

Finance Committee Agenda
Jefferson County
Videoconference OR
Jefferson County Courthouse
311 S. Center Ave, Rm C1021
Jefferson, WI 53549

Date: Monday, September 16, 2024
Time: 8:30 a.m.

Committee members: Jones, Richard (Chair) Walt Christensen
 David Drayna George Jaeckel
 Kutz, Russell

Join Zoom Meeting
<https://us06web.zoom.us/j/87697754337?pwd=cnVKMzd0TkZFY3RPRHpxMW5kTGxVdz09>
Meeting ID: 876 9775 4337
Passcode: Meet2022
Dial by your location: 1 312 626 6799

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Communication
6. Public comment (Members of the public who wish to address the Committee must register their request at this time)
7. Presentation of budget overview
8. Department 2025 Budget Hearings
 - a. Sheriff
 - b. Child Support
 - c. Central Services
 - d. Economic Development Consortium
9. Set future meeting schedule, next meeting date, and possible agenda items
10. Adjourn

Next scheduled meetings: Tuesday, September 17, 2024 Budget Meeting
 Wednesday, September 18, 2024 Budget Meeting
 Thursday, September 19, 2024 Budget Meeting

A Quorum of any Jefferson County Committee, Board, Commission or other body, including the Jefferson County Board of Supervisors, may be present at this meeting.

Individuals requiring special accommodations for attendance at the meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.

Sheriff's Office

OFFICE 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 |
|--|--|---|------------------------------|
| Meet 100% Staffing Needs (Deputies and Supervisors) | 2024 continues the trend of struggling to increase our staff. From 2023 and continuing into 2024, we replaced 3 Captains, 8 first-line supervisor "Sergeant" positions between the Jail and Patrol Division. 2 Detectives. All these positions are promotional opportunities within the agency. | Highly Regarded Quality of Life, Goal 1&2, Transformative Government-Goal 1 | On-going |
| 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 | On-going |
| Continue Recruitment Efforts. Usage of social media | 2024 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 |
| County Wide Communication System | The Sheriff's Office is extremely proud of the efforts of Technology Coordinator Todd Lindert and the efforts he has undertaken on this project. The new system has eleven transmitters located around the county giving us clear communications | Diverse Housing Opportunities-Goal 3, Highly Regarded | 4 th Quarter 2024 |

| | | | |
|---|---|--|----------|
| | <p>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.</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. Final drive testing will take place in August of 2024, this was necessary because of delays in the ability to complete drive testing in 2024.</p> | Quality of Life, Goals 1 & 2, Intentional Economic Growth-Goal 4, Transformative Government-Goal 4 | |
| Jail Revenue Streams and Losses. | <p>An Inter-Governmental Agreements to house Federal Marshal Inmates currently housed in Dane County was completed. We are currently averaging 15 Federal Inmates and will be looking at housing up to 20 federal contract inmates. This has the potential of producing a revenue stream upwards of \$700,000.00.</p> <p>In addition, the ongoing labor shortage for the Department of Corrections has increased the chances of the State outsourcing more inmate cares to counties. This will include an increase in inmate per diems to be more competitive with Federal inmates.</p> | Intentional Economic Growth-Goal 3 | On-going |
| Consolidated Dispatching and Emergency Medical Dispatching | <p>The new communications center, was completed in the 4th quarter of 2023. This 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.</p> | Transformative Government-Goals 1, 4 | 2025 |

PROGRAM EVALUATION

| Program/Service Description | Output Measures | | |
|---|------------------------|------------------------|---------------------------|
| | 2023 | 2024 | 2025 |
| Fuel Cost have risen compared to 2023. 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 and the changes in the | Budgeted: \$165,100 | Budgeted: \$190,000 | Budgeted: \$200,000.00 |

| | | | |
|--|------------------------------------|--|----------------------------|
| engine design make it so that the propane systems cannot be switched from car to car as easily as it once was. | Actual Fuel Cost Was: \$179,150.35 | Fuel Cost so far for 2023 is \$97,667.50 | Based on 3-year projection |
|--|------------------------------------|--|----------------------------|

| Program/Service Description | Output Measures | | |
|---|----------------------------------|--|--|
| | 2023 | 2024 | 2025 |
| Jail Programs and Updates for 2024 Prison Rape Elimination Act (PREA) maintain compliance (important to maintain contracts) | Safety/Liability/ Federal Law | JESO Jail is PREA complaint and successfully passed the audit. | There will be a follow-up audit this year. |
| 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) We have an ongoing population of US Marshall inmates from the Western US Marshalls and are hoping to expand numbers this year. | Revenue Stream | Revenue Stream | Revenue Stream |

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

| | 2023 Actual | 2024 Estimate | 2024 | 2025 | Change from 2024 | |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|----------------|
| | | | Amended Budget | Budget | Amended Budget \$ | % |
| Revenues | | | | | | |
| Intergovernmental Revenues | 1,245,504 | 1,106,773 | 1,106,773 | 170,250 | (936,523) | -84.62% |
| Fines, Forfeitures & Penalties | 311,143 | 388,000 | 388,000 | 355,000 | (33,000) | -8.51% |
| Public Charges | 559,657 | 624,860 | 624,860 | 658,900 | 34,040 | 5.45% |
| Intergovernmental Charges | 364,684 | 761,715 | 761,715 | 798,463 | 36,748 | 4.82% |
| Misc. Revenues | 170,596 | 39,410 | 39,410 | 48,145 | 8,735 | 22.16% |
| Other Financing Sources | - | 1,925,540 | 1,925,540 | 1,151,253 | (774,287) | -40.21% |
| Total Revenues | 2,651,584 | 4,846,298 | 4,846,298 | 3,182,011 | (1,664,287) | -34.34% |
| Expenditures | | | | | | |
| Personnel Expenses | 13,634,090 | 15,333,013 | 15,333,013 | 15,523,044 | 190,031 | 1.24% |
| Purchased Services | 957,647 | 980,472 | 975,472 | 1,071,940 | 96,468 | 9.89% |
| Operating Costs | 1,798,712 | 1,622,496 | 1,634,887 | 1,794,981 | 160,094 | 9.79% |
| Interdept. Charges | 306,773 | 357,673 | 357,673 | 380,036 | 22,363 | 6.25% |
| Other Expenses | 280,295 | 188,925 | 188,925 | 201,288 | 12,363 | 6.54% |
| Capital Items | 1,211,628 | 681,927 | 674,536 | 107,350 | (567,186) | -84.09% |
| Other Financing Uses | - | 1,143,055 | 1,143,055 | 925,782 | (217,273) | -19.01% |
| Total Expenditures | 18,189,145 | 20,307,561 | 20,307,561 | 20,004,421 | (303,140) | -1.49% |
| Property Taxes | 15,871,448 | 15,461,263 | 15,461,263 | 16,822,410 | 1,361,147 | 8.80% |
| Addition to (Use of) Fund Balance | 333,887 | - | - | - | | |

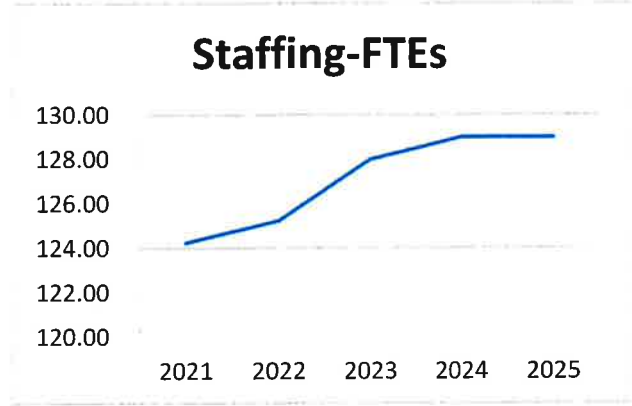
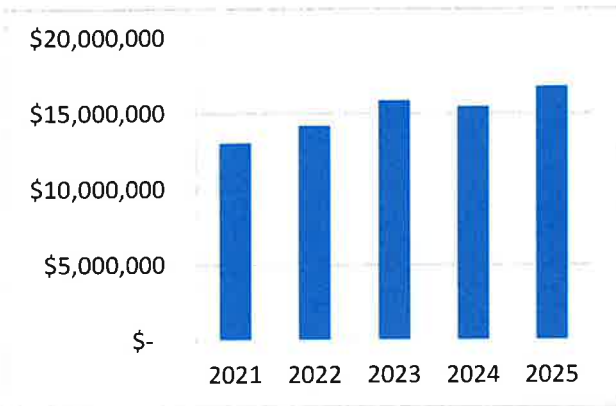
Summary Highlights

The 2025 budget provides \$16,822,410 in tax levy, which is a \$1,361,147 increase in levy from the 2024 adopted budget. This is primarily due to the reallocation of state shared revenue previously anticipated for maintenance of effort reporting. Other increases include personnel costs, additional software licenses required as a part of the Courthouse improvement project and increases in licensing and support costs as our 911 infrastructure improvements come on-line in 2024.

Summary of Capital Items:

| | |
|---------------|---|
| \$ 16,000 | Canine Replacement after Retirement |
| 17,350 | Criminal Livescan Booking Station |
| 50,000 | Jail Recreation Yard |
| 8,000 | Replacement Vehicle for Drug Task Force |
| <u>16,000</u> | Replacement vehicle for Drug Task Force |
| \$ 107,350 | Total |

Summary of Property Tax Levy and FTEs



Sheriff Department-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|-----------------------|---------|------------------------------|------------------|---------------------|------------------|------------------|------------------|--------------|
| 13101 -Sheriff | | | | | | | | |
| REVENUES | | | | | | | | |
| 411100 | | General Property Taxes | 8,310,629 | 3,676,723 | 7,353,445 | 7,353,445 | 8,670,172 | - |
| 421001 | | State Aid | 48,717 | - | 25,000 | 25,000 | 40,000 | - |
| 421001 | 31101 | State Aid | - | - | 12,500 | 12,500 | 12,500 | - |
| 421001 | 31102 | State Aid | - | - | 3,500 | 3,500 | 2,000 | - |
| 421014 | | State Aid Wages Allocation | 10,350 | 2,159 | 11,758 | 11,758 | 11,000 | - |
| 421042 | | State Aid Police Training | 11,680 | - | 15,000 | 15,000 | 15,000 | - |
| 421058 | 31101 | State Aid - Prior Year | 8,963 | - | 9,000 | 9,000 | 5,000 | - |
| 421090 | | State Aid Pass Through | 24,307 | 2,396 | 10,000 | 10,000 | 20,000 | - |
| 424001 | 22221 | Federal Grants | 469,702 | - | - | - | - | - |
| 424001 | 22241 | Federal Grants | 91,863 | - | - | - | - | - |
| 425001 | | State Shared Revenues | - | - | 936,265 | 936,265 | - | - |
| 441002 | | Co Ordinance Forfeiture | 173,361 | 79,951 | 230,000 | 230,000 | 200,000 | - |
| 441003 | | Co Share Of State Fines | 120,133 | 58,767 | 137,000 | 137,000 | 130,000 | - |
| 441012 | | Parking Violations | 1,100 | 250 | - | - | - | - |
| 442010 | | Restitution Revenue | 7,724 | 7,723 | 8,000 | 8,000 | 12,000 | - |
| 451034 | | Badge Replacement Fee | 884 | 50 | 400 | 400 | 400 | - |
| 451409 | | Subpoenaed/Witness Fees | 73 | 163 | 500 | 500 | 500 | - |
| 452003 | | Accident Report Fees | 1,763 | 1,441 | 2,500 | 2,500 | 2,500 | - |
| 452004 | | Photo Fees | 960 | 900 | 3,100 | 3,100 | 3,100 | - |
| 452005 | | Police Escort Fees | 255 | - | 500 | 500 | 500 | - |
| 452007 | | Warrant/Service Fees | 13,101 | 4,953 | 12,000 | 12,000 | 14,000 | - |
| 452009 | | False Alarm Penalty | 1,300 | 375 | 1,000 | 1,000 | 1,200 | - |
| 452021 | | Community Protection Charges | 1,136 | 600 | 4,000 | 4,000 | 3,500 | - |
| 452024 | | Tow Bill Reimbursement | - | - | 1,000 | 1,000 | 1,000 | - |
| 472006 | | Municipal Protect Services | - | - | 1,000 | 1,000 | 1,000 | - |
| 472007 | | Municipal Other Charges | 24,427 | 783 | 15,000 | 15,000 | 10,000 | - |
| 474003 | | Prisoner Transport | 10,509 | 3,168 | 18,500 | 18,500 | 18,500 | - |
| 474026 | | Dept Misc Charges | 200 | - | 200 | 200 | 200 | - |
| 474130 | | Propane Gas Sale | 936 | 283 | 1,000 | 1,000 | 1,000 | - |
| 474200 | | Copying & Printing Interdepa | 80 | 60 | 120 | 120 | 120 | - |
| 480102 | | Misc Reimbursement | 3,367 | 796 | - | - | - | - |
| 482006 | | Rent Sheriff Radio Tower | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - |
| 483002 | | Misc Sale/Material & Supply | 2,195 | - | 400 | 400 | 400 | - |
| 483009 | | Sale of Vehicles | 908 | - | 2,500 | 2,500 | 3,000 | - |
| 484001 | | Insurance Recovery | 94,618 | - | 12,000 | 12,000 | 15,000 | - |
| 699999 | | Budgetary Fund Balance | - | - | 486,927 | 486,927 | - | - |
| REVENUES TOTAL | | | 9,438,242 | 3,844,540 | 9,317,115 | 9,317,115 | 9,196,592 | - |
| EXPENDITURES | | | | | | | | |
| 511110 | | Salary-Permanent Regular | 446,716 | 209,873 | 350,212 | 350,212 | 476,688 | - |
| 511210 | | Wages-Regular | 3,393,434 | 1,654,406 | 4,398,884 | 4,398,884 | 4,321,511 | - |
| 511220 | | Wages-Overtime | 146,225 | 46,572 | 772,718 | 772,718 | 887,883 | - |
| 511220 | 31101 | Wages-Overtime | 3,657 | 1,490 | - | - | - | - |
| 511220 | 31102 | Wages-Overtime | - | 1,468 | - | - | - | - |
| 511220 | 31105 | Wages-Overtime | 537,486 | 344,843 | - | - | - | - |
| 511220 | 31106 | Wages-Overtime | 24,764 | 13,914 | - | - | - | - |
| 511220 | 31107 | Wages-Overtime | 30,085 | 28,527 | - | - | - | - |
| 511330 | | Wages-Longevity Pay | 10,696 | 541 | 12,519 | 12,519 | 8,889 | - |
| SALARIES TOTAL | | | 4,593,062 | 2,301,634 | 5,534,332 | 5,534,332 | 5,694,971 | - |
| 512141 | | Social Security | 287,330 | 135,910 | 405,267 | 405,267 | 411,501 | - |
| 512141 | 31101 | Social Security | 274 | 113 | - | - | - | - |
| 512141 | 31102 | Social Security | - | 111 | - | - | - | - |
| 512141 | 31105 | Social Security | 39,621 | 25,469 | - | - | - | - |
| 512141 | 31106 | Social Security | 1,807 | 999 | - | - | - | - |
| 512141 | 31107 | Social Security | 3,180 | 2,079 | - | - | - | - |
| 512142 | | Retirement (Employer) | 484,382 | 239,007 | 714,569 | 714,569 | 806,068 | - |
| 512142 | 31101 | Retirement (Employer) | 484 | 214 | - | - | - | - |
| 512142 | 31102 | Retirement (Employer) | - | 211 | - | - | - | - |
| 512142 | 31105 | Retirement (Employer) | 71,373 | 49,453 | - | - | - | - |
| 512142 | 31106 | Retirement (Employer) | 3,291 | 1,996 | - | - | - | - |
| 512142 | 31107 | Retirement (Employer) | 5,749 | 4,091 | - | - | - | - |
| 512144 | | Health Insurance | 779,913 | 289,010 | 1,029,952 | 1,029,952 | 910,242 | - |
| 512144 | 31101 | Health Insurance | 167 | 38 | - | - | - | - |
| 512144 | 31102 | Health Insurance | 22 | 48 | - | - | - | - |
| 512144 | 31105 | Health Insurance | 89,426 | 40,246 | - | - | - | - |
| 512144 | 31106 | Health Insurance | 3,559 | 2,746 | - | - | - | - |

Sheriff Department-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|----------------|---------|-----------------------------------|------------------|---------------------|------------------|------------------|------------------|--------------|
| 512144 | 31107 | Health Insurance | 5,075 | 2,945 | - | - | - | - |
| 512145 | | Life Insurance | 1,125 | 493 | 1,426 | 1,426 | 1,252 | - |
| 512145 | 31101 | Life Insurance | 0 | - | - | - | - | - |
| 512145 | 31102 | Life Insurance | - | 1 | - | - | - | - |
| 512145 | 31105 | Life Insurance | 164 | 87 | - | - | - | - |
| 512145 | 31106 | Life Insurance | 7 | 3 | - | - | - | - |
| 512145 | 31107 | Life Insurance | 10 | 6 | - | - | - | - |
| 512146 | | Workers Compensation | 34,069 | 53 | - | - | - | - |
| 512149 | | Trust Account Payments | 6,578 | 6,842 | - | - | - | - |
| 512151 | | HSA Contribution | - | - | 43,608 | 43,608 | 80,400 | - |
| 512153 | | HRA Contribution | 7,652 | 3,665 | - | - | - | - |
| 512153 | 31105 | HRA Contribution | 181 | 48 | - | - | - | - |
| 512153 | 31106 | HRA Contribution | 114 | - | - | - | - | - |
| 512173 | | Dental Insurance | 34,801 | 17,968 | 59,256 | 59,256 | 57,492 | - |
| 512173 | 31101 | Dental Insurance | 38 | 24 | - | - | - | - |
| 512173 | 31105 | Dental Insurance | 3,884 | 2,288 | - | - | - | - |
| 512173 | 31106 | Dental Insurance | 168 | 177 | - | - | - | - |
| 512173 | 31107 | Dental Insurance | 274 | 237 | - | - | - | - |
| 512174 | | Hazardous Pay | 2,880 | - | - | - | - | - |
| 512195 | | Uniform Allowance | 33,031 | 16,352 | 46,400 | 46,400 | 47,200 | - |
| | | FRINGE TOTAL | 1,900,632 | 842,930 | 2,300,479 | 2,300,479 | 2,314,154 | - |
| | | TOTAL SALARIES AND FRINGES | 6,493,694 | 3,144,565 | 7,834,810 | 7,834,810 | 8,009,125 | - |
| 521211 | | Medical & Dental | 3,333 | 3,772 | - | - | 6,500 | - |
| 521219 | | Other Professional Serv | 9,488 | 5,807 | 13,825 | 13,825 | 19,250 | - |
| 521253 | | Blood Tests | 3,845 | 1,639 | 3,500 | 3,500 | 4,000 | - |
| 521296 | | Computer Support | 73,312 | 81,280 | 86,925 | 86,925 | 149,439 | - |
| 521337 | | Proctor Fees | 2,551 | 189 | 3,000 | 3,000 | 1,500 | - |
| 529160 | | Interpreter Fee | - | - | 500 | 500 | 500 | - |
| 529170 | | Grounds Keeping Charges | - | - | 5,241 | 5,241 | 4,398 | - |
| 529298 | | Confidential Funds | - | - | 500 | 500 | 500 | - |
| 529306 | | Pass Through Payments | 24,307 | - | - | - | 10,000 | - |
| 531002 | | Vendor Comm Pass-Thru | - | - | 250 | 250 | 250 | - |
| 531003 | | Notary Public Related | 160 | 120 | 200 | 200 | 200 | - |
| 531268 | | Dog Expenses | 1,500 | 5,355 | 3,000 | 3,000 | 4,500 | - |
| 531271 | | Cat Scale Weighing | 13 | - | 150 | 150 | 150 | - |
| 531298 | | United Parcel Service | 110 | 117 | 400 | 400 | 400 | - |
| 531303 | | Computer Equipmt & Software | 47,314 | 6,979 | 14,350 | 14,350 | 48,063 | - |
| 531304 | | Noncapital Auto | 193,140 | - | 10,000 | 10,000 | 10,000 | - |
| 531304 | 31104 | Noncapital Auto | 22,980 | - | - | - | - | - |
| 531309 | | Plate Renewal Fees | 546 | 154 | 2,100 | 2,100 | 1,500 | - |
| 531311 | | Postage & Box Rent | 4,372 | 2,182 | 4,500 | 4,500 | 4,500 | - |
| 531312 | | Office Supplies | 10,916 | 3,771 | 12,000 | 12,000 | 12,575 | - |
| 531313 | | Printing & Duplicating | 4,614 | 2,287 | 4,500 | 4,500 | 4,750 | - |
| 531314 | | Small Items Of Equipment | 87,631 | 29,237 | 66,985 | 76,876 | 70,755 | - |
| 531314 | 22241 | Small Items Of Equipment | 91,863 | - | - | - | - | - |
| 531314 | 31101 | Small Items Of Equipment | 1,454 | - | 2,050 | 2,050 | 2,000 | - |
| 531314 | 31102 | Small Items Of Equipment | - | 600 | 375 | 375 | 500 | - |
| 531314 | 31109 | Small Items Of Equipment | 2,978 | 1,077 | 3,000 | 3,000 | 3,000 | - |
| 531316 | | Investigative Supplies | 1,923 | 71 | 1,800 | 1,800 | 5,225 | - |
| 531317 | | Ammo Guns Leather | 41,056 | 42,552 | 49,788 | 49,788 | 45,643 | - |
| 531321 | | Publication Of Legal Notice | - | - | 400 | 400 | 275 | - |
| 531324 | | Membership Dues | 1,348 | 1,357 | 1,775 | 1,775 | 2,110 | - |
| 531326 | | Advertising | 1,242 | 778 | 1,500 | 1,500 | 1,500 | - |
| 531332 | | Bulletproof Vests (Pass Thru) | - | 2,396 | 3,000 | 3,000 | 3,000 | - |
| 531346 | | Clothing & Uniform | 592 | 256 | 500 | 500 | 600 | - |
| 531348 | | Educational Supplies | 3,449 | 2,732 | 3,500 | 3,500 | 3,500 | - |
| 531349 | | Other Operating Expenses | - | - | 1,500 | 1,500 | 1,500 | - |
| 531351 | | Gas/Diesel | 179,150 | 70,086 | 190,000 | 190,000 | 200,000 | - |
| 531351 | 31101 | Gas/Diesel | 178 | - | 850 | 850 | 900 | - |
| 531351 | 31102 | Gas/Diesel | - | 37 | 300 | 300 | 300 | - |
| 532325 | | Registration | 16,146 | 13,868 | 34,925 | 34,925 | 40,650 | - |
| 532325 | 31101 | Registration | - | 19 | - | - | - | - |
| 532325 | 31102 | Registration | - | - | 50 | 50 | 100 | - |
| 532332 | | Mileage | - | 58 | - | - | 100 | - |
| 532334 | | Commercial Travel | 507 | 635 | 600 | 600 | 800 | - |
| 532335 | | Meals | 1,307 | 1,085 | 2,500 | 2,500 | 3,500 | - |
| 532335 | 31102 | Meals | - | - | 55 | 55 | 78 | - |
| 532336 | | Lodging | 5,770 | 4,002 | 9,000 | 9,000 | 6,200 | - |
| 532336 | 31102 | Lodging | - | - | 125 | 125 | 150 | - |

Sheriff Department-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|----------------|---------|---|--------------------|---------------------|------------------|------------------|------------------|--------------|
| 532339 | | Other Travel & Tolls | 526 | 299 | 500 | 500 | 600 | - |
| 532340 | | Contracted Extraditions | 35,241 | 26,347 | 25,000 | 25,000 | 35,000 | - |
| 533225 | | Telephone & Fax | 24,402 | 13,350 | 27,400 | 27,400 | 28,400 | - |
| 533237 | | Cable Television | - | - | - | - | 2,200 | - |
| 535242 | | Maintain Machinery & Equip | 63,415 | 4,855 | 12,000 | 12,000 | 14,500 | - |
| 535267 | | Motorcycle Maintenance | 844 | 1,131 | 1,200 | 1,200 | 2,500 | - |
| 535352 | | Vehicle Parts & Repairs | 57,433 | 35,579 | 67,500 | 67,500 | 67,750 | - |
| 535352 | 31102 | Vehicle Parts & Repairs | - | - | 1,000 | 1,000 | 750 | - |
| 535352 | 31104 | Vehicle Parts & Repairs | 728 | 82 | - | - | 500 | - |
| 535360 | | Repair & Maintenance | 6,488 | 6,230 | 15,000 | 15,000 | 17,500 | - |
| 535360 | 31101 | Repair & Maintenance | - | - | 1,500 | 1,500 | 1,000 | - |
| 535360 | 31102 | Repair & Maintenance | - | - | 900 | 900 | 750 | - |
| 535368 | | Diving Equip Maintenance | 5,940 | 2,096 | 5,200 | 5,200 | 5,600 | - |
| 536534 | | Machinery Rent & Lease | 27 | 62 | - | - | - | - |
| 536539 | | Other Rents & Leases | 605 | 2,105 | - | - | 3,600 | - |
| 571004 | | IP Telephony Allocation | 12,811 | 3,192 | 6,384 | 6,384 | 6,886 | - |
| 571005 | | Duplicating Allocation | 4,496 | 640 | 1,280 | 1,280 | 3,265 | - |
| 571009 | | MIS PC Group Allocation | 107,393 | 62,857 | 125,714 | 125,714 | 140,013 | - |
| 571010 | | MIS Systems Grp Alloc(ISIS) | 48,695 | 28,022 | 56,044 | 56,044 | 53,035 | - |
| 591519 | | Other Insurance | 100,265 | 58,757 | 108,690 | 108,690 | 127,738 | - |
| 591519 | 31101 | Other Insurance | 337 | 165 | 370 | 370 | 352 | - |
| 591519 | 31102 | Other Insurance | 161 | 79 | 177 | 177 | 168 | - |
| 591519 | 31110 | Other Insurance | 1,500 | - | - | - | - | - |
| 591520 | | Liability Claims | 14,641 | 4,423 | - | - | - | - |
| | | OPERATING EXPENDITURES | 1,325,045 | 534,768 | 995,378 | 1,005,269 | 1,187,467 | - |
| 594810 | | Capital Equipment | 12,012 | 15,000 | 24,391 | 17,000 | - | - |
| 594811 | | Capital Automobiles | 47,379 | 115,319 | 410,000 | 410,000 | - | - |
| 594811 | 22221 | Capital Automobiles | 469,702 | - | - | - | - | - |
| 594811 | 31104 | Capital Automobiles | 89,059 | - | - | - | - | - |
| 594818 | | Capital Computer | - | 14,205 | 52,536 | 52,536 | - | - |
| | | CAPITAL OUTLAY EXPENDITURES | 618,152 | 144,525 | 486,927 | 479,536 | - | - |
| | | EXPENDITURES TOTAL | 8,436,891 | 3,823,857 | 9,317,115 | 9,319,615 | 9,196,592 | - |
| | | REVENUES | 9,438,242 | 3,844,540 | 9,317,115 | 9,317,115 | 9,196,592 | - |
| | | EXPENDITURES | 8,436,891 | 3,823,857 | 9,317,115 | 9,319,615 | 9,196,592 | - |
| | | TOTAL BUSINESS UNIT-13101 -Sheriff | (1,001,351) | (20,683) | - | 2,500 | 0 | - |

13102 -Support Services Division

REVENUES

| | | | | | | | |
|--------|--------------------------|---------|---------|---------|---------|-----------|---|
| 411100 | General Property Taxes | 771,023 | 466,385 | 932,770 | 932,770 | 1,067,702 | - |
| 452001 | Sheriff Service Fees | 35,882 | 13,742 | 35,000 | 35,000 | 35,000 | - |
| 473013 | Other Govt Service Fees | 6,480 | 2,185 | 5,500 | 5,500 | 5,500 | - |
| 474004 | Department Paper Service | 16,755 | 6,437 | 20,000 | 20,000 | 19,000 | - |
| 481001 | Interest & Dividends | 3 | - | - | - | - | - |

REVENUES TOTAL

| | | | | | |
|----------------|----------------|----------------|----------------|------------------|----------|
| 830,142 | 488,749 | 993,270 | 993,270 | 1,127,202 | - |
|----------------|----------------|----------------|----------------|------------------|----------|

EXPENDITURES

| | | | | | | | |
|--------|-----------------------|----------------|----------------|----------------|----------------|----------------|----------|
| 511210 | Wages-Regular | 526,604 | 314,746 | 639,502 | 639,502 | 694,280 | - |
| 511220 | Wages-Overtime | 29,271 | 13,378 | 42,210 | 42,210 | 98,667 | - |
| 511330 | Wages-Longevity Pay | 1,033 | - | 1,319 | 1,319 | 1,300 | - |
| | SALARIES TOTAL | 556,908 | 328,124 | 683,030 | 683,030 | 794,247 | - |

| | | | | | | | |
|--------|------------------------|----------------|----------------|----------------|----------------|----------------|----------|
| 512141 | Social Security | 41,561 | 24,538 | 50,258 | 50,258 | 57,936 | - |
| 512142 | Retirement (Employer) | 54,114 | 33,375 | 76,842 | 76,842 | 107,172 | - |
| 512144 | Health Insurance | 98,906 | 45,751 | 126,355 | 126,355 | 103,690 | - |
| 512145 | Life Insurance | 63 | 39 | 76 | 76 | 86 | - |
| 512149 | Trust Account Payments | 627 | 855 | - | - | - | - |
| 512151 | HSA Contribution | - | - | 5,330 | 5,330 | 9,000 | - |
| 512153 | HRA Contribution | 2,339 | - | - | - | - | - |
| 512173 | Dental Insurance | 4,774 | 3,266 | 7,140 | 7,140 | 7,728 | - |
| 512174 | Hazardous Pay | 400 | - | - | - | - | - |
| 512195 | Uniform Allowance | 5,920 | 3,600 | 7,100 | 7,100 | 7,500 | - |
| | FRINGE TOTAL | 208,704 | 111,424 | 273,101 | 273,101 | 293,112 | - |

TOTAL SALARIES AND FRINGES

| | | | | | |
|----------------|----------------|----------------|----------------|------------------|----------|
| 765,612 | 439,548 | 956,131 | 956,131 | 1,087,359 | - |
|----------------|----------------|----------------|----------------|------------------|----------|

Sheriff Department-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|--|---------|-------------------------------|-----------------|---------------------|----------------|----------------|------------------|--------------|
| 531100 | | Permits Purchased | 100 | 100 | 150 | 150 | 155 | - |
| 531314 | | Small Items Of Equipment | - | - | 350 | 350 | 425 | - |
| 531351 | | Gas/Diesel | 2,134 | 1,175 | 2,300 | 2,300 | 2,750 | - |
| 532325 | | Registration | 1,180 | 985 | 1,150 | 1,150 | 1,400 | - |
| 532335 | | Meals | 158 | 106 | 328 | 328 | 325 | - |
| 532336 | | Lodging | 540 | 434 | 700 | 700 | 750 | - |
| 532339 | | Other Travel & Tolls | 12 | 15 | 50 | 50 | 50 | - |
| 533225 | | Telephone & Fax | 106 | 53 | 350 | 350 | 250 | - |
| 535242 | | Maintain Machinery & Equip | 4,613 | 5,347 | 5,125 | 5,125 | 5,850 | - |
| 571004 | | IP Telephony Allocation | 4,566 | 1,746 | 3,493 | 3,493 | 3,698 | - |
| 571009 | | MIS PC Group Allocation | 6,317 | 4,437 | 8,874 | 8,874 | 9,883 | - |
| 571010 | | MIS Systems Grp Alloc(ISIS) | 7,052 | 4,058 | 8,116 | 8,116 | 7,415 | - |
| 591519 | | Other Insurance | 5,578 | 3,218 | 6,153 | 6,153 | 6,892 | - |
| | | OPERATING EXPENDITURES | 32,356 | 21,675 | 37,139 | 37,139 | 39,843 | - |
| | | EXPENDITURES TOTAL | 797,968 | 461,224 | 993,270 | 993,270 | 1,127,202 | - |
| | | REVENUES | 830,142 | 488,749 | 993,270 | 993,270 | 1,127,202 | - |
| | | EXPENDITURES | 797,968 | 461,224 | 993,270 | 993,270 | 1,127,202 | - |
| TOTAL BUSINESS UNIT-13102 -Support Services Divisio | | | (32,174) | (27,525) | (0) | (0) | - | - |

13103 -Dispatch & Communications

REVENUES

| | | | | | | | | |
|--------|-------|------------------------|-----------|---------|-----------|-----------|-----------|---|
| 411100 | | General Property Taxes | 1,387,695 | 676,131 | 1,352,261 | 1,352,261 | 1,338,241 | - |
| 421001 | 31910 | State Aid | 400,000 | - | - | - | - | - |
| 699700 | 90030 | Resv Applied Operating | - | - | 627,551 | 627,551 | 564,796 | - |
| 699999 | | Budgetary Fund Balance | - | - | 160,000 | 160,000 | - | - |

REVENUES TOTAL

| | | | | | |
|------------------|----------------|------------------|------------------|------------------|----------|
| 1,787,695 | 676,131 | 2,139,812 | 2,139,812 | 1,903,037 | - |
|------------------|----------------|------------------|------------------|------------------|----------|

EXPENDITURES

| | | | | | | | | |
|--------|--|-----------------------|----------------|----------------|----------------|----------------|----------------|----------|
| 511210 | | Wages-Regular | 680,252 | 335,894 | 703,887 | 703,887 | 741,421 | - |
| 511220 | | Wages-Overtime | 102,076 | 57,933 | 96,340 | 96,340 | 108,445 | - |
| 511330 | | Wages-Longevity Pay | 1,771 | - | 2,055 | 2,055 | 1,360 | - |
| | | SALARIES TOTAL | 784,099 | 393,826 | 802,281 | 802,281 | 851,226 | - |

| | | | | | | | | |
|--------|--|-----------------------|----------------|----------------|----------------|----------------|----------------|----------|
| 512141 | | Social Security | 57,313 | 28,765 | 58,944 | 58,944 | 61,470 | - |
| 512142 | | Retirement (Employer) | 51,207 | 26,284 | 56,078 | 56,078 | 57,001 | - |
| 512144 | | Health Insurance | 169,999 | 73,026 | 178,383 | 178,383 | 149,793 | - |
| 512145 | | Life Insurance | 263 | 125 | 251 | 251 | 249 | - |
| 512151 | | HSA Contribution | - | - | 7,753 | 7,753 | 13,350 | - |
| 512153 | | HRA Contribution | 3,036 | 3,025 | - | - | - | - |
| 512173 | | Dental Insurance | 7,299 | 4,598 | 9,792 | 9,792 | 9,792 | - |
| 512195 | | Uniform Allowance | 1,085 | 209 | 1,500 | 1,500 | 1,500 | - |
| | | FRINGE TOTAL | 290,201 | 136,031 | 312,702 | 312,702 | 293,155 | - |

TOTAL SALARIES AND FRINGES

| | | | | | |
|------------------|----------------|------------------|------------------|------------------|----------|
| 1,074,300 | 529,858 | 1,114,983 | 1,114,983 | 1,144,381 | - |
|------------------|----------------|------------------|------------------|------------------|----------|

| | | | | | | | | |
|--------|-------|-----------------------------|--------|--------|---------|---------|---------|---|
| 521292 | | Dispatch/Communications | 17,538 | 17,482 | 14,340 | 14,340 | 23,295 | - |
| 521296 | | Computer Support | 3,853 | 2,125 | 4,400 | 4,400 | 4,800 | - |
| 531303 | | Computer Equipmt & Software | - | - | 40,190 | 40,190 | 190 | - |
| 531303 | 31910 | Computer Equipmt & Software | 19,129 | - | - | - | - | - |
| 531314 | | Small Items Of Equipment | 4,216 | 705 | 5,500 | 5,500 | 7,000 | - |
| 531314 | 31910 | Small Items Of Equipment | 15,747 | - | - | - | - | - |
| 531368 | | Cell 911 Service Charges | 16,247 | 8,123 | 16,500 | 16,500 | 16,500 | - |
| 532325 | | Registration | 414 | 128 | 2,000 | 2,000 | 2,000 | - |
| 532332 | | Mileage | - | - | 200 | 200 | 150 | - |
| 532335 | | Meals | - | - | 100 | 100 | 100 | - |
| 532336 | | Lodging | 250 | 294 | - | - | 300 | - |
| 533222 | | Electric | 13,481 | 5,852 | 18,000 | 18,000 | 20,000 | - |
| 533225 | | Telephone & Fax | 5,363 | 1,488 | 6,300 | 6,300 | 8,000 | - |
| 533226 | | Propane | (148) | 398 | 3,000 | 3,000 | 4,000 | - |
| 533235 | | Storm Water Utility | 46 | 19 | 75 | 75 | 75 | - |
| 533237 | | Cable Television | - | - | - | - | 540 | - |
| 535242 | | Maintain Machinery & Equip | 34,739 | 46,825 | 162,553 | 162,553 | 197,720 | - |
| 536539 | | Other Rents & Leases | 24,339 | 20,636 | 27,000 | 27,000 | 28,000 | - |
| 571004 | | IP Telephony Allocation | 2,917 | 903 | 1,807 | 1,807 | 1,913 | - |

Sheriff Department-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|--|---------|------------------------------------|------------------|---------------------|------------------|------------------|------------------|--------------|
| 571009 | | MIS PC Group Allocation | 9,476 | 8,135 | 16,269 | 16,269 | 18,119 | - |
| 571010 | | MIS Systems Grp Alloc(ISIS) | 8,331 | 4,794 | 9,588 | 9,588 | 9,739 | - |
| 591519 | | Other Insurance | 11,157 | 5,363 | 12,211 | 12,211 | 11,420 | - |
| 594950 | 90030 | Operating Reserve | - | - | 564,796 | 564,796 | 404,796 | - |
| | | OPERATING EXPENDITURES | 187,095 | 123,270 | 904,829 | 904,829 | 758,656 | - |
| 594810 | | Capital Equipment | 42,818 | - | 120,000 | 120,000 | - | - |
| 594810 | 31910 | Capital Equipment | 458,871 | - | - | - | - | - |
| 594810 | 90030 | Capital Equipment | 15,936 | - | - | - | - | - |
| 594818 | 31910 | Capital Computer | 6,253 | - | - | - | - | - |
| | | CAPITAL OUTLAY EXPENDITURES | 523,878 | - | 120,000 | 120,000 | - | - |
| | | EXPENDITURES TOTAL | 1,785,272 | 653,128 | 2,139,812 | 2,139,812 | 1,903,037 | - |
| | | REVENUES | 1,787,695 | 676,131 | 2,139,812 | 2,139,812 | 1,903,037 | - |
| | | EXPENDITURES | 1,785,272 | 653,128 | 2,139,812 | 2,139,812 | 1,903,037 | - |
| TOTAL BUSINESS UNIT-13103 -Dispatch & Communicati | | | (2,423) | (23,003) | - | - | 0 | - |

13104 -Storage Facility

REVENUES

| | | | | | | | | |
|--------|--|----------------------------|--------|--------|--------|--------|--------|---|
| 411100 | | General Property Taxes | 56,188 | 33,261 | 66,523 | 66,523 | 86,566 | - |
| 474120 | | Sheriff Interdepart Billed | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | - |
| 484001 | | Insurance Recovery | 3,870 | - | - | - | - | - |

REVENUES TOTAL

| | | | | | |
|---------------|---------------|---------------|---------------|---------------|----------|
| 62,058 | 35,261 | 68,523 | 68,523 | 88,566 | - |
|---------------|---------------|---------------|---------------|---------------|----------|

EXPENDITURES

| | | | | | | | | |
|--------|-------|-------------------------------|---------------|---------------|---------------|---------------|---------------|----------|
| 521296 | | Computer Support | 4,880 | - | 7,000 | 7,000 | 6,710 | - |
| 529170 | | Grounds Keeping Charges | 4,592 | - | - | - | 4,600 | - |
| 529298 | | Confidential Funds | 10,000 | 15,000 | 15,000 | 15,000 | 25,000 | - |
| 531314 | | Small Items Of Equipment | 3,481 | 875 | 1,475 | 1,475 | 4,650 | - |
| 531320 | | Safety Supplies | 1,275 | - | 1,680 | 1,680 | 1,680 | - |
| 533222 | | Electric | 7,095 | 3,022 | 7,000 | 7,000 | 7,300 | - |
| 533224 | | Natural Gas | 2,635 | 1,416 | 3,800 | 3,800 | 3,500 | - |
| 533225 | | Telephone & Fax | 880 | 269 | 1,100 | 1,100 | 1,000 | - |
| 535242 | | Maintain Machinery & Equip | 837 | 1,307 | 2,320 | 2,320 | 2,140 | - |
| 535247 | | Building Repair & Maint | 260 | 130 | 390 | 390 | 300 | - |
| 535247 | 31104 | Building Repair & Maint | 3,870 | - | - | - | - | - |
| 535297 | | Refuse Collection | 895 | 430 | 1,000 | 1,000 | 1,000 | - |
| 535344 | | Household & Janitorial Supp | 1,069 | 186 | 1,136 | 1,136 | 1,036 | - |
| 571009 | | MIS PC Group Allocation | 20,005 | 13,311 | 26,622 | 26,622 | 29,650 | - |
| | | OPERATING EXPENDITURES | 61,774 | 35,947 | 68,523 | 68,523 | 88,566 | - |

EXPENDITURES TOTAL

| | | | | | |
|---------------|---------------|---------------|---------------|---------------|----------|
| 61,774 | 35,947 | 68,523 | 68,523 | 88,566 | - |
|---------------|---------------|---------------|---------------|---------------|----------|

REVENUES

| | | | | | |
|---------------|---------------|---------------|---------------|---------------|----------|
| 62,058 | 35,261 | 68,523 | 68,523 | 88,566 | - |
|---------------|---------------|---------------|---------------|---------------|----------|

EXPENDITURES

| | | | | | |
|---------------|---------------|---------------|---------------|---------------|----------|
| 61,774 | 35,947 | 68,523 | 68,523 | 88,566 | - |
|---------------|---------------|---------------|---------------|---------------|----------|

TOTAL BUSINESS UNIT-13104 -Storage Facility

| | | | | | |
|--------------|------------|----------|----------|----------|----------|
| (284) | 685 | - | - | - | - |
|--------------|------------|----------|----------|----------|----------|

13105 -Shooting Rang

REVENUES

| | | | | | | | | |
|--------|--|--------------------------|--------|-------|--------|--------|--------|---|
| 411100 | | General Property Taxes | 14,883 | 7,051 | 14,102 | 14,102 | 20,031 | - |
| 472014 | | Muni Range Rental Charge | 1,425 | 1,500 | 1,200 | 1,200 | 1,750 | - |

REVENUES TOTAL

| | | | | | |
|---------------|--------------|---------------|---------------|---------------|----------|
| 16,308 | 8,551 | 15,302 | 15,302 | 21,781 | - |
|---------------|--------------|---------------|---------------|---------------|----------|

EXPENDITURES

| | | | | | | | | |
|--------|--|--------------------------|-------|-------|-------|-------|-------|---|
| 521296 | | Computer Support | - | - | - | - | 1,800 | - |
| 529170 | | Grounds Keeping Charges | 6,384 | - | - | - | 4,398 | - |
| 531314 | | Small Items Of Equipment | 3,997 | 937 | 4,100 | 4,100 | 4,100 | - |
| 531351 | | Gas/Diesel | 76 | - | - | - | - | - |
| 533222 | | Electric | 1,810 | 918 | 2,700 | 2,700 | 2,500 | - |
| 533226 | | Propane | 3,183 | 1,932 | 5,000 | 5,000 | 4,700 | - |
| 535247 | | Building Repair & Maint | 510 | 450 | - | - | 750 | - |

Sheriff Department-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|---|---------|-------------------------------|---------------|---------------------|----------------|---------------|---------------|--------------|
| 535344 | | Household & Janitorial Supp | 1,522 | 864 | 1,250 | 1,250 | 1,500 | - |
| 535360 | | Repair & Maintenance | 397 | 326 | 1,100 | 1,100 | 850 | - |
| 535450 | | Noncapital Remodeling | (93) | - | - | - | - | - |
| 536534 | | Machinery Rent & Lease | 574 | 270 | 700 | 700 | 700 | - |
| 591519 | | Other Insurance | 423 | 230 | 452 | 452 | 483 | - |
| | | OPERATING EXPENDITURES | 18,785 | 5,927 | 15,302 | 15,302 | 21,781 | - |
| | | EXPENDITURES TOTAL | 18,785 | 5,927 | 15,302 | 15,302 | 21,781 | - |
| | | REVENUES | 16,308 | 8,551 | 15,302 | 15,302 | 21,781 | - |
| | | EXPENDITURES | 18,785 | 5,927 | 15,302 | 15,302 | 21,781 | - |
| TOTAL BUSINESS UNIT-13105 -Shooting Rang | | | 2,477 | (2,625) | - | - | - | - |

| |
|--------------------|
| 13106 -Jail |
|--------------------|

REVENUES

| | | | | | | | | |
|-----------------------|-------|-----------------------------|------------------|------------------|------------------|------------------|------------------|----------|
| 411100 | | General Property Taxes | 4,749,713 | 2,548,842 | 5,097,683 | 5,097,683 | 4,964,992 | - |
| 421065 | | State Crim Alien Assist Rev | 51,612 | - | 13,500 | 13,500 | 25,000 | - |
| 421067 | | State Aid DNA Sample Fees | 4,760 | - | 3,500 | 3,500 | 4,000 | - |
| 421073 | | State Aid Parole Hold/Jail | 51,480 | - | 30,000 | 30,000 | 35,000 | - |
| 424001 | 22210 | Federal Grants | 35,650 | - | 36,750 | 36,750 | - | - |
| 452006 | | Prisoner Maint Fees | 178,909 | 53,522 | 210,000 | 210,000 | 210,000 | - |
| 452008 | | Electronic Monitoring | 47,423 | 16,112 | 53,000 | 53,000 | 42,000 | - |
| 452012 | | Medical Reimbursement | 20,156 | 13,154 | 27,000 | 27,000 | 27,000 | - |
| 452017 | | Sent Daily Fee | 67,323 | 20,298 | 85,000 | 85,000 | 75,000 | - |
| 452019 | | Telephone Fee | 3,443 | 1,371 | 5,000 | 5,000 | 5,000 | - |
| 452020 | | Phone Card Reimbursement | 8,898 | 3,551 | 12,000 | 12,000 | 10,500 | - |
| 452025 | | Booking Fees | 21,283 | 10,285 | 27,500 | 27,500 | 27,500 | - |
| 452028 | | Hygiene Packet Fee | 3,522 | 1,432 | 4,000 | 4,000 | 3,200 | - |
| 471210 | | SSA Incentive Payments | 7,200 | 1,200 | 9,000 | 9,000 | 7,500 | - |
| 473001 | | Board Of Prisoners-State | 160,804 | 73,588 | 180,000 | 180,000 | 180,000 | - |
| 473002 | | Board Of Prisoners-Muni | 5,810 | 1,030 | 6,200 | 6,200 | 5,900 | - |
| 473003 | | Board Of Prisoners-Fed | 64,080 | 196,366 | 420,000 | 420,000 | 470,000 | - |
| 474003 | | Prisoner Transport | 992 | 415 | - | - | 3,500 | - |
| 486001 | | Vending Commission | - | - | 250 | 250 | 150 | - |
| 699700 | 31602 | Resv Applied Operating | - | - | 69,000 | 69,000 | 69,000 | - |
| REVENUES TOTAL | | | 5,483,056 | 2,941,164 | 6,289,383 | 6,289,383 | 6,165,242 | - |

EXPENDITURES

| | | | | | | | | |
|--------|-------|-----------------------------------|------------------|------------------|------------------|------------------|------------------|----------|
| 511110 | | Salary-Permanent Regular | 112,416 | 75,010 | 112,007 | 112,007 | 114,516 | - |
| 511210 | | Wages-Regular | 2,784,517 | 1,238,912 | 2,728,949 | 2,728,949 | 2,879,595 | - |
| 511220 | | Wages-Overtime | 691,356 | 403,117 | 708,588 | 708,588 | 507,596 | - |
| 511330 | | Wages-Longevity Pay | 2,727 | 63 | 2,328 | 2,328 | 2,139 | - |
| | | SALARIES TOTAL | 3,591,015 | 1,717,102 | 3,551,871 | 3,551,871 | 3,503,845 | - |
| 512141 | | Social Security | 263,787 | 126,683 | 264,281 | 264,281 | 255,978 | - |
| 512142 | | Retirement (Employer) | 456,120 | 237,912 | 471,245 | 471,245 | 514,315 | - |
| 512144 | | Health Insurance | 505,942 | 218,010 | 603,636 | 603,636 | 466,289 | - |
| 512145 | | Life Insurance | 472 | 244 | 388 | 388 | 498 | - |
| 512146 | | Workers Compensation | 3,509 | 421 | - | - | - | - |
| 512149 | | Trust Account Payments | 5,795 | 5,303 | - | - | - | - |
| 512151 | | HSA Contribution | - | - | 25,923 | 25,923 | 41,750 | - |
| 512153 | | HRA Contribution | 2,934 | 4,698 | - | - | - | - |
| 512173 | | Dental Insurance | 24,429 | 13,488 | 33,516 | 33,516 | 31,308 | - |
| 512174 | | Hazardous Pay | 2,880 | - | - | - | - | - |
| 512195 | | Uniform Allowance | 33,972 | 19,388 | 46,000 | 46,000 | 43,000 | - |
| | | FRINGE TOTAL | 1,299,840 | 626,147 | 1,444,988 | 1,444,988 | 1,353,137 | - |
| | | TOTAL SALARIES AND FRINGES | 4,890,855 | 2,343,248 | 4,996,859 | 4,996,859 | 4,856,982 | - |
| 521211 | | Medical & Dental | 581,334 | 344,108 | 594,057 | 594,057 | 597,000 | - |
| 521211 | 22210 | Medical & Dental | 35,650 | 18,360 | 36,750 | 36,750 | - | - |
| 521219 | | Other Professional Serv | 4,885 | 594 | 1,400 | 1,400 | 5,750 | - |
| 521296 | | Computer Support | 38,736 | 20,735 | 47,850 | 42,850 | 46,250 | - |
| 529160 | | Interpreter Fee | 2,125 | 840 | 1,500 | 1,500 | 2,000 | - |
| 531100 | | Permits Purchased | 50 | 50 | - | - | 50 | - |
| 531243 | | Furniture & Furnishings | - | - | - | - | 600 | - |
| 531265 | | Electronic Monitoring | 12,174 | 4,998 | 10,000 | 10,000 | 10,000 | - |

Sheriff Department-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|--|---------|------------------------------------|------------------|---------------------|------------------|------------------|------------------|--------------|
| 531303 | | Computer Equipmt & Software | 707 | - | 250 | 250 | 1,650 | - |
| 531314 | | Small Items Of Equipment | 30,982 | 7,861 | 36,344 | 38,844 | 41,197 | - |
| 531331 | | State Crim Alien Assist Exp | 7,742 | - | 2,050 | 2,050 | 6,000 | - |
| 532325 | | Registration | 3,723 | 590 | 6,000 | 6,000 | 6,000 | - |
| 532335 | | Meals | 2,035 | - | 2,750 | 2,750 | 2,700 | - |
| 532336 | | Lodging | - | - | 1,200 | 1,200 | 1,200 | - |
| 533221 | | Water | 19,043 | 9,108 | 19,000 | 19,000 | 20,000 | - |
| 533222 | | Electric | 124,582 | 54,958 | 120,000 | 120,000 | 125,000 | - |
| 533223 | | Sewer | 23,328 | 10,219 | 23,000 | 23,000 | 23,000 | - |
| 533224 | | Natural Gas | 45,910 | 11,561 | 60,000 | 60,000 | 60,000 | - |
| 533225 | | Telephone & Fax | 951 | 239 | 1,800 | 1,800 | 1,200 | - |
| 533227 | | Laundry | 32,533 | 15,754 | 32,400 | 32,400 | 32,400 | - |
| 533235 | | Storm Water Utility | 1,889 | 944 | 1,900 | 1,900 | 1,900 | - |
| 533237 | | Cable Television | - | 1,717 | 3,600 | 3,600 | 4,100 | - |
| 535242 | | Maintain Machinery & Equip | 9,361 | 12,910 | 18,855 | 18,855 | 21,520 | - |
| 535247 | | Building Repair & Maint | 660 | 470 | 750 | 750 | 800 | - |
| 535297 | | Refuse Collection | 6,908 | 3,566 | 7,000 | 7,000 | 7,500 | - |
| 535344 | | Household & Janitorial Supp | 41,684 | 30,796 | 48,000 | 48,000 | 57,000 | - |
| 535349 | | Other Supplies | 5,558 | 6,272 | 500 | 500 | 6,000 | - |
| 535360 | | Repair & Maintenance | 7,693 | 506 | 6,500 | 6,500 | 6,000 | - |
| 571004 | | IP Telephony Allocation | 9,132 | 5,420 | 10,840 | 10,840 | 11,860 | - |
| 571009 | | MIS PC Group Allocation | 25,269 | 17,748 | 35,496 | 35,496 | 39,533 | - |
| 571010 | | MIS Systems Grp Alloc(ISIS) | 33,094 | 19,044 | 38,088 | 38,088 | 35,665 | - |
| 591519 | | Other Insurance | 41,668 | 23,161 | 45,645 | 45,645 | 48,034 | - |
| 591520 | | Liability Claims | 95,169 | 1,642 | 10,000 | 10,000 | - | - |
| 594950 | 31602 | Operating Reserve | - | - | 69,000 | 69,000 | 69,000 | - |
| | | OPERATING EXPENDITURES | 1,244,575 | 624,168 | 1,292,525 | 1,290,025 | 1,290,909 | - |
| 594810 | | Capital Equipment | - | - | - | - | 17,350 | - |
| | | CAPITAL OUTLAY EXPENDITURES | - | - | - | - | 17,350 | - |
| | | EXPENDITURES TOTAL | 6,135,430 | 2,967,416 | 6,289,383 | 6,286,883 | 6,165,242 | - |
| | | REVENUES | 5,483,056 | 2,941,164 | 6,289,383 | 6,289,383 | 6,165,242 | - |
| | | EXPENDITURES | 6,135,430 | 2,967,416 | 6,289,383 | 6,286,883 | 6,165,242 | - |
| TOTAL BUSINESS UNIT-13106 -Jail | | | 652,374 | 26,252 | - | (2,500) | - | - |

| |
|----------------------------|
| 13107 -Jail Kitchen |
|----------------------------|

| REVENUES | | | | | | | | |
|-----------------------|-------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------|
| 411100 | | General Property Taxes | 581,316 | 322,239 | 644,479 | 644,479 | 674,706 | - |
| 452013 | | Public Kitchen Charges | 813 | 807 | 800 | 800 | 1,000 | - |
| 474011 | | Dept Kitchen Charges | 3,606 | 183 | 1,500 | 1,500 | 2,000 | - |
| 485200 | 31701 | Donations Restricted | 8,623 | 3,470 | 10,000 | 10,000 | 8,000 | - |
| REVENUES TOTAL | | | 594,359 | 326,699 | 656,779 | 656,779 | 685,706 | - |
| EXPENDITURES | | | | | | | | |
| 511110 | | Salary-Permanent Regular | 83,435 | 43,156 | 86,313 | 86,313 | 88,244 | - |
| 511210 | | Wages-Regular | 155,998 | 75,471 | 158,379 | 158,379 | 166,654 | - |
| 511220 | | Wages-Overtime | 7,153 | 131 | 16,791 | 16,791 | 13,848 | - |
| 511330 | | Wages-Longevity Pay | 375 | - | 375 | 375 | 375 | - |
| | | SALARIES TOTAL | 246,961 | 118,759 | 261,857 | 261,857 | 269,121 | - |
| 512141 | | Social Security | 16,986 | 8,079 | 18,359 | 18,359 | 18,214 | - |
| 512142 | | Retirement (Employer) | 16,804 | 8,233 | 18,592 | 18,592 | 18,704 | - |
| 512144 | | Health Insurance | 110,792 | 50,649 | 102,995 | 102,995 | 91,407 | - |
| 512145 | | Life Insurance | 158 | 90 | 134 | 134 | 170 | - |
| 512151 | | HSA Contribution | - | - | 4,361 | 4,361 | 8,050 | - |
| 512173 | | Dental Insurance | 4,131 | 2,466 | 4,932 | 4,932 | 4,932 | - |
| 512195 | | Uniform Allowance | 589 | 285 | 1,000 | 1,000 | 800 | - |
| | | FRINGE TOTAL | 149,460 | 69,800 | 150,372 | 150,372 | 142,276 | - |
| | | TOTAL SALARIES AND FRINGES | 396,421 | 188,559 | 412,230 | 412,230 | 411,397 | - |
| 521219 | | Other Professional Serv | 1,937 | 60 | 3,000 | 3,000 | 1,500 | - |
| 531100 | | Permits Purchased | - | 632 | 632 | 632 | 650 | - |
| 531314 | | Small Items Of Equipment | 1,501 | 12,907 | 40,350 | 40,350 | 38,500 | - |
| 531322 | | Subscriptions | - | - | 100 | 100 | - | - |

Sheriff Department-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|--|---------|-------------------------------|----------------|---------------------|----------------|----------------|----------------|--------------|
| 531324 | | Membership Dues | 80 | - | - | - | 80 | - |
| 531343 | | Food | 196,224 | 112,896 | 175,000 | 175,000 | 200,000 | - |
| 531343 | 31701 | Food | 8,623 | 3,470 | - | - | 8,000 | - |
| 532325 | | Registration | 38 | - | - | - | - | - |
| 532332 | | Mileage | 10 | - | - | - | - | - |
| 535242 | | Maintain Machinery & Equip | 2,556 | 1,730 | 10,240 | 10,240 | 10,575 | - |
| 535360 | | Repair & Maintenance | - | - | 3,000 | 3,000 | 3,000 | - |
| 536533 | | Equipment Rent & Lease | - | - | 400 | 400 | - | - |
| 571004 | | IP Telephony Allocation | 254 | 120 | 241 | 241 | 255 | - |
| 571009 | | MIS PC Group Allocation | 3,159 | 2,219 | 4,437 | 4,437 | 4,942 | - |
| 571010 | | MIS Systems Grp Alloc(ISIS) | 3,806 | 2,190 | 4,380 | 4,380 | 4,165 | - |
| 591519 | | Other Insurance | 2,510 | 1,234 | 2,769 | 2,769 | 2,642 | - |
| | | OPERATING EXPENDITURES | 220,698 | 137,458 | 244,549 | 244,549 | 274,309 | - |
| | | EXPENDITURES TOTAL | 617,119 | 326,017 | 656,779 | 656,779 | 685,706 | - |
| | | REVENUES | 594,359 | 326,699 | 656,779 | 656,779 | 685,706 | - |
| | | EXPENDITURES | 617,119 | 326,017 | 656,779 | 656,779 | 685,706 | - |
| TOTAL BUSINESS UNIT-13107 -Jail Kitchen | | | 22,760 | (682) | - | - | - | - |

13108 -Jail Assessment

| | | | | | | | | |
|---|--|------------------------------------|----------------|-----------------|----------------|----------------|----------------|----------|
| REVENUES | | | | | | | | |
| 452015 | | Jail County Assessments | 111,380 | 52,460 | 120,000 | 120,000 | 120,000 | - |
| 699700 | | Resv Applied Operating | - | - | 210,808 | 210,808 | 175,729 | - |
| 699999 | | Budgetary Fund Balance | - | - | 15,296 | 15,296 | - | - |
| REVENUES TOTAL | | | 111,380 | 52,460 | 346,104 | 346,104 | 295,729 | - |
| EXPENDITURES | | | | | | | | |
| 521211 | | Medical & Dental | 104,491 | - | 100,000 | 100,000 | 100,000 | - |
| 521219 | | Other Professional Serv | - | 10,800 | 10,400 | 10,400 | 10,400 | - |
| 531303 | | Computer Equipmt & Software | 518 | - | 375 | 375 | 400 | - |
| 531314 | | Small Items Of Equipment | - | 1,598 | - | - | - | - |
| 535242 | | Maintain Machinery & Equip | 8,500 | - | 2,200 | 2,200 | - | - |
| 535360 | | Repair & Maintenance | 6,728 | - | 4,700 | 4,700 | 4,700 | - |
| 536534 | | Machinery Rent & Lease | 2,681 | 1,471 | 2,700 | 2,700 | 5,350 | - |
| 594950 | | Operating Reserve | - | - | 175,729 | 175,729 | 124,879 | - |
| | | OPERATING EXPENDITURES | 122,919 | 13,869 | 296,104 | 296,104 | 245,729 | - |
| 594810 | | Capital Equipment | - | - | 50,000 | 50,000 | 50,000 | - |
| | | CAPITAL OUTLAY EXPENDITURES | - | - | 50,000 | 50,000 | 50,000 | - |
| EXPENDITURES TOTAL | | | 122,919 | 13,869 | 346,104 | 346,104 | 295,729 | - |
| REVENUES | | | 111,380 | 52,460 | 346,104 | 346,104 | 295,729 | - |
| EXPENDITURES | | | 122,919 | 13,869 | 346,104 | 346,104 | 295,729 | - |
| TOTAL BUSINESS UNIT-13108 -Jail Assessment | | | 11,539 | (38,591) | - | - | - | - |

13109 -Donations

| | | | | | | | | |
|-----------------------|-------|------------------------|---------------|--------------|---------------|---------------|---------------|----------|
| REVENUES | | | | | | | | |
| 485200 | 31901 | Donations Restricted | 7,600 | 4,570 | 4,800 | 4,800 | 4,800 | - |
| 485200 | 31902 | Donations Restricted | 4,015 | 500 | 2,025 | 2,025 | 2,025 | - |
| 485200 | 31904 | Donations Restricted | 225 | - | 500 | 500 | 500 | - |
| 485200 | 31907 | Donations Restricted | 1,000 | - | 235 | 235 | 250 | - |
| 485200 | 31908 | Donations Restricted | 100 | - | - | - | - | - |
| 699700 | 31901 | Resv Applied Operating | - | - | 59,376 | 59,376 | 59,376 | - |
| 699700 | 31902 | Resv Applied Operating | - | - | 14,876 | 14,876 | 14,876 | - |
| 699700 | 31904 | Resv Applied Operating | - | - | 2,250 | 2,250 | 2,250 | - |
| 699700 | 31906 | Resv Applied Operating | - | - | 94 | 94 | 94 | - |
| 699700 | 31907 | Resv Applied Operating | - | - | 3,539 | 3,539 | 3,539 | - |
| 699700 | 31908 | Resv Applied Operating | - | - | 724 | 724 | 724 | - |
| REVENUES TOTAL | | | 12,940 | 5,070 | 88,419 | 88,419 | 88,434 | - |

Sheriff Department-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|---|---------|------------------------------------|---------------|---------------------|----------------|---------------|---------------|--------------|
| EXPENDITURES | | | | | | | | |
| 521219 | 31901 | Other Professional Serv | 341 | 303 | 1,000 | 1,000 | 1,000 | - |
| 521219 | 31907 | Other Professional Serv | - | - | 35 | 35 | 50 | - |
| 531268 | 31901 | Dog Expenses | 3,804 | 5,666 | 1,000 | 1,000 | 1,000 | - |
| 531314 | 31901 | Small Items Of Equipment | 5,589 | - | 2,800 | 2,800 | 2,800 | - |
| 531314 | 31902 | Small Items Of Equipment | 3,630 | 687 | 1,900 | 1,900 | 1,900 | - |
| 531314 | 31904 | Small Items Of Equipment | 355 | - | 500 | 500 | 500 | - |
| 531348 | 31902 | Educational Supplies | 99 | - | 125 | 125 | 125 | - |
| 532325 | 31907 | Registration | 115 | - | 200 | 200 | 200 | - |
| 535368 | 31907 | Diving Equip Maintenance | 1,653 | - | - | - | - | - |
| 594950 | 31901 | Operating Reserve | - | - | 59,376 | 59,376 | 43,376 | - |
| 594950 | 31902 | Operating Reserve | - | - | 14,876 | 14,876 | 14,876 | - |
| 594950 | 31904 | Operating Reserve | - | - | 2,250 | 2,250 | 2,250 | - |
| 594950 | 31906 | Operating Reserve | - | - | 94 | 94 | 94 | - |
| 594950 | 31907 | Operating Reserve | - | - | 3,539 | 3,539 | 3,539 | - |
| 594950 | 31908 | Operating Reserve | - | - | 724 | 724 | 724 | - |
| | | OPERATING EXPENDITURES | 15,586 | 6,656 | 88,419 | 88,419 | 72,434 | - |
| 594811 | 31901 | Capital Automobiles | 805 | 11,460 | - | - | - | - |
| 594814 | 31901 | Capital Canine | - | - | - | - | 16,000 | - |
| | | CAPITAL OUTLAY EXPENDITURES | 805 | 11,460 | - | - | 16,000 | - |
| | | EXPENDITURES TOTAL | 16,391 | 18,116 | 88,419 | 88,419 | 88,434 | - |
| | | REVENUES | 12,940 | 5,070 | 88,419 | 88,419 | 88,434 | - |
| | | EXPENDITURES | 16,391 | 18,116 | 88,419 | 88,419 | 88,434 | - |
| TOTAL BUSINESS UNIT-13109 -Donations | | | 3,451 | 13,046 | - | - | - | - |

13110 -Drug Education

| | | | | | | | | |
|--|--|-------------------------------|--------------|-------------|--------------|--------------|------------|----------|
| REVENUES | | | | | | | | |
| 441009 | | Drug Education | 50 | - | - | - | - | - |
| 474120 | | Sheriff Interdepart Billed | 1,575 | - | - | - | - | - |
| 481001 | | Interest & Dividends | 87 | 50 | - | - | - | - |
| 699700 | | Resv Applied Operating | - | - | 1,854 | 1,854 | 854 | - |
| | | REVENUES TOTAL | 1,712 | 50 | 1,854 | 1,854 | 854 | - |
| EXPENDITURES | | | | | | | | |
| 531266 | | Dare Education | 1,575 | - | 1,000 | 1,000 | 854 | - |
| 594950 | | Operating Reserve | - | - | 854 | 854 | - | - |
| | | OPERATING EXPENDITURES | 1,575 | - | 1,854 | 1,854 | 854 | - |
| | | EXPENDITURES TOTAL | 1,575 | - | 1,854 | 1,854 | 854 | - |
| | | REVENUES | 1,712 | 50 | 1,854 | 1,854 | 854 | - |
| | | EXPENDITURES | 1,575 | - | 1,854 | 1,854 | 854 | - |
| TOTAL BUSINESS UNIT-13110 -Drug Education | | | (137) | (50) | - | - | - | - |

13111 -Drug Restitution

| | | | | | | | | |
|---------------------|--|-------------------------------|---------------|--------------|---------------|---------------|---------------|----------|
| REVENUES | | | | | | | | |
| 442002 | | Drug Case Reimbursement | 8,775 | 4,725 | 13,000 | 13,000 | 13,000 | - |
| 474120 | | Sheriff Interdepart Billed | 3,000 | - | - | - | 3,000 | - |
| 699700 | | Resv Applied Operating | - | - | 2,959 | 2,959 | 498 | - |
| | | REVENUES TOTAL | 11,775 | 4,725 | 15,959 | 15,959 | 16,498 | - |
| EXPENDITURES | | | | | | | | |
| 531351 | | Gas/Diesel | 10,087 | 5,274 | 14,000 | 14,000 | 12,939 | - |
| 591519 | | Other Insurance | 2,311 | 1,568 | 2,458 | 2,458 | 3,560 | - |
| 594950 | | Operating Reserve | - | - | (498) | (498) | - | - |
| | | OPERATING EXPENDITURES | 12,397 | 6,843 | 15,959 | 15,959 | 16,498 | - |
| | | EXPENDITURES TOTAL | 12,397 | 6,843 | 15,959 | 15,959 | 16,498 | - |

Sheriff Department-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|--|---------|---------------------|---------------|---------------------|----------------|---------------|---------------|--------------|
| | | REVENUES | 11,775 | 4,725 | 15,959 | 15,959 | 16,498 | - |
| | | EXPENDITURES | 12,397 | 6,843 | 15,959 | 15,959 | 16,498 | - |
| TOTAL BUSINESS UNIT-13111 -Drug Restitution | | | 623 | 2,117 | 0 | 0 | - | - |

13112 -Vehicle Forfeiture Replacement

| | | | | | | | | |
|---|--|------------------------------------|---------------|----------|------------|------------|------------|----------|
| REVENUES | | | | | | | | |
| 483009 | | Sale of Vehicles | 26,635 | - | - | - | - | - |
| 699700 | | Resv Applied Operating | - | - | 315 | 315 | 315 | - |
| REVENUES TOTAL | | | 26,635 | - | 315 | 315 | 315 | - |
| EXPENDITURES | | | | | | | | |
| 594950 | | Operating Reserve | - | - | 315 | 315 | 315 | - |
| | | OPERATING EXPENDITURES | - | - | 315 | 315 | 315 | - |
| 594811 | | Capital Automobiles | 40,319 | - | - | - | - | - |
| | | CAPITAL OUTLAY EXPENDITURES | 40,319 | - | - | - | - | - |
| EXPENDITURES TOTAL | | | 40,319 | - | 315 | 315 | 315 | - |
| REVENUES | | | 26,635 | - | 315 | 315 | 315 | - |
| EXPENDITURES | | | 40,319 | - | 315 | 315 | 315 | - |
| TOTAL BUSINESS UNIT-13112 -Vehicle Forfeiture Replac | | | 13,684 | - | - | - | - | - |

13113 -Task Force/State Grant

| | | | | | | | | |
|---------------------------|--|------------------------------------|---------------|---------------|---------------|---------------|---------------|----------|
| REVENUES | | | | | | | | |
| 472005 | | Municipal Local Match | 6,810 | 6,625 | 20,000 | 20,000 | 6,650 | - |
| 472009 | | Muni State Aid Allocation | 44,805 | 21,264 | 57,305 | 57,305 | 29,985 | - |
| 474120 | | Sheriff Interdepart Billed | 3,190 | 3,190 | 3,190 | 3,190 | 30,858 | - |
| 699700 | | Resv Applied Operating | - | - | 4,898 | 4,898 | 2,668 | - |
| REVENUES TOTAL | | | 54,805 | 31,079 | 85,393 | 85,393 | 70,161 | - |
| EXPENDITURES | | | | | | | | |
| 511220 | | Wages-Overtime | 12,227 | - | 18,000 | 18,000 | 12,200 | - |
| | | SALARIES TOTAL | 12,227 | - | 18,000 | 18,000 | 12,200 | - |
| 521219 | | Other Professional Serv | 550 | - | 250 | 250 | 550 | - |
| 521296 | | Computer Support | 1,220 | - | - | - | - | - |
| 529298 | | Confidential Funds | - | - | 20,000 | 20,000 | 20,000 | - |
| 529299 | | Purchase Care & Services | 6,877 | - | 10,000 | 10,000 | 10,000 | - |
| 531301 | | Office Equipment | 26 | 367 | - | - | - | - |
| 531303 | | Computer Equipmt & Software | 960 | 399 | - | - | - | - |
| 531304 | | Noncapital Auto | 492 | - | - | - | - | - |
| 531309 | | Plate Renewal Fees | 10 | - | 500 | 500 | - | - |
| 531312 | | Office Supplies | 360 | 234 | 1,000 | 1,000 | 200 | - |
| 531314 | | Small Items Of Equipment | 2,485 | 4,291 | 3,500 | 3,500 | 4,000 | - |
| 531342 | | Chemical Lab & Medical Supp | - | - | 500 | 500 | 500 | - |
| 532325 | | Registration | 4,480 | 2,540 | 3,595 | 3,595 | 3,595 | - |
| 532336 | | Lodging | 1,918 | 2,516 | - | - | 2,516 | - |
| 532339 | | Other Travel & Tolls | 64 | - | - | - | - | - |
| 533224 | | Natural Gas | 2,000 | 2,000 | 2,000 | 2,000 | - | - |
| 533225 | | Telephone & Fax | 7,877 | 7,690 | 10,000 | 10,000 | 4,600 | - |
| 535344 | | Household & Janitorial Supp | 6 | - | - | - | - | - |
| 535352 | | Vehicle Parts & Repairs | 973 | 1,284 | 3,380 | 3,380 | 2,000 | - |
| 536539 | | Other Rents & Leases | - | - | 10,000 | 10,000 | 2,000 | - |
| 594950 | | Operating Reserve | - | - | 2,668 | 2,668 | - | - |
| | | OPERATING EXPENDITURES | 30,298 | 21,321 | 67,393 | 67,393 | 49,961 | - |
| 594811 | | Capital Automobiles | 11,406 | 8,165 | - | - | 8,000 | - |
| | | CAPITAL OUTLAY EXPENDITURES | 11,406 | 8,165 | - | - | 8,000 | - |
| EXPENDITURES TOTAL | | | 53,930 | 29,486 | 85,393 | 85,393 | 70,161 | - |

Sheriff Department-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|--|---------|---------------------|---------------|---------------------|----------------|---------------|---------------|--------------|
| | | REVENUES | 54,805 | 31,079 | 85,393 | 85,393 | 70,161 | - |
| | | EXPENDITURES | 53,930 | 29,486 | 85,393 | 85,393 | 70,161 | - |
| TOTAL BUSINESS UNIT-13113 -Task Force/State Grant | | | (874) | (1,593) | - | - | - | - |

13114 -Federal Forfeiture Acct

| | | | | | | | | |
|---|--|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------|
| REVENUES | | | | | | | | |
| 421001 | | State Aid | 35,021 | 1,206 | - | - | - | - |
| 452016 | | Confiscated Property Income | 1,425 | - | 20,560 | 20,560 | 36,000 | - |
| 481001 | | Interest & Dividends | 10,304 | 6,121 | 3,700 | 3,700 | 10,000 | - |
| 483009 | | Sale of Vehicles | 2,486 | - | - | - | - | - |
| 699700 | | Resv Applied Operating | - | - | 217,763 | 217,763 | 217,763 | - |
| 699999 | | Budgetary Fund Balance | - | - | 8,538 | 8,538 | - | - |
| REVENUES TOTAL | | | 49,235 | 7,328 | 250,561 | 250,561 | 263,763 | - |
| EXPENDITURES | | | | | | | | |
| 512147 | | Education & Training | - | - | - | - | 1,600 | - |
| | | FRINGE TOTAL | - | - | - | - | 1,600 | - |
| 529298 | | Confidential Funds | 15,000 | - | - | - | - | - |
| 531342 | | Chemical Lab & Medical Supp | 5,914 | 1,691 | 7,000 | 7,000 | 6,000 | - |
| 531351 | | Gas/Diesel | - | - | - | - | 8,000 | - |
| 532325 | | Registration | - | - | 4,000 | 4,000 | - | - |
| 535352 | | Vehicle Parts & Repairs | - | - | 4,000 | 4,000 | - | - |
| 593399 | | Miscellaneous Expenditures | 4,575 | - | - | - | - | - |
| 594950 | | Operating Reserve | - | - | 210,561 | 210,561 | 212,163 | - |
| 611104 | | Operating Transfer Out | - | - | - | - | 20,000 | - |
| | | OPERATING EXPENDITURES | 25,489 | 1,691 | 225,561 | 225,561 | 246,163 | - |
| 594811 | | Capital Automobiles | 17,068 | 3,511 | 25,000 | 25,000 | 16,000 | - |
| | | CAPITAL OUTLAY EXPENDITURES | 17,068 | 3,511 | 25,000 | 25,000 | 16,000 | - |
| EXPENDITURES TOTAL | | | 42,557 | 5,202 | 250,561 | 250,561 | 263,763 | - |
| REVENUES | | | 49,235 | 7,328 | 250,561 | 250,561 | 263,763 | - |
| EXPENDITURES | | | 42,557 | 5,202 | 250,561 | 250,561 | 263,763 | - |
| TOTAL BUSINESS UNIT-13114 -Federal Forfeiture Acct | | | (6,678) | (2,126) | - | - | - | - |

13115 -Cease Marijuana

| | | | | | | | | |
|---|--|-------------------------------|--------------|----------|------------|------------|------------|----------|
| REVENUES | | | | | | | | |
| 421001 | | State Aid | 1,399 | - | - | - | 750 | - |
| 699700 | | Resv Applied Operating | - | - | 201 | 201 | 201 | - |
| REVENUES TOTAL | | | 1,399 | - | 201 | 201 | 951 | - |
| EXPENDITURES | | | | | | | | |
| 511220 | | Wages-Overtime | 982 | - | - | - | - | - |
| | | SALARIES TOTAL | 982 | - | - | - | - | - |
| 529299 | | Purchase Care & Services | 417 | - | - | - | 750 | - |
| 594950 | | Operating Reserve | - | - | 201 | 201 | 201 | - |
| | | OPERATING EXPENDITURES | 417 | - | 201 | 201 | 951 | - |
| EXPENDITURES TOTAL | | | 1,399 | - | 201 | 201 | 951 | - |
| REVENUES | | | 1,399 | - | 201 | 201 | 951 | - |
| EXPENDITURES | | | 1,399 | - | 201 | 201 | 951 | - |
| TOTAL BUSINESS UNIT-13115 -Cease Marijuana | | | - | - | - | - | - | - |

13116 -State Forfeiture Account

REVENUES

Sheriff Department-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|--|---------|------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|--------------|
| 481001 | | Interest & Dividends | 1,543 | 966 | - | - | 1,000 | - |
| 699700 | | Resv Applied Operating | - | - | 38,569 | 38,569 | 38,569 | - |
| REVENUES TOTAL | | | 1,543 | 966 | 38,569 | 38,569 | 39,569 | - |
| EXPENDITURES | | | | | | | | |
| 529298 | | Confidential Funds | - | 6,000 | - | - | 10,000 | - |
| 594950 | | Operating Reserve | - | - | 38,569 | 38,569 | 29,569 | - |
| OPERATING EXPENDITURES | | | - | 6,000 | 38,569 | 38,569 | 39,569 | - |
| EXPENDITURES TOTAL | | | - | 6,000 | 38,569 | 38,569 | 39,569 | - |
| REVENUES | | | 1,543 | 966 | 38,569 | 38,569 | 39,569 | - |
| EXPENDITURES | | | - | 6,000 | 38,569 | 38,569 | 39,569 | - |
| TOTAL BUSINESS UNIT-13116 -State Forfeiture Account | | | (1,543) | 5,034 | - | - | 0 | - |
| 13118 -Commissary | | | | | | | | |
| REVENUES | | | | | | | | |
| 452011 | | Commissary Income | 39,729 | - | - | - | 40,000 | - |
| 481001 | | Interest & Dividends | 18 | - | - | - | 20 | - |
| REVENUES TOTAL | | | 39,747 | - | - | - | 40,020 | - |
| EXPENDITURES | | | | | | | | |
| 531318 | | Inmate Benefit | 44,418 | - | - | - | 40,020 | - |
| OPERATING EXPENDITURES | | | 44,418 | - | - | - | 40,020 | - |
| EXPENDITURES TOTAL | | | 44,418 | - | - | - | 40,020 | - |
| REVENUES | | | 39,747 | - | - | - | 40,020 | - |
| EXPENDITURES | | | 44,418 | - | - | - | 40,020 | - |
| TOTAL BUSINESS UNIT-13118 -Commissary | | | 4,671 | - | - | - | - | - |
| REVENUES | | | 18,523,032 | 8,422,774 | 20,307,561 | 20,307,561 | 20,004,421 | - |
| EXPENDITURES | | | 18,189,145 | 8,353,031 | 20,307,561 | 20,307,561 | 20,004,421 | - |
| TOTAL Sheriff Department DEPARTMENT | | | (333,887) | (69,744) | - | - | - | - |

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 | | |
|--|-----------------|-------------|---------------------|
| | 2023 | 2024 (est.) | 2025 (est.) |
| Collection of Current Support (80% Federal Goal). | 92.79% | 82% | 82% |
| Paternity Establishment (90% Federal Goal). | 109.17% | 100% | 100% |
| Collection of Arrears (80% Federal Goal). | 82.14% | 82% | 82% |
| Court order Establishment (80% Federal Goal). | 93.87% | 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

- Agency caseload remains relatively stable. Providing full services to 3,763 cases and partial (financial case management only) to an additional 683 cases. This caseload includes services to 5,003 children.
- Agency will no longer establish and collect birth expenses from parents on new cases effective January 1, 2025.
- 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

| | 2023 Actual | 2024 Estimate | 2024 Amended Budget | 2025 Budget | Change from 2024 Amended Budget | |
|-----------------------------------|------------------|------------------|---------------------------|------------------|------------------------------------|---------------|
| | | | | | \$ | % |
| Revenues | | | | | | |
| Intergovernmental Revenues | 1,035,417 | 1,178,463 | 1,178,463 | 1,157,975 | (20,488) | -1.74% |
| Fines, Forfeitures & Penalties | 124 | 1,000 | 1,000 | 800 | (200) | -20.00% |
| Public Charges | 7,492 | 7,195 | 7,195 | 7,397 | 202 | 2.81% |
| Other Revenue | - | - | - | - | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenues | 1,043,034 | 1,186,658 | 1,186,658 | 1,166,172 | (20,486) | -1.73% |
| Expenditures | | | | | | |
| Personnel Expenses | 1,077,560 | 1,170,893 | 1,170,893 | 1,149,197 | (21,696) | -1.85% |
| Purchased Services | 15,728 | 19,550 | 19,550 | 19,100 | (450) | -2.30% |
| Operating Costs | 45,346 | 68,273 | 68,273 | 57,266 | (11,007) | -16.12% |
| Interdept. Charges | 34,828 | 42,980 | 42,980 | 45,595 | 2,615 | 6.08% |
| Other Expense | 8,314 | 9,172 | 9,172 | 8,765 | (407) | -4.44% |
| Capital Items | 9,859 | - | - | - | - | - |
| Total Expenditures | 1,191,636 | 1,310,868 | 1,310,868 | 1,279,923 | (30,945) | -2.36% |
| Property Taxes | 206,236 | 124,210 | 124,210 | 113,751 | (10,459) | -8.42% |
| Addition to (Use of) Fund Balance | 57,634 | - | - | - | - | - |

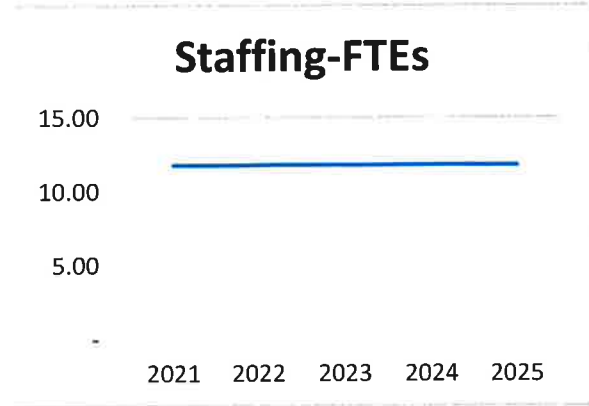
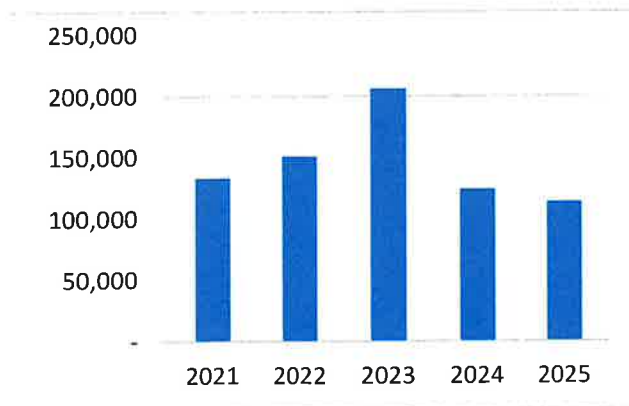
Summary Highlights:

The 2025 budget provides \$113,751 in tax levy, which is a \$10,459 decrease in levy from the 2024 adopted budget. This is due to a decrease in expenses for computer equipment as well as a decrease in personnel expenses. Child Support is reimbursed 66% by federal grants.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Child Support-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|------------------------------------|---------|-----------------------------|------------------|---------------------|------------------|------------------|------------------|--------------|
| 11301 -Child Support | | | | | | | | |
| REVENUES | | | | | | | | |
| 411100 | | General Property Taxes | 206,236 | 62,105 | 124,210 | 124,210 | 113,751 | - |
| 421001 | | State Aid | 131,244 | 95,095 | 190,190 | 190,190 | 184,299 | - |
| 421010 | | M S L Incentives | 4,265 | 1,675 | 4,200 | 4,200 | 2,500 | - |
| 421012 | | State Aid Cs + All Others | 964,119 | 234,170 | 1,043,412 | 1,043,412 | 1,045,828 | - |
| 421013 | | Other Dept Wage Retention | - | 0 | - | - | - | - |
| 421014 | | State Aid Wages Allocation | (127,728) | (28,589) | (121,406) | (121,406) | (133,908) | - |
| 421050 | | CS Performance Based Inc | 54,900 | - | 54,317 | 54,317 | 54,056 | - |
| 421058 | | State Aid - Prior Year | (48) | - | - | - | - | - |
| 421096 | | State Aid Medical Support | 8,666 | 5,227 | 7,750 | 7,750 | 5,200 | - |
| 442004 | | Extradition Reimbursement | 124 | 289 | 1,000 | 1,000 | 800 | - |
| 451011 | | CS Prog Fee Reduce 66% | (7,512) | (2,562) | (9,240) | (9,240) | (9,108) | - |
| 451013 | | NIVD Activities Reduction | 2,893 | 621 | 2,700 | 2,700 | 2,700 | - |
| 451014 | | CS Program Fees | 11,262 | 8,090 | 13,000 | 13,000 | 13,000 | - |
| 455003 | | Non-IVD Service Fees | 849 | 350 | 735 | 735 | 805 | - |
| REVENUES TOTAL | | | 1,249,270 | 376,471 | 1,310,868 | 1,310,868 | 1,279,923 | - |
| EXPENDITURES | | | | | | | | |
| 511110 | | Salary-Permanent Regular | 312,543 | 163,446 | 309,764 | 309,764 | 318,699 | - |
| 511210 | | Wages-Regular | 484,627 | 255,693 | 554,338 | 554,338 | 571,928 | - |
| 511220 | | Wages-Overtime | 2,501 | 851 | 3,203 | 3,203 | 2,815 | - |
| 511330 | | Wages-Longevity Pay | 1,313 | - | 1,343 | 1,343 | 1,373 | - |
| SALARIES TOTAL | | | 800,983 | 419,990 | 868,648 | 868,648 | 894,815 | - |
| 512141 | | Social Security | 58,270 | 30,374 | 63,742 | 63,742 | 65,030 | - |
| 512142 | | Retirement (Employer) | 53,871 | 28,703 | 61,106 | 61,106 | 61,634 | - |
| 512144 | | Health Insurance | 152,608 | 61,782 | 159,907 | 159,907 | 108,796 | - |
| 512145 | | Life Insurance | 303 | 169 | 257 | 257 | 315 | - |
| 512151 | | HSA Contribution | - | - | 7,074 | 7,074 | 10,140 | - |
| 512153 | | HRA Contribution | 3,650 | 2,271 | - | - | - | - |
| 512173 | | Dental Insurance | 7,877 | 4,319 | 10,159 | 10,159 | 8,467 | - |
| FRINGE TOTAL | | | 276,578 | 127,618 | 302,246 | 302,246 | 254,382 | - |
| TOTAL SALARIES AND FRINGES | | | 1,077,560 | 547,608 | 1,170,893 | 1,170,893 | 1,149,197 | - |
| 521255 | | Paper Service | 6,871 | 3,163 | 9,000 | 9,000 | 8,500 | - |
| 521256 | | Genetic Tests | 4,402 | 1,934 | 6,000 | 6,000 | 5,700 | - |
| 521296 | | Computer Support | 1,758 | 1,508 | 2,150 | 2,150 | 1,900 | - |
| 529160 | | Interpreter Fee | 2,697 | 1,245 | 2,400 | 2,400 | 3,000 | - |
| 531003 | | Notary Public Related | 180 | - | 60 | 60 | 180 | - |
| 531301 | | Office Equipment | 1,212 | - | - | - | - | - |
| 531303 | | Computer Equipmt & Software | - | 7,159 | 12,050 | 12,050 | 2,530 | - |
| 531310 | | Postage Special | 217 | 15 | 300 | 300 | 250 | - |
| 531311 | | Postage & Box Rent | 18,921 | 9,396 | 21,000 | 21,000 | 21,000 | - |
| 531312 | | Office Supplies | 1,416 | 941 | 2,000 | 2,000 | 2,500 | - |
| 531313 | | Printing & Duplicating | 2,195 | 552 | 3,200 | 3,200 | 2,850 | - |
| 531314 | | Small Items Of Equipment | 752 | 78 | 1,400 | 1,400 | 1,100 | - |
| 531321 | | Publication Of Legal Notice | 700 | 734 | 900 | 900 | 1,000 | - |
| 531324 | | Membership Dues | 2,051 | 1,826 | 2,076 | 2,076 | 2,128 | - |
| 531326 | | Advertising | 243 | - | 400 | 400 | 400 | - |
| 531348 | | Educational Supplies | 230 | 241 | 450 | 450 | 450 | - |
| 531351 | | Gas/Diesel | 20 | - | - | - | - | - |
| 532325 | | Registration | 1,740 | 844 | 4,070 | 4,070 | 3,520 | - |
| 532332 | | Mileage | 743 | 268 | 750 | 750 | 780 | - |
| 532334 | | Commercial Travel | - | - | 1,425 | 1,425 | 1,300 | - |
| 532335 | | Meals | 369 | 113 | 1,080 | 1,080 | 800 | - |
| 532336 | | Lodging | 1,408 | 1,028 | 4,002 | 4,002 | 3,798 | - |
| 532339 | | Other Travel & Tolls | 36 | - | 210 | 210 | 210 | - |
| 532340 | | Contracted Extraditions | 9,639 | - | 8,700 | 8,700 | 8,700 | - |
| 533225 | | Telephone & Fax | 152 | 37 | 200 | 200 | 170 | - |
| 535242 | | Maintain Machinery & Equip | 3,122 | 1,505 | 4,000 | 4,000 | 3,600 | - |
| 571004 | | IP Telephony Allocation | 2,029 | 1,566 | 3,132 | 3,132 | 3,316 | - |
| 571005 | | Duplicating Allocation | 150 | 45 | 91 | 91 | 109 | - |
| 571009 | | MIS PC Group Allocation | 23,163 | 14,790 | 29,580 | 29,580 | 32,944 | - |
| 571010 | | MIS Systems Grp Alloc(ISIS) | 9,486 | 5,088 | 10,177 | 10,177 | 9,226 | - |
| 591519 | | Other Insurance | 8,314 | 4,093 | 9,172 | 9,172 | 8,765 | - |
| OPERATING EXPENDITURES | | | 104,217 | 58,169 | 139,975 | 139,975 | 130,726 | - |
| 594813 | | Capital Office Equip | 9,859 | - | - | - | - | - |
| CAPITAL OUTLAY EXPENDITURES | | | 9,859 | - | - | - | - | - |

Child Support-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|---------------------------------------|-----------------------|---------------------------|------------------|---------------------|------------------|------------------|------------------|--------------|
| | | EXPENDITURES TOTAL | 1,191,636 | 605,777 | 1,310,868 | 1,310,868 | 1,279,923 | - |
| | | REVENUES | 1,249,270 | 376,471 | 1,310,868 | 1,310,868 | 1,279,923 | - |
| | | EXPENDITURES | 1,191,636 | 605,777 | 1,310,868 | 1,310,868 | 1,279,923 | - |
| TOTAL BUSINESS UNIT-11301 | -Child Support | | (57,634) | 229,306 | 0 | 0 | - | - |
| | | REVENUES | 1,249,270 | 376,471 | 1,310,868 | 1,310,868 | 1,279,923 | - |
| | | EXPENDITURES | 1,191,636 | 605,777 | 1,310,868 | 1,310,868 | 1,279,923 | - |
| TOTAL Child Support DEPARTMENT | | | (57,634) | 229,306 | 0 | 0 | - | - |

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 | | |
|---|-----------------|-----------|------------|
| | 2023 | 2024(Est) | 2025 (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 2024 and 2025 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. Further develop cross training with new position at Health and Human Services.
- 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

| | 2023 Actual | 2024 Estimate | 2024 Amended Budget | 2025 Budget | Change from 2024 Amended Budget | |
|-----------------------------------|----------------|------------------|---------------------------|------------------|------------------------------------|----------------|
| | | | | | \$ | % |
| Revenues | | | | | | |
| Intergovernmental Revenues | - | - | - | - | - | - |
| Public Charges | - | - | - | - | - | - |
| Intergovernmental Charges | 2,200 | 22,000 | 22,000 | 22,000 | - | - |
| Misc. Revenues | 411,003 | - | - | 500 | 500 | - |
| Other Financing Sources | - | 212,715 | 212,715 | - | (212,715) | -100.00% |
| Total Revenues | 413,203 | 234,715 | 234,715 | 22,500 | 500 | 0.21% |
| Expenditures | | | | | | |
| Personnel Expenses | 545,274 | 678,895 | 678,895 | 687,976 | 9,081 | 1.34% |
| Purchased Services | 16,460 | 15,764 | 15,764 | 54,082 | 38,318 | 243.08% |
| Operating Costs | 340,721 | 317,400 | 327,400 | 282,600 | (44,800) | -13.68% |
| Interdept. Charges | 17,613 | 20,584 | 20,584 | 21,477 | 893 | 4.34% |
| Other Expenses | 33,976 | 36,568 | 36,568 | 39,419 | 2,851 | 7.80% |
| Capital Items | - | 212,715 | 212,715 | - | (212,715) | -100.00% |
| Total Expenditures | 954,044 | 1,281,926 | 1,291,926 | 1,085,554 | (206,372) | -15.97% |
| Property Taxes | 981,853 | 1,047,211 | 1,047,211 | 1,063,054 | 15,843 | 1.51% |
| Addition to (Use of) Fund Balance | 441,012 | - | (10,000) | - | | |

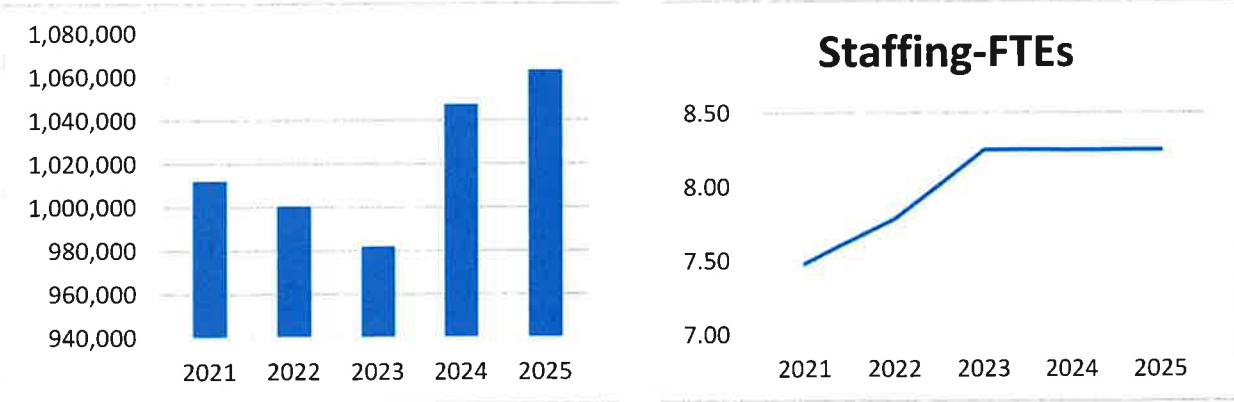
Summary Highlights:

The 2025 budget provides \$1,063,054 in tax levy, which is a \$15,843 increase in tax levy from the 2024 amended budget. This is primarily due to a decrease in utility and maintenance expenses after the conclusion of the Courthouse Project, as well as an increase in contracted professional services for future projects.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Central Services-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|-----------------------------------|---------|--------------------------------|------------------|---------------------|------------------|------------------|------------------|--------------|
| 11201 -Central Services | | | | | | | | |
| REVENUES | | | | | | | | |
| 411100 | | General Property Taxes | 981,853 | 523,605 | 1,047,211 | 1,047,211 | 1,063,054 | - |
| 474009 | | Housekeeping Services | 2,200 | 1,100 | 2,000 | 2,000 | 2,000 | - |
| 474120 | | Sheriff Interdepart Billed | - | - | 20,000 | 20,000 | 20,000 | - |
| 483002 | | Misc Sale/Material & Supply | - | 175 | - | - | 500 | - |
| 484001 | 11201 | Insurance Recovery | 411,003 | 1,513 | - | - | - | - |
| 699999 | | Budgetary Fund Balance | - | - | 212,715 | 212,715 | - | - |
| REVENUES TOTAL | | | 1,395,056 | 526,393 | 1,281,926 | 1,281,926 | 1,085,554 | - |
| EXPENDITURES | | | | | | | | |
| 511110 | | Salary-Permanent Regular | 150,377 | 96,707 | 191,420 | 191,420 | 209,472 | - |
| 511210 | | Wages-Regular | 218,278 | 126,994 | 266,833 | 266,833 | 287,890 | - |
| 511220 | | Wages-Overtime | 6,131 | 5,925 | 7,746 | 7,746 | 9,788 | - |
| 511330 | | Wages-Longevity Pay | 544 | - | 574 | 574 | 604 | - |
| SALARIES TOTAL | | | 375,330 | 229,627 | 466,572 | 466,572 | 507,753 | - |
| 512141 | | Social Security | 26,482 | 16,258 | 33,967 | 33,967 | 36,161 | - |
| 512142 | | Retirement (Employer) | 24,850 | 15,492 | 31,567 | 31,567 | 33,050 | - |
| 512144 | | Health Insurance | 111,281 | 50,649 | 132,195 | 132,195 | 91,407 | - |
| 512145 | | Life Insurance | 120 | 72 | 122 | 122 | 139 | - |
| 512151 | | HSA Contribution | - | - | 5,572 | 5,572 | 8,050 | - |
| 512153 | | HRA Contribution | 2,000 | 2,925 | - | - | - | - |
| 512173 | | Dental Insurance | 5,019 | 3,708 | 6,900 | 6,900 | 7,416 | - |
| FRINGE TOTAL | | | 169,752 | 89,104 | 210,323 | 210,323 | 176,223 | - |
| TOTAL SALARIES AND FRINGES | | | 545,081 | 318,730 | 676,895 | 676,895 | 683,976 | - |
| 512390 | | Safety Equipment | 193 | 278 | 2,000 | 2,000 | 4,000 | - |
| 521215 | | Architectural & Engineering | - | - | - | - | 15,000 | - |
| 521219 | | Other Professional Serv | 4,313 | 2,157 | - | - | 10,000 | - |
| 521220 | | Consultant | - | - | - | - | 10,000 | - |
| 521296 | | Computer Support | - | 4,313 | - | - | 4,000 | - |
| 529170 | | Grounds Keeping Charges | 12,147 | - | 15,764 | 15,764 | 15,082 | - |
| 531008 | | Hazard Recycle Charges | - | - | 2,000 | 2,000 | 1,000 | - |
| 531243 | | Furniture & Furnishings | 88 | 3,949 | - | - | 2,000 | - |
| 531298 | | United Parcel Service | - | - | 500 | 500 | 500 | - |
| 531302 | | Building & Maint Equipment | 29,702 | 6,163 | 10,000 | 10,000 | 20,000 | - |
| 531303 | | Computer Equipmt & Software | - | - | 3,000 | 3,000 | 2,000 | - |
| 531311 | | Postage & Box Rent | - | - | 500 | 500 | 500 | - |
| 531312 | | Office Supplies | 479 | 38 | 800 | 800 | 1,000 | - |
| 531313 | | Printing & Duplicating | 57 | 46 | 500 | 500 | 500 | - |
| 531314 | | Small Items Of Equipment | 5,413 | 2,873 | 7,000 | 7,000 | 6,000 | - |
| 531320 | | Safety Supplies | 5,319 | 1,675 | 1,500 | 1,500 | 2,000 | - |
| 531321 | | Publication Of Legal Notice | 105 | - | - | - | 500 | - |
| 531326 | | Advertising | 186 | 23 | 500 | 500 | 500 | - |
| 531351 | | Gas/Diesel | 3,299 | 3,270 | 3,000 | 3,000 | 3,000 | - |
| 532332 | | Mileage | 139 | 12 | 300 | 300 | 300 | - |
| 533221 | | Water | 4,582 | 1,479 | 6,000 | 6,000 | 5,000 | - |
| 533222 | | Electric | 80,676 | 26,578 | 100,000 | 100,000 | 75,000 | - |
| 533223 | | Sewer | 4,568 | 1,393 | 5,000 | 5,000 | 4,500 | - |
| 533224 | | Natural Gas | 23,967 | 11,741 | 50,000 | 50,000 | 35,000 | - |
| 533225 | | Telephone & Fax | 1,317 | 697 | 1,500 | 1,500 | 1,500 | - |
| 533235 | | Storm Water Utility | 2,094 | 878 | 3,000 | 3,000 | 2,500 | - |
| 535239 | | Street Repair & Maint | - | - | 500 | 500 | 500 | - |
| 535246 | | Building Service & Maint | 32,580 | 14,536 | 60,000 | 60,000 | 50,000 | - |
| 535247 | | Building Repair & Maint | 11,160 | 4,251 | 5,000 | 15,000 | 6,000 | - |
| 535297 | | Refuse Collection | 1,951 | 903 | 4,000 | 4,000 | 2,500 | - |
| 535344 | | Household & Janitorial Supp | 17,640 | 13,607 | 25,000 | 25,000 | 20,000 | - |
| 535349 | | Other Supplies | 6,550 | 8,645 | 10,000 | 10,000 | 10,000 | - |
| 535352 | | Vehicle Parts & Repairs | 349 | - | 1,000 | 1,000 | 1,000 | - |
| 535353 | | Machinery & Equipment Parts | 87,794 | 3,567 | 5,000 | 5,000 | 10,000 | - |
| 535354 | | Paint | 522 | - | 5,000 | 5,000 | 2,500 | - |
| 535355 | | Plumbing & Electrical | 4,414 | 2,865 | 5,000 | 5,000 | 5,000 | - |
| 535361 | 11201 | Repair & Maintenance Ins Reimb | 435,016 | 32,656 | - | - | - | - |
| 536531 | | Land Rent & Lease | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | - |
| 536533 | | Equipment Rent & Lease | 13,970 | 40,074 | - | - | 10,000 | - |
| 571004 | | IP Telephony Allocation | 381 | 60 | 120 | 120 | 255 | - |
| 571005 | | Duplicating Allocation | 6 | 0 | 1 | 1 | 5 | - |
| 571009 | | MIS PC Group Allocation | 7,370 | 5,916 | 11,832 | 11,832 | 13,178 | - |
| 571010 | | MIS Systems Grp Alloc(ISIS) | 6,389 | 3,816 | 7,631 | 7,631 | 7,039 | - |

Central Services-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|--|---------|------------------------------------|------------------|---------------------|------------------|------------------|------------------|--------------|
| 571020 | | Fleet Allocation | 3,467 | - | 1,000 | 1,000 | 1,000 | - |
| 591519 | | Other Insurance | 33,976 | 20,463 | 36,568 | 36,568 | 39,419 | - |
| | | OPERATING EXPENDITURES | 843,978 | 220,721 | 392,316 | 402,316 | 401,578 | - |
| 594822 | | Capital Improvement Building | - | - | 212,715 | 212,715 | - | - |
| | | CAPITAL OUTLAY EXPENDITURES | - | - | 212,715 | 212,715 | - | - |
| | | EXPENDITURES TOTAL | 1,389,060 | 539,451 | 1,281,926 | 1,291,926 | 1,085,554 | - |
| | | REVENUES | 1,395,056 | 526,393 | 1,281,926 | 1,281,926 | 1,085,554 | - |
| | | EXPENDITURES | 1,389,060 | 539,451 | 1,281,926 | 1,291,926 | 1,085,554 | - |
| TOTAL BUSINESS UNIT-11201 -Central Services | | | (5,996) | 13,059 | - | 10,000 | - | - |
| | | REVENUES | 1,395,056 | 526,393 | 1,281,926 | 1,281,926 | 1,085,554 | - |
| | | EXPENDITURES | 1,389,060 | 539,451 | 1,281,926 | 1,291,926 | 1,085,554 | - |
| TOTAL Central Services DEPARTMENT | | | (5,996) | 13,059 | - | 10,000 | - | - |

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, 1.2 | Ongoing |
| | Market the Food and Beverage Innovation Campus for development | Intentional Economic Growth Objective 1.2 | Ongoing |
| | Evaluate revenue streams to support economic development efforts | Intentional Economic Growth Objective 1.3 | Q2 2025 |
| Community support | Administer community revolving loan fund programs | Intentional Economic Growth Objective 4.3 | Ongoing |
| | Provide data to communities as requested | Diverse Housing Opportunities Objective 1.1 | Ongoing |

| | | | |
|---|--|--|---------|
| | | Intentional Economic Growth Objective 4.1 | |
| Attract developers to add diverse housing stock | Targeted marketing to attract developers | Diverse Housing Opportunities Objective 1.1 | Ongoing |
| | Administration and growth of the Live Local Development Fund | Diverse Housing Opportunities Objective 2.2 | Ongoing |
| | Identify, inventory and market land available for housing development | Diverse Housing Opportunities Objective 1.3, 2.1, 2.3 | Ongoing |
| Offer home counseling services to include: <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 | Marketing of the home counseling services | Diverse Housing Opportunities Objective 1.1 | Ongoing |
| | Maintain County Agency HUD certification | Diverse Housing Opportunities Objective 2.2, 2.3 | Ongoing |
| | Maintain staff certification to HUD standards | Diverse Housing Opportunities Objective 2.2, 2.3 | Ongoing |
| | | | |
| Home rehab recommendations for 0% deferred loan programs offered to Jefferson County residents | Promote 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 |
| | Support Jefferson County Human Resource Management Association (JCHRMA) with their efforts to connect Jefferson County employers with talent | Intentional Economic Growth Objective 1.2, 3.1, 4.1 | Ongoing |
| Market and promote our economic & community | Build infrastructure necessary to successfully brand & market area (\$\$/capacity to | Intentional Economic Growth | Ongoing |

| | | | |
|----------------------------------|--|---|---------|
| development assets and resources | develop & expand: website, social media presence, attend trade shows, participation in professional organizations, etc.) | Objective 1.2, 4.1 | |
| | Speak at local, regional and state events | Intentional Economic Growth Objective 1.2, 1.4 | Ongoing |
| | Connect businesses with existing programs and resources | Intentional Economic Growth Objective 1.1, 4.1 | Ongoing |

PROGRAM EVALUATION

| Program/Service Description | Output Measures | | |
|--|-----------------|-------------|-------------|
| | 2023* | 2024 (Est)* | 2025 (Est)* |
| Home Buyer Program: Homes Purchased | 0 | 4 | 12 |
| • Families received education/counseling | 0 | 12 | 50 |
| • Counseling hrs. provided | 0 | 300 | 500 |
| • Home Buyer seminar hours provided | 0 | 28 | 50 |
| • Jefferson County loans made to businesses | 0 | 0 | 2 |
| • Managed community revolving loans made to businesses | 4 | 4 | 9 |
| Live Local Development Fund (LLDF) loans deployed | 0 | 0 | 4 |
| Economic Development: Business Opportunities in Pipeline | 86 | 82 | 90 |
| • Project Wins Announced | 11 | 12 | 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
- Maintaining HUD certification for home counseling services
- Ongoing staff certifications
- Continued public and private sector investment levels

DEPARTMENT ORGANIZATIONAL CHART

Economic Development

Financial Summary

| | 2023 Actual | 2024 Estimate | 2024 Amended Budget | 2025 Budget | Change from 2024 Amended Budget | |
|-----------------------------------|----------------|------------------|---------------------------|----------------|------------------------------------|----------------|
| | | | | | \$ | % |
| Revenues | | | | | | |
| Intergovernmental Revenues | 73,975 | 181,379 | 181,379 | - | (181,379) | -100.00% |
| Public Charges | 135,000 | 180,000 | 180,000 | 291,500 | 111,500 | 61.94% |
| Intergovt. Charges | 294,889 | 213,253 | 213,253 | 213,560 | 307 | 0.14% |
| Misc. Revenues | 5,200 | - | - | - | - | - |
| Other Financing Sources | - | 462,697 | 462,696 | 422,290 | (40,406) | -8.73% |
| Total Revenues | 509,064 | 1,037,329 | 1,037,328 | 927,350 | (69,572) | -6.71% |
| Expenditures | | | | | | |
| Personnel Expenses | 411,166 | 507,867 | 507,866 | 463,369 | (44,497) | -8.76% |
| Purchased Services | 2,917 | 29,000 | 29,000 | 48,000 | 19,000 | 65.52% |
| Operating Costs | 32,580 | 40,963 | 40,963 | 43,806 | 2,843 | 6.94% |
| Interdept. Charges | 14,501 | 19,152 | 19,152 | 20,525 | 1,373 | 7.17% |
| Other Expenses | 17,678 | 18,057 | 18,057 | 17,740 | (317) | -1.76% |
| Capital Expenses | - | - | - | - | - | - |
| Other Financing Uses | - | 422,290 | 422,290 | 333,910 | (88,380) | -20.93% |
| Total Expenditures | 478,842 | 1,037,329 | 1,037,328 | 927,350 | (109,978) | -10.60% |
| Property Taxes | - | - | - | - | - | - |
| Addition to (Use of) Fund Balance | 30,222 | - | - | - | - | - |

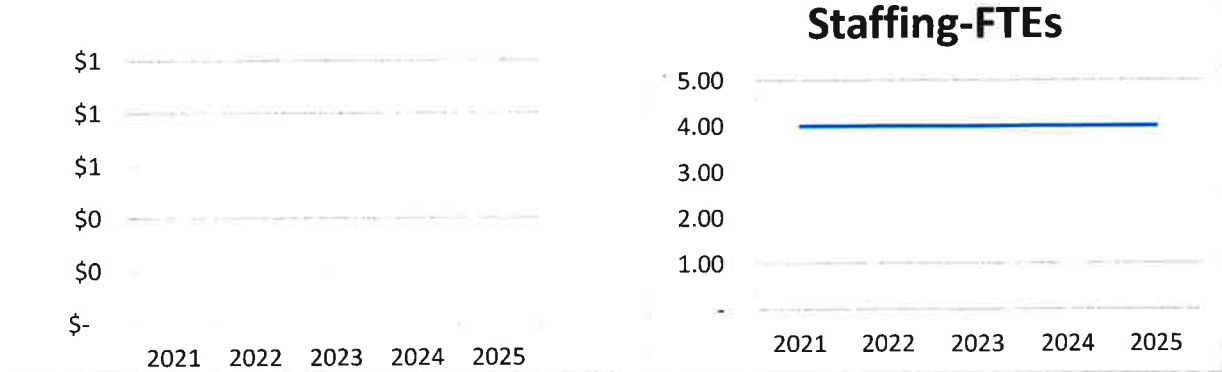
Summary Highlights:

The County’s 2025 cost share in funding the Consortium budget is based on the County’s population estimate of \$86,855, 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-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|---|---------|--------------------------------|----------------|---------------------|----------------|----------------|----------------|--------------|
| 11901 -Economic Develop Consortium | | | | | | | | |
| REVENUES | | | | | | | | |
| 421001 | | State Aid | - | - | 50,000 | 50,000 | - | - |
| 424001 | 19101 | Federal Grants | - | 20,000 | - | - | - | - |
| 424001 | 22205 | Federal Grants | 73,976 | - | 131,379 | 131,379 | - | - |
| 458007 | | JCEDC Service Fees | - | 108 | 45,000 | 45,000 | 100,000 | - |
| 458007 | 10490 | JCEDC Service Fees | - | 2,150 | - | - | 7,500 | - |
| 458007 | 10491 | JCEDC Service Fees | - | - | - | - | 9,000 | - |
| 458016 | | JCEDC GHDP Service Fees | 135,000 | 67,500 | 135,000 | 135,000 | 175,000 | - |
| 472007 | | Municipal Other Charges | 2,000 | - | - | - | - | - |
| 472015 | | Consortium Allocation-Contra | (14,117) | - | - | - | - | - |
| 473011 | | GHDP Reimbursed Expenses | 6,136 | 165 | 1,500 | 1,500 | 1,500 | - |
| 474022 | | ED Consortium-Jefferson County | 204,864 | 129,897 | 129,864 | 129,864 | 129,897 | - |
| 699700 | | Resv Applied Operating | - | - | 425,914 | 425,914 | 401,904 | - |
| 699701 | | Vested Benefits Reserve | - | - | 36,783 | 36,783 | 20,386 | - |
| REVENUES TOTAL | | | 407,859 | 219,820 | 955,440 | 955,440 | 845,187 | - |
| EXPENDITURES | | | | | | | | |
| 511110 | | Salary-Permanent Regular | 173,281 | 91,005 | 220,104 | 220,104 | 273,222 | - |
| 511110 | 22205 | Salary-Permanent Regular | 51,112 | 29,770 | 92,929 | 92,929 | - | - |
| 511210 | | Wages-Regular | 27,731 | 29,569 | 57,385 | 57,385 | 61,782 | - |
| 511220 | | Wages-Overtime | - | 11 | - | - | - | - |
| 511240 | | Wages-Temporary | 13,238 | - | - | - | - | - |
| 511330 | | Wages-Longevity Pay | 119 | - | 223 | 223 | 268 | - |
| SALARIES TOTAL | | | 265,481 | 150,355 | 370,641 | 370,641 | 335,272 | - |
| 512141 | | Social Security | 15,608 | 8,623 | 20,328 | 20,328 | 23,879 | - |
| 512141 | 22205 | Social Security | 3,675 | 2,101 | 6,981 | 6,981 | - | - |
| 512142 | | Retirement (Employer) | 13,685 | 8,320 | 16,913 | 16,913 | 23,301 | - |
| 512142 | 22205 | Retirement (Employer) | 3,479 | 1,979 | 6,598 | 6,598 | - | - |
| 512144 | | Health Insurance | 46,006 | 27,696 | 56,276 | 56,276 | 70,669 | - |
| 512144 | 22205 | Health Insurance | 13,429 | 4,720 | 22,786 | 22,786 | - | - |
| 512145 | | Life Insurance | 106 | 80 | 112 | 112 | 168 | - |
| 512145 | 22205 | Life Insurance | - | - | 12 | 12 | - | - |
| 512151 | | HSA Contribution | - | - | 2,423 | 2,423 | 6,250 | - |
| 512151 | 22205 | HSA Contribution | - | - | 969 | 969 | - | - |
| 512153 | | HRA Contribution | 1,743 | 1,258 | - | - | - | - |
| 512173 | | Dental Insurance | 1,819 | 1,365 | 2,724 | 2,724 | 3,828 | - |
| 512173 | 22205 | Dental Insurance | 388 | 361 | 1,104 | 1,104 | - | - |
| FRINGE TOTAL | | | 99,940 | 56,505 | 137,226 | 137,226 | 128,096 | - |
| TOTAL SALARIES AND FRINGES | | | 365,420 | 206,860 | 507,867 | 507,867 | 463,368 | - |
| 521219 | | Other Professional Serv | 900 | 203 | 25,000 | 25,000 | 45,000 | - |
| 529305 | | Web Page Development | 2,017 | 2,058 | 4,000 | 4,000 | 3,000 | - |
| 531301 | | Office Equipment | - | - | 1,000 | 1,000 | 500 | - |
| 531303 | | Computer Equipmt & Software | 1,710 | 2,454 | 2,000 | 2,000 | 2,500 | - |
| 531311 | | Postage & Box Rent | 9 | 82 | 400 | 400 | 150 | - |
| 531312 | | Office Supplies | 698 | 580 | 1,000 | 1,000 | 1,000 | - |
| 531313 | | Printing & Duplicating | 168 | 136 | 550 | 550 | 400 | - |
| 531314 | | Small Items Of Equipment | - | 46 | 150 | 150 | 150 | - |
| 531315 | | Instructional Material | 507 | - | 500 | 500 | 500 | - |
| 531322 | | Subscriptions | 8,070 | 8,697 | 9,000 | 9,000 | 9,000 | - |
| 531324 | | Membership Dues | 3,069 | 224 | 4,000 | 4,000 | 4,000 | - |
| 531326 | | Advertising | - | 101 | - | - | 3,000 | - |
| 531343 | | Food | 515 | 522 | 1,000 | 1,000 | 1,000 | - |
| 531349 | | Other Operating Expenses | - | - | 1,000 | 1,000 | 1,000 | - |
| 531351 | | Gas/Diesel | 633 | 343 | 2,000 | 2,000 | 2,000 | - |
| 532325 | | Registration | 4,367 | 750 | 5,000 | 5,000 | 4,000 | - |
| 532325 | 22205 | Registration | 1,064 | 796 | - | - | - | - |
| 532332 | | Mileage | 756 | 421 | 2,000 | 2,000 | 2,000 | - |
| 532332 | 22205 | Mileage | 451 | 71 | - | - | - | - |
| 532334 | | Commercial Travel | 406 | - | 1,500 | 1,500 | 2,000 | - |
| 532335 | | Meals | 359 | 39 | 1,000 | 1,000 | 1,000 | - |
| 532335 | 22205 | Meals | - | 10 | - | - | - | - |
| 532336 | | Lodging | 3,298 | 474 | 2,250 | 2,250 | 2,500 | - |
| 532336 | 22205 | Lodging | 289 | 278 | - | - | - | - |
| 532339 | | Other Travel & Tolls | 897 | 6 | 300 | 300 | 300 | - |
| 532339 | 22205 | Other Travel & Tolls | 10 | 10 | - | - | - | - |
| 533225 | | Telephone & Fax | 1,058 | 427 | 1,250 | 1,250 | 1,750 | - |
| 535242 | | Maintain Machinery & Equip | 714 | 601 | 2,000 | 2,000 | 2,000 | - |

Economic Development-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|---|---------|------------------------------------|----------------|---------------------|------------------|------------------|----------------|--------------|
| 535360 | | Repair & Maintenance | 969 | - | 500 | 500 | 500 | - |
| 536533 | | Equipment Rent & Lease | 2,563 | 1,191 | 2,563 | 2,563 | 2,556 | - |
| 571004 | | IP Telephony Allocation | 254 | 120 | 241 | 241 | 383 | - |
| 571009 | | MIS PC Group Allocation | 9,476 | 6,656 | 13,311 | 13,311 | 14,825 | - |
| 571010 | | MIS Systems Grp Alloc(ISIS) | 3,215 | 1,850 | 3,700 | 3,700 | 3,417 | - |
| 571020 | | Fleet Allocation | 1,557 | - | 1,900 | 1,900 | 1,900 | - |
| 591519 | | Other Insurance | 3,678 | 1,746 | 4,057 | 4,057 | 3,740 | - |
| 593413 | | Railroad Consortium Donation | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | - |
| 594950 | | Operating Reserve | - | - | 401,904 | 401,904 | 313,524 | - |
| | | OPERATING EXPENDITURES | 67,677 | 44,893 | 509,076 | 509,076 | 443,595 | - |
| 594955 | | Vested Benefits Reserve | - | - | 20,386 | 20,386 | 20,386 | - |
| | | CAPITAL OUTLAY EXPENDITURES | - | - | 20,386 | 20,386 | 20,386 | - |
| | | EXPENDITURES TOTAL | 433,097 | 251,753 | 1,037,329 | 1,037,329 | 927,350 | - |
| | | REVENUES | 407,859 | 219,820 | 955,440 | 955,440 | 845,187 | - |
| | | EXPENDITURES | 433,097 | 251,753 | 1,037,329 | 1,037,329 | 927,350 | - |
| TOTAL BUSINESS UNIT-11901 -Economic Develop Cons | | | 25,238 | 31,934 | 81,890 | 81,890 | 82,163 | - |

11901111-ED Consortium-Cambridge

| | | | | | | | | |
|--|--|-------------------------|------------|------------|------------|------------|------------|----------|
| REVENUES | | | | | | | | |
| 472010 | | ED Consortium-Cambridge | 149 | 152 | 149 | 149 | 152 | - |
| REVENUES TOTAL | | | 149 | 152 | 149 | 149 | 152 | - |
| REVENUES | | | 149 | 152 | 149 | 149 | 152 | - |
| TOTAL BUSINESS UNIT-11901111-ED Consortium-Cambri | | | 149 | 152 | 149 | 149 | 152 | - |

11901141-ED Consortium-Johnson Creek

| | | | | | | | | |
|--|--|-----------------------------|--------------|--------------|--------------|--------------|--------------|----------|
| REVENUES | | | | | | | | |
| 472010 | | ED Consortium-Johnson Creek | 5,103 | 5,097 | 5,103 | 5,103 | 5,097 | - |
| REVENUES TOTAL | | | 5,103 | 5,097 | 5,103 | 5,103 | 5,097 | - |
| REVENUES | | | 5,103 | 5,097 | 5,103 | 5,103 | 5,097 | - |
| TOTAL BUSINESS UNIT-11901141-ED Consortium-Johnso | | | 5,103 | 5,097 | 5,103 | 5,103 | 5,097 | - |

11901171-ED Consortium-V Palmyra

| | | | | | | | | |
|---|--|--------------------|--------------|--------------|--------------|--------------|--------------|----------|
| REVENUES | | | | | | | | |
| 472010 | | Consortium Revenue | 2,582 | 2,567 | 2,582 | 2,582 | 2,567 | - |
| REVENUES TOTAL | | | 2,582 | 2,567 | 2,582 | 2,582 | 2,567 | - |
| REVENUES | | | 2,582 | 2,567 | 2,582 | 2,582 | 2,567 | - |
| TOTAL BUSINESS UNIT-11901171-ED Consortium-V Palmy | | | 2,582 | 2,567 | 2,582 | 2,582 | 2,567 | - |

11901226-ED Consortium-Fort Atkinson

| | | | | | | | | |
|--|--|-----------------------------|---------------|---------------|---------------|---------------|---------------|----------|
| REVENUES | | | | | | | | |
| 472010 | | ED Consortium-Fort Atkinson | 18,875 | 18,753 | 18,875 | 18,875 | 18,753 | - |
| REVENUES TOTAL | | | 18,875 | 18,753 | 18,875 | 18,875 | 18,753 | - |
| REVENUES | | | 18,875 | 18,753 | 18,875 | 18,875 | 18,753 | - |
| TOTAL BUSINESS UNIT-11901226-ED Consortium-Fort Ath | | | 18,875 | 18,753 | 18,875 | 18,875 | 18,753 | - |

11901241-ED Consortium-Jefferson

Economic Development-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|--|---------|--------------------------|---------------|---------------------|----------------|---------------|---------------|--------------|
| REVENUES | | | | | | | | |
| 472010 | | ED Consortium-Jefferson | 11,621 | 11,621 | 11,621 | 11,621 | 11,621 | - |
| REVENUES TOTAL | | | 11,621 | 11,621 | 11,621 | 11,621 | 11,621 | - |
| REVENUES | | | 11,621 | 11,621 | 11,621 | 11,621 | 11,621 | - |
| TOTAL BUSINESS UNIT-11901241-ED Consortium-Jefferson | | | 11,621 | 11,621 | 11,621 | 11,621 | 11,621 | - |
| 11901246-ED Consortium-Lake Mills | | | | | | | | |
| REVENUES | | | | | | | | |
| 472010 | | ED Consortium-Lake Mills | 9,678 | 10,040 | 9,678 | 9,678 | 10,040 | - |
| REVENUES TOTAL | | | 9,678 | 10,040 | 9,678 | 9,678 | 10,040 | - |
| REVENUES | | | 9,678 | 10,040 | 9,678 | 9,678 | 10,040 | - |
| TOTAL BUSINESS UNIT-11901246-ED Consortium-Lake Mills | | | 9,678 | 10,040 | 9,678 | 9,678 | 10,040 | - |
| 11901290-ED Consortium-Waterloo | | | | | | | | |
| REVENUES | | | | | | | | |
| 472010 | | ED Consortium-Waterloo | 5,447 | 5,469 | 5,447 | 5,447 | 5,469 | - |
| REVENUES TOTAL | | | 5,447 | 5,469 | 5,447 | 5,447 | 5,469 | - |
| REVENUES | | | 5,447 | 5,469 | 5,447 | 5,447 | 5,469 | - |
| TOTAL BUSINESS UNIT-11901290-ED Consortium-Waterloo | | | 5,447 | 5,469 | 5,447 | 5,447 | 5,469 | - |
| 11901291-ED Consortium-Watertown | | | | | | | | |
| REVENUES | | | | | | | | |
| 472010 | | ED Consortium-Watertown | 22,137 | 22,001 | 22,137 | 22,137 | 22,001 | - |
| REVENUES TOTAL | | | 22,137 | 22,001 | 22,137 | 22,137 | 22,001 | - |
| REVENUES | | | 22,137 | 22,001 | 22,137 | 22,137 | 22,001 | - |
| TOTAL BUSINESS UNIT-11901291-ED Consortium-Watertown | | | 22,137 | 22,001 | 22,137 | 22,137 | 22,001 | - |
| 11901292-ED Consortium-Whitewater | | | | | | | | |
| REVENUES | | | | | | | | |
| 472010 | | ED Consortium-Whitewater | 6,300 | 6,465 | 6,300 | 6,300 | 6,465 | - |
| REVENUES TOTAL | | | 6,300 | 6,465 | 6,300 | 6,300 | 6,465 | - |
| REVENUES | | | 6,300 | 6,465 | 6,300 | 6,300 | 6,465 | - |
| TOTAL BUSINESS UNIT-11901292-ED Consortium-Whitewater | | | 6,300 | 6,465 | 6,300 | 6,300 | 6,465 | - |
| 11902 -Homebuyers | | | | | | | | |
| REVENUES | | | | | | | | |
| 472010 | | ED Consortium Revenue | 14,117 | - | - | - | - | - |
| 485200 | | Donations Restricted | 5,200 | - | - | - | - | - |
| REVENUES TOTAL | | | 19,317 | - | - | - | - | - |
| EXPENDITURES | | | | | | | | |
| 511210 | | Wages-Regular | 27,732 | (81) | - | - | - | - |
| 511330 | | Wages-Longevity Pay | 119 | - | - | - | - | - |
| SALARIES TOTAL | | | 27,850 | (81) | - | - | - | - |

Economic Development-2025 BUDGET

| Account Number | Project | Description | 2023 Actual | 2024 6-Month Actual | 2024 Estimated | 2024 Amended | 2025 Admin | 2025 Adopted |
|----------------|---------|--|-----------------|---------------------|------------------|------------------|----------------|--------------|
| 512141 | | Social Security | 1,929 | (6) | - | - | - | - |
| 512142 | | Retirement (Employer) | 1,895 | (6) | - | - | - | - |
| 512144 | | Health Insurance | 12,574 | (34) | - | - | - | - |
| 512145 | | Life Insurance | 36 | - | - | - | - | - |
| 512153 | | HRA Contribution | 1,000 | - | - | - | - | - |
| 512173 | | Dental Insurance | 462 | (3) | - | - | - | - |
| | | FRINGE TOTAL | 17,896 | (49) | - | - | - | - |
| | | TOTAL SALARIES AND FRINGES | 45,746 | (130) | - | - | - | - |
| | | EXPENDITURES TOTAL | 45,746 | (130) | - | - | - | - |
| | | REVENUES | 19,317 | - | - | - | - | - |
| | | EXPENDITURES | 45,746 | (130) | - | - | - | - |
| | | TOTAL BUSINESS UNIT-11902 -Homebuyers | 26,429 | (130) | - | - | - | - |
| | | REVENUES | 509,066 | 301,982 | 1,037,329 | 1,037,329 | 927,350 | - |
| | | EXPENDITURES | 478,843 | 251,624 | 1,037,329 | 1,037,329 | 927,350 | - |
| | | TOTAL Economic Development DEPARTMENT | (30,222) | (50,358) | - | - | - | - |