

2023
ADOPTED BUDGET
JEFFERSON COUNTY, WISCONSIN
“Responsible government advancing quality of life”



City of Lake Mills

FINANCE COMMITTEE
WALT CHRISTENSEN, DAVID DRAYNA, GEORGE JAECKEL, RICHARD JONES, RUSSELL KUTZ
BEN WEHMEIER, COUNTY ADMINISTRATOR
MARC DeVRIES, FINANCE DIRECTOR

November 2022

Table of Contents

Budget in Brief.....	1
Organizational Structure	
Organizational Chart.....	13
County Board Supervisors.....	14
Administrator’s Message	15
Priority Based Budgeting (PBB) Scoring Criteria.....	22
GFOA Distinguished Budget Presentation Award.....	23
County Profile	
County Map	25
County Statistics.....	26
General and Economic Information	27
Population by Municipality	29
Equalized Value by Municipality	30
Equalized Value of Taxable Property.....	31
Equalized Property Value	32
Outstanding Debt Per Capita	33
Principal Taxpayers.....	34
Strategic Plan	35
American Rescue Plan Act (ARPA)	57
Budget and Accounting Information	
Budget Process and Timeline.....	61
Financial and Fund Structure.....	63
Accounting Policy and Basis of Budgeting.....	67
Budgeting and Financing Policies	68
Summary of Budget Information	
Budget Hearings Recap.....	73
Budget Summary	74
Summary of Estimated Sources and Uses – All Funds	75
General Fund Budget	76
Budget Summary by Department.....	77
Budget Summary by Department – Recap	78
Budget Summary by Department - Fund	79
Operating vs. Capital Levy – Recap.....	80
Total Tax Levy	81
Countywide Mill Rate.....	82
Countywide Mill Rate (Breakdown of General and Debt)	83
Health Department Mill Rate.....	84
Library System Mill Rate	85
Revenue – Description of Top Sources	86
Sources of Revenues – Governmental & Enterprise Fund.....	88
Sales Tax Revenue Analysis	89
Shared Revenue Analysis.....	90
Major Expenditures by Function – All Funds.....	91
Expenditure by Account Category	92
Future Projections – 2023-2027.....	93
General Fund Five-Year Projections	95
Fund Balance	96
Other Financing Sources	101
Position Changes.....	102
Classification of Authorized Positions.....	105
Fee Schedule	110

General Fund

General Revenue and Expenditures	125
Administration (Treatment Court).....	129
Central Services.....	135
Child Support.....	140
Clerk of Courts (Judicial Support, Courts Reimbursement, GAL Indigent Contract, GAL Indigent Non-Contract, Adversary Counsel, Criminal Counsel, Traffic Counsel, Criminal Counsel Reimbursement, Commissioner, Counseling, Farm Drainage Board, Law Library, Register in Probate).....	146
Corporation Counsel	160
County Board (Board Indirect, Historical Commission).....	165
County Clerk (Elections, Insurance General/Auto/WC, Dog License, ICC Activity)	169
District Attorney (Victim Witness, First Offender Program Coordinator).....	179
Economic Development (ED Consortiums, Homebuyers).....	188
Emergency Management (EPCRA, HMPG Flood Mitigation, Other Activity, Hazmat Operations)	197
Fair Park Activities (Fair Week, Fair Expansion Donations).....	206
Finance (Dental Insurance Allocation).....	214
Human Resources (Safety).....	221
Land and Water Conservation (Wildlife Crop Damage, Local Cost Share Program, DATCP Cost Share, Non-Metallic Mining, Farmland Easement, County Farm, Farm Drainage Bd) .	229
Library	239
Medical Examiner	249
Parks Department (Carol Liddle Fund, Carlin Weld Park Trust, Korth Park Development, Carnes Park Development, Parks Building, Garman Nature Preserve, Glacial Heritage Development, Snowmobile Trails, Bike Trails, Glacial River Bike Trail, Interurban Bike Trail, GRT Mountain Bike Trails, GHA Watertrails, Dog Park, Groundskeeping, Facilities, Flood Mitigation Property Maintenance, County Parks,).....	253
Planning and Zoning Land Information (Solid Waste Program, Real Estate Description, Assessment of Property, Land Information Program, Surveyor)	283
Register of Deeds	295
Sheriff (Support Services Division, Dispatch & Communication, Storage Facility, Shooting Range, Jail, Jail Kitchen, Jail Assessment, Donations, Drug Education, Drug Restitution, Vehicle Forfeiture Replacement, Task Force/State Grant, Federal Forfeiture Account, "CEASE" Marijuana, State Forfeiture Account, Commissary)	299
Treasurer (Tax Deed Expense, Plat Books).....	319
UW Madison – Division of Extension Jefferson County (UW Program Education, UW AG Programming, UW AG Gardener, UW AG Pesticide, UW AG Tractor Safety)	324
Veterans Services (Veterans Relief, Care of Veterans Graves).....	331
Health Department.....	341
Highway Department	373
Human Services.....	437
Management Information Systems (MIS).....	479
Fleet Management.....	487
Debt Service.....	495
Capital Projects	
Capital Projects Fund	499
Capital Budget.....	501
5 Year Capital Plan	504
Glossary	
Glossary of Acronyms & Glossary of Significant Terms...	509



Budget in Brief





Jefferson County 2023 budget-in-brief



Jefferson County

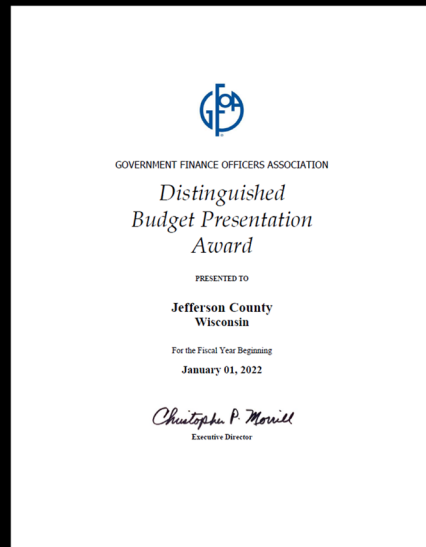
“Responsible government advancing quality of life”

Presented by:
Jefferson County Administration
311 S. Center Avenue
Jefferson, Wisconsin 53549

TABLE OF CONTENTS

County Administrator’s message	1
County structure and governance	2
Jefferson County fund structure	3
Where does the money come from?	4
Jefferson County property tax	5
Other financing sources	6
How is the money spent?	7
Department descriptions	9

Jefferson County adopts an annual budget each calendar year. The budget process begins in January with the Finance Committee approving the budget calendar. Capital and new position requests are due in March. During May or June, the Department Heads and committee chairpersons meet to discuss parameters for the upcoming year’s budget. Entry into the financial software begins in June and concludes in early August. Meetings between the Administrative team and department heads take place in August. The budget is then balanced and presented to the Finance Committee in mid-September. Each department presents its budget to the Finance Committee, and the Finance Committee makes any proposed changes to the budget before it is presented to the Board of Supervisors in October. The County holds a public hearing on the budget during the last week of October. After the public hearing, Supervisors have an opportunity to propose adjustments to the budget prior to the November board meeting. The Board of Supervisors adopts the budget during its board meeting in November.



COUNTY ADMINISTRATOR'S MESSAGE

To the Residents of Jefferson County and other interested parties:

I am pleased to present the adopted budget for the 2023 fiscal year. This Budget-in-Brief serves to supplement the County's formal budget book and provides an overview of the County's core mission, operations, and appropriations.

The 2023 budget provides investment in facilities, infrastructure, strategic initiatives, operational needs and places the county in a prudent fiscal position to take on emerging trends, specifically with various unknowns on larger economic considerations. This budget development was done utilizing planning documents as approved by the board including the strategic plan and comprehensive plan, identification of best practices and reviewing emerging trends across the county.

This budget seeks to address primary focus points that have risen. The first are various market and economic conditions that have impacted all aspects of county operations. This includes operational costs impacted by supply chain and inflation; employee compensation and the ability to maintain a system to attract and retain staff; and finally impacts to insurance costs, especially health insurance. The second major aspect relates to basic services to include mandated services and emerging trends the county is attempting to be proactive in responding to, to include on-going collaboration with stakeholders to seek solutions. The third is long term planning and execution to improve the ecosystem of the county that have been focus points of the comprehensive plan and strategic plan which includes areas of transportation, housing, broadband, childcare, shared services, and greater employment opportunities.

As the county began its process to update its comprehensive plan two years ago, the goal was to really look at all factors that create high quality of life in Jefferson County with goals towards prosperous communities. Some of the strategic objectives underlying these goals were the enhancement of broadband services, upgrades to the County's facilities and infrastructure, supporting economic development and housing initiatives, and identification of opportunities for promoting the vast assets and resources of the County through marketing and public relations. This budget incorporates spending plans that continue to carry out these objectives towards the realization of healthy and prosperous communities. Relative to this, earlier this year the county was recognized as one of Healthiest Communities in the country by U.S. News and World report. The areas of measurement include Food and Nutrition; Infrastructure; Equity; Population Health; Economy and Community Vitality; Environment; Public Safety; Education and Housing.

The county has seen an increase of 15.64% in equalized assessed valuation. This impact results in the county wide operational mill rate being reduced from 3.3342 in 2022 to 3.0309 in 2023. The debt mill rate for 2022 is 0.4369, that will be reduced to 0.4107 with all debt issued for the Courthouse/Sheriff/Jail project. Including debt, the overall mill rate will decrease to 3.4416 from 3.7711 for a total reduction of 8.74%.

The programs and visions of the county impact the greater ecosystem of our region, our municipalities and individuals that receive services in a very diverse operation. The goal of the budget process is to align with the strategic plan to carry out the vision of the board and to achieve the outcomes we have been asked to meet for Jefferson County. The long-term vision of the budget process will provide proven outcomes and demonstration that the county maximizes opportunities for efficiencies to provide the highest level of services at the best value possible to the taxpayers.

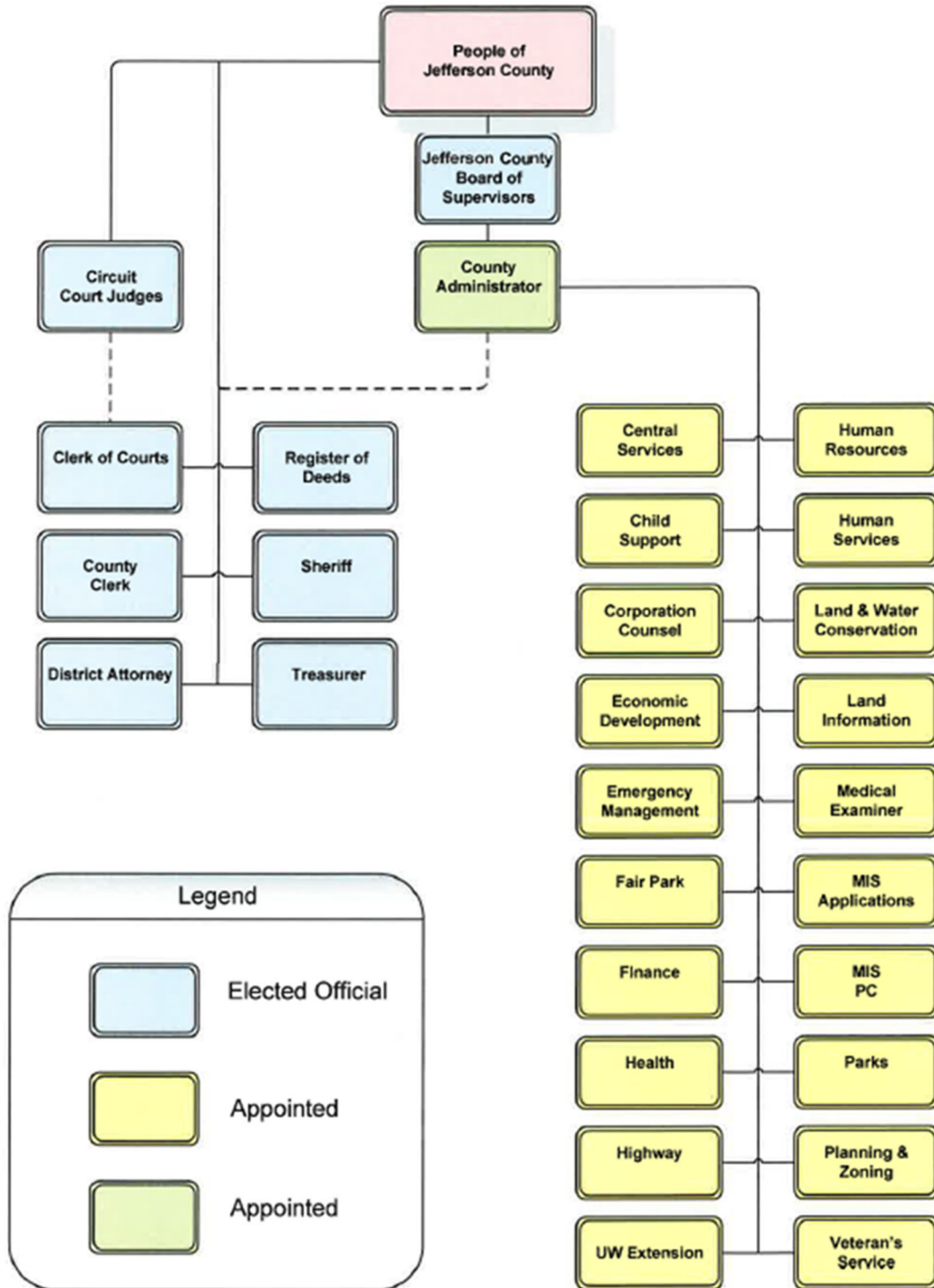


Benjamin P. Wehmeier
County Administrator

COUNTY STRUCTURE AND GOVERNANCE

Jefferson County is governed by a 30-member Board of Supervisors. Supervisors enact policies to deliver public services, enact ordinances that have the force of law, and appoint and evaluate the position of County Administrator.

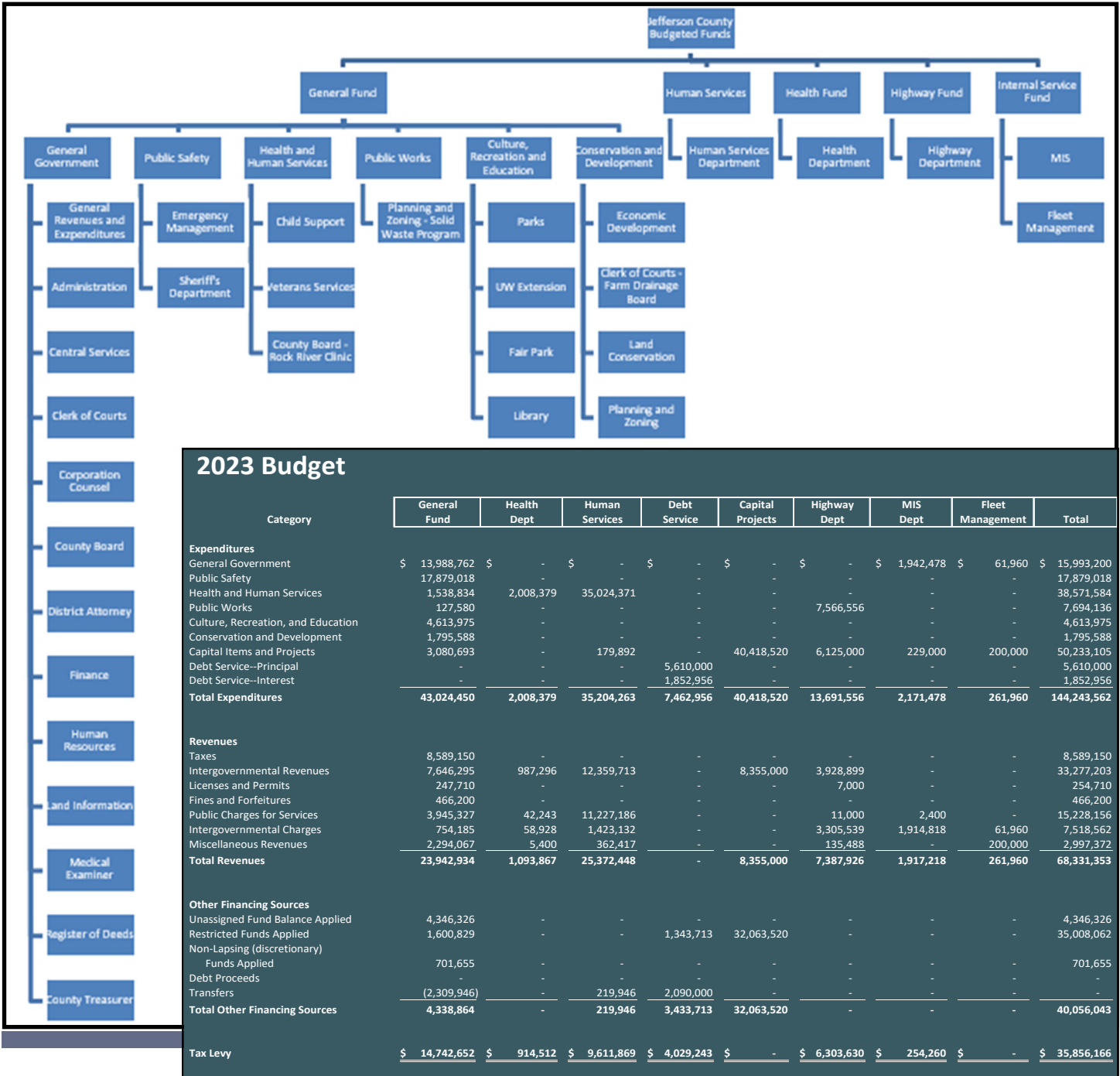
Other elected officials include the Circuit Court judges, Clerk of Courts, Register of Deeds, Sheriff, County Clerk, District Attorney and Treasurer. Each of these offices have duties defined by the Constitution of the State of Wisconsin.



JEFFERSON COUNTY FUND STRUCTURE AND 2023 BUDGET

Jefferson County reports its expenditure activity by fund and function. Each county department relates to a fund and function within that fund. The county budgets for two different fund types. *Governmental funds* derive their revenues mainly from indirect sources such as property taxes and grants and include the General, Human Services, Health, Capital Projects, and Debt Service funds. *Proprietary funds* earn most of their support by charging for services they provide. The county's proprietary funds include Highway, MIS, and Fleet Management.

Other funds that are not budgeted for are custodial in nature, meaning that the county does not own the money in these funds, it belongs to another party and the county is merely the custodian of the money. These are referred to as *Fiduciary funds*.



WHERE DOES THE MONEY COME FROM?

GOVERNMENTAL FUNDS

Taxes include general property taxes, interest and penalties on delinquent taxes, and other small tax related revenues.

Intergovernmental revenues are revenues from other governmental entities in the form of operating grants, entitlements, or shared revenues.

Public charges for services are fees received for services rendered to private persons and/or organizations.

Sales tax is an additional 0.5% that was enacted on sales within the County.

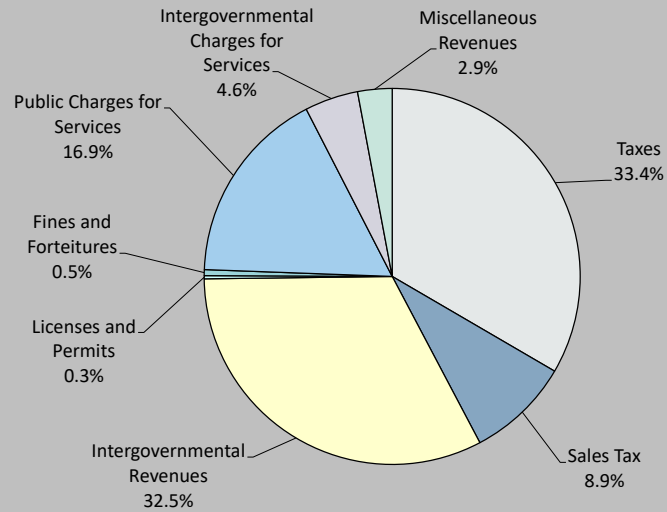
Licenses and permits allow access or permission to engage in certain regulated activities such as marriage, passports, and land use.

Fines and forfeitures are derived from legal penalties.

Intergovernmental charges for services are fees received for services rendered to other units of government.

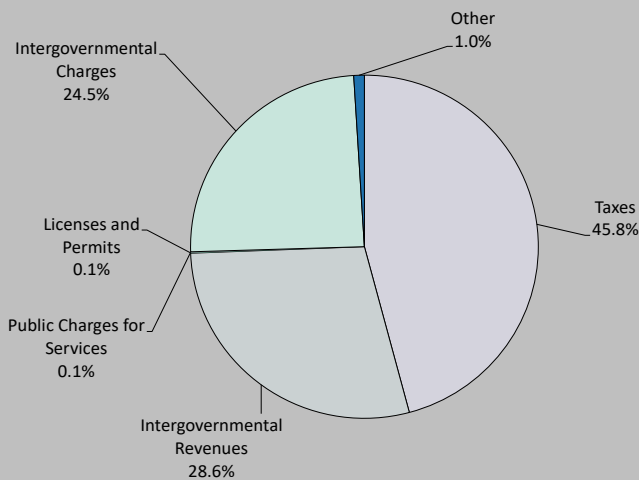
Miscellaneous revenue is everything else not mentioned above. The largest sources of miscellaneous revenue are interest and investment earnings, ticket sales from Fair Park activities, and donations.

Sources of Revenues-Governmental Funds



PROPRIETARY FUNDS

Sources of Revenues-Proprietary Funds



Taxes include general property taxes.

Intergovernmental revenues are revenues from other governmental entities in the form of operating grants, entitlements, or shared revenues.

Public charges for services are fees received for services rendered to private persons and/or organizations.

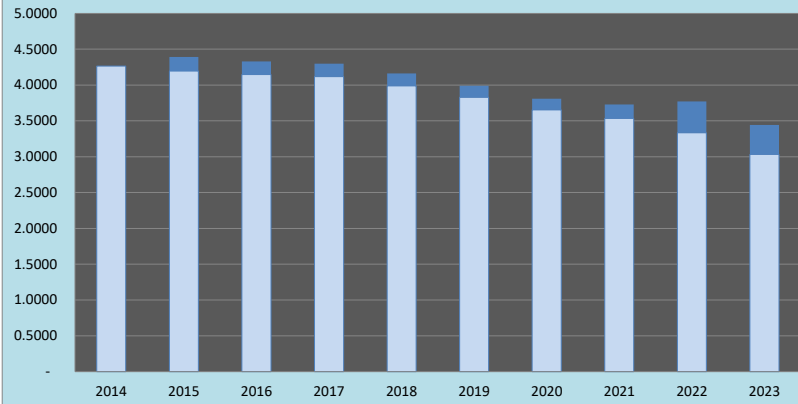
Licenses and permits allow access or permission to engage in certain regulated activities such as marriage, passports, and land use.

Intergovernmental charges for services are fees received for services rendered to other units of government.

Other revenue is mainly gains on sales of Highway equipment.

JEFFERSON COUNTY PROPERTY TAX

Countywide Mill Rate

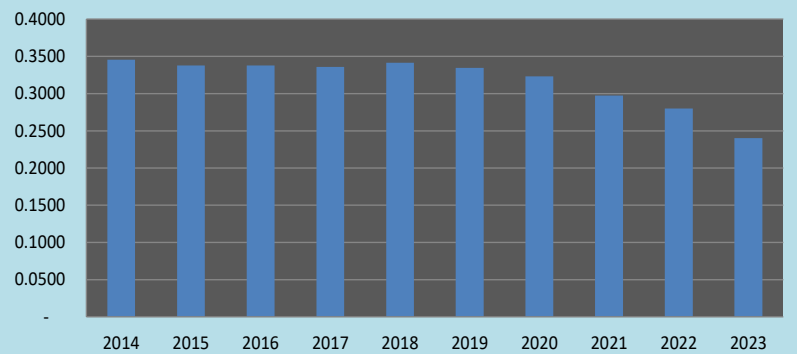


Jefferson County splits its tax levy into two parts: County-wide and non county-wide. The **county-wide levy** taxes all parcels in the county. The non county-wide levy excludes parcels that are already being taxed for the same service by another taxing entity. This is done to avoid double taxing of a parcel for the same service. The chart to the left shows the countywide mill rate for the last 10 years as operating (light blue on bottom) and debt service (dark blue on top). Operating mill rate topped out in 2014 at \$4.2655 per \$1,000 of taxable value, and has declined every year to 2023 where it is now \$3.0309. The debt service levy is

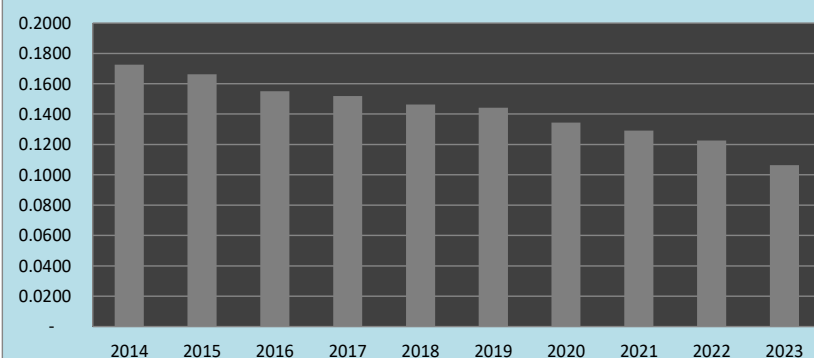
\$0.4107 for 2023. The total decrease in mill rate for the 2023 Countywide levy is \$0.3295, or 8.74% from 2022. During negotiations for the 2021A and 2022A bond sales, which funds improvements to the County Courthouse, Sheriff’s department, and Jail, Jefferson County strategically structured its debt payment schedule so that the mill rate for the County’s general obligation debt is not expected to increase.

The **non county-wide Library levy** funds municipal libraries that are used by non-residents based on a formula that divides operating costs by residents and non-residents. The division is based on the number of circulations (units checked out). Since municipalities already levy a tax for libraries, cities with library levies are not included in the county’s levy. The chart to the right shows the Library mill rate topping out in 2014 at \$0.3455 per \$1,000 of taxable value, and declining to \$0.2404 in 2023. The Library mill rate decreased by \$0.397, or 14.19% from 2022 to 2023.

Library Mill Rate



Health Department Mill Rate



The **non county-wide Health Department levy** funds health services for all communities within the county except for the City of Watertown, which levies for health services on its own. The chart to the left shows the Health department mill rate topping out in 2014 at \$0.1726 per \$1,000 of taxable value and declining every year to \$0.1063 in 2023. The Health department mill rate decreased by \$0.0163, or 13.29%, from 2022 to 2023.

OTHER FINANCING SOURCES

What are other financing sources?

Other financing sources are sources of funds that do not meet the criteria of revenue such as use of fund balance, transfers between funds, and proceeds from the issuance of debt. Jefferson County adopts a budget that seeks to balance revenues and expenses to zero. Actual results never net to zero, and the county strives to maintain a positive net result at year end. The accumulated surpluses of revenue over expense is called fund balance, and this can be applied to future budgets. Restricted funds are grants or donations received that have not been spent, or debt proceeds restricted for a particular purpose. Carryforwards are amounts that are already budgeted for the current year but will not be spent in the current year, so they are carried over into the next year.

Dept	Description	Fund Bal Applied	Restricted Funds	Carried Forward	Transfers	Totals
General Revenues	Fund balance applied	3,896,326	-	-	-	3,896,326
General Revenues	Transfer out to Human Services	-	-	-	(219,946)	(219,946)
General Revenues	Transfer out to Debt Service Fund	-	-	-	(2,090,000)	(2,090,000)
General Revenues	Fund balance applied	450,000	-	-	-	450,000
General Revenues	Revolving Loan Fund	-	-	567,958	-	567,958
Economic Development	JCEDC, non-lapsing request	-	318,349	-	-	318,349
Economic Development	Homebuyers program, non-lapsing request	-	109,557	-	-	109,557
Land & Water	Multi-Discharger Variance Grant	-	36,514	-	-	36,514
Land & Water	DNR Invasive Species	-	122	-	-	122
Land & Water	Farmland Preservation, non-lapsing request-capital	-	-	133,697	-	133,697
Land Information	Statutorily restricted funds	-	302,825	-	-	302,825
Parks	Carnes Park non-lapsing request	-	202,540	-	-	202,540
Parks	Garmin Nature Preserve restricted donations	-	10,597	-	-	10,597
Parks	Dog Park, non-lapsing request	-	55,457	-	-	55,457
Sheriff	Jail Assessment Funds	-	244,065	-	-	244,065
Sheriff	Restricted Contributions	-	1,690	-	-	1,690
Sheriff	Drug Restitution, non-lapsing request	-	7,560	-	-	7,560
Sheriff	Vehicle Forfeiture Replacement, non-lapsing request	-	13,999	-	-	13,999
Sheriff	Drug Task Force	-	2,035	-	-	2,035
Sheriff	Federal Forfeiture, non-lapsing request	-	215,975	-	-	215,975
Sheriff	CEASE, non-lapsing request	-	201	-	-	201
Sheriff	State Forfeiture, non-lapsing request	-	36,446	-	-	36,446
UW Extension	UWX Program Education	-	988	-	-	988
UW Extension	UWX Ag Programming	-	6,309	-	-	6,309
UW Extension	UWX Ag Gardener	-	2,611	-	-	2,611
UW Extension	UWX Ag Pesticide	-	6,214	-	-	6,214
UW Extension	UWX Ag Tractor Safety	-	4,255	-	-	4,255
Veterans Services	Veterans Relief	-	22,520	-	-	22,520
	General Fund totals	4,346,326	1,600,829	701,655	(2,309,946)	4,338,864
Debt Service	Transfer in from General Fund for early payment of 2013A bond	-	-	-	2,090,000	2,090,000
Debt Service	Bond premium to fund debt service - end of year	-	(469,487)	-	-	(469,487)
Debt Service	Bond premium to fund debt service - beginning of year	-	1,813,200	-	-	1,813,200
Capital Projects	Remaining bond proceeds from Series 2020A issue	-	63,520	-	-	63,520
Capital Projects	Bond proceeds from Series 2022A issue	-	32,000,000	-	-	32,000,000
Human Services	Transfer in from General Fund for capital purchases	-	-	-	219,946	219,946
	Grand Totals	4,346,326	35,008,062	701,655	-	40,056,043

HOW IS THE MONEY SPENT?

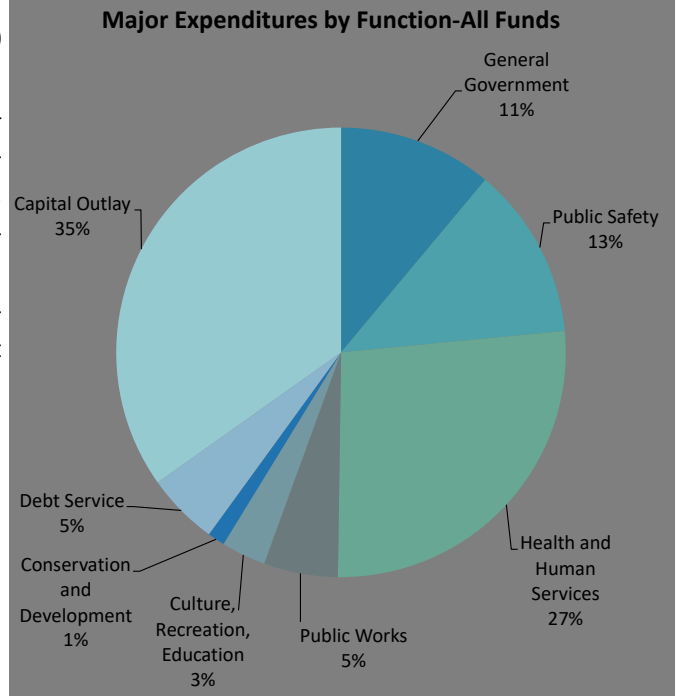
Departments serve the community by providing specific services to enhance and protect Jefferson County citizens' quality of life. The Jefferson County total budgeted expenditures is \$144.2 million for 2023. The following listing shows the 2023 budget for each department.

Department	Expenditures	Revenues	Other Financing Sources	Tax Levy
General Revenues and Expend.	1,967,959	(10,330,642)	(2,604,338)	(10,967,021)
Administration	2,253,178	(1,647,262)	-	605,916
Central Services	985,653	(3,800)	-	981,853
Child Support	1,235,122	(1,028,886)	-	206,236
Clerk of Courts	3,272,999	(1,488,958)	-	1,784,041
Corporation Counsel	488,185	-	-	488,185
County Board	485,639	-	-	485,639
County Clerk	414,522	(153,493)	-	261,029
District Attorney	1,034,909	(187,769)	-	847,140
Economic Development	914,985	(487,080)	(427,905)	-
Emergency Management	256,391	(126,167)	-	130,224
Fair Park	2,008,699	(1,904,900)	-	103,799
Finance	1,160,790	(539,760)	-	621,030
Human Resources	731,756	(103,206)	-	628,550
Land & Water Conservation	1,000,603	(533,618)	(170,333)	296,652
Land Information	912,346	(166,300)	(302,825)	443,221
Library System-Administration	2,000	-	-	2,000
Medical Examiner	364,329	(110,450)	-	253,879
Parks Department	1,626,141	(406,260)	(268,595)	951,286
Planning & Zoning	736,738	(342,000)	-	394,738
Register of Deeds	351,488	(532,450)	-	(180,962)
Sheriff	18,705,009	(2,311,591)	(521,971)	15,871,447
Treasurer	309,068	(1,448,600)	-	(1,139,532)
UW Extension	314,758	(20,158)	(20,377)	274,223
Veterans Administration	313,713	(69,583)	(22,520)	221,610
Human Services	35,204,263	(25,372,448)	(219,946)	9,611,869
Debt Service	7,462,956	-	(3,433,713)	4,029,243
Capital Projects	40,418,520	(8,355,000)	(32,063,520)	-
Highway Department	13,691,556	(7,387,926)	-	6,303,630
MIS Department	2,171,478	(1,917,219)	-	254,259
Fleet	261,960	(261,960)	-	-
Total Countywide	141,057,713	(67,237,486)	(40,056,043)	33,764,184
Non-Countywide				
Library System	1,177,470	-	-	1,177,470
Health Department	2,008,379	(1,093,867)	-	914,512
Total County	144,243,562	(68,331,353)	(40,056,043)	35,856,166

HOW IS THE MONEY SPENT?

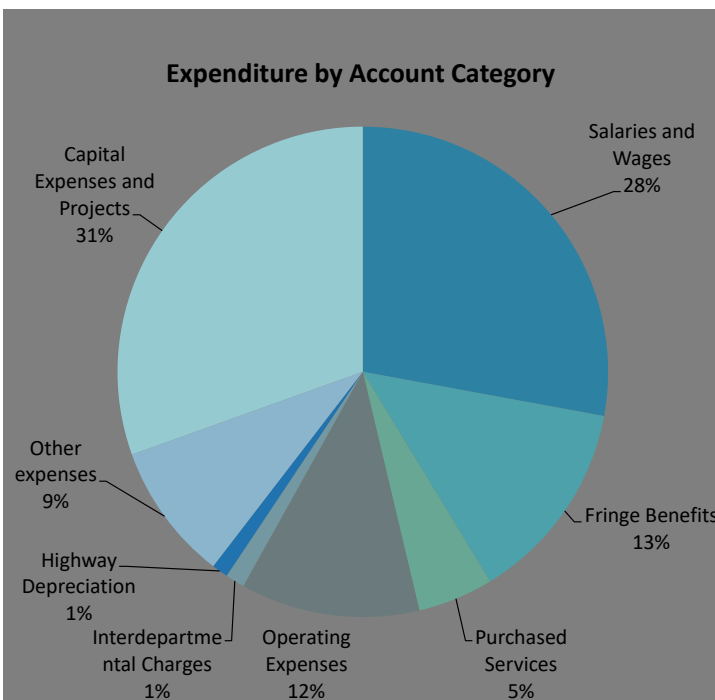
Jefferson County continues its work on its Courthouse/Sheriff/Jail Facility improvements with the bulk of the expenditures for this \$50 million project being budgeted during 2023 which inflates its capital outlay in relation to 2022. The county will also utilize American Rescue Plan Act (ARPA) funding to fund temporary positions in departments that suffered setbacks in service delivery due to COVID-19. Other ARPA initiatives include replacement of HVAC systems in several county facilities, upgrades and improvements to its Fair Park and Health and Human Services complexes, LED lighting upgrades, improvements to technology security, purchase of squad cars to assist

Function	2023	2022
General Government	\$ 15,993,200	\$ 14,385,861
Public Safety	17,879,018	16,467,512
Health and Human Services	38,571,584	33,504,402
Public Works	7,694,136	5,016,597
Culture, Recreation, Education	4,613,975	4,400,193
Conservation and Development	1,795,588	2,217,394
Debt Service	7,462,956	3,839,843
Capital Outlay	50,233,105	21,345,444
Total	\$ 144,243,562	\$ 101,177,246



the Sheriff's department in a take-home squad program that should

enhance response times and community policing, rehabilitation of County highways E and F, and engagement of a marketing firm to promote tourism and economic development in the county. Planning for the third phase of the Interurban Trail that connects northern Jefferson County to Waukesha County will also begin in 2023.



Jefferson County continues to seek opportunities for partnering with public and private entities to expand high-speed broadband throughout the county. Included in the 2023 budget is a match of \$1.3 million for a \$5 million grant from the Wisconsin Public Service Commission to expand broadband throughout the county. We have also partnered with Bug Tussel LLC for an additional \$20 million broadband expansion project.

Since Jefferson County provides services instead of products, its largest expenses are wages and benefits, which collectively comprise 41% of the total budget. During 2023, employees will enjoy a cost of living adjustment of 4% to keep pace with current market competition. The County changed health insurance providers, which includes a large one-time surcharge to buy into the program. Savings from the switch is anticipated to outpace the initial buy-in cost in the third year of the plan.

WHAT DO THE COUNTY DEPARTMENTS DO?

ADMINISTRATION—oversees the execution of the mission and vision of the county including the submission and execution of the county budget, personnel actions and policy recommendations to the Board of Supervisors.

CENTRAL SERVICES— oversees maintenance and capital projects related to County facilities and interoffice mail.

CHILD SUPPORT—enhances the well-being of children by assuring that assistance in obtaining medical and financial support is available to children through locating parents, establishing paternity, and establishing support obligations.

CLERK OF COURTS—coordinates and manages the general legal proceedings and business operations of the Jefferson County Circuit Court.

CORPORATION COUNSEL—provides legal counsel to the County Administrator, Board of Supervisors, county committees, departments and other elected and appointed officials.

COUNTY BOARD—the governing body of Jefferson County.

COUNTY CLERK—administers and coordinates elections, distributes various state licenses and permits, keeps records for the Board of Supervisors.

DISTRICT ATTORNEY—represents the people of the State of Wisconsin in courts, prosecuting criminal matters, state and county traffic code and ordinance violations, DNR violations and juvenile cases.

ECONOMIC DEVELOPMENT CONSORTIUM – fosters and encourages responsible economic development activities focused on business recruitment, retention and expansion, support job growth and retention, increase the tax base and support a sustainable economic base for the citizens of Jefferson County.

EMERGENCY MANAGEMENT—protects communities by coordinating and integrating all activities necessary to build, sustain and improve the capability to prevent, prepare, respond, recover, and mitigate against threatened or actual natural disasters, acts of terrorism or other natural disasters.

FAIR PARK—provides a facility for all citizens where young and old can gather to display their talents, accomplishments and celebrate their cultures, thereby promoting education, entertainment and economic growth.

FINANCE—provides a framework of support for a financially sustainable future for the county.

HUMAN RESOURCES—ensures that employees and managers understand and exercise their rights and responsibilities, ensure that the county remains compliant in employment law areas, and inform the County Administrator and Human Resources Committee in areas that may have a legal, financial, or ethical liability.

LAND & WATER CONSERVATION—works with stakeholders to protect and enhance the natural resources of Jefferson County.

LAND INFORMATION—develops and maintains land information systems for processing, analyzing and disseminating accurate geospatial information.

LIBRARY—supports and strengthens the existing municipal libraries so that all county residents receive quality public library service.

MEDICAL EXAMINER—provides timely and accurate medicolegal death investigations while maintaining the highest standards of professionalism and integrity.

PARKS—the Parks department is a catalyst for building healthy communities that people want to live in and visit. Preserves natural resources for public use and conservation, and operates and maintains a parks system with resource-oriented recreation, trails, and special use parks.

PLANNING AND ZONING—implements and enforces the Comprehensive and Agricultural Preservation and Land Use Plan, zoning ordinances, floodplain ordinances, shoreland/wetland, sanitation and private onsite waste treatment system maintenance and solid waste/recycling programs.

REGISTER OF DEEDS—permanently protects and provides access to Jefferson County’s history and future—its land and its people.

SHERIFF’S DEPARTMENT—promotes a criminal justice system that balances the protection of life, liberty and property of the community with rights and privileges of the individual.

WHAT DO THE COUNTY DEPARTMENTS DO?

TREASURER—the Treasurer is the custodian for all County bank and investment accounts as well as cash, check, and electronic receipts. The Treasurer is also responsible for the collection of all delinquent real estate taxes for the 27 municipal units within the county.

UM-MADISON DIVISION OF EXTENSION—connects people with the University of Wisconsin by working alongside the people of Wisconsin to improve lives and communities. UWEX develops practical educational programs tailored to meet local needs and works with individuals every day to ensure cutting-edge research at the campus benefits the people of Wisconsin.

VETERANS SERVICES—provides information and expertise to help veterans navigate through the bureaucracy of federal and state agencies to access benefit programs.

HEALTH DEPARTMENT—protects and promotes health for all citizens of the county through primary prevention of disease, disability and death.

HIGHWAY DEPARTMENT—promotes a safe and efficient highway system for all highway users in the county.

HUMAN SERVICES—enhances the quality of life for individuals and families living in the county by addressing their needs in a respectful manner, while honoring independence and cultural differences.

MANAGEMENT INFORMATION SYSTEMS—provides the highest quality technology-based services in the most cost effective manner.

FLEET MANAGEMENT—accounts for all county fleet.

DEBT SERVICE—accounts for all principal and interest payments on general obligation debt issues of the county.

CAPITAL PROJECTS—accounts for the spending of bond proceeds on various county capital projects.

GENERAL REVENUES AND EXPENDITURES— is a non-departmental budget that consists of state shared revenues that are not attributable to a specific department such as sales tax.



JEFFERSON COUNTY ADMINISTRATION
311 S. Center Avenue, Room 111
Jefferson, WI 53549

“Responsible government advancing quality of life”

David Drayna, Walt Christensen, George Jaeckel, Richard Jones, Russell Kutz
Finance Committee

Benjamin Wehmeier
County Administrator

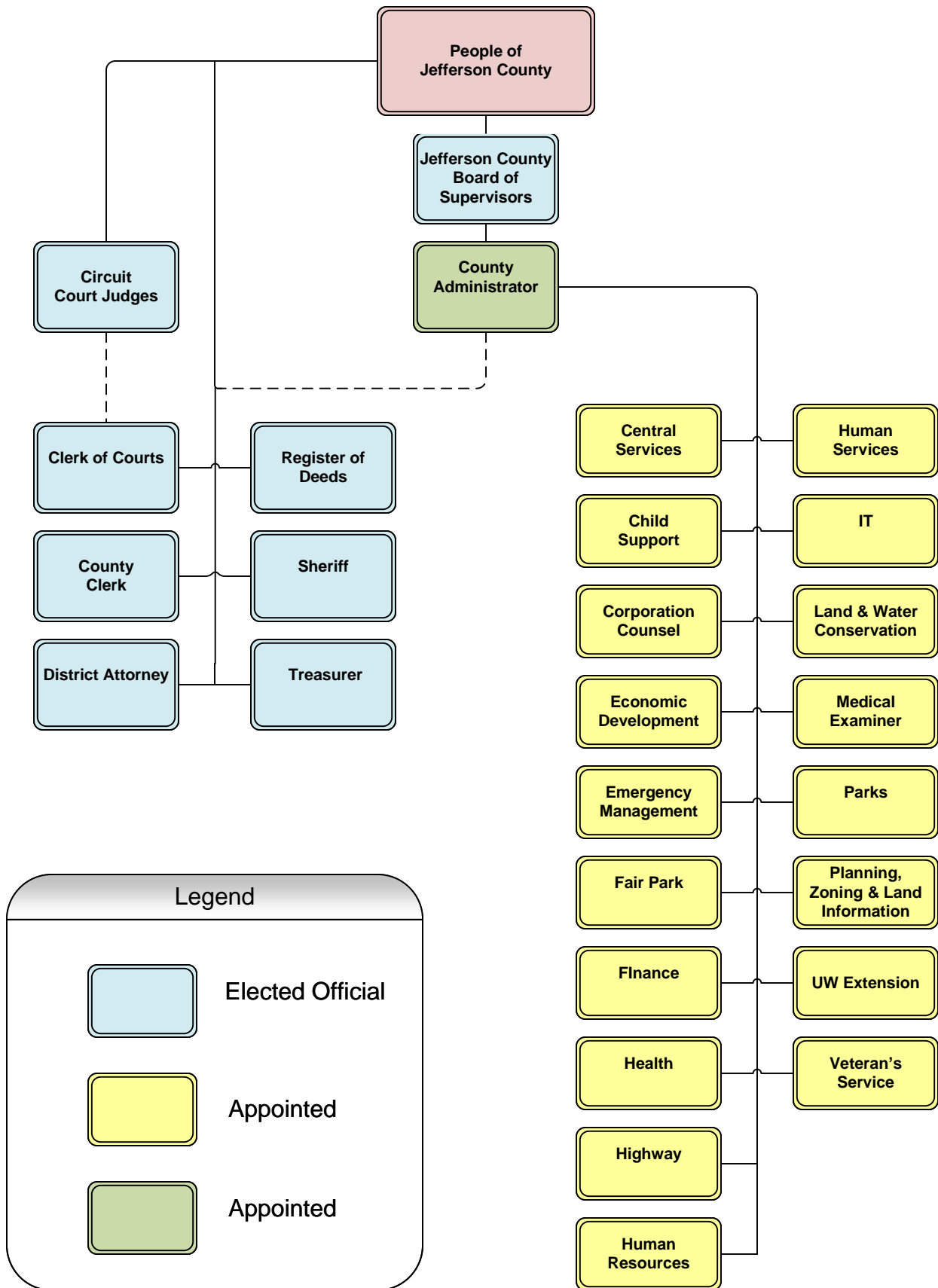
Marc DeVries
Finance Director

Organizational Structure

- Organizational Chart
- County Board Supervisors



Jefferson County Government Organizational Chart



Legend

- Elected Official
- Appointed
- Appointed

County Board of Supervisors

(Terms Expire April 2024)

Steven Nass, Chairperson

Michael Wineke, Vice-Chairperson

Blane Poulson, Second Vice-Chairperson

District	Name	District	Name
1	Richard Jones	16	Meg Turville-Heitz
2	Cassie Richardson	17	Russell Kutz
3	Robert Preuss	18	Brandon White
4	Karl Zarling	19	David Drayna
5	James Braughler	20	Curtis Backlund
6	Dan Herbst	21	John Kannard
7	Dwayne Morris	22	Blaine Poulson
8	Michael Wineke	23	George Jaeckel
9	Bruce Degner	24	Roger Lindl
10	Mark Groose	25	Matthew Foelker
11	Jeff Johns	26	Joan Fitzgerald
12	Jeff Smith	27	Joan Callan
13	Anita Martin	28	Anthony Gulig
14	Kirk Lund	29	Mary Roberts
15	Steven Naas	30	Walt Christensen

Administrator's Message





JEFFERSON COUNTY

OFFICE OF THE COUNTY ADMINISTRATOR

311 S. Center Avenue, Room 111
Jefferson, WI 53549
Telephone (920) 674-7101
Website: jeffersoncountywi.gov

BEN WEHMEIER
County Administrator

TAMMIE J. JAEGER
Administrative Secretary

“Jefferson County: Responsible government advancing quality of life.”

October 11, 2022

To the Honorable Members of the Jefferson County Board of Supervisors:

On behalf of the Jefferson County Finance Committee and our Department Heads, I submit to you the FY 2023 Recommended Executive Operational and Capital Budget. This budget provides for investment in facilities, infrastructure, strategic initiatives, operational needs and places the county in a prudent fiscal position to take on emerging trends, specifically with various unknowns on larger economic considerations. This budget development was done utilizing planning documents as approved by the board, identification of best practices and reviewing emerging trends across the county. Strategic objectives along with day-to-day basic services have facilitated a budget that continues to adjust and offer flexibility to poise the organization to carry out the mission and vision of the county driven by service needs, mandates, policy decisions and direction by the board.

This budget seeks to address primary focus points that have risen. The first are various market and economic conditions that have impacted all aspects of county operations. This includes operational cost impacted by supply chain and inflation; employee compensation and the ability to maintain a system to attract and retain staff; and finally impacts to insurance costs, especially health insurance. The second major aspect relates to basic services to include mandated services and emerging trends the county is attempting to be proactive in responding to, to include on-going collaboration with stakeholders to seek solutions. The third is long term planning and execution to improve the ecosystem of the county that have been focus points of the comprehensive plan and strategic plan which includes areas of transportation, housing, broadband, childcare, shared services, and greater employment opportunities.

The County’s budget process is based on foundational aspects of fiscal and budget policy, as work continues to allocate time, talent, and resources to achieve the desired outcomes sought by the board. These foundational aspects include a few key principles. The first, are aspects of sustainability. Future fiscal years are analyzed in decision making to ensure a structural gap deficit. Additional recommendations utilize one-time revenue streams to augment programs and project needs, knowing these are one-time expenses. Another standing budget principal is resiliency with the goal of the budget having the ability to flex for emerging needs but also provides for the ability to pivot if economic condition changes take place without requiring dramatic cuts to service.

Economic Impacts

As work began to develop the budget, the significant conflicts of opposing needs due to economic conditions continue. This includes issues related to raising commodity costs, rising insurance rates, maintaining a competitive salary structure while understanding there could be swings that may impact revenue and corresponding increased demand for services as a result. As these competing demands emerged, the goal of budget development and guidance to the team was to focus on core services, but also looking at key patient investments that look at long term investments to accomplish the outcomes needed. Our challenge to compete for talent is a significant concern as we work to compete to recruit and retain staff. The county continues to look at the market and is recommending a 2.5% adjustment at the beginning of the year with an additional 1.5% adjustment mid-year. In addition, there are additional funds in contingency to focus on positions from the market studies that need additional adjustments. These costs are all incorporated into the recommended budget. Finally, the other variable that is being impacted by the economy and the market are the various insurance coverages the county has. We are seeing increases in several areas along with coverage changes. The area specifically impacted the most is the health insurance. This plan includes shifting to the state plan and covering the surcharge, funding a Health Reimbursement Arrangement (HRA) and funding an insurance buyout program. Staff will continue to work with the Finance and Human Resource Committees on these coverages to protect the county and provide the appropriate benefits for our staff.

Budget Overview:

Revenue:

The County continues to examine various revenue streams to maintain its day-to-day operations. While maintaining the property tax freeze, the County may capture up to an additional \$347,777 in net new construction levy at a 1.21% increase and Tax Increment District (TID) Closing increase of \$310,381 due to three major districts being closed in the county. The new growth results in the Countywide operational levy increasing from \$27,755,653 to \$29,732,941 with the operational mill rate decreasing from 3.3342 to 3.0309.

The County is also projecting an increase of sales tax to a total of \$8 million. The current increasing trends are based on consumer spending and increasing costs of goods. This is a conservative number with some of the economic unknowns going into 2023 specifically related to impacts of continued inflation, possible recession and potentially the reduction of costs, which is being driven by federal policy. The county continues to be conservative in 2023 with sales tax numbers due to ongoing impact of these stated economic conditions and the potential volatility with discretionary spending.

The increasing federal interest rates impacts many of the investment holdings the county has, resulting in a projected improvement to the revenue stream for dividend and interest income. We expect we will see an increase to about \$1 million in this area. The goal of the investment team is to continue to work to ensure that the asset allocation of our investment portfolio protects the county's dividend income for future years.

State shared revenue continues to be flat at \$1.17 million and Personal Property Aid saw a decrease in revenue from \$137,199 to \$120,116. The utility tax contribution shows an increase to \$916,724 from \$881,799. The utility tax contribution and formulas will need to be continuously monitored with the additional production facilities in the county from the solar and LNG plants coming online. Our recommendation is specific policy and fiscal

discussions on how to use these increased revenue streams with initial recommendations focused on debt reduction and enhanced capital/one time project funding.

Finally, several departments have received new or increased grants and donations to help pay for projects and to provide increased services and programs in areas of need. Several areas have pending grants, and upon determination of success related to the grants, a future budget amendment will be needed.

Expenditures:

The county’s budget for FY 2023 shows an expenditure increase from the previous fiscal year for a total estimated expenditures of \$144,243,562. A significant reason for this is due to increased large one-time capital expenditures, specifically for the Courthouse/Sheriff/Jail project, increase in road projects due to receiving two grants from the infrastructure bill, matching funds for broadband grant projects and a greater allocation of American Rescue Plan Act (ARPA) dollars based on previously planned uses approved by the board. In addition, the county is being impacted by the cost of health insurance, with onetime costs returning to the state plan and efforts to maintain market competitive salaries.

Tax Impacts

The county has seen an increase of 15.64% in equalized assessed valuation (EAV) within the county (including tax increment financing district properties (TID)) going from \$8,726,940,700 to \$10,091,786,600 with an increased value of \$1,364,845,900. Analyzing with TID properties out, the value increases from \$8,324,422,600 to \$9,810,057,600 for an increase of \$1,485,635,000 or a 17.85% increase in EAV. This impact results in the county wide operational mill rate being reduced from 3.3342 in 2022 to 3.0309 in 2023. The debt mill rate for 2022 is 0.4369, that will be reduced to 0.4107 with all debt issued for the Courthouse/Sheriff/Jail project. Including debt, the overall mill rate will decrease to 3.4416 from 3.7711 for a total reduction of 8.74%.

The proposed levy is broken down as follows:

<u>County Wide</u>	<u>Non-County Wide</u>
General Levy - \$29,732,941	County Library - \$1,179,470
Debt - \$4,029,243	Health Department - \$914,512

The county continues to limit debt issued and has a concentrated effort to focus debt issuance on facilities needs while other capital expenditures are budgeted for with operational budget needs to include the annual capital budget for road projects. This budget includes the total bond issuance for the Courthouse, Sheriff and Jail project. Further this budget also shows the allocation of over \$2 million to pay off the General Obligations Bond Series 2013A when it becomes callable on April 2, 2023.

The county has a statutory debt limit of \$504,589,330 with a total debt capacity available going into 2023 of \$452,319,330 or 89.64% of debt limit available. The county has participated in a conduit debt for broadband projects countywide and it falls within the total debt capacity of the county for required coverage. Three successful TID districts closed that will facilitate capturing additional EAV that assisted in the strong EAV increase above the state average.

Finally, the county just completed a Moody's rating that maintains a very positive bond rating of Aa2. Some of the areas highlighted included strong financial operations and strong budgeting practices, strong financial reserves, and the opportunities of our location on the I-94 corridor and limited taxpayer concentration. Factors that were identified that would lead to an upgrade include expansion of the tax base and local economy and the strength of resident income.

Capital Projects and Capital Projects Funds:

The county is primarily utilizing net new construction and the initial proceeds from tax increment finance districts expiring to invest in operational capital needs of equipment and one-time projects to perform the key day-to-day functions for various county activities. There are limited investments on facilities in the capital budget due to the on-going and recently completed facility projects at the county south campus, Fair Park and the Courthouse/Sheriff/Jail project that is on-going. This budget continues to plan for phase III of the Interurban Trail as well.

Highway Road Projects: The county continues to pay as it goes for its road project based on its five-year plan that is updated on an annual basis and is a part of the budget. This capital planning process has continued transition to a longer-term outlook based on project corridors with the goal of having the system on a 20–25-year schedule. This planned process has seen an improvement in the road rating throughout the system, as the county continues to make efforts in catching up on deferred projects.

The county was successful in receiving over \$3 million through the state from the Bipartisan Infrastructure Law. These projects are planned to be bid in November of 2022. The county has reserved two sources of money to serve as a match towards these projects. Upon the bid letting, staff will advise the board on any budget adjustments that may be needed.

Below are the projects that are slated to be done in FY 2023. It is anticipated that about 31.4 miles of work will be done in 2023. The county will continue to monitor potential additional infrastructure grants in future rounds that may be developed for potential opportunity to accelerate certain projects. In addition, the county continues to also explore different methodologies to extend the life of roads and sources of funding. The county will be recommending ending the local road aid program and in addition potentially look at shifting the funding source for projects from strictly levy to a blend of levy and sales tax and potentially to primarily sales tax. This is to assist in flexibility and recognition of increasing construction costs to maintain the highway system.

Road Projects:

County Projects – Pulverize/Pave CTH Q – (STH 89 to STH 19) 12.9 miles - \$3.2 million

STP Rural – Bipartisan Infrastructure Law

- CTH E – (CTH F to Watertown) mil and overlay – 9 miles - \$1.79 million (\$1.425 million grant/\$364,720 County Match)
- CTH F – (CTH CI – CTH B) mill and overlay – 9.5 miles- \$1.996 million (\$1.59 million grant/\$406,00 Count Match)

Fleet Management: The County continues in its effort to maintain an enhanced Fleet Management acquisition program. We continue to see many beneficial costs and outcomes from this program. A recent touch point is the

recent rotation of vehicles that were purchased primarily in 2020. A total of fourteen vehicles were purchased for \$321,986 and were recently sold for \$330,097. Our intention was to develop a program that was self-sustaining, which the initial results indicate that we are heading in that direction. The Sheriff’s fleet is not a part of this fund, due to the current evolving changes in law enforcement vehicles. However, this budget will facilitate the move towards take home squads. After analysis and consideration, we believe this will provide a strong fiscal approach along with greater operational flexibility and response for public safety. Finally, the county continues to manage supply chain issues related to ordering of vehicles equipment and parts with long lead times and is an ongoing consideration when managing the rotation of vehicles.

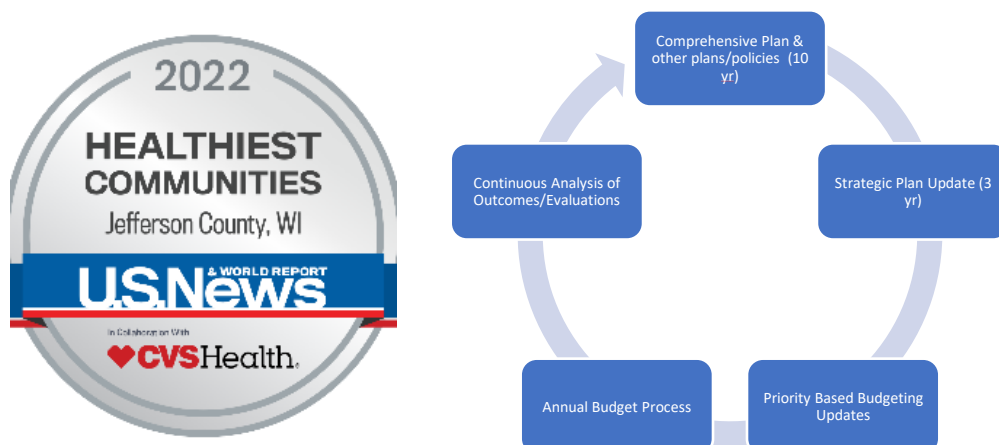
Strategic Plan/Comprehensive Plan Implementation/American Rescue Plan Act:

When the county embarked on updating its Strategic Plan 5 years ago, one of the challenges was within its mission statement to simplify the diverse needs, but common values that are shared resulting in the following- statement:

“To fulfill County government’s responsibilities to its citizens and advance the quality of life in Jefferson County.”

As the county began its process to update its comprehensive plan two years ago, the goal was to really look at all factors that create high quality of life in Jefferson County with goals towards prosperous communities. These goals are not often seen overnight, but are the result of patient, consistent investment to effectuate long term outcomes. Some reoccurring themes among plans began to be identified with various planning processes to move these goals forward. The challenge often becomes how do we show changes to our ecosystems and the investments made from a budgetary standpoint of time, talents, and resources to accomplish the goals. Earlier this year, the county was recognized as one of Healthiest Community in the country by U.S. News and World report. The areas of measurement include Food and Nutrition; Infrastructure; Equity; Population Health; Economy and Community Vitality; Environment; Public Safety; Education and Housing.

These outcomes are based on the patient investment of resources that utilize the longer-term plans, such as the 10 Year Comprehensive Plan, that is broken down to the Strategic Plan on a 3–5-year basis, which drives the priority based budgeting process and ultimately the annual budget process.



Over the course of 2022 and planning for the FY 2023 Budget, the county looked at opportunities to advance strategic objectives that have been put into place and planning for the future updated strategic plan. This includes focus on broadband, housing efforts, facilities improvements, advance key economic clusters in the county and development of marketing strategies to enhance the visibility of the county. Many of these efforts are also utilizing ARPA funds to help advance these specific goals.

Below are a few examples of these strategic initiatives and use of our planning and budget processes.

Broadband – One of the biggest goals identified from multiple planning documents, Broadband was identified as a need not only in the rural part of the county but in portions of our urban communities as well. The county engaged with multiple partners to expand these opportunities, specifically Bug Tussel and Edge Broadband where the entities jointly received nearly \$5 million in state grants. The county is contributing approximately \$1.25 million in match and specifically worked with Bug Tussel for a conduit debt package that will provide a countywide fiber network, which will also allow connection of county facilities. This work will be done in 2023 and 2024. The county continues to work with other entities as well who seek to improve broadband in the county.

Facilities/Infrastructure – One significant goal laid out in several planning documents relates to the county's facilities. The county has worked to "catch up" with several projects. The last few years has focused on the "South Campus" which primarily consists of four buildings that primarily support the Health and Human Services operations. In addition, the county has embarked on a full overhaul of its emergency communication systems with preparation taking place for Next Generation 911 and prepared for greater consolidation. Starting in 2022, the county kicked off its largest construction project with a full renovation and expansion of the main county facility of the Courthouse/Sheriff/Jail. This project is planned to be completed in 2024. Finally, the county is investing in an enterprise asset management system that is integrated into the ERP system and hiring a facilities manager.

Economic Development/Housing – As the county and the greater Jefferson County region continue to compete for economic improvements, there has been a great need that the approach to economic development has rapidly evolved to be more engaged as part of building the ecosystem that supports the economy. This policy was seen through both the implementation of the county's comprehensive plan, but also through recent work completed in a new strategic direction with the two economic development organizations within the county. Along with traditional economic development activities and workforce development there has been a greater request to assist with housing support. This budget provides for additional counseling efforts to access housing programs, reconfiguration of a staff position and poised to develop a tool to work with partners on housing investments.

Strategic Marketing/Public Relations – The county continues to look at how to best promote the positive attributes to not only within the region but beyond. The county has engaged with Discover Wisconsin to help develop a three-year series to help with development of products that can be used to promote the Jefferson County region. In addition, this budget provides for other items related to moving this goal forward with staffing allocation and the potential to reallocate previous carryover funds to assist in updating our "presence" with our updating our webpage, interactive tools, and social media.

Future Outlook:

The goal of our budgetary process the past fiscal years is to position the organization to be prepared to handle the challenges of the next year and the next decade in a proactive manner, but also to protect the county fiscally.

The programs and visions of the county impact the greater ecosystem of our region, our municipalities and individuals that receive services in a very diverse operation. The goal of the budget process is to align with the strategic plan to carry out the vision of the board and to achieve the outcomes we have been asked to meet for Jefferson County. The long-term vision of the budget process will provide proven outcomes and demonstration that the county maximizes opportunities for efficiencies to provide the highest level of services at the best value possible to the taxpayers.

The county will continue to be asked to be a leader in solving growing complex problems and the budgetary process is a key to this role. The budget process is a joint effort by both elected officials and staff to maintain constructive communication year-round about the execution of the approved budget and maintain conversations of program priorities to ensure on-going and emerging issues are identified and possible solutions analyzed for future program implementation or cost savings.

The County has now been recognized for the eighth year in a row by the Government Finance Officers Association (GFOA) with the Distinguished Budget Presentation Award. The goal in achieving this level of distinction is to develop a budget document that educates and is transparent to the public and County Board that the vision and policy guidance and priorities transcend both into the budgetary process and department operations. This process and achieving this standard require sound tenants of public policy in budget development and implementation that emphasizes transparency and understanding of where the dollars provided go in funding our day-to-day operations. This is also a continuous improvement process within itself as we strive to achieve and exceed best practices. I am proud of the work the team has done to achieve and maintain these standards in the development and execution of the budget. This would not be possible without a collective team in a collaborative effort.

The budget could not be done without the hard work of the Finance Committee, other standing County Committees/Boards, Department Heads, fiscal staff, support staff and the public. This document is truly the most important policy document that is adopted on a routine basis to ensure resources are appropriately allocated to carry out the mission and vision of the County. The FY 2023 Budget will continue to focus on outcomes to achieve the goals of the county and allow for flexibility, sustainability and resilience that enables a thoughtful process to carry the county into the future but also pivot to emerging needs as they arise through the year.

Respectfully Submitted,



Benjamin P. Wehmeier
County Administrator

Priority Based Budgeting Scoring Criteria

Safety	Economy	Infrastructure	Health and Well-being	Smart Growth and Natural Resources
Prepares and responds to emergencies	Attracts, retains, and develops businesses	Supports a transportation plan to connect resources and residents	Ensures basic needs of safety, shelter, and food are met for all residents	Develops strategic land-use plans, zoning plans and regulatory policies that are clear and fairly managed
Provides safe travel and mobility	Creates a desirable place to work	Develops a reliable and connected system of roads, trails, and sidewalks	Supports active lifestyles for all residents through access to parks, education, and cultural opportunities	Encourages collaboration with the county government to improve long-term planning coordination, economic development, and overall relations
Supports a safe environment with clean soil, water, and air	Provides infrastructure to support commerce	Supports access to parks and open spaces for recreation	Promotes public health and keeps the community safe from disease	Encourages energy conservation, sustainability, recycling and resource preservation
Enforces the law and protects property	Develops a strong workforce that supports above average educational opportunities	Maintains infrastructure and plans for future development, including broadband expansion	Fosters an educational atmosphere that benefits all residents	Promotes business and residential growth that balances with our agricultural heritage
Protects the most vulnerable (children, elderly, and disabled)	Maintains and advances key agricultural economic drivers	Maintains and improves county roads, highways, and buildings	Preserves the small town feel throughout the County	Preserves historically significant buildings and the agricultural heritage of the County
Resources	Decision Making	Workforce	Collaboration	Compliance
Protects, maintains, manages, and invests in its human, financial, physical and technology resources	Makes policy decisions in an open and transparent manner	Attracts, develops, equips, retains and values an high-quality workforce, dedicated to service excellence	Seeks opportunities for collaboration and shared services with public and private partners	Balances policy, regulation and compliance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Jefferson County
Wisconsin**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

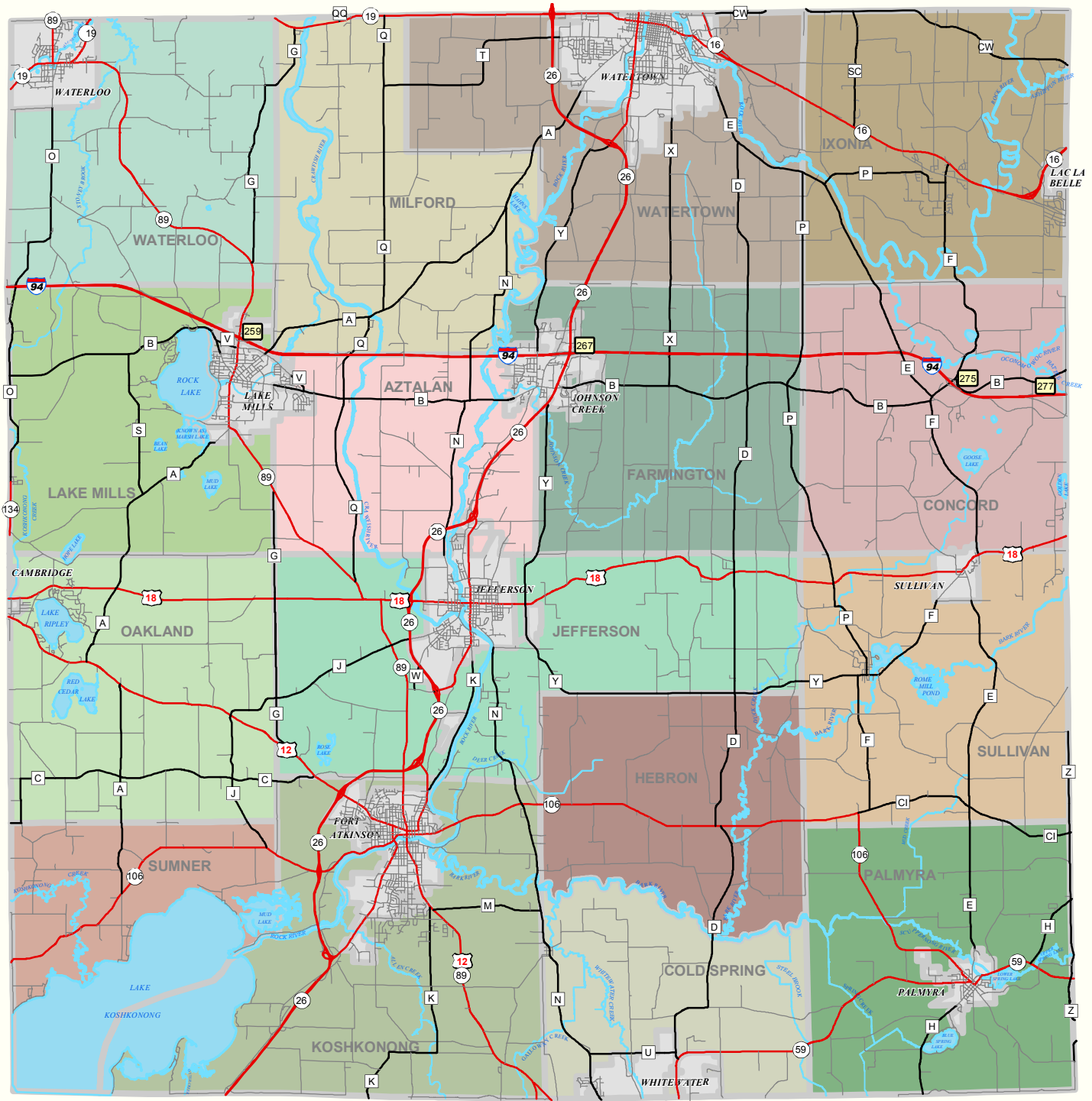
Executive Director

County Profile

- County Map
- County Statistics
- General and Economic Information
- Population by Municipality
- Equalized Value by Municipality
- Equalized Value of Taxable Property
- Equalized Property Value
- Outstanding Debt Per Capita
- Principal Taxpayers

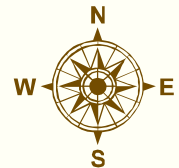


Jefferson County, Wisconsin



Legend

- County Roads
- Local Roads
- US Highways
- State Roads
- Interstate
- Municipal Boundary



County Statistics

<p>Form of Government County Administrator/County Board Date of Incorporation 1836 Population 84,943 Area in Square Miles..... 583</p>	<p>Recreation <u>County</u> Number of Parks..... 22 Acres of Parks..... 1,180</p> <ul style="list-style-type: none"> • Glacial River Mountain Bike Trails (2.4 mi) • Glacial River Bicycle Trail (33.6 mi) • Interurban Trail (6.96 mi) • Funded Snowmobile Trail (224.4 mi) • Watertrails and Rivers <ul style="list-style-type: none"> ○ Streams (120 mi) ○ Flat Water (13,481 acres) <p><u>State & Federal</u></p> <ul style="list-style-type: none"> • Kettle Moraine State Forest • Glacial Drumlin State Bike Trail (24.41 mi) • Ice Age National Scenic Trail • Rock River National Water Trail • State Parks Aztalan, Holzhueter, Sand Hill Station Campground • DNR Wildlife Areas (15,543 acres) <p>Town Parks (193.21 acres) Municipal Parks (630.62 acres) Private Golf Courses..... 5</p>
<p>Farms (as of Dec 2021-from NASS Geo Database) Total Land Acreage:356,208 Total Cropped Acreage216,282 Average Acres Per Farm205 (Estimate of 1054 farms)</p>	
<p>Center Lane Miles Interstate24.5 State.....152.5 County256.30 Local.....1,009.42</p>	
<p>Hospitals Non-County 1</p>	
<p>Schools <u>Public</u> Elementary/Secondary 15 Middle School 7 High School 7 Pre-K 15</p> <p><u>Private</u> Elementary/Secondary 19 Middle School 1 High School 3</p> <p><u>Higher Education</u> Colleges..... 3</p>	<p>Public Safety County Sheriff Departments1 County 911 Dispatch 1 Local 911 Dispatch (Fort, Watertown, Whitewater).....3 Local Police Departments.....10 (Watertown, Waterloo, Johnson Creek, Lake Mills, Town of Lake Mills, Town of Oakland, Jefferson, Fort, Palmyra, Whitewater)</p>
<p>Students Public9,661 Private.....3,033 Total.....12,694</p>	<p>Local Fire/EMS Departments Full-Time Fire & EMS (Watertown, Edgerton) 2 EMS..... 5 (Jefferson, Johnson Creek, Lake Mills, Ryan Brothers-Fort, Western Lakes covers parts of our county)</p> <p>Partial Full-Time (full crew not at station 24/7) Fire (Lake Mills, Fort, Waterloo) 3 EMS (Fort Fire, Waterloo, Whitewater, Cambridge) 4</p> <p>Volunteer Fire..... 7 (Rome, Sullivan, Cambridge, Ixonia, Helenville, Jefferson, Milton)</p> <p>First Responder Unit (Helenville)1</p>

General and Economic Information

Welcome to Jefferson County, the Heart of the Heartland. Safe, family-oriented, vibrant business and civic communities surrounded by picturesque farmland, the county offers the best of Wisconsin living, a business-friendly infrastructure and an ideal location. Situated on the western edge of the Milwaukee Metro Area and the eastern edge of the Madison Metro Area, Jefferson County offers small-town living options with easy access to major urban centers.

The county's strong transportation network allows easy access to Chicago, Minneapolis/St. Paul, St. Louis, Detroit, Milwaukee, Madison and Green Bay. Interstate 94 bisects the county and intersects with Wisconsin 26 Bypass, making for rapid connections anywhere in the state and to Interstates 41, 90 and 39. Several communities in the county are connected by rail access, including Waterloo, Watertown, Johnson Creek, Jefferson and Fort Atkinson.

Jefferson County's population as of the 2020 census was 84,900. Location and transportation networks create access to a labor basin that spans multiple counties. 2022 population estimates indicate a labor basin of nearly 480,000.

Jefferson County's unemployment numbers continue to trend lower than the state and nation. As of June 2022, the county's unemployment rate was 3.2 percent, compared to the national average of 3.8 percent and the state average of 3.5 percent (non-seasonally adjusted).

Jefferson County is home to innovation industry leaders in manufacturing, food and beverage processing and agribusiness. Fully serviced business-friendly sites and buildings are available in communities throughout the county. The county's Revolving Loan Fund provides gap financing to support business investments, and most municipal governments offer Tax Increment Financing, along with other locally-controlled incentives.

Jefferson County is home to eight school districts and multiple private K-12 education providers. In addition, Madison College maintains two campuses in the county that offer diverse workforce skill training programs. UW Extension also has an office in the county, and through affiliation with the University of Wisconsin-Madison, provides resources important to agribusiness companies and other community entities. The University of Wisconsin-Whitewater campus has a highly regarded business school and offers more than 50 majors and 119 minors at the undergraduate, graduate, and doctoral level across five colleges. The Small Business Development Center (SBDC) is also located here and offers intensive assistance to businesses from startups to established organizations. Maranatha Baptist University, located in Watertown, offers more than six dozen majors, minors and associate programs.

Jefferson County has received the Wisconsin Healthy Communities Designation from US News and World Report in recognition of its achievements in health improvements in areas such as health behaviors, clinical care, social & economic factors, and physical environment. Jefferson County is ranked 200 out of 500 counties, up from being ranked 316 in 2021.

Governed by an elected Board of Supervisors, the county consists of six cities, five villages and 16 townships.

Major private employers in Jefferson County include:

Employer	Jefferson County Location	Industry	Size
milkrite InterPuls	Johnson Creek	Rubber product manufacturing	100-249
Ball Corp	Fort Atkinson	Supplies and packaging	100-249
Basin Precision Machining	Jefferson & Whitewater	Machining fixture manufacturing	50-99
Baso Gas Products	Watertown	Gas control manufacturer	50-99
Clasen Quality Chocolate	Watertown	Food processing/candy & confectionary wholesaler	250-499
Create-A-Pack Foods	Ixonia	Food manufacturing and packaging	100-149
Daybreak Foods	Lake Mills	Poultry processing	50-99
Fisher Barton	Watertown	Cutting tool and machine tool accessory manufacturing	250-499
Fort HealthCare	Fort Atkinson	General medical and surgical hospitals	500-999
Generac Power Systems	Jefferson & Whitewater	Backup power generation manufacturer	500-999
J G Van Holten & Son Inc	Waterloo	Food Processing/pickled vegetables	50-99
Jones Dairy Farm	Fort Atkinson	Food processing/meat products	250-499
MasterMold	Johnson Creek	Plastic component manufacturing	100-249
Nasco International	Fort Atkinson	Education, farm and ranch supplies	500-999
Nestle Purina Pet Care	Jefferson	Cat/dog food manufacturing	250-499
On-Cor Frozen Foods Redi-Serve	Fort Atkinson	Frozen specialty food manufacturing	250-499
Johnsonville Sausage	Watertown	Food processing/meat products	100-249
Saelens Corp	Johnson Creek	Special die and tool, die set, jig, and fixture manufacturing	100-249
Doosan Bobcat	Johnson Creek	Lawn and garden tractor and home lawn and garden equipment manufacturing	100-249
Spacesaver Corp	Fort Atkinson	Shelving & Locker manufacturing	250-499
Standard Process	Palmyra	Medicinal and Botanical Manufacturing	100-249
Sussek Machine Corp	Waterloo	Machining fixture manufacturing	100-249
Trek Bicycle Corp	Waterloo	Bicycle manufacturing	1000+
Watertown Regional Medical Center	Watertown	General medical and surgical hospitals	250-499

Population by Municipality

According to the January 2022 preliminary population estimates by the Wisconsin Department of Administration the current population of Jefferson County is 86,576. This represents an increase of 428 persons county-wide, or 0.50% from the 2020 Census.

MUNICIPALITY	2020 CENSUS	2021	2022	2021-2022 CHANGE	% CHANGE
CITIES					
Fort Atkinson	12,579	12,458	12,583	125	1.00%
Jefferson	7,793	7,932	7,747	(185)	-2.33%
Lake Mills	6,211	6,276	6,452	176	2.80%
Waterloo	3,492	3,379	3,631	252	7.46%
Watertown	14,674	15,466	14,758	(708)	-4.58%
Whitewater	4,416	2,588	4,200	1,612	62.29%
TOTAL CITIES	49,165	48,099	49,371	1,272	2.64%
VILLAGES					
Cambridge	99	107	99	(8)	-7.48%
Johnson Creek	3,318	3,109	3,402	293	9.42%
Lac La Belle	2	1	2	1	100.00%
Palmyra	1,719	1,757	1,721	(36)	-2.05%
Sullivan	651	663	649	(14)	-2.11%
TOTAL VILLAGES	5,789	5,637	5,873	236	4.19%
TOWNS					
Aztalan	1,382	1,465	1,381	(84)	-5.73%
Cold Spring	737	803	730	(73)	-9.09%
Concord	1,981	2,074	1,979	(95)	-4.58%
Farmington	1,407	1,390	1,411	21	1.51%
Hebron	1,043	1,111	1,047	(64)	-5.76%
Ixonia	5,120	5,018	5,135	117	2.33%
Jefferson	2,067	2,205	2,076	(129)	-5.85%
Koshkonong	3,763	3,701	3,790	89	2.40%
Lake Mills	2,196	2,171	2,217	46	2.12%
Milford	1,106	1,153	1,115	(38)	-3.30%
Oakland	3,231	3,154	3,241	87	2.76%
Palmyra	1,220	1,185	1,226	41	3.46%
Sullivan	2,295	2,255	2,321	66	2.93%
Sumner	846	507	841	334	65.88%
Waterloo	867	919	874	(45)	-4.90%
Watertown	1,933	2,040	1,948	(92)	-4.51%
TOTAL TOWNS	31,194	31,151	31,332	181	0.58%
TOTAL COUNTY	86,148	84,887	86,576	1,689	1.99%

SOURCE: Wisconsin Department of Administration

Equalized Value by Municipality

According to the August 9, 2022 reports provided by the State Department of Revenue, the total equalized property value in Jefferson County, including all Tax Increment Districts, is \$10,091,786,600. This represents an increase of \$1,364,845,900 or 16% from 2021. A table listing the 2021 and 2022 equalized values for municipalities is presented below.

MUNICIPALITY	2021 EQUAL PROP. VALUE	2022 EQUAL PROP. VALUE	2021-2022 CHANGE	% CHANGE
CITIES				
Fort Atkinson	\$ 1,105,765,400	\$ 1,257,936,500	\$ 152,171,100	13.76%
Jefferson	660,914,000	747,576,000	86,662,000	13.11%
Lake Mills	691,208,300	785,678,900	94,470,600	13.67%
Waterloo	266,675,400	314,946,400	48,271,000	18.10%
Watertown	1,112,362,600	1,294,933,400	182,570,800	16.41%
Whitewater	100,010,900	108,363,900	8,353,000	8.35%
TOTAL CITIES	3,936,936,600	4,509,435,100	572,498,500	14.54%
VILLAGES				
Cambridge	6,949,800	8,315,900	1,366,100	19.66%
Johnson Creek	441,201,100	515,093,200	73,892,100	16.75%
Lac La Belle	473,700	585,800	112,100	23.66%
Palmyra	146,105,400	156,143,900	10,038,500	6.87%
Sullivan	54,087,200	61,089,900	7,002,700	12.95%
TOTAL VILLAGES	648,817,200	741,228,700	92,411,500	14.24%
TOWNS				
Aztalan	160,697,800	188,995,600	28,297,800	17.61%
Cold Spring	86,077,100	101,164,800	15,087,700	17.53%
Concord	233,313,500	260,873,900	27,560,400	11.81%
Farmington	167,500,800	199,596,600	32,095,800	19.16%
Hebron	127,537,600	146,440,100	18,902,500	14.82%
Ixonia	603,329,100	681,735,600	78,406,500	13.00%
Jefferson	235,656,500	282,847,700	47,191,200	20.03%
Koshkonong	480,628,600	555,175,200	74,546,600	15.51%
Lake Mills	466,204,900	544,971,000	78,766,100	16.90%
Milford	134,077,200	162,347,000	28,269,800	21.08%
Oakland	440,574,000	530,579,700	90,005,700	20.43%
Palmyra	256,461,400	305,341,200	48,879,800	19.06%
Sullivan	248,037,500	296,924,500	48,887,000	19.71%
Sumner	147,448,800	165,112,200	17,663,400	11.98%
Waterloo	121,752,400	136,742,000	14,989,600	12.31%
Watertown	231,889,700	282,275,700	50,386,000	21.73%
TOTAL TOWNS	4,141,186,900	4,841,122,800	699,935,900	16.90%
TOTAL COUNTY	\$ 8,726,940,700	\$ 10,091,786,600	\$ 1,364,845,900	15.64%

SOURCE: Wisconsin Department of Revenue
Values are TID in.

Equalized Value of Taxable Property

BUDGET YEAR	RESIDENTIAL PROPERTY	COMMERCIAL PROPERTY	MFG. PROPERTY	AGRICULTURE PROPERTY
2014	4,358,123,700	988,660,400	260,269,100	46,358,700
2015	4,500,624,200	995,751,000	262,940,500	45,382,900
2016	4,628,987,000	986,263,300	268,000,400	45,982,600
2017	4,782,317,000	997,559,900	278,893,800	46,529,100
2018	4,970,335,300	1,054,673,100	319,462,400	47,165,300
2019	5,270,067,800	1,084,880,100	328,127,800	48,513,900
2020	5,679,060,900	1,120,351,900	348,150,100	49,852,200
2021	5,987,088,400	1,206,190,100	376,031,300	51,738,100
2022	6,432,370,300	1,308,446,200	378,741,200	53,802,200
2023	7,512,671,200	1,491,586,200	387,989,900	56,496,400

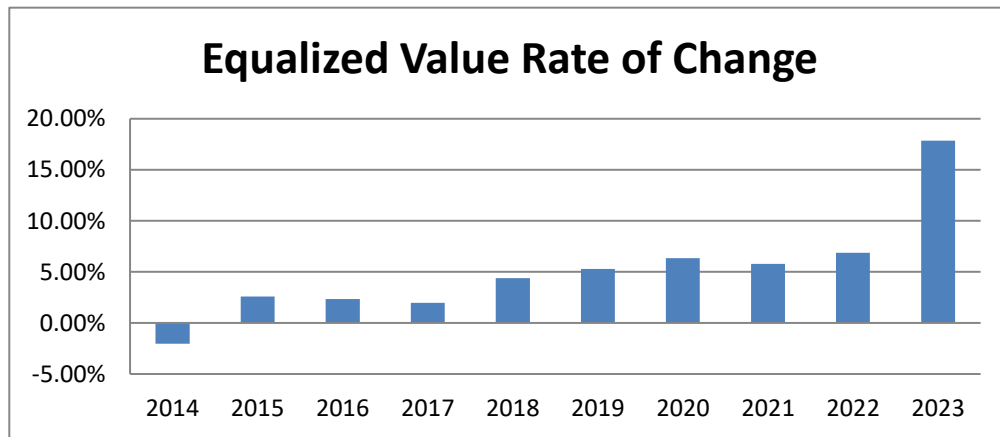
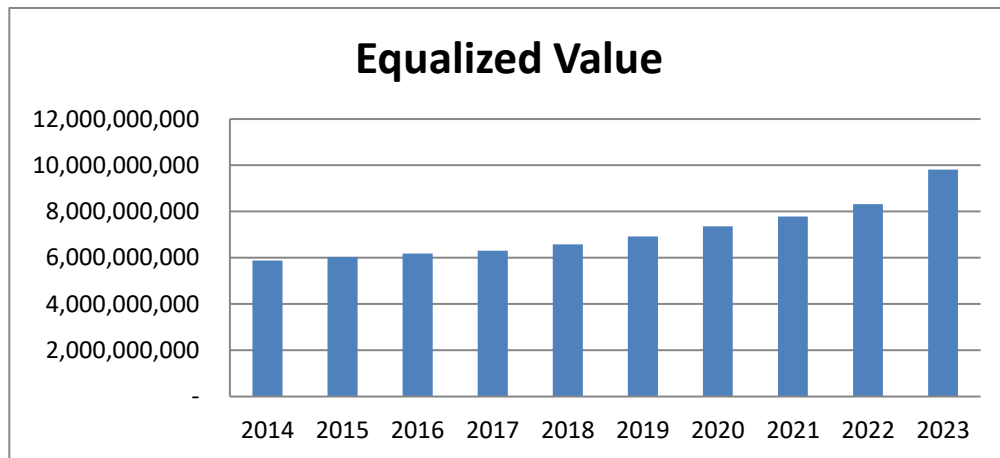
BUDGET YEAR	OTHER	PERSONAL PROPERTY	LESS: TAX INCREMENTAL DISTRICT (TID)	TOTAL TAXABLE EQUALIZED VALUE
2014	407,269,700	126,307,500	302,214,800	5,884,774,300
2015	410,293,400	130,412,000	308,774,900	6,036,629,100
2016	427,364,200	132,044,700	311,486,400	6,177,155,800
2017	416,875,200	137,768,700	360,325,400	6,299,618,300
2018	423,161,300	134,036,400	373,417,300	6,575,416,500
2019	432,035,100	96,583,000	336,325,700	6,923,882,000
2020	430,853,400	97,454,000	362,463,300	7,363,259,200
2021	449,591,600	101,302,800	382,527,900	7,789,414,400
2022	450,208,700	103,372,100	402,518,100	8,324,422,600
2023	539,447,400	103,595,500	281,729,000	9,810,057,600

SOURCE: Wisconsin Department of Revenue

Equalized Property Value

(Excluded Tax Incremental Districts)

Equalized property value is a broad measure of the County's tax base. The Wisconsin Department of Revenue annually determines the equalized (fair market) value of all property subject to general property taxation. Equalized values are reduced by tax incremental district value increments for apportioning County levy.



Valuation Year	Total Value	Change in Valuation	Rate of Change
2014	5,884,774,300	(121,498,900)	-2.02%
2015	6,036,629,100	151,854,800	2.58%
2016	6,177,155,800	140,526,700	2.33%
2017	6,299,618,300	122,462,500	1.98%
2018	6,575,431,600	275,813,300	4.38%
2019	6,923,882,000	348,450,400	5.30%
2020	7,363,259,200	439,377,200	6.35%
2021	7,789,414,400	426,155,200	5.79%
2022	8,324,422,600	535,008,200	6.87%
2023	9,810,057,600	1,485,635,000	17.85%

Outstanding Debt per Capita

Outstanding debt is defined as the remaining principal on general obligation bonds which the County has pledged its full faith and credit, and unlimited taxing power. Dividing the outstanding debt by the current population is another indicator of the burden on the community of the general obligation debt issued.

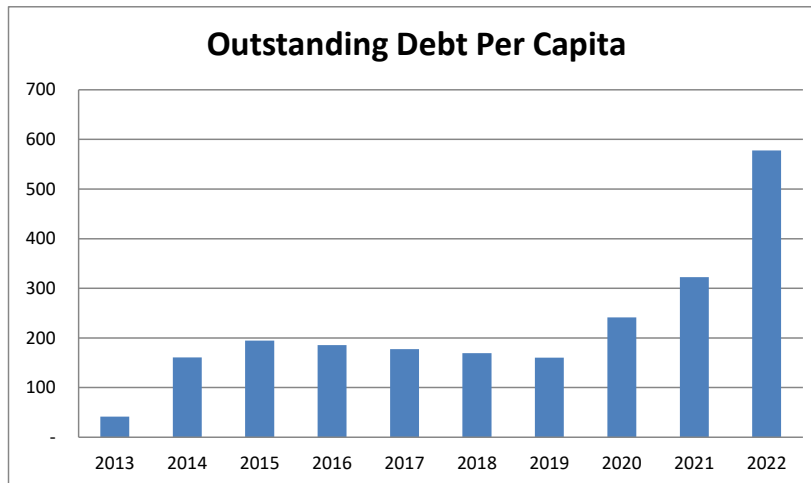
In 2013, The County issued \$3,505,000 for the initial cost of the design and construction for the new Highway facility.

In 2014, The County issued \$9,995,000 for continued construction of the Highway Facility.

In 2015, The County issued \$3,885,000 for continued construction of the Highway Facility.

In 2020, the County issued \$7,600,000 for improvements to its 911 telecommunications system and south campus buildings.

In 2021 and 2022, the County issued \$8,000,000 and \$28,000,000, respectively, for improvements to the Courthouse, Sheriff's department and Jail facilities.



Year	Current Year Borrowing	Outstanding Debt	Population	Debt Per Capita
2012	-	54,468	83,857	1
2013	3,505,000	3,505,000	83,940	42
2014	9,995,000	13,500,000	83,974	161
2015	3,885,000	16,390,000	84,255	195
2016	-	15,645,000	84,262	186
2017	-	14,965,000	84,412	177
2018	-	14,270,000	84,352	169
2019	-	13,560,000	84,579	160
2020	7,600,000	20,430,000	84,692	241
2021	8,000,000	27,365,000	84,887	322
2022	28,000,000	50,010,000	86,576	578

Principal Taxpayers

TAXPAYER	INDUSTRY	2021 TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE (W TID OUT)
Daybreak Foods Inc.	Commercial	\$ 58,982,035	1	0.71%
Cold Spring Egg Farm	Commercial	36,806,871	2	0.44%
Clasen Quality Coating	Manufacturing	30,196,300	4	0.36%
CPG Partners LP	Commercial	26,263,000	3	0.32%
Standard Process	Manufacturing	21,272,800	5	0.26%
Menards	Commercial	20,319,300	8	0.24%
Jones Dairy Farm	Manufacturing	19,894,200	6	0.24%
Wal-Mart Real Estate	Commercial	18,699,000	7	0.22%
Art Mtg Borrow Propco 2010-5 LLC	Manufacturing	15,759,500	9	0.19%
Gundlach Properties LLC	Commercial	13,487,000	10	0.16%
Total		\$ 261,680,006		3.14%

SOURCE: Jefferson County Tax System-2022

Strategic Plan



Jefferson County

Adopted 2017

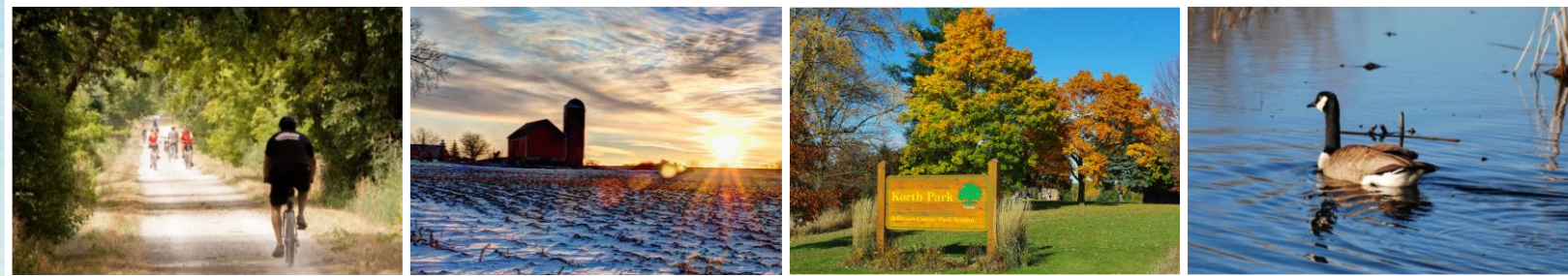


Table of Contents

From the County Administrator 1

Jefferson County – The Future 2

Jefferson County Board of Supervisors..... 3

Strategic Planning Committee 3

Strategic Planning Process..... 4

Our Mission..... 5

Vision 2027 5

Our Guiding Principles..... 6

Goal Creation and Actionable Steps..... 7

Jefferson County’s 10 Strategic Goals 8

Comments and Questions..... 20



From the County Administrator

On behalf of the Jefferson County Board and the Strategic Planning Committee we are pleased to present the updated and revised Jefferson County Strategic Plan. This plan will help guide the County's Vision and Budget for the next 10 years. Jefferson County has a strong history of planning. In 2009, the County embarked on its first strategic plan that was adopted in 2010. This document provided a significant framework for the work we are doing on this current Strategic Plan

In 2015, the Jefferson County Board Chair initiated a Task Force on County Operations and Organization to define the short term and long term needs of the County. This Task Force included elected officials, county staff and public members. One of the key outcomes from this process was the need to update the County's Strategic Plan and to include well-defined goals and actionable steps to ensure that the identified goals were accomplished.

The County set aside funds as part of the 2017 Budget to proceed forward with this update. The Administration and Rules Committee issued a request for proposal in the beginning of 2017 which included an interview process, and Chamness Group was engaged to move forward. From February to May of 2017 multiple approaches to collect the public's input were implemented. These conversations provided the information needed to form the 10 year Vision for the County.

The County Board Chair and the Chair of Administration and Rules Committee provided to the County Board a recommended slate of County Officials and public members to serve on the planning committee. The planning committee began the process and subsequently developed our proposed plan.

The execution of the Strategic Plan will be a dynamic process. The Administration and Rules Committee, with support of staff and collaborative working committees, will be responsible to monitor the progress of the Strategic Plan and cause implementation thereof. This will include specific reviews to ensure the intended goals and actions steps to accomplish these goals continue to hold true based on assumptions made at the time of drafting this document. This plan is designed to be reviewed and updated based on conditions occurring within the County and the region on a routine basis. Further, additional action planning steps for years 3-6 and 7-10 will be added to update this document in the future.

We look forward to seeing what the future of what Jefferson County will become while still upholding the values and guiding principles. This plan is intended to be collaborative in nature to ensure that we advance the quality of life in Jefferson County for all stakeholders.

Sincerely,

Ben Wehmeier
Jefferson County Administrator



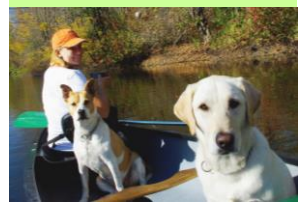
Jefferson County – The Future

Jefferson County Interstate 94 (I-94) makes up 25 miles of the nearly 78 miles between Milwaukee and Madison. This is one of the most important economic corridors in Wisconsin, and is part of the larger I-Q Corridor from Chicago to the Twin Cities. Furthermore, Jefferson County HWY 26 is quickly becoming a major north/south corridor in the State. This is projected to be a strong development area and constitutes 30 of the 95 miles along the Janesville to Fox River Valley corridor.

Jefferson County is projected to have substantial population growth over the next 30 – 50 years, with specific pressures from the east and west as well as additional pressures from the south. In comparison to the rest of the state, Jefferson County will have a relatively large percentage of the population at working age.

The location of Jefferson County lends itself to a role in the integration of the economies of the Madison and Milwaukee Metropolitan Areas, which in turn could dramatically improve and change the County's economy. The debate has sometimes been framed in absolutes between those who support development versus those who support farmland preservation. It is believed through proper visioning and planning the County can balance both, while respecting the municipalities' autonomy and fiscal constraints.

Overall, we strive for prosperity with a high quality of life for our citizens. We recognize the need for diverse entertainment and cultural experiences for all ages. We have an outstanding network of parks and open space as well as recreational opportunities. Our location, and to some degree our demographics, make possible an emphasis on research, technology, advanced manufacturing as well as appropriate agricultural technologies as potential building blocks for prosperity.



Jefferson County Board of Supervisors

<i>District 1</i> Dick Jones	<i>District 2</i> Mike Kelly	<i>District 3</i> Greg David	<i>District 4</i> Augie Tietz	<i>District 5</i> Jim Braughler
<i>District 6</i> Ron Buchanan	<i>District 7</i> Dwayne Morris	<i>District 8</i> Michael Wineke	<i>District 9</i> SECOND VICE CHAIR Amy Rinard	<i>District 10</i> Lloyd Zastrow
<i>District 11</i> Donald Reese	<i>District 12</i> Peter Hartz	<i>District 13</i> Ed Morse	<i>District 14</i> Kirk Lund	<i>District 15</i> VICE CHAIR Steve Nass
<i>District 16</i> Laura Payne	<i>District 17</i> Russell Kutz	<i>District 18</i> Jennifer Hanneman	<i>District 19</i> CHAIR Jim Schroeder	<i>District 20</i> Jim Mode
<i>District 21</i> John Kannard	<i>District 22</i> Blane Poulson	<i>District 23</i> George Jaeckel	<i>District 24</i> Alyssa Spaanem	<i>District 25</i> Matthew Foelker
<i>District 26</i> Gregg Patrick	<i>District 27</i> Conor Nelan	<i>District 28</i> Dick Schultz	<i>District 29</i> Mary Roberts	<i>District 30</i> Gary Kutz

Strategic Planning Committee

A very special thank you to the Strategic Planning Committee, which was made up of Board members, Jefferson County staff, and members of the community, for their work in the creation of this plan.

<i>Jim Schroeder</i> County Board Chair	<i>Steve Nass</i> District 15	<i>Amy Rinard</i> District 9	<i>Jim Mode</i> District 20	<i>Augie Tietz</i> District 4
<i>Laura Payne</i> District 16	<i>Greg David</i> District 3	<i>Jennifer Hanneman</i> District 18	<i>Dick Jones</i> District 1	<i>George Jaeckel</i> District 23
<i>Jim Braughler</i> District 5	<i>Ben Wehmeier</i> County Administrator	<i>J. Blair Ward</i> Corporation Counsel	<i>Kevin Wiesmann</i> Supervisor Parks Department	<i>Rob Klotz</i> Director Planning & Zoning
<i>Mark Watkins</i> Director Land & Water Conservation	<i>Kathi Cauley</i> Director Human Services	<i>Staci Hoffman</i> Register of Deeds	<i>Matt Trebatoski</i> Fort Atkinson City Manager	<i>John Swisher</i> Johnson Creek Village President
<i>Mark Rollefson</i> Jefferson Schools Superintendent	<i>Cassandra Schug</i> Watertown Schools Superintendent	<i>Matthew Mauthe</i> CEO Marquardt Village	<i>Travis Feirtag</i> Co-Owner Holosoft	<i>Christopher Scherer</i> Owner Good Time Music Service
<i>Lindsay Knoebel</i> Family Farmer				<i>Charles Crave</i> Co-Owner Crave Brothers Farm



Strategic Planning Process

Strategic planning is a method for creating order, organization, and improvement both internally and externally. It was the process used to define Jefferson County's vision and goals and how the County plans to meet these goals over the next 5-10 years. The purpose of creating a 10-year strategic plan was to provide a clearly defined map on how to improve, grow, and operate Jefferson County.

A collective and conscious effort was used to outline Jefferson County's future by hosting listening sessions with communities throughout the County. There was extensive countywide interaction with residents, businesses and agricultural groups, the Board, staff and individuals. The research included in-person and phone conversations, focus groups and world cafés, as well as attending business and community meetings. In addition, there was a thorough review of past plans and current operational plans, such as the zoning, comprehensive, and business development plans.

The action plan was divided into three-year increments. This allows the committee to focus on both long-term and short-term goals and prioritize which action steps will be accomplished within that timeframe. Strategic plans are dynamic documents and not static; therefore, the action plans should be reviewed and updated at a minimum of each year to allow for changes within the County and the state. This strategic plan is designed to remain as the foundation for the entire 10-year time frame, regardless of changes in the Board or staff. This is critical in order provide continuity and the accomplishment of goals.



Our Mission

“To fulfill County government’s responsibilities to its citizens and advance the quality of life in Jefferson County.”

Our Vision

Over the course of 10 years, we have focused our intentions and have worked to build our County and provide a higher quality of life for our citizens. We better marketed our economic and recreational opportunities. We linked our county cities and municipalities with modern transportation systems and a unique system of parks and recreational trails.

Jefferson County is now a greater contributor to economic activity in our region. We are no longer a “drive-through” along the HWY 26 and I-94 corridors. In ten years the County has become a crucial part of these corridors.

The County focused on fostering high-quality, well-planned development that provides economic opportunity for our population and allowed for the continuation of our tradition of land and water conservation. The County took a balanced and proactive approach to growth that has sustained county government services and maintained the quality of life that is important to residents. This includes preservation of agriculture, natural resources, parks, open space and that “small town feel,” while also pursuing the desired amenities to retain and attract residents, visitors, and a viable workforce. Growth opportunities have complemented and enhanced these goals, while at the same time taking on the responsibility of guiding the expansion of linking two main metropolitan areas of the state together.

As a county government, we serve as a model for all and operate in an efficient, effective, and transparent manner. The County took the lead in working with stakeholders of the County and the region to develop a sustainable operation that is to the benefit of all, while maintaining the financial capacity to provide quality services.

Our Guiding Principles

Guiding principles are those values that direct an organization throughout its life in all circumstances, irrespective of changes in its goals, strategies, type of work, or leadership.

- 1. As our population increases, we will work to maintain the “small town feel” that is part of what defines Jefferson County.*
- 2. We will value conservation and our natural resources. We are respectful stewards of our finite natural resources.*
- 3. We will manage County resources in a financially prudent manner.*
- 4. We will make policy decisions in an open and transparent manner.*
- 5. Our staff is not just a means to an end but people with ideas and abilities. We will manage our human capital with the same amount of responsibility as we do other aspects of our business.*
- 6. Collaboration is important to our future success. We will encourage collaboration among departments, in our towns, cities and municipalities and in our region.*
- 7. We will work to find a balance between preserving our agricultural heritage with business and residential development.*
- 8. We are committed to the health and well-being of all our stakeholders.*



Goal Creation and Actionable Steps

The following pages outline of the goals that were created by the strategic planning committee. Each goal has detailed strategies that define the steps to accomplish them. For a full list of action items along with details about the person(s) responsible, timeframe and measurements, please refer to the Jefferson County website via this link:

www.jeffersoncountywi.gov/StrategicPlan.

The plan is designed to be reviewed and updated based on conditions occurring within the County and the region on a routine basis. Further, additional action planning steps for years 3-6 and 7-10 will occur in order to update this document.

Jefferson County's 10 Strategic Goals

GOAL 1: Promote a culture of growth and services by continuing our positive fiscal history

GOAL 2: Create an economic environment resulting in strong income levels and above state average educational goals which will attract and retain residents

GOAL 3: Foster an educational atmosphere that benefits both our youngest and oldest residents

GOAL 4: Establish a cohesive, efficient, and cost-effective program for protective and public services throughout the County

GOAL 5: Initiate an ongoing marketing plan to inform and attract a qualified workforce, tourists and new business

GOAL 6: Coordinate a system where smart growth and natural resources complement each other

GOAL 7: Institute a transportation plan of conventional and non-conventional means to connect resources and residents

GOAL 8: Develop broadband expansion plan to improve the quality and coverage of digital data throughout the county

GOAL 9: Devise an infrastructure plan to improve our county road system and buildings

GOAL 10: Maintain the key agricultural economic drivers while keeping up with advancing related technology

GOAL 1	Promote a culture of growth and services by continuing our positive fiscal history
Strategy 1.1	<p>Educate Department Heads/County Staff about the County's overall budget</p> <ul style="list-style-type: none"> a. Host a separate budget presentation specifically for Department Heads b. Invite Board Chairman and Finance chairman to meet with Department heads c. Consider town hall budget education meeting for all county employees
Strategy 1.2	<p>Educate key stakeholders/public about aspects of the budget, fiscal health of the County and other aspects of the strategic plan</p> <ul style="list-style-type: none"> a. Board to host listening sessions b. Promote events with news coverage
Strategy 1.3	<p>Identify services and programs involved with fiscal aspects</p> <ul style="list-style-type: none"> a. Look at cost and revenue of each b. Review their status: keep or discontinue c. Apply priority-based budgeting to each d. Review current revenue streams for each e. Identify mandated and non-mandated programs
Strategy 1.4	<p>Explore opportunities to consolidate and/or collaborate these programs</p> <ul style="list-style-type: none"> a. Develop a working group for just this purpose b. Understand the skill sets needed for each department c. Maintain continuous quality improvement programs (LEAN)
Strategy 1.5	<p>Identify opportunities for collaboration with non-profits, profits, and other governmental agencies</p>
Strategy 1.6	<p>Develop methods for employee education through professional development, leadership training and recruitment</p>
Strategy 1.7	<p>Review county board size and structure for potential consolidation and streamlining</p>
Strategy 1.8	<p>Schedule committee meetings for alignment in order to save time and money</p>
Strategy 1.9	<p>Monitor state and federal legislative changes as they are in process, not after made into law</p>
Strategy 1.10	<p>Develop a better process for engaging state and federal elected officials</p>
Strategy 1.11	<p>Explore options for regional planning opportunities</p>

GOAL 2	Create an economic environment resulting in strong income levels and above state average educational goals which will attract and retain residents
Strategy 2.1	Review current salary requirements <ul style="list-style-type: none"> a. Compare in-house and out of house salary data b. Understand local supply and demand for workers
Strategy 2.2	Support the strategic plans for the JCEDC and GHDP
Strategy 2.3	Inventory all resources within the county regarding economic resources <ul style="list-style-type: none"> a. Loan funds b. Chambers of Commerce c. Tourism groups d. Farm and agriculture organizations
Strategy 2.4	Inventory existing sites available for industrial purpose
Strategy 2.5	Record these sites into searchable database connected to JCEDC website
Strategy 2.6	Review barriers to economic development
Strategy 2.7	Establish work group with the following goals: <ul style="list-style-type: none"> a. Get all local governmental agencies (towns, villages, cities) together b. Streamline local zoning language c. Streamline permit processing
Strategy 2.8	Develop locally controlled incentives that are tied to all local wages
Strategy 2.9	Develop a consistent revenue stream to support economic competitiveness
Strategy 2.10	Collaborate with neighboring workforce development boards to attract worker, including training on needed skills

GOAL 3	Foster an educational atmosphere that benefits both our youngest and oldest residents
Strategy 3.1	Assess what is currently being done and what has historically been done
Strategy 3.2	Build upon the present ideas <ul style="list-style-type: none"> a. Provide parenting skills and health education b. Partner with schools for workforce development c. Continue to foster relationships with all levels of educational institutions
Strategy 3.3	Explore an “Every Child Thrives” Program based on research done by the Every Child Thrives Initiative that was developed by the Greater Watertown Community Health Foundation

GOAL 4	Establish a cohesive efficient and cost effective program for protective and public services throughout the county
Strategy 4.1	Identify shared services not offered by the county
Strategy 4.2	Identify shared services by individual departments
Strategy 4.3	Contract with outside facilitator (non-county employee) to implement similar program or Public Policy Forum

GOAL 5	Initiate an ongoing marketing plan to inform and attract a qualified workforce, tourists and new business
Strategy 5.1	Identify our target demographic with help from the JCEDC, local chambers and workforce boards to help determine what is attractive to workers, residents, visitors and commuters. Also consider interests of Millennials, Gen Xers and Baby Boomers
Strategy 5.2	Market the JCEDC to better attract: <ul style="list-style-type: none"> • Businesses • New workers • Residents • Tourists
Strategy 5.3	Determine Phase II of the JEM program which will help to discover funding possibilities and maximize state dollars
Strategy 5.4	Identify and understand existing amenities and resources within the county
Strategy 5.5	Inventory and catalogue existing amenities and resources <ul style="list-style-type: none"> • Parks and recreation opportunities • Businesses • Heritage
Strategy 5.6	Inventory current housing stock and determine what type of additional housing is needed <ol style="list-style-type: none"> a. Work with housing developers and real estate professionals in developing plan ideas b. Develop a long-term plan for housing
Strategy 5.7	Identify existing amenities and resources in neighboring counties to help determine what is available in other small communities and what incentives exist to keep workers in their county
Strategy 5.8	Catalogue what individual communities within the county are doing
Strategy 5.9	Connect the individual communities with the overall county plan
Strategy 5.10	Consider a Jefferson County Tourism Bureau

GOAL 5	Initiate an ongoing marketing plan to inform and attract a qualified workforce, tourists and new business
Strategy 5.11	Work with technical colleges and high schools to develop workforce and skill development programs
Strategy 5.12	Collaborate with technical colleges in the recruiting process
Strategy 5.13	Collaborate with county high schools about high tech skill programs
Strategy 5.14	Engage all governmental agencies and local chambers of commerce in workforce development
Strategy 5.15	Develop and execute a comprehensive Economic Development plan <ul style="list-style-type: none"> a. Work with JCEDC and GHCP b. Develop a consistent brand county-wide c. Reach out to the business community d. Look at farm and agriculture opportunities
Strategy 5.16	Work with the JCEDC and GHDP to develop and execute comprehensive Marketing Plan that creates a County-wide brand

GOAL 6	Develop a system where smart growth and natural resources complement each other
Strategy 6.1	Identify ALL current plans (land use, smart growth, comprehensive, etc.)
Strategy 6.2	Develop a master plan incorporating all county plans
Strategy 6.3	Educate municipalities regarding county zoning
Strategy 6.4	Consider options for sustainable efforts <ul style="list-style-type: none"> • Energy plan • Trash and refuse collection • Park and recreation • All forms of transportation • Manufacturing • Agriculture
Strategy 6.5	Educate public and private sectors on implementation of sustainable efforts
Strategy 6.6	Create talking points to communicate with all governmental entities
Strategy 6.7	Formulate a plan to sustain the Glacial Heritage Area vision to include the following: <ul style="list-style-type: none"> • Funding, • Bike trails, • Outdoor recreation • Clean water • Agricultural land-use • Brewing history • Historical sites
Strategy 6.8	Create key talking points and define how to communicate with municipalities, towns and cities following state process

GOAL 7	Institute a transportation plan of conventional and non-conventional means to connect resources and residents
Strategy 7.1	<p>Form a Transportation Plan Steering Committee comprised of:</p> <ul style="list-style-type: none"> • Administrator • Highway Department • Infrastructure Chair • Highway Chair and committee • HS representatives • Economic development representatives
Strategy 7.2	<p>Complete a review of regional, local, municipal, state and county plans as well as existing services related to transportation such as:</p> <ul style="list-style-type: none"> • Highway Department 5 Year Capital Improvement Plan • Veteran Services Van Program • County Bike and Pedestrian Plan
Strategy 7.3	Define and contact experts (internal and external) for information
Strategy 7.4	Define availability and access to all forms of external transportation
Strategy 7.5	Collect data for accessibility to all forms of external transportation
Strategy 7.6	Determine new technologies related to transportation
Strategy 7.7	Consult budget/financial director as needed
Strategy 7.8	Develop a comprehensive plan based on research

GOAL 8	Develop a broadband expansion plan to improve the quality and coverage of digital data throughout the county
Strategy 8.1	<p>Form a Broadband Steering Committee to potentially include members from:</p> <ul style="list-style-type: none"> • County • Municipalities • Towns • Tech experts • Economic development • Business community • Public
Strategy 8.2	Review existing public and private broadband plans for potential examples
Strategy 8.3	<p>Research grant opportunities via state or federal sources</p> <ol style="list-style-type: none"> a. Determine person to attend seminar for more information
Strategy 8.4	Prepare and submit Broadband Forward! application to get certification in WI
Strategy 8.5	Prepare and submit other grant applications available

GOAL 9	Devise an infrastructure plan to improve our county road system and our building complexes
Strategy 9.1	<p>Review, update and amend buildings and facilities plans with input from the following:</p> <ul style="list-style-type: none"> • Facility Dude • Central Services • HS • Workforce Development • Sheriff's Department • Court system • Parks and Fair Park • City of Jefferson • Utility departments
Strategy 9.2	<p>Review, update and amend existing county highway infrastructure plan with input from the following:</p> <ul style="list-style-type: none"> • Internal and external experts • Existing I-94 corridor plans {Waukesha, Jefferson, Dane} • All necessary WI DOT plans • Local municipalities
Strategy 9.3	Develop an I94 and Hwy 26 Corridor Plan specific to Jefferson County
Strategy 9.4	Present and infrastructure report to County Administrator and Board Chair
Strategy 9.5	Present a highway report to County Administrator and Board Chair
Strategy 9.6	Present all final reports to County Board

GOAL 10	Maintain the key agricultural economic drivers while keeping up with advancing related technology
Strategy 10.1	Continued implementation of the current Ag Preservation Plan
Strategy 10.2	Update the plan subject to DATCP approval and be sure to include all types of agriculture
Strategy 10.3	Host a successful Farm Technology Days
Strategy 10.4	<p>Form an Agriculture Education Committee to determine the best methods to promote Ag tourism industries and educate the general public by input from the following:</p> <ul style="list-style-type: none"> • Tourism • Chambers of Commerce • Municipalities • County Officials • UW Extension • Technical Colleges • High Schools
Strategy 10.5	Investigate Ag Technologies including Bio Fuel sources
Strategy 10.6	Explore the creation of an Inmate Co-op

Comments and Questions

Thank you to all members of the Board, staff and community who participated in the discovery process by sharing their ideas and comments in focus groups, world café sessions, one-on-one interviews, phone conversations and as participants in the planning process.

Comments or Questions

This project and publication was a collaborative effort. Comments and inquiries are welcome and should be directed to:

Jefferson County Administrator
311 S. Center Avenue
Jefferson WI 53549.
920-674-7101

Facilitation Team:



Chamness Group
diane@chamnessgroup.com
414-271-7900

American Rescue Plan Act (ARPA)



American Rescue Plan Act (ARPA)

On March 11, 2021, Congress passed the American Rescue Plan Act, or ARPA, to provide direct relief to individuals, families, businesses and governmental entities affected by the COVID-19 pandemic. As a part of this passage, counties received direct assistance from the U.S. Department of Treasury to combat the effects of the pandemic. Jefferson County has received its full \$16.4 million allocation.

The guidance issued by the Treasury Department restricts the use of these funds to 7 basic categories:

1. Public Health – vaccinations; testing; contact tracing; prevention efforts; capital investments in public facilities; mental health services; substance abuse services
2. Negative Economic Impacts – household assistance for food, rent, internet; small business economic assistance; aid to nonprofit organizations; aid to tourism, travel, and hospitality; rehiring public staff
3. Services to Disproportionately Impacted Communities – education assistance; aid for healthy childhood environments including childcare, home visits, services to foster youth; housing support including affordable housing and housing assistance; social determinants of health including lead abatement, community violence interventions
4. Premium Pay to public employees and other private sector employers affected by the pandemic
5. Infrastructure including projects eligible for Clean Water State Revolving Loan Fund (CWSRF) and Drinking Water State Revolving Loan Fund (DWSRF) funding, broadband “last mile” projects
6. Revenue replacement for governments affected negatively by the pandemic
7. Administrative expenses

In order to provide guidance for the planned use of this funding, on June 8, 2021 the Jefferson County Board of Supervisors adopted a resolution that set forth the parameters for determining spending priorities for Jefferson County’s allocation of ARPA funding:

- 1) Funds will be utilized in a manner consistent with the guidance issued by the U.S. Department of the Treasury for Coronavirus State and Local Recovery Funds; the recently adopted Jefferson County Comprehensive Plan; the Jefferson County Strategic Plan; the Jefferson County Parks Recreation and Outdoor Space Plan; and the Jefferson County Community Health Improvement Plan and Process.
- 2) Spending will be focused on programs and projects that are one-time investments which will either have a defined duration or developed to be sustainable after the expiration of American Rescue Plan Act funds;
- 3) The County Administrator will create a plan that meets the following criteria;

- a. Develop strategies and structures to implement priority goals established in the recently adopted Comprehensive Plan Implementation, working with staff and consultants to accelerate applicable sections aligned with the American Rescue Plan Act.
- b. Identify internal needs that align with the legislative intent and Treasury Guidelines for the expenditure of American Rescue Plan Act funds. Reach out to local governments, non-profit organizations, and other stakeholders to identify collaborative efforts and projects in the expenditure of American Rescue Plan Act funds.
- c. Develop administrative controls and staffing assistance to monitor and maintain compliance with the American Rescue Plan Act requirements to include the use of limited term employees and/or consultants as needed.
- d. Monitor opportunities from other entities at the state and federal levels to maximize opportunities for Jefferson County communities while limiting duplication of programs where practicable.
- e. Limit the use of American Rescue Plan Act funds if other state or federal funding sources are available for the same project.

This action taken by the board included a provision for direct oversight of the specific use of these funds by a joint Executive and Finance Committee.

Jefferson County has determined proposed uses for the entire award of \$16,465,385:

Department	Department Org Code	Project #	Project Budget	Expected Completion	Project Description
Treasurer	13201	22200	25	Dec 2024	General administration
Administration	11101	22201	410,000	Dec 2024	The County has purchased two triplex housing units to assist with housing for persons that were economically disadvantaged by the pandemic. The units will require some renovation to meet code and safety requirements.
Administration	11101	22202	1,280,000	Mid - 2024	Match for broadband expansion grants
District Attorney	11801	22203	295,000	Legal Assistant - Dec 2024; ADA Feb of 2023	Hire one legal assistant in the District Attorney's office to assist with processing court cases that were backlogged due to the pandemic. Backfill one state funded position that will be unfilled during 2022 due to deployment to assist with this backlog.
Veterans Services	13401	22204	195,000	Dec-24	Hire an additional full time staff person to assist those veterans that were negatively impacted by COVID-19.
Administration	11101	22205	240,000	Dec-24	Several recent studies commissioned by the County have identified a need for a position to assist with housing in the County to include liaison to communities, developers, and granting agencies as well as individuals seeking affordable housing.
Capital projects	4	22206	342,000	Completed	South Campus Water Main replacement
Human Services	4	22207	278,458	Oct-22	Replace HVAC system in Workforce Development Building to improve ventilation
Human Services	4	22208	640,589	Oct-22	Improvements to South Campus
Administration	11101	22209/22213/22218	300,000	Jul-24	Technology purchases to support remote work for COVID mitigation or operational recovery
Sheriff	13106	22210	195,000	Dec-24	Increase part time mental health nurse in Jail to full time
Administration	11101	22211	250,000	Jul-24	Engage Discover Wisconsin for a 3-year marketing campaign to promote tourism that was impacted by COVID-19
Fair Park	12101	22212	525,953	Oct-22	The County Fairgrounds is one of the largest tourist draws in the County. This would improve the County facilities and assist with tourism that was adversely affected by COVID-19.
Administration	4	22220	8,355,000	Oct-24	Replace HVAC system in County Courthouse, Sheriff complex, and Jail to improve ventilation
Undetermined			1,000,000	Dec-24	This concept, in conjunction with the position above, would develop a central test/R&D/business development/education complex. There are EDA funds available to assist with this project, this is a potential match for those funds or workforce housing opportunities.
Undetermined			200,000	Dec-24	Economic assistance to individuals and non-profit organizations
Undetermined			30,298	Dec-24	Reserve for future Public Health expenses related to COVID, moved 469,702 to project code 22221 for purchase of SD squads
Sheriff	13101	22222	469,702	Jul-23	Purchase of SD squads and cameras for squads
Highway	53315	22223	1,000,000	Oct-23	Match for potential DOT/Highway project grants (Infrastructure Bill)
Human Resources	12301	22219	258,385	Dec-24	Recruitment and Retention Specialist
Undetermined			200,000	Dec-24	Clean Water initiatives
			16,465,385	Total budgeted	

Jefferson County will continue to evaluate the needs of its residents and businesses throughout the term of the ARPA grant, which expires on December 31, 2024. Accordingly, planned uses may change due to changing needs.

Budget and Accounting Information

- Budget Process and Timeline
- Financial and Fund Structure
- Accounting Policy and Basis of Budgeting
- Budgeting and Financing Policies



Budget Process and Timeline

The County has a comprehensive budgeting and planning process that covers a better part of the entire year. The budget process is a highly integrated process between the County Administrator, Department Heads, the Finance Committee, and the County Board of Supervisors. Some of the process is required by state statute but much is based upon tradition to meet the business needs. The budget process consists of activities as follows:

At the beginning of the process, the strategic plan is reviewed with the department heads and committee chairs. Department heads are encouraged to set goals that align with the County's strategic plan. To further inform its decision making based on input from external stakeholders, the County also reviews other planning documents such as its comprehensive plan at the beginning of the budget process. Throughout the year, the County may receive citizen input through an informal process that will be taken into consideration during the budget preparation.

In mid-February, the County Administrator meets with all Department Heads to give them a deadline of early April to complete their 5-year Capital Outlay plan and to submit to the Finance Department.

Through April, the County Administrator meets individually with Department Heads to discuss individual department performance measures and achievement of the previous year's department goals.

At the end of March, the Human Resources Department sends out letters to departments on employee reclassifications and new or deleted positions. The requests are due back a week or two later from the Department Heads.

Between the months of April and May, the MIS Department sends technology equipment and programming requests out to the Department Heads. Within this time, the MIS Department prepares the MIS budget which is approved by the Administrator and is sent to the Finance Department which calculates the MIS chargebacks to the other departments.

In the beginning of June, the County Administrator solicits feedback from committee chairs on budget parameters and develops and hands out the budget guidelines to the Department Heads based on the determined parameters. During the June Department Head meeting, the Department Heads receive budget materials to help develop their budgets.

In early August, the Department Heads are required to submit their budget to the County Administrator. The County Administrator starts meeting with the Departments to review and analyze their budgets making any adjustments deemed necessary.

The Finance Committee holds four budget hearing meetings in September to review the individual department budgets and set the tax levy. Adjustments are made as needed during these meetings.

In mid-October, the County Administrator presents the budget to the County Board of Supervisors and discusses the budget amendment process. Supervisor amendments are due to the County Administrator by the end of October or early November.

At the end of October, a public hearing on the budget takes place.

In the beginning of November, the Finance Committee holds a meeting to discuss and approve or deny any budget amendments proposed by the Board of Supervisors.

In mid-November, the budget is adopted by the County Board of Supervisors.

JEFFERSON COUNTY BUDGET PROCESS

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Strategic Planning Process												
Citizen input (informal)												
Five-year capital plan updated												
Performance Measures-Departments												
Budget Process												
Staffing Changes												
MIS Budget Prepared												
Departments Receive Budget Guidelines from Administrator												
Department Head meeting to Hand out Budget Materials												
Budget Requests due to Administrator												
Budget Hearings and Set Levy by Finance Committee												
Administrator Presents Budget and Amendment Process to County Board												
Supervisor Amendments due to Administrator												
Finance Committee Meets on Supervisor Amendments												
Public Hearing on Budget												
Budget Adopted by County Board												

Financial and Fund Structure

Jefferson County was incorporated in 1836. The County is governed by a County Board. The County Board appoints a County Administrator to coordinate and direct all administrative and management functions of the County which are not vested in other elected officials.

The County provides many functions and services to citizens, including but not limited to law enforcement, justice administration, health and human services, parks, educational and cultural activities, planning, zoning, land use, environmental including water quality, recycling and general administrative services. In addition, the County provides public works services including highway operations and facilities maintenance.

The County organizes its financial activity by funds. Funds are organized as major or non-major within the governmental and proprietary statements. A fund is considered major if it is the primary operating fund of the County, or if it meets the following criteria:

- a.) Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise funds are at least 10 percent of the corresponding total for all funds of that category or type, and;
- b.) The same element of the individual governmental or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c.) In addition, any other governmental or enterprise fund that the County believes is particularly important to financial statement users may be reported as a major fund.

GOVERNMENTAL FUNDS - Governmental Funds are governed by standards developed specifically for governmental activities.

General Fund - The General Fund is to account for activities related to general operations of the County. This fund accounts for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund is always presented as a major fund. The MIS fund is combined with the General Fund in the County's financial report.

Special Revenue Funds - Special Revenue Funds are to account for the proceeds of specific resources (other than expendable trust or major capital project) that are legally restricted to expenditures for specific purposes. There are two special revenue funds, the Human Services fund and Health Department fund. The Human Services fund is a major fund.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term principal, interest and related costs, but excludes debt serviced by proprietary funds.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

PROPRIETARY FUNDS - Proprietary Funds are governed by the same accounting standards which apply to private business.

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner like a private business enterprise, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate. The County has one major enterprise fund that accounts for highway construction activities.

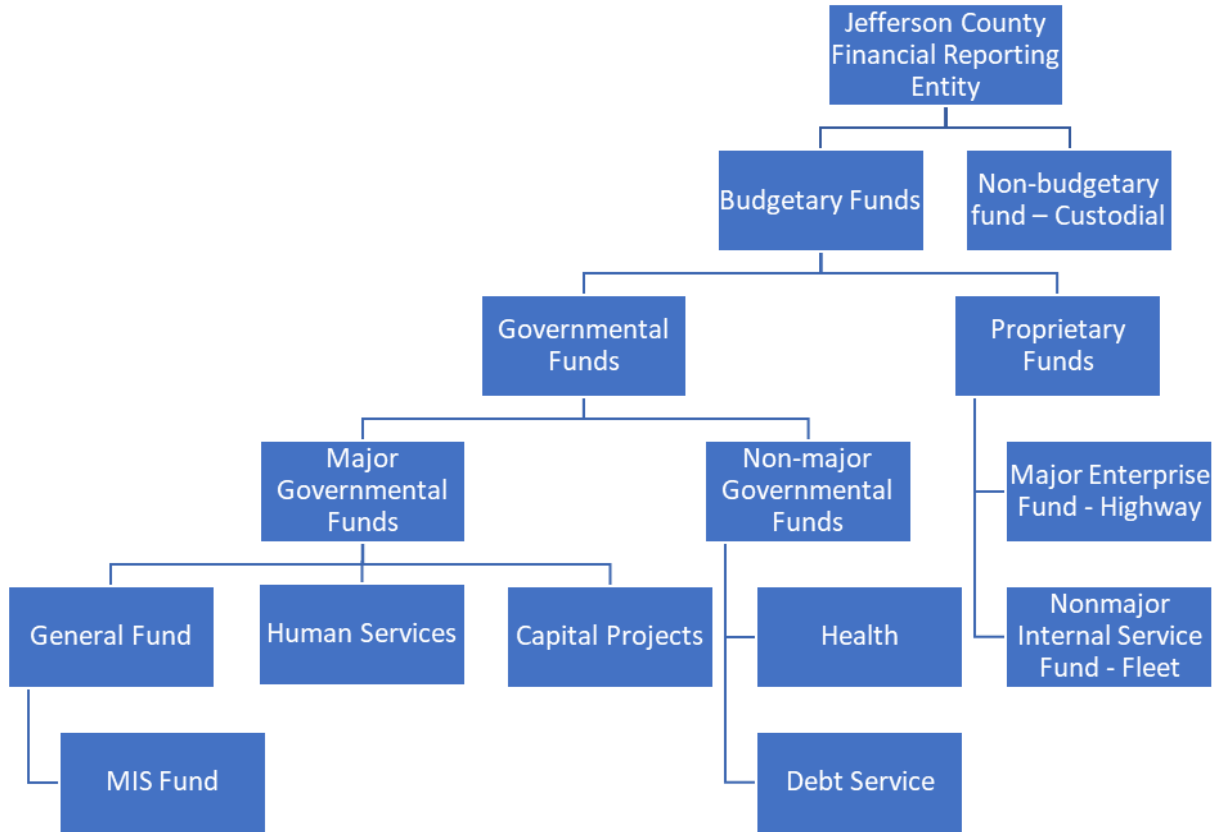
Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost reimbursement basis. The County has one internal service fund that accounts for its fleet.

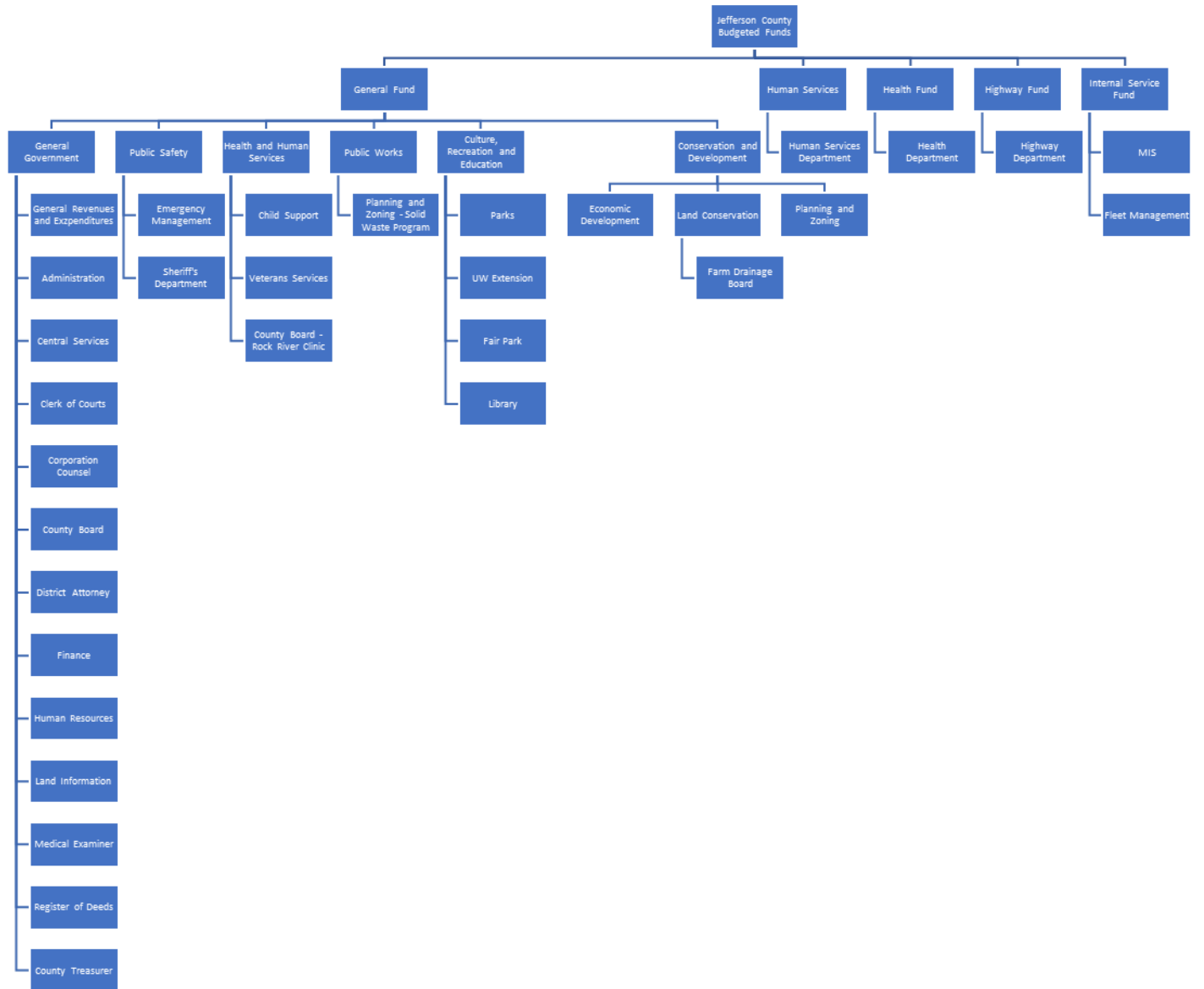
FIDUCIARY FUNDS - The only fiduciary funds the County has are custodial funds. The County does not budget for these funds.

Custodial Funds - Custodial Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

For more details regarding Basis of Accounting, refer to the County's Annual Comprehensive Report (ACFR), Notes to Combined Financial Statements.

Fund structure as presented in Jefferson County’s Comprehensive Annual Financial Report (CAFR)
and functional relationship of departments to funds





Accounting Policy and Basis of Budgeting

The official books and records of the County will be maintained in conformance with accounting principles generally accepted in the United States of America as promulgated by GASB.

The accounting records of the County are maintained on the modified accrual basis of accounting for the General Fund, Special Revenue Funds, Debt Service Fund and Capital Project Funds. Enterprise Funds (Highway Department) and Fiduciary Funds are maintained on the full accrual basis of accounting. In general, under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. In addition, the County publishes entity-wide statements prepared on the full accrual basis. Under the full accrual basis of accounting, revenues are recognized when earned and expenses are recognized when liabilities are incurred, or economic asset used without regard to receipt or disbursement of cash. The County's fiscal year is on a calendar year basis from January 1 to December 31. An expanded explanation of the County's accounting policies is contained in the Notes to Combined Financial Statements in the County's Comprehensive Annual Financial Report.

The County budget is adopted as required by state statutes and prepared on the modified accrual basis of accounting, which is substantially the same basis as the Comprehensive Annual Financial Report, except for the Highway Department, whose budget is prepared on the modified accrual basis of accounting but is reported in the Comprehensive Annual Financial Report on the full accrual basis of accounting, and the fiduciary fund which is not budgeted, and is also reported in the Comprehensive Annual Financial Report on the full accrual basis of accounting. Budgetary expenditures include encumbrances and budgetary revenues include all property taxes levied for the fiscal year and unrestricted Fund Balance appropriations. The Comprehensive Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

The budget is adopted by County Board resolution at the governmental function level, which is the legal level of budgetary control. Governmental functions combine departments with similar broadly defined outcomes such as general government, public safety, health and human services, public works, conservation and development, culture, recreation, and education, capital outlay and debt service.

County policy, which is in accordance with state and federal requirement, provides for an annual audit of the financial records of the government by a competent certified public accountant. In addition to meeting the requirements set forth above, the audit is designed to meet the requirements of the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR 200. The independent auditors' report on the financial statements is included on the financial section of the Comprehensive Annual Financial Report. The auditors' report that is related specifically to the single audit, is included in a separately issued single audit report.

Budgeting and Financing Policies

The County's financial policies compiled below set forth the basic framework for overall fiscal management of the County. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the County Board of Supervisors and the Administration. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long standing principles, traditions and practices which have guided the County in the past and have helped maintain financial stability. Some of the policies are based upon state statutes, ordinances or resolutions. Other policies are administratively based.

Listed are some of the highlights of policies the County has in place:

Budget Carryover Policy

Budget carryover refers to funds budgeted but unexpended during a budget year which are brought forward as additions to the subsequent year's budget. The policy excludes restricted funds or funds that statutorily are required to be carried over.

Since all appropriations lapse at year-end, carryover funds can only be approved through County Board action after approval by the County Administrator as an amendment to the current year's budget.

To be eligible for carryover funding, funds must be available in the requested department's previous year's unspent balance, needed for completion of projects or the purchase of specific items approved in the previous year's budget but not accomplished or required to meet existing County Board policies or to comply with accounting requirements.

Budget Amendment and Adjustment Policy

Municipalities in Wisconsin are required to adopt a balanced budget. The County adopts a balanced budget each year which all expenditures have identified sources of funding such as property tax, other revenues or use of fund balance. The detailed budget document is adopted at the function level but monitored at the cost center level. A cost center can be a department or an activity within a department. Executive management can make transfers within a governmental function of up to \$25,000, without approval of the Finance Committee or County Board.

To supplement the appropriation for a department, the Finance Committee can approve transfers from contingency. Transfers may not exceed in aggregate the amount set up in the contingency fund and may not for any one department exceed 10% of the funds originally appropriated for that department. Transfers in excess of 10% must follow the budget amendment process and be approved by the County Board.

The County is required to publish budget amendments as a class 1 notice within 10 days after the change is made.

County Board approval requires a two-thirds vote of the entire membership (20 votes of the 30-member County Board).

Capital Projects Policy

A capital project is defined as an active or proposed non-recurrent expenditure in one or more specified plan years for permanent fixed assets (building, land, improvement, technology equipment and installation) which has a significant useful life or extends the useful life of an existing fixed asset.

Capital projects are usually proposed and adopted as part of the annual County budget process.

The County prepares a five-year capital improvement plan, which provides comprehensive planning, budget stability, and analysis of the long-range capital needs of the County.

This policy is to plan for infrastructure and other capital improvements as they are needed rather than reacting to emergencies. Project requests need to provide sound justification based on established need. Justification should also include alternatives considered and the future projected impact on operating budgets.

Operational impacts of capital projects indicate the annual on-going and one-time costs or savings associated with implementing the capital improvement program. The additional on-going impacts are included in the departments' operating budget requests. This includes providing for additional personnel, operating cost, needed fixed assets or and new/additional revenues to be achieved. Cost savings are also identified in the department's budget if base budget costs can be reduced, or cost increases are offset or avoided.

Debt Service Policy

The County may borrow money only to finance its Capital Improvement Program and other capital assets. The County's ability to achieve the lowest possible financing costs is tied directly to its fiscal management, including the existence and adherence to formal fiscal policies.

The purpose of the debt service policy is to provide the County with a guide to manage debt levels by evaluating the need for capital investments against the capacity to pay for financing the costs of meeting that need. The goal of this policy is to equip the County Board, Administration, and taxpayers with guidelines and information that can form good decisions on borrowing money to accomplish the fiscal and program mission of the County.

Bond proceeds should be limited to financing the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and moveable pieces of equipment, or other costs as permitted by law. Acceptable uses of bond proceeds can be viewed as items which can be capitalized over the full term of the bond. Non-capital furnishings and supplies or capital items with useful lives that are less than the bond term will not be financed from bond proceeds. Refunding bond issues designated to restructure currently outstanding debt are an acceptable use of bond proceeds.

The County will not use short-term borrowing to finance operating needs except in the case of extreme financial emergency which is beyond its control or reasonable ability to forecast.

The County's bond rating is currently Aa2 as rated by Moody's. The County's debt policy requires the County to, at a minimum, maintain its current rating.

Borrowing capacity will be evaluated as the need for borrowing arises but in no case will exceed 5% of the County's equalized value which is required by statute.

Fund Balance Policy

The County finds that it is essential to maintain an adequate level of fund balance in order to adapt to revenue shortfalls and/or unanticipated expenditures, help ensure stable tax rates, and to provide a measure of liquidity for normal operations while at the same time keeping the County's long-range investments intact.

The County shall maintain a minimum of two (2) months of budgeted expenditures within the General Fund for working capital. However, it is the goal of the Finance Committee to maintain three (3) months of budgeted expenditures within the General Fund for working capital. Should a budget proposed for adoption seek to utilize a portion of this additional month of working capital, the reasoning for the usage of working capital shall be included in the budget document. Within three months of the adoption of the proposed budget, unless already included in the budget document, the County Board shall be informed by the Finance Committee and/or the County Administrator as to either a plan to restore the three months of working capital and related time frame, or the rationale for remaining between two (2) and three (3) months working capital. The County shall maintain a minimum of two (2) months of budgeted expenditures within the Special Revenue Fund-Health Department for working capital.

Budgeted expenditures for the General Fund shall be defined as total budgeted expenditures for the entire County in all governmental and business type funds for the immediate prior year less total budgeted expenditures for the Health Department. Total budgeted expenditures shall include operating, capital, and debt expenditures. Any budgeted capital or debt expenditures funded through bond proceeds shall be excluded.

Investment Policy

The purpose of the investment policy is to establish guidelines for investments which are broad enough to allow the Investment Team, which consist of the County Treasurer, County Administrator and Finance Director, to function properly within the parameters of responsibility and authority. It is also intended to be specific enough to establish a prudent set of basic procedures to assure that investment assets are adequately safeguarded. It assures that the fundamental principle concerning any investment program involving public moneys has four basic ingredients: legality, safety, liquidity, and yield.

The Finance Committee shall consult quarterly with the Investment Team regarding such investments. The Investment Team shall provide the Committee with a quarterly detailed list of all the investment portfolio holdings.

The Investment Team shall communicate with financial institutions and/or investment advisors and avail themselves of other financial information on current or pending market conditions in making their decisions on rates and maturities as well as the securities to be purchased. In making all investment decisions, the Investment Team shall endeavor to obtain the highest rate of interest offered unless they deem such offer to be contrary to the overall investment objectives of the County.

The County Treasurer shall provide the County Board a monthly written report of the general condition of the County's cash and investments.

The Investment Advisor shall provide a twelve-month report to the Finance Committee on the County's investment activity for the reporting period and recommendations for improvement to the County's investment strategy for the next reporting period. The report shall be presented at the regular Finance Committee meeting in August to aid in the subsequent year budget preparation.

Revenue Policy

The County must be sensitive to the balance between the need for services and the County's ability to raise taxes, charges and fees to support those services.

The County relies on property tax as the main source of revenues to fund programs and services.

The County, as authorized by state statute, enacted a 0.5% County sales tax to supplement property tax revenues.

The County attempts to maintain a diversified and stable revenue stream. The County continues its efforts for greater reliance on true user fee service charges to help offset reductions of federal/state funding and to reduce the reliance on property tax revenues. Service and user fee charges are implemented for those services where an equal exchange of value for currency can be determined.

The County Board will set all fees, rates and charges for services which are County controlled and independent of any statutory controls.

The County will regularly review fees and user charges to allow the rates to keep pace with the cost of providing services.

One-time revenues shall not be used to fund continuing operating costs, except to manage a short-term spike in program costs, the phasing of a new or expanded program, making investments that have future payoffs and to smooth out the impacts of significant state and/or federal funding reductions.

Other

Even though the County does not have a formal adopted policy, administratively the County follows the listed practices:

State statute requires a balanced budget. A balanced budget means that budgeted revenues recognized on the modified accrual basis of accounting plus beginning fund balances less budgeted expenditures recognized on the modified accrual basis of accounting plus anticipated ending fund balance will equal zero. The current budget as presented in this document is balanced according to these statutory provisions.

The County will maintain a budgetary control system to ensure adherence to the budget and will prepare monthly financial reports comparing actual revenues and expenditures to budgeted amounts.

The County develops a five-year capital improvement plan. The most current year will be incorporated into the current year operating budget. The capital improvement plan will be reviewed and updated annually.

The fixed asset capitalization level is at \$5,000 to be consistent with Federal and State fixed asset capitalization levels and to efficiently administer the asset inventory tracking requirements imposed by Governmental Accounting Standards Board (GASB) pronouncement No.34.

The County will maintain adequate insurance to cover the cost or replacement of its asset inventory.

Budget Hearings Recap-Finance Committee

In September 2022, the Finance Committee met with the individual departments regarding the budget recommended by the County Administrator. Based upon the results of the budget hearings, there were no modifications to the County Administrator's Recommended Budget.

Department	Org Code	Account Number	Project	Account Description	Original Amount	Finance Adjustment	Modified Amount	Comment
Total changes						-		
Original recommended tax levy						<u>35,856,166</u>		
Modified adopted tax levy						<u><u>35,856,166</u></u>		

Budget Adoption Recap-County Board

On November 15, 2022, the County Board met to adopt the annual budget for calendar year 2023. Below is a recap of the adopted changes to the budget.

Department	Org Code	Account Number	Project	Account Description	Original Amount	Board Adjustment	Modified Amount	Comment
Total changes						-		
Original recommended tax levy						<u>35,856,166</u>		
Modified adopted tax levy						<u><u>35,856,166</u></u>		

Budget Summary

(Mill Rate Levy Limits)

	ESTIMATED EXPENDITURES	ESTIMATED REVENUES	NET EXPENSES	OTHER FINANCE SOURCES	COUNTY TAX LEVY
GOVERNMENTAL FUNDS					
100 -- General Fund	\$ 42,725,450	\$ 23,942,934	\$ 18,782,516	\$ 4,039,864	\$ 14,742,652
240 -- Health Department	2,008,379	1,093,867	914,512	-	914,512
250 -- Human Services	35,204,263	25,372,448	9,831,815	219,946	9,611,869
300 -- Debt Service Fund	7,462,956	-	7,462,956	3,433,713	4,029,243
400 -- Capital Projects Fund	40,418,520	8,355,000	32,063,520	32,063,520	-
750 -- MIS Department	2,171,478	1,917,218	254,260	-	254,260
PROPRIETARY FUNDS					
500 -- Highway Department	13,691,556	7,387,926	6,303,630	-	6,303,630
INTERNAL SERVICE FUND					
710 - Fleet Management	261,960	261,960	-	-	-
TOTAL	<u>\$ 143,944,562</u>	<u>\$ 68,331,353</u>	<u>\$ 75,613,209</u>	<u>\$ 39,757,043</u>	

TOTAL TAX LEVY	35,856,166
LESS NON-COUNTYWIDE LEVY:	
Health Department	(914,512)
County Library System	<u>(1,179,470)</u>
PROPOSED COUNTYWIDE TAX LEVY (As defined by statutes implemented in 1992)	<u><u>\$ 33,762,184</u></u>

TEN YEAR COMPARISON

YEAR	COUNTYWIDE TAX		
	EQUALIZED VALUE	LEVY	MILL RATE
2014	5,884,774,300	25,101,310	4.265
2015	6,036,629,100	26,510,891	4.392
2016	6,177,155,800	26,743,522	4.329
2017	6,299,618,300	27,068,827	4.297
2018	6,575,416,500	27,357,982	4.161
2019	6,923,882,000	27,636,322	3.991
2020	7,363,259,000	28,045,222	3.809
2021	7,789,414,400	29,051,683	3.730
2022	8,324,422,600	31,392,371	3.771
2023	9,810,057,600	33,762,184	3.442
Debt	9,810,057,600	4,029,243	0.411
General	9,810,057,600	29,732,941	3.031
		<u>\$ 33,762,184</u>	

Summary of estimated sources and uses - all funds

Category	General Fund			Human Services			Capital Projects			Other Governmental Funds			Highway Department (Proprietary)		
	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget
Expenditures															
General Government	\$ 8,006,848	\$ 12,501,248	\$ 13,988,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	14,921,026	16,467,512	17,879,018	-	-	-	-	-	-	-	-	-	-	-	-
Health and Human Services	1,375,802	1,499,126	1,538,834	27,145,180	29,515,214	35,024,371	-	-	-	2,302,803	2,490,062	2,008,379	-	-	-
Public Works	141,292	366,178	127,580	-	-	-	-	-	-	-	-	-	7,148,238	4,650,419	7,566,556
Culture, Recreation, and Education	3,369,586	4,400,193	4,613,975	-	-	-	-	-	-	-	-	-	-	-	-
Conservation and Development	1,758,610	2,217,395	1,795,588	-	-	-	-	-	-	-	-	-	-	-	-
Capital Items and Projects	3,110,676	5,197,335	3,080,693	51,061	143,109	179,892	3,301,955	8,560,000	40,418,520	-	-	-	-	7,225,000	6,125,000
Debt Service--Principal	-	-	-	-	-	-	-	-	-	1,065,000	3,095,000	5,610,000	-	-	-
Debt Service--Interest	-	-	-	-	-	-	-	-	-	618,267	744,843	1,852,956	-	-	-
Total Expenditures	32,683,840	42,648,987	43,024,450	27,196,241	29,658,323	35,204,263	3,301,955	8,560,000	40,418,520	3,986,070	6,329,905	9,471,335	7,148,238	11,875,419	13,691,556
Revenues															
Taxes	8,882,436	7,795,149	8,589,150	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	7,108,304	9,901,760	7,646,295	10,374,506	9,780,504	12,359,713	322,215	245,000	8,355,000	1,537,459	1,442,508	987,296	3,222,026	2,428,372	3,928,899
Licenses and Permits	257,110	253,910	247,710	-	-	-	-	-	-	-	-	-	-	6,850	7,000
Fines and Forfeitures	528,085	460,100	466,200	-	-	-	-	-	-	-	-	-	-	-	-
Public Charges for Services	2,935,459	3,785,181	3,945,327	7,827,896	9,130,796	11,227,186	-	-	-	24,712	33,022	42,243	-	10,500	11,000
Intergovernmental Charges	918,947	1,000,577	754,185	1,365,645	1,452,604	1,423,132	-	-	-	31,453	116,590	58,928	3,967,630	3,503,105	3,305,539
Miscellaneous Revenues	1,553,130	1,573,028	2,294,067	263,124	306,800	362,417	30,098	-	-	5,987	5,000	5,400	417,750	108,081	135,488
Total Revenues	22,183,471	24,769,705	23,942,934	19,831,171	20,670,704	25,372,448	352,313	245,000	8,355,000	1,599,611	1,597,120	1,093,867	7,607,406	6,056,908	7,387,926
Other Financing Sources															
Unassigned Fund Balance Applied	-	1,747,990	4,346,326	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Funds Applied	-	1,585,547	1,600,829	-	-	-	-	315,000	32,063,520	428,456	203,125	1,343,713	-	-	-
Non-Lapsing (discretionary) Funds Applied	-	641,124	701,655	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	8,000,000	8,000,000	-	-	-	-	-	-	-
Transfers	(153,488)	(257,555)	(2,309,946)	-	71,555	219,946	-	-	-	-	-	2,090,000	(5,071,238)	-	-
Total Other Financing Sources	(153,488)	3,717,106	4,338,864	-	71,555	219,946	8,000,000	8,315,000	32,063,520	428,456	203,125	3,433,713	(5,071,238)	-	-
Tax Levy	\$ 14,071,130	\$ 14,162,176	\$ 14,742,652	\$ 8,929,321	\$ 8,916,064	\$ 9,611,869	\$ -	\$ -	\$ -	\$ 2,394,922	\$ 4,529,660	\$ 4,943,755	\$ 5,685,587	\$ 5,818,511	\$ 6,303,630

General Fund Budget

	2022 Adopted	2023 Adopted	Increase (Decrease)	Percent Change
<u>REVENUES</u>				
Taxes	\$ 21,957,325	\$ 23,331,802	\$ 1,374,477	6.26%
Intergovernmental Revenues	9,901,760	7,646,295	(2,255,465)	-22.78%
Licenses and Permits	253,910	247,710	(6,200)	-2.44%
Fines, Forfeitures and Penalties	460,100	466,200	6,100	1.33%
Public Charges for Services	3,785,181	3,945,327	160,146	4.23%
Intergovernmental Charges	1,000,577	754,185	(246,392)	-24.62%
Miscellaneous Revenue	1,573,028	2,294,067	721,039	45.84%
Fund Balance Applied	1,811,705	4,346,326	2,534,621	139.90%
Restricted Funds Applied	1,662,956	1,600,829	(62,127)	-3.74%
Non-lapsing (discretionary) Funds Applied	500,000	701,655	201,655	40.33%
Operating transfers out	-	(2,309,946)	(2,309,946)	0.00%
TOTAL REVENUES	\$ 42,906,542	\$ 43,024,450	\$ 117,908	0.27%
<u>EXPENDITURES</u>				
General Government	\$ 12,758,804	\$ 13,988,762	\$ 1,229,958	9.64%
Public Safety	16,467,512	17,879,018	1,411,506	8.57%
Health and Human Services	1,499,126	1,538,834	39,708	2.65%
Public Works	366,178	127,580	(238,598)	-65.16%
Culture, Recreation, and Education	4,400,193	4,613,975	213,782	4.86%
Conservation and Development	2,217,394	1,795,588	(421,806)	-19.02%
Capital Items	5,197,335	3,080,693	(2,116,642)	-40.73%
TOTAL EXPENDITURES	\$ 42,906,542	\$ 43,024,450	\$ 117,908	0.27%

Budget Summary by Department

		2023 Adopted Budget				2022 Adopted Budget				Tax Levy Increase (Decrease)	Percent Increase (Decrease)
Dept	Department	Expenditures	Revenues	Other Financing Sources	Tax Levy	Expenditures	Revenues	Other Financing Sources	Tax Levy		
10	General Revenues and Expend.	1,967,959	(10,330,642)	(2,604,338)	(10,967,021)	1,550,000	(9,633,225)	(1,447,215)	(9,530,440)	(1,436,581)	-15.07%
11	Administration	2,253,178	(1,647,262)	-	605,916	1,484,275	(908,378)	-	575,897	30,019	5.21%
12	Central Services	985,653	(3,800)	-	981,853	1,014,283	(3,800)	(10,000)	1,000,483	(18,630)	-1.86%
13	Child Support	1,235,122	(1,028,886)	-	206,236	1,205,429	(1,054,322)	-	151,107	55,129	36.48%
14	Clerk of Courts	3,272,999	(1,488,958)	-	1,784,041	2,969,613	(1,466,570)	-	1,503,043	280,998	18.70%
15	Corporation Counsel	488,185	-	-	488,185	447,736	-	-	447,736	40,449	9.03%
16	County Board	485,639	-	-	485,639	522,111	-	(5,367)	516,744	(31,105)	-6.02%
17	County Clerk	414,522	(153,493)	-	261,029	429,259	(172,890)	-	256,369	4,660	1.82%
18	District Attorney	1,034,909	(187,769)	-	847,140	1,089,327	(301,382)	-	787,945	59,195	7.51%
19	Economic Development	914,985	(487,080)	(427,905)	-	891,648	(485,775)	(405,873)	-	-	0.00%
20	Emergency Management	256,391	(126,167)	-	130,224	3,711,400	(3,611,282)	-	100,118	30,106	30.07%
21	Fair Park	2,008,699	(1,904,900)	-	103,799	2,292,011	(2,237,200)	(35,000)	19,811	83,988	423.95%
22	Finance	1,160,790	(539,760)	-	621,030	1,031,351	(488,655)	-	542,696	78,334	14.43%
23	Human Resources	731,756	(103,206)	-	628,550	566,565	(11,060)	-	555,505	73,045	13.15%
24	Land & Water Conservation	1,000,603	(533,618)	(170,333)	296,652	945,747	(537,734)	(135,757)	272,256	24,396	8.96%
25	Land Information	912,346	(166,300)	(302,825)	443,221	696,350	(168,000)	(120,429)	407,921	35,300	8.65%
26	Library System-Administration	2,000	-	-	2,000	2,000	-	-	2,000	-	0.00%
27	Medical Examiner	364,329	(110,450)	-	253,879	344,967	(94,240)	-	250,727	3,152	1.26%
28	Parks Department	1,626,141	(406,260)	(268,595)	951,286	1,563,083	(284,791)	(485,253)	793,039	158,247	19.95%
29	Planning & Zoning	736,738	(342,000)	-	394,738	906,520	(340,000)	(246,157)	320,363	74,375	23.22%
30	Register of Deeds	351,488	(532,450)	-	(180,962)	369,991	(508,835)	(15,000)	(153,844)	(27,118)	-17.63%
31	Sheriff	18,705,009	(2,311,591)	(521,971)	15,871,447	16,591,446	(1,581,208)	(811,055)	14,199,183	1,672,264	11.78%
32	Treasurer	309,068	(1,448,600)	-	(1,139,532)	297,493	(777,700)	-	(480,207)	(659,325)	-137.30%
33	UW Extension	314,758	(20,158)	(20,377)	274,223	276,274	(20,158)	-	256,116	18,107	7.07%
34	Veterans Administration	313,713	(69,583)	(22,520)	221,610	293,697	(82,500)	-	211,197	10,413	4.93%
25	Human Services	35,204,263	(25,372,448)	(219,946)	9,611,869	29,658,323	(20,670,704)	(71,555)	8,916,064	695,805	7.80%
80	Debt Service	7,462,956	-	(3,433,713)	4,029,243	3,839,843	-	(203,125)	3,636,718	392,525	-
90	Capital Projects	40,418,520	(8,355,000)	(32,063,520)	-	8,560,000	(245,000)	(8,315,000)	-	-	-
50	Highway Department	13,691,556	(7,387,926)	-	6,303,630	11,875,419	(6,056,908)	-	5,818,511	485,119	8.34%
70	MIS Department	2,171,478	(1,917,219)	-	254,259	1,860,515	(1,845,202)	-	15,313	238,946	0.00%
71	Fleet	261,960	(261,960)	-	-	244,097	(58,097)	(186,000)	-	-	100.00%
Total Countywide		141,057,713	(67,237,486)	(40,056,043)	33,764,184	97,530,773	(53,645,616)	(12,492,786)	31,392,371	2,371,813	7.56%
Non-Countywide											
26	Library System	1,177,470	-	-	1,177,470	1,156,411	-	-	1,156,411	21,059	1.82%
40	Health Department	2,008,379	(1,093,867)	-	914,512	2,490,062	(1,597,120)	-	892,942	21,570	2.42%
Total County		144,243,562	(68,331,353)	(40,056,043)	35,856,166	101,177,246	(55,242,736)	(12,492,786)	33,441,724	2,414,442	7.22%

Budget Summary by Department-Recap

Dept	Department	2023 Budget	2023 %	2022 Budget	2022 %	2021 Budget	2021 %	2020 Budget	2020 %	2019 Budget	2019 %	Five Yr Ave Budget	Ave %
10	General Revenues & Expend.	(10,967,021)	-30.6%	(9,530,440)	-28.5%	(7,697,001)	-24.8%	(7,846,171)	-26.1%	(7,338,485)	-24.7%	(8,675,824)	-27.1%
11	Administration	605,916	1.7%	575,897	1.7%	484,158	1.6%	406,536	1.4%	374,606	1.3%	489,423	1.5%
12	Central Services	981,853	2.7%	1,000,483	3.0%	1,012,122	3.3%	872,789	2.9%	734,463	2.5%	920,342	2.9%
13	Child Support	206,236	0.6%	151,107	0.5%	133,426	0.4%	108,206	0.4%	150,612	0.5%	149,917	0.5%
14	Clerk of Courts	1,784,041	5.0%	1,503,043	4.5%	1,446,554	4.7%	1,525,652	5.1%	1,517,304	5.1%	1,555,319	4.9%
15	Corporation Counsel	488,185	1.4%	447,736	1.3%	409,989	1.3%	405,012	1.3%	384,764	1.3%	427,137	1.3%
16	County Board	485,639	1.4%	516,744	1.5%	444,332	1.4%	426,226	1.4%	433,373	1.5%	461,263	1.4%
17	County Clerk	261,029	0.7%	256,369	0.8%	169,045	0.5%	229,700	0.8%	212,205	0.7%	225,670	0.7%
18	District Attorney	847,140	2.4%	787,945	2.4%	714,846	2.3%	721,743	2.4%	707,293	2.4%	755,793	2.4%
19	Economic Development	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
20	Emergency Management	130,224	0.4%	100,118	0.3%	93,224	0.3%	94,298	0.3%	90,136	0.3%	101,600	0.3%
21	Fair Park	103,799	0.3%	19,811	0.1%	16,459	0.1%	80,679	0.3%	88,341	0.3%	61,818	0.2%
22	Finance	621,030	1.7%	542,696	1.6%	500,599	1.6%	496,515	1.6%	498,690	1.7%	531,906	1.7%
23	Human Resources	628,550	1.8%	555,505	1.7%	521,938	1.7%	523,249	1.7%	462,696	1.6%	538,388	1.7%
24	Land & Water Conservation	296,652	0.8%	272,256	0.8%	242,155	0.8%	244,487	0.8%	250,855	0.8%	261,281	0.8%
25	Land Information	443,221	1.2%	407,921	1.2%	337,771	1.1%	424,252	1.4%	383,668	1.3%	399,367	1.2%
26	Library System-Administration	2,000	0.0%	2,000	0.0%	2,000	0.0%	2,000	0.0%	2,000	0.0%	2,000	0.0%
27	Medical Examiner	253,879	0.7%	250,727	0.7%	195,911	0.6%	164,826	0.5%	134,772	0.5%	200,023	0.6%
28	Parks Department	951,286	2.7%	793,039	2.4%	866,638	2.8%	839,195	2.8%	770,869	2.6%	844,205	2.6%
29	Planning & Zoning	394,738	1.1%	320,363	1.0%	278,048	0.9%	285,746	0.9%	275,151	0.9%	310,809	1.0%
30	Register of Deeds	(180,962)	-0.5%	(153,844)	-0.5%	(143,979)	-0.5%	(170,419)	-0.6%	(206,698)	-0.7%	(171,180)	-0.5%
31	Sheriff	15,871,447	44.3%	14,199,183	42.5%	13,053,775	42.0%	12,866,902	42.8%	12,690,862	42.8%	13,736,434	42.9%
32	Treasurer	(1,139,532)	-3.2%	(480,207)	-1.4%	(650,097)	-2.1%	(999,268)	-3.3%	(1,100,096)	-3.7%	(873,840)	-2.7%
33	UW Extension	274,223	0.8%	256,116	0.8%	288,816	0.9%	257,548	0.9%	242,187	0.8%	263,778	0.8%
34	Veterans Administration	221,610	0.6%	211,197	0.6%	194,971	0.6%	189,207	0.6%	177,887	0.6%	198,974	0.6%
25	Human Services	9,611,869	26.8%	8,916,064	26.7%	8,929,321	28.7%	9,232,513	30.7%	8,972,604	30.3%	9,132,474	28.5%
80	Debt Service	4,029,243	11.2%	3,636,718	10.9%	1,521,075	4.9%	1,136,443	3.8%	1,133,342	3.8%	2,291,364	7.2%
90	Capital Projects	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
50	Highway Department	6,303,630	17.6%	5,818,511	17.4%	5,685,587	18.3%	5,527,356	18.4%	5,569,075	18.8%	5,780,832	18.1%
70	MIS Department	254,259	0.7%	15,313	0.0%	-	0.0%	-	0.0%	23,846	0.1%	58,684	0.2%
71	Fleet Management	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Countywide Levy		33,764,184	94.2%	31,392,371	93.9%	29,051,683	93.5%	28,045,222	93.2%	27,636,322	93.2%	29,977,956	93.6%
Non-Countywide													
26	Library System	1,177,470	3.3%	1,156,411	3.5%	1,155,430	3.7%	1,190,912	4.0%	1,151,101	3.9%	1,166,265	3.6%
40	Health Department	914,512	2.6%	892,942	2.7%	873,847	2.8%	857,526	2.8%	863,411	2.9%	880,448	2.7%
Total Tax Levy		35,856,166	100.0%	33,441,724	100.0%	31,080,960	100.0%	30,093,660	100.0%	29,650,834	100.0%	32,024,669	100.0%

Budget Summary by Fund

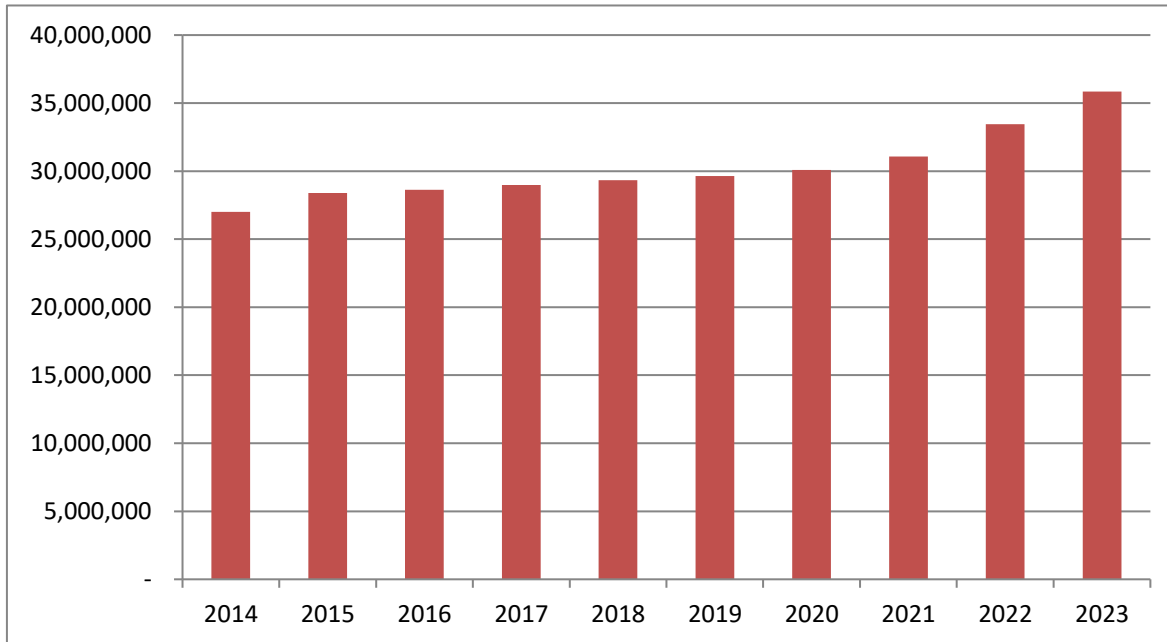
2023 Adopted Budget					2022 Adopted Budget						
Dept	Department	Expenditures	Revenues	Other Financing Sources	Tax Levy	Expenditures	Revenues	Other Financing Sources	Tax Levy	Tax Levy Increase (Decrease)	Percent Increase (Decrease)
10	General Revenues and Expend.	1,967,959	(10,330,642)	(2,604,338)	(10,967,021)	1,550,000	(9,633,225)	(1,447,215)	(9,530,440)	(1,436,581)	-15.07%
11	Administration	2,253,178	(1,647,262)	-	605,916	1,484,275	(908,378)	-	575,897	30,019	5.21%
12	Central Services	985,653	(3,800)	-	981,853	1,014,283	(3,800)	(10,000)	1,000,483	(18,630)	-1.86%
13	Child Support	1,235,122	(1,028,886)	-	206,236	1,205,429	(1,054,322)	-	151,107	55,129	36.48%
14	Clerk of Courts	3,272,999	(1,488,958)	-	1,784,041	2,969,613	(1,466,570)	-	1,503,043	280,998	18.70%
15	Corporation Counsel	488,185	-	-	488,185	447,736	-	-	447,736	40,449	9.03%
16	County Board	485,639	-	-	485,639	522,111	-	(5,367)	516,744	(31,105)	-6.02%
17	County Clerk	414,522	(153,493)	-	261,029	429,259	(172,890)	-	256,369	4,660	1.82%
18	District Attorney	1,034,909	(187,769)	-	847,140	1,089,327	(301,382)	-	787,945	59,195	7.51%
19	Economic Development	914,985	(487,080)	(427,905)	-	891,648	(485,775)	(405,873)	-	-	0.00%
20	Emergency Management	256,391	(126,167)	-	130,224	3,711,400	(3,611,282)	-	100,118	30,106	30.07%
21	Fair Park	2,008,699	(1,904,900)	-	103,799	2,292,011	(2,237,200)	(35,000)	19,811	83,988	423.95%
22	Finance	1,160,790	(539,760)	-	621,030	1,031,351	(488,655)	-	542,696	78,334	14.43%
23	Human Resources	731,756	(103,206)	-	628,550	566,565	(11,060)	-	555,505	73,045	13.15%
24	Land & Water Conservation	1,000,603	(533,618)	(170,333)	296,652	945,747	(537,734)	(135,757)	272,256	24,396	8.96%
25	Land Information	912,346	(166,300)	(302,825)	443,221	696,350	(168,000)	(120,429)	407,921	35,300	8.65%
26	Library System	1,177,470	-	-	1,177,470	1,156,411	-	-	1,156,411	21,059	1.82%
26	Library System-Administration	2,000	-	-	2,000	2,000	-	-	2,000	-	0.00%
27	Medical Examiner	364,329	(110,450)	-	253,879	344,967	(94,240)	-	250,727	3,152	1.26%
28	Parks Department	1,626,141	(406,260)	(268,595)	951,286	1,563,083	(284,791)	(485,253)	793,039	158,247	19.95%
29	Planning & Zoning	736,738	(342,000)	-	394,738	906,520	(340,000)	(246,157)	320,363	74,375	23.22%
30	Register of Deeds	351,488	(532,450)	-	(180,962)	369,991	(508,835)	(15,000)	(153,844)	(27,118)	-17.63%
31	Sheriff	18,705,009	(2,311,591)	(521,971)	15,871,447	16,591,446	(1,581,208)	(811,055)	14,199,183	1,672,264	11.78%
32	Treasurer	309,068	(1,448,600)	-	(1,139,532)	297,493	(777,700)	-	(480,207)	(659,325)	-137.30%
33	UW Extension	314,758	(20,158)	(20,377)	274,223	276,274	(20,158)	-	256,116	18,107	7.07%
34	Veterans Administration	313,713	(69,583)	(22,520)	221,610	293,697	(82,500)	-	211,197	10,413	4.93%
Total General Fund		43,024,450	(23,942,933)	(4,338,864)	14,742,653	42,648,987	(24,769,705)	(3,717,106)	14,162,176	580,477	4.10%
40	Health Department	2,008,379	(1,093,867)	-	914,512	2,490,062	(1,597,120)	-	892,942	21,570	2.42%
60	Human Services	35,204,263	(25,372,448)	(219,946)	9,611,869	29,658,323	(20,670,704)	(71,555)	8,916,064	695,805	7.80%
Total Special Revenue Fund		37,212,642	(26,466,315)	(219,946)	10,526,381	32,148,385	(22,267,824)	(71,555)	9,809,006	717,375	7.31%
80	Debt Service	7,462,956	-	(3,433,713)	4,029,243	3,839,843	-	(203,125)	3,636,718	392,525	10.79%
Total Debt Service Fund		7,462,956	-	(3,433,713)	4,029,243	3,839,843	-	(203,125)	3,636,718	392,525	10.79%
70	MIS Department	2,171,478	(1,917,219)	-	254,259	1,860,515	(1,845,202)	-	15,313	238,946	0.00%
71	Fleet Management	261,960	(261,960)	-	-	244,097	(58,097)	(186,000)	-	-	100.00%
Total Internal Service		2,433,438	(2,179,179)	-	254,259	2,104,612	(1,903,299)	(186,000)	15,313	238,946	100.00%
90	Capital Projects	40,418,520	(8,355,000)	(32,063,520)	-	8,560,000	(245,000)	(8,315,000)	-	-	-
Total Capital Projects Fund		40,418,520	(8,355,000)	(32,063,520)	-	8,560,000	(245,000)	(8,315,000)	-	-	-
Total Governmental Funds		130,552,006	(60,943,427)	(40,056,043)	29,552,536	89,301,827	(49,185,828)	(12,492,786)	27,623,213	1,929,323	6.98%
50	Highway Department	13,691,556	(7,387,926)	-	6,303,630	11,875,419	(6,056,908)	-	5,818,511	485,119	8.34%
Total Proprietary Fund		13,691,556	(7,387,926)	-	6,303,630	11,875,419	(6,056,908)	-	5,818,511	485,119	8.34%
Total County		144,243,562	(68,331,353)	(40,056,043)	35,856,166	101,177,246	(55,242,736)	(12,492,786)	33,441,724	2,414,442	7.22%

Operating vs. Capital Levy Recap

Dept	Department	2022 Operating Levy/Other	2023 Operating Levy/Other	Operating Increase (Decrease)	Operating Increase (Decrease)	2022 Capital Levy	2023 Capital Levy	Capital Increase (Decrease)	Capital Increase (Decrease)	2022 Tax Levy	2023 Tax Levy	Levy Increase (Decrease)	Levy Increase (Decrease)
10	General Revenues & Expend.	\$ (9,530,440)	\$ (10,967,021)	\$ (1,436,581)	-15.07%	\$ -	\$ -	\$ -	-	\$ (9,530,440)	\$ (10,967,021)	\$ (1,436,581)	-15.07%
11	Administration	575,897	605,916	30,019	5.21%	-	-	-	-	575,897	605,916	30,019	5.21%
12	Central Services	1,000,483	981,853	(18,630)	-1.86%	-	-	-	-	1,000,483	981,853	(18,630)	-1.86%
13	Child Support	151,107	196,236	45,129	29.87%	-	10,000	10,000	-	151,107	206,236	55,129	36.48%
14	Clerk of Courts	1,503,043	1,784,041	280,998	18.70%	-	-	-	-	1,503,043	1,784,041	280,998	18.70%
15	Corporation Counsel	447,736	488,185	40,449	9.03%	-	-	-	-	447,736	488,185	40,449	9.03%
16	County Board	516,744	485,639	(31,105)	-6.02%	-	-	-	-	516,744	485,639	(31,105)	-6.02%
17	County Clerk	256,369	261,029	4,660	1.82%	-	-	-	-	256,369	261,029	4,660	1.82%
18	District Attorney	787,945	847,140	59,195	7.51%	-	-	-	-	787,945	847,140	59,195	7.51%
19	Economic Development	-	-	-	-	-	-	-	-	-	-	-	-
20	Emergency Management	100,118	130,224	30,106	30.07%	-	-	-	-	100,118	130,224	30,106	30.07%
21	Fair Park	19,811	11,799	(8,012)	-40.44%	-	92,000	92,000	-	19,811	103,799	83,988	423.95%
22	Finance	542,696	621,030	78,334	14.43%	-	-	-	-	542,696	621,030	78,334	14.43%
23	Human Resources	555,505	628,550	73,045	13.15%	-	-	-	-	555,505	628,550	73,045	13.15%
24	Land Conservation	272,256	296,652	24,396	8.96%	-	-	-	-	272,256	296,652	24,396	8.96%
25	Land Information	407,921	443,221	35,300	8.65%	-	-	-	-	407,921	443,221	35,300	8.65%
26	Library	1,156,411	1,177,470	21,059	1.82%	-	-	-	-	1,156,411	1,177,470	21,059	1.82%
26	Library Administration	2,000	2,000	-	0.00%	-	-	-	-	2,000	2,000	-	0.00%
27	Medical Examiner	250,727	253,879	3,152	1.26%	-	-	-	-	250,727	253,879	3,152	1.26%
28	Parks Department	793,039	831,986	38,947	4.91%	-	119,300	119,300	-	793,039	951,286	158,247	19.95%
29	Planning & Zoning	320,363	394,738	74,375	23.22%	-	-	-	-	320,363	394,738	74,375	23.22%
30	Register of Deeds	(153,844)	(180,962)	(27,118)	-17.63%	-	-	-	-	(153,844)	(180,962)	(27,118)	-17.63%
31	Sheriff	14,199,183	15,698,766	1,499,583	10.56%	-	172,681	172,681	-	14,199,183	15,871,447	1,672,264	11.78%
32	Treasurer	(480,207)	(1,139,532)	(659,325)	-137.30%	-	-	-	-	(480,207)	(1,139,532)	(659,325)	-137.30%
33	UW Extension	256,116	274,223	18,107	7.07%	-	-	-	-	256,116	274,223	18,107	7.07%
34	Veterans Services	211,197	221,610	10,413	4.93%	-	-	-	-	211,197	221,610	10,413	4.93%
General Fund Totals		14,162,176	14,348,672	186,496	1.32%	-	393,981	393,981	-	14,162,176	14,742,653	580,477	4.10%
40	Health Department	892,942	914,512	21,570	2.42%	-	-	-	-	892,942	914,512	21,570	2.42%
60	Human Services	8,844,510	9,611,869	767,359	8.68%	71,554	-	(71,554)	100.00%	8,916,064	9,611,869	695,805	7.80%
80	Debt Service	3,636,718	4,029,243	392,525	-	-	-	-	-	3,636,718	4,029,243	392,525	10.79%
90	Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	0.00%
50	Highway Department	1,518,511	3,103,630	1,585,119	104.39%	4,300,000	3,200,000	(1,100,000)	-25.58%	5,818,511	6,303,630	485,119	8.34%
70	MIS Department	15,313	254,259	238,946	-	-	-	-	-	15,313	254,259	238,946	-
Total		\$ 29,070,170	\$ 32,262,185	\$ 3,192,015	10.98%	\$ 4,371,554	\$ 3,593,981	\$ (777,573)	-17.79%	\$ 33,441,724	\$ 35,856,166	\$ 2,414,442	7.22%
Operating levy		\$ 23,384,099	\$ 26,140,960	\$ 2,756,861	11.79%	\$ 4,371,554	\$ 3,593,981	\$ (777,573)	-17.79%	\$ 27,755,653	\$ 29,734,941	\$ 1,979,288	7.13%
Debt levy		3,636,718	4,029,243	392,525	-	-	-	-	-	3,636,718	4,029,243	392,525	10.79%
Countwide levy		27,020,817	30,170,203	3,149,386	11.66%	4,371,554	3,593,981	(777,573)	-17.79%	31,392,371	33,764,184	2,371,813	7.56%
Health levy		892,942	914,512	21,570	2.42%	-	-	-	-	892,942	914,512	21,570	2.42%
Library levy		1,156,411	1,177,470	21,059	1.82%	-	-	-	-	1,156,411	1,177,470	21,059	1.82%
Total		\$ 29,070,170	\$ 32,262,185	\$ 3,192,015	10.98%	\$ 4,371,554	\$ 3,593,981	\$ (777,573)	-17.79%	\$ 33,441,724	\$ 35,856,166	\$ 2,414,442	7.22%

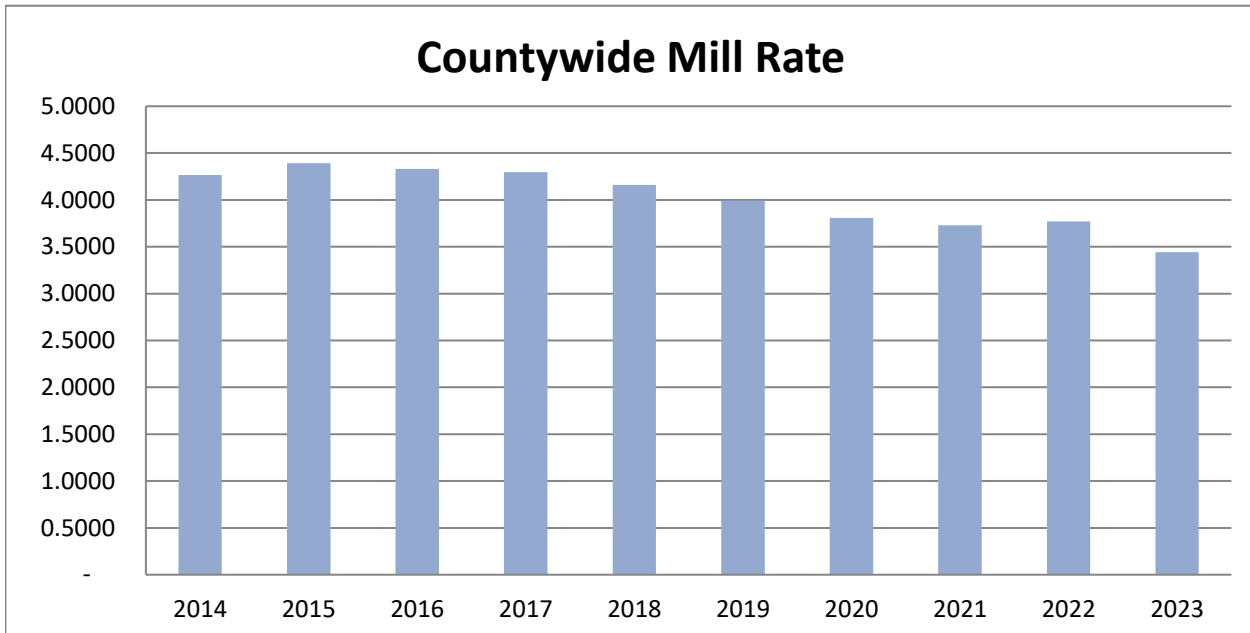
Total Tax Levy

(Includes Library, Health Department and Debt Service Levy)



Year	Tax Levy	Levy Change	Rate of Change
2014	27,004,367	98,158	0.36%
2015	28,398,206	1,393,839	5.16%
2016	28,620,964	222,758	0.78%
2017	28,977,345	356,381	1.25%
2018	29,325,605	348,260	1.20%
2019	29,650,834	325,229	1.11%
2020	30,093,660	442,826	1.49%
2021	31,080,960	987,300	3.28%
2022	33,441,724	2,360,764	7.60%
2023	35,856,166	2,414,442	7.22%

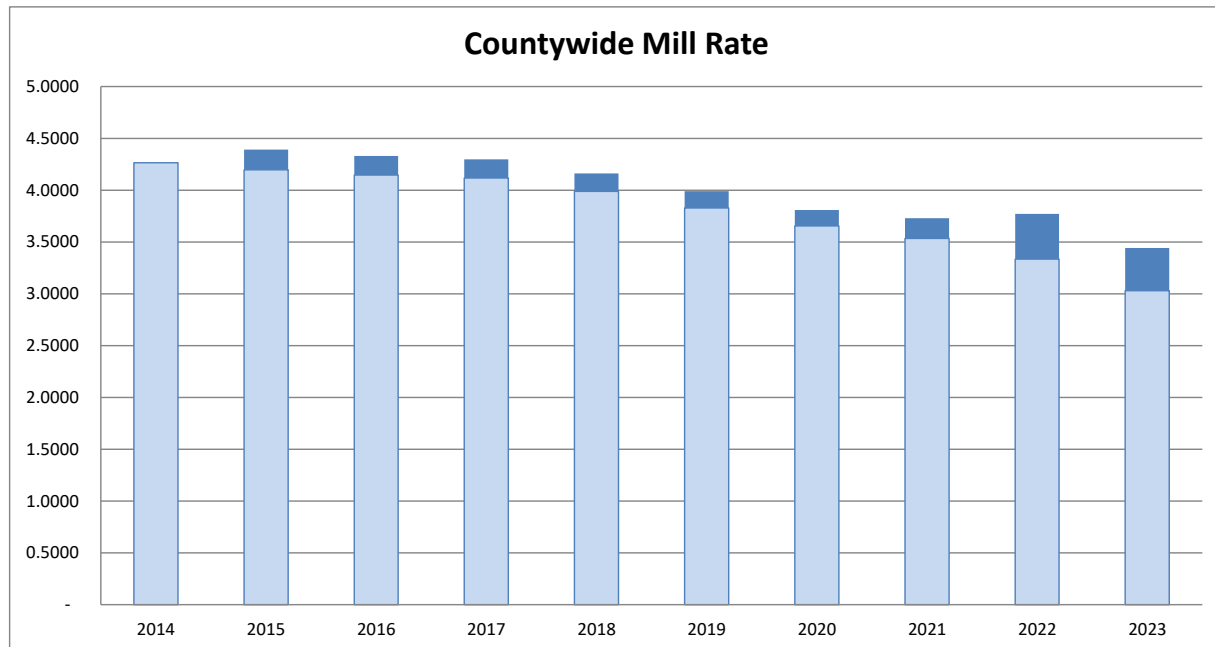
Countywide Mill Rate



Year	Equalized Value	Tax Levy	Levy \$ Change	Chg from Pr Yr	Mill Rate	Chg from Pr Yr
2014	5,884,774,300	25,101,310	162,659	0.65%	4.2655	2.73%
2015	6,036,629,100	26,510,891	1,409,581	5.62%	4.3917	2.96%
2016	6,177,155,800	26,743,522	232,631	0.88%	4.3294	-1.42%
2017	6,299,618,300	27,068,827	325,305	1.22%	4.2969	-0.75%
2018	6,575,416,500	27,357,982	289,155	1.07%	4.1606	-3.17%
2019	6,923,882,000	27,636,322	278,340	1.02%	3.9914	-4.07%
2020	7,363,259,200	28,045,222	408,900	1.48%	3.8088	-4.58%
2021	7,789,414,400	29,051,683	1,006,461	3.59%	3.7296	-2.08%
2022	8,324,422,600	31,392,371	2,340,688	8.06%	3.7711	1.11%

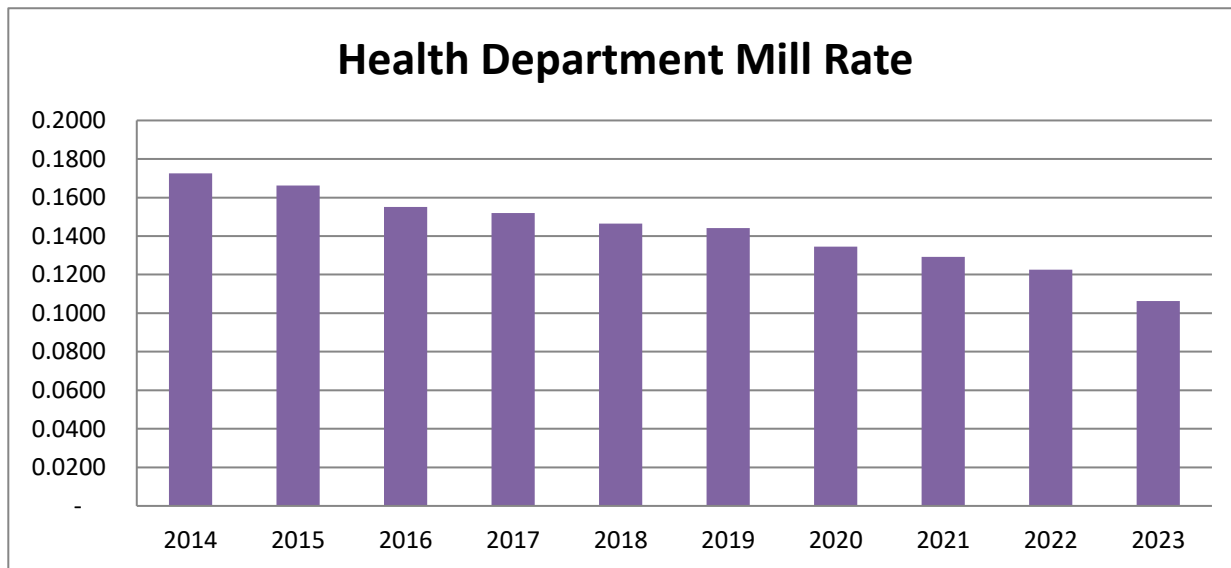
Countywide Mill Rate

(Break down of General and Debt)



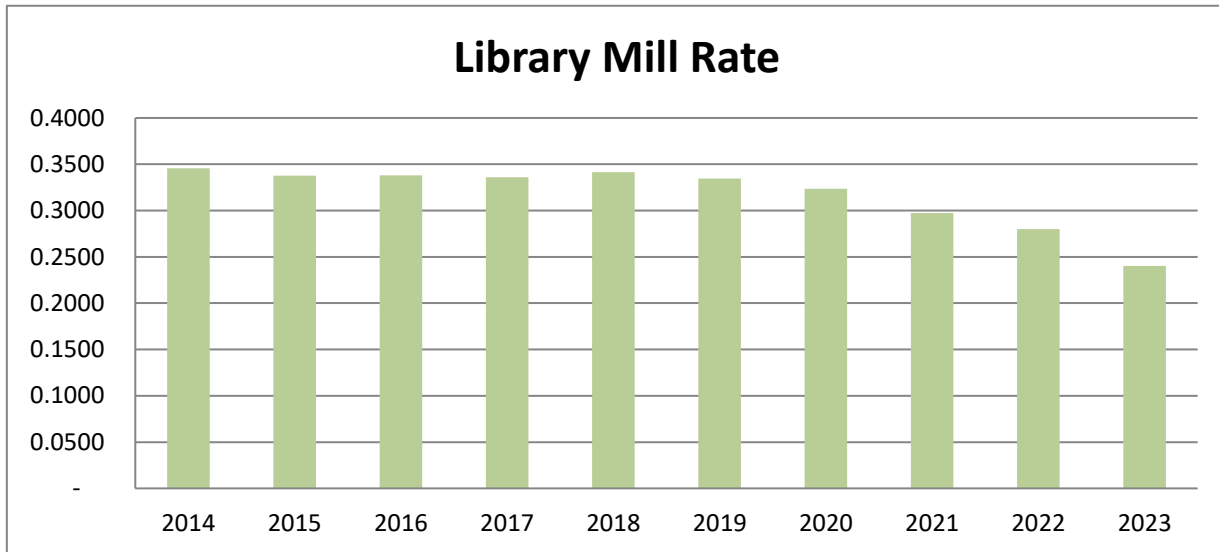
Year	Equalized Value	General Levy	Debt Levy	Tax Levy	Levy \$ Change	Chg from Pr Yr	Mill Rate General	Mill Rate Debt	Total Mill Rate	Chg from Pr Yr
2014	5,884,774,300	25,101,310	-	25,101,310	162,659	0.65%	4.2655	-	4.2655	2.73%
2015	6,036,629,100	25,330,795	1,180,096	26,510,891	1,409,581	5.62%	4.1962	0.1955	4.3917	2.96%
2016	6,177,155,800	25,605,238	1,138,284	26,743,522	232,631	0.88%	4.1452	0.1842	4.3294	-1.42%
2017	6,299,618,300	25,934,484	1,134,343	27,068,827	325,305	1.22%	4.1168	0.1801	4.2969	-0.75%
2018	6,575,416,500	26,223,964	1,134,018	27,357,982	289,155	1.07%	3.9882	0.1725	4.1606	-3.17%
2019	6,923,882,000	26,502,980	1,133,342	27,636,322	278,340	1.02%	3.8278	0.1637	3.9914	-4.07%
2020	7,363,259,200	26,908,779	1,136,443	28,045,222	408,900	1.48%	3.6545	0.1543	3.8088	-4.58%
2021	7,789,414,400	27,530,608	1,521,075	29,051,683	1,006,461	3.59%	3.5344	0.1953	3.7296	-2.08%
2022	8,324,422,600	27,755,653	3,636,718	31,392,371	2,340,688	8.06%	3.3342	0.4369	3.7711	1.11%
2023	9,810,057,600	29,732,941	4,029,243	33,762,184	2,369,813	7.55%	3.0309	0.4107	3.4416	-8.74%

Health Department Mill Rate



Year	Equalized Value	Tax Levy	Levy \$ Change	Chg from Pr Yr	Mill Rate	Chg from Pr Yr
2013	5,228,755,000	897,264	(73,357)	-7.56%	0.1716	-3.90%
2014	5,140,193,000	887,279	(9,985)	-1.11%	0.1726	0.59%
2015	5,264,281,400	875,223	(12,056)	-1.36%	0.1663	-3.68%
2016	5,406,040,400	838,207	(37,016)	-4.23%	0.1551	-6.74%
2017	5,518,888,600	838,207	-	0.00%	0.1519	-2.04%
2018	5,755,900,600	842,691	4,484	0.53%	0.1464	-3.60%
2019	5,986,490,500	863,411	20,720	2.46%	0.1442	-1.49%
2020	6,377,897,300	857,526	(5,885)	-0.68%	0.1345	-6.78%
2021	6,762,646,500	873,847	16,321	1.90%	0.1292	-3.89%
2022	7,285,290,100	892,942	19,095	2.19%	0.1226	-5.15%
2023	8,604,535,900	914,512	21,570	2.42%	0.1063	-13.29%

Library System Mill Rate



Year	Equalized Value	Tax Levy	Levy \$ Change	Chg from Pr Yr	Mill Rate	Chg from Pr Yr
2013	2,936,690,500	1,070,294	72,672	7.28%	0.3645	12.17%
2014	2,940,292,600	1,015,778	(54,516)	-5.09%	0.3455	-5.21%
2015	2,996,447,200	1,012,092	(3,686)	-0.36%	0.3378	-2.23%
2016	3,075,552,200	1,039,235	27,143	2.68%	0.3379	0.04%
2017	3,186,165,700	1,070,311	31,076	2.99%	0.3359	-0.59%
2018	3,294,897,100	1,124,932	54,621	5.10%	0.3414	1.63%
2019	3,439,851,600	1,151,101	26,169	2.33%	0.3346	-1.99%
2020	3,682,710,800	1,190,912	39,811	3.46%	0.3234	-3.36%
2021	3,885,268,900	1,155,430	(35,482)	-2.98%	0.2974	-8.04%
2022	4,128,674,800	1,156,411	981	0.08%	0.2801	-5.82%
2023	4,907,259,100	1,179,470	23,059	1.99%	0.2404	-14.19%

Description of Revenue Sources

Governmental Funds

A description of significant revenue sources are as follows:

Taxes include general property taxes, interest and penalties on delinquent taxes, and other small tax related revenues. Revenue from general property taxes is computed on departmental operating requirements. Interest and penalties on delinquent taxes are set at 12% per year, which is required by statute. For 2023, the revenue from taxes is estimated at \$30,141,686. This is an increase of \$2,023,324 from the adopted 2022 budget. \$1,533,113 of the increase is due to the issuance of Series 2022A bonds for renovations to the Courthouse, Sheriff's department and Jail. The remainder of the increase is due to net new construction which gave the County the ability to increase the levy limit by \$658,159. Other than the general property tax revenue, the remainder of tax revenue is estimated based on an analysis of prior years' trends and an assessment of the strength of the economy.

Sales Tax is an additional 0.5% that was enacted on sales within the County. Estimates annually are looked at by different sources including the UW Extension Local Government Center, the Wisconsin Department of Revenue and the Wisconsin Counties Association (WCA). The County is projecting a \$700,000 increase from the 2022 budget and will closely review sales tax collections throughout the upcoming year to determine whether service levels need to be adjusted according to actual results. While 2022 was a strong year for sales tax collections, estimated to exceed budget by over \$700,000, the County continues to budget conservatively for sales tax, limiting its 2023 budget to current year estimated collections (zero growth assumed for 2023).

Intergovernmental Revenues are revenues from other governmental entities in the form of operating grants, entitlements, or shared revenues. For 2023, the revenue from intergovernmental sources is estimated at \$29,348,304. Intergovernmental revenues are budgeted to increase by \$8 million during 2023. This is due almost entirely to the planned expenditures of ARPA dollars during 2023, which is \$9 million higher than 2022 (see the ARPA section for further details on the County's plan for administering these funds). Offsetting this increase are planned decreases in the Emergency Management department as the Flood Mitigation Program expires in 2022, and also reduced COVID related funding in the Health department. Shared revenue estimates are provided by the state prior to completion of the budget, the remaining revenue is based on a combination of prior years' trends and anticipated funding through grants.

Public Charges for Services are fees received for services rendered to private persons and/or organizations. Public charges for 2023 are estimated to be at approximately \$15,217,156, which is an increase of \$2.3 million from the 2022 adopted budget. Increases in the Human Services department accounts for \$2.1 of the increase, as Human Services is forecasting increases in charges related to medical assistance. Fair Park charges are estimated to increase by \$126,200, mostly because of projected increases in gate receipts and reserved concert seating for the County Fair Week. Estimates for public charges are mainly based on prior years' trends, known changes in fee amounts, and any other information that is available at the time of budgeting.

Miscellaneous Revenues budget for 2023 is \$2,861,884, which is an increase of \$977,056. The primary reason for this is increased interest revenue in the Treasurer's department as rising interest rates on asset-backed and coupon securities produce additional yields for the County.

Enterprise Funds-Highway Department/Fleet Management

A description of significant revenue sources are as follows:

Property Taxes include just general property taxes. Revenue from general property taxes is computed on the department's operating requirements. For 2023, the revenue from taxes is at \$6,303,630. This is an increase of \$485,119 from the 2022 adopted budget.

Intergovernmental Charges are charges for services rendered to other governmental entities. The Highway department provides services to the State of Wisconsin under an agreement signed annually, therefore part of the budget contains revenues based on what services are needed to be performed for the State. Most of the remainder of budgeted revenues is for services provided by local municipalities. For 2023, the revenue from intergovernmental charges is estimated at \$3,305,539, which is an increase of \$255,663 from the 2022 adopted budget.

Intergovernmental Revenues are revenues from other governmental entities in the form of operating grants, entitlements, or shared revenues. Most of the revenue that the Highway Department receives comes through General Transportation Aids (GTA) and the rest are through grants for road construction. During the budget process, the state provides estimates and prior to adoption of the budget will provide the actual amount to be received. In 2023, the budgeted amount for intergovernmental revenues is at \$3,928,899, which is an increase of \$1,500,527 from the 2022 adopted budget.

Governmental Funds

Fiscal Year	Taxes	Sales Tax	Inter-Governmental	Licenses & Permits	Fines & Forfeitures	Public Charges for Services	Inter-Governmental Charges for		Total
							Services	Misc.	
2014	22,093,055	5,597,515	12,561,489	197,419	435,975	7,046,455	3,318,840	1,249,338	52,500,086
2015	23,497,697	5,541,031	12,991,083	166,970	399,700	6,907,161	3,587,218	1,471,369	54,562,229
2016	23,902,075	6,068,648	12,728,182	258,508	451,301	7,092,343	2,144,280	1,494,413	54,139,750
2017	24,265,389	6,232,540	13,416,442	265,051	449,779	7,947,920	2,221,624	1,662,837	56,461,582
2018	24,702,443	6,564,505	13,609,688	239,075	463,988	8,291,511	4,288,643	2,218,703	60,378,556
2019	24,711,729	6,696,949	14,148,539	255,012	469,105	9,015,380	2,492,341	3,109,100	60,898,155
2020	25,258,123	6,950,040	18,270,416	245,925	492,005	9,666,114	2,505,403	2,253,698	65,641,724
2021	26,310,707	7,967,102	19,342,484	257,110	528,085	10,788,067	2,316,045	1,513,747	69,023,347
2022	28,118,362	7,300,000	21,369,772	253,910	460,100	12,950,302	4,413,670	1,884,828	76,750,944
2023	30,141,686	8,000,000	29,348,304	247,710	466,200	15,217,156	4,213,023	2,861,884	90,495,963

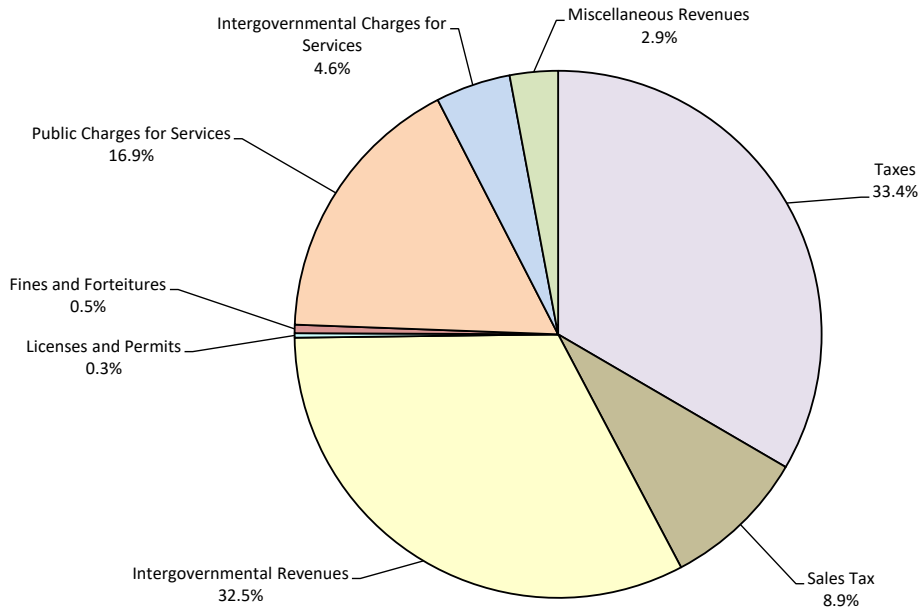
Enterprise Funds

Fiscal Year	Taxes	Inter-Governmental	Licenses & Permits	Public Charges for Services	Inter-Governmental Charges for		Total
					Services	Misc.	
2014	5,949,105	1,583,597	11,855	9,470	2,934,263	286,319	10,774,609
2015	5,743,609	1,770,817	7,425	6,200	2,896,238	107,339	10,531,628
2016	5,808,537	1,833,838	7,725	10,200	3,228,299	100,918	10,989,517
2017	5,694,096	1,829,209	7,750	6,200	3,068,285	87,135	10,692,675
2018	5,694,303	2,343,799	15,045	10,558	3,851,245	213,680	12,128,630
2019	5,569,075	2,171,764	12,450	9,000	3,470,652	156,227	11,389,168
2020	5,527,356	2,376,516	-	-	3,533,542	559,268	11,996,682
2021	5,685,587	3,967,630	-	-	3,222,026	417,750	13,292,993
2022	5,818,511	2,428,372	6,850	10,500	3,561,202	108,081	11,933,516
2023	6,303,630	3,928,899	7,000	11,000	3,305,539	135,488	13,691,556

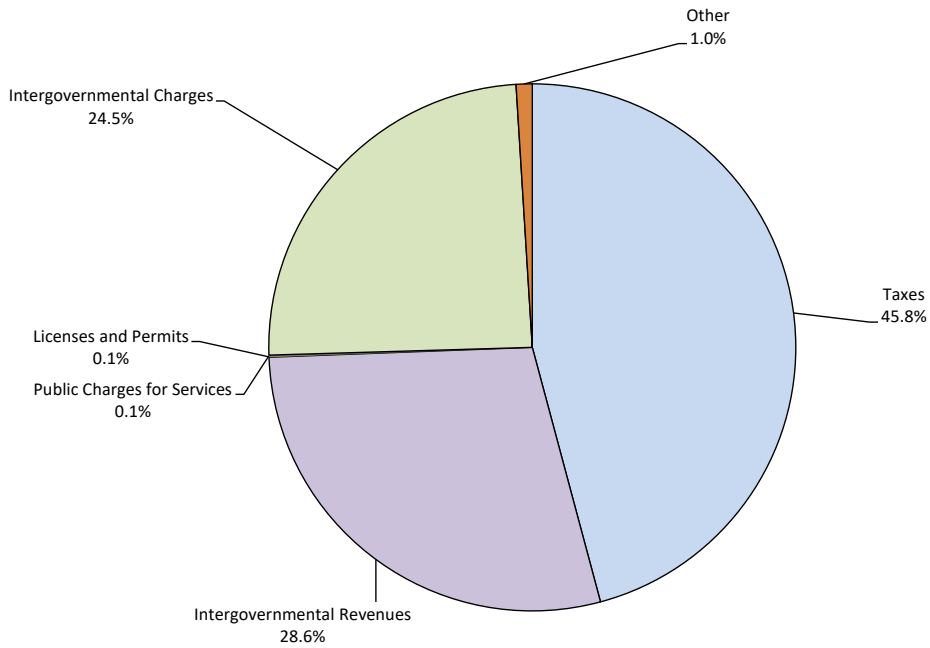
Note-Enterprise Fund excludes contributed capital from the General Fund for the New Shop Construction in 2014.

Note: All revenues presented are based on actual results from 2013-2021. The 2022 and 2023 projections are the adopted budget revenues.

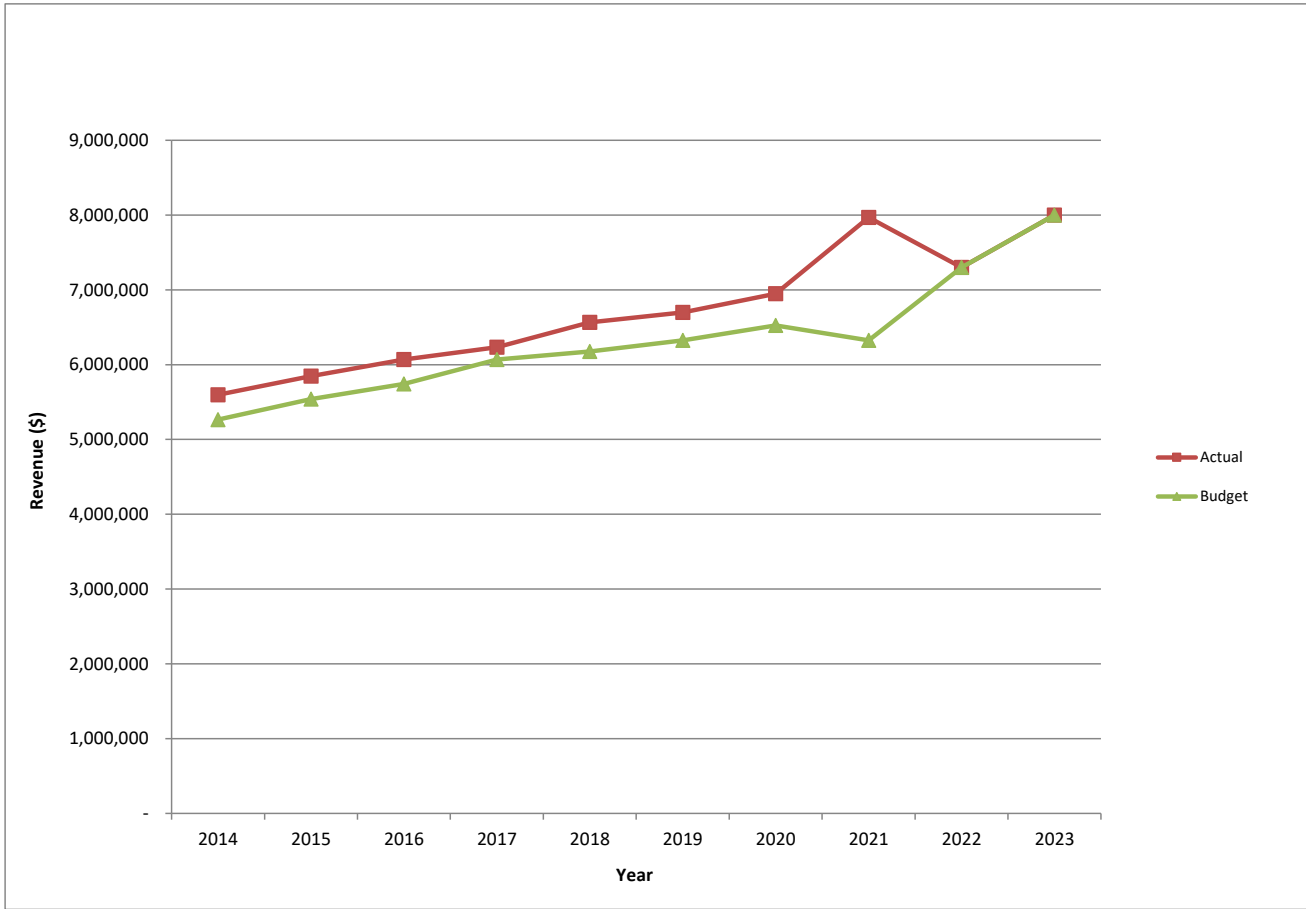
Sources of Revenues-Governmental Funds



Sources of Revenues-Enterprise Fund

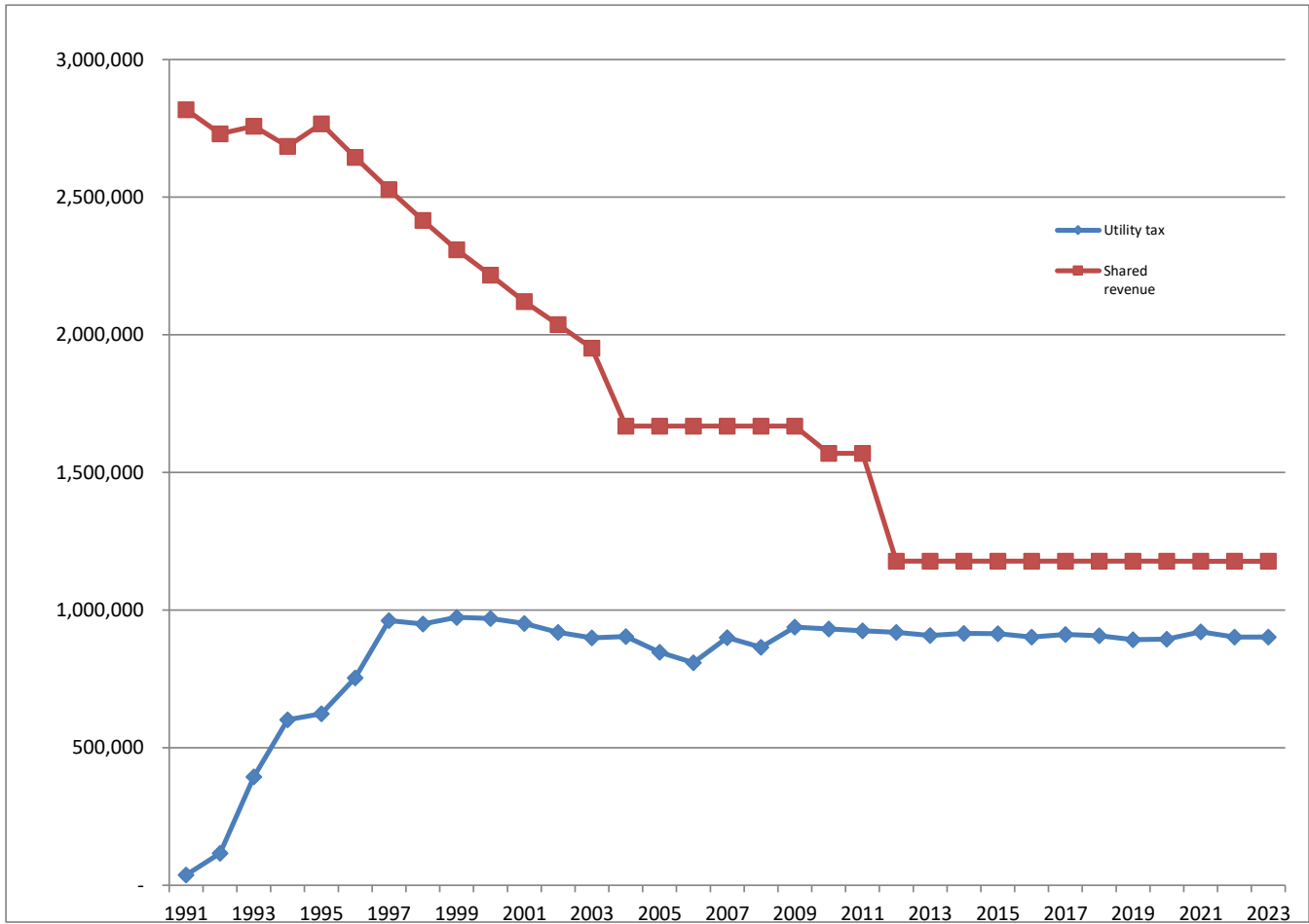


Sales Tax Revenue Analysis



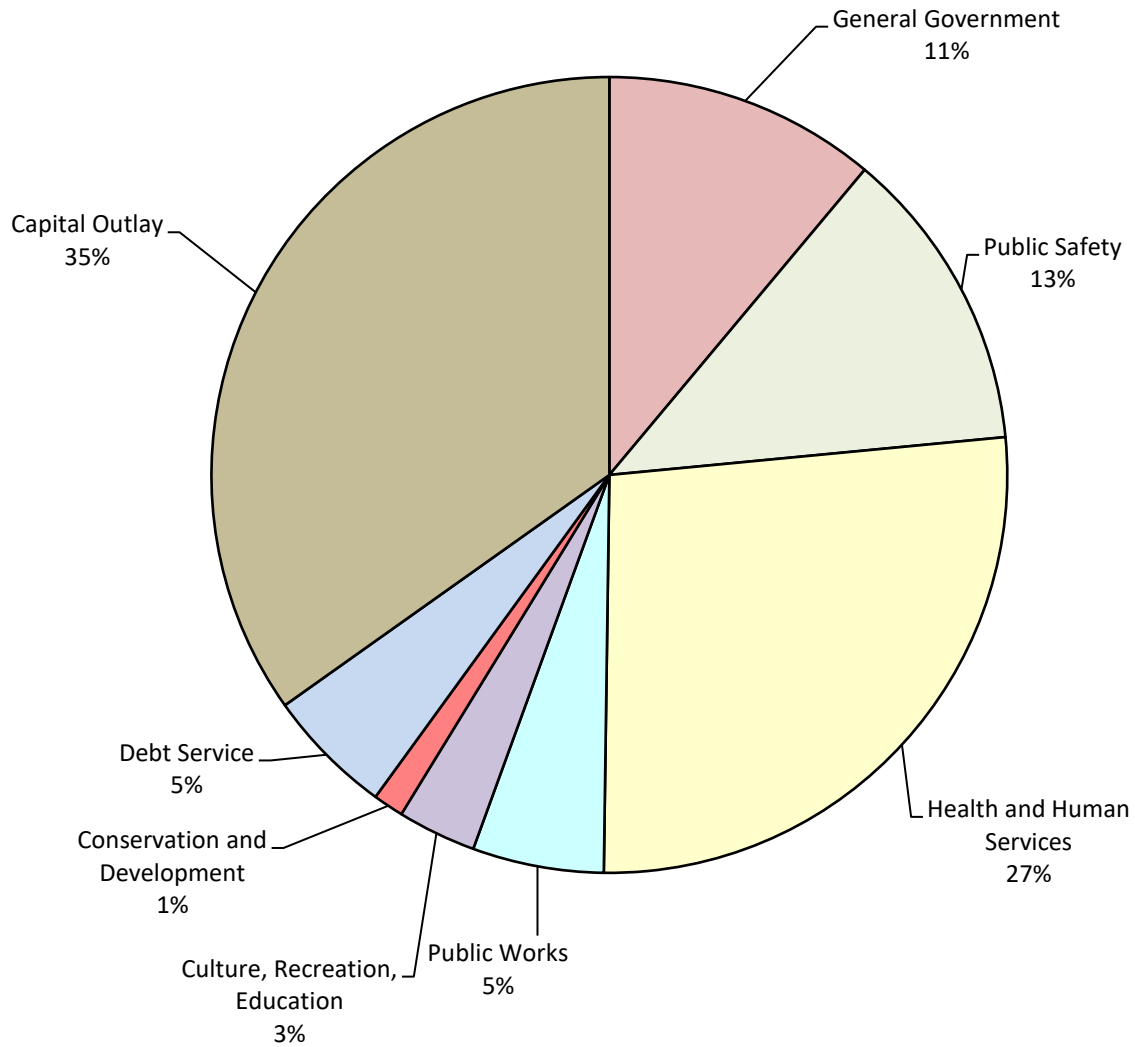
Year	Actual				Budget				Actual vs. Budget			
	Actual Revenue	Percent Change Prior Year	Rolling 3 year Average	Rolling 5 year Average	Budget	Percent Change Prior Year	Rolling 3 year Average	Rolling 5 year Average	Actual vs. Budget	Percent from Actual	Rolling 3 year Average	Rolling 5 year Average
2014	5,597,515	7.95%	3.92%	3.48%	5,265,367	2.12%	3.07%	0.67%	332,148	6.31%	2.58%	3.11%
2015	5,847,633	4.47%	5.18%	3.58%	5,541,031	5.24%	3.59%	3.25%	306,602	5.53%	4.14%	3.42%
2016	6,068,648	3.78%	5.40%	4.00%	5,741,031	3.61%	3.66%	3.61%	327,617	5.71%	5.85%	3.80%
2017	6,232,540	2.70%	3.65%	4.40%	5,841,031	1.74%	3.53%	3.23%	391,509	6.70%	5.98%	4.96%
2018	6,564,505	5.33%	3.94%	4.85%	6,175,000	5.72%	3.69%	3.69%	389,505	6.31%	6.24%	6.11%
2019	6,696,949	2.02%	3.35%	3.66%	6,325,000	2.43%	3.30%	3.75%	371,949	5.88%	6.30%	6.03%
2020	6,950,040	3.78%	3.71%	3.52%	6,525,000	3.16%	3.77%	3.33%	425,040	6.51%	6.23%	6.22%
2021	7,967,102	14.63%	6.81%	5.69%	6,325,000	-3.07%	0.84%	2.00%	1,642,102	25.96%	12.79%	10.27%
2022	7,300,000	Est -8.37%	3.35%	3.48%	7,300,000	15.42%	5.17%	4.73%	-	0.00%	10.83%	8.93%
2023	8,000,000	Est 9.59%	5.28%	4.33%	8,000,000	9.59%	7.31%	5.51%	-	0.00%	8.65%	7.67%

Shared Revenue Analysis



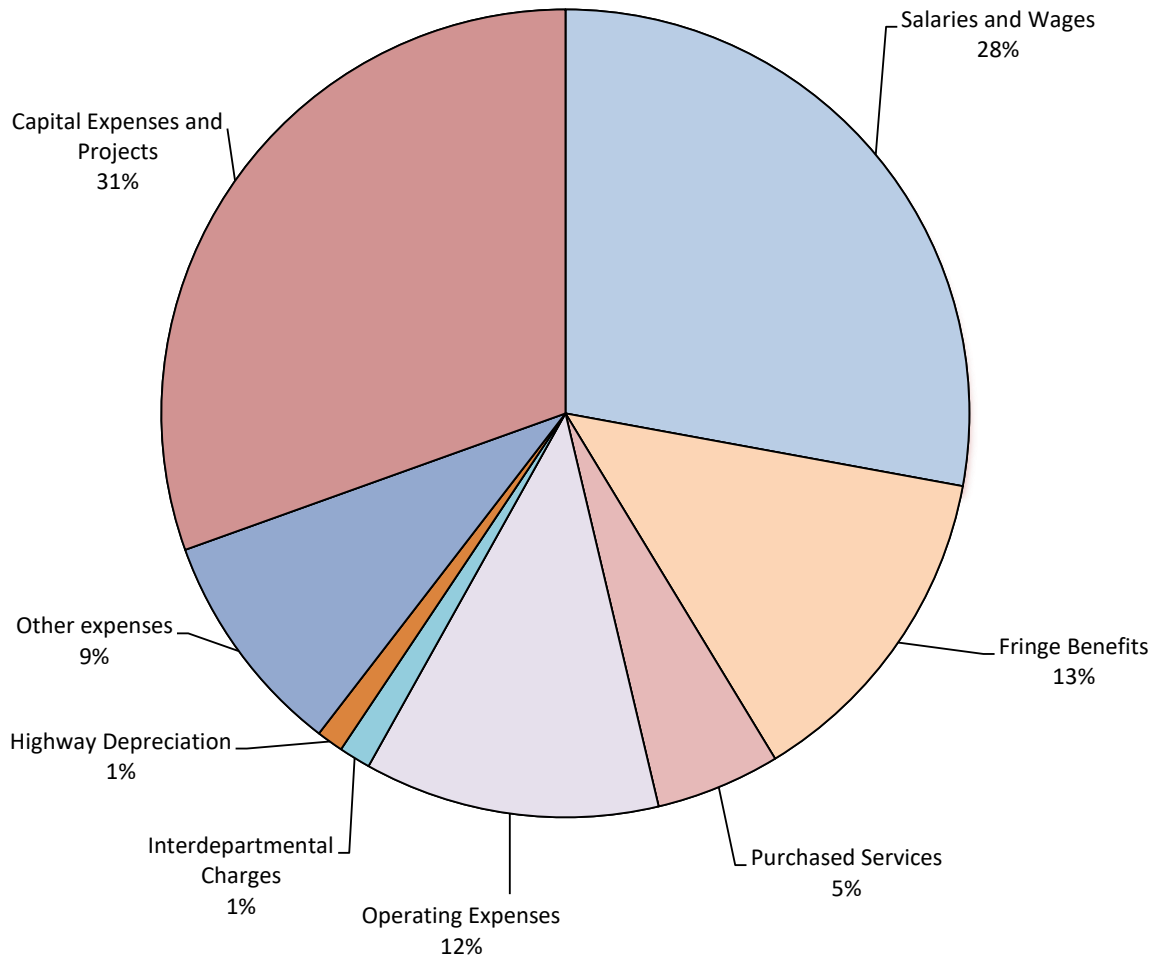
Year	Utility Tax Revenue				General Shared Revenue			
	Utility Tax Revenue	Percent Change Prior Yr	Rolling 3 year Average	Rolling 5 year Average	General Shared Revenue	Percent Change Prior Yr	Rolling 3 year Average	Rolling 5 year Average
2014	914,827	0.82%	-0.36%	-0.49%	1,177,263	0.00%	-8.33%	-6.18%
2015	914,669	-0.02%	-0.16%	-0.35%	1,177,263	0.00%	0.00%	-5.00%
2016	901,572	-1.43%	-0.21%	-0.51%	1,177,263	0.00%	0.00%	-5.00%
2017	911,353	1.08%	-0.12%	-0.16%	1,177,263	0.00%	0.00%	0.00%
2018	905,377	-0.66%	-0.33%	-0.04%	1,177,263	0.00%	0.00%	0.00%
2019	892,501	-1.42%	-0.33%	-0.49%	1,177,263	0.00%	0.00%	0.00%
2020	894,230	0.19%	-0.63%	-0.45%	1,177,263	0.00%	0.00%	0.00%
2021	920,938	2.99%	0.59%	0.44%	1,177,209	0.00%	0.00%	0.00%
2022	est 902,329	-2.02%	0.39%	-0.18%	1,177,209	0.00%	0.00%	0.00%
2023	est 902,329	0.00%	0.32%	-0.05%	1,177,209	0.00%	0.00%	0.00%

Major Expenditures by Function-All Funds



General Government	\$	15,993,200
Public Safety		17,879,018
Health and Human Services		38,571,584
Public Works		7,694,136
Culture, Recreation, Education		4,613,975
Conservation and Development		1,795,588
Debt Service		7,462,956
Capital Outlay		50,233,105
Total	\$	144,243,562

Expenditure by Account Category



Salaries and Wages	\$	40,222,368
Fringe Benefits		19,370,468
Purchased Services		7,181,059
Operating Expenses		17,037,450
Interdepartmental Charges		1,834,889
Highway Depreciation		1,544,250
Other expenses		13,084,864
Capital Expenses and Projects		43,968,214
Total	\$	144,243,562

Note: The Highway Department Capital Items and Projects are spread among Salaries, Fringes and Materials and not included in Capital.

Future Projections – 2023 – 2027

Jefferson County projects forward five years during its annual budget process to measure impacts of budget decisions being made during the process. The following page exhibits the five-year outlook for the General Fund using assumptions as described below:

Revenue

Property taxes – two large tax increment financing districts closed during 2022, producing a 4.1% spike in property taxes for 2023. Beyond that, property tax growth is expected to resume its historical pace of approximately 1.5% per year.

Sales and use taxes – in the past two years, sales tax growth has been unprecedented, expanding by 14.6% in 2021 and expected to grow by at least 8% in 2022. Prior to the pandemic, year-to-year growth has averaged 3-4%. As development pushes in from the east and west, sales tax collections are expected to continue to resume growth at historical rates, even in spite of an expected economic downturn beyond our borders.

Other taxes – this item mainly includes real estate transfer tax. Growth in this area is expected stagnate temporarily under recessionary pressures, then resume as development continues along the eastern and western borders.

Intergovernmental – Jefferson County expects growth in utility tax due to the construction of a liquid natural gas facility in the northeast corner and two solar farms in the center of the county. Beyond 2027 this line is expected to level off.

Charges for services – consistent with real estate transfer tax, this area is driven by collections in the Register of Deeds office for recording fees and records searches, which is expected to decline temporarily and then resume growth.

Licenses and permits/Fines and forfeitures – modest growth is expected in both these areas, consistent with historical trends.

Miscellaneous revenue – increases in this line are driven by investment income which is expected to increase, because the yield on the county's investments is, for the most part, tied to federal reserve rates. As the county replaces lower yielding coupons with higher yielding options, investment income will increase.

Expenditures

Salaries and benefits – Salary growth is expected to trend steadily upward at 4%. While wage growth will continue to rise beyond that, the expected retirements will reset the pay scales to entry level thereby limiting overall growth. The biggest factor influencing benefits is health insurance. The county switched providers in 2023, incurring a two- year surcharge which will spike costs in 2023 and 2024. The

surcharge expires in 2025 which is expected to limit cost increases, then resume at 7% increase beyond 2025.

Supplies and services – inflationary pressures will continue in these areas and is expected to taper off in 2026 to normal historical growth trends.

Capital outlay – this is based on our 5-year capital improvement plan. Details on this can be found in the Capital Projects Fund section of this book.

Transfers out – this line consists of transfers out to the Human Services fund for ½ of programming costs. These costs are expected to remain stable for the foreseeable future.

Intergovernmental charges – this line represents internal charges which are expected to grow at a modest rate.

Contingency – the county has historically set aside \$500,000 for general contingency and \$300,000 for payment of vested benefits. There are no expected increases in this area.

Conclusion

Jefferson County recognizes that projections indicate a structural challenge that will need to be addressed as we look toward the future. Historically, actual results have outperformed budget as the county has a history of very conservative budgeting and tight monitoring of budget to actual results throughout the year, allowing for operational adjustments as budget deviations surface.

General Fund Five-Year Projection

	BUDGET			REVENUE / EXPENDITURE PROJECTIONS							
	2022	2023	% Δ	2024	% Δ	2025	% Δ	2026	% Δ	2027	% Δ
REVENUES											
Property Taxes	14,162,176	14,742,652	4.1%	14,963,792	1.5%	15,188,249	1.5%	15,416,073	1.5%	15,647,314	1.5%
Sales & Use Taxes	7,300,000	8,000,000	9.6%	8,320,000	4.0%	8,652,800	4.0%	8,998,912	4.0%	9,358,868	4.0%
Other Taxes	495,150	589,150	19.0%	589,150	0.0%	597,987	1.5%	606,957	1.5%	616,061	1.5%
Intergovernmental	10,902,337	7,646,295	-29.9%	7,913,915	3.5%	8,190,902	3.5%	8,477,584	3.5%	8,774,299	3.5%
Charges For Services	3,785,181	3,945,327	4.2%	4,004,507	1.5%	4,084,597	2.0%	4,166,289	2.0%	4,249,615	2.0%
Licenses & Permits	253,910	247,710	-2.4%	250,187	1.0%	252,689	1.0%	255,216	1.0%	257,768	1.0%
Health & Human Services	-	-		-		-		-		-	
Fines & Forfeitures	460,100	466,200	1.3%	468,531	0.5%	470,874	0.5%	473,228	0.5%	475,594	0.5%
Miscellaneous Revenue	1,573,028	3,048,252	93.8%	3,093,976	1.5%	3,140,386	1.5%	3,187,492	1.5%	3,235,304	1.5%
TOTAL REVENUE	38,931,882	38,685,586	-0.6%	39,604,058	2.4%	40,578,484	2.5%	41,581,751	2.5%	42,614,823	2.5%
EXPENDITURES											
Salaries	17,691,296	18,600,636	5.1%	19,344,661	4.0%	20,118,447	4.0%	20,923,185	4.0%	21,760,112	4.0%
Benefits	6,725,024	7,696,807	14.5%	8,812,844	14.5%	8,812,844	0.0%	9,429,743	7.0%	10,089,825	7.0%
Supplies	3,642,885	3,976,041	9.1%	4,174,843	5.0%	4,383,585	5.0%	4,515,093	3.0%	4,650,546	3.0%
Services	3,936,309	3,937,624	0.0%	4,134,505	5.0%	4,341,230	5.0%	4,471,467	3.0%	4,605,611	3.0%
Capital Outlay	5,197,335	3,080,693	-40.7%	950,969	-69.1%	747,500	-21.4%	896,164	19.9%	736,704	-17.8%
Debt Service	-	-		-		-		-		-	
Other	959,324	973,389	1.5%	973,389	0.0%	973,389	0.0%	973,389	0.0%	973,389	0.0%
Transfers	257,555	257,555	0.0%	257,555	0.0%	257,555	0.0%	257,555	0.0%	257,555	0.0%
Intergov	912,187	801,683	-12.1%	825,733	3.0%	850,505	3.0%	876,020	3.0%	902,301	3.0%
Contingency	1,537,600	1,400,000	-8.9%	800,000	0.0%	800,000	0.0%	800,000	0.0%	800,000	0.0%
TOTAL EXPENDITURES	40,859,515	40,724,428	-0.3%	40,274,499	-1.1%	41,285,055	2.5%	43,142,616	4.5%	44,776,043	3.8%
OPERATING SURPLUS / (DEFICIT)	(1,927,633)	(2,038,842)		(670,441)		(706,571)		(1,560,865)		(2,161,220)	
BEGINNING FUND BALANCE	40,526,491	38,598,858		36,560,016		35,889,575		35,183,004		33,622,139	
ENDING FUND BALANCE	38,598,858	36,560,016		35,889,575		35,183,004		33,622,139		31,460,919	

Fund Balance Policy Application

For Budget Year 2023

	General Fund		Health Department
Audited fund balance, 12/31/21	\$ 40,526,491		
Unadjusted fund balance, 12/31/21		40,526,491	753,012
Add: Transfer from Human Services		1,300,000	
Less non-spendable fund balances:			
Inventory	(31,191)		
Deposits held by WMMIC (\$783,000-not included in policy)	-		
Delinquent property taxes	(1,084,869)		
RLF receivable	(299,980)		
Prepaid expenditures	(946,728)	(2,362,768)	(16,123)
Less restricted fund balances			
Other restricted fund balances by departments	(1,750,761)	(1,750,761)	-
Less committed fund balances			
Liability insurance claims outstanding (including IBNR)	(512,548)	(512,548)	
Less assigned fund balances			
Fund balance applied against 2022 tax levy	(469,575)		
Fund balance applied against 2022 tax levy-Health	-		-
Other assigned fund balances by departments	(11,086,302)		(87,196)
Fund balance assigned for 2022 MIS budget	-	(11,555,877)	
Vested holiday pay	(1,163)		
Vested sick pay reserve	(1,298,517)		
Elected sick pay reserve	(62,740)		
Vested vacation pay reserve	(2,259,639)		
Vested comp pay reserve	(77,841)	(3,699,899)	
Add loss/(subtract gain) on unrealized market value of investments		274,296	
Unassigned fund balance, 12/31/21		22,218,933	649,693
Working Capital			
Total budgeted expenditures (2022 budget)	88,970,773		2,490,062
Broadband reserve - \$750,000			
Cyber insurance reserve - \$300,000			
Working capital (required two month minimum)	(14,828,462)		(415,010)
Working capital (three months goal)	(7,414,231)	(22,242,693)	(207,505)
Unassigned fund balance less working capital 12/31/21		(23,760)	27,178
Net "available" unassigned fund balance		(23,760)	27,178

* 10% of the total vested benefits calculated at \$300,000 have been included in the contingency fund - vested benefits account which is equal to the approximate amount of vested benefits paid annually.

Summary of Fund Balance Projections

Projections of the combined fund balances are an indicator of the estimated financial condition of the County at year-end. Fund balance is projected for the General, Special Revenue, Capital Projects, Debt Service and Enterprise Funds.

December 31, 2022

The projection of balances for year end 2022 is based on year-to-date information along with departmental estimates of revenues, expenditures, and net transfers of various fund types. Total combined estimates on December 31, 2022 are projected at \$116,656,301 which is a \$29,292,620 increase from the December 31, 2021 year-end combined. The primary reason for this is the issue of \$28 million of bonds late in 2022. A summary by fund type is described below.

- General Fund Balance – The General Fund is estimated to end the year with \$39,147,078 in fund balance, which is a decrease of \$1,379,413. Sales tax and public charges continue to see robust collection during 2022 and expenditures are tracking closely with budget. However, during the year end close and carryover process the Board of Supervisors authorized a transfer of \$2.635 million of fund balance to the Capital Projects Fund to supplement bond proceeds for the purpose of improving the Courthouse, Sheriff’s department and Jail, which is the primary reason for the anticipated decrease in fund balance.
- Health Department Fund Balance -The year end estimate for 2022 is \$762,216. Because duties related to the pandemic, which are largely funded by federal grant dollars, have taken priority over other levy-funded activity, unspent levy dollars have accumulated in fund balance since 2020.
- Human Services Fund Balance – Human Services operations are expected to be close to break even during 2022, with a current projected deficit of approximately \$81,000. However, a transfer of excess levy from the Human Services fund to the General Fund in the amount of \$1.3 million will cause a significant drop in fund balance.
- Debt Service Fund Balance- The Debt Service Fund only levies what it needs to satisfy the current year’s bond payments. Typically fund balance is expected to be \$-0-, however, the last two recent bond sales have generated premiums that can only be used for debt service. These premiums will carry forward and be applied to interest on the debt over the next two years.
- Capital Projects Fund Balance-The 2022 year-end estimated fund balance is \$32,063,520. \$30.6 million of this consists of \$28 million of Series 2022A bond proceeds and a transfer from the General Fund of \$2.635 million. The remainder of the estimated balance are bond proceeds from the Series 2020A and 2021A issues.
- Highway Department – This fund accounts for construction, rehabilitation, and repairs of local highways. Fund balance is projected at \$32,724,852.

- Fleet Management – This fund accounts for the County’s fleet, exclusive of the Highway Department. This is an internal service fund and is intended to break even over time. Funds will accumulate occasionally for the purchase of new fleet vehicles.

December 31, 2023

The year-end 2023 projection is based on 2023 budgeted revenues and expenditures. At the end of 2023, the total combined fund balances are estimated at \$70,915,698. The County passes a balanced budget, so all planned use revenues and expenditures, including use of fund balance, should net to zero. Fund balances that are available for future budgets are determined based on audited 2021 results, carryovers of restricted, committed and assigned balances from 2021 to 2022, and working capital requirements based on certain estimated 2023 expenditures.

After several years of accumulated surpluses, Jefferson County is planning to spend down its general fund balance beginning in 2023. The spend-down relates to three areas: 1) use of fund balance to fund a one-time health insurance surcharge arising from a change in health insurance providers; 2) provide cash for contingency funding for the Courthouse/Sheriff/Jail improvement project; and 3) early payment of its 2013A general obligation bond. All three of these planned spends are one-time spends.

In 2021, the fund balance in the general fund was \$40,526,491. During the 2021 year-end close process, the Human Services department authorized a transfer of \$1.3 million of excess levy back to the General Fund, which is added to the audited 2021 year-end balance. \$42,124,547 of fund balance is non-spendable, restricted, committed or assigned for specific future use and implementation of the fund balance policy of the goal of 3 months of working capital. After the application of the fund balance policy, there is a modest deficit of \$23,760 of unrestricted fund balance, suggesting that Jefferson County’s working capital reserve is slightly short of its goal of 3 months of expenditures for all county funds (excluding capital project and Health Department funds and library levy). Highway department fund balance was \$32,724,652 at the end of 2021. Of this balance, \$24,442,135 of the department’s fund balance represented its investment in capital assets net of accumulated depreciation, \$153,529 is restricted for road projects and \$1,270,284 is restricted for payment of pension benefits, and the remaining \$6,858,904 is unrestricted.

Fund Balance (Governmental Funds)

Fund balance is the difference between current financial assets and liabilities in governmental funds. Fund balance is important to protect against unanticipated events that could otherwise adversely affect the financial condition of the County and jeopardize the continuation of necessary public services. The County believes it is important to maintain an adequate fund balance in order to avoid short-term borrowing to demonstrate financial stability, maintain high credit rating thereby reducing borrowing costs and lastly, to guard against the effects of an economic downturn and stabilize taxing levels. There are five categories of governmental fund balance:

- 1.) Non-spendable - amounts that are not in a spendable form (such as delinquent taxes, inventory, and prepaid expenses) or are required to be maintained intact.

- 2.) Restricted - amounts constrained to specific purposes by external providers (such as grantors, bondholders, and higher levels of government).
- 3.) Committed - amounts committed for a specific purpose by the County Board. County funds (not financing/bond funds) approved to be utilized for capital projects are included in this category.
- 4.) Assigned-amounts the County intends to use for specific purposes. Intent is expressed by the County Board.
- 5.) Unassigned - amounts in excess (surplus) of the non-spendable, restricted and assigned fund balances.

The County has adopted a Fund Balance Policy that is discussed with other policies within this budget document.

Fund Balance Report

Year	General Fund	Health Dept	Human Services	Debt Service	Capital Projects	Highway Dept	MIS Dept	Fleet Management	Totals
2019									
Balance 1/1/19	31,268,099	507,331	1,262,634	-	759,663	32,275,082	-	-	66,072,809
Revenues	19,572,479	625,760	16,603,870	-	38,133	5,920,337	1,236,689	-	43,997,268
Expenditures	30,871,891	1,536,402	25,134,646	1,133,342	227,938	12,865,561	1,513,535	-	73,283,315
Other Financing Sources/(Uses)	140,711	-	(136,699)	-	-	-	253,000	-	257,012
Tax Levy	13,047,297	863,411	9,013,863	1,133,342	-	5,569,075	23,846	-	29,650,834
Balance 12/31/19	33,156,695	460,100	1,609,022	-	569,858	30,898,933	-	-	66,694,608
2020									
Balance 1/1/20	33,156,695	460,100	1,609,022	-	569,858	30,898,933	-	-	66,694,608
Revenues	19,309,027	1,410,450	18,550,578	-	244,846	6,469,326	1,560,519	-	47,544,746
Expenditures	30,975,224	2,136,515	25,211,313	1,136,443	4,039,535	11,244,280	1,642,519	20,217	76,406,046
Other Financing Sources/(Uses)	2,278,898	-	(2,659,198)	119,243	7,600,000	-	82,000	330,008	7,750,951
Tax Levy	13,339,822	857,526	9,232,513	1,136,443	-	5,527,356	-	-	30,093,660
Balance 12/31/20	37,109,218	591,561	1,521,602	119,243	4,375,169	31,651,335	-	309,791	75,677,919
2021									
Balance 1/1/21	37,109,218	591,561	1,521,602	119,243	4,375,169	31,651,335	-	309,791	75,677,919
Revenues	20,197,249	1,599,611	19,831,171	-	352,313	7,607,406	1,647,630	55,945	51,291,325
Expenditures	31,048,185	2,302,803	27,196,241	1,683,267	3,301,955	12,143,863	1,635,655	141,602	79,453,571
Other Financing Sources/(Uses)	197,079	-	-	428,456	8,000,000	(75,613)	(11,975)	229,101	8,767,048
Tax Levy	14,071,130	873,847	8,929,321	1,521,075	-	5,685,587	-	-	31,080,960
Balance 12/31/21	40,526,491	762,216	3,085,853	385,507	9,425,527	32,724,852	-	453,235	87,363,681
2022									
Balance 1/1/22	40,526,491	762,216	3,085,853	385,507	9,425,527	32,724,852	-	453,235	87,363,681
Estimated Revenues	25,202,266	1,597,120	21,161,950	-	245,000	6,056,908	1,937,372	58,097	56,258,713
Estimated Expenditures	49,601,571	2,490,062	30,202,157	3,839,843	8,242,007	11,875,419	1,952,685	244,097	108,447,841
Estimated Other Financing Sources/(Uses)	8,857,716	-	(1,256,554)	1,630,818	30,635,000	-	-	186,000	40,052,980
Tax Levy	14,162,176	892,942	8,916,064	3,636,718	-	5,818,511	15,313	-	33,441,724
Estimated Balance 12/31/22	39,147,078	762,216	1,705,156	1,813,200	32,063,520	32,724,852	-	453,235	108,669,257
2023									
Estimated Balance 1/1/23	39,147,078	762,216	1,705,156	1,813,200	32,063,520	32,724,852	-	453,235	108,669,257
Budgeted Revenues	23,942,934	1,093,867	25,372,448	-	8,355,000	7,387,926	1,917,218	261,960	68,331,353
Budgeted Expenditures	43,024,450	2,008,379	35,204,263	7,462,956	40,418,520	13,691,556	2,171,478	261,960	144,243,562
Budgeted Other Financing Sources/(Uses)	(7,462)	-	219,946	2,090,000	-	-	-	-	2,302,484
Tax Levy	14,742,652	914,512	9,611,869	4,029,243	-	6,303,630	254,260	-	35,856,166
Estimated Balance 12/31/23	34,800,752	762,216	1,705,156	469,487	-	32,724,852	-	453,235	70,915,698

Other Financing Sources

Dept	Org Code	Account Number	Project Code	Description	Fund Bal Applied	Restricted Funds	Carried Forward	Transfers	Fund Totals
General Revenues	11001	699999		Fund balance applied	3,896,326	-	-	-	3,896,326
General Revenues	11001	611104		Transfer out to Human Services	-	-	-	(219,946)	(219,946)
General Revenues	11001	611104		Transfer out to Debt Service Fund	-	-	-	(2,090,000)	(2,090,000)
General Revenues	11002	699999		Fund balance applied	450,000	-	-	-	450,000
General Revenues	11003	699700		Revolving Loan Fund	-	-	567,958	-	567,958
Economic Development	11901	699700		JCEDC, non-lapsing request	-	318,349	-	-	318,349
Economic Development	11902	699700		Homebuyers program, non-lapsing request	-	109,557	-	-	109,557
Land & Water	12404	699700	24404	Multi-Discharger Variance Grant	-	36,514	-	-	36,514
Land & Water	12404	699700	24406	DNR Invasive Species	-	122	-	-	122
Land & Water	12407	699800		Farmland Preservation, non-lapsing request-capital	-	-	133,697	-	133,697
Land Information	12503	699700		Statutorily restricted funds	-	302,825	-	-	302,825
Parks	12805	699700		Carnes Park non-lapsing request	-	202,540	-	-	202,540
Parks	12807	699700		Garmin Nature Preserve restricted donations	-	10,597	-	-	10,597
Parks	12811	699992		Dog Park, non-lapsing request	-	55,457	-	-	55,457
Sheriff	13108	699700		Jail Assessment Funds	-	244,065	-	-	244,065
Sheriff	13109	699992		Restricted Contributions	-	1,690	-	-	1,690
Sheriff	13111	699992		Drug Restitution, non-lapsing request	-	7,560	-	-	7,560
Sheriff	13112	699992		Vehicle Forfeiture Replacement, non-lapsing request	-	13,999	-	-	13,999
Sheriff	13113	699992		Drug Task Force	-	2,035	-	-	2,035
Sheriff	13114	699700		Federal Forfeiture, non-lapsing request	-	215,975	-	-	215,975
Sheriff	13115	699700		CEASE, non-lapsing request	-	201	-	-	201
Sheriff	13116	699700		State Forefeiture, non-lapsing request	-	36,446	-	-	36,446
UW Extension	13302	699700		UWX Program Education	-	988	-	-	988
UW Extension	13303	699700		UWX Ag Programming	-	6,309	-	-	6,309
UW Extension	13303780	699700		UWX Ag Gardener	-	2,611	-	-	2,611
UW Extension	13303781	699700		UWX Ag Pesticide	-	6,214	-	-	6,214
UW Extension	13303782	699700		UWX Ag Tractor Safety	-	4,255	-	-	4,255
Veterans Services	13402	699992		Veterans Relief	-	22,520	-	-	22,520
General Fund totals					4,346,326	1,600,829	701,655	(2,309,946)	4,338,864
Debt Service	3	611103		Transfer in from General Fund for early payment of 2013A bond	-	-	-	2,090,000	2,090,000
Debt Service	3	594850		Bond premium to fund debt service - end of year	-	(469,487)	-	-	(469,487)
Debt Service	3	699700		Bond premium to fund debt service - beginning of year	-	1,813,200	-	-	1,813,200
Capital Projects	4	699999		Remaining bond proceeds from Series 2020A issue	-	63,520	-	-	63,520
Capital Projects	4	631100		Bond proceeds from Series 2022A issue	-	32,000,000	-	-	32,000,000
Human Services	61169900	611103		Transfer in from General Fund for capital purchases	-	-	-	219,946	219,946
Grand Totals					4,346,326	35,008,062	701,655	-	40,056,043

2023 Position Changes

Department	Position Title	Action	Requested by Department Head	Recommended by County Administrator	Finance Committee Recommended	Adopted by County Board	Comments
Economic Development	Database Technician – OPT (.135 FTE)	Eliminate	Yes	Yes	Yes	Yes	The Database Technician is currently funded 100% with fees. Total Savings: \$5138.78. Total Tax Levy Savings: \$0.00.
Emergency Management	Program Assistant (1.0 FTE) <i>Previously shared full-time with Sheriff's Office</i>	Fund additional .4 FTE	Yes	Yes	Yes	Yes	The funding of an additional .4 FTE is contingent on the Sheriff's Office request to retain a .4 Administrative Assistant II position. Total Tax Levy Cost: \$23,863.11
Fair Park	Auctioneer Coordinator – PT (.2 FTE)	Create	Yes	Yes	Yes	Yes	The part-time, non-benefited Auctioneer Coordinator position is 100% funded by auction revenue. Total Cost: \$6,826.32. Total Tax Levy Cost: \$0.00.
Human Services-Administrative Services Division	Accounting Specialist II (1.0 FTE)	Create	Yes	Yes	Yes	Yes	The Accounting Specialist II position for the CLTS Program is fully funded with Medicaid and State funding. Total Cost: \$80,563.71. Total Tax Levy Cost: 0.00
	Programmer/Systems Analyst (1.0 FTE)	Create	Yes	Yes	Yes	Yes	The Programmer/Systems Analyst position is funded through Wisconsin Medicaid Cost Reporting (WIMCR). Total Cost: \$97,787.07. Total Tax Levy Cost: 0.00 <i>Note: Position is budgeted in Human Services but allocated and overseen by MIS.</i>
Human Services-Behavioral Health Division	Administrative Specialist I (1.48 FTE)	Create	Yes	Yes	Yes	Yes	The 1.0 FTE and .48 FTE Administrative Specialist I position is the CCS program are 100% funded by Medicaid. Total Cost: \$95,726.78. Total tax-levy cost: \$0.00.
	CCS Facilitator Associate/I/II (3.0 FTE)	Create	Yes	Yes	Yes	Yes	The three CCS Facilitator positions in the Comprehensive Community Support program are 100% funded by Medicaid. Total Cost: \$272,295.34. Total tax-levy cost: \$0.00.
	Community Outreach Worker (1.0 FTE)	Eliminate	Yes	Yes	Yes	Yes	The elimination of the Community Outreach Worker position in Crisis Services is contingent on the creation of the Intake Worker position in Crisis Services. The Intake Worker position is 5.0% funded by Medicaid, 78.4% funded by the elimination of the Community Outreach Worker position, and 21.1% funded by the Crisis Expansion Grant from DHS
	Intake Worker (1.0 FTE)	Create	Yes	Yes	Yes	Yes	Total Savings of the elimination of the Community Outreach Worker: \$73,506.81. Total Cost of new Intake Worker position: \$93,716.77. Total tax-levy cost: \$0.00.

	Intake Worker After Hours (.48 FTE)	Create	Yes	Yes	Yes	Yes	The part-time Intake Worker After Hours position in Crisis Services is 100% funded by Medicaid. Total Cost: \$32,296.16. Total tax-levy cost: \$0.00.
	Psychological Rehabilitation Worker (2.0 FTE)	Create	Yes	Yes	Yes	Yes	The two Psychological Rehabilitation Workers in the Comprehensive Community Support program are 100% funded by Medicaid. Total Cost: \$153,833.84. Total tax-levy cost: \$0.00.
	Registered Nurse (1.0 FTE)	Create	Yes	Yes	Yes	Yes	The Registered Nurse position in the Community Support Program is funded 100% by Medicaid and current Health Department contract. Total Cost: \$98,241.18. Total tax-levy cost: \$0.00.
Human Services - Child and Family Division	Child Protective Services Ongoing Professional I (1.0 FTE)	Create	Yes	Yes	Yes	Yes	The elimination of the Family Development Worker is contingent on the creation of the Child Protective Services Ongoing Professional in Child Protective Services. The CPS Ongoing Professional position is 100% funded with the savings of the elimination of the FDW and additional allocation from the Department of Children and Families. Total Savings from the elimination of the Family Development Worker: \$69,621. Total cost of the CPSOP worker: \$71,539. Total Gross Cost: \$1,918. Total tax-levy cost: \$0.00.
	Family Development Worker (1.0 FTE)	Eliminate	Yes	Yes	Yes	Yes	
	CLTS Support & Services Coordinator I (4.0 FTE)	Create	Yes	Yes	Yes	Yes	The four CLTS positions in Children's Long-Term Support Services are 100% funded by Medicaid and State funding. Total Cost: \$351,960. Total tax-levy cost: \$0.00.
	CLTS Support and Services Lead Worker (1.0 FTE)	Create	Yes	Yes	Yes	Yes	The elimination of the CLTS II position is contingent on the creation of the CLTS Lead Worker position in Children's Long-Term Support Services. Both positions are 100% funded with Medicare and State Funding. Total Cost: \$295.00. Total tax-levy cost: \$0.00.
	CLTS Support and Services Coordinator II (1.0 FTE)	Eliminate	Yes	Yes	Yes	Yes	
	Foster Care Coordinator – PT (.48 FTE)	Create	Yes	Yes	Yes	Yes	The Foster Care Coordinator-PT position is funded 100% with Child and Family Allocation from State Department of Children and Families. Total Cost: \$30,413.08. Total tax-levy cost: \$0.00.
	Parents Supporting Parents Specialists -1 FT and 2 PT (1.96 FTE)	Create	Yes	Yes	Yes	Yes	The Parent Supporting Parents Specialists are 100% with Child and Family Allocation from State Department of Children and Families. Total Cost: \$117,024.08. Total tax-levy cost: \$0.00.
Management Information Systems	Programmer/Systems Analyst	Refer to Human Services					Refer to Human Services – Administrative Services Division

FTE and COST		DEPARTMENT HEAD	COUNTY ADMINISTRATOR	FINANCE COMMITTEE	COUNTY BOARD
Total FTEs Created		19.6	19.6	19.6	19.6
Total FTEs Eliminated		(3.135)	(3.135)	(3.135)	(3.135)
Sub-Total (in FTEs)		16.465	16.465	16.465	16.465
Total FTEs Unfunded		0.00	0.00	0.00	0.00
Total FTEs Funded		.40	.40	.40	.40
Net Change (in FTEs)		16.865	16.865	16.865	16.865
General Tax-levy change in overall budget		\$23,863.11	\$23,863.11	\$23,863.11	\$23,863.11
Non-County levy change		\$1,354,251.74	\$1,354,251.74	\$1,354,251.74	\$1,354,251.74

2023 Classification of Authorized Positions

ADMINISTRATION (4.5 FT)

ADMINISTRATION (3.5 FT)

- 1 County Administrator
- 1 Administrative Secretary
- 1 Project and Relations Analyst
- s 0.5 Operations Manager (shared FT with Highway)

CJCC (1 FT)

- 1 CJCC/Treatment Courts Coordinator

CENTRAL SERVICES (8.25 FT, Pool)

- 1 Facilities Director
- 1 Building and Maintenance Supervisor
- 1 Building Maintenance Worker I
- 1 Building Maintenance Worker II
- 1 Central Services Worker
- 3.25 Custodian (1 FT shared FT with Sheriff; 1 FT funded PT)
- Pool of Custodians

CHILD SUPPORT AGENCY (11 FT, 1 STUDENT)

- 1 Child Support Director
- 1 Administrative Assistant II
- 6 Child Support Specialist I/II
- r 1 Child Support Specialist I/II
- r u 1 Child Support Specialist I/II
- u 1 Coop Student
- 1 Lead Child Support Specialist
- Note: 2 Asst Corp Counsel budgeted in CSA, authorized in Corporation Counsel budget.

CLERK OF COURTS (28 FT, 2 PT, 8 SE, 1 STUDENT)

- 1 Clerk of Circuit Court
- 1 Administrative Assistant I (FCC) (PT)
- 1 Child Custody Evaluator
- 1 Circuit Court Commissioner/Deputy Reg in Probate
- 1 Circuit Court Comm/FCS Director/Reg in Probate
- r 1 Commissioner Legal Specialist
- 1 Court Coordinator
- 9 Deputy Court Clerk I/II (8 FT, 1 PT)
- u 1 Deputy Court Clerk I/II
- 1 Deputy Court Clerk II/III
- 2 Deputy Court Clerk III
- 2 Deputy Reg. in Probate/Juvenile Cl. II/III
- 1 Family Court Mediator
- 1 Financial Chief Deputy
- 4 Judicial Assistant
- 1 Operations Chief Deputy
- u 1 Register in Probate/Circuit Court Commissioner
- u 1 Student Intern
- SE 4 Circuit Court Reporter
- SE 4 Judge

CORPORATION COUNSEL (6 FT)

- 1 Corporation Counsel
- 4 Assistant Corporation Counsel
- 1 Paralegal II

COUNTY BOARD (30 PT)

- 30 County Board of Supervisors (PT)

COUNTY CLERK (3 FT, OPTs)

- 1 County Clerk
- 1 Chief Deputy County Clerk
- 1 Program Ass't/Deputy Elections Cl. (Funded PT)
- Election Pool Assistance (OPT)

DISTRICT ATTORNEY (11 FT, 5 FT SE, 2 PT SE)

- 1 Office Manager
- 1 Administrative Assistant II
- 1 First Offender Program Director
- 4 Legal Secretary
- * 1 Legal Secretary
- 1 Legal Secretary/Justice Computer Specialist
- 1 Paralegal III
- 1 Victim Witness Coordinator
- SE 1 District Attorney
- SE 6 Assistant District Attorney (4 FT, 2 PT)

ECONOMIC DEVELOPMENT (5 FT)

- t 1 ThriveEd President/JCEDC Executive Director
- u 1 Investor Relation Specialist
- t* 1 Director of Community Development
- 1 Marketing Manager
- 1 Program Assistant
- e Eliminate Database Technician-OPT

EMERGENCY MANAGEMENT (2.0 FT)

- 1 Emergency Management Director
- s 1 Program Assistant

FAIR PARK (6 FT, 1 PT, 1 OPT, 4 Seasonal, Pool Laborers, 15-20 Fair Week)

- 1 Fair Park Director
- 1 Administrative Assistant II
- n 1 Auctioneer Coordinator (PT)
- 1 Building and Grounds Worker I (OPT, 1000 hrs)
- 1 Events and Operations Manager
- Fair Week Staff (Approximately 15-20 positions)
- 1 Laborer (Seasonal)
- 2 Maintenance Worker II
- u 1 Marketing Specialist
- 1 Office Assistant (Seasonal)
- 2 On-Site Caretaker (Seasonal 6 month)
- Occasional Pool of Laborers, as needed

FINANCE DEPARTMENT (5 FT)

- 1 Finance Director
- 1 Accounting Specialist II
- 1 Accounting Specialist III
- 1 Assistant Finance Director
- 1 Budget Analyst I

HEALTH DEPARTMENT (15 FT, 3 PT, 2 pool)
 1 Director/Health Officer
 1 Accountant II
 1 Administrative Assistant II
 1 Administrative Assistant II (FT Funded PT)
r 1 Community Health Development Worker
u 1 Epidemiologist
 1 Licensed Practical Nurse
 1 Program Assistant (PT)
 4 Public Health Nurse
 1 Public Health Nurse (FT Funded PT)
u 1 Public Health Nurse
 1 Public Health Program Manager
 1 Registered Dietician/Registered Nurse (PT)
 1 WIC Project Director Supervisor
 1 WIC Registered Dietetic Technician (PT)
 Occasional Pool of WIC Peer Counselors
 Occasional Pool for Public Health Nurse

HIGHWAY (56.5 FT, 2 Pool)
 1 Highway Commissioner
 1 Accounting Manager
 1 Accounting Specialist I
 1 Accounting Specialist II
 1 Bridge Crew Foreman
 4 Equipment Mechanic
 1 Equipment Parts Person
 1 Fleet Manager
 1 GIS/Engineering Technician
 1 Grade Crew Foreman
 1 Highway Foreman
 3 Highway Operations Superintendent
 37 Maintenance Worker III
s 0.5 Operations Manager (shared FT with Administration)
 1 Sign Foreman
 1 Welder Fabricator
 Pool of Seasonal Positions (2,200 hours)
 Pool of Highway Workers (1,700 hours)

HUMAN RESOURCES (6 FT)
HUMAN RESOURCES (5 FT)
 1 Human Resources Director
 1 Benefits Administrator
 1 Human Resources Coordinator II
u 1 Human Resources Specialist
 * 1 Recruitment and Retention Specialist I/II

RISK MANAGEMENT/SAFETY (1 FT)
 1 Risk Manager/Safety Officer

HUMAN SERVICES (231 FT, 18 PT, 4 Pool)
ADMINISTRATIVE SERVICES DIVISION (24 FT, 2 PT)
 1 Director of Human Services
 1 Compliance Officer

FISCAL (17 FT, 1 PT)
 1 Administrative Services Div. Mgr.
 1 Accountant I
 1 Accounting Assistant II (PT)
n 1 Accounting Specialist II
 4 Accounting Specialist II
 1 Accounting Supervisor

2 Administrative Assistant I
 1 Administrative Assistant II
 1 Billing and IT Supervisor
 1 Financial Intake Worker
 1 Medical Office Assistant
r 1 Office Manager
 1 Protective Payee
 1 Senior Accounting Supervisor
 NOTE: 1 Ass't Corporation Counsel budgeted in Human Services, but authorized in Corporation Counsel budget.
 NOTE: 1 Programmer/Systems Analyst budgeted in Human Services, but authorized in Management Information Systems

MAINTENANCE (5 FT, 1 PT)
u 1 Building Maintenance Worker I
 1 Building Maintenance Worker II
 2 Custodian (1 FT, 1 PT)
 1 Lead Custodian
 1 Lead Maintenance Worker

ADRC & AGING SERVICES DIVISION (17 FT, 7 PT, 3 pool)
 1 Aging & Disability Resource Division Manager
 1 ADRC Supervisor
 1 Administrative Assistant II
 4 Aging & Disability Resource Specialist I
rt 1 Aging & Disability Resource Spec Lead Case Mgr.
 3 Benefits Specialist
 1 Dementia Care Specialist
r 1 Family Caregiver Support (PT)
 1 Home Delivered Meal Assessor (PT)
 1 Nutrition Program Supervisor
 5 Nutrition Site Manager (PT)
 1 Transportation Coordinator/Van Driver
 1 Transportation Supervisor
 Pool of Van Driver I, II, and IIIs

BEHAVIORAL HEALTH DIVISION (103 FT, 2 PT, 1 Pool)
 1 Behavioral Health Division Manager

COMMUNITY SUPPORT PROGRAM (18 FT)
 1 Community Support Program Manager
 2 Community Support Program Clinical Coord
 12 Community Support Program Prof I/II/III
 1 Financial Assistance Worker
 1 Mental Health Technician/Program Assistant
n 1 Registered Nurse

COMPREHENSIVE COMMUNITY SERVICES (43 FT, 1 PT)
 1 Comprehensive Community Services Manager
 1 Administrative Assistant II
 2 Administrative Specialist I
n 2 Administrative Specialist I (1FT, 1PT)
t 20 CCS Facilitator Associate/I/II
n 3 CCS Facilitator Associate/I/II
f 1 Licensed Practical Nurse
 2 Mental Health Professional
 1 Mental Health Professional FCT
 3 Psychosocial Rehabilitation Worker
n 2 Psychosocial Rehabilitation Worker
 1 Psychosocial Rehab Worker/Housing Specialist
 5 Psychotherapist

CRISIS SERVICES (18 FT, 1 PT, 1 Pool)

- 1 Administrative Assistant I
- 1 Adult Protective Services Case Manager
- r 1 Adult Protective Services Lead
- 1 Crisis Services Manager
- 6 Crisis Stabilization Worker
- 1 Group Home Supervisor
- 4 Intake Worker
- n 1 Intake Worker
- 3 Intake After Hours Worker
- r 1 Intake After Hours Worker
- n 1 Intake After Hours Worker (PT)
- Intake After Hours Worker (PT)
- e Eliminate Community Outreach Worker

MENTAL HEALTH / AODA (23 FT)

- 1 Mental Health / AODA Manager
- 1 Administrative Assistant II
- u 1 Human Services Prof I/IDP Assessor/Counselor
- 1 Human Services Professional I/TCM Case Manager
- 1 Human Services Professional I/Opioid Case Manager
- 1 IDP Assessor/Psychotherapist
- 1 Psychiatric Advanced Prescriber
- 13 Psychotherapist
- 1 Psychotherapist - CJCC
- 2 School Psychotherapist
- n*+ 1 Psychotherapist - CJCC (PT)

CHILD AND FAMILY DIVISION (64 FT, 6 PT)

- 1 Child & Family Division Mgr/Deputy Director
- t 1 Parents Supporting Parents Coordinator
- r 1 Foster Care Coordinator II
- n 1 Foster Care Coordinator I (PT)
- t 3 Parents Supporting Parents Specialists (PT)
- n+ 2 Parents Supporting Parents Specialists

BIRTH-TO-THREE / PRESCHOOL (6 FT)

- 1 Birth-to Three / Preschool Supervisor
- 1 Early Intervention Service Coordinator
- 1 Early Intervention Service Coordinator-Bilingual
- 3 Early Intervention Teacher

CHILD PROTECTIVE SERVICES (14 FT)

- 1 Child Protective Services Supervisor
- 7 Child Protective Services Ongoing Professional I
- n 1 Child Protective Services Ongoing Professional I
- 1 Community Outreach Worker
- 2 Community Services Wraparound Coordinator
- 2 Family Development Worker
- e Eliminate Family Development Worker

INTAKE (12 FT)

- 1 Intake Manager
- r 1 Administrative Spec I/Internal Medical Auditor
- 1 Family Advocate
- 8 Intake Worker
- 1 Parent Coach

YOUTH JUSTICE (9 FT)

- 1 Youth and Family Service Supervisor
- 8 Youth Justice Worker I/II

CHILDREN'S LONG-TERM SUPPORT SERVICES (19 FT)

- r 1 Children's Long-Term Support Supervisor
- 1 Administrative Assistant II
- r 1 Administrative Spec I/Internal Medical Auditor
- r 11 CLTS Support and Services Coordinator I
- n 4 CLTS Support and Services Coordinator I
- n 1 CLTS Support and Services Lead Worker
- e 1 CLTS Support and Services Coordinator II

ECONOMIC SUPPORT DIVISION (22 FT)

- 1 Economic Support Division Manager
- 1 Administrative Assistant II
- 1 Economic Support Lead
- 1 Economic Support Lead-Elderly, Blind, Disabled
- 17 Economic Support Specialist I/II|ESS I/II-Bilingual
- 1 Economic Support Supervisor

LAND & WATER CONSERVATION (6 FT, 1 Intern)

- 1 Land & Water Conservation Director
- 1 Administrative Specialist I
- 3 Resource Conservationist
- u 1 Student Intern
- 1 Water Resource Management Specialist

MANAGEMENT INFORMATION SYSTEMS

(11 FT, 1 PT, 1 STUDENT)

- 1 Information Technology Director
- 1 Central Duplicating Clerk (PT)
- 2 Computer Hardware Technician/
Microcomputer Specialist
- r 2 Senior IT Specialist
- u 1 Network Specialist
- 2 Programmer Analyst/Systems Analyst /
Senior Systems Analyst
- n 1 Program Analyst/Systems Analyst (HS)
- 1 Senior Network Specialist Supervisor
- 1 Senior Systems Analyst Supervisor
- u 1 Student Hardware Technician

MEDICAL EXAMINER (1 FT, 2 PT, 1 Pool)

- 1 Medical Examiner
- 1 Chief Medical Examiner Investigator (PT)
- 1 Medical Examiner Investigator (PT)
- Pool of Occasional Medical Examiner Investigators

PARKS (8 FT, 3 PT, 6 OPT, Pool)

- 1 Parks Director
- 1 Administrative Assistant II (PT)
- 3 Building & Grounds Maintenance Worker II
- 1 Building & Grounds Maintenance Worker III
- 1 Dog Park Ranger (1000 hours - OPT)
- 5 Grounds Worker (1000 hours - OPT)
- 1 Parks Building & Grounds Worker I (PT)
- 1 Parks Construction & Maintenance Lead
- u 1 Parks Supervisor
- 1 Program Assistant
- u 1 Volunteer Coordinator (PT)
- Pool of Seasonal Workers (1200 hours total)

REGISTER OF DEEDS (5 FT)

- 1 Register of Deeds
- u* 1 Administrative Assistant I
- 1 Chief Deputy Register of Deeds
- 1 Deputy Register of Deeds I (Funded PT)
- 1 Deputy Register of Deeds II

SHERIFF (125.75 FT, 4 PT, 2 OPT, 3 Pool)

ADMINISTRATIVE/DETECTIVE DIVISION
(19 FT, 1 PT, 1 OPT, 1 Pool)

- 1 Sheriff
- r* 1 Accounting Specialist II
- s* 4 Administrative Assistant II (3 FT, 1 PT)
- 2 Administrative Specialist I
- 1 Captain
- 1 Chief Deputy
- 8 Detective
- 2 Sergeant
- u* 1 Undersheriff (OPT)
- Pool of part-time drug task force deputies

PATROL DIVISION (41 FT)

- 1 Captain
- 1 Administrative Assistant II
- 32 Deputy
- 1 Mechanic
- 6 Sergeant

SUPPORT SERVICES DIVISION (11 FT, 1 Pool)

- 1 Sergeant
- 1 Administrative Specialist I
- 5 Deputy
- u* 4 Deputy
- Pool of part-time deputies, as needed

COMMUNICATION DIVISION (11 FT, 1 Pool)

- 1 Communication IT Project Coordinator II
- 9 Communication Operator I/II
- 1 Communication Operator III
- Pool of part-time Communications Operators

JAIL DIVISION (43.75 FT, 3 PT, 1 OPT)

- 1 Captain
- 1 Accounting Assistant I
- 1 Accounting Assistant II
- 5 Cook (1 FT, 3 PT, 1 OPT)
- 0.75 Custodian (FT shared with Central Services)
- 32 Deputy
- 1 Jail Food Services Supervisor
- 6 Sergeant

TREASURER (1.6 FT, 1 PT)

- 1 County Treasurer
- 0.6 Administrative Specialist I/Deputy Treasurer
(FT shared with Land Information Office)
- 1 Assistant Deputy Treasurer (PT)

UNIVERSITY EXTENSION (2 FT, 4.1 SE, 1 Intern)

- 1 4-H Summer Intern
- 1 Administrative Specialist I
- 1 Administrative Assistant II
- SE* 1 4-H Program Educator-SE (*Jefferson*)
- SE* 1 Area Extension Director (*Jefferson, Rock & Walworth*)
- SE* 0.3 Community Development Educator-SE (*Jefferson & Waukesha*)
- SE* 0.5 Regional Crops Educator-SE (*Jefferson, Rock & Walworth*)
- SE* 0.3 Regional Dairy Educator-SE (*Dane, Dodge, Jefferson, Rock & Dane*)
- SE* 0.8 FoodWise Educator (*Jefferson & Walworth*)-SE (2 PT)
- SE* 0.2 Horticulture Outreach Specialist-SE (*Jefferson, Rock, & Walworth*)

VETERANS SERVICE (3 FT, 1 PT)

- 1 Veterans Service Officer
- 1 Deputy Veterans Service Officer
- * 1 Veteran Benefits Specialist
- 1 Veteran Service Clerk (PT)

ZONING AND LAND INFORMATION (12.4 FT, 2 Intern)

1 Planning and Zoning Director

ZONING DIVISION (7 FT, 1 Intern)

- 1 Administrative Specialist I
- 1 Intern
- u* 1 Onsite Waste Systems Technician
- 1 Program Assistant
- 1 Solid Waste/Clean Sweep Specialist
- 2 Zoning/Onsite Waste Systems Technician
- u* 1 Zoning/Onsite Waste Systems Technician

LAND INFORMATION DIVISION (4.4 FT, 1 Intern)

- 0.4 Administrative Specialist I/Deputy Treasurer
(FT shared with Treasurer)
- 1 GIS Specialist I
- 1 GIS Specialist III
- 1 Senior Real Property Lister
- u* 1 Student Intern
- 1 Surveyor

- n* = New Position
- f* = Previously unfunded Positions
- r* = Reclassified/New Job Title Positions
- u* = Unfunded Positions
- e* = Eliminated Positions
- s* = Status Change of FTE
- SE* = State Positions
- t* = Title Change only
- * = ARPA funded
- + = Amendment to 2023 Budget

AUTHORIZED POSITION SUMMARY-Includes Budget Amendments

2022*	2023**	Change	Type
541	574	33	Full-Time Position
27	34	7	Part-Time Position
30	30	0	County Board Supervisors (PT)
36	36	0	Seasonal/Occasional/LTE Position/Student
634	674	40	Total County Positions
18.1	18.1	0	State Positions
652.1	692.1	40	Total Positions
25	26	1	Unfunded Positions
627.1	666.1	39	Total Funded Positions

**Note: 1 Psychotherapist position was inadvertently removed from the 2022 Classification of Authorized Positions.*

There were 13 positions created in 2022 by resolution.

***Amendment in the 2023 budget included the creation of a Psychotherapist-CJCC (PT) and the elimination of 2 Parents Supporting Parents (PT) positions and creation of 1 Parents Supporting Parents (FT) position*

Fee Schedule - 2022/2023

* denotes change from prior year

Departments	Unit	2022 Rate	2023 Rate
Child Support			
Request for Payment Records	Per Year	5.00	5.00
Process NIVD Income Withholdings (Including Unemployment)	Per Request	35.00	35.00
Perform NIVD Account Reconciliations (Affidavit or Certification)	Per Year	35.00	35.00
Reconciliation of Percentage Expressed Orders (NIVD)	Per Year	35.00	35.00
Clerk of Courts			
Mediation Fee		300.00	300.00
Custody Study		1,500.00	1,500.00
Parent Education Program Fee (Based on Ability to Pay)		10-15	10-15
The rest of the fees are set by Statute-Ch. 814.			
Central Duplication-MIS Department			
For Special or Large Projects-Contact for Quotes			
Single-Side Copies	Per Copy	0.025	0.025
Pollbooks	Per Single Side	0.035	0.035
Public-Black and White	Per Copy	0.25	0.25
Laminating	Per Sheet	.35-.65	.35-.65
County Clerk			
Marriage Licenses		110.00	110.00
Marriage Licenses Waiver		25.00	25.00
Marriage Licenses Waiver-Active Military		10.00	10.00
Reissuance or Correction of Marriage License		10.00	10.00
Conservator License	Per Transaction	0.50	0.50
DMV Temporary License		5.00	5.00
DMV Metal Plates		19.50	19.50
DMV Renewal Stickers		10.00	10.00
DNR, ATV, Boat, Snowmobile		4.00	4.00
County Directory-Includes Tax		2.00	2.00
Passport Fees		25.00	25.00
Passport Picture Fees		12.00	12.00
Elections			
SVRS Reports		Variable	Variable
SVRS Annual Charges-Base, plus Variable		Variable	Variable
Election Cost Reimbursement		Variable	Variable
District Attorney			
Discovery	Page	0.30	0.30
CD/DVD/USB	Each	15.00	15.00
First Offender Program Fee		350.00	350.00
Fair Park			
FACILITIES			
Set-Up Day Prior to Event before 4pm	% of Building Rate	50%	\$ 0.50
Set-Up Day Prior to Event after 6pm	% of Building Rate	30%	\$ 0.30
Building #2 - Dairy Barn (60'x260'=15,600 sq feet)	Per Day	624.00	\$ 624.00
* Building #2 - With Ties Stalls	Per Day		\$ 675.00
Building #2 - With Box Stalls (94 - 10' x 10' Box Stalls)	Per Day	1,410.00	\$ 1,410.00
* Building #2A - Milk House/Parlor (Active Milking)	Per Day	140.00	\$ 150.00
* Building #2A - Milk House/Parlor (Space)	Per Day		\$ 75.00
Building #3 - Horse Barn (60'x260'=15,600 sq feet)	Per Day	624.00	\$ 624.00
* Building #3 - With Ties Stalls	Per Day		\$ 675.00
Building #3 - With Box Stalls (94 - 10' x 10' Box Stalls)	Per Day	1,410.00	\$ 1,410.00
Building #5 - Cleary (60'x112'=6,720 sq feet)	Per Day	336.00	\$ 336.00
Building #6 - Covered Warm-up	Per Day	256.00	\$ 256.00
* Building #6 - Covered Warm-up with Indoor or Outdoor Arena Rental (33% Disc)	Per Day	128.00	\$ 169.00
Building #7 - Indoor Arena	Per Day	630.00	\$ 630.00
* Building #7 - Indoor Arena with Outdoor Arena Rental (33% Discount)	Per Day	315.00	\$ 422.00
* Building #7 - Indoor Arena (33% of full day)	Per 1/2 Day		\$ 422.00
* Building #7 - Indoor Arena	Per Hour (2 Hrs Max)		\$ 35.00
Building #8 - Draft Horse Barn	Per Day	375.00	\$ 375.00
Building #8 - Draft Horse Barn with stalls (40-10'x10' stalls)	Per Day	600.00	\$ 600.00
Building #11 - Swine (w covered show area)	Per Day	351.00	\$ 351.00
Building #11A -Jones Annex	Per Day	300.00	\$ 300.00

Fee Schedule - 2022/2023

* denotes change from prior year

Departments	Unit	2022 Rate	2023 Rate
Building #12 - Activity Center	Per Day	540.00	\$ 540.00
Weekday (Mon-Wed 20% Discount)	Per Day	432.00	\$ 432.00
Controlled Environment = Heat or Air Conditioning	Per Day	100.00	\$ 100.00
* Building #12A - Kitchen	Per Day	275.00	\$ 150.00
* Building #12A - Kitchen With Activity Center Rental (33% Discount)	Per Day		\$ 100.00
Building #13 - Administration Building -Conference Room	Per Day	90.00	\$ 90.00
Building #13 - Administration Building - Lobby	Per Day		\$ 90.00
* Building #13 -Administration Building Conference Room/Lobby withActivity Center Rental (33% Discount)	Per Day	63.00	\$ 60.00
Building #14 - West (40'x160'=6,400 sq feet)	Per Day	320.00	\$ 320.00
Building #14 - West - with heat	Per Day	420.00	\$ 420.00
Building #15 - East (56'x160'=8,960 sq feet)	Per Day	448.00	\$ 448.00
Building #16 - MAP (60' x100' = 6,000 sq ft)	Per Day	300.00	\$ 300.00
Building #17 - Beef Barn (52'x120' = 6,240 sq ft - Open Air Pole Barn)	Per Day	250.00	\$ 250.00
Building #18 - Sheep Barn (52'x215' = 11,180 sq ft - Open Air Pole Barn)	Per Day	335.00	\$ 335.00
Building #19 - Goat Barn (52' x130' = 6,760 - Open Air Pole Barn w 48 pens)	Per Day	270.00	\$ 270.00
Building #21 - Food Building (25'x25' = 625 sq ft)	Per Day	225.00	\$ 225.00
* Building #22 - Fair Park Grill (20'x30'=600 sq ft)	Per Day	275.00	\$ 225.00
* Building #23 -Grandstand (2000 seats & area within footprint)	Per Day	900.00	\$ 1,000.00
Building #25 - Picnic Pavilion	Per Day	90.00	\$ 90.00
Building #25 - Picnic Pavilion with camping sites (Prorated based on # of campers)	Contact Fair Office		
Outdoor Space			
Outdoor Arena #4 - North (115' x 220')(includes 2 daily arena preps)	Per Day	150.00	\$ 150.00
Outdoor Arena #9 - West Small (80'x200') (includes 2 daily arena preps)	Per Day	150.00	\$ 150.00
Outdoor Arena #10 - West Large (150'x250') (includes 2 daily arena preps)	Per Day	150.00	\$ 150.00
Outdoor Arenas #4 or #9 or #10 (33% Discount)	Per Half Day, Per Arena	100.00	\$ 100.00
* Outdoor Arena s #4 or #9 or #10	Per Hour (2 Hour Min/1/4)	60.00	\$ 35.00
Outdoor Event Space	sq.ft. per day	\$0.02	\$0.02
Animal Event Support			
Individual Livestock Pens - JCFP Staff set up/take down (Sheep/Hog/Goat)	Per Stall	12.00	\$ 12.00
Individual Livestock Pens - Promotor set up/take down (Sheep/Hog/Goat)	Per Stall	6.00	\$ 6.00
* Individual Livestock Gates (Small/Large)	per piece		\$ 2.00
Individual Horse Stalls (JCFP Staff set up)	per stall	20.00	\$ 20.00
* Shavings (Bag) - Bulk Order	Current Rates		TBD
* Shavings (Bag) - Delivered to stall	Current Rate plus Labor		TBD
Cage/Hole (JCFP Set-up/Tear-down)	Each	2.00	\$ 2.00
Cage/Hole (Promoter Set-up/Tear-down)	Each	1.00	\$ 1.00
Arena Prep (Drag/Roll/Water)	Per Prep	30.00	\$ 30.00
* Animal Footing	TBD	Labor + Material	Market Rate
* Manure Dumpster Fee (includes removal from Bldg./site)	Per 20 yd. Dumpster	200.00	Market Rate
Event Support			
Copies	Per Page	0.25	\$ 0.25
Table (JCFP Set-up/take-down)	Each	7.00	\$ 7.00
Table (Promoter Set-up/take-down) (Bar-Picnic-Spool -Square-Round)	Each	5.00	\$ 5.00
Chair (JCFP set-up/take-down)	Each	2.00	\$ 2.00
Chair (Promoter set-up/take-down)	Each	1.00	\$ 1.00
* Pipe & Drape (10' x 8' sections)	Per section		\$ 20.00
* Bleachers	Per Seat	11.00	\$ 0.50
Sound Systems - Additional	Per Event/Per Building	110.00	\$ 110.00
* Garbage Dumpster Fee	Per 6 yd. Dumpster	170.00	Market Rate
* Garbage Dumpster Fee	Per 20 yd. Dumpster	225.00	Market Rate
* Garbage Fee	Per Ton of Garbage	70.00	Market Rate
* Recycle Dumpster Fee	Per 20 yd. Dumpster	300.00	Market Rate
* Recycle Fee	Per Ton of Recycle	60.00	Market Rate
* Garbage Dumpster Live Loading	TBD	Ask for Quote	Market Rate
Event Fence/Gates	TBD	Labor + Material	
* On Site JCFP Staff Labor	Per Hour/Person	65.00	Market Rate

Fee Schedule - 2022/2023

* denotes change from prior year

Departments	Unit	2022 Rate	2023 Rate
Labor with Bobcat	Per Hour/Person	120.00	\$ 120.00
10' x 10' Frame Tent	Per Day	160.00	\$ 160.00
10' x 20' Frame Tent	Per Day	200.00	\$ 200.00
Trailers			
* Office Trailer	Per Day		\$ 90.00
* Office Trailer with any other facility rental (33% Discount)	Per Day		\$ 60.00
* Refrigerated Trailer	Per Day		\$ 50.00
* Refrigerated Cooler (2 Door)	Per Day		\$ 10.00
* Storage Trailer	Per Day		\$ 20.00
* Water Trailer	Per Day		\$ 20.00
Stages			
* Aluminum Stage (includes set-up and stairs)	Per Event	240.00	\$ 200.00
* Stage sections (4x8 sections)	Per Section	25.00	\$ 20.00
Wood Stage (includes set-up and stairs)	Per Event	130.00	\$ 130.00
* Risers (4x6 sections)	Per Section	15.00	\$ 10.00
Vendors			
Food & Beverage Vendor Fees (small event - JCFP retains 100% of commission)	Gross Sales	10%	\$ 0.10
* Food & Beverage Vendor Fees (Large event - JCFP retains 66%-promoter 33% of commission in credit)	Gross Sales		\$ 0.15
Outdoor Non F&B Vendor Fee (Under 1,000 sq. ft.)	Per Day, Per Sq. Ft.	0.15	\$ 0.15
Outdoor Non F&B Vendor Fee (Over 1,000 sq. ft.)	Per Day, Per Sq. Ft.	0.10	\$ 0.10
* Event Vendor Electrical Hook-up	Per Day, Per Vendor	\$8.00	Market Rate
Camping Sites (includes restrooms, showers and dumpstation)			
Camping-Electric, Water & Sewer (1-6 Nights)	Per Night	45.00	\$ 45.00
* Camping-Electric, Water & Sewer (7-29 Nights) - 20% Discount	Per Night		\$ 36.00
* Camping-Electric, Water & Sewer (30 Nights or more) - 30% Discount	Per Night		\$ 31.50
Camping-Electric & Water (1-6 Nights)	Per Night	35.00	\$ 35.00
* Camping-Electric & Water (7-29 Nights) - 20% Discount	Per Night		\$ 28.00
* Camping-Electric & Water (30 Nights or more) - 30% Discount	Per Night		\$ 24.50
* Camping - Non-Electric	Per Night	23.00	\$ 25.00
* Camping - No Electric (7-29 Nights) - 20% Discount	Per Night		\$ 20.00
Camping - No Electric (30 Nights or more) - 30% Discount	Per Night	15.00	\$ 15.00
Dump Station Fee		10.00	\$ 10.00
Storage: (During Season)			
* Inside (5 months)	Linear Ft.	15.00	\$ 20.00
* Covered Outside (5 months)	Per Unit	150.00	\$ 175.00
* Uncovered Outside (5 months)	Per Unit		\$ 150.00
Jefferson County Agriculture Promotional Events (i.e. Dairy Breakfast, Pork Chop Dinner, etc.)			
* Adult Ticket	Per Person	8.00	TBD
* Youth Ticket	Per Person	4.00	TBD
Fair Week			
Gate Admission			
* General Admission (Ages 13-61)	Per Person	10.00	\$ 12.00
* Youth/Senior Admission (Ages 6 -12) (Ages 62 & Up)	Per Person	5.00	\$ 8.00
Child Admission (Ages 5 & Under)	Per Person	\$ -	\$ -
Exhibitor Wristband (Season Pass)	Per Person	15.00	\$ 15.00
Family 5 Pack (Vendors & Campers)	5 Admission Tickets	30.00	\$ 30.00
Family 5 Pack	5 Admission Tickets	35.00	\$ 35.00
Camping (All Fair week camping sites are water & Electric Only, dumpstation access)			
* Animal Exhibitor Camping Early Bird Special (Before June 1) 30% Discount	Per Site/ 8 nights	175.00	\$ 196.00
* Animal Exhibitor Camping Regular Price (June 1 -30) 20% Discount	Per Site/ 8 nights		\$ 224.00
* Animal Exhibitor Camping Site Late Fee(After July 1) Non Fair Rate	Per Site/ 8 nights	\$100 plus fee	\$ 280.00
Vendor/Partner Camping Site Fee - Non Fair Rate	Per night	35.00	\$ 35.00
Parking			
VIP Vehicle Parking Fee (Across Street)	Per Vehicle	10.00	\$ 10.00
Inside Fair Park - Reserved Vehicle Parking Early Bird (Before June 1)	Per Vehicle/week	75.00	\$ 75.00
Inside Fair Park - Reserved Vehicle Parking (After June 1)	Per Vehicle/week	100.00	\$ 100.00
Inside Fair Park - Exhibitor Trailer Parking	Per Vehicle/week		\$ -
Inside Fair Park -Vendor/Partner Storage Trailer Parking	Per unit/week	100.00	\$ 100.00
* Outside Fair Park - Vendor/Partner Storage Trailer Parking	Per unit/week		\$ 50.00
Vendor/Partner			
Food & Beverage Vendor Fee	Per Frontage Foot	40.00	\$ 40.00
Non-F&B Vendor/Partner under 800 sq. ft	Per Frontage Foot	35.00	\$ 35.00
Non-F&B Vendor/Partner over 800 sq. ft	Per Sq. Ft.	0.30	\$ 0.30
Electricity 120 Volt-20 amp	Each	65.00	\$ 65.00
Electricity 240 Volt-20-50 amp	Each	160.00	\$ 160.00
Electricity 240 Volt-60-100 amp	Each	200.00	\$ 200.00
Exhibitors			

Fee Schedule - 2022/2023

* denotes change from prior year

Departments	Unit	2022 Rate	2023 Rate
* Non-Animal Fee (Other Fee)	Per Entry	\$0.25	\$ 0.25
* Dairy Department Fee	Per Entry	\$5.00	\$ 5.00
* Beef Department Fee	Per Entry	\$5.00	\$ 5.00
* Swine Department Fee	Per Entry	\$5.00	\$ 5.00
* Sheep Department Fee	Per Entry	\$5.00	\$ 5.00
* Goats Department Fee	Per Entry	\$5.00	\$ 5.00
* Poultry Department Fee	Per Entry	\$1.00	\$ 1.00
* Rabbits Department Fee	Per Entry	\$1.00	\$ 1.00
* Horse & Pony Department Fee	Per Entry	\$1.00	\$ 2.50
* Draft Horse Department Fee	Per Entry	\$5.00	\$ 5.00
* Equine Stall Fee	Per Stall	\$10.00	\$ 10.00

Note: Per Jefferson County Board rules, the Director may deviate from the established fee structure when it is advantageous to the operation of the Fair Park, and shall report such arrangements to the Committee.

Finance

Garnishment Fee		15.00	15.00
Child Support Fee		3.00	3.00
Duplicate W-2		10.00	10.00
Invalid Bank Account		25.00	25.00
COBRA-Dental Premiums (Regular premium with additional 2%)			
Single (\$44)	Per Month	43.82	43.82
Family (\$93)	Per Month	93.80	93.80

Health Department

Immunization Admin Fee (for Free Vaccines) - Child		15.00	15.00
Immunization Admin Fee (for Free Vaccines) - Adult		10.00	10.00
TB Skin Tests		15.00	15.00
Adult Influenza		35.00	35.00
Inter-Department: Behavioral Health or Drug Treatment Injections (Human Services)		20.00	20.00
Food Service Fees			
Retail Food - Serving Meals (PrePackaged)		121.00	121.00
Pre-inspection Fee for New Buildings or Change of Use		134.00	134.00
Pre-inspection Fee for Change of Owner		100.00	100.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		175.00	175.00
Retail Food - Serving Meals Low		264.00	264.00
Pre-inspection Fee for New Buildings or Change of Use		332.00	332.00
Pre-inspection Fee for Change of Owner		249.00	249.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		326.00	326.00
Retail Food - Serving Meals Moderate		379.00	379.00
Pre-inspection Fee for New Buildings or Change of Use		488.00	488.00
Pre-inspection Fee for Change of Owner		366.00	366.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		479.00	479.00
Retail Food - Serving Meals Complex		620.00	620.00
Pre-inspection Fee for New Buildings or Change of Use		798.00	798.00
Pre-inspection Fee for Change of Owner		598.00	598.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		785.00	785.00
Transient Retail Food - TCS		195.00	195.00
Transient Retail Food - Non-TCS		80.00	80.00
Transient Retail Food - Prepackaged TCS		50.00	50.00
Lodging Fees			
Tourist Rooming House (1-4 rooms)-License		126.00	126.00
Pre-inspection Fee for New Buildings or Change of Use		306.00	306.00
Pre-inspection Fee for Change of Owner		229.00	229.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		200.00	200.00
Bed & Breakfast		126.00	126.00
Pre-inspection Fee for New Buildings or Change of Use		306.00	306.00
Pre-inspection Fee for Change of Owner		229.00	229.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		200.00	200.00
Hotel/Motel (5-30 rooms)-License		236.00	236.00
Pre-inspection Fee for New Buildings or Change of Use		489.00	489.00
Pre-inspection Fee for Change of Owner		366.00	366.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		295.00	295.00
Hotel/Motel (31-99 rooms)-License		322.00	322.00
Pre-inspection Fee for New Buildings or Change of Use		678.00	678.00

Fee Schedule - 2022/2023

* denotes change from prior year

Departments	Unit	2022 Rate	2023 Rate
Pre-inspection Fee for Change of Owner		508.00	508.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		408.00	408.00
Hotel/Motel (100-199 rooms)-License		409.00	409.00
Pre-inspection Fee for New Buildings or Change of Use		810.00	810.00
Pre-inspection Fee for Change of Owner		607.00	607.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		515.00	515.00
Hotel/Motel (200+ rooms)-License		563.00	563.00
Pre-inspection Fee for New Buildings or Change of Use		1,208.00	1,208.00
Pre-inspection Fee for Change of Owner		906.00	906.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		714.00	714.00
Campground Fees			
Campground (1-25 sites)		201.00	201.00
Pre-inspection Fee for New Buildings or Change of Use		387.00	387.00
Pre-inspection Fee for Change of Owner		290.00	290.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		244.00	244.00
Campground (26-50 sites)		288.00	288.00
Pre-inspection Fee for New Buildings or Change of Use		576.00	576.00
Pre-inspection Fee for Change of Owner		432.00	432.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		357.00	357.00
Campground (51-99 sites)		350.00	350.00
Pre-inspection Fee for New Buildings or Change of Use		714.00	714.00
Pre-inspection Fee for Change of Owner		535.00	535.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		433.00	433.00
Campground (100-199 sites)		409.00	409.00
Pre-inspection Fee for New Buildings or Change of Use		846.00	846.00
Pre-inspection Fee for Change of Owner		634.00	634.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		510.00	510.00
Campground (200 or more sites)		471.00	471.00
Pre-inspection Fee for New Buildings or Change of Use		984.00	984.00
Pre-inspection Fee for Change of Owner		738.00	738.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		591.00	591.00
Recreational & Educational Camp		580.00	580.00
Pre-inspection Fee for New Buildings or Change of Use		1,224.00	1,224.00
Pre-inspection Fee for Change of Owner		918.00	918.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		734.00	734.00
Tattoo & Body Piercing Establishment Fees			
Tattoo Establishments-License		155.00	155.00
Pre-inspection Fee for New Buildings or Change of Use		260.00	260.00
Pre-inspection Fee for Change of Owner		195.00	195.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Tattoo & Body Piercing Establishment		253.00	253.00
Pre-inspection Fee for New Buildings or Change of Use		408.00	408.00
Pre-inspection Fee for Change of Owner		306.00	306.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Temporary Tattooing Events-License		115.00	115.00
Swimming Pool Fees			
Public Swimming Pools		338.00	338.00
Pre-inspection Fee for New Buildings or Change of Use		156.00	156.00
Pre-inspection Fee for Change of Owner		117.00	117.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Swimming Pools with Water Attraction		338.00	338.00
Pre-inspection Fee for New Buildings or Change of Use		182.00	182.00
Pre-inspection Fee for Change of Owner		136.00	136.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Swimming Pools with Water Attraction, up to 2 Slides		198.00	198.00
Pre-inspection Fee for New Buildings or Change of Use		260.00	260.00
Pre-inspection Fee for Change of Owner		195.00	195.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00

Fee Schedule - 2022/2023

* denotes change from prior year

Departments	Unit	2022 Rate	2023 Rate
Swimming Pools with Additional Pool Slides		187.00	187.00
Pre-inspection Fee for New Buildings or Change of Use		150.00	150.00
Pre-inspection Fee for Change of Owner		112.00	112.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Swimming Pools with Additional Waterslides		187.00	187.00
Pre-inspection Fee for New Buildings or Change of Use		150.00	150.00
Pre-inspection Fee for Change of Owner		112.00	112.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Retail Food Establishments (Department of Agriculture)			
Retail Food - Not Serving Meals, Complex		1,103.00	1,103.00
Pre-inspection Fee for New Buildings or Change of Use		1,020.00	1,020.00
Pre-inspection Fee for Change of Owner		765.00	765.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		459.00	459.00
Retail Food - Not Serving Meals, Moderate		426.00	426.00
Pre-inspection Fee for New Buildings or Change of Use		408.00	408.00
Pre-inspection Fee for Change of Owner		306.00	306.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		193.00	193.00
Retail Food - Not Serving Meals, Simple TCS		305.00	305.00
Pre-inspection Fee for New Buildings or Change of Use		306.00	306.00
Pre-inspection Fee for Change of Owner		229.00	229.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		193.00	193.00
Retail Food - Not Serving Meals, Simple Non-TCS		96.00	96.00
Pre-inspection Fee for New Buildings or Change of Use		91.00	91.00
Pre-inspection Fee for Change of Owner		68.00	68.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		175.00	175.00
Retail Food - Not Serving Meals, Pre-packaged		51.00	51.00
Pre-inspection Fee for New Buildings or Change of Use		-	-
Pre-inspection Fee for Change of Owner		-	-
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		175.00	175.00
Mobile Inspection Fee-License		50.00	50.00
School Inspections			
Full Service Kitchen-Inspection Fee		460.00	460.00
Preinspection		448.00	448.00
Satellite Kitchen-Inspection Fee		157.00	157.00
Preinspection		153.00	153.00
Late Fee for Annual License Renewed After July 1st (Not including school inspections)		85.00	85.00
Additional Department Fees			
Operating without a Wisconsin Certified Food Manager		150.00	150.00
Operating Without a license		500.00	500.00
Highway Department			
Access Permits			
Application Fee		25.00	25.00
Extension/Renewal		25.00	25.00
Agricultural		25.00	25.00
Single Family		25.00	25.00
Multi-Family	Up to 20 Units	75.00	75.00
Multi-Family	Over 20 Units	225.00	225.00
Commercial	Up to 100 ADT	75.00	75.00
Commercial	Over 100 ADT	225.00	225.00
Roadway/Street Access		475.00	475.00
Work on Highway Right-of-Way			
Application Fee		25.00	25.00
Extension/Renewal		25.00	25.00
Pave Existing Driveway		10.00	10.00
All Others		25.00	25.00
Oversize/Overweight			
Oversize		25.00	25.00
Overweight	Single Trip	50.00	50.00
Overweight	Annual/Unit	125.00	125.00
Utility Permits			
Application Fee		50.00	50.00
Extension/Renewal		25.00	25.00
Service Drop (first 25 feet of trenching included)		50.00	50.00
Boring	Each	75.00	75.00

Fee Schedule - 2022/2023

* denotes change from prior year

Departments	Unit	2022 Rate	2023 Rate
Open Cut	Each	400.00	400.00
Contractor Closing Road	Per Day	50.00	50.00
Vault or Other Structure		50.00	50.00
Trenching	First 200'	100.00	100.00
Trenching	Each Additional Mile	100.00	100.00
Pole Installation/Replacement/removal	Each-Min. 2	10.00	10.00
Human Resources			
County Lanyard Replacement		2.00	2.00
ID Badge Replacement-Normal		3.00	3.00
ID Badge Replacement-Proximity		5.00	5.00
Photocopies	Per Page	0.25	0.25
Human Services			
Psychiatric-Med Check	Hour	295.00	295.00
Psychiatric Evaluation-Individual	Hour	295.00	295.00
Psychiatric Evaluation-Group	Hour	68.00	68.00
Counseling-Individual	Hour	124.00	124.00
Counseling-Group	Hour	31.00	31.00
Case Management-Individual	Hour	86.00	86.00
Case Management-Group	Hour	23.00	23.00
Juvenile Supervision-Individual	Hour	86.00	86.00
Juvenile Supervision-Group	Hour	23.00	23.00
Psychiatric-C.S.P-Individual	Hour	211.00	211.00
Psychiatric-C.S.P-Group	Hour	52.00	52.00
C.S.P.-RN Nurse	Hour	110.00	110.00
C.S.P.-RN Nurse	Hour	31.00	31.00
C.S.P.-Masters	Hour	129.00	129.00
C.S.P.-Masters	Hour	28.00	28.00
C.S.P.-Bachelors	Hour	110.00	110.00
C.S.P.-Bachelors	Hour	21.00	21.00
C.S.P.-Technician	Hour	118.00	118.00
C.S.P.-Technician	Hour	18.00	18.00
O.W.I. Assessment-Standard	Task	295.00	295.00
O.W.I.-No Show	Task	145.00	145.00
O.W.I.-Reinstatement	Task	98.00	98.00
O.W.I.-Extension of D.S.P.	Task	98.00	98.00
O.W.I.-Paperwork Transfer	Task	147.00	147.00
O.W.I.-Out-of-State Add-on	Task	246.00	246.00
Lueder Haus	Day	293.00	293.00
Protective Payee-Non Care VI	Month	44.39	44.39
Protective Payee-Family Care	Month	44.39	44.39
Meal Rate	Per Meal	11.84	11.84
Transportation	Per Ride	10.57	10.57
AODA Residential Services (room & board)	Day	25.00	25.00
Drug Screens		5.00	5.00
Prescription Medication Fee	Per Perscription	1.00	1.00
Shelter and Detention Care	Day	25.00	25.00
Land and Water Conservation			
ATCP 51 Livestock Siting Fee			
Review of Full Livestock Siting Application		750.00	750.00
Fees for Review of Separate Worksheets in the Case of Amendments			
Worksheet 1-Animal Units		50.00	50.00
Worksheet 2-Odor Management		200.00	200.00
Worksheet 3-Waste and Nutrient Management		150.00	150.00
Worksheet 4-Waste Storage Facilities		300.00	300.00
Worksheet 5-Runoff Management		200.00	200.00
Animal Waste Storage Ordinance			
Closure		-	-
Gallons of Storage 1-1,000,000		150.00	150.00
Gallons of Storage 1,000,001-3,000,000		200.00	200.00
Gallons of Storage 3,000,001 and Greater		300.00	300.00
Non-Metallic Mining			
Review Fee-One Time			
Mine Site Size-1 to 25 Acres		900.00	900.00
Mine Site Size-26 to 50 Acres		1,200.00	1,200.00
Mine Site Size-51 or More Acres		1,500.00	1,500.00
Annual Fee Table			
Inactive (County-\$15, DNR-\$15)		30.00	30.00
1 to 5 Acres (County-\$175, DNR- \$35)		210.00	210.00
6 to 10 Acres (County-\$350, DNR- \$70)		420.00	420.00

Fee Schedule - 2022/2023

* denotes change from prior year

Departments	Unit	2022 Rate	2023 Rate
11 to 15 Acres (County-\$525, DNR- \$105)		630.00	630.00
16 to 25 Acres (County-\$700, DNR- \$140)		840.00	840.00
26 to 50 Acres (County-\$810, DNR- \$160)		970.00	970.00
51 Acres or Larger (County-\$870, DNR- \$175)		1,045.00	1,045.00
Farmland Preservation Annual Certification before May 1		25.00	25.00
Farmland Preservation Annual Certification after May 1		50.00	50.00
Cancellation of Notice of Non-Compliance		75.00	75.00
Certificate of Compliance		25.00	25.00
Replacement Copy Certificate of Compliance		5.00	5.00
Nutrient Management Full Class		50.00	50.00
Nutrient Management Update Class		20.00	20.00
Purchase of Agricultural Easement Application & Processing Fee		750.00	750.00
Tree Planter Rental, tax is additional		50.00	50.00
Tree Sprayer Rental, tax is additional		50.00	50.00
Tree Spade Rental (refundable deposit when spade is returned)		40.00	40.00
Soil Probe Rental (refundable deposit when probe is returned)		50.00	50.00
Land Information			
Photocopies-Letter & Legal		0.25	0.25
Photocopies-11"x17"		0.50	0.50
Property Map Copies 18"x24"		2.50	2.50
* Photocopies-36"x24"		3.75	5.00
* Photocopies-36"x48"		6.25	8.00
* Special Computer Reports-minimum fee (up to 10 pages)		6.50	10.00
Computer Reports-Custom (page fee for reports over 10 pages)		0.65	0.65
Name and Address Labels	Per Label	0.06	0.06
Assessment Roll	Per Parcel	0.03	0.03
Custom Extensive Searches or Clerical Services	Per Hour	50.00	50.00
Subdivision Plats-Full Size	Per Sheet	4.00	4.00
Subdivision Plats-11"x17"	First Sheet	2.00	2.00
Subdivision Plats-11"x17"	Each Additional Sheet	1.00	1.00
Condo Plats-11"x17"	First Sheet	2.00	2.00
Condo Plats-11"x17"	Each Additional Sheet	1.00	1.00
* Address Assignment-New Construction or Reassignment		25.00	35.00
Deeds or Recorded Documents	First Page	2.00	2.00
Deeds or Recorded Documents	Each Additional Page	1.00	1.00
Fax Copy	Per Page	1.00	1.00
Emailed Recorded Documents	First Page	2.00	2.00
Emailed Recorded Documents	Each Additional Page	1.00	1.00
Emailed Non-Recorded Documents	Each Page	0.25	0.25
Map Plots			
8 1/2"x11" Black and White		0.25	0.25
24"x18" Black and White		2.50	2.50
8 1/2"x11" Color		3.75	3.75
11"x17" Black and White or Color		5.00	5.00
* 18"x24" Black and White or Color		6.25	8.00
* 24"x36" Black and White or Color		12.50	15.00
* 36"x36" Black and White or Color		18.50	20.00
* 36"x42" Black and White or Color		22.50	25.00
Firm Panels			
24"x36" Black and White		3.75	3.75
24"x36" Color		12.50	12.50
Custom Maps-Development or File Processing	Per Hour	50.00	50.00
Digital Map Files:			
Parcel Maps/Township		20.00	20.00
Parcel Maps/County-wide		200.00	200.00
County Zoning/Township		15.00	15.00
County Zoning/County-wide		100.00	100.00
Town Land Use Inventory/Township		15.00	15.00
Town Land Use Inventory/County-wide		100.00	100.00
Roads Center Lines		20.00	20.00
Floodplain		20.00	20.00
Address Points		25.00	25.00
Municipal Boundaries		15.00	15.00
Section Boundries		15.00	15.00
Orthophotography 6 inch b/w MrSid-Section		10.00	10.00
Orthophotography 6 inch b/w MrSid-Township		100.00	100.00
Orthophotography 6 inch b/w MrSid-County-wide		500.00	500.00
Othophotography 1 foot Color MrSid-4 Section		20.00	20.00
Othophotography 1 foot Color MrSid-Township		100.00	100.00
Othophotography 1 foot Color MrSid-County-wide		400.00	400.00

Fee Schedule - 2022/2023

* denotes change from prior year

Departments	Unit	2022 Rate	2023 Rate
Medical Examiner			
Cremation Permit		212.00	212.00
Disinterment Permit		50.00	50.00
Death Certificate Signing		25.00	25.00
Investigation Case Report		25.00	25.00
Autopsy and Toxicology Reports		50.00	50.00
* Note these fees may change per statutes based on Consumer Price Index.			
Parks			
Dog Park			
* Annual Tag-1st Dog (Dogs Licensed in Jefferson County)		25.00	30.00
* Annual Tag-1st Dog (Dogs not Licensed in Jefferson County)		30.00	35.00
Annual Tag-Senior Citizen		15.00	15.00
Annual Tag-Disabled		15.00	15.00
* Annual Tag-Veteran		N/A	15.00
Additional Annual Tag	Per Dog	15.00	15.00
Replacement Tag		10.00	10.00
Daily Permit-(Resident or Non-County Resident)	Per Dog	5.00	5.00
Camping-Carnes Park East	Per Night	20.00	20.00
Camping-Cappie's Landing (Rock River Access)	Per Night	20.00	20.00
Camping - Other	Per Night	20.00	20.00
Boat Launch - Rock River Park	Daily	5.00	5.00
Boat Launch - Rock River Park	Annual	25.00	25.00
Boat Launch - Cappies Landing	Daily	5.00	5.00
Boat Launch - Cappies Landing	Annual	25.00	25.00
Gardens - Korth	10x20 site	20.00	20.00
Gardens - Carnes	10x10 site	12.50	12.50
Gardens - Carnes	10x20 site	25.00	25.00
Shelter Rentals (All Fees Subject to Sales Tax)			
(All shelter rentals require a \$100 security deposit, which is refundable if the rental site is left in acceptable condition.)			
(Korth Park Pavilion security deposit @ \$150, @ \$200 with kitchen)			
External Structures (tents, bouncy houses, etc.)	Per Structure	50.00	50.00
Cappie's Landing Park			
Resident 1-100 Persons		35.00	35.00
Resident 101-200 Persons		85.00	85.00
Non-Resident 1-100 Persons		40.00	40.00
Non-Resident 101-200 Persons		95.00	95.00
Carlin Weld Park			
Resident 1-100 Persons		50.00	50.00
Resident 101-200 Persons		105.00	105.00
Non-Resident 1-100 Persons		60.00	60.00
Non-Resident 101-200 Persons		110.00	110.00
Dog Park - Special Use Area			
Hourly		25.00	25.00
1/2 day (4 hours)		75.00	75.00
Full day		125.00	125.00
Cold Spring Creamery			
Resident 1-100 Persons		35.00	35.00
Resident 101-200 Persons		85.00	85.00
Non-Resident 1-100 Persons		40.00	40.00
Non-Resident 101-200 Persons		95.00	95.00
Dorothy Carnes Park (Electricity)			
Resident 1-100 Persons		70.00	70.00
Resident 101-200 Persons		125.00	125.00
Non-Resident 1-100 Persons		85.00	85.00
Non-Resident 101-200 Persons		135.00	135.00
Garman Nature Preserve			
Resident 1-100 Persons		35.00	35.00
Resident 101-200 Persons		85.00	85.00
Non-Resident 1-100 Persons		40.00	40.00
Non-Resident 101-200 Persons		95.00	95.00
Kanow Park			
Resident 1-100 Persons		65.00	65.00
Resident 101-200 Persons		120.00	120.00
Non-Resident 1-100 Persons		75.00	75.00
Non-Resident 101-200 Persons		125.00	125.00
Korth Park-Elm Point Rd (Electricity)			
Resident 1-100 Persons		70.00	70.00
Resident 101-200 Persons		125.00	125.00
Non-Resident 1-100 Persons		85.00	85.00
Non-Resident 101-200 Persons		135.00	135.00

Fee Schedule - 2022/2023

* denotes change from prior year

Departments	Unit	2022 Rate	2023 Rate
Korth Park, Pavilion			
Resident 1-100 Persons		125.00	125.00
Resident 101-200 Persons		175.00	175.00
Non-Resident 1-100 Persons		150.00	150.00
Non-Resident 101-200 Persons		200.00	200.00
Korth Park, Pavilion and Kitchen			
Resident 1-100 Persons		200.00	200.00
Resident 101-200 Persons		275.00	275.00
Non-Resident 1-100 Persons		250.00	250.00
Non-Resident 101-200 Persons		300.00	300.00
Pohlmann Park			
Resident 1-100 Persons		40.00	40.00
Resident 101-200 Persons		90.00	90.00
Non-Resident 1-100 Persons		45.00	45.00
Non-Resident 101-200 Persons		100.00	100.00
Rock Lake Park (Lower/Lakeside)			
Resident 1-100 Persons		75.00	75.00
Resident 101-200 Persons		125.00	125.00
Non-Resident 1-100 Persons		90.00	90.00
Non-Resident 101-200 Persons		150.00	150.00
Rock Lake Park (Upper/Hillside)			
Resident 1-100 Persons		65.00	65.00
Resident 101-200 Persons		115.00	115.00
Non-Resident 1-100 Persons		75.00	75.00
Non-Resident 101-200 Persons		125.00	125.00
Rock River Park			
Resident 1-100 Persons		35.00	35.00
Resident 101-200 Persons		85.00	85.00
Non-Resident 1-100 Persons		40.00	40.00
Non-Resident 101-200 Persons		95.00	95.00
Rome Pond Park			
Resident 1-100 Persons		50.00	50.00
Resident 101-200 Persons		105.00	105.00
Non-Resident 1-100 Persons		60.00	60.00
Non-Resident 101-200 Persons		110.00	110.00
Welcome Travelers Park			
Resident 1-100 Persons		50.00	50.00
Resident 101-200 Persons		105.00	105.00
Non-Resident 1-100 Persons		60.00	60.00
Non-Resident 101-200 Persons		110.00	110.00
Group Permit Fees (All Fees Subject to Sales Tax)			
(All group permit requests exceeding 100 people requires a shelter rental fee)			
Cappie's Landing Park			
100-300 Persons		35.00	35.00
301+ Persons		85.00	85.00
Carlin Weld Park			
100-300 Persons		50.00	50.00
301+ Persons		105.00	105.00
Cold Spring Creamery			
100-300 Persons		35.00	35.00
301+ Persons		85.00	85.00
Dorothy Carnes Park (Electricity)			
100-300 Persons		65.00	65.00
301+ Persons		120.00	120.00
Kanow Park			
100-300 Persons		50.00	50.00
301+ Persons		105.00	105.00
Korth Park-Elm Point Rd (Electricity)			
100-300 Persons		65.00	65.00
301+ Persons		120.00	120.00
Korth Park, Pavilion			
100-300 Persons		110.00	110.00
301+ Persons		160.00	160.00
Korth Park, Pavilion and Kitchen			
100-300 Persons		185.00	185.00
301+ Persons		250.00	250.00
Pohlmann Park			
100-300 Persons		35.00	35.00
301+ Persons		85.00	85.00
Rock Lake Park (Lower/Lakeside)			
100-300 Persons		65.00	65.00
301+ Persons		120.00	120.00

Fee Schedule - 2022/2023

* denotes change from prior year

Departments	Unit	2022 Rate	2023 Rate
Rock Lake Park (Upper/Hillside)			
100-300 Persons		50.00	50.00
301+ Persons		105.00	105.00
Rock River Park			
100-300 Persons		35.00	35.00
301+ Persons		85.00	85.00
Rome Pond Park			
100-300 Persons		50.00	50.00
301+ Persons		105.00	105.00
Planning & Zoning			
(Note: A double permit fee will be charged for all after-the-fact permits.)			
Structural Alteration/Repair Permit		50.00	50.00
Agricultural Structures			
<1000 sq.ft.		30.00	30.00
≥1000 sq.ft.		50.00	50.00
Residential Structures			
Single Family Home		600.00	600.00
Duplex & Multi-Family	Unit	400.00	400.00
Addition (Habitable) <500 sq.ft.		150.00	150.00
Addition (Habitable) ≥500 sq.ft.		200.00	200.00
Addition (Non-Habitable) <500 sq.ft. (Includes garages, porches, etc...)		50.00	50.00
Addition (Non-Habitable) ≥500 sq.ft. (Includes garages, porches, etc...)		100.00	100.00
Accessory Structures (Enclosed w/roof)			
200 sq.ft. or less		30.00	30.00
<500 sq.ft.		50.00	50.00
≥500 sq.ft.		100.00	100.00
Accessory Structures (Not Enclosed)			
<500 sq. ft.		30.00	30.00
≥ 500 sq.ft.		50.00	50.00
Accessory Structures <1000 sq. ft.		50.00	50.00
Outside Storage in Industrial Zone (Includes all decks, pools, lean-to's, etc...)		30.00	30.00
Business/Industrial			
Principal Structure		500.00	500.00
Addition <500 sq.ft.		150.00	150.00
Addition ≥500 sq.ft.		300.00	300.00
* Accessory Structures > 1000 sq. ft.		100.00	150.00
* Accessory Structures < 1000 sq. ft.		50.00	100.00
* Outside storage in I zone		30.00	50.00
Agri-Business			
Principal Structure		300.00	300.00
Additions		150.00	150.00
Accessory Structures		100.00	100.00
Accessory Structures >1000 sq. ft.		100.00	100.00
Accessory Structures <1000 sq. ft.		50.00	50.00
Shoreland/Wetland/Floodplain			
* Structural		50.00	100.00
Non-Structural			
* <250 sq. ft.		30.00	50.00
≥ 250 sq.ft.		100.00	100.00
Revision Fee/Zoning & Land Use Permits		50.00	50.00
Sign Permits (whichever is greater)		25.00	25.00
Mobile Tower Siting			
New & Class 1 Collocation		3,000.00	3,000.00
Class 2 Collocation		500.00	500.00
Campgrounds			
Campground Accessory Structure		50.00	50.00
Subdivision/CSM (Certified Survey Maps)			
Preliminary Plat-\$350 + \$10 per lot		350.00	350.00
Final Plat		200.00	200.00
Certified Survey-Preliminary		50.00	50.00
Certified Survey-Final		25.00	25.00
Farmland-Certificates			
* Certificate Processing		20.00	20.00
* Copy of Duplicate Certificate		2.00	2.00
* Process Parcel List FPP Agreement		20.00	20.00
* Process Parcel List for FC-A		20.00	20.00
Sanitary Permit Fees			
Large Scale (DNR Defined)-Fee-\$875, Recording Fee \$30		905.00	905.00

Fee Schedule - 2022/2023

* denotes change from prior year

Departments	Unit	2022 Rate	2023 Rate
Sand Filter-Fee \$825, Recording Fee \$30		855.00	855.00
Mound & In-Ground Pressure-Fee \$575, Recording Fee \$30		605.00	605.00
Holding Tanks-Fee \$675, Recording Fee \$30		705.00	705.00
* In-Ground Non-Pressure-Fee \$500, Recording Fee \$30		455.00	530.00
ATU (Aerobic Treatment Unit) -			
Separate Installation-Fee \$325, Recording Fee \$30		355.00	355.00
ATU - (If added as part of an entire system install. Addtl fee not required for sand filter)-Fee \$150, Recording Fee \$30		180.00	180.00
Tank Replacement-Fee \$275, Recording Fee \$30		305.00	305.00
Repairs (Includes recoring of existing mound or sand filter. Does not include other system replacement)-Fee \$275, Recording Fee \$30		305.00	305.00
* Revision		50.00	100.00
Transfers		25.00	25.00
Re-Inspections (if not complete on initial inspection)		50.00	50.00
Permit Extensions (prior to expiration)		50.00	50.00
Inspections (for systems requiring more than four inspections)		75.00	75.00
* Soil test Review Fee		50.00	80.00
Wisconsin Fund Application Fee		100.00	100.00
Petition Fees for Public Hearing			
* Conditional Use with Rezone		-	100.00
* Variance		-	450.00
* Conditional Use & Variance Petition Fees		250.00	300.00
* Rezoning Petition Fee - one lot		-	300.00
* Rezoning Petition Fee - per lot		-	50.00
* Rezoning Petition Fee		<u>300.00</u>	
Administrative DATCP Reporting Fee For Rezoning Out of A-1 (Non-refundable, paid at the time of application)		100.00	100.00
Reapplication Fee		100.00	100.00
* Appeal Fee		250.00	500.00
Plans/Ordinances			
Agricultural Preservation and Land Use Plan		40.00	40.00
Disc Format		5.00	5.00
Zoning Ordinance		30.00	30.00
Private Sewage System Ordinance		5.00	5.00
Floodplain Ordinance		12.00	12.00
Land Division/Subdivision Ordinance		9.00	9.00
Other Fees			
Computer Reports (Custom)	Page	0.50	0.50
Special Computer Reports (Minimum Fee)		5.00	5.00
Custom Extensive Searches or Clerical Services	Hour	40.00	40.00
Photocopying	Page	0.25	0.25
Private Map Fees			
8 1/2 Black and White		2.37	2.37
8 1/2 Color		3.55	3.55
11 x 17 Black/White or Color		4.74	4.74
FEMA Firmette		3.55	3.55
Municipal Map Fees			
8 1/2 Black and White		2.50	2.50
8 1/2 Color		3.75	3.75
11 x 17 Black/White or Color		5.00	5.00
FEMA Firmette		3.75	3.75
Other Fees			
Computer Reports (Custom)	Page	0.50	0.50
Special Computer Reports (Minimum Fee)		5.00	5.00
Custom Extensive Searches or Clerical Services	Hour	40.00	40.00
Copy	Page	0.25	0.25
Demo Permit		30.00	30.00

Fee Schedule - 2022/2023

* denotes change from prior year

Departments	Unit	2022 Rate	2023 Rate
* Salvage Yard License		25.00	50.00
Annual Report Fee		80.00	80.00
Register of Deeds			
Monthly Images	Each	0.20	0.20
Monthly Index	Each	0.15	0.15
Historic Images	Each	0.15	0.15
Historic Index	Each	0.15	0.15
On-line Access to Recorded Documents	Per Page	1.00	1.00
Subscripction to Land Records			
0-250 Minutes*	Monthly	75.00	75.00
251-500 Minutes*	Monthly	125.00	125.00
501-1000 Minutes*	Monthly	200.00	200.00
1001-2000 Minutes*	Monthly	300.00	300.00
Unlimited Minutes	Monthly	500.00	500.00
Unlimited Second User Name (available only with Unlimited Plan purchase)	Monthly	100.00	100.00
* Overage Charge per/min	Per Minute	0.25	0.25
Copies:			
Real Estate Records (first page)	Each	2.00	2.00
(each additional page of same document)	Each	1.00	1.00
Document Recording Fee		30.00	30.00
Plat Recording Fee		50.00	50.00
Transportation Plat Fee		25.00	25.00
Condominium Review Fee		50.00	50.00
Photocopies	Each	0.25	0.25
Full size plats (from plotter)	Per Page	4.00	4.00
Real Estate Reports	Per Page	1.00	1.00
Vital Records			
Birth	1st Copy	20.00	20.00
Marriage	1st Copy	20.00	20.00
Death	1st Copy	20.00	20.00
Domestic Partnership	1st Copy	20.00	20.00
Termination of Domestic Partnership	1st Copy	20.00	20.00
(each additional copy when purchase at the same time)	Each	3.00	3.00
Sheriff			
Parking Violations (Courthouse and County Office Buildings)		10.00	10.00
Parking Violations-Handicap (Courthouse and County Office Buildings)		50.00	50.00
Copies	Per Copy	0.25	0.25
Mug Shots		2.50	2.50
Audio Cassettes		15.00	15.00
CD/DVD		15.00	15.00
Paper Service	Unlimited Attempts	75.00	75.00
Paper Service at Same Address (Serving 2 People at Same Residence)	Unlimited Attempts	45.00	45.00
Paper Service for DA's Office		33.00	33.00
Paper Service for DA's Same Address (Serving 2 People at Same Residence)		10.00	10.00
Paper Service for a Jefferson County Inmate in Custody		15.00	15.00
Writs		100.00	100.00
Traffic Escorts (minimum 2 squads)	Per Officer/Per Hour	63.79	63.79
Transports (Based on Deputy's Current Hourly Rate)			
Traffic Events		58.33	58.33
Sheriff Sale Posting Fee		150.00	150.00
Sheriff Sale Posting Fee-If Posponed and Reposted		75.00	75.00
False Alarm Fee			
For 3rd False Alarm in a 12 Month Period		25.00	25.00
For 4th False Alarm in a 12 Month Period		50.00	50.00
For 5th (And Each After) False Alarm in a 12 Month Period		100.00	100.00
Jail			
Alcohol Sensor Fee		5.00	5.00
Nurse Visit		7.00	7.00
Doctor Visit		10.00	10.00
MedTox		8.00	8.00
Contested Drug Test (Additional for postage)		30.00	30.00
Booking Fee		25.00	25.00
Huber Fees	Per Day	19.00	19.00
Huber Board for transfers	Per Day	20.00	20.00
EM	Per Day	25.00	25.00
EM Hook Up		50.00	50.00
Daily Fee		9.00	9.00
Damaged Bin		5.00	5.00
Damaged Linen		5.00	5.00
Warrant Fee		40.00	40.00

Fee Schedule - 2022/2023

* denotes change from prior year

Departments	Unit	2022 Rate	2023 Rate
Hygiene Pack		4.00	4.00
Photocopies		0.25	0.25
Jail Photo		2.50	2.50
Municipal Commitments	Per Day	60.00	60.00
Treasurer			
Copies		0.25	0.25
Plat Books		35.00	35.00
Delinquent Taxes Printout		50.00	50.00
UW Extension			
Copies		0.25	0.25
4-H County Enrollment		20.00	20.00
Lawn & Garden Soil Samples		10.00	10.00
Farm Field Soil Samples		8.00	8.00
Private Pesticide Certification		35.00	35.00
Publications (Cost is based on UW Extension publications list price)			
Other Lab Fees (Price depends on the sample and what type of testing is required)			
Program Fees (Varies per program and based on County needs)			

General Fund

- General Revenue and Expenditures
- Administration
- Central Services
- Child Support
- Clerk of Courts
- Corporation Counsel
- County Board
- County Clerk
- District Attorney
- Economic Development
- Emergency Management
- Fair Park
- Finance
- Human Resources
- Land and Water Conservation
- Land Information
- Library
- Medical Examiner
- Parks Department
- Planning and Zoning
- Register of Deeds
- Sheriff
- Treasurer
- UW Extension
- Veterans Services



General Revenues and Expenditures

DESCRIPTION

This non-departmental budget consists of the general revenues of the County that cannot be attributed to any one department. This includes the following items:

Sales tax revenue	TIF/TID district dissolution	General fund balance applied (if applicable)
State aid for computer exemptions	Revolving Loan Fund	Bond proceeds applied (if applicable)
State shared revenues	Special purchases by Board	Personal Property Tax Aid

This non-departmental budget also includes the Contingency Account appropriation.

SUMMARY OF SIGNIFICANT ITEMS

General Revenues (ORG 11001)

- Property tax—Prior to 2015, the General Fund property taxes were only accounted for in the General Revenues Business Unit. In 2015, the County changed the budget format to include the property taxes in the individual department budgets within the General Fund. The General Revenues org generates levy savings.
- Sales tax—The County anticipates a significant increase in sales tax revenue. The sales tax estimates are based upon past trends. The 2023 budgeted revenue of \$8,000,000 is a \$700,000 (10%) increase from the 2022 Adopted Budget.
- General State Shared Revenues—The County received a preliminary notification from the State about the level of General State Shared Revenue in 2023. Therefore, the 2023 Budget for this revenue is estimated to be \$1,177,235, which is almost the same amount as the 2022 Adopted Budget.
- Utility State Shared Revenues—The County has received a preliminary notification from the State about the level of Utility State Shared Revenue in 2023. Therefore, the 2023 budgeted revenue of \$916,725 is based on the estimates received. In 2022, the budget was \$902,329 which is an increase of \$14,396 from the 2022 adopted budget.
- Dividends on insurance policy—Dividends are based upon prior year estimates received from WMMIC (Wisconsin Municipal Mutual Insurance Company). WMMIC’s Board of Directors does not establish dividends until the subsequent year. The estimated amount is \$25,000.
- General Fund Balance—The 2023 Budget utilizes \$3.9 million of available General Fund Balance to supplement bond funding for the renovation of the Courthouse, Sheriff department and Jail and an early pay off of the 2013A bond issue.
- The State replaced a component of personal property tax with Personal Property Tax Aid in 2019. For 2023, this amount is \$120,199, which is a \$17,000 decrease from the 2022 amount of \$137,199.

Contingency Fund (ORG 11002)

- The 2023 Budget includes a Contingency Fund appropriation of \$500,000 which is a reserve approved to supplement appropriations for expenses as authorized by the Finance Committee or County Board. Per Finance Committee directive, this amount shall be reviewed annually as part of the budget process.
- Per County Board Resolution 2011-97, an amount of \$265,000 was directed to be included in the 2013 Budget as a contingency to pay vested benefits related to employee retirements during the year based on 10% of the vested benefit amounts. Unexpended funds at the end of the year will lapse back into the General Fund and a new contingency for this purpose will be reestablished in the subsequent year’s budget. This practice continues to be put in place each budget year. In 2023, this is also included, however with the increase in the amount of vested benefits and using approximately 10% the 2023 amount is at \$300,000.
- The County has reserved \$300,000 for HRA payments and \$300,000 for market wage adjustments from General Fund Balance in Other Contingency.

Revolving Loan Fund (ORG 11003)

- The County has established a Revolving Loan Fund (RLF) to assist local and prospective business with gap financing options. The County’s Economic Development Department administers the RLF and is responsible for determining eligibility of projects for RLF financing. The County has reserved \$567,958 for RLF loans.

General Revenue and Expenditures

Financial Summary

	2021 Actual	2022 Estimate	2022	2023 Budget	Change from 2022 Amended Budget	
			Amended Budget		\$	%
Revenues						
Intergovernmental Revenues	10,358,282	9,583,225	9,583,225	10,280,646	697,421	7.28%
Miscellaneous Revenues	129,865	50,000	50,000	50,000	-	0.00%
Other Financing Sources	75,613	8,404,184	8,404,184	4,914,284	(3,489,900)	-41.53%
Total Revenues	10,563,760	18,037,409	18,037,409	15,244,930	(2,792,479)	-15.48%
Expenditures						
Personnal Expenses	1,081	-	-	-	-	#DIV/0!
Purchased Services	-	12,452	12,452	-	(12,452)	-100.00%
Other Expenses	-	4,984,869	4,984,869	1,400,000	(3,584,869)	-71.92%
Capital Items	-	44,004	44,004	-	(44,004)	-100.00%
Other Financing Uses	229,101	3,460,513	3,460,513	2,877,904	(582,609)	-16.84%
Total Expenditures	230,182	8,501,838	8,501,838	4,277,904	(4,223,934)	-49.68%
Property Taxes	(7,697,001)	(9,530,440)	(9,530,440)	(10,967,026)	(1,436,586)	15.07%
Addition to/(Use of) Fund Balance	2,636,577	5,131	5,131	-	(5,131)	

Summary Highlights:

The 2023 budget provides \$10,967,026 in tax levy savings, which is a \$1,436,586 increase in levy from the 2022 amended budget.

General Revenues & Expenditure-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
11001 -General Revenues								
REVENUES								
411100		General Property Taxes	(8,645,927)	(5,090,220)	(10,180,440)	(10,180,440)	(11,917,026)	-
411101		Delinquent Prop Tax Adjust	30,791	-	-	-	-	-
412200		Co Sales Tax Collected By St	7,967,102	3,848,592	7,300,000	7,300,000	8,000,000	-
412500		TIF District Dissolution	92,922	-	-	-	-	-
421057		State Aid Computer Exemption	66,488	-	66,488	66,488	66,488	-
421059		Personal Property Aid	102,833	137,199	137,199	137,199	120,199	-
425001		State Shared Revenues	1,177,209	-	1,177,209	1,177,209	1,177,235	-
425002		Utility Shared Revenues	920,938	-	902,329	902,329	916,725	-
481002		Dividend On Insurance Policy	22,015	25,247	25,000	25,000	25,000	-
486004		Miscellaneous Revenue	57,965	6,489	-	-	-	-
486010		Rebates	36,707	9,169	25,000	25,000	25,000	-
611103		Operating Transfer In	75,613	-	-	-	-	-
699999		Budgetary Fund Balance	-	-	7,436,226	7,436,226	3,896,326	-
REVENUES TOTAL			1,904,656	(1,063,523)	6,889,011	6,889,011	2,309,946	-
EXPENDITURES								
512146		Workers Compensation	1,081	1,190	-	-	-	-
		FRINGE TOTAL	1,081	1,190	-	-	-	-
521219		Other Professional Serv	-	-	12,452	12,452	-	-
611102		Transfer from General	229,101	-	-	-	-	-
611104		Operating Transfer Out	-	-	2,892,555	2,892,555	2,309,946	-
OPERATING EXPENDITURES			229,101	-	2,905,007	2,905,007	2,309,946	-
594808		Capital Land	-	-	44,004	44,004	-	-
CAPITAL OUTLAY EXPENDITURES			-	-	44,004	44,004	-	-
EXPENDITURES TOTAL			230,182	1,190	2,949,011	2,949,011	2,309,946	-
REVENUES			1,904,656	(1,063,523)	6,889,011	6,889,011	2,309,946	-
EXPENDITURES			230,182	1,190	2,949,011	2,949,011	2,309,946	-
TOTAL BUSINESS UNIT-11001 -General Revenues			(1,674,474)	1,064,713	(3,940,000)	(3,940,000)	(0)	-
11002 -Contingency Appropriation								
REVENUES								
411100		General Property Taxes	848,926	325,000	650,000	650,000	950,000	-
699999		Budgetary Fund Balance	-	-	400,000	400,000	450,000	-
REVENUES TOTAL			848,926	325,000	1,050,000	1,050,000	1,400,000	-
EXPENDITURES								
599900		Contingency	-	-	500,000	500,000	500,000	-
599901		Contingency Trans General Fund	-	-	(5,131)	(5,131)	-	-
599908		Contingency Other	-	-	4,190,000	4,190,000	600,000	-
599909		Contingency Vested Benefits	-	-	300,000	300,000	300,000	-
OPERATING EXPENDITURES			-	-	4,984,869	4,984,869	1,400,000	-
EXPENDITURES TOTAL			-	-	4,984,869	4,984,869	1,400,000	-
REVENUES			848,926	325,000	1,050,000	1,050,000	1,400,000	-
EXPENDITURES			-	-	4,984,869	4,984,869	1,400,000	-
TOTAL BUSINESS UNIT-11002 -Contingency Appropriation			(848,926)	(325,000)	3,934,869	3,934,869	-	-
11003 -Revolving Loan Fund								
REVENUES								
411100		General Property Taxes	100,000	-	-	-	-	-
459502		Application Fee	-	500	-	-	-	-
481001		Interest & Dividends	13,038	5,920	-	-	-	-
481006		Fund Balance Interest	139	73	-	-	-	-
699700		Resv Applied Operating	-	-	567,958	567,958	567,958	-
REVENUES TOTAL			113,177	6,493	567,958	567,958	567,958	-

General Revenues & Expenditure-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES								
594950		Operating Reserve	-	-	567,958	567,958	567,958	-
		OPERATING EXPENDITURES	-	-	567,958	567,958	567,958	-
		EXPENDITURES TOTAL	-	-	567,958	567,958	567,958	-
		REVENUES	113,177	6,493	567,958	567,958	567,958	-
		EXPENDITURES	-	-	567,958	567,958	567,958	-
TOTAL BUSINESS UNIT-11003	-Revolving Loan Fund		(113,177)	(6,493)	-	-	-	-
		REVENUES	2,866,759	(732,030)	8,506,969	8,506,969	4,277,904	-
		EXPENDITURES	230,182	1,190	8,501,838	8,501,838	4,277,904	-
TOTAL General Revenues & Expenditure DEPARTMENT			(2,636,577)	733,220	(5,131)	(5,131)	(0)	-

Administration

DEPARTMENT MISSION

The mission of the Administration Department is to oversee the execution of the mission and vision of the County through the coordination and direct administrative and management functions of the County government to include the submission and execution of the annual budget, personnel actions and to provide policy recommendations and analysis to the County Board. The Administration Department also includes the oversight to the Community Justice Collaboration Council (CJCC) and Treatment Courts Coordinator and their operations.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Implementation of strategic plan and comprehensive plan	Work with the Executive Committee on prioritizing and execution of action and implementation plan; update the strategic plan as required	Vision and Mission	On -going; Update strategic plan by end of 2 nd quarter
	Oversee the execution of action steps funded in the FY 23 Budget; Develop action steps related to Comprehensive Implementation Plan and correspond staffing to implement; provide oversight as needed to broadband projects and capital projects	Strategy 1.3; 1.5; 1.11; 2.2; 2.8; Goal 4; Goal 5; Goal 6, Goal 7; Goal 8; Goal 9, Goal 10	First quarter of FY 2023; On-going
Internal operations	Update and add internal policies as needed	Guiding Principles; Goal 1	On-going
	Work with Department Heads on operational plans, structure and succession planning efforts; impacts of recovery.	Guiding Principles; Vision and Mission; Goal 1 Strategy 2.1	On -going
Maintain and strengthen fiscal health of County	Continuous Quality Improvement of budget process; continue efforts for fiscal forecasting and planning.	Goal 1; Strategy 1.3; Guiding Principle	Each Budget Cycle
	Develop and execute approved plan in overseeing use of American Rescue Plan Act Funds	Goal 1	2022-2024
	Maintain and improved bond rating	Strategy 1.3	On-going
	Maintain Priority Based Budgeting	Strategy 1.3	On-going

Intergovernmental Cooperation	Enhance analysis on fiscal forecast	Strategy 1.3	On-going
	Revive Council of Government	Goal 4; Strategy 1.5	1 st quarter of 2023 and on-going
	Work to implement plans and studies other local governments	Goal 4	On-going
	Routine engagement of state legislative delegation	Strategy 1.5; 1.9 and 1.10	On-going

PROGRAM EVALUATION

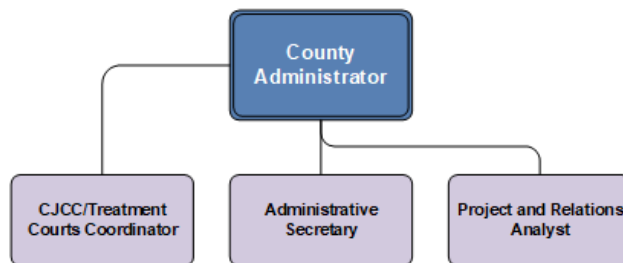
Program/Service Description	Output Measures		
	2021	2022	2023 (Est)
Achievement of GFOA Budget Award	Yes	Yes	Yes
Maintain DOJ Grant for CJCC/Treatment Courts	Yes	Yes	Yes
Bond Rating	Aa2	Aa2	Aa2

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for 2022 fiscal year and goals for 2023 as follows:

- Began execution of strategy for County’s Comprehensive Plan and Farmland Preservation Plan; continue efforts to execute implementation strategy to be utilized for Strategic Plan Update
- South Campus and communication projects will be completed by end of 2022.
- Commenced start of Courthouse/Sheriff Complex project; first phase complete in 2023, start of phase 2.
- County received close to \$5 million in grants and partnered for a conduit debt towards county broadband projects, preparing for commencement of projects in 2023.
- County received both the GFOA CAFR award and Budget Award. Jefferson County is among a select few in Wisconsin to achieve both awards.
- The County continued efforts towards intergovernmental cooperation to include studies for potential opportunities of partnerships and collaboration with other stakeholders.

DEPARTMENT ORGANIZATIONAL CHART



1 CJCC Psychotherapist position budgeted in CJCC authorized in Human Services Behavioral Health budget

Administration

Financial Summary

	2021 Actual	2022 Estimate	2022	2023 Budget	Change from 2022	
			Amended Budget		Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	677,050	908,378	908,378	1,647,263	738,885	81.34%
Public Charges	-	-	-	-	-	0.00%
Intergovernmental Charges	549	-	-	-	-	0.00%
Other Financing Sources		50,795	50,795	-	(50,795)	-100.00%
Total Revenues	677,599	959,173	959,173	1,647,263	688,090	71.74%
Expenditures						
Personnel Expenses	383,113	606,819	606,818	617,529	10,711	1.77%
Purchased Services	293,616	571,869	571,869	252,725	(319,144)	-55.81%
Operating Costs	45,109	61,311	21,214	42,686	21,472	101.22%
Interdept. Charges	13,027	15,387	15,388	15,887	499	3.24%
Other Expenses	3,318	4,808	4,150	5,841	1,691	40.75%
Capital Items	350,340	350,000	350,000	1,318,510	968,510	276.72%
Total Expenditures	1,088,523	1,610,194	1,569,439	2,253,178	683,739	43.57%
Property Taxes	484,158	575,897	575,897	605,915	30,018	5.21%
Addition to (Use of) Fund Balance	73,234	(75,124)	(34,369)	-		

Summary Highlights:

The 2023 budget provides \$605,915 in tax levy, which is a \$30,018 increase in levy from the 2022 amended budget.

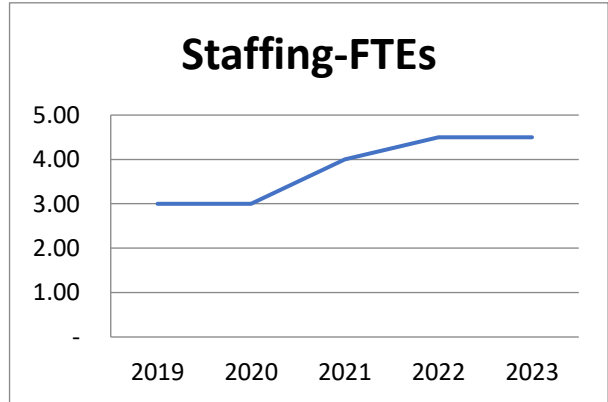
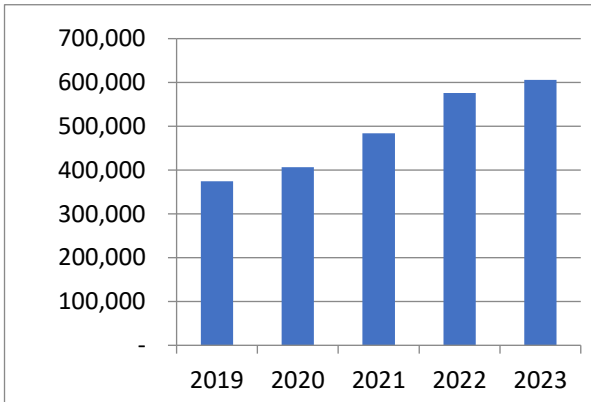
Included in the Administrator's budget for 2023 are several projects that are being funded with American Rescue Plan Act (ARPA) funds. Among these projects are remodeling of living space for economically disadvantaged persons (\$53,510), match dollars for broadband expansion (\$1,265,000), investments in technology (\$24,000), and funds for the promotion of travel and tourism (\$72,725).

Included in the County Administrator's budget are both the OWI and Drug Treatment Court and Criminal Justice Coordinator which is partially funded through a Federal and State Grant.

Summary of Capital Items:

\$ 1,265,000	Broadband expansion grant match (ARPA funding)
<u>53,510</u>	Remodel living space (ARPA funding)
\$ 1,318,510	Total Capital

Summary of Property Tax Levy and FTEs



Administration-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
11101 -Administrator								
REVENUES								
411100		General Property Taxes	408,318	228,176	456,352	456,352	561,175	561,175
424001	22201	Federal Grants	356,490	-	200,000	200,000	53,510	53,510
424001	22202	Federal Grants	15,000	-	-	-	1,265,000	1,265,000
424001	22205	Federal Grants	-	-	60,000	60,000	-	-
424001	22209	Federal Grants	4,990	-	150,000	150,000	-	-
424001	22211	Federal Grants	102,550	-	250,000	250,000	72,725	72,725
424001	22213	Federal Grants	24,000	-	-	-	24,000	24,000
474023		Dept Vehicle Charges	549	326	-	-	-	-
699999		Budgetary Fund Balance	-	-	50,795	50,795	-	-
REVENUES TOTAL			911,897	228,502	1,167,146	1,167,146	1,976,410	1,976,410
EXPENDITURES								
511110		Salary-Permanent Regular	174,730	84,122	263,071	263,071	321,929	321,929
511210		Wages-Regular	61,118	31,391	63,766	63,766	66,949	66,949
511220		Wages-Overtime	265	-	3,460	3,460	431	431
511330		Wages-Longevity Pay	354	-	369	369	369	369
SALARIES TOTAL			236,467	115,513	330,666	330,666	389,678	389,678
512141		Social Security	15,936	8,751	24,448	24,448	27,883	27,883
512142		Retirement (Employer)	15,739	7,411	21,493	21,493	26,498	26,498
512144		Health Insurance	30,925	16,503	49,806	49,806	79,874	79,874
512145		Life Insurance	60	30	73	73	73	73
512151		HSA Contribution	3,000	2,321	3,750	3,750	-	-
512156		County Paid Def Comp	8,043	4,131	-	-	8,500	8,500
512173		Dental Insurance	1,948	1,104	3,312	3,312	3,864	3,864
FRINGE TOTAL			75,650	40,251	102,882	102,882	146,692	146,692
TOTAL SALARIES AND FRINGES			312,117	155,765	433,548	433,548	536,370	536,370
521212		Legal	-	195	-	-	-	-
521219		Other Professional Serv	1,821	21,555	81,869	81,869	-	-
521220	22202	Consultant	15,000	-	-	-	-	-
521220	22205	Consultant	-	-	60,000	60,000	-	-
521220	22211	Consultant	102,550	-	250,000	250,000	72,725	72,725
531303		Computer Equipmt & Software	(340,797)	3,135	3,135	-	-	-
531303	11101	Computer Equipmt & Software	340,797	-	-	-	-	-
531303	22209	Computer Equipmt & Software	4,990	33,777	33,777	-	-	-
531303	22213	Computer Equipmt & Software	24,000	-	-	-	24,000	24,000
531311		Postage & Box Rent	-	3	20	20	20	20
531312		Office Supplies	129	525	490	350	350	350
531313		Printing & Duplicating	47	6	250	250	100	100
531314		Small Items Of Equipment	-	50	50	-	-	-
531322		Subscriptions	436	167	450	450	450	450
531324		Membership Dues	954	2,602	2,602	2,500	2,500	2,500
531351		Gas/Diesel	154	260	355	200	300	300
532325		Registration	1,705	3,724	8,795	8,795	5,500	5,500
532332		Mileage	0	1	50	50	-	-
532335		Meals	377	(103)	350	350	350	350
532336		Lodging	352	503	702	500	576	576
532339		Other Travel & Tolls	-	3	100	100	50	50
533225		Telephone & Fax	473	170	500	500	500	500
535242		Maintain Machinery & Equip	778	1,191	1,303	750	1,300	1,300
535247	22201	Building Repair & Maint	6,100	-	-	-	-	-
571004		IP Telephony Allocation	392	177	353	353	318	318
571005		Duplicating Allocation	26	51	102	102	67	67
571009		MIS PC Group Allocation	4,585	2,500	5,000	5,000	6,007	6,007
571010		MIS Systems Grp Alloc(ISIS)	2,142	1,161	2,321	2,321	2,263	2,263
591519		Other Insurance	2,665	1,747	3,508	3,508	4,154	4,154
593256	22201	Bank Charges	50	-	-	-	-	-
OPERATING EXPENDITURES			169,726	73,399	456,081	417,968	121,530	121,530
594809	22201	Capital Building	350,340	-	-	-	-	-
594810	22202	Capital Equipment	-	-	-	-	1,265,000	1,265,000
594818	22209	Capital Computer	-	-	150,000	150,000	-	-
594822	22201	Capital Improvement Building	-	-	200,000	200,000	53,510	53,510
CAPITAL OUTLAY EXPENDITURES			350,340	-	350,000	350,000	1,318,510	1,318,510
EXPENDITURES TOTAL			832,184	229,164	1,239,629	1,201,516	1,976,410	1,976,410

Administration-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES			911,897	228,502	1,167,146	1,167,146	1,976,410	1,976,410
EXPENDITURES			832,184	229,164	1,239,629	1,201,516	1,976,410	1,976,410
TOTAL BUSINESS UNIT-11101 -Administrator			(79,713)	662	72,483	34,369	-	-
11102 -Treatment Court								
REVENUES								
411100		General Property Taxes	75,840	59,773	119,545	119,545	44,740	44,740
421001		State Aid	174,020	124,037	248,378	248,378	232,027	232,027
REVENUES TOTAL			249,860	183,809	367,923	367,923	276,767	276,767
EXPENDITURES								
511210		Wages-Regular	61,197	31,573	134,205	134,205	69,932	69,932
511220		Wages-Overtime	-	-	58	58	-	-
SALARIES TOTAL			61,197	31,573	134,263	134,263	69,932	69,932
512141		Social Security	4,681	2,415	10,190	10,190	5,350	5,350
512142		Retirement (Employer)	4,125	2,052	8,727	8,727	4,755	4,755
512144		Health Insurance	-	-	16,602	16,602	-	-
512145		Life Insurance	17	9	30	30	18	18
512151		HSA Contribution	-	-	1,250	1,250	-	-
512173		Dental Insurance	975	552	2,208	2,208	1,104	1,104
FRINGE TOTAL			9,799	5,028	39,007	39,007	11,227	11,227
TOTAL SALARIES AND FRINGES			70,996	36,601	173,270	173,270	81,158	81,158
521219		Other Professional Serv	174,245	-	180,000	180,000	180,000	180,000
531303		Computer Equipmt & Software	-	-	2,200	2,200	2,200	2,200
531311		Postage & Box Rent	16	21	50	50	40	40
531312		Office Supplies	276	953	961	200	200	200
531313		Printing & Duplicating	722	444	616	300	400	400
531319		Other Operating Supplies	366	-	7	-	-	-
532325		Registration	2,265	3,400	3,400	2,500	2,500	2,500
532332		Mileage	29	29	150	150	150	150
532336		Lodging	920	879	1,000	1,000	1,200	1,200
533225		Telephone & Fax	20	-	-	-	-	-
571004		IP Telephony Allocation	522	236	471	471	318	318
571005		Duplicating Allocation	60	58	116	116	153	153
571009		MIS PC Group Allocation	4,585	3,125	6,250	6,250	6,007	6,007
571010		MIS Systems Grp Alloc(ISIS)	714	387	774	774	754	754
591519		Other Insurance	604	709	1,301	642	1,687	1,687
OPERATING EXPENDITURES			185,344	10,240	197,295	194,653	195,609	195,609
EXPENDITURES TOTAL			256,340	46,841	370,565	367,923	276,767	276,767
REVENUES			249,860	183,809	367,923	367,923	276,767	276,767
EXPENDITURES			256,340	46,841	370,565	367,923	276,767	276,767
TOTAL BUSINESS UNIT-11102 -Treatment Court			6,480	(136,968)	2,642	-	-	-
REVENUES			1,161,757	412,311	1,535,070	1,535,070	2,253,178	2,253,178
EXPENDITURES			1,088,523	276,005	1,610,194	1,569,439	2,253,178	2,253,178
TOTAL Administration DEPARTMENT			(73,234)	(136,306)	75,124	34,369	-	-

Central Services

DEPARTMENT MISSION

The mission of Central Services Department is to maintain and provide oversight of capital projects to the County Courthouse, MIS facility, County Jail and Sheriff Buildings (main office, range and annex). Department also oversee Courthouse fleet and conducts intra-county mail services.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Maintain assigned buildings and grounds	Work with stakeholders to ensure that the facilities provide a safer and conducive work environment for everyone.	Strategy 1.3; 9.1	On-going
Complete Projects	Assigned projects are completed on-time and the cost is within budget. Try to reduce cost when we can.	Strategy 9.1	On-going
Provides timely responsiveness to emergency calls	Respond to calls for service within required timelines for Emergencies that need to be addressed when they arise.	Strategy 9.1	On-going
Develop long term budget	Work with County Administrator on long term needs of County's facilities and a reasonable cost.	Strategy 7.2; 9.1	Annual

PROGRAM EVALUATION

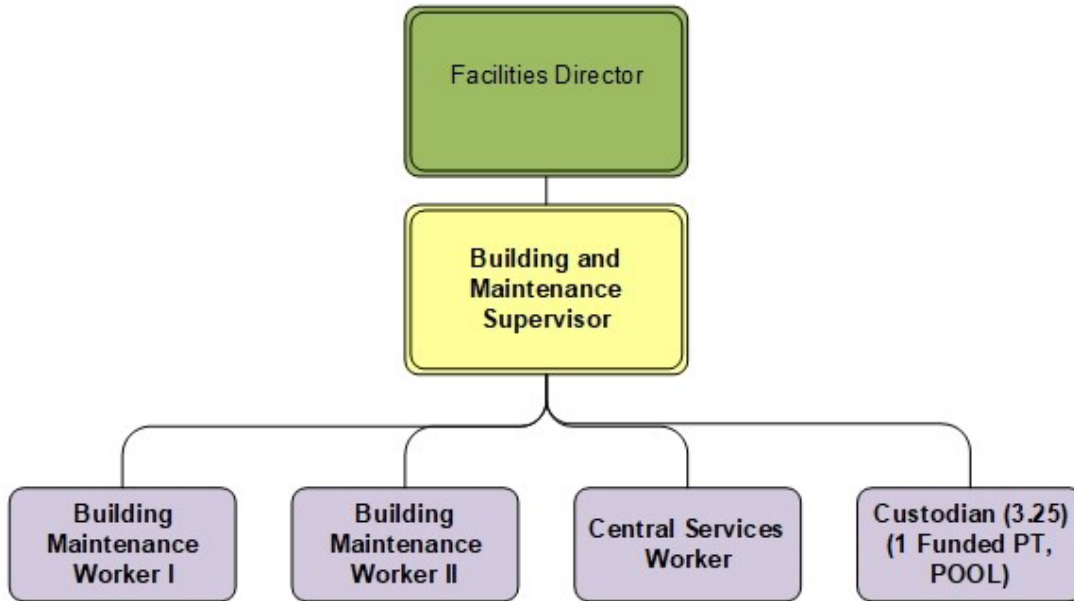
Program/Service Description	Output Measures		
	2021	2022(Est)	2023 (Est)
Timely emergency response within requirements	Yes	Yes	Yes
Complete budget projects on-time.	Yes	Yes	Yes
Maintains facilities within yearly established goals	Yes	Yes	Yes

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2021 and 2022 fiscal years are as follows:

- Complete projects in line with County Administrator's guidance
- Work with Administrator and professional consultants in developing long term plan
- Adjusted work plan in line with current organizational structure

DEPARTMENT ORGANIZATIONAL CHART



1 FT shared w/Sheriff;
1 FT funded PT

Central Services

Financial Summary

	2021 Actual	2022 Estimate	2022 Amended Budget	2023 Budget	Change from 2022 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	1,474	-	-	-	-	0.00%
Intergovernmental Charges	2,200	3,000	3,000	3,000	-	0.00%
Misc. Revenues	659	800	800	800	-	0.00%
Other Financing Sources	-	212,715	212,715	-	(212,715)	0.00%
Total Revenues	4,333	216,515	216,515	3,800	-	0.00%
Expenditures						
Personnel Expenses	387,370	616,824	616,824	625,354	8,530	1.38%
Purchased Services	55,540	14,550	14,550	17,251	2,701	18.56%
Operating Costs	256,867	246,595	235,918	299,250	63,332	26.84%
Interdept. Charges	56,611	66,139	66,139	19,724	(46,415)	-70.18%
Other Expenses	18,415	22,470	22,470	24,074	1,604	7.14%
Capital Items	14,120	212,715	212,715	-	(212,715)	-100.00%
Total Expenditures	788,923	1,179,293	1,168,616	985,653	(182,963)	-15.66%
Property Taxes	1,012,122	1,000,483	1,000,483	981,853	(18,630)	-1.86%
Addition to (Use of) Fund Balance	227,532	37,705	48,382	-		

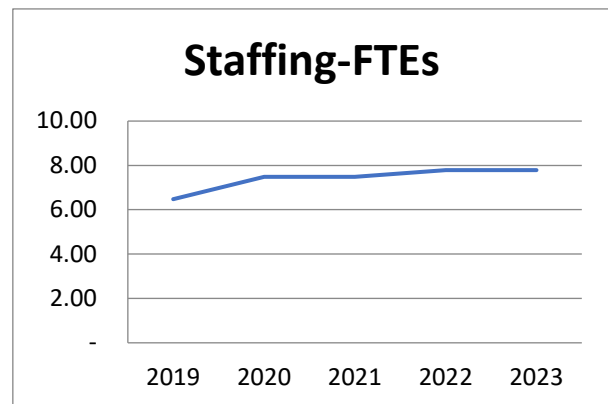
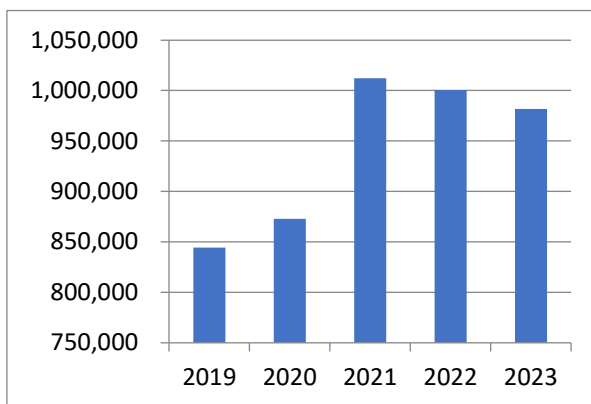
Summary Highlights:

The 2023 budget provides \$981,853 in tax levy, which is a \$18,630 decrease in tax levy from the 2022 amended budget.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Central Services-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
11201 -Central Services								
REVENUES								
411100		General Property Taxes	1,012,122	500,242	1,000,483	1,000,483	981,853	981,853
424001	22216	Federal Grants	1,475	-	-	-	-	-
474009		Housekeeping Services	2,200	1,100	3,000	3,000	3,000	3,000
483002		Misc Sale/Material & Supply	69	5	-	-	-	-
486001		Vending Commission	591	174	800	800	800	800
699999		Budgetary Fund Balance	-	-	212,715	212,715	-	-
REVENUES TOTAL			1,016,456	501,521	1,216,998	1,216,998	985,653	985,653
EXPENDITURES								
511110		Salary-Permanent Regular	-	35,362	98,655	98,655	181,929	181,929
511210		Wages-Regular	262,450	104,618	328,889	328,889	250,506	250,506
511220		Wages-Overtime	6,314	1,722	11,774	11,774	7,137	7,137
511330		Wages-Longevity Pay	484	-	514	514	514	514
SALARIES TOTAL			269,249	141,702	439,832	439,832	440,085	440,085
512141		Social Security	19,822	10,420	32,667	32,667	31,424	31,424
512142		Retirement (Employer)	17,306	8,414	27,242	27,242	28,431	28,431
512144		Health Insurance	64,903	32,589	100,940	100,940	117,589	117,589
512145		Life Insurance	123	45	128	128	100	100
512146		Workers Compensation	3,350	-	-	-	-	-
512148		Unemployment Compensation	(396)	-	-	-	-	-
512151		HSA Contribution	5,756	4,933	7,188	7,188	-	-
512173		Dental Insurance	4,209	2,310	6,828	6,828	5,724	5,724
FRINGE TOTAL			115,072	58,711	174,993	174,993	183,268	183,268
TOTAL SALARIES AND FRINGES			384,321	200,413	614,824	614,824	623,354	623,354
512390		Safety Equipment	3,049	168	2,000	2,000	2,000	2,000
521219		Other Professional Serv	29,349	-	-	-	3,000	3,000
521220		Consultant	75	-	-	-	-	-
521296		Computer Support	12,378	-	-	-	-	-
529170		Grounds Keeping Charges	13,737	9,064	13,550	13,550	14,252	14,252
529299		Purchase Care & Services	-	-	1,000	1,000	-	-
531008		Hazard Recycle Charges	-	-	500	500	1,000	1,000
531243		Furniture & Furnishings	1,995	-	-	-	-	-
531298		United Parcel Service	226	736	736	100	1,000	1,000
531302		Building & Maint Equipment	17,277	618	12,000	12,000	12,000	12,000
531312		Office Supplies	120	266	266	200	350	350
531313		Printing & Duplicating	307	70	300	300	300	300
531314		Small Items Of Equipment	4,659	3,167	5,000	5,000	5,000	5,000
531320		Safety Supplies	1,488	1,018	1,063	1,000	1,000	1,000
531321		Publication Of Legal Notice	-	-	1,000	1,000	-	-
531326		Advertising	981	302	1,000	1,000	-	-
531351		Gas/Diesel	2,342	346	2,000	2,000	3,000	3,000
532332		Mileage	23	23	100	100	-	-
533221		Water	4,472	1,892	6,000	6,000	6,000	6,000
533222		Electric	101,238	36,603	95,000	95,000	125,000	125,000
533225		Telephone & Fax	1,550	652	1,400	1,400	1,500	1,500
533235		Storm Water Utility	1,935	806	2,400	2,400	2,800	2,800
535239		Street Repair & Maint	-	-	500	500	500	500
535246		Building Service & Maint	52,978	64,184	64,617	54,118	60,000	60,000
535344		Household & Janitorial Supp	24,335	11,474	14,867	20,000	25,000	25,000
535344	22101	Household & Janitorial Supp	505	-	-	-	-	-
535344	22216	Household & Janitorial Supp	1,475	-	-	-	-	-
535349		Other Supplies	14,985	4,188	12,000	12,000	12,000	12,000
535352		Vehicle Parts & Repairs	863	-	1,500	1,500	1,000	1,000
535353		Machinery & Equipment Parts	10,146	6,627	9,545	5,000	10,000	10,000
535354		Paint	460	-	3,000	3,000	20,000	20,000
535355		Plumbing & Electrical	10,710	2,205	10,000	10,000	10,000	10,000
536531		Land Rent & Lease	1,800	1,800	1,800	1,800	1,800	1,800
571004		IP Telephony Allocation	392	177	353	353	318	318
571005		Duplicating Allocation	-	0	1	1	-	-
571007		MIS Direct Charges	-	-	5,000	5,000	5,000	5,000
571009		MIS PC Group Allocation	50,439	27,500	54,999	54,999	8,410	8,410
571010		MIS Systems Grp Alloc(ISIS)	4,979	2,893	5,786	5,786	5,996	5,996
571020		Fleet Allocation	801	-	-	-	-	-
591519		Other Insurance	18,417	10,351	22,470	22,470	24,073	24,073
OPERATING EXPENDITURES			390,483	187,131	351,754	341,077	362,299	362,299

Central Services-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
594809		Capital Building	14,120	-	-	-	-	-
594822		Capital Improvement Building	-	-	212,715	212,715	-	-
		CAPITAL OUTLAY EXPENDITURES	14,120	-	212,715	212,715	-	-
		EXPENDITURES TOTAL	788,924	387,544	1,179,293	1,168,616	985,653	985,653
		REVENUES	1,016,456	501,521	1,216,998	1,216,998	985,653	985,653
		EXPENDITURES	788,924	387,544	1,179,293	1,168,616	985,653	985,653
TOTAL BUSINESS UNIT-11201	-Central Services		(227,532)	(113,977)	(37,705)	(48,382)	-	-
		REVENUES	1,016,456	501,521	1,216,998	1,216,998	985,653	985,653
		EXPENDITURES	788,924	387,544	1,179,293	1,168,616	985,653	985,653
TOTAL Central Services DEPARTMENT			(227,532)	(113,977)	(37,705)	(48,382)	-	-

Child Support

DEPARTMENT MISSION

The general purpose and mission of the Child Support Enforcement Program is derived from Title IV-D of the Social Security Act by striving to enhance the well-being of children by assuring that assistance in obtaining support including financial and medical is available to children through locating parents, establishing paternity, establishing support obligations, and monitoring and enforcing those obligations.

The Jefferson County Child Support Agency achieves the purpose of Title IV-D of the Social Security Act, the interests of Jefferson County and the interest of the State of Wisconsin by striving to do the following:

- Provides services in a fair, consistent and non-discriminatory manner.
- Builds relationships and partnerships with the courts, the community and ancillary service agencies to promote the purpose of our program.
- Dedicates a team effort that improves the health and well-being of the children who trust us to advocate with creativity and passion on their behalf.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Increase child support collections	Educate customers about available payment options. Increase collections using on-line options and cash collections in agency.	Goal 1 & 4	On Going
	Identify all policies, tools, and procedures; evaluate efficiency and effectiveness of policies and procedures for possible improvements.	Goal 4	On-Going
Meet Performance Standards	Use all available resources to provide mandated services to Agency Customers.	Strategy 1.3 (e)	On Going
Provide professional development to team and continue with succession planning	Promote program and professional development training	Strategy 1.6	On Going
Continue to maintain a high standard of customer service for all Agency customers.	Continue to train and hire a skilled team who are fully engaged in the Department's mission.	Guiding principles	On Going

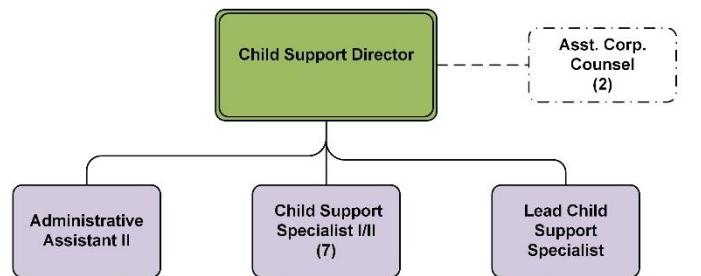
PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2021	2022	2023(est.)
Collection of Current Support (80% Federal Goal).	83.09%	82.93%	82%
Paternity Establishment (90% Federal Goal).	104.86%	109.78%	100%
Collection of Arrears (80% Federal Goal).	82.96%	83.84%	82%
Court order Establishment (80% Federal Goal).	94.67%	93.97%	92%
Enforce Orders, including payments on arrears, costs, and fees.	Yes	Yes	Meeting performance
Establish and Enforce Health Insurance Orders.	Yes	Yes	Meeting performance
Intergovernmental Actions- Establishment and Enforcement.	Yes	Yes	Meeting Performance
Investigate and locate for purposes of establishing and enforcing of orders.	Yes	Yes	Meeting Performance

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

- For majority of 2022, the Jefferson County Child Support Agency had the highest percentage of cases with health insurance orders and health insurance coverage for children in the caseload.
- Successfully implemented the interface between the child support computer system (Wi-KIDS) and CCAP. This interface streamlined processes and reduced manual tasks.
- Continued with professional development, cross training, and succession planning for team.
- Continued to maintain an active role in policy and procedure issues at state and local level by several Agency staff participating in several workgroups, committees and serving on WCSEA Board of Directors.
- Welcomed new Spanish speaking Administrative Assistant to team. Agency is now able to offer immediate customer service in Spanish.

DEPARTMENT ORGANIZATIONAL CHART



2 Assistant Corporation Counsel positions budgeted in Child Support, authorized in the Corporation Counsel budget.

Child Support

Financial Summary

	2021 Actual	2022 Estimate	2022	2023	Change from 2022	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	1,006,622	1,068,512	1,062,870	1,019,793	(43,077)	-4.05%
Fines, Forfeitures & Penalties	1,715	3,000	500	2,200	1,700	340.00%
Public Charges	8,290	7,781	8,339	6,893	(1,446)	-17.34%
Other Revenue	-	-	-	-	-	0.00%
Other Financing Sources	-	-	-	-	-	0.00%
Total Revenues	1,016,627	1,079,293	1,071,709	1,028,886	(42,823)	-4.00%
Expenditures						
Personnel Expenses	1,010,625	1,077,510	1,077,510	1,112,187	34,677	3.22%
Purchased Services	18,226	17,900	26,910	18,700	(8,210)	-30.51%
Operating Costs	38,415	72,040	70,951	46,799	(24,152)	-34.04%
Interdept. Charges	35,885	39,465	39,465	37,411	(2,054)	-5.20%
Other Expense	7,334	7,980	7,980	10,025	2,045	25.63%
Capital Items	-	-	-	10,000	10,000	0.00%
Total Expenditures	1,110,485	1,214,895	1,222,816	1,235,122	12,306	1.01%
Property Taxes	133,426	151,107	151,107	206,236	55,129	36.48%
Addition to (Use of) Fund Balance	39,568	15,505	-	-		

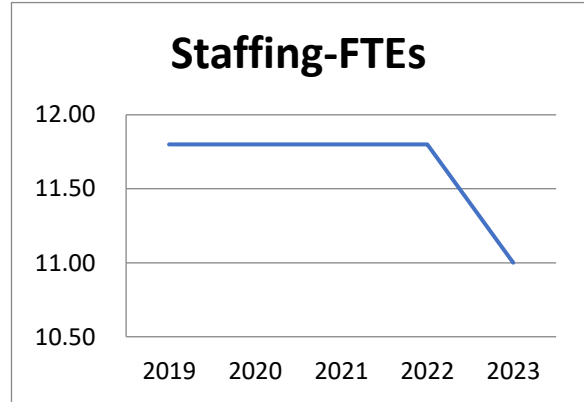
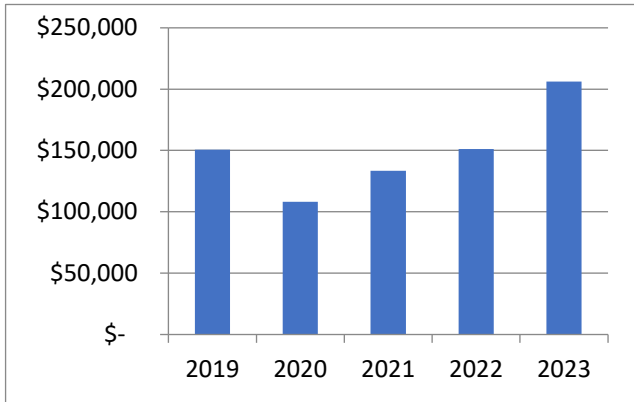
Summary Highlights:

The 2023 budget provides \$206,236 in tax levy, which is a \$55,129 increase in levy from the 2022 adopted budget. The primary reason for this is an increase in personnel costs.

Summary of Capital Items:

\$10,000 Printer/Scanner/Copier/Fax

Summary of Property Tax Levy and FTEs



Child Support-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
11301 -Child Support								
REVENUES								
411100		General Property Taxes	133,426	75,554	151,107	151,107	206,236	206,236
421001		State Aid	112,887	78,402	145,837	145,837	131,244	131,244
421010		M S L Incentives	5,311	1,945	5,300	14,000	5,300	5,300
421012		State Aid Cs + All Others	760,928	217,158	863,305	851,443	834,160	834,160
421013		Other Dept Wage Retention	19,466	-	-	-	-	-
421014		State Aid Wages Allocation	(87,325)	(29,402)	(120,859)	(120,859)	(122,062)	(122,062)
421050		CS Performance Based Inc	166,793	57,509	164,449	164,449	160,651	160,651
421096		State Aid Medical Support	8,474	10,480	10,480	8,000	10,500	10,500
421097		State Aid E-filing	20,088	4,273	-	-	-	-
442004		Extradition Reimbursement	1,715	2,054	3,000	500	2,200	2,200
451011		CS Prog Fee Reduce 66%	(13,140)	(2,388)	(10,164)	(10,164)	(11,352)	(11,352)
451013		NIVD Activities Reduction	2,204	523	2,100	2,553	2,300	2,300
451014		CS Program Fees	18,218	8,773	14,900	14,900	15,000	15,000
455003		Non-IVD Service Fees	1,008	504	945	1,050	945	945
REVENUES TOTAL			1,150,054	425,384	1,230,400	1,222,816	1,235,122	1,235,122
EXPENDITURES								
511110		Salary-Permanent Regular	278,626	147,588	280,849	280,849	296,974	296,974
511210		Wages-Regular	460,937	255,683	512,437	512,437	512,892	512,892
511220		Wages-Overtime	1,992	2,098	2,594	2,594	2,265	2,265
511330		Wages-Longevity Pay	1,869	219	1,999	1,999	1,283	1,283
SALARIES TOTAL			743,424	405,588	797,879	797,879	813,413	813,413
512141		Social Security	54,377	28,501	58,931	58,931	58,384	58,384
512142		Retirement (Employer)	49,955	24,514	51,862	51,862	55,312	55,312
512144		Health Insurance	148,764	65,484	155,995	155,995	173,562	173,562
512145		Life Insurance	323	127	329	329	253	253
512148		Unemployment Compensation	370	-	-	-	-	-
512151		HSA Contribution	3,720	3,795	1,250	1,250	-	-
512173		Dental Insurance	9,692	5,417	11,263	11,263	11,263	11,263
FRINGE TOTAL			267,202	127,838	279,631	279,631	298,775	298,775
TOTAL SALARIES AND FRINGES			1,010,625	533,426	1,077,510	1,077,510	1,112,188	1,112,188
521255		Paper Service	5,700	4,074	8,700	11,700	9,300	9,300
521256		Genetic Tests	4,922	2,461	5,500	6,500	5,500	5,500
521296		Computer Support	2,106	1,480	1,800	2,210	1,900	1,900
529160		Interpreter Fee	5,499	818	1,900	6,500	2,000	2,000
531003		Notary Public Related	160	120	180	120	180	180
531301		Office Equipment	-	2,830	2,558	2,500	895	895
531303		Computer Equipmt & Software	2,478	12,400	22,775	21,115	-	-
531310		Postage Special	199	117	250	275	300	300
531311		Postage & Box Rent	15,424	8,505	17,500	17,200	17,750	17,750
531312		Office Supplies	1,779	384	1,500	1,600	1,600	1,600
531313		Printing & Duplicating	2,119	176	4,000	4,708	2,800	2,800
531314		Small Items Of Equipment	780	371	900	900	900	900
531321		Publication Of Legal Notice	605	462	850	835	790	790
531323		Subscriptions-Tax & Law	208	-	-	-	-	-
531324		Membership Dues	1,665	1,786	1,994	1,894	2,042	2,042
531326		Advertising	-	436	457	-	-	-
531348		Educational Supplies	237	212	300	450	450	450
532325		Registration	4,058	1,639	2,740	2,740	2,340	2,340
532332		Mileage	424	51	350	700	545	545
532335		Meals	294	44	600	700	700	700
532336		Lodging	574	308	1,596	1,584	1,932	1,932
532339		Other Travel & Tolls	56	12	65	380	80	80
532340		Contracted Extraditions	2,918	-	8,700	8,700	8,700	8,700
533225		Telephone & Fax	528	90	225	500	245	245
535242		Maintain Machinery & Equip	3,907	1,890	4,500	4,050	4,550	4,550
571004		IP Telephony Allocation	2,090	1,001	2,001	2,001	1,698	1,698
571005		Duplicating Allocation	149	417	834	834	381	381
571009		MIS PC Group Allocation	25,220	13,750	27,500	27,500	26,430	26,430
571010		MIS Systems Grp Alloc(ISIS)	8,426	4,565	9,130	9,130	8,902	8,902
591519		Other Insurance	7,334	4,216	7,980	7,980	10,024	10,024
OPERATING EXPENDITURES			99,860	64,613	137,385	145,306	112,934	112,934
594813		Capital Office Equip	-	-	-	-	10,000	10,000
CAPITAL OUTLAY EXPENDITURES			-	-	-	-	10,000	10,000

Child Support-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		EXPENDITURES TOTAL	1,110,485	598,039	1,214,895	1,222,816	1,235,122	1,235,122
		REVENUES	1,150,054	425,384	1,230,400	1,222,816	1,235,122	1,235,122
		EXPENDITURES	1,110,485	598,039	1,214,895	1,222,816	1,235,122	1,235,122
TOTAL BUSINESS UNIT-11301	-Child Support		(39,569)	172,655	(15,505)	0	-	-
		REVENUES	1,150,054	425,384	1,230,400	1,222,816	1,235,122	1,235,122
		EXPENDITURES	1,110,485	598,039	1,214,895	1,222,816	1,235,122	1,235,122
TOTAL Child Support DEPARTMENT			(39,569)	172,655	(15,505)	0	-	-

Clerk of Courts

DEPARTMENT MISSION

The mission is to coordinate and manage the general legal proceedings and business operations of the Jefferson County Circuit Courts. The Circuit Courts have responsibility for all state, county and some municipal actions as provided under criminal, traffic, family, civil, juvenile and probate law under Wis. Stats. 59.40.

Our goal is to provide superior justice related services to all court participants and the general public.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Establish and maintain a Jury Management system that is compliant with statutory obligations while tracking information required by the Director of State Courts Office.	In addition, focus on creating and establishing tracking and management methods that strive to minimize the stress and inconvenience of jury service. Automation in the courts has made the process of selecting and notifying potential jurors much more efficient and has improved record keeping for jury management. The Clerk works with the Director of State Courts Office and the Legislature to continue to improve jury management. Citizens are obligated for no more than one month of jury service in a four-year period.		Ongoing/annually
Maintain compliance with statutory obligations, Supreme Court Rules (SCR) and Local Court Rules relating to Record Management.	Record keeping for the courts is governed by state statute and Wisconsin Supreme Court rule. These rules require that the Clerk maintain records of all documents filed with the courts, keep a record of court proceedings and collect various fees, fines and forfeitures. The Clerk of Circuit Court also must establish and promote procedures for reasonable access to court records as well as maintain the confidentiality of records as set forth by statute and court order.		Ongoing/annually

<p>Establish tracking methods to encourage compliance with statutory provisions relating to court orders for repayment of fines, fees, forfeitures, restitution and recompense.</p> <p>Once ordered review available enforcement and collection methods to improve overall collection.</p>	<p>Millions of dollars in fees, fines and forfeitures are paid through the Clerk's offices annually. The Clerk of Circuit Court works to meet this fiscal responsibility with accurate, efficient and effective accounting practices. Financial software, designed in accordance with generally accepted accounting principles, assists the Clerk in efficiently handling this money.</p>		<p>Ongoing/annually</p>
<p>Review and improve local court policies and procedures relating to judicial rotation, case administration and treatment courts.</p>	<p>The Clerk of Circuit Court is at the center of an enormous variety of activities and works daily with many different people. Law enforcement, the legal community, local, state and federal agencies, businesses and the general public depend upon the office of the Clerk of Circuit Court to solve a wide range of problems. The Clerk provides an administrative link between the judiciary, the county board and the public; the clerk also works closely with other court staff to ensure that the courts run smoothly and efficiently. Work with judiciary to review case assignment, case weight and scheduling to create a plan that improves overall case flow and better manages system wide case weight.</p>		<p>In process – Jan 2023 judicial rotation; preparing for future structure changes related to court needs</p>
<p>Revamp exhibit management system to ensure compliance with statutory and SCR while evaluating and emphasizing safety especially relating to weapons, controlled substances and biological materials.</p>	<p>Establish an annual budget for staff training and packaging/ handling materials like gloves, heat sealer, bags, boxes, masks.</p>		<p>Ongoing – Incorporating physical facility needs into construction project</p>
	<p>Pursue a cooperative agreement with the Sheriff's Department relating to destruction/purging of weapons and controlled substances.</p>		

<p>E-filing – continue being on the forefront as functionality is increased. Maintain compliance with statutory obligations while evaluating current policies and procedures for improvements and efficiencies as functionality expands.</p>	<p>The new eFiling rule is enacted as Wis. Stat. § 801.18 and became effective July 1, 2016. However, eFiling did not become mandatory in every county and for every case type on that date. Over the course of approximately a year and a half, mandatory eFiling was enabled for civil, family, small claims, paternity, criminal, traffic, forfeiture, and formal and informal probate cases across the state. The scope will continue to expand, including more case types and class codes over time. The COC will continue to request to pilot and/or be on the forefront when implantation schedules are being established by the Director of State Courts Office for new functionality.</p>		<p>Ongoing on a scheduled established by the Director of State Courts Office</p>
<p>Establish cycle system for larger ongoing budget request items. Examples – chair replacement, courtroom technology, courtroom updates, equipment for exhibit management, large office equipment, etc.</p>	<p>Be forward thinking to an effort to avoid large item request being submitted all in the same year. Be forward thinking about planning maintenance and replacement of things as they become worn and/or obsolete rather than being in a position of having to replace items immediately.</p>		<p>Annually</p>
<p>Review and establish more costs effective ways of providing interpreters and attorney services to court users.</p>	<p>Review scheduling practices and establish block schedules designed to reduce interpreter costs. These efforts have to be balances with statutory timelines for certain hearings and the cost of adjournments.</p>		<p>Ongoing</p>
	<p>Review current court appointed counsel contract while considering past practices, increased system need and proposed judicial rotation changes. Strive to implement system that meets the needs of the courts while also being mindful of the expense involved. Be forward thinking as it relates to the statutory payment increases that were effective 1/1/2020.</p>		

Treatment Courts	Be mindful of treatment court services that are being provided/established based upon grant funding. Evaluate how/if those services can be maintained when/if those grants funds are discontinued.		Ongoing
Accurately absorb tasks assigned by County through implementation of MUNIS and ExecuTime systems.	Identify and train staff to process tasks assigned via implementation of the MUNIS system to ensure accurate and timely payment of juror, witnesses, attorneys and vendors.		On-going
	Identify and train staff to process tasks assigned via implementation of the ExecuTime system to ensure accurate and timely processing of hours works and management of accrual time earned by staff.		

PROGRAM EVALUATION

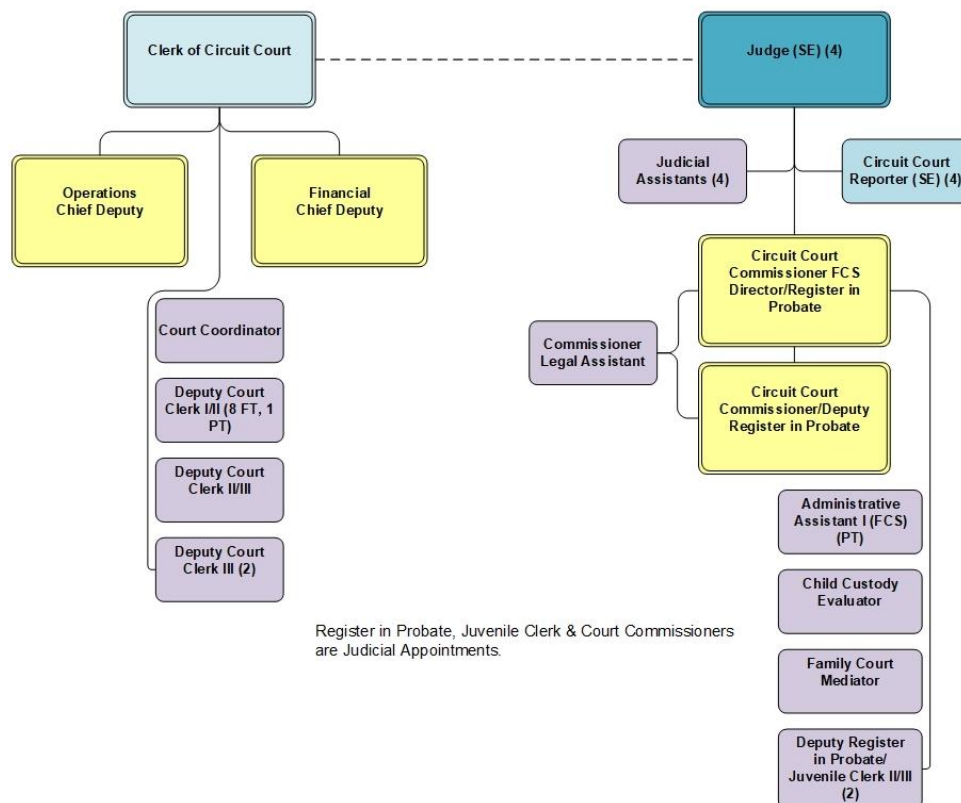
Program/Service Description	Output Measures		
	2019	2020 (Est)	2021 (Est)
Accurately and efficiently enforce, collect and receipt obligations ordered by the Court.	\$6,922,102	\$4,200,000	\$5,800,000
Pursuant to statute, timely and accurately assess, track, collect and turn funds over to the County Treasurer for distribution. (CCAP.133)	\$449,961	\$400,000	\$430,000
Pursuant to statute, timely and accurately assess, track, collect and turn funds over to the County Treasurer for distribution to the State. (CCAP.121)	\$2,779,816	\$2,500,000	\$2,700,000
Pursuant to statute, assess, track, collect and route for distribution funds due to the Sheriff.	\$341,635	\$300,000	\$300,000
Accurately and efficiently import, qualify, summons and manage jury service. (# of jurors)	3000	3200	3500

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2022 fiscal years are as follows:

- Maintained compliance with statutory obligations relating to case management, jury management, interpreter service, collections and enforcement.
- Staff attended trainings in areas relating to courthouse safety, case management, office management, treatment courts and juror management.
- Implementation of WI Department of Revenue – SDC as a collection tool. Evaluate and adjust collection procedures as statutory ability changes and as necessary based on tools/methods become available.
- Implementation of efilng functionality across case types on a scheduled established by the Director of State Courts Office.
- Prepare for judicial rotation
- Purged files; prepared for construction project.

DEPARTMENT ORGANIZATIONAL CHART



Clerk of Courts

Financial Summary

	2021 Actual	2022 Estimate	2022	2023 Budget	Change from 2022	
			Amended Budget		Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	510,791	503,932	487,500	501,500	14,000	2.87%
Licenses & Permits	-	200	200	160	(40)	-20.00%
Fines, Forfeitures & Penalties	45,308	53,500	53,500	45,500	(8,000)	-14.95%
Public Charges	577,751	772,499	773,300	766,798	(6,502)	-0.84%
Intergovernmental Charges	-	-	-	-	-	0.00%
Misc. Revenues	167,236	152,071	152,072	175,000	22,928	15.08%
Other Financing Sources	-	94,736	94,735	-	(94,735)	0.00%
Total Revenues	1,301,086	1,576,938	1,561,307	1,488,958	(72,349)	-4.63%
Expenditures						
Personnel Expenses	1,672,403	2,119,270	2,119,270	2,364,177	244,907	11.56%
Purchased Services	450,336	702,808	700,885	671,800	(29,085)	-4.15%
Operating Costs	140,883	180,018	167,580	168,620	1,040	0.62%
Interdept. Charges	58,815	65,819	65,819	49,434	(16,385)	-24.89%
Other Expenses	13,086	15,926	15,926	18,968	3,042	19.10%
Capital Items	34,692	-	-	-	-	0.00%
Total Expenditures	2,370,215	3,083,841	3,069,480	3,272,999	203,519	6.63%
Property Taxes	1,446,553	1,503,042	1,503,042	1,784,041	280,999	18.70%
Addition to (Use of) Fund Balance	377,424	(3,861)	(5,131)	-		

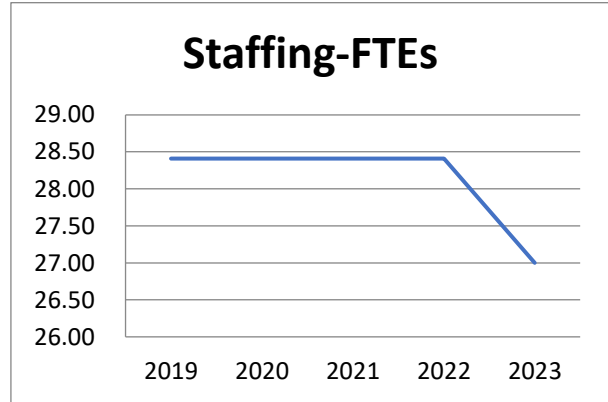
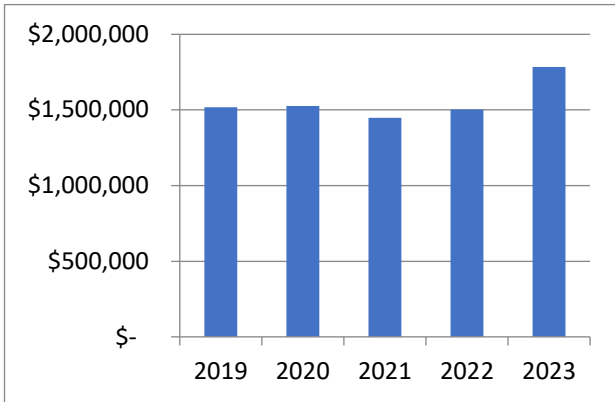
Summary Highlights:

The 2023 budget provides \$1,784,041 in tax levy, which is a \$280,999 increase in levy from the 2022 amended budget. The increase is mostly due to personnel costs and structural changes.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Clerk of Courts-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
11401 -Clerk of Courts								
REVENUES								
411100		General Property Taxes	639,777	751,521	1,503,042	1,503,042	739,125	739,125
421001		State Aid	295,040	148,214	295,000	295,000	295,000	295,000
421014		State Aid Wages Allocation	32,265	17,915	52,500	52,500	45,500	45,500
421072		State Aid Interpreter	32,146	14,045	39,500	39,500	35,500	35,500
431004		Occupational	-	-	200	200	160	160
441005		Overweight Fine 10% Co Share	2,169	56	1,000	1,000	1,000	1,000
441013		Ignition Interlock Surcharge	11,770	4,707	13,000	13,000	13,000	13,000
441014		Restitution Admin Surcharge	1,490	670	1,000	1,000	1,000	1,000
441020		Other Fines/Due County	5,656	1,906	6,000	6,000	6,000	6,000
442010		Restitution Revenue	5,399	2,900	7,500	7,500	7,500	7,500
442015		Restitution Surcharge	18,824	6,926	25,000	25,000	17,000	17,000
451014		CS Program Fees	1,565	540	2,000	2,000	1,500	1,500
451403		Circuit Court Costs	42,676	20,414	62,000	62,000	51,000	51,000
451405		Misc Court Fees	103,196	41,251	130,000	130,000	122,497	122,497
451411		Juvenile Pub Defender Reim	1,931	221	3,500	3,500	3,500	3,500
451418		Witness Reimbursement Fees	16	20	300	300	300	300
451419		Municipal Court	1,995	630	2,500	2,500	2,500	2,500
451423		Bonds Forfeited	7,554	14,135	15,000	15,000	25,000	25,000
451425		Psych Fees Reimbursement	7,770	919	15,000	15,000	15,000	15,000
481001		Interest & Dividends	167,235	84,930	152,071	152,071	175,000	175,000
699999		Budgetary Fund Balance	-	-	94,736	94,736	-	-
REVENUES TOTAL			1,378,473	1,111,921	2,420,849	2,420,849	1,557,082	1,557,082
EXPENDITURES								
511110		Salary-Permanent Regular	207,306	106,177	214,892	214,892	228,526	228,526
511210		Wages-Regular	423,503	210,085	602,137	602,137	615,429	615,429
511210	22101	Wages-Regular	951	-	-	-	-	-
511220		Wages-Overtime	2,974	888	3,391	3,391	5,749	5,749
511240		Wages-Temporary	-	-	7,800	7,800	-	-
511330		Wages-Longevity Pay	1,038	-	1,083	1,083	1,015	1,015
SALARIES TOTAL			635,772	317,150	829,303	829,303	850,719	850,719
512141		Social Security	46,259	23,054	60,723	60,723	59,252	59,252
512141	22101	Social Security	69	-	-	-	-	-
512142		Retirement (Employer)	42,284	20,408	52,162	52,162	56,383	56,383
512142	22101	Retirement (Employer)	64	-	-	-	-	-
512144		Health Insurance	154,089	70,265	229,187	229,187	261,332	261,332
512144	22101	Health Insurance	398	-	-	-	-	-
512145		Life Insurance	195	100	223	223	241	241
512145	22101	Life Insurance	0	-	-	-	-	-
512146		Workers Compensation	2,403	-	-	-	-	-
512151		HSA Contribution	8,273	4,558	10,000	10,000	-	-
512151	22101	HSA Contribution	14	-	-	-	-	-
512173		Dental Insurance	11,217	5,897	17,076	17,076	15,384	15,384
512173	22101	Dental Insurance	41	-	-	-	-	-
FRINGE TOTAL			265,308	124,282	369,371	369,371	392,592	392,592
TOTAL SALARIES AND FRINGES			901,080	441,432	1,198,674	1,198,674	1,243,311	1,243,311
521219		Other Professional Serv	21,402	3,425	125,000	125,000	50,000	50,000
521251		Transcripts	9,828	2,482	12,000	12,000	12,000	12,000
521255		Paper Service	-	-	1,500	1,500	500	500
529159		Witness Fee	1,177	177	2,000	2,000	2,000	2,000
529160		Interpreter Fee	69,162	42,088	60,000	60,000	80,000	80,000
529182		Jury-Meals	1,719	390	2,500	2,500	2,500	2,500
529183		Jury-Mileage	8,386	3,233	35,000	35,000	20,000	20,000
529184		Jury-Misc	262	28	600	600	750	750
529186		Jury-Per Diem	20,480	7,160	35,000	35,000	25,000	25,000
529188		Jury-Soda	238	151	273	-	-	-
529190		Jury-Water Cooler	435	285	650	650	650	650
531001		Credit Card Fees	-	-	25	25	25	25
531243		Furniture & Furnishings	303	760	4,500	4,500	4,500	4,500
531298		United Parcel Service	38	-	50	50	50	50
531301		Office Equipment	-	-	1,500	1,500	2,500	2,500
531303		Computer Equipmt & Software	19,024	13,987	13,987	2,500	2,500	2,500
531310		Postage Special	8,464	1,323	6,000	6,000	6,000	6,000
531311		Postage & Box Rent	19,894	9,908	22,000	22,000	22,000	22,000
531311	22101	Postage & Box Rent	648	-	-	-	-	-
531312		Office Supplies	13,152	3,023	18,150	18,150	18,000	18,000

Clerk of Courts-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
531313		Printing & Duplicating	6,989	369	4,500	4,500	4,500	4,500
531314		Small Items Of Equipment	-	-	500	500	-	-
531323		Subscriptions-Tax & Law	5,923	2,491	5,000	5,000	6,500	6,500
531324		Membership Dues	250	175	310	310	500	500
531326		Advertising	275	1,177	2,000	2,000	2,000	2,000
531348		Educational Supplies	107	72	300	300	300	300
532325		Registration	270	135	1,500	1,500	1,500	1,500
532332		Mileage	-	298	1,000	1,000	1,000	1,000
532334		Commercial Travel	-	-	1,000	1,000	-	-
532335		Meals	-	226	750	750	750	750
532336		Lodging	327	288	1,000	1,000	1,000	1,000
532339		Other Travel & Tolls	-	-	150	150	150	150
533225		Telephone & Fax	5,651	1,981	4,200	4,200	4,200	4,200
535242		Maintain Machinery & Equip	7,867	3,874	6,000	6,000	6,000	6,000
571004		IP Telephony Allocation	3,004	1,353	2,707	2,707	2,547	2,547
571005		Duplicating Allocation	715	288	576	576	1,830	1,830
571009		MIS PC Group Allocation	22,927	12,500	25,000	25,000	8,410	8,410
571010		MIS Systems Grp Alloc(ISIS)	12,494	6,769	13,538	13,538	13,040	13,040
591519		Other Insurance	6,272	4,382	8,467	8,467	10,419	10,419
593256		Bank Charges	-	-	150	150	150	150
		OPERATING EXPENDITURES	267,683	124,798	419,383	407,623	313,771	313,771
594810		Capital Equipment	34,693	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	34,693	-	-	-	-	-
		EXPENDITURES TOTAL	1,203,455	566,230	1,618,057	1,606,297	1,557,082	1,557,082
		REVENUES	1,378,473	1,111,921	2,420,849	2,420,849	1,557,082	1,557,082
		EXPENDITURES	1,203,455	566,230	1,618,057	1,606,297	1,557,082	1,557,082
		TOTAL BUSINESS UNIT-11401 -Clerk of Courts	(175,018)	(545,691)	(802,792)	(814,552)	-	-

11402 -Judicial Support

REVENUES								
411100		General Property Taxes	346,413	-	-	-	473,102	473,102
		REVENUES TOTAL	346,413	-	-	-	473,102	473,102
EXPENDITURES								
511110		Salary-Permanent Regular	49,365	25,598	51,346	51,346	55,152	55,152
511210		Wages-Regular	120,629	78,824	161,249	161,249	220,178	220,178
511210	22101	Wages-Regular	28,164	-	-	-	-	-
511220		Wages-Overtime	1,804	104	4,803	4,803	2,573	2,573
511220	22101	Wages-Overtime	109	-	-	-	-	-
511330		Wages-Longevity Pay	556	-	586	586	586	586
		SALARIES TOTAL	200,627	104,525	217,984	217,984	278,490	278,490
512141		Social Security	12,534	7,495	15,781	15,781	18,954	18,954
512141	22101	Social Security	2,034	-	-	-	-	-
512142		Retirement (Employer)	11,423	6,794	14,169	14,169	18,937	18,937
512142	22101	Retirement (Employer)	1,908	-	-	-	-	-
512144		Health Insurance	43,672	29,487	59,351	59,351	102,695	102,695
512144	22101	Health Insurance	9,125	-	-	-	-	-
512145		Life Insurance	48	34	69	69	82	82
512145	22101	Life Insurance	18	-	-	-	-	-
512151		HSA Contribution	3,025	2,719	3,125	3,125	-	-
512151	22101	HSA Contribution	440	-	-	-	-	-
512173		Dental Insurance	2,625	1,932	3,864	3,864	4,968	4,968
512173	22101	Dental Insurance	673	-	-	-	-	-
		FRINGE TOTAL	87,525	48,462	96,360	96,360	145,637	145,637
		TOTAL SALARIES AND FRINGES	288,153	152,987	314,344	314,344	424,127	424,127
531243		Furniture & Furnishings	4,455	183	4,500	4,500	4,500	4,500
531303		Computer Equipmt & Software	304	-	-	-	-	-
531312		Office Supplies	3,279	1,851	4,000	4,000	4,000	4,000
531313		Printing & Duplicating	-	-	500	500	500	500
531323		Subscriptions-Tax & Law	8,456	3,860	10,500	10,500	10,500	10,500
531326		Advertising	77	-	250	250	250	250
531348		Educational Supplies	3,913	-	2,000	2,000	2,000	2,000
533225		Telephone & Fax	423	183	1,200	1,200	1,200	1,200

Clerk of Courts-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
535242		Maintain Machinery & Equip	35	-	17,250	17,250	17,250	17,250
571004		IP Telephony Allocation	4,441	2,001	4,001	4,001	3,397	3,397
571010		MIS Systems Grp Alloc(ISIS)	2,498	1,353	2,707	2,707	2,640	2,640
591519		Other Insurance	1,979	1,152	2,206	2,206	2,738	2,738
		OPERATING EXPENDITURES	29,862	10,583	49,114	49,114	48,975	48,975
		EXPENDITURES TOTAL	318,014	163,570	363,458	363,458	473,102	473,102
		REVENUES	346,413	-	-	-	473,102	473,102
		EXPENDITURES	318,014	163,570	363,458	363,458	473,102	473,102
TOTAL BUSINESS UNIT-11402 -Judicial Support			(28,399)	163,570	363,458	363,458	-	-

11403 -Courts Reimbursements

REVENUES								
411100		General Property Taxes	(117,690)	-	-	-	(69,700)	(69,700)
421001		State Aid	123,831	-	100,500	100,500	100,500	100,500
451427		Courts Reimbursement-Other	12,698	-	-	-	-	-
		REVENUES TOTAL	18,839	-	100,500	100,500	30,800	30,800
		REVENUES	18,839	-	100,500	100,500	30,800	30,800
TOTAL BUSINESS UNIT-11403 -Courts Reimbursements			18,839	-	100,500	100,500	30,800	30,800

114030 -COC-GAL Indigent Contract

EXPENDITURES								
521212		ContractAtty/GAL-Non Criminal	(125)	-	-	-	-	-
521212	14001	Legal	3,878	-	3,900	3,900	3,900	3,900
521212	14002	Legal	50,000	25,000	52,500	52,500	52,500	52,500
521212	14003	Legal	184,129	93,725	217,400	217,400	217,400	217,400
521212	14004	Legal	-	-	5,500	5,500	5,500	5,500
521212	14008	Legal	55,227	28,107	85,000	85,000	120,000	120,000
521212	14009	Legal	-	-	-	-	15,000	15,000
		OPERATING EXPENDITURES	293,109	146,832	364,300	364,300	414,300	414,300
		EXPENDITURES TOTAL	293,109	146,832	364,300	364,300	414,300	414,300
		EXPENDITURES	293,109	146,832	364,300	364,300	414,300	414,300
TOTAL BUSINESS UNIT-114030 -COC-GAL Indigent Contr			293,109	146,832	364,300	364,300	414,300	414,300

114031 -COC-GAL Indigent Non-Contract

REVENUES								
451427		GAL-FA/PA NonJuv/Probate	154,850	63,441	185,000	185,000	185,000	185,000
451427	14001	Courts Reimbursement-GALCJ	26,012	14,153	30,000	30,000	30,000	30,000
451427	14002	Courts Reimbursement-GALMG	34,923	14,274	45,000	45,000	45,000	45,000
451427	14003	Courts Reimbursement-GALFA	4,486	3,240	7,000	7,000	7,000	7,000
451427	14004	Courts Reimbursement-GALP	890	1,433	(1,483)	-	1,500	1,500
		REVENUES TOTAL	221,161	96,542	265,517	267,000	268,500	268,500
EXPENDITURES								
521212		NonContract GAL-NonCriminal	3,415	750	20,000	20,000	20,000	20,000
		OPERATING EXPENDITURES	3,415	750	20,000	20,000	20,000	20,000
		EXPENDITURES TOTAL	3,415	750	20,000	20,000	20,000	20,000
		REVENUES	221,161	96,542	265,517	267,000	268,500	268,500
		EXPENDITURES	3,415	750	20,000	20,000	20,000	20,000
TOTAL BUSINESS UNIT-114031 -COC-GAL Indigent Non-C			(217,746)	(95,792)	(245,517)	(247,000)	(248,500)	(248,500)

114032 -COC-Adversary Counsel

REVENUES

Clerk of Courts-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
451427		Atty-NonCriminal Reimb	12,882	7,248	25,000	25,000	25,000	25,000
REVENUES TOTAL			12,882	7,248	25,000	25,000	25,000	25,000
EXPENDITURES								
521212		NonContractAtty-NonCriminal OPERATING EXPENDITURES	6,435	1,550	15,000	15,000	15,000	15,000
EXPENDITURES TOTAL			6,435	1,550	15,000	15,000	15,000	15,000
REVENUES			12,882	7,248	25,000	25,000	25,000	25,000
EXPENDITURES			6,435	1,550	15,000	15,000	15,000	15,000
TOTAL BUSINESS UNIT-114032 -COC-Adversary Counsel			(6,447)	(5,698)	(10,000)	(10,000)	(10,000)	(10,000)

114033 -COC-Criminal Counsel

REVENUES								
451427		Atty-CF/CM Reimb	75,430	51,690	125,000	125,000	125,000	125,000
REVENUES TOTAL			75,430	51,690	125,000	125,000	125,000	125,000
EXPENDITURES								
521212		NonContractAtty-CF/CM OPERATING EXPENDITURES	5,440	300	10,000	10,000	10,000	10,000
EXPENDITURES TOTAL			5,440	300	10,000	10,000	10,000	10,000
REVENUES			75,430	51,690	125,000	125,000	125,000	125,000
EXPENDITURES			5,440	300	10,000	10,000	10,000	10,000
TOTAL BUSINESS UNIT-114033 -COC-Criminal Counsel			(69,990)	(51,390)	(115,000)	(115,000)	(115,000)	(115,000)

114034 -COC-Traffic Counsel

REVENUES								
451427		Atty-CT/TR Reimb	-	-	10,000	10,000	10,000	10,000
REVENUES TOTAL			-	-	10,000	10,000	10,000	10,000
REVENUES			-	-	10,000	10,000	10,000	10,000
TOTAL BUSINESS UNIT-114034 -COC-Traffic Counsel			-	-	10,000	10,000	10,000	10,000

11404 -Commissioner

REVENUES								
411100		General Property Taxes	260,919	-	-	-	321,254	321,254
421014		State Aid Wages Allocation	27,510	8,192	16,432	-	25,000	25,000
REVENUES TOTAL			288,429	8,192	16,432	-	346,254	346,254
EXPENDITURES								
511110		Salary-Permanent Regular	163,617	84,395	168,434	168,434	180,580	180,580
511210		Wages-Regular	46,473	24,305	49,728	49,728	55,164	55,164
511220		Wages-Overtime	-	-	4	4	-	-
SALARIES TOTAL			210,089	108,700	218,166	218,166	235,744	235,744
512141		Social Security	15,795	8,152	16,400	16,400	17,240	17,240
512142		Retirement (Employer)	14,162	7,065	14,181	14,181	16,031	16,031
512144		Health Insurance	29,422	15,678	31,544	31,544	44,532	44,532
512145		Life Insurance	37	19	38	38	40	40
512151		HSA Contribution	3,000	2,321	2,500	2,500	-	-
512173		Dental Insurance	2,437	1,380	2,760	2,760	2,760	2,760
FRINGE TOTAL			64,855	34,616	67,423	67,423	80,602	80,602
TOTAL SALARIES AND FRINGES			274,944	143,316	285,590	285,590	316,346	316,346
531243		Furniture & Furnishings	-	91	1,500	1,500	1,500	1,500
531301		Office Equipment	-	-	1,000	1,000	1,000	1,000

Clerk of Courts-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
531303		Computer Equipmt & Software	-	-	500	500	-	-
531311		Postage & Box Rent	2,881	1,520	3,000	3,000	3,000	3,000
531311	22101	Postage & Box Rent	17	-	-	-	-	-
531312		Office Supplies	404	28	2,000	2,000	2,000	2,000
531313		Printing & Duplicating	-	-	500	500	500	500
531323		Subscriptions-Tax & Law	4,228	1,487	4,500	4,500	4,500	4,500
531324		Membership Dues	1,768	1,672	2,000	2,000	2,000	2,000
531326		Advertising	-	-	100	100	100	100
531348		Educational Supplies	347	482	482	450	450	450
532325		Registration	400	-	1,000	1,000	1,000	1,000
532332		Mileage	132	139	500	500	500	500
532335		Meals	-	-	200	200	200	200
532336		Lodging	200	-	800	800	800	800
532339		Other Travel & Tolls	-	64	100	100	100	100
533225		Telephone & Fax	1,052	385	800	800	800	800
535242		Maintain Machinery & Equip	1,586	865	1,600	1,600	1,600	1,600
571004		IP Telephony Allocation	653	294	588	588	425	425
571009		MIS PC Group Allocation	-	1,875	3,750	3,750	4,806	4,806
571010		MIS Systems Grp Alloc(ISIS)	1,785	967	1,934	1,934	1,886	1,886
591519		Other Insurance	2,073	1,153	2,170	2,170	2,741	2,741
		OPERATING EXPENDITURES	17,525	11,022	29,023	28,992	29,908	29,908
		EXPENDITURES TOTAL	292,468	154,338	314,613	314,581	346,254	346,254
		REVENUES	288,429	8,192	16,432	-	346,254	346,254
		EXPENDITURES	292,468	154,338	314,613	314,581	346,254	346,254
		TOTAL BUSINESS UNIT-11404 -Commissioner	4,039	146,145	298,181	314,581	-	-

11405 -Counseling

REVENUES

411100	General Property Taxes	119,312	-	-	-	153,239	153,239
451017	Mediation Fee	17,780	10,541	35,000	35,000	35,000	35,000
451018	Custody Studies	22,646	7,161	35,000	35,000	35,000	35,000
451025	Family Marriage Counseling	9,620	3,480	10,000	10,000	10,000	10,000
451412	Post Judgment Filing Fees	8,595	3,405	9,000	9,000	9,000	9,000

REVENUES TOTAL

177,953	24,586	89,000	89,000	242,239	242,239
----------------	---------------	---------------	---------------	----------------	----------------

EXPENDITURES

511110	Salary-Permanent Regular	59,896	31,568	64,144	64,144	67,365	67,365
511210	Wages-Regular	40,587	36,849	81,379	81,379	85,336	85,336
	SALARIES TOTAL	100,483	68,418	145,523	145,523	152,700	152,700
512141	Social Security	7,487	5,079	10,871	10,871	10,801	10,801
512142	Retirement (Employer)	6,215	4,011	8,257	8,257	9,072	9,072
512144	Health Insurance	28,369	16,503	33,204	33,204	45,642	45,642
512145	Life Insurance	24	12	24	24	24	24
512151	HSA Contribution	3,000	2,321	2,500	2,500	-	-
512173	Dental Insurance	1,787	1,104	2,208	2,208	2,208	2,208
	FRINGE TOTAL	46,883	29,030	57,064	57,064	67,747	67,747

TOTAL SALARIES AND FRINGES

147,366	97,448	202,587	202,587	220,447	220,447
----------------	---------------	----------------	----------------	----------------	----------------

521219	Other Professional Serv	3,750	450	450	-	2,500	2,500
521296	Computer Support	1,200	1,200	1,200	-	1,500	1,500
531243	Furniture & Furnishings	-	-	1,000	1,000	1,000	1,000
531277	Collateral Record Charges	622	104	750	750	750	750
531301	Office Equipment	-	-	250	250	250	250
531311	Postage & Box Rent	506	328	1,000	1,000	1,000	1,000
531312	Office Supplies	623	31	750	750	750	750
531313	Printing & Duplicating	-	-	100	100	100	100
531324	Membership Dues	-	-	350	350	350	350
531326	Advertising	175	53	250	250	250	250
531348	Educational Supplies	-	-	200	200	200	200
532325	Registration	175	2,190	1,185	1,185	1,185	1,185
532332	Mileage	765	280	1,500	1,500	1,500	1,500
532335	Meals	-	36	175	175	175	175
532336	Lodging	-	258	500	500	500	500
532339	Other Travel & Tolls	-	-	50	50	50	50
533225	Telephone & Fax	77	8	150	150	150	150

Clerk of Courts-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
535242		Maintain Machinery & Equip	2,052	-	1,477	675	675	675
571004		IP Telephony Allocation	522	236	471	471	425	425
571009		MIS PC Group Allocation	4,585	2,500	5,000	5,000	4,806	4,806
571010		MIS Systems Grp Alloc(ISIS)	1,749	948	1,895	1,895	1,848	1,848
591519		Other Insurance	991	769	1,452	1,452	1,828	1,828
		OPERATING EXPENDITURES	17,792	9,388	20,154	17,703	21,792	21,792
		EXPENDITURES TOTAL	165,158	106,836	222,741	220,289	242,239	242,239
		REVENUES	177,953	24,586	89,000	89,000	242,239	242,239
		EXPENDITURES	165,158	106,836	222,741	220,289	242,239	242,239
TOTAL BUSINESS UNIT-11405 -Counseling			(12,795)	82,250	133,741	131,289	-	-

11406 -Farm Drainage Board

EXPENDITURES								
514151		Per Diem	3,340	-	-	-	-	-
521212		Legal	648	(420)	-	-	-	-
531312		Office Supplies	113	103	-	-	-	-
531313		Printing & Duplicating	5	-	-	-	-	-
531324		Membership Dues	20	125	-	-	-	-
532332		Mileage	755	-	-	-	-	-
571005		Duplicating Allocation	3	-	-	-	-	-
591513		Drainage Board Insurance	1,275	-	-	-	-	-
		OPERATING EXPENDITURES	6,159	(192)	-	-	-	-
		EXPENDITURES TOTAL	6,159	(192)	-	-	-	-
		EXPENDITURES	6,159	(192)	-	-	-	-
TOTAL BUSINESS UNIT-11406 -Farm Drainage Board			6,159	(192)	-	-	-	-

11407 -Law Library

REVENUES								
411100		General Property Taxes	8,442	-	-	-	8,301	8,301
		REVENUES TOTAL	8,442	-	-	-	8,301	8,301
EXPENDITURES								
531312		Office Supplies	-	-	50	50	50	50
531323		Subscriptions-Tax & Law	6,400	4,015	6,700	6,700	6,700	6,700
531348		Educational Supplies	33	-	350	350	350	350
571004		IP Telephony Allocation	131	59	118	118	-	-
571009		MIS PC Group Allocation	1,146	625	1,250	1,250	1,201	1,201
		OPERATING EXPENDITURES	7,710	4,699	8,468	8,468	8,301	8,301
		EXPENDITURES TOTAL	7,710	4,699	8,468	8,468	8,301	8,301
		REVENUES	8,442	-	-	-	8,301	8,301
		EXPENDITURES	7,710	4,699	8,468	8,468	8,301	8,301
TOTAL BUSINESS UNIT-11407 -Law Library			(732)	4,699	8,468	8,468	-	-

11408 -Register in Probate

REVENUES								
411100		General Property Taxes	189,380	-	-	-	158,721	158,721
451403		Circuit Court Costs	1,906	1,110	2,600	2,600	2,600	2,600
451407		Filing Fees Due Co Probate	25,013	10,788	24,000	24,000	24,000	24,000
451408		Other Fees Due Co Probate	3,089	683	683	-	1,000	1,000
451428		Claim Against Estate Filing	228	201	400	400	400	400
		REVENUES TOTAL	219,616	12,782	27,683	27,000	186,721	186,721
EXPENDITURES								
511110		Salary-Permanent Regular	7,075	-	-	-	-	-
511210		Wages-Regular	42,883	6,932	86,862	86,862	98,562	98,562
511220		Wages-Overtime	130	96	29	29	-	-

Clerk of Courts-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		SALARIES TOTAL	50,088	7,027	86,890	86,890	98,562	98,562
512141		Social Security	3,830	538	6,566	6,566	6,808	6,808
512142		Retirement (Employer)	2,140	-	5,648	5,648	6,702	6,702
512144		Health Insurance	1,247	-	16,602	16,602	45,642	45,642
512145		Life Insurance	3	-	16	16	24	24
512151		HSA Contribution	135	-	1,250	1,250	-	-
512173		Dental Insurance	77	-	1,104	1,104	2,208	2,208
		FRINGE TOTAL	7,433	538	31,186	31,186	61,385	61,385
		TOTAL SALARIES AND FRINGES	57,521	7,565	118,076	118,076	159,946	159,946
521219		Other Professional Serv	2,625	1,500	12,375	12,375	10,000	10,000
521251		Transcripts	21	-	100	100	100	100
529160		Interpreter Fee	605	532	4,861	4,861	5,000	5,000
531301		Office Equipment	-	-	500	500	500	500
531311		Postage & Box Rent	4,725	2,816	3,118	3,000	3,500	3,500
531311	22101	Postage & Box Rent	16	-	-	-	-	-
531312		Office Supplies	347	-	750	750	750	750
531313		Printing & Duplicating	15	-	1,000	1,000	1,000	1,000
531324		Membership Dues	-	-	685	685	685	685
531326		Advertising	-	10	300	300	300	300
531348		Educational Supplies	74	149	500	500	500	500
532325		Registration	-	-	275	275	275	275
532332		Mileage	-	-	250	250	250	250
532335		Meals	-	-	100	100	100	100
532336		Lodging	-	-	350	350	350	350
533225		Telephone & Fax	246	81	200	200	200	200
571004		IP Telephony Allocation	392	177	353	353	318	318
571005		Duplicating Allocation	-	14	28	28	-	-
571010		MIS Systems Grp Alloc(ISIS)	1,770	951	1,903	1,903	1,855	1,855
591519		Other Insurance	494	459	1,480	1,480	1,092	1,092
		OPERATING EXPENDITURES	11,331	6,688	29,127	29,010	26,775	26,775
		EXPENDITURES TOTAL	68,852	14,253	147,204	147,086	186,721	186,721
		REVENUES	219,616	12,782	27,683	27,000	186,721	186,721
		EXPENDITURES	68,852	14,253	147,204	147,086	186,721	186,721
TOTAL BUSINESS UNIT-11408 -Register in Probate			(150,765)	1,471	119,521	120,086	-	-
		REVENUES	2,747,639	1,312,962	3,079,980	3,064,349	3,272,999	3,272,999
		EXPENDITURES	2,370,215	1,159,166	3,083,841	3,069,480	3,272,999	3,272,999
TOTAL Clerk of Courts DEPARTMENT			(377,424)	(153,796)	3,861	5,131	-	-

Corporation Counsel

MISSION

The Office of the Corporation Counsel provides legal counsel to the Jefferson County Administrator, the Jefferson County Board of Supervisors, its committees, boards, commissions, departments, and other elected and appointed officials. The office of the Corporation Counsel is dedicated to providing the highest quality legal representation at the most effective cost to County government.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Implement Lean training to meet time constraints	Including draft resolutions in committee packets	Strategy 1.4c	Currently implemented with the goal of continuous improvement
	Finalizing County Board packet to allow mailing on Wednesday to ensure timely receipt by County Board members	Strategy 1.4c	
Integrate Assistant Corporation Counsels into the general duties of the Corporation Counsel office	Learn more about the role of the Corporation Counsel office in county government	Strategy 1.4 b and c, Strategy 1.6	Currently implemented with the goal of continuous improvement
	Be able to assume the role of Corporation Counsel on a temporary or permanent basis in the absence of the Corporation Counsel	Strategy 1.4 b Strategy 1.6	Currently implemented with the goal of continuous improvement
Promote confidence in the legal services provided by the Corporation Counsel office	Continue to maintain strong interpersonal relationships with county staff and officials	Strategy 1.4 b and c	Currently implemented with the goal of continuous improvement
	Provide quality and timely legal advice that enables staff to perform their job duties	Strategy 1.4 b and c	

PROGRAM EVALUATION

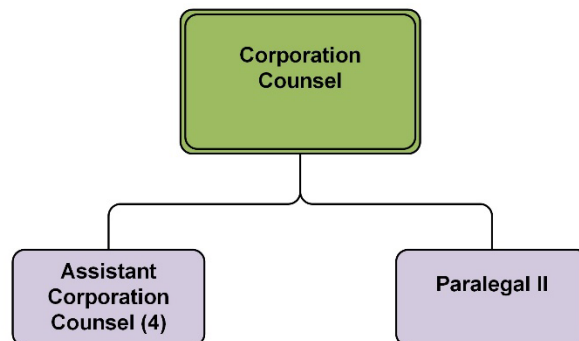
Program/Service Description	Output Measures		
	2021	2022 (Est)	2023 (Est)
Mental Commitments	132	120	120
Mental Commitment Extensions	45	40	40
Return to Inpatient Facility	37	20	20
Guardianships and Protective Placements	46	40	40
Annual Reviews (<i>Watts</i>)	19	18	18
Child Abuse and Neglect Substantiation Appeals	2	2	2
Children in Need of Protection and Services (CHIPS)	52	40	40
Termination of Parental Rights (TPR)	6	4	4
Temporary Physical Custody (TPC)	32	20	20
CHIPS Guardianships	11	10	10

FACTORS INFLUENCING SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2022 and 2023 fiscal years are as follows:

- Completed resolutions before committee meetings to allow committee members to review resolutions during meetings before acting on them.
- Integrated the principal Assistant Corporation Counsel into the general corporation counsel office duties to ensure continuity of operations during the absence of the Corporation Counsel.
- Continued to ensure that the Corporation Counsel office is always available to county staff, department heads and officials to answer a variety of questions and provide legal advice, including short notice and unscheduled office visits, to ensure that county operations will not be negatively affected by delayed legal advice.
- Incorporated a fourth attorney into the Corporation Counsel office to provide legal representation to the Human Services Department on cases involving Children in Need of Protection and Services (CHIPS); Termination of Parental Rights (TPR); and Temporary Physical Custody (TPC) which were transferred from the Jefferson County District Attorney’s Office to the Corporation Counsel Office in September, 2019.

DEPARTMENT ORGANIZATIONAL CHART



Corporation Counsel

Financial Summary

	2021 Actual	2022 Estimate	2022 Amended Budget	2023 Budget	Change from 2022 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	-	-	-	-	-	0.00%
Miscellaneous Revenue	917	-	-	-	-	0.00%
Total Revenues	917	-	-	-	-	0.00%
Expenditures						
Personnel Expenses	376,837	416,308	416,308	453,074	36,766	8.83%
Purchased Services	15,736	6,000	6,000	6,000	-	0.00%
Operating Costs	10,132	13,617	12,280	14,235	1,955	15.92%
Interdept. Charges	9,310	10,022	10,022	10,949	927	9.25%
Other Expenses	2,786	3,127	3,126	3,927	801	25.62%
Capital Expenses	-	-	-	-	-	0%
Total Expenditures	414,801	449,074	447,736	488,185	40,449	9.03%
Property Taxes	409,989	447,736	447,736	488,185	40,449	9.03%
Addition to (Use of) Fund Balance	(3,895)	(1,338)	-	-		

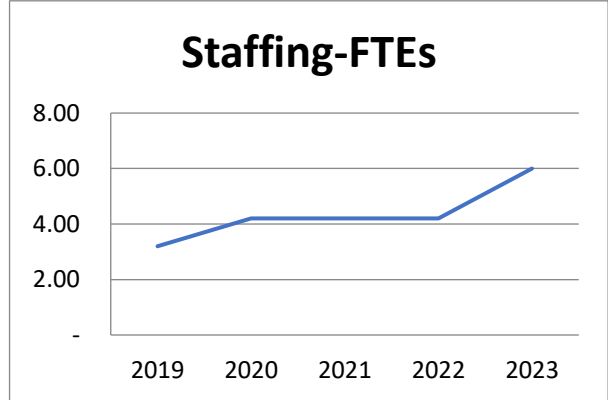
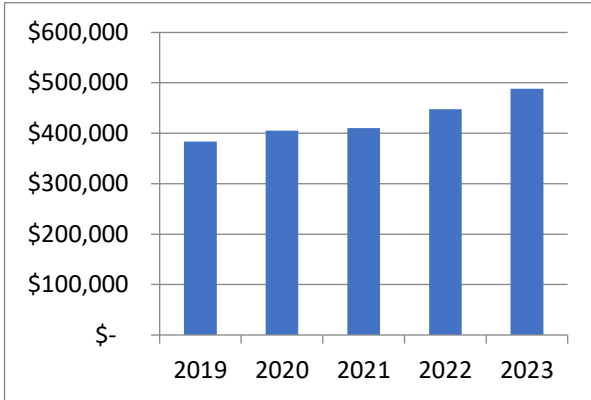
Summary Highlights:

The 2023 budget provides \$488,185 in tax levy, which is a \$40,449 increase in operating levy from the 2022 amended budget. This is primarily due to an increase in personnel costs.

Summary of Capital Items:

None.

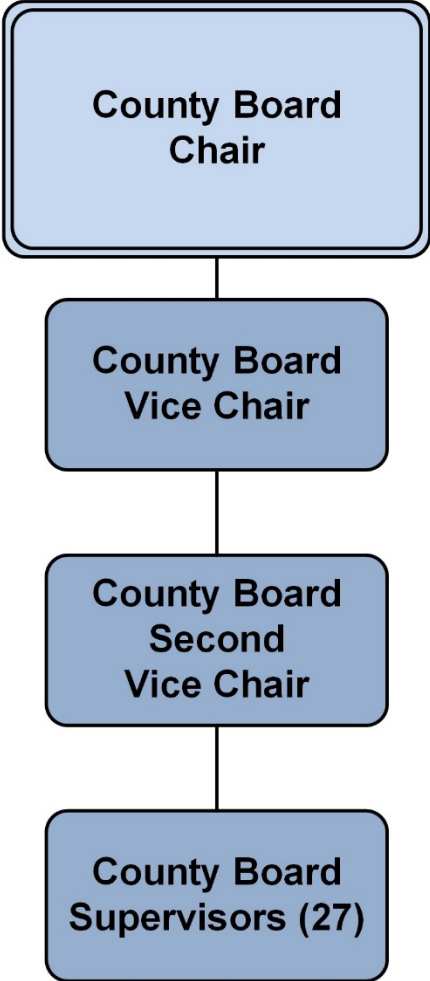
Summary of Property Tax Levy and FTEs



Corporation Counsel-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
11501 -Corporation Counsel								
REVENUES								
411100		General Property Taxes	409,989	223,868	447,736	447,736	488,185	488,185
480102		Misc Reimbursement	917	201	-	-	-	-
REVENUES TOTAL			410,906	224,069	447,736	447,736	488,185	488,185
EXPENDITURES								
511110		Salary-Permanent Regular	223,437	108,375	249,681	249,681	264,732	264,732
511210		Wages-Regular	57,937	30,777	62,536	62,536	65,688	65,688
511210	22101	Wages-Regular	495	-	-	-	-	-
511220		Wages-Overtime	236	134	79	79	394	394
511330		Wages-Longevity Pay	173	-	188	188	188	188
SALARIES TOTAL			282,278	139,286	312,484	312,484	331,001	331,001
512141		Social Security	20,171	9,954	22,747	22,747	22,876	22,876
512141	22101	Social Security	32	-	-	-	-	-
512142		Retirement (Employer)	18,995	9,054	20,311	20,311	22,508	22,508
512142	22101	Retirement (Employer)	33	-	-	-	-	-
512144		Health Insurance	48,742	23,809	54,620	54,620	73,028	73,028
512144	22101	Health Insurance	143	-	-	-	-	-
512145		Life Insurance	118	61	114	114	129	129
512151		HSA Contribution	3,330	3,181	2,500	2,500	-	-
512173		Dental Insurance	2,975	1,636	3,533	3,533	3,533	3,533
512173	22101	Dental Insurance	20	-	-	-	-	-
FRINGE TOTAL			94,559	47,694	103,825	103,825	122,073	122,073
TOTAL SALARIES AND FRINGES			376,837	186,980	416,309	416,309	453,075	453,075
521212		Legal	5,489	5	5,000	5,000	5,000	5,000
521219		Other Professional Serv	10,248	-	1,000	1,000	1,000	1,000
531298		United Parcel Service	4	-	10	10	10	10
531303		Computer Equipmt & Software	-	2,182	2,182	-	3,000	3,000
531311		Postage & Box Rent	586	353	500	500	200	200
531312		Office Supplies	561	582	1,000	1,000	500	500
531313		Printing & Duplicating	102	20	70	70	70	70
531314		Small Items Of Equipment	-	-	300	300	300	300
531323		Subscriptions-Tax & Law	5,209	3,521	4,000	4,000	4,000	4,000
531324		Membership Dues	1,533	1,656	1,656	1,600	1,656	1,656
531348		Educational Supplies	-	-	200	200	-	-
532325		Registration	525	974	1,000	1,000	2,000	2,000
532332		Mileage	187	-	100	1,000	400	400
532335		Meals	-	34	500	500	200	200
532336		Lodging	719	652	1,500	1,500	1,500	1,500
532339		Other Travel & Tolls	-	23	100	100	-	-
533225		Telephone & Fax	276	84	200	200	100	100
535242		Maintain Machinery & Equip	430	168	300	300	300	300
571004		IP Telephony Allocation	522	236	471	471	425	425
571005		Duplicating Allocation	58	26	52	52	148	148
571009		MIS PC Group Allocation	5,732	3,125	6,250	6,250	7,208	7,208
571010		MIS Systems Grp Alloc(ISIS)	2,998	1,625	3,249	3,249	3,168	3,168
591519		Other Insurance	2,785	1,651	3,125	3,125	3,926	3,926
OPERATING EXPENDITURES			37,964	16,916	32,765	31,427	35,111	35,111
EXPENDITURES TOTAL			414,801	203,896	449,074	447,736	488,185	488,185
REVENUES			410,906	224,069	447,736	447,736	488,185	488,185
EXPENDITURES			414,801	203,896	449,074	447,736	488,185	488,185
TOTAL BUSINESS UNIT-11501 -Corporation Counsel			3,895	(20,173)	1,338	-	-	-
REVENUES			410,906	224,069	447,736	447,736	488,185	488,185
EXPENDITURES			414,801	203,896	449,074	447,736	488,185	488,185
TOTAL Corporation Counsel DEPARTMENT			3,895	(20,173)	1,338	-	-	-

DEPARTMENT ORGANIZATIONAL CHART



County Board

Financial Summary

	2021 Actual	2022 Estimate	2022		Change from 2022	
			Amended Budget	2023 Budget	Amended Budget \$	%
Revenues						
Misc. Revenues	-	122	1	-	(1)	0%
Other Financing Sources	-	82,867	82,867	-	(82,867)	-100%
Total Revenues	-	82,989	82,868	-	(82,868)	0%
Expenditures						
Personnel Expenses	112,999	154,671	154,671	133,336	(21,335)	-13.79%
Purchased Services	-	-	-	-	-	0.00%
Operating Costs	45,447	58,215	57,600	48,100	(9,500)	-16.49%
Interdept. Charges	27,672	71,626	71,626	68,706	(2,920)	-4.08%
Other Expenses	232,819	310,504	310,347	235,497	(74,850)	-24.12%
Capital Items	-	-	-	-	-	-
Other Financing Uses	-	5,367	5,367	-	(5,367)	
Total Expenditures	418,937	600,383	599,611	485,639	(113,972)	-19.01%
Property Taxes	444,332	516,743	516,743	485,639	(31,104)	-6.02%
Addition to (Use of) Fund Balance	25,395	(651)	-	-		

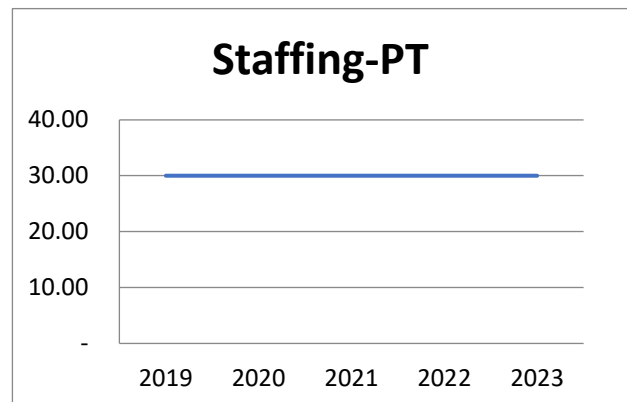
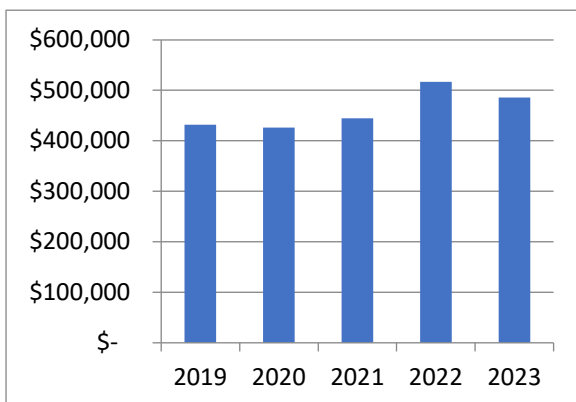
Summary Highlights:

The 2023 budget provides \$485,639 in tax levy, which is an \$31,104 decrease in levy from the 2022 amended budget.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



County Board-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
11601 -County Board								
REVENUES								
411100		General Property Taxes	211,764	142,088	284,176	284,176	250,706	250,706
REVENUES TOTAL			211,764	142,088	284,176	284,176	250,706	250,706
EXPENDITURES								
511110		Salary-Permanent Regular	25,561	16,060	44,880	44,880	44,880	44,880
		SALARIES TOTAL	25,561	16,060	44,880	44,880	44,880	44,880
512141		Social Security	8,118	3,951	10,992	10,992	9,475	9,475
		FRINGE TOTAL	8,118	3,951	10,992	10,992	9,475	9,475
TOTAL SALARIES AND FRINGES			33,679	20,011	55,872	55,872	54,355	54,355
514151		Per Diem	79,320	35,545	98,800	98,800	78,981	78,981
531303		Computer Equipmnt & Software	3,234	-	-	-	-	-
531311		Postage & Box Rent	291	125	1,000	1,000	500	500
531312		Office Supplies	215	295	500	500	500	500
531313		Printing & Duplicating	2,720	777	5,000	5,000	3,000	3,000
531321		Publication Of Legal Notice	9,603	4,596	11,500	11,500	10,000	10,000
531324		Membership Dues	14,750	14,392	15,250	15,250	15,250	15,250
531333		Video Services	-	-	4,500	4,500	-	-
531349		Other Operating Expenses	-	31	31	-	100	100
532325		Registration	-	585	585	-	600	600
532332		Mileage	13,818	7,183	18,000	18,000	16,000	16,000
532335		Meals	299	504	600	600	800	800
532336		Lodging	-	-	800	800	800	800
533225		Telephone & Fax	34	-	50	50	50	50
535242		Maintain Machinery & Equip	484	253	400	400	500	500
571004		IP Telephony Allocation	131	59	118	118	106	106
571005		Duplicating Allocation	1,540	1,652	3,304	3,304	3,926	3,926
571009		MIS PC Group Allocation	4,585	22,500	44,999	44,999	42,048	42,048
571010		MIS Systems Grp Alloc(ISIS)	21,415	11,603	23,205	23,205	22,626	22,626
591519		Other Insurance	252	237	435	278	564	564
OPERATING EXPENDITURES			152,691	100,336	229,076	228,304	196,351	196,351
EXPENDITURES TOTAL			186,370	120,347	284,948	284,176	250,706	250,706
REVENUES			211,764	142,088	284,176	284,176	250,706	250,706
EXPENDITURES			186,370	120,347	284,948	284,176	250,706	250,706
TOTAL BUSINESS UNIT-11601 -County Board			(25,395)	(21,741)	772	-	-	-
11602 -Board Indirect								
REVENUES								
411100		General Property Taxes	232,568	116,284	232,568	232,568	234,933	234,933
699999		Budgetary Fund Balance	-	-	77,500	77,500	-	-
REVENUES TOTAL			232,568	116,284	310,068	310,068	234,933	234,933
EXPENDITURES								
593405		JCEDC	128,568	128,433	203,568	203,568	128,433	128,433
593409		Literacy Council Donation	16,000	8,100	18,500	18,500	18,500	18,500
593410		Free Clinic Donation	67,500	60,000	67,500	67,500	67,500	67,500
593412		Tourism Donation	4,500	4,500	4,500	4,500	4,500	4,500
593413		Railroad Consortium Donation	16,000	15,000	16,000	16,000	16,000	16,000
OPERATING EXPENDITURES			232,568	216,033	310,068	310,068	234,933	234,933
EXPENDITURES TOTAL			232,568	216,033	310,068	310,068	234,933	234,933
REVENUES			232,568	116,284	310,068	310,068	234,933	234,933
EXPENDITURES			232,568	216,033	310,068	310,068	234,933	234,933
TOTAL BUSINESS UNIT-11602 -Board Indirect			(0)	99,749	-	-	-	-
11603 -Historical Commission								
REVENUES								

County Board-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
485250		Publishing Royalties	-	121	121	-	-	-
699700		Resv Applied Operating	-	-	5,367	5,367	-	-
REVENUES TOTAL			-	121	5,488	5,367	-	-
EXPENDITURES								
594950		Operating Reserve	-	-	5,367	5,367	-	-
		OPERATING EXPENDITURES	-	-	5,367	5,367	-	-
EXPENDITURES TOTAL			-	-	5,367	5,367	-	-
REVENUES			-	121	5,488	5,367	-	-
EXPENDITURES			-	-	5,367	5,367	-	-
TOTAL BUSINESS UNIT-11603 -Historical Commission			-	(121)	(121)	-	-	-
REVENUES			444,332	258,493	599,732	599,611	485,639	485,639
EXPENDITURES			418,938	336,380	600,383	599,611	485,639	485,639
TOTAL County Board DEPARTMENT			(25,395)	77,888	651	-	-	-

County Clerk

DEPARTMENT MISSION

Our mission is to provide services for the public including the administration and coordination of elections and issuance and distribution of various state licenses and permits dutifully and responsibly and to serve the County Board and other departments by assuring completion of necessary support functions and management of records.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Excellent election	Continue collaborative election systems by all using common equipment, supplies, etc.	Strategy 4.1	Ongoing
Continue to improve on newly implemented absentee processes and assisting municipal clerks throughout the year(s) with the changes	Maintain good relationships amongst county departments before and during implementation of pre-addressed, and pre-postage absentee envelopes to assist municipal clerks with time management	Guiding Principal 3	Ongoing
Creating a partnership between ES&S and the County to do election programming	Creating an error free ballot and election.	Guiding Principal 3	Ongoing
Chief Deputy to act as election administration back up	Online webinars/in-person election administrative training through the Wisconsin Elections Commission	Strategy 4.1	Ongoing
Four elections	Smooth and error free	Strategy 4.1	Ongoing
Moving in a forward direction regarding electronic records retention	Continue to work with departments on forwarding all contracts to the County Clerk's office, as well as scanning in thousands of marriage applications.	Guiding Principal 3,6	Ongoing
Increase passport/pictures	Marketing services offered in the County Clerk's office to increase public awareness.	Guiding Principal 1	Ongoing

PROGRAM EVALUATION

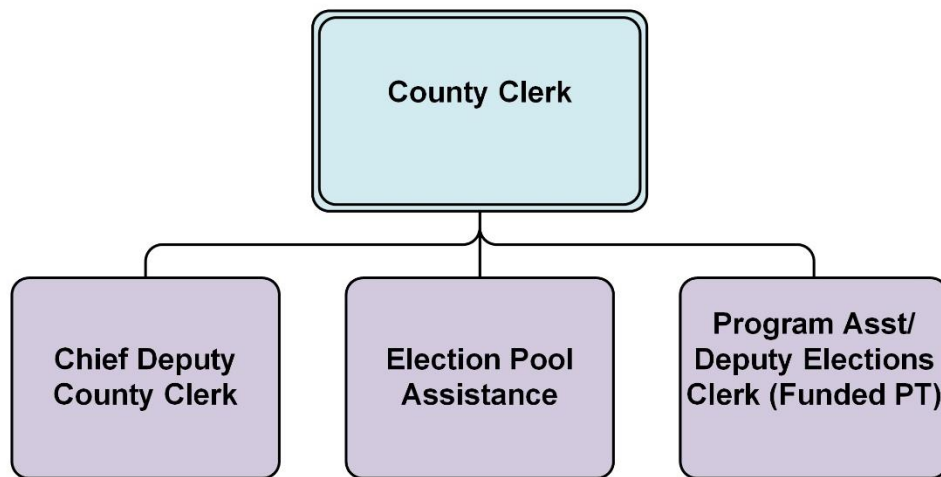
Program/Service Description	Output Measures		
	2021	2022 (est)	2023 (est)
Number of Election Ballots Cast	25,019	67,000	25,000
Election Chargeback Revenue	\$37,158	\$23,000	\$38,000
Statewide Voter Registration Provider Fees	\$12,120	\$6,000	\$12,000
Number of Marriage Licenses Issued	481	450	480
Number of Passport Applications Processed	618	500	620
Number of Passport Photos	674	500	675

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2022-2023 fiscal years are as follows:

- Four scheduled 2022 elections and two scheduled 2023 elections
- Develop and implementation of Contract electronic integration with Munis
- Purchasing scanners to help with the goal of becoming mostly paperless with records retention
- Continue to provide our customers with efficient customer service, maintaining the “small town feel” that defines Jefferson County
- Cross train on election duties and the entering of election information into the ES&S Portal to help ensure elections are flawless
- Continue making improvements on the absentee ballot process including tracking of the absentees for 9 municipalities
- Staying committed to the health and well-being of all our citizens

DEPARTMENT ORGANIZATIONAL CHART



County Clerk

Financial Summary

	2021 Actual	2022 Estimate	2022	2023	Change from 2022	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Licenses & Permits	\$ 31,410	\$ 27,160	\$ 30,160	\$ 30,110	\$ (50)	-0.17%
Public Charges	33,320	31,890	33,490	30,720	(2,770)	-8.27%
Intergovernmental Charges	110,741	102,588	109,240	92,663	(16,577)	0%
Other Financing Sources	-	(6)	(6)	-	6	-
Total Revenues	175,471	161,632	172,884	153,493	(19,391)	-11.22%
Expenditures						
Personnel Expenses	205,164	213,831	213,831	245,321	31,490	14.73%
Purchased Services	23,986	34,392	17,350	26,350	9,000	51.87%
Operating Costs	144,355	180,920	179,539	125,938	(53,601)	-29.85%
Interdept. Charges	13,810	16,946	16,946	14,961	(1,985)	-11.71%
Other Expenses	1,465	1,709	1,594	1,952	358	22.46%
Capital Items	-	-	-	-	-	0%
Other Financing Uses	-	(7)	(7)	-	7	0%
Total Expenditures	388,780	447,791	429,253	414,522	(14,731)	-3.43%
Property Taxes	169,044	256,369	256,369	261,029	4,660	1.82%
Addition to (Use of) Fund Balance	\$ (44,265)	\$ (29,790)	\$ -	\$ -		

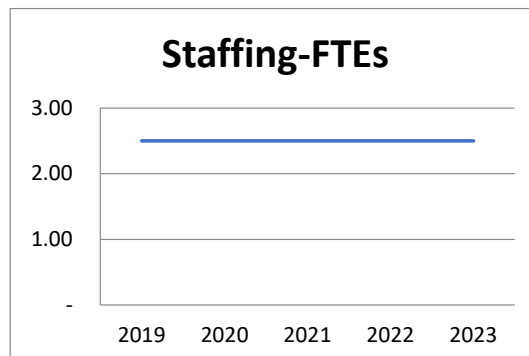
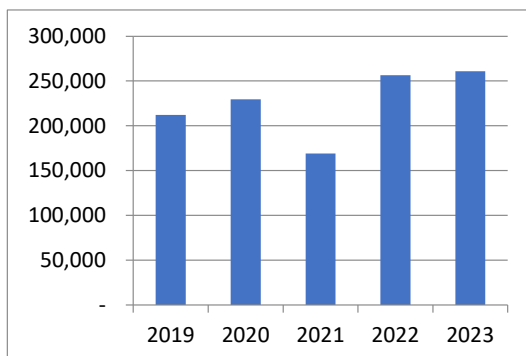
Summary Highlights:

The 2023 budget provides \$261,029 in tax levy, which is a \$4,660 increase in levy from the 2022 amended budget. The primary reason for the increase in personnel expenses and projected decreases in revenue overall.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



County Clerk-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
11701 -County Clerk								
REVENUES								
411100		General Property Taxes	130,460	87,031	174,062	174,062	208,361	208,361
431001		Marriage License Fees	31,265	11,310	27,000	30,000	30,000	30,000
431003		Conservation License Rev	60	26	50	50	-	-
431006		Domestic Partner Term Fee	85	-	110	110	110	110
451003		Marriage Waiver Fees	1,135	400	750	750	150	150
451024		DMV Temp License Plate Fees	-	3	-	-	-	-
451033		Marriage Lic Void / Refund	150	20	140	140	70	70
451048		DMV Plates	1,012	265	400	2,000	-	-
451308		Postage Fees	1,753	780	1,100	1,100	1,000	1,000
451404		Passport Fees	21,630	14,630	24,000	24,000	24,000	24,000
451413		Passport Photo Fees	7,641	4,664	5,500	5,500	5,500	5,500
REVENUES TOTAL			195,190	119,129	233,112	237,712	269,191	269,191
EXPENDITURES								
511110		Salary-Permanent Regular	80,133	40,303	-	-	83,160	83,160
511210		Wages-Regular	60,410	31,814	153,692	153,692	79,637	79,637
511220		Wages-Overtime	166	-	1,693	1,693	201	201
SALARIES TOTAL			140,710	72,117	155,385	155,385	162,997	162,997
512141		Social Security	10,206	5,209	11,335	11,335	11,108	11,108
512142		Retirement (Employer)	9,499	4,688	8,821	8,821	11,084	11,084
512144		Health Insurance	33,357	17,745	35,693	35,693	57,053	57,053
512145		Life Insurance	32	17	34	34	40	40
512151		HSA Contribution	600	-	-	-	-	-
512173		Dental Insurance	1,950	1,104	2,208	2,208	2,760	2,760
FRINGE TOTAL			55,644	28,762	58,091	58,091	82,044	82,044
TOTAL SALARIES AND FRINGES			196,354	100,879	213,476	213,476	245,042	245,042
529167		Conservation Congress	-	1,393	1,393	1,350	1,350	1,350
531003		Notary Public Related	-	-	-	-	600	600
531243		Furniture & Furnishings	-	-	-	-	1,800	1,800
531303		Computer Equipmt & Software	2,733	-	2,000	2,000	-	-
531311		Postage & Box Rent	3,837	2,518	2,810	2,500	2,500	2,500
531312		Office Supplies	461	274	300	300	300	300
531313		Printing & Duplicating	1,410	1,028	1,100	1,300	1,500	1,500
531314		Small Items Of Equipment	137	-	300	300	300	300
531321		Publication Of Legal Notice	88	-	200	200	150	150
531323		Subscriptions-Tax & Law	204	65	65	205	100	100
531324		Membership Dues	125	-	125	125	125	125
531326		Advertising	-	-	-	250	100	100
531351		Gas/Diesel	35	-	100	100	100	100
532325		Registration	810	821	821	500	800	800
532332		Mileage	65	157	157	150	150	150
532335		Meals	40	21	150	150	125	125
532336		Lodging	475	199	900	900	880	880
532339		Other Travel & Tolls	-	41	41	25	50	50
533225		Telephone & Fax	651	213	400	400	400	400
533236		Wireless Internet	-	-	172	172	75	75
571004		IP Telephony Allocation	522	236	471	471	475	475
571005		Duplicating Allocation	460	263	526	526	1,000	1,000
571009		MIS PC Group Allocation	7,451	4,688	9,375	9,375	7,809	7,809
571010		MIS Systems Grp Alloc(ISIS)	1,428	774	1,547	1,547	1,508	1,508
591519		Other Insurance	1,388	821	1,505	1,390	1,952	1,952
OPERATING EXPENDITURES			22,320	13,512	24,458	24,236	24,149	24,149
EXPENDITURES TOTAL			218,674	114,390	237,935	237,712	269,191	269,191
REVENUES			195,190	119,129	233,112	237,712	269,191	269,191
EXPENDITURES			218,674	114,390	237,935	237,712	269,191	269,191
TOTAL BUSINESS UNIT-11701 -County Clerk			23,484	(4,738)	4,822	0	-	-

11702 -Elections

REVENUES								
411100		General Property Taxes	38,585	41,154	82,307	82,307	52,669	52,669
472004		Election Reimbursement	37,158	15,255	35,000	42,000	25,000	25,000

County Clerk-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
472007		Municipal Other Charges	1,132	80	250	800	100	100
472008		SVRS Charges-Govt Units	12,120	3,269	8,000	13,000	13,000	13,000
473015		Election Maint Contracts	29,337	22,028	22,028	16,130	22,028	22,028
REVENUES TOTAL			118,332	81,785	147,585	154,237	112,797	112,797
EXPENDITURES								
511210		Wages-Regular	7,591	3,928	-	-	-	-
		SALARIES TOTAL	7,591	3,928	-	-	-	-
512141		Social Security	589	313	25	25	20	20
512142		Retirement (Employer)	521	255	-	-	-	-
		FRINGE TOTAL	1,110	568	25	25	20	20
		TOTAL SALARIES AND FRINGES	8,701	4,496	25	25	20	20
514151		Per Diem	110	165	330	330	260	260
521219		Other Professional Serv	9,667	8,270	17,000	-	9,000	9,000
531303		Computer Equipmt & Software	47,055	-	47,055	47,055	22,000	22,000
531311		Postage & Box Rent	9	-	10	10	10	10
531312		Office Supplies	606	660	1,800	3,800	1,600	1,600
531313		Printing & Duplicating	17,288	18,038	65,000	65,000	45,000	45,000
531321		Publication Of Legal Notice	5,831	5,617	10,000	5,500	5,500	5,500
531323		Subscriptions-Tax & Law	-	-	70	70	-	-
532325		Registration	125	-	125	125	125	125
532332		Mileage	19	33	31	31	50	50
532335		Meals	87	-	80	80	80	80
532336		Lodging	-	-	100	100	-	-
533225		Telephone & Fax	21	1	10	10	5	5
533236		Wireless Internet	1,361	1,133	2,240	1,500	1,500	1,500
535242		Maintain Machinery & Equip	44,324	23,478	23,448	25,372	23,478	23,478
571004		IP Telephony Allocation	131	59	118	118	106	106
571005		Duplicating Allocation	8	386	772	772	22	22
571009		MIS PC Group Allocation	3,439	1,875	3,750	3,750	3,604	3,604
571010		MIS Systems Grp Alloc(ISIS)	371	194	387	387	437	437
591519		Other Insurance	75	-	202	202	-	-
		OPERATING EXPENDITURES	130,527	59,907	172,528	154,212	112,777	112,777
EXPENDITURES TOTAL			139,228	64,403	172,553	154,237	112,797	112,797
REVENUES			118,332	81,785	147,585	154,237	112,797	112,797
EXPENDITURES			139,228	64,403	172,553	154,237	112,797	112,797
TOTAL BUSINESS UNIT-11702 -Elections			20,896	(17,382)	24,968	0	(0)	(0)
11703 -Insurance General, Auto, WC								
EXPENDITURES								
591519		Other Insurance	-	324,760	-	-	-	-
		OPERATING EXPENDITURES	-	324,760	-	-	-	-
EXPENDITURES TOTAL			-	324,760	-	-	-	-
EXPENDITURES			-	324,760	-	-	-	-
TOTAL BUSINESS UNIT-11703 -Insurance General, Auto,			-	324,760	-	-	-	-
11704 -Dog Licenses								
EXPENDITURES								
529003		Dog Listing Fees	14,319	-	16,000	16,000	16,000	16,000
531319		Other Operating Supplies	1,120	-	1,000	1,000	1,000	1,000
531353		Dog Fees Returned	15,439	-	20,110	20,110	15,335	15,335
		OPERATING EXPENDITURES	30,878	-	37,110	37,110	32,335	32,335
EXPENDITURES TOTAL			30,878	-	37,110	37,110	32,335	32,335
EXPENDITURES			30,878	-	37,110	37,110	32,335	32,335
TOTAL BUSINESS UNIT-11704 -Dog Licenses			30,878	-	37,110	37,110	32,335	32,335

County Clerk-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
11704002-Dog Lic Fees - T-Aztalan								
REVENUES								
472012		Dog Lic Fees - T-Aztalan	751	-	800	800	800	800
REVENUES TOTAL			751	-	800	800	800	800
REVENUES			751	-	800	800	800	800
TOTAL BUSINESS UNIT-11704002-Dog Lic Fees - T-Aztalan			751	-	800	800	800	800
11704004-Dog Lic Fees - T-Cold Spring								
REVENUES								
472012		Dog Lic Fees - T-Cold Spring	283	-	500	500	310	310
REVENUES TOTAL			283	-	500	500	310	310
REVENUES			283	-	500	500	310	310
TOTAL BUSINESS UNIT-11704004-Dog Lic Fees - T-Cold S			283	-	500	500	310	310
11704006-Dog Lic Fees - T-Concord								
REVENUES								
472012		Dog Lic Fees - T-Concord	647	-	700	700	700	700
REVENUES TOTAL			647	-	700	700	700	700
REVENUES			647	-	700	700	700	700
TOTAL BUSINESS UNIT-11704006-Dog Lic Fees - T-Conco			647	-	700	700	700	700
11704008-Dog Lic Fees - T-Farmington								
REVENUES								
472012		Dog Lic Fees - T-Farmington	1,573	1,596	2,000	2,000	1,650	1,650
REVENUES TOTAL			1,573	1,596	2,000	2,000	1,650	1,650
REVENUES			1,573	1,596	2,000	2,000	1,650	1,650
TOTAL BUSINESS UNIT-11704008-Dog Lic Fees - T-Farmin			1,573	1,596	2,000	2,000	1,650	1,650
11704010-Dog Lic Fees - T-Hebron								
REVENUES								
472012		Dog Lic Fees - T-Hebron	625	590	600	600	625	625
REVENUES TOTAL			625	590	600	600	625	625
REVENUES			625	590	600	600	625	625
TOTAL BUSINESS UNIT-11704010-Dog Lic Fees - T-Hebron			625	590	600	600	625	625
11704012-Dog Lic Fees - T-Ixonia								
REVENUES								
472012		Dog Lic Fees - T-Ixonia	1,263	1,161	1,700	1,700	1,400	1,400
REVENUES TOTAL			1,263	1,161	1,700	1,700	1,400	1,400
REVENUES			1,263	1,161	1,700	1,700	1,400	1,400
TOTAL BUSINESS UNIT-11704012-Dog Lic Fees - T-Ixonia			1,263	1,161	1,700	1,700	1,400	1,400

County Clerk-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
11704014-Dog Lic Fees - T-Jefferson								
REVENUES								
472012		Dog Lic Fees - T-Jefferson	1,378	1,328	1,500	1,500	1,500	1,500
REVENUES TOTAL			1,378	1,328	1,500	1,500	1,500	1,500
REVENUES			1,378	1,328	1,500	1,500	1,500	1,500
TOTAL BUSINESS UNIT-11704014-Dog Lic Fees - T-Jeffers			1,378	1,328	1,500	1,500	1,500	1,500
11704016-Dog Lic Fees - T-Koshkonong								
REVENUES								
472012		Dog Lic Fees - T-Koshkonong	1,300	-	2,200	2,200	1,500	1,500
REVENUES TOTAL			1,300	-	2,200	2,200	1,500	1,500
REVENUES			1,300	-	2,200	2,200	1,500	1,500
TOTAL BUSINESS UNIT-11704016-Dog Lic Fees - T-Koshk			1,300	-	2,200	2,200	1,500	1,500
11704018-Dog Lic Fees - T-Lake Mills								
REVENUES								
472012		Dog Lic Fees - T-Lake Mills	1,454	1,359	1,600	1,600	1,600	1,600
REVENUES TOTAL			1,454	1,359	1,600	1,600	1,600	1,600
REVENUES			1,454	1,359	1,600	1,600	1,600	1,600
TOTAL BUSINESS UNIT-11704018-Dog Lic Fees - T-Lake M			1,454	1,359	1,600	1,600	1,600	1,600
11704020-Dog Lic Fees - T-Milford								
REVENUES								
472012		Dog Lic Fees - T-Milford	772	843	1,100	1,100	1,000	1,000
REVENUES TOTAL			772	843	1,100	1,100	1,000	1,000
REVENUES			772	843	1,100	1,100	1,000	1,000
TOTAL BUSINESS UNIT-11704020-Dog Lic Fees - T-Milford			772	843	1,100	1,100	1,000	1,000
11704022-Dog Lic Fees - T-Oakland								
REVENUES								
472012		Dog Lic Fees - T-Oakland	1,194	1,055	2,000	2,000	1,300	1,300
REVENUES TOTAL			1,194	1,055	2,000	2,000	1,300	1,300
REVENUES			1,194	1,055	2,000	2,000	1,300	1,300
TOTAL BUSINESS UNIT-11704022-Dog Lic Fees - T-Oaklan			1,194	1,055	2,000	2,000	1,300	1,300
11704024-Dog Lic Fees - T-Palmyra								
REVENUES								
472012		Dog Lic Fees - T-Palmyra	421	235	500	500	500	500
REVENUES TOTAL			421	235	500	500	500	500
REVENUES			421	235	500	500	500	500
TOTAL BUSINESS UNIT-11704024-Dog Lic Fees - T-Palmyr			421	235	500	500	500	500
11704026-Dog Lic Fees - T-Sullivan								

County Clerk-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES								
472012		Dog Lic Fees - T-Sullivan	1,258	1,069	1,200	1,200	1,175	1,175
REVENUES TOTAL			1,258	1,069	1,200	1,200	1,175	1,175
REVENUES			1,258	1,069	1,200	1,200	1,175	1,175
TOTAL BUSINESS UNIT-11704026-Dog Lic Fees - T-Sullivan			1,258	1,069	1,200	1,200	1,175	1,175

11704028-Dog Lic Fees - T-Sumner

REVENUES								
472012		Dog Lic Fees - T-Sumner	529	-	700	700	630	630
REVENUES TOTAL			529	-	700	700	630	630
REVENUES			529	-	700	700	630	630
TOTAL BUSINESS UNIT-11704028-Dog Lic Fees - T-Sumner			529	-	700	700	630	630

11704030-Dog Lic Fees - T-Waterloo

REVENUES								
472012		Dog Lic Fees - T-Waterloo	651	-	990	990	725	725
REVENUES TOTAL			651	-	990	990	725	725
REVENUES			651	-	990	990	725	725
TOTAL BUSINESS UNIT-11704030-Dog Lic Fees - T-Waterloo			651	-	990	990	725	725

11704032-Dog Lic Fees - T-Watertown

REVENUES								
472012		Dog Lic Fees - T-Watertown	940	879	1,300	1,300	1,050	1,050
REVENUES TOTAL			940	879	1,300	1,300	1,050	1,050
REVENUES			940	879	1,300	1,300	1,050	1,050
TOTAL BUSINESS UNIT-11704032-Dog Lic Fees - T-Watertown			940	879	1,300	1,300	1,050	1,050

11704111-Dog Lic Fees - V-Cambridge

REVENUES								
472012		Dog Lic Fees - V-Cambridge	13	-	20	20	20	20
REVENUES TOTAL			13	-	20	20	20	20
REVENUES			13	-	20	20	20	20
TOTAL BUSINESS UNIT-11704111-Dog Lic Fees - V-Cambridge			13	-	20	20	20	20

11704141-Dog Lic Fees - V-Johnson Creek

REVENUES								
472012		Dog Lic Fees - V-Johnson Creek	1,507	1,501	1,700	1,700	1,600	1,600
REVENUES TOTAL			1,507	1,501	1,700	1,700	1,600	1,600
REVENUES			1,507	1,501	1,700	1,700	1,600	1,600
TOTAL BUSINESS UNIT-11704141-Dog Lic Fees - V-Johnson Creek			1,507	1,501	1,700	1,700	1,600	1,600

11704171-Dog Lic Fees - V-Palmyra

County Clerk-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES								
472012		Dog Lic Fees - V-Palmyra	1,055	-	1,100	1,100	1,125	1,125
REVENUES TOTAL			1,055	-	1,100	1,100	1,125	1,125
REVENUES			1,055	-	1,100	1,100	1,125	1,125
TOTAL BUSINESS UNIT-11704171-Dog Lic Fees - V-Palmyra			1,055	-	1,100	1,100	1,125	1,125

11704181-Dog Lic Fees - V-Sullivan

REVENUES								
472012		Dog Lic Fees - V-Sullivan	278	235	300	300	325	325
REVENUES TOTAL			278	235	300	300	325	325
REVENUES			278	235	300	300	325	325
TOTAL BUSINESS UNIT-11704181-Dog Lic Fees - V-Sullivan			278	235	300	300	325	325

11704226-Dog Lic Fees - C-Fort Atkinson

REVENUES								
472012		Dog Lic Fees - C-Fort Atkinson	4,402	4,011	5,000	5,000	4,500	4,500
REVENUES TOTAL			4,402	4,011	5,000	5,000	4,500	4,500
REVENUES			4,402	4,011	5,000	5,000	4,500	4,500
TOTAL BUSINESS UNIT-11704226-Dog Lic Fees - C-Fort Atkinson			4,402	4,011	5,000	5,000	4,500	4,500

11704241-Dog Lic Fees - C-Jefferson

REVENUES								
472012		Dog Lic Fees - C-Jefferson	2,677	2,340	2,500	2,500	2,450	2,450
REVENUES TOTAL			2,677	2,340	2,500	2,500	2,450	2,450
REVENUES			2,677	2,340	2,500	2,500	2,450	2,450
TOTAL BUSINESS UNIT-11704241-Dog Lic Fees - C-Jefferson			2,677	2,340	2,500	2,500	2,450	2,450

11704246-Dog Lic Fees - C-Lake Mills

REVENUES								
472012		Dog Lic Fees - C-Lake Mills	1,315	1,082	1,400	1,400	1,250	1,250
REVENUES TOTAL			1,315	1,082	1,400	1,400	1,250	1,250
REVENUES			1,315	1,082	1,400	1,400	1,250	1,250
TOTAL BUSINESS UNIT-11704246-Dog Lic Fees - C-Lake Mills			1,315	1,082	1,400	1,400	1,250	1,250

11704290-Dog Lic Fees - C-Waterloo

REVENUES								
472012		Dog Lic Fees - C-Waterloo	1,498	1,194	1,400	1,400	1,300	1,300
REVENUES TOTAL			1,498	1,194	1,400	1,400	1,300	1,300
REVENUES			1,498	1,194	1,400	1,400	1,300	1,300
TOTAL BUSINESS UNIT-11704290-Dog Lic Fees - C-Waterloo			1,498	1,194	1,400	1,400	1,300	1,300

11704291-Dog Lic Fees - C-Watertown

REVENUES

County Clerk-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
472012		Dog Lic Fees - C-Watertown	3,148	3,126	4,200	4,200	3,200	3,200
REVENUES TOTAL			3,148	3,126	4,200	4,200	3,200	3,200
REVENUES			3,148	3,126	4,200	4,200	3,200	3,200
TOTAL BUSINESS UNIT-11704291-Dog Lic Fees - C-Watertown			3,148	3,126	4,200	4,200	3,200	3,200
11704292-Dog Lic Fees - C-Whitewater								
REVENUES								
472012		Dog Lic Fees - C-Whitewater	62	-	100	100	100	100
REVENUES TOTAL			62	-	100	100	100	100
REVENUES			62	-	100	100	100	100
TOTAL BUSINESS UNIT-11704292-Dog Lic Fees - C-Whitewater			62	-	100	100	100	100
11705 -ICC Activity								
REVENUES								
473010		Intercounty Billed	-	-	200	200	200	200
699700		Resv Applied Operating	-	-	(7)	(7)	-	-
REVENUES TOTAL			-	-	194	194	200	200
EXPENDITURES								
531313		Printing & Duplicating	-	-	100	100	100	100
532335		Meals	-	-	100	100	100	100
594950		Operating Reserve	-	-	(7)	(7)	-	-
OPERATING EXPENDITURES			-	-	194	194	200	200
EXPENDITURES TOTAL			-	-	194	194	200	200
REVENUES			-	-	194	194	200	200
EXPENDITURES			-	-	194	194	200	200
TOTAL BUSINESS UNIT-11705 -ICC Activity			-	-	-	-	-	-
REVENUES			344,515	224,517	418,001	429,253	414,522	414,522
EXPENDITURES			388,780	503,554	447,791	429,253	414,522	414,522
TOTAL County Clerk DEPARTMENT			44,265	279,037	29,790	0	(0)	(0)

District Attorney

DEPARTMENT MISSION

The mission of the District Attorney’s Office is to represent the people of the State of Wisconsin and County of Jefferson in the courts, prosecuting state criminal matters, forfeiture actions, state and county traffic code and ordinance violations, DNR violations and juvenile cases.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
VICTIM WITNESS PROGRAM			
Ensure that services mandated under Chapter 950 are made available to victims and witnesses.	Provide information, referral and support to citizens and law enforcement officers who have been victims or witnesses to crimes. Maintain victim privacy per Marsy’s Law.	Vision statement & Guiding Principles	Ongoing
Minimize costs to the county.	Officer cancellations result in less OT paid by other departments. Witness cancellations result in less subpoena fees, travel costs, and expert testimony costs paid by the county.	Goal 1 Goal 4	Ongoing
FIRST OFFENDER PROGRAM			
Minimize county court costs.	Divert first-time and low-level offenders out of the formal court process, reducing court appearances, witness fees, subpoena fees, public defender & court attorney fees, as well as other expenses.	Goal 1 Goal 4	Ongoing
Ensure that services are sustainable.	Maintain affordable program fees that offset program expenses.	Goal 1 Goal 4	Ongoing
TREATMENT COURTS			
Ensure a positive influence on participants.	Reduce the number of defendants who reoffend to benefit the county and taxpayers.	Goal 1	Ongoing
IN-SERVICE TRAINING FOR LAW ENFORCEMENT			
Open lines of communication and cooperation.		Goal 3 Goal 4	Ongoing
SUMMER INTERN PROGRAM			
Develop trainers within this office; develop the trainee	Job shadow attorneys to develop comfort level in the courtroom, doing legal research, drafting complaints, gaining experience in a good learning environment.	Goal 1 Goal 4	Ongoing - June-August annually

PROGRAM EVALUATION

Program/Service Description	Output Measures					
	2018 actual	2019 actual	2020 actual	2021 actual	2022 actual thru 7-31-22	2023 estimate
<p><u>Victim Witness Program</u> – services provided to Victims & Witnesses such as:</p> <ul style="list-style-type: none"> • Cancellations of civilian/officer witnesses. • Letters communicating with new & existing victims. 	5,115 total services provided	5,251 total services provided	3,803 total services provided 1,474 Cancellations 2,329 misc contacts	3,454 total services provided 2,877 cancellations 3,456 other misc contacts	4,577 total services provided 2,191 cancellations 1,950 letters sent 436 misc contacts	9,000
<p><u>First Offender Program</u></p> <p>Diverts D’s out of formal court process.</p>	249 Participants	221 Participants	192 Participants	40 Participants	36 files closed in 2022 95 active files	
<p><u>Treatment Courts:</u></p> <p>Alcohol Treatment Court (ATC) began 07-01-14.</p>	<p><u>ATC:</u></p> <p>40 served 18 graduates 1 removed</p>	<p><u>ATC:</u></p> <p>46 served 17 graduates 2 removed</p>	<p><u>ATC:</u></p> <p>37 served 12 graduates 2 removed</p>	<p><u>ATC:</u></p> <p>40 served 5 graduates 0 removed</p>	<p><u>ATC:</u></p> <p>152 served 88 graduates 16 removed</p>	<p><u>ATC:</u></p>
<p>Drug Treatment Court (DTC) began 09-01-17</p>	<p><u>DTC:</u></p> <p>24 served 5 graduates 8 removed</p>	<p><u>DTC:</u></p> <p>28 served 11 graduates 2 removed</p>	<p><u>DTF:</u></p> <p>25 served 3 graduates 2 removed</p>	<p><u>DTF:</u></p> <p>30 served 1 graduate 1 removed</p>	<p><u>DTF:</u></p> <p>65 served 17 graduates 25 removed</p>	<p><u>DTF:</u></p>
<p><u>Intern Program</u></p>				1 PT (8hrs/wk) paralegal intern shared with WCS	1 FT attorney intern with UW	1 FT attorney intern

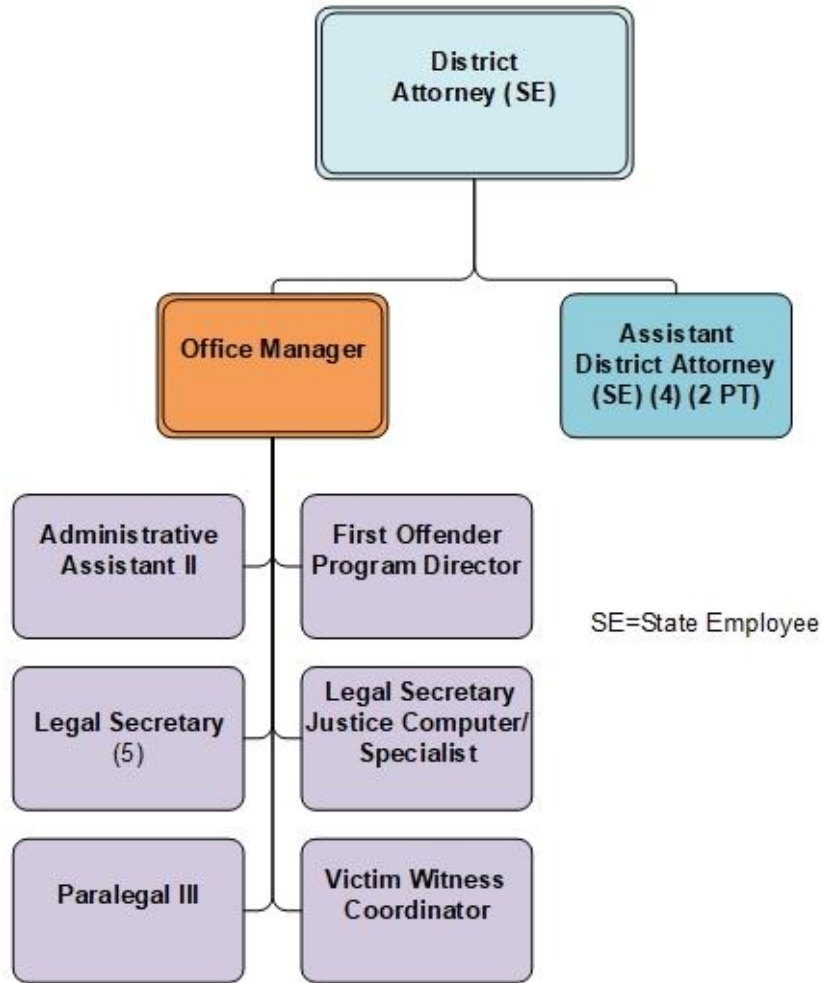
FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

- COVID 19 – courtroom appearances & other procedure changes continued to impact foot traffic in the building, availability for hearings, zoom/phone appearances.
- POSTAGE INCREASING twice during 2022 (January and July) - slower service & increasing costs, we will need to utilize email more.
- MARSY’S LAW – postage costs associated with increased amounts of mailed notifications. We use email as much as possible. We have found a person to translate forms, although the county as a whole would benefit if we had a full-time translator on staff.
- INTERNS – This is a fast-paced environment with a need to learn quickly in order to move ahead. The learning environment in this county is great for interns, and they spend a great deal of time in the courtroom with our attorneys.
- MEDIA EXCHANGE WITH AGENCIES – Constant need to add new skills to our office staff due to each agency’s choice of software, working to find a best practice between agency partners and IT specialists.
- INTERPRETING NEEDS – This is a costly area, and we have an even greater urgency to have forms current, as well as to have someone available to attend scheduled FOP appointments in whatever form those appointments are being held, ie. phone or zoom or in person.
- EXPERT WITNESS NEEDS – travel limitations with pandemic protocols, higher travel costs

Achievement of goals for the 2022 fiscal year is as follows:

- SCANNING PROJECT: Added 4 LTEs to convert paper files to electronic files in 2022. Goal to complete as many paper files as possible prior to our office move in Sept 2023. Continue scanning project began in August 2016 at implementation of E-Filing – scanning closed files beyond normal daily workload to free up physical storage space so that we do not add more paper files to the basement. All extra time is filled with FT employees preparing files for scanning.
- COURTHOUSE REMODELING PROJECT: In 2022 all paper files were moved/condensed to the available cage space in the basement due to space needed for adding mechanicals in the courthouse basement. The remaining paper files that did not fit within the cage were relocated to the file sliders within the DA’s Office for convenient scanning.
- MEDIA STORAGE: Look at better storage for media, currently using banker’s boxes; during 2021 purchased external hard drives to store close digital media. Looking to expand digital storage. Greater use of extra laptop & docking station in the courtrooms to play media. Greater use of extra laptop & docking station for downloading media, working remotely. Greater use of thumb drives when providing media discovery, amend fees to mirror disc use, look at digital media exchange for the future.
- ELECTRONIC MEDIA EXCHANGE: Currently working with law enforcement agencies to exchange media electronically rather than in paper.
- CROSS-TRAINING: Continue cross-training process within the office (handling of specialized areas such as victim services, traffic files, juvenile file handling, special prosecutions, invoicing, media downloads, discovery processing, understanding compliance with Marsy’s Law)
- UPDATES: Continue to review & update of office policies/procedures. Continue writing/modifying training manuals for attorneys & support staff.
- SUCCESSION PLANNING: addressed above in CROSS-TRAINING.
- PAPERLESS: We have achieved our goal of being mostly paperless with all types of files. We are now converting stored paper files to electronic files prior to the office move in 2023
- INTERN PROGRAM: Attorney Intern Program recommendation to continue annually.

DEPARTMENT ORGANIZATIONAL CHART



District Attorney

Financial Summary

	2021 Actual	2022 Estimate	2022	2023 Budget	Change from 2022	
			Amended Budget		Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	41,566	231,782	231,782	120,769	(111,013)	-47.90%
Fines, Forfeitures & Penalties	33,340	47,600	47,600	45,000	(2,600)	-5.46%
Public Charges	11,318	13,000	13,000	13,000	-	0.00%
Intergovernmental Charges	5,930	9,000	9,000	9,000	-	0.00%
Total Revenues	92,154	301,382	301,382	187,769	(113,613)	-37.70%
Expenditures						
Personnel Expenses	769,400	1,008,602	1,008,602	930,492	(78,110)	-7.74%
Purchased Services	39,167	73,528	36,750	58,850	22,100	60.14%
Operating Costs	25,502	29,014	26,768	24,985	(1,783)	-6.66%
Interdept. Charges	11,141	11,464	11,464	11,709	245	2.14%
Other Expenses	5,344	6,953	5,743	8,873	3,130	54.50%
Capital Outlay	-	-	-	-	-	-
Total Expenditures	850,554	1,129,561	1,089,327	1,034,909	(54,418)	-5.00%
Property Taxes	714,846	787,945	787,945	847,140	59,195	7.51%
Addition to (Use of) Fund Balance	(43,554)	(40,234)	-	-		

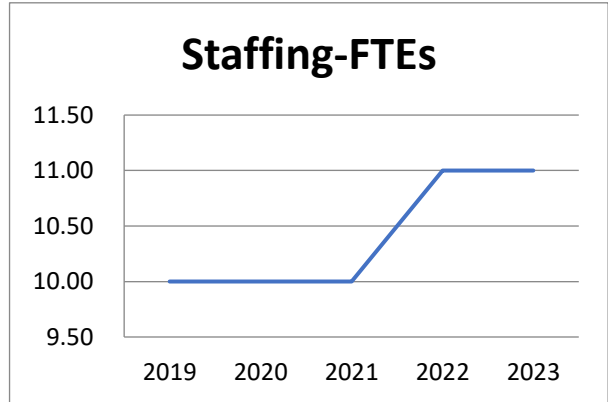
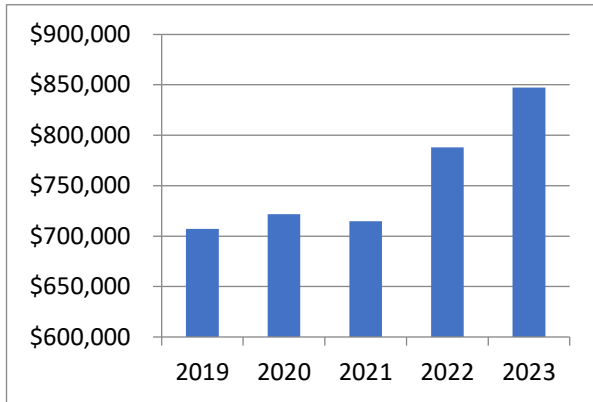
Summary Highlights:

The 2023 budget provides \$847,140 in tax levy, which is a \$59,195 increase in levy from the 2022 amended budget. This is primarily because of the decrease in Federal Grants. In 2022, the County used ARPA funding to contract with the State of Wisconsin for a temporary prosecuting attorney to backfill a position that was called away on military leave and also hire an additional legal secretary to assist with case backlog. The prosecuting attorney position will expire in 2023 upon return of the employee. The legal secretary position will expire at the end of 2024.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



District Attorney-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
11801 -District Attorney								
REVENUES								
411100		General Property Taxes	623,589	347,085	694,170	694,170	731,319	731,319
421014		State Aid Wages Allocation	711	230	-	-	-	-
424001	22203	Federal Grants	-	-	190,782	190,782	79,769	79,769
442010		Restitution Revenue	10,485	1,850	10,000	10,000	10,000	10,000
451002		Private Party Photocopy	11,318	7,192	13,000	13,000	13,000	13,000
471200		State/Fed Copying/Printing	5,930	1,934	9,000	9,000	9,000	9,000
REVENUES TOTAL			652,033	358,291	916,952	916,952	843,089	843,089
EXPENDITURES								
511110		Salary-Permanent Regular	68,754	35,811	73,789	73,789	79,319	79,319
511110	22203	Salary-Permanent Regular	-	-	93,165	93,165	-	-
511210		Wages-Regular	352,647	187,907	374,436	374,436	378,000	378,000
511210	22203	Wages-Regular	-	11,700	40,877	40,877	42,868	42,868
511220		Wages-Overtime	399	7	375	375	552	552
511330		Wages-Longevity Pay	1,813	61	1,869	1,869	1,466	1,466
SALARIES TOTAL			423,613	235,486	584,511	584,511	502,206	502,206
512141		Social Security	30,873	16,231	32,764	32,764	31,440	31,440
512141	22101	Social Security	71	-	-	-	-	-
512141	22203	Social Security	-	864	10,092	10,092	3,170	3,170
512142		Retirement (Employer)	28,556	13,446	29,280	29,280	31,234	31,234
512142	22101	Retirement (Employer)	73	-	-	-	-	-
512142	22203	Retirement (Employer)	-	761	8,713	8,713	2,916	2,916
512144		Health Insurance	115,577	57,332	129,575	129,575	157,526	157,526
512144	22101	Health Insurance	358	-	-	-	-	-
512144	22203	Health Insurance	-	1,897	33,204	33,204	10,300	10,300
512145		Life Insurance	232	91	242	242	184	184
512145	22101	Life Insurance	1	-	-	-	-	-
512145	22203	Life Insurance	-	2	24	24	-	-
512151		HSA Contribution	4,575	5,803	2,500	2,500	-	-
512151	22203	HSA Contribution	-	268	2,500	2,500	-	-
512173		Dental Insurance	6,733	3,840	7,656	7,656	7,140	7,140
512173	22101	Dental Insurance	28	-	-	-	-	-
512173	22203	Dental Insurance	-	86	2,208	2,208	516	516
FRINGE TOTAL			187,076	100,622	258,758	258,758	244,427	244,427
TOTAL SALARIES AND FRINGES			610,689	336,108	843,269	843,269	746,633	746,633
521219	22203	Other Professional Serv	-	36,271	36,271	-	20,000	20,000
521251		Transcripts	1,485	1,415	1,807	1,300	3,000	3,000
521255		Paper Service	32,449	18,326	29,000	29,000	29,000	29,000
529158		Expert Witness Fee	3,500	-	4,000	4,000	4,000	4,000
529159		Witness Fee	593	-	1,000	1,000	1,000	1,000
529160		Interpreter Fee	-	200	400	400	350	350
531243		Furniture & Furnishings	335	556	556	300	-	-
531301		Office Equipment	-	155	230	100	-	-
531303		Computer Equipmt & Software	2,766	1,717	1,951	600	-	-
531311		Postage & Box Rent	2,486	1,252	2,760	2,760	2,500	2,500
531312		Office Supplies	3,451	2,574	4,500	4,500	4,500	4,500
531313		Printing & Duplicating	894	446	550	550	550	550
531324		Membership Dues	4,068	3,960	4,078	4,078	4,100	4,100
531326		Advertising	-	575	575	400	400	400
531340		Incidental Case Preparation	426	192	660	660	400	400
531348		Educational Supplies	407	480	650	650	650	650
531351		Gas/Diesel	30	-	100	100	100	100
532325		Registration	150	-	275	275	150	150
532332		Mileage	90	341	341	200	100	100
532335		Meals	89	42	312	312	150	150
532336		Lodging	204	-	552	552	360	360
532339		Other Travel & Tolls	3	5	10	10	10	10
533225		Telephone & Fax	527	81	720	720	720	720
535242		Maintain Machinery & Equip	188	66	200	200	200	200
536534		Machinery Rent & Lease	7,015	3,479	6,960	6,960	6,960	6,960
571004		IP Telephony Allocation	2,090	942	1,883	1,883	1,911	1,911
571005		Duplicating Allocation	506	180	359	359	1,290	1,290
571009		MIS PC Group Allocation	1,146	625	1,250	1,250	-	-
571010		MIS Systems Grp Alloc(ISIS)	5,639	3,056	6,111	6,111	6,712	6,712
591519		Other Insurance	4,190	3,088	5,662	4,453	7,343	7,343
OPERATING EXPENDITURES			74,727	80,023	113,723	73,683	96,456	96,456

District Attorney-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES TOTAL			685,415	416,131	956,992	916,952	843,089	843,089
REVENUES			652,033	358,291	916,952	916,952	843,089	843,089
EXPENDITURES			685,415	416,131	956,992	916,952	843,089	843,089
TOTAL BUSINESS UNIT-11801 -District Attorney			33,382	57,840	40,040	-	-	-

11802 -Victim Witness

REVENUES								
411100		General Property Taxes	56,491	27,041	54,082	54,082	66,907	66,907
421001		State Aid	40,855	18,431	41,000	41,000	41,000	41,000
REVENUES TOTAL			97,346	45,472	95,082	95,082	107,907	107,907
EXPENDITURES								
511210		Wages-Regular	60,182	31,030	62,758	62,758	69,174	69,174
511220		Wages-Overtime	42	-	-	-	54	54
511330		Wages-Longevity Pay	386	2	375	375	375	375
SALARIES TOTAL			60,611	31,031	63,133	63,133	69,603	69,603
512141		Social Security	4,324	2,205	4,490	4,490	4,700	4,700
512142		Retirement (Employer)	4,086	2,017	4,104	4,104	4,733	4,733
512144		Health Insurance	15,470	8,251	16,602	16,602	22,821	22,821
512145		Life Insurance	66	35	57	57	72	72
512151		HSA Contribution	1,500	1,161	1,250	1,250	-	-
512173		Dental Insurance	975	552	1,104	1,104	1,104	1,104
FRINGE TOTAL			26,421	14,222	27,607	27,607	33,430	33,430
TOTAL SALARIES AND FRINGES			87,031	45,253	90,740	90,740	103,033	103,033
529160		Interpreter Fee	375	250	250	250	300	300
531303		Computer Equipmt & Software	26	129	-	-	200	200
531311		Postage & Box Rent	1,126	541	1,200	1,200	1,300	1,300
531312		Office Supplies	159	25	376	376	400	400
531313		Printing & Duplicating	101	-	200	200	100	100
531324		Membership Dues	50	50	50	50	50	50
532325		Registration	65	75	75	65	75	75
532332		Mileage	122	94	150	150	150	150
532335		Meals	36	26	78	78	78	78
532336		Lodging	-	184	184	-	180	180
533225		Telephone & Fax	367	133	312	312	312	312
571004		IP Telephony Allocation	131	59	118	118	106	106
571010		MIS Systems Grp Alloc(ISIS)	785	426	851	851	830	830
591519		Other Insurance	598	334	692	692	793	793
OPERATING EXPENDITURES			3,940	2,324	4,536	4,342	4,874	4,874
EXPENDITURES TOTAL			90,971	47,577	95,276	95,082	107,907	107,907
REVENUES			97,346	45,472	95,082	95,082	107,907	107,907
EXPENDITURES			90,971	47,577	95,276	95,082	107,907	107,907
TOTAL BUSINESS UNIT-11802 -Victim Witness			(6,375)	2,106	194	-	-	-

11803 -First Offender Program Coord

REVENUES								
411100		General Property Taxes	34,766	19,847	39,693	39,693	48,913	48,913
441001		First Offender Program	22,855	11,826	37,600	37,600	35,000	35,000
REVENUES TOTAL			57,621	31,673	77,293	77,293	83,913	83,913
EXPENDITURES								
511210		Wages-Regular	56,023	28,746	58,393	58,393	60,866	60,866
511220		Wages-Overtime	-	-	37	37	-	-
511330		Wages-Longevity Pay	283	-	298	298	298	298
SALARIES TOTAL			56,305	28,746	58,727	58,727	61,163	61,163
512141		Social Security	4,108	2,081	4,251	4,251	4,609	4,609
512142		Retirement (Employer)	3,796	1,869	3,817	3,817	4,159	4,159

District Attorney-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512144		Health Insurance	6,941	3,611	7,215	7,215	10,300	10,300
512145		Life Insurance	74	39	68	68	79	79
512173		Dental Insurance	456	258	516	516	516	516
		FRINGE TOTAL	15,375	7,858	15,867	15,867	19,663	19,663
		TOTAL SALARIES AND FRINGES	71,680	36,604	74,593	74,593	80,826	80,826
529160		Interpreter Fee	765	380	800	800	1,200	1,200
531303		Computer Equipmt & Software	26	-	150	150	-	-
531311		Postage & Box Rent	264	111	170	170	200	200
531312		Office Supplies	15	23	50	50	50	50
531313		Printing & Duplicating	-	-	20	20	20	20
533225		Telephone & Fax	18	-	20	20	20	20
571004		IP Telephony Allocation	131	59	118	118	106	106
571010		MIS Systems Grp Alloc(ISIS)	714	387	774	774	754	754
591519		Other Insurance	555	310	598	598	737	737
		OPERATING EXPENDITURES	2,487	1,270	2,700	2,700	3,087	3,087
		EXPENDITURES TOTAL	74,167	37,874	77,293	77,293	83,913	83,913
		REVENUES	57,621	31,673	77,293	77,293	83,913	83,913
		EXPENDITURES	74,167	37,874	77,293	77,293	83,913	83,913
TOTAL BUSINESS UNIT-11803 -First Offender Program C			16,546	6,201	(0)	(0)	-	-
		REVENUES	807,000	435,435	1,089,327	1,089,327	1,034,909	1,034,909
		EXPENDITURES	850,554	501,582	1,129,561	1,089,327	1,034,909	1,034,909
TOTAL District Attorney DEPARTMENT			43,554	66,147	40,234	-	-	-

Economic Development Consortium

DEPARTMENT MISSION

The purpose of the Jefferson County Economic Development Consortium (JCEDC) is to foster and encourage responsible economic development activities focused on three primary goals: 1) Business recruitment, retention and expansion 2) Workforce engagement 3) Placemaking which includes residential housing development and downtown development / redevelopment.

These goals all support our overarching goals of supporting job growth and retention, increasing the tax base and supporting a sustainable economic base for the citizens of Jefferson County. The JCEDC and Glacial Heritage Development Partnership’s (dba ThriveED) board collaborated to provide our strategic direction to develop a new 5-year Strategic Plan which would span 2022-2026 and is anticipated to be approved by both boards at our annual meeting October 2022.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Grow business, capital investment and employment opportunities	Retain and grow existing businesses	Goal 1	Ongoing
	Assist and promote downtown redevelopment projects	Goal 1	Ongoing
	Attract new driver industry businesses	Goal 1	Ongoing
	Administer county based revolving loan fund	Goal 1	Ongoing
	Inventory and market commercial and industrial properties and development opportunities	Goal 2	
Community support	Administer Fort Atkinson Capital Catalyst revolving loan fund	Goal 2	Ongoing
Attract developers to add diverse housing stock	Administer Heartland Housing Initiative – consulting services for municipal housing needs	Goal 5	Ongoing
	Host Jefferson County Housing Summit to promote development opportunities within the County	Goal 5	Ongoing
	Targeted marketing to attract developers	Goal 5	Ongoing
	Potential creation of a housing RLF	Goal 5	Ongoing

<p>Offer home counseling services to include:</p> <ul style="list-style-type: none"> • Pre-purchase / homebuying • Resolving or preventing mortgage delinquency or default • Non-delinquency post-purchase, including improving mortgage terms and home improvement • Locating, securing or maintaining residence in rental housing • Homeless assistance 	Become HUD certified	Goal 1	Q1 2023
	Staff certification	Goal 1	Ongoing
	Marketing of the home counseling services	Goal 5	Ongoing
Home rehab recommendations for 0% deferred loan programs offered to Jefferson County residents	Promoting the two home rehab programs that are available to County residents	Goal 5	Ongoing
Strengthen talent pipeline & support business employment growth needs.	Create a diverse workforce committee	Goal 5	Q1 2023
	Collaborate with workforce development boards to attract workers and train on needed skills	Goal 1	Ongoing
	Connect businesses with existing programs and resources	Goal 1	Ongoing
Market and promote our economic & community development assets and resources	Support Jefferson County Discover Wisconsin initiative	Goal 5	2024
	Build infrastructure necessary to successfully brand & market area (\$\$'s/capacity to develop & expand: website, social media presence, attend trade shows, participation in professional organizations, etc.)	Goal 5	Ongoing

PROGRAM EVALUATION

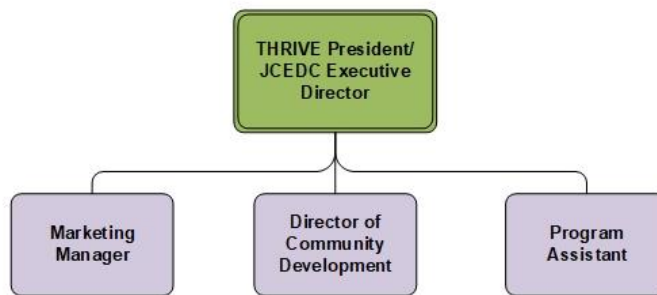
Program/Service Description	Output Measures		
	2021	2022 (Est)	2023 (Est)
HBP: Homes Purchased	17	0	15
• Families received education/counseling	105	0	75
• Counseling hrs. provided	300	0	500
• HB seminar hours provided	50	0	50
• Jefferson County loans made to businesses	-	1	2
• Managed community revolving loans made to businesses	-	2	5
ED: Business Opportunities in Pipeline	89*	83*	85*
• Project Wins Announced	12*	14*	10*

***Numbers are reported on a 12-month cycle from September 1 – August 31st**

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS – 2022 & 2023

- Change in leadership / staffing
- Approval of 2022-2026 strategic plan
- Achieving HUD certification for home counseling services
- Ongoing staff certifications
- Continued public and private sector investment levels

DEPARTMENT ORGANIZATIONAL CHART



Economic Development

Financial Summary

	2021 Actual	2022 Estimate	2022 Amended Budget	2023 Budget	Change from 2022 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	-	-	-	122,826	122,826	0.00%
Public Charges	147,750	136,300	145,000	150,000	5,000	3.45%
Intergovt. Charges	341,773	415,748	415,775	212,754	(203,021)	-48.83%
Misc. Revenues	14,072	1,500	-	1,500	1,500	0.00%
Other Financing Sources	-	448,257	456,565	427,905	(28,660)	-6.28%
Total Revenues	503,595	1,001,805	1,017,340	914,985	(73,695)	-7.24%
Expenditures						
Personnel Expenses	422,260	445,206	453,798	491,670	37,872	8.35%
Purchased Services	43,146	22,239	27,275	2,471	(24,804)	-90.94%
Operating Costs	29,682	33,069	52,500	42,773	(9,727)	-18.53%
Interdept. Charges	13,859	14,580	14,580	14,041	(539)	-3.70%
Other Expenses	17,228	17,704	17,521	18,428	907	5.18%
Capital Expenses	-	-	-	-	-	0.00%
Other Financing Uses	-	444,811	451,666	345,602	(106,064)	-
Total Expenditures	526,175	977,609	1,017,340	914,985	(102,355)	-10.06%
Property Taxes	-	-	-	-	-	-
Addition to (Use of) Fund Balance	(22,580)	24,196	-	-		

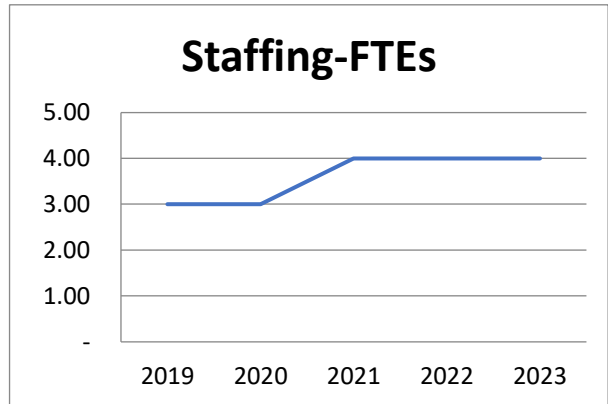
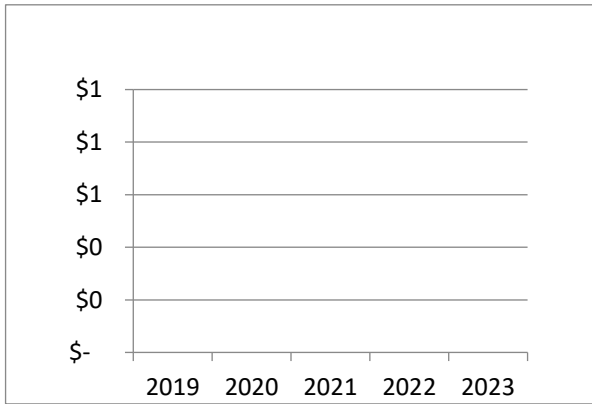
Summary Highlights:

The County's 2023 cost share in funding the Consortium budget is based on the County's population estimate of 86,576, as provided by the Wisconsin Department of Administration. Participant funding is paid at a rate of \$1.50 per census person based on an intergovernmental agreement.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Economic Development-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
11901 -Economic Develop Consortium								
REVENUES								
424001	22205	Federal Grants	-	-	-	-	122,826	122,826
458016		JCEDC GHDP Service Fees	136,000	67,500	135,000	135,000	135,000	135,000
472015		Consortium Allocation-Contra	(13,718)	(13,691)	(13,718)	(13,718)	(14,117)	(14,117)
473011		GHDP Reimbursed Expenses	1,000	3,653	-	-	1,000	1,000
474022		ED Consortium-Jefferson County	128,568	128,433	203,568	203,568	129,864	129,864
699700		Resv Applied Operating	-	-	285,673	285,673	309,114	309,114
699701		Vested Benefits Reserve	-	-	32,928	32,928	9,234	9,234
REVENUES TOTAL			251,850	185,896	643,451	643,451	692,922	692,922
EXPENDITURES								
511110		Salary-Permanent Regular	273,977	146,877	288,644	288,644	216,205	216,205
511110	22205	Salary-Permanent Regular	-	-	-	-	87,966	87,966
511210		Wages-Regular	24,593	12,975	26,444	26,444	13,885	13,885
511240		Wages-Temporary	2,600	1,991	2,017	10,608	-	-
511330		Wages-Longevity Pay	104	-	111	111	32	32
SALARIES TOTAL			301,273	161,844	317,216	325,807	318,088	318,088
512141		Social Security	22,275	11,998	24,118	24,118	16,947	16,947
512141	22205	Social Security	-	-	-	-	6,058	6,058
512142		Retirement (Employer)	20,133	8,773	20,488	20,488	15,648	15,648
512142	22205	Retirement (Employer)	-	-	-	-	5,982	5,982
512144		Health Insurance	37,782	18,341	40,549	40,549	38,826	38,826
512144	22205	Health Insurance	-	-	-	-	22,821	22,821
512145		Life Insurance	74	38	72	72	50	50
512151		HSA Contribution	525	1,161	625	625	-	-
512153		HRA Contribution	825	-	-	-	-	-
512173		Dental Insurance	2,362	1,301	2,688	2,688	1,896	1,896
FRINGE TOTAL			83,976	41,611	88,540	88,540	108,228	108,228
TOTAL SALARIES AND FRINGES			385,249	203,455	405,756	414,347	426,316	426,316
521219		Other Professional Serv	40,648	-	20,000	25,000	-	-
529305		Web Page Development	2,498	1,231	2,125	2,125	2,471	2,471
531301		Office Equipment	-	-	1,000	1,000	1,000	1,000
531303		Computer Equipmt & Software	1,877	325	1,000	1,500	2,000	2,000
531311		Postage & Box Rent	165	-	50	400	400	400
531312		Office Supplies	455	194	500	1,200	1,000	1,000
531313		Printing & Duplicating	316	33	550	550	550	550
531314		Small Items Of Equipment	111	130	150	150	150	150
531322		Subscriptions	4,089	1,996	6,000	6,000	9,000	9,000
531324		Membership Dues	3,540	1,154	3,500	3,500	3,960	3,960
531343		Food	144	235	1,000	1,000	1,000	1,000
531349		Other Operating Expenses	-	-	500	1,000	1,000	1,000
531351		Gas/Diesel	1,315	535	1,000	1,500	2,000	2,000
532325		Registration	3,971	1,817	5,000	5,000	5,000	5,000
532332		Mileage	2,586	553	1,000	3,500	2,000	2,000
532334		Commercial Travel	527	312	900	2,500	1,500	1,500
532335		Meals	258	78	500	1,500	1,000	1,000
532336		Lodging	2,863	1,685	2,500	3,000	1,500	1,500
532339		Other Travel & Tolls	219	49	300	300	300	300
532350		Training Materials	287	-	500	500	500	500
533225		Telephone & Fax	1,288	416	500	500	2,250	2,250
533236		Wireless Internet	253	126	-	1,500	1,850	1,850
535242		Maintain Machinery & Equip	584	378	723	2,700	2,250	2,250
535360		Repair & Maintenance	429	-	-	-	-	-
536533		Equipment Rent & Lease	1,888	897	2,841	2,000	2,563	2,563
571004		IP Telephony Allocation	457	89	177	177	212	212
571009		MIS PC Group Allocation	6,878	5,000	10,000	10,000	10,812	10,812
571010		MIS Systems Grp Alloc(ISIS)	1,785	1,353	2,707	2,707	3,017	3,017
571020		Fleet Allocation	3,170	-	-	-	-	-
591519		Other Insurance	2,984	1,722	3,443	3,261	4,427	4,427
593413		Railroad Consortium Donation	14,000	14,000	14,000	14,000	14,000	14,000
594950		Operating Reserve	-	-	309,114	309,114	261,549	261,549
OPERATING EXPENDITURES			99,584	34,308	391,579	407,184	339,261	339,261
594955		Vested Benefits Reserve	-	-	34,126	34,126	9,234	9,234
CAPITAL OUTLAY EXPENDITURES			-	-	34,126	34,126	9,234	9,234
EXPENDITURES TOTAL			484,834	237,763	831,461	855,657	774,811	774,811

Economic Development-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		REVENUES	251,850	185,896	643,451	643,451	692,922	692,922
		EXPENDITURES	484,834	237,763	831,461	855,657	774,811	774,811
TOTAL BUSINESS UNIT-11901 -Economic Develop Consorcio			232,983	51,867	188,011	212,207	81,890	81,890
11901111-ED Consortium-Cambridge								
		REVENUES						
472010		ED Consortium-Cambridge	161	161	162	162	149	149
REVENUES TOTAL			161	161	162	162	149	149
		REVENUES	161	161	162	162	149	149
TOTAL BUSINESS UNIT-11901111-ED Consortium-Cambridge			161	161	162	162	149	149
11901141-ED Consortium-Johnson Creek								
		REVENUES						
472010		ED Consortium-Johnson Creek	4,524	4,547	4,524	4,524	5,103	5,103
REVENUES TOTAL			4,524	4,547	4,524	4,524	5,103	5,103
		REVENUES	4,524	4,547	4,524	4,524	5,103	5,103
TOTAL BUSINESS UNIT-11901141-ED Consortium-Johnson Creek			4,524	4,547	4,524	4,524	5,103	5,103
11901171-ED Consortium-V Palmyra								
		REVENUES						
472010		Consortium Revenue	-	1,804	-	-	2,582	2,582
REVENUES TOTAL			-	1,804	-	-	2,582	2,582
		REVENUES	-	1,804	-	-	2,582	2,582
TOTAL BUSINESS UNIT-11901171-ED Consortium-V Palmyra			-	1,804	-	-	2,582	2,582
11901226-ED Consortium-Fort Atkinson								
		REVENUES						
472010		ED Consortium-Fort Atkinson	18,713	27,929	18,713	18,713	18,875	18,875
REVENUES TOTAL			18,713	27,929	18,713	18,713	18,875	18,875
		REVENUES	18,713	27,929	18,713	18,713	18,875	18,875
TOTAL BUSINESS UNIT-11901226-ED Consortium-Fort Atkinson			18,713	27,929	18,713	18,713	18,875	18,875
11901241-ED Consortium-Jefferson								
		REVENUES						
472010		ED Consortium-Jefferson	12,156	12,165	12,156	12,156	11,621	11,621
REVENUES TOTAL			12,156	12,165	12,156	12,156	11,621	11,621
		REVENUES	12,156	12,165	12,156	12,156	11,621	11,621
TOTAL BUSINESS UNIT-11901241-ED Consortium-Jefferson			12,156	12,165	12,156	12,156	11,621	11,621
11901246-ED Consortium-Lake Mills								
		REVENUES						
472010		ED Consortium-Lake Mills	9,228	-	9,228	9,228	9,678	9,678
REVENUES TOTAL			9,228	-	9,228	9,228	9,678	9,678

Economic Development-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES			9,228	-	9,228	9,228	9,678	9,678
TOTAL BUSINESS UNIT-11901246-ED Consortium-Lake Mi			9,228	-	9,228	9,228	9,678	9,678
11901290-ED Consortium-Waterloo								
REVENUES								
472010		ED Consortium-Waterloo	4,977	5,043	4,977	4,977	5,447	5,447
REVENUES TOTAL			4,977	5,043	4,977	4,977	5,447	5,447
REVENUES			4,977	5,043	4,977	4,977	5,447	5,447
TOTAL BUSINESS UNIT-11901290-ED Consortium-Waterloo			4,977	5,043	4,977	4,977	5,447	5,447
11901291-ED Consortium-Watertown								
REVENUES								
472010		ED Consortium-Watertown	22,851	23,199	22,851	22,851	22,137	22,137
REVENUES TOTAL			22,851	23,199	22,851	22,851	22,137	22,137
REVENUES			22,851	23,199	22,851	22,851	22,137	22,137
TOTAL BUSINESS UNIT-11901291-ED Consortium-Watertown			22,851	23,199	22,851	22,851	22,137	22,137
11901292-ED Consortium-Whitewater								
REVENUES								
472010		ED Consortium-Whitewater	4,589	3,882	4,589	4,589	6,300	6,300
REVENUES TOTAL			4,589	3,882	4,589	4,589	6,300	6,300
REVENUES			4,589	3,882	4,589	4,589	6,300	6,300
TOTAL BUSINESS UNIT-11901292-ED Consortium-Whitewater			4,589	3,882	4,589	4,589	6,300	6,300
11901351-ED Consortium-Dodge County								
REVENUES								
472010		ED Consortium-Dodge County	135,008	48,730	135,008	135,008	-	-
REVENUES TOTAL			135,008	48,730	135,008	135,008	-	-
REVENUES			135,008	48,730	135,008	135,008	-	-
TOTAL BUSINESS UNIT-11901351-ED Consortium-Dodge County			135,008	48,730	135,008	135,008	-	-
11902 -Homebuyers								
REVENUES								
458007		JCEDC Service Fees	11,750	1,300	1,300	10,000	15,000	15,000
472010		ED Consortium Revenue	13,718	13,691	13,691	13,718	14,117	14,117
485200		Donations Restricted	14,072	1,500	1,500	-	1,500	1,500
699700		Resv Applied Operating	-	-	121,672	129,979	101,571	101,571
699701		Vested Benefits Reserve	-	-	7,986	7,986	7,986	7,986
REVENUES TOTAL			39,540	16,491	146,148	161,683	140,174	140,174
EXPENDITURES								
511210		Wages-Regular	24,593	12,975	26,444	26,444	41,656	41,656
511330		Wages-Longevity Pay	104	-	111	111	95	95
SALARIES TOTAL			24,697	12,975	26,555	26,555	41,750	41,750
512141		Social Security	1,699	922	1,664	1,664	2,770	2,770
512142		Retirement (Employer)	1,665	843	1,726	1,726	2,839	2,839
512144		Health Insurance	8,287	4,436	8,923	8,923	17,116	17,116

Economic Development-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512145		Life Insurance	32	17	29	29	51	51
512151		HSA Contribution	75	-	-	-	-	-
512153		HRA Contribution	75	-	-	-	-	-
512173		Dental Insurance	482	276	552	552	828	828
		FRINGE TOTAL	12,315	6,494	12,894	12,894	23,604	23,604
		TOTAL SALARIES AND FRINGES	37,012	19,470	39,450	39,450	65,355	65,355
529305		Web Page Development	-	114	114	150	-	-
531312		Office Supplies	66	-	-	400	-	-
531322		Subscriptions	709	-	-	750	-	-
531324		Membership Dues	-	-	-	250	-	-
532325		Registration	-	-	500	1,500	-	-
532332		Mileage	74	-	50	500	-	-
532334		Commercial Travel	-	-	500	700	-	-
532335		Meals	-	-	100	300	-	-
532336		Lodging	-	-	500	1,500	-	-
532339		Other Travel & Tolls	-	-	-	130	-	-
532350		Training Materials	530	-	500	3,000	-	-
533225		Telephone & Fax	47	10	137	100	-	-
533236		Wireless Internet	253	126	-	300	-	-
535242		Maintain Machinery & Equip	68	-	-	1,500	-	-
536533		Equipment Rent & Lease	769	384	770	770	-	-
571004		IP Telephony Allocation	65	30	59	59	-	-
571009		MIS PC Group Allocation	1,146	625	1,250	1,250	-	-
571010		MIS Systems Grp Alloc(ISIS)	357	194	387	387	-	-
591519		Other Insurance	244	140	261	261	-	-
594950		Operating Reserve	-	-	101,571	101,571	66,833	66,833
		OPERATING EXPENDITURES	4,330	1,623	106,699	115,378	66,833	66,833
594955		Vested Benefits Reserve	-	-	-	6,855	7,986	7,986
		CAPITAL OUTLAY EXPENDITURES	-	-	-	6,855	7,986	7,986
		EXPENDITURES TOTAL	41,341	21,093	146,148	161,683	140,174	140,174
		REVENUES	39,540	16,491	146,148	161,683	140,174	140,174
		EXPENDITURES	41,341	21,093	146,148	161,683	140,174	140,174
TOTAL BUSINESS UNIT-11902 -Homebuyers			1,802	4,603	-	-	-	-
		REVENUES	503,595	329,845	1,001,805	1,017,340	914,985	914,985
		EXPENDITURES	526,175	258,856	977,609	1,017,340	914,985	914,985
TOTAL Economic Development DEPARTMENT			22,580	(70,989)	(24,196)	-	-	-

Emergency Management

DEPARTMENT MISSION

Emergency Management protects communities by coordinating and integrating all activities necessary to build, sustain and improve the capability to prevent, prepare, respond, recover, and mitigate against threatened or actual natural disasters, acts of terrorism, or other man-made disasters.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Complete FFY2023 Plan of Work	Update Basic Comprehensive Emergency Management Plan.	Foster an educational atmosphere.	12/31/23
	Update 18 Emergency Support Functions.	Establish a cohesive, efficient, and cost-effective program for protective and public services throughout the County.	
	Update Acronyms, legal basis, Emergency Operations phone list.		
	Complete and submit the EPCRA County Strategic Plan.		
	Complete the Local Emergency Planning Committee administrative requirements.	Work with the Transportation Plan regarding the transportation of Hazardous Materials.	
	Complete required training/exercises.		
	Complete outreach campaigns		
	Complete Exercises		
	Participate in assisting municipalities with emergency and other comprehensive plans.		
	Continue Regional Planning. Attend regular Emergency Management Meetings		
Continue to apply for grant opportunities.			
Public/Private Partnership	Meet with businesses within Jefferson County and work with Continuity of Operations and assist in coordinating networking between municipalities and first responders.	Encourage collaboration between municipalities and county government.	Ongoing
211	Continue establishing a working relationship for use during an emergency or disaster	Create a connection with citizens and emergency help	Ongoing
Creation of Emergency Fuel Plan	Emergency fuel plan activation, operational coordination, and the movement, tracking, purchase, and delivery of fuel for vehicles and fixed facility generators during an emergency	Establish a coordinated process for fuel distribution during an emergency.	Ongoing
Family Assistance Center Plan	Work with MIS in establishing a remote call center.	Collaboration among departments.	Ongoing

Computer and Hazmat Equipment Grant	Assist first responders, hazmat, and emergency management in obtaining equipment and supplies.	Establish a cohesive, efficient, and cost-effective program for protective and public services.	12/1/23
Disaster Assessment tools and training	To provide Jefferson County with a fast and accurate system of disaster assessment after an emergency or disaster.	Establish a cohesive, efficient, and cost-effective program for protective and public services.	Ongoing
Debris Management Plan	To provide citizens and municipalities a place to put the debris from an emergency or disaster until it can be processed and disposed of.	Established an organized process to remove Debris	Ongoing
Master Resource List	To update the current resource list	For immediate response to first responders when requesting resources	Ongoing
Establishing a 501C3 for Jefferson County	Work with Corporation Counsel to establish a 501C3 status.	To be able to accept Financial Donations during an emergency or disaster	Ongoing
Begin establishment of Recovery Support Functions	To continue the process of response to recovery from an emergency or disaster.	Establish a cohesive, efficient, and cost-effective program for protective and public services.	Ongoing

PROGRAM EVALUATION

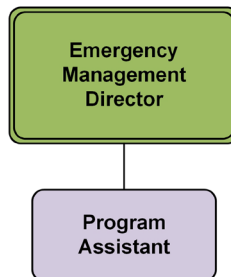
Program/Service Description	Output Measures		
	2021	2022	2023 (Est)
Update Comprehensive Emergency Management Plan and Corresponding Emergency Support Functions/Recovery Support Functions.	41	41	41
Update Hazardous Materials Facility Off-Site Plans/Countywide Farm Plan.	12	12	13
Create new Hazardous Materials Facility Off-Site Plans.	1	1	1
Tabletop/Functional/Full Scale Exercises.	3	3	3
Grant Applications (various projects).	8	4	3

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2023 fiscal year are as follows:

- Completed Plan of Work FFY2023 and received full grant funding award.
- Continue the plans for the completion of an operating Family Assistance Center.
- Completed FFY 2023 Computer and Hazmat Equipment Grant and received full grant funding award.
- Work in progress – Public/Private Partnerships
- Continue the plans for a Debris Management Plan
- Work to update a Master Resource List
- Work with 211 to establish a relationship
- Working on Emergency Fuel Plan
- Work on a Commodity Flow Study
- Re-establish a Citizens Organization Active in Disaster (COAD)
- Continue with committees, taskforces, Boards, and Associations that help work with Emergency Management and Jefferson County.

DEPARTMENT ORGANIZATIONAL CHART



Emergency Management

Financial Summary

	2021 Actual	2022 Estimate	2022	2023 Budget	Change from 2022	
			Amended Budget		Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	2,023,233	3,611,282	3,611,282	126,167	(3,485,115)	-96.51%
Misc. Revenues	4,025	-	-	-	-	0.00%
Other Financing Sources	-	9	8	-	(8)	-100.00%
Total Revenues	2,027,258	3,611,291	3,611,290	126,167	(3,485,123)	-96.51%
Expenditures						
Personnel Expenses	144,805	157,854	157,854	192,699	34,845	22.07%
Purchased Services	21,304	3,180	100	23,100	23,000	23000.00%
Operating Costs	21,652	28,812	27,725	26,824	(901)	-3.25%
Interdept. Charges	13,038	15,160	15,160	11,350	(3,810)	-25.13%
Other Expenses	2,304	2,477	2,446	2,418	(28)	-1.14%
Capital Items	1,992,305	3,508,115	3,508,115	-	(3,508,115)	-100.00%
Other Financing Uses	-	9	8	-	(8)	-100.00%
Total Expenditures	2,195,408	3,715,607	3,711,408	256,391	(3,455,017)	-93.09%
Property Taxes	93,224	100,118	100,118	130,224	30,106	30.07%
Addition to (Use of) Fund Balance	(74,926)	(4,198)	-	-		

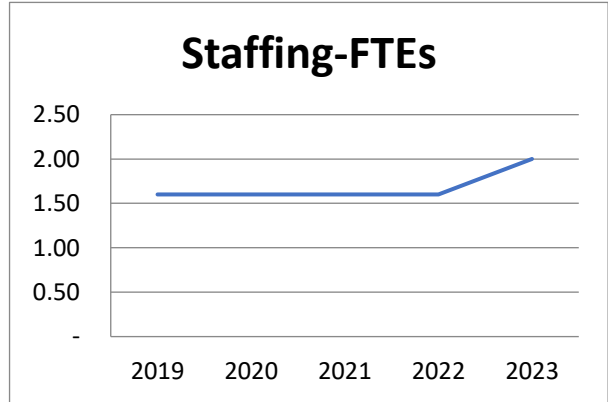
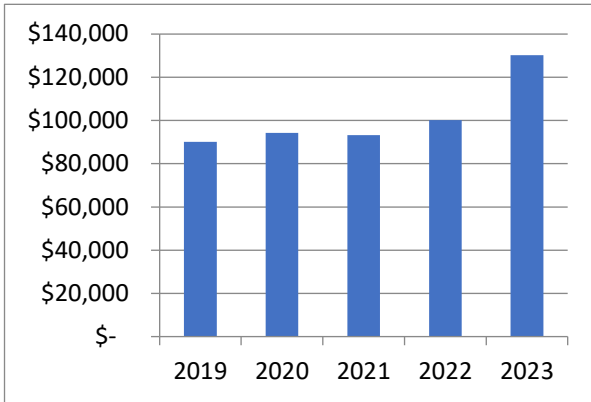
Summary Highlights:

The 2023 budget provides \$130,224 in tax levy, which is a \$30,106 increase in levy from the 2022 amended budget. During 2022, the County purchased several properties under its federally funded Flood Mitigation Program. This program was completed in 2022.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Emergency Management-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
12001 -EMPG								
REVENUES								
411100		General Property Taxes	27,828	32,146	64,293	64,293	82,273	82,273
421001		State Aid	77,612	35,000	70,822	70,822	93,822	93,822
424001	22215	Federal Grants	2,038	-	-	-	-	-
REVENUES TOTAL			107,477	67,146	135,115	135,115	176,095	176,095
EXPENDITURES								
511110		Salary-Permanent Regular	42,584	22,173	72,906	72,906	76,388	76,388
511210		Wages-Regular	11,641	9,504	14,114	14,114	24,528	24,528
511220		Wages-Overtime	415	-	758	758	1,163	1,163
511330		Wages-Longevity Pay	101	-	300	300	300	300
SALARIES TOTAL			54,742	31,677	88,078	88,078	102,379	102,379
512141		Social Security	4,061	2,284	6,514	6,514	7,062	7,062
512142		Retirement (Employer)	3,676	2,059	5,725	5,725	6,962	6,962
512144		Health Insurance	8,196	4,126	13,282	13,282	18,257	18,257
512145		Life Insurance	52	27	84	84	88	88
512146		Workers Compensation	266	-	-	-	-	-
512151		HSA Contribution	769	580	1,000	1,000	-	-
512173		Dental Insurance	720	505	1,214	1,214	1,435	1,435
FRINGE TOTAL			17,740	9,582	27,819	27,819	33,803	33,803
TOTAL SALARIES AND FRINGES			72,482	41,258	115,897	115,897	136,182	136,182
521219		Other Professional Serv	11,564	3,065	3,065	-	23,000	23,000
521219	22101	Other Professional Serv	1,038	-	-	-	-	-
521219	22215	Other Professional Serv	2,038	-	-	-	-	-
529299		Purchase Care & Services	-	-	100	100	100	100
531243		Furniture & Furnishings	65	-	-	-	300	300
531303		Computer Equipmt & Software	-	8	8	-	-	-
531303	22101	Computer Equipmt & Software	1,451	-	-	-	-	-
531311		Postage & Box Rent	23	3	65	65	65	65
531312		Office Supplies	11	61	500	500	500	500
531312	22101	Office Supplies	12	-	-	-	-	-
531313		Printing & Duplicating	317	322	617	200	200	200
531313	22101	Printing & Duplicating	55	-	-	-	-	-
531314		Small Items Of Equipment	180	-	500	500	500	500
531314	22101	Small Items Of Equipment	135	-	-	-	-	-
531320	22101	Safety Supplies	1,515	-	-	-	-	-
531324		Membership Dues	60	10	135	50	50	50
531326		Advertising	387	-	62	-	-	-
531348		Educational Supplies	3,135	810	1,000	1,000	1,000	1,000
531351		Gas/Diesel	138	82	400	400	400	400
532325		Registration	38	450	450	300	300	300
532332		Mileage	-	-	100	100	-	-
532335		Meals	-	-	300	300	300	300
532336		Lodging	72	180	700	700	1,019	1,019
532350		Training Materials	-	-	1,000	1,000	1,000	1,000
533222		Electric	162	65	200	200	200	200
533225		Telephone & Fax	1,080	417	900	900	-	-
533228		Internet	468	253	600	600	750	750
533236		Wireless Internet	346	159	1,000	1,000	600	600
533237		Cable Television	827	445	1,000	1,000	1,300	1,300
535242		Maintain Machinery & Equip	349	164	500	500	100	100
535349		Other Supplies	20	110	1,000	1,000	1,000	1,000
571004		IP Telephony Allocation	2,351	1,059	2,118	2,118	1,911	1,911
571005		Duplicating Allocation	62	546	1,093	1,093	158	158
571009		MIS PC Group Allocation	3,439	1,875	3,750	3,750	3,003	3,003
571010		MIS Systems Grp Alloc(ISIS)	571	309	619	619	603	603
571020		Fleet Allocation	192	-	-	-	-	-
591519		Other Insurance	1,153	688	1,254	1,223	1,554	1,554
OPERATING EXPENDITURES			33,250	11,084	23,036	19,218	39,913	39,913
EXPENDITURES TOTAL			105,732	52,342	138,932	135,115	176,095	176,095
REVENUES			107,477	67,146	135,115	135,115	176,095	176,095
EXPENDITURES			105,732	52,342	138,932	135,115	176,095	176,095
TOTAL BUSINESS UNIT-12001 -EMPG			(1,745)	(14,805)	3,817	-	-	-

Emergency Management-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
12002 -EPCRA								
REVENUES								
411100		General Property Taxes	65,396	17,913	35,826	35,826	47,951	47,951
421001		State Aid	24,335	12,000	24,845	24,845	24,845	24,845
REVENUES TOTAL			89,731	29,913	60,671	60,671	72,796	72,796
EXPENDITURES								
511110		Salary-Permanent Regular	42,585	22,173	18,227	18,227	19,097	19,097
511210		Wages-Regular	11,492	9,504	14,114	14,114	24,528	24,528
511220		Wages-Overtime	415	-	758	758	1,163	1,163
511330		Wages-Longevity Pay	101	-	75	75	75	75
SALARIES TOTAL			54,594	31,677	33,173	33,173	44,863	44,863
512141		Social Security	4,050	2,284	2,482	2,482	3,240	3,240
512142		Retirement (Employer)	3,676	2,059	2,156	2,156	3,051	3,051
512144		Health Insurance	8,196	4,126	3,320	3,320	4,564	4,564
512145		Life Insurance	52	27	24	24	27	27
512146		Workers Compensation	266	-	-	-	-	-
512151		HSA Contribution	769	580	250	250	-	-
512173		Dental Insurance	720	505	552	552	773	773
FRINGE TOTAL			17,729	9,582	8,784	8,784	11,654	11,654
TOTAL SALARIES AND FRINGES			72,323	41,259	41,957	41,957	56,517	56,517
521219		Other Professional Serv	3,315	15	15	-	-	-
531243		Furniture & Furnishings	65	-	-	-	500	500
531303		Computer Equipmt & Software	-	7	7	-	-	-
531311		Postage & Box Rent	6	-	50	50	10	10
531312		Office Supplies	-	59	500	500	535	535
531313		Printing & Duplicating	153	30	271	60	200	200
531314		Small Items Of Equipment	157	-	500	500	200	200
531321		Publication Of Legal Notice	-	-	50	50	40	40
531324		Membership Dues	25	10	135	50	35	35
531326		Advertising	419	-	62	-	-	-
531348		Educational Supplies	3,135	810	1,000	1,000	1,000	1,000
531351		Gas/Diesel	138	82	200	200	300	300
532325		Registration	438	-	400	400	300	300
532332		Mileage	-	-	100	100	50	50
532335		Meals	-	-	300	300	300	300
532336		Lodging	72	-	700	700	1,270	1,270
532350		Training Materials	-	-	1,000	1,000	550	550
533225		Telephone & Fax	799	316	900	900	600	600
533228		Internet	468	253	1,000	1,000	750	750
533236		Wireless Internet	346	159	600	600	600	600
533237		Cable Television	827	445	1,000	1,000	1,300	1,300
535242		Maintain Machinery & Equip	349	164	500	500	200	200
535349		Other Supplies	-	110	1,000	1,000	1,000	1,000
571004		IP Telephony Allocation	2,351	1,059	2,118	2,118	1,911	1,911
571005		Duplicating Allocation	62	546	1,093	1,093	158	158
571009		MIS PC Group Allocation	3,439	1,875	3,750	3,750	3,003	3,003
571010		MIS Systems Grp Alloc(ISIS)	571	309	619	619	603	603
591519		Other Insurance	1,151	398	1,223	1,223	864	864
OPERATING EXPENDITURES			18,285	6,650	19,094	18,713	16,279	16,279
EXPENDITURES TOTAL			90,608	47,908	61,052	60,671	72,796	72,796
REVENUES			89,731	29,913	60,671	60,671	72,796	72,796
EXPENDITURES			90,608	47,908	61,052	60,671	72,796	72,796
TOTAL BUSINESS UNIT-12002 -EPCRA			877	17,996	381	-	0	0

12003 -HMPG Flood Mitigation

REVENUES								
421001		State Aid	-	-	3,508,115	3,508,115	-	-
421001	20501	State Aid	34,537	-	-	-	-	-
421001	20502	State Aid	86,949	-	-	-	-	-
421001	20503	State Aid	139,763	-	-	-	-	-
421001	20504	State Aid	74,425	-	-	-	-	-

Emergency Management-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
421001	20505	State Aid	82,143	-	-	-	-	-
421099	20506	Capital State Aid	-	15,991	-	-	-	-
424001	20504	Federal Grants	433,600	-	-	-	-	-
424001	20505	Federal Grants	505,178	-	-	-	-	-
424001	20506	Federal Grants	562,654	-	-	-	-	-
482002		Rent Of County Property	75	(50)	-	-	-	-
482002	20503	Rent Of County Property	91	906	-	-	-	-
482002	20504	Rent Of County Property	1,159	4,694	-	-	-	-
483002		Misc Sale/Material & Supply	2,700	904	-	-	-	-
REVENUES TOTAL			1,923,274	22,445	3,508,115	3,508,115	-	-
EXPENDITURES								
521219		Other Professional Serv	3,350	305	-	-	-	-
521219	20501	Other Professional Serv	-	5,216	-	-	-	-
521219	20502	Other Professional Serv	-	9,614	-	-	-	-
521219	20503	Other Professional Serv	-	24,312	-	-	-	-
521219	20504	Other Professional Serv	-	16,662	-	-	-	-
521219	20505	Other Professional Serv	-	39,261	-	-	-	-
521219	20506	Other Professional Serv	-	879	-	-	-	-
		OPERATING EXPENDITURES	3,350	96,249	-	-	-	-
594808		Capital Land	1,981,620	411,342	3,508,115	3,508,115	-	-
594808	20501	Capital Land	2,700	146,582	-	-	-	-
594808	20502	Capital Land	1,409	-	-	-	-	-
594808	20504	Capital Land	2,075	-	-	-	-	-
594808	20505	Capital Land	800	146,582	-	-	-	-
594808	20506	Capital Land	3,701	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	1,992,305	704,505	3,508,115	3,508,115	-	-
EXPENDITURES TOTAL			1,995,655	800,754	3,508,115	3,508,115	-	-
REVENUES			1,923,274	22,445	3,508,115	3,508,115	-	-
EXPENDITURES			1,995,655	800,754	3,508,115	3,508,115	-	-
TOTAL BUSINESS UNIT-12003 -HMPG Flood Mitigation			72,381	778,309	-	-	-	-
12005 -EM Other Activity								
EXPENDITURES								
531303		Computer Equipmt & Software	2,351	-	-	-	-	-
531314		Small Items Of Equipment	155	-	-	-	-	-
		OPERATING EXPENDITURES	2,506	-	-	-	-	-
EXPENDITURES TOTAL			2,506	-	-	-	-	-
EXPENDITURES			2,506	-	-	-	-	-
TOTAL BUSINESS UNIT-12005 -EM Other Activity			2,506	-	-	-	-	-
12006 -Hazmat Operations								
REVENUES								
421002		State Aid Sara Comp & Hazmat	-	-	7,500	7,500	7,500	7,500
699992		Balance Forward Prior Year	-	-	8	8	-	-
REVENUES TOTAL			-	-	7,508	7,508	7,500	7,500
EXPENDITURES								
531314		Small Items Of Equipment	908	-	7,500	7,500	7,500	7,500
594950		Operating Reserve	-	-	8	8	-	-
		OPERATING EXPENDITURES	908	-	7,508	7,508	7,500	7,500
EXPENDITURES TOTAL			908	-	7,508	7,508	7,500	7,500
REVENUES			-	-	7,508	7,508	7,500	7,500
EXPENDITURES			908	-	7,508	7,508	7,500	7,500
TOTAL BUSINESS UNIT-12006 -Hazmat Operations			908	-	-	-	-	-

Emergency Management-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		REVENUES	2,120,482	119,504	3,711,408	3,711,408	256,391	256,391
		EXPENDITURES	2,195,408	901,004	3,715,607	3,711,408	256,391	256,391
TOTAL Emergency Management DEPARTMENT			74,926	781,500	4,198	-	-	-

Fair Park

MISSION STATEMENT

To provide a facility for all citizens where young and old can gather to display their talents, accomplishments and celebrate their cultures; thereby promoting education, entertainment and economic growth in Jefferson County.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Develop a Fair Park strategic plan, update the master plan, conduct a feasibility study to meet industry needs of our current & future clients.	Meet with current event promoters, stakeholders, and public to determine future Fair Park needs and wants.	Guiding Principals 3 & 7 Strategy 3.1	Ongoing
	Survey comparable facility venues.	Strategy 4.1	
	Identify planning process and necessary studies.	Strategy 5.1 Strategy 9.1 Strategy 10.4	
Develop additional revenue streams to support the Fair/Fair Park which may include growing and/or attracting new events, vendor opportunities, online ticket sales and increasing camping reservations.	Research and attend other events to promote JCFP, provide information to potential clients	Strategy 2.9 Strategy 5.2 Strategy 10.4	Ongoing
	Increase community involvement and promote the opportunities at available at the Fair Park.		
Market the Fair/Fair Park beyond Jefferson County to increase visitor & tourism dollars being spent in Jefferson County.	Increase advertising outside of Jefferson County.	Strategy 2.2 Strategy 2.9	Ongoing
	Build on partnerships with Jefferson County Tourism Council.	Strategy 5.10 Strategy 10.4	
Grow sponsor relationships and identify additional fundraising opportunities.	Contact area businesses.	Guiding Principals 6	Ongoing
	Attend networking events.	Strategy 2.2	
	Create additional marketing opportunities for sponsors and/or events.	Strategy 5	
Develop Facility Improvement Plan and continue to implement operational procedures which will create efficiencies.	New HVAC, doors, and windows for the Activity Center	Strategy 9.1	Ongoing
	AV/PA system upgrades		
	Increase internet capabilities		

PROGRAM EVALUATION

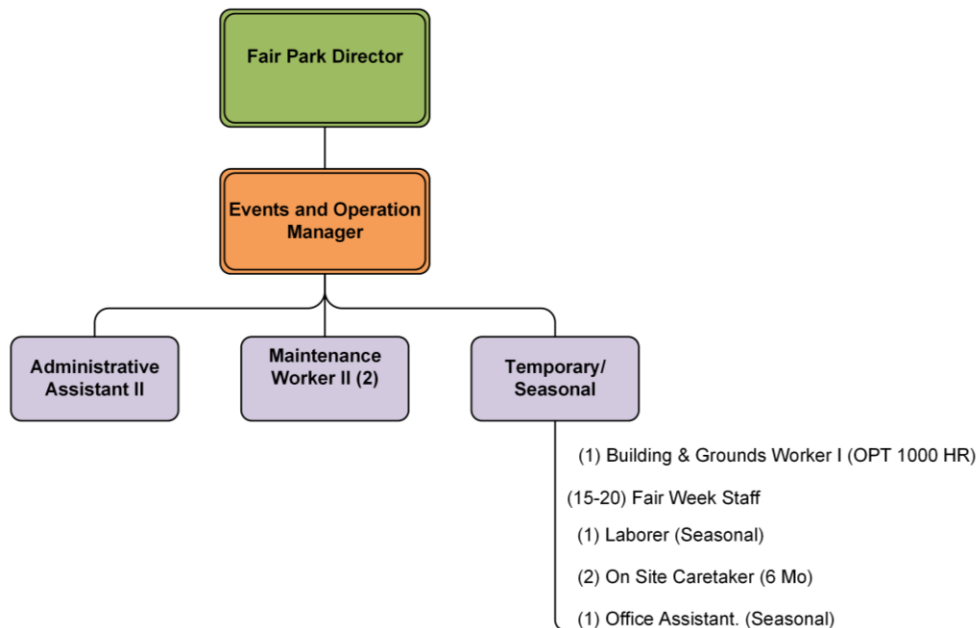
Program/Service Description	Output Measures			
	2020	2021	2022 (Est)	2023 (Est.)
Fair Park year-round event days.	160	253	234	250
Fair Park year-round # of events.	155	181	229	235
# of Sponsors/Partners.	47	47	40	45
County Fair Gate Attendance. (*Estimated virtual participation in 2020)	17,000*	44,683	39,473	42,000
County Fair Exhibitors.	129	538	595	700
# of Camping Reservations.	214	314	400	400
# of Winter Storage Units.	150	185	210	210

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2022 fiscal year are as follows:

- Increased year-round event usage by scheduling more than one event per day in different buildings or areas of the park.
- Organized the Jefferson County Dairy Breakfast, Jefferson County Independence Day Celebration Truck Pull and the Jefferson County Fair.
- Created the Jefferson County Visitor Center in the Activity Center Lobby and staff the area with the help from Jefferson County Area Tourism Council during large events.

DEPARTMENT ORGANIZATIONAL CHART



Fair Park

Financial Summary

	2021 Actual	2022 Estimate	2022	2023 Budget	Change from 2022	
			Amended Budget		Amended Budget	\$
Revenues						
Intergovernmental Revenues	2,462	507,500	749,500	9,000	(740,500)	-98.80%
Public Charges	634,391	1,029,110	1,028,500	1,154,700	126,200	12.27%
Intergovernmental Charges	4,025	4,000	4,000	4,000	4,000	0.00%
Misc. Revenues	631,810	718,872	697,200	737,200	40,000	5.74%
Other Financing Sources	-	169,417	169,417	-	(169,417)	-100.00%
Total Revenues	1,272,688	2,428,899	2,648,617	1,904,900	(739,717)	-27.93%
Expenditures						
Personnel Expenses	425,662	506,960	506,960	537,946	30,986	6.11%
Purchased Services	65,002	123,076	119,223	95,657	(23,566)	-19.77%
Operating Costs	625,606	772,656	674,075	840,140	166,065	24.64%
Interdept. Charges	19,575	19,256	19,256	19,911	655	3.40%
Other Expenses	27,926	366,375	364,935	355,534	(9,401)	-2.58%
Capital Items	36,229	716,618	913,417	125,000	(788,417)	-86.32%
Other Financing Uses	-	70,562	70,562	34,511	(36,051)	-51.09%
Total Expenditures	1,200,000	2,575,503	2,668,428	2,008,699	(659,729)	-24.72%
Property Taxes	16,459	19,811	19,811	103,799	83,988	423.95%
Addition to (Use of) Fund Balance	89,147	(126,793)	-	-		

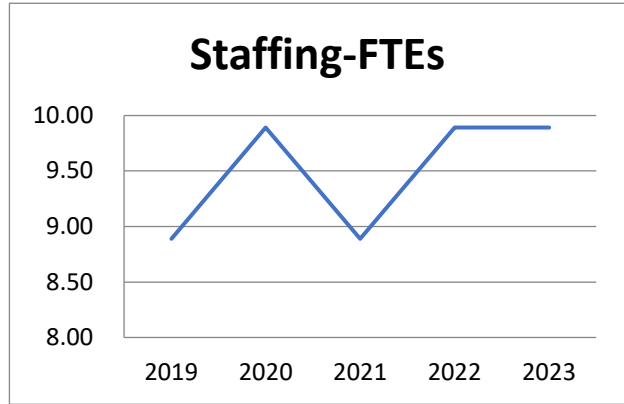
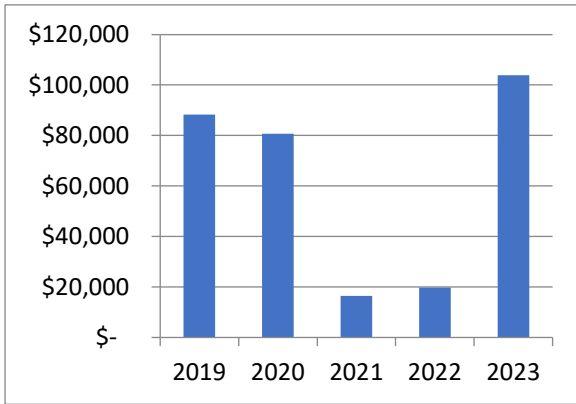
Summary Highlights:

The 2023 budget provides \$103,799 in tax levy, which is a \$83,988 increase in levy from the 2022 amended budget. The primary reason for this increase is an increase in costs relating to the concert acts for the annual County Fair. Also, during 2022, the Fair Park received grant funds to improve the fairgrounds, which results in decreases in intergovernmental revenues and capital expenses for 2023.

Summary of Capital Items:

\$ 40,000	Replace Bobcat Skid Steer
10,000	Outdoor Lighting Upgrades
<u>75,000</u>	Grandstand Upgrades (Gravel, Fence, Lighting)
\$ 125,000	Total Capital

Summary of Property Tax Levy and FTEs



Fair Park-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
12101 -Fair Park Activities								
REVENUES								
411100		General Property Taxes	76,445	9,906	19,811	19,811	103,799	103,799
421001	21114	State Aid	-	-	-	242,000	-	-
424001	22212	Federal Grants	-	-	500,000	500,000	-	-
457010		Sponsor Revenue	22,461	21,500	85,000	85,000	85,000	85,000
457010	21109	Sponsor Revenue	1,550	350	7,800	7,800	7,800	7,800
457011	21109	Gate Receipts	42	8,100	(8,100)	8,000	8,000	8,000
457011	21115	Gate Receipts	-	-	10,701	-	-	-
457022		Equipment Rental Charges	12,631	-	-	-	-	-
457023	21109	Other Public Charges	10	130	130	-	-	-
457025		Horse Show Fees	12,532	5,848	5,848	-	30,000	30,000
457026		Shaving Sales	35,455	900	30,000	30,000	30,000	30,000
457030		Credit Card Surcharge	37	32	32	-	-	-
474169		Fair Billed	4,024	-	4,000	4,000	4,000	4,000
480102		Misc Reimbursement	5,122	2,080	(2,080)	-	-	-
480102	21109	Misc Reimbursement	949	-	2,500	2,500	2,500	2,500
482012		Building Rental	181,746	114,749	305,000	305,000	300,000	300,000
482013		Stall Rental	53,385	-	10,000	10,000	10,000	10,000
482014		Winter Storage Rental	57,513	884	65,000	65,000	75,000	75,000
482015		Space-Food Vendor	7,620	808	15,000	15,000	10,000	10,000
482015	21115	Space-Food Vendor	-	-	879	-	-	-
482016		Space-Beverage Vendor	5,078	4,378	5,000	5,000	5,000	5,000
482017		Space-Other Vendor	1,704	150	3,000	3,000	3,000	3,000
482017	21109	Space-Other Vendor	-	-	1,200	1,200	1,200	1,200
482021		Camping Fee Other	72,568	23,948	60,000	60,000	70,000	70,000
483001		Sale Of County Property	30,303	-	32,000	32,000	33,000	33,000
483004		Sale Salvage & Waste	-	4,672	4,672	-	-	-
484001		Insurance Recovery	-	18,200	18,200	-	-	-
485200		Donations Restricted	214	-	-	-	-	-
486001		Vending Commission	1,102	75	1,000	1,000	-	-
699999		Budgetary Fund Balance	-	-	134,000	134,000	-	-
REVENUES TOTAL			582,489	216,710	1,310,594	1,530,311	778,299	778,299
EXPENDITURES								
511110		Salary-Permanent Regular	91,781	57,825	116,991	116,991	125,113	125,113
511210		Wages-Regular	137,910	68,365	156,527	156,527	154,579	154,579
511210	21110	Wages-Regular	141	-	-	-	-	-
511220		Wages-Overtime	7,416	539	208	208	5,708	5,708
511240		Wages-Temporary	423	29	-	-	7,765	7,765
SALARIES TOTAL			237,671	126,759	273,725	273,725	293,166	293,166
512141		Social Security	17,885	9,486	20,689	20,689	21,752	21,752
512141	21110	Social Security	11	-	-	-	-	-
512142		Retirement (Employer)	13,671	7,452	15,023	15,023	17,185	17,185
512142	21110	Retirement (Employer)	10	-	-	-	-	-
512144		Health Insurance	20,969	14,955	26,895	26,895	39,957	39,957
512144	21110	Health Insurance	27	-	-	-	-	-
512145		Life Insurance	40	25	49	49	50	50
512145	21110	Life Insurance	0	-	-	-	-	-
512146		Workers Compensation	3,204	7,268	-	-	-	-
512148		Unemployment Compensation	(554)	677	3,830	3,830	-	-
512151		HSA Contribution	2,550	2,420	2,344	2,344	-	-
512173		Dental Insurance	2,686	1,789	3,497	3,497	3,497	3,497
512173	21110	Dental Insurance	1	-	-	-	-	-
FRINGE TOTAL			60,498	44,072	72,328	72,328	82,442	82,442
TOTAL SALARIES AND FRINGES			298,170	170,831	346,053	346,053	375,608	375,608
521216		Janitorial	-	5	5	-	-	-
521219		Other Professional Serv	92	-	30,000	30,000	-	-
521297		Stall Cleaning	-	-	4,000	4,000	4,000	4,000
521649	21115	Security Services	-	-	148	-	-	-
529170		Grounds Keeping Charges	17,538	10,014	29,123	29,123	25,057	25,057
531001		Credit Card Fees	6,231	2,421	4,431	1,100	1,100	1,100
531182	21115	Fair Week Special Acts	-	-	11,600	-	-	-
531303		Computer Equipmt & Software	584	1,207	2,370	2,370	-	-
531311		Postage & Box Rent	49	485	494	200	200	200
531311	21109	Postage & Box Rent	-	-	50	50	50	50
531312		Office Supplies	724	488	1,400	1,400	1,400	1,400
531312	21109	Office Supplies	-	-	138	-	-	-

Fair Park-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
531313		Printing & Duplicating	661	270	1,400	1,400	1,400	1,400
531314		Small Items Of Equipment	2,295	2,664	4,000	4,000	4,000	4,000
531314	21109	Small Items Of Equipment	-	260	260	-	-	-
531320		Safety Supplies	1,042	731	960	750	750	750
531322		Subscriptions	217	100	200	200	-	-
531324		Membership Dues	1,331	1,160	1,700	1,700	1,700	1,700
531326		Advertising	3,745	5,710	5,710	4,500	4,500	4,500
531326	21109	Advertising	125	2,255	2,750	1,700	1,700	1,700
531326	21115	Advertising	-	-	591	-	-	-
531349		Other Operating Expenses	794	-	1,000	1,000	1,000	1,000
531351		Gas/Diesel	5,549	5,465	7,579	6,000	8,000	8,000
531367		Wood Shavings	25,466	5,408	22,000	22,000	22,000	22,000
532325		Registration	1,372	1,465	2,423	2,423	3,000	3,000
532332		Mileage	39	-	1,210	1,210	1,300	1,300
532334		Commercial Travel	554	-	350	350	800	800
532335		Meals	43	-	1,793	1,793	1,800	1,800
532336		Lodging	349	2,230	4,740	4,740	5,000	5,000
532339		Other Travel & Tolls	65	-	-	-	-	-
533221		Water	10,982	2,990	10,000	10,000	10,000	10,000
533222		Electric	43,463	15,277	40,000	40,000	40,000	40,000
533223		Sewer	11,158	2,680	7,500	7,500	7,500	7,500
533224		Natural Gas	6,618	5,315	5,400	5,400	7,400	7,400
533225		Telephone & Fax	2,880	1,173	2,000	2,000	2,000	2,000
533235		Storm Water Utility	13,889	6,410	16,000	16,000	16,000	16,000
533236		Wireless Internet	817	408	600	600	600	600
535232		Graveling	889	347	14,235	3,500	3,500	3,500
535242		Maintain Machinery & Equip	6,742	8,966	12,662	6,000	6,000	6,000
535245		Grounds Improvements	2,374	257	8,600	8,600	8,600	8,600
535247		Building Repair & Maint	10,131	11,035	12,600	12,600	12,600	12,600
535297		Refuse Collection	19,531	9,032	12,737	10,000	10,000	10,000
535344		Household & Janitorial Supp	8,247	3,788	7,000	7,000	7,000	7,000
535344	21109	Household & Janitorial Supp	-	621	-	-	-	-
535347		Food & Beverage Purchases	6,160	1,001	5,000	5,000	5,000	5,000
535347	21109	Food & Beverage Purchases	-	1,342	6,470	2,800	4,500	4,500
535349		Other Supplies	460	-	31	-	-	-
535352		Vehicle Parts & Repairs	3,027	751	5,049	3,000	3,000	3,000
535355		Plumbing & Electrical	7,777	1,849	6,644	5,000	5,000	5,000
536533		Equipment Rent & Lease	7,347	960	2,000	2,000	2,000	2,000
536533	21109	Equipment Rent & Lease	-	-	75	75	75	75
536533	21115	Equipment Rent & Lease	-	-	645	-	-	-
571004		IP Telephony Allocation	1,045	412	824	824	743	743
571005		Duplicating Allocation	374	153	307	307	954	954
571009		MIS PC Group Allocation	10,890	5,000	10,000	10,000	10,812	10,812
571010		MIS Systems Grp Alloc(ISIS)	3,751	2,472	4,943	4,943	4,284	4,284
591519		Other Insurance	12,294	6,354	13,900	13,900	14,167	14,167
593101	21109	Awards/Recognition Expenses	5,100	-	7,200	7,200	7,200	7,200
OPERATING EXPENDITURES			264,810	130,310	355,468	306,258	277,692	277,692
594809		Capital Building	-	23,200	23,200	-	-	-
594809	22212	Capital Building	-	16,000	500,000	500,000	-	-
594810		Capital Equipment	36,229	-	111,000	111,000	40,000	40,000
594810	21114	Capital Equipment	-	-	-	120,000	-	-
594821		Capital Improvement Land	-	-	25,000	25,000	85,000	85,000
594821	21114	Capital Improvement Land	-	-	-	50,000	-	-
594822	21114	Capital Improvement Building	-	-	22,000	72,000	-	-
CAPITAL OUTLAY EXPENDITURES			36,229	39,200	681,200	878,000	125,000	125,000
EXPENDITURES TOTAL			599,209	340,341	1,382,722	1,530,311	778,299	778,299
REVENUES			582,489	216,710	1,310,594	1,530,311	778,299	778,299
EXPENDITURES			599,209	340,341	1,382,722	1,530,311	778,299	778,299
TOTAL BUSINESS UNIT-12101 -Fair Park Activities			16,720	123,631	72,128	-	-	-

12102 -Fair Week

REVENUES

411100	General Property Taxes	(59,985)	-	-	-	-	-
421001	State Aid	2,461	9,399	7,500	7,500	9,000	9,000
451020	Other Fees	-	-	5,000	5,000	5,000	5,000
451020	21209 Other Fees	-	-	350,000	350,000	360,000	360,000
457005	Reserved Seating Fees	231,434	52,313	108,100	108,100	195,000	195,000

Fair Park-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
457009		Contest Entry Fees	540	-	1,400	1,400	1,400	1,400
457010		Sponsor Revenue	11,805	18,670	100,000	100,000	50,000	50,000
457010	21209	Sponsor Revenue	-	-	10,000	10,000	10,000	10,000
457011		Gate Receipts	267,994	14,001	254,000	254,000	300,000	300,000
457013		Animal Fees	6,125	8,456	8,000	8,000	9,000	9,000
457021		Premium Book Sales	-	-	200	200	-	-
457023		Other Public Charges	2,607	-	21,500	21,500	20,000	20,000
457026		Shaving Sales	1,331	-	1,500	1,500	1,500	1,500
457029		Exhibitor Enrollment	4,236	6,807	3,000	3,000	7,000	7,000
457030		Credit Card Surcharge	8,416	4,092	7,000	7,000	7,000	7,000
457034		Parking Fees	3,225	935	10,000	10,000	10,000	10,000
459001		Soda	11,961	-	18,000	18,000	18,000	18,000
480102		Misc Reimbursement	-	19	-	-	-	-
482015		Space-Food Vendor	16,739	2,215	32,000	32,000	32,000	32,000
482016		Space-Beverage Vendor	117,272	225	85,000	85,000	100,000	100,000
482017		Space-Other Vendor	7,788	-	25,000	25,000	20,000	20,000
482018		Space-Carnival	45,432	-	33,000	33,000	50,000	50,000
482019		Camping Fee 4-H	18,805	22,090	20,000	20,000	23,000	23,000
482020		Camping Fee Vendor	3,540	280	2,500	2,500	2,500	2,500
REVENUES TOTAL			701,726	139,502	1,102,700	1,102,700	1,230,400	1,230,400
EXPENDITURES								
511110		Salary-Permanent Regular	42,521	24,650	49,755	49,755	53,964	53,964
511210		Wages-Regular	6,805	3,990	36,079	36,079	19,817	19,817
511220		Wages-Overtime	520	-	12,466	12,466	19,605	19,605
511240		Wages-Temporary	51,957	907	34,424	34,424	39,847	39,847
SALARIES TOTAL			101,803	29,546	132,725	132,725	133,232	133,232
512141		Social Security	7,725	2,179	10,027	10,027	9,896	9,896
512142		Retirement (Employer)	6,531	1,862	4,055	4,055	4,587	4,587
512144		Health Insurance	7,573	4,977	9,629	9,629	13,763	13,763
512145		Life Insurance	11	7	14	14	14	14
512146		Workers Compensation	1,280	-	-	-	-	-
512148		Unemployment Compensation	-	-	2,830	2,830	-	-
512151		HSA Contribution	825	750	781	781	-	-
512173		Dental Insurance	558	383	847	847	847	847
FRINGE TOTAL			24,505	10,157	28,183	28,183	29,107	29,107
TOTAL SALARIES AND FRINGES			126,307	39,703	160,907	160,907	162,339	162,339
514151		Per Diem	1,185	-	-	-	-	-
521216		Janitorial	2,672	-	2,797	1,000	-	-
521219		Other Professional Serv	16,000	-	16,000	16,000	16,000	16,000
521219	21209	Other Professional Serv	-	-	1,775	1,600	1,600	1,600
521647		Veterinary Services	294	-	500	500	500	500
521648		Ambulance/EMA Services	4,250	-	6,000	6,000	6,500	6,500
521649		Security Services	7,237	-	10,000	10,000	17,000	17,000
529301		Fair Gate Workers	4,004	-	6,000	6,000	8,000	8,000
529302		Fair Judges	6,095	-	8,444	7,000	10,000	10,000
529303		Fair Superintendents	5,320	-	6,500	6,500	5,000	5,000
529304		Fair Parking Services	1,500	-	1,785	1,500	2,000	2,000
531001		Credit Card Fees	6,790	2,547	7,939	3,500	3,500	3,500
531001	21209	Credit Card Fees	-	-	2,000	2,000	2,000	2,000
531101		Tickets/Entry Tags	13,827	498	15,650	15,650	18,000	18,000
531102		Trophies/Plaques	1,611	79	7,551	1,400	10,000	10,000
531102	21209	Trophies/Plaques	-	310	1,000	1,000	1,000	1,000
531103		Ribbons	4,230	3,207	3,207	2,500	3,500	3,500
531103	21209	Ribbons	-	1,285	1,285	1,250	1,250	1,250
531181		Premiums	12,049	-	17,000	17,000	17,000	17,000
531182		Fair Week Special Acts	231,960	1,500	250,000	250,000	350,450	350,450
531183		Sponsor Fees	-	-	2,000	2,000	2,000	2,000
531184		Fairest Of The Fair	649	1,007	1,007	1,000	1,500	1,500
531311		Postage & Box Rent	478	551	804	250	550	550
531311	21209	Postage & Box Rent	-	-	500	500	500	500
531312		Office Supplies	668	862	1,232	400	1,000	1,000
531312	21209	Office Supplies	-	962	1,041	250	250	250
531313		Printing & Duplicating	173	523	730	500	800	800
531313	21209	Printing & Duplicating	-	-	2,345	500	2,500	2,500
531314		Small Items Of Equipment	417	133	851	700	700	700
531326		Advertising	32,929	7,627	42,000	42,000	50,000	50,000
531326	21209	Advertising	-	72	2,864	2,000	1,000	1,000
531349		Other Operating Expenses	2,161	2,076	11,123	4,250	15,000	15,000

Fair Park-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
531349	21209	Other Operating Expenses	-	40	1,790	1,000	1,000	1,000
531351		Gas/Diesel	1,198	-	1,200	1,200	1,200	1,200
531367		Wood Shavings	1,900	-	1,900	1,900	1,900	1,900
532332		Mileage	209	-	200	200	200	200
533221		Water	448	-	800	800	800	800
533222		Electric	7,575	-	7,600	7,600	7,600	7,600
533223		Sewer	417	-	550	550	550	550
533224		Natural Gas	26	-	61	40	40	40
533235		Storm Water Utility	356	-	375	375	375	375
535242		Maintain Machinery & Equip	480	-	100	100	100	100
535245		Grounds Improvements	2,388	2,925	2,925	800	3,000	3,000
535247		Building Repair & Maint	1,041	1,737	1,737	1,500	2,000	2,000
535297		Refuse Collection	5,410	-	4,600	4,600	4,600	4,600
535347		Food & Beverage Purchases	17,024	-	18,000	18,000	18,000	18,000
535347	21209	Food & Beverage Purchases	-	476	5,000	5,000	5,000	5,000
535355		Plumbing & Electrical	69	200	800	800	800	800
536533		Equipment Rent & Lease	65,398	6,642	97,871	75,000	100,000	100,000
571005		Duplicating Allocation	14	1	2	2	35	35
571009		MIS PC Group Allocation	1,720	625	1,250	1,250	1,201	1,201
571010		MIS Systems Grp Alloc(ISIS)	1,781	965	1,930	1,930	1,882	1,882
591519		Other Insurance	10,532	12,190	12,774	11,334	1,667	1,667
593101	21209	Awards/Recognition Expenses	-	-	332,500	332,500	332,500	332,500
594950		Operating Reserve	-	-	70,562	70,562	34,511	34,511
		OPERATING EXPENDITURES	474,483	49,041	996,457	941,793	1,068,061	1,068,061
		EXPENDITURES TOTAL	600,790	88,744	1,157,365	1,102,700	1,230,400	1,230,400
		REVENUES	701,726	139,502	1,102,700	1,102,700	1,230,400	1,230,400
		EXPENDITURES	600,790	88,744	1,157,365	1,102,700	1,230,400	1,230,400
TOTAL BUSINESS UNIT-12102 -Fair Week			(100,935)	(50,758)	54,665	-	-	-
12103 -Fair Expansion Donations								
REVENUES								
485106		Fair Expansion Donations	4,931	452	-	-	-	-
699800		Resv Applied Capital	-	-	35,417	35,417	-	-
REVENUES TOTAL			4,931	452	35,417	35,417	-	-
EXPENDITURES								
594960		Capital Reserve	-	-	35,417	35,417	-	-
CAPITAL OUTLAY EXPENDITURES			-	-	35,417	35,417	-	-
EXPENDITURES TOTAL			-	-	35,417	35,417	-	-
REVENUES			4,931	452	35,417	35,417	-	-
EXPENDITURES			-	-	35,417	35,417	-	-
TOTAL BUSINESS UNIT-12103 -Fair Expansion Donations			(4,931)	(452)	-	-	-	-
REVENUES			1,289,146	356,664	2,448,710	2,668,428	2,008,699	2,008,699
EXPENDITURES			1,200,000	429,085	2,575,503	2,668,428	2,008,699	2,008,699
TOTAL Fair Park DEPARTMENT			(89,147)	72,421	126,793	-	-	-

Finance Department

DEPARTMENT MISSION

The mission of the Finance Department is to provide a framework of support for a financially sustainable future for the County. Within the scope of this mission is the responsibility to establish sound financial policies and internal controls that ensure timely and accurate information is provided to our stakeholders. The Finance Department is committed to providing our internal and external customers with the tools they need to make important decisions.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Implement a priority-based budgeting program	Educate and involve key stakeholders and public on the County's budget and priority setting process	Strategy 1.1 and 1.2	Completed but ongoing
	Further refinement and analysis of PBB data	Strategy 1.3	Program and scoring updates planned for 2023-2024
Full implementation of the Munis ERP system and link to performance measurement	Conclude with implementation of the basic functionality of all purchased modules	Strategy 1.3	4th quarter 2022
	Build out of all implemented modules and accumulation and analysis of related data	Strategy 1.3	Ongoing
	Implement Munis Enterprise Asset Management	Strategy 1.3	December 2022
Implement GASB accounting standards	Implement GASB Statement 87, <i>Leases</i>	Guiding Principles	January 2022 – April 2023
Strengthen the County's creditworthiness and ability to secure low interest rates on bond borrowing	Meet or exceed the County's fund balance policy	Guiding Principles	Ongoing
Strengthen the County's creditworthiness and ability to secure low interest rates on bond borrowing Assist the County Administrator with implementing comprehensive plan	Create and revise strong financial policies	Guiding Principles	Ongoing
	Maintain and improve the County's strong bond rating	Guiding Principles	Ongoing
	Implement/maintain financial forecasting system	Strategy 1.3	Completed but ongoing
	Consolidate receipting of electronic payments	Strategy 1.4	December 2022

PROGRAM EVALUATION

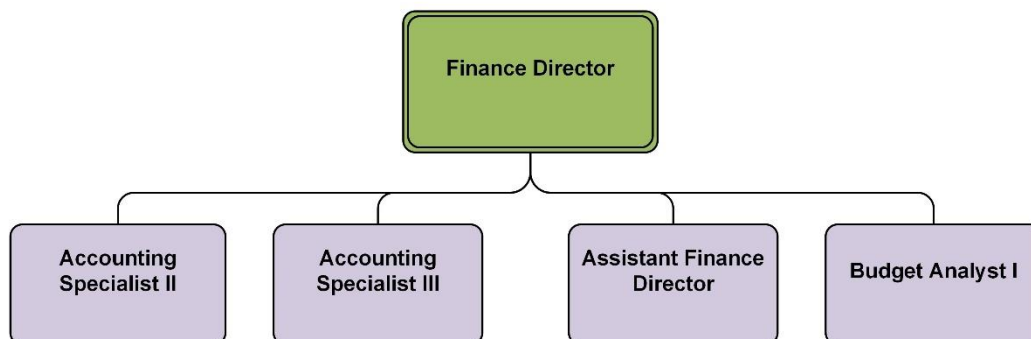
Program/Service Description	Output Measures			How outputs translate to desired outcomes
	2021	2022 (Est)	2023 (Est)	
Number of vendor payments (checks/EFT)	9,472	9,500	9,500	<ol style="list-style-type: none"> 1. Consolidation of vendor payments to purchasing card to earn rebates 2. Electronic payments to vendors where purchasing card is not available 3. Vendors receive payments faster and more efficiently 4. Maintain positive vendor relationships
Number of payments to employees	15,734	15,800	15,800	Employees are paid timely and accurately
Number of employees paid	679	685	685	
Ensure accuracy of financial information (number of audit adjustments)	1	0	0	<p>Lack of audit adjustments and audit findings means that departments, oversight committees and the Board of Supervisors are getting timely and accurate information on which to base important financial decisions. Responsible financial management also means that important programs involving outside funding remain intact, while strengthening our ability to secure new future programs.</p>
Ensure integrity of data collection systems and prevention of fraud (number of audit findings)	1	0	0	
Achievement of ACFR award	Yes	Yes	Yes	<p>Adhering to the highest financial standards in the government reporting industry means that our bondholders are getting the best information possible, and that our rating remains as high as possible so that our taxpayers get the lowest interest rate offered by the market when the County seeks to issue bonds.</p>
Achievement of Budget award	Yes	Yes	Yes	
Bond rating	Aa2	Aa2	Aa2	
Fund balance goal met	Yes	Yes	Yes	

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2021 and 2022 fiscal years are as follows:

- Assisted the Administrator to develop the 2023 budget. The County submitted the 2022 budget to the Governmental Finance Officers Association (GFOA) and has received their Distinguished Budget Presentation Awards Program again this year.
- The County has submitted for and been awarded the Certificate for Excellence in Financial Reporting from the GFOA for its Annual Comprehensive Financial Report (ACFR) for 2021. This is the tenth consecutive year that the County has achieved this award.
- Continued implementation of the Munis financial accounting software. The County has upgraded to version 2019.1. Ongoing efforts include implementing the Enterprise Asset Management system which is an enhanced work ticket system that tracks all County assets, maps them in our GIS software, and tracks and schedules maintenance and replacement intervals as well as repairs and depreciation. This is currently in progress and will be complete in November 2022.
- Ongoing efforts to consolidate the number of transactions processed by the Finance Department by exploiting the use of our Purchasing Card program will lead to fewer transactions processed in the future.
- Issued 2021A and 2022A General Obligation Bonds and maintained the County's outstanding Aa2 bond rating.
- Assisted the County Administrator in administering, tracking and reporting ARPA funding.

DEPARTMENT ORGANIZATIONAL CHART



Finance Department

Financial Summary

	2021 Actual	2022 Estimate	2022	2023 Budget	Change from 2022	
			Amended Budget		Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenue	44,053	150	150	50,150	50,000	33333.33%
Public Charges	17,400	489,610	488,506	489,610	1,104	0.23%
Intergovernmental Charges	-	-	-	-	-	0.00%
Misc. Revenue	33,673	-	-	-	-	0.00%
Other Financing Sources	-	160,000	160,000	-	(160,000)	-100.00%
Total Revenues	95,126	649,760	648,656	539,760	(108,896)	-16.79%
Expenditures						
Personnel Expenses	453,624	483,247	483,248	554,990	71,742	14.85%
Purchased Services	22,425	48,112	27,398	30,662	3,264	11.91%
Operating Costs	70,025	501,590	500,800	554,245	53,445	10.67%
Interdept. Charges	15,133	16,195	16,195	16,167	(28)	-0.17%
Other Expenses	3,472	3,711	3,710	4,726	1,016	27.39%
Capital Items	-	160,000	160,000	-	(160,000)	-100.00%
Total Expenditures	564,679	1,212,855	1,191,351	1,160,790	(30,561)	-2.57%
Property Taxes	500,598	542,695	542,695	621,030	78,335	14.43%
Addition to (Use of) Fund Balance	31,045	(20,400)	-	-		

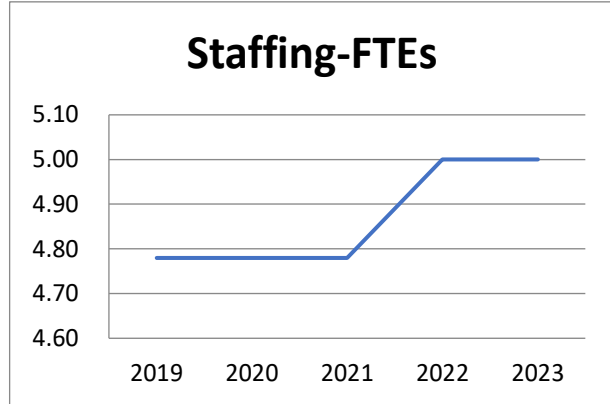
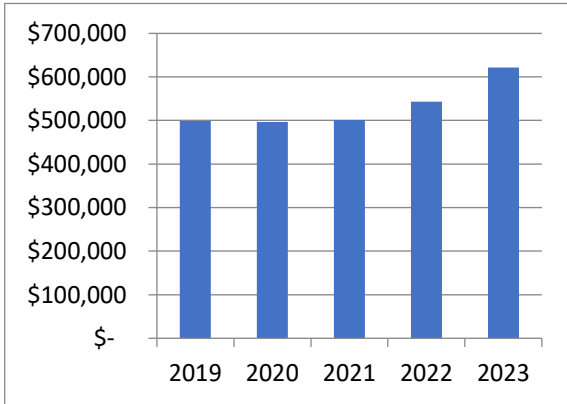
Summary Highlights:

The 2023 budget provides \$621,030 in tax levy, which is a \$78,335 increase in levy from the 2022 amended budget. The increase is mainly due to increasing one position from .78 FTE to 1 FTE and rising personnel costs.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Finance Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
12201 -Finance								
REVENUES								
411100		General Property Taxes	500,599	271,348	542,696	542,696	621,030	621,030
412100		Sales Taxes From County	180	81	150	150	150	150
424001	22218	Federal Grants	43,873	-	-	-	50,000	50,000
451004		Garnishment Fees	30	-	45	45	45	45
451005		Child Support Fees	644	361	750	750	750	750
451312		Emp Payroll Charges	121	49	110	110	110	110
486002		Unclaimed Funds Revenue	33,671	-	-	-	-	-
699999		Budgetary Fund Balance	-	-	160,000	160,000	-	-
REVENUES TOTAL			579,118	271,839	703,751	703,751	672,085	672,085
EXPENDITURES								
511110		Salary-Permanent Regular	200,853	105,656	212,487	212,487	224,538	224,538
511210		Wages-Regular	148,304	78,269	160,599	160,599	177,653	177,653
511210	22101	Wages-Regular	468	-	-	-	-	-
511220		Wages-Overtime	1,639	-	2,162	2,162	2,426	2,426
511330		Wages-Longevity Pay	945	-	975	975	600	600
SALARIES TOTAL			352,209	183,925	376,224	376,224	405,216	405,216
512141		Social Security	25,834	13,167	27,759	27,759	28,647	28,647
512141	22101	Social Security	32	-	-	-	-	-
512142		Retirement (Employer)	23,711	11,955	24,455	24,455	27,555	27,555
512142	22101	Retirement (Employer)	32	-	-	-	-	-
512144		Health Insurance	43,113	31,977	46,485	46,485	89,063	89,063
512144	22101	Health Insurance	141	-	-	-	-	-
512145		Life Insurance	219	103	231	231	165	165
512145	22101	Life Insurance	1	-	-	-	-	-
512151		HSA Contribution	4,418	3,482	3,750	3,750	-	-
512151	22101	HSA Contribution	82	-	-	-	-	-
512173		Dental Insurance	3,826	2,172	4,344	4,344	4,344	4,344
512173	22101	Dental Insurance	9	-	-	-	-	-
FRINGE TOTAL			101,417	62,856	107,023	107,023	149,774	149,774
TOTAL SALARIES AND FRINGES			453,626	246,781	483,247	483,247	554,990	554,990
521213		Accounting & Auditing	17,240	12,058	20,228	20,228	23,392	23,392
521219		Other Professional Serv	1,410	9,935	10,885	3,720	3,720	3,720
521296		Computer Support	3,775	16,999	16,999	3,450	3,550	3,550
531100		Permits Purchased	10	-	-	-	-	-
531303		Computer Equipmt & Software	-	-	-	-	1,500	1,500
531303	22218	Computer Equipmt & Software	43,873	-	-	-	50,000	50,000
531311		Postage & Box Rent	2,089	1,237	2,400	2,400	2,400	2,400
531312		Office Supplies	1,005	565	2,600	2,600	2,600	2,600
531313		Printing & Duplicating	2,779	115	1,200	1,200	1,200	1,200
531321		Publication Of Legal Notice	-	-	57	-	-	-
531324		Membership Dues	796	790	920	920	1,000	1,000
531326		Advertising	-	-	181	-	-	-
532325		Registration	1,795	1,060	1,980	1,980	2,340	2,340
532332		Mileage	-	76	76	-	-	-
532334		Commercial Travel	-	663	1,000	1,000	1,200	1,200
532335		Meals	244	84	300	300	300	300
532336		Lodging	-	2,259	2,259	2,000	2,200	2,200
532339		Other Travel & Tolls	-	218	218	-	-	-
533225		Telephone & Fax	97	-	100	100	100	100
535242		Maintain Machinery & Equip	727	296	700	700	700	700
571004		IP Telephony Allocation	653	294	588	588	531	531
571005		Duplicating Allocation	177	18	35	35	452	452
571009		MIS PC Group Allocation	10,890	5,937	11,875	11,875	11,413	11,413
571010		MIS Systems Grp Alloc(ISIS)	3,412	1,848	3,697	3,697	3,771	3,771
591519		Other Insurance	3,475	1,988	3,711	3,711	4,726	4,726
OPERATING EXPENDITURES			94,448	56,441	82,008	60,504	117,095	117,095
594818		Capital Computer	-	66,259	160,000	160,000	-	-
CAPITAL OUTLAY EXPENDITURES			-	66,259	160,000	160,000	-	-
EXPENDITURES TOTAL			548,073	369,481	725,255	703,751	672,085	672,085
REVENUES			579,118	271,839	703,751	703,751	672,085	672,085
EXPENDITURES			548,073	369,481	725,255	703,751	672,085	672,085

Finance Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
TOTAL BUSINESS UNIT-12201 -Finance			(31,045)	97,642	21,505	-	-	-
12202 -Dental Insurance Allocation								
REVENUES								
451026		Retiree Ins Premium Recovery	14,634	9,126	15,000	15,000	15,000	15,000
451032		Cobra Premium Recovery	1,971	1,427	2,600	2,600	2,600	2,600
451043		County Board Premiums	-	1,019	1,105	-	1,105	1,105
451045		Employee Premiums	-	225,688	470,000	470,000	470,000	470,000
REVENUES TOTAL			16,606	237,260	488,705	487,600	488,705	488,705
EXPENDITURES								
599951		Year End Alloc	1,431	-	-	-	-	-
599982		Retiree Dental Claims	11,775	6,887	12,000	12,000	12,000	12,000
599984		Cobra Dental Claims	2,513	1,341	6,000	6,000	6,000	6,000
599986		Administrative Fees Dental	-	12,294	24,000	24,000	24,000	24,000
599989		Employee Dental Claims	-	195,074	444,500	444,500	445,605	445,605
599992		Administrative Dental Retiree	886	515	1,100	1,100	1,100	1,100
OPERATING EXPENDITURES			16,606	216,112	487,600	487,600	488,705	488,705
EXPENDITURES TOTAL			16,606	216,112	487,600	487,600	488,705	488,705
REVENUES			16,606	237,260	488,705	487,600	488,705	488,705
EXPENDITURES			16,606	216,112	487,600	487,600	488,705	488,705
TOTAL BUSINESS UNIT-12202 -Dental Insurance Allocation			-	(21,147)	(1,105)	-	-	-
REVENUES			595,724	509,099	1,192,456	1,191,351	1,160,790	1,160,790
EXPENDITURES			564,679	585,594	1,212,855	1,191,351	1,160,790	1,160,790
TOTAL Finance Department DEPARTMENT			(31,045)	76,495	20,400	-	-	-

Human Resources

DEPARTMENT MISSION

The goal of the Human Resources department is to ensure that employees and managers understand and exercise appropriately their rights and responsibilities, to ensure the County remains compliant in employment law areas, and to inform or advise the County Administrator and Human Resources Committee in areas that may have a legal, financial, or ethical liability to the County.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Completion Date
Increase the County's ability to recruit and retain highly qualified employees.	Conduct job analysis audits, providing realistic job expectations, including the expectation to follow and uphold the County's strategic plan and culture.	Quarter 1, 2023
	Conduct periodic wage surveys and market changes to determine if paying positions fairly.	Annual
	Submit an RFP for voluntary benefit packages, providing employees benefit options at an affordable price.	Quarter 1, 2023
	Review personnel policies and ordinances to ensure they support the strategic plan and enhance employee satisfaction in a fiscally responsible manner.	Quarter 2, 2023
	Develop onboarding and inboarding processes that are continuous and hold supervisors accountable for the process.	Quarter 2, 2023
	Develop a Health and Wellness Program designed to improve employee morale and loyalty, reduce injuries and absenteeism, and lower health care costs.	Quarter 3, 2023 and ongoing
	Provide employees opportunity for growth (see Professional Development goal).	Ongoing
Implementation of the Human Resources module of Munis ERP system.	Complete ESS module and educate and train supervisors and staff on self-entry and benefit enrollment in ESS.	Quarter 1, 2023 and Quarter 2, 2023. Implement Quarter 3, 2023
	Build out of all implemented modules and accumulation and analysis of related data.	Quarter 2, 2023

	Design processes and reports that track and measure costs of different types of pay and benefits.	Completed, Ongoing
	Evaluate efficiency and effectiveness of program/service delivery.	Ongoing
Strengthen Public Service Leadership Development.	Develop a mix of leadership development initiatives (i.e. formal mentoring, developmental assignments, e-learning, special seminars).	Ongoing
	Develop a plan with identified employees of achievements and opportunities and provide continuous feedback.	Quarter 1, 2023 and ongoing
	Evaluate the quality of initiatives and learning experience; implement continuous improvements or adjustments for changing needs.	Ongoing
Strengthen a Safety culture throughout the County, eliminating workplace risk and injuries as well as damage to property.	Hire the full-time Risk Manager/Safety Officer position dedicated to <i>proactively</i> identifying, analyzing and responding to risk factors.	Quarter 1, 2023
	Define and develop Safety responsibilities for each level within the County. Gather feedback from employees, develop policies, goals and plans.	Quarter 4, 2023
	Enforce accountability: create a process that holds everyone accountable for being visibly involved, especially managers and supervisors.	Ongoing
	Provide different options for employees to bring concerns or issues, including a chain of command to make sure supervisors are accountable for being responsive.	Quarter 3, 2023
	Educate employees on the importance of reporting injuries, first aids and near misses.	Ongoing
	Rebuild the investigation system, evaluating each incident to get to the root cause. Do not accept, "it was an accident. Could not have been prevented."	Quarter 3, 2023
	Celebrate success: efforts should be shared with employees to keep everyone motivated and updated throughout the process.	Ongoing

PROGRAM EVALUATION

Program/Service Description	Output Measures				
	2019	2020	2021	2022 (Est)	2023 (Est)
Recruitment: Posting of vacant positions.	83	74	101	134	150
Budget: number of varying scenarios prepared in preparation of annual budget.	2	3	2	5	5
Workers Compensation: number of reportable workers compensation claims.	29	20	28	18	18
Professional Development: Number of Leadership/Employment Law training opportunities provided.	12	6	4	4	6
Retention: number of employees who terminate in first 18 months of employment (excluding committee members and seasonal employees)	29	12	27	32	35
Employee Relations: Number of complaints resulting in formal grievances.	0	1	1	2	1
Employment Law: Number of FMLA requests processed.	157	157	139	147	150
Benefits: Number of COBRA notifications processed.	45	43	67	90	100

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

In 2022, there were several factors that impacted the amount of time and resources available to complete several goals for the year.

COVID-19 remained prevalent, resulting in Human Resources staff focusing time managing abrupt fluctuations in covid cases of employees. Also, additional policies were created and/or amended and monitoring of the workplace following Covid became a new priority. This includes, but not limited to implementation of remote work; ensuring staff and supervisors have necessary resources for feeling and being safe at work; communicating new CDC guidelines; and most recently, managing the effects of “long covid” as it relates to employment practices such as the Americans with Disabilities Act.

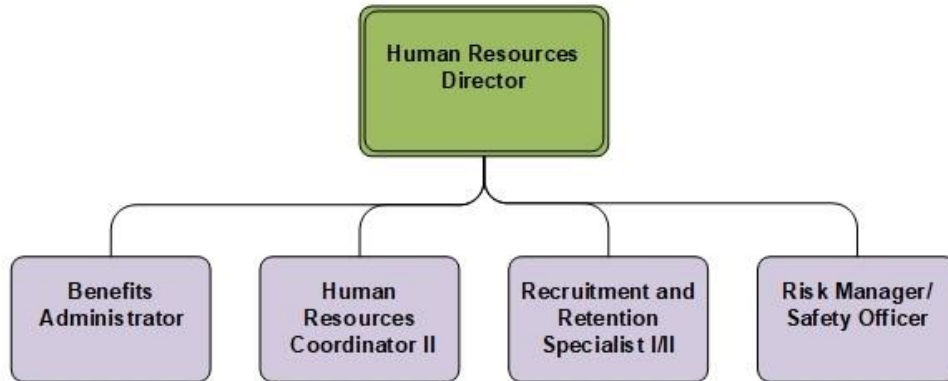
In addition to greater turnover that most of the nation is experiencing, in 2022, Jefferson County experienced a sharp increase of the number of retirements. In 2020, there were 16 retirements; in 2021 there were 18 retirements; and in 2022, there were 24 retirements. Recruiting for these positions have another level of challenging, as it’s not just replacing the knowledge and skills of the position, but also the decades of institutional knowledge that is nearly impossible to capture.

In 2022 there was an increase in significant workplace investigations, fraudulent leave of absence investigations, and assisting employees and supervisors with disability concerns and making reasonable accommodations. To help put this in perspective, there was a total of 3 combined instances in 2021 and 7 combined instances in 2022. As an example of the amount of time spent on one of these issues, Human Resources staff spent over 50 hours working with the employee, the supervisor, and other ancillary professionals to develop a plan and find a solution.

Finally, in the beginning of 2022, a Human Resources staff took a promotional opportunity outside of the County. While recruiting, training, and transitioning with another department, the Human Resources staff of three was operating with two full-time individuals for over 3 months.

However, in March 2022, the County Board approved creating a Recruitment and Retention Specialist position, who was hired in June 2022. Before October, this position will be able to take the recruitment duties currently completed by the Human Resources Coordinator position to allow restructuring of duties by all staff and creating the time to work on on-going goals.

DEPARTMENT ORGANIZATIONAL CHART



Human Resources

Financial Summary

	2021 Actual	2022 Estimate	2022	2023 Budget	Change from 2022 Amended Budget	
			Amended Budget		\$	%
Revenues						
Intergovernmental Revenues	2,083	66,245	66,246	93,136	26,890	40.59%
Public Charges	45	8,060	8,060	80	(7,980)	-99.01%
Misc. Revenues	-	3,000	3,000	9,990	6,990	233.00%
Other Financing Sources	-	32,880	32,880	-	(32,880)	-100.00%
Total Revenues	2,128	110,185	110,186	103,206	(6,980)	-6.33%
Expenditures						
Personnel Expenses	291,956	437,457	503,703	566,609	62,906	12.49%
Purchased Services	37,414	146,878	87,120	91,570	4,450	5.11%
Operating Costs	58,579	65,898	62,318	56,841	(5,477)	-8.79%
Interdept. Charges	11,208	12,088	12,088	12,161	73	0.60%
Other Expenses	2,145	3,534	3,342	4,575	1,233	36.89%
Capital Items	-	11,000	11,000	-	(11,000)	-
Total Expenditures	401,302	676,855	679,571	731,756	52,185	7.68%
Property Taxes	521,937	555,504	555,504	628,550	73,046	13.15%
Addition to (Use of) Fund Balance	122,763	(11,166)	(13,881)	-		

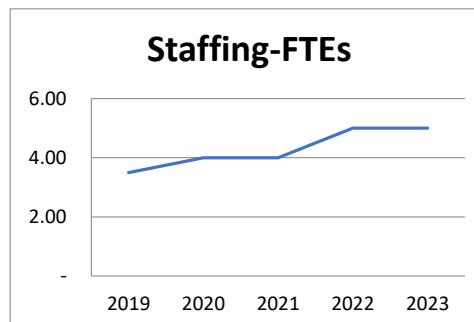
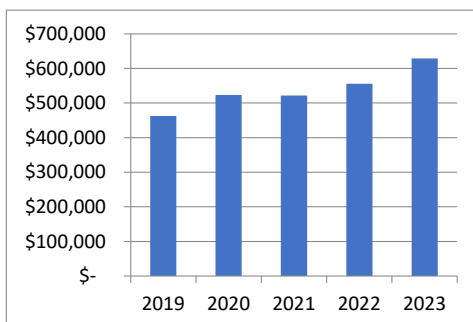
Summary Highlights:

The 2023 budget allocates \$628,550 in tax levy, which is a \$73,046 increase in levy from the 2022 amended budget. This is primarily due to the increase in personnel expenses. During 2022, the department added one Recruitment and Retention Specialist position that is funded by ARPA. This position expires at the end of 2024.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Human Resources-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
12301 -Human Resources								
REVENUES								
411100		General Property Taxes	414,734	216,132	432,264	432,264	503,321	503,321
424001	22217	Federal Grants	2,083	-	-	-	-	-
424001	22219	Federal Grants	-	-	66,246	66,246	93,136	93,136
451002		Private Party Photocopy	-	-	20	20	40	40
451034		Badge Replacement Fee	44	11	40	40	40	40
451200		Records & Reports	-	-	8,000	8,000	-	-
484005		Insurance Training Reimburseme	-	-	3,000	3,000	3,000	3,000
486010		Rebates	-	-	-	-	6,990	6,990
699999		Budgetary Fund Balance	-	-	32,880	32,880	-	-
REVENUES TOTAL			416,861	216,143	542,450	542,450	606,527	606,527
EXPENDITURES								
511110		Salary-Permanent Regular	173,065	91,420	117,533	117,533	188,492	188,492
511110	22101	Salary-Permanent Regular	158	-	-	-	-	-
511210		Wages-Regular	40,388	18,385	117,643	117,643	52,259	52,259
511210	22219	Wages-Regular	-	1,975	-	45,625	65,612	65,612
511220		Wages-Overtime	44	120	3,006	3,006	31	31
511330		Wages-Longevity Pay	324	-	339	339	339	339
SALARIES TOTAL			213,979	111,899	238,521	284,146	306,733	306,733
512141		Social Security	15,653	7,970	17,468	17,468	16,617	16,617
512141	22101	Social Security	11	-	-	-	-	-
512141	22219	Social Security	-	151	-	3,429	4,653	4,653
512142		Retirement (Employer)	14,377	6,950	15,504	15,504	16,396	16,396
512142	22101	Retirement (Employer)	11	-	-	-	-	-
512142	22219	Retirement (Employer)	-	-	-	2,966	4,462	4,462
512144		Health Insurance	41,355	20,604	49,806	49,806	85,756	85,756
512144	22101	Health Insurance	24	-	-	-	-	-
512144	22219	Health Insurance	-	-	-	12,451	17,293	17,293
512145		Life Insurance	74	35	77	77	74	74
512145	22219	Life Insurance	-	-	-	9	12	12
512151		HSA Contribution	3,750	3,482	3,750	3,750	-	-
512151	22219	HSA Contribution	-	-	-	938	-	-
512153		HRA Contribution	11	-	-	-	-	-
512173		Dental Insurance	2,709	1,472	3,312	3,312	3,312	3,312
512173	22101	Dental Insurance	3	-	-	-	-	-
512173	22219	Dental Insurance	-	-	-	828	1,104	1,104
FRINGE TOTAL			77,978	40,664	89,917	110,538	149,680	149,680
TOTAL SALARIES AND FRINGES			291,956	152,563	328,438	394,684	456,413	456,413
521218		Arbitrator	-	-	400	400	400	400
521219		Other Professional Serv	19,160	79,910	87,277	27,520	17,300	17,300
521225		Section 125	15,062	6,989	20,631	20,631	39,300	39,300
521226		Ergonomics	-	-	400	400	400	400
521227		Position Classifications	-	-	2,200	2,200	1,000	1,000
521228		Labor Negotiations	-	9,072	21,000	21,000	22,500	22,500
521229		Recruitment Related	3,193	1,208	11,250	11,250	10,670	10,670
521296		Computer Support	-	-	3,720	3,720	-	-
531243		Furniture & Furnishings	-	-	1,500	1,500	-	-
531303		Computer Equipmt & Software	-	163	2,300	2,300	6,946	6,946
531311		Postage & Box Rent	229	190	400	400	400	400
531312		Office Supplies	419	432	500	500	800	800
531312	22101	Office Supplies	1	-	-	-	-	-
531313		Printing & Duplicating	269	10	100	100	50	50
531314		Small Items Of Equipment	166	-	-	-	-	-
531320	22101	Safety Supplies	15,445	-	-	-	-	-
531320	22217	Safety Supplies	2,083	3,081	3,081	-	-	-
531322		Subscriptions	4,712	4,694	4,795	4,795	6,395	6,395
531324		Membership Dues	454	746	746	570	790	790
531326		Advertising	4,468	2,042	11,950	11,950	8,200	8,200
531351		Gas/Diesel	83	100	100	-	150	150
531357		Employee Recognition	7,358	1,103	10,565	10,565	6,990	6,990
532325		Registration	1,650	998	2,275	2,275	2,525	2,525
532332		Mileage	207	439	439	350	500	500
532334		Commercial Travel	422	-	400	400	450	450
532335		Meals	212	-	250	250	250	250
532336		Lodging	1,672	493	1,570	1,570	1,670	1,670
532339		Other Travel & Tolls	210	14	100	100	100	100

Human Resources-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
532350		Training Materials	11,613	2,748	12,325	12,325	7,525	7,525
533225		Telephone & Fax	58	-	50	50	-	-
535242		Maintain Machinery & Equip	484	253	450	450	650	650
571004		IP Telephony Allocation	392	177	353	353	318	318
571005		Duplicating Allocation	164	138	277	277	417	417
571009		MIS PC Group Allocation	6,878	3,750	7,500	7,500	7,208	7,208
571010		MIS Systems Grp Alloc(ISIS)	2,142	1,161	2,321	2,321	2,640	2,640
591519		Other Insurance	2,111	1,501	2,753	2,625	3,570	3,570
592006		WRS Interest	32	7	7	-	-	-
		OPERATING EXPENDITURES	101,349	121,418	213,984	150,647	150,114	150,114
594818		Capital Computer	-	-	11,000	11,000	-	-
		CAPITAL OUTLAY EXPENDITURES	-	-	11,000	11,000	-	-
		EXPENDITURES TOTAL	393,305	273,981	553,421	556,330	606,527	606,527
		REVENUES	416,861	216,143	542,450	542,450	606,527	606,527
		EXPENDITURES	393,305	273,981	553,421	556,330	606,527	606,527
TOTAL BUSINESS UNIT-12301 -Human Resources			(23,555)	57,838	10,972	13,881	0	0
12302 -Safety								
REVENUES								
411100		General Property Taxes	107,204	61,620	123,241	123,241	125,229	125,229
REVENUES TOTAL			107,204	61,620	123,241	123,241	125,229	125,229
EXPENDITURES								
511110		Salary-Permanent Regular	-	-	72,127	72,127	75,688	75,688
511240		Wages-Temporary	-	-	7,800	7,800	-	-
		SALARIES TOTAL	-	-	79,927	79,927	75,688	75,688
512141		Social Security	-	-	5,437	5,437	5,424	5,424
512142		Retirement (Employer)	-	-	4,688	4,688	5,147	5,147
512144		Health Insurance	-	-	16,602	16,602	22,821	22,821
512145		Life Insurance	-	-	12	12	12	12
512151		HSA Contribution	-	-	1,250	1,250	-	-
512173		Dental Insurance	-	-	1,104	1,104	1,104	1,104
		FRINGE TOTAL	-	-	29,093	29,093	34,508	34,508
		TOTAL SALARIES AND FRINGES	-	-	109,020	109,020	110,197	110,197
531311		Postage & Box Rent	-	-	30	30	30	30
531312		Office Supplies	-	-	50	50	50	50
531313		Printing & Duplicating	-	-	30	30	30	30
531314		Small Items Of Equipment	-	-	808	808	900	900
531320		Safety Supplies	358	465	488	360	850	850
531322		Subscriptions	4,159	3,607	3,607	3,600	3,600	3,600
531324		Membership Dues	885	385	810	810	810	810
532325		Registration	960	450	750	750	750	750
532332		Mileage	-	-	150	150	150	150
532335		Meals	-	-	210	210	210	210
532336		Lodging	-	-	570	570	570	570
532350		Training Materials	-	-	4,500	4,500	4,500	4,500
571004		IP Telephony Allocation	131	-	-	-	-	-
571009		MIS PC Group Allocation	1,146	625	1,250	1,250	1,201	1,201
571010		MIS Systems Grp Alloc(ISIS)	357	194	387	387	377	377
591519		Other Insurance	-	422	774	716	1,004	1,004
		OPERATING EXPENDITURES	7,996	6,147	14,414	14,221	15,032	15,032
		EXPENDITURES TOTAL	7,996	6,147	123,434	123,241	125,229	125,229
		REVENUES	107,204	61,620	123,241	123,241	125,229	125,229
		EXPENDITURES	7,996	6,147	123,434	123,241	125,229	125,229
TOTAL BUSINESS UNIT-12302 -Safety			(99,208)	(55,473)	193	-	-	-
		REVENUES	524,065	277,764	665,691	665,691	731,756	731,756
		EXPENDITURES	401,302	280,128	676,855	679,571	731,756	731,756

Human Resources-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
TOTAL Human Resources DEPARTMENT			<u>(122,763)</u>	<u>2,365</u>	<u>11,164</u>	<u>13,881</u>	<u>0</u>	<u>0</u>

Land & Water Conservation Department

DEPARTMENT MISSION

Working together to protect and enhance the natural resources of Jefferson County. Families and individuals deserve to have productive farmland, healthy natural areas, and clean water to use and enjoy. The overall goal of the Department is to restore, improve, and protect land and water resources in Jefferson County.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Improve/protect ag land, soil, surface water, and groundwater quality through implementation of agricultural programs and State and County laws.	Implement the Farmland Preservation Program (status reviews, develop/revise conservation plans, ensure farms meet standards, take steps when landowners are noncompliant)	GP 2 Strategy 6.5 Strategy 10.1 Strategy 10.5	Ongoing
	Implement NR 151 Agricultural Performance Standards to address erosion, ensure manure facilities/closures meet standards, runoff is diverted away from areas containing manure, tillage setbacks from water are maintained, no significant discharge of process wastewater to water, and nutrient management plans follow standards (technical assistance, cost-sharing, enforcement assistance, education, manure complaint investigations)	GP2 Strategy 6.5 Strategy 10.1	Ongoing & As Needed
	Ensure livestock facilities expand according to standards (Livestock Siting)	GP 2 & 7 Strategy 6.5 Strategy 10.1	As Needed
	Implement Conservation Reserve Enhancement Program (buffers, waterways, wetland restorations)	GP2 Strategy 6.5 Strategy 10.1	As Needed 1-15 contracts/yr
	Reduce sediment/phosphorus delivery to our waters (technical assistance, conservation practices, Multi-Discharger funds for cost-sharing, planning)	GP2 Strategy 6.5 Strategy 10.1 Strategy 10.5	Ongoing Cost sharing of practices
	Protect surface water resources and habitat quality by implementing best practices (Healthy Lakes & Rivers projects, technical assistance, cost-sharing, aquatic invasive species programs, shoreland erosion control)	GP2 Strategy 6.5	Ongoing ~5-10 Healthy Lakes & Rivers practices/yr

	Ensure groundwater is protected from pollution (education & information on well testing, cost-sharing well closures, obtain better understanding of groundwater quality)	GP 2 Strategy 6.5	As Needed ~1-2 well closures/yr Study of groundwater
	Ensure decision-makers have resources and tools to protect lakes/rivers/wetlands (technical assistance, education, grants, aquatic invasive species management/control, construction site erosion control)	GP 2 & 6 Strategy 6.5	Ongoing
Preserve & protect natural areas, woodlands, open space, and farmland.	Assist Parks Dept with implementation Recreation, Parks, and Open Space Plan (technical assistance)	GP 2 & 6 Strategy 6.5 Strategy 6.7	As Needed
	Implement Agricultural Conservation Easement program (administration, technical assistance, monitoring)	GP 1 & 2 Strategy 6.5 Strategy 10.1	Ongoing
	Encourage the planting of trees (tree program, tree planter & sprayer rental)	GP 1 & 2 Strategy 6.5	Ongoing
	Ensure proper management and protection of woodlands (education)	GP 1 & 2 Strategy 6.5	As Needed
	Maintain Potters Field & County Farmland	GP 1 & 3	Ongoing
	Ensure Non-Metallic Mines are reclaimed according to standards (permits, technical assistance, inspections)	Strategy 6.5	Ongoing
	Facilitate Wildlife Damage Abatement Program		Annually
	Facilitate Deer Donation Program		Annually
	Monitor & assess state of soil, water, and natural resources.	Document potential reduction in soil erosion on cropland (transect survey)	Strategy 5.5
Document location & trends of livestock (inventory)		Strategy 5.5	Every 5 years
Track compliance with Farmland Preservation Program & NR 151 rules (data management)		Strategy 5.5	Annually
Determine progress in maintaining & improving quality of lakes, rivers, & wetlands (monitoring, volunteer training, mapping)		Strategy 5.5 Strategy 6.5	Annually & Ongoing
Educate and inform the public regarding County resources and Department services.	Ensure public is informed (presentations, maps, newsletters, website)	GP 2 Strategy 6.5	Ongoing
	Support the development of the produce-led group and partner to support soil health education (workshops, education)	GP 2 Strategy 6.4, 6.5	Ongoing

PROGRAM EVALUATION

Program/Service Description	Output Measures			
	2020	2021	2022 (Est)	2023 (Est)
Farmland Preservation Program				
# participants	619	598	581	595
# acres enrolled	106,426	106,280	106,500	106,500
# field inspections	171	165	114	165
# Certificates of Compliance issued	101	90	81	80
# Non-Complied	19	15	17	12-15
Livestock Siting - # permits/amendments reviewed	2/3	0/2	0-1/0-1	0-2/0-3
Waste Storage Facility Closure - # permits issued	2	0	0-1	0-1
Manure Complaints - # investigations	8	6	2-6	2-6
Nonmetallic Mining				
# active sites	23	23	24	25
# inactive sites	0	0	1	1
# exempt sites	5	5	5	5
# acres with active mines (permit fee acreage)	537	540	540	550
# acres restored	17	18	10	15
Agricultural Conservation Easements				
Accumulated # easements donated/purchased	5/4	5/4	5/5	5/6
Accumulated # acres donated/purchased	250/783	250/783	250/783	250/843
Tree/Shrub Seedling Program - # sold	4,200	4,800	5,700	5,700
Healthy Lakes Projects - # implemented	2	0	10	3
Lake & Stream Quality -# Lake/river sites with volunteer monitors	7/9	7/13	7/12	7/13

Cost-Share Program Highlights

2020: 1 well closure, 1 grassed waterway (563 ft), 2 manure storage closures, 1 shoreland stabilization (70 ft)

2021: 1 nutrient management plan (163 acres), cover crops (473.1 acres)

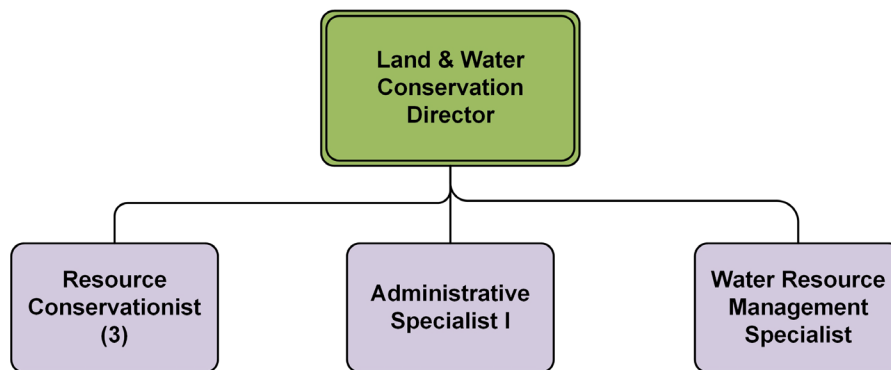
2022 estimate: 1 well closure, cover crops (2,000 acres), pasture establishment (30 acres)

2023 estimate: 1 well closure, cover crops (2,000 acres), pasture establishment (40 acres)

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

- LWCD relies on a Department of Agriculture, Trade and Consumer Protection Staffing and Operations grant.
- LWCD is currently down 2 staff which is impacting timeliness of work delivery.
- As of 2021, LWCD is using money from the Department of Natural Resources to offset staff costs to work on aquatic invasive species education, prevention, and management activities. This funding will be obtained annually. As staff work has increased in this specific area, shuffling of staff duties on other water resource issues will need to be determined.
- It is increasingly difficult to maintaining compliance with complex state and federal programming at present staffing and funding levels. There is work that should be done by the LWCD that is unable to be performed including monitoring of sites to document compliance with programs.

DEPARTMENT ORGANIZATIONAL CHART



Land & Water Conservation

Financial Summary

	2021 Actual	2022 Estimate	2022	2023	Change from 2022	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	184,642	355,622	372,719	348,875	(23,844)	-6.40%
License & Permits	11,790	11,940	11,550	12,440	890	7.71%
Public Charges	25,996	27,895	27,060	26,950	(110)	-0.41%
Intergovernmental Charges	22,702	69,284	41,500	41,925	425	1.02%
Misc. Revenues	101,031	106,429	106,428	103,428	(3,000)	-2.82%
Other Financing Sources	-	130,767	154,921	170,333	15,412	-
Total Revenues	346,161	701,937	714,178	703,951	(10,227)	-1.43%
Expenditures						
Personnel Expenses	507,668	547,981	547,981	579,602	31,621	5.77%
Purchased Services	25,920	95,990	121,863	86,225	(35,638)	-29.24%
Operating Costs	35,867	24,357	23,376	21,846	(1,530)	-6.55%
Interdept. Charges	24,526	26,389	26,389	22,694	(3,695)	-14.00%
Other Expenses	11,166	53,243	53,128	54,229	1,101	2.07%
Capital Items	-	120,000	120,000	120,000	-	0.00%
Other Financing Uses	-	93,697	93,697	116,007	22,310	-
Total Expenditures	605,147	961,657	986,434	1,000,603	14,169	1.44%
Property Taxes	242,154	272,256	272,256	296,652	24,396	8.96%
Addition to (Use of) Fund Balance	(16,832)	12,536	-	-		

Summary Highlights:

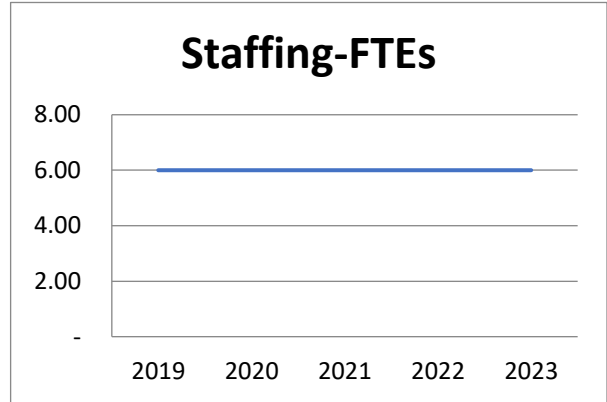
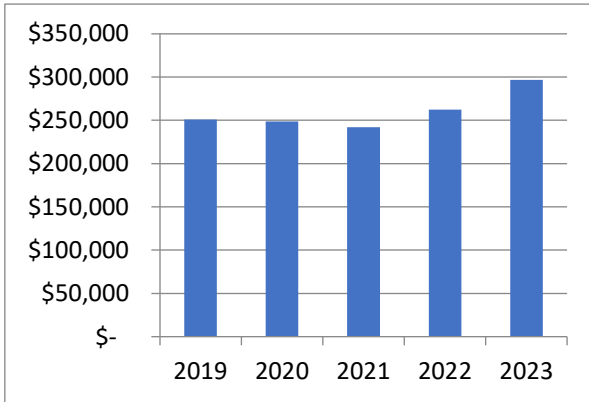
The 2023 budget provides \$296,652 in the tax levy, which is a \$24,396 increase in levy from the 2022 amended budget. This is primarily due to an increase in personnel costs.

The County received federal funding to purchase a conservation easement. \$40,000 of reserved funds will be used as a match for this purchase.

Summary of Capital Items:

\$ 120,000 Conservation easement (Federal grant/carryforward)

Summary of Property Tax Levy and FTEs



Land & Water Conservation-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
12401 -Land Conservation								
REVENUES								
411100		General Property Taxes	350,330	185,398	370,797	370,797	396,583	396,583
421001		State Aid	164,693	98,103	196,197	196,197	197,272	197,272
432099		Other Permits	-	-	150	150	150	150
451010		Sale Of Maps & Plat Books	13	-	50	50	-	-
451020		Other Fees	133	120	310	310	250	250
451421		Crep Cancellation Fee	300	335	335	250	250	250
458001		Tree Sales	7,791	8,450	8,400	8,400	8,050	8,050
458005		Ag & Horti Supply Revenue	190	-	50	50	50	50
458009		Livestock Siting App Review Fe	750	250	1,500	1,500	1,500	1,500
458013		Farmland Cert Fee	16,070	14,275	16,500	16,500	16,100	16,100
REVENUES TOTAL			540,270	306,931	594,289	594,204	620,205	620,205
EXPENDITURES								
511110		Salary-Permanent Regular	83,659	43,204	87,050	87,050	96,281	96,281
511210		Wages-Regular	306,901	135,150	328,238	328,238	316,691	316,691
511220		Wages-Overtime	7	-	-	-	5	5
511330		Wages-Longevity Pay	828	-	949	949	354	354
SALARIES TOTAL			391,395	178,354	416,237	416,237	413,331	413,331
512141		Social Security	28,684	12,959	30,961	30,961	29,301	29,301
512142		Retirement (Employer)	25,136	11,593	27,055	27,055	28,107	28,107
512144		Health Insurance	52,492	27,860	59,767	59,767	99,363	99,363
512145		Life Insurance	71	19	100	100	52	52
512151		HSA Contribution	5,791	4,375	5,000	5,000	-	-
512173		Dental Insurance	4,100	2,301	4,860	4,860	5,448	5,448
FRINGE TOTAL			116,273	59,108	127,744	127,744	162,271	162,271
TOTAL SALARIES AND FRINGES			507,668	237,462	543,981	543,981	575,602	575,602
531100		Permits Purchased	31	31	31	31	31	31
531301		Office Equipment	47	-	100	100	100	100
531303		Computer Equipmt & Software	209	-	100	1,300	100	100
531311		Postage & Box Rent	1,154	439	1,250	1,250	1,200	1,200
531312		Office Supplies	346	82	600	600	350	350
531313		Printing & Duplicating	356	179	400	400	400	400
531314		Small Items Of Equipment	122	888	1,100	1,100	250	250
531324		Membership Dues	1,844	1,945	1,945	1,845	1,995	1,995
531326		Advertising	261	175	350	-	-	-
531341		Agricultural & Horti Suppli	4,948	217	5,758	5,100	5,800	5,800
531348		Educational Supplies	-	-	50	50	50	50
531351		Gas/Diesel	1,235	340	1,300	1,300	1,450	1,450
532325		Registration	661	751	1,600	1,600	1,600	1,600
532332		Mileage	-	-	20	20	20	20
532335		Meals	-	25	150	150	130	130
532336		Lodging	-	90	800	800	750	750
532339		Other Travel & Tolls	22	-	-	-	-	-
533225		Telephone & Fax	332	79	300	300	325	325
533236		Wireless Internet	997	497	1,100	1,100	1,050	1,050
535242		Maintain Machinery & Equip	1,044	186	1,800	1,800	450	450
535259		Tree Planter Service	-	-	50	50	50	50
535349		Other Supplies	-	53	80	80	80	80
571004		IP Telephony Allocation	914	412	824	824	637	637
571005		Duplicating Allocation	202	83	165	165	515	515
571009		MIS PC Group Allocation	18,341	10,000	20,000	20,000	14,417	14,417
571010		MIS Systems Grp Alloc(ISIS)	4,283	2,224	4,448	4,448	4,525	4,525
571020		Fleet Allocation	785	-	952	952	2,600	2,600
591519		Other Insurance	4,646	2,433	4,857	4,857	5,728	5,728
OPERATING EXPENDITURES			42,782	21,129	50,130	50,222	44,603	44,603
EXPENDITURES TOTAL			550,450	258,590	594,111	594,204	620,205	620,205
REVENUES			540,270	306,931	594,289	594,204	620,205	620,205
EXPENDITURES			550,450	258,590	594,111	594,204	620,205	620,205
TOTAL BUSINESS UNIT-12401 -Land Conservation			10,180	(48,341)	(177)	-	-	-

12402 -Wildlife Crop Damage

Land & Water Conservation-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES								
421001		State Aid	13,429	8,900	20,000	20,000	20,000	20,000
REVENUES TOTAL			13,429	8,900	20,000	20,000	20,000	20,000
EXPENDITURES								
529299		Purchase Care & Services	13,429	8,900	20,000	20,000	20,000	20,000
		OPERATING EXPENDITURES	13,429	8,900	20,000	20,000	20,000	20,000
EXPENDITURES TOTAL			13,429	8,900	20,000	20,000	20,000	20,000
REVENUES			13,429	8,900	20,000	20,000	20,000	20,000
EXPENDITURES			13,429	8,900	20,000	20,000	20,000	20,000
TOTAL BUSINESS UNIT-12402 -Wildlife Crop Damage			-	-	-	-	-	-

12404 -Local Cost Share Program

REVENUES								
421001	24403	State Aid	-	-	11,000	11,000	3,300	3,300
421001	24406	State Aid	-	1,425	1,425	-	1,303	1,303
472337	24404	Municipal Grant Revenue	20,777	67,360	67,360	39,500	40,000	40,000
485200	24404	Donations Restricted	500	-	-	-	-	-
699700	24404	Resv Applied Operating	-	-	-	24,154	36,514	36,514
699700	24406	Resv Applied Operating	-	-	-	-	122	122
REVENUES TOTAL			21,277	68,785	79,785	74,654	81,239	81,239
EXPENDITURES								
529299	24403	Purchase Care & Services	-	1,000	11,000	11,000	3,300	3,300
529299	24404	Purchase Care & Services	8,253	-	55,000	63,654	55,000	55,000
529299	24406	Purchase Care & Services	-	-	1,303	-	1,303	1,303
594950	24404	Operating Reserve	-	-	-	-	21,514	21,514
594950	24406	Operating Reserve	-	-	-	-	122	122
		OPERATING EXPENDITURES	8,253	1,000	67,303	74,654	81,239	81,239
EXPENDITURES TOTAL			8,253	1,000	67,303	74,654	81,239	81,239
REVENUES			21,277	68,785	79,785	74,654	81,239	81,239
EXPENDITURES			8,253	1,000	67,303	74,654	81,239	81,239
TOTAL BUSINESS UNIT-12404 -Local Cost Share Program			(13,025)	(67,785)	(12,482)	-	(0)	(0)

12405 -DATCP Cost Share

REVENUES								
421001	24405	State Aid	-	-	-	18,522	-	-
421003		State Aid GPR	6,520	-	12,000	12,000	12,000	12,000
421004		State Aid Bonded	-	-	35,000	35,000	35,000	35,000
485200	24405	Donations Restricted	-	3,000	3,000	3,000	-	-
REVENUES TOTAL			6,520	3,000	50,000	68,522	47,000	47,000
EXPENDITURES								
529299	24405	Purchase Care & Services	-	-	-	21,522	-	-
531319	24405	Other Operating Supplies	-	583	583	-	-	-
531348	24405	Educational Supplies	-	100	100	-	-	-
593701		Cost Share Payment	6,520	-	47,000	47,000	47,000	47,000
		OPERATING EXPENDITURES	6,520	683	47,683	68,522	47,000	47,000
EXPENDITURES TOTAL			6,520	683	47,683	68,522	47,000	47,000
REVENUES			6,520	3,000	50,000	68,522	47,000	47,000
EXPENDITURES			6,520	683	47,683	68,522	47,000	47,000
TOTAL BUSINESS UNIT-12405 -DATCP Cost Share			-	(2,317)	(2,317)	-	-	-

12406 -Non-Metallic Mining

REVENUES

Land & Water Conservation-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
411100		General Property Taxes	(10,825)	(6,400)	(12,800)	(12,800)	(13,475)	(13,475)
432004		Non-Metallic Permit Fee	900	-	900	900	900	900
432005		Non-Metallic Annual Fee	10,890	-	10,890	10,500	11,390	11,390
474175		Highway Billed	1,925	-	1,925	2,000	1,925	1,925
REVENUES TOTAL			2,890	(6,400)	915	600	740	740
EXPENDITURES								
531311		Postage & Box Rent	48	20	50	50	50	50
531312		Office Supplies	-	-	50	50	50	50
531348		Educational Supplies	-	-	25	25	-	-
531351		Gas/Diesel	58	-	50	50	60	60
532325		Registration	-	-	100	100	260	260
532335		Meals	-	-	25	25	40	40
532336		Lodging	-	-	300	300	280	280
OPERATING EXPENDITURES			106	20	600	600	740	740
EXPENDITURES TOTAL			106	20	600	600	740	740
REVENUES			2,890	(6,400)	915	600	740	740
EXPENDITURES			106	20	600	600	740	740
TOTAL BUSINESS UNIT-12406 -Non-Metallic Mining			(2,784)	6,420	(315)	-	-	-
12407 -Farmland Easement								
REVENUES								
424001		Federal Grants	-	-	80,000	80,000	80,000	80,000
458003		Farmland Easement Fee	750	-	750	-	750	750
481001		Interest & Dividends	105	331	3,000	3,000	3,000	3,000
699800		Resv Applied Capital	-	-	130,767	130,767	133,697	133,697
REVENUES TOTAL			855	331	214,517	213,767	217,447	217,447
EXPENDITURES								
521219		Other Professional Serv	3,000	-	3,000	-	3,000	3,000
531311		Postage & Box Rent	14	1	25	25	20	20
531312		Office Supplies	-	18	25	25	25	25
531313		Printing & Duplicating	-	26	26	20	30	30
OPERATING EXPENDITURES			3,014	44	3,076	70	3,075	3,075
594816		Capital Conserve Easement	-	-	120,000	120,000	120,000	120,000
594960		Capital Reserve	-	-	93,697	93,697	94,372	94,372
CAPITAL OUTLAY EXPENDITURES			-	-	213,697	213,697	214,372	214,372
EXPENDITURES TOTAL			3,014	44	216,773	213,767	217,447	217,447
REVENUES			855	331	214,517	213,767	217,447	217,447
EXPENDITURES			3,014	44	216,773	213,767	217,447	217,447
TOTAL BUSINESS UNIT-12407 -Farmland Easement			2,159	(286)	2,256	-	-	-
12408 -County Farm								
REVENUES								
411100		General Property Taxes	(97,351)	(47,870)	(95,740)	(95,740)	(96,455)	(96,455)
482003		County Farm Land Rent	100,427	50,213	100,427	100,427	100,427	100,427
REVENUES TOTAL			3,076	2,343	4,687	4,687	3,972	3,972
EXPENDITURES								
529170		Grounds Keeping Charges	1,239	512	2,687	2,687	1,972	1,972
535249		Sundry Repair	22,138	-	2,000	2,000	2,000	2,000
OPERATING EXPENDITURES			23,376	512	4,687	4,687	3,972	3,972
EXPENDITURES TOTAL			23,376	512	4,687	4,687	3,972	3,972
REVENUES			3,076	2,343	4,687	4,687	3,972	3,972
EXPENDITURES			23,376	512	4,687	4,687	3,972	3,972
TOTAL BUSINESS UNIT-12408 -County Farm			20,301	(1,832)	0	0	0	0

Land & Water Conservation-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
12409 -Farm Drainage Board								
REVENUES								
411100		General Property Taxes	-	5,000	10,000	10,000	10,000	10,000
REVENUES TOTAL			-	5,000	10,000	10,000	10,000	10,000
EXPENDITURES								
514151		Per Diem	-	975	4,000	4,000	4,000	4,000
521212		Legal	-	-	3,000	3,000	1,650	1,650
531312		Office Supplies	-	-	250	250	250	250
531313		Printing & Duplicating	-	-	130	130	150	150
531324		Membership Dues	-	-	125	100	100	100
531349		Other Operating Expenses	-	-	250	250	100	100
532325		Registration	-	20	900	900	100	100
532332		Mileage	-	400	459	100	2,150	2,150
591513		Drainage Board Insurance	-	1,385	1,385	1,270	1,500	1,500
OPERATING EXPENDITURES			-	2,780	10,499	10,000	10,000	10,000
EXPENDITURES TOTAL			-	2,780	10,499	10,000	10,000	10,000
REVENUES			-	5,000	10,000	10,000	10,000	10,000
EXPENDITURES			-	2,780	10,499	10,000	10,000	10,000
TOTAL BUSINESS UNIT-12409 -Farm Drainage Board			-	(2,220)	499	-	-	-
REVENUES			588,316	388,890	974,193	986,434	1,000,603	1,000,603
EXPENDITURES			605,147	272,529	961,657	986,434	1,000,603	1,000,603
TOTAL Land & Water Conservation DEPARTMENT			16,832	(116,360)	(12,536)	-	-	-

Library

DEPARTMENT MISSION

The mission of Jefferson County Library service is to support and strengthen the existing municipal libraries so that all county residents receive quality public library service.

DEPARTMENT GOALS

Desired results	Objectives	Jefferson County Library Services Plan	Completion Date
Provide and ensure access to a full range of library services benefiting County residents	Execute contracts with existing municipal public libraries within Jefferson County that fairly reimburse them for providing service and help them plan for the future	Strategy 2-A	Ongoing
	Reimburse existing libraries across the County lines so that citizens who live close to borders are offered accessible, quality library service	Strategy 2-A	Ongoing
	Require that each County library present County <i>Library Standards of Service Guidelines</i> to their board of trustees to set the expectation for excellence	Strategy 1-C	Ongoing
Support and help fund libraries' use of technology to expand library access to resources for County residents	Continue to explore technology needs and Jefferson County's role in supporting and advancing technology within the County libraries	Strategy 1-B	Ongoing
Foster collaborations to leverage existing resources and to explore new opportunities	Annually review current library system affiliation	Strategy 1-E	Ongoing
	Advocate for library system membership benefits that strengthen County libraries	Strategy 1-E	Ongoing
	Encourage communication among County libraries to maximize sharing of ideas, programs, staff, and solutions	Strategy 1-D	Ongoing

Desired results	Objectives	Jefferson County Library Services Plan	Completion Date
Educate stakeholders about County Library Services	Report to the County Board on an annual basis	Strategy 4-A	Ongoing
	Maintain and expand the Jefferson County Library Service website and increase County library marketing efforts through traditional and non-traditional means	Strategy 4-D	Ongoing

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

The libraries in Jefferson County provide important services and are heavily used. While the County has an important role in their success, it is important to note they are municipal libraries and are independently governed by each municipality.

Due to the evolving ways libraries are used, reliance on circulation alone as a measurement of usage offers an incomplete picture. However, it is still a valid measurement in terms of stability across the libraries and the ratio of use by residents who live in areas without libraries—both key elements of the formulas used to reimburse the libraries.

In 2021, the total circulation of physical library materials in Jefferson County increased nearly 17% from the previous year. A total of 723,827 physical items were checked out of the nine county libraries. This significant increase in physical circulation is likely due in part to the return of library patrons with the decline of COVID-19 concerns. Of those items, 158,548, which represents 21.9% of the total, were checked out by Jefferson County residents who live in municipalities without their own libraries. The proportion of circulation for those non-librariated residents mirrors their overall use of the libraries and has been consistent for many years. In 2020, the percentage of items check out by this group was 21.63%

In addition to physical items, libraries also circulate digital material. In 2021, digital circulations through Overdrive continued to grow with a 2.22% increase from 2020 to 2021. A total of 126,241 digital items were checked out of County libraries. Residents who live in municipalities in Jefferson County without libraries represent 25% of the digital usage in 2021, with 31,556 digital items checked out to these residents. This ratio has been consistent and represents a higher ratio than for physical circulations.

Table 1: Circulation Percentage to Residence Living in Municipalities Without Libraries

	Output Measures		
	2021	2022 (Est)	2023 (Est)
Percentage of library circulation of physical items to residents who live in Jefferson County municipalities without libraries (from two years prior)	21.9%	21%	21%
Percentage of library circulation of digital items to residents who live in Jefferson County municipalities without libraries (from two years prior)	25%	25%	25%

The majority of the County library budget request represents a direct reimbursement to County libraries for use by Jefferson County residents without their own libraries that occurred in the previous year. In 2021, the Jefferson County Library Service Board reviewed the *Plan for Jefferson County Library Services* which includes the county funding formula. While the funding formula committee felt the current formula was generally solid, they determined the incorporation of digital circulations was important to provide a fairer reimbursement for services provided to Jefferson County residents living in non-librariated communities. The updated plan includes reimbursement to libraries for both physical and digital circulation.

While most libraries in Jefferson County are part of the Bridges Library System, Cambridge Community Library is part of the South Central Library System. The policies of the South Central Library System prevent the Cambridge Community Library from circulating Overdrive digital materials to Jefferson County residents. In order to avoid any adverse effect on the Cambridge Community Library funding, digital circulation will only be included if a library circulates these materials to all Jefferson County residents.

The formula to calculate the request amount is described below and shown in Table 2.

- Step 1: Sum the nine county libraries’ operational expenses from the previous year’s state annual report
- Step 2: Calculate the ratio of circulation to county residents who live in municipalities without libraries by dividing non-librariated circulation, including both physical and digital circulation if a library circulates digital materials to Jefferson County residents, by total circulation
- Step 3: Multiply the non-librariated circulation percentage from step 2 by the total of the County libraries’ operational expenditures from step 1.

These reimbursement payments to the libraries within Jefferson County total \$1,010,249—an increase of 0.35% from last year as a result of a decrease of 0.45% in library operating expenditures and an increase in the non-librariated ratio of usage of County libraries.

Table 2: County Library Formula – for County Library Portion of Budget Request

		2020 for 2022 Budget	2021 for 2023 Budget	\$ Change	% Change
Operating Expenditures at County Libraries (2 years prior)		\$4,537,618	\$4,517,422	-\$20,196	-0.45%
Percentage Share of Countywide Non- Librariated circulation (2 years prior)	x	22.19%	22.36%	N/A	0.80%
County Library Portion of Budget Request		\$1,006,709	\$1,010,249	\$3,540	0.35%

The Dwight Foster Public Library will continue to be the resource library for Jefferson County in 2023, handling the administrative work for the County Library Service Board. There is \$500 allocated in the budget for those services. The Bridges Library System will handle the County library budgeting responsibilities. There is \$1,500 allocated to county library board expenses. The total administrative

costs are less than 1% of the budget request. The remainder—and the vast majority of the funding—goes directly to libraries.

After study, the County Library Board adopted a change in the formula that calculates how the funds are distributed to County libraries beginning in 2018. The distribution formula includes a provision to limit library decreases to 5% or \$5,000 (whichever is in the library's favor)—helping to protect libraries from drastic decreases in funding. More stable funding allows libraries to better plan their service program from year to year.

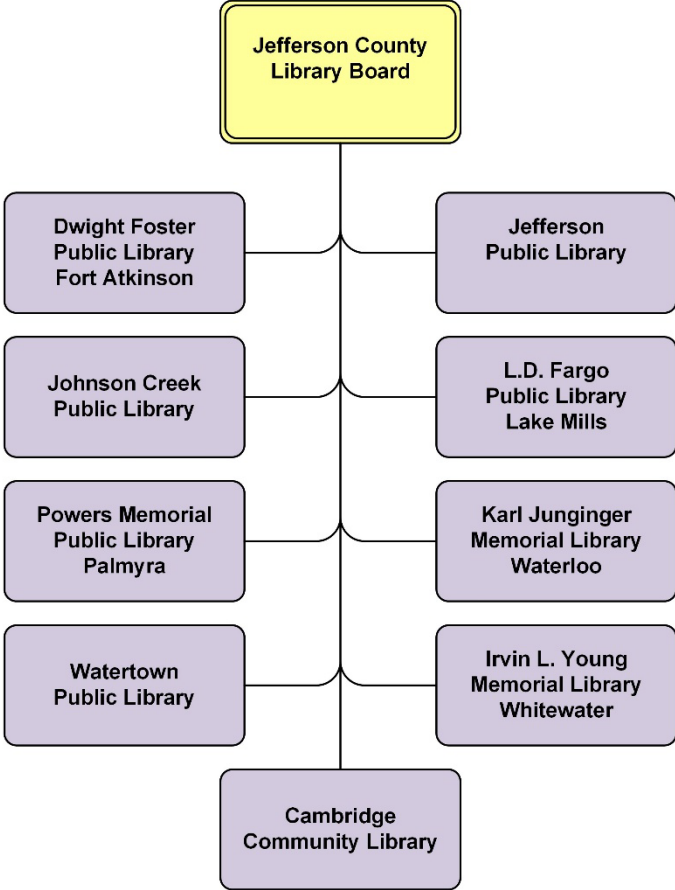
Additionally, \$167,221 has been requested by adjacent county libraries for reimbursement for circulations made in 2021 to Jefferson County residents who live in areas without libraries. This represents an increase of \$17,519 or 11.7% over the 2022 reimbursement request, returning closer to pre-pandemic levels. State law requires counties in Wisconsin to reimburse libraries at 70% of each library's cost for non-librariated circulations to all adjacent counties. Paying libraries in adjacent counties allows citizens to receive library services across county lines and allows counties to leverage investments already in place by partially reimbursing existing libraries instead of building new ones making it a cost-effective way to deliver services. Of the \$167,221 total, \$105,065 is to reimburse the Oconomowoc Public Library for use in 2021 by a significant populace in eastern Jefferson County. The \$167,221 allocation represents payments to 29 libraries in all five adjacent counties. It's important to note that payments coming to the Jefferson County libraries from adjacent counties for the last five years average about \$358,600 per year resulting in a positive Jefferson County position of approximately \$201,800 on an annual basis.

The total 2021 budget request for library services is \$1,179,445. This represents an overall increase of \$21,059 or 1.82% from last year. The county library service board remains committed to the principles of the formula which reimburses libraries based on actual costs and usage from the previous year.

This budget attempts to continue the "fair share" funding balance between librariated and non-librariated residents. All citizens of Jefferson County benefit from the services provided by the County's libraries. While the public library was conceived in an age of information scarcity, today's networked world is one of information abundance and mobility. The spread of powerful digital information and communication technology has touched every aspect of daily life, creating new opportunities...and challenges. The Internet has become a critical gateway for accessing information, job opportunities, education, financial and government services, healthcare resources and civic preparation. The public library is at the center of these changes: a trusted community resource, an essential platform for learning, a bridge across the digital divide, and the nexus between the individual and the vast—and growing—body of information.

This budget provides support to strengthen the Jefferson County municipal libraries so that all County residents receive quality public library services. Strong libraries build strong communities.

ORGANIZATIONAL CHART



Library

Financial Summary

	2021 Actual	2022 Estimate	2022	2023	Change from 2022	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Total Revenues	-	-	-	-	-	0.00%
Expenditures						
Personnel Expenses	2,073	1,193	1,193	1,200	7	0.59%
Purchased Services	1,155,930	1,156,911	1,156,911	1,177,970	21,059	1.82%
Operating Costs	306	307	307	300	(7)	-2.28%
Capital Items	-	-	-	-	-	-
Total Expenditures	1,158,309	1,158,411	1,158,411	1,179,470	21,059	1.82%
Property Taxes	1,157,430	1,158,411	1,158,411	1,179,470	21,059	1.82%
Addition to (Use of) Fund Balance	(879)	-	-	-	-	-

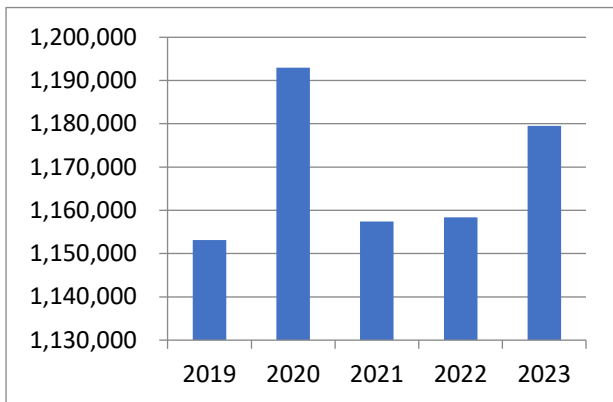
Summary Highlights:

The 2023 budget provides \$1,179,470 in tax levy, which is a \$21,059 increase in levy from the 2022 amended budget. This is due to an increase in circulations during the previous year.

Summary of Capital Items:

None

Summary of Property Tax Levy



Library-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
12601 -County Libraries 43.12								
REVENUES								
411100		General Property Taxes	1,155,430	503,355	1,006,709	1,006,709	1,010,249	1,010,249
REVENUES TOTAL			1,155,430	503,355	1,006,709	1,006,709	1,010,249	1,010,249
REVENUES			1,155,430	503,355	1,006,709	1,006,709	1,010,249	1,010,249
TOTAL BUSINESS UNIT-12601 -County Libraries 43.12			1,155,430	503,355	1,006,709	1,006,709	1,010,249	1,010,249
12601111-Library Payment - Cambridge								
EXPENDITURES								
529400		Library Payment - Cambridge	115,100	110,100	110,100	110,100	105,100	105,100
		OPERATING EXPENDITURES	115,100	110,100	110,100	110,100	105,100	105,100
EXPENDITURES TOTAL			115,100	110,100	110,100	110,100	105,100	105,100
EXPENDITURES			115,100	110,100	110,100	110,100	105,100	105,100
TOTAL BUSINESS UNIT-12601111-Library Payment - Cambridge			115,100	110,100	110,100	110,100	105,100	105,100
12601141-Library Payment - Johnson Crk								
EXPENDITURES								
529400		Library Payment - Johnson Crk	39,765	47,187	47,187	47,187	67,352	67,352
		OPERATING EXPENDITURES	39,765	47,187	47,187	47,187	67,352	67,352
EXPENDITURES TOTAL			39,765	47,187	47,187	47,187	67,352	67,352
EXPENDITURES			39,765	47,187	47,187	47,187	67,352	67,352
TOTAL BUSINESS UNIT-12601141-Library Payment - Johnson Crk			39,765	47,187	47,187	47,187	67,352	67,352
12601171-Library Payment - Palmyra								
EXPENDITURES								
529400		Library Payment - Palmyra	51,759	49,297	49,297	49,297	46,882	46,882
		OPERATING EXPENDITURES	51,759	49,297	49,297	49,297	46,882	46,882
EXPENDITURES TOTAL			51,759	49,297	49,297	49,297	46,882	46,882
EXPENDITURES			51,759	49,297	49,297	49,297	46,882	46,882
TOTAL BUSINESS UNIT-12601171-Library Payment - Palmyra			51,759	49,297	49,297	49,297	46,882	46,882
12601226-Library Payment - Fort Atkinsn								
EXPENDITURES								
529400		Library Payment - Fort Atkinsn	270,727	273,792	273,792	273,792	276,720	276,720
		OPERATING EXPENDITURES	270,727	273,792	273,792	273,792	276,720	276,720
EXPENDITURES TOTAL			270,727	273,792	273,792	273,792	276,720	276,720
EXPENDITURES			270,727	273,792	273,792	273,792	276,720	276,720
TOTAL BUSINESS UNIT-12601226-Library Payment - Fort Atkinsn			270,727	273,792	273,792	273,792	276,720	276,720
12601241-Library Payment - Jefferson								
EXPENDITURES								
529400		Library Payment - Jefferson	96,231	117,072	117,072	117,072	119,844	119,844
		OPERATING EXPENDITURES	96,231	117,072	117,072	117,072	119,844	119,844
EXPENDITURES TOTAL			96,231	117,072	117,072	117,072	119,844	119,844
EXPENDITURES			96,231	117,072	117,072	117,072	119,844	119,844

Library-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
TOTAL BUSINESS UNIT-12601241-Library Payment - Jefferson			96,231	117,072	117,072	117,072	119,844	119,844
12601246-Library Payment - Lake Mills								
EXPENDITURES								
529400		Library Payment - Lake Mills	121,487	119,195	119,195	119,195	114,195	114,195
		OPERATING EXPENDITURES	121,487	119,195	119,195	119,195	114,195	114,195
EXPENDITURES TOTAL			121,487	119,195	119,195	119,195	114,195	114,195
EXPENDITURES			121,487	119,195	119,195	119,195	114,195	114,195
TOTAL BUSINESS UNIT-12601246-Library Payment - Lake Mills			121,487	119,195	119,195	119,195	114,195	114,195
12601290-Library Payment - Waterloo								
EXPENDITURES								
529400		Library Payment - Waterloo	40,619	41,578	41,578	41,578	39,499	39,499
		OPERATING EXPENDITURES	40,619	41,578	41,578	41,578	39,499	39,499
EXPENDITURES TOTAL			40,619	41,578	41,578	41,578	39,499	39,499
EXPENDITURES			40,619	41,578	41,578	41,578	39,499	39,499
TOTAL BUSINESS UNIT-12601290-Library Payment - Waterloo			40,619	41,578	41,578	41,578	39,499	39,499
12601291-Library Payment - Watertown								
EXPENDITURES								
529400		Library Payment - Watertown	196,869	191,869	191,869	191,869	186,869	186,869
		OPERATING EXPENDITURES	196,869	191,869	191,869	191,869	186,869	186,869
EXPENDITURES TOTAL			196,869	191,869	191,869	191,869	186,869	186,869
EXPENDITURES			196,869	191,869	191,869	191,869	186,869	186,869
TOTAL BUSINESS UNIT-12601291-Library Payment - Watertown			196,869	191,869	191,869	191,869	186,869	186,869
12601292-Library Payment - Whitewater								
EXPENDITURES								
529400		Library Payment - Whitewater	59,599	56,619	56,619	56,619	53,788	53,788
		OPERATING EXPENDITURES	59,599	56,619	56,619	56,619	53,788	53,788
EXPENDITURES TOTAL			59,599	56,619	56,619	56,619	53,788	53,788
EXPENDITURES			59,599	56,619	56,619	56,619	53,788	53,788
TOTAL BUSINESS UNIT-12601292-Library Payment - Whitewater			59,599	56,619	56,619	56,619	53,788	53,788
12602 -Library Admin 43.60								
REVENUES								
411100		General Property Taxes	2,000	1,000	2,000	2,000	2,000	2,000
REVENUES TOTAL			2,000	1,000	2,000	2,000	2,000	2,000
EXPENDITURES								
512141		Social Security	147	30	38	38	45	45
		FRINGE TOTAL	147	30	38	38	45	45
514151		Per Diem	1,925	395	1,155	1,155	1,155	1,155
529401		Resource Library Payment	500	500	500	500	500	500
532332		Mileage	306	27	307	307	300	300
		OPERATING EXPENDITURES	2,731	922	1,962	1,962	1,955	1,955
EXPENDITURES TOTAL			2,879	952	2,000	2,000	2,000	2,000

Library-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		REVENUES	2,000	1,000	2,000	2,000	2,000	2,000
		EXPENDITURES	2,879	952	2,000	2,000	2,000	2,000
TOTAL BUSINESS UNIT-12602 -Library Admin 43.60			879	(48)	(0)	(0)	-	-

12603 -Adjacent Libraries 43.12

REVENUES								
411100		General Property Taxes	-	74,851	149,702	149,702	167,221	167,221
REVENUES TOTAL			-	74,851	149,702	149,702	167,221	167,221
REVENUES			-	74,851	149,702	149,702	167,221	167,221
TOTAL BUSINESS UNIT-12603 -Adjacent Libraries 43.12			-	74,851	149,702	149,702	167,221	167,221

12603350-Library Payment - Dane County

EXPENDITURES								
529400		Library Payment - Dane County	18,473	18,278	18,278	18,278	16,894	16,894
		OPERATING EXPENDITURES	18,473	18,278	18,278	18,278	16,894	16,894
EXPENDITURES TOTAL			18,473	18,278	18,278	18,278	16,894	16,894
EXPENDITURES			18,473	18,278	18,278	18,278	16,894	16,894
TOTAL BUSINESS UNIT-12603350-Library Payment - Dane			18,473	18,278	18,278	18,278	16,894	16,894

12603351-Library Payment - Dodge County

EXPENDITURES								
529400		Library Payment - Dodge County	691	173	173	173	1,669	1,669
		OPERATING EXPENDITURES	691	173	173	173	1,669	1,669
EXPENDITURES TOTAL			691	173	173	173	1,669	1,669
EXPENDITURES			691	173	173	173	1,669	1,669
TOTAL BUSINESS UNIT-12603351-Library Payment - Dodge			691	173	173	173	1,669	1,669

12603352-Library Payment - Rock County

EXPENDITURES								
529400		Library Payment - Rock County	9,951	8,788	8,788	8,788	10,429	10,429
		OPERATING EXPENDITURES	9,951	8,788	8,788	8,788	10,429	10,429
EXPENDITURES TOTAL			9,951	8,788	8,788	8,788	10,429	10,429
EXPENDITURES			9,951	8,788	8,788	8,788	10,429	10,429
TOTAL BUSINESS UNIT-12603352-Library Payment - Rock			9,951	8,788	8,788	8,788	10,429	10,429

12603353-Library Payment - Walworth Cty

EXPENDITURES								
529400		Library Payment - Walworth Cty	326	63	63	63	-	-
		OPERATING EXPENDITURES	326	63	63	63	-	-
EXPENDITURES TOTAL			326	63	63	63	-	-
EXPENDITURES			326	63	63	63	-	-
TOTAL BUSINESS UNIT-12603353-Library Payment - Walw			326	63	63	63	-	-

12603354-Library Payment - Waukesha Cty

Library-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES								
529400		Library Payment - Waukesha Cty	133,833	122,400	122,400	122,400	138,229	138,229
		OPERATING EXPENDITURES	133,833	122,400	122,400	122,400	138,229	138,229
		EXPENDITURES TOTAL	133,833	122,400	122,400	122,400	138,229	138,229
		EXPENDITURES	133,833	122,400	122,400	122,400	138,229	138,229
TOTAL BUSINESS UNIT-12603354-Library Payment - Wauk			133,833	122,400	122,400	122,400	138,229	138,229
		REVENUES	1,157,430	579,206	1,158,411	1,158,411	1,179,470	1,179,470
		EXPENDITURES	1,158,309	1,157,363	1,158,411	1,158,411	1,179,470	1,179,470
TOTAL Library DEPARTMENT			879	578,158	-	-	-	-

Medical Examiner

DEPARTMENT MISSION

The mission of the Medical Examiner’s Office is to provide timely and accurate medicolegal death investigations while maintaining the highest standard of professionalism and integrity. The department is committed to respecting the needs of the family as well as the interests of the general public.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Participate in Zero Suicide initiative and community events	Provide information and resources to the community	1.5	Ongoing
Scan paper files to electronic files	Ensure that case files are secure and easily accessible	Guiding principles	Ongoing
Cross train in-office staff member in Medical Examiner office duties	Train staff member on SVRIS	1.6	Ongoing
	Train staff member in general office duties	1.6	Ongoing
Strengthen and maintain the public’s trustworthiness in the Medical Examiner’s Office	Re-evaluate, create, amend, and implement operating procedures to reflect standard practice	Guiding principles	Ongoing

PROGRAM EVALUATION

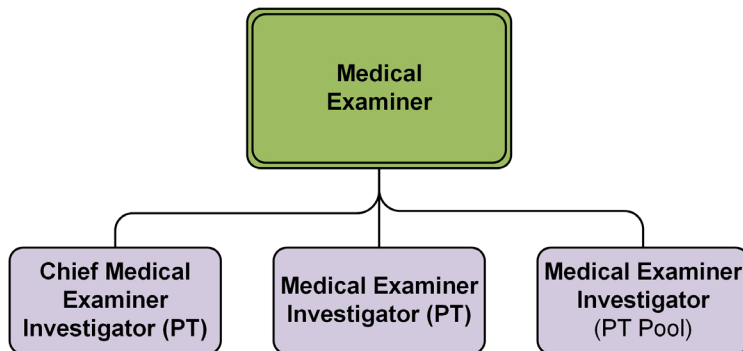
Program/Service Description	Output Measures		
	2021	(Est)2022	(Est)2023
Total death investigations	696	680	690
Scene and telephone investigations only	485	475	495
Cremation permits issued	495	505	510
Death certificates signed	199	190	195
Autopsies completed	46	52	52
Indigent cases	3	2	2
Disinterment permits issued	0	1	1

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2022 fiscal years is as follows:

- Finalizing grief/resource brochure
- Continuing to train in-office medical examiner staff
- Began paperless filing
- Began scanning past paper files to electronic files
- Participated in suicide prevention/awareness events
- Participated as co-chair of the Zero Suicide Team for the purpose of determining best prevention methods
- Provided education to outside agencies and mutual aid to surrounding counties

DEPARTMENT ORGANIZATIONAL CHART



Medical Examiner

Financial Summary

	2021 Actual	2022 Estimate	2022	2023	Change from 2022	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Public Charges	104,854	106,650	94,240	110,450	16,210	17.20%
Other Financing Sources	-	-	-	-	-	0.00%
Total Revenues	104,854	106,650	94,240	110,450	16,210	17.20%
Expenditures						
Personnel Expenses	172,858	216,772	216,771	234,374	17,603	8.12%
Purchased Services	55,345	102,350	105,100	101,800	(3,300)	-3.14%
Operating Cost	7,329	9,221	8,570	12,464	3,894	45.44%
Interdept. Charges	11,685	13,017	13,017	13,695	678	5.21%
Other Expenses	1,372	1,508	1,509	1,996	487	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total Expenditures	248,589	342,868	344,967	364,329	19,362	5.61%
Property Taxes	195,911	250,727	250,727	253,879	3,152	1.26%
Addition to (Use of) Fund Balance	52,176	14,509	-	-		

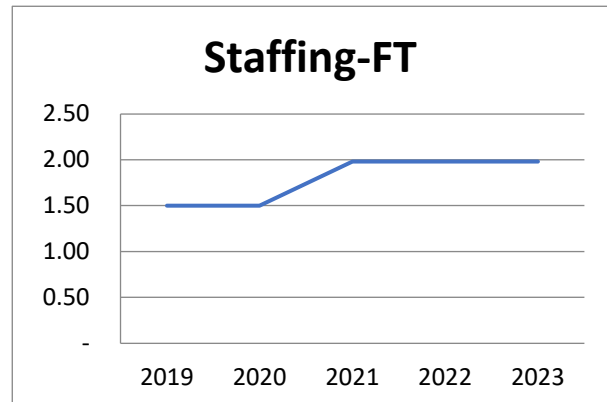
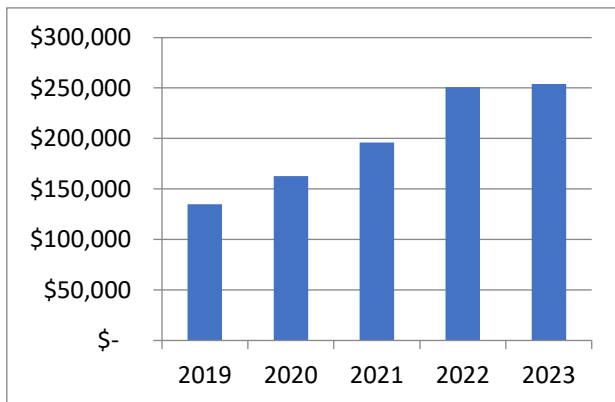
Summary Highlights:

The 2023 budget provides \$253,879 in tax levy, which is a \$3,152 increase in levy from the 2022 amended budget.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Medical Examiner-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
12701 -Medical Examiner								
REVENUES								
411100		General Property Taxes	195,911	125,364	250,727	250,727	253,879	253,879
452030		Cremation Permits	98,130	25,008	100,700	89,040	104,500	104,500
452031		Death Certificates	4,574	1,150	4,750	4,000	4,750	4,750
452032		Tissue Recovery	1,300	-	1,200	1,200	1,200	1,200
452033		Med Exam-Other Revenue	850	75	-	-	-	-
REVENUES TOTAL			300,765	151,597	357,377	344,967	364,329	364,329
EXPENDITURES								
511110		Salary-Permanent Regular	82,838	44,263	90,156	90,156	94,418	94,418
511210		Wages-Regular	20,476	11,116	36,008	36,008	39,928	39,928
511290		Wages-Other Wages	35,788	17,119	32,715	32,715	35,730	35,730
SALARIES TOTAL			139,102	72,498	158,880	158,880	170,076	170,076
512141		Social Security	10,256	5,338	11,753	11,753	12,307	12,307
512142		Retirement (Employer)	5,912	3,712	8,201	8,201	9,643	9,643
512144		Health Insurance	15,170	8,251	33,204	33,204	40,114	40,114
512145		Life Insurance	14	7	26	26	26	26
512148		Unemployment Compensation	(48)	-	-	-	-	-
512151		HSA Contribution	1,500	1,161	2,500	2,500	-	-
512173		Dental Insurance	951	828	2,208	2,208	2,208	2,208
FRINGE TOTAL			33,756	19,297	57,892	57,892	64,298	64,298
TOTAL SALARIES AND FRINGES			172,858	91,795	216,772	216,772	234,374	234,374
521250		Indigent Disposition	600	1,300	1,950	1,500	1,400	1,400
521252		Autopsy	44,167	29,921	83,200	86,400	83,200	83,200
521254		Autopsy Transportation	9,275	5,325	15,600	15,600	15,600	15,600
529299		Purchase Care & Services	1,304	1,250	1,600	1,600	1,600	1,600
531301		Office Equipment	1,189	-	-	-	-	-
531303		Computer Equipmt & Software	-	-	-	-	3,000	3,000
531311		Postage & Box Rent	85	23	100	100	100	100
531312		Office Supplies	233	77	300	300	300	300
531313		Printing & Duplicating	46	98	155	60	100	100
531324		Membership Dues	110	50	160	160	160	160
531326		Advertising	-	175	206	-	-	-
531349		Other Operating Expenses	38	11	100	100	100	100
532325		Registration	307	-	1,000	1,000	1,000	1,000
532332		Mileage	4,611	2,573	6,500	6,500	6,500	6,500
532335		Meals	-	-	-	-	120	120
532336		Lodging	-	-	-	-	384	384
533225		Telephone & Fax	709	342	700	350	700	700
571004		IP Telephony Allocation	261	117	235	235	212	212
571005		Duplicating Allocation	20	-	-	-	51	51
571009		MIS PC Group Allocation	10,317	5,625	11,250	11,250	12,014	12,014
571010		MIS Systems Grp Alloc(ISIS)	1,086	766	1,532	1,532	1,418	1,418
591519		Other Insurance	1,372	840	1,509	1,509	1,996	1,996
OPERATING EXPENDITURES			75,732	48,492	126,097	128,196	129,955	129,955
EXPENDITURES TOTAL			248,589	140,287	342,868	344,967	364,329	364,329
REVENUES			300,765	151,597	357,377	344,967	364,329	364,329
EXPENDITURES			248,589	140,287	342,868	344,967	364,329	364,329
TOTAL BUSINESS UNIT-12701 -Medical Examiner			(52,176)	(11,309)	(14,509)	-	-	-
REVENUES			300,765	151,597	357,377	344,967	364,329	364,329
EXPENDITURES			248,589	140,287	342,868	344,967	364,329	364,329
TOTAL Medical Examiner DEPARTMENT			(52,176)	(11,309)	(14,509)	-	-	-

Parks

DEPARTMENT MISSION

The mission of the Jefferson County Parks Department is to be a catalyst for building healthy communities that people want to live in and visit. The Parks System preserves natural resources for public use and conservation, operates and maintains a parks system with resource-oriented recreation, trails, and special use parks; and expands the parks system for environmental and land use benefits, improved physical and mental health, outdoor education, and enjoyment.

DEPARTMENT GOALS

Desired results	Objectives and Specific Steps	Link to Strategic Plan	Completion Date
Interurban Trail	Complete Phase I Bridge, Railing, and Trail Paving 2.5 Miles.	Strategy 6.4	May 2022
	Complete Phase II Railing and Trail Paving 4.7 Miles.	Strategy 6.4	October 2022
	Complete Design, Engineering and Permitting for Phase III Bridge and Trail.	Strategy 6.4	March 2023
Develop Friends of Jefferson County Parks	Work with UW Extension to develop strategic plan and stakeholder group to guide and lead process.	Guiding Principles, Strategy 1.4a, Strategy 1.4b	Ongoing
Expand utilization of GIS technology for inventory and workflow management.	Continue to utilize MUNIS and other budgetary tools to map costs and guide future budgetary decisions.	Guiding Principles, Strategy 1.4a, Strategy 1.4b	Go Live 2023
	Expand utilization of GIS and asset inventory tools to better manage park assets, creating streamlined work orders, and better analyze weekly/monthly/annual maintenance needs.		
Refine department Fundraising and Donation Policies including developing and implementing annual plans for both.	Research framework based on existing policies in other regions and organizations, develop annual work plan for potential donors that align with 2020 PROP 5-year capital and other department needs.	Strategy 1.4a, Strategy 1.4b	Ongoing
	Create a targeted plan for growth of the JC Parks Natural Resources Foundation fund, research other funding and donation opportunities such as donor advised funds and other potential foundations for fund growth as well as access for larger capital projects.	Strategy 1.4a, Strategy 1.4b	Ongoing

	Continue to work with philanthropic community and private sector to increase fundraising opportunities and follow up on previous donations to maintain relationships.	Strategy 1.4a, Strategy 1.4b	Ongoing
Re-engage partners in the Glacial Heritage Area regional projects.	Re-engage with regional partners on GHA through quarterly meetings, shared trainings, and joint projects.	Strategy 1.5, Strategy 6.7, Strategy 6.8	Ongoing
	Complete Holzhueter Implementation Plan and begin implementation with DNR Staff.	Strategy 1.5, Strategy 6.7	2023
	Explore opportunities for additional shared resources such as equipment and staff for regionally significant projects and challenging activities such as Rx Burnes and Habitat Projects.	Strategy 1.5, Strategy 6.7	Ongoing
	Continue to work with City of Jefferson on developing and managing Rock River Landing project.	Strategy 1.5, Strategy 6.7	Ongoing
Support and enhance the Rock River National Watertrail	Engage or lead regional planning and partnership efforts to strengthen marketing, fundraising, and project funding for RRTI.	Strategy 1.5, Strategy 6.7	Ongoing
Increase volunteer hours on park and facility projects.	Bring back volunteer coordinator position to increase departmental capacity in recruiting, training, and managing volunteers on a variety of projects in both Parks and County Facilities.	Guiding Principle #3, Strategy 1.5,	2024
	Expand presence on social media to increase visibility of volunteer projects as well as other park initiatives.		
Enhance Marketing Efforts	Develop and implement an annual work plan for Marketing including efforts to increase shelter rentals and revenues and promote all county recreational opportunities.	Strategy 5.2b, Strategy 6.8,	2023
	Work with JC Tourism Council to provide additional and updated recreation maps, brochures, and staffing resources for regional tourism promotion and recruitment events.	Strategy 5.16b, Strategy 6.8,	2023
	Expand presence on social media to increase visibility for marketing, programs, and parks updates. Work with Zen City to develop social media content to maximize both user interest and feedback. Possible inclusion of multiple survey type posts to evaluate local discourse on certain project types, etc.	Strategy 6.5	2023

Complete JC Flood Mitigation Property Management Plan	Finalize FMP lease process and stagger implementation. Continue to pursue process for FMP planning process to guide future acquisitions, management strategies, and funding.	Strategy 1.3e, Strategy 5.4, Strategy 6.4	2023
Sufficiently staff Jefferson County Parks Department Administration and Operations staff to meet existing and future needs.	Explore opportunities to fill vacant volunteer Coordinator position to better facilitate our volunteer program.	Guiding Principles	2023
	Continue to evaluate the allocation of time and resources to projects not related to Parks activities for future staffing increase justifications.	Guiding Principles	2023
Continue to maintain a high standard for the maintenance, operation, and design of our system of Parks and Trails.	Continue to hire and train our skilled employees who are engaged in the department's mission, vision and values. Work to ensure resources are available to carry out responsibilities and expectations in the most efficient manner possible.	Guiding Principles	Ongoing
	Use planning and budgetary tools to evaluate staffing levels vs. needs to further discussions on additional positions and staffing levels.		
Increase staff safety and efficiency through annual training programs, research and implementation of Best Management Practices and new technologies.	Maintain funding for training programs, target staff specific training identified in staff evaluations, continue to refine internal training protocols and policy, and seek new technologies to streamline work orders and asset tracking.	Guiding Principles #5	Ongoing

PROGRAM EVALUATION

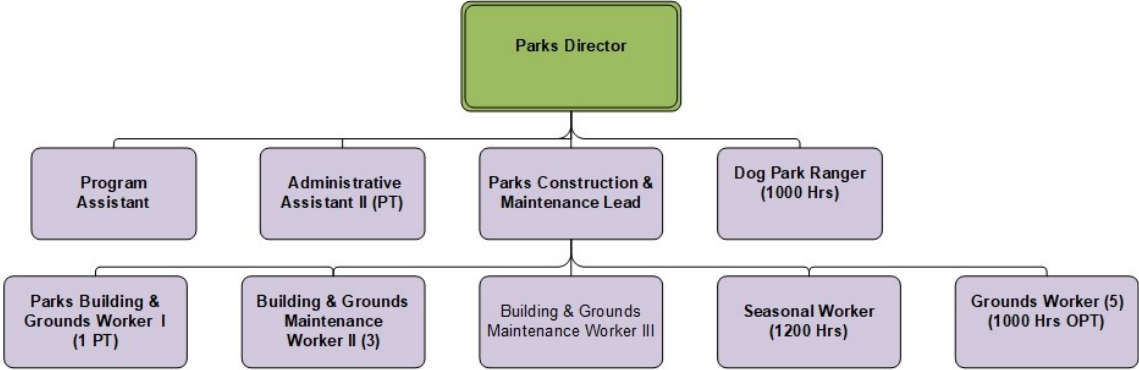
Program Name	Desired Result	Planning Tool Reference	Output Measures		
			2021	2022	2023
Bike Route Development and Maintenance	Complete Phase III of Interurban Trail	2020 JC Park, Rec and Open Space Plan, 2010 JC Bike and Ped Plan, 2020 JC Comp Plan.	2.3 miles of trail completed	4.7 miles of trail completed	Complete design, engineering, grant writing and fundraising for Phase III.
Bike Route Development and Maintenance	Continue fundraising and Grant Writing efforts for	2020 JC Park, Rec and Open Space Plan, 2010 JC Bike	\$655,252 in new Stewardsh	\$469,999 in Stewardship and \$20,000 in other	Draft new grant applications for Phase III

	Interurban Segment I, II and III	and Ped Plan, 2020 JC Comp Plan.	ip grants funded.	grants pending.	
Bike Route Development and Maintenance	Continue work on Mountain Bike trail projects at Glacial River Trail MTB Park and Upper Rock Lake County Park with park staff and volunteers	2020 Jefferson County Parks, Recreation and Open Space Plan,	2.5 Miles MTB Trails	3.0 Miles of MTB Trails	4.0 Miles of MTB Trails
Community Events and Outreach	Work on multiple community outreach events with local sponsors to promote outdoor education and community health.	2020 Jefferson County Parks, Recreation and Open Space Plan	COVID	5 Events	7 Events
Fundraising	Continue to work with Tyrana Brewery on 4 fundraising events at Korth Park for various Park Improvement Funds and Projects.	2020 Jefferson County Parks, Recreation and Open Space Plan.	\$17,506.2 6 Raised at three events	\$17,385 with one event remaining.	Host 4 fundraising events at Korth Park
Education and Outreach	Co-host community events including lure coursing, dog obedience training, and other fundraising events.	2020 Jefferson County Parks, Recreation and Open Space Plan	3 events hosted	3 events hosted.	Host 5 Events

Marketing	Increase annual Shelter Rentals.	2020 Jefferson County Parks, Recreation and Open Space Plan	161	163	180
Marketing	Expand outreach to users and stakeholders by developing social media content and regular newsletters and program updates.	2020 Jefferson County Parks, Recreation and Open Space Plan,	N/A	912 Follows, 769 Likes, 4,700 interactions	Seek to post two posts per week with 104 posts/year highlighting projects, events, volunteers, park locations, and staff.
County Parks - Flood Mitigation Properties	Complete Management Plan for current JC Flood Mitigation Properties and identify opportunities for lease, additional recreation, and other management objectives and costs.	2020 Jefferson County Parks, Recreation and Open Space Plan, 2021 JC Comp Plan	Focused on lease opportunities on FMP Properties . Working to complete this by the end of the year.	Continue to move through the process of leasing properties.	Complete management plan to guide future access, use, development, and acquisition.
Regional Cooperation - Glacial Heritage Area	Continue to Work on Holzhueter Implementation Plan with WiDNR	GHA Master Plan, 2020 Jefferson County Parks, Recreation, and Open Space Plan	Plan was completed 7/1/21 and going through the DNR process.		Have signed and executed agreement and begin planning for implementation
County Parks - Volunteer Recruitment and Management	Increase number of volunteer hours completed on park projects.	2020 Jefferson County Parks, Recreation and Open Space Plan	COVID	250 Hours	300 Hours
Asset Inventory	Continue to implement and map assets in	2020 Jefferson County Parks,	N/A	# of assets inventoried in GIS	Expand inventory into MUNIS

	county parks with GIS Technology.	Recreation and Open Space Plan		Collector app	
Budget Evaluation	Build costing matrix for all parks and trails for future decision making and analysis	2020 Jefferson County Parks, Recreation and Open Space Plan	Began process and have a years' worth of budget numbers to analyze.	Developed integrated work order system with GIS for tracking of projects, time allocation, and depreciation of equipment.	Go live with work order system.

DEPARTMENT ORGANIZATIONAL CHART



Parks Department

Financial Summary

	2021 Actual	2022 Estimate	2022	2023	Change from 2022	
			Amended Budget	Budget	Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	72,681	76,460	1,862,052	143,570	(1,718,482)	-92.29%
Public Charges	66,640	57,032	56,852	63,300	6,448	11.34%
Intergovernmental Charges	51,504	76,579	76,579	79,490	2,911	3.80%
Misc. Revenues	398,817	95,073	74,900	119,902	45,002	60.08%
Other Financing Sources	-	881,464	1,399,214	268,593	(1,130,621)	-80.80%
Total Revenues	589,642	1,186,608	3,469,597	674,855	(2,794,742)	-80.55%
Expenditures						
Personnel Expenses	576,357	725,075	724,818	748,952	24,134	3.33%
Purchased Services	111,151	46,223	45,350	10,150	(35,200)	-77.62%
Operating Costs	174,124	342,177	334,443	296,122	(38,321)	-11.46%
Interdept. Charges	18,078	19,660	19,660	28,628	8,968	45.62%
Other Expenses	15,865	17,597	17,598	18,963	1,365	7.76%
Capital Items	191,389	816,910	2,931,219	309,800	(2,621,419)	-89.43%
Other Financing Uses	-	256,556	257,055	213,526	(43,529)	-16.93%
Total Expenditures	1,086,964	2,224,198	4,330,143	1,626,141	(2,704,002)	-62.45%
Property Taxes	866,639	793,038	793,038	951,286	158,248	19.95%
Addition to (Use of) Fund Balance	369,317	(244,552)	(67,508)	-		

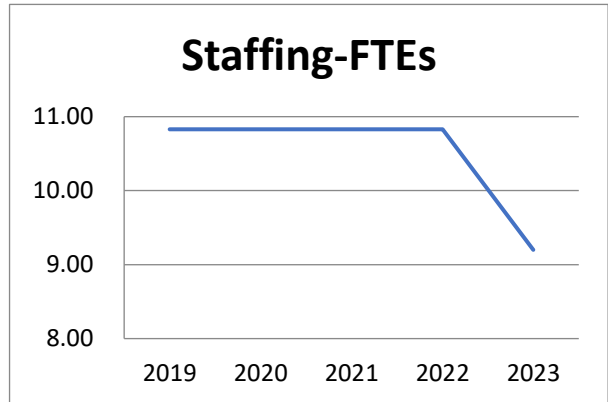
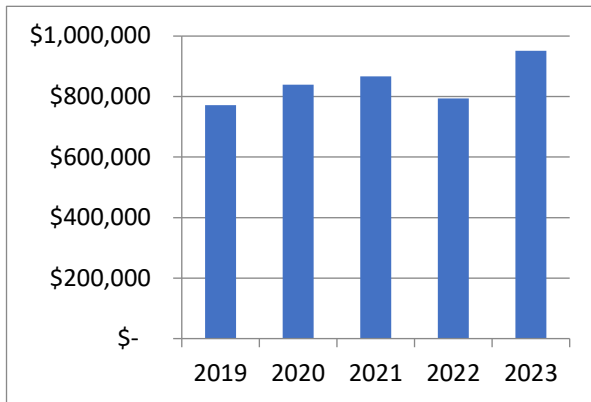
Summary Highlights:

The 2023 budget provides \$951,286 in tax levy, which is a \$158,248 increase in levy from the 2022 budget. Work began on phase 2 of the Interurban Trail project in 2022. Any remaining funds will be carried forward to 2023. Engineering work on phase 3 of the Trail is taking place in 2022 and any remaining funding not applied to phase 2 will be carried over to phase 3.

Summary of Capital Item Requests:

\$ 52,000	TK1 Ford F-150 Mowing Truck 2x4
22,000	M4 Kubota Replace with 72' JD Zereturn
65,000	Replace 2011 Bobcat T650
8,800	Landscape Rake Attachment - Bobcat
10,000	Trail Counter Bike/Ped
15,000	Kanow – ADA Launch Pier Improvement
30,000	Replace Fencing at Dog Park
10,000	Carnes Park Gate Operator Replacement
40,000	Carnes East Drive Repair/Replace
<u>57,000</u>	Snowmobile Trail Bridge Replacement
\$ 309,800	Total Capital Items

Summary of Property Tax Levy and FTEs



Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
12801 -Parks Department								
REVENUES								
411100		General Property Taxes	759,845	385,379	770,758	770,758	918,396	918,396
421001		State Aid	-	-	1,750	1,750	1,750	1,750
421099		Capital State Aid	-	-	10,000	10,000	10,000	10,000
451002		Private Party Photocopy	-	643	180	-	-	-
457017		Park Shelter Rental Fees	17,475	133	14,000	14,000	17,000	17,000
457019		Park Shelter Deposits	(1,300)	(1,600)	-	-	-	-
457024		Camping Fees	19	-	1,600	1,600	1,600	1,600
457030		Credit Card Surcharge	810	1,112	-	-	2,000	2,000
471130		State Billed-Other	881	-	2,250	2,250	-	-
482011		Rent Garden Plots	680	665	665	600	600	600
482021		Camping Fee Other	(577)	-	40	40	40	40
483001		Sale Of County Property	283,025	-	47,500	47,500	46,000	46,000
483002		Misc Sale/Material & Supply	57	775	200	200	300	300
485200		Donations Restricted	2,410	12,175	18,671	-	400	400
486004		Miscellaneous Revenue	-	1,309	1,438	-	-	-
699999		Budgetary Fund Balance	-	-	248,800	248,800	-	-
REVENUES TOTAL			1,063,325	400,591	1,117,852	1,097,498	998,086	998,086
EXPENDITURES								
511110		Salary-Permanent Regular	85,297	43,894	92,666	92,666	94,549	94,549
511210		Wages-Regular	282,363	95,482	369,078	369,078	377,273	377,273
511210	22101	Wages-Regular	52	-	-	-	-	-
511220		Wages-Overtime	2,888	411	2,134	2,134	1,255	1,255
511240		Wages-Temporary	8,619	1,878	23,637	23,637	15,725	15,725
511330		Wages-Longevity Pay	279	-	279	279	279	279
SALARIES TOTAL			379,498	141,665	487,793	487,793	489,082	489,082
512141		Social Security	28,387	10,473	36,613	36,613	35,232	35,232
512141	22101	Social Security	4	-	-	-	-	-
512142		Retirement (Employer)	20,163	8,027	25,400	25,400	27,092	27,092
512142	22101	Retirement (Employer)	4	-	-	-	-	-
512144		Health Insurance	50,133	23,313	74,808	74,808	104,041	104,041
512144	22101	Health Insurance	15	-	-	-	-	-
512145		Life Insurance	49	25	82	82	81	81
512146		Workers Compensation	19,011	-	-	-	-	-
512148		Unemployment Compensation	(562)	2,532	2,532	2,275	-	-
512151		HSA Contribution	5,171	3,408	6,119	6,119	-	-
512173		Dental Insurance	3,329	1,726	5,264	5,264	6,574	6,574
512173	22101	Dental Insurance	2	-	-	-	-	-
FRINGE TOTAL			125,704	49,504	150,817	150,561	173,020	173,020
TOTAL SALARIES AND FRINGES			505,202	191,169	638,611	638,354	662,102	662,102
521219		Other Professional Serv	473	794	10,200	10,200	10,000	10,000
529170		Grounds Keeping Charges	-	437	873	-	-	-
531001		Credit Card Fees	4,560	2,061	2,956	-	4,500	4,500
531100		Permits Purchased	221	195	600	600	640	640
531303		Computer Equipmt & Software	274	191	1,818	1,818	-	-
531311		Postage & Box Rent	225	76	300	300	300	300
531312		Office Supplies	1,053	521	2,000	2,000	2,000	2,000
531313		Printing & Duplicating	806	964	1,000	1,000	1,500	1,500
531314		Small Items Of Equipment	4,479	1,713	6,400	6,400	6,400	6,400
531320		Safety Supplies	1,354	1,783	1,783	1,600	1,400	1,400
531324		Membership Dues	450	140	500	500	600	600
531326		Advertising	2,229	601	1,800	1,800	1,800	1,800
531346		Clothing & Uniform	645	718	900	900	1,400	1,400
531348		Educational Supplies	341	-	100	100	100	100
531351		Gas/Diesel	19,450	12,671	20,000	20,000	25,000	25,000
532325		Registration	923	1,576	3,000	3,000	3,000	3,000
532332		Mileage	174	116	500	500	250	250
532335		Meals	-	51	200	200	100	100
532336		Lodging	82	955	1,120	1,120	1,350	1,350
532339		Other Travel & Tolls	-	-	30	30	30	30
533221		Water	453	214	400	400	500	500
533222		Electric	1,303	336	3,700	3,700	3,700	3,700
533223		Sewer	433	204	-	-	430	430
533225		Telephone & Fax	1,281	1,799	2,860	2,860	3,500	3,500
533236		Wireless Internet	180	90	105	-	200	200
535232		Graveling	118	-	1,500	1,500	1,500	1,500

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
535242		Maintain Machinery & Equip	12,529	6,100	14,000	14,000	14,000	14,000
535245		Grounds Improvements	3,131	1,981	26,617	26,617	22,000	22,000
535247		Building Repair & Maint	-	2	3,000	3,000	3,000	3,000
535297		Refuse Collection	2,317	1,283	2,500	2,500	2,500	2,500
535344		Household & Janitorial Supp	5,001	3,896	5,000	5,000	5,500	5,500
535349		Other Supplies	8,523	6,981	11,500	11,500	14,000	14,000
535352		Vehicle Parts & Repairs	10,151	1,399	6,500	6,500	6,500	6,500
536533		Equipment Rent & Lease	1,383	260	4,500	4,500	5,000	5,000
571004		IP Telephony Allocation	392	177	353	353	318	318
571005		Duplicating Allocation	457	426	852	852	1,164	1,164
571009		MIS PC Group Allocation	6,878	3,750	7,500	7,500	16,819	16,819
571010		MIS Systems Grp Alloc(ISIS)	6,607	3,579	7,159	7,159	5,377	5,377
591519		Other Insurance	11,473	5,573	12,835	12,835	11,806	11,806
		OPERATING EXPENDITURES	110,347	63,612	166,961	162,844	178,184	178,184
594810		Capital Equipment	66,266	74,081	262,408	262,408	105,800	105,800
594811		Capital Automobiles	-	19,993	60,000	60,000	52,000	52,000
594821		Capital Improvement Land	-	-	8,800	8,800	-	-
		CAPITAL OUTLAY EXPENDITURES	66,266	94,074	331,208	331,208	157,800	157,800
		EXPENDITURES TOTAL	681,815	348,854	1,136,780	1,132,406	998,086	998,086
		REVENUES	1,063,325	400,591	1,117,852	1,097,498	998,086	998,086
		EXPENDITURES	681,815	348,854	1,136,780	1,132,406	998,086	998,086
TOTAL BUSINESS UNIT-12801 -Parks Department			(381,510)	(51,736)	18,928	34,908	-	-

12802 -Carol Liddle Fund

REVENUES								
481099		Capital Interest & Dividends	50	159	-	-	-	-
699800		Resv Applied Capital	-	-	58,612	58,612	-	-
		REVENUES TOTAL	50	159	58,612	58,612	-	-
EXPENDITURES								
594960		Capital Reserve	-	-	58,612	58,612	-	-
		CAPITAL OUTLAY EXPENDITURES	-	-	58,612	58,612	-	-
		EXPENDITURES TOTAL	-	-	58,612	58,612	-	-
		REVENUES	50	159	58,612	58,612	-	-
		EXPENDITURES	-	-	58,612	58,612	-	-
TOTAL BUSINESS UNIT-12802 -Carol Liddle Fund			(50)	(159)	-	-	-	-

12803 -Carlin Weld Park Trust

REVENUES								
411100		General Property Taxes	5,000	-	-	-	-	-
421001		State Aid	2,861	-	-	-	-	-
457017		Park Shelter Rental Fees	-	469	-	-	-	-
485200		Donations Restricted	1,287	37	-	-	-	-
699700		Resv Applied Operating	-	-	4,524	4,524	-	-
		REVENUES TOTAL	9,148	506	4,524	4,524	-	-
EXPENDITURES								
511210		Wages-Regular	117	1,899	-	-	-	-
511220		Wages-Overtime	-	39	-	-	-	-
511240		Wages-Temporary	13	118	-	-	-	-
		SALARIES TOTAL	129	2,055	-	-	-	-
512141		Social Security	10	156	-	-	-	-
512142		Retirement (Employer)	8	83	-	-	-	-
512144		Health Insurance	(0)	91	-	-	-	-
512145		Life Insurance	0	0	-	-	-	-
512151		HSA Contribution	-	7	-	-	-	-
512173		Dental Insurance	0	20	-	-	-	-
		FRINGE TOTAL	18	357	-	-	-	-

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		TOTAL SALARIES AND FRINGES	147	2,413	-	-	-	-
521219		Other Professional Serv	110	124	-	-	-	-
533222		Electric	131	155	-	-	-	-
535245		Grounds Improvements	943	40	-	-	-	-
535349		Other Supplies	225	18	-	-	-	-
591519		Other Insurance	-	52	-	-	-	-
594950		Operating Reserve	-	-	4,524	4,524	-	-
		OPERATING EXPENDITURES	1,408	390	4,524	4,524	-	-
594810		Capital Equipment	8,745	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	8,745	-	-	-	-	-
		EXPENDITURES TOTAL	10,300	2,802	4,524	4,524	-	-
		REVENUES	9,148	506	4,524	4,524	-	-
		EXPENDITURES	10,300	2,802	4,524	4,524	-	-
TOTAL BUSINESS UNIT-12803 -Carlin Weld Park Trust			1,152	2,296	-	-	-	-

12804 -Korth Park Development

REVENUES								
411100		General Property Taxes	20,000	-	-	-	-	-
457017		Park Shelter Rental Fees	-	12,268	-	-	-	-
457019		Park Shelter Deposits	-	10,000	-	-	-	-
485200		Donations Restricted	251	5	-	-	-	-
699999		Budgetary Fund Balance	-	-	117,500	117,500	-	-
		REVENUES TOTAL	20,251	22,273	117,500	117,500	-	-
EXPENDITURES								
511210		Wages-Regular	202	4,784	-	-	-	-
511220		Wages-Overtime	-	90	-	-	-	-
511240		Wages-Temporary	38	395	-	-	-	-
		SALARIES TOTAL	241	5,269	-	-	-	-
512141		Social Security	18	400	-	-	-	-
512142		Retirement (Employer)	13	227	-	-	-	-
512144		Health Insurance	(1)	376	-	-	-	-
512145		Life Insurance	0	2	-	-	-	-
512151		HSA Contribution	-	55	-	-	-	-
512173		Dental Insurance	1	36	-	-	-	-
		FRINGE TOTAL	31	1,096	-	-	-	-
		TOTAL SALARIES AND FRINGES	272	6,365	-	-	-	-
521219		Other Professional Serv	668	209	-	-	-	-
533222		Electric	832	148	-	-	-	-
535232		Graveling	96	28	-	-	-	-
535245		Grounds Improvements	1,878	-	-	-	-	-
535247		Building Repair & Maint	317	726	-	-	-	-
535349		Other Supplies	57	113	-	-	-	-
535360		Repair & Maintenance	22	116	-	-	-	-
536533		Equipment Rent & Lease	892	507	-	-	-	-
591519		Other Insurance	-	190	-	-	-	-
		OPERATING EXPENDITURES	4,760	2,037	-	-	-	-
594808		Capital Land	-	-	112,500	112,500	-	-
594821		Capital Improvement Land	-	-	5,000	5,000	-	-
594822		Capital Improvement Building	-	-	20,000	20,000	-	-
		CAPITAL OUTLAY EXPENDITURES	-	-	137,500	137,500	-	-
		EXPENDITURES TOTAL	5,032	8,402	137,500	137,500	-	-
		REVENUES	20,251	22,273	117,500	117,500	-	-
		EXPENDITURES	5,032	8,402	137,500	137,500	-	-
TOTAL BUSINESS UNIT-12804 -Korth Park Development			(15,219)	(13,871)	20,000	20,000	-	-

12805 -Carnes Park Development

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES								
457017		Park Shelter Rental Fees	-	1,867	-	-	-	-
457019		Park Shelter Deposits	-	1,800	-	-	-	-
457024		Camping Fees	1,884	826	-	-	-	-
482002		Rent Of County Property	21,204	11,780	23,560	23,560	23,560	23,560
483002		Misc Sale/Material & Supply	30	6	-	-	-	-
485200		Donations Restricted	898	2,560	-	-	-	-
485200	28151	Donations Restricted	5,000	-	-	-	-	-
485200	28154	Donations Restricted	10,000	-	-	-	-	-
485200	28155	Donations Restricted	950	-	-	-	-	-
485200	28156	Donations Restricted	10,410	856	-	-	-	-
699700		Resv Applied Operating	-	-	258,980	258,980	202,540	202,540
699700	28151	Resv Applied Operating	-	-	-	5,000	-	-
699700	28152	Resv Applied Operating	-	-	-	1,050	-	-
699700	28153	Resv Applied Operating	-	-	-	10,000	-	-
699700	28154	Resv Applied Operating	-	-	-	10,000	-	-
699700	28155	Resv Applied Operating	-	-	-	950	-	-
699700	28156	Resv Applied Operating	-	-	-	10,410	-	-
REVENUES TOTAL			50,376	19,695	282,540	319,950	226,100	226,100
EXPENDITURES								
511210		Wages-Regular	294	5,899	-	-	-	-
511220		Wages-Overtime	-	65	-	-	-	-
511240		Wages-Temporary	23	288	-	-	-	-
SALARIES TOTAL			317	6,252	-	-	-	-
512141		Social Security	24	472	-	-	-	-
512142		Retirement (Employer)	20	272	-	-	-	-
512144		Health Insurance	(1)	446	-	-	-	-
512145		Life Insurance	0	2	-	-	-	-
512151		HSA Contribution	-	31	-	-	-	-
512173		Dental Insurance	1	66	-	-	-	-
FRINGE TOTAL			44	1,289	-	-	-	-
TOTAL SALARIES AND FRINGES			360	7,540	-	-	-	-
521219		Other Professional Serv	1,161	94	-	-	-	-
521219	28152	Other Professional Serv	3,950	-	-	-	-	-
531100		Permits Purchased	201	201	-	-	-	-
533222		Electric	451	350	-	-	-	-
535232		Graveling	152	-	-	-	-	-
535245		Grounds Improvements	3,588	9,004	80,000	80,000	-	-
535247		Building Repair & Maint	54	-	-	-	-	-
535349		Other Supplies	97	150	-	-	-	-
536533		Equipment Rent & Lease	1,468	660	-	-	-	-
591519		Other Insurance	-	278	-	-	640	640
594950		Operating Reserve	-	-	202,540	202,540	175,460	175,460
OPERATING EXPENDITURES			11,122	10,736	282,540	282,540	176,100	176,100
594810		Capital Equipment	-	-	-	-	10,000	10,000
594821		Capital Improvement Land	-	-	-	-	40,000	40,000
594821	28151	Capital Improvement Land	-	-	-	5,000	-	-
594821	28152	Capital Improvement Land	-	-	-	1,050	-	-
594821	28154	Capital Improvement Land	-	-	-	10,000	-	-
594821	28155	Capital Improvement Land	-	-	-	950	-	-
594821	28156	Capital Improvement Land	-	-	-	10,410	-	-
594822	28153	Capital Improvement Building	-	-	-	10,000	-	-
CAPITAL OUTLAY EXPENDITURES			-	-	-	37,410	50,000	50,000
EXPENDITURES TOTAL			11,482	18,277	282,540	319,950	226,100	226,100
REVENUES			50,376	19,695	282,540	319,950	226,100	226,100
EXPENDITURES			11,482	18,277	282,540	319,950	226,100	226,100
TOTAL BUSINESS UNIT-12805 -Carnes Park Developmen			(38,893)	(1,419)	-	-	-	-

12806 -Parks Building

REVENUES								
411100		General Property Taxes	18,299	9,328	18,657	18,657	23,727	23,727

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
483001		Sale Of County Property	-	-	-	-	1,000	1,000
REVENUES TOTAL			18,299	9,328	18,657	18,657	24,727	24,727
EXPENDITURES								
511210		Wages-Regular	682	79	-	-	-	-
511220		Wages-Overtime	-	19	-	-	-	-
SALARIES TOTAL			682	98	-	-	-	-
512141		Social Security	52	8	-	-	-	-
512142		Retirement (Employer)	46	-	-	-	-	-
512173		Dental Insurance	5	-	-	-	-	-
FRINGE TOTAL			103	8	-	-	-	-
TOTAL SALARIES AND FRINGES			785	106	-	-	-	-
521219		Other Professional Serv	140	-	150	150	150	150
521219	22101	Other Professional Serv	105	-	-	-	-	-
531302		Building & Maint Equipment	999	1,032	2,000	2,000	2,000	2,000
531314		Small Items Of Equipment	-	-	700	700	3,200	3,200
531320		Safety Supplies	261	-	-	-	-	-
531351		Gas/Diesel	2,923	-	3,000	3,000	3,000	3,000
533221		Water	1,143	427	1,200	1,200	1,100	1,100
533222		Electric	4,866	2,441	5,000	5,000	5,200	5,200
533223		Sewer	1,304	437	1,200	1,200	1,200	1,200
533224		Natural Gas	659	394	1,000	1,000	1,000	1,000
533225		Telephone & Fax	958	-	-	-	-	-
533235		Storm Water Utility	684	342	775	775	775	775
533236		Wireless Internet	456	746	869	450	1,200	1,200
535242		Maintain Machinery & Equip	2,095	162	1,500	1,500	1,500	1,500
535246		Building Service & Maint	544	80	80	-	-	-
535247		Building Repair & Maint	1,118	1,365	3,990	-	2,000	2,000
535349		Other Supplies	48	-	200	200	-	-
591519		Other Insurance	2,362	1,039	2,482	2,482	2,402	2,402
OPERATING EXPENDITURES			20,664	8,466	24,146	19,657	24,727	24,727
EXPENDITURES TOTAL			21,449	8,571	24,146	19,657	24,727	24,727
REVENUES			18,299	9,328	18,657	18,657	24,727	24,727
EXPENDITURES			21,449	8,571	24,146	19,657	24,727	24,727
TOTAL BUSINESS UNIT-12806 -Parks Building			3,150	(757)	5,489	1,000	-	-

12807 -Garman Nature Preserve

REVENUES								
485200		Donations Restricted	39,801	17	-	-	40,000	40,000
699700		Resv Applied Operating	-	-	38,597	38,597	10,597	10,597
REVENUES TOTAL			39,801	17	38,597	38,597	50,597	50,597
EXPENDITURES								
511210		Wages-Regular	253	2,491	-	-	-	-
511240		Wages-Temporary	10	12	-	-	-	-
SALARIES TOTAL			263	2,503	-	-	-	-
512141		Social Security	19	189	-	-	-	-
512142		Retirement (Employer)	17	140	-	-	-	-
512144		Health Insurance	(4)	227	-	-	-	-
512145		Life Insurance	0	0	-	-	-	-
512151		HSA Contribution	-	58	-	-	-	-
512173		Dental Insurance	1	35	-	-	-	-
FRINGE TOTAL			32	648	-	-	-	-
TOTAL SALARIES AND FRINGES			295	3,151	-	-	-	-
521219		Other Professional Serv	28,274	750	-	-	-	-
535245		Grounds Improvements	1,752	22,281	28,000	28,000	38,000	38,000
535349		Other Supplies	49	-	-	-	-	-
536533		Equipment Rent & Lease	140	-	-	-	-	-
591519		Other Insurance	-	45	-	-	103	103
594950		Operating Reserve	-	-	10,597	10,597	12,494	12,494

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		OPERATING EXPENDITURES	30,215	23,075	38,597	38,597	50,597	50,597
		EXPENDITURES TOTAL	30,510	26,227	38,597	38,597	50,597	50,597
		REVENUES	39,801	17	38,597	38,597	50,597	50,597
		EXPENDITURES	30,510	26,227	38,597	38,597	50,597	50,597
TOTAL BUSINESS UNIT-12807 -Garman Nature Preserve			(9,291)	26,210	-	-	-	-

12808 -Glacial Heritage Development

REVENUES								
699700		Resv Applied Operating	-	-	19,436	19,436	-	-
REVENUES TOTAL			-	-	19,436	19,436	-	-
EXPENDITURES								
512173		Dental Insurance	(0)	-	-	-	-	-
		FRINGE TOTAL	(0)	-	-	-	-	-
594950		Operating Reserve	-	-	19,436	19,436	-	-
		OPERATING EXPENDITURES	-	-	19,436	19,436	-	-
594821		Capital Improvement Land	-	-	10,000	10,000	-	-
		CAPITAL OUTLAY EXPENDITURES	-	-	10,000	10,000	-	-
EXPENDITURES TOTAL			(0)	-	29,436	29,436	-	-
REVENUES			-	-	19,436	19,436	-	-
EXPENDITURES			(0)	-	29,436	29,436	-	-
TOTAL BUSINESS UNIT-12808 -Glacial Heritage Developm			(0)	-	10,000	10,000	-	-

12808802-Glacial Heritage Area Watertra

EXPENDITURES								
511210		Wages-Regular	65	434	-	-	-	-
511240		Wages-Temporary	-	4	-	-	-	-
		SALARIES TOTAL	65	438	-	-	-	-
512141		Social Security	5	33	-	-	-	-
512142		Retirement (Employer)	4	12	-	-	-	-
512144		Health Insurance	-	25	-	-	-	-
512145		Life Insurance	(0)	0	-	-	-	-
512173		Dental Insurance	2	5	-	-	-	-
		FRINGE TOTAL	11	76	-	-	-	-
TOTAL SALARIES AND FRINGES			77	514	-	-	-	-
EXPENDITURES TOTAL			77	514	-	-	-	-
EXPENDITURES			77	514	-	-	-	-
TOTAL BUSINESS UNIT-12808802-Glacial Heritage Area W			77	514	-	-	-	-

12809 -Snowmobile Trails

REVENUES								
421001		State Aid	67,320	-	57,210	57,210	124,320	124,320
REVENUES TOTAL			67,320	-	57,210	57,210	124,320	124,320
EXPENDITURES								
521219		Other Professional Serv	67,417	-	-	-	-	-
535245		Grounds Improvements	-	-	57,210	57,210	66,755	66,755
535349		Other Supplies	-	3,546	-	-	-	-
591519		Other Insurance	-	246	-	-	565	565
		OPERATING EXPENDITURES	67,417	3,792	57,210	57,210	67,320	67,320
594821		Capital Improvement Land	-	-	-	-	57,000	57,000

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		CAPITAL OUTLAY EXPENDITURES	-	-	-	-	57,000	57,000
		EXPENDITURES TOTAL	67,417	3,792	57,210	57,210	124,320	124,320
		REVENUES	67,320	-	57,210	57,210	124,320	124,320
		EXPENDITURES	67,417	3,792	57,210	57,210	124,320	124,320
TOTAL BUSINESS UNIT-12809	-Snowmobile Trails		97	3,792	-	-	-	-

12810 -Bike Trails

REVENUES								
485200		Donations Restricted	164	751	-	-	-	-
485200	28101	Donations Restricted	6,000	-	-	-	-	-
699800	28102	Resv Applied Capital	-	-	4,056	4,056	-	-
REVENUES TOTAL			6,164	751	4,056	4,056	-	-
EXPENDITURES								
512173		Dental Insurance	(0)	-	-	-	-	-
		FRINGE TOTAL	(0)	-	-	-	-	-
521219		Other Professional Serv	250	-	-	-	-	-
531100		Permits Purchased	241	-	-	-	-	-
533221		Water	12	-	-	-	-	-
535245		Grounds Improvements	15	-	-	-	-	-
535349		Other Supplies	176	-	-	-	-	-
536533		Equipment Rent & Lease	1,096	-	-	-	-	-
		OPERATING EXPENDITURES	1,790	-	-	-	-	-
594821	28102	Capital Improvement Land	-	-	4,056	4,056	-	-
		CAPITAL OUTLAY EXPENDITURES	-	-	4,056	4,056	-	-
EXPENDITURES TOTAL			1,789	-	4,056	4,056	-	-
REVENUES			6,164	751	4,056	4,056	-	-
EXPENDITURES			1,789	-	4,056	4,056	-	-
TOTAL BUSINESS UNIT-12810	-Bike Trails		(4,375)	(751)	-	-	-	-

12810804-Glacial River Bike Trail

REVENUES								
411100		General Property Taxes	-	-	-	-	125	125
485200		Donations Restricted	-	250	-	-	-	-
REVENUES TOTAL			-	250	-	-	125	125
EXPENDITURES								
511210		Wages-Regular	274	2,291	-	-	-	-
511220		Wages-Overtime	-	8	-	-	-	-
511240		Wages-Temporary	-	63	-	-	-	-
		SALARIES TOTAL	274	2,362	-	-	-	-
512141		Social Security	21	179	-	-	-	-
512142		Retirement (Employer)	18	116	-	-	-	-
512144		Health Insurance	(0)	154	-	-	-	-
512145		Life Insurance	0	1	-	-	-	-
512151		HSA Contribution	-	6	-	-	-	-
512173		Dental Insurance	2	17	-	-	-	-
		FRINGE TOTAL	41	472	-	-	-	-
		TOTAL SALARIES AND FRINGES	315	2,834	-	-	-	-
533221		Water	65	36	-	-	-	-
591519		Other Insurance	-	54	-	-	125	125
		OPERATING EXPENDITURES	65	90	-	-	125	125
EXPENDITURES TOTAL			380	2,924	-	-	125	125
REVENUES			-	250	-	-	125	125

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES			380	2,924	-	-	125	125
TOTAL BUSINESS UNIT-12810804-Glacial River Bike Trail			380	2,674	-	-	-	-

12810805-Interurban Bike Trail

REVENUES

421001	28105	State Aid	-	-	-	27,500	-	-
421001	28109	State Aid	-	-	-	655,252	-	-
424001	28101	Federal Grants	-	-	-	1,102,840	-	-
485200		Donations Restricted	956	50	-	-	-	-
699700		Resv Applied Operating	-	-	-	188,535	-	-
699700	28101	Resv Applied Operating	-	-	-	65,007	-	-
699700	28105	Resv Applied Operating	-	-	-	226,299	-	-

REVENUES TOTAL

956	50	-	2,265,433	-	-
------------	-----------	---	------------------	---	---

EXPENDITURES

511210		Wages-Regular	-	597	-	-	-	-
		SALARIES TOTAL	-	597	-	-	-	-
512141		Social Security	-	43	-	-	-	-
512142		Retirement (Employer)	-	38	-	-	-	-
512144		Health Insurance	-	174	-	-	-	-
512145		Life Insurance	-	0	-	-	-	-
512173		Dental Insurance	-	8	-	-	-	-
		FRINGE TOTAL	-	263	-	-	-	-

TOTAL SALARIES AND FRINGES

-	861	-	-	-	-
---	------------	---	---	---	---

521219		Other Professional Serv	550	38,607	-	-	-	-
531100		Permits Purchased	-	30	-	-	-	-
531326		Advertising	-	1,108	-	-	-	-
		OPERATING EXPENDITURES	550	39,745	-	-	-	-

594821		Capital Improvement Land	116,376	199,521	188,535	188,535	-	-
594821	28101	Capital Improvement Land	-	-	-	1,167,847	-	-
594821	28105	Capital Improvement Land	-	51,803	-	253,799	-	-
594821	28109	Capital Improvement Land	-	16,440	-	655,252	-	-
		CAPITAL OUTLAY EXPENDITURES	116,376	267,763	188,535	2,265,433	-	-

EXPENDITURES TOTAL

116,926	308,369	188,535	2,265,433	-	-
----------------	----------------	----------------	------------------	---	---

REVENUES

956	50	-	2,265,433	-	-
------------	-----------	---	------------------	---	---

EXPENDITURES

116,926	308,369	188,535	2,265,433	-	-
----------------	----------------	----------------	------------------	---	---

TOTAL BUSINESS UNIT-12810805-Interurban Bike Trail

115,970	308,319	188,535	-	-	-
----------------	----------------	----------------	---	---	---

12810806-GRT MTB Trails

EXPENDITURES

511210		Wages-Regular	-	5	-	-	-	-
511240		Wages-Temporary	-	8	-	-	-	-
		SALARIES TOTAL	-	13	-	-	-	-

512141		Social Security	-	1	-	-	-	-
512142		Retirement (Employer)	-	0	-	-	-	-
512144		Health Insurance	-	2	-	-	-	-
		FRINGE TOTAL	-	3	-	-	-	-

TOTAL SALARIES AND FRINGES

-	16	-	-	-	-
---	-----------	---	---	---	---

EXPENDITURES TOTAL

-	16	-	-	-	-
---	-----------	---	---	---	---

EXPENDITURES

-	16	-	-	-	-
---	-----------	---	---	---	---

TOTAL BUSINESS UNIT-12810806-GRT MTB Trails

-	16	-	-	-	-
---	-----------	---	---	---	---

12811 -Dog Park

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES								
451038		Daily Permit Fees	6,705	2,192	5,000	5,000	5,000	5,000
451039		Annual Permit Fees	39,719	34,794	36,252	36,252	38,000	38,000
451308		Postage Fees	41	-	-	-	-	-
457030		Credit Card Surcharge	528	212	-	-	(300)	(300)
485200		Donations Restricted	12,933	2,315	-	-	8,000	8,000
699700		Resv Applied Operating	-	-	-	-	55,457	55,457
699992		Balance Forward Prior Year	-	-	91,457	91,457	-	-
REVENUES TOTAL			59,926	39,513	132,709	132,709	106,157	106,157
EXPENDITURES								
511210		Wages-Regular	31,493	20,155	17,310	17,310	25,978	25,978
511220		Wages-Overtime	84	58	-	-	13	13
511240		Wages-Temporary	15	72	7,707	7,707	-	-
SALARIES TOTAL			31,593	20,285	25,016	25,016	25,991	25,991
512141		Social Security	2,360	1,518	1,914	1,914	1,988	1,988
512142		Retirement (Employer)	1,967	1,114	1,125	1,125	1,221	1,221
512144		Health Insurance	1,467	1,172	-	-	-	-
512145		Life Insurance	24	13	20	20	21	21
512148		Unemployment Compensation	-	2,216	2,500	2,500	-	-
512151		HSA Contribution	178	216	-	-	-	-
512173		Dental Insurance	108	89	-	-	-	-
FRINGE TOTAL			6,104	6,336	5,559	5,559	3,230	3,230
TOTAL SALARIES AND FRINGES			37,697	26,621	30,575	30,575	29,222	29,222
521219		Other Professional Serv	90	-	-	-	-	-
531303		Computer Equipmt & Software	624	-	-	-	-	-
531311		Postage & Box Rent	1,622	815	1,000	1,000	1,000	1,000
531313		Printing & Duplicating	2,608	203	500	500	2,500	2,500
531314		Small Items Of Equipment	-	-	250	250	500	500
531326		Advertising	52	-	-	-	-	-
533236		Wireless Internet	180	240	480	480	480	480
535232		Graveling	97	64	-	-	-	-
535242		Maintain Machinery & Equip	691	197	-	-	400	400
535245		Grounds Improvements	113	78	2,100	2,100	7,000	7,000
535247		Building Repair & Maint	536	(198)	-	-	250	250
535297		Refuse Collection	731	404	722	722	800	800
535344		Household & Janitorial Supp	1,809	840	-	-	500	500
535349		Other Supplies	2,050	977	3,500	3,500	3,000	3,000
536533		Equipment Rent & Lease	161	-	-	-	-	-
571005		Duplicating Allocation	1,477	666	1,331	1,331	3,765	3,765
571009		MIS PC Group Allocation	1,146	625	1,250	1,250	-	-
571010		MIS Systems Grp Alloc(ISIS)	486	264	527	527	514	514
591519		Other Insurance	609	279	617	617	653	653
594950		Operating Reserve	-	-	19,457	19,457	25,573	25,573
OPERATING EXPENDITURES			15,084	5,453	31,733	31,733	46,935	46,935
594821		Capital Improvement Land	-	-	72,000	72,000	30,000	30,000
CAPITAL OUTLAY EXPENDITURES			-	-	72,000	72,000	30,000	30,000
EXPENDITURES TOTAL			52,781	32,074	134,309	134,309	106,157	106,157
REVENUES			59,926	39,513	132,709	132,709	106,157	106,157
EXPENDITURES			52,781	32,074	134,309	134,309	106,157	106,157
TOTAL BUSINESS UNIT-12811 -Dog Park			(7,145)	(7,439)	1,600	1,600	-	-

12812 -Grounds Keeping

REVENUES								
411100		General Property Taxes	17,625	1,812	3,624	3,624	802	802
474118		Parks Interdepartment Billed	-	437	-	-	-	-
474119		Courthouse Interdepart Billed	13,737	9,064	13,550	13,550	14,252	14,252
474120		Sheriff Interdepart Billed	-	-	-	-	5,611	5,611
474150		Human Services Billed	10,509	7,048	17,049	17,049	18,837	18,837
474169		Fair Billed	17,538	10,014	29,123	29,123	25,057	25,057
474170		Land Conservation Billed	1,239	512	2,687	2,687	1,972	1,972
474175		Highway Billed	7,601	4,887	11,920	11,920	13,763	13,763

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES TOTAL			68,248	33,774	77,953	77,953	80,293	80,293
EXPENDITURES								
511110		Salary-Permanent Regular	184	-	-	-	-	-
511210		Wages-Regular	133	-	42,333	42,333	43,368	43,368
511220		Wages-Overtime	-	-	66	66	286	286
511240		Wages-Temporary	-	-	2,254	2,254	2,246	2,246
511330		Wages-Longevity Pay	-	-	15	15	15	15
SALARIES TOTAL			317	-	44,669	44,669	45,915	45,915
512141		Social Security	24	-	3,400	3,400	3,462	3,462
512142		Retirement (Employer)	21	-	1,791	1,791	1,920	1,920
512144		Health Insurance	293	-	1,561	1,561	2,315	2,315
512145		Life Insurance	0	-	1	1	23	23
512148		Unemployment Compensation	(883)	1,256	4,225	4,225	3,500	3,500
512151		HSA Contribution	214	-	131	131	-	-
512173		Dental Insurance	(2)	-	112	112	494	494
FRINGE TOTAL			(333)	1,256	11,221	11,221	11,714	11,714
TOTAL SALARIES AND FRINGES			(16)	1,256	55,889	55,889	57,629	57,629
521219		Other Professional Serv	1	-	-	-	-	-
531314		Small Items Of Equipment	37	499	1,700	1,700	1,700	1,700
531320		Safety Supplies	-	150	500	500	500	500
531326		Advertising	162	-	162	162	162	162
531351		Gas/Diesel	5,845	4,903	4,850	4,850	5,500	5,500
535242		Maintain Machinery & Equip	1,993	2,204	3,200	3,200	3,400	3,400
535245		Grounds Improvements	843	-	5,000	5,000	4,500	4,500
535349		Other Supplies	2,189	968	3,000	3,000	3,000	3,000
535352		Vehicle Parts & Repairs	1,442	-	1,000	1,000	1,000	1,000
536533		Equipment Rent & Lease	-	-	300	300	300	300
571010		MIS Systems Grp Alloc(ISIS)	635	344	688	688	671	671
591519		Other Insurance	1,422	888	1,664	1,664	1,931	1,931
OPERATING EXPENDITURES			14,569	9,956	22,064	22,064	22,664	22,664
EXPENDITURES TOTAL			14,553	11,212	77,953	77,953	80,293	80,293
REVENUES			68,248	33,774	77,953	77,953	80,293	80,293
EXPENDITURES			14,553	11,212	77,953	77,953	80,293	80,293
TOTAL BUSINESS UNIT-12812 -Grounds Keeping			(53,695)	(22,561)	-	-	-	-

12812371-Facilities-Courthouse

EXPENDITURES								
511210		Wages-Regular	6,441	2,970	-	-	-	-
511220		Wages-Overtime	51	-	-	-	-	-
511240		Wages-Temporary	348	551	-	-	-	-
SALARIES TOTAL			6,840	3,521	-	-	-	-
512141		Social Security	521	266	-	-	-	-
512142		Retirement (Employer)	293	96	-	-	-	-
512144		Health Insurance	322	297	-	-	-	-
512145		Life Insurance	0	0	-	-	-	-
512151		HSA Contribution	-	40	-	-	-	-
512173		Dental Insurance	23	21	-	-	-	-
FRINGE TOTAL			1,160	720	-	-	-	-
TOTAL SALARIES AND FRINGES			8,000	4,241	-	-	-	-
521219		Other Professional Serv	-	242	-	-	-	-
529170		Grounds Keeping Charges	230	-	-	-	-	-
531314		Small Items Of Equipment	760	-	-	-	-	-
531351		Gas/Diesel	-	34	-	-	-	-
535245		Grounds Improvements	373	-	-	-	-	-
535349		Other Supplies	1,522	2,279	-	-	-	-
OPERATING EXPENDITURES			2,885	2,555	-	-	-	-
EXPENDITURES TOTAL			10,885	6,796	-	-	-	-
EXPENDITURES			10,885	6,796	-	-	-	-

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
TOTAL BUSINESS UNIT-12812371-Facilities-Courthouse			10,885	6,796	-	-	-	-

12812380-Facilities-Fair Park

EXPENDITURES

511210	Wages-Regular	6,990	4,219	-	-	-	-
511240	Wages-Temporary	462	576	-	-	-	-
SALARIES TOTAL		7,451	4,795	-	-	-	-
512141	Social Security	570	362	-	-	-	-
512142	Retirement (Employer)	229	179	-	-	-	-
512144	Health Insurance	69	539	-	-	-	-
512145	Life Insurance	0	1	-	-	-	-
512151	HSA Contribution	-	119	-	-	-	-
512173	Dental Insurance	12	56	-	-	-	-
FRINGE TOTAL		880	1,257	-	-	-	-
TOTAL SALARIES AND FRINGES		8,331	6,051	-	-	-	-
531314	Small Items Of Equipment	760	-	-	-	-	-
535245	Grounds Improvements	272	-	-	-	-	-
535349	Other Supplies	2,377	-	-	-	-	-
OPERATING EXPENDITURES		3,409	-	-	-	-	-
EXPENDITURES TOTAL		11,739	6,051	-	-	-	-
EXPENDITURES		11,739	6,051	-	-	-	-
TOTAL BUSINESS UNIT-12812380-Facilities-Fair Park			11,739	6,051	-	-	-

12812381-Facilities-Hwy

EXPENDITURES

511210	Wages-Regular	3,678	1,795	-	-	-	-
511240	Wages-Temporary	425	422	-	-	-	-
SALARIES TOTAL		4,103	2,217	-	-	-	-
512141	Social Security	313	169	-	-	-	-
512142	Retirement (Employer)	133	24	-	-	-	-
512144	Health Insurance	135	89	-	-	-	-
512145	Life Insurance	0	0	-	-	-	-
512151	HSA Contribution	18	-	-	-	-	-
512173	Dental Insurance	18	3	-	-	-	-
FRINGE TOTAL		617	285	-	-	-	-
TOTAL SALARIES AND FRINGES		4,720	2,502	-	-	-	-
521219	Other Professional Serv	379	199	-	-	-	-
OPERATING EXPENDITURES		379	199	-	-	-	-
EXPENDITURES TOTAL		5,098	2,701	-	-	-	-
EXPENDITURES		5,098	2,701	-	-	-	-
TOTAL BUSINESS UNIT-12812381-Facilities-Hwy			5,098	2,701	-	-	-

12812383-Facilities-HHS & Lueder House

EXPENDITURES

511210	Wages-Regular	4,306	2,250	-	-	-	-
511240	Wages-Temporary	537	437	-	-	-	-
SALARIES TOTAL		4,843	2,687	-	-	-	-
512141	Social Security	370	204	-	-	-	-
512142	Retirement (Employer)	123	46	-	-	-	-
512144	Health Insurance	49	156	-	-	-	-
512145	Life Insurance	0	0	-	-	-	-
512151	HSA Contribution	18	4	-	-	-	-
512173	Dental Insurance	4	5	-	-	-	-
FRINGE TOTAL		564	416	-	-	-	-

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		TOTAL SALARIES AND FRINGES	5,408	3,103	-	-	-	-
521219		Other Professional Serv	640	336	-	-	-	-
535232		Graveling	141	-	-	-	-	-
535245		Grounds Improvements	583	-	-	-	-	-
		OPERATING EXPENDITURES	1,364	336	-	-	-	-
		EXPENDITURES TOTAL	6,772	3,439	-	-	-	-
		EXPENDITURES	6,772	3,439	-	-	-	-
TOTAL BUSINESS UNIT-12812383-Facilities-HHS & Lueder			6,772	3,439	-	-	-	-

12812384-Grounds Keeping-Potters Field

EXPENDITURES

511210		Wages-Regular	455	151	-	-	-	-
511240		Wages-Temporary	64	40	-	-	-	-
		SALARIES TOTAL	519	191	-	-	-	-
512141		Social Security	40	15	-	-	-	-
512142		Retirement (Employer)	12	1	-	-	-	-
512144		Health Insurance	7	3	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512151		HSA Contribution	7	-	-	-	-	-
512173		Dental Insurance	0	0	-	-	-	-
		FRINGE TOTAL	66	19	-	-	-	-
		TOTAL SALARIES AND FRINGES	585	210	-	-	-	-
535245		Grounds Improvements	405	-	-	-	-	-
		OPERATING EXPENDITURES	405	-	-	-	-	-
		EXPENDITURES TOTAL	990	210	-	-	-	-
		EXPENDITURES	990	210	-	-	-	-
TOTAL BUSINESS UNIT-12812384-Grounds Keeping-Potte			990	210	-	-	-	-

12812387-Facilities-MIS

EXPENDITURES

511210		Wages-Regular	-	87	-	-	-	-
		SALARIES TOTAL	-	87	-	-	-	-
512141		Social Security	-	7	-	-	-	-
512142		Retirement (Employer)	-	2	-	-	-	-
512144		Health Insurance	-	6	-	-	-	-
512173		Dental Insurance	-	1	-	-	-	-
		FRINGE TOTAL	-	16	-	-	-	-
		TOTAL SALARIES AND FRINGES	-	103	-	-	-	-
535245		Grounds Improvements	98	-	-	-	-	-
		OPERATING EXPENDITURES	98	-	-	-	-	-
		EXPENDITURES TOTAL	98	103	-	-	-	-
		EXPENDITURES	98	103	-	-	-	-
TOTAL BUSINESS UNIT-12812387-Facilities-MIS			98	103	-	-	-	-

12812394-Facilities-UW-Ext & Wrk Dev

EXPENDITURES

511210		Wages-Regular	43	518	-	-	-	-
511240		Wages-Temporary	-	191	-	-	-	-
		SALARIES TOTAL	43	709	-	-	-	-

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512141		Social Security	3	54	-	-	-	-
512142		Retirement (Employer)	3	7	-	-	-	-
512144		Health Insurance	7	21	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512173		Dental Insurance	-	3	-	-	-	-
		FRINGE TOTAL	13	85	-	-	-	-
		TOTAL SALARIES AND FRINGES	57	794	-	-	-	-
521219		Other Professional Serv	417	219	-	-	-	-
		OPERATING EXPENDITURES	417	219	-	-	-	-
		EXPENDITURES TOTAL	473	1,012	-	-	-	-
		EXPENDITURES	473	1,012	-	-	-	-
TOTAL BUSINESS UNIT-12812394-Facilities-UW-Ext & Wrk			473	1,012	-	-	-	-

12812396-Facilities-Sheriff Annex

EXPENDITURES								
511210		Wages-Regular	14	253	-	-	-	-
511240		Wages-Temporary	-	8	-	-	-	-
		SALARIES TOTAL	14	260	-	-	-	-
512141		Social Security	1	20	-	-	-	-
512142		Retirement (Employer)	1	16	-	-	-	-
512144		Health Insurance	(0)	31	-	-	-	-
512145		Life Insurance	0	0	-	-	-	-
512151		HSA Contribution	-	3	-	-	-	-
512173		Dental Insurance	-	6	-	-	-	-
		FRINGE TOTAL	2	76	-	-	-	-
		TOTAL SALARIES AND FRINGES	16	336	-	-	-	-
		EXPENDITURES TOTAL	16	336	-	-	-	-
		EXPENDITURES	16	336	-	-	-	-
TOTAL BUSINESS UNIT-12812396-Facilities-Sheriff Annex			16	336	-	-	-	-

12812397-Facilities-Shooting Range

EXPENDITURES								
511210		Wages-Regular	-	89	-	-	-	-
		SALARIES TOTAL	-	89	-	-	-	-
512141		Social Security	-	7	-	-	-	-
512142		Retirement (Employer)	-	4	-	-	-	-
512173		Dental Insurance	-	1	-	-	-	-
		FRINGE TOTAL	-	11	-	-	-	-
		TOTAL SALARIES AND FRINGES	-	100	-	-	-	-
		EXPENDITURES TOTAL	-	100	-	-	-	-
		EXPENDITURES	-	100	-	-	-	-
TOTAL BUSINESS UNIT-12812397-Facilities-Shooting Range			-	100	-	-	-	-

12813 -Flood Mitigation Prop Maint

REVENUES								
411100		General Property Taxes	45,870	-	-	-	-	-
699999		Budgetary Fund Balance	-	-	35,000	35,000	-	-
		REVENUES TOTAL	45,870	-	35,000	35,000	-	-
EXPENDITURES								
511210		Wages-Regular	1,823	873	-	-	-	-

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
511220		Wages-Overtime	8	-	-	-	-	-
		SALARIES TOTAL	1,830	873	-	-	-	-
512141		Social Security	134	63	-	-	-	-
512142		Retirement (Employer)	106	43	-	-	-	-
512144		Health Insurance	155	83	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512151		HSA Contribution	19	15	-	-	-	-
512173		Dental Insurance	11	6	-	-	-	-
		FRINGE TOTAL	426	210	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,256	1,083	-	-	-	-
521220		Consultant	-	-	35,000	35,000	-	-
535245		Grounds Improvements	16,800	-	-	-	-	-
536533		Equipment Rent & Lease	767	-	-	-	-	-
		OPERATING EXPENDITURES	17,567	-	35,000	35,000	-	-
		EXPENDITURES TOTAL	19,823	1,083	35,000	35,000	-	-
		REVENUES	45,870	-	35,000	35,000	-	-
		EXPENDITURES	19,823	1,083	35,000	35,000	-	-
TOTAL BUSINESS UNIT-12813 -Flood Mitigation Prop Ma			(26,047)	1,083	-	-	-	-

12814 -Altpeter County Park

REVENUES								
411100		General Property Taxes	-	-	-	-	8	8
REVENUES TOTAL			-	-	-	-	8	8
EXPENDITURES								
511210		Wages-Regular	38	356	-	-	-	-
511240		Wages-Temporary	-	54	-	-	-	-
		SALARIES TOTAL	38	411	-	-	-	-
512141		Social Security	3	31	-	-	-	-
512142		Retirement (Employer)	3	18	-	-	-	-
512144		Health Insurance	(0)	30	-	-	-	-
512145		Life Insurance	-	0	-	-	-	-
512151		HSA Contribution	-	2	-	-	-	-
512173		Dental Insurance	0	3	-	-	-	-
		FRINGE TOTAL	6	85	-	-	-	-
		TOTAL SALARIES AND FRINGES	43	496	-	-	-	-
591519		Other Insurance	-	3	-	-	8	8
		OPERATING EXPENDITURES	-	3	-	-	8	8
		EXPENDITURES TOTAL	43	499	-	-	8	8
		REVENUES	-	-	-	-	8	8
		EXPENDITURES	43	499	-	-	8	8
TOTAL BUSINESS UNIT-12814 -Altpeter County Park			43	499	-	-	-	-

12815 -Blackhawk Island Fishing Wharf

EXPENDITURES								
511210		Wages-Regular	265	812	-	-	-	-
511240		Wages-Temporary	-	58	-	-	-	-
		SALARIES TOTAL	265	870	-	-	-	-
512141		Social Security	20	66	-	-	-	-
512142		Retirement (Employer)	18	40	-	-	-	-
512144		Health Insurance	-	92	-	-	-	-
512145		Life Insurance	(0)	0	-	-	-	-
512173		Dental Insurance	5	19	-	-	-	-
		FRINGE TOTAL	43	217	-	-	-	-

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		TOTAL SALARIES AND FRINGES	307	1,087	-	-	-	-
521219		Other Professional Serv	350	432	-	-	-	-
535245		Grounds Improvements	32	-	-	-	-	-
535349		Other Supplies	-	12	-	-	-	-
		OPERATING EXPENDITURES	382	444	-	-	-	-
		EXPENDITURES TOTAL	689	1,531	-	-	-	-
		EXPENDITURES	689	1,531	-	-	-	-
TOTAL BUSINESS UNIT-12815 -Blackhawk Island Fishing			689	1,531	-	-	-	-

12816 -Burnt Village Hist Site & Lauc

REVENUES

411100	General Property Taxes	-	-	-	-	15	15
421001	State Aid	-	-	7,500	7,500	-	-
485200	Donations Restricted	44	31	3,000	3,000	-	-
699999	Budgetary Fund Balance	-	-	4,500	4,500	-	-

REVENUES TOTAL

44	31	15,000	15,000	15	15
-----------	-----------	---------------	---------------	-----------	-----------

EXPENDITURES

511210	Wages-Regular	43	671	-	-	-	-
511240	Wages-Temporary	-	25	-	-	-	-
	SALARIES TOTAL	43	696	-	-	-	-
512141	Social Security	3	53	-	-	-	-
512142	Retirement (Employer)	3	40	-	-	-	-
512144	Health Insurance	(0)	35	-	-	-	-
512145	Life Insurance	-	0	-	-	-	-
512151	HSA Contribution	-	1	-	-	-	-
512173	Dental Insurance	0	5	-	-	-	-
	FRINGE TOTAL	6	134	-	-	-	-

TOTAL SALARIES AND FRINGES

49	829	-	-	-	-
----	-----	---	---	---	---

536533	Equipment Rent & Lease	615	120	-	-	-	-
591519	Other Insurance	-	6	-	-	15	15
	OPERATING EXPENDITURES	615	126	-	-	15	15

594821	Capital Improvement Land	-	-	15,000	15,000	-	-
	CAPITAL OUTLAY EXPENDITURES	-	-	15,000	15,000	-	-

EXPENDITURES TOTAL

664	956	15,000	15,000	15	15
------------	------------	---------------	---------------	-----------	-----------

REVENUES

EXPENDITURES

44	31	15,000	15,000	15	15
664	956	15,000	15,000	15	15

TOTAL BUSINESS UNIT-12816 -Burnt Village Hist Site & L

621	925	-	-	-	-
------------	------------	----------	----------	----------	----------

12817 -Cappies Landing

REVENUES

411100	General Property Taxes	-	-	-	-	13	13
457024	Camping Fees	760	447	-	-	-	-
485200	Donations Restricted	86	9	-	-	-	-

REVENUES TOTAL

846	456	-	-	13	13
------------	------------	----------	----------	-----------	-----------

EXPENDITURES

511210	Wages-Regular	82	1,641	-	-	-	-
511220	Wages-Overtime	-	61	-	-	-	-
511240	Wages-Temporary	10	81	-	-	-	-
	SALARIES TOTAL	93	1,783	-	-	-	-

512141	Social Security	7	135	-	-	-	-
512142	Retirement (Employer)	5	81	-	-	-	-
512144	Health Insurance	(0)	200	-	-	-	-
512145	Life Insurance	0	1	-	-	-	-

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512151		HSA Contribution	-	17	-	-	-	-
512173		Dental Insurance	1	13	-	-	-	-
		FRINGE TOTAL	13	446	-	-	-	-
		TOTAL SALARIES AND FRINGES	106	2,229	-	-	-	-
521219		Other Professional Serv	190	30	-	-	-	-
531100		Permits Purchased	201	201	-	-	-	-
535232		Graveling	222	-	-	-	-	-
535245		Grounds Improvements	79	200	-	-	-	-
535247		Building Repair & Maint	79	-	-	-	-	-
535349		Other Supplies	63	-	-	-	-	-
536533		Equipment Rent & Lease	161	-	-	-	-	-
591519		Other Insurance	-	6	-	-	13	13
		OPERATING EXPENDITURES	995	437	-	-	13	13
		EXPENDITURES TOTAL	1,100	2,666	-	-	13	13
		REVENUES	846	456	-	-	13	13
		EXPENDITURES	1,100	2,666	-	-	13	13
TOTAL BUSINESS UNIT-12817 -Cappies Landing			254	2,210	-	-	-	-

12818 -Cold Spring Creamery

REVENUES								
411100		General Property Taxes	-	-	-	-	36	36
REVENUES TOTAL			-	-	-	-	36	36
EXPENDITURES								
511210		Wages-Regular	29	370	-	-	-	-
511220		Wages-Overtime	-	6	-	-	-	-
511240		Wages-Temporary	-	41	-	-	-	-
		SALARIES TOTAL	29	417	-	-	-	-
512141		Social Security	2	32	-	-	-	-
512142		Retirement (Employer)	2	17	-	-	-	-
512144		Health Insurance	(0)	17	-	-	-	-
512145		Life Insurance	-	0	-	-	-	-
512151		HSA Contribution	-	2	-	-	-	-
512173		Dental Insurance	0	4	-	-	-	-
		FRINGE TOTAL	4	71	-	-	-	-
		TOTAL SALARIES AND FRINGES	34	489	-	-	-	-
521219		Other Professional Serv	165	-	-	-	-	-
535245		Grounds Improvements	26	-	-	-	-	-
591519		Other Insurance	-	16	-	-	36	36
		OPERATING EXPENDITURES	191	16	-	-	36	36
		EXPENDITURES TOTAL	225	504	-	-	36	36
		REVENUES	-	-	-	-	36	36
		EXPENDITURES	225	504	-	-	36	36
TOTAL BUSINESS UNIT-12818 -Cold Spring Creamery			225	504	-	-	-	-

12819 -Crawfish River Park

REVENUES								
421001		State Aid	2,500	-	-	-	-	-
485200		Donations Restricted	2,509	-	-	-	-	-
REVENUES TOTAL			5,009	-	-	-	-	-
EXPENDITURES								
511210		Wages-Regular	-	309	-	-	-	-
511220		Wages-Overtime	-	44	-	-	-	-
		SALARIES TOTAL	-	353	-	-	-	-

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512141		Social Security	-	27	-	-	-	-
512142		Retirement (Employer)	-	23	-	-	-	-
512144		Health Insurance	-	20	-	-	-	-
512145		Life Insurance	-	0	-	-	-	-
512173		Dental Insurance	-	7	-	-	-	-
		FRINGE TOTAL	-	77	-	-	-	-
		TOTAL SALARIES AND FRINGES	-	430	-	-	-	-
512129		Other Professional Serv	3,000	-	-	-	-	-
535232		Graveling	26	-	-	-	-	-
535245		Grounds Improvements	1,625	-	-	-	-	-
535349		Other Supplies	555	-	-	-	-	-
		OPERATING EXPENDITURES	5,206	-	-	-	-	-
		EXPENDITURES TOTAL	5,206	430	-	-	-	-
		REVENUES	5,009	-	-	-	-	-
		EXPENDITURES	5,206	430	-	-	-	-
TOTAL BUSINESS UNIT-12819 -Crawfish River Park			197	430	-	-	-	-

12820 -Hwy 16 Landing

EXPENDITURES

511210		Wages-Regular	17	655	-	-	-	-
511220		Wages-Overtime	-	37	-	-	-	-
511240		Wages-Temporary	-	50	-	-	-	-
		SALARIES TOTAL	17	742	-	-	-	-
512141		Social Security	1	56	-	-	-	-
512142		Retirement (Employer)	1	27	-	-	-	-
512144		Health Insurance	-	66	-	-	-	-
512145		Life Insurance	-	0	-	-	-	-
512151		HSA Contribution	-	8	-	-	-	-
512173		Dental Insurance	1	5	-	-	-	-
		FRINGE TOTAL	3	163	-	-	-	-
		TOTAL SALARIES AND FRINGES	20	904	-	-	-	-
512129		Other Professional Serv	446	-	-	-	-	-
535245		Grounds Improvements	635	-	-	-	-	-
535247		Building Repair & Maint	32	-	-	-	-	-
535349		Other Supplies	175	-	-	-	-	-
		OPERATING EXPENDITURES	1,287	-	-	-	-	-
		EXPENDITURES TOTAL	1,307	904	-	-	-	-
		EXPENDITURES	1,307	904	-	-	-	-
TOTAL BUSINESS UNIT-12820 -Hwy 16 Landing			1,307	904	-	-	-	-

12821 -Hwy K Wayside

EXPENDITURES

511210		Wages-Regular	-	37	-	-	-	-
		SALARIES TOTAL	-	37	-	-	-	-
512141		Social Security	-	3	-	-	-	-
512142		Retirement (Employer)	-	2	-	-	-	-
512144		Health Insurance	-	13	-	-	-	-
512145		Life Insurance	-	0	-	-	-	-
512151		HSA Contribution	-	8	-	-	-	-
		FRINGE TOTAL	-	27	-	-	-	-
		TOTAL SALARIES AND FRINGES	-	64	-	-	-	-
		EXPENDITURES TOTAL	-	64	-	-	-	-
		EXPENDITURES	-	64	-	-	-	-

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
TOTAL BUSINESS UNIT-12821 -Hwy K Wayside			-	64	-	-	-	-
<hr/>								
12822 -Indian Mounds Park								
REVENUES								
411100		General Property Taxes	-	-	-	-	10	10
REVENUES TOTAL			-	-	-	-	10	10
<hr/>								
EXPENDITURES								
511210		Wages-Regular	333	495	-	-	-	-
511240		Wages-Temporary	-	174	-	-	-	-
SALARIES TOTAL			333	668	-	-	-	-
512141		Social Security	26	51	-	-	-	-
512142		Retirement (Employer)	22	19	-	-	-	-
512144		Health Insurance	-	20	-	-	-	-
512145		Life Insurance	(0)	0	-	-	-	-
512173		Dental Insurance	9	5	-	-	-	-
FRINGE TOTAL			57	94	-	-	-	-
TOTAL SALARIES AND FRINGES			390	763	-	-	-	-
535245		Grounds Improvements	969	-	-	-	-	-
536533		Equipment Rent & Lease	112	-	-	-	-	-
591519		Other Insurance	-	4	-	-	10	10
OPERATING EXPENDITURES			1,081	4	-	-	10	10
EXPENDITURES TOTAL			1,471	767	-	-	10	10
REVENUES			-	-	-	-	10	10
EXPENDITURES			1,471	767	-	-	10	10
TOTAL BUSINESS UNIT-12822 -Indian Mounds Park			1,471	767	-	-	-	-
<hr/>								
12823 -Joy County Park								
REVENUES								
411100		General Property Taxes	-	-	-	-	2	2
REVENUES TOTAL			-	-	-	-	2	2
<hr/>								
EXPENDITURES								
511210		Wages-Regular	-	53	-	-	-	-
SALARIES TOTAL			-	53	-	-	-	-
512141		Social Security	-	4	-	-	-	-
512142		Retirement (Employer)	-	3	-	-	-	-
512144		Health Insurance	-	32	-	-	-	-
512145		Life Insurance	-	0	-	-	-	-
512151		HSA Contribution	-	14	-	-	-	-
FRINGE TOTAL			-	54	-	-	-	-
TOTAL SALARIES AND FRINGES			-	106	-	-	-	-
591519		Other Insurance	-	1	-	-	2	2
OPERATING EXPENDITURES			-	1	-	-	2	2
EXPENDITURES TOTAL			-	107	-	-	2	2
REVENUES			-	-	-	-	2	2
EXPENDITURES			-	107	-	-	2	2
TOTAL BUSINESS UNIT-12823 -Joy County Park			-	107	-	-	-	-
<hr/>								
12824 -Kanow County Park								
REVENUES								
411100		General Property Taxes	-	-	-	-	7,604	7,604
421001		State Aid	-	-	-	-	7,500	7,500

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
457017		Park Shelter Rental Fees	-	62	-	-	-	-
457019		Park Shelter Deposits	-	100	-	-	-	-
REVENUES TOTAL			-	162	-	-	15,104	15,104
EXPENDITURES								
511210		Wages-Regular	35	1,724	-	-	-	-
511240		Wages-Temporary	-	58	-	-	-	-
SALARIES TOTAL			35	1,782	-	-	-	-
512141		Social Security	3	135	-	-	-	-
512142		Retirement (Employer)	2	80	-	-	-	-
512144		Health Insurance	(0)	214	-	-	-	-
512145		Life Insurance	-	0	-	-	-	-
512151		HSA Contribution	-	6	-	-	-	-
512173		Dental Insurance	1	24	-	-	-	-
FRINGE TOTAL			6	459	-	-	-	-
TOTAL SALARIES AND FRINGES			41	2,241	-	-	-	-
521219		Other Professional Serv	388	94	-	-	-	-
533222		Electric	126	118	-	-	-	-
535245		Grounds Improvements	479	-	-	-	-	-
535247		Building Repair & Maint	-	106	-	-	-	-
591519		Other Insurance	-	45	-	-	104	104
OPERATING EXPENDITURES			993	364	-	-	104	104
594821		Capital Improvement Land	-	-	-	-	15,000	15,000
CAPITAL OUTLAY EXPENDITURES			-	-	-	-	15,000	15,000
EXPENDITURES TOTAL			1,033	2,605	-	-	15,104	15,104
REVENUES			-	162	-	-	15,104	15,104
EXPENDITURES			1,033	2,605	-	-	15,104	15,104
TOTAL BUSINESS UNIT-12824 -Kanow County Park			1,033	2,443	-	-	-	-

12825 -Pohlman County Park

REVENUES								
411100		General Property Taxes	-	-	-	-	80	80
REVENUES TOTAL			-	-	-	-	80	80
EXPENDITURES								
511210		Wages-Regular	215	1,118	-	-	-	-
511240		Wages-Temporary	-	72	-	-	-	-
SALARIES TOTAL			215	1,191	-	-	-	-
512141		Social Security	16	90	-	-	-	-
512142		Retirement (Employer)	14	53	-	-	-	-
512144		Health Insurance	(1)	84	-	-	-	-
512145		Life Insurance	0	0	-	-	-	-
512151		HSA Contribution	-	13	-	-	-	-
512173		Dental Insurance	3	10	-	-	-	-
FRINGE TOTAL			33	251	-	-	-	-
TOTAL SALARIES AND FRINGES			248	1,442	-	-	-	-
521219		Other Professional Serv	190	-	-	-	-	-
591519		Other Insurance	-	35	-	-	80	80
OPERATING EXPENDITURES			190	35	-	-	80	80
EXPENDITURES TOTAL			438	1,476	-	-	80	80
REVENUES			-	-	-	-	80	80
EXPENDITURES			438	1,476	-	-	80	80
TOTAL BUSINESS UNIT-12825 -Pohlman County Park			438	1,476	-	-	-	-

12826 -Rock Lake County Park

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES								
411100		General Property Taxes	-	-	-	-	254	254
457017		Park Shelter Rental Fees	-	1,185	-	-	-	-
457019		Park Shelter Deposits	-	600	-	-	-	-
485200		Donations Restricted	500	-	-	-	-	-
699700		Resv Applied Operating	-	-	-	500	-	-
REVENUES TOTAL			500	1,785	-	500	254	254
EXPENDITURES								
511210		Wages-Regular	265	2,865	-	-	-	-
511240		Wages-Temporary	18	186	-	-	-	-
SALARIES TOTAL			283	3,051	-	-	-	-
512141		Social Security	21	232	-	-	-	-
512142		Retirement (Employer)	18	131	-	-	-	-
512144		Health Insurance	(0)	203	-	-	-	-
512145		Life Insurance	0	1	-	-	-	-
512151		HSA Contribution	-	18	-	-	-	-
512173		Dental Insurance	7	21	-	-	-	-
FRINGE TOTAL			45	607	-	-	-	-
TOTAL SALARIES AND FRINGES			328	3,658	-	-	-	-
521219		Other Professional Serv	763	229	-	-	-	-
533222		Electric	660	291	-	-	-	-
535245		Grounds Improvements	1,452	72	-	-	-	-
535349		Other Supplies	11	-	-	-	-	-
536533		Equipment Rent & Lease	70	-	-	-	-	-
591519		Other Insurance	-	111	-	-	254	254
594950		Operating Reserve	-	-	-	500	-	-
OPERATING EXPENDITURES			2,955	702	-	500	254	254
EXPENDITURES TOTAL			3,283	4,360	-	500	254	254
REVENUES			500	1,785	-	500	254	254
EXPENDITURES			3,283	4,360	-	500	254	254
TOTAL BUSINESS UNIT-12826 -Rock Lake County Park			2,783	2,575	-	-	-	-

12827 -Rock River County Park

REVENUES								
411100		General Property Taxes	-	-	-	-	69	69
457017		Park Shelter Rental Fees	-	104	-	-	-	-
457019		Park Shelter Deposits	-	100	-	-	-	-
485200		Donations Restricted	148	40	-	-	-	-
REVENUES TOTAL			148	244	-	-	69	69
EXPENDITURES								
511210		Wages-Regular	79	1,396	-	-	-	-
511240		Wages-Temporary	15	53	-	-	-	-
SALARIES TOTAL			94	1,449	-	-	-	-
512141		Social Security	7	110	-	-	-	-
512142		Retirement (Employer)	5	70	-	-	-	-
512144		Health Insurance	(0)	120	-	-	-	-
512145		Life Insurance	0	0	-	-	-	-
512151		HSA Contribution	-	7	-	-	-	-
512173		Dental Insurance	1	19	-	-	-	-
FRINGE TOTAL			13	327	-	-	-	-
TOTAL SALARIES AND FRINGES			107	1,776	-	-	-	-
521219		Other Professional Serv	30	-	-	-	-	-
535245		Grounds Improvements	-	200	-	-	-	-
535247		Building Repair & Maint	-	53	-	-	-	-
591519		Other Insurance	-	30	-	-	69	69
OPERATING EXPENDITURES			30	283	-	-	69	69

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES TOTAL			137	2,058	-	-	69	69
REVENUES			148	244	-	-	69	69
EXPENDITURES			137	2,058	-	-	69	69
TOTAL BUSINESS UNIT-12827 -Rock River County Park			(11)	1,814	-	-	-	-

12828 -Rome Pond County Park

REVENUES								
411100		General Property Taxes	-	-	-	-	66	66
REVENUES TOTAL			-	-	-	-	66	66
EXPENDITURES								
511210		Wages-Regular	92	813	-	-	-	-
511220		Wages-Overtime	-	11	-	-	-	-
511240		Wages-Temporary	5	33	-	-	-	-
SALARIES TOTAL			97	858	-	-	-	-
512141		Social Security	7	65	-	-	-	-
512142		Retirement (Employer)	6	36	-	-	-	-
512144		Health Insurance	(0)	50	-	-	-	-
512145		Life Insurance	0	0	-	-	-	-
512151		HSA Contribution	-	5	-	-	-	-
512173		Dental Insurance	0	9	-	-	-	-
FRINGE TOTAL			13	165	-	-	-	-
TOTAL SALARIES AND FRINGES			110	1,022	-	-	-	-
521219		Other Professional Serv	30	-	-	-	-	-
591519		Other Insurance	-	29	-	-	66	66
OPERATING EXPENDITURES			30	29	-	-	66	66
EXPENDITURES TOTAL			140	1,051	-	-	66	66
REVENUES			-	-	-	-	66	66
EXPENDITURES			140	1,051	-	-	66	66
TOTAL BUSINESS UNIT-12828 -Rome Pond County Park			140	1,051	-	-	-	-

12829 -Welcome Travelers County Park

REVENUES								
411100		General Property Taxes	-	-	-	-	80	80
457017		Park Shelter Rental Fees	-	535	-	-	-	-
457019		Park Shelter Deposits	-	500	-	-	-	-
REVENUES TOTAL			-	1,035	-	-	80	80
EXPENDITURES								
511210		Wages-Regular	61	1,075	-	-	-	-
511240		Wages-Temporary	-	165	-	-	-	-
SALARIES TOTAL			61	1,240	-	-	-	-
512141		Social Security	5	94	-	-	-	-
512142		Retirement (Employer)	4	45	-	-	-	-
512144		Health Insurance	(0)	38	-	-	-	-
512145		Life Insurance	-	0	-	-	-	-
512151		HSA Contribution	-	2	-	-	-	-
512173		Dental Insurance	0	9	-	-	-	-
FRINGE TOTAL			9	188	-	-	-	-
TOTAL SALARIES AND FRINGES			70	1,428	-	-	-	-
521219		Other Professional Serv	745	30	-	-	-	-
535344		Household & Janitorial Supp	5	-	-	-	-	-
591519		Other Insurance	-	35	-	-	80	80
OPERATING EXPENDITURES			750	65	-	-	80	80
EXPENDITURES TOTAL			820	1,493	-	-	80	80

Parks Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		REVENUES	-	1,035	-	-	80	80
		EXPENDITURES	820	1,493	-	-	80	80
TOTAL BUSINESS UNIT-12829 -Welcome Travelers Coun			<u>820</u>	<u>458</u>	-	-	-	-
		REVENUES	1,456,281	530,619	1,979,646	4,262,635	1,626,141	1,626,141
		EXPENDITURES	1,086,964	815,339	2,224,198	4,330,143	1,626,141	1,626,141
TOTAL Parks Department DEPARTMENT			<u>(369,317)</u>	<u>284,721</u>	<u>244,552</u>	<u>67,508</u>	-	-

Planning & Zoning

DIVISION MISSION

To provide service to the people of Jefferson County relating to implementation and enforcement of the Comprehensive and Agricultural Preservation and Land Use Plan, Zoning Ordinance, Floodplain Ordinance, shoreland/wetland, sanitation and private onsite waste treatment system maintenance and solid waste/recycling programs including Clean Sweep, e-waste and drug collections to assist those individuals or groups with the planning and permitting processes these plans and ordinances require.

DIVISION GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Implement effective County Planning as directed through proper planning methods including public participation and adoption.	Adopt and implement ordinances based on the Comprehensive Plan.	Goal 6	On-going
	Educate landowners/public on Comprehensive Plan and County Planning.	Strategy 6.8	On-going
	Update the County Comprehensive Plan as required or deemed necessary.	Strategy 6.8	Completed 2021
Adopt and implement a certified Farmland Preservation Plan and Ordinance.	Adopt and implement a Farmland Preservation Ordinance that is in compliance with Wi Chap 91 and ATCP 49.	Strategy 6.7 Strategy 10.1	On-going - anticipated completion 2022
	Update the plan as required and continue to be certified by DATCP.	Strategy 10.2	Completed 2021
	Educate landowners and public on planning and Farmland Preservation.	Strategy 6.8	On-going
Adopt and implement a Floodplain Ordinance as required by FEMA and DNR for participation in the National Floodplain Insurance Program.	Adopt and implement a certified floodplain ordinance, allowing Jefferson County landowners to participate in the National Floodplain Insurance Program.		On-going
Implement a Solid Waste/Clean Sweep Program.	Provide Jefferson County residents a method to properly dispose of hazardous materials, pharmaceutical drugs, tires, etc.	Strategy 6.4	Yearly events, on-going

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2021	2022 (Est)	2023 (Est)
Landowner, contractor, citizens, attorney, realtor and other stakeholder inquires.	Daily contact with stakeholders	--	--
Administer Zoning Ordinance, Review and issue Zoning and Land Use Permits.	573 permits	600 permits	625 permits
Administer Shoreland Ordinance (NR 115), Review and issue Shoreland/Wetland Permits.	24 permits	25 permits	30 permits
Administer Floodplain Ordinance (NFIP, 44 CRF, Wis Stat 87), Review and issue floodplain permits.	6 permits	6 permits	10 permits
Administer Private Onsite Wastewater Treatment Systems Ordinance (including Maintenance Program), Review and issue POWTS Permits.	134 permits	140 permits	145 permits
Soil Test Review and retention.	120 Soil Tests	125 Soil Tests	130 Soil Tests
Comprehensive Plan (Wis Stat 66.1001).	--	--	--
Farmland Preservation Program (Plan and Ordinance).	--	--	--
Enforce violations of all ordinances administered by the Department.	Worked on 140 violations	140 violations	140 violations
Wisconsin Fund Administration.	--	--	--
Clean Sweep Program, Tire Recycling, Electronic Recycling Program, Drug Take Back and Educate Residents About Recycling.	5 Clean Sweep Events	5 Clean Sweep Events	5 Clean Sweep Events

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2021 and 2022 fiscal years are as follows:

- Amend the Zoning Ordinance and recertify as a Farmland Preservation Zoning Ordinance
- Updated the Private On-site Wastewater Treatment System Ordinance
- Successfully assist landowners, builders and developers
- Inspect approximately 130 POWTS installations and 70 Soil Test
- Review and issue approximately 600 Zoning Permits

Land Information

DIVISION MISSION

The mission of the Land Information Office is to develop and maintain land information and systems for processing, analyzing and disseminating accurate geospatial information that supports an array of county programs and services in addition to real estate industry as a whole. The main areas of responsibility encompass real property listing, land information modernization program, Geographic Information Systems (GIS), document imaging, and land survey services.

DIVISION GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Update data for use by County stakeholders to use during decision making processes	Provide a system to view and utilized data for stakeholders	GOAL 6: Coordinate a system where smart growth and natural resources complement each other.	Ongoing
Update County-wide Orthoimagery and Pictometry	Provide a current overhead view county-wide for internal and external GIS users – contracted services.	GOAL 6: Coordinate a system where smart growth and natural resources complement each other.	2023
Complete scanning and indexing of building and site plans for all county facilities.	Create searchable index of building plans for project bidding and in case hardcopies are damaged or lost.	GOAL 9: Devise an infrastructure plan to improve our county road system and Buildings.	Ongoing
Provide a robust, effective and efficient GIS system and Land Records System for internal and external stakeholders	Improve parcel map accuracy and consistency for use by stakeholders	GOAL 4: Establish a cohesive, efficient, and cost-effective program for protective and public services throughout the County.	Ongoing
Update County GIS data to NextGen - 911	Conform to a State-wide model and improve accuracy and efficiency	GOAL 4: Establish a cohesive, efficient, and cost-effective program for protective and public services throughout the County.	2022 -2023

PROGRAM EVALUATION

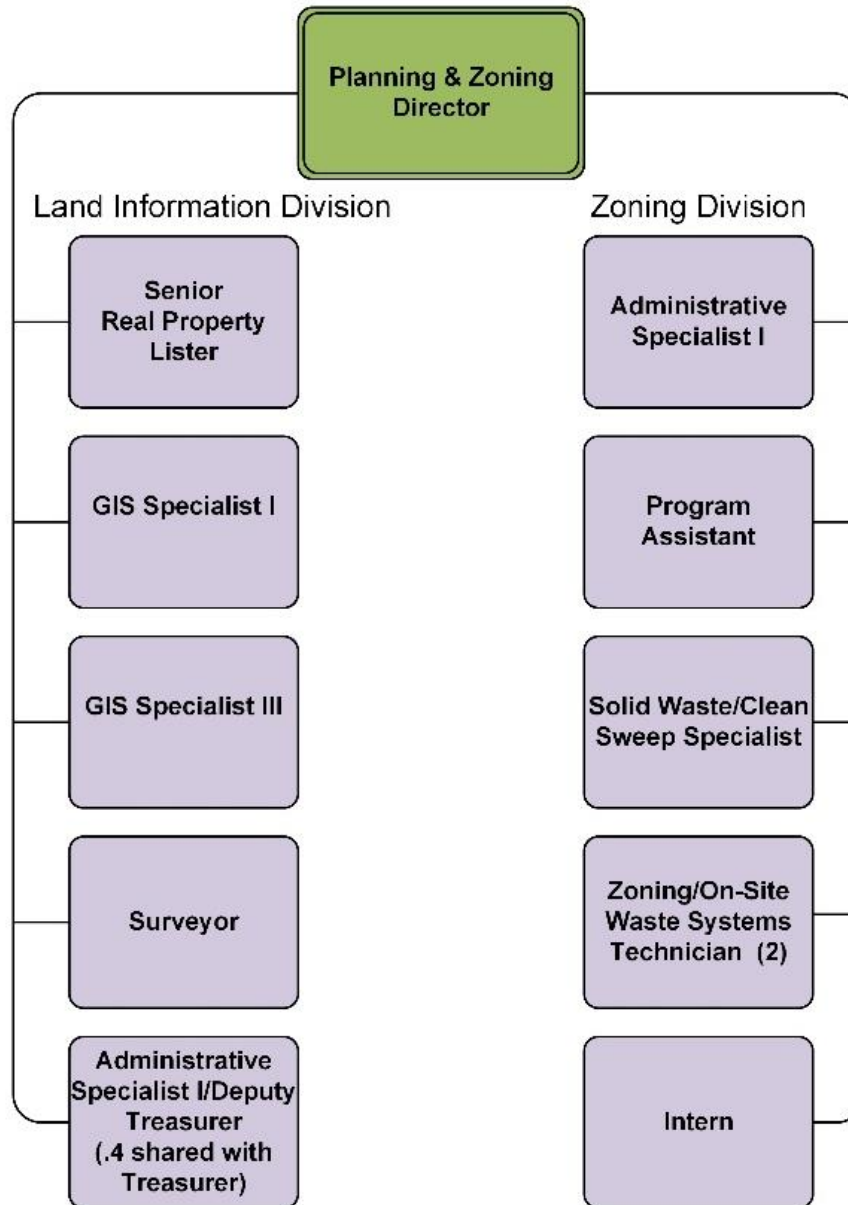
Program/Service Description	Output Measures		
	2021	2022	2023 (Est)
Real Estate Documents Processed.	3,665	3,700	3,800
New Parcels Processed and Mapped.	179	175	180
Real Estate Tax Parcel Records Maintained.	44,113	44,233	44,355
Land Surveyor perform maintenance to County coordinate system	100 monuments updated	100 monuments maintained	100 monuments maintained
Final Certified Survey Maps Reviewed.	95	100	105

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2021 and 2022 fiscal years are as follows:

- Improve data and transition to NextGen 911 data standards
- Transition GIS data and processes from single server architecture to multi-server architecture
- Implement new data and processes into GIS

DEPARTMENT ORGANIZATIONAL CHART



Planning & Zoning Department

Financial Summary

	2021 Actual	2022 Estimate	2022		Change from 2022	
			Amended Budget	2023 Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	21,631	15,000	15,000	18,500	3,500	23.33%
Licenses and Permits	213,910	212,000	212,000	205,000	(7,000)	-3.30%
Fines and Forfeitures	-	-	-	-	-	-
Public Charges	123,891	89,000	89,000	94,500	5,500	6.18%
Intergovernmental Charges	23,716	20,000	20,000	20,000	-	-
Misc. Revenue	4,396	4,000	4,000	4,000	-	0.00%
Other Financing Sources	-	271,246	271,245	-	(271,245)	-100.00%
Total Revenues	387,544	611,246	611,245	342,000	(269,245)	-44.05%
Expenditures						
Personnel Expenses	480,236	519,825	519,825	590,761	70,936	13.65%
Purchased Services	182,173	80,000	80,000	80,000	-	0.00%
Operating Costs	26,005	35,491	33,908	29,750	(4,158)	-12.26%
Interdept. Charges	24,555	27,656	27,655	30,863	3,208	11.60%
Other Expenses	33,914	4,567	4,562	5,364	802	17.58%
Capital Items	-	-	-	-	-	-
Other Financing Uses	-	265,658	265,658	-	(265,658)	-100.00%
Total Expenditures	746,883	933,197	931,608	736,738	(194,870)	-20.92%
Property Taxes	278,048	320,363	320,363	394,738	74,375	23.22%
Addition to (Use of) Fund Balance	(81,291)	(1,588)	-	-		

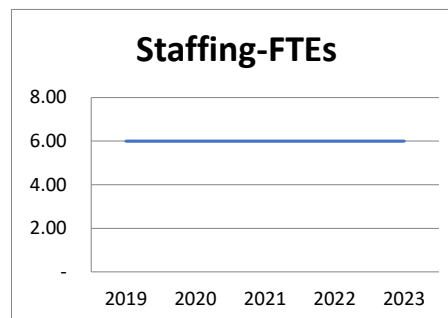
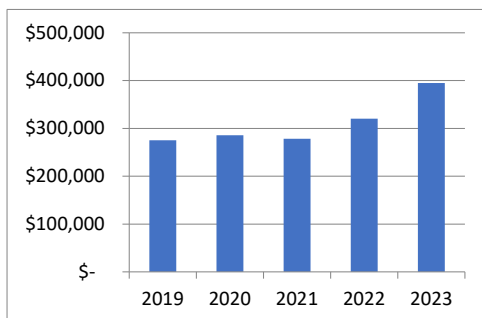
Summary Highlights:

The 2023 budget provides \$394,738 in tax levy, which is a \$74,375 increase in levy from the 2022 amended budget. This is primarily due to the increase in personnel cost.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Planning And Zoning-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
12901 -Zoning								
REVENUES								
411100		General Property Taxes	278,048	159,921	319,842	319,842	395,657	395,657
432002		Private Sewage System	67,600	29,095	52,000	52,000	60,000	60,000
432099		Other Permits	146,310	78,087	160,000	160,000	145,000	145,000
451002		Private Party Photocopy	1,625	720	1,000	1,000	1,000	1,000
458010		Soil Testing Fee	10,250	3,650	7,500	7,500	7,500	7,500
486004		Miscellaneous Revenue	-	750	-	-	-	-
REVENUES TOTAL			503,833	272,223	540,342	540,342	609,157	609,157
EXPENDITURES								
511110		Salary-Permanent Regular	93,794	48,681	101,074	101,074	109,963	109,963
511210		Wages-Regular	242,311	128,906	263,941	263,941	279,961	279,961
511220		Wages-Overtime	1,092	132	1,710	1,710	1,661	1,661
511240		Wages-Temporary	-	2,295	-	-	8,986	8,986
511330		Wages-Longevity Pay	750	-	750	750	750	750
SALARIES TOTAL			337,946	180,014	367,474	367,474	401,320	401,320
512141		Social Security	24,780	13,139	27,263	27,263	28,477	28,477
512142		Retirement (Employer)	22,781	11,475	23,886	23,886	26,679	26,679
512144		Health Insurance	55,417	32,611	59,767	59,767	94,213	94,213
512145		Life Insurance	137	69	140	140	141	141
512151		HSA Contribution	5,531	4,799	4,688	4,688	-	-
512173		Dental Insurance	3,589	2,301	4,086	4,086	4,602	4,602
FRINGE TOTAL			112,235	64,394	119,829	119,829	154,111	154,111
TOTAL SALARIES AND FRINGES			450,181	244,408	487,303	487,303	555,431	555,431
521212	12901	Legal	62,349	-	-	-	-	-
521219		Other Professional Serv	15,819	-	-	-	-	-
531311		Postage & Box Rent	6,012	2,956	5,800	5,800	5,800	5,800
531312		Office Supplies	1,657	416	2,000	2,000	1,500	1,500
531313		Printing & Duplicating	1,274	470	1,000	1,000	750	750
531314		Small Items Of Equipment	-	-	4,000	4,000	-	-
531321		Publication Of Legal Notice	7,278	2,632	6,000	6,000	6,000	6,000
531324		Membership Dues	75	242	242	100	250	250
531326		Advertising	-	-	175	-	-	-
531327		Certification Fees	250	306	416	300	-	-
531329		Other Publ/Subscriptions/Dues	172	98	98	-	100	100
531351		Gas/Diesel	1,615	706	1,200	1,200	1,600	1,600
532325		Registration	377	705	750	750	750	750
532332		Mileage	2	-	-	-	-	-
532335		Meals	61	148	150	150	200	200
532336		Lodging	-	786	984	984	984	984
533225		Telephone & Fax	1,156	482	584	-	1,000	1,000
535242		Maintain Machinery & Equip	893	495	1,100	1,100	1,200	1,200
535352		Vehicle Parts & Repairs	65	67	419	-	-	-
571004		IP Telephony Allocation	1,045	471	942	942	955	955
571005		Duplicating Allocation	722	153	305	305	1,840	1,840
571009		MIS PC Group Allocation	14,902	8,125	16,250	16,250	18,021	18,021
571010		MIS Systems Grp Alloc (ISIS)	3,926	2,127	4,254	4,254	4,148	4,148
571020		Fleet Allocation	2,077	-	3,580	3,580	3,580	3,580
591519		Other Insurance	3,979	2,147	4,323	4,323	5,048	5,048
591520		Liability Claims	29,704	-	-	-	-	-
OPERATING EXPENDITURES			155,412	23,532	54,573	53,038	53,726	53,726
EXPENDITURES TOTAL			605,593	267,941	541,877	540,342	609,157	609,157
REVENUES			503,833	272,223	540,342	540,342	609,157	609,157
EXPENDITURES			605,593	267,941	541,877	540,342	609,157	609,157
TOTAL BUSINESS UNIT-12901 -Zoning			101,761	(4,282)	1,535	-	-	-

12902 -Solid Waste Program

REVENUES								
411100		General Property Taxes	-	260	521	521	(920)	(920)
421001		State Aid	21,631	1,804	15,000	15,000	18,500	18,500
451009		Deer Track Park Charges	105,591	-	75,000	75,000	80,000	80,000
458011		Public Solid Waste Charges	6,425	3,210	5,500	5,500	6,000	6,000

Planning And Zoning-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
472007		Municipal Other Charges	23,716	-	20,000	20,000	20,000	20,000
485100		Donations - Unrestricted	4,390	1,700	4,000	4,000	4,000	4,000
486014		Sale Recycling Material	6	-	-	-	-	-
699700		Resv Applied Operating	-	-	271,245	271,245	-	-
REVENUES TOTAL			161,759	6,974	391,266	391,266	127,580	127,580
EXPENDITURES								
511210		Wages-Regular	23,392	11,738	25,094	25,094	26,166	26,166
511220		Wages-Overtime	4	121	-	-	7	7
SALARIES TOTAL			23,396	11,859	25,094	25,094	26,173	26,173
512141		Social Security	1,751	890	1,903	1,903	1,967	1,967
512142		Retirement (Employer)	1,577	695	1,631	1,631	1,780	1,780
512144		Health Insurance	2,837	1,255	3,320	3,320	5,150	5,150
512145		Life Insurance	3	1	3	3	3	3
512151		HSA Contribution	281	156	313	313	-	-
512173		Dental Insurance	209	129	258	258	258	258
FRINGE TOTAL			6,658	3,126	7,428	7,428	9,158	9,158
TOTAL SALARIES AND FRINGES			30,054	14,985	32,522	32,522	35,330	35,330
529299		Purchase Care & Services	100,805	36,319	80,000	80,000	80,000	80,000
529299	12902	Purchase Care & Services	3,200	-	-	-	-	-
531311		Postage & Box Rent	27	28	1,500	1,500	700	700
531312		Office Supplies	225	5	500	500	500	500
531313		Printing & Duplicating	440	189	1,500	1,500	1,000	1,000
531313	12902	Printing & Duplicating	290	-	-	-	-	-
531314	12902	Small Items Of Equipment	125	-	-	-	-	-
531322		Subscriptions	-	98	150	150	100	100
531324		Membership Dues	150	50	150	150	150	150
531326		Advertising	1,261	720	1,200	1,200	1,000	1,000
531326	12902	Advertising	-	(620)	-	-	-	-
531334		Educational Initiative	1,986	-	5,000	5,000	5,000	5,000
532325		Registration	595	195	310	310	300	300
532335		Meals	-	32	50	50	100	100
532336		Lodging	-	212	212	164	246	246
533225		Telephone & Fax	20	0	0	-	20	20
535242		Maintain Machinery & Equip	-	-	-	-	500	500
571004		IP Telephony Allocation	131	59	118	118	106	106
571005		Duplicating Allocation	249	285	569	569	635	635
571009		MIS PC Group Allocation	1,146	625	1,250	1,250	1,201	1,201
571010		MIS Systems Grp Alloc(ISIS)	357	194	387	387	377	377
591519		Other Insurance	231	133	243	238	315	315
594950		Operating Reserve	-	-	265,658	265,658	-	-
OPERATING EXPENDITURES			111,235	38,523	358,797	358,744	92,250	92,250
EXPENDITURES TOTAL			141,290	53,508	391,319	391,266	127,580	127,580
REVENUES			161,759	6,974	391,266	391,266	127,580	127,580
EXPENDITURES			141,290	53,508	391,319	391,266	127,580	127,580
TOTAL BUSINESS UNIT-12902 -Solid Waste Program			(20,469)	46,534	53	-	-	-
REVENUES			665,592	279,197	931,608	931,608	736,738	736,738
EXPENDITURES			746,883	321,449	933,195	931,608	736,738	736,738
TOTAL Planning And Zoning DEPARTMENT			81,291	42,252	1,588	-	-	-

Land Information

Financial Summary

	2021 Actual	2022 Estimate	2022	2023	Change from 2022	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	51,000	61,000	51,000	51,000	-	0.00%
Public Charges	168,430	114,500	114,500	113,500	(1,000)	-0.87%
Intergovernmental Charges	9,415	2,500	2,500	1,800	(700)	-28.00%
Other Financing Sources	-	275,692	275,692	302,825	27,133	9.84%
Total Revenues	228,845	453,692	443,692	469,125	25,433	5.73%
Expenditures						
Personnel Expenses	283,246	380,694	380,694	422,183	41,489	10.90%
Purchased Services	31,677	35,375	67,160	67,160	-	0.00%
Operating Costs	22,606	19,966	20,162	20,062	(100)	-0.50%
Interdept. Charges	26,536	28,090	28,090	19,435	(8,655)	-30.81%
Other Expenses	2,502	3,173	2,681	3,957	1,276	47.59%
Capital Items	14,290	-	-	115,000	115,000	0.00%
Other Financing Uses	-	302,825	302,825	264,549	(38,276)	-12.64%
Total Expenditures	380,857	770,123	801,612	912,346	110,734	13.81%
Property Taxes	337,771	407,920	407,920	443,221	35,301	8.65%
Addition to (Use of) Fund Balance	185,759	91,489	50,000	-		

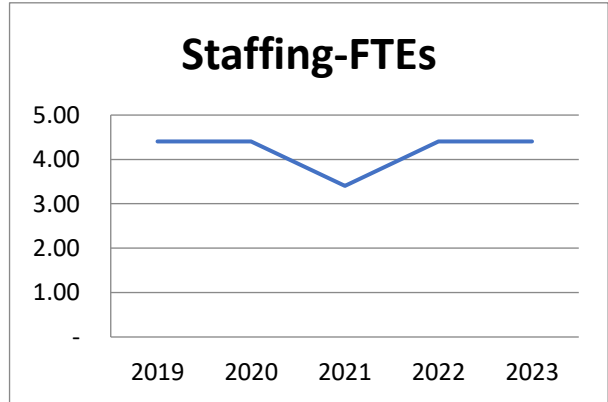
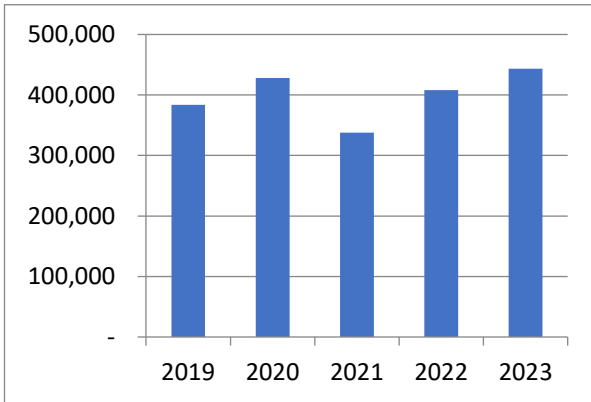
Summary Highlights:

The 2023 budget provides \$443,220 in tax levy, which is a \$35,300 increase in levy from the 2022 amended budget. The levy increase is mainly due to increases in personnel costs.

Summary of Capital Items:

\$ 110,000	Pictometry and Aerial Photo Acquisition
<u>5,000</u>	NG 911 Data Conversion
\$ 115,000	Total Capital

Summary of Property Tax Levy and FTEs



Land Information-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
12501 -Real Estate Description								
REVENUES								
411100		General Property Taxes	210,532	152,357	304,714	304,714	335,338	335,338
451006		Real Estate Descrip Charges	4,484	1,892	5,500	5,500	4,500	4,500
451008		Remote Access Fees	7,875	2,550	7,000	7,000	7,000	7,000
472011		Other Govt Land Info Charges	1,673	953	2,500	2,500	1,800	1,800
REVENUES TOTAL			224,565	157,752	319,714	319,714	348,638	348,638
EXPENDITURES								
511210		Wages-Regular	135,984	87,419	198,253	198,253	227,978	227,978
511220		Wages-Overtime	3	-	10	10	11	11
511330		Wages-Longevity Pay	811	-	832	832	1,046	1,046
SALARIES TOTAL			136,797	87,419	199,094	199,094	229,035	229,035
512141		Social Security	9,282	5,986	14,193	14,193	15,274	15,274
512142		Retirement (Employer)	9,222	5,682	12,941	12,941	15,574	15,574
512144		Health Insurance	37,986	21,732	56,944	56,944	65,071	65,071
512145		Life Insurance	46	23	57	57	47	47
512151		HSA Contribution	3,120	2,589	3,750	3,750	-	-
512173		Dental Insurance	2,345	1,458	3,754	3,754	3,166	3,166
FRINGE TOTAL			62,001	37,471	91,639	91,639	99,132	99,132
TOTAL SALARIES AND FRINGES			198,798	124,890	290,733	290,733	328,167	328,167
531311		Postage & Box Rent	35	95	100	100	100	100
531312		Office Supplies	151	12	500	500	400	400
531313		Printing & Duplicating	194	11	100	100	100	100
531324		Membership Dues	80	80	80	80	80	80
531351		Gas/Diesel	52	-	-	-	-	-
532325		Registration	140	-	260	260	140	140
532332		Mileage	60	-	200	200	-	-
532335		Meals	31	-	100	100	100	100
532336		Lodging	246	-	492	492	492	492
533225		Telephone & Fax	79	1	1	-	-	-
535242		Maintain Machinery & Equip	2,162	991	2,100	2,100	2,100	2,100
571004		IP Telephony Allocation	522	236	471	471	318	318
571005		Duplicating Allocation	124	17	34	34	316	316
571009		MIS PC Group Allocation	20,634	10,625	21,250	21,250	12,014	12,014
571010		MIS Systems Grp Alloc(ISIS)	2,427	928	1,856	1,856	1,810	1,810
591519		Other Insurance	1,350	1,052	1,929	1,438	2,501	2,501
OPERATING EXPENDITURES			28,287	14,047	29,473	28,981	20,471	20,471
EXPENDITURES TOTAL			227,085	138,937	320,206	319,714	348,638	348,638
REVENUES			224,565	157,752	319,714	319,714	348,638	348,638
EXPENDITURES			227,085	138,937	320,206	319,714	348,638	348,638
TOTAL BUSINESS UNIT-12501 -Real Estate Description			2,520	(18,815)	492	-	-	-

12502 -Assessment Of Property

REVENUES								
411100		General Property Taxes	5,889	3,142	6,284	6,284	7,386	7,386
REVENUES TOTAL			5,889	3,142	6,284	6,284	7,386	7,386
EXPENDITURES								
531312		Office Supplies	2,030	15	3,000	3,000	3,000	3,000
531313		Printing & Duplicating	1,474	285	1,500	1,500	1,500	1,500
532156		Board Member Training	-	-	20	20	-	-
532332		Mileage	-	-	50	50	-	-
535242		Maintain Machinery & Equip	750	750	750	750	750	750
571005		Duplicating Allocation	838	482	964	964	2,136	2,136
OPERATING EXPENDITURES			5,093	1,533	6,284	6,284	7,386	7,386
EXPENDITURES TOTAL			5,093	1,533	6,284	6,284	7,386	7,386
REVENUES			5,889	3,142	6,284	6,284	7,386	7,386
EXPENDITURES			5,093	1,533	6,284	6,284	7,386	7,386

Land Information-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
TOTAL BUSINESS UNIT-12502 -Assessment Of Property			(796)	(1,609)	-	-	-	-
12503 -Land Information Program								
REVENUES								
421001		State Aid	50,000	61,000	61,000	51,000	51,000	51,000
424001		Federal Grants	1,000	-	-	-	-	-
451305		Land Info/Deeds Fee	156,071	57,864	102,000	102,000	102,000	102,000
472011		Other Govt Land Info Charges	7,741	-	-	-	-	-
699700		Resv Applied Operating	-	-	275,691	275,691	302,825	302,825
REVENUES TOTAL			214,812	118,864	438,691	428,691	455,825	455,825
EXPENDITURES								
512141		Social Security	4	-	-	-	-	-
		FRINGE TOTAL	4	-	-	-	-	-
514151		Per Diem	55	-	-	-	-	-
521219		Other Professional Serv	-	-	-	25,000	25,000	25,000
521220		Consultant	-	1,020	3,360	6,000	6,000	6,000
521296		Computer Support	31,676	32,015	32,015	36,160	36,160	36,160
531303		Computer Equipmt & Software	10,523	6,541	6,541	5,940	6,000	6,000
531312		Office Supplies	956	76	76	-	500	500
531313		Printing & Duplicating	52	-	-	-	-	-
531324		Membership Dues	700	536	536	650	500	500
532325		Registration	145	800	800	1,360	1,360	1,360
532332		Mileage	13	60	75	-	-	-
532335		Meals	-	22	22	100	100	100
532336		Lodging	-	180	180	656	656	656
594950		Operating Reserve	-	-	302,825	302,825	264,549	264,549
		OPERATING EXPENDITURES	44,121	41,250	346,430	378,691	340,825	340,825
594810		Capital Equipment	14,290	-	-	-	-	-
594819		Capital Other Equipment	-	-	-	-	115,000	115,000
		CAPITAL OUTLAY EXPENDITURES	14,290	-	-	-	115,000	115,000
EXPENDITURES TOTAL			58,416	41,250	346,430	378,691	455,825	455,825
REVENUES			214,812	118,864	438,691	428,691	455,825	455,825
EXPENDITURES			58,416	41,250	346,430	378,691	455,825	455,825
TOTAL BUSINESS UNIT-12503 -Land Information Program			(156,396)	(77,614)	(92,261)	(50,000)	-	-
12505 -Surveyor								
REVENUES								
411100		General Property Taxes	121,350	48,461	96,923	96,923	100,497	100,497
REVENUES TOTAL			121,350	48,461	96,923	96,923	100,497	100,497
EXPENDITURES								
511110		Salary-Permanent Regular	72,892	38,185	77,823	77,823	81,148	81,148
		SALARIES TOTAL	72,892	38,185	77,823	77,823	81,148	81,148
512141		Social Security	5,576	2,921	5,953	5,953	6,208	6,208
512142		Retirement (Employer)	4,914	2,482	5,059	5,059	5,518	5,518
512145		Life Insurance	32	19	21	21	39	39
512173		Dental Insurance	975	552	1,104	1,104	1,104	1,104
		FRINGE TOTAL	11,497	5,974	12,137	12,137	12,868	12,868
TOTAL SALARIES AND FRINGES			84,389	44,160	89,960	89,960	94,017	94,017
531312		Office Supplies	24	4	50	50	40	40
531313		Printing & Duplicating	-	-	20	20	20	20
531314		Small Items Of Equipment	1,118	392	1,000	1,000	700	700
531351		Gas/Diesel	390	316	500	500	500	500
532325		Registration	-	310	450	450	310	310
532335		Meals	-	-	20	20	-	-
532336		Lodging	-	198	164	164	164	164
533225		Telephone & Fax	19	-	-	-	-	-
533236		Wireless Internet	432	240	280	-	450	450

Land Information-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
535352		Vehicle Parts & Repairs	747	-	-	-	-	-
571004		IP Telephony Allocation	131	59	118	118	106	106
571005		Duplicating Allocation	-	4	8	8	-	-
571009		MIS PC Group Allocation	1,146	625	1,250	1,250	1,201	1,201
571010		MIS Systems Grp Alloc(ISIS)	714	387	774	774	754	754
571020		Fleet Allocation	-	-	1,365	1,365	780	780
591519		Other Insurance	1,152	640	1,243	1,243	1,455	1,455
		OPERATING EXPENDITURES	5,875	3,176	7,242	6,962	6,480	6,480
		EXPENDITURES TOTAL	90,264	47,335	97,203	96,923	100,497	100,497
		REVENUES	121,350	48,461	96,923	96,923	100,497	100,497
		EXPENDITURES	90,264	47,335	97,203	96,923	100,497	100,497
TOTAL BUSINESS UNIT-12505 -Surveyor			(31,086)	(1,126)	280	0	-	-
		REVENUES	566,616	328,219	861,612	851,612	912,346	912,346
		EXPENDITURES	380,857	229,055	770,123	801,612	912,346	912,346
TOTAL Land Information DEPARTMENT			(185,759)	(99,165)	(91,489)	(50,000)	-	-

Register of Deeds

DEPARTMENT MISSION

The mission of the Jefferson County Register of Deeds Office is to permanently protect and provide access to Jefferson County's history and future – its land and its people.

DEPARTMENT GOALS

Desired Results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Implement a succession plan.	Refine all programs and services offered by the Department mandated vs non.	Strategy 1.3	Ongoing
	Develop the tools necessary for prioritization.	Strategy 1.3	Ongoing
	Explore opportunities to consolidate/collaborate.	Strategy 1.4, 4.2, 4.3 and Guiding Principles	Ongoing
	Promote employee professional development.	Strategy 1.6 and Guiding Principles	Ongoing
Integrate Receipting System to ERP.	Work with IT to create an automated upload of daily receipts to Munis.	Strategy 1.3	3rd quarter 2022
	Evaluate efficiency and effectiveness of program/service delivery.	Strategy 1.3	Ongoing
Improve access to recorded documents for added revenue streams.	Back index additional documents, grantor/grantee/tract.	Strategy 1.3	Ongoing
	Maintain and improve access to the County's Register of Deeds records.	Guiding Principles and Statutory Duties	Ongoing

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2021	2022(Est)	2023 (Est)
Reviews, records, scans and maintains all documents related to real estate.	19,341	13,000	12,750
Registers, indexes, files vital records.	2,496	2,100	2,100
Makes and delivers certified and uncertified copies of vital records Revenue.	18,960	15,250	14,250
ROD Revenue (Gross Total).	\$2,614,635	\$1,941,550	1,641,850
Collects State Transfer Tax Revenues.	\$354,570	\$258,000	\$200,000
Collects Land Records Modernization Revenues.	\$162,351	\$127,880	\$210,000
Makes and delivers Real Estate Copies Revenue.	\$90,091	\$73,450	\$55,000

Online Laredo Revenue (subscriptions).	\$43,487	\$36,150	\$32,000
ROD Revenue to General Fund.	\$846,992	\$650,140	\$532,450
Percentage of Documents eRecorded.	67%	70%	70%
Budget Goals Met.	Yes	On Track	TBD
Back Indexing Real Estate.	80,997	53,000	25,000

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

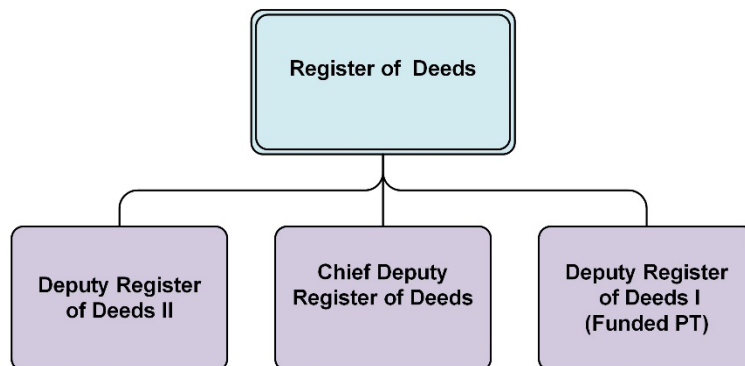
Achievement of goals for the 2022 fiscal year are as follows:

- Ongoing effort to work with other land departments to brainstorm opportunities for the future of Jefferson County’s land departments. Covid has proven we can help each other out when needed; the remodeling of the courthouse will place like duty departments together to create efficiencies for both the county and our customers.
- Ongoing efforts to back index real estate records to bring additional value and revenue to online records while reducing the number of searchers utilizing our in-house resources such as computers, printers and staff time. We are fully indexed back to 1978, the goal is 1963 to allow for a 60-year search needed for the title industry.
- Implemented Pintegrity, a software program that links parcel numbers, addresses and legal descriptions for easier and more efficient searching.
- Birth and Marriage records are now available statewide, Death records are available from Sept. 1, 2013 to present and Divorce records are available from January 1, 2016 to present statewide.
- Offered the ability for staff to work from home when needed, this is a benefit I will continue to offer my staff on an as needed basis for personal or project related reasons.
- Planning and coordinating office move for the remodeling project.

As part of Jefferson County’s strategic plan, Strategy 1.9, I will continue to monitor state and federal legislation and actively participate on several different boards and committees I am proud to serve on:

- Wisconsin Counties Association Board of Directors as well as the WCA Audit committee
- Wisconsin Public Records Board
- Property Records Industry Association (PRIA) Co-chair Electronic & Governance Committee
- WRDA Legislative Committee
- WRDA Vital Records Committee

DEPARTMENT ORGANIZATIONAL CHART



Register of Deeds

Financial Summary

	2021	2022	2022	2023	Change from 2022	
	Actual	Estimate	Amended Budget	Budget	Amended Budget \$	%
Revenues						
Taxes	\$ 355,985	\$ 270,000	\$ 180,000	\$ 200,000	\$ 20,000	11.11%
Public Charges	492,682	354,134	328,834	332,450	3,616	1.10%
Intergovernmental Charges	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	165,390	165,390	-	(165,390)	-100.00%
Total Revenues	848,667	789,524	674,224	532,450	(141,774)	-21.03%
Expenditures						
Personnal Expenses	259,157	270,345	270,345	265,699	(4,646)	-1.72%
Purchased Services	-	-	-	-	-	-
Operating Costs	52,943	62,056	61,487	62,927	1,440	2.34%
Interdept. Charges	18,428	21,099	21,099	20,382	(717)	-3.40%
Other Expenses	1,873	2,060	2,060	2,480	420	20.39%
Capital Items	-	165,390	165,390	-	(165,390)	-100.00%
Total Expenditures	332,401	520,950	520,381	351,488	(168,893)	-32.46%
Property Taxes	(143,978)	(153,843)	(153,843)	(180,962)	(27,119)	17.63%
Addition to (Use of) Fund Balance	\$ 372,288	\$ 114,731	\$ -	\$ -		

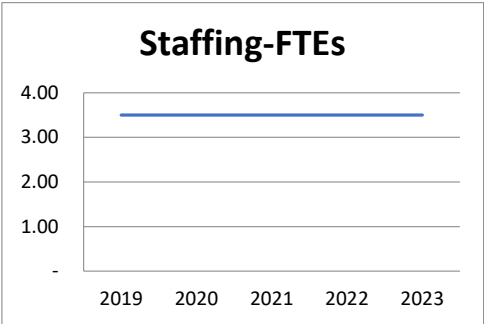
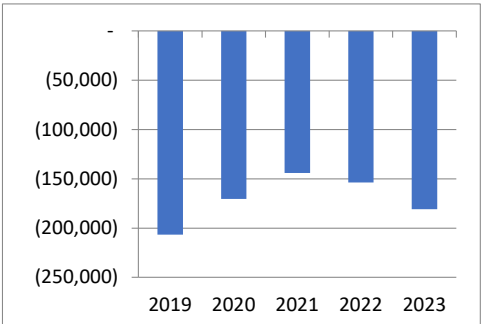
Summary Highlights:

The 2023 budget provides \$180,962 in tax levy savings, which is a \$27,119 increase from the 2022 amended budget.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Register Of Deeds-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
13001 -Register Of Deeds								
REVENUES								
411100		General Property Taxes	(143,979)	(76,922)	(153,844)	(153,844)	(180,962)	(180,962)
412300		RE Transfer Fee County Portion	355,985	195,153	270,000	180,000	200,000	200,000
451301		RE Recording/Filing Fees	288,663	108,520	195,000	191,250	191,250	191,250
451303		Copy Fees County Portion	91,790	37,516	65,000	50,000	55,000	55,000
451305		Laredo	43,600	17,614	34,000	30,000	32,000	32,000
451307		Document Review Fees	250	50	100	100	100	100
451309		Birth Funds County Portion	10,393	4,816	10,000	10,000	9,000	9,000
451310		Marriage Fund County Portion	10,137	3,735	10,000	10,000	7,000	7,000
451311		Death Fund County Portion	47,743	21,132	40,000	37,450	38,000	38,000
451313		Domestic Part Cty Portion	7	-	-	-	-	-
451316		Divorce Fund County Portion	99	52	35	35	100	100
699999		Budgetary Fund Balance	-	-	165,390	165,390	-	-
REVENUES TOTAL			704,688	311,666	635,681	520,381	351,488	351,488
EXPENDITURES								
511110		Salary-Permanent Regular	79,648	40,302	81,058	81,058	82,680	82,680
511210		Wages-Regular	109,784	68,818	115,981	115,981	110,447	110,447
511220		Wages-Overtime	61	-	48	48	306	306
511330		Wages-Longevity Pay	375	63	375	375	-	-
SALARIES TOTAL			189,869	109,182	197,462	197,462	193,432	193,432
512141		Social Security	13,500	8,129	14,568	14,568	13,973	13,973
512142		Retirement (Employer)	11,805	5,227	11,896	11,896	12,060	12,060
512144		Health Insurance	37,179	14,266	39,845	39,845	43,421	43,421
512145		Life Insurance	131	41	138	138	88	88
512151		HSA Contribution	3,750	2,009	3,125	3,125	-	-
512173		Dental Insurance	2,925	1,409	3,312	3,312	2,724	2,724
FRINGE TOTAL			69,289	31,081	72,883	72,883	72,266	72,266
TOTAL SALARIES AND FRINGES			259,158	140,263	270,345	270,345	265,698	265,698
531003		Notary Public Related	40	-	-	-	-	-
531303		Computer Equipmt & Software	712	115	115	-	-	-
531311		Postage & Box Rent	3,426	1,498	3,000	3,000	3,000	3,000
531312		Office Supplies	4,388	1,351	4,000	4,000	4,000	4,000
531313		Printing & Duplicating	198	234	500	500	1,000	1,000
531314		Small Items Of Equipment	100	-	500	500	1,000	1,000
531324		Membership Dues	270	270	270	270	270	270
531326		Advertising	-	340	340	-	-	-
532325		Registration	720	735	1,515	1,515	1,515	1,515
532332		Mileage	305	-	585	585	1,002	1,002
532335		Meals	-	-	140	140	140	140
532336		Lodging	995	770	2,177	2,177	2,465	2,465
532339		Other Travel & Tolls	23	562	800	800	535	535
533225		Telephone & Fax	319	80	114	-	-	-
535242		Maintain Machinery & Equip	41,446	40,742	48,000	48,000	48,000	48,000
571004		IP Telephony Allocation	914	412	824	824	637	637
571005		Duplicating Allocation	112	34	68	68	286	286
571009		MIS PC Group Allocation	14,902	8,750	17,500	17,500	16,819	16,819
571010		MIS Systems Grp Alloc(ISIS)	2,498	1,353	2,707	2,707	2,640	2,640
591519		Other Insurance	1,873	1,043	2,060	2,060	2,481	2,481
OPERATING EXPENDITURES			73,243	58,291	85,215	84,646	85,790	85,790
594818		Capital Computer	-	-	165,390	165,390	-	-
CAPITAL OUTLAY EXPENDITURES			-	-	165,390	165,390	-	-
EXPENDITURES TOTAL			332,400	198,554	520,950	520,381	351,488	351,488
REVENUES			704,688	311,666	635,681	520,381	351,488	351,488
EXPENDITURES			332,400	198,554	520,950	520,381	351,488	351,488
TOTAL BUSINESS UNIT-13001 -Register Of Deeds			(372,288)	(113,112)	(114,731)	(0)	-	-
REVENUES			704,688	311,666	635,681	520,381	351,488	351,488
EXPENDITURES			332,400	198,554	520,950	520,381	351,488	351,488
TOTAL Register Of Deeds DEPARTMENT			(372,288)	(113,112)	(114,731)	(0)	-	-

Sheriff's Office

DEPARTMENT MISSION

The mission of the Office of the Sheriff is to promote a criminal justice system that balances the protection of life, liberty and property of the community with the rights and privileges of the individual; to protect and perform our sworn duty to uphold the Constitution of the United States of America, the Constitution of the State of Wisconsin, Ordinances of Jefferson County and the Law Enforcement Officers' Code of Ethics; to insure the Constitutional and statutory duties of the Sheriff are properly administered; and to make choices that are consistent with our pursuit to fashion a credible, professional law enforcement agency, engraving the mark of excellence upon all acts and decisions.

DEPARTMENT GOALS

Desired Results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Take Home Squads	For the last several years we have already been repurposing our older squads and reducing the number of miles placed on them to implement this program. With the purchase of (4) additional squads above our normal request in 2023 and 2024 we will be able to fully implement this program. Once implemented a single squad will stay in the rotation for (6) years and we will be at our normal request of purchasing (6) squads annually for the fleet. We will see immediate start of shift times giving enhanced coverage and protection throughout the County. This feature will also enhance the ability to consider the possibility of contract policing down the road.	Goal 3 Strategy 3.1 Goal 6 Strategy 6.4	2024
Continue Recruitment Efforts. Usage of social media	2022 was a busy year for recruitment as I write this narrative we are approaching (14) new hires for 2022. Since 2021 we have 22 out of 32 Deputies in the jail newly hired, 2/3 of the staff with less than 2 years of experience. Our Recruitment and Retention Team is amazing! Universities, Technical Colleges, meeting kids at their Lemonade Stands, "Meet-Me-Mondays" dunk tank at the fair, the Deputies are engaged. Yet, it still is a struggle to find applicants, we are lucky to have a 50% show-up rate to take the written test. But our staff is committed to find quality candidates to serve the community of Jefferson County proud	Goal 3 Strategy 3.1 Goal 5 Strategy 5.11, 5.12, 5.13	On-going
Meet 100% Staffing Needs (Deputies,	2023 will be challenging still, but better. The big challenge will be replacing the several first line supervisor "Sergeant" positions that will be retiring. In the very end of 2022 and beginning of 2023 you	Goal 3 Strategy 3.1	On-going

<p>Supervisors and Dispatcher).</p>	<p>will see retiring (3) Jail Sergeants, (1) Patrol Sergeant, (2) Detectives. All of these positions are promotional opportunities within the Agency. We were given a tenth dispatcher position in 2022, we have not been able to fill that position as I write this document towards the end of July. You will have (2) Dispatchers retiring as well in 2023. The good news is we should see a slow down on Deputy hires with the probability of (2) Deputies retiring in 2023.</p>	<p>Goal 5 Strategy 5.11 5.12 and 5.13</p>	
<p>County Wide Communication System</p>	<p>The Sheriff’s Office is extremely proud of the efforts of Technology Coordinator Todd Lindert and the efforts he has undertaken on this project.</p> <p>The new system will have eleven transmitters located around the county giving us clear communications with first responders with very little to no static and greatly improved coverage both indoors and outdoors and in locations we didn’t have coverage before. The new system should also have links to WISCOM, the statewide radio system and the ability to use a cell phone to talk on the radio, Some behind the scenes improvements include the ability of radio techs to remote into the system to make adjustments vs. driving to each site, the ability to remotely monitor the entire system and will also give dispatch the ability to see who is calling them because their radio ID will show up on their display, a nice officer safety feature we didn’t have before.</p> <p>The new system also gives the county redundant microwave connectivity to all the sites vs. our current system of a single link to each site.</p>	<p>Goal 8 Strategy 8.1, 8.2, 8.3. 8.5</p>	<p>End of 2022 with minor modifications made into 2023</p>
<p>Continuation of Electronic Monitoring and Jail Revenue Streams and Losses.</p>	<p>The electronic monitoring program has grown in usage since its “rebirth” from COVID. The Sheriff’s Office continues to use it in a safe and efficient manner. Carefully screening the inmates within the program to ensure a quality control mechanism.</p> <p>At the time of this report, we are trying to reach out with Milwaukee County on the ability of taking in (10) inmate contract inmates. In doing so this could bring in a potential revenue stream of \$190,000.00 we have to be careful not to overdue this with the jail remodeling project.</p> <p>We still feel the financial loss of the State Inmate contract which was worth approximately \$650,000.00 in revenue. The State prison system</p>	<p>Goal 1 Strategy 1.3</p>	<p>2021</p>

	continues to be short staffed and crowded, this one day could become a revenue again.		
Southern Health Partners	Our Jail Inmate medical and mental health program continues to work effortlessly. The Jail expansion project is going to provide some well needed space for the Nurses, mental health providers as well as examination and medical records. Another huge asset will be the new receiving cells. Southern Health Partners and their medical Team have provided both professional medical and mental health care to the Sheriff's Office for more than 2 years, we are very happy with their services. These services however come at a substantial cost on the "Line Item" 2023 Medical and Mental Health services with a 3% increase will cost \$709,490.82. Yes, a large amount of money but worth it both for the well-being of our inmates and for the protection from liability to the County.	Goal 1 Strategy 1.1 Strategy 1.3 Strategy 1.4	2023
New Dispatch Center	The New building project is bringing several advancements to the Sheriff's Office. But none as important as the design and integration concept of our Dispatch Center. First it is being built directly above the Emergency Operations Center. This element helps to ensure a continuity of operational performance between the two centers in real world operations. Second, the addition of two more consoles allows the County to explore consolidation of service operations if the need were ever to arise. This is always a sensitive topic, but it may be a discussion worth having. In times of financial stress for smaller communities. <u>I have listed <i>Goal 2 Strategy 2.1, Review current salary requirements</i>. I believe that this should be done by our newly hired recruitment director. The inability to fill a full-time position with excellent benefits, we need to determine what is the missing link in filling this position.</u>	Goal 1 Strategy 1.4 Goal 2 Strategy 2.1 Goal 4 Strategy 4.1	

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2021	2022	2023
<p>Fuel Cost Increase – Unfortunately we have seen a huge increase in fuel costs this year we have paid as low as \$2.76 per gallon and as I write this report as high as \$4.09 per gallon on July 19th, 2022. This reflects approximately \$165,000 in expenditures to the 2023 budget. This is also compounded with the fact that we no longer have squads remaining on propane. No Police Interceptors (Except Dodge Durango) make a Police package vehicle that runs on propane direct injection system.</p>	<p>Budgeted: \$135,500</p> <p>Actual Fuel Cost Was: \$150,999.93 (This was due to squads no longer being on propane)</p>	<p>Budgeted: \$132,500</p> <p>Actual: As of July, we are at \$84,745.54 or 63.96% of Budget. We are on pace to spend \$160,000.00 on fuel in 2022.</p>	<p>Budgeted: \$165,000.00</p> <p>Based on projections for 2022</p>
<p>Recruitment is measured by how many positions are not staffed or filled through the hiring process, actively recruit within the Wisconsin Technical colleges and Universities.</p>	<p>At our worst we were 5-6 bodies short</p>	<p>At our worst we were 4-6 bodies short</p>	<p>2023 is going to be better than 2022. Less retirements. Several Supervisory positions to fill. Only (2) Deputies Retiring</p>
<p>Traffic Enforcement Unit – Reduce traffic crashes and fatalities within Jefferson County.</p>	<p>7 fatalities for all of 2021</p>	<p>4 as of July 19th (On-Track for Same/Maybe Decrease)</p>	<p>Less than 2022</p>
<p>Continuation of Traffic Safety Programs – Distracted Driving, Click-it- Ticket, Parents Who Host Loose the Most, Designated Driver, Obtain Traffic Grant Via Bureau of Transportation Safety (BOTS). 2022 Received a \$25,000 BOTS Grant. The Sheriff’s Office continues year after year to be Awarded with these grants because of our excellence in performance and managing the grants expectations. We have seen fatalities gone down over the last several years into the single digits. Deputies are using a high percentage of warnings as an educational incentive as well as taking enforcement actions.</p>	<p>Educate Enforce Reduce</p>	<p>Educate Enforce Reduce</p>	<p>Educate Enforce Reduce</p>

<p>Jail Programs and Updates for 2023</p> <p>Gain PREA compliance (important to maintain contracts)</p> <p>2 – Renovations (necessary for risk management and to avoid unnecessary litigation)</p> <p>3 – ICE Contract (amount we can house will depend on other contracts and our county inmate population)</p> <p>4 – Tablets (reduce amount of paper in units and reduce potential for contraband coming into facility)</p> <p>5 – Body Cameras (reduce false allegations against staff and to protect rights of inmate population)</p>	<p>Safety/Liability /Federal Law</p> <p>Safety/Liability</p> <p>Revenue Stream</p> <p>Education/ Safety</p> <p>Safety/Liability</p>	<p>Safety/Liability/ Federal Law</p> <p>Safety/Liability</p> <p>Revenue Stream</p> <p>Education/Safety</p> <p>Safety/Liability</p>	<p>Safety/Liability /Federal Law</p> <p>Revenue Stream</p> <p>Education/ Safety</p> <p>Safety/Liability</p> <p>Safety/Liability</p>
<p>The Sheriff’s Office is very excited to announce the opportunity to partner with Human Services in the development of a program that will join a Crisis worker and Law Enforcement Officer’s on- scene together for calls involving individuals in emotional and mental health crisis. Human Service’s Quick Response Team (QRT’s) will be utilized for cases of individuals overdosing. This program is being developed by Human Services and coordinated with as a team effort and partnership with the Sheriff’s Office.</p>	<p>Partnerships</p> <p>Streamline Operations</p>	<p>Partnerships</p> <p>Streamline Operations</p>	<p>Partnerships</p> <p>Streamline Operations</p>

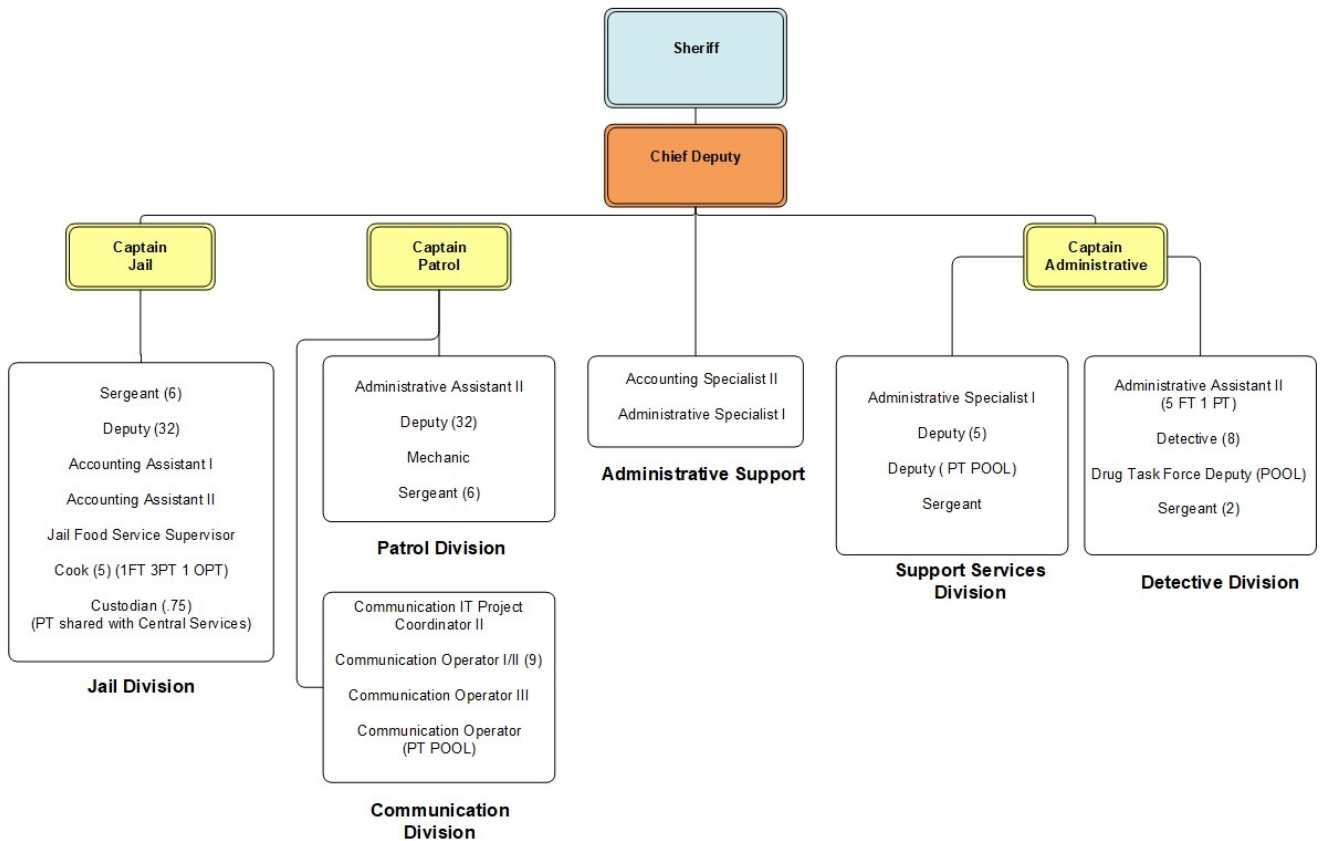
FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2021 and 2022 fiscal years are as follows:

- In 2023 and as it always has been our practice, we will continue to strive to gain the public’s trust. For the Public is our greatest commitment and our most prized asset within the Jefferson County Sheriff’s Office. Through education, listening and supporting one another we will grow as community and as an agency.
- The Sheriff’s Office through the gracious donations of the Lyle Borth (Deceased -Retired Sergeant) Family. Donated proceeds that went to the purchase of another Jefferson County K-9. The multi-purpose K-9 was named in honor of Sgt. Lyle Borth, who was known to many as “Butch.” Butch’s new handler is Deputy Dylan Agnew. Both Dylan and Agnew have been trained and are doing a great job patrolling the roads of Jefferson County.
- The Jefferson County Sheriff’s Office is very fortunate that every year we receive dozens of donations from citizen’s and community-based organizations towards our various specialty units. The K-9 Unit, Honor Guard, Community Program, ATV and Dive Team are all recipients of community-based donations. As I write this report these accounts have a combined total of over \$61,000.00 of in-kind donations available.
- The Sheriff’s Office and Jail Division building expansion and remodeling project, it has been since 1991 that the Sheriff’s Office has seen a major renovation project. We are very pleased with the new features and additions that will be added to our existing building to make us state-of-the-art. Here are a few examples:
 - Public Interview Rooms in the Main Sheriff’s Lobby

- Improved lay out of Detective Bureau and Support Service Division
- 2 Consoles Added to the new Dispatch Center
- Integration of the Dispatch Center with the new Emergency Operations Center
- Latest smart technology added throughout the Sheriff’s Office (Interview Rooms, Meeting Rooms, Briefing Rooms)
- Expanded Medical and Mental Health area within the Jail Division
- The addition of 4 receiving cells, a shower and a “safety cell” for high-risk inmates.
- A receiving cell developed out in the sally-port
- Redesign of multi-purpose room, two groups can use simultaneously.
- Outdoor recreation for inmates
- Secure parking area for Judges
- Large expansion of record storage area within Sheriff’s Office
- Emergency Operations Center will allow for usage of hosting training and conducting tabletop exercises.

DEPARTMENT ORGANIZATIONAL CHART



Sheriff Department

Financial Summary

	2021 Actual	2022 Estimate	2022	2023 Budget	Change from 2022	
			Amended Budget		Amended Budget	\$
Revenues						
Intergovernmental Revenues	174,062	317,590	312,248	1,045,169	732,921	234.72%
Fines, Forfeitures & Penalties	425,380	323,317	338,500	353,500	15,000	4.43%
Public Charges	503,168	559,204	554,350	572,327	17,977	3.24%
Intergovernmental Charges	587,544	391,297	391,276	286,845	(104,431)	-26.69%
Misc. Revenues	77,912	48,200	48,130	53,750	5,620	11.68%
Other Financing Sources	-	1,642,464	1,642,464	522,971	(1,119,493)	-68.16%
Total Revenues	1,768,066	3,282,072	3,286,968	2,834,562	(452,406)	-13.76%
Expenditures						
Personnel Expenses	12,203,562	12,992,769	12,992,769	14,038,125	1,045,356	8.05%
Purchased Services	830,368	902,364	890,524	963,752	73,228	8.22%
Operating Costs	1,306,465	2,130,259	2,067,597	1,638,312	(429,285)	-20.76%
Interdept. Charges	301,349	353,097	353,093	319,731	(33,362)	-9.45%
Other Expenses	132,400	159,057	145,624	172,277	26,653	18.30%
Capital Items	543,373	228,095	510,184	1,082,383	572,199	112.16%
Other Financing Uses	-	526,359	526,360	491,429	(34,931)	-6.64%
Total Expenditures	15,317,517	17,292,000	17,486,151	18,706,009	1,219,858	6.98%
Property Taxes	13,053,775	14,199,183	14,199,183	15,871,447	1,672,264	11.78%
Addition to (Use of) Fund Balance	(495,676)	189,255	-	-		

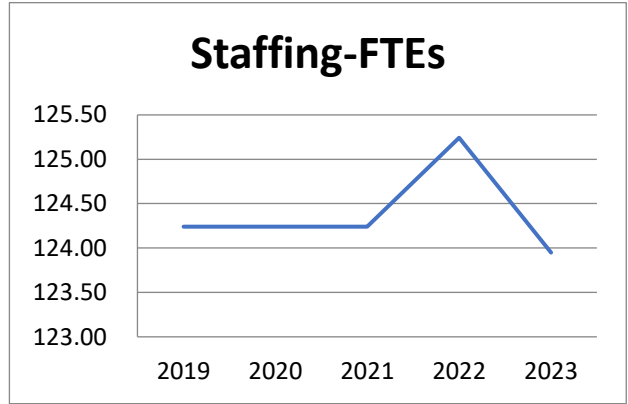
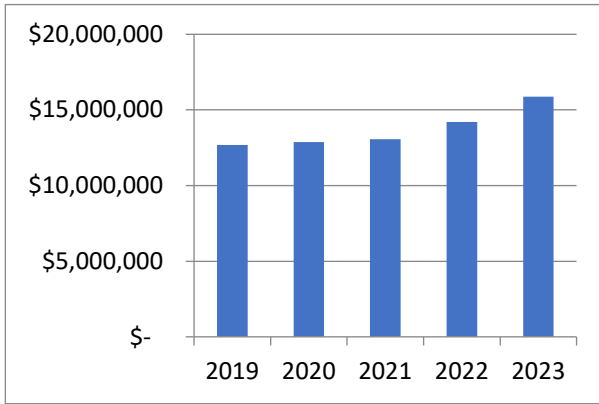
Summary Highlights

The 2023 budget provides \$15,871,447 in tax levy, which is a \$1,672,264 increase in levy from the 2022 adopted budget. This increase is due to an increase in personnel costs and capital purchases.

Summary of Capital Items:

\$ 419,000	Replace Patrol SUVs (10) (Grant funding)
57,000	Outfit new squads (Tax levy)
50,702	Cameras for squads (Grant funding)
33,681	Replace DTF minivan (Tax levy)
10,000	Replace DTF truck (Forfeiture funds)
500,000	Replace 911 phone system (Grant funding/tax levy)
<u>12,000</u>	Replace surveillance drone (Tax levy)
\$ 1,082,383	Total Capital Items

Summary of Property Tax Levy and FTEs



Sheriff Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
13101 -Sheriff								
REVENUES								
411100		General Property Taxes	6,995,237	3,652,949	7,305,898	7,305,898	8,292,457	8,310,629
421001		State Aid	32,014	14,525	103,295	103,295	25,000	25,000
421001	31101	State Aid	14,855	-	12,500	12,500	12,500	12,500
421001	31102	State Aid	11,342	-	3,000	3,000	3,500	3,500
421014		State Aid Wages Allocation	7,372	3,064	6,253	6,253	11,117	11,117
421042		State Aid Police Training	14,400	-	15,500	15,500	14,750	14,750
421058	31101	State Aid - Prior Year	5,205	5,402	5,402	4,500	-	-
421090		State Aid Pass Through	22,135	8,215	10,000	10,000	3,000	3,000
424001	22221	Federal Grants	-	-	-	-	469,702	469,702
441002		Co Ordinance Forfeiture	259,281	103,083	192,000	192,000	200,000	200,000
441003		Co Share Of State Fines	150,183	68,229	131,500	131,500	135,500	135,500
442010		Restitution Revenue	4,330	4,032	(10,183)	5,000	5,000	5,000
451034		Badge Replacement Fee	115	20	400	400	250	250
451409		Subpoenaed/Witness Fees	508	64	500	500	500	500
452003		Accident Report Fees	2,350	1,083	3,200	3,200	2,500	2,500
452004		Photo Fees	3,325	555	5,500	5,500	3,327	3,327
452005		Police Escort Fees	510	-	550	550	-	-
452007		Warrant/Service Fees	11,840	5,323	7,500	7,500	10,500	10,500
452009		False Alarm Penalty	225	500	525	450	1,000	1,000
452021		Community Protection Charges	3,332	853	1,340	5,000	2,000	2,000
452024		Tow Bill Reimbursement	450	500	1,000	1,000	1,000	1,000
472006		Municipal Protect Services	691	-	-	-	-	-
472007		Municipal Other Charges	13,895	-	4,500	4,500	-	-
474003		Prisoner Transport	29,587	8,759	42,000	42,000	15,000	15,000
474026		Dept Misc Charges	200	-	-	-	-	-
474130		Propane Gas Sale	968	69	750	750	500	500
474175		Highway Billed	-	-	500	500	-	-
474200		Copying & Printing Interdepa	120	60	120	120	150	150
482006		Rent Sheriff Radio Tower	3,000	3,000	3,000	3,000	3,000	3,000
483001		Sale Of County Property	-	-	-	-	30,000	30,000
483002		Misc Sale/Material & Supply	-	133	-	-	-	-
483009		Sale of Vehicles	25,264	4,466	23,500	23,500	-	-
484001		Insurance Recovery	8,634	12,859	10,000	10,000	10,000	10,000
485200		Donations Restricted	-	13,000	-	-	-	-
486001		Vending Commission	486	85	600	600	-	-
699999		Budgetary Fund Balance	-	-	279,089	279,089	-	-
REVENUES TOTAL			7,621,853	3,910,830	8,159,739	8,177,605	9,252,253	9,270,425
EXPENDITURES								
511110		Salary-Permanent Regular	395,697	202,295	311,467	311,467	447,877	447,877
511110	22101	Salary-Permanent Regular	401	-	-	-	-	-
511210		Wages-Regular	3,496,689	1,740,943	3,906,347	3,843,052	4,094,100	4,094,100
511210	22101	Wages-Regular	10,181	-	-	-	-	-
511220		Wages-Overtime	77,722	14,285	609,327	672,622	566,739	566,739
511220	31101	Wages-Overtime	25,481	15,039	-	-	-	-
511220	31102	Wages-Overtime	12,583	1,934	-	-	-	-
511220	31105	Wages-Overtime	310,772	151,467	-	-	-	-
511220	31106	Wages-Overtime	11,778	5,187	-	-	-	-
511220	31107	Wages-Overtime	34,941	27,524	-	-	-	-
511330		Wages-Longevity Pay	14,019	219	14,487	14,487	13,357	13,357
SALARIES TOTAL			4,390,266	2,158,892	4,841,627	4,841,627	5,122,073	5,122,073
512141		Social Security	295,586	142,045	354,489	354,489	365,461	365,461
512141	22101	Social Security	785	-	-	-	-	-
512141	31101	Social Security	1,912	1,120	-	-	-	-
512141	31102	Social Security	930	143	-	-	-	-
512141	31105	Social Security	23,165	11,236	-	-	-	-
512141	31106	Social Security	875	384	-	-	-	-
512141	31107	Social Security	4,416	2,030	-	-	-	-
512142		Retirement (Employer)	452,210	220,739	549,647	549,647	636,288	636,288
512142	22101	Retirement (Employer)	1,251	-	-	-	-	-
512142	31101	Retirement (Employer)	3,037	1,817	-	-	-	-
512142	31102	Retirement (Employer)	1,500	234	-	-	-	-
512142	31105	Retirement (Employer)	37,072	18,297	-	-	-	-
512142	31106	Retirement (Employer)	1,405	627	-	-	-	-
512142	31107	Retirement (Employer)	7,067	3,325	-	-	-	-
512144		Health Insurance	715,115	371,190	870,512	870,512	1,185,891	1,185,891
512144	22101	Health Insurance	2,297	-	-	-	-	-
512144	31101	Health Insurance	3,158	1,633	-	-	-	-

Sheriff Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512144	31102	Health Insurance	2,376	324	-	-	-	-
512144	31105	Health Insurance	46,635	23,042	-	-	-	-
512144	31106	Health Insurance	1,428	630	-	-	-	-
512144	31107	Health Insurance	8,627	4,368	-	-	-	-
512145		Life Insurance	1,466	681	1,605	1,605	1,680	1,680
512145	22101	Life Insurance	1	-	-	-	-	-
512145	31101	Life Insurance	12	6	-	-	-	-
512145	31102	Life Insurance	6	1	-	-	-	-
512145	31105	Life Insurance	115	52	-	-	-	-
512145	31106	Life Insurance	3	1	-	-	-	-
512145	31107	Life Insurance	18	10	-	-	-	-
512146		Workers Compensation	14,041	2,712	-	-	-	-
512148		Unemployment Compensation	(166)	-	-	-	-	-
512149		Trust Account Payments	6,158	6,783	10,617	10,617	10,617	10,617
512151		HSA Contribution	44,888	37,163	36,875	36,875	-	-
512151	31101	HSA Contribution	190	-	-	-	-	-
512151	31102	HSA Contribution	349	-	-	-	-	-
512151	31105	HSA Contribution	3,065	2,405	-	-	-	-
512151	31106	HSA Contribution	54	114	-	-	-	-
512151	31107	HSA Contribution	73	174	-	-	-	-
512173		Dental Insurance	48,151	26,573	61,834	61,834	62,052	62,052
512173	22101	Dental Insurance	182	-	-	-	-	-
512173	31101	Dental Insurance	159	99	-	-	-	-
512173	31102	Dental Insurance	102	10	-	-	-	-
512173	31105	Dental Insurance	2,897	1,672	-	-	-	-
512173	31106	Dental Insurance	106	55	-	-	-	-
512173	31107	Dental Insurance	558	254	-	-	-	-
512174		Hazardous Pay	4,400	-	-	-	-	-
512195		Uniform Allowance	41,536	1,167	41,000	41,000	45,000	45,000
		FRINGE TOTAL	1,779,207	883,114	1,926,578	1,926,578	2,306,989	2,306,989
		TOTAL SALARIES AND FRINGES	6,169,473	3,042,007	6,768,205	6,768,205	7,429,061	7,429,061
521211		Medical & Dental	1,742	2,539	3,000	3,000	4,000	4,000
521219		Other Professional Serv	9,315	5,939	10,000	10,000	10,000	10,000
521253		Blood Tests	3,214	1,153	4,000	4,000	3,500	3,500
521296		Computer Support	68,567	67,681	79,850	79,850	109,150	108,925
521337		Proctor Fees	2,024	1,996	5,700	5,700	4,000	4,000
529160		Interpreter Fee	672	163	163	-	-	-
529170		Grounds Keeping Charges	-	-	-	-	5,611	5,611
529298		Confidential Funds	-	-	500	500	500	500
529306		Pass Through Payments	19,259	7,263	7,263	-	-	-
531002		Vendor Comm Pass-Thru	486	85	750	750	250	250
531003		Notary Public Related	-	-	200	200	200	200
531243		Furniture & Furnishings	591	-	-	-	-	-
531268		Dog Expenses	1,512	2,252	3,947	3,000	1,500	1,500
531271		Cat Scale Weighing	13	-	150	150	150	150
531298		United Parcel Service	164	250	400	400	450	450
531303		Computer Equipmt & Software	23,318	23,944	42,286	42,286	43,950	43,950
531304		Noncapital Auto	72,804	95,864	103,196	103,196	179,150	179,150
531309		Plate Renewal Fees	697	71	750	750	2,100	2,100
531311		Postage & Box Rent	4,641	1,385	5,500	5,500	5,300	5,300
531312		Office Supplies	10,023	5,193	12,000	12,000	11,500	11,500
531313		Printing & Duplicating	4,417	2,382	5,000	5,000	4,500	4,500
531314		Small Items Of Equipment	48,063	26,602	62,637	52,637	98,996	98,996
531314	31101	Small Items Of Equipment	-	-	2,000	2,000	2,000	2,000
531314	31102	Small Items Of Equipment	1,000	-	275	275	275	275
531314	31109	Small Items Of Equipment	-	-	-	-	3,500	3,500
531316		Investigative Supplies	1,671	1,010	1,750	1,750	1,750	1,750
531317		Ammo Guns Leather	10,323	29,938	43,466	43,466	39,868	39,868
531321		Publication Of Legal Notice	393	-	400	400	400	400
531322		Subscriptions	18	-	-	-	-	-
531324		Membership Dues	1,455	1,507	1,507	1,045	1,000	1,000
531326		Advertising	2,025	1,300	3,000	3,000	3,000	3,000
531332		Bulletproof Vests (Pass Thru)	2,876	953	1,427	-	3,000	3,000
531346		Clothing & Uniform	451	209	250	-	500	500
531348		Educational Supplies	2,542	3,691	6,000	6,000	3,500	3,500
531349		Other Operating Expenses	-	-	1,500	1,500	1,500	1,500
531351		Gas/Diesel	151,000	84,746	132,500	132,500	165,000	165,000
531351	31101	Gas/Diesel	833	450	750	750	800	800
531351	31102	Gas/Diesel	324	35	250	250	250	250
532325		Registration	15,917	8,649	26,445	26,445	29,395	29,395
532332		Mileage	-	-	400	400	400	400
532334		Commercial Travel	85	1,435	1,730	-	-	-

Sheriff Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
532335		Meals	716	884	2,500	2,500	2,500	2,500
532335	31101	Meals	-	-	-	-	156	156
532336		Lodging	4,331	5,885	7,250	7,250	7,000	7,000
532336	31101	Lodging	-	-	250	250	275	275
532339		Other Travel & Tolls	206	304	500	500	500	500
532340		Contracted Extraditions	13,856	9,533	15,000	15,000	17,500	17,500
533225		Telephone & Fax	22,389	12,902	22,060	22,060	30,160	30,160
535242		Maintain Machinery & Equip	87,410	40,899	81,000	81,000	69,000	69,000
535242	31104	Maintain Machinery & Equip	944	-	-	-	-	-
535267		Motorcycle Maintenance	1,318	-	1,200	1,200	1,200	1,200
535352		Vehicle Parts & Repairs	63,339	30,293	58,000	58,000	63,000	63,000
535352	31102	Vehicle Parts & Repairs	-	-	1,000	1,000	1,000	1,000
535352	31104	Vehicle Parts & Repairs	6,133	15,671	23,635	-	-	-
535360		Repair & Maintenance	12,624	10,402	13,000	13,000	20,000	20,000
535360	31101	Repair & Maintenance	-	-	1,300	1,300	1,300	1,300
535360	31102	Repair & Maintenance	1,182	-	850	850	850	850
535368		Diving Equip Maintenance	5,619	5,004	6,763	6,763	10,721	5,955
535450		Noncapital Remodeling	400	-	-	-	-	-
536539		Other Rents & Leases	5	5	5	-	-	-
571004		IP Telephony Allocation	6,270	2,825	5,649	5,649	10,721	10,721
571005		Duplicating Allocation	1,689	913	1,826	1,826	4,304	4,304
571009		MIS PC Group Allocation	157,049	85,624	171,248	171,248	122,541	122,541
571010		MIS Systems Grp Alloc(ISIS)	44,888	22,890	45,779	45,779	45,700	45,700
591519		Other Insurance	79,667	44,169	88,931	88,931	100,848	100,848
591519	31101	Other Insurance	318	173	318	80	397	397
591519	31102	Other Insurance	148	83	152	-	191	191
591520		Liability Claims	250	7,583	12,009	-	-	-
		OPERATING EXPENDITURES	973,186	674,724	1,131,165	1,072,887	1,250,809	1,245,818
594809		Capital Building	-	-	13,100	-	-	-
594810		Capital Equipment	-	23,375	10,375	10,000	12,000	12,000
594811		Capital Automobiles	252,701	227,769	-	314,120	90,681	113,844
594811	22221	Capital Automobiles	-	-	-	-	469,702	469,702
594818		Capital Computer	158,031	4,893	12,393	12,393	-	-
		CAPITAL OUTLAY EXPENDITURES	410,731	256,037	35,868	336,513	572,383	595,546
		EXPENDITURES TOTAL	7,553,390	3,972,767	7,935,238	8,177,605	9,252,253	9,270,425
		REVENUES	7,621,853	3,910,830	8,159,739	8,177,605	9,252,253	9,270,425
		EXPENDITURES	7,553,390	3,972,767	7,935,238	8,177,605	9,252,253	9,270,425
TOTAL BUSINESS UNIT-13101 -Sheriff			(68,463)	61,938	(224,501)	-	-	-

13102 -Support Services Division

REVENUES								
411100		General Property Taxes	723,144	405,600	811,200	811,200	771,023	771,023
441012		Parking Violations	20	-	-	-	-	-
452001		Sheriff Service Fees	31,226	13,244	35,000	35,000	30,000	30,000
473013		Other Govt Service Fees	3,555	2,115	5,000	5,000	5,000	5,000
474004		Department Paper Service	15,349	10,476	17,000	17,000	19,000	19,000
481001		Interest & Dividends	4	-	-	-	-	-
		REVENUES TOTAL	773,298	431,435	868,200	868,200	825,023	825,023
		EXPENDITURES						
511210		Wages-Regular	448,686	306,090	563,721	563,721	526,661	526,661
511210	22101	Wages-Regular	2,044	-	-	-	-	-
511220		Wages-Overtime	27,681	14,241	59,651	59,651	16,988	16,988
511330		Wages-Longevity Pay	2,198	528	2,226	2,226	2,021	2,021
		SALARIES TOTAL	480,609	320,859	625,598	625,598	545,671	545,671
512141		Social Security	35,332	20,047	46,393	46,393	38,843	38,843
512141	22101	Social Security	149	-	-	-	-	-
512142		Retirement (Employer)	49,192	26,461	62,784	62,784	66,320	66,320
512142	22101	Retirement (Employer)	244	-	-	-	-	-
512144		Health Insurance	66,680	37,994	80,187	80,187	124,405	124,405
512144	22101	Health Insurance	428	-	-	-	-	-
512145		Life Insurance	237	83	223	223	128	128
512145	22101	Life Insurance	1	-	-	-	-	-
512146		Workers Compensation	2,794	5,130	-	-	-	-
512149		Trust Account Payments	684	707	1,114	1,114	1,114	1,114

Sheriff Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512151		HSA Contribution	6,298	4,420	5,625	5,625	-	-
512173		Dental Insurance	4,288	2,685	5,448	5,448	6,036	6,036
512173	22101	Dental Insurance	24	-	-	-	-	-
512174		Hazardous Pay	240	-	-	-	-	-
512195		Uniform Allowance	5,018	752	4,850	4,850	6,200	6,200
		FRINGE TOTAL	171,608	98,278	206,625	206,625	243,047	243,047
		TOTAL SALARIES AND FRINGES	652,217	419,137	832,223	832,223	788,718	788,718
531100		Permits Purchased	100	-	100	100	100	100
531275		Recording Fee	30	-	-	-	-	-
531314		Small Items Of Equipment	-	-	800	800	500	500
531351		Gas/Diesel	1,509	803	2,500	2,500	2,500	2,500
532325		Registration	690	825	875	825	1,050	1,050
532335		Meals	164	86	328	328	480	480
532336		Lodging	328	282	552	552	768	768
532339		Other Travel & Tolls	-	7	100	100	100	100
533225		Telephone & Fax	673	89	106	750	700	700
535242		Maintain Machinery & Equip	4,636	4,022	4,760	4,760	4,600	4,600
571004		IP Telephony Allocation	6,923	3,119	6,238	6,238	3,821	3,821
571009		MIS PC Group Allocation	2,293	3,125	6,250	6,250	7,208	7,208
571010		MIS Systems Grp Alloc(ISIS)	6,264	3,393	6,787	6,787	6,618	6,618
591519		Other Insurance	4,741	3,306	6,060	5,987	7,860	7,860
		OPERATING EXPENDITURES	28,351	19,057	35,456	35,977	36,305	36,305
		EXPENDITURES TOTAL	680,567	438,194	867,679	868,200	825,023	825,023
		REVENUES	773,298	431,435	868,200	868,200	825,023	825,023
		EXPENDITURES	680,567	438,194	867,679	868,200	825,023	825,023
		TOTAL BUSINESS UNIT-13102 -Support Services Division	(92,730)	6,759	(521)	-	(0)	(0)

13103 -Dispatch & Communications

REVENUES

411100	General Property Taxes	1,060,944	589,246	1,178,492	1,178,492	1,387,695	1,387,695
421001	State Aid	-	-	-	-	400,000	400,000
699999	Budgetary Fund Balance	-	-	706,222	706,222	-	-

REVENUES TOTAL

1,060,944	589,246	1,884,714	1,884,714	1,787,695	1,787,695
------------------	----------------	------------------	------------------	------------------	------------------

EXPENDITURES

511210	Wages-Regular	570,579	287,757	645,399	645,399	674,749	674,749
511220	Wages-Overtime	135,293	46,415	115,333	115,333	130,948	130,948
511330	Wages-Longevity Pay	1,902	-	2,184	2,184	1,910	1,910
	SALARIES TOTAL	707,774	334,171	762,916	762,916	807,607	807,607

512141	Social Security	52,950	24,766	57,110	57,110	58,077	58,077
512142	Retirement (Employer)	45,194	21,140	48,839	48,839	53,732	53,732
512144	Health Insurance	112,245	62,429	137,132	137,132	190,647	190,647
512145	Life Insurance	271	135	255	255	292	292
512151	HSA Contribution	10,279	6,522	9,375	9,375	-	-
512153	HRA Contribution	150	-	-	-	-	-
512173	Dental Insurance	7,202	4,221	9,276	9,276	9,276	9,276
512195	Uniform Allowance	1,080	1,030	1,500	1,500	1,500	1,500
	FRINGE TOTAL	229,371	120,243	263,487	263,487	313,525	313,525

TOTAL SALARIES AND FRINGES

937,145	454,415	1,026,403	1,026,403	1,121,131	1,121,131
----------------	----------------	------------------	------------------	------------------	------------------

521292	Dispatch/Communications	13,573	6,512	18,175	18,175	14,190	14,190
521296	Computer Support	607	1,866	2,196	-	4,000	4,000
531303	Computer Equipmt & Software	-	-	190	190	190	190
531303	90030 Computer Equipmt & Software	2,962	-	627,551	627,551	-	-
531314	Small Items Of Equipment	1,766	1,440	5,500	5,500	8,500	8,500
531314	90030 Small Items Of Equipment	11,873	-	-	-	-	-
531324	Membership Dues	-	-	250	250	250	250
531326	Advertising	20	-	-	-	-	-
531368	Cell 911 Service Charges	16,247	8,123	16,500	16,500	16,500	16,500
532325	Registration	1,170	298	2,000	2,000	1,500	1,500
532332	Mileage	197	-	350	350	350	350
532335	Meals	48	10	375	375	300	300
532336	Lodging	82	-	1,000	1,000	750	750

Sheriff Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
533222		Electric	9,173	8,450	13,000	13,000	16,000	16,000
533225		Telephone & Fax	6,736	2,606	6,800	6,800	6,750	6,750
533226		Propane	2,755	-	2,500	2,500	4,000	4,000
533235		Storm Water Utility	106	19	75	75	105	105
535242		Maintain Machinery & Equip	24,931	27,028	32,900	32,900	34,710	34,710
536539		Other Rents & Leases	19,283	17,910	23,000	23,000	27,000	27,000
571004		IP Telephony Allocation	1,959	882	1,765	1,765	2,441	2,441
571009		MIS PC Group Allocation	8,024	5,625	11,250	11,250	10,812	10,812
571010		MIS Systems Grp Alloc(ISIS)	7,400	4,009	8,018	8,018	7,818	7,818
591519		Other Insurance	7,947	4,385	8,441	8,441	10,398	10,398
		OPERATING EXPENDITURES	136,858	89,163	781,835	779,639	166,564	166,564
594810		Capital Equipment	-	-	-	-	500,000	500,000
594810	90030	Capital Equipment	54,196	26,224	78,671	78,671	-	-
		CAPITAL OUTLAY EXPENDITURES	54,196	26,224	78,671	78,671	500,000	500,000
		EXPENDITURES TOTAL	1,128,198	569,801	1,886,909	1,884,714	1,787,695	1,787,695
		REVENUES	1,060,944	589,246	1,884,714	1,884,714	1,787,695	1,787,695
		EXPENDITURES	1,128,198	569,801	1,886,909	1,884,714	1,787,695	1,787,695
TOTAL BUSINESS UNIT-13103 -Dispatch & Communicati			67,254	(19,445)	2,196	-	0	0

13104 -Storage Facility

REVENUES								
411100		General Property Taxes	49,766	22,628	45,255	45,255	56,188	56,188
474120		Sheriff Interdepart Billed	2,000	2,000	2,000	2,000	2,000	2,000
699999		Budgetary Fund Balance	-	-	(1,597)	(1,597)	-	-
REVENUES TOTAL			51,766	24,628	45,658	45,658	58,188	58,188
EXPENDITURES								
521296		Computer Support	1,850	-	3,900	3,900	4,880	4,880
529298		Confidential Funds	10,000	7,500	7,500	7,500	10,000	10,000
531314		Small Items Of Equipment	611	2,726	3,455	3,455	3,506	3,506
531320		Safety Supplies	1,449	782	1,680	1,680	1,680	1,680
533222		Electric	5,445	2,719	6,000	6,000	6,000	6,000
533224		Natural Gas	2,859	1,749	2,500	2,500	3,500	3,500
533225		Telephone & Fax	1,021	416	1,500	1,500	1,100	1,100
535242		Maintain Machinery & Equip	2,184	1,678	2,771	2,771	2,320	2,320
535247		Building Repair & Maint	360	190	390	390	390	390
535297		Refuse Collection	553	505	1,200	1,200	850	850
535344		Household & Janitorial Supp	691	343	1,088	1,088	1,136	1,136
571009		MIS PC Group Allocation	11,463	6,250	12,500	12,500	22,826	22,826
591519		Other Insurance	979	-	1,175	1,175	-	-
		OPERATING EXPENDITURES	39,465	24,858	45,658	45,658	58,188	58,188
		EXPENDITURES TOTAL	39,465	24,858	45,658	45,658	58,188	58,188
		REVENUES	51,766	24,628	45,658	45,658	58,188	58,188
		EXPENDITURES	39,465	24,858	45,658	45,658	58,188	58,188
TOTAL BUSINESS UNIT-13104 -Storage Facility			(12,301)	230	(0)	(0)	-	-

13105 -Shooting Rang

REVENUES								
411100		General Property Taxes	8,500	7,000	14,000	14,000	16,883	14,883
472014		Muni Range Rental Charge	1,000	600	1,000	1,000	1,000	1,000
699999		Budgetary Fund Balance	-	-	20,000	20,000	-	-
REVENUES TOTAL			9,500	7,600	35,000	35,000	17,883	15,883
EXPENDITURES								
531314		Small Items Of Equipment	970	636	1,500	1,500	4,000	4,000
533222		Electric	2,667	1,520	4,500	4,500	3,900	3,900
533226		Propane	3,842	3,115	4,200	4,200	4,500	4,500
535344		Household & Janitorial Supp	482	731	1,000	1,000	1,250	1,250
535360		Repair & Maintenance	682	911	1,200	1,200	1,200	1,200
535450		Noncapital Remodeling	1,406	843	2,000	2,000	2,000	-

Sheriff Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
536534		Machinery Rent & Lease	565	435	600	600	600	600
591519		Other Insurance	-	188	345	-	433	433
		OPERATING EXPENDITURES	10,615	8,380	15,345	15,000	17,883	15,883
594819		Capital Other Equipment	-	-	20,000	20,000	-	-
594822		Capital Improvement Building	47,019	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	47,019	-	20,000	20,000	-	-
		EXPENDITURES TOTAL	57,634	8,380	35,345	35,000	17,883	15,883
		REVENUES	9,500	7,600	35,000	35,000	17,883	15,883
		EXPENDITURES	57,634	8,380	35,345	35,000	17,883	15,883
TOTAL BUSINESS UNIT-13105 -Shooting Rang			48,134	780	345	-	-	-

13106 -Jail

REVENUES

411100		General Property Taxes	3,682,383	2,149,659	4,299,318	4,299,318	4,765,885	4,749,713
421065		State Crim Alien Assist Rev	-	-	30,000	30,000	13,500	13,500
421067		State Aid DNA Sample Fees	2,210	-	2,200	2,200	2,100	2,100
421073		State Aid Parole Hold/Jail	21,032	-	60,000	60,000	25,000	25,000
424001	22210	Federal Grants	-	-	65,000	65,000	65,000	65,000
424001	22217	Federal Grants	300	-	-	-	-	-
452006		Prisoner Maint Fees	136,780	97,875	200,000	200,000	210,000	210,000
452008		Electronic Monitoring	36,658	20,156	30,939	22,500	40,000	40,000
452012		Medical Reimbursement	26,901	13,926	27,000	27,000	32,500	32,500
452017		Sent Daily Fee	49,970	35,735	55,000	55,000	75,000	75,000
452019		Telephone Fee	7,307	1,613	7,000	7,000	5,000	5,000
452020		Phone Card Reimbursement	9,166	5,506	12,000	12,000	11,000	11,000
452025		Booking Fees	19,440	10,906	21,000	21,000	24,000	24,000
452028		Hygiene Packet Fee	3,450	1,731	3,250	3,250	3,250	3,250
471210		SSA Incentive Payments	6,000	2,800	8,000	8,000	6,000	6,000
473001		Board Of Prisoners-State	431,286	74,541	250,000	250,000	160,000	160,000
473002		Board Of Prisoners-Muni	4,050	3,170	5,500	5,500	6,200	6,200
486001		Vending Commission	297	142	500	500	250	250
699700	31602	Resv Applied Operating	-	-	100,000	100,000	-	-
699999		Budgetary Fund Balance	-	-	(96,952)	(96,952)	-	-

REVENUES TOTAL

4,437,231	2,417,760	5,079,755	5,071,316	5,444,685	5,428,513
------------------	------------------	------------------	------------------	------------------	------------------

EXPENDITURES

511110		Salary-Permanent Regular	92,752	48,642	99,157	99,157	106,207	106,207
511210		Wages-Regular	2,479,325	1,235,642	2,504,696	2,504,696	2,546,087	2,546,087
511210	22101	Wages-Regular	5,864	-	-	-	-	-
511220		Wages-Overtime	316,811	219,221	233,978	233,978	357,082	357,082
511220	22101	Wages-Overtime	319	-	-	-	-	-
511330		Wages-Longevity Pay	4,615	-	4,851	4,851	3,191	3,191
		SALARIES TOTAL	2,899,686	1,503,505	2,842,682	2,842,682	3,012,567	3,012,567
512141		Social Security	218,951	112,929	212,803	212,803	219,332	219,332
512141	22101	Social Security	457	-	-	-	-	-
512142		Retirement (Employer)	339,742	177,883	336,116	336,116	385,682	385,682
512142	22101	Retirement (Employer)	737	-	-	-	-	-
512144		Health Insurance	486,864	247,644	513,489	513,489	597,137	597,137
512144	22101	Health Insurance	473	-	-	-	-	-
512144	31601	Health Insurance-Nurse	1,152	-	-	-	-	-
512145		Life Insurance	692	351	626	626	543	543
512145	22101	Life Insurance	2	-	-	-	-	-
512146		Workers Compensation	45,594	6,180	-	-	-	-
512148		Unemployment Compensation	(111)	-	-	-	-	-
512149		Trust Account Payments	6,158	5,511	8,469	8,469	8,469	8,469
512151		HSA Contribution	22,689	22,415	14,688	14,688	-	-
512151	22101	HSA Contribution	256	-	-	-	-	-
512173		Dental Insurance	32,449	17,617	35,724	35,724	30,792	30,792
512173	22101	Dental Insurance	52	-	-	-	-	-
512174		Hazardous Pay	2,640	-	-	-	-	-
512195		Uniform Allowance	34,032	9,743	39,200	39,200	40,200	40,200
		FRINGE TOTAL	1,192,830	600,272	1,161,113	1,161,113	1,282,154	1,282,154
		TOTAL SALARIES AND FRINGES	4,092,516	2,103,778	4,003,795	4,003,795	4,294,721	4,294,721

Sheriff Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
521211		Medical & Dental	580,920	324,677	500,000	500,000	540,000	540,000
521211	22210	Medical & Dental	-	14,421	65,000	65,000	65,000	65,000
521219		Other Professional Serv	5,483	500	5,000	5,000	4,000	4,000
521296		Computer Support	34,092	21,237	30,575	30,575	40,325	40,325
529160		Interpreter Fee	553	270	1,000	1,000	750	750
531002		Vendor Comm Pass-Thru	297	142	750	750	-	-
531100		Permits Purchased	-	-	180	-	-	-
531265		Electronic Monitoring	9,359	6,437	4,000	4,000	8,000	8,000
531265	22101	Electronic Monitoring	909	-	-	-	-	-
531303		Computer Equipmt & Software	-	-	1,200	1,200	-	-
531314		Small Items Of Equipment	15,032	21,055	23,318	23,318	50,516	34,344
531314	22101	Small Items Of Equipment	450	-	-	-	-	-
531314	22217	Small Items Of Equipment	300	-	-	-	-	-
531331		State Crim Alien Assist Exp	-	-	3,000	3,000	2,025	2,025
532325		Registration	4,825	1,145	6,000	6,000	5,000	5,000
532332		Mileage	71	-	-	-	-	-
532335		Meals	2,572	323	4,000	4,000	2,500	2,500
532336		Lodging	684	90	3,500	3,500	1,200	1,200
532336	31601	Lodging-Nurse	-	-	500	500	-	-
533221		Water	16,463	8,074	21,000	21,000	19,000	19,000
533222		Electric	117,858	47,217	118,000	118,000	118,000	118,000
533223		Sewer	19,916	9,751	25,000	25,000	23,000	23,000
533224		Natural Gas	49,957	40,646	43,500	43,500	48,500	48,500
533225		Telephone & Fax	2,985	687	2,800	2,800	3,000	3,000
533227		Laundry	32,710	16,364	34,020	34,020	34,020	34,020
533235		Storm Water Utility	1,889	944	1,900	1,900	1,900	1,900
533237		Cable Television	-	1,689	3,360	3,360	3,400	3,400
535242		Maintain Machinery & Equip	5,026	1,747	14,807	14,807	6,610	6,610
535247		Building Repair & Maint	660	330	780	780	750	750
535297		Refuse Collection	5,659	3,177	5,500	5,500	5,800	5,800
535344		Household & Janitorial Supp	28,960	16,138	37,500	37,500	41,050	41,050
535349		Other Supplies	5,303	4,134	6,830	-	6,000	6,000
535360		Repair & Maintenance	8,155	948	7,000	7,000	5,000	5,000
571004		IP Telephony Allocation	8,359	3,766	7,532	7,532	7,642	7,642
571009		MIS PC Group Allocation	4,585	14,375	28,750	28,750	28,833	28,833
571010		MIS Systems Grp Alloc(ISIS)	29,396	15,927	31,853	31,853	31,058	31,058
591519		Other Insurance	34,056	19,939	36,556	36,376	47,085	47,085
591520		Liability Claims	-	440	440	-	-	-
		OPERATING EXPENDITURES	1,027,482	596,589	1,075,150	1,067,521	1,149,964	1,133,792
594810	31104	Capital Equipment	-	400	400	-	-	-
594822		Capital Improvement Building	14,178	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	14,178	400	400	-	-	-
		EXPENDITURES TOTAL	5,134,176	2,700,767	5,079,345	5,071,316	5,444,685	5,428,513
		REVENUES	4,437,231	2,417,760	5,079,755	5,071,316	5,444,685	5,428,513
		EXPENDITURES	5,134,176	2,700,767	5,079,345	5,071,316	5,444,685	5,428,513
		TOTAL BUSINESS UNIT-13106 -Jail	696,945	283,008	(410)	-	-	-

13107 -Jail Kitchen

REVENUES								
411100		General Property Taxes	533,802	272,510	545,021	545,021	581,316	581,316
452013		Public Kitchen Charges	475	461	500	500	500	500
474011		Dept Kitchen Charges	4,833	165	2,000	2,000	1,500	1,500
485200	31701	Donations Restricted	8,058	3,275	10,000	10,000	10,000	10,000
		REVENUES TOTAL	547,167	276,411	557,521	557,521	593,316	593,316
EXPENDITURES								
511110		Salary-Permanent Regular	74,478	38,470	79,215	79,215	84,401	84,401
511110	22101	Salary-Permanent Regular	484	-	-	-	-	-
511210		Wages-Regular	137,551	71,102	143,728	143,728	150,182	150,182
511210	22101	Wages-Regular	382	-	-	-	-	-
511220		Wages-Overtime	7,350	692	8,672	8,672	10,620	10,620
511330		Wages-Longevity Pay	375	-	375	375	375	375
		SALARIES TOTAL	220,620	110,264	231,990	231,990	245,578	245,578
512141		Social Security	16,161	8,028	16,926	16,926	16,815	16,815
512141	22101	Social Security	45	-	-	-	-	-

Sheriff Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512142		Retirement (Employer)	14,157	7,165	14,737	14,737	16,451	16,451
512142	22101	Retirement (Employer)	58	-	-	-	-	-
512144		Health Insurance	70,278	39,039	78,525	78,525	101,584	101,584
512144	22101	Health Insurance	237	-	-	-	-	-
512145		Life Insurance	129	65	132	132	133	133
512145	22101	Life Insurance	0	-	-	-	-	-
512151		HSA Contribution	1,156	-	-	-	-	-
512151	22101	HSA Contribution	119	-	-	-	-	-
512173		Dental Insurance	4,171	2,466	4,932	4,932	4,932	4,932
512173	22101	Dental Insurance	22	-	-	-	-	-
512195		Uniform Allowance	724	400	900	900	1,000	1,000
		FRINGE TOTAL	107,258	57,163	116,153	116,153	140,916	140,916
		TOTAL SALARIES AND FRINGES	327,878	167,427	348,143	348,143	386,493	386,493
521219		Other Professional Serv	2,479	619	4,624	4,624	4,955	4,955
531314		Small Items Of Equipment	3,900	2,785	5,600	5,600	3,000	3,000
531322		Subscriptions	40	-	100	100	100	100
531324		Membership Dues	75	-	50	50	50	50
531343		Food	138,985	94,164	175,500	175,500	175,000	175,000
531343	31701	Food	8,058	3,275	10,000	10,000	10,000	10,000
532325		Registration	132	-	-	-	-	-
533225		Telephone & Fax	53	-	75	75	75	75
535242		Maintain Machinery & Equip	3,740	2,010	3,240	3,240	3,240	3,240
536533		Equipment Rent & Lease	20	-	150	150	100	100
571004		IP Telephony Allocation	261	117	235	235	212	212
571009		MIS PC Group Allocation	1,146	1,875	3,750	3,750	3,604	3,604
571010		MIS Systems Grp Alloc(ISIS)	3,381	1,832	3,663	3,663	3,572	3,572
591519		Other Insurance	2,176	1,226	2,390	2,390	2,915	2,915
		OPERATING EXPENDITURES	164,446	107,902	209,377	209,377	206,823	206,823
594810		Capital Equipment	8,163	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	8,163	-	-	-	-	-
		EXPENDITURES TOTAL	500,488	275,329	557,521	557,521	593,316	593,316
		REVENUES	547,167	276,411	557,521	557,521	593,316	593,316
		EXPENDITURES	500,488	275,329	557,521	557,521	593,316	593,316
TOTAL BUSINESS UNIT-13107 -Jail Kitchen			(46,679)	(1,082)	-	-	-	-
13108 -Jail Assessment								
REVENUES								
452015		Jail County Assessments	124,398	55,926	117,000	117,000	120,000	120,000
699700		Resv Applied Operating	-	-	267,065	267,065	244,065	244,065
REVENUES TOTAL			124,398	55,926	384,065	384,065	364,065	364,065
EXPENDITURES								
521211		Medical & Dental	50,400	-	140,000	140,000	104,491	104,491
521219		Other Professional Serv	12,600	10,800	-	-	14,400	14,400
531243		Furniture & Furnishings	8,612	-	-	-	-	-
531314		Small Items Of Equipment	891	-	-	-	-	-
535242		Maintain Machinery & Equip	2,764	1,959	1,959	-	3,500	3,500
535247		Building Repair & Maint	-	4,252	4,252	-	-	-
535360		Repair & Maintenance	9,723	-	2,263	-	-	-
536534		Machinery Rent & Lease	1,265	1,204	1,405	-	1,500	1,500
594950		Operating Reserve	-	-	169,065	169,065	240,174	240,174
		OPERATING EXPENDITURES	86,255	18,215	318,944	309,065	364,065	364,065
594810		Capital Equipment	9,086	-	75,000	75,000	-	-
594822		Capital Improvement Building	-	6,840	6,840	-	-	-
		CAPITAL OUTLAY EXPENDITURES	9,086	6,840	81,840	75,000	-	-
		EXPENDITURES TOTAL	95,341	25,055	400,784	384,065	364,065	364,065
		REVENUES	124,398	55,926	384,065	384,065	364,065	364,065
		EXPENDITURES	95,341	25,055	400,784	384,065	364,065	364,065
TOTAL BUSINESS UNIT-13108 -Jail Assessment			(29,056)	(30,871)	16,719	-	-	-

Sheriff Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
13109 -Donations								
REVENUES								
485200	31901	Donations Restricted	29,393	4,275	-	-	-	-
485200	31902	Donations Restricted	700	12,390	-	-	-	-
485200	31904	Donations Restricted	1,920	-	-	-	-	-
485200	31907	Donations Restricted	-	2,425	-	-	-	-
699992	31901	Balance Forward Prior Year	-	-	58,982	58,982	-	-
699992	31902	Balance Forward Prior Year	-	-	9,885	9,885	-	-
699992	31904	Balance Forward Prior Year	-	-	3,464	3,464	-	-
699992	31906	Balance Forward Prior Year	-	-	94	94	-	-
699992	31907	Balance Forward Prior Year	-	-	6,340	6,340	-	-
699992	31908	Balance Forward Prior Year	-	-	624	624	-	-
REVENUES TOTAL			32,013	19,090	79,389	79,389	-	-
EXPENDITURES								
521219	31901	Other Professional Serv	349	153	-	-	-	-
531314	31901	Small Items Of Equipment	-	1,956	-	-	-	-
531314	31902	Small Items Of Equipment	329	6,966	-	-	-	-
531314	31904	Small Items Of Equipment	-	1,259	-	-	-	-
531348	31902	Educational Supplies	200	-	-	-	-	-
532325	31907	Registration	405	-	-	-	-	-
535352	31907	Vehicle Parts & Repairs	343	-	-	-	-	-
535368	31907	Diving Equip Maintenance	-	3,017	-	-	-	-
594950	31901	Operating Reserve	-	-	58,982	58,982	-	-
594950	31902	Operating Reserve	-	-	9,885	9,885	-	-
594950	31904	Operating Reserve	-	-	3,464	3,464	-	-
594950	31906	Operating Reserve	-	-	94	94	-	-
594950	31907	Operating Reserve	-	-	6,340	6,340	-	-
594950	31908	Operating Reserve	-	-	624	624	-	-
OPERATING EXPENDITURES			1,626	13,352	79,389	79,389	-	-
594814	31901	Capital Canine	-	12,550	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			-	12,550	-	-	-	-
EXPENDITURES TOTAL			1,626	25,902	79,389	79,389	-	-
REVENUES			32,013	19,090	79,389	79,389	-	-
EXPENDITURES			1,626	25,902	79,389	79,389	-	-
TOTAL BUSINESS UNIT-13109 -Donations			(30,386)	6,812	-	-	-	-
13110 -Drug Education								
REVENUES								
481001		Interest & Dividends	1	3	3	-	-	-
611103		Operating Transfer In	-	-	3,600	3,600	1,000	1,000
699992		Balance Forward Prior Year	-	-	1,690	1,690	1,690	1,690
REVENUES TOTAL			1	3	5,293	5,290	2,690	2,690
EXPENDITURES								
531266		Dare Education	-	-	3,600	3,600	1,000	1,000
594950		Operating Reserve	-	-	1,690	1,690	1,690	1,690
OPERATING EXPENDITURES			-	-	5,290	5,290	2,690	2,690
EXPENDITURES TOTAL			-	-	5,290	5,290	2,690	2,690
REVENUES			1	3	5,293	5,290	2,690	2,690
EXPENDITURES			-	-	5,290	5,290	2,690	2,690
TOTAL BUSINESS UNIT-13110 -Drug Education			(1)	(3)	(3)	-	-	-
13111 -Drug Restitution								
REVENUES								
442002		Drug Case Reimbursement	11,565	4,525	10,000	10,000	13,000	13,000
699992		Balance Forward Prior Year	-	-	10,003	10,003	7,560	7,560

Sheriff Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES TOTAL			11,565	4,525	20,003	20,003	20,560	20,560
EXPENDITURES								
531351		Gas/Diesel	10,393	8,110	10,200	10,200	13,000	13,000
591519		Other Insurance	2,117	1,014	2,243	2,243	2,150	2,150
594950		Operating Reserve	-	-	7,560	7,560	5,410	5,410
OPERATING EXPENDITURES			12,510	9,124	20,003	20,003	20,560	20,560
EXPENDITURES TOTAL			12,510	9,124	20,003	20,003	20,560	20,560
REVENUES			11,565	4,525	20,003	20,003	20,560	20,560
EXPENDITURES			12,510	9,124	20,003	20,003	20,560	20,560
TOTAL BUSINESS UNIT-13111 -Drug Restitution			945	4,600	-	-	-	-

13112 -Vehicle Forfeiture Replacement

REVENUES								
699992		Balance Forward Prior Year	-	-	13,999	13,999	13,999	13,999
REVENUES TOTAL			-	-	13,999	13,999	13,999	13,999
EXPENDITURES								
594950		Operating Reserve	-	-	13,999	13,999	3,999	3,999
OPERATING EXPENDITURES			-	-	13,999	13,999	3,999	3,999
594811		Capital Automobiles	-	-	-	-	10,000	10,000
CAPITAL OUTLAY EXPENDITURES			-	-	-	-	10,000	10,000
EXPENDITURES TOTAL			-	-	13,999	13,999	13,999	13,999
REVENUES			-	-	13,999	13,999	13,999	13,999
EXPENDITURES			-	-	13,999	13,999	13,999	13,999
TOTAL BUSINESS UNIT-13112 -Vehicle Forfeiture Replac			-	-	-	-	-	-

13113 -Task Force/State Grant

REVENUES								
472005		Municipal Local Match	6,829	6,227	9,329	9,329	10,000	10,000
472009		Muni State Aid Allocation	64,010	21,404	40,405	40,405	57,305	57,305
474120		Sheriff Interdepart Billed	3,171	3,190	3,190	3,171	3,190	3,190
699992		Balance Forward Prior Year	-	-	2,035	2,035	2,035	2,035
REVENUES TOTAL			74,010	30,821	54,959	54,940	72,530	72,530
EXPENDITURES								
511220		Wages-Overtime	18,453	-	14,000	14,000	18,000	18,000
SALARIES TOTAL			18,453	-	14,000	14,000	18,000	18,000
521219		Other Professional Serv	150	-	-	-	-	-
521296		Computer Support	-	-	980	400	-	-
529298		Confidential Funds	-	-	8,000	8,000	10,000	10,000
529299		Purchase Care & Services	9,372	-	3,300	3,300	10,000	10,000
531243		Furniture & Furnishings	60	-	-	-	-	-
531301		Office Equipment	-	74	74	-	-	-
531303		Computer Equipmt & Software	4,452	292	-	-	-	-
531309		Plate Renewal Fees	106	-	500	500	500	500
531312		Office Supplies	155	107	1,000	1,000	1,000	1,000
531314		Small Items Of Equipment	12,599	2,139	2,139	1,757	3,500	3,500
531317		Ammo Guns Leather	662	-	-	-	-	-
531342		Chemical Lab & Medical Supp	-	-	500	500	-	-
532325		Registration	2,165	2,225	2,030	1,548	3,595	3,595
532335		Meals	-	-	500	500	-	-
532336		Lodging	464	720	1,500	1,500	-	-
532339		Other Travel & Tolls	-	24	24	-	-	-
533224		Natural Gas	2,000	2,000	2,000	-	2,000	2,000
533225		Telephone & Fax	10,036	6,369	8,400	8,400	10,000	10,000
535242		Maintain Machinery & Equip	428	-	-	-	-	-
535352		Vehicle Parts & Repairs	2,532	3,292	3,340	1,900	2,300	2,300
536539		Other Rents & Leases	9,600	4,800	9,600	9,600	9,600	9,600

Sheriff Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
594950		Operating Reserve	-	-	2,035	2,035	2,035	2,035
		OPERATING EXPENDITURES	54,781	22,042	45,922	40,940	54,530	54,530
594811		Capital Automobiles	-	7,500	7,500	-	-	-
		CAPITAL OUTLAY EXPENDITURES	-	7,500	7,500	-	-	-
EXPENDITURES TOTAL			73,234	29,542	67,422	54,940	72,530	72,530
REVENUES			74,010	30,821	54,959	54,940	72,530	72,530
EXPENDITURES			73,234	29,542	67,422	54,940	72,530	72,530
TOTAL BUSINESS UNIT-13113 -Task Force/State Grant			(776)	(1,279)	12,463	-	-	-

13114 -Federal Forfeiture Acct

REVENUES

421001	State Aid	34,168	-	-	-	-	-
481001	Interest & Dividends	122	402	500	500	500	500
699700	Resv Applied Operating	-	-	221,275	221,275	215,975	215,975

REVENUES TOTAL

34,290	402	221,775	221,775	216,475	216,475
---------------	------------	----------------	----------------	----------------	----------------

EXPENDITURES

531303	Computer Equipmt & Software	-	-	4,000	4,000	-	-
531342	Chemical Lab & Medical Supp	1,711	5,310	5,310	1,800	7,000	7,000
532325	Registration	-	-	-	-	4,000	4,000
535352	Vehicle Parts & Repairs	-	-	-	-	4,000	4,000
594950	Operating Reserve	-	-	215,975	215,975	201,475	201,475
	OPERATING EXPENDITURES	1,711	5,310	225,285	221,775	216,475	216,475

594811	Capital Automobiles	-	3,825	3,817	-	-	-
	CAPITAL OUTLAY EXPENDITURES	-	3,825	3,817	-	-	-

EXPENDITURES TOTAL

1,711	9,135	229,102	221,775	216,475	216,475
--------------	--------------	----------------	----------------	----------------	----------------

REVENUES

EXPENDITURES

34,290	402	221,775	221,775	216,475	216,475
1,711	9,135	229,102	221,775	216,475	216,475

TOTAL BUSINESS UNIT-13114 -Federal Forfeiture Acct

(32,579)	8,734	7,327	-	-	-
-----------------	--------------	--------------	----------	----------	----------

13115 -Cease Marijuana

REVENUES

421001	State Aid	9,029	-	4,441	-	-	-
699700	Resv Applied Operating	-	-	201	201	201	201

REVENUES TOTAL

9,029	-	4,642	201	201	201
--------------	----------	--------------	------------	------------	------------

EXPENDITURES

511220	Wages-Overtime	5,881	-	-	-	-	-
	SALARIES TOTAL	5,881	-	-	-	-	-
529299	Purchase Care & Services	3,148	-	1,639	-	-	-
594950	Operating Reserve	-	-	201	201	201	201
	OPERATING EXPENDITURES	3,148	-	1,840	201	201	201

EXPENDITURES TOTAL

9,029	-	1,840	201	201	201
--------------	----------	--------------	------------	------------	------------

REVENUES

EXPENDITURES

9,029	-	4,642	201	201	201
9,029	-	1,840	201	201	201

TOTAL BUSINESS UNIT-13115 -Cease Marijuana

-	-	(2,802)	-	-	-
----------	----------	----------------	----------	----------	----------

13116 -State Forfeiture Account

REVENUES

481001	Interest & Dividends	22	67	67	-	-	-
699700	Resv Applied Operating	-	-	36,446	36,446	36,446	36,446

REVENUES TOTAL

22	67	36,514	36,446	36,446	36,446
-----------	-----------	---------------	---------------	---------------	---------------

Sheriff Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES								
594950		Operating Reserve	-	-	36,446	36,446	36,446	36,446
		OPERATING EXPENDITURES	-	-	36,446	36,446	36,446	36,446
		EXPENDITURES TOTAL	-	-	36,446	36,446	36,446	36,446
		REVENUES	22	67	36,514	36,446	36,446	36,446
		EXPENDITURES	-	-	36,446	36,446	36,446	36,446
TOTAL BUSINESS UNIT-13116 -State Forfeiture Account			(22)	(67)	(67)	-	-	-
13118 -Commissary								
REVENUES								
452011		Commissary Income	34,742	-	30,000	30,000	-	-
481001		Interest & Dividends	14	-	30	30	-	-
		REVENUES TOTAL	34,755	-	30,030	30,030	-	-
EXPENDITURES								
531318		Inmate Benefit	30,147	-	30,030	30,030	-	-
		OPERATING EXPENDITURES	30,147	-	30,030	30,030	-	-
		EXPENDITURES TOTAL	30,147	-	30,030	30,030	-	-
		REVENUES	34,755	-	30,030	30,030	-	-
		EXPENDITURES	30,147	-	30,030	30,030	-	-
TOTAL BUSINESS UNIT-13118 -Commissary			(4,609)	-	-	-	-	-
80020 -Inmate Trust								
REVENUES								
452022		Inmate Deposits	957,835	-	-	-	-	-
		REVENUES TOTAL	957,835	-	-	-	-	-
		REVENUES	957,835	-	-	-	-	-
TOTAL BUSINESS UNIT-80020 -Inmate Trust			957,835	-	-	-	-	-
80030 -Civil Process								
REVENUES								
452002		Civil Process	153,691	-	-	-	-	-
481001		Interest & Dividends	4	-	-	-	-	-
		REVENUES TOTAL	153,695	-	-	-	-	-
EXPENDITURES								
531335		Civil Process	139,524	-	-	-	-	-
		OPERATING EXPENDITURES	139,524	-	-	-	-	-
		EXPENDITURES TOTAL	139,524	-	-	-	-	-
		REVENUES	153,695	-	-	-	-	-
		EXPENDITURES	139,524	-	-	-	-	-
TOTAL BUSINESS UNIT-80030 -Civil Process			(14,171)	-	-	-	-	-
		REVENUES	15,933,370	7,768,743	17,481,255	17,486,151	18,706,009	18,706,009
		EXPENDITURES	15,457,041	8,088,855	17,292,000	17,486,151	18,706,009	18,706,009
TOTAL Sheriff Department DEPARTMENT			(476,330)	320,112	(189,255)	-	-	-

Treasurer

DEPARTMENT MISSION

The County Treasurer is the custodian for all County bank and investment accounts as well as cash, check, and electronic receipts. The Treasurer is also responsible for the collection of all delinquent real estate taxes for the 27 municipal units within the County and serves as a resource for the local municipal clerks and treasurers within the County.

It is the mission of the Treasurer’s office to maximize value from the custody of the County’s funds and to administer the County’s delinquent tax collections effectively, with objectivity and respect.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Minimize balances of delinquent taxes	Timely notification of delinquent taxes to taxpayers	Guiding Principles	Ongoing
	Timely delivery of foreclosure list to the Finance Committee	Goal 1	August 1 annually
	Assist taxpayers with payment arrangements according to County policy	Guiding Principles	Ongoing
Implement cash receipting in Munis ERP system	Work with departments one on one to implement tailored cash receipting solutions	Goal 1	1st quarter 2023

PROGRAM EVALUATION

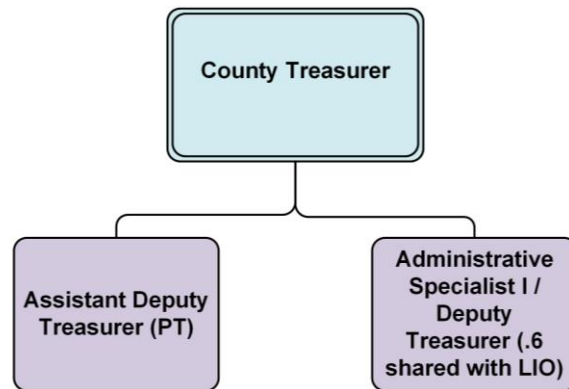
Program/Service Description	Output Measures		
	2021	2022 (Est)	2023 (Est)
Year-end balance of delinquent taxes	\$1,342,917	\$1,300,000	\$1,200,000
Investment income earned	\$1,033,723	\$500,000	\$1,000,000

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2021 and 2022 fiscal years are as follows:

- As the economy continues to grow, interest rates will rise and as a result, the Treasurer's office, in cooperation with the County's Investment Committee, will endeavor to purchase the highest yielding instruments allowed by Wisconsin Statutes, but also following the safety provisions set forth by the County's Investment Policy by diversifying investments to protect the County from concentration risk.
- The more effective the Treasurer's office is at collections of delinquent taxes, the less revenue the County receives from delinquent tax interest and penalties. This is viewed as favorable because the County should not rely on interest and penalties from delinquent taxpayers facing hardships to balance its budget.

DEPARTMENT ORGANIZATIONAL CHART



Treasurer

Financial Summary

	2021 Actual	2022 Estimate	2022	2023	Change from 2022	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	369,756	250,000	250,000	289,000	39,000	15.60%
Fines, Forfeitures & Penalties	22,342	20,000	20,000	20,000	-	0.00%
Public Charges	1,120	13,581	4,600	2,500	(2,100)	-45.65%
Intergovernmental Charges	-	100	100	100	-	0.00%
Misc. Revenues	(18,192)	441,702	438,000	1,137,000	699,000	159.59%
Total Revenues	375,026	725,383	712,700	1,448,600	735,900	103.26%
Expenditures						
Personnel Expenses	168,587	195,921	195,921	201,485	5,564	2.84%
Purchased Services	27,213	44,000	44,000	52,000	8,000	18.18%
Operating Costs	29,709	38,106	38,800	36,940	(1,860)	-4.79%
Interdept. Charges	10,067	10,996	10,996	10,419	8,224	74.79%
Other Expenses	4,760	7,828	7,776	8,224	448	5.76%
Total Expenditures	240,336	296,851	297,493	309,068	20,376	6.85%
Property Taxes	(584,372)	(415,207)	(415,207)	(1,139,532)	(724,325)	174.45%
Addition to (Use of) Fund Balance	(449,682)	13,325	-	-		

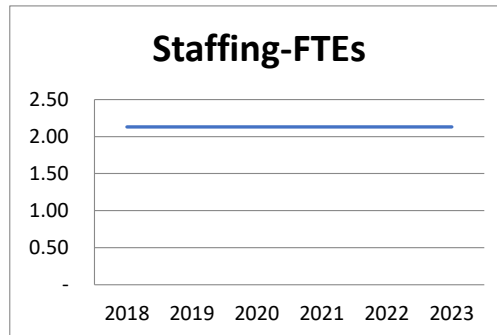
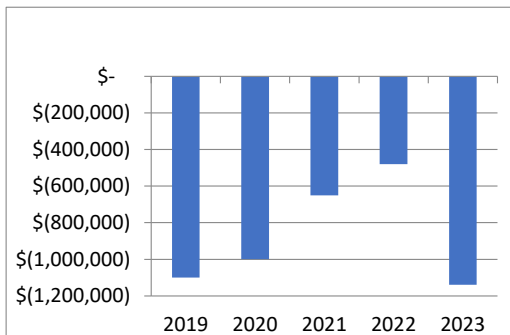
Summary Highlights:

The 2023 budget provides \$724,325 in tax levy savings, which is a \$724,325 increase in levy savings from the 2022 amended budget. This is mainly due to an increase in interest rates that will yield higher investment revenue.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Treasurer-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
13201 -County Treasurer								
REVENUES								
411100		General Property Taxes	(650,097)	(240,104)	(480,207)	(480,207)	(1,139,532)	(1,139,532)
411300		DNR Pilot	61,734	66,492	60,000	60,000	60,000	60,000
411500		Managed Forest	3,990	3,766	5,000	5,000	4,000	4,000
418100		Interest On Taxes	369,731	149,868	250,000	250,000	325,000	325,000
424001	22200	Federal Grants	25	-	-	-	-	-
441030		Ag Use Conversion Penalty	22,343	5,307	20,000	20,000	20,000	20,000
451007		Treasurers Fees	575	200	500	500	400	400
481001		Interest & Dividends	1,033,723	181,359	400,000	400,000	1,000,000	1,000,000
481004		Fair Market Value Adjustment	(1,027,710)	(1,345,451)	-	-	-	-
REVENUES TOTAL			(185,686)	(1,178,563)	255,293	255,293	269,868	269,868
EXPENDITURES								
511110		Salary-Permanent Regular	79,648	40,302	81,058	81,058	83,160	83,160
511210		Wages-Regular	40,185	21,143	55,871	55,871	52,535	52,535
511220		Wages-Overtime	-	166	10	10	-	-
511330		Wages-Longevity Pay	234	-	269	269	91	91
SALARIES TOTAL			120,067	61,611	137,208	137,208	135,786	135,786
512141		Social Security	8,419	4,308	9,986	9,986	8,971	8,971
512142		Retirement (Employer)	8,084	4,005	8,919	8,919	9,233	9,233
512144		Health Insurance	29,608	15,821	37,478	37,478	45,160	45,160
512145		Life Insurance	12	6	12	12	15	15
512151		HSA Contribution	636	880	-	-	-	-
512173		Dental Insurance	1,760	1,019	2,318	2,318	2,318	2,318
FRINGE TOTAL			48,520	26,039	58,712	58,712	65,698	65,698
TOTAL SALARIES AND FRINGES			168,587	87,650	195,921	195,921	201,485	201,485
521232		Investment Advisor Fees	35,977	19,288	32,000	32,000	40,000	40,000
531298		United Parcel Service	-	-	100	100	100	100
531303		Computer Equipmt & Software	-	-	-	-	300	300
531311		Postage & Box Rent	5,588	3,529	8,000	8,000	8,000	8,000
531312		Office Supplies	799	130	230	1,000	1,000	1,000
531313		Printing & Duplicating	-	0	200	200	200	200
531314		Small Items Of Equipment	-	-	200	200	300	300
531321		Publication Of Legal Notice	-	-	3,000	3,000	3,000	3,000
531324		Membership Dues	100	100	100	100	100	100
531326		Advertising	-	-	500	500	500	500
532325		Registration	-	-	-	-	300	300
532332		Mileage	-	-	200	200	200	200
532335		Meals	-	-	-	-	40	40
532336		Lodging	-	-	-	-	400	400
533225		Telephone & Fax	78	-	100	100	100	100
535242		Maintain Machinery & Equip	380	226	277	200	200	200
571004		IP Telephony Allocation	522	236	471	471	425	425
571005		Duplicating Allocation	-	63	127	127	-	-
571009		MIS PC Group Allocation	8,024	4,375	8,750	8,750	8,410	8,410
571010		MIS Systems Grp Alloc(ISIS)	1,520	824	1,648	1,648	1,584	1,584
591519		Other Insurance	1,184	725	1,329	1,276	1,724	1,724
593256		Bank Charges	1,326	705	1,500	1,500	1,500	1,500
593256	22200	Bank Charges	25	-	-	-	-	-
OPERATING EXPENDITURES			55,524	30,200	58,731	59,372	68,383	68,383
EXPENDITURES TOTAL			224,111	117,850	254,652	255,293	269,868	269,868
REVENUES			(185,686)	(1,178,563)	255,293	255,293	269,868	269,868
EXPENDITURES			224,111	117,850	254,652	255,293	269,868	269,868
TOTAL BUSINESS UNIT-13201 -County Treasurer			409,797	1,296,413	(641)	-	(0)	(0)

13202 -Tax Deed Expense

REVENUES								
451030		Foreclosure Reimbursement	975	10,982	10,982	2,000	-	-
482002		Rent Of County Property	1,188	3,300	5,102	3,000	3,000	3,000
483005		Gain/Loss-Sale Forclosed Prpty	(25,393)	-	36,600	35,000	34,000	34,000
REVENUES TOTAL			(23,230)	14,282	52,684	40,000	37,000	37,000

Treasurer-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES								
521212		Legal	10	-	-	-	-	-
521219		Other Professional Serv	-	180	-	-	-	-
521255		Paper Service	381	416	1,000	1,000	1,000	1,000
521273		Title Search	(9,155)	-	7,000	7,000	7,000	7,000
529299		Purchase Care & Services	-	105	4,000	4,000	4,000	4,000
531311		Postage & Box Rent	904	68	600	600	600	600
531313		Printing & Duplicating	-	-	400	400	400	400
531321		Publication Of Legal Notice	21,861	1,008	16,000	16,000	16,000	16,000
531326		Advertising	-	-	3,000	3,000	3,000	3,000
533221		Water	-	-	3,000	3,000	-	-
593742		Uncollected Taxes	2,225	(1,633)	5,000	5,000	5,000	5,000
		OPERATING EXPENDITURES	16,226	143	40,000	40,000	37,000	37,000
		EXPENDITURES TOTAL	16,226	143	40,000	40,000	37,000	37,000
		REVENUES	(23,230)	14,282	52,684	40,000	37,000	37,000
		EXPENDITURES	16,226	143	40,000	40,000	37,000	37,000
TOTAL BUSINESS UNIT-13202 -Tax Deed Expense			39,456	(14,139)	(12,684)	-	-	-
13203 -Plat Books								
REVENUES								
451010		Sale Of Maps & Plat Books	(442)	334	2,000	2,000	2,000	2,000
451308		Postage Fees	12	6	100	100	100	100
474014		Dept Plat Book Charges	-	-	100	100	100	100
		REVENUES TOTAL	(430)	340	2,200	2,200	2,200	2,200
EXPENDITURES								
531349		Other Operating Expenses	-	-	2,200	2,200	2,200	2,200
		OPERATING EXPENDITURES	-	-	2,200	2,200	2,200	2,200
		EXPENDITURES TOTAL	-	-	2,200	2,200	2,200	2,200
		REVENUES	(430)	340	2,200	2,200	2,200	2,200
		EXPENDITURES	-	-	2,200	2,200	2,200	2,200
TOTAL BUSINESS UNIT-13203 -Plat Books			430	(340)	-	-	-	-
		REVENUES	(209,346)	(1,163,942)	310,177	297,493	309,068	309,068
		EXPENDITURES	240,337	117,993	296,852	297,493	309,068	309,068
TOTAL Treasurer DEPARTMENT			449,682	1,281,935	(13,325)	-	(0)	(0)

UW-Madison

Division of Extension Jefferson County

DEPARTMENT MISSION

Extension's mission is to connect people with the University of Wisconsin by working alongside the people of Wisconsin to improve lives and communities. We develop practical educational programs tailored to local needs and work with individuals every day to ensure cutting-edge research at the campus benefits the people of Wisconsin, our children and our communities.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Provide high-quality agriculture support for increased profitability and appropriate technology.	Provide educational programming specific to the needs of the agriculture community including Pesticide Applicator training.	Goal 3.1 & 3.2, Goal 10	Ongoing
Provide positive youth development support to enhance youth and adult partnerships and volunteer engagement to build the capacity of the Jefferson County 4-H program.	Identify needs within the 4-H program to best serve the youth. Provide support to new families joining 4-H through trainings and multi-county collaborations. Provide Volunteer in Preparation (VIP) training to 4-H volunteers.	Goal 3	Ongoing
Provide natural resource support, collaboration and education.	Identify key partners. Identify needs and educational opportunities.	Goal 6.4	Ongoing
Provide high quality educational programs and research-based education utilizing local experts and University of Wisconsin resources.	Provide educational programming to focus on needs including, but not limited to, 4-H, Agriculture, Natural Resources and Community Education.	Goal 3.2c	Ongoing
Provide trainings for Nonprofit organizations and civic organizations to increase capacity to achieve outcomes.	Participants will increase collaborations, value of resources leveraged and grant writing.	Goal 1.5	Ongoing
Increase Nonprofit sector's collective capacity; Support decision making with data collection and	Identify new opportunities for organizations to collaborate on shared goals and resource development.	Goal 4	Ongoing

interpretation to plan for future needs and services.			
Provide education focused on healthy eating habits, active lifestyles and healthy community environments for families with limited incomes through nutrition education at the individual, community and systems levels.	Provide a series of nutrition lessons throughout Jefferson County, including schools, food pantries, community gardens, and farmers' markets.	Goal 3	Ongoing

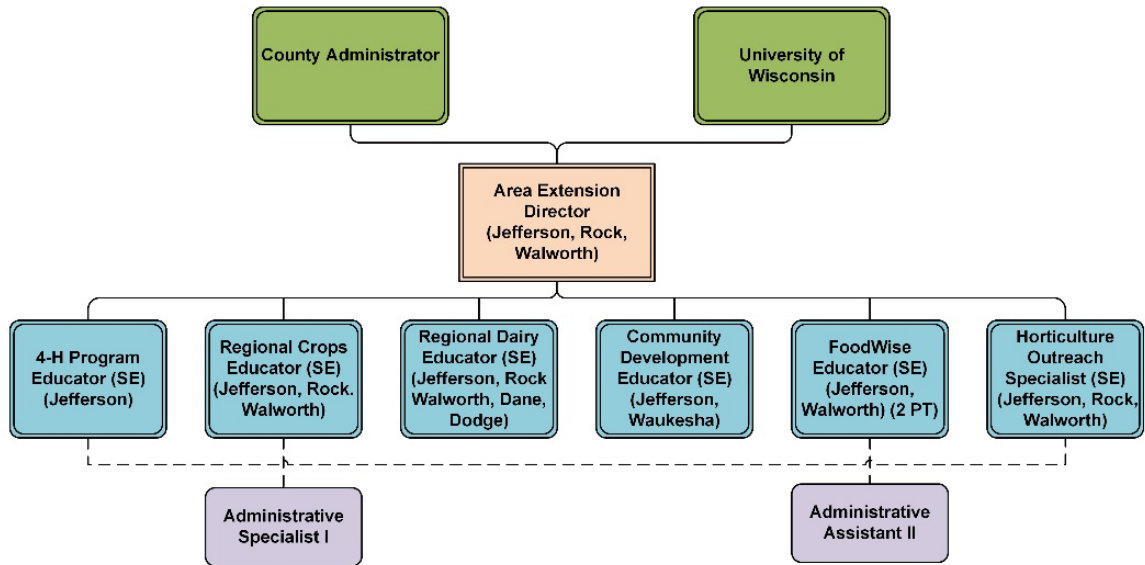
PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2021	2022 (Est)	2023 (Est)
Division of Extension Volunteers (4-H and Master Gardener).	287	310	320
Number of hours provided through Extension volunteers.	13,206	13,000	13,000
Value of UW-Extension volunteers. <i>(current estimated dollar value of volunteer time in Wisconsin of \$23.06 per hour, from Independent Sector.)</i>	\$304,530	\$299,780	\$299,780
Engaged community partners.	30	35	40
Educational programs provided by Extension Educators.	30	60	75
Number of participants and direct educational contacts.	867	1105	1500

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

- 2022 brought many staffing additions to Jefferson County Extension.
 - In March, Jerry Wilcenski was hired as the 4-H Educator. The 4-H program has 188 adult volunteers, 489 club members (3rd-13th) and 109 Cloverbud members (K-2nd). An increase of 50 youth members since 2021.
 - In April, Jordan Schuler was hired as Regional Crops Educator. Jordan programs for Jefferson, Rock and Walworth Counties.
 - In June, Alison Pfau was hired as Regional Dairy Educator. Alison programs for Dane, Dodge, Jefferson, Rock and Walworth counties.
 - In July, Julie Hill was hired as Horticulture Educator. Julie provides programing support in Jefferson, Rock and Walworth counties. Julie also provides support to the Master Gardener Program.
- Programming after the pandemic has returned to primarily in-person. Online options are still being utilized when appropriate. Educational offerings will continue to increase as staffing becomes more established in their positions and Counties.

DEPARTMENT ORGANIZATIONAL CHART



UW Extension

Financial Summary

	2021 Actual	2022 Estimate	2022 Amended Budget	2023 Budget	Change from 2022 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	452	-	-	-	-	0.00%
Public Charges	15,808	17,150	17,550	17,550	-	0.00%
Intergovernmental Charges	913	2,609	2,608	2,608	-	0.00%
Other Financing Sources	-	39,877	39,878	20,377	(19,501)	-48.90%
Total Revenues	17,173	59,636	60,036	40,535	(19,501)	-32.48%
Expenditures						
Personnel Expenses	104,146	122,578	122,578	133,169	10,591	8.64%
Purchased Services	61,332	76,600	94,894	101,634	6,740	7.10%
Operating Costs	16,501	31,883	32,283	38,658	6,375	19.75%
Interdept. Charges	23,704	25,564	25,564	19,388	(6,176)	-24.16%
Other Expenses	883	955	954	1,332	378	39.62%
Capital Items	29,942	19,500	19,500	-	(19,500)	-100.00%
Other Financing Uses	-	20,377	20,378	20,577	199	0.98%
Total Expenditures	236,508	297,457	316,151	314,758	(1,393)	-0.44%
Property Taxes	288,816	256,115	256,115	274,223	18,108	7.07%
Addition to (Use of) Fund Balance	69,481	18,294	-	-		

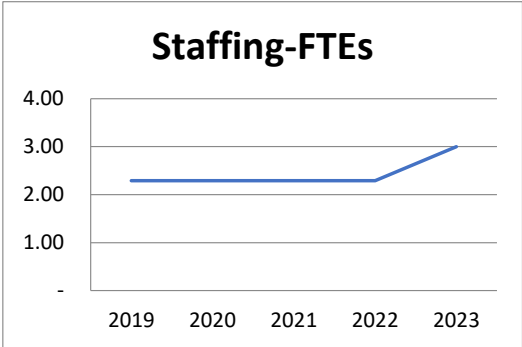
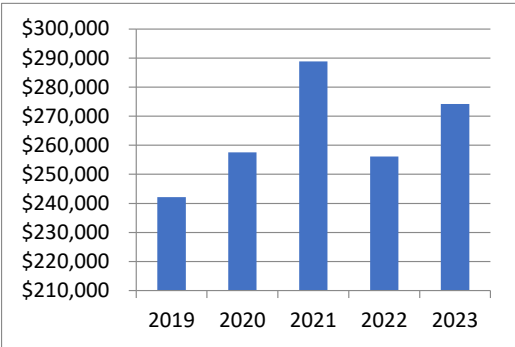
Summary Highlights:

The 2023 budget provides \$274,223 in tax levy, which is a \$18,108 increase in levy from the 2022 amended budget. The primary reason for this is an increase in personnel and purchased service costs.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



UW Extension-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
13301 -UW Extension								
REVENUES								
411100		General Property Taxes	288,816	128,058	256,116	256,116	274,223	274,223
424001	22217	Federal Grants	452	-	-	-	-	-
451002		Private Party Photocopy	13	5	-	-	-	-
451100		Misc. Billed	3,784	197	3,000	3,000	3,000	3,000
457020		Publication Sales	55	76	50	50	50	50
457027		4-H Annual Fees	11,186	2,447	11,000	11,000	11,000	11,000
471130		State Billed-Other	913	-	2,608	2,608	2,608	2,608
699999		Budgetary Fund Balance	-	-	19,500	19,500	-	-
REVENUES TOTAL			305,219	130,783	292,274	292,274	290,881	290,881
EXPENDITURES								
511210		Wages-Regular	87,726	43,250	105,570	105,570	114,996	114,996
511220		Wages-Overtime	177	-	43	43	-	-
511240		Wages-Temporary	1,183	-	-	-	-	-
511330		Wages-Longevity Pay	334	-	349	349	349	349
SALARIES TOTAL			89,420	43,250	105,962	105,962	115,345	115,345
512141		Social Security	6,841	3,309	8,106	8,106	8,824	8,824
512142		Retirement (Employer)	5,936	2,811	6,283	6,283	6,772	6,772
512145		Life Insurance	20	11	20	20	20	20
512173		Dental Insurance	1,930	1,104	2,208	2,208	2,208	2,208
FRINGE TOTAL			14,727	7,235	16,617	16,617	17,824	17,824
TOTAL SALARIES AND FRINGES			104,147	50,484	122,579	122,579	133,169	133,169
521258		Computer Maintenance	500	500	500	500	500	500
529299		Purchase Care & Services	60,832	32,216	76,100	94,394	101,134	101,134
531298		United Parcel Service	22	33	50	50	50	50
531303		Computer Equipmt & Software	-	60	1,000	1,000	1,000	1,000
531311		Postage & Box Rent	913	-	2,608	2,608	2,608	2,608
531312		Office Supplies	1,467	2,102	4,000	4,000	5,000	5,000
531314		Small Items Of Equipment	-	63	500	500	500	500
531314	22217	Small Items Of Equipment	452	-	-	-	-	-
531322		Subscriptions	44	-	200	200	600	600
531324		Membership Dues	115	100	500	500	500	500
531326		Advertising	138	-	500	500	500	500
531348		Educational Supplies	4,695	1,768	4,000	4,000	5,000	5,000
532325		Registration	150	-	1,000	1,000	1,000	1,000
532332		Mileage	189	1,507	4,000	4,000	8,100	8,100
532335		Meals	-	-	500	500	500	500
532336		Lodging	-	-	1,000	1,000	1,000	1,000
532339		Other Travel & Tolls	-	-	25	25	100	100
533225		Telephone & Fax	1,414	344	2,000	2,000	2,000	2,000
533236		Wireless Internet	62	-	-	-	-	-
535242		Maintain Machinery & Equip	2,775	773	2,900	2,900	2,900	2,900
536535		Activity Center Rental	4,000	-	4,000	4,000	4,000	4,000
571004		IP Telephony Allocation	1,437	648	1,295	1,295	1,061	1,061
571009		MIS PC Group Allocation	20,634	11,250	22,500	22,500	16,819	16,819
571010		MIS Systems Grp Alloc(ISIS)	1,633	885	1,769	1,769	1,508	1,508
591519		Other Insurance	882	560	954	954	1,331	1,331
OPERATING EXPENDITURES			102,354	52,807	131,901	150,195	157,711	157,711
594813		Capital Office Equip	18,542	9,231	19,500	19,500	-	-
594819		Capital Other Equipment	11,400	-	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			29,942	9,231	19,500	19,500	-	-
EXPENDITURES TOTAL			236,442	112,522	273,980	292,274	290,881	290,881
REVENUES			305,219	130,783	292,274	292,274	290,881	290,881
EXPENDITURES			236,442	112,522	273,980	292,274	290,881	290,881
TOTAL BUSINESS UNIT-13301 -UW Extension			(68,777)	(18,261)	(18,294)	(0)	-	-

13302 -UW Program Education

REVENUES								
457032		Program Public Charges	-	-	700	700	700	700
699700		Resv Applied Operating	-	-	988	988	988	988

UW Extension-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES TOTAL			-	-	1,688	1,688	1,688	1,688
EXPENDITURES								
531348		Educational Supplies	-	-	700	700	700	700
594950		Operating Reserve	-	-	988	988	988	988
OPERATING EXPENDITURES			-	-	1,688	1,688	1,688	1,688
EXPENDITURES TOTAL			-	-	1,688	1,688	1,688	1,688
REVENUES			-	-	1,688	1,688	1,688	1,688
EXPENDITURES			-	-	1,688	1,688	1,688	1,688
TOTAL BUSINESS UNIT-13302 -UW Program Education			-	-	-	-	-	-

13303 -UW Ag Programming

REVENUES								
457032		Program Public Charges	-	-	1,000	1,000	1,000	1,000
699700		Resv Applied Operating	-	-	6,309	6,309	6,309	6,309
REVENUES TOTAL			-	-	7,309	7,309	7,309	7,309
EXPENDITURES								
531348		Educational Supplies	-	-	800	800	800	800
532335		Meals	-	-	200	200	200	200
594950		Operating Reserve	-	-	6,309	6,309	6,309	6,309
OPERATING EXPENDITURES			-	-	7,309	7,309	7,309	7,309
EXPENDITURES TOTAL			-	-	7,309	7,309	7,309	7,309
REVENUES			-	-	7,309	7,309	7,309	7,309
EXPENDITURES			-	-	7,309	7,309	7,309	7,309
TOTAL BUSINESS UNIT-13303 -UW Ag Programming			-	-	-	-	-	-

13303780-UW Ag Gardener

REVENUES								
457032		Program Public Charges	50	100	100	500	500	500
699700		Resv Applied Operating	-	-	2,611	2,611	2,611	2,611
REVENUES TOTAL			50	100	2,711	3,111	3,111	3,111
EXPENDITURES								
531348		Educational Supplies	-	-	100	500	300	300
594950		Operating Reserve	-	-	2,611	2,611	2,811	2,811
OPERATING EXPENDITURES			-	-	2,711	3,111	3,111	3,111
EXPENDITURES TOTAL			-	-	2,711	3,111	3,111	3,111
REVENUES			50	100	2,711	3,111	3,111	3,111
EXPENDITURES			-	-	2,711	3,111	3,111	3,111
TOTAL BUSINESS UNIT-13303780-UW Ag Gardener			(50)	(100)	-	-	-	-

13303781-UW Ag Pesticide

REVENUES								
457032		Program Public Charges	720	2,380	800	800	800	800
699700		Resv Applied Operating	-	-	6,214	6,214	6,214	6,214
REVENUES TOTAL			720	2,380	7,014	7,014	7,014	7,014
EXPENDITURES								
531348		Educational Supplies	-	1,721	800	800	800	800
594950		Operating Reserve	-	-	6,214	6,214	6,214	6,214
OPERATING EXPENDITURES			-	1,721	7,014	7,014	7,014	7,014
EXPENDITURES TOTAL			-	1,721	7,014	7,014	7,014	7,014

UW Extension-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		REVENUES	720	2,380	7,014	7,014	7,014	7,014
		EXPENDITURES	-	1,721	7,014	7,014	7,014	7,014
TOTAL BUSINESS UNIT-13303781-UW Ag Pesticide			(720)	(659)	-	-	-	-
13303782-UW Ag Tractor Safety								
REVENUES								
457032		Program Public Charges	-	-	500	500	500	500
699700		Resv Applied Operating	-	-	4,255	4,255	4,255	4,255
REVENUES TOTAL			-	-	4,755	4,755	4,755	4,755
EXPENDITURES								
531348		Educational Supplies	66	-	500	500	500	500
594950		Operating Reserve	-	-	4,255	4,255	4,255	4,255
OPERATING EXPENDITURES			66	-	4,755	4,755	4,755	4,755
EXPENDITURES TOTAL			66	-	4,755	4,755	4,755	4,755
REVENUES			-	-	4,755	4,755	4,755	4,755
EXPENDITURES			66	-	4,755	4,755	4,755	4,755
TOTAL BUSINESS UNIT-13303782-UW Ag Tractor Safety			66	-	-	-	-	-
REVENUES			305,989	133,263	315,751	316,151	314,758	314,758
EXPENDITURES			236,508	114,244	297,457	316,151	314,758	314,758
TOTAL UW Extension DEPARTMENT			(69,481)	(19,019)	(18,294)	(0)	-	-

Veterans Services

DEPARTMENT MISSION

Serving the Veterans of Jefferson County and their families by providing information and expertise to help them navigate through the bureaucracy of Federal and State agencies and cut through red tape when necessary to access benefit programs. Our goal is to get to know Veterans, their families and survivors and answer all their questions—including those they may not know to ask—in order to help them lead their best lives. A key guiding principal in our work is to seek root-cause solutions by collaborating with other public and private programs to meet the clients’ needs into the future.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Provide information and assistance to Veterans and their families in the timeliest manner possible by funding full-time Veterans Benefits Specialist and occasional part-time Veterans Benefits Clerk.	The Veterans Benefits Specialist position came online in January 2022 at a critical juncture both to help expedite access to mental health and AODA resources—but also to help manage the onslaught of new claims being filed in response to recent legislation adding new presumptive conditions. The Veterans Clerk position provides the additional capacity needed to keep up with incoming calls and walk-in traffic and free up the CVSO’s time for higher level issues, individual case management, appeals work and administrative duties.		Ongoing
Leverage technology and relationships to provide more efficient and timely service to Veterans and their families.	Collaborate with partner organizations to provide their services onsite or by videoconference (e.g., DWD for job help, Vet Center for mental health counseling)		Ongoing
	Using videoconferencing platforms helps clients apply for VA benefits from the safety of their home.		
	Provide access to VA mental health care and VA disability exams through secure videoconferencing at the courthouse for Veterans without access to technology.		
Prevent homelessness by helping Veterans achieve financial stability and avoid the trap of predatory lenders.	Partner with UW-Extension to provide individual budget counseling in a timely manner as a pre-requisite for using the Jefferson County Veterans Foundation emergency loan guarantee program.	Goal 1, Strat 1.5 Goal 2, Strat 2.3a and Goal 4, Strat 4.1	Ongoing
Ensure access to VA healthcare by providing transportation for Veterans.	Lease van from Federal VA hospital. Recruit additional drivers as an ongoing task.	Goal 7, Strat 7.2	Ongoing

Organize reference material in digital resource for continuity of operations	Refine our digital "Book of All Knowledge". Organize checklists into folders with info by topic.	Goal 3, Strat 3.1	Ongoing
Track benefit types	To guide the utilization of staff time.	Goal 1	Ongoing
Fully utilize Veteran Benefits Administration (VBA) cyber-tools for claims submission and maintenance	Participate in training opportunities offered by VBA and Wisconsin County Veterans Services Officers Association (WICVSOA)	Goal 2	Ongoing

PROGRAM EVALUATION

Program/Service Description	Output Measures/Trends		
	2021	2022 (Est)	2023(Est)
VA Health Care Assistance/ Assist eligible veterans in their applications for enrollment in health care which requires meeting income limits	117	Increase	Increase
Medical co-pay waivers (suspended collections in 2020/21)	4	Increase	Increase
Service-Connected Disability Comp Claims/ Assist veterans with service-related claims for injuries or conditions related to their military service. Must be accredited by VA to provide this service	224	Increase	Increase
Research Service Medical and Personnel Records/assist Veterans in accessing their military discharge papers	220	Increase	Increase
Non-Service-Connected Pension Claims/ Assist wartime veterans and their spouse's in applying for this needs-based program and assisting with the ongoing reporting of income and medical expenses. Must be accredited by VA to provide this service	124	Steady	Steady
Survivor's Pension Claims/ Assist wartime veterans or their surviving spouse's in applying for this needs-based program. Must be accredited by VA to provide this service	29	Steady	Increase
Dependent Indemnity Compensation/ Assist spouses of veterans who died from service-related injuries or conditions apply for benefits. Must be accredited by VA to provide this service	25	Increase	Increase
Overpayment waiver requests for Compensation or Pension	12	Increase	Increase
Direct deposit changes	30+	Steady	Steady
ChampVA/ Assist eligible dependents of veterans in their applications for this health care program.	22	Increase	Increase
Notice of Disagreements (NODs) and Appeals with Veterans Benefits Administration & Veterans Health Administration	113	Increase	Increase
VA Insurance applications and claims for payment	22	Steady	Steady
Federal GI Bill/advising & applications assistance	50+	Steady	Steady

Vocational Rehabilitation / Assist service-disabled veterans applying for educational assistance	14	Steady	Steady
WI GI Bill Assistance/Assist eligible veterans and dependents in submitting applications for this tuition remission program	37	Increase	Steady
Wisconsin Property Tax Program/ Assist eligible veterans or widow in submitting for this property tax remission program provide through the WI Department of Revenue	38	Steady	Increase
Wisconsin State Park Pass/ Verify eligibility for the WI DNR Park Pass program for disabled veterans	30+	Steady	Steady
Application for Burial Benefits/coordinate \$1,000 benefits for Veterans on the Pension program and \$2,000 for Service-Connected deaths	39	Steady	Steady
Presidential Memorial Certificates/ Apply for Presidential Memorial Certificates for families of deceased veterans.	38	Steady	Steady
VA Grave Markers Assistance/ Assist families in submission of applications for VA Memorial Markers	60	Steady	Steady
Jefferson County Veteran Service Commission Relief Fund/ Interview applicants and review applications for aid, dispense aid	21+ Applicants 71 Transactions	Increase	Increase
Wisconsin Department of Veteran Affairs (WDVA) Aid to Needy Veterans Grants / Assist Veterans in applying for Subsistence Aid, Dental, Hearing Aids, Glasses.	6	Increase	Increase
Provide transportation to VA Hospital (temporary decrease due to COVID-19)	460+	Increase	Increase
Veteran Driver's License Designation Assistance/ Assist eligible veterans in submitting request to WI DMV to have "Veteran" added to their driver's license	75+	Steady	Steady
Homeless Veterans programs/Referrals to supportive Services for Veterans Families	26	Increase	Increase
Veteran Outreach /Upon notification from Department of Defense (DoD) that an individual has separated from military service contact them and advise them on available veteran programs; continuing outreach through Veterans Service Organizations and community events; County Fair booth, Press Releases	500+	Steady	Increase
Post-Traumatic Stress counseling offered on-site and by teleconference in partnership with the Madison Vet Center	22	Increase	Increase
Federal Home Loan Certificates/Assist eligible veterans in submitting request for the VA Home Loan program	19	Steady	Steady
Provide job services on-site in partnership with Department of Workforce Development	19	Steady	Increase
Assist Veterans in accessing online portals: eBenefits and MyHealthVet	100+	Steady	Steady

Discharge correction/upgrades	10	Steady	Steady
Assist National Guard and Reserve members in navigating the process to obtain retirement benefits and TRICARE insurance	4	Steady	Increase

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

We are prepared for increased demand for our services on several fronts to include:

- Increased claims work: The PACT Act legislation passed in 2022 significantly increased the list of presumptive conditions recognized for Vietnam Veterans exposed to Agent Orange and has opened the door for Gulf War/OIF/OEF Veterans exposed to burn pits and other toxic substances to apply for service-connection of respiratory and many other conditions. This will make many more Veterans eligible to apply for the first time—and creates a path to win appeals for claims denied in the past.
- Increased mental health issues and AODA issues related to the termination of operations in Afghanistan and stress caused by COVID-19’s impact on employment and housing stability.
- Vietnam veterans in particular are reaching retirement age in increasing numbers and are seeking healthcare and prescription drug options – and many are dealing with illnesses linked to their exposure to Agent Orange.
- Non-Service-Connected Pension program applications remain high as WWII and Korean War Veterans and/or their surviving spouses, now largely in their 80s and 90s, are seeking, often for the first time--to apply for benefits to help with costs of in-home or assisted living care.
- The ripples of change in the wake of COVID-19 continue. We are seeing increased housing instability as evictions rise and housing stock remains inadequate. Those with low credit scores and/or evictions face additional barriers to securing housing. We have no Veteran-specific facilities in the County to meet emergency housing needs.
- Pent-up demand for access to VA medical care is finally getting back up to speed as the VA hospitals and clinics have resumed in-person appointments. Many Veterans continue to use tele-health and video conferencing—but we are anticipating increased transportation requests and are still short of volunteer drivers.

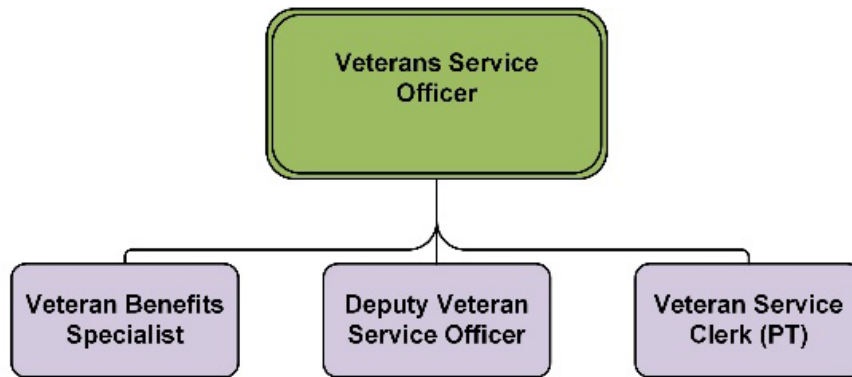
Innovations in service such as video conferencing and the expanded use of secure email prompted by the COVID-19 pandemic are with us to stay. We saw an uptick in demand in 2021 and 2022 after the decrease in requests for some services in 2020. Blue Water Navy Veterans accounted for some of the increased demand as they were finally able to apply for service connection as a result of The Blue Water Navy (BWN) Vietnam Veterans Act of 2019 (PL 116-23) which extended the presumption of herbicide exposure (Agent Orange) to Veterans who served in the offshore waters of the Republic of Vietnam between January 9, 1962 and May 7, 1975. Beginning on January 1, 2020, Veterans who served as far as 12 nautical miles from the shore of Vietnam, or who had service in the Korean Demilitarized Zone, were presumed to have been exposed to herbicides and became entitled to service connection for any of the (now 17) conditions related to herbicide exposure. Now the PACT Act of 2022 will exponentially increase demand for service connection claims and appeals of claims previously denied.

We continue to assist may Veterans with enrollment into the VA Healthcare system, especially for mental health services.

National Guard and Reserve Veterans – especially those deployed over the last two decades to Iraq and Afghanistan continue to come in to establish contact, place discharge papers on record, sign up for healthcare and education benefits and to file disability claims.

Wisconsin is in the top tier of states offering some of the most extensive benefits available which translates into additional work on our part to facilitate access to benefits. Here in Jefferson County—we aim to set the standard for serving those who served!

DEPARTMENT ORGANIZATIONAL CHART



Veterans' Service

Financial Summary

	2021 Actual	2022 Estimate	2022	2023	Change from 2022	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	19,712	64,427	81,000	68,083	(12,917)	-15.95%
Misc. Revenues	6,908	1,576	1,501	1,500	(1)	-0.07%
Other Financing Sources	-	22,519	22,519	22,520	1	0.00%
Total Revenues	26,620	88,522	105,020	92,103	(12,917)	-12.30%
Expenditures						
Personnel Expenses	168,502	258,695	258,695	256,503	(2,192)	-0.85%
Purchased Services	1,572	2,347	1,347	1,796	449	33.33%
Operating Costs	8,373	16,161	13,558	15,928	2,370	17.48%
Interdept. Charges	11,547	12,477	12,477	14,037	1,560	12.50%
Other Expenses	7,821	8,914	7,620	9,740	2,120	27.82%
Other Financing Uses	-	22,520	22,520	15,709	(6,811)	-30.24%
Total Expenditures	197,815	321,114	316,217	313,713	(2,504)	-0.79%
Property Taxes	194,971	211,197	211,197	221,610	10,413	4.93%
Addition to (Use of) Fund Balance	23,776	(21,395)	-	-		

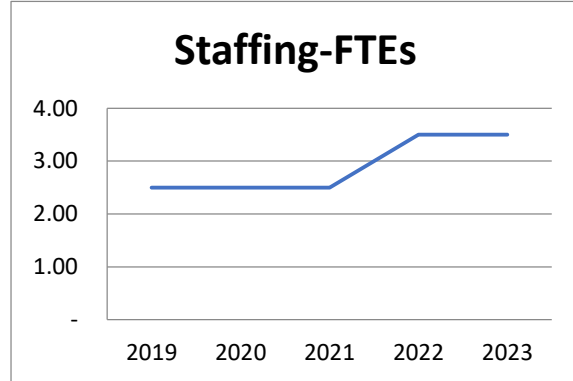
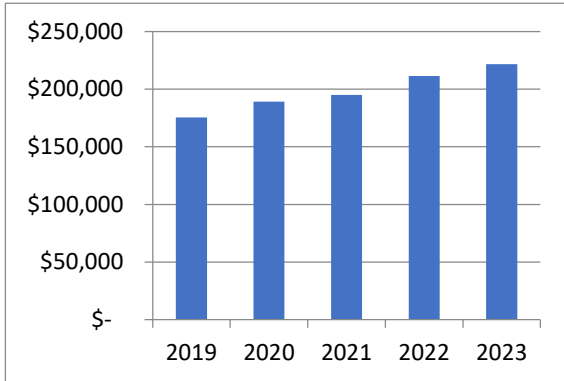
Summary Highlights:

The 2023 budget provides \$221,610 in tax levy, which is a \$10,413 increase in levy from the 2022 amended budget. The primary reason for this is a decrease in state aid and Federal grants. In 2022, an ARPA-funded Veteran's Benefit Specialist position was added. This position will expire at the end of 2024.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Veterans Services-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
13401 -Veterans Service Office								
REVENUES								
411100		General Property Taxes	187,920	101,551	203,102	203,102	220,411	220,411
421001		State Aid	13,000	14,300	13,000	13,000	14,300	14,300
421087		State Aid Transportation	6,712	-	3,000	3,000	5,000	5,000
424001	22204	Federal Grants	-	-	48,427	65,000	48,782	48,782
REVENUES TOTAL			207,632	115,851	267,529	284,102	288,493	288,493
EXPENDITURES								
511110		Salary-Permanent Regular	86,090	44,346	90,089	90,089	93,938	93,938
511210		Wages-Regular	54,564	28,108	112,827	112,827	77,681	77,681
511210	22204	Wages-Regular	-	19,571	-	-	42,623	42,623
511220		Wages-Overtime	301	217	283	283	468	468
SALARIES TOTAL			140,954	92,243	203,199	203,199	214,710	214,710
512141		Social Security	10,761	5,542	15,429	15,429	13,094	13,094
512141	22204	Social Security	-	1,497	-	-	3,261	3,261
512142		Retirement (Employer)	9,408	4,669	12,156	12,156	10,507	10,507
512142	22204	Retirement (Employer)	-	1,272	-	-	2,898	2,898
512144		Health Insurance	6,672	3,549	23,741	23,741	10,300	10,300
512145		Life Insurance	102	53	107	107	108	108
512151		HSA Contribution	150	-	1,250	1,250	-	-
512173		Dental Insurance	456	258	1,620	1,620	516	516
FRINGE TOTAL			27,548	16,841	54,302	54,302	40,683	40,683
TOTAL SALARIES AND FRINGES			168,502	109,083	257,501	257,501	255,394	255,394
521219		Other Professional Serv	1,572	1,168	1,347	1,347	1,796	1,796
531003		Notary Public Related	-	70	70	40	40	40
531243		Furniture & Furnishings	532	-	-	-	-	-
531303		Computer Equipmt & Software	-	299	299	-	1,800	1,800
531311		Postage & Box Rent	252	65	250	250	250	250
531312		Office Supplies	180	76	500	500	500	500
531313		Printing & Duplicating	270	144	250	250	250	250
531314		Small Items Of Equipment	250	250	2,274	-	250	250
531322		Subscriptions	180	-	60	60	-	-
531324		Membership Dues	160	150	220	220	250	250
531326		Advertising	570	366	650	650	1,200	1,200
531351		Gas/Diesel	-	52	1,000	1,000	1,200	1,200
532325		Registration	170	525	980	980	1,500	1,500
532332		Mileage	-	87	1,000	1,000	1,000	1,000
532334		Commercial Travel	-	-	450	450	-	-
532335		Meals	75	-	830	830	800	800
532336		Lodging	790	360	1,200	1,200	1,200	1,200
533225		Telephone & Fax	886	188	920	920	480	480
533225	22101	Telephone & Fax	250	-	-	-	-	-
536534		Machinery Rent & Lease	2,808	2,808	2,808	2,808	2,808	2,808
571004		IP Telephony Allocation	522	236	471	471	425	425
571005		Duplicating Allocation	69	36	72	72	175	175
571009		MIS PC Group Allocation	9,171	5,000	10,000	10,000	10,812	10,812
571010		MIS Systems Grp Alloc(ISIS)	1,785	967	1,934	1,934	2,625	2,625
591519		Other Insurance	1,391	1,589	2,913	1,619	3,738	3,738
OPERATING EXPENDITURES			21,882	14,437	30,499	26,601	33,099	33,099
EXPENDITURES TOTAL			190,384	123,521	287,999	284,102	288,493	288,493
REVENUES			207,632	115,851	267,529	284,102	288,493	288,493
EXPENDITURES			190,384	123,521	287,999	284,102	288,493	288,493
TOTAL BUSINESS UNIT-13401 -Veterans Service Office			(17,248)	7,670	20,470	(0)	-	-
13402 -Veterans Relief								
REVENUES								
411100		General Property Taxes	5,851	3,447	6,895	6,895	-	-
485200		Donations Restricted	6,908	2,050	1,500	1,500	1,500	1,500
485201		Donation Restrict Bricks	-	-	75	-	-	-
699992		Balance Forward Prior Year	-	-	22,520	22,520	22,520	22,520
REVENUES TOTAL			12,759	5,497	30,990	30,915	24,020	24,020

Veterans Services-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES								
512141		Social Security	-	-	85	85	-	-
		FRINGE TOTAL	-	-	85	85	-	-
514151		Per Diem	-	-	1,110	1,110	1,110	1,110
529299		Purchase Care & Services	-	-	1,000	-	-	-
531312		Office Supplies	-	-	200	200	200	200
532332		Mileage	-	-	1,000	1,000	1,000	1,000
593719		Other Direct Relief Indigent	6,431	1,670	6,000	6,000	6,000	6,000
594950		Operating Reserve	-	-	22,520	22,520	15,710	15,710
		OPERATING EXPENDITURES	6,431	1,670	31,830	30,830	24,020	24,020
		EXPENDITURES TOTAL	6,431	1,670	31,915	30,915	24,020	24,020
		REVENUES	12,759	5,497	30,990	30,915	24,020	24,020
		EXPENDITURES	6,431	1,670	31,915	30,915	24,020	24,020
TOTAL BUSINESS UNIT-13402 -Veterans Relief			(6,329)	(3,827)	925	-	-	-
13403 -Care Of Veterans Graves								
REVENUES								
411100		General Property Taxes	1,200	600	1,200	1,200	1,200	1,200
		REVENUES TOTAL	1,200	600	1,200	1,200	1,200	1,200
EXPENDITURES								
531365		Grave Care Marker Purchase	1,000	-	1,200	1,200	1,200	1,200
		OPERATING EXPENDITURES	1,000	-	1,200	1,200	1,200	1,200
		EXPENDITURES TOTAL	1,000	-	1,200	1,200	1,200	1,200
		REVENUES	1,200	600	1,200	1,200	1,200	1,200
		EXPENDITURES	1,000	-	1,200	1,200	1,200	1,200
TOTAL BUSINESS UNIT-13403 -Care Of Veterans Graves			(200)	(600)	-	-	-	-
		REVENUES	221,591	121,948	299,719	316,217	313,713	313,713
		EXPENDITURES	197,815	125,191	321,114	316,217	313,713	313,713
TOTAL Veterans Services DEPARTMENT			(23,777)	3,242	21,395	-	-	-

Health Department



Health Department

DEPARTMENT MISSION

The mission of Jefferson County Health Department is to promote the health, safety, and well-being of all people in Jefferson County.

DEPARTMENT GOALS

Desired Results	Objectives- Specific Steps	Link to Strategic Plan	Completion Date
Ensure Department Divisions are aligned with Level I and Level II Health Department Requirements.	<p>Align Department Programs and services with the Foundational Public Health Services framework.</p> <p>Align Department Programs and services with the Essential Public Health Services framework.</p> <p>Increase readiness for possible Level III designation and Public Health Accreditation Board (PHAB) accreditation.</p>	<p>-Strategy 4, Objective 4.1</p> <p>-DHS 140</p> <p>-DHS 139</p> <p>-PHAB Standards</p> <p>-Chapter 250</p>	Ongoing
Provide services that promote health and prevent morbidity & mortality from communicable & chronic disease.	<p>Provide education and conduct follow-ups for all appropriate communicable disease cases.</p> <p>Conduct informational sessions to health care workers on current issues and trends in Communicable Disease.</p> <p>Increase screenings for sexually transmitted infections (STI).</p> <p>Increase vaccinations for at-risk populations.</p> <p>Provide educational information to victims of animal bites and provide assurance that individuals are treated as appropriate.</p>	<p>-Chapter 95</p> <p>-Objective 4.2</p> <p>-Ordinance 24</p> <p>-Chapter 252</p> <p>-Chapter 146</p> <p>-Chapter 255</p> <p>-State CD Grant Objectives</p> <p>-DHS 145</p> <p>-DHS 146</p>	Ongoing

<p>Significantly improve maternal and child health outcomes across relevant public health measures.</p>	<p>Develop new relationships and maintain existing relationships with prenatal providers to increase PNCC and WIC referrals.</p> <p>Participate in community events to increase referrals, participation and enrollment in Programs and services.</p> <p>Secure additional funding to expand services to PNCC clients.</p> <p>Recover ASQ screening operations to pre-pandemic operations.</p> <p>Send reminders to all families with newborns to complete ASQ screening.</p> <p>Improve infant/child nutrition, increase chances of breastfeeding success by providing support, and decrease obesity by increasing physical activity for families.</p> <p>Serve as Headstart consultant for dietary and nursing needs</p> <p>Successfully implement the Maternal Child Health (MCH) Grant and WIC grants.</p>	<p>-Strategy 4 Objective 4.3</p> <p>-State WIC Grant Objectives</p> <p>-State MCH Grant Objectives</p> <p>-DHS 149</p> <p>-Chapter 253</p> <p>-DHS 116</p>	<p>Ongoing</p>
<p>Reduce drug and alcohol misuse, with a focus on prevention among youth.</p>	<p>Participate in the Drug Free Communities (DFC) Coalition to provide prevention education and increase access to services.</p> <p>Facilitate implementation of DFC Coalition’s action plan as appropriate.</p> <p>Apply for DFC five-year funding renewal to extend impact and increase sustainability.</p>	<p>-Strategy 4; Objective 4.4</p> <p>-DFC Logic model and Grant Requirements</p>	<p>Ongoing</p>

	<p>Increase number of youths directly involved in planning and implementing prevention strategies.</p> <p>Provide mental health injections per M.D. orders for the Human Services Community Support Program (CSP).</p>		
<p>Maintain and improve clinical service delivery to underserved populations.</p>	<p>Innovate project to increase vaccination rates for uninsured adults.</p> <p>Propose a project to reduce barriers to accessing clinical services.</p> <p>Continue and promote public health clinic for pregnancy tests, TB skin tests, vaccination, TB and LTBI Treatment, Dental Varnishes, and well child checks as needed.</p> <p>Promote 317, VFC, and VFA Vaccination program.</p> <p>Invigorate Jail Vaccination Program</p>	<p>-Strategy 4, Objective 4.5</p> <p>-DHS 144</p> <p>-DHS 145</p> <p>-DHS 146</p> <p>-Chapter 255</p>	<p>Ongoing</p>
<p>Reduce childhood lead exposure and poisoning.</p>	<p>Conduct screenings for lead exposure.</p> <p>Conduct comprehensive follow-up when appropriate.</p> <p>Conduct a nurse home visit or environmental lead hazard investigation when appropriate.</p> <p>Provide education to providers, caregivers and community members on lead hazards and the importance of lead screenings.</p>	<p>-Strategy 4; Objective 4.6</p> <p>-State Lead Prevention Block Grant</p> <p>-DHS 182</p> <p>-DHS 181</p> <p>-Chapter 17</p>	<p>Ongoing</p>

<p>Build Public Health Emergency Preparedness (PHEP) competencies to at least 90% alignment with state-supported competency framework.</p>	<p>Complete PHEP action plan as developed and submitted to State entities.</p> <p>Maintain relationships with Emergency Preparedness stakeholders and conduct regular readiness checks.</p> <p>Conduct inhouse tabletop exercises to train staff on various competencies.</p> <p>Update emergency preparedness plans in alignment with best practices.</p> <p>Provide 24/7 contact for medical provider consultation and reporting requirements.</p>	<p>-Strategy 4; Objective 4.7</p> <p>-State Public Health Preparedness Grant</p> <p>-Public Health Preparedness Competencies</p> <p>-Chapter 166</p> <p>-Act 186</p>	<p>Ongoing</p>
<p>Advance administrative efficiency and staff supports using a data-driven framework.</p>	<p>Develop Electronic Health record with MIS.</p> <p>Develop tool and process improvements for administrative efficiency and to support administrative staff.</p> <p>Streamline program data collection and reporting.</p> <p>Create performance management plan for all program areas.</p> <p>Create and implement a plan to review internal policies and procedures.</p> <p>Create and implement a plan to review all current job descriptions</p>	<p>-Strategy 4; Objective 4.8</p> <p>-DHS 140</p>	<p>Ongoing</p>
<p>Assess environmental hazards in Jefferson County and address as appropriate.</p>	<p>Conduct environmental health inspections as appropriate and in accordance with state statute and county ordinances.</p>	<p>-Strategy 4; Objective 4.9</p> <p>-Chapter 254</p> <p>-Ordinance 98-46</p> <p>-DHS 163</p>	<p>Ongoing</p>

	<p>Improve surveillance of environmental health hazards, including air and water quality.</p> <p>Develop comprehensive resource list for environmental health hazard investigations.</p>	<ul style="list-style-type: none"> -DHS 159 - DHS 160 -Chapter 95 -Ordinance 24 -Ordinance 2001-26 -DHS 172 -DHS 173 -DHS 175 -DHS 178 -DHS 195 -DHS 196 -DHS 198 	
<p>Develop a community health program in alignment with best practices, Foundational and Essential Public Health Services frameworks.</p>	<p>Evaluate department-led coalitions to ensure key stakeholders are included and have opportunities to participate.</p> <p>Develop partnerships to address the social determinants of health such as housing, childcare, and transportation.</p> <p>Participate in the Community Health Improvement plan and process.</p> <p>Provide vision and hearing screenings for schools in the county.</p> <p>Provide technical assistance for the required school and daycare immunization reports.</p> <p>Increase interactions with cross-sector agencies that may impact health such as zoning, parks, and schools.</p> <p>Continue to promote and provide safe sleep and car</p>	<ul style="list-style-type: none"> -Strategy 4; Objective 4.10 -State Immunization Grant -DHS 140 -Chapter 255 -DHS 144 -DHS 145 	<p>Ongoing</p>

	seat services in accordance with best practices.		
Assess and address health equity in all Divisions and Programs using formalized assessments and approaches.	<p>Conduct an assessment of health equity focus in each Division and Program.</p> <p>Implement interventions to address health equity as a result of the assessments conducted.</p> <p>Ensure health equity is formally considered in partnerships and coalitions.</p> <p>Increase representation of underrepresented populations in coalitions, committees, and work groups.</p> <p>Ensure diversity, inclusivity and equity are reflected in public-facing materials.</p>	<p>-Strategy 4; Objective 4.11</p> <p>-DHS 140</p>	Ongoing
Strategically align Department Divisions and operations and create a culture of strategic orientation and quality improvement.	<p>Continue to update department policies/procedures.</p> <p>Develop and implement the Community Health Improvement Plan and Process (CHIPP) based on the Community Health Assessment completed in 2022.</p> <p>Implement the Department Strategic Plan completed in 2022.</p> <p>Prepare for next 140 review in 2023</p>	<p>-Strategy 1. Objective 1.3</p> <p>-Preventive Health & Health Services grant requirements.</p> <p>-Adm Code DHS 140</p> <p>-WI Stat 251</p>	Ongoing

PROGRAM EVALUATION

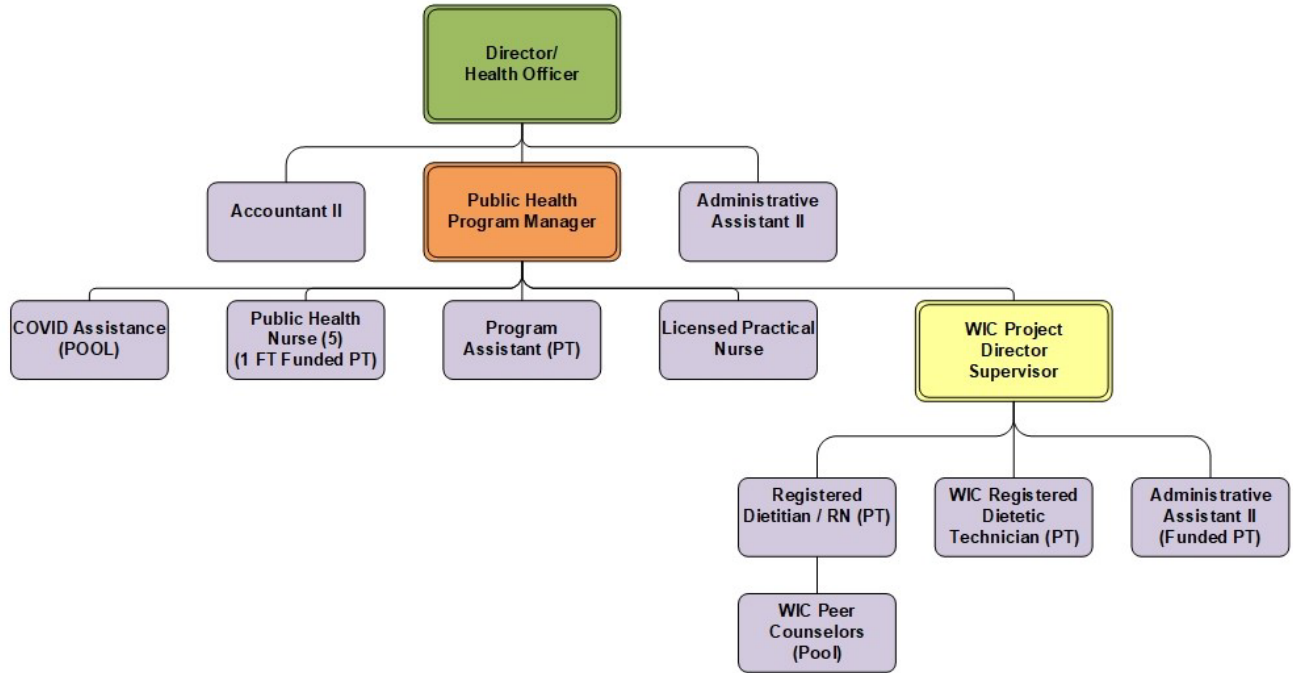
Public Health Statistics 2021	TOTAL
Childhood Lead Division	
In House Screening	53
County Wide Blood Lead Level Screenings	542
Case Managed Blood Lead Level (>10ug/dl)	6
Case Managed Blood Lead Level (5-9mcg/dl)	18
Maternal and Child Health Division	
PHN Well Water Samples	13
Car Safety Seat Inspections	48
Cribs for Kids/Safe Sleep	4
Prenatal Care Coordination	0
First Breath Enrollees	0
Talk Read Play Visits	1
ASQ Screenings	0
Healthy Smile Referrals	0
Fluoride Varnish Contacts	0
WIC Caseload Average	981
WIC Breastfeeding Peer Support Visits	859
Community Health Division	
Jail Immunizations	0
Hearing and Vision Screenings	1
School Consultations	8
Headstart Care Plans	38
Headstart Nutrition Plans	
Community Events/Education	
Communicable Diseases Division	
Communicable Diseases Confirmed	5,946
Total Case Investigations	3,474
Outbreaks	
Total STIs	196
Specimen Submission for Rabies	39

Mental Health/Substance Misuse Division	
Mental Health CSP Visits	836/918
Mental Health Injections	120
Vivitrol Injections	38
Clinical Services Division	
Immunizations Given	429
Immunization Clients	253
Pregnancy Tests	6
TB Skin Tests Placed	98
TB Skin Tests Read	104

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

- In 2020 COVID-19 caused many services to be limited or placed on hold in order for our department to respond appropriately to the challenges and urgent needs of the pandemic. During the time of 2020 and into 2022, a wide variety of funding was provided to assist with various aspects of this response. Some of these funding sources, including ARPA and the PHEP Workforce Grant are expected to carry into 2023 and 2024. However, other funding sources have been depleted.
- As we move into 2023 there will no longer be funding outside of ARPA to cover COVID-19 related testing and immunization. To ensure coverage to the community, a plan has been developed to continue to provide these services to the community. Funding sources for other community sites has also ended placing a heavier need on Public Health to provide that resource to the community.
- The Jefferson County Drug Free Coalition was awarded the Drug Free Communities grant in 2019 for a total of five years. In 2023 the coalition will be applying for an additional five-year grant opportunity via competitive process. If awarded, the Department will continue to serve as its fiscal agent.
- In 2022, the Department undertook a strategic planning journey that will help provide strategic direction and orientation in 2023 and beyond.
- In 2022, we had two staff retirements and several positional transitions. Through new hires and promotions, the Department saw a total of 9 positions with new employees. As we move into 2023 and these staff become more familiar and competent within their roles, we will be able to implement more aspects of the strategic plan rather than strictly training aspects.

DEPARTMENT ORGANIZATIONAL CHART



Health Department

Financial Summary

	2021 Actual	2022 Estimate	2022	2023	Change from 2022	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	1,537,458	1,442,507	1,442,507	987,296	(455,211)	-31.56%
Public Charges	24,711	33,022	33,022	42,243	9,221	27.92%
Intergovernmental Charges	31,453	116,592	116,592	58,928	(57,664)	-49.46%
Misc. Revenues	5,988	5,000	5,000	5,400	400	8.00%
Other Financing Sources	-	-	-	-	-	-
Total Revenues	1,599,610	1,597,121	1,597,121	1,093,867	(503,254)	-31.51%
Expenditures						
Personnel Expenses	1,553,222	1,344,233	1,343,577	1,375,712	32,135	2.39%
Purchased Services	475,715	187,620	187,620	246,346	58,726	31.30%
Operating Cost	186,974	143,692	144,348	204,691	60,343	41.80%
Interdept. Charges	54,218	51,367	51,367	71,271	19,904	38.75%
Other Expenses	32,668	11,975	11,975	13,641	1,666	13.91%
Other Financing Uses	-	751,175	751,175	96,718	-	-
Capital Items	-	-	-	-	-	-
Total Expenditures	2,302,797	2,490,062	2,490,062	2,008,379	172,774	6.94%
Property Taxes	873,847	892,941	892,941	914,512	21,571	0.00%
Addition to (Use of) Fund Balance	170,660	-	-	-	-	-

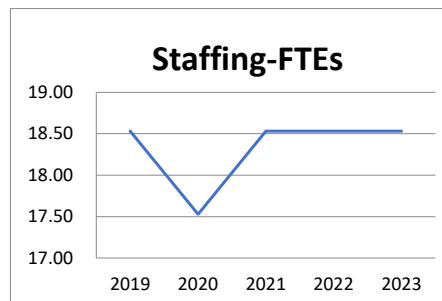
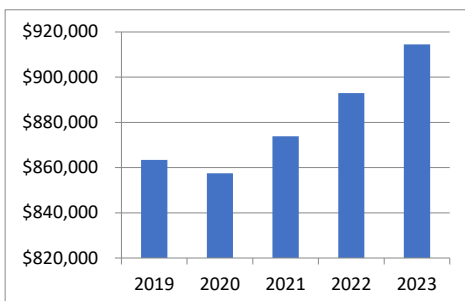
Summary Highlights:

The 2023 budget provides \$914,512 in tax levy, which is an increase of \$21,571 from the 2022 adopted budget. This is primarily because of the increase in personnel costs.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
4101 -Public Health								
REVENUES								
421001		State Aid	2,587	1,426	2,587	2,587	3,400	3,400
424001	22214	Federal Grants	20,869	-	-	-	-	-
455412		WIMCR	-	-	100	100	100	100
456001		Public Health Service	2,357	411	500	500	500	500
456012		Immunization Charges	12,357	1,221	15,500	15,500	15,000	15,000
456018		Lead Testing Charges	1,361	335	3,000	3,000	3,000	3,000
456019		Dental Varnishes Fee	-	-	-	-	50	50
456020		Health Check Fee	206	478	1,000	1,000	50	50
456021		PNCC	-	-	1,000	1,000	1,000	1,000
474220		Immunizations Interdepartment	3,590	1,800	2,600	2,600	3,700	3,700
485200		Donations Restricted	20	-	-	-	-	-
486004		Miscellaneous Revenue	1,753	-	-	-	-	-
REVENUES TOTAL			45,100	5,671	26,287	26,287	26,800	26,800
EXPENDITURES								
511110		Salary-Permanent Regular	232,594	148,481	345,062	345,062	229,649	229,649
511110	22101	Salary-Permanent Regular	2,913	-	-	-	-	-
511210		Wages-Regular	106,815	77,098	100,964	100,964	104,217	104,217
511210	22101	Wages-Regular	6,683	-	-	-	-	-
511220		Wages-Overtime	2,557	234	-	-	711	711
511240	22101	Wages-Temporary	225	-	-	-	-	-
511330		Wages-Longevity Pay	1,216	156	965	965	714	714
SALARIES TOTAL			353,002	225,969	446,991	446,991	335,290	335,290
512141		Social Security	25,500	16,878	33,183	33,183	23,966	23,966
512141	22101	Social Security	730	-	-	-	-	-
512142		Retirement (Employer)	21,398	10,630	29,054	29,054	21,909	21,909
512142	22101	Retirement (Employer)	399	-	-	-	-	-
512144		Health Insurance	64,096	33,476	91,090	91,090	86,110	86,110
512144	22101	Health Insurance	1,055	-	-	-	-	-
512145		Life Insurance	174	55	225	225	96	96
512145	22101	Life Insurance	2	-	-	-	-	-
512148		Unemployment Compensation	1,542	1,220	-	-	-	-
512151		HSA Contribution	6,186	3,441	5,125	5,125	-	-
512153		HRA Contribution	7	256	-	-	-	-
512173		Dental Insurance	4,094	2,251	6,514	6,514	4,185	4,185
512173	22101	Dental Insurance	124	-	-	-	-	-
FRINGE TOTAL			125,306	68,208	165,191	165,191	136,266	136,266
TOTAL SALARIES AND FRINGES			478,308	294,177	612,182	612,182	471,556	471,556
514151		Per Diem	825	220	1,100	1,100	1,300	1,300
521213		Accounting & Auditing	3,679	3,289	4,050	4,050	3,816	3,816
521219		Other Professional Serv	977	10,315	27,440	27,440	2,030	2,030
521296		Computer Support	10,895	-	10,895	10,895	-	-
529160		Interpreter Fee	272	769	1,000	1,000	2,000	2,000
531298		United Parcel Service	488	74	300	300	200	200
531303		Computer Equipmt & Software	21	9,112	10,400	10,400	-	-
531311		Postage & Box Rent	360	371	1,000	1,000	1,000	1,000
531312		Office Supplies	774	273	1,000	1,000	1,000	1,000
531314		Small Items Of Equipment	6,612	1,426	4,000	4,000	4,000	4,000
531322		Subscriptions	112	-	125	125	125	125
531324		Membership Dues	510	680	1,105	1,105	500	500
531326		Advertising	328	1,305	1,120	1,120	1,300	1,300
531342		Chemical Lab & Medical Supp	8,877	1,558	8,000	8,000	30,000	30,000
531349		Other Operating Expenses	2,668	1,176	2,100	2,100	3,800	3,800
531349	22101	Other Operating Expenses	1,534	-	-	-	-	-
531349	22214	Other Operating Expenses	1,885	-	-	-	-	-
531351		Gas/Diesel	317	251	450	450	650	650
532325		Registration	220	2,023	580	580	1,250	1,250
532332		Mileage	81	18	100	100	100	100
532332	22101	Mileage	117	-	-	-	-	-
532335		Meals	-	-	66	66	300	300
532336		Lodging	-	1,024	300	300	700	700
532225		Telephone & Fax	2,569	1,324	2,000	2,000	3,198	3,198
532336		Wireless Internet	1,082	541	1,085	1,085	1,300	1,300
535242		Maintain Machinery & Equip	1,273	412	1,300	1,300	1,300	1,300
535247		Building Repair & Maint	48,506	29,037	59,417	59,417	33,008	33,008
535298		Medical Waste Collection	472	312	600	600	600	600

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
535352		Vehicle Parts & Repairs	812	-	1,000	1,000	-	-
571004		IP Telephony Allocation	3,495	1,647	3,295	3,295	3,184	3,184
571005		Duplicating Allocation	2,215	29	57	57	79	79
571009		MIS PC Group Allocation	26,366	15,000	30,000	30,000	43,250	43,250
571010		MIS Systems Grp Alloc(ISIS)	8,281	5,248	10,496	10,496	7,157	7,157
571020		Fleet Allocation	2,322	-	-	-	-	-
591519		Other Insurance	10,860	3,205	8,516	8,516	7,626	7,626
591519	22214	Other Insurance	18,984	-	-	-	-	-
594950		Operating Reserve	-	-	-	-	96,717	96,717
		OPERATING EXPENDITURES	168,788	90,638	192,898	192,898	251,490	251,490
		EXPENDITURES TOTAL	647,096	384,815	805,080	805,080	723,046	723,046
		REVENUES	45,100	5,671	26,287	26,287	26,800	26,800
		EXPENDITURES	647,096	384,815	805,080	805,080	723,046	723,046
TOTAL BUSINESS UNIT-4101 -Public Health			601,996	379,144	778,793	778,793	696,246	696,246

410101 -Public Health DFG Director

EXPENDITURES

511110	Salary-Permanent Regular	1,453	1,927	11,734	11,734	9,497	9,497	
511220	Wages-Overtime	47	-	-	-	-	-	
511330	Wages-Longevity Pay	-	-	38	38	-	-	
	SALARIES TOTAL	1,501	1,927	11,772	11,772	9,497	9,497	
512141	Social Security	113	144	873	873	677	677	
512142	Retirement (Employer)	101	125	765	765	646	646	
512144	Health Insurance	252	329	1,660	1,660	2,282	2,282	
512145	Life Insurance	0	0	15	15	1	1	
512151	HSA Contribution	19	47	125	125	-	-	
512173	Dental Insurance	15	20	110	110	110	110	
	FRINGE TOTAL	501	665	3,548	3,548	3,716	3,716	
	TOTAL SALARIES AND FRINGES	2,002	2,592	15,320	15,320	13,213	13,213	
	EXPENDITURES TOTAL	2,002	2,592	15,320	15,320	13,213	13,213	
	EXPENDITURES	2,002	2,592	15,320	15,320	13,213	13,213	
TOTAL BUSINESS UNIT-410101 -Public Health DFG Director			2,002	2,592	15,320	15,320	13,213	13,213

410103 -Public Health DFG Nursing

EXPENDITURES

511110	Salary-Permanent Regular	-	-	13,133	13,133	-	-	
	SALARIES TOTAL	-	-	13,133	13,133	-	-	
512141	Social Security	-	-	987	987	-	-	
512142	Retirement (Employer)	-	-	854	854	-	-	
512144	Health Insurance	-	-	1,660	1,660	-	-	
512145	Life Insurance	-	-	2	2	-	-	
512151	HSA Contribution	-	-	125	125	-	-	
512173	Dental Insurance	-	-	221	221	-	-	
	FRINGE TOTAL	-	-	3,848	3,848	-	-	
	TOTAL SALARIES AND FRINGES	-	-	16,981	16,981	-	-	
	EXPENDITURES TOTAL	-	-	16,981	16,981	-	-	
	EXPENDITURES	-	-	16,981	16,981	-	-	
TOTAL BUSINESS UNIT-410103 -Public Health DFG Nursing			-	-	16,981	16,981	-	-

410105 -Public Health DFG Admin

EXPENDITURES

511210	Wages-Regular	1,877	696	8,078	8,078	2,901	2,901
511220	Wages-Overtime	-	-	-	-	27	27
511330	Wages-Longevity Pay	-	-	56	56	19	19

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		SALARIES TOTAL	1,877	696	8,134	8,134	2,946	2,946
512141		Social Security	140	51	594	594	202	202
512142		Retirement (Employer)	127	45	529	529	200	200
512144		Health Insurance	467	196	2,490	2,490	1,141	1,141
512145		Life Insurance	2	0	5	5	1	1
512151		HSA Contribution	38	13	188	188	-	-
512173		Dental Insurance	31	12	166	166	55	55
		FRINGE TOTAL	803	317	3,971	3,971	1,599	1,599
		TOTAL SALARIES AND FRINGES	2,681	1,013	12,105	12,105	4,546	4,546
		EXPENDITURES TOTAL	2,681	1,013	12,105	12,105	4,546	4,546
		EXPENDITURES	2,681	1,013	12,105	12,105	4,546	4,546
TOTAL BUSINESS UNIT-410105 -Public Health DFG Admin			2,681	1,013	12,105	12,105	4,546	4,546

4102 -MCH Consold Grant

REVENUES								
421001		State Aid	18,133	2,466	18,133	18,133	16,176	16,176
REVENUES TOTAL			18,133	2,466	18,133	18,133	16,176	16,176
EXPENDITURES								
511110		Salary-Permanent Regular	10,323	3,726	14,181	14,181	4,290	4,290
511210		Wages-Regular	1,441	1,476	-	-	1,569	1,569
511220		Wages-Overtime	199	-	-	-	-	-
511330		Wages-Longevity Pay	-	-	11	11	3	3
		SALARIES TOTAL	11,963	5,203	14,192	14,192	5,861	5,861
512141		Social Security	903	386	1,057	1,057	415	415
512142		Retirement (Employer)	710	338	923	923	399	399
512144		Health Insurance	1,428	760	2,756	2,756	1,553	1,553
512145		Life Insurance	1	1	5	5	1	1
512151		HSA Contribution	422	250	100	100	-	-
512173		Dental Insurance	84	52	177	177	76	76
		FRINGE TOTAL	3,548	1,787	5,017	5,017	2,443	2,443
		TOTAL SALARIES AND FRINGES	15,511	6,989	19,210	19,210	8,304	8,304
521219		Other Professional Serv	11,765	-	-	-	-	-
529160		Interpreter Fee	-	-	-	-	100	100
531312		Office Supplies	-	-	-	-	100	100
531349		Other Operating Expenses	-	-	-	-	6,705	6,705
532325		Registration	-	510	-	-	650	650
532335		Meals	-	-	93	93	351	351
532336		Lodging	-	-	400	400	300	300
591519		Other Insurance	118	75	157	157	178	178
		OPERATING EXPENDITURES	11,883	585	650	650	8,384	8,384
		EXPENDITURES TOTAL	27,394	7,574	19,860	19,860	16,689	16,689
		REVENUES	18,133	2,466	18,133	18,133	16,176	16,176
		EXPENDITURES	27,394	7,574	19,860	19,860	16,689	16,689
TOTAL BUSINESS UNIT-4102 -MCH Consold Grant			9,261	5,108	1,727	1,727	513	513

4103 -CHHD Lead Conold Grant

REVENUES								
421001		State Aid	6,542	1,678	6,542	6,542	6,542	6,542
REVENUES TOTAL			6,542	1,678	6,542	6,542	6,542	6,542
EXPENDITURES								
511110		Salary-Permanent Regular	6,273	2,788	3,963	3,963	8,748	8,748
511210		Wages-Regular	274	116	985	985	1,018	1,018
511330		Wages-Longevity Pay	-	-	3	3	3	3
		SALARIES TOTAL	6,547	2,904	4,950	4,950	9,769	9,769

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512141		Social Security	479	210	355	355	732	732
512142		Retirement (Employer)	441	189	322	322	125	125
512144		Health Insurance	1,377	631	1,142	1,142	559	559
512145		Life Insurance	3	1	2	2	1	1
512151		HSA Contribution	15	37	-	-	-	-
512173		Dental Insurance	89	42	71	71	27	27
		FRINGE TOTAL	2,403	1,110	1,892	1,892	1,444	1,444
		TOTAL SALARIES AND FRINGES	8,950	4,014	6,842	6,842	11,212	11,212
591519		Other Insurance	65	26	49	49	62	62
		OPERATING EXPENDITURES	65	26	49	49	62	62
		EXPENDITURES TOTAL	9,015	4,040	6,891	6,891	11,274	11,274
		REVENUES	6,542	1,678	6,542	6,542	6,542	6,542
		EXPENDITURES	9,015	4,040	6,891	6,891	11,274	11,274
TOTAL BUSINESS UNIT-4103 -CHHD Lead Conold Grant			2,473	2,362	349	349	4,732	4,732

4104 -Immunization Consolid Grant

REVENUES								
421001	State Aid		13,386	738	13,939	13,939	14,951	14,951
REVENUES TOTAL			13,386	738	13,939	13,939	14,951	14,951
EXPENDITURES								
511110	Salary-Permanent Regular		3,353	512	13,316	13,316	6,962	6,962
511210	Wages-Regular		252	-	-	-	-	-
	SALARIES TOTAL		3,605	512	13,316	13,316	6,962	6,962
512141	Social Security		267	38	1,010	1,010	475	475
512142	Retirement (Employer)		226	33	866	866	473	473
512144	Health Insurance		204	107	830	830	1,826	1,826
512145	Life Insurance		0	0	2	2	1	1
512151	HSA Contribution		-	6	63	63	-	-
512173	Dental Insurance		80	6	221	221	88	88
	FRINGE TOTAL		777	191	2,990	2,990	2,863	2,863
	TOTAL SALARIES AND FRINGES		4,382	703	16,307	16,307	9,825	9,825
521219	Other Professional Serv		8,968	-	-	-	4,959	4,959
591519	Other Insurance		36	70	139	139	167	167
	OPERATING EXPENDITURES		9,003	70	139	139	5,126	5,126
	EXPENDITURES TOTAL		13,385	773	16,445	16,445	14,951	14,951
	REVENUES		13,386	738	13,939	13,939	14,951	14,951
	EXPENDITURES		13,385	773	16,445	16,445	14,951	14,951
TOTAL BUSINESS UNIT-4104 -Immunization Consolid Gr			(1)	35	2,506	2,506	-	-

4107 -Bioterrorism Preparedness

REVENUES								
421001	State Aid		49,660	10,749	55,701	55,701	55,701	55,701
REVENUES TOTAL			49,660	10,749	55,701	55,701	55,701	55,701
EXPENDITURES								
511110	Salary-Permanent Regular		3,743	2,510	3,612	3,612	2,628	2,628
511210	Wages-Regular		2,853	774	-	-	-	-
	SALARIES TOTAL		6,596	3,283	3,612	3,612	2,628	2,628
512141	Social Security		491	246	273	273	190	190
512142	Retirement (Employer)		362	180	235	235	179	179
512144	Health Insurance		828	529	357	357	662	662
512145	Life Insurance		2	1	0	0	0	0
512151	HSA Contribution		83	12	-	-	-	-

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512153		HRA Contribution	-	5	-	-	-	-
512173		Dental Insurance	46	29	55	55	32	32
		FRINGE TOTAL	1,813	1,002	920	920	1,064	1,064
		TOTAL SALARIES AND FRINGES	8,409	4,285	4,533	4,533	3,692	3,692
521219		Other Professional Serv	3,835	19,327	26,640	26,640	5,110	5,110
529160		Interpreter Fee	157	-	-	-	50	50
531312		Office Supplies	40	217	30	30	522	522
531314		Small Items Of Equipment	255	-	-	-	-	-
531326		Advertising	42	-	-	-	-	-
531342		Chemical Lab & Medical Supp	-	51	-	-	149	149
531349		Other Operating Expenses	-	1,236	-	-	3,725	3,725
532325		Registration	-	-	300	300	700	700
532335		Meals	-	-	44	44	-	-
532336		Lodging	-	-	200	200	200	200
532336		Wireless Internet	180	90	180	180	180	180
535242		Maintain Machinery & Equip	1,019	390	1,032	1,032	935	935
535247		Building Repair & Maint	875	875	900	900	875	875
571009		MIS PC Group Allocation	2,293	-	-	-	-	-
571010		MIS Systems Grp Alloc(ISIS)	-	139	278	278	272	272
591519		Other Insurance	302	104	377	377	247	247
		OPERATING EXPENDITURES	8,997	22,429	29,981	29,981	12,964	12,964
		EXPENDITURES TOTAL	17,406	26,714	34,513	34,513	16,657	16,657
		REVENUES	49,660	10,749	55,701	55,701	55,701	55,701
		EXPENDITURES	17,406	26,714	34,513	34,513	16,657	16,657
TOTAL BUSINESS UNIT-4107 -Bioterrorism Preparednes			(32,254)	15,965	(21,188)	(21,188)	(39,044)	(39,044)

410701 -Biot Preparedness Direct

EXPENDITURES								
511110		Salary-Permanent Regular	20,204	8,190	11,734	11,734	24,112	24,112
511330		Wages-Longevity Pay	-	-	38	38	-	-
		SALARIES TOTAL	20,204	8,190	11,772	11,772	24,112	24,112
512141		Social Security	1,494	615	873	873	1,749	1,749
512142		Retirement (Employer)	1,364	532	765	765	1,640	1,640
512144		Health Insurance	3,357	1,401	1,660	1,660	5,249	5,249
512145		Life Insurance	27	1	15	15	3	3
512151		HSA Contribution	504	20	125	125	-	-
512173		Dental Insurance	190	103	110	110	254	254
		FRINGE TOTAL	6,936	2,673	3,548	3,548	8,894	8,894
		TOTAL SALARIES AND FRINGES	27,140	10,863	15,320	15,320	33,007	33,007
		EXPENDITURES TOTAL	27,140	10,863	15,320	15,320	33,007	33,007
		EXPENDITURES	27,140	10,863	15,320	15,320	33,007	33,007
TOTAL BUSINESS UNIT-410701 -Biot Preparedness Direct			27,140	10,863	15,320	15,320	33,007	33,007

410702 -Biot Preparedness Superv

EXPENDITURES								
511110		Salary-Permanent Regular	3,801	1,310	4,316	4,316	4,255	4,255
		SALARIES TOTAL	3,801	1,310	4,316	4,316	4,255	4,255
512141		Social Security	286	96	324	324	297	297
512142		Retirement (Employer)	257	85	281	281	289	289
512144		Health Insurance	727	287	830	830	1,141	1,141
512145		Life Insurance	1	-	0	0	-	-
512151		HSA Contribution	-	-	63	63	-	-
512173		Dental Insurance	48	21	55	55	55	55
		FRINGE TOTAL	1,318	489	1,552	1,552	1,783	1,783
		TOTAL SALARIES AND FRINGES	5,118	1,800	5,868	5,868	6,038	6,038
		EXPENDITURES TOTAL	5,118	1,800	5,868	5,868	6,038	6,038
		EXPENDITURES	5,118	1,800	5,868	5,868	6,038	6,038

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES			5,118	1,800	5,868	5,868	6,038	6,038
TOTAL BUSINESS UNIT-410702 -Biot Preparedness Super			5,118	1,800	5,868	5,868	6,038	6,038

4108 -Prevention PHHS

REVENUES								
421001	State Aid		6,042	-	-	-	2,500	2,500
REVENUES TOTAL			6,042	-	-	-	2,500	2,500
EXPENDITURES								
511110	Salary-Permanent Regular		1,427	-	-	-	3,579	3,579
	SALARIES TOTAL		1,427	-	-	-	3,579	3,579
512141	Social Security		106	-	-	-	246	246
512142	Retirement (Employer)		96	-	-	-	243	243
512144	Health Insurance		227	-	-	-	913	913
512145	Life Insurance		2	-	-	-	1	1
512173	Dental Insurance		8	-	-	-	44	44
	FRINGE TOTAL		439	-	-	-	1,447	1,447
	TOTAL SALARIES AND FRINGES		1,867	-	-	-	5,026	5,026
521219	Other Professional Serv		4,193	-	-	-	-	-
	OPERATING EXPENDITURES		4,193	-	-	-	-	-
EXPENDITURES TOTAL			6,059	-	-	-	5,026	5,026
REVENUES			6,042	-	-	-	2,500	2,500
EXPENDITURES			6,059	-	-	-	5,026	5,026
TOTAL BUSINESS UNIT-4108 -Prevention PHHS			17	-	-	-	2,526	2,526

4110 -Environmental Health

EXPENDITURES								
529299	Purchase Care & Services		31,320	15,660	31,325	31,325	31,325	31,325
531312	Office Supplies		3,680	1,838	3,675	3,675	3,675	3,675
	OPERATING EXPENDITURES		35,000	17,498	35,000	35,000	35,000	35,000
EXPENDITURES TOTAL			35,000	17,498	35,000	35,000	35,000	35,000
EXPENDITURES			35,000	17,498	35,000	35,000	35,000	35,000
TOTAL BUSINESS UNIT-4110 -Environmental Health			35,000	17,498	35,000	35,000	35,000	35,000

4111 -Mental Health Nursing

REVENUES								
474008	Human Services		26,777	32,829	108,350	108,350	55,228	55,228
REVENUES TOTAL			26,777	32,829	108,350	108,350	55,228	55,228
EXPENDITURES								
511110	Salary-Permanent Regular		19,249	20,681	47,585	47,585	-	-
511210	Wages-Regular		-	9,163	27,580	27,580	34,851	34,851
	SALARIES TOTAL		19,249	29,844	75,164	75,164	34,851	34,851
512141	Social Security		1,397	2,186	5,518	5,518	2,387	2,387
512142	Retirement (Employer)		1,297	1,957	4,886	4,886	2,370	2,370
512144	Health Insurance		3,978	7,359	19,507	19,507	13,693	13,693
512145	Life Insurance		8	12	30	30	6	6
512151	HSA Contribution		113	11	663	663	-	-
512173	Dental Insurance		265	375	1,248	1,248	662	662
	FRINGE TOTAL		7,059	11,901	31,851	31,851	19,118	19,118
	TOTAL SALARIES AND FRINGES		26,307	41,745	107,015	107,015	53,969	53,969

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
531342		Chemical Lab & Medical Supp	280	132	1,000	1,000	315	315
591519		Other Insurance	190	397	335	335	944	944
		OPERATING EXPENDITURES	470	529	1,335	1,335	1,259	1,259
		EXPENDITURES TOTAL	26,777	42,273	108,350	108,350	55,228	55,228
		REVENUES	26,777	32,829	108,350	108,350	55,228	55,228
		EXPENDITURES	26,777	42,273	108,350	108,350	55,228	55,228
TOTAL BUSINESS UNIT-4111 -Mental Health Nursing			-	9,445	0	0	0	0

4112 -Head Start

REVENUES								
456017		Headstart Charges	8,431	1,972	11,922	11,922	22,543	22,543
REVENUES TOTAL			8,431	1,972	11,922	11,922	22,543	22,543
EXPENDITURES								
591519		Other Insurance	60	45	85	85	108	108
		OPERATING EXPENDITURES	60	45	85	85	108	108
EXPENDITURES TOTAL			60	45	85	85	108	108
REVENUES			8,431	1,972	11,922	11,922	22,543	22,543
EXPENDITURES			60	45	85	85	108	108
TOTAL BUSINESS UNIT-4112 -Head Start			(8,371)	(1,927)	(11,837)	(11,837)	(22,435)	(22,435)

411203 -Head Start Skilled Nurse

EXPENDITURES								
511110		Salary-Permanent Regular	3,545	1,052	5,107	5,107	12,113	12,113
		SALARIES TOTAL	3,545	1,052	5,107	5,107	12,113	12,113
512141		Social Security	261	77	376	376	825	825
512142		Retirement (Employer)	239	68	332	332	824	824
512144		Health Insurance	882	223	1,328	1,328	3,651	3,651
512145		Life Insurance	-	0	1	1	3	3
512151		HSA Contribution	15	10	100	100	-	-
512173		Dental Insurance	56	18	88	88	177	177
		FRINGE TOTAL	1,453	396	2,225	2,225	5,480	5,480
TOTAL SALARIES AND FRINGES			4,998	1,448	7,332	7,332	17,593	17,593
EXPENDITURES TOTAL			4,998	1,448	7,332	7,332	17,593	17,593
EXPENDITURES			4,998	1,448	7,332	7,332	17,593	17,593
TOTAL BUSINESS UNIT-411203 -Head Start Skilled Nurse			4,998	1,448	7,332	7,332	17,593	17,593

411204 -Head Start Nutrition

EXPENDITURES								
511110		Salary-Permanent Regular	52	87	773	773	811	811
511210		Wages-Regular	2,522	640	2,678	2,678	2,754	2,754
		SALARIES TOTAL	2,573	726	3,451	3,451	3,565	3,565
512141		Social Security	194	53	256	256	255	255
512142		Retirement (Employer)	174	47	224	224	242	242
512144		Health Insurance	404	118	535	535	743	743
512145		Life Insurance	0	0	1	1	1	1
512151		HSA Contribution	1	7	-	-	-	-
512173		Dental Insurance	26	9	37	37	37	37
		FRINGE TOTAL	800	234	1,053	1,053	1,278	1,278
TOTAL SALARIES AND FRINGES			3,373	961	4,504	4,504	4,843	4,843
EXPENDITURES TOTAL			3,373	961	4,504	4,504	4,843	4,843

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES			3,373	961	4,504	4,504	4,843	4,843
TOTAL BUSINESS UNIT-411204 -Head Start Nutrition			3,373	961	4,504	4,504	4,843	4,843
4114 -TB Dispensary								
REVENUES								
421001	State Aid		-	-	100	100	100	100
REVENUES TOTAL			-	-	100	100	100	100
EXPENDITURES								
529299	Purchase Care & Services		-	-	100	100	100	100
	OPERATING EXPENDITURES		-	-	100	100	100	100
EXPENDITURES TOTAL			-	-	100	100	100	100
REVENUES			-	-	100	100	100	100
EXPENDITURES			-	-	100	100	100	100
TOTAL BUSINESS UNIT-4114 -TB Dispensary			-	-	-	-	-	-
4115 -Tax Levy Other Finance								
REVENUES								
411100	General Property Taxes		873,847	446,471	892,942	892,942	914,512	914,512
REVENUES TOTAL			873,847	446,471	892,942	892,942	914,512	914,512
REVENUES			873,847	446,471	892,942	892,942	914,512	914,512
TOTAL BUSINESS UNIT-4115 -Tax Levy Other Finance			873,847	446,471	892,942	892,942	914,512	914,512
4120 -Communicable Disease Prevent								
REVENUES								
421001	State Aid		5,500	5,500	5,500	5,500	5,500	5,500
REVENUES TOTAL			5,500	5,500	5,500	5,500	5,500	5,500
EXPENDITURES								
511110	Salary-Permanent Regular		40,838	30,584	27,580	27,580	50,741	50,741
511210	Wages-Regular		60	-	-	-	-	-
	SALARIES TOTAL		40,898	30,584	27,580	27,580	50,741	50,741
512141	Social Security		3,029	2,295	2,072	2,072	3,748	3,748
512142	Retirement (Employer)		2,716	1,988	1,793	1,793	3,450	3,450
512144	Health Insurance		6,948	5,323	3,486	3,486	10,538	10,538
512145	Life Insurance		11	4	4	4	6	6
512151	HSA Contribution		170	531	263	263	-	-
512173	Dental Insurance		534	397	464	464	520	520
	FRINGE TOTAL		13,408	10,538	8,081	8,081	18,262	18,262
TOTAL SALARIES AND FRINGES			54,306	41,122	35,661	35,661	69,003	69,003
591519	Other Insurance		-	146	-	-	346	346
	OPERATING EXPENDITURES		-	146	-	-	346	346
EXPENDITURES TOTAL			54,306	41,268	35,661	35,661	69,349	69,349
REVENUES			5,500	5,500	5,500	5,500	5,500	5,500
EXPENDITURES			54,306	41,268	35,661	35,661	69,349	69,349
TOTAL BUSINESS UNIT-4120 -Communicable Disease Pr			48,806	35,768	30,161	30,161	63,849	63,849
4121 -CCS Human Services								
REVENUES								
474008	Human Services		817	542	4,074	4,074	-	-

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES TOTAL			817	542	4,074	4,074	-	-
EXPENDITURES								
511110		Salary-Permanent Regular	578	454	-	-	-	-
511210		Wages-Regular	-	-	2,602	2,602	-	-
		SALARIES TOTAL	578	454	2,602	2,602	-	-
512141		Social Security	42	33	195	195	-	-
512142		Retirement (Employer)	39	30	169	169	-	-
512144		Health Insurance	141	107	830	830	-	-
512145		Life Insurance	0	0	1	1	-	-
512151		HSA Contribution	2	-	63	63	-	-
512173		Dental Insurance	9	10	55	55	-	-
		FRINGE TOTAL	234	179	1,313	1,313	-	-
		TOTAL SALARIES AND FRINGES	812	634	3,914	3,914	-	-
591519		Other Insurance	6	14	160	160	-	-
		OPERATING EXPENDITURES	6	14	160	160	-	-
		EXPENDITURES TOTAL	817	647	4,074	4,074	-	-
		REVENUES	817	542	4,074	4,074	-	-
		EXPENDITURES	817	647	4,074	4,074	-	-
TOTAL BUSINESS UNIT-4121 -CCS Human Services			-	106	-	-	-	-

4122 -Drug Free Communities Grant

REVENUES								
424001		Federal Grants	109,517	64,805	125,000	125,000	125,000	125,000
REVENUES TOTAL			109,517	64,805	125,000	125,000	125,000	125,000
EXPENDITURES								
511110		Salary-Permanent Regular	55,047	28,309	70,835	70,835	844	844
511210		Wages-Regular	4,685	13,072	19,416	19,416	71,352	71,352
		SALARIES TOTAL	59,732	41,382	90,251	90,251	72,196	72,196
512141		Social Security	4,203	2,974	6,439	6,439	5,515	5,515
512142		Retirement (Employer)	3,997	2,690	4,604	4,604	3,334	3,334
512144		Health Insurance	11,623	6,467	14,942	14,942	228	228
512145		Life Insurance	16	9	19	19	0	0
512151		HSA Contribution	916	510	1,125	1,125	-	-
512173		Dental Insurance	733	434	994	994	11	11
		FRINGE TOTAL	21,489	13,083	28,123	28,123	9,088	9,088
		TOTAL SALARIES AND FRINGES	81,222	54,464	118,374	118,374	81,284	81,284
521219		Other Professional Serv	11,008	3,946	-	-	1,388	1,388
529160		Interpreter Fee	-	-	-	-	2,500	2,500
531311		Postage & Box Rent	57	27	-	-	-	-
531312		Office Supplies	610	297	-	-	711	711
531313		Printing & Duplicating	-	-	-	-	2,121	2,121
531324		Membership Dues	300	300	350	350	300	300
531326		Advertising	11,796	9,553	2,376	2,376	10,000	10,000
531349		Other Operating Expenses	2,274	1,806	-	-	12,646	12,646
532325		Registration	2,944	4,480	950	950	5,785	5,785
532332		Mileage	85	-	60	60	1,253	1,253
532334		Commercial Travel	(778)	-	900	900	2,000	2,000
532335		Meals	-	-	390	390	778	778
532336		Lodging	-	-	1,600	1,600	3,100	3,100
591519		Other Insurance	-	477	-	-	1,134	1,134
		OPERATING EXPENDITURES	28,295	20,885	6,626	6,626	43,716	43,716
		EXPENDITURES TOTAL	109,517	75,350	125,000	125,000	125,000	125,000
		REVENUES	109,517	64,805	125,000	125,000	125,000	125,000
		EXPENDITURES	109,517	75,350	125,000	125,000	125,000	125,000
TOTAL BUSINESS UNIT-4122 -Drug Free Communities G			-	10,545	0	0	(0)	(0)

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
4123 -DFC - Drug Free Coalition								
REVENUES								
421001		State Aid	-	-	1,000	1,000	-	-
485200		Donations Restricted	500	35	-	-	-	-
REVENUES TOTAL			500	35	1,000	1,000	-	-
EXPENDITURES								
531349		Other Operating Expenses	1,297	3,728	1,000	1,000	-	-
		OPERATING EXPENDITURES	1,297	3,728	1,000	1,000	-	-
EXPENDITURES TOTAL			1,297	3,728	1,000	1,000	-	-
REVENUES			500	35	1,000	1,000	-	-
EXPENDITURES			1,297	3,728	1,000	1,000	-	-
TOTAL BUSINESS UNIT-4123 -DFC - Drug Free Coalition			797	3,693	-	-	-	-
412306 -DFC - AWY Mini Grant								
REVENUES								
421001		State Aid	2,000	-	2,000	2,000	2,000	2,000
REVENUES TOTAL			2,000	-	2,000	2,000	2,000	2,000
EXPENDITURES								
531326		Advertising	2,000	-	2,000	2,000	2,000	2,000
		OPERATING EXPENDITURES	2,000	-	2,000	2,000	2,000	2,000
EXPENDITURES TOTAL			2,000	-	2,000	2,000	2,000	2,000
REVENUES			2,000	-	2,000	2,000	2,000	2,000
EXPENDITURES			2,000	-	2,000	2,000	2,000	2,000
TOTAL BUSINESS UNIT-412306 -DFC - AWY Mini Grant			-	-	-	-	-	-
412307 -DFC SOR Grant								
REVENUES								
421001		State Aid	6,807	-	6,807	6,807	6,000	6,000
REVENUES TOTAL			6,807	-	6,807	6,807	6,000	6,000
EXPENDITURES								
521219		Other Professional Serv	600	-	-	-	-	-
531313		Printing & Duplicating	-	-	1,000	1,000	1,000	1,000
531326		Advertising	5,344	1,539	5,100	5,100	5,000	5,000
531349		Other Operating Expenses	862	-	707	707	-	-
		OPERATING EXPENDITURES	6,807	1,539	6,807	6,807	6,000	6,000
EXPENDITURES TOTAL			6,807	1,539	6,807	6,807	6,000	6,000
REVENUES			6,807	-	6,807	6,807	6,000	6,000
EXPENDITURES			6,807	1,539	6,807	6,807	6,000	6,000
TOTAL BUSINESS UNIT-412307 -DFC SOR Grant			-	1,539	-	-	-	-
4124 -Human Services								
REVENUES								
474008		Human Services	269	-	1,566	1,566	-	-
REVENUES TOTAL			269	-	1,566	1,566	-	-
EXPENDITURES								
511110		Salary-Permanent Regular	192	-	-	-	-	-
511210		Wages-Regular	-	-	1,041	1,041	-	-

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		SALARIES TOTAL	192	-	1,041	1,041	-	-
512141		Social Security	14	-	78	78	-	-
512142		Retirement (Employer)	13	-	68	68	-	-
512144		Health Insurance	45	-	332	332	-	-
512145		Life Insurance	0	-	0	0	-	-
512151		HSA Contribution	-	-	25	25	-	-
512173		Dental Insurance	4	-	22	22	-	-
		FRINGE TOTAL	77	-	525	525	-	-
		TOTAL SALARIES AND FRINGES	268	-	1,566	1,566	-	-
591519		Other Insurance	2	4	-	-	-	-
		OPERATING EXPENDITURES	2	4	-	-	-	-
		EXPENDITURES TOTAL	270	4	1,566	1,566	-	-
		REVENUES	269	-	1,566	1,566	-	-
		EXPENDITURES	270	4	1,566	1,566	-	-
TOTAL BUSINESS UNIT-4124 -Human Services			1	4	-	-	-	-

4126 -CARES COVID19 Grant

REVENUES								
421001		State Aid	927,910	44,114	-	-	-	-
REVENUES TOTAL			927,910	44,114	-	-	-	-
EXPENDITURES								
531298		United Parcel Service	46	-	-	-	-	-
531303		Computer Equipmt & Software	484	-	-	-	-	-
531311		Postage & Box Rent	100	2	-	-	-	-
531312		Office Supplies	6,135	-	-	-	-	-
531312	22101	Office Supplies	58	-	-	-	-	-
531326		Advertising	120	-	-	-	-	-
531342		Chemical Lab & Medical Supp	5,478	-	-	-	-	-
531349		Other Operating Expenses	4,871	-	-	-	-	-
532336		Lodging	2,406	-	-	-	-	-
533225		Telephone & Fax	7,326	3	-	-	-	-
535242		Maintain Machinery & Equip	134	-	-	-	-	-
		OPERATING EXPENDITURES	27,158	5	-	-	-	-
		EXPENDITURES TOTAL	27,158	5	-	-	-	-
		REVENUES	927,910	44,114	-	-	-	-
		EXPENDITURES	27,158	5	-	-	-	-
TOTAL BUSINESS UNIT-4126 -CARES COVID19 Grant			(900,752)	(44,109)	-	-	-	-

4126411 -CARES Testing Coord.

EXPENDITURES								
511110		Salary-Permanent Regular	85	-	-	-	-	-
511210		Wages-Regular	39	-	-	-	-	-
511220		Wages-Overtime	2,746	-	-	-	-	-
		SALARIES TOTAL	2,871	-	-	-	-	-
512141		Social Security	210	-	-	-	-	-
512142		Retirement (Employer)	194	-	-	-	-	-
512144		Health Insurance	1,091	-	-	-	-	-
512145		Life Insurance	1	-	-	-	-	-
512151		HSA Contribution	105	-	-	-	-	-
512173		Dental Insurance	61	-	-	-	-	-
		FRINGE TOTAL	1,663	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	4,534	-	-	-	-	-
		EXPENDITURES TOTAL	4,534	-	-	-	-	-
		EXPENDITURES	4,534	-	-	-	-	-

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
TOTAL BUSINESS UNIT-4126411 -CARES Testing Coord.			4,534	-	-	-	-	-

4126412 -CARES Disease Interviews

EXPENDITURES

511110	Salary-Permanent Regular	33,706	3,166	-	-	-	-	-
511210	Wages-Regular	163,724	25,318	-	-	-	-	-
511220	Wages-Overtime	1,386	797	-	-	-	-	-
511330	Wages-Longevity Pay	3	-	-	-	-	-	-
SALARIES TOTAL		198,819	29,281	-	-	-	-	-
512141	Social Security	15,150	2,229	-	-	-	-	-
512142	Retirement (Employer)	3,358	555	-	-	-	-	-
512144	Health Insurance	11,528	1,173	-	-	-	-	-
512145	Life Insurance	17	2	-	-	-	-	-
512151	HSA Contribution	573	150	-	-	-	-	-
512153	HRA Contribution	111	9	-	-	-	-	-
512173	Dental Insurance	694	94	-	-	-	-	-
FRINGE TOTAL		31,432	4,211	-	-	-	-	-
TOTAL SALARIES AND FRINGES		230,252	33,492	-	-	-	-	-
521219	Other Professional Serv	218,696	-	-	-	-	-	-
OPERATING EXPENDITURES		218,696	-	-	-	-	-	-
EXPENDITURES TOTAL		448,947	33,492	-	-	-	-	-
EXPENDITURES		448,947	33,492	-	-	-	-	-
TOTAL BUSINESS UNIT-4126412 -CARES Disease Interview		448,947	33,492	-	-	-	-	-

4126413 -CARES Contact Interviews

EXPENDITURES

511110	Salary-Permanent Regular	18,196	2,666	-	-	-	-	-
511210	Wages-Regular	16,372	526	-	-	-	-	-
SALARIES TOTAL		34,568	3,192	-	-	-	-	-
512141	Social Security	2,638	244	-	-	-	-	-
512142	Retirement (Employer)	450	34	-	-	-	-	-
512144	Health Insurance	956	-	-	-	-	-	-
512145	Life Insurance	1	-	-	-	-	-	-
512151	HSA Contribution	75	-	-	-	-	-	-
512173	Dental Insurance	100	-	-	-	-	-	-
FRINGE TOTAL		4,219	278	-	-	-	-	-
TOTAL SALARIES AND FRINGES		38,788	3,471	-	-	-	-	-
521219	Other Professional Serv	19,928	-	-	-	-	-	-
OPERATING EXPENDITURES		19,928	-	-	-	-	-	-
EXPENDITURES TOTAL		58,715	3,471	-	-	-	-	-
EXPENDITURES		58,715	3,471	-	-	-	-	-
TOTAL BUSINESS UNIT-4126413 -CARES Contact Interview		58,715	3,471	-	-	-	-	-

4126414 -CARES Monitoring Interviews

EXPENDITURES

511110	Salary-Permanent Regular	121,798	166	-	-	-	-	-
511210	Wages-Regular	47,452	87	-	-	-	-	-
511220	Wages-Overtime	11,701	-	-	-	-	-	-
SALARIES TOTAL		180,952	253	-	-	-	-	-
512141	Social Security	13,622	19	-	-	-	-	-
512142	Retirement (Employer)	7,858	5	-	-	-	-	-
512144	Health Insurance	22,793	-	-	-	-	-	-
512145	Life Insurance	30	-	-	-	-	-	-

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512146		Workers Compensation	422	-	-	-	-	-
512151		HSA Contribution	471	-	-	-	-	-
512173		Dental Insurance	1,688	-	-	-	-	-
		FRINGE TOTAL	46,883	25	-	-	-	-
		TOTAL SALARIES AND FRINGES	227,835	277	-	-	-	-
521219		Other Professional Serv	36,673	-	-	-	-	-
529160		Interpreter Fee	404	-	-	-	-	-
		OPERATING EXPENDITURES	37,077	-	-	-	-	-
		EXPENDITURES TOTAL	264,911	277	-	-	-	-
		EXPENDITURES	264,911	277	-	-	-	-
TOTAL BUSINESS UNIT-4126414 -CARES Monitoring Inter			264,911	277	-	-	-	-

4126415 -CARES Epid & Lab Capacity

EXPENDITURES								
511110		Salary-Permanent Regular	17,392	4,834	-	-	-	-
		SALARIES TOTAL	17,392	4,834	-	-	-	-
512141		Social Security	1,292	364	-	-	-	-
512142		Retirement (Employer)	1,174	314	-	-	-	-
512144		Health Insurance	2,172	559	-	-	-	-
512145		Life Insurance	18	0	-	-	-	-
512173		Dental Insurance	160	62	-	-	-	-
		FRINGE TOTAL	4,816	1,300	-	-	-	-
		TOTAL SALARIES AND FRINGES	22,208	6,133	-	-	-	-
521219		Other Professional Serv	99,496	736	-	-	-	-
531303		Computer Equipmt & Software	1,941	-	-	-	-	-
		OPERATING EXPENDITURES	101,437	736	-	-	-	-
		EXPENDITURES TOTAL	123,645	6,869	-	-	-	-
		EXPENDITURES	123,645	6,869	-	-	-	-
TOTAL BUSINESS UNIT-4126415 -CARES Epid & Lab Capa			123,645	6,869	-	-	-	-

4127 -COVID Immunization

REVENUES								
421001		State Aid	27,121	54,838	91,414	87,205	-	-
		REVENUES TOTAL	27,121	54,838	91,414	87,205	-	-
EXPENDITURES								
511110		Salary-Permanent Regular	9,905	3,532	-	(2,868)	-	-
511210		Wages-Regular	5,207	2,318	10,407	10,407	-	-
		SALARIES TOTAL	15,112	5,850	10,407	7,539	-	-
512141		Social Security	1,125	432	780	561	-	-
512142		Retirement (Employer)	817	370	676	490	-	-
512144		Health Insurance	940	1,095	3,320	2,554	-	-
512145		Life Insurance	2	0	2	(59)	-	-
512151		HSA Contribution	-	143	250	193	-	-
512153		HRA Contribution	-	20	-	-	-	-
512173		Dental Insurance	106	69	221	170	-	-
		FRINGE TOTAL	2,989	2,130	5,250	3,909	-	-
		TOTAL SALARIES AND FRINGES	18,101	7,980	15,657	11,448	-	-
521219		Other Professional Serv	9,020	69,996	-	-	-	-
529160		Interpreter Fee	-	7	-	-	-	-
531342		Chemical Lab & Medical Supp	-	1,048	-	-	-	-
594950		Operating Reserve	-	-	75,757	75,757	-	-
		OPERATING EXPENDITURES	9,020	71,051	75,757	75,757	-	-

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES TOTAL			27,121	79,031	91,414	87,205	-	-
REVENUES			27,121	54,838	91,414	87,205	-	-
EXPENDITURES			27,121	79,031	91,414	87,205	-	-
TOTAL BUSINESS UNIT-4127 -COVID Immunization			(0)	24,193	-	-	-	-

4128 -American Rescue Plan Act

REVENUES								
421001	State Aid		-	70,533	655,194	655,194	295,388	295,388
REVENUES TOTAL			-	70,533	655,194	655,194	295,388	295,388
EXPENDITURES								
511110	Salary-Permanent Regular		-	12,910	-	-	86,486	86,486
511210	Wages-Regular		-	57,227	10,407	10,407	22,653	22,653
511220	Wages-Overtime		-	204	-	-	-	-
SALARIES TOTAL			-	70,342	10,407	10,407	109,139	109,139
512141	Social Security		-	5,363	780	780	7,667	7,667
512142	Retirement (Employer)		-	664	676	676	7,421	7,421
512144	Health Insurance		-	1,684	3,320	3,320	32,811	32,811
512145	Life Insurance		-	1	2	2	19	19
512151	HSA Contribution		-	-	250	250	-	-
512173	Dental Insurance		-	138	221	221	1,855	1,855
FRINGE TOTAL			-	7,849	5,250	5,250	49,773	49,773
TOTAL SALARIES AND FRINGES			-	78,191	15,657	15,657	158,913	158,913
521219	Other Professional Serv		-	44,722	81,120	81,120	130,350	130,350
529160	Interpreter Fee		-	37	-	-	-	-
531312	Office Supplies		-	28	-	-	-	-
533225	Telephone & Fax		-	2,552	-	-	6,125	6,125
594950	Operating Reserve		-	-	558,416	558,416	-	-
OPERATING EXPENDITURES			-	47,339	639,536	639,536	136,475	136,475
EXPENDITURES TOTAL			-	125,530	655,194	655,194	295,388	295,388
REVENUES			-	70,533	655,194	655,194	295,388	295,388
EXPENDITURES			-	125,530	655,194	655,194	295,388	295,388
TOTAL BUSINESS UNIT-4128 -American Rescue Plan Act			-	54,997	(0)	(0)	-	-

4129 -PHEP Workforce Grant

REVENUES								
421001	State Aid		-	7,098	117,000	117,000	52,406	52,406
REVENUES TOTAL			-	7,098	117,000	117,000	52,406	52,406
EXPENDITURES								
511110	Salary-Permanent Regular		-	4,970	-	-	1,899	1,899
SALARIES TOTAL			-	4,970	-	-	1,899	1,899
512141	Social Security		-	364	-	-	135	135
512142	Retirement (Employer)		-	323	-	-	129	129
512144	Health Insurance		-	928	-	-	456	456
512145	Life Insurance		-	1	-	-	0	0
512151	HSA Contribution		-	27	-	-	-	-
512173	Dental Insurance		-	84	-	-	22	22
FRINGE TOTAL			-	1,727	-	-	743	743
TOTAL SALARIES AND FRINGES			-	6,697	-	-	2,643	2,643
521219	Other Professional Serv		-	9,188	-	-	49,763	49,763
532325	Registration		-	1,669	-	-	-	-
594950	Operating Reserve		-	-	117,000	117,000	-	-
OPERATING EXPENDITURES			-	10,857	117,000	117,000	49,763	49,763
EXPENDITURES TOTAL			-	17,553	117,000	117,000	52,406	52,406

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES			-	7,098	117,000	117,000	52,406	52,406
EXPENDITURES			-	17,553	117,000	117,000	52,406	52,406
TOTAL BUSINESS UNIT-4129 -PHEP Workforce Grant			-	10,455	-	-	-	-
4130 -Overdose Fatality Review								
REVENUES								
421001	State Aid		-	-	-	-	37,710	37,710
REVENUES TOTAL			-	-	-	-	37,710	37,710
EXPENDITURES								
511110	Salary-Permanent Regular		-	-	-	-	36,065	36,065
	SALARIES TOTAL		-	-	-	-	36,065	36,065
512141	Social Security		-	-	-	-	2,502	2,502
512142	Retirement (Employer)		-	-	-	-	2,452	2,452
512144	Health Insurance		-	-	-	-	9,128	9,128
512145	Life Insurance		-	-	-	-	6	6
512173	Dental Insurance		-	-	-	-	442	442
	FRINGE TOTAL		-	-	-	-	14,530	14,530
TOTAL SALARIES AND FRINGES			-	-	-	-	50,595	50,595
531314	Small Items Of Equipment		-	-	-	-	1,000	1,000
531326	Advertising		-	-	-	-	546	546
531349	Other Operating Expenses		-	-	-	-	2,290	2,290
532332	Mileage		-	-	-	-	230	230
532334	Commercial Travel		-	-	-	-	590	590
532335	Meals		-	-	-	-	1,200	1,200
532336	Lodging		-	-	-	-	2,699	2,699
	OPERATING EXPENDITURES		-	-	-	-	8,554	8,554
EXPENDITURES TOTAL			-	-	-	-	59,149	59,149
REVENUES			-	-	-	-	37,710	37,710
EXPENDITURES			-	-	-	-	59,149	59,149
TOTAL BUSINESS UNIT-4130 -Overdose Fatality Review			-	-	-	-	21,439	21,439
4131 -Qualitative Data Grant								
REVENUES								
421001	State Aid		-	-	-	-	35,000	35,000
REVENUES TOTAL			-	-	-	-	35,000	35,000
EXPENDITURES								
511110	Salary-Permanent Regular		-	-	-	-	31,345	31,345
	SALARIES TOTAL		-	-	-	-	31,345	31,345
512141	Social Security		-	-	-	-	2,289	2,289
512142	Retirement (Employer)		-	-	-	-	863	863
512144	Health Insurance		-	-	-	-	3,423	3,423
512145	Life Insurance		-	-	-	-	2	2
512173	Dental Insurance		-	-	-	-	166	166
	FRINGE TOTAL		-	-	-	-	6,743	6,743
TOTAL SALARIES AND FRINGES			-	-	-	-	38,088	38,088
521219	Other Professional Serv		-	-	-	-	7,280	7,280
529160	Interpreter Fee		-	-	-	-	150	150
531311	Postage & Box Rent		-	-	-	-	50	50
531312	Office Supplies		-	-	-	-	600	600
531313	Printing & Duplicating		-	-	-	-	600	600
531326	Advertising		-	-	-	-	600	600
531349	Other Operating Expenses		-	-	-	-	2,278	2,278
532332	Mileage		-	-	-	-	50	50
532335	Meals		-	-	-	-	100	100

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
532336		Lodging	-	-	-	-	350	350
		OPERATING EXPENDITURES	-	-	-	-	12,058	12,058
		EXPENDITURES TOTAL	-	-	-	-	50,146	50,146
		REVENUES	-	-	-	-	35,000	35,000
		EXPENDITURES	-	-	-	-	50,146	50,146
TOTAL BUSINESS UNIT-4131 -Qualitative Data Grant			-	-	-	-	15,146	15,146

4201 -WIC Grant Regular

REVENUES								
421001		State Aid	307,169	71,361	307,169	307,169	291,847	291,847
486004		Miscellaneous Revenue	3,714	1,565	5,000	5,000	5,400	5,400
REVENUES TOTAL			310,883	72,926	312,169	312,169	297,247	297,247
EXPENDITURES								
529160		Interpreter Fee	3,662	2,235	5,000	5,000	5,400	5,400
531349		Other Operating Expenses	353	-	-	-	-	-
		OPERATING EXPENDITURES	4,015	2,235	5,000	5,000	5,400	5,400
EXPENDITURES TOTAL			4,015	2,235	5,000	5,000	5,400	5,400
REVENUES			310,883	72,926	312,169	312,169	297,247	297,247
EXPENDITURES			4,015	2,235	5,000	5,000	5,400	5,400
TOTAL BUSINESS UNIT-4201 -WIC Grant Regular			(306,868)	(70,691)	(307,169)	(307,169)	(291,847)	(291,847)

420101 -WIC Director

EXPENDITURES								
511110		Salary-Permanent Regular	-	412	-	-	1,036	1,036
		SALARIES TOTAL	-	412	-	-	1,036	1,036
512141		Social Security	-	31	-	-	78	78
512142		Retirement (Employer)	-	27	-	-	70	70
512144		Health Insurance	-	80	-	-	166	166
512145		Life Insurance	-	0	-	-	0	0
512173		Dental Insurance	-	5	-	-	11	11
		FRINGE TOTAL	-	143	-	-	325	325
TOTAL SALARIES AND FRINGES			-	554	-	-	1,361	1,361
EXPENDITURES TOTAL			-	554	-	-	1,361	1,361
EXPENDITURES			-	554	-	-	1,361	1,361
TOTAL BUSINESS UNIT-420101 -WIC Director			-	554	-	-	1,361	1,361

420102 -WIC Supervisor

EXPENDITURES								
511110		Salary-Permanent Regular	1,193	318	1,726	1,726	851	851
511220		Wages-Overtime	38	-	-	-	-	-
		SALARIES TOTAL	1,231	318	1,726	1,726	851	851
512141		Social Security	93	23	129	129	59	59
512142		Retirement (Employer)	83	21	112	112	58	58
512144		Health Insurance	198	72	332	332	228	228
512145		Life Insurance	0	0	0	0	-	-
512151		HSA Contribution	15	-	25	25	-	-
512173		Dental Insurance	16	3	22	22	11	11
		FRINGE TOTAL	404	119	621	621	357	357
TOTAL SALARIES AND FRINGES			1,635	437	2,347	2,347	1,208	1,208
EXPENDITURES TOTAL			1,635	437	2,347	2,347	1,208	1,208

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES			1,635	437	2,347	2,347	1,208	1,208
TOTAL BUSINESS UNIT-420102 -WIC Supervisor			1,635	437	2,347	2,347	1,208	1,208

420104 -WIC Nutrition

EXPENDITURES								
511110		Salary-Permanent Regular	16,939	8,078	-	-	-	-
511210		Wages-Regular	16,635	8,941	-	-	-	-
SALARIES TOTAL			33,574	17,018	-	-	-	-
512141		Social Security	2,399	1,227	-	-	-	-
512142		Retirement (Employer)	2,264	1,106	-	-	-	-
512144		Health Insurance	7,933	3,776	-	-	-	-
512145		Life Insurance	11	5	-	-	-	-
512151		HSA Contribution	144	192	-	-	-	-
512173		Dental Insurance	463	256	-	-	-	-
FRINGE TOTAL			13,215	6,562	-	-	-	-
TOTAL SALARIES AND FRINGES			46,789	23,581	-	-	-	-
535247		Building Repair & Maint	5,575	5,575	5,575	5,575	5,575	5,575
OPERATING EXPENDITURES			5,575	5,575	5,575	5,575	5,575	5,575
EXPENDITURES TOTAL			52,364	29,156	5,575	5,575	5,575	5,575
EXPENDITURES			52,364	29,156	5,575	5,575	5,575	5,575
TOTAL BUSINESS UNIT-420104 -WIC Nutrition			52,364	29,156	5,575	5,575	5,575	5,575

420105 -WIC Admin

EXPENDITURES								
511110		Salary-Permanent Regular	19,613	8,140	71,100	71,100	73,773	73,773
511210		Wages-Regular	18,698	6,848	129,239	129,239	125,829	125,829
511220		Wages-Overtime	78	43	-	-	23	23
511330		Wages-Longevity Pay	255	-	646	646	268	268
SALARIES TOTAL			38,645	15,030	200,984	200,984	199,893	199,893
512141		Social Security	2,761	1,058	14,565	14,565	13,815	13,815
512142		Retirement (Employer)	2,592	977	13,064	13,064	13,593	13,593
512144		Health Insurance	8,955	4,218	46,614	46,614	61,480	61,480
512145		Life Insurance	19	7	110	110	53	53
512151		HSA Contribution	339	417	700	700	-	-
512153		HRA Contribution	323	184	-	-	-	-
512173		Dental Insurance	535	197	3,057	3,057	3,007	3,007
FRINGE TOTAL			15,524	7,059	78,110	78,110	91,948	91,948
TOTAL SALARIES AND FRINGES			54,169	22,089	279,094	279,094	291,841	291,841
529160		Interpreter Fee	166	68	-	-	-	-
531311		Postage & Box Rent	1,194	538	1,200	1,200	924	924
531312		Office Supplies	150	28	100	100	50	50
531322		Subscriptions	56	-	46	46	56	56
531324		Membership Dues	100	-	-	-	-	-
531326		Advertising	185	12	160	160	160	160
531342		Chemical Lab & Medical Supp	-	-	-	-	100	100
531349		Other Operating Expenses	6,851	10	603	603	24	24
531351		Gas/Diesel	242	134	100	100	190	190
532325		Registration	480	-	600	600	675	675
532335		Meals	-	-	66	66	66	66
532336		Lodging	-	-	300	300	300	300
533225		Telephone & Fax	1,371	642	1,592	1,592	1,592	1,592
535242		Maintain Machinery & Equip	1,531	888	-	-	2,132	2,132
535247		Building Repair & Maint	5,575	5,575	-	-	5,575	5,575
571004		IP Telephony Allocation	946	353	706	706	637	637
571005		Duplicating Allocation	-	-	-	-	5,567	5,567
571009		MIS PC Group Allocation	5,732	1,875	3,750	3,750	8,410	8,410
571010		MIS Systems Grp Alloc(ISIS)	2,570	1,392	2,785	2,785	2,715	2,715
591519		Other Insurance	1,941	1,117	2,065	2,065	2,656	2,656
OPERATING EXPENDITURES			29,088	12,632	14,073	14,073	31,829	31,829

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES TOTAL			83,257	34,721	293,167	293,167	323,670	323,670
EXPENDITURES			83,257	34,721	293,167	293,167	323,670	323,670
TOTAL BUSINESS UNIT-420105 -WIC Admin			83,257	34,721	293,167	293,167	323,670	323,670

420106 -WIC Client Services

EXPENDITURES

511110	Salary-Permanent Regular	26,957	16,468	-	-	-	-
511210	Wages-Regular	74,614	34,061	-	-	-	-
511330	Wages-Longevity Pay	370	-	-	-	-	-
SALARIES TOTAL		101,941	50,528	-	-	-	-
512141	Social Security	7,465	3,685	-	-	-	-
512142	Retirement (Employer)	6,876	3,284	-	-	-	-
512144	Health Insurance	22,794	12,457	-	-	-	-
512145	Life Insurance	64	15	-	-	-	-
512151	HSA Contribution	255	798	-	-	-	-
512153	HRA Contribution	308	106	-	-	-	-
512173	Dental Insurance	1,416	856	-	-	-	-
FRINGE TOTAL		39,179	21,201	-	-	-	-
TOTAL SALARIES AND FRINGES		141,120	71,729	-	-	-	-
531342	Chemical Lab & Medical Supp	-	-	230	230	-	-
535247	Building Repair & Maint	9,561	-	4,700	4,700	10,000	10,000
OPERATING EXPENDITURES		9,561	-	4,930	4,930	10,000	10,000
EXPENDITURES TOTAL		150,681	71,729	4,930	4,930	10,000	10,000
EXPENDITURES		150,681	71,729	4,930	4,930	10,000	10,000
TOTAL BUSINESS UNIT-420106 -WIC Client Services		150,681	71,729	4,930	4,930	10,000	10,000

420107 -WIC Immunization

EXPENDITURES

511210	Wages-Regular	49	84	-	-	-	-
SALARIES TOTAL		49	84	-	-	-	-
512141	Social Security	4	6	-	-	-	-
512142	Retirement (Employer)	3	5	-	-	-	-
512144	Health Insurance	22	36	-	-	-	-
512145	Life Insurance	-	0	-	-	-	-
512151	HSA Contribution	1	-	-	-	-	-
512173	Dental Insurance	2	3	-	-	-	-
FRINGE TOTAL		31	51	-	-	-	-
TOTAL SALARIES AND FRINGES		80	135	-	-	-	-
EXPENDITURES TOTAL		80	135	-	-	-	-
EXPENDITURES		80	135	-	-	-	-
TOTAL BUSINESS UNIT-420107 -WIC Immunization		80	135	-	-	-	-

420108 -WIC Outreach

EXPENDITURES

511110	Salary-Permanent Regular	408	-	-	-	-	-
511210	Wages-Regular	2,037	514	-	-	-	-
SALARIES TOTAL		2,445	514	-	-	-	-
512141	Social Security	177	37	-	-	-	-
512142	Retirement (Employer)	165	33	-	-	-	-
512144	Health Insurance	813	206	-	-	-	-
512145	Life Insurance	1	0	-	-	-	-
512151	HSA Contribution	10	-	-	-	-	-

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512173		Dental Insurance	48	15	-	-	-	-
		FRINGE TOTAL	1,214	292	-	-	-	-
		TOTAL SALARIES AND FRINGES	3,660	806	-	-	-	-
		EXPENDITURES TOTAL	3,660	806	-	-	-	-
		EXPENDITURES	3,660	806	-	-	-	-
TOTAL BUSINESS UNIT-420108 -WIC Outreach			3,660	806	-	-	-	-

420109 -WIC Breastfeeding

EXPENDITURES

511110		Salary-Permanent Regular	3,523	1,660	-	-	-	-
511210		Wages-Regular	6,946	3,179	-	-	-	-
		SALARIES TOTAL	10,469	4,839	-	-	-	-
512141		Social Security	763	352	-	-	-	-
512142		Retirement (Employer)	706	315	-	-	-	-
512144		Health Insurance	2,086	900	-	-	-	-
512145		Life Insurance	2	1	-	-	-	-
512151		HSA Contribution	31	118	-	-	-	-
512173		Dental Insurance	134	53	-	-	-	-
		FRINGE TOTAL	3,722	1,739	-	-	-	-
		TOTAL SALARIES AND FRINGES	14,191	6,578	-	-	-	-
535247		Building Repair & Maint	1,150	-	1,150	1,150	1,150	1,150
		OPERATING EXPENDITURES	1,150	-	1,150	1,150	1,150	1,150
		EXPENDITURES TOTAL	15,341	6,578	1,150	1,150	1,150	1,150
		EXPENDITURES	15,341	6,578	1,150	1,150	1,150	1,150
TOTAL BUSINESS UNIT-420109 -WIC Breastfeeding			15,341	6,578	1,150	1,150	1,150	1,150

4202 -WIC SNAP Nutr Ed Fit Family

REVENUES

421001		State Aid	19,301	3,822	18,316	18,316	18,316	18,316
REVENUES TOTAL			19,301	3,822	18,316	18,316	18,316	18,316

EXPENDITURES

511110		Salary-Permanent Regular	3,938	1,805	3,864	3,864	4,053	4,053
511210		Wages-Regular	3,632	1,888	4,852	4,852	5,088	5,088
511330		Wages-Longevity Pay	-	-	14	14	14	14
		SALARIES TOTAL	7,570	3,693	8,730	8,730	9,155	9,155
512141		Social Security	540	262	626	626	623	623
512142		Retirement (Employer)	511	240	567	567	623	623
512144		Health Insurance	1,835	778	2,142	2,142	2,797	2,797
512145		Life Insurance	2	1	3	3	3	3
512151		HSA Contribution	26	50	-	-	-	-
512173		Dental Insurance	130	60	136	136	136	136
		FRINGE TOTAL	3,043	1,391	3,474	3,474	4,182	4,182
		TOTAL SALARIES AND FRINGES	10,613	5,084	12,204	12,204	13,337	13,337
529160		Interpreter Fee	5	9	50	50	25	25
531298		United Parcel Service	-	32	-	-	-	-
531311		Postage & Box Rent	361	209	300	300	500	500
531312		Office Supplies	13	-	50	50	50	50
531314		Small Items Of Equipment	1,995	-	-	-	-	-
531349		Other Operating Expenses	3,188	889	3,010	3,010	1,702	1,702
532325		Registration	1,133	-	-	-	-	-
532335		Meals	-	-	66	66	66	66
532336		Lodging	-	-	246	246	246	246
533225		Telephone & Fax	635	347	700	700	700	700
535242		Maintain Machinery & Equip	159	73	490	490	490	490

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
535247		Building Repair & Maint	1,200	1,200	1,200	1,200	1,200	1,200
		OPERATING EXPENDITURES	8,687	2,758	6,112	6,112	4,979	4,979
		EXPENDITURES TOTAL	19,301	7,842	18,316	18,316	18,316	18,316
		REVENUES	19,301	3,822	18,316	18,316	18,316	18,316
		EXPENDITURES	19,301	7,842	18,316	18,316	18,316	18,316
TOTAL BUSINESS UNIT-4202 -WIC SNAP Nutr Ed Fit Fan			(0)	4,020	-	-	-	-

4203 -WIC Peer Counselor

REVENUES								
421001		State Aid	13,632	3,926	16,106	16,106	18,760	18,760
REVENUES TOTAL			13,632	3,926	16,106	16,106	18,760	18,760
EXPENDITURES								
531312		Office Supplies	95	-	-	-	54	54
531349		Other Operating Expenses	247	-	-	-	-	-
533225		Telephone & Fax	947	498	874	874	900	900
535247		Building Repair & Maint	500	-	-	-	500	500
591519		Other Insurance	104	73	93	93	173	173
		OPERATING EXPENDITURES	1,893	571	966	966	1,627	1,627
EXPENDITURES TOTAL			1,893	571	966	966	1,627	1,627
REVENUES			13,632	3,926	16,106	16,106	18,760	18,760
EXPENDITURES			1,893	571	966	966	1,627	1,627
TOTAL BUSINESS UNIT-4203 -WIC Peer Counselor			(11,739)	(3,355)	(15,140)	(15,140)	(17,133)	(17,133)

420304 -WIC Peer Nutrition

EXPENDITURES								
511110		Salary-Permanent Regular	173	156	-	-	811	811
511210		Wages-Regular	1,484	1,360	1,607	1,607	1,653	1,653
		SALARIES TOTAL	1,657	1,516	1,607	1,607	2,463	2,463
512141		Social Security	124	111	122	122	174	174
512142		Retirement (Employer)	112	99	104	104	168	168
512144		Health Insurance	216	225	214	214	537	537
512145		Life Insurance	0	0	0	0	1	1
512151		HSA Contribution	1	-	-	-	-	-
512173		Dental Insurance	19	20	15	15	27	27
		FRINGE TOTAL	472	454	456	456	906	906
TOTAL SALARIES AND FRINGES			2,128	1,970	2,063	2,063	3,369	3,369
EXPENDITURES TOTAL			2,128	1,970	2,063	2,063	3,369	3,369
EXPENDITURES			2,128	1,970	2,063	2,063	3,369	3,369
TOTAL BUSINESS UNIT-420304 -WIC Peer Nutrition			2,128	1,970	2,063	2,063	3,369	3,369

420309 -WIC Peer Breastfeeding

EXPENDITURES								
511210		Wages-Regular	8,885	5,114	12,147	12,147	18,531	18,531
		SALARIES TOTAL	8,885	5,114	12,147	12,147	18,531	18,531
512141		Social Security	680	391	929	929	1,418	1,418
		FRINGE TOTAL	680	391	929	929	1,418	1,418
TOTAL SALARIES AND FRINGES			9,565	5,505	13,076	13,076	19,949	19,949
531326		Advertising	46	-	-	-	-	-
		OPERATING EXPENDITURES	46	-	-	-	-	-
EXPENDITURES TOTAL			9,611	5,505	13,076	13,076	19,949	19,949

Health Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES			9,611	5,505	13,076	13,076	19,949	19,949
TOTAL BUSINESS UNIT-420309 -WIC Peer Breastfeeding			9,611	5,505	13,076	13,076	19,949	19,949
4204 -WIC Telehealth Grant								
REVENUES								
421001	State Aid		1,283	667	-	4,209	-	-
REVENUES TOTAL			1,283	667	-	4,209	-	-
EXPENDITURES								
511110	Salary-Permanent Regular		365	711	-	918	-	-
511210	Wages-Regular		420	933	-	1,540	-	-
SALARIES TOTAL			786	1,644	-	2,458	-	-
512141	Social Security		56	117	-	188	-	-
512142	Retirement (Employer)		53	107	-	160	-	-
512144	Health Insurance		169	388	-	652	-	-
512145	Life Insurance		0	1	-	4	-	-
512151	HSA Contribution		-	18	-	48	-	-
512173	Dental Insurance		12	22	-	43	-	-
FRINGE TOTAL			291	653	-	1,095	-	-
TOTAL SALARIES AND FRINGES			1,077	2,297	-	3,553	-	-
531349	Other Operating Expenses		206	600	-	656	-	-
OPERATING EXPENDITURES			206	600	-	656	-	-
EXPENDITURES TOTAL			1,283	2,897	-	4,209	-	-
REVENUES			1,283	667	-	4,209	-	-
EXPENDITURES			1,283	2,897	-	4,209	-	-
TOTAL BUSINESS UNIT-4204 -WIC Telehealth Grant			-	2,230	-	-	-	-
REVENUES			2,473,458	831,379	2,490,062	2,490,062	2,008,379	2,008,379
EXPENDITURES			2,302,797	1,056,309	2,490,062	2,490,062	2,008,379	2,008,379
TOTAL Health Department DEPARTMENT			(170,660)	224,930	-	-	0	0

Highway Department



Highway Department

DEPARTMENT MISSION

To provide a safe and efficient highway system for all highway users in Jefferson County.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Use capital funds as efficiently as possible on county highway projects.	5- Year Capital Plan for all County Highways.	Strategy 7.2	August 2022
Use equipment funds as efficiently as possible on equipment purchases.	5-Year Capital Plan for all County Equipment.	Strategy 9.2	August 2022
Keep employees safe on all highway maintenance and construction sites.	Safety and Training Plan for all Highway Employees linked to all Highway Department Equipment.	Guiding Principles	October 2022

PROGRAM EVALUATION

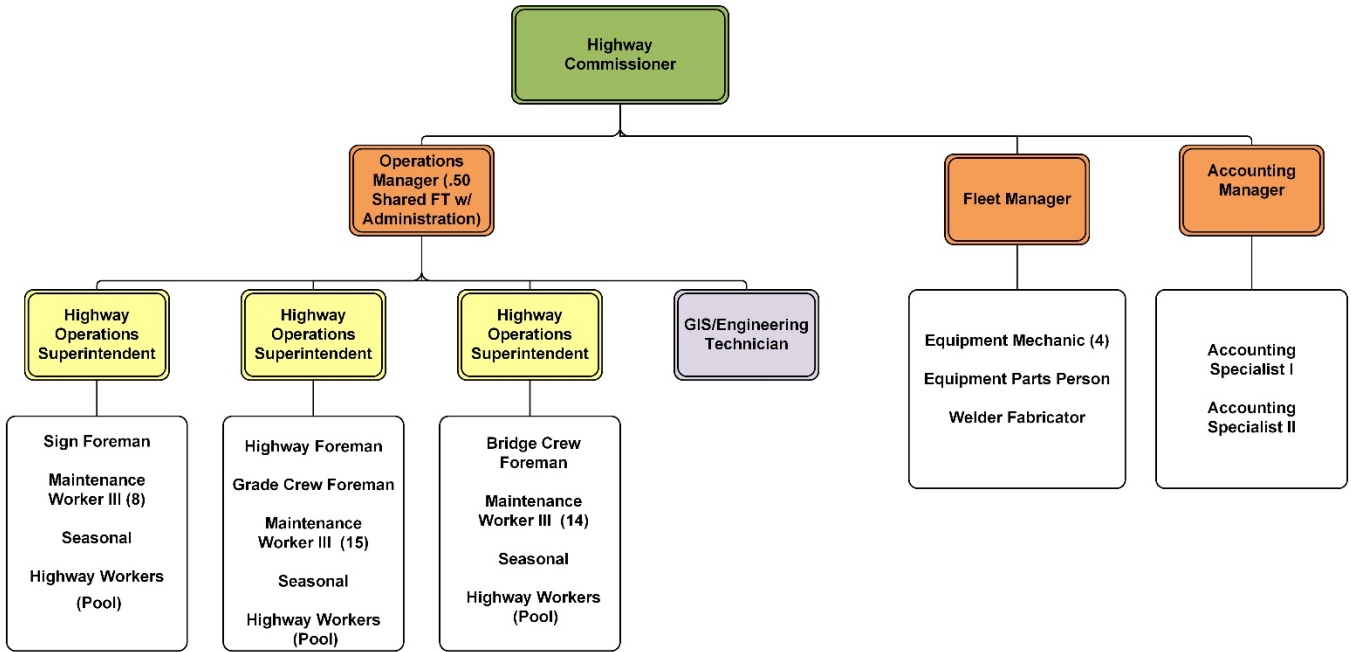
Program/Service Description	Output Measures		
	2021	2022	2023 (Est)
County Highway Pavement Ratings (1-10 scale) (Goal: 6.5).	6.2	6.3	6.5
County Highway Bridge Ratings (0-100 scale) (Goal: 80.0).	82.0	82.0	80.0
Highway Department – Facility Ratings (0-100 scale).	95.0	90.0	90.0

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2021 and 2022 fiscal years are as follows:

- Completed over 30 miles of reconstruction and paving work on the County Highway System.
- Successfully reduced salt use by over 50% during winter maintenance operations on the County and State Highway system (2020-21 Winter and 2021-2022 Winter).

DEPARTMENT ORGANIZATIONAL CHART



Highway Department

Financial Summary

	2021 Actual	2022 Estimate	2022	2023 Budget	Change from 2022 Amended Budget	
			Amended Budget		\$	%
Revenues						
Intergovernmental Revenues	3,220,077	2,428,372	2,428,372	3,928,899	1,500,527	61.79%
Licenses & Permits	7,760	6,850	6,850	7,000	150	2.19%
Public Charges	7,224	10,500	10,500	11,000	500	4.76%
Intergovernmental Charges	3,954,596	3,503,105	3,503,105	3,305,539	(197,566)	-5.64%
Misc. Revenues	118,103	108,081	108,081	135,488	27,407	25.36%
Other Financing Sources	-	-	-	-	-	0.00%
Total Revenues	7,307,760	6,056,908	6,056,908	7,387,926	1,331,018	21.98%
Expenditures						
Personnel Expenses	6,345,777	7,972,638	7,972,638	9,197,618	1,224,980	15.36%
Purchased Services	476,932	349,521	349,521	252,132	(97,389)	-27.86%
Operating Costs	4,749,927	3,253,094	3,253,094	3,931,552	678,458	20.86%
Interdept. Charges	98,807	107,054	107,054	107,054	-	0.00%
Other Expenses	172,770	193,112	193,112	203,200	10,088	5.22%
Other Financing Uses	75,613	-	-	-	-	-
Total Expenditures	11,919,826	11,875,419	11,875,419	13,691,556	1,816,137	15.29%
Property Taxes	5,685,587	5,818,511	5,818,511	6,303,630	485,119	8.34%
Addition to (Use of) Fund Balance	1,073,521	-	-	-	-	-

Summary Highlights:

The 2023 budget provides \$6,303,630 in tax levy, which is a \$485,119 increase in levy from the 2022 amended budget. This is primarily due to an increase in personnel costs. There is \$1,000,000 budgeted as match for a potential project on CTH E and CTH F. This match is funded by the ARPA grant.

Summary of Capital Items:

Road Projects:

\$ 3,200,000 CTH Q – (STH 89 – STH 19)

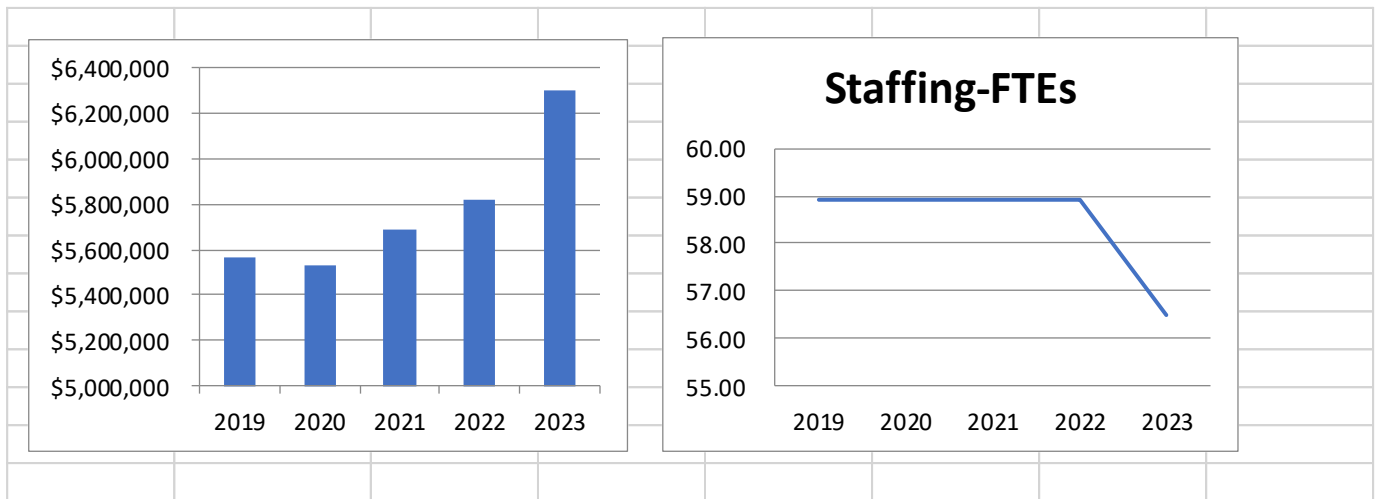
Funding for Road Projects:

\$ 3,200,000 Tax Levy

Equipment

\$ 2,075,000	Haul trucks/plow equipment
350,000	Specialty trucks
250,000	Highway Maintenance Support Equipment
<u>250,000</u>	Small trucks
\$ 2,925,000	Total New Equipment

Summary of Property Tax Levy and FTEs



Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
50000 -Revenues								
REVENUES								
411100		General Property Taxes	5,685,587	2,909,256	5,818,511	5,818,511	6,303,630	6,303,630
486001		Vending Commission	260	39	-	-	200	200
REVENUES TOTAL			5,685,847	2,909,294	5,818,511	5,818,511	6,303,830	6,303,830
EXPENDITURES								
611104		Operating Transfer Out	75,613	-	-	-	-	-
		OPERATING EXPENDITURES	75,613	-	-	-	-	-
EXPENDITURES TOTAL			75,613	-	-	-	-	-
REVENUES			5,685,847	2,909,294	5,818,511	5,818,511	6,303,830	6,303,830
EXPENDITURES			75,613	-	-	-	-	-
TOTAL BUSINESS UNIT-50000 -Revenues			(5,610,234)	(2,909,294)	(5,818,511)	(5,818,511)	(6,303,830)	(6,303,830)
53111 -Administration								
REVENUES								
432001		Building Permits	650	500	650	650	750	750
432003		Wide Load Moving Permits	450	-	1,200	1,200	500	500
432007		Right of Way Permits	875	150	1,000	1,000	750	750
432008		Utility Permits	5,785	3,210	4,000	4,000	5,000	5,000
451100		Misc. Billed	-	400	-	-	-	-
471238		State Radio, Salt, G.P.L.	-	-	8,500	8,500	-	-
471239		Records & Reports & Supr	102,107	48,732	100,000	100,000	105,000	105,000
472232		Records/Reports General	18,034	8,292	20,000	20,000	20,000	20,000
472334		Records/Reports Rd Const	38,740	-	15,500	15,500	20,000	20,000
472336		Records/Reports Bridge Const	2,951	1,304	3,000	3,000	3,000	3,000
REVENUES TOTAL			169,592	62,588	153,850	153,850	155,000	155,000
EXPENDITURES								
511110		Salary-Permanent Regular	161,269	92,655	206,865	206,865	219,590	219,590
511210		Wages-Regular	95,212	44,155	109,270	109,270	114,451	114,451
511220		Wages-Overtime	4,905	5,549	5,551	5,551	8,093	8,093
		SALARIES TOTAL	261,386	142,359	321,686	321,686	342,134	342,134
512130		Highway Incidental	158,035	93,251	185,355	185,355	260,217	260,217
		FRINGE TOTAL	158,035	93,251	185,355	185,355	260,217	260,217
		TOTAL SALARIES AND FRINGES	419,421	235,610	507,041	507,041	602,351	602,351
521213		Accounting & Auditing	7,358	6,577	7,000	7,000	7,632	7,632
521296		Computer Support	-	-	550	550	-	-
531303		Computer Equipmt & Software	8,725	9,873	5,000	5,000	12,000	12,000
531311		Postage & Box Rent	1,232	877	1,000	1,000	1,000	1,000
531312		Office Supplies	1,773	1,471	2,000	2,000	2,000	2,000
531313		Printing & Duplicating	-	-	-	-	100	100
531320		Safety Supplies	695	529	500	500	750	750
531321		Publication Of Legal Notice	-	-	50	50	50	50
531324		Membership Dues	885	345	700	700	700	700
531326		Advertising	398	1,439	500	500	2,000	2,000
531329		Other Publ/Subscriptions/Dues	18	292	300	300	300	300
531562		DP Highway Materials	-	63	100	100	100	100
532325		Registration	635	-	-	-	700	700
532335		Meals	10	64	-	-	100	100
532336		Lodging	459	87	-	-	650	650
533236		Wireless Internet	180	90	-	-	215	215
535242		Maintain Machinery & Equip	1,303	901	-	-	1,500	1,500
543356		Building Allocation	45,029	-	-	-	50,000	50,000
543943		Shop Services Allocation	139	-	-	-	-	-
543951		Year End Allocation	0	-	-	-	-	-
544534		Machinery Rental	138	55	-	-	100	100
544535		Machinery Allocated	16,770	-	-	-	17,000	17,000
571004		IP Telephony Allocation	1,070	482	964	964	964	964
571005		Duplicating Allocation	-	135	271	271	271	271
571009		MIS PC Group Allocation	20,474	11,162	22,325	22,325	22,325	22,325
571010		MIS Systems Grp Alloc(ISIS)	13,029	7,062	14,124	14,124	14,124	14,124

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		OPERATING EXPENDITURES	120,318	41,505	55,384	55,384	134,581	134,581
		EXPENDITURES TOTAL	539,739	277,115	562,425	562,425	736,932	736,932
		REVENUES	169,592	62,588	153,850	153,850	155,000	155,000
		EXPENDITURES	539,739	277,115	562,425	562,425	736,932	736,932
		TOTAL BUSINESS UNIT-53111 -Administration	370,147	214,527	408,575	408,575	581,932	581,932

53111560-Administration - Hwy Committee

EXPENDITURES								
512141		Social Security - Hy Committee	219	83	250	250	25	25
		FRINGE TOTAL	219	83	250	250	25	25
514151		Per Diem - Hy Committee	2,860	1,080	3,500	3,500	3,000	3,000
532332		Mileage - Hwy Committee	380	244	750	750	500	500
		OPERATING EXPENDITURES	3,240	1,324	4,250	4,250	3,500	3,500
		EXPENDITURES TOTAL	3,459	1,407	4,500	4,500	3,525	3,525
		EXPENDITURES	3,459	1,407	4,500	4,500	3,525	3,525
		TOTAL BUSINESS UNIT-53111560-Administration - Hwy Co	3,459	1,407	4,500	4,500	3,525	3,525

53121 -General Engineering

EXPENDITURES								
511210		Wages-Regular	51,635	26,338	64,781	64,781	67,058	67,058
511220		Wages-Overtime	153	240	-	-	-	-
		SALARIES TOTAL	51,788	26,579	64,781	64,781	67,058	67,058
512130		Highway Incidental	31,149	17,398	37,327	37,327	46,102	46,102
		FRINGE TOTAL	31,149	17,398	37,327	37,327	46,102	46,102
		TOTAL SALARIES AND FRINGES	82,937	43,977	102,108	102,108	113,160	113,160
531312		Office Supplies	384	16	1,000	1,000	500	500
531324		Membership Dues	95	90	90	90	-	-
531349		Other Operating Expenses	-	-	500	500	500	500
531362		Consumable Tools	(1,015)	-	500	500	500	500
531561		Highway Materials	-	-	-	-	50	50
531562		DP Highway Materials	1,499	-	-	-	1,500	1,500
532325		Registration	200	-	-	-	500	500
532335		Meals	-	-	-	-	50	50
532336		Lodging	-	-	-	-	400	400
533236		Wireless Internet	240	120	-	-	300	300
543356		Building Allocation	724	-	-	-	1,000	1,000
544534		Machinery Rental	4,789	1,509	-	-	5,000	5,000
544535		Machinery Allocated	1,254	-	-	-	1,250	1,250
571004		IP Telephony Allocation	137	62	124	124	124	124
571009		MIS PC Group Allocation	4,310	2,350	4,700	4,700	4,700	4,700
571010		MIS Systems Grp Alloc(ISIS)	2,942	1,595	3,189	3,189	3,189	3,189
		OPERATING EXPENDITURES	15,559	5,742	10,103	10,103	19,563	19,563
		EXPENDITURES TOTAL	98,495	49,719	112,211	112,211	132,723	132,723
		EXPENDITURES	98,495	49,719	112,211	112,211	132,723	132,723
		TOTAL BUSINESS UNIT-53121 -General Engineering	98,495	49,719	112,211	112,211	132,723	132,723

53182006-Local Road Aids - T Concord

EXPENDITURES								
540797		Local Road Aids - T Concord	5,067	-	5,067	5,067	5,067	5,067
		OPERATING EXPENDITURES	5,067	-	5,067	5,067	5,067	5,067
		EXPENDITURES TOTAL	5,067	-	5,067	5,067	5,067	5,067
		EXPENDITURES	5,067	-	5,067	5,067	5,067	5,067

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
TOTAL BUSINESS UNIT-53182006-Local Road Aids - T Cor			5,067	-	5,067	5,067	5,067	5,067
53182008-Local Road Aids - T Farmington								
EXPENDITURES								
540797		Local Road Aids - T Farmington	5,463	-	5,463	5,463	5,463	5,463
		OPERATING EXPENDITURES	5,463	-	5,463	5,463	5,463	5,463
		EXPENDITURES TOTAL	5,463	-	5,463	5,463	5,463	5,463
		EXPENDITURES	5,463	-	5,463	5,463	5,463	5,463
TOTAL BUSINESS UNIT-53182008-Local Road Aids - T Far			5,463	-	5,463	5,463	5,463	5,463
53182012-Local Road Aids - T Ixonia								
EXPENDITURES								
540797		Local Road Aids - T Ixonia	-	-	7,127	7,127	7,127	7,127
		OPERATING EXPENDITURES	-	-	7,127	7,127	7,127	7,127
		EXPENDITURES TOTAL	-	-	7,127	7,127	7,127	7,127
		EXPENDITURES	-	-	7,127	7,127	7,127	7,127
TOTAL BUSINESS UNIT-53182012-Local Road Aids - T Ixo			-	-	7,127	7,127	7,127	7,127
53182014-Local Road Aids - T Jefferson								
EXPENDITURES								
540797		Local Road Aids - T Jefferson	4,732	-	4,732	4,732	4,732	4,732
		OPERATING EXPENDITURES	4,732	-	4,732	4,732	4,732	4,732
		EXPENDITURES TOTAL	4,732	-	4,732	4,732	4,732	4,732
		EXPENDITURES	4,732	-	4,732	4,732	4,732	4,732
TOTAL BUSINESS UNIT-53182014-Local Road Aids - T Jeff			4,732	-	4,732	4,732	4,732	4,732
53182018-Local Road Aids - T Lake Mills								
EXPENDITURES								
540797		Local Road Aids - T Lake Mills	3,775	-	3,775	3,775	3,775	3,775
		OPERATING EXPENDITURES	3,775	-	3,775	3,775	3,775	3,775
		EXPENDITURES TOTAL	3,775	-	3,775	3,775	3,775	3,775
		EXPENDITURES	3,775	-	3,775	3,775	3,775	3,775
TOTAL BUSINESS UNIT-53182018-Local Road Aids - T Lak			3,775	-	3,775	3,775	3,775	3,775
53182022-Local Road Aids - T Oakland								
EXPENDITURES								
540797		Local Road Aids - T Oakland	5,025	-	5,036	5,036	5,036	5,036
		OPERATING EXPENDITURES	5,025	-	5,036	5,036	5,036	5,036
		EXPENDITURES TOTAL	5,025	-	5,036	5,036	5,036	5,036
		EXPENDITURES	5,025	-	5,036	5,036	5,036	5,036
TOTAL BUSINESS UNIT-53182022-Local Road Aids - T Oak			5,025	-	5,036	5,036	5,036	5,036
53182024-Local Road Aids - T Palmyra								
EXPENDITURES								
540797		Local Road Aids - T Palmyra	3,714	-	3,714	3,714	3,714	3,714

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		OPERATING EXPENDITURES	3,714	-	3,714	3,714	3,714	3,714
		EXPENDITURES TOTAL	3,714	-	3,714	3,714	3,714	3,714
		EXPENDITURES	3,714	-	3,714	3,714	3,714	3,714
TOTAL BUSINESS UNIT-53182024-Local Road Aids - T Palmyra			3,714	-	3,714	3,714	3,714	3,714

53182026-Local Road Aids - T Sullivan

EXPENDITURES								
540797		Local Road Aids - T Sullivan	4,010	-	4,010	4,010	4,010	4,010
		OPERATING EXPENDITURES	4,010	-	4,010	4,010	4,010	4,010
		EXPENDITURES TOTAL	4,010	-	4,010	4,010	4,010	4,010
		EXPENDITURES	4,010	-	4,010	4,010	4,010	4,010
TOTAL BUSINESS UNIT-53182026-Local Road Aids - T Sullivan			4,010	-	4,010	4,010	4,010	4,010

53182028-Local Road Aids - T Sumner

EXPENDITURES								
540797		Local Road Aids - T Sumner	2,530	-	2,530	2,530	2,530	2,530
		OPERATING EXPENDITURES	2,530	-	2,530	2,530	2,530	2,530
		EXPENDITURES TOTAL	2,530	-	2,530	2,530	2,530	2,530
		EXPENDITURES	2,530	-	2,530	2,530	2,530	2,530
TOTAL BUSINESS UNIT-53182028-Local Road Aids - T Sumner			2,530	-	2,530	2,530	2,530	2,530

53182032-Local Road Aids - T Watertown

EXPENDITURES								
540797		Local Road Aids - T Watertown	6,068	-	6,068	6,068	-	-
		OPERATING EXPENDITURES	6,068	-	6,068	6,068	-	-
		EXPENDITURES TOTAL	6,068	-	6,068	6,068	-	-
		EXPENDITURES	6,068	-	6,068	6,068	-	-
TOTAL BUSINESS UNIT-53182032-Local Road Aids - T Watertown			6,068	-	6,068	6,068	-	-

53182141-Local Road Aids - V Johnson Crk

EXPENDITURES								
540797		Local Road Aids - V Johnson Crk	2,122	-	2,122	2,122	2,122	2,122
		OPERATING EXPENDITURES	2,122	-	2,122	2,122	2,122	2,122
		EXPENDITURES TOTAL	2,122	-	2,122	2,122	2,122	2,122
		EXPENDITURES	2,122	-	2,122	2,122	2,122	2,122
TOTAL BUSINESS UNIT-53182141-Local Road Aids - V Johnson Crk			2,122	-	2,122	2,122	2,122	2,122

53182171-Local Road Aids - V Palmyra

EXPENDITURES								
540797		Local Road Aids - V Palmyra	2,000	-	2,000	2,000	2,000	2,000
		OPERATING EXPENDITURES	2,000	-	2,000	2,000	2,000	2,000
		EXPENDITURES TOTAL	2,000	-	2,000	2,000	2,000	2,000
		EXPENDITURES	2,000	-	2,000	2,000	2,000	2,000
TOTAL BUSINESS UNIT-53182171-Local Road Aids - V Palmyra			2,000	-	2,000	2,000	2,000	2,000

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
53182181-Local Road Aids - V Sullivan								
EXPENDITURES								
540797		Local Road Aids - V Sullivan	2,000	-	2,000	2,000	2,000	2,000
		OPERATING EXPENDITURES	2,000	-	2,000	2,000	2,000	2,000
		EXPENDITURES TOTAL	2,000	-	2,000	2,000	2,000	2,000
		EXPENDITURES	2,000	-	2,000	2,000	2,000	2,000
TOTAL BUSINESS UNIT-53182181-Local Road Aids - V Sullivan			2,000	-	2,000	2,000	2,000	2,000
53182226-Local Road Aids - C Fort Atkin								
EXPENDITURES								
540797		Local Road Aids - C Fort Atkin	6,182	-	6,191	6,191	6,191	6,191
		OPERATING EXPENDITURES	6,182	-	6,191	6,191	6,191	6,191
		EXPENDITURES TOTAL	6,182	-	6,191	6,191	6,191	6,191
		EXPENDITURES	6,182	-	6,191	6,191	6,191	6,191
TOTAL BUSINESS UNIT-53182226-Local Road Aids - C Fort Atkin			6,182	-	6,191	6,191	6,191	6,191
53182241-Local Road Aids - C Jefferson								
EXPENDITURES								
540797		Local Road Aids - C Jefferson	-	-	4,784	4,784	4,810	4,810
		OPERATING EXPENDITURES	-	-	4,784	4,784	4,810	4,810
		EXPENDITURES TOTAL	-	-	4,784	4,784	4,810	4,810
		EXPENDITURES	-	-	4,784	4,784	4,810	4,810
TOTAL BUSINESS UNIT-53182241-Local Road Aids - C Jefferson			-	-	4,784	4,784	4,810	4,810
53182246-Local Road Aids - C Lake Mills								
EXPENDITURES								
540797		Local Road Aids - C Lake Mills	3,297	-	3,297	3,297	3,354	3,354
		OPERATING EXPENDITURES	3,297	-	3,297	3,297	3,354	3,354
		EXPENDITURES TOTAL	3,297	-	3,297	3,297	3,354	3,354
		EXPENDITURES	3,297	-	3,297	3,297	3,354	3,354
TOTAL BUSINESS UNIT-53182246-Local Road Aids - C Lake Mills			3,297	-	3,297	3,297	3,354	3,354
53182290-Local Road Aids - C Waterloo								
EXPENDITURES								
540797		Local Road Aids - C Waterloo	2,000	-	2,000	2,000	2,000	2,000
		OPERATING EXPENDITURES	2,000	-	2,000	2,000	2,000	2,000
		EXPENDITURES TOTAL	2,000	-	2,000	2,000	2,000	2,000
		EXPENDITURES	2,000	-	2,000	2,000	2,000	2,000
TOTAL BUSINESS UNIT-53182290-Local Road Aids - C Waterloo			2,000	-	2,000	2,000	2,000	2,000
53183002-Local Bridge Aids - T Aztalan								
EXPENDITURES								
540798		Local Bridge Aids - T Aztalan	4,764	5,343	5,343	5,343	-	-
		OPERATING EXPENDITURES	4,764	5,343	5,343	5,343	-	-
		EXPENDITURES TOTAL	4,764	5,343	5,343	5,343	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		EXPENDITURES	4,764	5,343	5,343	5,343	-	-
TOTAL BUSINESS UNIT-53183002-Local Bridge Aids - T Az			4,764	5,343	5,343	5,343	-	-

53183006-Local Bridge Aids - T Concord

EXPENDITURES								
540798		Local Bridge Aids - T Concord	2,023	-	-	-	-	-
		OPERATING EXPENDITURES	2,023	-	-	-	-	-
EXPENDITURES TOTAL			2,023	-	-	-	-	-
EXPENDITURES			2,023	-	-	-	-	-
TOTAL BUSINESS UNIT-53183006-Local Bridge Aids - T Co			2,023	-	-	-	-	-

53183008-Local Bridge Aids - T Farmingt

EXPENDITURES								
540798		Local Bridge Aids - T Farming	-	10,106	10,106	10,106	-	-
		OPERATING EXPENDITURES	-	10,106	10,106	10,106	-	-
EXPENDITURES TOTAL			-	10,106	10,106	10,106	-	-
EXPENDITURES			-	10,106	10,106	10,106	-	-
TOTAL BUSINESS UNIT-53183008-Local Bridge Aids - T Fa			-	10,106	10,106	10,106	-	-

53183010-Local Bridge Aids - T Hebron

EXPENDITURES								
540798		Local Bridge Aids - T Hebron	33,958	5,036	5,036	5,036	-	-
		OPERATING EXPENDITURES	33,958	5,036	5,036	5,036	-	-
EXPENDITURES TOTAL			33,958	5,036	5,036	5,036	-	-
EXPENDITURES			33,958	5,036	5,036	5,036	-	-
TOTAL BUSINESS UNIT-53183010-Local Bridge Aids - T He			33,958	5,036	5,036	5,036	-	-

53183014-Local Bridge Aids - T Jeffersn

EXPENDITURES								
540798		Local Bridge Aids - T Jeffersn	-	74,606	74,608	74,608	5,281	5,281
		OPERATING EXPENDITURES	-	74,606	74,608	74,608	5,281	5,281
EXPENDITURES TOTAL			-	74,606	74,608	74,608	5,281	5,281
EXPENDITURES			-	74,606	74,608	74,608	5,281	5,281
TOTAL BUSINESS UNIT-53183014-Local Bridge Aids - T Je			-	74,606	74,608	74,608	5,281	5,281

53183016-Local Bridge Aids - T Koshkon

EXPENDITURES								
540798		Local Bridge Aids - T Koshkon	-	9,724	9,724	9,724	-	-
		OPERATING EXPENDITURES	-	9,724	9,724	9,724	-	-
EXPENDITURES TOTAL			-	9,724	9,724	9,724	-	-
EXPENDITURES			-	9,724	9,724	9,724	-	-
TOTAL BUSINESS UNIT-53183016-Local Bridge Aids - T K			-	9,724	9,724	9,724	-	-

53183018-Local Bridge Aids - T Lake Mii

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES								
540798		Local Bridge Aids-T Lake Mills	3,900	-	-	-	-	-
		OPERATING EXPENDITURES	3,900	-	-	-	-	-
		EXPENDITURES TOTAL	3,900	-	-	-	-	-
		EXPENDITURES	3,900	-	-	-	-	-
TOTAL BUSINESS UNIT-53183018-Local Bridge Aids - T La			3,900	-	-	-	-	-

53183020-Local Bridge Aids - T Milford

EXPENDITURES								
540798		Local Bridge Aids-T Milford	10,375	-	-	-	-	-
		OPERATING EXPENDITURES	10,375	-	-	-	-	-
		EXPENDITURES TOTAL	10,375	-	-	-	-	-
		EXPENDITURES	10,375	-	-	-	-	-
TOTAL BUSINESS UNIT-53183020-Local Bridge Aids - T Mi			10,375	-	-	-	-	-

53183024-Local Bridge Aids - T Palmyra

EXPENDITURES								
540798		Local Bridge Aids - T Palmyra	18,566	-	-	-	-	-
		OPERATING EXPENDITURES	18,566	-	-	-	-	-
		EXPENDITURES TOTAL	18,566	-	-	-	-	-
		EXPENDITURES	18,566	-	-	-	-	-
TOTAL BUSINESS UNIT-53183024-Local Bridge Aids - T Pa			18,566	-	-	-	-	-

53183026-Local Bridge Aids - T Sullivan

EXPENDITURES								
540798		Local Bridge Aids	-	-	-	-	13,822	13,822
		OPERATING EXPENDITURES	-	-	-	-	13,822	13,822
		EXPENDITURES TOTAL	-	-	-	-	13,822	13,822
		EXPENDITURES	-	-	-	-	13,822	13,822
TOTAL BUSINESS UNIT-53183026-Local Bridge Aids - T S			-	-	-	-	13,822	13,822

53183028-Local Bridge Aids - T Sumner

EXPENDITURES								
540798		Local Bridge Aids - T Sumner	-	9,908	9,907	9,907	-	-
		OPERATING EXPENDITURES	-	9,908	9,907	9,907	-	-
		EXPENDITURES TOTAL	-	9,908	9,907	9,907	-	-
		EXPENDITURES	-	9,908	9,907	9,907	-	-
TOTAL BUSINESS UNIT-53183028-Local Bridge Aids - T S			-	9,908	9,907	9,907	-	-

53183030-Local Bridge Aids - T Waterloo

EXPENDITURES								
540798		Local Bridge Aids - T Waterloo	1,873	-	-	-	-	-
		OPERATING EXPENDITURES	1,873	-	-	-	-	-
		EXPENDITURES TOTAL	1,873	-	-	-	-	-
		EXPENDITURES	1,873	-	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
TOTAL BUSINESS UNIT-53183030-Local Bridge Aids - T W			1,873	-	-	-	-	-

53183032-Local Bridge Aids - T Watertwn

EXPENDITURES

540798	Local Bridge Aids - T Watertwn	-	-	-	-	24,591	24,591
	OPERATING EXPENDITURES	-	-	-	-	24,591	24,591
EXPENDITURES TOTAL		-	-	-	-	24,591	24,591
EXPENDITURES		-	-	-	-	24,591	24,591
TOTAL BUSINESS UNIT-53183032-Local Bridge Aids - T W			-	-	-	24,591	24,591

53191 -Supervision

REVENUES

471239	Records & Reports & Supr	190,622	89,687	199,000	199,000	190,000	190,000
REVENUES TOTAL		190,622	89,687	199,000	199,000	190,000	190,000

EXPENDITURES

544535	Machinery Allocated	1,207	-	2,000	2,000	2,000	2,000
571004	IP Telephony Allocation	768	-	692	692	-	-
571009	MIS PC Group Allocation	-	-	15,275	15,275	-	-
571010	MIS Syst Grp Alloc(ISIS)	-	-	14,124	14,124	-	-
	OPERATING EXPENDITURES	1,975	-	32,091	32,091	2,000	2,000
EXPENDITURES TOTAL		1,975	-	32,091	32,091	2,000	2,000
REVENUES		190,622	89,687	199,000	199,000	190,000	190,000
EXPENDITURES		1,975	-	32,091	32,091	2,000	2,000
TOTAL BUSINESS UNIT-53191 -Supervision			(188,647)	(89,687)	(166,909)	(166,909)	(188,000)

53191367-Supervision - County

EXPENDITURES

511110	Salary-Permanent Reg - County	88,014	46,725	234,486	234,486	52,131	52,131
511220	Wages-Overtime - County	4,623	6,089	4,500	4,500	-	-
	SALARIES TOTAL	92,638	52,814	238,986	238,986	52,131	52,131
512130	Highway Incidental - County	55,833	34,656	137,703	137,703	35,840	35,840
	FRINGE TOTAL	55,833	34,656	137,703	137,703	35,840	35,840
TOTAL SALARIES AND FRINGES		148,471	87,470	376,689	376,689	87,971	87,971
531303	Comp Equip & Softw - County	-	-	1,000	1,000	1,000	1,000
531312	Office Supplies - County	-	-	100	100	100	100
531324	Membership Dues - County	615	295	950	950	750	750
532325	Registration - County	340	410	500	500	750	750
532335	Meals - County	20	50	100	100	150	150
532336	Lodging - County	99	90	-	-	250	250
532339	Other Travel & Tolls - County	-	-	25	25	25	25
533236	Wireless Internet - County	1,039	333	1,000	1,000	1,100	1,100
535242	Maintain Mach & Equip - County	212	94	200	200	200	200
544534	Machinery Rental - County	3,327	1,159	3,000	3,000	3,500	3,500
571009	MIS PC Group Allocat - County	14,008	-	-	-	-	-
571010	MIS Syst Grp Alloc(ISIS) - Cty	13,029	-	-	-	-	-
	OPERATING EXPENDITURES	32,689	2,431	6,875	6,875	7,825	7,825
EXPENDITURES TOTAL		181,160	89,901	383,564	383,564	95,796	95,796
EXPENDITURES		181,160	89,901	383,564	383,564	95,796	95,796
TOTAL BUSINESS UNIT-53191367-Supervision - County			181,160	89,901	383,564	383,564	95,796

53191369-Supervision - Shared

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES								
511110		Salary-Permanent Reg- Shared	206,937	112,565	128,655	128,655	279,626	279,626
511220		Wages-Overtime - Shared	12,930	9,948	8,000	8,000	13,000	13,000
		SALARIES TOTAL	219,866	122,512	136,655	136,655	292,626	292,626
512130		Highway Incidental - Shared	133,162	80,342	78,741	78,741	263,888	263,888
		FRINGE TOTAL	133,162	80,342	78,741	78,741	263,888	263,888
		TOTAL SALARIES AND FRINGES	353,028	202,854	215,396	215,396	556,514	556,514
532325		Registration - Shared	-	95	-	-	100	100
532335		Meals - Shared	-	-	-	-	50	50
533225		Telephone & Fax - Shared	1,420	708	1,500	1,500	1,500	1,500
533236		Wireless Internet - Shared	492	246	500	500	500	500
544534		Machinery Rental - Shared	26,304	11,171	30,000	30,000	25,000	25,000
571004		IP Telephony Allocation	-	346	-	-	692	692
571009		MIS PC Group Allocation	-	7,638	-	-	15,275	15,275
571010		MIS Systems Grp Alloc(ISIS)	-	7,062	-	-	14,124	14,124
		OPERATING EXPENDITURES	28,215	27,265	32,000	32,000	57,241	57,241
		EXPENDITURES TOTAL	381,243	230,119	247,396	247,396	613,755	613,755
		EXPENDITURES	381,243	230,119	247,396	247,396	613,755	613,755
TOTAL BUSINESS UNIT-53191369-Supervision - Shared			381,243	230,119	247,396	247,396	613,755	613,755
53192 -Radio Expenses								
REVENUES								
471238		State Radio, Salt, G.P.L.	4,603	3,324	4,603	4,603	3,324	3,324
		REVENUES TOTAL	4,603	3,324	4,603	4,603	3,324	3,324
EXPENDITURES								
535248		Radio Repairs	12,029	1,234	9,500	9,500	7,000	7,000
		OPERATING EXPENDITURES	12,029	1,234	9,500	9,500	7,000	7,000
		EXPENDITURES TOTAL	12,029	1,234	9,500	9,500	7,000	7,000
		REVENUES	4,603	3,324	4,603	4,603	3,324	3,324
		EXPENDITURES	12,029	1,234	9,500	9,500	7,000	7,000
TOTAL BUSINESS UNIT-53192 -Radio Expenses			7,426	(2,090)	4,897	4,897	3,676	3,676
53193 -General Public Liability								
REVENUES								
471238		State Radio, Salt, G.P.L.	7,879	11,339	7,879	7,879	11,339	11,339
		REVENUES TOTAL	7,879	11,339	7,879	7,879	11,339	11,339
EXPENDITURES								
591519		Other Insurance	27,202	17,919	29,788	29,788	33,000	33,000
		OPERATING EXPENDITURES	27,202	17,919	29,788	29,788	33,000	33,000
		EXPENDITURES TOTAL	27,202	17,919	29,788	29,788	33,000	33,000
		REVENUES	7,879	11,339	7,879	7,879	11,339	11,339
		EXPENDITURES	27,202	17,919	29,788	29,788	33,000	33,000
TOTAL BUSINESS UNIT-53193 -General Public Liability			19,323	6,580	21,909	21,909	21,661	21,661
53211 -Employee Tax & Benefits								
EXPENDITURES								
511210		Wages-Regular	(3,168)	(1,012)	1,000	1,000	1,000	1,000
511310		Wages-Sick Leave	116,279	87,477	130,000	130,000	130,000	130,000
511320		Wages-Vacation Pay	226,561	85,300	230,000	230,000	235,000	235,000
511330		Wages-Longevity Pay	8,437	671	9,500	9,500	5,565	5,565
511340		Wages-Holiday Pay	133,258	30,895	122,000	122,000	143,435	143,435

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
511350		Wages-Miscellaneous(Comp)	3,937	1,044	2,500	2,500	3,000	3,000
511380		Wages-Bereavement	2,447	1,550	5,000	5,000	4,000	4,000
		SALARIES TOTAL	487,751	205,926	500,000	500,000	522,000	522,000
512141		Social Security	255,682	128,095	275,592	275,592	278,698	278,698
512142		Retirement (Employer)	(104,687)	107,995	244,217	244,217	254,426	254,426
512144		Health Insurance	729,604	360,268	808,885	808,885	1,010,290	1,010,290
512145		Life Insurance	1,612	687	1,632	1,632	1,460	1,460
512146		Workers Compensation	84,463	31,879	20,000	20,000	20,000	20,000
512148		Unemployment Compensation	-	-	2,500	2,500	-	-
512151		HSA Contribution	48,075	33,281	62,500	62,500	45,000	45,000
512154		Other postemployment benefits	12,593	-	-	-	-	-
512173		Dental Insurance	46,768	25,575	54,252	54,252	50,832	50,832
		FRINGE TOTAL	1,074,110	687,779	1,469,578	1,469,578	1,660,706	1,660,706
		TOTAL SALARIES AND FRINGES	1,561,862	893,705	1,969,578	1,969,578	2,182,706	2,182,706
512370		Misc Fringes	(4,437)	-	1,400	1,400	1,500	1,500
512390		Safety Equipment	7,947	2,631	8,500	8,500	8,500	8,500
543941		Fringe Benefit Allocation	(1,803,721)	(1,029,023)	(1,988,781)	(1,988,781)	(2,203,206)	(2,203,206)
591516		WC Excessive & Aggregate	5,380	3,707	6,773	6,773	8,000	8,000
591517		WC Safety & Claims	1,614	1,094	2,530	2,530	2,500	2,500
		OPERATING EXPENDITURES	(1,793,218)	(1,021,591)	(1,969,578)	(1,969,578)	(2,182,706)	(2,182,706)
		EXPENDITURES TOTAL	(231,356)	(127,886)	-	-	-	-
		EXPENDITURES	(231,356)	(127,886)	-	-	-	-
TOTAL BUSINESS UNIT-53211 -Employee Tax & Benefits			(231,356)	(127,886)	-	-	-	-
53212 -Adjustments								
EXPENDITURES								
543951		Year End Allocation	-	(2)	-	-	-	-
		OPERATING EXPENDITURES	-	(2)	-	-	-	-
		EXPENDITURES TOTAL	-	(2)	-	-	-	-
		EXPENDITURES	-	(2)	-	-	-	-
TOTAL BUSINESS UNIT-53212 -Adjustments			-	(2)	-	-	-	-
53213 -Drug & Alcohol Testing								
EXPENDITURES								
511210		Wages-Regular	747	392	700	700	700	700
511220		Wages-Overtime	-	(65)	-	-	-	-
		SALARIES TOTAL	747	327	700	700	700	700
512130		Highway Incidental	455	206	403	403	481	481
		FRINGE TOTAL	455	206	403	403	481	481
		TOTAL SALARIES AND FRINGES	1,202	533	1,103	1,103	1,181	1,181
521650		Drug Testing	4,391	1,649	3,500	3,500	3,500	3,500
531349		Other Operating Expenses	-	14	-	-	-	-
543356		Building Allocation	59	-	100	100	100	100
543941		Fringe Benefit Allocation	(3,591)	(1,259)	(2,200)	(2,200)	(2,500)	(2,500)
544534		Machinery Rental	393	101	350	350	350	350
		OPERATING EXPENDITURES	1,252	505	1,750	1,750	1,450	1,450
		EXPENDITURES TOTAL	2,454	1,039	2,853	2,853	2,631	2,631
		EXPENDITURES	2,454	1,039	2,853	2,853	2,631	2,631
TOTAL BUSINESS UNIT-53213 -Drug & Alcohol Testing			2,454	1,039	2,853	2,853	2,631	2,631
53214 -COVID-19								
EXPENDITURES								

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
511210	22101	Wages-Regular	200	-	-	-	-	-
		SALARIES TOTAL	200	-	-	-	-	-
		EXPENDITURES TOTAL	200	-	-	-	-	-
		EXPENDITURES	200	-	-	-	-	-
TOTAL BUSINESS UNIT-53214 -COVID-19			200	-	-	-	-	-

53215 -COVID-19 ARP

EXPENDITURES

511110	22101	Salary-Permanent Regular	42	-	-	-	-	-
511210	22101	Wages-Regular	5,507	7,702	-	-	-	-
		SALARIES TOTAL	5,549	7,702	-	-	-	-
544534	22101	Machinery Rental	-	8	-	-	-	-
		OPERATING EXPENDITURES	-	8	-	-	-	-
		EXPENDITURES TOTAL	5,549	7,709	-	-	-	-
		EXPENDITURES	5,549	7,709	-	-	-	-
TOTAL BUSINESS UNIT-53215 -COVID-19 ARP			5,549	7,709	-	-	-	-

53221 -Field Small Tools

REVENUES

483002	Misc Sale/Material & Supply	7,598	-	1,000	1,000	-	-
REVENUES TOTAL		7,598	-	1,000	1,000	-	-

EXPENDITURES

511210	Wages-Regular	1,689	869	2,500	2,500	2,500	2,500
	SALARIES TOTAL	1,689	869	2,500	2,500	2,500	2,500
512130	Highway Incidental	1,023	575	1,441	1,441	1,719	1,719
	FRINGE TOTAL	1,023	575	1,441	1,441	1,719	1,719
	TOTAL SALARIES AND FRINGES	2,712	1,444	3,941	3,941	4,219	4,219
531320	Safety Supplies	8,281	4,502	7,500	7,500	8,000	8,000
531349	Other Operating Expenses	7,107	-	-	-	-	-
531396	Field Tools	25,161	9,102	20,000	20,000	25,000	25,000
531561	Highway Materials	157	-	200	200	200	200
531571	Shop Materials	902	598	700	700	1,000	1,000
543356	Building Allocation	2	-	-	-	-	-
543942	Field Tools Allocation	(83,734)	(30,652)	(41,841)	(41,841)	(50,419)	(50,419)
543943	Shop Services Allocation	5,858	46	4,000	4,000	5,500	5,500
544534	Machinery Rental	12	-	-	-	-	-
544535	Machinery Allocated	5,424	-	6,500	6,500	6,500	6,500
	OPERATING EXPENDITURES	(30,831)	(16,405)	(2,941)	(2,941)	(4,219)	(4,219)
	EXPENDITURES TOTAL	(28,119)	(14,961)	1,000	1,000	-	-
	REVENUES	7,598	-	1,000	1,000	-	-
	EXPENDITURES	(28,119)	(14,961)	1,000	1,000	-	-
TOTAL BUSINESS UNIT-53221 -Field Small Tools		(35,717)	(14,961)	-	-	-	-

53231 -Shop Operations

REVENUES

451201	Shop Overhead Recovered	7,224	4,814	10,500	10,500	11,000	11,000
483004	Sale Salvage & Waste	4,748	3,396	2,750	2,750	4,000	4,000
REVENUES TOTAL		11,972	8,210	13,250	13,250	15,000	15,000

EXPENDITURES

511110	Salary-Permanent Regular	73,075	39,842	90,089	90,089	93,256	93,256
--------	--------------------------	--------	--------	--------	--------	--------	--------

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
511210		Wages-Regular	55,547	22,702	52,565	52,565	57,000	57,000
511220		Wages-Overtime	1,696	1,533	3,000	3,000	3,000	3,000
511240		Wages-Temporary	-	218	-	-	-	-
		SALARIES TOTAL	130,319	64,294	145,654	145,654	153,256	153,256
512130		Highway Incidental	78,832	42,447	83,926	83,926	105,364	105,364
		FRINGE TOTAL	78,832	42,447	83,926	83,926	105,364	105,364
		TOTAL SALARIES AND FRINGES	209,151	106,742	229,580	229,580	258,620	258,620
531303		Computer Equipmt & Software	-	-	700	700	700	700
531311		Postage & Box Rent	221	29	200	200	200	200
531312		Office Supplies	408	418	500	500	500	500
531313		Printing & Duplicating	278	23	500	500	300	300
531320		Safety Supplies	1,291	424	1,750	1,750	1,750	1,750
531346		Clothing & Uniform	2,742	1,448	2,500	2,500	2,500	2,500
531382		Discount	-	(67)	-	-	-	-
531393		Core	670	(579)	200	200	-	-
531395		Small Shop Supplies	12,125	7,693	16,000	16,000	13,500	13,500
531397		Shop Equipment & Repair Of	9,395	3,810	8,000	8,000	8,500	8,500
531571		Shop Materials	16	12,412	100	100	250	250
532325		Registration	-	800	-	-	800	800
532335		Meals	-	30	-	-	30	30
532336		Lodging	-	497	-	-	500	500
532339		Other Travel & Tolls	-	4	-	-	-	-
533225		Telephone & Fax	496	243	700	700	700	700
535242		Maintain Machinery & Equip	132	46	500	500	500	500
543356		Building Allocation	197,663	-	250,000	250,000	210,000	210,000
543943		Shop Services Allocation	(499,023)	-	(562,390)	(562,390)	(563,147)	(563,147)
543951		Year End Allocation	(6,142)	-	(20,000)	(20,000)	(10,000)	(10,000)
544534		Machinery Rental	1,077	492	1,000	1,000	1,000	1,000
544535		Machinery Allocated	60,240	-	65,000	65,000	65,000	65,000
571004		IP Telephony Allocation	631	284	568	568	568	568
571005		Duplicating Allocation	158	-	-	-	-	-
571009		MIS PC Group Allocation	10,776	5,875	11,750	11,750	11,750	11,750
571010		MIS Systems Grp Alloc(ISIS)	9,666	5,240	10,479	10,479	10,479	10,479
		OPERATING EXPENDITURES	(197,179)	39,121	(211,943)	(211,943)	(243,620)	(243,620)
		EXPENDITURES TOTAL	11,972	145,863	17,637	17,637	15,000	15,000
		REVENUES	11,972	8,210	13,250	13,250	15,000	15,000
		EXPENDITURES	11,972	145,863	17,637	17,637	15,000	15,000
		TOTAL BUSINESS UNIT-53231 -Shop Operations	(0)	137,652	4,387	4,387	-	-
53232 -Fuel Handling								
REVENUES								
484001		Insurance Recovery	944	-	-	-	-	-
		REVENUES TOTAL	944	-	-	-	-	-
EXPENDITURES								
511210		Wages-Regular	1,851	1,170	6,500	6,500	3,000	3,000
511220		Wages-Overtime	23	-	-	-	-	-
		SALARIES TOTAL	1,873	1,170	6,500	6,500	3,000	3,000
512130		Highway Incidental	1,200	759	3,745	3,745	2,063	2,063
		FRINGE TOTAL	1,200	759	3,745	3,745	2,063	2,063
		TOTAL SALARIES AND FRINGES	3,073	1,929	10,245	10,245	5,063	5,063
531562		DP Highway Materials	10,569	3,672	9,000	9,000	6,000	6,000
543356		Building Allocation	127	-	100	100	150	150
543944		Fuel Allocation	(48,609)	-	(38,045)	(38,045)	(29,713)	(29,713)
543951		Year End Allocation	18,852	-	-	-	-	-
544534		Machinery Rental	837	565	1,000	1,000	1,000	1,000
544535		Machinery Allocated	13,150	-	14,200	14,200	14,000	14,000
591510		Fuel Tank Insurance	2,945	3,127	3,500	3,500	3,500	3,500
		OPERATING EXPENDITURES	(2,129)	7,364	(10,245)	(10,245)	(5,063)	(5,063)
		EXPENDITURES TOTAL	944	9,293	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES			944	-	-	-	-	-
EXPENDITURES			944	9,293	-	-	-	-
TOTAL BUSINESS UNIT-53232 -Fuel Handling			0	9,293	-	-	-	-
53241 -Machinery Operations								
EXPENDITURES								
511210		Wages-Regular	220,834	127,294	230,000	230,000	240,000	240,000
511220		Wages-Overtime	4,683	2,041	8,000	8,000	13,000	13,000
SALARIES TOTAL			225,518	129,335	238,000	238,000	253,000	253,000
512130		Highway Incidental	136,862	84,948	137,136	137,136	173,938	173,938
FRINGE TOTAL			136,862	84,948	137,136	137,136	173,938	173,938
TOTAL SALARIES AND FRINGES			362,380	214,283	375,136	375,136	426,938	426,938
531561		Highway Materials	4	-	50	50	50	50
531562		DP Highway Materials	(2,851)	-	-	-	-	-
531563		Oil Change Discounts	2,059	1,654	3,000	3,000	2,500	2,500
531571		Shop Materials	895,596	407,452	950,000	950,000	950,000	950,000
543356		Building Allocation	3,816	-	8,000	8,000	8,000	8,000
543943		Shop Services Allocation	445,648	-	490,000	490,000	460,000	460,000
543945		Machine Operation Allocation	(2,685,257)	(991,988)	(2,902,733)	(2,902,733)	(2,902,488)	(2,902,488)
543951		Year End Allocation	(8,878)	(4,961)	(10,000)	(10,000)	(10,000)	(10,000)
544534		Machinery Rental	25,242	7,785	30,000	30,000	25,000	25,000
544535		Machinery Allocated	(188,144)	-	(225,000)	(225,000)	(200,000)	(200,000)
561541		Depreciation	1,285,046	-	1,250,000	1,250,000	1,300,000	1,300,000
561544		Infrastructure Disposal	(299,646)	-	(100,000)	(100,000)	(200,000)	(200,000)
591512		Vehicle & Equipment Insurance	119,333	63,485	126,547	126,547	130,000	130,000
591520		Liability Claims	344	12,005	5,000	5,000	10,000	10,000
OPERATING EXPENDITURES			(407,687)	(504,569)	(375,136)	(375,136)	(426,938)	(426,938)
EXPENDITURES TOTAL			(45,307)	(290,286)	-	-	-	-
EXPENDITURES			(45,307)	(290,286)	-	-	-	-
TOTAL BUSINESS UNIT-53241 -Machinery Operations			(45,307)	(290,286)	-	-	-	-
53251 -Pit & Quarry (Lime Rock)								
REVENUES								
483003		Material Handling Recovered	34,076	26,980	36,119	36,119	32,913	32,913
REVENUES TOTAL			34,076	26,980	36,119	36,119	32,913	32,913
EXPENDITURES								
511210		Wages-Regular	-	-	5,500	5,500	3,000	3,000
SALARIES TOTAL			-	-	5,500	5,500	3,000	3,000
512130		Highway Incidental	-	-	3,169	3,169	2,063	2,063
FRINGE TOTAL			-	-	3,169	3,169	2,063	2,063
TOTAL SALARIES AND FRINGES			-	-	8,669	8,669	5,063	5,063
541751		Inventory Adjustments	1,685	-	-	-	-	-
543356		Building Allocation	540	-	2,100	2,100	1,500	1,500
543951		Year End Allocation	7,778	-	-	-	5,000	5,000
544535		Machinery Allocated	8,359	-	8,000	8,000	8,000	8,000
OPERATING EXPENDITURES			18,362	-	10,100	10,100	14,500	14,500
EXPENDITURES TOTAL			18,362	-	18,769	18,769	19,563	19,563
REVENUES			34,076	26,980	36,119	36,119	32,913	32,913
EXPENDITURES			18,362	-	18,769	18,769	19,563	19,563
TOTAL BUSINESS UNIT-53251 -Pit & Quarry (Lime Rock)			(15,713)	(26,980)	(17,350)	(17,350)	(13,350)	(13,350)
53251565-Pit & Quar (Lime Rk)-Mix PI								

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES								
531562		DP Hwy Materials - Mix Plant	840	-	2,000	2,000	1,000	1,000
536531		Land Rent & Lease - Mix Plant	5,694	6,150	5,700	5,700	6,200	6,200
		OPERATING EXPENDITURES	6,534	6,150	7,700	7,700	7,200	7,200
		EXPENDITURES TOTAL	6,534	6,150	7,700	7,700	7,200	7,200
		EXPENDITURES	6,534	6,150	7,700	7,700	7,200	7,200
TOTAL BUSINESS UNIT-53251565-Pit & Quar (Lime Rk)-Mi			6,534	6,150	7,700	7,700	7,200	7,200

53251567-Pit & Quar (Lime Rk)-Stras II

EXPENDITURES								
511210		Wages-Regular - Strasburg II	2,901	1,400	-	-	-	-
		SALARIES TOTAL	2,901	1,400	-	-	-	-
512130		Highway Incidental - Stras II	1,715	969	-	-	-	-
		FRINGE TOTAL	1,715	969	-	-	-	-
		TOTAL SALARIES AND FRINGES	4,616	2,369	-	-	-	-
531321		Public Of Legal Noti-Stras II	-	-	500	500	-	-
531396		Field Tools - Strasburg II	136	32	150	150	150	150
531561		Highway Materials - Stras II	13	-	-	-	-	-
531562		DP Hwy Materials - Stras II	840	-	1,500	1,500	1,000	1,000
544534		Machinery Rental - Stras II	3,575	1,251	7,500	7,500	5,000	5,000
		OPERATING EXPENDITURES	4,563	1,283	9,650	9,650	6,150	6,150
		EXPENDITURES TOTAL	9,179	3,652	9,650	9,650	6,150	6,150
		EXPENDITURES	9,179	3,652	9,650	9,650	6,150	6,150
TOTAL BUSINESS UNIT-53251567-Pit & Quar (Lime Rk)-St			9,179	3,652	9,650	9,650	6,150	6,150

53252 -Pit & Quarry (Gravel)

REVENUES								
483003		Material Handling Recovered	15,538	139	16,100	16,100	22,975	22,975
		REVENUES TOTAL	15,538	139	16,100	16,100	22,975	22,975
EXPENDITURES								
541751		Inventory Adjustments	(0)	-	-	-	-	-
543356		Building Allocation	949	-	2,500	2,500	1,250	1,250
543951		Year End Allocation	(1,509)	-	5,000	5,000	5,000	5,000
		OPERATING EXPENDITURES	(561)	-	7,500	7,500	6,250	6,250
		EXPENDITURES TOTAL	(561)	-	7,500	7,500	6,250	6,250
		REVENUES	15,538	139	16,100	16,100	22,975	22,975
		EXPENDITURES	(561)	-	7,500	7,500	6,250	6,250
TOTAL BUSINESS UNIT-53252 -Pit & Quarry (Gravel)			(16,099)	(139)	(8,600)	(8,600)	(16,725)	(16,725)

53252563-Pit & Quarry (Scollards)

EXPENDITURES								
511210		Wages-Regular Scollards	25	-	-	-	-	-
		SALARIES TOTAL	25	-	-	-	-	-
512130		Highway Incidental Scollards	19	-	-	-	-	-
		FRINGE TOTAL	19	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	44	-	-	-	-	-
531396		Field Tools Scollards	1	-	-	-	-	-
531562		DP Highway Materials-Scollards	630	-	-	-	-	-
544534		Machinery Rental Scollards	90	-	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		OPERATING EXPENDITURES	721	-	-	-	-	-
		EXPENDITURES TOTAL	765	-	-	-	-	-
		EXPENDITURES	765	-	-	-	-	-
TOTAL BUSINESS UNIT-53252563-Pit & Quarry (Scollards)			765	-	-	-	-	-

53252567-Pit & Quarry (Gravel)-Stras II

EXPENDITURES								
536539		Other Rents & Leases-Stras II	-	-	600	600	-	-
		OPERATING EXPENDITURES	-	-	600	600	-	-
		EXPENDITURES TOTAL	-	-	600	600	-	-
		EXPENDITURES	-	-	600	600	-	-
TOTAL BUSINESS UNIT-53252567-Pit & Quarry (Gravel)-St			-	-	600	600	-	-

53252569-Pit & Quar(Gravel)-Crush B/T

EXPENDITURES								
511210		Wages-Regular-Crushed BT	162	-	-	-	-	-
		SALARIES TOTAL	162	-	-	-	-	-
512130		Highway Incidental-Crushed BT	93	-	-	-	-	-
		FRINGE TOTAL	93	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	255	-	-	-	-	-
531396		Field Tools-Crushed BT	8	-	-	-	-	-
536539		Other Rents & Leases-Crushed BT	600	600	-	-	600	600
544534		Machinery Rental-Crushed BT	354	-	-	-	-	-
		OPERATING EXPENDITURES	962	600	-	-	600	600
		EXPENDITURES TOTAL	1,217	600	-	-	600	600
		EXPENDITURES	1,217	600	-	-	600	600
TOTAL BUSINESS UNIT-53252569-Pit & Quar(Gravel)-Crus			1,217	600	-	-	600	600

53252579-Pit & Quarry (Gravel)-Redlicks

EXPENDITURES								
511210		Wages-Regular-Redlicks	5,098	910	-	-	6,000	6,000
		SALARIES TOTAL	5,098	910	-	-	6,000	6,000
512130		Highway Incidental-Redlicks	2,937	630	-	-	4,125	4,125
		FRINGE TOTAL	2,937	630	-	-	4,125	4,125
		TOTAL SALARIES AND FRINGES	8,035	1,540	-	-	10,125	10,125
531396		Field Tools-Redlicks	249	22	-	-	-	-
544534		Machinery Rental-Redlicks	5,832	484	8,000	8,000	6,000	6,000
		OPERATING EXPENDITURES	6,081	507	8,000	8,000	6,000	6,000
		EXPENDITURES TOTAL	14,117	2,047	8,000	8,000	16,125	16,125
		EXPENDITURES	14,117	2,047	8,000	8,000	16,125	16,125
TOTAL BUSINESS UNIT-53252579-Pit & Quarry (Gravel)-Re			14,117	2,047	8,000	8,000	16,125	16,125

53254 -Obsolete Parts

EXPENDITURES								
531571		Shop Materials	11,855	-	-	-	-	-
543951		Year End Allocation	(11,855)	-	-	-	-	-
		OPERATING EXPENDITURES	-	-	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES TOTAL			-	-	-	-	-	-
EXPENDITURES			-	-	-	-	-	-
TOTAL BUSINESS UNIT-53254 -Obsolete Parts			-	-	-	-	-	-
53263 -Bituminous (Haul Winter Mix)								
REVENUES								
483003		Material Handling Recovered	-	-	250	250	-	-
REVENUES TOTAL			-	-	250	250	-	-
EXPENDITURES								
541751		Inventory Adjustments	743	-	-	-	-	-
543356		Building Allocation	150	-	375	375	375	375
543951		Year End Allocation	(893)	-	-	-	-	-
OPERATING EXPENDITURES			-	-	375	375	375	375
EXPENDITURES TOTAL			-	-	375	375	375	375
REVENUES			-	-	250	250	-	-
EXPENDITURES			-	-	375	375	375	375
TOTAL BUSINESS UNIT-53263 -Bituminous (Haul Winter			-	-	125	125	375	375
53263578-Bituminous (Haul) - Hwy Shop								
EXPENDITURES								
511210		Wages-Regular	527	576	1,000	1,000	1,000	1,000
SALARIES TOTAL			527	576	1,000	1,000	1,000	1,000
512130		Highway Incidental	304	396	576	576	688	688
FRINGE TOTAL			304	396	576	576	688	688
TOTAL SALARIES AND FRINGES			831	973	1,576	1,576	1,688	1,688
531388		MC-250 Winter-Mix	17,322	13,437	23,000	23,000	20,000	20,000
531396		Field Tools	26	12	25	25	25	25
543948		Bituminous Allocation	(19,171)	(14,216)	(26,226)	(26,226)	(23,588)	(23,588)
544534		Machinery Rental	993	733	1,500	1,500	1,500	1,500
OPERATING EXPENDITURES			(830)	(33)	(1,701)	(1,701)	(2,063)	(2,063)
EXPENDITURES TOTAL			0	939	(125)	(125)	(375)	(375)
EXPENDITURES			0	939	(125)	(125)	(375)	(375)
TOTAL BUSINESS UNIT-53263578-Bituminous (Haul) - Hwy			0	939	(125)	(125)	(375)	(375)
53271 -Buildings & Grounds								
REVENUES								
486001		Vending Commission	-	-	500	500	500	500
REVENUES TOTAL			-	-	500	500	500	500
EXPENDITURES								
511210		Wages-Regular	606	-	-	-	-	-
SALARIES TOTAL			606	-	-	-	-	-
512130		Highway Incidental	349	-	-	-	-	-
FRINGE TOTAL			349	-	-	-	-	-
TOTAL SALARIES AND FRINGES			955	-	-	-	-	-
529170		Grounds Keeping Charges	7,601	4,887	17,471	17,471	10,000	10,000
531561		Highway Materials	249	-	-	-	-	-
531562		DP Highway Materials	420	-	-	-	-	-
543946		Building Allocation	(518,153)	-	(638,127)	(638,127)	(564,513)	(564,513)

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
543951		Year End Allocation	(274,156)	(2,190)	(250,000)	(250,000)	(275,000)	(275,000)
544534		Machinery Rental	343	-	-	-	-	-
544535		Machinery Allocated	38,045	-	50,000	50,000	40,000	40,000
591511		Building Insurance	14,835	6,102	17,801	17,801	15,000	15,000
591515		Boiler Insurance	1,117	546	1,173	1,173	1,200	1,200
		OPERATING EXPENDITURES	(729,701)	9,345	(801,682)	(801,682)	(773,313)	(773,313)
		EXPENDITURES TOTAL	(728,746)	9,345	(801,682)	(801,682)	(773,313)	(773,313)
		REVENUES	-	-	500	500	500	500
		EXPENDITURES	(728,746)	9,345	(801,682)	(801,682)	(773,313)	(773,313)
TOTAL BUSINESS UNIT-53271 -Buildings & Grounds			(728,746)	9,345	(802,182)	(802,182)	(773,813)	(773,813)

53271578-Bldg & Grounds - Hwy Shop

EXPENDITURES

511210		Wages-Regular - Hwy Shop	55,401	25,088	80,000	80,000	50,000	50,000
511220		Wages-Overtime - Hwy Shop	2,342	1,284	3,500	3,500	2,000	2,000
511240		Wages-Temporary	1,513	1,771	-	-	3,000	3,000
		SALARIES TOTAL	59,256	28,143	83,500	83,500	55,000	55,000
512130		Highway Incidental-Hwy Shop	37,238	18,043	57,332	57,332	48,813	48,813
		FRINGE TOTAL	37,238	18,043	57,332	57,332	48,813	48,813
		TOTAL SALARIES AND FRINGES	96,494	46,185	140,832	140,832	103,813	103,813
529642		Purch Services - Hwy Shop	-	-	1,000	1,000	1,000	1,000
531561		Highway Materials-Hwy Shop	250	40	4,000	4,000	4,000	4,000
531562		DP Hwy Materials - Hwy Shop	3,369	295	5,000	5,000	3,000	3,000
531571		Shop Materials - Hwy Shop	163	-	200	200	200	200
533221		Water - Hwy Shop	11,915	5,932	12,000	12,000	12,000	12,000
533222		Electric - Hwy Shop	38,234	19,365	36,000	36,000	40,000	40,000
533223		Sewer - Hwy Shop	13,191	7,011	12,500	12,500	14,000	14,000
533224		Natural Gas - Hwy Shop	36,694	21,324	29,000	29,000	40,000	40,000
533225		Telephone & Fax - Hwy Shop	2,154	691	2,100	2,100	2,000	2,000
533235		Storm Water Utili-Hwy Shop	12,843	6,421	13,000	13,000	13,000	13,000
535246		Bldg Servi & Maint-Hwy Shop	8,022	17,118	15,000	15,000	20,000	20,000
535297		Refuse Collection-Hwy Shop	823	447	800	800	850	850
535344		Hhld&Janitorial Sup-Hwy Shop	5,075	2,724	4,000	4,000	5,000	5,000
544534		Machinery Rental - Hwy Shop	24,903	10,060	30,000	30,000	25,000	25,000
561541		Depreciation - Hwy Shop	381,475	-	382,000	382,000	382,000	382,000
		OPERATING EXPENDITURES	539,113	91,427	546,600	546,600	562,050	562,050
		EXPENDITURES TOTAL	635,606	137,612	687,432	687,432	665,863	665,863
		EXPENDITURES	635,606	137,612	687,432	687,432	665,863	665,863
TOTAL BUSINESS UNIT-53271578-Bldg & Grounds - Hwy Shop			635,606	137,612	687,432	687,432	665,863	665,863

53271581-Bldg & Grounds-Old Hwy Shop

EXPENDITURES

533235		Storm Water Utility-Old Hwy Sh	2,493	1,037	-	-	1,500	1,500
		OPERATING EXPENDITURES	2,493	1,037	-	-	1,500	1,500
		EXPENDITURES TOTAL	2,493	1,037	-	-	1,500	1,500
		EXPENDITURES	2,493	1,037	-	-	1,500	1,500
TOTAL BUSINESS UNIT-53271581-Bldg & Grounds-Old Hwy Shop			2,493	1,037	-	-	1,500	1,500

53271582-Buildings & Grounds-Concord

EXPENDITURES

511210		Wages-Regular-Concord Shop	3,300	3,251	9,000	9,000	9,000	9,000
511220		Wages-Overtime-Concord Shop	75	-	-	-	-	-
		SALARIES TOTAL	3,375	3,251	9,000	9,000	9,000	9,000
512130		Highway Incidental-Concord Shp	2,172	2,039	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		FRINGE TOTAL	2,172	2,039	-	-	-	-
		TOTAL SALARIES AND FRINGES	5,546	5,290	9,000	9,000	9,000	9,000
531561		Highway Materials-Concord Shop	-	-	200	200	-	-
531562		DP Highway Matis-Concord Shop	-	99	200	200	200	200
531571		Shop Materials-Concord Shop	1	-	250	250	100	100
533222		Electric-Concord Shop	2,136	916	2,500	2,500	2,200	2,200
533224		Natural Gas-Concord Shop	6,740	7,483	7,500	7,500	10,000	10,000
533228		Internet-Concord Shop	768	320	-	-	800	800
535246		Bldg Serv & Maint-Concord Shop	1,420	1,812	3,000	3,000	3,000	3,000
535344		Household & Janit Supp-Concord	-	55	-	-	100	100
544534		Machinery Rental-Concord Shop	1,131	1,372	4,000	4,000	2,000	2,000
561541		Depreciation-Concord Shop	27,922	-	42,500	42,500	30,000	30,000
		OPERATING EXPENDITURES	40,118	12,057	60,150	60,150	48,400	48,400
		EXPENDITURES TOTAL	45,664	17,347	69,150	69,150	57,400	57,400
		EXPENDITURES	45,664	17,347	69,150	69,150	57,400	57,400
TOTAL BUSINESS UNIT-53271582-Buildings & Grounds-C			45,664	17,347	69,150	69,150	57,400	57,400

53271584-Building & Grounds-Lake Mills

EXPENDITURES

511210		Wages-Regular-Lake Mills Shop	4,111	1,365	7,000	7,000	7,000	7,000
511240		Wages-Temporary	-	45	-	-	-	-
		SALARIES TOTAL	4,111	1,410	7,000	7,000	7,000	7,000
512130		Highway Incidental-Lake Mills	2,624	898	-	-	-	-
		FRINGE TOTAL	2,624	898	-	-	-	-
		TOTAL SALARIES AND FRINGES	6,736	2,308	7,000	7,000	7,000	7,000
531562		DP Highway Materials	85	-	100	100	-	-
531571		Shop Materials-Lake Mills Shop	50	-	250	250	250	250
533222		Electric-Lake Mills Shop	1,238	596	1,250	1,250	1,300	1,300
533224		Natural Gas-Lake Mills	3,466	3,216	3,000	3,000	6,000	6,000
533236		Wireless Internet	-	108	-	-	500	500
535246		Bldg Serv & Maint-Lake Mills S	2,523	536	2,000	2,000	2,000	2,000
544534		Machinery Rental-Lake Mills Sh	1,276	51	2,000	2,000	2,000	2,000
561541		Depreciation - Lake Mills Shop	29,609	-	30,000	30,000	30,000	30,000
		OPERATING EXPENDITURES	38,247	4,508	38,600	38,600	42,050	42,050
		EXPENDITURES TOTAL	44,983	6,815	45,600	45,600	49,050	49,050
		EXPENDITURES	44,983	6,815	45,600	45,600	49,050	49,050
TOTAL BUSINESS UNIT-53271584-Building & Grounds-La			44,983	6,815	45,600	45,600	49,050	49,050

53282 -Equipment Acquisitions

REVENUES

484001		Insurance Recovery	-	13,391	-	-	-	-
		REVENUES TOTAL	-	13,391	-	-	-	-

EXPENDITURES

511210		Wages-Regular	25,329	682	30,000	30,000	30,000	30,000
511220		Wages-Overtime	198	-	500	500	500	500
		SALARIES TOTAL	25,527	682	30,500	30,500	30,500	30,500
512130		Highway Incidental	15,081	429	17,574	17,574	20,969	20,969
		FRINGE TOTAL	15,081	429	17,574	17,574	20,969	20,969
		TOTAL SALARIES AND FRINGES	40,608	1,112	48,074	48,074	51,469	51,469
531561		Highway Materials	-	-	100	100	100	100
531562		DP Highway Materials	1,102,308	47,367	1,400,000	1,400,000	1,400,000	1,400,000
531571		Shop Materials	2,880	-	4,000	4,000	4,000	4,000
543943		Shop Services Allocation	(1,146,135)	-	75,000	75,000	(1,456,569)	(1,456,569)

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
543949		Equipment/Material Acquisiti	-	-	(1,528,174)	(1,528,174)	-	-
544534		Machinery Rental	339	-	1,000	1,000	1,000	1,000
		OPERATING EXPENDITURES	<u>(40,608)</u>	<u>47,367</u>	<u>(48,074)</u>	<u>(48,074)</u>	<u>(51,469)</u>	<u>(51,469)</u>
		EXPENDITURES TOTAL	<u>(0)</u>	<u>48,479</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		REVENUES	-	13,391	-	-	-	-
		EXPENDITURES	<u>(0)</u>	<u>48,479</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL BUSINESS UNIT-53282 -Equipment Acquisitions			<u>(0)</u>	<u>35,088</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

53283 -Materials Acquisitions

REVENUES								
483003		Material Handling Recovered	20,451	14,296	12,200	12,200	20,000	20,000
REVENUES TOTAL			<u>20,451</u>	<u>14,296</u>	<u>12,200</u>	<u>12,200</u>	<u>20,000</u>	<u>20,000</u>
EXPENDITURES								
541751		Inventory Adjustments	(26)	-	-	-	-	-
543356		Building Allocation	4,489	-	7,200	7,200	2,000	2,000
543951		Year End Allocation	20,190	-	5,000	5,000	18,000	18,000
		OPERATING EXPENDITURES	<u>24,654</u>	<u>-</u>	<u>12,200</u>	<u>12,200</u>	<u>20,000</u>	<u>20,000</u>
		EXPENDITURES TOTAL	<u>24,654</u>	<u>-</u>	<u>12,200</u>	<u>12,200</u>	<u>20,000</u>	<u>20,000</u>
		REVENUES	20,451	14,296	12,200	12,200	20,000	20,000
		EXPENDITURES	<u>24,654</u>	<u>-</u>	<u>12,200</u>	<u>12,200</u>	<u>20,000</u>	<u>20,000</u>
TOTAL BUSINESS UNIT-53283 -Materials Acquisitions			<u>4,203</u>	<u>(14,296)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

53283570-Materials Acquisi-Mixed Sand

EXPENDITURES								
511210		Wages-Regular - Mixed Sand	160	-	-	-	-	-
		SALARIES TOTAL	<u>160</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
512130		Highway Incidental-Mixed Sand	118	-	-	-	-	-
		FRINGE TOTAL	<u>118</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		TOTAL SALARIES AND FRINGES	<u>278</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
531396		Field Tools - Mixed Sand	4	-	-	-	-	-
531561		Highway Materials - Mixed Sand	7,200	-	7,000	7,000	-	-
531562		DP Hwy Materials - Mixed Sand	2,621	-	2,500	2,500	-	-
543949		Equip/Matl Acqui - Mixed Sand	(10,451)	-	(9,850)	(9,850)	-	-
544534		Machinery Rental - Mixed Sand	354	-	350	350	-	-
		OPERATING EXPENDITURES	<u>(271)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		EXPENDITURES TOTAL	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		EXPENDITURES	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL BUSINESS UNIT-53283570-Materials Acquisi-Mixed			<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

53283571-Materials Acquisi-Salt

EXPENDITURES								
511210		Wages-Regular - Salt	13,177	4,431	10,000	10,000	15,000	15,000
		SALARIES TOTAL	<u>13,177</u>	<u>4,431</u>	<u>10,000</u>	<u>10,000</u>	<u>15,000</u>	<u>15,000</u>
512130		Highway Incidental-Salt	7,593	3,046	5,762	5,762	12,289	12,289
		FRINGE TOTAL	<u>7,593</u>	<u>3,046</u>	<u>5,762</u>	<u>5,762</u>	<u>12,289</u>	<u>12,289</u>
		TOTAL SALARIES AND FRINGES	<u>20,770</u>	<u>7,478</u>	<u>15,762</u>	<u>15,762</u>	<u>27,289</u>	<u>27,289</u>
531373		Sodium Chloride - Salt	274,362	-	300,000	300,000	300,000	300,000
531396		Field Tools - Salt	644	90	100	100	100	100
543949		Equip/Matl Acqui - Salt	(322,525)	-	(340,862)	(340,862)	(352,389)	(352,389)
544534		Machinery Rental - Salt	26,750	-	25,000	25,000	25,000	25,000

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		OPERATING EXPENDITURES	(20,770)	90	(15,762)	(15,762)	(27,289)	(27,289)
		EXPENDITURES TOTAL	(0)	7,567	-	-	-	-
		EXPENDITURES	(0)	7,567	-	-	-	-
		TOTAL BUSINESS UNIT-53283571-Materials Acquisi-Salt	(0)	7,567	-	-	-	-

53283572-Materials Acquisi-Tack Oil

EXPENDITURES								
511210		Wages-Regular - Tack Oil	1,210	250	750	750	750	750
		SALARIES TOTAL	1,210	250	750	750	750	750
512130		Highway Incidental-Tack Oil	697	172	432	432	-	-
		FRINGE TOTAL	697	172	432	432	-	-
		TOTAL SALARIES AND FRINGES	1,907	422	1,182	1,182	750	750
531396		Field Tools - Tack Oil	59	5	-	-	-	-
531562		DP Hwy Materials - Tack Oil	33,607	6,431	13,000	13,000	30,000	30,000
543949		Equip/Matl Acqui - Tack Oil	(38,165)	(4,220)	(15,882)	(15,882)	(32,750)	(32,750)
544534		Machinery Rental - Tack Oil	2,591	288	1,700	1,700	2,000	2,000
		OPERATING EXPENDITURES	(1,907)	2,505	(1,182)	(1,182)	(750)	(750)
		EXPENDITURES TOTAL	(0)	2,928	-	-	-	-
		EXPENDITURES	(0)	2,928	-	-	-	-
		TOTAL BUSINESS UNIT-53283572-Materials Acquisi-Tack	(0)	2,928	-	-	-	-

53283574-Materials Acquisi-Brine Salt

EXPENDITURES								
511210		Wages-Regular - Brine	11,428	5,321	12,000	12,000	12,500	12,500
511220		Wages-Overtime - Brine	6,610	1,545	7,500	7,500	7,500	7,500
		SALARIES TOTAL	18,037	6,866	19,500	19,500	20,000	20,000
512130		Highway Incidental-Brine	12,485	4,010	11,236	11,236	12,289	12,289
		FRINGE TOTAL	12,485	4,010	11,236	11,236	12,289	12,289
		TOTAL SALARIES AND FRINGES	30,522	10,875	30,736	30,736	32,289	32,289
531396		Field Tools - Brine	591	322	500	500	600	600
531561		Highway Materials - Brine	40,798	15,637	55,000	55,000	50,000	50,000
533221		Water/Brine	4,984	2,801	6,000	6,000	6,000	6,000
543949		Equip/Matl Acqui - Brine	(130,619)	(58,816)	(104,486)	(104,486)	(101,139)	(101,139)
543951		Year End Allocation-Brine	3,530	-	-	-	-	-
544534		Machinery Rental - Brine	6,503	3,138	10,000	10,000	10,000	10,000
544535		Machinery Allocated - Brine	37,241	-	-	-	-	-
561541		Depreciation-Brine	2,242	-	2,250	2,250	2,250	2,250
		OPERATING EXPENDITURES	(34,731)	(36,919)	(30,736)	(30,736)	(32,289)	(32,289)
		EXPENDITURES TOTAL	(4,209)	(26,043)	-	-	-	-
		EXPENDITURES	(4,209)	(26,043)	-	-	-	-
		TOTAL BUSINESS UNIT-53283574-Materials Acquisi-Brine	(4,209)	(26,043)	-	-	-	-

53285 -Chips Acquisitions

EXPENDITURES								
541751		Inventory Adjustments	0	-	-	-	-	-
543356		Building Allocation	9	-	-	-	-	-
543951		Year End Allocation	(106)	-	-	-	-	-
		OPERATING EXPENDITURES	(97)	-	-	-	-	-
		EXPENDITURES TOTAL	(97)	-	-	-	-	-
		EXPENDITURES	(97)	-	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
TOTAL BUSINESS UNIT-53285 -Chips Acquisitions			(97)	-	-	-	-	-
53285565-Chips Acquisitions-Mix Plant								
EXPENDITURES								
511210		Wages-Regular - Mix Plant	24	-	-	-	-	-
		SALARIES TOTAL	24	-	-	-	-	-
512130		Highway Incidental - Mix Plant	14	-	-	-	-	-
		FRINGE TOTAL	14	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	37	-	-	-	-	-
531396		Field Tools Mixplant	1	-	-	-	-	-
544534		Machinery Rental-Mix Plant	59	-	-	-	-	-
		OPERATING EXPENDITURES	60	-	-	-	-	-
		EXPENDITURES TOTAL	97	-	-	-	-	-
		EXPENDITURES	97	-	-	-	-	-
TOTAL BUSINESS UNIT-53285565-Chips Acquisitions-Mix			97	-	-	-	-	-
53311 -CTH Maintenance								
REVENUES								
421001		State Aid	2,220,077	563,471	2,220,077	2,220,077	2,253,885	2,253,885
483004		Sale Salvage & Waste	14,250	-	4,000	4,000	-	-
REVENUES TOTAL			2,234,327	563,471	2,224,077	2,224,077	2,253,885	2,253,885
EXPENDITURES								
511210		Wages-Regular	370,055	255,828	610,000	610,000	520,000	520,000
511220		Wages-Overtime	15,460	5,923	10,000	10,000	12,000	12,000
511240		Wages-Temporary	2,504	1,364	5,000	5,000	5,000	5,000
		SALARIES TOTAL	388,020	263,115	625,000	625,000	537,000	537,000
512130		Highway Incidental	231,332	172,718	360,125	360,125	483,125	483,125
		FRINGE TOTAL	231,332	172,718	360,125	360,125	483,125	483,125
		TOTAL SALARIES AND FRINGES	619,352	435,832	985,125	985,125	1,020,125	1,020,125
529642		Purchased Services	44,006	1,759	20,000	20,000	50,000	50,000
531303		Computer Equipmt & Software	-	-	250	250	250	250
531349		Other Operatng Exps	(3,056)	-	-	-	-	-
531396		Field Tools	17,882	7,643	10,000	10,000	20,000	20,000
531561		Highway Materials	69,455	29,873	292,380	292,380	100,000	100,000
531562		DP Highway Materials	484,127	168,748	242,473	242,473	350,000	350,000
531571		Shop Materials	350	167	-	-	-	-
543356		Building Allocation	71,692	-	120,000	120,000	10,000	10,000
543951		Year End Allocation	15,449	(34)	-	-	-	-
544534		Machinery Rental	435,437	195,736	542,380	542,380	594,341	594,341
571004		IP Telephony Allocation	137	62	124	124	124	124
571009		MIS PC Group Allocation	4,310	2,350	4,700	4,700	4,700	4,700
571010		MIS Systems Grp Alloc(ISIS)	3,362	1,823	3,645	3,645	3,645	3,645
		OPERATING EXPENDITURES	1,143,152	408,126	1,235,952	1,235,952	1,133,060	1,133,060
		EXPENDITURES TOTAL	1,762,504	843,959	2,221,077	2,221,077	2,153,185	2,153,185
		REVENUES	2,234,327	563,471	2,224,077	2,224,077	2,253,885	2,253,885
		EXPENDITURES	1,762,504	843,959	2,221,077	2,221,077	2,153,185	2,153,185
TOTAL BUSINESS UNIT-53311 -CTH Maintenance			(471,823)	280,487	(3,000)	(3,000)	(100,700)	(100,700)
53311549-CTH Maintenance-Misc								
EXPENDITURES								
511210		Wages-Regular- Misc	18,423	11,528	-	-	12,000	12,000
511220		Wages-Overtime - Misc	1,354	398	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
511240		Wages-Temporary	-	120	-	-	-	-
		SALARIES TOTAL	19,777	12,046	-	-	12,000	12,000
512130		Highway Incidental - Misc	11,849	8,325	-	-	-	-
		FRINGE TOTAL	11,849	8,325	-	-	-	-
		TOTAL SALARIES AND FRINGES	31,626	20,371	-	-	12,000	12,000
529642		Purchased Services - Misc	60,798	17,396	-	-	-	-
531349		Other Operatng Exps - Misc	5,711	-	-	-	-	-
531396		Field Tools - Misc	903	252	-	-	-	-
531561		Highway Materials - Misc	699	414	-	-	-	-
531562		DP Highway Materials - Misc	102,997	124,702	-	-	-	-
532325		Registration - Misc	950	1,792	500	500	2,000	2,000
532335		Meals - Misc	-	-	200	200	200	200
532336		Lodging - Misc	-	-	800	800	800	800
533222		Electric-Misc	2,157	1,101	-	-	2,500	2,500
533225		Telephone & Fax - Misc	1,195	598	-	-	1,200	1,200
535297		Refuse Collection - Misc	823	447	800	800	1,000	1,000
544534		Machinery Rental - Misc	4,829	2,252	-	-	-	-
		OPERATING EXPENDITURES	181,061	148,953	2,300	2,300	7,700	7,700
		EXPENDITURES TOTAL	212,687	169,325	2,300	2,300	19,700	19,700
		EXPENDITURES	212,687	169,325	2,300	2,300	19,700	19,700
TOTAL BUSINESS UNIT-53311549-CTH Maintenance-Misc			212,687	169,325	2,300	2,300	19,700	19,700

53311561-CTH Maintenance-Mark & Sign

EXPENDITURES

511210	Wages-Regular - Mark & Sign	79,887	54,374	-	-	80,000	80,000	
511220	Wages-Overtime - Mark & Sign	1,171	319	-	-	500	500	
511240	Wages-Temporary	-	128	-	-	500	500	
	SALARIES TOTAL	81,058	54,821	-	-	81,000	81,000	
512130	Hwy Incidental - Mark & Sign	49,831	34,926	-	-	-	-	
	FRINGE TOTAL	49,831	34,926	-	-	-	-	
	TOTAL SALARIES AND FRINGES	130,889	89,747	-	-	81,000	81,000	
531349	Other Operating Exp-Mark & Sign	252	89	-	-	-	-	
531396	Field Tools - Mark & Sign	3,527	1,908	-	-	-	-	
531561	Hwy Materials - Mark & Sign	6,280	2,947	-	-	-	-	
531562	DP Hwy Materials - Mark & Sign	4,230	2,572	-	-	-	-	
531571	Shop Materials-Mark & Sign	8	-	-	-	-	-	
533225	Telephone & Fax - Mark & Sign	471	234	-	-	-	-	
533236	Wireless Internet-Mark & Sign	660	480	700	700	-	-	
544534	Machinery Rental - Mark & Sign	33,967	17,783	-	-	-	-	
	OPERATING EXPENDITURES	49,395	26,014	700	700	-	-	
	EXPENDITURES TOTAL	180,284	115,761	700	700	81,000	81,000	
	EXPENDITURES	180,284	115,761	700	700	81,000	81,000	
TOTAL BUSINESS UNIT-53311561-CTH Maintenance-Mark			180,284	115,761	700	700	81,000	81,000

53312 -CTH Construction

REVENUES

421045	LRIP Road Grant	1,000,000	-	208,295	208,295	675,014	675,014
483004	Sale Salvage & Waste	-	9,569	-	-	10,000	10,000
	REVENUES TOTAL	1,000,000	9,569	208,295	208,295	685,014	685,014

EXPENDITURES

511210	Wages-Regular	-	-	737,489	737,489	957,763	957,763
511220	Wages-Overtime	-	-	75,000	75,000	75,000	75,000
511240	Wages-Temporary	-	-	17,204	17,204	15,000	15,000
	SALARIES TOTAL	-	-	829,693	829,693	1,047,763	1,047,763

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512130		Highway Incidental	-	-	478,069	478,069	888,057	888,057
		FRINGE TOTAL	-	-	478,069	478,069	888,057	888,057
		TOTAL SALARIES AND FRINGES	-	-	1,307,762	1,307,762	1,935,820	1,935,820
521296		Computer Support	912	-	-	-	-	-
529642		Purchased Services	-	-	300,000	300,000	180,000	180,000
531215		Arch & Engineering	-	-	40,000	40,000	40,000	40,000
531321		Publication Of Legal Notice	240	-	450	450	450	450
531349		Other Operating Expenses	-	-	5,000	5,000	5,000	5,000
531396		Field Tools	-	-	12,700	12,700	25,000	25,000
531561		Highway Materials	-	-	115,000	115,000	125,000	125,000
531562		DP Highway Materials	(17,357)	-	1,438,322	1,438,322	1,478,500	1,478,500
531571		Shop Materials	-	-	1,500	1,500	1,500	1,500
536539		Other Rents & Leases	-	-	2,500	2,500	2,500	2,500
543356		Building Allocation	118,640	-	200,000	200,000	200,000	200,000
544534		Machinery Rental	-	-	592,881	592,881	797,000	797,000
		OPERATING EXPENDITURES	102,435	-	2,708,353	2,708,353	2,854,950	2,854,950
		EXPENDITURES TOTAL	102,435	-	4,016,115	4,016,115	4,790,770	4,790,770
		REVENUES	1,000,000	9,569	208,295	208,295	685,014	685,014
		EXPENDITURES	102,435	-	4,016,115	4,016,115	4,790,770	4,790,770
TOTAL BUSINESS UNIT-53312 -CTH Construction			(897,565)	(9,569)	3,807,820	3,807,820	4,105,756	4,105,756

53312501-CTH Construction (A)

EXPENDITURES

511210		Wages-Regular (A)	-	196,807	-	-	-	-
511220		Wages-Overtime (A)	-	10,339	-	-	-	-
511240		Wages-Temporary	-	3,425	-	-	-	-
		SALARIES TOTAL	-	210,572	-	-	-	-
512130		Highway Incidental (A)	-	148,596	-	-	-	-
		FRINGE TOTAL	-	148,596	-	-	-	-
		TOTAL SALARIES AND FRINGES	-	359,167	-	-	-	-
529642		Purchased Services-Hwy A	-	24,615	-	-	-	-
531396		Field Tools (A)	-	4,404	-	-	-	-
531561		Highway Materials (A)	-	74,153	-	-	-	-
531562		DP Highway Materials (A)	-	674,108	-	-	-	-
531571		Shop Materials (A)	-	84	-	-	-	-
544534		Machinery Rental (A)	-	222,777	-	-	-	-
		OPERATING EXPENDITURES	-	1,000,141	-	-	-	-
		EXPENDITURES TOTAL	-	1,359,308	-	-	-	-
		EXPENDITURES	-	1,359,308	-	-	-	-
TOTAL BUSINESS UNIT-53312501-CTH Construction (A)			-	1,359,308	-	-	-	-

53312507-CTH Construction (E)

EXPENDITURES

531215		Arch & Engineering-Hwy E	-	8,726	-	-	-	-
		OPERATING EXPENDITURES	-	8,726	-	-	-	-
		EXPENDITURES TOTAL	-	8,726	-	-	-	-
		EXPENDITURES	-	8,726	-	-	-	-
TOTAL BUSINESS UNIT-53312507-CTH Construction (E)			-	8,726	-	-	-	-

53312508-CTH Construction (F)

EXPENDITURES

511210		Wages-Regular Hwy F	1,196	-	-	-	-	-
		SALARIES TOTAL	1,196	-	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512130		Highway Incidental Hwy F	689	-	-	-	-	-
		FRINGE TOTAL	689	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,885	-	-	-	-	-
531215		Arch & Engineering-CTH F	-	8,775	-	-	-	-
531349		Other Operating Expenses	(2,738)	-	-	-	-	-
531396		Field Tools Hwy F	58	-	-	-	-	-
531562		DP Highway Materials-CTH "F"	175	-	-	-	-	-
544534		Machinery Rental Hwy F	619	-	-	-	-	-
		OPERATING EXPENDITURES	(1,885)	8,775	-	-	-	-
		EXPENDITURES TOTAL	(0)	8,775	-	-	-	-
		EXPENDITURES	(0)	8,775	-	-	-	-
TOTAL BUSINESS UNIT-53312508-CTH Construction (F)			(0)	8,775	-	-	-	-

53312514-CTH Construction (N)

EXPENDITURES

511210		Wages-Regular (N)	421,042	-	-	-	-	-
511220		Wages-Overtime (N)	50,943	-	-	-	-	-
511240		Wages-Temporary	4,988	-	-	-	-	-
		SALARIES TOTAL	476,973	-	-	-	-	-
512130		Highway Incidental (N)	274,918	-	-	-	-	-
		FRINGE TOTAL	274,918	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	751,891	-	-	-	-	-
529642		Purchased Services-CTH N	162,413	-	-	-	-	-
531349		Other Operating Exp-Cty Rd N	5,471	-	-	-	-	-
531396		Field Tools (N)	23,294	-	-	-	-	-
531561		Highway Materials (N)	88,633	-	-	-	-	-
531562		DP Highway Materials (N)	2,342,394	-	-	-	-	-
531571		Shop Materials (N)	751	-	-	-	-	-
544534		Machinery Rental (N)	784,165	-	-	-	-	-
		OPERATING EXPENDITURES	3,407,122	-	-	-	-	-
		EXPENDITURES TOTAL	4,159,013	-	-	-	-	-
		EXPENDITURES	4,159,013	-	-	-	-	-
TOTAL BUSINESS UNIT-53312514-CTH Construction (N)			4,159,013	-	-	-	-	-

53312518-CTH Construction (S)

EXPENDITURES

511210		Wages-Regular Hwy S	-	351	-	-	-	-
		SALARIES TOTAL	-	351	-	-	-	-
512130		Highway Incidental Hwy S	-	214	-	-	-	-
		FRINGE TOTAL	-	214	-	-	-	-
		TOTAL SALARIES AND FRINGES	-	565	-	-	-	-
531396		Field Tools Hwy S	-	14	-	-	-	-
531561		Highway Materials Hwy S	-	713	-	-	-	-
544534		Machinery Rental Hwy S	-	152	-	-	-	-
		OPERATING EXPENDITURES	-	879	-	-	-	-
		EXPENDITURES TOTAL	-	1,444	-	-	-	-
		EXPENDITURES	-	1,444	-	-	-	-
TOTAL BUSINESS UNIT-53312518-CTH Construction (S)			-	1,444	-	-	-	-

53313 -CTH Winter Maintenance

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES								
451100		Misc. Billed	-	44,533	-	-	-	-
REVENUES TOTAL			-	44,533	-	-	-	-
EXPENDITURES								
511210		Wages-Regular	55,913	29,451	80,000	80,000	80,000	80,000
511220		Wages-Overtime	54,876	31,783	60,000	60,000	60,000	60,000
SALARIES TOTAL			110,790	61,234	140,000	140,000	140,000	140,000
512130		Highway Incidental	78,765	36,039	80,668	80,668	116,250	116,250
FRINGE TOTAL			78,765	36,039	80,668	80,668	116,250	116,250
TOTAL SALARIES AND FRINGES			189,555	97,273	220,668	220,668	256,250	256,250
531349		Other Operating Expenses	239	-	-	-	-	-
531396		Field Tools	3,340	2,798	2,000	2,000	3,500	3,500
531432		Snow Fence	(144)	-	-	-	-	-
531561		Highway Materials	195,096	99,551	200,000	200,000	203,000	203,000
531562		DP Highway Materials	-	899	-	-	-	-
543356		Building Allocation	70,734	-	110,000	110,000	90,000	90,000
543951		Year End Allocation	(19,613)	(7,248)	(5,000)	(5,000)	(5,000)	(5,000)
544534		Machinery Rental	234,711	129,828	275,000	275,000	275,000	275,000
544535		Machinery Allocated	(40,075)	(41,008)	-	-	-	-
OPERATING EXPENDITURES			444,288	184,819	582,000	582,000	566,500	566,500
EXPENDITURES TOTAL			633,843	282,092	802,668	802,668	822,750	822,750
REVENUES			-	44,533	-	-	-	-
EXPENDITURES			633,843	282,092	802,668	802,668	822,750	822,750
TOTAL BUSINESS UNIT-53313 -CTH Winter Maintenance			633,843	237,559	802,668	802,668	822,750	822,750
53315 -Funded Programs								
REVENUES								
424001	22223	Federal Grants	-	-	-	-	1,000,000	1,000,000
REVENUES TOTAL			-	-	-	-	1,000,000	1,000,000
REVENUES			-	-	-	-	1,000,000	1,000,000
TOTAL BUSINESS UNIT-53315 -Funded Programs			-	-	-	-	1,000,000	1,000,000
53315507-Funded Programs (E)								
EXPENDITURES								
531215	22223	Arch & Engineering	-	-	-	-	473,214	473,214
OPERATING EXPENDITURES			-	-	-	-	473,214	473,214
EXPENDITURES TOTAL			-	-	-	-	473,214	473,214
EXPENDITURES			-	-	-	-	473,214	473,214
TOTAL BUSINESS UNIT-53315507-Funded Programs (E)			-	-	-	-	473,214	473,214
53315508-Funded Programs (F)								
EXPENDITURES								
531215	22223	Arch & Engineering	-	-	-	-	526,786	526,786
OPERATING EXPENDITURES			-	-	-	-	526,786	526,786
EXPENDITURES TOTAL			-	-	-	-	526,786	526,786
EXPENDITURES			-	-	-	-	526,786	526,786
TOTAL BUSINESS UNIT-53315508-Funded Programs (F)			-	-	-	-	526,786	526,786

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
53321 -STH Routine Maintenance								
REVENUES								
471231		State Routine Maintenance	1,930,533	859,181	2,372,316	2,372,316	2,103,363	2,103,363
REVENUES TOTAL			1,930,533	859,181	2,372,316	2,372,316	2,103,363	2,103,363
EXPENDITURES								
511110		Salary-Permanent Regular	387	-	-	-	-	-
511210		Wages-Regular	417,786	249,827	550,000	550,000	500,000	500,000
511220		Wages-Overtime	101,409	63,231	150,000	150,000	150,000	150,000
511240		Wages-Temporary	1,679	921	1,000	1,000	1,000	1,000
SALARIES TOTAL			521,260	313,979	701,000	701,000	651,000	651,000
512130		Highway Incidental	331,526	199,700	403,916	403,916	447,563	447,563
FRINGE TOTAL			331,526	199,700	403,916	403,916	447,563	447,563
TOTAL SALARIES AND FRINGES			852,785	513,679	1,104,916	1,104,916	1,098,563	1,098,563
529642		Purchased Serv - State Routine	163,211	8,006	-	-	-	-
531349		Other Operating Expenses	21,069	2,340	-	-	-	-
531396		Field Tools	21,059	11,159	14,000	14,000	25,000	25,000
531561		Highway Materials	76,090	46,046	200,000	200,000	150,000	150,000
531562		DP Highway Materials	105,317	15,821	75,000	75,000	75,000	75,000
531571		Shop Materials	384	-	200	200	200	200
532325		Registration	15	-	400	400	400	400
532335		Meals	-	-	75	75	75	75
532336		Lodging	-	-	300	300	300	300
533236		Wireless Internet	-	139	-	-	200	200
535297		Refuse Collection	2,401	1,549	1,800	1,800	3,000	3,000
543356		Building Allocation	-	-	175,000	175,000	-	-
543943		Shop Services Allocation	112	-	625	625	625	625
544534		Machinery Rental	688,090	328,494	800,000	800,000	750,000	750,000
OPERATING EXPENDITURES			1,077,748	413,555	1,267,400	1,267,400	1,004,800	1,004,800
EXPENDITURES TOTAL			1,930,534	927,234	2,372,316	2,372,316	2,103,363	2,103,363
REVENUES			1,930,533	859,181	2,372,316	2,372,316	2,103,363	2,103,363
EXPENDITURES			1,930,534	927,234	2,372,316	2,372,316	2,103,363	2,103,363
TOTAL BUSINESS UNIT-53321 -STH Routine Maintenance			0	68,053	-	-	-	-

53322 -STH Special Maintenance

REVENUES								
471232		State Road & Bridge Const	187,167	129,591	200,713	200,713	248,669	248,669
REVENUES TOTAL			187,167	129,591	200,713	200,713	248,669	248,669
EXPENDITURES								
511210		Wages-Regular	46,439	42,293	60,000	60,000	60,000	60,000
511220		Wages-Overtime	4,376	536	2,500	2,500	2,500	2,500
511240		Wages-Temporary	-	63	-	-	-	-
SALARIES TOTAL			50,815	42,891	62,500	62,500	62,500	62,500
512130		Highway Incidental	30,435	27,581	36,013	36,013	42,969	42,969
FRINGE TOTAL			30,435	27,581	36,013	36,013	42,969	42,969
TOTAL SALARIES AND FRINGES			81,250	70,473	98,513	98,513	105,469	105,469
531396		Field Tools	2,317	1,365	1,500	1,500	2,500	2,500
531561		Highway Materials	38,399	19,571	40,000	40,000	60,000	60,000
531562		DP Highway Materials	9,888	6,590	10,000	10,000	15,000	15,000
531571		Shop Materials	173	-	200	200	200	200
543943		Shop Services Allocation	559	-	500	500	500	500
544534		Machinery Rental	54,580	38,704	50,000	50,000	65,000	65,000
OPERATING EXPENDITURES			105,917	66,230	102,200	102,200	143,200	143,200
EXPENDITURES TOTAL			187,166	136,702	200,713	200,713	248,669	248,669
REVENUES			187,167	129,591	200,713	200,713	248,669	248,669
EXPENDITURES			187,166	136,702	200,713	200,713	248,669	248,669

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
TOTAL BUSINESS UNIT-53322 -STH Special Maintenance			(0)	7,112	-	-	-	-

53323 -STH Salt Storage

REVENUES								
471238		State Radio, Salt, G.P.L.	2,047	162	2,050	2,050	2,050	2,050
REVENUES TOTAL			2,047	162	2,050	2,050	2,050	2,050
EXPENDITURES								
543946		Building Allocat	(266,761)	(295,750)	(266,762)	(266,762)	(295,750)	(295,750)
543951		Year End Allocation	268,808	-	268,812	268,812	297,800	297,800
OPERATING EXPENDITURES			2,047	(295,750)	2,050	2,050	2,050	2,050
EXPENDITURES TOTAL			2,047	(295,750)	2,050	2,050	2,050	2,050
REVENUES			2,047	162	2,050	2,050	2,050	2,050
EXPENDITURES			2,047	(295,750)	2,050	2,050	2,050	2,050
TOTAL BUSINESS UNIT-53323 -STH Salt Storage			0	(295,912)	-	-	-	-

53324 -STH PBM

REVENUES								
471233		State PB Maintenance	-	-	106,100	106,100	-	-
REVENUES TOTAL			-	-	106,100	106,100	-	-
EXPENDITURES								
511210		Wages-Regular	-	-	20,000	20,000	-	-
511220		Wages-Overtime	-	-	1,000	1,000	-	-
SALARIES TOTAL			-	-	21,000	21,000	-	-
512130		Highway Incidental	-	-	12,100	12,100	-	-
FRINGE TOTAL			-	-	12,100	12,100	-	-
TOTAL SALARIES AND FRINGES			-	-	33,100	33,100	-	-
531396		Field Tools	-	-	500	500	-	-
531561		Highway Materials	-	-	10,000	10,000	-	-
531562		DP Highway Materials	-	-	25,000	25,000	-	-
543356		Building Allocation	-	-	7,500	7,500	-	-
544534		Machinery Rental	-	-	30,000	30,000	-	-
OPERATING EXPENDITURES			-	-	73,000	73,000	-	-
EXPENDITURES TOTAL			-	-	106,100	106,100	-	-
REVENUES			-	-	106,100	106,100	-	-
EXPENDITURES			-	-	106,100	106,100	-	-
TOTAL BUSINESS UNIT-53324 -STH PBM			-	-	-	-	-	-

53331 -Local Road Maintenance

REVENUES								
472331		Municipal On Road	167,495	21,167	127,036	127,036	138,813	138,813
REVENUES TOTAL			167,495	21,167	127,036	127,036	138,813	138,813
REVENUES			167,495	21,167	127,036	127,036	138,813	138,813
TOTAL BUSINESS UNIT-53331 -Local Road Maintenance			167,495	21,167	127,036	127,036	138,813	138,813

53331002-Local Road Maint-T Aztalan

EXPENDITURES								
511210		Wages-Reg-Aztalan	364	286	-	-	-	-
SALARIES TOTAL			364	286	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512130		Hwy Incidental - Aztalan	210	196	-	-	-	-
		FRINGE TOTAL	210	196	-	-	-	-
		TOTAL SALARIES AND FRINGES	574	482	-	-	-	-
531396		Field Tools - Aztalan	18	6	-	-	-	-
531562		DP Hwy Materials - Aztalan	112	-	-	-	-	-
544534		Machinery Rental - Aztalan	222	556	-	-	-	-
		OPERATING EXPENDITURES	351	561	-	-	-	-
		EXPENDITURES TOTAL	925	1,044	-	-	-	-
		EXPENDITURES	925	1,044	-	-	-	-
TOTAL BUSINESS UNIT-53331002-Local Road Maint-T Aztalan			925	1,044	-	-	-	-

53331004-Local Road Maint-T Cold Spring

EXPENDITURES								
511210		Wages-Reg-Cold Spring	195	64	-	-	-	-
		SALARIES TOTAL	195	64	-	-	-	-
512130		Hwy Incidental - Cold Spring	112	91	-	-	-	-
		FRINGE TOTAL	112	91	-	-	-	-
		TOTAL SALARIES AND FRINGES	308	155	-	-	-	-
531396		Field Tools - Cold Spring	10	3	-	-	-	-
531561		Hwy Materials - Cold Spring	245	-	-	-	-	-
544534		Machinery Rental - Cold Spring	115	15	-	-	-	-
		OPERATING EXPENDITURES	370	18	-	-	-	-
		EXPENDITURES TOTAL	677	173	-	-	-	-
		EXPENDITURES	677	173	-	-	-	-
TOTAL BUSINESS UNIT-53331004-Local Road Maint-T Cold Spring			677	173	-	-	-	-

53331006-Local Road Maint-T Concord

EXPENDITURES								
511210		Wages-Regular	224	-	-	-	-	-
		SALARIES TOTAL	224	-	-	-	-	-
512130		Hwy Incidental - Concord	129	-	-	-	-	-
		FRINGE TOTAL	129	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	352	-	-	-	-	-
531396		Field Tools - Concord	11	-	-	-	-	-
531561		Hwy Materials - Concord	339	-	-	-	-	-
544534		Machinery Rental - Concord	563	-	-	-	-	-
		OPERATING EXPENDITURES	912	-	-	-	-	-
		EXPENDITURES TOTAL	1,264	-	-	-	-	-
		EXPENDITURES	1,264	-	-	-	-	-
TOTAL BUSINESS UNIT-53331006-Local Road Maint-T Concord			1,264	-	-	-	-	-

53331008-Local Road Maint-T Farmington

EXPENDITURES								
511210		Wages-Reg-Farmington	4,634	(52)	-	-	-	-
		SALARIES TOTAL	4,634	(52)	-	-	-	-
512130		Hwy Incidental - Farmington	2,670	-	-	-	-	-
		FRINGE TOTAL	2,670	-	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		TOTAL SALARIES AND FRINGES	7,304	(52)	-	-	-	-
531396		Field Tools - Farmington	226	-	-	-	-	-
531561		Hwy Materials - Farmington	807	-	-	-	-	-
531562		DP Hwy Materials - Farmington	14,755	-	-	-	-	-
544534		Machinery Rental - Farmington	5,767	-	-	-	-	-
		OPERATING EXPENDITURES	21,555	-	-	-	-	-
		EXPENDITURES TOTAL	28,859	(52)	-	-	-	-
		EXPENDITURES	28,859	(52)	-	-	-	-
TOTAL BUSINESS UNIT-53331008-Local Road Maint-T Farmington			28,859	(52)	-	-	-	-

53331010-Local Road Maint-T Hebron

EXPENDITURES								
511110		Salary-Perm Reg-Hebron	186	74	-	-	-	-
511210		Wages-Reg-Hebron	110	228	-	-	-	-
		SALARIES TOTAL	296	302	-	-	-	-
512130		Hwy Incidental - Hebron	171	208	-	-	-	-
		FRINGE TOTAL	171	208	-	-	-	-
		TOTAL SALARIES AND FRINGES	467	510	-	-	-	-
531396		Field Tools - Hebron	14	6	-	-	-	-
531561		Hwy Materials - Hebron	35	140	-	-	-	-
544534		Machinery Rental - Hebron	128	116	-	-	-	-
		OPERATING EXPENDITURES	178	262	-	-	-	-
		EXPENDITURES TOTAL	645	772	-	-	-	-
		EXPENDITURES	645	772	-	-	-	-
TOTAL BUSINESS UNIT-53331010-Local Road Maint-T Hebron			645	772	-	-	-	-

53331012-Local Road Maint-T Ixonia

EXPENDITURES								
511210		Wages-Reg-Ixonia	39	249	-	-	-	-
		SALARIES TOTAL	39	249	-	-	-	-
512130		Hwy Incidental - Ixonia	22	171	-	-	-	-
		FRINGE TOTAL	22	171	-	-	-	-
		TOTAL SALARIES AND FRINGES	61	421	-	-	-	-
531396		Field Tools - Ixonia	2	5	-	-	-	-
531561		Hwy Materials - Ixonia	450	-	-	-	-	-
544534		Machinery Rental - Ixonia	407	-	-	-	-	-
		OPERATING EXPENDITURES	859	5	-	-	-	-
		EXPENDITURES TOTAL	920	426	-	-	-	-
		EXPENDITURES	920	426	-	-	-	-
TOTAL BUSINESS UNIT-53331012-Local Road Maint-T Ixonia			920	426	-	-	-	-

53331014-Local Road Maint-T Jefferson

EXPENDITURES								
511210		Wages-Reg-Jefferson	1,833	518	-	-	-	-
511220		Wages-OT - Jefferson	22	-	-	-	-	-
		SALARIES TOTAL	1,856	518	-	-	-	-
512130		Hwy Incidental - Jefferson	1,088	311	-	-	-	-
		FRINGE TOTAL	1,088	311	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,944	829	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
529642		Purchased Services-T Jefferson	-	538	-	-	-	-
531396		Field Tools - Jefferson	88	12	-	-	-	-
531561		Hwy Materials - Jefferson	2,260	207	-	-	-	-
531562		DP Hwy Materials - Jefferson	-	3	-	-	-	-
544534		Machinery Rental - Jefferson	1,500	233	-	-	-	-
		OPERATING EXPENDITURES	3,849	993	-	-	-	-
		EXPENDITURES TOTAL	6,793	1,822	-	-	-	-
		EXPENDITURES	6,793	1,822	-	-	-	-
TOTAL BUSINESS UNIT-53331014-Local Road Maint-T Jeff			6,793	1,822	-	-	-	-

53331018-Local Road Maint-T Lake Mills

EXPENDITURES								
511210		Wages-Reg-Lake Mills	581	454	-	-	-	-
		SALARIES TOTAL	581	454	-	-	-	-
512130		Hwy Incidental - Lake Mills	348	289	-	-	-	-
		FRINGE TOTAL	348	289	-	-	-	-
		TOTAL SALARIES AND FRINGES	928	743	-	-	-	-
531396		Field Tools - Lake Mills	27	11	-	-	-	-
531561		Hwy Materials - Lake Mills	280	29	-	-	-	-
544534		Machinery Rental - Lake Mills	322	83	-	-	-	-
		OPERATING EXPENDITURES	629	123	-	-	-	-
		EXPENDITURES TOTAL	1,557	866	-	-	-	-
		EXPENDITURES	1,557	866	-	-	-	-
TOTAL BUSINESS UNIT-53331018-Local Road Maint-T Lak			1,557	866	-	-	-	-

53331020-Local Road Maint-T Milford

EXPENDITURES								
511210		Wages-Reg-Milford	483	143	-	-	-	-
511220		Wages-OT - Milford	-	168	-	-	-	-
		SALARIES TOTAL	483	311	-	-	-	-
512130		Hwy Incidental - Milford	291	218	-	-	-	-
		FRINGE TOTAL	291	218	-	-	-	-
		TOTAL SALARIES AND FRINGES	774	529	-	-	-	-
531396		Field Tools - Milford	22	7	-	-	-	-
531561		Hwy Materials - Milford	111	47	-	-	-	-
531562		DP Hwy Materials - Milford	297	-	-	-	-	-
544534		Machinery Rental - Milford	506	30	-	-	-	-
		OPERATING EXPENDITURES	935	84	-	-	-	-
		EXPENDITURES TOTAL	1,709	613	-	-	-	-
		EXPENDITURES	1,709	613	-	-	-	-
TOTAL BUSINESS UNIT-53331020-Local Road Maint-T Milf			1,709	613	-	-	-	-

53331022-Local Road Maint-T Oakland

EXPENDITURES								
511210		Wages-Regular	671	109	-	-	-	-
		SALARIES TOTAL	671	109	-	-	-	-
512130		Highway Incidental	387	75	-	-	-	-
		FRINGE TOTAL	387	75	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,058	185	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
531396		Field Tools	33	2	-	-	-	-
531561		Highway Materials-T Oakland	1,012	-	-	-	-	-
531562		DP Highway Materials-Tn Oaklan	536	79	-	-	-	-
544534		Machinery Rental-T Oakland	987	61	-	-	-	-
		OPERATING EXPENDITURES	2,567	142	-	-	-	-
		EXPENDITURES TOTAL	3,626	327	-	-	-	-
		EXPENDITURES	3,626	327	-	-	-	-
TOTAL BUSINESS UNIT-53331022-Local Road Maint-T Oak			3,626	327	-	-	-	-

53331024-Local Road Maint-T Palmyra

EXPENDITURES								
511110		Salary-Permanent Reg-T Palmyra	-	37	-	-	-	-
511210		Wages-Reg-Palmyra	627	912	-	-	-	-
		SALARIES TOTAL	627	949	-	-	-	-
512130		Hwy Incidental - Palmyra	422	585	-	-	-	-
		FRINGE TOTAL	422	585	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,049	1,534	-	-	-	-
531396		Field Tools - Palmyra	22	37	-	-	-	-
531561		Hwy Materials - Palmyra	4,406	9,947	-	-	-	-
544534		Machinery Rental - Palmyra	1,623	1,939	-	-	-	-
		OPERATING EXPENDITURES	6,051	11,922	-	-	-	-
		EXPENDITURES TOTAL	7,100	13,457	-	-	-	-
		EXPENDITURES	7,100	13,457	-	-	-	-
TOTAL BUSINESS UNIT-53331024-Local Road Maint-T Pal			7,100	13,457	-	-	-	-

53331026-Local Road Maint-T Sullivan

EXPENDITURES								
511210		Wages-Reg-Sullivan	60	-	-	-	-	-
		SALARIES TOTAL	60	-	-	-	-	-
512130		Hwy Incidental - Sullivan	35	-	-	-	-	-
		FRINGE TOTAL	35	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	95	-	-	-	-	-
529642		Purchased Services-T Sullivan	-	538	-	-	-	-
531396		Field Tools - Sullivan	3	-	-	-	-	-
531561		Hwy Materials - Sullivan	153	-	-	-	-	-
544534		Machinery Rental - Sullivan	130	-	-	-	-	-
		OPERATING EXPENDITURES	286	538	-	-	-	-
		EXPENDITURES TOTAL	381	538	-	-	-	-
		EXPENDITURES	381	538	-	-	-	-
TOTAL BUSINESS UNIT-53331026-Local Road Maint-T Sull			381	538	-	-	-	-

53331028-Local Road Maint-T Sumner

EXPENDITURES								
511110		Salary-Perm Reg-Sumner	186	-	-	-	-	-
511210		Wages-Reg-Sumner	105	178	-	-	-	-
		SALARIES TOTAL	291	178	-	-	-	-
512130		Hwy Incidental - Sumner	176	125	-	-	-	-
		FRINGE TOTAL	176	125	-	-	-	-
		TOTAL SALARIES AND FRINGES	467	303	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
531396		Field Tools - Sumner	13	4	-	-	-	-
531561		Hwy Materials - Sumner	32	176	-	-	-	-
544534		Machinery Rental - Sumner	65	83	-	-	-	-
		OPERATING EXPENDITURES	109	263	-	-	-	-
		EXPENDITURES TOTAL	576	566	-	-	-	-
		EXPENDITURES	576	566	-	-	-	-
TOTAL BUSINESS UNIT-53331028-Local Road Maint-T Sun			576	566	-	-	-	-

53331030-Local Road Maint-T Waterloo

EXPENDITURES								
511210		Wages-Reg-Waterloo	473	-	-	-	-	-
511240		Wages-Temporary	68	-	-	-	-	-
		SALARIES TOTAL	541	-	-	-	-	-
512130		Hwy Incidental - Waterloo	312	-	-	-	-	-
		FRINGE TOTAL	312	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	853	-	-	-	-	-
531396		Field Tools - Waterloo	26	-	-	-	-	-
531562		DP Hwy Materials - Waterloo	59	-	-	-	-	-
544534		Machinery Rental - Waterloo	616	-	-	-	-	-
		OPERATING EXPENDITURES	701	-	-	-	-	-
		EXPENDITURES TOTAL	1,555	-	-	-	-	-
		EXPENDITURES	1,555	-	-	-	-	-
TOTAL BUSINESS UNIT-53331030-Local Road Maint-T Wat			1,555	-	-	-	-	-

53331032-Local Road Maint-T Watertown

EXPENDITURES								
511210		Wages-Reg-Watertown	9,751	1,899	-	-	-	-
511240		Wages-Temporary	-	75	-	-	-	-
		SALARIES TOTAL	9,751	1,974	-	-	-	-
512130		Hwy Incidental - Watertown	5,737	1,351	-	-	-	-
		FRINGE TOTAL	5,737	1,351	-	-	-	-
		TOTAL SALARIES AND FRINGES	15,488	3,326	-	-	-	-
531396		Field Tools - Watertown	460	41	-	-	-	-
531561		Hwy Materials - Watertown	1,482	38	-	-	-	-
531562		DP Hwy Materials - Watertown	978	122	-	-	-	-
544534		Machinery Rental - Watertown	16,533	626	-	-	-	-
		OPERATING EXPENDITURES	19,453	827	-	-	-	-
		EXPENDITURES TOTAL	34,941	4,153	-	-	-	-
		EXPENDITURES	34,941	4,153	-	-	-	-
TOTAL BUSINESS UNIT-53331032-Local Road Maint-T Wat			34,941	4,153	-	-	-	-

53331171-Local Road Maint-V Palmyra

EXPENDITURES								
511210		Wages-Reg-V Palmyra	698	-	-	-	-	-
		SALARIES TOTAL	698	-	-	-	-	-
512130		Hwy Incidental - V Palmyra	402	-	-	-	-	-
		FRINGE TOTAL	402	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,101	-	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
531396		Field Tools - V Palmyra	34	-	-	-	-	-
531561		Highway Materials V PALMYRA	166	-	-	-	-	-
544534		Machinery Rental - V Palmyra	447	-	-	-	-	-
		OPERATING EXPENDITURES	647	-	-	-	-	-
		EXPENDITURES TOTAL	1,748	-	-	-	-	-
		EXPENDITURES	1,748	-	-	-	-	-
TOTAL BUSINESS UNIT-53331171-Local Road Maint-V Pal			1,748	-	-	-	-	-

53331181-Local Road Maint-V Sullivan

EXPENDITURES

511210		Wages-Reg-V Sullivan	3,464	-	-	-	-	-
		SALARIES TOTAL	3,464	-	-	-	-	-
512130		Hwy Incidental - V Sullivan	1,996	-	-	-	-	-
		FRINGE TOTAL	1,996	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	5,460	-	-	-	-	-
531396		Field Tools - V Sullivan	169	-	-	-	-	-
531561		Hwy Materials - V Sullivan	271	-	-	-	-	-
531562		DP Hwy Materials - V Sullivan	1,850	-	-	-	-	-
544534		Machinery Rental - V Sullivan	2,502	-	-	-	-	-
		OPERATING EXPENDITURES	4,792	-	-	-	-	-
		EXPENDITURES TOTAL	10,252	-	-	-	-	-
		EXPENDITURES	10,252	-	-	-	-	-
TOTAL BUSINESS UNIT-53331181-Local Road Maint-V Sul			10,252	-	-	-	-	-

53331226-Local Road Maint-C Fort Atkins

EXPENDITURES

511210		Wages-Regular-C Fort Atkin	-	24	-	-	-	-
		SALARIES TOTAL	-	24	-	-	-	-
512130		Hwy Incidental - C Fort Atkins	-	19	-	-	-	-
		FRINGE TOTAL	-	19	-	-	-	-
		TOTAL SALARIES AND FRINGES	-	42	-	-	-	-
531396		Field Tools - C Fort Atkinson	-	1	-	-	-	-
		OPERATING EXPENDITURES	-	1	-	-	-	-
		EXPENDITURES TOTAL	-	43	-	-	-	-
		EXPENDITURES	-	43	-	-	-	-
TOTAL BUSINESS UNIT-53331226-Local Road Maint-C For			-	43	-	-	-	-

53331241-Local Road Maint-C Jefferson

EXPENDITURES

511110		Salary-Perm Regular-C-Jeff	69	-	-	-	-	-
511210		Wages-Reg-C Jefferson	230	51	-	-	-	-
511220		Wages-Overtime C JEFFERSON	19	40	-	-	-	-
		SALARIES TOTAL	318	91	-	-	-	-
512130		Hwy Incidental - C Jefferson	201	57	-	-	-	-
		FRINGE TOTAL	201	57	-	-	-	-
		TOTAL SALARIES AND FRINGES	519	148	-	-	-	-
531396		Field Tools - C Jefferson	13	3	-	-	-	-
531561		Hwy Materials - C Jefferson	123	36	-	-	-	-
544534		Machinery Rental - C Jefferson	371	285	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		OPERATING EXPENDITURES	507	324	-	-	-	-
		EXPENDITURES TOTAL	1,027	472	-	-	-	-
		EXPENDITURES	1,027	472	-	-	-	-
TOTAL BUSINESS UNIT-53331241-Local Road Maint-C Jeff			1,027	472	-	-	-	-

53331539-DP HWY Materials (Misc)

EXPENDITURES								
511210		Wages-Regular-Misc Loc	7,549	2,448	25,000	25,000	30,000	30,000
511220		Wages-Overtime - Misc Loc	3,432	287	5,000	5,000	5,000	5,000
		SALARIES TOTAL	10,980	2,735	30,000	30,000	35,000	35,000
512130		Highway Incidental-Misc Loc	6,327	1,981	17,286	17,286	24,063	24,063
		FRINGE TOTAL	6,327	1,981	17,286	17,286	24,063	24,063
		TOTAL SALARIES AND FRINGES	17,307	4,717	47,286	47,286	59,063	59,063
531396		Field Tools - Misc Loc	537	58	250	250	250	250
531561		Highway Materials - Misc Loc	788	-	2,500	2,500	2,500	2,500
531562		DP Highway Materials-Misc Loc	1,484	-	2,000	2,000	2,000	2,000
544534		Machinery Rental-Misc Loc	42,825	30	75,000	75,000	75,000	75,000
		OPERATING EXPENDITURES	45,634	89	79,750	79,750	79,750	79,750
		EXPENDITURES TOTAL	62,941	4,805	127,036	127,036	138,813	138,813
		EXPENDITURES	62,941	4,805	127,036	127,036	138,813	138,813
TOTAL BUSINESS UNIT-53331539-DP HWY Materials (Misc)			62,941	4,805	127,036	127,036	138,813	138,813

53332 -Local Road Construction

REVENUES								
472333		County Aid Rd Const	569,279	-	55,577	55,577	60,000	60,000
		REVENUES TOTAL	569,279	-	55,577	55,577	60,000	60,000
EXPENDITURES								
511210		Wages-Regular	-	-	40,000	40,000	40,000	40,000
511220		Wages-Overtime	-	-	3,000	3,000	3,000	3,000
		SALARIES TOTAL	-	-	43,000	43,000	43,000	43,000
512130		Highway Incidental	-	-	24,777	24,777	29,563	29,563
		FRINGE TOTAL	-	-	24,777	24,777	29,563	29,563
		TOTAL SALARIES AND FRINGES	-	-	67,777	67,777	72,563	72,563
531396		Field Tools	-	-	300	300	300	300
531561		Highway Materials	-	-	500	500	500	500
531562		DP Highway Materials	-	-	20,000	20,000	20,000	20,000
543951		Year End Allocation	(57,985)	-	(63,000)	(63,000)	(63,363)	(63,363)
544534		Machinery Rental	-	-	30,000	30,000	30,000	30,000
		OPERATING EXPENDITURES	(57,985)	-	(12,200)	(12,200)	(12,563)	(12,563)
		EXPENDITURES TOTAL	(57,985)	-	55,577	55,577	60,000	60,000
		REVENUES	569,279	-	55,577	55,577	60,000	60,000
		EXPENDITURES	(57,985)	-	55,577	55,577	60,000	60,000
TOTAL BUSINESS UNIT-53332 -Local Road Construction			(627,264)	-	-	-	-	-

53332008-Local Rd Constr -T Farmington

EXPENDITURES								
511210		Wages-Regular - Farmington	22,210	61	-	-	-	-
511220		Wages-Overtime - Farmington	1,595	48	-	-	-	-
511240		Wages-Temporary	660	-	-	-	-	-
		SALARIES TOTAL	24,465	109	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512130		Hwy Incidental - Farmington	14,097	141	-	-	-	-
		FRINGE TOTAL	14,097	141	-	-	-	-
		TOTAL SALARIES AND FRINGES	38,562	250	-	-	-	-
529642		Purchased Services-T Farmingto	3,821	-	-	-	-	-
531349		Other Operating Exp-Farmington	(1,636)	-	-	-	-	-
531396		Field Tools - Farmington	1,195	4	-	-	-	-
531561		Hwy Materials - Farmington	34	-	-	-	-	-
531562		DP Hwy Materials - Farmington	153,408	-	-	-	-	-
544534		Machinery Rental - Farmington	39,757	63	-	-	-	-
		OPERATING EXPENDITURES	196,580	67	-	-	-	-
		EXPENDITURES TOTAL	235,142	317	-	-	-	-
		EXPENDITURES	235,142	317	-	-	-	-
TOTAL BUSINESS UNIT-53332008-Local Rd Constr -T Farm			235,142	317	-	-	-	-

53332012-Local Rd Constr -T Ixonia

EXPENDITURES								
529642		Purchased Serv-Tn Ixonia	148	-	-	-	-	-
531349		Other Operating Exp-Ixonia	5,994	-	-	-	-	-
		OPERATING EXPENDITURES	6,142	-	-	-	-	-
		EXPENDITURES TOTAL	6,142	-	-	-	-	-
		EXPENDITURES	6,142	-	-	-	-	-
TOTAL BUSINESS UNIT-53332012-Local Rd Constr -T Ixon			6,142	-	-	-	-	-

53332014-Local Rd Constr -T Jefferson

REVENUES								
483004		Sale Salvage & Waste	3,977	-	-	-	-	-
		REVENUES TOTAL	3,977	-	-	-	-	-
EXPENDITURES								
511210		Wages-Regular - Jefferson	18,965	-	-	-	-	-
511220		Wages-Overtime JEFFERSON	2,548	-	-	-	-	-
511240		Wages-Temporary	728	-	-	-	-	-
		SALARIES TOTAL	22,241	-	-	-	-	-
512130		Hwy Incidental - Jefferson	12,815	-	-	-	-	-
		FRINGE TOTAL	12,815	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	35,057	-	-	-	-	-
529642		Purchased Serv-Jefferson	5,280	-	-	-	-	-
531349		Other Operating Exps-T Jeff	(24,330)	-	-	-	-	-
531396		Field Tools - Jefferson	1,087	-	-	-	-	-
531561		Hwy Materials - Jefferson	4,710	-	-	-	-	-
531562		DP Hwy Materials - Jefferson	60,741	-	-	-	-	-
544534		Machinery Rental - Jefferson	32,483	-	-	-	-	-
		OPERATING EXPENDITURES	79,971	-	-	-	-	-
		EXPENDITURES TOTAL	115,028	-	-	-	-	-
		REVENUES	3,977	-	-	-	-	-
		EXPENDITURES	115,028	-	-	-	-	-
TOTAL BUSINESS UNIT-53332014-Local Rd Constr -T Jeffe			111,051	-	-	-	-	-

53332018-Local Rd Constr -T Lake Mills

EXPENDITURES								
511210		Wages-Regular - Lake Mills	459	-	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		SALARIES TOTAL	459	-	-	-	-	-
512130		Hwy Incidental - Lake Mills	265	-	-	-	-	-
		FRINGE TOTAL	265	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	724	-	-	-	-	-
529642		Purchased Services-T Lake Mill	2,096	-	-	-	-	-
531396		Field Tools - Lake Mills	22	-	-	-	-	-
544534		Machinery Rental - Lake Mills	843	-	-	-	-	-
		OPERATING EXPENDITURES	2,962	-	-	-	-	-
		EXPENDITURES TOTAL	3,686	-	-	-	-	-
		EXPENDITURES	3,686	-	-	-	-	-
TOTAL BUSINESS UNIT-53332018-Local Rd Constr -T Lake Mills			3,686	-	-	-	-	-

53332022-Local Rd Constr -T Oakland

EXPENDITURES								
511210		Wages-Regular - Oakland	712	-	-	-	-	-
		SALARIES TOTAL	712	-	-	-	-	-
512130		Hwy Incidental - Oakland	410	-	-	-	-	-
		FRINGE TOTAL	410	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,122	-	-	-	-	-
531396		Field Tools - Oakland	35	-	-	-	-	-
531561		Hwy Materials - Oakland	7	-	-	-	-	-
531562		DP Hwy Materials - Oakland	4,125	-	-	-	-	-
544534		Machinery Rental - Oakland	999	-	-	-	-	-
		OPERATING EXPENDITURES	5,167	-	-	-	-	-
		EXPENDITURES TOTAL	6,288	-	-	-	-	-
		EXPENDITURES	6,288	-	-	-	-	-
TOTAL BUSINESS UNIT-53332022-Local Rd Constr -T Oakland			6,288	-	-	-	-	-

53332024-Local Rd Constr -T Palmyra

EXPENDITURES								
511210		Wages-Regular - Palmyra	1,189	-	-	-	-	-
511240		Wages-Temporary	114	-	-	-	-	-
		SALARIES TOTAL	1,303	-	-	-	-	-
512130		Hwy Incidental - Palmyra	751	-	-	-	-	-
		FRINGE TOTAL	751	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,054	-	-	-	-	-
531396		Field Tools - Palmyra	64	-	-	-	-	-
531562		DP Hwy Materials - Palmyra	2,281	-	-	-	-	-
544534		Machinery Rental - Palmyra	1,181	-	-	-	-	-
		OPERATING EXPENDITURES	3,526	-	-	-	-	-
		EXPENDITURES TOTAL	5,580	-	-	-	-	-
		EXPENDITURES	5,580	-	-	-	-	-
TOTAL BUSINESS UNIT-53332024-Local Rd Constr -T Palmyra			5,580	-	-	-	-	-

53332028-Local Rd Constr -T Sumner

EXPENDITURES								
511210		Wages-Regular - Sumner	3,572	-	-	-	-	-
511240		Wages-Temporary	92	-	-	-	-	-
		SALARIES TOTAL	3,664	-	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512130		Hwy Incidental - Sumner	2,111	-	-	-	-	-
		FRINGE TOTAL	2,111	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	5,776	-	-	-	-	-
531396		Field Tools - Sumner	179	-	-	-	-	-
531561		Highway Materials-Sumner	278	-	-	-	-	-
531562		DP Hwy Materials - Sumner	8,751	-	-	-	-	-
544534		Machinery Rental - Sumner	4,322	-	-	-	-	-
		OPERATING EXPENDITURES	13,529	-	-	-	-	-
		EXPENDITURES TOTAL	19,304	-	-	-	-	-
		EXPENDITURES	19,304	-	-	-	-	-
TOTAL BUSINESS UNIT-53332028-Local Rd Constr -T Sum			19,304	-	-	-	-	-

53332032-Local Rd Constr -T Watertown

EXPENDITURES

511210		Wages-Regular WATERTOWN	11,118	-	-	-	-	-
511220		Wages-Overtime WATERTOWN	206	-	-	-	-	-
511240		Wages-Temporary	643	-	-	-	-	-
		SALARIES TOTAL	11,967	-	-	-	-	-
512130		Highway Incidental WATERTOWN	6,895	-	-	-	-	-
		FRINGE TOTAL	6,895	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	18,862	-	-	-	-	-
531396		Field Tools WATERTOWN	585	-	-	-	-	-
531561		Highway Materials WATERTOWN	3,081	-	-	-	-	-
531562		DP Highway Materials-T of Wttn	44,251	-	-	-	-	-
544534		Machinery Rental WATERTOWN	19,412	-	-	-	-	-
		OPERATING EXPENDITURES	67,329	-	-	-	-	-
		EXPENDITURES TOTAL	86,191	-	-	-	-	-
		EXPENDITURES	86,191	-	-	-	-	-
TOTAL BUSINESS UNIT-53332032-Local Rd Constr -T Wat			86,191	-	-	-	-	-

53332181-Local Rd Constr -V Sullivan

EXPENDITURES

511210		Wages-Regular	14,191	-	-	-	-	-
511220		Wages-Overtime V SULLIVAN	4,825	-	-	-	-	-
		SALARIES TOTAL	19,016	-	-	-	-	-
512130		Highway Incidental	10,957	-	-	-	-	-
		FRINGE TOTAL	10,957	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	29,974	-	-	-	-	-
529642		Purchased Services-V Sullivan	5,802	-	-	-	-	-
531396		Field Tools-V. Sullivan	929	-	-	-	-	-
531561		Highway Materials	1,997	-	-	-	-	-
544534		Machinery Rental	24,984	-	-	-	-	-
		OPERATING EXPENDITURES	33,713	-	-	-	-	-
		EXPENDITURES TOTAL	63,687	-	-	-	-	-
		EXPENDITURES	63,687	-	-	-	-	-
TOTAL BUSINESS UNIT-53332181-Local Rd Constr -V Sulli			63,687	-	-	-	-	-

53332241-Local Rd Constr -C Jefferson

EXPENDITURES

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
511210		Wages-Regular - C Jefferson	6,199	-	-	-	-	-
511220		Wages-Overtime - C Jefferson	49	-	-	-	-	-
511240		Wages-Temporary	45	-	-	-	-	-
		SALARIES TOTAL	6,293	-	-	-	-	-
512130		Hwy Incidental - C Jefferson	3,626	-	-	-	-	-
		FRINGE TOTAL	3,626	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	9,919	-	-	-	-	-
529642		Purchased Services - C Jeff	2,758	-	-	-	-	-
531349		Other Oper Exp-City Jeff Co	14,931	-	-	-	-	-
531396		Field Tools - C Jefferson	307	-	-	-	-	-
531561		Hwy Materials - C Jefferson	1,600	-	-	-	-	-
531562		DP Highway Materials-C of Jeff	28,830	-	-	-	-	-
544534		Machinery Rental - C Jefferson	9,921	-	-	-	-	-
		OPERATING EXPENDITURES	58,347	-	-	-	-	-
		EXPENDITURES TOTAL	68,266	-	-	-	-	-
		EXPENDITURES	68,266	-	-	-	-	-
TOTAL BUSINESS UNIT-53332241-Local Rd Constr -C Jeff			68,266	-	-	-	-	-

53332246-Local Rd Constr -C Lake Mills

EXPENDITURES

511210		Wages-Regular - C Lake Mills	3,822	-	-	-	-	-
511220		Wages-Overtime - C Lake Mills	172	-	-	-	-	-
		SALARIES TOTAL	3,994	-	-	-	-	-
512130		Hwy Incidental - C Lake Mills	2,301	-	-	-	-	-
		FRINGE TOTAL	2,301	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	6,296	-	-	-	-	-
531396		Field Tools - C Lake Mills	195	-	-	-	-	-
531561		Hwy Materials - C Lake Mills	129	-	-	-	-	-
531562		DP Hwy Materials - C Lake Mill	28,474	-	-	-	-	-
544534		Machinery Rental - C Lake Mill	5,233	-	-	-	-	-
		OPERATING EXPENDITURES	34,032	-	-	-	-	-
		EXPENDITURES TOTAL	40,328	-	-	-	-	-
		EXPENDITURES	40,328	-	-	-	-	-
TOTAL BUSINESS UNIT-53332246-Local Rd Constr -C Lake Mills			40,328	-	-	-	-	-

53333 -Local Bridge Construction

REVENUES

472335		County Aid Bridge Const	49,177	21,732	-	-	16,875	16,875
REVENUES TOTAL			49,177	21,732	-	-	16,875	16,875

EXPENDITURES

511210		Wages-Regular	-	-	-	-	10,000	10,000
		SALARIES TOTAL	-	-	-	-	10,000	10,000
512130		Highway Incidental	-	-	-	-	6,875	6,875
		FRINGE TOTAL	-	-	-	-	6,875	6,875
		TOTAL SALARIES AND FRINGES	-	-	-	-	16,875	16,875
		EXPENDITURES TOTAL	-	-	-	-	16,875	16,875
		REVENUES	49,177	21,732	-	-	16,875	16,875
		EXPENDITURES	-	-	-	-	16,875	16,875
TOTAL BUSINESS UNIT-53333 -Local Bridge Construction			(49,177)	(21,732)	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
53333008-Loc Bridge Constr-T Farmington								
EXPENDITURES								
511210		Wages-Regular-Farmington	-	2,525	-	-	-	-
		SALARIES TOTAL	-	2,525	-	-	-	-
512130		Highway Incidental-Farmington	-	1,736	-	-	-	-
		FRINGE TOTAL	-	1,736	-	-	-	-
		TOTAL SALARIES AND FRINGES	-	4,261	-	-	-	-
531396		Field Tools-Farmington	-	51	-	-	-	-
		OPERATING EXPENDITURES	-	51	-	-	-	-
		EXPENDITURES TOTAL	-	4,312	-	-	-	-
		EXPENDITURES	-	4,312	-	-	-	-
TOTAL BUSINESS UNIT-53333008-Loc Bridge Constr-T Fa			-	4,312	-	-	-	-

53333014-Loc Bridge Constr-T Jefferson								
EXPENDITURES								
511210		Wages-Regular - Jefferson	1,373	-	-	-	-	-
		SALARIES TOTAL	1,373	-	-	-	-	-
512130		Hwy Incidental - Jefferson	791	-	-	-	-	-
		FRINGE TOTAL	791	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,165	-	-	-	-	-
531396		Field Tools - Jefferson	67	-	-	-	-	-
531561		Hwy Materials - Jefferson	617	-	-	-	-	-
531562		DP Hwy Materials - Jefferson	3,048	-	-	-	-	-
544534		Machinery Rental - Jefferson	2,407	-	-	-	-	-
		OPERATING EXPENDITURES	6,138	-	-	-	-	-
		EXPENDITURES TOTAL	8,303	-	-	-	-	-
		EXPENDITURES	8,303	-	-	-	-	-
TOTAL BUSINESS UNIT-53333014-Loc Bridge Constr-T Je			8,303	-	-	-	-	-

53333026-Loc Bridge Constr-T Sullivan								
EXPENDITURES								
511210		Wages-Regular SULLIVAN	-	3,814	-	-	-	-
511240		Wages-Temporary	-	90	-	-	-	-
		SALARIES TOTAL	-	3,904	-	-	-	-
512130		Highway Incidental SULLIVAN	-	2,684	-	-	-	-
		FRINGE TOTAL	-	2,684	-	-	-	-
		TOTAL SALARIES AND FRINGES	-	6,588	-	-	-	-
531396		Field Tools SULLIVAN	-	79	-	-	-	-
531561		Highway Materials SULLIVAN	-	1,242	-	-	-	-
544534		Machinery Rental SULLIVAN	-	5,207	-	-	-	-
		OPERATING EXPENDITURES	-	6,528	-	-	-	-
		EXPENDITURES TOTAL	-	13,116	-	-	-	-
		EXPENDITURES	-	13,116	-	-	-	-
TOTAL BUSINESS UNIT-53333026-Loc Bridge Constr-T Su			-	13,116	-	-	-	-

53333028-Loc Bridge Constr-T Sumner								
EXPENDITURES								

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
531562		DP Hwy Materials - Sumner	472	-	-	-	-	-
		OPERATING EXPENDITURES	472	-	-	-	-	-
		EXPENDITURES TOTAL	472	-	-	-	-	-
		EXPENDITURES	472	-	-	-	-	-
TOTAL BUSINESS UNIT-53333028-Loc Bridge Constr-T Su			472	-	-	-	-	-

53333032-Loc Bridge Constr-T Watertown

EXPENDITURES								
511210		Wages-Regular WATERTOWN	8,162	-	-	-	-	-
511220		Wages-Overtime WATERTOWN	60	-	-	-	-	-
511240		Wages-Temporary	68	-	-	-	-	-
		SALARIES TOTAL	8,290	-	-	-	-	-
512130		Highway Incidental WATERTOWN	4,777	-	-	-	-	-
		FRINGE TOTAL	4,777	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	13,067	-	-	-	-	-
531396		Field Tools WATERTOWN	405	-	-	-	-	-
531561		Highway Materials WATERTOWN	2,721	-	-	-	-	-
531562		DP Highway Materials-Trn Wttn	14,027	-	-	-	-	-
544534		Machinery Rental WATERTOWN	10,182	-	-	-	-	-
		OPERATING EXPENDITURES	27,335	-	-	-	-	-
		EXPENDITURES TOTAL	40,402	-	-	-	-	-
		EXPENDITURES	40,402	-	-	-	-	-
TOTAL BUSINESS UNIT-53333032-Loc Bridge Constr-T Wa			40,402	-	-	-	-	-

53362 -Accidents

REVENUES								
484003		Accident Recoveries	16,262	60,965	35,162	35,162	44,900	44,900
		REVENUES TOTAL	16,262	60,965	35,162	35,162	44,900	44,900
EXPENDITURES								
511210		Wages-Regular	4,337	5,123	7,000	7,000	7,000	7,000
511220		Wages-Overtime	772	716	3,000	3,000	1,000	1,000
		SALARIES TOTAL	5,109	5,839	10,000	10,000	8,000	8,000
512130		Hwy Incidental	3,000	3,571	5,762	5,762	5,500	5,500
		FRINGE TOTAL	3,000	3,571	5,762	5,762	5,500	5,500
		TOTAL SALARIES AND FRINGES	8,108	9,410	15,762	15,762	13,500	13,500
531396		Field Tools	218	189	400	400	400	400
531561		Highway Materials	3,906	1,782	3,000	3,000	3,000	3,000
531562		DP Highway Materials	-	41,399	10,000	10,000	20,000	20,000
531571		Shop Materials	-	57	1,500	1,500	1,000	1,000
543943		Shop Services Allocation	899	2,078	3,000	3,000	3,000	3,000
544534		Machinery Rental	3,131	3,657	1,500	1,500	4,000	4,000
		OPERATING EXPENDITURES	8,154	49,161	19,400	19,400	31,400	31,400
		EXPENDITURES TOTAL	16,262	58,572	35,162	35,162	44,900	44,900
		REVENUES	16,262	60,965	35,162	35,162	44,900	44,900
		EXPENDITURES	16,262	58,572	35,162	35,162	44,900	44,900
TOTAL BUSINESS UNIT-53362 -Accidents			(0)	(2,393)	-	-	-	-

53471 -Materials Sales, Off Road

REVENUES								
472311		Municipal Off Road	111,573	71,136	98,900	98,900	110,000	110,000

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
474111		Surveyor	427	316	400	400	400	400
474114		Econ Dev Interdept Billed	1,315	535	1,000	1,000	1,500	1,500
474118		Parks Interdepartment Billed	3,739	2,164	5,000	5,000	4,000	4,000
474119		Courthouse Interdepart Billed	766	516	1,200	1,200	1,000	1,000
474120		Sheriff Interdepart Billed	136,989	79,814	90,000	90,000	150,000	150,000
474150		Human Services Billed	49,576	30,403	30,000	30,000	60,000	60,000
474169		Fair Billed	4,404	30	500	500	250	250
474170		Land Conservation Billed	1,288	331	1,000	1,000	1,200	1,200
474171		Zoning Billed	1,615	706	1,000	1,000	1,200	1,200
REVENUES TOTAL			311,692	185,950	229,000	229,000	329,550	329,550
EXPENDITURES								
531561		Highway Materials	-	-	50,000	50,000	150,550	150,550
531562		DP Highway Materials	-	-	4,000	4,000	4,000	4,000
531571		Shop Materials	-	-	175,000	175,000	175,000	175,000
OPERATING EXPENDITURES			-	-	229,000	229,000	329,550	329,550
EXPENDITURES TOTAL			-	-	229,000	229,000	329,550	329,550
REVENUES			311,692	185,950	229,000	229,000	329,550	329,550
EXPENDITURES			-	-	229,000	229,000	329,550	329,550
TOTAL BUSINESS UNIT-53471 -Materials Sales, Off Road			(311,692)	(185,950)	-	-	-	-
53471002-Matls Sales,Off Rd-T Aztalan								
EXPENDITURES								
531561		Hwy Materials - Aztalan	38	-	-	-	-	-
531571		Shop Materials - Aztalan	97	(97)	-	-	-	-
OPERATING EXPENDITURES			135	(97)	-	-	-	-
EXPENDITURES TOTAL			135	(97)	-	-	-	-
EXPENDITURES			135	(97)	-	-	-	-
TOTAL BUSINESS UNIT-53471002-Matls Sales,Off Rd-T Az			135	(97)	-	-	-	-
53471006-Matls Sales,Off Rd-T Concord								
EXPENDITURES								
531561		Hwy Materials - Concord	12,760	14,060	-	-	-	-
531571		Shop Materials CONCORD	16	-	-	-	-	-
OPERATING EXPENDITURES			12,776	14,060	-	-	-	-
EXPENDITURES TOTAL			12,776	14,060	-	-	-	-
EXPENDITURES			12,776	14,060	-	-	-	-
TOTAL BUSINESS UNIT-53471006-Matls Sales,Off Rd-T Co			12,776	14,060	-	-	-	-
53471008-Matls Sales,Off Rd-T Farmingtn								
EXPENDITURES								
531561		Hwy Materials - Farmington	10,048	2,167	-	-	-	-
531571		Shop Materials - Farmington	1,111	308	-	-	-	-
OPERATING EXPENDITURES			11,159	2,475	-	-	-	-
EXPENDITURES TOTAL			11,159	2,475	-	-	-	-
EXPENDITURES			11,159	2,475	-	-	-	-
TOTAL BUSINESS UNIT-53471008-Matls Sales,Off Rd-T Fa			11,159	2,475	-	-	-	-
53471010-Matls Sales,Off Rd-T Hebron								
EXPENDITURES								
531561		Highway Materials HEBRON	88	19	-	-	-	-
OPERATING EXPENDITURES			88	19	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES TOTAL			88	19	-	-	-	-
EXPENDITURES			88	19	-	-	-	-
TOTAL BUSINESS UNIT-53471010-Matls Sales,Off Rd-T He			88	19	-	-	-	-
53471012-Matls Sales,Off Rd-T-Ixonia								
EXPENDITURES								
531561		Hwy Materials - Ixonia	72	-	-	-	-	-
		OPERATING EXPENDITURES	72	-	-	-	-	-
EXPENDITURES TOTAL			72	-	-	-	-	-
EXPENDITURES			72	-	-	-	-	-
TOTAL BUSINESS UNIT-53471012-Matls Sales,Off Rd-T-Ix			72	-	-	-	-	-
53471014-Matls Sales,Off Rd-T-Jefferson								
EXPENDITURES								
531561		Hwy Materials - Jefferson	79	-	-	-	-	-
		OPERATING EXPENDITURES	79	-	-	-	-	-
EXPENDITURES TOTAL			79	-	-	-	-	-
EXPENDITURES			79	-	-	-	-	-
TOTAL BUSINESS UNIT-53471014-Matls Sales,Off Rd-T-Je			79	-	-	-	-	-
53471016-Matls Sales,Off Rd-T Koshkon								
EXPENDITURES								
531561		Hwy Materials - Koshkonong	-	1,776	-	-	-	-
		OPERATING EXPENDITURES	-	1,776	-	-	-	-
EXPENDITURES TOTAL			-	1,776	-	-	-	-
EXPENDITURES			-	1,776	-	-	-	-
TOTAL BUSINESS UNIT-53471016-Matls Sales,Off Rd-T Ko			-	1,776	-	-	-	-
53471020-Matls Sales,Off Rd-T Milford								
EXPENDITURES								
531561		Hwy Materials - Milford	6,194	-	-	-	-	-
		OPERATING EXPENDITURES	6,194	-	-	-	-	-
EXPENDITURES TOTAL			6,194	-	-	-	-	-
EXPENDITURES			6,194	-	-	-	-	-
TOTAL BUSINESS UNIT-53471020-Matls Sales,Off Rd-T Mi			6,194	-	-	-	-	-
53471022-Matls Sales,Off Rd-T Oakland								
EXPENDITURES								
531571		Shop Materials OAKLAND	-	30	-	-	-	-
		OPERATING EXPENDITURES	-	30	-	-	-	-
EXPENDITURES TOTAL			-	30	-	-	-	-
EXPENDITURES			-	30	-	-	-	-
TOTAL BUSINESS UNIT-53471022-Matls Sales,Off Rd-T Oa			-	30	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
53471024-Matls Sales,Off Rd-T Palmyra								
EXPENDITURES								
531562		DP Hwy Materials - Palmyra	-	1,223	-	-	-	-
		OPERATING EXPENDITURES	-	1,223	-	-	-	-
		EXPENDITURES TOTAL	-	1,223	-	-	-	-
		EXPENDITURES	-	1,223	-	-	-	-
TOTAL BUSINESS UNIT-53471024-Matls Sales,Off Rd-T Pa			-	1,223	-	-	-	-
53471026-Matls Sales,Off Rd-T Sullivan								
EXPENDITURES								
531561		Hwy Materials - Sullivan	1,677	(1,677)	-	-	-	-
		OPERATING EXPENDITURES	1,677	(1,677)	-	-	-	-
		EXPENDITURES TOTAL	1,677	(1,677)	-	-	-	-
		EXPENDITURES	1,677	(1,677)	-	-	-	-
TOTAL BUSINESS UNIT-53471026-Matls Sales,Off Rd-T Su			1,677	(1,677)	-	-	-	-
53471028-Matls Sales,Off Rd-T Sumner								
EXPENDITURES								
531561		Highway Materials-Tn Sumner	17,709	3,754	-	-	-	-
		OPERATING EXPENDITURES	17,709	3,754	-	-	-	-
		EXPENDITURES TOTAL	17,709	3,754	-	-	-	-
		EXPENDITURES	17,709	3,754	-	-	-	-
TOTAL BUSINESS UNIT-53471028-Matls Sales,Off Rd-T Su			17,709	3,754	-	-	-	-
53471032-Matls Sales,Off Rd-T Watertown								
EXPENDITURES								
531561		Hwy Materials - Watertown	553	5,491	-	-	-	-
531571		Shop Materials - Watertown	454	-	-	-	-	-
		OPERATING EXPENDITURES	1,006	5,491	-	-	-	-
		EXPENDITURES TOTAL	1,006	5,491	-	-	-	-
		EXPENDITURES	1,006	5,491	-	-	-	-
TOTAL BUSINESS UNIT-53471032-Matls Sales,Off Rd-T Wa			1,006	5,491	-	-	-	-
53471181-Matls Sales,Off Rd-V Sullivan								
EXPENDITURES								
531561		Hwy Materials - V Sullivan	4,756	6,870	-	-	-	-
		OPERATING EXPENDITURES	4,756	6,870	-	-	-	-
		EXPENDITURES TOTAL	4,756	6,870	-	-	-	-
		EXPENDITURES	4,756	6,870	-	-	-	-
TOTAL BUSINESS UNIT-53471181-Matls Sales,Off Rd-V Su			4,756	6,870	-	-	-	-
53471241-Matls Sales,Off Rd-C Jefferson								
EXPENDITURES								
531561		Hwy Materials - C Jefferson	3,609	449	-	-	-	-
		OPERATING EXPENDITURES	3,609	449	-	-	-	-
		EXPENDITURES TOTAL	3,609	449	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES			3,609	449	-	-	-	-
TOTAL BUSINESS UNIT-53471241-Matls Sales,Off Rd-C Je			3,609	449	-	-	-	-
53471371-Matls Sales,Off Rd-Cntrl Srvcs								
EXPENDITURES								
531571		Shop Materials-Central Services	766	516	-	-	-	-
		OPERATING EXPENDITURES	766	516	-	-	-	-
EXPENDITURES TOTAL			766	516	-	-	-	-
EXPENDITURES			766	516	-	-	-	-
TOTAL BUSINESS UNIT-53471371-Matls Sales,Off Rd-Cntr			766	516	-	-	-	-
53471378-Matl Sales-Econ Dev								
EXPENDITURES								
531571		Shop Materials-Econ Dev	1,315	535	-	-	-	-
		OPERATING EXPENDITURES	1,315	535	-	-	-	-
EXPENDITURES TOTAL			1,315	535	-	-	-	-
EXPENDITURES			1,315	535	-	-	-	-
TOTAL BUSINESS UNIT-53471378-Matl Sales-Econ Dev			1,315	535	-	-	-	-
53471379-Matls Sales,Off Rd-EM								
EXPENDITURES								
531571		Shop Materials - EM Gov	275	164	-	-	-	-
		OPERATING EXPENDITURES	275	164	-	-	-	-
EXPENDITURES TOTAL			275	164	-	-	-	-
EXPENDITURES			275	164	-	-	-	-
TOTAL BUSINESS UNIT-53471379-Matls Sales,Off Rd-EM			275	164	-	-	-	-
53471380-Matls Sales,Off Rd-Fair								
EXPENDITURES								
531571		Shop Materials - Fair	4,404	30	-	-	-	-
		OPERATING EXPENDITURES	4,404	30	-	-	-	-
EXPENDITURES TOTAL			4,404	30	-	-	-	-
EXPENDITURES			4,404	30	-	-	-	-
TOTAL BUSINESS UNIT-53471380-Matls Sales,Off Rd-Fair			4,404	30	-	-	-	-
53471383-Matls Sales,Off Rd-HS								
EXPENDITURES								
531561		Highway Materials HUMANSERVICE	2,328	1,810	-	-	-	-
531571		Shop Materials - HS	47,248	28,592	-	-	-	-
		OPERATING EXPENDITURES	49,576	30,403	-	-	-	-
EXPENDITURES TOTAL			49,576	30,403	-	-	-	-
EXPENDITURES			49,576	30,403	-	-	-	-
TOTAL BUSINESS UNIT-53471383-Matls Sales,Off Rd-HS			49,576	30,403	-	-	-	-
53471384-Matls Sales,Off Rd-Land Consv								

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES								
531571		Shop Materials - Land Conserv	1,288	331	-	-	-	-
		OPERATING EXPENDITURES	1,288	331	-	-	-	-
EXPENDITURES TOTAL			1,288	331	-	-	-	-
EXPENDITURES			1,288	331	-	-	-	-
TOTAL BUSINESS UNIT-53471384-Matls Sales,Off Rd-Land			1,288	331	-	-	-	-
53471385-Matls Sales,Off Rd-Surveyor								
EXPENDITURES								
531571		Shop Materials - Surveying	427	316	-	-	-	-
		OPERATING EXPENDITURES	427	316	-	-	-	-
EXPENDITURES TOTAL			427	316	-	-	-	-
EXPENDITURES			427	316	-	-	-	-
TOTAL BUSINESS UNIT-53471385-Matls Sales,Off Rd-Surv			427	316	-	-	-	-
53471389-Matls Sales,Off Rd-Parks								
EXPENDITURES								
531561		Hwy Materials - Parks	3,739	2,152	-	-	-	-
531571		Shop Materials - Parks	-	12	-	-	-	-
		OPERATING EXPENDITURES	3,739	2,164	-	-	-	-
EXPENDITURES TOTAL			3,739	2,164	-	-	-	-
EXPENDITURES			3,739	2,164	-	-	-	-
TOTAL BUSINESS UNIT-53471389-Matls Sales,Off Rd-Park			3,739	2,164	-	-	-	-
53471390-Matls Sales,Off Rd-Zoning								
EXPENDITURES								
531571		Shop Materials - Zoning	1,615	706	-	-	-	-
		OPERATING EXPENDITURES	1,615	706	-	-	-	-
EXPENDITURES TOTAL			1,615	706	-	-	-	-
EXPENDITURES			1,615	706	-	-	-	-
TOTAL BUSINESS UNIT-53471390-Matls Sales,Off Rd-Zoni			1,615	706	-	-	-	-
53471392-Matls Sales,Off Rd-Sheriff								
EXPENDITURES								
531562		DP Highway Materials	451	250	-	-	-	-
531571		Shop Materials - Sheriff	136,263	79,441	-	-	-	-
		OPERATING EXPENDITURES	136,714	79,691	-	-	-	-
EXPENDITURES TOTAL			136,714	79,691	-	-	-	-
EXPENDITURES			136,714	79,691	-	-	-	-
TOTAL BUSINESS UNIT-53471392-Matls Sales,Off Rd-Sher			136,714	79,691	-	-	-	-
53471539-Matls Sales,Off Rd-Misc Loc								
EXPENDITURES								
531561		Hwy Materials - Misc	52,313	37,201	-	-	-	-
		OPERATING EXPENDITURES	52,313	37,201	-	-	-	-
EXPENDITURES TOTAL			52,313	37,201	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES			52,313	37,201	-	-	-	-
TOTAL BUSINESS UNIT-53471539-Matls Sales,Off Rd-Misc			52,313	37,201	-	-	-	-
53490 -Other Road Related Services								
REVENUES								
472311		Municipal Off Road	5,243	385	5,000	5,000	5,000	5,000
474100		Local Department	-	-	46,831	46,831	48,556	48,556
474111		Surveyor	92	-	-	-	-	-
474118		Parks Interdepartment Billed	36,149	722	-	-	-	-
474119		Courthouse Interdepart Billed	5,686	-	-	-	-	-
474120		Sheriff Interdepart Billed	327	191	-	-	-	-
474150		Human Services Billed	322,225	4,010	-	-	-	-
474169		Fair Billed	558	-	-	-	-	-
474170		Land Conservation Billed	40	50	-	-	-	-
474171		Zoning Billed	40	67	-	-	-	-
REVENUES TOTAL			370,360	5,424	51,831	51,831	53,556	53,556
EXPENDITURES								
511210		Wages-Regular	-	-	15,000	15,000	15,000	15,000
511220		Wages-Overtime	-	-	500	500	500	500
SALARIES TOTAL			-	-	15,500	15,500	15,500	15,500
512130		Highway Incidental	-	-	8,931	8,931	10,656	10,656
FRINGE TOTAL			-	-	8,931	8,931	10,656	10,656
TOTAL SALARIES AND FRINGES			-	-	24,431	24,431	26,156	26,156
531396		Field Tools	-	-	300	300	300	300
531561		Highway Materials	-	-	1,500	1,500	1,500	1,500
531562		DP Highway Materials	-	-	12,000	12,000	12,000	12,000
531563		Oil Change Discounts	-	-	7,000	7,000	7,000	7,000
531571		Shop Materials	-	-	200	200	200	200
543943		Shop Services Allocation	-	-	400	400	400	400
544534		Machinery Rental	-	-	6,000	6,000	6,000	6,000
OPERATING EXPENDITURES			-	-	27,400	27,400	27,400	27,400
EXPENDITURES TOTAL			-	-	51,831	51,831	53,556	53,556
REVENUES			370,360	5,424	51,831	51,831	53,556	53,556
EXPENDITURES			-	-	51,831	51,831	53,556	53,556
TOTAL BUSINESS UNIT-53490 -Other Road Related Servi			(370,360)	(5,424)	-	-	-	-
53490022-Othr Rd Relatd Serv-T Oakland								
EXPENDITURES								
511220		Wages-Overtime-Tn Oakland	-	23	-	-	-	-
SALARIES TOTAL			-	23	-	-	-	-
512130		Highway Incidental-Tn Oakland	-	14	-	-	-	-
FRINGE TOTAL			-	14	-	-	-	-
TOTAL SALARIES AND FRINGES			-	37	-	-	-	-
EXPENDITURES TOTAL			-	37	-	-	-	-
EXPENDITURES			-	37	-	-	-	-
TOTAL BUSINESS UNIT-53490022-Othr Rd Relatd Serv-T C			-	37	-	-	-	-
53490371-Othr Rd Relatd Serv-Cntrl Svcs								
EXPENDITURES								
531349		Other Oper Exps-Cental Services	5,522	-	-	-	-	-
531562		DP Hwy Materials - Cental Serv	69	-	-	-	-	-
531563		Oil Change Disc - Central Serv	65	-	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
543943		Shop Serv Alloc - Central Serv	56	-	-	-	-	-
543951		Year End Alloc - Central Serv	(26)	-	-	-	-	-
		OPERATING EXPENDITURES	5,686	-	-	-	-	-
		EXPENDITURES TOTAL	5,686	-	-	-	-	-
		EXPENDITURES	5,686	-	-	-	-	-
TOTAL BUSINESS UNIT-53490371-Othr Rd Relatd Serv-Cn			5,686	-	-	-	-	-

53490380-Othr Rd Relatd Serv-Fair

EXPENDITURES								
511210		Wages-Regular - Fair	72	1,292	-	-	-	-
		SALARIES TOTAL	72	1,292	-	-	-	-
512130		Hwy Incidental - Fair	42	888	-	-	-	-
		FRINGE TOTAL	42	888	-	-	-	-
		TOTAL SALARIES AND FRINGES	114	2,180	-	-	-	-
531396		Field Tools - Fair	1	26	-	-	-	-
531561		Hwy Materials - Fair	-	8,555	-	-	-	-
531562		DP Hwy Materials - Fair	92	-	-	-	-	-
543943		Shop Serv Alloc - Fair	83	-	-	-	-	-
544534		Machinery Rental - Fair	267	2,813	-	-	-	-
		OPERATING EXPENDITURES	444	11,394	-	-	-	-
		EXPENDITURES TOTAL	558	13,574	-	-	-	-
		EXPENDITURES	558	13,574	-	-	-	-
TOTAL BUSINESS UNIT-53490380-Othr Rd Relatd Serv-Fai			558	13,574	-	-	-	-

53490383-Othr Rd Relatd Serv-HS

EXPENDITURES								
511210		Wages-Regular - HS	46,013	1,199	-	-	-	-
511220		Wages-Overtime HS	1,514	-	-	-	-	-
		SALARIES TOTAL	47,527	1,199	-	-	-	-
512130		Hwy Incidental - HS	27,398	827	-	-	-	-
		FRINGE TOTAL	27,398	827	-	-	-	-
		TOTAL SALARIES AND FRINGES	74,925	2,027	-	-	-	-
529642		Purchased Services-HS	6,337	-	-	-	-	-
531396		Field Tools - Human Serv	2,319	24	-	-	-	-
531561		Highway Materials-HS	31,769	5	-	-	-	-
531562		DP Hwy Materials - Human Serv	127,975	-	-	-	-	-
531563		Oil Change Disc - HS	7,050	2,970	-	-	-	-
531571		Shop Materials - HS	51	-	-	-	-	-
543943		Shop Serv Alloc - HS	3,882	1,212	-	-	-	-
543951		Year End Alloc - HS	(966)	(496)	-	-	-	-
544534		Machinery Rental - HS	68,884	97	-	-	-	-
		OPERATING EXPENDITURES	247,300	3,813	-	-	-	-
		EXPENDITURES TOTAL	322,225	5,839	-	-	-	-
		EXPENDITURES	322,225	5,839	-	-	-	-
TOTAL BUSINESS UNIT-53490383-Othr Rd Relatd Serv-HS			322,225	5,839	-	-	-	-

53490384-Othr Rd Relatd Serv-Land Cons

EXPENDITURES								
531563		Oil Change Disc - Land Conserv	38	45	-	-	-	-
543943		Shop Serv Alloc - Land Conserv	28	34	-	-	-	-
543951		Year End Alloc - Land Conserv	(25)	(29)	-	-	-	-
		OPERATING EXPENDITURES	40	50	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES TOTAL			40	50	-	-	-	-
EXPENDITURES			40	50	-	-	-	-
TOTAL BUSINESS UNIT-53490384-Othr Rd Relatd Serv-Lar			40	50	-	-	-	-

53490385-Othr Rd Relatd Serv-Surveyor

EXPENDITURES								
531563		Oil Change Disc - Surveying	65	-	-	-	-	-
543943		Shop Serv Alloc - Surveying	56	-	-	-	-	-
543951		Year End Alloc - Surveying	(29)	-	-	-	-	-
OPERATING EXPENDITURES			92	-	-	-	-	-
EXPENDITURES TOTAL			92	-	-	-	-	-
EXPENDITURES			92	-	-	-	-	-
TOTAL BUSINESS UNIT-53490385-Othr Rd Relatd Serv-Su			92	-	-	-	-	-

53490389-Othr Rd Relatd Serv-Parks

EXPENDITURES								
511210		Wages-Regular - Parks	4,343	247	-	-	-	-
511220		Wages-Overtime - Parks	62	-	-	-	-	-
SALARIES TOTAL			4,404	247	-	-	-	-
512130		Hwy Incidental - Parks	2,546	142	-	-	-	-
FRINGE TOTAL			2,546	142	-	-	-	-
TOTAL SALARIES AND FRINGES			6,951	389	-	-	-	-
531396		Field Tools - Parks	207	12	-	-	-	-
531561		Hwy Materials - Parks	1,499	159	-	-	-	-
531562		DP Hwy Materials - Parks	18,860	70	-	-	-	-
543943		Shop Serv Alloc - Parks	249	-	-	-	-	-
544534		Machinery Rental - Parks	8,384	92	-	-	-	-
OPERATING EXPENDITURES			29,199	333	-	-	-	-
EXPENDITURES TOTAL			36,149	722	-	-	-	-
EXPENDITURES			36,149	722	-	-	-	-
TOTAL BUSINESS UNIT-53490389-Othr Rd Relatd Serv-Pa			36,149	722	-	-	-	-

53490390-Othr Rd Relatd Serv-Zoning

EXPENDITURES								
531563		Oil Change Discounts-Zoning	41	52	-	-	-	-
543943		Shop Services Alloc-Zoning	28	14	-	-	-	-
543951		Year End Alloc-Zoning	(29)	-	-	-	-	-
OPERATING EXPENDITURES			40	67	-	-	-	-
EXPENDITURES TOTAL			40	67	-	-	-	-
EXPENDITURES			40	67	-	-	-	-
TOTAL BUSINESS UNIT-53490390-Othr Rd Relatd Serv-Zo			40	67	-	-	-	-

53490392-Othr Rd Relatd Serv-Sheriff

EXPENDITURES								
531562		DP Hwy Materials -Sheriff	327	668	-	-	-	-
OPERATING EXPENDITURES			327	668	-	-	-	-
EXPENDITURES TOTAL			327	668	-	-	-	-
EXPENDITURES			327	668	-	-	-	-

Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
TOTAL BUSINESS UNIT-53490392-Othr Rd Relatd Serv-Sh			327	668	-	-	-	-

53490539-Othr Rd Relatd Serv-Misc Loc

EXPENDITURES

511210	Wages-Regular - Misc Loc	987	41	-	-	-	-
	SALARIES TOTAL	987	41	-	-	-	-
512130	Hwy Incidental - Misc Loc	569	28	-	-	-	-
	FRINGE TOTAL	569	28	-	-	-	-
	TOTAL SALARIES AND FRINGES	1,556	69	-	-	-	-
531396	Field Tools - Misc Loc	48	1	-	-	-	-
531561	Hwy Materials - Misc	13	180	-	-	-	-
544534	Machinery Rental - Misc	3,626	54	-	-	-	-
	OPERATING EXPENDITURES	3,687	235	-	-	-	-
	EXPENDITURES TOTAL	5,243	304	-	-	-	-
	EXPENDITURES	5,243	304	-	-	-	-
TOTAL BUSINESS UNIT-53490539-Othr Rd Relatd Serv-Misc			5,243	304	-	-	-

53491378-Fleet/Econ Dev

REVENUES

474135	County Fleet Billed - Fleet/ED	238	49	-	-	-	-
	REVENUES TOTAL	238	49	-	-	-	-

EXPENDITURES

531563	Oil Change Discounts-Fleet/ED	185	60	-	-	-	-
543943	Shop Services Alloc-Fleet/ED	157	33	-	-	-	-
543951	Year End Allocation-Fleet/ED	(104)	(44)	-	-	-	-
	OPERATING EXPENDITURES	238	49	-	-	-	-
	EXPENDITURES TOTAL	238	49	-	-	-	-
	REVENUES	238	49	-	-	-	-
	EXPENDITURES	238	49	-	-	-	-
TOTAL BUSINESS UNIT-53491378-Fleet/Econ Dev			(0)	(0)	-	-	-

53491383-Fleet/Human Services

REVENUES

474135	County Fleet Billed - Fleet/HS	1,671	2,005	-	-	-	-
	REVENUES TOTAL	1,671	2,005	-	-	-	-

EXPENDITURES

531563	Oil Change Discounts-Fleet/HS	1,435	1,709	-	-	-	-
543943	Shop Services Alloc-Fleet/HS	1,116	1,309	-	-	-	-
543951	Year End Allocation-Fleet/HS	(879)	(1,012)	-	-	-	-
	OPERATING EXPENDITURES	1,671	2,005	-	-	-	-
	EXPENDITURES TOTAL	1,671	2,005	-	-	-	-
	REVENUES	1,671	2,005	-	-	-	-
	EXPENDITURES	1,671	2,005	-	-	-	-
TOTAL BUSINESS UNIT-53491383-Fleet/Human Services			-	0	-	-	-

53491384-Fleet/Land Conservation

REVENUES

474135	County Fleet Billed-Land Conse	-	50	-	-	-	-
--------	--------------------------------	---	----	---	---	---	---

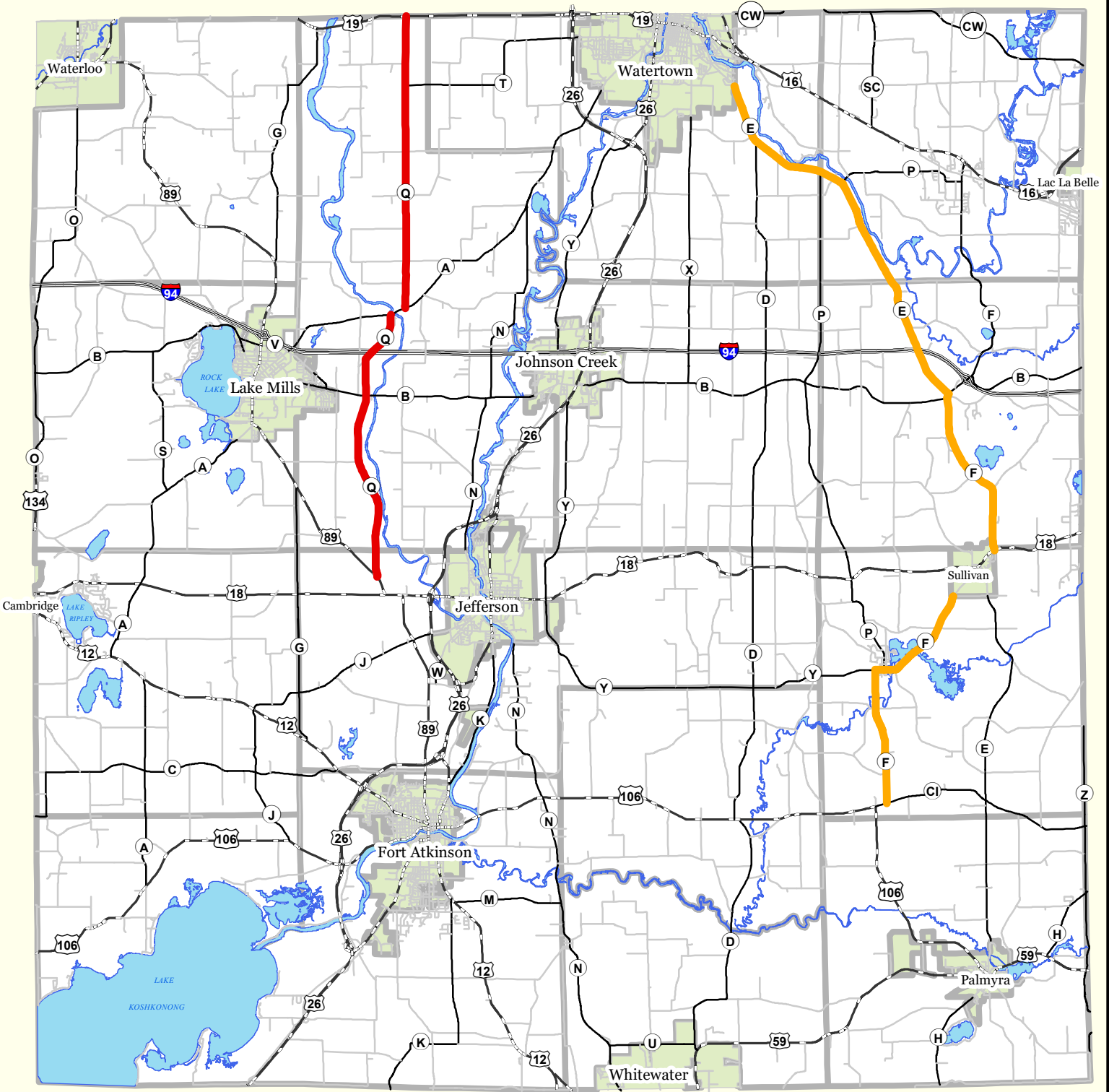
Highway Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES TOTAL			-	50	-	-	-	-
REVENUES			-	50	-	-	-	-
TOTAL BUSINESS UNIT-53491384-Fleet/Land Conservation			-	50	-	-	-	-
53491390-Fleet/Zoning								
REVENUES								
474135		County Fleet Billed-Zoning	-	93	-	-	-	-
REVENUES TOTAL			-	93	-	-	-	-
EXPENDITURES								
531563		Oil Change Discounts-Zoning	-	68	-	-	-	-
543943		Shop Services Alloc-Zoning	-	58	-	-	-	-
543951		Year End Allocation-Zoning	-	(32)	-	-	-	-
OPERATING EXPENDITURES			-	93	-	-	-	-
EXPENDITURES TOTAL			-	93	-	-	-	-
REVENUES			-	93	-	-	-	-
EXPENDITURES			-	93	-	-	-	-
TOTAL BUSINESS UNIT-53491390-Fleet/Zoning			-	(0)	-	-	-	-
REVENUES			12,993,347	5,043,193	11,875,419	11,875,419	13,691,556	13,691,556
EXPENDITURES			11,919,826	4,605,134	11,875,419	11,875,419	13,691,556	13,691,556
TOTAL Highway Department DEPARTMENT			(1,073,521)	(438,059)	-	-	-	-



2023 HIGHWAY PROJECTS

JEFFERSON COUNTY, WI



PROJECT TYPE

- **STP Rural**
- CTH F (CTH CI - CTH B) 9.5 miles
- CTH E (CTH F - Watertown) 9.0 miles

- **Pulverize / Pave**
- CTH Q (STH 89 - STH 19) 12.9 miles

ROAD CLASSIFICATION

- Interstate
- State
- County
- Local

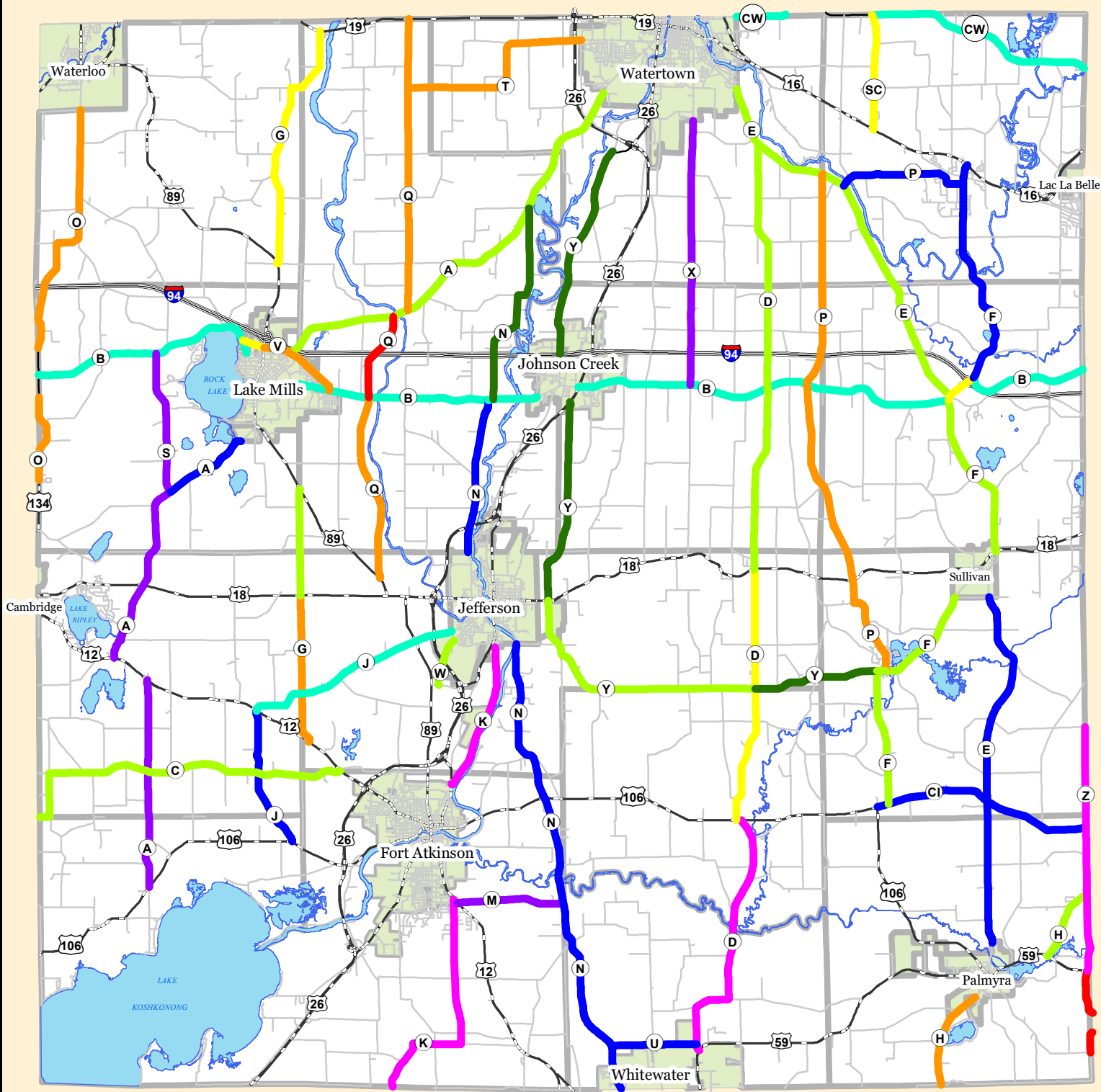
FEATURES

- City or Village
- Township
- Open Water

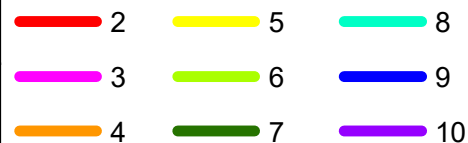


2022 PAVEMENT RATINGS

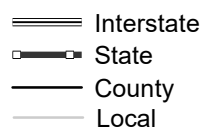
JEFFERSON COUNTY, WI



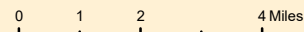
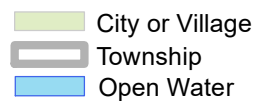
PAVEMENT RATING



ROAD CLASSIFICATION



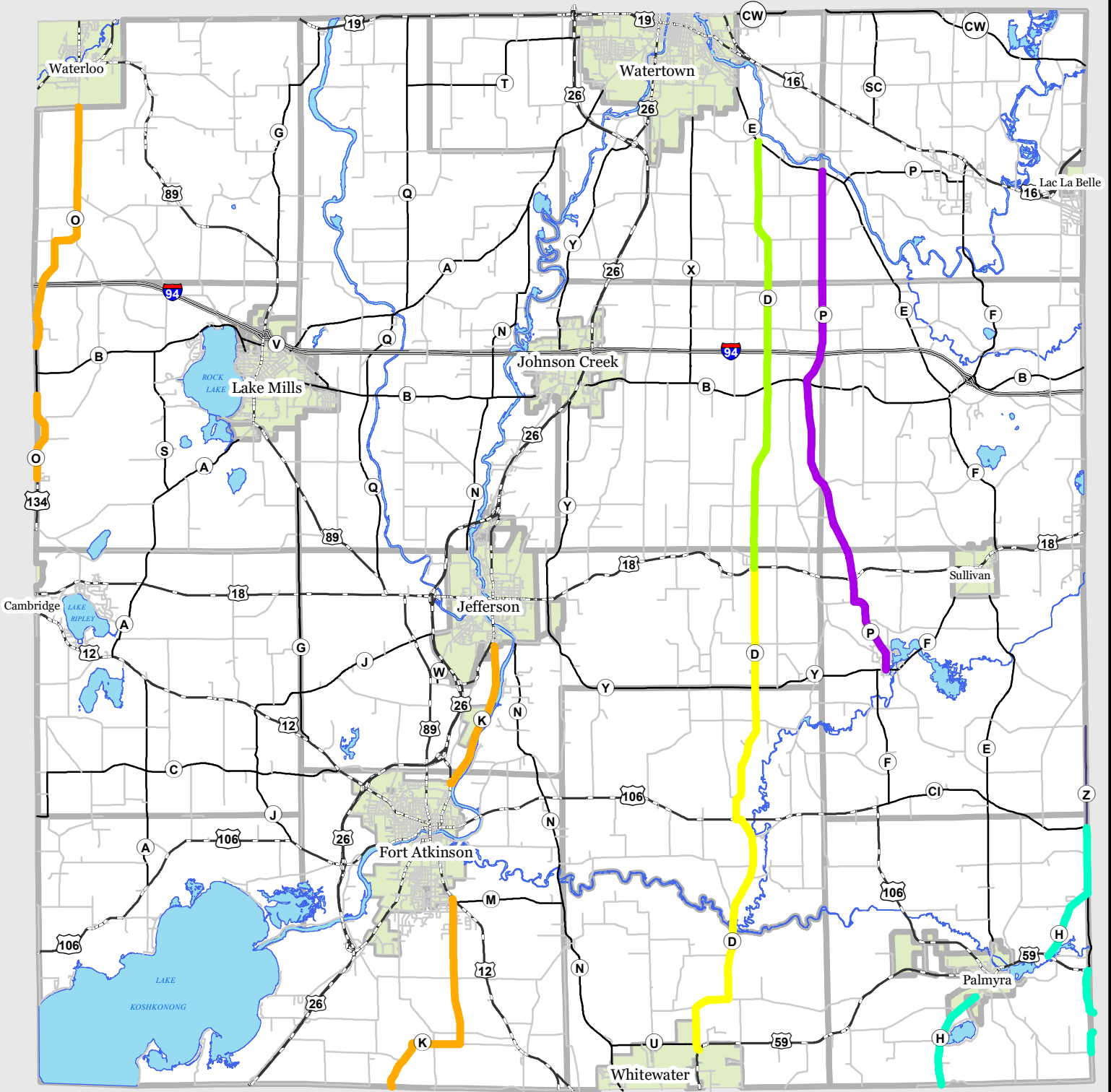
FEATURES



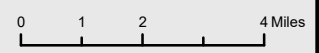


FIVE YEAR IMPROVEMENT PLAN

JEFFERSON COUNTY, WI



PROJECT YEAR		ROAD CLASSIFICATION	FEATURES
	2024	Interstate	City or Village
	2025	State	Township
	2026	County	Open Water
	2027	Local	
	2028		



**JEFFERSON COUNTY
PROJECT BUDGET-2023**

Project Title CTH Q (STH 89 - STH 19) **Priority #** _____

Department Highway

Proposed 2023 Budget \$ 4,300,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	4,300,000
Land Purchase	-	Revenue	-
Construction	4,300,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
Total	4,300,000	Total	4,300,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget Yes
(Highlight) No

Ongoing Expenses		Sources of Funds	
Permitting/licensing/reg	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/sewer)	-	Carryover Funds	-
Maintenance/supplies/ƒ	-	State Aids	-
Other costs (please exp	-	Other	-
Total	-	Total	-

This is a new asset or it replaces an existing asset (highlight):

New
 Replacement

Future Cost to Complete this Project (Please Describe):

Road construction costs typically increase at or above inflation so delaying projects will cost more along with additional deterioration of the road base that may also increase the cost of the project.

Project Scope and Description:

Pulverizing and resurfacing the roadway with new pavement and shoulders.

Justification and Need of Project:

Roadway is in poor condition, safety to the public.

Alternatives:

Do nothing and continue to patch the highway.

**JEFFERSON COUNTY
PROJECT BUDGET-2024**

Project Title CTH K (Rock County Line - Jefferson) **Priority #** _____

Department Highway

Proposed 2024 Budget \$ 3,000,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	3,000,000
Land Purchase	-	Revenue	-
Construction	3,000,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
Total	3,000,000	Total	3,000,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget Yes
(Highlight) No

Ongoing Expenses		Sources of Funds	
Permitting/licensing/req	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/sewer)	-	Carryover Funds	-
Maintenance/supplies/	-	State Aids	-
Other costs (please ex	-	Other	-
Total	-	Total	-

This is a new asset or it replaces an existing asset (highlight):

New
 Replacement

Future Cost to Complete this Project (Please Describe):

Road construction costs typically increase at or above inflation so delaying projects will cost more along with additional deterioration of the road base that may also increase the cost of the project.

Project Scope and Description:

Pulverizing and resurfacing the roadway with new pavement and shoulders.

Justification and Need of Project:

Roadway is in poor condition, safety to the public.

**JEFFERSON COUNTY
PROJECT BUDGET-2024**

Project Title CTH W, M, U

Priority # _____

Department Highway

Proposed 2024 Budget \$ 1,500,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost	
Planning, Design & Engineering	
Land Purchase	-
Construction	1,500,000
Equipment	-
Other	-
Debt Issuance Cost	-
Total	1,500,000

Sources of Funds	
Levy	1,500,000
Revenue	-
Bonds or Notes	-
Carryover Funds	-
State Aids	-
Other	-
Total	1,500,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget Yes
(Highlight) No

Ongoing Expenses	
Permitting/licensing/registration	-
Insurance	-
Fuel/Energy	-
Utilities (water/sewer)	-
Maintenance/supplies/parts	-
Other costs (please explain)	-
Total	-

Sources of Funds	
Levy	-
Revenue	-
Bonds or Notes	-
Carryover Funds	-
State Aids	-
Other	-
Total	-

This is a new asset or it replaces an existing asset (highlight):

New
 Replacement

Future Cost to Complete this Project (Please Describe):

Road construction costs typically increase at or above inflation so delaying projects will cost more along with additional deterioration of the road base that may also increase the cost of the project.

Project Scope and Description:

Pulverizing and resurfacing the roadway with new pavement and shoulders.

Justification and Need of Project:

Roadway is in poor condition, safety to the public.

Alternatives:

Do nothing and continue to patch the highway.

**JEFFERSON COUNTY
PROJECT BUDGET-2025**

Project Title CTH O (Dane County - Waterloo), CTH V **Priority #** _____

Department Highway

Proposed 2025 Budget \$ 3,600,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	3,600,000
Land Purchase		Revenue	-
Construction	3,600,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
Total	3,600,000	Total	3,600,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget Yes
(Highlight) No

Ongoing Expenses		Sources of Funds	
Permitting/licensing/reg	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/sewer)	-	Carryover Funds	-
Maintenance/supplies/ƒ	-	State Aids	-
Other costs (please exp	-	Other	-
Total	-	Total	-

This is a new asset or it replaces an existing asset (highlight):

New
 Replacement

Future Cost to Complete this Project (Please Describe):

Road construction costs typically increase at or above inflation so delaying projects will cost more along with additional deterioration of the road base that may also increase the cost of the project.

Project Scope and Description:

Pulverizing and resurfacing the roadway with new pavement and shoulders.

Justification and Need of Project:

Roadway is in poor condition, safety to the public.

Alternatives:

Do nothing and continue to patch the highway.

**JEFFERSON COUNTY
PROJECT BUDGET-2026**

Project Title CTH D (STH 59 - US 18) **Priority #** _____

Department Highway

Proposed 2026 Budget \$ 3,600,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost	Sources of Funds
Planning, Design & Engineering	Levy 3,500,000
Land Purchase -	Revenue -
Construction 3,600,000	Bonds or Notes -
Equipment -	Carryover Funds -
Other -	State Aids 100,000
Debt Issuance Cost -	Other -
Total 3,600,000	Total 3,600,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating bud Yes
(Highlight) No

Ongoing Expenses	Sources of Funds
Permitting/licensing/rec -	Levy -
Insurance -	Revenue -
Fuel/Energy -	Bonds or Notes -
Utilities (water/sewer) -	Carryover Funds -
Maintenance/supplies/ç -	State Aids -
Other costs (please exç -	Other -
Total -	Total -

This is a new asset or it replaces an existing asset (highlight):

New
 Replacement

Future Cost to Complete this Project (Please Describe):

Road construction costs typically increase at or above inflation so delaying projects will cost more along with additional deterioration of the road base that may also increase the cost of the project.

Project Scope and Description:

Pulverizae and resurfacing the roadway with new pavement and shoulders.

Justification and Need of Project:

Roadway is in poor condition, safety to the public.

Alternatives:

Do nothing and continue to patch the highway.

**JEFFERSON COUNTY
PROJECT BUDGET-2027**

Project Title CTH D (US 18 - CTH E) **Priority #** _____

Department Highway

Proposed 2027 Budget \$ 3,600,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	3,500,000
Land Purchase	-	Revenue	-
Construction	3,600,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	100,000
Debt Issuance Cost	-	Other	-
Total	3,600,000	Total	3,600,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget Yes
(Highlight) No

Ongoing Expenses		Sources of Funds	
Permitting/licensing/req	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/sewer)	-	Carryover Funds	-
Maintenance/supplies/	-	State Aids	-
Other costs (please ex	-	Other	-
Total	-	Total	-

This is a new asset or it replaces an existing asset (highlight):

New
 Replacement

Future Cost to Complete this Project (Please Describe):

Road construction costs typically increase at or above inflation so delaying projects will cost more along with additional deterioration of the road base that may also increase the cost of the project.

Project Scope and Description:

Pulverizing and resurfacing the roadway with new pavement and shoulders.

Justification and Need of Project:

Roadway is in poor condition, safety to the public.

Alternatives:

Do nothing and continue to patch the highway.

**JEFFERSON COUNTY
PROJECT BUDGET-2028**

Project Title CTH H, Z **Priority #** _____

Department Highway

Proposed 2028 Budget \$ 3,700,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	3,600,000
Land Purchase	-	Revenue	-
Construction	3,700,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	100,000
Debt Issuance Cost	-	Other	-
Total	3,700,000	Total	3,700,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating bud Yes
(Highlight) No

Ongoing Expenses		Sources of Funds	
Permitting/licensing/req	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/sewer)	-	Carryover Funds	-
Maintenance/supplies/ƒ	-	State Aids	-
Other costs (please exp	-	Other	-
Total	-	Total	-

This is a new asset or it replaces an existing asset (highlight):

New
 Replacement

Future Cost to Complete this Project (Please Describe):

Road construction costs typically increase at or above inflation so delaying projects will cost more along w additional deterioration of the road base that may also increase the cost of the project.

Project Scope and Description:

Pulverizing and resurfacing the roadway with new pavement and shoulders.

Justification and Need of Project:

Roadway is in poor condition, safety to the public.

Alternatives:

Do nothing and continue to patch the highway.

Human Services



Human Services Department

DEPARTMENT MISSION

Enhance the quality of life for individuals and families living in Jefferson County by addressing their needs in a respectful manner, while honoring their independence and cultural differences.

DEPARTMENT GOALS

Program Title	Desired Results	Mandates or References	Objectives	Link to Strategic Plan	Completion Date
ADMINISTRATION					
Fiscal	Accurately complete all county, state, and federal reports and billing.	State and Federal budget acts Medicaid and Medicare requirements.	100% compliance with reporting requirements as denoted on work chart.	Guiding Principles Strategy 1.3	12/31/23
Maintenance	Maintain buildings and grounds while planning for future.	46	100% of capital projects completed on time and within budget.	Strategy 1.3	12/31/23
AGING & DISABILITY RESOURCE CENTER (ADRC)					
ADRC	Provide accurate, unbiased information on all aspects of life related to aging or living with a disability; and serves as the access point for publicly-funded long-term care.	46.283, DHS 10	100% compliance with the State contract.	Goal 3 Strategy 5.4	12/31/23
Adult Protective Services and Elder Abuse	Ensure vulnerable adults, aged 18+ are aware of and have access to Adult Protective Services 24/7.	46.283, 46.90, 51, and 55	100% of referrals are responded to within the time frames contained in the statute.	Goal 3 Strategy 5.4	12/31/23
Senior Dining Program	Serve & deliver, without interruption, well-balanced meals to seniors who request them in our service area, and to those who have the greatest economic or social need.	Older American's Act (OAA)	95% of qualifying individuals who request home delivered meals receive them.	Goal 3 Strategy 5.4	12/31/23
Transportation	Provide medical transportation to seniors and persons with disabilities	85.21	100% of qualifying ride requests is met.	Goal 7 Strategy 7.1	12/31/23

Program Title	Desired Results	Mandates or References	Objectives	Link to Strategic Plan	Completion Date
BEHAVIORAL HEALTH DIVISION					
Community Support Program	Integrated services for people with severe and persistent mental illness.	51 AR 63	72% of all treatment plan goals are met.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23
Community Recovery Services	Residential services for people with mental health and substance abuse.	51	100% compliance with CRS rules.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23
Comprehensive Community Services	Recovery based community, mental health, and substance abuse services.	Supports 51 services AR 36	72% of all treatment plan goals are met.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23
Emergency Mental Health	24/7 mobile response to all crisis call.	51	Giving consideration to lethality and acuity, maintain diversion rate to least restrictive setting.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23
Outpatient Alcohol and Other Drugs Clinic	Treatment services for substance use including opioid addictions.	75	Decrease Brief Alcohol Monitoring Scores.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23
Outpatient Mental Health Clinic	Provide mental health counseling.	51 AR 35	PHQ 9 score will improve by 2%.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23
CHILD & FAMILY DIVISION					
Birth to Three	Supporting Families in promoting the growth and development of their children.	46 and 51 AR 910	The Birth to Three Program will be issued a notification of 100% compliance with the Federally Compliance Indicators by DHS.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23
Busy Bee Pre-School	Supporting Families in promoting the growth and development of their children.	46 and 51 AR 910	Busy Bees Pre-School will maintain a 4-star rating from the Young Star Program.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23

Program Title	Desired Results	Mandates or References	Objectives	Link to Strategic Plan	Completion Date
Children in Need of Protective Service (CPS)	Monitor safety, well-being, and permanence for all children found to need protection or services by the courts.	48	All CPS workers will have a full disclosure meeting with families within the first 60 days of case assignment to ongoing staff.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23
Children Long Term Support	Home and Community-based services that provide Medicaid funding for children with substantial functional needs.	46	All six-month individual service plans will have 100% compliance with mandates.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23
Coordinated Service Team	Strength based and team centered Services for children involved in systems in of care	46	90% of all children will remain in their home.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23
Intake	Provides a single access point for all children, youth and family service needs.	48, 938	100% of all State and Federal timelines will be met.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23
Youth Justice Integrated Services	Provide evidence-based treatment and supervision to all court ordered youth.	938	Monthly structured treatment staffing's will be held monthly for our youth in Residential Care Centers.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23
ECONOMIC SUPPORT DIVISION					
Child Care-Wisconsin Shares	Provides financial assistance for child care expenses to those who meet income guidelines.	46 and 49	Meet mandated performance standards including 100% timely processing and accuracy.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23
Energy Assistance	Provides financial assistance to those who have a heating expense and meet income guidelines.	46 and 49	Meet mandated performance standards including 100% timely processing and accuracy.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23
Food Share-Food Stamps	Provides financial assistance to purchase food for those who meet income guidelines.	46 and 49	Meet mandated performance standards including 100% timely processing and accuracy.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23

Medical Assistance and Market Place exchanges	Provides Health Insurance benefits for those who meet income guidelines.	46, 49 and PPACA	Meet mandated performance standards including 100% timely processing and accuracy.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23
Southern Consortium Call Center	Single point of contact for applying for public benefits.	46 and 49	95% of all calls are answered within 10 minutes.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/23

PROGRAM EVALUATION

Program/Service Description	2020	2021	2022(Est)	2023 (Est)
Disability Benefit Specialist-Total Individuals Served.	232	338	375	390
Elderly Benefit Specialist-Total Individuals Served.	433	513	600	650
Information & Assistance-Total Unduplicated Contacts.	9,069	7,697	8254	9000
Information & Assistance-Total Unduplicated Consumers Served.	2,269	2,569	3016	3500
National Family Caregiver-Total Unduplicated Scholarship Recipients.	85	180	198	216
Nutrition Program-Total Congregate Unduplicated Individuals.	293	Closed	100	150
Nutrition Program-Total Home Delivery Unduplicated Individuals.	415	529	525	540
Nutrition Program-Total Delivery Meals.	27,369	40,000	39,600	40,000
Transportation One Way Trips.	6,774	8654	10,000	10,000
Emergency Mental Health Crisis Contacts.	17,233	17,500	15,842	15,100
Mental Health Outpatient Clinic Consumers Served.	937	980	1100	1200
Substance Abuse Outpatient Clinic Consumers Served.	598	600	600	700
Comprehensive Community Services Consumers Served.	226	233	245	300
Community Support Program Consumers Served.	145	154	160	160
Birth to Three-Children Evaluated.	135	270	272	280
Children's' Long-Term Support Families Served.	280	342	425	545
Children Served in Child Protection Services.	230	192	195	190
Youth Justice Families Served.	88	104	167	179
Community Response Programming-Families Served	69	49	53	70
Child Protective Services- Initial Assessments Completed	265	279	276	290
Youth Justice Intake-Delinquency and Truancy Referrals	211	274	384	380
Economic Support Consortium Calls.	115,340	95,654	120,000	155,000

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY:

- The increasing number of children with mental health needs
- The increasing number of people who are homeless and the lack of affordable housing
- The increasing number of people and families impacted by substance use issues
- The number of people over the age of 60 is increasing in Jefferson County
- The public health emergency due to Covid 19 pandemic

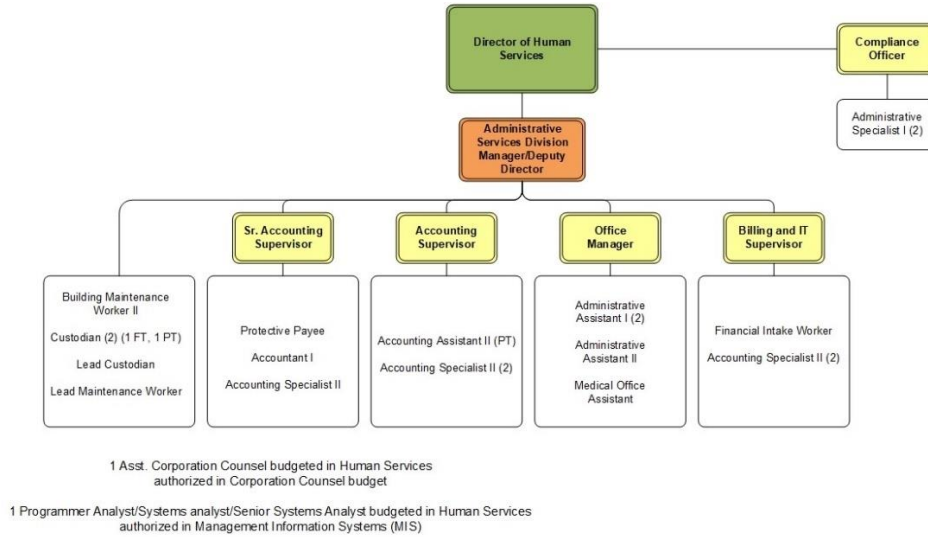
ACCOMPLISHMENTS for 2021 and mid 2022 fiscal years are as follows:

- The Department's key objectives were met in 2021
- The Department's reserve fund was maintained
- The Department ended 2021 with a surplus
- The Nutrition Program successfully offered home delivered meals to all participants due to the pandemic and then safely reopened two congregate sites
- The Transportation program expanded to provide safe rides to and from medical appointments throughout COVID-19 pandemic on Saturdays
- The Transportation program now has two wheelchair accessible van and one minibus to enhance services
- The Adult Disability Resource Center navigated more public long term care determinations and resource needs as more people are now over the age of 60 in the county.
- We have social workers co-located as team members with two law enforcement agencies and have plans to expand to two more jurisdictions. Working in partnership with law enforcement, this allows for people to receive timely community resources.
- Telehealth for psychiatry and mental health and substance use treatment continues to increase access
- As residents of Jefferson County continued to be impacted by the Opioid epidemic, we expanded treatment services to include Recovery Coaches, and more people were able access to residential treatment and sober living
- Delivered an Intensive Outpatient Program for people with substance use issues via telehealth
- The number of children on child protection orders that were served in- home- at the close of 2021 increased and was more than 50% of our total cases were in- home cases. Thus far through 2022, 60% are in- home cases.
- 2022 CLTS Waiver Program Audit (for calendar year 2021) resulted in 94.9% overall rating exceeded the state requirement of 86%.
- Birth to Three was awarded the American Rescue Plan Act to support the Infant, Early Childhood, Mental Health Consultation Program along with other program enhancements focusing on promoting social and emotional development.
- Busy Bees supported nine childcare/ family service agencies to bring Conscious Discipline to their practices.
- Community Response Programming successfully diverted 100% of families from formal court involvement.
- The Children in Crisis Response Guide co-chairs completed training and outreach with every law enforcement jurisdiction in Jefferson County, as well as with the school districts and other community partners.
- The Intake Unit was able to prevent out-of-home placements for 62 children with the use of Targeted Safety Service Funding, creating a savings in alternate care costs of \$484,344.

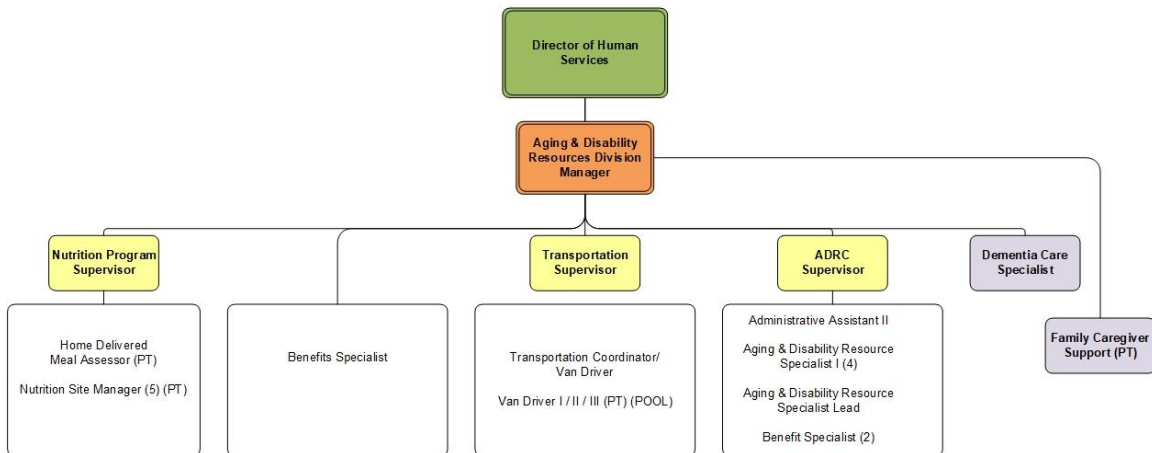
- The Intake Unit was only one of six counties in Wisconsin that was above 95% in completing timely face-to-face contacts on Initial Assessments and were only one of 18 counties that was above 95% in completing Initial Assessments within the 60-day timeline.
- Youth Justice team was awarded a Department of Justice grant to expand and sustain the Restorative Practices in the Schools to Reduce Disproportionate Minority Contact.
- We surpassed all the required performance measures for the Economic Support Consortium

DEPARTMENT ORGANIZATIONAL CHART

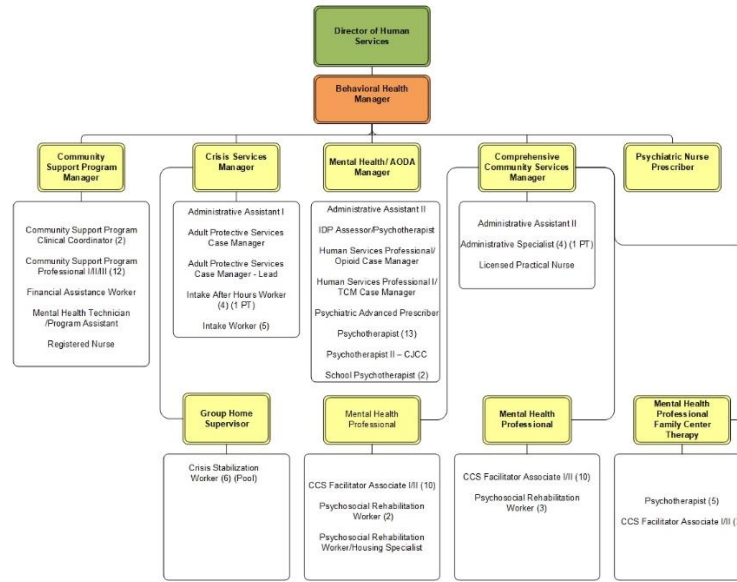
Human Services Administrative Division



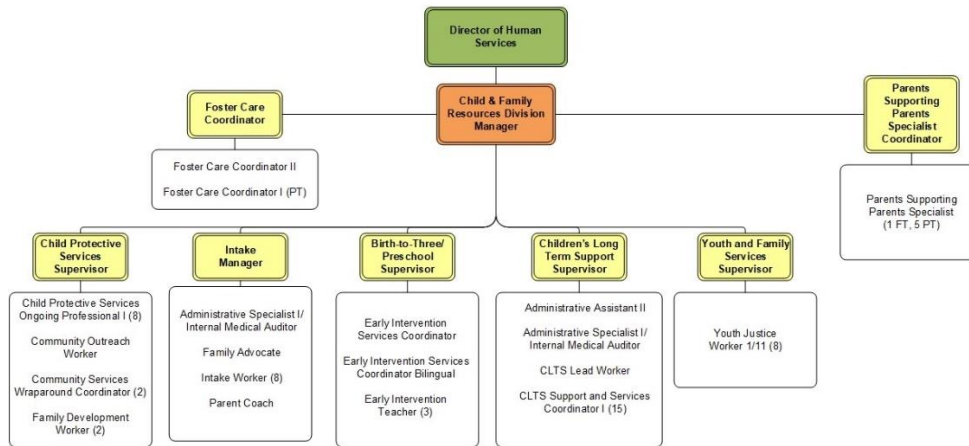
Human Services Aging & Disability Resources Division



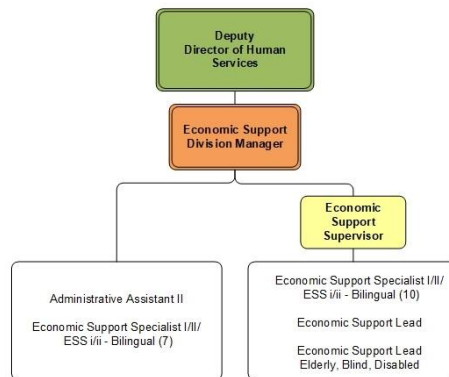
Human Services Behavioral Health Division



Human Services Child & Family Division



Human Services Economic Support Division



Human Services

Financial Summary

	2021 Actual	2022 Estimate	2022	2023	Change from 2022	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	10,374,508	11,959,840	9,879,320	12,359,713	2,480,393	25.11%
Public Charges	7,754,954	7,437,436	9,130,796	11,227,186	2,096,390	22.96%
Intergovernmental Charges	1,438,586	1,339,597	1,452,605	1,423,132	(29,473)	-2.03%
Misc. Revenues	263,124	425,076	461,709	362,417	(99,292)	-21.51%
Other Financing Sources	-	(43,446)	71,554	219,946	148,392	207.38%
Total Revenues	19,831,172	21,118,503	20,995,984	25,592,394	4,596,410	21.89%
Expenditures						
Personnel Expenses	16,156,505	17,192,294	19,179,681	21,744,190	2,564,509	13.37%
Purchased Services	1,804,240	2,074,608	1,781,482	1,970,513	189,031	10.61%
Operating Costs	8,239,494	9,844,161	8,161,197	10,251,290	2,090,093	25.61%
Interdept. Charges	713,382	648,081	648,083	845,215	197,132	30.42%
Other Expenses	170,835	205,758	166,920	213,163	46,243	27.70%
Capital Items	111,789	237,254	143,109	179,892	36,783	25.70%
Other Financing Uses	-	-	-	-	-	0%
Total Expenditures	27,196,245	30,202,156	30,080,472	35,204,263	5,123,791	17.03%
Property Taxes	8,929,321	8,916,065	8,916,065	9,611,869	695,804	7.80%
Addition to (Use of) Fund Balance	1,564,248	(167,588)	(168,423)	-		

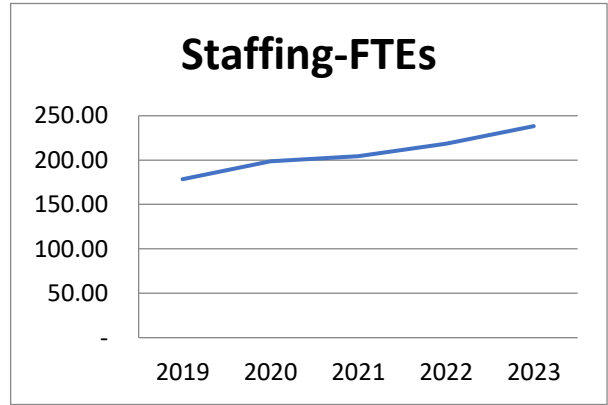
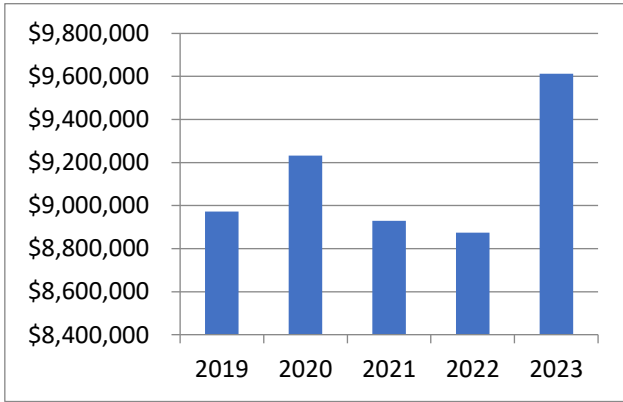
Summary Highlights:

The 2023 budget provides \$9,611,869 in tax levy, which is a \$695,804 increase in levy from the 2022 amended budget. This is primarily due to an increase in personnel costs.

Summary of Capital Items:

\$ 139,891	Programming
<u>40,000</u>	Video Storage
\$ 189,891	Total Capital

Summary of Property Tax Levy and FTEs



Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
6116990-ADMIN ALLOC Overhead								
REVENUES								
411100	65200	General Property Taxes	8,929,321	4,458,032	8,916,065	8,916,065	9,611,869	9,611,869
451002	65200	Private Party Photocopy	3,413	1,807	(1,985)	3,500	3,500	3,500
455433	65200	Head Start Public Charges	6,099	3,226	8,295	8,952	6,452	6,452
471010	65200	Workforce Dev Ctr State Use	42,853	17,478	38,000	37,253	35,329	35,329
474140	65200	Health Dept Billed	72,942	42,262	70,528	72,942	57,833	57,833
483002	65200	Misc Sale/Material & Supply	-	303	-	-	-	-
483009	65200	Sale Squad Vehicles	-	-	336	-	-	-
486001	65200	Vending Commission	566	252	560	600	600	600
611103	65210	Operating Transfer In	-	-	(43,446)	71,555	219,946	219,946
REVENUES TOTAL			9,055,194	4,523,360	8,988,353	9,110,866	9,935,530	9,935,530
EXPENDITURES								
511110	65190	Salary-Permanent Regular	481,377	291,250	590,214	570,218	646,780	646,780
511110	65200	Salary-Permanent Regular	4,241	-	-	-	-	-
511210	65190	Wages-Regular	390,314	165,440	320,694	510,881	456,899	456,899
511210	65200	Wages-Regular	191,477	105,753	208,103	217,326	223,074	223,074
511220	65190	Wages-Overtime	4,916	2,443	4,293	18,711	-	-
511220	65200	Wages-Overtime	1,585	850	1,458	1,849	2,022	2,022
511230	65200	Wages-Regular Overtime	-	-	1,469	-	-	-
511280	65190	Wages-Premium Pay	-	-	929	-	-	-
511330	65190	Wages-Longevity Pay	1,966	4,474	7,670	1,875	1,125	1,125
511330	65200	Wages-Longevity Pay	674	153	263	689	689	689
511380	65200	Wages-Bereavement	-	-	2,462	-	-	-
SALARIES TOTAL			1,076,549	570,363	1,137,555	1,321,548	1,330,588	1,330,588
512141	65190	Social Security	64,845	34,174	68,098	81,407	79,055	79,055
512141	65200	Social Security	14,819	7,975	15,778	16,413	16,301	16,301
512142	65190	Retirement (Employer)	57,126	28,217	56,428	70,377	72,878	72,878
512142	65200	Retirement (Employer)	12,195	5,882	11,573	13,197	14,102	14,102
512144	65190	Health Insurance	146,480	67,027	137,522	209,265	236,290	236,290
512144	65200	Health Insurance	45,472	22,182	44,605	48,726	55,942	55,942
512145	65190	Life Insurance	493	247	510	542	412	412
512145	65200	Life Insurance	105	49	100	99	99	99
512146	65200	Workers Compensation	72,602	10,152	36,850	19,568	36,140	36,140
512148	65200	Unemployment Compensation	(7,422)	831	2,849	4,955	4,955	4,955
512151	65190	HSA Contribution	8,989	5,985	11,020	8,750	-	-
512151	65200	HSA Contribution	2,118	1,161	1,250	1,250	-	-
512153	65190	HRA Contribution	300	-	-	-	-	-
512173	65190	Dental Insurance	8,977	4,420	9,069	13,692	11,484	11,484
512173	65200	Dental Insurance	3,655	1,534	3,047	3,240	2,724	2,724
FRINGE TOTAL			430,755	189,835	398,699	491,480	530,382	530,382
TOTAL SALARIES AND FRINGES			1,507,304	760,198	1,536,254	1,813,027	1,860,970	1,860,970
514151	65190	Per Diem	3,960	1,850	3,951	4,200	1,300	1,300
521212	65200	Legal	6,687	4,504	8,563	7,000	10,000	10,000
521213	65200	Accounting & Auditing	16,351	14,616	25,056	16,640	16,960	16,960
521296	65200	Computer Support	5,787	2,681	4,596	2,000	3,000	3,000
529002	65200	Clearing House Services	12,230	4,582	9,865	12,000	12,000	12,000
529170	65200	Grounds Keeping Charges	10,509	7,048	16,669	17,049	18,837	18,837
531303	65200	Computer Equipmt & Software	133,133	109,111	189,524	-	-	-
531304	65200	Noncapital Auto	170	-	-	100	100	100
531311	65200	Postage & Box Rent	25,479	21,611	37,468	25,000	30,000	30,000
531312	65200	Office Supplies	32,893	21,253	20,000	20,000	35,000	35,000
531313	65200	Printing & Duplicating	16,403	10,357	18,600	18,600	14,400	14,400
531314	65200	Small Items Of Equipment	18,211	15,396	25,000	25,000	25,000	25,000
531319	65190	Other Operating Supplies	28	95	602	-	-	-
531319	65200	Other Operating Supplies	1,186	-	300	300	300	300
531320	65200	Safety Supplies	3,400	1,221	300	300	300	300
531324	65200	Membership Dues	4,837	4,280	6,000	6,000	6,000	6,000
531326	65190	Advertising	297	294	176	350	350	350
531326	65200	Advertising	3,778	4,362	6,500	6,500	6,500	6,500
531348	65200	Educational Supplies	1,170	494	1,000	1,000	1,000	1,000
531349	65200	Other Operating Expenses	109	-	-	-	-	-
531351	65200	Gas/Diesel	29,275	22,667	18,000	18,000	30,000	30,000
532325	65190	Registration	565	415	711	925	1,030	1,030
532325	65200	Registration	7,302	2,622	-	-	-	-
532332	65190	Mileage	992	411	799	1,000	1,000	1,000
532332	65200	Mileage	34	-	69	69	100	100

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
532336	65190	Lodging	425	-	-	246	450	450
533221	65200	Water	5,738	3,018	5,928	5,928	6,312	6,312
533222	65200	Electric	64,400	30,428	47,979	47,979	70,840	70,840
533223	65200	Sewer	4,859	2,563	5,089	5,089	5,345	5,345
533224	65200	Natural Gas	17,783	18,946	10,861	10,861	19,561	19,561
533225	65200	Telephone & Fax	95,395	49,318	80,000	80,000	95,000	95,000
533235	65200	Storm Water Utility	2,420	1,230	2,385	2,385	2,662	2,662
533236	65200	Wireless Internet	3,894	1,657	5,000	5,000	4,283	4,283
535242	65200	Maintain Machinery & Equip	28,981	24,137	29,250	29,250	32,350	32,350
535245	65200	Grounds Improvements	3,253	2,856	6,000	6,000	6,000	6,000
535247	65200	Building Repair & Maint	40,052	-	1,000	1,000	3,000	3,000
535297	65200	Refuse Collection	3,781	2,092	3,700	3,700	4,200	4,200
535344	65200	Household & Janitorial Supp	10,343	3,790	8,000	8,000	8,000	8,000
535352	65200	Vehicle Parts & Repairs	7,395	3,697	5,000	5,000	5,000	5,000
535360	65200	Repair & Maintenance	32,182	9,444	30,000	30,000	25,000	25,000
543951	65190	Year End Allocation	182	-	-	-	-	-
543954	65190	Overhead Allocation	(1,172,232)	(606,742)	(1,211,758)	(1,492,438)	(1,509,052)	(1,509,052)
543954	65200	Overhead Allocation	(1,714,190)	(862,374)	(1,725,391)	(1,370,615)	(1,798,262)	(1,798,262)
571004	65200	IP Telephony Allocation	35,397	15,828	31,657	31,657	28,874	28,874
571005	65200	Duplicating Allocation	7,647	5,365	10,730	10,730	19,493	19,493
571007	65200	MIS Direct Charges	115,312	-	-	-	-	-
571009	65200	MIS PC Group Allocation	377,146	205,621	411,242	411,242	591,081	591,081
571010	65200	MIS Systems Grp Alloc(ISIS)	131,282	71,126	142,252	142,252	150,768	150,768
571020	65200	Fleet Allocation	45,401	-	-	-	55,000	55,000
571020	65210	Fleet Allocation	-	-	52,200	52,200	-	-
591519	65200	Other Insurance	136,937	82,202	164,405	154,921	203,663	203,663
593391	65200	Prior Year Expenditures	-	2,114	3,624	-	-	-
		OPERATING EXPENDITURES	(1,381,431)	(683,812)	(1,487,098)	(1,637,581)	(1,757,256)	(1,757,256)
594801	65210	Capital Programming Charges	11,447	71,555	155,035	143,109	139,892	139,892
594810	65210	Capital Equipment	-	-	35,000	-	-	-
594818	65210	Capital Computer	-	-	-	-	40,000	40,000
594822	65210	Capital Improvement Building	39,614	39,019	39,019	-	-	-
		CAPITAL OUTLAY EXPENDITURES	51,061	110,574	229,054	143,109	179,892	179,892
		EXPENDITURES TOTAL	176,934	186,960	278,210	318,556	283,606	283,606
		REVENUES	9,055,194	4,523,360	8,988,353	9,110,866	9,935,530	9,935,530
		EXPENDITURES	176,934	186,960	278,210	318,556	283,606	283,606
TOTAL BUSINESS UNIT-61169900-ADMIN ALLOC Overhea			(8,878,260)	(4,336,400)	(8,710,142)	(8,792,310)	(9,651,923)	(9,651,923)

61690987-Admin - NR Unfunded

REVENUES								
455212	63101	Misc Client Reimbursement	6,208	4,800	10,560	-	10,000	10,000
485100	65187	Donations - Unrestricted	1,800	50	50	1,200	1,200	1,200
		REVENUES TOTAL	8,008	4,850	10,610	1,200	11,200	11,200
		EXPENDITURES						
511110	22101	Salary-Permanent Regular	1,023	-	-	-	-	-
511110	22102	Salary-Permanent Regular	202	1	-	-	-	-
511210	22101	Wages-Regular	7,302	-	-	-	-	-
511210	22102	Wages-Regular	6,658	80	-	-	-	-
		SALARIES TOTAL	15,185	81	-	-	-	-
512141	22101	Social Security	605	-	-	-	-	-
512141	22102	Social Security	499	6	-	-	-	-
512142	22101	Retirement (Employer)	539	-	-	-	-	-
512142	22102	Retirement (Employer)	460	5	-	-	-	-
512144	22101	Health Insurance	2,082	-	-	-	-	-
512144	22102	Health Insurance	638	11	-	-	-	-
512145	22101	Life Insurance	1	-	-	-	-	-
512145	22102	Life Insurance	1	-	-	-	-	-
512151	22101	HSA Contribution	90	-	-	-	-	-
512151	22102	HSA Contribution	-	23	-	-	-	-
512173	22101	Dental Insurance	231	-	-	-	-	-
512173	22102	Dental Insurance	102	-	-	-	-	-
		FRINGE TOTAL	5,248	46	-	-	-	-
		TOTAL SALARIES AND FRINGES	20,433	127	-	-	-	-

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
535246	65187	Building Service & Maint	39,042	-	39,042	30,746	35,859	35,859
535360	63101	Repair & Maintenance	23,772	11,531	24,269	2,000	35,000	35,000
543951	22101	Year End Allocation	40	-	-	-	-	-
543951	22102	Year End Allocation	-	-	127	-	-	-
543954	22101	Overhead Allocation	2,530	-	-	-	-	-
543954	22102	Overhead Allocation	2,650	-	-	-	-	-
551901	63101	Other Financial Assistance	1,479	-	-	-	-	-
551901	65187	Other Financial Assistance	15	200	343	-	-	-
551904	65187	Food Pantry	1,729	963	1,651	1,200	1,200	1,200
557220	63101	Utilities	3,300	1,408	10,932	3,000	13,500	13,500
557321	65187	Food House/Supplies	1,411	1,599	2,941	2,500	2,500	2,500
593256	65187	Bank Charges	2,424	2,478	889	1,000	1,000	1,000
593391	65187	Prior Year Expenditures	-	519	4,793	-	-	-
		OPERATING EXPENDITURES	78,391	18,697	84,987	40,446	89,059	89,059
594811	22101	Capital Automobiles	60,728	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	60,728	-	-	-	-	-
		EXPENDITURES TOTAL	159,552	18,825	84,987	40,446	89,059	89,059
		REVENUES	8,008	4,850	10,610	1,200	11,200	11,200
		EXPENDITURES	159,552	18,825	84,987	40,446	89,059	89,059
TOTAL BUSINESS UNIT-61690987-Admin - NR Unfunded			151,544	13,975	74,377	39,246	77,859	77,859

62013000-Age-DD Comm Living

EXPENDITURES								
555406	65075	Protective Place/Guardianshp	22,870	13,025	25,243	27,050	27,050	27,050
		OPERATING EXPENDITURES	22,870	13,025	25,243	27,050	27,050	27,050
		EXPENDITURES TOTAL	22,870	13,025	25,243	27,050	27,050	27,050
		EXPENDITURES	22,870	13,025	25,243	27,050	27,050	27,050
TOTAL BUSINESS UNIT-62013000-Age-DD Comm Living			22,870	13,025	25,243	27,050	27,050	27,050

62080000-Age-Adult Elderly

REVENUES								
421001	65076	State Aid - EBS	4,432	4,567	4,432	4,432	4,567	4,567
421001	65163	State Aid	52,805	4,970	16,498	52,000	40,089	40,089
421005	65076	SHIP - EBS	7,400	7,400	7,400	7,400	7,400	7,400
421006	65076	SPAP - EBS	6,102	6,100	6,102	6,102	6,102	6,102
421007	65163	CARES Act	-	-	-	15,000	-	-
421037	65076	Benefit Specialist State	28,215	8,243	28,215	36,090	28,215	28,215
424002	65163	ARPA	-	-	-	-	24,091	24,091
		REVENUES TOTAL	98,954	31,280	62,647	121,024	110,464	110,464
		REVENUES	98,954	31,280	62,647	121,024	110,464	110,464
TOTAL BUSINESS UNIT-62080000-Age-Adult Elderly			98,954	31,280	62,647	121,024	110,464	110,464

62080048-Age-AE-ADRC

REVENUES								
421001	65048	State Aid	1,022,968	242,021	1,012,057	1,026,308	1,190,835	1,190,835
		REVENUES TOTAL	1,022,968	242,021	1,012,057	1,026,308	1,190,835	1,190,835
		REVENUES	1,022,968	242,021	1,012,057	1,026,308	1,190,835	1,190,835
TOTAL BUSINESS UNIT-62080048-Age-AE-ADRC			1,022,968	242,021	1,012,057	1,026,308	1,190,835	1,190,835

62080948-Age-AE NONR ADRC

REVENUES

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
421058	65048	State Aid - Prior Year	2	(4)	-	-	-	-
485100	65047	Donations - Unrestricted	2,000	-	-	-	-	-
REVENUES TOTAL			2,002	(4)	-	-	-	-
REVENUES			2,002	(4)	-	-	-	-
TOTAL BUSINESS UNIT-62080948-Age-AE NONR ADRC			2,002	(4)	-	-	-	-

62081700-Age-AE Spec Transportation

REVENUES								
421001	63010	State Aid	80,750	-	90,000	72,000	90,000	90,000
421001	65151	State Aid	222,837	226,609	226,609	222,837	226,153	226,153
455016	65151	Care Wisc Case Management	20,795	16,442	(35,887)	20,000	20,000	20,000
481001	65195	Interest & Dividends	13	40	68	-	-	-
485100	65151	Donations - Unrestricted	1,821	176	302	-	-	-
485101	65151	Volunteer Transport Donation	16,231	11,724	23,883	15,000	26,966	26,966
REVENUES TOTAL			342,446	254,991	304,975	329,837	363,119	363,119

EXPENDITURES								
511110	63010	Salary-Permanent Regular	-	34,004	69,935	-	77,151	77,151
511110	65151	Salary-Permanent Regular	19,991	8,510	17,095	20,444	17,860	17,860
511210	63010	Wages-Regular	62,211	172	295	71,443	-	-
511210	65151	Wages-Regular	151,317	105,200	209,619	201,614	181,400	181,400
511220	65151	Wages-Overtime	-	-	-	234	-	-
SALARIES TOTAL			233,519	147,885	296,944	293,735	276,411	276,411
512141	63010	Social Security	4,177	2,312	4,763	4,851	5,009	5,009
512141	65151	Social Security	13,006	8,660	16,952	16,952	15,215	15,215
512142	63010	Retirement (Employer)	4,194	2,221	4,565	4,644	5,246	5,246
512142	65151	Retirement (Employer)	6,303	2,867	7,080	7,080	6,211	6,211
512144	63010	Health Insurance	16,679	8,798	17,903	17,847	22,821	22,821
512144	65151	Health Insurance	13,258	4,321	10,924	10,924	4,564	4,564
512145	65151	Life Insurance	78	29	63	63	22	22
512151	63010	HSA Contribution	300	-	-	-	-	-
512151	65151	HSA Contribution	1,334	313	625	625	-	-
512173	63010	Dental Insurance	975	552	1,115	1,104	1,104	1,104
512173	65151	Dental Insurance	842	371	781	781	221	221
FRINGE TOTAL			61,145	30,444	64,771	64,870	60,413	60,413
TOTAL SALARIES AND FRINGES			294,663	178,330	361,715	358,606	336,825	336,825
531303	65151	Computer Equipmt & Software	3,045	1,794	3,600	3,600	3,600	3,600
531304	65151	Noncapital Auto	2	-	-	-	-	-
531312	63010	Office Supplies	121	-	-	100	100	100
531313	65151	Printing & Duplicating	-	367	50	50	500	500
531319	65151	Other Operating Supplies	1,583	502	500	500	500	500
531326	65151	Advertising	978	714	1,000	1,000	1,000	1,000
531351	65151	Gas/Diesel	16,827	5,054	10,335	10,335	20,216	20,216
532325	63010	Registration	35	365	86	175	375	375
532325	65151	Registration	-	-	250	250	250	250
532332	63010	Mileage	92	212	47	90	90	90
532332	65151	Mileage	1,453	1,538	1,000	1,000	2,500	2,500
532336	63010	Lodging	-	111	-	175	175	175
535352	65151	Vehicle Parts & Repairs	8,504	8,827	7,000	7,000	12,000	12,000
535360	65151	Repair & Maintenance	-	-	500	500	500	500
543951	65151	Year End Allocation	7,079	-	-	-	-	-
543954	63010	Overhead Allocation	15,458	7,355	14,607	14,721	15,216	15,216
543954	65151	Overhead Allocation	74,962	43,421	76,137	81,921	77,604	77,604
555104	65151	Special	2,747	6,193	3,000	3,000	30,600	30,600
555107	65151	Specialized Transportation	41,588	20,609	30,000	30,000	30,000	30,000
571020	65151	Fleet Allocation	1,197	-	-	-	-	-
OPERATING EXPENDITURES			175,671	97,063	148,112	154,417	195,227	195,227
594811	65195	Capital Automobiles	-	-	8,200	-	-	-
CAPITAL OUTLAY EXPENDITURES			-	-	8,200	-	-	-
EXPENDITURES TOTAL			470,335	275,392	518,027	513,023	532,051	532,051
REVENUES			342,446	254,991	304,975	329,837	363,119	363,119

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES			470,335	275,392	518,027	513,023	532,051	532,051
TOTAL BUSINESS UNIT-62081700-Age-AE Spec Transport			127,889	20,402	213,052	183,186	168,932	168,932

62082000-Age-AE-Access Outreach & Prev

EXPENDITURES

511210	65076	Wages-Regular	54,288	28,385	58,094	58,094	61,056	61,056
511220	65076	Wages-Overtime	240	-	208	208	-	-
SALARIES TOTAL			54,528	28,385	58,302	58,302	61,056	61,056
512141	65076	Social Security	4,000	2,106	4,180	4,180	4,285	4,285
512142	65076	Retirement (Employer)	3,676	1,845	3,790	3,790	4,178	4,178
512144	65076	Health Insurance	15,466	8,251	16,602	16,602	22,821	22,821
512145	65076	Life Insurance	7	4	7	7	8	8
512151	65076	HSA Contribution	1,500	1,161	1,250	1,250	-	-
512173	65076	Dental Insurance	974	552	1,104	1,104	1,104	1,104
FRINGE TOTAL			25,624	13,920	26,932	26,932	32,396	32,396
TOTAL SALARIES AND FRINGES			80,152	42,304	85,235	85,235	93,453	93,453
531312	65076	Office Supplies	25	-	100	100	100	100
531313	65076	Printing & Duplicating	-	88	-	-	-	-
531349	65076	Other Operating Expenses	-	157	-	-	-	-
532325	65076	Registration	92	160	200	200	175	175
532332	65076	Mileage	150	143	200	200	200	200
533225	65076	Telephone & Fax	544	279	500	500	504	504
543954	65076	Overhead Allocation	15,581	7,621	15,048	14,721	15,216	15,216
OPERATING EXPENDITURES			16,392	8,449	16,048	15,721	16,195	16,195
EXPENDITURES TOTAL			96,544	50,754	101,283	100,955	109,648	109,648
EXPENDITURES			96,544	50,754	101,283	100,955	109,648	109,648
TOTAL BUSINESS UNIT-62082000-Age-AE-Access Outreach			96,544	50,754	101,283	100,955	109,648	109,648

62082048-Age-AE-Access Outr Prev ADRC

REVENUES

421001	65048	State Aid	-	-	-	42,519	-	-
421001	65176	State Aid	2,911	-	-	-	-	-
REVENUES TOTAL			2,911	-	-	42,519	-	-

EXPENDITURES

511110	65048	Salary-Permanent Regular	144,151	53,507	107,969	155,007	143,313	143,313
511210	65046	Wages-Regular	99,740	48,655	95,197	106,829	115,997	115,997
511210	65047	Wages-Regular	55,034	2,490	2,790	58,904	-	-
511210	65048	Wages-Regular	245,480	152,707	312,296	279,799	405,115	405,115
511210	65176	Wages-Regular	259	-	-	-	-	-
511220	65046	Wages-Overtime	235	-	240	240	-	-
511220	65048	Wages-Overtime	69	-	507	507	-	-
511330	65048	Wages-Longevity Pay	844	-	750	750	750	750
SALARIES TOTAL			545,811	257,359	519,749	602,036	665,176	665,176
512141	65046	Social Security	7,219	3,497	7,701	7,701	8,034	8,034
512141	65047	Social Security	3,967	191	-	4,220	-	-
512141	65048	Social Security	29,199	14,996	32,601	32,601	37,821	37,821
512141	65176	Social Security	20	-	-	-	-	-
512142	65046	Retirement (Employer)	6,739	3,163	6,960	6,960	7,893	7,893
512142	65047	Retirement (Employer)	3,710	17	-	3,829	-	-
512142	65048	Retirement (Employer)	24,136	13,404	28,344	28,344	37,344	37,344
512142	65176	Retirement (Employer)	12	-	-	-	-	-
512144	65046	Health Insurance	32,122	16,486	34,449	34,449	45,642	45,642
512144	65047	Health Insurance	16,725	-	-	17,847	-	-
512144	65048	Health Insurance	77,308	54,169	113,702	88,134	184,881	184,881
512144	65176	Health Insurance	18	-	-	-	-	-
512145	65046	Life Insurance	52	24	52	52	39	39
512145	65048	Life Insurance	152	83	172	172	196	196
512145	65176	Life Insurance	0	-	-	-	-	-
512151	65046	HSA Contribution	1,800	1,161	1,250	1,250	-	-

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512151	65047	HSA Contribution	300	-	-	-	-	-
512151	65048	HSA Contribution	5,584	4,375	4,688	4,688	-	-
512151	65176	HSA Contribution	9	-	-	-	-	-
512173	65046	Dental Insurance	1,946	1,104	2,208	2,208	2,208	2,208
512173	65047	Dental Insurance	974	92	-	1,104	-	-
512173	65048	Dental Insurance	5,307	3,395	6,845	6,845	8,962	8,962
512173	65176	Dental Insurance	2	-	-	-	-	-
		FRINGE TOTAL	217,301	116,156	238,971	240,403	333,021	333,021
		TOTAL SALARIES AND FRINGES	763,112	373,515	758,721	842,439	998,196	998,196
514151	65048	Per Diem	5,060	2,015	2,340	2,340	3,380	3,380
529160	65048	Interpreter Fee	1,994	-	2,500	2,500	-	-
531303	65047	Computer Equipmt & Software	295	-	-	-	-	-
531303	65048	Computer Equipmt & Software	165	-	2,500	2,500	-	-
531312	65046	Office Supplies	199	-	-	-	-	-
531312	65047	Office Supplies	571	-	-	-	-	-
531312	65048	Office Supplies	1,332	1,079	2,500	2,500	1,332	1,332
531313	65048	Printing & Duplicating	4,502	924	3,537	3,537	4,502	4,502
531319	65047	Other Operating Supplies	3,455	-	-	-	-	-
531319	65048	Other Operating Supplies	235	417	80	80	250	250
531326	65046	Advertising	-	175	-	-	-	-
531326	65047	Advertising	2,813	-	-	7,500	-	-
531326	65048	Advertising	903	1,498	5,000	5,000	2,000	2,000
531326	65176	Advertising	1,215	-	-	-	-	-
531349	65047	Other Operating Expenses	73	-	-	-	-	-
531349	65048	Other Operating Expenses	711	1,659	1,000	1,000	2,844	2,844
531351	65048	Gas/Diesel	561	486	750	750	750	750
531351	65176	Gas/Diesel	123	-	-	-	-	-
532325	65046	Registration	70	320	250	250	250	250
532325	65047	Registration	3,133	-	-	-	-	-
532325	65048	Registration	1,380	3,329	995	995	4,000	4,000
532332	65046	Mileage	-	-	500	500	500	500
532332	65047	Mileage	240	-	-	250	-	-
532332	65048	Mileage	301	264	1,200	1,200	800	800
532336	65046	Lodging	-	180	250	250	360	360
532336	65047	Lodging	-	-	-	164	-	-
532336	65048	Lodging	-	180	400	400	540	540
533225	65046	Telephone & Fax	1,088	558	1,200	1,200	1,200	1,200
533225	65047	Telephone & Fax	544	-	-	-	-	-
533225	65048	Telephone & Fax	3,265	2,046	-	-	4,128	4,128
535352	65048	Vehicle Parts & Repairs	858	-	1,000	1,000	1,000	1,000
543951	65048	Year End Allocation	(19,997)	(111)	(111)	(7,630)	-	-
543951	65176	Year End Allocation	726	-	-	-	-	-
543954	65046	Overhead Allocation	31,037	15,414	29,442	29,442	15,216	15,216
543954	65047	Overhead Allocation	15,459	-	-	14,721	-	-
543954	65048	Overhead Allocation	96,144	53,763	108,074	94,949	127,058	127,058
543954	65176	Overhead Allocation	113	-	-	-	-	-
555107	65176	Specialized Transportation	333	-	-	-	-	-
		OPERATING EXPENDITURES	158,901	84,196	163,407	165,398	170,110	170,110
		EXPENDITURES TOTAL	922,013	457,711	922,128	1,007,838	1,168,306	1,168,306
		REVENUES	2,911	-	-	42,519	-	-
		EXPENDITURES	922,013	457,711	922,128	1,007,838	1,168,306	1,168,306
TOTAL BUSINESS UNIT-62082048-Age-AE-Access Outr Pr			919,102	457,711	922,128	965,319	1,168,306	1,168,306

62083000-Age-AE-Comm Living

REVENUES								
421001	65012	State Aid	22,029	2,052	40,000	40,000	22,028	22,028
421034	65078	Delivered Meals III-C2	19,672	12,135	20,108	20,108	20,108	20,108
REVENUES TOTAL			41,701	14,187	60,108	60,108	42,136	42,136
EXPENDITURES								
521001	65000	MCO Contribution	625,097	-	625,097	625,097	625,097	625,097
551901	65012	Other Financial Assistance	22,028	9,991	40,000	40,000	22,028	22,028
555401	65078	Congregate Meals	-	1,057	5,027	5,027	3,016	3,016
555402	65078	Home Delivered Meals	20,108	19,052	15,081	15,081	17,092	17,092
		OPERATING EXPENDITURES	667,234	30,100	685,205	685,205	667,233	667,233

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES TOTAL			667,234	30,100	685,205	685,205	667,233	667,233
REVENUES			41,701	14,187	60,108	60,108	42,136	42,136
EXPENDITURES			667,234	30,100	685,205	685,205	667,233	667,233
TOTAL BUSINESS UNIT-62083000-Age-AE-Comm Living			625,533	15,913	625,097	625,097	625,097	625,097

62084077-Age-AE Invest & Assess-APS

REVENUES								
421001	65162	State Aid	10,927	-	-	-	-	-
421083	65077	St Aid APD-Adult Protect Serv	52,202	17,698	55,537	55,537	52,202	52,202
REVENUES TOTAL			63,129	17,698	55,537	55,537	52,202	52,202
EXPENDITURES								
511110	65077	Salary-Permanent Regular	8,336	6,286	8,518	8,518	-	-
SALARIES TOTAL			8,336	6,286	8,518	8,518	-	-
512141	65077	Social Security	632	474	643	643	-	-
512142	65077	Retirement (Employer)	562	409	554	554	-	-
512144	65077	Health Insurance	1,649	1,329	1,785	1,785	-	-
512145	65077	Life Insurance	2	2	2	2	-	-
512151	65077	HSA Contribution	91	-	-	-	-	-
512173	65077	Dental Insurance	90	83	110	110	-	-
FRINGE TOTAL			3,027	2,296	3,094	3,094	-	-
TOTAL SALARIES AND FRINGES			11,363	8,582	11,612	11,612	-	-
529160	65077	Interpreter Fee	549	-	-	-	-	-
532325	65077	Registration	629	440	150	150	600	600
532332	65077	Mileage	785	328	1,000	1,000	1,000	1,000
543951	65077	Year End Allocation	30,748	16,038	37,998	37,998	35,285	35,285
543951	65162	Year End Allocation	8,191	-	-	-	-	-
543954	65077	Overhead Allocation	7,914	3,955	14,692	12,954	17,499	17,499
543954	65162	Overhead Allocation	1,987	-	-	-	-	-
555912	65077	Medical Outpatient	-	913	-	-	-	-
OPERATING EXPENDITURES			50,804	21,674	53,840	52,102	54,384	54,384
EXPENDITURES TOTAL			62,168	30,256	65,452	63,714	54,384	54,384
REVENUES			63,129	17,698	55,537	55,537	52,202	52,202
EXPENDITURES			62,168	30,256	65,452	63,714	54,384	54,384
TOTAL BUSINESS UNIT-62084077-Age-AE Invest & Assess			(961)	12,558	9,915	8,177	2,182	2,182

62690948-Age-Non Rep 942 Non Rep AD

REVENUES								
485204	66048	Donations - Human Service	130	-	-	-	-	-
485204	66151	Donations - Human Service	2,500	-	-	-	-	-
REVENUES TOTAL			2,630	-	-	-	-	-
EXPENDITURES								
531344	66151	Donation	-	400	-	-	-	-
OPERATING EXPENDITURES			-	400	-	-	-	-
EXPENDITURES TOTAL			-	400	-	-	-	-
REVENUES			2,630	-	-	-	-	-
EXPENDITURES			-	400	-	-	-	-
TOTAL BUSINESS UNIT-62690948-Age-Non Rep 942 Non R			(2,630)	400	-	-	-	-

62691400-Age-NONR Supp Home Care

REVENUES								
421001	65157	State Aid	7,986	7,986	7,986	7,986	7,986	7,986

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES TOTAL			7,986	7,986	7,986	7,986	7,986	7,986
EXPENDITURES								
555146	65159	Supportive Home Care Days	6,197	1,573	3,208	1,000	2,500	2,500
555146	65163	Supportive Home Care Days	3,447	3,759	-	-	5,000	5,000
555147	65157	Supportive Home Care Hours	-	-	7,986	7,986	-	-
555402	65157	Home Delivered Meals	8,874	-	-	-	7,986	7,986
OPERATING EXPENDITURES			18,517	5,332	11,194	8,986	15,486	15,486
EXPENDITURES TOTAL			18,517	5,332	11,194	8,986	15,486	15,486
REVENUES			7,986	7,986	7,986	7,986	7,986	7,986
EXPENDITURES			18,517	5,332	11,194	8,986	15,486	15,486
TOTAL BUSINESS UNIT-62691400-Age-NONR Supp Home			10,531	(2,655)	3,208	1,000	7,500	7,500
62692000-Age-NONR Acc Outreach & Prev								
REVENUES								
421001	65152	State Aid	2,112	-	810	5,060	1,500	1,500
421007	65152	CARES Act	-	-	-	2,500	-	-
421007	65159	CARES Act	-	-	-	40,000	-	-
421036	65159	Advocacy III-B	113,192	23,635	82,537	85,000	82,537	82,537
424002	65159	ARPA	-	-	6,000	-	50,312	50,312
REVENUES TOTAL			115,304	23,635	89,347	132,560	134,349	134,349
EXPENDITURES								
511110	65159	Salary-Permanent Regular	9,181	4,209	9,370	9,370	8,930	8,930
511210	65159	Wages-Regular	20,772	10,710	21,380	21,380	25,069	25,069
SALARIES TOTAL			29,953	14,919	30,750	30,750	33,999	33,999
512141	65159	Social Security	2,285	1,137	2,343	2,343	2,564	2,564
512142	65159	Retirement (Employer)	619	274	609	609	607	607
512144	65159	Health Insurance	1,816	890	1,963	1,963	2,282	2,282
512145	65159	Life Insurance	3	1	3	3	2	2
512151	65159	HSA Contribution	100	-	-	-	-	-
512173	65159	Dental Insurance	99	55	121	121	110	110
FRINGE TOTAL			4,922	2,357	5,039	5,039	5,566	5,566
TOTAL SALARIES AND FRINGES			34,876	17,276	35,789	35,789	39,565	39,565
529299	65152	Purchase Care & Services	-	525	900	500	1,667	1,667
531313	65163	Printing & Duplicating	1,824	-	-	-	-	-
531349	65159	Other Operating Expenses	-	516	-	-	-	-
532332	65159	Mileage	-	-	200	200	200	200
543951	65152	Year End Allocation	2,112	-	-	7,630	-	-
543951	65159	Year End Allocation	2,812	(93)	-	-	-	-
543954	65159	Overhead Allocation	9,160	4,353	8,602	8,612	8,749	8,749
555408	65163	Community Awareness	2,760	509	-	3,000	3,000	3,000
OPERATING EXPENDITURES			18,668	5,809	9,702	19,942	13,616	13,616
EXPENDITURES TOTAL			53,544	23,085	45,491	55,731	53,182	53,182
REVENUES			115,304	23,635	89,347	132,560	134,349	134,349
EXPENDITURES			53,544	23,085	45,491	55,731	53,182	53,182
TOTAL BUSINESS UNIT-62692000-Age-NONR Acc Outreach			(61,760)	(550)	(43,856)	(76,829)	(81,167)	(81,167)
62693000-Age-NONR Comm Living								
REVENUES								
421007	65155	CARES Act	-	-	-	75,000	-	-
421032	65154	Site Meals III-C1	-	-	43,034	107,000	61,725	61,725
421034	65155	Delivered Meals III-C2	306,490	65,895	185,486	130,000	186,690	186,690
424002	65155	ARPA	-	33,926	126,128	-	49,226	49,226
455002	65155	Care WI Revenue	18,954	7,129	12,868	15,000	15,000	15,000
485100	65154	Donations - Unrestricted	-	-	-	25,000	5,000	5,000
485100	65155	Donations - Unrestricted	95,897	50,728	102,932	82,000	110,000	110,000

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES TOTAL			421,341	157,678	470,448	434,000	427,641	427,641
EXPENDITURES								
511110	65155	Salary-Permanent Regular	-	2,127	4,274	-	4,465	4,465
511210	65154	Wages-Regular	-	8,767	20,531	72,026	27,867	27,867
511210	65155	Wages-Regular	160,067	77,943	154,191	90,875	127,174	127,174
511220	65154	Wages-Overtime	-	-	-	934	-	-
511220	65155	Wages-Overtime	-	-	32	934	-	-
511330	65154	Wages-Longevity Pay	-	-	240	147	22	22
511330	65155	Wages-Longevity Pay	124	-	-	147	22	22
SALARIES TOTAL			160,192	88,837	179,268	165,061	159,550	159,550
512141	65154	Social Security	-	670	1,570	5,588	2,121	2,121
512141	65155	Social Security	12,313	6,132	12,141	7,328	10,105	10,105
512142	65154	Retirement (Employer)	-	292	785	2,911	1,437	1,437
512142	65155	Retirement (Employer)	5,631	2,735	5,304	2,911	4,305	4,305
512144	65154	Health Insurance	-	194	665	3,569	2,575	2,575
512144	65155	Health Insurance	6,665	3,812	7,482	3,569	8,866	8,866
512145	65154	Life Insurance	-	5	13	47	23	23
512145	65155	Life Insurance	94	43	86	47	63	63
512151	65155	HSA Contribution	150	-	-	-	-	-
512173	65154	Dental Insurance	-	15	258	258	129	129
512173	65155	Dental Insurance	453	270	526	258	442	442
FRINGE TOTAL			25,306	14,168	28,830	26,486	30,067	30,067
TOTAL SALARIES AND FRINGES			185,498	103,005	208,098	191,548	189,617	189,617
514151	65154	Per Diem	-	-	165	165	65	65
514151	65155	Per Diem	1,045	330	677	4,065	1,365	1,365
531313	65154	Printing & Duplicating	24	301	200	200	200	200
531313	65155	Printing & Duplicating	152	726	1,244	100	100	100
531326	65154	Advertising	-	-	500	500	100	100
531349	65154	Other Operating Expenses	-	169	1,357	7,000	2,000	2,000
531349	65155	Other Operating Expenses	32,332	15,407	30,741	18,500	31,855	31,855
532325	65154	Registration	-	60	102	260	300	300
532325	65155	Registration	-	150	599	260	425	425
532332	65154	Mileage	-	51	141	1,000	500	500
532332	65155	Mileage	5,016	939	2,030	2,500	2,500	2,500
532336	65154	Lodging	-	90	-	-	-	-
533225	65155	Telephone & Fax	3,775	1,931	3,861	-	-	-
543951	65154	Year End Allocation	-	(1,057)	-	(5,027)	(3,016)	(3,016)
543951	65155	Year End Allocation	(40)	-	(7,986)	(15,081)	-	-
543954	65154	Overhead Allocation	-	2,397	5,444	21,345	7,563	7,563
543954	65155	Overhead Allocation	59,850	26,957	52,821	27,234	39,365	39,365
555103	65163	Respite Care 103	56,813	570	20,622	85,100	60,000	60,000
555147	65159	Supportive Home Care Hours	73,598	25,397	52,771	90,000	95,000	95,000
555147	65163	Supportive Home Care Hours	5,154	5,469	-	-	5,000	5,000
555402	65155	Home Delivered Meals	184,245	85,357	207,322	171,000	209,408	209,408
555408	65154	Community Awareness	7,735	2,062	2,052	2,000	2,000	2,000
555421	65154	FeilFort	-	1,405	4,934	9,335	11,077	11,077
555422	65154	FeilJeff	-	-	-	2,967	-	-
555423	65154	FeilLM	-	-	-	1,671	-	-
555424	65154	FeilPalm	-	-	-	882	-	-
555425	65154	FeilWttn	-	2,528	8,859	7,714	16,215	16,215
555426	65154	FeilJC	-	-	-	666	-	-
555427	65154	RentJeff	-	-	-	150	-	-
555428	65154	RentLM	-	-	-	300	-	-
OPERATING EXPENDITURES			429,699	171,238	388,456	434,806	482,022	482,022
EXPENDITURES TOTAL			615,197	274,244	596,554	626,354	671,639	671,639
REVENUES			421,341	157,678	470,448	434,000	427,641	427,641
EXPENDITURES			615,197	274,244	596,554	626,354	671,639	671,639
TOTAL BUSINESS UNIT-62693000-Age-NONR Comm Livin			193,856	116,565	126,106	192,354	243,998	243,998

62694000-Age-NONR Invest & Assess

REVENUES								
421001	65158	State Aid	25,025	13,936	25,025	25,025	25,025	25,025
455402	65158	Counseling - Medicare	-	-	-	-	5,000	5,000

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES TOTAL			25,025	13,936	25,025	25,025	30,025	30,025
EXPENDITURES								
511110	65158	Salary-Permanent Regular	8,642	6,286	12,657	8,518	-	-
511210	65158	Wages-Regular	112,659	66,808	131,969	121,185	62,706	62,706
511220	65158	Wages-Overtime	341	433	2,207	2,207	-	-
		SALARIES TOTAL	121,643	73,527	146,833	131,911	62,706	62,706
512141	65158	Social Security	9,148	5,531	10,015	10,015	4,672	4,672
512142	65158	Retirement (Employer)	7,986	4,265	8,574	8,574	4,264	4,264
512144	65158	Health Insurance	14,115	7,974	18,316	15,564	10,300	10,300
512145	65158	Life Insurance	24	14	20	20	12	12
512151	65158	HSA Contribution	803	1,150	625	625	-	-
512173	65158	Dental Insurance	966	897	1,142	1,142	810	810
		FRINGE TOTAL	33,042	19,832	38,693	35,941	20,058	20,058
		TOTAL SALARIES AND FRINGES	154,684	93,359	185,526	167,852	82,764	82,764
531319	65158	Other Operating Supplies	-	-	1,032	1,032	400	400
532325	65158	Registration	219	-	450	450	300	300
532332	65158	Mileage	-	9	600	600	126	126
543951	65158	Year End Allocation	(32,436)	(16,038)	(37,998)	(37,998)	(35,284)	(35,284)
543954	65158	Overhead Allocation	25,591	16,668	32,253	19,431	17,499	17,499
551901	65158	Other Financial Assistance	69	-	-	-	-	-
		OPERATING EXPENDITURES	(6,557)	639	(3,663)	(16,484)	(16,959)	(16,959)
		EXPENDITURES TOTAL	148,128	93,998	181,864	151,368	65,805	65,805
		REVENUES	25,025	13,936	25,025	25,025	30,025	30,025
		EXPENDITURES	148,128	93,998	181,864	151,368	65,805	65,805
TOTAL BUSINESS UNIT-62694000-Age-NONR Invest & Ass			123,103	80,062	156,839	126,343	35,780	35,780

63020000-BH-A MH

REVENUES								
421001	65011	State Aid	29,563	652	25,441	25,797	27,325	27,325
REVENUES TOTAL			29,563	652	25,441	25,797	27,325	27,325
REVENUES			29,563	652	25,441	25,797	27,325	27,325
TOTAL BUSINESS UNIT-63020000-BH-A MH			29,563	652	25,441	25,797	27,325	27,325

63020011-BH-A MH Comm Aides

REVENUES								
421001	65025	State Aid	3,256	-	-	-	-	-
421001	65043	State Aid	97,608	24,402	97,609	97,609	97,609	97,609
421022	65000	Basic County Allocation	1,953,768	422,804	1,954,014	1,951,277	1,954,014	1,954,014
421022	65044	Basic County Allocation	1,267	7,214	-	-	-	-
REVENUES TOTAL			2,055,899	454,420	2,051,623	2,048,886	2,051,623	2,051,623
EXPENDITURES								
535360	65003	Repair & Maintenance	1,444	3,145	5,392	-	1,000	1,000
557220	65003	Utilities	7,266	3,323	6,875	7,500	7,500	7,500
557225	65003	Telephone	-	-	-	20	-	-
557242	65003	Repairs & Maintenance	100	110	189	1,000	500	500
557320	65003	Furnishings	709	797	1,367	500	1,000	1,000
557321	65003	Food House/Supplies	17,598	9,434	18,708	25,000	20,000	20,000
		OPERATING EXPENDITURES	27,117	16,809	32,531	34,020	30,000	30,000
		EXPENDITURES TOTAL	27,117	16,809	32,531	34,020	30,000	30,000
		REVENUES	2,055,899	454,420	2,051,623	2,048,886	2,051,623	2,051,623
		EXPENDITURES	27,117	16,809	32,531	34,020	30,000	30,000
TOTAL BUSINESS UNIT-63020011-BH-A MH Comm Aides			(2,028,782)	(437,611)	(2,019,092)	(2,014,866)	(2,021,623)	(2,021,623)

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
63020911-BH-A MH Non Reportable								
REVENUES								
421058	65000	State Aid - Prior Year	-	21,416	21,416	-	-	-
453100	65000	Prior Year Public Charges	(25,808)	8,107	8,000	-	-	-
455011	65000	Client Reimbursements-PY	244	130	170	1,201	244	244
455412	65027	WIMCR	(286,409)	-	55,000	165,000	225,000	225,000
455425	65025	MA Prior Year Revenue	30,949	-	297	-	-	-
485100	66001	Donations - Unrestricted	1,379	-	26,276	-	-	-
485100	66027	Donations - Unrestricted	404	-	-	-	-	-
485204	66002	Donations - Human Service	875	253	-	-	-	-
485204	66003	Donations - Human Service	639	303	-	-	-	-
486004	65000	Miscellaneous Revenue	3,664	-	-	2,000	-	-
REVENUES TOTAL			(274,064)	30,209	111,159	168,201	225,244	225,244
EXPENDITURES								
531344	66001	Donation	-	-	11,039	-	-	-
531344	66002	Donation	287	196	-	-	-	-
531344	66003	Donation	861	-	-	-	-	-
531344	66027	Donation	73	-	-	-	-	-
OPERATING EXPENDITURES			1,221	196	11,039	-	-	-
EXPENDITURES TOTAL			1,221	196	11,039	-	-	-
REVENUES			(274,064)	30,209	111,159	168,201	225,244	225,244
EXPENDITURES			1,221	196	11,039	-	-	-
TOTAL BUSINESS UNIT-63020911-BH-A MH Non Reportable			275,285	(30,013)	(100,120)	(168,201)	(225,244)	(225,244)
63021411-BH-A MH Supp Home Care								
EXPENDITURES								
553104	65063	Supervised Apartment	42,469	10,858	27,412	58,000	58,000	58,000
OPERATING EXPENDITURES			42,469	10,858	27,412	58,000	58,000	58,000
EXPENDITURES TOTAL			42,469	10,858	27,412	58,000	58,000	58,000
EXPENDITURES			42,469	10,858	27,412	58,000	58,000	58,000
TOTAL BUSINESS UNIT-63021411-BH-A MH Supp Home Care			42,469	10,858	27,412	58,000	58,000	58,000
63022011-BH-A MH Access Outreach & Prev								
REVENUES								
421001	65004	State Aid	-	20,000	20,000	-	-	-
421001	65010	State Aid	-	1,274	1,274	41,582	15,757	15,757
421001	65035	State Aid	20,084	5,624	78,695	78,695	39,348	39,348
484001	65000	Insurance Recovery	-	-	-	35,747	129,651	129,651
485200	65000	Donations Restricted	-	-	-	35,748	-	-
REVENUES TOTAL			20,084	26,898	99,969	191,772	184,756	184,756
EXPENDITURES								
511110	65000	Salary-Permanent Regular	95,605	48,617	98,078	172,130	298,763	298,763
511110	65011	Salary-Permanent Regular	-	355	-	-	-	-
511210	65000	Wages-Regular	1,040,350	584,828	1,180,129	1,383,159	1,574,363	1,574,363
511210	65004	Wages-Regular	247	530	530	-	-	-
511210	65011	Wages-Regular	1,971	1,825	-	-	-	-
511220	65000	Wages-Overtime	14,115	327	680	11,957	-	-
511330	65000	Wages-Longevity Pay	1,093	-	27	1,153	838	838
SALARIES TOTAL			1,153,381	636,482	1,279,444	1,568,398	1,873,964	1,873,964
512141	65000	Social Security	84,092	46,264	93,374	115,967	132,978	132,978
512141	65004	Social Security	18	39	39	-	-	-
512141	65011	Social Security	140	154	-	-	-	-
512142	65000	Retirement (Employer)	77,504	40,928	82,592	101,947	126,111	126,111
512142	65004	Retirement (Employer)	17	34	34	-	-	-
512142	65011	Retirement (Employer)	133	141	-	-	-	-
512144	65000	Health Insurance	246,271	128,699	261,921	347,971	464,501	464,501
512144	65004	Health Insurance	(0)	140	140	-	-	-

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512144	65011	Health Insurance	413	570	-	-	-	-
512145	65000	Life Insurance	178	89	179	227	199	199
512145	65004	Life Insurance	0	0	-	-	-	-
512145	65011	Life Insurance	1	1	-	-	-	-
512151	65000	HSA Contribution	13,361	11,528	21,167	14,376	-	-
512151	65011	HSA Contribution	-	69	-	-	-	-
512173	65000	Dental Insurance	14,881	8,821	17,842	21,972	23,040	23,040
512173	65004	Dental Insurance	0	6	6	-	-	-
512173	65011	Dental Insurance	39	51	-	-	-	-
		FRINGE TOTAL	437,048	237,536	477,294	602,460	746,829	746,829
		TOTAL SALARIES AND FRINGES	1,590,428	874,017	1,756,738	2,170,858	2,620,792	2,620,792
521217	65000	Psychiatric	353,625	176,915	352,131	370,230	353,830	353,830
529160	65000	Interpreter Fee	16,514	11,463	23,329	15,000	20,000	20,000
529299	65000	Purchase Care & Services	77,073	55,597	131,613	72,295	60,000	60,000
529299	65035	Purchase Care & Services	472	352	18,340	18,340	7,870	7,870
529299	65044	Purchase Care & Services	1,787	14,557	14,224	81,057	-	-
531303	65000	Computer Equipmt & Software	43	403	691	12,600	500	500
531303	65044	Computer Equipmt & Software	-	30,240	30,573	-	-	-
531312	65000	Office Supplies	560	145	248	1,000	500	500
531313	65000	Printing & Duplicating	1,439	4,778	8,191	500	1,000	1,000
531319	65000	Other Operating Supplies	438	803	2,613	-	1,000	1,000
531319	65044	Other Operating Supplies	927	2,120	2,120	-	-	-
531326	65000	Advertising	279	379	880	-	-	-
531349	65000	Other Operating Expenses	-	-	-	250	-	-
531355	65000	Client Costs	19,766	4,651	8,059	15,000	10,000	10,000
531355	65010	Client Costs	75,850	109,688	200,298	77,775	219,377	219,377
531355	65011	Client Costs	18,177	-	-	42,000	-	-
532325	65000	Registration	13,122	27,504	49,735	10,000	22,500	22,500
532325	65035	Registration	15,739	-	-	-	-	-
532325	65044	Registration	4,935	32,512	33,315	9,800	-	-
532332	65000	Mileage	705	1,080	1,934	3,000	3,000	3,000
543951	65000	Year End Allocation	1,486	(19,240)	(32,983)	(103,355)	(51,478)	(51,478)
543951	65004	Year End Allocation	-	19,240	19,240	-	-	-
543951	65010	Year End Allocation	13,564	1,274	1,274	-	-	-
543951	65011	Year End Allocation	(13,564)	(1,274)	-	-	-	-
543951	65035	Year End Allocation	-	-	60,355	60,355	31,478	31,478
543954	65000	Overhead Allocation	308,908	168,764	332,305	279,696	365,196	365,196
543954	65004	Overhead Allocation	81	126	126	-	-	-
543954	65011	Overhead Allocation	615	624	-	-	-	-
553561	65035	CBRF 506.61 - 5-8 Beds	3,873	-	-	-	-	-
554560	65035	AODA Womens Treatment	-	5,272	-	-	-	-
555408	65011	Community Awareness	21,425	6,364	25,441	21,375	27,325	27,325
555507	65010	Counseling/Therapeutic Rescs	-	-	-	-	15,757	15,757
		OPERATING EXPENDITURES	937,839	654,338	1,284,052	986,917	1,087,854	1,087,854
		EXPENDITURES TOTAL	2,528,267	1,528,355	3,040,790	3,157,776	3,708,646	3,708,646
		REVENUES	20,084	26,898	99,969	191,772	184,756	184,756
		EXPENDITURES	2,528,267	1,528,355	3,040,790	3,157,776	3,708,646	3,708,646
		TOTAL BUSINESS UNIT-63022011-BH-A MH Access Outre:	2,508,183	1,501,457	2,940,821	2,966,004	3,523,891	3,523,891

63023011-BH-A MH Comm Living

REVENUES

421001	65030	State Aid	-	-	12,275	-	10,000	10,000
455017	65000	Care Wisc Protective Payee	5,758	800	1,614	4,915	1,600	1,600
455108	65000	Protect Payee User Fee	5,430	2,628	5,215	6,584	5,256	5,256
455401	65000	Insurance	360,673	207,966	429,833	469,767	630,276	630,276
455402	65000	Counseling - Medicare	26,932	6,777	15,774	93,521	50,000	50,000
455403	65000	Counseling - Medical Assist	86,767	43,972	112,148	92,013	150,000	150,000
455404	65000	Counseling - Private Pay	33,779	14,933	28,462	30,000	33,779	33,779
455405	65000	Delinquent Accts Counseling	48,641	27,160	27,765	40,000	48,641	48,641
455410	65000	MA Case Management	1,666	1,997	8,422	5,000	8,400	8,400
455412	65000	WIMCR	761,417	(5)	500,000	500,000	667,000	667,000
455425	65000	MA Prior Year Revenue	9,596	152	320	-	-	-
455510	65000	Client Co-Pays	-	-	-	100	-	-
485200	65000	Donations Restricted	110,000	88,000	188,000	100,000	88,000	88,000
485200	65034	Donations Restricted	2,584	-	-	-	-	-
485200	65037	Donations Restricted	-	-	80,000	80,000	-	-

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES TOTAL			1,453,244	394,379	1,409,828	1,421,900	1,692,952	1,692,952
EXPENDITURES								
511110	65034	Salary-Permanent Regular	302	-	-	-	-	-
511210	65034	Wages-Regular	1,045	38	-	-	-	-
		SALARIES TOTAL	1,347	38	-	-	-	-
512141	65034	Social Security	99	3	-	-	-	-
512142	65034	Retirement (Employer)	91	2	-	-	-	-
512144	65034	Health Insurance	649	9	-	-	-	-
512145	65034	Life Insurance	0	-	-	-	-	-
512151	65034	HSA Contribution	28	-	-	-	-	-
512173	65034	Dental Insurance	14	1	-	-	-	-
		FRINGE TOTAL	881	16	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,229	54	-	-	-	-
531355	65037	Client Costs	-	-	80,000	80,000	-	-
543954	65034	Overhead Allocation	248	9	-	-	-	-
553104	65000	Supervised Apartment	32,355	29,100	56,827	46,440	49,080	49,080
553202	65000	Adult Family Home 202	5,720	39,820	79,954	15,000	82,800	82,800
553561	65000	CBRF 506.61 - 5-8 Beds	36,828	9,273	10,013	18,360	15,000	15,000
553999	65000	Room & Board Payments	64,455	65,054	131,607	96,000	125,000	125,000
553999	65030	Room & Board Payments	-	6,793	12,903	-	10,000	10,000
555103	65000	Respite Care 103	17,575	23,725	40,671	15,000	25,000	25,000
555911	65000	Drug Screens	20	-	-	-	-	-
555912	65000	Medical Outpatient	3,155	2,069	3,889	2,420	3,155	3,155
555913	65000	Prescriptions	11,403	4,996	10,960	15,000	15,000	15,000
555914	65000	Psych Evaluations	110,282	46,404	89,973	125,000	125,000	125,000
593391	65000	Prior Year Expenditures	24,539	5,715	24,634	-	-	-
		OPERATING EXPENDITURES	306,580	232,957	541,431	413,220	450,035	450,035
		EXPENDITURES TOTAL	308,809	233,011	541,431	413,220	450,035	450,035
		REVENUES	1,453,244	394,379	1,409,828	1,421,900	1,692,952	1,692,952
		EXPENDITURES	308,809	233,011	541,431	413,220	450,035	450,035
TOTAL BUSINESS UNIT-63023011-BH-A MH Comm Living			(1,144,435)	(161,368)	(868,397)	(1,008,679)	(1,242,918)	(1,242,918)

63025011-BH-A MH Community Support Prog

REVENUES								
455016	65025	Care Wisc Case Management	235,062	107,355	232,340	245,000	312,000	312,000
455403	65027	Counseling - Medical Assist	3,122,540	724,095	3,063,590	4,066,945	4,820,930	4,820,930
455403	65063	Counseling - Medical Assist	58,294	-	59,943	60,000	60,000	60,000
455411	65025	MA Community Support	470,014	1,373	483,749	650,000	666,000	666,000
455412	65063	WIMCR	212,285	-	173,199	120,000	120,000	120,000
455425	65027	MA Prior Year Revenue	256,971	(2,411)	(2,370)	-	-	-
455425	65063	MA Prior Year Revenue	8,480	-	-	-	-	-
486004	65027	Miscellaneous Revenue	1,192	-	-	-	-	-
REVENUES TOTAL			4,364,838	830,413	4,010,451	5,141,945	5,978,930	5,978,930
EXPENDITURES								
511110	65025	Salary-Permanent Regular	218,118	90,322	181,893	263,706	352,356	352,356
511110	65027	Salary-Permanent Regular	278,242	156,419	319,243	313,327	360,425	360,425
511110	65063	Salary-Permanent Regular	-	80	-	-	-	-
511210	65025	Wages-Regular	768,524	406,184	844,226	925,472	924,963	924,963
511210	65027	Wages-Regular	1,367,738	757,358	1,507,981	1,865,640	2,380,091	2,380,091
511210	65063	Wages-Regular	600	762	-	-	-	-
511220	65025	Wages-Overtime	6,310	-	5	2,442	-	-
511220	65027	Wages-Overtime	9,158	1,840	3,278	18,174	-	-
511280	65027	Wages-Premium Pay	-	-	61	-	-	-
511330	65025	Wages-Longevity Pay	829	-	-	874	874	874
511330	65027	Wages-Longevity Pay	902	-	-	1,165	1,337	1,337
		SALARIES TOTAL	2,650,421	1,412,966	2,856,687	3,390,800	4,020,046	4,020,046
512141	65025	Social Security	73,752	36,629	73,809	89,403	92,357	92,357
512141	65027	Social Security	121,746	67,172	134,332	163,242	197,221	197,221
512141	65063	Social Security	44	63	-	-	-	-
512142	65025	Retirement (Employer)	65,989	32,023	64,576	77,512	86,922	86,922

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512142	65027	Retirement (Employer)	110,997	59,927	119,560	142,890	181,817	181,817
512142	65063	Retirement (Employer)	40	55	-	-	-	-
512144	65025	Health Insurance	128,627	78,749	158,856	155,143	264,968	264,968
512144	65027	Health Insurance	314,950	160,076	320,954	487,961	653,503	653,503
512144	65063	Health Insurance	87	95	-	-	-	-
512145	65025	Life Insurance	285	145	296	261	325	325
512145	65027	Life Insurance	335	186	381	401	473	473
512145	65063	Life Insurance	0	0	-	-	-	-
512151	65025	HSA Contribution	7,350	6,664	12,365	5,625	-	-
512151	65027	HSA Contribution	18,451	15,676	17,024	25,563	-	-
512151	65063	HSA Contribution	-	27	-	-	-	-
512173	65025	Dental Insurance	9,528	5,633	11,572	12,000	14,652	14,652
512173	65027	Dental Insurance	19,551	11,489	22,851	32,540	32,480	32,480
512173	65063	Dental Insurance	7	6	-	-	-	-
		FRINGE TOTAL	871,741	474,615	936,576	1,192,540	1,524,719	1,524,719
		TOTAL SALARIES AND FRINGES	3,522,162	1,887,580	3,793,263	4,583,341	5,544,765	5,544,765
521217	65025	Psychiatric	49,076	20,500	40,766	51,494	41,000	41,000
521217	65027	Psychiatric	24,395	16,933	33,175	23,944	33,866	33,866
529160	65025	Interpreter Fee	-	-	-	1,000	1,000	1,000
529160	65027	Interpreter Fee	1,316	23	39	1,000	500	500
529299	65027	Purchase Care & Services	4,930	3,475	6,138	10,000	2,000	2,000
531250	65025	Consumer Per Diems	290	300	514	300	600	600
531250	65027	Consumer Per Diems	845	(150)	600	-	-	-
531312	65025	Office Supplies	38	30	51	300	100	100
531312	65027	Office Supplies	1,699	-	59	1,000	-	-
531313	65025	Printing & Duplicating	368	184	315	1,000	1,000	1,000
531313	65027	Printing & Duplicating	951	40	-	1,500	750	750
531319	65025	Other Operating Supplies	23	114	196	500	250	250
531319	65027	Other Operating Supplies	19	479	4,071	100	-	-
531326	65025	Advertising	295	242	526	500	500	500
531326	65027	Advertising	2,139	1,642	-	2,000	3,370	3,370
531349	65025	Other Operating Expenses	587	570	977	2,000	1,000	1,000
531355	65025	Client Costs	3,119	933	2,014	400	2,000	2,000
531355	65027	Client Costs	20,668	4,755	13,090	25,000	10,000	10,000
532325	65025	Registration	5,050	5,019	9,668	-	3,600	3,600
532325	65027	Registration	22,423	8,447	14,895	10,000	10,000	10,000
532332	65025	Mileage	11,824	10,304	20,204	10,000	10,000	10,000
532332	65027	Mileage	6,973	7,440	13,962	8,000	16,000	16,000
532336	65025	Lodging	-	-	-	1,000	1,000	1,000
532336	65027	Lodging	-	338	579	300	300	300
543951	65027	Year End Allocation	(1,668)	-	-	-	(86,400)	(86,400)
543951	65063	Year End Allocation	-	-	2,885	-	-	-
543954	65025	Overhead Allocation	243,564	121,632	241,188	250,254	273,897	273,897
543954	65027	Overhead Allocation	439,043	241,340	388,556	515,229	647,918	647,918
553561	65027	CBRF 506.61 - 5-8 Beds	1,010	-	-	-	-	-
555103	65027	Respite Care 103	7,125	-	-	-	-	-
555107	65000	Specialized Transportation	36,366	11,351	44,806	48,176	65,000	65,000
555107	65027	Specialized Transportation	1,488	-	-	-	-	-
555507	65025	Counseling/Therapeutic Rescs	-	-	-	20,000	-	-
555507	65027	Counseling/Therapeutic Rescs	347,589	164,537	372,648	217,453	329,075	329,075
555509	65025	Community Support	26,777	32,829	72,922	75,000	55,228	55,228
		OPERATING EXPENDITURES	1,258,323	653,305	1,284,844	1,277,450	1,423,554	1,423,554
		EXPENDITURES TOTAL	4,780,485	2,540,885	5,078,107	5,860,791	6,968,319	6,968,319
		REVENUES	4,364,838	830,413	4,010,451	5,141,945	5,978,930	5,978,930
		EXPENDITURES	4,780,485	2,540,885	5,078,107	5,860,791	6,968,319	6,968,319
		TOTAL BUSINESS UNIT-63025011-BH-A MH Community S	415,646	1,710,473	1,067,656	718,846	989,389	989,389

63027011-BH-A MH Community Resid Serv

REVENUES

455209	65000	Room And Board Collections	85,264	43,708	94,830	100,000	110,000	110,000
455424	65003	MA Emergency Mh	129,563	22,577	75,909	150,000	157,500	157,500
455425	65003	MA Prior Year Revenue	9,761	66	66	-	-	-
455511	65003	Inpatient Services	1,790	165	369	1,000	1,000	1,000
		REVENUES TOTAL	226,378	66,516	171,174	251,000	268,500	268,500

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES								
511110	65003	Salary-Permanent Regular	71,656	36,691	73,867	74,491	78,132	78,132
511210	65003	Wages-Regular	215,413	100,301	199,723	285,874	301,702	301,702
511220	65003	Wages-Overtime	9,921	6,235	15,758	2,152	-	-
511330	65003	Wages-Longevity Pay	670	-	-	700	700	700
		SALARIES TOTAL	297,660	143,227	289,348	363,216	380,533	380,533
512141	65003	Social Security	21,669	10,374	20,994	26,395	26,685	26,685
512142	65003	Retirement (Employer)	19,507	8,842	18,005	22,335	22,320	22,320
512144	65003	Health Insurance	87,980	44,404	87,415	101,684	114,106	114,106
512145	65003	Life Insurance	156	73	154	154	146	146
512151	65003	HSA Contribution	1,593	625	1,071	938	-	-
512173	65003	Dental Insurance	5,168	3,049	5,903	6,864	5,520	5,520
		FRINGE TOTAL	136,074	67,367	133,542	158,369	168,776	168,776
		TOTAL SALARIES AND FRINGES	433,733	210,594	422,890	521,585	549,309	549,309
531313	65003	Printing & Duplicating	234	216	371	250	250	250
531319	65003	Other Operating Supplies	222	466	799	-	-	-
531324	65003	Membership Dues	-	791	1,356	791	-	-
531326	65003	Advertising	478	185	727	1,000	1,000	1,000
532325	65003	Registration	450	324	898	-	3,500	3,500
532332	65003	Mileage	-	-	-	60	450	450
543954	65063	Overhead Allocation	265	304	-	-	-	-
553202	65063	Adult Family Home 202	64,400	20,316	40,632	89,032	89,032	89,032
553561	65063	CBRF 506.61 - 5-8 Beds	184,098	131,469	313,023	172,000	172,000	172,000
		OPERATING EXPENDITURES	250,146	154,071	357,806	263,133	266,232	266,232
		EXPENDITURES TOTAL	683,879	364,665	780,696	784,718	815,541	815,541
		REVENUES	226,378	66,516	171,174	251,000	268,500	268,500
		EXPENDITURES	683,879	364,665	780,696	784,718	815,541	815,541
TOTAL BUSINESS UNIT-63027011-BH-A MH Community R			457,502	298,149	609,522	533,718	547,041	547,041

63028011-BH-A MH Community Treatment

REVENUES								
421001	65008	State Aid	66,892	-	-	-	100,000	100,000
453100	65007	Prior Year Public Charges	-	333	570	-	-	-
455016	65007	Care Wisc Case Management	473	-	-	-	-	-
455401	65007	Insurance	7,598	4,160	8,366	22,339	25,000	25,000
455401	65008	Insurance	-	-	-	10,000	19,865	19,865
455424	65007	MA Emergency Mh	184,237	56,212	149,165	165,000	234,437	234,437
455425	65007	MA Prior Year Revenue	60,882	-	9,419	8,000	10,000	10,000
485200	65007	Donations Restricted	-	-	-	63,414	-	-
		REVENUES TOTAL	320,082	60,705	167,520	268,753	389,302	389,302
EXPENDITURES								
511110	65007	Salary-Permanent Regular	100,177	50,519	101,729	103,449	108,004	108,004
511210	65007	Wages-Regular	506,555	292,685	589,940	514,770	715,060	715,060
511210	65008	Wages-Regular	57,961	4,813	4,813	61,837	61,404	61,404
511220	65007	Wages-Overtime	53,847	21,209	65,398	107,764	64,810	64,810
511220	65008	Wages-Overtime	671	-	-	373	-	-
511330	65007	Wages-Longevity Pay	1,405	-	-	1,450	1,450	1,450
		SALARIES TOTAL	720,616	369,226	761,880	789,644	950,728	950,728
512141	65007	Social Security	48,972	26,897	54,653	54,511	64,478	64,478
512141	65008	Social Security	4,352	354	354	4,592	4,332	4,332
512142	65007	Retirement (Employer)	44,617	22,983	46,863	47,283	58,278	58,278
512142	65008	Retirement (Employer)	3,952	313	313	4,044	4,175	4,175
512144	65007	Health Insurance	106,173	67,521	140,303	107,662	178,126	178,126
512144	65008	Health Insurance	16,653	1,541	1,541	17,847	22,821	22,821
512145	65007	Life Insurance	319	154	315	317	306	306
512145	65008	Life Insurance	17	0	-	17	12	12
512151	65007	HSA Contribution	6,580	5,635	5,938	5,938	-	-
512151	65008	HSA Contribution	300	-	-	-	-	-
512173	65007	Dental Insurance	7,506	4,833	9,718	9,000	9,570	9,570
512173	65008	Dental Insurance	972	92	92	1,104	1,104	1,104
		FRINGE TOTAL	240,411	130,324	260,090	252,315	343,202	343,202

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
TOTAL SALARIES AND FRINGES			961,027	499,550	1,021,970	1,041,959	1,293,930	1,293,930
529299	65007	Purchase Care & Services	4,760	135	4,102	-	-	-
531303	65008	Computer Equipmt & Software	-	-	-	-	10,800	10,800
531312	65007	Office Supplies	-	70	120	-	-	-
531313	65007	Printing & Duplicating	1,567	386	785	1,500	1,000	1,000
531319	65007	Other Operating Supplies	-	-	131	-	-	-
531326	65007	Advertising	205	387	760	500	500	500
531349	65008	Other Operating Expenses	27	-	-	-	-	-
531355	65007	Client Costs	115	277	476	100	500	500
531355	65008	Client Costs	321	232	232	-	-	-
532325	65007	Registration	612	235	1,174	600	4,000	4,000
532325	65008	Registration	17,063	-	-	-	-	-
532332	65007	Mileage	768	336	743	2,000	600	600
532332	65008	Mileage	31	-	-	-	-	-
532336	65007	Lodging	-	-	-	200	-	-
543951	65007	Year End Allocation	(1,062)	-	-	-	-	-
543954	65007	Overhead Allocation	156,698	85,636	169,529	132,487	159,469	159,469
543954	65008	Overhead Allocation	16,231	1,434	1,434	14,721	15,216	15,216
OPERATING EXPENDITURES			197,336	89,128	179,486	152,108	192,085	192,085
EXPENDITURES TOTAL			1,158,363	588,679	1,201,456	1,194,067	1,486,016	1,486,016
REVENUES			320,082	60,705	167,520	268,753	389,302	389,302
EXPENDITURES			1,158,363	588,679	1,201,456	1,194,067	1,486,016	1,486,016
TOTAL BUSINESS UNIT-63028011-BH-A MH Community Tr			838,281	527,974	1,033,936	925,314	1,096,713	1,096,713

63029011-BH-A MH Inpatient & Institute

REVENUES								
455300	65000	Inpatient Insurance Collect	318,370	128,453	269,922	400,000	330,000	330,000
455511	65000	Inpatient Services	3,230	-	-	6,000	6,000	6,000
REVENUES TOTAL			321,600	128,453	269,922	406,000	336,000	336,000
EXPENDITURES								
521002	65000	Clearview Commission	1,246	-	-	1,188	1,188	1,188
554503	65000	Inpatient 503	271,068	81,568	162,895	200,000	230,000	230,000
554504	65000	Institute	942,688	427,858	903,848	1,000,000	885,000	885,000
554703	65000	Detoxification Hosp 703	41,034	42,841	127,388	30,000	55,000	55,000
OPERATING EXPENDITURES			1,256,036	552,267	1,194,131	1,231,188	1,171,188	1,171,188
EXPENDITURES TOTAL			1,256,036	552,267	1,194,131	1,231,188	1,171,188	1,171,188
REVENUES			321,600	128,453	269,922	406,000	336,000	336,000
EXPENDITURES			1,256,036	552,267	1,194,131	1,231,188	1,171,188	1,171,188
TOTAL BUSINESS UNIT-63029011-BH-A MH Inpatient & Ins			934,436	423,814	924,209	825,188	835,188	835,188

63029911-BH-A MH Allocated

EXPENDITURES								
543954	65003	Overhead Allocation	97,049	43,134	85,059	102,310	108,037	108,037
OPERATING EXPENDITURES			97,049	43,134	85,059	102,310	108,037	108,037
EXPENDITURES TOTAL			97,049	43,134	85,059	102,310	108,037	108,037
EXPENDITURES			97,049	43,134	85,059	102,310	108,037	108,037
TOTAL BUSINESS UNIT-63029911-BH-A MH Allocated			97,049	43,134	85,059	102,310	108,037	108,037

63032011-BH-A AODA Access Outr & Prev

REVENUES								
421023	65031	AODA Block Grant	109,299	4,355	109,299	109,299	109,299	109,299
REVENUES TOTAL			109,299	4,355	109,299	109,299	109,299	109,299
EXPENDITURES								

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
521219	65031	Other Professional Serv	62,455	-	71,580	9,260	53,299	53,299
529299	65031	Purchase Care & Services	700	1,604	2,964	-	6,000	6,000
532325	65031	Registration	3,360	8,608	14,756	12,600	30,000	30,000
543951	65031	Year End Allocation	-	-	395	43,000	-	-
		OPERATING EXPENDITURES	66,515	10,211	89,695	64,860	89,299	89,299
		EXPENDITURES TOTAL	66,515	10,211	89,695	64,860	89,299	89,299
		REVENUES	109,299	4,355	109,299	109,299	109,299	109,299
		EXPENDITURES	66,515	10,211	89,695	64,860	89,299	89,299
TOTAL BUSINESS UNIT-63032011-BH-A AODA Access Out			(42,784)	5,856	(19,604)	(44,439)	(20,000)	(20,000)

63033011-BH-A AODA Comm Living

REVENUES								
421001	65032	State Aid	104,959	31,168	116,420	187,042	147,105	147,105
421001	65038	State Aid	-	-	-	56,298	-	-
455401	65032	Insurance	24,483	7,432	12,741	-	25,000	25,000
455502	65000	OWI Surcharge	82,748	36,776	70,878	95,000	82,748	82,748
455503	65000	IDP Assessments	106,565	28,827	57,569	99,785	106,565	106,565
		REVENUES TOTAL	318,755	104,203	257,608	438,125	361,418	361,418
EXPENDITURES								
511210	65032	Wages-Regular	63,256	24,210	50,031	76,477	85,460	85,460
511210	65038	Wages-Regular	-	-	-	36,910	-	-
511220	65032	Wages-Overtime	-	-	557	557	-	-
511330	65032	Wages-Longevity Pay	206	-	265	265	315	315
		SALARIES TOTAL	63,463	24,210	50,853	114,209	85,775	85,775
512141	65032	Social Security	4,738	1,665	5,826	5,826	6,372	6,372
512141	65038	Social Security	-	-	-	2,763	-	-
512142	65032	Retirement (Employer)	3,954	1,574	5,024	5,024	5,833	5,833
512142	65038	Retirement (Employer)	-	-	-	2,399	-	-
512144	65032	Health Insurance	13,337	6,480	13,360	17,847	10,300	10,300
512144	65038	Health Insurance	-	-	-	12,451	-	-
512145	65032	Life Insurance	1	0	-	-	42	42
512145	65038	Life Insurance	-	-	-	9	-	-
512151	65032	HSA Contribution	288	710	-	-	-	-
512151	65038	HSA Contribution	-	-	-	938	-	-
512173	65032	Dental Insurance	840	418	1,104	1,104	516	516
512173	65038	Dental Insurance	-	-	-	828	-	-
		FRINGE TOTAL	23,159	10,847	25,315	49,189	23,062	23,062
		TOTAL SALARIES AND FRINGES	86,621	35,057	76,168	163,399	108,838	108,838
529299	65032	Purchase Care & Services	3,770	12,457	21,355	50,000	40,000	40,000
531355	65032	Client Costs	2,090	-	-	-	-	-
532325	65032	Registration	1,675	700	-	-	1,500	1,500
543951	65031	Year End Allocation	-	-	-	-	20,000	20,000
543954	65032	Overhead Allocation	13,099	5,589	14,721	14,721	15,216	15,216
553561	65031	CBRF 506.61 - 5-8 Beds	22,311	-	-	25,000	-	-
553561	65032	CBRF 506.61 - 5-8 Beds	19,484	-	-	25,000	-	-
554560	65031	AODA Womens Treatment	20,473	3,333	20,000	20,000	-	-
555913	65032	Prescriptions	2,550	764	1,000	1,000	2,000	2,000
		OPERATING EXPENDITURES	85,451	22,843	57,076	135,721	78,716	78,716
		EXPENDITURES TOTAL	172,073	57,900	133,244	299,119	187,554	187,554
		REVENUES	318,755	104,203	257,608	438,125	361,418	361,418
		EXPENDITURES	172,073	57,900	133,244	299,119	187,554	187,554
TOTAL BUSINESS UNIT-63033011-BH-A AODA Comm Living			(146,683)	(46,303)	(124,364)	(139,005)	(173,864)	(173,864)

63037011-BH-A AODA Community Resid Serv

REVENUES								
455508	65000	AODA Detox	3,011	1,652	3,003	2,500	3,304	3,304
		REVENUES TOTAL	3,011	1,652	3,003	2,500	3,304	3,304

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
REVENUES			3,011	1,652	3,003	2,500	3,304	3,304
TOTAL BUSINESS UNIT-63037011-BH-A AODA Community			3,011	1,652	3,003	2,500	3,304	3,304
63038011-BH-A AODA Comm Treatment								
REVENUES								
455023	65000	DOC AODA Group	26,818	11,554	24,168	24,000	26,818	26,818
REVENUES TOTAL			26,818	11,554	24,168	24,000	26,818	26,818
REVENUES			26,818	11,554	24,168	24,000	26,818	26,818
TOTAL BUSINESS UNIT-63038011-BH-A AODA Comm Tre			26,818	11,554	24,168	24,000	26,818	26,818
64025011-BH-C MH Commnty Support								
EXPENDITURES								
511110	63027	Salary-Permanent Regular	28,136	10,394	19,970	19,970	14,146	14,146
511210	63027	Wages-Regular	51,802	20,764	82,795	82,795	52,121	52,121
511220	63027	Wages-Overtime	4,875	-	1,964	1,964	-	-
SALARIES TOTAL			84,812	31,159	104,729	104,729	66,267	66,267
512141	63027	Social Security	5,949	2,243	7,672	7,672	4,697	4,697
512142	63027	Retirement (Employer)	5,258	2,019	6,807	6,807	4,506	4,506
512144	63027	Health Insurance	16,762	4,922	22,537	22,537	13,359	13,359
512145	63027	Life Insurance	11	4	15	15	11	11
512151	63027	HSA Contribution	2,328	1,688	1,563	1,563	-	-
512173	63027	Dental Insurance	1,085	398	1,509	1,509	652	652
FRINGE TOTAL			31,394	11,275	40,103	40,103	23,225	23,225
TOTAL SALARIES AND FRINGES			116,206	42,433	144,832	144,832	89,492	89,492
529299	63027	Purchase Care & Services	24,540	13,270	-	-	-	-
531319	63027	Other Operating Supplies	-	31	-	-	-	-
531326	63027	Advertising	-	-	1,000	1,000	-	-
531349	63027	Other Operating Expenses	26	153	-	-	-	-
531355	63027	Client Costs	-	8	-	-	-	-
532325	63027	Registration	1,862	3,893	1,170	1,170	3,000	3,000
532332	63027	Mileage	4,957	3,186	3,000	3,000	6,000	6,000
532336	63027	Lodging	-	1,731	400	400	1,000	1,000
543951	63027	Year End Allocation	(78,194)	-	(80,318)	-	(61,169)	(61,169)
543954	63027	Overhead Allocation	23,442	10,702	22,081	22,081	13,695	13,695
OPERATING EXPENDITURES			(23,367)	32,975	(52,667)	27,651	(37,474)	(37,474)
EXPENDITURES TOTAL			92,839	75,408	92,166	172,484	52,018	52,018
EXPENDITURES			92,839	75,408	92,166	172,484	52,018	52,018
TOTAL BUSINESS UNIT-64025011-BH-C MH Commnty Su			92,839	75,408	92,166	172,484	52,018	52,018
64028011-BH-C MH Comm Treatment								
REVENUES								
421001	65044	State Aid	3,860	-	80,232	108,680	-	-
REVENUES TOTAL			3,860	-	80,232	108,680	-	-
EXPENDITURES								
543951	65044	Year End Allocation	441	-	-	17,383	-	-
OPERATING EXPENDITURES			441	-	-	17,383	-	-
EXPENDITURES TOTAL			441	-	-	17,383	-	-
REVENUES			3,860	-	80,232	108,680	-	-
EXPENDITURES			441	-	-	17,383	-	-
TOTAL BUSINESS UNIT-64028011-BH-C MH Comm Treatm			(3,419)	-	(80,232)	(91,297)	-	-

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
65013000-CF-DD Comm Living								
REVENUES								
421001	63175	State Aid	47,931	-	-	-	-	-
421001	65040	State Aid	187,532	44,750	139,914	185,558	354,868	354,868
421001	65121	State Aid - Children's COP	218,118	29,091	218,118	218,118	218,118	218,118
421001	65174	State Aid	-	-	-	-	76,567	76,567
421001	65175	State Aid	182,462	93,209	186,418	165,564	186,418	186,418
421058	65040	State Aid - Prior Year	76,384	133,346	228,593	-	50,000	50,000
421100	65040	TPA Payments	2,114,651	1,059,147	3,426,458	1,569,582	3,171,977	3,171,977
453100	65040	Prior Year Public Charges	(622)	-	-	-	-	-
455013	65040	Parental Fee Collections	9,843	5,455	12,360	-	-	-
455013	65082	Parental Fee Collections	418	-	-	-	-	-
455014	65040	Parental Fee Takeback	(9,465)	(2,870)	(8,422)	-	-	-
455212	65040	Misc Client Reimbursement	954	-	-	-	-	-
455407	65175	0-3 Therapy	9,595	4,046	8,398	6,384	6,384	6,384
455409	65175	0-3 Case Management	16,690	3,347	19,764	17,899	19,200	19,200
455425	65175	MA Prior Year Revenue	2,020	-	410	-	-	-
455792	65040	WPS Payments	793,900	321,937	1,151,583	1,081,253	1,897,567	1,897,567
485100	65175	Donations - Unrestricted	3,623	-	794	1,000	1,000	1,000
485200	63176	Donations Restricted	6,880	-	-	-	-	-
485200	65040	Donations Restricted	-	-	-	20,000	-	-
REVENUES TOTAL			3,660,913	1,691,459	5,384,388	3,265,359	5,982,098	5,982,098
EXPENDITURES								
511110	65040	Salary-Permanent Regular	123,487	42,954	79,557	79,557	86,530	86,530
511110	65175	Salary-Permanent Regular	73,386	39,260	79,904	79,001	81,126	81,126
511210	65040	Wages-Regular	445,307	322,051	705,968	705,968	1,029,739	1,029,739
511210	65175	Wages-Regular	236,410	120,205	243,183	257,024	260,346	260,346
511220	65040	Wages-Overtime	872	358	1,229	1,229	-	-
511220	65175	Wages-Overtime	152	-	-	2,140	-	-
511330	65040	Wages-Longevity Pay	510	-	300	300	529	529
511330	65175	Wages-Longevity Pay	303	-	318	318	318	318
SALARIES TOTAL			880,427	524,829	1,110,459	1,125,536	1,458,587	1,458,587
512141	65040	Social Security	41,666	26,489	57,806	57,806	77,196	77,196
512141	65175	Social Security	22,676	11,690	24,855	24,855	23,713	23,713
512142	65040	Retirement (Employer)	36,195	23,600	51,147	51,147	75,942	75,942
512142	65175	Retirement (Employer)	20,914	10,365	21,971	21,971	23,319	23,319
512144	65040	Health Insurance	129,302	89,975	232,369	232,369	385,737	385,737
512144	65175	Health Insurance	74,917	39,202	82,502	82,502	107,366	107,366
512145	65040	Life Insurance	141	87	174	174	240	240
512145	65175	Life Insurance	41	22	39	39	45	45
512151	65040	HSA Contribution	5,578	9,584	10,811	10,811	-	-
512151	65175	HSA Contribution	5,004	3,493	3,599	3,599	-	-
512173	65040	Dental Insurance	9,052	6,826	15,565	15,565	20,388	20,388
512173	65175	Dental Insurance	5,483	3,060	6,301	6,301	6,075	6,075
FRINGE TOTAL			350,969	224,394	507,138	507,138	720,022	720,022
TOTAL SALARIES AND FRINGES			1,231,396	749,224	1,617,597	1,632,674	2,178,609	2,178,609
521003	65121	Match Requirement	191,219	-	191,219	191,219	191,219	191,219
529160	65040	Interpreter Fee	3,028	2,119	1,000	1,000	3,500	3,500
529160	65175	Interpreter Fee	1,523	-	1,000	1,000	1,000	1,000
529299	65174	Purchase Care & Services	-	-	-	-	46,035	46,035
529299	65175	Purchase Care & Services	1,700	-	-	-	-	-
531303	65175	Computer Equipmt & Software	-	2,700	-	-	-	-
531312	65175	Office Supplies	271	236	-	-	-	-
531313	65040	Printing & Duplicating	106	827	-	-	-	-
531313	65175	Printing & Duplicating	1,100	1,064	2,500	2,500	2,500	2,500
531319	63175	Other Operating Supplies	4,021	-	-	-	-	-
531319	65174	Other Operating Supplies	-	-	-	-	5,530	5,530
531319	65175	Other Operating Supplies	795	29	-	-	-	-
531326	65175	Advertising	455	-	-	-	-	-
531348	65174	Educational Supplies	-	-	-	-	16,050	16,050
531348	65175	Educational Supplies	782	812	700	700	700	700
531349	63175	Other Operating Expenses	4,477	-	-	-	-	-
531355	65040	Client Costs	52	184	-	-	-	-
531355	65175	Client Costs	7,868	3,465	4,000	4,000	4,000	4,000
532325	63175	Registration	38,841	-	-	-	-	-
532325	63176	Registration	6,880	-	-	-	-	-

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
532325	65040	Registration	3,150	1,510	-	-	-	-
532325	65174	Registration	-	-	-	-	6,840	6,840
532325	65175	Registration	270	985	-	-	-	-
532332	65040	Mileage	493	1,336	1,000	1,000	2,004	2,004
532332	65174	Mileage	-	-	-	-	2,112	2,112
532332	65175	Mileage	108	46	5,000	5,000	2,000	2,000
532336	63175	Lodging	384	-	-	-	-	-
543954	65082	Overhead Allocation	1,103	-	-	-	-	-
543954	65175	Overhead Allocation	88,990	42,643	84,789	84,789	83,568	83,568
555103	65040	Respite Care 103	-	-	1,000	1,000	-	-
555103	65121	Respite Care 103	-	1,327	90	-	-	-
555107	65040	Specialized Transportation	-	-	1,000	1,000	-	-
555107	65121	Specialized Transportation	-	1,650	3,200	-	-	-
555113	65040	Consumer Education-DD	586	11,473	2,500	2,500	20,000	20,000
555126	65040	Home Modifications 112.56	148	17	-	-	-	-
555128	65040	Spec Med Supp 112.55	13,262	44,694	6,000	6,000	100,000	100,000
555129	65040	Adaptive Aids - Other	55,380	1,624	38,304	25,000	25,000	25,000
555403	65121	Recreation Activities	49,913	42,736	57,548	58,716	106,840	106,840
555506	65175	Non-Therapy Services	83,385	49,736	75,000	75,000	124,472	124,472
555507	65175	Counseling/Therapeutic Rescs	103,778	49,823	127,053	130,000	99,646	99,646
555508	65040	TPA Provider Payments	2,114,651	1,059,147	3,426,458	1,569,582	3,171,977	3,171,977
557321	63175	Food House/Supplies	208	-	-	-	-	-
		OPERATING EXPENDITURES	2,778,924	1,320,181	4,029,361	2,160,006	4,014,992	4,014,992
		EXPENDITURES TOTAL	4,010,320	2,069,405	5,646,958	3,792,681	6,193,602	6,193,602
		REVENUES	3,660,913	1,691,459	5,384,388	3,265,359	5,982,098	5,982,098
		EXPENDITURES	4,010,320	2,069,405	5,646,958	3,792,681	6,193,602	6,193,602
TOTAL BUSINESS UNIT-65013000-CF-DD Comm Living			349,407	377,946	262,570	527,322	211,503	211,503

65017000-CF-DD Comm Resid Serv

EXPENDITURES								
552203	65040	Foster Home 203	143,063	119,141	195,051	135,000	357,424	357,424
		OPERATING EXPENDITURES	143,063	119,141	195,051	135,000	357,424	357,424
		EXPENDITURES TOTAL	143,063	119,141	195,051	135,000	357,424	357,424
		EXPENDITURES	143,063	119,141	195,051	135,000	357,424	357,424
TOTAL BUSINESS UNIT-65017000-CF-DD Comm Resid Ser			143,063	119,141	195,051	135,000	357,424	357,424

65019900-CF-DD Overhead

EXPENDITURES								
531319	65040	Other Operating Supplies	413	432	500	500	500	500
531326	65040	Advertising	736	716	1,000	1,000	1,000	1,000
		OPERATING EXPENDITURES	1,149	1,148	1,500	1,500	1,500	1,500
		EXPENDITURES TOTAL	1,149	1,148	1,500	1,500	1,500	1,500
		EXPENDITURES	1,149	1,148	1,500	1,500	1,500	1,500
TOTAL BUSINESS UNIT-65019900-CF-DD Overhead			1,149	1,148	1,500	1,500	1,500	1,500

65023000-CF-MH Comm Living

EXPENDITURES								
511210	65082	Wages-Regular	2,938	231	4,881	4,881	-	-
		SALARIES TOTAL	2,938	231	4,881	4,881	-	-
512141	65082	Social Security	201	17	333	333	-	-
512142	65082	Retirement (Employer)	198	15	329	329	-	-
512144	65082	Health Insurance	1,795	62	2,131	2,131	-	-
512145	65082	Life Insurance	0	-	1	1	-	-
512151	65082	HSA Contribution	64	-	128	128	-	-
512173	65082	Dental Insurance	70	9	131	131	-	-
		FRINGE TOTAL	2,328	103	3,053	3,053	-	-

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
TOTAL SALARIES AND FRINGES			5,266	335	7,933	7,933	-	-
543951	65082	Year End Allocation	-	-	(7,359)	-	-	-
OPERATING EXPENDITURES			-	-	(7,359)	-	-	-
EXPENDITURES TOTAL			5,266	335	574	7,933	-	-
EXPENDITURES			5,266	335	574	7,933	-	-
TOTAL BUSINESS UNIT-65023000-CF-MH Comm Living			5,266	335	574	7,933	-	-

65050000-CF-Del

REVENUES

421001	63109	State Aid	-	-	-	-	150,000	150,000
421001	65005	State Aid	598,816	306,346	616,812	616,812	616,812	616,812
421001	65009	State Aid	46,629	45,379	64,314	46,501	51,814	51,814
REVENUES TOTAL			645,445	351,725	681,126	663,313	818,626	818,626
REVENUES			645,445	351,725	681,126	663,313	818,626	818,626
TOTAL BUSINESS UNIT-65050000-CF-Del			645,445	351,725	681,126	663,313	818,626	818,626

65050900-CF-Del NR

EXPENDITURES

531344	66018	Donation	100	480	-	-	-	-
531344	66021	Donation	204	-	-	-	-	-
OPERATING EXPENDITURES			304	480	-	-	-	-
EXPENDITURES TOTAL			304	480	-	-	-	-
EXPENDITURES			304	480	-	-	-	-
TOTAL BUSINESS UNIT-65050900-CF-Del NR			304	480	-	-	-	-

65053000-CF-Del Comm Living

REVENUES

421001	63105	State Aid	6,779	-	13,441	-	-	-
421001	65013	State Aid	6,045	-	-	-	-	-
455408	65005	MA Diversion Case Mgmt	5,355	2,073	4,041	2,000	5,355	5,355
455410	65005	MA Case Management	25,064	8,562	42,141	34,720	37,200	37,200
455425	65005	MA Prior Year Revenue	10,572	-	10,636	-	-	-
REVENUES TOTAL			53,816	10,636	70,259	36,720	42,555	42,555

EXPENDITURES

511110	65005	Salary-Permanent Regular	83,307	49,494	99,906	84,555	88,626	88,626
511110	65009	Salary-Permanent Regular	149	256	439	-	-	-
511210	65005	Wages-Regular	359,145	184,735	373,831	388,938	391,024	391,024
511210	65009	Wages-Regular	105,719	65,173	128,185	115,782	127,412	127,412
511220	65005	Wages-Overtime	733	-	-	1,013	-	-
511220	65009	Wages-Overtime	76	-	-	60	-	-
511330	65005	Wages-Longevity Pay	969	-	-	1,029	800	800
SALARIES TOTAL			550,098	299,658	602,361	591,377	607,862	607,862
512141	65005	Social Security	32,307	17,213	34,818	34,598	34,125	34,125
512141	65009	Social Security	7,844	4,836	9,500	8,619	9,182	9,182
512142	65005	Retirement (Employer)	29,653	15,223	30,790	30,910	32,671	32,671
512142	65009	Retirement (Employer)	7,142	3,929	7,806	7,530	8,664	8,664
512144	65005	Health Insurance	95,290	34,998	71,589	111,729	101,584	101,584
512144	65009	Health Insurance	29,814	16,359	32,868	23,243	33,121	33,121
512145	65005	Life Insurance	164	73	150	176	147	147
512145	65009	Life Insurance	9	5	10	6	6	6
512151	65005	HSA Contribution	4,956	4,206	7,787	2,500	-	-
512151	65009	HSA Contribution	1,785	1,327	2,434	1,875	-	-
512173	65005	Dental Insurance	5,761	3,208	6,546	7,140	6,552	6,552
512173	65009	Dental Insurance	1,759	1,078	2,116	1,620	1,620	1,620

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
FRINGE TOTAL			216,485	102,455	206,414	229,945	227,671	227,671
TOTAL SALARIES AND FRINGES			766,583	402,114	808,775	821,322	835,533	835,533
529160	65005	Interpreter Fee	158	-	-	2,000	2,000	2,000
529299	63105	Purchase Care & Services	-	9,705	38,751	-	-	-
529299	65005	Purchase Care & Services	26,372	3,500	9,000	-	25,000	25,000
531319	63109	Other Operating Supplies	-	-	-	-	321	321
531349	63105	Other Operating Expenses	6,779	-	-	-	-	-
531349	65005	Other Operating Expenses	40	80	137	200	200	200
531355	65005	Client Costs	11,333	8,291	16,732	10,000	19,000	19,000
531355	65009	Client Costs	-	1,000	1,714	-	2,000	2,000
532325	63109	Registration	-	-	-	-	63,279	63,279
532325	65005	Registration	10,574	1,211	4,861	30,000	1,200	1,200
532325	65009	Registration	125	-	-	-	-	-
532332	65005	Mileage	3,957	1,000	2,072	7,830	4,000	4,000
532332	65009	Mileage	-	-	-	250	250	250
532336	65005	Lodging	130	180	1,852	1,500	1,360	1,360
543951	63109	Year End Allocation	-	-	-	-	86,400	86,400
552204	65013	Group Home 204	6,045	-	-	-	-	-
555303	65009	Home Monitoring Units	9,192	1,308	2,917	13,166	8,000	8,000
555507	65005	Counseling/Therapeutic Rescs	39,010	19,599	19,599	75,000	70,000	70,000
555911	65005	Drug Screens	814	284	487	1,500	1,000	1,000
OPERATING EXPENDITURES			114,529	46,157	98,122	141,446	284,010	284,010
EXPENDITURES TOTAL			881,111	448,270	906,897	962,769	1,119,543	1,119,543
REVENUES			53,816	10,636	70,259	36,720	42,555	42,555
EXPENDITURES			881,111	448,270	906,897	962,769	1,119,543	1,119,543
TOTAL BUSINESS UNIT-65053000-CF-Del Comm Living			827,296	437,635	836,638	926,049	1,076,988	1,076,988

65054000-CF-Del Invest & Assess

REVENUES								
455410	65067	MA Case Management	5,032	524	6,030	6,030	5,032	5,032
455425	65067	MA Prior Year Revenue	312	-	-	-	-	-
REVENUES TOTAL			5,344	524	6,030	6,030	5,032	5,032
EXPENDITURES								
511110	65080	Salary-Permanent Regular	92,190	50,350	94,564	94,564	101,467	101,467
511210	65067	Wages-Regular	109,768	55,908	112,243	121,859	127,529	127,529
511210	65080	Wages-Regular	516,753	262,584	529,638	543,437	550,457	550,457
511220	65067	Wages-Overtime	-	-	140	140	-	-
511220	65080	Wages-Overtime	1,262	497	1,970	1,970	-	-
511330	65067	Wages-Longevity Pay	151	-	166	166	166	166
511330	65080	Wages-Longevity Pay	625	-	670	670	670	670
SALARIES TOTAL			720,749	369,337	739,391	762,806	780,290	780,290
512141	65067	Social Security	8,145	4,135	9,031	9,031	9,134	9,134
512141	65080	Social Security	44,082	22,839	47,212	47,212	46,730	46,730
512142	65067	Retirement (Employer)	7,410	3,634	7,941	7,941	8,683	8,683
512142	65080	Retirement (Employer)	40,976	20,174	41,625	41,625	44,402	44,402
512144	65067	Health Insurance	21,360	10,675	23,741	23,741	33,121	33,121
512144	65080	Health Insurance	108,174	56,607	120,908	120,908	132,528	132,528
512145	65067	Life Insurance	22	11	20	20	25	25
512145	65080	Life Insurance	88	41	81	81	73	73
512151	65067	HSA Contribution	1,606	1,625	1,250	1,250	-	-
512151	65080	HSA Contribution	8,329	5,858	6,250	6,250	-	-
512173	65067	Dental Insurance	1,388	752	1,620	1,620	1,620	1,620
512173	65080	Dental Insurance	6,313	3,332	6,940	6,940	6,406	6,406
FRINGE TOTAL			247,894	129,683	266,618	266,618	282,721	282,721
TOTAL SALARIES AND FRINGES			968,643	499,021	1,006,008	1,029,424	1,063,011	1,063,011
529160	65080	Interpreter Fee	-	165	-	-	-	-
531319	65067	Other Operating Supplies	155	76	500	500	250	250
531319	65080	Other Operating Supplies	32	-	-	-	-	-
531326	65080	Advertising	247	185	-	-	-	-
531349	65080	Other Operating Expenses	185	-	-	-	-	-
531355	65067	Client Costs	270	608	500	500	1,000	1,000

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
531355	65080	Client Costs	773	639	-	-	-	-
532325	65067	Registration	125	75	200	200	200	200
532325	65080	Registration	800	375	1,500	1,500	3,000	3,000
532332	65067	Mileage	939	492	1,500	1,500	1,250	1,250
532332	65080	Mileage	1,794	1,005	3,000	3,000	2,000	2,000
532336	65080	Lodging	164	-	500	500	3,540	3,540
543951	65080	Year End Allocation	(25,529)	(5,187)	(8,892)	(24,976)	(6,669)	(6,669)
543954	65067	Overhead Allocation	29,909	14,521	29,442	29,442	30,433	30,433
543954	65080	Overhead Allocation	146,352	70,433	139,628	132,487	136,948	136,948
		OPERATING EXPENDITURES	156,216	83,386	167,878	144,653	171,952	171,952
		EXPENDITURES TOTAL	1,124,859	582,407	1,173,886	1,174,077	1,234,963	1,234,963
		REVENUES	5,344	524	6,030	6,030	5,032	5,032
		EXPENDITURES	1,124,859	582,407	1,173,886	1,174,077	1,234,963	1,234,963
TOTAL BUSINESS UNIT-65054000-CF-Del Invest & Assess			1,119,515	581,883	1,167,856	1,168,047	1,229,932	1,229,932
65057000-CF-Del Comm Resid Serv								
REVENUES								
455200	65005	Foster Home	38,323	10,218	22,083	25,000	25,000	25,000
REVENUES TOTAL			38,323	10,218	22,083	25,000	25,000	25,000
EXPENDITURES								
552203	65005	Foster Home 203	152,435	20,108	37,601	200,000	150,000	150,000
552204	65005	Group Home 204	60,055	27,320	32,082	50,000	75,000	75,000
552205	65005	Shelter Care 205	65,530	25,670	61,783	63,875	63,875	63,875
		OPERATING EXPENDITURES	278,020	73,098	131,466	313,875	288,875	288,875
		EXPENDITURES TOTAL	278,020	73,098	131,466	313,875	288,875	288,875
		REVENUES	38,323	10,218	22,083	25,000	25,000	25,000
		EXPENDITURES	278,020	73,098	131,466	313,875	288,875	288,875
TOTAL BUSINESS UNIT-65057000-CF-Del Comm Resid Serv			239,697	62,880	109,383	288,875	263,875	263,875
65059000-CF-Del Inpatient & Institut								
EXPENDITURES								
552306	65005	Juvenile Correctional Instit	22,650	9,750	23,400	60,000	50,000	50,000
552306	65006	Juvenile Correctional Instit	-	108,047	185,786	-	-	-
552504	65005	Child Care Institutions	200,353	223,466	327,187	310,000	310,000	310,000
		OPERATING EXPENDITURES	223,003	341,263	536,373	370,000	360,000	360,000
		EXPENDITURES TOTAL	223,003	341,263	536,373	370,000	360,000	360,000
		EXPENDITURES	223,003	341,263	536,373	370,000	360,000	360,000
TOTAL BUSINESS UNIT-65059000-CF-Del Inpatient & Institut			223,003	341,263	536,373	370,000	360,000	360,000
65059900-CF-Del Overhead								
EXPENDITURES								
531303	65005	Computer Equipmt & Software	-	-	1,527	-	-	-
531313	65005	Printing & Duplicating	7	-	-	-	-	-
531319	65005	Other Operating Supplies	129	10	17	100	100	100
531326	65005	Advertising	261	175	300	-	-	-
543954	65005	Overhead Allocation	111,174	56,044	110,809	103,046	106,515	106,515
543954	65009	Overhead Allocation	28,863	15,404	30,404	29,442	30,433	30,433
		OPERATING EXPENDITURES	140,434	71,632	143,057	132,587	137,048	137,048
		EXPENDITURES TOTAL	140,434	71,632	143,057	132,587	137,048	137,048
		EXPENDITURES	140,434	71,632	143,057	132,587	137,048	137,048
TOTAL BUSINESS UNIT-65059900-CF-Del Overhead			140,434	71,632	143,057	132,587	137,048	137,048

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
6506000-CF-Abus & Neg								
REVENUES								
421001	60683	State Aid	15,390	3,839	7,735	10,000	10,000	10,000
421001	65001	State Aid	-	9,300	9,300	54,524	-	-
421001	65002	State Aid	122,871	49,200	147,600	144,000	144,000	144,000
421022	65001	Basic County Allocation	1,373,800	340,583	1,368,673	1,373,800	1,443,673	1,443,673
421052	65001	Children & Family	-	11,318	74,270	-	94,000	94,000
421058	65001	State Aid - Prior Year	2	5,563	5,563	-	-	-
421058	65002	State Aid - Prior Year	(2,294)	-	-	-	-	-
455004	65001	Provider Audit Refunds	47,176	-	-	-	-	-
455200	65001	Foster Home	127,657	55,990	113,791	150,000	111,979	111,979
455209	65001	Room And Board Collections	87,836	13,888	37,300	100,000	75,000	75,000
REVENUES TOTAL			1,772,437	489,681	1,764,232	1,832,324	1,878,652	1,878,652
EXPENDITURES								
532332	60683	Mileage	-	-	-	500	325	325
OPERATING EXPENDITURES			-	-	-	500	325	325
EXPENDITURES TOTAL			-	-	-	500	325	325
REVENUES			1,772,437	489,681	1,764,232	1,832,324	1,878,652	1,878,652
EXPENDITURES			-	-	-	500	325	325
TOTAL BUSINESS UNIT-65060000-CF-Abus & Neg			(1,772,437)	(489,681)	(1,764,232)	(1,831,824)	(1,878,327)	(1,878,327)
65060900-CF-NONR NR								
REVENUES								
485204	66011	Donations - Human Service	1,998	6,339	-	-	-	-
485204	66016	Donations - Human Service	350	8,800	-	-	-	-
485204	66017	Donations - Human Service	300	-	-	-	-	-
REVENUES TOTAL			2,648	15,139	-	-	-	-
EXPENDITURES								
531344	66011	Donation	1,211	816	-	-	-	-
531344	66024	Donation	68	-	-	-	-	-
OPERATING EXPENDITURES			1,279	816	-	-	-	-
EXPENDITURES TOTAL			1,279	816	-	-	-	-
REVENUES			2,648	15,139	-	-	-	-
EXPENDITURES			1,279	816	-	-	-	-
TOTAL BUSINESS UNIT-65060900-CF-NONR NR			(1,369)	(14,324)	-	-	-	-
65061700-CF-Abus & Neg Spec Transportat								
EXPENDITURES								
555107	65001	Specialized Transportation	4,221	11,089	18,856	5,000	5,000	5,000
OPERATING EXPENDITURES			4,221	11,089	18,856	5,000	5,000	5,000
EXPENDITURES TOTAL			4,221	11,089	18,856	5,000	5,000	5,000
EXPENDITURES			4,221	11,089	18,856	5,000	5,000	5,000
TOTAL BUSINESS UNIT-65061700-CF-Abus & Neg Spec Tr			4,221	11,089	18,856	5,000	5,000	5,000
65062000-CF-Abus & Neg Access Outreach								
REVENUES								
421001	65060	State Aid	28,046	10,486	30,765	30,765	33,219	33,219
421001	65069	State Aid	-	-	-	-	2,000	2,000
421001	65070	State Aid	35,034	8,071	37,483	32,300	28,500	28,500
421001	65079	State Aid	3,900	4,436	15,615	5,670	17,093	17,093
REVENUES TOTAL			66,980	22,993	83,863	68,735	80,812	80,812

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES								
511110	65060	Salary-Permanent Regular	78,467	45,378	91,932	83,287	87,325	87,325
511110	65070	Salary-Permanent Regular	327	267	-	-	-	-
511210	65060	Wages-Regular	55	-	-	-	-	-
		SALARIES TOTAL	78,849	45,645	91,932	83,287	87,325	87,325
512141	65060	Social Security	5,880	3,155	6,284	6,284	5,833	5,833
512141	65070	Social Security	24	18	-	-	-	-
512142	65060	Retirement (Employer)	5,293	2,950	5,414	5,414	5,938	5,938
512142	65070	Retirement (Employer)	22	17	-	-	-	-
512144	65060	Health Insurance	16,800	9,765	17,847	17,847	22,821	22,821
512144	65070	Health Insurance	53	53	-	-	-	-
512145	65060	Life Insurance	11	8	11	11	11	11
512145	65070	Life Insurance	0	0	-	-	-	-
512151	65060	HSA Contribution	300	283	-	-	-	-
512151	65070	HSA Contribution	-	18	-	-	-	-
512173	65060	Dental Insurance	981	568	1,104	1,104	1,104	1,104
512173	65070	Dental Insurance	5	4	-	-	-	-
		FRINGE TOTAL	29,369	16,840	30,659	30,659	35,708	35,708
		TOTAL SALARIES AND FRINGES	108,217	62,484	122,591	113,946	123,032	123,032
521212	65069	Legal	-	-	-	-	5,000	5,000
521212	65070	Legal	89,831	39,654	93,707	85,000	75,000	75,000
521212	65079	Legal	23,668	28,060	55,204	15,000	61,732	61,732
529299	65079	Purchase Care & Services	3,006	2,006	4,852	6,000	4,012	4,012
532332	65070	Mileage	3	-	-	-	-	-
532336	65060	Lodging	82	-	-	-	-	-
543951	65070	Year End Allocation	(434)	-	-	-	-	-
		OPERATING EXPENDITURES	116,156	69,720	153,763	106,000	145,744	145,744
		EXPENDITURES TOTAL	224,373	132,204	276,354	219,946	268,776	268,776
		REVENUES	66,980	22,993	83,863	68,735	80,812	80,812
		EXPENDITURES	224,373	132,204	276,354	219,946	268,776	268,776
TOTAL BUSINESS UNIT-65062000-CF-Abus & Neg Access			157,393	109,212	192,491	151,211	187,964	187,964

65063000-CF-Abus & Neg Comm Living

EXPENDITURES								
529160	65001	Interpreter Fee	160	-	-	-	-	-
529299	65001	Purchase Care & Services	42,394	37,532	107,615	50,000	80,000	80,000
531303	65036	Computer Equipmt & Software	9,676	-	9,676	9,676	9,676	9,676
531355	65001	Client Costs	3,839	2,194	5,225	5,000	5,000	5,000
555101	65001	Child Day Care	4,697	1,345	3,170	7,500	2,500	2,500
555103	65001	Respite Care 103	1,745	-	-	-	-	-
555911	65001	Drug Screens	31,473	17,543	34,360	30,000	30,000	30,000
555914	65001	Psych Evaluations	56,046	26,232	49,602	40,000	60,000	60,000
593391	65001	Prior Year Expenditures	6,932	482	826	10,000	7,500	7,500
		OPERATING EXPENDITURES	156,962	85,328	210,474	152,176	194,676	194,676
		EXPENDITURES TOTAL	156,962	85,328	210,474	152,176	194,676	194,676
		EXPENDITURES	156,962	85,328	210,474	152,176	194,676	194,676
TOTAL BUSINESS UNIT-65063000-CF-Abus & Neg Comm Living			156,962	85,328	210,474	152,176	194,676	194,676

65064000-CF-Abus & Neg Invest & Assess

EXPENDITURES								
511110	65001	Salary-Permanent Regular	166,217	60,643	120,489	174,932	184,278	184,278
511210	65001	Wages-Regular	649,492	338,895	726,321	712,178	763,839	763,839
511220	65001	Wages-Overtime	1,833	-	-	2,397	-	-
511330	65001	Wages-Longevity Pay	761	-	-	500	500	500
		SALARIES TOTAL	818,302	399,538	846,810	890,007	948,617	948,617
512141	65001	Social Security	60,916	29,769	60,540	66,887	69,384	69,384
512142	65001	Retirement (Employer)	54,696	25,696	52,254	58,255	62,951	62,951
512144	65001	Health Insurance	142,669	55,446	115,565	146,658	168,385	168,385
512145	65001	Life Insurance	168	74	152	158	141	141

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512151	65001	HSA Contribution	14,419	7,323	13,565	9,791	-	-
512173	65001	Dental Insurance	10,290	4,716	9,564	11,739	10,280	10,280
		FRINGE TOTAL	283,157	123,024	251,640	293,488	311,142	311,142
		TOTAL SALARIES AND FRINGES	1,101,460	522,562	1,098,450	1,183,495	1,259,758	1,259,758
		EXPENDITURES TOTAL	1,101,460	522,562	1,098,450	1,183,495	1,259,758	1,259,758
		EXPENDITURES	1,101,460	522,562	1,098,450	1,183,495	1,259,758	1,259,758
TOTAL BUSINESS UNIT-65064000-CF-Abus & Neg Invest &			1,101,460	522,562	1,098,450	1,183,495	1,259,758	1,259,758

65067000-CF-Abus & Neg Comm Resid Serv

REVENUES								
421001	65068	State Aid	3,001	1,619	2,986	3,034	3,918	3,918
REVENUES TOTAL			3,001	1,619	2,986	3,034	3,918	3,918
EXPENDITURES								
511210	65068	Wages-Regular	5,329	3,412	6,456	4,971	6,858	6,858
		SALARIES TOTAL	5,329	3,412	6,456	4,971	6,858	6,858
512141	65068	Social Security	376	240	351	351	480	480
512142	65068	Retirement (Employer)	360	222	336	336	444	444
512144	65068	Health Insurance	1,245	831	1,265	1,265	1,663	1,663
512145	65068	Life Insurance	1	1	1	1	2	2
512151	65068	HSA Contribution	33	17	66	66	-	-
512173	65068	Dental Insurance	89	50	96	96	100	100
		FRINGE TOTAL	2,104	1,361	2,114	2,114	2,689	2,689
		TOTAL SALARIES AND FRINGES	7,433	4,773	8,570	7,085	9,547	9,547
531312	65068	Office Supplies	-	25	-	-	-	-
531313	65068	Printing & Duplicating	263	94	-	-	-	-
532325	65068	Registration	-	-	673	500	500	500
552203	65001	Foster Home 203	280,090	101,622	224,967	500,000	345,000	345,000
552203	65002	Foster Home 203	129,650	77,887	156,697	144,000	144,000	144,000
552204	65001	Group Home 204	142,066	-	-	225,000	160,000	160,000
552212	65001	FC Lvl 1	2,201	1,800	3,650	5,000	5,000	5,000
552213	65001	Sub Guard	92,021	38,088	74,270	109,048	94,000	94,000
552504	65001	Child Care Institutions	123,547	94,690	191,908	250,000	220,000	220,000
553999	65001	Room & Board Payments	70,305	29,187	94,799	60,000	60,000	60,000
		OPERATING EXPENDITURES	840,143	343,393	746,964	1,293,548	1,028,500	1,028,500
		EXPENDITURES TOTAL	847,576	348,167	755,534	1,300,633	1,038,047	1,038,047
		REVENUES	3,001	1,619	2,986	3,034	3,918	3,918
		EXPENDITURES	847,576	348,167	755,534	1,300,633	1,038,047	1,038,047
TOTAL BUSINESS UNIT-65067000-CF-Abus & Neg Comm			844,575	346,547	752,548	1,297,599	1,034,129	1,034,129

65068000-CF-Abus & Neg Comm Treatment

EXPENDITURES								
555507	65001	Counseling/Therapeutic Rescs	41,928	27,085	46,431	55,000	55,000	55,000
		OPERATING EXPENDITURES	41,928	27,085	46,431	55,000	55,000	55,000
		EXPENDITURES TOTAL	41,928	27,085	46,431	55,000	55,000	55,000
		EXPENDITURES	41,928	27,085	46,431	55,000	55,000	55,000
TOTAL BUSINESS UNIT-65068000-CF-Abus & Neg Comm			41,928	27,085	46,431	55,000	55,000	55,000

65069900-CF-Abus & Neg Overhead

EXPENDITURES								
531313	60683	Printing & Duplicating	105	-	-	-	-	-
531313	65001	Printing & Duplicating	290	89	446	-	-	-
531319	65001	Other Operating Supplies	663	829	1,787	200	1,000	1,000

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
531326	65001	Advertising	522	464	889	2,000	2,000	2,000
531349	60683	Other Operating Expenses	5,964	2,032	2,032	1,500	7,325	7,325
531349	65001	Other Operating Expenses	179	73	126	2,000	100	100
532325	60683	Registration	9,221	5,703	5,703	6,000	2,350	2,350
532325	65001	Registration	15,067	12,738	22,226	12,000	18,000	18,000
532332	65001	Mileage	1,168	1,029	2,055	4,000	4,000	4,000
532336	65001	Lodging	-	-	-	500	-	-
543951	60683	Year End Allocation	-	-	-	2,000	-	-
543951	65001	Year End Allocation	(11,826)	(1,482)	(2,541)	(24,976)	(6,669)	(6,669)
543954	65001	Overhead Allocation	209,359	99,793	199,735	206,092	220,335	220,335
557321	65001	Food House/Supplies	-	-	-	1,000	-	-
		OPERATING EXPENDITURES	230,712	121,268	232,458	212,316	248,441	248,441
		EXPENDITURES TOTAL	230,712	121,268	232,458	212,316	248,441	248,441
		EXPENDITURES	230,712	121,268	232,458	212,316	248,441	248,441
TOTAL BUSINESS UNIT-65069900-CF-Abus & Neg Overhe:			230,712	121,268	232,458	212,316	248,441	248,441

65070900-CF-CF NONR

REVENUES

421001	63110	State Aid	-	1,646	-	-	-	-
485100	66019	Donations - Unrestricted	550	896	-	-	-	-
485204	66031	Donations - Human Service	478	3,000	-	-	-	-

REVENUES TOTAL

1,028	5,541	-	-	-	-
--------------	--------------	----------	----------	----------	----------

EXPENDITURES

531303	63110	Computer Equipmt & Software	-	1,646	-	-	-	-
531344	66019	Donation	255	976	-	-	-	-
531344	66028	Donation	168	-	-	-	-	-
531344	66031	Donation	1,780	2,848	-	-	-	-
		OPERATING EXPENDITURES	2,202	5,470	-	-	-	-

EXPENDITURES TOTAL

2,202	5,470	-	-	-	-
--------------	--------------	----------	----------	----------	----------

REVENUES

EXPENDITURES

1,028	5,541	-	-	-	-
2,202	5,470	-	-	-	-

TOTAL BUSINESS UNIT-65070900-CF-CF NONR

1,174	(71)	-	-	-	-
--------------	-------------	----------	----------	----------	----------

65073000-CF-CF Comm Living

REVENUES

421001	63111	State Aid	30,116	1,273	9,848	12,000	19,000	19,000
421001	63112	State Aid	156,076	58,722	180,305	183,831	324,779	324,779
421001	63120	State Aid	15,000	-	-	-	-	-
421001	63612	State Aid	112,124	26,900	130,117	102,600	187,124	187,124
421001	65021	State Aid	47,586	48,559	54,688	47,586	47,586	47,586
421001	65105	State Aid	8,873	3,134	9,114	9,114	11,917	11,917
421001	65120	State Aid	60,000	23,568	60,000	60,000	60,000	60,000
421058	63612	State Aid - Prior Year	22,814	-	79,569	-	22,814	22,814
455410	65021	MA Case Management	22,781	2,550	15,291	15,000	22,200	22,200
455425	65021	MA Prior Year Revenue	1,292	-	36	-	-	-

REVENUES TOTAL

476,663	164,707	538,968	430,131	695,421	695,421
----------------	----------------	----------------	----------------	----------------	----------------

EXPENDITURES

511110	63112	Salary-Permanent Regular	-	-	-	-	81,914	81,914
511110	65021	Salary-Permanent Regular	6,505	2,320	5,379	6,180	4,641	4,641
511110	65120	Salary-Permanent Regular	268	-	-	-	-	-
511210	63112	Wages-Regular	100,342	58,254	119,034	133,353	145,466	145,466
511210	65021	Wages-Regular	66,665	40,292	81,412	70,854	87,849	87,849
511210	65105	Wages-Regular	6,455	4,234	6,507	6,507	8,469	8,469
511210	65120	Wages-Regular	47,887	25,359	51,040	60,789	65,456	65,456
511220	65021	Wages-Overtime	126	-	4	4	-	-
511220	65120	Wages-Overtime	-	-	118	118	-	-
511330	63112	Wages-Longevity Pay	-	-	-	306	306	306
511330	65021	Wages-Longevity Pay	275	-	87	87	290	290
		SALARIES TOTAL	228,523	130,459	263,582	278,199	394,390	394,390

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512141	63112	Social Security	7,673	4,453	9,100	10,225	17,052	17,052
512141	65021	Social Security	5,470	3,155	5,128	5,128	6,181	6,181
512141	65105	Social Security	424	287	426	426	574	574
512141	65120	Social Security	3,638	1,905	4,578	4,578	4,641	4,641
512142	63112	Retirement (Employer)	4,887	2,435	5,032	4,862	8,522	8,522
512142	65021	Retirement (Employer)	4,831	2,770	4,611	4,611	6,046	6,046
512142	65105	Retirement (Employer)	435	275	439	439	550	550
512142	65120	Retirement (Employer)	3,245	1,648	3,959	3,959	4,451	4,451
512144	63112	Health Insurance	216	148	308	-	22,821	22,821
512144	65021	Health Insurance	15,854	8,484	14,189	21,583	26,067	26,067
512144	65105	Health Insurance	1,427	1,089	1,613	1,613	2,178	2,178
512144	65120	Health Insurance	12,736	6,964	14,160	16,602	22,821	22,821
512145	63112	Life Insurance	18	10	21	13	33	33
512145	65021	Life Insurance	4	3	5	5	3	3
512145	65105	Life Insurance	1	1	-	-	-	-
512145	65120	Life Insurance	6	3	7	7	8	8
512151	63112	HSA Contribution	23	8	13	-	-	-
512151	65021	HSA Contribution	1,983	1,711	1,625	1,625	-	-
512151	65105	HSA Contribution	26	-	-	-	-	-
512151	65120	HSA Contribution	1,453	1,048	1,250	1,250	-	-
512173	63112	Dental Insurance	983	558	1,131	1,104	2,208	2,208
512173	65021	Dental Insurance	1,016	601	1,435	1,435	1,160	1,160
512173	65105	Dental Insurance	105	73	129	129	146	146
512173	65120	Dental Insurance	830	469	1,104	1,104	1,104	1,104
FRINGE TOTAL			67,286	38,098	70,265	80,699	126,568	126,568
TOTAL SALARIES AND FRINGES			295,809	168,557	333,846	358,898	520,958	520,958
521003	63612	Match Requirement	11,089	1,040	2,854	8,169	18,507	18,507
529299	63612	Purchase Care & Services	96,718	70,942	150,888	28,727	141,884	141,884
531312	63112	Office Supplies	576	-	442	-	-	-
531312	65021	Office Supplies	-	108	-	-	-	-
531313	63112	Printing & Duplicating	54	246	422	100	750	750
531313	65021	Printing & Duplicating	153	384	-	-	-	-
531319	63111	Other Operating Supplies	8,523	1,092	1,124	1,000	2,000	2,000
531319	63112	Other Operating Supplies	17	20	1,213	-	-	-
531319	63120	Other Operating Supplies	18,654	-	-	-	-	-
531319	65021	Other Operating Supplies	120	42	-	-	-	-
531319	65120	Other Operating Supplies	95	38	-	-	-	-
531326	63112	Advertising	-	-	-	100	500	500
531326	65021	Advertising	231	175	-	-	-	-
531349	63111	Other Operating Expenses	714	-	131	-	-	-
531355	63111	Client Costs	10,487	267	1,807	5,000	6,000	6,000
531355	63612	Client Costs	34,528	24,497	45,776	30,368	48,994	48,994
531355	65021	Client Costs	1,013	720	250	250	1,250	1,250
531355	65120	Client Costs	-	-	150	150	-	-
532325	63112	Registration	4,095	875	2,721	3,300	1,800	1,800
532325	65021	Registration	25	775	800	800	800	800
532325	65120	Registration	99	-	-	-	-	-
532332	63112	Mileage	66	12	124	3,265	900	900
532332	65021	Mileage	-	-	1,350	1,350	600	600
532332	65120	Mileage	-	-	1,200	1,200	-	-
532336	63112	Lodging	-	-	617	780	2,250	2,250
532336	65021	Lodging	-	-	600	600	600	600
533225	63112	Telephone & Fax	630	394	2,184	750	2,520	2,520
543951	63112	Year End Allocation	-	-	-	4,466	-	-
543951	63612	Year End Allocation	38,284	6,669	11,433	47,952	13,338	13,338
543954	63112	Overhead Allocation	26,442	15,449	30,714	35,919	66,977	66,977
543954	65021	Overhead Allocation	20,133	12,207	22,081	22,081	30,433	30,433
543954	65120	Overhead Allocation	13,378	6,499	10,675	14,721	15,216	15,216
552210	63111	Respite	9,100	3,060	3,060	5,000	6,000	6,000
555101	63612	Child Day Care	30,033	3,219	7,785	36,881	6,438	6,438
555403	63111	Recreation Activities	2,193	4,818	4,903	1,000	5,000	5,000
555408	65021	Community Awareness	3,000	1,500	3,000	3,000	3,000	3,000
OPERATING EXPENDITURES			330,449	155,048	308,304	256,929	375,757	375,757
EXPENDITURES TOTAL			626,259	323,606	642,151	615,827	896,715	896,715
REVENUES			476,663	164,707	538,968	430,131	695,421	695,421
EXPENDITURES			626,259	323,606	642,151	615,827	896,715	896,715
TOTAL BUSINESS UNIT-65073000-CF-CF Comm Living			149,595	158,899	103,182	185,697	201,293	201,293

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
65169900-CF-Allocated Overhead								
EXPENDITURES								
543954	65040	Overhead Allocation	161,275	100,777	206,092	206,092	304,330	304,330
		OPERATING EXPENDITURES	161,275	100,777	206,092	206,092	304,330	304,330
		EXPENDITURES TOTAL	161,275	100,777	206,092	206,092	304,330	304,330
		EXPENDITURES	161,275	100,777	206,092	206,092	304,330	304,330
TOTAL BUSINESS UNIT-65169900-CF-Allocated Overhead			161,275	100,777	206,092	206,092	304,330	304,330
65690986-CF-NONR Tax Levy								
REVENUES								
421001	63188	State Aid	370	14,610	-	-	36,000	36,000
455431	65188	Preschool Service Fees	825	1,375	2,743	3,000	3,000	3,000
485100	65189	Donations - Unrestricted	7,250	1,250	1,875	-	-	-
		REVENUES TOTAL	8,445	17,235	4,618	3,000	39,000	39,000
EXPENDITURES								
511110	63188	Salary-Permanent Regular	-	375	-	-	-	-
511110	65188	Salary-Permanent Regular	1,823	2,269	4,318	656	4,539	4,539
511110	65189	Salary-Permanent Regular	241	225	385	238	449	449
511210	63188	Wages-Regular	-	1,125	-	-	-	-
511210	65188	Wages-Regular	13,354	10,700	20,937	11,357	21,400	21,400
511210	65189	Wages-Regular	27,098	13,698	28,199	23,833	27,396	27,396
		SALARIES TOTAL	42,516	28,392	53,839	36,084	53,784	53,784
512141	63188	Social Security	-	112	-	-	-	-
512141	65188	Social Security	1,132	971	894	894	1,942	1,942
512141	65189	Social Security	2,041	1,036	2,127	1,799	2,072	2,072
512142	63188	Retirement (Employer)	-	97	-	-	-	-
512142	65188	Retirement (Employer)	1,023	843	811	811	1,686	1,686
512142	65189	Retirement (Employer)	1,845	905	1,858	-	1,810	1,810
512144	63188	Health Insurance	-	356	-	-	-	-
512144	65188	Health Insurance	3,197	3,370	2,997	2,997	6,740	6,740
512144	65189	Health Insurance	6,345	3,527	7,262	6,578	7,054	7,054
512145	63188	Life Insurance	-	0	-	-	-	-
512145	65188	Life Insurance	2	1	1	1	3	3
512145	65189	Life Insurance	1	1	1	-	1	1
512151	65188	HSA Contribution	75	78	151	151	-	-
512151	65189	HSA Contribution	291	116	233	581	-	-
512173	65188	Dental Insurance	304	274	323	323	549	549
512173	65189	Dental Insurance	439	230	476	480	460	460
		FRINGE TOTAL	16,695	11,917	17,134	14,615	22,316	22,316
		TOTAL SALARIES AND FRINGES	59,211	40,309	70,973	50,699	76,100	76,100
531312	63188	Office Supplies	-	13	-	-	-	-
531312	65188	Office Supplies	48	-	-	-	-	-
531312	65189	Office Supplies	232	13	22	-	-	-
531313	65189	Printing & Duplicating	756	353	606	1,000	1,000	1,000
531319	63188	Other Operating Supplies	370	3,428	-	-	48,000	48,000
531319	65188	Other Operating Supplies	298	10	-	-	-	-
531319	65189	Other Operating Supplies	-	80	137	-	-	-
531348	63188	Educational Supplies	-	3,549	-	-	-	-
531348	65188	Educational Supplies	-	-	100	100	100	100
531348	65189	Educational Supplies	1,244	-	-	-	-	-
531355	65189	Client Costs	248	-	-	500	500	500
532325	65188	Registration	224	304	-	-	-	-
532325	65189	Registration	1,835	-	-	-	-	-
543954	65188	Overhead Allocation	4,416	3,866	7,135	3,536	7,731	7,731
543954	65189	Overhead Allocation	6,600	3,661	7,064	5,990	7,322	7,322
557321	65189	Food House/Supplies	1,138	1,582	2,897	1,500	1,500	1,500
593399	65188	Miscellaneous Expenditures	-	264	6,586	1,000	1,000	1,000
		OPERATING EXPENDITURES	17,410	17,123	24,547	13,626	67,153	67,153
		EXPENDITURES TOTAL	76,621	57,433	95,520	64,325	143,253	143,253

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		REVENUES	8,445	17,235	4,618	3,000	39,000	39,000
		EXPENDITURES	76,621	57,433	95,520	64,325	143,253	143,253
TOTAL BUSINESS UNIT-65690986-CF-NONR Tax Levy			68,176	40,198	90,902	61,325	104,253	104,253

65698000-CF-NONR Comm Treatment

EXPENDITURES								
555501	65020	Crisis Intervention	19,992	10,036	20,000	20,000	25,000	25,000
		OPERATING EXPENDITURES	19,992	10,036	20,000	20,000	25,000	25,000
EXPENDITURES TOTAL			19,992	10,036	20,000	20,000	25,000	25,000
EXPENDITURES			19,992	10,036	20,000	20,000	25,000	25,000
TOTAL BUSINESS UNIT-65698000-CF-NONR Comm Treatm			19,992	10,036	20,000	20,000	25,000	25,000

66690951-ES-NONR NR

REVENUES								
421058	65051	State Aid - Prior Year	211,570	41,994	156,994	125,000	150,000	150,000
424002	65051	ARPA	25,777	-	-	-	-	-
472010	65051	Consortium Revenue	1,322,792	337,452	1,231,070	1,342,409	1,329,970	1,329,970
REVENUES TOTAL			1,560,139	379,446	1,388,064	1,467,409	1,479,970	1,479,970
REVENUES			1,560,139	379,446	1,388,064	1,467,409	1,479,970	1,479,970
TOTAL BUSINESS UNIT-66690951-ES-NONR NR			1,560,139	379,446	1,388,064	1,467,409	1,479,970	1,479,970

66691051-ES-NONR Child Care

REVENUES								
421001	65053	State Aid	155,468	50,317	150,916	134,286	155,468	155,468
421058	65053	State Aid - Prior Year	-	-	18,812	-	-	-
REVENUES TOTAL			155,468	50,317	169,728	134,286	155,468	155,468
EXPENDITURES								
529299	65053	Purchase Care & Services	7,511	2,391	5,516	5,773	7,511	7,511
532332	65051	Mileage	-	-	536	536	536	536
		OPERATING EXPENDITURES	7,511	2,391	6,052	6,309	8,047	8,047
EXPENDITURES TOTAL			7,511	2,391	6,052	6,309	8,047	8,047
REVENUES			155,468	50,317	169,728	134,286	155,468	155,468
EXPENDITURES			7,511	2,391	6,052	6,309	8,047	8,047
TOTAL BUSINESS UNIT-66691051-ES-NONR Child Care			(147,957)	(47,926)	(163,676)	(127,977)	(147,421)	(147,421)

66693051-ES-NONR Comm Living

REVENUES								
421058	65071	State Aid - Prior Year	40	-	-	-	-	-
421077	65071	Children First	567	384	2,715	2,491	2,798	2,798
421082	65187	Medicaid Agency Incentive	13,468	6,139	12,065	12,000	12,000	12,000
455606	65100	MA Deductibles	23,900	3,500	14,571	-	10,000	10,000
455620	65073	Food Stamp Collection	11,953	4,816	10,383	8,389	11,953	11,953
REVENUES TOTAL			49,928	14,839	39,734	22,880	36,751	36,751
EXPENDITURES								
511110	65051	Salary-Permanent Regular	247,158	74,308	149,588	166,271	156,374	156,374
511210	65051	Wages-Regular	1,035,226	495,487	992,042	1,071,322	1,063,420	1,063,420
511220	65051	Wages-Overtime	2,691	1,409	2,415	1,161	-	-
511330	65051	Wages-Longevity Pay	1,844	6,352	10,889	1,784	689	689
		SALARIES TOTAL	1,286,918	577,556	1,154,934	1,240,537	1,220,484	1,220,484
512141	65051	Social Security	93,777	41,510	89,825	89,825	82,498	82,498

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
512142	65051	Retirement (Employer)	77,994	36,778	80,635	80,635	82,993	82,993
512144	65051	Health Insurance	333,995	170,046	342,303	376,445	454,201	454,201
512145	65051	Life Insurance	494	167	520	520	317	317
512151	65051	HSA Contribution	23,475	20,720	18,938	18,938	-	-
512173	65051	Dental Insurance	21,276	11,315	24,454	24,454	22,524	22,524
		FRINGE TOTAL	551,012	280,536	556,674	590,817	642,532	642,532
		TOTAL SALARIES AND FRINGES	1,837,930	858,092	1,711,608	1,831,354	1,863,015	1,863,015
555911	65051	Drug Screens	-	-	500	500	500	500
		OPERATING EXPENDITURES	-	-	500	500	500	500
		EXPENDITURES TOTAL	1,837,930	858,092	1,712,108	1,831,854	1,863,515	1,863,515
		REVENUES	49,928	14,839	39,734	22,880	36,751	36,751
		EXPENDITURES	1,837,930	858,092	1,712,108	1,831,854	1,863,515	1,863,515
TOTAL BUSINESS UNIT-66693051-ES-NONR Comm Living			1,788,002	843,253	1,672,374	1,808,974	1,826,764	1,826,764

66693057-ES-NONR Comm Living Energy Ser

REVENUES								
421029	65057	EAP Administration	70,947	-	-	-	-	-
		REVENUES TOTAL	70,947	-	-	-	-	-
EXPENDITURES								
551901	65057	Other Financial Assistance	70,947	-	-	-	-	-
		OPERATING EXPENDITURES	70,947	-	-	-	-	-
		EXPENDITURES TOTAL	70,947	-	-	-	-	-
		REVENUES	70,947	-	-	-	-	-
		EXPENDITURES	70,947	-	-	-	-	-
TOTAL BUSINESS UNIT-66693057-ES-NONR Comm Living			-	-	-	-	-	-

6669951-ES-NONR Overhead

EXPENDITURES								
531303	65051	Computer Equipmt & Software	4,519	528	-	-	-	-
531312	65051	Office Supplies	308	196	2,000	2,000	2,000	2,000
531313	65051	Printing & Duplicating	689	150	-	-	-	-
531314	65051	Small Items Of Equipment	1,600	-	-	-	-	-
531326	65051	Advertising	858	228	750	750	750	750
532325	65051	Registration	190	75	680	680	680	680
532336	65051	Lodging	-	-	130	130	130	130
543954	65051	Overhead Allocation	340,704	166,503	318,962	323,858	334,763	334,763
		OPERATING EXPENDITURES	348,868	167,680	322,522	327,418	338,323	338,323
		EXPENDITURES TOTAL	348,868	167,680	322,522	327,418	338,323	338,323
		EXPENDITURES	348,868	167,680	322,522	327,418	338,323	338,323
TOTAL BUSINESS UNIT-6669951-ES-NONR Overhead			348,868	167,680	322,522	327,418	338,323	338,323

80010 -Protective Payee

REVENUES								
474008		Human Services	1,138,460	-	-	-	-	-
		REVENUES TOTAL	1,138,460	-	-	-	-	-
EXPENDITURES								
531274		Administrative Fee	5,430	-	-	-	-	-
531355		Client Costs	1,142,914	-	-	-	-	-
555308		Rebates - Social Security	95,642	-	-	-	-	-
		OPERATING EXPENDITURES	1,243,987	-	-	-	-	-
		EXPENDITURES TOTAL	1,243,987	-	-	-	-	-

Human Services Department-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		REVENUES	1,138,460	-	-	-	-	-
		EXPENDITURES	1,243,987	-	-	-	-	-
TOTAL BUSINESS UNIT-80010 -Protective Payee			105,527	-	-	-	-	-
		REVENUES	29,898,953	10,632,103	30,034,569	29,912,049	35,204,263	35,204,263
		EXPENDITURES	28,440,231	13,963,641	30,202,157	30,080,472	35,204,263	35,204,263
TOTAL Human Services Department DEPARTMENT			(1,458,721)	3,331,539	167,588	168,423	-	-

Management Information Systems (MIS)



Management Information Systems (MIS)

DEPARTMENT MISSION

The Management Information Systems office will provide the highest quality technology-based services, in the most cost-effective manner, to facilitate Jefferson County services.

To meet this mission, we will:

- Provide effective technology support for all County departments.
- Promote and facilitate the effective integration of technology.
- Develop, enhance, and manage the County enterprise networks to provide high speed, transparent, and highly functional connectivity among all information resources.
- Develop and maintain highly effective, reliable, secure, and innovative information systems to support all County functions.
- Facilitate the collection, storage, security, and integrity of electronic data while ensuring appropriate access.
- Promote new uses of information technology within the County.
- Provide leadership for effective strategic and tactical planning in the use of technology
- Provide fast & reliable access to all information systems.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Add Network Security	File-level security protection	Strategy 1.3	Quarter 2, 2023
Yearly Audit Testing	To identify network vulnerability	Strategy 1.3	yearly
Munis support financials /payroll	Work with finance to meet their goals	Strategy 1.3	yearly
Human Services	Add new programs to the County Health Record	Strategy 1.3	Quarter 3, 2023
2-Factor authentication for all county employees	Add county board	Strategy 1.3	Quarter 1, 2023

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2021	2022(Est)	2023 (Est)
Application and Technology Training/Application training and maintain a classroom for technology training	100%	100%	100%
Application Development/Develop custom applications for departments using a variety of technologies			
IBMi Support/ Many County applications run on and rely on the IBMi	100%	100%	100%

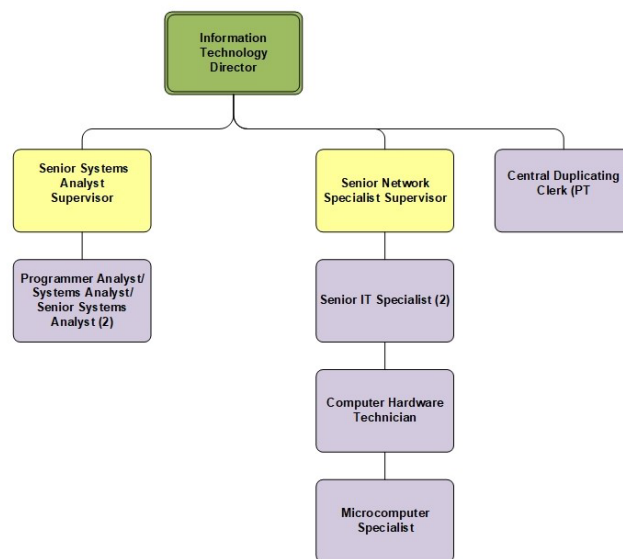
Cellular Phone and Data Management/Smartphones, cell phones, hotspots, and air cards.	465	475	510
Contract and License Management/Manage software maintenance agreements. Ensure compliance with licensing requirements. Includes the Microsoft Enterprise License Agreement.			
Database Administration/Backup, tuning, queries, automation, and reporting.	100%	100%	100%
E-mail Administration/Calendar, message sending and receiving, Spam control, records retention, distribution groups and shared mailboxes	100%	100%	100%
Hardware/Software Needs Analysis/Work with Departments to determine IT needs, help them select and implement new hardware/software	100%	100%	100%
Help Desk\User support for all technology-related hardware and software	675	675	690
Information System Planning/Anticipate and plan for future information system needs.			

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2022 and 2023 fiscal years are as follows:

- Upgrade 2012 servers to 2019 servers
- Move to Office365/Exchange Online
- Moved 95% of employees to 2Factor authentication
- Added Security measures to Stop Ransomware
- Highway 26 Fiber optic rerouted

DEPARTMENT ORGANIZATIONAL CHART



Management Information Systems (MIS)

Financial Summary

	2021 Actual	2022 Estimate	2022	2023 Budget	Change from 2022	
			Amended Budget		Amended Budget	\$
Revenues						
Intergovernmental Revenues	7,474	-	-	-	-	0.00%
Public Charges	2,602	1,302	1,302	2,400	1,098	84.33%
Intergovernmental Charges	1,637,552	1,936,070	1,936,070	1,914,819	(21,251)	-1.10%
Misc. Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenues	1,647,628	1,937,372	1,937,372	1,917,219	(20,153)	-1.04%
Expenditures						
Personnel Expenses	758,807	939,382	939,382	978,872	39,490	4.20%
Purchased Services	343,105	681,984	681,984	726,526	44,542	6.53%
Operating Cost	262,560	280,305	280,305	218,126	(62,179)	-22.18%
Interdept. Charges	10,288	10,201	10,201	9,665	(536)	-5.25%
Other Expenses	6,558	6,813	6,813	9,289	2,476	36.34%
Capital Items	254,335	34,000	34,000	229,000	195,000	573.53%
Total Expenditures	1,635,653	1,952,685	1,952,685	2,171,478	218,793	11.20%
Property Taxes	-	15,313	15,313	254,259	238,946	-
Addition to (Use of) Fund Balance	11,975	-	-	-	-	-

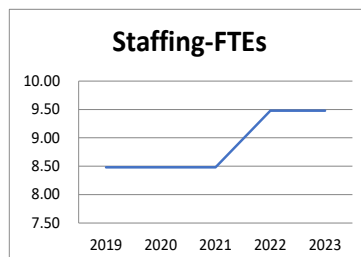
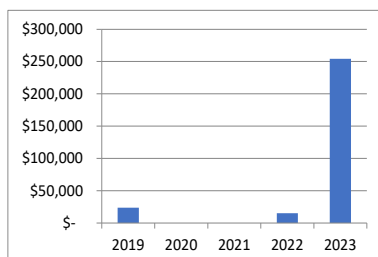
Summary Highlights:

The 2023 budget provides \$1,914,819 in charges to departments, which is a \$21,251 decrease from the 2022 adopted budget. The property tax increase of \$238,946 is primarily funding capital purchases.

Summary of Capital Items:

\$ 20,000	VM Server
60,000	UPS
75,000	Nimble at Waukesha
40,000	Video Storage Courthouse/Sheriff
6,000	Camera Replacement
<u>28,000</u>	Replace Copier/Printer in Print Shop
\$ 229,000	Total Capital Items

Summary of Property Tax Levy and FTEs



Management Information Services-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
77001 -PC Group								
REVENUES								
411100		General Property Taxes	-	2,447	4,894	4,894	224,572	224,572
424001	22209	Federal Grants	4,200	-	-	-	-	-
474180		MIS Billed	962,927	562,494	1,217,157	1,217,157	1,178,552	1,178,552
REVENUES TOTAL			967,127	564,941	1,222,051	1,222,051	1,403,124	1,403,124
EXPENDITURES								
511210		Wages-Regular	195,689	114,720	277,499	277,499	293,926	293,926
511220		Wages-Overtime	5,703	2,619	4,288	4,288	1,139	1,139
511330		Wages-Longevity Pay	325	-	340	340	340	340
SALARIES TOTAL			201,717	117,339	282,127	282,127	295,405	295,405
512141		Social Security	15,479	8,659	20,944	20,944	21,298	21,298
512142		Retirement (Employer)	14,131	7,627	18,338	18,338	20,088	20,088
512144		Health Insurance	40,036	21,497	59,434	59,434	66,242	66,242
512145		Life Insurance	61	32	77	77	66	66
512151		HSA Contribution	750	2,321	1,250	1,250	-	-
512173		Dental Insurance	2,795	1,626	4,380	4,380	3,792	3,792
FRINGE TOTAL			73,253	41,762	104,424	104,424	111,486	111,486
TOTAL SALARIES AND FRINGES			274,970	159,101	386,551	386,551	406,892	406,892
521220		Consultant	12,201	22,370	138,700	138,700	101,200	101,200
521296		Computer Support	305,438	424,341	390,644	390,644	433,413	433,413
529299		Purchase Care & Services	88	49,579	91,000	91,000	135,000	135,000
531243		Furniture & Furnishings	-	-	300	300	-	-
531298		United Parcel Service	177	155	-	-	-	-
531301		Office Equipment	-	-	300	300	300	300
531303		Computer Equipmt & Software	122,875	30,193	39,000	39,000	58,000	58,000
531303	22209	Computer Equipmt & Software	4,200	-	-	-	-	-
531307		Microsoft Office Upgrade	-	-	59,670	59,670	-	-
531312		Office Supplies	1,084	227	4,000	4,000	300	300
531313		Printing & Duplicating	-	-	100	100	100	100
531322		Subscriptions	18	-	300	300	300	300
531324		Membership Dues	-	-	400	400	400	400
531326		Advertising	-	201	-	-	-	-
532325		Registration	25	110	1,000	1,000	1,000	1,000
532332		Mileage	-	-	200	200	200	200
532335		Meals	-	-	100	100	100	100
532336		Lodging	-	186	250	250	250	250
532350		Training Materials	-	-	2,500	2,500	1,500	1,500
533228		Internet	27,485	11,845	33,000	33,000	38,000	38,000
535242		Maintain Machinery & Equip	7,944	4,045	15,000	15,000	-	-
535355		Plumbing & Electrical	-	-	1,000	1,000	1,000	1,000
571004		IP Telephony Allocation	3,527	1,589	3,178	3,178	2,866	2,866
571008		MIS Overhead Allocation	14,853	29,981	18,635	18,635	17,759	17,759
591519		Other Insurance	2,335	1,491	2,223	2,223	3,544	3,544
OPERATING EXPENDITURES			502,248	576,313	801,500	801,500	795,232	795,232
594810		Capital Equipment	181,209	24,712	34,000	34,000	201,000	201,000
594818		Capital Computer	-	725	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			181,209	25,437	34,000	34,000	201,000	201,000
EXPENDITURES TOTAL			958,427	760,851	1,222,051	1,222,051	1,403,124	1,403,124
REVENUES			967,127	564,941	1,222,051	1,222,051	1,403,124	1,403,124
EXPENDITURES			958,427	760,851	1,222,051	1,222,051	1,403,124	1,403,124
TOTAL BUSINESS UNIT-77001 -PC Group			(8,700)	195,910	-	-	-	-
77002 -Systems Group								
REVENUES								
411100		General Property Taxes	-	2,239	4,479	4,479	16,633	16,633
451200		Records & Reports	975	475	1,200	1,200	1,200	1,200
474180		MIS Billed	388,417	210,621	421,243	421,243	419,750	419,750
REVENUES TOTAL			389,392	213,336	426,922	426,922	437,584	437,584

Management Information Services-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES								
511110		Salary-Permanent Regular	181,427	106,253	217,776	217,776	227,775	227,775
511210		Wages-Regular	28,582	29,945	34,418	34,418	31,755	31,755
511220		Wages-Overtime	-	-	12	12	-	-
511330		Wages-Longevity Pay	693	-	708	708	708	708
		SALARIES TOTAL	210,701	136,197	252,913	252,913	260,238	260,238
512141		Social Security	17,196	10,043	18,420	18,420	18,584	18,584
512142		Retirement (Employer)	15,621	8,853	16,439	16,439	17,696	17,696
512144		Health Insurance	39,203	20,328	43,372	43,372	50,792	50,792
512145		Life Insurance	184	32	186	186	52	52
512151		HSA Contribution	1,950	2,321	1,250	1,250	-	-
512173		Dental Insurance	2,356	1,319	2,760	2,760	2,466	2,466
		FRINGE TOTAL	76,511	42,897	82,427	82,427	89,591	89,591
		TOTAL SALARIES AND FRINGES	287,213	179,094	335,341	335,341	349,829	349,829
521220		Consultant	1,760	1,000	4,000	4,000	7,000	7,000
521296		Computer Support	7,383	-	4,500	4,500	-	-
531303		Computer Equipmt & Software	3,309	3,150	5,000	5,000	-	-
531312		Office Supplies	1	600	500	500	200	200
531322		Subscriptions	-	-	175	175	175	175
531324		Membership Dues	150	175	300	300	300	300
531326		Advertising	-	175	-	-	-	-
532325		Registration	-	-	1,700	1,700	1,700	1,700
532332		Mileage	-	123	100	100	100	100
532335		Meals	-	44	50	50	50	50
532350		Training Materials	-	-	1,000	1,000	1,000	1,000
535242		Maintain Machinery & Equip	48,415	31,672	51,530	51,530	54,476	54,476
571004		IP Telephony Allocation	653	294	588	588	531	531
571008		MIS Overhead Allocation	14,853	29,981	18,635	18,635	17,759	17,759
591519		Other Insurance	3,178	1,878	3,503	3,503	4,464	4,464
		OPERATING EXPENDITURES	79,702	69,091	91,581	91,581	87,755	87,755
594818		Capital Computer	9,669	-	-	-	-	-
594823		Intangible Asset	12,809	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	22,477	-	-	-	-	-
		EXPENDITURES TOTAL	389,392	248,185	426,922	426,922	437,584	437,584
		REVENUES	389,392	213,336	426,922	426,922	437,584	437,584
		EXPENDITURES	389,392	248,185	426,922	426,922	437,584	437,584
TOTAL BUSINESS UNIT-77002 -Systems Group			0	34,849	-	-	0	0

77003 -Programming - Special

REVENUES								
411100		General Property Taxes	-	869	1,738	1,738	9,100	9,100
474099		Dept Cap Program Charges	126,760	71,555	143,109	143,109	139,892	139,892
		REVENUES TOTAL	126,760	72,424	144,847	144,847	148,992	148,992
EXPENDITURES								
511210		Wages-Regular	88,943	33,160	102,418	102,418	105,062	105,062
511220		Wages-Overtime	-	-	12	12	-	-
		SALARIES TOTAL	88,943	33,160	102,431	102,431	105,062	105,062
512141		Social Security	6,490	2,398	7,314	7,314	7,437	7,437
512142		Retirement (Employer)	5,903	2,155	6,658	6,658	7,144	7,144
512144		Health Insurance	22,380	8,251	25,525	25,525	27,971	27,971
512145		Life Insurance	13	5	14	14	15	15
512151		HSA Contribution	1,650	1,161	1,250	1,250	-	-
512173		Dental Insurance	1,381	552	1,656	1,656	1,362	1,362
		FRINGE TOTAL	37,817	14,522	42,416	42,416	43,930	43,930
		TOTAL SALARIES AND FRINGES	126,760	47,683	144,847	144,847	148,992	148,992
		EXPENDITURES TOTAL	126,760	47,683	144,847	144,847	148,992	148,992
		REVENUES	126,760	72,424	144,847	144,847	148,992	148,992
		EXPENDITURES	126,760	47,683	144,847	144,847	148,992	148,992

Management Information Services-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
TOTAL BUSINESS UNIT-77003 -Programming - Special			-	(24,741)	-	-	0	0

77004 -MIS Overhead

REVENUES

424001	22209	Federal Grants	3,275	-	-	-	-	-
--------	-------	----------------	-------	---	---	---	---	---

REVENUES TOTAL

3,275	-	-	-	-	-
--------------	---	---	---	---	---

EXPENDITURES

529299		Purchase Care & Services	5,288	987	5,000	5,000	6,500	6,500
531298		United Parcel Service	-	-	200	200	200	200
531320		Safety Supplies	598	486	500	500	50	50
533221		Water	406	205	435	435	-	-
533222		Electric	4,374	1,691	6,800	6,800	6,800	6,800
533223		Sewer	356	184	400	400	400	400
533224		Natural Gas	2,053	1,387	3,000	3,000	3,000	3,000
533225		Telephone & Fax	6,239	2,817	3,400	3,400	3,400	3,400
533235		Storm Water Utility	165	75	200	200	180	180
533236		Wireless Internet	1,500	924	3,500	3,500	3,200	3,200
533236	22101	Wireless Internet	2,176	-	-	-	-	-
533236	22209	Wireless Internet	3,275	1,823	-	-	-	-
535242		Maintain Machinery & Equip	-	-	6,500	6,500	6,500	6,500
535246		Building Service & Maint	-	-	2,000	2,000	2,000	2,000
535247		Building Repair & Maint	-	-	2,000	2,000	-	-
535297		Refuse Collection	587	325	550	550	535	535
571003		Housekeeping	2,200	1,100	2,200	2,200	2,200	2,200
571008		MIS Overhead Allocation	(29,705)	(59,961)	(37,271)	(37,271)	(35,518)	(35,518)
591519		Other Insurance	488	240	586	586	553	553
OPERATING EXPENDITURES			-	(47,718)	0	0	-	-

594821		Capital Improvement Land	-	42,374	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			-	42,374	-	-	-	-

EXPENDITURES TOTAL

-	(5,344)	0	0	-	-
---	---------	---	---	---	---

REVENUES

3,275	-	-	-	-	-
-------	---	---	---	---	---

EXPENDITURES

-	(5,344)	0	0	-	-
---	---------	---	---	---	---

TOTAL BUSINESS UNIT-77004 -MIS Overhead

(3,275)	(5,344)	0	0	-	-
----------------	----------------	----------	----------	---	---

77005 -IP-Telephony

REVENUES

411100		General Property Taxes	-	327	654	654	286	286
474190		IP-Telephony Billed	101,096	45,252	90,504	90,504	86,933	86,933

REVENUES TOTAL

101,096	45,579	91,157	91,157	87,218	87,218
----------------	---------------	---------------	---------------	---------------	---------------

EXPENDITURES

511210		Wages-Regular	29,552	18,534	31,714	31,714	33,885	33,885
511220		Wages-Overtime	344	-	1,257	1,257	455	455
SALARIES TOTAL			29,896	18,534	32,970	32,970	34,339	34,339

512141		Social Security	2,750	1,418	2,522	2,522	2,627	2,627
512142		Retirement (Employer)	2,423	1,205	2,143	2,143	2,335	2,335
512144		Health Insurance	1,206	-	-	-	-	-
512145		Life Insurance	20	11	16	16	16	16
512173		Dental Insurance	585	331	552	552	552	552
FRINGE TOTAL			6,984	2,964	5,233	5,233	5,530	5,530

TOTAL SALARIES AND FRINGES

36,880	21,498	38,204	38,204	39,869	39,869
--------	--------	--------	--------	--------	--------

521220		Consultant	7,945	11,912	12,500	12,500	6,500	6,500
521296		Computer Support	3,002	6,350	35,640	35,640	36,913	36,913
531303		Computer Equipmt & Software	-	47	2,000	2,000	1,500	1,500
533225		Telephone & Fax	-	10,541	-	-	-	-
535242		Maintain Machinery & Equip	2,265	1,905	2,500	2,500	2,000	2,000
591519		Other Insurance	355	174	314	314	436	436
OPERATING EXPENDITURES			13,567	30,930	52,954	52,954	47,349	47,349

594810		Capital Equipment	50,649	-	-	-	-	-
--------	--	-------------------	--------	---	---	---	---	---

Management Information Services-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		CAPITAL OUTLAY EXPENDITURES	50,649	-	-	-	-	-
		EXPENDITURES TOTAL	101,096	52,428	91,157	91,157	87,218	87,218
		REVENUES	101,096	45,579	91,157	91,157	87,218	87,218
		EXPENDITURES	101,096	52,428	91,157	91,157	87,218	87,218
TOTAL BUSINESS UNIT-77005 -IP-Telephony			-	6,849	-	-	(0)	(0)
77006 -Central Duplication								
REVENUES								
411100		General Property Taxes	-	1,774	3,548	3,548	3,669	3,669
451002		Private Party Photocopy	1,627	692	102	102	1,200	1,200
472003		Municipality Copies & Printing	2,052	813	1,200	1,200	1,800	1,800
472007		Municipal Other Charges	-	241	-	-	-	-
474180		MIS Billed	20,359	13,428	26,856	26,856	51,892	51,892
474200		Copying & Printing Interdepa	35,942	23,762	36,000	36,000	36,000	36,000
REVENUES TOTAL			59,980	40,711	67,707	67,707	94,561	94,561
EXPENDITURES								
511210		Wages-Regular	20,620	14,296	21,922	21,922	20,908	20,908
511220		Wages-Overtime	-	37	-	-	62	62
511330		Wages-Longevity Pay	75	75	68	68	70	70
SALARIES TOTAL			20,696	14,408	21,990	21,990	21,040	21,040
512141		Social Security	1,508	1,043	1,539	1,539	1,599	1,599
512142		Retirement (Employer)	1,403	807	1,429	1,429	1,213	1,213
512144		Health Insurance	8,655	5,650	8,923	8,923	8,316	8,316
512145		Life Insurance	10	6	5	5	20	20
512151		HSA Contribution	137	370	-	-	-	-
512173		Dental Insurance	576	461	552	552	1,104	1,104
FRINGE TOTAL			12,289	8,336	12,449	12,449	12,252	12,252
TOTAL SALARIES AND FRINGES			32,985	22,744	34,440	34,440	33,292	33,292
531298		United Parcel Service	-	-	20	20	-	-
531311		Postage & Box Rent	242	406	15	15	-	-
531312		Office Supplies	8,655	7,563	12,000	12,000	12,000	12,000
531313		Printing & Duplicating	(13)	-	-	-	-	-
531314		Small Items Of Equipment	618	-	500	500	600	600
531349		Other Operating Expenses	148	75	200	200	200	200
532332		Mileage	5	-	110	110	110	110
533225		Telephone & Fax	19	-	-	-	-	-
535242		Maintain Machinery & Equip	4,876	2,058	4,000	4,000	4,000	4,000
535252		Printing Equip Maintenance	8,333	3,925	12,000	12,000	12,000	12,000
571004		IP Telephony Allocation	131	59	118	118	106	106
571009		MIS PC Group Allocation	3,439	1,875	3,750	3,750	3,604	3,604
571010		MIS Systems Grp Alloc(ISIS)	339	183	367	367	358	358
591519		Other Insurance	204	116	187	187	291	291
OPERATING EXPENDITURES			26,996	16,261	33,267	33,267	33,269	33,269
594810		Capital Equipment	-	-	-	-	28,000	28,000
CAPITAL OUTLAY EXPENDITURES			-	-	-	-	28,000	28,000
EXPENDITURES TOTAL			59,980	39,004	67,707	67,707	94,561	94,561
REVENUES			59,980	40,711	67,707	67,707	94,561	94,561
EXPENDITURES			59,980	39,004	67,707	67,707	94,561	94,561
TOTAL BUSINESS UNIT-77006 -Central Duplication			(0)	(1,706)	-	-	(0)	(0)
REVENUES			1,647,630	936,990	1,952,685	1,952,685	2,171,478	2,171,478
EXPENDITURES			1,635,655	1,142,807	1,952,685	1,952,685	2,171,478	2,171,478
TOTAL Internal Service Funds DEPARTMENT			(11,975)	205,817	-	-	-	-

Fleet Management



Fleet Management

Financial Summary

	2021 Actual	2022 Estimate	2022 Amended Budget	2023 Budget	Change from 2022 Amended Budget	
					\$	%
Revenues						
Intergovernmental Charges	55,945	58,097	58,097	61,960	3,863	100.00%
Miscellaneous Revenues	-	-	-	200,000		
Other Financing Sources	229,101	186,000	186,000	-	(186,000)	100.00%
Total Revenues	285,046	244,097	244,097	261,960	(182,137)	-
Expenditures						
Purchased Services	1,908	58,097	58,097	47,919	(10,178)	100.00%
Operating Costs	134,530	-	-	-	-	0.00%
Other Expenses	5,163	-	-	14,041	14,041	100.00%
Capital Items	-	186,000	186,000	200,000	14,000	-
Total Expenditures	141,601	244,097	244,097	261,960	3,863	-
Property Taxes	-	-	-	-	-	-
Addition to (Use of) Fund Balance	143,445	-	-	-		

Summary Highlights:

The Fleet Management Fund is responsible for accounting for the County fleet. The Fleet Management Program began in 2020.

Fleet-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
71001370-Fleet Mgmt-Admin								
REVENUES								
483009		Sale of Vehicles	-	-	-	-	200,000	200,000
REVENUES TOTAL			-	-	-	-	200,000	200,000
EXPENDITURES								
529642		Purchased Services	-	-	-	-	1,723	1,723
561541		Depreciation	4,011	-	-	-	-	-
591519		Other Insurance	-	240	-	-	505	505
OPERATING EXPENDITURES			4,011	240	-	-	2,228	2,228
594811		Capital Automobiles	-	-	-	-	200,000	200,000
CAPITAL OUTLAY EXPENDITURES			-	-	-	-	200,000	200,000
EXPENDITURES TOTAL			4,011	240	-	-	202,228	202,228
REVENUES			-	-	-	-	200,000	200,000
EXPENDITURES			4,011	240	-	-	202,228	202,228
TOTAL BUSINESS UNIT-71001370-Fleet Mgmt-Admin			4,011	240	-	-	2,228	2,228
71001371-Fleet-Central Services								
REVENUES								
474135		County Fleet Billed	801	-	-	-	-	-
REVENUES TOTAL			801	-	-	-	-	-
REVENUES			801	-	-	-	-	-
TOTAL BUSINESS UNIT-71001371-Fleet-Central Services			801	-	-	-	-	-
71001378-Fleet Mgmt-Economic Developmen								
REVENUES								
474135		County Fleet Billed	3,170	-	-	-	-	-
REVENUES TOTAL			3,170	-	-	-	-	-
EXPENDITURES								
529642		Purchased Services	238	49	-	-	1,369	1,369
561541		Depreciation	4,783	-	-	-	-	-
591519		Other Insurance	376	191	-	-	401	401
OPERATING EXPENDITURES			5,396	240	-	-	1,770	1,770
EXPENDITURES TOTAL			5,396	240	-	-	1,770	1,770
REVENUES			3,170	-	-	-	-	-
EXPENDITURES			5,396	240	-	-	1,770	1,770
TOTAL BUSINESS UNIT-71001378-Fleet Mgmt-Economic D			2,226	240	-	-	1,770	1,770
71001379-Fleet Mgmt-Emergency Mgmt								
REVENUES								
474135		County Fleet Billed	192	-	-	-	-	-
REVENUES TOTAL			192	-	-	-	-	-
EXPENDITURES								
529642		Purchased Services	-	-	-	-	1,723	1,723
561541		Depreciation	4,512	-	-	-	-	-
591519		Other Insurance	-	240	-	-	505	505
OPERATING EXPENDITURES			4,512	240	-	-	2,228	2,228
EXPENDITURES TOTAL			4,512	240	-	-	2,228	2,228
REVENUES			192	-	-	-	-	-

Fleet-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES			4,512	240	-	-	2,228	2,228
TOTAL BUSINESS UNIT-71001379-Fleet Mgmt-Emergency			4,320	240	-	-	2,228	2,228
71001383-Fleet Mgmt-Human Services								
REVENUES								
474135		County Fleet Billed	46,598	-	52,200	52,200	55,000	55,000
REVENUES TOTAL			46,598	-	52,200	52,200	55,000	55,000
EXPENDITURES								
529642		Purchased Services	1,671	2,005	52,200	52,200	34,056	34,056
561541		Depreciation	102,783	-	-	-	-	-
591519		Other Insurance	4,787	4,752	-	-	9,979	9,979
OPERATING EXPENDITURES			109,241	6,757	52,200	52,200	44,035	44,035
EXPENDITURES TOTAL			109,241	6,757	52,200	52,200	44,035	44,035
REVENUES			46,598	-	52,200	52,200	55,000	55,000
EXPENDITURES			109,241	6,757	52,200	52,200	44,035	44,035
TOTAL BUSINESS UNIT-71001383-Fleet Mgmt-Human Serv			62,643	6,757	-	-	(10,965)	(10,965)
71001384-Fleet Mgmt-Land & Water Conserv								
REVENUES								
474135		County Fleet Billed	785	-	952	952	2,600	2,600
REVENUES TOTAL			785	-	952	952	2,600	2,600
EXPENDITURES								
529642		Purchased Services	-	50	952	952	1,723	1,723
561541		Depreciation	4,512	-	-	-	-	-
591519		Other Insurance	-	240	-	-	505	505
OPERATING EXPENDITURES			4,512	290	952	952	2,228	2,228
EXPENDITURES TOTAL			4,512	290	952	952	2,228	2,228
REVENUES			785	-	952	952	2,600	2,600
EXPENDITURES			4,512	290	952	952	2,228	2,228
TOTAL BUSINESS UNIT-71001384-Fleet Mgmt-Land & Wat			3,727	290	-	-	(372)	(372)
71001385-Fleet Mgmt-Land Information								
REVENUES								
474135		County Fleet Billed	-	-	1,365	1,365	780	780
REVENUES TOTAL			-	-	1,365	1,365	780	780
EXPENDITURES								
529642		Purchased Services	-	-	1,365	1,365	-	-
OPERATING EXPENDITURES			-	-	1,365	1,365	-	-
EXPENDITURES TOTAL			-	-	1,365	1,365	-	-
REVENUES			-	-	1,365	1,365	780	780
EXPENDITURES			-	-	1,365	1,365	-	-
TOTAL BUSINESS UNIT-71001385-Fleet Mgmt-Land Inform			-	-	-	-	(780)	(780)
71001389-Fleet Mgmt-Parks Department								
EXPENDITURES								
529642		Purchased Services	-	-	-	-	2,522	2,522
561541		Depreciation	2,930	-	-	-	-	-
591519		Other Insurance	-	352	-	-	739	739
OPERATING EXPENDITURES			2,930	352	-	-	3,261	3,261

Fleet-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
EXPENDITURES TOTAL			2,930	352	-	-	3,261	3,261
EXPENDITURES			2,930	352	-	-	3,261	3,261
TOTAL BUSINESS UNIT-71001389-Fleet Mgmt-Parks Depa			2,930	352	-	-	3,261	3,261
71001390-Fleet Mgmt-Zoning								
REVENUES								
474135		County Fleet Billed	2,077	-	3,580	3,580	3,580	3,580
REVENUES TOTAL			2,077	-	3,580	3,580	3,580	3,580
EXPENDITURES								
529642		Purchased Services	-	93	3,580	3,580	1,723	1,723
561541		Depreciation	4,512	-	-	-	-	-
591519		Other Insurance	-	240	-	-	505	505
OPERATING EXPENDITURES			4,512	334	3,580	3,580	2,228	2,228
EXPENDITURES TOTAL			4,512	334	3,580	3,580	2,228	2,228
REVENUES			2,077	-	3,580	3,580	3,580	3,580
EXPENDITURES			4,512	334	3,580	3,580	2,228	2,228
TOTAL BUSINESS UNIT-71001390-Fleet Mgmt-Zoning			2,435	334	-	-	(1,352)	(1,352)
71001398-Fleet Mgmt-Health								
EXPENDITURES								
529642		Purchased Services	-	-	-	-	3,078	3,078
561541		Depreciation	6,487	-	-	-	-	-
591519		Other Insurance	-	429	-	-	902	902
OPERATING EXPENDITURES			6,487	429	-	-	3,980	3,980
EXPENDITURES TOTAL			6,487	429	-	-	3,980	3,980
EXPENDITURES			6,487	429	-	-	3,980	3,980
TOTAL BUSINESS UNIT-71001398-Fleet Mgmt-Health			6,487	429	-	-	3,980	3,980
710398 -Fleet-Health Dept								
REVENUES								
474135		County Fleet Billed	2,322	-	-	-	-	-
REVENUES TOTAL			2,322	-	-	-	-	-
REVENUES			2,322	-	-	-	-	-
TOTAL BUSINESS UNIT-710398 -Fleet-Health Dept			2,322	-	-	-	-	-
REVENUES			55,945	-	58,097	58,097	261,960	261,960
EXPENDITURES			141,601	8,882	58,097	58,097	261,960	261,960
TOTAL Internal Service Funds DEPARTMENT			85,656	8,882	-	-	(0)	(0)

Fleet-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
		REVENUES	285,046	-	244,097	244,097	261,960	-
		EXPENDITURES	141,601	8,882	244,097	244,097	261,960	-
TOTAL Fleet DEPARTMENT			(143,445)	8,882	-	-	-	-

Debt Service



Debt Service

The Debt Service Fund is for principal and interest payments on outstanding general obligation debt issues owed by the County for all governmental funds. The County's bond rating is Aa2.

MISSION

Debt Service provides funds sufficient to make annual interest and principal payments on County debt obligations borrowed for capital expenditures.

POLICY

The County may borrow money only to finance its Capital Improvement Program and other capital assets. The County's ability to achieve the lowest possible financing costs is tied directly to its fiscal management, including the existence and adherence to formal fiscal policies. These policies exist because of the significant annual and long-range cost of debt service, and to assure both taxpayers and bond rating agencies that debt levels and ability to pay debt service are actively managed.

The purpose of this policy is to provide the County with a guide to manage debt levels by evaluating the need for capital investments against the capacity to pay for financing the costs of meeting that need. The goal of this policy is to equip the County Board, Administration and taxpayers with guidelines and information that can inform good decisions on borrowing money to accomplish the fiscal and program mission of the County.

By state statute, the County's debt obligation cannot exceed 5% of the equalized value of all property in the County, including Tax Increment Financing Districts. The County continues to comply with this debt limit. See "Outstanding Debt Limit" (next page).

By state statute, there is a separate property tax levy rate limits for debt service levy. The baseline for the limit is the 1992 tax rate adopted for the 1993 budget. The County continues to comply with the debt levy rate.

The County's Capital Improvement plan includes projections for replacement of assets as well as anticipating investment in new assets that may be needed. The plan is updated periodically to reflect additions, deletions, and other changes in assets of circumstances. Investment in operating equipment, fleet and technology are made through annual budget appropriations as determined by management and the County Board.

The County issued debt in 2013, 2014, and 2015 to fund the construction of a new Highway facility. The County issued debt in 2020 to fund capital projects including improvements to its south campus, county-wide broadband enhancements, and 911 communications upgrade.

The County has issued debt to fund improvements to its Courthouse, Sheriff's Department and Jail facilities in 2021 (\$8 million) and 2022 (\$28 million).

Jefferson County is also a guarantor of \$20 million of revenue bonds issued by Fond du Lac County for construction of high-speed broadband infrastructure throughout Jefferson County. The debt will be repaid by Bug Tussel I, LLC, who is the broadband service provider. This project is supplemented by a grant from the State of Wisconsin Public Service Commission.

Debt Service

	2021 Actual	2022 Estimate	2022	2023 Budget	Change from 2022	
			Amended Budget		Amended Budget \$	%
Revenues						
Other Financing Sources	428,456	2,016,325	203,125	3,903,200	3,700,075	100.00%
Total Revenues	428,456	2,016,325	203,125	3,903,200	3,700,075	-
Expenditures						
Other Expenses	1,683,267	3,839,843	3,839,843	7,462,956	3,623,113	94.36%
Other Financing Uses	-	1,813,200	-	469,487	469,487	0%
Total Expenditures	1,683,267	5,653,043	3,839,843	7,932,443	4,092,600	106.58%
Property Taxes	1,521,075	3,636,718	3,636,718	4,029,243	392,525	10.79%
Addition to (Use of) Fund Balance	266,264	-	-	-		

Outstanding Debt Limit

Equalized Value (a)	10,091,786,600
Statutory Limitation Percentage	5%
Statutory Debt Limitation	504,589,330
Outstanding Debt (b)	52,270,000
Available Debt Limit	452,319,330

(a) Total County equalized value including Tax Incremental Districts for budget year purposes.

Outstanding Debt

Outstanding indebtedness is the outstanding principal on general obligation bonds for which the County has pledged its full faith, credit and unlimited taxing power.

G. O. Bond Series 2013A	12/30/2013	4/1/2033	3.372900%	\$ 2,260,000
G. O. Bond Series 2014A	9/25/2014	4/1/2034	2.775158%	6,410,000
G. O. Bond Series 2015A	5/12/2015	4/1/2034	2.479800%	2,640,000
G. O. Bond Series 2020A	3/5/2020	4/1/2039	1.965000%	7,060,000
G. O. Bond Series 2021A	10/12/2021	4/1/2038	1.480000%	5,900,000
G. O. Bond Series 2022A	9/12/2022	4/1/2042	3.678183%	28,000,000
Total				\$ 52,270,000

Debt Service-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
3 -Debt Service								
REVENUES								
411120	80010	Debt Service Property Taxes	1,521,075	1,818,359	3,636,718	3,636,718	4,029,243	4,029,243
611103		Operating Transfer In	-	-	-	-	2,090,000	2,090,000
699700		Resv Applied Operating	-	-	203,125	203,125	1,813,200	1,813,200
REVENUES TOTAL			1,521,075	1,818,359	3,839,843	3,839,843	7,932,443	7,932,443
EXPENDITURES								
592001	80010	Bond Principal	1,065,000	3,095,000	3,095,000	3,095,000	5,610,000	5,610,000
592002	80010	Bond Interest	575,318	391,509	744,843	744,843	1,852,956	1,852,956
594950	80010	Operating Reserve	-	-	-	-	469,487	469,487
631250	90060	Premium On Bonds	(428,456)	-	-	-	-	-
631252	90060	Original issue discount	42,949	-	-	-	-	-
OPERATING EXPENDITURES			1,254,811	3,486,509	3,839,843	3,839,843	7,932,443	7,932,443
EXPENDITURES TOTAL			1,254,811	3,486,509	3,839,843	3,839,843	7,932,443	7,932,443
REVENUES			1,521,075	1,818,359	3,839,843	3,839,843	7,932,443	7,932,443
EXPENDITURES			1,254,811	3,486,509	3,839,843	3,839,843	7,932,443	7,932,443
TOTAL BUSINESS UNIT-3 -Debt Service			(266,264)	1,668,150	-	-	-	-

**SCHEDULE OF CURRENT DEBT SERVICE
REQUIREMENTS BY ISSUE**

Fiscal Year		G. O. Bond Series 2013A	G. O. Bond Series 2014A	G.O. Bond Series 2015A	G.O. Bond Series 2020A	G.O. Bond Series 2021A	G.O. Bond Series 2022A	Total
2023	Principal	170,000	435,000	190,000	225,000	1,500,000	1,000,000	3,520,000
	Interest	80,700	188,822	70,420	169,300	151,000	1,192,713	1,852,955
2024	Principal	175,000	450,000	195,000	225,000	850,000	1,000,000	2,895,000
	Interest	75,525	175,547	64,645	160,300	104,000	1,169,794	1,749,811
2025	Principal	180,000	465,000	200,000	230,000	240,000	1,100,000	2,415,000
	Interest	70,200	162,985	59,220	151,200	83,400	1,127,794	1,654,799
2026	Principal	185,000	475,000	205,000	235,000	310,000	1,570,000	2,980,000
	Interest	64,263	151,235	54,157	141,900	75,150	1,074,394	1,561,099
2027	Principal	195,000	485,000	210,000	235,000	300,000	1,490,000	2,915,000
	Interest	57,612	138,629	48,970	132,500	66,000	1,013,194	1,456,905
2028	Principal	205,000	500,000	215,000	235,000	300,000	1,440,000	2,895,000
	Interest	50,100	124,460	43,658	123,100	57,000	954,594	1,352,912
2029	Principal	215,000	510,000	220,000	245,000	250,000	1,450,000	2,890,000
	Interest	41,700	109,310	38,110	113,500	48,750	889,544	1,240,914
2030	Principal	220,000	530,000	225,000	250,000	200,000	1,460,000	2,885,000
	Interest	33,000	93,710	32,325	106,100	42,000	816,794	1,123,929
2031	Principal	230,000	545,000	235,000	255,000	200,000	1,470,000	2,935,000
	Interest	24,000	76,631	25,875	101,050	37,000	743,544	1,008,100
2032	Principal	235,000	570,000	240,000	260,000	200,000	1,480,000	2,985,000
	Interest	14,700	57,955	18,750	95,900	33,000	669,794	890,099
2033	Principal	250,000	585,000	245,000	270,000	225,000	1,495,000	3,070,000
	Interest	5,000	38,609	11,475	90,600	28,750	595,419	769,853
2034	Principal	-	860,000	260,000	275,000	235,000	1,505,000	3,135,000
	Interest	-	14,405	3,900	85,150	24,150	520,419	648,024
2035	Principal	-	-	-	770,000	225,000	1,520,000	2,515,000
	Interest	-	-	-	74,700	19,550	444,794	539,044
2036	Principal	-	-	-	795,000	265,000	1,535,000	2,595,000
	Interest	-	-	-	59,050	14,650	376,094	449,794
2037	Principal	-	-	-	825,000	300,000	1,545,000	2,670,000
	Interest	-	-	-	42,850	9,000	314,494	366,344
2038	Principal	-	-	-	850,000	300,000	1,565,000	2,715,000
	Interest	-	-	-	26,100	3,000	252,294	281,394
2039	Principal	-	-	-	880,000		1,580,000	2,460,000
	Interest	-	-	-	8,800		189,394	198,194
2040	Principal						1,595,000	1,595,000
	Interest						124,897	124,897
2041	Principal						1,200,000	1,200,000
	Interest						67,250	67,250
2042	Principal						1,000,000	1,000,000
	Interest						21,250	21,250
Total Principal		2,260,000	6,410,000	2,640,000	7,060,000	5,900,000	28,000,000	48,475,000
Total Interest		516,800	1,332,298	471,505	1,682,100	796,400	12,558,464	17,144,170

Capital Projects

- Capital Projects Fund
- Capital Budget
- 5 Year Capital Plan



Capital Projects

A capital project is defined as an active or proposed non-recurrent expenditure of \$5,000 or greater in one or more specified plan years for permanent fixed assets (building, land, improvement, technology equipment and installation) which has a significant useful life or extends the useful life of an existing fixed asset.

The County prepares a five-year capital improvement plan which provides comprehensive planning, budgeting stability and analysis of the long-range capital needs of the County.

Each year, the County Administrator requests the departments to resubmit its upcoming year's capital requests and updates to the five-year capital plan. The requests are reviewed with the Finance Department and the Finance Committee. Decisions on which projects to fund are based on input from these parties, available funding, and priority in relation to the County's strategic plan.

Operational impacts of capital projects indicate the annual on-going and one-time costs or savings associated with implementing the capital project. The additional ongoing impacts are included in the departments' operating budget requests. This includes providing for additional personnel, operating cost, needed fixed assets or and new/additional revenues to be achieved. Cost savings are also identified in the department's budgets if base budget costs can be reduced, or cost increases are offset or avoided.

The County typically accounts for capital items within the department's budgets except for certain capital projects.

In 2020, the County bonded for upgrades to its 911 communications system, county-wide broadband enhancements, and improvements to the County's south campus. The south campus and 911 infrastructure projects will be completed in 2022.

In 2022, the County began work on renovating its Courthouse, Sheriff complex and jail. This will include 2 bond issues of \$8 million and \$28 million, ARPA funds of \$8.355 million and approximately \$5.6 million of fund balance with the project expecting to cost approximately \$50 million. This project is expected to be completed by the end of 2024.

The County also made improvements to its Fair Park Activity Center in 2022 which was funded by ARPA grants from both federal and state sources.

Capital Projects

Financial Summary

	2021 Actual	2022 Estimate	2022	2023 Budget	Change from 2022	
			Amended Budget		Amended Budget	\$
Revenues						
Intergovernmental Revenue	322,215	245,000	245,000	8,355,000	-	0%
Misc. Revenue	30,098	-	-	-	-	0%
Other Financing Sources	8,000,000	8,315,000	8,315,000	32,063,520	23,748,520	0%
Total Revenues	8,352,313	8,560,000	8,560,000	40,418,520	23,748,520	-
Expenditures						
Purchased Services	5,328	-	-	-	-	0%
Operating Costs	299,730	-	-	-	-	0%
Other Expense	81,919	-	-	-	-	0%
Capital Items	2,914,976	8,569,693	8,569,693	40,418,520	31,848,827	372%
Other Financing Uses	-	-	-	-	-	0%
Total Expenditures	3,301,953	8,569,693	8,569,693	40,418,520	31,848,827	372%
Property Taxes	-	-	-	-	-	-
Addition to (Use of) Fund Balance	5,050,360	(9,693)	(9,693)	-	-	-

Summary Highlights:

During 2021, the South Campus improvement project was substantially completed. During 2022, the County will complete its 911 infrastructure improvements. For 2023, \$63,250 of projects are budgeted from the remaining proceeds of the 2020A issue.

The County issued series 2021A and 2022A general obligation bonds in the amounts of \$8 million and \$28 million, respectively, for the purpose of improving its Courthouse, Sheriff's department, and Jail. The County will also use \$8.355 million of ARPA funding for this purpose.

Summary of Capital Items:

\$ 40,355,000	Courthouse/Sheriff department/Jail improvements
16,750	Sewage lift pumps at South Campus
9,270	Generator capacity at South Campus
17,500	Storage shed capacity at South Campus
<u>20,000</u>	Concrete improvements at South Campus
\$ 40,418,520	Total

Capital Projects-2023 BUDGET

Account Number	Project	Description	2021 Actual	2022 6-Month Actual	2022 Estimated	2022 Amended	2023 Admin	2023 Adopted
4 -Capital Projects								
REVENUES								
424001	22206	Federal Grants	322,215	-	-	-	-	-
424001	22207	Federal Grants	-	-	130,000	130,000	-	-
424001	22208	Federal Grants	-	-	115,000	115,000	-	-
424001	22220	Federal Grants	-	-	-	-	8,355,000	8,355,000
480102		Misc Reimbursement	25,000	-	-	-	-	-
481001	90010	Interest & Dividends	-	4,923	-	-	-	-
481001	90020	Interest & Dividends	5,098	12,290	-	-	-	-
631100	90060	Proceeds Of Bonds	8,000,000	-	8,000,000	8,000,000	-	-
699999	90020	Budgetary Fund Balance	-	-	315,000	315,000	63,520	63,520
699999	90060	Budgetary Fund Balance	-	-	-	-	32,000,000	32,000,000
REVENUES TOTAL			8,352,314	17,213	8,560,000	8,560,000	40,418,520	40,418,520
EXPENDITURES								
521219	90010	Other Professional Serv	5,329	9,828	-	-	-	-
531303	90030	Computer Equipmt & Software	287,906	-	-	-	-	-
531314	90030	Small Items Of Equipment	6,702	-	-	-	-	-
535245	90020	Grounds Improvements	3,602	-	-	-	-	-
535245	90050	Grounds Improvements	1,520	-	-	-	-	-
593001	90060	Bond Issuance Costs	81,920	-	-	-	-	-
OPERATING EXPENDITURES			386,979	9,828	-	-	-	-
594810	90030	Capital Equipment	1,359,049	798,525	-	-	-	-
594821		Capital Improvement Land	26,634	-	-	-	-	-
594821	22206	Capital Improvement Land	341,546	2,600	9,693	9,693	-	-
594821	90020	Capital Improvement Land	311,850	-	-	-	16,750	16,750
594821	90050	Capital Improvement Land	191,420	-	-	-	-	-
594822	22207	Capital Improvement Building	-	-	130,000	130,000	-	-
594822	22208	Capital Improvement Building	-	125,096	115,000	115,000	-	-
594822	22220	Capital Improvement Building	-	-	-	-	40,355,000	40,355,000
594822	90020	Capital Improvement Building	175,460	-	315,000	315,000	46,770	46,770
594822	90060	Capital Improvement Building	509,017	-	8,000,000	8,000,000	-	-
CAPITAL OUTLAY EXPENDITURES			2,914,976	926,221	8,569,693	8,569,693	40,418,520	40,418,520
EXPENDITURES TOTAL			3,301,954	936,049	8,569,693	8,569,693	40,418,520	40,418,520
REVENUES			8,352,314	17,213	8,560,000	8,560,000	40,418,520	40,418,520
EXPENDITURES			3,301,954	936,049	8,569,693	8,569,693	40,418,520	40,418,520
TOTAL BUSINESS UNIT-4 -Capital Projects			(5,050,360)	918,836	9,693	9,693	-	-

Capital Budget - 2023

Department	ORG	Account Number	Project	Description	Requested Amount	Administrator Budget	Related Funding	Budget Carryover	Bonded Debt	Use of Fund Balance	Levy Request	Class
Parks	12801	594811		TK1 Ford F-150 Mowing Truck 2x4	52,000	52,000	(8,000)	-	-	-	(44,000)	CR
Parks	12801	594810		M4 Kubota replace with 72" JD Zereturn	22,000	22,000	(8,000)	-	-	-	(14,000)	CR
Parks	12801	594810		Replace 2011 Bobcat T650	65,000	65,000	(30,000)	-	-	-	(35,000)	CR
Parks	12801	594810		Landscape rake attachment - Bobcat	8,800	8,800	-	-	-	-	(8,800)	CR
Parks	12801	594810		Trail Counter Bike/Ped	10,000	10,000	-	-	-	-	(10,000)	CR
Parks	12824	594821		Kanow - ADA Launch Pier Improvement	15,000	15,000	(7,500)	-	-	-	(7,500)	CR
Parks	12811	594821		Replace fencing at dog park	30,000	30,000	(30,000)	-	-	-	-	CR
Parks	12805	594810		Carnes Park Gate Operator Replacement	10,000	10,000	(10,000)	-	-	-	-	CR
Parks	12805	594821		Carnes East Drive Repair/Replace	40,000	40,000	(40,000)	-	-	-	-	CR
Parks	12809	594821		Snowmobile trail bridge replacement	57,000	57,000	(57,000)	-	-	-	-	CR
Parks Total:					309,800	309,800	(190,500)	-	-	-	(119,300)	
Administration	11100	594810	22202	Broadband expansion grant match	1,265,000	1,265,000	(1,265,000)	-	-	-	-	GG
Administration	11100	594822	22201	Remodel living space	53,510	53,510	(53,510)	-	-	-	-	GG
Administration Total:					1,318,510	1,318,510	(1,318,510)	-	-	-	-	
Central Services	11201	594822		Replace rooftop units for Pod and Central	13,000	-	-	-	-	-	-	GG
Central Services	11201	594822		Powerhouse unit for Courthouse	22,305	-	-	-	-	-	-	GG
Central Services	11201	594821		Upgrade lighting at Courthouse parking lot	20,000	-	-	-	-	-	-	GG
Central Services Total:					55,305	-	-	-	-	-	-	
Child Support	11301	594813		Printer/Copier/Scanner/Fax	10,000	10,000	-	-	-	-	(10,000)	GG
Sheriff	13101	594811	22221	Replace patrol SUVs (10)	419,000	419,000	(419,000)	-	-	-	-	PS
Sheriff	13101	594811		Outfit new squads	57,000	57,000	(30,000)	-	-	-	(27,000)	PS
Sheriff	13101	594811	22221	Cameras for squads	71,500	50,702	(50,702)	-	-	-	-	PS
Sheriff	13101	594811		Replace DTF minivan	33,681	33,681	-	-	-	-	(33,681)	PS
Sheriff	13112	594811		Replace DTF truck	10,000	10,000	(10,000)	-	-	-	-	PS
Sheriff	13103	594810		Replace 911 phone system	500,000	500,000	(400,000)	-	-	-	(100,000)	PS
Sheriff	13101	594810		Replace surveillance drone	12,000	12,000	-	-	-	-	(12,000)	PS
Sheriff Total:					1,103,181	1,082,383	(909,702)	-	-	-	(172,681)	
Land & Water Conservation	12407	594816		Conservation Easement	120,000	120,000	(120,000)	-	-	-	-	CD
Register of Deeds	13001	594813		Replace 4 workstations	20,000	-	-	-	-	-	-	GG
Register of Deeds	13001	594813		Modular shelving for vault	100,000	-	-	-	-	-	-	GG
Register of Deeds Total					120,000	-	-	-	-	-	-	
Land Information	12503	594819		Pictometry and aerial photo acquisition	110,000	110,000	(110,000)	-	-	-	-	GG
Land Information	12503	594819		NG 911 data conversion	5,000	5,000	(5,000)	-	-	-	-	GG
Land Information Total:					115,000	115,000	(115,000)	-	-	-	-	
Fair Park	12101	594810		Replace Bobcat Skid Steer	40,000	40,000	(33,000)	-	-	-	(7,000)	CR
Fair Park	12101	594809		Agriculture facility	900,000	-	-	-	-	-	-	CR
Fair Park	12101	594810		Partitian/Curtain system	50,000	-	-	-	-	-	-	CR
Fair Park	12101	594808		Land purchase in west field	500,000	-	-	-	-	-	-	CR
Fair Park	12101	594821		Fencing for land purchase	100,000	-	-	-	-	-	-	CR
Fair Park	12101	594821		Outdoor lighting upgrades	10,000	10,000	-	-	-	-	(10,000)	CR
Fair Park	12101	594821		New roadway in west field	25,000	-	-	-	-	-	-	CR
Fair Park	12101	594821		Grandstand upgrades (gravel, fence, lighting)	75,000	75,000	-	-	-	-	(75,000)	CR
Fair Park	12101	594821		Covered outdoor stage (gravel and sand)	40,000	-	-	-	-	-	-	CR
Fair Park	12101	594821		Asphalt upgrades/repair	100,000	-	-	-	-	-	-	CR
Fair Park Total:					1,840,000	125,000	(33,000)	-	-	-	(92,000)	
UW Extension	13301	594818		Replace meeting room technology in rooms 8, 9, and 12	200,000	-	-	-	-	-	-	CR
General Fund totals					5,191,796	3,080,693	(2,686,712)	-	-	-	(393,981)	

Capital Budget - 2023

Human Services	61169900	594801	65210	Programming	139,892	139,892	-	-	-	(139,891)	-	HH
Human Services	61169900	594822	65210	Convert office space	50,000	-	-	-	-	-	-	HH
Human Services	61169900	594818	65210	Video storage	40,000	40,000	-	-	-	(40,000)	-	HH
Human Services Total:					229,892	179,892	-	-	-	(179,891)	-	
Capital Projects	4	594822	90060	Courthouse/Sheriff Complex/Jail remodel	32,000,000	32,000,000	-	-	(32,000,000)	-	-	GG
Capital Projects	4	594822	22220	Courthouse/Sheriff Complex/Jail remodel	8,355,000	8,355,000	(8,355,000)	-	-	-	-	GG
Capital Projects	4	594821	90020	Sewage lift pumps	16,750	16,750	-	-	(16,750)	-	-	GG
Capital Projects	4	594822	90020	Generator capacity	9,270	9,270	-	-	(9,270)	-	-	GG
Capital Projects	4	594822	90020	Storage shed capacity	17,500	17,500	-	-	(17,500)	-	-	GG
Capital Projects	4	594822	90020	Concrete reinforcement by stairs and door #8	20,000	20,000	-	-	(20,000)	-	-	GG
Human Services Total:					40,418,520	40,418,520	(8,355,000)	-	(32,063,520)	-	-	
Highway-Equipment	53282	594811		Haul trucks/plow equipment	2,075,000	2,075,000	(2,075,000)	-	-	-	-	PW
Highway-Equipment	53282	594819		Specialty trucks	350,000	350,000	(350,000)	-	-	-	-	PW
Highway-Equipment	53282	594819		Highway maintenance-support equipment	250,000	250,000	(250,000)	-	-	-	-	PW
Highway-Equipment	53282	594819		Small trucks	250,000	250,000	(250,000)	-	-	-	-	PW
Highway Equipment Total:					2,925,000	2,925,000	(2,925,000)	-	-	-	-	
Highway-Projects	53312			Rehabilitation - CTH Q (STH 89 - STH 19)	3,200,000	3,200,000	-	-	-	-	(3,200,000)	PW
Highway Project Total:					3,200,000	3,200,000	-	-	-	-	(3,200,000)	
MIS	77001	594810		VM server	20,000	20,000	-	-	-	(20,000)	-	GG
MIS	77001	594810		UPS	60,000	60,000	-	-	-	(60,000)	-	GG
MIS	77001	594810		Nimble at Waukesha	75,000	75,000	-	-	-	(75,000)	-	GG
MIS	77001	594810		Video storage Courthouse/Sheriff	40,000	40,000	-	-	-	(40,000)	-	GG
MIS	77001	594810		Camera replacement	6,000	6,000	-	-	-	(6,000)	-	GG
MIS	77006	594810		Replace printer/copier in print shop	28,000	28,000	(28,000)	-	-	-	-	GG
MIS Total:					229,000	229,000	(28,000)	-	-	(201,000)	-	
Fleet Management	710	594811		Fleet program	200,000	200,000	(200,000)	-	-	-	-	GG
Grand Totals					52,394,208	50,233,105	(14,194,712)	-	(32,063,520)	(380,891)	(3,593,981)	
Highway Equipment					2,925,000	2,925,000	(2,925,000)	-	-	-	-	
Highway Project					3,200,000	3,200,000	-	-	-	-	(3,200,000)	
General (Human, MIS, General Gov, Capital Projects)					46,269,208	44,108,105	(11,269,712)	-	(32,063,520)	(380,891)	(393,981)	
CD				Conservation and Development	-	-	-	-	-	-	-	CD
CR				Culture/Recreation/Education	2,269,800	554,800	(343,500)	-	-	-	(211,300)	CR
GG				General Government	929,305	554,000	(343,000)	-	-	(201,000)	(10,000)	GG
HH				Health and Human Services	229,892	179,892	-	-	-	(179,891)	-	HH
PS				Public Safety	1,103,181	1,082,383	(909,702)	-	-	-	(172,681)	PS
PW				Public Works	6,125,000	6,125,000	(2,925,000)	-	-	-	(3,200,000)	PW
Grand Totals					10,657,178	8,496,075	(4,521,202)	-	-	(380,891)	(3,593,981)	

Capital Finance Plan

(Requests by Departments)

For the Years 2024-2028

Dept #	Program Description	2024	2025	2026	2027	2028	Funding Sources
11	Administration						
	Administration--Capital Tax Levy	-	-	-	-	-	
12	Central Services						
	Central Services -- Capital Tax Levy	-	-	-	-	-	
13	Child Support						
	Replace Printer Ricoh MP C3504			10,000			Tax levy
	Child Support--Capital Tax Levy	-	-	10,000	-		
14	Clerk of Courts						
	Clerk of Courts--Capital Tax Levy	-	-	-	-		
15	Corporation Counsel						
	Corporation Counsel--Capital Tax Levy	-	-	-	-		
16	County Board						
	County Board--Capital Tax Levy	-	-	-	-		
17	County Clerk						
	County Clerk--Capital Tax Levy	-	-	-	-		
18	District Attorney						
	District Attorney--Capital Tax Levy	-	-	-	-		
19	Economic Development						
	Economic Development--Capital Tax Levy	-	-	-	-		
20	Emergency Management						
	Emergency Management--Capital Tax Levy	-	-	-	-		

Capital Finance Plan

(Requests by Departments)

For the Years 2024-2028

Dept #	Program Description	2024	2025	2026	2027	2028	Funding Sources
21	Fair Park						
	Utility Vehicle	30,000					Tax levy
	Cattle/horse stalls	100,000					Tax levy
	Replace East and West Building	4,500,000					Bond proceeds
	West restroom	600,000					Bond proceeds
	New Roadway in West Field	25,000					Tax levy
	Asphalt upgrades/repair	100,000					Tax levy
	South restroom remodel	25,000					Tax levy
	Expo building		8,000,000				Bond proceeds
	Replace Bobcat Skid Steer		42,000				Tax levy/trade in
	Tenant Sweeper		32,000				Tax levy
	New Roadway in West Field		35,000				Tax levy
	Activity Center Improvements		3,000,000				Bond proceeds
	Blacktop sealcoating		35,000				Tax levy
	Asphalt upgrades/repair		100,000				Tax levy
	Security cameras		15,000				Tax levy
	Replace Versa handler		90,000				Tax levy/trade in
	Land purchase in West Field			750,000			Bond proceeds
	Cattle/horse stalls			50,000			Tax levy
	Floor scrubber			10,000			Tax levy
	Asphalt upgrades/repair			100,000			Tax levy
	Replace Bobcat Skid Steer				42,000		Tax levy/trade in
	Asphalt upgrades/repair				100,000		Tax levy
	Asphalt upgrades/repair					100,000	Tax levy
	Cattle/horse stalls					50,000	Tax levy
	Bond Proceeds	(5,100,000)	(11,000,000)	(750,000)	-	-	Bond proceeds
	Sponsorships	-	-	-	-	-	Sponsorships
	Trade In	(34,000)	(35,000)	(36,000)	(40,000)	-	Trade in
	Fair Park--Capital Tax Levy	246,000	314,000	124,000	102,000	150,000	
22	Finance						
	Finance--Capital Tax Levy	-	-	-	-	-	
23	Human Resources						
	Human Resources--Capital Tax Levy	-	-	-	-	-	
24	Land & Water Conservation						
	Land & Water Conservation--Capital Tax Levy	-	-	-	-	-	

Capital Finance Plan

(Requests by Departments)

For the Years 2024-2028

Dept #	Program Description	2024	2025	2026	2027	2028	Funding Sources
25	Land Information						
	ROD Back Indexing	25,000					Recording Fees
	ROD Back Indexing		25,000				Recording Fees
	Digital Arial Imagery - County-wide		50,000				Recording Fees
	ROD Back Indexing			25,000			Recording Fees
	ROD Back Indexing				25,000		Recording Fees
	Plotter and scanner					10,000	Recording Fees
	ROD Back Indexing					25,000	Recording Fees
	Digital Arial Imagery - County-wide					90,000	Recording Fees
	Program Recording Fees	(25,000)	(75,000)	(25,000)	(25,000)	(125,000)	Recording Fees
	Land Information--Capital Tax Levy	-	-	-	-	-	
27	Medical Examiner						
	Medical Examiner--Capital Tax Levy	-	-				
28	Parks Department						
	Upper Rock Lake Park Gate Operator	10,000					Tax levy
	Dog Park Fencing and upgrade	30,000					Fee revenue
	Interurban Trail Phase III	1,700,000					Grants and Donations
	Welcome Travelers parking lot resurface	25,000					Tax levy
	Garman Nature Preserve - Restoration	38,000					Grants and Donations
	Carnes East restroom installation	30,000					Tax levy
	Replace Ford F-450 long body with salt/sander full hydraulic	90,000					Tax levy/Trade in
	M2 front mount mower 72" deck	32,000					Tax levy/Trade in
	Bobcat mini excavator	30,000					Tax levy
	Kanow Park Gate Operator replacement		10,000				Tax levy
	Garman Nature Preserve - Restoration		38,000				Grants and Donations
	Carlin Weld replace restroom		40,000				Tax levy
	Security fencing and parking expansion		50,000				Tax levy
	TK2 Ford F350 Mowing Truck		53,000				Tax levy/Trade in
	Polaris Ranger 900		21,000				Tax levy/Trade in
	Replace Bobcat S-570 Wheel Skid Loader		60,000				Tax levy/Trade in
	Toro zeroturn		17,000				Tax levy/Trade in
	Shoreline restoration for flood mitigation properties			25,000			Tax levy
	Kanow Park shoreline restoration			30,000			Tax levy
	Parks building concrete lower shed for additional storage shelving			20,000			Tax levy
	TK9 Ford F450 Dump 4x4 with plow set and salt sleeve			80,000			Tax levy/Trade in
	M6 Kubota Front Mount Mower			36,000			Tax levy/Trade in
	Suretrack deck over trailer			9,000			Tax levy/Trade in
	Bike trail asphalt replacement				50,000		Tax levy
	Exercise equipment along connector trail				50,000		Tax levy
	Barn restoration/4 season building				450,000		Grants and Donations
	Replace 2002 F-350 with service body				35,000		Tax levy/Trade in
	Mower 8 JDZ970				20,000		Tax levy/Trade in
	Trade In	(35,000)	(54,000)	(46,500)	(9,500)	-	Trade in
	Fee Revenue	(30,000)	-	-	-	-	Fee revenue
	Grants and Donations	(1,738,000)	(38,000)	-	(450,000)	-	Grants and Donations

Capital Finance Plan

(Requests by Departments)

For the Years 2024-2028

Dept #	Program Description	2024	2025	2026	2027	2028	Funding Sources
	Parks Department--Capital Tax Levy	182,000	197,000	153,500	145,500	-	
29	Planning & Zoning						
	Planning & Zoning--Capital Tax Levy	-	-	-	-	-	
30	Register of Deeds						
	Register of Deeds--Capital Tax Levy	-	-	-	-	-	
31	Sheriff						
	Replace patrol SUVs (10)	435,000					Tax levy
	Camera for squads (11)	74,008					Tax levy
	Replace K-9	16,000					Tax levy
	Replace patrol SUVs (6)		271,200				Tax levy
	Camera for squads (3)		20,769				Tax levy
	Replace K-9		16,000				Tax levy
	Replace patrol SUVs (6)			282,000			Tax levy
	Trimble X7 laser scanner and R12 receiver			45,000			Tax levy
	Replace patrol SUVs (6)				294,000		Tax levy
	Replace Coban server				35,000		Tax levy
	Cameras for squads (4)				29,664		Tax levy
	Replace patrol SUVs (6)					306,000	Tax levy
	Cameras for squads (4)					30,704	Tax levy
	Jail assessment funds	-	-	-	-		Jail assessment
	Sheriff--Capital Tax Levy	525,008	307,969	327,000	358,664	336,704	
32	Treasurer						
	Treasurer--Capital Tax Levy	-	-	-			
33	UW Extension						
	Replace color copier/printer	15,000					Tax levy
	Meeting room technology update		10,000				Tax levy
	Replace color copier/printer			15,000			Tax levy
	Meeting room technology update					250,000	Tax levy
	UW Extension--Capital Tax Levy	15,000	10,000	15,000	-	250,000	
34	Veterans Services						
	Veterans Services--Capital Tax Levy	-	-	-			
40	Health						
	Replace copier/scanner			13,000			Tax levy
	Health--Capital Tax Levy	-	-	13,000	-		
60	Human Services						
	Front dest remodel	30,000					Tax Levy
	Kitchen - north and south regions	16,000					Tax Levy
	Lueder House leaf guards	6,000					Tax Levy
	Human Services--Capital Tax Levy	52,000	-	-	-	-	

Capital Finance Plan

(Requests by Departments)

For the Years 2024-2028

Dept #	Program Description	2024	2025	2026	2027	2028	Funding Sources
90	Capital Projects						
	Capital Projects--Capital Tax Levy	-	-	-	-		
50	Highway Department-Equipment						
	Annual fleet turnover	1,400,000					Machinery Fund
	Annual fleet turnover		1,400,000				Machinery Fund
	Annual fleet turnover			1,400,000			Machinery Fund
	Annual fleet turnover				1,400,000		Machinery Fund
	Annual fleet turnover					1,400,000	Machinery Fund
	Trade In	-	-				Trade in
	Machinery fund	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	Machinery Fund
	Highway Department--Capital Tax Levy	-	-	-	-	-	
50	Highway Department-Projects						
	Rehabilitation - CTH K (Rock County-Jefferson) 8.7 Miles	3,000,000					Tax Levy
	Rehabilitation - CTH W/M/U	1,500,000					Tax Levy
	Rehabilitation - CTH O (Dane County-Waterloo), CTH V		3,600,000				Tax Levy
	Rehabilitation - CTH D (STH 59-US18)			3,600,000			Tax Levy
	Rehabilitation - CTH D (US18-CTH E)				3,600,000		Tax Levy/State funding
	Rehabilitation - CTH H/Z					3,700,000	Tax Levy/State funding
	State Funds	-	-	-	(100,000)	(100,000)	State Funding
	Highway Department--Capital Tax Levy	4,500,000	3,600,000	3,600,000	3,500,000	3,600,000	
70	MIS Department						
	VM Server	20,000					Allocate to Departments
	Replace IBMi	50,000					Allocate to Departments
	Hard drives for Arc Server	15,500					Allocate to Departments
	VM server		20,000				Allocate to Departments
	Vsheper		35,000				Allocate to Departments
	Human Service/Highway Aps		67,000				Allocate to Departments
	Upgrade Cisco phone system			85,000			Allocate to Departments
	VM Server			20,000			Allocate to Departments
	VM Server				20,000		Allocate to Departments
	Switch replacement				270,000		Allocate to Departments
	MIS--Capital Tax Levy	85,500	122,000	105,000	290,000		

County-wide Capital Levy	5,605,508	4,550,969	4,347,500	4,396,164	4,336,704
Total	5,605,508	4,550,969	4,347,500	4,396,164	4,336,704

Capital Finance Plan

(Requests by Departments)

For the Years 2024-2028

Dept #	Program Description	2024	2025	2026	2027	2028	Funding Sources
	Capital expenditures	13,967,508	17,152,969	6,605,000	6,420,664	5,961,704	
	State/federal grants and private donations	(1,738,000)	(38,000)	-	(550,000)	(100,000)	
	Program fees/user charge/sponsorships	(55,000)	(75,000)	(25,000)	(25,000)	(125,000)	
	Machinery charges	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	
	Trade in	(69,000)	(89,000)	(82,500)	(49,500)	-	
	Bond proceeds	(5,100,000)	(11,000,000)	(750,000)	-	-	
	Total	5,605,508	4,550,969	4,347,500	4,396,164	4,336,704	
	Highway Projects	4,500,000	3,600,000	3,600,000	3,500,000	3,600,000	
	Other	1,105,508	950,969	747,500	896,164	736,704	

Glossary

- Glossary of Acronyms
- Glossary of Significant Terms



ACA - Affordable Care Act

ACFR – Annual Comprehensive Financial Report

ADRC - Aging and Disability Resource Center

AFDC – Aid to Families with Dependent Children

AODA - Alcohol and Other Drug Abuse

ARPA - American Rescue Plan Act

ATV – All Terrain Vehicles

BH - Behavioral Health

BVS – Bureau of Vital Statistics

CBRF – Community Based Residential Facility

CCS - Comprehensive Community Services

CDBG – Community Development Block Grant

CEASE – Creating Empowerment through Alcohol and Substance Abuse Education

CF – Children and Family

CHIPS - Children in Need of Protection or Services

CIP - Community Integration Program

COBRA – Consolidated Omnibus Budget Reconciliation Act

COP – Community Options Program

CR – Culture & Recreation

CRS - Community Recovery Services

CSA – Child Support Agency

CSP - Community Support Program

CST – Coordination Services Team

CTHS – County Trunk Highway System

DARE – Drug Abuse Resistance Education

DD - Developmental Disabilities

DMV – Department of Motor Vehicles

DNR – Department of Natural Resources

DOC - State Department of Corrections

DTF – Drug Task Force

DVR – Department of Vocational Rehabilitation

EAP – Employee Assistance Program

EEO – Equal Employment Opportunity

EM – Emergency Management

EMPG – Emergency Management Performance Grant

EPCRA – Emergency Planning and Community Right-to-Know Act

ES - Economic Support

FCC – Family Court Commissioner

FCS – Family Court Services

FEMA – Federal Emergency Management Agency

FFA – Future Farmers of America

FLSA – Fair Labor Standards Act

FMLA – Family and Medical Leave Act

FPLS – Federal Parent Locator Service

FSET – Food Support Employment and Training Program

FT – Full-Time

GAAP – General Accepted Accounting Principles

GAL – Guardian Ad Litem

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

GG – General Government

GIS – Geographic Information Systems

GPS – Global Positioning System

GSA – General Service Administration

GT – Genetic Test

HCR – Health Care Reform

HH – Health & Human Services

HIPAA – Health Insurance Portability and Accountability Act

HMPG – Hazard Mitigation Grant Program

HR – Human Resources

HSD – Human Services Department

ICC – Inter-county Coordinating Committee

IDP - Intoxicated Driver Program

IM - Income Maintenance

IP – Internet Protocol

ISIS – I-Series Information Systems

JCEDC – Jefferson County Economic Development Consortium

JCHRMA – Jefferson County Human Resources Management Association

JEM – Joint Effort Marketing

LCC - Land Conservation Committee

LEPC – Local Emergency Planning Committee

LTE – Limited Term Employment

LTS - Long Term Support

LUCA – Local Update of Census Address

MA - Medical Assistance

MAPT – Medicaid Administrative Pass-Through

MCH – Maternal and Child Health

MH - Mental Health

MIG – Medicaid Infrastructure Grant

MIPPA – Medicare Improvements for Patients and Providers Act

MIS – Management Information Systems

MSL – Medical Support Liability

NPELRA – National Public Employer Labor Relations Association

OWI - Operating While Intoxicated

PBB – Priority Based Budgeting

PC – Personal Computer

PD – Physical Disabilities

PH – Public Health

PNCC – Prenatal Care Coordination

POWTS – Private On-Site Waste Treatment System

PS – Public Safety

PSC – Public Service Commission

PT – Part-Time

PW – Public Works

RCC – Residential Care Center

RN – Register Nurse

SACWIS – Statewide Automated Child Welfare Information System

SE – State Employee

SHIP – State Health Insurance Assistance Program

SHRM – Society for Human Resource Management

SPAP – State Pharmaceutical Assistance Program

SSA – Social Security Administration

STHS – State Trunk Highway System

SVRS – Statewide Voter Registration System

TAP – Transportation Alternatives Program

TB – Tuberculosis

TID – Tax Increment District

TIF – Tax Increment Financing

TPA - Third-Party Administrator

TPR - Termination of Parental Rights

UI – Unemployment Insurance

UW – University of Wisconsin

VA – Veterans Affairs

WACPD - Wisconsin Association of County Personnel Directors

WC – Worker’s Compensation

WIC – Women, Infants, and Children Supplemental Nutrition Program

WINS – Wisconsin Tobacco Prevention and Control Program

WIMCR - Wisconsin Medicaid Cost Report

WMMIC – Wisconsin Municipal Mutual Insurance Company

WPELRA – Wisconsin Public Employer Labor Relations Association

WPS - Wisconsin Physician Services

WWCCP – Wisconsin Women’s Cancer Control Program

YA – Youth Aids

ACCRUAL BASIS OF ACCOUNTING

A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ACTIVITIES

The major programs and projects performed by a department.

ACTIVITY AND PROGRAM DATA STATISTICS

Data that reflects the volume (quantitative measure) of work performed in the significant activities of a department/program. As the County implements its strategic planning process, this information will be transitioned into performance measures (see performance measures).

ADOPTED BUDGET

The budget that is approved by the County Board in November for the following fiscal year beginning January 1.

AMORTIZATION

The gradual elimination of an asset or a liability.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

The official annual financial report for the County. This report is prepared in conformity with Generally Accepted Accounting Principles, and is subject to review by a public accounting firm. The report provides information used by bond rating agencies, prospective investors, regulatory and funding agencies, and other interested parties.

APPROPRIATION

The legal authorization to make expenditures or incur financial obligations for goods or services during the budget year. Appropriations are authorized in the budget by department.

ASSESSED VALUATION

A valuation set on real estate and certain personal property, by the municipal assessor, as a basis for levying property taxes (See equalized property valuation).

ASSESSMENT

An assessment is the value placed upon a property by the local assessor, which is a basis for levying property taxes (See equalized property valuation).

ASSETS

Resources with present service capacity that the government presently controls.

AUTHORIZED POSITIONS

Regular full-time or regular part-time positions as authorized by a County Board approved ordinance.

BALANCE SHEET

A statement that discloses the financial condition of an entity by assets, liabilities, and fund balance (equity) of a fund or account group at a specific date to exhibit financial position.

BALANCED BUDGET

A budget in which revenues and expenditures are equal. Jefferson County's budget is balanced, as county budgeted total expenditures are funded by a combination of various external revenue sources (e.g., intergovernmental grants, licenses fees, charges for services or fund balance) and property taxes.

BOND

A fixed interest financial obligation issued for a period of time for the purpose of raising capital by borrowing.

BOND RATING

A level of risk assigned to general obligation promissory notes assessed by a rating agency. The higher the rating, the less risky the notes are to the entity borrowing the funds. Based on the size of Jefferson County, the highest bond rating the County can receive is an Aa2 which is the current bond rating.

BONDED DEBT

The portion of indebtedness represented by outstanding bonds that are backed by approved, irrevocable future tax levies for debt service.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures and revenues for a given calendar year. It specifies the type and level of county services to be provided while limiting, through the appropriation process, the amount of money that can be spent. Budgets are adopted for the following fiscal year, but they can be modified. Most local governments have two types of budgets, an “operating” budget and a “capital” budget.

BUDGET BOOK

The official written document prepared by the County Administrator’s office, the Finance Department, and supporting staff, which presents the County Administrator’s proposed budget to the County Board for review and the final adopted document, subsequent to County Board approval.

BUDGET MESSAGE

The opening section of the budget prepared by the County Administrator, that provides the County Board of Supervisors and the public with a general summary of important aspects of budget policy, including changes from the current and previous fiscal years.

BUDGETARY CONTROL

The control or management for a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorization. Jefferson County controls at the department level.

BUDGETED POSITIONS

Authorized positions that are funded in the current or ensuing budget year.

CAPITAL BUDGET

A budget of approved capital projects contained in the first year of the five-year capital projects plan.

CAPITAL EXPENDITURES

The cost of acquisition of operating equipment items, which includes expenditures for fixed assets and capital projects.

CAPITAL OUTLAY

The cost of acquisition of operating equipment items such as vehicles and office equipment greater than \$5,000. These items have a useful life greater than one year and are included in an organization’s budget.

CAPITAL PROJECT

An active or proposed nonrecurring expenditure that is associated with a permanent fixed asset (e.g. building, land, highway and technology improvements, or equipment).

CAPITAL PROJECTS PLAN

A five-year plan for capital expenditures. The first year in the plan is the adopted Capital Budget.

CHILDREN’S LONG TERM SUPPORT (CLTS)

Home and Community Based Waiver Funding provides fully funded and locally-matched tax levy funding for children diagnosed with Autism, Asperger’s and Pervasive Developmental Disorders.

COMMISSIONS AND BOARDS

Members consist of both County Board of Supervisors and citizens. Most commission and board members are appointed by the County Administrator and are approved by the County Board. Responsibilities include making policy recommendations to the County Administrator on decisions that affect county government services and operations.

COMMUNITY AIDS – BASIC COUNTY ALLOCATION (BCA)

The major state funding source for County Human Service Department programs. These funds can be broadly used to pay for social services and services for mentally disabled persons.

COMMUNITY OPTIONS PROGRAM WAIVER (COP-Waiver, COP-W)

Provides Medical Assistance funding for home and community-based care for elderly and physically disabled citizens who have long-term care needs, and who would otherwise be eligible for Medical Assistance reimbursement in a nursing home. County participation was mandated effective January 1, 1990.

COMMUNITY RECOVERY SERVICES (CRS)

1915(i) Home and Community Based Services, will provide three specific services: Community Living Supportive Services, Supported Employment, and Peer Supports under the umbrella of psychosocial rehabilitation to individuals with serious and persistent mental illness.

COMMUNITY SERVICES DEFICIT REDUCTION (CSDR)

A Federal funding source that reimburses counties for a portion of Medical Assistance eligible costs.

COMPREHENSIVE COMMUNITY SERVICES (CCS)

Under State Administrative Code Ch. DHS 36, Comprehensive Community Services are designed to provide persons with mental disorders and substance-use disorders a flexible array of individualized community-based psycho-social rehabilitation services authorized by a mental health professional to consumers with mental health or substance use issues across their lifespan.

CONTINGENCY FUNDS

Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

COUNTY BOARD CHAIRMAN

A County Board member elected by the County Board. This part-time position refers all matters directed to the County Board to the appropriate standing committees of the Board, and is responsible for determining the meeting agendas and for conducting the proceedings of the Board at its meeting.

COUNTY BOARD OF SUPERVISORS

The acting County legislative body. Comprised of thirty (30) supervisors elected from separate districts. Supervisors are elected for two-year terms in April of even numbered years.

COUNTY ADMINISTRATOR

The County Administrator is responsible for coordinating and directing all administrative and management functions for the County. The County Administrator has the power to select the heads of all County departments, except those headed by elected officials. The County Administrator also appoints the members of most boards and commissions. All department head selections and board/commission appointments are subject to County Board confirmation. A major responsibility of the County Administrator is budget preparation and its submission to the County Board.

COUNTY-WIDE KEY STRATEGIC OUTCOMES

Strategic planning outcomes that are identified as significant priorities of the County. Departments assign each programmatic area to one outcome.

DEBT

An obligation resulting from borrowing money.

DEBT LIMIT

The maximum amount of gross or net debt legally permitted.

DEBT RATE LIMIT

The maximum debt rate that the County may levy a tax, which is imposed by the state legislature based on the 1993 debt rate limit.

DEBT SERVICE

Cost of principal, interest, and service costs pertaining to long-term notes or bonds, which are issued to finance capital projects. Jefferson County only has bonds outstanding at this time.

DEFEASANCE

The pay-down of debt by setting aside asset/funding in a fund to fulfill future principal and interest payments.

DEFICIT

The excess of expenditures/uses over revenues/resources.

DEPARTMENT

A major county office that administers programs and operations.

DEPRECIATION

A business operating expense which reflects the annual benefit derived from capitalized fixed asset purchases. These costs are calculated for proprietary funds (i.e., internal service and enterprise funds only) in accordance with Generally Accepted Accounting Principles.

EFFECTIVENESS INDICATOR

A type of performance measure including effectiveness, quality, cycle time, and citizen satisfaction that measures results and accomplishments of the service provided.

EFFICIENCY INDICATOR

A performance measure that measures how much output or outcome can be produced or provided by a given resource level, or how much input it takes to produce a given outcome level. Indicators quantify the relationship between inputs and outputs and can be expressed as productivity ratios or as unit-cost ratios.

EMPLOYEE BENEFITS

Compensation in addition to regular salary or wages provided to an employee. This includes health insurance, life insurance, dental insurance, Social Security, and Wisconsin Retirement.

ENCUMBRANCE

Obligations in the form of purchase orders, contracts, or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is established.

EQUALIZED PROPERTY VALUATION

Equalized value is the statutory full market value of all taxable property within each jurisdiction (except agricultural land, which is valued based on income). The State Department of Revenue analyzes market sales statewide to estimate the full market (or equalized) value of each jurisdiction. Equalized values provide a means of comparing different jurisdictions,

even if they are assessed at different percentages of market value. Equalized values are used to apportion the levies of overlying districts (e.g., schools and counties) to the municipalities within them. Also, they are used in distribution formulas for certain types of state aid to local governments. The state values are needed because municipalities assess property at varying percentages of market value.

EQUITY

The excess of assets over liabilities generally referred to as fund balance.

EXPENDITURE

The outflow of funds paid, or to be paid, for an asset or service obtained, regardless of when the expense is actually paid.

NOTE: An encumbrance is not an expenditure; an encumbrance reserves funds to be expended.

FINANCIAL STATEMENTS

Presentation of financial data that shows the financial position, cash flows generated, and the results of financial operations of a fund, for a group of accounts, or an entire entity for a particular accounting period.

FISCAL YEAR

A twelve-month period to which the annual operating budget applies, and at the end of which a governmental unit determines its financial position and the results of its operations. Jefferson County uses a January 1 to December 31 calendar year as its fiscal year.

FIXED ASSETS/IMPROVEMENTS

Costs of all capital projects, land, or equipment items (over \$5,000) used by the departments. This category includes capital outlay, large office equipment items, large automotive equipment, and major maintenance projects.

FULL TIME EQUIVALENT (FTE)

Used to compare the hours budgeted for regular full-time, regular part-time, temporary part-time, and overtime based on 2,080 hours annually of a full-time position.

FUNCTIONAL AREA

Departments are grouped in the annual budget according to the related functions that they perform. The budget has six functional areas including: Conservation and Development, Culture/Recreation/Education, General Government, Health and Human Services, Public Safety, and Public Works.

FUND BALANCE

Fund Balance is the difference between assets and liabilities in a government fund's balance sheet.

Beginning in 2011, GASB 54 established five classifications of fund balance with a hierarchy that is based on the extent to which spending constraints restrict how a government can use the funds. The five classifications are:

1. Nonspendable fund balance – amounts that are not in a spendable form, such as inventory or prepaid expenses. It also includes amounts that are required to be maintained intact, such as the principal of an endowment fund.
2. Restricted fund balance – amounts that can be spent only for specific purposes stipulated by external providers, such as grant providers or bondholders, as well as amounts that are restricted constitutionally or through legislation.
3. Committed fund balance – amounts that can be used only for specific purposes that are determined by a formal action of the County Board. These commitments may be changed or lifted, but only by the same formal action that was used to impose the constraint originally.
4. Assigned fund balance – amounts that are intended for specific purposes, as expressed by the governing body or authorized official. This applies to the remaining resources in any governmental fund other than the general fund that are intended to be used for a defined purpose.

5. Unassigned fund balance – all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

FUNDS

A fiscal entity that is segregated for the purpose of accounting and budget reporting. The following is a brief definition of the major types of funds used by Jefferson County.

1. Capital Projects: to account for financial resources to be used for the acquisition or construction of major facilities or equipment.
2. Debt Service: to account for the accumulation of resources for, and the payment of, general long-term debt and interest
3. General: to account for all financial resources used to fund general government operations not accounted for by other funds.
4. Proprietary: an account that uses the accrual basis of accounting.
 - a. Enterprise: to account for operations that are financed and operated similar to private businesses with the intention that the costs of providing goods or services to the general public is to be financed or recovered primarily through user charges. (e.g. Highway)
 - b. Internal Service: to account for the cost of providing goods or services by one department to another department on a cost-reimbursement basis. Jefferson County will share goods and services between departments; however no internal service fund is currently being used.
5. Special Revenue: are created to account and report revenue sources that are restricted or committed to specified purposes. (e.g. Human Services)

FUND PURPOSE

A statement that describes the reasons why the fund exists.

GENERAL OBLIGATION BONDS

Bonds in which the government pledges its full faith and credit to the repayment of bonds that it issues. The County is authorized by law (section 67.05 (10)) to levy on all taxable property, such as ad valorem taxes, without limitation as to rate or amount that may be necessary to pay the notes.

INCOME MAINTENANCE (IM)

Used to describe services and associated funding related to the providing of economic support services, such as food share, low income child care, and medical benefits.

INTERDEPARTMENTAL CHARGES

Costs of all supplies, materials, or services purchased by one county department from another county department.

KEY OUTCOME INDICATOR (KOI)

Used to identify and justify how the performance measure is an indicator of success. KOIs link the performance measure to the outcomes and objectives and explain why the measure is important in determining success.

LIABILITIES

Amounts that are owed for assets received, services rendered, or any other obligation.

MAJOR FUNDS DEFINITIONS

A fund is considered major if it is the primary operating fund of the County or meets the following criteria: (1) Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type. (2) The same element of the individual governmental fund

or enterprise fund that met the 10 percent test, is at least five percent of the corresponding total for all governmental and enterprise funds combined. In addition, any other governmental or proprietary fund that the County believes is particularly important to financial statement users may be reported as a major fund. The County has four major funds: General, Human Services, Highway, and Debt Service.

MEDICAL ASSISTANCE (MA)

A Medicaid (Title XIX) program that pays for necessary health care services for persons whose financial resources are not adequate to provide for their health care needs.

MISSION

A statement defining the major reasons for the existence, including the purpose of the County.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

Basis of accounting in which (1) revenues are recognized in the accounting period when they become available and measurable, and (2) expenditures are recognized in the accounting period when the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which are recognized when due.

MODIFIED BUDGET

An ordinance and fund transfer as a result of unanticipated revenues and/or expenditures that change the adopted budget; it then becomes a modified budget.

NET POSITION

The residual of all other elements presented in a statement of financial position.

OBJECTIVES

Goal statement that focuses on achieving the county-wide key strategic outcome. The level of services or specific achievement an agency expects to, or plans to accomplish in the budget year. Objectives should reflect desired outcomes or results as identified in the strategic plan.

OBLIGATIONS

Amounts that a governmental unit may be required to legally meet out of its resources, including both liabilities and unliquidated encumbrances.

OPERATING BUDGET

A plan of current expenditures and the proposed means of financing them. The annual operating budget is the primary means in which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets for governments is usually required by law. Even when not required by law, annual operating budgets are essential for sound financial management.

OPERATING EXPENSES

Cost of all utilities, supplies, materials, travel, and training expenses necessary for the operation of a department. Also includes costs of all services purchased from outside vendors.

OPERATING TRANSFERS

All interfund (between fund) and intrafund (within funds) appropriation transfers other than residual equity transfers, (Fund Balance) to the appropriation unit of the fund through which the resources are to be expended.

OTHER FINANCING SOURCES

Funds received from general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from operating revenues.

OTHER FINANCING USES

Funds used for operating transfers out. Such amounts are classified separately from expenditures.

OVERLAPPING DEBT

The proportionate share of the debts of local governments located in whole or in part within the limits of the reporting government, which must be borne by property within each government.

PER CAPITA INCOME

The total county income divided by the total county population.

PER DIEM

Compensation that is paid on a per day basis.

PERFORMANCE MEASURE

A measure used to determine success by indicating how well a program or service is accomplishing its mission and goals, by linking program area results to the County-Wide Key Strategic Outcomes and Objectives.

PERSONNEL COSTS

Costs of all salary and non-salary compensation incurred in accordance with County policy. Includes wages, longevity, and overtime compensation paid to County employees. This also includes compensation for sick leave, holiday, and vacation. Major employee benefits include: County pension and Social Security contributions, health, life, and dental insurance.

POSITION SUMMARY

The list of budgeted full-time positions within each program. Positions are expressed in terms of full-time work year equivalents (FTE); which is approximately 2,080 hours per year.

PROGRAM

The primary identifiable financial unit of a department, which groups department functions and activities that have a common purpose.

PROGRAM BUDGET

A budget that focuses upon the mission, function, and objectives of a department rather than upon its detailed (line item) object classes of expenditures.

PROPERTY TAX

Taxes levied on both real and personal property according to the property's equalized valuation and tax rate.

REVENUES

Financial resources received from tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income. There are several budget categories of revenue that the County receives, including:

1. General Government Revenues: contracts or grant funds mainly from state and/or federal sources for the support of programs.
2. Fines and Licenses: funds received as a result of penalties paid by persons having been found in violation of state laws and/or county ordinances. Fees received from the sale of county issued licenses and permits to citizens and business entities to enable them to carry out regulated activities.
3. Charge for Services: funds received as payment for services performed by county agencies.
4. Interdepartmental Revenues: funds received for payments made or services performed by county agencies for other county agencies.

5. Other Revenues: funds received for rents and other commercial-type income. Also includes transfers from other funds and proceeds from borrowing.

STANDING COMMITTEES

There are twelve standing committees of the County Board organized on functional lines. The Administration and Rules, Finance, and Human Resources committees deal with administrative policy matters; whereas, the remaining nine standing committees (Fair Park, Highway, Infrastructure, Land & Water Conservation, Law Enforcement & Emergency Management, Parks, Planning & Zoning, Solid Waste & Air Quality, and University Extension Education committees) are concerned with policy matters affecting public services. Committees make recommendations to the Board on all budget and legislative matters that have been referred to them.

STATE AID

Funds made available by the legislature for distribution to each local unit of government based on a prescribed formula of distribution to offset some expenses.

STATEMENT OF PURPOSE

A statement defining the major reasons for the existence of the department, including its purpose in the County government.

STATUTE

A written law enacted by a duly organized and constituted legislative body.

STRATEGIC PLANNING

The process of determining long-term goals and then identifying the best approach for achieving those goals.

TAX INCREMENTAL FINANCING DISTRICT (TID)

Areas of redevelopment within a municipality, designated to finance public projects that stimulates development or redevelopment that would not otherwise occur. The area involved is designated a TIF district. To finance the cost of improvements, property taxes levied on any increased property value within the TID are diverted from the overlying taxing jurisdictions (municipal, school district, vocational district, and county) and, are placed in a special account to be used to pay the project costs.

TAX LEVY

The total amount of revenues to be raised by property taxes to support County activities. Property taxes are levied in the current year for subsequent year appropriations.

TAX LEVY BUDGET BASE

The amount of tax levy included in the current year adopted budget.

TAX LEVY RATE (MILL RATE)

The amount of taxes levied for each \$1,000 (mill) of equalized property valuation at the current tax rate.

TAX RATE LIMIT

The maximum rate in which the County may levy a tax. It is imposed by the state legislature based on the 1993 tax rate limit.

UNFUNDED POSITIONS

An authorized position with no funding appropriation provided for the current or ensuing budget year.

WORKING CAPITAL

Liquidity measure of fiscal health, measured by current assets minus current liabilities. Positive working capital means that an entity should be able to pay off its short-term liabilities.

YOUTH AIDS

A funding source distributed by the State of Wisconsin Department of Corrections to pay for state correctional services for youths found by the courts to be delinquent, and to fund correctional alternative programs and services at the county level.