

2024
ADOPTED BUDGET
JEFFERSON COUNTY, WISCONSIN
EXPLORE. THRIVE. BELONG.



City of Watertown

Our Mission is to enhance the quality of life by providing exceptional services and programs to our community

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

November 2023

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.....	23
GFOA Distinguished Budget Presentation Award.....	24
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).....	73
Budget and Accounting Information	
Budget Process and Timeline.....	77
Financial and Fund Structure.....	79
Accounting Policy and Basis of Budgeting.....	83
Budgeting and Financing Policies.....	84
Summary of Budget Information	
Budget Hearings Recap.....	89
Budget Summary.....	90
Summary of Estimated Sources and Uses – All Funds.....	91
General Fund Budget.....	92
Budget Summary by Department.....	93
Budget Summary by Department – Recap.....	94
Budget Summary by Department - Fund.....	95
Operating vs. Capital Levy – Recap.....	96
Adopted Mill Rate Summary.....	97
Total Tax Levy.....	98
Countywide Mill Rate.....	99
Countywide Mill Rate (Breakdown of General and Debt).....	100
Health Department Mill Rate.....	101
Library System Mill Rate.....	102
Description of Revenue Sources.....	103
Sources of Revenues – Governmental & Enterprise Fund.....	105
Sales Tax Revenue Analysis.....	106
Shared Revenue Analysis.....	107
Major Expenditures by Function – All Funds.....	108
Expenditure by Account Category.....	109
Future Projections – 2024-2028.....	110
General Fund Five-Year Projections.....	112
Fund Balance.....	113
Other Financing Sources.....	118
Position Changes.....	119
Classification of Authorized Positions.....	122
Fee Schedule.....	126

General Fund	
General Revenue and Expenditures.....	141
Administration (Treatment Court)	145
Central Services	152
Child Support	157
Clerk of Courts (Judicial Support, Courts Reimbursement, GAL Indigent Contract, GAL Indigent Non-Contract, Adversary Counsel, Criminal Counsel, Family Court Services Traffic Counsel, Commissioner, Farm Drainage Board, Law Library, Register in Probate).....	162
Corporation Counsel	175
County Board (Board Indirect, Historical Commission).....	179
County Clerk (Elections, Insurance General/Auto/WC, Dog License, ICC Activity)	182
Court Support Services (Judicial Support, Courts Reimbursement, GAL Indigent Contract, GAL indigent No-Contract, COC Adversary Counsel, Criminal Counsel, Traffic Counsel, Commissioner, Family Court Services, Register in Probate).....	192
District Attorney (Victim Witness, First Offender Program Coordinator).....	199
Economic Development (ED Consortiums, Homebuyers).....	208
Emergency Management (EPCRA, HMPG Flood Mitigation, Other Activity, Hazmat Operations).....	216
Fair Park Activities (Fair Week, Fair Expansion Donations)	223
Finance (Dental Insurance Allocation).....	230
Human Resources (Safety).....	236
Land and Water Conservation (Wildlife Crop Damage, Local Cost Share Program, DATCP Cost Share, Non-Metallic Mining, Farmland Easement, County Farm, Farm Drainage Bd) ..	243
Library.....	253
Medical Examiner	263
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,)	267
Planning and Development (Solid Waste Program, Real Estate Description, Assessment of Property, Land Information Program, Surveyor)	297
Register of Deeds	308
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).....	313
Treasurer (Tax Deed Expense, Plat Books).....	332
UW Madison – Division of Extension Jefferson County (UW Program Education, UW AG Programming, UW AG Gardener, UW AG Pesticide, UW AG Tractor Safety)	337
Veterans Services (Veterans Relief, Care of Veterans Graves)	344
Health Department	353
Highway Department.....	385
Human Services	457
Management Information Systems (MIS)	499
Fleet Management	507
Debt Service.....	513
Capital Projects	
Capital Projects Fund.....	519
Capital Budget	521
5 Year Capital Plan	525
Glossary	
Glossary of Acronyms & Glossary of Significant Terms	531



Budget in Brief





Jefferson County 2024 budget-in-brief



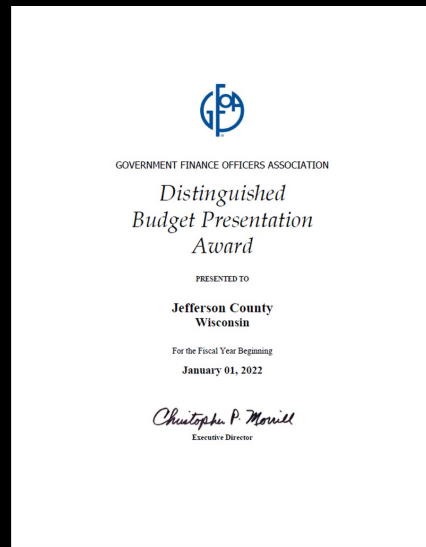
Jefferson County
“Explore. Thrive. Belong.”

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 2024 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 County Board has recently passed its updated 5-year strategic plan. This budget places the county in a prudent fiscal position to take on emerging trends, preparing to move the strategic plan forward, invest in staff to accomplish these tasks and provide conservative parameters for unknowns on larger economic considerations. This budget also works through several departmental changes to best align service delivery.

The county continues to see various market and economic conditions that impact all aspects of county operations to some degree. These impacts include increased service needs, supply chain and inflation impacts to all commodities, employee compensation with the ability to maintain and enhance a system to attract and retain staff; and finally impacts to insurance costs, especially health insurance. Placed into the budget is a general market adjustment of 3% at the beginning of the year for all employees. Further, based on an on-going market analysis, several positions have been identified that are 10% under market and are impacted by compression concerns. Increases specific to these positions have been included in the proposed budget.

Overall, the countywide mill rate proposed is a decrease of 11.03% from \$3.4416 to \$3.0621 per \$1,000 of assessed value with an actual net tax reduction of \$476,989. This is based on a debt levy reduction of \$841,484 off set with the net new construction increase of \$388,975. This is a significant event not only for the upcoming year, but by managing the debt structure in the manner that occurred, it allowed the county to see long term interest savings as well.

The county's budget for 2024 shows an expenditure decrease of nearly \$40 million from the previous fiscal year for total estimated expenditures of \$106,425,552. A significant reason for this is a decrease in large one-time capital expenditures, including the Courthouse/Sheriff/Jail project, the one-time increase in road projects due to receiving two grants from the infrastructure bill, and a greater allocation of American Rescue Plan Act dollars based on previously planned uses approved by the board.

The goal of our budgetary process in the past fiscal years is to position the organization to be prepared to handle the challenges of the next fiscal year but also look to the next 3-5 years in a proactive manner. There was a known challenge going into the 2024 budget process; but in many factors this was planned due to the known initiatives and projects underway. This budget has put the county in a position for future fiscal years that build toward a cautious, positive future that will need to continue to be managed thoughtfully and with due diligence. This will require us to look at how services and programs are delivered and potentially look to shift with this our methodology. This is a significant acknowledgment point seen in the Transformative Government section of the strategic plan.

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.

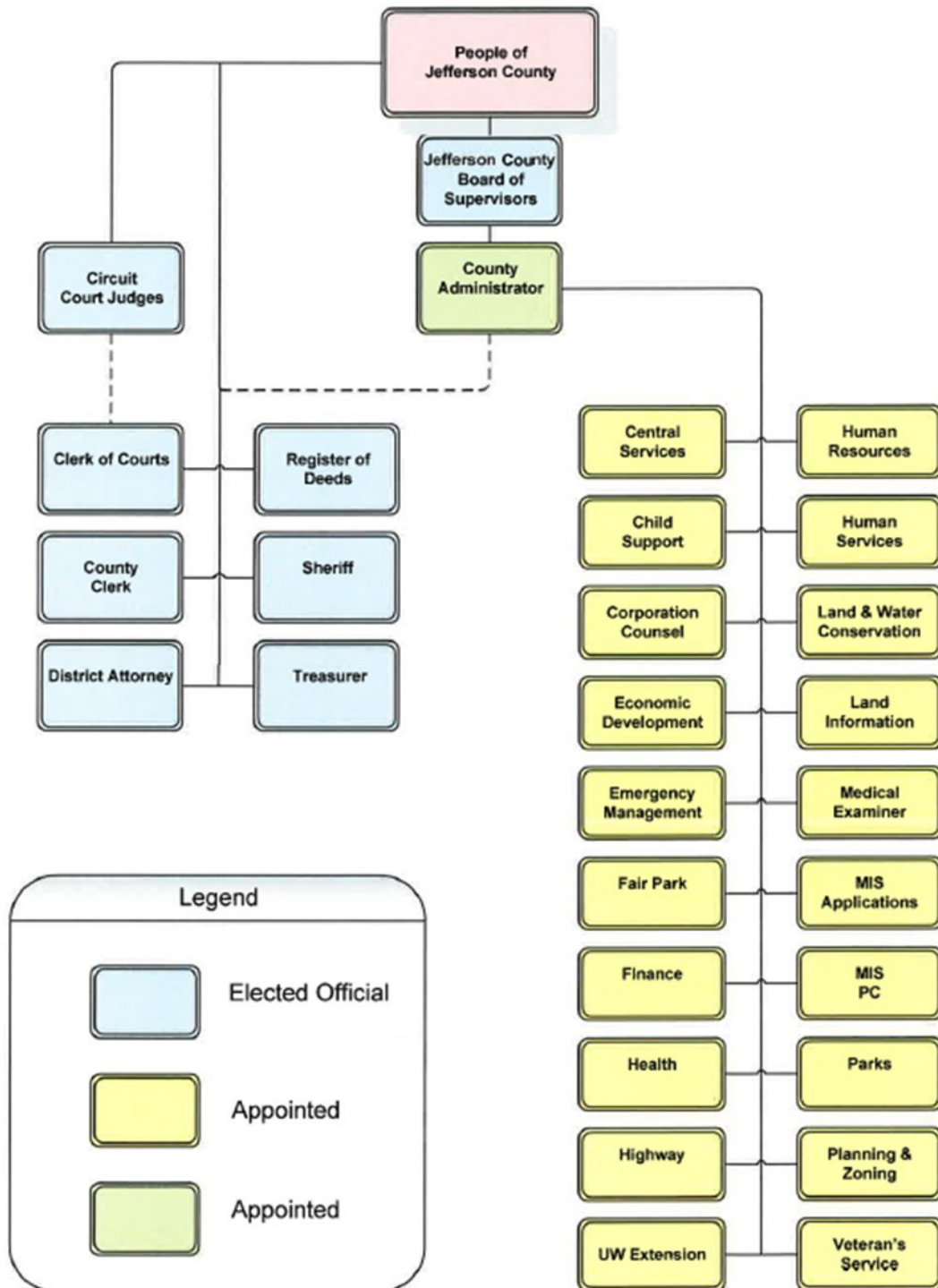


Benjamin P. Wehmeier
County Administrator

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.

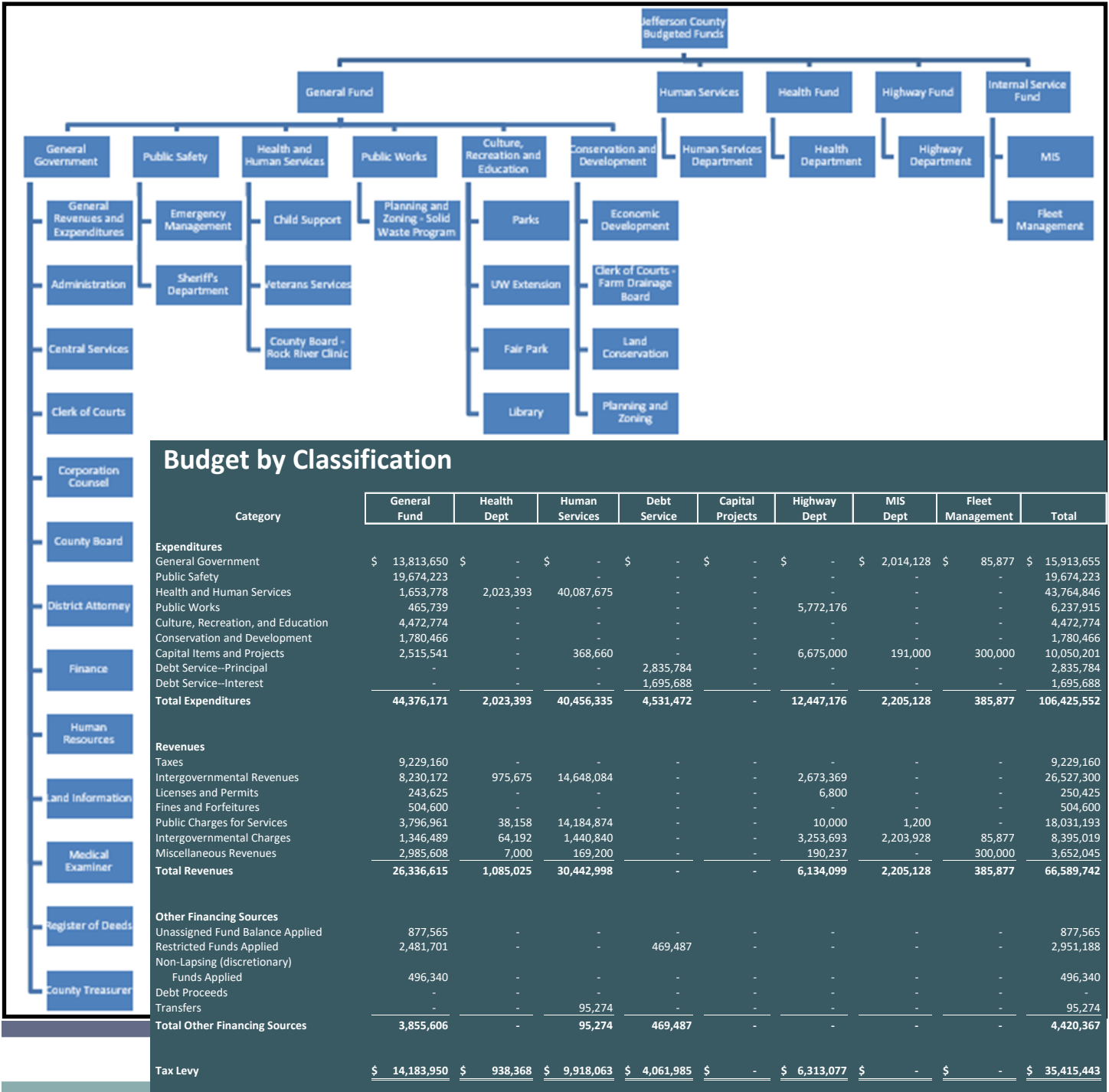
Other elected officials include the Circuit Court judges, Clerk of Courts, Register of Deeds, Sheriff, County Clerk, District Attorney and Treasurer. Each of these offices have duties defined by the Constitution of the State of Wisconsin.



JEFFERSON COUNTY FUND STRUCTURE AND 2024 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.

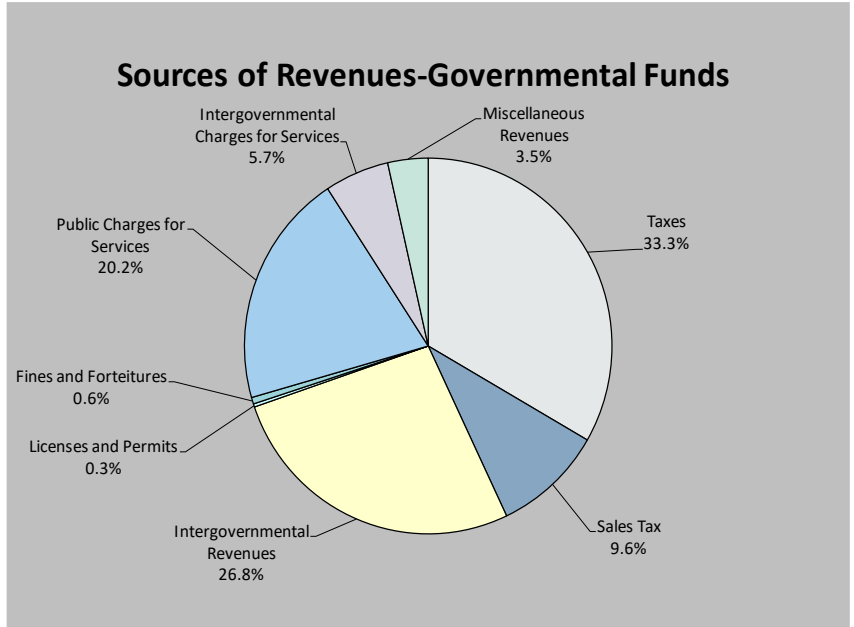
Sales tax is an additional 0.5% that was enacted on sales within the County.

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.



PROPRIETARY FUNDS

Taxes include general property taxes.

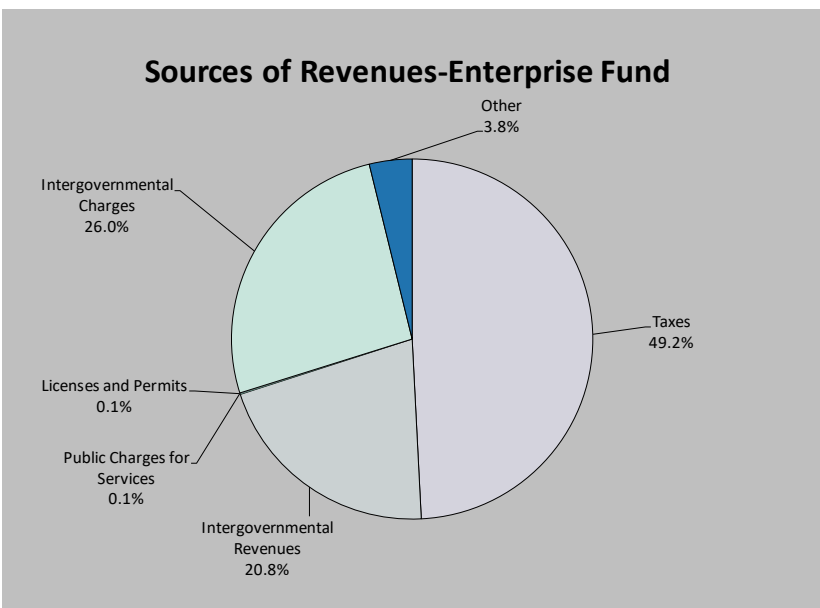
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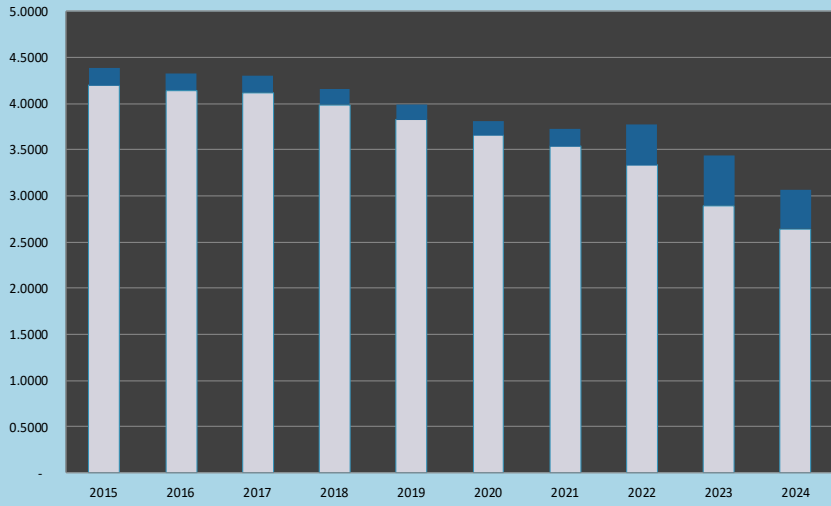
Intergovernmental charges for services are fees received for services rendered to other units of government.

Other revenue is mainly gains on sales of Highway equipment.



JEFFERSON COUNTY PROPERTY TAX

Countywide Mill Rate

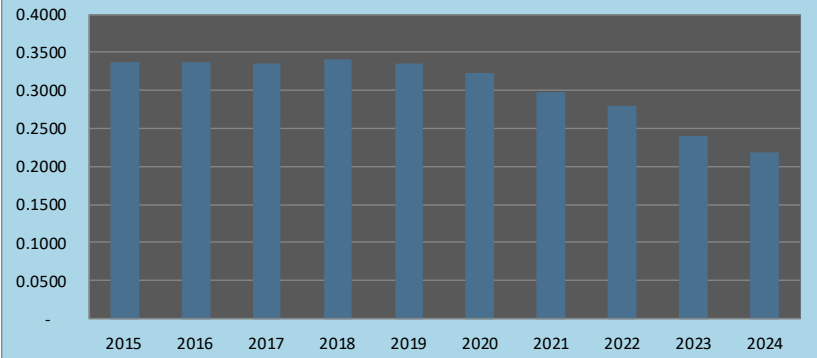


Jefferson County splits its tax levy into two parts: County-wide and non county-wide. The **county-wide levy** taxes all parcels in the county. The non county-wide levy excludes parcels that are already being taxed for the same service by another taxing entity. This is done to avoid double taxing of a parcel for the same service. The chart to the left shows the countywide mill rate for the last 10 years as operating (light grey on bottom) and debt service (dark blue on top). Operating mill rate topped out in 2015 at \$4.1962 per \$1,000 of taxable value, and has declined every year to 2024 where it is now \$2.6453. The debt service levy is \$0.4169 for 2024. The total decrease in mill rate for the 2024 County-wide levy is \$0.3795, or 11.03% from 2023. During

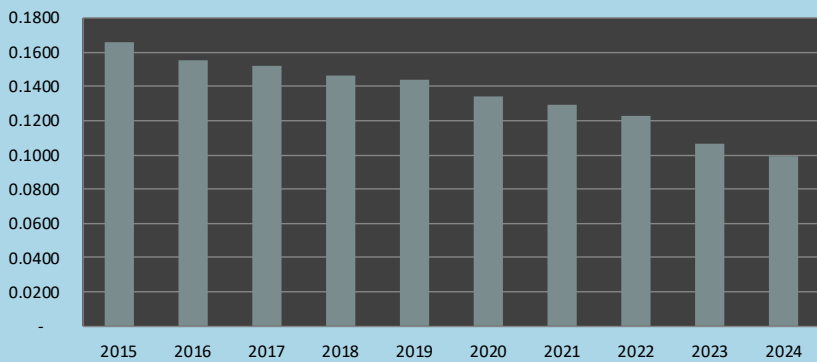
negotiations for the 2021A and 2022A bond sales, which funds improvements to the County Courthouse, Sheriff’s department, and Jail, Jefferson County strategically structured its debt payment schedule so that the mill rate for the County’s general obligation debt is not expected to increase.

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 2018 at \$0.3414 per \$1,000 of taxable value, and declining to \$0.2192 in 2024. The Library mill rate decreased by \$0.0212, or 8.80% from 2023 to 2024.

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 2015 at \$0.1663 per \$1,000 of taxable value and declining every year to \$0.0992 in 2024. The Health department mill rate decreased by \$0.0071, or 6.70%, from 2023 to 2024.

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	Restricted	Carried	Transfers	Totals
		Applied	Funds	Forward		
General Revenues	Fund balance applied for health insurance surcharge	750,000	-	-	-	750,000
General Revenues	Revolving Loan Fund	-	-	443,849	-	443,849
Economic Development	JCEDC, non-lapsing request	-	338,724	-	-	338,724
Economic Development	JCEDC, vested benefits	-	20,386	-	-	20,386
Fair Park	Restricted donations	-	35,969	-	-	35,969
Land & Water	Multi-Discharger Variance Grant	-	57,700	-	-	57,700
Land & Water	Farmland Preservation, non-lapsing request-capital	-	-	52,490	-	52,490
Land Information	Statutorily restricted funds	-	284,918	-	-	284,918
Parks	Fund balance applied for capital purchases	8,138	-	-	-	8,138
Parks	Carlin Weld restricted donations	-	4,524	-	-	4,524
Parks	Carnes Park non-lapsing request	-	206,944	-	-	206,944
Parks	Garmin Nature Preserve restricted donations	-	6,832	-	-	6,832
Parks	Dog Park, non-lapsing request	-	41,513	-	-	41,513
Planning and Development	Restricted fee collections	-	326,780	-	-	326,780
Sheriff	Fund balance applied for capital purchases	119,427	-	-	-	119,427
Sheriff	Fund balance carried forward for 911 system licenses and maintenance	-	627,551	-	-	627,551
Sheriff	Jail Assessment Funds	-	218,456	-	-	218,456
Sheriff	Restricted Contributions	-	724	-	-	724
Sheriff	Restricted Contributions	-	(717)	-	-	(717)
Sheriff	Restricted Contributions	-	1,717	-	-	1,717
Sheriff	Drug Restitution, non-lapsing request	-	3,977	-	-	3,977
Sheriff	Vehicle Forfeiture Replacement, non-lapsing request	-	315	-	-	315
Sheriff	Drug Task Force	-	4,024	-	-	4,024
Sheriff	Federal Forfeiture, non-lapsing request	-	222,032	-	-	222,032
Sheriff	CEASE, non-lapsing request	-	201	-	-	201
Sheriff	State Forefeiture, non-lapsing request	-	37,027	-	-	37,027
UW Extension	UWX Program Education	-	998	-	-	998
UW Extension	UWX Ag Programming	-	6,309	-	-	6,309
UW Extension	UWX Ag Gardener	-	2,511	-	-	2,511
UW Extension	UWX Ag Pesticide	-	7,203	-	-	7,203
UW Extension	UWX Ag Tractor Safety	-	4,255	-	-	4,255
Veterans Services	Veterans Relief	-	20,829	-	-	20,829
	General Fund totals	877,565	2,481,702	496,339	-	3,855,606
Debt Service	Bond premium to fund debt service	-	469,487	-	-	469,487
Human Services	Transfer in from General Fund for capital purchases	-	-	-	95,274	95,274
	Grand Totals	877,565	2,951,189	496,339	95,274	4,420,367

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 \$106.4 million for 2024. The following listing shows the 2024 budget for each department.

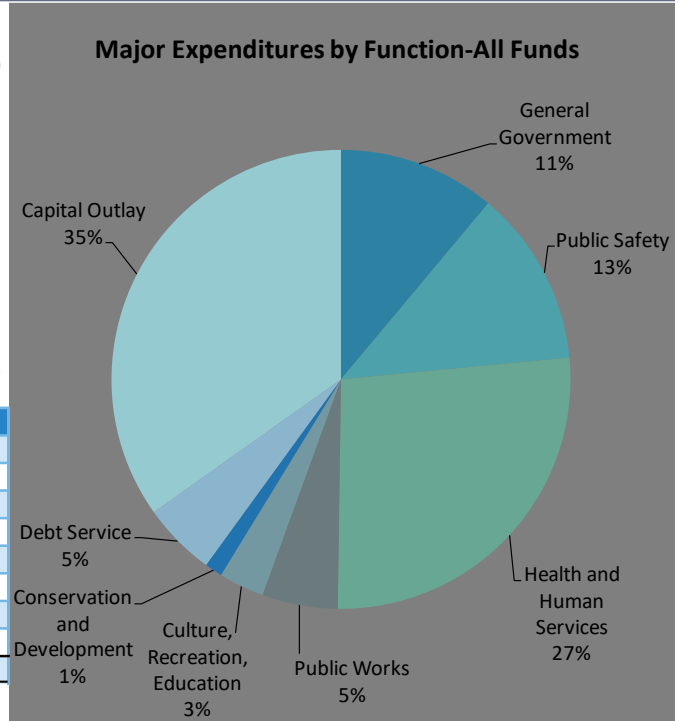
Department	Expenditures	Revenues	Other Financing Sources	Tax Levy
General Revenues and Expend.	1,243,849	(11,195,754)	(1,193,849)	(11,145,754)
Administration	1,992,917	(1,432,679)	-	560,238
Central Services	1,069,211	(22,000)	-	1,047,211
Child Support	1,310,868	(1,186,658)	-	124,210
Clerk of Courts	1,517,382	(1,425,193)	-	92,189
Corporation Counsel	500,689	-	-	500,689
County Board	513,039	-	-	513,039
County Clerk	438,109	(161,093)	-	277,016
District Attorney	1,030,147	(199,585)	-	830,562
Economic Development	933,742	(574,632)	(359,110)	-
Emergency Management	251,894	(80,827)	-	171,067
Fair Park	1,792,405	(1,676,580)	(35,969)	79,856
Finance	1,178,737	(544,920)	-	633,817
Human Resources	753,389	(120,961)	-	632,428
Land & Water Conservation	1,049,274	(544,660)	(110,190)	394,424
Land Information	1,013,512	(197,300)	(284,918)	531,294
Library System-Administration	2,200	-	-	2,200
Medical Examiner	397,209	(113,425)	-	283,784
Parks Department	2,278,379	(972,122)	(267,951)	1,038,306
Planning & Development	1,082,098	(354,500)	(326,780)	400,818
Register of Deeds	390,105	(655,649)	-	(265,544)
Sheriff	19,616,756	(2,920,758)	(1,234,734)	15,461,264
Treasurer	324,329	(1,851,400)	-	(1,527,071)
UW Extension	353,267	(21,218)	(21,276)	310,773
Veterans Services	342,910	(84,701)	(20,829)	237,380
Family Court Services	1,807,874	-	-	1,807,874
Human Services	40,456,335	(30,442,998)	(95,274)	9,918,063
Debt Service	4,531,472	-	(469,487)	4,061,985
Capital Projects	-	-	-	-
Highway Department	12,447,176	(6,134,099)	-	6,313,077
MIS Department	2,205,128	(2,205,128)	-	-
Fleet	385,877	(385,877)	-	-
Total Countywide	103,210,279	(65,504,717)	(4,420,367)	33,285,195
Non-Countywide				
Library System	1,191,880	-	-	1,191,880
Health Department	2,023,393	(1,085,025)	-	938,368
Total County	106,425,552	(66,589,742)	(4,420,367)	35,415,443

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 2024. Amounts remaining for this project at the end of 2023 are not currently budgeted, but will be carried forward at the close of the 2023 fiscal year.

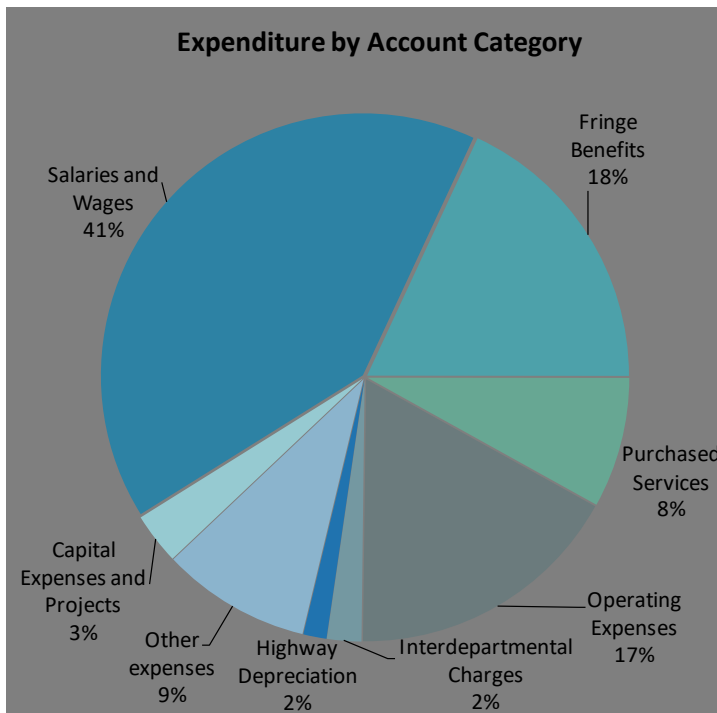
The county will utilize American Rescue Plan Act (ARPA) funding as a match dollars for capital grants that further expansion of the Inter-urban Trail and replace a bridge on County Highway D. The County

Function	2024	2023
General Government	\$ 15,913,655	\$ 15,993,200
Public Safety	19,674,223	17,879,018
Health and Human Services	43,764,846	38,571,584
Public Works	6,237,915	7,694,136
Culture, Recreation, Education	4,472,774	4,613,975
Conservation and Development	1,780,466	1,795,588
Debt Service	4,531,472	7,462,956
Capital Outlay	10,050,201	50,233,105
Total	\$ 106,425,552	\$ 144,243,562



also expects to expend ARPA funding for new child care initiatives,

seed money for the Live Local Development Fund which assists developers with gap funding for housing projects, with most of the remainder of the ARPA funding being used to pay for the new HVAC system at the County Courthouse. Most of the ARPA dollars will be spent by the end of 2023, which is the main reason many functional budgets are decreasing in 2024.



Jefferson County continues to seek opportunities for partnering with public and private entities to expand high-speed broadband throughout the county. Included in the 2024 budget is \$250,000 for match money for broadband expansion. We have also partnered with Bug Tussel LLC for an additional \$20 million broadband expansion project.

In 2023, the County paid off \$2.1 million of its 2013A General Obligation bond 10 years early. This not only saved the County taxpayers approximately \$500,000 in future interest costs but also lowered the mill rate. The County's debt strategies have shrunk its debt service expenses for 2024 and beyond.

Since Jefferson County provides services instead of products, its largest expenses are wages and benefits, which collectively comprise 41% of the total budget. During 2024, employees will enjoy a cost of living adjustment of 3% to keep pace with current market competition. The County changed health insurance providers in 2023 which includes a large one-time, two-year 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 (2025).

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.

COURT SUPPORT SERVICES—coordinates and supports specific business operations of the Jefferson County Court system. Specifically responsible for Family Court Services, Register in Probate, Court Commissioners and Judicial Support.

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 2040
Jefferson, WI 53549

“Enhancing the quality of life by providing exceptional services and programs to our community”

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

Benjamin Wehmeier
County Administrator

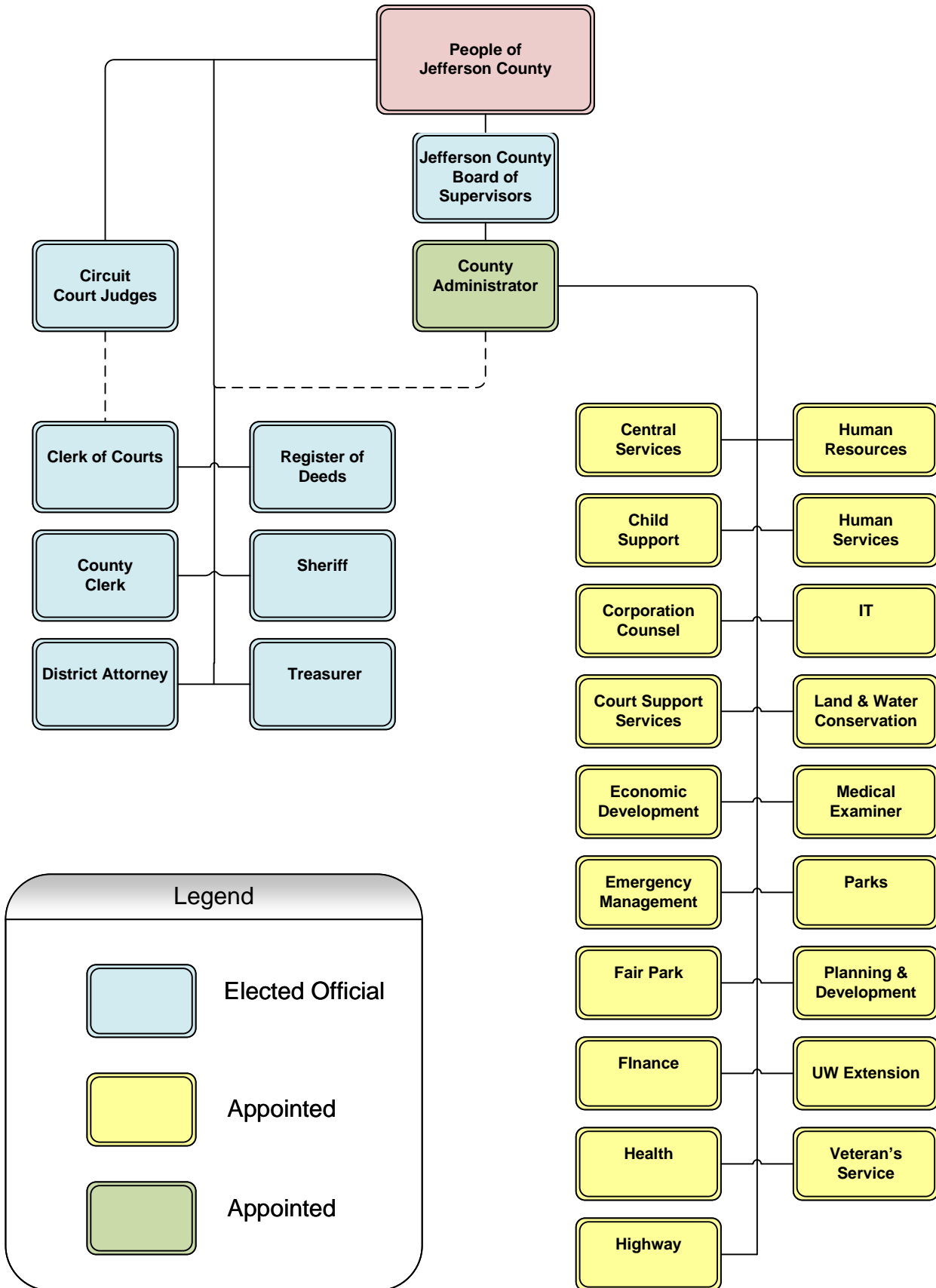
Marc DeVries
Finance Director

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 Nass	30	Walt Christensen

Administrator's Message



JEFFERSON COUNTY



OFFICE OF THE COUNTY ADMINISTRATOR

311 S. Center Avenue, Room C2040
Jefferson, WI 53549
Telephone (920) 674-7101
Website: jeffersoncountywi.gov

BEN WEHMEIER
County Administrator

MICHAEL LUCKEY
Assistant to the
County Administrator

TAMMIE JAEGER
Administrative Secretary

Explore. Thrive. Belong.

October 10, 2023

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

On behalf of the Jefferson County Finance Committee, our Department Heads and Fiscal Staff, I submit to you the Fiscal Year (FY) 2024 Recommended Executive Operational and Capital Budget. As the full process of the budget development plan began this year, it was recognized that there would be challenges to balance the budget, but also opportunities to align the budget to accomplish the goals laid out, while also ensuring that the proposed budget does not create additional structural deficits for future years. This budget places the county in a prudent fiscal position to take on emerging trends, preparing to move the recent work on the strategic plan forward, invest in staff to accomplish these tasks and provide conservative parameters for unknowns on larger economic considerations. Our budget development process follows the same past processes utilizing planning documents, on-going conversation with board members and public during the year, identification of best practices and analysis of emerging trends across the county, the region and state. This budget has worked to begin the process of alignment between the budget and the new strategic plan. Additional work will continue in the efforts of this alignment and additional work on implementation and development of priorities will be key next steps. This primary planning document along with efforts to deliver basic day-to-day services have facilitated a budget that aims to balance the needs and poise the organization for the future to carry out the mission and vision of the county driven by service needs, mandates and policy decisions and direction by the board. This budget also works through several departmental changes to best align service delivery.

The 2024 budget seeks to continue to address a variety of factors that impact the budgeting process in the efforts to develop a budget to move forward the vision and mission of the county. The county continues to see various market and economic conditions that impact all aspects of county operations to some degree. These impacts include increased service needs, supply chain and inflation impacts to all commodities, employee compensation with the ability to maintain and enhance 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 challenges and opportunities, 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 the recently completed strategic plan which includes areas of transportation and mobility, quality of life, housing, broadband, transformative government, strategic marketing and greater economic growth that has a balanced approach.

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 is not developed by decisions today. Additional recommendations utilize one-time revenue streams to augment programs and project needs that are one-time expenses. Staff looks to adopt fiscal policies to ensure adherence from this direction. Finally, a standing budget principle 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 services. This is based on our conservative budget approach which historically has provided positive budgetary outcomes for the county.

Economic and Market Impacts

The various market and economic conditions continue to have a significant impact on the development of a fiscally sound budget that balances the needs in providing required services. The projection of the challenges of FY 2024 did come to reality in budget development and were offset with some of the revenue changes and operational considerations which assisted in a balanced budget. The county continues to see impacts of inflationary considerations which impacts all aspects of operations from procurement costs, rising cost of various insurance and overall staff costs to keep competitive and deliver services. 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 alignment to accomplish the outcomes needed to facilitate strategic goals with an understanding of future budget forecasts.

In order to deliver these services, the need to retain and recruit staff becomes crucial and has a greater impact on the on-going changes within the market. This will be an on-going effort that does not end with the passage of this budget. Placed into the budget is a general market adjustment of 3% at the beginning of the year for all employees. Further, based on an on-going market analysis, several positions have been identified that are 10% under market and are impacted by compression concerns. Increases specific to these positions are included in the proposed budget. It should be noted that the comparison analysis has changed to focus on a more regional approach. This analysis will continue as additional roles are 5-10% below market and it is recognized that comparative markets in general continue to move at a quick pace. An updated structure is intended to be formalized by March of 2024 with the potential of an additional market adjustment taking place in July of 2024. This may include a recommendation to transition the classification system.

Budget Overview:

Projected Revenue:

The county continues to examine various revenue streams to maintain its day-to-day operations while also identifying one time revenue streams. FY 2024 is also a significant year as the county continues to follow the plan related the expenditure of American Rescue Plan Act (ARPA) funding. The Finance Committee continues to look at emerging needs that align with the guidance provided by the Board. The updated plan of spending is included in the updated budget before the County Board.

Property Tax:

While maintaining the property tax freeze, the county may capture up to an additional \$388,975 in net new construction levy at 1.32% increase. These new funds are specially allocated to operational capital. The new growth results in the countywide operational levy increasing from \$28,389,228 to \$28,753,723. This net new construction coupled with an

increase of over \$1 billion in equalized value had another significant impact on the operational mill rate decreasing from 2.8939 to 2.6453.

There is a most significant change in the reduction of the debt levy decreasing from actual levy of \$5,372,956 to \$4,531,472 with a MILL rate decrease from .5477 to .4169. There are several factors related to this decrease in addition to the increase of net new construction and Equalized Value increase. First, when the debt was issued for the Courthouse project, it was recommended and adopted that the debt schedule had certain payments upfront with the goal of reducing long term costs of the debt. Second, and a significant factor, the county paid over \$ 2 million in debt off 10 years early this past year. This was a planned event, and although it created some challenges to capital budgets, this also returned dollars back to the taxpayers and managed long-term costs. This early pay-off saved nearly a half million in interest costs. Finally, the debt MILL rate does include refinancing of the county phone system.

Overall, the countywide MILL Rate proposed is a decrease of 11.03% from 3.4416 to 3.0621 with an actual net tax reduction of \$476,989. This is based on a debt levy reduction of \$841,484 off set with the net new construction increase. This is a significant event not only for the upcoming year, but by managing the debt structure in the manner that occurred, it allowed the county to see long term interest savings as well.

The proposed levy is broken down as follows:

County Wide	Non-County Wide
General Levy - \$28,753,723	County Library - \$1,191,880
Debt - \$4,531,472	Health Department - \$938,368

Sales tax

The County is also projecting an increase in sales tax to a total of \$8.6 million. The county continues to see significant strong growth at rates that continue to exceed previous trends. This level of growth is based on trends of increased consumer spending and increasing costs of goods due to inflation. Our recommended number continues to be a conservative number and ensures that the operation expenditures align with realistic revenue expectations. The intention of this process is to ensure there are no adverse impacts on county operations due to economic conditions or monetary policies beyond our control that may impact sales tax. Past practice has provided that revenue exceeding projections are utilized to offset other revenue impacts, increase fund balance and provide dollars for future years capital budgets.

Dividend/Interest

Due to continued higher federal interest rates which impact many of the investment holdings the county has, results indicate continued year over year projected growth for dividend and interest income. Additionally, this has also been impacted by the investment strategy related to American Rescue Plan Act (ARPA) funds as well, with interest being allowed to be used for general fund purposes. Based on consultations with our financial advisor, it is expected that this revenue will increase to about \$1.6 million. The intention of the investment team is to continue to work to ensure that the asset allocation of our investment portfolio protects the county’s income for future years. As we look to project future years, we expect this may peak due to the potential for decreasing interest rates and the intention is that the full amount of ARPA funds will be exhausted by the end of 2024 reducing the total amount invested.

State Shared Revenue/Personal Property Aid/Utility Tax

State shared revenue has seen the most significant shift in decades through Act 12. This has resulted in an increase of \$965,950 to the base state shared revenue of \$1.17 million that the county has received for over a decade. Beyond the

increase, Act 12 also provides that 1% of state sales tax is segregated toward local governments and as this revenue stream grows, the distribution of state shared revenue will also be allowed to increase, which has not occurred in the past. However, there are restrictions for use, anticipated reporting requirements and maintenance of efforts. As such, the base \$1.17 million will continue to be shown in the General Revenue business unit, with the additional funds being placed in the Sheriff's Department with offsetting levy adjustments accordingly.

Personal Property Aid is expected to remain relatively stable at \$135,305. The utility tax contribution shows a project increase to \$1.116 million. This projection of the utility tax contribution is projected with a slight increase due to additional power generation facilities in the county from solar and liquid natural gas (LNG) plant coming online. It is anticipated this number may change during 2024. As this revenue source is projected, it is our recommendation to have a 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, 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 2024 shows an expenditure decrease of nearly \$40 million from the previous fiscal year for total estimated expenditures of \$106,425,552. A significant decrease for this is due to a decrease in large one-time capital expenditures, including the Courthouse/Sheriff/Jail project, the one-time increase in road projects due to receiving two grants from the infrastructure bill, and a greater allocation of American Rescue Plan Act dollars based on previously planned uses approved by the board. Each department is seeing impacts due to commodity cost increases and expenditures related to personnel costs to include salaries and health insurance impacting department budgets. The county and employees are being impacted by the cost of health insurance, with one-time cost returning to the state plan which will have a level of stability going into 2025.

The county continues to limit debt issued and has a concentrated effort to focus debt issuance on facility needs while other capital expenditures are budgeted for with operational budget needs to include the annual capital budget for road projects being paid with funds available. This budget includes a short-term promissory note to refinance the new countywide phone system for \$370,000, which will be paid off in three years.

The county has a statutory debt limit of \$560,430,955 with a total debt capacity available going into 2024 of \$513,400,955 or 91.6% of debt limit available. The county has participated in a conduit debt for broadband projects countywide and may consider additional financing to advance broadband projects. This falls well within the total debt capacity of the county for required coverage.

Capital Projects and Capital Projects Funds:

The county is primarily utilizing net new construction to invest in operational capital needs of equipment, and one-time projects to support the key day-to-day functions for various county activities. There continues to be limited investments in facilities in this year's capital budget due to the on-going Courthouse/Sheriff/Jail project along with recent work at the south campus. The county has onboarded a new facilities management role this past year, which will continue to evolve in further centralizing this function within the county. As this process continues, this will also assist in updating and prioritizing the facility needs of the county and the capital planning process.

Interurban Phase III: This budget plans for the finishing the final phase of this project to provide a multiuse path between Watertown and Oconomowoc, passing through Ixonia where the county is seeing growth. It is planned that the bridge as part of this phase will be bid on and constructed this upcoming year. The county has planned for this work and received various grants to assist in paying for this project. In addition, this budget anticipates the remainder of the project being completed in 2025. The county has received a \$1.4 million Transportation Alternatives Program (TAP) grant and will work to reserve the required matching funds.

Highway Road Projects: The county continues to pay as it goes for its road projects based on the 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-year schedule. This process has facilitated the county doing 128 miles of roads from 2019 – 2023 with pulverizing and paving being 58.7 miles and mill and paving being 69.3 miles. This project approach has seen an improvement in the road rating throughout the system from 5.5 to 7.

The 2024 road projects are as follows: CTH K – 8.6 miles; CTH H – 2 miles; CTH Z – 2 miles. The total estimated cost of \$4.58 million includes the county receiving \$461,000 in Consolidated Highway Improvement Program (CHIP) funding towards these projects.

The county will continue to monitor potential additional infrastructure grants and new state aid programs for potential opportunities to accelerate certain projects. In addition, the county continues to explore different methodologies to extend the life of roads and sources of funding. The county is planning for 2025 as well due to having to replace the CTH D bridge. This will be coordinated with the planned road work on CTH D, so this is conducted as “one project.” The county will continue to look at programs and technical assistance to support other local governments in projects as well. There continues to be a review of funding sources for road projects from strictly levy to a greater blend of other sources. This analysis is to assist in flexibility and recognition of increasing construction costs to maintain the highway system and review of the road program itself that may need to be reconfigured.

Fleet Management: The county continues in its effort to maintain and enhance the Fleet Management acquisition program. We continue to see many beneficial financial outcomes from this program, and it has become sustainable. Efforts continue to manage the fleet with impacts from sales price and lead time to replace equipment. There is a charge back to departments to facilitate this program without using capital funds which is the case in 2024.

Strategic Plan Alignment:

One of the key goals outlined in the budget message last year was the need for the county to update its strategic plan to look at the needs and priorities of the future. This process began this past summer and the initial outcomes of this plan have begun to be incorporated into this budget process. Future work will continue into FY 2024 by updating our priority-based budget process by reevaluating programs and cost allocations based on the strategic plan.

The updated strategic plan was developed utilizing the Comprehensive Plan and the various public participation input along with other planning documents that the county has developed as a baseline start point. These were utilized to prepare and prioritize previous planning efforts with the strategic plan. In the development of the strategic plan various input processes were utilized to include one-on-one interviews, internal surveys and focus groups. Through this process the team was able to identify six key themes that raised up in priorities which included: “Diversity of Housing Opportunities,” “Rural Character of the Community,” “Thoughtful Growth Management,” “Transportation and Mobility,” “Transformative Government” and “Vibrant Economic Health.” These results were provided to the County Board of Supervisors, appointed and elected department heads and other select staff for a board retreat. This retreat along with subsequent workshops led to the development of a new Strategic Plan Framework. This framework ultimately facilitated a new Vision, Mission, four areas of priority and a new tag line.

The new Vision looked to shorten the description of where the County is heading and says: **“We are a place to spend a lifetime, a welcoming community with a thriving economy, cherished roots and an innovative mindset.”** The Mission shifted slightly in the intention of how services and programs are provided to the community. The new Mission statement is **“Our Mission is to enhance the quality of life by providing exceptional services and programs in our community.”**

The Board ultimately determined that the following four priorities would be the foundational priorities goals for the Strategic Plan. Several goals and objectives within these priorities will help to further define and provide guidance for implementation strategies.



Diverse Housing Options



Highly Regarded Quality of Life



Intentional Economic Growth



Transformative Government

Staff have begun the process to align their departmental goals with the strategic plan. A crucial next step will be to prioritize the various programs the county offers through the Priority Based Budgeting Process. This will begin at the end of 2023 and continue through the 1st Quarter of 2024 in preparation for future budget development.

When the county began its process to update its comprehensive plan three years ago, the goal was to look at all factors that create high quality of life in Jefferson County with a goal towards prosperous communities. The nature of a long-term vision document is the need for patient, consistent investment to effectuate long term outcomes, as these vision and goals take time to effectuate. Some of these goals have easier outcomes to measures whereas some related to impacts to changes in our ecosystems and if the investments made from a budgetary standpoint of time, talents, and resources have

an impact on moving these goals forward. A great measurement was last year when the county was recognized as a 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. The county has also received the Wisconsin Healthy Communities Designation that measure many of the same areas as the U.S. News designation and the county is one of three counties in the state to receive this designation at the Gold level. These designations reinforce the importance of the alignment of the budget and the strategic plan process to effectuate movement forward.

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

Broadband – Broadband continues to be 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 with Bug Tussel and Edge Broadband. This work will be done by the end of 2024. The county continues to work with other entities as well who seek to improve broadband in the county. The county is also in planning phases for future federal infrastructure funds known as Broadband Equity, Access and Deployment (BEAD) and how to best identify gaps of services in the deployment of these funds.

Intergovernmental Collaboration – One consistent item that has been brought forward throughout input sessions on the strategic plan is how we continue efforts to work on intergovernmental collaboration. This budget continues current efforts and builds upon them. This plan continues the efforts of economic development through an intergovernmental body (JCEDC) to not only move intentional economic growth forward, but also to incorporate issues related to housing. This budget also includes roles related to GIS services to local communities, storm water management and positions that can assist in technical and policy needs. Finally, the county has made significant progress with the overhaul of its emergency communication systems with preparation taking place for Next Generation 911 and prepared for greater consolidation.

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 specifically with housing support. This budget provides for additional counseling efforts to access housing programs, maintain the reconfiguration of a staff position to community development focus and poised to develop a gap financing tool through a revolving loan fund to work with partners on housing investments.

Strategic Marketing/Public Relations – The county continues to look at how to best promote the positive attributes 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. The intention is to expand on these efforts. 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 updating our webpage, interactive tools, and social media building upon the new Vision, Mission and Brand of the new Strategic Plan.

Future Outlook:

The goal of our budgetary process in the past fiscal years is to position the organization to be prepared to handle the challenges of the next fiscal year but also look to the next 3-5 years in a proactive manner. There was a known challenge

going into the 2024 Budget process; but in many factors this was planned due to the known initiatives and projects underway. This budget has put the county in a position for future fiscal years that build toward a cautious, positive future that will need to continue to be managed thoughtfully and with due diligence. This will require us to look at how services and programs are delivered and potentially look to shift with this our methodology. This is a significant acknowledgment point seen in the Transformative Government section of the strategic plan.

The programs and visions of the county impact the greater ecosystem of our region, our municipalities and individuals that receive services in a very complex 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 been recognized for the ninth year in a row by the Government Finance Officers Association (GFOA) with the Distinguished Budget Presentation Award. The County has taken this on-going constructive feedback to continue to improve in the development of our budget document that educates and is transparent to the public and County Board and that transmits the vision and policy guidance and priorities that transcend the budgetary process and department operations. Our team is proud of the evolution of this document and specifically the highlighted efforts of alignment with the strategic plan from last year's comments. To achieve these recognitions requires 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. Our team continues to strive to work toward efforts that provide a sound document. I am proud that these efforts have become the norm and the expectation of our operation. 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 2024 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.

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**

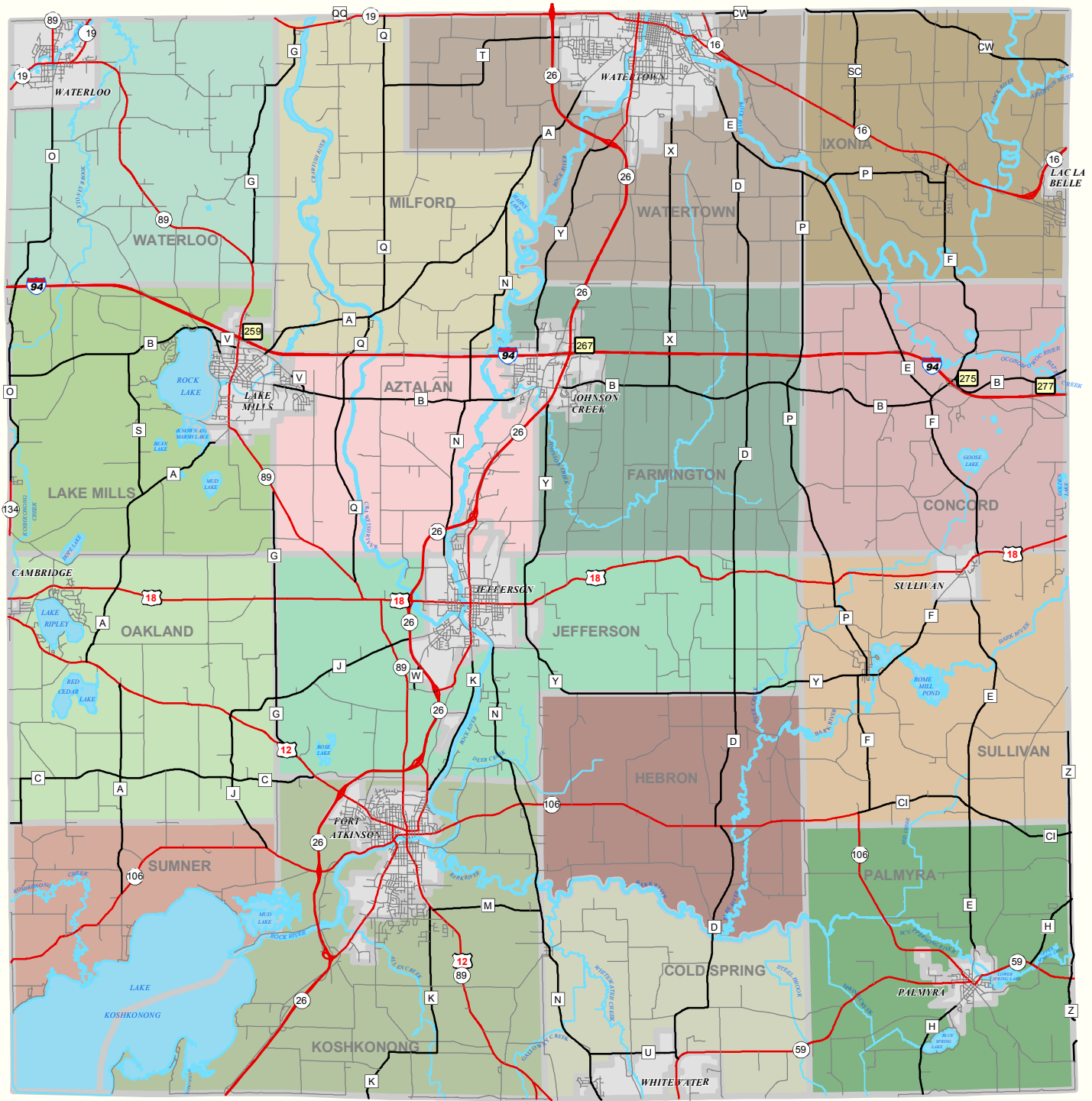
For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

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 86,604 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 (229.4 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)</p> Private Golf Courses..... 5
<p>Farms (Year end 2022-from NASS Geo Database) Total Land Acreage:356,208 Total Cropped Acreage213,353 Average Acres Per Farm205 (Estimate of 1040 farms)</p>	
<p>Center Lane Miles Interstate24.5 State.....152.5 County256.30 Local.....1,010.24</p>	
<p>Hospitals Non-County 1</p>	
<p>Schools <u>Public</u> Elementary/Secondary 21 Middle School 8 High School 7 Pre-K 16</p> <p><u>Private</u> Elementary/Secondary 19 High School 3 Pre-K 18</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 Public9,653 Private.....3,287 Total.....12,940</p>	<p>Local Fire/EMS Departments Full-Time Fire & EMS 3 (Fort Atkinson, Watertown, Lakeside Fire District covers parts of county) EMS..... 5 (Cambridge, Jefferson, Johnson Creek, Ryan Brothers- Lake Mills, Western Lakes covers parts of our county)</p> <p>Partial Full-Time (full crew not at station 24/7) Fire (Ixonía, Lake Mills, Waterloo) 3 EMS (Cambridge, Ixonía, Waterloo, Whitewater) 4</p> <p>Volunteer Fire..... 5 (Rome, Sullivan, Cambridge, Helenville, Jefferson)</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 metropolitan area and the eastern edge of the Madison metropolitan 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.

With a population of 86,604, Jefferson County is the 20th most populous county in Wisconsin. It added 1,676 residents from 2020 to 2022 (2%), a growth rate that ranks 5th out of the state's 72 counties.

Jefferson County's unemployment numbers continue to trend lower than the state and nation. As of June 2023, the county's unemployment rate was 3.1 percent, compared to the national average of 3.8 percent and the state average of 3.4 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 in recognition of its achievements in health improvements in areas such as health behaviors, clinical care, social and economic factors and physical environment. It is one of only three counties in the state to receive the Gold level designation, which acknowledges more advanced, comprehensive and long-lasting efforts by the county.

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

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 2023 preliminary population estimates by the Wisconsin Department of Administration the current population of Jefferson County is 86,604. This represents an increase of 28 persons county-wide, or 0.03% from the 2020 Census.

MUNICIPALITY	2020 CENSUS	2022	2023	2022-2023 CHANGE	% CHANGE
CITIES					
Fort Atkinson	12,579	12,583	12,502	-81	-0.64%
Jefferson	7,793	7,747	7,747	0	0.00%
Lake Mills	6,211	6,452	6,693	241	3.74%
Waterloo	3,492	3,631	3,646	15	0.41%
Watertown	14,674	14,758	14,667	-91	-0.62%
Whitewater	4,416	4,200	4,310	110	2.62%
TOTAL CITIES	49,165	49,371	49,565	194	0.39%
VILLAGES					
Cambridge	99	99	101	2	2.02%
Johnson Creek	3,318	3,402	3,398	-4	-0.12%
Lac La Belle	2	2	2	0	0.00%
Palmyra	1,719	1,721	1,711	-10	-0.58%
Sullivan	651	649	651	2	0.31%
TOTAL VILLAGES	5,789	5,873	5,863	-10	-0.17%
TOWNS					
Aztalan	1,382	1,381	1,368	-13	-0.94%
Cold Spring	737	730	729	-1	-0.14%
Concord	1,981	1,979	1,962	-17	-0.86%
Farmington	1,407	1,411	1,401	-10	-0.71%
Hebron	1,043	1,047	1,042	-5	-0.48%
Ixonia	5,120	5,135	5,095	-40	-0.78%
Jefferson	2,067	2,076	2,065	-11	-0.53%
Koshkonong	3,763	3,790	3,775	-15	-0.40%
Lake Mills	2,196	2,217	2,215	-2	-0.09%
Milford	1,106	1,115	1,110	-5	-0.45%
Oakland	3,231	3,241	3,224	-17	-0.52%
Palmyra	1,220	1,226	1,223	-3	-0.24%
Sullivan	2,295	2,321	2,315	-6	-0.26%
Sumner	846	841	831	-10	-1.19%
Waterloo	867	874	877	3	0.34%
Watertown	1,933	1,948	1,944	-4	-0.21%
TOTAL TOWNS	31,194	31,332	31,176	-156	-0.50%
TOTAL COUNTY	86,148	86,576	86,604	28	0.03%

SOURCE: Wisconsin Department of Administration

Equalized Value by Municipality

According to the August 9, 2023 reports provided by the State Department of Revenue, the total equalized property value in Jefferson County, including all Tax Increment Districts, is \$11,208,619,100. This represents an increase of \$1,116,832,500 or 11% from 2022.

A table listing the 2022 and 2023 equalized values for municipalities is presented below.

MUNICIPALITY	2022 EQUAL PROP. VALUE	2023 EQUAL PROP. VALUE	2022-2023 CHANGE	% CHANGE
CITIES				
Fort Atkinson	\$ 1,257,936,500	\$ 1,352,486,400	\$ 94,549,900	7.52%
Jefferson	747,576,000	814,604,800	67,028,800	8.97%
Lake Mills	785,678,900	900,335,500	114,656,600	14.59%
Waterloo	314,946,400	343,581,200	28,634,800	9.09%
Watertown	1,294,933,400	1,502,696,100	207,762,700	16.04%
Whitewater	108,363,900	121,869,300	13,505,400	12.46%
TOTAL CITIES	4,509,435,100	5,035,573,300	526,138,200	11.67%
VILLAGES				
Cambridge	8,315,900	9,019,300	703,400	8.46%
Johnson Creek	515,093,200	546,683,800	31,590,600	6.13%
Lac La Belle	585,800	656,400	70,600	12.05%
Palmyra	156,143,900	185,016,100	28,872,200	18.49%
Sullivan	61,089,900	74,296,800	13,206,900	21.62%
TOTAL VILLAGES	741,228,700	815,672,400	74,443,700	10.04%
TOWNS				
Aztalan	188,995,600	197,160,300	8,164,700	4.32%
Cold Spring	101,164,800	112,066,300	10,901,500	10.78%
Concord	260,873,900	310,559,900	49,686,000	19.05%
Farmington	199,596,600	214,550,500	14,953,900	7.49%
Hebron	146,440,100	160,921,700	14,481,600	9.89%
Ixonia	681,735,600	751,593,300	69,857,700	10.25%
Jefferson	282,847,700	314,879,700	32,032,000	11.32%
Koshkonong	555,175,200	615,050,900	59,875,700	10.79%
Lake Mills	544,971,000	577,045,800	32,074,800	5.89%
Milford	162,347,000	180,116,800	17,769,800	10.95%
Oakland	530,579,700	588,993,000	58,413,300	11.01%
Palmyra	305,341,200	340,565,800	35,224,600	11.54%
Sullivan	296,924,500	342,579,700	45,655,200	15.38%
Sumner	165,112,200	180,769,500	15,657,300	9.48%
Waterloo	136,742,000	151,550,800	14,808,800	10.83%
Watertown	282,275,700	318,969,400	36,693,700	13.00%
TOTAL TOWNS	4,841,122,800	5,357,373,400	516,250,600	10.66%
TOTAL COUNTY	\$ 10,091,786,600	\$ 11,208,619,100	\$ 1,116,832,500	11.07%

SOURCE: Wisconsin Department of Revenue
Values are TID in.

Equalized Value of Taxable Property

BUDGET YEAR	RESIDENTIAL PROPERTY	COMMERCIAL PROPERTY	MFG. PROPERTY	AGRICULTURE PROPERTY
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
2024	8,368,817,700	1,609,385,800	443,204,300	63,370,800

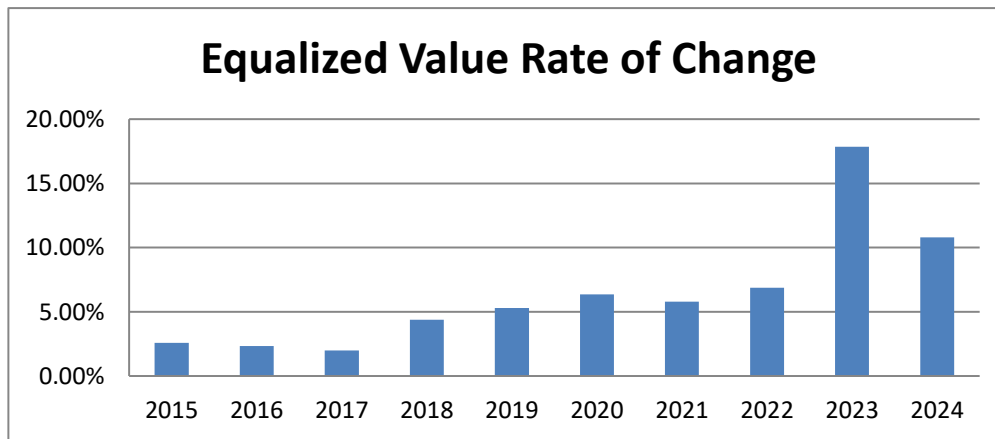
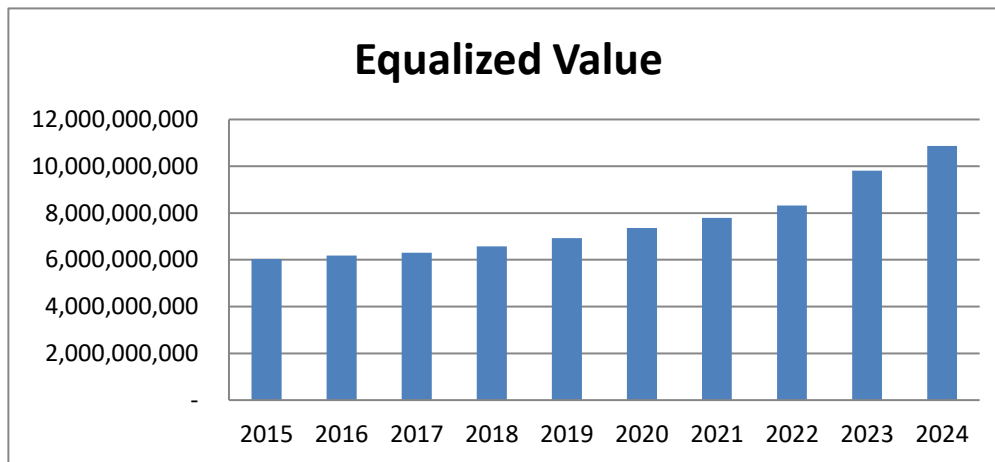
BUDGET YEAR	OTHER	PERSONAL PROPERTY	LESS: TAX INCREMENTAL DISTRICT (TID)	TOTAL TAXABLE EQUALIZED VALUE
2015	410,293,400	130,412,000	308,774,900	6,036,629,100
2016	427,364,200	132,044,700	311,486,400	6,177,155,800
2017	416,875,200	137,768,700	360,325,400	6,299,618,300
2018	423,161,300	134,036,400	373,417,300	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
2024	604,940,200	118,900,300	338,689,100	10,869,930,000

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
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%
2024	10,869,930,000	1,059,872,400	10.80%

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.

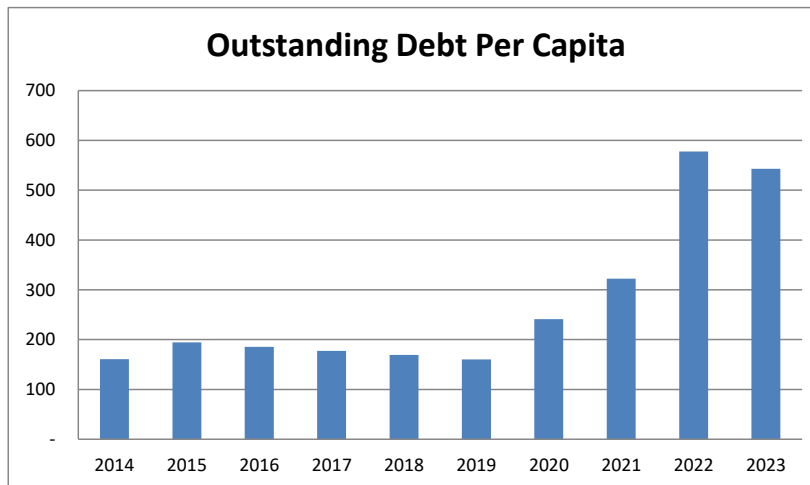
In 2014, The County issued \$9,995,000 for continued construction of the Highway Facility.

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.

In 2023, the County entered into a general obligation promissory note with a bank for \$370,000 to finance a new phone system.



Year	Current Year Borrowing	Outstanding Debt	Population	Debt Per Capita
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
2023	370,000	47,030,000	86,604	543

Principal Taxpayers

TAXPAYER	INDUSTRY	2022 TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE (W TID OUT)
Daybreak Foods Inc.	Commercial	\$ 58,957,223	1	0.60%
Clasen Quality Chocolate	Manufacturing	37,294,400	2	0.38%
Cold Spring Egg Farm	Commercial	36,534,121	4	0.37%
CPG Partners LP	Commercial	30,088,000	3	0.31%
Menards	Commercial	21,562,800	5	0.22%
Standard Process	Manufacturing	20,240,900	8	0.21%
Wal-Mart Real Estate	Commercial	19,509,100	6	0.20%
Jones Dairy Farm	Manufacturing	17,793,100	7	0.18%
Art Mtg Borrow Propco 2010-5 LLC	Manufacturing	17,386,900	9	0.18%
Resort Drive Partners LLC	Commercial	16,253,700	10	0.17%
Total		\$ 275,620,244		2.81%

SOURCE: Jefferson County Tax System-2023

Strategic Plan





JEFFERSON COUNTY
WISCONSIN

Explore. Thrive. Belong.

JEFFERSON COUNTY STRATEGIC PLAN



2023 - 2033



Letter from the County Board of Supervisors

Dear Jefferson County residents, employees, and visitors,

Over the course of the past several months, you have joined us in developing this in-depth strategic plan. This document uses the existing County Comprehensive Plan as a foundation, which along with our mission and values sets the stage for the goals and outcomes outlined herein.

The process for creating this strategic plan has been collaborative and community driven. We are grateful for your participation in our many focus groups, surveys, interviews, and conversations about where Jefferson County is today and where we should be headed in the future.

We intend this plan to be a living document, flexible and adjusted as necessary to meet community needs. We will use the priorities in this strategic plan to guide our budget and policy decisions. We welcome feedback as we work to continually improve the services our county provides.

Thank you to everyone involved in this project – our County Board leadership, our Jefferson County staff, our professional partners, and of course the many engaged members of the community who made this all possible.

Sincerely,
Jefferson County Board of Supervisors

Table of Contents

Letter from the County Board of Supervisors	3
Acknowledgements	5
About Jefferson County	8
The Process	11
The Comprehensive Plan	12
Engagement and Outreach Insights	13
Strategic Plan Framework	15
Guiding Principles	16
Diverse Housing Opportunities	17
Enhance and Promote Quality of Life	19
Intentional Economic Growth	22
Transformative Government	24
Critical Success Factors	27
Advantages and Challenges	28
The Path Forward	29
Description of Annual Schedule	30
Process for Applying the Strategic Plan to New Additions	31
Definitions	32
Appendices	35

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We would like to thank everyone who has been such a critical and integral part of creating this plan through a commitment of their time, their ideas, and their passion. We wish to especially recognize the following groups of people:

Jefferson County Board of Supervisors

Supervisory District 1 - Richard Jones

Wards 1, 2, 3, 4 City of Waterloo

Supervisory District 2 - Cassie Richardson

Ward 2 Town of Lake Mills, Ward 1 Town of Milford,
Ward 1 Town of Waterloo, Ward 5 City of Waterloo

Supervisory District 3 - Robert Preuss

Ward 2 Town of Farmington, Ward 6 Town of Ixonia,
Ward 2 Town of Milford, Wards 1, 2 Town of Watertown

Supervisory District 4 - Karl Zarling

Wards 9, 11, 12 City of Watertown

Supervisory District 5 - James Braugher

Wards 13, 14, 15 City of Watertown

Supervisory District 6 - Dan Herbst

Wards 18, 19, 20 City of Watertown

Supervisory District 7 - Dwayne Morris

Wards 16, 17 City of Watertown

Supervisory District 8 - Michael Wineke

Wards 10, 21, 22 City of Watertown

Supervisory District 9 - Bruce Degner

Wards 1, 2, 5 Town of Ixonia, Wards 2 Village of Lac LaBelle

Supervisory District 10 - Mark Groose

Ward 1 Town of Concord, Wards 3, 4 Town of Ixonia

Supervisory District 11 - Jeff Johns

Ward 2 Town of Aztalan, Ward 2 Town of Concord,
Ward 1 Town of Farmington, Ward 1 Village of Johnson Creek

Supervisory District 12 - Jeff Smith

Wards 2, 3, 4 Village of Johnson Creek

Supervisory District 13 - Anita Martin

Wards 2, 4, 6, 7 City of Lake Mills

Supervisory District 14 - Kirk Lund

Wards 3, 5, 8 City of Lake Mills

Supervisory District 15 - Steven J. Nass

Ward 1 Town of Aztalan, Wards 1, 3 Town of Lake Mills, Ward 1 City of Lake Mills

Supervisory District 16 - Meg Turville-Heitz

Ward 1 Village of Cambridge, Wards 1, 2, 3 Town of Oakland

Supervisory District 17 - Russell Kutz

Ward 4 Town of Jefferson, Wards 6, 7, 8, 9 City of Jefferson

Acknowledgements

Supervisory District 18 - Brandon White

Ward 3 Town of Aztalan, Wards 3, 4, 5 City of Jefferson

Supervisory District 19 - David Drayna

Wards 1, 2, 10 City of Jefferson

Supervisory District 20 - Curtis Backlund

Ward 3 Town of Farmington, Wards 1, 2, 3 Town of Jefferson,
Ward 4 Town of Oakland, Ward 4 Town of Sullivan

Supervisory District 21 - John Kannard

Wards 1, 2, 3 Town of Sullivan; Ward 1 Village of Sullivan

Supervisory District 22 - Blane Poulson

Ward 1 Town of Palmyra; Wards 1, 2 Village of Palmyra

Supervisory District 23 - George Jaeckel

Wards 1 & 2 Town of Koshkonong, Wards 8, 10, 12 City of Fort Atkinson

Supervisory District 24 - Roger Lindl

Wards 12, 13 City of Whitewater

Supervisory District 25 - Matthew Foelker

Ward 1 Town of Cold Spring, Ward 1, 2 Town of Hebron, Ward 3 Town of Koshkonong, Ward 2 Town of Palmyra, Ward 11 City of Whitewater

Supervisory District 26 - Joan Fitzgerald

Wards 1, 2 City of Fort Atkinson

Supervisory District 27 - Joan Callan

Wards 3, 4 City of Fort Atkinson

Supervisory District 28 - Anthony Gulig

Wards 7, 9, 13 City of Fort Atkinson

Supervisory District 29 - Mary Roberts

Wards 5, 6 City of Fort Atkinson

Supervisory District 30 - Walt Christensen

Wards 4, 5, 6 Town of Koshkonong, Ward 1 Town of Sumner,
Ward 11 City of Fort Atkinson

Strategic Plan Core Team

Benjamin Wehmeier, County Administrator

Steve Nass, County Board Chair

Michael Wineke, County Board Vice Chair/Executive Committee Chair

Marc DeVries, Finance Director

Tammie Jaeger, Administrative Assistant

Michael Luckey, Assistant to the County Administrator

Deb Reinbold, Priority Team Lead

Brian Udovich, Priority Team Lead

Kevin Wiesmann, Priority Team Lead

Matt Zangl, Priority Team Lead



About Jefferson County

WHO WE ARE

Jefferson County is the Heart of the Heartland. We offer the best of Wisconsin living with safe, family oriented, vibrant business and civic communities surrounded by picturesque farmland. Jefferson County is proud of our small-town living options and easy access to major urban centers.

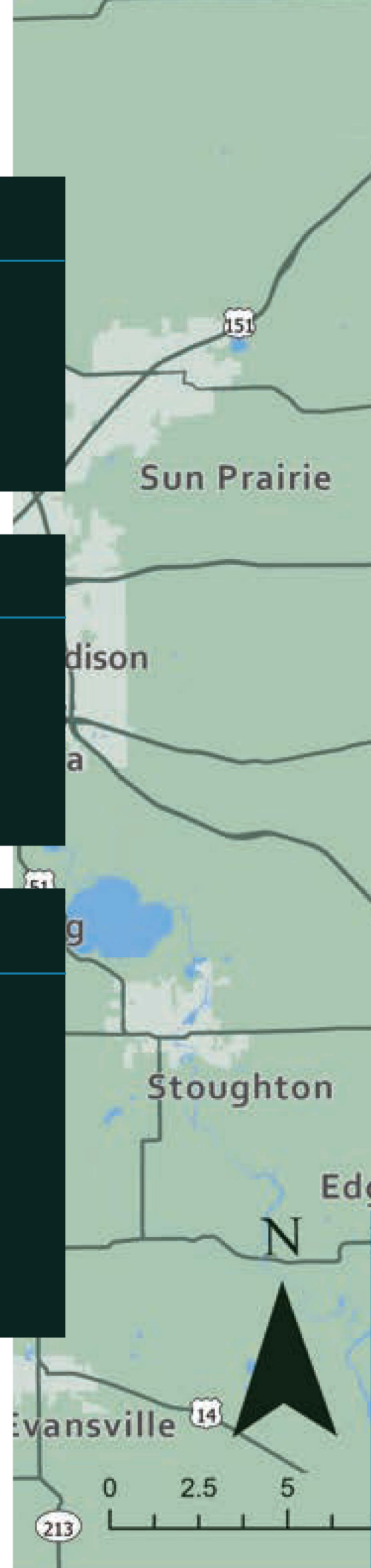
WHERE WE WANT TO GO

As we continue to plan for the future, we also want to preserve what is most important to our communities. Our ongoing investments into long range planning, sustainable infrastructure improvements, quality of life, recreational opportunities, and thoughtful growth are all based on community input.

HOW WE WILL GET THERE

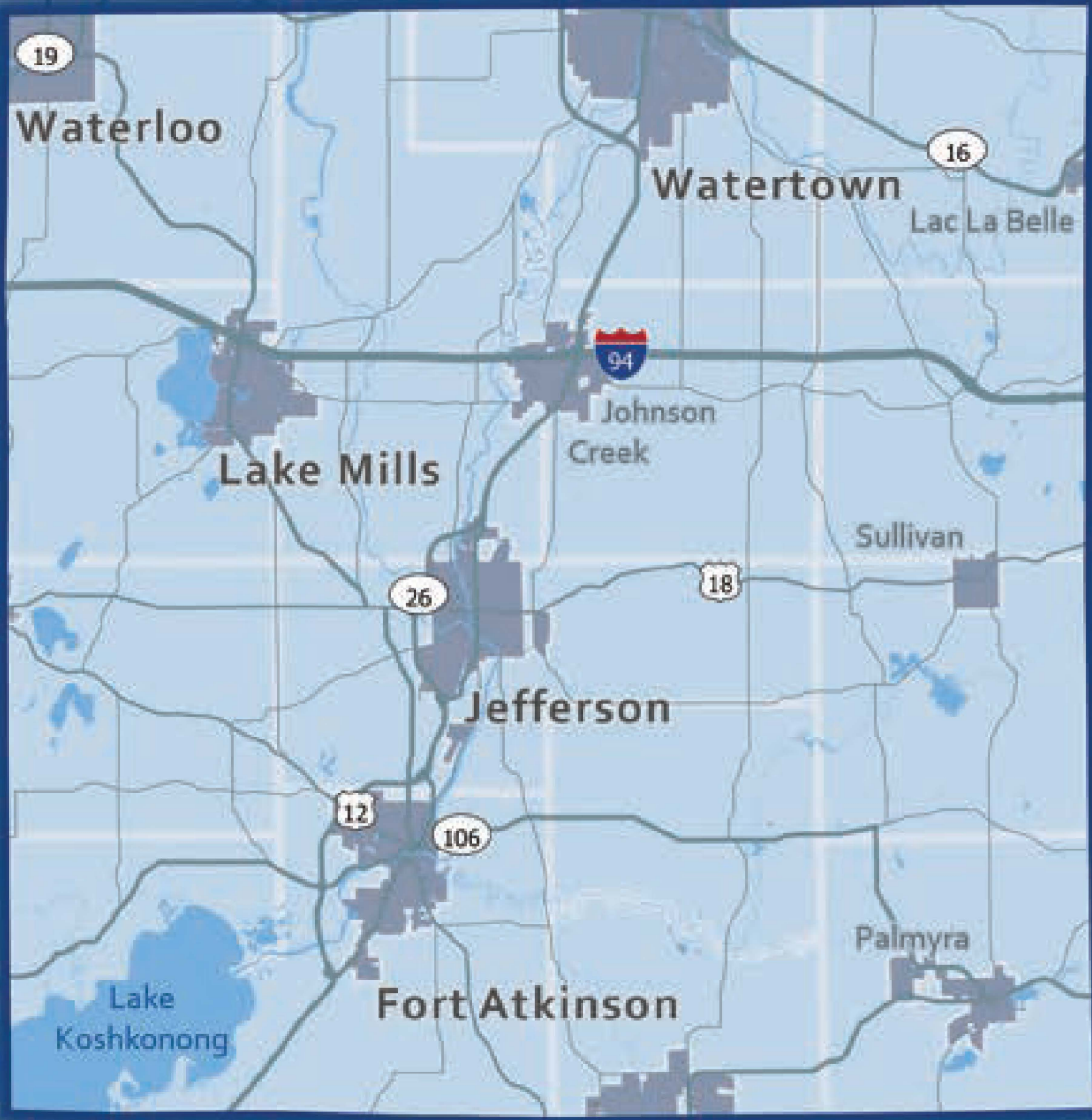
We have a specific set of goals when we develop plans. We put together plans that:

- Are built from community input
- Help preserve access to a high quality of life
- Are consistent with vision, goals, objective, and policies
- Complement and support other County plans and efforts
- Provide a holistic view of the County's systems
- Have specific implementation actions to achieve the vision



Columbus

Milwaukee



Madison

Explore. Thrive. Belong.

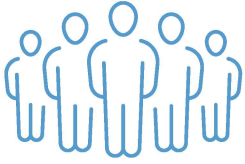
10 Miles

Milton

Janesville

Elkhorn

Quick Facts



2023 population is
86,598

as estimated by Wisconsin Department of
Administration for 1/1/23 at
https://doa.wi.gov/DIR/Prelim_Est_Co_2023.pdf

Growth rate of



Source:
worldpopulationreview.com



Labor basin
of nearly
480,000

Source: Jefferson County General and
Economic Information

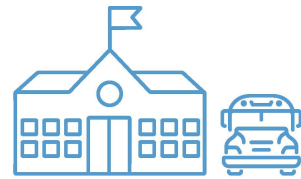


As of **December 2022**,
the county's
unemployment rate was

2%

Source: Jefferson County General and
Economic Information

8



School Districts

Source: Jefferson County General and
Economic Information

Jefferson county consists of



6
cities



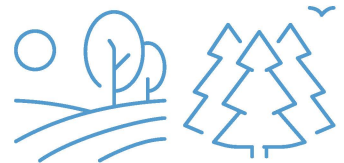
5
village



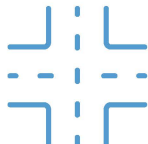
16
towns

Source: Jefferson County General and
Economic Information

Number
of Parks
22



Acres of Parks
1,180



Center Lane Miles in County

256.30

The Process

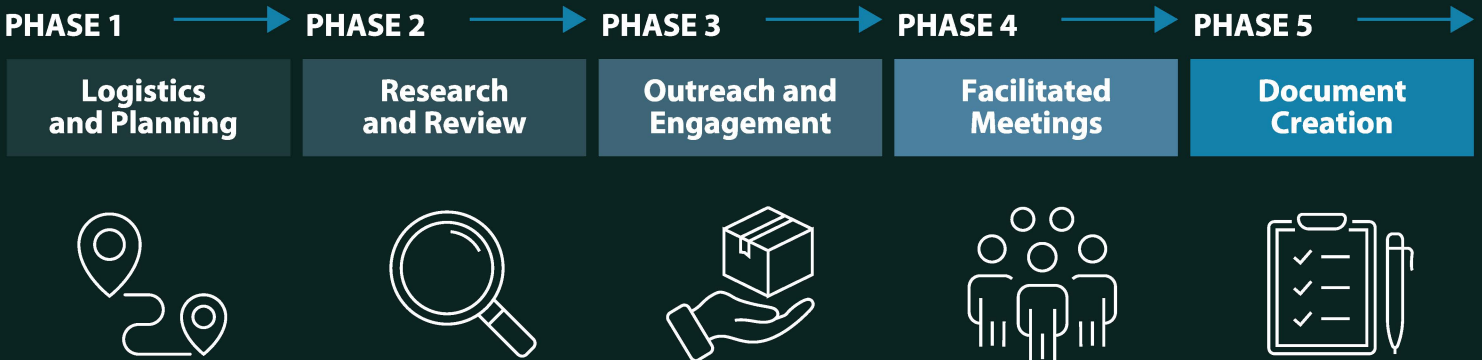
A Strategic Approach to Meeting Community Goals

FOUNDATION OF THE PLAN

The foundation for the strategic plan is based on three main components: the Comprehensive Plan, other County plans and documents, and community input. The four main questions answered during the creation of the plan were: Where are We Now? Where Do We Want to Be? How Will We Get There? and How Will We Know We are Successful?



PHASES OF THE PROCESS



INPUT INTO THE PLAN

The two phases that provided input into the plan were the Research and Review phase, where the team reviewed county documents and researched information and demographics, and the Outreach and Engagement phase where the team conducted interviews, surveys and meetings to gather feedback and specific ideas for the plan content.



The Comprehensive Plan

In 2020, Jefferson County conducted a robust community engagement and outreach process to craft the framework for the Comprehensive Plan which was adopted in February of 2021. That outreach and engagement, as well as the final Comprehensive Plan, provide the foundation for the strategic planning process. Below is an overview of the Goals and Key Themes in the Comprehensive Plan, which inform the Priorities and Strategic Goals for the strategic plan.

Overall Comprehensive Plan Goals

- Utilize the Comprehensive Plan to guide county-wide decision making and update the plan as warranted to respond to changing conditions and trends. Collaborate with other long-range planning documents as needed to inform decision making.
- Plan for resiliency in all systems, considering future changes or trends that may impact services provided by the county.
- Actively seek collaboration and engagement with residents, stakeholders, local jurisdictions, and local and regional partners in all aspects of the planning process.
- Maintain access to a high quality of life for all residents through active and meaningful long-range planning.

Key Themes

The data analysis and public input gathered throughout the planning process allowed the planning team to identify key themes, goals, issues, and opportunities that would be examined through the Comprehensive Plan. These issues and opportunities were used to develop the specific goals within each Key Theme that the county will work towards over the next 20 years.



Land Use



Agricultural, Natural, and Cultural Resources



Housing



Intergovernmental Cooperation



Transportation

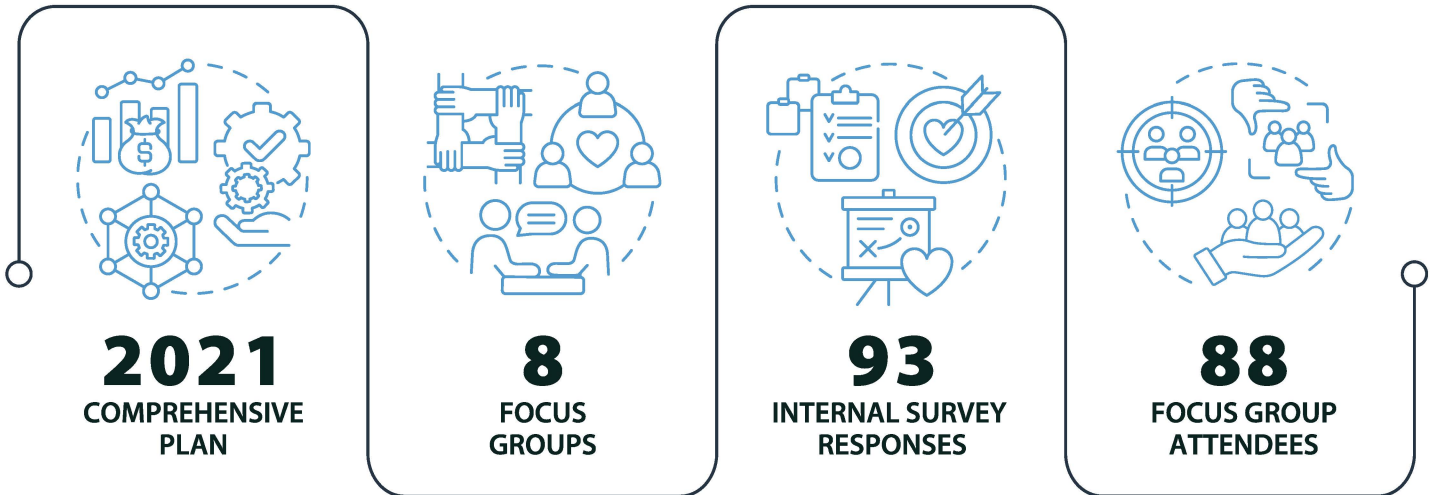


Utilities and Community Facilities



Economic Development, Tourism, and Community Development

Engagement and Outreach Insights



The **Key Themes** the community shared throughout the process are listed below in alphabetical order. These themes reflect the importance of the Comprehensive Plan and will inform the Priorities and Strategic Goals of the Strategic Plan.



DIVERSITY OF HOUSING OPPORTUNITIES

Housing opportunities are a shared concern throughout the County. Affordability, location, and types of housing were all comments as well as the shortage of housing stock. This was a clear concern for County workforce in their responses.



RURAL CHARACTER OF THE COMMUNITY

Preserving the rural character of the County was an important theme shared by the participants. Farmland, agriculture, open space, trees, trails, and parks all contribute to that heritage and character. Preservation was a strategy mentioned in this context of maintaining a sense of being rural.



THOUGHTFUL GROWTH MANAGEMENT

Growth was an often-discussed concept in our outreach, and the need to project, plan for and manage that growth thoughtfully is the common theme. This would include leadership from the County, land use planning and zoning policies, and focusing growth in the more urban areas of the County.



TRANSPORTATION AND MOBILITY

This theme would include not only quick and easy access to major transportation corridors, but also transportation within the communities of the County. Public transportation and accessibility are key components in this theme.



TRANSFORMATIVE GOVERNMENT

This common theme would include elements of financial sustainability, investments in technology, well maintained infrastructure, intergovernmental partnerships, and a dedicated professional workforce.



VIBRANT ECONOMIC HEALTH

Improving the tax base; business attraction, expansion, and retention; increasing light industry; investing in broadband solutions; creating and supporting jobs, and a diversity of economic prospects are all connected in this theme. Marketing the County as a place to do business was often mentioned as a way to support economic health.

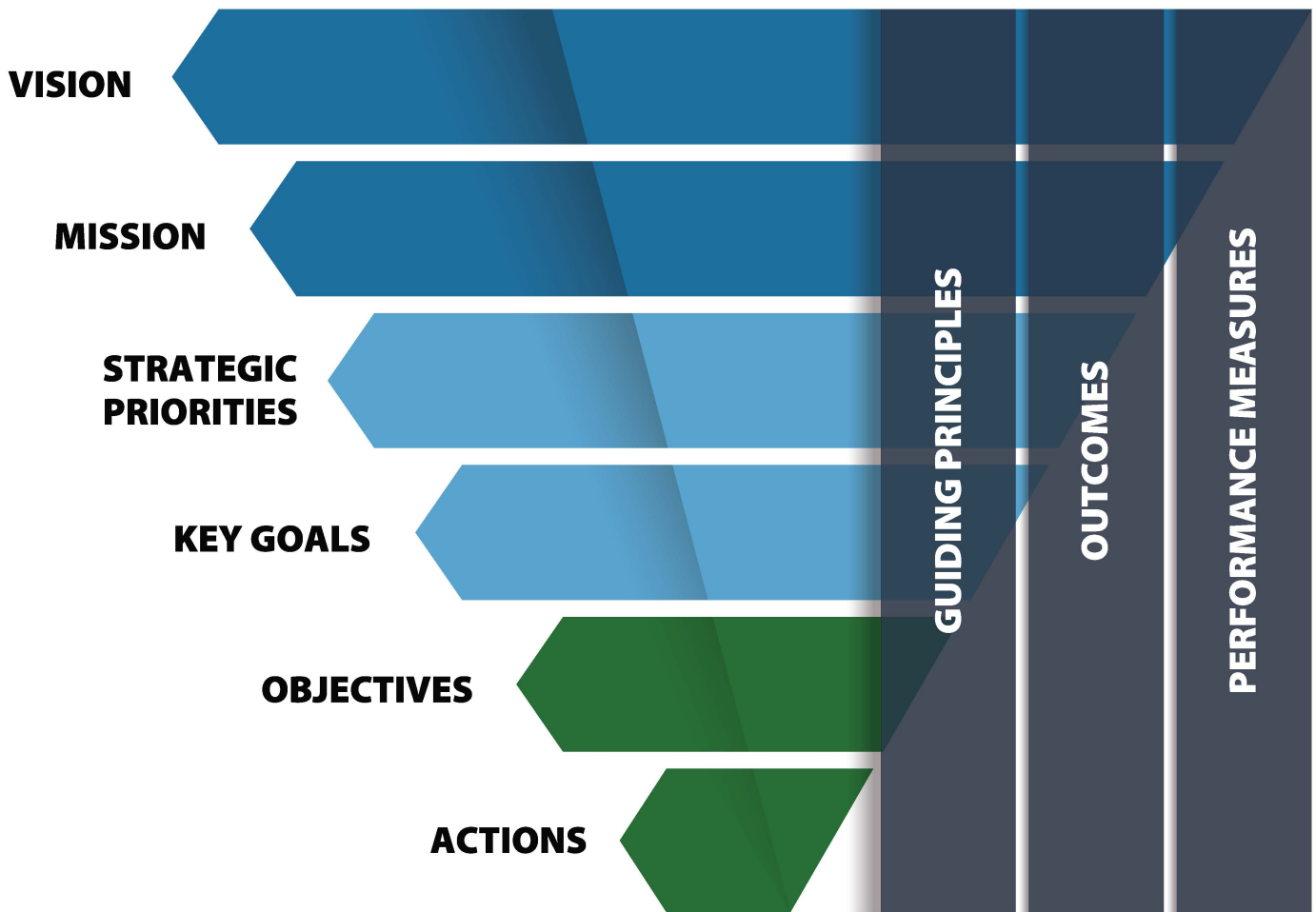
Strategic Plan Framework

VISION

We are a place to spend a lifetime: a welcoming community with a thriving economy, cherished roots, and an innovative mindset.

MISSION

Our Mission is to enhance the quality of life by providing exceptional services and programs to our community.



Strategic Priorities

Priorities are the most important issues, opportunities or trends facing the County in the next ten years. They are usually broad areas of service that will have the most positive impact on the community. Because they are so important, Priorities should not be changed unless all of the Outcomes have been accomplished and there are no more Goals to achieve.



DIVERSE HOUSING OPPORTUNITIES

Our multi-generational community members have a wide variety of flexible and adaptable housing options which will be developed in consideration of the social and environmental impacts. Through a focus on attainable housing policies such as mixed-use development, senior housing, and urban redevelopment, the County will protect our prime farmland and environmental assets.



HIGHLY REGARDED QUALITY OF LIFE

Because of the high quality of life and opportunities to thrive in our County, we attract diverse groups of people looking for a place to call home, primary employers, and travelers. We are known for our rural character, safe communities, commitment to sustainability, friendly and welcoming nature, and strong primary and secondary education systems.



INTENTIONAL ECONOMIC GROWTH

This strategic priority outlines our commitment to fostering intentional economic growth that harmonizes with our environment, preserves our unique identity and elevates the quality of life for all residents. Our approach results in growth that aligns with the strengths and goals of Jefferson County. Our aim is to avoid overdevelopment that could compromise the natural resources and character that define the county.



TRANSFORMATIVE GOVERNMENT

We proactively invest in innovation, technology, and our workforce to ensure financial sustainability, efficiently manage resources, proactively prepare for change, and deliver exceptional services. Through strong communication, collaboration, and expertise we work with our partners and community to address challenges and plan for the future with mutual respect, trust, and support.



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. As our population increases:

1. 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. We will manage our human capital with the same amount of responsibility as we do other aspects of our business. Our staff is not just a means to an end but people with ideas and abilities.
6. 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 will commit to the health and well-being of all our stakeholders.

Diverse Housing Opportunities



Strategic Goals and SMART Objectives

Outcomes

Diverse and innovative housing options throughout our community offer a wide range of price points and living options while protecting our prime agricultural land. Seniors, families, active workforce, and remote workers all have opportunities to thrive in housing that matches their needs, is located where most appropriate, and is built with the most innovative and sustainable approach possible.

Strategic Goals (in order of priority)

Goal 1	Encourage and promote thoughtful planning, diversity, and density in housing stock
Objective 1.1	Identify the County’s role in housing and coordinate with local municipalities, developers and state associations to encourage and promote housing initiatives in Jefferson County by 2025
Objective 1.2	Revise existing housing policies and adopt new policies that are flexible, inviting, and open to attract diverse housing
Objective 1.3	Review and create potential development zones outside of cities and villages that support future housing
Objective 1.4	Review and revise existing county policies, ordinances and plans for housing outside of cities and villages
Objective 1.5	Support innovative housing design that attracts investments and businesses
Goal 2	Increase attainable housing options and all price points
Objective 2.1	Create and implement programs, policies, and tools to encourage housing development within Jefferson County by 2026
Objective 2.2	Establish financial support mechanisms to encourage all types of housing developments by 2025
Objective 2.3	Improve access to a diverse housing stock

Diverse Housing Opportunities



Goal 3	Plan for the impacts of housing
Objective 3.1	Plan for future technology and infrastructure needs to support housing
Objective 3.2	Identify and plan for the fiscal impact of the housing trajectory
Objective 3.3	Coordinate and collaborate with municipalities on the effects of housing on service utilization
Objective 3.4	Review and revise current policies, ordinances, and regulations to address the impacts of housing

Highly Regarded Quality of Life



Strategic Goals and SMART Objectives

Outcomes

People across the country know where Jefferson County is because of our unique opportunities and high quality of life. We are a destination location for innovative businesses, active outdoor recreation, and people who want to relocate. Recognized nationally for our financial management, we also offer an environmentally sustainable approach to farmland preservation and stewardship of our natural resources. Visitors delight in all we have to offer, including our dedication to community health and our welcoming spirit.

Strategic Goals (in order of priority)

Goal 1	Deliver accessible, equitable, high-quality services that enhance quality of life
Objective 1.1	Incorporate ADA accessibility and multilingual functions on all county resources, buildings, and online platforms
Objective 1.2	Implement a system of customer/stakeholder surveys to continue to evaluate program effectiveness and desired outcomes
Objective 1.3	Allocate funding to a long-term fund to be used for park resource expansion and Farmland Preservation programs
Objective 1.4	Continue developing recreational, historical, and cultural resources that build on emerging recreational trends and enhance positive user experiences

Goal 2	Maintain and improve public health and safety
Objective 2.1	Establish a full co-response (law enforcement/EMS/mental health professional model for dealing with subjects in crisis)
Objective 2.2	Departmental partnerships to promote recreational programming partnered with community safety initiatives
Objective 2.3	Maintain funding for surface and groundwater monitoring programs to ensure long-term water quality is maintained

Highly Regarded Quality of Life



Objective 2.4	Anticipate and plan for environmental vulnerabilities, to include drought, zoonotic, heavy storms, and other disaster events
Objective 2.5	Develop a comprehensive flood mitigation plan to evaluate and plan for current and future risk and mitigation strategies

Goal 3	Attract visitors and future residents to Jefferson County
Objective 3.1	Complete a comprehensive branding and marketing plan focused on increasing visitors and visitor spending
Objective 3.2	Promote Jefferson County’s historical, cultural, and natural assets to attract tourists and stimulate local businesses
Objective 3.3	Develop tourism-related infrastructure within the county to increase efficiency and maximize impact
Objective 3.4	Collaborate with state tourism entities and other tourism-focused groups
Objective 3.5	Allocate funding to establish a marketing/PIO initiative to head up outward-facing communications

Goal 4	Foster Community Pride
Objective 4.1	Grow the uniqueness and integrity of our community culture through genuine experiences for both visitors and residents
Objective 4.2	Celebrate accomplishments and awards

Intentional Economic Growth



Strategic Goals and SMART Objectives

Outcomes

By embracing growth with intentionality, we will create a legacy of prosperity that respects our environment, celebrates our culture and offers opportunity to the residents and businesses that have chosen to call Jefferson County home.

Strategic Goals (in order of priority)

Goal 1	Support a thriving business community through business retention, expansion, and attraction efforts
Objective 1.1	Strengthen support systems for existing businesses, which includes farming/agricultural businesses
Objective 1.2	Tailor attraction efforts to industries that align with our strengths
Objective 1.3	Ensure funding for economic development activities
Objective 1.4	Partner with state groups to leverage resources.
Goal 2	Invest in modern infrastructure to enhance connectivity and competitiveness
Objective 2.1	Support efforts and pursue improvements to our roadways, bike trails and railways to support residents, workforce, and commerce
Objective 2.2	Collaborate with public and private sectors to improve broadband coverage across the county, ensuring digital equity for all residents and businesses

Intentional Economic Growth



Goal 3	Support and facilitate workforce development and participation
Objective 3.1	Partner with educational institutions and workforce development entities to connect employers with training programs that equip our workforce with the skills needed for current and emerging job opportunities
Objective 3.2	Partner with organizations focused on tapping into underutilized labor pools (i.e., Latino Academy of Workforce Development, Marines for Life)
Objective 3.3	Support efforts designed to remove barriers to employment (childcare, transportation networks)

Goal 4	Foster partnerships and collaboration to serve as a catalyst for intentional economic growth for the county and its towns, cities, and villages
Objective 4.1	Forge strategic partnerships to pool resources and share best practices for maximum impact
Objective 4.2	Explore the feasibility of creating a countywide planning commission and/or joining existing planning commission
Objective 4.3	Provide technical assistance and services to municipalities in Jefferson County to support their economic development goals
Objective 4.4	Research and potentially enhance public transportation/transit opportunities including bike trails

Transformative Government



Strategic Goals and SMART Objectives

Outcomes

Because of our focus on sustainable economic development and our investment into amenities and opportunities for our community, we are nationally recognized as a leader in government. We have the trust and support of our well-informed and engaged community, and we work together to achieve the best possible outcomes. We are focused on making tomorrow better.

Strategic Goals (in order of priority)

Goal 1	Develop an inclusive, proactive, and efficient government to drive positive change
Objective 1.1	Attract and retain a talented and committed County workforce and Board of Supervisors
Objective 1.2	Invest in professional development opportunities
Objective 1.3	Provide routine general and department specific training on risk management
Objective 1.4	Support health and wellbeing of staff and citizens of all ages

Goal 2	Create a sustainable financial future
Objective 2.1	Data driven budgets and policy management
Objective 2.2	Conduct a staffing & skills analysis to identify current and future staffing needs for each department
Objective 2.3	Explore models for centralized copying and purchasing functions
Objective 2.4	Ensure compliance with cost-saving measures, such as equipment sharing policies
Objective 2.5	Determine how fleet usage should be charged when another department uses a fleet vehicle

Transformative Government



Goal 3	Achieve a sustainable environmental and energy future
Objective 3.1	For County facilities, explore the use of alternative power sources such as solar, wind, and geothermal with full report of options.
Objective 3.2	Promote and explore the use of sustainable technologies.
Objective 3.3	Continue to provide education on invasive species management.
Objective 3.4	Continue to provide expertise and data to community natural resource organizations.

Goal 4	Strengthen internal, intergovernmental, and community partnerships
Objective 4.1	Establish and support a regional council of governments to work on possible shared resources and other county-wide issues
Objective 4.2	Improve communications and decision-making within County Government
Objective 4.3	Continue to expand public outreach efforts and enhance community engagement
Objective 4.4	Establish a work group to explore the use and benefits of artificial intelligence for efficiencies in county operations
Objective 4.5	Establish offering GIS expertise and project work to partners

Transformative Government



Goal 5	Enhance safe, efficient, and equitable transportation and infrastructure networks
Objective 5.1	Investigate and advocate for supplemental and innovative funding mechanisms
Objective 5.2	Develop new culverts/bridge road aid program
Objective 5.3	Explore implementation of technology to improve emergency response times
Objective 5.4	Explore the types and locations for electric vehicle charging stations
Objective 5.5	Continue conversations with municipalities regarding jurisdictional transfer of transportation facilities (i.e., road corridors transferred between municipalities)
Objective 5.6	Explore safe routes to school opportunities with community schools

Critical Success Factors

Critical Success Factors are the approaches, tools or techniques needed to accomplish the outcomes, factored into the everyday work of the County. More than one factor may be used concurrently, but too many different factors all at once could be confusing. These are the Critical Success Factors (CSFs) discussed during the development of this strategic plan – they were part of the foundational work with the Comprehensive Plan, mentioned during engagement and outreach, and brought up during the retreat.

Investment into Innovative Technology

Supported and Valued Workforce

Maintaining the Character of the Community

Adhering to Adopted Policies and Plans

Ongoing Communication about the Future



Advantages and Challenges

The community has identified a number of advantages and challenges that could impact the implementation of Strategic Goals described in this document. Advantages are those strengths and attributes that will enable the County to achieve objectives; challenges reflect issues that could impair the ability to achieve objectives. Each of the challenges described below is reflected in one or more Strategic Goals.

Advantages

- Supportive, engaged, collaborative and innovative community partners
- Well planned growth and infrastructure
- Support for sustainable environmental actions
- A culture of excellence and continuous improvement
- Engaged and committed employees with a strong focus on customer service
- Strong revenue and balance sheet

Challenges

- Housing that is affordable and available to all income levels
- Balancing competing community desires with available resources
- Increasing awareness of the County nationally
- Aging infrastructure and growth-related needs
- Planning for future technology needs

The Path Forward

Our strategic plan will not “collect dust” or “sit on a shelf” – it is a living document.

We will need to make adjustments to this roadmap based on community feedback, changes in the economy, or unforeseen circumstances. Therefore, our framework is designed to be flexible and adaptable. A key part of that will be the implementation plan as well as a regular reporting process to the County Board of Supervisors. Through various paths such as the budget and daily activities, this plan will come to life and be continuously updated and improved. The County is committed to a process of using the information and lessons learned through the coming years to future decisions about policies, programs, and services, and will report and update the plan accordingly.



01

JANUARY

Board retreat to review the Strategic Plan year end report, reaffirm Priorities and Goals



03

MAY

Input updated Goals and Objectives into budget submissions



05

OCTOBER

Board of Supervisors affirms strategic plan items in the budget submittal



02

MARCH

Integrate Strategic Plan into Capital Improvement Plan



04

JUNE

Adjust master plans to match budget requests

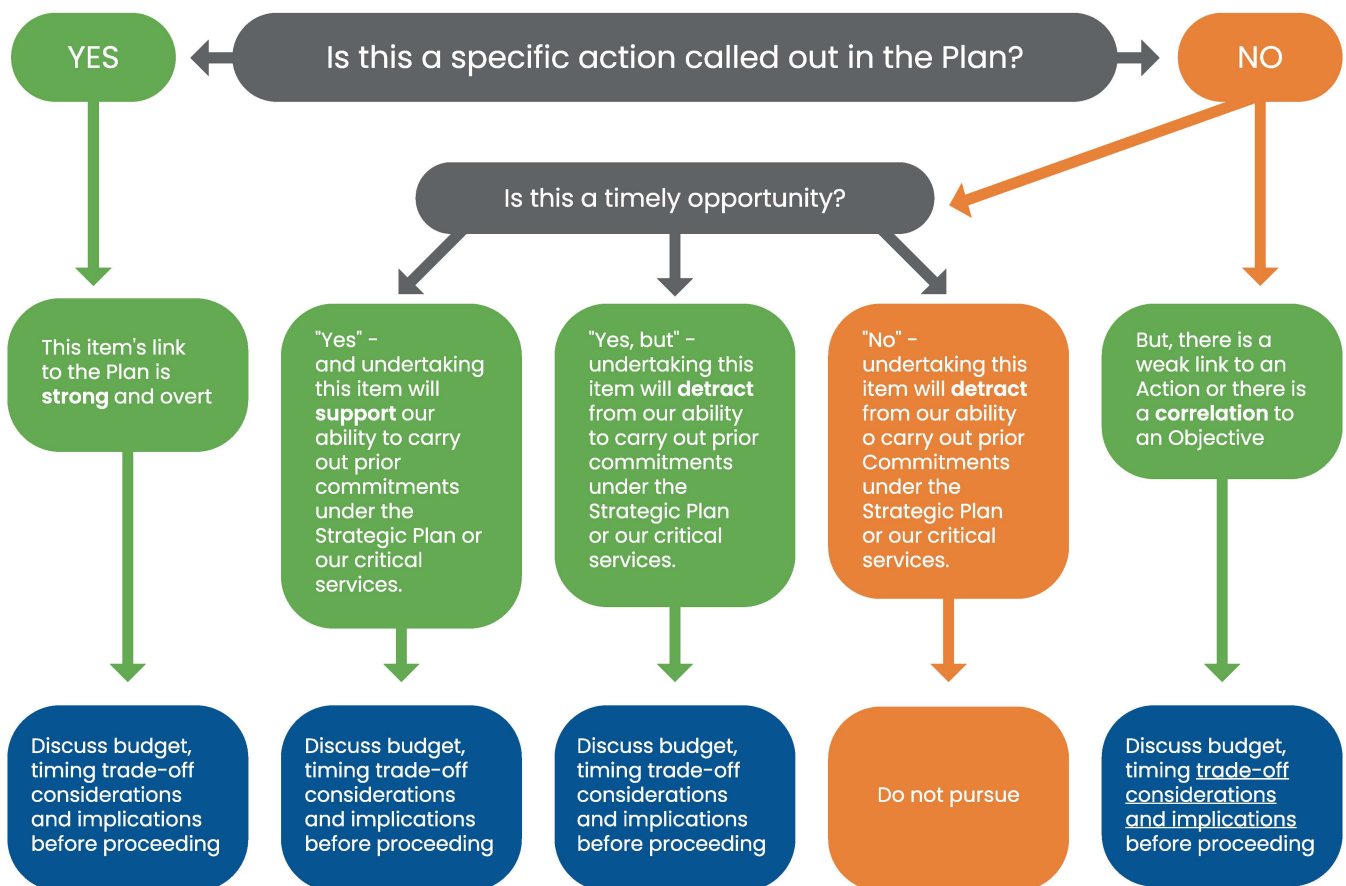
Description of Annual Schedule

The Strategic Plan is a living document which will be fully integrated into the operations, tactics, and daily work of the County. As a part of that integration, updating the plan on an annual basis is an important process. Below is a graphic that shows the most important steps in creating a culture of strategic planning in Jefferson County. From the County Board of Supervisors to elected officials and department heads to every staff member in the County, the strategic plan can be part of daily work through the Implementation Plan and department specific strategic plans that tie tactics to strategy.



Process for Applying the Strategic Plan to New Additions

There will often be opportunities to consider whether a specific project, budget request, grant opportunity or community idea should be added to the strategic plan as a Strategic Goal or SMART Objective. This flowchart outlines the process, questions and criteria that will be applied to those requests moving forward.



Definitions

Strategic Plan

A strategic plan is a working, living document that reflects the policy direction from the elected body, sets the Vision for the organization, and drives and informs an Implementation Plan which the staff will create to ensure progress and measurable results. The strategic plan will be updated regularly by the team and reported on quarterly by the city staff.

Action Steps

Action Steps are very specific tasks that need to be completed to achieve the SMART Objectives and Strategic Goals. They are very short term (no longer than 90 – 180 days to complete).

Critical Success Factors

Think of CSF's as the high-level tools or techniques needed to accomplish the outcomes, factored into the everyday work of the agency. They can be thought of as a broader tool or technique that will allow your organization to have success more quickly or efficiently. More than one factor may be used concurrently, but too many different factors all at once would probably be confusing. As a result, we recommend that a strategic plan identify just a few (4 - 6) critical success factors to work on at any one time.

Environmental Sustainability

The responsibility of the County to conserve natural resources and protect ecosystems to support health and well-being, now and into the future. Meeting today's needs without compromising the ability of future generations to meet their needs.

Financial Sustainability

The capacity of the County to fully fund and cover all costs related to providing services including future

operations, maintenance, capital and workforce needs. The goal is to actively balance services and revenues to meet and exceed expectations that positively impact lives.

Implementation Plan

The Implementation Plan is a spreadsheet or tracking document for the strategic plan that is based on the Priorities, Strategic Goals and Outcomes. The implementation Plan tracks several key issues: the SMART Objectives to accomplish the Goal, the Action Steps that will accomplish the SMART Objective, and the KPI's that will measure success for the Outcomes. Included will be who is responsible, specific timelines, and any resources needed to accomplish the work.

Key Performance Indicators

Key Performance Indicators are measurable values that demonstrate how effectively the organization is achieving Strategic Goals and Outcomes. KPIs are used to evaluate success at reaching targets metrics in budget, strategic planning, master plans, and more. A great KPI measures not just numbers – it measures what is most important. A short example: if your desired Outcome is to increase community engagement, don't measure the number of people that attend meetings. Instead, measure how engaged they are.

Key Performance Indicators are currently being used by the County in the budgeting process, as well as in reporting documents and information used to support the County's efforts that are state and federally mandated or funded. As the strategic plan continues to be integrated into the work of the County, there will be further Key Performance Indicators chosen to track the success of the strategic plan specifically.

Mission

A Mission Statement is a practical, tangible tool you can use to make decisions about priorities, actions, and responsibilities. A mission describes the purpose of your organization - the reason why it exists. It converts your broad dreams and visions into more specific, action-oriented terms. A mission can explain your goals in a clear and easy to understand manner. It creates focus for your work and accountability to stay on track. Because a Mission Statement is the purpose of the organization (why the organization exists) there should not be much change over the years.

Outcomes

The Outcomes are bigger picture and longer term – what is the organization trying to achieve by focusing on the Priorities? What is the end result if we are successful? The Outcomes are usually explained without specific numbers or data because they are explained in terms of what the organization wants or needs to achieve. An outcome is the change/difference that happens as a result of implementing your strategic plan.

Priorities

Priorities are the most important issues, opportunities or trends facing your organization over the next 5 – 10 years. They are usually broad areas of service that will have the most positive impact on your community. Traditionally, they don't change over the course of several years.

Rural

An area of the county, outside of city limits, that is predominantly land of open space, woodlands and agricultural use, with very light residential and non-agricultural related business. In such a rural area the population would prefer to forego city traits such as congestion, noise, vehicle traffic, and conveniences such as large retail businesses, wide/fast roads, and amenities of development. These residents would not harbor fears of crime or neighbor conflicts, but would rather enjoy wildlife encounters, quiet days and dark nights.

Rural Development Area

A geographic area defining an existing center of development outside of a city, village, or rural hamlet that is over 50 acres in size and is included with a limited-service area where limited public services are available.

Rural Hamlet

A collection of small-scale, usually older buildings in a town, often located at or near the crossroads of two rural highways, and typically including some mix of residential and non-residential uses. Rural hamlets are not served with public sewer or water systems. Some rural hamlets are appropriate for additional growth, while others are not, often as a result of environmental conditions or local preferences.

SMART Objectives

SMART Objectives are milestones along the road to achieving your bigger picture Strategic Goals. They are accomplishments that can be defined in quantifiable and measurable terms. SMART means Specific, Measurable, Actionable, Realistic and Timebound.

Objectives are specific, actionable targets that need to be achieved within a smaller time frame to accomplish your Strategic Goals. SMART Objectives typically take between 1 – 3 years to complete.

Strategic Goals

Strategic Goals are the larger, broader, often intangible concepts that will need to be accomplished to address the Priorities and be successful in the coming years. Strategic Goals are typically longer term (3 – 5 years) in nature and have milestones along the way to measure success. Goals are big, broad statements that, when accomplished, significantly move the needle on your Priorities. If you are successful at achieving your Goals, you will achieve your Priorities and realize your Vision.

Urban

Our towns and cities within the County that provide a level of service that meets the needs of a high population density including water, sewer, housing, broadband, public transportation and other services.

Urban Service Area

Long Range Urban Service Areas are delineated around existing municipalities over places where a broad range of public sanitary sewer, public water, and other

urban infrastructure and services are either currently available or planned in the future. They are generally located in areas that can cost effectively and efficiently be served by such services and infrastructure now or in the future. Long Range Urban Service Areas are generally located and sized to accommodate a minimum of 15 years of future urban development and are usually sized to incorporate considerable flexibility based on the particular methodology, nuances, and philosophies within associated municipal plans.

Vision

A vision statement is your dream of the future. It is a clear, aspirational statement that inspires long term change. The vision leads your organization - it guides your Strategic Goals, Outcomes, Adaptive Strategies and Work Plans.





APPENDIX A

List of Resource Documents

County Comprehensive Plan

County Agricultural Preservation and Land Use Plans

County Strategic Plan 2019

Economic Development Strategic Plan

Public Health Strategic Plan/Community Health Needs Assessment

Highway County Corridor Improvement Plan

Land & Water Resources Management Plan

Land Information Plan

Park, Recreation and Open Space Plans/ Glacial Heritage Area (GHA) Transportation Plan (Human Services – ADRC)

Bridges Library System Strategic Plan and Jefferson County

Library Services Plan





APPENDIX B

Resolution to Adopt the Strategic Plan

RESOLUTION NO. 2023-41

Adopting the 2023-2033 Strategic Plan

Executive Summary

In 2023, Jefferson County embarked on a strategic planning process. A strategic plan is a working, living document that reflects the policy direction from the elected body, sets the vision for the organization, and drives and informs an Implementation Plan which the staff will create to ensure progress and measurable results. The strategic plan will be updated and reported on regularly to the County Board. Jefferson County’s Comprehensive Plan and other existing planning documents served as the foundation for the strategic plan process, with the specific intent being the development of priorities for implementation. There was a robust engagement process with the public, consideration of previous public inputs and multiple meetings of the Board of Supervisors and key staff to create this final document for adoption.

The strategic plan process was designed to assess current efforts and status, build upon successes and partnerships, continue momentum in positive growth and services, and identify a path to further accomplishments. The vision and mission created by the County Board of Supervisors will provide policy level alignment, and when combined with the priorities and strategic goals, will give clear direction from the County Board of Supervisors to staff for budgeting, planning, and allocation of resources.

The strategic planning process was overseen and sponsored by the Executive Committee. The County Board held a public board retreat on July 31st and Aug 1st, 2023 followed by public workshop meetings on August 8th and September 12th, 2023. This resolution adopts the enclosed strategic plan based on the feedback and guidance from these meetings.

WHEREAS, the Executive Summary is incorporated into this resolution, and

WHEREAS, the Strategic Plan adopts the following Vision Statement – **“We are a place to spend a lifetime; a welcoming community with a thriving economy, cherished roots, and an innovative mindset,”** and

WHEREAS, the Strategic Plan adopts the following Mission Statement **“Our Mission is to enhance the quality of life by providing exceptional services and programs to our community,”** and

WHEREAS, the Strategic Plan adopts the following tag line **“Explore. Thrive. Belong,”** and

WHEREAS, the following areas have been determined to be the initial County’s Strategic Priorities as set forth in the Strategic Plan:

- 1) Diverse Housing Opportunities
- 2) Highly Regarded Quality of Life
- 3) Intentional Economic Growth
- 4) Transformative Government

NOW, THEREFORE, BE IT RESOLVED that the 2023-2033 Strategic Plan is hereby adopted in its entirety and the County Administrator is directed to finalize an Implementation Plan with staff, facilitate alignment with the priority-based budgeting system and develop a process for reporting progress to the County Board of Supervisors and public, and

BE IT FURTHER RESOLVED the Executive Committee will continue to provide oversight of the Strategic Plan, which shall include referring any future amendments that may be necessary, for various reasons, including but not limited to, accomplishment of objectives, emerging trends, and/or change in priorities, to the County Board of Supervisors for consideration.

Fiscal Note: This resolution does not have a direct fiscal impact. This plan will help prioritize and align future budgeting processes with the intent of executing the overall plan. Departments have aligned the FY 2024 Budget goals and outcomes based on the Mission, Vision, Guiding Principles, Priorities and Objectives of the plan. Future budgets will be based on this plan with further refinement based on the priority-based budgeting process.

Christensen moved to amend the Strategic Plan definition of the word "Rural" as follows:
An area of the County, outside of city limits, that is predominately land of open space, woodlands and agricultural use, with very light residential and non-agricultural related business. In such a rural area the population would prefer to forego city traits such as congestion, noise, vehicle traffic and conveniences such as large retail businesses, wide/fast roads and amenities of development. These residents would not harbor fears of crime or neighbor conflicts but rather enjoy wildlife encounters, quiet days and dark nights. Seconded by Poulson, discussion followed and passed.

Christensen moved to amend this Resolution by adding the following paragraph:
BE IT FURTHER RESOLVED that protection of rural areas be of equal or greater priority than rural development in the Strategic Plan, and. Seconded by Guilig, discussion followed.
Gulig moved to remove the words "or greater" from the above motion. Martin seconded, discussion followed and passed.

Vote on the Amended motion to amend this Resolution. Voice vote was taken and not being clear, roll call vote was taken and motion did not pass. Ayes 10 (Richardson, Smith, Martin, Lund, Nass, Turville-Heitz, Backlund, Callan, Gulig, Christensen), Noes 17 (Jones, Preuss, Zarling, Braughler, Herbst, Morris, Wineke, Degner, Groose, Kutz, White, Drayna, Kannard, Poulson, Jaeckel, Lindl, Fitzgerald), Abstain 1 (Johns), Absent 2 (Foelker, Roberts), Vacant 0.

Vote on Passage of Resolution as drafted. Roll call vote requested by Supervisor Zarling and passed. Ayes 25 (Jones, Richardson, Preuss, Zarling, Braughler, Herbst, Morris, Wineke, Degner, Groose, Johns, Smith, Lund, Nass, Turville-Heitz, Kutz, White, Drayna, Backlund, Kannard, Poulson, Jaeckel, Lindl, Fitzgerald, Callan), Noes 3 (Martin, Gulig, Christensen), Abstain 0, Absent 2 (Foelker, Roberts), Vacant 0.

Referred By:
County Administrator after review and endorsement
by the Executive Committee and County Board

10-24-2023

For more information about the Strategic Plan please visit:
www.jeffersoncountywi.gov/

Or contact:
Jefferson County Administrator
311 S. Center Avenue
Jefferson, Wisconsin 53549
920-674-7101



JEFFERSON COUNTY
WISCONSIN

Explore. Thrive. Belong.

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	1,015,000	Mid - 2024	Match for broadband expansion grants
District Attorney	11801	22203	201,741	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	152,708	Dec-24	Hire an additional full time staff person to assist those veterans that were negatively impacted by COVID-19.
Administration	11101	22205	186,465	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	344,146	Completed	South Campus Water Main replacement
Human Services	4	22207	280,877	Completed	Replace HVAC system in Workforce Development Building to improve ventilation
Human Services	4	22208	659,160	Completed	Improvements to South Campus
Administration	11101	22209/22213/22218	297,829	Jul-24	Technology purchases to support remote work for COVID mitigation or operational recovery
Sheriff	13106	22210	100,000	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	Completed	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	8,829,469	Oct-24	Replace HVAC system in County Courthouse, Sheriff complex, and Jail to improve ventilation
Administration	49001492	22227	250,000	Oct-23	Replace roof in County Courthouse, Sheriff complex, and Jail
Administration	11101	Undetermined	1,000,000	Dec-23	Jefferson County has partnered with local banks to offer \$5,000,000 of incentives to developers for diverse housing projects throughout the County.
Administration	11101	Undetermined	200,000	Dec-24	Economic assistance to individuals and non-profit organizations
Administration	11102	22222	35,264	Completed	Economic assistance to individuals and non-profit organizations - LIFT program for ATC/DTC
Administration	11102	22222	42,817	Dec-24	Economic assistance to individuals and non-profit organizations - Additional TAD grant funding
Administration	11101	22226	50,000	Completed	Assistance to Rock River Clinic
Health	4101	22214/22215/22216	30,298	Completed	Public Health expenses related to COVID
Sheriff	13101	22221	469,702	Completed	Purchase of SD squads and cameras for squads
Highway	53315	22223	775,000	Completed	Match for potential DOT/Highway project grants (Infrastructure Bill)
Human Resources	12301	22219	200,931	Dec-24	Recruitment and Retention Specialist
Land & Water Conservation	12401	22224	158,000	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.

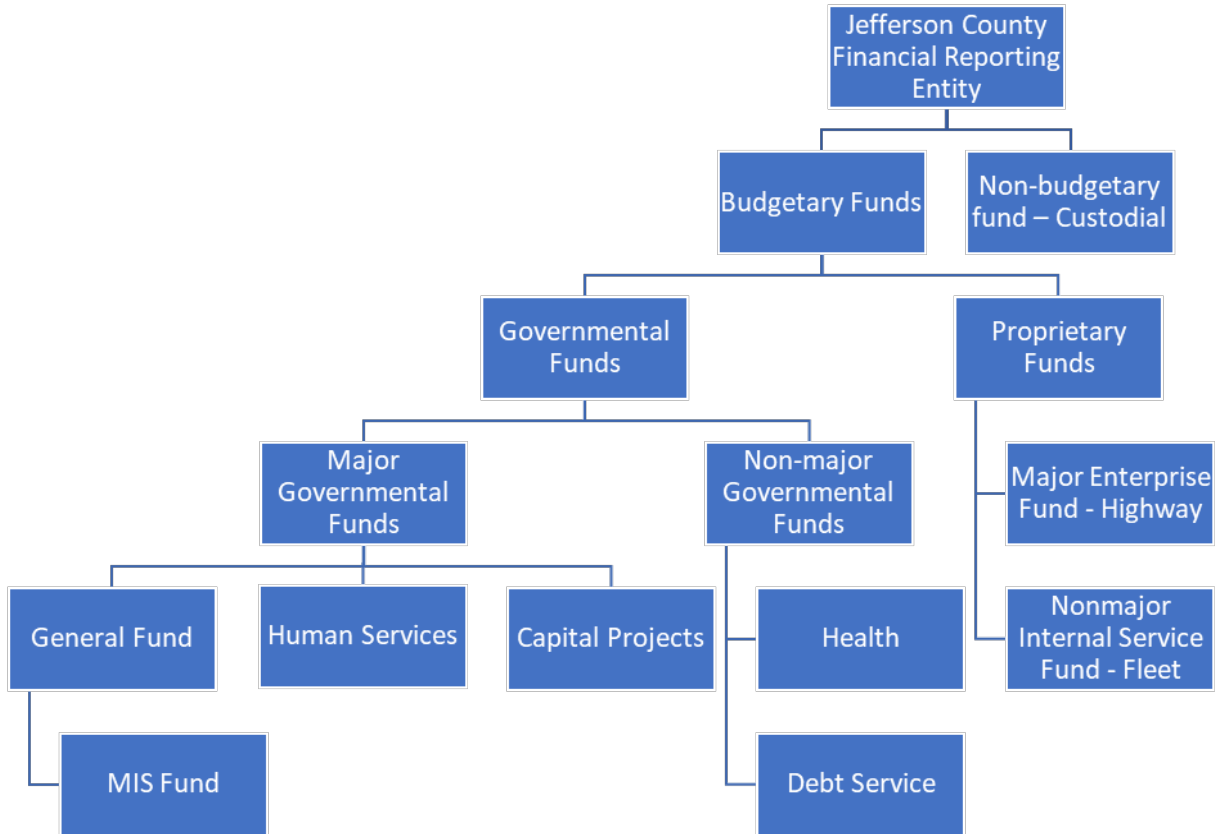
Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost reimbursement basis. The County has one internal service fund that accounts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

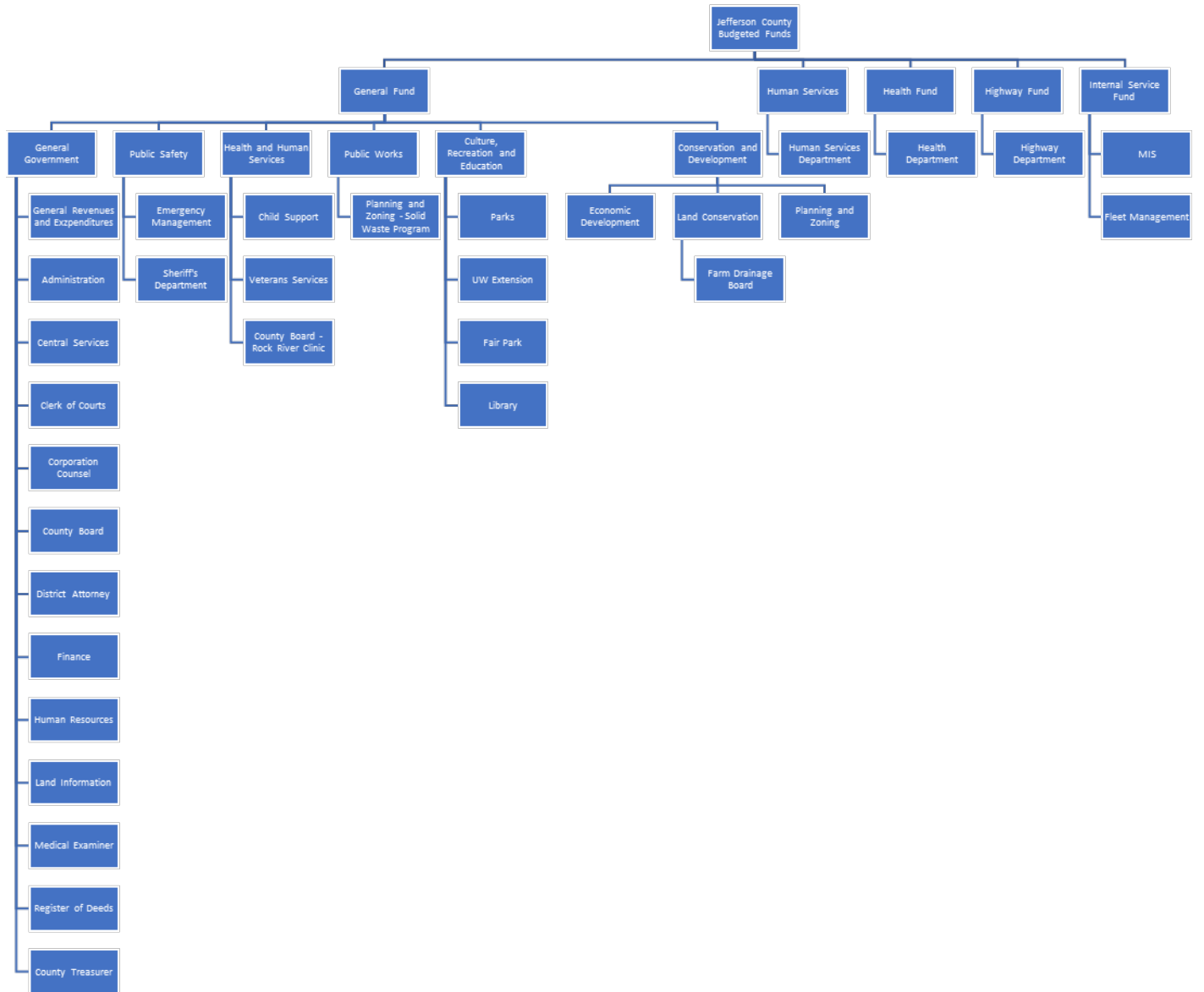
FIDUCIARY FUNDS - The only fiduciary funds the County has are custodial funds. The County does not budget for these funds.

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 Annual Comprehensive 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 Annual Comprehensive Financial Report, except for the Highway Department, whose budget is prepared on the modified accrual basis of accounting but is reported in the Annual Comprehensive Financial Report on the full accrual basis of accounting, and the fiduciary fund which is not budgeted, and is also reported in the Annual Comprehensive 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 Annual Comprehensive 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 Annual Comprehensive 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 expenditures funded through bond proceeds or one-time capital purchases, debt service expenditures, one-time grant expenditures and Library expenditures 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 consists 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.

Summary of Budget Information

- Budget Hearings Recap
- Budget Summary
- Summary of Estimated Sources and Uses – All Funds
- General Fund Budget
- Budget Summary by Department
- Budget Summary by Department – Recap
- Budget Summary by Department – Fund
- Operating vs. Capital Levy – Recap
- Total Tax Levy
- Adopted Mill Rate Summary
- Countywide Mill Rate
- Countywide Mill Rate (Breakdown of General and Debt)
- Health Department Mill Rate
- Library System Mill Rate
- Revenue – Description of Top Sources
- Sources of Revenues – Governmental & Enterprise Fund
- Sales Tax Revenue Analysis
- Shared Revenue Analysis
- Major Expenditures by Function – All Funds
- Expenditure by Account Category
- Fund Balance
- Other Financing Sources
- Position Changes
- Classification of Authorized Positions
- Fee Schedule



Budget Hearings Recap-Finance Committee

In September and October 2023, 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>35,415,443</u>		
Modified adopted tax levy						<u><u>35,415,443</u></u>		

Budget Adoption Recap-County Board

On November 14, 2023, the County Board met to adopt the annual budget for calendar year 2024. 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>35,415,443</u>		
Modified adopted tax levy						<u><u>35,415,443</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	\$ 44,376,171	\$ 26,336,615	\$ 18,039,556	\$ 3,855,606	\$ 14,183,950
240 -- Health Department	2,023,393	1,085,025	938,368	-	938,368
250 -- Human Services	40,456,335	30,442,998	10,013,337	95,274	9,918,063
300 -- Debt Service Fund	4,531,472	-	4,531,472	469,487	4,061,985
400 -- Capital Projects Fund	-	-	-	-	-
750 -- MIS Department	2,205,128	2,205,128	-	-	-
PROPRIETARY FUNDS					
500 -- Highway Department	12,447,176	6,134,099	6,313,077	-	6,313,077
INTERNAL SERVICE FUND					
710 - Fleet Management	385,877	385,877	-	-	-
TOTAL	<u>\$ 106,425,552</u>	<u>\$ 66,589,742</u>	<u>\$ 39,835,810</u>	<u>\$ 4,420,367</u>	

TOTAL TAX LEVY	35,415,443
LESS NON-COUNTYWIDE LEVY:	
Health Department	(938,368)
County Library System	<u>(1,191,880)</u>
PROPOSED COUNTYWIDE TAX LEVY (As defined by statutes implemented in 1992)	<u>\$ 33,285,195</u>

TEN YEAR COMPARISON

YEAR	COUNTYWIDE TAX		
	EQUALIZED VALUE	LEVY	MILL RATE
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
2024	10,869,930,000	33,285,195	3.062
Debt	10,869,930,000	4,061,985	0.374
General	10,869,930,000	29,223,210	2.688
		<u>\$ 33,285,195</u>	

Summary of estimated sources and uses - all funds

Category	General Fund			Human Services			Capital Projects			Other Governmental Funds			Highway Department (Proprietary)		
	2022 Actual	2023 Budget	2024 Budget	2022 Actual	2023 Budget	2024 Budget	2022 Actual	2023 Budget	2024 Budget	2022 Actual	2023 Budget	2024 Budget	2022 Actual	2023 Budget	2024 Budget
Expenditures															
General Government	\$ 8,851,007	\$ 13,988,762	\$ 13,813,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	16,144,821	17,879,018	19,674,223	-	-	-	-	-	-	-	-	-	-	-	-
Health and Human Services	1,501,233	1,538,834	1,653,778	30,857,474	35,024,371	40,087,675	-	-	-	1,974,539	2,008,379	2,023,393	-	-	-
Public Works	111,209	127,580	465,739	-	-	-	-	-	-	-	-	-	7,293,553	7,566,556	4,992,176
Culture, Recreation, and Education	4,176,194	4,613,975	4,472,774	-	-	-	-	-	-	-	-	-	-	-	-
Conservation and Development	1,562,816	1,795,588	1,780,466	-	-	-	-	-	-	8,237	-	-	-	-	-
Capital Items and Projects	4,474,512	3,080,693	2,515,541	82,541	179,892	368,660	10,444,929	40,418,520	-	-	-	-	4,987,325	6,125,000	7,455,000
Debt Service--Principal	-	-	-	-	-	-	-	-	-	3,095,000	5,610,000	2,835,784	-	-	-
Debt Service--Interest	-	-	-	-	-	-	147,244	-	-	744,843	1,852,956	1,695,688	-	-	-
Total Expenditures	36,821,792	43,024,450	44,376,171	30,940,015	35,204,263	40,456,335	10,592,173	40,418,520	-	5,822,619	9,471,335	6,554,865	12,280,878	13,691,556	12,447,176
Revenues															
Taxes	8,659,702	8,589,150	9,229,160	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	7,969,527	7,646,295	8,230,172	11,811,964	12,359,713	14,648,084	1,413,487	8,355,000	-	1,004,818	987,296	975,675	340,040	3,928,899	2,673,369
Licenses and Permits	239,834	247,710	243,625	-	-	-	-	-	-	-	-	-	-	7,000	6,800
Fines and Forfeitures	472,449	466,200	504,600	-	-	-	-	-	-	-	-	-	-	-	-
Public Charges for Services	3,257,217	3,945,327	3,796,961	8,781,893	11,227,186	14,184,874	-	-	-	21,017	42,243	38,158	3,438,109	11,000	10,000
Intergovernmental Charges	648,917	754,185	1,346,489	1,386,730	1,423,132	1,440,840	-	-	-	113,666	58,928	64,192	2,268,890	3,305,539	3,253,693
Miscellaneous Revenues	716,867	2,294,067	2,985,608	324,016	362,417	169,200	349,779	-	-	5,964	5,400	7,000	369,918	135,488	190,237
Total Revenues	21,964,513	23,942,934	26,336,615	22,304,603	25,372,448	30,442,998	1,763,266	8,355,000	-	1,145,465	1,093,867	1,085,025	6,416,957	7,387,926	6,134,099
Other Financing Sources															
Unassigned Fund Balance Applied	29,810	4,346,326	877,565	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Funds Applied	-	1,600,829	2,481,701	-	-	-	-	32,063,520	-	1,630,818	1,343,713	469,487	-	-	-
Non-Lapsing (discretionary) Funds Applied	-	701,655	496,340	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	28,000,000	-	-	-	-	-	-	-	-
Transfers	(1,692,555)	(2,309,946)	-	(1,228,445)	219,946	95,274	2,635,000	-	-	-	2,090,000	-	-	-	-
Total Other Financing Sources	(1,662,745)	4,338,864	3,855,606	(1,228,445)	219,946	95,274	30,635,000	32,063,520	-	1,630,818	3,433,713	469,487	-	-	-
Tax Levy	\$ 15,445,907	\$ 14,742,652	\$ 14,183,950	\$ 8,916,065	\$ 9,611,869	\$ 9,918,063	\$ -	\$ -	\$ -	\$ 4,529,660	\$ 4,943,755	\$ 5,000,353	\$ 5,818,511	\$ 6,303,630	\$ 6,313,077

General Fund Budget

	2023 Adopted	2024 Adopted	Increase (Decrease)	Percent Change
<u>REVENUES</u>				
Taxes	\$ 23,331,802	\$ 23,413,110	\$ 81,308	0.35%
Intergovernmental Revenues	7,646,295	8,230,172	583,877	7.64%
Licenses and Permits	247,710	243,625	(4,085)	-1.65%
Fines, Forfeitures and Penalties	466,200	504,600	38,400	8.24%
Public Charges for Services	3,945,327	3,796,961	(148,366)	-3.76%
Intergovernmental Charges	754,185	1,346,489	592,304	78.54%
Miscellaneous Revenue	2,294,067	2,985,608	691,541	30.14%
Fund Balance Applied	4,346,326	877,565	(3,468,761)	-79.81%
Restricted Funds Applied	1,600,829	2,481,701	880,872	55.03%
Non-lapsing (discretionary) Funds Applied	701,655	496,340	(205,315)	-29.26%
Operating transfers out	(2,309,946)	-	2,309,946	0.00%
TOTAL REVENUES	\$ 43,024,450	\$ 44,376,171	\$ 1,351,721	3.14%
<u>EXPENDITURES</u>				
General Government	\$ 13,988,762	\$ 13,813,650	\$ (175,112)	-1.25%
Public Safety	17,879,018	19,674,223	1,795,205	10.04%
Health and Human Services	1,538,834	1,653,778	114,944	7.47%
Public Works	127,580	465,739	338,159	265.06%
Culture, Recreation, and Education	4,613,975	4,472,774	(141,201)	-3.06%
Conservation and Development	1,795,588	1,780,466	(15,122)	-0.84%
Capital Items	3,080,693	2,515,541	(565,152)	-18.34%
TOTAL EXPENDITURES	\$ 43,024,450	\$ 44,376,171	\$ 1,351,721	3.14%

Budget Summary by Department

		2024 Adopted Budget				2023 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.	1,243,849	(11,195,754)	(1,193,849)	(11,145,754)	1,967,959	(10,330,642)	(2,604,338)	(10,967,021)	(178,733)	-1.63%
11	Administration	1,992,917	(1,432,679)	-	560,238	2,253,178	(1,647,262)	-	605,916	(45,678)	-7.54%
12	Central Services	1,069,211	(22,000)	-	1,047,211	985,653	(3,800)	-	981,853	65,358	6.66%
13	Child Support	1,310,868	(1,186,658)	-	124,210	1,235,122	(1,028,886)	-	206,236	(82,026)	-39.77%
14	Clerk of Courts	1,517,382	(1,425,193)	-	92,189	3,272,999	(1,488,958)	-	1,784,041	(1,691,852)	-94.83%
15	Corporation Counsel	500,689	-	-	500,689	488,185	-	-	488,185	12,504	2.56%
16	County Board	513,039	-	-	513,039	485,639	-	-	485,639	27,400	5.64%
17	County Clerk	438,109	(161,093)	-	277,016	414,522	(153,493)	-	261,029	15,987	6.12%
18	District Attorney	1,030,147	(199,585)	-	830,562	1,034,909	(187,769)	-	847,140	(16,578)	-1.96%
19	Economic Development	933,742	(574,632)	(359,110)	-	914,985	(487,080)	(427,905)	-	-	0.00%
20	Emergency Management	251,894	(80,827)	-	171,067	256,391	(126,167)	-	130,224	40,843	31.36%
21	Fair Park	1,792,405	(1,676,580)	(35,969)	79,856	2,008,699	(1,904,900)	-	103,799	(23,943)	-23.07%
22	Finance	1,178,737	(544,920)	-	633,817	1,160,790	(539,760)	-	621,030	12,787	2.06%
23	Human Resources	753,389	(120,961)	-	632,428	731,756	(103,206)	-	628,550	3,878	0.62%
24	Land & Water Conservation	1,049,274	(544,660)	(110,190)	394,424	1,000,603	(533,618)	(170,333)	296,652	97,772	32.96%
25	Land Information	1,013,512	(197,300)	(284,918)	531,294	912,346	(166,300)	(302,825)	443,221	88,073	19.87%
26	Library System-Administration	2,200	-	-	2,200	2,000	-	-	2,000	200	10.00%
27	Medical Examiner	397,209	(113,425)	-	283,784	364,329	(110,450)	-	253,879	29,905	11.78%
28	Parks Department	2,278,379	(972,122)	(267,951)	1,038,306	1,626,141	(406,260)	(268,595)	951,286	87,020	9.15%
29	Planning & Development	1,082,098	(354,500)	(326,780)	400,818	736,738	(342,000)	-	394,738	6,080	1.54%
30	Register of Deeds	390,105	(655,649)	-	(265,544)	351,488	(532,450)	-	(180,962)	(84,582)	-46.74%
31	Sheriff	19,616,756	(2,920,758)	(1,234,734)	15,461,264	18,705,009	(2,311,591)	(521,971)	15,871,447	(410,183)	-2.58%
32	Treasurer	324,329	(1,851,400)	-	(1,527,071)	309,068	(1,448,600)	-	(1,139,532)	(387,539)	-34.01%
33	UW Extension	353,267	(21,218)	(21,276)	310,773	314,758	(20,158)	(20,377)	274,223	36,550	13.33%
34	Veterans Services	342,910	(84,701)	(20,829)	237,380	313,713	(69,583)	(22,520)	221,610	15,770	7.12%
35	Family Court Services	1,807,874	-	-	1,807,874	-	-	-	-	1,807,874	100.00%
25	Human Services	40,456,335	(30,442,998)	(95,274)	9,918,063	35,204,263	(25,372,448)	(219,946)	9,611,869	306,194	3.19%
80	Debt Service	4,531,472	-	(469,487)	4,061,985	7,462,956	-	(3,433,713)	4,029,243	32,742	-
90	Capital Projects	-	-	-	-	40,418,520	(8,355,000)	(32,063,520)	-	-	-
50	Highway Department	12,447,176	(6,134,099)	-	6,313,077	13,691,556	(7,387,926)	-	6,303,630	9,447	0.15%
70	MIS Department	2,205,128	(2,205,128)	-	-	2,171,478	(1,917,219)	-	254,259	(254,259)	0.00%
71	Fleet	385,877	(385,877)	-	-	261,960	(261,960)	-	-	-	100.00%
Total Countywide		103,210,279	(65,504,717)	(4,420,367)	33,285,195	141,057,713	(67,237,486)	(40,056,043)	33,764,184	(478,989)	-1.42%
Non-Countywide											
26	Library System	1,191,880	-	-	1,191,880	1,177,470	-	-	1,177,470	14,410	1.22%
40	Health Department	2,023,393	(1,085,025)	-	938,368	2,008,379	(1,093,867)	-	914,512	23,856	2.61%
Total County		106,425,552	(66,589,742)	(4,420,367)	35,415,443	144,243,562	(68,331,353)	(40,056,043)	35,856,166	(440,723)	-1.23%

Budget Summary by Department-Recap

Dept	Department	2024 Budget	2024 %	2023 Budget	2023 %	2022 Budget	2022 %	2021 Budget	2021 %	2020 Budget	2020 %	Five Yr Ave Budget	Ave %
10	General Revenues & Expend.	(11,145,754)	-31.5%	(10,967,021)	-30.6%	(9,530,440)	-28.5%	(7,697,001)	-24.8%	(7,846,171)	-26.1%	(9,437,277)	-30.1%
11	Administration	560,238	1.6%	605,916	1.7%	575,897	1.7%	484,158	1.6%	406,536	1.4%	480,287	1.5%
12	Central Services	1,047,211	3.0%	981,853	2.7%	1,000,483	3.0%	1,012,122	3.3%	872,789	2.9%	933,414	3.0%
13	Child Support	124,210	0.4%	206,236	0.6%	151,107	0.5%	133,426	0.4%	108,206	0.4%	133,512	0.4%
14	Clerk of Courts	92,189	0.3%	1,784,041	5.0%	1,503,043	4.5%	1,446,554	4.7%	1,525,652	5.1%	1,216,948	3.9%
15	Corporation Counsel	500,689	1.4%	488,185	1.4%	447,736	1.3%	409,989	1.3%	405,012	1.3%	429,638	1.4%
16	County Board	513,039	1.4%	485,639	1.4%	516,744	1.5%	444,332	1.4%	426,226	1.4%	466,743	1.5%
17	County Clerk	277,016	0.8%	261,029	0.7%	256,369	0.8%	169,045	0.5%	229,700	0.8%	228,867	0.7%
18	District Attorney	830,562	2.3%	847,140	2.4%	787,945	2.4%	714,846	2.3%	721,743	2.4%	752,478	2.4%
19	Economic Development	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
20	Emergency Management	171,067	0.5%	130,224	0.4%	100,118	0.3%	93,224	0.3%	94,298	0.3%	109,769	0.4%
21	Fair Park	79,856	0.2%	103,799	0.3%	19,811	0.1%	16,459	0.1%	80,679	0.3%	57,029	0.2%
22	Finance	633,817	1.8%	621,030	1.7%	542,696	1.6%	500,599	1.6%	496,515	1.6%	534,463	1.7%
23	Human Resources	632,428	1.8%	628,550	1.8%	555,505	1.7%	521,938	1.7%	523,249	1.7%	539,163	1.7%
24	Land & Water Conservation	394,424	1.1%	296,652	0.8%	272,256	0.8%	242,155	0.8%	244,487	0.8%	280,835	0.9%
25	Land Information	531,294	1.5%	443,221	1.2%	407,921	1.2%	337,771	1.1%	424,252	1.4%	416,981	1.3%
26	Library System-Administration	2,200	0.0%	2,000	0.0%	2,000	0.0%	2,000	0.0%	2,000	0.0%	2,040	0.0%
27	Medical Examiner	283,784	0.8%	253,879	0.7%	250,727	0.7%	195,911	0.6%	164,826	0.5%	206,004	0.7%
28	Parks Department	1,038,306	2.9%	951,286	2.7%	793,039	2.4%	866,638	2.8%	839,195	2.8%	861,609	2.8%
29	Planning & Development	400,818	1.1%	394,738	1.1%	320,363	1.0%	278,048	0.9%	285,746	0.9%	312,025	1.0%
30	Register of Deeds	(265,544)	-0.7%	(180,962)	-0.5%	(153,844)	-0.5%	(143,979)	-0.5%	(170,419)	-0.6%	(188,097)	-0.6%
31	Sheriff	15,461,264	43.7%	15,871,447	44.3%	14,199,183	42.5%	13,053,775	42.0%	12,866,902	42.8%	13,654,397	43.6%
32	Treasurer	(1,527,071)	-4.3%	(1,139,532)	-3.2%	(480,207)	-1.4%	(650,097)	-2.1%	(999,268)	-3.3%	(951,348)	-3.0%
33	UW Extension	310,773	0.9%	274,223	0.8%	256,116	0.8%	288,816	0.9%	257,548	0.9%	271,088	0.9%
34	Veterans Administration	237,380	0.7%	221,610	0.6%	211,197	0.6%	194,971	0.6%	189,207	0.6%	202,128	0.6%
35	Family Court Services	1,807,874	5.1%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	451,969	1.4%
25	Human Services	9,918,063	28.0%	9,611,869	26.8%	8,916,064	26.7%	8,929,321	28.7%	9,232,513	30.7%	9,193,713	29.4%
80	Debt Service	4,061,985	11.5%	4,029,243	11.2%	3,636,718	10.9%	1,521,075	4.9%	1,136,443	3.8%	2,297,913	7.3%
90	Capital Projects	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
50	Highway Department	6,313,077	17.8%	6,303,630	17.6%	5,818,511	17.4%	5,685,587	18.3%	5,527,356	18.4%	5,782,721	18.5%
70	MIS Department	-	0.0%	254,259	0.7%	15,313	0.0%	-	0.0%	-	0.0%	7,832	0.0%
71	Fleet Management	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Countywide Levy		33,285,195	94.0%	33,764,184	94.2%	31,392,371	93.9%	29,051,683	93.5%	28,045,222	93.2%	29,246,845	93.4%
Non-Countywide													
26	Library System	1,191,880	3.4%	1,177,470	3.3%	1,156,411	3.5%	1,155,430	3.7%	1,190,912	4.0%	1,169,147	3.7%
40	Health Department	938,368	2.6%	914,512	2.6%	892,942	2.7%	873,847	2.8%	857,526	2.8%	885,219	2.8%
Total Tax Levy		35,415,443	100.0%	35,856,166	100.0%	33,441,724	100.0%	31,080,960	100.0%	30,093,660	100.0%	31,301,211	100.0%

Budget Summary by Fund

		2024 Adopted Budget				2023 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.	1,243,849	(11,195,754)	(1,193,849)	(11,145,754)	1,967,959	(10,330,642)	(2,604,338)	(10,967,021)	(178,733)	-1.63%
11	Administration	1,992,917	(1,432,679)	-	560,238	2,253,178	(1,647,262)	-	605,916	(45,678)	-7.54%
12	Central Services	1,069,211	(22,000)	-	1,047,211	985,653	(3,800)	-	981,853	65,358	6.66%
13	Child Support	1,310,868	(1,186,658)	-	124,210	1,235,122	(1,028,886)	-	206,236	(82,026)	-39.77%
14	Clerk of Courts	1,517,382	(1,425,193)	-	92,189	3,272,999	(1,488,958)	-	1,784,041	(1,691,852)	-94.83%
15	Corporation Counsel	500,689	-	-	500,689	488,185	-	-	488,185	12,504	2.56%
16	County Board	513,039	-	-	513,039	485,639	-	-	485,639	27,400	5.64%
17	County Clerk	438,109	(161,093)	-	277,016	414,522	(153,493)	-	261,029	15,987	6.12%
18	District Attorney	1,030,147	(199,585)	-	830,562	1,034,909	(187,769)	-	847,140	(16,578)	-1.96%
19	Economic Development	933,742	(574,632)	(359,110)	-	914,985	(487,080)	(427,905)	-	-	0.00%
20	Emergency Management	251,894	(80,827)	-	171,067	256,391	(126,167)	-	130,224	40,843	31.36%
21	Fair Park	1,792,405	(1,676,580)	(35,969)	79,856	2,008,699	(1,904,900)	-	103,799	(23,943)	-23.07%
22	Finance	1,178,737	(544,920)	-	633,817	1,160,790	(539,760)	-	621,030	12,787	2.06%
23	Human Resources	753,389	(120,961)	-	632,428	731,756	(103,206)	-	628,550	3,878	0.62%
24	Land & Water Conservation	1,049,274	(544,660)	(110,190)	394,424	1,000,603	(533,618)	(170,333)	296,652	97,772	32.96%
25	Land Information	1,013,512	(197,300)	(284,918)	531,294	912,346	(166,300)	(302,825)	443,221	88,073	19.87%
26	Library System	1,191,880	-	-	1,191,880	1,177,470	-	-	1,177,470	14,410	1.22%
26	Library System-Administration	2,200	-	-	2,200	2,000	-	-	2,000	200	10.00%
27	Medical Examiner	397,209	(113,425)	-	283,784	364,329	(110,450)	-	253,879	29,905	11.78%
28	Parks Department	2,278,379	(972,122)	(267,951)	1,038,306	1,626,141	(406,260)	(268,595)	951,286	87,020	9.15%
29	Planning & Zoning	1,082,098	(354,500)	(326,780)	400,818	736,738	(342,000)	-	394,738	6,080	1.54%
30	Register of Deeds	390,105	(655,649)	-	(265,544)	351,488	(532,450)	-	(180,962)	(84,582)	-46.74%
31	Sheriff	19,616,756	(2,920,758)	(1,234,734)	15,461,264	18,705,009	(2,311,591)	(521,971)	15,871,447	(410,183)	-2.58%
32	Treasurer	324,329	(1,851,400)	-	(1,527,071)	309,068	(1,448,600)	-	(1,139,532)	(387,539)	-34.01%
33	UW Extension	353,267	(21,218)	(21,276)	310,773	314,758	(20,158)	(20,377)	274,223	36,550	13.33%
34	Veterans Administration	342,910	(84,701)	(20,829)	237,380	313,713	(69,583)	(22,520)	221,610	15,770	7.12%
35	Family Court Services	1,807,874	-	-	1,807,874	-	-	-	-	1,807,874	100.00%
Total General Fund		44,376,171	(26,336,615)	(3,855,606)	14,183,950	43,024,450	(23,942,933)	(4,338,864)	14,742,653	(558,703)	-3.79%
40	Health Department	2,023,393	(1,085,025)	-	938,368	2,008,379	(1,093,867)	-	914,512	23,856	2.61%
60	Human Services	40,456,335	(30,442,998)	(95,274)	9,918,063	35,204,263	(25,372,448)	(219,946)	9,611,869	306,194	3.19%
Total Special Revenue Fund		42,479,728	(31,528,023)	(95,274)	10,856,431	37,212,642	(26,466,315)	(219,946)	10,526,381	330,050	3.14%
80	Debt Service	4,531,472	-	(469,487)	4,061,985	7,462,956	-	(3,433,713)	4,029,243	32,742	0.81%
Total Debt Service Fund		4,531,472	-	(469,487)	4,061,985	7,462,956	-	(3,433,713)	4,029,243	32,742	0.81%
70	MIS Department	2,205,128	(2,205,128)	-	-	2,171,478	(1,917,219)	-	254,259	(254,259)	0.00%
71	Fleet Management	385,877	(385,877)	-	-	261,960	(261,960)	-	-	-	100.00%
Total Internal Service		2,591,005	(2,591,005)	-	-	2,433,438	(2,179,179)	-	254,259	(254,259)	100.00%
90	Capital Projects	-	-	-	-	40,418,520	(8,355,000)	(33,063,520)	(1,000,000)	1,000,000	-
Total Capital Projects Fund		-	-	-	-	40,418,520	(8,355,000)	(33,063,520)	(1,000,000)	1,000,000	-
Total Governmental Funds		93,978,376	(60,455,643)	(4,420,367)	29,102,366	130,552,006	(60,943,427)	(41,056,043)	28,552,536	549,830	1.93%
50	Highway Department	12,447,176	(6,134,099)	-	6,313,077	13,691,556	(7,387,926)	-	6,303,630	9,447	0.15%
Total Proprietary Fund		12,447,176	(6,134,099)	-	6,313,077	13,691,556	(7,387,926)	-	6,303,630	9,447	0.15%
Total County		106,425,552	(66,589,742)	(4,420,367)	35,415,443	144,243,562	(68,331,353)	(41,056,043)	34,856,166	559,277	1.60%

Operating vs. Capital Levy Recap

Dept	Department	2023 Operating Levy/Other	2024 Operating Levy/Other	Operating Increase (Decrease)	Operating Increase (Decrease)	2023 Capital Levy	2024 Capital Levy	Capital Increase (Decrease)	Capital Increase (Decrease)	2023 Tax Levy	2024 Tax Levy	Levy Increase (Decrease)	Levy Increase (Decrease)
10	General Revenues & Expend.	\$ (10,967,021)	\$ (11,145,754)	\$ (178,733)	-1.63%	\$ -	\$ -	\$ -	-	\$ (10,967,021)	\$ (11,145,754)	\$ (178,733)	-1.63%
11	Administration	605,916	560,238	(45,678)	-7.54%	-	-	-	-	605,916	560,238	(45,678)	-7.54%
12	Central Services	981,853	1,047,211	65,358	6.66%	-	-	-	-	981,853	1,047,211	65,358	6.66%
13	Child Support	206,236	124,210	(82,026)	-39.77%	-	-	-	-	206,236	124,210	(82,026)	-39.77%
14	Clerk of Courts	1,784,041	92,189	(1,691,852)	-94.83%	-	-	-	-	1,784,041	92,189	(1,691,852)	-94.83%
15	Corporation Counsel	488,185	500,689	12,504	2.56%	-	-	-	-	488,185	500,689	12,504	2.56%
16	County Board	485,639	513,039	27,400	5.64%	-	-	-	-	485,639	513,039	27,400	5.64%
17	County Clerk	261,029	277,016	15,987	6.12%	-	-	-	-	261,029	277,016	15,987	6.12%
18	District Attorney	847,140	830,562	(16,578)	-1.96%	-	-	-	-	847,140	830,562	(16,578)	-1.96%
19	Economic Development	-	-	-	-	-	-	-	-	-	-	-	-
20	Emergency Management	130,224	171,067	40,843	31.36%	-	-	-	-	130,224	171,067	40,843	31.36%
21	Fair Park	103,799	79,856	(23,943)	-23.07%	-	-	-	-	103,799	79,856	(23,943)	-23.07%
22	Finance	621,030	633,817	12,787	2.06%	-	-	-	-	621,030	633,817	12,787	2.06%
23	Human Resources	628,550	632,428	3,878	0.62%	-	-	-	-	628,550	632,428	3,878	0.62%
24	Land Conservation	296,652	394,424	97,772	32.96%	-	-	-	-	296,652	394,424	97,772	32.96%
25	Land Information	443,221	531,294	88,073	19.87%	-	-	-	-	443,221	531,294	88,073	19.87%
26	Library	1,177,470	1,191,880	14,410	1.22%	-	-	-	-	1,177,470	1,191,880	14,410	1.22%
26	Library Administration	2,000	2,200	200	10.00%	-	-	-	-	2,000	2,200	200	10.00%
27	Medical Examiner	253,879	283,784	29,905	11.78%	-	-	-	-	253,879	283,784	29,905	11.78%
28	Parks Department	951,286	889,944	(61,342)	-6.45%	-	148,362	148,362	-	951,286	1,038,306	87,020	9.15%
29	Planning & Zoning	394,738	400,818	6,080	1.54%	-	-	-	-	394,738	400,818	6,080	1.54%
30	Register of Deeds	(180,962)	(265,544)	(84,582)	-46.74%	-	-	-	-	(180,962)	(265,544)	(84,582)	-46.74%
31	Sheriff	15,871,447	15,461,264	(410,183)	-2.58%	-	-	-	-	15,871,447	15,461,264	(410,183)	-2.58%
32	Treasurer	(1,139,532)	(1,527,071)	(387,539)	-34.01%	-	-	-	-	(1,139,532)	(1,527,071)	(387,539)	-34.01%
33	UW Extension	274,223	310,773	36,550	13.33%	-	-	-	-	274,223	310,773	36,550	13.33%
34	Veterans Services	221,610	237,380	15,770	7.12%	-	-	-	-	221,610	237,380	15,770	7.12%
35	Family Court Services	-	1,807,874	1,807,874	100.00%	-	-	-	-	-	1,807,874	1,807,874	100.00%
General Fund Totals		14,742,653	14,035,588	(707,065)	-4.80%	-	148,362	148,362	-	14,742,653	14,183,950	(558,703)	-3.79%
40	Health Department	914,512	938,368	23,856	2.61%	-	-	-	-	914,512	938,368	23,856	2.61%
60	Human Services	9,540,315	9,615,884	75,569	0.79%	71,554	302,179	230,625	100.00%	9,611,869	9,918,063	306,194	3.19%
80	Debt Service	4,029,243	4,061,985	32,742	-	-	-	-	-	4,029,243	4,061,985	32,742	0.81%
90	Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	0.00%
50	Highway Department	2,003,630	2,194,077	190,447	9.51%	4,300,000	4,119,000	(181,000)	-4.21%	6,303,630	6,313,077	9,447	0.15%
70	MIS Department	254,259	(191,000)	(445,259)	-	-	191,000	191,000	-	254,259	-	(254,259)	-
Total		\$ 31,484,612	\$ 30,654,902	\$ (829,710)	-2.64%	\$ 4,371,554	\$ 4,760,541	\$ 388,987	8.90%	\$ 35,856,166	\$ 35,415,443	\$ (440,723)	-1.23%
Operating levy		\$ 25,363,387	\$ 24,462,669	\$ (900,718)	-3.55%	\$ 4,371,554	\$ 4,760,541	\$ 388,987	8.90%	\$ 29,734,941	\$ 29,223,210	\$ (511,731)	-1.72%
Debt levy		4,029,243	4,061,985	32,742	-	-	-	-	-	4,029,243	4,061,985	32,742	0.81%
Countwide levy		29,392,630	28,524,654	(867,976)	-2.95%	4,371,554	4,760,541	388,987	8.90%	33,764,184	33,285,195	(478,989)	-1.42%
Health levy		914,512	938,368	23,856	2.61%	-	-	-	-	914,512	938,368	23,856	2.61%
Library levy		1,177,470	1,191,880	14,410	1.22%	-	-	-	-	1,177,470	1,191,880	14,410	1.22%
Total		\$ 31,484,612	\$ 30,654,902	\$ (829,710)	-2.64%	\$ 4,371,554	\$ 4,760,541	\$ 388,987	8.90%	\$ 35,856,166	\$ 35,415,443	\$ (440,723)	-1.23%

2024

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Adopted Mill Rate Summary

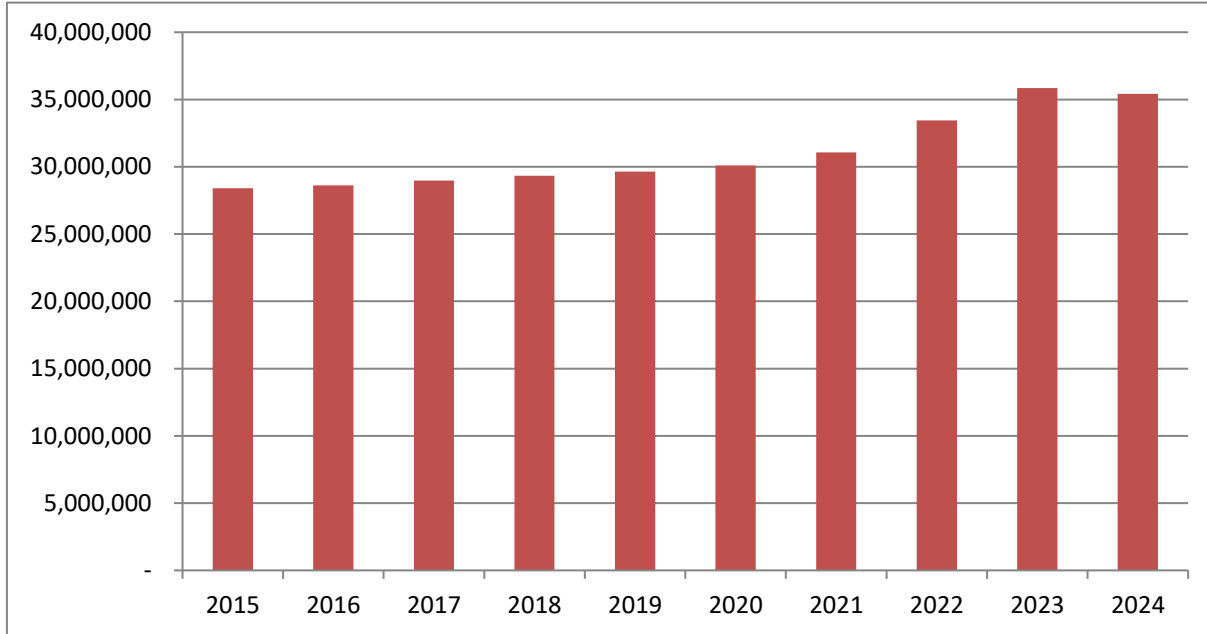
	Countywide (total)							Chg from			
	Year	Equalized Value	Tax Levy	Levy \$ Change	Chg from Pr Yr	Mill Rate	Chg from Pr Yr	Year	Tax Levy	Levy \$ Change	Pr Yr
	2015	6,036,629,100	26,510,891	1,409,581	5.62%	4.3917	2.96%	2015	28,398,206	1,393,839	5.16%
	2016	6,177,155,800	26,743,522	232,631	0.88%	4.3294	-1.42%	2016	28,620,964	222,758	0.78%
	2017	6,299,618,300	27,068,827	325,305	1.22%	4.2969	-0.75%	2017	28,977,345	356,381	1.25%
	2018	6,575,416,500	27,357,982	289,155	1.07%	4.1606	-3.17%	2018	29,325,605	348,260	1.20%
	2019	6,923,882,000	27,636,322	278,340	1.02%	3.9914	-4.07%	2019	29,650,834	325,229	1.11%
	2020	7,363,259,200	28,045,222	408,900	1.48%	3.8088	-4.58%	2020	30,093,660	442,826	1.49%
	2021	7,789,414,400	29,051,683	1,006,461	3.59%	3.7296	-2.08%	2021	31,080,960	987,300	3.28%
	2022	8,324,422,600	31,392,371	2,340,688	8.06%	3.7711	1.11%	2022	33,441,724	2,360,764	7.60%
	2023	9,810,057,600	33,762,184	2,369,813	7.55%	3.4416	-8.74%	2023	35,856,166	2,414,442	7.22%
	2024	10,869,930,000	33,285,195	(476,989)	-1.41%	3.0621	-11.03%	2024	35,415,443	(440,723)	-1.23%

	Library System						
	Year	Equalized Value	Tax Levy	Levy \$ Change	Chg from Pr Yr	Mill Rate	Chg from Pr Yr
	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%
	2024	5,437,603,400	1,191,880	12,410	1.05%	0.2192	-8.80%

	Health Dept						
	Year	Equalized Value	Tax Levy	Levy \$ Change	Chg from Pr Yr	Mill Rate	Chg from Pr Yr
	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%
	2024	9,463,009,300	938,368	23,856	2.61%	0.0992	-6.70%

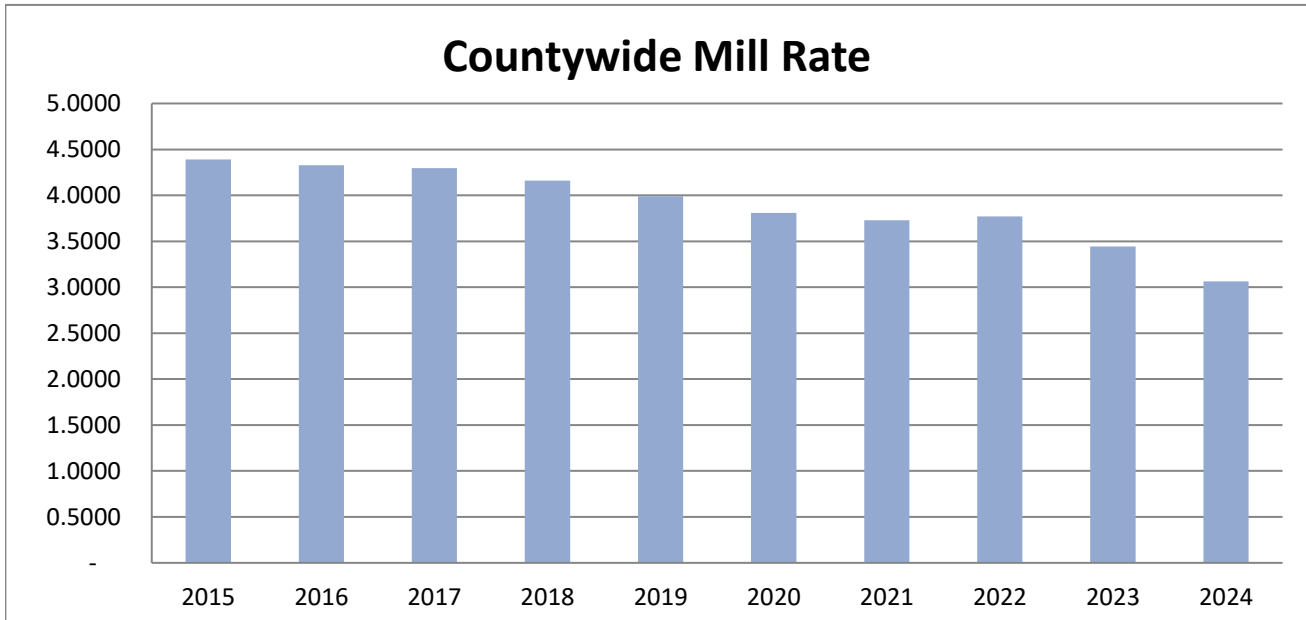
Total Tax Levy

(Includes Library, Health Department and Debt Service Levy)



Year	Tax Levy	Levy Change	Rate of Change
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%
2024	35,415,443	(440,723)	-1.23%

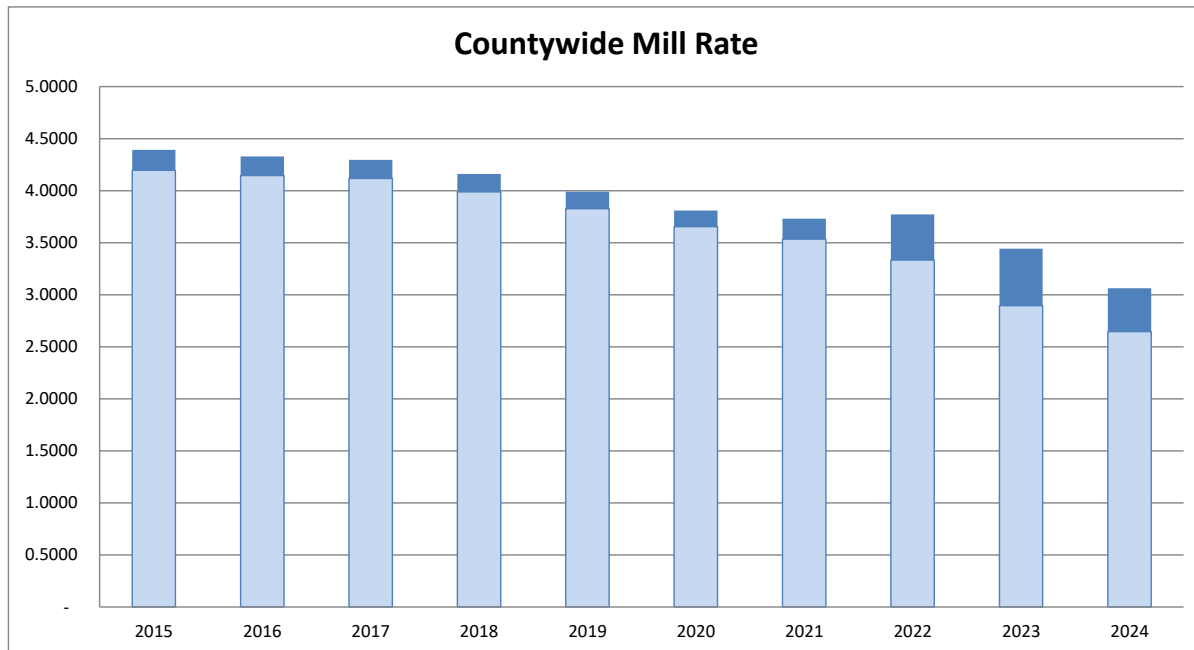
Countywide Mill Rate



Year	Equalized Value	Tax Levy	Levy \$ Change	Chg from Pr Yr	Mill Rate	Chg from Pr Yr
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%
2023	9,810,057,600	33,762,184	2,369,813	7.55%	3.4416	-8.74%
2024	10,869,930,000	33,285,195	(476,989)	-1.41%	3.0621	-11.03%

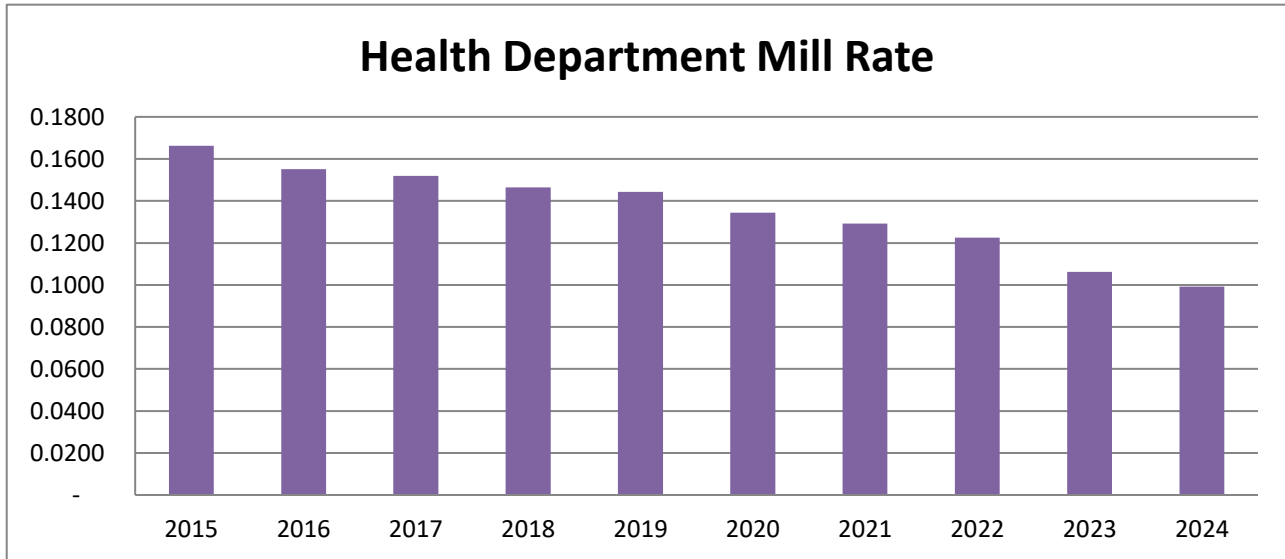
Countywide Mill Rate

(Break down of General and Debt)



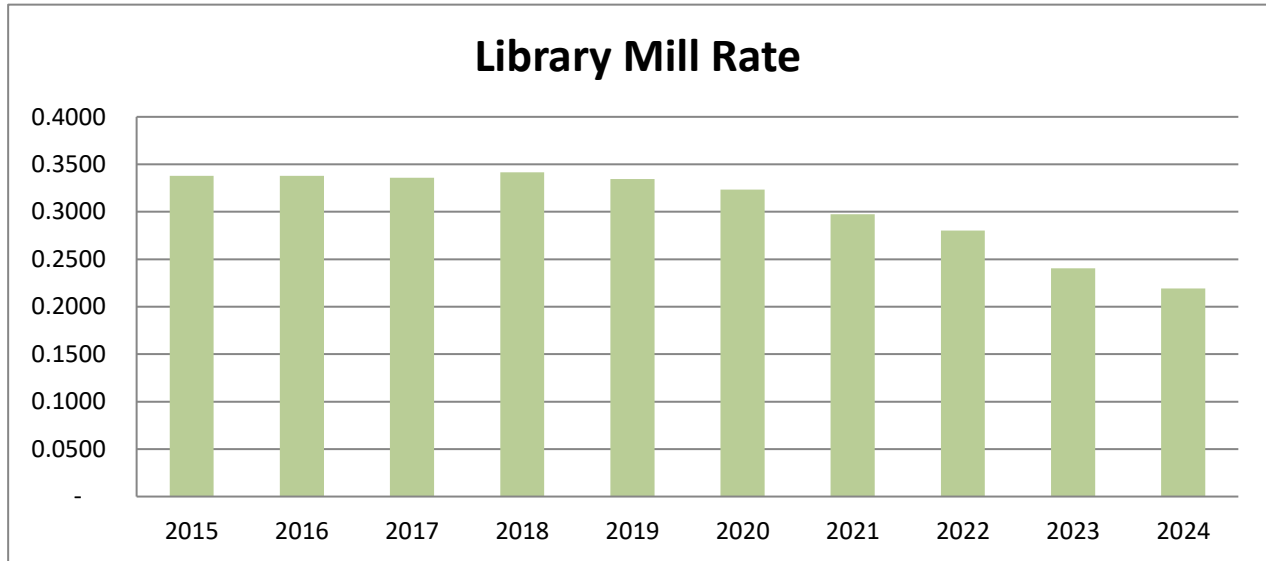
Year	Equalized Value	General Levy	Debt Levy	Tax Levy	Levy \$ Change	Chg from Pr Yr	Mill Rate General	Mill Rate Debt	Total Mill Rate	Chg from Pr Yr
2015	6,036,629,100	25,330,795	1,180,096	26,510,891	1,409,581	5.62%	4.1962	0.1955	4.3917	2.96%
2016	6,177,155,800	25,605,238	1,138,284	26,743,522	232,631	0.88%	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	28,389,228	5,372,956	33,762,184	2,369,813	7.55%	2.8939	0.5477	3.4416	-8.74%
2024	10,869,930,000	28,753,723	4,531,472	33,285,195	(476,989)	-1.41%	2.6453	0.4169	3.0621	-11.03%

Health Department Mill Rate



Year	Equalized Value	Tax Levy	Levy \$ Change	Chg from Pr Yr	Mill Rate	Chg from Pr Yr
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%
2024	9,463,009,300	938,368	23,856	2.61%	0.0992	-6.70%

Library System Mill Rate



Year	Equalized Value	Tax Levy	Levy \$ Change	Chg from Pr Yr	Mill Rate	Chg from Pr Yr
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%
2024	5,437,603,400	1,191,880	12,410	1.05%	0.2192	-8.80%

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 2024, the revenue from taxes is estimated at \$29,731,526. This is a decrease of \$410,160 from the adopted 2023 budget, and is due to decreasing debt service levy. Jefferson County called its 2013A general obligation bond 10 years early, and this has a positive impact on the tax levy for 2024 and beyond. Net new construction gave the County the ability to increase the operating levy limit by \$388,975 for 2024. 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 \$600,000 increase from the 2023 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 2023 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 2024 budget to prior year estimated collections (zero growth assumed for 2024).

Intergovernmental Revenues are revenues from other governmental entities in the form of operating grants, entitlements, or shared revenues. For 2024, the revenue from intergovernmental sources is estimated at \$23,853,931. Intergovernmental revenues are budgeted to decrease by \$5.5 million during 2024. This is due almost entirely to the expiration of ARPA dollars, with ARPA spending projected to taper off in 2024 as the grant period closes (see the ARPA section of this budget book for further details on the County's plan for administering these funds). Due to changes in legislation, state shared revenue is projected to increase by \$936,265, with incremental increases in future years as shared revenue is now tied to sales tax collections at the state level. Also, as local utility infrastructure comes online, the County expects utility aid to increase by \$200,000. 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 2024 are estimated to be at approximately \$18,021,193, which is an increase of \$2.8 million from the 2023 adopted budget. Public Charges in the Human Services department is projected to increase by \$2.9 million, as Human Services is forecasting increases in charges related to medical assistance. However Fair Park charges are estimated to decrease by \$213,000. 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 2024 is \$3,161,808, which is an increase of \$299,924. 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 2024, the revenue from taxes is at \$6,313,077. This is an increase of \$9,447 from the 2023 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 2024, the revenue from intergovernmental charges is estimated at \$3,253,693, which is a decrease of \$51,846 from the 2023 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 2024, the budgeted amount for intergovernmental revenues is at \$2,673,369, which is a decrease of \$1,255,530 from the 2023 adopted budget.

Governmental Funds

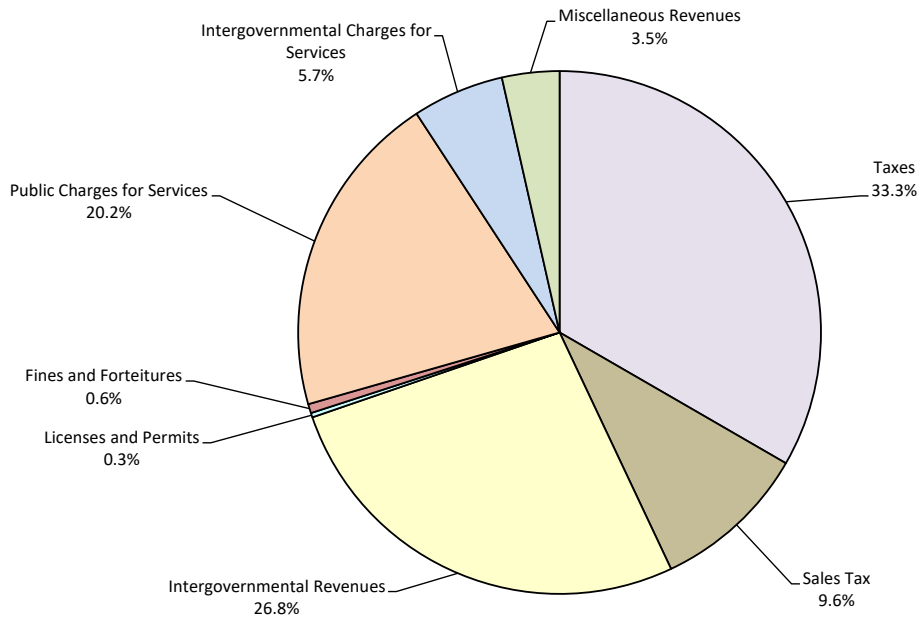
Fiscal Year	Taxes	Sales Tax	Inter-Governmental	Licenses & Permits	Fines & Forfeitures	Public	Inter-Governmental	Misc.	Total
						Charges for Services	Charges for Services		
2015	23,497,697	5,541,031	12,991,083	166,970	399,700	6,907,161	3,587,218	1,471,369	54,562,229
2016	23,902,075	6,068,648	12,728,182	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	28,891,632	8,659,702	22,199,796	239,834	472,449	12,060,127	2,149,313	1,396,626	76,069,479
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
2024	29,731,526	8,600,000	23,853,931	243,625	504,600	18,021,193	5,055,449	3,161,808	89,172,132

Enterprise Funds

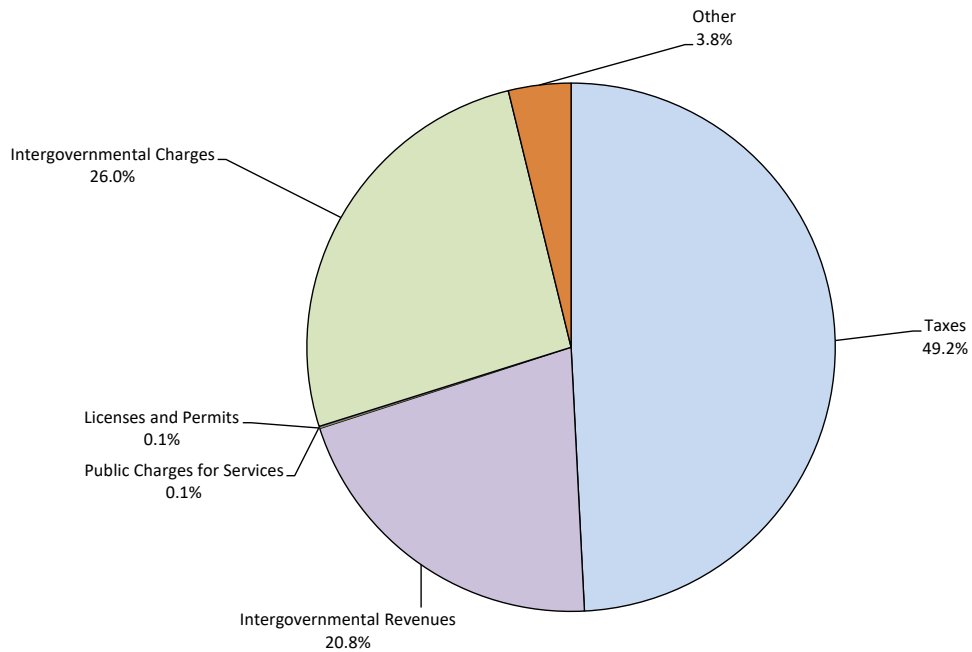
Fiscal Year	Taxes	Inter-Governmental	Licenses & Permits	Public	Inter-Governmental	Misc.	Total
				Charges for Services	Charges for Services		
2015	5,743,609	1,770,817	7,425	6,200	2,896,238	107,339	10,531,628
2016	5,808,537	1,833,838	7,725	10,200	3,228,299	100,918	10,989,517
2017	5,694,096	1,829,209	7,750	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	3,438,109	-	-	2,608,930	369,918	12,235,468
2023	6,303,630	3,928,899	7,000	11,000	3,305,539	135,488	13,691,556
2024	6,313,077	2,673,369	6,800	10,000	3,253,693	190,237	12,447,176

Note: All revenues presented are based on actual results from 2015-2022. The 2023 and 2024 projections are the adopted budget revenues.

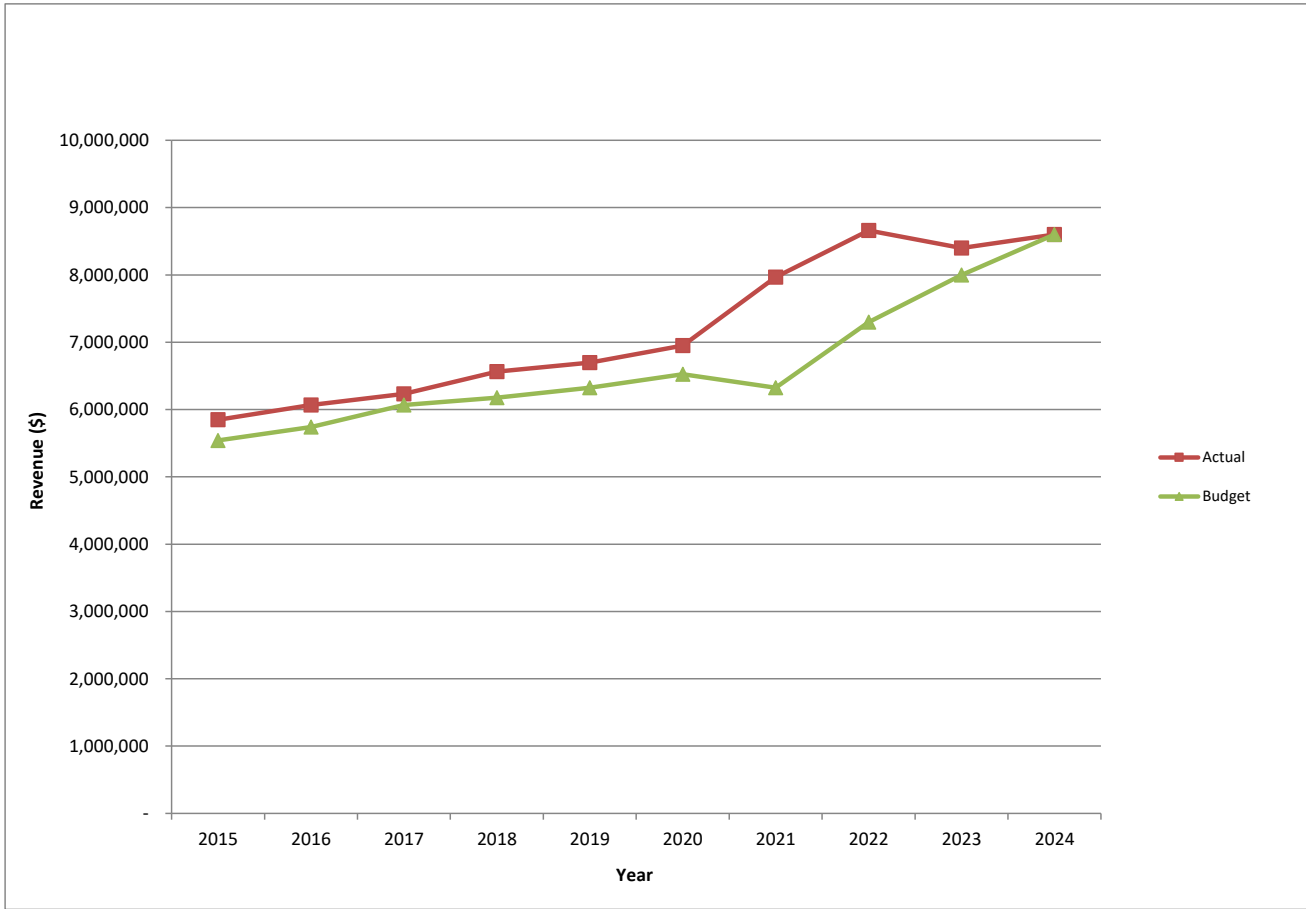
Sources of Revenues-Governmental Funds



Sources of Revenues-Enterprise Fund

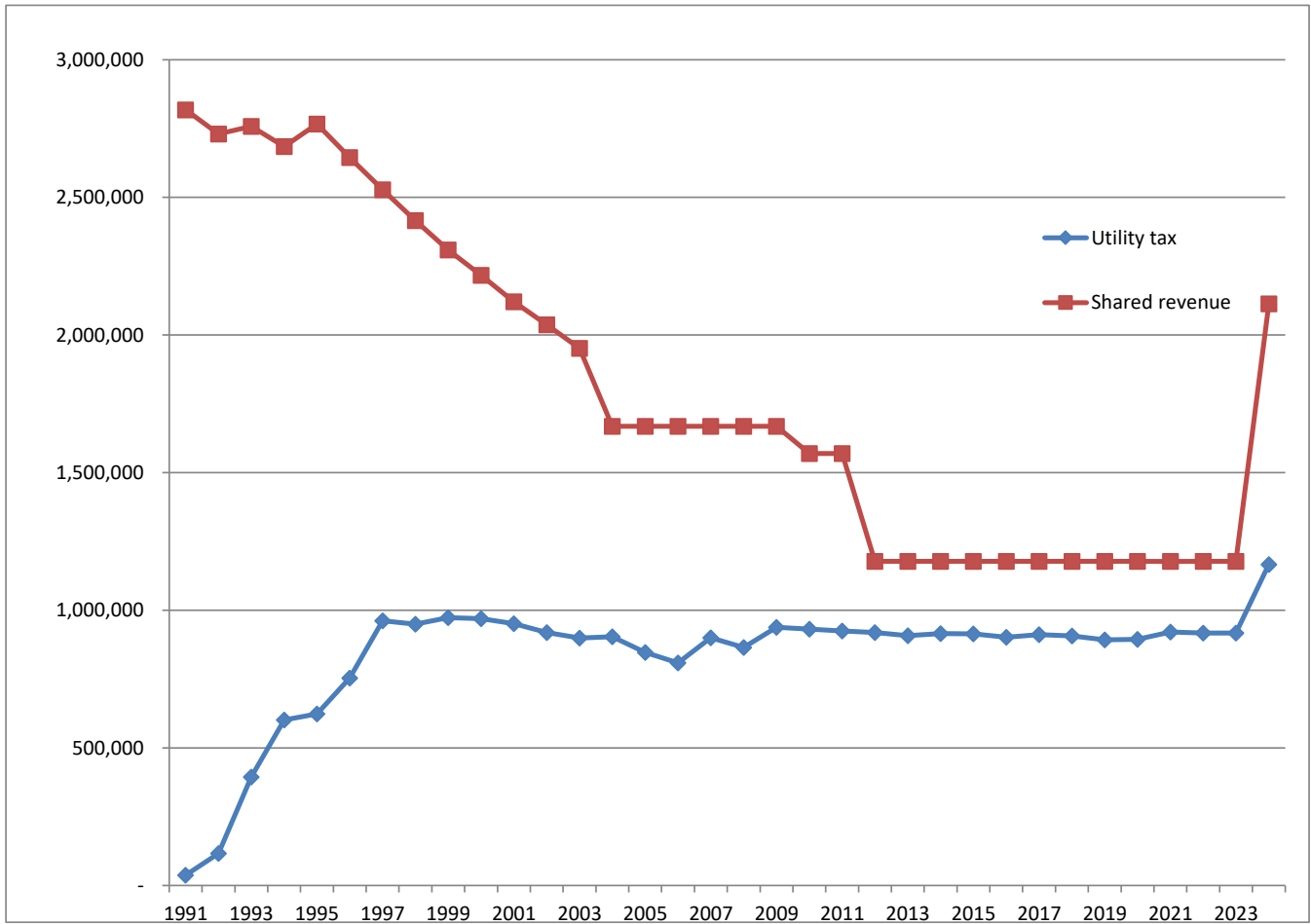


Sales Tax Revenue Analysis



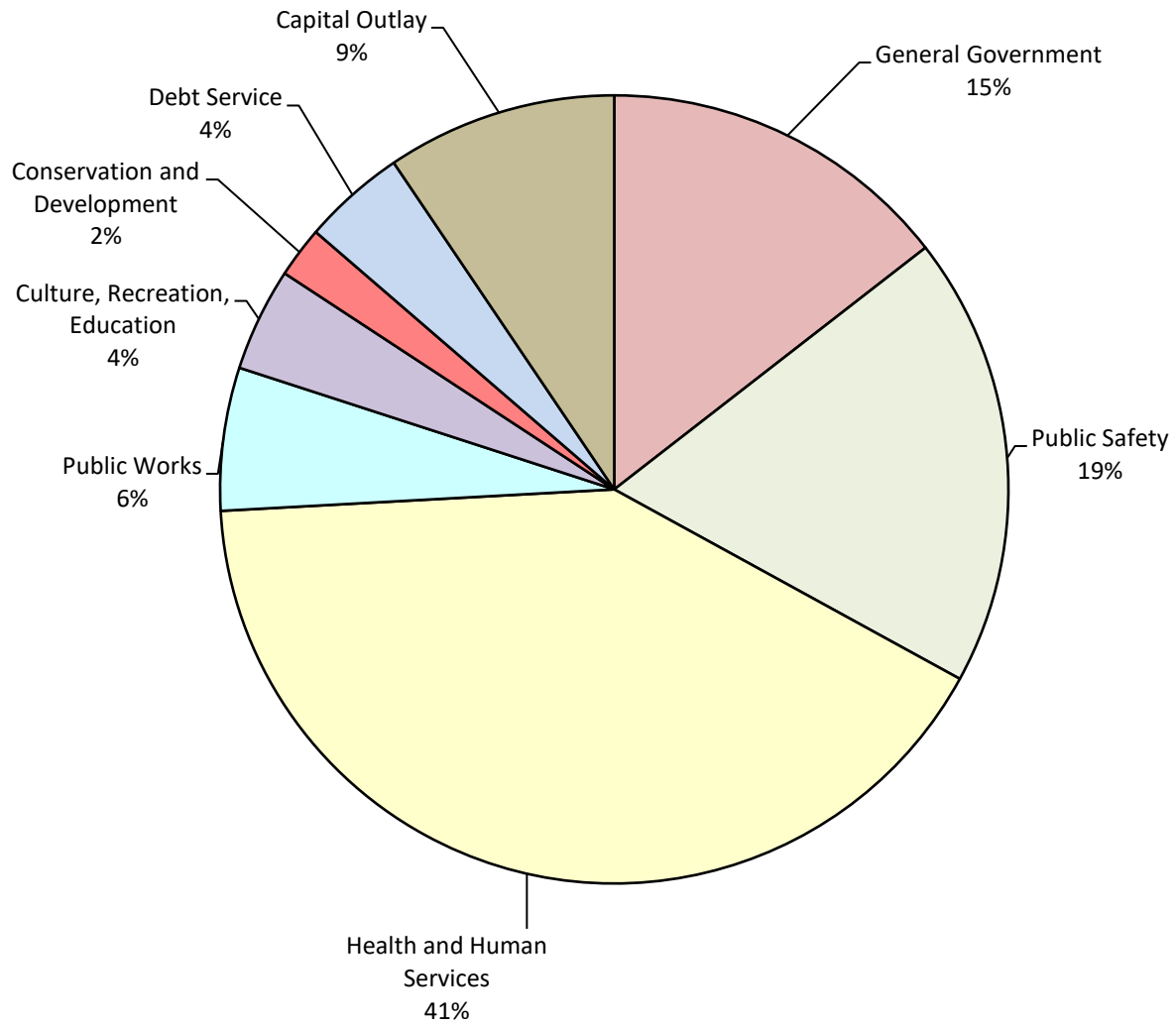
Year	Actual				Budget				Actual vs. Budget			
	Actual Revenue	Percent Change Prior Year	Rolling 3 year Average	Rolling 5 year Average	Budget	Percent Change Prior Year	Rolling 3 year Average	Rolling 5 year Average	Actual vs. Budget	Percent from Actual	Rolling 3 year Average	Rolling 5 year Average
2015	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	8,659,702	8.69%	9.04%	6.89%	7,300,000	15.42%	5.17%	4.73%	1,359,702	18.63%	17.03%	12.66%
2023	8,400,000	Est -3.00%	6.78%	5.22%	8,000,000	9.59%	7.31%	5.51%	400,000	5.00%	16.53%	12.40%
2024	8,600,000	Est 2.38%	2.69%	5.30%	8,600,000	7.50%	10.83%	6.52%	-	0.00%	7.88%	11.22%

Shared Revenue Analysis



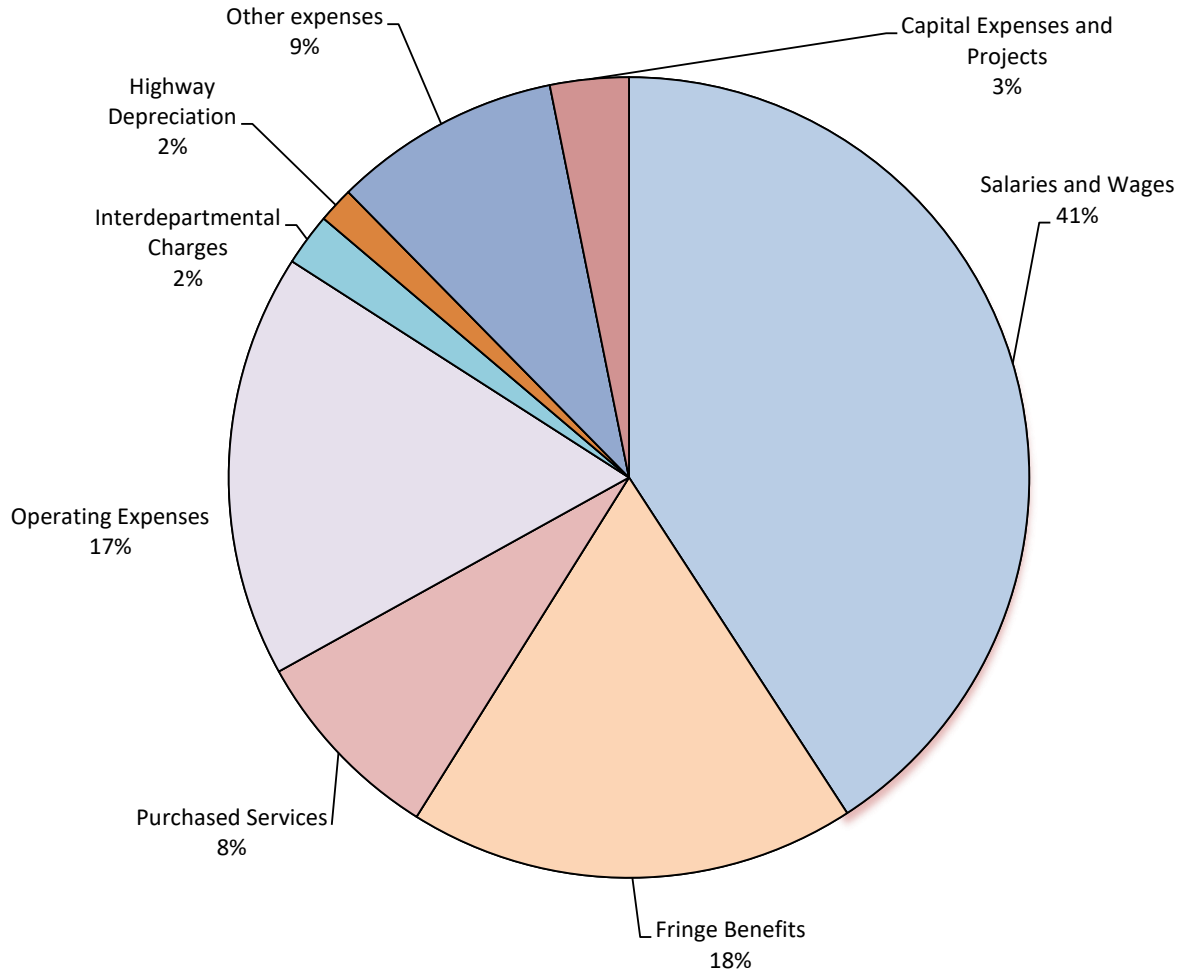
Year	Utility Tax Revenue				General Shared Revenue			
	Utility Tax Revenue	Percent Change Prior Yr	Rolling 3 year Average	Rolling 5 year Average	General Shared Revenue	Percent Change Prior Yr	Rolling 3 year Average	Rolling 5 year Average
2015	914,669	-0.02%	-0.16%	-0.35%	1,177,263	0.00%	0.00%	-5.00%
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	916,725	-0.46%	0.91%	0.13%	1,177,235	0.00%	0.00%	0.00%
2023	est 916,725	0.00%	0.84%	0.26%	1,177,235	0.00%	0.00%	0.00%
2024	est 1,166,725	27.27%	8.94%	6.00%	2,113,500	79.53%	26.51%	15.91%

Major Expenditures by Function-All Funds



General Government	\$	15,913,655
Public Safety		19,674,223
Health and Human Services		43,764,846
Public Works		6,237,915
Culture, Recreation, Education		4,472,774
Conservation and Development		1,780,466
Debt Service		4,531,472
Capital Outlay		10,050,201
Total	\$	106,425,552

Expenditure by Account Category



Salaries and Wages	\$	43,448,005
Fringe Benefits		19,240,988
Purchased Services		8,560,864
Operating Expenses		18,232,123
Interdepartmental Charges		2,254,145
Highway Depreciation		1,529,250
Other expenses		9,784,976
Capital Expenses and Projects		3,375,201
Total	\$	106,425,552

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

Future Projections – 2024 – 2028

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 – Property taxes in the General Fund declined from 2023 to 2024 as more levy is being allocated to other funds while the total general fund revenue experiences an increase from sources other than levy. Beyond 2024, property tax growth is expected to resume its historical pace of approximately 1.5% per year.

Sales tax – in the past two years, sales tax growth has been unprecedented, expanding by 14.6% in 2021 and 8.7% 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 average historical rates.

Other taxes – this item mainly includes real estate transfer tax. Growth in this area is expected to 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 near 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 briefly as a result of a reset in the Fair Park, then resume modest growth for the future.

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 individual wage growth will continue to rise beyond that, 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.

Other costs – This line is comprised mainly of insurance allocations that are expected to continue to rise at a rate that exceeds inflation.

Transfers out – this line consists of transfers out to other funds. It is the goal of Jefferson County to make each fund self-sustaining in a typical year. During 2023, the County transferred approximately \$2.1 million to the debt service fund for the full satisfaction of its 2013A general obligation bond.

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							
	2023	2024	% Δ	2025	% Δ	2026	% Δ	2027	% Δ	2028	% Δ
REVENUES											
Property Taxes	14,742,652	14,183,950	-3.8%	14,396,709	1.5%	14,612,660	1.5%	14,831,850	1.5%	15,054,328	1.5%
Sales Tax	8,000,000	8,600,000	7.5%	8,944,000	4.0%	9,301,760	4.0%	9,673,830	4.0%	10,060,783	4.0%
Other Taxes	589,150	629,160	6.8%	635,452	1.0%	644,984	1.5%	654,659	1.5%	664,479	1.5%
Intergovernmental Revenues	7,646,295	8,230,172	7.6%	9,318,228	3.5%	9,644,366	3.5%	9,981,919	3.5%	10,331,286	3.5%
Licenses & Permits	247,710	243,625	-1.6%	246,061	1.0%	248,522	1.0%	251,007	1.0%	253,517	1.0%
Fines & Forfeitures	466,200	504,600	8.2%	507,123	0.5%	509,659	0.5%	512,207	0.5%	514,768	0.5%
Charges For Services	3,945,327	3,796,961	-3.8%	3,853,915	1.5%	3,930,993	2.0%	4,009,613	2.0%	4,089,805	2.0%
Intergovernmental Charges	2,294,067	1,346,489	-41.3%	1,366,686	1.5%	1,387,186	1.5%	1,407,994	1.5%	1,429,114	1.5%
Miscellaneous Revenue	754,185	2,985,608	295.9%	2,985,608	0.0%	2,985,608	0.0%	2,985,608	0.0%	2,985,608	0.0%
TOTAL REVENUE	38,685,586	40,520,565	4.7%	42,253,782	4.3%	43,265,738	2.4%	44,308,687	2.4%	45,383,688	2.4%
EXPENDITURES											
Salaries	18,515,130	20,300,055	9.6%	21,112,057	4.0%	21,956,539	4.0%	22,834,801	4.0%	23,748,193	4.0%
Benefits	7,782,313	8,031,455	3.2%	8,031,455	0.0%	8,593,657	7.0%	9,195,213	7.0%	9,838,878	7.0%
Services	3,937,399	3,981,561	1.1%	4,180,639	5.0%	4,389,671	5.0%	4,521,361	3.0%	4,657,002	3.0%
Operating costs	3,953,103	3,867,834	-2.2%	4,061,226	5.0%	4,264,287	5.0%	4,392,216	3.0%	4,523,982	3.0%
Capital Outlay	3,103,856	2,515,541	-19.0%	950,969	-62.2%	747,500	-21.4%	896,164	19.9%	736,704	-17.8%
Other	1,462,094	1,591,851	8.9%	1,703,281	7.0%	1,822,511	7.0%	1,950,087	7.0%	2,086,593	7.0%
Transfers	2,309,946	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Internal Charges	801,683	920,939	14.9%	948,567	3.0%	977,024	3.0%	1,006,335	3.0%	1,036,525	3.0%
Contingency	1,400,000	799,999	-42.9%	800,000	0.0%	800,000	0.0%	800,000	0.0%	800,000	0.0%
TOTAL EXPENDITURES	43,265,524	42,009,235	-2.9%	41,788,194	-0.5%	43,551,189	4.2%	45,596,177	4.7%	47,427,877	4.0%
OPERATING SURPLUS / (DEFICIT)	(4,579,938)	(1,488,670)		465,588		(285,451)		(1,287,490)		(2,044,189)	
BEGINNING FUND BALANCE	39,452,374	34,872,436		33,383,766		33,849,354		33,563,903		32,276,413	
ENDING FUND BALANCE	34,872,436	33,383,766		33,849,354		33,563,903		32,276,413		30,232,224	

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, 2023

The projection of balances for year end 2023 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, 2023 are projected at \$71,915,716 which is a \$36,921,659 decrease from the December 31, 2022 year-end combined. The primary reason for this is the spending of bond funds for the Courthouse/Sheriff/Jail improvement project. A summary by fund type is described below.

- General Fund Balance – The General Fund is estimated to end the year with \$35,106,048 in fund balance, which is a decrease of \$4,346,326. Sales tax continues to see robust collection during 2023 and expenditures are tracking closely with budget. However after several years of accumulated surpluses, Jefferson County is spending down its general fund balance. The spend-down relates to three areas: 1) use of fund balance to fund a one-time, two-year 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.
- Health Department Fund Balance - The year end estimate for 2023 is \$817,847. 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 2023. However, a transfer of excess levy from the Human Services fund to the General Fund in the amount of \$445,080 will cause a 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 have carried forward and are applied to interest on the debt during 2023 and 2024.
- Capital Projects Fund Balance - The 2023 year-end estimated fund balance is \$0. Although the Courthouse/Sheriff/Jail improvement project will not be completed in 2023, an estimate of remaining fund balance is difficult to determine at this time. Remaining project funds will be applied to the Capital Projects Fund budget after year-end close when the balances are determined.

- Highway Department – This fund accounts for construction, rehabilitation, and repairs of local highways. Fund balance is projected at \$32,679,442.
- 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, 2024

The year-end 2024 projection is based on 2024 budgeted revenues and expenditures. At the end of 2024, the total combined fund balances are estimated at \$70,568,664. 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 2022 results, carryovers of restricted, committed and assigned balances from 2022 to 2023, and working capital requirements based on certain estimated 2024 expenditures.

In 2022, the fund balance in the general fund was \$39,452,374. \$38,826,426 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 surplus of \$624,948 of unrestricted fund balance, which the Board of Supervisors has authorized for future projects and 2024 budgeted expenditures. Highway department fund balance was \$32,679,442 at the end of 2022. Of this balance, \$23,551,886 of the department’s fund balance represented its investment in capital assets net of accumulated depreciation, \$175,189 is restricted for road projects and \$1,640,165 is restricted for payment of pension benefits, and the remaining \$7,312,202 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 Policy Application

For Budget Year 2024

	General Fund		Health Department
Audited fund balance, 12/31/22	\$ 39,452,374		
Unadjusted fund balance, 12/31/22		39,452,374	817,847
Add: Transfer from Human Services			
Less non-spendable fund balances:			
Inventory	(25,877)		
Deposits held by WMMIC (\$783,000-not included in policy)	-		
Delinquent property taxes	(981,754)		
RLF receivable	(450,000)		
Prepaid expenditures	<u>(1,020,041)</u>	(2,477,672)	(23,131)
Less restricted fund balances			
Other restricted fund balances by departments	<u>(1,916,800)</u>	(1,916,800)	-
Less committed fund balances			
Liability insurance claims outstanding (including IBNR)	<u>(981,152)</u>	(981,152)	
Less assigned fund balances			
Fund balance applied against 2023 tax levy	23,760		
Fund balance applied against 2023 tax levy-Health	-		-
Current year projected use of fund balance	(4,346,326)		
Other assigned fund balances by departments	(3,773,663)		-
Fund balance assigned for 2022 MIS budget	<u>-</u>	(8,096,229)	
Vested holiday pay	(1,999)		
Vested sick pay reserve	(1,057,515)		
Elected sick pay reserve	(68,568)		
Vested vacation pay reserve	(2,128,671)		
Vested comp pay reserve	<u>(52,509)</u>	(3,309,262)	
Add loss/(subtract gain) on unrealized market value of investments		<u>1,599,876</u>	
Unassigned fund balance, 12/31/22		24,271,134	794,716
Working Capital			
Total budgeted expenditures (2023 budget)	94,584,743		2,008,379
Working capital (required two month minimum)	(15,764,124)		(334,730)
Working capital (three months goal)	<u>(7,882,062)</u>	(23,646,186)	<u>(167,365)</u>
Unassigned fund balance less working capital 12/31/22		<u>624,948</u>	292,621
Net "available" unassigned fund balance		624,948	292,621

* 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.

Fund Balance Report

Year	General Fund	Health Dept	Human Services	Debt Service	Capital Projects	Highway Dept	MIS Dept	Fleet Management	Totals
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
Revenues	21,964,513	1,145,465	22,304,603	-	1,763,266	6,416,957	1,937,372	182,095	55,714,271
Expenditures	36,821,792	1,982,776	30,940,015	3,839,843	10,592,173	12,280,878	1,952,685	216,499	98,626,661
Other Financing Sources/(Uses)	(1,662,745)	-	(1,228,445)	1,630,818	30,635,000	-	-	286,000	29,660,628
Tax Levy	15,445,907	892,942	8,916,065	3,636,718	-	5,818,511	15,313	-	34,725,456
Balance 12/31/22	39,452,374	817,847	2,138,061	1,813,200	31,231,620	32,679,442	-	704,831	108,837,375
2023									
Balance 1/1/23	39,452,374	817,847	2,138,061	1,813,200	31,231,620	32,679,442	-	704,831	108,837,375
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	39,586,620	13,691,556	2,171,478	261,960	143,411,662
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	35,106,048	817,847	2,138,061	469,487	-	32,679,442	-	704,831	71,915,716
2024									
Estimated Balance 1/1/24	35,106,048	817,847	2,138,061	469,487	-	32,679,442	-	704,831	71,915,716
Budgeted Revenues	26,336,615	1,085,025	30,442,999	-	-	6,134,099	2,205,128	385,877	66,589,743
Budgeted Expenditures	44,376,171	2,023,393	40,456,335	4,531,472	-	12,447,176	2,205,128	385,877	106,425,552
Budgeted Other Financing Sources/(Uses)	2,978,041	-	95,274	-	-	-	-	-	3,073,315
Tax Levy	14,183,950	938,368	9,918,062	4,061,985	-	6,313,077	-	-	35,415,442
Estimated Balance 12/31/24	34,228,483	817,847	2,138,061	-	-	32,679,442	-	704,831	70,568,664

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 for health insurance surcharge	750,000	-	-	-	750,000
General Revenues	11003	699700		Revolving Loan Fund	-	-	443,849	-	443,849
Economic Development	11901	699700		JCEDC, non-lapsing request	-	338,724	-	-	338,724
Economic Development	11901	699701		JCEDC, vested benefits	-	20,386	-	-	20,386
Fair Park	12103	699800		Restricted donations	-	35,969	-	-	35,969
Land & Water	12404	699700	24404	Multi-Discharger Variance Grant	-	57,700	-	-	57,700
Land & Water	12407	699800		Farmland Preservation, non-lapsing request-capital	-	-	52,490	-	52,490
Land Information	12503	699700		Statutorily restricted funds	-	284,918	-	-	284,918
Parks	12801	699999		Fund balance applied for capital purchases	8,138	-	-	-	8,138
Parks	12803	699700		Carlin Weld restricted donations	-	4,524	-	-	4,524
Parks	12805	699700		Carnes Park non-lapsing request	-	206,944	-	-	206,944
Parks	12807	699700		Garmin Nature Preserve restricted donations	-	6,832	-	-	6,832
Parks	12811	699992		Dog Park, non-lapsing request	-	41,513	-	-	41,513
Planning and Development	12902	699700		Restricted fee collections	-	326,780	-	-	326,780
Sheriff	13101	699999		Fund balance applied for capital purchases	119,427	-	-	-	119,427
Sheriff	13103	699700	90030	Fund balance carried forward for 911 system licenses and maintenance	-	627,551	-	-	627,551
Sheriff	13108	699700		Jail Assessment Funds	-	218,456	-	-	218,456
Sheriff	13109	699700	31908	Restricted Contributions	-	724	-	-	724
Sheriff	13110	699700		Restricted Contributions	-	(717)	-	-	(717)
Sheriff	13110	699992		Restricted Contributions	-	1,717	-	-	1,717
Sheriff	13111	699992		Drug Restitution, non-lapsing request	-	3,977	-	-	3,977
Sheriff	13112	699992		Vehicle Forfeiture Replacement, non-lapsing request	-	315	-	-	315
Sheriff	13113	699992		Drug Task Force	-	4,024	-	-	4,024
Sheriff	13114	699700		Federal Forfeiture, non-lapsing request	-	222,032	-	-	222,032
Sheriff	13115	699700		CEASE, non-lapsing request	-	201	-	-	201
Sheriff	13116	699700		State Forefeiture, non-lapsing request	-	37,027	-	-	37,027
UW Extension	13302	699700		UWX Program Education	-	998	-	-	998
UW Extension	13303	699700		UWX Ag Programming	-	6,309	-	-	6,309
UW Extension	13303780	699700		UWX Ag Gardener	-	2,511	-	-	2,511
UW Extension	13303781	699700		UWX Ag Pesticide	-	7,203	-	-	7,203
UW Extension	13303782	699700		UWX Ag Tractor Safety	-	4,255	-	-	4,255
Veterans Services	13402	699992		Veterans Relief	-	20,829	-	-	20,829
General Fund totals					877,565	2,481,702	496,339	-	3,855,606
Debt Service	3	594850		Bond premium to fund debt service	-	469,487	-	-	469,487
Human Services	61169900	611103		Transfer in from General Fund for capital purchases	-	-	-	95,274	95,274
Grand Totals					877,565	2,951,189	496,339	95,274	4,420,367

2024 POSITION CHANGES

Department	Position Title	Action	Requested by Department Head	Recommended by County Administrator	Recommended by Finance Committee	Adopted by County Board	Comments
Clerk of Courts Office	Deputy Court Clerk I/II (1.0 FTE)	Create	Yes	Yes	Yes	Yes	The elimination of the part-time Deputy Court Clerk I/II position is contingent on the creation of the full-time Deputy Court Clerk I/II position. Both positions are funded 100% with tax levy. Total Cost: \$52,231.22. Total Tax Levy Cost: \$52,231.22.
	Deputy Court Clerk I/II (.48 FTE)	Eliminate	Yes	Yes	Yes	Yes	
County Clerk Office	Deputy Elections Clerk (.5 FTE)	Fund (.02 FTE)	Yes	Yes	Yes	Yes	The Funding of the part-time Deputy Elections Clerk position to 20 hours is contingent on the funding of the part-time position in the Treasurer's Office. This position will be shared full-time (1.0) between the County Clerk and the Treasurer offices at 50% in each Office and are funded 100% with tax levy. Total Cost: \$16,660.74. Total Tax Levy Cost: \$16,660.74.
Court Support Services Department	Register in Probate/ Circuit Court Commissioner (1.0)	Eliminate	No	Yes	Yes	Yes	The Register in Probate/Circuit Court Commissioner position was unfunded in the 2023 budget. Total Savings: \$0.00. Total Tax Levy Savings: \$0.00.
Economic Development Department	Revolving Loan Manager - LTE (.48 FTE)	Eliminate	Yes	Yes	Yes	Yes	The Revolving Loan Manager position is currently funded 100% with grants. Total Savings: \$41,513.28. Total Tax Levy Savings: \$0.00
Fair Park Department	Advanced Program Assistant	Create	No	No	Yes	Yes	The creation if the Administrative Specialist II position is fully funded with tax levy. Total Cost: \$73,883.60. Total Tax Levy Cost: \$73,883.60.
	Events and Operations Manager	Unfund	No	Yes	Yes	Yes	The Events and Operations Manager position is fully funded with tax levy of \$130,716.85. Total Savings: \$111,476.85. Total Tax Levy Savings: \$111,476.85. Note: Position is currently filled. Potential unemployment cost of \$19,240.
Health Department	Public Health Nurse (pool)	Eliminate	Yes	Yes	Yes	Yes	The Public Health Nurse - pool position was unfunded in the 2023 budget. Total Savings: \$0.00. Total Tax Levy Savings: \$0.00.
	Epidemiologist (1.0 FTE)	Eliminate	Yes	Yes	Yes	Yes	The Epidemiologist position was unfunded in the 2023 budget. Total Savings: \$0.00. Total Tax Levy Savings: \$0.00.
Human Services Department- Administrative Services Division	Administrative Specialist I (1.0 FTE)	Create	Yes	Yes	Yes	Yes	The elimination of the part-time Administrative Specialist I position is contingent on the creation of the full-time Administrative Specialist I position. Both positions are funded 100% with Medicaid funding. Total Cost: \$54,345.37. Total Tax Levy Cost: \$0.00.
	Administrative Specialist I (.48 FTE)	Eliminate	Yes	Yes	Yes	Yes	
	Medical Office Assistant (1.0)	Create	Yes	Yes	Yes	Yes	The Medical Office Assistant is fully funded through both Clinic billing and Insurance billing, and WIMCR fees. Total Cost: \$81,514.81. Total Tax Levy Cost: \$0.00.

Human Services Department- Behavioral Health Division	Clinic Supervisor (1.0 FTE)	Create	Yes	Yes	Yes	Yes	The Clinic Supervisor position is fully funded through WIMCR fees, Medicare/Medicaid billing in CCS, and Insurance billing. Total Cost: \$122,110.26. Total Tax Levy Cost: \$0.00.
	Lead Intake Worker (1.0 FTE)	Create	Yes	Yes	Yes	Yes	The elimination of the full-time Intake Worker position in Crisis Services is contingent on the creation of the full-time Lead Intake Worker position in Crisis Services. Both positions are funded 100% with Department of Human Service Youth Crisis Stabilization Facilities grants. Total Cost: \$2,249.06. Total Tax Levy Cost: \$0.00.
	Intake Worker (1.0 FTE)	Eliminate	Yes	Yes	Yes	Yes	
Human Services Department- Child and Family Division	CLTS Support and Services Coordinator (2.0 FTE)	Create	Yes	Yes	Yes	Yes	The CLTS Support and Services Coordinator positions are fully funded through Case Management billing. Total Cost: \$183,754.16. Total Tax Levy Cost: \$0.00.
	Children's Long Term Support Supervisor (1.0 FTE)	Create	Yes	Yes	Yes	Yes	The CLTS Support and Services Coordinator positions are fully funded through Case Management billing. Total Cost: \$112,487.79. Total Tax Levy Cost: \$0.00.
Parks Department	Administrative Assistant II (1.0 FTE)	Create	Yes	No	No	No	The elimination of the part-time Administrative Assistant II position is contingent on the creation of the full-time Administrative Assistant II position. Both positions are funded with dog park tag sales and tax levy. Total Cost: \$56,294.03. Total Tax Levy Cost: \$56,294.03
	Administrative Assistant II (.48 FTE)	Eliminate	Yes	No	No	No	
	Natural Resources Interns (.48 FTE)	Create	Yes	Yes	Yes	Yes	The Natural Resources Intern position is funded 100% with Carnes Park revenue. Total Cost: \$16,793.40. Total Tax Levy Cost: 0.00.
Planning and Development Department - Zoning Division	Zoning/Onsite Waste Systems Technician (1.0 FTE)	Eliminate	Yes	Yes	Yes	Yes	The elimination of the full-time Zoning/Onsite Waste Systems Technician is contingent on the creation of the full-time Zoning/Onsite Waste Systems Lead. Both positions are funded with Permit revenues and tax levy. Total Cost: \$1,306.88. Total Tax Levy Cost: \$1,306.88.
	Zoning/Onsite Waste Systems Technician Lead (1.0 FTE)	Create	Yes	Yes	Yes	Yes	
Planning and Development Department - Land Information Division	GIS Specialist II (1.0 FTE)	Create	Yes	Yes	Yes	Yes	The GIS Specialist II position is funded with approximately 45% intergovernmental revenue and 55% tax levy. Total Cost: \$97,030.70. Total Tax Levy Cost: \$53,366.89.
Treasurer Office	Deputy Treasurer (.5 FTE)	Fund (.02 FTE)	Yes	Yes	Yes	Yes	The Funding of the part-time Deputy Treasurer position to 20 hours is contingent on the funding of the part-time Deputy Elections Clerk position in the County Clerk's Office. This position will be shared full-time (1.0) between the County Clerk and the Treasurer offices at 50% in each Office and are funded 100% with tax levy. Total Cost: \$16,660.74. Total Tax Levy Cost: \$16,660.74.

FTE and COST	DEPARTMENT HEAD	COUNTY ADMINISTRATOR	FINANCE COMMITTEE	COUNTY BOARD
Total FTEs Created	11.48	10.48	11.48	11.48
Total FTEs Eliminated	-5.02	-5.54	-5.54	-5.54
Sub-Total (in FTEs)	6.46	4.94	5.94	5.94
Total FTEs Unfunded	0	-1	-1	-1
Total FTEs Funded	0.04	0.04	0.04	0.04
Net Change (in FTEs)	6.5	3.98	4.98	4.98
General Tax-levy change in overall budget	\$196,520.50	\$28,749.62	\$102,633.22	\$102,633.22
Non-County levy change	\$575,405.38	\$575,405.38	\$575,405.38	\$575,405.38

AUTHORIZED POSITION SUMMARY

2022	2023	2024	Change	Type
541	572	582	10	Full-Time Position
27	35	29	-6	Part-Time Position
30	30	30	0	County Board Supervisors (PT)
36	36	39	3	Seasonal/Occasional/LTE Position/Student
634	673	680	7	Total County Positions
18.1	18.1	19.1	1	State Positions
652.1	691.1	699.1	8	Total Positions
25	26	26.44	0.44	Unfunded Positions
627.1	665.1	672.66	7.56	Total Funded Positions

2024 Classification of Authorized Positions

ADMINISTRATION (4.5 FT)

ADMINISTRATION (3.5 FT)

- 1 County Administrator
- 1 Administrative Secretary
- 1 Assistant to the County Administrator
- 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 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
 - 7 Child Support Specialist I/II
 - u* 1 Child Support Specialist I/II
 - u* 1 Coop Student
 - 1 Lead Child Support Specialist
- Note: 2 Asst Corp Counsel budgeted in CSA auth in Corp Couns

CLERK OF COURTS (16 FT, 1 STUDENT)

- 1 Clerk of Circuit Court
- 1 Court Coordinator
- 8 Deputy Court Clerk I/II
- s* 1 Deputy Court Clerk I/II (PT to FT)
- u* 1 Deputy Court Clerk I/II
- 1 Deputy Court Clerk II/III
- 1 Deputy Court Clerk III
- 1 Financial Chief Deputy
- 1 Operations Chief Deputy
- u* 1 Student Intern

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 (2.5 FT, OPTs)

- 1 County Clerk
- 1 Chief Deputy County Clerk
- s* 0.5 Dep Treasurer/Dep Elections Cl (shared FT w/ Treasurer)
Election Pool Assistance (OPT)

COURT SUPPORT SERVICES (12 FT, 1 PT, 8 SE)

- 1 Circuit Court Comm/FCS Director/Reg in Probate
- 1 Administrative Assistant I (PT)
- 1 Child Custody Evaluator
- 1 Circuit Court Commissioner/Deputy Reg in Probate
- 1 Commissioner Legal Specialist
- 3 Deputy Reg. in Probate/Juvenile Cl. II/III
- 1 Family Court Mediator
- 4 Judicial Assistant
- SE* 4 Circuit Court Reporter
- SE* 4 Judge
- e* 1 *eliminate Register in Probate/Circuit Court Commissioner*

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)

- 1 ThriveEd President/JCEDC Executive Director
- u* 1 Investor Relation Specialist
- * 1 Director of Community Development
- 1 Marketing Manager
- 1 Program Assistant
- e* 1 *eliminate Revolving Loan Manager (LTE)*

EMERGENCY MANAGEMENT (2.0 FT)

- 1 Emergency Management Director
- 1 Program Assistant

FAIR PARK (7 FT, 1 OPT, 4 Seasonal, 4 Pool Laborers/Fair Week staff)

- 1 Fair Park Director
- 1 Administrative Assistant II
- n* 1 Administrative Specialist II
- 1 Auctioneer Coordinator (Fair Week pool)
- 1 Building and Grounds Worker I (OPT, 1000 hrs)
- u* 1 Events and Operations Manager
Fair Week (Laborers, Area Superintendents, Auctioneer Coord'r)
- 1 Laborer (Seasonal)
- 2 Maintenance Worker II
- u* 1 Marketing Specialist
- 1 Office Assistant (Seasonal)
- 2 On-Site Caretaker (Seasonal 6 month)
- Pool Laborer/Maintenance 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 (14 FT, 3 PT, 1 pool)

- 1 Director/Health Officer
- 1 Accountant II
- 1 Administrative Assistant II
- 1 Administrative Assistant II (FT Funded PT)
- 1 Community Health Development Worker
- 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
- e eliminate Occasional Pool for Public Health Nurse
- e 1 eliminate Epidemiologist (prev. unfunded)

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 (237 FT, 14 PT, 4 Pool)

- 1 Director of Human Services
- 1 Compliance Officer
- 3 Administrative Specialist I
- n 1 Administrative Specialist I
- e 1 eliminate Administrative Specialist I (PT)

ADMINISTRATIVE SERVICES DIVISION (23 FT, 2 PT)

- 1 Administrative Services Div. Mgr./Deputy Director

ADMINISTRATIVE (6 FT)

- 2 Administrative Assistant I
- 1 Administrative Assistant II
- 1 Medical Office Assistant
- n 1 Medical Office Assistant
- 1 Office Manager

FISCAL (11 FT, 1 PT)

- 1 Accountant I
- 1 Accounting Assistant II (PT)
- r 1 Accounting Specialist I
- 5 Accounting Specialist II
- 1 Accounting Supervisor
- 1 Billing and IT Supervisor
- 1 Financial Intake Worker
- 1 Senior Accounting Supervisor

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 (15 FT, 7 PT, 3 pool)

- 1 Aging & Disability Resource Division Manager
- 1 ADRC Supervisor
- 1 Administrative Assistant II
- 4 Aging & Disability Resource Specialist I
- 1 Aging & Disability Resource Spec Lead Case Mgr.
- 3 Benefits Specialist
- 1 Dementia Care Specialist
- 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
- 1 Registered Nurse

COMPREHENSIVE COMMUNITY SERVICES (40 FT)

- 1 Comprehensive Community Services Manager
- 1 Administrative Assistant II
- 23 CCS Facilitator Associate/I/II
- 1 Licensed Practical Nurse
- 2 Mental Health Professional
- 1 Mental Health Professional FCT
- 5 Psychosocial Rehabilitation Worker
- 1 Psychosocial Rehab Worker/Housing Specialist
- 5 Psychotherapist

CRISIS SERVICES (20 FT, 1 PT, 1 Pool)

- 1 Administrative Assistant I
- 1 Adult Protective Services Case Manager
- 1 Adult Protective Services Lead
- 1 Crisis Services Manager
- 6 Crisis Stabilization Worker
- 1 Group Home Supervisor
- 4 Intake Worker
- n 1 Lead Intake Worker
- 5 Intake After Hours Worker (4 FT, 1 PT)
Pool of Crisis Stabilization Workers
- e 1 eliminate Intake Worker position

MENTAL HEALTH / AODA (24 FT)

- 1 Mental Health / AODA Manager
- 1 Administrative Assistant II
- n 1 Clinic Supervisor
- 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 (funded PT)
- 13 Psychotherapist
- 1 Psychotherapist - CJCC
- 2 School Psychotherapist

CHILD AND FAMILY DIVISION (68 FT, 4 PT)

- 1 Child & Family Division Mgr
- 1 Administrative Spec I/Internal Medical Auditor
- 1 Parents Supporting Parents Coordinator
- 1 Foster Care Coordinator II
- 1 Foster Care Coordinator I (PT)
- 3 Parents Supporting Parents Specialists (PT)
- 2 Parents Supporting Parents Specialists

BIRTH-TO-THREE / PRESCHOOL (6 FT)

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

CHILD PROTECTIVE SERVICES (14 FT)

- 1 Child Protective Services Supervisor
- 8 Child Protective Services Ongoing Professional I
- 1 Community Outreach Worker
- 2 Community Services Wraparound Coordinator
- 2 Family Development Worker

INTAKE (11 FT)

- 1 Intake Manager
- 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

CHILDRENS LONG-TERM SUPPORT SERVICES (22 FT)

- 1 Children's Long-Term Support Supervisor
- n 1 Children's Long-Term Support Supervisor
- 1 Administrative Assistant II
- 1 Administrative Spec I/Internal Medical Auditor
- 15 CLTS Support and Services Coordinator I
- n 2 CLTS Support and Services Coordinator I
- 1 CLTS Support and Services Lead Worker

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

NOTE: 1 Ass't Corporation Counsel & 1 Programmer/Systems Analyst budgeted in HS but authorized in Corporation Counsel budget

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 Hardware Technician/Microcomputer Specialist
- 2 Senior IT Specialist
- u 1 Network Specialist
- 3 Programmer Analyst/Systems Analyst /
Senior Systems Analyst (1 in 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, 7 OPT/Intern, 1 Pool)

- 1 Parks Director
- 1 Administrative Assistant II (PT)
- 1 Advanced Program Assistant
- 2 Building & Grounds Maintenance Worker II
- 1 Building & Grounds Maintenance Worker III
- 1 Dog Park Ranger (1000 hours - OPT)
- 5 Grounds Worker (1000 hours - OPT)
- n 1 Natural Resources Intern
- r 1 Natural Resources Technician
- 1 Parks Building & Grounds Worker I (PT)
- u 1 Parks Construction & Maintenance Lead
- r 1 Parks Supervisor
- u 1 Volunteer Coordinator (PT)
- 4 Pool of Seasonal Workers (1200 hours total)

PLANNING AND DEVELOPMENT (14.4 FT, 2 Intern)

1 Planning and Development Director

ZONING DIVISION (8 FT, 1 Intern)

- 1 Administrative Specialist I
- n* 1 Erosion Control/Stormwater Specialist/Zoning Tech
- 1 Intern
- u* 1 Onsite Waste Systems Technician
- 1 Program Assistant
- 1 Solid Waste/Clean Sweep Specialist
- 1 Zoning/Onsite Waste Systems Technician
- u* 1 Zoning/Onsite Waste Systems Technician
- n* 1 Zoning/Onsite Waste Systems Technician Lead
- e* 1 *eliminate Zoning/Onsite Waste Systems Technician*

LAND INFORMATION DIVISION (5.4 FT, 1 Intern)

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

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
- 1 Accounting Specialist II
- 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 (2.1 FT)

- 1 County Treasurer
- 0.6 Administrative Specialist I/Deputy Treasurer (FT shared with Planning and Development)
- s* 0.5 Deputy Treasurer/Deputy Elections Clerk (FT shared with County Clerks Office)

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 & Walworth*)
- SE* 0.8 FoodWise Educator (*Jefferson & Walworth*)-SE (1FT, 1PT)
- SE* 0.2 Horticulture Outreach Specialist-SE (*Jefferson, Rock, & Walworth*)
- SE* 1 FoodWise Coordinator (*Jefferson & 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)

- 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

Fee Schedule - 2023/2024

* denotes change from prior year

Departments	Unit	2023 Rate	2024 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
Conservation 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	\$ 0.50	\$ 0.50
Set-Up Day Prior to Event after 6pm	% of Building Rate	\$ 0.30	\$ 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	\$ 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	\$ 150.00	\$ 150.00
Building #2A - Milk House/Parlor (Space)	Per Day	\$ 75.00	\$ 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	\$ 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	\$ 169.00	\$ 169.00
Building #7 - Indoor Arena	Per Day	\$ 630.00	\$ 630.00
Building #7 - Indoor Arena with Outdoor Arena Rental (33% Discount)	Per Day	\$ 422.00	\$ 422.00
Building #7 - Indoor Arena (33% of full day)	Per 1/2 Day	\$ 422.00	\$ 422.00
Building #7 - Indoor Arena	Per Hour (2 Hrs Max)	\$ 35.00	\$ 35.00
Building #8 - Draft Horse Barn	Per Day	\$ 375.00	\$ 375.00
Building #8 - Draft Horse Barn with stalls (40-10'x10' stalls)		\$ 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 - 2023/2024

* denotes change from prior year

Departments	Unit	2023 Rate	2024 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	\$ 150.00	\$ 150.00
Building #12A - Kitchen With Activity Center Rental (33% Discount)	Per Day	\$ 100.00	\$ 100.00
Building #13 - Administration Building -Conference Room	Per Day	\$ 90.00	\$ 90.00
Building #13 - Administration Building - Lobby	Per Day	\$ 90.00	\$ 90.00
Building #13 -Administration Building Conference Room/Lobby withActivity Center Rental (33% Discount)	Per Day	\$ 60.00	\$ 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	\$ 225.00	\$ 225.00
Building #23 -Grandstand (2000 seats & area within footprint)	Per Day	\$ 1,000.00	\$ 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/M	\$ 35.00	\$ 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	\$ 2.00
Individual Horse Stalls (JCFP Staff set up)	per stall	\$ 20.00	\$ 20.00
Shavings (Bag) - Bulk Order	Current Rates	TBD	TBD
Shavings (Bag) - Delivered to stall	Current Rate plus Labor	TBD	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	Market Rate	Market Rate
Manure Dumpster Fee (includes removal from Bldg./site)	Per 20 yd. Dumpster	Market Rate	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	\$ 20.00
Bleachers	Per Seat	\$ 0.50	\$ 0.50
Sound Systems - Additional	Per Event/Per Building	\$ 110.00	\$ 110.00
Garbage Dumpster Fee	Per 6 yd. Dumpster	Market Rate	Market Rate
Garbage Dumpster Fee	Per 20 yd. Dumpster	Market Rate	Market Rate
Garbage Fee	Per Ton of Garbage	Market Rate	Market Rate
Recycle Dumpster Fee	Per 20 yd. Dumpster	Market Rate	Market Rate
Recycle Fee	Per Ton of Recycle	Market Rate	Market Rate
Garbage Dumpster Live Loading	TBD	Market Rate	Market Rate
Event Fence/Gates	TBD		
On Site JCFP Staff Labor	Per Hour/Person	Market Rate	Market Rate

Fee Schedule - 2023/2024

* denotes change from prior year

Departments	Unit	2023 Rate	2024 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	\$ 90.00
Office Trailer with any other facility rental (33% Discount)	Per Day	\$ 60.00	\$ 60.00
Refrigerated Trailer	Per Day	\$ 50.00	\$ 50.00
Refrigerated Cooler (2 Door)	Per Day	\$ 10.00	\$ 10.00
Storage Trailer	Per Day	\$ 20.00	\$ 20.00
Water Trailer	Per Day	\$ 20.00	\$ 20.00
Stages			
Aluminum Stage (includes set-up and stairs)	Per Event	\$ 200.00	\$ 200.00
Stage sections (4x8 sections)	Per Section	\$ 20.00	\$ 20.00
Wood Stage (includes set-up and stairs)	Per Event	\$ 130.00	\$ 130.00
Risers (4x6 sections)	Per Section	\$ 10.00	\$ 10.00
Vendors			
Food & Beverage Vendor Fees (small event - JCFP retains 100% of commission)	Gross Sales	\$ 0.10	\$ 0.10
Food & Beverage Vendor Fees (Large event - JCFP retains 66%-promoter 33% of commission in credit)	Gross Sales	\$ 0.15	\$ 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	Market Rate	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	\$ 36.00
Camping-Electric, Water & Sewer (30 Nights or more) - 30% Discount	Per Night	\$ 31.50	\$ 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	\$ 28.00
Camping-Electric & Water (30 Nights or more) - 30% Discount	Per Night	\$ 24.50	\$ 24.50
Camping - Non-Electric	Per Night	\$ 25.00	\$ 25.00
Camping - No Electric (7-29 Nights) - 20% Discount	Per Night	\$ 20.00	\$ 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.	\$ 20.00	\$ 20.00
Covered Outside (5 months)	Per Unit	\$ 175.00	\$ 175.00
Uncovered Outside (5 months)	Per Unit	\$ 150.00	\$ 150.00
Jefferson County Agriculture Promotional Events (i.e. Dairy Breakfast, Pork Chop Dinner, etc.)			
Adult Ticket	Per Person	TBD	TBD
Youth Ticket	Per Person	TBD	TBD
Fair Week			
Gate Admission			
General Admission (Ages 13-61)	Per Person	\$ 12.00	\$ 12.00
Youth/Senior Admission (Ages 6 -12) (Ages 62 & Up)	Per Person	\$ 8.00	\$ 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	\$ 196.00	\$ 196.00
Animal Exhibitor Camping Regular Price (June 1 -30) 20% Discount	Per Site/ 8 nights	\$ 224.00	\$ 224.00
Animal Exhibitor Camping Site Late Fee(After July 1) Non Fair Rate	Per Site/ 8 nights	\$ 280.00	\$ 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	\$ 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 - 2023/2024

* denotes change from prior year

Departments	Unit	2023 Rate	2024 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	\$ 2.50	\$ 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 - 2023/2024

* denotes change from prior year

Departments	Unit	2023 Rate	2024 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 - 2023/2024

* denotes change from prior year

Departments	Unit	2023 Rate	2024 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			
* Access Permit Fee (Single Family, Multi-Family, Commercial)		25.00	25.00
* Roadway/Street Access		475.00	500.00
Work on Highway Right-of-Way			
All Work in Right of Way (each)		25.00	25.00
Oversize/Overweight			
* Oversize &/or Overweight (Single Trip)	Single Trip	25.00	50.00
* Oversize &/or Overweight (Annual/Unit)	Annual/Unit	125.00	100.00
Utility Permits			
* Application/Service Fee (Includes first 200' of trenching/boring)		50.00	150.00
Utility Permit Issuance Fees (add to application fee)			
* Open Cut of Pavement (each)	Each	400.00	500.00
* Vault or Other Structure		50.00	100.00
* Trenching	Each Additional Mile	100.00	250.00
* Pole Installation/Replacement/removal	more than 5	10.00	100.00
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

Fee Schedule - 2023/2024

* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
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 WI	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
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		75.00	75.00
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)		80.00	80.00

Fee Schedule - 2023/2024

* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
Soil Probe Rental (refundable deposit when probe is returned)		65.00	65.00
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"		5.00	5.00
Photocopies-36"x48"		8.00	8.00
Special Computer Reports-minimum fee (up to 10 pages)		10.00	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		35.00	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		8.00	8.00
24"x36" Black and White or Color		15.00	15.00
36"x36" Black and White or Color		20.00	20.00
36"x42" Black and White or Color		25.00	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
Medical Examiner			
Cremation Permit		212.00	212.00
Disintermit 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)		30.00	30.00
Annual Tag-1st Dog (Dogs not Licensed in Jefferson County)		35.00	35.00
Annual Tag-Senior Citizen		15.00	15.00
Annual Tag-Disabled		15.00	15.00
Annual Tag-Veteran		15.00	15.00

Fee Schedule - 2023/2024

* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
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
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

Fee Schedule - 2023/2024

* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
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
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. Minimum of \$100.)			
Structural Alteration/Repair Permit		50.00	50.00
Agricultural Structures			
* <1000 sq.ft.		30.00	-

Fee Schedule - 2023/2024

* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
* ≥1000 sq.ft.		50.00	-
* <500 sq. ft.		-	30.00
* 500 - 999 sq. ft.		-	50.00
* 1000 - 1499 sq. ft.		-	80.00
* 1500 - 1999 sq. ft.		-	100.00
* 2000 - 4999 sq. ft.		-	150.00
* 5000+ sq. ft.		-	200.00
Residential Structures - non shoreland			
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
Residential Structures - shoreland			
* Single Family Home		-	650.00
* Duplex & Multi-Family	Unit	-	450.00
* Addition (Habitable) <500 sq.ft		-	200.00
* Addition (Habitable) ≥500 sq.ft.		-	250.00
* Addition (Non-Habitable) <500 sq.ft. (Includes garages, porches, etc...)		-	100.00
* Addition (Non-Habitable) ≥500 sq.ft. (Includes garages, porches, etc...)		-	150.00
Accessory Structures (Enclosed w/roof)			
* 200 sq.ft. or less		-	80.00
* <500 sq.ft.		-	100.00
* ≥500 sq.ft.		-	150.00
Accessory Structures (Not Enclosed)			
* <500 sq. ft.		-	80.00
* ≥ 500 sq.ft.		-	100.00
Non-structural (includes floodplain fill, plantings, ponds, shoreland alterations, etc.)			
* <250 sq. ft.		-	50.00
* >250 sq. ft.		-	100.00
* Viewing/access corridor establishment		-	100.00
* Navigability determination		-	100.00
* Waterfront property review		-	50.00
* Mitigation/impervious surface plan		-	100.00
* Tree removal		-	30.00
Outside Storage in Industrial Zone		30.00	50.00
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.		150.00	150.00
Accessory Structures < 1000 sq. ft.		100.00	100.00
Outside storage in I zone		50.00	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
Floodplain			
Additional Fee to any permit in the floodplain			150.00
Shoreland/Wetland/Floodplain			
* Structural		100.00	-
* Non-Structural			
* <250 sq. ft.		50.00	50.00
* ≥ 250 sq.ft.		100.00	100.00
Revision Fee/Zoning & Land Use Permits		50.00	50.00

Fee Schedule - 2023/2024

* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
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
* Condominium Plat - \$200 + \$10/lot		-	200.00
Certified Survey-Preliminary		50.00	50.00
Certified Survey-Final		25.00	25.00
Sanitary Permit Fees			
* Recording Fee for Sanitary Maintenance Agreement		30.00	30.00
* Large Scale (DNR Defined)-Fee-\$875		905.00	975.00
* Sand Filter-Fee \$825		855.00	925.00
* Mound & In-Ground Pressure-Fee \$575		605.00	675.00
* Holding Tanks-Fee \$675		705.00	775.00
* In-Ground Non-Pressure-Fee \$500		530.00	600.00
* ATU (Aerobic Treatment Unit) - Separate Installation-Fee \$325		355.00	425.00
* ATU - (If added as part of an entire system install. Addt'l fee not required for sand filter)-Fee \$150		180.00	250.00
* Tank Replacement-Fee \$275		305.00	375.00
* Repairs (Includes recoring of existing mound or sand filter. Does not include other system replacement)-Fee \$275		305.00	375.00
Revision		100.00	100.00
Transfers		50.00	50.00
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		80.00	80.00
Wisconsin Fund Application Fee		100.00	100.00
Petition Fees for Public Hearing			
Conditional Use with Rezone		100.00	100.00
Variance		450.00	450.00
Conditional Use & Variance Petition Fees		300.00	300.00
Rezoning Petition Fee - one lot		300.00	300.00
Rezoning Petition Fee - per lot		50.00	50.00
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		500.00	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	0.65	0.65
* Special Computer Reports (Minimum Fee)		5.00	50.00
Custom Extensive Searches or Clerical Services	Hour	50.00	50.00
Copy	Page	0.25	0.25
Demo Permit		30.00	30.00

Fee Schedule - 2023/2024

* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
Salvage Yard License		50.00	50.00
Annual Report Fee		80.00	80.00
* Zoning Verification Letter		-	100.00
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
Subscription 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 for DA's Office		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

Fee Schedule - 2023/2024

* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
Warrant Fee		40.00	40.00
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
- Court Support Services
- District Attorney
- Economic Development
- Emergency Management
- Fair Park
- Finance
- Human Resources
- Land and Water Conservation
- Library
- Medical Examiner
- Parks Department
- Planning and Development
- Register of Deeds
- Sheriff
- Treasurer
- UW Extension
- Veterans Service



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 2024 budgeted revenue of \$8,600,000 is a \$600,000 (8%) increase from the 2023 Adopted Budget.
- General State Shared Revenues—The County received a preliminary notification from the State about the level of General State Shared Revenue in 2024. Due to changes in legislation, Jefferson County will receive an estimated increase of \$936,265 in shared revenue for 2024. The increase in shared revenue does not show in this area, rather it is shown in the Sheriff’s Department budget.
- Utility State Shared Revenues—The County has received a preliminary notification from the State about the level of Utility State Shared Revenue in 2024. The 2024 budgeted revenue of \$1,166,725 is based on the estimates received plus some additional information about current projects in progress. The 2024 budget estimates an additional \$200,000 in Utility State Shared Revenues.
- 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 2024 Budget utilizes \$750,000 of available General Fund Balance to fund the payment of a health insurance surcharge that was the result of switching providers in 2023. This is the second of a 2 year surcharge payment.
- The State replaced a component of personal property tax with Personal Property Tax Aid in 2019. For 2024, this amount is \$135,305, which is a \$15,106 increase from the 2023 amount of \$120,199.

Contingency Fund (ORG 11002)

- The 2024 Budget includes a Contingency Fund appropriation of \$499,999 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 2024, this is also included, however with the increase in the amount of vested benefits and using approximately 10% the 2024 amount is at \$300,000.

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 \$443,850 for RLF loans.

County Farmland Rental (ORG 11004)

- The County owns land that it currently leases for farming. For 2024, this activity was moved from the Land and Water Conservation Department into General Revenues. The County expects to receive \$95,202 for farmland leases in 2024.

General Revenue and Expenditures

Financial Summary

	2022 Actual	2023 Estimate	2023	2024	Change from 2023	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	11,405,148	10,280,646	10,280,646	11,145,753	865,107	8.41%
Public Charges for Services	250	-	-	-	-	0.00%
Intergovernmental Charges	500	-	-	-	-	0.00%
Miscellaneous Revenues	77,726	50,000	50,000	145,202	95,202	190.40%
Other Financing Sources	1,300,000	1,426,409	1,426,409	443,849	(982,560)	-68.88%
Total Revenues	12,783,624	11,757,055	11,757,055	11,734,804	(22,251)	-0.19%
Expenditures						
Personnal Expenses	2,174	-	-	-	-	0.00%
Purchased Services	2,926	12,452	12,452	-	(12,452)	-100.00%
Other Expenses	-	3,263,183	3,108,432	799,999	(2,308,433)	-74.26%
Capital Items	-	44,004	44,004	-	(44,004)	-100.00%
Other Financing Uses	2,992,555	4,203,796	4,203,796	443,849	(3,759,947)	-89.44%
Total Expenditures	2,997,655	7,523,435	7,368,684	1,243,848	(6,124,836)	-83.12%
Property Taxes	(9,517,427)	(10,967,026)	(10,967,026)	(11,240,956)	(273,930)	2.50%

Summary Highlights:

The 2024 budget provides \$11,240,956 in tax levy savings, which is a \$273,930 increase in levy from the 2023 amended budget. The General Revenue and Expenditures budget uses \$750,000 of fund balance to pay for the final surcharge for the County's transition between health insurance providers.

General Revenues & Expenditure-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
11001 -General Revenues								
REVENUES								
411100		General Property Taxes	(10,180,440)	(5,958,513)	(11,917,026)	(11,917,026)	(11,945,753)	(11,945,753)
411101		Delinquent Prop Tax Adjust	13,012	-	-	-	-	-
412200		Co Sales Tax Collected By St	8,659,702	4,001,778	8,000,000	8,000,000	8,600,000	8,600,000
412500		TIF District Dissolution	447,647	-	-	-	-	-
421057		State Aid Computer Exemption	66,641	-	66,488	66,488	66,488	66,488
421059		Personal Property Aid	137,199	135,305	120,199	120,199	135,305	135,305
425001		State Shared Revenues	1,177,235	-	1,177,235	1,177,235	1,177,235	1,177,235
425002		Utility Shared Revenues	916,725	-	916,725	916,725	1,166,725	1,166,725
481002		Dividend On Insurance Policy	25,247	19,316	25,000	25,000	25,000	25,000
486004		Miscellaneous Revenue	6,840	17,414	-	-	-	-
486010		Rebates	32,553	19,723	25,000	25,000	25,000	25,000
611103		Operating Transfer In	1,300,000	-	982,559	982,559	-	-
699999		Budgetary Fund Balance	-	-	6,177,223	6,177,223	750,000	750,000
REVENUES TOTAL			2,602,360	(1,764,976)	5,573,402	5,573,402	-	-
EXPENDITURES								
512146		Workers Compensation	2,174	-	-	-	-	-
		FRINGE TOTAL	2,174	-	-	-	-	-
521219		Other Professional Serv	-	-	12,452	12,452	-	-
611102		Transfer from General	100,000	-	-	-	-	-
611104		Operating Transfer Out	2,892,555	-	3,759,946	3,759,946	-	-
OPERATING EXPENDITURES			2,992,555	-	3,772,398	3,772,398	-	-
594808		Capital Land	-	-	44,004	44,004	-	-
CAPITAL OUTLAY EXPENDITURES			-	-	44,004	44,004	-	-
EXPENDITURES TOTAL			2,994,729	-	3,816,402	3,816,402	-	-
REVENUES			2,602,360	(1,764,976)	5,573,402	5,573,402	-	-
EXPENDITURES			2,994,729	-	3,816,402	3,816,402	-	-
TOTAL BUSINESS UNIT-11001 -General Revenues			392,368	1,764,976	(1,757,000)	(1,757,000)	-	-
11002 -Contingency Appropriation								
REVENUES								
411100		General Property Taxes	650,000	475,000	950,000	950,000	799,999	799,999
699999		Budgetary Fund Balance	-	-	1,063,183	1,063,183	-	-
REVENUES TOTAL			650,000	475,000	2,013,183	2,013,183	799,999	799,999
EXPENDITURES								
599900		Contingency	-	-	500,000	500,000	499,999	499,999
599901		Contingency Trans General Fund	-	-	-	(87,000)	-	-
599908		Contingency Other	-	-	2,463,183	2,395,433	-	-
599909		Contingency Vested Benefits	-	-	300,000	300,000	300,000	300,000
OPERATING EXPENDITURES			-	-	3,263,183	3,108,433	799,999	799,999
EXPENDITURES TOTAL			-	-	3,263,183	3,108,433	799,999	799,999
REVENUES			650,000	475,000	2,013,183	2,013,183	799,999	799,999
EXPENDITURES			-	-	3,263,183	3,108,433	799,999	799,999
TOTAL BUSINESS UNIT-11002 -Contingency Appropriation			(650,000)	(475,000)	1,250,000	1,095,250	-	-
11003 -Revolving Loan Fund								
REVENUES								
459502		Application Fee	250	-	-	-	-	-
472007		Municipal Other Charges	500	-	-	-	-	-
481001		Interest & Dividends	12,956	7,118	-	-	-	-
481006		Fund Balance Interest	131	54	-	-	-	-
699700		Resv Applied Operating	-	-	443,850	443,850	443,850	443,850
REVENUES TOTAL			13,836	7,172	443,850	443,850	443,850	443,850

General Revenues & Expenditure-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES								
521219		Other Professional Serv	2,926	-	-	-	-	-
594950		Operating Reserve	-	-	443,850	443,850	443,850	443,850
		OPERATING EXPENDITURES	2,926	-	443,850	443,850	443,850	443,850
		EXPENDITURES TOTAL	2,926	-	443,850	443,850	443,850	443,850
		REVENUES	13,836	7,172	443,850	443,850	443,850	443,850
		EXPENDITURES	2,926	-	443,850	443,850	443,850	443,850
TOTAL BUSINESS UNIT-11003 -Revolving Loan Fund			(10,910)	(7,172)	-	-	-	-
11004 -County Farmland Rental								
REVENUES								
411100		General Property Taxes	-	-	-	-	(95,202)	(95,202)
482003		County Farm Land Rent	-	-	-	-	95,202	95,202
		REVENUES TOTAL	-	-	-	-	-	-
		REVENUES	-	-	-	-	-	-
TOTAL BUSINESS UNIT-11004 -County Farmland Rental			-	-	-	-	-	-
		REVENUES	3,266,197	(1,282,804)	8,030,435	8,030,435	1,243,849	1,243,849
		EXPENDITURES	2,997,655	-	7,523,435	7,368,685	1,243,849	1,243,849
TOTAL General Revenues & Expenditure DEPARTMENT			(268,542)	1,282,804	(507,000)	(661,750)	-	-

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, execution of the strategic plan and other planning documents, personnel actions, ensure that every county ordinance and state or federal law is observed, enforced and administered and to provide policy recommendations and analysis to the County Board. The Administration Department also includes the direct 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 the strategic plan and developed of the action and implementation plan; develop process for progress updated.	Strategic Plan	On -going; Complete Implementation Plan by 1 st qtr 2024; Progress update begins 1 st Quarter of 2024
	Oversee the execution of action steps funded in the FY 24 Budget and align the 2025 Budget; Develop action steps related to Comprehensive Implementation Plan and correspond staffing to implement;	Transformative Government – Goal 1, 2, 4	4 th quarter of 2024
Internal operations	Update and add internal policies as needed	Transformative Government – Goal 1 and 4	On-going
	Work with Department Heads on operational plans, structure and succession planning efforts; staffing assessment.	Guiding Principles; Transformative Government – Goal 1, 4 Object 1.2, 2.2,	On -going
Maintain and strengthen fiscal health of County	Continuous Quality Improvement of budget process; continue efforts for fiscal forecasting and planning.	Guiding Principle; Transformative Government – Goals 2	Each Budget Cycle
	Develop and execute approved plan in overseeing use of American Rescue Plan Act Funds	Transformative Government – Goal 2	End of 2024

	Maintain and improved bond rating	Transformative Government – Goal 2	On-going
	Update Priority Based Budgeting	Transformative Government – Objective 2.1	1 st Quarter of 2023
Intergovernmental Cooperation	Analyze potential funding and other resources (i.e. innovation fund) to assist in various aspects of cooperation	Transformative Government – Goal 2; Goal 4	2 nd Quarter of 2024; on-going
	Revive Council of Government	Transformative Government Goal 4; Intentional Economic Growth Objective 4.2	1 st quarter of 2023 and on-going
	Work to implement plans and studies with other local governments; identify opportunities and priorities for collaboration	Transformative Government Goal 4; Intentional Economic Growth Goal 4; Diverse Housing Opportunities	On-going
	Routine engagement of state legislative delegation;	Transformative Government Goal 1 and 4	On-going
Broadband	Work with grant and conduit debt partners on completion of project; track progress of all projects	Diverse Housing Opportunities – Objective 3.1; Intentional Economic Growth – Objective 2.2; Transformative Government – Objective 3.2	End of 2024
	Plan and Prepare for future BEAD funding projects	Diverse Housing Opportunities – Objective 3.1; Intentional Economic Growth – Objective 2.2; Transformative Government – Objective 3.2	End of 2024
Economic Growth and Housing	Support and take lead as needed for economic development and housing initiatives	Intentional Economic Growth and Diverse	On-going

		Housing Opportunities	
Strategic Marketing	Develop marketing messaging plan	Highly Regarded Quality of Life – Goal 3 and 4; Transformative Government – Objective – 4.3	3 rd quarter of 2024
	Utilize tools through Discover Wisconsin for promotion of county	Highly Regarded Quality of Life – Goal 3 and 4; Transformative Government – Objective – 4.3	On-going
Capital Projects	Work with Facilities Manager in completion of Courthouse/Sheriff Project		End of 2024
	Work with Facilities Manager and Finance Director on updating 5 year facilities capital budget process and priorities	Transformative Government – Goal 2	2 nd quarter of 2024

PROGRAM EVALUATION

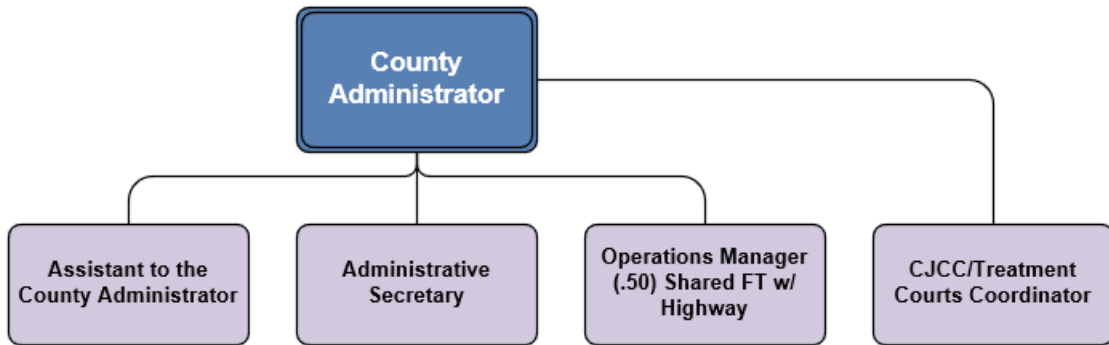
Program/Service Description	Output Measures		
	2022	2023	2024 (Est)
Achievement of GFOA Budget Award	Yes	Yes	Yes
Maintain DOJ Grant for CJCC/Treatment Courts	Yes	Yes	Yes
Bond Rating	Aa2	Aa2	Aa2

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for 2023 fiscal year and goals for 2024 as follows:

- Completed Strategic Plan in 2023; work towards finalizing implementation plan and alignment of priority based budgeting with Strategic Plan
- Complete communication project, continue to work on broadband projects and connection of county facilities to fiber.
- Completed Phase 1 of Courthouse/Sheriff Complex project in 2023; Complete entire project in 2024
- Continue efforts to look at internal operations and staffing assessments.
- Continue efforts towards a comprehensive strategic marketing efforts; utilize work with Discover Wisconsin.
- Continue efforts with fiscal forecasting and budgeting development and management; 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



Administration

Financial Summary

	2022 Actual	2023 Estimate	2023	2024	Change from 2023	
			Amended Budget	Budget	Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	333,049	1,647,262	2,647,262	1,337,477	(1,309,785)	-49.48%
Public Charges	-	-	-	-	-	0.00%
Intergovernmental Charges	3,588	-	-	-	-	0.00%
Misc. Revenue	2,259	-	-	-	-	
Other Financing Sources	-	5,208	5,208	-	(5,208)	-100.00%
Total Revenues	338,896	1,652,470	2,652,470	1,337,477	(1,314,993)	-49.58%
Expenditures						
Personnel Expenses	400,845	617,529	617,529	669,607	52,078	8.43%
Purchased Services	326,711	557,725	1,625,475	247,578	(1,377,897)	-84.77%
Operating Costs	113,629	47,894	47,894	36,815	(11,079)	-23.13%
Interdept. Charges	14,505	15,887	15,887	18,735	2,848	17.93%
Other Expenses	4,845	5,841	5,841	5,182	(659)	-11.28%
Capital Items	195,985	1,318,510	1,358,510	1,015,000	(343,510)	-25.29%
Total Expenditures	1,056,520	2,563,386	3,671,136	1,992,917	(1,678,219)	-45.71%
Property Taxes	575,897	605,916	605,916	655,440	49,524	8.17%
Addition to (Use of) Fund Balance	(141,727)	(305,000)	(412,750)	-		

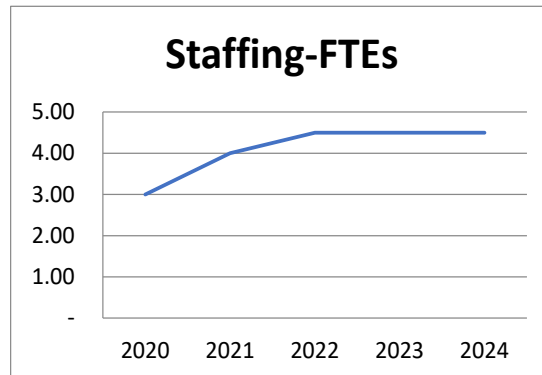
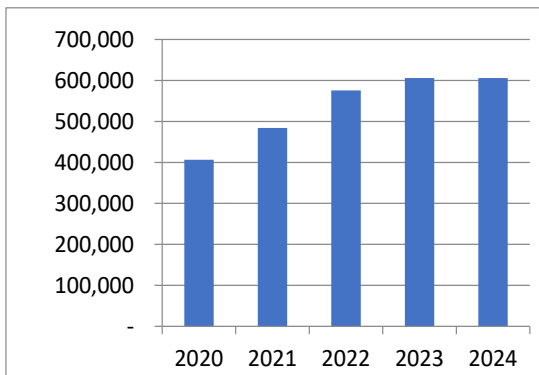
Summary Highlights:

The 2024 budget provides \$655,440 in tax levy, which is a \$49,524 increase in levy from the 2023 amended budget. This is primarily due to the increase in personnel expenses.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Administration-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
11101 -Administrator								
REVENUES								
411100		General Property Taxes	456,352	280,588	561,175	561,175	606,715	606,715
424001	22201	Federal Grants	-	-	53,510	53,510	-	-
424001	22202	Federal Grants	-	-	1,265,000	1,265,000	1,015,000	1,015,000
424001	22209	Federal Grants	33,777	-	-	-	-	-
424001	22211	Federal Grants	81,000	-	72,725	72,725	66,450	66,450
424001	22213	Federal Grants	24,000	-	24,000	24,000	24,000	24,000
424001	22225	Federal Grants	-	-	-	1,000,000	-	-
471100		State Billed	2,906	-	-	-	-	-
474023		Dept Vehicle Charges	682	380	-	-	-	-
484001		Insurance Recovery	2,259	-	-	-	-	-
699999		Budgetary Fund Balance	-	-	5,208	5,208	-	-
REVENUES TOTAL			600,976	280,968	1,981,619	2,981,619	1,712,165	1,712,165
EXPENDITURES								
511110		Salary-Permanent Regular	179,380	117,924	321,929	321,929	353,772	353,772
511210		Wages-Regular	63,935	32,814	66,949	66,949	68,967	68,967
511220		Wages-Overtime	789	-	431	431	1,268	1,268
511330		Wages-Longevity Pay	369	-	369	369	375	375
SALARIES TOTAL			244,473	150,738	389,678	389,678	424,382	424,382
512141		Social Security	16,452	11,126	27,883	27,883	30,935	30,935
512142		Retirement (Employer)	15,723	10,148	26,498	26,498	30,131	30,131
512144		Health Insurance	35,400	31,801	79,874	79,874	81,759	81,759
512145		Life Insurance	61	30	73	73	73	73
512151		HSA Contribution	2,500	-	-	-	3,392	3,392
512156		County Paid Def Comp	8,522	4,430	8,500	8,500	8,600	8,600
512173		Dental Insurance	1,910	1,334	3,864	3,864	3,864	3,864
FRINGE TOTAL			80,568	58,868	146,692	146,692	158,754	158,754
TOTAL SALARIES AND FRINGES			325,041	209,606	536,370	536,370	583,136	583,136
521212		Legal	358	-	-	-	-	-
521219		Other Professional Serv	53,655	10,600	250,000	317,750	-	-
521219	22225	Other Professional Serv	-	-	-	1,000,000	-	-
521220	22211	Consultant	81,000	-	72,725	72,725	66,450	66,450
529299	22226	Purchase Care & Services	-	50,000	-	-	-	-
531298		United Parcel Service	13	-	-	-	25	25
531303		Computer Equipmt & Software	3,135	2,300	-	-	-	-
531303	22209	Computer Equipmt & Software	33,777	-	-	-	-	-
531303	22213	Computer Equipmt & Software	24,000	-	24,000	24,000	24,000	24,000
531303	90030	Computer Equipmt & Software	32,197	-	-	-	-	-
531311		Postage & Box Rent	4	27	20	20	30	30
531312		Office Supplies	482	61	350	350	500	500
531313		Printing & Duplicating	64	2	100	100	100	100
531314		Small Items Of Equipment	50	-	-	-	-	-
531322		Subscriptions	298	612	450	450	500	500
531324		Membership Dues	2,602	623	2,500	2,500	1,000	1,000
531326		Advertising	-	385	-	-	-	-
531351		Gas/Diesel	355	-	300	300	150	150
532325		Registration	3,586	4,404	10,708	10,708	3,020	3,020
532332		Mileage	315	-	-	-	450	450
532334		Commercial Travel	-	438	-	-	-	-
532335		Meals	236	246	350	350	400	400
532336		Lodging	826	670	576	576	1,980	1,980
532339		Other Travel & Tolls	3	152	50	50	-	-
533225		Telephone & Fax	383	129	500	500	-	-
535242		Maintain Machinery & Equip	1,673	381	1,300	1,300	1,000	1,000
535352		Vehicle Parts & Repairs	2,357	-	-	-	-	-
571004		IP Telephony Allocation	337	159	318	318	361	361
571005		Duplicating Allocation	17	33	67	67	28	28
571009		MIS PC Group Allocation	4,762	3,003	6,007	6,007	6,404	6,404
571010		MIS Systems Grp Alloc(ISIS)	2,229	1,131	2,263	2,263	3,237	3,237
591519		Other Insurance	3,446	2,014	4,154	4,154	4,394	4,394
OPERATING EXPENDITURES			252,158	77,373	376,738	1,444,488	114,029	114,029
594810	22202	Capital Equipment	-	-	1,265,000	1,265,000	1,015,000	1,015,000
594821		Capital Improvement Land	-	-	-	40,000	-	-
594822		Capital Improvement Building	195,985	-	-	-	-	-

Administration-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
594822	22201	Capital Improvement Building	-	-	53,510	53,510	-	-
		CAPITAL OUTLAY EXPENDITURES	195,985	-	1,318,510	1,358,510	1,015,000	1,015,000
		EXPENDITURES TOTAL	773,184	286,979	2,231,619	3,339,369	1,712,165	1,712,165
		REVENUES	600,976	280,968	1,981,619	2,981,619	1,712,165	1,712,165
		EXPENDITURES	773,184	286,979	2,231,619	3,339,369	1,712,165	1,712,165
TOTAL BUSINESS UNIT-11101 -Administrator			172,208	6,011	250,000	357,750	-	-
11102 -Treatment Court								
REVENUES								
411100		General Property Taxes	119,545	22,370	44,740	44,740	48,725	48,725
421001		State Aid	176,641	116,000	232,027	232,027	232,027	232,027
424001	22222	Federal Grants	17,632	-	-	-	-	-
REVENUES TOTAL			313,818	138,370	276,767	276,767	280,752	280,752
EXPENDITURES								
511210		Wages-Regular	65,549	42,586	69,932	69,932	74,379	74,379
		SALARIES TOTAL	65,549	42,586	69,932	69,932	74,379	74,379
512141		Social Security	5,014	3,258	5,350	5,350	5,690	5,690
512142		Retirement (Employer)	4,268	2,896	4,755	4,755	5,281	5,281
512145		Life Insurance	18	11	18	18	18	18
512173		Dental Insurance	955	661	1,104	1,104	1,104	1,104
		FRINGE TOTAL	10,255	6,826	11,227	11,227	12,092	12,092
		TOTAL SALARIES AND FRINGES	75,804	49,413	81,158	81,158	86,471	86,471
521219		Other Professional Serv	171,128	76,668	235,000	235,000	181,128	181,128
521219	22222	Other Professional Serv	20,571	13,056	-	-	-	-
529299		Purchase Care & Services	-	1,917	-	-	-	-
531303		Computer Equipmt & Software	-	-	2,200	2,200	-	-
531311		Postage & Box Rent	31	14	40	40	40	40
531312		Office Supplies	1,021	32	200	200	200	200
531313		Printing & Duplicating	1,224	474	400	400	400	400
531319		Other Operating Supplies	691	1,330	-	-	-	-
532325		Registration	3,400	1,750	2,500	2,500	1,750	1,750
532332		Mileage	29	41	150	150	70	70
532336		Lodging	879	1,000	1,200	1,200	1,200	1,200
571004		IP Telephony Allocation	450	159	318	318	361	361
571005		Duplicating Allocation	14	77	153	153	24	24
571009		MIS PC Group Allocation	5,953	3,003	6,007	6,007	7,395	7,395
571010		MIS Systems Grp Alloc(ISIS)	743	377	754	754	925	925
591519		Other Insurance	1,399	362	1,687	1,687	789	789
		OPERATING EXPENDITURES	207,532	100,260	250,609	250,609	194,282	194,282
		EXPENDITURES TOTAL	283,336	149,673	331,767	331,767	280,752	280,752
		REVENUES	313,818	138,370	276,767	276,767	280,752	280,752
		EXPENDITURES	283,336	149,673	331,767	331,767	280,752	280,752
TOTAL BUSINESS UNIT-11102 -Treatment Court			(30,481)	11,303	55,000	55,000	-	-
		REVENUES	914,794	419,338	2,258,386	3,258,386	1,992,917	1,992,917
		EXPENDITURES	1,056,520	436,652	2,563,386	3,671,136	1,992,917	1,992,917
TOTAL Administration DEPARTMENT			141,726	17,314	305,000	412,750	-	-

Central Services

DEPARTMENT MISSION

The mission of Central Services 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). Oversees courthouse fleet and 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 safe 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
Provide 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 facilities at a reasonable cost.	Strategy 7.2; 9.1	Annual
Develop Building Automation Systems (BAS) plan for energy measures and savings	Work with vendors on automation to achieve energy setbacks and PM scheduling.	Strategy 2.4	On-going

PROGRAM EVALUATION

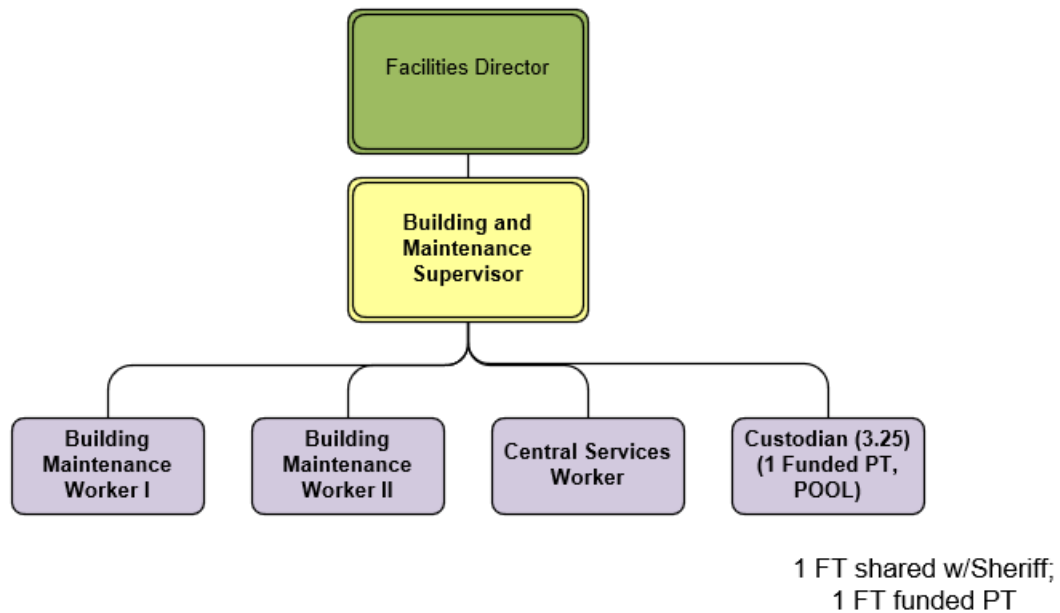
Program/Service Description	Output Measures		
	2022	2023(Est)	2024 (Est)
Respond to emergencies within time requirements	Yes	Yes	Yes
Complete budget projects on-time.	Yes	Yes	Yes
Maintain facilities within yearly established goals	Yes	Yes	Yes

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2023 and 2024 fiscal years are as follows:

- Complete projects in line with County Administrator’s guidance. ADA accessibility studies should be considered to better align with enhancing the quality of life with all users of our facilities. This is consistent with our goals identified in our Strategic Planning.
- Work with Administrator and professional consultants in developing long term plan to better identify long term budget expenditures. This is consistent with goal 2 of the Transformative Government section of our strategic plan.
- Adjust work plan in line with current organizational structure and conduct staffing analysis to coincide with the current needs of Jefferson County
- Develop long term training needs for current and future department team members to better align them for success with new building technology features. This should include department specific training for building automation systems. This will allow the maintenance team to implement long term cost saving measures.

DEPARTMENT ORGANIZATIONAL CHART



Central Services

Financial Summary

	2022 Actual	2023 Estimate	2023	2024	Change from 2023	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	-	-	-	-	-	0.00%
Intergovernmental Charges	2,200	2,200	3,000	22,000		0.00%
Misc. Revenues	806	-	800	-	(800)	-100.00%
Other Financing Sources	-	212,715	212,715	-	(212,715)	0.00%
Total Revenues	3,006	214,915	216,515	22,000	(800)	-0.37%
Expenditures						
Personnel Expenses	425,150	625,354	625,354	678,895	53,541	8.56%
Purchased Services	38,464	17,252	17,252	15,764	(1,488)	-8.62%
Operating Costs	314,852	351,982	359,250	317,400	(41,850)	-11.65%
Interdept. Charges	58,280	19,724	19,724	20,584	860	4.36%
Other Expenses	20,638	31,375	24,073	36,568	12,495	51.90%
Capital Items	-	218,710	212,715	-	(212,715)	-100.00%
Total Expenditures	857,384	1,264,397	1,258,368	1,069,211	(189,157)	-15.03%
Property Taxes	1,000,483	981,852	981,853	1,047,211	65,358	6.66%
Addition to (Use of) Fund Balance	146,105	(67,630)	(60,000)	-		

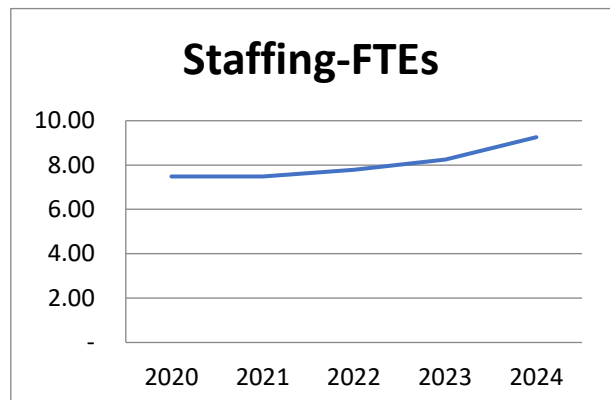
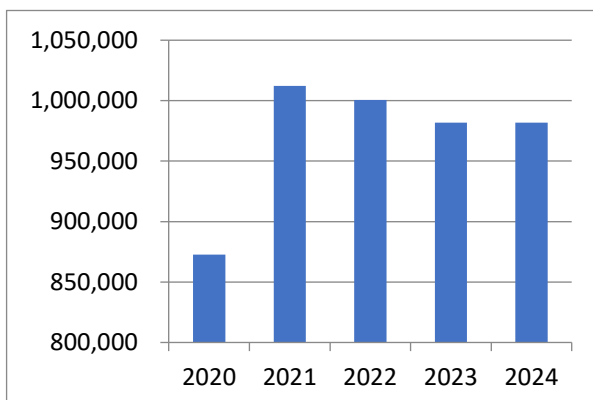
Summary Highlights:

The 2024 budget provides \$1,047,211 in tax levy, which is a \$65,358 increase in tax levy from the 2023 amended budget. This is primarily due to the increase in personnel expenses.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Central Services-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
11201 -Central Services								
REVENUES								
411100		General Property Taxes	1,000,483	490,926	981,853	981,853	1,047,211	1,047,211
474009		Housekeeping Services	2,200	1,100	2,200	3,000	2,000	2,000
474120		Sheriff Interdepart Billed	-	-	-	-	20,000	20,000
483002		Misc Sale/Material & Supply	370	-	-	-	-	-
486001		Vending Commission	436	-	-	800	-	-
699999		Budgetary Fund Balance	-	-	212,715	212,715	-	-
REVENUES TOTAL			1,003,489	492,026	1,196,768	1,198,368	1,069,211	1,069,211
EXPENDITURES								
511110		Salary-Permanent Regular	72,383	57,738	181,929	181,929	191,420	191,420
511210		Wages-Regular	223,328	106,044	250,506	250,506	266,833	266,833
511220		Wages-Overtime	6,463	2,245	7,137	7,137	7,746	7,746
511330		Wages-Longevity Pay	514	-	514	514	574	574
SALARIES TOTAL			302,688	166,026	440,085	440,085	466,572	466,572
512141		Social Security	22,095	11,719	31,424	31,424	33,967	33,967
512142		Retirement (Employer)	18,558	10,833	28,431	28,431	31,567	31,567
512144		Health Insurance	71,760	52,132	117,589	117,589	132,195	132,195
512145		Life Insurance	96	53	100	100	122	122
512151		HSA Contribution	5,313	-	-	-	5,572	5,572
512173		Dental Insurance	4,473	2,759	5,724	5,724	6,900	6,900
FRINGE TOTAL			122,294	77,496	183,268	183,268	210,323	210,323
TOTAL SALARIES AND FRINGES			424,982	243,523	623,354	623,354	676,895	676,895
512390		Safety Equipment	168	-	2,000	2,000	2,000	2,000
521219		Other Professional Serv	9,551	-	3,000	3,000	-	-
521296		Computer Support	13,616	-	-	-	-	-
529170		Grounds Keeping Charges	15,297	4,248	14,252	14,252	15,764	15,764
531008		Hazard Recycle Charges	-	-	1,000	1,000	2,000	2,000
531243		Furniture & Furnishings	-	29	29	-	-	-
531298		United Parcel Service	736	-	1,000	1,000	500	500
531302		Building & Maint Equipment	12,933	4,264	12,000	12,000	10,000	10,000
531303		Computer Equipmt & Software	-	-	-	-	3,000	3,000
531311		Postage & Box Rent	-	-	-	-	500	500
531312		Office Supplies	268	-	350	350	800	800
531313		Printing & Duplicating	127	6	300	300	500	500
531314		Small Items Of Equipment	4,454	4,762	5,000	5,000	7,000	7,000
531320		Safety Supplies	1,433	622	1,000	1,000	1,500	1,500
531326		Advertising	612	101	101	-	500	500
531351		Gas/Diesel	1,068	594	3,000	3,000	3,000	3,000
532332		Mileage	56	14	102	-	300	300
533221		Water	4,694	1,892	6,000	6,000	6,000	6,000
533222		Electric	102,492	29,271	125,000	125,000	100,000	100,000
533223		Sewer	4,758	1,872	4,000	-	5,000	5,000
533224		Natural Gas	38,167	15,603	25,000	-	50,000	50,000
533225		Telephone & Fax	1,185	608	1,500	1,500	1,500	1,500
533235		Storm Water Utility	1,950	836	2,800	2,800	3,000	3,000
535239		Street Repair & Maint	-	-	500	500	500	500
535246		Building Service & Maint	74,556	25,325	60,000	60,000	60,000	60,000
535247		Building Repair & Maint	3,820	2,901	20,000	-	5,000	5,000
535297		Refuse Collection	1,633	964	3,500	-	4,000	4,000
535344		Household & Janitorial Supp	25,984	8,421	25,000	25,000	25,000	25,000
535349		Other Supplies	11,005	2,351	12,000	12,000	10,000	10,000
535352		Vehicle Parts & Repairs	-	349	1,000	1,000	1,000	1,000
535353		Machinery & Equipment Parts	11,204	77,861	10,000	70,000	5,000	5,000
535354		Paint	-	522	20,000	20,000	5,000	5,000
535355		Plumbing & Electrical	9,916	2,178	10,000	10,000	5,000	5,000
536531		Land Rent & Lease	1,800	1,800	1,800	1,800	1,800	1,800
571004		IP Telephony Allocation	337	159	318	318	120	120
571005		Duplicating Allocation	1	-	-	-	1	1
571007		MIS Direct Charges	-	-	5,000	5,000	-	-
571009		MIS PC Group Allocation	52,385	4,205	8,410	8,410	11,832	11,832
571010		MIS Systems Grp Alloc(ISIS)	5,557	2,998	5,996	5,996	7,631	7,631
571020		Fleet Allocation	-	-	-	-	1,000	1,000
591519		Other Insurance	20,638	18,118	31,375	24,073	36,568	36,568
OPERATING EXPENDITURES			432,402	212,872	422,334	422,299	392,316	392,316
594810		Capital Equipment	-	5,995	5,995	-	-	-

Central Services-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
594822		Capital Improvement Building	-	-	212,715	212,715	-	-
		CAPITAL OUTLAY EXPENDITURES	-	5,995	218,710	212,715	-	-
		EXPENDITURES TOTAL	857,384	462,390	1,264,397	1,258,368	1,069,211	1,069,211
		REVENUES	1,003,489	492,026	1,196,768	1,198,368	1,069,211	1,069,211
		EXPENDITURES	857,384	462,390	1,264,397	1,258,368	1,069,211	1,069,211
TOTAL BUSINESS UNIT-11201	-Central Services		(146,105)	(29,636)	67,630	60,000	-	-
		REVENUES	1,003,489	492,026	1,196,768	1,198,368	1,069,211	1,069,211
		EXPENDITURES	857,384	462,390	1,264,397	1,258,368	1,069,211	1,069,211
TOTAL Central Services DEPARTMENT			(146,105)	(29,636)	67,630	60,000	-	-

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.	Transformative Government Objective 4.3	On Going
	Identify all policies, tools, and procedures; evaluate efficiency and effectiveness of policies and procedures for possible improvements.	Transformative Government Objective 4.1, 4.2 & 4.4	On-Going
Meet Performance Standards	Use all available resources to provide mandated services to Agency Customers.	Transformative Government Objective 1.1 – 1.4; Objective 4.3	On Going
Provide professional development to team and continue with succession planning	Promote program and professional development training	Transformative Government Objective 1.2 & 1.3	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.	Transformative Government Objective 1.1, 1.2 & 1.3	On Going

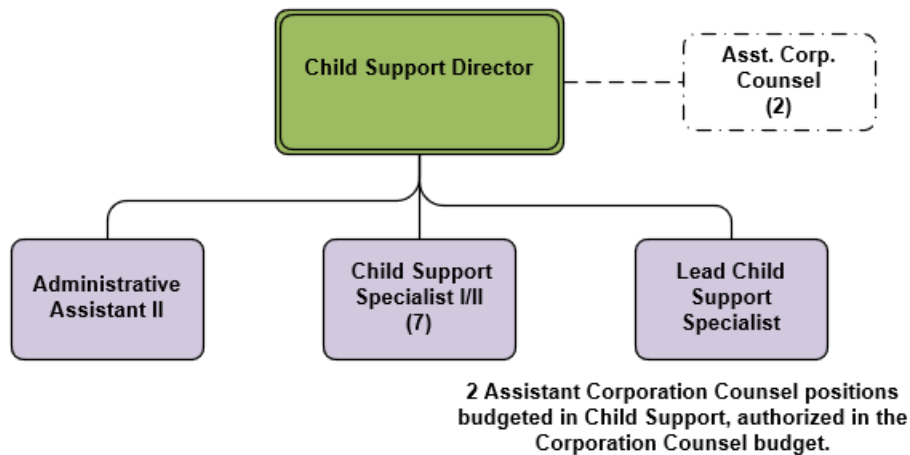
PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2022	2023 (est.)	2024 (est.)
Collection of Current Support (80% Federal Goal).	82.93%	82%	82%
Paternity Establishment (90% Federal Goal).	109.78%	100%	100%
Collection of Arrears (80% Federal Goal).	83.84%	83%	83%
Court order Establishment (80% Federal Goal).	93.97%	90%	90%
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

- 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 Wisconsin Child Support Enforcement Association Board of Directors.

DEPARTMENT ORGANIZATIONAL CHART



Child Support

Financial Summary

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	1,055,169	911,029	1,019,793	1,178,463	158,670	15.56%
Fines, Forfeitures & Penalties	2,054	1,000	2,200	1,000	(1,200)	-54.55%
Public Charges	7,411	4,448	6,893	7,195	302	4.38%
Other Revenue	-	-	-	-	-	0.00%
Other Financing Sources	-	-	-	-	-	0.00%
Total Revenues	1,064,634	916,477	1,028,886	1,186,658	157,772	15.33%
Expenditures						
Personnel Expenses	1,062,802	1,112,188	1,112,188	1,170,893	58,705	5.28%
Purchased Services	14,284	18,200	18,700	19,550	850	4.55%
Operating Costs	55,500	46,606	46,799	68,273	21,474	45.89%
Interdept. Charges	36,928	37,411	37,411	42,980	5,569	14.89%
Other Expense	8,314	10,024	10,024	9,172	(852)	-8.50%
Capital Items	-	10,000	10,000	-	(10,000)	0.00%
Total Expenditures	1,177,828	1,234,429	1,235,122	1,310,868	75,746	6.13%
Property Taxes	151,107	206,236	206,236	124,210	(82,026)	-39.77%
Addition to (Use of) Fund Balance	37,913	(111,716)	-	-		

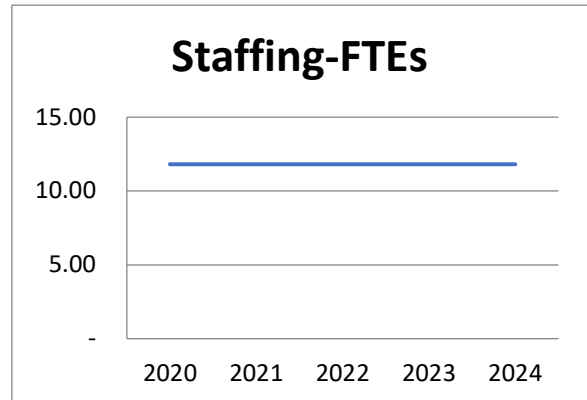
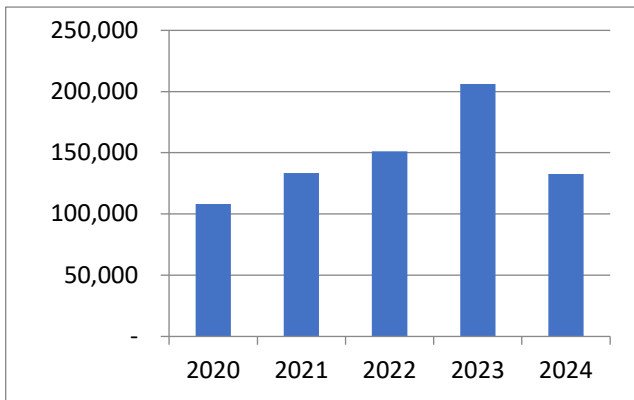
Summary Highlights:

The 2024 budget provides \$124,210 in tax levy, which is a \$82,026 decrease in levy from the 2023 adopted budget. The primary reason for this is an increase in State funding.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Child Support-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
11301 -Child Support								
REVENUES								
411100		General Property Taxes	151,107	103,118	206,236	206,236	124,210	124,210
421001		State Aid	145,837	65,622	131,244	131,244	190,190	190,190
421010		M S L Incentives	3,698	298	4,400	5,300	4,200	4,200
421012		State Aid Cs + All Others	959,242	227,619	834,160	834,160	1,043,412	1,043,412
421013		Other Dept Wage Retention	0	0	-	-	-	-
421014		State Aid Wages Allocation	(120,001)	(30,399)	(122,062)	(122,062)	(121,406)	(121,406)
421050		CS Performance Based Inc	55,913	-	54,621	160,651	54,317	54,317
421096		State Aid Medical Support	10,480	8,666	8,666	10,500	7,750	7,750
442004		Extradition Reimbursement	2,054	-	1,000	2,200	1,000	1,000
451011		CS Prog Fee Reduce 66%	(10,890)	(1,171)	(11,352)	(11,352)	(9,240)	(9,240)
451013		NIVD Activities Reduction	2,931	573	2,300	2,300	2,700	2,700
451014		CS Program Fees	14,482	5,591	12,800	15,000	13,000	13,000
455003		Non-IVD Service Fees	888	324	700	945	735	735
REVENUES TOTAL			1,215,741	380,241	1,122,713	1,235,122	1,310,868	1,310,868
EXPENDITURES								
511110		Salary-Permanent Regular	302,173	154,568	296,974	296,974	309,764	309,764
511210		Wages-Regular	492,565	232,398	512,892	512,892	554,338	554,338
511220		Wages-Overtime	2,476	1,718	2,265	2,265	3,203	3,203
511330		Wages-Longevity Pay	1,501	-	1,283	1,283	1,343	1,343
SALARIES TOTAL			798,715	388,684	813,413	813,413	868,648	868,648
512141		Social Security	57,353	28,261	58,384	58,384	63,742	63,742
512142		Retirement (Employer)	50,134	26,076	55,312	55,312	61,106	61,106
512144		Health Insurance	143,079	76,585	173,562	173,562	159,907	159,907
512145		Life Insurance	260	137	253	253	257	257
512151		HSA Contribution	4,063	-	-	-	7,074	7,074
512153		HRA Contribution	-	297	-	-	-	-
512173		Dental Insurance	9,198	4,813	11,263	11,263	10,159	10,159
FRINGE TOTAL			264,087	136,168	298,775	298,775	302,246	302,246
TOTAL SALARIES AND FRINGES			1,062,802	524,852	1,112,188	1,112,188	1,170,893	1,170,893
521255		Paper Service	6,513	3,641	9,300	9,300	9,000	9,000
521256		Genetic Tests	4,384	2,047	5,000	5,500	6,000	6,000
521296		Computer Support	1,780	1,570	1,900	1,900	2,150	2,150
529160		Interpreter Fee	1,606	861	2,000	2,000	2,400	2,400
531003		Notary Public Related	120	80	210	180	60	60
531301		Office Equipment	2,558	51	895	895	-	-
531303		Computer Equipmt & Software	18,154	-	-	-	12,050	12,050
531310		Postage Special	244	71	220	300	300	300
531311		Postage & Box Rent	17,031	9,904	19,000	17,750	21,000	21,000
531312		Office Supplies	1,883	879	1,700	1,600	2,000	2,000
531313		Printing & Duplicating	3,310	111	2,300	2,800	3,200	3,200
531314		Small Items Of Equipment	523	-	900	900	1,400	1,400
531321		Publication Of Legal Notice	790	337	700	900	900	900
531324		Membership Dues	2,015	1,807	2,042	2,042	2,076	2,076
531326		Advertising	457	227	227	-	400	400
531348		Educational Supplies	212	230	450	450	450	450
532325		Registration	1,863	150	2,340	2,340	4,070	4,070
532332		Mileage	530	-	545	545	750	750
532334		Commercial Travel	-	-	-	-	1,425	1,425
532335		Meals	338	97	650	700	1,080	1,080
532336		Lodging	1,274	360	1,932	1,932	4,002	4,002
532339		Other Travel & Tolls	12	-	50	80	210	210
532340		Contracted Extraditions	-	3,576	8,700	8,700	8,700	8,700
533225		Telephone & Fax	197	64	245	245	200	200
535242		Maintain Machinery & Equip	3,990	1,607	3,500	4,550	4,000	4,000
571004		IP Telephony Allocation	1,912	849	1,698	1,698	3,132	3,132
571005		Duplicating Allocation	54	191	381	381	91	91
571009		MIS PC Group Allocation	26,192	13,215	26,430	26,430	29,580	29,580
571010		MIS Systems Grp Alloc(ISIS)	8,769	4,451	8,902	8,902	10,177	10,177
591519		Other Insurance	8,314	4,205	10,024	10,024	9,172	9,172
OPERATING EXPENDITURES			115,026	50,581	112,241	112,934	139,975	139,975
594813		Capital Office Equip	-	9,859	10,000	10,000	-	-
CAPITAL OUTLAY EXPENDITURES			-	9,859	10,000	10,000	-	-
EXPENDITURES TOTAL			1,177,828	585,293	1,234,429	1,235,122	1,310,868	1,310,868

Child Support-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		REVENUES	1,215,741	380,241	1,122,713	1,235,122	1,310,868	1,310,868
		EXPENDITURES	1,177,828	585,293	1,234,429	1,235,122	1,310,868	1,310,868
TOTAL BUSINESS UNIT-11301 -Child Support			(37,913)	205,052	111,716	-	0	0
		REVENUES	1,215,741	380,241	1,122,713	1,235,122	1,310,868	1,310,868
		EXPENDITURES	1,177,828	585,293	1,234,429	1,235,122	1,310,868	1,310,868
TOTAL Child Support DEPARTMENT			(37,913)	205,052	111,716	-	0	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 pursuant to Wis. Stats. 59.40 and others for all case types including criminal, traffic, family, civil and small claims.

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.	Transformative Government Objective 1.4	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.	Diverse House Opportunities Objectives 1.4 & 3.4 – through enforcement. Transformative Government Objective 1.4	Ongoing/annually
Establish tracking methods to encourage compliance with statutory provisions relating to court orders for repayment of fines, fees, forfeitures, restitution and recompense. Once ordered review available enforcement and collection methods to improve overall collection.	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.	Diverse House Opportunities Objectives 1.4 & 3.4 – through enforcement. Transformative Government Objective 1.4	Ongoing/annually
Review and improve local court policies and procedures relating to judicial rotation, case	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	Transformative Government Objectives 1.4 & 4.2	In process – Jan 2024 judicial rotation; preparing for future structure

administration and treatment courts.	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.		changes related to court needs
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.	Establish an annual budget for staff training and packaging/ handling materials like gloves, heat sealer, bags, boxes, masks.	Transformative Government Objectives 1.2, 1.3 & 2.4	Ongoing – Incorporating physical facility needs into construction project
	Pursue a cooperative agreement with the Sheriff’s Department relating to destruction/purging of weapons and controlled substances.		
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.	Pursuant to Wis. Stat. § 801.18 mandatory eFiling was enabled for all case types including civil, family, small claims, paternity, criminal, traffic, forfeiture, and small claims across the state. The scope of electronic filing functionality continues to expand, including more case types, document 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.	Transformative Government Objective 1.2	Ongoing on a scheduled established by the Director of State Courts Office
Establish cycle system for larger ongoing budget request items. Examples – chair replacement, courtroom technology, courtroom updates, equipment for exhibit management, large office equipment, etc.	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. This will be especially important to avoid having all of the equipment updated during the construction project reaching “end of life” at the same point.	Transformative Government Objectives 2.1 & 2.4	Annually
Review and establish more costs effective ways of providing interpreters and attorney services to court users.	Review scheduling practices and establish block schedules designed to reduce interpreter costs. These efforts have to be balanced with statutory timelines for certain hearings and the cost of adjournments. A new case assignment plan is being implemented in Jan. 2024. It was designed with focuses on assignment balance, improved case flow and improved system efficiency.	Highly Regarded Quality of Life Objectives 1.1, 1.4 & 2.1 Transformative Government Objective 1.4	Ongoing

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.	Highly Regarded Quality of Life Objective 2.1	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 jurors, witnesses, attorneys and vendors. 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.	Transformative Government Objective 2.4	Ongoing
Accurately and efficiently address case management including processing and reporting dispositional information to local, state and federal agencies.	Timely, accurately and efficiently process dispositional orders; prepare related documents and report dispositional information to applicable repositories including the Bureau of Vital Statistics, Department of Corrections, Department of Corrections, Criminal Information Bureau and crediting civil lien indexes.	Highly Regarded Quality of Life Objective 2.1 Transformative Government Objective 1.4	Ongoing
Pursue ongoing training and resource relating to issues specific to the COC Office and larger court system.	Establish schedule for trainings and pursue tools and resources for staff relating to issues that are specific to the COC Office and larger court system. Some training are responsive law; Supreme Court Rule and technology changes with topic including expungement; DNA reporting; NGI and Competency plea processing; electronic records; exhibit management and purging. While other are safety related with topics including Narcan administration; Stop-the-Bleed; Courtroom and Courthouse security and event response training.	Transformative Government Objectives 1.2, 1.3, 1.4 & 2.4	Ongoing – return to quarterly, semi-annual and annual trainings similar to those done pre-pandemic and pre-construction.

PROGRAM EVALUATION

Program/Service Description	Output Measures			
	2019	2020 (Est)	2021 (Est)	2022
Accurately and efficiently enforce, collect and receipt obligations ordered by the Court.	\$6,922,102	\$4,200,000	\$5,800,000	\$4,542,246.99
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	\$431,974.34
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	\$2,625,430.67
Pursuant to statute, assess, track, collect and route for distribution funds due to the Sheriff.	\$341,635	\$300,000	\$300,000	\$346.941.33

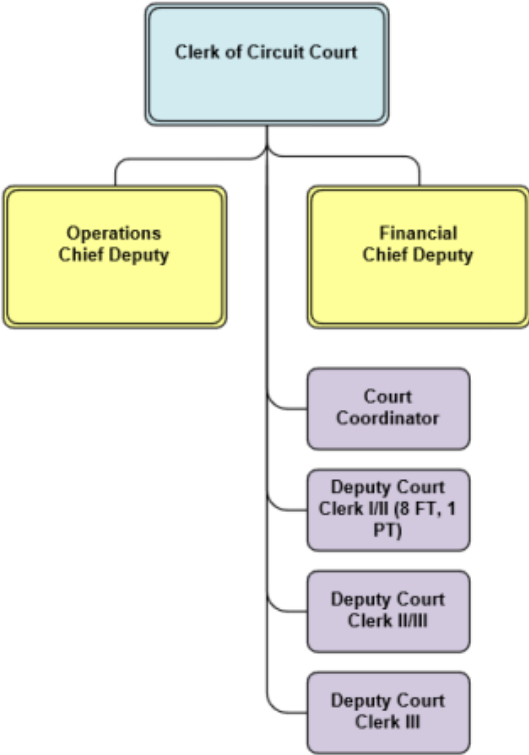
Accurately and efficiently import, qualify, summons and manage jury service. (# of jurors)	3,000	3,200	3,500	3,500
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FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

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

- Maintained compliance with statutory obligations relating to case management, jury management, interpreter services, collections and enforcement.
- Staff attended trainings in areas relating to courthouse safety, case management, office management, treatment courts and juror management.
- Continue 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.
- Preparing for judicial rotation and implement recommendations consistent with report recommendations.
- Maintain compliance with Supreme Court Rules relating to record retention and file purging.
- Continue to adapt and overcome issues relating to the remaining phases of the construction project.

DEPARTMENT ORGANIZATIONAL CHART



Clerk of Courts

Financial Summary

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	556,118	501,500	501,500	400,500	(101,000)	-20.14%
Licenses & Permits	20	160	160	100	(60)	-37.50%
Fines, Forfeitures & Penalties	38,908	45,500	45,500	55,600	10,100	22.20%
Public Charges	517,077	766,797	766,797	240,593	(526,204)	-68.62%
Intergovernmental Charges	-	-	-	-	-	0.00%
Misc. Revenues	150,636	175,000	175,000	175,000	-	0.00%
Other Financing Sources	-	-	-	-	-	0.00%
Total Revenues	1,262,759	1,488,957	1,488,957	871,793	(617,164)	-41.45%
Expenditures						
Personnel Expenses	1,817,609	2,364,177	2,364,177	1,187,380	(1,176,797)	-49.78%
Purchased Services	491,611	671,800	671,800	198,300	(473,500)	-70.48%
Operating Costs	138,570	168,620	168,620	96,575	(72,045)	-42.73%
Interdept. Charges	62,754	49,434	49,434	25,535	(23,899)	-48.35%
Other Expenses	15,609	18,968	18,968	9,592	(9,376)	-49.43%
Capital Items	-	-	-	-	-	0.00%
Total Expenditures	2,526,152	3,272,999	3,272,999	1,517,382	(1,755,617)	-53.64%
Property Taxes	1,503,042	1,784,042	1,784,042	645,589	(1,138,453)	-63.81%
Addition to (Use of) Fund Balance	239,649	-	-	-	-	

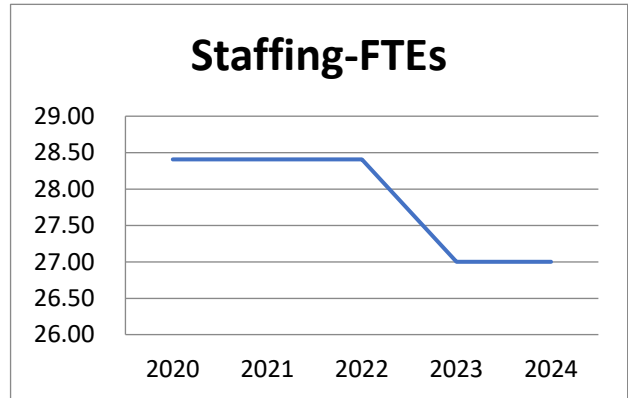
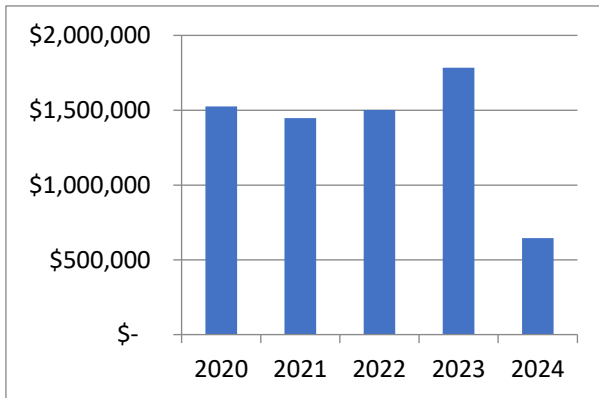
Summary Highlights:

The 2024 budget provides \$645,589 in tax levy, which is a \$1,138,453 decrease in levy from the 2023 amended budget. The decrease is the result of splitting the Clerk of Courts and Court Support Services office duties.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Clerk of Courts-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
11401 -Clerk of Courts								
REVENUES								
411100		General Property Taxes	1,503,042	369,563	739,125	739,125	637,089	637,089
421001		State Aid	297,837	149,622	295,000	295,000	301,000	301,000
421014		State Aid Wages Allocation	78,076	21,012	45,500	45,500	57,500	57,500
421072		State Aid Interpreter	31,880	17,835	35,500	35,500	42,000	42,000
431004		Occupational	20	-	160	160	100	100
441005		Overweight Fine 10% Co Share	1,437	296	1,000	1,000	1,600	1,600
441013		Ignition Interlock Surcharge	10,652	5,465	13,000	13,000	13,000	13,000
441014		Restitution Admin Surcharge	908	609	1,000	1,000	1,500	1,500
441020		Other Fines/Due County	3,839	1,633	6,000	6,000	6,000	6,000
442010		Restitution Revenue	6,992	2,564	7,500	7,500	7,500	7,500
442012		Restitute Per Diem Jury	234	636	-	-	1,000	1,000
442015		Restitution Surcharge	14,846	4,594	17,000	17,000	25,000	25,000
451014		CS Program Fees	1,240	560	1,500	1,500	1,500	1,500
451403		Circuit Court Costs	42,570	23,594	51,000	51,000	60,000	60,000
451405		Misc Court Fees	93,481	38,191	122,497	122,497	128,993	128,993
451411		Juvenile Pub Defender Reim	733	625	3,500	3,500	1,000	1,000
451418		Witness Reimbursement Fees	61	38	300	300	100	100
451419		Municipal Court	1,670	605	2,500	2,500	2,000	2,000
451423		Bonds Forfeited	28,133	1,250	25,000	25,000	35,000	35,000
451425		Psych Fees Reimbursement	2,509	2,421	15,000	15,000	12,000	12,000
481001		Interest & Dividends	150,636	67,352	175,000	175,000	175,000	175,000
REVENUES TOTAL			2,270,796	708,465	1,557,082	1,557,082	1,508,882	1,508,882
EXPENDITURES								
511110		Salary-Permanent Regular	217,646	115,554	228,526	228,526	244,656	244,656
511210		Wages-Regular	429,496	236,032	615,429	615,429	586,846	586,846
511220		Wages-Overtime	10,539	962	5,749	5,749	16,286	16,286
511240		Wages-Temporary	2,925	5,243	-	-	-	-
511330		Wages-Longevity Pay	1,015	-	1,015	1,015	1,105	1,105
SALARIES TOTAL			661,621	357,791	850,719	850,719	848,894	848,894
512141		Social Security	48,054	25,609	59,252	59,252	61,589	61,589
512142		Retirement (Employer)	42,555	23,472	56,383	56,383	57,836	57,836
512144		Health Insurance	149,727	91,371	261,332	261,332	196,434	196,434
512145		Life Insurance	214	120	241	241	245	245
512146		Workers Compensation	-	402	-	-	-	-
512151		HSA Contribution	4,870	-	-	-	9,206	9,206
512173		Dental Insurance	10,283	5,993	15,384	15,384	13,176	13,176
FRINGE TOTAL			255,703	146,965	392,592	392,592	338,486	338,486
TOTAL SALARIES AND FRINGES			917,324	504,756	1,243,311	1,243,311	1,187,380	1,187,380
521219		Other Professional Serv	18,675	16,555	50,000	50,000	20,000	20,000
521251		Transcripts	5,531	3,757	12,000	12,000	7,000	7,000
521255		Paper Service	-	-	500	500	500	500
529159		Witness Fee	1,307	1,444	2,000	2,000	2,500	2,500
529160		Interpreter Fee	105,855	52,694	80,000	80,000	95,000	95,000
529182		Jury-Meals	2,275	2,330	2,500	2,500	5,500	5,500
529183		Jury-Mileage	15,094	9,519	20,000	20,000	20,000	20,000
529184		Jury-Misc	272	1,184	750	750	2,800	2,800
529186		Jury-Per Diem	36,540	22,500	25,000	25,000	45,000	45,000
529188		Jury-Soda	470	234	-	-	-	-
529190		Jury-Water Cooler	616	627	650	650	-	-
531001		Credit Card Fees	-	-	25	25	25	25
531243		Furniture & Furnishings	3,781	-	4,500	4,500	-	-
531298		United Parcel Service	-	-	50	50	50	50
531301		Office Equipment	690	-	2,500	2,500	1,500	1,500
531303		Computer Equipmt & Software	27,974	2,986	2,500	2,500	3,500	3,500
531310		Postage Special	6,236	1,573	6,000	6,000	8,000	8,000
531311		Postage & Box Rent	22,181	15,516	22,000	22,000	22,500	22,500
531312		Office Supplies	11,715	5,623	18,000	18,000	15,000	15,000
531312	14015	Office Supplies	2,304	-	-	-	-	-
531313		Printing & Duplicating	8,235	278	4,500	4,500	10,000	10,000
531314		Small Items Of Equipment	426	393	-	-	-	-
531314	14015	Small Items Of Equipment	185	-	-	-	-	-
531323		Subscriptions-Tax & Law	4,885	2,196	6,500	6,500	5,500	5,500
531324		Membership Dues	175	225	500	500	500	500
531326		Advertising	1,547	117	2,000	2,000	2,000	2,000
531348		Educational Supplies	209	-	300	300	350	350

Clerk of Courts-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
532325		Registration	270	405	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	39	750	750	750	750
532336		Lodging	534	180	1,000	1,000	1,000	1,000
532339		Other Travel & Tolls	4	-	150	150	150	150
533225		Telephone & Fax	4,197	1,701	4,200	4,200	4,500	4,500
533236		Wireless Internet	45	(13)	-	-	500	500
535242		Maintain Machinery & Equip	8,289	4,598	6,000	6,000	8,750	8,750
571004		IP Telephony Allocation	2,587	1,274	2,547	2,547	2,891	2,891
571005		Duplicating Allocation	435	915	1,830	1,830	367	367
571009		MIS PC Group Allocation	23,811	4,205	8,410	8,410	7,395	7,395
571010		MIS Systems Grp Alloc(ISIS)	13,003	6,520	13,040	13,040	14,882	14,882
591519		Other Insurance	8,642	4,398	10,419	10,419	9,592	9,592
593256		Bank Charges	-	-	150	150	-	-
		OPERATING EXPENDITURES	339,521	163,971	313,771	313,771	321,502	321,502
		EXPENDITURES TOTAL	1,256,846	668,727	1,557,082	1,557,082	1,508,882	1,508,882
		REVENUES	2,270,796	708,465	1,557,082	1,557,082	1,508,882	1,508,882
		EXPENDITURES	1,256,846	668,727	1,557,082	1,557,082	1,508,882	1,508,882
		TOTAL BUSINESS UNIT-11401 -Clerk of Courts	(1,013,951)	(39,738)	-	-	-	-

11402 -Judicial Support

REVENUES								
411100		General Property Taxes	-	236,551	473,102	473,102	-	-
		REVENUES TOTAL	-	236,551	473,102	473,102	-	-
EXPENDITURES								
511110		Salary-Permanent Regular	52,761	14,092	55,152	55,152	-	-
511210		Wages-Regular	188,430	114,235	220,178	220,178	-	-
511220		Wages-Overtime	3,186	6,899	2,573	2,573	-	-
511330		Wages-Longevity Pay	758	-	586	586	-	-
		SALARIES TOTAL	245,133	135,227	278,490	278,490	-	-
512141		Social Security	17,596	9,557	18,954	18,954	-	-
512142		Retirement (Employer)	15,965	8,953	18,937	18,937	-	-
512144		Health Insurance	65,093	42,605	102,695	102,695	-	-
512145		Life Insurance	77	45	82	82	-	-
512151		HSA Contribution	2,942	-	-	-	-	-
512173		Dental Insurance	3,528	1,960	4,968	4,968	-	-
		FRINGE TOTAL	105,201	63,120	145,637	145,637	-	-
		TOTAL SALARIES AND FRINGES	350,334	198,348	424,127	424,127	-	-
531243		Furniture & Furnishings	630	-	4,500	4,500	-	-
531312		Office Supplies	4,185	1,675	4,000	4,000	-	-
531313		Printing & Duplicating	-	-	500	500	-	-
531323		Subscriptions-Tax & Law	7,404	3,554	10,500	10,500	-	-
531326		Advertising	-	-	250	250	-	-
531348		Educational Supplies	-	-	2,000	2,000	-	-
533225		Telephone & Fax	370	177	1,200	1,200	-	-
535242		Maintain Machinery & Equip	(13,987)	-	17,250	17,250	-	-
571004		IP Telephony Allocation	3,825	1,698	3,397	3,397	-	-
571010		MIS Systems Grp Alloc(ISIS)	2,600	1,320	2,640	2,640	-	-
591519		Other Insurance	2,272	1,440	2,738	2,738	-	-
		OPERATING EXPENDITURES	7,299	9,864	48,975	48,975	-	-
		EXPENDITURES TOTAL	357,633	208,211	473,102	473,102	-	-
		REVENUES	-	236,551	473,102	473,102	-	-
		EXPENDITURES	357,633	208,211	473,102	473,102	-	-
		TOTAL BUSINESS UNIT-11402 -Judicial Support	357,633	(28,340)	-	-	-	-

11403 -Courts Reimbursements

REVENUES

Clerk of Courts-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
411100		General Property Taxes	-	(34,850)	(69,700)	(69,700)	-	-
421001		State Aid	116,914	-	100,500	100,500	-	-
REVENUES TOTAL			116,914	(34,850)	30,800	30,800	-	-
REVENUES			116,914	(34,850)	30,800	30,800	-	-
TOTAL BUSINESS UNIT-11403 -Courts Reimbursements			116,914	(34,850)	30,800	30,800	-	-

114030 -COC-GAL Indigent Contract

EXPENDITURES								
521212	14001	Legal	(126)	-	3,900	3,900	-	-
521212	14002	Legal	50,000	25,099	52,500	52,500	-	-
521212	14003	Legal	188,206	101,390	217,400	217,400	-	-
521212	14004	Legal	-	-	5,500	5,500	-	-
521212	14008	Legal	49,464	13,292	120,000	120,000	-	-
521212	14009	Legal	-	-	15,000	15,000	-	-
OPERATING EXPENDITURES			287,544	139,781	414,300	414,300	-	-
EXPENDITURES TOTAL			287,544	139,781	414,300	414,300	-	-
EXPENDITURES			287,544	139,781	414,300	414,300	-	-
TOTAL BUSINESS UNIT-114030 -COC-GAL Indigent Contr			287,544	139,781	414,300	414,300	-	-

114031 -COC-GAL Indigent Non-Contract

REVENUES								
451427		GAL-FA/PA NonJuv/Probate	100,589	75,170	185,000	185,000	-	-
451427	14001	Courts Reimbursement-GALCJ	27,087	11,272	30,000	30,000	-	-
451427	14002	Courts Reimbursement-GALMG	15,632	465	45,000	45,000	-	-
451427	14003	Courts Reimbursement-GALFA	4,072	1,492	7,000	7,000	-	-
451427	14004	Courts Reimbursement-GALP	3,078	363	1,500	1,500	-	-
REVENUES TOTAL			150,458	88,762	268,500	268,500	-	-
EXPENDITURES								
521212		NonContract GAL-NonCriminal	1,240	2,904	20,000	20,000	-	-
OPERATING EXPENDITURES			1,240	2,904	20,000	20,000	-	-
EXPENDITURES TOTAL			1,240	2,904	20,000	20,000	-	-
REVENUES			150,458	88,762	268,500	268,500	-	-
EXPENDITURES			1,240	2,904	20,000	20,000	-	-
TOTAL BUSINESS UNIT-114031 -COC-GAL Indigent Non-C			(149,218)	(85,858)	(248,500)	(248,500)	-	-

114032 -COC-Adversary Counsel

REVENUES								
451427		Atty-NonCriminal Reimb	12,132	2,379	25,000	25,000	-	-
REVENUES TOTAL			12,132	2,379	25,000	25,000	-	-
EXPENDITURES								
521212		NonContractAtty-NonCriminal	3,910	-	15,000	15,000	-	-
OPERATING EXPENDITURES			3,910	-	15,000	15,000	-	-
EXPENDITURES TOTAL			3,910	-	15,000	15,000	-	-
REVENUES			12,132	2,379	25,000	25,000	-	-
EXPENDITURES			3,910	-	15,000	15,000	-	-
TOTAL BUSINESS UNIT-114032 -COC-Adversary Counsel			(8,222)	(2,379)	(10,000)	(10,000)	-	-

114033 -COC-Criminal Counsel

REVENUES

Clerk of Courts-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
451427		Atty-CF/CM Reimb	93,755	35,583	125,000	125,000	-	-
REVENUES TOTAL			93,755	35,583	125,000	125,000	-	-
EXPENDITURES								
521212		NonContractAtty-CF/CM OPERATING EXPENDITURES	5,795	9,467	10,000	10,000	-	-
EXPENDITURES TOTAL			5,795	9,467	10,000	10,000	-	-
REVENUES			93,755	35,583	125,000	125,000	-	-
EXPENDITURES			5,795	9,467	10,000	10,000	-	-
TOTAL BUSINESS UNIT-114033 -COC-Criminal Counsel			(87,960)	(26,116)	(115,000)	(115,000)	-	-
114034 -COC-Traffic Counsel								
REVENUES								
451427		Atty-CT/TR Reimb	-	-	10,000	10,000	-	-
REVENUES TOTAL			-	-	10,000	10,000	-	-
EXPENDITURES								
521212		NonContractAtty-CT/TR OPERATING EXPENDITURES	310	1,430	-	-	-	-
EXPENDITURES TOTAL			310	1,430	-	-	-	-
REVENUES			-	-	10,000	10,000	-	-
EXPENDITURES			310	1,430	-	-	-	-
TOTAL BUSINESS UNIT-114034 -COC-Traffic Counsel			310	1,430	(10,000)	(10,000)	-	-
11404 -Commissioner								
REVENUES								
411100		General Property Taxes	-	160,627	321,254	321,254	-	-
421014		State Aid Wages Allocation	31,411	6,098	25,000	25,000	-	-
REVENUES TOTAL			31,411	166,725	346,254	346,254	-	-
EXPENDITURES								
511110		Salary-Permanent Regular	172,845	76,977	180,580	180,580	-	-
512120		Wages-Regular	50,572	27,217	55,164	55,164	-	-
511220		Wages-Overtime	562	436	-	-	-	-
SALARIES TOTAL			223,979	104,630	235,744	235,744	-	-
512141		Social Security	16,737	7,678	17,240	17,240	-	-
512142		Retirement (Employer)	14,585	6,873	16,031	16,031	-	-
512144		Health Insurance	33,111	17,584	44,532	44,532	-	-
512145		Life Insurance	40	20	40	40	-	-
512151		HSA Contribution	2,500	-	-	-	-	-
512153		HRA Contribution	-	843	-	-	-	-
512173		Dental Insurance	2,387	1,150	2,760	2,760	-	-
FRINGE TOTAL			69,360	34,148	80,602	80,602	-	-
TOTAL SALARIES AND FRINGES			293,339	138,778	316,346	316,346	-	-
531243		Furniture & Furnishings	91	-	1,500	1,500	-	-
531301		Office Equipment	-	-	1,000	1,000	-	-
531311		Postage & Box Rent	3,190	1,622	3,000	3,000	-	-
531312		Office Supplies	1,119	454	2,000	2,000	-	-
531313		Printing & Duplicating	-	-	500	500	-	-
531323		Subscriptions-Tax & Law	2,373	896	4,500	4,500	-	-
531324		Membership Dues	1,792	1,146	2,000	2,000	-	-
531326		Advertising	-	-	100	100	-	-
531348		Educational Supplies	960	673	450	450	-	-
532325		Registration	125	-	1,000	1,000	-	-
532332		Mileage	139	-	500	500	-	-
532335		Meals	-	-	200	200	-	-
532336		Lodging	-	-	800	800	-	-

Clerk of Courts-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
532339		Other Travel & Tolls	64	-	100	100	-	-
533225		Telephone & Fax	806	257	800	800	-	-
535242		Maintain Machinery & Equip	1,748	955	1,600	1,600	-	-
571004		IP Telephony Allocation	562	213	425	425	-	-
571009		MIS PC Group Allocation	3,572	2,403	4,806	4,806	-	-
571010		MIS Systems Grp Alloc(ISIS)	1,857	943	1,886	1,886	-	-
591519		Other Insurance	2,273	1,219	2,741	2,741	-	-
		OPERATING EXPENDITURES	20,672	10,780	29,908	29,908	-	-
		EXPENDITURES TOTAL	314,011	149,559	346,254	346,254	-	-
		REVENUES	31,411	166,725	346,254	346,254	-	-
		EXPENDITURES	314,011	149,559	346,254	346,254	-	-
TOTAL BUSINESS UNIT-11404 -Commissioner			282,600	(17,166)	-	-	-	-

11405 -Family Court Services

REVENUES

411100	General Property Taxes	-	76,620	153,239	153,239	-	-
451017	Mediation Fee	27,641	12,936	35,000	35,000	-	-
451018	Custody Studies	12,376	13,556	35,000	35,000	-	-
451025	Family Marriage Counseling	9,000	3,280	10,000	10,000	-	-
451412	Post Judgment Filing Fees	7,590	3,450	9,000	9,000	-	-

REVENUES TOTAL

56,607	109,842	242,239	242,239	-	-
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EXPENDITURES

511110	Salary-Permanent Regular	64,305	33,842	67,365	67,365	-	-
511210	Wages-Regular	77,411	41,709	85,336	85,336	-	-
	SALARIES TOTAL	141,715	75,551	152,700	152,700	-	-
512141	Social Security	10,502	5,480	10,801	10,801	-	-
512142	Retirement (Employer)	8,256	4,546	9,072	9,072	-	-
512144	Health Insurance	35,400	25,021	45,642	45,642	-	-
512145	Life Insurance	24	13	24	24	-	-
512151	HSA Contribution	2,500	-	-	-	-	-
512173	Dental Insurance	1,910	1,104	2,208	2,208	-	-
	FRINGE TOTAL	58,592	36,164	67,747	67,747	-	-

TOTAL SALARIES AND FRINGES

200,307	111,715	220,447	220,447	-	-
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521219	Other Professional Serv	450	-	2,500	2,500	-	-
521296	Computer Support	1,200	1,247	1,500	1,500	-	-
531243	Furniture & Furnishings	-	-	1,000	1,000	-	-
531277	Collateral Record Charges	188	74	750	750	-	-
531301	Office Equipment	-	-	250	250	-	-
531311	Postage & Box Rent	743	568	1,000	1,000	-	-
531312	Office Supplies	522	327	750	750	-	-
531313	Printing & Duplicating	-	164	100	100	-	-
531324	Membership Dues	-	-	350	350	-	-
531326	Advertising	53	-	250	250	-	-
531348	Educational Supplies	-	-	200	200	-	-
532325	Registration	2,615	600	1,185	1,185	-	-
532332	Mileage	561	473	1,500	1,500	-	-
532335	Meals	36	39	175	175	-	-
532336	Lodging	258	258	500	500	-	-
532339	Other Travel & Tolls	-	-	50	50	-	-
533225	Telephone & Fax	13	2	150	150	-	-
535242	Maintain Machinery & Equip	2,505	187	675	675	-	-
571004	IP Telephony Allocation	450	213	425	425	-	-
571009	MIS PC Group Allocation	4,762	2,403	4,806	4,806	-	-
571010	MIS Systems Grp Alloc(ISIS)	1,820	924	1,848	1,848	-	-
591519	Other Insurance	1,516	789	1,828	1,828	-	-
	OPERATING EXPENDITURES	17,693	8,269	21,792	21,792	-	-

EXPENDITURES TOTAL

218,000	119,984	242,239	242,239	-	-
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REVENUES

56,607	109,842	242,239	242,239	-	-
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EXPENDITURES

218,000	119,984	242,239	242,239	-	-
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TOTAL BUSINESS UNIT-11405 -Family Court Services

161,393	10,141	-	-	-	-
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Clerk of Courts-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
11406 -Farm Drainage Board								
EXPENDITURES								
521212		Legal	(516)	-	-	-	-	-
531313		Printing & Duplicating	3	-	-	-	-	-
		OPERATING EXPENDITURES	(513)	-	-	-	-	-
		EXPENDITURES TOTAL	(513)	-	-	-	-	-
		EXPENDITURES	(513)	-	-	-	-	-
TOTAL BUSINESS UNIT-11406 -Farm Drainage Board			(513)	-	-	-	-	-
11407 -Law Library								
REVENUES								
411100		General Property Taxes	-	4,151	8,301	8,301	8,500	8,500
		REVENUES TOTAL	-	4,151	8,301	8,301	8,500	8,500
EXPENDITURES								
531312		Office Supplies	-	-	50	50	-	-
531323		Subscriptions-Tax & Law	7,813	4,345	6,700	6,700	8,500	8,500
531348		Educational Supplies	-	-	350	350	-	-
571004		IP Telephony Allocation	113	-	-	-	-	-
571009		MIS PC Group Allocation	1,191	600	1,201	1,201	-	-
		OPERATING EXPENDITURES	9,116	4,946	8,301	8,301	8,500	8,500
		EXPENDITURES TOTAL	9,116	4,946	8,301	8,301	8,500	8,500
		REVENUES	-	4,151	8,301	8,301	8,500	8,500
		EXPENDITURES	9,116	4,946	8,301	8,301	8,500	8,500
TOTAL BUSINESS UNIT-11407 -Law Library			9,116	795	-	-	-	-
11408 -Register in Probate								
REVENUES								
411100		General Property Taxes	-	79,361	158,721	158,721	-	-
451403		Circuit Court Costs	2,174	990	2,600	2,600	-	-
451407		Filing Fees Due Co Probate	29,912	15,966	24,000	24,000	-	-
451408		Other Fees Due Co Probate	1,115	164	1,000	1,000	-	-
451428		Claim Against Estate Filing	528	135	400	400	-	-
		REVENUES TOTAL	33,728	96,615	186,721	186,721	-	-
EXPENDITURES								
511210		Wages-Regular	35,951	39,670	98,562	98,562	-	-
511220		Wages-Overtime	699	216	-	-	-	-
511240		Wages-Temporary	7,193	1,920	-	-	-	-
		SALARIES TOTAL	43,843	41,805	98,562	98,562	-	-
512141		Social Security	3,306	3,117	6,808	6,808	-	-
512142		Retirement (Employer)	1,919	2,712	6,702	6,702	-	-
512144		Health Insurance	6,603	12,510	45,642	45,642	-	-
512145		Life Insurance	2	14	24	24	-	-
512151		HSA Contribution	313	-	-	-	-	-
512173		Dental Insurance	318	552	2,208	2,208	-	-
		FRINGE TOTAL	12,461	18,906	61,385	61,385	-	-
		TOTAL SALARIES AND FRINGES	56,304	60,711	159,946	159,946	-	-
521219		Other Professional Serv	4,000	1,375	10,000	10,000	-	-
521251		Transcripts	-	-	100	100	-	-
529160		Interpreter Fee	1,044	1,238	5,000	5,000	-	-
531301		Office Equipment	-	-	500	500	-	-
531311		Postage & Box Rent	4,618	3,263	3,500	3,500	-	-
531312		Office Supplies	775	142	750	750	-	-
531313		Printing & Duplicating	-	338	1,000	1,000	-	-

Clerk of Courts-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
531323		Subscriptions-Tax & Law	1,329	896	-	-	-	-
531324		Membership Dues	75	120	685	685	-	-
531326		Advertising	265	350	300	300	-	-
531348		Educational Supplies	545	84	500	500	-	-
532325		Registration	50	-	275	275	-	-
532332		Mileage	-	-	250	250	-	-
532335		Meals	-	-	100	100	-	-
532336		Lodging	-	-	350	350	-	-
533225		Telephone & Fax	186	64	200	200	-	-
571004		IP Telephony Allocation	337	159	318	318	-	-
571010		MIS Systems Grp Alloc(ISIS)	1,828	927	1,855	1,855	-	-
591519		Other Insurance	905	509	1,092	1,092	-	-
		OPERATING EXPENDITURES	15,957	9,467	26,775	26,775	-	-
		EXPENDITURES TOTAL	72,261	70,178	186,721	186,721	-	-
		REVENUES	33,728	96,615	186,721	186,721	-	-
		EXPENDITURES	72,261	70,178	186,721	186,721	-	-
TOTAL BUSINESS UNIT-11408 -Register in Probate			38,532	(26,437)	-	-	-	-
		REVENUES	2,765,801	1,414,223	3,272,999	3,272,999	1,517,382	1,517,382
		EXPENDITURES	2,526,152	1,375,186	3,272,999	3,272,999	1,517,382	1,517,382
TOTAL Clerk of Courts DEPARTMENT			(239,649)	(39,037)	-	-	-	-

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	Transformative Government Objective 4.2	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	Transformative Government Objective 4.2	
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	Transformative Government Objective 1.2	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	Transformative Government Objective 1.2	Currently implemented with the goal of continuous improvement
Promote confidence in the legal services provided by the Corporation Counsel office	Continue to maintain strong relationships with county staff and officials	Transformative Government Objective 1.1	Currently implemented with the goal of continuous improvement
	Provide quality and timely legal advice that enables staff to perform their job duties	Transformative Government Goal 1	

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2022	2023 (Est)	2024 (Est)
Mental Commitments	90	90	90
Mental Commitment Extensions	41	35	35
Return to Inpatient Facility	24	26	26
Annual Reviews (<i>Watts</i>)	13	18	18

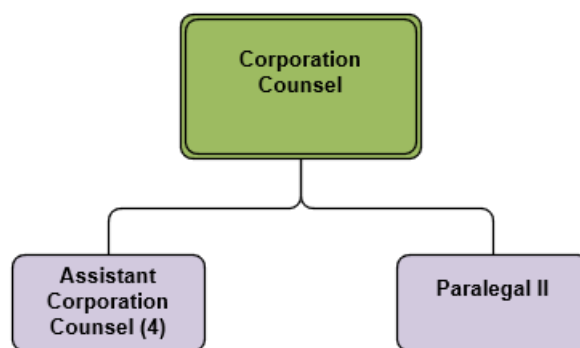
Child Abuse and Neglect Substantiation Appeals	2	2	2
Children in Need of Protection and Services (CHIPS)	37	40	40
Termination of Parental Rights (TPR)	3	4	4
Temporary Physical Custody (TPC)	24	20	20
CHIPS Guardianships	8	10	10

FACTORS INFLUENCING SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2023 and 2024 fiscal years are as follows:

- Started the process to transition to a new Corporation Counsel in October or November of 2023 implement a process which will allow the transition to continue operations uninterrupted.
- 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

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	-	-	-	-	-	0.00%
Miscellaneous Revenue	201	7,562	-	-	-	0.00%
Total Revenues	201	7,562	-	-	-	0.00%
Expenditures						
Personnel Expenses	372,967	453,079	453,075	455,889	2,814	0.62%
Purchased Services	7,665	6,000	6,000	2,200	(3,800)	-63.33%
Operating Costs	17,449	27,328	26,236	22,470	(3,766)	-14.35%
Interdept. Charges	9,531	10,949	10,949	16,398	5,449	49.77%
Other Expenses	3,256	3,926	3,926	3,732	(194)	-4.94%
Capital Expenses	-	-	-	-	-	0%
Total Expenditures	410,869	501,282	500,185	500,689	504	0.10%
Property Taxes	447,736	488,185	488,185	500,689	12,504	2.56%
Addition to (Use of) Fund Balance	37,068	(5,534)	(12,000)	-		

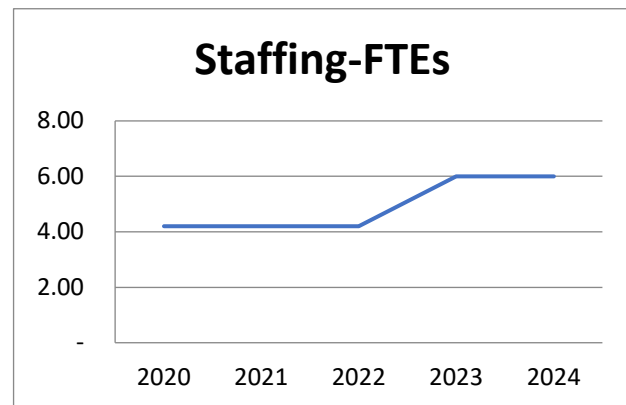
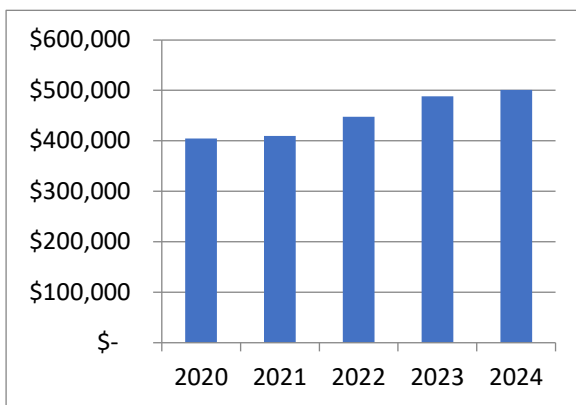
Summary Highlights:

The 2024 budget provides \$500,689 in tax levy, which is a \$12,504 increase in operating levy from the 2023 amended budget. This is primarily due to an increase in interdepartmental charges and personnel expenses.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Corporation Counsel-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
11501 -Corporation Counsel								
REVENUES								
411100		General Property Taxes	447,736	244,093	488,185	488,185	500,689	500,689
480102		Misc Reimbursement	201	7,562	7,562	-	-	-
REVENUES TOTAL			447,937	251,655	495,747	488,185	500,689	500,689
EXPENDITURES								
511110		Salary-Permanent Regular	215,214	115,204	264,732	264,732	276,626	276,626
511210		Wages-Regular	62,663	32,987	65,688	65,688	70,982	70,982
511220		Wages-Overtime	270	-	394	394	556	556
511330		Wages-Longevity Pay	188	-	188	188	218	218
SALARIES TOTAL			278,334	148,192	331,001	331,001	348,382	348,382
512141		Social Security	19,951	10,788	22,876	22,876	25,533	25,533
512142		Retirement (Employer)	18,123	10,077	22,508	22,508	24,735	24,735
512144		Health Insurance	50,232	25,305	73,028	73,028	51,392	51,392
512145		Life Insurance	147	88	129	129	183	183
512151		HSA Contribution	3,398	-	-	-	2,132	2,132
512153		HRA Contribution	-	-	5	-	-	-
512173		Dental Insurance	2,782	1,616	3,533	3,533	3,533	3,533
FRINGE TOTAL			94,633	47,874	122,078	122,073	107,507	107,507
TOTAL SALARIES AND FRINGES			372,967	196,066	453,079	453,075	455,889	455,889
521212		Legal	7,567	75	5,000	5,000	2,000	2,000
521219		Other Professional Serv	98	97	1,000	1,000	200	200
531298		United Parcel Service	-	-	10	10	20	20
531303		Computer Equipmt & Software	2,584	8,000	15,000	15,000	7,000	7,000
531311		Postage & Box Rent	611	701	701	200	500	500
531312		Office Supplies	774	411	500	500	500	500
531313		Printing & Duplicating	31	-	70	70	50	50
531314		Small Items Of Equipment	1,439	-	300	300	300	300
531323		Subscriptions-Tax & Law	6,844	3,103	4,000	4,000	7,800	7,800
531324		Membership Dues	1,776	1,538	1,656	1,656	1,800	1,800
531326		Advertising	226	591	591	-	-	-
532325		Registration	1,074	535	2,000	2,000	2,000	2,000
532332		Mileage	95	-	400	400	400	400
532335		Meals	34	-	200	200	200	200
532336		Lodging	1,217	343	1,500	1,500	1,500	1,500
532339		Other Travel & Tolls	23	-	-	-	-	-
533225		Telephone & Fax	190	64	100	100	100	100
535242		Maintain Machinery & Equip	531	251	300	300	300	300
571004		IP Telephony Allocation	450	213	425	425	482	482
571005		Duplicating Allocation	8	74	148	148	14	14
571009		MIS PC Group Allocation	5,953	3,604	7,208	7,208	10,353	10,353
571010		MIS Systems Grp Alloc(ISIS)	3,120	1,584	3,168	3,168	5,549	5,549
591519		Other Insurance	3,256	1,711	3,926	3,926	3,732	3,732
OPERATING EXPENDITURES			37,901	22,894	48,203	47,111	44,800	44,800
EXPENDITURES TOTAL			410,869	218,960	501,282	500,185	500,689	500,689
REVENUES			447,937	251,655	495,747	488,185	500,689	500,689
EXPENDITURES			410,869	218,960	501,282	500,185	500,689	500,689
TOTAL BUSINESS UNIT-11501 -Corporation Counsel			(37,068)	(32,694)	5,534	12,000	(0)	(0)
REVENUES			447,937	251,655	495,747	488,185	500,689	500,689
EXPENDITURES			410,869	218,960	501,282	500,185	500,689	500,689
TOTAL Corporation Counsel DEPARTMENT			(37,068)	(32,694)	5,534	12,000	(0)	(0)

County Board

Financial Summary

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
Revenues						
Misc. Revenues	199	-	-	-	-	0%
Other Financing Sources	-	80,537	80,537	-	(80,537)	-100%
Total Revenues	199	80,537	80,537	-	(80,537)	0%
Expenditures						
Personnel Expenses	128,046	133,336	133,336	143,557	10,221	7.67%
Purchased Services	-	-	-	-	-	0.00%
Operating Costs	48,111	48,100	48,100	50,050	1,950	4.05%
Interdept. Charges	65,855	68,706	68,706	82,062	13,356	19.44%
Other Expenses	234,401	310,497	310,497	237,370	(73,127)	-23.55%
Capital Items	-	-	-	-	-	-
Other Financing Uses	-	5,537	5,537	-	(5,537)	-
Total Expenditures	476,412	566,176	566,176	513,039	(53,137)	-9.39%
Property Taxes	516,744	485,639	485,639	513,039	27,400	5.64%
Addition to (Use of) Fund Balance	40,531	-	-	-	-	-

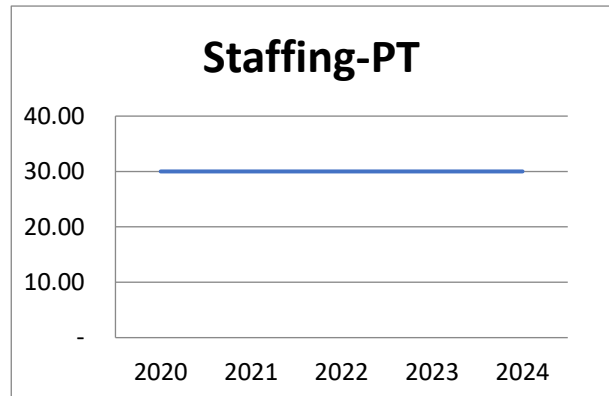
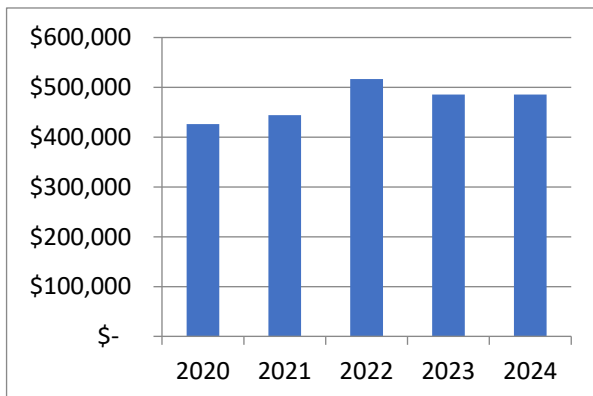
Summary Highlights:

The 2024 budget provides \$513,039 in tax levy, which is an \$27,400 increase in levy from the 2023 amended budget. This is primarily due to a decrease in other financing sources.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



County Board-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
11601 -County Board								
REVENUES								
411100		General Property Taxes	284,176	125,353	250,706	250,706	276,175	276,175
REVENUES TOTAL			284,176	125,353	250,706	250,706	276,175	276,175
EXPENDITURES								
511110		Salary-Permanent Regular	38,720	22,440	44,880	44,880	44,880	44,880
		SALARIES TOTAL	38,720	22,440	44,880	44,880	44,880	44,880
512141		Social Security	9,106	5,352	9,475	9,475	10,202	10,202
		FRINGE TOTAL	9,106	5,352	9,475	9,475	10,202	10,202
TOTAL SALARIES AND FRINGES			47,826	27,792	54,355	54,355	55,082	55,082
514151		Per Diem	80,220	46,227	78,981	78,981	88,475	88,475
531303		Computer Equipmnt & Software	177	-	-	-	-	-
531311		Postage & Box Rent	159	42	500	500	400	400
531312		Office Supplies	357	19	500	500	400	400
531313		Printing & Duplicating	3,114	86	3,000	3,000	3,200	3,200
531321		Publication Of Legal Notice	9,151	4,280	10,000	10,000	10,000	10,000
531324		Membership Dues	15,567	15,036	15,250	15,250	16,000	16,000
531349		Other Operating Expenses	31	-	100	100	50	50
532325		Registration	585	900	600	600	1,000	1,000
532332		Mileage	16,665	9,871	16,000	16,000	17,000	17,000
532335		Meals	644	549	800	800	1,000	1,000
532336		Lodging	630	1,071	800	800	1,000	1,000
532339		Other Travel & Tolls	12	46	-	-	-	-
533225		Telephone & Fax	-	-	50	50	-	-
535242		Maintain Machinery & Equip	1,018	307	500	500	-	-
571004		IP Telephony Allocation	113	53	106	106	120	120
571005		Duplicating Allocation	564	1,963	3,926	3,926	952	952
571009		MIS PC Group Allocation	42,860	21,024	42,048	42,048	53,243	53,243
571010		MIS Systems Grp Alloc(ISIS)	22,288	11,313	22,626	22,626	27,747	27,747
591519		Other Insurance	468	232	564	564	506	506
OPERATING EXPENDITURES			194,623	113,019	196,351	196,351	221,093	221,093
EXPENDITURES TOTAL			242,449	140,811	250,706	250,706	276,175	276,175
REVENUES			284,176	125,353	250,706	250,706	276,175	276,175
EXPENDITURES			242,449	140,811	250,706	250,706	276,175	276,175
TOTAL BUSINESS UNIT-11601 -County Board			(41,727)	15,458	-	-	-	-
11602 -Board Indirect								
REVENUES								
411100		General Property Taxes	232,568	117,467	234,933	234,933	236,864	236,864
699999		Budgetary Fund Balance	-	-	75,000	75,000	-	-
REVENUES TOTAL			232,568	117,467	309,933	309,933	236,864	236,864
EXPENDITURES								
593405		JCEDC	128,433	204,864	203,433	203,433	129,864	129,864
593409		Literacy Council Donation	26,000	8,100	18,500	18,500	18,500	18,500
593410		Free Clinic Donation	60,000	60,000	67,500	67,500	67,500	67,500
593412		Tourism Donation	4,500	4,500	4,500	4,500	5,000	5,000
593413		Railroad Consortium Donation	15,000	16,000	16,000	16,000	16,000	16,000
OPERATING EXPENDITURES			233,933	293,464	309,933	309,933	236,864	236,864
EXPENDITURES TOTAL			233,933	293,464	309,933	309,933	236,864	236,864
REVENUES			232,568	117,467	309,933	309,933	236,864	236,864
EXPENDITURES			233,933	293,464	309,933	309,933	236,864	236,864
TOTAL BUSINESS UNIT-11602 -Board Indirect			1,365	175,998	-	-	-	-
11603 -Historical Commission								
REVENUES								

County Board-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
485250		Publishing Royalties	199	77	-	-	-	-
699700		Resv Applied Operating	-	-	5,537	5,537	-	-
REVENUES TOTAL			199	77	5,537	5,537	-	-
EXPENDITURES								
571005		Duplicating Allocation	30	-	-	-	-	-
594950		Operating Reserve	-	-	5,537	5,537	-	-
OPERATING EXPENDITURES			30	-	5,537	5,537	-	-
EXPENDITURES TOTAL			30	-	5,537	5,537	-	-
REVENUES			199	77	5,537	5,537	-	-
EXPENDITURES			30	-	5,537	5,537	-	-
TOTAL BUSINESS UNIT-11603 -Historical Commission			(169)	(77)	-	-	-	-
REVENUES			516,943	242,897	566,176	566,176	513,039	513,039
EXPENDITURES			476,412	434,275	566,176	566,176	513,039	513,039
TOTAL County Board DEPARTMENT			(40,531)	191,378	-	-	-	-

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 responsively 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.	Transformative Government Objective 4.3	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.	Transformative Government Objective 4.2, 4.3	Ongoing
Creating a partnership between ES&S and the County to do election programming	Creating an error free ballot and election.	Transformative Government Objective 4.2	Ongoing
Chief Deputy to act as election administration back up	Online webinars/in-person election administrative training through the Wisconsin Elections Commission	Transformative Government Objective 1.2	Ongoing
Four elections	Smooth and error free	Transformative Government Objective 4.2	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.	Transformative Government Objective 4.2	Ongoing
Increase passport/pictures	Marketing services offered in the County Clerk's office to increase public awareness.	Highly Regarded Quality of Life Objective 3.5	Ongoing

PROGRAM EVALUATION

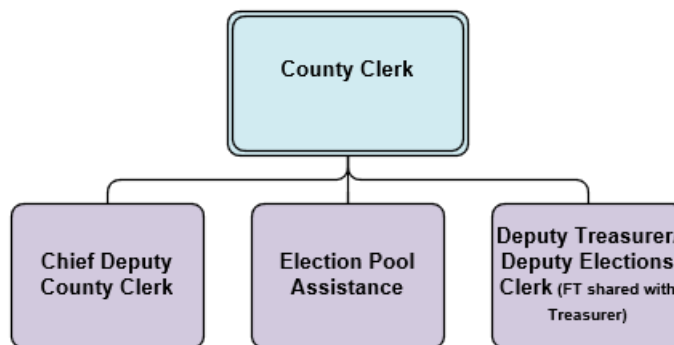
Program/Service Description	Output Measures		
	2022	2023 (est)	2024 (est)
Number of Election Ballots Cast	72,026	42,117	75,000
Election Chargeback Revenue	\$24,391	\$23,107	\$25,000
Statewide Voter Registration Provider Fees	\$10,123	\$5,020	\$11,000
Number of Marriage Licenses Issued	449	425	450
Number of Passport Applications Processed	802	800	800
Number of Passport Photos	796	800	800

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2023-2024 fiscal years are as follows:

- Two scheduled 2023 elections and four scheduled 2024 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

	2022 Actual	2023 Estimate	2023		Change from 2023	
			Amended Budget	2024 Budget	Amended Budget \$	%
Revenues						
Licenses & Permits	\$ 29,397	\$ 30,110	\$ 30,110	\$ 27,000	\$ (3,110)	-10.33%
Public Charges	39,618	30,720	30,720	42,900	12,180	39.65%
Intergovernmental Charges	88,777	92,663	92,663	91,193	(1,470)	0%
Other Financing Sources	-	39,263	39,263	-	(39,263)	-
Total Revenues	157,792	192,756	192,756	161,093	(31,663)	-16.43%
Expenditures						
Personnel Expenses	220,017	245,321	245,321	249,304	3,983	1.62%
Purchased Services	35,421	26,350	26,350	37,915	11,565	43.89%
Operating Costs	120,169	164,407	165,207	130,325	(34,882)	-21.11%
Interdept. Charges	15,187	14,961	14,961	18,227	3,266	21.83%
Other Expenses	1,619	1,952	1,952	1,838	(114)	-5.84%
Capital Items	-	-	-	-	-	0%
Other Financing Uses	-	(7)	(7)	500	507	0%
Total Expenditures	392,413	452,985	453,785	438,109	(15,676)	-3.45%
Property Taxes	256,369	261,029	261,029	277,016	15,987	6.12%
Addition to (Use of) Fund Balance	\$ 21,748	\$ 800	\$ -	\$ -		

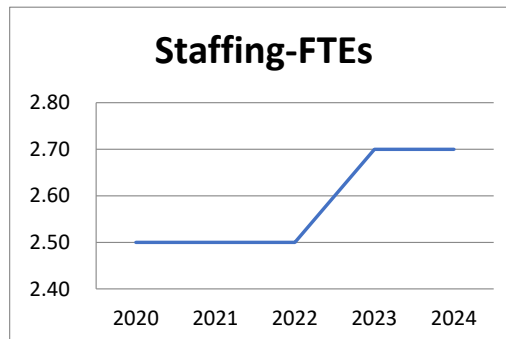
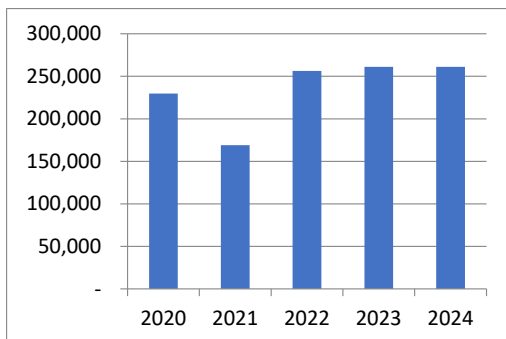
Summary Highlights:

The 2024 budget provides \$277,016 in tax levy, which is a \$15,987 increase in levy from the 2023 amended budget. The primary reason for the increase in purchased services and projected decreases in revenue overall.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



County Clerk-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
11701 -County Clerk								
REVENUES								
411100		General Property Taxes	174,062	104,180	208,361	208,361	205,318	205,318
431001		Marriage License Fees	29,250	10,660	30,000	30,000	27,000	27,000
431003		Conservation License Rev	37	-	-	-	-	-
431006		Domestic Partner Term Fee	110	-	110	110	-	-
451003		Marriage Waiver Fees	1,000	175	150	150	350	350
451024		DMV Temp License Plate Fees	3	-	-	-	-	-
451033		Marriage Lic Void / Refund	30	10	70	70	50	50
451048		DMV Plates	303	-	-	-	-	-
451308		Postage Fees	1,171	1,111	1,000	1,000	1,500	1,500
451404		Passport Fees	28,082	15,495	24,000	24,000	30,000	30,000
451413		Passport Photo Fees	9,029	5,738	5,500	5,500	11,000	11,000
REVENUES TOTAL			243,077	137,369	269,191	269,191	275,218	275,218
EXPENDITURES								
511110		Salary-Permanent Regular	81,277	41,113	83,160	83,160	84,344	84,344
511210		Wages-Regular	66,767	36,263	79,637	79,637	87,431	87,431
511220		Wages-Overtime	615	30	201	201	870	870
SALARIES TOTAL			148,659	77,406	162,997	162,997	172,645	172,645
512141		Social Security	10,731	5,543	11,108	11,108	12,534	12,534
512142		Retirement (Employer)	9,680	5,208	11,084	11,084	12,045	12,045
512144		Health Insurance	37,907	25,021	57,053	57,053	46,720	46,720
512145		Life Insurance	34	17	40	40	34	34
512151		HSA Contribution	-	-	-	-	1,938	1,938
512173		Dental Insurance	1,910	1,266	2,760	2,760	2,760	2,760
FRINGE TOTAL			60,261	37,055	82,044	82,044	76,030	76,030
TOTAL SALARIES AND FRINGES			208,920	114,461	245,042	245,042	248,674	248,674
529167		Conservation Congress	1,393	1,185	1,350	1,350	1,300	1,300
531003		Notary Public Related	-	20	600	600	-	-
531243		Furniture & Furnishings	-	-	1,800	1,800	-	-
531301		Office Equipment	-	-	-	-	1,000	1,000
531303		Computer Equipmt & Software	4,024	-	-	-	-	-
531311		Postage & Box Rent	4,244	2,165	2,500	2,500	3,750	3,750
531312		Office Supplies	774	201	300	300	1,000	1,000
531313		Printing & Duplicating	1,335	162	1,500	1,500	1,500	1,500
531314		Small Items Of Equipment	-	-	300	300	500	500
531321		Publication Of Legal Notice	-	-	150	150	150	150
531323		Subscriptions-Tax & Law	65	-	100	100	100	100
531324		Membership Dues	-	125	125	125	125	125
531326		Advertising	-	-	100	100	100	100
531351		Gas/Diesel	-	-	100	100	100	100
532325		Registration	821	455	-	800	800	800
532332		Mileage	157	-	150	150	170	170
532335		Meals	122	25	125	125	125	125
532336		Lodging	398	636	880	880	1,000	1,000
532339		Other Travel & Tolls	41	-	50	50	-	-
533225		Telephone & Fax	527	191	400	400	-	-
533236		Wireless Internet	-	-	75	75	-	-
571004		IP Telephony Allocation	450	213	475	475	361	361
571005		Duplicating Allocation	250	587	1,000	1,000	422	422
571009		MIS PC Group Allocation	8,929	3,905	7,809	7,809	10,353	10,353
571010		MIS Systems Grp Alloc(ISIS)	1,486	754	1,508	1,508	1,850	1,850
591519		Other Insurance	1,619	843	1,952	1,952	1,838	1,838
OPERATING EXPENDITURES			26,635	11,466	23,349	24,149	26,544	26,544
EXPENDITURES TOTAL			235,555	125,927	268,391	269,191	275,218	275,218
REVENUES			243,077	137,369	269,191	269,191	275,218	275,218
EXPENDITURES			235,555	125,927	268,391	269,191	275,218	275,218
TOTAL BUSINESS UNIT-11701 -County Clerk			(7,522)	(11,442)	(800)	-	0	0

11702 -Elections

REVENUES								
411100		General Property Taxes	82,307	26,334	52,669	52,669	71,698	71,698

County Clerk-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
472004		Election Reimbursement	24,133	21,020	25,000	25,000	25,000	25,000
472007		Municipal Other Charges	258	844	100	100	300	300
472008		SVRS Charges-Govt Units	10,124	4,647	13,000	13,000	10,000	10,000
473015		Election Maint Contracts	23,097	21,824	22,028	22,028	22,028	22,028
699999		Budgetary Fund Balance	-	-	39,269	39,269	-	-
REVENUES TOTAL			139,919	74,669	152,066	152,066	129,026	129,026
EXPENDITURES								
511210		Wages-Regular	9,119	5,363	-	-	-	-
511220		Wages-Overtime	49	-	-	-	-	-
SALARIES TOTAL			9,168	5,363	-	-	-	-
512141		Social Security	746	430	20	20	45	45
512142		Retirement (Employer)	597	328	-	-	-	-
512173		Dental Insurance	-	102	-	-	-	-
FRINGE TOTAL			1,343	859	20	20	45	45
TOTAL SALARIES AND FRINGES			10,512	6,223	20	20	45	45
514151		Per Diem	585	260	260	260	585	585
521219		Other Professional Serv	19,842	12,619	9,000	9,000	20,000	20,000
531303		Computer Equipmt & Software	481	-	61,269	61,269	2,000	2,000
531311		Postage & Box Rent	-	1	10	10	10	10
531312		Office Supplies	2,383	1,551	1,600	1,600	2,500	2,500
531313		Printing & Duplicating	54,604	22,993	45,000	45,000	60,000	60,000
531314		Small Items Of Equipment	-	-	-	-	300	300
531321		Publication Of Legal Notice	6,705	5,776	5,500	5,500	13,000	13,000
531351		Gas/Diesel	-	-	-	-	70	70
532325		Registration	169	(125)	125	125	125	125
532332		Mileage	65	44	50	50	50	50
532335		Meals	86	39	80	80	100	100
533225		Telephone & Fax	1	-	5	5	-	-
533236		Wireless Internet	2,711	677	1,500	1,500	-	-
535242		Maintain Machinery & Equip	23,478	22,861	23,478	23,478	25,000	25,000
571004		IP Telephony Allocation	113	53	106	106	241	241
571005		Duplicating Allocation	16	11	22	22	27	27
571009		MIS PC Group Allocation	3,572	1,802	3,604	3,604	4,437	4,437
571010		MIS Systems Grp Alloc(ISIS)	371	219	437	437	536	536
OPERATING EXPENDITURES			115,181	68,780	152,046	152,046	128,981	128,981
EXPENDITURES TOTAL			125,693	75,003	152,066	152,066	129,026	129,026
REVENUES			139,919	74,669	152,066	152,066	129,026	129,026
EXPENDITURES			125,693	75,003	152,066	152,066	129,026	129,026
TOTAL BUSINESS UNIT-11702 -Elections			(14,226)	334	-	-	-	-
11703 -Insurance General, Auto, WC								
EXPENDITURES								
591519		Other Insurance	-	346,685	-	-	-	-
OPERATING EXPENDITURES			-	346,685	-	-	-	-
EXPENDITURES TOTAL			-	346,685	-	-	-	-
EXPENDITURES			-	346,685	-	-	-	-
TOTAL BUSINESS UNIT-11703 -Insurance General, Auto,			-	346,685	-	-	-	-
11704 -Dog Licenses								
EXPENDITURES								
529003		Dog Listing Fees	14,187	-	16,000	16,000	16,615	16,615
531319		Other Operating Supplies	1,315	-	1,000	1,000	1,000	1,000
531353		Dog Fees Returned	15,664	-	15,335	15,335	16,000	16,000
OPERATING EXPENDITURES			31,165	-	32,335	32,335	33,615	33,615
EXPENDITURES TOTAL			31,165	-	32,335	32,335	33,615	33,615
EXPENDITURES			31,165	-	32,335	32,335	33,615	33,615

County Clerk-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL BUSINESS UNIT-11704 -Dog Licenses			31,165	-	32,335	32,335	33,615	33,615
11704002-Dog Lic Fees - T-Aztalan								
REVENUES								
472012		Dog Lic Fees - T-Aztalan	762	749	800	800	850	850
REVENUES TOTAL			762	749	800	800	850	850
REVENUES			762	749	800	800	850	850
TOTAL BUSINESS UNIT-11704002-Dog Lic Fees - T-Aztalan			762	749	800	800	850	850
11704004-Dog Lic Fees - T-Cold Spring								
REVENUES								
472012		Dog Lic Fees - T-Cold Spring	269	-	310	310	360	360
REVENUES TOTAL			269	-	310	310	360	360
REVENUES			269	-	310	310	360	360
TOTAL BUSINESS UNIT-11704004-Dog Lic Fees - T-Cold S			269	-	310	310	360	360
11704006-Dog Lic Fees - T-Concord								
REVENUES								
472012		Dog Lic Fees - T-Concord	641	-	700	700	750	750
REVENUES TOTAL			641	-	700	700	750	750
REVENUES			641	-	700	700	750	750
TOTAL BUSINESS UNIT-11704006-Dog Lic Fees - T-Conco			641	-	700	700	750	750
11704008-Dog Lic Fees - T-Farmington								
REVENUES								
472012		Dog Lic Fees - T-Farmington	1,596	1,563	1,650	1,650	1,700	1,700
REVENUES TOTAL			1,596	1,563	1,650	1,650	1,700	1,700
REVENUES			1,596	1,563	1,650	1,650	1,700	1,700
TOTAL BUSINESS UNIT-11704008-Dog Lic Fees - T-Farmin			1,596	1,563	1,650	1,650	1,700	1,700
11704010-Dog Lic Fees - T-Hebron								
REVENUES								
472012		Dog Lic Fees - T-Hebron	590	29	625	625	675	675
REVENUES TOTAL			590	29	625	625	675	675
REVENUES			590	29	625	625	675	675
TOTAL BUSINESS UNIT-11704010-Dog Lic Fees - T-Hebron			590	29	625	625	675	675
11704012-Dog Lic Fees - T-Ixonia								
REVENUES								
472012		Dog Lic Fees - T-Ixonia	1,527	1,361	1,400	1,400	1,450	1,450
REVENUES TOTAL			1,527	1,361	1,400	1,400	1,450	1,450
REVENUES			1,527	1,361	1,400	1,400	1,450	1,450

County Clerk-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL BUSINESS UNIT-11704012-Dog Lic Fees - T-Ixonia			1,527	1,361	1,400	1,400	1,450	1,450
11704014-Dog Lic Fees - T-Jefferson								
REVENUES								
472012		Dog Lic Fees - T-Jefferson	1,351	1,162	1,500	1,500	1,550	1,550
REVENUES TOTAL			1,351	1,162	1,500	1,500	1,550	1,550
REVENUES			1,351	1,162	1,500	1,500	1,550	1,550
TOTAL BUSINESS UNIT-11704014-Dog Lic Fees - T-Jeffers			1,351	1,162	1,500	1,500	1,550	1,550
11704016-Dog Lic Fees - T-Koshkonong								
REVENUES								
472012		Dog Lic Fees - T-Koshkonong	1,321	-	1,500	1,500	1,550	1,550
REVENUES TOTAL			1,321	-	1,500	1,500	1,550	1,550
REVENUES			1,321	-	1,500	1,500	1,550	1,550
TOTAL BUSINESS UNIT-11704016-Dog Lic Fees - T-Koshk			1,321	-	1,500	1,500	1,550	1,550
11704018-Dog Lic Fees - T-Lake Mills								
REVENUES								
472012		Dog Lic Fees - T-Lake Mills	1,425	1,538	1,600	1,600	1,650	1,650
REVENUES TOTAL			1,425	1,538	1,600	1,600	1,650	1,650
REVENUES			1,425	1,538	1,600	1,600	1,650	1,650
TOTAL BUSINESS UNIT-11704018-Dog Lic Fees - T-Lake M			1,425	1,538	1,600	1,600	1,650	1,650
11704020-Dog Lic Fees - T-Milford								
REVENUES								
472012		Dog Lic Fees - T-Milford	856	734	1,000	1,000	1,050	1,050
REVENUES TOTAL			856	734	1,000	1,000	1,050	1,050
REVENUES			856	734	1,000	1,000	1,050	1,050
TOTAL BUSINESS UNIT-11704020-Dog Lic Fees - T-Milford			856	734	1,000	1,000	1,050	1,050
11704022-Dog Lic Fees - T-Oakland								
REVENUES								
472012		Dog Lic Fees - T-Oakland	1,055	831	1,300	1,300	1,350	1,350
REVENUES TOTAL			1,055	831	1,300	1,300	1,350	1,350
REVENUES			1,055	831	1,300	1,300	1,350	1,350
TOTAL BUSINESS UNIT-11704022-Dog Lic Fees - T-Oaklan			1,055	831	1,300	1,300	1,350	1,350
11704024-Dog Lic Fees - T-Palmyra								
REVENUES								
472012		Dog Lic Fees - T-Palmyra	235	328	500	500	550	550
REVENUES TOTAL			235	328	500	500	550	550
REVENUES			235	328	500	500	550	550
TOTAL BUSINESS UNIT-11704024-Dog Lic Fees - T-Palmyr			235	328	500	500	550	550

County Clerk-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
11704026-Dog Lic Fees - T-Sullivan								
REVENUES								
472012		Dog Lic Fees - T-Sullivan	1,327	-	1,175	1,175	1,225	1,225
REVENUES TOTAL			1,327	-	1,175	1,175	1,225	1,225
REVENUES			1,327	-	1,175	1,175	1,225	1,225
TOTAL BUSINESS UNIT-11704026-Dog Lic Fees - T-Sullivan			1,327	-	1,175	1,175	1,225	1,225
11704028-Dog Lic Fees - T-Sumner								
REVENUES								
472012		Dog Lic Fees - T-Sumner	553	-	630	630	680	680
REVENUES TOTAL			553	-	630	630	680	680
REVENUES			553	-	630	630	680	680
TOTAL BUSINESS UNIT-11704028-Dog Lic Fees - T-Sumner			553	-	630	630	680	680
11704030-Dog Lic Fees - T-Waterloo								
REVENUES								
472012		Dog Lic Fees - T-Waterloo	680	-	725	725	775	775
REVENUES TOTAL			680	-	725	725	775	775
REVENUES			680	-	725	725	775	775
TOTAL BUSINESS UNIT-11704030-Dog Lic Fees - T-Waterloo			680	-	725	725	775	775
11704032-Dog Lic Fees - T-Watertown								
REVENUES								
472012		Dog Lic Fees - T-Watertown	900	794	1,050	1,050	1,100	1,100
REVENUES TOTAL			900	794	1,050	1,050	1,100	1,100
REVENUES			900	794	1,050	1,050	1,100	1,100
TOTAL BUSINESS UNIT-11704032-Dog Lic Fees - T-Watertown			900	794	1,050	1,050	1,100	1,100
11704111-Dog Lic Fees - V-Cambridge								
REVENUES								
472012		Dog Lic Fees - V-Cambridge	5	-	20	20	50	50
REVENUES TOTAL			5	-	20	20	50	50
REVENUES			5	-	20	20	50	50
TOTAL BUSINESS UNIT-11704111-Dog Lic Fees - V-Cambridge			5	-	20	20	50	50
11704141-Dog Lic Fees - V-Johnson Creek								
REVENUES								
472012		Dog Lic Fees - V-Johnson Creek	1,501	610	1,600	1,600	1,650	1,650
REVENUES TOTAL			1,501	610	1,600	1,600	1,650	1,650
REVENUES			1,501	610	1,600	1,600	1,650	1,650
TOTAL BUSINESS UNIT-11704141-Dog Lic Fees - V-Johnson Creek			1,501	610	1,600	1,600	1,650	1,650

County Clerk-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
11704171-Dog Lic Fees - V-Palmyra								
REVENUES								
472012		Dog Lic Fees - V-Palmyra	996	-	1,125	1,125	1,175	1,175
REVENUES TOTAL			996	-	1,125	1,125	1,175	1,175
REVENUES			996	-	1,125	1,125	1,175	1,175
TOTAL BUSINESS UNIT-11704171-Dog Lic Fees - V-Palmyra			996	-	1,125	1,125	1,175	1,175
11704181-Dog Lic Fees - V-Sullivan								
REVENUES								
472012		Dog Lic Fees - V-Sullivan	276	244	325	325	375	375
REVENUES TOTAL			276	244	325	325	375	375
REVENUES			276	244	325	325	375	375
TOTAL BUSINESS UNIT-11704181-Dog Lic Fees - V-Sullivan			276	244	325	325	375	375
11704226-Dog Lic Fees - C-Fort Atkinson								
REVENUES								
472012		Dog Lic Fees - C-Fort Atkinson	4,381	4,312	4,500	4,500	4,550	4,550
REVENUES TOTAL			4,381	4,312	4,500	4,500	4,550	4,550
REVENUES			4,381	4,312	4,500	4,500	4,550	4,550
TOTAL BUSINESS UNIT-11704226-Dog Lic Fees - C-Fort Atkinson			4,381	4,312	4,500	4,500	4,550	4,550
11704241-Dog Lic Fees - C-Jefferson								
REVENUES								
472012		Dog Lic Fees - C-Jefferson	2,607	1,763	2,450	2,450	2,500	2,500
REVENUES TOTAL			2,607	1,763	2,450	2,450	2,500	2,500
REVENUES			2,607	1,763	2,450	2,450	2,500	2,500
TOTAL BUSINESS UNIT-11704241-Dog Lic Fees - C-Jefferson			2,607	1,763	2,450	2,450	2,500	2,500
11704246-Dog Lic Fees - C-Lake Mills								
REVENUES								
472012		Dog Lic Fees - C-Lake Mills	1,207	1,077	1,250	1,250	1,300	1,300
REVENUES TOTAL			1,207	1,077	1,250	1,250	1,300	1,300
REVENUES			1,207	1,077	1,250	1,250	1,300	1,300
TOTAL BUSINESS UNIT-11704246-Dog Lic Fees - C-Lake Mills			1,207	1,077	1,250	1,250	1,300	1,300
11704290-Dog Lic Fees - C-Waterloo								
REVENUES								
472012		Dog Lic Fees - C-Waterloo	1,408	1,038	1,300	1,300	1,350	1,350
REVENUES TOTAL			1,408	1,038	1,300	1,300	1,350	1,350
REVENUES			1,408	1,038	1,300	1,300	1,350	1,350
TOTAL BUSINESS UNIT-11704290-Dog Lic Fees - C-Waterloo			1,408	1,038	1,300	1,300	1,350	1,350

County Clerk-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
11704291-Dog Lic Fees - C-Watertown								
REVENUES								
472012		Dog Lic Fees - C-Watertown	3,624	2,704	3,200	3,200	3,250	3,250
REVENUES TOTAL			3,624	2,704	3,200	3,200	3,250	3,250
REVENUES			3,624	2,704	3,200	3,200	3,250	3,250
TOTAL BUSINESS UNIT-11704291-Dog Lic Fees - C-Watertown			3,624	2,704	3,200	3,200	3,250	3,250
11704292-Dog Lic Fees - C-Whitewater								
REVENUES								
472012		Dog Lic Fees - C-Whitewater	73	-	100	100	150	150
REVENUES TOTAL			73	-	100	100	150	150
REVENUES			73	-	100	100	150	150
TOTAL BUSINESS UNIT-11704292-Dog Lic Fees - C-Whitewater			73	-	100	100	150	150
11705 -ICC Activity								
REVENUES								
473010		Intercounty Billed	-	-	200	200	250	250
699700		Resv Applied Operating	-	-	(7)	(7)	-	-
REVENUES TOTAL			-	-	194	194	250	250
EXPENDITURES								
531313		Printing & Duplicating	-	-	100	100	(100)	(100)
532335		Meals	-	-	100	100	(150)	(150)
594950		Operating Reserve	-	-	(7)	(7)	500	500
OPERATING EXPENDITURES			-	-	194	194	250	250
EXPENDITURES TOTAL			-	-	194	194	250	250
REVENUES			-	-	194	194	250	250
EXPENDITURES			-	-	194	194	250	250
TOTAL BUSINESS UNIT-11705 -ICC Activity			-	-	-	-	-	-
REVENUES			414,161	232,876	453,785	453,785	438,109	438,109
EXPENDITURES			392,413	547,615	452,985	453,785	438,109	438,109
TOTAL County Clerk DEPARTMENT			(21,748)	314,740	(800)	-	0	0

Court Support Services

DEPARTMENT MISSION

The mission of the Court Support Services is to coordinate and support specific business operations of the Jefferson County system. The Court Support Services will specifically be responsible for Family Court Services, Register in Probate, Court Commissioners and Judicial Support.

The goal is to support the justice system for specific functions to court participants and the general public.

Based on adjustments to the Court System Structure, this Department is new to the County Structure with Department Goals and Outcome to be developed and refined over the course of 2024

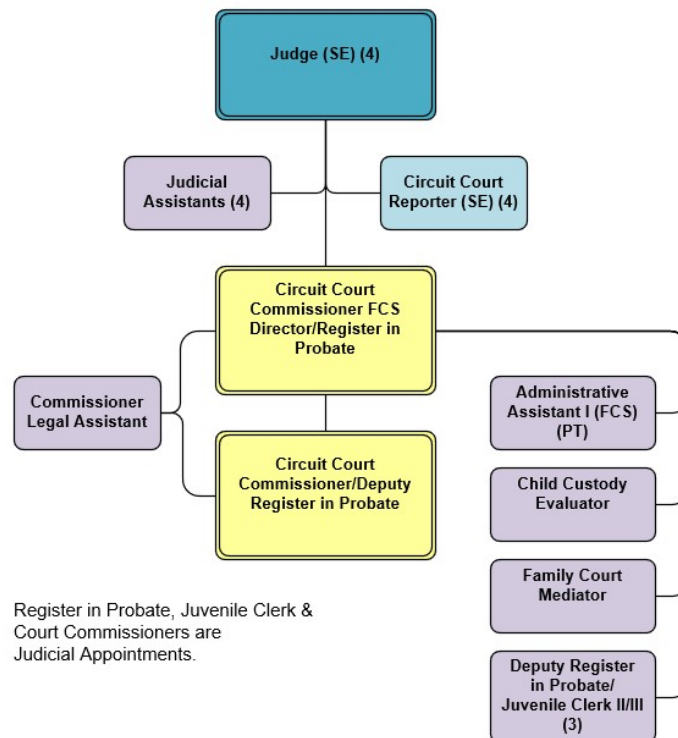
DEPARTMENT GOALS : This is a new business unit that evolved for 2024.

PROGRAM EVALUATION: TBD – This is a new business unit that evolved for 2024.

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

- Preparing for judicial rotation and implement recommendations consistent with report recommendations.
- Work with staff in needed training related to assign task.
- Work with County Administrator and Clerk of Court for finalizing contract attorney status.
- Coordinate training and documentation as needed with other counties related to assign functions.
- Maintain compliance with Supreme Court Rules and ensure staff is trained to adhere to.
- Continue efforts to work with Presiding Judge, County Administrator and Clerk of Court related to court structure and staffing as the new system moves forward.
- Continue to adapt and overcome issues relating to the remaining phases of the construction project.

DEPARTMENT ORGANIZATIONAL CHART



Court Support Services

Financial Summary

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	-	-	-	100,500	100,500	100.00%
Public Charges	-	-	-	452,900	452,900	100.00%
Total Revenues	-	-	-	553,400	553,400	100.00%
Expenditures						
Personnel Expenses	-	-	-	1,341,352	1,341,352	100.00%
Purchased Services	-	-	-	405,000	405,000	100.00%
Operating Costs	-	-	-	37,502	37,502	100.00%
Interdept. Charges	-	-	-	15,389	15,389	100.00%
Other Expenses	-	-	-	8,631	8,631	100.00%
Total Expenditures	-	-	-	1,807,874	1,807,874	100.00%
Property Taxes	-	-	-	1,254,474	1,254,474	100.00%
Addition to (Use of) Fund Balance	-	-	-	-	-	-

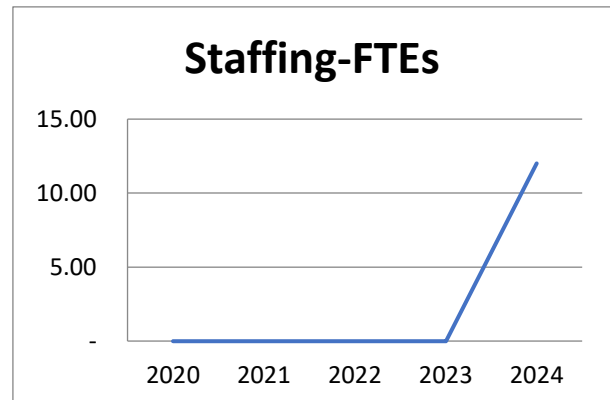
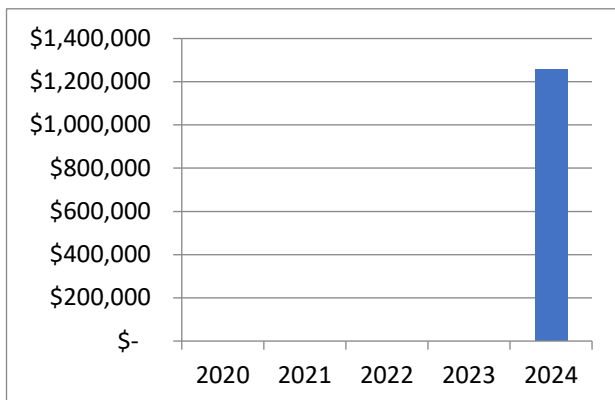
Summary Highlights:

The 2024 budget provides \$1,254,474 in tax levy, which is a \$1,254,474 increase in levy from the 2023 amended budget. The increase is the result of splitting the Clerk of Courts and Court Support Services office duties, which is new in 2024.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Court Support Services-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
11402 -Judicial Support								
REVENUES								
411100		General Property Taxes	-	-	-	-	470,698	470,698
REVENUES TOTAL			-	-	-	-	470,698	470,698
EXPENDITURES								
511110		Salary-Permanent Regular	-	-	-	-	54,786	54,786
511210		Wages-Regular	-	-	-	-	241,951	241,951
511220		Wages-Overtime	-	-	-	-	7,616	7,616
511330		Wages-Longevity Pay	-	-	-	-	821	821
SALARIES TOTAL			-	-	-	-	305,174	305,174
512141		Social Security	-	-	-	-	21,835	21,835
512142		Retirement (Employer)	-	-	-	-	21,667	21,667
512144		Health Insurance	-	-	-	-	91,315	91,315
512145		Life Insurance	-	-	-	-	89	89
512151		HSA Contribution	-	-	-	-	3,876	3,876
512173		Dental Insurance	-	-	-	-	4,380	4,380
FRINGE TOTAL			-	-	-	-	143,163	143,163
TOTAL SALARIES AND FRINGES			-	-	-	-	448,337	448,337
531243		Furniture & Furnishings	-	-	-	-	-	-
531312		Office Supplies	-	-	-	-	4,000	4,000
531313		Printing & Duplicating	-	-	-	-	250	250
531323		Subscriptions-Tax & Law	-	-	-	-	7,500	7,500
531326		Advertising	-	-	-	-	100	100
531348		Educational Supplies	-	-	-	-	-	-
533225		Telephone & Fax	-	-	-	-	400	400
535242		Maintain Machinery & Equip	-	-	-	-	-	-
571004		IP Telephony Allocation	-	-	-	-	3,735	3,735
571010		MIS Systems Grp Alloc(ISIS)	-	-	-	-	3,236	3,236
591519		Other Insurance	-	-	-	-	3,140	3,140
OPERATING EXPENDITURES			-	-	-	-	22,361	22,361
EXPENDITURES TOTAL			-	-	-	-	470,698	470,698
REVENUES			-	-	-	-	470,698	470,698
EXPENDITURES			-	-	-	-	470,698	470,698
TOTAL BUSINESS UNIT-11402 -Judicial Support			-	-	-	-	0	0
11403 -Courts Reimbursements								
REVENUES								
411100		General Property Taxes	-	-	-	-	(100,500)	(100,500)
421001		State Aid	-	-	-	-	100,500	100,500
REVENUES TOTAL			-	-	-	-	-	-
REVENUES			-	-	-	-	-	-
TOTAL BUSINESS UNIT-11403 -Courts Reimbursements			-	-	-	-	-	-
114030 -COC-GAL Indigent Contract								
EXPENDITURES								
521212	14001	Legal	-	-	-	-	3,500	3,500
521212	14002	Legal	-	-	-	-	60,000	60,000
521212	14003	Legal	-	-	-	-	230,000	230,000
521212	14004	Legal	-	-	-	-	2,500	2,500
521212	14008	Legal	-	-	-	-	50,000	50,000
521212	14009	Legal	-	-	-	-	10,000	10,000
OPERATING EXPENDITURES			-	-	-	-	356,000	356,000
EXPENDITURES TOTAL			-	-	-	-	356,000	356,000
EXPENDITURES			-	-	-	-	356,000	356,000

Court Support Services-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL BUSINESS UNIT-114030 -COC-GAL Indigent Contr			-	-	-	-	356,000	356,000
114031 -COC-GAL Indigent Non-Contract								
REVENUES								
451427		GAL-FA/PA NonJuv/Probate	-	-	-	-	175,000	175,000
451427	14001	Courts Reimbursement-GALCJ	-	-	-	-	30,000	30,000
451427	14002	Courts Reimbursement-GALMG	-	-	-	-	20,000	20,000
451427	14003	Courts Reimbursement-GALFA	-	-	-	-	7,000	7,000
451427	14004	Courts Reimbursement-GALP	-	-	-	-	1,500	1,500
REVENUES TOTAL			-	-	-	-	233,500	233,500
EXPENDITURES								
521212		NonContract GAL-NonCriminal OPERATING EXPENDITURES	-	-	-	-	10,000	10,000
EXPENDITURES TOTAL			-	-	-	-	10,000	10,000
REVENUES			-	-	-	-	233,500	233,500
EXPENDITURES			-	-	-	-	10,000	10,000
TOTAL BUSINESS UNIT-114031 -COC-GAL Indigent Non-C			-	-	-	-	(223,500)	(223,500)
114032 -COC-Adversary Counsel								
REVENUES								
451427		Atty-NonCriminal Reimb	-	-	-	-	20,000	20,000
REVENUES TOTAL			-	-	-	-	20,000	20,000
EXPENDITURES								
521212		NonContractAtty-NonCriminal OPERATING EXPENDITURES	-	-	-	-	10,000	10,000
EXPENDITURES TOTAL			-	-	-	-	10,000	10,000
REVENUES			-	-	-	-	20,000	20,000
EXPENDITURES			-	-	-	-	10,000	10,000
TOTAL BUSINESS UNIT-114032 -COC-Adversary Counsel			-	-	-	-	(10,000)	(10,000)
114033 -COC-Criminal Counsel								
REVENUES								
451427		Atty-CF/CM Reimb	-	-	-	-	90,000	90,000
REVENUES TOTAL			-	-	-	-	90,000	90,000
EXPENDITURES								
521212		NonContractAtty-CF/CM OPERATING EXPENDITURES	-	-	-	-	15,000	15,000
EXPENDITURES TOTAL			-	-	-	-	15,000	15,000
REVENUES			-	-	-	-	90,000	90,000
EXPENDITURES			-	-	-	-	15,000	15,000
TOTAL BUSINESS UNIT-114033 -COC-Criminal Counsel			-	-	-	-	(75,000)	(75,000)
114034 -COC-Traffic Counsel								
REVENUES								
451427		Atty-CT/TR Reimb	-	-	-	-	3,000	3,000
REVENUES TOTAL			-	-	-	-	3,000	3,000
EXPENDITURES								
521212		NonContractAtty-CT/TR	-	-	-	-	3,000	3,000

Court Support Services-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		OPERATING EXPENDITURES	-	-	-	-	3,000	3,000
		EXPENDITURES TOTAL	-	-	-	-	3,000	3,000
		REVENUES	-	-	-	-	3,000	3,000
		EXPENDITURES	-	-	-	-	3,000	3,000
TOTAL BUSINESS UNIT-114034 -COC-Traffic Counsel			-	-	-	-	-	-

11404 -Commissioner

REVENUES								
411100		General Property Taxes	-	-	-	-	512,524	512,524
421014		State Aid Wages Allocation	-	-	-	-	-	-
REVENUES TOTAL			-	-	-	-	512,524	512,524
EXPENDITURES								
511110		Salary-Permanent Regular	-	-	-	-	186,999	186,999
511210		Wages-Regular	-	-	-	-	165,532	165,532
511220		Wages-Overtime	-	-	-	-	662	662
SALARIES TOTAL			-	-	-	-	353,192	353,192
512141		Social Security	-	-	-	-	26,333	26,333
512142		Retirement (Employer)	-	-	-	-	17,496	17,496
512144		Health Insurance	-	-	-	-	44,596	44,596
512145		Life Insurance	-	-	-	-	46	46
512151		HSA Contribution	-	-	-	-	1,938	1,938
512153		HRA Contribution	-	-	-	-	-	-
512173		Dental Insurance	-	-	-	-	2,760	2,760
<bfringe b="" total<=""></bfringe>			-	-	-	-	93,169	93,169
TOTAL SALARIES AND FRINGES			-	-	-	-	446,361	446,361
531243		Furniture & Furnishings	-	-	-	-	-	-
531301		Office Equipment	-	-	-	-	-	-
531311		Postage & Box Rent	-	-	-	-	3,300	3,300
531312		Office Supplies	-	-	-	-	1,000	1,000
531313		Printing & Duplicating	-	-	-	-	300	300
531323		Subscriptions-Tax & Law	-	-	-	-	3,000	3,000
531324		Membership Dues	-	-	-	-	2,000	2,000
531326		Advertising	-	-	-	-	100	100
531348		Educational Supplies	-	-	-	-	-	-
532325		Registration	-	-	-	-	200	200
532332		Mileage	-	-	-	-	250	250
532335		Meals	-	-	-	-	100	100
532336		Lodging	-	-	-	-	-	-
532339		Other Travel & Tolls	-	-	-	-	-	-
533225		Telephone & Fax	-	-	-	-	800	800
535242		Maintain Machinery & Equip	-	-	-	-	1,800	1,800
571004		IP Telephony Allocation	-	-	-	-	843	843
571009		MIS PC Group Allocation	-	-	-	-	-	-
571010		MIS Systems Grp Alloc(ISIS)	-	-	-	-	2,312	2,312
591519		Other Insurance	-	-	-	-	2,658	2,658
OPERATING EXPENDITURES			-	-	-	-	18,663	18,663
EXPENDITURES TOTAL			-	-	-	-	465,024	465,024
REVENUES			-	-	-	-	512,524	512,524
EXPENDITURES			-	-	-	-	465,024	465,024
TOTAL BUSINESS UNIT-11404 -Commissioner			-	-	-	-	(47,500)	(47,500)

11405 -Family Court Services

REVENUES								
411100		General Property Taxes	-	-	-	-	177,178	177,178
451017		Mediation Fee	-	-	-	-	27,000	27,000
451018		Custody Studies	-	-	-	-	30,000	30,000
451025		Family Marriage Counseling	-	-	-	-	7,500	7,500
451412		Post Judgment Filing Fees	-	-	-	-	9,000	9,000

Court Support Services-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES TOTAL			-	-	-	-	250,678	250,678
EXPENDITURES								
511110		Salary-Permanent Regular	-	-	-	-	72,920	72,920
511210		Wages-Regular	-	-	-	-	92,086	92,086
		SALARIES TOTAL	-	-	-	-	165,006	165,006
512141		Social Security	-	-	-	-	12,118	12,118
512142		Retirement (Employer)	-	-	-	-	10,263	10,263
512144		Health Insurance	-	-	-	-	46,720	46,720
512145		Life Insurance	-	-	-	-	24	24
512151		HSA Contribution	-	-	-	-	1,938	1,938
512173		Dental Insurance	-	-	-	-	2,208	2,208
		FRINGE TOTAL	-	-	-	-	73,271	73,271
		TOTAL SALARIES AND FRINGES	-	-	-	-	238,277	238,277
521219		Other Professional Serv	-	-	-	-	1,500	1,500
521296		Computer Support	-	-	-	-	1,500	1,500
531243		Furniture & Furnishings	-	-	-	-	-	-
531277		Collateral Record Charges	-	-	-	-	300	300
531301		Office Equipment	-	-	-	-	-	-
531311		Postage & Box Rent	-	-	-	-	750	750
531312		Office Supplies	-	-	-	-	750	750
531313		Printing & Duplicating	-	-	-	-	-	-
531324		Membership Dues	-	-	-	-	350	350
531326		Advertising	-	-	-	-	100	100
531348		Educational Supplies	-	-	-	-	-	-
532325		Registration	-	-	-	-	1,152	1,152
532332		Mileage	-	-	-	-	700	700
532335		Meals	-	-	-	-	100	100
532336		Lodging	-	-	-	-	300	300
532339		Other Travel & Tolls	-	-	-	-	-	-
533225		Telephone & Fax	-	-	-	-	50	50
535242		Maintain Machinery & Equip	-	-	-	-	500	500
571004		IP Telephony Allocation	-	-	-	-	361	361
571009		MIS PC Group Allocation	-	-	-	-	-	-
571010		MIS Systems Grp Alloc(ISIS)	-	-	-	-	2,266	2,266
591519		Other Insurance	-	-	-	-	1,722	1,722
		OPERATING EXPENDITURES	-	-	-	-	12,401	12,401
		EXPENDITURES TOTAL	-	-	-	-	250,678	250,678
		REVENUES	-	-	-	-	250,678	250,678
		EXPENDITURES	-	-	-	-	250,678	250,678
TOTAL BUSINESS UNIT-11405 -Family Court Services			-	-	-	-	-	-

11408 -Register in Probate

REVENUES								
411100		General Property Taxes	-	-	-	-	194,573	194,573
451403		Circuit Court Costs	-	-	-	-	2,000	2,000
451407		Filing Fees Due Co Probate	-	-	-	-	30,000	30,000
451408		Other Fees Due Co Probate	-	-	-	-	500	500
451428		Claim Against Estate Filing	-	-	-	-	400	400
REVENUES TOTAL			-	-	-	-	227,473	227,473
EXPENDITURES								
511210		Wages-Regular	-	-	-	-	137,664	137,664
511220		Wages-Overtime	-	-	-	-	675	675
511240		Wages-Temporary	-	-	-	-	-	-
		SALARIES TOTAL	-	-	-	-	138,339	138,339
512141		Social Security	-	-	-	-	10,287	10,287
512142		Retirement (Employer)	-	-	-	-	9,822	9,822
512144		Health Insurance	-	-	-	-	46,720	46,720
512145		Life Insurance	-	-	-	-	31	31
512151		HSA Contribution	-	-	-	-	969	969
512173		Dental Insurance	-	-	-	-	2,208	2,208

Court Support Services-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		FRINGE TOTAL	-	-	-	-	70,037	70,037
		TOTAL SALARIES AND FRINGES	-	-	-	-	208,376	208,376
521219		Other Professional Serv	-	-	-	-	5,000	5,000
521251		Transcripts	-	-	-	-	-	-
529160		Interpreter Fee	-	-	-	-	3,000	3,000
531301		Office Equipment	-	-	-	-	-	-
531311		Postage & Box Rent	-	-	-	-	5,000	5,000
531312		Office Supplies	-	-	-	-	500	500
531313		Printing & Duplicating	-	-	-	-	500	500
531323		Subscriptions-Tax & Law	-	-	-	-	-	-
531324		Membership Dues	-	-	-	-	150	150
531326		Advertising	-	-	-	-	400	400
531348		Educational Supplies	-	-	-	-	500	500
532325		Registration	-	-	-	-	-	-
532332		Mileage	-	-	-	-	100	100
532335		Meals	-	-	-	-	-	-
532336		Lodging	-	-	-	-	-	-
533225		Telephone & Fax	-	-	-	-	200	200
571004		IP Telephony Allocation	-	-	-	-	361	361
571010		MIS Systems Grp Alloc(ISIS)	-	-	-	-	2,275	2,275
591519		Other Insurance	-	-	-	-	1,111	1,111
		OPERATING EXPENDITURES	-	-	-	-	19,097	19,097
		EXPENDITURES TOTAL	-	-	-	-	227,473	227,473
		REVENUES	-	-	-	-	227,473	227,473
		EXPENDITURES	-	-	-	-	227,473	227,473
TOTAL BUSINESS UNIT-11408 -Register in Probate			-	-	-	-	-	-
		REVENUES	-	-	-	-	1,807,874	1,807,874
		EXPENDITURES	-	-	-	-	1,807,874	1,807,874
TOTAL Clerk of Courts DEPARTMENT			-	-	-	-	-	-

District Attorney

DEPARTMENT MISSION STATEMENT

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.	Vision statement & Guiding Principles, Highly Regarded Quality of Life Objectives 1.1, 1.2	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.	Highly Regarded Quality of Life Objectives 2.1, 2.2, 4.1	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.	Guiding Principles, Highly Regarded Quality of Life Objectives 1.1, 1.2, 1.3, 1.4, 4.1, 4.2 Transformative Government Objectives 2.1, 2.2	Ongoing
Ensure that services are sustainable	Maintain affordable program fees that offset program expenses	Guiding Principles, Transformative Government Objectives 2.1, 2.4, 4.1, 4.3	Ongoing

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
TREATMENT COURTS			
Ensure a positive influence on participants	Reduce the number of defendants who reoffend to benefit the county and taxpayers.	Guiding Principles, Transformative Government Objectives 1.4 Highly Regarded Quality of Life Objectives 2.1, 2.2, 4.2	Ongoing
IN-SERVICE TRAINING FOR LAW ENFORCEMENT			
Open lines of communication and cooperation		Transformative Government Objectives 1.1, 1.2, 1.4, 2.4, 2.2, 4.1, 4.2, 4.3, 5.3, 5.5, 5.6	Ongoing
SUMMER INTERN PROGRAM			
Develop trainers within this office; develop the trainee	Job shadow attorneys to develop conform level in the courtroom, doing legal research, drafting complaints, gaining experience in a good learning environment	Guiding Principles Goal 3.1, 4.1 Transformative Government Objectives 1.1, 1.2, 2.2, 4.3	Ongoing June-August annually

PROGRAM EVALUATION

Program/Service Description	Output Measures					
	2019 actual	2020 actual	2021 actual	2022 actual	2023 actual as of 6-30-23	2024 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 	5251 total services provided	3803 total services provided	3454 total services provided 2877 cancelled 3456 other misc contacts	4577 Total services provided 2191 cancelled 1950 letters sent 436 misc contacts	4280 total services provided 2178 cancelled 1565 letters sent 537 misc contacts	8000 total services 4500 cancellations 3000 letters 1000 misc contacts
<p><u>First Offender Program</u> Diverts D's out of formal court process</p>	221 participants in program	192 participants in program	40 participants in program	36 files closed 95 active files	55 closed files thru 6-30-23 83 active participants as of 6-30-23	100 participants
<p>Drug Treatment Court began 9-1-1</p>	<p><u>DTC:</u> 28 served 11 graduates 2 moved</p>	<p><u>DTC:</u> 25 served 3 graduates 2 removed</p>	<p><u>DTC:</u> 30 served 1 graduate 1 removed</p>	<p><u>DTC:</u> 39 served 3 graduates 3 removed</p>	<p><u>DTC:</u> 11 served 5 graduates • removed</p>	<p><u>DTC:</u> 40 served TBD graduates TBD removed</p>
<p><u>Intern Program:</u></p>			1 PT (8 hrs/wk) Paralegal intern shared with WCS	1 FT attorney intern with UW 1 FT legal assistant intern	1 FT attorney intern with UW 1 FT legal assistant intern	1 FT attorney intern with UW 1 FT legal assistant intern

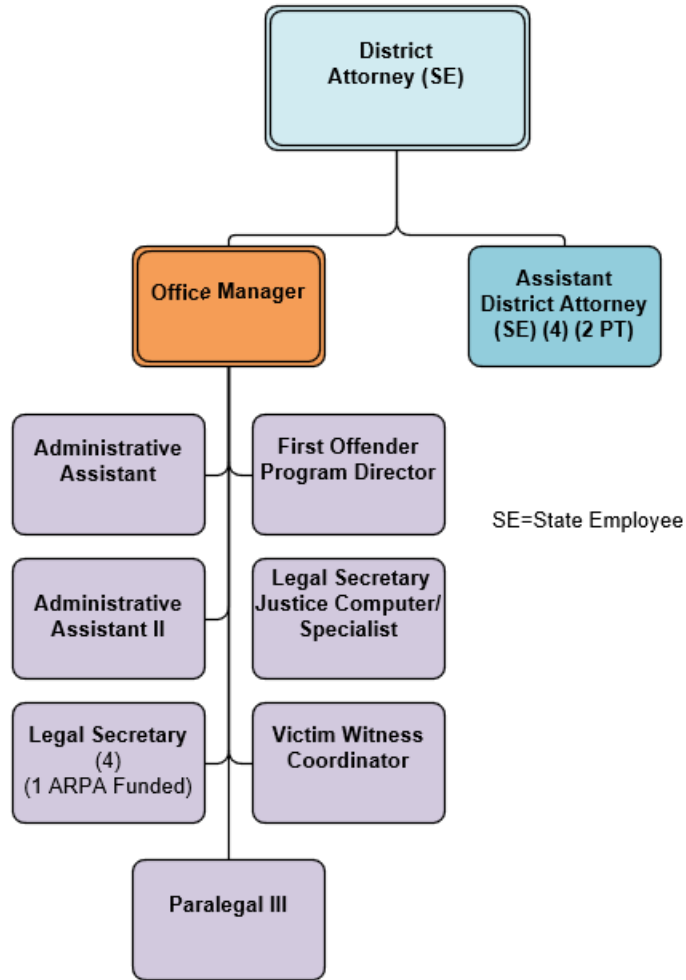
FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

- POSTAGE INCREASING twice during 2023 & 2023 (January & July) – we experienced slower service due to COVID & increasing costs due to many rescheduled hearings, as well as trying to work through the backlog of cases already in the system, we will need to utilize email more.
- MARSY'S LAW – we have seen increasing postage costs associated with Victim Witness, First Offender and DA's Office overall mailings, ie subpoenas, court notifications, summons fees, discovery, victim/witness notifications. We use email as much as possible. In 2023 we have found a person within our own office to translate forms, although the county as a whole would benefit if we had a full-time translator on county payroll.
- INTERNS – This is a fast-paced environment with a need to learn quickly in order to move ahead. The learning environment in this county and within our office is great for interns, and the attorney interns spend a great deal of time in the courtroom with our attorneys. The UW-Whitewater Criminology interns helped with projects such as FOP Recidivism Project and the Driver License Project in 2023.
- MEDIA EXCHANGE WITH AGENCIES – There is a constant need to develop new skills for staff members due to each agency's choice of software. Technology is always changing, which in turn creates a need for our staff to pour additional resources into tech management. We are working to find a best practice for 1) the exchange of complete information between agency partners and the DA's Office, 2) the storage of this evidence, 3) the exchange of this evidence with defense, and 4) continued re-training of office staff.
- INTERPRETATION/TRANSLATION/BILINGUAL NEEDS – This is a costly area. We have to have forms remain current to serve Hispanic clients; we need someone available to attend scheduled and unscheduled appointments in whatever form they are being held (remote or in person) Our office now has 2 bilingual employees who are able to help our office meet these needs.
- EXPERT WITNESS NEEDS – After the pandemic travel costs are higher, available flights are limited, there are fewer direct flights, layovers. Transportation, food, hotel costs, etc are all more costly.

2023-2024 GOALS

- SCANNING PROJECT COMPLETED IN JUNE 2023 – We added LTE's to convert paper files to electronic, as well as physical media files to electronic. This was done in an effort to reduce storage space needed in the office and in the basement of the courthouse, specifically prior to our office move in October 2023.
- COURTHOUSE REMODELING PROJECT – With storage space full and the remodeling project going on, it became necessary to limit the amount of physical items we would need to move to a temporary location. The scanning project was completed so the sliding file cabinets were repurposed to another department. Additional basement file storage is available for repurposing now too.
- MEDIA STORAGE – It is an on-going challenge to look for better media storage options. Prior to 2022 these are kept in physical form in the basement. Converting to electronic form filled up our shared drive, so working with DA IT our staff moved electronic media that was already converted to external hard drives as well as cloud storage through the State.
- ELECTRONIC MEDIA EXCHANGE – We continue to work with law enforcement agencies to exchange media electronically rather than in paper form.
- CROSS-TRAINING – Rather than having specialists in the office, efforts to cross-train all staff members in the areas of victim services, traffic files, juvenile file handling, special prosecutions, invoicing, media downloads and discovery processing. With 3 retirements this year and 2 positions still unfilled, the LTE's have absorbed the overflow workload.
- UPDATES – Constant reviewing and updating of office policy/procedure and training manuals is necessary.
- SUCCESSION PLANNING – We have used ARPA funded positions to secure succession planning; we have had greater input from HR with our interview process. All of this focuses on future operations.
- PAPERLESS – We have achieved our goal of being paperless with all file types. Voluminous, complex files, such as homicides remain in paper form and are stored in the courthouse basement.
- INTERN PROGRAM – Attorney and Legal Assistant internships continue annually with the UW-W Criminology Department and UW Law School. All internships are unpaid.

DEPARTMENT ORGANIZATIONAL CHART



District Attorney

Financial Summary

	2022 Actual	2023 Estimate	2023	2024	Change from 2023	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	145,013	79,769	120,769	132,085	11,316	9.37%
Fines, Forfeitures & Penalties	31,227	45,000	45,000	45,000	-	0.00%
Public Charges	17,748	13,000	13,000	13,000	-	0.00%
Intergovernmental Charges	8,278	9,000	9,000	9,500	500	5.56%
Total Revenues	202,266	146,769	187,769	199,585	11,816	6.29%
Expenditures						
Personnel Expenses	822,102	930,492	930,492	944,075	13,583	1.46%
Purchased Services	115,709	29,850	58,850	40,000	(18,850)	-32.03%
Operating Costs	29,283	25,335	24,985	26,134	1,149	4.60%
Interdept. Charges	10,775	11,709	11,709	12,801	1,092	9.33%
Other Expenses	7,361	8,873	8,873	7,137	(1,736)	-19.56%
Capital Outlay	-	-	-	-	-	-
Total Expenditures	985,229	1,006,259	1,034,909	1,030,147	(4,762)	-0.46%
Property Taxes	787,945	847,140	847,140	830,562	(16,578)	-1.96%
Addition to (Use of) Fund Balance	4,981	(12,350)	-	-		

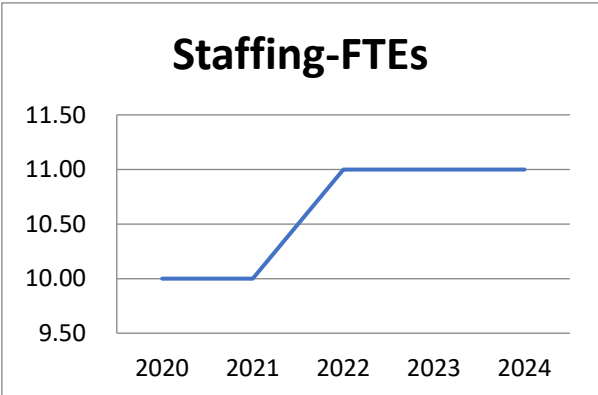
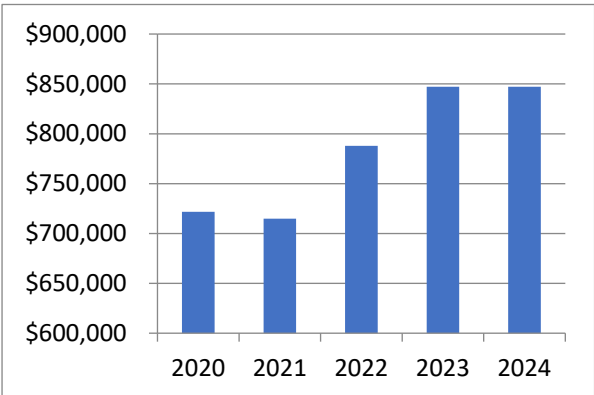
Summary Highlights:

The 2024 budget provides \$830,562 in tax levy, which is a \$16,578 decrease in levy from the 2023 amended budget. This is primarily because of the decrease in purchased services.

Summary of Capital Items

None

Summary of Property Tax Levy and FTEs



District Attorney-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
11801 -District Attorney								
REVENUES								
411100		General Property Taxes	694,170	365,660	731,319	731,319	708,037	708,037
421014		State Aid Wages Allocation	1,073	235	-	-	935	935
424001	22203	Federal Grants	96,319	-	79,769	79,769	90,150	90,150
442010		Restitution Revenue	6,335	2,574	10,000	10,000	10,000	10,000
451002		Private Party Photocopy	17,748	4,062	13,000	13,000	13,000	13,000
471200		State/Fed Copying/Printing	8,278	-	9,000	9,000	9,500	9,500
REVENUES TOTAL			823,922	372,531	843,089	843,089	831,622	831,622
EXPENDITURES								
511110		Salary-Permanent Regular	72,937	39,424	79,319	79,319	83,721	83,721
511210		Wages-Regular	364,864	200,625	378,000	378,000	388,246	388,246
511210	22203	Wages-Regular	17,465	-	42,868	42,868	57,385	57,385
511220		Wages-Overtime	414	-	552	552	554	554
511220	22203	Wages-Overtime	10	-	-	-	403	403
511330		Wages-Longevity Pay	1,554	156	1,466	1,466	1,584	1,584
SALARIES TOTAL			457,244	240,205	502,206	502,206	531,893	531,893
512141		Social Security	31,750	16,952	31,440	31,440	34,176	34,176
512141	22203	Social Security	1,288	-	3,170	3,170	3,722	3,722
512142		Retirement (Employer)	27,533	15,774	31,234	31,234	33,638	33,638
512142	22203	Retirement (Employer)	1,136	-	2,916	2,916	4,126	4,126
512144		Health Insurance	119,236	71,186	157,526	157,526	108,304	108,304
512144	22203	Health Insurance	2,214	-	10,300	10,300	23,360	23,360
512145		Life Insurance	185	90	184	184	124	124
512145	22203	Life Insurance	2	-	-	-	49	49
512148		Unemployment Compensation	-	680	-	-	-	-
512151		HSA Contribution	6,250	-	-	-	5,814	5,814
512151	22203	HSA Contribution	313	-	-	-	-	-
512153		HRA Contribution	-	1,539	-	-	-	-
512173		Dental Insurance	6,393	3,571	7,140	7,140	6,480	6,480
512173	22203	Dental Insurance	149	-	516	516	1,104	1,104
FRINGE TOTAL			196,447	109,792	244,427	244,427	220,897	220,897
TOTAL SALARIES AND FRINGES			653,691	349,997	746,633	746,633	752,790	752,790
521219	22203	Other Professional Serv	73,744	18,619	20,000	20,000	-	-
521251		Transcripts	2,810	683	3,000	3,000	2,000	2,000
521255		Paper Service	35,214	20,523	-	29,000	33,000	33,000
529158		Expert Witness Fee	-	-	4,000	4,000	4,000	4,000
529159		Witness Fee	2,500	417	1,000	1,000	1,000	1,000
529160		Interpreter Fee	240	-	350	350	-	-
531243		Furniture & Furnishings	556	-	-	-	-	-
531301		Office Equipment	230	-	-	-	-	-
531303		Computer Equipmt & Software	2,561	1,188	-	-	600	600
531311		Postage & Box Rent	2,403	1,306	2,500	2,500	2,691	2,691
531312		Office Supplies	5,701	2,731	4,500	4,500	4,500	4,500
531313		Printing & Duplicating	490	135	550	550	230	230
531324		Membership Dues	4,443	75	4,100	4,100	4,220	4,220
531326		Advertising	1,056	384	400	400	300	300
531340		Incidental Case Preparation	475	737	400	400	1,200	1,200
531348		Educational Supplies	633	5,241	650	650	650	650
531351		Gas/Diesel	56	-	100	100	65	65
532325		Registration	100	-	150	150	100	100
532332		Mileage	417	-	100	100	417	120
532335		Meals	348	426	150	150	130	130
532336		Lodging	180	-	360	360	384	384
532339		Other Travel & Tolls	5	-	10	10	-	-
533225		Telephone & Fax	187	65	720	720	150	150
535242		Maintain Machinery & Equip	208	608	200	200	250	250
536534		Machinery Rent & Lease	7,015	3,804	6,960	6,960	6,960	6,960
571004		IP Telephony Allocation	1,800	956	1,911	1,911	2,168	2,168
571005		Duplicating Allocation	130	645	1,290	1,290	219	219
571009		MIS PC Group Allocation	1,191	-	-	-	-	-
571010		MIS Systems Grp Alloc(ISIS)	5,869	3,356	6,712	6,712	8,232	8,232
591519		Other Insurance	6,091	2,596	7,343	7,343	5,663	5,663
OPERATING EXPENDITURES			156,652	64,495	67,456	96,456	78,832	78,832
EXPENDITURES TOTAL			810,343	414,492	814,089	843,089	831,622	831,622

District Attorney-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES			823,922	372,531	843,089	843,089	831,622	831,622
EXPENDITURES			810,343	414,492	814,089	843,089	831,622	831,622
TOTAL BUSINESS UNIT-11801 -District Attorney			(13,579)	41,961	(29,000)	-	-	-

11802 -Victim Witness

REVENUES								
411100		General Property Taxes	54,082	33,454	66,907	66,907	73,201	73,201
421001		State Aid	47,621	17,277	-	41,000	41,000	41,000
REVENUES TOTAL			101,703	50,730	66,907	107,907	114,201	114,201
EXPENDITURES								
511210		Wages-Regular	64,444	33,706	69,174	69,174	72,949	72,949
511220		Wages-Overtime	-	-	54	54	-	-
511330		Wages-Longevity Pay	377	-	375	375	375	375
SALARIES TOTAL			64,820	33,706	69,603	69,603	73,324	73,324
512141		Social Security	4,607	2,361	4,700	4,700	5,223	5,223
512142		Retirement (Employer)	4,221	2,292	4,733	4,733	5,206	5,206
512144		Health Insurance	17,700	12,510	22,821	22,821	23,360	23,360
512145		Life Insurance	72	36	72	72	72	72
512151		HSA Contribution	1,250	-	-	-	969	969
512173		Dental Insurance	955	552	1,104	1,104	1,104	1,104
FRINGE TOTAL			28,804	17,751	33,430	33,430	35,933	35,933
TOTAL SALARIES AND FRINGES			93,625	51,457	103,033	103,033	109,258	109,258
529160		Interpreter Fee	270	-	300	300	-	-
531303		Computer Equipmt & Software	129	-	550	200	550	550
531311		Postage & Box Rent	1,107	578	1,300	1,300	1,300	1,300
531312		Office Supplies	25	108	400	400	100	100
531313		Printing & Duplicating	-	-	100	100	60	60
531324		Membership Dues	50	50	50	50	75	75
532325		Registration	75	75	75	75	-	-
532332		Mileage	94	58	150	150	150	150
532335		Meals	26	52	78	78	315	315
532336		Lodging	184	192	180	180	192	192
533225		Telephone & Fax	293	133	312	312	280	280
571004		IP Telephony Allocation	113	53	106	106	120	120
571010		MIS Systems Grp Alloc(ISIS)	817	415	830	830	1,017	1,017
591519		Other Insurance	658	360	793	793	785	785
OPERATING EXPENDITURES			3,841	2,074	5,224	4,874	4,944	4,944
EXPENDITURES TOTAL			97,466	53,532	108,257	107,907	114,201	114,201
REVENUES			101,703	50,730	66,907	107,907	114,201	114,201
EXPENDITURES			97,466	53,532	108,257	107,907	114,201	114,201
TOTAL BUSINESS UNIT-11802 -Victim Witness			(4,237)	2,801	41,350	-	-	-

11803 -First Offender Program Coord

REVENUES								
411100		General Property Taxes	39,693	24,457	48,913	48,913	49,323	49,323
441001		First Offender Program	24,892	17,170	35,000	35,000	35,000	35,000
442010		Restitution Revenue	-	121	-	-	-	-
REVENUES TOTAL			64,585	41,748	83,913	83,913	84,323	84,323
EXPENDITURES								
511210		Wages-Regular	58,547	18,989	60,866	60,866	49,420	49,420
511220		Wages-Overtime	3	3	-	-	-	-
511330		Wages-Longevity Pay	298	252	298	298	-	-
SALARIES TOTAL			58,848	19,244	61,163	61,163	49,420	49,420
512141		Social Security	4,293	1,465	4,609	4,609	3,653	3,653
512142		Retirement (Employer)	3,832	515	4,159	4,159	3,509	3,509
512144		Health Insurance	7,287	-	10,300	10,300	23,360	23,360
512145		Life Insurance	80	-	79	79	12	12

District Attorney-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
512151		HSA Contribution	-	-	-	-	969	969
512173		Dental Insurance	446	86	516	516	1,104	1,104
		FRINGE TOTAL	15,938	2,065	19,663	19,663	32,606	32,606
		TOTAL SALARIES AND FRINGES	74,786	21,310	80,826	80,826	82,027	82,027
529160		Interpreter Fee	931	-	1,200	1,200	-	-
529307		Restitution Outlay	-	2,000	-	-	-	-
531303		Computer Equipmt & Software	-	-	-	-	250	250
531311		Postage & Box Rent	172	50	200	200	100	100
531312		Office Supplies	64	29	50	50	132	132
531313		Printing & Duplicating	-	-	20	20	60	60
533225		Telephone & Fax	-	-	20	20	20	20
571004		IP Telephony Allocation	113	53	106	106	120	120
571010		MIS Systems Grp Alloc(ISIS)	743	377	754	754	925	925
591519		Other Insurance	612	316	737	737	690	690
		OPERATING EXPENDITURES	2,635	2,825	3,087	3,087	2,297	2,297
		EXPENDITURES TOTAL	77,421	24,134	83,913	83,913	84,323	84,323
		REVENUES	64,585	41,748	83,913	83,913	84,323	84,323
		EXPENDITURES	77,421	24,134	83,913	83,913	84,323	84,323
TOTAL BUSINESS UNIT-11803 -First Offender Program C			12,835	(17,613)	-	-	-	-
		REVENUES	990,210	465,009	993,909	1,034,909	1,030,147	1,030,147
		EXPENDITURES	985,229	492,158	1,006,259	1,034,909	1,030,147	1,030,147
TOTAL District Attorney DEPARTMENT			(4,981)	27,149	12,350	-	-	-

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 spans 2022-2026.

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	Intentional Economic Growth Objective 1.1	Ongoing
	Assist and promote downtown redevelopment projects	Intentional Economic Growth Objective 1.1, 4.1	Ongoing
	Attract new driver industry businesses	Intentional Economic Growth Objective 1.2	Ongoing
	Administer county based revolving loan fund	Intentional Economic Growth Objective 1.3	Ongoing
	Inventory and market commercial and industrial properties and development opportunities	Intentional Economic Growth Objective 1.1	Ongoing
Community support	Administer Fort Atkinson Capital Catalyst revolving loan fund	Intentional Economic Growth Objective 4.3	Ongoing
Attract developers to add diverse housing stock	Administer Heartland Housing Initiative – consulting services for municipal housing needs	Diverse Housing Opportunities Objective 1.1-1.5	Ongoing
	Host Jefferson County Housing Summit to promote	Diverse Housing Opportunities Objective 1.1	Ongoing

	development opportunities within the County		
	Targeted marketing to attract developers	Diverse Housing Opportunities Objective 1.1	Ongoing
	Creation and administration of a housing RLF	Diverse Housing Opportunities Objective 2.2	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	Diverse Housing Opportunities Objective 2.2, 2.3	Q4 2023
	Staff certification	Diverse Housing Opportunities Objective 2.2, 2.3	Ongoing
	Marketing of the home counseling services	Diverse Housing Opportunities Objective 1.1	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	Diverse Housing Opportunities Objective 2.2	Ongoing
Strengthen talent pipeline & support business employment growth needs.	Collaborate with workforce development boards to attract workers and train on needed skills	Intentional Economic Growth Objective 3.1	Ongoing
	Connect businesses with existing programs and resources	Intentional Economic Growth Objective 1.1, 4.1	Ongoing
Market and promote our economic & community development assets and resources	Support Jefferson County Discover Wisconsin initiative	Intentional Economic Growth Objective 1.2, 4.1	2024
	Build infrastructure necessary to successfully brand &	Intentional Economic Growth	Ongoing

	market area (\$\$'s/capacity to develop & expand: website, social media presence, attend trade shows, participation in professional organizations, etc.)	Objective 1.2, 4.1	
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PROGRAM EVALUATION

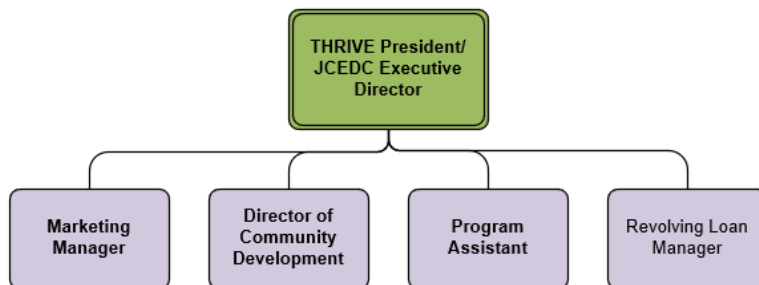
Program/Service Description	Output Measures		
	2022	2023 (Est)	2024 (Est)
Home Buyer Program: Homes Purchased	0	0	15
• Families received education/counseling	0	0	75
• Counseling hrs. provided	0	0	500
• Home Buyer seminar hours provided	0	0	50
• Jefferson County loans made to businesses	1	0	2
• Managed community revolving loans made to businesses	2	4	5
Economic Development: Business Opportunities in Pipeline	86*	80*	90*
• Project Wins Announced	11*	8*	15*

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

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS – 2023 & 2024

- Funding levels of the Live Local Development Fund
- Additional communities creating Revolving Loan Funds which we administer
- Modification of interest rate for County Revolving Loan Fund
- Achieving HUD certification for home counseling services
- Ongoing staff certifications
- Continued public and private sector investment levels

DEPARTMENT ORGANIZATIONAL CHART



Economic Development

Financial Summary

	2022 Actual	2023 Estimate	2023		Change from 2023	
			Amended Budget	2024 Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	-	122,826	122,826	181,379	58,553	0.00%
Public Charges	139,300	150,000	150,000	180,000	30,000	20.00%
Intergovt. Charges	299,147	82,890	212,754	213,253	499	0.23%
Misc. Revenues	5,485	1,500	1,500	-	(1,500)	0.00%
Other Financing Sources	-	435,435	435,435	359,110	(76,325)	-17.53%
Total Revenues	443,932	792,651	922,515	933,742	87,552	9.49%
Expenditures						
Personnel Expenses	374,456	491,671	491,671	531,226	39,555	8.05%
Purchased Services	3,955	2,471	2,471	29,000	26,529	1073.61%
Operating Costs	24,829	40,773	42,773	40,963	(1,810)	-4.23%
Interdept. Charges	15,743	14,041	14,041	19,152	5,111	36.40%
Other Expenses	17,672	18,427	18,427	18,057	(370)	-2.01%
Capital Expenses	-	-	-	-	-	0.00%
Other Financing Uses	-	353,132	353,132	295,344	(57,788)	-
Total Expenditures	436,655	920,515	922,515	933,742	11,227	1.22%
Property Taxes	-	-	-	-	-	-
Addition to (Use of) Fund Balance	7,277	(127,864)	-	-		

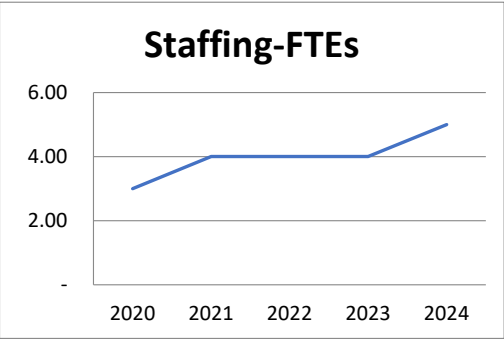
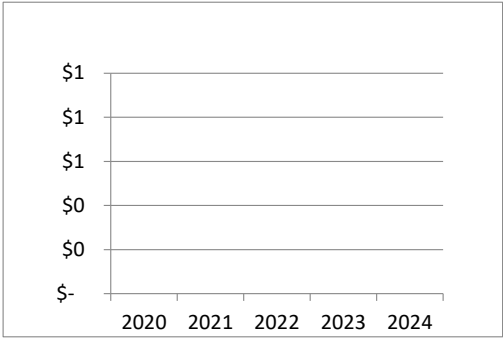
Summary Highlights:

The County’s 2024 cost share in funding the Consortium budget is based on the County’s population estimate of 86,598, 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-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
11901 -Economic Develop Consortium								
REVENUES								
421001		State Aid	-	-	-	-	50,000	50,000
424001	22205	Federal Grants	-	-	122,826	122,826	131,379	131,379
458007		JCEDC Service Fees	-	-	-	-	45,000	45,000
458016		JCEDC GHDP Service Fees	135,000	-	135,000	135,000	135,000	135,000
472007		Municipal Other Charges	36,458	900	-	-	-	-
472015		Consortium Allocation-Contra	(13,691)	(14,117)	(14,117)	(14,117)	-	-
473011		GHDP Reimbursed Expenses	6,797	-	1,000	1,000	1,500	1,500
474022		ED Consortium-Jefferson County	128,433	204,864	-	129,864	129,864	129,864
484001		Insurance Recovery	1,285	-	-	-	-	-
699700		Resv Applied Operating	-	-	326,501	326,501	338,723	338,723
699701		Vested Benefits Reserve	-	-	20,386	20,386	20,386	20,386
REVENUES TOTAL			294,283	191,647	591,597	721,461	851,853	851,853
EXPENDITURES								
511110		Salary-Permanent Regular	230,284	87,198	216,205	216,205	220,104	220,104
511110	22205	Salary-Permanent Regular	-	1,730	87,966	87,966	92,929	92,929
511210		Wages-Regular	26,491	13,643	13,885	13,885	57,385	57,385
511240		Wages-Temporary	2,017	4,385	-	-	-	-
511330		Wages-Longevity Pay	111	-	32	32	223	223
SALARIES TOTAL			258,903	106,956	318,088	318,088	370,641	370,641
512141		Social Security	19,084	7,672	16,947	16,947	20,328	20,328
512141	22205	Social Security	-	132	6,058	6,058	6,981	6,981
512142		Retirement (Employer)	15,102	6,857	15,648	15,648	16,913	16,913
512142	22205	Retirement (Employer)	-	118	5,982	5,982	6,598	6,598
512144		Health Insurance	37,760	24,813	38,826	38,826	56,276	56,276
512144	22205	Health Insurance	-	-	22,821	22,821	22,786	22,786
512145		Life Insurance	78	45	50	50	112	112
512145	22205	Life Insurance	-	-	-	-	12	12
512151		HSA Contribution	1,250	-	-	-	2,423	2,423
512151	22205	HSA Contribution	-	-	-	-	969	969
512173		Dental Insurance	2,064	1,086	1,896	1,896	2,724	2,724
512173	22205	Dental Insurance	-	-	-	-	1,104	1,104
FRINGE TOTAL			75,338	40,723	108,228	108,228	137,226	137,226
TOTAL SALARIES AND FRINGES			334,241	147,680	426,316	426,316	507,867	507,867
521219		Other Professional Serv	2,124	900	-	-	25,000	25,000
529305		Web Page Development	1,717	1,058	2,471	2,471	4,000	4,000
531301		Office Equipment	175	-	1,000	1,000	1,000	1,000
531303		Computer Equipmt & Software	705	540	-	2,000	2,000	2,000
531311		Postage & Box Rent	5	-	400	400	400	400
531312		Office Supplies	490	233	1,000	1,000	1,000	1,000
531313		Printing & Duplicating	66	168	550	550	550	550
531314		Small Items Of Equipment	130	-	150	150	150	150
531315		Instructional Material	-	-	-	-	500	500
531322		Subscriptions	5,879	6,725	9,000	9,000	9,000	9,000
531324		Membership Dues	2,464	1,284	3,960	3,960	4,000	4,000
531326		Advertising	226	-	-	-	-	-
531343		Food	472	272	1,000	1,000	1,000	1,000
531349		Other Operating Expenses	-	-	1,000	1,000	1,000	1,000
531351		Gas/Diesel	973	260	2,000	2,000	2,000	2,000
532325		Registration	3,609	2,255	5,000	5,000	5,000	5,000
532332		Mileage	681	256	2,000	2,000	2,000	2,000
532334		Commercial Travel	312	60	1,500	1,500	1,500	1,500
532335		Meals	78	283	1,000	1,000	1,000	1,000
532336		Lodging	2,771	555	1,500	1,500	2,250	2,250
532339		Other Travel & Tolls	101	311	300	300	300	300
532350		Training Materials	-	-	500	500	-	-
533225		Telephone & Fax	1,021	488	2,250	2,250	1,250	1,250
533236		Wireless Internet	-	-	1,850	1,850	-	-
535242		Maintain Machinery & Equip	707	280	2,250	2,250	2,000	2,000
535360		Repair & Maintenance	1,341	952	-	-	500	500
536533		Equipment Rent & Lease	1,645	1,281	2,563	2,563	2,563	2,563
571004		IP Telephony Allocation	171	106	212	212	241	241
571009		MIS PC Group Allocation	9,525	5,406	10,812	10,812	13,311	13,311
571010		MIS Systems Grp Alloc(ISIS)	2,600	1,509	3,017	3,017	3,700	3,700
571020		Fleet Allocation	1,831	-	-	-	1,900	1,900
591519		Other Insurance	3,395	1,860	4,427	4,427	4,057	4,057

Economic Development-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
593413		Railroad Consortium Donation	14,000	14,000	14,000	14,000	14,000	14,000
594950		Operating Reserve	-	-	278,936	278,936	298,317	298,317
		OPERATING EXPENDITURES	59,213	41,041	354,648	356,648	405,489	405,489
594955		Vested Benefits Reserve	-	-	20,386	20,386	20,386	20,386
		CAPITAL OUTLAY EXPENDITURES	-	-	20,386	20,386	20,386	20,386
		EXPENDITURES TOTAL	393,454	188,721	801,350	803,350	933,742	933,742
		REVENUES	294,283	191,647	591,597	721,461	851,853	851,853
		EXPENDITURES	393,454	188,721	801,350	803,350	933,742	933,742
TOTAL BUSINESS UNIT-11901 -Economic Develop Cons			99,171	(2,926)	209,754	81,890	81,890	81,890
11901111-ED Consortium-Cambridge								
REVENUES								
472010		ED Consortium-Cambridge	161	149	149	149	149	149
REVENUES TOTAL			161	149	149	149	149	149
REVENUES			161	149	149	149	149	149
TOTAL BUSINESS UNIT-11901111-ED Consortium-Cambri			161	149	149	149	149	149
11901141-ED Consortium-Johnson Creek								
REVENUES								
472010		ED Consortium-Johnson Creek	4,547	5,103	5,103	5,103	5,103	5,103
REVENUES TOTAL			4,547	5,103	5,103	5,103	5,103	5,103
REVENUES			4,547	5,103	5,103	5,103	5,103	5,103
TOTAL BUSINESS UNIT-11901141-ED Consortium-Johnso			4,547	5,103	5,103	5,103	5,103	5,103
11901171-ED Consortium-V Palmyra								
REVENUES								
472010		Consortium Revenue	1,804	2,582	2,582	2,582	2,582	2,582
REVENUES TOTAL			1,804	2,582	2,582	2,582	2,582	2,582
REVENUES			1,804	2,582	2,582	2,582	2,582	2,582
TOTAL BUSINESS UNIT-11901171-ED Consortium-V Palmy			1,804	2,582	2,582	2,582	2,582	2,582
11901226-ED Consortium-Fort Atkinson								
REVENUES								
472010		ED Consortium-Fort Atkinson	18,702	18,875	18,875	18,875	18,875	18,875
REVENUES TOTAL			18,702	18,875	18,875	18,875	18,875	18,875
REVENUES			18,702	18,875	18,875	18,875	18,875	18,875
TOTAL BUSINESS UNIT-11901226-ED Consortium-Fort Atk			18,702	18,875	18,875	18,875	18,875	18,875
11901241-ED Consortium-Jefferson								
REVENUES								
472010		ED Consortium-Jefferson	12,165	11,621	11,621	11,621	11,621	11,621
REVENUES TOTAL			12,165	11,621	11,621	11,621	11,621	11,621
REVENUES			12,165	11,621	11,621	11,621	11,621	11,621
TOTAL BUSINESS UNIT-11901241-ED Consortium-Jeffersc			12,165	11,621	11,621	11,621	11,621	11,621

Economic Development-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
11901246-ED Consortium-Lake Mills								
REVENUES								
472010		ED Consortium-Lake Mills	9,227	9,678	9,678	9,678	9,678	9,678
REVENUES TOTAL			9,227	9,678	9,678	9,678	9,678	9,678
REVENUES			9,227	9,678	9,678	9,678	9,678	9,678
TOTAL BUSINESS UNIT-11901246-ED Consortium-Lake Mills			9,227	9,678	9,678	9,678	9,678	9,678
11901290-ED Consortium-Waterloo								
REVENUES								
472010		ED Consortium-Waterloo	5,043	5,447	5,447	5,447	5,447	5,447
REVENUES TOTAL			5,043	5,447	5,447	5,447	5,447	5,447
REVENUES			5,043	5,447	5,447	5,447	5,447	5,447
TOTAL BUSINESS UNIT-11901290-ED Consortium-Waterloo			5,043	5,447	5,447	5,447	5,447	5,447
11901291-ED Consortium-Watertown								
REVENUES								
472010		ED Consortium-Watertown	23,199	22,137	22,137	22,137	22,137	22,137
REVENUES TOTAL			23,199	22,137	22,137	22,137	22,137	22,137
REVENUES			23,199	22,137	22,137	22,137	22,137	22,137
TOTAL BUSINESS UNIT-11901291-ED Consortium-Watertown			23,199	22,137	22,137	22,137	22,137	22,137
11901292-ED Consortium-Whitewater								
REVENUES								
472010		ED Consortium-Whitewater	3,882	6,300	6,300	6,300	6,300	6,300
REVENUES TOTAL			3,882	6,300	6,300	6,300	6,300	6,300
REVENUES			3,882	6,300	6,300	6,300	6,300	6,300
TOTAL BUSINESS UNIT-11901292-ED Consortium-Whitewater			3,882	6,300	6,300	6,300	6,300	6,300
11901351-ED Consortium-Dodge County								
REVENUES								
472010		ED Consortium-Dodge County	48,730	-	-	-	-	-
REVENUES TOTAL			48,730	-	-	-	-	-
REVENUES			48,730	-	-	-	-	-
TOTAL BUSINESS UNIT-11901351-ED Consortium-Dodge County			48,730	-	-	-	-	-
11902 -Homebuyers								
REVENUES								
458007		JCEDC Service Fees	4,300	-	15,000	15,000	-	-
472010		ED Consortium Revenue	13,691	14,117	14,117	14,117	-	-
485200		Donations Restricted	4,200	2,500	1,500	1,500	-	-
699700		Resv Applied Operating	-	-	80,398	80,398	-	-
699701		Vested Benefits Reserve	-	-	8,148	8,148	-	-
REVENUES TOTAL			22,191	16,617	119,164	119,164	-	-

Economic Development-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES								
511210		Wages-Regular	26,491	13,643	41,656	41,656	-	-
511330		Wages-Longevity Pay	111	-	95	95	-	-
		SALARIES TOTAL	26,603	13,643	41,750	41,750	-	-
512141		Social Security	1,891	958	2,770	2,770	-	-
512142		Retirement (Employer)	1,732	928	2,839	2,839	-	-
512144		Health Insurance	9,477	6,255	17,116	17,116	-	-
512145		Life Insurance	34	17	51	51	-	-
512173		Dental Insurance	477	276	828	828	-	-
		FRINGE TOTAL	13,612	8,434	23,604	23,604	-	-
		TOTAL SALARIES AND FRINGES	40,215	22,077	65,355	65,355	-	-
529305		Web Page Development	114	-	-	-	-	-
533225		Telephone & Fax	148	-	-	-	-	-
533236		Wireless Internet	126	-	-	-	-	-
536533		Equipment Rent & Lease	705	-	-	-	-	-
571004		IP Telephony Allocation	54	-	-	-	-	-
571009		MIS PC Group Allocation	1,191	-	-	-	-	-
571010		MIS Systems Grp Alloc(ISIS)	371	-	-	-	-	-
591519		Other Insurance	277	-	-	-	-	-
594950		Operating Reserve	-	-	45,661	45,661	-	-
		OPERATING EXPENDITURES	2,986	-	45,661	45,661	-	-
594955		Vested Benefits Reserve	-	-	8,148	8,148	-	-
		CAPITAL OUTLAY EXPENDITURES	-	-	8,148	8,148	-	-
		EXPENDITURES TOTAL	43,201	22,077	119,164	119,164	-	-
		REVENUES	22,191	16,617	119,164	119,164	-	-
		EXPENDITURES	43,201	22,077	119,164	119,164	-	-
TOTAL BUSINESS UNIT-11902 -Homebuyers			21,010	5,460	-	-	-	-
		REVENUES	443,932	290,154	792,650	922,514	933,742	933,742
		EXPENDITURES	436,655	210,798	920,514	922,514	933,742	933,742
TOTAL Economic Development DEPARTMENT			(7,278)	(79,355)	127,864	-	-	-

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
Update Basic Comprehensive Emergency Management Plan	Update 18 Emergency Support Functions.	Highly Regarded Quality of Life 2.4	12/31/24
	Update Acronyms, legal basis, Emergency Operations phone list.		
	Complete and submit the EPCRA County Strategic Plan.		
	Complete the Local Emergency Planning Committee administrative requirements.		
	Complete required training/exercises.		
	Complete outreach campaigns		
	Participate in assisting municipalities with emergency and other comprehensive plans.		
	Submit an IPP with a minimum of 3 preparedness priorities, 2 core capabilities over a minimum of a 3-year plan.		
	Continue Regional Planning. Attend regular Emergency Management Meetings.		
	Continue to apply for grant opportunities.		
Update 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		Ongoing
Update Family Assistance Center Plan	Work with MIS in establishing a remote call center.		Ongoing
Computer and Hazmat Equipment Grant	Assist first responders and emergency management in obtaining equipment and supplies.		
Disaster Assessment tools and training	To provide Jefferson County with a fast and accurate system of disaster assessment after an emergency or disaster.	Highly Regarded Quality of Life 2.4	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.	Highly Regarded Quality of Life 2.4	Ongoing

Establishing a 501C3 for Jefferson County	Work with Corporation Counsel to establish a 501C3 status.	Highly Regarded Quality of Life 2.4	Ongoing
Begin establishment of Recovery Support Functions	To continue the process of response to recovery from an emergency or disaster.	Highly Regarded Quality of Life 2.4	Ongoing
Community Organizations Active in Disaster (COAD)	A growing group of local businesses, as well as the Jefferson County Office of Emergency Management, is creating what is called a COAD, or a Community Organization Active in Disaster. A COAD is an organization that is proactive in finding ways to protect the communities they call home from the lasting effects of disasters.	Highly Regarded Quality of Life 2.4	Ongoing
Creation of a Volunteer and Donations Management Plan	Volunteer and donations management plans should be developed to prepare for an emergency. In the event of a major emergency, an influx of unaffiliated volunteers and unsolicited donations will hinder response operations unless planned for and managed effectively.	Highly Regarded Quality of Life 2.4	Ongoing

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2022	2023	2024 (Est)
Update Comprehensive Emergency Management Plan and Corresponding Emergency Support Functions/Recovery Support Functions.	41	41	1/18/22
Update Hazardous Materials Facility Off-Site Plans.	12	13	12
Create new Hazardous Materials Facility Off-Site Plans.	1	1	1
Tabletop/Functional/Full Scale Exercises.	3	3	3
Grant Applications (various projects).	4	3	4

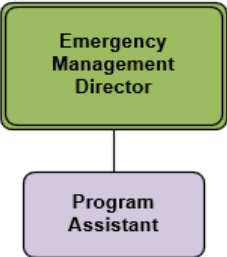
FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2024 fiscal year are as follows:

- Completed Plan of Work FFY2024 and received full grant funding award.
- Update Emergency Fuel Plan
- Continue improvements on the Family Assistance Center Plan
- Continue the plans for the completion of an operating Family Assistance Center.
- Completed FFY 2024 Computer and Hazmat Equipment Grant and received full grant funding award.
- Continue the plans for a Debris Management Plan
- Re-establish a Citizens Organization Active in Disaster (COAD)
- Creation of a Volunteer and Donations Management Plan
- Begin establishment of Recovery Support Functions.
- Establishing a 501C3 for Jefferson County to receive financial donations in times of disaster.
- Train a team for Disaster Assessment.

- Continue with committees, taskforces, Boards, and Associations that help work with Emergency Management and Jefferson County.

DEPARTMENT ORGANIZATIONAL CHART



Emergency Management

Financial Summary

	2022 Actual	2023 Estimate	2023	2024	Change from 2023	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	941,754	126,167	126,167	80,827	(45,340)	-35.94%
Misc. Revenues	13,429	-	-	-	-	0.00%
Other Financing Sources	-	-	-	-	-	0.00%
Total Revenues	955,183	126,167	126,167	80,827	(45,340)	-35.94%
Expenditures						
Personnel Expenses	171,799	192,699	192,699	213,918	21,219	11.01%
Purchased Services	194,510	23,100	23,100	4,100	(19,000)	-82.25%
Operating Costs	19,006	26,824	26,824	17,650	(9,174)	-34.20%
Interdept. Charges	13,466	11,350	11,350	13,497	2,147	18.92%
Other Expenses	2,136	2,418	2,418	2,730	312	12.90%
Capital Items	711,234	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures	1,112,151	256,391	256,391	251,895	(4,496)	-1.75%
Property Taxes	100,118	130,224	130,224	171,068	40,844	31.36%
Addition to (Use of) Fund Balance	(56,850)	-	-	-	-	-

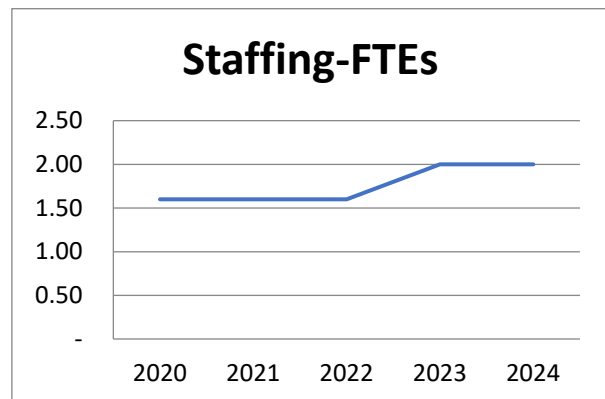
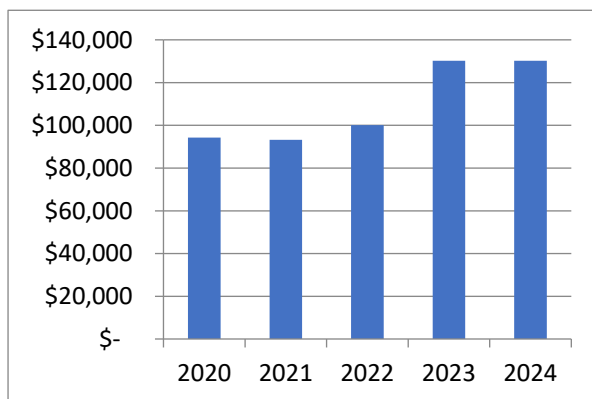
Summary Highlights:

The 2024 budget provides \$171,068 in tax levy, which is a \$40,844 increase in levy from the 2023 amended budget. This is primarily due to an increase in personnel expenses and decrease in intergovernmental revenues.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Emergency Management-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
12001 -EMPG								
REVENUES								
411100		General Property Taxes	64,293	41,137	82,273	82,273	115,228	115,228
421001		State Aid	80,893	47,000	93,822	93,822	55,377	55,377
486004		Miscellaneous Revenue	2,625	-	-	-	-	-
REVENUES TOTAL			147,811	88,137	176,095	176,095	170,605	170,605
EXPENDITURES								
511110		Salary-Permanent Regular	57,503	37,996	76,388	76,388	82,768	82,768
511210		Wages-Regular	20,244	13,814	24,528	24,528	29,733	29,733
511220		Wages-Overtime	385	103	1,163	1,163	634	634
511330		Wages-Longevity Pay	174	-	300	300	174	174
SALARIES TOTAL			78,306	51,912	102,379	102,379	113,309	113,309
512141		Social Security	5,563	3,575	7,062	7,062	7,893	7,893
512142		Retirement (Employer)	5,096	3,429	6,962	6,962	7,832	7,832
512144		Health Insurance	10,617	10,008	18,257	18,257	18,688	18,688
512145		Life Insurance	69	44	88	88	88	88
512151		HSA Contribution	625	-	-	-	775	775
512173		Dental Insurance	1,006	718	1,435	1,435	1,435	1,435
FRINGE TOTAL			22,975	17,774	33,803	33,803	36,711	36,711
TOTAL SALARIES AND FRINGES			101,281	69,686	136,182	136,182	150,020	150,020
521219		Other Professional Serv	3,065	1,724	23,000	23,000	4,000	4,000
529299		Purchase Care & Services	-	-	100	100	100	100
531243		Furniture & Furnishings	-	-	300	300	-	-
531303		Computer Equipmt & Software	8	-	-	-	-	-
531311		Postage & Box Rent	5	44	65	65	50	50
531312		Office Supplies	78	18	500	500	250	250
531313		Printing & Duplicating	642	46	200	200	100	100
531314		Small Items Of Equipment	127	446	500	500	200	200
531324		Membership Dues	135	130	50	50	175	175
531326		Advertising	62	-	-	-	-	-
531348		Educational Supplies	966	2,034	1,000	1,000	1,000	1,000
531351		Gas/Diesel	251	64	400	400	200	200
532325		Registration	450	375	300	300	225	225
532335		Meals	28	-	300	300	300	300
532336		Lodging	366	270	1,019	1,019	460	460
532350		Training Materials	-	2,000	1,000	1,000	1,000	1,000
533222		Electric	196	82	200	200	200	200
533225		Telephone & Fax	967	424	-	-	710	710
533228		Internet	464	257	750	750	-	-
533236		Wireless Internet	375	258	600	600	500	500
533237		Cable Television	894	496	1,300	1,300	900	900
535242		Maintain Machinery & Equip	5,613	170	100	100	200	200
535349		Other Supplies	254	1,089	1,000	1,000	1,000	1,000
571004		IP Telephony Allocation	2,025	956	1,911	1,911	2,288	2,288
571005		Duplicating Allocation	92	79	158	158	155	155
571009		MIS PC Group Allocation	3,572	1,502	3,003	3,003	2,958	2,958
571010		MIS Systems Grp Alloc(ISIS)	594	302	603	603	925	925
571020		Fleet Allocation	993	-	-	-	1,000	1,000
591519		Other Insurance	1,354	781	1,554	1,554	1,689	1,689
OPERATING EXPENDITURES			23,577	13,545	39,913	39,913	20,585	20,585
EXPENDITURES TOTAL			124,858	83,231	176,095	176,095	170,605	170,605
REVENUES			147,811	88,137	176,095	176,095	170,605	170,605
EXPENDITURES			124,858	83,231	176,095	176,095	170,605	170,605
TOTAL BUSINESS UNIT-12001 -EMPG			(22,953)	(4,905)	-	-	(0)	(0)
12002 -EPCRA								
REVENUES								
411100		General Property Taxes	35,826	23,975	47,951	47,951	55,840	55,840
421001		State Aid	25,999	12,000	24,845	24,845	23,450	23,450
REVENUES TOTAL			61,825	35,975	72,796	72,796	79,290	79,290

Emergency Management-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES								
511110		Salary-Permanent Regular	33,846	9,499	19,097	19,097	20,692	20,692
511210		Wages-Regular	20,244	13,814	24,528	24,528	29,733	29,733
511220		Wages-Overtime	385	103	1,163	1,163	634	634
511330		Wages-Longevity Pay	44	-	75	75	44	44
		SALARIES TOTAL	54,518	23,416	44,863	44,863	51,102	51,102
512141		Social Security	3,939	1,692	3,240	3,240	3,716	3,716
512142		Retirement (Employer)	3,543	1,491	3,051	3,051	3,415	3,415
512144		Health Insurance	7,083	2,502	4,564	4,564	4,672	4,672
512145		Life Insurance	44	14	27	27	27	27
512151		HSA Contribution	625	-	-	-	194	194
512173		Dental Insurance	767	386	773	773	773	773
		FRINGE TOTAL	16,000	6,085	11,654	11,654	12,796	12,796
		TOTAL SALARIES AND FRINGES	70,518	29,501	56,517	56,517	63,898	63,898
521219		Other Professional Serv	636	1,424	-	-	-	-
531243		Furniture & Furnishings	-	-	500	500	-	-
531303		Computer Equipmt & Software	7	-	-	-	-	-
531311		Postage & Box Rent	-	-	10	10	10	10
531312		Office Supplies	73	15	535	535	250	250
531313		Printing & Duplicating	296	30	200	200	200	200
531314		Small Items Of Equipment	-	446	200	200	500	500
531321		Publication Of Legal Notice	33	-	40	40	50	50
531324		Membership Dues	135	50	35	35	175	175
531326		Advertising	62	-	-	-	-	-
531348		Educational Supplies	966	2,034	1,000	1,000	1,000	1,000
531351		Gas/Diesel	251	64	300	300	300	300
532325		Registration	-	375	300	300	225	225
532332		Mileage	-	-	50	50	-	-
532335		Meals	28	-	300	300	300	300
532336		Lodging	186	270	1,270	1,270	460	460
532350		Training Materials	-	2,000	550	550	1,000	1,000
533225		Telephone & Fax	741	352	600	600	600	600
533228		Internet	464	257	750	750	450	450
533236		Wireless Internet	375	258	600	600	460	460
533237		Cable Television	894	496	1,300	1,300	1,000	1,000
535242		Maintain Machinery & Equip	363	170	200	200	200	200
535349		Other Supplies	254	877	1,000	1,000	1,000	1,000
571004		IP Telephony Allocation	2,025	956	1,911	1,911	2,288	2,288
571005		Duplicating Allocation	-	79	158	158	-	-
571009		MIS PC Group Allocation	3,572	1,502	3,003	3,003	2,958	2,958
571010		MIS Systems Grp Alloc(ISIS)	594	302	603	603	925	925
591519		Other Insurance	782	484	864	864	1,040	1,040
		OPERATING EXPENDITURES	12,738	12,440	16,279	16,279	15,391	15,391
		EXPENDITURES TOTAL	83,256	41,941	72,796	72,796	79,290	79,290
		REVENUES	61,825	35,975	72,796	72,796	79,290	79,290
		EXPENDITURES	83,256	41,941	72,796	72,796	79,290	79,290
TOTAL BUSINESS UNIT-12002 -EPCRA			21,431	5,965	0	0	-	-

12003 -HMPG Flood Mitigation

REVENUES								
421099	20501	Capital State Aid	109,348	-	-	-	-	-
421099	20502	Capital State Aid	44,489	-	-	-	-	-
421099	20503	Capital State Aid	4,046	-	-	-	-	-
421099	20504	Capital State Aid	56,413	-	-	-	-	-
421099	20505	Capital State Aid	573,162	-	-	-	-	-
421099	20506	Capital State Aid	41,910	-	-	-	-	-
482002		Rent Of County Property	(50)	-	-	-	-	-
482002	20502	Rent Of County Property	-	(15)	-	-	-	-
482002	20503	Rent Of County Property	1,450	529	-	-	-	-
482002	20504	Rent Of County Property	8,500	3,806	-	-	-	-
483002		Misc Sale/Material & Supply	904	-	-	-	-	-
REVENUES TOTAL			840,172	4,320	-	-	-	-
EXPENDITURES								

Emergency Management-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
521219		Other Professional Serv	7,851	-	-	-	-	-
521219	20501	Other Professional Serv	5,276	-	-	-	-	-
521219	20502	Other Professional Serv	16,192	-	-	-	-	-
521219	20503	Other Professional Serv	49,812	-	-	-	-	-
521219	20504	Other Professional Serv	32,216	-	-	-	-	-
521219	20505	Other Professional Serv	77,083	-	-	-	-	-
521219	20506	Other Professional Serv	2,379	-	-	-	-	-
		OPERATING EXPENDITURES	190,809	-	-	-	-	-
594808		Capital Land	418,071	-	-	-	-	-
594808	20501	Capital Land	146,582	-	-	-	-	-
594808	20504	Capital Land	-	11,760	-	-	-	-
594808	20505	Capital Land	146,582	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	711,234	11,760	-	-	-	-
		EXPENDITURES TOTAL	902,043	11,760	-	-	-	-
		REVENUES	840,172	4,320	-	-	-	-
		EXPENDITURES	902,043	11,760	-	-	-	-
TOTAL BUSINESS UNIT-12003 -HMPG Flood Mitigation			61,871	7,440	-	-	-	-
12005 -EM Other Activity								
REVENUES								
421001		State Aid	-	12,935	-	-	-	-
421002		State Aid Sara Comp & Hazmat	-	-	-	-	2,000	2,000
REVENUES TOTAL			-	12,935	-	-	2,000	2,000
EXPENDITURES								
521219	20507	Other Professional Serv	-	12,935	-	-	-	-
531303		Computer Equipmt & Software	-	-	-	-	2,000	2,000
531314		Small Items Of Equipment	1,995	-	-	-	-	-
		OPERATING EXPENDITURES	1,995	12,935	-	-	2,000	2,000
EXPENDITURES TOTAL			1,995	12,935	-	-	2,000	2,000
REVENUES			-	12,935	-	-	2,000	2,000
EXPENDITURES			1,995	12,935	-	-	2,000	2,000
TOTAL BUSINESS UNIT-12005 -EM Other Activity			1,995	-	-	-	-	-
12006 -Hazmat Operations								
REVENUES								
421002		State Aid Sara Comp & Hazmat	5,495	4,719	7,500	7,500	-	-
REVENUES TOTAL			5,495	4,719	7,500	7,500	-	-
EXPENDITURES								
531314		Small Items Of Equipment	-	4,719	7,500	7,500	-	-
		OPERATING EXPENDITURES	-	4,719	7,500	7,500	-	-
EXPENDITURES TOTAL			-	4,719	7,500	7,500	-	-
REVENUES			5,495	4,719	7,500	7,500	-	-
EXPENDITURES			-	4,719	7,500	7,500	-	-
TOTAL BUSINESS UNIT-12006 -Hazmat Operations			(5,495)	-	-	-	-	-
REVENUES			1,055,302	146,086	256,391	256,391	251,895	251,895
EXPENDITURES			1,112,152	154,586	256,391	256,391	251,895	251,895
TOTAL Emergency Management DEPARTMENT			56,850	8,500	-	-	(0)	(0)

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.	Highly Regarded Quality of Life 1.2, 1.4, 3.2, 3.3	Ongoing
	Survey comparable facility venues.	Transformative Government 4.3	
	Identify planning process and necessary studies.		
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	Highly Regarded Quality of Life 1.2, 3.2, 4.1, 4.2	Ongoing
	Increase community involvement and promote the opportunities at available at the Fair Park.	Transformative Government 4.3	
Grow sponsor relationships and identify additional fundraising opportunities.	Contact area businesses and organizations and create partnerships.	Highly Regarded Quality of Life 3.1, 3.2, 3.5, 4.1	Ongoing
	Create additional marketing opportunities for sponsors and/or events.	Intentional Economic Growth 4.1	
Market the Fair/Fair Park beyond Jefferson County to increase visitor & tourism dollars being spent in Jefferson County.	Increase advertising outside of Jefferson County.	Highly Regarded Quality of Life Objective 3.1, 3.3 and 3.4, 4.1	Ongoing
	Establish an official Tourist Information Center at the Fair Park.		
	Build on partnerships with Jefferson County Tourism Council.		
Develop Facility Improvement Plan and continue to implement operational procedures which will create efficiencies.	AV/PA system upgrades	Highly Regarded Quality of Life 1.3, 1.4	Ongoing
	Increase internet capabilities	Intentional Economic Growth 2.2 Transformative Government 3.1, 3.2, 5.4	

PROGRAM EVALUATION

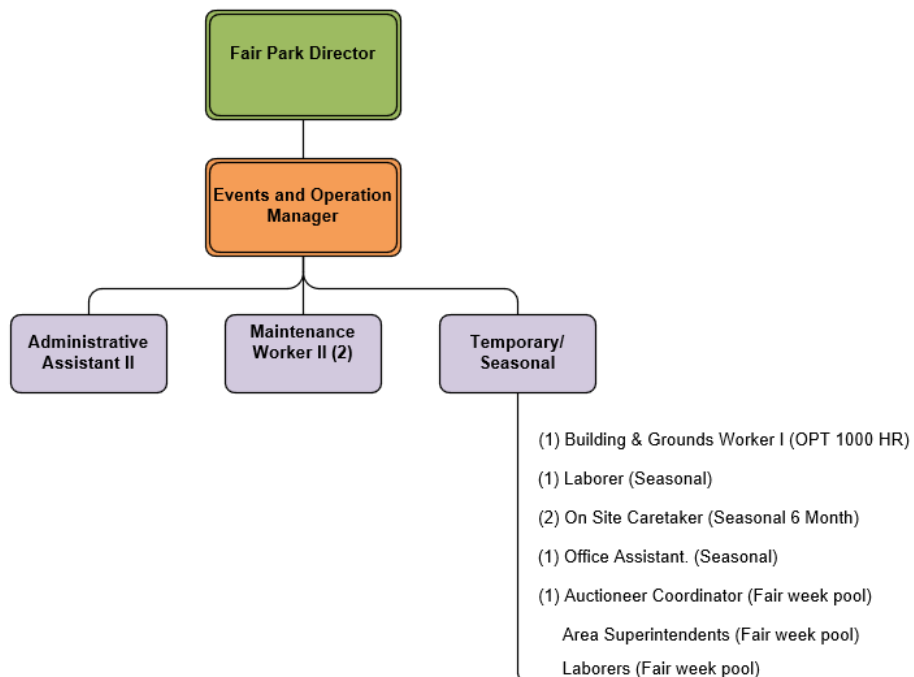
Program/Service Description	Output Measures			
	2021	2022	2023 (Est.)	2024 (Est.)
Fair Park year-round event days.	253	193	203	200
Fair Park year-round # of events.	181	197	189	200
# of Sponsors/Partners.	47	40	94	100
County Fair Gate Attendance.	44,683	39,473	33,846	39,000
County Fair Exhibitors.	538	595	608	600
# of Camping Reservations.	314	458	475	500
# of Winter Storage Units.	185	197	210	210

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2023 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 Truck & Tractor Pull and the Jefferson County Fair.
- Continued to grow 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.
- Facility upgrades included new HVAC, doors, windows and paint for the Activity Center. Began updating campground utilities and internet capabilities. These efforts were supported by the Tourism Capital Grant through the State of Wisconsin.
- Improved communication with stakeholders and volunteers to enhance and streamline operations.
- Increased number of sponsors and partnerships for the Jefferson County Fair and Dairy Breakfast.

DEPARTMENT ORGANIZATIONAL CHART



Fair Park

Financial Summary

	2022 Actual	2023 Estimate	2023	2024 Budget	Change from 2023	
			Amended Budget		Amended Budget	\$
Revenues						
Intergovernmental Revenues	568,404	12,970	9,000	15,000	6,000	66.67%
Public Charges	995,934	1,072,436	1,154,700	994,934	(159,766)	-13.84%
Intergovernmental Charges	4,000	4,000	4,000	4,000	4,000	0.00%
Misc. Revenues	622,852	665,555	737,200	662,646	(74,554)	-10.11%
Other Financing Sources	-	35,969	81,970	35,969	(46,001)	-56.12%
Total Revenues	2,191,190	1,790,930	1,986,870	1,712,549	(270,321)	-13.61%
Expenditures						
Personnel Expenses	513,685	569,303	552,947	556,429	3,482	0.63%
Purchased Services	79,128	85,721	125,657	79,544	(46,113)	-36.70%
Operating Costs	771,928	841,963	840,140	641,325	(198,815)	-23.66%
Interdept. Charges	18,328	19,908	19,911	26,532	6,621	33.25%
Other Expenses	461,244	548,003	355,534	452,606	97,072	27.30%
Capital Items	648,316	44,215	176,969	-	(176,969)	-100.00%
Other Financing Uses	-	35,969	34,511	35,969	1,458	4.22%
Total Expenditures	2,492,629	2,145,082	2,105,669	1,792,405	(313,264)	-14.88%
Property Taxes	19,812	103,799	103,799	79,856	(23,943)	-23.07%
Addition to (Use of) Fund Balance	(281,627)	(250,353)	(15,000)	-		

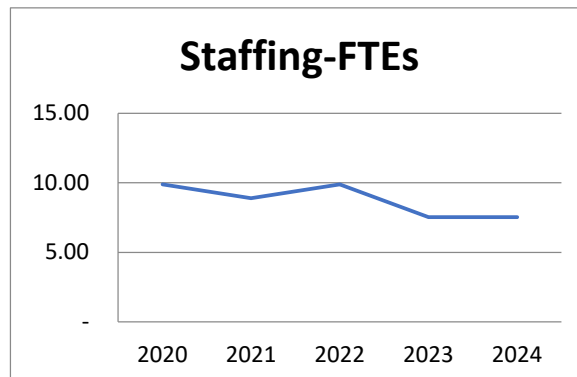
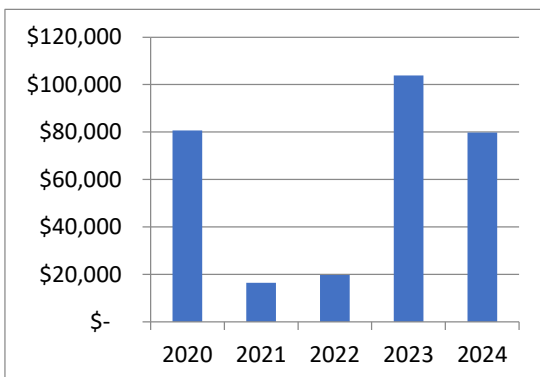
Summary Highlights:

The 2024 budget provides \$79,856 in tax levy, which is a \$23,943 decrease in levy from the 2023 amended budget.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Fair Park-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
12101 -Fair Park Activities								
REVENUES								
411100		General Property Taxes	19,812	51,900	103,799	103,799	79,477	79,477
421001	21114	State Aid	23,200	4,000	4,000	-	-	-
424001	22212	Federal Grants	525,805	-	-	-	-	-
457010		Sponsor Revenue	56,000	500	49,000	85,000	91,034	91,034
457010	21109	Sponsor Revenue	5,000	2,900	2,900	7,800	3,500	3,500
457010	21115	Sponsor Revenue	2,500	-	-	-	1,000	1,000
457011	21109	Gate Receipts	8,100	7,724	7,724	8,000	8,000	8,000
457011	21115	Gate Receipts	10,701	9,910	9,910	-	11,000	11,000
457022		Equipment Rental Charges	(1,026)	-	-	-	-	-
457023		Other Public Charges	70	-	-	-	-	-
457023	21109	Other Public Charges	130	-	-	-	-	-
457025		Horse Show Fees	5,848	-	-	30,000	-	-
457026		Shaving Sales	4,244	-	405	30,000	-	-
457030		Credit Card Surcharge	32	-	-	-	5,400	5,400
459001	21115	Soda	428	-	-	-	-	-
474169		Fair Billed	4,000	-	4,000	4,000	4,000	4,000
480102		Misc Reimbursement	19,696	11,897	15,471	-	-	-
480102	21109	Misc Reimbursement	73	690	690	2,500	700	700
480102	21115	Misc Reimbursement	-	-	-	-	1,150	1,150
482012		Building Rental	214,767	136,209	275,000	300,000	276,596	276,596
482013		Stall Rental	-	-	-	10,000	-	-
482014		Winter Storage Rental	66,304	18,504	75,000	75,000	75,000	75,000
482015		Space-Food Vendor	7,119	2,089	8,000	10,000	10,000	10,000
482015	21115	Space-Food Vendor	879	-	1,357	-	1,000	1,000
482016		Space-Beverage Vendor	9,251	4,774	6,500	5,000	7,000	7,000
482016	21115	Space-Beverage Vendor	2,019	-	2,043	-	2,000	2,000
482017		Space-Other Vendor	1,597	-	-	3,000	-	-
482017	21109	Space-Other Vendor	-	-	-	1,200	-	-
482017	21115	Space-Other Vendor	-	-	-	-	200	200
482021		Camping Fee Other	63,695	20,595	65,000	70,000	70,000	70,000
483001		Sale Of County Property	-	-	-	33,000	-	-
483004		Sale Salvage & Waste	4,972	1,300	4,810	-	-	-
484001		Insurance Recovery	20,087	-	-	-	-	-
486001		Vending Commission	813	107	543	-	-	-
699999		Budgetary Fund Balance	-	-	-	46,000	-	-
REVENUES TOTAL			1,076,115	273,098	636,151	824,299	647,057	647,057
EXPENDITURES								
511110		Salary-Permanent Regular	118,721	61,162	125,113	125,113	57,694	57,694
511210		Wages-Regular	151,887	80,334	169,579	169,579	207,318	207,318
511220		Wages-Overtime	9,347	489	7,000	5,708	12,072	12,072
511240		Wages-Temporary	10,624	745	1,609	7,765	914	914
SALARIES TOTAL			290,579	142,730	303,301	308,166	277,998	277,998
512141		Social Security	21,776	10,525	21,752	21,752	20,593	20,593
512142		Retirement (Employer)	15,900	8,416	17,185	17,185	16,550	16,550
512144		Health Insurance	29,542	30,967	59,614	39,957	49,427	49,427
512145		Life Insurance	51	26	50	50	21	21
512146		Workers Compensation	9,948	72	72	-	-	-
512148		Unemployment Compensation	1,380	2,259	2,500	-	15,392	15,392
512151		HSA Contribution	2,375	-	-	-	2,205	2,205
512173		Dental Insurance	3,095	1,887	3,497	3,497	3,497	3,497
FRINGE TOTAL			84,067	54,152	104,670	82,442	107,685	107,685
TOTAL SALARIES AND FRINGES			374,646	196,882	407,971	390,608	385,682	385,682
521216		Janitorial	5	255	300	-	-	-
521219		Other Professional Serv	-	-	6,000	30,000	-	-
521297		Stall Cleaning	-	-	-	4,000	-	-
521648	21115	Ambulance/EMA Services	180	-	-	-	500	500
521649	21115	Security Services	1,017	-	-	-	1,000	1,000
529170		Grounds Keeping Charges	20,464	10,097	25,057	25,057	30,044	30,044
531001		Credit Card Fees	11,498	6,171	20,000	1,100	5,400	5,400
531182	21115	Fair Week Special Acts	11,600	10,100	10,300	-	10,500	10,500
531303		Computer Equipmt & Software	1,207	852	3,552	-	1,000	1,000
531311		Postage & Box Rent	522	716	1,000	200	300	300
531311	21109	Postage & Box Rent	-	-	-	50	-	-
531312		Office Supplies	750	618	1,400	1,400	1,000	1,000
531312	21109	Office Supplies	138	-	-	-	100	100

Fair Park-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
531312	21115	Office Supplies	-	-	-	-	50	50
531313		Printing & Duplicating	326	-	250	1,400	300	300
531313	21115	Printing & Duplicating	-	-	-	-	50	50
531314		Small Items Of Equipment	3,398	1,090	1,500	4,000	2,000	2,000
531314	21109	Small Items Of Equipment	260	256	256	-	275	275
531314	21115	Small Items Of Equipment	-	248	248	-	250	250
531320		Safety Supplies	1,569	516	750	750	1,500	1,500
531322		Subscriptions	100	81	81	-	-	-
531324		Membership Dues	1,160	1,179	1,700	1,700	1,000	1,000
531326		Advertising	5,924	2,527	2,619	4,500	2,000	2,000
531326	21109	Advertising	2,750	1,566	3,041	1,700	2,500	2,500
531326	21115	Advertising	591	-	-	-	850	850
531349		Other Operating Expenses	-	481	5,150	1,000	750	750
531349	21115	Other Operating Expenses	319	-	-	-	500	500
531351		Gas/Diesel	11,897	4,262	5,302	8,000	8,000	8,000
531367		Wood Shavings	6,279	6,395	7,000	22,000	-	-
532325		Registration	2,926	1,476	2,000	3,000	-	-
532332		Mileage	-	437	750	1,300	-	-
532334		Commercial Travel	-	222	800	800	-	-
532335		Meals	138	64	200	1,800	-	-
532336		Lodging	2,773	2,629	3,100	5,000	-	-
532339		Other Travel & Tolls	4	24	-	-	-	-
533221		Water	9,277	4,715	10,989	10,000	11,000	11,000
533222		Electric	49,552	19,986	49,036	40,000	50,000	50,000
533223		Sewer	8,668	3,843	9,344	7,500	9,000	9,000
533224		Natural Gas	8,097	6,233	10,744	7,400	8,000	8,000
533225		Telephone & Fax	2,482	969	1,966	2,000	2,500	2,500
533235		Storm Water Utility	14,957	8,547	16,483	16,000	17,100	17,100
533236		Wireless Internet	858	408	600	600	900	900
535232		Graveling	14,596	12,793	12,793	3,500	1,500	1,500
535242		Maintain Machinery & Equip	12,818	5,564	8,000	6,000	4,000	4,000
535245		Grounds Improvements	2,641	832	2,000	8,600	2,500	2,500
535245	21114	Grounds Improvements	-	-	118	-	-	-
535247		Building Repair & Maint	18,349	11,280	17,000	12,600	10,000	10,000
535247	21114	Building Repair & Maint	-	-	914	-	-	-
535297		Refuse Collection	23,202	7,195	16,000	10,000	9,500	9,500
535344		Household & Janitorial Supp	6,477	4,918	7,000	7,000	7,000	7,000
535344	21109	Household & Janitorial Supp	621	-	-	-	-	-
535347		Food & Beverage Purchases	4,613	1,604	5,000	5,000	4,500	4,500
535347	21109	Food & Beverage Purchases	6,470	1,230	4,793	4,500	4,500	4,500
535347	21115	Food & Beverage Purchases	-	2,180	-	-	2,000	2,000
535349		Other Supplies	31	60	60	-	-	-
535352		Vehicle Parts & Repairs	7,233	554	750	3,000	1,000	1,000
535355		Plumbing & Electrical	6,050	15,112	15,440	5,000	3,000	3,000
535355	21114	Plumbing & Electrical	-	-	168	-	-	-
536533		Equipment Rent & Lease	5,072	6,045	8,350	2,000	200	200
536533	21109	Equipment Rent & Lease	-	-	-	75	-	-
536533	21115	Equipment Rent & Lease	645	-	-	-	650	650
571004		IP Telephony Allocation	787	372	743	743	843	843
571005		Duplicating Allocation	80	477	954	954	136	136
571009		MIS PC Group Allocation	9,525	5,406	10,812	10,812	14,790	14,790
571010		MIS Systems Grp Alloc(ISIS)	4,747	2,142	4,284	4,284	6,733	6,733
591519		Other Insurance	12,484	7,272	14,167	14,167	15,329	15,329
593101	21109	Awards/Recognition Expenses	2,400	1,500	1,500	7,200	4,825	4,825
		OPERATING EXPENDITURES	320,528	183,499	332,363	307,692	261,375	261,375
594809		Capital Building	30,009	-	-	-	-	-
594809	22212	Capital Building	525,805	-	-	-	-	-
594810		Capital Equipment	46,186	-	-	56,000	-	-
594821		Capital Improvement Land	3,500	35,000	35,000	85,000	-	-
594822		Capital Improvement Building	20,816	-	9,215	-	-	-
594822	21114	Capital Improvement Building	22,000	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	648,316	35,000	44,215	141,000	-	-
		EXPENDITURES TOTAL	1,343,490	415,381	784,549	839,299	647,057	647,057
		REVENUES	1,076,115	273,098	636,151	824,299	647,057	647,057
		EXPENDITURES	1,343,490	415,381	784,549	839,299	647,057	647,057
		TOTAL BUSINESS UNIT-12101 -Fair Park Activities	267,375	142,283	148,397	15,000	-	-

12102 -Fair Week

Fair Park-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES								
411100		General Property Taxes	-	-	-	-	379	379
421001		State Aid	19,399	8,970	8,970	9,000	15,000	15,000
451020		Other Fees	6	-	-	5,000	-	-
451020	21209	Other Fees	453,287	-	535,352	360,000	450,000	450,000
457005		Reserved Seating Fees	113,273	52,875	109,767	195,000	15,000	15,000
457009		Contest Entry Fees	1,181	7,376	8,892	1,400	1,000	1,000
457010		Sponsor Revenue	52,300	16,890	50,000	50,000	60,000	60,000
457010	21209	Sponsor Revenue	4,460	-	-	10,000	6,000	6,000
457011		Gate Receipts	231,866	57,502	262,902	300,000	275,000	275,000
457013		Animal Fees	8,736	6,939	7,059	9,000	7,000	7,000
457023		Other Public Charges	4,312	-	2,383	20,000	18,000	18,000
457026		Shaving Sales	1,120	-	-	1,500	-	-
457029		Exhibitor Enrollment	6,804	532	536	7,000	7,500	7,500
457030		Credit Card Surcharge	9,013	7,064	14,056	7,000	5,000	5,000
457033		Small Items Sponsor	-	40	190	-	-	-
457034		Parking Fees	8,166	675	2,550	10,000	22,500	22,500
459001		Soda	9,384	-	8,810	18,000	8,000	8,000
480102		Misc Reimbursement	44	-	634	-	-	-
482015		Space-Food Vendor	24,359	3,325	21,011	32,000	25,000	25,000
482016		Space-Beverage Vendor	105,908	321	100,252	100,000	100,000	100,000
482017		Space-Other Vendor	4,590	1,970	16,400	20,000	20,000	20,000
482018		Space-Carnival	49,767	-	50,313	50,000	50,000	50,000
482019		Camping Fee 4-H	23,585	18,204	18,862	23,000	21,500	21,500
482020		Camping Fee Vendor	2,775	345	3,670	2,500	2,500	2,500
REVENUES TOTAL			1,134,335	183,027	1,222,609	1,230,400	1,109,379	1,109,379
EXPENDITURES								
511110		Salary-Permanent Regular	51,219	26,239	53,964	53,964	38,463	38,463
511210		Wages-Regular	11,089	4,279	6,992	19,817	32,289	32,289
511220		Wages-Overtime	27,270	-	20,154	19,605	21,953	21,953
511240		Wages-Temporary	15,233	567	33,104	39,847	42,333	42,333
511240	21209	Wages-Temporary	3,566	-	2,073	-	-	-
SALARIES TOTAL			108,377	31,085	116,287	133,232	135,037	135,037
512141		Social Security	7,722	2,235	9,896	9,896	10,051	10,051
512141	21209	Social Security	273	-	159	-	-	-
512142		Retirement (Employer)	6,987	2,075	9,175	4,587	4,431	4,431
512144		Health Insurance	13,914	8,521	25,017	13,763	16,405	16,405
512145		Life Insurance	19	7	11	14	6	6
512148		Unemployment Compensation	-	-	-	-	3,848	3,848
512151		HSA Contribution	750	-	-	-	343	343
512173		Dental Insurance	998	383	788	847	626	626
FRINGE TOTAL			30,663	13,222	45,045	29,107	35,710	35,710
TOTAL SALARIES AND FRINGES			139,040	44,307	161,332	162,339	170,746	170,746
521216		Janitorial	2,797	-	3,108	-	3,000	3,000
521219		Other Professional Serv	16,000	-	16,500	16,000	9,000	9,000
521219	21209	Other Professional Serv	2,255	-	940	1,600	1,600	1,600
521647		Veterinary Services	630	-	1,100	500	900	900
521648		Ambulance/EMA Services	4,500	-	6,500	6,500	7,000	7,000
521649		Security Services	14,128	-	7,474	17,000	4,000	4,000
529301		Fair Gate Workers	3,048	-	6,000	8,000	5,000	5,000
529302		Fair Judges	8,444	8,590	9,033	10,000	10,000	10,000
529303		Fair Superintendents	3,875	-	2,000	5,000	1,500	1,500
529304		Fair Parking Services	1,785	-	1,710	2,000	6,000	6,000
531001		Credit Card Fees	7,971	-	3,500	3,500	5,000	5,000
531001	21209	Credit Card Fees	-	-	-	2,000	-	-
531101		Tickets/Entry Tags	24,088	7,171	18,000	18,000	5,000	5,000
531102		Trophies/Plaques	7,551	3,430	6,533	10,000	8,000	8,000
531102	21209	Trophies/Plaques	310	-	-	1,000	1,000	1,000
531103		Ribbons	3,207	2,920	2,920	3,500	3,500	3,500
531103	21209	Ribbons	1,285	1,024	1,250	1,250	1,250	1,250
531181		Premiums	21,040	-	20,410	17,000	20,000	20,000
531182		Fair Week Special Acts	232,796	2,100	288,295	350,450	190,000	190,000
531183		Sponsor Fees	300	-	2,242	2,000	2,000	2,000
531184		Fairest Of The Fair	1,208	601	601	1,500	1,000	1,000
531311		Postage & Box Rent	1,307	-	710	550	1,000	1,000
531311	21209	Postage & Box Rent	254	535	500	500	700	700
531312		Office Supplies	1,232	251	420	1,000	1,000	1,000

Fair Park-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
531312	21209	Office Supplies	567	250	376	250	500	500
531313		Printing & Duplicating	730	312	312	800	750	750
531313	21209	Printing & Duplicating	2,345	601	2,701	2,500	2,500	2,500
531314		Small Items Of Equipment	851	432	1,750	700	1,200	1,200
531326		Advertising	30,404	12,295	50,409	50,000	50,000	50,000
531326	21209	Advertising	2,864	200	1,578	1,000	2,500	2,500
531349		Other Operating Expenses	14,237	4,898	6,548	15,000	10,000	10,000
531349	21209	Other Operating Expenses	2,421	559	29	1,000	2,000	2,000
531351		Gas/Diesel	953	-	2,159	1,200	1,800	1,800
531367		Wood Shavings	508	173	173	1,900	1,500	1,500
532332		Mileage	-	-	200	200	-	-
533221		Water	731	-	3,506	800	1,500	1,500
533222		Electric	10,192	-	12,955	7,600	13,500	13,500
533223		Sewer	1,499	-	4,169	550	2,500	2,500
533224		Natural Gas	61	-	40	40	100	100
533235		Storm Water Utility	-	-	712	375	750	750
535242		Maintain Machinery & Equip	-	218	2,449	100	1,000	1,000
535245		Grounds Improvements	5,325	3,630	6,151	3,000	6,000	6,000
535247		Building Repair & Maint	1,949	146	581	2,000	1,000	1,000
535297		Refuse Collection	4,257	368	4,105	4,600	6,700	6,700
535347		Food & Beverage Purchases	16,471	-	14,136	18,000	15,000	15,000
535347	21209	Food & Beverage Purchases	3,768	-	12,301	5,000	13,000	13,000
535355		Plumbing & Electrical	200	167	894	800	900	900
536533		Equipment Rent & Lease	100,209	24,978	99,802	100,000	80,000	80,000
571005		Duplicating Allocation	144	18	32	35	243	243
571009		MIS PC Group Allocation	1,191	600	1,201	1,201	1,479	1,479
571010		MIS Systems Grp Alloc(ISIS)	1,854	941	1,882	1,882	2,308	2,308
591519		Other Insurance	12,872	15,107	1,667	1,667	1,502	1,502
593101	21209	Awards/Recognition Expenses	433,488	1,425	530,669	332,500	430,950	430,950
594950		Operating Reserve	-	-	-	34,511	-	-
		OPERATING EXPENDITURES	1,010,100	93,938	1,163,233	1,068,061	938,632	938,632
		EXPENDITURES TOTAL	1,149,140	138,245	1,324,565	1,230,400	1,109,379	1,109,379
		REVENUES	1,134,335	183,027	1,222,609	1,230,400	1,109,379	1,109,379
		EXPENDITURES	1,149,140	138,245	1,324,565	1,230,400	1,109,379	1,109,379
		TOTAL BUSINESS UNIT-12102 -Fair Week	14,805	(44,782)	101,955	-	-	-
		12103 -Fair Expansion Donations						
		REVENUES						
485106		Fair Expansion Donations	552	-	-	-	-	-
699800		Resv Applied Capital	-	-	35,969	35,969	35,969	35,969
		REVENUES TOTAL	552	-	35,969	35,969	35,969	35,969
		EXPENDITURES						
594960		Capital Reserve	-	-	35,969	35,969	35,969	35,969
		CAPITAL OUTLAY EXPENDITURES	-	-	35,969	35,969	35,969	35,969
		EXPENDITURES TOTAL	-	-	35,969	35,969	35,969	35,969
		REVENUES	552	-	35,969	35,969	35,969	35,969
		EXPENDITURES	-	-	35,969	35,969	35,969	35,969
		TOTAL BUSINESS UNIT-12103 -Fair Expansion Donations	(552)	-	-	-	-	-
		REVENUES	2,211,003	456,126	1,894,730	2,090,669	1,792,405	1,792,405
		EXPENDITURES	2,492,629	553,626	2,145,083	2,105,669	1,792,405	1,792,405
		TOTAL Fair Park DEPARTMENT	281,627	97,500	250,353	15,000	-	-

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	Transformative Government 2.1	Completed but ongoing
	Further refinement and analysis of PBB data based on updated strategic plan	Transformative Government 2.1	Program and scoring updates planned for 2023-2024
	Realign the County Budget with updated strategic plan using Priority Based Budgeting	Transformative Government 2.1	November 2023 – February 2024
Full implementation of the Munis ERP system and link to performance measurement	Conclude with implementation of the basic functionality of all purchased modules	Transformative Government 2.1	4th quarter 2023
	Build out of all implemented modules and accumulation and analysis of related data	Transformative Government 2.1	Ongoing
	Continue to expand Munis Enterprise Asset Management to Central Services Department	Transformative Government 2.1	December 2024
Implement GASB accounting standards	Implement GASB Statement 96, <i>Subscription Based Information Technology Arrangements</i>	Guiding Principles	January 2023 – April 2024
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	Create and revise strong financial policies	Guiding Principles	Ongoing
	Maintain and improve the County's strong bond rating	Guiding Principles	Ongoing

interest rates on bond borrowing	Implement/maintain financial forecasting system	Transformative Government 2.1	Completed but ongoing
Assist the County Administrator with implementing comprehensive plan	Consolidate receipting of electronic payments	Transformative Government 2.1	December 2023

PROGRAM EVALUATION

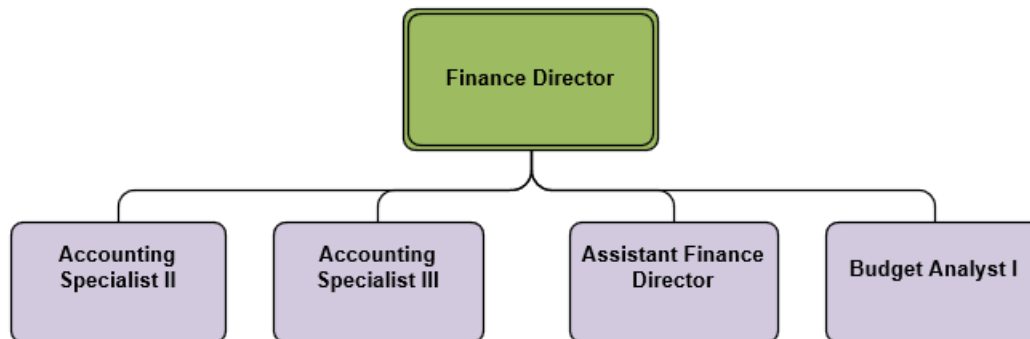
Program/Service Description	Output Measures			How outputs translate to desired outcomes
	2022	2023 (Est)	2024 (Est)	
Number of vendor payments (checks/EFT)	11,020	11,300	11,500	<ol style="list-style-type: none"> 1. Consolidation of vendor payments to purchasing card to earn rebates 2. Electronic payments 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	11,608	11,800	11,900	Employees are paid timely and accurately
Number of employees paid	817	820	825	
Ensure accuracy of financial information (number of audit adjustments)	0	0	0	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.
Ensure integrity of data collection systems and prevention of fraud (number of audit findings)	0	0	0	
Achievement of ACFR award	Yes	Yes	Yes	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.
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 2022 and 2023 fiscal years are as follows:

- Assisted the Administrator to develop the 2024 budget. The County submitted the 2023 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 2022. This is the eleventh 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. The Parks Department has implemented EAM and Central Services will resume its implementation during 2024.
- Implemented GASB Statement No. 87 – *Leases*.
- 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

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenue	25,189	50,150	50,150	50,160	10	0.02%
Public Charges	23,307	489,610	489,610	494,760	5,150	1.05%
Intergovernmental Charges	-	-	-	-	-	0.00%
Misc. Revenue	-	-	-	-	-	0.00%
Other Financing Sources	-	-	-	-	-	0.00%
Total Revenues	48,497	539,760	539,760	544,920	5,160	0.96%
Expenditures						
Personnel Expenses	527,563	554,990	554,990	559,447	4,457	0.80%
Purchased Services	29,396	30,662	30,662	34,006	3,344	10.91%
Operating Costs	39,601	554,245	554,245	561,675	7,430	1.34%
Interdept. Charges	15,433	16,167	16,167	19,040	2,873	17.77%
Other Expenses	3,921	4,726	4,726	4,569	(157)	-3.32%
Capital Items	101,861	15,000	15,000	-	(15,000)	-100.00%
Other Financing Uses	22,563	-	-	-	-	0.00%
Total Expenditures	740,337	1,175,790	1,175,790	1,178,737	2,947	0.25%
Property Taxes	542,696	621,030	621,030	633,817	12,787	2.06%
Addition to (Use of) Fund Balance	(149,145)	(15,000)	(15,000)	-		

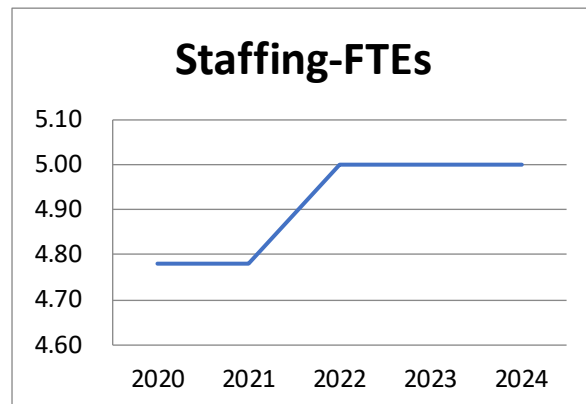
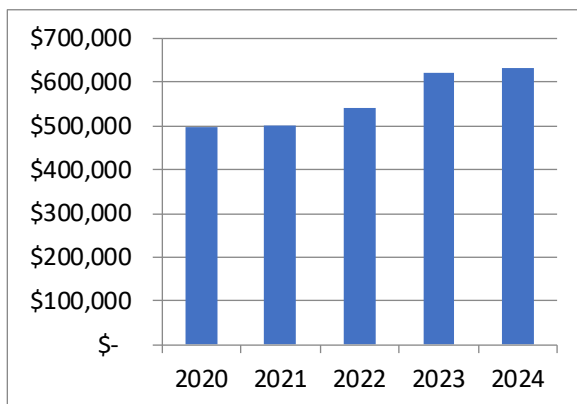
Summary Highlights:

The 2024 budget provides \$633,817 in tax levy, which is a \$12,787 increase in levy from the 2023 amended budget. The increase is mainly due to costs rising in response to new accounting standards.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Finance Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
12201 -Finance								
REVENUES								
411100		General Property Taxes	542,696	310,515	621,030	621,030	633,817	633,817
412100		Sales Taxes From County	189	73	150	150	160	160
424001	22218	Federal Grants	25,000	-	50,000	50,000	50,000	50,000
451004		Garnishment Fees	-	-	45	45	-	-
451005		Child Support Fees	686	316	750	750	700	700
451312		Emp Payroll Charges	59	10	110	110	60	60
486002		Unclaimed Funds Revenue	-	42,457	-	-	-	-
699999		Budgetary Fund Balance	-	-	15,000	15,000	-	-
REVENUES TOTAL			568,630	353,371	687,085	687,085	684,737	684,737
EXPENDITURES								
511110		Salary-Permanent Regular	215,328	110,604	224,538	224,538	237,284	237,284
511210		Wages-Regular	182,624	85,564	177,653	177,653	185,230	185,230
511220		Wages-Overtime	1,348	10	2,426	2,426	2,126	2,126
511330		Wages-Longevity Pay	881	-	600	600	660	660
SALARIES TOTAL			400,182	196,179	405,216	405,216	425,300	425,300
512141		Social Security	28,576	14,288	28,647	28,647	31,182	31,182
512142		Retirement (Employer)	24,788	13,340	27,555	27,555	29,722	29,722
512144		Health Insurance	66,093	35,154	89,063	89,063	65,832	65,832
512145		Life Insurance	186	81	165	165	160	160
512151		HSA Contribution	4,063	-	-	-	2,907	2,907
512153		HRA Contribution	-	1,950	2,000	-	-	-
512173		Dental Insurance	3,677	2,172	4,344	4,344	4,344	4,344
FRINGE TOTAL			127,382	66,986	151,774	149,774	134,147	134,147
TOTAL SALARIES AND FRINGES			527,563	263,164	556,990	554,990	559,447	559,447
521213		Accounting & Auditing	13,728	11,296	23,392	23,392	26,456	26,456
521219		Other Professional Serv	12,285	6,546	3,720	3,720	3,750	3,750
521296		Computer Support	3,383	1,088	3,550	3,550	3,800	3,800
531303		Computer Equipmt & Software	1,877	4,011	4,200	1,500	1,500	1,500
531303	22218	Computer Equipmt & Software	25,000	20,288	50,000	50,000	50,000	50,000
531311		Postage & Box Rent	2,535	1,701	2,400	2,400	2,600	2,600
531312		Office Supplies	867	534	2,600	2,600	2,600	2,600
531313		Printing & Duplicating	1,363	-	1,200	1,200	1,400	1,400
531321		Publication Of Legal Notice	57	-	-	-	-	-
531324		Membership Dues	790	796	1,000	1,000	1,150	1,150
531326		Advertising	212	-	-	-	-	-
532325		Registration	2,684	1,270	2,340	2,340	3,425	3,425
532332		Mileage	121	36	-	-	100	100
532334		Commercial Travel	663	1,215	1,200	1,200	1,200	1,200
532335		Meals	84	151	300	300	300	300
532336		Lodging	2,352	1,581	2,200	2,200	2,200	2,200
532339		Other Travel & Tolls	218	56	56	-	200	200
533225		Telephone & Fax	-	-	100	100	-	-
535242		Maintain Machinery & Equip	778	526	700	700	1,000	1,000
571004		IP Telephony Allocation	562	266	531	531	602	602
571005		Duplicating Allocation	9	226	452	452	14	14
571009		MIS PC Group Allocation	11,310	5,706	11,413	11,413	13,799	13,799
571010		MIS Systems Grp Alloc(ISIS)	3,551	1,886	3,771	3,771	4,625	4,625
591519		Other Insurance	3,921	2,095	4,726	4,726	4,569	4,569
OPERATING EXPENDITURES			88,350	61,273	119,851	117,095	125,290	125,290
594818		Capital Computer	101,861	4,922	15,000	15,000	-	-
CAPITAL OUTLAY EXPENDITURES			101,861	4,922	15,000	15,000	-	-
EXPENDITURES TOTAL			717,775	329,359	691,841	687,085	684,737	684,737
REVENUES			568,630	353,371	687,085	687,085	684,737	684,737
EXPENDITURES			717,775	329,359	691,841	687,085	684,737	684,737
TOTAL BUSINESS UNIT-12201 -Finance			149,145	(24,012)	4,756	-	-	-

12202 -Dental Insurance Allocation

REVENUES								
451026		Retiree Ins Premium Recovery	19,533	12,299	15,000	15,000	20,000	20,000

Finance Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
451032		Cobra Premium Recovery	3,029	1,105	2,600	2,600	3,000	3,000
451043		County Board Premiums	-	302	1,105	1,105	1,000	1,000
451045		Employee Premiums	-	219,154	470,000	470,000	470,000	470,000
REVENUES TOTAL			22,563	232,860	488,705	488,705	494,000	494,000
EXPENDITURES								
599951		Year End Alloc	3,979	-	-	-	-	-
599982		Retiree Dental Claims	13,884	10,060	12,000	12,000	12,000	12,000
599984		Cobra Dental Claims	3,014	134	6,000	6,000	6,000	6,000
599986		Administrative Fees Dental	-	12,022	24,000	24,000	24,000	24,000
599989		Employee Dental Claims	-	169,899	445,605	445,605	450,300	450,300
599992		Administrative Dental Retiree	1,686	660	1,100	1,100	1,700	1,700
OPERATING EXPENDITURES			22,563	192,776	488,705	488,705	494,000	494,000
EXPENDITURES TOTAL			22,563	192,776	488,705	488,705	494,000	494,000
REVENUES			22,563	232,860	488,705	488,705	494,000	494,000
EXPENDITURES			22,563	192,776	488,705	488,705	494,000	494,000
TOTAL BUSINESS UNIT-12202 -Dental Insurance Allocati			(0)	(40,084)	-	-	-	-
REVENUES			591,192	586,232	1,175,790	1,175,790	1,178,737	1,178,737
EXPENDITURES			740,337	522,135	1,180,546	1,175,790	1,178,737	1,178,737
TOTAL Finance Department DEPARTMENT			149,145	(64,096)	4,756	-	-	-

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 2, 2024
	Conduct periodic wage surveys and market changes to determine if paying positions fairly.	Ongoing, last completed May 2023
	Submit an RFP for voluntary benefit packages, providing employees benefit options at an affordable price.	Quarter 1, 2024. Vision implemented 1/1/23
	Review personnel policies and ordinances to ensure they support the strategic plan and enhance employee satisfaction in a fiscally responsible manner.	Quarter 2, 2024
	Develop onboarding and inboarding processes that are continuous and hold supervisors accountable for the process.	Quarter 4, 2023 Process started Q3, 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, 2024 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 4, 2023 and Quarter 2, 2024. 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.

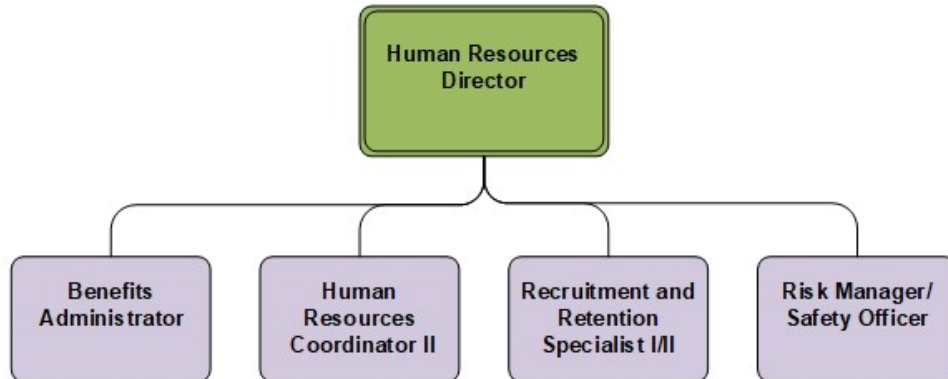
In addition to greater turnover that most of the nation is experiencing, in 2022, Jefferson County experienced a sharp increase of the number of retirements. In 2020, there were 16 retirements; in 2021 there were 18 retirements; and in 2022, there were 24 retirements. Recruiting for these positions have 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

	2022 Actual	2023 Estimate	2023	2024	Change from 2023	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	31,904	93,136	93,136	106,821	13,685	14.69%
Public Charges	34	60	80	140	60	75.00%
Misc. Revenues	3,345	9,990	9,990	14,000	4,010	40.14%
Other Financing Sources	-	27,880	27,880	-	(27,880)	-100.00%
Total Revenues	35,283	131,066	131,086	120,961	(10,125)	-7.72%
Expenditures						
Personnel Expenses	348,150	266,587	566,610	601,672	35,062	6.19%
Purchased Services	134,445	185,250	196,450	72,950	(123,500)	-62.87%
Operating Costs	37,087	89,326	101,841	58,420	(43,421)	-42.64%
Interdept. Charges	11,395	12,161	12,161	16,036	3,875	31.86%
Other Expenses	3,970	4,585	4,574	4,312	(262)	-5.73%
Capital Items	-	-	-	-	-	-
Total Expenditures	535,047	557,909	881,636	753,390	(128,246)	-14.55%
Property Taxes	555,505	628,550	628,550	632,429	3,879	0.62%
Addition to (Use of) Fund Balance	55,741	201,707	(122,000)	-		

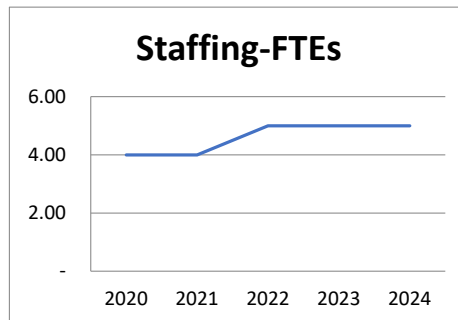
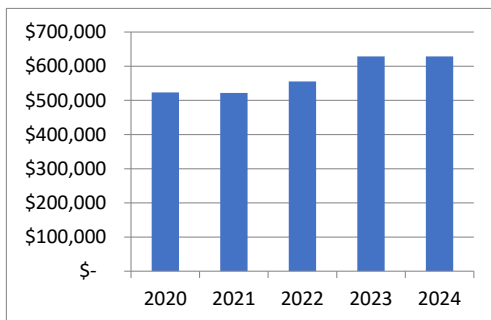
Summary Highlights:

The 2024 budget allocates \$632,429 in tax levy, which is a \$3,879 increase in levy from the 2023 amended budget. This is primarily due to an increase in personnel expenses.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Human Resources-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
12301 -Human Resources								
REVENUES								
411100		General Property Taxes	432,264	251,661	503,321	503,321	490,446	490,446
424001	22217	Federal Grants	3,081	-	-	-	-	-
424001	22219	Federal Grants	28,823	-	93,136	93,136	106,821	106,821
451002		Private Party Photocopy	-	9	20	40	-	-
451034		Badge Replacement Fee	34	13	40	40	40	40
451200		Records & Reports	-	-	-	-	100	100
484005		Insurance Training Reimburseme	3,345	-	3,000	3,000	4,000	4,000
486010		Rebates	-	-	6,990	6,990	10,000	10,000
699999		Budgetary Fund Balance	-	-	27,880	27,880	-	-
REVENUES TOTAL			467,547	251,683	634,387	634,407	611,407	611,407
EXPENDITURES								
511110		Salary-Permanent Regular	183,672	92,397	-	188,492	201,347	201,347
511110	22219	Salary-Permanent Regular	-	38	27,482	-	71,151	71,151
511210		Wages-Regular	43,700	26,577	52,259	52,259	56,540	56,540
511210	22219	Wages-Regular	26,718	28,138	28,156	65,612	-	-
511220		Wages-Overtime	1,120	-	31	31	402	402
511220	22219	Wages-Overtime	57	-	-	-	-	-
511240		Wages-Temporary	3,563	-	-	-	-	-
511330		Wages-Longevity Pay	339	-	339	339	369	369
SALARIES TOTAL			259,169	147,150	108,267	306,733	329,809	329,809
512141		Social Security	16,749	8,211	16,617	16,617	18,151	18,151
512141	22219	Social Security	2,048	2,155	4,653	4,653	5,315	5,315
512142		Retirement (Employer)	14,706	8,090	16,396	16,396	18,104	18,104
512142	22219	Retirement (Employer)	-	3	1,869	4,462	4,909	4,909
512144		Health Insurance	48,949	37,531	85,756	85,756	70,079	70,079
512144	22219	Health Insurance	-	-	8,647	17,293	23,360	23,360
512145		Life Insurance	73	38	74	74	74	74
512145	22219	Life Insurance	-	-	12	12	12	12
512151		HSA Contribution	3,750	-	-	-	2,907	2,907
512151	22219	HSA Contribution	-	-	-	-	969	969
512153		HRA Contribution	-	-	4,000	-	-	-
512173		Dental Insurance	2,705	1,656	3,312	3,312	3,312	3,312
512173	22219	Dental Insurance	-	-	552	1,104	1,104	1,104
FRINGE TOTAL			88,981	57,684	141,888	149,680	148,297	148,297
TOTAL SALARIES AND FRINGES			348,150	204,834	250,156	456,413	478,106	478,106
521218		Arbitrator	-	400	400	400	800	800
521219		Other Professional Serv	107,799	49,693	102,180	102,180	17,600	17,600
521225		Section 125	14,242	17,055	39,300	39,300	39,600	39,600
521226		Ergonomics	110	-	200	400	400	400
521227		Position Classifications	450	-	-	1,000	800	800
521228		Labor Negotiations	9,072	17,538	32,500	42,500	-	-
521229		Recruitment Related	2,773	5,406	10,670	10,670	13,750	13,750
531243		Furniture & Furnishings	113	-	-	-	-	-
531303		Computer Equipmt & Software	163	4,704	6,946	6,946	1,500	1,500
531311		Postage & Box Rent	454	242	400	400	500	500
531312		Office Supplies	750	358	800	800	800	800
531313		Printing & Duplicating	454	-	50	50	25	25
531314		Small Items Of Equipment	18	120	150	-	-	-
531320	22217	Safety Supplies	3,081	-	-	-	-	-
531322		Subscriptions	5,385	4,285	6,395	6,395	2,225	2,225
531324		Membership Dues	525	749	790	790	5,445	5,445
531326		Advertising	845	(1,080)	2,500	8,200	2,200	2,200
531351		Gas/Diesel	100	-	-	150	1,025	1,025
531357		Employee Recognition	9,225	844	6,990	6,990	15,720	15,720
532325		Registration	1,513	1,869	2,525	2,525	1,875	1,875
532332		Mileage	993	310	600	500	1,025	1,025
532334		Commercial Travel	-	-	-	450	600	600
532335		Meals	22	-	150	250	250	250
532336		Lodging	1,164	720	1,670	1,670	2,300	2,300
532339		Other Travel & Tolls	14	20	50	100	70	70
532350		Training Materials	5,253	11,811	52,525	52,525	7,700	7,700
535242		Maintain Machinery & Equip	736	479	650	650	-	-
571004		IP Telephony Allocation	337	159	318	318	361	361
571005		Duplicating Allocation	124	209	417	417	209	209
571009		MIS PC Group Allocation	7,143	3,604	7,208	7,208	9,362	9,362

Human Resources-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
571010		MIS Systems Grp Alloc(ISIS)	2,229	1,320	2,640	2,640	3,700	3,700
591519		Other Insurance	2,961	1,586	3,570	3,570	3,459	3,459
592006		WRS Interest	176	11	11	-	-	-
		OPERATING EXPENDITURES	178,224	122,410	282,605	299,994	133,301	133,301
		EXPENDITURES TOTAL	526,373	327,244	532,761	756,407	611,407	611,407
		REVENUES	467,547	251,683	634,387	634,407	611,407	611,407
		EXPENDITURES	526,373	327,244	532,761	756,407	611,407	611,407
TOTAL BUSINESS UNIT-12301 -Human Resources			58,826	75,561	(101,626)	122,000	-	-
12302 -Safety								
REVENUES								
411100		General Property Taxes	123,241	62,614	125,229	125,229	141,982	141,982
REVENUES TOTAL			123,241	62,614	125,229	125,229	141,982	141,982
EXPENDITURES								
511110		Salary-Permanent Regular	-	-	12,615	75,688	85,619	85,619
		SALARIES TOTAL	-	-	12,615	75,688	85,619	85,619
512141		Social Security	-	-	965	5,424	6,422	6,422
512142		Retirement (Employer)	-	-	858	5,147	6,079	6,079
512144		Health Insurance	-	-	1,902	22,821	23,360	23,360
512145		Life Insurance	-	-	2	12	12	12
512151		HSA Contribution	-	-	-	-	969	969
512173		Dental Insurance	-	-	90	1,104	1,104	1,104
		FRINGE TOTAL	-	-	3,817	34,508	37,946	37,946
TOTAL SALARIES AND FRINGES			-	-	16,431	110,197	123,565	123,565
531311		Postage & Box Rent	-	-	5	30	50	50
531312		Office Supplies	-	-	150	50	100	100
531313		Printing & Duplicating	-	-	20	30	30	30
531314		Small Items Of Equipment	-	-	450	900	1,000	1,000
531320		Safety Supplies	1,597	25	100	850	200	200
531322		Subscriptions	3,607	3,205	3,600	3,600	7,900	7,900
531324		Membership Dues	625	385	810	810	810	810
532325		Registration	450	-	-	750	750	750
532332		Mileage	-	-	-	150	100	100
532335		Meals	-	-	-	210	150	150
532336		Lodging	-	-	-	570	570	570
532350		Training Materials	-	-	1,000	4,500	3,500	3,500
571009		MIS PC Group Allocation	1,191	600	1,201	1,201	1,479	1,479
571010		MIS Systems Grp Alloc(ISIS)	371	189	377	377	925	925
591519		Other Insurance	833	391	1,004	1,004	853	853
		OPERATING EXPENDITURES	8,674	4,795	8,717	15,032	18,417	18,417
EXPENDITURES TOTAL			8,674	4,795	25,148	125,229	141,982	141,982
REVENUES			123,241	62,614	125,229	125,229	141,982	141,982
EXPENDITURES			8,674	4,795	25,148	125,229	141,982	141,982
TOTAL BUSINESS UNIT-12302 -Safety			(114,567)	(57,819)	(100,080)	-	-	-
REVENUES			590,788	314,297	759,616	759,636	753,389	753,389
EXPENDITURES			535,047	332,039	557,909	881,636	753,389	753,389
TOTAL Human Resources DEPARTMENT			(55,741)	17,741	(201,707)	122,000	-	-

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	Highly Regarded Quality of Life 1.3 Intentional Economic Growth 1.1	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, no significant discharge of process wastewater to water, and nutrient management plans follow standards	Highly Regarded Quality of Life 1.3 Intentional Economic Growth 1.1	Ongoing & As Needed
	Ensure livestock facilities expand according to standards (Livestock Siting)	Intentional Economic Growth 1.1	As Needed
Protect and enhance surface water, groundwater, wetland quality, and associated habitat areas.	Implement Conservation Reserve Enhancement Program (buffers, waterways, wetland restorations)	Highly Regarded Quality of Life 2.4, 2.5 Intentional Economic Growth 1.1, 4.1	As Needed 1-15 contracts/yr
	Reduce sediment/phosphorus delivery to our waters (conservation practices, Multi-Discharger funds for cost-sharing, water quality trading programs)	Highly Regarded Quality of Life 2.4, 2.5 Intentional Economic Growth 1.1, 4.1, 4.3 Transformative Government 3.4	Ongoing

	Protect surface water resources and habitat quality by implementing best practices (Healthy Lakes & Rivers projects, cost-sharing, aquatic invasive species programs, shoreland erosion control)	Highly Regarded Quality of Life 2.4, 2.5 Intentional Economic Growth 4.1, 4.3 Transformative Government 3.3, 3.4	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)	Highly Regarded Quality of Life 2.3 Intentional Economic Growth 4.3 Transformative Government 3.4	As Needed ~1-2 well closures/yr
	Ensure decision-makers have resources and tools to protect lakes/rivers/wetlands/groundwater (technical assistance, education, grants, aquatic invasive species management/control, construction site erosion control)	Highly Regarded Quality of Life 2.3, 2.4, 2.5 Intentional Economic Growth 4.1, 4.3 Transformative Government 3.4	Ongoing
Preserve & protect natural areas, woodlands, open space, and farmland.	Assist Parks Dept with implementation Recreation, Parks, and Open Space Plan	Highly Regarded Quality of Life 2.2	As Needed
	Implement Agricultural Conservation Easement program	Highly Regarded Quality of Life 1.3 Intentional Economic Growth 1.1, 4.1	Ongoing
	Encourage the planting of trees (tree program, tree planter & sprayer rental)	Highly Regarded Quality of Life 2.4	Ongoing
	Ensure proper management and protection of woodlands (education)	Highly Regarded Quality of Life 3.2	As Needed
	Maintain Potters Field & County Farmland	Highly Regarded Quality of Life 3.2	Ongoing
	Ensure Non-Metallic Mines are reclaimed according to standards		Ongoing
	Facilitate Wildlife Damage Abatement Program	Intentional Economic Growth 1.1	Annually
	Facilitate Deer Donation Program		Annually
	Document potential reduction in soil erosion on cropland	Transformative Government 3.4	Annually

Monitor & assess state of soil, water, and natural resources.	Document location & trends of livestock	Transformative Government 3.4	Every 5 years
	Track compliance with Farmland Preservation Program & NR 151 rules	Highly Regarded Quality of Life 1.3 Intentional Economic Growth 1.1	Annually
	Determine progress in maintaining & improving quality of lakes, rivers, wetlands, and groundwater (monitoring, volunteer training)	Highly Regarded Quality of Life 2.3 Transformative Government 3.3, 3.4	Annually & Ongoing
Educate and inform the public regarding County resources and Department services.	Ensure public is informed (presentations, maps, newsletters, website)	Highly Regarded Quality of Life 3.2 Transformative Government 3.4, 4.3	Ongoing
	Support produce-led groups and partner to support soil health education (workshops, education)	Intentional Economic Growth 1.1 Transformative Government 3.4, 4.3	Ongoing

PROGRAM EVALUATION

Program/Service Description	Output Measures			
	2021	2022	2023 (Est)	2024 (Est)
Farmland Preservation Program				
# participants	598	583	588	588
# acres enrolled	106,280	109,160	104,293	104,293
# field inspections	165	114	164	160
# Certificates of Compliance issued	90	81	32	35
# Non-Complied	15	17	5	5
Livestock Siting - # permits/amendments reviewed	0/2	0/0	1/2	0-2/0-2
Manure Complaints - # investigations	2	3	3-6	2-6
Nonmetallic Mining				
# active sites	23	23	24	23-24
# inactive sites	0	1	1	0
# exempt sites	5	5	4	4
# acres with active mines (permit fee acreage)	540	493	495	490-500
# acres restored	18	2	5	5-10
Agricultural Conservation Easements				
Accumulated # easements donated/purchased	5/4	5/5	5/6	5/7
Accumulated # acres donated/purchased	250/783	250/783	250/875	250/974
Tree/Shrub Seedling Program - # sold	4,800	5,700	5,700	5,700
Healthy Lakes Projects - # implemented	0	3	1-9	5-10
Lake & Stream Quality - # Lake/river sites with volunteer monitors	7/13	7/17	7/17	7/17

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: 1 well closure, cover crops (2,303.2 acres), pasture establishment (33.9 acres)

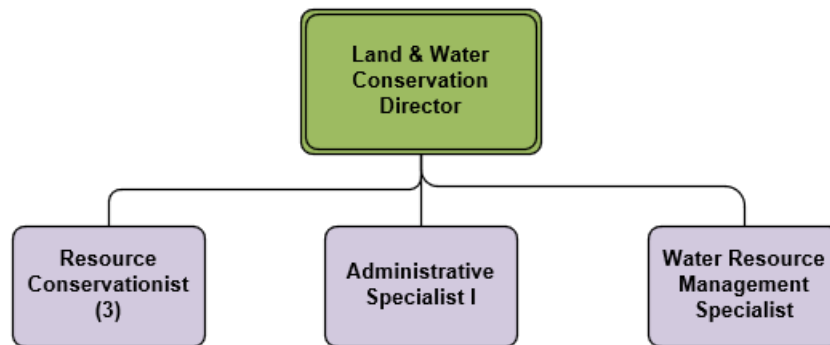
2023 estimate: 1 well closure, 1 nutrient management plan (155 acres), cover crops (2,500-3,000 acres), pasture establishment (18-40 acres)

2024 estimate: 1 well closure, cover crops (2,500-3,500 acres), pasture establishment (10-40 acres)

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

- LWCD relies on a Department of Agriculture, Trade and Consumer Protection Staffing and Operations grant.
- 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 is 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.
- Starting in 2023, the LWCD forged a partnership with the City of Watertown in which they are paying for staff time and materials for our work to help develop and implement a water quality trading program. Additional municipalities may be interested in a similar partnership.
- 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

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	223,273	408,934	469,731	427,680	(42,051)	-8.95%
License & Permits	9,480	12,440	12,440	11,525	(915)	-7.36%
Public Charges	25,120	828,900	26,950	26,830	(120)	-0.45%
Intergovernmental Charges	69,285	69,651	41,925	75,625	33,700	80.38%
Misc. Revenues	108,096	120,349	113,427	3,000	(110,427)	-97.36%
Other Financing Sources	-	199,144	202,144	110,190	(91,954)	-
Total Revenues	435,254	1,639,418	866,617	654,850	(211,767)	-24.44%
Expenditures						
Personnel Expenses	451,841	579,602	580,477	589,368	8,891	1.53%
Purchased Services	56,401	144,303	143,606	97,954	(45,652)	-31.79%
Operating Costs	21,891	25,485	24,946	23,492	(1,454)	-5.83%
Interdept. Charges	24,991	22,694	22,694	28,262	5,568	24.54%
Other Expenses	6,365	54,236	54,228	53,738	(490)	-0.90%
Capital Items	-	325,435	286,872	203,159	(83,713)	-29.18%
Other Financing Uses	-	50,447	50,447	53,300	2,853	-
Total Expenditures	561,489	1,202,202	1,163,270	1,049,273	(113,997)	-9.80%
Property Taxes	272,257	296,653	296,653	394,423	97,770	32.96%
Addition to (Use of) Fund Balance	146,021	733,869	-	-		

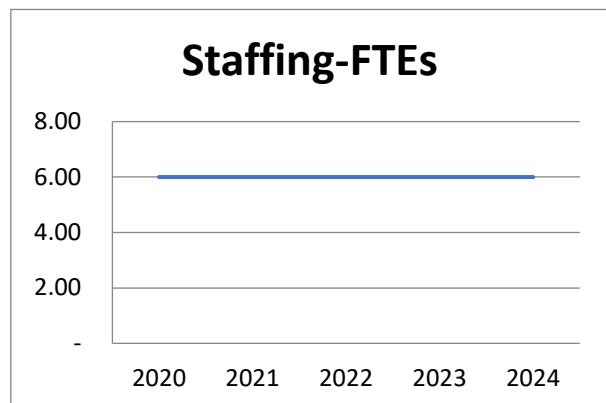
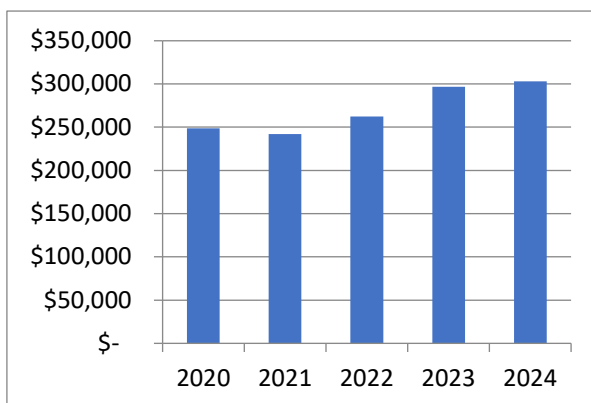
Summary Highlights:

The 2024 budget provides \$394,423 in the tax levy, which is a \$97,770 increase in levy from the 2023 amended budget. This is primarily due to a decrease in miscellaneous revenues.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Land & Water Conservation-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
12401 -Land Conservation								
REVENUES								
411100		General Property Taxes	370,797	198,291	396,583	396,583	394,139	394,139
421001		State Aid	194,961	98,636	11,703	197,272	-	-
421001	24407	State Aid	-	-	184,269	-	183,527	183,527
421001	24408	State Aid	-	-	13,003	-	13,003	13,003
421001	24410	State Aid	-	-	-	-	5,550	5,550
432099		Other Permits	-	-	150	150	150	150
451020		Other Fees	160	-	250	250	250	250
451421		Crep Cancellation Fee	335	-	250	250	280	280
458001		Tree Sales	8,400	8,100	810,000	8,050	8,500	8,500
458005		Ag & Horti Supply Revenue	50	50	50	50	50	50
458009		Livestock Siting App Review Fe	250	500	1,500	1,500	1,500	1,500
458013		Farmland Cert Fee	15,175	14,360	16,100	16,100	15,500	15,500
472007	24410	Municipal Other Charges	-	-	-	-	1,700	1,700
472337	24409	Municipal Grant Revenue	-	-	-	-	12,000	12,000
484001		Insurance Recovery	1,780	-	-	-	-	-
REVENUES TOTAL			591,908	319,937	1,433,858	620,205	636,149	636,149
EXPENDITURES								
511110		Salary-Permanent Regular	89,838	47,042	96,281	96,281	101,993	101,993
511210		Wages-Regular	246,476	140,100	316,691	316,691	338,291	338,291
511220		Wages-Overtime	-	30	5	5	-	-
511240	24410	Wages-Temporary	-	-	-	-	7,170	7,170
511330		Wages-Longevity Pay	354	-	354	354	375	375
SALARIES TOTAL			336,668	187,172	413,331	413,331	447,828	447,828
512141		Social Security	24,397	13,440	29,301	29,301	31,998	31,998
512142		Retirement (Employer)	21,890	12,360	28,107	28,107	30,861	30,861
512144		Health Insurance	55,893	36,018	99,363	99,363	65,832	65,832
512145		Life Insurance	39	23	52	52	45	45
512151		HSA Contribution	4,688	-	-	-	2,907	2,907
512173		Dental Insurance	3,842	2,509	5,448	5,448	5,448	5,448
FRINGE TOTAL			110,748	64,350	162,271	162,271	137,090	137,090
TOTAL SALARIES AND FRINGES			447,416	251,521	575,602	575,602	584,918	584,918
531003		Notary Public Related	-	-	-	-	40	40
531100		Permits Purchased	31	51	51	31	52	52
531301		Office Equipment	41	-	100	100	100	100
531303		Computer Equipmt & Software	-	-	100	100	100	100
531311		Postage & Box Rent	1,227	341	1,200	1,200	1,250	1,250
531311	24409	Postage & Box Rent	-	-	-	-	60	60
531312		Office Supplies	245	254	350	350	400	400
531312	24409	Office Supplies	-	-	-	-	25	25
531313		Printing & Duplicating	340	1	400	400	400	400
531313	24409	Printing & Duplicating	-	-	-	-	50	50
531314		Small Items Of Equipment	1,167	156	250	250	250	250
531324		Membership Dues	1,945	1,976	1,995	1,995	2,055	2,055
531326		Advertising	634	208	208	-	200	200
531341		Agricultural & Horti Suppli	5,758	185	5,800	5,800	6,150	6,150
531348		Educational Supplies	-	-	50	50	50	50
531349		Other Operating Expenses	368	-	-	-	-	-
531351		Gas/Diesel	1,402	393	1,450	1,450	1,450	1,450
531351	24409	Gas/Diesel	-	-	-	-	310	310
532325		Registration	1,361	485	1,600	1,600	1,800	1,800
532332		Mileage	-	-	20	20	20	20
532335		Meals	162	10	130	130	150	150
532336		Lodging	522	-	750	750	825	825
532339		Other Travel & Tolls	20	-	-	-	20	20
533225		Telephone & Fax	184	64	325	325	325	325
533236		Wireless Internet	997	505	1,050	1,050	1,025	1,025
535242		Maintain Machinery & Equip	2,280	289	450	450	450	450
535259		Tree Planter Service	-	-	50	50	50	50
535349		Other Supplies	53	29	80	80	55	55
535349	24410	Other Supplies	-	-	-	-	80	80
571004		IP Telephony Allocation	787	318	637	637	723	723
571005		Duplicating Allocation	90	258	515	515	152	152
571009		MIS PC Group Allocation	19,049	7,209	14,417	14,417	19,227	19,227
571010		MIS Systems Grp Alloc(ISIS)	4,272	2,262	4,525	4,525	5,549	5,549
571020		Fleet Allocation	785	-	2,600	2,600	2,600	2,600

Land & Water Conservation-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
591519		Other Insurance	4,805	2,408	5,728	5,728	5,238	5,238
		OPERATING EXPENDITURES	48,524	17,402	44,831	44,603	51,231	51,231
		EXPENDITURES TOTAL	495,940	268,924	620,433	620,205	636,149	636,149
		REVENUES	591,908	319,937	1,433,858	620,205	636,149	636,149
		EXPENDITURES	495,940	268,924	620,433	620,205	636,149	636,149
TOTAL BUSINESS UNIT-12401 -Land Conservation			(95,968)	(51,014)	(813,426)	-	(0)	(0)

12402 -Wildlife Crop Damage

REVENUES								
421001		State Aid	16,446	9,450	20,000	20,000	20,000	20,000
REVENUES TOTAL			16,446	9,450	20,000	20,000	20,000	20,000
EXPENDITURES								
529299		Purchase Care & Services	16,446	9,450	20,000	20,000	20,000	20,000
		OPERATING EXPENDITURES	16,446	9,450	20,000	20,000	20,000	20,000
EXPENDITURES TOTAL			16,446	9,450	20,000	20,000	20,000	20,000
REVENUES			16,446	9,450	20,000	20,000	20,000	20,000
EXPENDITURES			16,446	9,450	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	2,200	1,925	11,300	11,300	6,600	6,600
421001	24406	State Aid	525	-	1,303	1,303	2,000	2,000
472337	24404	Municipal Grant Revenue	67,360	67,726	67,726	40,000	60,000	60,000
699700	24404	Resv Applied Operating	-	-	67,066	67,066	57,700	57,700
699700	24406	Resv Applied Operating	-	-	725	725	-	-
REVENUES TOTAL			70,085	69,651	148,120	120,394	126,300	126,300
EXPENDITURES								
529299	24403	Purchase Care & Services	3,000	-	11,300	11,300	6,000	6,000
529299	24404	Purchase Care & Services	24,448	24,566	55,000	55,000	65,000	65,000
529299	24406	Purchase Care & Services	700	-	2,000	1,303	2,000	2,000
594950	24403	Operating Reserve	-	-	-	-	600	600
594950	24404	Operating Reserve	-	-	52,066	52,066	52,700	52,700
594950	24406	Operating Reserve	-	-	725	725	-	-
		OPERATING EXPENDITURES	28,148	24,566	121,091	120,394	126,300	126,300
EXPENDITURES TOTAL			28,148	24,566	121,091	120,394	126,300	126,300
REVENUES			70,085	69,651	148,120	120,394	126,300	126,300
EXPENDITURES			28,148	24,566	121,091	120,394	126,300	126,300
TOTAL BUSINESS UNIT-12404 -Local Cost Share Program			(41,937)	(45,085)	(27,029)	0	-	-

12405 -DATCP Cost Share

REVENUES								
421001	24405	State Aid	8,966	20	40,356	40,356	-	-
421003		State Aid GPR	-	-	12,000	12,000	12,000	12,000
421004		State Aid Bonded	175	-	35,000	35,000	35,000	35,000
485200	24405	Donations Restricted	3,000	10,000	10,000	10,000	-	-
699700	24405	Resv Applied Operating	-	-	-	3,000	-	-
REVENUES TOTAL			12,141	10,020	97,356	100,356	47,000	47,000
EXPENDITURES								
511210	24405	Wages-Regular	-	-	-	875	-	-
		SALARIES TOTAL	-	-	-	875	-	-

Land & Water Conservation-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
521219	24405	Other Professional Serv	-	-	13,925	13,925	-	-
529299	24405	Purchase Care & Services	8,058	4,166	35,456	35,456	-	-
531312	24405	Office Supplies	-	-	50	50	-	-
531319	24405	Other Operating Supplies	583	98	1,500	1,500	-	-
531343	24405	Food	-	271	271	-	-	-
531348	24405	Educational Supplies	100	-	100	100	-	-
536539	24405	Other Rents & Leases	245	400	1,450	1,450	-	-
591519		Other Insurance	-	5	8	-	-	-
593701		Cost Share Payment	175	-	47,000	47,000	47,000	47,000
		OPERATING EXPENDITURES	9,161	4,939	99,760	99,481	47,000	47,000
		EXPENDITURES TOTAL	9,161	4,939	99,760	100,356	47,000	47,000
		REVENUES	12,141	10,020	97,356	100,356	47,000	47,000
		EXPENDITURES	9,161	4,939	99,760	100,356	47,000	47,000
TOTAL BUSINESS UNIT-12405 -DATCP Cost Share			(2,980)	(5,081)	2,404	-	-	-

12406 -Non-Metallic Mining

REVENUES

411100	General Property Taxes	(12,800)	(6,738)	(13,475)	(13,475)	(12,370)	(12,370)
432004	Non-Metallic Permit Fee	-	-	900	900	900	900
432005	Non-Metallic Annual Fee	9,480	-	11,390	11,390	10,475	10,475
474175	Highway Billed	1,925	-	1,925	1,925	1,925	1,925

REVENUES TOTAL

(1,395)	(6,738)	740	740	930	930
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EXPENDITURES

531311	Postage & Box Rent	41	30	50	50	50	50
531312	Office Supplies	-	-	50	50	50	50
531351	Gas/Diesel	50	-	60	60	60	60
532325	Registration	-	-	260	260	550	550
532335	Meals	-	-	40	40	40	40
532336	Lodging	-	-	280	280	180	180
	OPERATING EXPENDITURES	91	30	740	740	930	930

EXPENDITURES TOTAL

91	30	740	740	930	930
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REVENUES

(1,395)	(6,738)	740	740	930	930
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EXPENDITURES

91	30	740	740	930	930
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TOTAL BUSINESS UNIT-12406 -Non-Metallic Mining

1,486	6,768	-	-	-	-
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12407 -Farmland Easement

REVENUES

424001	Federal Grants	-	-	80,000	152,500	150,000	150,000
458003	Farmland Easement Fee	750	-	750	750	750	750
481001	Interest & Dividends	2,889	4,327	5,147	3,000	3,000	3,000
485200	Donations Restricted	-	-	10,000	-	-	-
699800	Resv Applied Capital	-	-	131,353	131,353	52,490	52,490

REVENUES TOTAL

3,639	4,327	227,250	287,603	206,240	206,240
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EXPENDITURES

521219	Other Professional Serv	3,000	-	3,000	3,000	3,000	3,000
531311	Postage & Box Rent	3	6	20	20	20	20
531312	Office Supplies	18	17	25	25	20	20
531313	Printing & Duplicating	26	-	30	30	30	30
571005	Duplicating Allocation	7	-	-	-	12	12
594950	Operating Reserve	-	-	(2,344)	(2,344)	-	-
	OPERATING EXPENDITURES	3,054	23	731	731	3,082	3,082

594816	Capital Conserve Easement	-	-	231,063	230,863	202,550	202,550
594960	Capital Reserve	-	-	94,372	56,009	609	609
	CAPITAL OUTLAY EXPENDITURES	-	-	325,435	286,872	203,159	203,159

EXPENDITURES TOTAL

3,054	23	326,166	287,603	206,240	206,240
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REVENUES

3,639	4,327	227,250	287,603	206,240	206,240
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Land & Water Conservation-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES			3,054	23	326,166	287,603	206,240	206,240
TOTAL BUSINESS UNIT-12407 -Farmland Easement			(586)	(4,304)	98,916	-	-	-
12408 -County Farm								
REVENUES								
411100		General Property Taxes	(95,740)	(48,228)	(96,455)	(96,455)	2,654	2,654
482003		County Farm Land Rent	100,427	50,213	95,202	100,427	-	-
REVENUES TOTAL			4,687	1,986	(1,253)	3,972	2,654	2,654
EXPENDITURES								
529170		Grounds Keeping Charges	654	19	1,972	1,972	654	654
535249		Sundry Repair	-	-	2,000	2,000	2,000	2,000
OPERATING EXPENDITURES			654	19	3,972	3,972	2,654	2,654
EXPENDITURES TOTAL			654	19	3,972	3,972	2,654	2,654
REVENUES			4,687	1,986	(1,253)	3,972	2,654	2,654
EXPENDITURES			654	19	3,972	3,972	2,654	2,654
TOTAL BUSINESS UNIT-12408 -County Farm			(4,033)	(1,967)	5,225	0	-	-
12409 -Farm Drainage Board								
REVENUES								
411100		General Property Taxes	10,000	5,000	10,000	10,000	10,000	10,000
REVENUES TOTAL			10,000	5,000	10,000	10,000	10,000	10,000
EXPENDITURES								
514151		Per Diem	4,425	1,690	4,000	4,000	4,450	4,450
521212		Legal	96	-	1,650	1,650	1,300	1,300
531312		Office Supplies	132	-	250	250	200	200
531313		Printing & Duplicating	-	-	150	150	100	100
531324		Membership Dues	125	140	140	100	100	100
531349		Other Operating Expenses	-	-	100	100	100	100
532325		Registration	20	-	100	100	100	100
532332		Mileage	1,813	612	2,150	2,150	2,150	2,150
591513		Drainage Board Insurance	1,385	1,385	1,500	1,500	1,500	1,500
OPERATING EXPENDITURES			7,996	3,827	10,040	10,000	10,000	10,000
EXPENDITURES TOTAL			7,996	3,827	10,040	10,000	10,000	10,000
REVENUES			10,000	5,000	10,000	10,000	10,000	10,000
EXPENDITURES			7,996	3,827	10,040	10,000	10,000	10,000
TOTAL BUSINESS UNIT-12409 -Farm Drainage Board			(2,004)	(1,173)	40	-	-	-
REVENUES			707,510	413,634	1,936,071	1,163,270	1,049,274	1,049,274
EXPENDITURES			561,489	311,778	1,202,202	1,163,270	1,049,274	1,049,274
TOTAL Land & Water Conservation DEPARTMENT			(146,021)	(101,856)	(733,870)	-	(0)	(0)

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 2022, the total circulation of physical library materials in Jefferson County increased nearly 15% from the previous year. A total of 830,750 physical items were checked out of the nine county libraries. This significant increase in physical circulation is due in part to the return of library patrons as COVID concerns have diminished. Of those items, 173,809, which represents nearly 21% 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-librariied residents typically mirrors their overall use of the libraries and has been consistent for many years. In 2021, the percentage of items check out by this group was 21.9%

In addition to physical items, libraries also circulate digital material. In 2022, digital circulations through Overdrive grew slightly with a 1.2% increase from 2021 to 2022. A total of 127,727 digital items were checked out of County libraries. Residents who live in municipalities in Jefferson County without libraries represent 25.68% of Overdrive usage in 2022, with 32,794 digital items checked out to these residents. This ratio has been fairly 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	2023 (Est)
Percentage of library circulation of physical items to residents who live in Jefferson County municipalities without libraries	21.9%	20.92%	21%
Percentage of library circulation of digital items to residents who live in Jefferson County municipalities without libraries	25%	25.68%	25.5%

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 circulation and Overdrive digital circulation. Hoopla, a newer resource for digital materials, is also being offered and usage has grown. Hoopla usage is not currently included in the Jefferson County library funding formula, but a request may be made in future years to reimburse libraries for usage of all verifiable digital circulation of library materials.

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 \$1,033,436—an increase of 2.3% from last year as a result of an increase in library operating expenditures of about 6% and a slight decrease of in the percentage of non-librariated usage of County libraries from 22.36% to 21.56%.

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

		2021 for 2023 Budget	2022 for 2024 Budget	\$ Change	% Change
Operating Expenditures at County Libraries (2 years prior)		4,517,422	\$4,794,339	\$276,917	6.13%
Percentage Share of Countywide Non- Librariated circulation (2 years prior)	x	22.36%	21.56%	N/A	-3.61%
County Library Portion of Budget Request		\$1,010,249	\$1,033,436	\$23,187	2.3%

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.

The Dwight Foster Public Library will continue to be the resource library for Jefferson County in 2024, handling the administrative work for the County Library Service Board. There is \$700 requested in the budget for these services. This is an increase of \$200 over past years due to a needed review of the Jefferson County Library Services Plan in 2024 and cost to continue increases. The resource library reimbursement has been \$500 since 2018.

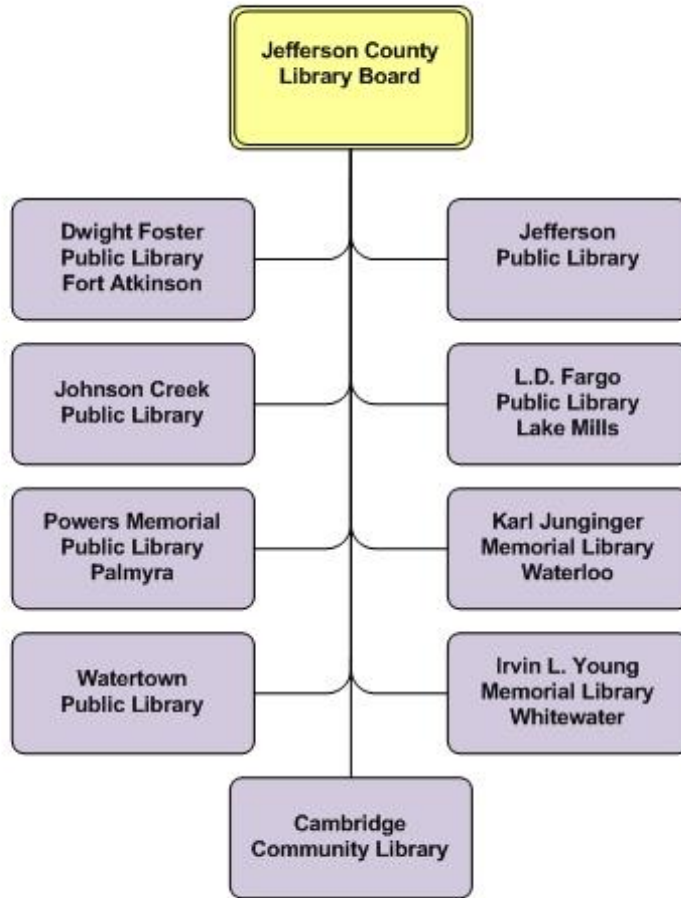
The Bridges Library System will handle the County library budgeting responsibilities. There is \$1,500 allocated to county library board expenses. The total administrative costs are less than 1% of the budget request. The remainder—and the vast majority of the funding—goes directly to libraries.

Additionally, \$158,684 has been requested by adjacent county libraries for reimbursement for circulations made in 2022 to Jefferson County residents who live in areas without libraries. This represents a decrease of \$8,537 or 5.12% over the 2023 reimbursement request. 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 \$158,684 total, \$99,013 is to reimburse the Oconomowoc Public Library for use in 2022 by a significant populace in eastern Jefferson County. The \$158,684 allocation represents payments to 31 libraries in 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 \$362,995 per year resulting in a positive Jefferson County position of approximately \$206,002 on an annual basis.

The total 2024 budget request for library services is \$1,194,320. This represents an overall increase of \$14,850 or 1.26% 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.



Library

Financial Summary

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
Revenues						
Total Revenues	-	-	-	-	-	0.00%
Expenditures						
Personnel Expenses	1,125	1,200	1,200	1,500	300	25.00%
Purchased Services	1,156,911	1,177,970	1,177,970	1,192,580	14,610	1.24%
Operating Costs	96	300	300	-	(300)	-100.00%
Capital Items	-	-	-	-	-	-
Total Expenditures	1,158,132	1,179,470	1,179,470	1,194,080	14,610	1.24%
Property Taxes	1,158,411	1,179,470	1,179,470	1,194,080	14,610	1.24%
Addition to (Use of) Fund Balance	279	-	-	-		

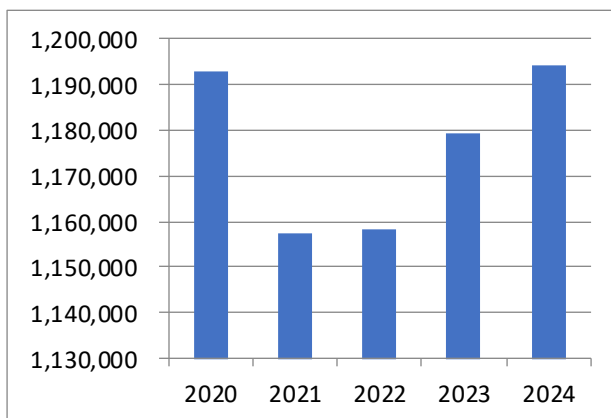
Summary Highlights:

The 2024 budget provides \$1,194,080 in tax levy, which is a \$14,610 increase in levy from the 2023 amended budget. This is due to an increase in purchased services.

Summary of Capital Items

None

Summary of Property Tax Levy



Library-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
12601 -County Libraries 43.12								
REVENUES								
411100		General Property Taxes	1,006,709	505,125	1,010,249	1,010,249	1,191,880	1,191,880
REVENUES TOTAL			1,006,709	505,125	1,010,249	1,010,249	1,191,880	1,191,880
REVENUES			1,006,709	505,125	1,010,249	1,010,249	1,191,880	1,191,880
TOTAL BUSINESS UNIT-12601 -County Libraries 43.12			1,006,709	505,125	1,010,249	1,010,249	1,191,880	1,191,880
12601111-Library Payment - Cambridge								
EXPENDITURES								
529400		Library Payment - Cambridge	110,100	105,100	105,100	105,100	100,100	100,100
		OPERATING EXPENDITURES	110,100	105,100	105,100	105,100	100,100	100,100
EXPENDITURES TOTAL			110,100	105,100	105,100	105,100	100,100	100,100
EXPENDITURES			110,100	105,100	105,100	105,100	100,100	100,100
TOTAL BUSINESS UNIT-12601111-Library Payment - Cam			110,100	105,100	105,100	105,100	100,100	100,100
12601141-Library Payment - Johnson Crk								
EXPENDITURES								
529400		Library Payment - Johnson Crk	47,187	67,352	67,352	67,352	63,984	63,984
		OPERATING EXPENDITURES	47,187	67,352	67,352	67,352	63,984	63,984
EXPENDITURES TOTAL			47,187	67,352	67,352	67,352	63,984	63,984
EXPENDITURES			47,187	67,352	67,352	67,352	63,984	63,984
TOTAL BUSINESS UNIT-12601141-Library Payment - John			47,187	67,352	67,352	67,352	63,984	63,984
12601171-Library Payment - Palmyra								
EXPENDITURES								
529400		Library Payment - Palmyra	49,297	46,882	46,882	46,882	52,059	52,059
		OPERATING EXPENDITURES	49,297	46,882	46,882	46,882	52,059	52,059
EXPENDITURES TOTAL			49,297	46,882	46,882	46,882	52,059	52,059
EXPENDITURES			49,297	46,882	46,882	46,882	52,059	52,059
TOTAL BUSINESS UNIT-12601171-Library Payment - Palm			49,297	46,882	46,882	46,882	52,059	52,059
12601226-Library Payment - Fort Atkinsn								
EXPENDITURES								
529400		Library Payment - Fort Atkinsn	273,792	276,720	276,720	276,720	282,746	282,746
		OPERATING EXPENDITURES	273,792	276,720	276,720	276,720	282,746	282,746
EXPENDITURES TOTAL			273,792	276,720	276,720	276,720	282,746	282,746
EXPENDITURES			273,792	276,720	276,720	276,720	282,746	282,746
TOTAL BUSINESS UNIT-12601226-Library Payment - Fort A			273,792	276,720	276,720	276,720	282,746	282,746
12601241-Library Payment - Jefferson								
EXPENDITURES								
529400		Library Payment - Jefferson	117,072	119,844	119,844	119,844	119,396	119,396
		OPERATING EXPENDITURES	117,072	119,844	119,844	119,844	119,396	119,396
EXPENDITURES TOTAL			117,072	119,844	119,844	119,844	119,396	119,396
EXPENDITURES			117,072	119,844	119,844	119,844	119,396	119,396

Library-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL BUSINESS UNIT-12601241-Library Payment - Jefferson			117,072	119,844	119,844	119,844	119,396	119,396
12601246-Library Payment - Lake Mills								
EXPENDITURES								
529400		Library Payment - Lake Mills	119,195	114,195	114,195	114,195	117,093	117,093
		OPERATING EXPENDITURES	119,195	114,195	114,195	114,195	117,093	117,093
EXPENDITURES TOTAL			119,195	114,195	114,195	114,195	117,093	117,093
EXPENDITURES			119,195	114,195	114,195	114,195	117,093	117,093
TOTAL BUSINESS UNIT-12601246-Library Payment - Lake Mills			119,195	114,195	114,195	114,195	117,093	117,093
12601290-Library Payment - Waterloo								
EXPENDITURES								
529400		Library Payment - Waterloo	41,578	39,499	39,499	39,499	37,524	37,524
		OPERATING EXPENDITURES	41,578	39,499	39,499	39,499	37,524	37,524
EXPENDITURES TOTAL			41,578	39,499	39,499	39,499	37,524	37,524
EXPENDITURES			41,578	39,499	39,499	39,499	37,524	37,524
TOTAL BUSINESS UNIT-12601290-Library Payment - Waterloo			41,578	39,499	39,499	39,499	37,524	37,524
12601291-Library Payment - Watertown								
EXPENDITURES								
529400		Library Payment - Watertown	191,869	186,869	186,869	186,869	205,407	205,407
		OPERATING EXPENDITURES	191,869	186,869	186,869	186,869	205,407	205,407
EXPENDITURES TOTAL			191,869	186,869	186,869	186,869	205,407	205,407
EXPENDITURES			191,869	186,869	186,869	186,869	205,407	205,407
TOTAL BUSINESS UNIT-12601291-Library Payment - Watertown			191,869	186,869	186,869	186,869	205,407	205,407
12601292-Library Payment - Whitewater								
EXPENDITURES								
529400		Library Payment - Whitewater	56,619	53,788	53,788	53,788	55,127	55,127
		OPERATING EXPENDITURES	56,619	53,788	53,788	53,788	55,127	55,127
EXPENDITURES TOTAL			56,619	53,788	53,788	53,788	55,127	55,127
EXPENDITURES			56,619	53,788	53,788	53,788	55,127	55,127
TOTAL BUSINESS UNIT-12601292-Library Payment - Whitewater			56,619	53,788	53,788	53,788	55,127	55,127
12602 -Library Admin 43.60								
REVENUES								
411100		General Property Taxes	2,000	1,000	2,000	2,000	2,200	2,200
REVENUES TOTAL			2,000	1,000	2,000	2,000	2,200	2,200
EXPENDITURES								
512141		Social Security	80	35	45	45	-	-
		FRINGE TOTAL	80	35	45	45	-	-
514151		Per Diem	1,045	455	1,155	1,155	1,500	1,500
529401		Resource Library Payment	500	500	500	500	700	700
532332		Mileage	96	41	300	300	-	-
		OPERATING EXPENDITURES	1,641	996	1,955	1,955	2,200	2,200
EXPENDITURES TOTAL			1,721	1,031	2,000	2,000	2,200	2,200

Library-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		REVENUES	2,000	1,000	2,000	2,000	2,200	2,200
		EXPENDITURES	1,721	1,031	2,000	2,000	2,200	2,200
TOTAL BUSINESS UNIT-12602 -Library Admin 43.60			(279)	31	-	-	-	-

12603 -Adjacent Libraries 43.12

REVENUES								
411100		General Property Taxes	149,702	83,610	167,221	167,221	-	-
REVENUES TOTAL			149,702	83,610	167,221	167,221	-	-
REVENUES			149,702	83,610	167,221	167,221	-	-
TOTAL BUSINESS UNIT-12603 -Adjacent Libraries 43.12			149,702	83,610	167,221	167,221	-	-

12603350-Library Payment - Dane County

EXPENDITURES								
529400		Library Payment - Dane County	18,278	16,894	16,894	16,894	14,414	14,414
		OPERATING EXPENDITURES	18,278	16,894	16,894	16,894	14,414	14,414
EXPENDITURES TOTAL			18,278	16,894	16,894	16,894	14,414	14,414
EXPENDITURES			18,278	16,894	16,894	16,894	14,414	14,414
TOTAL BUSINESS UNIT-12603350-Library Payment - Dane			18,278	16,894	16,894	16,894	14,414	14,414

12603351-Library Payment - Dodge County

EXPENDITURES								
529400		Library Payment - Dodge County	173	1,669	1,669	1,669	1,845	1,845
		OPERATING EXPENDITURES	173	1,669	1,669	1,669	1,845	1,845
EXPENDITURES TOTAL			173	1,669	1,669	1,669	1,845	1,845
EXPENDITURES			173	1,669	1,669	1,669	1,845	1,845
TOTAL BUSINESS UNIT-12603351-Library Payment - Dodge			173	1,669	1,669	1,669	1,845	1,845

12603352-Library Payment - Rock County

EXPENDITURES								
529400		Library Payment - Rock County	8,788	10,429	10,429	10,429	9,418	9,418
		OPERATING EXPENDITURES	8,788	10,429	10,429	10,429	9,418	9,418
EXPENDITURES TOTAL			8,788	10,429	10,429	10,429	9,418	9,418
EXPENDITURES			8,788	10,429	10,429	10,429	9,418	9,418
TOTAL BUSINESS UNIT-12603352-Library Payment - Rock			8,788	10,429	10,429	10,429	9,418	9,418

12603353-Library Payment - Walworth Cty

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

12603354-Library Payment - Waukesha Cty

Library-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES								
529400		Library Payment - Waukesha Cty	122,400	138,229	138,229	138,229	132,767	132,767
		OPERATING EXPENDITURES	122,400	138,229	138,229	138,229	132,767	132,767
		EXPENDITURES TOTAL	122,400	138,229	138,229	138,229	132,767	132,767
		EXPENDITURES	122,400	138,229	138,229	138,229	132,767	132,767
TOTAL BUSINESS UNIT-12603354-Library Payment - Wauk			122,400	138,229	138,229	138,229	132,767	132,767
		REVENUES	1,158,411	589,735	1,179,470	1,179,470	1,194,080	1,194,080
		EXPENDITURES	1,158,132	1,178,501	1,179,470	1,179,470	1,194,080	1,194,080
TOTAL Library DEPARTMENT			(280)	588,766	-	-	-	-

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	Highly Regarded Quality of Life – 2.1 and Transformative Government 4.3	Ongoing
Participate in Child Death Review Team	Review child deaths for prevention purposes	Transformative Government – 4.3	Ongoing
Participate in Overdose Fatality Review Team	Review overdose deaths for prevention purposes	Transformative Government – 4.3	Ongoing
Scan paper files to electronic files	Ensure that case files are secure and easily accessible	Transformative Government – 3.2	Ongoing
Cross train in-office staff in Medical Examiner office duties	Succession planning and sharing responsibilities with Medical Examiner	Transformative Government – 1.2	Completed and still 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

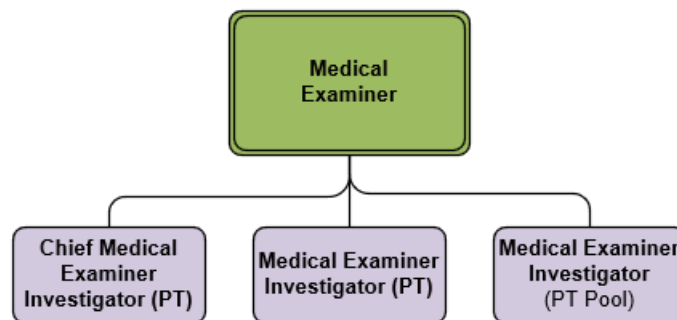
Program/Service Description	Output Measures		
	2022	(Est)2023	(Est)2024
Total death investigations	701	640	655
Scene and telephone investigations only	505	440	455
Cremation permits issued	530	490	510
Death certificates signed	180	160	165
Pathologist Examinations completed	56	60	60
Indigent cases	4	2	2
Disinterment permits issued	1	1	1

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2023 fiscal years is as follows:

- Finalizing grief/resource brochure
- Continuing to train in-office medical examiner staff
- Continue scanning past paper files to electronic files
- Participating in suicide prevention/awareness events
- Participating as co-chair of the Zero Suicide Team
- Participating as chair of the Child Death Review Team
- Participating int the Overdose Fatality Review Team
- Providing education to outside agencies and mutual aid to surrounding counties

DEPARTMENT ORGANIZATIONAL CHART



Medical Examiner

Financial Summary

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
Revenues						
Public Charges	111,846	110,300	110,450	113,425	2,975	2.69%
Other Financing Sources	-	-	-	-	-	0.00%
Total Revenues	111,846	110,300	110,450	113,425	2,975	2.69%
Expenditures						
Personnel Expenses	194,261	234,374	234,374	250,384	16,010	6.83%
Purchased Services	126,248	107,400	101,800	119,300	17,500	17.19%
Operating Cost	10,442	11,960	12,464	10,234	(2,230)	-17.89%
Interdept. Charges	12,460	13,695	13,695	15,373	1,678	12.25%
Other Expenses	1,656	1,996	1,996	1,918	(78)	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total Expenditures	345,065	369,425	364,329	397,209	32,880	9.02%
Property Taxes	250,727	253,879	253,879	283,784	29,905	11.78%
Addition to (Use of) Fund Balance	17,508	(5,246)	-	-		

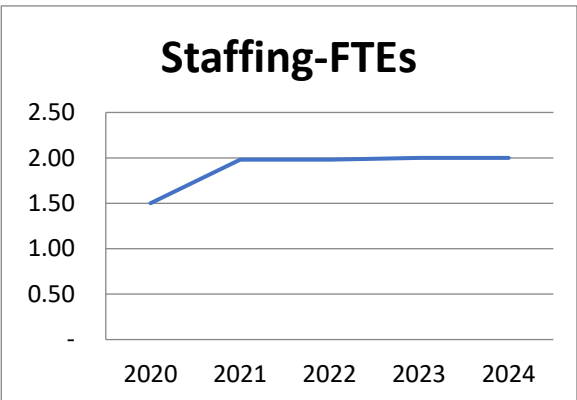
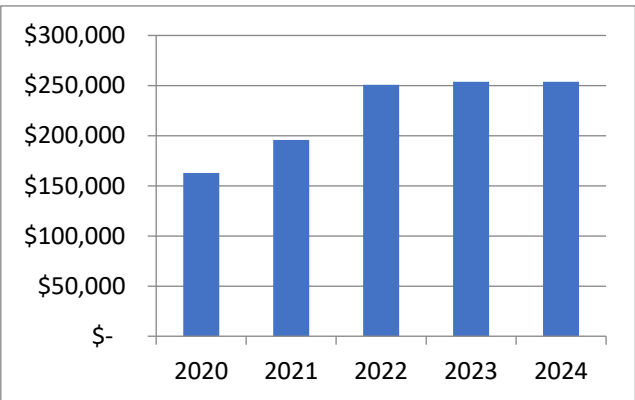
Summary Highlights:

The 2024 budget provides \$253,879 in tax levy, which is a \$29,905 increase in levy from the 2023 amended budget. This is primarily due to an increase in personnel and autopsy expenses.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Medical Examiner-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
12701 -Medical Examiner								
REVENUES								
411100		General Property Taxes	250,727	126,940	253,879	253,879	283,784	283,784
452030		Cremation Permits	105,146	32,972	104,500	104,500	107,800	107,800
452031		Death Certificates	4,100	1,125	4,000	4,750	4,125	4,125
452032		Tissue Recovery	2,350	150	1,800	1,200	1,500	1,500
452033		Med Exam-Other Revenue	250	175	-	-	-	-
REVENUES TOTAL			362,573	161,362	364,179	364,329	397,209	397,209
EXPENDITURES								
511110		Salary-Permanent Regular	90,244	46,372	94,418	94,418	97,494	97,494
511210		Wages-Regular	23,910	18,512	39,928	39,928	40,442	40,442
511240		Wages-Temporary	60	526	-	-	-	-
511290		Wages-Other Wages	35,556	12,999	35,730	35,730	38,625	38,625
SALARIES TOTAL			149,770	78,408	170,076	170,076	176,561	176,561
512141		Social Security	10,974	5,671	12,307	12,307	12,952	12,952
512142		Retirement (Employer)	7,608	4,608	9,643	9,643	9,992	9,992
512144		Health Insurance	22,899	25,021	40,114	40,114	46,720	46,720
512145		Life Insurance	14	7	26	26	14	14
512151		HSA Contribution	1,563	-	-	-	1,938	1,938
512173		Dental Insurance	1,432	1,104	2,208	2,208	2,208	2,208
FRINGE TOTAL			44,491	36,411	64,298	64,298	73,824	73,824
TOTAL SALARIES AND FRINGES			194,261	114,819	234,374	234,374	250,385	250,385
521250		Indigent Disposition	1,900	600	1,400	1,400	1,400	1,400
521252		Autopsy	108,261	466	86,400	83,200	96,000	96,000
521254		Autopsy Transportation	14,550	8,590	18,000	15,600	19,500	19,500
521292		Dispatch/Communications	-	-	-	-	800	800
529299		Purchase Care & Services	1,537	1,258	1,600	1,600	1,600	1,600
531303		Computer Equipmt & Software	-	4,679	3,000	3,000	-	-
531311		Postage & Box Rent	51	8	100	100	100	100
531312		Office Supplies	104	15	300	300	300	300
531313		Printing & Duplicating	258	40	100	100	100	100
531314		Small Items Of Equipment	1,200	-	-	-	-	-
531324		Membership Dues	110	100	160	160	160	160
531326		Advertising	247	-	-	-	-	-
531349		Other Operating Expenses	85	344	100	100	100	100
532325		Registration	775	250	1,000	1,000	1,750	1,750
532332		Mileage	6,329	2,866	6,500	6,500	6,500	6,500
532335		Meals	40	-	-	120	132	132
532336		Lodging	360	-	-	384	392	392
533225		Telephone & Fax	883	505	700	700	700	700
571004		IP Telephony Allocation	225	106	212	212	241	241
571005		Duplicating Allocation	49	26	51	51	82	82
571009		MIS PC Group Allocation	10,715	6,007	12,014	12,014	13,311	13,311
571010		MIS Systems Grp Alloc(ISIS)	1,471	709	1,418	1,418	1,739	1,739
591519		Other Insurance	1,656	879	1,996	1,996	1,918	1,918
591520		Liability Claims	-	17,701	-	-	-	-
OPERATING EXPENDITURES			150,805	45,146	135,051	129,955	146,825	146,825
EXPENDITURES TOTAL			345,065	159,965	369,425	364,329	397,209	397,209
REVENUES			362,573	161,362	364,179	364,329	397,209	397,209
EXPENDITURES			345,065	159,965	369,425	364,329	397,209	397,209
TOTAL BUSINESS UNIT-12701 -Medical Examiner			(17,508)	(1,396)	5,246	-	0	0
REVENUES			362,573	161,362	364,179	364,329	397,209	397,209
EXPENDITURES			345,065	159,965	369,425	364,329	397,209	397,209
TOTAL Medical Examiner DEPARTMENT			(17,508)	(1,396)	5,246	-	0	0

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 2024 Strategic Plan	Completion Date
Increase access to bike trails and alternative transportation opportunities.	Complete Design, Engineering, and WisDOT evaluation for remainder of trail Interurban Bike Trail. Bid Doc for bidding in early 2025	Highly Regarded Quality of Life: Obj. 1.4, 3.2, 3.3	December 2024
	Complete Phase III Bridge 2024	Intentional Economic Growth: Obj. 1.2, 2.1, 4.4	December 2024
	Complete final section of Phase III Trail	Transformative Government: Obj. 4.1, 5.6	December 2025
	Update 2011 Jefferson County Bike and Pedestrian Plan to incorporate all new community infrastructure, bike lane improvements, Safe Routes to Schools, emerging bicycling trends, and refine designated intercommunity routes and priority corridors for future planning and grant writing.		December 2026
Continue to build and maintain resilient, high diversity ecosystems in our County Parks and other County Lands	Identify and design projects that increase biodiversity and improve ecosystem functions in all areas of the Park System.	Highly Regarded Quality of Life: Obj: 1.3, 2.4, 2.5 Transformative Government: Obj: 1.2, 3.3, 4.1	
	Continue to train staff and volunteers in best management practices for restoration, forestry, invasive plant controls, seed collection and processing, native plant ID, Rx Fire, etc.		
	Ensure sufficient funds are allocated to our Natural Resources functions for the department to fulfill our goals and objectives.		

	Continue to pursue land acquisition within the planning boundaries adjacent to existing parklands.		
Improve workflow management, asset inventory, preventive maintenance, and cost allocations through technology improvements and staff Training	Continue to refine use of MUNIS and other budgetary tools to map costs and guide future budgetary decisions.	Transformative Government: Obj. 1.2, 2.1, 2.2,	Ongoing
	Review data annually and work with staff to refine process and assess future training and technology needs.		
Expand utilization of GIS technology for inventory and decision making	Increase training for administrative and field staff on GIS applications and inventory systems.	Transformative Government Obj. 1.2, 4.5,	Ongoing
Increase donations to Parks Department Endowment, Memorial Donation Funds, and Project Specific Initiatives	Create a targeted plan for growth of the JC Parks Natural Resources Foundation fund through targeted marketing plan.	Highly Regarded Quality of Life: Obj. 1.3, 1.4	Ongoing
	Continue to work with philanthropic community and private sector to increase fundraising opportunities and follow up on previous donations to maintain relationships.		Ongoing
	Create memorial donation policy and application to further refine expectations and term length of memorial gifts.		Ongoing
Build department capacity by increasing engagement with partner agencies in and outside county government	Complete Holzhueter Implementation Plan and begin implementation with DNR Staff.	Highly Regarded Quality of Life Obj. 1.4, 2.2, Transformative Government Obj. 4.1,	2025
	Explore opportunities for additional shared resources such as equipment and staff for regionally significant projects and challenging activities such as Rx Burns and Habitat Projects.		Ongoing
	Continue to work with City of Jefferson on developing and managing the Rock River Landing project.		Ongoing
	Develop working partnership with Jefferson County Health Department and Local parks departments to program community bike rides and paddles that promote safety and market recreational assets.		2024

Increase volunteer hours on park and facility projects	Incorporate existing groups and organizations into our project plans and recruitment strategy.	Highly Regarded Quality of Life: Obj. 1.1, 1.4, 2.2,	2024
	Better utilize webpage for scheduling, social media channels for event promotion, and long-range planning for events.		
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.	Highly Regarded Quality of Life: Obj. 1.1, 3.1, 3.2, 3.3, 3.4, 3.5	2024
	Work with JC Tourism Council to provide additional and updated recreation maps, brochures, and staffing resources for regional tourism promotion and recruitment events.		Ongoing
	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.		
Complete JC Flood Mitigation Property Management Plan	Complete a Jefferson County Flood Mitigation Plan that incorporates existing property utilization strategy as well as future acquisition strategies.	Highly Regarded Quality of Life: Obj. 2.4, 2.5	2025
Sufficiently staff Jefferson County Parks Department Administration and Operations staff to meet existing and future needs.	Use planning and budgetary tools to evaluate staffing levels vs. needs to further discussions on additional positions and staffing levels.	Transformative Government: Obj. 1.1, 1.2, 2.1, 2.2,	2025
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.	Highly Regarded Quality of Life: Obj. 1.1, 1.2, 1.4, 4.1, 4.2	Ongoing
Increase staff safety and efficiency through annual training programs, research	Maintain funding for training programs, target staff specific training identified in staff evaluations, continue to refine	Transformative Government:	Ongoing

and implementation of Best Management Practices and new technologies.	internal training protocols and policy, and seek new technologies to streamline work orders and asset tracking.	Obj. 1.1, 1.2, 1.3, 2.2	
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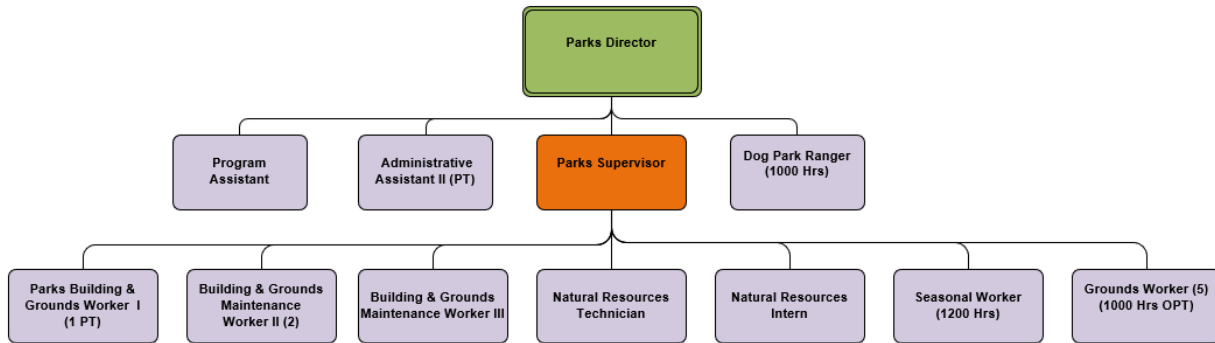
PROGRAM EVALUATION

Program Name	Desired Result	Planning Tool Reference	Output Measures		
			2022	2023	2024
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	Phase III Bridge Complete
Bike Route Development and Maintenance	Continue fundraising and Grant Writing efforts for Interurban Segment I, II and III	2020 JC Park, Rec and Open Space Plan, 2010 JC Bike and Ped Plan, 2020 JC Comp Plan.	\$469,999 in Stewardship and \$20,000 in other grants pending.	1.48M in TAP Grant with multiple requests pending	Submit additional Grants
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,	3 Miles MTB Trails	4.5 Miles of MTB Trails, 10K donated	Volunteer Maintenance and Trail Stewards Recruited
Community Events and Outreach	Work on multiple community outreach events with local Partners to promote outdoor education and community health.	2020 Jefferson County Parks, Recreation and Open Space Plan	5 Events	7 Events	9 Events
Fundraising	Continue to work with Tyranena Brewery on 4 fundraising events at Korth Park for various Park Improvement Funds and Projects.	2020 Jefferson County Parks, Recreation and Open Space Plan.	4 Events	4 Events	4 Events

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	163	170	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,	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.	RFP for Planning Process Completed	Begin developing Master Plan for current and future Flood Mitigation Properties
County Parks - Volunteer Recruitment and Management	Increase number of volunteer hours completed on park projects.	2020 Jefferson County Parks, Recreation and Open Space Plan	250 Hours	300 Hours	350 Hours
Asset Inventory	Continue to implement and map assets in county parks with GIS Technology.	2020 Jefferson County Parks, Recreation and Open Space Plan	# of assets inventoried in GIS Collector app	Expand inventory into MUNIS	Incorporate additional inventory and GIS training for field staff
Budget Evaluation	Build costing matrix for all parks and trails	2020 Jefferson County Parks, Recreation	Developed integrated work order system with GIS for tracking of	Go live with work	Refine process with first

	for future decision making and analysis	and Open Space Plan	projects, time allocation, and depreciation of equipment	order system.	years data and process.
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DEPARTMENT ORGANIZATIONAL CHART



Parks Department

Financial Summary

	2022 Actual	2023 Estimate	2023		Change from 2023	
			Amended Budget	2024 Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	1,431,186	143,570	143,570	612,714	469,144	326.77%
Public Charges	69,210	63,300	63,300	63,764	464	0.73%
Intergovernmental Charges	71,718	79,490	79,490	91,794	12,304	15.48%
Misc. Revenues	130,078	119,900	119,900	203,850	83,950	70.02%
Other Financing Sources	-	787,372	789,569	591,878	(197,691)	-25.04%
Total Revenues	1,702,192	1,193,632	1,195,829	1,564,000	368,171	30.79%
Expenditures						
Personnel Expenses	616,170	748,952	748,952	814,907	65,955	8.81%
Purchased Services	79,959	45,150	45,150	99,900	54,750	121.26%
Operating Costs	282,834	296,122	296,122	385,040	88,918	30.03%
Interdept. Charges	17,041	28,628	28,628	33,084	4,456	15.57%
Other Expenses	17,574	18,962	18,962	21,581	2,619	13.81%
Capital Items	2,200,630	754,951	759,040	1,053,564	294,524	38.80%
Other Financing Uses	-	198,629	250,262	202,367	(47,895)	-19.14%
Total Expenditures	3,214,208	2,091,394	2,147,116	2,610,443	463,327	21.58%
Property Taxes	793,039	951,287	951,287	1,038,305	87,018	9.15%
Addition to (Use of) Fund Balance	(718,977)	53,525	-	(8,138)		

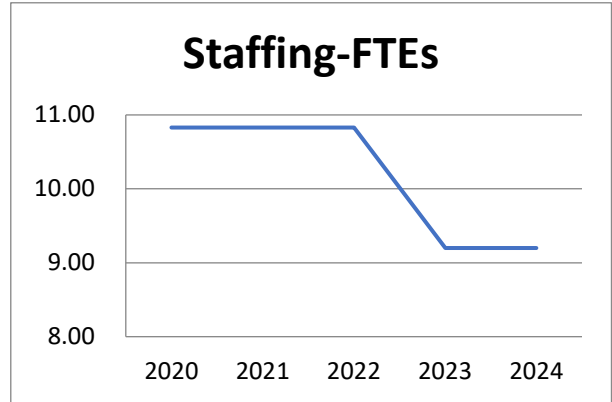
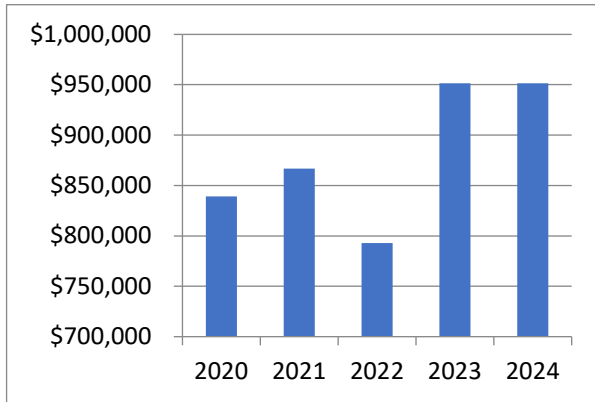
Summary Highlights:

The 2024 budget provides \$1,038,305 in tax levy, which is a \$87,018 decrease in levy from the 2023 budget. This is primarily due to the increase in operating and capital costs.

Summary of Capital Item Requests:

\$ 782,064	Interurban Phase III Bridge Construction
30,000	Carnes East – Vault Bathroom
30,000	Dog Park Fencing – entrance to area 2/3
11,000	Upper Rock Lake Gate Operator
105,000	Ford F-450 with plow, salt/sander and full hydraulic system
37,000	Mower deck
50,000	Bobcat mini excavator
8,500	Banke trailer
<u>\$1,053,564</u>	Total

Summary of Property Tax Levy and FTEs



Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
12801 -Parks Department								
REVENUES								
411100		General Property Taxes	770,758	459,198	918,396	918,396	1,010,467	1,010,467
421001		State Aid	-	-	1,750	1,750	2,500	2,500
421099		Capital State Aid	-	-	10,000	10,000	-	-
451002		Private Party Photocopy	180	-	-	-	-	-
457013		Animal Fees	(100)	-	-	-	-	-
457017		Park Shelter Rental Fees	133	1,233	17,000	17,000	17,000	17,000
457019		Park Shelter Deposits	(12,150)	5,852	-	-	-	-
457024		Camping Fees	-	-	1,600	1,600	1,600	1,600
457030		Credit Card Surcharge	1,706	1,196	2,000	2,000	2,000	2,000
482011		Rent Garden Plots	665	855	600	600	800	800
482021		Camping Fee Other	-	-	40	40	-	-
483001		Sale Of County Property	25,344	25,374	46,000	46,000	-	-
483002		Misc Sale/Material & Supply	775	-	300	300	56,000	56,000
484001		Insurance Recovery	4,550	-	-	-	-	-
485200		Donations Restricted	26,742	22,858	400	400	-	-
485200	28112	Donations Restricted	6,450	-	-	-	-	-
486004		Miscellaneous Revenue	6,252	136	-	-	-	-
699999		Budgetary Fund Balance	-	-	262,802	262,802	8,138	8,138
REVENUES TOTAL			831,305	516,702	1,260,888	1,260,888	1,098,505	1,098,505
EXPENDITURES								
511110		Salary-Permanent Regular	90,726	50,170	94,549	94,549	108,996	108,996
511210		Wages-Regular	197,301	187,156	377,273	377,273	424,950	424,950
511220		Wages-Overtime	2,412	1,244	1,255	1,255	5,303	5,303
511240		Wages-Temporary	3,649	9,235	15,725	15,725	-	-
511330		Wages-Longevity Pay	294	-	279	279	308	308
SALARIES TOTAL			294,381	247,805	489,082	489,082	539,556	539,556
512141		Social Security	21,710	18,216	35,232	35,232	39,909	39,909
512142		Retirement (Employer)	16,915	13,584	27,092	27,092	29,944	29,944
512144		Health Insurance	47,071	38,909	104,041	104,041	71,831	71,831
512145		Life Insurance	48	50	81	81	64	64
512146		Workers Compensation	-	4,035	-	-	-	-
512148		Unemployment Compensation	2,532	3,776	-	-	5,036	5,036
512151		HSA Contribution	3,729	-	-	-	3,949	3,949
512153		HRA Contribution	-	738	-	-	-	-
512173		Dental Insurance	3,219	2,914	6,574	6,574	5,780	5,780
FRINGE TOTAL			95,223	82,223	173,020	173,020	156,513	156,513
TOTAL SALARIES AND FRINGES			389,604	330,028	662,102	662,102	696,069	696,069
521219		Other Professional Serv	1,651	(18,673)	10,000	10,000	10,000	10,000
521219	28112	Other Professional Serv	6,450	-	-	-	-	-
529170		Grounds Keeping Charges	2,050	-	-	-	-	-
531001		Credit Card Fees	4,613	2,351	4,500	4,500	4,700	4,700
531100		Permits Purchased	221	226	640	640	600	600
531303		Computer Equipmt & Software	3,036	3,196	-	-	3,200	3,200
531311		Postage & Box Rent	144	51	300	300	300	300
531312		Office Supplies	1,256	513	2,000	2,000	2,000	2,000
531313		Printing & Duplicating	1,075	24	1,500	1,500	1,500	1,500
531314		Small Items Of Equipment	2,062	8,871	6,400	6,400	6,400	6,400
531320		Safety Supplies	2,003	1,936	1,400	1,400	1,600	1,600
531324		Membership Dues	440	231	600	600	450	450
531326		Advertising	997	400	1,800	1,800	1,000	1,000
531346		Clothing & Uniform	952	850	1,400	1,400	900	900
531348		Educational Supplies	-	103	100	100	100	100
531351		Gas/Diesel	27,590	15,162	25,000	25,000	26,000	26,000
532325		Registration	1,866	1,482	3,000	3,000	2,300	2,300
532332		Mileage	208	420	250	250	500	500
532335		Meals	51	-	100	100	128	128
532336		Lodging	838	1,434	1,350	1,350	2,400	2,400
532339		Other Travel & Tolls	-	-	30	30	-	-
533221		Water	519	-	500	500	-	-
533222		Electric	886	10	3,700	3,700	3,700	3,700
533223		Sewer	495	-	430	430	-	-
533225		Telephone & Fax	3,407	1,073	3,500	3,500	2,800	2,800
533236		Wireless Internet	180	224	200	200	600	600
535232		Graveling	-	23	1,500	1,500	1,000	1,000
535242		Maintain Machinery & Equip	12,905	7,298	14,000	14,000	14,500	14,500

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
535245		Grounds Improvements	3,655	2,572	22,000	22,000	23,000	23,000
535247		Building Repair & Maint	341	17	3,000	3,000	4,000	4,000
535297		Refuse Collection	2,608	1,411	2,500	2,500	2,700	2,700
535344		Household & Janitorial Supp	5,443	3,389	5,500	5,500	5,500	5,500
535349		Other Supplies	10,346	4,014	14,000	14,000	14,000	14,000
535352		Vehicle Parts & Repairs	8,073	2,975	6,500	6,500	7,000	7,000
535360		Repair & Maintenance	-	134	-	-	-	-
536533		Equipment Rent & Lease	780	595	5,000	5,000	5,000	5,000
571004		IP Telephony Allocation	337	159	318	318	361	361
571005		Duplicating Allocation	256	582	1,164	1,164	432	432
571009		MIS PC Group Allocation	7,143	8,409	16,819	16,819	22,185	22,185
571010		MIS Systems Grp Alloc(ISIS)	6,876	2,688	5,377	5,377	7,056	7,056
591519		Other Insurance	10,799	6,066	11,806	11,806	13,024	13,024
		OPERATING EXPENDITURES	132,553	60,216	178,184	178,184	190,936	190,936
594808		Capital Land	-	-	139,242	139,242	-	-
594810		Capital Equipment	94,632	117,648	160,560	160,560	106,500	106,500
594811		Capital Automobiles	77,176	-	112,000	112,000	105,000	105,000
594821		Capital Improvement Land	-	-	8,800	8,800	-	-
		CAPITAL OUTLAY EXPENDITURES	171,808	117,648	420,602	420,602	211,500	211,500
		EXPENDITURES TOTAL	693,965	507,892	1,260,888	1,260,888	1,098,505	1,098,505
		REVENUES	831,305	516,702	1,260,888	1,260,888	1,098,505	1,098,505
		EXPENDITURES	693,965	507,892	1,260,888	1,260,888	1,098,505	1,098,505
TOTAL BUSINESS UNIT-12801 -Parks Department			(137,340)	(8,809)	0	0	-	-

12802 -Carol Liddle Fund

REVENUES								
481099		Capital Interest & Dividends	1,389	2,080	-	-	-	-
699800		Resv Applied Capital	-	-	60,001	60,001	-	-
		REVENUES TOTAL	1,389	2,080	60,001	60,001	-	-
EXPENDITURES								
594960		Capital Reserve	-	-	60,001	60,001	-	-
		CAPITAL OUTLAY EXPENDITURES	-	-	60,001	60,001	-	-
		EXPENDITURES TOTAL	-	-	60,001	60,001	-	-
		REVENUES	1,389	2,080	60,001	60,001	-	-
		EXPENDITURES	-	-	60,001	60,001	-	-
TOTAL BUSINESS UNIT-12802 -Carol Liddle Fund			(1,389)	(2,080)	-	-	-	-

12803 -Carlin Weld Park Trust

REVENUES								
411100		General Property Taxes	-	-	-	-	122	122
457017		Park Shelter Rental Fees	559	564	-	-	-	-
457019		Park Shelter Deposits	(100)	-	-	-	-	-
485200		Donations Restricted	163	190	-	-	-	-
699700		Resv Applied Operating	-	-	4,524	4,524	4,524	4,524
		REVENUES TOTAL	622	753	4,524	4,524	4,646	4,646
EXPENDITURES								
511210		Wages-Regular	5,860	-	-	-	-	-
511220		Wages-Overtime	74	-	-	-	-	-
511240		Wages-Temporary	608	-	-	-	-	-
		SALARIES TOTAL	6,543	-	-	-	-	-
512141		Social Security	493	-	-	-	-	-
512142		Retirement (Employer)	235	-	-	-	-	-
512144		Health Insurance	418	-	-	-	-	-
512145		Life Insurance	1	-	-	-	-	-
512151		HSA Contribution	29	-	-	-	-	-
512173		Dental Insurance	62	-	-	-	-	-
		FRINGE TOTAL	1,238	-	-	-	-	-

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		TOTAL SALARIES AND FRINGES	7,781	-	-	-	-	-
521219		Other Professional Serv	218	111	-	-	-	-
533222		Electric	309	176	-	-	-	-
535245		Grounds Improvements	1,615	-	-	-	-	-
535349		Other Supplies	18	-	-	-	-	-
591519		Other Insurance	104	57	-	-	122	122
594950		Operating Reserve	-	-	4,524	4,524	4,524	4,524
		OPERATING EXPENDITURES	2,264	344	4,524	4,524	4,646	4,646
		EXPENDITURES TOTAL	10,045	344	4,524	4,524	4,646	4,646
		REVENUES	622	753	4,524	4,524	4,646	4,646
		EXPENDITURES	10,045	344	4,524	4,524	4,646	4,646
TOTAL BUSINESS UNIT-12803 -Carlin Weld Park Trust			9,423	(410)	-	-	-	-

12804 -Korth Park Development

REVENUES								
411100		General Property Taxes	-	-	-	-	445	445
457017		Park Shelter Rental Fees	11,212	11,407	-	-	-	-
457019		Park Shelter Deposits	8,825	4,200	-	-	-	-
485200		Donations Restricted	43	52	-	-	-	-
699999		Budgetary Fund Balance	-	-	20,000	20,000	-	-
REVENUES TOTAL			20,080	15,659	20,000	20,000	445	445
EXPENDITURES								
511210		Wages-Regular	14,513	-	-	-	-	-
511220		Wages-Overtime	229	-	-	-	-	-
511240		Wages-Temporary	1,135	-	-	-	-	-
		SALARIES TOTAL	15,878	-	-	-	-	-
512141		Social Security	1,199	-	-	-	-	-
512142		Retirement (Employer)	666	-	-	-	-	-
512144		Health Insurance	1,132	-	-	-	-	-
512145		Life Insurance	5	-	-	-	-	-
512151		HSA Contribution	91	-	-	-	-	-
512173		Dental Insurance	92	-	-	-	-	-
		FRINGE TOTAL	3,185	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	19,062	-	-	-	-	-
521219		Other Professional Serv	303	111	-	-	-	-
533222		Electric	666	163	-	-	-	-
535232		Graveling	139	-	-	-	-	-
535245		Grounds Improvements	1,183	610	-	-	-	-
535247		Building Repair & Maint	948	329	-	-	-	-
535349		Other Supplies	294	52	-	-	-	-
535360		Repair & Maintenance	116	135	-	-	-	-
536533		Equipment Rent & Lease	507	732	-	-	-	-
591519		Other Insurance	380	208	-	-	445	445
		OPERATING EXPENDITURES	4,536	2,339	-	-	445	445
594821		Capital Improvement Land	9,693	-	-	-	-	-
594822		Capital Improvement Building	-	-	20,000	20,000	-	-
		CAPITAL OUTLAY EXPENDITURES	9,693	-	20,000	20,000	-	-
		EXPENDITURES TOTAL	33,292	2,339	20,000	20,000	445	445
		REVENUES	20,080	15,659	20,000	20,000	445	445
		EXPENDITURES	33,292	2,339	20,000	20,000	445	445
TOTAL BUSINESS UNIT-12804 -Korth Park Development			13,212	(13,320)	-	-	-	-

12805 -Carnes Park Development

REVENUES								
421001		State Aid	-	5,000	-	-	394	394

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
457017		Park Shelter Rental Fees	1,716	1,677	-	-	-	-
457019		Park Shelter Deposits	1,000	300	-	-	-	-
457024		Camping Fees	1,259	474	-	-	-	-
482002		Rent Of County Property	23,560	8,525	23,560	23,560	17,050	17,050
483002		Misc Sale/Material & Supply	6	-	-	-	-	-
485200		Donations Restricted	2,679	150	-	-	-	-
485200	28155	Donations Restricted	250	950	-	-	-	-
485200	28156	Donations Restricted	12,026	-	-	-	-	-
699700		Resv Applied Operating	-	-	234,024	234,024	206,944	206,944
699700	28151	Resv Applied Operating	-	-	5,000	5,000	-	-
699700	28152	Resv Applied Operating	-	-	1,050	1,050	-	-
699700	28153	Resv Applied Operating	-	-	10,000	10,000	-	-
699700	28154	Resv Applied Operating	-	-	10,000	10,000	-	-
699700	28155	Resv Applied Operating	-	-	1,200	1,200	-	-
699700	28156	Resv Applied Operating	-	-	22,436	22,436	-	-
REVENUES TOTAL			42,496	17,076	307,270	307,270	224,389	224,389
EXPENDITURES								
511210		Wages-Regular	16,532	-	-	-	15,600	15,600
511220		Wages-Overtime	224	-	-	-	-	-
511240		Wages-Temporary	782	-	-	-	-	-
SALARIES TOTAL			17,538	-	-	-	15,600	15,600
512141		Social Security	1,319	-	-	-	1,193	1,193
512142		Retirement (Employer)	680	-	-	-	-	-
512144		Health Insurance	1,042	-	-	-	-	-
512145		Life Insurance	3	-	-	-	-	-
512151		HSA Contribution	35	-	-	-	-	-
512173		Dental Insurance	199	-	-	-	-	-
FRINGE TOTAL			3,278	-	-	-	1,193	1,193
TOTAL SALARIES AND FRINGES			20,816	-	-	-	16,793	16,793
521219		Other Professional Serv	3,418	2,114	-	-	-	-
531100		Permits Purchased	201	205	-	-	-	-
531326		Advertising	-	78	-	-	-	-
533222		Electric	687	367	-	-	-	-
535245		Grounds Improvements	2,645	3,899	-	-	-	-
535245	28155	Grounds Improvements	-	1,269	-	-	-	-
535247		Building Repair & Maint	6	28	-	-	-	-
535349		Other Supplies	16,968	185	-	-	-	-
536533		Equipment Rent & Lease	1,590	780	-	-	-	-
591519		Other Insurance	556	304	640	640	651	651
594950		Operating Reserve	-	-	206,944	206,944	176,944	176,944
594950	28151	Operating Reserve	-	-	-	5,000	-	-
594950	28152	Operating Reserve	-	-	-	1,050	-	-
594950	28153	Operating Reserve	-	-	-	10,000	-	-
594950	28154	Operating Reserve	-	-	-	10,000	-	-
594950	28155	Operating Reserve	-	-	-	1,200	-	-
594950	28156	Operating Reserve	-	-	-	22,436	-	-
OPERATING EXPENDITURES			26,071	9,229	207,584	257,270	177,595	177,595
594810		Capital Equipment	-	-	10,000	10,000	-	-
594821		Capital Improvement Land	8,289	-	40,000	40,000	30,000	30,000
CAPITAL OUTLAY EXPENDITURES			8,289	-	50,000	50,000	30,000	30,000
EXPENDITURES TOTAL			55,175	9,229	257,584	307,270	224,389	224,389
REVENUES			42,496	17,076	307,270	307,270	224,389	224,389
EXPENDITURES			55,175	9,229	257,584	307,270	224,389	224,389
TOTAL BUSINESS UNIT-12805 -Carnes Park Developmen			12,679	(7,847)	(49,686)	-	-	-
12806 -Parks Building								
REVENUES								
411100		General Property Taxes	18,657	11,864	23,727	23,727	25,818	25,818
483001		Sale Of County Property	-	-	1,000	1,000	-	-
REVENUES TOTAL			18,657	11,864	24,727	24,727	25,818	25,818

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES								
511210		Wages-Regular	6,918	-	-	-	-	-
511220		Wages-Overtime	27	-	-	-	-	-
		SALARIES TOTAL	6,945	-	-	-	-	-
512141		Social Security	520	-	-	-	-	-
512142		Retirement (Employer)	269	-	-	-	-	-
512144		Health Insurance	236	-	-	-	-	-
512145		Life Insurance	1	-	-	-	-	-
512173		Dental Insurance	24	-	-	-	-	-
		FRINGE TOTAL	1,049	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	7,994	-	-	-	-	-
521219		Other Professional Serv	150	153	150	150	550	550
531302		Building & Maint Equipment	1,804	-	2,000	2,000	2,000	2,000
531314		Small Items Of Equipment	-	4,990	3,200	3,200	3,200	3,200
531351		Gas/Diesel	-	678	3,000	3,000	2,000	2,000
533221		Water	1,041	436	1,100	1,100	1,100	1,100
533222		Electric	5,256	2,354	5,200	5,200	5,200	5,200
533223		Sewer	1,065	446	1,200	1,200	1,200	1,200
533224		Natural Gas	531	768	1,000	1,000	1,000	1,000
533235		Storm Water Utility	821	342	775	775	800	800
533236		Wireless Internet	1,484	753	1,200	1,200	1,400	1,400
535242		Maintain Machinery & Equip	3,244	(388)	1,500	1,500	1,500	1,500
535245		Grounds Improvements	-	35	-	-	-	-
535246		Building Service & Maint	317	1,057	-	-	1,000	1,000
535247		Building Repair & Maint	4,040	2,083	2,000	2,000	2,000	2,000
535349		Other Supplies	40	231	-	-	-	-
591519		Other Insurance	2,079	1,672	2,402	2,402	2,868	2,868
		OPERATING EXPENDITURES	21,873	15,611	24,727	24,727	25,818	25,818
		EXPENDITURES TOTAL	29,867	15,611	24,727	24,727	25,818	25,818
		REVENUES	18,657	11,864	24,727	24,727	25,818	25,818
		EXPENDITURES	29,867	15,611	24,727	24,727	25,818	25,818
TOTAL BUSINESS UNIT-12806 -Parks Building			11,211	3,747	-	-	-	-

12807 -Garman Nature Preserve

REVENUES								
457017		Park Shelter Rental Fees	(6)	-	-	-	-	-
485200		Donations Restricted	215	37,044	40,000	40,000	120,000	120,000
699700		Resv Applied Operating	-	-	4,935	4,935	6,832	6,832
		REVENUES TOTAL	209	37,044	44,935	44,935	126,832	126,832
EXPENDITURES								
511210		Wages-Regular	4,855	-	-	-	-	-
511220		Wages-Overtime	40	-	-	-	-	-
511240		Wages-Temporary	110	-	-	-	-	-
		SALARIES TOTAL	5,004	-	-	-	-	-
512141		Social Security	378	-	-	-	-	-
512142		Retirement (Employer)	246	-	-	-	-	-
512144		Health Insurance	538	-	-	-	-	-
512145		Life Insurance	1	-	-	-	-	-
512151		HSA Contribution	74	-	-	-	-	-
512173		Dental Insurance	46	-	-	-	-	-
		FRINGE TOTAL	1,282	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	6,286	-	-	-	-	-
521219		Other Professional Serv	864	-	-	-	20,000	20,000
535245		Grounds Improvements	36,502	8,350	38,000	38,000	100,000	100,000
535247		Building Repair & Maint	-	22	-	-	-	-
591519		Other Insurance	89	49	103	103	104	104
594950		Operating Reserve	-	-	6,832	6,832	6,728	6,728
		OPERATING EXPENDITURES	37,455	8,421	44,935	44,935	126,832	126,832
		EXPENDITURES TOTAL	43,741	8,421	44,935	44,935	126,832	126,832

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES			209	37,044	44,935	44,935	126,832	126,832
EXPENDITURES			43,741	8,421	44,935	44,935	126,832	126,832
TOTAL BUSINESS UNIT-12807 -Garman Nature Preserve			43,532	(28,623)	-	-	-	-
12808 -Glacial Heritage Development								
REVENUES								
699999		Budgetary Fund Balance	-	-	19,436	19,436	-	-
REVENUES TOTAL			-	-	19,436	19,436	-	-
EXPENDITURES								
594821		Capital Improvement Land	-	4,674	19,436	19,436	-	-
CAPITAL OUTLAY EXPENDITURES			-	4,674	19,436	19,436	-	-
EXPENDITURES TOTAL			-	4,674	19,436	19,436	-	-
REVENUES			-	-	19,436	19,436	-	-
EXPENDITURES			-	4,674	19,436	19,436	-	-
TOTAL BUSINESS UNIT-12808 -Glacial Heritage Developm			-	4,674	-	-	-	-
12808802-Glacial Heritage Area Watertra								
EXPENDITURES								
511210		Wages-Regular	655	-	-	-	-	-
511220		Wages-Overtime	7	-	-	-	-	-
511240		Wages-Temporary	26	-	-	-	-	-
SALARIES TOTAL			689	-	-	-	-	-
512141		Social Security	52	-	-	-	-	-
512142		Retirement (Employer)	20	-	-	-	-	-
512144		Health Insurance	30	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512173		Dental Insurance	8	-	-	-	-	-
FRINGE TOTAL			111	-	-	-	-	-
TOTAL SALARIES AND FRINGES			800	-	-	-	-	-
EXPENDITURES TOTAL			800	-	-	-	-	-
EXPENDITURES			800	-	-	-	-	-
TOTAL BUSINESS UNIT-12808802-Glacial Heritage Area W			800	-	-	-	-	-
12809 -Snowmobile Trails								
REVENUES								
411100		General Property Taxes	-	-	-	-	575	575
421001		State Aid	50,847	-	124,320	124,320	159,820	159,820
REVENUES TOTAL			50,847	-	124,320	124,320	160,395	160,395
EXPENDITURES								
521219		Other Professional Serv	938	44,960	-	-	67,320	67,320
531274		Administrative Fee	311	-	-	-	-	-
532325		Registration	5	-	-	-	-	-
535245		Grounds Improvements	46,571	-	66,755	66,755	92,500	92,500
535349		Other Supplies	3,851	-	-	-	-	-
591519		Other Insurance	491	269	565	565	575	575
OPERATING EXPENDITURES			52,167	45,228	67,320	67,320	160,395	160,395
594821		Capital Improvement Land	-	305	57,000	57,000	-	-
CAPITAL OUTLAY EXPENDITURES			-	305	57,000	57,000	-	-
EXPENDITURES TOTAL			52,167	45,533	124,320	124,320	160,395	160,395
REVENUES			50,847	-	124,320	124,320	160,395	160,395

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES			52,167	45,533	124,320	124,320	160,395	160,395
TOTAL BUSINESS UNIT-12809 -Snowmobile Trails			1,320	45,533	-	-	-	-
12810 -Bike Trails								
REVENUES								
421099	28101	Capital State Aid	-	-	-	-	250,000	250,000
485200		Donations Restricted	268	4	-	-	200,000	200,000
699800	28102	Resv Applied Capital	-	-	4,065	4,065	-	-
REVENUES TOTAL			268	4	4,065	4,065	450,000	450,000
EXPENDITURES								
531100		Permits Purchased	150	-	-	-	-	-
535245		Grounds Improvements	1,121	-	-	-	-	-
536533		Equipment Rent & Lease	1,224	-	-	-	-	-
594950	28101	Operating Reserve	-	-	-	-	(332,064)	(332,064)
594950	28102	Operating Reserve	-	-	4,065	4,065	-	-
OPERATING EXPENDITURES			2,496	-	4,065	4,065	(332,064)	(332,064)
594821	28101	Capital Improvement Land	-	-	-	-	782,064	782,064
CAPITAL OUTLAY EXPENDITURES			-	-	-	-	782,064	782,064
EXPENDITURES TOTAL			2,496	-	4,065	4,065	450,000	450,000
REVENUES			268	4	4,065	4,065	450,000	450,000
EXPENDITURES			2,496	-	4,065	4,065	450,000	450,000
TOTAL BUSINESS UNIT-12810 -Bike Trails			2,228	(4)	-	-	-	-
12810804-Glacial River Bike Trail								
REVENUES								
411100		General Property Taxes	-	63	125	125	127	127
485200		Donations Restricted	250	-	-	-	-	-
699700		Resv Applied Operating	-	-	-	250	-	-
REVENUES TOTAL			250	63	125	375	127	127
EXPENDITURES								
511210		Wages-Regular	6,760	-	-	-	-	-
511220		Wages-Overtime	41	-	-	-	-	-
511240		Wages-Temporary	113	-	-	-	-	-
SALARIES TOTAL			6,913	-	-	-	-	-
512141		Social Security	523	-	-	-	-	-
512142		Retirement (Employer)	284	-	-	-	-	-
512144		Health Insurance	288	-	-	-	-	-
512145		Life Insurance	2	-	-	-	-	-
512151		HSA Contribution	11	-	-	-	-	-
512173		Dental Insurance	49	-	-	-	-	-
FRINGE TOTAL			1,157	-	-	-	-	-
TOTAL SALARIES AND FRINGES			8,070	-	-	-	-	-
521219		Other Professional Serv	938	-	-	-	-	-
533221		Water	106	35	-	-	-	-
535245		Grounds Improvements	50	-	-	-	-	-
535349		Other Supplies	112	-	-	-	-	-
591519		Other Insurance	108	59	125	125	127	127
594950		Operating Reserve	-	-	250	250	-	-
OPERATING EXPENDITURES			1,315	95	375	375	127	127
594821		Capital Improvement Land	-	3,321	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			-	3,321	-	-	-	-
EXPENDITURES TOTAL			9,385	3,416	375	375	127	127
REVENUES			250	63	125	375	127	127
EXPENDITURES			9,385	3,416	375	375	127	127

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL BUSINESS UNIT-12810804-Glacial River Bike Trail			9,135	3,353	250	-	-	-
12810805-Interurban Bike Trail								
REVENUES								
421001	28105	State Aid	27,500	-	-	-	-	-
421001	28109	State Aid	249,999	-	-	-	-	-
424001	28101	Federal Grants	1,102,840	-	-	-	-	-
485200		Donations Restricted	5,775	5,000	-	-	-	-
REVENUES TOTAL			1,386,114	5,000	-	-	-	-
EXPENDITURES								
511210		Wages-Regular	1,517	-	-	-	-	-
		SALARIES TOTAL	1,517	-	-	-	-	-
512141		Social Security	113	-	-	-	-	-
512142		Retirement (Employer)	98	-	-	-	-	-
512144		Health Insurance	174	-	-	-	-	-
512145		Life Insurance	1	-	-	-	-	-
512173		Dental Insurance	15	-	-	-	-	-
		FRINGE TOTAL	400	-	-	-	-	-
TOTAL SALARIES AND FRINGES			1,917	-	-	-	-	-
521219		Other Professional Serv	57,037	188	-	-	-	-
531100		Permits Purchased	30	-	-	-	-	-
531313		Printing & Duplicating	-	20	-	-	-	-
531326		Advertising	1,108	-	-	-	-	-
535245		Grounds Improvements	1,911	653	-	-	-	-
535349		Other Supplies	152	5	-	-	-	-
		OPERATING EXPENDITURES	60,238	867	-	-	-	-
594821		Capital Improvement Land	240,701	56,832	-	-	-	-
594821	28101	Capital Improvement Land	1,477,948	-	-	-	-	-
594821	28105	Capital Improvement Land	51,803	-	-	-	-	-
594821	28109	Capital Improvement Land	240,280	31,911	31,911	-	-	-
594821	28111	Capital Improvement Land	108	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	2,010,840	88,743	31,911	-	-	-
EXPENDITURES TOTAL			2,072,995	89,610	31,911	-	-	-
REVENUES			1,386,114	5,000	-	-	-	-
EXPENDITURES			2,072,995	89,610	31,911	-	-	-
TOTAL BUSINESS UNIT-12810805-Interurban Bike Trail			686,881	84,610	31,911	-	-	-

12810806-GRT MTB Trails

EXPENDITURES								
511210		Wages-Regular	2,066	-	-	-	-	-
511240		Wages-Temporary	34	-	-	-	-	-
		SALARIES TOTAL	2,100	-	-	-	-	-
512141		Social Security	155	-	-	-	-	-
512142		Retirement (Employer)	103	-	-	-	-	-
512144		Health Insurance	253	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512151		HSA Contribution	2	-	-	-	-	-
512173		Dental Insurance	3	-	-	-	-	-
		FRINGE TOTAL	516	-	-	-	-	-
TOTAL SALARIES AND FRINGES			2,616	-	-	-	-	-
535245		Grounds Improvements	-	187	-	-	-	-
		OPERATING EXPENDITURES	-	187	-	-	-	-
EXPENDITURES TOTAL			2,616	187	-	-	-	-
EXPENDITURES			2,616	187	-	-	-	-

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL BUSINESS UNIT-12810806-GRT MTB Trails			2,616	187	-	-	-	-
12811 -Dog Park								
REVENUES								
451038		Daily Permit Fees	6,724	2,609	5,000	5,000	5,000	5,000
451039		Annual Permit Fees	42,368	22,046	38,000	38,000	38,164	38,164
451308		Postage Fees	19	7	-	-	-	-
457017		Park Shelter Rental Fees	-	28	-	-	-	-
457030		Credit Card Surcharge	212	-	(300)	(300)	-	-
485200		Donations Restricted	9,925	1,526	8,000	8,000	10,000	10,000
699700		Resv Applied Operating	-	-	77,397	77,397	41,513	41,513
REVENUES TOTAL			59,248	26,216	128,097	128,097	94,678	94,678
EXPENDITURES								
511210		Wages-Regular	46,089	17,223	25,978	25,978	23,375	23,375
511220		Wages-Overtime	209	-	13	13	-	-
511240		Wages-Temporary	159	-	-	-	-	-
SALARIES TOTAL			46,457	17,223	25,991	25,991	23,375	23,375
512141		Social Security	3,476	1,278	1,988	1,988	1,788	1,788
512142		Retirement (Employer)	2,546	1,035	1,221	1,221	1,356	1,356
512144		Health Insurance	2,677	1,205	-	-	-	-
512145		Life Insurance	23	13	21	21	21	21
512148		Unemployment Compensation	2,216	3,553	-	-	7,329	7,329
512151		HSA Contribution	233	-	-	-	242	242
512153		HRA Contribution	-	238	-	-	-	-
512173		Dental Insurance	189	61	-	-	-	-
FRINGE TOTAL			11,360	7,383	3,230	3,230	10,737	10,737
TOTAL SALARIES AND FRINGES			57,817	24,606	29,222	29,222	34,112	34,112
521219		Other Professional Serv	1,040	105	-	-	530	530
531311		Postage & Box Rent	1,138	918	1,000	1,000	1,000	1,000
531313		Printing & Duplicating	2,336	153	2,500	2,500	2,500	2,500
531314		Small Items Of Equipment	-	-	500	500	250	250
531326		Advertising	-	69	-	-	-	-
533236		Wireless Internet	480	140	480	480	400	400
535232		Graveling	592	61	-	-	-	-
535242		Maintain Machinery & Equip	197	-	400	400	-	-
535245		Grounds Improvements	1,511	2,175	7,000	7,000	5,000	5,000
535247		Building Repair & Maint	(198)	-	250	250	-	-
535297		Refuse Collection	822	445	800	800	850	850
535344		Household & Janitorial Supp	2,336	2,812	500	500	2,500	2,500
535349		Other Supplies	2,915	95	3,000	3,000	500	500
536533		Equipment Rent & Lease	-	92	-	-	-	-
571005		Duplicating Allocation	70	1,883	3,765	3,765	118	118
571009		MIS PC Group Allocation	1,191	-	-	-	1,479	1,479
571010		MIS Systems Grp Alloc(ISIS)	506	257	514	514	630	630
591519		Other Insurance	555	295	653	653	638	638
594950		Operating Reserve	-	-	(24,487)	(24,487)	14,171	14,171
OPERATING EXPENDITURES			15,490	9,499	(3,125)	(3,125)	30,566	30,566
594821		Capital Improvement Land	-	4,847	66,000	102,000	30,000	30,000
CAPITAL OUTLAY EXPENDITURES			-	4,847	66,000	102,000	30,000	30,000
EXPENDITURES TOTAL			73,307	38,952	92,097	128,097	94,678	94,678
REVENUES			59,248	26,216	128,097	128,097	94,678	94,678
EXPENDITURES			73,307	38,952	92,097	128,097	94,678	94,678
TOTAL BUSINESS UNIT-12811 -Dog Park			14,060	12,735	(36,000)	-	-	-
12812 -Grounds Keeping								
REVENUES								
411100		General Property Taxes	3,624	401	802	802	-	-
474118		Parks Interdepartment Billed	2,050	-	-	-	-	-
474119		Courthouse Interdepart Billed	15,297	4,232	14,252	14,252	15,764	15,764

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
474120		Sheriff Interdepart Billed	-	1,895	5,611	5,611	5,241	5,241
474150		Human Services Billed	22,370	9,212	18,837	18,837	25,925	25,925
474169		Fair Billed	20,464	10,097	25,057	25,057	30,044	30,044
474170		Land Conservation Billed	654	19	1,972	1,972	654	654
474175		Highway Billed	10,882	-	13,763	13,763	14,165	14,165
474180		MIS Billed	-	15	-	-	-	-
REVENUES TOTAL			75,341	25,871	80,293	80,293	91,794	91,794
EXPENDITURES								
511210		Wages-Regular	321	-	43,368	43,368	56,501	56,501
511220		Wages-Overtime	-	-	286	286	354	354
511240		Wages-Temporary	-	-	2,246	2,246	-	-
511330		Wages-Longevity Pay	-	-	15	15	16	16
SALARIES TOTAL			321	-	45,915	45,915	56,871	56,871
512141		Social Security	25	-	3,462	3,462	4,294	4,294
512142		Retirement (Employer)	-	-	1,920	1,920	2,830	2,830
512144		Health Insurance	4	-	2,315	2,315	3,557	3,557
512145		Life Insurance	-	-	23	23	27	27
512148		Unemployment Compensation	1,256	-	3,500	3,500	-	-
512151		HSA Contribution	-	-	-	-	170	170
512173		Dental Insurance	-	-	494	494	184	184
FRINGE TOTAL			1,285	-	11,714	11,714	11,062	11,062
TOTAL SALARIES AND FRINGES			1,606	-	57,629	57,629	67,933	67,933
521219		Other Professional Serv	-	-	-	-	1,500	1,500
531314		Small Items Of Equipment	499	-	1,700	1,700	1,700	1,700
531320		Safety Supplies	150	-	500	500	500	500
531326		Advertising	105	-	162	162	162	162
531351		Gas/Diesel	4,903	-	5,500	5,500	5,500	5,500
535242		Maintain Machinery & Equip	3,396	485	3,400	3,400	3,400	3,400
535245		Grounds Improvements	34	269	4,500	4,500	3,700	3,700
535247		Building Repair & Maint	222	-	-	-	-	-
535349		Other Supplies	1,773	44	3,000	3,000	3,000	3,000
535352		Vehicle Parts & Repairs	101	-	1,000	1,000	1,000	1,000
536533		Equipment Rent & Lease	733	-	300	300	300	300
571010		MIS Systems Grp Alloc(ISIS)	661	336	671	671	823	823
591519		Other Insurance	1,770	1,067	1,931	1,931	2,276	2,276
OPERATING EXPENDITURES			14,346	2,200	22,664	22,664	23,861	23,861
EXPENDITURES TOTAL			15,951	2,200	80,293	80,293	91,794	91,794
REVENUES			75,341	25,871	80,293	80,293	91,794	91,794
EXPENDITURES			15,951	2,200	80,293	80,293	91,794	91,794
TOTAL BUSINESS UNIT-12812 -Grounds Keeping			(59,390)	(23,671)	-	-	-	-

12812371-Facilities-Courthouse

EXPENDITURES								
511210		Wages-Regular	6,695	-	-	-	-	-
511240		Wages-Temporary	1,210	-	-	-	-	-
SALARIES TOTAL			7,905	-	-	-	-	-
512141		Social Security	598	-	-	-	-	-
512142		Retirement (Employer)	266	-	-	-	-	-
512144		Health Insurance	420	-	-	-	-	-
512145		Life Insurance	2	-	-	-	-	-
512151		HSA Contribution	40	-	-	-	-	-
512173		Dental Insurance	56	-	-	-	-	-
FRINGE TOTAL			1,382	-	-	-	-	-
TOTAL SALARIES AND FRINGES			9,287	-	-	-	-	-
521219		Other Professional Serv	359	-	-	-	-	-
531351		Gas/Diesel	579	789	-	-	-	-
535245		Grounds Improvements	323	-	-	-	-	-
535349		Other Supplies	2,650	844	-	-	-	-
OPERATING EXPENDITURES			3,912	1,632	-	-	-	-

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES TOTAL			13,199	1,632	-	-	-	-
EXPENDITURES			13,199	1,632	-	-	-	-
TOTAL BUSINESS UNIT-12812371-Facilities-Courthouse			13,199	1,632	-	-	-	-

12812380-Facilities-Fair Park

EXPENDITURES								
511210		Wages-Regular	8,736	-	-	-	-	-
511240		Wages-Temporary	2,029	-	-	-	-	-
SALARIES TOTAL			10,764	-	-	-	-	-
512141		Social Security	818	-	-	-	-	-
512142		Retirement (Employer)	299	-	-	-	-	-
512144		Health Insurance	641	-	-	-	-	-
512145		Life Insurance	2	-	-	-	-	-
512151		HSA Contribution	139	-	-	-	-	-
512173		Dental Insurance	92	-	-	-	-	-
FRINGE TOTAL			1,990	-	-	-	-	-
TOTAL SALARIES AND FRINGES			12,754	-	-	-	-	-
531351		Gas/Diesel	2,108	-	-	-	-	-
535242		Maintain Machinery & Equip	924	3,229	-	-	-	-
535245		Grounds Improvements	418	420	-	-	-	-
535349		Other Supplies	-	115	-	-	-	-
OPERATING EXPENDITURES			3,450	3,764	-	-	-	-
EXPENDITURES TOTAL			16,204	3,764	-	-	-	-
EXPENDITURES			16,204	3,764	-	-	-	-
TOTAL BUSINESS UNIT-12812380-Facilities-Fair Park			16,204	3,764	-	-	-	-

12812381-Facilities-Hwy

EXPENDITURES								
511210		Wages-Regular	4,304	-	-	-	-	-
511240		Wages-Temporary	1,744	-	-	-	-	-
SALARIES TOTAL			6,047	-	-	-	-	-
512141		Social Security	461	-	-	-	-	-
512142		Retirement (Employer)	113	-	-	-	-	-
512144		Health Insurance	199	-	-	-	-	-
512145		Life Insurance	1	-	-	-	-	-
512173		Dental Insurance	20	-	-	-	-	-
FRINGE TOTAL			795	-	-	-	-	-
TOTAL SALARIES AND FRINGES			6,842	-	-	-	-	-
521219		Other Professional Serv	397	-	-	-	-	-
531351		Gas/Diesel	1,273	-	-	-	-	-
OPERATING EXPENDITURES			1,671	-	-	-	-	-
EXPENDITURES TOTAL			8,513	-	-	-	-	-
EXPENDITURES			8,513	-	-	-	-	-
TOTAL BUSINESS UNIT-12812381-Facilities-Hwy			8,513	-	-	-	-	-

12812383-Facilities-HHS & Lueder House

EXPENDITURES								
511210		Wages-Regular	6,862	-	-	-	-	-
511220		Wages-Overtime	28	-	-	-	-	-
511240		Wages-Temporary	1,875	-	-	-	-	-
SALARIES TOTAL			8,765	-	-	-	-	-
512141		Social Security	665	-	-	-	-	-

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
512142		Retirement (Employer)	258	-	-	-	-	-
512144		Health Insurance	300	-	-	-	-	-
512145		Life Insurance	3	-	-	-	-	-
512151		HSA Contribution	10	-	-	-	-	-
512173		Dental Insurance	31	-	-	-	-	-
		FRINGE TOTAL	1,268	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	10,033	-	-	-	-	-
521219		Other Professional Serv	891	-	-	-	-	-
531351		Gas/Diesel	1,305	-	-	-	-	-
535232		Graveling	-	45	-	-	-	-
535242		Maintain Machinery & Equip	-	17	-	-	-	-
535245		Grounds Improvements	3,290	114	-	-	-	-
536533		Equipment Rent & Lease	300	92	-	-	-	-
		OPERATING EXPENDITURES	5,786	268	-	-	-	-
		EXPENDITURES TOTAL	15,819	268	-	-	-	-
		EXPENDITURES	15,819	268	-	-	-	-
TOTAL BUSINESS UNIT-12812383-Facilities-HHS & Lueder			15,819	268	-	-	-	-

12812384-Grounds Keeping-Potters Field

EXPENDITURES								
511210		Wages-Regular	208	-	-	-	-	-
511240		Wages-Temporary	158	-	-	-	-	-
		SALARIES TOTAL	366	-	-	-	-	-
512141		Social Security	28	-	-	-	-	-
512142		Retirement (Employer)	1	-	-	-	-	-
512144		Health Insurance	3	-	-	-	-	-
512173		Dental Insurance	0	-	-	-	-	-
		FRINGE TOTAL	33	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	398	-	-	-	-	-
531351		Gas/Diesel	69	-	-	-	-	-
		OPERATING EXPENDITURES	69	-	-	-	-	-
		EXPENDITURES TOTAL	468	-	-	-	-	-
		EXPENDITURES	468	-	-	-	-	-
TOTAL BUSINESS UNIT-12812384-Grounds Keeping-Potte			468	-	-	-	-	-

12812387-Facilities-MIS

EXPENDITURES								
511210		Wages-Regular	105	-	-	-	-	-
		SALARIES TOTAL	105	-	-	-	-	-
512141		Social Security	8	-	-	-	-	-
512142		Retirement (Employer)	3	-	-	-	-	-
512144		Health Insurance	6	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512173		Dental Insurance	1	-	-	-	-	-
		FRINGE TOTAL	18	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	124	-	-	-	-	-
		EXPENDITURES TOTAL	124	-	-	-	-	-
		EXPENDITURES	124	-	-	-	-	-
TOTAL BUSINESS UNIT-12812387-Facilities-MIS			124	-	-	-	-	-

12812394-Facilites-UW-Ext & Wrk Dev

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES								
511210		Wages-Regular	1,950	-	-	-	-	-
511240		Wages-Temporary	563	-	-	-	-	-
		SALARIES TOTAL	2,513	-	-	-	-	-
512141		Social Security	192	-	-	-	-	-
512142		Retirement (Employer)	64	-	-	-	-	-
512144		Health Insurance	15	-	-	-	-	-
512145		Life Insurance	1	-	-	-	-	-
512173		Dental Insurance	9	-	-	-	-	-
		FRINGE TOTAL	282	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,794	-	-	-	-	-
521219		Other Professional Serv	219	-	-	-	-	-
		OPERATING EXPENDITURES	219	-	-	-	-	-
		EXPENDITURES TOTAL	3,013	-	-	-	-	-
		EXPENDITURES	3,013	-	-	-	-	-
TOTAL BUSINESS UNIT-12812394-Facilities-UW-Ext & Wrk			3,013	-	-	-	-	-

12812396-Facilities-Sheriff Annex

EXPENDITURES								
511210		Wages-Regular	835	-	-	-	-	-
511240		Wages-Temporary	8	-	-	-	-	-
		SALARIES TOTAL	842	-	-	-	-	-
512141		Social Security	63	-	-	-	-	-
512142		Retirement (Employer)	35	-	-	-	-	-
512144		Health Insurance	58	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512151		HSA Contribution	3	-	-	-	-	-
512173		Dental Insurance	9	-	-	-	-	-
		FRINGE TOTAL	168	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,010	-	-	-	-	-
535349		Other Supplies	-	103	-	-	-	-
		OPERATING EXPENDITURES	-	103	-	-	-	-
		EXPENDITURES TOTAL	1,010	103	-	-	-	-
		EXPENDITURES	1,010	103	-	-	-	-
TOTAL BUSINESS UNIT-12812396-Facilities-Sheriff Annex			1,010	103	-	-	-	-

12812397-Facilities-Shooting Range

EXPENDITURES								
511210		Wages-Regular	881	-	-	-	-	-
		SALARIES TOTAL	881	-	-	-	-	-
512141		Social Security	67	-	-	-	-	-
512142		Retirement (Employer)	32	-	-	-	-	-
512144		Health Insurance	56	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512173		Dental Insurance	5	-	-	-	-	-
		FRINGE TOTAL	159	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,040	-	-	-	-	-
		EXPENDITURES TOTAL	1,040	-	-	-	-	-
		EXPENDITURES	1,040	-	-	-	-	-
TOTAL BUSINESS UNIT-12812397-Facilities-Shooting Range			1,040	-	-	-	-	-

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
12813 -Flood Mitigation Prop Maint								
REVENUES								
699999		Budgetary Fund Balance	-	-	35,000	35,000	-	-
REVENUES TOTAL			-	-	35,000	35,000	-	-
EXPENDITURES								
511210		Wages-Regular	1,801	874	-	-	-	-
511220		Wages-Overtime	13	-	-	-	-	-
SALARIES TOTAL			1,814	874	-	-	-	-
512141		Social Security	131	63	-	-	-	-
512142		Retirement (Employer)	90	45	-	-	-	-
512144		Health Insurance	210	127	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512151		HSA Contribution	16	-	-	-	-	-
512153		HRA Contribution	-	25	-	-	-	-
512173		Dental Insurance	11	6	-	-	-	-
FRINGE TOTAL			458	266	-	-	-	-
TOTAL SALARIES AND FRINGES			2,272	1,140	-	-	-	-
521220		Consultant	-	-	35,000	35,000	-	-
535232		Graveling	-	14	-	-	-	-
535245		Grounds Improvements	-	2,151	-	-	-	-
535349		Other Supplies	-	61	-	-	-	-
OPERATING EXPENDITURES			-	2,226	35,000	35,000	-	-
EXPENDITURES TOTAL			2,272	3,366	35,000	35,000	-	-
REVENUES			-	-	35,000	35,000	-	-
EXPENDITURES			2,272	3,366	35,000	35,000	-	-
TOTAL BUSINESS UNIT-12813 -Flood Mitigation Prop Ma			2,272	3,366	-	-	-	-

12814 -Altpeter County Park								
REVENUES								
411100		General Property Taxes	-	4	8	8	8	8
REVENUES TOTAL			-	4	8	8	8	8
EXPENDITURES								
511210		Wages-Regular	989	-	-	-	-	-
511240		Wages-Temporary	56	-	-	-	-	-
SALARIES TOTAL			1,045	-	-	-	-	-
512141		Social Security	79	-	-	-	-	-
512142		Retirement (Employer)	42	-	-	-	-	-
512144		Health Insurance	43	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512151		HSA Contribution	2	-	-	-	-	-
512173		Dental Insurance	12	-	-	-	-	-
FRINGE TOTAL			179	-	-	-	-	-
TOTAL SALARIES AND FRINGES			1,224	-	-	-	-	-
591519		Other Insurance	7	4	8	8	8	8
OPERATING EXPENDITURES			7	4	8	8	8	8
EXPENDITURES TOTAL			1,230	4	8	8	8	8
REVENUES			-	4	8	8	8	8
EXPENDITURES			1,230	4	8	8	8	8
TOTAL BUSINESS UNIT-12814 -Altpeter County Park			1,230	(0)	-	-	-	-

12815 -Blackhawk Island Fishing Wharf

EXPENDITURES

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
511210		Wages-Regular	1,263	-	-	-	-	-
511220		Wages-Overtime	13	-	-	-	-	-
511240		Wages-Temporary	71	-	-	-	-	-
		SALARIES TOTAL	1,348	-	-	-	-	-
512141		Social Security	102	-	-	-	-	-
512142		Retirement (Employer)	57	-	-	-	-	-
512144		Health Insurance	90	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512173		Dental Insurance	21	-	-	-	-	-
		FRINGE TOTAL	270	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,618	-	-	-	-	-
521219		Other Professional Serv	842	-	-	-	-	-
535349		Other Supplies	12	-	-	-	-	-
		OPERATING EXPENDITURES	854	-	-	-	-	-
		EXPENDITURES TOTAL	2,472	-	-	-	-	-
		EXPENDITURES	2,472	-	-	-	-	-
TOTAL BUSINESS UNIT-12815 -Blackhawk Island Fishing			2,472	-	-	-	-	-

12816 -Burnt Village Hist Site & Lauc

REVENUES

411100	General Property Taxes	-	8	15	15	15	15
485200	Donations Restricted	114	-	-	-	-	-
699999	Budgetary Fund Balance	-	-	15,000	15,000	-	-

REVENUES TOTAL

114	8	15,015	15,015	15	15
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EXPENDITURES

511210	Wages-Regular	1,284	-	-	-	-	-
511220	Wages-Overtime	11	-	-	-	-	-
511240	Wages-Temporary	75	-	-	-	-	-
	SALARIES TOTAL	1,370	-	-	-	-	-
512141	Social Security	104	-	-	-	-	-
512142	Retirement (Employer)	62	-	-	-	-	-
512144	Health Insurance	57	-	-	-	-	-
512145	Life Insurance	1	-	-	-	-	-
512151	HSA Contribution	1	-	-	-	-	-
512173	Dental Insurance	8	-	-	-	-	-
	FRINGE TOTAL	233	-	-	-	-	-
	TOTAL SALARIES AND FRINGES	1,603	-	-	-	-	-
535245	Grounds Improvements	-	45	-	-	-	-
536533	Equipment Rent & Lease	701	120	-	-	-	-
591519	Other Insurance	13	7	15	15	15	15
	OPERATING EXPENDITURES	713	172	15	15	15	15
594821	Capital Improvement Land	-	-	15,000	15,000	-	-
	CAPITAL OUTLAY EXPENDITURES	-	-	15,000	15,000	-	-
	EXPENDITURES TOTAL	2,317	172	15,015	15,015	15	15

REVENUES	114	8	15,015	15,015	15	15
EXPENDITURES	2,317	172	15,015	15,015	15	15

TOTAL BUSINESS UNIT-12816 -Burnt Village Hist Site & L			2,203	164	-	-	-	-
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12817 -Cappies Landing

REVENUES

411100	General Property Taxes	-	6	13	13	14	14
457024	Camping Fees	821	398	-	-	-	-
485200	Donations Restricted	9	-	-	-	-	-

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES TOTAL			830	405	13	13	14	14
EXPENDITURES								
511210		Wages-Regular	3,875	-	-	-	-	-
511220		Wages-Overtime	95	-	-	-	-	-
511240		Wages-Temporary	230	-	-	-	-	-
		SALARIES TOTAL	4,200	-	-	-	-	-
512141		Social Security	317	-	-	-	-	-
512142		Retirement (Employer)	182	-	-	-	-	-
512144		Health Insurance	369	-	-	-	-	-
512145		Life Insurance	1	-	-	-	-	-
512151		HSA Contribution	18	-	-	-	-	-
512173		Dental Insurance	32	-	-	-	-	-
		FRINGE TOTAL	919	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	5,118	-	-	-	-	-
521219		Other Professional Serv	30	35	-	-	-	-
531100		Permits Purchased	201	205	-	-	-	-
535232		Graveling	57	-	-	-	-	-
535245		Grounds Improvements	200	12	-	-	-	-
535349		Other Supplies	29	78	-	-	-	-
536533		Equipment Rent & Lease	-	152	-	-	-	-
591519		Other Insurance	12	6	13	13	14	14
		OPERATING EXPENDITURES	528	488	13	13	14	14
		EXPENDITURES TOTAL	5,647	488	13	13	14	14
		REVENUES	830	405	13	13	14	14
		EXPENDITURES	5,647	488	13	13	14	14
TOTAL BUSINESS UNIT-12817 -Cappies Landing			4,817	83	-	-	-	-

12818 -Cold Spring Creamery

REVENUES								
411100		General Property Taxes	-	18	36	36	37	37
REVENUES TOTAL			-	18	36	36	37	37
EXPENDITURES								
511210		Wages-Regular	923	-	-	-	-	-
511220		Wages-Overtime	13	-	-	-	-	-
511240		Wages-Temporary	86	-	-	-	-	-
		SALARIES TOTAL	1,023	-	-	-	-	-
512141		Social Security	78	-	-	-	-	-
512142		Retirement (Employer)	31	-	-	-	-	-
512144		Health Insurance	20	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512151		HSA Contribution	2	-	-	-	-	-
512173		Dental Insurance	8	-	-	-	-	-
		FRINGE TOTAL	139	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,161	-	-	-	-	-
521219		Other Professional Serv	-	160	-	-	-	-
591519		Other Insurance	31	17	36	36	37	37
		OPERATING EXPENDITURES	31	177	36	36	37	37
		EXPENDITURES TOTAL	1,193	177	36	36	37	37
		REVENUES	-	18	36	36	37	37
		EXPENDITURES	1,193	177	36	36	37	37
TOTAL BUSINESS UNIT-12818 -Cold Spring Creamery			1,193	159	-	-	-	-

12819 -Crawfish River Park

REVENUES

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
485200		Donations Restricted	2,063	-	-	-	-	-
REVENUES TOTAL			2,063	-	-	-	-	-
EXPENDITURES								
511210		Wages-Regular	1,335	-	-	-	-	-
511220		Wages-Overtime	44	-	-	-	-	-
		SALARIES TOTAL	1,379	-	-	-	-	-
512141		Social Security	103	-	-	-	-	-
512142		Retirement (Employer)	81	-	-	-	-	-
512144		Health Insurance	40	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512151		HSA Contribution	7	-	-	-	-	-
512173		Dental Insurance	39	-	-	-	-	-
		FRINGE TOTAL	269	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,648	-	-	-	-	-
535349		Other Supplies	12	-	-	-	-	-
		OPERATING EXPENDITURES	12	-	-	-	-	-
		EXPENDITURES TOTAL	1,659	-	-	-	-	-
		REVENUES	2,063	-	-	-	-	-
		EXPENDITURES	1,659	-	-	-	-	-
TOTAL BUSINESS UNIT-12819 -Crawfish River Park			(404)	-	-	-	-	-

12820 -Hwy 16 Landing

EXPENDITURES								
511210		Wages-Regular	1,563	-	-	-	-	-
511220		Wages-Overtime	61	-	-	-	-	-
511240		Wages-Temporary	188	-	-	-	-	-
		SALARIES TOTAL	1,811	-	-	-	-	-
512141		Social Security	137	-	-	-	-	-
512142		Retirement (Employer)	63	-	-	-	-	-
512144		Health Insurance	145	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512151		HSA Contribution	9	-	-	-	-	-
512173		Dental Insurance	13	-	-	-	-	-
		FRINGE TOTAL	367	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,177	-	-	-	-	-
521219		Other Professional Serv	-	160	-	-	-	-
535245		Grounds Improvements	32	-	-	-	-	-
		OPERATING EXPENDITURES	32	160	-	-	-	-
		EXPENDITURES TOTAL	2,209	160	-	-	-	-
		EXPENDITURES	2,209	160	-	-	-	-
TOTAL BUSINESS UNIT-12820 -Hwy 16 Landing			2,209	160	-	-	-	-

12821 -Hwy K Wayside

EXPENDITURES								
511210		Wages-Regular	41	-	-	-	-	-
		SALARIES TOTAL	41	-	-	-	-	-
512141		Social Security	3	-	-	-	-	-
512142		Retirement (Employer)	3	-	-	-	-	-
512144		Health Insurance	15	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512151		HSA Contribution	10	-	-	-	-	-
		FRINGE TOTAL	30	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	71	-	-	-	-	-

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES TOTAL			71	-	-	-	-	-
EXPENDITURES			71	-	-	-	-	-
TOTAL BUSINESS UNIT-12821 -Hwy K Wayside			71	-	-	-	-	-
12822 -Indian Mounds Park								
REVENUES								
411100		General Property Taxes	-	5	10	10	10	10
REVENUES TOTAL			-	5	10	10	10	10
EXPENDITURES								
511210		Wages-Regular	1,238	-	-	-	-	-
511220		Wages-Overtime	113	-	-	-	-	-
511240		Wages-Temporary	203	-	-	-	-	-
SALARIES TOTAL			1,553	-	-	-	-	-
512141		Social Security	118	-	-	-	-	-
512142		Retirement (Employer)	43	-	-	-	-	-
512144		Health Insurance	(32)	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512173		Dental Insurance	12	-	-	-	-	-
FRINGE TOTAL			141	-	-	-	-	-
TOTAL SALARIES AND FRINGES			1,694	-	-	-	-	-
535349		Other Supplies	236	-	-	-	-	-
591519		Other Insurance	9	5	10	10	10	10
OPERATING EXPENDITURES			245	5	10	10	10	10
EXPENDITURES TOTAL			1,939	5	10	10	10	10
REVENUES			-	5	10	10	10	10
EXPENDITURES			1,939	5	10	10	10	10
TOTAL BUSINESS UNIT-12822 -Indian Mounds Park			1,939	(0)	-	-	-	-
12823 -Joy County Park								
REVENUES								
411100		General Property Taxes	-	1	2	2	2	2
REVENUES TOTAL			-	1	2	2	2	2
EXPENDITURES								
511210		Wages-Regular	79	-	-	-	-	-
SALARIES TOTAL			79	-	-	-	-	-
512141		Social Security	6	-	-	-	-	-
512142		Retirement (Employer)	5	-	-	-	-	-
512144		Health Insurance	38	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512151		HSA Contribution	16	-	-	-	-	-
512173		Dental Insurance	0	-	-	-	-	-
FRINGE TOTAL			65	-	-	-	-	-
TOTAL SALARIES AND FRINGES			145	-	-	-	-	-
591519		Other Insurance	2	1	2	2	2	2
OPERATING EXPENDITURES			2	1	2	2	2	2
EXPENDITURES TOTAL			147	1	2	2	2	2
REVENUES			-	1	2	2	2	2
EXPENDITURES			147	1	2	2	2	2
TOTAL BUSINESS UNIT-12823 -Joy County Park			147	0	-	-	-	-

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
12824 -Kanow County Park								
REVENUES								
411100		General Property Taxes	-	3,802	7,604	7,604	106	106
421001		State Aid	-	-	7,500	7,500	-	-
457017		Park Shelter Rental Fees	62	71	-	-	-	-
457019		Park Shelter Deposits	100	-	-	-	-	-
REVENUES TOTAL			162	3,873	15,104	15,104	106	106
EXPENDITURES								
511210		Wages-Regular	4,690	-	-	-	-	-
511220		Wages-Overtime	38	-	-	-	-	-
511240		Wages-Temporary	206	-	-	-	-	-
SALARIES TOTAL			4,934	-	-	-	-	-
512141		Social Security	370	-	-	-	-	-
512142		Retirement (Employer)	205	-	-	-	-	-
512144		Health Insurance	605	-	-	-	-	-
512145		Life Insurance	1	-	-	-	-	-
512151		HSA Contribution	6	-	-	-	-	-
512173		Dental Insurance	41	-	-	-	-	-
FRINGE TOTAL			1,229	-	-	-	-	-
TOTAL SALARIES AND FRINGES			6,163	-	-	-	-	-
521219		Other Professional Serv	1,388	271	-	-	-	-
533222		Electric	240	127	-	-	-	-
535232		Graveling	53	-	-	-	-	-
535245		Grounds Improvements	4	-	-	-	-	-
535247		Building Repair & Maint	387	61	-	-	-	-
535349		Other Supplies	6	-	-	-	-	-
591519		Other Insurance	91	50	104	104	106	106
OPERATING EXPENDITURES			2,168	508	104	104	106	106
594821		Capital Improvement Land	-	-	15,000	15,000	-	-
CAPITAL OUTLAY EXPENDITURES			-	-	15,000	15,000	-	-
EXPENDITURES TOTAL			8,331	508	15,104	15,104	106	106
REVENUES			162	3,873	15,104	15,104	106	106
EXPENDITURES			8,331	508	15,104	15,104	106	106
TOTAL BUSINESS UNIT-12824 -Kanow County Park			8,169	(3,365)	-	-	-	-

12825 -Pohlman County Park

REVENUES								
411100		General Property Taxes	-	40	80	80	81	81
REVENUES TOTAL			-	40	80	80	81	81
EXPENDITURES								
511210		Wages-Regular	2,396	-	-	-	-	-
511220		Wages-Overtime	6	-	-	-	-	-
511240		Wages-Temporary	154	-	-	-	-	-
SALARIES TOTAL			2,556	-	-	-	-	-
512141		Social Security	194	-	-	-	-	-
512142		Retirement (Employer)	91	-	-	-	-	-
512144		Health Insurance	140	-	-	-	-	-
512145		Life Insurance	1	-	-	-	-	-
512151		HSA Contribution	13	-	-	-	-	-
512173		Dental Insurance	21	-	-	-	-	-
FRINGE TOTAL			460	-	-	-	-	-
TOTAL SALARIES AND FRINGES			3,016	-	-	-	-	-
591519		Other Insurance	69	38	80	80	81	81
OPERATING EXPENDITURES			69	38	80	80	81	81

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES TOTAL			3,086	38	80	80	81	81
REVENUES			-	40	80	80	81	81
EXPENDITURES			3,086	38	80	80	81	81
TOTAL BUSINESS UNIT-12825 -Pohlman County Park			3,086	(2)	-	-	-	-

12826 -Rock Lake County Park

REVENUES

411100	General Property Taxes	-	127	254	254	259	259
457017	Park Shelter Rental Fees	1,526	194	-	-	-	-
485200	28102 Donations Restricted	500	-	-	-	-	-
699700	Resv Applied Operating	-	-	500	500	-	-
699700	28102 Resv Applied Operating	-	-	-	359	-	-

REVENUES TOTAL

2,026	321	754	1,113	259	259
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EXPENDITURES

511210	Wages-Regular	7,557	-	-	-	-	-
511220	Wages-Overtime	122	-	-	-	-	-
511240	Wages-Temporary	358	-	-	-	-	-
SALARIES TOTAL		8,037	-	-	-	-	-

512141	Social Security	608	-	-	-	-	-
512142	Retirement (Employer)	348	-	-	-	-	-
512144	Health Insurance	479	-	-	-	-	-
512145	Life Insurance	3	-	-	-	-	-
512151	HSA Contribution	24	-	-	-	-	-
512173	Dental Insurance	41	-	-	-	-	-
FRINGE TOTAL		1,503	-	-	-	-	-

TOTAL SALARIES AND FRINGES

9,540	-	-	-	-	-
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521219	Other Professional Serv	538	2,616	-	-	-	-
533222	Electric	782	232	-	-	-	-
535245	Grounds Improvements	2,660	-	-	-	-	-
535245	28102 Grounds Improvements	141	-	-	-	-	-
535247	Building Repair & Maint	551	1,058	-	-	-	-
591519	Other Insurance	221	121	254	254	259	259
594950	Operating Reserve	-	-	500	500	-	-
594950	28102 Operating Reserve	-	-	-	359	-	-
OPERATING EXPENDITURES		4,892	4,026	754	1,113	259	259

EXPENDITURES TOTAL

14,432	4,026	754	1,113	259	259
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REVENUES

2,026	321	754	1,113	259	259
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EXPENDITURES

14,432	4,026	754	1,113	259	259
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TOTAL BUSINESS UNIT-12826 -Rock Lake County Park

12,405	3,705	-	-	-	-
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12827 -Rock River County Park

REVENUES

411100	General Property Taxes	-	35	69	69	70	70
457017	Park Shelter Rental Fees	194	-	-	-	-	-
457019	Park Shelter Deposits	100	-	-	-	-	-
485200	Donations Restricted	66	5	-	-	-	-

REVENUES TOTAL

360	40	69	69	70	70
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EXPENDITURES

511210	Wages-Regular	3,672	-	-	-	-	-
511220	Wages-Overtime	30	-	-	-	-	-
511240	Wages-Temporary	241	-	-	-	-	-
SALARIES TOTAL		3,943	-	-	-	-	-

512141	Social Security	298	-	-	-	-	-
512142	Retirement (Employer)	172	-	-	-	-	-
512144	Health Insurance	276	-	-	-	-	-
512145	Life Insurance	1	-	-	-	-	-

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
512151		HSA Contribution	7	-	-	-	-	-
512173		Dental Insurance	30	-	-	-	-	-
		FRINGE TOTAL	783	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	4,726	-	-	-	-	-
535245		Grounds Improvements	200	-	-	-	-	-
535247		Building Repair & Maint	53	-	-	-	-	-
535349		Other Supplies	88	-	-	-	-	-
591519		Other Insurance	60	33	69	69	70	70
		OPERATING EXPENDITURES	401	33	69	69	70	70
		EXPENDITURES TOTAL	5,127	33	69	69	70	70
		REVENUES	360	40	69	69	70	70
		EXPENDITURES	5,127	33	69	69	70	70
TOTAL BUSINESS UNIT-12827 -Rock River County Park			4,767	(7)	-	-	-	-

12828 -Rome Pond County Park

REVENUES								
411100		General Property Taxes	-	33	66	66	68	68
457017		Park Shelter Rental Fees	95	47	-	-	-	-
REVENUES TOTAL			95	80	66	66	68	68
EXPENDITURES								
511210		Wages-Regular	1,694	-	-	-	-	-
511220		Wages-Overtime	43	-	-	-	-	-
511240		Wages-Temporary	98	-	-	-	-	-
		SALARIES TOTAL	1,835	-	-	-	-	-
512141		Social Security	139	-	-	-	-	-
512142		Retirement (Employer)	60	-	-	-	-	-
512144		Health Insurance	70	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512151		HSA Contribution	5	-	-	-	-	-
512173		Dental Insurance	14	-	-	-	-	-
		FRINGE TOTAL	288	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,123	-	-	-	-	-
521219		Other Professional Serv	60	-	-	-	-	-
591519		Other Insurance	58	32	66	66	68	68
		OPERATING EXPENDITURES	118	32	66	66	68	68
		EXPENDITURES TOTAL	2,241	32	66	66	68	68
		REVENUES	95	80	66	66	68	68
		EXPENDITURES	2,241	32	66	66	68	68
TOTAL BUSINESS UNIT-12828 -Rome Pond County Park			2,146	(49)	-	-	-	-

12829 -Welcome Travelers County Park

REVENUES								
411100		General Property Taxes	-	40	80	80	82	82
457017		Park Shelter Rental Fees	606	(65)	-	-	-	-
457019		Park Shelter Deposits	200	-	-	-	-	-
REVENUES TOTAL			806	(25)	80	80	82	82
EXPENDITURES								
511210		Wages-Regular	2,547	-	-	-	-	-
511220		Wages-Overtime	7	-	-	-	-	-
511240		Wages-Temporary	281	-	-	-	-	-
		SALARIES TOTAL	2,834	-	-	-	-	-
512141		Social Security	215	-	-	-	-	-
512142		Retirement (Employer)	84	-	-	-	-	-

Parks Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
512144		Health Insurance	63	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512151		HSA Contribution	2	-	-	-	-	-
512173		Dental Insurance	21	-	-	-	-	-
		FRINGE TOTAL	385	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	3,219	-	-	-	-	-
521219		Other Professional Serv	180	175	-	-	-	-
591519		Other Insurance	70	38	80	80	82	82
		OPERATING EXPENDITURES	250	213	80	80	82	82
		EXPENDITURES TOTAL	3,469	213	80	80	82	82
		REVENUES	806	(25)	80	80	82	82
		EXPENDITURES	3,469	213	80	80	82	82
TOTAL BUSINESS UNIT-12829 -Welcome Travelers Coun			2,663	238	-	-	-	-
12830 -Boat Launches								
REVENUES								
451038		Daily Permit Fees	1,405	443	-	-	-	-
451039		Annual Permit Fees	545	620	-	-	-	-
699700		Resv Applied Operating	-	-	-	1,588	-	-
		REVENUES TOTAL	1,949	1,063	-	1,588	-	-
EXPENDITURES								
531313		Printing & Duplicating	361	446	-	-	-	-
533221		Water	-	218	-	-	-	-
533222		Electric	-	356	-	-	-	-
533223		Sewer	-	209	-	-	-	-
533235		Storm Water Utility	816	1,037	-	-	-	-
594950		Operating Reserve	-	-	-	1,588	-	-
		OPERATING EXPENDITURES	1,177	2,266	-	1,588	-	-
		EXPENDITURES TOTAL	1,177	2,266	-	1,588	-	-
		REVENUES	1,949	1,063	-	1,588	-	-
		EXPENDITURES	1,177	2,266	-	1,588	-	-
TOTAL BUSINESS UNIT-12830 -Boat Launches			(772)	1,203	-	-	-	-
		REVENUES	2,495,231	664,164	2,144,919	2,147,117	2,278,379	2,278,379
		EXPENDITURES	3,214,209	745,663	2,091,395	2,147,117	2,278,379	2,278,379
TOTAL Parks Department DEPARTMENT			718,978	81,499	(53,525)	0	-	-

Planning and Development

DEPARTMENT MISSION

Promote the safety, public health, aesthetics, and general welfare of the people and communities of Jefferson County by guiding the physical development of unincorporated areas of the County and to develop and maintain a robust, accurate and efficient land information system to distribute land information and geospatial data of Jefferson County.

Planning and Zoning Division

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.	Diverse Housing Opportunities Objective 1.2, 1.3, 1.4, 1.5, 2.1, 2.3, 3.1 Highly Regarded Quality of Life Objective 2.4 Intentional Economic Growth Objective 1.1	On-going
	Educate landowners/public on Comprehensive Plan and County Planning.	Diverse Housing Opportunities Objective 3.3	On-going
	Update the County Comprehensive Plan and Zoning Ordinance as required or deemed necessary.	Diverse Housing Opportunities Objective 1.2, 1.3, 1.4, 1.5, 2.1, 2.3 Intentional Economic Growth Objective 1.1	On-going, reviewed yearly
Adopt and implement a certified Farmland Preservation Plan and Ordinance.	Adopt and implement a Farmland Preservation Ordinance that is in compliance with Wis. Stat. Chapter 91 and ATCP 49.	Diverse Housing Opportunities Objective 1.2, 1.3, 1.4, 1.5 Highly Regarded Quality of Life Objective 1.3 Intentional Economic Growth Objective 1.1	Completed 2022, ongoing as needed
	Update the plan as required and continue to be certified by DATCP.	Highly Regarded Quality of Life Objective 1.3	Completed 2021
	Educate landowners and public on planning and Farmland Preservation.	Diverse Housing Opportunities Objective 3.3	On-going

		Highly Regarded Quality of Life Objective 1.3 Intentional Economic Growth Objective 1.1	
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.	Diverse Housing Opportunities Objective 1.4, 3.1, 3.4 Highly Regarded Quality of Life Objective 2.4, 2.5	On-going
Implement a Solid Waste/Clean Sweep Program.	Provide Jefferson County residents a method to property dispose of hazardous materials, pharmaceutical drugs, tires, etc.	Diverse Housing Opportunities Objective 3.4 Highly Regarded Quality of Life Goal 2, Objective 2.3	Yearly events, on-going

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2022	2023 (Est)	2024 (Est)
Landowner, contractor, citizens, attorney, realtor and other stakeholder inquires.	Daily, efficient 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.	100 permits	100 permits	100 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.	160 permits	160 permits	165 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 2023 and 2024 fiscal years are as follows:

- Amend the Zoning Ordinance for recent changes to state law
- Prepare and begin an amendment to the Comprehensive Plan and Farmland Preservation Plan
- Efficiently and effectively assist landowners, builders and developers

- Inspect approximately 130 POWTS installations and 70 Soil tests
- Review and issue approximately 600 Zoning Permits

Land Information Division

DIVISION GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Update, maintain and create data for use by County stakeholders to use during decision making processes	Maintain and ensure accuracy of data by maintaining the County coordinate system.	Diverse Housing Opportunities Objective 2.1, 3.1 Highly Regarded Quality of Life Objective 2.4 Intentional Economic Growth Objective 4.3 Transformative Government Objective 4.5, 5.3	Ongoing
Provide a robust, effective and efficient GIS system and Land Records System for internal and external stakeholders	Provide a system to view and utilize data for stakeholders. Provide accurate parcel mapping.	Diverse Housing Opportunities Objective 2.1, 3.1 Highly Regarded Quality of Life Objective 2.4 Intentional Economic Growth Objective 4.3 Transformative Government Objective 4.5, 5.3	Ongoing
Collaborate with internal and external users to provide GIS Services		Intentional Economic Growth Objective 4.3 Transformative Government Objective 4.5, 5.3	2024

PROGRAM EVALUATION

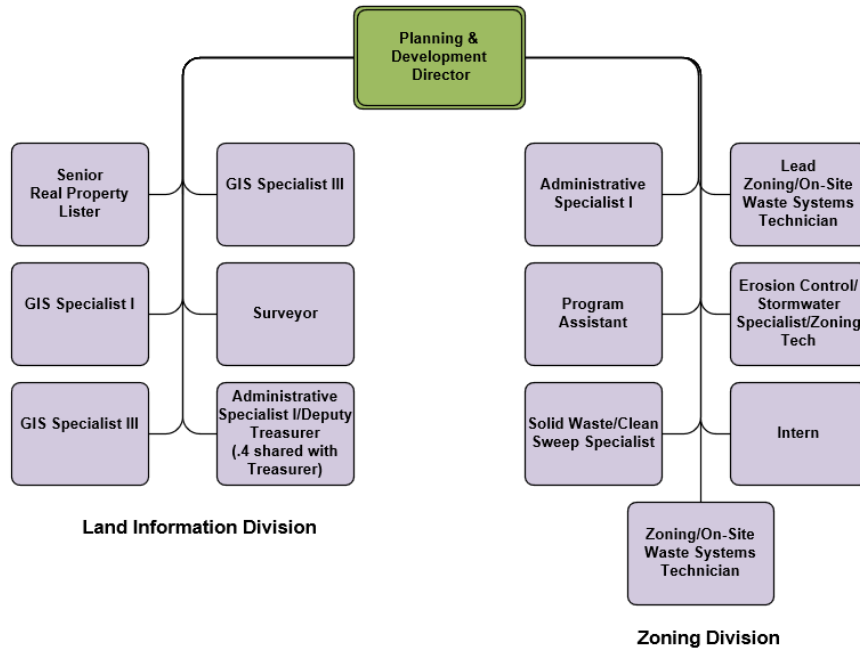
Program/Service Description	Output Measures		
	2022	2023	2024 (Est)
Real Estate Documents Processed.	3,665	2,500	2,500
New Parcels Processed and Mapped.	179	100	100
Real Estate Tax Parcel Records Maintained.	44,113	44,546	44,600
Land Surveyor perform maintenance to County coordinate system	100 monuments updated	100 monuments maintained	100 monuments maintained
Final Certified Survey Maps Reviewed.	95	100	100

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

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

- Improve and create road data and transition to NextGen 911 data standards. Begin the implementation process of NG 911 in coordination with the Sheriff’s Department
- Transition GIS data and processes from single server architecture to multi-server architecture
- Implement new data and processes into GIS including a 2023 Pictometry and Aerial Imagery

DEPARTMENT ORGANIZATIONAL CHART



Planning & Zoning Division

Financial Summary

	2022 Actual	2023 Estimate	2023	2024	Change from 2023	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	20,854	18,500	18,500	20,000	1,500	8.11%
Licenses and Permits	200,937	205,000	205,000	205,000	-	0.00%
Fines and Forfeitures	-	-	-	-	-	-
Public Charges	121,674	94,500	94,500	105,500	11,000	11.64%
Intergovernmental Charges	20,000	20,000	20,000	20,000	-	-
Misc. Revenue	10,599	4,000	4,000	4,000	-	0.00%
Other Financing Sources	-	326,780	326,780	326,780	-	0.00%
Total Revenues	374,064	668,780	668,780	681,280	12,500	1.87%
Expenditures						
Personnel Expenses	525,798	590,762	590,762	595,097	4,335	0.73%
Purchased Services	79,231	80,000	80,000	85,000	5,000	6.25%
Operating Costs	26,208	29,750	29,750	35,650	5,900	19.83%
Interdept. Charges	27,578	30,863	30,863	34,303	3,440	11.15%
Other Expenses	4,502	5,363	5,363	5,336	(27)	-0.50%
Capital Items	-	-	-	-	-	-
Other Financing Uses	-	326,780	326,780	326,712	(68)	-0.02%
Total Expenditures	663,317	1,063,518	1,063,518	1,082,098	18,580	1.75%
Property Taxes	320,363	394,738	394,738	400,818	6,080	1.54%
Addition to (Use of) Fund Balance	31,110	-	-	-	-	-

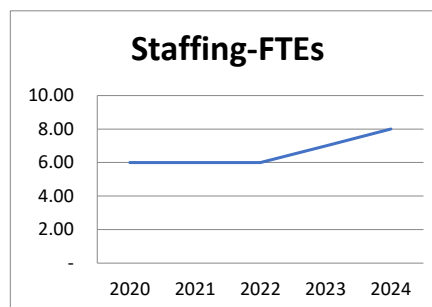
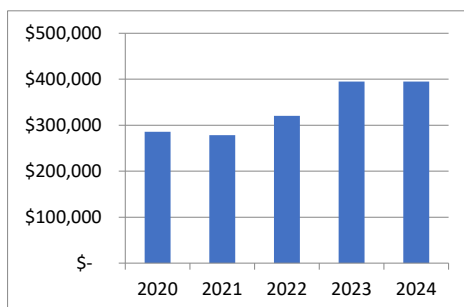
Summary Highlights:

The 2024 budget provides \$400,818 in tax levy, which is a \$6,080 increase in levy from the 2023 amended budget. This is primarily due to the increase in operating costs and personnel expenses.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Planning And Zoning-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
12901 -Zoning								
REVENUES								
411100		General Property Taxes	319,842	197,829	395,657	395,657	401,858	401,858
432002		Private Sewage System	56,770	25,000	60,000	60,000	60,000	60,000
432099		Other Permits	144,167	85,440	145,000	145,000	145,000	145,000
451002		Private Party Photocopy	798	1,025	1,000	1,000	1,000	1,000
458010		Soil Testing Fee	7,700	5,220	7,500	7,500	8,500	8,500
472003		Municipality Copies & Printing	-	6	-	-	-	-
484001		Insurance Recovery	4,099	-	-	-	-	-
486004		Miscellaneous Revenue	750	-	-	-	-	-
REVENUES TOTAL			534,126	314,519	609,157	609,157	616,358	616,358
EXPENDITURES								
511110		Salary-Permanent Regular	99,518	55,166	109,963	109,963	121,144	121,144
511210		Wages-Regular	261,524	135,846	279,961	279,961	293,945	293,945
511220		Wages-Overtime	197	244	1,661	1,661	214	214
511240		Wages-Temporary	6,443	6,123	8,986	8,986	-	-
511330		Wages-Longevity Pay	750	-	750	750	750	750
SALARIES TOTAL			368,431	197,379	401,320	401,320	416,053	416,053
512141		Social Security	26,874	14,340	28,477	28,477	30,433	30,433
512142		Retirement (Employer)	23,478	12,803	26,679	26,679	28,664	28,664
512144		Health Insurance	69,212	37,704	94,213	94,213	69,654	69,654
512145		Life Insurance	144	74	141	141	146	146
512148		Unemployment Compensation	111	-	-	-	-	-
512151		HSA Contribution	5,234	-	-	-	4,070	4,070
512173		Dental Insurance	3,943	2,301	4,602	4,602	4,550	4,550
FRINGE TOTAL			128,997	67,222	154,111	154,111	137,517	137,517
TOTAL SALARIES AND FRINGES			497,428	264,601	555,431	555,431	553,570	553,570
521212		Legal	6,100	194	-	-	-	-
521212	12901	Legal	-	1,890	-	-	-	-
531003		Notary Public Related	-	-	-	-	100	100
531301		Office Equipment	-	7	-	-	-	-
531311		Postage & Box Rent	5,537	3,335	5,800	5,800	5,800	5,800
531312		Office Supplies	1,181	881	1,500	1,500	1,500	1,500
531313		Printing & Duplicating	674	21	750	750	700	700
531314		Small Items Of Equipment	69	-	-	-	4,000	4,000
531321		Publication Of Legal Notice	5,117	3,031	6,000	6,000	6,000	6,000
531324		Membership Dues	242	521	250	250	500	500
531326		Advertising	175	350	-	-	350	350
531327		Certification Fees	416	-	-	-	350	350
531329		Other Publ/Subscriptions/Dues	98	98	100	100	100	100
531351		Gas/Diesel	2,123	886	1,600	1,600	1,900	1,900
532325		Registration	705	780	750	750	700	700
532335		Meals	263	115	200	200	200	200
532336		Lodging	786	556	984	984	810	810
533225		Telephone & Fax	977	502	1,000	1,000	1,000	1,000
533236		Wireless Internet	-	69	-	-	200	200
535242		Maintain Machinery & Equip	1,612	1,339	1,200	1,200	1,500	1,500
535352		Vehicle Parts & Repairs	5,155	-	-	-	-	-
571004		IP Telephony Allocation	900	477	955	955	964	964
571005		Duplicating Allocation	178	920	1,840	1,840	301	301
571009		MIS PC Group Allocation	15,477	9,011	18,021	18,021	22,185	22,185
571010		MIS Systems Grp Alloc(ISIS)	4,086	2,074	4,148	4,148	5,087	5,087
571020		Fleet Allocation	5,012	-	3,580	3,580	3,500	3,500
591519		Other Insurance	4,240	2,318	5,048	5,048	5,041	5,041
OPERATING EXPENDITURES			61,122	29,374	53,726	53,726	62,788	62,788
EXPENDITURES TOTAL			558,550	293,975	609,157	609,157	616,358	616,358
REVENUES			534,126	314,519	609,157	609,157	616,358	616,358
EXPENDITURES			558,550	293,975	609,157	609,157	616,358	616,358
TOTAL BUSINESS UNIT-12901 -Zoning			24,424	(20,544)	-	-	-	-

12902 -Solid Waste Program

REVENUES

Planning And Zoning-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
411100		General Property Taxes	521	(460)	(920)	(920)	(1,040)	(1,040)
421001		State Aid	20,854	-	18,500	18,500	20,000	20,000
451009		Deer Track Park Charges	108,216	-	80,000	80,000	90,000	90,000
458011		Public Solid Waste Charges	4,961	5,052	6,000	6,000	6,000	6,000
472007		Municipal Other Charges	20,000	100	20,000	20,000	20,000	20,000
485100		Donations - Unrestricted	5,750	1,050	4,000	4,000	4,000	4,000
699700		Resv Applied Operating	-	-	326,780	326,780	326,780	326,780
REVENUES TOTAL			160,301	5,742	454,360	454,360	465,740	465,740
EXPENDITURES								
511210		Wages-Regular	21,802	11,584	26,166	26,166	30,418	30,418
511220		Wages-Overtime	150	244	7	7	290	290
SALARIES TOTAL			21,952	11,828	26,173	26,173	30,708	30,708
512141		Social Security	1,650	881	1,967	1,967	2,297	2,297
512142		Retirement (Employer)	1,354	804	1,780	1,780	2,180	2,180
512144		Health Insurance	2,990	2,537	5,150	5,150	5,734	5,734
512145		Life Insurance	4	3	3	3	8	8
512151		HSA Contribution	234	-	-	-	291	291
512173		Dental Insurance	186	129	258	258	310	310
FRINGE TOTAL			6,418	4,354	9,158	9,158	10,819	10,819
TOTAL SALARIES AND FRINGES			28,370	16,182	35,330	35,330	41,527	41,527
529299		Purchase Care & Services	71,331	61,928	80,000	80,000	85,000	85,000
529299	12902	Purchase Care & Services	1,800	-	-	-	-	-
531311		Postage & Box Rent	28	-	700	700	100	100
531312		Office Supplies	80	22	500	500	500	500
531313		Printing & Duplicating	189	-	1,000	1,000	1,000	1,000
531322		Subscriptions	98	98	100	100	100	100
531324		Membership Dues	50	245	150	150	250	250
531326		Advertising	195	1,392	1,000	1,000	1,700	1,700
531334		Educational Initiative	-	-	5,000	5,000	5,000	5,000
532325		Registration	195	385	300	300	400	400
532335		Meals	32	-	100	100	100	100
532336		Lodging	212	205	246	246	270	270
533225		Telephone & Fax	0	-	20	20	20	20
535242		Maintain Machinery & Equip	-	-	500	500	500	500
571004		IP Telephony Allocation	113	53	106	106	241	241
571005		Duplicating Allocation	50	318	635	635	84	84
571006	12902	Solid Waste Charges	200	-	-	-	-	-
571009		MIS PC Group Allocation	1,191	600	1,201	1,201	1,479	1,479
571010		MIS Systems Grp Alloc(ISIS)	371	189	377	377	462	462
591519		Other Insurance	261	135	315	315	295	295
594950		Operating Reserve	-	-	326,780	326,780	326,712	326,712
OPERATING EXPENDITURES			76,397	65,570	419,030	419,030	424,213	424,213
EXPENDITURES TOTAL			104,766	81,752	454,360	454,360	465,740	465,740
REVENUES			160,301	5,742	454,360	454,360	465,740	465,740
EXPENDITURES			104,766	81,752	454,360	454,360	465,740	465,740
TOTAL BUSINESS UNIT-12902 -Solid Waste Program			(55,535)	76,010	-	-	-	-
REVENUES			694,427	320,261	1,063,517	1,063,517	1,082,098	1,082,098
EXPENDITURES			663,316	375,727	1,063,517	1,063,517	1,082,098	1,082,098
TOTAL Planning And Zoning DEPARTMENT			(31,110)	55,466	-	-	-	-

Land Information Division

Financial Summary

	2022 Actual	2023 Estimate	2023	2024	Change from 2023	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	61,000	51,000	51,000	51,000	-	0.00%
Public Charges	116,786	113,500	113,500	91,500	(22,000)	-19.38%
Intergovernmental Charges	2,032	1,800	1,800	54,800	53,000	2944.44%
Misc. Revenue	879					
Other Financing Sources	-	323,194	323,194	284,918	(38,276)	-11.84%
Total Revenues	180,697	489,494	489,494	482,218	(7,276)	-1.49%
Expenditures						
Personnel Expenses	358,897	422,184	422,184	544,611	122,427	29.00%
Purchased Services	60,915	67,160	67,160	64,160	(3,000)	-4.47%
Operating Costs	25,129	20,062	20,062	34,935	14,873	74.14%
Interdept. Charges	25,345	19,435	19,435	20,611	1,176	6.05%
Other Expenses	3,344	3,956	3,956	4,059	103	2.60%
Capital Items	48,204	165,000	115,000	50,000	(65,000)	0.00%
Other Financing Uses	-	284,918	284,918	295,136	10,218	3.59%
Total Expenditures	521,834	982,715	932,715	1,013,512	80,797	8.66%
Property Taxes	407,921	443,221	443,221	531,294	88,073	19.87%
Addition to (Use of) Fund Balance	66,784	(50,000)	-	-		

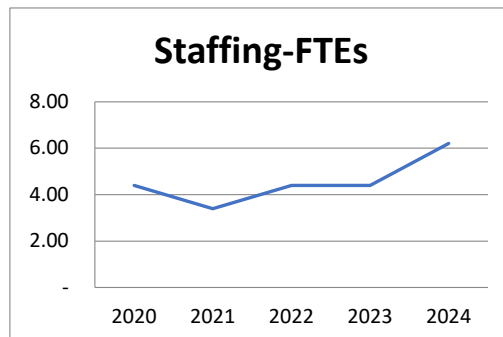
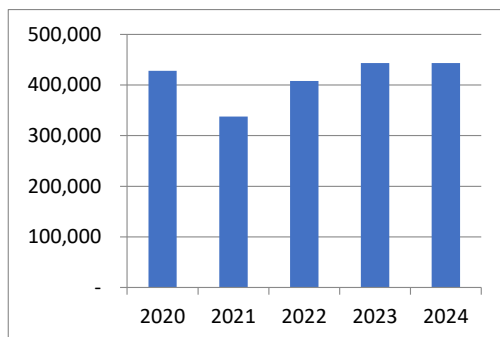
Summary Highlights:

The 2024 budget provides \$531,294 in tax levy, which is a \$88,073 increase in levy from the 2023 amended budget. The levy increase is mainly due to increases in personnel costs.

Summary of Capital Items:

\$ 10,000	Plotter/Scanner
10,000	Arc GIS portal implementation consultant
5,000	NG 911 data
<u>25,000</u>	Back indexing
\$ 50,000	Total

Summary of Property Tax Levy and FTEs



Land Information-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
12501 -Real Estate Description								
REVENUES								
411100		General Property Taxes	304,714	167,669	335,338	335,338	407,709	407,709
451006		Real Estate Descrip Charges	3,565	2,637	4,500	4,500	4,500	4,500
451008		Remote Access Fees	6,317	3,350	7,000	7,000	7,000	7,000
472007		Municipal Other Charges	-	-	-	-	40,000	40,000
472011		Other Govt Land Info Charges	2,032	1,092	1,800	1,800	1,800	1,800
REVENUES TOTAL			316,628	174,749	348,638	348,638	461,009	461,009
EXPENDITURES								
511210		Wages-Regular	187,489	115,980	227,978	227,978	297,919	297,919
511220		Wages-Overtime	69	13	11	11	108	108
511330		Wages-Longevity Pay	1,120	214	1,046	1,046	1,179	1,179
SALARIES TOTAL			188,677	116,207	229,035	229,035	299,206	299,206
512141		Social Security	13,642	7,943	15,274	15,274	21,002	21,002
512142		Retirement (Employer)	12,837	7,528	15,574	15,574	21,244	21,244
512144		Health Insurance	47,869	35,565	65,071	65,071	88,979	88,979
512145		Life Insurance	48	29	47	47	59	59
512151		HSA Contribution	2,813	-	-	-	3,779	3,779
512153		HRA Contribution	-	605	-	-	-	-
512173		Dental Insurance	2,656	1,584	3,166	3,166	4,270	4,270
FRINGE TOTAL			79,864	53,254	99,132	99,132	139,333	139,333
TOTAL SALARIES AND FRINGES			268,542	169,461	328,167	328,167	438,538	438,538
531311		Postage & Box Rent	101	20	100	100	100	100
531312		Office Supplies	64	243	400	400	400	400
531313		Printing & Duplicating	505	-	100	100	100	100
531324		Membership Dues	80	80	80	80	80	80
531326		Advertising	-	40	-	-	-	-
532325		Registration	140	-	140	140	140	140
532332		Mileage	203	52	-	-	75	75
532335		Meals	36	32	100	100	100	100
532336		Lodging	279	-	492	492	480	480
533225		Telephone & Fax	2	0	-	-	100	100
535242		Maintain Machinery & Equip	2,269	2,101	2,100	2,100	2,200	2,200
571004		IP Telephony Allocation	450	159	318	318	361	361
571005		Duplicating Allocation	131	158	316	316	221	221
571009		MIS PC Group Allocation	20,240	6,007	12,014	12,014	13,311	13,311
571010		MIS Systems Grp Alloc(ISIS)	1,783	905	1,810	1,810	2,220	2,220
591519		Other Insurance	2,075	1,184	2,501	2,501	2,582	2,582
OPERATING EXPENDITURES			28,357	10,982	20,471	20,471	22,470	22,470
EXPENDITURES TOTAL			296,899	180,443	348,638	348,638	461,009	461,009
REVENUES			316,628	174,749	348,638	348,638	461,009	461,009
EXPENDITURES			296,899	180,443	348,638	348,638	461,009	461,009
TOTAL BUSINESS UNIT-12501 -Real Estate Description			(19,729)	5,694	-	-	0	0

12502 -Assessment Of Property

REVENUES								
411100		General Property Taxes	6,284	3,693	7,386	7,386	8,207	8,207
REVENUES TOTAL			6,284	3,693	7,386	7,386	8,207	8,207
EXPENDITURES								
531312		Office Supplies	3,219	73	3,000	3,000	3,500	3,500
531313		Printing & Duplicating	2,616	-	1,500	1,500	2,800	2,800
535242		Maintain Machinery & Equip	750	750	750	750	750	750
571005		Duplicating Allocation	685	1,068	2,136	2,136	1,157	1,157
OPERATING EXPENDITURES			7,271	1,891	7,386	7,386	8,207	8,207
EXPENDITURES TOTAL			7,271	1,891	7,386	7,386	8,207	8,207
REVENUES			6,284	3,693	7,386	7,386	8,207	8,207
EXPENDITURES			7,271	1,891	7,386	7,386	8,207	8,207

Land Information-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL BUSINESS UNIT-12502 -Assessment Of Property			987	(1,802)	-	-	-	-
12503 -Land Information Program								
REVENUES								
421001		State Aid	61,000	71,000	51,000	51,000	51,000	51,000
451305		Land Info/Deeds Fee	106,904	37,536	102,000	102,000	80,000	80,000
472011		Other Govt Land Info Charges	-	-	-	-	13,000	13,000
699700		Resv Applied Operating	-	-	323,194	323,194	284,918	284,918
REVENUES TOTAL			167,904	108,536	476,194	476,194	428,918	428,918
EXPENDITURES								
512141		Social Security	5	-	-	-	-	-
		FRINGE TOTAL	5	-	-	-	-	-
514151		Per Diem	65	-	-	-	-	-
521219		Other Professional Serv	25,000	-	25,000	25,000	20,000	20,000
521220		Consultant	3,900	-	6,000	6,000	6,000	6,000
521296		Computer Support	32,015	29,919	36,160	36,160	38,160	38,160
531303		Computer Equipmt & Software	9,470	4,654	6,000	6,000	16,200	16,200
531312		Office Supplies	84	-	500	500	-	-
531324		Membership Dues	536	530	500	500	500	500
532325		Registration	800	1,210	1,360	1,360	1,610	1,610
532332		Mileage	75	-	-	-	-	-
532335		Meals	60	-	100	100	100	100
532336		Lodging	180	360	656	656	1,200	1,200
571005		Duplicating Allocation	7	-	-	-	12	12
594950		Operating Reserve	-	-	284,918	284,918	295,136	295,136
		OPERATING EXPENDITURES	72,193	36,673	361,194	361,194	378,918	378,918
594819		Capital Other Equipment	-	38,982	115,000	115,000	50,000	50,000
594819	25305	Capital Other Equipment	48,204	-	50,000	-	-	-
		CAPITAL OUTLAY EXPENDITURES	48,204	38,982	165,000	115,000	50,000	50,000
EXPENDITURES TOTAL			120,401	75,655	526,194	476,194	428,918	428,918
REVENUES			167,904	108,536	476,194	476,194	428,918	428,918
EXPENDITURES			120,401	75,655	526,194	476,194	428,918	428,918
TOTAL BUSINESS UNIT-12503 -Land Information Program			(47,503)	(32,881)	50,000	-	-	-
12505 -Surveyor								
REVENUES								
411100		General Property Taxes	96,923	50,248	100,497	100,497	115,378	115,378
484001		Insurance Recovery	879	-	-	-	-	-
REVENUES TOTAL			97,802	50,248	100,497	100,497	115,378	115,378
EXPENDITURES								
511110		Salary-Permanent Regular	78,229	43,798	81,148	81,148	91,814	91,814
		SALARIES TOTAL	78,229	43,798	81,148	81,148	91,814	91,814
512141		Social Security	5,984	3,351	6,208	6,208	7,024	7,024
512142		Retirement (Employer)	5,078	2,776	5,518	5,518	6,093	6,093
512145		Life Insurance	39	19	39	39	39	39
512173		Dental Insurance	955	552	1,104	1,104	1,104	1,104
		FRINGE TOTAL	12,056	6,698	12,868	12,868	14,259	14,259
TOTAL SALARIES AND FRINGES			90,285	50,496	94,017	94,017	106,073	106,073
531312		Office Supplies	10	47	40	40	40	40
531313		Printing & Duplicating	11	-	20	20	20	20
531314		Small Items Of Equipment	864	1,147	700	700	2,500	2,500
531351		Gas/Diesel	869	342	500	500	850	850
532325		Registration	310	340	310	310	350	350
532336		Lodging	198	204	164	164	240	240
532336		Wireless Internet	480	240	450	450	500	500
535352		Vehicle Parts & Repairs	917	96	-	-	-	-
571004		IP Telephony Allocation	113	53	106	106	120	120

Land Information-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
571005		Duplicating Allocation	3	-	-	-	5	5
571009		MIS PC Group Allocation	1,191	600	1,201	1,201	1,479	1,479
571010		MIS Systems Grp Alloc(ISIS)	743	377	754	754	925	925
571020		Fleet Allocation	-	-	780	780	800	800
591519		Other Insurance	1,269	684	1,455	1,455	1,476	1,476
		OPERATING EXPENDITURES	6,978	4,130	6,480	6,480	9,305	9,305
		EXPENDITURES TOTAL	97,262	54,626	100,497	100,497	115,378	115,378
		REVENUES	97,802	50,248	100,497	100,497	115,378	115,378
		EXPENDITURES	97,262	54,626	100,497	100,497	115,378	115,378
TOTAL BUSINESS UNIT-12505 -Surveyor			(540)	4,378	-	-	-	-
		REVENUES	588,618	337,226	932,715	932,715	1,013,512	1,013,512
		EXPENDITURES	521,833	312,615	982,715	932,715	1,013,512	1,013,512
TOTAL Land Information DEPARTMENT			(66,785)	(24,611)	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 employee training and succession plan.	Refine all programs and services offered by the Department mandated vs non.	Transformative Government Objective 2.2	Ongoing
	Partner with organizations and customers to educate both staff and business partners. PRIA, PRIA Local, WRDA, WLTA, WLIA, vendors	Intentional Economic Growth Objective 3.1 Objective 4.1	Ongoing
	Develop the tools necessary for prioritization.	Transformative Government Objective 1.3	Ongoing
	Explore opportunities to consolidate/collaborate.	Transformative Government Objective 4.2	Ongoing
	Promote employee professional development. PRIA Local & WRDA	Transformative Government Objective 1.2	Ongoing
Integrate Receipting System to ERP.	Work with IT to create an automated upload of daily receipts to Munis. Fidar Technologies	Transformative Government Objective 2.1	1 st quarter 2024
	Evaluate efficiency and effectiveness of program/service delivery.	Transformative Government Objective 1.3	Ongoing
Improve access to recorded documents for added revenue streams.	Back index additional documents, grantor/grantee/tract.	Intentional Economic Growth Objective 1.1 Objective 1.2	Ongoing
	Maintain and improve access to the County's Register of Deeds records.	Intentional Economic Growth Objective 1.4 Objective 2.2	Ongoing

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2022	2023(Est)	2024 (Est)
Reviews, records, scans and maintains all documents related to real estate.	13,350	10,000	10,000
Registers, indexes, files vital records.	2,371	2,100	2,100
Makes and delivers certified and uncertified copies of vital records Revenue.	16,555	15,250	15,000
ROD Revenue (Gross Total).	\$2,694,006	\$2,866,646	\$2,500,000
Collects State Transfer Tax Revenues.	\$411,885	\$305,000	255,000
Collects Land Records Modernization Revenues.	\$108,900	\$80,000	\$80,000
Makes and delivers Real Estate Copies Revenue.	\$79,523	\$64,000	\$60,000
Online Laredo Revenue (subscriptions).	\$42,160	\$44,000	\$32,950
ROD Revenue to General Fund.	\$793,750	\$662,812	\$550,550
Percentage of Documents eRecorded.	70%	68%	70%
Budget Goals Met.	Yes	On Track	TBD
Back Indexing Real Estate.	40,004	140,000	40,000

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

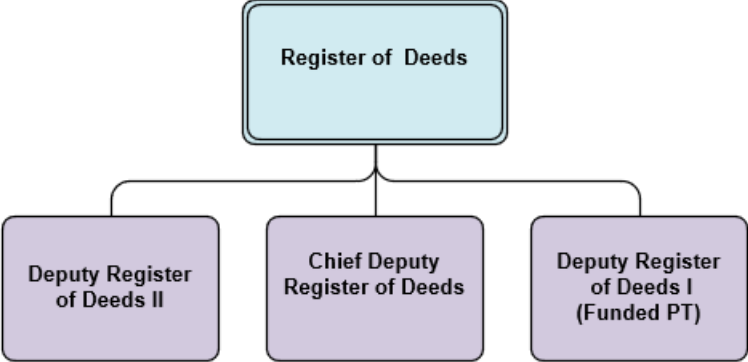
2023 Achievements and goals for the 2024 fiscal year are as follows:

- Ongoing effort to work with other land departments to brainstorm opportunities for the future of Jefferson County’s land departments.
- 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 1953, the goal is to back index all deeds and documents that affect real property.
- 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, Intentional Economic Growth, object 1.4, and Transformative Government, Goal 4, 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

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	\$ 419,256	\$ -	\$ 200,000	\$ 330,000	\$ 130,000	65.00%
Public Charges	375,653	332,450	332,450	325,649	(6,801)	-2.05%
Intergovernmental Charges	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	102,955	102,955	-	(102,955)	-100.00%
Total Revenues	794,909	435,405	635,405	655,649	20,244	3.19%
Expenditures						
Personnal Expenses	266,271	265,698	265,698	278,508	12,810	4.82%
Purchased Services	47,436	-	-	-	-	-
Operating Costs	52,893	70,927	70,927	84,525	13,598	19.17%
Interdept. Charges	20,118	20,382	20,382	24,891	4,509	22.12%
Other Expenses	2,058	2,481	2,481	2,181	(300)	-12.09%
Capital Items	-	156,325	94,955	-	(94,955)	-100.00%
Total Expenditures	388,776	515,813	454,443	390,105	(64,338)	-14.16%
Property Taxes	(153,844)	(180,962)	(180,962)	(265,544)	(84,582)	46.74%
Addition to (Use of) Fund Balance	\$ 252,290	\$ (261,371)	\$ -	\$ -		

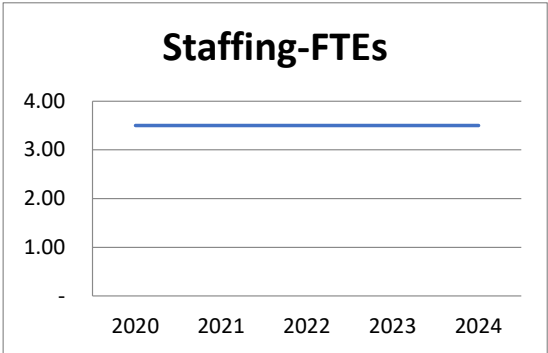
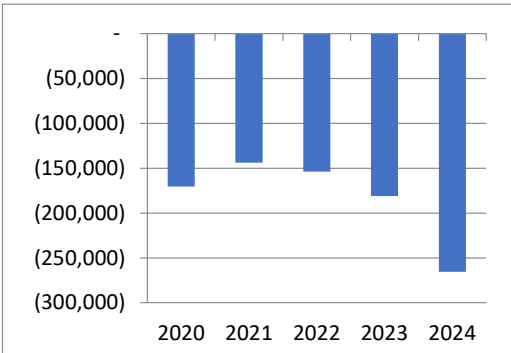
Summary Highlights:

The 2024 budget provides \$265,544 in tax levy savings, which is a \$84,582 increase from the 2023 amended budget.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Register Of Deeds-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
13001 -Register Of Deeds								
REVENUES								
411100		General Property Taxes	(153,844)	(90,481)	(180,962)	(180,962)	(265,544)	(265,544)
412300		RE Transfer Fee County Portion	419,256	149,845	-	200,000	330,000	330,000
451301		RE Recording/Filing Fees	200,570	70,469	191,250	191,250	180,000	180,000
451303		Copy Fees County Portion	76,183	30,231	55,000	55,000	60,000	60,000
451305		Laredo	38,670	20,102	32,000	32,000	32,949	32,949
451307		Document Review Fees	100	50	100	100	100	100
451309		Birth Funds County Portion	9,240	4,408	9,000	9,000	8,000	8,000
451310		Marriage Fund County Portion	8,587	2,937	7,000	7,000	6,500	6,500
451311		Death Fund County Portion	42,157	21,527	38,000	38,000	38,000	38,000
451314		Domestic Term Cty Portion	7	-	-	-	-	-
451316		Divorce Fund County Portion	140	79	100	100	100	100
699999		Budgetary Fund Balance	-	-	102,955	102,955	-	-
REVENUES TOTAL			641,065	209,167	254,443	454,443	390,105	390,105
EXPENDITURES								
511110		Salary-Permanent Regular	81,276	41,113	82,680	82,680	84,344	84,344
511210		Wages-Regular	122,450	54,825	110,447	110,447	118,694	118,694
511220		Wages-Overtime	31	-	306	306	51	51
511330		Wages-Longevity Pay	63	-	-	-	-	-
SALARIES TOTAL			203,820	95,938	193,432	193,432	203,089	203,089
512141		Social Security	15,153	7,029	13,973	13,973	14,989	14,989
512142		Retirement (Employer)	10,867	5,947	12,060	12,060	13,205	13,205
512144		Health Insurance	31,008	22,657	43,421	43,421	42,472	42,472
512145		Life Insurance	88	49	88	88	91	91
512146		Workers Compensation	752	245	-	-	-	-
512151		HSA Contribution	2,188	-	-	-	1,938	1,938
512173		Dental Insurance	2,396	1,362	2,724	2,724	2,724	2,724
FRINGE TOTAL			62,452	37,288	72,266	72,266	75,419	75,419
TOTAL SALARIES AND FRINGES			266,271	133,227	265,698	265,698	278,508	278,508
521219		Other Professional Serv	47,436	19,516	-	-	-	-
531303		Computer Equipmt & Software	115	-	8,000	8,000	10,000	10,000
531311		Postage & Box Rent	3,107	1,474	3,000	3,000	4,000	4,000
531312		Office Supplies	2,747	2,319	4,000	4,000	4,000	4,000
531313		Printing & Duplicating	235	-	1,000	1,000	1,000	1,000
531314		Small Items Of Equipment	-	-	1,000	1,000	1,000	1,000
531324		Membership Dues	270	125	270	270	270	270
531326		Advertising	340	-	-	-	-	-
532325		Registration	1,055	850	1,515	1,515	1,545	1,545
532332		Mileage	-	-	1,002	1,002	1,060	1,060
532335		Meals	77	18	140	140	140	140
532336		Lodging	1,626	920	2,465	2,465	2,810	2,810
532339		Other Travel & Tolls	562	414	535	535	800	800
533225		Telephone & Fax	185	64	-	-	-	-
535242		Maintain Machinery & Equip	42,574	45,010	48,000	48,000	57,900	57,900
571004		IP Telephony Allocation	787	318	637	637	843	843
571005		Duplicating Allocation	62	143	286	286	105	105
571009		MIS PC Group Allocation	16,668	8,409	16,819	16,819	20,706	20,706
571010		MIS Systems Grp Alloc(ISIS)	2,600	1,320	2,640	2,640	3,237	3,237
591519		Other Insurance	2,058	1,000	2,481	2,481	2,181	2,181
OPERATING EXPENDITURES			122,504	81,902	93,790	93,790	111,598	111,598
594818		Capital Computer	-	61,371	156,325	94,955	-	-
CAPITAL OUTLAY EXPENDITURES			-	61,371	156,325	94,955	-	-
EXPENDITURES TOTAL			388,776	276,499	515,813	454,443	390,105	390,105
REVENUES			641,065	209,167	254,443	454,443	390,105	390,105
EXPENDITURES			388,776	276,499	515,813	454,443	390,105	390,105
TOTAL BUSINESS UNIT-13001 -Register Of Deeds			(252,290)	67,332	261,371	-	-	-
REVENUES			641,065	209,167	254,443	454,443	390,105	390,105
EXPENDITURES			388,776	276,499	515,813	454,443	390,105	390,105
TOTAL Register Of Deeds DEPARTMENT			(252,290)	67,332	261,371	-	-	-

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. 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.	Highly Regarded Quality of Life, Goal 2, Transformative Government-Objective Goal 5	2024
Implement and Maintain a Co-Response Team	We are in the process of implementing a co-response team which partners with Mental Health personnel and is utilized to respond to people in crisis. Often times, a check welfare complaint results in finding people in crisis who need non-law enforcement services. By having law Enforcement partnered with Mental Health personnel, the Mental Health Professionals can more immediately connect the person with services.	Highly Regarded Quality of Life, Goal 2, Transformative Government-Goal 1	
Continue Recruitment Efforts. Usage of social media	2023 has been a lean year of trying to recruit qualified candidates. 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. Our staff is committed to finding quality candidates to serve the community of Jefferson County.	Intentional Economic Growth-goal 3, Transformative Government-Goals 1 & 2	On-going

<p>Meet 100% Staffing Needs (Deputies and Supervisors)</p>	<p>2023 continues the trend of struggling to increase our staff. From 2022 and continuing into 2023, we replaced 1 Chief Deputy, 1 Captain, 7 first-line supervisor “Sergeant” positions between the Jail and Patrol Division. 3 Detectives. All these positions are promotional opportunities within the agency.</p>	<p>Transformative Government-Goal 1</p>	<p>On-going</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 Wisconsin Interoperable System for Communications (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>Diverse Housing Opportunities-Goal 3, Highly Regarded Quality of Life, Goals 1 & 2, Intentional Economic Growth-Goal 4, Transformative Government-Goal 4</p>	<p>4th Quarter 2023</p>
<p>Continuation of Electronic Monitoring and Jail Revenue Streams and Losses.</p>	<p>The electronic monitoring program has grown in usage since 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 preparing new Inter-Governmental Agreements to house Federal Marshal Inmates currently housed in Dane County. We are looking at the ability of taking up to 20 contract inmates. In doing so this could bring in a potential revenue stream of \$700,000.00. Due to the current jail remodeling project, we will enter into this project cautiously.</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>Intentional Economic Growth-Goal 3</p>	<p>2023-2024</p>

	continues to be short staffed and crowded, this one day could become a revenue again.		
Consolidated Dispatching	The new communications center, which will be completed in the 4 th quarter of 2023 provides the infrastructure and platform to be ready for countywide consolidated dispatching. 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 additional 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.	Transformative Government-Goals 1, 4	2025

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2022	2023	2024
Fuel Cost has been somewhat stable compared to 2022. 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. We did receive word that a certified propane system has been developed for the Ford Explorer and we will be looking at potentially testing a couple of systems.	Budgeted: \$132,500 Actual Fuel Cost Was: \$204,712.44	Budgeted: \$165,500 Fuel Cost so far for 2023 is \$91,614.37	Budgeted: \$200,000.00 Based on 3-year projection
Recruitment is measured by how many positions are not staffed or filled through the hiring process. We actively recruit within the Wisconsin Technical Colleges and Universities.	We hired 13 deputies this year.	We hired 7 deputies this year and are currently 12 deputies short with 1 anticipated retirement.	We have 6 anticipated retirements for 2024.
Continuation of Traffic Safety Programs – Distracted Driving, Click-it-Ticket, Parents Who Host Lose 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 these grants because of our excellence in performance and managing the grants’ expectations. We have seen fatalities decrease over the last several years to single digits. Deputies are using a high percentage of warnings as an educational incentive as well as taking enforcement actions.	Educate Enforce Reduce	Educate Enforce Reduce	Educate Enforce Reduce

Program/Service Description	Output Measures		
	2022	2023	2024
Jail Programs and Updates for 2024 Prison Rape Elimination Act (PREA) maintain compliance (important to maintain contracts)	Safety/Liability/ Federal Law	Safety/Liability/ Federal Law	JESO Jail is PREA complaint and successfully passed the audit.
Renovations (necessary for risk management and to avoid unnecessary litigation)	Safety/Liability	Safety/Liability	Safety/Liability
Immigration & Customs Enforcement (ICE) Contract (amount we can house will depend on other contracts and our county inmate population)	Revenue Stream	Revenue Stream	Revenue Stream
Tablets (reduce amount of paper in units and reduce potential for contraband coming into facility)	Education/Safety	Education/Safety	Revenue Stream Education/Safety Safety/Liability
Body Cameras (reduce false allegations against staff and to protect rights of inmate population)	Safety/Liability	Safety/Liability	Safety/Liability

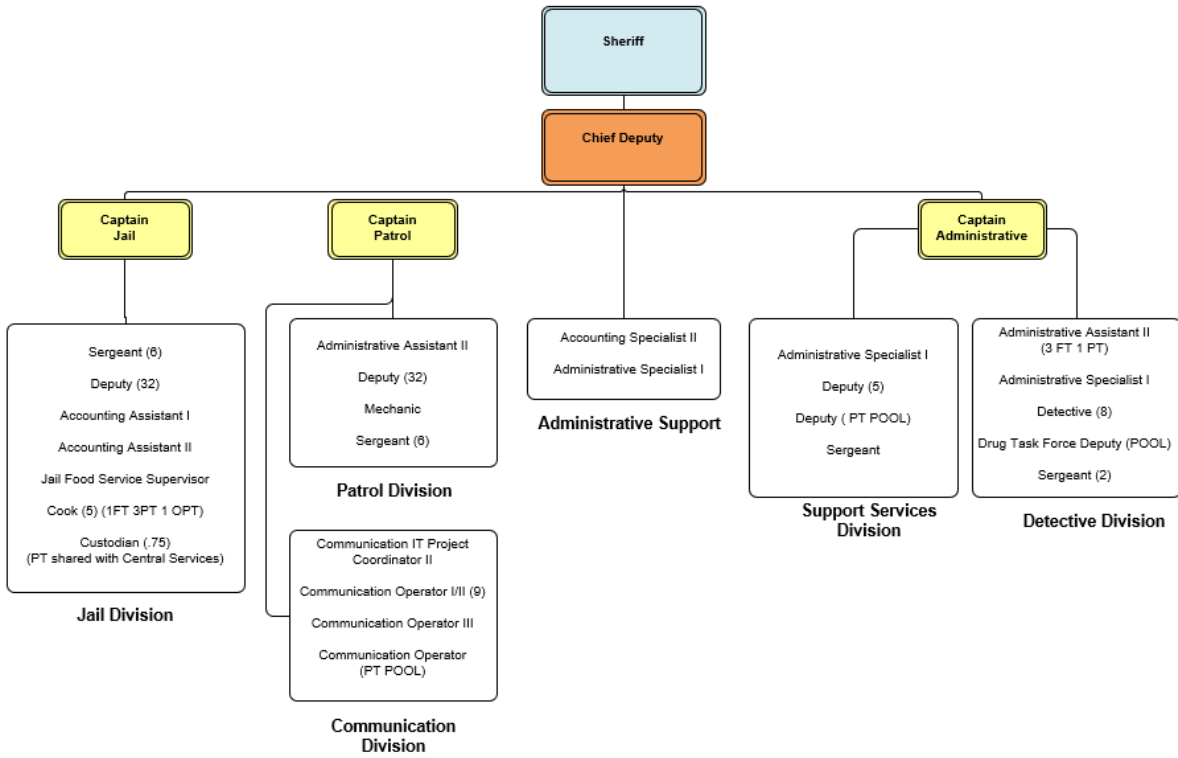
FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2023 and 2024 fiscal years are as follows:

- Recognizing that the employees at the Sheriff’s Office are our number one resource. We would be unable to accomplish our mission without their continued professionalism and sacrifices.
- Continue to maintain the public’s trust and recognize our commitment to balance the protection of life, liberty, and property of the community with the rights and privileges of the individual. Through education, listening and supporting one another we will grow as community and as an agency.
- The Jefferson County Sheriff’s Office is very fortunate to receive dozens of donations from citizen’s and community-based organizations towards our various specialty units. The K-9 Unit, Honor Guard, Community Program, All Terrain Vehicles (ATV) and Dive Team are all recipients of community-based donations.
- The Sheriff’s Office and Jail Division building expansion and remodeling project will include new features. The Sheriff’s Office major renovation project was in 1991. 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

	2022 Actual	2023 Estimate	2023	2024	Change from 2023	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	209,047	1,045,169	1,137,169	1,106,773	(30,396)	-2.67%
Fines, Forfeitures & Penalties	383,197	353,500	353,500	388,000	34,500	9.76%
Public Charges	660,186	572,327	572,327	624,860	52,533	9.18%
Intergovernmental Charges	331,312	286,845	286,845	761,715	474,870	165.55%
Misc. Revenues	116,170	79,197	53,750	39,410	(14,340)	-26.68%
Other Financing Sources	-	704,269	1,350,114	1,115,307	(234,807)	-17.39%
Total Revenues	1,699,912	3,041,307	3,753,705	4,036,065	282,360	7.52%
Expenditures						
Personnel Expenses	12,811,495	14,038,125	14,038,125	15,333,013	1,294,888	9.22%
Purchased Services	864,288	978,527	978,527	980,473	1,946	0.20%
Operating Costs	1,584,798	2,289,710	2,381,710	1,582,496	(799,214)	-33.56%
Interdept. Charges	336,170	319,731	319,731	357,673	37,942	11.87%
Other Expenses	191,241	172,277	172,277	188,925	16,648	9.66%
Capital Items	474,674	1,127,032	1,127,032	194,427	(932,605)	-82.75%
Other Financing Uses	-	673,198	647,751	979,749	331,998	51.25%
Total Expenditures	16,262,667	19,598,600	19,665,152	19,616,756	(48,396)	-0.25%
Property Taxes	14,199,183	15,871,448	15,871,448	15,461,264	(410,184)	-2.58%
Addition to (Use of) Fund Balance	(363,571)	(685,845)	(40,000)	(119,427)		

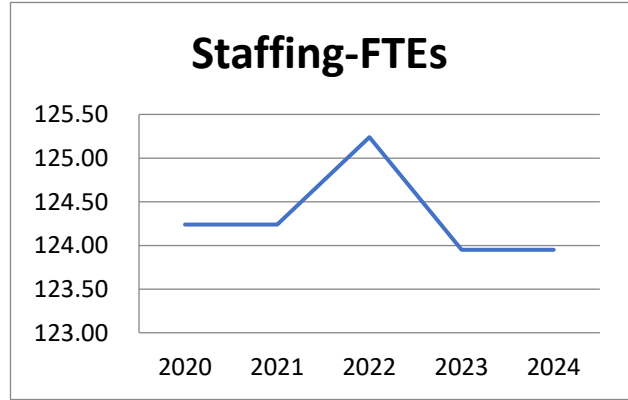
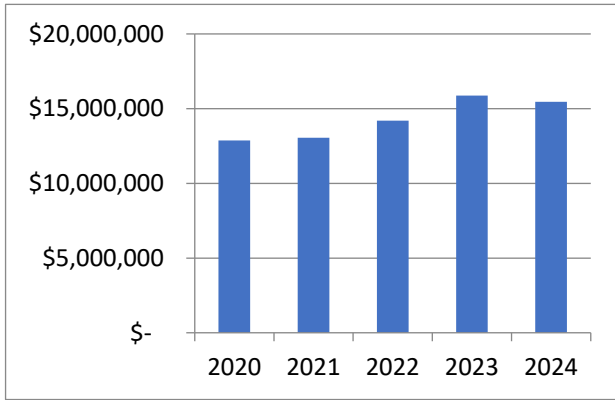
Summary Highlights

The 2024 budget provides \$15,461,264 in tax levy, which is a \$410,184 decrease in levy from the 2023 adopted budget. This decrease is due to a shift in funding from tax levy to new state shared revenue which is intended for law enforcement.

Summary of Capital Items:

\$ 30,000	Coban server replacement
17,000	Straddle lift
7,391	Avon Flex Body Cameras
7,936	Evidence server
50,000	Transport van
7,100	Forensics laptop
50,000	Installment #1 of 3 for jail yard
<u>25,000</u>	Replacement vehicle for Drug Task Force
\$ 194,427	Total

Summary of Property Tax Levy and FTEs



Sheriff Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
13101 -Sheriff								
REVENUES								
411100		General Property Taxes	7,305,897	4,155,315	8,310,629	8,310,629	7,353,445	7,353,445
421001		State Aid	43,196	-	25,000	25,000	25,000	25,000
421001	31101	State Aid	10,728	-	12,500	12,500	12,500	12,500
421001	31102	State Aid	-	-	3,500	3,500	3,500	3,500
421014		State Aid Wages Allocation	9,441	3,054	11,117	11,117	11,758	11,758
421042		State Aid Police Training	12,800	-	14,750	14,750	15,000	15,000
421058	31101	State Aid - Prior Year	5,402	8,963	-	-	9,000	9,000
421090		State Aid Pass Through	23,771	-	3,000	3,000	10,000	10,000
424001	22221	Federal Grants	-	-	469,702	469,702	-	-
424001	22241	Federal Grants	-	-	-	92,000	-	-
425001		State Shared Revenues	-	-	-	-	936,265	936,265
441002		Co Ordinance Forfeiture	223,901	70,714	200,000	200,000	230,000	230,000
441003		Co Share Of State Fines	138,340	56,437	135,500	135,500	137,000	137,000
441012		Parking Violations	-	550	-	-	-	-
442010		Restitution Revenue	11,101	3,539	5,000	5,000	8,000	8,000
451034		Badge Replacement Fee	125	781	250	250	400	400
451409		Subpoenaed/Witness Fees	167	-	500	500	500	500
452003		Accident Report Fees	2,403	757	2,500	2,500	2,500	2,500
452004		Photo Fees	1,202	510	3,327	3,327	3,100	3,100
452005		Police Escort Fees	-	255	-	-	500	500
452007		Warrant/Service Fees	12,303	6,179	10,500	10,500	12,000	12,000
452009		False Alarm Penalty	775	900	1,000	1,000	1,000	1,000
452021		Community Protection Charges	3,836	522	2,000	2,000	4,000	4,000
452024		Tow Bill Reimbursement	500	-	1,000	1,000	1,000	1,000
472006		Municipal Protect Services	4,306	-	-	-	1,000	1,000
472007		Municipal Other Charges	25,761	2,302	-	-	15,000	15,000
474003		Prisoner Transport	14,954	7,006	15,000	15,000	18,500	18,500
474026		Dept Misc Charges	200	-	-	-	200	200
474130		Propane Gas Sale	585	545	500	500	1,000	1,000
474200		Copying & Printing Interdepa	120	60	150	150	120	120
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	2,195	-	-	400	400
483009		Sale of Vehicles	4,466	908	-	-	2,500	2,500
484001		Insurance Recovery	32,473	-	10,000	10,000	12,000	12,000
486001		Vending Commission	112	-	-	-	-	-
699999		Budgetary Fund Balance	-	-	14,285	14,285	119,427	119,427
REVENUES TOTAL			7,891,997	4,324,493	9,284,710	9,376,710	8,949,615	8,949,615
EXPENDITURES								
511110		Salary-Permanent Regular	399,278	213,816	447,877	447,877	350,212	350,212
511210		Wages-Regular	3,431,618	1,561,251	4,094,100	4,094,100	4,398,884	4,398,884
511220		Wages-Overtime	101,970	31,468	566,739	566,739	772,718	772,718
511220	31101	Wages-Overtime	26,814	3,657	-	-	-	-
511220	31102	Wages-Overtime	2,079	-	-	-	-	-
511220	31105	Wages-Overtime	386,792	246,407	-	-	-	-
511220	31106	Wages-Overtime	13,268	10,666	-	-	-	-
511220	31107	Wages-Overtime	39,748	17,021	-	-	-	-
511330		Wages-Longevity Pay	12,912	848	13,357	13,357	12,519	12,519
SALARIES TOTAL			4,414,480	2,085,135	5,122,073	5,122,073	5,534,332	5,534,332
512141		Social Security	288,711	126,465	365,461	365,461	405,267	405,267
512141	31101	Social Security	1,996	274	-	-	-	-
512141	31102	Social Security	152	-	-	-	-	-
512141	31105	Social Security	28,669	18,089	-	-	-	-
512141	31106	Social Security	981	787	-	-	-	-
512141	31107	Social Security	3,446	1,244	-	-	-	-
512142		Retirement (Employer)	446,092	209,133	636,288	636,288	714,569	714,569
512142	31101	Retirement (Employer)	3,239	484	-	-	-	-
512142	31102	Retirement (Employer)	251	-	-	-	-	-
512142	31105	Retirement (Employer)	46,902	32,596	-	-	-	-
512142	31106	Retirement (Employer)	1,617	1,412	-	-	-	-
512142	31107	Retirement (Employer)	5,763	2,254	-	-	-	-
512144		Health Insurance	768,182	394,924	1,185,891	1,185,891	1,029,952	1,029,952
512144	31101	Health Insurance	3,034	154	-	-	-	-
512144	31102	Health Insurance	347	-	-	-	-	-
512144	31105	Health Insurance	59,006	44,438	-	-	-	-
512144	31106	Health Insurance	1,902	1,563	-	-	-	-
512144	31107	Health Insurance	7,928	2,534	-	-	-	-

Sheriff Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
512145		Life Insurance	1,330	549	1,680	1,680	1,426	1,426
512145	31101	Life Insurance	11	0	-	-	-	-
512145	31102	Life Insurance	1	-	-	-	-	-
512145	31105	Life Insurance	126	84	-	-	-	-
512145	31106	Life Insurance	4	3	-	-	-	-
512145	31107	Life Insurance	19	4	-	-	-	-
512146		Workers Compensation	3,891	22,952	-	-	-	-
512149		Trust Account Payments	6,783	6,578	10,617	10,617	-	-
512151		HSA Contribution	39,794	-	-	-	43,608	43,608
512151	31105	HSA Contribution	2,673	-	-	-	-	-
512151	31106	HSA Contribution	121	-	-	-	-	-
512151	31107	HSA Contribution	200	-	-	-	-	-
512153		HRA Contribution	-	3,601	-	-	-	-
512173		Dental Insurance	43,755	21,455	62,052	62,052	59,256	59,256
512173	31101	Dental Insurance	162	45	-	-	-	-
512173	31102	Dental Insurance	8	-	-	-	-	-
512173	31105	Dental Insurance	3,467	2,217	-	-	-	-
512173	31106	Dental Insurance	129	104	-	-	-	-
512173	31107	Dental Insurance	363	149	-	-	-	-
512174		Hazardous Pay	3,600	-	-	-	-	-
512195		Uniform Allowance	38,942	15,576	45,000	45,000	46,400	46,400
		FRINGE TOTAL	1,813,597	909,668	2,306,989	2,306,989	2,300,479	2,300,479
		TOTAL SALARIES AND FRINGES	6,228,077	2,994,802	7,429,061	7,429,061	7,834,810	7,834,810
521211		Medical & Dental	4,501	1,890	4,000	4,000	-	-
521219		Other Professional Serv	11,065	4,602	10,000	10,000	13,825	13,825
521253		Blood Tests	2,658	1,267	3,500	3,500	3,500	3,500
521296		Computer Support	69,166	72,924	108,925	108,925	86,925	86,925
521337		Proctor Fees	5,398	625	4,000	4,000	3,000	3,000
529160		Interpreter Fee	217	-	-	-	500	500
529170		Grounds Keeping Charges	-	-	5,611	5,611	5,241	5,241
529298		Confidential Funds	-	-	500	500	500	500
529306		Pass Through Payments	20,455	-	-	-	-	-
531002		Vendor Comm Pass-Thru	112	-	250	250	250	250
531003		Notary Public Related	160	120	200	200	200	200
531268		Dog Expenses	3,000	2,481	1,500	1,500	3,000	3,000
531271		Cat Scale Weighing	-	13	150	150	150	150
531298		United Parcel Service	298	68	450	450	400	400
531303		Computer Equipmt & Software	33,761	35,680	43,950	43,950	14,350	14,350
531304		Noncapital Auto	103,189	131,873	179,150	179,150	10,000	10,000
531304	31104	Noncapital Auto	-	16,230	-	-	-	-
531309		Plate Renewal Fees	624	248	2,100	2,100	2,100	2,100
531311		Postage & Box Rent	2,907	1,856	5,300	5,300	4,500	4,500
531312		Office Supplies	11,558	5,255	11,500	11,500	12,000	12,000
531313		Printing & Duplicating	4,520	1,542	4,500	4,500	4,500	4,500
531314		Small Items Of Equipment	48,850	70,252	105,781	105,781	66,985	66,985
531314	22241	Small Items Of Equipment	-	51,808	-	92,000	-	-
531314	31101	Small Items Of Equipment	6	-	2,000	2,000	2,050	2,050
531314	31102	Small Items Of Equipment	-	-	275	275	375	375
531314	31109	Small Items Of Equipment	-	1,366	3,500	3,500	3,000	3,000
531316		Investigative Supplies	1,469	1,410	1,750	1,750	1,800	1,800
531317		Ammo Guns Leather	43,978	32,006	39,868	39,868	49,788	49,788
531321		Publication Of Legal Notice	-	-	400	400	400	400
531324		Membership Dues	1,507	1,348	1,000	1,000	1,775	1,775
531326		Advertising	1,841	488	3,000	3,000	1,500	1,500
531332		Bulletproof Vests (Pass Thru)	3,316	-	3,000	3,000	3,000	3,000
531346		Clothing & Uniform	556	240	500	500	500	500
531348		Educational Supplies	4,136	368	3,500	3,500	3,500	3,500
531349		Other Operating Expenses	-	-	1,500	1,500	1,500	1,500
531351		Gas/Diesel	204,712	75,234	165,000	165,000	190,000	190,000
531351	31101	Gas/Diesel	801	134	800	800	850	850
531351	31102	Gas/Diesel	35	-	250	250	300	300
532325		Registration	11,639	12,263	29,395	29,395	34,925	34,925
532325	31102	Registration	-	-	-	-	50	50
532332		Mileage	-	-	400	400	-	-
532334		Commercial Travel	1,730	507	-	-	600	600
532335		Meals	1,779	414	2,500	2,500	2,500	2,500
532335	31101	Meals	-	-	156	156	-	-
532335	31102	Meals	-	-	-	-	55	55
532336		Lodging	9,208	2,078	7,000	7,000	9,000	9,000
532336	31101	Lodging	-	-	275	275	-	-
532336	31102	Lodging	-	-	-	-	125	125
532339		Other Travel & Tolls	511	226	500	500	500	500

Sheriff Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
532340		Contracted Extraditions	20,381	15,267	17,500	17,500	25,000	25,000
533225		Telephone & Fax	24,581	10,728	30,160	30,160	27,400	27,400
535242		Maintain Machinery & Equip	82,432	31,623	69,000	69,000	12,000	12,000
535267		Motorcycle Maintenance	72	486	1,200	1,200	1,200	1,200
535352		Vehicle Parts & Repairs	59,628	32,006	63,000	63,000	67,500	67,500
535352	31102	Vehicle Parts & Repairs	-	-	1,000	1,000	1,000	1,000
535352	31104	Vehicle Parts & Repairs	23,635	728	-	-	-	-
535360		Repair & Maintenance	13,552	5,029	20,000	20,000	15,000	15,000
535360	31101	Repair & Maintenance	-	-	1,300	1,300	1,500	1,500
535360	31102	Repair & Maintenance	-	-	850	850	900	900
535368		Diving Equip Maintenance	6,676	395	5,955	5,955	5,200	5,200
536539		Other Rents & Leases	5	5	-	-	-	-
571004		IP Telephony Allocation	5,400	5,361	10,721	10,721	6,384	6,384
571005		Duplicating Allocation	758	2,152	4,304	4,304	1,280	1,280
571009		MIS PC Group Allocation	163,107	61,271	122,541	122,541	125,714	125,714
571010		MIS Systems Grp Alloc(ISIS)	43,970	22,850	45,700	45,700	56,044	56,044
591519		Other Insurance	87,632	51,120	100,848	100,848	108,690	108,690
591519	31101	Other Insurance	343	170	397	397	370	370
591519	31102	Other Insurance	164	81	191	191	177	177
591519	31110	Other Insurance	-	1,500	-	-	-	-
591520		Liability Claims	38,852	14,641	-	-	-	-
		OPERATING EXPENDITURES	1,180,849	782,227	1,252,603	1,344,603	995,378	995,378
594810		Capital Equipment	10,375	-	12,000	12,000	24,391	24,391
594811		Capital Automobiles	339,964	42,379	113,844	113,844	50,000	50,000
594811	22221	Capital Automobiles	-	469,702	469,702	469,702	-	-
594818		Capital Computer	4,893	-	7,500	7,500	45,036	45,036
		CAPITAL OUTLAY EXPENDITURES	355,232	512,081	603,046	603,046	119,427	119,427
		EXPENDITURES TOTAL	7,764,158	4,289,110	9,284,710	9,376,710	8,949,615	8,949,615
		REVENUES	7,891,997	4,324,493	9,284,710	9,376,710	8,949,615	8,949,615
		EXPENDITURES	7,764,158	4,289,110	9,284,710	9,376,710	8,949,615	8,949,615
TOTAL BUSINESS UNIT-13101 -Sheriff			(127,839)	(35,382)	-	-	-	-
13102 -Support Services Division								
REVENUES								
411100		General Property Taxes	811,200	385,511	771,023	771,023	932,770	932,770
452001		Sheriff Service Fees	32,644	15,115	30,000	30,000	35,000	35,000
473013		Other Govt Service Fees	4,800	1,965	5,000	5,000	5,500	5,500
474004		Department Paper Service	19,059	9,730	19,000	19,000	20,000	20,000
481001		Interest & Dividends	3	-	-	-	-	-
		REVENUES TOTAL	867,706	412,321	825,023	825,023	993,270	993,270
EXPENDITURES								
511210		Wages-Regular	531,526	218,083	526,661	526,661	639,502	639,502
511220		Wages-Overtime	37,090	15,380	16,988	16,988	42,210	42,210
511330		Wages-Longevity Pay	1,813	-	2,021	2,021	1,319	1,319
		SALARIES TOTAL	570,429	233,463	545,671	545,671	683,030	683,030
512141		Social Security	38,196	17,359	38,843	38,843	50,258	50,258
512142		Retirement (Employer)	49,259	23,294	66,320	66,320	76,842	76,842
512144		Health Insurance	80,319	49,108	124,405	124,405	126,355	126,355
512145		Life Insurance	113	29	128	128	76	76
512146		Workers Compensation	5,130	-	-	-	-	-
512149		Trust Account Payments	707	627	1,114	1,114	-	-
512151		HSA Contribution	4,688	-	-	-	5,330	5,330
512153		HRA Contribution	-	852	-	-	-	-
512173		Dental Insurance	4,608	2,676	6,036	6,036	7,140	7,140
512174		Hazardous Pay	320	-	-	-	-	-
512195		Uniform Allowance	5,561	2,666	6,200	6,200	7,100	7,100
		FRINGE TOTAL	188,900	96,611	243,047	243,047	273,101	273,101
		TOTAL SALARIES AND FRINGES	759,329	330,073	788,718	788,718	956,131	956,131
531100		Permits Purchased	-	100	100	100	150	150
531314		Small Items Of Equipment	-	-	500	500	350	350
531351		Gas/Diesel	2,153	633	2,500	2,500	2,300	2,300
532325		Registration	875	1,180	1,050	1,050	1,150	1,150

Sheriff Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
532335		Meals	86	158	480	480	328	328
532336		Lodging	282	540	768	768	700	700
532339		Other Travel & Tolls	7	12	100	100	50	50
533225		Telephone & Fax	217	53	700	700	350	350
535242		Maintain Machinery & Equip	4,601	4,477	4,600	4,600	5,125	5,125
571004		IP Telephony Allocation	5,962	1,911	3,821	3,821	3,493	3,493
571009		MIS PC Group Allocation	5,953	3,604	7,208	7,208	8,874	8,874
571010		MIS Systems Grp Alloc(ISIS)	6,519	3,309	6,618	6,618	8,116	8,116
591519		Other Insurance	6,519	2,821	7,860	7,860	6,153	6,153
		OPERATING EXPENDITURES	33,175	18,797	36,305	36,305	37,139	37,139
		EXPENDITURES TOTAL	792,504	348,871	825,023	825,023	993,270	993,270
		REVENUES	867,706	412,321	825,023	825,023	993,270	993,270
		EXPENDITURES	792,504	348,871	825,023	825,023	993,270	993,270
		TOTAL BUSINESS UNIT-13102 -Support Services Division	(75,203)	(63,450)	(0)	(0)	(0)	(0)
13103 -Dispatch & Communications								
REVENUES								
411100		General Property Taxes	1,178,492	693,848	1,387,695	1,387,695	1,352,261	1,352,261
421001		State Aid	-	-	400,000	400,000	-	-
699700	90030	Resv Applied Operating	-	-	-	-	627,551	627,551
		REVENUES TOTAL	1,178,492	693,848	1,787,695	1,787,695	1,979,812	1,979,812
EXPENDITURES								
511210		Wages-Regular	603,338	342,509	674,749	674,749	703,887	703,887
511220		Wages-Overtime	91,011	40,231	130,948	130,948	96,340	96,340
511330		Wages-Longevity Pay	1,910	156	1,910	1,910	2,055	2,055
		SALARIES TOTAL	696,260	382,896	807,607	807,607	802,281	802,281
512141		Social Security	51,394	27,981	58,077	58,077	58,944	58,944
512142		Retirement (Employer)	44,214	24,209	53,732	53,732	56,078	56,078
512144		Health Insurance	134,062	84,849	190,647	190,647	178,383	178,383
512145		Life Insurance	283	131	292	292	251	251
512151		HSA Contribution	7,177	-	-	-	7,753	7,753
512173		Dental Insurance	7,316	4,320	9,276	9,276	9,792	9,792
512195		Uniform Allowance	1,313	389	1,500	1,500	1,500	1,500
		FRINGE TOTAL	245,758	141,879	313,525	313,525	312,702	312,702
		TOTAL SALARIES AND FRINGES	942,017	524,775	1,121,131	1,121,131	1,114,983	1,114,983
521292		Dispatch/Communications	13,469	6,475	14,190	14,190	14,340	14,340
521296		Computer Support	3,741	1,922	4,000	4,000	4,400	4,400
531303		Computer Equipmt & Software	-	-	40,190	40,190	190	190
531303	90030	Computer Equipmt & Software	-	-	627,551	627,551	-	-
531314		Small Items Of Equipment	3,269	1,098	8,500	8,500	5,500	5,500
531324		Membership Dues	-	-	250	250	-	-
531368		Cell 911 Service Charges	16,247	8,123	16,500	16,500	16,500	16,500
532325		Registration	298	414	1,500	1,500	2,000	2,000
532332		Mileage	-	-	350	350	200	200
532335		Meals	10	-	300	300	100	100
532336		Lodging	-	250	750	750	-	-
533222		Electric	17,611	7,275	16,000	16,000	18,000	18,000
533225		Telephone & Fax	5,943	2,276	6,750	6,750	6,300	6,300
533226		Propane	2,236	(148)	4,000	4,000	3,000	3,000
533235		Storm Water Utility	46	19	105	105	75	75
535242		Maintain Machinery & Equip	28,601	19,168	34,710	34,710	162,553	162,553
536539		Other Rents & Leases	21,391	19,644	27,000	27,000	27,000	27,000
571004		IP Telephony Allocation	1,687	1,221	2,441	2,441	1,807	1,807
571009		MIS PC Group Allocation	10,715	5,406	10,812	10,812	16,269	16,269
571010		MIS Systems Grp Alloc(ISIS)	7,701	3,909	7,818	7,818	9,588	9,588
591519		Other Insurance	8,657	5,626	10,398	10,398	12,211	12,211
594950	90030	Operating Reserve	-	-	-	-	564,796	564,796
		OPERATING EXPENDITURES	141,623	82,677	834,115	834,115	864,829	864,829
594810		Capital Equipment	-	-	500,000	500,000	-	-
594810	90030	Capital Equipment	75,735	12,238	13,986	13,986	-	-
594818	31910	Capital Computer	-	3,382	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	75,735	15,620	513,986	513,986	-	-

Sheriff Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES TOTAL			1,159,376	623,072	2,469,232	2,469,232	1,979,812	1,979,812
REVENUES			1,178,492	693,848	1,787,695	1,787,695	1,979,812	1,979,812
EXPENDITURES			1,159,376	623,072	2,469,232	2,469,232	1,979,812	1,979,812
TOTAL BUSINESS UNIT-13103 -Dispatch & Communicati			(19,116)	(70,775)	681,537	681,537	0	0

13104 -Storage Facility

REVENUES								
411100		General Property Taxes	45,255	28,094	56,188	56,188	66,523	66,523
474120		Sheriff Interdepart Billed	2,000	2,000	2,000	2,000	2,000	2,000
484001		Insurance Recovery	-	3,870	-	-	-	-
REVENUES TOTAL			47,255	33,964	58,188	58,188	68,523	68,523
EXPENDITURES								
521296		Computer Support	3,900	-	4,880	4,880	7,000	7,000
529170		Grounds Keeping Charges	-	1,895	-	-	-	-
529298		Confidential Funds	7,500	10,000	10,000	10,000	15,000	15,000
531314		Small Items Of Equipment	3,383	3,225	3,506	3,506	1,475	1,475
531320		Safety Supplies	1,581	-	1,680	1,680	1,680	1,680
533222		Electric	6,550	2,874	6,000	6,000	7,000	7,000
533224		Natural Gas	3,432	1,707	3,500	3,500	3,800	3,800
533225		Telephone & Fax	962	368	1,100	1,100	1,100	1,100
535242		Maintain Machinery & Equip	2,223	346	2,320	2,320	2,320	2,320
535247		Building Repair & Maint	385	65	390	390	390	390
535247	31104	Building Repair & Maint	-	3,870	-	-	-	-
535297		Refuse Collection	816	391	850	850	1,000	1,000
535344		Household & Janitorial Supp	998	320	1,136	1,136	1,136	1,136
571009		MIS PC Group Allocation	11,906	11,413	22,826	22,826	26,622	26,622
OPERATING EXPENDITURES			43,635	36,474	58,188	58,188	68,523	68,523
EXPENDITURES TOTAL			43,635	36,474	58,188	58,188	68,523	68,523
REVENUES			47,255	33,964	58,188	58,188	68,523	68,523
EXPENDITURES			43,635	36,474	58,188	58,188	68,523	68,523
TOTAL BUSINESS UNIT-13104 -Storage Facility			(3,620)	2,510	-	-	-	-

13105 -Shooting Rang

REVENUES								
411100		General Property Taxes	14,000	7,442	14,883	14,883	14,102	14,102
472014		Muni Range Rental Charge	1,425	825	1,000	1,000	1,200	1,200
REVENUES TOTAL			15,425	8,267	15,883	15,883	15,302	15,302
EXPENDITURES								
531313		Printing & Duplicating	5	-	-	-	-	-
531314		Small Items Of Equipment	1,499	2,074	4,000	4,000	4,100	4,100
531351		Gas/Diesel	-	76	-	-	-	-
533222		Electric	2,510	935	3,900	3,900	2,700	2,700
533226		Propane	4,899	2,417	4,500	4,500	5,000	5,000
535344		Household & Janitorial Supp	1,670	747	1,250	1,250	1,250	1,250
535360		Repair & Maintenance	909	152	1,200	1,200	1,100	1,100
535450		Noncapital Remodeling	708	(93)	-	-	-	-
536534		Machinery Rent & Lease	734	270	600	600	700	700
591519		Other Insurance	376	211	433	433	452	452
OPERATING EXPENDITURES			13,311	6,789	15,883	15,883	15,302	15,302
EXPENDITURES TOTAL			13,311	6,789	15,883	15,883	15,302	15,302
REVENUES			15,425	8,267	15,883	15,883	15,302	15,302
EXPENDITURES			13,311	6,789	15,883	15,883	15,302	15,302
TOTAL BUSINESS UNIT-13105 -Shooting Rang			(2,114)	(1,478)	-	-	-	-

13106 -Jail

Sheriff Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES								
411100		General Property Taxes	4,299,318	2,374,856	4,749,713	4,749,713	5,097,683	5,097,683
421065		State Crim Alien Assist Rev	29,382	-	13,500	13,500	13,500	13,500
421067		State Aid DNA Sample Fees	4,080	-	2,100	2,100	3,500	3,500
421073		State Aid Parole Hold/Jail	34,080	-	25,000	25,000	30,000	30,000
424001	22210	Federal Grants	31,727	-	65,000	65,000	36,750	36,750
452006		Prisoner Maint Fees	238,082	77,730	210,000	210,000	210,000	210,000
452008		Electronic Monitoring	53,074	20,083	40,000	40,000	53,000	53,000
452012		Medical Reimbursement	26,197	11,387	32,500	32,500	27,000	27,000
452017		Sent Daily Fee	79,858	37,323	75,000	75,000	85,000	85,000
452019		Telephone Fee	3,730	1,516	5,000	5,000	5,000	5,000
452020		Phone Card Reimbursement	12,146	4,271	11,000	11,000	12,000	12,000
452025		Booking Fees	23,503	10,727	24,000	24,000	27,500	27,500
452028		Hygiene Packet Fee	3,896	1,688	3,250	3,250	4,000	4,000
471210		SSA Incentive Payments	5,200	5,400	6,000	6,000	9,000	9,000
473001		Board Of Prisoners-State	190,930	45,993	160,000	160,000	180,000	180,000
473002		Board Of Prisoners-Muni	5,110	2,600	6,200	6,200	6,200	6,200
473003		Board Of Prisoners-Fed	-	-	-	-	420,000	420,000
486001		Vending Commission	201	-	250	250	250	250
699700	31602	Resv Applied Operating	-	-	100,000	100,000	-	-
699700	90030	Resv Applied Operating	-	-	-	641,537	-	-
699999		Budgetary Fund Balance	-	-	15,000	15,000	-	-
REVENUES TOTAL			5,040,514	2,593,575	5,543,513	6,185,050	6,220,383	6,220,383
EXPENDITURES								
511110		Salary-Permanent Regular	101,088	52,004	106,207	106,207	112,007	112,007
511210		Wages-Regular	2,501,248	1,280,173	2,546,087	2,546,087	2,728,949	2,728,949
511220		Wages-Overtime	663,025	312,450	357,082	357,082	708,588	708,588
511330		Wages-Longevity Pay	3,951	406	3,191	3,191	2,328	2,328
SALARIES TOTAL			3,269,313	1,645,034	3,012,567	3,012,567	3,551,871	3,551,871
512141		Social Security	244,688	118,114	219,332	219,332	264,281	264,281
512142		Retirement (Employer)	383,271	202,529	385,682	385,682	471,245	471,245
512144		Health Insurance	507,877	268,290	597,137	597,137	603,636	603,636
512145		Life Insurance	697	243	543	543	388	388
512146		Workers Compensation	7,103	3,509	-	-	-	-
512149		Trust Account Payments	5,511	5,795	8,469	8,469	-	-
512151		HSA Contribution	24,566	-	-	-	25,923	25,923
512153		HRA Contribution	-	1,975	-	-	-	-
512173		Dental Insurance	29,574	15,903	30,792	30,792	33,516	33,516
512174		Hazardous Pay	2,640	-	-	-	-	-
512195		Uniform Allowance	38,153	19,240	40,200	40,200	46,000	46,000
FRINGE TOTAL			1,244,082	635,596	1,282,154	1,282,154	1,444,988	1,444,988
TOTAL SALARIES AND FRINGES			4,513,395	2,280,630	4,294,721	4,294,721	4,996,859	4,996,859
521211		Medical & Dental	501,786	331,619	550,000	550,000	594,057	594,057
521211	22210	Medical & Dental	31,727	17,825	65,000	65,000	36,750	36,750
521219		Other Professional Serv	950	4,000	9,000	9,000	1,400	1,400
521296		Computer Support	38,755	20,997	40,325	40,325	47,850	47,850
529160		Interpreter Fee	306	1,079	750	750	1,500	1,500
531002		Vendor Comm Pass-Thru	201	-	-	-	-	-
531100		Permits Purchased	180	50	-	-	-	-
531265		Electronic Monitoring	12,519	4,762	8,000	8,000	10,000	10,000
531303		Computer Equipmt & Software	-	707	-	-	250	250
531314		Small Items Of Equipment	27,119	18,945	34,344	34,344	36,344	36,344
531331		State Crim Alien Assist Exp	4,407	-	2,025	2,025	2,050	2,050
532325		Registration	2,303	2,301	5,000	5,000	6,000	6,000
532332		Mileage	198	-	-	-	-	-
532335		Meals	2,389	1,569	2,500	2,500	2,750	2,750
532336		Lodging	90	-	1,200	1,200	1,200	1,200
533221		Water	18,639	8,460	19,000	19,000	19,000	19,000
533222		Electric	124,181	47,516	118,000	118,000	120,000	120,000
533223		Sewer	22,794	10,260	23,000	23,000	23,000	23,000
533224		Natural Gas	71,636	28,446	48,500	48,500	60,000	60,000
533225		Telephone & Fax	1,329	405	3,000	3,000	1,800	1,800
533227		Laundry	32,766	16,221	34,020	34,020	32,400	32,400
533235		Storm Water Utility	1,889	944	1,900	1,900	1,900	1,900
533237		Cable Television	-	1,810	3,400	3,400	3,600	3,600
535242		Maintain Machinery & Equip	4,846	4,254	6,610	6,610	18,855	18,855
535247		Building Repair & Maint	810	330	750	750	750	750

Sheriff Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
535297		Refuse Collection	6,368	3,350	5,800	5,800	7,000	7,000
535344		Household & Janitorial Supp	34,301	23,044	41,050	41,050	48,000	48,000
535349		Other Supplies	6,921	3,046	6,000	6,000	500	500
535360		Repair & Maintenance	4,945	3,532	5,000	5,000	6,500	6,500
571004		IP Telephony Allocation	7,200	3,821	7,642	7,642	10,840	10,840
571009		MIS PC Group Allocation	27,383	14,417	28,833	28,833	35,496	35,496
571010		MIS Systems Grp Alloc(ISIS)	30,594	15,529	31,058	31,058	38,088	38,088
591519		Other Insurance	39,461	21,701	47,085	47,085	45,645	45,645
591520		Liability Claims	3,169	29,158	-	-	10,000	10,000
594950	31602	Operating Reserve	-	-	100,000	100,000	-	-
OPERATING EXPENDITURES			1,062,161	640,098	1,248,792	1,248,792	1,223,525	1,223,525
EXPENDITURES TOTAL			5,575,556	2,920,728	5,543,513	5,543,513	6,220,383	6,220,383
REVENUES			5,040,514	2,593,575	5,543,513	6,185,050	6,220,383	6,220,383
EXPENDITURES			5,575,556	2,920,728	5,543,513	5,543,513	6,220,383	6,220,383
TOTAL BUSINESS UNIT-13106 -Jail			535,042	327,153	-	(641,537)	-	-

13107 -Jail Kitchen

REVENUES								
411100		General Property Taxes	545,021	290,658	581,316	581,316	644,479	644,479
452013		Public Kitchen Charges	558	672	500	500	800	800
474011		Dept Kitchen Charges	2,355	575	1,500	1,500	1,500	1,500
485200	31701	Donations Restricted	6,714	6,250	10,000	10,000	10,000	10,000
REVENUES TOTAL			554,647	298,155	593,316	593,316	656,779	656,779

EXPENDITURES								
511110		Salary-Permanent Regular	81,001	41,064	84,401	84,401	86,313	86,313
511210		Wages-Regular	145,729	76,107	150,182	150,182	158,379	158,379
511220		Wages-Overtime	12,239	749	10,620	10,620	16,791	16,791
511330		Wages-Longevity Pay	375	-	375	375	375	375
SALARIES TOTAL			239,345	117,920	245,578	245,578	261,857	261,857
512141		Social Security	17,366	8,106	16,815	16,815	18,359	18,359
512142		Retirement (Employer)	15,591	8,019	16,451	16,451	18,592	18,592
512144		Health Insurance	83,401	55,115	101,584	101,584	102,995	102,995
512145		Life Insurance	130	72	133	133	134	134
512151		HSA Contribution	-	-	-	-	4,361	4,361
512173		Dental Insurance	4,265	2,466	4,932	4,932	4,932	4,932
512195		Uniform Allowance	695	439	1,000	1,000	1,000	1,000
FRINGE TOTAL			121,447	74,217	140,916	140,916	150,372	150,372
TOTAL SALARIES AND FRINGES			360,792	192,137	386,493	386,493	412,230	412,230

521219		Other Professional Serv	1,999	1,112	4,955	4,955	3,000	3,000
531100		Permits Purchased	-	-	-	-	632	632
531314		Small Items Of Equipment	3,722	894	3,000	3,000	40,350	40,350
531322		Subscriptions	-	-	100	100	100	100
531324		Membership Dues	75	-	50	50	-	-
531343		Food	187,046	130,707	175,000	175,000	175,000	175,000
531343	31701	Food	6,714	6,250	10,000	10,000	-	-
533225		Telephone & Fax	-	-	75	75	-	-
535242		Maintain Machinery & Equip	3,240	484	3,240	3,240	10,240	10,240
535360		Repair & Maintenance	-	-	-	-	3,000	3,000
536533		Equipment Rent & Lease	-	-	100	100	400	400
571004		IP Telephony Allocation	225	106	212	212	241	241
571009		MIS PC Group Allocation	3,572	1,802	3,604	3,604	4,437	4,437
571010		MIS Systems Grp Alloc(ISIS)	3,518	1,786	3,572	3,572	4,380	4,380
591519		Other Insurance	2,417	1,269	2,915	2,915	2,769	2,769
OPERATING EXPENDITURES			212,529	144,410	206,823	206,823	244,549	244,549

EXPENDITURES TOTAL			573,321	336,548	593,316	593,316	656,779	656,779
REVENUES			554,647	298,155	593,316	593,316	656,779	656,779
EXPENDITURES			573,321	336,548	593,316	593,316	656,779	656,779
TOTAL BUSINESS UNIT-13107 -Jail Kitchen			18,674	38,392	-	-	-	-

Sheriff Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
13108 -Jail Assessment								
REVENUES								
452015		Jail County Assessments	120,717	48,383	120,000	120,000	120,000	120,000
699700		Resv Applied Operating	-	-	222,347	222,347	218,456	218,456
REVENUES TOTAL			120,717	48,383	342,347	342,347	338,456	338,456
EXPENDITURES								
521211		Medical & Dental	140,000	-	104,491	104,491	100,000	100,000
521219		Other Professional Serv	-	10,800	14,400	14,400	10,400	10,400
531303		Computer Equipmt & Software	-	-	-	-	375	375
535242		Maintain Machinery & Equip	7,434	8,500	3,500	3,500	2,200	2,200
535247		Building Repair & Maint	4,252	-	-	-	-	-
535360		Repair & Maintenance	4,609	2,861	-	-	4,700	4,700
536534		Machinery Rent & Lease	2,300	1,469	1,500	1,500	2,700	2,700
594950		Operating Reserve	-	-	218,456	218,456	168,081	168,081
OPERATING EXPENDITURES			158,595	23,630	342,347	342,347	288,456	288,456
594810		Capital Equipment	-	-	-	-	50,000	50,000
594822		Capital Improvement Building	6,840	-	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			6,840	-	-	-	50,000	50,000
EXPENDITURES TOTAL			165,434	23,630	342,347	342,347	338,456	338,456
REVENUES			120,717	48,383	342,347	342,347	338,456	338,456
EXPENDITURES			165,434	23,630	342,347	342,347	338,456	338,456
TOTAL BUSINESS UNIT-13108 -Jail Assessment			44,718	(24,753)	-	-	-	-

13109 -Donations								
REVENUES								
485200	31901	Donations Restricted	20,146	5,600	-	-	4,800	4,800
485200	31902	Donations Restricted	41,601	2,015	-	-	2,025	2,025
485200	31904	Donations Restricted	175	-	-	-	500	500
485200	31907	Donations Restricted	3,175	-	-	-	235	235
699700	31901	Resv Applied Operating	-	-	62,315	62,315	-	-
699700	31902	Resv Applied Operating	-	-	14,590	14,590	-	-
699700	31904	Resv Applied Operating	-	-	2,380	2,380	-	-
699700	31906	Resv Applied Operating	-	-	94	94	-	-
699700	31907	Resv Applied Operating	-	-	-	4,308	-	-
699700	31908	Resv Applied Operating	-	-	624	624	724	724
REVENUES TOTAL			65,097	7,615	80,003	84,311	8,284	8,284
EXPENDITURES								
521219	31901	Other Professional Serv	232	281	-	-	1,000	1,000
521219	31902	Other Professional Serv	130	-	-	-	-	-
521219	31907	Other Professional Serv	68	-	-	-	35	35
531268	31901	Dog Expenses	2,139	33	-	-	1,000	1,000
531314	31901	Small Items Of Equipment	1,892	4,239	-	-	2,800	2,800
531314	31902	Small Items Of Equipment	23,716	1,636	-	-	1,900	1,900
531314	31904	Small Items Of Equipment	1,259	355	-	-	500	500
531348	31902	Educational Supplies	-	99	-	-	125	125
532325	31907	Registration	-	115	-	-	200	200
532335	31902	Meals	50	-	-	-	-	-
535368	31907	Diving Equip Maintenance	5,140	1,653	-	-	-	-
594950	31901	Operating Reserve	-	-	62,315	62,315	-	-
594950	31902	Operating Reserve	-	-	14,590	14,590	-	-
594950	31904	Operating Reserve	-	-	2,380	2,380	-	-
594950	31906	Operating Reserve	-	-	94	94	-	-
594950	31907	Operating Reserve	-	-	4,308	4,308	-	-
594950	31908	Operating Reserve	-	-	624	624	724	724
OPERATING EXPENDITURES			34,626	8,412	84,311	84,311	8,284	8,284
594810	31902	Capital Equipment	13,000	-	-	-	-	-
594811	31901	Capital Automobiles	-	805	-	-	-	-
594814	31901	Capital Canine	12,550	-	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			25,550	805	-	-	-	-
EXPENDITURES TOTAL			60,176	9,217	84,311	84,311	8,284	8,284

Sheriff Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES			65,097	7,615	80,003	84,311	8,284	8,284
EXPENDITURES			60,176	9,217	84,311	84,311	8,284	8,284
TOTAL BUSINESS UNIT-13109 -Donations			(4,922)	1,602	4,308	-	-	-
13110 -Drug Education								
REVENUES								
474120		Sheriff Interdepart Billed	1,625	-	-	-	-	-
481001		Interest & Dividends	27	40	-	-	-	-
611103		Operating Transfer In	-	-	1,000	1,000	-	-
699700		Resv Applied Operating	-	-	27	27	(717)	(717)
699992		Balance Forward Prior Year	-	-	1,690	1,690	1,717	1,717
REVENUES TOTAL			1,652	40	2,717	2,717	1,000	1,000
EXPENDITURES								
531266		Dare Education	1,625	-	1,000	1,000	1,000	1,000
594950		Operating Reserve	-	-	1,717	1,717	-	-
OPERATING EXPENDITURES			1,625	-	2,717	2,717	1,000	1,000
EXPENDITURES TOTAL			1,625	-	2,717	2,717	1,000	1,000
REVENUES			1,652	40	2,717	2,717	1,000	1,000
EXPENDITURES			1,625	-	2,717	2,717	1,000	1,000
TOTAL BUSINESS UNIT-13110 -Drug Education			(27)	(40)	-	-	(0)	(0)
13111 -Drug Restitution								
REVENUES								
442002		Drug Case Reimbursement	9,855	4,459	13,000	13,000	13,000	13,000
699700		Resv Applied Operating	-	-	(3,977)	(3,977)	-	-
699992		Balance Forward Prior Year	-	-	7,560	7,560	3,977	3,977
REVENUES TOTAL			9,855	4,459	16,582	16,582	16,977	16,977
EXPENDITURES								
531351		Gas/Diesel	14,248	5,682	13,000	13,000	14,000	14,000
591519		Other Insurance	2,026	1,156	2,150	2,150	2,458	2,458
594950		Operating Reserve	-	-	1,432	1,432	520	520
OPERATING EXPENDITURES			16,275	6,838	16,582	16,582	16,977	16,977
EXPENDITURES TOTAL			16,275	6,838	16,582	16,582	16,977	16,977
REVENUES			9,855	4,459	16,582	16,582	16,977	16,977
EXPENDITURES			16,275	6,838	16,582	16,582	16,977	16,977
TOTAL BUSINESS UNIT-13111 -Drug Restitution			6,420	2,379	-	-	-	-
13112 -Vehicle Forfeiture Replacement								
REVENUES								
452016		Confiscated Property Income	-	13,500	-	-	-	-
483009		Sale of Vehicles	-	315	-	-	-	-
699700		Resv Applied Operating	-	-	-	-	315	315
699992		Balance Forward Prior Year	-	-	13,999	13,999	-	-
REVENUES TOTAL			-	13,815	13,999	13,999	315	315
EXPENDITURES								
594950		Operating Reserve	-	-	3,999	3,999	315	315
OPERATING EXPENDITURES			-	-	3,999	3,999	315	315
594811		Capital Automobiles	-	27,499	10,000	10,000	-	-
CAPITAL OUTLAY EXPENDITURES			-	27,499	10,000	10,000	-	-
EXPENDITURES TOTAL			-	27,499	13,999	13,999	315	315

Sheriff Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		REVENUES	-	13,815	13,999	13,999	315	315
		EXPENDITURES	-	27,499	13,999	13,999	315	315
TOTAL BUSINESS UNIT-13112 -Vehicle Forfeiture Replac			-	13,684	-	-	-	-

13113 -Task Force/State Grant

REVENUES								
472005	Municipal Local Match		6,810	6,810	10,000	10,000	20,000	20,000
472009	Muni State Aid Allocation		42,882	15,480	57,305	57,305	57,305	57,305
474120	Sheriff Interdepart Billed		3,190	3,190	3,190	3,190	3,190	3,190
699992	Balance Forward Prior Year		-	-	4,024	4,024	4,024	4,024
REVENUES TOTAL			52,882	25,480	74,519	74,519	84,519	84,519
EXPENDITURES								
511220	Wages-Overtime		5,082	-	18,000	18,000	18,000	18,000
	SALARIES TOTAL		5,082	-	18,000	18,000	18,000	18,000
521219	Other Professional Serv		250	150	-	-	250	250
521296	Computer Support		980	-	-	-	-	-
529298	Confidential Funds		-	-	10,000	10,000	20,000	20,000
529299	Purchase Care & Services		3,396	-	10,000	10,000	10,000	10,000
531301	Office Equipment		74	-	-	-	-	-
531303	Computer Equipmt & Software		499	-	-	-	-	-
531304	Noncapital Auto		-	492	-	-	-	-
531309	Plate Renewal Fees		-	10	500	500	500	500
531312	Office Supplies		170	27	1,000	1,000	1,000	1,000
531314	Small Items Of Equipment		6,008	1,715	3,500	3,500	3,500	3,500
531317	Ammo Guns Leather		935	-	-	-	-	-
531342	Chemical Lab & Medical Supp		-	-	-	-	500	500
532325	Registration		1,659	2,395	3,595	3,595	3,595	3,595
532336	Lodging		1,440	720	-	-	-	-
532339	Other Travel & Tolls		24	24	-	-	-	-
533224	Natural Gas		2,000	2,000	2,000	2,000	2,000	2,000
533225	Telephone & Fax		8,696	5,531	10,000	10,000	10,000	10,000
535344	Household & Janitorial Supp		-	6	-	-	-	-
535352	Vehicle Parts & Repairs		3,380	820	2,300	2,300	3,380	3,380
536539	Other Rents & Leases		8,800	-	9,600	9,600	10,000	10,000
594950	Operating Reserve		-	-	4,024	4,024	1,794	1,794
	OPERATING EXPENDITURES		38,311	13,891	56,519	56,519	66,519	66,519
594811	Capital Automobiles		7,500	8,391	-	-	-	-
	CAPITAL OUTLAY EXPENDITURES		7,500	8,391	-	-	-	-
EXPENDITURES TOTAL			50,893	22,282	74,519	74,519	84,519	84,519
REVENUES			52,882	25,480	74,519	74,519	84,519	84,519
EXPENDITURES			50,893	22,282	74,519	74,519	84,519	84,519
TOTAL BUSINESS UNIT-13113 -Task Force/State Grant			(1,989)	(3,198)	-	-	-	-

13114 -Federal Forfeiture Acct

REVENUES								
452016	Confiscated Property Income		-	1,425	-	-	20,560	20,560
481001	Interest & Dividends		3,346	4,621	25,947	500	3,700	3,700
699700	Resv Applied Operating		-	-	211,084	211,084	222,032	222,032
REVENUES TOTAL			3,346	6,046	237,032	211,584	246,292	246,292
EXPENDITURES								
529298	Confidential Funds		-	7,000	-	-	-	-
531342	Chemical Lab & Medical Supp		8,095	2,763	7,000	7,000	7,000	7,000
532325	Registration		-	-	4,000	4,000	4,000	4,000
535352	Vehicle Parts & Repairs		-	-	4,000	4,000	4,000	4,000
593399	Miscellaneous Expenditures		1,625	-	-	-	-	-
594950	Operating Reserve		-	-	222,032	196,584	206,292	206,292
	OPERATING EXPENDITURES		9,720	9,763	237,032	211,584	221,292	221,292
594811	Capital Automobiles		3,817	17,068	-	-	25,000	25,000

Sheriff Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		CAPITAL OUTLAY EXPENDITURES	3,817	17,068	-	-	25,000	25,000
		EXPENDITURES TOTAL	13,537	26,830	237,032	211,584	246,292	246,292
		REVENUES	3,346	6,046	237,032	211,584	246,292	246,292
		EXPENDITURES	13,537	26,830	237,032	211,584	246,292	246,292
TOTAL BUSINESS UNIT-13114 -Federal Forfeiture Acct			10,191	20,784	-	-	-	-
13115 -Cease Marijuana								
REVENUES								
421001		State Aid	4,441	-	-	-	-	-
699700		Resv Applied Operating	-	-	201	201	201	201
REVENUES TOTAL			4,441	-	201	201	201	201
EXPENDITURES								
511220		Wages-Overtime	2,802	-	-	-	-	-
		SALARIES TOTAL	2,802	-	-	-	-	-
529299		Purchase Care & Services	1,639	-	-	-	-	-
594950		Operating Reserve	-	-	201	201	201	201
		OPERATING EXPENDITURES	1,639	-	201	201	201	201
EXPENDITURES TOTAL			4,441	-	201	201	201	201
REVENUES			4,441	-	201	201	201	201
EXPENDITURES			4,441	-	201	201	201	201
TOTAL BUSINESS UNIT-13115 -Cease Marijuana			-	-	-	-	-	-
13116 -State Forfeiture Account								
REVENUES								
481001		Interest & Dividends	580	864	-	-	-	-
699700		Resv Applied Operating	-	-	37,027	37,027	37,027	37,027
REVENUES TOTAL			580	864	37,027	37,027	37,027	37,027
EXPENDITURES								
594950		Operating Reserve	-	-	37,027	37,027	37,027	37,027
		OPERATING EXPENDITURES	-	-	37,027	37,027	37,027	37,027
EXPENDITURES TOTAL			-	-	37,027	37,027	37,027	37,027
REVENUES			580	864	37,027	37,027	37,027	37,027
EXPENDITURES			-	-	37,027	37,027	37,027	37,027
TOTAL BUSINESS UNIT-13116 -State Forfeiture Account			(580)	(864)	-	-	-	-
13118 -Commissary								
REVENUES								
452011		Commissary Income	44,472	-	-	-	-	-
481001		Interest & Dividends	18	-	-	-	-	-
REVENUES TOTAL			44,490	-	-	-	-	-
EXPENDITURES								
531318		Inmate Benefit	28,425	-	-	-	-	-
		OPERATING EXPENDITURES	28,425	-	-	-	-	-
EXPENDITURES TOTAL			28,425	-	-	-	-	-
REVENUES			44,490	-	-	-	-	-
EXPENDITURES			28,425	-	-	-	-	-
TOTAL BUSINESS UNIT-13118 -Commissary			(16,065)	-	-	-	-	-

Sheriff Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		REVENUES	15,899,096	8,471,324	18,912,755	19,625,152	19,616,755	19,616,755
		EXPENDITURES	16,262,667	8,677,888	19,598,600	19,665,152	19,616,755	19,616,755
TOTAL Sheriff Department DEPARTMENT			363,571	206,564	685,845	40,000	0	0

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	Highly Regarded Quality of Life Goal 1	Ongoing
	Timely delivery of foreclosure list to the Finance Committee	Highly Regarded Quality of Life Goal 1	September 1 annually
	Assist taxpayers with payment arrangements according to County policy	Highly Regarded Quality of Life Goal 1	Ongoing
Implement cash receipting in Munis ERP system	Work with departments one on one to implement tailored cash receipting solutions	Transformative Government Goal 4	1st quarter 2024
Collaboration	We will encourage collaboration among departments, in our towns, cities, and municipalities and in our region	Transformative Government Goal 4	Ongoing
Property tax collection program for local municipality to use along with pet license	Working with 25/27 for a smooth transition to the new program	Transformative Government Goal 4	End of quarter 2023
Sweep Agreement with Bank	Getting additional protection on money and earning higher interest	Transformative Government Goal 2	End of quarter 2023
Positive Pay Agreement with Bank	Is designed to reduce the likelihood that an unauthorized check or ACH will be paid against your account	Transformative Government Goal 2	End of quarter 2023

PROGRAM EVALUATION

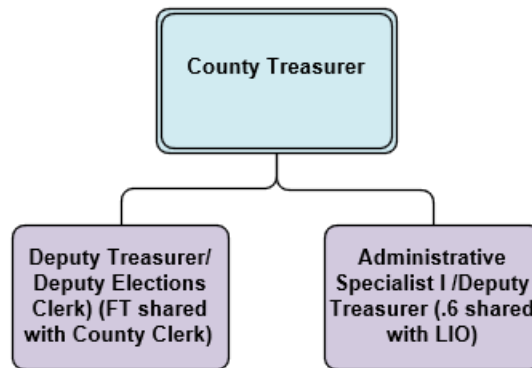
Program/Service Description	Output Measures		
	2022	2023 (Est)	2024 (Est)
Year-end balance of delinquent taxes	\$1,226,779	\$1,300,000	\$1,200,000
Investment income earned	\$1,075,856	\$1,700,000	\$1,500,000

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2023 and 2024 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

	2022 Actual	2023 Estimate	2023		Change from 2023	
			Amended Budget	2024 Budget	Amended Budget \$	%
Revenues						
Taxes	317,920	325,000	325,000	299,000	(26,000)	-8.00%
Fines, Forfeitures & Penalties	17,063	20,000	20,000	15,000	(5,000)	-25.00%
Public Charges	13,251	2,500	2,500	400	(2,100)	-84.00%
Intergovernmental Charges	-	100	100	-	(100)	0.00%
Misc. Revenues	(507,640)	1,037,000	1,037,000	1,537,000	500,000	48.22%
Total Revenues	(159,406)	1,384,600	1,384,600	1,851,400	466,800	33.71%
Expenditures						
Personnel Expenses	170,895	201,485	201,485	211,757	10,272	5.10%
Purchased Services	38,887	52,000	52,000	52,000	-	0.00%
Operating Costs	11,078	36,940	36,940	39,741	2,801	7.58%
Interdept. Charges	10,380	10,419	10,419	12,800	8,224	78.93%
Other Expenses	169	8,224	8,224	8,031	(193)	-2.35%
Total Expenditures	231,409	309,068	309,068	324,329	21,104	6.83%
Property Taxes	409,815	(1,075,532)	(1,075,532)	(1,527,071)	(451,539)	41.98%
Addition to (Use of) Fund Balance	(800,629)	-	-	-		

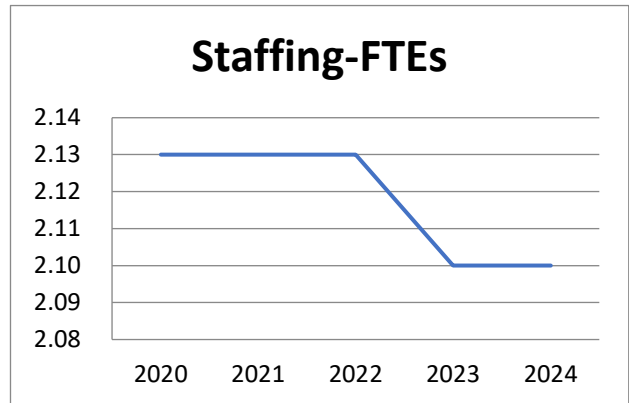
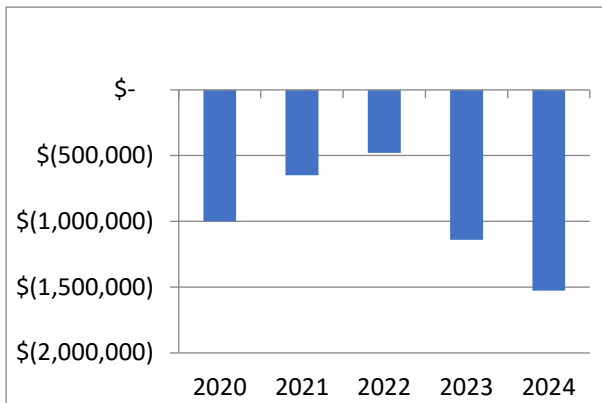
Summary Highlights:

The 2024 budget provides \$1,527,071 in tax levy savings, which is a \$451,539 increase in levy savings from the 2023 amended budget. This is mostly due to an increase in investment earnings.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Treasurer-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
13201 -County Treasurer								
REVENUES								
411100		General Property Taxes	(480,207)	(569,766)	(1,139,532)	(1,139,532)	(1,527,071)	(1,527,071)
411300		DNR Pilot	66,492	64,434	60,000	60,000	60,000	60,000
411500		Managed Forest	3,900	3,710	4,000	4,000	4,000	4,000
418100		Interest On Taxes	317,920	122,687	325,000	325,000	235,000	235,000
441030		Ag Use Conversion Penalty	17,063	4,545	20,000	20,000	15,000	15,000
451007		Treasurers Fees	670	200	400	400	400	400
481001		Interest & Dividends	1,075,856	1,307,844	1,000,000	1,000,000	1,500,000	1,500,000
481004		Fair Market Value Adjustment	(1,721,585)	95,566	-	-	-	-
486004		Miscellaneous Revenue	82	(100)	-	-	-	-
REVENUES TOTAL			(719,808)	1,029,120	269,868	269,868	287,329	287,329
EXPENDITURES								
511110		Salary-Permanent Regular	81,276	41,113	83,160	83,160	84,344	84,344
511210		Wages-Regular	37,901	27,758	52,535	52,535	64,861	64,861
511220		Wages-Overtime	166	11	-	-	67	67
511330		Wages-Longevity Pay	201	-	91	91	201	201
SALARIES TOTAL			119,543	68,882	135,786	135,786	149,474	149,474
512141		Social Security	8,456	4,912	8,971	8,971	10,630	10,630
512142		Retirement (Employer)	7,784	4,591	9,233	9,233	10,400	10,400
512144		Health Insurance	32,600	16,478	45,160	45,160	37,376	37,376
512145		Life Insurance	11	4	15	15	9	9
512151		HSA Contribution	880	-	-	-	1,551	1,551
512153		HRA Contribution	-	617	-	-	-	-
512173		Dental Insurance	1,621	1,078	2,318	2,318	2,318	2,318
FRINGE TOTAL			51,351	27,680	65,698	65,698	62,284	62,284
TOTAL SALARIES AND FRINGES			170,895	96,561	201,485	201,485	211,757	211,757
521232		Investment Advisor Fees	38,186	23,180	40,000	40,000	40,000	40,000
531298		United Parcel Service	-	-	100	100	-	-
531303		Computer Equipmt & Software	112	-	300	300	2,000	2,000
531311		Postage & Box Rent	5,598	3,688	8,000	8,000	7,000	7,000
531312		Office Supplies	608	325	1,000	1,000	2,901	2,901
531313		Printing & Duplicating	45	0	200	200	100	100
531314		Small Items Of Equipment	-	-	300	300	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	1,000	1,000
532332		Mileage	-	-	200	200	250	250
532335		Meals	38	12	40	40	40	40
532336		Lodging	-	-	400	400	1,950	1,950
533225		Telephone & Fax	-	-	100	100	100	100
535242		Maintain Machinery & Equip	533	343	200	200	500	500
571004		IP Telephony Allocation	450	213	425	425	482	482
571005		Duplicating Allocation	14	-	-	-	23	23
571009		MIS PC Group Allocation	8,334	4,205	8,410	8,410	10,353	10,353
571010		MIS Systems Grp Alloc(ISIS)	1,582	792	1,584	1,584	1,942	1,942
591519		Other Insurance	1,430	702	1,724	1,724	1,531	1,531
593256		Bank Charges	1,351	725	1,500	1,500	1,500	1,500
OPERATING EXPENDITURES			58,381	34,285	68,383	68,383	75,572	75,572
594810		Capital Equipment	-	10,874	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			-	10,874	-	-	-	-
EXPENDITURES TOTAL			229,276	141,721	269,868	269,868	287,329	287,329
REVENUES			(719,808)	1,029,120	269,868	269,868	287,329	287,329
EXPENDITURES			229,276	141,721	269,868	269,868	287,329	287,329
TOTAL BUSINESS UNIT-13201 -County Treasurer			949,084	(887,400)	(0)	(0)	0	0

13202 -Tax Deed Expense

REVENUES								
451030		Foreclosure Reimbursement	12,057	4,867	-	-	-	-
482002		Rent Of County Property	10,114	-	3,000	3,000	3,000	3,000

Treasurer-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
483005		Gain/Loss-Sale Forclosed Prpty	127,893	-	34,000	34,000	34,000	34,000
REVENUES TOTAL			150,064	4,867	37,000	37,000	37,000	37,000
EXPENDITURES								
521212		Legal	-	10	-	-	-	-
521219		Other Professional Serv	180	220	-	-	-	-
521255		Paper Service	416	523	1,000	1,000	1,000	1,000
521273		Title Search	-	1,775	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	68	36	600	600	600	600
531313		Printing & Duplicating	7	-	400	400	400	400
531321		Publication Of Legal Notice	3,970	12,602	16,000	16,000	16,000	16,000
531326		Advertising	-	-	3,000	3,000	3,000	3,000
593742		Uncollected Taxes	(2,612)	(389)	5,000	5,000	5,000	5,000
OPERATING EXPENDITURES			2,133	14,778	37,000	37,000	37,000	37,000
EXPENDITURES TOTAL			2,133	14,778	37,000	37,000	37,000	37,000
REVENUES			150,064	4,867	37,000	37,000	37,000	37,000
EXPENDITURES			2,133	14,778	37,000	37,000	37,000	37,000
TOTAL BUSINESS UNIT-13202 -Tax Deed Expense			(147,931)	9,911	-	-	-	-
13203 -Plat Books								
REVENUES								
451010		Sale Of Maps & Plat Books	516	61	2,000	2,000	-	-
451308		Postage Fees	9	-	100	100	-	-
474014		Dept Plat Book Charges	-	-	100	100	-	-
REVENUES TOTAL			525	61	2,200	2,200	-	-
EXPENDITURES								
531349		Other Operating Expenses	-	-	2,200	2,200	-	-
OPERATING EXPENDITURES			-	-	2,200	2,200	-	-
EXPENDITURES TOTAL			-	-	2,200	2,200	-	-
REVENUES			525	61	2,200	2,200	-	-
EXPENDITURES			-	-	2,200	2,200	-	-
TOTAL BUSINESS UNIT-13203 -Plat Books			(525)	(61)	-	-	-	-
REVENUES			(569,220)	1,034,048	309,068	309,068	324,329	324,329
EXPENDITURES			231,409	156,499	309,068	309,068	324,329	324,329
TOTAL Treasurer DEPARTMENT			800,629	(877,549)	(0)	(0)	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 benefits the people and communities throughout Jefferson County.

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 proctoring pesticide applicator training, dairy education, and crop education.	Transformative Government 3.2	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.	Transformative Government 1.4	Ongoing
Provide natural resource support, collaboration and education.	Identify key partners. Identify needs and educational opportunities.	Transformative Government 3.2, 3.3, 3.4	Ongoing
Provide horticulture management education, resources and decision-making tools to home gardeners and commercial horticulture practitioners so they can make gardening decisions that keep their plants healthy while protecting the environment.	Provide community learning opportunities through local partnerships, support the Master Gardener program, direct education, provide the Foundations in Horticulture course annually.	Transformative Government 3.2, 3.3, 3.4	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.	Transformative Government 1.4, 4.3	Ongoing
Provide training, facilitation and partnerships for nonprofit and civic organizations to increase capacity to achieve outcomes.	Participants will increase collaborations, value of resources leveraged and grant writing.	Intentional Economic Growth 1.4, 2.2, 3.1, 4.3	Ongoing
Increase nonprofit sector's collective capacity; support decision-making with data collection and interpretation to plan for future needs and services.	Identify new opportunities for organizations to collaborate on shared goals and resource development with updated goals and strategies.	Intentional Economic Growth 1.4, 4.3	Ongoing
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, community partner organizations, subsidized housing sites, food pantries, community gardens, and farmers' markets.	Transformative Government 1.4	Ongoing

PROGRAM EVALUATION

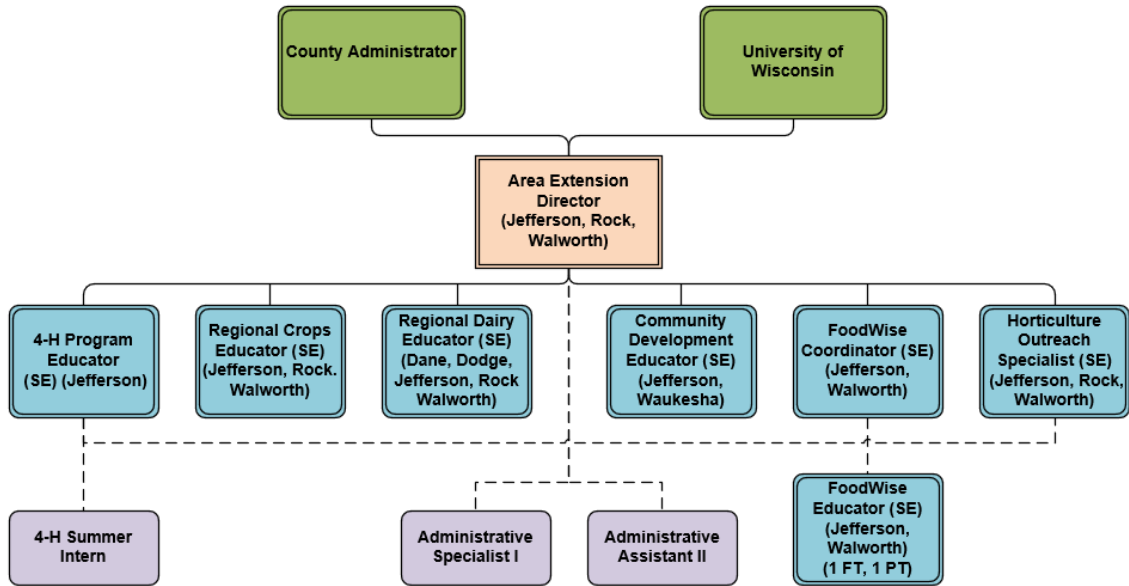
Program/Service Description	Output Measures		
	2022	2023 (Est)	2024 (Est)
Division of Extension Volunteers (4-H, Master Gardener, Master Naturalists, and the Water Action Volunteers Program).	170	208	200
Number of hours provided through Extension volunteers.	10,349	13,072	13,000
Value of Extension volunteers. <i>(current estimated dollar value of volunteer time in Wisconsin of \$31.80 per hour, from the Independent Sector.)</i>	\$329,099	\$415,690	\$413,000
Engaged community partners.	36	39	45
Educational programs provided by Extension Educators.	31	45	50
Number of participants and direct educational contacts.	867	1556	1600

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

- Jefferson County is served by multiple Extension Educators including:
- Jerry Wilcenski, 4-H Educator
- Steve Chmielewski, Community Development Educator
- Alison Pfau, Regional Dairy Educator

- Julie Hill, Horticulture Outreach Specialist
- Lisa Krolow, FoodWise Coordinator/Priscilla Gonzalez, FoodWise Educator
- Josh Kamps, Regional Crop Educator

DEPARTMENT ORGANIZATIONAL CHART



UW Extension

Financial Summary

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	-	-	-	-	-	0.00%
Public Charges	16,155	16,040	17,550	18,610	1,060	6.04%
Intergovernmental Charges	-	2,608	2,608	2,608	-	0.00%
Other Financing Sources	-	29,166	29,165	21,276	(7,889)	-27.05%
Total Revenues	16,155	47,814	49,323	42,494	(6,829)	-13.85%
Expenditures						
Personnel Expenses	111,504	133,169	133,169	160,680	27,511	20.66%
Purchased Services	77,587	101,635	101,634	102,491	857	0.84%
Operating Costs	21,285	33,658	38,658	36,868	(1,790)	-4.63%
Interdept. Charges	24,367	19,388	19,388	29,787	10,399	53.64%
Other Expenses	1,104	1,331	1,331	2,165	834	62.66%
Capital Items	9,231	8,000	8,000	-	(8,000)	-100.00%
Other Financing Uses	-	21,366	21,366	21,276	(90)	-0.42%
Total Expenditures	245,078	318,547	323,546	353,267	29,721	9.19%
Property Taxes	256,116	274,223	274,223	310,773	36,550	13.33%
Addition to (Use of) Fund Balance	27,193	3,490	-	-		

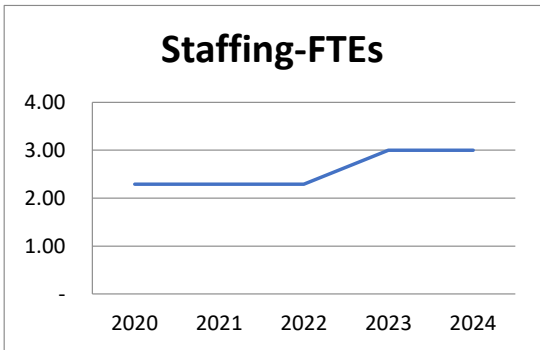
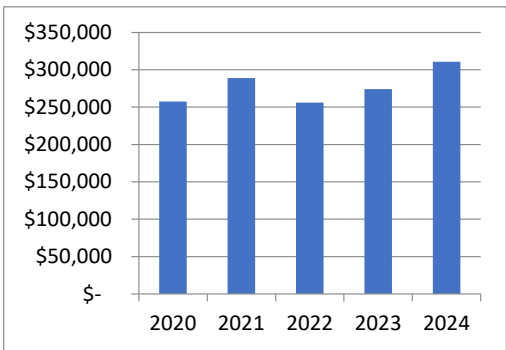
Summary Highlights:

The 2024 budget provides \$310,773 in tax levy, which is a \$36,550 increase in levy from the 2023 amended budget. The primary reason for this is an increase in personnel expenses and interdepartmental charges.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



UW Extension-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
13301 -UW Extension								
REVENUES								
411100		General Property Taxes	256,116	137,111	274,223	274,223	310,773	310,773
451002		Private Party Photocopy	13	10	-	-	-	-
451100		Misc. Billed	3,635	795	3,000	3,000	3,000	3,000
457020		Publication Sales	90	29	50	50	50	50
457027		4-H Annual Dues	9,807	1,790	11,000	11,000	11,000	11,000
471130		State Billed-Other	-	-	2,608	2,608	2,608	2,608
699999		Budgetary Fund Balance	-	-	8,000	8,000	-	-
REVENUES TOTAL			269,660	139,735	298,881	298,881	327,431	327,431
EXPENDITURES								
511210		Wages-Regular	92,335	52,266	114,996	114,996	117,567	117,567
511240		Wages-Temporary	-	399	-	-	-	-
511330		Wages-Longevity Pay	349	-	349	349	375	375
SALARIES TOTAL			92,684	52,665	115,345	115,345	117,942	117,942
512141		Social Security	7,047	3,833	8,824	8,824	8,664	8,664
512142		Retirement (Employer)	6,019	3,351	6,772	6,772	7,505	7,505
512144		Health Insurance	3,816	12,510	-	-	23,360	23,360
512145		Life Insurance	27	16	20	20	33	33
512151		HSA Contribution	-	-	-	-	969	969
512173		Dental Insurance	1,910	1,104	2,208	2,208	2,208	2,208
FRINGE TOTAL			18,819	20,815	17,824	17,824	42,738	42,738
TOTAL SALARIES AND FRINGES			111,503	73,480	133,169	133,169	160,680	160,680
521258		Computer Maintenance	1,000	-	500	500	500	500
529299		Purchase Care & Services	76,587	-	101,134	101,134	101,991	101,991
531243		Furniture & Furnishings	901	-	-	-	-	-
531298		United Parcel Service	81	46	50	50	50	50
531303		Computer Equipmt & Software	1,920	4,477	1,000	1,000	1,000	1,000
531311		Postage & Box Rent	475	-	2,608	2,608	2,608	2,608
531312		Office Supplies	1,523	890	5,000	5,000	5,000	5,000
531314		Small Items Of Equipment	278	-	500	500	500	500
531322		Subscriptions	-	-	600	600	600	600
531324		Membership Dues	215	81	500	500	500	500
531326		Advertising	-	-	500	500	500	500
531348		Educational Supplies	3,812	2,251	5,000	5,000	5,000	5,000
532325		Registration	-	-	1,000	1,000	1,200	1,200
532332		Mileage	4,574	2,989	4,000	8,100	3,500	3,500
532334		Commercial Travel	-	-	-	-	700	700
532335		Meals	-	-	500	500	500	500
532336		Lodging	-	-	1,000	1,000	1,000	1,000
532339		Other Travel & Tolls	16	-	-	100	50	50
533225		Telephone & Fax	(1,017)	105	2,000	2,000	2,000	2,000
535242		Maintain Machinery & Equip	2,786	1,785	2,900	2,900	3,600	3,600
536535		Activity Center Rental	4,000	-	4,000	4,000	4,000	4,000
571004		IP Telephony Allocation	1,237	531	1,061	1,061	1,084	1,084
571009		MIS PC Group Allocation	21,430	8,409	16,819	16,819	26,622	26,622
571010		MIS Systems Grp Alloc(ISIS)	1,699	754	1,508	1,508	2,081	2,081
591519		Other Insurance	1,104	596	1,331	1,331	1,301	1,301
591519	33001	Other Insurance	-	-	-	-	865	865
OPERATING EXPENDITURES			122,621	22,916	153,511	157,711	166,752	166,752
594813		Capital Office Equip	9,231	-	8,000	8,000	-	-
CAPITAL OUTLAY EXPENDITURES			9,231	-	8,000	8,000	-	-
EXPENDITURES TOTAL			243,356	96,396	294,681	298,881	327,431	327,431
REVENUES			269,660	139,735	298,881	298,881	327,431	327,431
EXPENDITURES			243,356	96,396	294,681	298,881	327,431	327,431
TOTAL BUSINESS UNIT-13301 -UW Extension			(26,305)	(43,339)	(4,200)	-	(0)	(0)

13302 -UW Program Education

REVENUES								
457032		Program Public Charges	-	-	700	700	3,250	3,250
699700		Resv Applied Operating	-	-	988	988	998	998

UW Extension-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES TOTAL			-	-	1,688	1,688	4,248	4,248
EXPENDITURES								
531348		Educational Supplies	-	-	700	700	3,000	3,000
532335		Meals	-	-	-	-	200	200
536532		Building & Office Rental	-	-	-	-	50	50
594950		Operating Reserve	-	-	988	988	998	998
		OPERATING EXPENDITURES	-	-	1,688	1,688	4,248	4,248
		EXPENDITURES TOTAL	-	-	1,688	1,688	4,248	4,248
		REVENUES	-	-	1,688	1,688	4,248	4,248
		EXPENDITURES	-	-	1,688	1,688	4,248	4,248
TOTAL BUSINESS UNIT-13302 -UW Program Education			-	-	-	-	-	-
13303 -UW Ag Programming								
REVENUES								
457032		Program Public Charges	-	1,825	1,000	1,000	1,000	1,000
699700		Resv Applied Operating	-	-	6,309	6,309	6,309	6,309
REVENUES TOTAL			-	1,825	7,309	7,309	7,309	7,309
EXPENDITURES								
531348		Educational Supplies	-	-	800	800	700	700
532335		Meals	-	889	200	200	300	300
594950		Operating Reserve	-	-	6,309	6,309	6,309	6,309
		OPERATING EXPENDITURES	-	889	7,309	7,309	7,309	7,309
		EXPENDITURES TOTAL	-	889	7,309	7,309	7,309	7,309
		REVENUES	-	1,825	7,309	7,309	7,309	7,309
		EXPENDITURES	-	889	7,309	7,309	7,309	7,309
TOTAL BUSINESS UNIT-13303 -UW Ag Programming			-	(936)	-	-	-	-
13303780-UW Ag Gardener								
REVENUES								
457032		Program Public Charges	100	60	-	500	100	100
699700		Resv Applied Operating	-	-	2,611	2,611	2,511	2,511
REVENUES TOTAL			100	60	2,611	3,111	2,611	2,611
EXPENDITURES								
531348		Educational Supplies	-	38	300	300	100	100
594950		Operating Reserve	-	-	2,811	2,811	2,511	2,511
		OPERATING EXPENDITURES	-	38	3,111	3,111	2,611	2,611
		EXPENDITURES TOTAL	-	38	3,111	3,111	2,611	2,611
		REVENUES	100	60	2,611	3,111	2,611	2,611
		EXPENDITURES	-	38	3,111	3,111	2,611	2,611
TOTAL BUSINESS UNIT-13303780-UW Ag Gardener			(100)	(22)	500	-	-	-
13303781-UW Ag Pesticide								
REVENUES								
457032		Program Public Charges	2,510	210	(210)	800	210	210
699700		Resv Applied Operating	-	-	7,003	7,003	7,203	7,203
REVENUES TOTAL			2,510	210	6,793	7,803	7,413	7,413
EXPENDITURES								
531348		Educational Supplies	1,721	-	-	800	210	210
594950		Operating Reserve	-	-	7,003	7,003	7,203	7,203
		OPERATING EXPENDITURES	1,721	-	7,003	7,803	7,413	7,413

UW Extension-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES TOTAL			1,721	-	7,003	7,803	7,413	7,413
REVENUES			2,510	210	6,793	7,803	7,413	7,413
EXPENDITURES			1,721	-	7,003	7,803	7,413	7,413
TOTAL BUSINESS UNIT-13303781-UW Ag Pesticide			(789)	(210)	210	-	-	-
13303782-UW Ag Tractor Safety								
REVENUES								
457032		Program Public Charges	-	-	500	500	-	-
699700		Resv Applied Operating	-	-	4,255	4,255	4,255	4,255
REVENUES TOTAL			-	-	4,755	4,755	4,255	4,255
EXPENDITURES								
531348		Educational Supplies	-	-	500	500	-	-
594950		Operating Reserve	-	-	4,255	4,255	4,255	4,255
OPERATING EXPENDITURES			-	-	4,755	4,755	4,255	4,255
EXPENDITURES TOTAL			-	-	4,755	4,755	4,255	4,255
REVENUES			-	-	4,755	4,755	4,255	4,255
EXPENDITURES			-	-	4,755	4,755	4,255	4,255
TOTAL BUSINESS UNIT-13303782-UW Ag Tractor Safety			-	-	-	-	-	-
REVENUES			272,270	141,830	322,036	323,546	353,267	353,267
EXPENDITURES			245,077	97,322	318,546	323,546	353,267	353,267
TOTAL UW Extension DEPARTMENT			(27,193)	(44,508)	(3,490)	-	(0)	(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
Improve the quality of life and self-sufficiency of Veterans and their families by helping them navigate resources and opportunities that result in overcoming challenges and thriving in the community.	<p>In order to provide meaningful services in a timely manner we rely on a well-trained staff. 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.</p> <p>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. Staff participates in training opportunities offered by state and federal Veterans agencies and Wisconsin County Veterans Services Officers Association.</p>	<p>Highly Regarded Quality of Life 2.1</p> <p>Transformative Government 1.2 & 1.4</p>	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)	Intentional Economic Growth 3.2, 3.3	Ongoing
	Using videoconferencing platforms helps clients apply for VA benefits from the safety of their home.	Transformative Government 1.4	
	Provide access to VA mental health care and VA disability exams through secure videoconferencing at the courthouse for Veterans without access to technology.	Highly Regarded Quality of Life 2.1	
Prevent homelessness by helping Veterans achieve financial stability through education, employment	Partner with UW-Extension and local financial institutions to provide individual budget counseling in a timely manner as a pre-requisite for using the Jefferson County Veterans Foundation emergency loan guarantee program.	Intentional Economic Growth 3.2 & 3.3	Ongoing

and avoiding the trap of predatory lenders.	Link Veterans with education and employment opportunities.		
Work to expand housing options for Veterans	Seek relationships with potential developers, builders and landlords and provide information and resources that encourage housing solutions for Veterans and their families.	Diverse Housing Opportunities 1.1 & 1.5	Ongoing
Ensure access to VA healthcare by providing transportation for Veterans.	Lease van from Federal VA hospital. Recruit additional drivers as an ongoing task. Seek partnerships to expand fleet of vehicles and especially to meet special-transport needs.	Intentional Economic Growth. 4.1, 4.4	Ongoing
Maximize deserved financial benefits and other resources to residents of Jefferson County	Proactively seek out Veterans and their families who are not aware of the robust services and financial resources available through the Veterans Administration. This will be accomplished by regular outreach events, a new website (jeffersoncountyvets.org), social media engagement and word of mouth from clients whose lives have been improved through our advocacy.	Transformative Government 1.4, 4.3	Ongoing
Engage the community to support Veterans issues through partnerships and facilitate Veterans' opportunity to serve their communities.	Seek collaboration with non-profit organizations and volunteers to meet the needs of Veterans and their families that are beyond the capability of government. Equally important; facilitate opportunities for (especially disabled) Veterans to foster belonging and esteem through service in their communities.	Transformative Government 1.4	Ongoing

PROGRAM EVALUATION

Program/Service Description	Output Measures/Trends		
	2022	2023 (Est)	2024 (Est)
VA Health Care Assistance/ Assist eligible veterans in their applications for enrollment in health care which requires meeting income limits	88	Increase	Steady
Medical co-pay waivers (suspended collections in 2020/21)	7	Steady	Steady
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	186	Increase	Increase
Research Service Medical and Personnel Records/assist Veterans in accessing their military discharge papers	200+	Increase	Steady
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.	115	Steady	Steady

Must be accredited by VA to provide this service			
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	25	Steady	Steady
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	21	Steady	Steady
Direct deposit changes	25+	Steady	Steady
ChampVA/ Assist eligible dependents of veterans in their applications for this health care program.	17	Increase	Increase
Notice of Disagreements (NODs) and Appeals with Veterans Benefits Administration & Veterans Health Administration	105	Increase	Steady
VA Insurance applications and claims for payment	20	Steady	Steady
Federal GI Bill/advising & applications assistance	45+	Steady	Steady
Vocational Rehabilitation / Assist service-disabled veterans applying for educational assistance	12	Steady	Steady
WI GI Bill Assistance/Assist eligible veterans and dependents in submitting applications for this tuition remission program	50	Steady	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	32	Steady	Steady
Wisconsin State Park Pass/ Verify eligibility for the WI DNR Park Pass program for disabled veterans	40+	Steady	Steady
Application for Burial Benefits/coordinate \$1,000 benefits for Veterans on the Pension program and \$2,000 for Service-Connected deaths	33	Steady	Steady
Presidential Memorial Certificates/ Apply for Presidential Memorial Certificates for families of deceased veterans.	33	Steady	Steady
VA Grave Markers Assistance/ Assist families in submission of applications for VA Memorial Markers	58	Steady	Steady
Jefferson County Veteran Service Commission Relief Fund/ Interview applicants and review applications for aid, dispense aid	24+ Applicants 72 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)	450+	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	25	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+	Increase	Steady
Post-Traumatic Stress counseling offered on-site and by teleconference in partnership with the Madison Vet Center	20	Steady	Steady
Federal Home Loan Certificates/Assist eligible veterans in submitting request for the VA Home Loan program	15	Steady	Steady
Provide job services on-site in partnership with Department of Workforce Development	22	Steady	Steady
Assist Veterans in accessing online portals: eBenefits and MyHealthVet	100+	Steady	Steady
Discharge correction/upgrades	8	Steady	Steady
Assist National Guard and Reserve members in navigating the process to obtain retirement benefits and TRICARE insurance	4	Steady	Steady

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

We are prepared for increased demand for our services on several fronts to include:

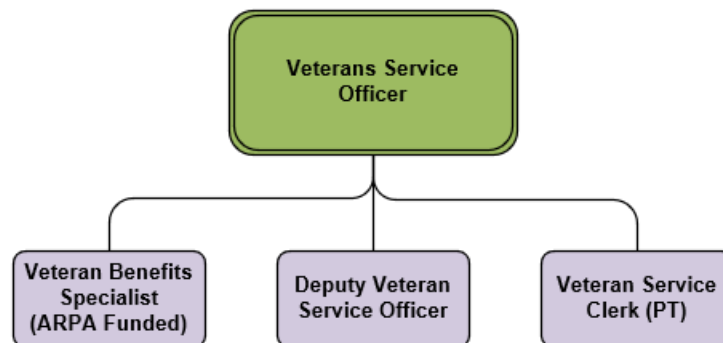
- We saw a significant uptick in demand in late 2022 and 2023 related to the lack of/or inadequate CVSO services in surrounding counties, particularly Dodge County.
- Increased claims work: The PACT Act legislation passed in 2022 significantly increased the list of presumptive conditions recognized for 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. Cases related to the contaminated water at Camp Lejeune, NC were significant in number and Blue Water Navy Veterans also accounted for some of the increased demand as they continue 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, are presumed to have been exposed to herbicides and became entitled to service connection for any of the growing number of conditions related to herbicide exposure.
- 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. All claims are now submitted to the federal and state Veterans Administrations digitally through online portals.
- Increased mental health issues and AODA issues related to 20+ years of combat operations and stress caused by COVID-19's impact on employment and housing stability is intersecting

with a shortage of mental health providers and medical practitioners. We continue to assist many 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.

- 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. PACT Act of 2022 expanded range of Agent Orange issues.
- 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.
- Housing instability continues 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.
- Increased transportation requests reflect pent-up demand for access to VA medical services as the VA hospitals and clinics have resumed in-person appointments post-COVID. Many Veterans continue to use tele-health and video conferencing—but we are chronically short of volunteer drivers. Although Jefferson County sits within 40+ miles from both the Madison and Milwaukee VA Medical Centers, critical gaps in our ride service cause Veterans to miss important medical appointments.
- A highlight in 2023 was an unexpected (one time) supplemental grant of \$19,178 in federal ARPA funds channeled through the Wisconsin Department of Veterans Affairs to be used specifically for outreach and expended by the end of 2024. This is in addition to the annual block grant from WDVA of \$14,300 in 2023 which is increasing to \$17,875 in 2024.
- The WDVA transportation grant is also a separate amount that varies each year depending on the number Veteran riders and miles travelled. In the last few years the grant has averaged \$5-6,000 per year.

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

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	66,642	78,082	68,082	83,201	15,119	22.21%
Misc. Revenues	11,555	3,058	1,500	1,500	-	0.00%
Other Financing Sources	-	27,639	27,639	20,829	(6,810)	-24.64%
Total Revenues	78,197	108,779	97,221	105,530	8,309	8.55%
Expenditures						
Personnel Expenses	231,052	256,504	256,504	271,401	14,897	5.81%
Purchased Services	1,520	1,796	1,796	1,796	-	0.00%
Operating Costs	9,368	25,928	15,928	23,276	7,348	46.13%
Interdept. Charges	11,935	14,037	14,037	17,187	3,150	22.44%
Other Expenses	9,531	9,738	9,738	8,421	(1,317)	-13.52%
Other Financing Uses	-	20,829	20,829	20,829	(0)	0.00%
Total Expenditures	263,407	328,832	318,832	342,910	24,078	7.55%
Property Taxes	211,197	221,611	221,611	237,380	15,769	7.12%
Addition to (Use of) Fund Balance	25,987	1,558	-	-		

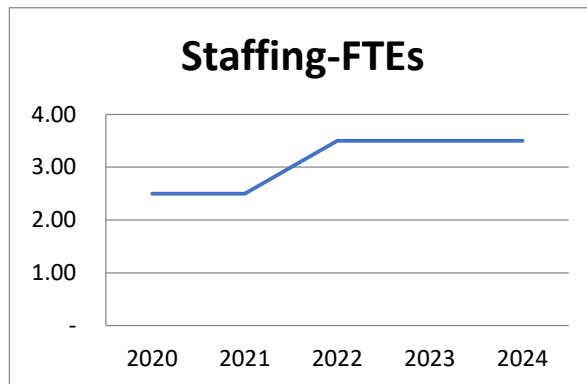
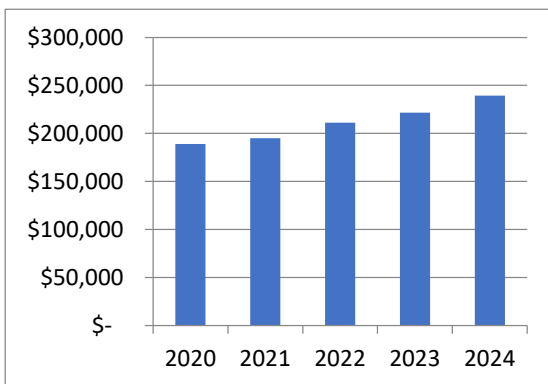
Summary Highlights:

The 2024 budget provides \$237,380 in tax levy, which is a \$15,769 increase in levy from the 2023 amended budget. The primary reason for this is an increase in personnel expenses.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Veterans Services-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
13401 -Veterans Service Office								
REVENUES								
411100		General Property Taxes	203,102	110,205	220,411	220,411	230,488	230,488
421001		State Aid	14,300	19,178	14,300	14,300	14,300	14,300
421001	34203	State Aid	-	-	10,000	-	9,178	9,178
421087		State Aid Transportation	5,122	14,300	5,000	5,000	5,000	5,000
424001	22204	Federal Grants	47,219	-	48,782	48,782	54,723	54,723
REVENUES TOTAL			269,743	143,683	298,493	288,493	313,688	313,688
EXPENDITURES								
511110		Salary-Permanent Regular	89,737	46,372	93,938	93,938	97,494	97,494
511210		Wages-Regular	64,298	34,450	77,681	77,681	81,058	81,058
511210	22204	Wages-Regular	41,347	21,742	42,623	42,623	47,672	47,672
511220		Wages-Overtime	344	-	468	468	423	423
511220	22204	Wages-Overtime	15	-	-	-	17	17
SALARIES TOTAL			195,742	102,564	214,710	214,710	226,664	226,664
512141		Social Security	11,771	6,146	13,094	13,094	13,639	13,639
512141	22204	Social Security	3,163	1,655	3,261	3,261	3,648	3,648
512142		Retirement (Employer)	9,541	5,496	10,507	10,507	12,707	12,707
512142	22204	Retirement (Employer)	2,694	1,478	2,898	2,898	3,386	3,386
512144		Health Insurance	7,587	5,073	10,300	10,300	9,556	9,556
512145		Life Insurance	108	54	108	108	108	108
512151		HSA Contribution	-	-	-	-	485	485
512173		Dental Insurance	446	258	516	516	516	516
FRINGE TOTAL			35,310	20,162	40,683	40,683	44,044	44,044
TOTAL SALARIES AND FRINGES			231,052	122,725	255,394	255,394	270,708	270,708
521219		Other Professional Serv	1,467	1,497	1,796	1,796	1,796	1,796
531003		Notary Public Related	70	-	40	40	40	40
531243		Furniture & Furnishings	-	105	105	-	-	-
531243	34203	Furniture & Furnishings	-	-	3,850	-	-	-
531303		Computer Equipmt & Software	514	-	2,429	1,800	600	600
531303	34203	Computer Equipmt & Software	-	-	2,100	-	-	-
531311		Postage & Box Rent	167	35	150	250	250	250
531312		Office Supplies	237	202	413	500	500	500
531313		Printing & Duplicating	671	75	250	250	200	200
531313	34203	Printing & Duplicating	-	-	50	-	-	-
531314		Small Items Of Equipment	250	2,024	2,024	250	-	-
531314	34203	Small Items Of Equipment	-	-	250	-	-	-
531324		Membership Dues	700	150	250	250	250	250
531326		Advertising	463	1,317	1,200	1,200	2,100	2,100
531326	34203	Advertising	-	-	2,750	-	7,978	7,978
531351		Gas/Diesel	97	-	-	1,200	-	-
531351	34203	Gas/Diesel	-	-	1,000	-	1,200	1,200
532325		Registration	925	1,050	1,500	1,500	1,410	1,410
532332		Mileage	152	21	150	1,000	200	200
532334		Commercial Travel	-	-	-	-	500	500
532335		Meals	-	-	250	800	500	500
532336		Lodging	1,056	1,445	1,445	1,200	2,440	2,440
532339		Other Travel & Tolls	-	14	14	-	100	100
533225		Telephone & Fax	556	236	500	480	500	500
536534		Machinery Rent & Lease	3,510	2,106	2,808	2,808	2,808	2,808
571004		IP Telephony Allocation	450	213	425	425	482	482
571005		Duplicating Allocation	104	87	175	175	175	175
571009		MIS PC Group Allocation	9,525	5,406	10,812	10,812	13,311	13,311
571010		MIS Systems Grp Alloc(ISIS)	1,857	1,313	2,625	2,625	3,219	3,219
591519		Other Insurance	3,148	1,110	3,738	3,738	2,421	2,421
OPERATING EXPENDITURES			25,919	18,405	43,099	33,099	42,980	42,980
EXPENDITURES TOTAL			256,971	141,130	298,493	288,493	313,688	313,688
REVENUES			269,743	143,683	298,493	288,493	313,688	313,688
EXPENDITURES			256,971	141,130	298,493	288,493	313,688	313,688
TOTAL BUSINESS UNIT-13401 -Veterans Service Office			(12,773)	(2,553)	-	-	-	-

13402 -Veterans Relief

Veterans Services-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES								
411100		General Property Taxes	6,895	-	-	-	5,692	5,692
485200		Donations Restricted	11,480	2,350	2,350	1,500	1,500	1,500
485200	34202	Donations Restricted	-	708	708	-	-	-
485201		Donation Restrict Bricks	75	-	-	-	-	-
699992		Balance Forward Prior Year	-	-	27,639	27,639	20,829	20,829
REVENUES TOTAL			18,450	3,058	30,697	29,139	28,021	28,021
EXPENDITURES								
512141		Social Security	-	-	-	-	42	42
		FRINGE TOTAL	-	-	-	-	42	42
514151		Per Diem	-	-	1,110	1,110	650	650
529299		Purchase Care & Services	53	-	-	-	-	-
531312		Office Supplies	-	-	200	200	-	-
532332		Mileage	-	-	1,000	1,000	500	500
593719		Other Direct Relief Indigent	6,383	2,224	6,000	6,000	6,000	6,000
593719	34202	Other Direct Relief Indigent	-	708	-	-	-	-
594950		Operating Reserve	-	-	20,829	20,829	20,829	20,829
		OPERATING EXPENDITURES	6,436	2,931	29,139	29,139	27,979	27,979
EXPENDITURES TOTAL			6,436	2,931	29,139	29,139	28,021	28,021
REVENUES			18,450	3,058	30,697	29,139	28,021	28,021
EXPENDITURES			6,436	2,931	29,139	29,139	28,021	28,021
TOTAL BUSINESS UNIT-13402 -Veterans Relief			(12,014)	(126)	(1,558)	-	-	-
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	-	-	1,200	1,200	1,200	1,200
		OPERATING EXPENDITURES	-	-	1,200	1,200	1,200	1,200
EXPENDITURES TOTAL			-	-	1,200	1,200	1,200	1,200
REVENUES			1,200	600	1,200	1,200	1,200	1,200
EXPENDITURES			-	-	1,200	1,200	1,200	1,200
TOTAL BUSINESS UNIT-13403 -Care Of Veterans Graves			(1,200)	(600)	-	-	-	-
REVENUES			289,393	147,341	330,389	318,832	342,910	342,910
EXPENDITURES			263,407	144,062	328,832	318,832	342,910	342,910
TOTAL Veterans Services DEPARTMENT			(25,987)	(3,280)	(1,558)	-	-	-

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, Level II Level III Health Department Requirements.	Align Department Programs and services with the Essential Public Health Services framework. Public Health Accreditation Board (PHAB) accreditation. Determine staffing needs dependent upon the Foundational Public Health Services Workforce Calculator	-JCHD Strategic Plan Strategy 4, 4.1 -DHS 140 -DHS 139 -PHAB Standards -Chapter 250	Ongoing
Provide services that promote health and prevent morbidity & mortality from communicable & chronic disease.	Provide education and conduct follow-ups for all appropriate communicable disease cases. Conduct informational sessions to health care workers on current issues and trends in Communicable Disease. Increase screenings for sexually transmitted infections (STI) by providing free testing to the community. Increase vaccinations for at-risk populations. Provide educational information to victims of animal bites and provide assurance that individuals are treated as appropriate.	-Chapter 95 -JCHD Strategic Plan 4.2 -Ordinance 24 -Chapter 252 -Chapter 146 -Chapter 255 -State CD Grant Objectives -DHS 145 -DHS 146 -Jefferson County Strategic Plan Highly Regarded Quality of Life: Goals 1 and 2.	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>Solidify billing process to maximize return on investment of PNCC program.</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>Continue to offer opportunities to improve social connectedness for families.</p> <p>Implement policy recommendations from the Child Death Review Team.</p>	<p>-JCHD Strategic Plan Strategy 4, 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</p>	<p>-JCHD Strategic Plan Strategy 4; 4.4</p> <p>-DFC Logic model and Grant Requirements</p>	<p>Ongoing</p>

	<p>impact and increase sustainability.</p> <p>Increase number of youths directly involved in planning and implementing prevention strategies.</p> <p>Partner with community agency to offer public health vending machine to the community.</p> <p>Offer Narcan and fentanyl test strips regularly to the community.</p> <p>Implement policy recommendations from Overdose Fatality Review Team.</p>		
Maintain and improve clinical service delivery to underserved populations.	<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>-JCHD Strategic Plan Strategy 4, 4.5</p> <p>-DHS 144</p> <p>-DHS 145</p> <p>-DHS 146</p> <p>-Chapter 255</p>	Ongoing
Reduce childhood lead exposure and poisoning.	<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>-JCHD Strategic Plan Strategy 4; 4.6</p> <p>-State Lead Prevention Block Grant</p> <p>-DHS 182</p> <p>-DHS 181</p> <p>-Chapter 17</p>	Ongoing

<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>Ensure staff, and community agencies are quantitatively fit tested, as necessary.</p>	<p>-JCHD Strategic Plan Strategy 4; 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>Continue to refine 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>Implement a plan to review internal policies and procedures.</p> <p>Create and implement a plan to review all current job descriptions.</p> <p>Ensure all program positions have a succession plan developed.</p>	<p>-JCHD Strategic Plan Strategy 4; 4.8</p> <p>-DHS 140</p> <p>-Jefferson County Strategic Plan Transformative Government 2.1, 2.2, 2.4, 3.2, 4.2</p>	<p>Ongoing</p>
<p>Assess environmental hazards in Jefferson</p>	<p>Conduct environmental health inspections as appropriate and in</p>	<p>-JCHD Strategic Plan Strategy 4; 4.9</p>	<p>Ongoing</p>

<p>County and address as appropriate.</p>	<p>accordance with state statute and county ordinances.</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"> -Chapter 254 -Ordinance 98-46 -DHS 163 -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 -Jefferson County Strategic Plan Diverse House Opportunities 3.4 -Jefferson County Strategic Plan Highly Regarded Quality of Life 2.3, 2.4, 2.5 	
<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>	<ul style="list-style-type: none"> -JCHD Strategic Plan Strategy 4; 4.10 -State Immunization Grant -DHS 140 -Chapter 255 -DHS 144 -DHS 145 -Jefferson County Strategic Plan Diverse Housing Opportunities 1.1, 2.3 -Jefferson County Strategic Plan Highly Regarded Quality of life 1.2, 2.2 -Jefferson County Strategic Plan Intentional Economic Growth 4.1, 3.3 	<p>Ongoing</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 seat services in accordance with best practices.</p>		
<p>Assess and address health equity in all Divisions and Programs using formalized assessments and approaches.</p>	<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>-JCHD Strategic Plan Strategy 4; 4.11</p> <p>-DHS 140</p> <p>-Jefferson County Strategic Plan Transformative Government 4.3</p> <p>-Jefferson County Strategic Plan Highly Regarded Quality of Life 4.1</p>	<p>Ongoing</p>
<p>Strategically align Department Divisions and operations and create a culture of strategic orientation and quality improvement.</p>	<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>-JCHD Strategic Plan Strategy 1. 1.3</p> <p>-Preventive Health & Health Services grant requirements.</p> <p>-Adm Code DHS 140</p> <p>-WI Stat 251</p> <p>-Jefferson County Strategic Plan Diverse Housing Opportunities 1.1, 1.5, 2.1, 3.2, 3.3, 3.4</p> <p>-Jefferson County Strategic Plan Highly Regarded Quality of Life Objectives 1.2, 1.3, 2.1, 2.2, 2.3</p>	<p>Ongoing</p>

PROGRAM EVALUATION

Clinical Services Division Statistics	2022	2021
Pregnancy tests	8	6
TB Skin Tests	98	104
Immunizations (VFA, VFC, Private)	1,133	429
COVID-19 Vaccines	698	11,247
Immunization Clients	1,350	253
Dental Checks	0	0
Well Child Checks	0	0

Maternal and Child Health Division Statistics	2022	2021
PNCC Referrals	36	--
PNCC Care Coordination (PNCC) Visits	23	0
Newborn Letters Sent	444	0
Talk Read Play Referrals	9	--
Talk Read Play Visits	10	1
Safe Sleep Cribs Provided	10	4
Car Seat Safety Inspections	55	48
Well Water Checks	12	13
Head Start Nurse Care Plans	22	38

Mental Health and Substance Misuse Division Statistics 2021	2022	2021
CSP Consumer Contacts (Face to Face)	824	836
CSP Billable Services (Injection and/or lab, education)	751	918
Vivitrol Injections	25	38
Mental Health Injections	109	120

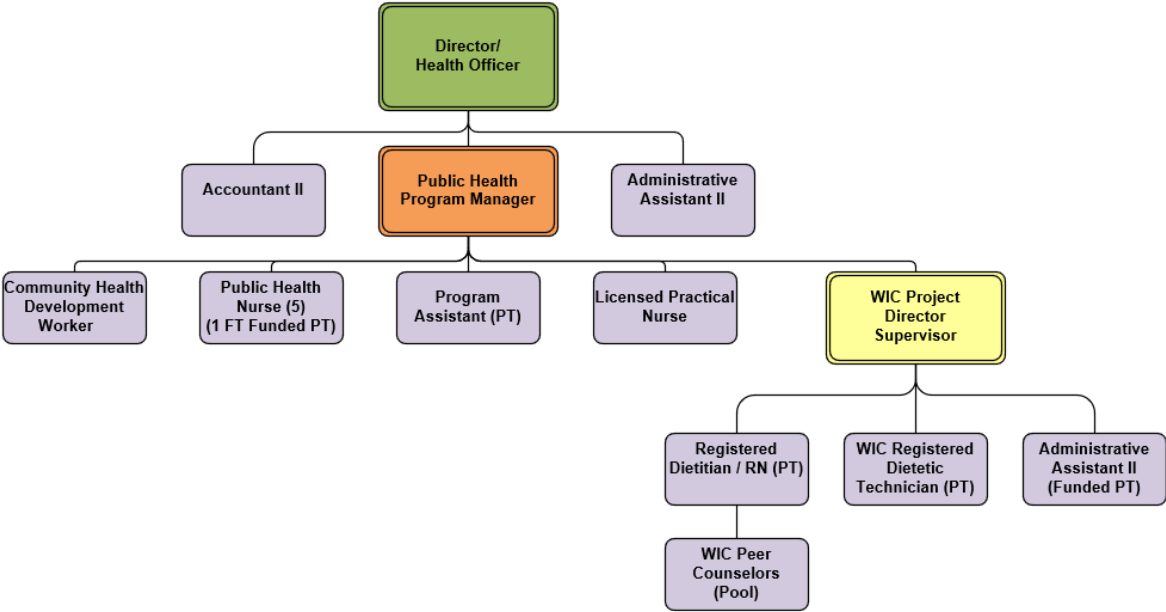
Community Health Statistics (excluding COVID-19)	2022	2021
Hearing and Vision Screenings (# of Schools)	20	1
Vision Screening (# of Students)	1426	--
Vision Screening Referrals	192	--
Hearing Screening (# of Students)	752	--
Hearing Re-Screens (# of Students)	103	--
Hearing Screening Referrals	26	--
School / Daycare Consultations	12	8
Head Start Care Plans	22	38
School Immunization Reports Received and Verified	33	--
Community Events	10	--

Lead Division Statistics	2022	2021
In House Screenings	109	53
County wide Lead Screenings	579	549
>10 ug/dL	7	6
5-9 ug/dL	13	18

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

- Strategic Plan was approved in October of 2022 and will continue to guide direction for five years.
- Restructure of Department in early 2023 to align with the foundational areas of public health.
- Level III Department of Health Services 140 Review conducted in June of 2023.
- In 2024 the Jefferson County Drug Free 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.

DEPARTMENT ORGANIZATIONAL CHART



Health Department

Financial Summary

	2022 Actual	2023 Estimate	2023	2024 Budget	Change from 2023	
			Amended Budget		Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	1,004,818	1,039,198	1,011,296	975,675	(35,621)	-3.52%
Public Charges	21,018	47,693	51,243	38,159	(13,084)	-25.53%
Intergovernmental Charges	113,666	58,728	58,928	64,192	5,264	8.93%
Misc. Revenues	5,964	7,000	5,400	7,000	1,600	29.63%
Other Financing Sources	-	-	32,029	-	(32,029)	-
Total Revenues	1,145,466	1,152,619	1,158,896	1,085,026	(73,870)	-6.37%
Expenditures						
Personnel Expenses	1,429,070	1,375,713	1,399,687	1,428,563	28,876	2.06%
Purchased Services	295,612	263,328	270,040	49,904	(220,136)	-81.52%
Operating Cost	177,379	214,273	222,052	441,549	219,497	98.85%
Interdept. Charges	50,642	71,271	71,271	84,670	13,399	18.80%
Other Expenses	21,842	13,641	13,641	18,708	5,067	37.15%
Other Financing Uses	-	96,717	96,717	-	-	-
Capital Items	8,237	-	-	-	-	-
Total Expenditures	1,982,782	2,034,943	2,073,408	2,023,394	46,703	2.25%
Property Taxes	892,942	914,512	914,512	938,368	23,856	0.00%
Addition to (Use of) Fund Balance	55,626	32,188	-	-		

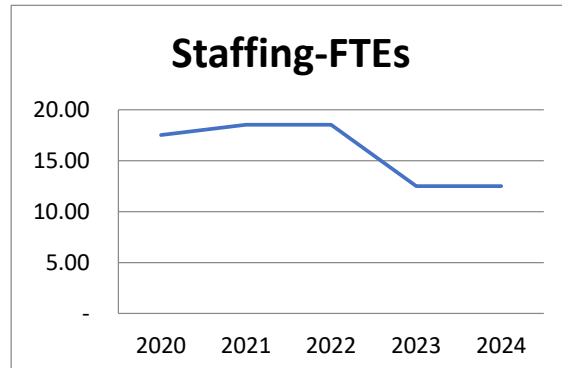
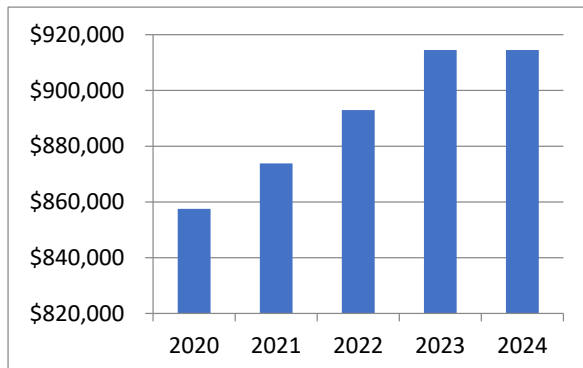
Summary Highlights:

The 2024 budget provides \$938,368 in tax levy, which is an increase of \$23,856 from the 2023 adopted budget. This is primarily because of the increase in operating costs.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
4101 -Public Health								
REVENUES								
421001		State Aid	3,390	2,587	4,167	3,400	53,500	53,500
455412		WIMCR	-	-	100	100	100	100
456001		Public Health Service	1,758	120	500	9,500	500	500
456012		Immunization Charges	9,470	1,059	10,000	15,000	10,000	10,000
456015		Contracted Services	-	480	-	-	-	-
456018		Lead Testing Charges	2,195	1,951	4,500	3,000	4,500	4,500
456019		Dental Varnishes Fee	-	-	50	50	50	50
456020		Health Check Fee	521	-	-	50	-	-
456021		PNCC	659	4,584	10,000	1,000	10,000	10,000
474220		Immunizations Interdepartment	3,080	1,675	3,500	3,700	3,400	3,400
484001		Insurance Recovery	690	-	-	-	-	-
485200		Donations Restricted	510	510	-	-	-	-
486004		Miscellaneous Revenue	-	9,000	-	-	-	-
699999		Budgetary Fund Balance	-	-	-	2,193	-	-
REVENUES TOTAL			22,274	21,965	32,817	37,993	82,050	82,050
EXPENDITURES								
511110		Salary-Permanent Regular	281,916	124,102	229,649	229,649	276,181	276,181
511210		Wages-Regular	139,670	64,470	104,217	104,217	130,298	130,298
511220		Wages-Overtime	280	-	711	711	829	829
511330		Wages-Longevity Pay	906	-	714	714	711	711
SALARIES TOTAL			422,773	188,572	335,290	335,290	408,019	408,019
512141		Social Security	31,389	13,597	23,966	23,966	29,598	29,598
512142		Retirement (Employer)	22,831	12,456	21,909	21,909	28,859	28,859
512144		Health Insurance	78,235	48,997	86,110	86,110	96,953	96,953
512145		Life Insurance	113	55	96	96	109	109
512148		Unemployment Compensation	1,700	7,030	-	-	-	-
512151		HSA Contribution	3,687	-	-	-	4,182	4,182
512153		HRA Contribution	288	503	-	-	-	-
512173		Dental Insurance	4,216	2,385	4,185	4,185	5,139	5,139
FRINGE TOTAL			142,459	85,023	136,266	136,266	164,839	164,839
TOTAL SALARIES AND FRINGES			565,232	273,595	471,556	471,556	572,858	572,858
514151		Per Diem	610	325	1,300	1,300	650	650
521213		Accounting & Auditing	3,744	3,081	3,816	3,816	4,338	4,338
521219		Other Professional Serv	12,266	150	500	2,030	-	-
529160		Interpreter Fee	1,333	1,295	4,000	2,000	2,000	2,000
531298		United Parcel Service	74	240	550	200	688	688
531303		Computer Equipmt & Software	7,938	1,219	2,000	4,500	-	-
531311		Postage & Box Rent	666	296	1,000	1,000	1,000	1,000
531312		Office Supplies	555	511	1,000	1,000	1,500	1,500
531314		Small Items Of Equipment	3,390	3,670	4,000	4,000	4,000	4,000
531322		Subscriptions	709	192	125	125	200	200
531324		Membership Dues	1,590	81	591	500	600	600
531326		Advertising	2,165	297	700	1,300	1,000	1,000
531342		Chemical Lab & Medical Supp	10,817	2,681	6,000	30,000	13,000	13,000
531349		Other Operating Expenses	3,200	4,455	9,000	5,993	18,000	18,000
531351		Gas/Diesel	714	328	700	650	1,200	1,200
532325		Registration	2,125	6,028	10,000	5,750	3,400	3,400
532332		Mileage	82	118	200	100	200	200
532334		Commercial Travel	-	-	-	-	2,000	2,000
532335		Meals	44	81	300	300	1,200	1,200
532336		Lodging	1,204	1,135	2,270	700	5,100	5,100
532339		Other Travel & Tolls	-	12	12	-	-	-
533225		Telephone & Fax	2,932	1,784	3,650	3,198	4,000	4,000
533236		Wireless Internet	1,082	541	1,300	1,300	1,300	1,300
535242		Maintain Machinery & Equip	1,016	522	1,300	1,300	7,900	7,900
535247		Building Repair & Maint	45,653	16,479	32,958	33,008	33,333	33,333
535298		Medical Waste Collection	120	497	1,000	600	1,200	1,200
535352		Vehicle Parts & Repairs	720	450	1,000	-	1,000	1,000
571004		IP Telephony Allocation	3,150	1,592	3,184	3,184	3,373	3,373
571005		Duplicating Allocation	-	39	79	79	-	-
571009		MIS PC Group Allocation	28,574	21,625	43,250	43,250	50,286	50,286
571010		MIS Systems Grp Alloc(ISIS)	10,082	3,579	7,157	7,157	8,777	8,777
571020		Fleet Allocation	1,648	-	-	-	1,700	1,700
591519		Other Insurance	16,814	3,025	7,626	7,626	5,442	5,442
591519	40002	Other Insurance	-	6,089	-	-	6,100	6,100

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
594950		Operating Reserve	-	-	96,717	96,717	-	-
		OPERATING EXPENDITURES	165,016	82,416	247,285	262,683	184,487	184,487
594819		Capital Other Equipment	8,237	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	8,237	-	-	-	-	-
EXPENDITURES TOTAL			738,485	356,011	718,842	734,239	757,345	757,345
REVENUES			22,274	21,965	32,817	37,993	82,050	82,050
EXPENDITURES			738,485	356,011	718,842	734,239	757,345	757,345
TOTAL BUSINESS UNIT-4101 -Public Health			716,211	334,046	686,025	696,246	675,295	675,295

410101 -Public Health DFG Director

EXPENDITURES

511110	Salary-Permanent Regular	2,859	3,404	9,497	9,497	10,252	10,252
	SALARIES TOTAL	2,859	3,404	9,497	9,497	10,252	10,252
512141	Social Security	213	242	677	677	735	735
512142	Retirement (Employer)	186	231	646	646	728	728
512144	Health Insurance	525	938	2,282	2,282	2,336	2,336
512145	Life Insurance	0	0	1	1	1	1
512151	HSA Contribution	51	-	-	-	97	97
512173	Dental Insurance	23	32	110	110	110	110
	FRINGE TOTAL	999	1,444	3,716	3,716	4,007	4,007
TOTAL SALARIES AND FRINGES		3,858	4,848	13,213	13,213	14,259	14,259
EXPENDITURES TOTAL		3,858	4,848	13,213	13,213	14,259	14,259
EXPENDITURES		3,858	4,848	13,213	13,213	14,259	14,259
TOTAL BUSINESS UNIT-410101 -Public Health DFG Director		3,858	4,848	13,213	13,213	14,259	14,259

410103 -Public Health DFG Nursing

EXPENDITURES

511110	Salary-Permanent Regular	46	137	-	-	-	-
	SALARIES TOTAL	46	137	-	-	-	-
512141	Social Security	3	10	-	-	-	-
512142	Retirement (Employer)	3	9	-	-	-	-
512144	Health Insurance	35	55	-	-	-	-
512145	Life Insurance	0	0	-	-	-	-
512173	Dental Insurance	-	1	-	-	-	-
	FRINGE TOTAL	41	75	-	-	-	-
TOTAL SALARIES AND FRINGES		87	212	-	-	-	-
EXPENDITURES TOTAL		87	212	-	-	-	-
EXPENDITURES		87	212	-	-	-	-
TOTAL BUSINESS UNIT-410103 -Public Health DFG Nursing		87	212	-	-	-	-

410105 -Public Health DFG Admin

EXPENDITURES

511210	Wages-Regular	1,370	766	2,901	2,901	1,842	1,842
511220	Wages-Overtime	-	-	27	27	5	5
511330	Wages-Longevity Pay	-	-	19	19	11	11
	SALARIES TOTAL	1,370	766	2,946	2,946	1,858	1,858
512141	Social Security	100	51	202	202	124	124
512142	Retirement (Employer)	89	52	200	200	132	132
512144	Health Insurance	410	339	1,141	1,141	701	701
512145	Life Insurance	1	0	1	1	1	1
512151	HSA Contribution	16	-	-	-	29	29
512153	HRA Contribution	-	13	-	-	-	-

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
512173		Dental Insurance	21	15	55	55	33	33
		FRINGE TOTAL	636	471	1,599	1,599	1,019	1,019
		TOTAL SALARIES AND FRINGES	2,007	1,237	4,546	4,546	2,877	2,877
		EXPENDITURES TOTAL	2,007	1,237	4,546	4,546	2,877	2,877
		EXPENDITURES	2,007	1,237	4,546	4,546	2,877	2,877
TOTAL BUSINESS UNIT-410105 -Public Health DFG Admin			2,007	1,237	4,546	4,546	2,877	2,877

410106 -Public Health MCH Match

EXPENDITURES

511110		Salary-Permanent Regular	-	11,538	-	-	9,058	9,058
511210		Wages-Regular	-	491	-	-	1,623	1,623
511220		Wages-Overtime	-	-	-	-	5	5
511330		Wages-Longevity Pay	-	-	-	-	11	11
		SALARIES TOTAL	-	12,029	-	-	10,698	10,698
512141		Social Security	-	888	-	-	785	785
512142		Retirement (Employer)	-	817	-	-	755	755
512144		Health Insurance	-	1,657	-	-	1,794	1,794
512145		Life Insurance	-	2	-	-	3	3
512151		HSA Contribution	-	-	-	-	82	82
512173		Dental Insurance	-	161	-	-	113	113
		FRINGE TOTAL	-	3,525	-	-	3,533	3,533
		TOTAL SALARIES AND FRINGES	-	15,554	-	-	14,231	14,231
		EXPENDITURES TOTAL	-	15,554	-	-	14,231	14,231
		EXPENDITURES	-	15,554	-	-	14,231	14,231
TOTAL BUSINESS UNIT-410106 -Public Health MCH Match			-	15,554	-	-	14,231	14,231

4102 -MCH Consold Grant

REVENUES

421001		State Aid	16,176	14,251	16,155	16,176	16,155	16,155
REVENUES TOTAL			16,176	14,251	16,155	16,176	16,155	16,155

EXPENDITURES

511110		Salary-Permanent Regular	11,572	12,150	4,290	4,290	11,383	11,383
511210		Wages-Regular	2,122	740	1,569	1,569	1,106	1,106
511330		Wages-Longevity Pay	-	-	3	3	3	3
		SALARIES TOTAL	13,694	12,890	5,861	5,861	12,492	12,492
512141		Social Security	1,015	957	415	415	923	923
512142		Retirement (Employer)	891	821	399	399	866	866
512144		Health Insurance	2,206	2,180	1,553	1,553	1,561	1,561
512145		Life Insurance	2	2	1	1	2	2
512151		HSA Contribution	286	-	-	-	73	73
512173		Dental Insurance	127	169	76	76	135	135
		FRINGE TOTAL	4,526	4,128	2,443	2,443	3,559	3,559
		TOTAL SALARIES AND FRINGES	18,220	17,019	8,304	8,304	16,051	16,051
529160		Interpreter Fee	-	-	100	100	100	100
531312		Office Supplies	-	-	100	100	100	100
531349		Other Operating Expenses	-	-	100	6,705	100	100
531351		Gas/Diesel	-	-	-	-	100	100
532325		Registration	870	60	650	650	300	300
532335		Meals	-	-	351	351	44	44
532336		Lodging	-	-	300	300	200	200
535242		Maintain Machinery & Equip	37	-	-	-	-	-
591519		Other Insurance	148	30	178	178	66	66
		OPERATING EXPENDITURES	1,055	90	1,779	8,384	1,010	1,010
		EXPENDITURES TOTAL	19,275	17,109	10,083	16,689	17,061	17,061

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES			16,176	14,251	16,155	16,176	16,155	16,155
EXPENDITURES			19,275	17,109	10,083	16,689	17,061	17,061
TOTAL BUSINESS UNIT-4102 -MCH Consold Grant			3,099	2,858	(6,072)	513	906	906
4103 -CHHD Lead Conold Grant								
REVENUES								
421001	State Aid		6,542	5,098	6,403	6,542	6,403	6,403
REVENUES TOTAL			6,542	5,098	6,403	6,542	6,403	6,403
EXPENDITURES								
511110	Salary-Permanent Regular		7,655	5,654	8,748	8,748	15,909	15,909
511210	Wages-Regular		470	484	1,018	1,018	1,106	1,106
511330	Wages-Longevity Pay		-	-	3	3	3	3
SALARIES TOTAL			8,125	6,138	9,769	9,769	17,018	17,018
512141	Social Security		597	459	732	732	1,287	1,287
512142	Retirement (Employer)		357	287	125	125	1,123	1,123
512144	Health Insurance		1,272	432	559	559	563	563
512145	Life Insurance		3	1	1	1	2	2
512151	HSA Contribution		39	-	-	-	24	24
512173	Dental Insurance		56	33	27	27	130	130
FRINGE TOTAL			2,323	1,212	1,444	1,444	3,130	3,130
TOTAL SALARIES AND FRINGES			10,448	7,350	11,212	11,212	20,148	20,148
591519	Other Insurance		52	51	62	62	110	110
OPERATING EXPENDITURES			52	51	62	62	110	110
EXPENDITURES TOTAL			10,500	7,401	11,274	11,274	20,258	20,258
REVENUES			6,542	5,098	6,403	6,542	6,403	6,403
EXPENDITURES			10,500	7,401	11,274	11,274	20,258	20,258
TOTAL BUSINESS UNIT-4103 -CHHD Lead Conold Grant			3,958	2,303	4,871	4,732	13,855	13,855
4104 -Immunization Consolid Grant								
REVENUES								
421001	State Aid		9,303	860	14,021	14,951	14,021	14,021
REVENUES TOTAL			9,303	860	14,021	14,951	14,021	14,021
EXPENDITURES								
511110	Salary-Permanent Regular		6,684	817	6,962	6,962	7,810	7,810
511210	Wages-Regular		246	224	-	-	360	360
SALARIES TOTAL			6,930	1,041	6,962	6,962	8,170	8,170
512141	Social Security		515	77	475	475	603	603
512142	Retirement (Employer)		452	71	473	473	580	580
512144	Health Insurance		1,190	340	1,826	1,826	2,432	2,432
512145	Life Insurance		1	0	1	1	1	1
512151	HSA Contribution		6	-	-	-	102	102
512173	Dental Insurance		69	17	88	88	116	116
FRINGE TOTAL			2,233	504	2,863	2,863	3,833	3,833
TOTAL SALARIES AND FRINGES			9,163	1,546	9,825	9,825	12,004	12,004
521219	Other Professional Serv		-	-	4,959	4,959	1,891	1,891
591519	Other Insurance		139	36	167	167	79	79
OPERATING EXPENDITURES			139	36	5,126	5,126	1,969	1,969
EXPENDITURES TOTAL			9,302	1,582	14,951	14,951	13,973	13,973
REVENUES			9,303	860	14,021	14,951	14,021	14,021
EXPENDITURES			9,302	1,582	14,951	14,951	13,973	13,973
TOTAL BUSINESS UNIT-4104 -Immunization Consolid Gr			(1)	722	930	-	(48)	(48)

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
4107 -Bioterrorism Preparedness								
REVENUES								
421001	State Aid		66,065	13,850	55,701	55,701	55,701	55,701
REVENUES TOTAL			66,065	13,850	55,701	55,701	55,701	55,701
EXPENDITURES								
511110	Salary-Permanent Regular		8,633	373	2,628	2,628	4,353	4,353
511210	Wages-Regular		2,924	206	-	-	637	637
511220	Wages-Overtime		-	-	-	-	16	16
SALARIES TOTAL			11,557	579	2,628	2,628	5,005	5,005
512141	Social Security		866	43	190	190	375	375
512142	Retirement (Employer)		672	39	179	179	351	351
512144	Health Insurance		2,033	173	662	662	849	849
512145	Life Insurance		3	0	0	0	1	1
512151	HSA Contribution		14	-	-	-	39	39
512153	HRA Contribution		6	-	-	-	-	-
512173	Dental Insurance		84	7	32	32	60	60
FRINGE TOTAL			3,677	262	1,064	1,064	1,675	1,675
TOTAL SALARIES AND FRINGES			15,234	841	3,692	3,692	6,680	6,680
521219	Other Professional Serv		22,967	11,480	20,000	5,110	-	-
529160	Interpreter Fee		770	-	500	50	1,000	1,000
531312	Office Supplies		320	-	50	522	200	200
531314	Small Items Of Equipment		-	-	2,000	-	100	100
531324	Membership Dues		-	-	500	-	500	500
531342	Chemical Lab & Medical Supp		367	756	1,600	149	1,500	1,500
531349	Other Operating Expenses		1,552	-	1,000	3,725	1,000	1,000
532325	Registration		-	-	700	700	300	300
532336	Lodging		-	-	200	200	200	200
533236	Wireless Internet		143	-	180	180	-	-
535242	Maintain Machinery & Equip		995	509	1,100	935	935	935
535247	Building Repair & Maint		875	875	875	875	500	500
571010	MIS Systems Grp Alloc(ISIS)		267	136	272	272	333	333
591519	Other Insurance		205	160	247	247	349	349
OPERATING EXPENDITURES			28,462	13,916	29,224	12,964	6,917	6,917
EXPENDITURES TOTAL			43,696	14,757	32,916	16,657	13,598	13,598
REVENUES			66,065	13,850	55,701	55,701	55,701	55,701
EXPENDITURES			43,696	14,757	32,916	16,657	13,598	13,598
TOTAL BUSINESS UNIT-4107 -Bioterrorism Preparednes			(22,369)	907	(22,785)	(39,044)	(42,103)	(42,103)

410701 -Biot Preparedness Direct

EXPENDITURES								
511110	Salary-Permanent Regular		12,749	5,427	24,112	24,112	24,911	24,911
SALARIES TOTAL			12,749	5,427	24,112	24,112	24,911	24,911
512141	Social Security		954	391	1,749	1,749	1,811	1,811
512142	Retirement (Employer)		829	369	1,640	1,640	1,769	1,769
512144	Health Insurance		2,084	1,419	5,249	5,249	5,373	5,373
512145	Life Insurance		2	1	3	3	3	3
512151	HSA Contribution		23	-	-	-	223	223
512173	Dental Insurance		133	57	254	254	254	254
FRINGE TOTAL			4,025	2,237	8,894	8,894	9,432	9,432
TOTAL SALARIES AND FRINGES			16,774	7,664	33,007	33,007	34,343	34,343
EXPENDITURES TOTAL			16,774	7,664	33,007	33,007	34,343	34,343
EXPENDITURES			16,774	7,664	33,007	33,007	34,343	34,343
TOTAL BUSINESS UNIT-410701 -Biot Preparedness Direct			16,774	7,664	33,007	33,007	34,343	34,343

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
410702 -Biot Preparedness Superv								
EXPENDITURES								
511110		Salary-Permanent Regular	4,063	355	4,255	4,255	7,738	7,738
		SALARIES TOTAL	4,063	355	4,255	4,255	7,738	7,738
512141		Social Security	297	25	297	297	546	546
512142		Retirement (Employer)	264	24	289	289	549	549
512144		Health Insurance	927	108	1,141	1,141	1,869	1,869
512151		HSA Contribution	-	-	-	-	78	78
512173		Dental Insurance	42	6	55	55	88	88
		FRINGE TOTAL	1,531	162	1,783	1,783	3,130	3,130
		TOTAL SALARIES AND FRINGES	5,594	518	6,038	6,038	10,868	10,868
		EXPENDITURES TOTAL	5,594	518	6,038	6,038	10,868	10,868
		EXPENDITURES	5,594	518	6,038	6,038	10,868	10,868
TOTAL BUSINESS UNIT-410702 -Biot Preparedness Super			5,594	518	6,038	6,038	10,868	10,868

4108 -Prevention PHHS								
REVENUES								
421001		State Aid	-	-	-	2,500	1,500	1,500
		REVENUES TOTAL	-	-	-	2,500	1,500	1,500
EXPENDITURES								
511110		Salary-Permanent Regular	-	-	3,579	3,579	1,083	1,083
		SALARIES TOTAL	-	-	3,579	3,579	1,083	1,083
512141		Social Security	-	-	246	246	79	79
512142		Retirement (Employer)	-	-	243	243	77	77
512144		Health Insurance	-	-	913	913	234	234
512145		Life Insurance	-	-	1	1	0	0
512151		HSA Contribution	-	-	-	-	10	10
512173		Dental Insurance	-	-	44	44	11	11
		FRINGE TOTAL	-	-	1,447	1,447	410	410
		TOTAL SALARIES AND FRINGES	-	-	5,026	5,026	1,493	1,493
		EXPENDITURES TOTAL	-	-	5,026	5,026	1,493	1,493
		REVENUES	-	-	-	2,500	1,500	1,500
		EXPENDITURES	-	-	5,026	5,026	1,493	1,493
TOTAL BUSINESS UNIT-4108 -Prevention PHHS			-	-	5,026	2,526	(7)	(7)

4110 -Environmental Health								
EXPENDITURES								
529299		Purchase Care & Services	31,320	15,661	31,325	31,325	31,325	31,325
531312		Office Supplies	3,680	1,840	3,675	3,675	3,675	3,675
		OPERATING EXPENDITURES	35,000	17,501	35,000	35,000	35,000	35,000
		EXPENDITURES TOTAL	35,000	17,501	35,000	35,000	35,000	35,000
		EXPENDITURES	35,000	17,501	35,000	35,000	35,000	35,000
TOTAL BUSINESS UNIT-4110 -Environmental Health			35,000	17,501	35,000	35,000	35,000	35,000

4111 -Mental Health Nursing								
REVENUES								
474008		Human Services	109,112	30,423	55,228	55,228	60,792	60,792
		REVENUES TOTAL	109,112	30,423	55,228	55,228	60,792	60,792
EXPENDITURES								

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
511110		Salary-Permanent Regular	50,785	2,782	-	-	-	-
511210		Wages-Regular	25,755	18,215	34,851	34,851	38,191	38,191
511220		Wages-Overtime	1,379	1,163	-	-	969	969
		SALARIES TOTAL	77,919	22,160	34,851	34,851	39,160	39,160
512141		Social Security	5,632	1,623	2,387	2,387	2,919	2,919
512142		Retirement (Employer)	5,075	1,507	2,370	2,370	2,780	2,780
512144		Health Insurance	18,473	8,769	13,693	13,693	14,016	14,016
512145		Life Insurance	30	4	6	6	6	6
512151		HSA Contribution	13	-	-	-	581	581
512173		Dental Insurance	967	430	662	662	662	662
		FRINGE TOTAL	30,191	12,333	19,118	19,118	20,965	20,965
		TOTAL SALARIES AND FRINGES	108,111	34,493	53,969	53,969	60,125	60,125
531342		Chemical Lab & Medical Supp	218	121	315	315	-	-
591519		Other Insurance	783	180	944	944	393	393
		OPERATING EXPENDITURES	1,002	302	1,259	1,259	393	393
		EXPENDITURES TOTAL	109,112	34,795	55,228	55,228	60,518	60,518
		REVENUES	109,112	30,423	55,228	55,228	60,792	60,792
		EXPENDITURES	109,112	34,795	55,228	55,228	60,518	60,518
TOTAL BUSINESS UNIT-4111 -Mental Health Nursing			(0)	4,371	0	0	(274)	(274)

4112 -Head Start

REVENUES								
456017		Headstart Charges	6,414	661	22,543	22,543	13,008	13,008
		REVENUES TOTAL	6,414	661	22,543	22,543	13,008	13,008
EXPENDITURES								
532325		Registration	179	-	-	-	-	-
591519		Other Insurance	89	81	108	108	177	177
		OPERATING EXPENDITURES	268	81	108	108	177	177
		EXPENDITURES TOTAL	268	81	108	108	177	177
		REVENUES	6,414	661	22,543	22,543	13,008	13,008
		EXPENDITURES	268	81	108	108	177	177
TOTAL BUSINESS UNIT-4112 -Head Start			(6,146)	(580)	(22,435)	(22,435)	(12,832)	(12,832)

411203 -Head Start Skilled Nurse

EXPENDITURES								
511110		Salary-Permanent Regular	2,451	378	12,113	12,113	5,835	5,835
		SALARIES TOTAL	2,451	378	12,113	12,113	5,835	5,835
512141		Social Security	180	27	825	825	430	430
512142		Retirement (Employer)	159	26	824	824	414	414
512144		Health Insurance	645	84	3,651	3,651	764	764
512145		Life Insurance	0	0	3	3	1	1
512151		HSA Contribution	12	-	-	-	39	39
512173		Dental Insurance	43	4	177	177	88	88
		FRINGE TOTAL	1,039	141	5,480	5,480	1,737	1,737
		TOTAL SALARIES AND FRINGES	3,491	520	17,593	17,593	7,572	7,572
		EXPENDITURES TOTAL	3,491	520	17,593	17,593	7,572	7,572
		EXPENDITURES	3,491	520	17,593	17,593	7,572	7,572
TOTAL BUSINESS UNIT-411203 -Head Start Skilled Nurse			3,491	520	17,593	17,593	7,572	7,572

411204 -Head Start Nutrition

EXPENDITURES

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
511110		Salary-Permanent Regular	92	-	811	811	878	878
511210		Wages-Regular	1,938	300	2,754	2,754	3,014	3,014
		SALARIES TOTAL	2,030	300	3,565	3,565	3,892	3,892
512141		Social Security	149	21	255	255	274	274
512142		Retirement (Employer)	132	20	242	242	276	276
512144		Health Insurance	313	58	743	743	711	711
512145		Life Insurance	0	0	1	1	1	1
512151		HSA Contribution	8	-	-	-	34	34
512173		Dental Insurance	24	3	37	37	37	37
		FRINGE TOTAL	625	102	1,278	1,278	1,333	1,333
		TOTAL SALARIES AND FRINGES	2,655	402	4,843	4,843	5,225	5,225
		EXPENDITURES TOTAL	2,655	402	4,843	4,843	5,225	5,225
		EXPENDITURES	2,655	402	4,843	4,843	5,225	5,225
TOTAL BUSINESS UNIT-411204 -Head Start Nutrition			2,655	402	4,843	4,843	5,225	5,225

4114 -TB Dispensary

REVENUES								
421001	State Aid		3,079	-	100	100	100	100
		REVENUES TOTAL	3,079	-	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	3,079	-	100	100	100	100
		EXPENDITURES	-	-	100	100	100	100
TOTAL BUSINESS UNIT-4114 -TB Dispensary			(3,079)	-	-	-	-	-

4115 -Tax Levy Other Finance

REVENUES								
411100	General Property Taxes		892,942	457,256	914,512	914,512	938,368	938,368
		REVENUES TOTAL	892,942	457,256	914,512	914,512	938,368	938,368
		REVENUES	892,942	457,256	914,512	914,512	938,368	938,368
TOTAL BUSINESS UNIT-4115 -Tax Levy Other Finance			892,942	457,256	914,512	914,512	938,368	938,368

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		52,315	15,968	50,741	50,741	63,132	63,132
511210	Wages-Regular		862	788	-	-	1,273	1,273
511220	Wages-Overtime		-	-	-	-	32	32
	SALARIES TOTAL		53,177	16,756	50,741	50,741	64,437	64,437
512141	Social Security		3,987	1,259	3,748	3,748	4,836	4,836
512142	Retirement (Employer)		3,460	1,139	3,450	3,450	4,575	4,575
512144	Health Insurance		9,595	2,496	10,538	10,538	8,877	8,877
512145	Life Insurance		6	2	6	6	7	7
512151	HSA Contribution		569	-	-	-	446	446
512173	Dental Insurance		567	155	520	520	653	653
	FRINGE TOTAL		18,184	5,052	18,262	18,262	19,394	19,394

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		TOTAL SALARIES AND FRINGES	71,361	21,808	69,003	69,003	83,831	83,831
591519		Other Insurance	287	262	346	346	572	572
		OPERATING EXPENDITURES	287	262	346	346	572	572
		EXPENDITURES TOTAL	71,648	22,070	69,349	69,349	84,403	84,403
		REVENUES	5,500	5,500	5,500	5,500	5,500	5,500
		EXPENDITURES	71,648	22,070	69,349	69,349	84,403	84,403
TOTAL BUSINESS UNIT-4120 -Communicable Disease Pr			66,148	16,570	63,849	63,849	78,903	78,903

4121 -CCS Human Services

REVENUES								
474008	Human Services		1,474	-	-	-	-	-
REVENUES TOTAL			1,474	-	-	-	-	-
EXPENDITURES								
511110	Salary-Permanent Regular		1,040	-	-	-	-	-
	SALARIES TOTAL		1,040	-	-	-	-	-
512141	Social Security		75	-	-	-	-	-
512142	Retirement (Employer)		68	-	-	-	-	-
512144	Health Insurance		248	-	-	-	-	-
512145	Life Insurance		0	-	-	-	-	-
512173	Dental Insurance		16	-	-	-	-	-
	FRINGE TOTAL		407	-	-	-	-	-
TOTAL SALARIES AND FRINGES			1,447	-	-	-	-	-
591519	Other Insurance		27	-	-	-	-	-
	OPERATING EXPENDITURES		27	-	-	-	-	-
EXPENDITURES TOTAL			1,474	-	-	-	-	-
REVENUES			1,474	-	-	-	-	-
EXPENDITURES			1,474	-	-	-	-	-
TOTAL BUSINESS UNIT-4121 -CCS Human Services			-	-	-	-	-	-

4122 -Drug Free Communities Grant

REVENUES								
424001	Federal Grants		135,655	51,350	125,000	125,000	125,000	125,000
699999	Budgetary Fund Balance		-	-	-	28,694	-	-
REVENUES TOTAL			135,655	51,350	125,000	153,694	125,000	125,000
EXPENDITURES								
511110	Salary-Permanent Regular		34,372	-	844	844	-	-
511210	Wages-Regular		37,272	22,187	71,352	71,352	79,325	79,325
511220	Wages-Overtime		-	236	-	-	-	-
	SALARIES TOTAL		71,644	22,423	72,196	72,196	79,325	79,325
512141	Social Security		5,212	1,632	5,515	5,515	5,918	5,918
512142	Retirement (Employer)		4,268	976	3,334	3,334	4,125	4,125
512144	Health Insurance		11,036	2,367	228	228	9,556	9,556
512145	Life Insurance		9	-	0	0	-	-
512151	HSA Contribution		570	-	-	-	485	485
512173	Dental Insurance		542	40	11	11	516	516
	FRINGE TOTAL		21,637	5,015	9,088	9,088	20,599	20,599
TOTAL SALARIES AND FRINGES			93,281	27,438	81,284	81,284	99,925	99,925
521219	Other Professional Serv		12,695	10,625	20,000	25,082	2,125	2,125
529160	Interpreter Fee		-	-	2,500	2,500	-	-
531303	Computer Equipmt & Software		1,295	-	-	-	-	-
531311	Postage & Box Rent		27	-	-	-	-	-
531312	Office Supplies		465	-	711	711	-	-

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
531313		Printing & Duplicating	-	-	2,121	2,121	-	-
531324		Membership Dues	300	300	300	300	300	300
531326		Advertising	15,553	13,426	28,000	10,000	17,143	17,143
531349		Other Operating Expenses	2,043	-	12,646	17,646	-	-
532325		Registration	9,055	5,940	14,000	5,785	1,255	1,255
532332		Mileage	-	-	100	1,253	50	50
532334		Commercial Travel	-	1,555	2,000	2,000	1,000	1,000
532335		Meals	-	66	778	778	460	460
532336		Lodging	-	270	3,100	3,100	1,700	1,700
591519		Other Insurance	940	373	1,134	1,134	814	814
		OPERATING EXPENDITURES	42,374	32,555	87,390	72,410	24,847	24,847
		EXPENDITURES TOTAL	135,655	59,993	168,674	153,694	124,772	124,772
		REVENUES	135,655	51,350	125,000	153,694	125,000	125,000
		EXPENDITURES	135,655	59,993	168,674	153,694	124,772	124,772
TOTAL BUSINESS UNIT-4122 -Drug Free Communities G			(0)	8,643	43,674	-	(228)	(228)

4123 -DFC - Drug Free Coalition

REVENUES								
485200		Donations Restricted	110	-	-	-	-	-
		REVENUES TOTAL	110	-	-	-	-	-
EXPENDITURES								
531349		Other Operating Expenses	3,843	-	-	-	-	-
		OPERATING EXPENDITURES	3,843	-	-	-	-	-
		EXPENDITURES TOTAL	3,843	-	-	-	-	-
		REVENUES	110	-	-	-	-	-
		EXPENDITURES	3,843	-	-	-	-	-
TOTAL BUSINESS UNIT-4123 -DFC - Drug Free Coalition			3,733	-	-	-	-	-

412306 -DFC - AWY Mini Grant

REVENUES								
421001		State Aid	-	-	-	2,000	-	-
		REVENUES TOTAL	-	-	-	2,000	-	-
EXPENDITURES								
531326		Advertising	-	-	-	2,000	-	-
		OPERATING EXPENDITURES	-	-	-	2,000	-	-
		EXPENDITURES TOTAL	-	-	-	2,000	-	-
		REVENUES	-	-	-	2,000	-	-
		EXPENDITURES	-	-	-	2,000	-	-
TOTAL BUSINESS UNIT-412306 -DFC - AWY Mini Grant			-	-	-	-	-	-

412307 -DFC SOR Grant

REVENUES								
421001		State Aid	4,599	-	-	6,000	-	-
		REVENUES TOTAL	4,599	-	-	6,000	-	-
EXPENDITURES								
531313		Printing & Duplicating	-	-	-	1,000	-	-
531326		Advertising	4,239	-	-	5,000	-	-
531349		Other Operating Expenses	360	-	-	-	-	-
		OPERATING EXPENDITURES	4,599	-	-	6,000	-	-
		EXPENDITURES TOTAL	4,599	-	-	6,000	-	-

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		REVENUES	4,599	-	-	6,000	-	-
		EXPENDITURES	4,599	-	-	6,000	-	-
TOTAL BUSINESS UNIT-412307 -DFC SOR Grant			-	-	-	-	-	-

4124 -Human Services

EXPENDITURES								
591519		Other Insurance	11	-	-	-	-	-
		OPERATING EXPENDITURES	11	-	-	-	-	-
		EXPENDITURES TOTAL	11	-	-	-	-	-
		EXPENDITURES	11	-	-	-	-	-
TOTAL BUSINESS UNIT-4124 -Human Services			11	-	-	-	-	-

4126 -CARES COVID19 Grant

REVENUES								
421001		State Aid	44,114	-	-	-	-	-
		REVENUES TOTAL	44,114	-	-	-	-	-
EXPENDITURES								
531311		Postage & Box Rent	2	-	-	-	-	-
533225		Telephone & Fax	3	-	-	-	-	-
		OPERATING EXPENDITURES	5	-	-	-	-	-
		EXPENDITURES TOTAL	5	-	-	-	-	-
		REVENUES	44,114	-	-	-	-	-
		EXPENDITURES	5	-	-	-	-	-
TOTAL BUSINESS UNIT-4126 -CARES COVID19 Grant			(44,109)	-	-	-	-	-

4126412 -CARES Disease Interviews

EXPENDITURES								
511110		Salary-Permanent Regular	3,166	-	-	-	-	-
511210		Wages-Regular	25,318	-	-	-	-	-
511220		Wages-Overtime	797	-	-	-	-	-
		SALARIES TOTAL	29,281	-	-	-	-	-
512141		Social Security	2,229	-	-	-	-	-
512142		Retirement (Employer)	555	-	-	-	-	-
512144		Health Insurance	1,173	-	-	-	-	-
512145		Life Insurance	2	-	-	-	-	-
512151		HSA Contribution	150	-	-	-	-	-
512153		HRA Contribution	9	-	-	-	-	-
512173		Dental Insurance	94	-	-	-	-	-
		FRINGE TOTAL	4,211	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	33,492	-	-	-	-	-
		EXPENDITURES TOTAL	33,492	-	-	-	-	-
		EXPENDITURES	33,492	-	-	-	-	-
TOTAL BUSINESS UNIT-4126412 -CARES Disease Interviews			33,492	-	-	-	-	-

4126413 -CARES Contact Interviews

EXPENDITURES								
511110		Salary-Permanent Regular	2,666	-	-	-	-	-
511210		Wages-Regular	526	-	-	-	-	-
		SALARIES TOTAL	3,192	-	-	-	-	-
512141		Social Security	244	-	-	-	-	-

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
512142		Retirement (Employer)	34	-	-	-	-	-
		FRINGE TOTAL	278	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	3,471	-	-	-	-	-
		EXPENDITURES TOTAL	3,471	-	-	-	-	-
		EXPENDITURES	3,471	-	-	-	-	-
TOTAL BUSINESS UNIT-4126413 -CARES Contact Interview			3,471	-	-	-	-	-

4126414 -CARES Monitoring Interviews

EXPENDITURES								
511110		Salary-Permanent Regular	166	-	-	-	-	-
511210		Wages-Regular	87	-	-	-	-	-
		SALARIES TOTAL	253	-	-	-	-	-
512141		Social Security	19	-	-	-	-	-
512142		Retirement (Employer)	5	-	-	-	-	-
		FRINGE TOTAL	25	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	277	-	-	-	-	-
		EXPENDITURES TOTAL	277	-	-	-	-	-
		EXPENDITURES	277	-	-	-	-	-
TOTAL BUSINESS UNIT-4126414 -CARES Monitoring Inter			277	-	-	-	-	-

4126415 -CARES Epid & Lab Capacity

EXPENDITURES								
511110		Salary-Permanent Regular	4,834	-	-	-	-	-
		SALARIES TOTAL	4,834	-	-	-	-	-
512141		Social Security	364	-	-	-	-	-
512142		Retirement (Employer)	314	-	-	-	-	-
512144		Health Insurance	559	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512173		Dental Insurance	62	-	-	-	-	-
		FRINGE TOTAL	1,300	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	6,133	-	-	-	-	-
521219		Other Professional Serv	736	-	-	-	-	-
		OPERATING EXPENDITURES	736	-	-	-	-	-
		EXPENDITURES TOTAL	6,869	-	-	-	-	-
		EXPENDITURES	6,869	-	-	-	-	-
TOTAL BUSINESS UNIT-4126415 -CARES Epid & Lab Capa			6,869	-	-	-	-	-

4127 -COVID Immunization

REVENUES								
421001		State Aid	85,779	-	-	-	-	-
		REVENUES TOTAL	85,779	-	-	-	-	-
EXPENDITURES								
511110		Salary-Permanent Regular	3,588	-	-	-	-	-
511210		Wages-Regular	2,888	-	-	-	-	-
		SALARIES TOTAL	6,476	-	-	-	-	-
512141		Social Security	479	-	-	-	-	-
512142		Retirement (Employer)	410	-	-	-	-	-
512144		Health Insurance	1,246	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
512151		HSA Contribution	143	-	-	-	-	-
512153		HRA Contribution	31	-	-	-	-	-
512173		Dental Insurance	69	-	-	-	-	-
		FRINGE TOTAL	2,378	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	8,854	-	-	-	-	-
521219		Other Professional Serv	75,870	-	-	-	-	-
529160		Interpreter Fee	7	-	-	-	-	-
531342		Chemical Lab & Medical Supp	1,048	-	-	-	-	-
		OPERATING EXPENDITURES	76,925	-	-	-	-	-
		EXPENDITURES TOTAL	85,780	-	-	-	-	-
		REVENUES	85,779	-	-	-	-	-
		EXPENDITURES	85,780	-	-	-	-	-
TOTAL BUSINESS UNIT-4127 -COVID Immunization			1	-	-	-	-	-

4128 -American Rescue Plan Act

REVENUES								
421001	State Aid		241,007	27,298	295,388	295,388	300,000	300,000
REVENUES TOTAL			241,007	27,298	295,388	295,388	300,000	300,000
EXPENDITURES								
511110	Salary-Permanent Regular		19,213	7,070	86,486	86,486	46,854	46,854
511210	Wages-Regular		106,839	6,401	22,653	22,653	3,183	3,183
511220	Wages-Overtime		245	-	-	-	81	81
	SALARIES TOTAL		126,297	13,471	109,139	109,139	50,118	50,118
512141	Social Security		9,630	1,011	7,667	7,667	3,772	3,772
512142	Retirement (Employer)		969	565	7,421	7,421	1,215	1,215
512144	Health Insurance		2,808	2,019	32,811	32,811	4,672	4,672
512145	Life Insurance		1	1	19	19	2	2
512151	HSA Contribution		-	-	-	-	194	194
512173	Dental Insurance		175	90	1,855	1,855	221	221
	FRINGE TOTAL		13,583	3,686	49,773	49,773	10,075	10,075
	TOTAL SALARIES AND FRINGES		139,880	17,156	158,913	158,913	60,193	60,193
521219	Other Professional Serv		97,311	26,162	130,350	130,350	-	-
529160	Interpreter Fee		37	-	-	-	-	-
531303	Computer Equipmt & Software		-	-	-	-	6,000	6,000
531312	Office Supplies		28	-	-	-	-	-
531314	Small Items Of Equipment		-	-	-	-	100,000	100,000
531326	Advertising		-	-	-	-	5,000	5,000
531342	Chemical Lab & Medical Supp		-	-	-	-	120,000	120,000
531349	Other Operating Expenses		-	-	-	-	7,285	7,285
533225	Telephone & Fax		3,749	230	460	6,125	200	200
591519	Other Insurance		-	564	-	-	1,231	1,231
	OPERATING EXPENDITURES		101,126	26,956	130,810	136,475	239,715	239,715
	EXPENDITURES TOTAL		241,006	44,112	289,723	295,388	299,909	299,909
	REVENUES		241,007	27,298	295,388	295,388	300,000	300,000
	EXPENDITURES		241,006	44,112	289,723	295,388	299,909	299,909
TOTAL BUSINESS UNIT-4128 -American Rescue Plan Act			(1)	16,814	(5,665)	-	(91)	(91)

4129 -PHEP Workforce Grant

REVENUES								
421001	State Aid		51,917	53,806	65,083	52,406	-	-
486004	Miscellaneous Revenue		-	360	-	-	-	-
REVENUES TOTAL			51,917	54,166	65,083	52,406	-	-
EXPENDITURES								
511110	Salary-Permanent Regular		11,928	21,687	1,899	1,899	-	-

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
511210		Wages-Regular	162	4,010	-	-	-	-
511220		Wages-Overtime	-	161	-	-	-	-
		SALARIES TOTAL	12,090	25,859	1,899	1,899	-	-
512141		Social Security	894	1,876	135	135	-	-
512142		Retirement (Employer)	768	1,726	129	129	-	-
512144		Health Insurance	2,008	6,652	456	456	-	-
512145		Life Insurance	1	2	0	0	-	-
512151		HSA Contribution	31	-	-	-	-	-
512173		Dental Insurance	130	425	22	22	-	-
		FRINGE TOTAL	3,831	10,682	743	743	-	-
		TOTAL SALARIES AND FRINGES	15,921	36,540	2,643	2,643	-	-
521219		Other Professional Serv	31,833	22,538	23,000	49,763	-	-
531303		Computer Equipmt & Software	-	3,375	3,375	-	-	-
532325		Registration	4,164	2,980	3,000	-	-	-
591519		Other Insurance	-	10	-	-	-	-
		OPERATING EXPENDITURES	35,997	28,902	29,375	49,763	-	-
		EXPENDITURES TOTAL	51,918	65,443	32,017	52,406	-	-
		REVENUES	51,917	54,166	65,083	52,406	-	-
		EXPENDITURES	51,918	65,443	32,017	52,406	-	-
TOTAL BUSINESS UNIT-4129 -PHEP Workforce Grant			1	11,277	(33,066)	-	-	-

4130 -Overdose Fatality Review

REVENUES								
421001		State Aid	-	10,652	37,710	37,710	37,710	37,710
		REVENUES TOTAL	-	10,652	37,710	37,710	37,710	37,710
EXPENDITURES								
511110		Salary-Permanent Regular	-	11,793	36,065	36,065	3,758	3,758
511210		Wages-Regular	-	842	-	-	-	-
		SALARIES TOTAL	-	12,634	36,065	36,065	3,758	3,758
512141		Social Security	-	936	2,502	2,502	287	287
512142		Retirement (Employer)	-	795	2,452	2,452	239	239
512144		Health Insurance	-	3,264	9,128	9,128	-	-
512145		Life Insurance	-	2	6	6	0	0
512173		Dental Insurance	-	115	442	442	26	26
		FRINGE TOTAL	-	5,112	14,530	14,530	552	552
		TOTAL SALARIES AND FRINGES	-	17,747	50,595	50,595	4,310	4,310
531303		Computer Equipmt & Software	-	98	98	-	200	200
531314		Small Items Of Equipment	-	1,078	1,100	1,000	2,443	2,443
531326		Advertising	-	-	546	546	1,000	1,000
531349		Other Operating Expenses	-	-	2,290	2,290	23,000	23,000
532325		Registration	-	528	600	-	1,300	1,300
532332		Mileage	-	-	230	230	50	50
532334		Commercial Travel	-	-	590	590	2,000	2,000
532335		Meals	-	119	1,200	1,200	600	600
532336		Lodging	-	409	2,699	2,699	2,400	2,400
591519		Other Insurance	-	186	-	-	407	407
		OPERATING EXPENDITURES	-	2,418	9,352	8,554	33,400	33,400
		EXPENDITURES TOTAL	-	20,164	59,947	59,149	37,710	37,710
		REVENUES	-	10,652	37,710	37,710	37,710	37,710
		EXPENDITURES	-	20,164	59,947	59,149	37,710	37,710
TOTAL BUSINESS UNIT-4130 -Overdose Fatality Review			-	9,513	22,237	21,439	(0)	(0)

4131 -Qualitative Data Grant

REVENUES								
421001		State Aid	-	3,151	35,000	35,000	21,600	21,600

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES TOTAL			-	3,151	35,000	35,000	21,600	21,600
EXPENDITURES								
511110		Salary-Permanent Regular	-	1,660	31,345	31,345	40,701	40,701
		SALARIES TOTAL	-	1,660	31,345	31,345	40,701	40,701
512141		Social Security	-	123	2,289	2,289	3,089	3,089
512142		Retirement (Employer)	-	102	863	863	2,653	2,653
512144		Health Insurance	-	308	3,423	3,423	2,803	2,803
512145		Life Insurance	-	0	2	2	5	5
512151		HSA Contribution	-	-	-	-	116	116
512173		Dental Insurance	-	9	166	166	349	349
		FRINGE TOTAL	-	542	6,743	6,743	9,016	9,016
		TOTAL SALARIES AND FRINGES	-	2,202	38,088	38,088	49,717	49,717
521219		Other Professional Serv	-	3,815	15,000	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	-	500	2,278	2,278	500	500
532332		Mileage	-	-	50	50	-	-
532335		Meals	-	-	100	100	-	-
532336		Lodging	-	-	350	350	-	-
591519		Other Insurance	-	162	-	-	353	353
		OPERATING EXPENDITURES	-	4,477	19,778	12,058	853	853
		EXPENDITURES TOTAL	-	6,679	57,866	50,146	50,570	50,570
		REVENUES	-	3,151	35,000	35,000	21,600	21,600
		EXPENDITURES	-	6,679	57,866	50,146	50,570	50,570
TOTAL BUSINESS UNIT-4131 -Qualitative Data Grant			-	3,528	22,866	15,146	28,970	28,970

4132 -Drinking Water Grant

REVENUES								
424001		Federal Grants	-	-	-	24,000	-	-
REVENUES TOTAL			-	-	-	24,000	-	-
EXPENDITURES								
511110		Salary-Permanent Regular	-	75	-	12,109	-	-
		SALARIES TOTAL	-	75	-	12,109	-	-
512141		Social Security	-	6	-	926	-	-
512142		Retirement (Employer)	-	5	-	823	-	-
512144		Health Insurance	-	19	-	9,511	-	-
512145		Life Insurance	-	0	-	20	-	-
512153		HRA Contribution	-	-	-	377	-	-
512173		Dental Insurance	-	1	-	208	-	-
		FRINGE TOTAL	-	30	-	11,865	-	-
		TOTAL SALARIES AND FRINGES	-	105	-	23,974	-	-
531349		Other Operating Expenses	-	-	-	26	-	-
591519		Other Insurance	-	63	-	-	-	-
		OPERATING EXPENDITURES	-	63	-	26	-	-
		EXPENDITURES TOTAL	-	168	-	24,000	-	-
		REVENUES	-	-	-	24,000	-	-
		EXPENDITURES	-	168	-	24,000	-	-
TOTAL BUSINESS UNIT-4132 -Drinking Water Grant			-	168	-	-	-	-

4201 -WIC Grant Regular

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES								
421001		State Aid	291,847	107,757	336,889	291,847	296,403	296,403
486004		Miscellaneous Revenue	4,654	2,390	7,000	5,400	7,000	7,000
REVENUES TOTAL			296,501	110,147	343,889	297,247	303,403	303,403
EXPENDITURES								
529160		Interpreter Fee	4,628	3,461	7,000	5,400	7,000	7,000
531349		Other Operating Expenses	-	275	275	-	-	-
OPERATING EXPENDITURES			4,628	3,736	7,275	5,400	7,000	7,000
EXPENDITURES TOTAL			4,628	3,736	7,275	5,400	7,000	7,000
REVENUES			296,501	110,147	343,889	297,247	303,403	303,403
EXPENDITURES			4,628	3,736	7,275	5,400	7,000	7,000
TOTAL BUSINESS UNIT-4201 -WIC Grant Regular			(291,873)	(106,410)	(336,614)	(291,847)	(296,403)	(296,403)

420101 -WIC Director

EXPENDITURES								
511110		Salary-Permanent Regular	551	463	1,036	1,036	1,083	1,083
SALARIES TOTAL			551	463	1,036	1,036	1,083	1,083
512141		Social Security	41	33	78	78	79	79
512142		Retirement (Employer)	36	31	70	70	77	77
512144		Health Insurance	106	127	166	166	234	234
512145		Life Insurance	0	0	0	0	0	0
512151		HSA Contribution	-	-	-	-	10	10
512173		Dental Insurance	4	5	11	11	11	11
FRINGE TOTAL			187	197	325	325	410	410
TOTAL SALARIES AND FRINGES			739	660	1,361	1,361	1,493	1,493
EXPENDITURES TOTAL			739	660	1,361	1,361	1,493	1,493
EXPENDITURES			739	660	1,361	1,361	1,493	1,493
TOTAL BUSINESS UNIT-420101 -WIC Director			739	660	1,361	1,361	1,493	1,493

420102 -WIC Supervisor

EXPENDITURES								
511110		Salary-Permanent Regular	318	87	851	851	967	967
SALARIES TOTAL			318	87	851	851	967	967
512141		Social Security	23	6	59	59	68	68
512142		Retirement (Employer)	21	6	58	58	69	69
512144		Health Insurance	154	26	228	228	234	234
512145		Life Insurance	0	-	-	-	-	-
512151		HSA Contribution	-	-	-	-	10	10
512173		Dental Insurance	3	2	11	11	11	11
FRINGE TOTAL			201	40	357	357	391	391
TOTAL SALARIES AND FRINGES			519	127	1,208	1,208	1,359	1,359
EXPENDITURES TOTAL			519	127	1,208	1,208	1,359	1,359
EXPENDITURES			519	127	1,208	1,208	1,359	1,359
TOTAL BUSINESS UNIT-420102 -WIC Supervisor			519	127	1,208	1,208	1,359	1,359

420104 -WIC Nutrition

EXPENDITURES								
511110		Salary-Permanent Regular	15,163	8,103	-	-	-	-
511210		Wages-Regular	18,248	11,171	-	-	-	-
511240		Wages-Temporary	250	-	-	-	-	-
SALARIES TOTAL			33,661	19,273	-	-	-	-

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
512141		Social Security	2,397	1,318	-	-	-	-
512142		Retirement (Employer)	2,174	1,311	-	-	-	-
512144		Health Insurance	7,751	5,731	-	-	-	-
512145		Life Insurance	10	6	-	-	-	-
512151		HSA Contribution	209	-	-	-	-	-
512173		Dental Insurance	413	264	-	-	-	-
		FRINGE TOTAL	12,955	8,630	-	-	-	-
		TOTAL SALARIES AND FRINGES	46,616	27,903	-	-	-	-
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	52,191	33,478	5,575	5,575	5,575	5,575
		EXPENDITURES	52,191	33,478	5,575	5,575	5,575	5,575
TOTAL BUSINESS UNIT-420104 -WIC Nutrition			52,191	33,478	5,575	5,575	5,575	5,575

420105 -WIC Admin

EXPENDITURES								
511110		Salary-Permanent Regular	20,761	8,441	73,773	73,773	79,876	79,876
511210		Wages-Regular	17,699	7,913	125,829	125,829	135,153	135,153
511220		Wages-Overtime	43	-	23	23	10	10
511330		Wages-Longevity Pay	265	-	268	268	291	291
		SALARIES TOTAL	38,768	16,354	199,893	199,893	215,330	215,330
512141		Social Security	2,732	1,101	13,815	13,815	14,948	14,948
512142		Retirement (Employer)	2,531	1,112	13,593	13,593	15,288	15,288
512144		Health Insurance	10,533	5,899	61,480	61,480	60,894	60,894
512145		Life Insurance	15	7	53	53	54	54
512151		HSA Contribution	426	-	-	-	2,689	2,689
512153		HRA Contribution	185	13	-	-	-	-
512173		Dental Insurance	518	256	3,007	3,007	2,997	2,997
		FRINGE TOTAL	16,941	8,389	91,948	91,948	96,871	96,871
		TOTAL SALARIES AND FRINGES	55,708	24,743	291,841	291,841	312,201	312,201
529160		Interpreter Fee	86	3	3	-	-	-
531298		United Parcel Service	30	30	30	-	30	30
531311		Postage & Box Rent	1,136	660	1,300	924	1,300	1,300
531312		Office Supplies	109	8	50	50	50	50
531322		Subscriptions	-	-	56	56	-	-
531324		Membership Dues	100	-	100	-	100	100
531326		Advertising	209	-	160	160	160	160
531342		Chemical Lab & Medical Supp	23	-	-	100	-	-
531349		Other Operating Expenses	121	242	243	24	100	100
531351		Gas/Diesel	361	102	200	190	200	200
532325		Registration	-	-	675	675	690	690
532335		Meals	-	-	66	66	66	66
532336		Lodging	-	-	300	300	300	300
533225		Telephone & Fax	1,359	703	1,592	1,592	1,400	1,400
535242		Maintain Machinery & Equip	1,535	1,060	2,132	2,132	2,179	2,179
535247		Building Repair & Maint	5,575	5,575	5,575	5,575	5,575	5,575
571004		IP Telephony Allocation	675	318	637	637	602	602
571005		Duplicating Allocation	-	2,784	5,567	5,567	-	-
571009		MIS PC Group Allocation	3,572	4,205	8,410	8,410	16,269	16,269
571010		MIS Systems Grp Alloc(ISIS)	2,675	1,358	2,715	2,715	3,330	3,330
591519		Other Insurance	2,203	1,090	2,656	2,656	2,378	2,378
		OPERATING EXPENDITURES	19,768	18,138	32,467	31,829	34,729	34,729
		EXPENDITURES TOTAL	75,476	42,881	324,308	323,670	346,930	346,930
		EXPENDITURES	75,476	42,881	324,308	323,670	346,930	346,930
TOTAL BUSINESS UNIT-420105 -WIC Admin			75,476	42,881	324,308	323,670	346,930	346,930

420106 -WIC Client Services

EXPENDITURES

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
511110		Salary-Permanent Regular	30,455	17,064	-	-	-	-
511210		Wages-Regular	68,848	37,112	-	-	-	-
511220		Wages-Overtime	-	209	-	-	-	-
511240		Wages-Temporary	536	-	-	-	-	-
		SALARIES TOTAL	99,839	54,386	-	-	-	-
512141		Social Security	7,203	3,759	-	-	-	-
512142		Retirement (Employer)	6,464	3,698	-	-	-	-
512144		Health Insurance	25,216	17,895	-	-	-	-
512145		Life Insurance	27	12	-	-	-	-
512151		HSA Contribution	880	-	-	-	-	-
512153		HRA Contribution	106	-	-	-	-	-
512173		Dental Insurance	1,399	820	-	-	-	-
		FRINGE TOTAL	41,295	26,184	-	-	-	-
		TOTAL SALARIES AND FRINGES	141,134	80,570	-	-	-	-
531342		Chemical Lab & Medical Supp	259	336	675	-	675	675
535247		Building Repair & Maint	10,000	-	10,000	10,000	10,000	10,000
		OPERATING EXPENDITURES	10,259	336	10,675	10,000	10,675	10,675
		EXPENDITURES TOTAL	151,393	80,907	10,675	10,000	10,675	10,675
		EXPENDITURES	151,393	80,907	10,675	10,000	10,675	10,675
TOTAL BUSINESS UNIT-420106 -WIC Client Services			151,393	80,907	10,675	10,000	10,675	10,675

420107 -WIC Immunization

EXPENDITURES								
511210		Wages-Regular	91	35	-	-	-	-
		SALARIES TOTAL	91	35	-	-	-	-
512141		Social Security	7	2	-	-	-	-
512142		Retirement (Employer)	6	2	-	-	-	-
512144		Health Insurance	42	20	-	-	-	-
512145		Life Insurance	0	0	-	-	-	-
512173		Dental Insurance	3	1	-	-	-	-
		FRINGE TOTAL	57	26	-	-	-	-
		TOTAL SALARIES AND FRINGES	148	60	-	-	-	-
		EXPENDITURES TOTAL	148	60	-	-	-	-
		EXPENDITURES	148	60	-	-	-	-
TOTAL BUSINESS UNIT-420107 -WIC Immunization			148	60	-	-	-	-

420108 -WIC Outreach

EXPENDITURES								
511110		Salary-Permanent Regular	487	223	-	-	-	-
511210		Wages-Regular	946	188	-	-	-	-
		SALARIES TOTAL	1,433	412	-	-	-	-
512141		Social Security	102	28	-	-	-	-
512142		Retirement (Employer)	93	28	-	-	-	-
512144		Health Insurance	622	155	-	-	-	-
512145		Life Insurance	0	0	-	-	-	-
512173		Dental Insurance	31	5	-	-	-	-
		FRINGE TOTAL	849	215	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,283	627	-	-	-	-
		EXPENDITURES TOTAL	2,283	627	-	-	-	-
		EXPENDITURES	2,283	627	-	-	-	-
TOTAL BUSINESS UNIT-420108 -WIC Outreach			2,283	627	-	-	-	-

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
420109 -WIC Breastfeeding								
EXPENDITURES								
511110		Salary-Permanent Regular	3,250	1,585	-	-	-	-
511210		Wages-Regular	7,090	3,331	-	-	-	-
511240		Wages-Temporary	66	-	-	-	-	-
		SALARIES TOTAL	10,405	4,915	-	-	-	-
512141		Social Security	747	340	-	-	-	-
512142		Retirement (Employer)	672	334	-	-	-	-
512144		Health Insurance	2,193	1,222	-	-	-	-
512145		Life Insurance	3	1	-	-	-	-
512151		HSA Contribution	135	-	-	-	-	-
512173		Dental Insurance	103	58	-	-	-	-
		FRINGE TOTAL	3,854	1,955	-	-	-	-
		TOTAL SALARIES AND FRINGES	14,259	6,871	-	-	-	-
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	15,409	6,871	1,150	1,150	1,150	1,150
		EXPENDITURES	15,409	6,871	1,150	1,150	1,150	1,150
TOTAL BUSINESS UNIT-420109 -WIC Breastfeeding			15,409	6,871	1,150	1,150	1,150	1,150
4202 -WIC SNAP Nutr Ed Fit Family								
REVENUES								
421001		State Aid	17,230	5,369	19,682	18,316	19,682	19,682
		REVENUES TOTAL	17,230	5,369	19,682	18,316	19,682	19,682
EXPENDITURES								
511110		Salary-Permanent Regular	4,582	2,180	4,053	4,053	4,389	4,389
511210		Wages-Regular	3,889	2,078	5,088	5,088	5,530	5,530
511330		Wages-Longevity Pay	-	-	14	14	15	15
		SALARIES TOTAL	8,471	4,258	9,155	9,155	9,933	9,933
512141		Social Security	600	289	623	623	684	684
512142		Retirement (Employer)	551	290	623	623	705	705
512144		Health Insurance	2,026	1,230	2,797	2,797	2,814	2,814
512145		Life Insurance	3	1	3	3	3	3
512151		HSA Contribution	55	-	-	-	121	121
512173		Dental Insurance	101	73	136	136	136	136
		FRINGE TOTAL	3,336	1,883	4,182	4,182	4,464	4,464
		TOTAL SALARIES AND FRINGES	11,806	6,141	13,337	13,337	14,397	14,397
529160		Interpreter Fee	9	-	25	25	25	25
531298		United Parcel Service	32	28	55	-	55	55
531311		Postage & Box Rent	371	209	500	500	500	500
531312		Office Supplies	24	13	50	50	50	50
531349		Other Operating Expenses	2,970	650	1,702	1,702	2,107	2,107
532335		Meals	-	-	66	66	66	66
532336		Lodging	-	-	246	246	300	300
533225		Telephone & Fax	670	301	700	700	700	700
535242		Maintain Machinery & Equip	147	73	220	490	225	225
535247		Building Repair & Maint	1,200	1,200	1,200	1,200	1,200	1,200
		OPERATING EXPENDITURES	5,423	2,474	4,764	4,979	5,228	5,228
		EXPENDITURES TOTAL	17,230	8,615	18,101	18,316	19,625	19,625
		REVENUES	17,230	5,369	19,682	18,316	19,682	19,682
		EXPENDITURES	17,230	8,615	18,101	18,316	19,625	19,625
TOTAL BUSINESS UNIT-4202 -WIC SNAP Nutr Ed Fit Fan			(1)	3,246	(1,581)	-	(57)	(57)

4203 -WIC Peer Counselor

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES								
421001		State Aid	18,348	7,702	22,400	18,760	22,400	22,400
REVENUES TOTAL			18,348	7,702	22,400	18,760	22,400	22,400
EXPENDITURES								
531311		Postage & Box Rent	-	18	18	-	-	-
531312		Office Supplies	94	-	54	54	25	25
531326		Advertising	36	-	-	-	-	-
531349		Other Operating Expenses	-	98	100	-	25	25
532332		Mileage	34	-	-	-	-	-
533225		Telephone & Fax	952	460	785	900	785	785
535247		Building Repair & Maint	500	-	500	500	500	500
591519		Other Insurance	143	109	173	173	237	237
OPERATING EXPENDITURES			1,759	684	1,630	1,627	1,572	1,572
EXPENDITURES TOTAL			1,759	684	1,630	1,627	1,572	1,572
REVENUES			18,348	7,702	22,400	18,760	22,400	22,400
EXPENDITURES			1,759	684	1,630	1,627	1,572	1,572
TOTAL BUSINESS UNIT-4203 -WIC Peer Counselor			(16,589)	(7,018)	(20,770)	(17,133)	(20,828)	(20,828)
420304 -WIC Peer Nutrition								
EXPENDITURES								
511110		Salary-Permanent Regular	259	59	811	811	878	878
511210		Wages-Regular	2,811	2,138	1,653	1,653	2,412	2,412
SALARIES TOTAL			3,070	2,197	2,463	2,463	3,289	3,289
512141		Social Security	225	156	174	174	231	231
512142		Retirement (Employer)	200	149	168	168	234	234
512144		Health Insurance	447	367	537	537	616	616
512145		Life Insurance	0	0	1	1	1	1
512151		HSA Contribution	-	-	-	-	29	29
512173		Dental Insurance	31	23	27	27	32	32
FRINGE TOTAL			903	696	906	906	1,141	1,141
TOTAL SALARIES AND FRINGES			3,973	2,893	3,369	3,369	4,431	4,431
EXPENDITURES TOTAL			3,973	2,893	3,369	3,369	4,431	4,431
EXPENDITURES			3,973	2,893	3,369	3,369	4,431	4,431
TOTAL BUSINESS UNIT-420304 -WIC Peer Nutrition			3,973	2,893	3,369	3,369	4,431	4,431
420309 -WIC Peer Breastfeeding								
EXPENDITURES								
511210		Wages-Regular	11,718	6,469	18,531	18,531	16,092	16,092
SALARIES TOTAL			11,718	6,469	18,531	18,531	16,092	16,092
512141		Social Security	896	495	1,418	1,418	1,231	1,231
FRINGE TOTAL			896	495	1,418	1,418	1,231	1,231
TOTAL SALARIES AND FRINGES			12,614	6,964	19,949	19,949	17,323	17,323
EXPENDITURES TOTAL			12,614	6,964	19,949	19,949	17,323	17,323
EXPENDITURES			12,614	6,964	19,949	19,949	17,323	17,323
TOTAL BUSINESS UNIT-420309 -WIC Peer Breastfeeding			12,614	6,964	19,949	19,949	17,323	17,323
4204 -WIC Telehealth Grant								
REVENUES								
421001		State Aid	4,267	716	-	-	-	-
699999		Budgetary Fund Balance	-	-	-	1,142	-	-
REVENUES TOTAL			4,267	716	-	1,142	-	-

Health Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES								
511110		Salary-Permanent Regular	1,147	302	-	-	-	-
511210		Wages-Regular	1,510	246	-	-	-	-
		SALARIES TOTAL	2,657	548	-	-	-	-
512141		Social Security	189	37	-	-	-	-
512142		Retirement (Employer)	173	30	-	-	-	-
512144		Health Insurance	595	148	-	-	-	-
512145		Life Insurance	1	0	-	-	-	-
512151		HSA Contribution	21	-	-	-	-	-
512173		Dental Insurance	32	6	-	-	-	-
		FRINGE TOTAL	1,011	222	-	-	-	-
		TOTAL SALARIES AND FRINGES	3,668	769	-	-	-	-
531349		Other Operating Expenses	600	-	-	1,142	-	-
		OPERATING EXPENDITURES	600	-	-	1,142	-	-
		EXPENDITURES TOTAL	4,268	769	-	1,142	-	-
		REVENUES	4,267	716	-	1,142	-	-
		EXPENDITURES	4,268	769	-	1,142	-	-
TOTAL BUSINESS UNIT-4204 -WIC Telehealth Grant			1	53	-	-	-	-
		REVENUES	2,038,407	820,415	2,067,132	2,073,408	2,023,393	2,023,393
		EXPENDITURES	1,982,781	888,093	2,034,943	2,073,408	2,023,393	2,023,393
TOTAL Health Department DEPARTMENT			(55,626)	67,678	(32,189)	-	-	-

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
Develop planning documents to highlight budget needs on County Highway System for the short and long term.	Support effort and pursue improvements to our roadways to support residents, workforce, and commerce.	Intentional Economic Growth Objective 2.1	September 2023
Cost savings through shared equipment use between departments.	Cost saving measures, such as equipment sharing policies	Transformative Government Objective 2.4	September 2024

PROGRAM EVALUATION

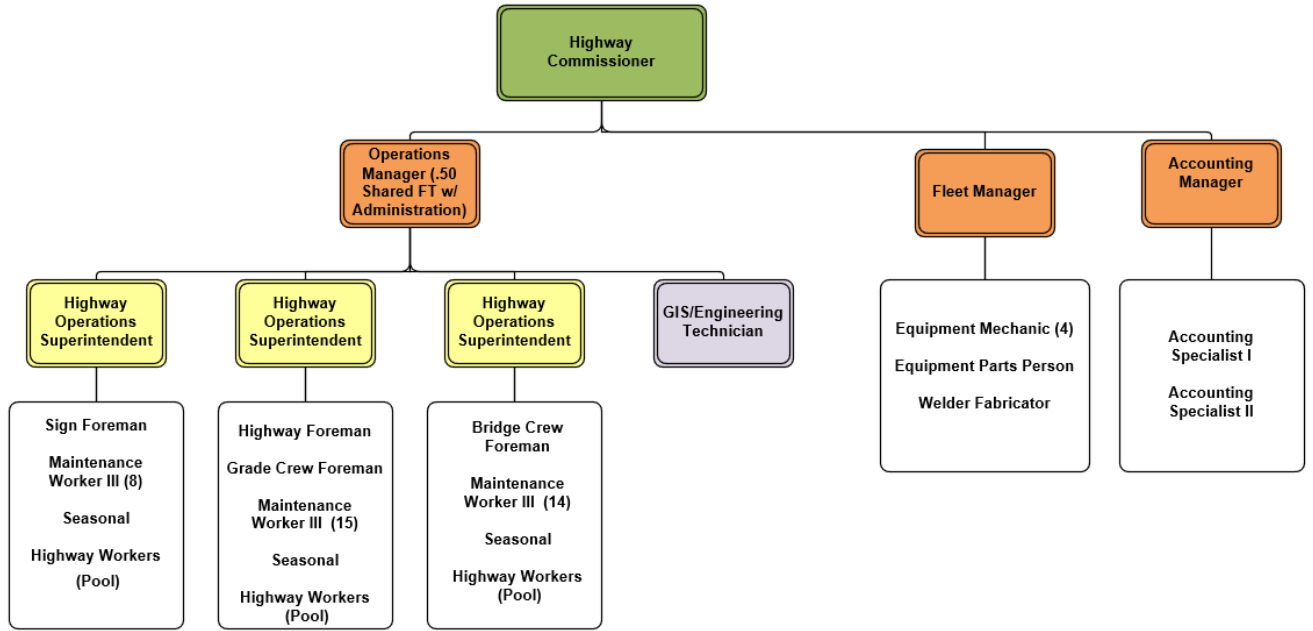
Program/Service Description	Output Measures		
	2022	2023	2024 (Est)
County Highway Pavement Ratings (1-10 scale) (Goal: 6.5).	6.3	6.5	7.0
County Highway Bridge Ratings (0-100 scale) (Goal: 80.0).	82.0	82.0	80.0
Highway Department – Facility Ratings (0-100 scale).	97.0	95.0	92.0

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

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

- Completed over 60 miles of reconstruction and paving work on the County Highway System.
- Improved average pavement ratings from 5.5 in 2015 to 7.0 in 2023.

DEPARTMENT ORGANIZATIONAL CHART



Highway Department

Financial Summary

	2022	2023	2023	2024	Change from 2023	
	Actual	Estimate	Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	2,593,925	3,928,899	3,928,899	2,673,369	(1,255,530)	-31.96%
Licenses & Permits	11,295	7,000	7,000	6,800	(200)	-2.86%
Public Charges	71,532	11,000	11,000	10,000	(1,000)	-9.09%
Intergovernmental Charges	3,370,288	3,305,539	3,305,539	3,253,693	(51,846)	-1.57%
Misc. Revenues	154,556	135,488	135,488	190,237	54,749	40.41%
Other Financing Sources	-	-	-	-	-	0.00%
Total Revenues	6,201,596	7,387,926	7,387,926	6,134,099	(1,253,827)	-16.97%
Expenditures						
Personnel Expenses	6,749,589	9,197,618	9,197,618	8,779,623	(417,995)	-4.54%
Purchased Services	564,050	252,132	252,132	287,665	35,533	14.09%
Operating Costs	4,443,153	3,931,552	3,931,552	3,036,459	(895,093)	-22.77%
Interdept. Charges	102,084	107,054	107,054	95,536	(11,518)	-10.76%
Other Expenses	206,634	203,200	203,200	247,893	44,693	21.99%
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	12,065,510	13,691,556	13,691,556	12,447,176	(1,244,380)	-9.09%
Property Taxes	5,818,511	6,303,630	6,303,630	6,313,077	9,447	0.15%
Addition to (Use of) Fund Balance	(45,403)	-	-	-		

Summary Highlights:

The 2024 budget provides \$6,316,077 in tax levy, which is a \$9,447 increase in levy from the 2023 amended budget.

Summary of Capital Items:

Road Projects:

\$ 3,100,000	CTH K (Rock County line-Jefferson)
780,000	CTH Z
<u>700,000</u>	CTH H
\$ 4,580,000	Total

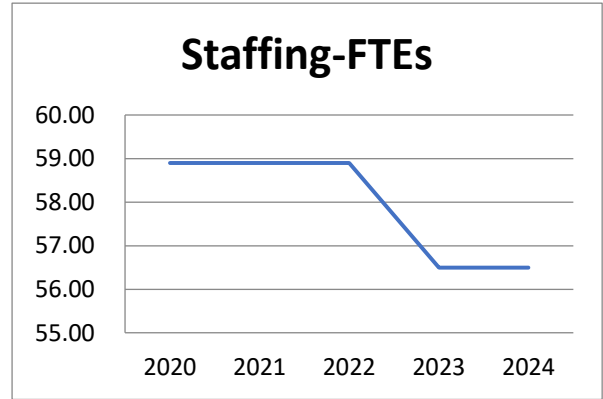
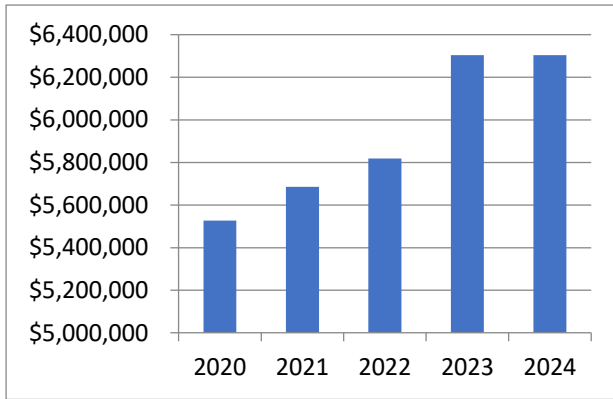
Funding for Road Projects:

\$ 4,119,000	Tax levy
<u>461,000</u>	CHIP grant funding (CTH H)
\$ 4,580,000	Total

Equipment:

\$ 2,075,000	Haul trucks/plow equipment
350,000	Specialty trucks
200,000	Small trucks
<u>250,000</u>	Support equipment
\$ 2,875,000	Total

Summary of Property Tax Levy and FTEs



Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
50000 -Revenues								
REVENUES								
411100		General Property Taxes	5,818,511	3,151,815	6,303,630	6,303,630	6,313,077	6,313,077
486001		Vending Commission	55	-	200	200	-	-
REVENUES TOTAL			5,818,566	3,151,815	6,303,830	6,303,830	6,313,077	6,313,077
REVENUES			5,818,566	3,151,815	6,303,830	6,303,830	6,313,077	6,313,077
TOTAL BUSINESS UNIT-50000 -Revenues			5,818,566	3,151,815	6,303,830	6,303,830	6,313,077	6,313,077
53111 -Administration								
REVENUES								
432001		Building Permits	1,950	1,150	750	750	800	800
432003		Wide Load Moving Permits	225	600	500	500	500	500
432007		Right of Way Permits	585	100	750	750	500	500
432008		Utility Permits	8,535	1,170	5,000	5,000	5,000	5,000
451100		Misc. Billed	447	-	-	-	-	-
471239		Records & Reports & Supr	105,368	65,275	105,000	105,000	105,000	105,000
472232		Records/Reports General	28,104	7,942	20,000	20,000	20,000	20,000
472334		Records/Reports Rd Const	12,476	-	20,000	20,000	1,000	1,000
472336		Records/Reports Bridge Const	3,827	-	3,000	3,000	-	-
REVENUES TOTAL			161,517	76,237	155,000	155,000	132,800	132,800
EXPENDITURES								
511110		Salary-Permanent Regular	169,756	98,713	219,590	219,590	230,599	230,599
511210		Wages-Regular	74,130	39,957	114,451	114,451	128,644	128,644
511220		Wages-Overtime	10,216	5,209	8,093	8,093	2,299	2,299
511240		Wages-Temporary	519	14,879	-	-	-	-
SALARIES TOTAL			254,621	158,758	342,134	342,134	361,542	361,542
512130		Highway Incidental	169,492	103,599	260,217	260,217	220,902	220,902
FRINGE TOTAL			169,492	103,599	260,217	260,217	220,902	220,902
TOTAL SALARIES AND FRINGES			424,113	262,356	602,351	602,351	582,444	582,444
521213		Accounting & Auditing	7,488	6,161	7,632	7,632	7,500	7,500
531303		Computer Equipmt & Software	15,530	6,627	12,000	12,000	15,500	15,500
531311		Postage & Box Rent	878	-	1,000	1,000	850	850
531312		Office Supplies	3,175	3,315	2,000	2,000	3,500	3,500
531313		Printing & Duplicating	-	-	100	100	-	-
531320		Safety Supplies	778	438	750	750	750	750
531321		Publication Of Legal Notice	-	-	50	50	-	-
531324		Membership Dues	345	345	700	700	500	500
531326		Advertising	3,144	409	2,000	2,000	2,000	2,000
531329		Other Publ/Subscriptions/Dues	292	278	300	300	300	300
531349		Other Operating Expenses	7	-	-	-	-	-
531562		DP Highway Materials	63	55	100	100	75	75
532325		Registration	95	533	700	700	500	500
532335		Meals	155	62	100	100	150	150
532336		Lodging	369	393	650	650	500	500
533236		Wireless Internet	180	90	215	215	200	200
535242		Maintain Machinery & Equip	1,676	735	1,500	1,500	1,750	1,750
543356		Building Allocation	44,249	-	50,000	50,000	50,000	50,000
543943		Shop Services Allocation	183	-	-	-	-	-
543951		Year End Allocation	(5)	-	-	-	-	-
544534		Machinery Rental	181	13	100	100	100	100
544535		Machinery Allocated	13,709	-	17,000	17,000	15,000	15,000
571004		IP Telephony Allocation	921	414	964	964	747	747
571005		Duplicating Allocation	-	201	271	271	10	10
571009		MIS PC Group Allocation	21,263	6,163	22,325	22,325	12,379	12,379
571010		MIS Systems Grp Alloc(ISIS)	13,565	6,722	14,124	14,124	16,487	16,487
OPERATING EXPENDITURES			128,244	32,954	134,581	134,581	128,798	128,798
EXPENDITURES TOTAL			552,357	295,311	736,932	736,932	711,242	711,242
REVENUES			161,517	76,237	155,000	155,000	132,800	132,800
EXPENDITURES			552,357	295,311	736,932	736,932	711,242	711,242

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL BUSINESS UNIT-53111 -Administration			390,840	219,074	581,932	581,932	578,442	578,442

53111560-Administration - Hwy Committee

EXPENDITURES

512141	Social Security - Hy Committee	192	159	25	25	250	250	
	FRINGE TOTAL	192	159	25	25	250	250	
514151	Per Diem - Hy Committee	2,510	1,885	3,000	3,000	3,000	3,000	
532332	Mileage - Hwy Committee	609	458	500	500	750	750	
	OPERATING EXPENDITURES	3,119	2,343	3,500	3,500	3,750	3,750	
	EXPENDITURES TOTAL	3,311	2,502	3,525	3,525	4,000	4,000	
	EXPENDITURES	3,311	2,502	3,525	3,525	4,000	4,000	
TOTAL BUSINESS UNIT-53111560-Administration - Hwy Co			3,311	2,502	3,525	3,525	4,000	4,000

53121 -General Engineering

EXPENDITURES

511210	Wages-Regular	53,280	28,154	67,058	67,058	73,645	73,645	
511220	Wages-Overtime	1,569	663	-	-	-	-	
	SALARIES TOTAL	54,849	28,816	67,058	67,058	73,645	73,645	
512130	Highway Incidental	36,664	18,791	46,102	46,102	44,997	44,997	
	FRINGE TOTAL	36,664	18,791	46,102	46,102	44,997	44,997	
	TOTAL SALARIES AND FRINGES	91,514	47,608	113,160	113,160	118,642	118,642	
531312	Office Supplies	16	-	500	500	500	500	
531324	Membership Dues	1,485	-	-	-	1,500	1,500	
531349	Other Operating Expenses	-	-	500	500	500	500	
531362	Consumable Tools	-	(855)	500	500	5,000	5,000	
531561	Highway Materials	-	-	50	50	50	50	
531562	DP Highway Materials	255	(23)	1,500	1,500	1,500	1,500	
532325	Registration	-	125	500	500	300	300	
532335	Meals	-	-	50	50	50	50	
532336	Lodging	-	-	400	400	400	400	
533236	Wireless Internet	240	120	300	300	300	300	
543356	Building Allocation	483	-	1,000	1,000	750	750	
544534	Machinery Rental	4,399	2,482	5,000	5,000	5,000	5,000	
544535	Machinery Allocated	1,254	-	1,250	1,250	1,250	1,250	
571004	IP Telephony Allocation	118	53	124	124	169	169	
571009	MIS PC Group Allocation	4,477	1,298	4,700	4,700	2,795	2,795	
571010	MIS Systems Grp Alloc(ISIS)	3,063	1,518	3,189	3,189	3,723	3,723	
	OPERATING EXPENDITURES	15,790	4,717	19,563	19,563	23,787	23,787	
	EXPENDITURES TOTAL	107,304	52,325	132,723	132,723	142,429	142,429	
	EXPENDITURES	107,304	52,325	132,723	132,723	142,429	142,429	
TOTAL BUSINESS UNIT-53121 -General Engineering			107,304	52,325	132,723	132,723	142,429	142,429

53182006-Local Road Aids - T Concord

EXPENDITURES

540797	Local Road Aids - T Concord	5,067	-	5,067	5,067	-	-	
	OPERATING EXPENDITURES	5,067	-	5,067	5,067	-	-	
	EXPENDITURES TOTAL	5,067	-	5,067	5,067	-	-	
	EXPENDITURES	5,067	-	5,067	5,067	-	-	
TOTAL BUSINESS UNIT-53182006-Local Road Aids - T Cor			5,067	-	5,067	5,067	-	-

53182008-Local Road Aids - T Farmington

EXPENDITURES

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
540797		Local Road Aids - T Farmington	5,463	-	5,463	5,463	-	-
		OPERATING EXPENDITURES	5,463	-	5,463	5,463	-	-
		EXPENDITURES TOTAL	5,463	-	5,463	5,463	-	-
		EXPENDITURES	5,463	-	5,463	5,463	-	-
TOTAL BUSINESS UNIT-53182008-Local Road Aids - T Far			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	-	-
		OPERATING EXPENDITURES	7,127	-	7,127	7,127	-	-
		EXPENDITURES TOTAL	7,127	-	7,127	7,127	-	-
		EXPENDITURES	7,127	-	7,127	7,127	-	-
TOTAL BUSINESS UNIT-53182012-Local Road Aids - T Ixo			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	-	-
		OPERATING EXPENDITURES	4,732	-	4,732	4,732	-	-
		EXPENDITURES TOTAL	4,732	-	4,732	4,732	-	-
		EXPENDITURES	4,732	-	4,732	4,732	-	-
TOTAL BUSINESS UNIT-53182014-Local Road Aids - T Jeff			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	-	-
		OPERATING EXPENDITURES	3,775	-	3,775	3,775	-	-
		EXPENDITURES TOTAL	3,775	-	3,775	3,775	-	-
		EXPENDITURES	3,775	-	3,775	3,775	-	-
TOTAL BUSINESS UNIT-53182018-Local Road Aids - T Lak			3,775	-	3,775	3,775	-	-
53182022-Local Road Aids - T Oakland								
EXPENDITURES								
540797		Local Road Aids - T Oakland	5,036	-	5,036	5,036	-	-
		OPERATING EXPENDITURES	5,036	-	5,036	5,036	-	-
		EXPENDITURES TOTAL	5,036	-	5,036	5,036	-	-
		EXPENDITURES	5,036	-	5,036	5,036	-	-
TOTAL BUSINESS UNIT-53182022-Local Road Aids - T Oak			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	-	-
		OPERATING EXPENDITURES	3,714	-	3,714	3,714	-	-
		EXPENDITURES TOTAL	3,714	-	3,714	3,714	-	-
		EXPENDITURES	3,714	-	3,714	3,714	-	-
TOTAL BUSINESS UNIT-53182024-Local Road Aids - T Pal			3,714	-	3,714	3,714	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
53182026-Local Road Aids - T Sullivan								
EXPENDITURES								
540797		Local Road Aids - T Sullivan	4,010	-	4,010	4,010	-	-
		OPERATING EXPENDITURES	4,010	-	4,010	4,010	-	-
		EXPENDITURES TOTAL	4,010	-	4,010	4,010	-	-
		EXPENDITURES	4,010	-	4,010	4,010	-	-
TOTAL BUSINESS UNIT-53182026-Local Road Aids - T Sullivan			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	-	-
		OPERATING EXPENDITURES	2,530	-	2,530	2,530	-	-
		EXPENDITURES TOTAL	2,530	-	2,530	2,530	-	-
		EXPENDITURES	2,530	-	2,530	2,530	-	-
TOTAL BUSINESS UNIT-53182028-Local Road Aids - T Sumner			2,530	-	2,530	2,530	-	-
53182032-Local Road Aids - T Watertown								
EXPENDITURES								
540797		Local Road Aids - T Watertown	6,068	-	-	-	-	-
		OPERATING EXPENDITURES	6,068	-	-	-	-	-
		EXPENDITURES TOTAL	6,068	-	-	-	-	-
		EXPENDITURES	6,068	-	-	-	-	-
TOTAL BUSINESS UNIT-53182032-Local Road Aids - T Watertown			6,068	-	-	-	-	-
53182141-Local Road Aids - V Johnson Crk								
EXPENDITURES								
540797		Local Road Aids - V Johnson Cr	2,122	-	2,122	2,122	-	-
		OPERATING EXPENDITURES	2,122	-	2,122	2,122	-	-
		EXPENDITURES TOTAL	2,122	-	2,122	2,122	-	-
		EXPENDITURES	2,122	-	2,122	2,122	-	-
TOTAL BUSINESS UNIT-53182141-Local Road Aids - V Johnson Crk			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	-	-
		OPERATING EXPENDITURES	2,000	-	2,000	2,000	-	-
		EXPENDITURES TOTAL	2,000	-	2,000	2,000	-	-
		EXPENDITURES	2,000	-	2,000	2,000	-	-
TOTAL BUSINESS UNIT-53182171-Local Road Aids - V Palmyra			2,000	-	2,000	2,000	-	-
53182181-Local Road Aids - V Sullivan								
EXPENDITURES								
540797		Local Road Aids - V Sullivan	2,000	-	2,000	2,000	-	-
		OPERATING EXPENDITURES	2,000	-	2,000	2,000	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		EXPENDITURES TOTAL	2,000	-	2,000	2,000	-	-
		EXPENDITURES	2,000	-	2,000	2,000	-	-
TOTAL BUSINESS UNIT-53182181-Local Road Aids - V Sul			2,000	-	2,000	2,000	-	-

53182226-Local Road Aids - C Fort Atkin

EXPENDITURES								
540797		Local Road Aids - C Fort Atkin	6,191	-	6,191	6,191	-	-
		OPERATING EXPENDITURES	6,191	-	6,191	6,191	-	-
EXPENDITURES TOTAL			6,191	-	6,191	6,191	-	-
EXPENDITURES			6,191	-	6,191	6,191	-	-
TOTAL BUSINESS UNIT-53182226-Local Road Aids - C For			6,191	-	6,191	6,191	-	-

53182241-Local Road Aids - C Jefferson

EXPENDITURES								
540797		Local Road Aids - C Jefferson	4,784	-	4,810	4,810	-	-
		OPERATING EXPENDITURES	4,784	-	4,810	4,810	-	-
EXPENDITURES TOTAL			4,784	-	4,810	4,810	-	-
EXPENDITURES			4,784	-	4,810	4,810	-	-
TOTAL BUSINESS UNIT-53182241-Local Road Aids - C Jef			4,784	-	4,810	4,810	-	-

53182246-Local Road Aids - C Lake Mills

EXPENDITURES								
540797		Local Road Aids - C Lake Mills	3,297	-	3,354	3,354	-	-
		OPERATING EXPENDITURES	3,297	-	3,354	3,354	-	-
EXPENDITURES TOTAL			3,297	-	3,354	3,354	-	-
EXPENDITURES			3,297	-	3,354	3,354	-	-
TOTAL BUSINESS UNIT-53182246-Local Road Aids - C Lak			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	-	-
		OPERATING EXPENDITURES	2,000	-	2,000	2,000	-	-
EXPENDITURES TOTAL			2,000	-	2,000	2,000	-	-
EXPENDITURES			2,000	-	2,000	2,000	-	-
TOTAL BUSINESS UNIT-53182290-Local Road Aids - C Wa			2,000	-	2,000	2,000	-	-

53183002-Local Bridge Aids - T Aztalan

EXPENDITURES								
540798		Local Bridge Aids - T Aztalan	5,343	-	-	-	3,076	3,076
		OPERATING EXPENDITURES	5,343	-	-	-	3,076	3,076
EXPENDITURES TOTAL			5,343	-	-	-	3,076	3,076
EXPENDITURES			5,343	-	-	-	3,076	3,076
TOTAL BUSINESS UNIT-53183002-Local Bridge Aids - T Az			5,343	-	-	-	3,076	3,076

53183008-Local Bridge Aids - T Farmingt

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES								
540798		Local Bridge Aids - T Farming	10,106	-	-	-	15,298	15,298
		OPERATING EXPENDITURES	10,106	-	-	-	15,298	15,298
		EXPENDITURES TOTAL	10,106	-	-	-	15,298	15,298
		EXPENDITURES	10,106	-	-	-	15,298	15,298
TOTAL BUSINESS UNIT-53183008-Local Bridge Aids - T Farming			10,106	-	-	-	15,298	15,298

53183010-Local Bridge Aids - T Hebron

EXPENDITURES								
540798		Local Bridge Aids - T Hebron	5,036	-	-	-	-	-
		OPERATING EXPENDITURES	5,036	-	-	-	-	-
		EXPENDITURES TOTAL	5,036	-	-	-	-	-
		EXPENDITURES	5,036	-	-	-	-	-
TOTAL BUSINESS UNIT-53183010-Local Bridge Aids - T Hebron			5,036	-	-	-	-	-

53183012-Local Bridge Aids - T Ixonia

EXPENDITURES								
540798		Local Bridge Aids	-	-	-	-	28,801	28,801
		OPERATING EXPENDITURES	-	-	-	-	28,801	28,801
		EXPENDITURES TOTAL	-	-	-	-	28,801	28,801
		EXPENDITURES	-	-	-	-	28,801	28,801
TOTAL BUSINESS UNIT-53183012-Local Bridge Aids - T Ixonia			-	-	-	-	28,801	28,801

53183014-Local Bridge Aids - T Jeffersn

EXPENDITURES								
540798		Local Bridge Aids - T Jeffersn	74,606	5,281	5,281	5,281	-	-
		OPERATING EXPENDITURES	74,606	5,281	5,281	5,281	-	-
		EXPENDITURES TOTAL	74,606	5,281	5,281	5,281	-	-
		EXPENDITURES	74,606	5,281	5,281	5,281	-	-
TOTAL BUSINESS UNIT-53183014-Local Bridge Aids - T Jeffersn			74,606	5,281	5,281	5,281	-	-

53183016-Local Bridge Aids - T Koshkon

EXPENDITURES								
540798		Local Bridge Aids - T Koshkon	9,724	-	-	-	-	-
		OPERATING EXPENDITURES	9,724	-	-	-	-	-
		EXPENDITURES TOTAL	9,724	-	-	-	-	-
		EXPENDITURES	9,724	-	-	-	-	-
TOTAL BUSINESS UNIT-53183016-Local Bridge Aids - T Koshkon			9,724	-	-	-	-	-

53183026-Local Bridge Aids - T Sullivan

EXPENDITURES								
540798		Local Bridge Aids	-	13,822	13,822	13,822	-	-
		OPERATING EXPENDITURES	-	13,822	13,822	13,822	-	-
		EXPENDITURES TOTAL	-	13,822	13,822	13,822	-	-
		EXPENDITURES	-	13,822	13,822	13,822	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL BUSINESS UNIT-53183026-Local Bridge Aids - T Sumner			-	13,822	13,822	13,822	-	-

53183028-Local Bridge Aids - T Sumner

EXPENDITURES								
540798	Local Bridge Aids - T Sumner		9,908	-	-	-	6,000	6,000
	OPERATING EXPENDITURES		9,908	-	-	-	6,000	6,000
	EXPENDITURES TOTAL		9,908	-	-	-	6,000	6,000
	EXPENDITURES		9,908	-	-	-	6,000	6,000
TOTAL BUSINESS UNIT-53183028-Local Bridge Aids - T Sumner			9,908	-	-	-	6,000	6,000

53183032-Local Bridge Aids - T Watertwn

EXPENDITURES								
540798	Local Bridge Aids - T Watertwn		-	24,591	24,591	24,591	-	-
	OPERATING EXPENDITURES		-	24,591	24,591	24,591	-	-
	EXPENDITURES TOTAL		-	24,591	24,591	24,591	-	-
	EXPENDITURES		-	24,591	24,591	24,591	-	-
TOTAL BUSINESS UNIT-53183032-Local Bridge Aids - T Watertwn			-	24,591	24,591	24,591	-	-

53191 -Supervision

REVENUES								
471239	Records & Reports & Supr		206,767	106,706	190,000	190,000	190,000	190,000
	REVENUES TOTAL		206,767	106,706	190,000	190,000	190,000	190,000
EXPENDITURES								
511110	Salary-Permanent Regular		-	2,005	-	-	-	-
	SALARIES TOTAL		-	2,005	-	-	-	-
512142	Retirement (Employer)		-	136	-	-	-	-
	FRINGE TOTAL		-	136	-	-	-	-
	TOTAL SALARIES AND FRINGES		-	2,141	-	-	-	-
544535	Machinery Allocated		332	-	2,000	2,000	2,000	2,000
571004	IP Telephony Allocation		661	297	-	-	747	747
571009	MIS PC Group Allocation		14,549	4,217	-	-	12,379	12,379
571010	MIS Syst Grp Alloc(ISIS)		13,565	6,722	-	-	16,487	16,487
	OPERATING EXPENDITURES		29,108	11,236	2,000	2,000	31,613	31,613
	EXPENDITURES TOTAL		29,108	13,377	2,000	2,000	31,613	31,613
	REVENUES		206,767	106,706	190,000	190,000	190,000	190,000
	EXPENDITURES		29,108	13,377	2,000	2,000	31,613	31,613
TOTAL BUSINESS UNIT-53191 -Supervision			(177,660)	(93,329)	(188,000)	(188,000)	(158,387)	(158,387)

53191367-Supervision - County

EXPENDITURES								
511110	Salary-Permanent Reg - County		91,873	23,265	52,131	52,131	54,500	54,500
511220	Wages-Overtime - County		7,360	3,709	-	-	7,500	7,500
	SALARIES TOTAL		99,233	26,974	52,131	52,131	62,000	62,000
512130	Highway Incidental - County		66,193	28,693	35,840	35,840	37,882	37,882
	FRINGE TOTAL		66,193	28,693	35,840	35,840	37,882	37,882
	TOTAL SALARIES AND FRINGES		165,426	55,667	87,971	87,971	99,882	99,882
531303	Comp Equip & Softw - County		-	-	1,000	1,000	1,000	1,000

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
531312		Office Supplies - County	-	83	100	100	100	100
531324		Membership Dues - County	351	305	750	750	750	750
532325		Registration - County	670	1,000	750	750	1,000	1,000
532335		Meals - County	152	50	150	150	150	150
532336		Lodging - County	186	99	250	250	250	250
532339		Other Travel & Tolls - County	-	-	25	25	25	25
533236		Wireless Internet - County	665	332	1,100	1,100	1,000	1,000
535242		Maintain Mach & Equip - County	239	82	200	200	250	250
544534		Machinery Rental - County	3,717	2,910	3,500	3,500	3,750	3,750
		OPERATING EXPENDITURES	5,981	4,862	7,825	7,825	8,275	8,275
		EXPENDITURES TOTAL	171,407	60,529	95,796	95,796	108,157	108,157
		EXPENDITURES	171,407	60,529	95,796	95,796	108,157	108,157
TOTAL BUSINESS UNIT-53191367-Supervision - County			171,407	60,529	95,796	95,796	108,157	108,157

53191369-Supervision - Shared

EXPENDITURES								
511110		Salary-Permanent Reg- Shared	213,924	109,674	279,626	279,626	296,246	296,246
511220		Wages-Overtime - Shared	17,355	9,198	13,000	13,000	15,000	15,000
		SALARIES TOTAL	231,279	118,872	292,626	292,626	311,246	311,246
512130		Highway Incidental - Shared	154,286	77,797	263,888	263,888	190,171	190,171
		FRINGE TOTAL	154,286	77,797	263,888	263,888	190,171	190,171
		TOTAL SALARIES AND FRINGES	385,565	196,669	556,514	556,514	501,417	501,417
532325		Registration - Shared	95	-	100	100	100	100
532335		Meals - Shared	-	-	50	50	50	50
532336		Lodging	90	-	-	-	-	-
533225		Telephone & Fax - Shared	1,385	617	1,500	1,500	1,500	1,500
533236		Wireless Internet - Shared	492	246	500	500	500	500
544534		Machinery Rental - Shared	25,908	15,160	25,000	25,000	26,000	26,000
571004		IP Telephony Allocation	-	-	692	692	-	-
571009		MIS PC Group Allocation	-	-	15,275	15,275	-	-
571010		MIS Systems Grp Alloc(ISIS)	-	-	14,124	14,124	-	-
		OPERATING EXPENDITURES	27,970	16,023	57,241	57,241	28,150	28,150
		EXPENDITURES TOTAL	413,535	212,692	613,755	613,755	529,567	529,567
		EXPENDITURES	413,535	212,692	613,755	613,755	529,567	529,567
TOTAL BUSINESS UNIT-53191369-Supervision - Shared			413,535	212,692	613,755	613,755	529,567	529,567

53192 -Radio Expenses

REVENUES								
471238		State Radio, Salt, G.P.L.	3,324	5,583	3,324	3,324	5,583	5,583
		REVENUES TOTAL	3,324	5,583	3,324	3,324	5,583	5,583
EXPENDITURES								
535248		Radio Repairs	3,580	4,680	7,000	7,000	7,000	7,000
		OPERATING EXPENDITURES	3,580	4,680	7,000	7,000	7,000	7,000
		EXPENDITURES TOTAL	3,580	4,680	7,000	7,000	7,000	7,000
		REVENUES	3,324	5,583	3,324	3,324	5,583	5,583
		EXPENDITURES	3,580	4,680	7,000	7,000	7,000	7,000
TOTAL BUSINESS UNIT-53192 -Radio Expenses			256	(903)	3,676	3,676	1,417	1,417

53193 -General Public Liability

REVENUES								
471238		State Radio, Salt, G.P.L.	11,339	13,761	11,339	11,339	13,761	13,761
		REVENUES TOTAL	11,339	13,761	11,339	11,339	13,761	13,761

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES								
591519		Other Insurance	35,837	18,427	33,000	33,000	40,528	40,528
		OPERATING EXPENDITURES	35,837	18,427	33,000	33,000	40,528	40,528
EXPENDITURES TOTAL			35,837	18,427	33,000	33,000	40,528	40,528
REVENUES			11,339	13,761	11,339	11,339	13,761	13,761
EXPENDITURES			35,837	18,427	33,000	33,000	40,528	40,528
TOTAL BUSINESS UNIT-53193 -General Public Liability			24,499	4,666	21,661	21,661	26,767	26,767

53211 -Employee Tax & Benefits

EXPENDITURES								
511110		Salary-Permanent Regular	500	5,964	-	-	12,000	12,000
511210		Wages-Regular	(14,124)	17,210	1,000	1,000	25,000	25,000
511310		Wages-Sick Leave	191,712	63,160	130,000	130,000	130,000	130,000
511320		Wages-Vacation Pay	235,826	54,640	235,000	235,000	235,000	235,000
511330		Wages-Longevity Pay	6,329	156	5,565	5,565	5,020	5,020
511340		Wages-Holiday Pay	110,687	42,957	143,435	143,435	148,000	148,000
511350		Wages-Miscellaneous(Comp)	22,311	1,315	3,000	3,000	3,000	3,000
511380		Wages-Bereavement	3,770	2,933	4,000	4,000	4,000	4,000
SALARIES TOTAL			557,012	188,335	522,000	522,000	562,020	562,020
512141		Social Security	266,914	129,360	278,698	278,698	292,303	292,303
512142		Retirement (Employer)	(85,562)	116,621	254,426	254,426	279,998	279,998
512144		Health Insurance	761,840	443,942	1,010,290	1,010,290	1,018,424	1,018,424
512145		Life Insurance	1,322	620	1,460	1,460	1,187	1,187
512146		Workers Compensation	44,820	13,604	20,000	20,000	20,000	20,000
512148		Unemployment Compensation	-	2,474	-	-	-	-
512151		HSA Contribution	36,250	-	45,000	45,000	32,000	32,000
512153		HRA Contribution	-	6,378	-	-	-	-
512154		Other postemployment benefits	1,121	-	-	-	-	-
512173		Dental Insurance	42,835	23,070	50,832	50,832	50,244	50,244
FRINGE TOTAL			1,069,539	736,069	1,660,706	1,660,706	1,694,156	1,694,156
TOTAL SALARIES AND FRINGES			1,626,550	924,404	2,182,706	2,182,706	2,256,176	2,256,176
512370		Misc Fringes	1,232	3,201	1,500	1,500	1,500	1,500
512390		Safety Equipment	9,708	3,155	8,500	8,500	8,500	8,500
531562		DP Highway Materials	-	243	-	-	-	-
543941		Fringe Benefit Allocation	(2,041,659)	(1,098,495)	(2,203,206)	(2,203,206)	(2,276,145)	(2,276,145)
591516		WC Excessive & Aggregate	6,774	3,461	8,000	8,000	7,533	7,533
591517		WC Safety & Claims	2,197	1,262	2,500	2,500	2,436	2,436
OPERATING EXPENDITURES			(2,021,749)	(1,087,174)	(2,182,706)	(2,182,706)	(2,256,176)	(2,256,176)
EXPENDITURES TOTAL			(395,198)	(162,770)	-	-	-	-
EXPENDITURES			(395,198)	(162,770)	-	-	-	-
TOTAL BUSINESS UNIT-53211 -Employee Tax & Benefits			(395,198)	(162,770)	-	-	-	-

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								
511110		Salary-Permanent Regular	19	46	-	-	-	-
511210		Wages-Regular	536	445	700	700	800	800

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		SALARIES TOTAL	555	491	700	700	800	800
512130		Highway Incidental	363	322	481	481	489	489
		FRINGE TOTAL	363	322	481	481	489	489
		TOTAL SALARIES AND FRINGES	919	813	1,181	1,181	1,289	1,289
521650		Drug Testing	4,971	1,634	3,500	3,500	5,000	5,000
531349		Other Operating Expenses	14	-	-	-	-	-
543356		Building Allocation	31	-	100	100	100	100
543941		Fringe Benefit Allocation	(3,474)	(1,575)	(2,500)	(2,500)	(2,500)	(2,500)
544534		Machinery Rental	279	89	350	350	350	350
		OPERATING EXPENDITURES	1,820	149	1,450	1,450	2,950	2,950
		EXPENDITURES TOTAL	2,739	962	2,631	2,631	4,239	4,239
		EXPENDITURES	2,739	962	2,631	2,631	4,239	4,239
TOTAL BUSINESS UNIT-53213 -Drug & Alcohol Testing			2,739	962	2,631	2,631	4,239	4,239

53215 -COVID-19 ARP

EXPENDITURES

511210	22101	Wages-Regular	7,702	-	-	-	-	-
		SALARIES TOTAL	7,702	-	-	-	-	-
544534	22101	Machinery Rental	8	-	-	-	-	-
		OPERATING EXPENDITURES	8	-	-	-	-	-
		EXPENDITURES TOTAL	7,709	-	-	-	-	-
		EXPENDITURES	7,709	-	-	-	-	-
TOTAL BUSINESS UNIT-53215 -COVID-19 ARP			7,709	-	-	-	-	-

53221 -Field Small Tools

REVENUES

483002		Misc Sale/Material & Supply	9,621	-	-	-	-	-
REVENUES TOTAL			9,621	-	-	-	-	-

EXPENDITURES

511210		Wages-Regular	1,477	1,133	2,500	2,500	2,500	2,500
		SALARIES TOTAL	1,477	1,133	2,500	2,500	2,500	2,500
512130		Highway Incidental	982	765	1,719	1,719	1,528	1,528
		FRINGE TOTAL	982	765	1,719	1,719	1,528	1,528
		TOTAL SALARIES AND FRINGES	2,459	1,898	4,219	4,219	4,028	4,028
531320		Safety Supplies	7,930	2,832	8,000	8,000	8,000	8,000
531396		Field Tools	18,469	7,339	25,000	25,000	22,500	22,500
531561		Highway Materials	-	160	200	200	200	200
531571		Shop Materials	1,165	398	1,000	1,000	1,200	1,200
543942		Field Tools Allocation	(50,580)	(13,753)	(50,419)	(50,419)	(49,428)	(49,428)
543943		Shop Services Allocation	5,714	-	5,500	5,500	6,000	6,000
544534		Machinery Rental	-	35	-	-	-	-
544535		Machinery Allocated	7,304	-	6,500	6,500	7,500	7,500
		OPERATING EXPENDITURES	(9,998)	(2,989)	(4,219)	(4,219)	(4,028)	(4,028)
		EXPENDITURES TOTAL	(7,539)	(1,091)	-	-	-	-
		REVENUES	9,621	-	-	-	-	-
		EXPENDITURES	(7,539)	(1,091)	-	-	-	-
TOTAL BUSINESS UNIT-53221 -Field Small Tools			(17,160)	(1,091)	-	-	-	-

53231 -Shop Operations

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES								
451201		Shop Overhead Recovered	8,474	6,802	11,000	11,000	10,000	10,000
483004		Sale Salvage & Waste	4,691	3,102	4,000	4,000	-	-
REVENUES TOTAL			13,165	9,904	15,000	15,000	10,000	10,000
EXPENDITURES								
511110		Salary-Permanent Regular	73,772	38,907	93,256	93,256	97,495	97,495
511210		Wages-Regular	47,196	31,543	57,000	57,000	60,000	60,000
511220		Wages-Overtime	3,483	2,790	3,000	3,000	3,000	3,000
511240		Wages-Temporary	218	(6)	-	-	-	-
SALARIES TOTAL			124,668	73,233	153,256	153,256	160,495	160,495
512130		Highway Incidental	83,499	47,879	105,364	105,364	98,062	98,062
FRINGE TOTAL			83,499	47,879	105,364	105,364	98,062	98,062
TOTAL SALARIES AND FRINGES			208,167	121,112	258,620	258,620	258,557	258,557
531303		Computer Equipmt & Software	-	-	700	700	700	700
531311		Postage & Box Rent	29	14	200	200	200	200
531312		Office Supplies	488	-	500	500	500	500
531313		Printing & Duplicating	23	-	300	300	300	300
531320		Safety Supplies	1,876	607	1,750	1,750	1,750	1,750
531346		Clothing & Uniform	3,628	1,485	2,500	2,500	3,750	3,750
531382		Discount	(67)	-	-	-	-	-
531393		Core	(1,294)	1,662	-	-	-	-
531395		Small Shop Supplies	25,866	12,809	13,500	13,500	25,000	25,000
531397		Shop Equipment & Repair Of	7,142	16,231	8,500	8,500	8,500	8,500
531561		Highway Materials Shop	118	-	-	-	-	-
531571		Shop Materials	12,412	-	250	250	250	250
532325		Registration	800	950	800	800	800	800
532332		Mileage	374	-	-	-	-	-
532335		Meals	57	-	30	30	50	50
532336		Lodging	621	606	500	500	600	600
532339		Other Travel & Tolls	4	2	-	-	-	-
533225		Telephone & Fax	486	242	700	700	700	700
535242		Maintain Machinery & Equip	91	44	500	500	500	500
543356		Building Allocation	194,808	-	210,000	210,000	210,000	210,000
543943		Shop Services Allocation	(534,705)	-	(563,147)	(563,147)	(584,758)	(584,758)
543951		Year End Allocation	(11,407)	-	(10,000)	(10,000)	(12,000)	(12,000)
544534		Machinery Rental	5,799	4,985	1,000	1,000	6,000	6,000
544535		Machinery Allocated	66,051	-	65,000	65,000	65,000	65,000
571004		IP Telephony Allocation	543	244	568	568	554	554
571005		Duplicating Allocation	6	-	-	-	-	-
571009		MIS PC Group Allocation	11,191	3,243	11,750	11,750	9,185	9,185
571010		MIS Systems Grp Alloc(ISIS)	10,065	4,987	10,479	10,479	12,232	12,232
OPERATING EXPENDITURES			(204,996)	48,111	(243,620)	(243,620)	(250,187)	(250,187)
EXPENDITURES TOTAL			3,171	169,223	15,000	15,000	8,370	8,370
REVENUES			13,165	9,904	15,000	15,000	10,000	10,000
EXPENDITURES			3,171	169,223	15,000	15,000	8,370	8,370
TOTAL BUSINESS UNIT-53231 -Shop Operations			(9,994)	159,319	-	-	(1,630)	(1,630)

53232 -Fuel Handling

EXPENDITURES								
511210		Wages-Regular	2,459	907	3,000	3,000	3,000	3,000
SALARIES TOTAL			2,459	907	3,000	3,000	3,000	3,000
512130		Highway Incidental	1,639	609	2,063	2,063	1,833	1,833
FRINGE TOTAL			1,639	609	2,063	2,063	1,833	1,833
TOTAL SALARIES AND FRINGES			4,097	1,516	5,063	5,063	4,833	4,833
531562		DP Highway Materials	5,468	2,687	6,000	6,000	6,000	6,000
543356		Building Allocation	173	-	150	150	200	200
543944		Fuel Allocation	(51,116)	-	(29,713)	(29,713)	(36,088)	(36,088)
543951		Year End Allocation	17,919	-	-	-	-	-
544534		Machinery Rental	1,572	676	1,000	1,000	1,500	1,500
544535		Machinery Allocated	18,760	-	14,000	14,000	19,000	19,000

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
591510		Fuel Tank Insurance	3,127	4,337	3,500	3,500	4,555	4,555
		OPERATING EXPENDITURES	(4,097)	7,699	(5,063)	(5,063)	(4,833)	(4,833)
		EXPENDITURES TOTAL	0	9,215	-	-	-	-
		EXPENDITURES	0	9,215	-	-	-	-
TOTAL BUSINESS UNIT-53232 -Fuel Handling			0	9,215	-	-	-	-
53241 -Machinery Operations								
EXPENDITURES								
511210		Wages-Regular	230,690	114,676	240,000	240,000	240,000	240,000
511220		Wages-Overtime	7,117	8,471	13,000	13,000	10,000	10,000
		SALARIES TOTAL	237,807	123,147	253,000	253,000	250,000	250,000
512130		Highway Incidental	158,768	80,432	173,938	173,938	152,750	152,750
		FRINGE TOTAL	158,768	80,432	173,938	173,938	152,750	152,750
		TOTAL SALARIES AND FRINGES	396,575	203,579	426,938	426,938	402,750	402,750
531561		Highway Materials	-	3	50	50	50	50
531562		DP Highway Materials	6,207	-	-	-	-	-
531563		Oil Change Discounts	3,585	1,964	2,500	2,500	3,500	3,500
531571		Shop Materials	1,130,658	572,411	950,000	950,000	1,150,000	1,150,000
543356		Building Allocation	3,118	-	8,000	8,000	8,000	8,000
543943		Shop Services Allocation	522,353	-	460,000	460,000	535,000	535,000
543945		Machine Operation Allocation	(2,824,201)	(1,609,580)	(2,902,488)	(2,902,488)	(3,121,125)	(3,121,125)
543951		Year End Allocation	(9,204)	(15,268)	(10,000)	(10,000)	(10,000)	(10,000)
544534		Machinery Rental	28,404	14,579	25,000	25,000	(30,000)	(30,000)
544535		Machinery Allocated	(176,394)	-	(200,000)	(200,000)	(200,000)	(200,000)
561541		Depreciation	1,227,724	(97,839)	1,300,000	1,300,000	1,300,000	1,300,000
561544		Infrastructure Disposal	(215,361)	-	(200,000)	(200,000)	(215,000)	(215,000)
591512		Vehicle & Equipment Insurance	126,970	73,914	130,000	130,000	156,825	156,825
591520		Liability Claims	18,434	1,008	10,000	10,000	20,000	20,000
		OPERATING EXPENDITURES	(157,708)	(1,058,809)	(426,938)	(426,938)	(402,750)	(402,750)
		EXPENDITURES TOTAL	238,867	(855,230)	-	-	-	-
		EXPENDITURES	238,867	(855,230)	-	-	-	-
TOTAL BUSINESS UNIT-53241 -Machinery Operations			238,867	(855,230)	-	-	-	-
53251 -Pit & Quarry (Lime Rock)								
REVENUES								
483003		Material Handling Recovered	59,360	-	32,913	32,913	58,183	58,183
		REVENUES TOTAL	59,360	-	32,913	32,913	58,183	58,183
EXPENDITURES								
511210		Wages-Regular	-	-	3,000	3,000	3,000	3,000
		SALARIES TOTAL	-	-	3,000	3,000	3,000	3,000
512130		Highway Incidental	-	-	2,063	2,063	1,833	1,833
		FRINGE TOTAL	-	-	2,063	2,063	1,833	1,833
		TOTAL SALARIES AND FRINGES	-	-	5,063	5,063	4,833	4,833
541751		Inventory Adjustments	1,260	-	-	-	-	-
543356		Building Allocation	1,043	-	1,500	1,500	1,500	1,500
543951		Year End Allocation	25,156	-	5,000	5,000	25,000	25,000
544535		Machinery Allocated	7,857	-	8,000	8,000	8,000	8,000
		OPERATING EXPENDITURES	35,315	-	14,500	14,500	34,500	34,500
		EXPENDITURES TOTAL	35,315	-	19,563	19,563	39,333	39,333
		REVENUES	59,360	-	32,913	32,913	58,183	58,183
		EXPENDITURES	35,315	-	19,563	19,563	39,333	39,333
TOTAL BUSINESS UNIT-53251 -Pit & Quarry (Lime Rock)			(24,044)	-	(13,350)	(13,350)	(18,850)	(18,850)

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
53251565-Pit & Quar (Lime Rk)-Mix PI								
EXPENDITURES								
511210		Wages-Regular - Mix Plant	-	662	-	-	-	-
		SALARIES TOTAL	-	662	-	-	-	-
512130		Highway Incidental - Mix Plant	-	407	-	-	-	-
		FRINGE TOTAL	-	407	-	-	-	-
		TOTAL SALARIES AND FRINGES	-	1,069	-	-	-	-
531396		Field Tools - Mix Plant	-	2	-	-	-	-
531562		DP Hwy Materials - Mix Plant	840	-	1,000	1,000	1,000	1,000
536531		Land Rent & Lease - Mix Plant	6,150	6,519	6,200	6,200	6,700	6,700
544534		Machinery Rental - Mix Plant	-	1,360	-	-	-	-
		OPERATING EXPENDITURES	6,990	7,881	7,200	7,200	7,700	7,700
		EXPENDITURES TOTAL	6,990	8,950	7,200	7,200	7,700	7,700
		EXPENDITURES	6,990	8,950	7,200	7,200	7,700	7,700
TOTAL BUSINESS UNIT-53251565-Pit & Quar (Lime Rk)-Mi			6,990	8,950	7,200	7,200	7,700	7,700

53251567-Pit & Quar (Lime Rk)-Stras II								
REVENUES								
483003		MATL HANDLING-LIMEROCK STRAS.	-	10,684	-	-	-	-
		REVENUES TOTAL	-	10,684	-	-	-	-
EXPENDITURES								
511210		Wages-Regular - Strasburg II	4,501	2,767	-	-	-	-
511220		Wages-Overtime - Strasburg II	80	-	-	-	-	-
		SALARIES TOTAL	4,581	2,767	-	-	-	-
512130		Highway Incidental - Stras II	3,139	1,812	-	-	-	-
		FRINGE TOTAL	3,139	1,812	-	-	-	-
		TOTAL SALARIES AND FRINGES	7,719	4,579	-	-	-	-
529642		Purchased Services	260,369	-	-	-	-	-
531321		Public Of Legal Noti-Stras II	343	-	-	-	-	-
531371		Raw Lime Rock - Stras II	52,618	-	-	-	-	-
531396		Field Tools - Strasburg II	95	33	150	150	150	150
531561		Highway Materials - Stras II	326	-	-	-	-	-
531562		DP Hwy Materials - Stras II	840	-	1,000	1,000	1,000	1,000
531571		Shop Materials Stras II	-	176	-	-	-	-
543947		Pit Allocation - Stras II	(314,757)	-	-	-	-	-
544534		Machinery Rental - Stras II	9,501	19,027	5,000	5,000	10,000	10,000
		OPERATING EXPENDITURES	9,335	19,236	6,150	6,150	11,150	11,150
		EXPENDITURES TOTAL	17,054	23,816	6,150	6,150	11,150	11,150
		REVENUES	-	10,684	-	-	-	-
		EXPENDITURES	17,054	23,816	6,150	6,150	11,150	11,150
TOTAL BUSINESS UNIT-53251567-Pit & Quar (Lime Rk)-Stu			17,054	13,131	6,150	6,150	11,150	11,150

53252 -Pit & Quarry (Gravel)								
REVENUES								
483003		Material Handling Recovered	341	-	22,975	22,975	27,266	27,266
		REVENUES TOTAL	341	-	22,975	22,975	27,266	27,266
EXPENDITURES								
541751		Inventory Adjustments	(1,097)	-	-	-	-	-
543356		Building Allocation	4,283	-	1,250	1,250	4,000	4,000
543951		Year End Allocation	(17,794)	-	5,000	5,000	5,000	5,000

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		OPERATING EXPENDITURES	(14,608)	-	6,250	6,250	9,000	9,000
		EXPENDITURES TOTAL	(14,608)	-	6,250	6,250	9,000	9,000
		REVENUES	341	-	22,975	22,975	27,266	27,266
		EXPENDITURES	(14,608)	-	6,250	6,250	9,000	9,000
		TOTAL BUSINESS UNIT-53252 -Pit & Quarry (Gravel)	(14,949)	-	(16,725)	(16,725)	(18,266)	(18,266)

53252563-Pit & Quarry (Scollards)

EXPENDITURES								
511210		Wages-Regular Scollards	143	245	-	-	-	-
		SALARIES TOTAL	143	245	-	-	-	-
512130		Highway Incidental Scollards	98	161	-	-	-	-
		FRINGE TOTAL	98	161	-	-	-	-
		TOTAL SALARIES AND FRINGES	242	406	-	-	-	-
531396		Field Tools Scollards	3	1	-	-	-	-
531562		DP Highway Materials-Scollards	630	-	-	-	-	-
544534		Machinery Rental Scollards	290	570	-	-	-	-
		OPERATING EXPENDITURES	923	571	-	-	-	-
		EXPENDITURES TOTAL	1,165	977	-	-	-	-
		EXPENDITURES	1,165	977	-	-	-	-
		TOTAL BUSINESS UNIT-53252563-Pit & Quarry (Scollards)	1,165	977	-	-	-	-

53252569-Pit & Quar(Gravel)-Crush B/T

REVENUES								
483003		MATL HANDLING-CRUSHED BT	-	3,051	-	-	-	-
		REVENUES TOTAL	-	3,051	-	-	-	-
EXPENDITURES								
511210		Wages-Regular-Crushed BT	14,676	-	-	-	-	-
511220		Wages-Overtime-Crushed BT	36	-	-	-	-	-
		SALARIES TOTAL	14,712	-	-	-	-	-
512130		Highway Incidental-Crushed BT	10,114	-	-	-	-	-
		FRINGE TOTAL	10,114	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	24,826	-	-	-	-	-
529642		Purchased Services	83,382	-	-	-	-	-
531396		Field Tools-Crushed BT	298	-	-	-	-	-
536539		Other Rents & Leases-Crushed BT	600	600	600	600	600	600
543947		Pit Allocation - Crush B/T	(140,095)	-	-	-	-	-
544534		Machinery Rental-Crushed BT	31,589	-	-	-	-	-
		OPERATING EXPENDITURES	(24,226)	600	600	600	600	600
		EXPENDITURES TOTAL	600	600	600	600	600	600
		REVENUES	-	3,051	-	-	-	-
		EXPENDITURES	600	600	600	600	600	600
		TOTAL BUSINESS UNIT-53252569-Pit & Quar(Gravel)-Crus	600	(2,451)	600	600	600	600

53252579-Pit & Quarry (Gravel)-Redlicks

EXPENDITURES								
511210		Wages-Regular-Redlicks	3,544	1,021	6,000	6,000	6,000	6,000
		SALARIES TOTAL	3,544	1,021	6,000	6,000	6,000	6,000
512130		Highway Incidental-Redlicks	2,423	636	4,125	4,125	3,666	3,666
		FRINGE TOTAL	2,423	636	4,125	4,125	3,666	3,666

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		TOTAL SALARIES AND FRINGES	5,968	1,658	10,125	10,125	9,666	9,666
531396		Field Tools-Redlichs	75	4	-	-	-	-
544534		Machinery Rental-Redlichs	7,141	2,384	6,000	6,000	8,000	8,000
		OPERATING EXPENDITURES	7,217	2,389	6,000	6,000	8,000	8,000
		EXPENDITURES TOTAL	13,184	4,046	16,125	16,125	17,666	17,666
		EXPENDITURES	13,184	4,046	16,125	16,125	17,666	17,666
		TOTAL BUSINESS UNIT-53252579-Pit & Quarry (Gravel)-Re	13,184	4,046	16,125	16,125	17,666	17,666

53254 -Obsolete Parts

EXPENDITURES								
531571		Shop Materials	668	80	-	-	-	-
543951		Year End Allocation	(668)	-	-	-	-	-
		OPERATING EXPENDITURES	-	80	-	-	-	-
		EXPENDITURES TOTAL	-	80	-	-	-	-
		EXPENDITURES	-	80	-	-	-	-
		TOTAL BUSINESS UNIT-53254 -Obsolete Parts	-	80	-	-	-	-

53263 -Bituminous (Haul Winter Mix)

EXPENDITURES								
541751		Inventory Adjustments	(3,688)	-	-	-	-	-
543356		Building Allocation	155	-	375	375	375	375
543951		Year End Allocation	6,474	-	-	-	-	-
		OPERATING EXPENDITURES	2,941	-	375	375	375	375
		EXPENDITURES TOTAL	2,941	-	375	375	375	375
		EXPENDITURES	2,941	-	375	375	375	375
		TOTAL BUSINESS UNIT-53263 -Bituminous (Haul Winter	2,941	-	375	375	375	375

53263578-Bituminous (Haul) - Hwy Shop

EXPENDITURES								
511210		Wages-Regular	837	617	1,000	1,000	1,000	1,000
511220		Wages-Overtime	-	10	-	-	-	-
		SALARIES TOTAL	837	627	1,000	1,000	1,000	1,000
512130		Highway Incidental	576	418	688	688	611	611
		FRINGE TOTAL	576	418	688	688	611	611
		TOTAL SALARIES AND FRINGES	1,413	1,045	1,688	1,688	1,611	1,611
531388		MC-250 Winter-Mix	23,435	16,300	20,000	20,000	23,000	23,000
531396		Field Tools	17	9	25	25	25	25
543948		Bituminous Allocation	(29,215)	(22,893)	(23,588)	(23,588)	(26,511)	(26,511)
544534		Machinery Rental	1,410	1,790	1,500	1,500	1,500	1,500
		OPERATING EXPENDITURES	(4,353)	(4,794)	(2,063)	(2,063)	(1,986)	(1,986)
		EXPENDITURES TOTAL	(2,941)	(3,749)	(375)	(375)	(375)	(375)
		EXPENDITURES	(2,941)	(3,749)	(375)	(375)	(375)	(375)
		TOTAL BUSINESS UNIT-53263578-Bituminous (Haul) - Hwy	(2,941)	(3,749)	(375)	(375)	(375)	(375)

53271 -Buildings & Grounds

REVENUES								
486001		Vending Commission	-	-	500	500	500	500

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES TOTAL			-	-	500	500	500	500
EXPENDITURES								
529170		Grounds Keeping Charges	10,882	-	10,000	10,000	14,165	14,165
543946		Building Allocation	(484,632)	-	(564,513)	(564,513)	(553,685)	(553,685)
543951		Year End Allocation	(303,005)	(2,385)	(275,000)	(275,000)	(300,000)	(300,000)
544535		Machinery Allocated	28,044	-	40,000	40,000	40,000	40,000
591511		Building Insurance	12,203	6,673	15,000	15,000	14,281	14,281
591515		Boiler Insurance	1,092	1,577	1,200	1,200	1,735	1,735
		OPERATING EXPENDITURES	(735,415)	5,865	(773,313)	(773,313)	(783,504)	(783,504)
		EXPENDITURES TOTAL	(735,415)	5,865	(773,313)	(773,313)	(783,504)	(783,504)
		REVENUES	-	-	500	500	500	500
		EXPENDITURES	(735,415)	5,865	(773,313)	(773,313)	(783,504)	(783,504)
TOTAL BUSINESS UNIT-53271 -Buildings & Grounds			(735,415)	5,865	(773,813)	(773,813)	(784,004)	(784,004)

53271578-Bldg & Grounds - Hwy Shop

EXPENDITURES								
511210		Wages-Regular - Hwy Shop	41,096	20,648	50,000	50,000	60,000	60,000
511220		Wages-Overtime - Hwy Shop	1,720	1,707	2,000	2,000	2,000	2,000
511240		Wages-Temporary	2,546	(23)	3,000	3,000	3,000	3,000
		SALARIES TOTAL	45,362	22,332	55,000	55,000	65,000	65,000
512130		Highway Incidental-Hwy Shop	29,656	14,836	48,813	48,813	48,269	48,269
		FRINGE TOTAL	29,656	14,836	48,813	48,813	48,269	48,269
		TOTAL SALARIES AND FRINGES	75,018	37,169	103,813	103,813	113,269	113,269
529642		Purch Services - Hwy Shop	-	-	1,000	1,000	1,000	1,000
531561		Highway Materials-Hwy Shop	203	9	4,000	4,000	4,000	4,000
531562		DP Hwy Materials - Hwy Shop	295	-	3,000	3,000	3,000	3,000
531571		Shop Materials - Hwy Shop	-	-	200	200	200	200
533221		Water - Hwy Shop	10,131	8,363	12,000	12,000	12,000	12,000
533222		Electric - Hwy Shop	41,374	18,988	40,000	40,000	41,000	41,000
533223		Sewer - Hwy Shop	11,795	9,668	14,000	14,000	14,000	14,000
533224		Natural Gas - Hwy Shop	32,208	30,603	40,000	40,000	40,000	40,000
533225		Telephone & Fax - Hwy Shop	1,427	451	2,000	2,000	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	27,268	10,438	20,000	20,000	20,000	20,000
535297		Refuse Collection-Hwy Shop	909	492	850	850	900	900
535344		Hhld&Janitorial Sup-Hwy Shop	5,361	2,660	5,000	5,000	5,500	5,500
544534		Machinery Rental - Hwy Shop	20,165	14,718	25,000	25,000	25,000	25,000
561541		Depreciation - Hwy Shop	381,475	-	382,000	382,000	382,000	382,000
		OPERATING EXPENDITURES	545,453	102,810	562,050	562,050	563,600	563,600
		EXPENDITURES TOTAL	620,471	139,979	665,863	665,863	676,869	676,869
		EXPENDITURES	620,471	139,979	665,863	665,863	676,869	676,869
TOTAL BUSINESS UNIT-53271578-Bldg & Grounds - Hwy S			620,471	139,979	665,863	665,863	676,869	676,869

53271581-Bldg & Grounds-Old Hwy Shop

EXPENDITURES								
533235		Storm Water Utility-Old Hwy Sh	1,659	-	1,500	1,500	1,500	1,500
		OPERATING EXPENDITURES	1,659	-	1,500	1,500	1,500	1,500
		EXPENDITURES TOTAL	1,659	-	1,500	1,500	1,500	1,500
		EXPENDITURES	1,659	-	1,500	1,500	1,500	1,500
TOTAL BUSINESS UNIT-53271581-Bldg & Grounds-Old Hw			1,659	-	1,500	1,500	1,500	1,500

53271582-Buildings & Grounds-Concord

EXPENDITURES								
511210		Wages-Regular-Concord Shop	9,243	5,408	9,000	9,000	9,000	9,000

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
511220		Wages-Overtime-Concord Shop	-	88	-	-	-	-
		SALARIES TOTAL	9,243	5,496	9,000	9,000	9,000	9,000
512130		Highway Incidental-Concord Shp	6,158	3,695	-	-	-	-
		FRINGE TOTAL	6,158	3,695	-	-	-	-
		TOTAL SALARIES AND FRINGES	15,401	9,192	9,000	9,000	9,000	9,000
531561		Highway Materials-Concord Shop	3,933	7,821	-	-	4,500	4,500
531562		DP Highway Matts-Concord Shop	99	-	200	200	200	200
531571		Shop Materials-Concord Shop	-	-	100	100	100	100
533222		Electric-Concord Shop	2,210	1,050	2,200	2,200	2,300	2,300
533224		Natural Gas-Concord Shop	7,483	-	10,000	10,000	7,500	7,500
533228		Internet-Concord Shop	768	320	800	800	800	800
535246		Bldg Serv & Maint-Concord Shop	3,047	1,673	3,000	3,000	3,000	3,000
535344		Household & Janit Supp-Concord	55	45	100	100	100	100
544534		Machinery Rental-Concord Shop	4,148	1,524	2,000	2,000	4,200	4,200
561541		Depreciation-Concord Shop	27,398	-	30,000	30,000	30,000	30,000
		OPERATING EXPENDITURES	49,140	12,433	48,400	48,400	52,700	52,700
		EXPENDITURES TOTAL	64,541	21,625	57,400	57,400	61,700	61,700
		EXPENDITURES	64,541	21,625	57,400	57,400	61,700	61,700
TOTAL BUSINESS UNIT-53271582-Buildings & Grounds-C			64,541	21,625	57,400	57,400	61,700	61,700

53271584-Building & Grounds-Lake Mills

EXPENDITURES

511210		Wages-Regular-Lake Mills Shop	2,234	1,750	7,000	7,000	5,000	5,000
511220		Wages-Overtime-Lake Mills Shop	-	44	-	-	-	-
511240		Wages-Temporary	45	-	-	-	-	-
		SALARIES TOTAL	2,279	1,794	7,000	7,000	5,000	5,000
512130		Highway Incidental-Lake Mills	1,495	1,218	-	-	-	-
		FRINGE TOTAL	1,495	1,218	-	-	-	-
		TOTAL SALARIES AND FRINGES	3,774	3,011	7,000	7,000	5,000	5,000
531571		Shop Materials-Lake Mills Shop	-	-	250	250	250	250
533222		Electric-Lake Mills Shop	1,342	579	1,300	1,300	1,350	1,350
533224		Natural Gas-Lake Mills	5,090	2,937	6,000	6,000	6,000	6,000
533236		Wireless Internet	367	182	500	500	500	500
535246		Bldg Serv & Maint-Lake Mills S	874	357	2,000	2,000	1,500	1,500
535344		Household & Janit Supp-Lk Mill	-	35	-	-	-	-
544534		Machinery Rental-Lake Mills Sh	434	627	2,000	2,000	1,500	1,500
561541		Depreciation - Lake Mills Shop	29,609	-	30,000	30,000	30,000	30,000
		OPERATING EXPENDITURES	37,715	4,716	42,050	42,050	41,100	41,100
		EXPENDITURES TOTAL	41,489	7,727	49,050	49,050	46,100	46,100
		EXPENDITURES	41,489	7,727	49,050	49,050	46,100	46,100
TOTAL BUSINESS UNIT-53271584-Building & Grounds-Lak			41,489	7,727	49,050	49,050	46,100	46,100

53282 -Equipment Acquisitions

REVENUES

484001		Insurance Recovery	3,366	-	-	-	-	-
		REVENUES TOTAL	3,366	-	-	-	-	-

EXPENDITURES

511210		Wages-Regular	3,114	159	30,000	30,000	30,000	30,000
511220		Wages-Overtime	-	-	500	500	500	500
		SALARIES TOTAL	3,114	159	30,500	30,500	30,500	30,500
512130		Highway Incidental	2,083	105	20,969	20,969	18,636	18,636
		FRINGE TOTAL	2,083	105	20,969	20,969	18,636	18,636
		TOTAL SALARIES AND FRINGES	5,197	264	51,469	51,469	49,136	49,136

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
531561		Highway Materials	-	-	100	100	100	100
531562		DP Highway Materials	969,560	4,957	1,400,000	1,400,000	1,400,000	1,400,000
531571		Shop Materials	-	-	4,000	4,000	4,000	4,000
543943		Shop Services Allocation	(974,757)	-	(1,456,569)	(1,456,569)	(1,454,236)	(1,454,236)
544534		Machinery Rental	-	-	1,000	1,000	1,000	1,000
		OPERATING EXPENDITURES	(5,197)	4,957	(51,469)	(51,469)	(49,136)	(49,136)
		EXPENDITURES TOTAL	0	5,221	-	-	-	-
		REVENUES	3,366	-	-	-	-	-
		EXPENDITURES	0	5,221	-	-	-	-
TOTAL BUSINESS UNIT-53282 -Equipment Acquisitions			(3,366)	5,221	-	-	-	-

53283 -Materials Acquisitions

REVENUES								
483003		Material Handling Recovered	(4,575)	-	20,000	20,000	20,000	20,000
REVENUES TOTAL			(4,575)	-	20,000	20,000	20,000	20,000
EXPENDITURES								
541751		Inventory Adjustments	(1,046)	-	-	-	-	-
543356		Building Allocation	1,753	-	2,000	2,000	2,000	2,000
543951		Year End Allocation	745	-	18,000	18,000	18,000	18,000
		OPERATING EXPENDITURES	1,451	-	20,000	20,000	20,000	20,000
		EXPENDITURES TOTAL	1,451	-	20,000	20,000	20,000	20,000
		REVENUES	(4,575)	-	20,000	20,000	20,000	20,000
		EXPENDITURES	1,451	-	20,000	20,000	20,000	20,000
TOTAL BUSINESS UNIT-53283 -Materials Acquisitions			6,026	-	-	-	-	-

53283570-Materials Acquisi-Mixed Sand

REVENUES								
483003		MATL HANDLING-MIXED SAND	-	25	-	-	-	-
REVENUES TOTAL			-	25	-	-	-	-
		REVENUES	-	25	-	-	-	-
TOTAL BUSINESS UNIT-53283570-Materials Acquisi-Mixed			-	25	-	-	-	-

53283571-Materials Acquisi-Salt

REVENUES								
483003		MATL HANDLING-SALT	-	7,663	-	-	-	-
REVENUES TOTAL			-	7,663	-	-	-	-
EXPENDITURES								
511210		Wages-Regular - Salt	6,693	8,331	15,000	15,000	15,000	15,000
		SALARIES TOTAL	6,693	8,331	15,000	15,000	15,000	15,000
512130		Highway Incidental-Salt	4,601	5,090	12,289	12,289	9,165	9,165
		FRINGE TOTAL	4,601	5,090	12,289	12,289	9,165	9,165
		TOTAL SALARIES AND FRINGES	11,294	13,421	27,289	27,289	24,165	24,165
531373		Sodium Chloride - Salt	141,043	-	300,000	300,000	300,000	300,000
531396		Field Tools - Salt	136	27	100	100	100	100
543949		Equip/Matl Acqui - Salt	(166,108)	(211,473)	(352,389)	(352,389)	(349,265)	(349,265)
544534		Machinery Rental - Salt	13,636	18,891	25,000	25,000	25,000	25,000
		OPERATING EXPENDITURES	(11,294)	(192,554)	(27,289)	(27,289)	(24,165)	(24,165)
		EXPENDITURES TOTAL	0	(179,134)	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		REVENUES	-	7,663	-	-	-	-
		EXPENDITURES	0	(179,134)	-	-	-	-
TOTAL BUSINESS UNIT-53283571-Materials Acquisi-Salt			0	(186,797)	-	-	-	-

53283572-Materials Acquisi-Tack Oil

EXPENDITURES								
511210		Wages-Regular - Tack Oil	1,024	232	750	750	750	750
511220		Wages-Overtime - Tack Oil	12	-	-	-	-	-
		SALARIES TOTAL	1,036	232	750	750	750	750
512130		Highway Incidental-Tack Oil	713	142	-	-	458	458
		FRINGE TOTAL	713	142	-	-	458	458
		TOTAL SALARIES AND FRINGES	1,749	374	750	750	1,208	1,208
531396		Field Tools - Tack Oil	21	1	-	-	-	-
531562		DP Hwy Materials - Tack Oil	22,247	6,253	30,000	30,000	30,000	30,000
543949		Equip/Matl Acqui - Tack Oil	(28,950)	(7,319)	(32,750)	(32,750)	(33,208)	(33,208)
544534		Machinery Rental - Tack Oil	2,332	692	2,000	2,000	2,000	2,000
		OPERATING EXPENDITURES	(4,350)	(374)	(750)	(750)	(1,208)	(1,208)
		EXPENDITURES TOTAL	(2,601)	0	-	-	-	-
		EXPENDITURES	(2,601)	0	-	-	-	-
TOTAL BUSINESS UNIT-53283572-Materials Acquisi-Tack Oil			(2,601)	0	-	-	-	-

53283574-Materials Acquisi-Brine Salt

REVENUES								
483003		MATL HANDLING-BRINE	-	(31,367)	-	-	-	-
		REVENUES TOTAL	-	(31,367)	-	-	-	-
EXPENDITURES								
511210		Wages-Regular - Brine	13,234	11,655	12,500	12,500	12,500	12,500
511220		Wages-Overtime - Brine	1,713	2,224	7,500	7,500	6,500	6,500
		SALARIES TOTAL	14,947	13,879	20,000	20,000	19,000	19,000
512130		Highway Incidental-Brine	9,565	9,542	12,289	12,289	11,609	11,609
		FRINGE TOTAL	9,565	9,542	12,289	12,289	11,609	11,609
		TOTAL SALARIES AND FRINGES	24,512	23,421	32,289	32,289	30,609	30,609
531396		Field Tools - Brine	485	281	600	600	600	600
531561		Highway Materials - Brine	41,306	48,293	50,000	50,000	50,000	50,000
533221		Water/Brine	4,227	4,481	6,000	6,000	6,000	6,000
543949		Equip/Matl Acqui - Brine	(125,214)	(126,315)	(101,139)	(101,139)	(99,459)	(99,459)
543951		Year End Allocation-Brine	3,890	-	-	-	-	-
544534		Machinery Rental - Brine	12,630	10,310	10,000	10,000	10,000	10,000
544535		Machinery Allocated - Brine	32,495	-	-	-	-	-
561541		Depreciation-Brine	2,242	-	2,250	2,250	2,250	2,250
		OPERATING EXPENDITURES	(27,937)	(62,950)	(32,289)	(32,289)	(30,609)	(30,609)
		EXPENDITURES TOTAL	(3,425)	(39,529)	-	-	-	-
		REVENUES	-	(31,367)	-	-	-	-
		EXPENDITURES	(3,425)	(39,529)	-	-	-	-
TOTAL BUSINESS UNIT-53283574-Materials Acquisi-Brine			(3,425)	(8,162)	-	-	-	-

53285 -Chips Acquisitions

EXPENDITURES								
541751		Inventory Adjustments	77	-	-	-	-	-
543951		Year End Allocation	(77)	-	-	-	-	-
		OPERATING EXPENDITURES	-	-	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES TOTAL			-	-	-	-	-	-
EXPENDITURES			-	-	-	-	-	-
TOTAL BUSINESS UNIT-53285 -Chips Acquisitions			-	-	-	-	-	-

53285565-Chips Acquisitions-Mix Plant

EXPENDITURES								
543951		Year End Allocation	-	193	-	-	-	-
		OPERATING EXPENDITURES	-	193	-	-	-	-
EXPENDITURES TOTAL			-	193	-	-	-	-
EXPENDITURES			-	193	-	-	-	-
TOTAL BUSINESS UNIT-53285565-Chips Acquisitions-Mix			-	193	-	-	-	-

53311 -CTH Maintenance

REVENUES								
421001		State Aid	2,253,885	553,024	2,253,885	2,253,885	2,212,096	2,212,096
451100		Misc. Billed	18,078	-	-	-	-	-
483001		Sale Of County Property	-	8,300	-	-	-	-
REVENUES TOTAL			2,271,963	561,324	2,253,885	2,253,885	2,212,096	2,212,096
EXPENDITURES								
511210		Wages-Regular	455,237	266,856	520,000	520,000	520,000	520,000
511220		Wages-Overtime	13,592	1,321	12,000	12,000	15,000	15,000
511240		Wages-Temporary	3,563	(48)	5,000	5,000	5,000	5,000
		SALARIES TOTAL	472,392	268,128	537,000	537,000	540,000	540,000
512130		Highway Incidental	315,850	175,872	483,125	483,125	387,374	387,374
		FRINGE TOTAL	315,850	175,872	483,125	483,125	387,374	387,374
		TOTAL SALARIES AND FRINGES	788,242	444,000	1,020,125	1,020,125	927,374	927,374
529642		Purchased Services	24,683	-	50,000	50,000	40,000	40,000
531303		Computer Equipmt & Software	-	-	250	250	250	250
531396		Field Tools	11,859	3,442	20,000	20,000	15,000	15,000
531561		Highway Materials	55,498	36,272	100,000	100,000	100,000	100,000
531562		DP Highway Materials	393,568	10,353	350,000	350,000	358,211	358,211
531571		Shop Materials	296	-	-	-	-	-
543356		Building Allocation	56,251	-	10,000	10,000	100,000	100,000
543951		Year End Allocation	(6,657)	(2,173)	-	-	-	-
544534		Machinery Rental	469,320	194,005	594,341	594,341	560,103	560,103
571004		IP Telephony Allocation	118	53	124	124	193	193
571009		MIS PC Group Allocation	4,477	1,298	4,700	4,700	3,195	3,195
571010		MIS Systems Grp Alloc(ISIS)	3,501	1,734	3,645	3,645	4,255	4,255
		OPERATING EXPENDITURES	1,012,914	244,984	1,133,060	1,133,060	1,181,206	1,181,206
EXPENDITURES TOTAL			1,801,156	688,985	2,153,185	2,153,185	2,108,580	2,108,580
REVENUES			2,271,963	561,324	2,253,885	2,253,885	2,212,096	2,212,096
EXPENDITURES			1,801,156	688,985	2,153,185	2,153,185	2,108,580	2,108,580
TOTAL BUSINESS UNIT-53311 -CTH Maintenance			(470,807)	127,661	(100,700)	(100,700)	(103,516)	(103,516)

53311549-CTH Maintenance-Misc

EXPENDITURES								
511210		Wages-Regular- Misc	17,274	3,979	12,000	12,000	12,000	12,000
511220		Wages-Overtime - Misc	398	101	-	-	-	-
511240		Wages-Temporary	120	-	-	-	-	-
		SALARIES TOTAL	17,792	4,080	12,000	12,000	12,000	12,000
512130		Highway Incidental - Misc	12,210	2,591	-	-	-	-
		FRINGE TOTAL	12,210	2,591	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		TOTAL SALARIES AND FRINGES	30,003	6,671	12,000	12,000	12,000	12,000
529642		Purchased Services - Misc	42,354	-	-	-	-	-
529643		Contracted Highway Work-MISC	16,125	19,192	-	-	-	-
531349		Other Operating Exps - Misc	15,696	4	-	-	-	-
531396		Field Tools - Misc	366	23	-	-	-	-
531561		Highway Materials - Misc	414	370	-	-	-	-
531562		DP Highway Materials - Misc	94,553	38,670	-	-	-	-
532325		Registration - Misc	1,792	495	2,000	2,000	2,000	2,000
532335		Meals - Misc	-	-	200	200	200	200
532336		Lodging - Misc	-	-	800	800	800	800
533222		Electric-Misc	2,549	1,089	2,500	2,500	2,750	2,750
533225		Telephone & Fax - Misc	1,191	599	1,200	1,200	1,200	1,200
535297		Refuse Collection - Misc	909	492	1,000	1,000	1,000	1,000
544534		Machinery Rental - Misc	4,172	2,895	-	-	-	-
		OPERATING EXPENDITURES	180,122	63,829	7,700	7,700	7,950	7,950
		EXPENDITURES TOTAL	210,124	70,500	19,700	19,700	19,950	19,950
		EXPENDITURES	210,124	70,500	19,700	19,700	19,950	19,950
		TOTAL BUSINESS UNIT-53311549-CTH Maintenance-Misc	210,124	70,500	19,700	19,700	19,950	19,950

53311561-CTH Maintenance-Mark & Sign

EXPENDITURES								
511210		Wages-Regular - Mark & Sign	96,452	64,549	80,000	80,000	80,000	80,000
511220		Wages-Overtime - Mark & Sign	1,655	201	500	500	1,500	1,500
511240		Wages-Temporary	330	-	500	500	500	500
		SALARIES TOTAL	98,438	64,751	81,000	81,000	82,000	82,000
512130		Hwy Incidental - Mark & Sign	64,608	42,910	-	-	-	-
		FRINGE TOTAL	64,608	42,910	-	-	-	-
		TOTAL SALARIES AND FRINGES	163,045	107,661	81,000	81,000	82,000	82,000
531349		Other Operating Exp-Mark & Sign	131	66	-	-	-	-
531396		Field Tools - Mark & Sign	2,782	921	-	-	-	-
531561		Hwy Materials - Mark & Sign	7,954	8,881	-	-	-	-
531562		DP Hwy Materials - Mark & Sign	4,590	3,667	-	-	-	-
533225		Telephone & Fax - Mark & Sign	453	204	-	-	-	-
533236		Wireless Internet-Mark & Sign	960	480	-	-	1,000	1,000
544534		Machinery Rental - Mark & Sign	38,657	24,218	-	-	-	-
		OPERATING EXPENDITURES	55,526	38,437	-	-	1,000	1,000
		EXPENDITURES TOTAL	218,571	146,097	81,000	81,000	83,000	83,000
		EXPENDITURES	218,571	146,097	81,000	81,000	83,000	83,000
		TOTAL BUSINESS UNIT-53311561-CTH Maintenance-Mark	218,571	146,097	81,000	81,000	83,000	83,000

53312 -CTH Construction

REVENUES								
421045		LRIP Road Grant	208,295	-	675,014	675,014	461,273	461,273
483004		Sale Salvage & Waste	-	506	10,000	10,000	10,000	10,000
		REVENUES TOTAL	208,295	506	685,014	685,014	471,273	471,273
EXPENDITURES								
511210		Wages-Regular	-	-	957,763	957,763	977,612	977,612
511220		Wages-Overtime	-	-	75,000	75,000	75,000	75,000
511240		Wages-Temporary	-	-	15,000	15,000	15,000	15,000
		SALARIES TOTAL	-	-	1,047,763	1,047,763	1,067,612	1,067,612
512130		Highway Incidental	-	-	888,057	888,057	652,311	652,311
		FRINGE TOTAL	-	-	888,057	888,057	652,311	652,311
		TOTAL SALARIES AND FRINGES	-	-	1,935,820	1,935,820	1,719,923	1,719,923
529642		Purchased Services	-	-	180,000	180,000	220,000	220,000

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
531215		Arch & Engineering	-	-	40,000	40,000	40,000	40,000
531321		Publication Of Legal Notice	-	-	450	450	500	500
531349		Other Operating Expenses	-	-	5,000	5,000	5,000	5,000
531396		Field Tools	-	-	25,000	25,000	31,350	31,350
531561		Highway Materials	-	-	125,000	125,000	200,000	200,000
531562		DP Highway Materials	-	-	1,478,500	1,478,500	1,353,727	1,353,727
531571		Shop Materials	-	-	1,500	1,500	2,000	2,000
536539		Other Rents & Leases	-	-	2,500	2,500	2,500	2,500
543356		Building Allocation	104,382	-	200,000	200,000	200,000	200,000
543951		Year End Allocation	(2,601)	-	-	-	-	-
544534		Machinery Rental	-	-	797,000	797,000	900,000	900,000
		OPERATING EXPENDITURES	101,781	-	2,854,950	2,854,950	2,955,077	2,955,077
		EXPENDITURES TOTAL	101,781	-	4,790,770	4,790,770	4,675,000	4,675,000
		REVENUES	208,295	506	685,014	685,014	471,273	471,273
		EXPENDITURES	101,781	-	4,790,770	4,790,770	4,675,000	4,675,000
TOTAL BUSINESS UNIT-53312 -CTH Construction			(106,514)	(506)	4,105,756	4,105,756	4,203,727	4,203,727

53312501-CTH Construction (A)

EXPENDITURES								
511210		Wages-Regular (A)	274,362	-	-	-	-	-
511220		Wages-Overtime (A)	16,647	-	-	-	-	-
511240		Wages-Temporary	7,485	-	-	-	-	-
		SALARIES TOTAL	298,494	-	-	-	-	-
512130		Highway Incidental (A)	205,121	-	-	-	-	-
		FRINGE TOTAL	205,121	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	503,614	-	-	-	-	-
529642		Purchased Services-Hwy A	61,827	-	-	-	-	-
531321		Pub Of Legal Notice-Hwy A	431	-	-	-	-	-
531396		Field Tools (A)	6,069	-	-	-	-	-
531561		Highway Materials (A)	132,850	-	-	-	-	-
531562		DP Highway Materials (A)	1,160,688	-	-	-	-	-
531571		Shop Materials (A)	403	-	-	-	-	-
543951		Year End Allocation	12,581	-	-	-	-	-
544534		Machinery Rental (A)	525,075	-	-	-	-	-
		OPERATING EXPENDITURES	1,899,923	-	-	-	-	-
		EXPENDITURES TOTAL	2,403,537	-	-	-	-	-
		EXPENDITURES	2,403,537	-	-	-	-	-
TOTAL BUSINESS UNIT-53312501-CTH Construction (A)			2,403,537	-	-	-	-	-

53312509-CTH Construction (G)

EXPENDITURES								
511210		Wages-Regular (G)	38,107	-	-	-	-	-
511220		Wages-Overtime (G)	4,670	-	-	-	-	-
		SALARIES TOTAL	42,777	-	-	-	-	-
512130		Highway Incidental (G)	29,409	-	-	-	-	-
		FRINGE TOTAL	29,409	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	72,186	-	-	-	-	-
531396		Field Tools (G)	866	-	-	-	-	-
531561		Highway Materials (G)	13,985	-	-	-	-	-
531562		DP Highway Materials (G)	248,225	-	-	-	-	-
531571		Shop Materials Hwy G	70	-	-	-	-	-
544534		Machinery Rental (G)	72,994	-	-	-	-	-
		OPERATING EXPENDITURES	336,140	-	-	-	-	-
		EXPENDITURES TOTAL	408,326	-	-	-	-	-
		EXPENDITURES	408,326	-	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL BUSINESS UNIT-53312509-CTH Construction (G)			408,326	-	-	-	-	-

53312515-CTH Construction (O)

EXPENDITURES

511210	Wages-Regular Hwy O	-	168	-	-	-	-	-
	SALARIES TOTAL	-	168	-	-	-	-	-
512130	Highway Incidental Hwy O	-	102	-	-	-	-	-
	FRINGE TOTAL	-	102	-	-	-	-	-
	TOTAL SALARIES AND FRINGES	-	270	-	-	-	-	-
531396	Field Tools Hwy O	-	1	-	-	-	-	-
531571	Shop Materials Hwy O	-	138	-	-	-	-	-
	OPERATING EXPENDITURES	-	139	-	-	-	-	-
	EXPENDITURES TOTAL	-	409	-	-	-	-	-
	EXPENDITURES	-	409	-	-	-	-	-
TOTAL BUSINESS UNIT-53312515-CTH Construction (O)			-	409	-	-	-	-

53312517-CTH Construction (Q)

EXPENDITURES

511210	Wages-Regular Hwy Q	-	199,126	-	-	-	-	-
511220	Wages-Overtime Hwy Q	-	16,042	-	-	-	-	-
511240	Wages-Temporary	-	(97)	-	-	-	-	-
	SALARIES TOTAL	-	215,071	-	-	-	-	-
512130	Highway Incidental Hwy Q	-	133,004	-	-	-	-	-
	FRINGE TOTAL	-	133,004	-	-	-	-	-
	TOTAL SALARIES AND FRINGES	-	348,075	-	-	-	-	-
529642	Purchased Services-Hwy Q	-	34,648	-	-	-	-	-
531321	Publication Of Legl Noti-Hwy Q	-	711	-	-	-	-	-
531396	Field Tools Hwy Q	-	720	-	-	-	-	-
531561	Highway Materials Hwy Q	-	71,740	-	-	-	-	-
531562	DP Highway Materials-Hwy Q	-	679,301	-	-	-	-	-
531571	Shop Materials Hwy Q	-	720	-	-	-	-	-
544534	Machinery Rental Hwy Q	-	428,044	-	-	-	-	-
	OPERATING EXPENDITURES	-	1,215,883	-	-	-	-	-
	EXPENDITURES TOTAL	-	1,563,958	-	-	-	-	-
	EXPENDITURES	-	1,563,958	-	-	-	-	-
TOTAL BUSINESS UNIT-53312517-CTH Construction (Q)			-	1,563,958	-	-	-	-

53312518-CTH Construction (S)

EXPENDITURES

511210	Wages-Regular Hwy S	99,078	-	-	-	-	-	-
511220	Wages-Overtime Hwy S	14,155	-	-	-	-	-	-
511240	Wages-Temporary	1,200	-	-	-	-	-	-
	SALARIES TOTAL	114,432	-	-	-	-	-	-
512130	Highway Incidental Hwy S	78,646	-	-	-	-	-	-
	FRINGE TOTAL	78,646	-	-	-	-	-	-
	TOTAL SALARIES AND FRINGES	193,078	-	-	-	-	-	-
531396	Field Tools Hwy S	2,324	-	-	-	-	-	-
531561	Highway Materials Hwy S	32,673	-	-	-	-	-	-
531562	DP Highway Materials-Hwy S	535,126	-	-	-	-	-	-
531571	Shop Materials Hwy S	201	-	-	-	-	-	-
544534	Machinery Rental Hwy S	201,166	-	-	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		OPERATING EXPENDITURES	771,490	-	-	-	-	-
		EXPENDITURES TOTAL	964,568	-	-	-	-	-
		EXPENDITURES	964,568	-	-	-	-	-
TOTAL BUSINESS UNIT-53312518-CTH Construction (S)			964,568	-	-	-	-	-

53312524-CTH Construction (X)

EXPENDITURES								
511210		Wages-Regular HWY X	81,211	-	-	-	-	-
511220		Wages-Overtime HWY X	7,158	-	-	-	-	-
		SALARIES TOTAL	88,370	-	-	-	-	-
512130		Highway Incidental Hwy X	60,754	-	-	-	-	-
		FRINGE TOTAL	60,754	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	149,124	-	-	-	-	-
531396		Field Tools - Hwy X	1,789	-	-	-	-	-
531561		Highway Materials HWY X	30,356	-	-	-	-	-
531562		DP Highway Materials-CTH X	447,177	-	-	-	-	-
531571		Shop Materials HWY X	204	-	-	-	-	-
544534		Machinery Rental HWY X	151,770	-	-	-	-	-
		OPERATING EXPENDITURES	631,296	-	-	-	-	-
		EXPENDITURES TOTAL	780,420	-	-	-	-	-
		EXPENDITURES	780,420	-	-	-	-	-
TOTAL BUSINESS UNIT-53312524-CTH Construction (X)			780,420	-	-	-	-	-

53313 -CTH Winter Maintenance

REVENUES								
451100		Misc. Billed	44,533	-	-	-	-	-
		REVENUES TOTAL	44,533	-	-	-	-	-
EXPENDITURES								
511210		Wages-Regular	54,214	37,800	80,000	80,000	80,000	80,000
511220		Wages-Overtime	63,738	45,062	60,000	60,000	65,000	65,000
		SALARIES TOTAL	117,952	82,862	140,000	140,000	145,000	145,000
512130		Highway Incidental	75,032	56,930	116,250	116,250	88,595	88,595
		FRINGE TOTAL	75,032	56,930	116,250	116,250	88,595	88,595
		TOTAL SALARIES AND FRINGES	192,984	139,792	256,250	256,250	233,595	233,595
531349		Other Operating Expenses	1,600	-	-	-	-	-
531396		Field Tools	3,946	1,670	3,500	3,500	3,500	3,500
531561		Highway Materials	135,910	123,590	203,000	203,000	222,480	222,480
531562		DP Highway Materials	899	74	-	-	-	-
543356		Building Allocation	70,015	-	90,000	90,000	90,000	90,000
543951		Year End Allocation	(4,063)	(1,048)	(5,000)	(5,000)	(5,000)	(5,000)
544534		Machinery Rental	242,711	195,049	275,000	275,000	275,000	275,000
544535		Machinery Allocated	(41,170)	(51,738)	-	-	-	-
		OPERATING EXPENDITURES	409,848	267,597	566,500	566,500	585,980	585,980
		EXPENDITURES TOTAL	602,832	407,389	822,750	822,750	819,575	819,575
		REVENUES	44,533	-	-	-	-	-
		EXPENDITURES	602,832	407,389	822,750	822,750	819,575	819,575
TOTAL BUSINESS UNIT-53313 -CTH Winter Maintenance			558,298	407,389	822,750	822,750	819,575	819,575

53315 -Funded Programs

REVENUES

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
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	-	-
53315506-Funded Program (D)								
EXPENDITURES								
531215		Arch & Engineering	31	22,334	-	-	-	-
		OPERATING EXPENDITURES	31	22,334	-	-	-	-
EXPENDITURES TOTAL			31	22,334	-	-	-	-
EXPENDITURES			31	22,334	-	-	-	-
TOTAL BUSINESS UNIT-53315506-Funded Program (D)			31	22,334	-	-	-	-
53315507-Funded Programs (E)								
REVENUES								
424001	22223	Federal Grants	63,055	-	-	-	-	-
REVENUES TOTAL			63,055	-	-	-	-	-
EXPENDITURES								
529642	22223	Purchased Services	-	217,253	-	-	-	-
531215	22223	Arch & Engineering	63,055	49	473,214	473,214	-	-
		OPERATING EXPENDITURES	63,055	217,302	473,214	473,214	-	-
EXPENDITURES TOTAL			63,055	217,302	473,214	473,214	-	-
REVENUES			63,055	-	-	-	-	-
EXPENDITURES			63,055	217,302	473,214	473,214	-	-
TOTAL BUSINESS UNIT-53315507-Funded Programs (E)			-	217,302	473,214	473,214	-	-
53315508-Funded Programs (F)								
REVENUES								
424001	22223	Federal Grants	68,690	-	-	-	-	-
REVENUES TOTAL			68,690	-	-	-	-	-
EXPENDITURES								
529642	22223	Purchased Services	-	45,774	-	-	-	-
531215	22223	Arch & Engineering	68,690	3,686	526,786	526,786	-	-
		OPERATING EXPENDITURES	68,690	49,460	526,786	526,786	-	-
EXPENDITURES TOTAL			68,690	49,460	526,786	526,786	-	-
REVENUES			68,690	-	-	-	-	-
EXPENDITURES			68,690	49,460	526,786	526,786	-	-
TOTAL BUSINESS UNIT-53315508-Funded Programs (F)			-	49,460	526,786	526,786	-	-
53321 -STH Routine Maintenance								
REVENUES								
471231		State Routine Maintenance	1,820,174	1,175,402	2,103,363	2,103,363	2,050,561	2,050,561
REVENUES TOTAL			1,820,174	1,175,402	2,103,363	2,103,363	2,050,561	2,050,561
EXPENDITURES								
511210		Wages-Regular	413,506	264,818	500,000	500,000	500,000	500,000
511220		Wages-Overtime	115,250	85,521	150,000	150,000	150,000	150,000
511240		Wages-Temporary	1,772	(5)	1,000	1,000	1,000	1,000

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		SALARIES TOTAL	530,528	350,334	651,000	651,000	651,000	651,000
512130		Highway Incidental	346,297	234,954	447,563	447,563	397,761	397,761
		FRINGE TOTAL	346,297	234,954	447,563	447,563	397,761	397,761
		TOTAL SALARIES AND FRINGES	876,824	585,289	1,098,563	1,098,563	1,048,761	1,048,761
529642		Purchased Serv - State Routine	47,737	-	-	-	-	-
531349		Other Operating Expenses	11,242	249	-	-	-	-
531396		Field Tools	15,455	5,652	25,000	25,000	20,000	20,000
531561		Highway Materials	62,159	42,465	150,000	150,000	150,000	150,000
531562		DP Highway Materials	82,857	8,314	75,000	75,000	75,000	75,000
531571		Shop Materials	-	-	200	200	200	200
532325		Registration	220	357	400	400	400	400
532335		Meals	46	-	75	75	75	75
532336		Lodging	360	-	300	300	300	300
533236		Wireless Internet	233	66	200	200	200	200
535297		Refuse Collection	3,160	2,601	3,000	3,000	5,000	5,000
543943		Shop Services Allocation	-	-	625	625	625	625
544534		Machinery Rental	719,881	529,555	750,000	750,000	750,000	750,000
		OPERATING EXPENDITURES	943,349	589,258	1,004,800	1,004,800	1,001,800	1,001,800
		EXPENDITURES TOTAL	1,820,174	1,174,547	2,103,363	2,103,363	2,050,561	2,050,561
		REVENUES	1,820,174	1,175,402	2,103,363	2,103,363	2,050,561	2,050,561
		EXPENDITURES	1,820,174	1,174,547	2,103,363	2,103,363	2,050,561	2,050,561
TOTAL BUSINESS UNIT-53321 -STH Routine Maintenance			-	(856)	-	-	-	-

53322 -STH Special Maintenance

REVENUES								
471232		State Road & Bridge Const	190,774	208,033	248,669	248,669	248,388	248,388
		REVENUES TOTAL	190,774	208,033	248,669	248,669	248,388	248,388
EXPENDITURES								
511210		Wages-Regular	53,316	45,966	60,000	60,000	60,000	60,000
511220		Wages-Overtime	1,669	965	2,500	2,500	2,500	2,500
511240		Wages-Temporary	206	-	-	-	-	-
		SALARIES TOTAL	55,190	46,931	62,500	62,500	62,500	62,500
512130		Highway Incidental	36,015	31,391	42,969	42,969	38,188	38,188
		FRINGE TOTAL	36,015	31,391	42,969	42,969	38,188	38,188
		TOTAL SALARIES AND FRINGES	91,205	78,322	105,469	105,469	100,688	100,688
531396		Field Tools	1,613	755	2,500	2,500	2,000	2,000
531561		Highway Materials	31,203	42,812	60,000	60,000	60,000	60,000
531562		DP Highway Materials	10,415	7,413	15,000	15,000	15,000	15,000
531571		Shop Materials	-	-	200	200	200	200
543943		Shop Services Allocation	-	-	500	500	500	500
544534		Machinery Rental	56,338	61,807	65,000	65,000	70,000	70,000
		OPERATING EXPENDITURES	99,569	112,787	143,200	143,200	147,700	147,700
		EXPENDITURES TOTAL	190,774	191,109	248,669	248,669	248,388	248,388
		REVENUES	190,774	208,033	248,669	248,669	248,388	248,388
		EXPENDITURES	190,774	191,109	248,669	248,669	248,388	248,388
TOTAL BUSINESS UNIT-53322 -STH Special Maintenance			(0)	(16,924)	-	-	-	-

53323 -STH Salt Storage

REVENUES								
471238		State Radio, Salt, G.P.L.	162	171	2,050	2,050	171	171
		REVENUES TOTAL	162	171	2,050	2,050	171	171
EXPENDITURES								
543946		Building Allocat	(295,750)	(227,021)	(295,750)	(295,750)	(277,021)	(277,021)

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
543951		Year End Allocation	295,912	-	297,800	297,800	277,192	277,192
		OPERATING EXPENDITURES	162	(227,021)	2,050	2,050	171	171
		EXPENDITURES TOTAL	162	(227,021)	2,050	2,050	171	171
		REVENUES	162	171	2,050	2,050	171	171
		EXPENDITURES	162	(227,021)	2,050	2,050	171	171
TOTAL BUSINESS UNIT-53323 -STH Salt Storage			-	(227,192)	-	-	-	-

53331 -Local Road Maintenance

REVENUES								
472331		Municipal On Road	261,856	48,064	138,813	138,813	136,135	136,135
REVENUES TOTAL			261,856	48,064	138,813	138,813	136,135	136,135
REVENUES			261,856	48,064	138,813	138,813	136,135	136,135
TOTAL BUSINESS UNIT-53331 -Local Road Maintenance			261,856	48,064	138,813	138,813	136,135	136,135

53331002-Local Road Maint-T Aztalan

EXPENDITURES								
511210		Wages-Reg-Aztalan	5,118	375	-	-	-	-
		SALARIES TOTAL	5,118	375	-	-	-	-
512130		Hwy Incidental - Aztalan	3,519	229	-	-	-	-
		FRINGE TOTAL	3,519	229	-	-	-	-
TOTAL SALARIES AND FRINGES			8,637	604	-	-	-	-
531396		Field Tools - Aztalan	104	1	-	-	-	-
531561		Highway Materials-T Aztalan	234	-	-	-	-	-
531562		DP Hwy Materials - Aztalan	4,984	-	-	-	-	-
544534		Machinery Rental - Aztalan	9,746	1,009	-	-	-	-
		OPERATING EXPENDITURES	15,067	1,010	-	-	-	-
EXPENDITURES TOTAL			23,704	1,615	-	-	-	-
EXPENDITURES			23,704	1,615	-	-	-	-
TOTAL BUSINESS UNIT-53331002-Local Road Maint-T Aztalan			23,704	1,615	-	-	-	-

53331004-Local Road Maint-T Cold Spring

EXPENDITURES								
511210		Wages-Reg-Cold Spring	796	1,569	-	-	-	-
511240		Wages-Temporary	75	-	-	-	-	-
		SALARIES TOTAL	871	1,569	-	-	-	-
512130		Hwy Incidental - Cold Spring	598	1,068	-	-	-	-
		FRINGE TOTAL	598	1,068	-	-	-	-
TOTAL SALARIES AND FRINGES			1,469	2,637	-	-	-	-
531396		Field Tools - Cold Spring	18	29	-	-	-	-
531561		Hwy Materials - Cold Spring	829	913	-	-	-	-
531562		DP Hwy Materials - Cold Spring	868	-	-	-	-	-
544534		Machinery Rental - Cold Spring	1,006	1,247	-	-	-	-
		OPERATING EXPENDITURES	2,720	2,190	-	-	-	-
EXPENDITURES TOTAL			4,189	4,827	-	-	-	-
EXPENDITURES			4,189	4,827	-	-	-	-
TOTAL BUSINESS UNIT-53331004-Local Road Maint-T Cold Spring			4,189	4,827	-	-	-	-

53331006-Local Road Maint-T Concord

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES								
529642		Purchased Services-T Concord	269	-	-	-	-	-
531562		DP Hwy Materials - Concord	269	-	-	-	-	-
		OPERATING EXPENDITURES	538	-	-	-	-	-
		EXPENDITURES TOTAL	538	-	-	-	-	-
		EXPENDITURES	538	-	-	-	-	-
TOTAL BUSINESS UNIT-53331006-Local Road Maint-T Con			538	-	-	-	-	-

53331008-Local Road Maint-T Farmington

EXPENDITURES								
511210		Wages-Reg-Farmington	4,314	-	-	-	-	-
511240		Wages-Temporary	255	-	-	-	-	-
		SALARIES TOTAL	4,569	-	-	-	-	-
512130		Hwy Incidental - Farmington	3,141	-	-	-	-	-
		FRINGE TOTAL	3,141	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	7,710	-	-	-	-	-
529642		Purchased Services-T Farmingto	269	-	-	-	-	-
531396		Field Tools - Farmington	93	-	-	-	-	-
531561		Hwy Materials - Farmington	1,221	-	-	-	-	-
531562		DP Hwy Materials - Farmington	10,660	-	-	-	-	-
544534		Machinery Rental - Farmington	8,766	-	-	-	-	-
		OPERATING EXPENDITURES	21,009	-	-	-	-	-
		EXPENDITURES TOTAL	28,719	-	-	-	-	-
		EXPENDITURES	28,719	-	-	-	-	-
TOTAL BUSINESS UNIT-53331008-Local Road Maint-T Far			28,719	-	-	-	-	-

53331010-Local Road Maint-T Hebron

EXPENDITURES								
511110		Salary-Perm Reg-Hebron	74	-	-	-	-	-
511210		Wages-Reg-Hebron	369	28	-	-	-	-
		SALARIES TOTAL	443	28	-	-	-	-
512130		Hwy Incidental - Hebron	304	17	-	-	-	-
		FRINGE TOTAL	304	17	-	-	-	-
		TOTAL SALARIES AND FRINGES	747	45	-	-	-	-
531396		Field Tools - Hebron	9	0	-	-	-	-
531561		Hwy Materials - Hebron	245	-	-	-	-	-
531562		DP Hwy Materials - Hebron	329	-	-	-	-	-
544534		Machinery Rental - Hebron	232	18	-	-	-	-
		OPERATING EXPENDITURES	815	18	-	-	-	-
		EXPENDITURES TOTAL	1,562	63	-	-	-	-
		EXPENDITURES	1,562	63	-	-	-	-
TOTAL BUSINESS UNIT-53331010-Local Road Maint-T Heb			1,562	63	-	-	-	-

53331012-Local Road Maint-T Ixonia

EXPENDITURES								
511210		Wages-Reg-Ixonia	249	-	-	-	-	-
		SALARIES TOTAL	249	-	-	-	-	-
512130		Hwy Incidental - Ixonia	171	-	-	-	-	-
		FRINGE TOTAL	171	-	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		TOTAL SALARIES AND FRINGES	421	-	-	-	-	-
531396		Field Tools - Ixonia	5	-	-	-	-	-
531561		Hwy Materials - Ixonia	103	-	-	-	-	-
531562		DP Hwy Materials - Ixonia	1,076	-	-	-	-	-
544534		Machinery Rental - Ixonia	118	-	-	-	-	-
		OPERATING EXPENDITURES	1,302	-	-	-	-	-
		EXPENDITURES TOTAL	1,723	-	-	-	-	-
		EXPENDITURES	1,723	-	-	-	-	-
TOTAL BUSINESS UNIT-53331012-Local Road Maint-T Ixor			1,723	-	-	-	-	-

53331014-Local Road Maint-T Jefferson

EXPENDITURES								
511210		Wages-Reg-Jefferson	1,526	700	-	-	-	-
511220		Wages-OT - Jefferson	-	23	-	-	-	-
		SALARIES TOTAL	1,526	723	-	-	-	-
512130		Hwy Incidental - Jefferson	1,040	481	-	-	-	-
		FRINGE TOTAL	1,040	481	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,566	1,203	-	-	-	-
529642		Purchased Services-T Jefferson	538	-	-	-	-	-
531396		Field Tools - Jefferson	33	11	-	-	-	-
531561		Hwy Materials - Jefferson	489	270	-	-	-	-
531562		DP Hwy Materials - Jefferson	511	-	-	-	-	-
544534		Machinery Rental - Jefferson	957	441	-	-	-	-
		OPERATING EXPENDITURES	2,529	722	-	-	-	-
		EXPENDITURES TOTAL	5,095	1,925	-	-	-	-
		EXPENDITURES	5,095	1,925	-	-	-	-
TOTAL BUSINESS UNIT-53331014-Local Road Maint-T Jeff			5,095	1,925	-	-	-	-

53331016-Local Road Maint-T Koshkonong

EXPENDITURES								
531562		DP Hwy Materials - Koshkonong	538	-	-	-	-	-
		OPERATING EXPENDITURES	538	-	-	-	-	-
		EXPENDITURES TOTAL	538	-	-	-	-	-
		EXPENDITURES	538	-	-	-	-	-
TOTAL BUSINESS UNIT-53331016-Local Road Maint-T Kos			538	-	-	-	-	-

53331018-Local Road Maint-T Lake Mills

EXPENDITURES								
511210		Wages-Reg-Lake Mills	2,025	97	-	-	-	-
		SALARIES TOTAL	2,025	97	-	-	-	-
512130		Hwy Incidental - Lake Mills	1,385	67	-	-	-	-
		FRINGE TOTAL	1,385	67	-	-	-	-
		TOTAL SALARIES AND FRINGES	3,409	164	-	-	-	-
531396		Field Tools - Lake Mills	43	2	-	-	-	-
531561		Hwy Materials - Lake Mills	761	43	-	-	-	-
531562		DP Hwy Materials - Lake Mills	436	-	-	-	-	-
544534		Machinery Rental - Lake Mills	3,318	62	-	-	-	-
		OPERATING EXPENDITURES	4,558	107	-	-	-	-
		EXPENDITURES TOTAL	7,967	271	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES			7,967	271	-	-	-	-
TOTAL BUSINESS UNIT-53331018-Local Road Maint-T Lak			7,967	271	-	-	-	-

53331020-Local Road Maint-T Milford

EXPENDITURES								
511210		Wages-Reg-Milford	332	465	-	-	-	-
511220		Wages-OT - Milford	168	-	-	-	-	-
SALARIES TOTAL			499	465	-	-	-	-
512130		Hwy Incidental - Milford	340	286	-	-	-	-
FRINGE TOTAL			340	286	-	-	-	-
TOTAL SALARIES AND FRINGES			839	751	-	-	-	-
531396		Field Tools - Milford	11	2	-	-	-	-
531561		Hwy Materials - Milford	254	110	-	-	-	-
531562		DP Hwy Materials - Milford	180	-	-	-	-	-
544534		Machinery Rental - Milford	222	283	-	-	-	-
OPERATING EXPENDITURES			667	395	-	-	-	-
EXPENDITURES TOTAL			1,506	1,146	-	-	-	-
EXPENDITURES			1,506	1,146	-	-	-	-
TOTAL BUSINESS UNIT-53331020-Local Road Maint-T Milf			1,506	1,146	-	-	-	-

53331022-Local Road Maint-T Oakland

EXPENDITURES								
511210		Wages-Regular	1,326	155	-	-	-	-
SALARIES TOTAL			1,326	155	-	-	-	-
512130		Highway Incidental	911	100	-	-	-	-
FRINGE TOTAL			911	100	-	-	-	-
TOTAL SALARIES AND FRINGES			2,237	255	-	-	-	-
531396		Field Tools	27	1	-	-	-	-
531561		Highway Materials-T Oakland	108	1,117	-	-	-	-
531562		DP Highway Materials-Tn Oaklan	1,114	-	-	-	-	-
544534		Machinery Rental-T Oakland	1,736	394	-	-	-	-
OPERATING EXPENDITURES			2,985	1,512	-	-	-	-
EXPENDITURES TOTAL			5,222	1,768	-	-	-	-
EXPENDITURES			5,222	1,768	-	-	-	-
TOTAL BUSINESS UNIT-53331022-Local Road Maint-T Oak			5,222	1,768	-	-	-	-

53331024-Local Road Maint-T Palmyra

EXPENDITURES								
511110		Salary-Permanent Reg-T Palmyra	37	-	-	-	-	-
511210		Wages-Reg-Palmyra	1,387	1,796	-	-	-	-
SALARIES TOTAL			1,424	1,796	-	-	-	-
512130		Hwy Incidental - Palmyra	911	1,205	-	-	-	-
FRINGE TOTAL			911	1,205	-	-	-	-
TOTAL SALARIES AND FRINGES			2,335	3,001	-	-	-	-
531396		Field Tools - Palmyra	46	27	-	-	-	-
531561		Hwy Materials - Palmyra	13,110	6,180	-	-	-	-
531562		DP Hwy Materials - Palmyra	-	543	-	-	-	-
544534		Machinery Rental - Palmyra	3,646	3,872	-	-	-	-
OPERATING EXPENDITURES			16,803	10,622	-	-	-	-
EXPENDITURES TOTAL			19,137	13,623	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES			19,137	13,623	-	-	-	-
TOTAL BUSINESS UNIT-53331024-Local Road Maint-T Pal			19,137	13,623	-	-	-	-

53331026-Local Road Maint-T Sullivan

EXPENDITURES								
511210		Wages-Reg-Sullivan	-	15	-	-	-	-
		SALARIES TOTAL	-	15	-	-	-	-
512130		Hwy Incidental - Sullivan	-	10	-	-	-	-
		FRINGE TOTAL	-	10	-	-	-	-
TOTAL SALARIES AND FRINGES			-	25	-	-	-	-
529642		Purchased Services-T Sullivan	538	-	-	-	-	-
531396		Field Tools - Sullivan	-	0	-	-	-	-
531562		DP Hwy Materials - Sullivan	538	-	-	-	-	-
544534		Machinery Rental - Sullivan	-	292	-	-	-	-
OPERATING EXPENDITURES			1,076	292	-	-	-	-
EXPENDITURES TOTAL			1,076	317	-	-	-	-
EXPENDITURES			1,076	317	-	-	-	-
TOTAL BUSINESS UNIT-53331026-Local Road Maint-T Sull			1,076	317	-	-	-	-

53331028-Local Road Maint-T Sumner

EXPENDITURES								
511210		Wages-Reg-Sumner	209	114	-	-	-	-
511220		Wages-OT - Sumner	-	263	-	-	-	-
SALARIES TOTAL			209	378	-	-	-	-
512130		Hwy Incidental - Sumner	144	237	-	-	-	-
FRINGE TOTAL			144	237	-	-	-	-
TOTAL SALARIES AND FRINGES			353	615	-	-	-	-
529642		Purchased Services-T Sumner	538	-	-	-	-	-
531396		Field Tools - Sumner	4	3	-	-	-	-
531561		Hwy Materials - Sumner	199	31	-	-	-	-
531562		DP Hwy Materials - Sumner	81	538	-	-	-	-
544534		Machinery Rental - Sumner	116	288	-	-	-	-
OPERATING EXPENDITURES			937	859	-	-	-	-
EXPENDITURES TOTAL			1,290	1,474	-	-	-	-
EXPENDITURES			1,290	1,474	-	-	-	-
TOTAL BUSINESS UNIT-53331028-Local Road Maint-T Sun			1,290	1,474	-	-	-	-

53331030-Local Road Maint-T Waterloo

EXPENDITURES								
511210		Wages-Reg-Waterloo	104	129	-	-	-	-
SALARIES TOTAL			104	129	-	-	-	-
512130		Hwy Incidental - Waterloo	71	81	-	-	-	-
FRINGE TOTAL			71	81	-	-	-	-
TOTAL SALARIES AND FRINGES			175	209	-	-	-	-
531396		Field Tools - Waterloo	2	1	-	-	-	-
531561		Hwy Materials - Waterloo	83	15	-	-	-	-
544534		Machinery Rental - Waterloo	66	79	-	-	-	-
OPERATING EXPENDITURES			151	96	-	-	-	-
EXPENDITURES TOTAL			326	305	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES			326	305	-	-	-	-
TOTAL BUSINESS UNIT-53331030-Local Road Maint-T Wat			326	305	-	-	-	-

53331032-Local Road Maint-T Watertown

EXPENDITURES								
511210		Wages-Reg-Watertown	6,201	30	-	-	-	-
511240		Wages-Temporary	75	-	-	-	-	-
		SALARIES TOTAL	6,276	30	-	-	-	-
512130		Hwy Incidental - Watertown	4,309	19	-	-	-	-
		FRINGE TOTAL	4,309	19	-	-	-	-
		TOTAL SALARIES AND FRINGES	10,585	49	-	-	-	-
531396		Field Tools - Watertown	129	0	-	-	-	-
531561		Hwy Materials - Watertown	1,451	39	-	-	-	-
531562		DP Hwy Materials - Watertown	1,760	-	-	-	-	-
544534		Machinery Rental - Watertown	6,634	18	-	-	-	-
		OPERATING EXPENDITURES	9,974	57	-	-	-	-
		EXPENDITURES TOTAL	20,559	106	-	-	-	-
		EXPENDITURES	20,559	106	-	-	-	-
TOTAL BUSINESS UNIT-53331032-Local Road Maint-T Wat			20,559	106	-	-	-	-

53331141-Local Road Maint-T Johnson Crk

EXPENDITURES								
511210		Wages-Reg-V Johnson Crk	3,510	-	-	-	-	-
511220		Wages-OT - V Johnson Crk	73	-	-	-	-	-
		SALARIES TOTAL	3,583	-	-	-	-	-
512130		Hwy Incidental - V Johnson Crk	2,463	-	-	-	-	-
		FRINGE TOTAL	2,463	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	6,046	-	-	-	-	-
529642		Purchased Services-T Johnson C	735	-	-	-	-	-
531396		Field Tools - V Johnson Creek	73	-	-	-	-	-
531561		Hwy Materials - V Johnson Crk	262	-	-	-	-	-
531562		DP Hwy Materials - V Johns Crk	11,772	-	-	-	-	-
544534		Machinery Rental -V Johns Crk	3,957	-	-	-	-	-
		OPERATING EXPENDITURES	16,799	-	-	-	-	-
		EXPENDITURES TOTAL	22,845	-	-	-	-	-
		EXPENDITURES	22,845	-	-	-	-	-
TOTAL BUSINESS UNIT-53331141-Local Road Maint-T Joh			22,845	-	-	-	-	-

53331171-Local Road Maint-V Palmyra

EXPENDITURES								
511210		Wages-Reg-V Palmyra	63	-	-	-	-	-
		SALARIES TOTAL	63	-	-	-	-	-
512130		Hwy Incidental - V Palmyra	43	-	-	-	-	-
		FRINGE TOTAL	43	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	107	-	-	-	-	-
531396		Field Tools - V Palmyra	1	-	-	-	-	-
544534		Machinery Rental - V Palmyra	211	-	-	-	-	-
		OPERATING EXPENDITURES	213	-	-	-	-	-
		EXPENDITURES TOTAL	319	-	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES			319	-	-	-	-	-
TOTAL BUSINESS UNIT-53331171-Local Road Maint-V Pal			319	-	-	-	-	-

53331226-Local Road Maint-C Fort Atkins

EXPENDITURES								
511210		Wages-Regular-C Fort Atkin	343	148	-	-	-	-
		SALARIES TOTAL	343	148	-	-	-	-
512130		Hwy Incidental - C Fort Atkins	236	95	-	-	-	-
		FRINGE TOTAL	236	95	-	-	-	-
TOTAL SALARIES AND FRINGES			580	243	-	-	-	-
529642		Purchased Services-C Fort Atki	269	-	-	-	-	-
531396		Field Tools - C Fort Atkinson	7	2	-	-	-	-
531561		Highway Materials-C Fort Atkin	455	455	-	-	-	-
531562		DP Hwy Materials - C Fort Atk	269	-	-	-	-	-
544534		Machinery Rental-C Fort Atkin	627	234	-	-	-	-
OPERATING EXPENDITURES			1,627	691	-	-	-	-
EXPENDITURES TOTAL			2,207	934	-	-	-	-
EXPENDITURES			2,207	934	-	-	-	-
TOTAL BUSINESS UNIT-53331226-Local Road Maint-C For			2,207	934	-	-	-	-

53331241-Local Road Maint-C Jefferson

EXPENDITURES								
511210		Wages-Reg-C Jefferson	64	76	-	-	-	-
511220		Wages-Overtime C JEFFERSON	40	-	-	-	-	-
SALARIES TOTAL			104	76	-	-	-	-
512130		Hwy Incidental - C Jefferson	66	53	-	-	-	-
FRINGE TOTAL			66	53	-	-	-	-
TOTAL SALARIES AND FRINGES			170	129	-	-	-	-
529642		Purchased Services-C Jefferson	538	-	-	-	-	-
531396		Field Tools - C Jefferson	3	2	-	-	-	-
531561		Hwy Materials - C Jefferson	41	7	-	-	-	-
544534		Machinery Rental - C Jefferson	337	82	-	-	-	-
OPERATING EXPENDITURES			920	90	-	-	-	-
EXPENDITURES TOTAL			1,090	219	-	-	-	-
EXPENDITURES			1,090	219	-	-	-	-
TOTAL BUSINESS UNIT-53331241-Local Road Maint-C Jeff			1,090	219	-	-	-	-

53331246-Local Road Maint-C Lake Mills

EXPENDITURES								
511210		Wages-Reg-C Lake Mills	6,228	176	-	-	-	-
511220		Wages-OT - C Lake Mills	305	126	-	-	-	-
SALARIES TOTAL			6,533	302	-	-	-	-
512130		Hwy Incidental - C Lake Mills	4,491	198	-	-	-	-
FRINGE TOTAL			4,491	198	-	-	-	-
TOTAL SALARIES AND FRINGES			11,024	500	-	-	-	-
531396		Field Tools - C Lake Mills	132	4	-	-	-	-
531561		Hwy Materials - C Lake Mills	132	349	-	-	-	-
531562		DP Hwy Materials - C Lake Mill	19,569	-	-	-	-	-
544534		Machinery Rental - C Lake Mill	7,157	149	-	-	-	-
OPERATING EXPENDITURES			26,990	502	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES TOTAL			38,014	1,002	-	-	-	-
EXPENDITURES			38,014	1,002	-	-	-	-
TOTAL BUSINESS UNIT-53331246-Local Road Maint-C Lak			38,014	1,002	-	-	-	-

53331290-Local Road Maint-C Waterloo

EXPENDITURES								
511210		Wages-Regular C WATERLOO	-	142	-	-	-	-
		SALARIES TOTAL	-	142	-	-	-	-
512130		Highway Incidental C WATERLOO	-	87	-	-	-	-
		FRINGE TOTAL	-	87	-	-	-	-
		TOTAL SALARIES AND FRINGES	-	228	-	-	-	-
531396		Field Tools C WATERLOO	-	0	-	-	-	-
544534		Machinery Rental C WATERLOO	-	88	-	-	-	-
		OPERATING EXPENDITURES	-	89	-	-	-	-
EXPENDITURES TOTAL			-	317	-	-	-	-
EXPENDITURES			-	317	-	-	-	-
TOTAL BUSINESS UNIT-53331290-Local Road Maint-C Wa			-	317	-	-	-	-

53331291-Local Road Maint-C Watertown

EXPENDITURES								
529642		Purchased Services-C Watertown	538	-	-	-	-	-
531562		DP Hwy Materials - C Watertown	4,154	-	-	-	-	-
		OPERATING EXPENDITURES	4,692	-	-	-	-	-
EXPENDITURES TOTAL			4,692	-	-	-	-	-
EXPENDITURES			4,692	-	-	-	-	-
TOTAL BUSINESS UNIT-53331291-Local Road Maint-C Wa			4,692	-	-	-	-	-

53331539-DP HWY Materials (Misc)

EXPENDITURES								
511210		Wages-Regular-Misc Loc	11,349	2,191	30,000	30,000	30,000	30,000
511220		Wages-Overtime - Misc Loc	2,359	533	5,000	5,000	5,000	5,000
		SALARIES TOTAL	13,707	2,724	35,000	35,000	35,000	35,000
512130		Highway Incidental-Misc Loc	9,424	1,708	24,063	24,063	21,385	21,385
		FRINGE TOTAL	9,424	1,708	24,063	24,063	21,385	21,385
		TOTAL SALARIES AND FRINGES	23,131	4,432	59,063	59,063	56,385	56,385
531349		Other Operating Exp-Misc Loc	642	-	-	-	-	-
531396		Field Tools - Misc Loc	278	13	250	250	250	250
531561		Highway Materials - Misc Loc	1,227	2,597	2,500	2,500	2,500	2,500
531562		DP Highway Materials-Misc Loc	6,352	-	2,000	2,000	2,000	2,000
544534		Machinery Rental-Misc Loc	37,908	11,009	75,000	75,000	75,000	75,000
		OPERATING EXPENDITURES	46,406	13,619	79,750	79,750	79,750	79,750
EXPENDITURES TOTAL			69,537	18,051	138,813	138,813	136,135	136,135
EXPENDITURES			69,537	18,051	138,813	138,813	136,135	136,135
TOTAL BUSINESS UNIT-53331539-DP HWY Materials (Misc			69,537	18,051	138,813	138,813	136,135	136,135

53332 -Local Road Construction

REVENUES

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
472333		County Aid Rd Const	175,082	-	60,000	60,000	50,073	50,073
REVENUES TOTAL			175,082	-	60,000	60,000	50,073	50,073
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	-	1,027	29,563	29,563	26,273	26,273
		FRINGE TOTAL	-	1,027	29,563	29,563	26,273	26,273
		TOTAL SALARIES AND FRINGES	-	1,027	72,563	72,563	69,273	69,273
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	(69,916)	-	(63,363)	(63,363)	(70,000)	(70,000)
544534		Machinery Rental	-	19,772	30,000	30,000	30,000	30,000
		OPERATING EXPENDITURES	(69,916)	19,772	(12,563)	(12,563)	(19,200)	(19,200)
EXPENDITURES TOTAL			(69,916)	20,798	60,000	60,000	50,073	50,073
REVENUES			175,082	-	60,000	60,000	50,073	50,073
EXPENDITURES			(69,916)	20,798	60,000	60,000	50,073	50,073
TOTAL BUSINESS UNIT-53332 -Local Road Construction			(244,998)	20,798	-	-	-	-

53332008-Local Rd Constr -T Farmington

EXPENDITURES								
511110		Salary-Perm Reg Tn Farmington	96	-	-	-	-	-
511210		Wages-Regular - Farmington	6,715	-	-	-	-	-
511220		Wages-Overtime - Farmington	89	-	-	-	-	-
511240		Wages-Temporary	503	-	-	-	-	-
		SALARIES TOTAL	7,402	-	-	-	-	-
512130		Hwy Incidental - Farmington	5,089	-	-	-	-	-
		FRINGE TOTAL	5,089	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	12,491	-	-	-	-	-
531396		Field Tools - Farmington	150	-	-	-	-	-
531561		Hwy Materials - Farmington	397	-	-	-	-	-
544534		Machinery Rental - Farmington	10,734	-	-	-	-	-
		OPERATING EXPENDITURES	11,280	-	-	-	-	-
EXPENDITURES TOTAL			23,771	-	-	-	-	-
EXPENDITURES			23,771	-	-	-	-	-
TOTAL BUSINESS UNIT-53332008-Local Rd Constr -T Farmington			23,771	-	-	-	-	-

53332012-Local Rd Constr -T Ixonia

EXPENDITURES								
511210		Wages-Regular - Ixonia	-	2,902	-	-	-	-
511220		Wages-Overtime-Ixonia	-	916	-	-	-	-
		SALARIES TOTAL	-	3,819	-	-	-	-
512130		Hwy Incidental - Ixonia	-	2,333	-	-	-	-
		FRINGE TOTAL	-	2,333	-	-	-	-
		TOTAL SALARIES AND FRINGES	-	6,152	-	-	-	-
531396		Field Tools - Ixonia	-	12	-	-	-	-
		OPERATING EXPENDITURES	-	12	-	-	-	-
EXPENDITURES TOTAL			-	6,164	-	-	-	-
EXPENDITURES			-	6,164	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL BUSINESS UNIT-53332012-Local Rd Constr -T Ixon			-	6,164	-	-	-	-

53332014-Local Rd Constr -T Jefferson

EXPENDITURES

511210	Wages-Regular - Jefferson	6,874	-	-	-	-	-	-
	SALARIES TOTAL	<u>6,874</u>	-	-	-	-	-	-
512130	Hwy Incidental - Jefferson	4,726	-	-	-	-	-	-
	FRINGE TOTAL	<u>4,726</u>	-	-	-	-	-	-
	TOTAL SALARIES AND FRINGES	<u>11,600</u>	-	-	-	-	-	-
531396	Field Tools - Jefferson	139	-	-	-	-	-	-
531562	DP Hwy Materials - Jefferson	18,826	-	-	-	-	-	-
544534	Machinery Rental - Jefferson	14,660	-	-	-	-	-	-
	OPERATING EXPENDITURES	<u>33,626</u>	-	-	-	-	-	-
	EXPENDITURES TOTAL	<u>45,225</u>	-	-	-	-	-	-
	EXPENDITURES	45,225	-	-	-	-	-	-
TOTAL BUSINESS UNIT-53332014-Local Rd Constr -T Jeffe			45,225	-	-	-	-	-

53332018-Local Rd Constr -T Lake Mills

EXPENDITURES

511210	Wages-Regular - Lake Mills	3,870	6,861	-	-	-	-	-
511220	Wages-Overtime	-	134	-	-	-	-	-
511240	Wages-Temporary	-	(42)	-	-	-	-	-
	SALARIES TOTAL	<u>3,870</u>	<u>6,953</u>	-	-	-	-	-
512130	Hwy Incidental - Lake Mills	2,661	4,574	-	-	-	-	-
	FRINGE TOTAL	<u>2,661</u>	<u>4,574</u>	-	-	-	-	-
	TOTAL SALARIES AND FRINGES	<u>6,531</u>	<u>11,527</u>	-	-	-	-	-
531396	Field Tools - Lake Mills	78	24	-	-	-	-	-
531561	Hwy Materials - Lake Mills	249	356	-	-	-	-	-
531562	DP Highway Materials-Lke Mills	14,220	-	-	-	-	-	-
544534	Machinery Rental - Lake Mills	4,659	-	-	-	-	-	-
	OPERATING EXPENDITURES	<u>19,207</u>	<u>380</u>	-	-	-	-	-
	EXPENDITURES TOTAL	<u>25,738</u>	<u>11,908</u>	-	-	-	-	-
	EXPENDITURES	25,738	11,908	-	-	-	-	-
TOTAL BUSINESS UNIT-53332018-Local Rd Constr -T Lake			25,738	11,908	-	-	-	-

53332024-Local Rd Constr -T Palmyra

EXPENDITURES

511210	Wages-Regular - Palmyra	-	2,795	-	-	-	-	-
	SALARIES TOTAL	-	<u>2,795</u>	-	-	-	-	-
512130	Hwy Incidental - Palmyra	-	681	-	-	-	-	-
	FRINGE TOTAL	-	<u>681</u>	-	-	-	-	-
	TOTAL SALARIES AND FRINGES	-	<u>3,476</u>	-	-	-	-	-
531396	Field Tools - Palmyra	-	9	-	-	-	-	-
531561	Hwy Materials - Palmyra	-	245	-	-	-	-	-
531562	DP Hwy Materials - Palmyra	-	1,801	-	-	-	-	-
	OPERATING EXPENDITURES	-	<u>2,055</u>	-	-	-	-	-
	EXPENDITURES TOTAL	-	<u>5,530</u>	-	-	-	-	-
	EXPENDITURES	-	5,530	-	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL BUSINESS UNIT-53332024-Local Rd Constr -T Palm			-	5,530	-	-	-	-
53332028-Local Rd Constr -T Sumner								
EXPENDITURES								
511210		Wages-Regular - Sumner	5,948	-	-	-	-	-
		SALARIES TOTAL	5,948	-	-	-	-	-
512130		Hwy Incidental - Sumner	4,089	-	-	-	-	-
		FRINGE TOTAL	4,089	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	10,038	-	-	-	-	-
531396		Field Tools - Sumner	120	-	-	-	-	-
531561		Highway Materials-Sumner	524	-	-	-	-	-
531562		DP Hwy Materials - Sumner	34,173	-	-	-	-	-
544534		Machinery Rental - Sumner	8,386	-	-	-	-	-
		OPERATING EXPENDITURES	43,203	-	-	-	-	-
		EXPENDITURES TOTAL	53,241	-	-	-	-	-
		EXPENDITURES	53,241	-	-	-	-	-
TOTAL BUSINESS UNIT-53332028-Local Rd Constr -T Sum			53,241	-	-	-	-	-
53332141-Local Rd Constr -V Johnson Crk								
EXPENDITURES								
511210		Wages-Regular - V Johnson Crk	4,471	-	-	-	-	-
511220		Wages-Overtime - V Johnson Crk	2,420	-	-	-	-	-
		SALARIES TOTAL	6,891	-	-	-	-	-
512130		Hwy Incidental - V Johnson Crk	4,738	-	-	-	-	-
		FRINGE TOTAL	4,738	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	11,629	-	-	-	-	-
531396		Field Tools - V Johnson Creek	140	-	-	-	-	-
531561		Hwy Materials - V Johnson Crk	391	-	-	-	-	-
544534		Machinery Rental-V Johnson Crk	8,735	-	-	-	-	-
		OPERATING EXPENDITURES	9,266	-	-	-	-	-
		EXPENDITURES TOTAL	20,894	-	-	-	-	-
		EXPENDITURES	20,894	-	-	-	-	-
TOTAL BUSINESS UNIT-53332141-Local Rd Constr -V Joh			20,894	-	-	-	-	-
53332246-Local Rd Constr -C Lake Mills								
EXPENDITURES								
511210		Wages-Regular - C Lake Mills	2,864	-	-	-	-	-
		SALARIES TOTAL	2,864	-	-	-	-	-
512130		Hwy Incidental - C Lake Mills	1,969	-	-	-	-	-
		FRINGE TOTAL	1,969	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	4,832	-	-	-	-	-
531396		Field Tools - C Lake Mills	58	-	-	-	-	-
531562		DP Hwy Materials - C Lake Mill	28,774	-	-	-	-	-
544534		Machinery Rental - C Lake Mill	5,405	-	-	-	-	-
		OPERATING EXPENDITURES	34,237	-	-	-	-	-
		EXPENDITURES TOTAL	39,069	-	-	-	-	-
		EXPENDITURES	39,069	-	-	-	-	-
TOTAL BUSINESS UNIT-53332246-Local Rd Constr -C Laki			39,069	-	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
53333 -Local Bridge Construction								
REVENUES								
472335		County Aid Bridge Const	63,777	-	16,875	16,875	-	-
REVENUES TOTAL			63,777	-	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	-	-
544534		Machinery Rental	-	5,268	-	-	-	-
		OPERATING EXPENDITURES	-	5,268	-	-	-	-
EXPENDITURES TOTAL			-	5,268	16,875	16,875	-	-
REVENUES			63,777	-	16,875	16,875	-	-
EXPENDITURES			-	5,268	16,875	16,875	-	-
TOTAL BUSINESS UNIT-53333 -Local Bridge Construction			(63,777)	5,268	-	-	-	-

53333002-Loc Bridge Constr-T Aztalan

EXPENDITURES								
511210		Wages-Regular - Aztalan	1,819	3,089	-	-	-	-
		SALARIES TOTAL	1,819	3,089	-	-	-	-
512130		Hwy Incidental - Aztalan	1,250	2,033	-	-	-	-
		FRINGE TOTAL	1,250	2,033	-	-	-	-
TOTAL SALARIES AND FRINGES			3,069	5,122	-	-	-	-
531396		Field Tools - Aztalan	37	11	-	-	-	-
531561		Hwy Materials - Aztalan	141	2,001	-	-	-	-
531562		DP Hwy Materials - Aztalan	235	-	-	-	-	-
544534		Machinery Rental - Aztalan	1,355	-	-	-	-	-
		OPERATING EXPENDITURES	1,767	2,012	-	-	-	-
EXPENDITURES TOTAL			4,836	7,133	-	-	-	-
EXPENDITURES			4,836	7,133	-	-	-	-
TOTAL BUSINESS UNIT-53333002-Loc Bridge Constr-T Az			4,836	7,133	-	-	-	-

53333008-Loc Bridge Constr-T Farmington

EXPENDITURES								
511210		Wages-Regular-Farmington	3,276	-	-	-	-	-
511240		Wages-Temporary	128	-	-	-	-	-
		SALARIES TOTAL	3,404	-	-	-	-	-
512130		Highway Incidental-Farmington	2,340	-	-	-	-	-
		FRINGE TOTAL	2,340	-	-	-	-	-
TOTAL SALARIES AND FRINGES			5,744	-	-	-	-	-
531396		Field Tools-Farmington	69	-	-	-	-	-
531561		Highway Materials FARMINGTON	10,848	-	-	-	-	-
531562		DP Highway Materials-Farminto	1,635	-	-	-	-	-
544534		Machinery Rental-Farmington	5,758	-	-	-	-	-
		OPERATING EXPENDITURES	18,310	-	-	-	-	-
EXPENDITURES TOTAL			24,053	-	-	-	-	-
EXPENDITURES			24,053	-	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL BUSINESS UNIT-5333008-Loc Bridge Constr-T Fa			24,053	-	-	-	-	-

5333012-Loc Bridge Constr-T Ixonia

EXPENDITURES

511210	Wages-Regular T Ixonia	2,876	-	-	-	-	-	-
511220	Wages-Overtime IXONIA	382	-	-	-	-	-	-
511240	Wages-Temporary	98	-	-	-	-	-	-
	SALARIES TOTAL	3,356	-	-	-	-	-	-
512130	Highway Incidental-T Ixonia	2,307	-	-	-	-	-	-
	FRINGE TOTAL	2,307	-	-	-	-	-	-
	TOTAL SALARIES AND FRINGES	5,664	-	-	-	-	-	-
531396	Field Tools - T Ixonia	68	-	-	-	-	-	-
531562	DP Highway Materials-Tn Ixonia	1,452	-	-	-	-	-	-
544534	Machinery Rental-T Ixonia	4,126	-	-	-	-	-	-
	OPERATING EXPENDITURES	5,646	-	-	-	-	-	-
	EXPENDITURES TOTAL	11,310	-	-	-	-	-	-
	EXPENDITURES	11,310	-	-	-	-	-	-
TOTAL BUSINESS UNIT-5333012-Loc Bridge Constr-T Ixo			11,310	-	-	-	-	-

5333026-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	-	-	-	-	-	-
531562	DP Highway Matl-Tn Sullivan	8,616	-	-	-	-	-	-
544534	Machinery Rental SULLIVAN	5,207	-	-	-	-	-	-
	OPERATING EXPENDITURES	15,144	-	-	-	-	-	-
	EXPENDITURES TOTAL	21,732	-	-	-	-	-	-
	EXPENDITURES	21,732	-	-	-	-	-	-
TOTAL BUSINESS UNIT-5333026-Loc Bridge Constr-T Su			21,732	-	-	-	-	-

5333028-Loc Bridge Constr-T Sumner

EXPENDITURES

511210	Wages-Regular - Sumner	583	-	-	-	-	-	-
	SALARIES TOTAL	583	-	-	-	-	-	-
512130	Hwy Incidental - Sumner	401	-	-	-	-	-	-
	FRINGE TOTAL	401	-	-	-	-	-	-
	TOTAL SALARIES AND FRINGES	984	-	-	-	-	-	-
531396	Field Tools - Sumner	12	-	-	-	-	-	-
531562	DP Hwy Materials - Sumner	309	-	-	-	-	-	-
544534	Machinery Rental - Sumner	541	-	-	-	-	-	-
	OPERATING EXPENDITURES	862	-	-	-	-	-	-
	EXPENDITURES TOTAL	1,846	-	-	-	-	-	-
	EXPENDITURES	1,846	-	-	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL BUSINESS UNIT-53333028-Loc Bridge Constr-T Su			1,846	-	-	-	-	-
53362 -Accidents								
REVENUES								
484003		Accident Recoveries	81,698	5,917	44,900	44,900	74,288	74,288
REVENUES TOTAL			81,698	5,917	44,900	44,900	74,288	74,288
EXPENDITURES								
511210		Wages-Regular	6,122	1,820	7,000	7,000	7,000	7,000
511220		Wages-Overtime	1,002	101	1,000	1,000	1,000	1,000
SALARIES TOTAL			7,123	1,921	8,000	8,000	8,000	8,000
512130		Hwy Incidental	4,449	1,258	5,500	5,500	4,888	4,888
FRINGE TOTAL			4,449	1,258	5,500	5,500	4,888	4,888
TOTAL SALARIES AND FRINGES			11,572	3,179	13,500	13,500	12,888	12,888
531396		Field Tools	214	24	400	400	400	400
531561		Highway Materials	2,689	938	3,000	3,000	3,000	3,000
531562		DP Highway Materials	60,234	-	20,000	20,000	50,000	50,000
531571		Shop Materials	57	580	1,000	1,000	1,000	1,000
543943		Shop Services Allocation	2,078	-	3,000	3,000	3,000	3,000
544534		Machinery Rental	4,853	1,191	4,000	4,000	4,000	4,000
OPERATING EXPENDITURES			70,126	2,734	31,400	31,400	61,400	61,400
EXPENDITURES TOTAL			81,698	5,913	44,900	44,900	74,288	74,288
REVENUES			81,698	5,917	44,900	44,900	74,288	74,288
EXPENDITURES			81,698	5,913	44,900	44,900	74,288	74,288
TOTAL BUSINESS UNIT-53362 -Accidents			0	(4)	-	-	-	-
53471 -Materials Sales, Off Road								
REVENUES								
472311		Municipal Off Road	142,727	78,432	110,000	110,000	140,000	140,000
474111		Surveyor	869	342	400	400	400	400
474114		Econ Dev Interdept Billed	973	260	1,500	1,500	1,500	1,500
474118		Parks Interdepartment Billed	3,504	2,008	4,000	4,000	4,000	4,000
474119		Courthouse Interdepart Billed	1,297	445	1,000	1,000	1,000	1,000
474120		Sheriff Interdepart Billed	196,488	72,140	150,000	150,000	160,000	160,000
474150		Human Services Billed	78,685	43,758	60,000	60,000	70,000	70,000
474169		Fair Billed	91	49	250	250	250	250
474170		Land Conservation Billed	1,428	393	1,200	1,200	1,500	1,500
474171		Zoning Billed	2,291	886	1,200	1,200	2,000	2,000
REVENUES TOTAL			428,353	198,712	329,550	329,550	380,650	380,650
EXPENDITURES								
531561		Highway Materials	-	-	150,550	150,550	176,650	176,650
531562		DP Highway Materials	-	-	4,000	4,000	4,000	4,000
531571		Shop Materials	-	-	175,000	175,000	200,000	200,000
OPERATING EXPENDITURES			-	-	329,550	329,550	380,650	380,650
EXPENDITURES TOTAL			-	-	329,550	329,550	380,650	380,650
REVENUES			428,353	198,712	329,550	329,550	380,650	380,650
EXPENDITURES			-	-	329,550	329,550	380,650	380,650
TOTAL BUSINESS UNIT-53471 -Materials Sales, Off Road			(428,353)	(198,712)	-	-	-	-
53471002-Matls Sales,Off Rd-T Aztalan								
EXPENDITURES								
531571		Shop Materials - Aztalan	482	-	-	-	-	-
OPERATING EXPENDITURES			482	-	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES TOTAL			482	-	-	-	-	-
EXPENDITURES			482	-	-	-	-	-
TOTAL BUSINESS UNIT-53471002-Matls Sales,Off Rd-T Az			482	-	-	-	-	-

53471004-Matls Sales,Off Rd-T Cold Sprg

EXPENDITURES								
531561		Highway Materials COLDSRING OPERATING EXPENDITURES	19	-	-	-	-	-
EXPENDITURES TOTAL			19	-	-	-	-	-
EXPENDITURES			19	-	-	-	-	-
TOTAL BUSINESS UNIT-53471004-Matls Sales,Off Rd-T Co			19	-	-	-	-	-

53471006-Matls Sales,Off Rd-T Concord

EXPENDITURES								
531561		Hwy Materials - Concord OPERATING EXPENDITURES	16,540	12,015	-	-	-	-
EXPENDITURES TOTAL			16,540	12,015	-	-	-	-
EXPENDITURES			16,540	12,015	-	-	-	-
TOTAL BUSINESS UNIT-53471006-Matls Sales,Off Rd-T Co			16,540	12,015	-	-	-	-

53471008-Matls Sales,Off Rd-T Farmingtn

EXPENDITURES								
531561		Hwy Materials - Farmington	9,060	3,413	-	-	-	-
531562		DP Hwy Materials - Farmington	1,040	(322)	-	-	-	-
531571		Shop Materials - Farmington OPERATING EXPENDITURES	308	-	-	-	-	-
EXPENDITURES TOTAL			10,409	3,091	-	-	-	-
EXPENDITURES			10,409	3,091	-	-	-	-
TOTAL BUSINESS UNIT-53471008-Matls Sales,Off Rd-T Fa			10,409	3,091	-	-	-	-

53471010-Matls Sales,Off Rd-T Hebron

EXPENDITURES								
531561		Highway Materials HEBRON OPERATING EXPENDITURES	113	-	-	-	-	-
EXPENDITURES TOTAL			113	-	-	-	-	-
EXPENDITURES			113	-	-	-	-	-
TOTAL BUSINESS UNIT-53471010-Matls Sales,Off Rd-T He			113	-	-	-	-	-

53471012-Matls Sales,Off Rd-T-Ixonia

EXPENDITURES								
531561		Hwy Materials - Ixonia OPERATING EXPENDITURES	-	488	-	-	-	-
EXPENDITURES TOTAL			-	488	-	-	-	-
EXPENDITURES			-	488	-	-	-	-
TOTAL BUSINESS UNIT-53471012-Matls Sales,Off Rd-T-Ixc			-	488	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
53471014-Matls Sales,Off Rd-T-Jefferson								
EXPENDITURES								
531561		Hwy Materials - Jefferson	51	-	-	-	-	-
		OPERATING EXPENDITURES	51	-	-	-	-	-
		EXPENDITURES TOTAL	51	-	-	-	-	-
		EXPENDITURES	51	-	-	-	-	-
TOTAL BUSINESS UNIT-53471014-Matls Sales,Off Rd-T-Je			51	-	-	-	-	-
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	3,156	1,494	-	-	-	-
		OPERATING EXPENDITURES	3,156	1,494	-	-	-	-
		EXPENDITURES TOTAL	3,156	1,494	-	-	-	-
		EXPENDITURES	3,156	1,494	-	-	-	-
TOTAL BUSINESS UNIT-53471020-Matls Sales,Off Rd-T Mi			3,156	1,494	-	-	-	-
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	-	-	-	-	-
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)	-	-	-	-	-
		OPERATING EXPENDITURES	(1,677)	-	-	-	-	-
		EXPENDITURES TOTAL	(1,677)	-	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES			(1,677)	-	-	-	-	-
TOTAL BUSINESS UNIT-53471026-Matls Sales,Off Rd-T Su			(1,677)	-	-	-	-	-
53471028-Matls Sales,Off Rd-T Sumner								
EXPENDITURES								
531561		Highway Materials-Tn Sumner	12,254	7,863	-	-	-	-
		OPERATING EXPENDITURES	12,254	7,863	-	-	-	-
EXPENDITURES TOTAL			12,254	7,863	-	-	-	-
EXPENDITURES			12,254	7,863	-	-	-	-
TOTAL BUSINESS UNIT-53471028-Matls Sales,Off Rd-T Su			12,254	7,863	-	-	-	-
53471032-Matls Sales,Off Rd-T Watertown								
EXPENDITURES								
531561		Hwy Materials - Watertown	7,767	1,987	-	-	-	-
531562		DP Hwy Materials - Watertown	20	-	-	-	-	-
531571		Shop Materials - Watertown	899	-	-	-	-	-
		OPERATING EXPENDITURES	8,687	1,987	-	-	-	-
EXPENDITURES TOTAL			8,687	1,987	-	-	-	-
EXPENDITURES			8,687	1,987	-	-	-	-
TOTAL BUSINESS UNIT-53471032-Matls Sales,Off Rd-T W			8,687	1,987	-	-	-	-
53471181-Matls Sales,Off Rd-V Sullivan								
EXPENDITURES								
531561		Hwy Materials - V Sullivan	9,914	7,647	-	-	-	-
		OPERATING EXPENDITURES	9,914	7,647	-	-	-	-
EXPENDITURES TOTAL			9,914	7,647	-	-	-	-
EXPENDITURES			9,914	7,647	-	-	-	-
TOTAL BUSINESS UNIT-53471181-Matls Sales,Off Rd-V Su			9,914	7,647	-	-	-	-
53471241-Matls Sales,Off Rd-C Jefferson								
EXPENDITURES								
531561		Hwy Materials - C Jefferson	4,017	1,243	-	-	-	-
		OPERATING EXPENDITURES	4,017	1,243	-	-	-	-
EXPENDITURES TOTAL			4,017	1,243	-	-	-	-
EXPENDITURES			4,017	1,243	-	-	-	-
TOTAL BUSINESS UNIT-53471241-Matls Sales,Off Rd-C Je			4,017	1,243	-	-	-	-
53471246-Matls Sales,Off Rd-C Lake Mill								
EXPENDITURES								
531561		Highway Materials C LAKE MILLS	307	1,749	-	-	-	-
		OPERATING EXPENDITURES	307	1,749	-	-	-	-
EXPENDITURES TOTAL			307	1,749	-	-	-	-
EXPENDITURES			307	1,749	-	-	-	-
TOTAL BUSINESS UNIT-53471246-Matls Sales,Off Rd-C La			307	1,749	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
53471371-Matls Sales,Off Rd-Cntrl Svcs								
EXPENDITURES								
531571		Shop Materials-Central Services	1,297	732	-	-	-	-
		OPERATING EXPENDITURES	1,297	732	-	-	-	-
		EXPENDITURES TOTAL	1,297	732	-	-	-	-
		EXPENDITURES	1,297	732	-	-	-	-
TOTAL BUSINESS UNIT-53471371-Matls Sales,Off Rd-Cntr			1,297	732	-	-	-	-
53471378-Matl Sales-Econ Dev								
EXPENDITURES								
531571		Shop Materials-Econ Dev	973	260	-	-	-	-
		OPERATING EXPENDITURES	973	260	-	-	-	-
		EXPENDITURES TOTAL	973	260	-	-	-	-
		EXPENDITURES	973	260	-	-	-	-
TOTAL BUSINESS UNIT-53471378-Matl Sales-Econ Dev			973	260	-	-	-	-
53471379-Matls Sales,Off Rd-EM								
EXPENDITURES								
531571		Shop Materials - EM Gov	456	173	-	-	-	-
		OPERATING EXPENDITURES	456	173	-	-	-	-
		EXPENDITURES TOTAL	456	173	-	-	-	-
		EXPENDITURES	456	173	-	-	-	-
TOTAL BUSINESS UNIT-53471379-Matls Sales,Off Rd-EM			456	173	-	-	-	-
53471380-Matls Sales,Off Rd-Fair								
EXPENDITURES								
531571		Shop Materials - Fair	91	68	-	-	-	-
		OPERATING EXPENDITURES	91	68	-	-	-	-
		EXPENDITURES TOTAL	91	68	-	-	-	-
		EXPENDITURES	91	68	-	-	-	-
TOTAL BUSINESS UNIT-53471380-Matls Sales,Off Rd-Fair			91	68	-	-	-	-
53471383-Matls Sales,Off Rd-HS								
EXPENDITURES								
531561		Highway Materials HUMANSERVICE	1,810	5,005	-	-	-	-
531562		DP Highway Materials-HS	30	-	-	-	-	-
531571		Shop Materials - HS	76,844	38,752	-	-	-	-
		OPERATING EXPENDITURES	78,685	43,758	-	-	-	-
		EXPENDITURES TOTAL	78,685	43,758	-	-	-	-
		EXPENDITURES	78,685	43,758	-	-	-	-
TOTAL BUSINESS UNIT-53471383-Matls Sales,Off Rd-HS			78,685	43,758	-	-	-	-
53471384-Matls Sales,Off Rd-Land Conserv								
EXPENDITURES								
531571		Shop Materials - Land Conserv	1,428	634	-	-	-	-
		OPERATING EXPENDITURES	1,428	634	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES TOTAL			1,428	634	-	-	-	-
EXPENDITURES			1,428	634	-	-	-	-
TOTAL BUSINESS UNIT-53471384-Matls Sales,Off Rd-Lanc			1,428	634	-	-	-	-
53471385-Matls Sales,Off Rd-Surveyor								
EXPENDITURES								
531561		Highway Materials SURVEYING	-	39	-	-	-	-
531571		Shop Materials - Surveying	869	403	-	-	-	-
OPERATING EXPENDITURES			869	442	-	-	-	-
EXPENDITURES TOTAL			869	442	-	-	-	-
EXPENDITURES			869	442	-	-	-	-
TOTAL BUSINESS UNIT-53471385-Matls Sales,Off Rd-Surv			869	442	-	-	-	-
53471389-Matls Sales,Off Rd-Parks								
EXPENDITURES								
531561		Hwy Materials - Parks	3,448	2,008	-	-	-	-
531571		Shop Materials - Parks	56	-	-	-	-	-
OPERATING EXPENDITURES			3,504	2,008	-	-	-	-
EXPENDITURES TOTAL			3,504	2,008	-	-	-	-
EXPENDITURES			3,504	2,008	-	-	-	-
TOTAL BUSINESS UNIT-53471389-Matls Sales,Off Rd-Park			3,504	2,008	-	-	-	-
53471390-Matls Sales,Off Rd-Zoning								
EXPENDITURES								
531571		Shop Materials - Zoning	2,291	1,118	-	-	-	-
OPERATING EXPENDITURES			2,291	1,118	-	-	-	-
EXPENDITURES TOTAL			2,291	1,118	-	-	-	-
EXPENDITURES			2,291	1,118	-	-	-	-
TOTAL BUSINESS UNIT-53471390-Matls Sales,Off Rd-Zoni			2,291	1,118	-	-	-	-
53471392-Matls Sales,Off Rd-Sheriff								
EXPENDITURES								
531562		DP Highway Materials	556	295	-	-	-	-
531571		Shop Materials - Sheriff	195,476	87,463	-	-	-	-
OPERATING EXPENDITURES			196,032	87,759	-	-	-	-
EXPENDITURES TOTAL			196,032	87,759	-	-	-	-
EXPENDITURES			196,032	87,759	-	-	-	-
TOTAL BUSINESS UNIT-53471392-Matls Sales,Off Rd-Sher			196,032	87,759	-	-	-	-
53471539-Matls Sales,Off Rd-Misc Loc								
EXPENDITURES								
531561		Hwy Materials - Misc	75,427	40,821	-	-	-	-
OPERATING EXPENDITURES			75,427	40,821	-	-	-	-
EXPENDITURES TOTAL			75,427	40,821	-	-	-	-
EXPENDITURES			75,427	40,821	-	-	-	-
TOTAL BUSINESS UNIT-53471539-Matls Sales,Off Rd-Misc			75,427	40,821	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
53490 -Other Road Related Services								
REVENUES								
472311		Municipal Off Road	1,585	549	5,000	5,000	5,000	5,000
474100		Local Department	-	-	48,556	48,556	47,371	47,371
474111		Surveyor	-	50	-	-	-	-
474118		Parks Interdepartment Billed	10,905	3,109	-	-	-	-
474119		Courthouse Interdepart Billed	6,562	285	-	-	-	-
474120		Sheriff Interdepart Billed	298	-	-	-	-	-
474150		Human Services Billed	10,585	5,105	-	-	-	-
474169		Fair Billed	13,735	12,933	-	-	-	-
474170		Land Conservation Billed	50	50	-	-	-	-
474171		Zoning Billed	179	-	-	-	-	-
REVENUES TOTAL			43,899	22,081	53,556	53,556	52,371	52,371
EXPENDITURES								
511210		Wages-Regular	-	29	15,000	15,000	15,000	15,000
511220		Wages-Overtime	-	-	500	500	500	500
SALARIES TOTAL			-	29	15,500	15,500	15,500	15,500
512130		Highway Incidental	-	20	10,656	10,656	9,471	9,471
FRINGE TOTAL			-	20	10,656	10,656	9,471	9,471
TOTAL SALARIES AND FRINGES			-	50	26,156	26,156	24,971	24,971
531396		Field Tools	-	1	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			-	1	27,400	27,400	27,400	27,400
EXPENDITURES TOTAL			-	50	53,556	53,556	52,371	52,371
REVENUES			43,899	22,081	53,556	53,556	52,371	52,371
EXPENDITURES			-	50	53,556	53,556	52,371	52,371
TOTAL BUSINESS UNIT-53490 -Other Road Related Servi			(43,899)	(22,031)	-	-	-	-

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	-	-	-	-	-
543943		Shop Services Allocation	43	-	-	-	-	-
OPERATING EXPENDITURES			43	-	-	-	-	-
EXPENDITURES TOTAL			80	-	-	-	-	-
EXPENDITURES			80	-	-	-	-	-
TOTAL BUSINESS UNIT-53490022-Othr Rd Relatd Serv-T C			80	-	-	-	-	-

53490371-Othr Rd Relatd Serv-Cntrl Svcs

EXPENDITURES								
511210		Wages-Regular-Central Services	3,054	-	-	-	-	-
SALARIES TOTAL			3,054	-	-	-	-	-
512130		Hwy Incidental-Central Services	2,100	-	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		FRINGE TOTAL	2,100	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	5,154	-	-	-	-	-
531396		Field Tools - Central Services	62	-	-	-	-	-
531562		DP Hwy Materials - Cental Serv	229	81	-	-	-	-
531563		Oil Change Disc - Central Serv	-	241	-	-	-	-
543943		Shop Serv Alloc - Central Serv	-	66	-	-	-	-
543951		Year End Alloc - Central Serv	-	(22)	-	-	-	-
544534		Machinery Rental - Centrl Serv	1,118	-	-	-	-	-
		OPERATING EXPENDITURES	1,408	366	-	-	-	-
		EXPENDITURES TOTAL	6,562	366	-	-	-	-
		EXPENDITURES	6,562	366	-	-	-	-
TOTAL BUSINESS UNIT-53490371-Othr Rd Relatd Serv-Cn			6,562	366	-	-	-	-

53490378-Othr Rd Related Serv-Econ Dev

EXPENDITURES								
531563		Oil Change Discounts	-	43	-	-	-	-
543943		Shop Services Allocation	-	35	-	-	-	-
543951		Year End Allocation	-	(28)	-	-	-	-
		OPERATING EXPENDITURES	-	50	-	-	-	-
		EXPENDITURES TOTAL	-	50	-	-	-	-
		EXPENDITURES	-	50	-	-	-	-
TOTAL BUSINESS UNIT-53490378-Othr Rd Related Serv-E			-	50	-	-	-	-

53490380-Othr Rd Relatd Serv-Fair

EXPENDITURES								
511210		Wages-Regular - Fair	1,292	2,631	-	-	-	-
		SALARIES TOTAL	1,292	2,631	-	-	-	-
512130		Hwy Incidental - Fair	888	1,610	-	-	-	-
		FRINGE TOTAL	888	1,610	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,180	4,241	-	-	-	-
531396		Field Tools - Fair	26	9	-	-	-	-
531561		Hwy Materials - Fair	8,555	4,693	-	-	-	-
531562		DP Hwy Materials - Fair	161	-	-	-	-	-
544534		Machinery Rental - Fair	2,813	4,845	-	-	-	-
		OPERATING EXPENDITURES	11,555	9,546	-	-	-	-
		EXPENDITURES TOTAL	13,735	13,787	-	-	-	-
		EXPENDITURES	13,735	13,787	-	-	-	-
TOTAL BUSINESS UNIT-53490380-Othr Rd Relatd Serv-Fai			13,735	13,787	-	-	-	-

53490383-Othr Rd Relatd Serv-HS

EXPENDITURES								
511210		Wages-Regular - HS	1,227	-	-	-	-	-
		SALARIES TOTAL	1,227	-	-	-	-	-
512130		Hwy Incidental - HS	844	-	-	-	-	-
		FRINGE TOTAL	844	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,071	-	-	-	-	-
531396		Field Tools - Human Serv	25	-	-	-	-	-
531561		Highway Materials-HS	800	-	-	-	-	-
531562		DP Hwy Materials - Human Serv	654	27	-	-	-	-
531563		Oil Change Disc - HS	4,977	3,561	-	-	-	-

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
543943		Shop Serv Alloc - HS	2,492	2,102	-	-	-	-
543951		Year End Alloc - HS	(1,123)	(536)	-	-	-	-
544534		Machinery Rental - HS	689	-	-	-	-	-
		OPERATING EXPENDITURES	8,514	5,153	-	-	-	-
		EXPENDITURES TOTAL	10,585	5,153	-	-	-	-
		EXPENDITURES	10,585	5,153	-	-	-	-
TOTAL BUSINESS UNIT-53490383-Othr Rd Relatd Serv-HS			10,585	5,153	-	-	-	-

53490384-Othr Rd Relatd Serv-Land Cons

EXPENDITURES

531563		Oil Change Disc - Land Conserv	45	46	-	-	-	-
543943		Shop Serv Alloc - Land Conserv	34	38	-	-	-	-
543951		Year End Alloc - Land Conserv	(29)	(33)	-	-	-	-
		OPERATING EXPENDITURES	50	50	-	-	-	-
		EXPENDITURES TOTAL	50	50	-	-	-	-
		EXPENDITURES	50	50	-	-	-	-
TOTAL BUSINESS UNIT-53490384-Othr Rd Relatd Serv-Land Cons			50	50	-	-	-	-

53490385-Othr Rd Relatd Serv-Surveyor

EXPENDITURES

531563		Oil Change Disc - Surveying	-	56	-	-	-	-
543943		Shop Serv Alloc - Surveying	-	35	-	-	-	-
543951		Year End Alloc - Surveying	-	(42)	-	-	-	-
		OPERATING EXPENDITURES	-	50	-	-	-	-
		EXPENDITURES TOTAL	-	50	-	-	-	-
		EXPENDITURES	-	50	-	-	-	-
TOTAL BUSINESS UNIT-53490385-Othr Rd Relatd Serv-Surveyor			-	50	-	-	-	-

53490389-Othr Rd Relatd Serv-Parks

EXPENDITURES

511210		Wages-Regular - Parks	1,585	6,450	-	-	-	-
511220		Wages-Overtime - Parks	-	88	-	-	-	-
511240		Wages-Temporary	-	(39)	-	-	-	-
		SALARIES TOTAL	1,585	6,499	-	-	-	-
512130		Hwy Incidental - Parks	1,062	4,270	-	-	-	-
		FRINGE TOTAL	1,062	4,270	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,648	10,769	-	-	-	-
531396		Field Tools - Parks	33	23	-	-	-	-
531561		Hwy Materials - Parks	1,322	266	-	-	-	-
531562		DP Hwy Materials - Parks	3,498	316	-	-	-	-
531563		Oil Change Discounts	-	6,933	-	-	-	-
543943		Shop Serv Alloc - Parks	686	1,343	-	-	-	-
544534		Machinery Rental - Parks	2,719	10,391	-	-	-	-
		OPERATING EXPENDITURES	8,258	19,272	-	-	-	-
		EXPENDITURES TOTAL	10,905	30,040	-	-	-	-
		EXPENDITURES	10,905	30,040	-	-	-	-
TOTAL BUSINESS UNIT-53490389-Othr Rd Relatd Serv-Parks			10,905	30,040	-	-	-	-

53490390-Othr Rd Relatd Serv-Zoning

EXPENDITURES

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
531563		Oil Change Discounts-Zoning	125	-	-	-	-	-
543943		Shop Services Alloc-Zoning	84	-	-	-	-	-
543951		Year End Alloc-Zoning	(30)	-	-	-	-	-
		OPERATING EXPENDITURES	179	-	-	-	-	-
		EXPENDITURES TOTAL	179	-	-	-	-	-
		EXPENDITURES	179	-	-	-	-	-
TOTAL BUSINESS UNIT-53490390-Othr Rd Relatd Serv-Zo			179	-	-	-	-	-

53490392-Othr Rd Relatd Serv-Sheriff

EXPENDITURES								
531562		DP Hwy Materials - Sheriff	298	-	-	-	-	-
		OPERATING EXPENDITURES	298	-	-	-	-	-
		EXPENDITURES TOTAL	298	-	-	-	-	-
		EXPENDITURES	298	-	-	-	-	-
TOTAL BUSINESS UNIT-53490392-Othr Rd Relatd Serv-Sh			298	-	-	-	-	-

53490539-Othr Rd Relatd Serv-Misc Loc

EXPENDITURES								
511210		Wages-Regular - Misc Loc	41	73	-	-	-	-
		SALARIES TOTAL	41	73	-	-	-	-
512130		Hwy Incidental - Misc Loc	28	45	-	-	-	-
		FRINGE TOTAL	28	45	-	-	-	-
		TOTAL SALARIES AND FRINGES	69	118	-	-	-	-
531349		Other Operating Exp-Misc Loc	700	-	-	-	-	-
531396		Field Tools - Misc Loc	1	0	-	-	-	-
531561		Hwy Materials - Misc	180	276	-	-	-	-
531562		DP Hwy Materials - Misc Loc	500	-	-	-	-	-
544534		Machinery Rental - Misc	54	154	-	-	-	-
		OPERATING EXPENDITURES	1,435	430	-	-	-	-
		EXPENDITURES TOTAL	1,504	549	-	-	-	-
		EXPENDITURES	1,504	549	-	-	-	-
TOTAL BUSINESS UNIT-53490539-Othr Rd Relatd Serv-Mis			1,504	549	-	-	-	-

53491371-Fleet/Central Services

REVENUES								
474135		County Fleet Billed-Central Se	50	115	-	-	-	-
		REVENUES TOTAL	50	115	-	-	-	-
EXPENDITURES								
531563		Oil Change Discounts-Cntl Serv	57	71	-	-	-	-
543943		Shop Services Alloc-Cntl Serv	34	75	-	-	-	-
543951		Year End Alloc-Cntl Serv	(41)	(31)	-	-	-	-
		OPERATING EXPENDITURES	50	115	-	-	-	-
		EXPENDITURES TOTAL	50	115	-	-	-	-
		REVENUES	50	115	-	-	-	-
		EXPENDITURES	50	115	-	-	-	-
TOTAL BUSINESS UNIT-53491371-Fleet/Central Services			-	(0)	-	-	-	-

53491378-Fleet/Econ Dev

Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES								
474135		County Fleet Billed - Fleet/ED	49	740	-	-	-	-
REVENUES TOTAL			49	740	-	-	-	-
EXPENDITURES								
531563		Oil Change Discounts-Fleet/ED	60	690	-	-	-	-
543943		Shop Services Alloc-Fleet/ED	33	-	-	-	-	-
543951		Year End Allocation-Fleet/ED	(44)	-	-	-	-	-
OPERATING EXPENDITURES			49	690	-	-	-	-
EXPENDITURES TOTAL			49	690	-	-	-	-
REVENUES			49	740	-	-	-	-
EXPENDITURES			49	690	-	-	-	-
TOTAL BUSINESS UNIT-53491378-Fleet/Econ Dev			(0)	(50)	-	-	-	-

53491379-Fleet/Emergency Management

REVENUES								
474135		County Fleet Billed - Emergvt	-	50	-	-	-	-
REVENUES TOTAL			-	50	-	-	-	-
EXPENDITURES								
531563		Oil Change Discounts	-	43	-	-	-	-
543943		Shop Services Allocation	-	38	-	-	-	-
543951		Year End Allocation	-	(31)	-	-	-	-
OPERATING EXPENDITURES			-	50	-	-	-	-
EXPENDITURES TOTAL			-	50	-	-	-	-
REVENUES			-	50	-	-	-	-
EXPENDITURES			-	50	-	-	-	-
TOTAL BUSINESS UNIT-53491379-Fleet/Emergency Manag			-	-	-	-	-	-

53491383-Fleet/Human Services

REVENUES								
474135		County Fleet Billed - Fleet/HS	4,355	2,920	-	-	-	-
REVENUES TOTAL			4,355	2,920	-	-	-	-
EXPENDITURES								
531563		Oil Change Discounts-Fleet/HS	3,729	2,489	-	-	-	-
543943		Shop Services Alloc-Fleet/HS	2,829	2,007	-	-	-	-
543951		Year End Allocation-Fleet/HS	(2,203)	(1,182)	-	-	-	-
OPERATING EXPENDITURES			4,355	3,314	-	-	-	-
EXPENDITURES TOTAL			4,355	3,314	-	-	-	-
REVENUES			4,355	2,920	-	-	-	-
EXPENDITURES			4,355	3,314	-	-	-	-
TOTAL BUSINESS UNIT-53491383-Fleet/Human Services			0	394	-	-	-	-

53491384-Fleet/Land Conservation

REVENUES								
474135		County Fleet Billed-Land Conse	50	115	-	-	-	-
REVENUES TOTAL			50	115	-	-	-	-
EXPENDITURES								
531563		Oil Change Discounts-Land Cons	57	71	-	-	-	-
543943		Shop Services Alloc-Land Cons	34	75	-	-	-	-
543951		Year End Allocation-Land Cons	(41)	(31)	-	-	-	-
OPERATING EXPENDITURES			50	115	-	-	-	-

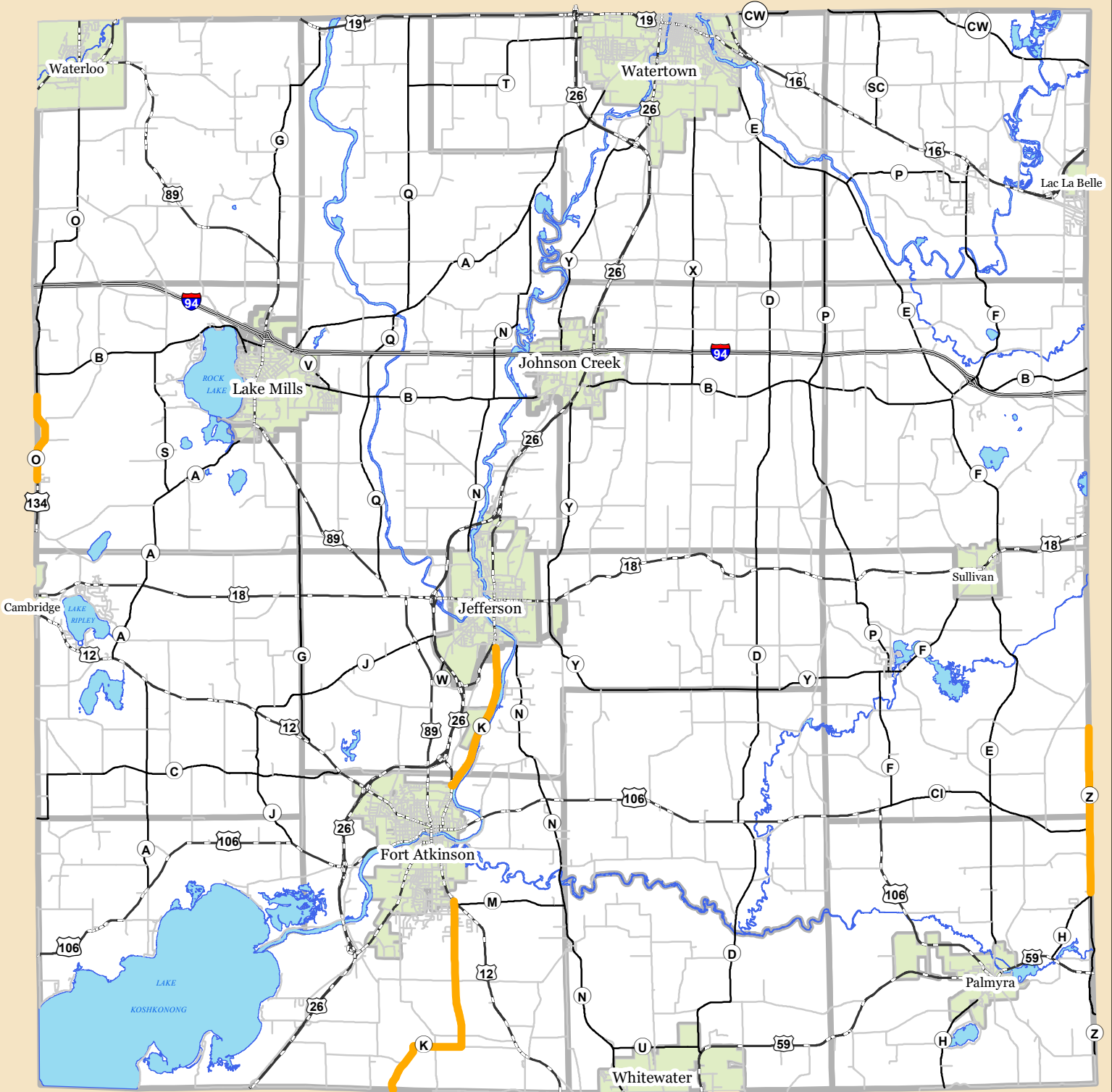
Highway Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES TOTAL			50	115	-	-	-	-
REVENUES			50	115	-	-	-	-
EXPENDITURES			50	115	-	-	-	-
TOTAL BUSINESS UNIT-53491384-Fleet/Land Conservation			-	(0)	-	-	-	-
53491389-Fleet/Parks								
REVENUES								
474135		County Fleet Billed-Parks	10,295	7,712	-	-	-	-
REVENUES TOTAL			10,295	7,712	-	-	-	-
EXPENDITURES								
531562		DP Highway Materials-Parks	10,295	-	-	-	-	-
531563		Oil Change Discounts-Parks	-	981	-	-	-	-
543943		Shop Services Allocation-Parks	-	952	-	-	-	-
OPERATING EXPENDITURES			10,295	1,933	-	-	-	-
EXPENDITURES TOTAL			10,295	1,933	-	-	-	-
REVENUES			10,295	7,712	-	-	-	-
EXPENDITURES			10,295	1,933	-	-	-	-
TOTAL BUSINESS UNIT-53491389-Fleet/Parks			-	(5,779)	-	-	-	-
53491390-Fleet/Zoning								
REVENUES								
474135		County Fleet Billed-Zoning	206	50	-	-	-	-
REVENUES TOTAL			206	50	-	-	-	-
EXPENDITURES								
531563		Oil Change Discounts-Zoning	153	44	-	-	-	-
543943		Shop Services Alloc-Zoning	127	35	-	-	-	-
543951		Year End Allocation-Zoning	(74)	(29)	-	-	-	-
OPERATING EXPENDITURES			206	50	-	-	-	-
EXPENDITURES TOTAL			206	50	-	-	-	-
REVENUES			206	50	-	-	-	-
EXPENDITURES			206	50	-	-	-	-
TOTAL BUSINESS UNIT-53491390-Fleet/Zoning			0	(0)	-	-	-	-
REVENUES			12,020,106	5,585,976	13,691,556	13,691,556	12,447,176	12,447,176
EXPENDITURES			12,065,509	4,547,971	13,691,556	13,691,556	12,447,176	12,447,176
TOTAL Highway Department DEPARTMENT			45,403	(1,038,004)	-	-	(0)	(0)



2024 HIGHWAY PROJECTS

JEFFERSON COUNTY, WI



PROJECT TYPE

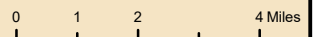
Resurface

ROAD CLASSIFICATION

- Interstate
- State
- County
- Local

FEATURES

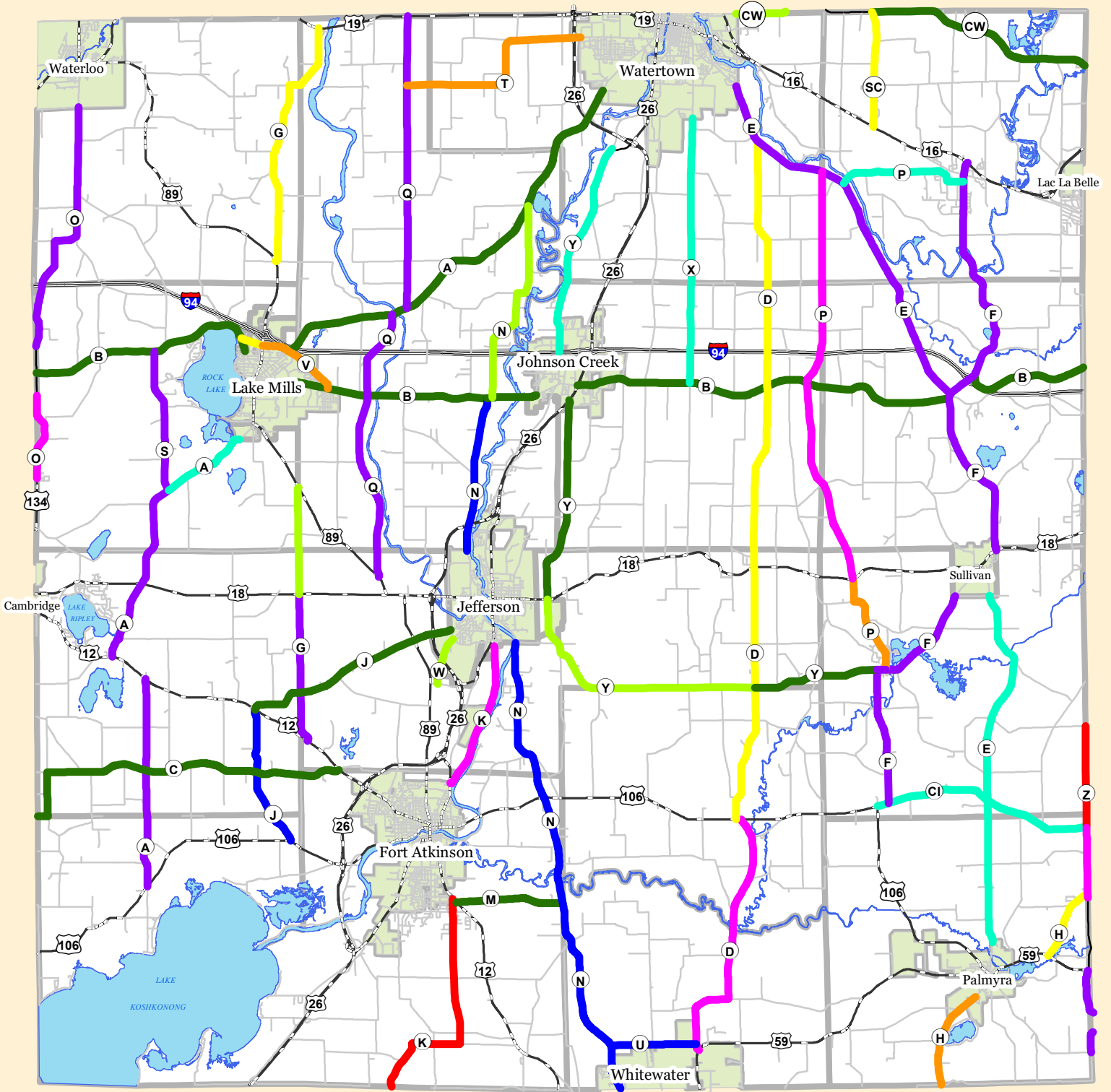
- City or Village
- Township
- Open Water





2023 PAVEMENT RATINGS

JEFFERSON COUNTY, WI



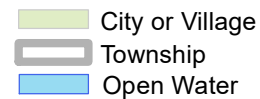
PAVEMENT RATING



ROAD CLASSIFICATION



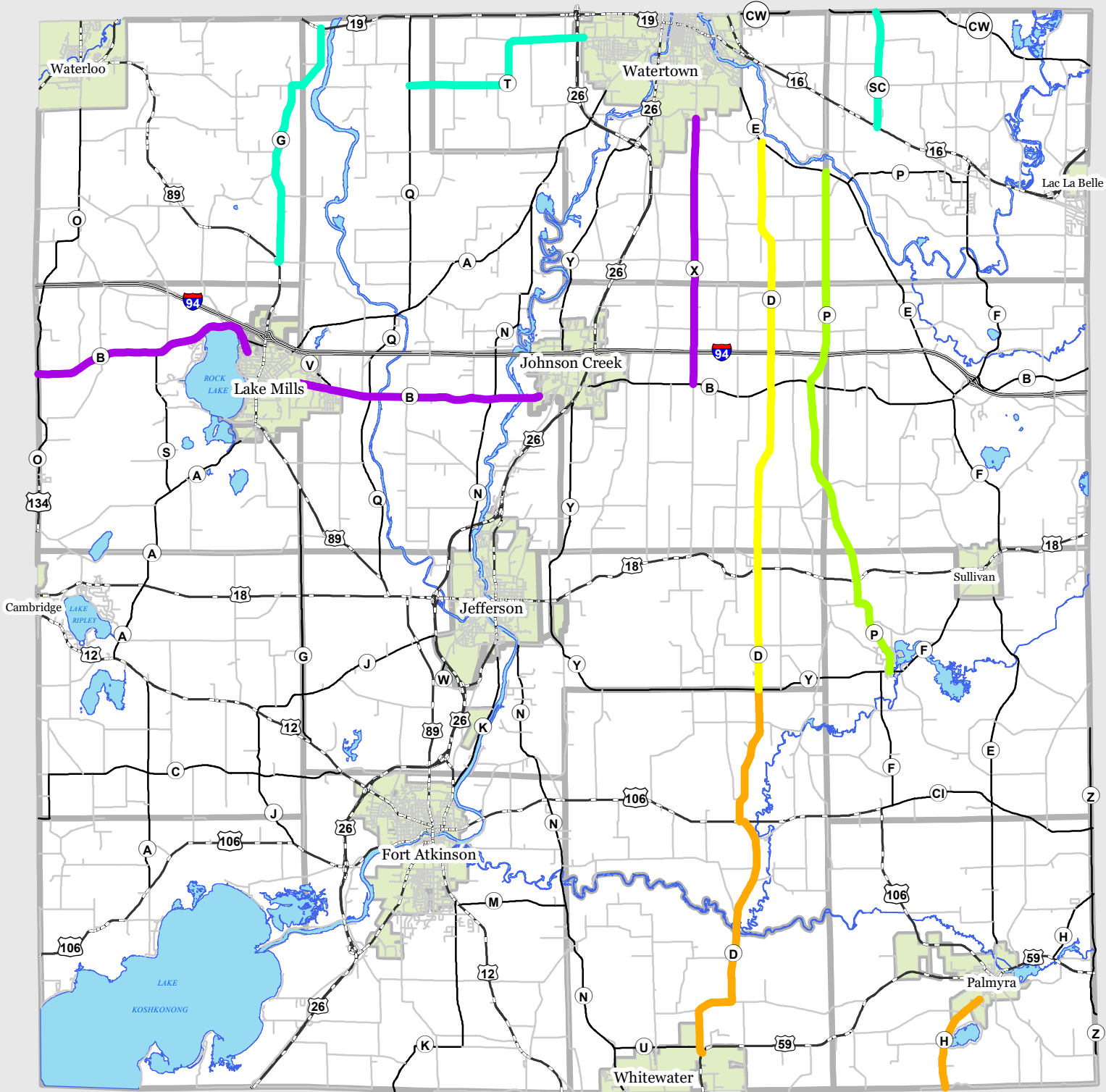
FEATURES



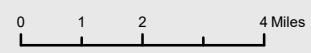


FIVE YEAR IMPROVEMENT PLAN

JEFFERSON COUNTY, WI



PROJECT YEAR		ROAD CLASSIFICATION	FEATURES
	2025	Interstate	City or Village
	2026	State	Township
	2027	County	Open Water
	2028	Local	
	2029		



**JEFFERSON COUNTY
PROJECT BUDGET-2024**

Project Title CTH K (Rock County Line - Jefferson)

Priority # _____

Department Highway

Proposed 2024 Budget \$ 3,100,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	3,100,000
Land Purchase	-	Revenue	-
Construction	3,100,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cr	-	Other	-
Total	3,100,000	Total	3,100,000

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/licensi	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/se	-	Carryover Funds	-
Maintenance/sup	-	State Aids	-
Other costs (plea	-	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.

**JEFFERSON COUNTY
PROJECT BUDGET-2024**

Project Title CTH H **Priority #** _____

Department Highway

Proposed 2024 Budget \$ 700,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	239,000
Land Purchase	-	Revenue	-
Construction	700,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	461,000
Debt Issuance Cc	-	Other	-
Total	700,000	Total	700,000

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/licensii	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/se	-	Carryover Funds	-
Maintenance/sup	-	State Aids	-
Other costs (plea	-	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.

**JEFFERSON COUNTY
PROJECT BUDGET-2024**

Project Title CTH Z **Priority #** _____

Department Highway

Proposed 2024 Budget \$ 780,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	780,000
Land Purchase	-	Revenue	-
Construction	780,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Co	-	Other	-
Total	780,000	Total	780,000

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/licensir	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/sev	-	Carryover Funds	-
Maintenance/sup	-	State Aids	-
Other costs (pleas	-	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:

Milling and resurfacing the roadway with new pavement and shoulders (Turning over jurisdiction to City).

**JEFFERSON COUNTY
PROJECT BUDGET-2025**

Project Title CTH D (STH 59 - STH 106)

Priority # _____

Department Highway

Proposed 2025 Budget \$2,045,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	2,045,000
Land Purchase	-	Revenue	-
Construction	2,045,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
Total	2,045,000	Total	2,045,000

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/registr	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/sewer)	-	Carryover Funds	-
Maintenance/supplies/parts	-	State Aids	-
Other costs (please explain	-	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.

**JEFFERSON COUNTY
PROJECT BUDGET-2025**

Project Title CTH D (Bark River Bridge) **Priority #** _____

Department Highway

Proposed 2025 Budget \$ 500,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	500,000
Land Purchase	-	Revenue	-
Construction	500,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	
Debt Issuance Co	-	Other	-
Total	500,000	Total	500,000

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/licensin	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/sev	-	Carryover Funds	-
Maintenance/supp	-	State Aids	
Other costs (pleas	-	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):

Full bridge replacement project, funded 80% through Federal Bridge Program

**JEFFERSON COUNTY
PROJECT BUDGET-2025**

Project Title CTH Z (CTH CI - Waukesha County) **Priority #** _____

Department Highway

Proposed 2025 Budget \$ 825,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	825,000
Land Purchase	-	Revenue	-
Construction	825,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	
Debt Issuance Cost	-	Other	-
<hr/>		<hr/>	
Total	825,000	Total	825,000
<hr/>		<hr/>	

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating Yes
(Highlight) No

Ongoing Expenses		Sources of Funds	
Permitting/licensing/	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/sewe	-	Carryover Funds	-
Maintenance/supplie	-	State Aids	-
Other costs (please	-	Other	-
<hr/>		<hr/>	
Total	-	Total	-
<hr/>		<hr/>	

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.

**JEFFERSON COUNTY
PROJECT BUDGET-2025**

Project Title CTH H (Walworth County - Village of Palmyra) **Priority #** _____

Department Highway

Proposed 2025 Budget \$ 750,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	750,000
Land Purchase	-	Revenue	-
Construction	750,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	
Debt Issuance Cost	-	Other	-
<hr/>		<hr/>	
Total	750,000	Total	750,000
<hr/>		<hr/>	

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating Yes
(Highlight) No

Ongoing Expenses		Sources of Funds	
Permitting/licensing	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/sewer)	-	Carryover Funds	-
Maintenance/supplies	-	State Aids	
Other costs (please specify)	-	Other	-
<hr/>		<hr/>	
Total	-	Total	-
<hr/>		<hr/>	

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.

**JEFFERSON COUNTY
PROJECT BUDGET-2026**

Project Title CTH D (STH 106 - CTH E) **Priority #** _____

Department Highway

Proposed 2026 Budget \$ 5,500,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	5,500,000
Land Purchase	-	Revenue	-
Construction	5,500,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Co.	-	Other	-
Total	5,500,000	Total	5,500,000

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/licensin	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/sev	-	Carryover Funds	-
Maintenance/supp	-	State Aids	-
Other costs (pleas	-	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.

**JEFFERSON COUNTY
PROJECT BUDGET-2027**

Project Title CTH P (CTH CI - CTH E)

Priority # _____

Department Highway

Proposed 2027 Budget \$ 3,900,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	3,900,000
Land Purchase	-	Revenue	-
Construction	3,900,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	
Debt Issuance Cc	-	Other	-
Total	3,900,000	Total	3,900,000

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/licensii	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/se	-	Carryover Funds	-
Maintenance/sup	-	State Aids	-
Other costs (plea	-	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.

**JEFFERSON COUNTY
PROJECT BUDGET-2028**

Project Title CTH G (STH 89 - STH 19) **Priority #** _____

Department Highway

Proposed 2028 Budget \$ 2,100,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	2,100,000
Land Purchase	-	Revenue	-
Construction	2,100,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance C	-	Other	-
Total	2,100,000	Total	2,100,000

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/licensi	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/se	-	Carryover Funds	-
Maintenance/sup	-	State Aids	-
Other costs (plea	-	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.

**JEFFERSON COUNTY
PROJECT BUDGET-2028**

Project Title CTH SC (US 16 - CTH CW)

Priority # _____

Department Highway

Proposed 2028 Budget \$ 1,550,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	1,550,000
Land Purchase	-	Revenue	-
Construction	1,550,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance C	-	Other	-
Total	1,550,000	Total	1,550,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget
(Highlight)

Yes
No

Ongoing Expenses		Sources of Funds	
Permitting/licens	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/s)	-	Carryover Funds	-
Maintenance/su	-	State Aids	-
Other costs (ple	-	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.

**JEFFERSON COUNTY
PROJECT BUDGET-2028**

Project Title CTH T (CTH Q - City of Watertown)

Priority # _____

Department Highway

Proposed 2028 Budget \$ 1,700,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost	
Planning, Design & Engineering	
Land Purchase	-
Construction	1,700,000
Equipment	-
Other	-
Debt Issuance Cost	-
Total	1,700,000

Sources of Funds	
Levy	1,700,000
Revenue	-
Bonds or Notes	-
Carryover Funds	-
State Aids	-
Other	-
Total	1,700,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget Yes
(Highlight) No

Ongoing Expenses	
Permitting/licensing/registr	-
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.

**JEFFERSON COUNTY
PROJECT BUDGET-2029**

Project Title CTH X (CTH B - City of Watertown)

Priority # _____

Department Highway

Proposed 2029 Budget \$ 3,800,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost	
Planning, Design & Engineering	
Land Purchase	
Construction	3,800,000
Equipment	-
Other	-
Debt Issuance Cost	-
Total	3,800,000

Sources of Funds	
Levy	3,800,000
Revenue	-
Bonds or Notes	-
Carryover Funds	-
State Aids	-
Other	-
Total	3,800,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget Yes
(Highlight) No

Ongoing Expenses	
Permitting/licensing/registrati	-
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.

**JEFFERSON COUNTY
PROJECT BUDGET-2029**

Project Title CTH H (STH 59 - CTH Z) **Priority #** _____

Department Highway

Proposed 2029 Budget \$ 585,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	585,000
Land Purchase		Revenue	-
Construction	585,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
Total	585,000	Total	585,000

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/registr	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/sewer)	-	Carryover Funds	-
Maintenance/supplies/parts	-	State Aids	-
Other costs (please explain)	-	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.

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.	Transformative Government Objective 2.1, 5.1	12/31/24
Maintenance	Maintain buildings and grounds while planning for future.	46	100% of capital projects completed on time and within budget.	Transformative Government Objectives 2.5, 3.1	12/31/24
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.	Highly Regarded Quality of Life Objective 1.4	12/31/24
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 Americans Act (OAA)	95% of qualifying individuals who request home delivered meals receive them.	Transformative Government Objective 1.4	12/31/24
Transportation	Provide medical transportation to seniors and persons with disabilities	85.21	100% of qualifying ride requests is met.	Transformative Government Objective 1.4	12/31/24

Program Title	Desired Results	Mandates or References	Objectives	Link to Strategic Plan	Completion Date
BEHAVIORAL HEALTH DIVISION					
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.	Transformative Government Objective 1.4	12/31/24
Community Support Program	Integrated services for people with severe and persistent mental illness.	51 AR 63	72% of all treatment plan goals are met.	Highly Regarded Quality of Life Objective 2.1 Transformative Government Objective 1.4	12/31/24
Community Recovery Services (CRS)	Residential services for people with mental health and substance abuse.	51	100% compliance with CRS rules.	Highly Regarded Quality of Life Objective 2.1 Transformative Government Objective 1.4	12/31/24
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.	Highly Regarded Quality of Life Objective 2.1 Transformative Government Objective 1.4	12/31/24
Emergency Mental Health	24/7 mobile response to all crisis call.	51	Considering lethality and acuity, maintain diversion rate to least restrictive setting.	Highly Regarded Quality of Life Objective 2.1 Transformative Government Objective 1.4	12/31/24
Outpatient Alcohol and Other Drugs Clinic	Treatment services for substance use including opioid addictions.	75	Decrease Brief Alcohol Monitoring Scores.	Transformative Government Objective 1.4	12/31/24
Outpatient Mental Health Clinic	Provide mental health counseling.	51 AR 35	PHQ 9 score will improve by 2%.	Transformative Government Objective 1.4	12/31/24

Program Title	Desired Results	Mandates or References	Objectives	Link to Strategic Plan	Completion Date
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 Compliancy Indicators by DHS.	Transformative Government Objective 1.4	12/31/24
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	12/31/24
Children in Need of Protective Service (CPS)	Monitor safety, well-being and permanency 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 60 days of case assignment to ongoing staff.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/24
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	12/31/24
Coordinated Service Team	Strength based and team centered	46	90% of all children will remain in their home.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/24
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	12/31/24
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	12/31/24

Program Title	Desired Results	Mandates or References	Objectives	Link to Strategic Plan	Completion Date
ECONOMIC SUPPORT DIVISION					
Child Care – Wisconsin Shares	Provides financial assistance for childcare 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	12/31/24
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.	Transformative Government Objective 1.4	12/31/24
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.	Enhance and Promote Quality of Life Objective 2.1	12/31/24
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.	Highly Regarded Quality of Life Objective 1.4	12/31/24
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.	Highly Regarded Quality of Life Objective 1.4	12/31/24
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.	Transformative Government Objective 1.4	12/31/24
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.	Transformative Government Objective 1.4	12/31/24

Program Title	Desired Results	Mandates or References	Objectives	Link to Strategic Plan	Completion Date
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.	Intentional Economic Growth Objective 3.3	12/31/24
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.	Intentional Economic Growth Objective 3.3	12/31/24
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.	Intentional Economic Growth Objective 3.3	12/31/24
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.	Intentional Economic Growth Objective 3.3	12/31/24
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.	Intentional Economic Growth Objective 3.3	12/31/24

PROGRAM EVALUATION

Program/Service Description	2021	2022	2023 (Est.)	2024 (Est.)
Disability Benefit Specialist-Total Individuals Served.	338	339	400	400
Elderly Benefit Specialist-Total Individuals Served.	513	362	350	400
Information & Assistance-Total Unduplicated Contacts.	7,697	8,260	8,300	8,400
Information & Assistance-Total Unduplicated Consumers Served.	2,569	2,661	2,950	3,000
National Family Caregiver-Total Unduplicated Scholarship Recipients.	180	196	200	200

Nutrition Program-Total Congregate Unduplicated Individuals.	Closed	123	150	200
Nutrition Program-Total Home Delivery Unduplicated Individuals.	529	723	700	650
Nutrition Program-Total Delivery Meals.	40,000	38,302	35,000	35,000
Transportation One Way Trips.	8654	11,350	11,500	12,000
Emergency Mental Health Crisis Contacts.	17,500	13,604	12,130	12,000
Mental Health Outpatient Clinic Consumers Served.	980	893	1,008	1,210
Substance Abuse Outpatient Clinic Consumers Served.	538	534	584	701
Comprehensive Community Services Consumers Served.	233	251	267	292
Community Support Program Consumers Served.	154	129	138	152
Birth to Three-Children Evaluated.	270	271	356	325
Children’s Long-Term Support Families Served.	342	446	526	644
Children Served in Child Protection Services.	192	199	170	175
Youth Justice Families Served.	104	123	125	125
Community Response Programming-Families Served	49	60	50	85
Child Protective Services- Initial Assessments Completed	279	243	250	245
Youth Justice Intake-Delinquency and Truancy Referrals	274	302	310	305
Economic Support Consortium Calls.	95,654	126,631	140,000	145,000

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY

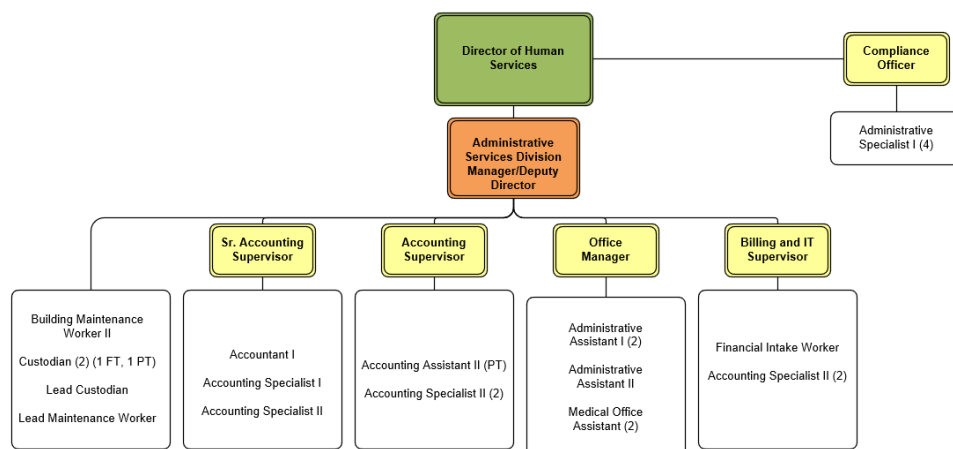
- The conclusion of the public health emergency has been taxing on staff due to rule changes and workload increase.
- The increasing number of children with mental health needs.
- The increasing number of people who are homeless and the lack of affordable housing.
- The increasing number of people and families impacted by substance use issues continues.
- The number people over the age of 60 is increasing in Jefferson County.

ACCOMPLISHMENTS FOR 2022 AND MID 2023 FISCAL YEARS ARE AS FOLLOWS:

- The Department’s key objectives were met in 2022 and thus far in 2023.
- The Department’s reserve fund was maintained.
- The Department was awarded several grants, totaling over \$1.8 million, from DHS to open a Youth Crisis Stabilization Facility in 2023.
- The Department ended 2022 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 and on Saturdays.

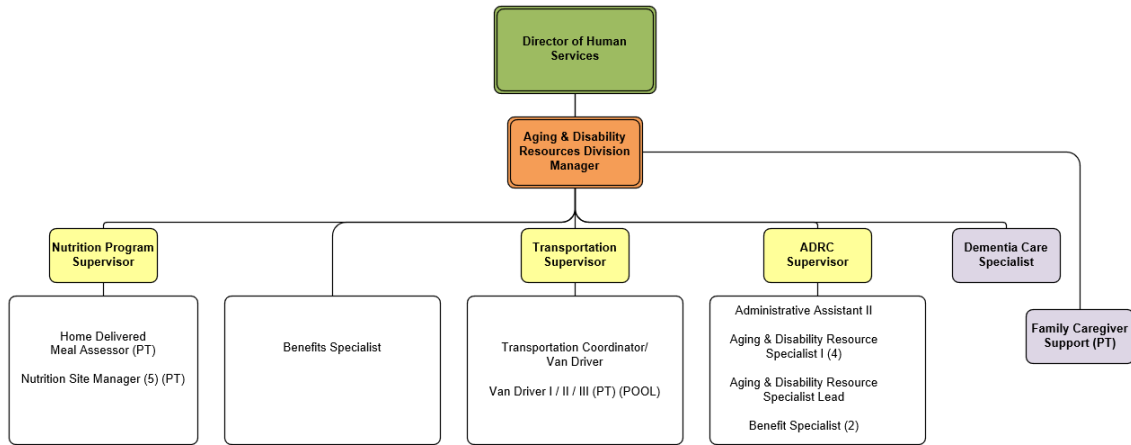
- The Adult Disability Resource Center navigated more public long term care determinations and resource needs as more people are now over the age of 60 in the county.
- Increased psychiatry time and added a full-time nurse position in CSP.
- We have social workers co-located as team members with four law enforcement agencies while working in partnership with law enforcement, this allows for people to receive timely community resources.
- The outpatient clinic was awarded a \$52,000 grant through the DHS/DCT administered through the QTT Program to focus on addressing barriers related to cultural and diverse services.
- The outpatient clinic opened a new branch location at The Collective in Watertown and provides in-person and telehealth psychotherapy services from this location.
- Our same day appointment program for psychiatry, mental health and substance use treatment continues to increase access for the community.
- Our diversion rate to involuntary services versus initiating a formal court order and placement increased in 2022.
- The number of children placed outside the home in alternate care continued to decline in 2022 and into 2023.
- We have been able to enroll an additional 125 CCS consumers since 2022.
- Delinquency referrals continue to rise in Jefferson County.
- 2022 CLTS Waiver Program Audit (for calendar year 2022) resulted in 96.4% overall rating exceeding the state requirement of 86%.
- Community Response Programming successfully diverted 100% of families from formal court involvement.
- The Intake Unit was able to prevent out-of-home placements for 64 children with the use of Targeted Safety Service funding, creating a savings in alternate care costs of \$768,000 in 2022.
- The Intake Unit was one of only of nine counties in Wisconsin with a completion rate above 95% for timely face-to-face contacts within the Initial Assessment process.
- Youth Justice team was awarded the 2022 Youth Justice Innovation Grant via DCF.
- We surpassed the required performance measures for the Economic Support Consortium.

ADMINISTRATIVE SERVICES DIVISION

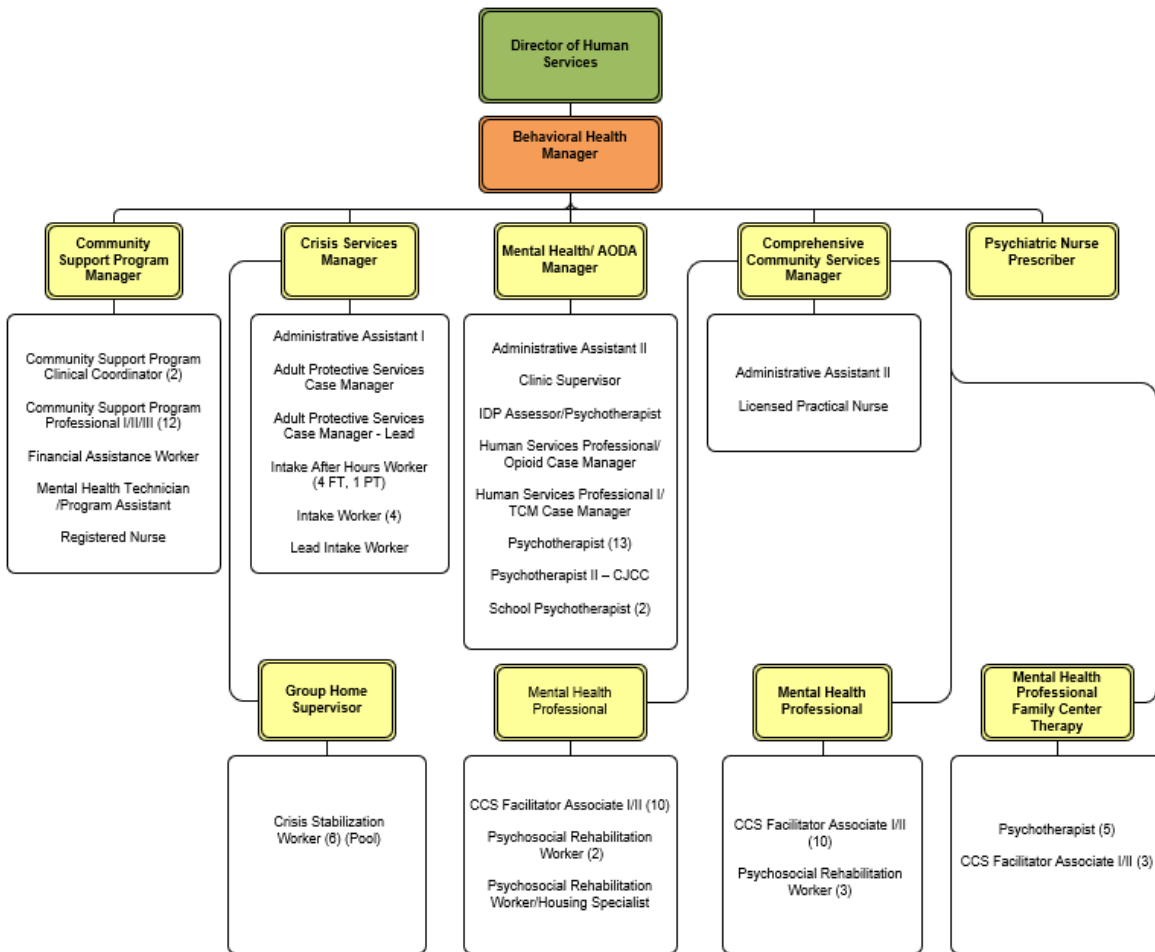


1 Asst. Corporation Counsel budgeted in Human Services
authorized in Corporation Counsel budget

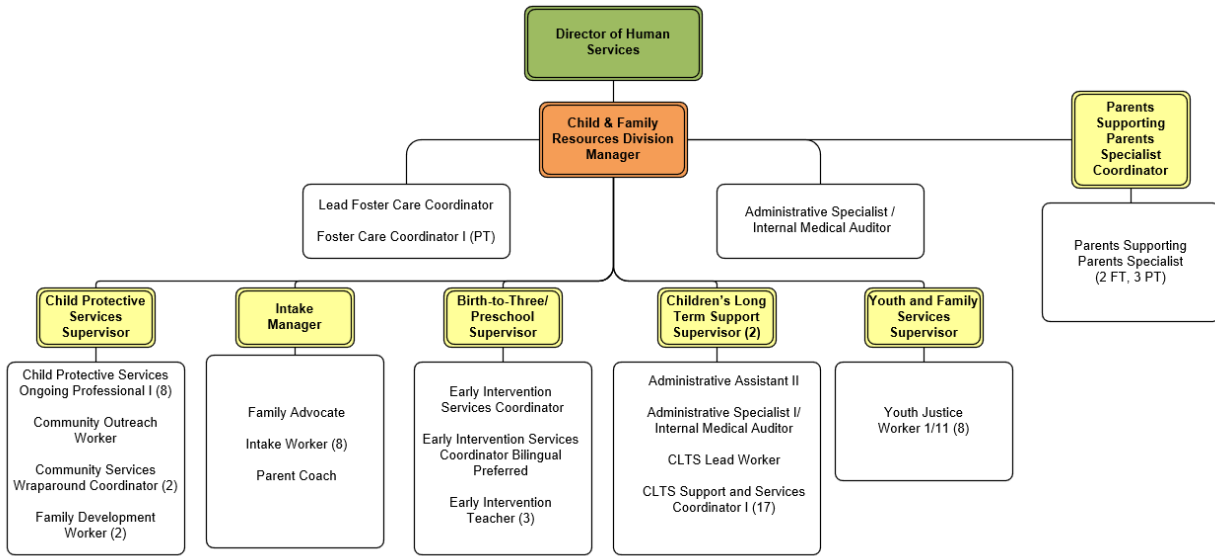
AGING & DISABILITY RESOURCE DIVISION



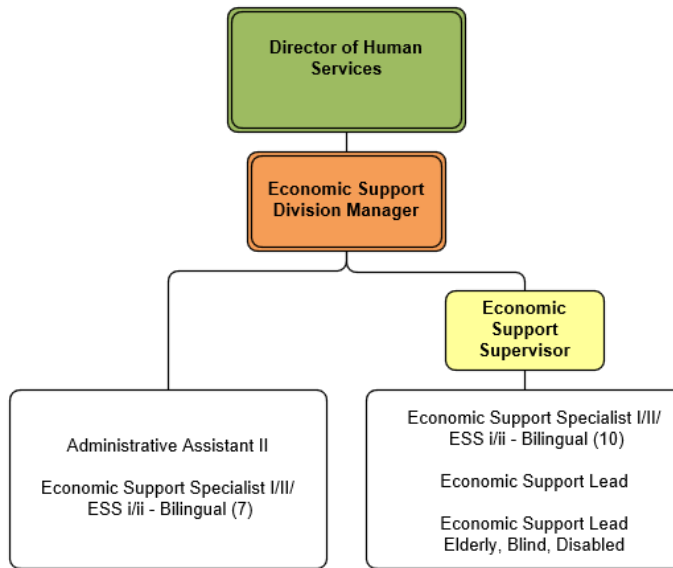
BEHAVIORAL HEALTH DIVISION



CHILD AND FAMILY RESOURCES DIVISION



ECONOMIC SUPPORT DIVISION



Human Services

Financial Summary

	2022 Actual	2023 Estimate	2023	2024	Change from 2023	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	11,811,963	12,359,313	13,987,450	14,648,085	660,635	4.72%
Public Charges	8,711,364	10,216,394	11,259,706	14,184,873	2,925,167	25.98%
Intergovernmental Charges	1,457,259	1,399,204	1,423,132	1,440,840	17,708	1.24%
Misc. Revenues	324,016	213,843	362,417	169,200	(193,217)	-53.31%
Other Financing Sources	71,555	1,606,728	219,946	95,274	(124,672)	-56.68%
Total Revenues	22,376,157	25,795,482	27,252,651	30,538,272	3,285,621	12.06%
Expenditures						
Personnel Expenses	17,501,824	19,343,658	21,825,898	23,231,899	1,406,001	6.44%
Purchased Services	2,097,398	2,215,746	2,618,475	3,294,145	675,670	25.80%
Operating Costs	10,325,331	11,504,124	11,181,876	12,219,635	1,037,759	9.28%
Interdept. Charges	733,311	862,099	845,216	1,141,347	296,131	35.04%
Other Expenses	199,612	275,975	213,163	200,648	(12,515)	-5.87%
Capital Items	82,541	290,267	179,892	368,660	188,768	104.93%
Other Financing Uses	1,300,000	-	-	-	-	0%
Total Expenditures	32,240,017	34,491,869	36,864,520	40,456,334	3,591,814	9.74%
Property Taxes	8,916,065	9,611,869	9,611,869	9,918,062	306,193	3.19%
Addition to (Use of) Fund Balance	(947,796)	915,482	-	-		

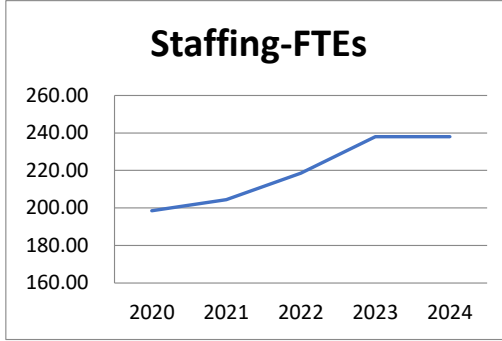
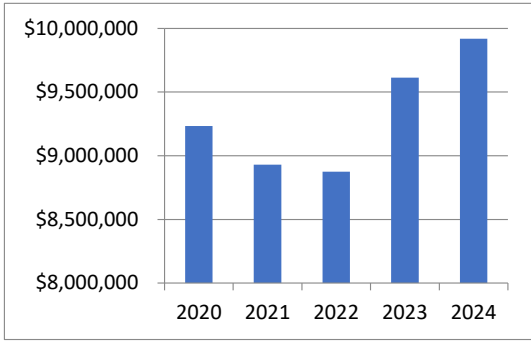
Summary Highlights:

The 2024 budget provides \$9,918,062 in tax levy, which is a \$306,193 increase in levy from the 2023 amended budget. This is primarily due to an increase in capital and interdepartmental costs.

Summary of Capital Items:

\$ 35,000	Front desk remodel
191,559	Capital programming charges
8,000	CSP and receiving intercom system
25,000	Hillside entry way remodel
26,000	North and South region kitchen remodels
<u>83,101</u>	Replacement vehicle for Aging program
\$ 368,660	Total

Summary of Property Tax Levy and FTEs



Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
61169900-ADMIN ALLOC Overhead								
REVENUES								
411100	65200	General Property Taxes	8,916,065	4,805,935	9,611,869	9,611,869	9,918,062	9,918,062
451002	65200	Private Party Photocopy	3,571	1,814	1,814	3,500	3,500	3,500
455433	65200	Head Start Public Charges	6,452	4,839	6,452	6,452	6,452	6,452
471010	65200	Workforce Dev Ctr State Use	34,956	17,665	35,329	35,329	41,895	41,895
474140	65200	Health Dept Billed	70,528	29,704	57,833	57,833	57,833	57,833
483002	65200	Misc Sale/Material & Supply	369	198	198	-	200	200
484001	65200	Insurance Recovery	51,433	-	-	-	-	-
486001	65200	Vending Commission	661	319	638	600	600	600
611103	65210	Operating Transfer In	71,555	-	219,946	219,946	95,274	95,274
REVENUES TOTAL			9,155,589	4,860,473	9,934,080	9,935,530	10,123,816	10,123,816
EXPENDITURES								
511110	65190	Salary-Permanent Regular	608,076	351,568	703,137	646,780	705,062	705,062
511210	65190	Wages-Regular	302,218	139,421	378,841	456,899	389,650	389,650
511210	65200	Wages-Regular	195,741	83,768	317,536	223,074	234,232	234,232
511220	65190	Wages-Overtime	4,449	982	1,965	-	-	-
511220	65200	Wages-Overtime	880	282	56	2,022	-	-
511240	65190	Wages-Temporary	7,799	10,934	21,867	-	-	-
511240	65200	Wages-Temporary	9,165	8,043	16,085	-	-	-
511330	65190	Wages-Longevity Pay	5,599	14,578	29,157	1,125	1,125	1,125
511330	65200	Wages-Longevity Pay	528	-	-	689	375	375
511390	65200	Wages-Death Benefit	1,436	-	-	-	-	-
SALARIES TOTAL			1,135,892	609,576	1,468,644	1,330,588	1,330,444	1,330,444
512141	65190	Social Security	68,515	38,304	76,608	79,055	82,232	82,232
512141	65200	Social Security	15,231	6,634	13,269	16,301	17,068	17,068
512142	65190	Retirement (Employer)	57,377	30,160	60,321	72,878	77,231	77,231
512142	65200	Retirement (Employer)	10,748	5,462	10,923	14,102	15,008	15,008
512144	65190	Health Insurance	150,428	75,610	151,220	236,290	171,216	171,216
512144	65200	Health Insurance	45,168	17,159	34,317	55,942	56,276	56,276
512145	65190	Life Insurance	506	212	424	412	429	429
512145	65200	Life Insurance	100	68	137	99	149	149
512146	65200	Workers Compensation	28,452	1,448	2,896	36,140	33,697	33,697
512148	65200	Unemployment Compensation	2,938	643	1,287	4,955	3,000	3,000
512151	65190	HSA Contribution	6,428	-	-	-	7,486	7,486
512151	65200	HSA Contribution	1,250	-	-	-	2,423	2,423
512173	65190	Dental Insurance	8,093	4,734	9,467	11,484	11,756	11,756
512173	65200	Dental Insurance	2,467	1,472	2,944	2,724	4,416	4,416
FRINGE TOTAL			397,702	181,906	363,813	530,382	482,385	482,385
TOTAL SALARIES AND FRINGES			1,533,594	791,482	1,832,457	1,860,970	1,812,829	1,812,829
514151	65190	Per Diem	4,485	2,665	5,330	1,300	2,030	2,030
521212	65200	Legal	7,686	4,315	8,629	10,000	10,000	10,000
521213	65200	Accounting & Auditing	16,640	13,692	27,384	16,960	16,960	16,960
521296	65200	Computer Support	2,681	2,350	4,700	3,000	3,000	3,000
529002	65200	Clearing House Services	11,222	5,117	10,233	12,000	12,000	12,000
529170	65200	Grounds Keeping Charges	22,370	9,212	18,424	18,837	25,925	25,925
531303	65200	Computer Equipmt & Software	156,032	130,198	150,198	-	125,000	125,000
531304	65200	Noncapital Auto	-	-	-	100	-	-
531311	65200	Postage & Box Rent	23,866	21,605	31,605	30,000	30,000	30,000
531312	65200	Office Supplies	45,913	19,622	39,244	35,000	35,000	35,000
531313	65200	Printing & Duplicating	21,033	16,914	33,829	14,400	31,200	31,200
531314	65200	Small Items Of Equipment	44,857	85,205	95,205	25,000	35,000	35,000
531319	65190	Other Operating Supplies	131	23	46	-	-	-
531319	65200	Other Operating Supplies	37	594	1,188	300	300	300
531320	65200	Safety Supplies	2,484	922	1,843	300	2,000	2,000
531324	65200	Membership Dues	5,091	3,342	6,685	6,000	5,000	5,000
531326	65190	Advertising	672	308	615	350	500	500
531326	65200	Advertising	6,771	2,530	5,059	6,500	5,000	5,000
531348	65200	Educational Supplies	638	1,021	2,043	1,000	1,000	1,000
531349	65200	Other Operating Expenses	157	-	-	-	-	-
531351	65200	Gas/Diesel	51,718	27,221	54,441	30,000	60,000	60,000
532325	65190	Registration	1,855	1,124	2,247	1,030	1,030	1,030
532325	65200	Registration	2,622	8,250	16,500	-	5,000	5,000
532332	65190	Mileage	938	1,227	2,445	1,000	1,800	1,800
532332	65200	Mileage	20	-	-	100	100	100
532336	65190	Lodging	255	540	1,080	450	360	360
533221	65200	Water	5,852	2,773	5,545	6,312	6,437	6,437

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
533222	65200	Electric	71,655	29,928	59,856	70,840	78,820	78,820
533223	65200	Sewer	5,060	2,429	4,858	5,345	5,566	5,566
533224	65200	Natural Gas	29,334	16,596	33,193	19,561	32,268	32,268
533225	65200	Telephone & Fax	93,446	41,589	83,179	95,000	86,400	86,400
533235	65200	Storm Water Utility	2,460	1,230	2,460	2,662	2,706	2,706
533236	65200	Wireless Internet	3,226	1,306	2,611	4,283	3,548	3,548
535242	65200	Maintain Machinery & Equip	44,876	27,640	55,280	32,350	31,460	31,460
535245	65200	Grounds Improvements	7,018	5,908	11,816	6,000	7,000	7,000
535247	65200	Building Repair & Maint	5,600	-	-	3,000	-	-
535297	65200	Refuse Collection	4,224	2,302	4,603	4,200	4,200	4,200
535344	65200	Household & Janitorial Supp	11,223	49,865	99,731	8,000	12,000	12,000
535352	65200	Vehicle Parts & Repairs	59,799	3,126	6,252	5,000	5,000	5,000
535360	65200	Repair & Maintenance	48,933	17,964	35,928	25,000	35,000	35,000
543954	65190	Overhead Allocation	(1,227,826)	(672,390)	(1,344,780)	(1,509,052)	(1,451,906)	(1,451,906)
543954	65200	Overhead Allocation	(1,859,550)	(1,093,059)	(2,225,705)	(1,798,262)	(2,425,208)	(2,425,208)
571004	65200	IP Telephony Allocation	30,261	14,437	28,874	28,874	34,811	34,811
571005	65200	Duplicating Allocation	5,899	9,746	19,493	19,493	9,957	9,957
571007	65200	MIS Direct Charges	96,260	-	-	-	-	-
571009	65200	MIS PC Group Allocation	391,695	295,541	591,081	591,081	804,564	804,564
571010	65200	MIS Systems Grp Alloc(ISIS)	136,634	75,384	150,768	150,768	220,132	220,132
571020	65200	Fleet Allocation	71,884	-	71,884	55,000	71,884	71,884
591519	65200	Other Insurance	162,354	90,694	181,387	203,663	195,748	195,748
593391	65200	Prior Year Expenditures	2,145	-	-	-	-	-
611104	65200	Operating Transfer Out	1,300,000	-	-	-	-	-
		OPERATING EXPENDITURES	(67,363)	(718,996)	(1,602,714)	(1,757,256)	(1,821,407)	(1,821,407)
594801	65210	Capital Programming Charges	-	69,946	159,892	139,892	191,559	191,559
594810	65210	Capital Equipment	-	40,846	48,841	-	-	-
594818	65210	Capital Computer	-	-	-	40,000	-	-
594822	65210	Capital Improvement Building	82,541	5,650	18,574	-	94,000	94,000
		CAPITAL OUTLAY EXPENDITURES	82,541	116,442	227,307	179,892	285,559	285,559
		EXPENDITURES TOTAL	1,548,772	188,928	457,050	283,606	276,981	276,981
		REVENUES	9,155,589	4,860,473	9,934,080	9,935,530	10,123,816	10,123,816
		EXPENDITURES	1,548,772	188,928	457,050	283,606	276,981	276,981
		TOTAL BUSINESS UNIT-61169900-ADMIN ALLOC Overhea	(7,606,817)	(4,671,545)	(9,477,029)	(9,651,923)	(9,846,836)	(9,846,836)

61690987-Admin - NR Unfunded

REVENUES								
455212	63101	Misc Client Reimbursement	8,660	4,975	9,950	10,000	10,000	10,000
485100	65187	Donations - Unrestricted	1,700	-	-	1,200	1,200	1,200
		REVENUES TOTAL	10,360	4,975	9,950	11,200	11,200	11,200
EXPENDITURES								
511110	22102	Salary-Permanent Regular	1	-	-	-	-	-
511210	22102	Wages-Regular	80	-	-	-	-	-
		SALARIES TOTAL	81	-	-	-	-	-
512141	22102	Social Security	6	-	-	-	-	-
512142	22102	Retirement (Employer)	5	-	-	-	-	-
512144	22102	Health Insurance	982	-	-	-	-	-
512151	22102	HSA Contribution	23	-	-	-	-	-
		FRINGE TOTAL	1,017	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,099	-	-	-	-	-
535246	65187	Building Service & Maint	39,587	-	39,587	35,859	34,000	34,000
535360	63101	Repair & Maintenance	22,914	10,429	47,000	35,000	23,000	23,000
551901	65187	Other Financial Assistance	200	-	-	-	-	-
551904	65187	Food Pantry	1,285	1,447	2,894	1,200	1,200	1,200
557220	63101	Utilities	9,586	2,266	4,533	13,500	5,000	5,000
557321	65187	Food House/Supplies	1,703	2,781	5,562	2,500	2,500	2,500
593256	65187	Bank Charges	3,043	2,657	5,314	1,000	2,500	2,500
593391	65187	Prior Year Expenditures	16,788	-	-	-	-	-
		OPERATING EXPENDITURES	95,106	19,581	104,890	89,059	68,200	68,200
		EXPENDITURES TOTAL	96,205	19,581	104,890	89,059	68,200	68,200

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES			10,360	4,975	9,950	11,200	11,200	11,200
EXPENDITURES			96,205	19,581	104,890	89,059	68,200	68,200
TOTAL BUSINESS UNIT-61690987-Admin - NR Unfunded			85,845	14,606	94,940	77,859	57,000	57,000
62013000-Age-DD Comm Living								
EXPENDITURES								
555406	65075	Protective Place/Guardianshp OPERATING EXPENDITURES	24,225	11,575	23,150	27,050	25,000	25,000
EXPENDITURES TOTAL			24,225	11,575	23,150	27,050	25,000	25,000
EXPENDITURES			24,225	11,575	23,150	27,050	25,000	25,000
TOTAL BUSINESS UNIT-62013000-Age-DD Comm Living			24,225	11,575	23,150	27,050	25,000	25,000
62080000-Age-Adult Elderly								
REVENUES								
421001	65076	State Aid - EBS	4,567	4,977	4,977	4,567	4,977	4,977
421001	65163	State Aid	24,236	7,149	30,612	40,089	40,868	40,868
421005	65076	SHIP - EBS	7,400	7,400	7,400	7,400	7,400	7,400
421006	65076	SPAP - EBS	6,100	3,050	6,102	6,102	6,102	6,102
421037	65076	Benefit Specialist State	28,215	14,374	28,215	28,215	28,215	28,215
421058	65163	State Aid - Prior Year	(448)	346	692	-	-	-
424002	65163	ARPA	-	-	-	24,091	-	-
REVENUES TOTAL			70,070	37,296	77,998	110,464	87,562	87,562
REVENUES			70,070	37,296	77,998	110,464	87,562	87,562
TOTAL BUSINESS UNIT-62080000-Age-Adult Elderly			70,070	37,296	77,998	110,464	87,562	87,562
62080048-Age-AE-ADRC								
REVENUES								
421001	65048	State Aid	1,133,920	384,909	1,176,716	1,190,835	1,240,486	1,240,486
REVENUES TOTAL			1,133,920	384,909	1,176,716	1,190,835	1,240,486	1,240,486
REVENUES			1,133,920	384,909	1,176,716	1,190,835	1,240,486	1,240,486
TOTAL BUSINESS UNIT-62080048-Age-AE-ADRC			1,133,920	384,909	1,176,716	1,190,835	1,240,486	1,240,486
62080948-Age-AE NONR ADRC								
REVENUES								
421058	65048	State Aid - Prior Year	(4)	1,187	1,187	-	-	-
REVENUES TOTAL			(4)	1,187	1,187	-	-	-
REVENUES			(4)	1,187	1,187	-	-	-
TOTAL BUSINESS UNIT-62080948-Age-AE NONR ADRC			(4)	1,187	1,187	-	-	-
62081700-Age-AE Spec Transportation								
REVENUES								
421001	63010	State Aid	90,000	-	85,005	90,000	85,005	85,005
421001	65151	State Aid	226,609	226,153	226,153	226,153	226,153	226,153
421001	65195	State Aid	-	-	-	-	66,481	66,481
455016	65151	Care Wisc Case Management	49,807	40,119	80,236	20,000	85,000	85,000
481001	65195	Interest & Dividends	340	-	-	-	-	-
485100	65151	Donations - Unrestricted	1,023	227	454	-	-	-
485101	65151	Volunteer Transport Donation	20,814	11,049	22,098	26,966	30,000	30,000
REVENUES TOTAL			388,594	277,548	413,946	363,119	492,639	492,639

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES								
511110	63010	Salary-Permanent Regular	69,977	37,719	75,438	77,151	81,806	81,806
511110	65151	Salary-Permanent Regular	18,944	7,911	15,822	17,860	10,306	10,306
511210	63010	Wages-Regular	172	-	-	-	-	-
511210	65151	Wages-Regular	214,247	128,012	256,023	181,400	260,645	260,645
511220	65151	Wages-Overtime	14	14	27	-	-	-
511240	65151	Wages-Temporary	963	651	1,302	-	-	-
		SALARIES TOTAL	304,317	174,306	348,612	276,411	352,757	352,757
512141	63010	Social Security	4,756	2,542	5,084	5,009	5,603	5,603
512141	65151	Social Security	17,857	10,449	20,898	15,215	20,738	20,738
512142	63010	Retirement (Employer)	4,568	2,565	5,130	5,246	5,808	5,808
512142	65151	Retirement (Employer)	5,782	2,901	5,801	6,211	5,933	5,933
512144	63010	Health Insurance	18,505	12,510	25,021	22,821	23,360	23,360
512144	65151	Health Insurance	7,493	-	-	4,564	-	-
512145	65151	Life Insurance	46	20	41	22	38	38
512151	63010	HSA Contribution	-	-	-	-	969	969
512151	65151	HSA Contribution	313	-	-	-	-	-
512173	63010	Dental Insurance	915	552	1,104	1,104	1,104	1,104
512173	65151	Dental Insurance	460	89	179	221	110	110
		FRINGE TOTAL	60,695	31,629	63,258	60,413	63,664	63,664
		TOTAL SALARIES AND FRINGES	365,012	205,935	411,870	336,825	416,421	416,421
531303	65151	Computer Equipmt & Software	3,903	1,794	3,588	3,600	3,900	3,900
531312	63010	Office Supplies	-	-	-	100	-	-
531313	65151	Printing & Duplicating	367	-	-	500	500	500
531319	65151	Other Operating Supplies	892	311	622	500	500	500
531326	65151	Advertising	950	-	-	1,000	1,000	1,000
531351	65151	Gas/Diesel	23,454	10,621	21,242	20,216	23,454	23,454
532325	63010	Registration	50	50	100	375	50	50
532325	65151	Registration	50	-	-	250	-	-
532332	63010	Mileage	27	-	-	90	90	90
532332	65151	Mileage	3,951	2,798	5,596	2,500	6,000	6,000
532336	63010	Lodging	-	-	-	175	-	-
535352	65151	Vehicle Parts & Repairs	11,930	9,064	18,129	12,000	14,000	14,000
535360	65151	Repair & Maintenance	-	-	-	500	-	-
543954	63010	Overhead Allocation	15,083	8,695	17,389	15,216	17,174	17,174
543954	65151	Overhead Allocation	94,802	62,570	121,140	77,604	116,782	116,782
555104	65151	Special	23,547	13,460	31,517	30,600	5,000	5,000
555107	65151	Specialized Transportation	48,736	27,365	54,731	30,000	50,000	50,000
571020	65151	Fleet Allocation	678	-	-	-	-	-
		OPERATING EXPENDITURES	228,419	136,728	274,054	195,227	238,450	238,450
594811	65195	Capital Automobiles	-	48,508	62,960	-	83,101	83,101
		CAPITAL OUTLAY EXPENDITURES	-	48,508	62,960	-	83,101	83,101
		EXPENDITURES TOTAL	593,431	391,171	748,884	532,051	737,972	737,972
		REVENUES	388,594	277,548	413,946	363,119	492,639	492,639
		EXPENDITURES	593,431	391,171	748,884	532,051	737,972	737,972
TOTAL BUSINESS UNIT-62081700-Age-AE Spec Transport			204,837	113,623	334,938	168,932	245,333	245,333

62082000-Age-AE-Access Outreach & Prev

EXPENDITURES								
511210	65076	Wages-Regular	64,328	26,052	52,104	61,056	58,166	58,166
511220	65076	Wages-Overtime	516	-	-	-	-	-
		SALARIES TOTAL	64,844	26,052	52,104	61,056	58,166	58,166
512141	65076	Social Security	4,828	1,816	3,633	4,285	4,103	4,103
512142	65076	Retirement (Employer)	3,923	1,772	3,543	4,178	4,013	4,013
512144	65076	Health Insurance	17,595	12,510	25,021	22,821	23,360	23,360
512145	65076	Life Insurance	8	3	8	8	6	6
512151	65076	HSA Contribution	1,250	-	-	-	969	969
512173	65076	Dental Insurance	955	552	1,104	1,104	1,104	1,104
		FRINGE TOTAL	28,559	16,654	33,309	32,396	33,555	33,555
		TOTAL SALARIES AND FRINGES	93,403	42,706	85,413	93,453	91,721	91,721

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
531312	65076	Office Supplies	-	-	-	100	100	100
531313	65076	Printing & Duplicating	88	-	-	-	-	-
531319	65076	Other Operating Supplies	-	78	156	-	-	-
531349	65076	Other Operating Expenses	266	25	49	-	-	-
532325	65076	Registration	175	155	155	175	175	175
532332	65076	Mileage	143	36	72	200	200	200
533225	65076	Telephone & Fax	518	134	268	504	504	504
543954	65076	Overhead Allocation	16,583	8,694	17,389	15,216	17,174	17,174
		OPERATING EXPENDITURES	17,774	9,122	18,089	16,195	18,153	18,153
		EXPENDITURES TOTAL	111,177	51,828	103,502	109,648	109,874	109,874
		EXPENDITURES	111,177	51,828	103,502	109,648	109,874	109,874
TOTAL BUSINESS UNIT-62082000-Age-AE-Access Outreach			111,177	51,828	103,502	109,648	109,874	109,874

62082048-Age-AE-Access Outr Prev ADRC
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REVENUES

421058	65176	State Aid - Prior Year	(16)	-	-	-	-	-
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REVENUES TOTAL

(16)	-	-	-	-	-	-
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EXPENDITURES

511110	65048	Salary-Permanent Regular	114,978	68,520	137,040	143,313	152,456	152,456
511210	65046	Wages-Regular	92,581	49,464	116,481	115,997	124,927	124,927
511210	65047	Wages-Regular	2,490	-	-	-	-	-
511210	65048	Wages-Regular	344,573	169,215	338,429	405,115	417,093	417,093
511220	65046	Wages-Overtime	211	-	-	-	-	-
511220	65048	Wages-Overtime	19	-	-	-	-	-
511330	65048	Wages-Longevity Pay	375	-	-	750	750	750
		SALARIES TOTAL	555,228	287,199	591,950	665,176	695,226	695,226

512141	65046	Social Security	6,632	3,399	8,034	8,034	8,811	8,811
512141	65047	Social Security	191	-	-	-	-	-
512141	65048	Social Security	33,354	16,814	33,628	37,821	40,821	40,821
512142	65046	Retirement (Employer)	6,038	3,364	7,893	7,893	8,828	8,828
512142	65047	Retirement (Employer)	17	-	-	-	-	-
512142	65048	Retirement (Employer)	29,957	15,890	31,782	37,344	36,275	36,275
512144	65046	Health Insurance	34,254	21,875	45,642	45,642	46,720	46,720
512144	65048	Health Insurance	125,322	79,551	159,101	184,881	149,715	149,715
512145	65046	Life Insurance	41	14	39	39	27	27
512145	65048	Life Insurance	189	95	189	196	189	189
512151	65046	HSA Contribution	1,250	-	-	-	1,938	1,938
512151	65048	HSA Contribution	5,313	-	-	-	6,299	6,299
512153	65046	HRA Contribution	-	951	-	-	-	-
512173	65046	Dental Insurance	1,830	828	2,208	2,208	2,208	2,208
512173	65047	Dental Insurance	92	-	-	-	-	-
512173	65048	Dental Insurance	6,707	3,889	7,778	8,962	7,802	7,802
		FRINGE TOTAL	251,186	146,669	296,295	333,021	309,632	309,632

TOTAL SALARIES AND FRINGES	806,414	433,867	888,245	998,196	1,004,859	1,004,859
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514151	65048	Per Diem	4,225	2,145	4,290	3,380	1,935	1,935
529160	65048	Interpreter Fee	40	3	7	-	-	-
529299	65048	Purchase Care & Services	300	-	-	-	-	-
531303	65048	Computer Equipmt & Software	6,546	-	-	-	-	-
531312	65048	Office Supplies	9,451	1,178	2,355	1,332	2,500	2,500
531313	65048	Printing & Duplicating	6,873	5,558	11,117	4,502	6,500	6,500
531319	65046	Other Operating Supplies	-	78	-	-	-	-
531319	65048	Other Operating Supplies	6,537	1,002	2,005	250	250	250
531326	65046	Advertising	196	-	-	-	-	-
531326	65048	Advertising	6,064	3,932	7,864	2,000	5,000	5,000
531349	65048	Other Operating Expenses	2,377	583	1,167	2,844	1,000	1,000
531351	65048	Gas/Diesel	1,253	481	962	750	750	750
532325	65046	Registration	320	613	250	250	500	500
532325	65048	Registration	4,435	4,754	9,508	4,000	5,000	5,000
532332	65046	Mileage	-	131	500	500	382	382
532332	65048	Mileage	1,515	975	1,949	800	1,800	1,800
532336	65046	Lodging	180	488	360	360	1,260	1,260
532336	65048	Lodging	450	328	656	540	900	900
533225	65046	Telephone & Fax	1,037	402	1,200	1,200	804	804

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
533225	65048	Telephone & Fax	3,721	1,239	2,478	4,128	2,491	2,491
535352	65048	Vehicle Parts & Repairs	813	504	1,008	1,000	1,000	1,000
543951	65048	Year End Allocation	(111)	(181)	(181)	-	-	-
543954	65046	Overhead Allocation	29,597	15,338	15,216	15,216	34,348	34,348
543954	65048	Overhead Allocation	121,146	66,825	125,650	127,058	147,695	147,695
		OPERATING EXPENDITURES	206,965	106,377	188,361	170,110	214,115	214,115
		EXPENDITURES TOTAL	1,013,379	540,245	1,076,606	1,168,306	1,218,974	1,218,974
		REVENUES	(16)	-	-	-	-	-
		EXPENDITURES	1,013,379	540,245	1,076,606	1,168,306	1,218,974	1,218,974
TOTAL BUSINESS UNIT-62082048-Age-AE-Access Outr Pr			1,013,395	540,245	1,076,606	1,168,306	1,218,974	1,218,974
62083000-Age-AE-Comm Living								
REVENUES								
421001	65012	State Aid	26,467	6,781	16,519	22,028	26,465	26,465
421034	65078	Delivered Meals III-C2	20,108	10,881	23,409	20,108	23,409	23,409
		REVENUES TOTAL	46,575	17,662	39,928	42,136	49,874	49,874
EXPENDITURES								
521001	65000	MCO Contribution	625,097	156,275	625,097	625,097	625,097	625,097
551901	65012	Other Financial Assistance	26,465	8,260	16,519	22,028	26,465	26,465
555401	65078	Congregate Meals	1,057	3,358	6,716	3,016	4,682	4,682
555402	65078	Home Delivered Meals	19,052	18,208	17,489	17,092	18,727	18,727
		OPERATING EXPENDITURES	671,671	186,101	665,821	667,233	674,971	674,971
		EXPENDITURES TOTAL	671,671	186,101	665,821	667,233	674,971	674,971
		REVENUES	46,575	17,662	39,928	42,136	49,874	49,874
		EXPENDITURES	671,671	186,101	665,821	667,233	674,971	674,971
TOTAL BUSINESS UNIT-62083000-Age-AE-Comm Living			625,096	168,439	625,893	625,097	625,097	625,097
62084077-Age-AE Invest & Assess-APS								
REVENUES								
421001	65162	State Aid	5,462	-	-	-	-	-
421083	65077	St Aid APD-Adult Protect Serv	59,392	7,699	56,827	52,202	61,827	61,827
		REVENUES TOTAL	64,854	7,699	56,827	52,202	61,827	61,827
EXPENDITURES								
511110	65077	Salary-Permanent Regular	9,332	-	-	-	-	-
		SALARIES TOTAL	9,332	-	-	-	-	-
512141	65077	Social Security	704	-	-	-	-	-
512142	65077	Retirement (Employer)	607	-	-	-	-	-
512144	65077	Health Insurance	2,238	-	-	-	-	-
512145	65077	Life Insurance	3	-	-	-	-	-
512173	65077	Dental Insurance	108	-	-	-	-	-
		FRINGE TOTAL	3,659	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	12,991	-	-	-	-	-
532325	65077	Registration	2,243	-	-	600	1,000	1,000
532332	65077	Mileage	974	285	569	1,000	1,000	1,000
543951	65077	Year End Allocation	32,226	15,622	31,244	35,285	51,917	51,917
543951	65162	Year End Allocation	5,586	-	-	-	-	-
543954	65077	Overhead Allocation	6,966	2,558	5,116	17,499	8,587	8,587
555912	65077	Medical Outpatient	913	-	-	-	-	-
		OPERATING EXPENDITURES	48,907	18,465	36,929	54,384	62,504	62,504
		EXPENDITURES TOTAL	61,899	18,465	36,929	54,384	62,504	62,504
		REVENUES	64,854	7,699	56,827	52,202	61,827	61,827
		EXPENDITURES	61,899	18,465	36,929	54,384	62,504	62,504
TOTAL BUSINESS UNIT-62084077-Age-AE Invest & Assess			(2,955)	10,766	(19,898)	2,182	677	677

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
62690948-Age-Non Rep 942 Non Rep AD								
REVENUES								
485204	66048	Donations - Human Service	253	75	-	-	-	-
REVENUES TOTAL			253	75	-	-	-	-
EXPENDITURES								
531344	66151	Donation	400	-	-	-	-	-
OPERATING EXPENDITURES			400	-	-	-	-	-
EXPENDITURES TOTAL			400	-	-	-	-	-
REVENUES			253	75	-	-	-	-
EXPENDITURES			400	-	-	-	-	-
TOTAL BUSINESS UNIT-62690948-Age-Non Rep 942 Non R			147	(75)	-	-	-	-
62691400-Age-NONR Supp Home Care								
REVENUES								
421001	65157	State Aid	7,986	7,986	7,986	7,986	7,986	7,986
421058	65159	State Aid - Prior Year	4,041	-	-	-	-	-
REVENUES TOTAL			12,027	7,986	7,986	7,986	7,986	7,986
EXPENDITURES								
555129	65163	Adaptive Aids - Other	-	1,116	2,233	-	2,500	2,500
555146	65159	Supportive Home Care Days	3,396	1,538	3,076	2,500	2,500	2,500
555146	65163	Supportive Home Care Days	11,122	5,221	10,443	5,000	15,000	15,000
555402	65157	Home Delivered Meals	7,986	-	7,986	7,986	7,986	7,986
OPERATING EXPENDITURES			22,504	7,875	23,738	15,486	27,986	27,986
EXPENDITURES TOTAL			22,504	7,875	23,738	15,486	27,986	27,986
REVENUES			12,027	7,986	7,986	7,986	7,986	7,986
EXPENDITURES			22,504	7,875	23,738	15,486	27,986	27,986
TOTAL BUSINESS UNIT-62691400-Age-NONR Supp Home			10,477	(111)	15,752	7,500	20,000	20,000
62692000-Age-NONR Acc Outreach & Prev								
REVENUES								
421001	65152	State Aid	472	836	3,173	1,500	3,150	3,150
421036	65159	Advocacy III-B	84,345	25,658	77,636	82,537	77,636	77,636
424002	65159	ARPA	8,639	-	17,500	50,312	-	-
REVENUES TOTAL			93,456	26,494	98,309	134,349	80,786	80,786
EXPENDITURES								
511110	65159	Salary-Permanent Regular	8,568	4,322	8,644	8,930	10,306	10,306
511210	65159	Wages-Regular	21,940	12,438	24,876	25,069	26,749	26,749
SALARIES TOTAL			30,507	16,760	33,520	33,999	37,055	37,055
512141	65159	Social Security	2,326	1,282	2,564	2,564	2,835	2,835
512142	65159	Retirement (Employer)	558	294	588	607	689	689
512144	65159	Health Insurance	1,817	-	-	2,282	-	-
512145	65159	Life Insurance	2	1	2	2	2	2
512173	65159	Dental Insurance	96	50	100	110	110	110
FRINGE TOTAL			4,799	1,627	3,255	5,566	3,637	3,637
TOTAL SALARIES AND FRINGES			35,306	18,387	36,775	39,565	40,692	40,692
529299	65152	Purchase Care & Services	525	3,525	3,525	1,667	3,500	3,500
531313	65163	Printing & Duplicating	1,168	-	-	-	-	-
531349	65159	Other Operating Expenses	808	-	-	-	-	-
532332	65159	Mileage	-	-	-	200	-	-
543951	65159	Year End Allocation	(140)	(502)	(1,005)	-	-	-
543951	65163	Year End Allocation	140	109	218	-	-	-

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
543954	65159	Overhead Allocation	8,886	5,015	10,030	8,749	9,875	9,875
555408	65163	Community Awareness	1,177	2,563	5,126	3,000	5,000	5,000
		OPERATING EXPENDITURES	12,563	10,710	17,894	13,616	18,375	18,375
		EXPENDITURES TOTAL	47,870	29,097	54,669	53,182	59,067	59,067
		REVENUES	93,456	26,494	98,309	134,349	80,786	80,786
		EXPENDITURES	47,870	29,097	54,669	53,182	59,067	59,067
TOTAL BUSINESS UNIT-62692000-Age-NONR Acc Outrea			(45,586)	2,603	(43,640)	(81,167)	(21,719)	(21,719)

62693000-Age-NONR Comm Living

REVENUES

421032	65154	Site Meals III-C1	160,517	25,904	174,894	61,725	80,654	80,654
421034	65155	Delivered Meals III-C2	70,722	61,143	80,564	186,690	174,894	174,894
421058	65155	State Aid - Prior Year	3,754	-	-	-	-	-
424002	65154	ARPA	55,352	-	-	-	-	-
424002	65155	ARPA	98,452	-	-	49,226	-	-
424003	65155	Consolidated Appropriations Ac	2,608	-	-	-	-	-
455002	65155	Care WI Revenue	17,061	10,046	20,091	15,000	25,114	25,114
485100	65154	Donations - Unrestricted	12,726	4,923	9,846	5,000	18,000	18,000
485100	65155	Donations - Unrestricted	96,081	44,345	88,690	110,000	117,000	117,000

REVENUES TOTAL

517,272	146,361	374,085	427,641	415,662	415,662
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EXPENDITURES

511110	65154	Salary-Permanent Regular	1,166	3,810	7,620	-	10,306	10,306
511110	65155	Salary-Permanent Regular	4,640	4,898	9,795	4,465	10,306	10,306
511210	65154	Wages-Regular	25,954	26,995	53,991	27,867	64,149	64,149
511210	65155	Wages-Regular	145,575	49,610	99,200	127,174	99,343	99,343
511220	65155	Wages-Overtime	4	-	-	-	-	-
511240	65154	Wages-Temporary	509	219	437	-	-	-
511240	65155	Wages-Temporary	1,263	1,161	2,321	-	-	-
511330	65154	Wages-Longevity Pay	-	-	-	22	80	80
511330	65155	Wages-Longevity Pay	131	-	-	22	80	80
		SALARIES TOTAL	179,244	86,692	173,364	159,550	184,265	184,265

512141	65154	Social Security	2,108	2,354	4,708	2,121	5,716	5,716
512141	65155	Social Security	11,605	4,274	8,549	10,105	8,499	8,499
512142	65154	Retirement (Employer)	1,095	1,314	2,628	1,437	3,610	3,610
512142	65155	Retirement (Employer)	5,142	1,794	3,588	4,305	3,610	3,610
512144	65154	Health Insurance	862	1,378	2,755	2,575	-	-
512144	65155	Health Insurance	7,736	1,994	3,989	8,866	-	-
512145	65154	Life Insurance	18	4	7	23	2	2
512145	65155	Life Insurance	83	7	14	63	2	2
512173	65154	Dental Insurance	72	93	186	129	110	110
512173	65155	Dental Insurance	438	172	344	442	110	110
		FRINGE TOTAL	29,159	13,384	26,768	30,067	21,662	21,662

TOTAL SALARIES AND FRINGES

208,403	100,076	200,132	189,617	205,927	205,927
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514151	65154	Per Diem	-	-	-	65	185	185
514151	65155	Per Diem	590	455	910	1,365	1,375	1,375
531303	65155	Computer Equipmt & Software	-	6,959	13,918	-	2,184	2,184
531313	65154	Printing & Duplicating	420	96	193	200	200	200
531313	65155	Printing & Duplicating	1,478	48	97	100	100	100
531314	65154	Small Items Of Equipment	-	441	883	-	-	-
531326	65154	Advertising	-	-	-	100	100	100
531326	65155	Advertising	-	440	879	-	-	-
531349	65154	Other Operating Expenses	2,677	1,489	2,978	2,000	2,000	2,000
531349	65155	Other Operating Expenses	28,307	13,923	27,846	31,855	31,855	31,855
532325	65154	Registration	20	75	150	300	300	300
532325	65155	Registration	360	475	950	425	425	425
532332	65154	Mileage	138	531	1,062	500	675	675
532332	65155	Mileage	2,606	2,069	4,137	2,500	2,500	2,500
532336	65154	Lodging	90	90	180	-	90	90
532336	65155	Lodging	-	90	180	-	2,500	2,500
533225	65155	Telephone & Fax	3,616	1,425	2,851	-	2,851	2,851
543951	65154	Year End Allocation	(1,057)	(3,358)	(6,716)	(3,016)	(4,682)	(4,682)
543951	65155	Year End Allocation	-	(18,208)	(36,416)	-	-	-
543954	65154	Overhead Allocation	8,813	11,163	22,327	7,563	23,356	23,356

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
543954	65155	Overhead Allocation	49,812	18,890	37,780	39,365	36,752	36,752
555103	65163	Respite Care 103	5,456	4,918	9,837	60,000	12,000	12,000
555110	65159	Daily Living Skills 110	-	998	1,995	-	1,000	1,000
555126	65159	Home Modifications 112.56	2,000	-	-	-	-	-
555126	65163	Home Modifications 112.56	4,074	-	-	-	5,000	5,000
555147	65159	Supportive Home Care Hours	49,624	27,859	55,717	95,000	40,000	40,000
555147	65163	Supportive Home Care Hours	9,524	5,204	10,409	5,000	15,000	15,000
555402	65155	Home Delivered Meals	202,723	87,635	175,269	209,408	207,773	207,773
555408	65154	Community Awareness	2,052	2,327	2,327	2,000	2,000	2,000
555421	65154	FeilFort	7,468	5,398	10,796	11,077	13,603	13,603
555422	65154	FeilJeff	514	851	1,701	-	2,145	2,145
555423	65154	FeilLM	-	289	578	-	728	728
555424	65154	FeilPalm	58	261	522	-	658	658
555425	65154	FeilWttn	10,674	6,532	13,064	16,215	16,461	16,461
593391	65155	Prior Year Expenditures	-	600	1,220	-	-	-
OPERATING EXPENDITURES			392,036	179,964	357,624	482,022	419,134	419,134
EXPENDITURES TOTAL			600,439	280,041	557,756	671,639	625,061	625,061
REVENUES			517,272	146,361	374,085	427,641	415,662	415,662
EXPENDITURES			600,439	280,041	557,756	671,639	625,061	625,061
TOTAL BUSINESS UNIT-62693000-Age-NONR Comm Livin			83,167	133,680	183,671	243,998	209,399	209,399

62694000-Age-NONR Invest & Assess

REVENUES								
421001	65158	State Aid	25,025	8,330	25,025	25,025	25,025	25,025
455402	65158	Counseling - Medicare	-	-	-	5,000	-	-
REVENUES TOTAL			25,025	8,330	25,025	30,025	25,025	25,025
EXPENDITURES								
511110	65158	Salary-Permanent Regular	9,357	129	257	-	-	-
511210	65158	Wages-Regular	126,631	57,937	115,874	62,706	136,696	136,696
511220	65158	Wages-Overtime	1,581	1,291	2,583	-	-	-
511240	65158	Wages-Temporary	4,790	1,124	2,248	-	-	-
SALARIES TOTAL			142,358	60,481	120,962	62,706	136,696	136,696
512141	65158	Social Security	10,673	4,433	8,867	4,672	10,295	10,295
512142	65158	Retirement (Employer)	8,242	4,036	8,073	4,264	9,876	9,876
512144	65158	Health Insurance	20,821	21,938	43,875	10,300	46,720	46,720
512145	65158	Life Insurance	26	14	27	12	29	29
512151	65158	HSA Contribution	1,238	-	-	-	1,938	1,938
512173	65158	Dental Insurance	1,510	537	1,073	810	1,620	1,620
FRINGE TOTAL			42,511	30,958	61,915	20,058	70,478	70,478
TOTAL SALARIES AND FRINGES			184,869	91,438	182,877	82,764	207,174	207,174
531319	65158	Other Operating Supplies	-	-	-	400	-	-
531326	65158	Advertising	56	5	10	-	-	-
532325	65158	Registration	-	-	-	300	300	300
532332	65158	Mileage	43	54	107	126	130	130
543951	65158	Year End Allocation	(37,812)	(9,907)	(19,813)	(35,284)	(51,917)	(51,917)
543954	65158	Overhead Allocation	30,077	13,746	25,491	17,499	25,761	25,761
OPERATING EXPENDITURES			(7,635)	3,898	5,795	(16,959)	(25,726)	(25,726)
EXPENDITURES TOTAL			177,234	95,336	188,672	65,805	181,448	181,448
REVENUES			25,025	8,330	25,025	30,025	25,025	25,025
EXPENDITURES			177,234	95,336	188,672	65,805	181,448	181,448
TOTAL BUSINESS UNIT-62694000-Age-NONR Invest & Ass			152,209	87,006	163,647	35,780	156,423	156,423

63020000-BH-A MH

REVENUES								
421001	65011	State Aid	26,128	9,169	24,223	27,325	26,128	26,128
REVENUES TOTAL			26,128	9,169	24,223	27,325	26,128	26,128

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
REVENUES			26,128	9,169	24,223	27,325	26,128	26,128
TOTAL BUSINESS UNIT-63020000-BH-A MH			26,128	9,169	24,223	27,325	26,128	26,128

63020011-BH-A MH Comm Aides

REVENUES								
421001	65043	State Aid	97,608	32,536	97,609	97,609	97,609	97,609
421001	65044	State Aid	-	-	(675)	-	5,000	5,000
421022	65000	Basic County Allocation	1,967,487	1,954,014	1,954,014	1,954,014	1,954,014	1,954,014
421022	65044	Basic County Allocation	7,214	-	-	-	-	-
REVENUES TOTAL			2,072,309	1,986,550	2,050,948	2,051,623	2,056,623	2,056,623
EXPENDITURES								
535360	65003	Repair & Maintenance	3,300	1,075	2,150	1,000	1,000	1,000
557220	65003	Utilities	7,293	3,688	7,376	7,500	7,500	7,500
557242	65003	Repairs & Maintenance	110	205	410	500	500	500
557320	65003	Furnishings	797	-	-	1,000	700	700
557321	65003	Food House/Supplies	19,546	12,630	25,260	20,000	25,000	25,000
OPERATING EXPENDITURES			31,046	17,598	35,196	30,000	34,700	34,700
EXPENDITURES TOTAL			31,046	17,598	35,196	30,000	34,700	34,700
REVENUES			2,072,309	1,986,550	2,050,948	2,051,623	2,056,623	2,056,623
EXPENDITURES			31,046	17,598	35,196	30,000	34,700	34,700
TOTAL BUSINESS UNIT-63020011-BH-A MH Comm Aides			(2,041,263)	(1,968,952)	(2,015,752)	(2,021,623)	(2,021,923)	(2,021,923)

63020911-BH-A MH Non Reportable

REVENUES								
421058	65000	State Aid - Prior Year	21,416	-	-	-	-	-
453100	65000	Prior Year Public Charges	8,334	(5,146)	(5,146)	-	-	-
453100	65025	Prior Year Public Charges	(6,043)	(338)	(675)	-	-	-
455011	65000	Client Reimbursements-PY	58	512	512	244	58	58
455412	65027	WIMCR	706,619	6,913	650,000	225,000	900,000	900,000
455425	65025	MA Prior Year Revenue	297	-	-	-	-	-
485100	66001	Donations - Unrestricted	370	66	-	-	-	-
485204	66002	Donations - Human Service	303	2,663	-	-	-	-
485204	66003	Donations - Human Service	303	-	-	-	-	-
486004	65000	Miscellaneous Revenue	3,214	-	-	-	-	-
REVENUES TOTAL			734,872	4,671	644,691	225,244	900,058	900,058
EXPENDITURES								
531344	66001	Donation	104	-	-	-	-	-
531344	66002	Donation	196	535	-	-	-	-
OPERATING EXPENDITURES			300	535	-	-	-	-
EXPENDITURES TOTAL			300	535	-	-	-	-
REVENUES			734,872	4,671	644,691	225,244	900,058	900,058
EXPENDITURES			300	535	-	-	-	-
TOTAL BUSINESS UNIT-63020911-BH-A MH Non Reportable			(734,572)	(4,136)	(644,691)	(225,244)	(900,058)	(900,058)

63021411-BH-A MH Supp Home Care

EXPENDITURES								
553104	65063	Supervised Apartment	27,234	16,109	32,663	58,000	36,000	36,000
OPERATING EXPENDITURES			27,234	16,109	32,663	58,000	36,000	36,000
EXPENDITURES TOTAL			27,234	16,109	32,663	58,000	36,000	36,000
EXPENDITURES			27,234	16,109	32,663	58,000	36,000	36,000
TOTAL BUSINESS UNIT-63021411-BH-A MH Supp Home Care			27,234	16,109	32,663	58,000	36,000	36,000

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
63022011-BH-A MH Access Outreach & Prev								
REVENUES								
421001	65004	State Aid	20,000	20,000	20,000	-	20,000	20,000
421001	65010	State Aid	16,343	2,496	2,496	15,757	26,128	26,128
421001	65035	State Aid	34,636	15,054	15,054	39,348	56,835	56,835
484001	65000	Insurance Recovery	-	-	-	129,651	-	-
REVENUES TOTAL			70,979	37,550	37,550	184,756	102,963	102,963
EXPENDITURES								
511110	65000	Salary-Permanent Regular	132,763	149,196	298,392	298,763	400,829	400,829
511110	65011	Salary-Permanent Regular	966	-	-	-	-	-
511210	65000	Wages-Regular	1,221,987	679,295	1,238,590	1,574,363	1,697,698	1,697,698
511210	65004	Wages-Regular	797	1,082	1,082	-	-	-
511210	65011	Wages-Regular	1,963	-	-	-	-	-
511220	65000	Wages-Overtime	16,889	96	193	-	-	-
511330	65000	Wages-Longevity Pay	759	-	838	838	945	945
SALARIES TOTAL			1,376,123	829,669	1,539,095	1,873,964	2,099,472	2,099,472
512141	65000	Social Security	99,858	59,072	118,144	132,978	153,964	153,964
512141	65004	Social Security	59	75	75	-	-	-
512141	65011	Social Security	209	-	-	-	-	-
512142	65000	Retirement (Employer)	88,498	55,086	110,172	126,111	150,074	150,074
512142	65004	Retirement (Employer)	52	74	74	-	-	-
512142	65011	Retirement (Employer)	190	-	-	-	-	-
512144	65000	Health Insurance	286,072	207,015	414,029	464,501	471,176	471,176
512144	65004	Health Insurance	223	399	399	-	-	-
512144	65011	Health Insurance	994	-	-	-	-	-
512145	65000	Life Insurance	185	107	215	199	271	271
512145	65004	Life Insurance	0	0	-	-	-	-
512145	65011	Life Insurance	1	-	-	-	-	-
512151	65000	HSA Contribution	12,347	-	-	-	20,132	20,132
512151	65011	HSA Contribution	71	-	-	-	-	-
512153	65000	HRA Contribution	-	969	215	-	-	-
512173	65000	Dental Insurance	15,734	9,948	19,896	23,040	24,316	24,316
512173	65004	Dental Insurance	8	17	17	-	-	-
512173	65011	Dental Insurance	45	-	-	-	-	-
FRINGE TOTAL			504,546	332,761	663,236	746,829	819,935	819,935
TOTAL SALARIES AND FRINGES			1,880,669	1,162,430	2,202,331	2,620,792	2,919,407	2,919,407
521217	65000	Psychiatric	345,425	177,948	355,895	353,830	352,819	352,819
529160	65000	Interpreter Fee	29,131	17,252	34,503	20,000	30,000	30,000
529299	65000	Purchase Care & Services	139,883	54,728	109,457	60,000	80,000	80,000
529299	65004	Purchase Care & Services	4,000	5,000	5,000	-	5,000	5,000
529299	65010	Purchase Care & Services	8,221	2,496	2,496	-	10,371	10,371
529299	65035	Purchase Care & Services	19,474	7,548	7,548	7,870	11,367	11,367
529299	65044	Purchase Care & Services	14,557	-	-	-	-	-
531303	65000	Computer Equipmt & Software	613	630	1,260	500	500	500
531303	65044	Computer Equipmt & Software	30,240	-	-	-	-	-
531312	65000	Office Supplies	315	151	302	500	500	500
531313	65000	Printing & Duplicating	6,547	493	987	1,000	1,000	1,000
531319	65000	Other Operating Supplies	1,628	50	100	1,000	-	-
531319	65044	Other Operating Supplies	2,120	-	-	-	-	-
531326	65000	Advertising	1,149	433	867	-	-	-
531349	65000	Other Operating Expenses	-	1,000	2,000	-	1,000	1,000
531355	65000	Client Costs	12,329	2,010	4,021	10,000	4,000	4,000
531355	65010	Client Costs	171,539	259,096	518,273	219,377	100,000	100,000
531355	65011	Client Costs	2,199	3,275	3,275	-	9,600	9,600
532325	65000	Registration	35,521	13,360	26,720	22,500	22,500	22,500
532325	65011	Registration	-	-	6,856	-	-	-
532325	65035	Registration	2,623	3,283	3,283	-	-	-
532325	65044	Registration	33,315	-	-	-	5,000	5,000
532332	65000	Mileage	1,763	1,050	2,101	3,000	3,000	3,000
532336	65000	Lodging	90	559	1,117	-	-	-
543951	65000	Year End Allocation	(23,818)	(11,830)	(23,660)	(51,478)	(15,000)	(15,000)
543951	65004	Year End Allocation	19,240	11,830	11,830	-	15,000	15,000
543951	65010	Year End Allocation	1,274	-	-	-	-	-
543951	65011	Year End Allocation	(1,274)	-	-	-	-	-
543951	65035	Year End Allocation	4,578	-	-	31,478	45,468	45,468
543954	65000	Overhead Allocation	344,460	230,754	451,507	365,196	429,347	429,347
543954	65004	Overhead Allocation	198	268	268	-	-	-

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
543954	65011	Overhead Allocation	785	-	-	-	-	-
554560	65035	AODA Womens Treatment	7,962	4,223	4,223	-	-	-
555103	65011	Respite Care 103	-	-	13,732	-	-	-
555408	65011	Community Awareness	20,280	360	360	27,325	16,528	16,528
555507	65010	Counseling/Therapeutic Rescs	6,848	-	15,757	15,757	15,757	15,757
591519	65000	Other Insurance	-	1,397	2,793	-	1,400	1,400
		OPERATING EXPENDITURES	1,243,214	787,365	1,562,871	1,087,854	1,145,157	1,145,157
		EXPENDITURES TOTAL	3,123,883	1,949,795	3,765,202	3,708,646	4,064,564	4,064,564
		REVENUES	70,979	37,550	37,550	184,756	102,963	102,963
		EXPENDITURES	3,123,883	1,949,795	3,765,202	3,708,646	4,064,564	4,064,564
TOTAL BUSINESS UNIT-63022011-BH-A MH Access Outre:			3,052,904	1,912,245	3,727,652	3,523,891	3,961,601	3,961,601

63023011-BH-A MH Comm Living

REVENUES								
421001	65030	State Aid	12,275	4,046	14,101	10,000	15,000	15,000
455017	65000	Care Wisc Protective Payee	2,519	5,590	11,180	1,600	2,519	2,519
455108	65000	Protect Payee User Fee	5,222	2,196	4,392	5,256	5,222	5,222
455401	65000	Insurance	429,840	233,892	517,784	630,276	724,818	724,818
455402	65000	Counseling - Medicare	19,816	13,212	26,930	50,000	35,000	35,000
455403	65000	Counseling - Medical Assist	125,982	51,509	138,559	150,000	175,000	175,000
455404	65000	Counseling - Private Pay	28,375	10,752	21,505	33,779	28,375	28,375
455405	65000	Delinquent Accts Counseling	31,968	17,882	17,882	48,641	35,765	35,765
455410	65000	MA Case Management	6,885	(279)	(5,761)	8,400	8,400	8,400
455412	65000	WIMCR	791,691	22,821	667,000	667,000	780,308	780,308
455425	65000	MA Prior Year Revenue	1,608	(1,035)	(1,035)	-	-	-
485200	65000	Donations Restricted	100,000	1,500	89,500	88,000	-	-
485200	65034	Donations Restricted	2,772	-	-	-	-	-
		REVENUES TOTAL	1,558,953	362,086	1,502,037	1,692,952	1,810,406	1,810,406
EXPENDITURES								
511210	65034	Wages-Regular	38	-	-	-	-	-
		SALARIES TOTAL	38	-	-	-	-	-
512141	65034	Social Security	3	-	-	-	-	-
512142	65034	Retirement (Employer)	2	-	-	-	-	-
512144	65034	Health Insurance	9	-	-	-	-	-
512173	65034	Dental Insurance	1	-	-	-	-	-
		FRINGE TOTAL	16	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	54	-	-	-	-	-
531319	65034	Other Operating Supplies	2,710	-	-	-	-	-
543954	65034	Overhead Allocation	9	-	-	-	-	-
553104	65000	Supervised Apartment	53,216	23,849	47,698	49,080	49,080	49,080
553202	65000	Adult Family Home 202	80,300	39,820	79,640	82,800	81,600	81,600
553561	65000	CBRF 506.61 - 5-8 Beds	10,013	-	-	15,000	-	-
553999	65000	Room & Board Payments	125,230	78,477	156,954	125,000	161,134	161,134
553999	65030	Room & Board Payments	12,903	12,601	14,101	10,000	15,000	15,000
555103	65000	Respite Care 103	26,923	13,732	-	25,000	15,000	15,000
555911	65000	Drug Screens	960	43	85	-	-	-
555912	65000	Medical Outpatient	3,149	1,335	2,670	3,155	3,149	3,149
555913	65000	Prescriptions	11,321	4,668	9,337	15,000	15,000	15,000
555914	65000	Psych Evaluations	91,001	56,310	101,985	125,000	100,000	100,000
593391	65000	Prior Year Expenditures	14,536	13,906	13,906	-	-	-
		OPERATING EXPENDITURES	432,270	244,741	426,376	450,035	439,963	439,963
		EXPENDITURES TOTAL	432,324	244,741	426,376	450,035	439,963	439,963
		REVENUES	1,558,953	362,086	1,502,037	1,692,952	1,810,406	1,810,406
		EXPENDITURES	432,324	244,741	426,376	450,035	439,963	439,963
TOTAL BUSINESS UNIT-63023011-BH-A MH Comm Living			(1,126,630)	(117,346)	(1,075,661)	(1,242,918)	(1,370,443)	(1,370,443)

63025011-BH-A MH Community Support Prog

REVENUES

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
455016	65025	Care Wisc Case Management	234,523	123,242	292,483	312,000	432,000	432,000
455403	65027	Counseling - Medical Assist	3,188,485	609,029	4,142,886	4,820,930	5,396,240	5,396,240
455403	65063	Counseling - Medical Assist	59,573	10,578	63,651	60,000	88,000	88,000
455411	65025	MA Community Support	441,674	152,914	468,743	666,000	695,726	695,726
455412	65063	WIMCR	188,613	-	177,053	120,000	220,078	220,078
455425	65027	MA Prior Year Revenue	(9,749)	(17,807)	(17,807)	-	-	-
455425	65063	MA Prior Year Revenue	-	409	-	-	-	-
486004	65027	Miscellaneous Revenue	3,114	-	-	-	-	-
REVENUES TOTAL			4,106,232	878,365	5,127,418	5,978,930	6,832,044	6,832,044
EXPENDITURES								
511110	65025	Salary-Permanent Regular	189,008	134,529	269,058	352,356	298,495	298,495
511110	65027	Salary-Permanent Regular	340,616	193,300	386,660	360,425	366,561	366,561
511110	65063	Salary-Permanent Regular	80	-	-	-	-	-
511210	65025	Wages-Regular	871,390	466,997	933,994	924,963	1,057,452	1,057,452
511210	65027	Wages-Regular	1,524,012	837,239	1,674,478	2,380,091	2,552,072	2,552,072
511210	65063	Wages-Regular	1,657	699	1,399	-	-	-
511220	65025	Wages-Overtime	154	85	170	-	-	-
511220	65027	Wages-Overtime	4,916	800	1,599	-	-	-
511240	65027	Wages-Temporary	5,519	6,471	12,941	-	-	-
511330	65025	Wages-Longevity Pay	874	-	-	874	964	964
511330	65027	Wages-Longevity Pay	682	7,921	15,842	1,337	1,242	1,242
SALARIES TOTAL			2,938,907	1,648,041	3,296,141	4,020,046	4,276,786	4,276,786
512141	65025	Social Security	78,245	43,008	86,016	92,357	98,318	98,318
512141	65027	Social Security	137,494	75,671	151,341	197,221	214,692	214,692
512141	65063	Social Security	129	52	104	-	-	-
512142	65025	Retirement (Employer)	68,660	40,085	80,169	86,922	95,731	95,731
512142	65027	Retirement (Employer)	121,823	68,195	136,390	181,817	207,064	207,064
512142	65063	Retirement (Employer)	113	48	95	-	-	-
512144	65025	Health Insurance	172,545	149,919	299,839	264,968	277,130	277,130
512144	65027	Health Insurance	338,260	204,029	408,059	653,503	663,840	663,840
512144	65063	Health Insurance	220	49	98	-	-	-
512145	65025	Life Insurance	309	189	377	325	355	355
512145	65027	Life Insurance	395	205	410	473	557	557
512145	65063	Life Insurance	1	0	1	-	-	-
512151	65025	HSA Contribution	7,525	-	-	-	12,113	12,113
512151	65027	HSA Contribution	17,806	-	-	-	23,742	23,742
512151	65063	HSA Contribution	29	-	-	-	-	-
512153	65025	HRA Contribution	-	4,729	9,457	-	-	-
512173	65025	Dental Insurance	10,551	7,007	14,014	14,652	14,064	14,064
512173	65027	Dental Insurance	19,282	11,046	22,093	32,480	34,934	34,934
512173	65063	Dental Insurance	10	1	2	-	-	-
FRINGE TOTAL			973,399	604,232	1,208,465	1,524,719	1,642,540	1,642,540
TOTAL SALARIES AND FRINGES			3,912,306	2,252,274	4,504,606	5,544,765	5,919,326	5,919,326
521217	65025	Psychiatric	41,615	25,840	51,680	41,000	51,307	51,307
521217	65027	Psychiatric	32,062	18,148	36,295	33,866	35,700	35,700
529160	65025	Interpreter Fee	-	-	-	1,000	-	-
529160	65027	Interpreter Fee	728	803	1,605	500	500	500
529299	65027	Purchase Care & Services	4,407	-	-	2,000	-	-
531250	65025	Consumer Per Diems	500	-	-	600	600	600
531250	65027	Consumer Per Diems	450	-	-	-	-	-
531312	65025	Office Supplies	530	454	907	100	500	500
531312	65027	Office Supplies	121	197	395	-	-	-
531313	65025	Printing & Duplicating	192	339	679	1,000	1,000	1,000
531313	65027	Printing & Duplicating	197	94	188	750	750	750
531319	65025	Other Operating Supplies	309	421	842	250	250	250
531319	65027	Other Operating Supplies	609	569	1,138	-	-	-
531326	65025	Advertising	422	175	350	500	500	500
531326	65027	Advertising	2,798	518	1,036	3,370	2,500	2,500
531349	65025	Other Operating Expenses	1,861	614	1,227	1,000	750	750
531349	65027	Other Operating Expenses	-	22	43	-	-	-
531355	65025	Client Costs	639	1,883	3,766	2,000	2,000	2,000
531355	65027	Client Costs	14,874	8,211	16,423	10,000	15,000	15,000
532325	65025	Registration	10,399	2,653	-	3,600	5,000	5,000
532325	65027	Registration	13,807	3,827	-	10,000	12,000	12,000
532332	65025	Mileage	23,683	11,681	23,362	10,000	25,000	25,000
532332	65027	Mileage	13,865	9,294	18,526	16,000	18,000	18,000
532336	65025	Lodging	-	-	-	1,000	-	-
532336	65027	Lodging	524	-	-	300	300	300

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
543951	65027	Year End Allocation	-	-	-	(86,400)	-	-
543954	65025	Overhead Allocation	259,086	157,122	298,245	273,897	309,130	309,130
543954	65027	Overhead Allocation	487,042	281,990	563,979	647,918	745,861	745,861
555107	65000	Specialized Transportation	54,985	35,865	71,729	65,000	65,000	65,000
555507	65027	Counseling/Therapeutic Rescs	712,252	423,808	1,227,616	329,075	1,125,000	1,125,000
555509	65025	Community Support	109,112	30,423	60,847	55,228	60,518	60,518
593391	65027	Prior Year Expenditures	-	62,040	62,040	-	-	-
		OPERATING EXPENDITURES	1,787,067	1,076,989	2,442,918	1,423,554	2,477,166	2,477,166
		EXPENDITURES TOTAL	5,699,373	3,329,263	6,947,524	6,968,319	8,396,492	8,396,492
		REVENUES	4,106,232	878,365	5,127,418	5,978,930	6,832,044	6,832,044
		EXPENDITURES	5,699,373	3,329,263	6,947,524	6,968,319	8,396,492	8,396,492
TOTAL BUSINESS UNIT-63025011-BH-A MH Community S			1,593,141	2,450,898	1,820,106	989,389	1,564,448	1,564,448

63027011-BH-A MH Community Resid Serv

REVENUES

455209	65000	Room And Board Collections	87,559	30,686	61,371	110,000	87,559	87,559
455424	65003	MA Emergency Mh	102,192	27,890	167,338	157,500	189,000	189,000
455425	65003	MA Prior Year Revenue	66	-	-	-	-	-
455511	65003	Inpatient Services	465	475	950	1,000	1,000	1,000

REVENUES TOTAL

190,283	59,050	229,659	268,500	277,559	277,559
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EXPENDITURES

511110	65003	Salary-Permanent Regular	74,882	38,450	76,900	78,132	80,572	80,572
511210	65003	Wages-Regular	201,345	117,876	235,753	301,702	320,494	320,494
511220	65003	Wages-Overtime	15,379	2,839	5,678	-	-	-
511330	65003	Wages-Longevity Pay	700	-	-	700	746	746
		SALARIES TOTAL	292,306	159,165	318,331	380,533	401,813	401,813

512141	65003	Social Security	21,242	11,426	22,852	26,685	30,599	30,599
512142	65003	Retirement (Employer)	18,576	10,823	21,647	22,320	28,135	28,135
512144	65003	Health Insurance	89,131	56,490	112,979	114,106	126,355	126,355
512145	65003	Life Insurance	174	96	191	146	199	199
512151	65003	HSA Contribution	625	-	-	-	5,330	5,330
512173	65003	Dental Insurance	4,546	2,466	4,932	5,520	6,036	6,036
		FRINGE TOTAL	134,294	81,300	162,601	168,776	196,654	196,654

TOTAL SALARIES AND FRINGES

426,600	240,466	480,932	549,309	598,467	598,467
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531313	65003	Printing & Duplicating	555	-	-	250	250	250
531319	65003	Other Operating Supplies	466	-	-	-	-	-
531324	65003	Membership Dues	791	-	-	-	791	791
531326	65003	Advertising	537	-	-	1,000	500	500
532325	65003	Registration	999	-	-	3,500	3,500	3,500
532332	65003	Mileage	-	-	-	450	450	450
543954	65063	Overhead Allocation	629	273	545	-	-	-
553202	65063	Adult Family Home 202	40,632	20,376	40,752	89,032	42,000	42,000
553561	65063	CBRF 506.61 - 5-8 Beds	299,016	154,605	332,408	172,000	312,300	312,300
		OPERATING EXPENDITURES	343,625	175,254	373,705	266,232	359,791	359,791

EXPENDITURES TOTAL

770,225	415,720	854,637	815,541	958,258	958,258
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REVENUES

190,283	59,050	229,659	268,500	277,559	277,559
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EXPENDITURES

770,225	415,720	854,637	815,541	958,258	958,258
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TOTAL BUSINESS UNIT-63027011-BH-A MH Community R			579,942	356,669	624,978	547,041	680,698	680,698
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63028011-BH-A MH Community Treatment

REVENUES

421001	63007	State Aid	-	5,312	22,092	800,000	145,000	145,000
421001	63008	State Aid	-	7,696	578,737	827,737	498,000	498,000
421001	65008	State Aid	8,137	24,716	30,277	100,000	-	-
453100	65007	Prior Year Public Charges	333	-	-	-	-	-
455401	65007	Insurance	3,826	3,552	7,104	25,000	15,000	15,000
455401	65008	Insurance	1,976	59	119	19,865	-	-
455424	63008	MA Emergency Mh	-	-	-	6,240	146,000	146,000

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
455424	65007	MA Emergency Mh	134,340	22,876	89,028	234,437	185,000	185,000
455425	65007	MA Prior Year Revenue	9,584	-	-	10,000	10,000	10,000
455511	63008	Inpatient Services	-	-	-	26,280	730,000	730,000
REVENUES TOTAL			158,196	64,211	727,357	2,049,559	1,729,000	1,729,000
EXPENDITURES								
511110	63008	Salary-Permanent Regular	-	-	-	9,546	9,546	9,546
511110	65007	Salary-Permanent Regular	105,914	52,457	104,914	108,004	104,461	104,461
511210	63008	Wages-Regular	-	-	-	49,828	49,828	49,828
511210	65007	Wages-Regular	617,557	286,556	593,113	715,060	698,317	698,317
511210	65008	Wages-Regular	-	-	-	61,404	-	-
511220	65007	Wages-Overtime	61,479	15,213	30,425	64,810	-	-
511330	65007	Wages-Longevity Pay	1,450	-	-	1,450	1,125	1,125
SALARIES TOTAL			786,401	354,226	728,452	1,010,102	863,277	863,277
512141	63008	Social Security	-	-	-	4,678	4,678	4,678
512141	65007	Social Security	57,981	25,333	50,665	64,478	62,638	62,638
512141	65008	Social Security	-	-	-	4,332	-	-
512142	63008	Retirement (Employer)	-	-	-	4,070	4,070	4,070
512142	65007	Retirement (Employer)	50,446	24,087	48,175	58,278	59,165	59,165
512142	65008	Retirement (Employer)	-	-	-	4,175	-	-
512144	63008	Health Insurance	-	-	-	12,360	12,360	12,360
512144	65007	Health Insurance	153,192	98,330	196,659	178,126	230,794	230,794
512144	65008	Health Insurance	-	-	-	22,821	-	-
512145	63008	Life Insurance	-	-	-	26	26	26
512145	65007	Life Insurance	325	162	325	306	235	235
512145	65008	Life Insurance	-	-	-	12	-	-
512151	63008	HSA Contribution	-	-	-	490	-	-
512151	65007	HSA Contribution	6,069	-	2,305	-	10,175	10,175
512153	65007	HRA Contribution	-	2,305	-	-	-	-
512173	63008	Dental Insurance	-	-	-	710	710	710
512173	65007	Dental Insurance	8,796	4,888	9,777	9,570	10,846	10,846
512173	65008	Dental Insurance	-	-	-	1,104	-	-
FRINGE TOTAL			276,808	155,105	307,906	365,536	395,696	395,696
TOTAL SALARIES AND FRINGES			1,063,209	509,331	1,036,358	1,375,638	1,258,973	1,258,973
529160	65007	Interpreter Fee	-	1,908	3,817	-	-	-
529299	63007	Purchase Care & Services	-	9,957	19,914	647,963	25,000	25,000
529299	63008	Purchase Care & Services	-	-	-	-	1,130,507	1,130,507
529299	65007	Purchase Care & Services	16,704	133	266	-	-	-
529299	65008	Purchase Care & Services	-	10,000	10,000	-	-	-
531303	63007	Computer Equipmt & Software	-	-	-	22,272	-	-
531303	63008	Computer Equipmt & Software	-	-	-	31,501	-	-
531303	65008	Computer Equipmt & Software	2,700	8,100	8,100	10,800	-	-
531312	65007	Office Supplies	70	-	-	-	-	-
531313	65007	Printing & Duplicating	520	2,371	4,742	1,000	1,000	1,000
531319	63007	Other Operating Supplies	-	-	-	18,800	-	-
531319	63008	Other Operating Supplies	-	-	-	63,274	63,724	63,724
531319	65007	Other Operating Supplies	18	330	659	-	-	-
531326	65007	Advertising	892	-	-	500	500	500
531326	65008	Advertising	-	252	252	-	-	-
531355	65007	Client Costs	617	172	343	500	500	500
532325	63008	Registration	-	-	-	34,500	34,500	34,500
532325	65007	Registration	3,076	375	-	4,000	5,000	5,000
532332	63008	Mileage	-	-	-	-	1,500	1,500
532332	65007	Mileage	1,216	662	1,325	600	1,200	1,200
532336	65007	Lodging	196	-	-	-	-	-
536532	63007	Building & Office Rental	-	-	-	80,400	80,000	80,000
543951	65007	Year End Allocation	(18,815)	(8,596)	(17,193)	-	-	-
543951	65008	Year End Allocation	27,025	11,926	11,926	-	-	-
543954	63008	Overhead Allocation	-	-	-	14,551	14,551	14,551
543954	65007	Overhead Allocation	180,345	89,369	170,739	159,469	165,431	165,431
543954	65008	Overhead Allocation	-	-	-	15,216	-	-
557220	63008	Utilities	-	-	-	23,000	23,000	23,000
557242	63007	Repairs & Maintenance	-	-	-	-	10,000	10,000
557242	63008	Repairs & Maintenance	-	579,826	578,737	528,000	-	-
557314	63008	Miscellaneous Equipment	-	-	-	58,723	-	-
557320	63007	Furnishings	-	-	2,178	30,565	5,000	5,000
557321	63007	Food House/Supplies	-	-	-	-	25,000	25,000
557321	63008	Food House/Supplies	-	-	-	25,000	25,000	25,000
OPERATING EXPENDITURES			214,563	706,784	795,805	1,770,634	1,611,413	1,611,413

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES TOTAL			1,277,772	1,216,115	1,832,163	3,146,273	2,870,386	2,870,386
REVENUES			158,196	64,211	727,357	2,049,559	1,729,000	1,729,000
EXPENDITURES			1,277,772	1,216,115	1,832,163	3,146,273	2,870,386	2,870,386
TOTAL BUSINESS UNIT-63028011-BH-A MH Community Tr			1,119,576	1,151,904	1,104,806	1,096,713	1,141,386	1,141,386

63029011-BH-A MH Inpatient & Institute

REVENUES								
455300	65000	Inpatient Insurance Collect	306,270	350,385	700,771	330,000	348,699	348,699
455511	65000	Inpatient Services	-	1,750	3,500	6,000	4,000	4,000
REVENUES TOTAL			306,270	352,135	704,271	336,000	352,699	352,699
EXPENDITURES								
521002	65000	Clearview Commission	1,246	-	-	1,188	909	909
554503	65000	Inpatient 503	188,231	127,200	254,400	230,000	230,000	230,000
554504	65000	Institute	996,829	747,355	1,494,710	885,000	1,018,435	1,018,435
554703	65000	Detoxification Hosp 703	104,167	40,449	80,898	55,000	60,000	60,000
OPERATING EXPENDITURES			1,290,474	915,004	1,830,008	1,171,188	1,309,344	1,309,344
EXPENDITURES TOTAL			1,290,474	915,004	1,830,008	1,171,188	1,309,344	1,309,344
REVENUES			306,270	352,135	704,271	336,000	352,699	352,699
EXPENDITURES			1,290,474	915,004	1,830,008	1,171,188	1,309,344	1,309,344
TOTAL BUSINESS UNIT-63029011-BH-A MH Inpatient & Ins			984,204	562,869	1,125,737	835,188	956,645	956,645

63029911-BH-A MH Allocated

EXPENDITURES								
543951	65003	Year End Allocation	-	-	-	-	(55,000)	(55,000)
543954	65003	Overhead Allocation	89,288	52,929	105,858	108,037	128,474	128,474
OPERATING EXPENDITURES			89,288	52,929	105,858	108,037	73,474	73,474
EXPENDITURES TOTAL			89,288	52,929	105,858	108,037	73,474	73,474
EXPENDITURES			89,288	52,929	105,858	108,037	73,474	73,474
TOTAL BUSINESS UNIT-63029911-BH-A MH Allocated			89,288	52,929	105,858	108,037	73,474	73,474

63032011-BH-A AODA Access Outr & Prev

REVENUES								
421023	65031	AODA Block Grant	109,299	20,493	109,299	109,299	109,299	109,299
REVENUES TOTAL			109,299	20,493	109,299	109,299	109,299	109,299
EXPENDITURES								
511210	65031	Wages-Regular	150	399	798	-	-	-
SALARIES TOTAL			150	399	798	-	-	-
512141	65031	Social Security	11	26	51	-	-	-
512142	65031	Retirement (Employer)	10	27	54	-	-	-
512144	65031	Health Insurance	60	220	440	-	-	-
512145	65031	Life Insurance	0	0	-	-	-	-
512173	65031	Dental Insurance	-	14	29	-	-	-
FRINGE TOTAL			81	287	574	-	-	-
TOTAL SALARIES AND FRINGES			230	686	1,372	-	-	-
521219	65031	Other Professional Serv	24,964	16,392	29,620	53,299	30,000	30,000
529299	65031	Purchase Care & Services	7,970	1,199	5,560	6,000	8,000	8,000
532325	65031	Registration	18,668	5,448	10,896	30,000	30,000	30,000
543951	65031	Year End Allocation	35,812	-	-	-	-	-
OPERATING EXPENDITURES			87,414	23,038	46,076	89,299	68,000	68,000
EXPENDITURES TOTAL			87,644	23,724	47,448	89,299	68,000	68,000

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		REVENUES	109,299	20,493	109,299	109,299	109,299	109,299
		EXPENDITURES	87,644	23,724	47,448	89,299	68,000	68,000
TOTAL BUSINESS UNIT-63032011-BH-A AODA Access Out			(21,655)	3,231	(61,851)	(20,000)	(41,299)	(41,299)

63033011-BH-A AODA Comm Living

REVENUES								
421001	65032	State Aid	76,718	35,208	52,027	147,105	100,285	100,285
421001	65038	State Aid	42	-	79,807	-	108,302	108,302
455401	65032	Insurance	30,033	19,853	39,706	25,000	43,518	43,518
455502	65000	OWI Surcharge	79,184	40,399	80,797	82,748	79,184	79,184
455503	65000	IDP Assessments	92,789	45,646	103,292	106,565	92,789	92,789
REVENUES TOTAL			278,766	141,106	355,629	361,418	424,077	424,077
EXPENDITURES								
511110	65038	Salary-Permanent Regular	-	-	44,695	-	-	-
511210	65032	Wages-Regular	52,551	33,733	67,466	85,460	84,053	84,053
511210	65038	Wages-Regular	-	22,348	-	-	55,378	55,378
511330	65032	Wages-Longevity Pay	-	-	-	315	-	-
SALARIES TOTAL			52,551	56,080	112,161	85,775	139,431	139,431
512141	65032	Social Security	3,650	2,581	5,161	6,372	6,430	6,430
512141	65038	Social Security	-	1,677	3,354	-	4,184	4,184
512142	65032	Retirement (Employer)	3,419	2,294	4,588	5,833	5,542	5,542
512142	65038	Retirement (Employer)	-	1,520	3,039	-	3,821	3,821
512144	65032	Health Insurance	13,199	-	-	10,300	-	-
512144	65038	Health Insurance	-	4,358	8,716	-	9,556	9,556
512145	65032	Life Insurance	0	-	-	42	-	-
512145	65038	Life Insurance	-	7	15	-	15	15
512151	65032	HSA Contribution	789	-	-	-	-	-
512151	65038	HSA Contribution	-	-	-	-	485	485
512173	65032	Dental Insurance	722	451	902	516	1,104	1,104
512173	65038	Dental Insurance	-	162	324	-	516	516
<bfringe b="" total<=""></bfringe>			21,779	13,050	26,099	23,062	31,652	31,652
TOTAL SALARIES AND FRINGES			74,330	69,130	138,260	108,838	171,083	171,083
529299	65032	Purchase Care & Services	33,493	12,011	24,023	40,000	25,000	25,000
531326	65038	Advertising	42	16	31	-	-	-
531355	65032	Client Costs	-	2,360	4,720	-	-	-
532325	65032	Registration	700	400	800	1,500	1,500	1,500
532325	65038	Registration	-	200	400	-	-	-
532332	65038	Mileage	-	193	386	-	-	-
543951	65031	Year End Allocation	-	-	33,251	20,000	21,299	21,299
543951	65032	Year End Allocation	-	(9,602)	(19,205)	-	-	-
543954	65032	Overhead Allocation	11,863	-	-	15,216	17,174	17,174
543954	65038	Overhead Allocation	-	7,340	14,679	-	17,174	17,174
553561	65031	CBRF 506.61 - 5-8 Beds	1,393	7,494	14,987	-	-	-
553561	65032	CBRF 506.61 - 5-8 Beds	1,929	-	-	-	-	-
554560	65031	AODA Womens Treatment	20,262	6,806	13,613	-	20,000	20,000
555913	65032	Prescriptions	2,058	1,222	2,444	2,000	3,000	3,000
OPERATING EXPENDITURES			71,739	28,439	90,129	78,716	105,147	105,147
EXPENDITURES TOTAL			146,069	97,570	228,389	187,554	276,230	276,230
REVENUES			278,766	141,106	355,629	361,418	424,077	424,077
EXPENDITURES			146,069	97,570	228,389	187,554	276,230	276,230
TOTAL BUSINESS UNIT-63033011-BH-A AODA Comm Living			(132,697)	(43,536)	(127,240)	(173,864)	(147,847)	(147,847)

63037011-BH-A AODA Community Resid Serv

REVENUES								
455508	65000	AODA Detox	5,659	764	1,528	3,304	1,528	1,528
REVENUES TOTAL			5,659	764	1,528	3,304	1,528	1,528
REVENUES			5,659	764	1,528	3,304	1,528	1,528

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL BUSINESS UNIT-63037011-BH-A AODA Community			5,659	764	1,528	3,304	1,528	1,528
63038011-BH-A AODA Comm Treatment								
REVENUES								
455023	65000	DOC AODA Group	27,348	11,024	22,048	26,818	27,348	27,348
REVENUES TOTAL			27,348	11,024	22,048	26,818	27,348	27,348
REVENUES			27,348	11,024	22,048	26,818	27,348	27,348
TOTAL BUSINESS UNIT-63038011-BH-A AODA Comm Tre			27,348	11,024	22,048	26,818	27,348	27,348
64025011-BH-C MH Commnty Support								
EXPENDITURES								
511110	63027	Salary-Permanent Regular	26,602	11,652	23,303	14,146	12,822	12,822
511210	63027	Wages-Regular	65,926	8,656	17,311	52,121	56,402	56,402
511220	63027	Wages-Overtime	436	-	-	-	-	-
SALARIES TOTAL			92,964	20,307	40,614	66,267	69,225	69,225
512141	63027	Social Security	6,702	1,350	2,700	4,697	5,093	5,093
512142	63027	Retirement (Employer)	5,792	1,364	2,728	4,506	5,003	5,003
512144	63027	Health Insurance	16,453	6,625	13,251	13,359	21,024	21,024
512145	63027	Life Insurance	10	3	6	11	11	11
512151	63027	HSA Contribution	1,736	-	-	-	4,845	4,845
512173	63027	Dental Insurance	939	290	580	652	994	994
FRINGE TOTAL			31,634	9,632	19,265	23,225	36,969	36,969
TOTAL SALARIES AND FRINGES			124,597	29,939	59,879	89,492	106,194	106,194
531303	63027	Computer Equipmt & Software	-	468	936	-	-	-
531319	63027	Other Operating Supplies	31	-	-	-	-	-
531326	63027	Advertising	-	117	234	-	250	250
531349	63027	Other Operating Expenses	153	-	-	-	-	-
531355	63027	Client Costs	8	-	-	-	-	-
532325	63027	Registration	3,893	70	140	3,000	2,000	2,000
532332	63027	Mileage	4,826	1,744	3,487	6,000	6,000	6,000
532336	63027	Lodging	1,731	-	-	1,000	500	500
543951	63027	Year End Allocation	(35,812)	-	(33,251)	(61,169)	(66,767)	(66,767)
543954	63027	Overhead Allocation	22,731	5,729	11,459	13,695	18,033	18,033
OPERATING EXPENDITURES			(2,438)	8,128	(16,995)	(37,474)	(39,984)	(39,984)
EXPENDITURES TOTAL			122,160	38,067	42,884	52,018	66,210	66,210
EXPENDITURES			122,160	38,067	42,884	52,018	66,210	66,210
TOTAL BUSINESS UNIT-64025011-BH-C MH Commnty Su			122,160	38,067	42,884	52,018	66,210	66,210
64028011-BH-C MH Comm Treatment								
REVENUES								
421001	65044	State Aid	27,934	675	-	-	-	-
REVENUES TOTAL			27,934	675	-	-	-	-
REVENUES			27,934	675	-	-	-	-
TOTAL BUSINESS UNIT-64028011-BH-C MH Comm Treatm			27,934	675	-	-	-	-
65013000-CF-DD Comm Living								
REVENUES								
421001	65040	State Aid	238,417	101,744	318,839	354,868	479,057	479,057
421001	65121	State Aid - Children's COP	218,118	71,826	218,118	218,118	218,118	218,118
421001	65174	State Aid	25,784	17,305	50,876	76,567	-	-
421001	65175	State Aid	186,418	186,418	186,418	186,418	186,418	186,418
421058	65040	State Aid - Prior Year	133,346	344,659	344,659	50,000	270,000	270,000

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
421100	65040	TPA Payments	3,037,570	1,786,263	2,761,362	3,171,977	4,556,355	4,556,355
453100	65040	Prior Year Public Charges	30,394	-	-	-	-	-
455013	65040	Parental Fee Collections	13,576	4,145	8,289	-	-	-
455014	65040	Parental Fee Takeback	(12,448)	(3,641)	(7,282)	-	-	-
455407	65175	0-3 Therapy	9,229	3,935	7,869	6,384	7,869	7,869
455409	65175	0-3 Case Management	19,353	3,699	20,434	19,200	19,200	19,200
455425	65175	MA Prior Year Revenue	239	-	-	-	-	-
455792	65040	WPS Payments	1,160,399	469,298	1,411,042	1,897,567	2,287,310	2,287,310
485100	65175	Donations - Unrestricted	463	-	-	1,000	1,000	1,000
485200	63176	Donations Restricted	4,551	-	1,794	-	-	-
REVENUES TOTAL			5,065,409	2,985,650	5,322,418	5,982,098	8,025,327	8,025,327
EXPENDITURES								
511110	65040	Salary-Permanent Regular	87,808	45,130	90,260	86,530	167,208	167,208
511110	65175	Salary-Permanent Regular	81,016	41,347	82,694	81,126	88,267	88,267
511210	65040	Wages-Regular	701,618	459,381	918,762	1,029,739	1,285,037	1,285,037
511210	65082	Wages-Regular	-	-	1,545	-	-	-
511210	65175	Wages-Regular	247,354	133,029	266,058	260,346	292,761	292,761
511220	65040	Wages-Overtime	623	-	-	-	-	-
511220	65175	Wages-Overtime	141	1,418	2,837	-	-	-
511240	65175	Wages-Temporary	-	300	600	-	-	-
511330	65040	Wages-Longevity Pay	229	-	529	529	589	589
511330	65175	Wages-Longevity Pay	318	-	-	318	348	348
SALARIES TOTAL			1,119,108	680,605	1,363,285	1,458,587	1,834,209	1,834,209
512141	65040	Social Security	57,124	35,678	71,356	77,196	104,998	104,998
512141	65082	Social Security	-	-	108	-	-	-
512141	65175	Social Security	23,946	12,292	24,584	23,713	26,730	26,730
512142	65040	Retirement (Employer)	51,297	33,884	67,769	75,942	102,448	102,448
512142	65082	Retirement (Employer)	-	-	105	-	-	-
512142	65175	Retirement (Employer)	21,398	11,444	22,888	23,319	26,736	26,736
512144	65040	Health Insurance	197,162	149,716	299,432	385,737	407,733	407,733
512144	65082	Health Insurance	-	-	580	-	-	-
512144	65175	Health Insurance	84,250	54,329	108,659	107,366	108,249	108,249
512145	65040	Life Insurance	222	137	275	240	330	330
512145	65175	Life Insurance	48	25	49	45	50	50
512151	65040	HSA Contribution	10,667	-	-	-	17,443	17,443
512151	65175	HSA Contribution	3,771	-	-	-	4,845	4,845
512153	65040	HRA Contribution	-	2,000	4,000	-	-	-
512153	65175	HRA Contribution	-	777	777	-	-	-
512173	65040	Dental Insurance	12,265	8,200	16,401	20,388	23,040	23,040
512173	65175	Dental Insurance	5,365	3,074	6,147	6,075	6,200	6,200
FRINGE TOTAL			467,514	311,556	623,130	720,022	828,803	828,803
TOTAL SALARIES AND FRINGES			1,586,622	992,161	1,986,415	2,178,609	2,663,012	2,663,012
521003	65121	Match Requirement	191,219	-	191,219	191,219	191,219	191,219
529160	65040	Interpreter Fee	5,790	1,095	2,191	3,500	3,500	3,500
529160	65175	Interpreter Fee	-	7,517	15,034	1,000	1,000	1,000
529299	65174	Purchase Care & Services	4,750	-	-	46,035	-	-
529299	65175	Purchase Care & Services	1,813	-	-	-	-	-
531303	65175	Computer Equipmt & Software	2,700	-	-	-	-	-
531312	65175	Office Supplies	274	2,173	4,346	-	5,000	5,000
531313	65040	Printing & Duplicating	1,176	-	-	-	-	-
531313	65175	Printing & Duplicating	2,125	145	290	2,500	2,500	2,500
531319	65174	Other Operating Supplies	-	-	-	5,530	-	-
531319	65175	Other Operating Supplies	563	1,038	2,076	-	2,000	2,000
531348	65174	Educational Supplies	-	6,872	13,745	16,050	-	-
531348	65175	Educational Supplies	812	108	216	700	700	700
531355	65010	Client Costs	-	40	-	-	-	-
531355	65040	Client Costs	184	372	745	-	-	-
531355	65175	Client Costs	6,030	3,038	6,075	4,000	4,000	4,000
532325	63176	Registration	4,551	897	1,794	-	-	-
532325	65040	Registration	1,819	675	1,350	-	-	-
532325	65174	Registration	19,140	18,565	37,131	6,840	-	-
532325	65175	Registration	985	750	1,500	-	1,000	1,000
532332	65040	Mileage	3,284	1,944	3,357	2,004	2,916	2,916
532332	65174	Mileage	233	-	-	2,112	-	-
532332	65175	Mileage	66	59	118	2,000	100	100
532336	65174	Lodging	1,662	-	-	-	-	-
543951	65175	Year End Allocation	(1,644)	-	-	-	-	-
543954	65175	Overhead Allocation	88,806	49,045	98,090	83,568	96,182	96,182

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
555103	65121	Respite Care 103	105	-	-	-	-	-
555107	65040	Specialized Transportation	42	-	-	-	-	-
555107	65121	Specialized Transportation	1,867	-	-	-	-	-
555113	65040	Consumer Education-DD	33,352	29,994	59,989	20,000	60,000	60,000
555126	65040	Home Modifications 112.56	1,317	-	-	-	-	-
555128	65040	Spec Med Supp 112.55	80,558	53,079	106,158	100,000	100,000	100,000
555128	65121	Spec Med Supp 112.55	-	633	1,266	-	-	-
555129	65040	Adaptive Aids - Other	2,104	50	100	25,000	25,000	25,000
555403	65121	Recreation Activities	36,942	12,908	25,816	106,840	26,899	26,899
555506	65175	Non-Therapy Services	98,250	77,923	155,846	124,472	173,346	173,346
555507	65175	Counseling/Therapeutic Rescs	95,071	51,460	102,919	99,646	102,919	102,919
555508	65040	TPA Provider Payments	3,037,570	1,786,263	2,761,362	3,171,977	4,556,355	4,556,355
		OPERATING EXPENDITURES	3,723,517	2,106,644	3,592,733	4,014,992	5,354,636	5,354,636
		EXPENDITURES TOTAL	5,310,138	3,098,805	5,579,148	6,193,602	8,017,647	8,017,647
		REVENUES	5,065,409	2,985,650	5,322,418	5,982,098	8,025,327	8,025,327
		EXPENDITURES	5,310,138	3,098,805	5,579,148	6,193,602	8,017,647	8,017,647
TOTAL BUSINESS UNIT-65013000-CF-DD Comm Living			244,730	113,155	256,730	211,503	(7,680)	(7,680)

65017000-CF-DD Comm Resid Serv

EXPENDITURES								
552203	65040	Foster Home 203	181,580	104,498	208,996	357,424	272,371	272,371
		OPERATING EXPENDITURES	181,580	104,498	208,996	357,424	272,371	272,371
		EXPENDITURES TOTAL	181,580	104,498	208,996	357,424	272,371	272,371
		EXPENDITURES	181,580	104,498	208,996	357,424	272,371	272,371
TOTAL BUSINESS UNIT-65017000-CF-DD Comm Resid Serv			181,580	104,498	208,996	357,424	272,371	272,371

65019900-CF-DD Overhead

EXPENDITURES								
531319	65040	Other Operating Supplies	950	200	400	500	500	500
531326	65040	Advertising	1,084	230	459	1,000	1,000	1,000
		OPERATING EXPENDITURES	2,034	430	859	1,500	1,500	1,500
		EXPENDITURES TOTAL	2,034	430	859	1,500	1,500	1,500
		EXPENDITURES	2,034	430	859	1,500	1,500	1,500
TOTAL BUSINESS UNIT-65019900-CF-DD Overhead			2,034	430	859	1,500	1,500	1,500

65023000-CF-MH Comm Living

EXPENDITURES								
511210	65082	Wages-Regular	485	773	-	-	-	-
		SALARIES TOTAL	485	773	-	-	-	-
512141	65082	Social Security	36	54	-	-	-	-
512142	65082	Retirement (Employer)	32	53	-	-	-	-
512144	65082	Health Insurance	187	290	-	-	-	-
512173	65082	Dental Insurance	14	19	38	-	-	-
		FRINGE TOTAL	269	416	38	-	-	-
		TOTAL SALARIES AND FRINGES	754	1,189	38	-	-	-
532332	65082	Mileage	6	-	-	-	-	-
		OPERATING EXPENDITURES	6	-	-	-	-	-
		EXPENDITURES TOTAL	760	1,189	38	-	-	-
		EXPENDITURES	760	1,189	38	-	-	-
TOTAL BUSINESS UNIT-65023000-CF-MH Comm Living			760	1,189	38	-	-	-

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
65050000-CF-Del								
REVENUES								
421001	63109	State Aid	7,787	9,153	25,909	150,000	112,500	112,500
421001	65005	State Aid	616,812	306,024	616,812	616,812	616,170	616,170
421001	65009	State Aid	64,314	64,314	64,314	51,814	64,314	64,314
REVENUES TOTAL			688,913	379,492	707,035	818,626	792,984	792,984
REVENUES			688,913	379,492	707,035	818,626	792,984	792,984
TOTAL BUSINESS UNIT-65050000-CF-Del			688,913	379,492	707,035	818,626	792,984	792,984
65050900-CF-Del NR								
EXPENDITURES								
531344	66018	Donation	870	-	-	-	-	-
OPERATING EXPENDITURES			870	-	-	-	-	-
EXPENDITURES TOTAL			870	-	-	-	-	-
EXPENDITURES			870	-	-	-	-	-
TOTAL BUSINESS UNIT-65050900-CF-Del NR			870	-	-	-	-	-
65053000-CF-Del Comm Living								
REVENUES								
421001	63105	State Aid	12,111	-	-	-	-	-
455408	65005	MA Diversion Case Mgmt	4,965	580	13,613	5,355	4,965	4,965
455410	65005	MA Case Management	40,274	7,489	34,793	37,200	40,274	40,274
455425	65005	MA Prior Year Revenue	10,636	-	-	-	-	-
REVENUES TOTAL			67,985	8,069	48,406	42,555	45,238	45,238
EXPENDITURES								
511110	65005	Salary-Permanent Regular	102,821	50,867	101,734	88,626	101,788	101,788
511110	65009	Salary-Permanent Regular	256	-	-	-	-	-
511210	65005	Wages-Regular	373,556	204,774	409,547	391,024	440,170	440,170
511210	65009	Wages-Regular	128,332	64,804	129,609	127,412	137,146	137,146
511220	65005	Wages-Overtime	35	-	-	-	-	-
511220	65009	Wages-Overtime	7	-	-	-	-	-
511330	65005	Wages-Longevity Pay	273	-	-	800	878	878
SALARIES TOTAL			605,279	320,445	640,890	607,862	679,982	679,982
512141	65005	Social Security	35,082	19,206	38,411	34,125	40,564	40,564
512141	65009	Social Security	9,447	4,614	9,227	9,182	9,990	9,990
512142	65005	Retirement (Employer)	31,016	16,673	33,347	32,671	37,126	37,126
512142	65009	Retirement (Employer)	8,047	4,407	8,814	8,664	9,738	9,738
512144	65005	Health Insurance	72,899	13,034	26,069	101,584	32,916	32,916
512144	65009	Health Insurance	33,610	24,045	48,089	33,121	32,916	32,916
512145	65005	Life Insurance	148	77	153	147	147	147
512145	65009	Life Insurance	11	5	10	6	6	6
512151	65005	HSA Contribution	4,542	-	-	-	1,454	1,454
512151	65009	HSA Contribution	1,420	-	-	-	1,454	1,454
512173	65005	Dental Insurance	5,532	3,110	6,221	6,552	6,552	6,552
512173	65009	Dental Insurance	1,865	1,084	2,168	1,620	1,620	1,620
<bfringe b="" total<=""></bfringe>			203,620	86,255	172,509	227,671	174,481	174,481
TOTAL SALARIES AND FRINGES			808,899	406,700	813,399	835,533	854,464	854,464
529160	65005	Interpreter Fee	-	50	99	2,000	500	500
529299	63105	Purchase Care & Services	12,111	-	-	-	-	-
529299	63109	Purchase Care & Services	-	-	25,909	-	30,000	30,000
529299	65005	Purchase Care & Services	12,742	3,250	6,500	25,000	10,000	10,000
531303	63109	Computer Equipmt & Software	7,787	-	-	-	-	-
531319	63109	Other Operating Supplies	-	-	-	321	-	-
531349	65005	Other Operating Expenses	80	269	1,182	200	500	500
531355	63109	Client Costs	-	-	-	-	1,000	1,000
531355	65005	Client Costs	11,769	1,948	3,896	19,000	5,000	5,000
531355	65009	Client Costs	1,120	-	-	2,000	2,000	2,000

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
532325	63109	Registration	-	12,955	-	63,279	41,500	41,500
532325	65005	Registration	12,615	500	1,000	1,200	1,200	1,200
532325	65009	Registration	240	-	-	-	-	-
532332	65005	Mileage	3,562	1,731	3,461	4,000	4,000	4,000
532332	65009	Mileage	4	-	-	250	-	-
532336	65005	Lodging	1,782	-	-	1,360	1,360	1,360
543951	63109	Year End Allocation	-	-	-	86,400	40,000	40,000
543951	65005	Year End Allocation	-	-	-	-	(40,000)	(40,000)
555303	65009	Home Monitoring Units	2,722	1,724	3,447	8,000	4,000	4,000
555507	65005	Counseling/Therapeutic Rescs	36,545	2,302	4,604	70,000	10,000	10,000
555911	65005	Drug Screens	284	-	-	1,000	1,000	1,000
		OPERATING EXPENDITURES	103,361	24,727	50,098	284,010	112,060	112,060
		EXPENDITURES TOTAL	912,260	431,427	863,497	1,119,543	966,524	966,524
		REVENUES	67,985	8,069	48,406	42,555	45,238	45,238
		EXPENDITURES	912,260	431,427	863,497	1,119,543	966,524	966,524
		TOTAL BUSINESS UNIT-65053000-CF-Del Comm Living	844,275	423,357	815,091	1,076,988	921,285	921,285

65054000-CF-Del Invest & Assess

REVENUES

455410	65067	MA Case Management	1,872	-	-	5,032	-	-
455425	65067	MA Prior Year Revenue	(9)	-	-	-	-	-

REVENUES TOTAL

1,863	-	-	5,032	-	-
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EXPENDITURES

511110	65080	Salary-Permanent Regular	104,099	41,386	82,772	101,467	87,505	87,505
511210	65067	Wages-Regular	113,101	48,293	96,586	127,529	136,943	136,943
511210	65080	Wages-Regular	529,404	213,560	431,120	550,457	561,209	561,209
511220	65067	Wages-Overtime	95	-	-	-	-	-
511220	65080	Wages-Overtime	815	223	446	-	-	-
511330	65067	Wages-Longevity Pay	166	89	178	166	196	196
511330	65080	Wages-Longevity Pay	670	-	-	670	425	425
		SALARIES TOTAL	748,351	303,551	611,102	780,290	786,278	786,278

512141	65067	Social Security	8,365	3,561	7,123	9,134	10,154	10,154
512141	65080	Social Security	46,401	18,459	36,919	46,730	48,215	48,215
512142	65067	Retirement (Employer)	7,382	2,947	5,895	8,683	9,748	9,748
512142	65080	Retirement (Employer)	40,867	17,149	34,297	44,402	46,080	46,080
512144	65067	Health Insurance	22,873	8,449	16,897	33,121	9,556	9,556
512144	65080	Health Insurance	124,325	61,939	123,879	132,528	144,871	144,871
512145	65067	Life Insurance	23	8	16	25	13	13
512145	65080	Life Insurance	82	30	60	73	67	67
512151	65067	HSA Contribution	1,747	-	-	-	485	485
512151	65080	HSA Contribution	6,755	-	-	-	6,299	6,299
512153	65080	HRA Contribution	-	107	215	-	-	-
512173	65067	Dental Insurance	1,289	566	1,132	1,620	1,620	1,620
512173	65080	Dental Insurance	5,856	3,084	6,169	6,406	7,554	7,554
		FRINGE TOTAL	265,964	116,300	232,602	282,721	284,661	284,661

TOTAL SALARIES AND FRINGES

1,014,315	419,852	843,704	1,063,011	1,070,939	1,070,939
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529160	65080	Interpreter Fee	364	373	747	-	-	-
531319	65067	Other Operating Supplies	238	126	251	250	250	250
531326	65067	Advertising	-	195	389	-	250	250
531326	65080	Advertising	719	117	234	-	-	-
531349	65067	Other Operating Expenses	-	23	47	-	-	-
531349	65080	Other Operating Expenses	11	25	51	-	-	-
531355	65067	Client Costs	682	98	196	1,000	750	750
531355	65080	Client Costs	2,174	1,719	3,439	-	-	-
532325	65067	Registration	125	-	-	200	100	100
532325	65080	Registration	825	927	1,853	3,000	2,000	2,000
532332	65067	Mileage	841	206	411	1,250	1,250	1,250
532332	65080	Mileage	1,614	534	1,067	2,000	1,750	1,750
532336	65080	Lodging	732	-	-	3,540	3,000	3,000
543951	65067	Year End Allocation	-	(2,910)	(5,819)	-	(11,613)	(11,613)
543951	65080	Year End Allocation	(8,379)	(13,632)	(27,264)	(6,669)	(11,613)	(11,613)
543954	65067	Overhead Allocation	29,044	12,693	23,387	30,433	26,267	26,267
543954	65080	Overhead Allocation	143,946	65,092	126,183	136,948	154,565	154,565

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		OPERATING EXPENDITURES	172,935	65,586	125,172	171,952	166,955	166,955
		EXPENDITURES TOTAL	1,187,251	485,438	968,876	1,234,963	1,237,894	1,237,894
		REVENUES	1,863	-	-	5,032	-	-
		EXPENDITURES	1,187,251	485,438	968,876	1,234,963	1,237,894	1,237,894
TOTAL BUSINESS UNIT-65054000-CF-Del Invest & Assess			1,185,388	485,438	968,876	1,229,932	1,237,894	1,237,894

65057000-CF-Del Comm Resid Serv

REVENUES								
455200	65005	Foster Home	22,436	5,529	11,058	25,000	15,000	15,000
REVENUES TOTAL			22,436	5,529	11,058	25,000	15,000	15,000
EXPENDITURES								
552203	65005	Foster Home 203	31,962	5,742	11,484	150,000	15,000	15,000
552204	65005	Group Home 204	32,082	-	-	75,000	50,000	50,000
552205	65005	Shelter Care 205	63,975	36,350	89,700	63,875	63,875	63,875
OPERATING EXPENDITURES			128,018	42,092	101,184	288,875	128,875	128,875
EXPENDITURES TOTAL			128,018	42,092	101,184	288,875	128,875	128,875
REVENUES			22,436	5,529	11,058	25,000	15,000	15,000
EXPENDITURES			128,018	42,092	101,184	288,875	128,875	128,875
TOTAL BUSINESS UNIT-65057000-CF-Del Comm Resid Serv			105,583	36,563	90,126	263,875	113,875	113,875

65059000-CF-Del Inpatient & Institut

EXPENDITURES								
552306	65005	Juvenile Correctional Instit	22,375	22,450	44,900	50,000	50,000	50,000
552306	65006	Juvenile Correctional Instit	156,320	-	-	-	-	-
552504	65005	Child Care Institutions	425,768	135,425	237,425	310,000	275,000	275,000
OPERATING EXPENDITURES			604,464	157,875	282,325	360,000	325,000	325,000
EXPENDITURES TOTAL			604,464	157,875	282,325	360,000	325,000	325,000
EXPENDITURES			604,464	157,875	282,325	360,000	325,000	325,000
TOTAL BUSINESS UNIT-65059000-CF-Del Inpatient & Institut			604,464	157,875	282,325	360,000	325,000	325,000

65059900-CF-Del Overhead

EXPENDITURES								
531303	65005	Computer Equipmt & Software	891	891	1,782	-	-	-
531313	65005	Printing & Duplicating	13	-	-	-	-	-
531319	65005	Other Operating Supplies	27	228	455	100	500	500
531326	65005	Advertising	175	-	-	-	-	-
543954	65005	Overhead Allocation	112,947	62,511	121,022	106,515	120,217	120,217
543954	65009	Overhead Allocation	33,203	18,248	36,497	30,433	34,348	34,348
OPERATING EXPENDITURES			147,256	81,878	159,756	137,048	155,065	155,065
EXPENDITURES TOTAL			147,256	81,878	159,756	137,048	155,065	155,065
EXPENDITURES			147,256	81,878	159,756	137,048	155,065	155,065
TOTAL BUSINESS UNIT-65059900-CF-Del Overhead			147,256	81,878	159,756	137,048	155,065	155,065

65060000-CF-Abus & Neg

REVENUES								
421001	60683	State Aid	3,884	2,020	5,422	10,000	10,000	10,000
421001	65001	State Aid	9,300	130,554	130,554	-	-	-
421001	65002	State Aid	148,853	53,845	155,052	144,000	180,000	180,000
421022	65001	Basic County Allocation	1,368,673	342,735	1,370,942	1,443,673	1,370,942	1,370,942
421052	65001	Children & Family	47,781	23,305	46,610	94,000	79,200	79,200
421058	65001	State Aid - Prior Year	5,563	0	-	-	-	-

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
455200	65001	Foster Home	106,786	35,949	71,898	111,979	86,898	86,898
455209	65001	Room And Board Collections	31,982	11,605	23,210	75,000	55,000	55,000
486004	65001	Miscellaneous Revenue	30	-	-	-	-	-
REVENUES TOTAL			1,722,851	600,013	1,803,688	1,878,652	1,782,040	1,782,040
EXPENDITURES								
532332	60683	Mileage	-	20	20	325	325	325
		OPERATING EXPENDITURES	-	20	20	325	325	325
EXPENDITURES TOTAL			-	20	20	325	325	325
REVENUES			1,722,851	600,013	1,803,688	1,878,652	1,782,040	1,782,040
EXPENDITURES			-	20	20	325	325	325
TOTAL BUSINESS UNIT-65060000-CF-Abus & Neg			(1,722,851)	(599,993)	(1,803,668)	(1,878,327)	(1,781,715)	(1,781,715)

65060900-CF-NONR NR

REVENUES								
485204	66011	Donations - Human Service	6,643	4,088	-	-	-	-
485204	66016	Donations - Human Service	8,882	-	-	-	-	-
485204	66017	Donations - Human Service	-	750	-	-	-	-
485204	66020	Donations - Human Service	-	156	-	-	-	-
REVENUES TOTAL			15,525	4,994	-	-	-	-
EXPENDITURES								
531344	66011	Donation	2,175	1,753	-	-	-	-
531344	66016	Donation	705	39	-	-	-	-
531344	66020	Donation	-	529	-	-	-	-
		OPERATING EXPENDITURES	2,880	2,321	-	-	-	-
EXPENDITURES TOTAL			2,880	2,321	-	-	-	-
REVENUES			15,525	4,994	-	-	-	-
EXPENDITURES			2,880	2,321	-	-	-	-
TOTAL BUSINESS UNIT-65060900-CF-NONR NR			(12,645)	(2,673)	-	-	-	-

65061700-CF-Abus & Neg Spec Transportat

EXPENDITURES								
555107	65001	Specialized Transportation	10,999	3,685	7,370	5,000	5,000	5,000
		OPERATING EXPENDITURES	10,999	3,685	7,370	5,000	5,000	5,000
EXPENDITURES TOTAL			10,999	3,685	7,370	5,000	5,000	5,000
EXPENDITURES			10,999	3,685	7,370	5,000	5,000	5,000
TOTAL BUSINESS UNIT-65061700-CF-Abus & Neg Spec Tr			10,999	3,685	7,370	5,000	5,000	5,000

65062000-CF-Abus & Neg Access Outreach

REVENUES								
421001	65060	State Aid	30,068	8,501	33,024	33,219	28,221	28,221
421001	65069	State Aid	-	2,000	2,000	2,000	2,000	2,000
421001	65070	State Aid	39,000	18,799	40,000	28,500	47,500	47,500
421001	65079	State Aid	9,546	11,868	22,950	17,093	35,671	35,671
421058	65079	State Aid - Prior Year	3,035	-	-	-	-	-
REVENUES TOTAL			81,648	41,168	97,974	80,812	113,392	113,392
EXPENDITURES								
511110	65060	Salary-Permanent Regular	86,547	41,468	82,936	87,325	94,590	94,590
511110	65070	Salary-Permanent Regular	5,498	8,215	16,430	-	-	-
511210	65060	Wages-Regular	-	32	64	-	-	-
		SALARIES TOTAL	92,045	49,715	99,430	87,325	94,590	94,590
512141	65060	Social Security	6,072	3,174	6,349	5,833	7,236	7,236

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
512141	65070	Social Security	409	628	1,257	-	-	-
512142	65060	Retirement (Employer)	5,282	2,822	5,644	5,938	6,716	6,716
512142	65070	Retirement (Employer)	369	559	1,117	-	-	-
512144	65060	Health Insurance	16,531	13	26	22,821	-	-
512144	65070	Health Insurance	167	-	-	-	-	-
512145	65060	Life Insurance	12	1	2	11	-	-
512145	65070	Life Insurance	1	1	2	-	-	-
512151	65060	HSA Contribution	330	-	-	-	-	-
512151	65070	HSA Contribution	21	-	-	-	-	-
512173	65060	Dental Insurance	871	17	34	1,104	-	-
512173	65070	Dental Insurance	7	32	64	-	-	-
		FRINGE TOTAL	30,071	7,248	14,495	35,708	13,952	13,952
		TOTAL SALARIES AND FRINGES	122,116	56,963	113,925	123,032	108,542	108,542
521212	65069	Legal	-	10,345	10,345	5,000	5,000	5,000
521212	65070	Legal	93,294	71,806	143,613	75,000	125,000	125,000
521212	65079	Legal	76,102	53,775	107,550	61,732	107,550	107,550
529299	65079	Purchase Care & Services	6,873	12,282	24,564	4,012	24,564	24,564
531326	65070	Advertising	-	125	250	-	-	-
		OPERATING EXPENDITURES	176,269	148,333	286,322	145,744	262,114	262,114
		EXPENDITURES TOTAL	298,385	205,296	400,247	268,776	370,656	370,656
		REVENUES	81,648	41,168	97,974	80,812	113,392	113,392
		EXPENDITURES	298,385	205,296	400,247	268,776	370,656	370,656
		TOTAL BUSINESS UNIT-65062000-CF-Abus & Neg Access	216,736	164,128	302,273	187,964	257,264	257,264

65063000-CF-Abus & Neg Comm Living

EXPENDITURES

529160	65001	Interpreter Fee	-	18	-	-	-	-
529299	65001	Purchase Care & Services	125,055	78,480	156,960	80,000	145,000	145,000
531303	65036	Computer Equipmt & Software	9,676	-	9,676	9,676	9,676	9,676
531355	65001	Client Costs	8,717	6,220	12,439	5,000	8,500	8,500
555101	65001	Child Day Care	4,136	-	-	2,500	-	-
555103	65001	Respite Care 103	-	-	129	-	-	-
555911	65001	Drug Screens	34,430	22,777	45,554	30,000	40,000	40,000
555914	65001	Psych Evaluations	42,722	8,904	17,808	60,000	30,000	30,000
593391	65001	Prior Year Expenditures	482	4,336	8,672	7,500	-	-
		OPERATING EXPENDITURES	225,219	120,734	251,238	194,676	233,176	233,176
		EXPENDITURES TOTAL	225,219	120,734	251,238	194,676	233,176	233,176
		EXPENDITURES	225,219	120,734	251,238	194,676	233,176	233,176
		TOTAL BUSINESS UNIT-65063000-CF-Abus & Neg Comm	225,219	120,734	251,238	194,676	233,176	233,176

65064000-CF-Abus & Neg Invest & Assess

EXPENDITURES

511110	65001	Salary-Permanent Regular	120,762	66,698	133,396	184,278	205,461	205,461
511210	63301	Wages-Regular	-	46,831	93,663	-	-	-
511210	65001	Wages-Regular	711,595	375,456	750,911	763,839	835,585	835,585
511220	65001	Wages-Overtime	1,071	40	80	-	-	-
511330	65001	Wages-Longevity Pay	500	-	-	500	895	895
		SALARIES TOTAL	833,928	489,026	978,050	948,617	1,041,941	1,041,941
512141	63301	Social Security	-	3,544	7,087	-	-	-
512141	65001	Social Security	62,047	32,797	65,594	69,384	78,068	78,068
512142	63301	Retirement (Employer)	-	3,185	6,369	-	-	-
512142	65001	Retirement (Employer)	53,851	29,121	58,242	62,951	72,905	72,905
512144	63301	Health Insurance	-	4,038	8,076	-	-	-
512144	65001	Health Insurance	126,241	57,482	114,963	168,385	123,940	123,940
512145	63301	Life Insurance	-	6	11	-	-	-
512145	65001	Life Insurance	157	82	164	141	157	157
512151	65001	HSA Contribution	7,913	-	-	-	5,330	5,330
512173	63301	Dental Insurance	-	151	302	-	-	-
512173	65001	Dental Insurance	8,464	4,574	9,148	10,280	8,576	8,576
		FRINGE TOTAL	258,672	134,978	269,956	311,142	288,976	288,976

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL SALARIES AND FRINGES			1,092,600	624,004	1,248,006	1,259,758	1,330,918	1,330,918
543951	63301	Year End Allocation	-	(1,887)	(3,773)	-	-	-
543954	63301	Overhead Allocation	-	12,872	25,744	-	-	-
OPERATING EXPENDITURES			-	10,985	21,971	-	-	-
EXPENDITURES TOTAL			1,092,600	634,989	1,269,977	1,259,758	1,330,918	1,330,918
EXPENDITURES			1,092,600	634,989	1,269,977	1,259,758	1,330,918	1,330,918
TOTAL BUSINESS UNIT-65064000-CF-Abus & Neg Invest 8			1,092,600	634,989	1,269,977	1,259,758	1,330,918	1,330,918

65067000-CF-Abus & Neg Comm Resid Serv

REVENUES								
421001	65068	State Aid	2,962	1,744	4,000	3,918	4,269	4,269
REVENUES TOTAL			2,962	1,744	4,000	3,918	4,269	4,269
EXPENDITURES								
511210	65068	Wages-Regular	6,068	3,360	6,720	6,858	6,720	6,720
SALARIES TOTAL			6,068	3,360	6,720	6,858	6,720	6,720
512141	65068	Social Security	426	233	467	480	467	467
512142	65068	Retirement (Employer)	394	228	457	444	457	457
512144	65068	Health Insurance	1,353	1,207	2,415	1,663	2,415	2,415
512145	65068	Life Insurance	2	1	2	2	2	2
512151	65068	HSA Contribution	20	-	-	-	-	-
512173	65068	Dental Insurance	91	56	112	100	112	112
FRINGE TOTAL			2,286	1,726	3,453	2,689	3,452	3,452
TOTAL SALARIES AND FRINGES			8,355	5,086	10,173	9,547	10,171	10,171
531312	65068	Office Supplies	25	-	-	-	-	-
531313	65068	Printing & Duplicating	119	152	304	-	-	-
532325	65068	Registration	240	-	-	500	500	500
552203	65001	Foster Home 203	188,598	126,939	253,879	345,000	275,000	275,000
552203	65002	Foster Home 203	161,274	77,526	155,052	144,000	180,000	180,000
552204	65001	Group Home 204	-	-	-	160,000	75,000	75,000
552212	65001	FC Lvl 1	3,000	-	-	5,000	5,000	5,000
552213	65001	Sub Guard	74,286	39,594	79,188	94,000	79,200	79,200
552504	65001	Child Care Institutions	133,926	-	-	220,000	100,000	100,000
553999	65001	Room & Board Payments	86,075	47,662	95,232	60,000	60,000	60,000
OPERATING EXPENDITURES			647,544	291,873	583,655	1,028,500	774,700	774,700
EXPENDITURES TOTAL			655,899	296,959	593,828	1,038,047	784,871	784,871
REVENUES			2,962	1,744	4,000	3,918	4,269	4,269
EXPENDITURES			655,899	296,959	593,828	1,038,047	784,871	784,871
TOTAL BUSINESS UNIT-65067000-CF-Abus & Neg Comm			652,936	295,214	589,828	1,034,129	780,603	780,603

65068000-CF-Abus & Neg Comm Treatment

EXPENDITURES								
555507	65001	Counseling/Therapeutic Rescs	36,323	19,925	39,849	55,000	45,000	45,000
OPERATING EXPENDITURES			36,323	19,925	39,849	55,000	45,000	45,000
EXPENDITURES TOTAL			36,323	19,925	39,849	55,000	45,000	45,000
EXPENDITURES			36,323	19,925	39,849	55,000	45,000	45,000
TOTAL BUSINESS UNIT-65068000-CF-Abus & Neg Comm			36,323	19,925	39,849	55,000	45,000	45,000

65069900-CF-Abus & Neg Overhead

EXPENDITURES								
531313	60683	Printing & Duplicating	-	250	250	-	500	500
531313	65001	Printing & Duplicating	473	56	112	-	-	-

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
531319	65001	Other Operating Supplies	1,279	21	42	1,000	500	500
531326	65001	Advertising	717	195	389	2,000	1,000	1,000
531349	60683	Other Operating Expenses	2,077	2,552	2,552	7,325	6,825	6,825
531349	65001	Other Operating Expenses	2,157	4,247	8,493	100	5,000	5,000
532325	60683	Registration	5,703	3,747	2,600	2,350	2,350	2,350
532325	65001	Registration	26,442	8,784	17,568	18,000	18,000	18,000
532332	65001	Mileage	4,398	3,186	6,372	4,000	7,500	7,500
532336	65001	Lodging	1,550	540	1,080	-	1,200	1,200
543951	65001	Year End Allocation	(9,149)	(13,843)	(27,685)	(6,669)	(23,226)	(23,226)
543954	65001	Overhead Allocation	210,895	118,562	227,123	220,335	247,304	247,304
OPERATING EXPENDITURES			246,542	128,296	238,896	248,441	266,953	266,953
EXPENDITURES TOTAL			246,542	128,296	238,896	248,441	266,953	266,953
EXPENDITURES			246,542	128,296	238,896	248,441	266,953	266,953
TOTAL BUSINESS UNIT-65069900-CF-Abus & Neg Overhe			246,542	128,296	238,896	248,441	266,953	266,953

65070900-CF-CF NONR

REVENUES

421001	63110	State Aid	1,646	-	-	-	-	-
485100	66019	Donations - Unrestricted	500	-	-	-	-	-
485204	66028	Donations - Human Service	896	1,000	-	-	-	-
485204	66031	Donations - Human Service	4,000	-	-	-	-	-
485204	66033	Donations - Human Service	-	7,285	-	-	-	-

REVENUES TOTAL

7,041	8,285	-	-	-	-
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EXPENDITURES

531303	63110	Computer Equipmt & Software	1,646	-	-	-	-	-
531344	66019	Donation	1,447	519	-	-	-	-
531344	66028	Donation	2,561	30	-	-	-	-
531344	66031	Donation	2,848	-	-	-	-	-
531344	66033	Donation	-	220	-	-	-	-
OPERATING EXPENDITURES			8,502	769	-	-	-	-

EXPENDITURES TOTAL

8,502	769	-	-	-	-
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REVENUES

7,041	8,285	-	-	-	-
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EXPENDITURES

8,502	769	-	-	-	-
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TOTAL BUSINESS UNIT-65070900-CF-CF NONR

1,461	(7,516)	-	-	-	-
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65073000-CF-CF Comm Living

REVENUES

421001	63111	State Aid	18,725	9,747	13,488	19,000	19,000	19,000
421001	63112	State Aid	188,423	88,440	281,976	324,779	361,418	361,418
421001	63612	State Aid	172,463	46,303	167,978	187,124	167,978	167,978
421001	65021	State Aid	64,688	47,586	47,586	47,586	47,586	47,586
421001	65105	State Aid	9,273	3,322	9,954	11,917	9,953	9,953
421001	65120	State Aid	60,000	29,792	60,000	60,000	60,000	60,000
421058	63612	State Aid - Prior Year	79,569	6,192	6,192	22,814	-	-
455410	65021	MA Case Management	21,224	-	26,889	22,200	22,200	22,200
455425	65021	MA Prior Year Revenue	21	-	-	-	-	-

REVENUES TOTAL

614,386	231,383	614,063	695,421	688,135	688,135
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EXPENDITURES

511110	63112	Salary-Permanent Regular	-	44,018	88,036	81,914	93,108	93,108
511110	65021	Salary-Permanent Regular	5,409	2,353	4,706	4,641	4,706	4,706
511210	63112	Wages-Regular	120,502	44,188	88,375	145,466	155,701	155,701
511210	65021	Wages-Regular	82,801	39,982	79,963	87,849	59,425	59,425
511210	65105	Wages-Regular	6,554	3,899	7,799	8,469	7,799	7,799
511210	65120	Wages-Regular	51,452	23,186	46,373	65,456	69,141	69,141
511220	63112	Wages-Overtime	22	500	1,000	-	-	-
511330	63112	Wages-Longevity Pay	-	-	-	306	336	336
511330	65021	Wages-Longevity Pay	290	-	-	290	320	320
SALARIES TOTAL			267,030	158,126	316,252	394,390	390,537	390,537

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
512141	63112	Social Security	9,214	6,678	13,357	17,052	18,760	18,760
512141	65021	Social Security	6,537	3,073	6,147	6,181	4,382	4,382
512141	65105	Social Security	449	292	584	574	584	584
512141	65120	Social Security	3,843	1,649	3,297	4,641	4,977	4,977
512142	63112	Retirement (Employer)	5,056	4,942	9,884	8,522	12,738	12,738
512142	65021	Retirement (Employer)	5,764	2,879	5,758	6,046	4,436	4,436
512142	65105	Retirement (Employer)	426	265	530	550	530	530
512142	65120	Retirement (Employer)	3,351	1,577	3,153	4,451	4,909	4,909
512144	63112	Health Insurance	339	3,953	7,906	22,821	9,556	9,556
512144	65021	Health Insurance	18,971	12,349	24,698	26,067	14,517	14,517
512144	65105	Health Insurance	1,768	298	596	2,178	596	596
512144	65120	Health Insurance	15,347	9,051	18,101	22,821	23,360	23,360
512145	63112	Life Insurance	21	5	10	33	7	7
512145	65021	Life Insurance	6	3	6	3	2	2
512145	65105	Life Insurance	1	1	2	-	-	-
512145	65120	Life Insurance	7	3	6	8	8	8
512151	63112	HSA Contribution	8	-	-	-	485	485
512151	65021	HSA Contribution	1,840	-	-	-	1,454	1,454
512151	65120	HSA Contribution	1,117	-	-	-	969	969
512173	63112	Dental Insurance	969	686	1,372	2,208	1,620	1,620
512173	65021	Dental Insurance	1,073	581	1,162	1,160	821	821
512173	65105	Dental Insurance	75	15	30	146	30	30
512173	65120	Dental Insurance	804	409	819	1,104	1,104	1,104
FRINGE TOTAL			76,985	48,708	97,418	126,568	105,846	105,846
TOTAL SALARIES AND FRINGES			344,015	206,834	413,670	520,958	496,383	496,383
521003	63612	Match Requirement	11,875	-	-	18,507	-	-
529299	63112	Purchase Care & Services	-	80	160	-	-	-
529299	63612	Purchase Care & Services	130,708	57,457	114,913	141,884	114,913	114,913
531303	63112	Computer Equipmt & Software	2,182	-	-	-	-	-
531312	63112	Office Supplies	361	676	1,353	-	1,000	1,000
531312	65021	Office Supplies	208	-	-	-	-	-
531313	63112	Printing & Duplicating	246	29	58	750	750	750
531313	65021	Printing & Duplicating	411	-	-	-	-	-
531319	63111	Other Operating Supplies	1,509	280	280	2,000	2,000	2,000
531319	63112	Other Operating Supplies	708	174	348	-	-	-
531319	65021	Other Operating Supplies	42	-	-	-	-	-
531319	65120	Other Operating Supplies	38	586	1,172	-	-	-
531326	63112	Advertising	-	175	350	500	500	500
531326	65021	Advertising	175	-	-	-	-	-
531349	63111	Other Operating Expenses	131	102	102	-	-	-
531355	63111	Client Costs	3,547	252	252	6,000	6,000	6,000
531355	63612	Client Costs	37,277	9,019	18,039	48,994	18,039	18,039
531355	65021	Client Costs	1,756	-	-	1,250	750	750
531355	65120	Client Costs	17	-	-	-	-	-
532325	63112	Registration	1,677	647	1,294	1,800	600	600
532325	65021	Registration	800	3,750	7,500	800	800	800
532332	63112	Mileage	361	44	88	900	1,050	1,050
532332	65021	Mileage	-	-	-	600	-	-
532332	65105	Mileage	-	206	413	-	413	413
532332	65120	Mileage	304	-	-	-	-	-
532336	63112	Lodging	360	-	-	2,250	1,260	1,260
532336	65021	Lodging	-	-	-	600	-	-
533225	63112	Telephone & Fax	2,037	804	1,608	2,520	2,520	2,520
543951	63612	Year End Allocation	18,098	23,226	46,452	13,338	46,452	46,452
543954	63112	Overhead Allocation	31,806	26,272	52,544	66,977	76,266	76,266
543954	65021	Overhead Allocation	25,694	13,395	26,789	30,433	26,267	26,267
543954	65120	Overhead Allocation	13,333	6,321	12,642	15,216	17,174	17,174
552210	63111	Respite	5,265	2,925	2,925	6,000	6,000	6,000
555101	63612	Child Day Care	8,020	3,505	7,010	6,438	7,010	7,010
555403	63111	Recreation Activities	11,439	8,295	8,142	5,000	5,000	5,000
555408	65021	Community Awareness	3,000	1,500	3,000	3,000	3,000	3,000
OPERATING EXPENDITURES			313,385	159,719	307,434	375,757	337,763	337,763
EXPENDITURES TOTAL			657,400	366,554	721,104	896,715	834,145	834,145
REVENUES			614,386	231,383	614,063	695,421	688,135	688,135
EXPENDITURES			657,400	366,554	721,104	896,715	834,145	834,145
TOTAL BUSINESS UNIT-65073000-CF-CF Comm Living			43,015	135,171	107,041	201,293	146,011	146,011

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
6516990-CF-Allocated Overhead								
EXPENDITURES								
543954	65040	Overhead Allocation	222,043	151,439	302,877	304,330	394,999	394,999
		OPERATING EXPENDITURES	222,043	151,439	302,877	304,330	394,999	394,999
		EXPENDITURES TOTAL	222,043	151,439	302,877	304,330	394,999	394,999
		EXPENDITURES	222,043	151,439	302,877	304,330	394,999	394,999
TOTAL BUSINESS UNIT-6516990-CF-Allocated Overhead			222,043	151,439	302,877	304,330	394,999	394,999
65690986-CF-NONR Tax Levy								
REVENUES								
421001	63188	State Aid	27,210	11,455	22,910	36,000	36,000	36,000
455431	65188	Preschool Service Fees	2,880	1,925	3,850	3,000	3,000	3,000
485100	65188	Donations - Unrestricted	75	-	-	-	-	-
485100	65189	Donations - Unrestricted	2,500	625	625	-	1,200	1,200
		REVENUES TOTAL	32,665	14,005	27,385	39,000	40,200	40,200
EXPENDITURES								
511110	63188	Salary-Permanent Regular	675	750	1,500	-	-	-
511110	65188	Salary-Permanent Regular	3,126	1,671	3,342	4,539	3,342	3,342
511110	65189	Salary-Permanent Regular	334	84	167	449	167	167
511210	63188	Wages-Regular	4,575	3,450	6,900	-	-	-
511210	65188	Wages-Regular	20,400	9,640	19,281	21,400	19,281	19,281
511210	65189	Wages-Regular	29,042	28,329	56,657	27,396	62,323	62,323
		SALARIES TOTAL	58,152	43,923	87,847	53,784	85,113	85,113
512141	63188	Social Security	391	302	605	-	-	-
512141	65188	Social Security	1,756	784	1,568	1,942	1,568	1,568
512141	65189	Social Security	2,183	2,064	4,129	2,072	4,542	4,542
512142	63188	Retirement (Employer)	341	286	571	-	-	-
512142	65188	Retirement (Employer)	1,530	769	1,538	1,686	1,538	1,538
512142	65189	Retirement (Employer)	1,911	1,923	3,846	1,810	4,230	4,230
512144	63188	Health Insurance	1,250	962	1,924	-	-	-
512144	65188	Health Insurance	6,466	4,275	8,550	6,740	8,550	8,550
512144	65189	Health Insurance	7,313	8,232	16,465	7,054	18,111	18,111
512145	63188	Life Insurance	1	0	1	-	-	-
512145	65188	Life Insurance	2	2	3	3	3	3
512145	65189	Life Insurance	1	3	6	1	3	3
512151	65188	HSA Contribution	80	-	-	-	-	-
512151	65189	HSA Contribution	136	-	-	-	-	-
512153	65188	HRA Contribution	-	27	53	-	-	-
512173	63188	Dental Insurance	-	56	112	-	-	-
512173	65188	Dental Insurance	415	212	424	549	424	424
512173	65189	Dental Insurance	395	363	726	460	799	799
		FRINGE TOTAL	24,172	20,260	40,521	22,316	39,768	39,768
		TOTAL SALARIES AND FRINGES	82,324	64,184	128,368	76,100	124,881	124,881
529299	63188	Purchase Care & Services	7,325	6,938	13,875	-	36,000	36,000
531312	63188	Office Supplies	19	-	-	-	-	-
531312	65189	Office Supplies	13	307	614	-	-	-
531313	65189	Printing & Duplicating	353	375	750	1,000	1,000	1,000
531319	63188	Other Operating Supplies	4,403	-	-	48,000	-	-
531319	65188	Other Operating Supplies	470	302	603	-	-	-
531319	65189	Other Operating Supplies	296	-	-	-	-	-
531348	63188	Educational Supplies	4,555	-	-	-	-	-
531348	65188	Educational Supplies	-	-	-	100	100	100
531349	63188	Other Operating Expenses	14	-	424	-	-	-
531355	65188	Client Costs	-	49	97	-	-	-
531355	65189	Client Costs	1,049	1,354	2,709	500	2,500	2,500
532325	63188	Registration	-	212	-	-	-	-
532325	65188	Registration	304	-	-	-	-	-
543954	65188	Overhead Allocation	6,487	3,431	6,862	7,731	6,862	6,862
543954	65189	Overhead Allocation	7,544	8,081	16,162	7,322	16,162	16,162
557321	65189	Food House/Supplies	4,141	2,924	5,849	1,500	5,000	5,000
593399	65188	Miscellaneous Expenditures	264	-	1,000	1,000	1,000	1,000
		OPERATING EXPENDITURES	37,239	23,973	48,945	67,153	68,624	68,624

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
EXPENDITURES TOTAL			119,563	88,156	177,313	143,253	193,505	193,505
REVENUES			32,665	14,005	27,385	39,000	40,200	40,200
EXPENDITURES			119,563	88,156	177,313	143,253	193,505	193,505
TOTAL BUSINESS UNIT-65690986-CF-NONR Tax Levy			86,898	74,151	149,928	104,253	153,305	153,305

65698000-CF-NONR Comm Treatment

EXPENDITURES								
55501	65020	Crisis Intervention	20,000	13,065	25,000	25,000	28,000	28,000
OPERATING EXPENDITURES			20,000	13,065	25,000	25,000	28,000	28,000
EXPENDITURES TOTAL			20,000	13,065	25,000	25,000	28,000	28,000
EXPENDITURES			20,000	13,065	25,000	25,000	28,000	28,000
TOTAL BUSINESS UNIT-65698000-CF-NONR Comm Treatm			20,000	13,065	25,000	25,000	28,000	28,000

66690951-ES-NONR NR

REVENUES								
421058	65051	State Aid - Prior Year	177,739	3,446	135,745	150,000	175,000	175,000
424002	65051	ARPA	41,069	5,914	16,232	-	-	-
472010	65051	Consortium Revenue	1,351,774	347,292	1,306,042	1,329,970	1,341,112	1,341,112
REVENUES TOTAL			1,570,582	356,652	1,458,019	1,479,970	1,516,112	1,516,112
REVENUES			1,570,582	356,652	1,458,019	1,479,970	1,516,112	1,516,112
TOTAL BUSINESS UNIT-66690951-ES-NONR NR			1,570,582	356,652	1,458,019	1,479,970	1,516,112	1,516,112

66691051-ES-NONR Child Care

REVENUES								
421001	65053	State Aid	151,710	49,817	136,940	155,468	152,926	152,926
421052	65053	Children & Family	-	320	320	-	-	-
421058	65053	State Aid - Prior Year	18,812	-	-	-	-	-
REVENUES TOTAL			170,522	50,137	137,260	155,468	152,926	152,926
EXPENDITURES								
529299	65053	Purchase Care & Services	6,936	3,166	6,331	7,511	6,936	6,936
532332	65051	Mileage	-	-	-	536	-	-
OPERATING EXPENDITURES			6,936	3,166	6,331	8,047	6,936	6,936
EXPENDITURES TOTAL			6,936	3,166	6,331	8,047	6,936	6,936
REVENUES			170,522	50,137	137,260	155,468	152,926	152,926
EXPENDITURES			6,936	3,166	6,331	8,047	6,936	6,936
TOTAL BUSINESS UNIT-66691051-ES-NONR Child Care			(163,586)	(46,972)	(130,929)	(147,421)	(145,990)	(145,990)

66693051-ES-NONR Comm Living

REVENUES								
421077	65071	Children First	2,979	638	2,979	2,798	-	-
421082	65187	Medicaid Agency Incentive	9,158	4,750	9,499	12,000	9,158	9,158
455606	65100	MA Deductibles	16,500	5,300	16,500	10,000	16,500	16,500
455620	65073	Food Stamp Collection	7,591	4,230	7,591	11,953	8,459	8,459
REVENUES TOTAL			36,228	14,917	36,569	36,751	34,117	34,117
EXPENDITURES								
511110	65051	Salary-Permanent Regular	151,906	79,860	159,720	156,374	170,207	170,207
511210	65051	Wages-Regular	993,817	498,513	997,026	1,063,420	1,119,871	1,119,871
511220	65051	Wages-Overtime	4,029	4,563	9,125	-	-	-
511330	65051	Wages-Longevity Pay	7,041	6,387	12,775	689	-	-

Human Services Department-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
SALARIES TOTAL			1,156,793	589,323	1,178,646	1,220,484	1,290,078	1,290,078
512141	65051	Social Security	82,999	41,735	83,470	82,498	93,371	93,371
512142	65051	Retirement (Employer)	74,437	38,697	77,395	82,993	91,596	91,596
512144	65051	Health Insurance	353,311	176,372	352,744	454,201	304,738	304,738
512145	65051	Life Insurance	375	169	338	317	296	296
512151	65051	HSA Contribution	22,328	-	-	-	13,082	13,082
512153	65051	HRA Contribution	-	155	155	-	-	-
512173	65051	Dental Insurance	19,194	10,588	21,176	22,524	20,832	20,832
FRINGE TOTAL			552,645	267,716	535,278	642,532	523,916	523,916
TOTAL SALARIES AND FRINGES			1,709,438	857,039	1,713,924	1,863,015	1,813,994	1,813,994
529160	65051	Interpreter Fee	-	29	58	-	-	-
555911	65051	Drug Screens	-	105	210	500	500	500
593391	65051	Prior Year Expenditures	-	(178)	(357)	-	-	-
OPERATING EXPENDITURES			-	(44)	(89)	500	500	500
EXPENDITURES TOTAL			1,709,438	856,995	1,713,835	1,863,515	1,814,494	1,814,494
REVENUES			36,228	14,917	36,569	36,751	34,117	34,117
EXPENDITURES			1,709,438	856,995	1,713,835	1,863,515	1,814,494	1,814,494
TOTAL BUSINESS UNIT-66693051-ES-NONR Comm Living			1,673,210	842,078	1,677,266	1,826,764	1,780,376	1,780,376
66699951-ES-NONR Overhead								
EXPENDITURES								
531303	65051	Computer Equipmt & Software	41,069	8,116	16,232	-	-	-
531312	65051	Office Supplies	1,519	212	424	2,000	1,000	1,000
531313	65051	Printing & Duplicating	491	188	375	-	-	-
531326	65051	Advertising	919	428	856	750	1,000	1,000
532325	65051	Registration	375	-	-	680	1,000	1,000
532336	65051	Lodging	-	-	-	130	-	-
543954	65051	Overhead Allocation	341,289	185,702	371,404	334,763	377,825	377,825
OPERATING EXPENDITURES			385,662	194,646	389,291	338,323	380,825	380,825
EXPENDITURES TOTAL			385,662	194,646	389,291	338,323	380,825	380,825
EXPENDITURES			385,662	194,646	389,291	338,323	380,825	380,825
TOTAL BUSINESS UNIT-66699951-ES-NONR Overhead			385,662	194,646	389,291	338,323	380,825	380,825
REVENUES			31,292,221	14,410,883	34,020,570	36,864,520	40,456,335	40,456,335
EXPENDITURES			32,240,017	17,628,054	34,491,870	36,864,520	40,456,335	40,456,335
TOTAL Human Services Department DEPARTMENT			947,796	3,217,171	471,300	-	0	0

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
Replace aging Switches	2.4	Transformative Government	Quarter 3, 2024
Yearly Audit Testing		Transformative Government	yearly
Tyler support financials /payroll	2.1	Transformative Government	yearly
Human Services billing		Transformative Government	Quarter 2 to Quarter 4, 2024
Offsite back-ups	2.4	Highly Regarded Quality of life	Quarter 1, 2024

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2022(Est)	2023 (Est)	2024 (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			

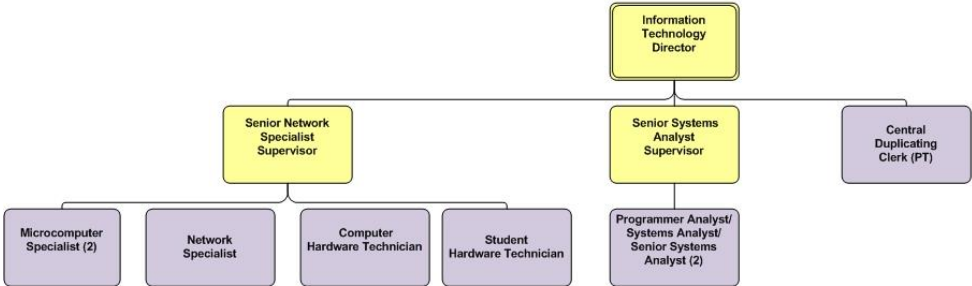
IBMi Support/ County applications run on and rely on the IBMi	100%	100%	100%
Smartphones	540	560	610
Contract and License Management/Manage software maintenance agreements. Ensure compliance with licensing requirements. Includes the Microsoft Enterprise License Agreement.			
Database Administration/Backup, 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	594	635	645
Information System Planning/Anticipate and plan for future information system needs.			

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2023 fiscal year as follows:

- Installed new UPS at UW-Extension
- Installed new SAN for video storage
- Installed Nimble at the City of Waukesha Data Center Backup solution
- Security Assessment

DEPARTMENT ORGANIZATIONAL CHART



Management Information Systems (MIS)

DEPARTMENT MISSION

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- 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
Start to replace aging Switches		Transformative Government	Quarter 3, 2024
Yearly Audit Testing		Transformative Government	yearly
Tyler support financials /payroll		Transformative Government	yearly
Human Services billing		Transformative Government	Quarter 2 to Quarter 4, 2024
Offsite back-ups		Transformative Government	Quarter 1, 2024

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2022(Est)	2023 (Est)	2024 (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/ County applications run on and rely on the IBMi	100%	100%	100%

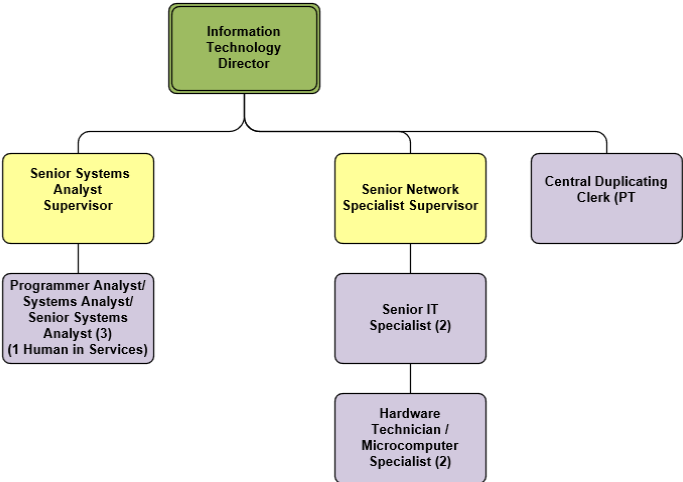
Smartphones	540	560	610
Contract and License Management/Manage software maintenance agreements. Ensure compliance with licensing requirements. Includes the Microsoft Enterprise License Agreement			
Database Administration/Backup, queries, automation, and reporting	100%	100%	100%
E-mail Administration/Calendar, 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	594	635	645
Information System Planning/Anticipate and plan for future information system needs			

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2023 fiscal year as follows:

- Installed new UPS at UW-Extension
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- Security Assessment

DEPARTMENT ORGANIZATIONAL CHART



Management Information Services-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
77001 -PC Group								
REVENUES								
411100		General Property Taxes	4,894	112,286	224,572	224,572	-	-
451029		Sale Of Misc Items	1,517	-	-	-	-	-
474180		MIS Billed	1,071,506	589,276	1,178,552	1,178,552	1,499,677	-
REVENUES TOTAL			1,077,917	701,562	1,403,124	1,403,124	1,499,677	-
EXPENDITURES								
511110		Salary-Permanent Regular	27,534	40,379	-	-	90,546	-
511210		Wages-Regular	174,886	75,951	293,926	245,734	194,116	-
511220		Wages-Overtime	4,998	32	1,139	1,139	7,472	-
511330		Wages-Longevity Pay	340	-	340	340	370	-
SALARIES TOTAL			207,757	116,362	295,405	247,213	292,505	-
512141		Social Security	18,855	8,481	21,298	21,298	21,510	-
512142		Retirement (Employer)	16,638	7,913	20,088	20,088	20,183	-
512144		Health Insurance	46,529	22,657	66,242	66,242	42,472	-
512145		Life Insurance	70	25	66	66	52	-
512151		HSA Contribution	2,500	-	-	-	1,938	-
512173		Dental Insurance	2,998	1,620	3,792	3,792	3,240	-
FRINGE TOTAL			87,589	40,695	111,486	111,486	89,395	-
TOTAL SALARIES AND FRINGES			295,346	157,057	406,892	358,700	381,900	-
521220		Consultant	29,331	55,704	101,200	101,200	126,300	-
521296		Computer Support	447,315	411,003	433,413	433,413	587,002	-
529299		Purchase Care & Services	89,094	80,159	135,000	135,000	145,000	-
531298		United Parcel Service	303	173	-	-	-	-
531301		Office Equipment	-	-	-	300	300	-
531303		Computer Equipmt & Software	62,975	22,658	58,000	58,000	77,300	-
531312		Office Supplies	1,556	310	300	300	300	-
531313		Printing & Duplicating	-	-	100	100	100	-
531322		Subscriptions	-	-	-	300	-	-
531324		Membership Dues	-	175	175	400	400	-
531326		Advertising	597	-	-	-	-	-
532325		Registration	110	125	1,000	1,000	1,600	-
532332		Mileage	-	73	200	200	200	-
532335		Meals	-	-	100	100	150	-
532336		Lodging	186	220	250	250	325	-
532350		Training Materials	-	-	1,500	1,500	1,500	-
533228		Internet	19,195	10,873	38,000	38,000	-	-
535242		Maintain Machinery & Equip	3,862	94	-	-	-	-
535355		Plumbing & Electrical	-	-	1,000	1,000	-	-
571004		IP Telephony Allocation	3,037	1,433	2,866	2,866	3,854	-
571008		MIS Overhead Allocation	39,667	13,745	17,759	17,759	19,115	-
591519		Other Insurance	2,940	1,527	3,544	3,544	3,331	-
OPERATING EXPENDITURES			700,168	598,273	794,407	795,232	966,777	-
594809		Capital Building	41,770	-	-	-	-	-
594810		Capital Equipment	25,400	108,121	201,000	201,000	151,000	-
594821		Capital Improvement Land	5,969	-	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			73,138	108,121	201,000	201,000	151,000	-
EXPENDITURES TOTAL			1,068,653	863,451	1,402,299	1,354,932	1,499,677	-
REVENUES			1,077,917	701,562	1,403,124	1,403,124	1,499,677	-
EXPENDITURES			1,068,653	863,451	1,402,299	1,354,932	1,499,677	-
TOTAL BUSINESS UNIT-77001 -PC Group			(9,265)	161,889	(825)	(48,192)	0	-

77002 -Systems Group

REVENUES								
411100		General Property Taxes	4,479	8,317	16,633	16,633	-	-
451200		Records & Reports	1,325	225	1,200	1,200	1,200	-
474180		MIS Billed	404,597	209,875	419,750	419,750	554,018	-
REVENUES TOTAL			410,400	218,417	437,584	437,584	555,218	-
EXPENDITURES								

Management Information Services-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
511110		Salary-Permanent Regular	175,719	112,484	227,775	227,775	241,861	-
511210		Wages-Regular	49,194	27,320	31,755	31,755	69,443	-
511330		Wages-Longevity Pay	708	-	708	708	738	-
		SALARIES TOTAL	225,620	139,804	260,238	260,238	312,042	-
512141		Social Security	19,639	10,113	18,584	18,584	22,751	-
512142		Retirement (Employer)	17,431	9,507	17,696	17,696	21,393	-
512144		Health Insurance	40,755	29,669	50,792	50,792	70,079	-
512145		Life Insurance	77	43	52	52	84	-
512151		HSA Contribution	2,500	-	-	-	2,423	-
512173		Dental Insurance	2,244	1,276	2,466	2,466	2,724	-
		FRINGE TOTAL	82,647	50,607	89,591	89,591	119,454	-
		TOTAL SALARIES AND FRINGES	308,267	190,411	349,829	349,829	431,495	-
521220		Consultant	1,000	995	1,500	7,000	7,000	-
521296		Computer Support	4,530	5,525	-	-	-	-
531303		Computer Equipmt & Software	6,282	-	-	-	-	-
531312		Office Supplies	600	180	200	200	200	-
531322		Subscriptions	-	-	175	175	-	-
531324		Membership Dues	175	-	300	300	300	-
531326		Advertising	283	-	-	-	-	-
532325		Registration	-	1,500	1,700	1,700	2,000	-
532332		Mileage	123	157	100	100	100	-
532335		Meals	44	22	50	50	50	-
532350		Training Materials	-	-	1,000	1,000	500	-
535242		Maintain Machinery & Equip	43,963	29,727	54,476	54,476	49,736	-
571004		IP Telephony Allocation	562	266	531	531	602	-
571008		MIS Overhead Allocation	39,667	13,745	17,759	17,759	19,115	-
591519		Other Insurance	3,703	1,888	4,464	4,464	4,119	-
		OPERATING EXPENDITURES	100,932	54,005	82,255	87,755	83,722	-
594809		Capital Building	15,210	-	-	-	-	-
594818		Capital Computer	-	-	-	-	40,000	-
594823		Intangible Asset	(12,809)	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	2,401	-	-	-	40,000	-
		EXPENDITURES TOTAL	411,600	244,416	432,084	437,584	555,218	-
		REVENUES	410,400	218,417	437,584	437,584	555,218	-
		EXPENDITURES	411,600	244,416	432,084	437,584	555,218	-
TOTAL BUSINESS UNIT-77002 -Systems Group			1,199	25,999	(5,500)	0	-	-

77003 -Programming - Special

REVENUES								
411100		General Property Taxes	1,738	4,550	9,100	9,100	-	-
474099		Dept Cap Program Charges	96,260	69,946	139,892	139,892	-	-
		REVENUES TOTAL	97,998	74,496	148,992	148,992	-	-
EXPENDITURES								
511110		Salary-Permanent Regular	-	-	-	-	(191,559)	-
511210		Wages-Regular	68,264	62,439	105,062	105,062	145,171	-
511220		Wages-Overtime	388	-	-	-	665	-
		SALARIES TOTAL	68,652	62,439	105,062	105,062	(45,722)	-
512141		Social Security	4,960	4,588	7,437	7,437	10,801	-
512142		Retirement (Employer)	4,470	4,201	7,144	7,144	10,052	-
512144		Health Insurance	17,700	12,510	27,971	27,971	22,786	-
512145		Life Insurance	11	5	15	15	11	-
512151		HSA Contribution	1,250	-	-	-	969	-
512173		Dental Insurance	955	552	1,362	1,362	1,104	-
		FRINGE TOTAL	29,346	21,857	43,930	43,930	45,722	-
		TOTAL SALARIES AND FRINGES	97,998	84,296	148,992	148,992	0	-
		EXPENDITURES TOTAL	97,998	84,296	148,992	148,992	0	-
		REVENUES	97,998	74,496	148,992	148,992	-	-
		EXPENDITURES	97,998	84,296	148,992	148,992	0	-

Management Information Services-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL BUSINESS UNIT-77003 -Programming - Special			-	9,800	0	0	0	-
77004 -MIS Overhead								
REVENUES								
424001	22209	Federal Grants	3,312	-	-	-	-	-
REVENUES TOTAL			3,312	-	-	-	-	-
EXPENDITURES								
529299		Purchase Care & Services	41,421	5,336	6,500	6,500	8,500	-
531298		United Parcel Service	-	-	200	200	200	-
531320		Safety Supplies	707	237	50	50	75	-
533221		Water	578	178	-	-	435	-
533222		Electric	5,087	1,788	6,800	6,800	6,800	-
533223		Sewer	535	157	400	400	400	-
533224		Natural Gas	2,741	1,296	3,000	3,000	3,000	-
533225		Telephone & Fax	5,746	2,421	3,400	3,400	3,400	-
533228		Internet	4,960	4,960	-	-	-	-
533235		Storm Water Utility	180	75	180	180	180	-
533236		Wireless Internet	1,848	924	3,200	3,200	3,200	-
533236	22209	Wireless Internet	3,312	1,119	-	-	-	-
535242		Maintain Machinery & Equip	-	-	6,500	6,500	6,500	-
535246		Building Service & Maint	-	-	2,000	2,000	2,000	-
535297		Refuse Collection	702	358	535	535	535	-
571003		Housekeeping	2,200	1,100	2,200	2,200	2,200	-
571008		MIS Overhead Allocation	(79,334)	(27,490)	(35,518)	(35,518)	(38,231)	-
591519		Other Insurance	481	376	553	553	806	-
OPERATING EXPENDITURES			(8,836)	(7,164)	-	-	(0)	-
594821		Capital Improvement Land	8,836	-	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			8,836	-	-	-	-	-
EXPENDITURES TOTAL			0	(7,164)	-	-	(0)	-
REVENUES			3,312	-	-	-	-	-
EXPENDITURES			0	(7,164)	-	-	(0)	-
TOTAL BUSINESS UNIT-77004 -MIS Overhead			(3,312)	(7,164)	-	-	(0)	-

77005 -IP-Telephony

REVENUES								
411100		General Property Taxes	654	143	286	286	-	-
474190		IP-Telephony Billed	86,509	43,466	86,933	86,933	96,839	-
REVENUES TOTAL			87,163	43,609	87,218	87,218	96,839	-
EXPENDITURES								
511210		Wages-Regular	38,155	34,031	33,885	33,885	73,662	-
511220		Wages-Overtime	128	-	455	455	360	-
SALARIES TOTAL			38,283	34,031	34,339	34,339	74,022	-
512141		Social Security	2,929	2,603	2,627	2,627	5,663	-
512142		Retirement (Employer)	2,493	2,314	2,335	2,335	5,107	-
512145		Life Insurance	28	30	16	16	56	-
512173		Dental Insurance	573	552	552	552	1,104	-
FRINGE TOTAL			6,022	5,500	5,530	5,530	11,930	-
TOTAL SALARIES AND FRINGES			44,305	39,530	39,869	39,869	85,952	-
521220		Consultant	14,558	5,335	6,500	6,500	6,500	-
521296		Computer Support	6,350	-	36,913	36,913	-	-
531303		Computer Equipmt & Software	811	289	1,500	1,500	1,500	-
533225		Telephone & Fax	17,555	7,903	-	-	-	-
535242		Maintain Machinery & Equip	3,239	2,195	2,000	2,000	2,500	-
591519		Other Insurance	344	177	436	436	387	-
OPERATING EXPENDITURES			42,857	15,899	47,349	47,349	10,887	-
594810		Capital Equipment	-	-	40,000	48,192	-	-

Management Information Services-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		CAPITAL OUTLAY EXPENDITURES	-	-	40,000	48,192	-	-
		EXPENDITURES TOTAL	87,163	55,430	127,218	135,410	96,839	-
		REVENUES	87,163	43,609	87,218	87,218	96,839	-
		EXPENDITURES	87,163	55,430	127,218	135,410	96,839	-
TOTAL BUSINESS UNIT-77005 -IP-Telephony			0	11,821	40,000	48,192	0	-
77006 -Central Duplication								
REVENUES								
411100		General Property Taxes	3,548	1,835	3,669	3,669	-	-
451002		Private Party Photocopy	3,807	171	1,200	1,200	-	-
472003		Municipality Copies & Printing	883	27	1,800	1,800	-	-
472007		Municipal Other Charges	241	-	-	-	-	-
474180		MIS Billed	10,336	25,946	51,892	51,892	17,394	-
474200		Copying & Printing Interdepa	39,199	4,850	36,000	36,000	36,000	-
REVENUES TOTAL			58,015	32,828	94,561	94,561	53,394	-
EXPENDITURES								
511210		Wages-Regular	19,306	3,562	20,908	20,908	16,768	-
511220		Wages-Overtime	37	-	62	62	-	-
511240		Wages-Temporary	-	1,983	-	-	-	-
511330		Wages-Longevity Pay	87	-	70	70	-	-
SALARIES TOTAL			19,430	5,545	21,040	21,040	16,768	-
512141		Social Security	1,427	424	1,599	1,599	1,283	-
512142		Retirement (Employer)	816	-	1,213	1,213	-	-
512144		Health Insurance	6,548	-	8,316	8,316	-	-
512145		Life Insurance	6	-	20	20	-	-
512151		HSA Contribution	370	-	-	-	-	-
512173		Dental Insurance	408	-	1,104	1,104	-	-
FRINGE TOTAL			9,575	424	12,252	12,252	1,283	-
TOTAL SALARIES AND FRINGES			29,005	5,969	33,292	33,292	18,051	-
531298		United Parcel Service	-	13	-	-	-	-
531303		Computer Equipmt & Software	-	507	-	-	-	-
531311		Postage & Box Rent	406	-	-	-	-	-
531312		Office Supplies	11,289	8,904	12,000	12,000	13,200	-
531314		Small Items Of Equipment	-	-	600	600	600	-
531349		Other Operating Expenses	75	-	200	200	200	-
532332		Mileage	-	-	110	110	110	-
535242		Maintain Machinery & Equip	4,536	1,293	4,000	4,000	4,000	-
535252		Printing Equip Maintenance	8,116	2,856	12,000	12,000	12,000	-
571004		IP Telephony Allocation	113	53	106	106	120	-
571009		MIS PC Group Allocation	3,572	1,802	3,604	3,604	4,437	-
571010		MIS Systems Grp Alloc(ISIS)	353	179	358	358	439	-
591519		Other Insurance	229	109	291	291	237	-
OPERATING EXPENDITURES			28,689	15,717	33,269	33,269	35,343	-
594810		Capital Equipment	-	-	28,000	28,000	-	-
CAPITAL OUTLAY EXPENDITURES			-	-	28,000	28,000	-	-
EXPENDITURES TOTAL			57,693	21,686	94,561	94,561	53,394	-
REVENUES			58,015	32,828	94,561	94,561	53,394	-
EXPENDITURES			57,693	21,686	94,561	94,561	53,394	-
TOTAL BUSINESS UNIT-77006 -Central Duplication			(321)	(11,142)	(0)	(0)	0	-
REVENUES			1,734,805	1,070,911	2,171,478	2,171,478	2,205,128	-
EXPENDITURES			1,723,106	1,262,115	2,205,153	2,171,478	2,205,128	-
TOTAL Internal Service Funds DEPARTMENT			(11,698)	191,204	33,675	-	-	-

Fleet Management



Fleet Management

Financial Summary

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
Revenues						
Intergovernmental Charges	82,831	58,097	58,097	85,876	27,779	100.00%
Miscellaneous Revenues	235,887	-	-	300,000		
Other Financing Sources	286,000	186,000	186,000	-	(186,000)	100.00%
Total Revenues	604,718	244,097	244,097	385,876	(158,221)	-
Expenditures						
Purchased Services	4,597	58,097	58,097	67,287	9,190	100.00%
Operating Costs	335,158	-	-	-	-	0.00%
Other Expenses	13,369	-	-	18,589	18,589	100.00%
Capital Items	-	186,000	186,000	300,000	114,000	-
Total Expenditures	353,124	244,097	244,097	385,876	27,779	-
Property Taxes	-	-	-	-	-	-
Addition to (Use of) Fund Balance	251,594	-	-	-		

Summary Highlights:

The Fleet Management Fund is responsible for accounting for the County fleet. The Fleet Management Program began in 2020.

Fleet-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
710 -Fleet								
REVENUES								
611103		Operating Transfer In	286,000	-	250,000	250,000	-	-
REVENUES TOTAL			286,000	-	250,000	250,000	-	-
EXPENDITURES								
594811		Capital Automobiles	-	-	250,000	250,000	-	-
		CAPITAL OUTLAY EXPENDITURES	-	-	250,000	250,000	-	-
EXPENDITURES TOTAL			-	-	250,000	250,000	-	-
REVENUES			286,000	-	250,000	250,000	-	-
EXPENDITURES			-	-	250,000	250,000	-	-
TOTAL BUSINESS UNIT-710 -Fleet			(286,000)	-	-	-	-	-
71001370-Fleet Mgmt-Admin								
REVENUES								
474135		County Fleet Billed	-	-	-	-	606	606
483009		Sale of Vehicles	-	-	200,000	200,000	300,000	300,000
REVENUES TOTAL			-	-	200,000	200,000	300,606	300,606
EXPENDITURES								
529642		Purchased Services	-	-	1,723	1,723	-	-
561541		Depreciation	6,016	-	-	-	-	-
591519		Other Insurance	480	286	505	505	606	606
		OPERATING EXPENDITURES	6,497	286	2,228	2,228	606	606
594811		Capital Automobiles	-	-	200,000	200,000	300,000	300,000
		CAPITAL OUTLAY EXPENDITURES	-	-	200,000	200,000	300,000	300,000
EXPENDITURES TOTAL			6,497	286	202,228	202,228	300,606	300,606
REVENUES			-	-	200,000	200,000	300,606	300,606
EXPENDITURES			6,497	286	202,228	202,228	300,606	300,606
TOTAL BUSINESS UNIT-71001370-Fleet Mgmt-Admin			6,497	286	2,228	2,228	-	-
71001371-Fleet-Central Services								
REVENUES								
474135		County Fleet Billed	801	-	-	-	1,000	1,000
REVENUES TOTAL			801	-	-	-	1,000	1,000
EXPENDITURES								
529642		Purchased Services	50	165	-	-	1,000	1,000
		OPERATING EXPENDITURES	50	165	-	-	1,000	1,000
EXPENDITURES TOTAL			50	165	-	-	1,000	1,000
REVENUES			801	-	-	-	1,000	1,000
EXPENDITURES			50	165	-	-	1,000	1,000
TOTAL BUSINESS UNIT-71001371-Fleet-Central Services			(751)	165	-	-	-	-
71001378-Fleet Mgmt-Economic Developmen								
REVENUES								
474135		County Fleet Billed	1,831	-	-	-	1,900	1,900
483009		Sale of Vehicles	23,050	-	-	-	-	-
REVENUES TOTAL			24,881	-	-	-	1,900	1,900
EXPENDITURES								
529642		Purchased Services	49	690	1,369	1,369	1,420	1,420
561541		Depreciation	6,764	-	-	-	-	-

Fleet-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
561547		Disposal	13,951	-	-	-	-	-
591519		Other Insurance	382	226	401	401	480	480
		OPERATING EXPENDITURES	21,147	916	1,770	1,770	1,900	1,900
		EXPENDITURES TOTAL	21,147	916	1,770	1,770	1,900	1,900
		REVENUES	24,881	-	-	-	1,900	1,900
		EXPENDITURES	21,147	916	1,770	1,770	1,900	1,900
TOTAL BUSINESS UNIT-71001378-Fleet Mgmt-Economic D			(3,735)	916	1,770	1,770	-	-

71001379-Fleet Mgmt-Emergency Mgmt

REVENUES								
474135		County Fleet Billed	192	-	-	-	1,000	1,000
REVENUES TOTAL			192	-	-	-	1,000	1,000
EXPENDITURES								
529642		Purchased Services	-	50	1,723	1,723	394	394
561541		Depreciation	6,016	-	-	-	-	-
591519		Other Insurance	480	286	505	505	606	606
		OPERATING EXPENDITURES	6,497	336	2,228	2,228	1,000	1,000
EXPENDITURES TOTAL			6,497	336	2,228	2,228	1,000	1,000
REVENUES			192	-	-	-	1,000	1,000
EXPENDITURES			6,497	336	2,228	2,228	1,000	1,000
TOTAL BUSINESS UNIT-71001379-Fleet Mgmt-Emergency			6,305	336	2,228	2,228	-	-

71001383-Fleet Mgmt-Human Services

REVENUES								
474135		County Fleet Billed	72,562	-	55,000	55,000	71,884	71,884
483009		Sale of Vehicles	212,837	-	-	-	-	-
REVENUES TOTAL			285,399	-	55,000	55,000	71,884	71,884
EXPENDITURES								
529642		Purchased Services	4,355	2,970	34,056	34,056	58,171	58,171
561541		Depreciation	148,160	-	-	-	-	-
561547		Disposal	122,672	-	-	-	-	-
591519		Other Insurance	9,504	6,467	9,979	9,979	13,713	13,713
		OPERATING EXPENDITURES	284,690	9,437	44,035	44,035	71,884	71,884
EXPENDITURES TOTAL			284,690	9,437	44,035	44,035	71,884	71,884
REVENUES			285,399	-	55,000	55,000	71,884	71,884
EXPENDITURES			284,690	9,437	44,035	44,035	71,884	71,884
TOTAL BUSINESS UNIT-71001383-Fleet Mgmt-Human Serv			(709)	9,437	(10,965)	(10,965)	-	-

71001384-Fleet Mgmt-Land & Water Consv

REVENUES								
474135		County Fleet Billed	785	-	2,600	2,600	2,600	2,600
REVENUES TOTAL			785	-	2,600	2,600	2,600	2,600
EXPENDITURES								
529642		Purchased Services	50	115	1,723	1,723	1,994	1,994
561541		Depreciation	6,016	-	-	-	-	-
591519		Other Insurance	480	286	505	505	606	606
		OPERATING EXPENDITURES	6,547	401	2,228	2,228	2,600	2,600
EXPENDITURES TOTAL			6,547	401	2,228	2,228	2,600	2,600
REVENUES			785	-	2,600	2,600	2,600	2,600
EXPENDITURES			6,547	401	2,228	2,228	2,600	2,600

Fleet-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
TOTAL BUSINESS UNIT-71001384-Fleet Mgmt-Land & Water			5,761	401	(372)	(372)	-	-
71001385-Fleet Mgmt-Land Information								
REVENUES								
474135		County Fleet Billed	-	-	780	780	800	800
REVENUES TOTAL			-	-	780	780	800	800
EXPENDITURES								
529642		Purchased Services	-	-	-	-	800	800
		OPERATING EXPENDITURES	-	-	-	-	800	800
EXPENDITURES TOTAL			-	-	-	-	800	800
REVENUES			-	-	780	780	800	800
EXPENDITURES			-	-	-	-	800	800
TOTAL BUSINESS UNIT-71001385-Fleet Mgmt-Land Inform			-	-	(780)	(780)	-	-
71001389-Fleet Mgmt-Parks Department								
REVENUES								
474135		County Fleet Billed	-	-	-	-	886	886
REVENUES TOTAL			-	-	-	-	886	886
EXPENDITURES								
529642		Purchased Services	-	2,497	2,522	2,522	-	-
561541		Depreciation	8,790	-	-	-	-	-
591519		Other Insurance	703	418	739	739	886	886
		OPERATING EXPENDITURES	9,493	2,915	3,261	3,261	886	886
EXPENDITURES TOTAL			9,493	2,915	3,261	3,261	886	886
REVENUES			-	-	-	-	886	886
EXPENDITURES			9,493	2,915	3,261	3,261	886	886
TOTAL BUSINESS UNIT-71001389-Fleet Mgmt-Parks Depa			9,493	2,915	3,261	3,261	-	-
71001390-Fleet Mgmt-Zoning								
REVENUES								
474135		County Fleet Billed	5,012	-	3,580	3,580	3,500	3,500
REVENUES TOTAL			5,012	-	3,580	3,580	3,500	3,500
EXPENDITURES								
529642		Purchased Services	93	-	1,723	1,723	2,894	2,894
561541		Depreciation	6,016	-	-	-	-	-
591519		Other Insurance	480	286	505	505	606	606
		OPERATING EXPENDITURES	6,590	286	2,228	2,228	3,500	3,500
EXPENDITURES TOTAL			6,590	286	2,228	2,228	3,500	3,500
REVENUES			5,012	-	3,580	3,580	3,500	3,500
EXPENDITURES			6,590	286	2,228	2,228	3,500	3,500
TOTAL BUSINESS UNIT-71001390-Fleet Mgmt-Zoning			1,578	286	(1,352)	(1,352)	-	-
71001398-Fleet Mgmt-Health								
REVENUES								
474135		County Fleet Billed	-	-	-	-	1,700	1,700
REVENUES TOTAL			-	-	-	-	1,700	1,700
EXPENDITURES								

Fleet-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
529642		Purchased Services	-	-	3,078	3,078	616	616
561541		Depreciation	10,756	-	-	-	-	-
591519		Other Insurance	859	511	902	902	1,084	1,084
		OPERATING EXPENDITURES	11,614	511	3,980	3,980	1,700	1,700
		EXPENDITURES TOTAL	11,614	511	3,980	3,980	1,700	1,700
		REVENUES	-	-	-	-	1,700	1,700
		EXPENDITURES	11,614	511	3,980	3,980	1,700	1,700
TOTAL BUSINESS UNIT-71001398-Fleet Mgmt-Health			11,614	511	3,980	3,980	-	-
710398 -Fleet-Health Dept								
REVENUES								
474135		County Fleet Billed	1,648	-	-	-	-	-
REVENUES TOTAL			1,648	-	-	-	-	-
REVENUES			1,648	-	-	-	-	-
TOTAL BUSINESS UNIT-710398 -Fleet-Health Dept			1,648	-	-	-	-	-
REVENUES			604,718	-	511,960	511,960	385,877	385,877
EXPENDITURES			353,124	15,254	511,960	511,960	385,877	385,877
TOTAL Internal Service Funds DEPARTMENT			(251,594)	15,254	(0)	(0)	-	-

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 limit 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).

During 2023, the County issued a general obligation promissory note in the amount of \$370,000 to replace its telephone system.

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

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
Revenues						
Other Financing Sources	1,729,246	2,090,000	2,090,000	469,487	(1,620,513)	100.00%
Total Revenues	1,729,246	2,090,000	2,090,000	469,487	(1,620,513)	-
Expenditures						
Principal	3,095,000	5,610,000	5,610,000	2,835,784	(2,774,216)	-49.45%
Interest and fiscal charges	843,271	1,852,956	1,852,956	1,695,688		
Other Financing Uses	-	469,487	469,487	-	(469,487)	0%
Total Expenditures	3,938,271	7,932,443	7,932,443	4,531,472	(3,243,703)	-40.89%
Property Taxes	3,636,718	4,029,243	4,029,243	4,061,985	32,742	0.81%
Addition to (Use of) Fund Balance	1,427,693	(1,813,200)	(1,813,200)	-		

Outstanding Debt Limit

Equalized Value (a)	11,208,619,100
Statutory Limitation Percentage	5%
Statutory Debt Limitation	560,430,955
Outstanding Debt (b)	47,030,000
Available Debt Limit	513,400,955

(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 2014A	9/25/2014	4/1/2034	2.775158%	5,975,000
G. O. Bond Series 2015A	5/12/2015	4/1/2034	2.479800%	2,450,000
G. O. Bond Series 2020A	3/5/2020	4/1/2039	1.965000%	6,835,000
G. O. Bond Series 2021A	10/12/2021	4/1/2038	1.480000%	4,400,000
G. O. Bond Series 2022A	9/12/2022	4/1/2042	3.678183%	27,000,000
G.O. Promissory Note	10/10/2023	10/1/2026	6.250000%	370,000
Total				\$ 47,030,000

Debt Service-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
3 -Debt Service								
REVENUES								
411120	80010	Debt Service Property Taxes	3,636,718	2,014,621	4,029,243	4,029,243	4,061,985	4,061,985
611103		Operating Transfer In	-	-	2,090,000	2,090,000	-	-
699700		Resv Applied Operating	-	-	1,813,200	1,813,200	469,487	469,487
REVENUES TOTAL			3,636,718	2,014,621	7,932,443	7,932,443	4,531,472	4,531,472
EXPENDITURES								
592001	80010	Bond Principal	3,095,000	5,610,000	5,610,000	5,610,000	2,835,784	2,835,784
592002	80010	Bond Interest	744,843	951,150	1,852,956	1,852,956	1,695,688	1,695,688
594950	80010	Operating Reserve	-	-	469,487	469,487	-	-
631250	90060	Premium On Bonds	(1,729,246)	-	-	-	-	-
631252	90060	Original issue discount	98,428	-	-	-	-	-
OPERATING EXPENDITURES			2,209,024	6,561,150	7,932,443	7,932,443	4,531,472	4,531,472
EXPENDITURES TOTAL			2,209,024	6,561,150	7,932,443	7,932,443	4,531,472	4,531,472
REVENUES			3,636,718	2,014,621	7,932,443	7,932,443	4,531,472	4,531,472
EXPENDITURES			2,209,024	6,561,150	7,932,443	7,932,443	4,531,472	4,531,472
TOTAL BUSINESS UNIT-3 -Debt Service			(1,427,694)	4,546,529	-	-	-	-

**SCHEDULE OF CURRENT DEBT SERVICE
REQUIREMENTS BY ISSUE**

Fiscal Year		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	G.O. Promissory Note 2023	Total
2024	Principal	450,000	195,000	225,000	850,000	1,000,000	115,784	2,835,784
	Interest	175,547	64,645	160,300	104,000	1,169,794	21,402	1,695,688
2025	Principal	465,000	200,000	230,000	240,000	1,100,000	123,198	2,358,198
	Interest	162,985	59,220	151,200	83,400	1,127,794	13,988	1,598,587
2026	Principal	475,000	205,000	235,000	310,000	1,570,000	131,018	2,926,018
	Interest	151,235	54,157	141,900	75,150	1,074,394	6,167	1,503,003
2027	Principal	485,000	210,000	235,000	300,000	1,490,000	-	2,720,000
	Interest	138,629	48,970	132,500	66,000	1,013,194	-	1,399,293
2028	Principal	500,000	215,000	235,000	300,000	1,440,000	-	2,690,000
	Interest	124,460	43,658	123,100	57,000	954,594	-	1,302,812
2029	Principal	510,000	220,000	245,000	250,000	1,450,000	-	2,675,000
	Interest	109,310	38,110	113,500	48,750	889,544	-	1,199,214
2030	Principal	530,000	225,000	250,000	200,000	1,460,000	-	2,665,000
	Interest	93,710	32,325	106,100	42,000	816,794	-	1,090,929
2031	Principal	545,000	235,000	255,000	200,000	1,470,000	-	2,705,000
	Interest	76,631	25,875	101,050	37,000	743,544	-	984,100
2032	Principal	570,000	240,000	260,000	200,000	1,480,000	-	2,750,000
	Interest	57,955	18,750	95,900	33,000	669,794	-	875,399
2033	Principal	585,000	245,000	270,000	225,000	1,495,000	-	2,820,000
	Interest	38,609	11,475	90,600	28,750	595,419	-	764,853
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		5,975,000	2,450,000	6,835,000	4,400,000	27,000,000	370,000	47,030,000
Total Interest		1,143,476	401,085	1,512,800	645,400	11,152,354	41,557	14,896,672

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.

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 were completed in 2022.

Also in 2022, the County began work on renovating its Courthouse, Sheriff complex and jail. This includes 2 bond issues of \$8 million and \$28 million, ARPA funds of \$8.830 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 2024 budget includes \$0 budgeted in the Capital Projects Fund. The amount remaining for the Courthouse/Sheriff/Jail complex improvements at the end of 2023 will be included in a budget adjustment after the year is closed.

Capital Projects

Financial Summary

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenue	1,413,487	8,355,000	8,355,000	-	(8,355,000)	-100%
Misc. Revenue	349,778	-	-	-	-	0%
Other Financing Sources	30,635,000	1,200,000	1,200,000	-	(1,200,000)	-100%
Total Revenues	32,398,265	9,555,000	9,555,000	-	(9,555,000)	-
Expenditures						
Personnel Expenses	58,161	-	-	-	-	0%
Purchased Services	85,534	-	-	-	-	0%
Operating Costs	1,905	-	-	-	-	0%
Capital Items	10,446,572	41,618,520	41,618,520	-	(41,618,520)	-100%
Total Expenditures	10,592,172	41,618,520	41,618,520	-	(41,618,520)	-100%
Property Taxes	-	-	-	-	-	-
Addition to (Use of) Fund Balance	21,806,093	(32,063,520)	(32,063,520)	-		

Summary Highlights:

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 \$8.930 million of ARPA funding, \$6.7 million of general fund balance, and \$866,000 of other revenue sources for this purpose. The project is expected to be completed in 2024.

The budget for 2024 currently shows \$0. Remaining project costs will be determined during the year-end close process and a budget adjustment will be made at that time to close out the project.

Summary of Capital Items:

None.

Capital Budget - 2024

Department	ORG	Account Number	Project	Description	Requested Amount	Administrator Budget	Related Funding	Budget Carryover	Bonded Debt	Use of Fund Balance	Levy Request	Class
Administration	11101	594810	22202	Broadband infrastructure	1,015,000	1,015,000	1,015,000	-	-	-	-	GG
Administration Total:					1,015,000	1,015,000	1,015,000	-	-	-	-	
Register of Deeds	13001	594810		Replace Printer/Copier/Scanner/Fax	10,000	-	-	-	-	-	-	GG
Register of Deeds Total:					10,000	-	-	-	-	-	-	
Land Information	12503	594819		Plotter/Scanner	10,000	10,000	10,000	-	-	-	-	GG
Land Information	12503	594820		Arc GIS Portal Implementation Consultant	10,000	10,000	10,000	-	-	-	-	GG
Land Information	12503	594819		NG 911 Data	5,000	5,000	5,000	-	-	-	-	GG
Land Information	12503	594819		ROD Back Indexing	25,000	25,000	25,000	-	-	-	-	GG
Land Information Total:					50,000	50,000	50,000	-	-	-	-	
Sheriff	13101	594818		Coban Server Replacement	30,000	30,000	-	-	-	30,000	-	PS
Sheriff	13101	594811		Replace Patrol SUVs (6)	480,000	-	-	-	-	-	-	PS
Sheriff	13107	594810		Big Joe Straddle Lift	17,000	17,000	-	-	-	17,000	-	PS
Sheriff	13101	594818		CIS Interface for N-Dex	30,000	-	-	-	-	-	-	PS
Sheriff	13101	594818		UPS System for Computers	30,000	-	-	-	-	-	-	PS
Sheriff	13101	594810		Axon Flex Body Cameras	7,391	7,391	-	-	-	7,391	-	PS
Sheriff	13101	594818		Evidence Server	7,936	7,936	-	-	-	7,936	-	PS
Sheriff	13101	594811		Transport Van and Equipment	50,000	50,000	-	-	-	50,000	-	PS
Sheriff	13101	594818		Forensics Laptop and Accessories	7,100	7,100	-	-	-	7,100	-	PS
Sheriff	13108	594810		Installment #1 of 3 for Jail yard	50,000	50,000	50,000	-	-	-	-	PS
Sheriff	13114	594811		Replacement vehicle for Drug Task Force	25,000	25,000	25,000	-	-	-	-	PS
Sheriff Total:					734,427	194,427	75,000	-	-	119,427	-	
Parks	12810	594821	28101	Interurban Phase III Bridge Construction	782,064	782,064	450,000	332,064	-	-	-	CR
Parks	12805	594822		Carnes East - Vault Restroom	30,000	30,000	30,000	-	-	-	-	CR
Parks	12811	594821		Dog Park Fencing - Entrance to Area 2/3	30,000	30,000	30,000	-	-	-	-	CR
Parks	12801	594808		Korth Park Connector Trail	65,000	-	-	-	-	-	-	CR
Parks	12801	594810		Upper rock Lake Gate Operator	11,000	11,000	-	-	-	8,138	2,862	CR
Parks	12801	594811		Ford F-450 with plow, salt/sander and full hydraulic system	105,000	105,000	40,000	-	-	-	65,000	CR
Parks	12801	594810		Mower deck	37,000	37,000	15,000	-	-	-	22,000	CR
Parks	12801	594810		Bobcat mini excavator	50,000	50,000	-	-	-	-	50,000	CR
Parks	12801	594810		Banke trailer	8,500	8,500	-	-	-	-	8,500	CR
Parks Total:					1,118,564	1,053,564	565,000	332,064	-	8,138	148,362	
UW Extension	13301	594818		Technology Updates	175,000	-	-	-	-	-	-	CR
UW Extension Total:					175,000	-	-	-	-	-	-	
Land & Water Conservation	12407	594816		Conservation easement	202,550	202,550	202,550	-	-	-	-	CD
Land & Water Conservation Total:					202,550	202,550	202,550	-	-	-	-	
General Fund totals					3,305,541	2,515,541	1,907,550	332,064	-	127,565	148,362	
Human Services	61169900	594822	65210	Front Desk Remodel	35,000	35,000	-	-	-	-	35,000	HH
Human Services	61169900	594801	65210	Capital programming charges	191,559	191,559	-	-	-	-	191,559	HH
Human Services	62081700	594811	65195	Replacement vehicle for Aging program	83,101	83,101	66,481	-	-	-	16,620	HH
Human Services	61169900	594822	65210	CSP and receiving Intercom System	8,000	8,000	-	-	-	-	8,000	HH
Human Services	61169900	594822	65210	Hillside Entry Way Remodel	25,000	25,000	-	-	-	-	25,000	HH
Human Services	61169900	594822	65210	Flooring Replacement	28,000	-	-	-	-	-	-	HH
Human Services	61169900	594822	65210	North and South Region Kitchen Remodels	26,000	26,000	-	-	-	-	26,000	HH
Human Services Total:					396,660	368,660	66,481	-	-	-	302,179	
Highway-Equipment	53282	594811		Haul Trucks/Plow Equipment	2,075,000	2,075,000	2,075,000	-	-	-	-	PW
Highway-Equipment	53282	594819		Specialty Trucks (sign Truck, Misc.)	350,000	350,000	350,000	-	-	-	-	PW
Highway-Equipment	53282	594819		Small Trucks (Pickups, Van, SUV)	200,000	200,000	200,000	-	-	-	-	PW
Highway-Equipment	53282	594819		Support Equipment-Rollers/Misc.	250,000	250,000	250,000	-	-	-	-	PW
Highway Equipment Total:					2,875,000	2,875,000	2,875,000	-	-	-	-	
Highway-Projects	53312			CTH K (Rock County Line - Jefferson)	3,100,000	3,100,000	-	-	-	-	3,100,000	PW
Highway-Projects	53312			CTH Z	780,000	780,000	-	-	-	-	780,000	PW
Highway-Projects	53312			CHT H	700,000	700,000	461,000	-	-	-	239,000	PW
Highway Project Total:					4,580,000	4,580,000	461,000	-	-	-	4,119,000	

Capital Budget - 2024

MIS	77001	594810	VM Server	20,000	20,000	-	-	-	-	20,000	GG
MIS	77001	594810	IBMI EOL Replacement	40,000	40,000	-	-	-	-	40,000	GG
MIS	77001	594810	Switch replacement	125,000	125,000	-	-	-	-	125,000	GG
MIS	77001	594810	Camera Replacement	6,000	6,000	-	-	-	-	6,000	GG
MIS Total:				191,000	191,000	-	-	-	-	191,000	
Fleet	710	594811	Fleet vehicle replacement	300,000	300,000	300,000	-	-	-	-	GG
Fleet Total:				300,000	300,000	300,000	-	-	-	-	
Grand Totals				11,648,201	10,830,201	5,610,031	332,064	-	127,565	4,760,541	
Highway Equipment				2,875,000	2,875,000	2,875,000	-	-	-	-	
Highway Project				4,580,000	4,580,000	461,000	-	-	-	4,119,000	
General (Human, MIS, General Gov, Capital Projects, Fleet)				4,193,201	3,375,201	2,274,031	332,064	-	127,565	641,541	
CD	Conservation and Development			202,550	202,550	202,550	-	-	-	-	CD
CR	Culture/Recreation/Education			1,293,564	1,053,564	565,000	332,064	-	8,138	148,362	CR
GG	General Government			1,566,000	1,556,000	1,365,000	-	-	-	191,000	GG
HH	Health and Human Services			396,660	368,660	66,481	-	-	-	302,179	HH
PS	Public Safety			734,427	194,427	75,000	-	-	119,427	-	PS
PW	Public Works			7,455,000	7,455,000	3,336,000	-	-	-	4,119,000	PW
Grand Totals				11,648,201	10,830,201	5,610,031	332,064	-	127,565	4,760,541	

Capital Projects-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
4 -Capital Projects								
REVENUES								
424001	22206	Federal Grants	2,600	-	-	-	-	-
424001	22207	Federal Grants	280,877	-	-	-	-	-
424001	22208	Federal Grants	659,160	-	-	-	-	-
424001	22220	Federal Grants	470,850	-	8,355,000	8,355,000	-	-
480102		Misc Reimbursement	-	338,714	-	-	-	-
481001	90010	Interest & Dividends	76,233	31,436	-	-	-	-
481001	90020	Interest & Dividends	60,552	10,576	-	-	-	-
485255		Bug Tussel Bond Fee	40,000	56,889	-	-	-	-
486004		Miscellaneous Revenue	5,000	-	-	-	-	-
611103		Operating Transfer In	2,635,000	-	1,200,000	1,200,000	-	-
699999	90020	Budgetary Fund Balance	-	-	63,520	63,520	-	-
REVENUES TOTAL			4,230,271	437,615	9,618,520	9,618,520	-	-
EXPENDITURES								
521215	90070	Architectural & Engineering	71,500	-	-	-	-	-
521219	90010	Other Professional Serv	11,775	2,050	-	-	-	-
531303	90030	Computer Equipmt & Software	1,905	-	-	-	-	-
OPERATING EXPENDITURES			85,180	2,050	-	-	-	-
594810	90030	Capital Equipment	903,369	418	-	-	-	-
594821	22206	Capital Improvement Land	2,600	-	-	-	-	-
594821	90020	Capital Improvement Land	-	-	16,750	16,750	-	-
594822	22207	Capital Improvement Building	280,877	-	-	-	-	-
594822	22208	Capital Improvement Building	659,160	-	-	-	-	-
594822	22220	Capital Improvement Building	470,850	3,379,761	40,355,000	40,355,000	-	-
594822	90020	Capital Improvement Building	-	-	46,770	46,770	-	-
594822	90070	Capital Improvement Building	239,350	-	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			2,556,206	3,380,179	40,418,520	40,418,520	-	-
EXPENDITURES TOTAL			2,641,386	3,382,229	40,418,520	40,418,520	-	-
REVENUES			4,230,271	437,615	9,618,520	9,618,520	-	-
EXPENDITURES			2,641,386	3,382,229	40,418,520	40,418,520	-	-
TOTAL BUSINESS UNIT-4 -Capital Projects			(1,588,886)	2,944,613	30,800,000	30,800,000	-	-

49001491-Courthouse Bond Draw #1

REVENUES								
481001		Interest & Dividends	107,347	34,253	-	-	-	-
481004		Fair Market Value Adjustment	60,647	99,701	-	-	-	-
699999		Budgetary Fund Balance	-	-	32,000,000	32,000,000	-	-
REVENUES TOTAL			167,994	133,954	32,000,000	32,000,000	-	-
EXPENDITURES								
511220		Wages-Overtime	118	-	-	-	-	-
511240		Wages-Temporary	53,910	24,053	-	-	-	-
SALARIES TOTAL			54,028	24,053	-	-	-	-
512141		Social Security	4,133	1,840	-	-	-	-
FRINGE TOTAL			4,133	1,840	-	-	-	-
TOTAL SALARIES AND FRINGES			58,161	25,893	-	-	-	-
521232		Investment Advisor Fees	2,259	2,518	-	-	-	-
OPERATING EXPENDITURES			2,259	2,518	-	-	-	-
594830		Bldg-Construction Costs	5,295,683	4,526,363	-	-	-	-
594831		Bldg-Design Fees	1,669,769	103,895	-	-	-	-
594833		Bldg-Owner Moving/Misc Costs	92,868	2,553	-	-	-	-
594834		Bldg-Temporary Office Spaces	277,666	68,847	-	-	-	-
594835		Bldg-Temp Condition of Offices	18,417	-	-	-	-	-
594836		Bldg-Winter Construction Costs	52,045	3,714	-	-	-	-
594840		Bldg-Full Terrazo Repairs	-	876	-	-	-	-
594843		Bldg-Asbestos Abatement/Consul	252,495	-	-	-	-	-
594844		Equip-AV/IT/Telecommunications	84,180	2,889	-	-	-	-
594845		Equip-Fixtures/Furnish, &Equip	-	700	-	-	-	-

Capital Projects-2024 BUDGET

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		CAPITAL OUTLAY EXPENDITURES	7,743,123	4,709,836	-	-	-	-
		EXPENDITURES TOTAL	7,803,544	4,738,246	-	-	-	-
		REVENUES	167,994	133,954	32,000,000	32,000,000	-	-
		EXPENDITURES	7,803,544	4,738,246	-	-	-	-
TOTAL BUSINESS UNIT-49001491-Courthouse Bond Draw			7,635,550	4,604,292	(32,000,000)	(32,000,000)	-	-
49001492-Courthouse Bond Draw #2								
REVENUES								
481001		Interest & Dividends	-	148,640	-	-	-	-
481004		Fair Market Value Adjustment	-	216,615	-	-	-	-
631100		Proceeds Of Bonds	28,000,000	-	-	-	-	-
REVENUES TOTAL			28,000,000	365,255	-	-	-	-
EXPENDITURES								
511220		Wages-Overtime	-	90	-	-	-	-
511240		Wages-Temporary	-	22,765	-	-	-	-
SALARIES TOTAL			-	22,855	-	-	-	-
512141		Social Security	-	1,749	-	-	-	-
FRINGE TOTAL			-	1,749	-	-	-	-
TOTAL SALARIES AND FRINGES			-	24,603	-	-	-	-
521232		Investment Advisor Fees	-	3,856	-	-	-	-
593001		Bond Issuance Costs	147,244	-	-	-	-	-
OPERATING EXPENDITURES			147,244	3,856	-	-	-	-
594830		Bldg-Construction Costs	-	6,194,872	-	250,000	-	-
594831		Bldg-Design Fees	-	245,088	-	-	-	-
594833		Bldg-Owner Moving/Misc Costs	-	3,164	-	-	-	-
594834		Bldg-Temporary Office Spaces	-	57,670	-	-	-	-
594836		Bldg-Winter Construction Costs	-	81,594	-	-	-	-
594844		Equip-AV/IT/Telecommunications	-	897,574	-	100,000	-	-
594845		Equip-Fixtures/Furnish, &Equip	-	9,350	-	850,000	-	-
CAPITAL OUTLAY EXPENDITURES			-	7,489,311	-	1,200,000	-	-
EXPENDITURES TOTAL			147,244	7,517,771	-	1,200,000	-	-
REVENUES			28,000,000	365,255	-	-	-	-
EXPENDITURES			147,244	7,517,771	-	1,200,000	-	-
TOTAL BUSINESS UNIT-49001492-Courthouse Bond Draw			(27,852,756)	7,152,516	-	1,200,000	-	-
REVENUES			32,398,265	936,824	41,618,520	41,618,520	-	-
EXPENDITURES			10,592,173	15,638,246	40,418,520	41,618,520	-	-
TOTAL Capital Projects and Debt DEPARTMENT			(21,806,092)	14,701,422	(1,200,000)	-	-	-

Capital Finance Plan

(Requests by Departments)

For the Years 2025-2029

Dept #	Program Description	2025	2026	2027	2028	2029	Funding Sources
11	Administration						
	Administration--Capital Tax Levy	-	-	-	-	-	
12	Central Services						
	Central Services -- Capital Tax Levy	-	-	-	-	-	
13	Child Support						
	Replace Printer Ricoh MP C3504		11,000				Tax Levy
	Child Support--Capital Tax Levy	-	11,000	-	-	-	
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	-	-	-	-	-	
21	Fair Park						
	Fair Park--Capital Tax Levy	-	-	-	-	-	
22	Finance						
	Finance--Capital Tax Levy	-	-	-	-	-	
23	Human Resources						
	Human Resources--Capital Tax Levy	-	-	-	-	-	
24	Land & Water Conservation						
	Land & Water Conservation--Capital Tax Levy	-	-	-	-	-	
25	Land Information						
	Aerial Photo	50,000	-	-	-	-	Program fees
	ROD Back Indexing	25,000	-	-	-	-	Program fees

Capital Finance Plan

(Requests by Departments)

For the Years 2025-2029

Dept #	Program Description	2025	2026	2027	2028	2029	Funding Sources
	Aerial Photo		-	-	50,000	-	Program fees
	Surveyor Truck		-	-	-	35,000	Tax Levy
	Total Station GPS Unit		-	-	-	25,000	Program fees
	User fees	(75,000)	-	-	(50,000)	(25,000)	
	Land Information--Capital Tax Levy	-	-	-	-	35,000	

27	Medical Examiner	2025	2026	2027	2028	2029	Funding Sources
	Medical Examiner--Capital Tax Levy	-	-	-	-	-	

28	Parks Department	2025	2026	2027	2028	2029	Funding Sources
	Ford F-350 Mowing Truck	53,000	-	-	-	-	Tax Levy/Trade In
	Polaris Ranger 900	21,000	-	-	-	-	Tax Levy/Trade In
	Bobcat S-570 Wheel Skid Loader	60,000	-	-	-	-	Tax Levy/Trade In
	Toro ZeroTurn	17,000	-	-	-	-	Tax Levy/Trade In
	Bobcat Swing Mower Arm	12,000	-	-	-	-	Tax Levy
	Kanow Park - Gate Operator	11,000	-	-	-	-	Tax Levy
	Carlin Weld Restroom	45,000	-	-	-	-	Grant and Donation
	Garman Restoration	100,000	-	-	-	-	Grant and Donation
	Korth Park Connector Trail	50,000	-	-	-	-	Tax Levy
	Interurban Trail	1,770,661	-	-	-	-	Tax Levy/Grant
	BHI Shoreline Restoration	-	25,000	-	-	-	Tax Levy
	Kanow Shoreline Stabilization	-	30,000	-	-	-	Tax Levy
	Parks Shop Lower Shed Concrete Floor	-	20,000	-	-	-	Tax Levy
	Carnes North Connector Trail	-	80,000	-	-	-	Grant and Donation
	Marsh Lake Launch Improvements	-	65,000	-	-	-	Tax Levy/Grant
	Garman Restoration	-	100,000	-	-	-	Grant and Donation
	Dump Truck with Plow and Salt Sleeve	-	80,000	-	-	-	Tax Levy/Trade In
	M6 Kubota Front Mount Mower	-	36,000	-	-	-	Tax Levy/Trade In
	TR5 Suretrack Deck Over Trailer	-	9,000	-	-	-	Tax Levy/Trade In
	TR5 Bobcat Trailer	-	12,000	-	-	-	Tax Levy/Trade In
	Garman Restoration	-	-	100,000	-	-	Grant and Donation
	Glacial River Asphalt Repair	-	-	75,000	-	-	Tax Levy
	Korth Park Exercise Equipment	-	-	50,000	-	-	Tax Levy/Other
	Carnes Barn Restoration	-	-	450,000	-	-	Grant and Donation
	Ford F-350 with Service Body	-	-	35,000	-	-	Tax Levy/Trade In
	Mower	-	-	20,000	-	-	Tax Levy/Trade In
	Trailer with Dovetail	-	-	10,000	-	-	Tax Levy/Trade In
	4-Wheeler	-	-	10,000	-	-	Tax Levy/Trade In
	Park Shop Security Fencing	-	-	-	50,000	-	Tax Levy
	Carnes Barn Restoration Landscaping	-	-	-	75,000	-	Tax Levy
	Holzhueter MTB Trail Build-Out	-	-	-	80,000	-	Tax Levy/Grant
	Garman Restoration	-	-	-	100,000	-	Grant and Donation
	Replace Truck 4	-	-	-	45,000	-	Tax Levy/Trade In
	TR4 Trailer	-	-	-	6,000	-	Tax Levy/Trade In
	Trade In	(75,000)	(61,000)	(16,500)	(16,500)	-	
	Grant and Donation	(1,561,529)	(200,000)	(550,000)	(140,000)	-	
	User fees	-	-	(25,000)	-	-	

Capital Finance Plan

(Requests by Departments)

For the Years 2025-2029

Dept #	Program Description	2025	2026	2027	2028	2029	Funding Sources
	Parks Department--Capital Tax Levy	503,132	196,000	158,500	199,500	-	-
29	Planning & Zoning						
	Planning & Zoning--Capital Tax Levy	-	-	-	-	-	
30	Register of Deeds						
	Register of Deeds--Capital Tax Levy	-	-	-	-	-	
31	Sheriff						
	Ford Interceptor Squads	504,000	-	-	-	-	Tax Levy/Trade In
	FWE Food Transport Carts	8,500	-	-	-	-	Tax Levy
	Canine Officer	18,000	-	-	-	-	Tax Levy
	UPS for Computers	30,000	-	-	-	-	Tax Levy
	Whitewater Tower Site Move	55,000	-	-	-	-	Tax Levy
	Ixonia Tower Site	-	250,000	-	-	-	Tax Levy
	Ford Interceptor Squads	-	504,000	-	-	-	Tax Levy/Trade In
	Trimble X7 Scanner and R12 Receiver	-	45,000	-	-	-	Tax Levy
	FWE Food Transport Carts	-	8,750	-	-	-	Tax Levy
	Tilt Skillet	-	24,000	-	-	-	Tax Levy
	X-Ray Inspection System	-	30,000	-	-	-	Tax Levy
	Walk Through Metal Detector	-	6,000	-	-	-	Tax Levy
	Ford Interceptor Squads	-	-	555,660	-	-	Tax Levy/Trade In
	Forensics Reveal Software	-	-	7,031	-	-	Tax Levy
	Ford Interceptor Squads	-	-	-	486,210	-	Tax Levy/Trade In
	Ford Interceptor K9 Squad Car	-	-	-	103,318	-	Tax Levy/Trade In
	Ford Interceptor Squads	-	-	-	-	510,457	Tax Levy/Trade In
	Ford Interceptor K9 Squad Car	-	-	-	-	108,483	Tax Levy
	FWE Food Transport Carts	-	-	-	-	8,750	Tax Levy
	Cavity Food Steamers	-	-	-	-	25,000	Tax Levy
	Trade In	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	
	Sheriff--Capital Tax Levy	555,500	807,750	502,691	529,528	592,690	-
32	Treasurer						
	Treasurer--Capital Tax Levy	-	-	-	-	-	
33	UW Extension						
	UW Extension--Capital Tax Levy	-	-	-	-	-	
34	Veterans Services						
	Veterans Services--Capital Tax Levy	-	-	-	-	-	
40	Health						
	Copier/Scanner	-	15,000	-	-	-	Tax Levy
	Health--Capital Tax Levy	-	15,000	-	-	-	
60	Human Services						
	Human Services--Capital Tax Levy	-	-	-	-	-	

Capital Finance Plan

(Requests by Departments)

For the Years 2025-2029

Dept #	Program Description	2025	2026	2027	2028	2029	Funding Sources
90	Capital Projects						
	Capital Projects--Capital Tax Levy	-	-	-	-	-	
50	Highway Department-Equipment						
	Annual Fleet Turn Over	1,400,000	-	-	-	-	Machinery Fund
	Annual Fleet Turn Over	-	1,400,000	-	-	-	Machinery Fund
	Annual Fleet Turn Over	-	-	1,400,000	-	-	Machinery Fund
	Annual Fleet Turn Over	-	-	-	1,400,000	-	Machinery Fund
	Annual Fleet Turn Over	-	-	-	-	1,400,000	Machinery Fund
	Machinery charges	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	
	Highway Department--Capital Tax Levy	-	-	-	-	-	
50	Highway Department-Projects						
	CTH D (Sth 59 - US 18)	3,600,000	-	-	-	-	Tax Levy
	CTH D (Bark River Bridge)	500,000	-	-	-	-	Tax Levy
	CTH Z (CTH CI - Waukesha County)	800,000	-	-	-	-	Tax Levy
	CTH D (US 18 - CTH E)	-	3,600,000	-	-	-	Tax Levy
	CTH H (Walworth County - Village of Palmyra)	-	750,000	-	-	-	Tax Levy
	CTH P (CTH CI - CTH E)	-	-	3,900,000	-	-	Tax Levy
	CTH G (US 12 - STH 19)	-	-	-	2,800,000	-	Tax Levy
	CTH T (CTH Q - City of Watertown)	-	-	-	1,550,000	-	Tax Levy
	CTH X, V	-	-	-	-	3,600,000	Tax Levy
	Highway Department--Capital Tax Levy	4,900,000	4,350,000	3,900,000	4,350,000	3,600,000	
70	MIS Department						
	VM Server	20,000	-	-	-	-	Tax Levy
	Human Services/Highway AP's EOL	75,000	-	-	-	-	Tax Levy
	Replace Cameras	6,000	-	-	-	-	Tax Levy
	VM Server	-	20,000	-	-	-	Tax Levy
	Access Point at Courthouse Replacement	-	50,000	-	-	-	Tax Levy
	Switches and Firewalls EOL	-	325,000	-	-	-	Tax Levy
	Replace Cameras	-	6,000	-	-	-	Tax Levy
	VM Server	-	-	20,000	-	-	Tax Levy
	Window Server Datacenter EOL	-	-	80,000	-	-	Tax Levy
	Access Point at Courthouse Replacement	-	-	55,000	-	-	Tax Levy
	Phone System	-	-	180,000	-	-	Tax Levy
	Replace Cameras	-	-	6,000	-	-	Tax Levy
	VM Server	-	-	-	20,000	-	Tax Levy
	Nimbles EOL Waukesha	-	-	-	85,000	-	Tax Levy
	Vido Storage SAN EOL	-	-	-	110,000	-	Tax Levy
	Replace Cameras	-	-	-	6,000	-	Tax Levy
	VM Server	-	-	-	-	20,000	Tax Levy
	Nimbles EOL Courthouse/Workforce	-	-	-	-	170,000	Tax Levy
	Replace Cameras	-	-	-	-	6,000	Tax Levy
	MIS--Capital Tax Levy	101,000	401,000	341,000	221,000	196,000	Tax Levy

Capital Finance Plan

(Requests by Departments)

For the Years 2025-2029

Dept #	Program Description	2025	2026	2027	2028	2029	Funding Sources
	Capital expenditures	9,231,161	7,501,750	6,953,691	6,966,528	5,908,690	
	State/federal grants and private donations	(1,561,529)	(200,000)	(550,000)	(140,000)	-	
	Program fees/user charge/sponsorships	(75,000)	-	(25,000)	(50,000)	(25,000)	
	Machinery charges	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	
	Trade in	(135,000)	(121,000)	(76,500)	(76,500)	(60,000)	
	Bond proceeds	-	-	-	-	-	
	Tax levy	6,059,632	5,780,750	4,902,191	5,300,028	4,423,690	
	Highway Projects	4,900,000	4,350,000	3,900,000	4,350,000	3,600,000	
	Other	4,331,161	3,151,750	3,053,691	2,616,528	2,308,690	

Glossary

- Glossary of Acronyms
- Glossary of Significant Terms



Glossary of Acronyms

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

Glossary of Acronyms

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

Glossary of Significant Terms

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.

Glossary of Significant Terms

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.

Glossary of Significant Terms

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.

Glossary of Significant Terms

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,

Glossary of Significant Terms

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.

Glossary of Significant Terms

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

Glossary of Significant Terms

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.

Glossary of Significant Terms

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.

Glossary of Significant Terms

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 Executive, 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.

Glossary of Significant Terms

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.