

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

Date: Tuesday, September 17, 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. Department 2025 Budget Hearings
 - a. County Clerk
 - b. Management Information Systems (MIS)
 - c. Planning and Development
 - d. County Board
 - e. District Attorney
 - f. Land and Water Conservation
 - g. Emergency Management
 - h. Health Department
 - i. Parks
 - j. Highway
 - k. Treasurer
 - l. Court Support Services
8. Set future meeting schedule, next meeting date, and possible agenda items
9. Adjourn

Next scheduled meetings: Wednesday, September 18, 2024 Budget Meeting
 Thursday, September 19, 2024 Budget Meeting
 Tuesday, October 1, 2024 Regular 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.

County Clerk

DEPARTMENT MISSION

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

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Excellent election	Continue collaborative election systems by all using common equipment, supplies, etc.	Transformative Government Objective 4.3	Ongoing
Continue to improve on newly implemented absentee processes and assisting municipal clerks throughout the year(s) with the changes	Maintain good relationships amongst county departments before and during implementation of pre-addressed, and pre-postage absentee envelopes to assist municipal clerks with time management.	Transformative Government Objective 4.2, 4.3	Ongoing
Creating a partnership between ES&S and the County to do election programming	Creating an error free ballot and election.	Transformative Government Objective 4.2	Ongoing
Chief Deputy to act as election administration back up	Online webinars/in-person election administrative training through the Wisconsin Elections Commission	Transformative Government Objective 1.2	Ongoing
Two elections	Smooth and error free	Transformative Government Objective 4.2	Ongoing
Moving in a forward direction regarding electronic records retention	Continue to work with departments on forwarding all contracts to the County Clerk's office, as well as scanning in thousands of marriage applications.	Transformative Government Objective 4.2	Ongoing
Increase passport/pictures	Marketing services offered in the County Clerk's office to increase public awareness.	Highly Regarded Quality of Life Objective 3.5	Ongoing

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2023	2024 (est)	2025 (est)
Number of Election Ballots Cast	42,117	70,284	42,000
Election Chargeback Revenue	\$24,577	\$23,837	\$24,000
Statewide Voter Registration Provider Fees	\$5,021	\$5,000	\$5,000
Number of Marriage Licenses Issued	420	425	425
Number of Passport Applications Processed	951	700	700
Number of Passport Photos	1019	910	910

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2024-2025 fiscal years are as follows:

- Four scheduled 2024 elections and two scheduled 2025 elections
- Develop and implementation of contract electronic integration with Munis
- Purchasing scanners to help with the goal of becoming mostly paperless with records retention
- Continue to provide our customers with efficient customer service, maintaining the “small town feel” that defines Jefferson County
- Cross train on election duties and the entering of election information into the ES&S Portal to help ensure elections are flawless
- Continue making improvements on the absentee ballot process including tracking of the absentees for 9 municipalities
- Continue election training for Jefferson County municipal clerks and poll workers
- Staying committed to the health and well-being of all our citizens

DEPARTMENT ORGANIZATIONAL CHART

County Clerk

Financial Summary

	2023 Actual	2024 Estimate	2024 Amended Budget	2025 Budget	Change from 2024 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	\$ 5,912	\$ -	\$ -	\$ -	\$ -	-
Licenses & Permits	\$ 26,855	\$ 27,000	\$ 27,000	\$ 24,000	\$ (3,000)	-11.11%
Public Charges	47,377	42,900	42,900	39,530	(3,370)	-7.86%
Intergovernmental Charges	83,681	91,193	91,193	83,840	(7,353)	-8.06%
Other Financing Sources	-	(6)	(6)	-	6	-100.00%
Total Revenues	163,826	161,087	161,087	147,370	(13,717)	-8.52%
Expenditures						
Personnel Expenses	235,968	249,304	249,304	248,392	(912)	-0.37%
Purchased Services	27,636	37,915	37,915	25,890	(12,025)	-31.72%
Operating Costs	135,608	130,325	130,325	102,225	(28,100)	-21.56%
Interdept. Charges	13,528	18,227	18,227	19,781	1,554	8.53%
Other Expenses	1,666	1,838	1,838	1,742	(96)	-5.22%
Capital Items	-	-	-	-	-	-
Other Financing Uses	-	494	494	-	(494)	-100.00%
Total Expenditures	414,405	438,103	438,103	398,030	(40,073)	-9.15%
Property Taxes	261,029	277,016	277,016	250,660	(26,356)	-9.51%
Addition to (Use of) Fund Balance	\$ 10,450	\$ -	\$ -	\$ -		

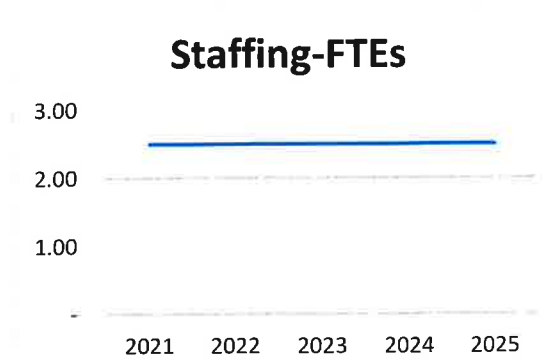
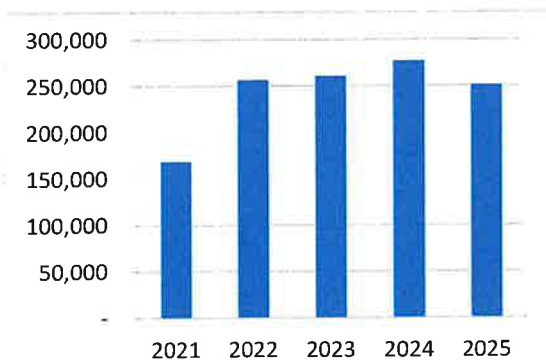
Summary Highlights:

The 2025 budget provides \$250,660 in tax levy, which is a \$26,356 decrease in levy from the 2024 amended budget. Since 2025 is not a general election year, there is an anticipated decrease in election related operating costs such as printing ballots and maintenance of voting machines. Dog licensing expenses are also expected to decrease consistent with recent trends.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



County Clerk-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
11701 -County Clerk								
REVENUES								
411100		General Property Taxes	208,361	102,659	205,318	205,318	211,041	-
431001		Marriage License Fees	26,855	11,830	27,000	27,000	24,000	-
431003		Conservation License Rev	-	5	-	-	-	-
451003		Marriage Waiver Fees	790	325	350	350	500	-
451033		Marriage Lic Void / Refund	40	30	50	50	30	-
451308		Postage Fees	1,686	634	1,500	1,500	1,000	-
451404		Passport Fees	33,301	15,365	30,000	30,000	28,000	-
451413		Passport Photo Fees	11,560	6,546	11,000	11,000	10,000	-
REVENUES TOTAL			282,593	137,394	275,218	275,218	274,571	-
EXPENDITURES								
511110		Salary-Permanent Regular	82,912	42,172	84,344	84,344	92,186	-
511210		Wages-Regular	69,279	39,959	87,431	87,431	92,980	-
511220		Wages-Overtime	302	22	870	870	509	-
SALARIES TOTAL			152,492	82,153	172,645	172,645	185,674	-
512141		Social Security	10,896	5,901	12,534	12,534	13,141	-
512142		Retirement (Employer)	10,296	5,462	12,045	12,045	12,487	-
512144		Health Insurance	49,612	15,104	46,720	46,720	31,107	-
512145		Life Insurance	35	18	34	34	38	-
512151		HSA Contribution	-	-	1,938	1,938	2,700	-
512153		HRA Contribution	1,105	3,182	-	-	-	-
512173		Dental Insurance	2,044	1,284	2,760	2,760	2,760	-
FRINGE TOTAL			73,987	30,951	76,030	76,030	62,234	-
TOTAL SALARIES AND FRINGES			226,479	113,103	248,674	248,674	247,908	-
529167		Conservation Congress	1,185	1,782	1,300	1,300	1,800	-
531003		Notary Public Related	20	-	-	-	-	-
531301		Office Equipment	-	-	1,000	1,000	1,000	-
531311		Postage & Box Rent	3,646	1,738	3,750	3,750	3,700	-
531312		Office Supplies	1,046	366	1,000	1,000	1,000	-
531313		Printing & Duplicating	1,469	635	1,500	1,500	1,400	-
531314		Small Items Of Equipment	652	-	500	500	-	-
531321		Publication Of Legal Notice	-	-	150	150	-	-
531323		Subscriptions-Tax & Law	-	-	100	100	-	-
531324		Membership Dues	125	125	125	125	125	-
531326		Advertising	112	-	100	100	100	-
531351		Gas/Diesel	-	-	100	100	100	-
532325		Registration	455	180	800	800	500	-
532332		Mileage	37	-	170	170	100	-
532335		Meals	123	-	125	125	100	-
532336		Lodging	636	-	1,000	1,000	800	-
533225		Telephone & Fax	412	112	-	-	-	-
571004		IP Telephony Allocation	507	180	361	361	383	-
571005		Duplicating Allocation	790	211	422	422	574	-
571009		MIS PC Group Allocation	6,844	5,177	10,353	10,353	11,530	-
571010		MIS Systems Grp Alloc(ISIS)	1,607	925	1,850	1,850	1,709	-
591519		Other Insurance	1,666	814	1,838	1,838	1,742	-
OPERATING EXPENDITURES			21,332	12,245	26,544	26,544	26,663	-
EXPENDITURES TOTAL			247,810	125,348	275,218	275,218	274,571	-
REVENUES			282,593	137,394	275,218	275,218	274,571	-
EXPENDITURES			247,810	125,348	275,218	275,218	274,571	-
TOTAL BUSINESS UNIT-11701 -County Clerk			(34,783)	(12,046)	0	0	0	-

11702 -Elections

REVENUES								
411100		General Property Taxes	52,669	35,849	71,698	71,698	39,619	-
424001		Federal Grants	5,912	-	-	-	-	-
472004		Election Reimbursement	24,577	24,625	25,000	25,000	25,000	-
472007		Municipal Other Charges	883	848	300	300	600	-
472008		SVRS Charges-Govt Units	5,021	2,574	10,000	10,000	5,000	-
473015		Election Maint Contracts	23,816	24,860	22,028	22,028	24,000	-

County Clerk-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
REVENUES TOTAL			112,878	88,756	129,026	129,026	94,219	-
EXPENDITURES								
511210		Wages-Regular	7,777	4,616	-	-	-	-
511220		Wages-Overtime	8	-	-	-	-	-
		SALARIES TOTAL	7,785	4,616	-	-	-	-
512141		Social Security	603	299	45	45	32	-
512142		Retirement (Employer)	489	319	-	-	29	-
512144		Health Insurance	228	2,407	-	-	-	-
512145		Life Insurance	0	1	-	-	-	-
512153		HRA Contribution	-	191	-	-	-	-
512173		Dental Insurance	124	120	-	-	-	-
		FRINGE TOTAL	1,444	3,336	45	45	62	-
		TOTAL SALARIES AND FRINGES	9,229	7,952	45	45	62	-
514151		Per Diem	260	195	585	585	423	-
521219		Other Professional Serv	12,619	19,158	20,000	20,000	12,000	-
531303		Computer Equipmt & Software	40,029	100	2,000	2,000	1,600	-
531311		Postage & Box Rent	3	1	10	10	10	-
531312		Office Supplies	2,194	46	2,500	2,500	2,000	-
531313		Printing & Duplicating	38,753	30,326	60,000	60,000	40,000	-
531314		Small Items Of Equipment	-	-	300	300	-	-
531321		Publication Of Legal Notice	6,670	6,164	13,000	13,000	6,670	-
531351		Gas/Diesel	-	-	70	70	70	-
532325		Registration	54	-	125	125	-	-
532332		Mileage	44	44	50	50	100	-
532335		Meals	39	-	100	100	100	-
533236		Wireless Internet	677	92	-	-	600	-
535242		Maintain Machinery & Equip	22,861	24,044	25,000	25,000	25,000	-
571004		IP Telephony Allocation	127	120	241	241	128	-
571005		Duplicating Allocation	27	14	27	27	20	-
571009		MIS PC Group Allocation	3,159	2,219	4,437	4,437	4,942	-
571010		MIS Systems Grp Alloc(ISIS)	466	268	536	536	495	-
		OPERATING EXPENDITURES	127,982	82,790	128,981	128,981	94,158	-
		EXPENDITURES TOTAL	137,210	90,743	129,026	129,026	94,219	-
		REVENUES	112,878	88,756	129,026	129,026	94,219	-
		EXPENDITURES	137,210	90,743	129,026	129,026	94,219	-
TOTAL BUSINESS UNIT-11702 -Elections			24,333	1,987	-	-	-	-
11703 -Insurance General, Auto, WC								
EXPENDITURES								
591519		Other Insurance	-	377,631	-	-	-	-
		OPERATING EXPENDITURES	-	377,631	-	-	-	-
		EXPENDITURES TOTAL	-	377,631	-	-	-	-
		EXPENDITURES	-	377,631	-	-	-	-
TOTAL BUSINESS UNIT-11703 -Insurance General, Auto,			-	377,631	-	-	-	-
11704 -Dog Licenses								
EXPENDITURES								
529003		Dog Listing Fees	13,832	-	16,615	16,615	12,090	-
531319		Other Operating Supplies	1,261	-	1,000	1,000	1,000	-
531353		Dog Fees Returned	14,292	-	16,000	16,000	16,000	-
		OPERATING EXPENDITURES	29,384	-	33,615	33,615	29,090	-
		EXPENDITURES TOTAL	29,384	-	33,615	33,615	29,090	-
		EXPENDITURES	29,384	-	33,615	33,615	29,090	-
TOTAL BUSINESS UNIT-11704 -Dog Licenses			29,384	-	33,615	33,615	29,090	-

County Clerk-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
11704002-Dog Lic Fees - T-Aztalan								
REVENUES								
472012		Dog Lic Fees - T-Aztalan	754	653	850	850	750	-
REVENUES TOTAL			754	653	850	850	750	-
REVENUES			754	653	850	850	750	-
TOTAL BUSINESS UNIT-11704002-Dog Lic Fees - T-Aztalan			754	653	850	850	750	-
11704004-Dog Lic Fees - T-Cold Spring								
REVENUES								
472012		Dog Lic Fees - T-Cold Spring	265	-	360	360	360	-
REVENUES TOTAL			265	-	360	360	360	-
REVENUES			265	-	360	360	360	-
TOTAL BUSINESS UNIT-11704004-Dog Lic Fees - T-Cold S			265	-	360	360	360	-
11704006-Dog Lic Fees - T-Concord								
REVENUES								
472012		Dog Lic Fees - T-Concord	581	-	750	750	680	-
REVENUES TOTAL			581	-	750	750	680	-
REVENUES			581	-	750	750	680	-
TOTAL BUSINESS UNIT-11704006-Dog Lic Fees - T-Conco			581	-	750	750	680	-
11704008-Dog Lic Fees - T-Farmington								
REVENUES								
472012		Dog Lic Fees - T-Farmington	1,618	1,147	1,700	1,700	1,250	-
REVENUES TOTAL			1,618	1,147	1,700	1,700	1,250	-
REVENUES			1,618	1,147	1,700	1,700	1,250	-
TOTAL BUSINESS UNIT-11704008-Dog Lic Fees - T-Farmin			1,618	1,147	1,700	1,700	1,250	-
11704010-Dog Lic Fees - T-Hebron								
REVENUES								
472012		Dog Lic Fees - T-Hebron	534	517	675	675	615	-
REVENUES TOTAL			534	517	675	675	615	-
REVENUES			534	517	675	675	615	-
TOTAL BUSINESS UNIT-11704010-Dog Lic Fees - T-Hebror			534	517	675	675	615	-
11704012-Dog Lic Fees - T-Ixonia								
REVENUES								
472012		Dog Lic Fees - T-Ixonia	1,361	1,054	1,450	1,450	1,155	-
REVENUES TOTAL			1,361	1,054	1,450	1,450	1,155	-
REVENUES			1,361	1,054	1,450	1,450	1,155	-

County Clerk-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
TOTAL BUSINESS UNIT-11704012-Dog Lic Fees - T-Ixonia			1,361	1,054	1,450	1,450	1,155	-

11704014-Dog Lic Fees - T-Jefferson

REVENUES								
472012		Dog Lic Fees - T-Jefferson	1,292	672	1,550	1,550	1,350	-
REVENUES TOTAL			1,292	672	1,550	1,550	1,350	-
REVENUES			1,292	672	1,550	1,550	1,350	-
TOTAL BUSINESS UNIT-11704014-Dog Lic Fees - T-Jeffers			1,292	672	1,550	1,550	1,350	-

11704016-Dog Lic Fees - T-Koshkonong

REVENUES								
472012		Dog Lic Fees - T-Koshkonong	1,671	-	1,550	1,550	1,775	-
REVENUES TOTAL			1,671	-	1,550	1,550	1,775	-
REVENUES			1,671	-	1,550	1,550	1,775	-
TOTAL BUSINESS UNIT-11704016-Dog Lic Fees - T-Koshk			1,671	-	1,550	1,550	1,775	-

11704018-Dog Lic Fees - T-Lake Mills

REVENUES								
472012		Dog Lic Fees - T-Lake Mills	1,460	1,468	1,650	1,650	1,570	-
REVENUES TOTAL			1,460	1,468	1,650	1,650	1,570	-
REVENUES			1,460	1,468	1,650	1,650	1,570	-
TOTAL BUSINESS UNIT-11704018-Dog Lic Fees - T-Lake M			1,460	1,468	1,650	1,650	1,570	-

11704020-Dog Lic Fees - T-Milford

REVENUES								
472012		Dog Lic Fees - T-Milford	734	649	1,050	1,050	750	-
REVENUES TOTAL			734	649	1,050	1,050	750	-
REVENUES			734	649	1,050	1,050	750	-
TOTAL BUSINESS UNIT-11704020-Dog Lic Fees - T-Milford			734	649	1,050	1,050	750	-

11704022-Dog Lic Fees - T-Oakland

REVENUES								
472012		Dog Lic Fees - T-Oakland	1,029	923	1,350	1,350	1,020	-
REVENUES TOTAL			1,029	923	1,350	1,350	1,020	-
REVENUES			1,029	923	1,350	1,350	1,020	-
TOTAL BUSINESS UNIT-11704022-Dog Lic Fees - T-Oaklan			1,029	923	1,350	1,350	1,020	-

11704024-Dog Lic Fees - T-Palmyra

REVENUES								
472012		Dog Lic Fees - T-Palmyra	328	-	550	550	430	-
REVENUES TOTAL			328	-	550	550	430	-
REVENUES			328	-	550	550	430	-

County Clerk-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
TOTAL BUSINESS UNIT-11704024-Dog Lic Fees - T-Palmyr			328	-	550	550	430	-
11704026-Dog Lic Fees - T-Sullivan								
REVENUES								
472012		Dog Lic Fees - T-Sullivan	899	-	1,225	1,225	1,000	-
REVENUES TOTAL			899	-	1,225	1,225	1,000	-
REVENUES			899	-	1,225	1,225	1,000	-
TOTAL BUSINESS UNIT-11704026-Dog Lic Fees - T-Sulliva			899	-	1,225	1,225	1,000	-
11704028-Dog Lic Fees - T-Sumner								
REVENUES								
472012		Dog Lic Fees - T-Sumner	527	-	680	680	600	-
REVENUES TOTAL			527	-	680	680	600	-
REVENUES			527	-	680	680	600	-
TOTAL BUSINESS UNIT-11704028-Dog Lic Fees - T-Sumne			527	-	680	680	600	-
11704030-Dog Lic Fees - T-Waterloo								
REVENUES								
472012		Dog Lic Fees - T-Waterloo	682	678	775	775	775	-
REVENUES TOTAL			682	678	775	775	775	-
REVENUES			682	678	775	775	775	-
TOTAL BUSINESS UNIT-11704030-Dog Lic Fees - T-Waterl			682	678	775	775	775	-
11704032-Dog Lic Fees - T-Watertown								
REVENUES								
472012		Dog Lic Fees - T-Watertown	857	-	1,100	1,100	950	-
REVENUES TOTAL			857	-	1,100	1,100	950	-
REVENUES			857	-	1,100	1,100	950	-
TOTAL BUSINESS UNIT-11704032-Dog Lic Fees - T-Waterl			857	-	1,100	1,100	950	-
11704111-Dog Lic Fees - V-Cambridge								
REVENUES								
472012		Dog Lic Fees - V-Cambridge	15	-	50	50	50	-
REVENUES TOTAL			15	-	50	50	50	-
REVENUES			15	-	50	50	50	-
TOTAL BUSINESS UNIT-11704111-Dog Lic Fees - V-Cambr			15	-	50	50	50	-
11704141-Dog Lic Fees - V-Johnson Creek								
REVENUES								
472012		Dog Lic Fees - V-Johnson Creek	1,685	767	1,650	1,650	870	-
REVENUES TOTAL			1,685	767	1,650	1,650	870	-

County Clerk-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
REVENUES			1,685	767	1,650	1,650	870	-
TOTAL BUSINESS UNIT-11704141-Dog Lic Fees - V-Johns			1,685	767	1,650	1,650	870	-
11704171-Dog Lic Fees - V-Palmyra								
REVENUES								
472012		Dog Lic Fees - V-Palmyra	943	-	1,175	1,175	1,050	-
REVENUES TOTAL			943	-	1,175	1,175	1,050	-
REVENUES			943	-	1,175	1,175	1,050	-
TOTAL BUSINESS UNIT-11704171-Dog Lic Fees - V-Palmyra			943	-	1,175	1,175	1,050	-
11704181-Dog Lic Fees - V-Sullivan								
REVENUES								
472012		Dog Lic Fees - V-Sullivan	257	178	375	375	280	-
REVENUES TOTAL			257	178	375	375	280	-
REVENUES			257	178	375	375	280	-
TOTAL BUSINESS UNIT-11704181-Dog Lic Fees - V-Sullivan			257	178	375	375	280	-
11704226-Dog Lic Fees - C-Fort Atkinson								
REVENUES								
472012		Dog Lic Fees - C-Fort Atkinson	4,367	4,343	4,550	4,550	4,485	-
REVENUES TOTAL			4,367	4,343	4,550	4,550	4,485	-
REVENUES			4,367	4,343	4,550	4,550	4,485	-
TOTAL BUSINESS UNIT-11704226-Dog Lic Fees - C-Fort Atkinson			4,367	4,343	4,550	4,550	4,485	-
11704241-Dog Lic Fees - C-Jefferson								
REVENUES								
472012		Dog Lic Fees - C-Jefferson	1,899	1,457	2,500	2,500	2,000	-
REVENUES TOTAL			1,899	1,457	2,500	2,500	2,000	-
REVENUES			1,899	1,457	2,500	2,500	2,000	-
TOTAL BUSINESS UNIT-11704241-Dog Lic Fees - C-Jefferson			1,899	1,457	2,500	2,500	2,000	-
11704246-Dog Lic Fees - C-Lake Mills								
REVENUES								
472012		Dog Lic Fees - C-Lake Mills	1,177	1,050	1,300	1,300	1,200	-
REVENUES TOTAL			1,177	1,050	1,300	1,300	1,200	-
REVENUES			1,177	1,050	1,300	1,300	1,200	-
TOTAL BUSINESS UNIT-11704246-Dog Lic Fees - C-Lake Mills			1,177	1,050	1,300	1,300	1,200	-
11704290-Dog Lic Fees - C-Waterloo								
REVENUES								
472012		Dog Lic Fees - C-Waterloo	1,250	1,242	1,350	1,350	1,500	-
REVENUES TOTAL			1,250	1,242	1,350	1,350	1,500	-

County Clerk-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
REVENUES			1,250	1,242	1,350	1,350	1,500	-
TOTAL BUSINESS UNIT-11704290-Dog Lic Fees - C-Waterl			1,250	1,242	1,350	1,350	1,500	-
11704291-Dog Lic Fees - C-Watertown								
REVENUES								
472012		Dog Lic Fees - C-Watertown	3,137	2,347	3,250	3,250	2,450	-
REVENUES TOTAL			3,137	2,347	3,250	3,250	2,450	-
REVENUES			3,137	2,347	3,250	3,250	2,450	-
TOTAL BUSINESS UNIT-11704291-Dog Lic Fees - C-Waterl			3,137	2,347	3,250	3,250	2,450	-
11704292-Dog Lic Fees - C-Whitewater								
REVENUES								
472012		Dog Lic Fees - C-Whitewater	63	-	150	150	175	-
REVENUES TOTAL			63	-	150	150	175	-
REVENUES			63	-	150	150	175	-
TOTAL BUSINESS UNIT-11704292-Dog Lic Fees - C-Whitev			63	-	150	150	175	-
11705 -ICC Activity								
REVENUES								
473010		Intercounty Billed	-	-	250	250	150	-
699700		Resv Applied Operating	-	-	(7)	(7)	-	-
REVENUES TOTAL			-	-	244	244	150	-
EXPENDITURES								
531313		Printing & Duplicating	-	-	(100)	(100)	50	-
532335		Meals	-	-	(150)	(150)	100	-
594950		Operating Reserve	-	-	494	494	-	-
OPERATING EXPENDITURES			-	-	244	244	150	-
EXPENDITURES TOTAL			-	-	244	244	150	-
REVENUES			-	-	244	244	150	-
EXPENDITURES			-	-	244	244	150	-
TOTAL BUSINESS UNIT-11705 -ICC Activity			-	-	-	-	-	-
REVENUES			424,855	245,296	438,102	438,102	398,030	-
EXPENDITURES			414,405	593,722	438,102	438,102	398,030	-
TOTAL County Clerk DEPARTMENT			(10,450)	348,426	0	0	0	-

Management Information Systems (MIS)

DEPARTMENT MISSION

The Management Information Systems office will provide the highest quality technology-based services, most cost-effectively, to facilitate Jefferson County services.

To meet this mission, we will:

- Provide effective technological support for all County departments.
- Promote and facilitate the effective integration of technology.
- Develop, enhance, and manage the County enterprise networks to provide high-speed, transparent, and highly functional connectivity among all information resources.
- Develop and maintain highly effective, reliable, secure, and innovative information systems to support all County functions.
- Facilitate the collection, storage, security, and integrity of electronic data while ensuring appropriate access.
- Promote new uses of information technology within the County.
- Provide leadership for effective strategic and tactical planning in the use of technology
- Provide fast & reliable access to all information systems.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Replace aging Switches		Transformative Government	Quarter 3, 2025
Yearly Audit Testing		Transformative Government	yearly
Tyler support financials/ payroll		Transformative Government	yearly
Human Services		Transformative Government	Quarter 2 to Quarter 4, 2025
Offsite back-ups/system restore testing		Transformative Government	Quarterly

Program/Service Description	Output Measures		
	2023(Est)	2024 (Est)	2025 (Est)
Application and Technology Training/Application training and maintain a classroom for technology training	100%	100%	100%
Application Development/Develop custom applications for departments using a variety of technologies			

IBMi Support/ County applications run on and rely on the IBMi	100%	100%	100%
Smartphones	540	560	610
Contract and License Management/Manage software maintenance agreements. Ensure compliance with licensing requirements. Includes the Microsoft Enterprise License Agreement.			
Database Administration/Backup, queries, automation, and reporting.	100%	100%	100%
E-mail Administration/Calendar, message sending and receiving, Spam control, records retention, distribution groups, and shared mailboxes	100%	100%	100%
Hardware/Software Needs Analysis/Work with Departments to determine IT needs, help them select and implement new hardware/software	100%	100%	100%
Help Desk\User support for all technology-related hardware and software	594	635	645
Information System Planning/Anticipate and plan for future information system needs.			

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2025 fiscal year as follows:

- New cloud back-ups (ThinkGard)
- Access points replacement at Human Services and Highway shop
- Computer Switches replace at Work Force (second data center)
- Security Assessment

DEPARTMENT ORGANIZATIONAL CHART

Management Information Systems (MIS)

Financial Summary

	2023 Actual	2024 Estimate	2024 Amended Budget	2025 Budget	Change from 2024 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	1,316	-	-	-	-	-
Public Charges	1,022	1,200	1,200	800	(400)	-33.33%
Intergovernmental Charges	1,810,907	2,203,928	2,203,928	2,569,434	365,506	16.58%
Misc. Revenues	-	-	-	-	-	-
Other Financing Sources	698,914	-	-	-	-	-
Total Revenues	2,512,159	2,205,128	2,205,128	2,570,234	365,106	16.56%
Expenditures						
Personnel Expenses	876,748	917,398	917,398	970,270	52,872	5.76%
Purchased Services	664,389	895,819	880,302	988,183	107,881	12.26%
Operating Cost	199,151	195,896	195,896	219,060	23,164	11.82%
Interdept. Charges	9,926	11,652	11,652	9,906	(1,746)	-14.98%
Other Expenses	341,376	8,880	8,880	7,415	(1,465)	-16.49%
Capital Items	749,406	191,000	191,000	382,900	191,900	100.47%
Total Expenditures	2,840,996	2,220,645	2,205,128	2,577,734	372,606	16.90%
Property Taxes	254,260	-	-	7,500	7,500	-
Addition to (Use of) Fund Balance	(74,577)	(15,517)	-	-	-	-

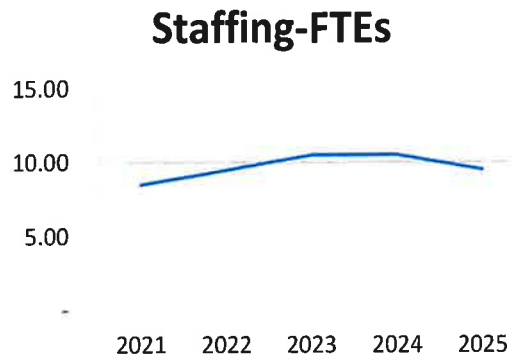
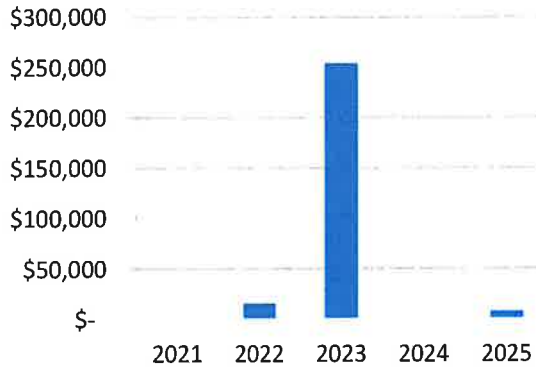
Summary Highlights:

The 2025 budget provides \$2,577,733 in charges to departments, which is a \$372,605 increase from the 2024 adopted budget. In addition to capital items, this is mostly due to increases in licensing and support costs.

Summary of Capital Items:

\$ 31,900	VM Server
75,000	Human Services/Highway Access Points
6,000	Camera Replacement
135,000	Workforce Switches
20,000	Fortinet Analyzer
<u>115,000</u>	Fortinet Sandbox
\$ 382,900	Total

Summary of Property Tax Levy and FTEs



MIS-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
77001 -PC Group								
REVENUES								
411100		General Property Taxes	224,572	-	-	-	7,500	-
474180		MIS Billed	1,032,871	749,838	1,499,677	1,499,677	1,880,257	-
REVENUES TOTAL			1,257,443	749,838	1,499,677	1,499,677	1,887,757	-
EXPENDITURES								
511110		Salary-Permanent Regular	59,545	44,746	90,546	90,546	94,949	-
511210		Wages-Regular	85,327	88,440	194,116	194,116	197,138	-
511220		Wages-Overtime	2,118	436	7,472	7,472	8,249	-
511330		Wages-Longevity Pay	351	212	370	370	-	-
SALARIES TOTAL			147,340	133,834	292,505	292,505	300,335	-
512141		Social Security	17,076	9,890	21,510	21,510	21,478	-
512142		Retirement (Employer)	15,925	8,176	20,183	20,183	20,816	-
512144		Health Insurance	45,547	20,845	42,472	42,472	58,386	-
512145		Life Insurance	54	21	52	52	35	-
512151		HSA Contribution	-	-	1,938	1,938	5,300	-
512153		HRA Contribution	687	-	-	-	-	-
512173		Dental Insurance	2,714	1,521	3,240	3,240	3,240	-
FRINGE TOTAL			82,003	40,453	89,395	89,395	109,255	-
TOTAL SALARIES AND FRINGES			229,343	174,287	381,900	381,900	409,591	-
521220		Consultant	93,860	69,780	141,818	126,300	130,300	-
521296		Computer Support	436,429	609,413	587,002	587,002	654,383	-
529299		Purchase Care & Services	116,663	11,885	145,000	145,000	189,000	-
531298		United Parcel Service	173	27	-	-	-	-
531301		Office Equipment	-	-	300	300	300	-
531303		Computer Equipmt & Software	65,076	24,114	77,300	77,300	82,500	-
531312		Office Supplies	512	368	300	300	300	-
531313		Printing & Duplicating	-	-	100	100	100	-
531322		Subscriptions	-	-	-	-	300	-
531324		Membership Dues	175	-	400	400	400	-
532325		Registration	125	1,334	1,600	1,600	3,200	-
532332		Mileage	73	-	200	200	200	-
532335		Meals	-	-	150	150	150	-
532336		Lodging	220	6	325	325	425	-
532350		Training Materials	-	-	1,500	1,500	1,500	-
533228		Internet	22,258	9,654	-	-	25,000	-
535242		Maintain Machinery & Equip	989	690	-	-	-	-
571004		IP Telephony Allocation	3,425	1,927	3,854	3,854	3,826	-
571008		MIS Overhead Allocation	20,085	8,889	19,115	19,115	430	-
591519		Other Insurance	2,527	1,378	3,331	3,331	2,952	-
OPERATING EXPENDITURES			762,589	739,463	982,294	966,777	1,095,266	-
594809		Capital Building	28,872	-	-	-	-	-
594810		Capital Equipment	200,099	60,336	151,000	151,000	-	-
594818		Capital Computer	-	-	-	-	382,900	-
594823		Intangible Asset	36,865	-	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			265,835	60,336	151,000	151,000	382,900	-
EXPENDITURES TOTAL			1,257,767	974,087	1,515,195	1,499,677	1,887,757	-
REVENUES			1,257,443	749,838	1,499,677	1,499,677	1,887,757	-
EXPENDITURES			1,257,767	974,087	1,515,195	1,499,677	1,887,757	-
TOTAL BUSINESS UNIT-77001 -PC Group			325	224,248	15,518	0	0	-

77002 -Systems Group

REVENUES								
411100		General Property Taxes	16,633	-	-	-	-	-
451200		Records & Reports	825	250	1,200	1,200	500	-
474180		MIS Billed	446,971	277,009	554,018	554,018	525,929	-
REVENUES TOTAL			464,430	277,259	555,218	555,218	526,429	-
EXPENDITURES								

MIS-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
511110		Salary-Permanent Regular	215,683	120,939	241,861	241,861	253,989	-
511210		Wages-Regular	57,769	27,892	69,443	69,443	86,842	-
511220		Wages-Overtime	-	-	-	-	47	-
511330		Wages-Longevity Pay	723	-	738	738	750	-
		SALARIES TOTAL	274,174	148,832	312,042	312,042	341,627	-
512141		Social Security	20,750	10,639	22,751	22,751	24,298	-
512142		Retirement (Employer)	19,532	10,189	21,393	21,393	23,848	-
512144		Health Insurance	59,220	25,686	70,079	70,079	54,079	-
512145		Life Insurance	88	46	84	84	92	-
512151		HSA Contribution	-	-	2,423	2,423	4,810	-
512153		HRA Contribution	3,894	-	-	-	-	-
512173		Dental Insurance	2,210	1,316	2,724	2,724	2,945	-
		FRINGE TOTAL	105,694	47,876	119,454	119,454	110,071	-
		TOTAL SALARIES AND FRINGES	379,868	196,707	431,495	431,495	451,698	-
521220		Consultant	995	14,328	7,000	7,000	7,500	-
521296		Computer Support	-	5,525	-	-	-	-
531312		Office Supplies	180	-	200	200	200	-
531324		Membership Dues	-	375	300	300	300	-
532325		Registration	1,500	125	2,000	2,000	3,000	-
532332		Mileage	157	-	100	100	100	-
532335		Meals	22	-	50	50	75	-
532336		Lodging	-	418	-	-	-	-
532350		Training Materials	-	-	500	500	1,000	-
535242		Maintain Machinery & Equip	43,959	26,796	49,736	49,736	58,800	-
571004		IP Telephony Allocation	634	301	602	602	638	-
571008		MIS Overhead Allocation	20,085	8,889	19,115	19,115	430	-
591519		Other Insurance	3,734	1,255	4,119	4,119	2,687	-
		OPERATING EXPENDITURES	71,266	58,013	83,722	83,722	74,730	-
594818		Capital Computer	-	-	40,000	40,000	-	-
594823		Intangible Asset	12,881	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	12,881	-	40,000	40,000	-	-
		EXPENDITURES TOTAL	464,015	254,720	555,218	555,218	526,429	-
		REVENUES	464,430	277,259	555,218	555,218	526,429	-
		EXPENDITURES	464,015	254,720	555,218	555,218	526,429	-
TOTAL BUSINESS UNIT-77002 -Systems Group			(415)	(22,538)	-	-	-	-

77003 -Programming - Special

REVENUES								
411100		General Property Taxes	9,100	-	-	-	-	-
474099		Dept Cap Program Charges	166,774	95,779	-	-	-	-
REVENUES TOTAL			175,874	95,779	-	-	-	-
EXPENDITURES								
511110		Salary-Permanent Regular	-	-	(191,559)	(191,559)	-	-
511210		Wages-Regular	131,468	72,895	145,171	145,171	-	-
511220		Wages-Overtime	-	-	665	665	-	-
		SALARIES TOTAL	131,468	72,895	(45,722)	(45,722)	-	-
512141		Social Security	9,672	5,418	10,801	10,801	-	-
512142		Retirement (Employer)	8,832	5,036	10,052	10,052	-	-
512144		Health Insurance	25,148	6,636	22,786	22,786	-	-
512145		Life Insurance	11	6	11	11	-	-
512151		HSA Contribution	-	-	969	969	-	-
512173		Dental Insurance	925	453	1,104	1,104	-	-
		FRINGE TOTAL	44,588	17,549	45,722	45,722	-	-
		TOTAL SALARIES AND FRINGES	176,056	90,444	0	0	-	-
		EXPENDITURES TOTAL	176,056	90,444	0	0	-	-
		REVENUES	175,874	95,779	-	-	-	-
		EXPENDITURES	176,056	90,444	0	0	-	-

MIS-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
TOTAL BUSINESS UNIT-77003 -Programming - Special			182	(5,335)	0	0	-	-
77004 -MIS Overhead								
REVENUES								
424001	22209	Federal Grants	1,316	-	-	-	-	-
REVENUES TOTAL			1,316	-	-	-	-	-
EXPENDITURES								
529299		Purchase Care & Services	11,108	3,150	8,500	8,500	-	-
531298		United Parcel Service	-	-	200	200	-	-
531320		Safety Supplies	305	316	75	75	-	-
533221		Water	460	388	435	435	-	-
533222		Electric	4,663	1,469	6,800	6,800	-	-
533223		Sewer	410	345	400	400	-	-
533224		Natural Gas	2,135	1,014	3,000	3,000	-	-
533225		Telephone & Fax	4,969	2,111	3,400	3,400	-	-
533228		Internet	9,920	4,960	-	-	-	-
533235		Storm Water Utility	237	118	180	180	-	-
533236		Wireless Internet	2,286	1,464	3,200	3,200	-	-
533236	22209	Wireless Internet	1,316	-	-	-	-	-
535242		Maintain Machinery & Equip	-	-	6,500	6,500	-	-
535246		Building Service & Maint	-	-	2,000	2,000	-	-
535297		Refuse Collection	724	370	535	535	-	-
571003		Housekeeping	2,200	1,100	2,200	2,200	-	-
571008		MIS Overhead Allocation	(40,170)	(17,779)	(38,231)	(38,231)	(860)	-
591519		Other Insurance	753	410	806	806	860	-
OPERATING EXPENDITURES			1,316	(564)	(0)	(0)	-	-
EXPENDITURES TOTAL			1,316	(564)	(0)	(0)	-	-
REVENUES			1,316	-	-	-	-	-
EXPENDITURES			1,316	(564)	(0)	(0)	-	-
TOTAL BUSINESS UNIT-77004 -MIS Overhead			(0)	(564)	(0)	(0)	-	-

77005 -IP-Telephony

REVENUES								
411100		General Property Taxes	286	-	-	-	-	-
474190		IP-Telephony Billed	103,881	48,420	96,839	96,839	104,185	-
632100		Proceeds Of Long-Term Notes	698,914	-	-	-	-	-
REVENUES TOTAL			803,081	48,420	96,839	96,839	104,185	-
EXPENDITURES								
511210		Wages-Regular	68,872	36,378	73,662	73,662	77,072	-
511220		Wages-Overtime	650	-	360	360	828	-
SALARIES TOTAL			69,522	36,378	74,022	74,022	77,901	-
512141		Social Security	5,318	2,783	5,663	5,663	5,959	-
512142		Retirement (Employer)	4,730	2,510	5,107	5,107	5,414	-
512145		Life Insurance	61	31	56	56	60	-
512173		Dental Insurance	925	552	1,104	1,104	1,104	-
FRINGE TOTAL			11,034	5,876	11,930	11,930	12,537	-
TOTAL SALARIES AND FRINGES			80,555	42,254	85,952	85,952	90,438	-
521220		Consultant	5,335	1,323	6,500	6,500	7,000	-
531303		Computer Equipmt & Software	289	430	1,500	1,500	2,500	-
533225		Telephone & Fax	15,442	7,366	-	-	-	-
535242		Maintain Machinery & Equip	2,195	-	2,500	2,500	3,500	-
591519		Other Insurance	351	349	387	387	747	-
592003		Note Payable Principal	328,914	-	-	-	-	-
592004		Note Payable Interest	4,882	-	-	-	-	-
OPERATING EXPENDITURES			357,408	9,468	10,887	10,887	13,747	-
594810		Capital Equipment	439,286	-	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			439,286	-	-	-	-	-

MIS-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES TOTAL			877,249	51,722	96,839	96,839	104,185	-
REVENUES			803,081	48,420	96,839	96,839	104,185	-
EXPENDITURES			877,249	51,722	96,839	96,839	104,185	-
TOTAL BUSINESS UNIT-77005 -IP-Telephony			74,168	3,303	0	0	-	-
77006 -Central Duplication								
REVENUES								
411100		General Property Taxes	3,669	-	-	-	-	-
451002		Private Party Photocopy	197	151	-	-	300	-
472003		Municipality Copies & Printing	1,024	484	-	-	1,000	-
474180		MIS Billed	30,386	8,697	17,394	17,394	36,000	-
474200		Copying & Printing Interdepa	29,000	10,124	36,000	36,000	22,063	-
REVENUES TOTAL			64,276	19,457	53,394	53,394	59,363	-
EXPENDITURES								
511210		Wages-Regular	4,540	6,958	16,768	16,768	17,145	-
511220		Wages-Overtime	-	-	-	-	79	-
511240		Wages-Temporary	5,610	-	-	-	-	-
SALARIES TOTAL			10,150	6,958	16,768	16,768	17,224	-
512141		Social Security	776	532	1,283	1,283	1,318	-
FRINGE TOTAL			776	532	1,283	1,283	1,318	-
TOTAL SALARIES AND FRINGES			10,926	7,490	18,051	18,051	18,542	-
531298		United Parcel Service	21	-	-	-	-	-
531303		Computer Equipmt & Software	507	-	-	-	-	-
531312		Office Supplies	9,713	948	13,200	13,200	14,500	-
531313		Printing & Duplicating	-	33	-	-	-	-
531314		Small Items Of Equipment	585	600	600	600	600	-
531349		Other Operating Expenses	-	109	200	200	500	-
532332		Mileage	-	-	110	110	110	-
535242		Maintain Machinery & Equip	2,660	1,180	4,000	4,000	5,500	-
535252		Printing Equip Maintenance	4,895	1,948	12,000	12,000	14,000	-
571004		IP Telephony Allocation	127	60	120	120	128	-
571009		MIS PC Group Allocation	3,159	2,219	4,437	4,437	4,942	-
571010		MIS Systems Grp Alloc(ISIS)	382	219	439	439	372	-
591519		Other Insurance	215	79	237	237	169	-
OPERATING EXPENDITURES			22,263	7,395	35,343	35,343	40,821	-
594810		Capital Equipment	31,405	-	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			31,405	-	-	-	-	-
EXPENDITURES TOTAL			64,594	14,885	53,394	53,394	59,363	-
REVENUES			64,276	19,457	53,394	53,394	59,363	-
EXPENDITURES			64,594	14,885	53,394	53,394	59,363	-
TOTAL BUSINESS UNIT-77006 -Central Duplication			318	(4,571)	0	0	-	-
REVENUES			2,766,420	1,190,753	2,205,128	2,205,128	2,577,734	-
EXPENDITURES			2,840,997	1,385,296	2,220,645	2,205,128	2,577,734	-
TOTAL Internal Service Funds DEPARTMENT			74,577	194,543	15,518	-	-	-

Planning and Development

DEPARTMENT MISSION

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

Planning and Zoning Division

DIVISION GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Implement effective County Planning as directed through proper planning methods including public participation and adoption.	Adopt and implement ordinances based on the Comprehensive Plan.	Diverse Housing Opportunities Objective 1.2, 1.3, 1.4, 1.5, 2.1, 2.3, 3.1 Highly Regarded Quality of Life Objective 2.4 Intentional Economic Growth Objective 1.1	On-going
	Educate landowners/public on Comprehensive Plan and County Planning.	Diverse Housing Opportunities Objective 3.3	On-going
	Update the County Comprehensive Plan and Zoning Ordinance as required or deemed necessary.	Diverse Housing Opportunities Objective 1.2, 1.3, 1.4, 1.5, 2.1, 2.3 Intentional Economic Growth Objective 1.1	On-going, reviewed yearly
Adopt and implement a certified Farmland Preservation Plan and Ordinance.	Adopt and implement a Farmland Preservation Ordinance that is in compliance with Wis. Stat. Chapter 91 and ATCP 49.	Diverse Housing Opportunities Objective 1.2, 1.3, 1.4, 1.5 Highly Regarded Quality of Life Objective 1.3 Intentional Economic Growth Objective 1.1	Completed 2022, ongoing as needed
	Update the plan as required and continue to be certified by DATCP.	Highly Regarded Quality of Life Objective 1.3	Completed 2021
	Educate landowners and public on planning and Farmland Preservation.	Diverse Housing Opportunities Objective 3.3 Highly Regarded Quality of Life Objective 1.3 Intentional Economic Growth Objective 1.1	On-going

Adopt and implement a Floodplain Ordinance as required by FEMA and DNR for participation in the National Floodplain Insurance Program.	Adopt and implement a certified floodplain ordinance, allowing Jefferson County landowners to participate in the National Floodplain Insurance Program.	Diverse Housing Opportunities Objective 1.4, 3.1, 3.4 Highly Regarded Quality of Life Objective 2.4, 2.5	On-going
Implement a Solid Waste/Clean Sweep Program.	Provide Jefferson County residents a method to properly dispose of hazardous materials, pharmaceutical drugs, tires, etc.	Diverse Housing Opportunities Objective 3.4 Highly Regarded Quality of Life Goal 2, Objective 2.3	Yearly events, on-going

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2023	2024 (Est)	2025 (Est)
Landowner, contractor, citizens, attorney, realtor and other stakeholder inquires.	Daily, efficient contact with stakeholders	--	--
Administer Zoning Ordinance, Review and issue Zoning and Land Use Permits.	573 permits	600 permits	625 permits
Administer Shoreland Ordinance (NR 115), Review and issue Shoreland/Wetland Permits.	100 permits	100 permits	100 permits
Administer Floodplain Ordinance (NFIP, 44 CRF, Wis Stat 87), Review and issue floodplain permits.	6 permits	6 permits	10 permits
Administer Private Onsite Wastewater Treatment Systems Ordinance (including Maintenance Program), Review and issue POWTS Permits.	160 permits	160 permits	165 permits
Soil Test Review and retention.	120 Soil Tests	125 Soil Tests	130 Soil Tests
Comprehensive Plan (Wis Stat 66.1001).	--	--	--
Farmland Preservation Program (Plan and Ordinance).	--	--	--
Enforce violations of all ordinances administered by the Department.	Worked on 100 violations	100 violations	100 violations
Wisconsin Fund Administration.	--	--	--
Clean Sweep Program, Tire Recycling, Electronic Recycling Program, Drug Take Back and Educate Residents About Recycling.	5 Clean Sweep Events	5 Clean Sweep Events	5 Clean Sweep Events

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2024 and 2025 fiscal years are as follows:

- Amend the Zoning Ordinance for recent changes to state law and updates related to the goal of the County Comprehensive Plan, Farmland Preservation Plan and Strategic Plan
- Implement a new zoning permitting process to streamline and create efficiencies in the permitting process
- Efficiently and effectively assist landowners, builders and developers
- Inspect approximately 130 POWTS installations and 70 Soil tests
- Review and issue approximately 600 Zoning Permits

Land Information Division

DIVISION GOALS

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

PROGRAM EVALUATION

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

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

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

- Improve and create road data and transition to NextGen 911 data standards. Begin the implementation process of NG 911 in coordination with the Sheriff's Department
- Transition GIS data and processes from single server architecture to multi-server architecture. Review the future configuration of the GIS Platform
- Implement new data and processes into GIS including a 2023 Pictometry and Aerial Imagery
- Implement a partnership with local municipalities to further County and Municipal GIS services

DEPARTMENT ORGANIZATIONAL CHART

Planning & Zoning Division

Financial Summary

	2023 Actual	2024 Estimate	2024 Amended Budget	2025 Budget	Change from 2024 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	25,200	20,000	20,000	25,966	5,966	29.83%
Licenses and Permits	217,595	205,000	205,000	185,000	(20,000)	-9.76%
Fines and Forfeitures	566	-	-	-	-	-
Public Charges	141,557	105,500	105,500	115,500	10,000	9.48%
Intergovernmental Charges	20,106	20,000	20,000	20,000	-	-
Misc. Revenue	3,550	4,000	4,000	4,000	-	-
Other Financing Sources	-	336,324	336,324	330,204	(6,120)	-1.82%
Total Revenues	408,574	690,824	690,824	680,670	(10,154)	-1.47%
Expenditures						
Personnel Expenses	563,164	595,097	595,098	592,441	(2,657)	-0.45%
Purchased Services	103,467	85,000	85,000	111,000	26,000	30.59%
Operating Costs	27,087	35,650	35,650	34,124	(1,526)	-4.28%
Interdept. Charges	25,887	34,303	34,303	36,370	2,067	6.03%
Other Expenses	6,176	5,336	5,336	5,146	(190)	-3.55%
Capital Items	-	-	-	-	-	-
Other Financing Uses	-	336,256	336,256	316,568	(19,688)	-5.86%
Total Expenditures	725,781	1,091,642	1,091,642	1,095,649	4,007	0.37%
Property Taxes	394,738	400,818	400,818	414,979	14,161	3.53%
Addition to (Use of) Fund Balance	77,531	-	-	-	-	-

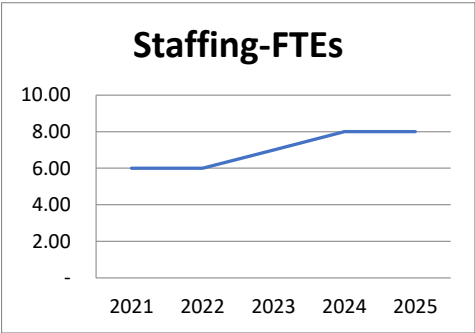
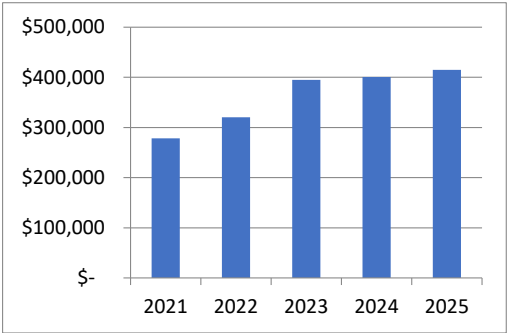
Summary Highlights:

The 2025 budget provides \$414,979 in tax levy, which is a \$14,161 increase in levy from the 2024 amended budget. This is due to an anticipated decrease in revenue related to zoning permit and license processing. Purchased services are increasing as interest in the Clean Sweep Recycling program grows.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Planning And Zoning-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
12901 -Zoning								
REVENUES								
411100		General Property Taxes	395,657	200,929	401,858	401,858	414,979	-
432002		Private Sewage System	55,655	40,350	60,000	60,000	60,000	-
432099		Other Permits	161,940	82,869	145,000	145,000	125,000	-
441002		Co Ordinance Forfeiture	566	-	-	-	-	-
451002		Private Party Photocopy	1,315	853	1,000	1,000	1,000	-
458010		Soil Testing Fee	10,820	6,240	8,500	8,500	9,000	-
472003		Municipality Copies & Printing	6	-	-	-	-	-
REVENUES TOTAL			625,960	331,241	616,358	616,358	609,979	-
EXPENDITURES								
511110		Salary-Permanent Regular	112,159	60,494	121,144	121,144	126,668	-
511210		Wages-Regular	276,704	161,845	293,945	293,945	319,407	-
511220		Wages-Overtime	601	971	214	214	928	-
511240		Wages-Temporary	10,144	3,557	-	-	1,200	-
511330		Wages-Longevity Pay	932	125	750	750	525	-
SALARIES TOTAL			400,540	226,991	416,053	416,053	448,729	-
512141		Social Security	29,108	16,523	30,433	30,433	33,368	-
512142		Retirement (Employer)	26,057	13,580	28,664	28,664	28,865	-
512144		Health Insurance	73,284	12,218	69,654	69,654	25,365	-
512145		Life Insurance	150	66	146	146	147	-
512151		HSA Contribution	-	-	4,070	4,070	4,350	-
512173		Dental Insurance	3,836	2,064	4,550	4,550	4,786	-
FRINGE TOTAL			132,435	44,451	137,517	137,517	96,881	-
TOTAL SALARIES AND FRINGES			532,975	271,442	553,570	553,570	545,610	-
521212		Legal	1,080	291	-	-	1,000	-
521212	12901	Legal	1,890	-	-	-	-	-
531003		Notary Public Related	-	40	100	100	50	-
531301		Office Equipment	7	-	-	-	-	-
531303		Computer Equipmt & Software	-	95	-	-	-	-
531311		Postage & Box Rent	6,410	2,839	5,800	5,800	6,000	-
531312		Office Supplies	1,736	992	1,500	1,500	1,700	-
531313		Printing & Duplicating	128	83	700	700	700	-
531314		Small Items Of Equipment	-	106	4,000	4,000	200	-
531321		Publication Of Legal Notice	6,657	2,200	6,000	6,000	6,000	-
531324		Membership Dues	521	172	500	500	600	-
531326		Advertising	373	786	350	350	400	-
531327		Certification Fees	-	101	350	350	200	-
531329		Other Publ/Subscriptions/Dues	98	132	100	100	100	-
531351		Gas/Diesel	2,231	454	1,900	1,900	2,400	-
532325		Registration	1,827	-	700	700	1,200	-
532335		Meals	145	-	200	200	200	-
532336		Lodging	556	-	810	810	810	-
533225		Telephone & Fax	1,124	566	1,000	1,000	1,200	-
533236		Wireless Internet	69	-	200	200	200	-
535242		Maintain Machinery & Equip	2,328	1,220	1,500	1,500	2,500	-
535352		Vehicle Parts & Repairs	50	10	-	-	50	-
571004		IP Telephony Allocation	1,142	482	964	964	1,020	-
571005		Duplicating Allocation	134	150	301	301	97	-
571009		MIS PC Group Allocation	15,793	11,093	22,185	22,185	24,708	-
571010		MIS Systems Grp Alloc(ISIS)	4,420	2,544	5,087	5,087	4,698	-
571020		Fleet Allocation	2,791	-	3,500	3,500	3,500	-
591519		Other Insurance	4,588	2,240	5,041	5,041	4,836	-
591520		Liability Claims	1,320	-	-	-	-	-
OPERATING EXPENDITURES			57,419	26,594	62,788	62,788	64,369	-
EXPENDITURES TOTAL			590,394	298,036	616,358	616,358	609,979	-
REVENUES			625,960	331,241	616,358	616,358	609,979	-
EXPENDITURES			590,394	298,036	616,358	616,358	609,979	-
TOTAL BUSINESS UNIT-12901 -Zoning			(35,566)	(33,205)	-	-	-	-

12902 -Solid Waste Program

Planning And Zoning-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
REVENUES								
411100		General Property Taxes	(920)	(520)	(1,040)	(1,040)	-	-
421001		State Aid	25,201	-	20,000	20,000	-	-
421001	12903	State Aid	-	-	-	-	17,786	-
421001	12904	State Aid	-	-	-	-	4,780	-
421001	12905	State Aid	-	-	-	-	3,400	-
451009		Deer Track Park Charges	122,690	-	90,000	90,000	100,000	-
458011		Public Solid Waste Charges	6,732	2,868	6,000	6,000	5,500	-
472007		Municipal Other Charges	20,100	-	20,000	20,000	20,000	-
485100		Donations - Unrestricted	3,550	5,250	4,000	4,000	4,000	-
699700		Resv Applied Operating	-	-	336,324	336,324	330,204	-
REVENUES TOTAL			177,353	7,598	475,284	475,284	485,670	-
EXPENDITURES								
511210		Wages-Regular	22,498	14,993	30,418	30,418	39,910	-
511220		Wages-Overtime	462	-	290	290	355	-
511330		Wages-Longevity Pay	182	-	-	-	225	-
SALARIES TOTAL			23,142	14,993	30,708	30,708	40,491	-
512141		Social Security	1,740	1,147	2,297	2,297	3,098	-
512142		Retirement (Employer)	1,479	930	2,180	2,180	2,564	-
512144		Health Insurance	3,615	-	5,734	5,734	-	-
512145		Life Insurance	6	7	8	8	17	-
512151		HSA Contribution	-	-	291	291	-	-
512173		Dental Insurance	207	242	310	310	662	-
FRINGE TOTAL			7,048	2,327	10,819	10,819	6,341	-
TOTAL SALARIES AND FRINGES			30,189	17,320	41,527	41,527	46,831	-
529299		Purchase Care & Services	100,498	1,330	85,000	85,000	110,000	-
529299	12903	Purchase Care & Services	-	61,601	-	-	-	-
529299	12904	Purchase Care & Services	-	6,324	-	-	-	-
531303		Computer Equipmt & Software	-	310	-	-	-	-
531311		Postage & Box Rent	75	23	100	100	100	-
531312		Office Supplies	201	515	500	500	750	-
531313		Printing & Duplicating	24	226	1,000	1,000	500	-
531322		Subscriptions	98	88	100	100	100	-
531324		Membership Dues	245	245	250	250	250	-
531326		Advertising	1,593	743	1,700	1,700	2,000	-
531326	12903	Advertising	-	555	-	-	-	-
531326	12904	Advertising	-	552	-	-	-	-
531334		Educational Initiative	-	208	5,000	5,000	5,000	-
532325		Registration	385	385	400	400	500	-
532335		Meals	-	31	100	100	100	-
532336		Lodging	205	98	270	270	294	-
533225		Telephone & Fax	-	-	20	20	20	-
535242		Maintain Machinery & Equip	-	-	500	500	-	-
571004		IP Telephony Allocation	127	120	241	241	255	-
571005		Duplicating Allocation	25	42	84	84	18	-
571009		MIS PC Group Allocation	1,053	740	1,479	1,479	1,647	-
571010		MIS Systems Grp Alloc(ISIS)	402	231	462	462	427	-
591519		Other Insurance	268	145	295	295	310	-
594950		Operating Reserve	-	-	336,256	336,256	316,568	-
OPERATING EXPENDITURES			105,199	74,512	433,757	433,757	438,839	-
EXPENDITURES TOTAL			135,388	91,833	475,284	475,284	485,670	-
REVENUES			177,353	7,598	475,284	475,284	485,670	-
EXPENDITURES			135,388	91,833	475,284	475,284	485,670	-
TOTAL BUSINESS UNIT-12902 -Solid Waste Program			(41,965)	84,235	-	-	-	-

12903 -WI Fund Septic Replacement
--

EXPENDITURES								
529299		Purchase Care & Services	-	1,028	-	-	-	-
OPERATING EXPENDITURES			-	1,028	-	-	-	-
EXPENDITURES TOTAL			-	1,028	-	-	-	-
EXPENDITURES			-	1,028	-	-	-	-

Planning And Zoning-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
TOTAL BUSINESS UNIT-12903 -WI Fund Septic Replacem			-	1,028	-	-	-	-
		REVENUES	803,313	338,838	1,091,642	1,091,642	1,095,649	-
		EXPENDITURES	725,782	390,896	1,091,642	1,091,642	1,095,649	-
TOTAL Planning And Zoning DEPARTMENT			(77,531)	52,058	-	-	-	-

Land Information Division

Financial Summary

	2023 Actual	2024 Estimate	2024 Amended Budget	2025 Budget	Change from 2024 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	71,000	51,000	51,000	99,700	48,700	95.49%
Public Charges	92,103	91,500	91,500	91,500	-	-
Intergovernmental Charges	10,739	54,800	54,800	63,800	9,000	16.42%
Misc. Revenue	-	-	-	8,000	8,000	0.00%
Other Financing Sources	-	368,056	368,056	339,293	(28,763)	-7.81%
Total Revenues	173,843	565,356	565,356	602,293	36,937	6.53%
Expenditures						
Personnel Expenses	440,281	544,611	544,611	539,740	(4,871)	-0.89%
Purchased Services	30,039	64,160	64,160	67,160	3,000	4.68%
Operating Costs	23,163	34,935	34,935	28,460	(6,475)	-18.53%
Interdept. Charges	16,250	20,611	20,611	23,671	3,060	14.85%
Other Expenses	3,699	4,058	4,058	4,040	(18)	-0.44%
Capital Items	83,217	88,982	88,982	130,000	41,018	46.10%
Other Financing Uses	-	339,292	339,292	331,866	(7,426)	-2.19%
Total Expenditures	596,650	1,096,649	1,096,649	1,124,937	28,288	2.58%
Property Taxes	443,221	531,293	531,293	522,644	(8,649)	-1.63%
Addition to (Use of) Fund Balance	20,414	-	-	-		

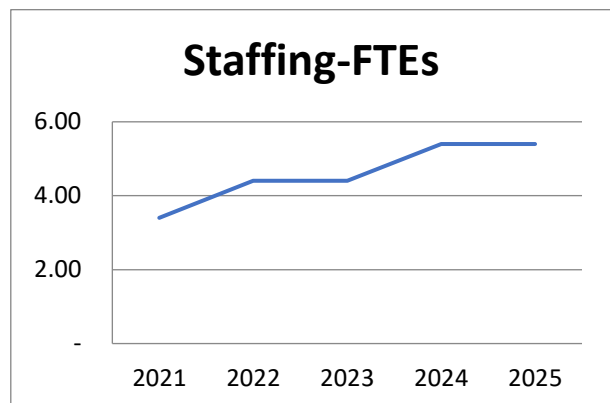
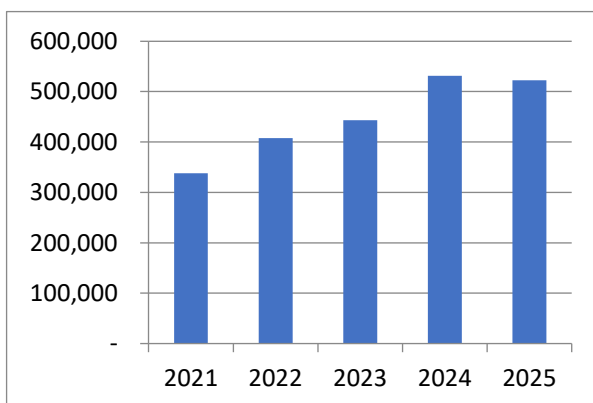
Summary Highlights:

The 2025 budget provides \$522,644 in tax levy, which is a \$8,649 decrease in levy from the 2024 amended budget. This is due to receiving grant funding for the NG 911 Project as well as the WLIP Strategic Initiative.

Summary of Capital Items:

\$ 105,000	Air Photo Acquisition
5,000	NG 911
<u>20,000</u>	GIS System Review
\$ 130,000	Total

Summary of Property Tax Levy and FTEs



Land Information-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
12501 -Real Estate Description								
REVENUES								
411100		General Property Taxes	335,338	203,854	407,709	407,709	395,851	-
451006		Real Estate Descrip Charges	5,063	2,123	4,500	4,500	4,500	-
451008		Remote Access Fees	7,600	3,825	7,000	7,000	7,000	-
472007		Municipal Other Charges	-	165	40,000	40,000	50,000	-
472011		Other Govt Land Info Charges	1,319	708	1,800	1,800	1,800	-
REVENUES TOTAL			349,321	210,676	461,009	461,009	459,151	-
EXPENDITURES								
511210		Wages-Regular	220,064	125,797	297,919	297,919	307,605	-
511220		Wages-Overtime	205	36	108	108	146	-
511240		Wages-Temporary	11,666	-	-	-	-	-
511330		Wages-Longevity Pay	1,245	-	1,179	1,179	1,075	-
SALARIES TOTAL			233,180	125,833	299,206	299,206	308,826	-
512141		Social Security	16,081	8,685	21,002	21,002	21,294	-
512142		Retirement (Employer)	14,592	8,600	21,244	21,244	21,297	-
512144		Health Insurance	66,908	34,435	88,979	88,979	70,669	-
512145		Life Insurance	64	39	59	59	79	-
512151		HSA Contribution	-	-	3,779	3,779	6,250	-
512153		HRA Contribution	4,605	1,432	-	-	-	-
512173		Dental Insurance	2,485	1,578	4,270	4,270	3,166	-
FRINGE TOTAL			104,736	54,769	139,333	139,333	122,754	-
TOTAL SALARIES AND FRINGES			337,916	180,602	438,538	438,538	431,580	-
531311		Postage & Box Rent	31	68	100	100	100	-
531312		Office Supplies	369	479	400	400	700	-
531313		Printing & Duplicating	-	1	100	100	100	-
531324		Membership Dues	80	80	80	80	100	-
531326		Advertising	161	211	-	-	150	-
532325		Registration	345	-	140	140	420	-
532332		Mileage	52	-	75	75	100	-
532335		Meals	73	20	100	100	100	-
532336		Lodging	339	397	480	480	588	-
533225		Telephone & Fax	0	83	100	100	100	-
535242		Maintain Machinery & Equip	4,439	1,351	2,200	2,200	3,000	-
571004		IP Telephony Allocation	381	180	361	361	510	-
571005		Duplicating Allocation	-	111	221	221	-	-
571009		MIS PC Group Allocation	10,529	6,656	13,311	13,311	14,825	-
571010		MIS Systems Grp Alloc(ISIS)	1,929	1,110	2,220	2,220	3,759	-
591519		Other Insurance	2,341	1,410	2,582	2,582	3,019	-
OPERATING EXPENDITURES			21,069	12,156	22,470	22,470	27,571	-
EXPENDITURES TOTAL			358,986	192,758	461,009	461,009	459,151	-
REVENUES			349,321	210,676	461,009	461,009	459,151	-
EXPENDITURES			358,986	192,758	461,009	461,009	459,151	-
TOTAL BUSINESS UNIT-12501 -Real Estate Description			9,665	(17,918)	0	0	-	-

12502 -Assessment Of Property

REVENUES								
411100		General Property Taxes	7,386	4,104	8,207	8,207	9,198	-
REVENUES TOTAL			7,386	4,104	8,207	8,207	9,198	-
EXPENDITURES								
531312		Office Supplies	4,365	66	3,500	3,500	5,000	-
531313		Printing & Duplicating	1,246	109	2,800	2,800	2,500	-
535242		Maintain Machinery & Equip	915	750	750	750	750	-
571005		Duplicating Allocation	1,305	579	1,157	1,157	948	-
OPERATING EXPENDITURES			7,831	1,503	8,207	8,207	9,198	-
EXPENDITURES TOTAL			7,831	1,503	8,207	8,207	9,198	-
REVENUES			7,386	4,104	8,207	8,207	9,198	-

Land Information-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES			7,831	1,503	8,207	8,207	9,198	-
TOTAL BUSINESS UNIT-12502 -Assessment Of Property			445	(2,600)	-	-	-	-
12503 -Land Information Program								
REVENUES								
421001		State Aid	71,000	24,591	51,000	51,000	99,700	-
451305		Land Info/Deeds Fee	79,440	39,518	80,000	80,000	80,000	-
472011		Other Govt Land Info Charges	9,420	12,000	13,000	13,000	12,000	-
486003		Non-Govt Reimbursements	-	-	-	-	8,000	-
699700		Resv Applied Operating	-	-	368,056	368,056	339,292	-
REVENUES TOTAL			159,860	76,109	512,056	512,056	538,992	-
EXPENDITURES								
521219		Other Professional Serv	-	-	20,000	20,000	20,000	-
521220		Consultant	-	-	6,000	6,000	6,000	-
521296		Computer Support	30,039	32,803	38,160	38,160	41,160	-
531303		Computer Equipmt & Software	4,894	8,514	16,200	16,200	6,100	-
531312		Office Supplies	-	38	-	-	-	-
531314		Small Items Of Equipment	-	49	-	-	-	-
531324		Membership Dues	530	250	500	500	550	-
532325		Registration	1,210	1,170	1,610	1,610	1,740	-
532332		Mileage	-	123	-	-	200	-
532335		Meals	-	-	100	100	200	-
532336		Lodging	360	460	1,200	1,200	1,176	-
571005		Duplicating Allocation	-	6	12	12	-	-
594950		Operating Reserve	-	-	339,292	339,292	331,866	-
OPERATING EXPENDITURES			37,033	43,413	423,074	423,074	408,992	-
594819		Capital Other Equipment	77,965	9,875	88,982	88,982	130,000	-
CAPITAL OUTLAY EXPENDITURES			77,965	9,875	88,982	88,982	130,000	-
EXPENDITURES TOTAL			114,998	53,288	512,056	512,056	538,992	-
REVENUES			159,860	76,109	512,056	512,056	538,992	-
EXPENDITURES			114,998	53,288	512,056	512,056	538,992	-
TOTAL BUSINESS UNIT-12503 -Land Information Program			(44,862)	(22,821)	0	0	-	-

12505 -Surveyor

REVENUES								
411100		General Property Taxes	100,497	57,689	115,378	115,378	117,595	-
REVENUES TOTAL			100,497	57,689	115,378	115,378	117,595	-
EXPENDITURES								
511110		Salary-Permanent Regular	88,952	42,884	91,814	91,814	93,744	-
SALARIES TOTAL			88,952	42,884	91,814	91,814	93,744	-
512141		Social Security	6,805	3,270	7,024	7,024	7,171	-
512142		Retirement (Employer)	5,643	2,408	6,093	6,093	6,098	-
512145		Life Insurance	40	9	39	39	41	-
512173		Dental Insurance	925	361	1,104	1,104	1,104	-
FRINGE TOTAL			13,413	6,048	14,259	14,259	14,415	-
TOTAL SALARIES AND FRINGES			102,365	48,931	106,073	106,073	108,159	-
531312		Office Supplies	61	17	40	40	50	-
531313		Printing & Duplicating	-	-	20	20	10	-
531314		Small Items Of Equipment	1,687	1,066	2,500	2,500	2,500	-
531324		Membership Dues	-	280	-	-	280	-
531351		Gas/Diesel	711	76	850	850	850	-
532325		Registration	340	431	350	350	350	-
532335		Meals	-	-	-	-	50	-
532336		Lodging	204	210	240	240	196	-
533236		Wireless Internet	480	240	500	500	500	-
535352		Vehicle Parts & Repairs	270	-	-	-	-	-

Land Information-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
571004		IP Telephony Allocation	127	60	120	120	128	-
571005		Duplicating Allocation	-	3	5	5	-	-
571009		MIS PC Group Allocation	1,053	740	1,479	1,479	1,647	-
571010		MIS Systems Grp Alloc(ISIS)	804	462	925	925	854	-
571020		Fleet Allocation	124	-	800	800	1,000	-
591519		Other Insurance	1,358	478	1,476	1,476	1,021	-
		OPERATING EXPENDITURES	7,218	4,062	9,305	9,305	9,436	-
594810		Capital Equipment	2,274	-	-	-	-	-
594811		Capital Automobiles	2,979	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	5,253	-	-	-	-	-
		EXPENDITURES TOTAL	114,835	52,994	115,378	115,378	117,595	-
		REVENUES	100,497	57,689	115,378	115,378	117,595	-
		EXPENDITURES	114,835	52,994	115,378	115,378	117,595	-
TOTAL BUSINESS UNIT-12505	-Surveyor		14,339	(4,695)	-	-	(0)	-
		REVENUES	617,064	348,577	1,096,650	1,096,650	1,124,937	-
		EXPENDITURES	596,650	300,543	1,096,650	1,096,650	1,124,937	-
TOTAL Land Information DEPARTMENT			(20,414)	(48,034)	0	0	-	-

County Board

Financial Summary

	2023	2024	2024	2025	Change from 2024	
	Actual	Estimate	Amended Budget	Budget	Amended Budget \$	Amended Budget %
Revenues						
Misc. Revenues	77	-	-	-	-	-
Other Financing Sources	-	5,605	5,605	5,605	-	-
Total Revenues	77	5,605	5,605	5,605	-	0%
Expenditures						
Personnel Expenses	151,220	143,557	143,557	145,070	1,513	1.05%
Purchased Services	-	-	-	-	-	-
Operating Costs	56,413	50,050	50,050	56,600	6,550	13.09%
Interdept. Charges	64,255	82,062	82,062	87,356	5,294	6.45%
Other Expenses	301,822	237,370	237,370	229,850	(7,520)	-3.17%
Capital Items	-	-	-	-	-	-
Other Financing Uses	-	5,605	5,605	5,605	-	-
Total Expenditures	573,710	518,644	518,644	524,481	5,837	1.13%
Property Taxes	485,639	513,039	513,039	518,876	5,837	1.14%
Addition to (Use of) Fund Balance	(87,994)	-	-	-	-	-

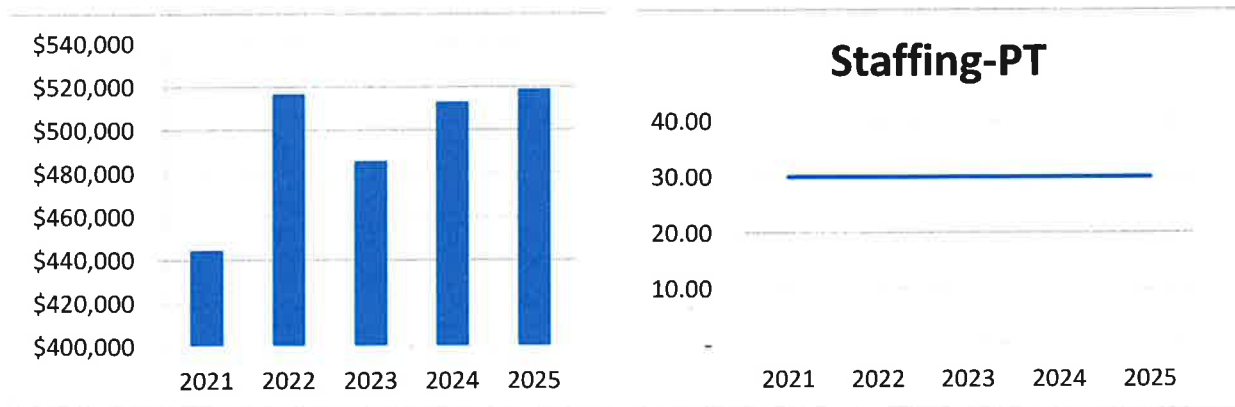
Summary Highlights:

The 2025 budget provides \$518,876 in tax levy, which is a \$5,837 increase in levy from the 2024 amended budget. This is primarily due to an increase in expenses related to reimbursement of mileage and meals.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



County Board-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
11601 -County Board								
REVENUES								
411100		General Property Taxes	250,706	138,087	276,175	276,175	289,479	-
REVENUES TOTAL			250,706	138,087	276,175	276,175	289,479	-
EXPENDITURES								
511110		Salary-Permanent Regular	44,880	22,110	44,880	44,880	44,880	-
		SALARIES TOTAL	44,880	22,110	44,880	44,880	44,880	-
512141		Social Security	10,944	4,952	10,202	10,202	7,120	-
		FRINGE TOTAL	10,944	4,952	10,202	10,202	7,120	-
TOTAL SALARIES AND FRINGES			55,824	27,062	55,082	55,082	52,000	-
514151		Per Diem	95,397	42,555	88,475	88,475	93,070	-
531303		Computer Equipmt & Software	475	40	-	-	-	-
531311		Postage & Box Rent	90	51	400	400	400	-
531312		Office Supplies	504	765	400	400	500	-
531313		Printing & Duplicating	3,023	1,306	3,200	3,200	3,200	-
531321		Publication Of Legal Notice	10,749	5,118	10,000	10,000	11,000	-
531324		Membership Dues	15,036	15,082	16,000	16,000	16,000	-
531349		Other Operating Expenses	-	-	50	50	-	-
532325		Registration	920	800	1,000	1,000	1,000	-
532332		Mileage	20,977	9,389	17,000	17,000	21,000	-
532335		Meals	2,686	1,060	1,000	1,000	2,500	-
532336		Lodging	1,071	-	1,000	1,000	1,000	-
532339		Other Travel & Tolls	78	26	-	-	-	-
535242		Maintain Machinery & Equip	794	435	-	-	-	-
571004		IP Telephony Allocation	127	60	120	120	128	-
571005		Duplicating Allocation	3,168	476	952	952	2,300	-
571009		MIS PC Group Allocation	36,851	26,622	53,243	53,243	59,300	-
571010		MIS Systems Grp Alloc(ISIS)	24,109	13,874	27,747	27,747	25,628	-
591519		Other Insurance	459	212	506	506	453	-
OPERATING EXPENDITURES			216,514	117,870	221,093	221,093	237,479	-
EXPENDITURES TOTAL			272,338	144,932	276,175	276,175	289,479	-
REVENUES			250,706	138,087	276,175	276,175	289,479	-
EXPENDITURES			272,338	144,932	276,175	276,175	289,479	-
TOTAL BUSINESS UNIT-11601 -County Board			21,632	6,845	-	-	-	-
11602 -Board Indirect								
REVENUES								
411100		General Property Taxes	234,933	118,432	236,864	236,864	229,397	-
REVENUES TOTAL			234,933	118,432	236,864	236,864	229,397	-
EXPENDITURES								
593405		JCEDC	204,864	129,897	129,864	129,864	129,897	-
593409		Literacy Council Donation	16,000	8,100	18,500	18,500	18,500	-
593410		Free Clinic Donation	60,000	60,000	67,500	67,500	60,000	-
593412		Tourism Donation	4,500	-	5,000	5,000	5,000	-
593413		Railroad Consortium Donation	16,000	16,000	16,000	16,000	16,000	-
OPERATING EXPENDITURES			301,364	213,997	236,864	236,864	229,397	-
EXPENDITURES TOTAL			301,364	213,997	236,864	236,864	229,397	-
REVENUES			234,933	118,432	236,864	236,864	229,397	-
EXPENDITURES			301,364	213,997	236,864	236,864	229,397	-
TOTAL BUSINESS UNIT-11602 -Board Indirect			66,431	95,565	-	-	-	-
11603 -Historical Commission								
REVENUES								
485250		Publishing Royalties	77	101	-	-	-	-

County Board-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
699700		Resv Applied Operating	-	-	5,605	5,605	5,605	-
REVENUES TOTAL			77	101	5,605	5,605	5,605	-
EXPENDITURES								
531311		Postage & Box Rent	9	-	-	-	-	-
594950		Operating Reserve	-	-	5,605	5,605	5,605	-
OPERATING EXPENDITURES			9	-	5,605	5,605	5,605	-
EXPENDITURES TOTAL			9	-	5,605	5,605	5,605	-
REVENUES			77	101	5,605	5,605	5,605	-
EXPENDITURES			9	-	5,605	5,605	5,605	-
TOTAL BUSINESS UNIT-11603 -Historical Commission			(68)	(101)	-	-	-	-
REVENUES			485,716	256,621	518,644	518,644	524,481	-
EXPENDITURES			573,711	358,929	518,644	518,644	524,481	-
TOTAL County Board DEPARTMENT			87,994	102,308	-	-	-	-

District Attorney

DEPARTMENT MISSION STATEMENT

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

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
VICTIM WITNESS PROGRAM			
Ensure that services mandated under Chapter 950 are made available to victims and witnesses	Provide information, referral and support to citizens and law enforcement officers who have been victims or witnesses to crimes.	Vision statement & Guiding Principles, Highly Regarded Quality of Life Objectives 1.1, 1.2	Ongoing
Minimize costs to the county	Officer cancellations result in less OT paid by other departments. Witness cancellations result in less subpoena fees, travel costs, and expert testimony costs paid by the county.	Highly Regarded Quality of Life Objectives 2.1, 2.2, 4.1	Ongoing
FIRST OFFENDER PROGRAM			
Minimize county court costs	Divert first-time and low-level offenders out of the formal court process, reducing court appearances, witness fees, subpoena fees, public defender & court attorney fees, as well as other expenses.	Guiding Principles, Highly Regarded Quality of Life Objectives 1.1, 1.2, 1.3, 1.4, 4.1, 4.2 Transformative Government Objectives 2.1, 2.2	Ongoing
Ensure that services are sustainable	Maintain affordable program fees that offset program expenses	Guiding Principles, Transformative Government Objectives 2.1, 2.4, 4.1, 4.3	Ongoing
TREATMENT COURTS			
Ensure a positive influence on participants	Reduce the number of defendants who reoffend to benefit the county and taxpayers.	Guiding Principles, Transformative Government Objectives 1.4 Highly Regarded Quality of Life Objectives 2.1, 2.2, 4.2	Ongoing

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
IN-SERVICE TRAINING FOR LAW ENFORCEMENT			
Open lines of communication and cooperation		Transformative Government Objectives 1.1, 1.2, 1.4, 2.4, 2.2, 4.1, 4.2, 4.3, 5.3, 5.5, 5.6	Ongoing
SUMMER INTERN PROGRAM			
Develop trainers within this office; develop the trainee	Job shadow attorneys to develop conform level in the courtroom, doing legal research, drafting complaints, gaining experience in a good learning environment	Guiding Principles Goal 3.1, 4.1 Transformative Government Objectives 1.1, 1.2, 2.2, 4.3	Ongoing June-August annually

PROGRAM EVALUATION

Program/Service Description	Output Measures						
	2019 actual	2020 actual	2021 actual	2022 actual	2023 actual	2024 estimate	2024 Actual 7-31-24
Victim Witness Program – services provided to Victims & Witnesses such as: <ul style="list-style-type: none">• Cancellations of civilian/officer witnesses• Letters communicating with new & existing victims	Total Services Provided						
	5251	3803	3454	4577	2312	8000	2002
	Cancelled						
			2877	2191	3604	4500	1981
	Letters Sent						
				1950	793	3000	1182
First Offender Program Diverts D's out of formal court process	Misc. Contacts						
			3456	436	773	1000	554
	Participants in Program						
	221	192	40	95	57	100	53
	Closed						
				36	58		53
Drug Treatment Court	Drug Treatment Court participants served						
	28	25	30	39	11	40	
	Graduates						
	11	3	1	3	5	TBD	
	Removed						
	2	2	1	3	2	TBD	
Intern Program			1 PT (8 hr/wk) Paralegal shared with WCS	1 FT attorney w/ UW 1 FT legal assistant	1 FT attorney w/ UW 1 FT legal assistant	0 FT attorney w/ UW * 0 FT legal assistant	0 0
	*due to construction						

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

- **POSTAGE INCREASES** expected twice annually to continue (January & July) – we experienced slower mail service & increasing costs due to many rescheduled hearings; we will need to utilize email more.
- **MARSY'S LAW** – we have seen increasing postage costs associated with Victim Witness, First Offender and DA's Office overall mailings, i.e. subpoenas, court notifications, summons fees, discovery, victim/witness notifications. We use email as much as possible. In 2023 we hired 2 bilingual staff members for receptionist and legal assistant, who can translate forms used by the office, although the county as a whole would benefit if we had a full-time translator on county payroll.
- **INTERNS** – This is a fast-paced environment with a need to learn quickly to keep moving ahead. The learning environment in this county and within our office is great for interns, and the attorney interns spend a great deal of time in the courtroom with our attorneys. The UW-Whitewater Criminology interns helped with projects such as FOP Recidivism Project and the Driver License Project in 2023. There were no interns in 2024 due to courthouse construction. In 2025 we seek to again have an attorney intern and a support staff.
- **MEDIA EXCHANGE WITH AGENCIES** – There is a constant need to develop new skills for staff members due to each agency's choice of software. Technology is always changing, which in turn creates a need for our staff to pour additional resources into tech management. We are working to find a best practice for 1) the exchange of complete information between agency partners and the DA's Office, 2) the storage of this evidence, 3) the exchange of this evidence with defense, and 4) continued re-training of office staff. In the past 2 years I have used Emergency Helpers to maintain room on the S drive. In 2025 I have requested a new position for Records Management, rather than have Emergency Help because this trend of using multiple types of electronic media sharing will certainly continue. It is smart to exchange information via electronic means rather than spend money on physical copies, and for law enforcement agencies out of Jefferson it saves time in transporting physical copies to this office. Although criminal histories cannot be stored or exchanged through electronic means.
- **INTERPRETATION/TRANSLATION/BILINGUAL NEEDS** – This is a costly area. We have to have forms remain current to serve Hispanic clients; we need someone available to attend scheduled and unscheduled appointments (remote or in person) Our office now has 2 bilingual employees who are able to help our office meet these needs.
- **EXPERT WITNESS NEEDS** – After the pandemic travel costs are higher, available flights are limited, there are fewer direct flights, layovers. Transportation, food, hotel costs, etc. are all more costly. Often the courts determine which of the many stacked jury trials will be proceeding very late in the week for jury trials the following week. That leaves very little time to book a refundable flight, last minute rental car & hotel reservations, which cost substantially more. This doesn't happen often, but has a significant uncontrolled impact on the office budget.

2024-2025 GOALS

- **MEDIA MOVING PROJECT** – We added Limited Term Employee's to download media and move closed media off the shared drive to cloud/external storage. The shared drive we use was often close to full, causing us to have no room to upload our evidence. In 2025 I have requested a Records Clerk, whose primary responsibility would be these 2 duties.
- **COURTHOUSE BASEMENT DA'S OFFICE STORAGE & REMODELING PROJECT** – At some point it is pertinent to organize the 2 cages containing boxes of files we must maintain and media storage, per records retention policy.
- **ELECTRONIC MEDIA EXCHANGE** – We continue to work with law enforcement agencies to exchange media electronically rather than in paper form.
- **CROSS-TRAINING** – Rather than having specialists in the office, efforts to cross-train all staff members in the areas of victim services, traffic files, juvenile file handling, special prosecutions, invoicing, media downloads and discovery processing. In the last half of 2024 and through 2025 it is anticipated that our office will have 1 retirement, and the Victim Witness position remains unfilled. We have successfully cross-trained in many areas, but this is something to keep in mind daily for the future efficiency/effectiveness of this office.
- **UPDATES** – Constant reviewing and updating of office policy/procedure and training manuals is necessary.
- **SUCCESSION PLANNING** – We have had great input from Human Resources with our interview process. All of this focuses on future operations.

- PAPERLESS – We have achieved our goal of being paperless with all file types. Voluminous, complex files, such as homicides remain in paper form and are stored in the courthouse basement.
- INTERN PROGRAM 2025 – Attorney and Legal Assistant internships continue annually with the UW-W Criminology Department and UW Law School. All internships are unpaid.

DEPARTMENT ORGANIZATIONAL CHART

District Attorney

Financial Summary

	2023 Actual	2024 Estimate	2024 Amended Budget	2025 Budget	Change from 2024 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	50,745	132,085	132,085	34,600	(97,485)	-73.80%
Fines, Forfeitures & Penalties	26,896	45,000	45,000	45,000	-	-
Public Charges	7,405	13,000	13,000	13,000	-	-
Intergovernmental Charges	9,258	9,500	9,500	4,104	(5,396)	-56.80%
Total Revenues	94,304	199,585	199,585	96,704	(102,881)	-51.55%
Expenditures						
Personnel Expenses	823,141	944,075	944,075	817,533	(126,542)	-13.40%
Purchased Services	40,763	40,000	40,000	39,272	(728)	-1.82%
Operating Costs	36,227	26,134	26,134	27,278	1,144	4.38%
Interdept. Charges	12,829	12,801	12,801	13,131	330	2.58%
Other Expenses	6,470	7,137	7,137	6,606	(531)	-7.44%
Capital Outlay	-	-	-	-	-	-
Total Expenditures	919,430	1,030,147	1,030,147	903,820	(126,327)	-12.26%
Property Taxes	847,140	830,562	830,562	807,116	(23,446)	-2.82%
Addition to (Use of) Fund Balance	22,014	-	-	-	-	-

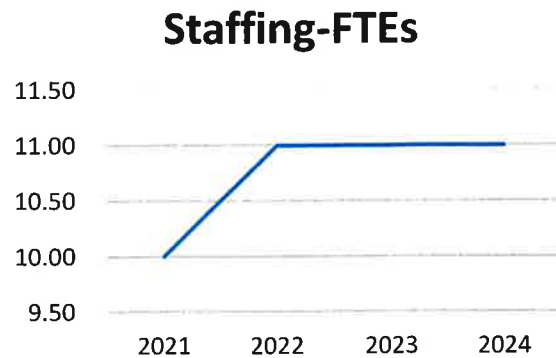
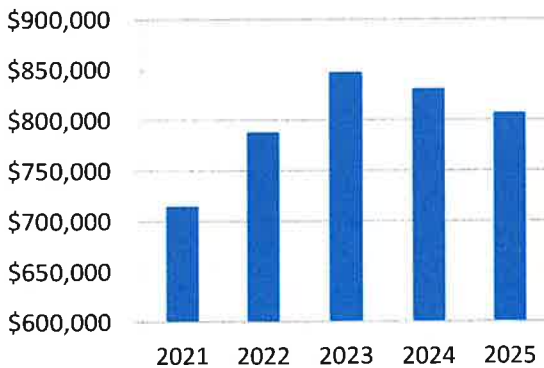
Summary Highlights:

The 2025 budget provides \$807,116 in tax levy, which is a \$23,446 decrease in levy from the 2024 amended budget. Personnel expenses are decreasing a result of the elimination of a temporary position that was funded by ARPA, which also resulted in a decrease in intergovernmental revenues.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



District Attorney-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
11801 -District Attorney								
REVENUES								
411100		General Property Taxes	731,319	354,019	708,037	708,037	693,569	-
421014		State Aid Wages Allocation	996	131	935	935	-	-
424001	22203	Federal Grants	(303)	-	90,150	90,150	-	-
442010		Restitution Revenue	7,990	3,018	10,000	10,000	10,000	-
451002		Private Party Photocopy	7,405	5,410	13,000	13,000	13,000	-
471200		State/Fed Copying/Printing	9,258	2,392	9,500	9,500	4,104	-
REVENUES TOTAL			756,666	364,969	831,622	831,622	720,673	-
EXPENDITURES								
511110		Salary-Permanent Regular	80,342	44,268	83,721	83,721	93,579	-
511210		Wages-Regular	384,926	196,358	388,246	388,246	386,441	-
511210	22203	Wages-Regular	-	-	57,385	57,385	-	-
511220		Wages-Overtime	3,134	65	554	554	690	-
511220	22203	Wages-Overtime	-	-	403	403	-	-
511240		Wages-Temporary	-	134	-	-	-	-
511330		Wages-Longevity Pay	1,050	-	1,584	1,584	596	-
SALARIES TOTAL			469,451	240,825	531,893	531,893	481,306	-
512141		Social Security	33,076	16,990	34,176	34,176	34,077	-
512141	22203	Social Security	-	-	3,722	3,722	-	-
512142		Retirement (Employer)	31,365	16,401	33,638	33,638	33,034	-
512142	22203	Retirement (Employer)	-	-	4,126	4,126	-	-
512144		Health Insurance	145,117	52,406	108,304	108,304	83,751	-
512144	22203	Health Insurance	-	-	23,360	23,360	-	-
512145		Life Insurance	160	65	124	124	98	-
512145	22203	Life Insurance	-	-	49	49	-	-
512148		Unemployment Compensation	794	228	-	-	-	-
512151		HSA Contribution	-	-	5,814	5,814	7,850	-
512153		HRA Contribution	4,539	-	-	-	-	-
512173		Dental Insurance	5,627	3,176	6,480	6,480	5,892	-
512173	22203	Dental Insurance	-	-	1,104	1,104	-	-
FRINGE TOTAL			220,678	89,266	220,897	220,897	164,702	-
TOTAL SALARIES AND FRINGES			690,130	330,092	752,790	752,790	646,008	-
521219	22203	Other Professional Serv	(303)	-	-	-	-	-
521251		Transcripts	2,259	1,224	2,000	2,000	2,472	-
521255		Paper Service	35,438	13,977	33,000	33,000	30,000	-
529158		Expert Witness Fee	-	1,500	4,000	4,000	3,000	-
529159		Witness Fee	1,368	76	1,000	1,000	200	-
531303		Computer Equipmt & Software	4,171	1,604	600	600	1,620	-
531303	11201	Computer Equipmt & Software	419	-	-	-	-	-
531311		Postage & Box Rent	2,591	2,242	2,691	2,691	3,900	-
531312		Office Supplies	4,775	3,193	4,500	4,500	3,673	-
531313		Printing & Duplicating	1,526	447	230	230	465	-
531324		Membership Dues	4,271	3,867	4,220	4,220	3,835	-
531326		Advertising	939	231	300	300	300	-
531340		Incidental Case Preparation	963	405	1,200	1,200	720	-
531348		Educational Supplies	3,347	327	650	650	2,996	-
531351		Gas/Diesel	56	-	65	65	60	-
532325		Registration	175	303	100	100	100	-
532332		Mileage	68	-	120	120	174	-
532335		Meals	714	55	130	130	230	-
532336		Lodging	212	-	384	384	196	-
532339		Other Travel & Tolls	532	-	-	-	10	-
533225		Telephone & Fax	144	38	150	150	150	-
535242		Maintain Machinery & Equip	659	94	250	250	192	-
536534		Machinery Rent & Lease	8,245	3,369	6,960	6,960	3,924	-
571004		IP Telephony Allocation	2,283	1,084	2,168	2,168	2,423	-
571005		Duplicating Allocation	1,453	110	219	219	1,055	-
571010		MIS Systems Grp Alloc(ISIS)	7,152	4,116	8,232	8,232	7,603	-
591519		Other Insurance	5,133	2,506	5,663	5,663	5,367	-
OPERATING EXPENDITURES			88,589	40,769	78,832	78,832	74,665	-
EXPENDITURES TOTAL			778,719	370,860	831,622	831,622	720,673	-
REVENUES			756,666	364,969	831,622	831,622	720,673	-
EXPENDITURES			778,719	370,860	831,622	831,622	720,673	-

District Attorney-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
TOTAL BUSINESS UNIT-11801 -District Attorney			22,054	5,891	-	-	-	-
11802 -Victim Witness								
REVENUES								
411100		General Property Taxes	66,907	36,601	73,201	73,201	61,873	-
421001		State Aid	50,052	26,702	41,000	41,000	34,600	-
REVENUES TOTAL			116,960	63,302	114,201	114,201	96,473	-
EXPENDITURES								
511210		Wages-Regular	68,795	59,947	72,949	72,949	59,055	-
511220		Wages-Overtime	4	-	-	-	-	-
511330		Wages-Longevity Pay	375	219	375	375	-	-
SALARIES TOTAL			69,174	60,165	73,324	73,324	59,055	-
512141		Social Security	4,831	4,353	5,223	5,223	4,090	-
512142		Retirement (Employer)	4,707	2,131	5,206	5,206	4,104	-
512144		Health Insurance	25,148	8,551	23,360	23,360	20,738	-
512145		Life Insurance	75	25	72	72	12	-
512151		HSA Contribution	-	-	969	969	1,800	-
512153		HRA Contribution	1,104	956	-	-	-	-
512173		Dental Insurance	925	545	1,104	1,104	1,104	-
FRINGE TOTAL			36,789	16,563	35,933	35,933	31,848	-
TOTAL SALARIES AND FRINGES			105,963	76,728	109,258	109,258	90,903	-
529160		Interpreter Fee	-	-	-	-	300	-
531303		Computer Equipmt & Software	-	220	550	550	90	-
531311		Postage & Box Rent	1,223	684	1,300	1,300	1,440	-
531312		Office Supplies	124	65	100	100	255	-
531313		Printing & Duplicating	-	-	60	60	80	-
531324		Membership Dues	50	50	75	75	50	-
532325		Registration	75	75	-	-	75	-
532332		Mileage	166	174	150	150	340	-
532335		Meals	185	189	315	315	175	-
532336		Lodging	192	196	192	192	200	-
533225		Telephone & Fax	319	161	280	280	756	-
571004		IP Telephony Allocation	127	60	120	120	128	-
571010		MIS Systems Grp Alloc(ISIS)	884	509	1,017	1,017	940	-
591519		Other Insurance	711	345	785	785	740	-
OPERATING EXPENDITURES			4,057	2,728	4,944	4,944	5,569	-
EXPENDITURES TOTAL			110,019	79,456	114,201	114,201	96,473	-
REVENUES			116,960	63,302	114,201	114,201	96,473	-
EXPENDITURES			110,019	79,456	114,201	114,201	96,473	-
TOTAL BUSINESS UNIT-11802 -Victim Witness			(6,940)	16,154	-	-	(0)	-

11803 -First Offender Program Coord

REVENUES								
411100		General Property Taxes	48,913	24,662	49,323	49,323	51,674	-
441001		First Offender Program	18,935	7,121	35,000	35,000	35,000	-
442010		Restitution Revenue	(29)	-	-	-	-	-
REVENUES TOTAL			67,820	31,783	84,323	84,323	86,674	-
EXPENDITURES								
511210		Wages-Regular	22,755	9,383	49,420	49,420	50,171	-
511220		Wages-Overtime	3	168	-	-	-	-
511240		Wages-Temporary	1,338	34	-	-	-	-
511330		Wages-Longevity Pay	252	-	-	-	-	-
SALARIES TOTAL			24,348	9,584	49,420	49,420	50,171	-
512141		Social Security	1,855	733	3,653	3,653	3,410	-
512142		Retirement (Employer)	773	659	3,509	3,509	3,487	-
512144		Health Insurance	-	56	23,360	23,360	20,738	-
512145		Life Insurance	1	1	12	12	12	-

District Attorney-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
512151		HSA Contribution	-	-	969	969	1,700	-
512173		Dental Insurance	72	184	1,104	1,104	1,104	-
		FRINGE TOTAL	2,701	1,632	32,606	32,606	30,451	-
		TOTAL SALARIES AND FRINGES	27,049	11,217	82,027	82,027	80,622	-
529160		Interpreter Fee	-	-	-	-	800	-
529307		Restitution Outlay	2,000	2,606	-	-	2,500	-
531303		Computer Equipmt & Software	-	180	250	250	150	-
531311		Postage & Box Rent	58	15	100	100	73	-
531312		Office Supplies	29	23	132	132	989	-
531313		Printing & Duplicating	-	-	60	60	40	-
533225		Telephone & Fax	-	-	20	20	20	-
571004		IP Telephony Allocation	127	60	120	120	128	-
571010		MIS Systems Grp Alloc(ISIS)	804	462	925	925	854	-
591519		Other Insurance	625	233	690	690	499	-
		OPERATING EXPENDITURES	3,643	3,581	2,297	2,297	6,052	-
		EXPENDITURES TOTAL	30,692	14,797	84,323	84,323	86,674	-
		REVENUES	67,820	31,783	84,323	84,323	86,674	-
		EXPENDITURES	30,692	14,797	84,323	84,323	86,674	-
TOTAL BUSINESS UNIT-11803 -First Offender Program C			(37,128)	(16,986)	-	-	-	-
		REVENUES	941,445	460,055	1,030,147	1,030,147	903,820	-
		EXPENDITURES	919,431	465,114	1,030,147	1,030,147	903,820	-
TOTAL District Attorney DEPARTMENT			(22,014)	5,059	-	-	-	-

Land & Water Conservation Department

DEPARTMENT MISSION

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

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Improve/protect ag land, soil, surface water, and groundwater quality through implementation of agricultural programs and State and County laws.	Implement the Farmland Preservation Program	Highly Regarded Quality of Life 1.3 Intentional Economic Growth 1.1	Ongoing
	Implement NR 151 Agricultural Performance Standards to address erosion, ensure manure facilities/closures meet standards, runoff is diverted away from areas containing manure, tillage setbacks from water, no significant discharge of process wastewater to water, and nutrient management plans follow standards	Highly Regarded Quality of Life 1.3 Intentional Economic Growth 1.1	Ongoing & As Needed
	Ensure livestock facilities expand according to standards (Livestock Siting)	Intentional Economic Growth 1.1	As Needed
Protect and enhance surface water, groundwater, wetland quality, and associated habitat areas.	Implement Conservation Reserve Enhancement Program (buffers, waterways, wetland restorations)	Highly Regarded Quality of Life 2.4, 2.5 Intentional Economic Growth 1.1, 4.1	As Needed 1-15 contracts/yr
	Reduce sediment/phosphorus delivery to our waters (conservation practices, Multi-Discharger funds for cost-sharing, water quality trading programs)	Highly Regarded Quality of Life 2.4, 2.5 Intentional Economic Growth 1.1, 4.1, 4.3 Transformative Government 3.4	Ongoing

	Protect surface water resources and habitat quality by implementing best practices (Healthy Lakes & Rivers projects, cost-sharing, aquatic invasive species programs, shoreland erosion control)	Highly Regarded Quality of Life 2.4, 2.5 Intentional Economic Growth 4.1, 4.3 Transformative Government 3.3, 3.4	Ongoing ~3-10 Healthy Lakes/Rivers practices/yr
	Ensure groundwater is protected from pollution (education & information on well testing, cost-sharing well closures, obtain better understanding of groundwater quality)	Highly Regarded Quality of Life 2.3 Intentional Economic Growth 4.3 Transformative Government 3.4	As Needed ~1-2 well closures/yr
	Ensure decision-makers have resources and tools to protect lakes/streams/wetlands/groundwater (technical assistance, education, grants, aquatic invasive species management/control, construction site erosion control)	Highly Regarded Quality of Life 2.3, 2.4, 2.5 Intentional Economic Growth 4.1, 4.3 Transformative Government 3.4	Ongoing
Preserve & protect natural areas, woodlands, open space, and farmland.	Assist Parks Dept with implementation Recreation, Parks, and Open Space Plan	Highly Regarded Quality of Life 2.2	As Needed
	Implement Agricultural Conservation Easement program	Highly Regarded Quality of Life 1.3 Intentional Economic Growth 1.1, 4.1	Ongoing
	Encourage the planting of trees (tree program, tree planter & sprayer rental)	Highly Regarded Quality of Life 2.4	Ongoing
	Ensure proper management and protection of woodlands (education)	Highly Regarded Quality of Life 3.2	As Needed
	Maintain Potters Field & County Farmland	Highly Regarded Quality of Life 3.2	Ongoing
	Ensure Non-Metallic Mines are reclaimed according to standards		Ongoing
	Facilitate Wildlife Damage Abatement Program	Intentional Economic Growth 1.1	Annually
	Facilitate Deer Donation Program		Annually
	Document potential reduction in soil erosion on cropland	Transformative Government 3.4	Annually

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

PROGRAM EVALUATION

Program/Service Description	Output Measures			
	2022	2023	2024 (Est)	2025 (Est)
Farmland Preservation Program				
# participants	583	601	609	609
# acres enrolled	109,16	111,371	103,246	103,246
# field inspections	114	163	153	153
# Certificates of Compliance issued	81	45	35	35
# Non-Compliances issued	17	13	5	5
# Cancellations of Non-Compliances	20	11	9	10
Livestock Siting - # permits/amendments reviewed	0/0	1/2	0-2/0-2	
Manure Complaints - # investigations	3	6	6-8	3-6
Nonmetallic Mining				
# active sites	23	23	24	24
# inactive sites	1	1	0	0
# exempt sites	5	5	4	5
# acres with active mines (permit fee acreage)	493	563.2	565-575	565-575
# acres restored	2	4.2	2.3	9-15
Agricultural Conservation Easements				
Accumulated # easements donated/purchased	5/4	5/5	5/6	5/6
Accumulated # acres donated/purchased	249/783	249/874	249/973	249/973
Tree/Shrub Seedling Program - # sold	5,700	5,700	4,700	5,400
Healthy Lakes Projects - # implemented	3	3	0-3	3-10
Lake & Stream Quality - # Lake/river sites with volunteer monitors	7/17	7/17	7/16	7/17

Cost-Share Program Highlights

2022: 1 well closure, cover crops (2,303.2 acres), pasture establishment (33.9 acres)

2023: 1 well closure, cover crops (2,176.7 acres), pasture establishment (17.2 acres)

2024 estimate: 2 harvestable buffers (12.5 acres), cover crops (2,500-3,500 acres), pasture establishment (10-40 acres)

2025 estimate: 1 harvestable buffer, cover crops (2,500-3,500 acres), pasture establishment (10-40 acres)

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

- LWCD relies on a Department of Agriculture, Trade and Consumer Protection Staffing and Operations grant.
- As of 2021, LWCD is using money from the Department of Natural Resources to offset staff costs to work on aquatic invasive species education, prevention, and management activities. This funding is obtained annually. As staff work has increased in this specific area, shuffling of staff duties on other water resource issues will need to be determined.
- Starting in 2023, the LWCD forged a partnership with the City of Watertown in which they are paying for staff time and materials for our work to help develop and implement a water quality trading program. Additional municipalities may be interested in a similar partnership.
- The 2025 budget includes an increase in annual fees for the Farmland Preservation Program as well as the Non-Metallic Mining Reclamation Program.
- It is increasingly difficult to maintain compliance with complex state and federal programming at present staffing and funding levels. There is work that should be done by the LWCD that is unable to be performed including monitoring of sites to document compliance with programs.

DEPARTMENT ORGANIZATIONAL CHART

Land & Water Conservation

Financial Summary

	2023 Actual	2024 Estimate	2024 Amended Budget	2025 Budget	Change from 2024 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	520,245	503,410	503,410	439,851	(63,559)	-12.63%
License & Permits	10,540	11,525	11,525	14,090	2,565	22.26%
Public Charges	24,745	26,830	26,830	36,450	9,620	35.86%
Intergovernmental Charges	78,891	75,625	75,625	79,210	3,585	4.74%
Misc. Revenues	129,880	3,000	8,000	7,500	(500)	-6.25%
Other Financing Sources	-	147,004	648,129	589,241	(58,888)	-9.09%
Total Revenues	764,301	767,394	1,273,519	1,166,342	(107,177)	-8.42%
Expenditures						
Personnel Expenses	528,279	590,903	590,903	607,452	16,549	2.80%
Purchased Services	218,050	170,072	174,972	94,536	(80,436)	-45.97%
Operating Costs	20,555	25,569	25,669	26,117	448	1.75%
Interdept. Charges	19,579	28,263	28,262	30,348	2,086	7.38%
Other Expenses	6,823	53,738	53,738	47,628	(6,110)	-11.37%
Capital Items	233,922	203,158	703,159	279,000	(424,159)	-60.32%
Other Financing Uses	-	88,439	91,239	466,920	375,681	411.75%
Total Expenditures	1,027,208	1,160,142	1,667,942	1,552,001	(115,941)	-6.95%
Property Taxes	296,653	394,423	394,423	385,659	(8,764)	-2.22%
Addition to (Use of) Fund Balance	33,746	1,675	-	-		

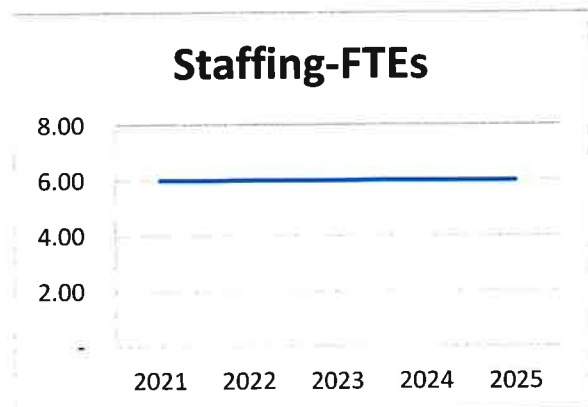
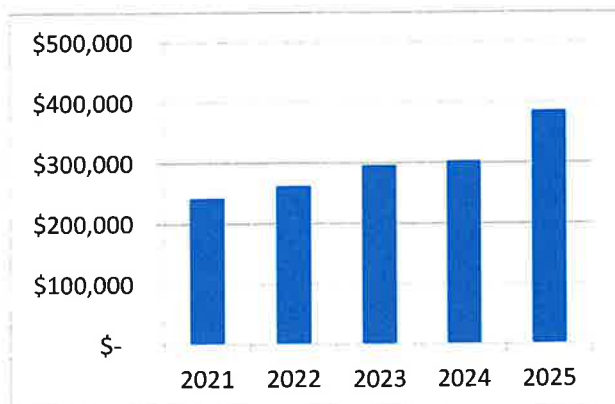
Summary Highlights:

The 2025 budget provides \$385,659 in the tax levy, which is a \$8,764 decrease in levy from the 2024 amended budget. This is primarily due to a decrease in capital reserves within the PACE Farmland Easement Program.

Summary of Capital Items:

\$ 279,000 Agricultural Conservation Easement
 \$ 279,000 Total

Summary of Property Tax Levy and FTEs



Land & Water Conservation-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
12401 -Land Conservation								
REVENUES								
411100		General Property Taxes	396,583	197,070	394,139	394,139	388,487	-
421001		State Aid	-	1,388	-	-	-	-
421001	24407	State Aid	184,269	91,764	183,527	183,527	198,798	-
421001	24408	State Aid	14,304	11,703	13,003	13,003	13,003	-
421001	24410	State Aid	-	-	5,550	5,550	5,550	-
424001	22224	Federal Grants	126,615	-	23,385	23,385	-	-
432099		Other Permits	-	-	150	150	150	-
451020		Other Fees	80	40	250	250	200	-
451421		Crep Cancellation Fee	-	-	280	280	280	-
457031	24100	Admission Revenue	-	-	-	-	1,150	-
458001		Tree Sales	8,100	7,016	8,500	8,500	8,500	-
458005		Ag & Horti Supply Revenue	50	-	50	50	100	-
458009		Livestock Siting App Review Fe	1,500	-	1,500	1,500	1,500	-
458013		Farmland Cert Fee	15,015	14,325	15,500	15,500	23,970	-
472007	24410	Municipal Other Charges	-	-	1,700	1,700	1,800	-
472337	24409	Municipal Grant Revenue	9,130	6,038	12,000	12,000	15,000	-
480102	24100	Misc Reimbursement	-	-	-	-	1,500	-
485200	24411	Donations Restricted	5,000	-	-	5,000	-	-
REVENUES TOTAL			760,646	329,343	659,535	664,535	659,988	-
EXPENDITURES								
511110		Salary-Permanent Regular	510	50,717	101,993	101,993	106,919	-
511110	24407	Salary-Permanent Regular	95,647	-	-	-	-	-
511210		Wages-Regular	244,636	161,543	338,291	338,291	346,441	-
511210	24407	Wages-Regular	33,005	-	-	-	-	-
511210	24408	Wages-Regular	10,251	-	-	-	-	-
511210	24409	Wages-Regular	6,474	4,750	-	-	-	-
511220		Wages-Overtime	205	-	-	-	309	-
511220	24407	Wages-Overtime	2	-	-	-	-	-
511220	24408	Wages-Overtime	89	-	-	-	-	-
511220	24409	Wages-Overtime	0	-	-	-	-	-
511240	24410	Wages-Temporary	-	1,629	7,170	7,170	7,170	-
511330		Wages-Longevity Pay	-	-	375	375	375	-
511330	24407	Wages-Longevity Pay	369	-	-	-	-	-
SALARIES TOTAL			391,189	218,640	447,828	447,828	461,214	-
512141		Social Security	18,121	15,278	31,998	31,998	32,156	-
512141	24407	Social Security	8,772	-	-	-	-	-
512141	24408	Social Security	774	-	-	-	-	-
512141	24409	Social Security	485	357	-	-	-	-
512141	24410	Social Security	-	125	-	-	-	-
512142		Retirement (Employer)	16,182	14,459	30,861	30,861	31,139	-
512142	24407	Retirement (Employer)	8,774	-	-	-	-	-
512142	24408	Retirement (Employer)	675	-	-	-	-	-
512142	24409	Retirement (Employer)	414	308	-	-	-	-
512144		Health Insurance	36,214	36,595	65,832	65,832	66,841	-
512144	24407	Health Insurance	35,693	-	-	-	-	-
512144	24408	Health Insurance	1,153	-	-	-	-	-
512144	24409	Health Insurance	605	419	-	-	-	-
512145		Life Insurance	41	29	45	45	54	-
512145	24407	Life Insurance	6	-	-	-	-	-
512145	24408	Life Insurance	1	-	-	-	-	-
512145	24409	Life Insurance	1	1	-	-	-	-
512151		HSA Contribution	-	-	2,907	2,907	6,150	-
512153		HRA Contribution	354	1,195	-	-	-	-
512153	24407	HRA Contribution	420	-	-	-	-	-
512153	24409	HRA Contribution	5	10	-	-	-	-
512173		Dental Insurance	2,502	2,641	5,448	5,448	5,448	-
512173	24407	Dental Insurance	1,577	-	-	-	-	-
512173	24408	Dental Insurance	60	-	-	-	-	-
512173	24409	Dental Insurance	102	83	-	-	-	-
FRINGE TOTAL			132,930	71,499	137,090	137,090	141,788	-
TOTAL SALARIES AND FRINGES			524,119	290,138	584,918	584,918	603,002	-
521220	22224	Consultant	124,417	-	23,385	23,385	-	-
529004	24100	Transportation Services	-	-	-	-	1,500	-
529299	24411	Purchase Care & Services	-	-	-	4,900	-	-
531003		Notary Public Related	-	40	40	40	-	-

Land & Water Conservation-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
531100		Permits Purchased	51	51	52	52	50	-
531301		Office Equipment	30	-	100	100	100	-
531303		Computer Equipmt & Software	84	-	100	100	150	-
531311		Postage & Box Rent	522	432	1,250	1,250	1,250	-
531311	24409	Postage & Box Rent	237	-	60	60	250	-
531311	24411	Postage & Box Rent	-	-	-	50	-	-
531312		Office Supplies	476	156	400	400	400	-
531312	24409	Office Supplies	46	-	25	25	50	-
531312	24411	Office Supplies	-	-	-	25	-	-
531313		Printing & Duplicating	124	15	400	400	400	-
531313	24409	Printing & Duplicating	222	9	50	50	350	-
531313	24411	Printing & Duplicating	-	-	-	25	-	-
531314		Small Items Of Equipment	182	48	250	250	250	-
531314	22224	Small Items Of Equipment	1,999	-	-	-	-	-
531319	22224	Other Operating Supplies	199	40	-	-	-	-
531324		Membership Dues	1,976	2,023	2,055	2,055	2,045	-
531326		Advertising	467	-	200	200	200	-
531341		Agricultural & Horti Suppli	5,306	217	6,150	6,150	6,550	-
531343	24100	Food	-	-	-	-	1,150	-
531348		Educational Supplies	44	-	50	50	50	-
531351		Gas/Diesel	1,228	482	1,450	1,450	1,450	-
531351	24409	Gas/Diesel	69	36	310	310	150	-
532325		Registration	635	959	1,800	1,800	1,900	-
532332		Mileage	-	-	20	20	20	-
532335		Meals	6	68	150	150	260	-
532335	24407	Meals	4	-	-	-	-	-
532335	24409	Meals	0	-	-	-	-	-
532336		Lodging	-	392	825	825	1,176	-
532339		Other Travel & Tolls	-	-	20	20	20	-
533225		Telephone & Fax	153	38	325	325	325	-
533236		Wireless Internet	1,010	506	1,025	1,025	1,025	-
535242		Maintain Machinery & Equip	728	269	450	450	550	-
535259		Tree Planter Service	-	-	50	50	250	-
535349		Other Supplies	29	33	55	55	60	-
535349	24410	Other Supplies	-	90	80	80	80	-
571004		IP Telephony Allocation	761	362	723	723	765	-
571005		Duplicating Allocation	229	76	152	152	263	-
571005	24409	Duplicating Allocation	133	-	-	-	-	-
571009		MIS PC Group Allocation	12,635	9,614	19,227	19,227	21,414	-
571010		MIS Systems Grp Alloc(ISIS)	4,822	2,775	5,549	5,549	5,126	-
571020		Fleet Allocation	872	(68)	2,600	2,600	2,500	-
571020	24409	Fleet Allocation	128	68	-	-	280	-
591519		Other Insurance	4,769	2,162	5,238	5,238	4,628	-
		OPERATING EXPENDITURES	164,593	20,892	74,616	79,616	56,987	-
594810		Capital Equipment	2,274	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	2,274	-	-	-	-	-
		EXPENDITURES TOTAL	690,985	311,031	659,535	664,535	659,988	-
		REVENUES	760,646	329,343	659,535	664,535	659,988	-
		EXPENDITURES	690,985	311,031	659,535	664,535	659,988	-
TOTAL BUSINESS UNIT-12401	-Land Conservation		(69,660)	(18,312)	(0)	(0)	-	-
12402 -Wildlife Crop Damage								
REVENUES								
421001		State Aid	14,444	6,123	20,000	20,000	20,000	-
		REVENUES TOTAL	14,444	6,123	20,000	20,000	20,000	-
EXPENDITURES								
529299		Purchase Care & Services	14,445	6,122	20,000	20,000	20,000	-
		OPERATING EXPENDITURES	14,445	6,122	20,000	20,000	20,000	-
		EXPENDITURES TOTAL	14,445	6,122	20,000	20,000	20,000	-
		REVENUES	14,444	6,123	20,000	20,000	20,000	-
		EXPENDITURES	14,445	6,122	20,000	20,000	20,000	-
TOTAL BUSINESS UNIT-12402	-Wildlife Crop Damage		1	(1)	-	-	-	-

Land & Water Conservation-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
12404 -Local Cost Share Program								
REVENUES								
421001		State Aid	900	-	-	-	-	-
421001	24403	State Aid	4,125	1,100	6,600	6,600	11,000	-
421001	24406	State Aid	1,000	1,425	2,000	2,000	-	-
472337	24404	Municipal Grant Revenue	67,726	53,118	60,000	60,000	60,000	-
485200	24406	Donations Restricted	2,000	-	-	-	-	-
699700	24403	Resv Applied Operating	-	-	-	1,125	-	-
699700	24404	Resv Applied Operating	-	-	91,714	91,714	79,832	-
REVENUES TOTAL			75,751	55,643	160,314	161,439	150,832	-
EXPENDITURES								
529299	24403	Purchase Care & Services	3,000	-	6,000	6,000	11,000	-
529299	24404	Purchase Care & Services	43,079	9,375	65,000	65,000	60,000	-
529299	24406	Purchase Care & Services	3,725	-	2,000	2,000	-	-
594950	24403	Operating Reserve	-	-	1,725	1,725	-	-
594950	24404	Operating Reserve	-	-	86,714	86,714	79,832	-
OPERATING EXPENDITURES			49,804	9,375	161,439	161,439	150,832	-
EXPENDITURES TOTAL			49,804	9,375	161,439	161,439	150,832	-
REVENUES			75,751	55,643	160,314	161,439	150,832	-
EXPENDITURES			49,804	9,375	161,439	161,439	150,832	-
TOTAL BUSINESS UNIT-12404 -Local Cost Share Program			(25,948)	(46,268)	1,125	-	-	-

12405 -DATCP Cost Share								
REVENUES								
421001	24405	State Aid	21,428	(450)	52,344	52,344	-	-
421003		State Aid GPR	-	-	12,000	12,000	12,000	-
421004		State Aid Bonded	661	-	35,000	35,000	29,500	-
485200	24405	Donations Restricted	10,000	-	-	-	-	-
699700	24405	Resv Applied Operating	-	-	2,800	2,800	2,800	-
REVENUES TOTAL			32,089	(450)	102,144	102,144	44,300	-
EXPENDITURES								
511210	24405	Wages-Regular	-	-	1,535	1,535	-	-
SALARIES TOTAL			-	-	1,535	1,535	-	-
521219	24405	Other Professional Serv	985	-	11,815	11,815	-	-
529299	24405	Purchase Care & Services	27,978	500	36,917	36,917	-	-
531319	24405	Other Operating Supplies	441	-	1,327	1,327	-	-
531343	24405	Food	271	-	100	100	-	-
531348	24405	Educational Supplies	-	-	400	400	-	-
536539	24405	Other Rents & Leases	1,250	-	250	250	-	-
591519		Other Insurance	9	-	-	-	-	-
593701		Cost Share Payment	661	-	47,000	47,000	41,500	-
594950		Operating Reserve	-	-	-	2,800	-	-
594950	24405	Operating Reserve	-	-	-	-	2,800	-
OPERATING EXPENDITURES			31,594	500	97,809	100,609	44,300	-
EXPENDITURES TOTAL			31,594	500	99,344	102,144	44,300	-
REVENUES			32,089	(450)	102,144	102,144	44,300	-
EXPENDITURES			31,594	500	99,344	102,144	44,300	-
TOTAL BUSINESS UNIT-12405 -DATCP Cost Share			(495)	950	(2,800)	-	-	-

12406 -Non-Metallic Mining								
REVENUES								
411100		General Property Taxes	(13,475)	(6,185)	(12,370)	(12,370)	(15,564)	-
432004		Non-Metallic Permit Fee	-	-	900	900	900	-
432005		Non-Metallic Annual Fee	10,540	-	10,475	10,475	13,040	-

Land & Water Conservation-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
474175		Highway Billed	2,035	-	1,925	1,925	2,410	-
REVENUES TOTAL			(900)	(6,185)	930	930	786	-
EXPENDITURES								
531311		Postage & Box Rent	69	35	50	50	70	-
531312		Office Supplies	-	-	50	50	50	-
531351		Gas/Diesel	60	-	60	60	80	-
532325		Registration	349	325	550	550	350	-
532335		Meals	-	32	40	40	40	-
532336		Lodging	-	196	180	180	196	-
OPERATING EXPENDITURES			478	587	930	930	786	-
EXPENDITURES TOTAL			478	587	930	930	786	-
REVENUES			(900)	(6,185)	930	930	786	-
EXPENDITURES			478	587	930	930	786	-
TOTAL BUSINESS UNIT-12406 -Non-Metallic Mining			1,378	6,772	-	-	-	-

12407 -Farmland Easement

REVENUES								
424001		Federal Grants	152,500	-	150,000	150,000	150,000	-
458003		Farmland Easement Fee	-	-	750	750	750	-
481001		Interest & Dividends	9,413	5,217	3,000	3,000	6,000	-
485200		Donations Restricted	10,000	-	-	-	-	-
699800		Resv Applied Capital	-	-	71,585	571,585	506,609	-
699999		Budgetary Fund Balance	-	-	(19,095)	(19,095)	-	-
REVENUES TOTAL			171,913	5,217	206,240	706,240	663,359	-
EXPENDITURES								
521219		Other Professional Serv	-	-	3,000	3,000	-	-
531311		Postage & Box Rent	16	13	20	20	20	-
531312		Office Supplies	17	-	20	20	20	-
531313		Printing & Duplicating	-	-	30	30	30	-
571005		Duplicating Allocation	-	6	12	12	-	-
594950		Operating Reserve	-	-	-	-	384,289	-
OPERATING EXPENDITURES			33	18	3,082	3,082	384,359	-
594816		Capital Conserve Easement	231,648	-	202,550	202,550	279,000	-
594960		Capital Reserve	-	-	609	500,609	-	-
CAPITAL OUTLAY EXPENDITURES			231,648	-	203,159	703,159	279,000	-
EXPENDITURES TOTAL			231,681	18	206,240	706,240	663,359	-
REVENUES			171,913	5,217	206,240	706,240	663,359	-
EXPENDITURES			231,681	18	206,240	706,240	663,359	-
TOTAL BUSINESS UNIT-12407 -Farmland Easement			59,768	(5,199)	0	(0)	-	-

12408 -County Farm

REVENUES								
411100		General Property Taxes	(96,455)	1,327	2,654	2,654	2,737	-
482003		County Farm Land Rent	93,468	-	-	-	-	-
REVENUES TOTAL			(2,988)	1,327	2,654	2,654	2,737	-
EXPENDITURES								
529170		Grounds Keeping Charges	423	-	654	654	737	-
535249		Sundry Repair	-	-	2,000	2,000	2,000	-
OPERATING EXPENDITURES			423	-	2,654	2,654	2,737	-
EXPENDITURES TOTAL			423	-	2,654	2,654	2,737	-
REVENUES			(2,988)	1,327	2,654	2,654	2,737	-
EXPENDITURES			423	-	2,654	2,654	2,737	-

Land & Water Conservation-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
TOTAL BUSINESS UNIT-12408 -County Farm			3,410	(1,327)	-	-	-	-
12409 -Farm Drainage Board								
REVENUES								
411100		General Property Taxes	10,000	5,000	10,000	10,000	10,000	-
REVENUES TOTAL			10,000	5,000	10,000	10,000	10,000	-
EXPENDITURES								
514151		Per Diem	4,160	1,105	4,450	4,450	4,450	-
521212		Legal	-	1,059	1,300	1,300	1,300	-
531312		Office Supplies	117	-	200	200	200	-
531313		Printing & Duplicating	-	-	100	100	100	-
531324		Membership Dues	100	-	100	100	100	-
531349		Other Operating Expenses	-	-	100	100	100	-
532325		Registration	40	-	100	100	100	-
532332		Mileage	1,998	213	2,150	2,150	2,150	-
591513		Drainage Board Insurance	1,385	1,385	1,500	1,500	1,500	-
OPERATING EXPENDITURES			7,800	3,761	10,000	10,000	10,000	-
EXPENDITURES TOTAL			7,800	3,761	10,000	10,000	10,000	-
REVENUES			10,000	5,000	10,000	10,000	10,000	-
EXPENDITURES			7,800	3,761	10,000	10,000	10,000	-
TOTAL BUSINESS UNIT-12409 -Farm Drainage Board			(2,200)	(1,239)	-	-	-	-
REVENUES			1,060,956	396,018	1,161,817	1,667,942	1,552,001	-
EXPENDITURES			1,027,209	331,395	1,160,142	1,667,942	1,552,001	-
TOTAL Land & Water Conservation DEPARTMENT			(33,747)	(64,623)	(1,675)	(0)	-	-

Emergency Management

DEPARTMENT MISSION

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

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Update Basic Comprehensive Emergency Management Plan	Update 18 Emergency Support Functions.	Highly Regarded Quality of Life 2.4	12/31/25
	Update Acronyms, legal basis, Emergency Operations phone list.		
	Complete and submit the EPCRA County Strategic Plan.		
	Complete the Local Emergency Planning Committee administrative requirements.		
	Complete required training/exercises.		
	Complete outreach campaigns		
	Participate in assisting municipalities with emergency and other comprehensive plans.		
	Submit an IPP with a minimum of 3 preparedness priorities, 2 core capabilities over a minimum of a 3-year plan.		
	Continue Regional Planning. Attend regular Emergency Management Meetings.		
Continue to apply for grant opportunities.			
Update Emergency Fuel Plan	Emergency fuel plan activation, operational coordination, and the movement, tracking, purchase, and delivery of fuel for vehicles and fixed facility generators during an emergency		Ongoing
Update Family Assistance Center Plan	Work with MIS in establishing a remote call center.		Ongoing
Disaster Assessment tools and training	To provide Jefferson County with a fast and accurate system of disaster assessment after an emergency or disaster.	Highly Regarded Quality of Life 2.4	Ongoing
Debris Management Plan	To provide citizens and municipalities a place to put the debris from an emergency or disaster until it can be processed and disposed of.	Highly Regarded Quality of Life 2.4	Ongoing
Begin establishment of Recovery Support Functions	To continue the process of response to recovery from an emergency or disaster.	Highly Regarded Quality of Life 2.4	Ongoing

Creation of a Volunteer and Donations Management Plan	Volunteer and donations management plans should be developed to prepare for an emergency. In the event of a major emergency, an influx of unaffiliated volunteers and unsolicited donations will hinder response operations unless planned for and managed effectively.	Highly Regarded Quality of Life 2.4	Ongoing
---	---	-------------------------------------	---------

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2023	2024	2025 (Est)
Update Comprehensive Emergency Management Plan and Corresponding Emergency Support Functions/Recovery Support Functions.	41	1/18/22	1/18/22
Update Hazardous Materials Facility Off-Site Plans.	13	12	12
Create new Hazardous Materials Facility Off-Site Plans.	1	1	1
Tabletop/Functional/Full Scale Exercises.	3	3	
Grant Applications (various projects).	4	3	3

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2025 fiscal year are as follows:

- Completed Plan of Work FFY2025 and received full grant funding award.
- Update and continue to follow the Integrated Preparedness Plan (IPP) for FFY25.
- Update Emergency Fuel Plan
- Continue improvements on the Family Assistance Center Plan
- Continue the plans for the completion of an operating Family Assistance Center.
- Continue the plans for a Debris Management Plan
- Creation of a Volunteer and Donations Management Plan
- Begin establishment of Recovery Support Functions.
- Develop and train a disaster assessment team.
- Attend Municipal, Town, and Village meetings to provide information and guidance.
- Continue with committees, taskforces, Boards, and Associations that help work with Emergency Management and Jefferson County.

DEPARTMENT ORGANIZATIONAL CHART

Emergency Management

Financial Summary

	2023	2024	2024	2025	Change from 2024	
	Actual	Estimate	Amended Budget	Budget	\$	%
Revenues						
Intergovernmental Revenues	223,184	80,827	101,827	73,389	(28,438)	-27.93%
Intergovernmental Charges	12	-	-	-	-	-
Misc. Revenue	8,970	-	-	-	-	-
Total Revenues	232,166	80,827	101,827	73,389	(28,438)	-27.93%
Expenditures						
Personnel Expenses	205,753	213,918	213,918	221,578	7,660	3.58%
Purchased Services	22,318	4,100	72,700	2,838	(69,862)	-96.10%
Operating Costs	30,172	17,650	14,650	11,241	(3,409)	-23.27%
Interdept. Charges	12,419	13,497	13,497	13,737	240	1.78%
Other Expenses	2,514	2,729	2,729	2,981	252	9.23%
Capital Items	11,441	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	284,617	251,894	317,494	252,375	(65,119)	-20.51%
Property Taxes	130,224	171,067	171,067	178,986	7,919	4.63%
Addition to (Use of) Fund Balance	77,773	-	(44,600)	-		

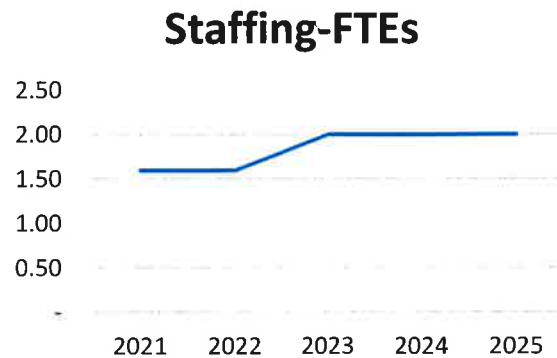
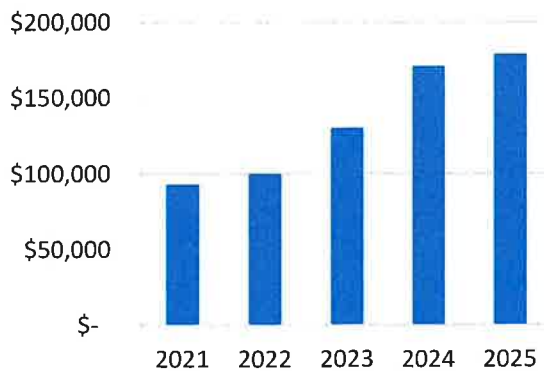
Summary Highlights:

The 2025 budget provides \$178,986 in tax levy, which is a \$7,919 increase in levy from the 2024 amended budget. This is primarily due to a decrease in EMPG awarded state aid. Decreases in purchased services are a result of closing the Flood Mitigation program.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Emergency Management-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
12001 -EMPG								
REVENUES								
411100		General Property Taxes	82,273	57,614	115,228	115,228	100,808	-
421001		State Aid	56,275	38,189	55,377	76,377	49,650	-
473016		Local Agency Reimbursement	6	-	-	-	-	-
REVENUES TOTAL			138,554	95,802	170,605	191,605	150,458	-
EXPENDITURES								
511110		Salary-Permanent Regular	78,291	40,907	82,768	82,768	86,637	-
511210		Wages-Regular	28,215	15,878	29,733	29,733	12,395	-
511220		Wages-Overtime	420	-	634	634	348	-
511330		Wages-Longevity Pay	300	-	174	174	300	-
SALARIES TOTAL			107,226	56,786	113,309	113,309	99,680	-
512141		Social Security	7,392	4,067	7,893	7,893	7,283	-
512142		Retirement (Employer)	7,094	3,815	7,832	7,832	6,844	-
512144		Health Insurance	20,118	9,195	18,688	18,688	16,590	-
512145		Life Insurance	91	48	88	88	89	-
512151		HSA Contribution	-	-	775	775	1,440	-
512153		HRA Contribution	1,600	-	-	-	-	-
512173		Dental Insurance	1,202	718	1,435	1,435	1,104	-
FRINGE TOTAL			37,498	17,842	36,711	36,711	33,351	-
TOTAL SALARIES AND FRINGES			144,724	74,627	150,020	150,020	133,031	-
521219		Other Professional Serv	3,587	2,700	4,000	28,000	2,838	-
529299		Purchase Care & Services	-	-	100	100	-	-
531243		Furniture & Furnishings	-	-	-	-	100	-
531303		Computer Equipmt & Software	1,424	-	-	-	-	-
531311		Postage & Box Rent	56	78	50	50	40	-
531312		Office Supplies	21	50	250	150	50	-
531313		Printing & Duplicating	649	48	100	100	160	-
531314		Small Items Of Equipment	446	-	200	200	100	-
531324		Membership Dues	130	72	175	175	97	-
531326		Advertising	-	275	-	-	-	-
531348		Educational Supplies	2,034	947	1,000	850	600	-
531351		Gas/Diesel	175	79	200	200	200	-
532325		Registration	375	275	225	225	450	-
532335		Meals	-	-	300	-	200	-
532336		Lodging	540	277	460	460	528	-
532350		Training Materials	2,000	-	1,000	-	500	-
533222		Electric	191	88	200	200	200	-
533225		Telephone & Fax	958	529	710	710	782	-
533228		Internet	469	128	-	-	-	-
533236		Wireless Internet	431	287	500	500	500	-
533237		Cable Television	781	131	900	450	240	-
535242		Maintain Machinery & Equip	414	218	200	(800)	372	-
535349		Other Supplies	1,089	-	1,000	1,000	500	-
571004		IP Telephony Allocation	2,283	1,144	2,288	2,288	2,423	-
571005		Duplicating Allocation	820	78	155	155	595	-
571009		MIS PC Group Allocation	2,632	1,479	2,958	2,958	3,294	-
571010		MIS Systems Grp Alloc(ISIS)	643	462	925	925	854	-
571020		Fleet Allocation	482	-	1,000	1,000	-	-
591519		Other Insurance	1,551	824	1,689	1,689	1,805	-
OPERATING EXPENDITURES			24,181	10,168	20,585	41,585	17,427	-
EXPENDITURES TOTAL			168,905	84,795	170,605	191,605	150,458	-
REVENUES			138,554	95,802	170,605	191,605	150,458	-
EXPENDITURES			168,905	84,795	170,605	191,605	150,458	-
TOTAL BUSINESS UNIT-12001 -EMPG			30,350	(11,007)	(0)	(0)	0	-

12002 -EPCRA

REVENUES								
411100		General Property Taxes	47,951	27,920	55,840	55,840	78,178	-
421001		State Aid	23,451	11,725	23,450	23,450	23,489	-
473016		Local Agency Reimbursement	6	-	-	-	-	-

Emergency Management-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
REVENUES TOTAL			71,408	39,645	79,290	79,290	101,667	-
EXPENDITURES								
511110		Salary-Permanent Regular	19,637	10,227	20,692	20,692	21,659	-
511210		Wages-Regular	28,215	15,879	29,733	29,733	49,579	-
511220		Wages-Overtime	420	-	634	634	1,393	-
511330		Wages-Longevity Pay	75	-	44	44	75	-
		SALARIES TOTAL	48,348	26,105	51,102	51,102	72,706	-
512141		Social Security	3,496	1,928	3,716	3,716	5,476	-
512142		Retirement (Employer)	3,081	1,698	3,415	3,415	4,720	-
512144		Health Insurance	5,030	2,299	4,672	4,672	4,148	-
512145		Life Insurance	28	15	27	27	33	-
512151		HSA Contribution	-	-	194	194	360	-
512153		HRA Contribution	400	-	-	-	-	-
512173		Dental Insurance	647	386	773	773	1,104	-
		FRINGE TOTAL	12,682	6,325	12,796	12,796	15,840	-
		TOTAL SALARIES AND FRINGES	61,030	32,431	63,898	63,898	88,547	-
521219		Other Professional Serv	2,787	-	-	-	-	-
531243		Furniture & Furnishings	-	-	-	-	100	-
531303		Computer Equipmt & Software	-	(114)	-	-	-	-
531311		Postage & Box Rent	-	-	10	10	10	-
531312		Office Supplies	19	50	250	250	50	-
531313		Printing & Duplicating	227	68	200	200	160	-
531314		Small Items Of Equipment	446	-	500	500	100	-
531321		Publication Of Legal Notice	54	57	50	50	57	-
531324		Membership Dues	50	-	175	175	25	-
531326		Advertising	-	100	-	-	-	-
531348		Educational Supplies	2,034	698	1,000	1,000	600	-
531351		Gas/Diesel	175	18	300	300	200	-
532325		Registration	375	275	225	225	450	-
532335		Meals	-	-	300	300	200	-
532336		Lodging	540	147	460	460	528	-
532350		Training Materials	2,000	1,000	1,000	1,000	500	-
533222		Electric	8	-	-	-	-	-
533225		Telephone & Fax	790	486	600	600	780	-
533228		Internet	469	128	450	450	-	-
533236		Wireless Internet	431	287	460	460	500	-
533237		Cable Television	781	131	1,000	1,000	240	-
535242		Maintain Machinery & Equip	414	218	200	200	372	-
535349		Other Supplies	877	-	1,000	1,000	500	-
571004		IP Telephony Allocation	2,283	1,144	2,288	2,288	2,423	-
571009		MIS PC Group Allocation	2,632	1,479	2,958	2,958	3,294	-
571010		MIS Systems Grp Alloc(ISIS)	643	462	925	925	854	-
591519		Other Insurance	963	531	1,040	1,040	1,177	-
		OPERATING EXPENDITURES	18,997	7,164	15,391	15,391	13,120	-
		EXPENDITURES TOTAL	80,027	39,595	79,290	79,290	101,667	-
		REVENUES	71,408	39,645	79,290	79,290	101,667	-
		EXPENDITURES	80,027	39,595	79,290	79,290	101,667	-
TOTAL BUSINESS UNIT-12002 -EPCRA			8,619	(50)	-	-	-	-

12003 -HMPG Flood Mitigation

REVENUES								
424001	20504	Federal Grants	17,072	17,072	-	-	-	-
424001	20505	Federal Grants	108,732	198,876	-	-	-	-
482002	20502	Rent Of County Property	(15)	-	-	-	-	-
482002	20503	Rent Of County Property	1,110	-	-	-	-	-
482002	20504	Rent Of County Property	7,875	-	-	-	-	-
REVENUES TOTAL			134,774	215,948	-	-	-	-
EXPENDITURES								
521219		Other Professional Serv	-	-	-	44,600	-	-
521219	20502	Other Professional Serv	341	-	-	-	-	-
521219	20503	Other Professional Serv	965	1,088	-	-	-	-

Emergency Management-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
521219	20504	Other Professional Serv	1,705	1,088	-	-	-	-
		OPERATING EXPENDITURES	3,010	2,175	-	44,600	-	-
594808		Capital Land	(319)	-	-	-	-	-
594808	20504	Capital Land	11,760	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	11,441	-	-	-	-	-
		EXPENDITURES TOTAL	14,452	2,175	-	44,600	-	-
		REVENUES	134,774	215,948	-	-	-	-
		EXPENDITURES	14,452	2,175	-	44,600	-	-
TOTAL BUSINESS UNIT-12003 -HMPG Flood Mitigation			(120,323)	(213,773)	-	44,600	-	-
12005 -EM Other Activity								
REVENUES								
421001		State Aid	12,935	-	-	-	-	-
421002		State Aid Sara Comp & Hazmat	-	1,085	2,000	2,000	250	-
REVENUES TOTAL			12,935	1,085	2,000	2,000	250	-
EXPENDITURES								
521219	20507	Other Professional Serv	12,935	-	-	-	-	-
531303		Computer Equipmt & Software	-	-	2,000	2,000	250	-
		OPERATING EXPENDITURES	12,935	-	2,000	2,000	250	-
EXPENDITURES TOTAL			12,935	-	2,000	2,000	250	-
REVENUES			12,935	1,085	2,000	2,000	250	-
EXPENDITURES			12,935	-	2,000	2,000	250	-
TOTAL BUSINESS UNIT-12005 -EM Other Activity			-	(1,085)	-	-	-	-
12006 -Hazmat Operations								
REVENUES								
421002		State Aid Sara Comp & Hazmat	4,719	-	-	-	-	-
REVENUES TOTAL			4,719	-	-	-	-	-
EXPENDITURES								
531314		Small Items Of Equipment	4,719	-	-	-	-	-
535242		Maintain Machinery & Equip	3,580	-	-	-	-	-
		OPERATING EXPENDITURES	8,300	-	-	-	-	-
EXPENDITURES TOTAL			8,300	-	-	-	-	-
REVENUES			4,719	-	-	-	-	-
EXPENDITURES			8,300	-	-	-	-	-
TOTAL BUSINESS UNIT-12006 -Hazmat Operations			3,580	-	-	-	-	-
REVENUES			362,391	352,481	251,895	272,895	252,375	-
EXPENDITURES			284,617	126,565	251,895	317,495	252,375	-
TOTAL Emergency Management DEPARTMENT			(77,773)	(225,916)	(0)	44,600	0	-

Health Department

DEPARTMENT MISSION

The mission of Jefferson County Health Department is to promote the health, safety, and well-being of all people in Jefferson County.

DEPARTMENT GOALS

Desired Results	Objectives- Specific Steps	Link to Strategic Plan	Completion Date
Ensure Department Divisions are aligned with Level I, Level II Level III Health Department Requirements.	Align Department Programs and services with the Essential Public Health Services framework. Public Health Accreditation Board (PHAB) accreditation. Determine staffing needs dependent upon the Foundational Public Health Services Workforce Calculator	-JCHD Strategic Plan Strategy 4, 4.1 -DHS 140 -DHS 139 -PHAB Standards -Chapter 250	Ongoing
Provide services that promote health and prevent morbidity & mortality from communicable & chronic disease.	Provide education and conduct follow-ups for all appropriate communicable disease cases. Conduct informational sessions to health care workers on current issues and trends in Communicable Disease. Conduct informational sessions to healthcare workers on communicable disease reporting requirements. Increase screenings for sexually transmitted infections (STI) by providing free testing to the community. Increase vaccinations for at-risk populations.	-Chapter 95 -JCHD Strategic Plan 4.2 -Ordinance 24 -Chapter 252 -Chapter 146 -Chapter 255 -State CD Grant Objectives -DHS 145 -DHS 146 -Jefferson County Strategic Plan Highly Regarded Quality of Life: Goals 1 and 2.	Ongoing

	Provide educational information to victims of animal bites and provide assurance that individuals are treated as appropriate.		
Significantly improve maternal and child health outcomes across relevant public health measures.	<p>Develop new relationships and maintain existing relationships with prenatal providers to increase PNCC and WIC referrals.</p> <p>Participate in community events to increase referrals, participation and enrollment in programs and services.</p> <p>Continue to maximize return on investment of PNCC Program including addition of Spanish Speaking group classes.</p> <p>Improve infant/child nutrition, increase chances of breastfeeding success by providing support, and decrease obesity by increasing physical activity for families.</p> <p>Serve as Headstart consultant for dietary and nursing needs.</p> <p>Successfully implement the Maternal Child Health (MCH) Grant and WIC grants.</p> <p>Continue to offer opportunities to improve social connectedness for families.</p> <p>Implement policy recommendations from the Child Death Review Team.</p>	<p>-JCHD Strategic Plan Strategy 4, 4.3</p> <p>-State WIC Grant Objectives</p> <p>-State MCH Grant Objectives</p> <p>-DHS 149</p> <p>-Chapter 253</p> <p>-DHS 116</p>	Ongoing
Reduce drug and alcohol misuse, with a focus on prevention among youth.	Participate in the Drug Free Communities (DFC) Coalition to provide prevention	-JCHD Strategic Plan Strategy 4; 4.4	Ongoing

	<p>education and increase access to services.</p> <p>Facilitate implementation of DFC Coalition's action plan as appropriate.</p> <p>Carry out 5 year plan for Drug Free Communities Grant.</p> <p>Increase number of youths directly involved in planning and implementing prevention strategies.</p> <p>Ensure access to Public Health Vending Machine.</p> <p>Offer Narcan and fentanyl test strips regularly to the community.</p> <p>Implement policy recommendations from Overdose Fatality Review Team.</p>	-DFC Logic model and Grant Requirements	
Maintain and improve clinical service delivery to underserved populations.	<p>Continue and promote public health clinic for pregnancy tests, TB skin tests, vaccination, TB and LTBI Treatment, Dental Varnishes, and well child checks as needed.</p> <p>Implement enhanced screening procedures for TB to at-risk populations.</p> <p>Promote 317, VFC, and VFA Vaccination program.</p> <p>Continue to develop the foundation for a Sexual Assault Nurse Examiner Program within Department</p>	<p>-JCHD Strategic Plan Strategy 4, 4.5</p> <p>-DHS 144</p> <p>-DHS 145</p> <p>-DHS 146</p> <p>-Chapter 255</p>	Ongoing
Reduce childhood lead exposure and poisoning.	<p>Conduct screenings for lead exposure.</p> <p>Conduct comprehensive follow-up when appropriate.</p>	<p>-JCHD Strategic Plan Strategy 4; 4.6</p> <p>-State Lead Prevention Block Grant</p>	Ongoing

	<p>Conduct a nurse home visit or environmental lead hazard investigation when appropriate.</p> <p>Provide education to providers, caregivers and community members on lead hazards and the importance of lead screenings.</p>	<p>-DHS 182</p> <p>-DHS 181</p> <p>-Chapter 17</p>	
<p>Build Public Health Emergency Preparedness (PHEP) competencies to at least 90% alignment with state-supported competency framework.</p>	<p>Complete PHEP action plan as developed and submitted to State entities.</p> <p>Maintain relationships with Emergency Preparedness stakeholders and conduct regular readiness checks.</p> <p>Conduct inhouse tabletop exercises to train staff on various competencies.</p> <p>Update emergency preparedness plans in alignment with best practices.</p> <p>Provide 24/7 contact for medical provider consultation and reporting requirements.</p> <p>Ensure staff, and community agencies are quantitatively fit tested, as necessary.</p>	<p>-JCHD Strategic Plan Strategy 4; 4.7</p> <p>-State Public Health Preparedness Grant</p> <p>-Public Health Preparedness Competencies</p> <p>-Chapter 166</p> <p>-Act 186</p>	Ongoing
<p>Advance administrative efficiency and staff supports using a data-driven framework.</p>	<p>Continue to refine Electronic Health record with MIS.</p> <p>Develop tool and process improvements for administrative efficiency and to support administrative staff.</p> <p>Streamline program data collection and reporting.</p> <p>Create performance management plan for all program areas.</p>	<p>-JCHD Strategic Plan Strategy 4; 4.8</p> <p>-DHS 140</p> <p>-Jefferson County Strategic Plan Transformative Government 2.1, 2.2, 2.4, 3.2, 4.2</p>	Ongoing

	Implement a plan to review internal policies and procedures.		
Assess environmental hazards in Jefferson County and address as appropriate.	<p>Conduct environmental health inspections as appropriate and in accordance with state statute and county ordinances.</p> <p>Improve surveillance of environmental health hazards, including air and water quality.</p> <p>Develop comprehensive resource list for environmental health hazard investigations.</p> <p>Continue working with partners to bring awareness to air and water quality across Jefferson County</p>	<p>-JCHD Strategic Plan Strategy 4; 4.9</p> <p>-Chapter 254</p> <p>-Ordinance 98-46</p> <p>-DHS 163</p> <p>-DHS 159</p> <p>- DHS 160</p> <p>-Chapter 95</p> <p>-Ordinance 24</p> <p>-Ordinance 2001-26</p> <p>-DHS 172</p> <p>-DHS 173</p> <p>-DHS 175</p> <p>-DHS 178</p> <p>-DHS 195</p> <p>-DHS 196</p> <p>-DHS 198</p> <p>-Jefferson County Strategic Plan Diverse House Opportunities 3.4</p> <p>-Jefferson County Strategic Plan Highly Regarded Quality of Life 2.3, 2.4, 2.5</p>	Ongoing
Develop a community health program in alignment with best practices, Foundational and Essential Public Health Services frameworks.	<p>Evaluate department-led coalitions to ensure key stakeholders are included and have opportunities to participate.</p> <p>Develop partnerships to address the social determinants of health such as housing, childcare, and transportation.</p> <p>Participate in the Community Health Assessment</p> <p>Continue to implement the Community Health Improvement Plan focusing on Housing, Childcare,</p>	<p>-JCHD Strategic Plan Strategy 4; 4.10</p> <p>-State Immunization Grant</p> <p>-DHS 140</p> <p>-Chapter 255</p> <p>-DHS 144</p> <p>-DHS 145</p> <p>-Jefferson County Strategic Plan Diverse Housing Opportunities 1.1, 2.3</p> <p>-Jefferson County Strategic Plan Highly Regarded Quality of life 1.2, 2.2</p> <p>-Jefferson County Strategic Plan Intentional Economic Growth 4.1, 3.3</p>	Ongoing

	<p>Transportation, and Mental Health.</p> <p>Provide vision and hearing screenings for schools in the county.</p> <p>Provide technical assistance for the required school and daycare immunization reports.</p> <p>Increase interactions with cross-sector agencies that may impact health such as zoning, parks, and schools.</p> <p>Continue to promote and provide safe sleep and car seat services in accordance with best practices.</p>		
<p>Assess and address health equity in all Divisions and Programs using formalized assessments and approaches.</p>	<p>Conduct an assessment of health equity focus in each Division and Program.</p> <p>Implement interventions to address health equity as a result of the assessments conducted.</p> <p>Ensure health equity is formally considered in partnerships and coalitions.</p> <p>Increase representation of underrepresented populations in coalitions, committees, and work groups.</p> <p>Ensure diversity, inclusivity and equity are reflected in public-facing materials.</p>	<p>-JCHD Strategic Plan Strategy 4; 4.11</p> <p>-DHS 140</p> <p>-Jefferson County Strategic Plan Transformative Government 4.3</p> <p>-Jefferson County Strategic Plan Highly Regarded Quality of Life 4.1</p>	<p>Ongoing</p>
<p>Strategically align Department Divisions and operations and create a culture of strategic orientation and quality improvement.</p>	<p>Continue to update department policies/procedures.</p> <p>Implement the CHIP and Develop the new CHA</p> <p>Implement the Department Strategic Plan completed in 2022.</p>	<p>-JCHD Strategic Plan Strategy 1. 1.3</p> <p>-Preventive Health & Health Services grant requirements.</p> <p>-Adm Code DHS 140</p> <p>-WI Stat 251</p> <p>-Jefferson County Strategic Plan Diverse Housing</p>	<p>Ongoing</p>

		Opportunities 1.1, 1.5, 2.1, 3.2, 3.3, 3.4 -Jefferson County Strategic Plan Highly Regarded Quality of Life Objectives 1.2, 1.3, 2.1, 2.2, 2.3	
--	--	---	--

PROGRAM EVALUATION

Access to & Linkage with Clinical Care Division Stats for 2023

# VFC Vaccinations Provided (exclude covid-19 and flu)	234
# VFA Vaccinations Provided (exclude covid-19 and flu)	78
Clinic Immunization Clients	173
Clinic Total Immunizations	387
# Of children aged 0-24 months receiving vaccinations	18
# Of children aged 3-5 years receiving vaccinations	16
# Of school age children 6-12 years receiving vaccinations	20
# Of adolescents 13-18 receiving vaccinations	58
# Of HPV vaccinations administered to females	15
# Of HPV Vaccinations administered to males	9
# Of Influenza vaccinations provided	382
# Of COVID-19 Vaccinations	49
Pregnancy Tests administered	5
TB Skin tests placed	116
TB skin tests read	107
Hearing Screenings Performed	370

# Of children re-screened	52
Number of Children Referred for Hearing Concern	9
Vision Screenings Performed	784
Number of Children Referred for Vision Concern	65
# Of Mobile Clinics	12
# Of Mobile Clinic Vaccinations	206
Fluoride Varnish Completed	1
Fluoride Varnish Contacts	1
Dental Referrals	53
# Of Mental Health Injections	101
# Of Vivitrol Injections	26
# Of Jail Immunizations Provided	3

Maternal Child & Family Health Statistics for 2023

PNCC Referrals	97
PNCC Clients	119
# of Provider Referrals	31
Number of home visits to at risk mothers and babies	103
PNCC Billable Services	159
TalkReadPlay Referrals	13
TalkReadPlay Visits	18
TalkReadPlay Clients	15

Breast Feeding Support Groups	14
Breast Feeding Support Group Attendees	24
Headstart CarePlans	28
School Consultations	26
Daycare Consultations	1
ASQ Screenings Completed	5
# of ASQs that required referral	0
Breast Feeding Support Visits Provided	10
Number of new baby letters sent	629
WIC Caseload Average	1105
WIC Breastfeeding Peer Support Contacts	1141

Chronic Disease and Injury Prevention

# Of car seats inspected by JCHD	89
# Of car seats provided	51
# People receiving a passenger safety education session	151
# Of incorrectly installed car seats upon inspection	23
# Of Fit Family Clients	558
# Of Fit Family Events	3
# Of safe sleep education sessions	25
# Of pack n plays provided	25

General Outreach & Education events	44
# Of Accidental Overdoses Reviewed	4
# Of Accidental Death of a child reviewed	5
# Of Jail Diet Analysis	0
In House Lead Screening	359
County Wide Blood Lead Level Screenings	645
Case Managed Blood Lead Level (>10ug/dl)	12
Case Managed Blood Lead Level (3.5-9ug/dl)	36
Lead Nurse Home Visit	6
# of DFC Youth Coalition Members	0

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

- Strategic Plan was approved in October of 2022 and will continue to guide direction for five years.
- Restructure of Department in early 2023 to align with the foundational areas of public health.
- Level III Department of Health Services 140 Review conducted in June of 2023.
- In 2024 the Jefferson County Drug Free Coalition will be applying for an additional five-year grant opportunity via competitive process. If awarded, the Department will continue to serve as its fiscal agent.

DEPARTMENT ORGANIZATIONAL CHART

Health Department

Financial Summary

	2023 Actual	2024 Estimate	2024		Change from 2024	
			Amended Budget	2025 Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	838,692	975,675	975,675	821,824	(153,851)	-15.77%
Public Charges	41,760	38,158	38,158	47,364	9,206	24.13%
Intergovernmental Charges	64,381	64,192	64,192	3,000	(61,192)	-95.33%
Misc. Revenues	23,020	7,000	7,500	17,000	9,500	126.67%
Other Financing Sources	-	59,511	80,389	-	(80,389)	-100.00%
Total Revenues	967,853	1,144,536	1,165,914	889,188	(276,726)	-23.73%
Expenditures						
Personnel Expenses	1,318,906	1,428,562	1,428,563	1,506,643	78,080	5.47%
Purchased Services	174,807	83,904	82,904	71,122	(11,782)	-14.21%
Operating Cost	210,759	481,861	479,167	224,263	(254,904)	-53.20%
Interdept. Charges	62,490	84,670	84,853	92,297	7,444	8.77%
Other Expenses	18,066	18,708	18,849	15,920	(2,929)	-15.54%
Other Financing Uses	-	-	-	-	-	-
Capital Items	-	-	9,945	-	(9,945)	-100.00%
Total Expenditures	1,785,028	2,097,705	2,104,281	1,910,245	(194,036)	-9.22%
Property Taxes	914,512	938,368	938,367	983,750	45,383	4.84%
Addition to (Use of) Fund Balance	97,337	(14,801)	-	(37,307)		

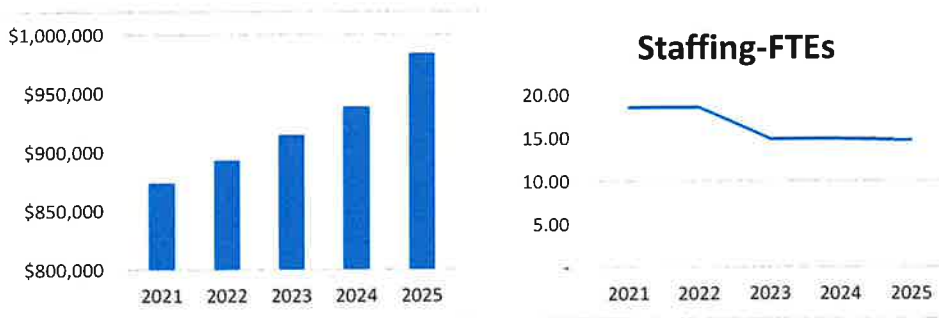
Summary Highlights:

The 2025 budget provides \$983,750 in tax levy, which is an increase of \$45,383 from the 2024 adopted budget. This is due to increases in wages and benefits. The conclusion of ARPA fund allocations towards various program expenses by the end of 2024 is the reason for decreases in intergovernmental revenues and operating costs.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
4101 -Public Health								
REVENUES								
421001		State Aid	17,886	-	53,500	25,800	3,910	-
455412		WIMCR	5,160	-	100	100	100	-
456001		Public Health Service	1,130	120	500	500	200	-
456012		Immunization Charges	8,510	2,444	10,000	10,000	10,000	-
456015		Contracted Services	1,305	60	-	-	2,000	-
456018		Lead Testing Charges	8,430	3,670	4,500	4,500	7,000	-
456019		Dental Varnishes Fee	13	187	50	50	300	-
456021		PNCC	12,337	4,035	10,000	10,000	12,000	-
474220		Immunizations Interdepartment	3,230	1,600	3,400	3,400	3,000	-
485200		Donations Restricted	5,705	1,198	-	500	10,000	-
486004		Miscellaneous Revenue	11,849	1,793	-	-	-	-
699700		Resv Applied Operating	-	-	-	1,601	918,186	-
REVENUES TOTAL			75,554	15,107	82,050	56,451	966,696	-
EXPENDITURES								
511110		Salary-Permanent Regular	256,911	161,239	276,181	276,181	311,562	-
511210		Wages-Regular	134,422	70,750	130,298	130,298	133,975	-
511220		Wages-Overtime	63	-	829	829	4,262	-
511330		Wages-Longevity Pay	750	-	711	711	711	-
SALARIES TOTAL			392,146	231,989	408,019	408,019	450,511	-
512141		Social Security	28,280	16,814	29,598	29,598	32,057	-
512142		Retirement (Employer)	25,993	14,547	28,859	28,859	31,106	-
512144		Health Insurance	101,057	45,573	96,953	96,953	90,795	-
512145		Life Insurance	118	59	109	109	123	-
512148		Unemployment Compensation	8,880	-	-	-	-	-
512151		HSA Contribution	-	-	4,182	4,182	8,034	-
512153		HRA Contribution	4,263	605	-	-	-	-
512173		Dental Insurance	4,003	2,641	5,139	5,139	5,391	-
FRINGE TOTAL			172,593	80,238	164,839	164,839	167,505	-
TOTAL SALARIES AND FRINGES			564,739	312,227	572,858	572,858	618,016	-
514151		Per Diem	650	195	650	650	440	-
521213		Accounting & Auditing	4,808	945	4,338	4,338	5,868	-
521219		Other Professional Serv	827	150	-	-	-	-
529160		Interpreter Fee	1,836	276	2,000	1,000	2,500	-
531298		United Parcel Service	772	187	688	688	800	-
531303		Computer Equipmt & Software	1,860	-	-	-	2,415	-
531311		Postage & Box Rent	1,089	598	1,000	1,000	1,200	-
531312		Office Supplies	1,080	641	1,500	1,500	2,000	-
531314		Small Items Of Equipment	8,499	1,967	5,089	4,589	12,195	-
531322		Subscriptions	6,460	3,998	710	710	6,632	-
531324		Membership Dues	791	830	600	600	700	-
531326		Advertising	1,175	202	1,000	1,000	1,000	-
531342		Chemical Lab & Medical Supp	9,477	1,986	13,000	7,000	20,000	-
531349		Other Operating Expenses	7,813	3,721	18,003	6,003	23,001	-
531351		Gas/Diesel	787	413	1,200	1,200	1,200	-
532325		Registration	6,826	203	3,400	2,200	10,675	-
532332		Mileage	495	52	200	200	200	-
532334		Commercial Travel	-	-	2,000	2,000	1,400	-
532335		Meals	1,291	329	1,200	1,200	1,000	-
532336		Lodging	1,766	-	5,100	5,100	2,600	-
532339		Other Travel & Tolls	12	20	-	-	-	-
533225		Telephone & Fax	3,486	1,689	4,000	4,000	4,000	-
533236		Wireless Internet	563	90	1,300	1,300	600	-
535247		Maintain Machinery & Equip	986	503	7,900	1,400	1,300	-
535247		Building Repair & Maint	32,958	16,667	33,333	33,333	32,958	-
535298		Medical Waste Collection	(42)	528	1,200	1,200	1,200	-
535352		Vehicle Parts & Repairs	450	-	1,000	1,000	1,000	-
571004		IP Telephony Allocation	3,805	1,686	3,373	3,373	2,678	-
571005		Duplicating Allocation	(3,411)	-	-	-	36	-
571009		MIS PC Group Allocation	37,904	25,143	50,286	50,286	49,416	-
571010		MIS Systems Grp Alloc(ISIS)	7,377	4,389	8,777	8,777	9,944	-
571020		Fleet Allocation	2,081	-	1,700	1,700	2,100	-
591519		Other Insurance	5,338	2,763	5,442	5,442	6,640	-
591519	40002	Other Insurance	6,089	3,769	6,100	6,100	4,033	-
594950		Operating Reserve	-	-	-	-	880,879	-
OPERATING EXPENDITURES			155,898	73,939	186,088	158,888	1,092,610	-

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES TOTAL			720,637	386,166	758,946	731,746	1,710,627	-
REVENUES			75,554	15,107	82,050	56,451	966,696	-
EXPENDITURES			720,637	386,166	758,946	731,746	1,710,627	-
TOTAL BUSINESS UNIT-4101 -Public Health			645,083	371,059	676,896	675,295	743,931	-

410101 -Public Health DFG Director

EXPENDITURES

511110	Salary-Permanent Regular	5,027	1,120	10,252	10,252	13,104	-
511220	Wages-Overtime	-	-	-	-	177	-
SALARIES TOTAL		5,027	1,120	10,252	10,252	13,281	-
512141	Social Security	357	79	735	735	949	-
512142	Retirement (Employer)	342	77	728	728	923	-
512144	Health Insurance	1,361	277	2,336	2,336	2,489	-
512145	Life Insurance	0	0	1	1	1	-
512151	HSA Contribution	-	-	97	97	216	-
512173	Dental Insurance	47	13	110	110	132	-
FRINGE TOTAL		2,107	447	4,007	4,007	4,709	-
TOTAL SALARIES AND FRINGES		7,134	1,567	14,259	14,259	17,991	-
EXPENDITURES TOTAL		7,134	1,567	14,259	14,259	17,991	-
EXPENDITURES		7,134	1,567	14,259	14,259	17,991	-
TOTAL BUSINESS UNIT-410101 -Public Health DFG Director		7,134	1,567	14,259	14,259	17,991	-

410103 -Public Health DFG Nursing

EXPENDITURES

511110	Salary-Permanent Regular	401	139	-	-	-	-
SALARIES TOTAL		401	139	-	-	-	-
512141	Social Security	30	10	-	-	-	-
512142	Retirement (Employer)	27	10	-	-	-	-
512144	Health Insurance	180	48	-	-	-	-
512145	Life Insurance	0	0	-	-	-	-
512173	Dental Insurance	8	2	-	-	-	-
FRINGE TOTAL		245	69	-	-	-	-
TOTAL SALARIES AND FRINGES		647	209	-	-	-	-
EXPENDITURES TOTAL		647	209	-	-	-	-
EXPENDITURES		647	209	-	-	-	-
TOTAL BUSINESS UNIT-410103 -Public Health DFG Nursing		647	209	-	-	-	-

410105 -Public Health DFG Admin

EXPENDITURES

511210	Wages-Regular	1,446	798	1,842	1,842	1,935	-
511220	Wages-Overtime	-	-	5	5	11	-
511330	Wages-Longevity Pay	-	-	11	11	11	-
SALARIES TOTAL		1,446	798	1,858	1,858	1,958	-
512141	Social Security	95	53	124	124	125	-
512142	Retirement (Employer)	98	55	132	132	136	-
512144	Health Insurance	642	311	701	701	622	-
512145	Life Insurance	1	0	1	1	1	-
512151	HSA Contribution	-	-	29	29	54	-
512153	HRA Contribution	48	-	-	-	-	-
512173	Dental Insurance	23	15	33	33	33	-
FRINGE TOTAL		907	434	1,019	1,019	971	-

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		TOTAL SALARIES AND FRINGES	2,353	1,232	2,877	2,877	2,929	-
		EXPENDITURES TOTAL	2,353	1,232	2,877	2,877	2,929	-
		EXPENDITURES	2,353	1,232	2,877	2,877	2,929	-
TOTAL BUSINESS UNIT-410105 -Public Health DFG Admin			2,353	1,232	2,877	2,877	2,929	-

410106 -Public Health MCH Match

EXPENDITURES

511110	Salary-Permanent Regular	38,920	8,042	9,058	9,058	27,454	-	
511210	Wages-Regular	1,012	455	1,623	1,623	1,659	-	
511220	Wages-Overtime	-	-	5	5	71	-	
511330	Wages-Longevity Pay	-	-	11	11	11	-	
	SALARIES TOTAL	39,932	8,497	10,698	10,698	29,196	-	
512141	Social Security	2,941	621	785	785	2,190	-	
512142	Retirement (Employer)	2,715	586	755	755	1,925	-	
512144	Health Insurance	4,433	1,399	1,794	1,794	1,790	-	
512145	Life Insurance	6	1	3	3	5	-	
512151	HSA Contribution	-	-	82	82	160	-	
512153	HRA Contribution	100	15	-	-	-	-	
512173	Dental Insurance	440	140	113	113	233	-	
	FRINGE TOTAL	10,635	2,761	3,533	3,533	6,302	-	
	TOTAL SALARIES AND FRINGES	50,568	11,258	14,231	14,231	35,498	-	
	EXPENDITURES TOTAL	50,568	11,258	14,231	14,231	35,498	-	
	EXPENDITURES	50,568	11,258	14,231	14,231	35,498	-	
TOTAL BUSINESS UNIT-410106 -Public Health MCH Match			50,568	11,258	14,231	14,231	35,498	-

4102 -MCH Consold Grant

REVENUES

421001	State Aid	16,155	2,698	16,155	16,155	21,939	-
	REVENUES TOTAL	16,155	2,698	16,155	16,155	21,939	-

EXPENDITURES

511110	Salary-Permanent Regular	18,763	5,807	11,383	11,383	24,210	-
511210	Wages-Regular	740	664	1,106	1,106	-	-
511220	Wages-Overtime	-	-	-	-	31	-
511330	Wages-Longevity Pay	-	-	3	3	-	-
	SALARIES TOTAL	19,503	6,471	12,492	12,492	24,240	-
512141	Social Security	1,446	479	923	923	1,833	-
512142	Retirement (Employer)	1,270	439	866	866	1,580	-
512144	Health Insurance	3,615	883	1,561	1,561	914	-
512145	Life Insurance	3	1	2	2	3	-
512151	HSA Contribution	-	-	73	73	81	-
512173	Dental Insurance	207	47	135	135	184	-
	FRINGE TOTAL	6,542	1,849	3,559	3,559	4,595	-
	TOTAL SALARIES AND FRINGES	26,044	8,321	16,051	16,051	28,835	-
529160	Interpreter Fee	-	-	100	100	-	-
531312	Office Supplies	-	-	100	100	-	-
531349	Other Operating Expenses	-	-	100	100	-	-
531351	Gas/Diesel	-	-	100	100	-	-
532325	Registration	156	215	300	300	140	-
532335	Meals	-	-	44	44	20	-
532336	Lodging	-	-	200	200	-	-
591519	Other Insurance	60	59	66	66	126	-
	OPERATING EXPENDITURES	216	274	1,010	1,010	286	-
	EXPENDITURES TOTAL	26,260	8,594	17,061	17,061	29,121	-

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
REVENUES			16,155	2,698	16,155	16,155	21,939	-
EXPENDITURES			26,260	8,594	17,061	17,061	29,121	-
TOTAL BUSINESS UNIT-4102 -MCH Consold Grant			10,105	5,896	906	906	7,182	-
4103 -CHHD Lead Conold Grant								
REVENUES								
421001	State Aid		6,403	3,202	6,403	6,403	6,403	-
REVENUES TOTAL			6,403	3,202	6,403	6,403	6,403	-
EXPENDITURES								
511110	Salary-Permanent Regular		12,707	8,402	15,909	15,909	25,513	-
511210	Wages-Regular		1,576	1,378	1,106	1,106	1,592	-
511220	Wages-Overtime		-	-	-	-	903	-
511330	Wages-Longevity Pay		-	-	3	3	3	-
SALARIES TOTAL			14,284	9,781	17,018	17,018	28,010	-
512141	Social Security		1,065	711	1,287	1,287	2,053	-
512142	Retirement (Employer)		842	675	1,123	1,123	1,943	-
512144	Health Insurance		1,085	1,261	563	563	3,243	-
512145	Life Insurance		2	1	2	2	4	-
512151	HSA Contribution		-	-	24	24	318	-
512153	HRA Contribution		-	10	-	-	-	-
512173	Dental Insurance		95	153	130	130	381	-
FRINGE TOTAL			3,088	2,812	3,130	3,130	7,941	-
TOTAL SALARIES AND FRINGES			17,372	12,593	20,148	20,148	35,951	-
591519	Other Insurance		100	80	110	110	172	-
OPERATING EXPENDITURES			100	80	110	110	172	-
EXPENDITURES TOTAL			17,472	12,673	20,258	20,258	36,123	-
REVENUES			6,403	3,202	6,403	6,403	6,403	-
EXPENDITURES			17,472	12,673	20,258	20,258	36,123	-
TOTAL BUSINESS UNIT-4103 -CHHD Lead Conold Grant			11,069	9,472	13,855	13,855	29,720	-
4104 -Immunization Consolid Grant								
REVENUES								
421001	State Aid		9,420	2,262	14,021	14,021	14,321	-
REVENUES TOTAL			9,420	2,262	14,021	14,021	14,321	-
EXPENDITURES								
511110	Salary-Permanent Regular		5,636	1,772	7,810	7,810	8,493	-
511210	Wages-Regular		847	1,108	360	360	383	-
511220	Wages-Overtime		-	-	-	-	36	-
SALARIES TOTAL			6,483	2,880	8,170	8,170	8,912	-
512141	Social Security		470	209	603	603	635	-
512142	Retirement (Employer)		441	199	580	580	619	-
512144	Health Insurance		1,613	857	2,432	2,432	2,158	-
512145	Life Insurance		1	0	1	1	1	-
512151	HSA Contribution		-	-	102	102	189	-
512173	Dental Insurance		79	34	116	116	116	-
FRINGE TOTAL			2,604	1,298	3,833	3,833	3,718	-
TOTAL SALARIES AND FRINGES			9,087	4,178	12,004	12,004	12,630	-
521219	Other Professional Serv		-	-	1,891	1,891	-	-
531326	Advertising		-	-	-	-	1,609	-
591519	Other Insurance		71	39	79	79	82	-
OPERATING EXPENDITURES			71	39	1,969	1,969	1,691	-
EXPENDITURES TOTAL			9,158	4,216	13,973	13,973	14,321	-

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		REVENUES	9,420	2,262	14,021	14,021	14,321	-
		EXPENDITURES	9,158	4,216	13,973	13,973	14,321	-
TOTAL BUSINESS UNIT-4104 -Immunization Consolid Gr			(262)	1,954	(48)	(48)	-	-

4105 -Routine Immz Comm Engagement

REVENUES								
421001	State Aid		-	-	-	-	40,000	-
REVENUES TOTAL			-	-	-	-	40,000	-
EXPENDITURES								
511210	Wages-Regular		-	-	-	-	39,999	-
511220	Wages-Overtime		-	-	-	-	1,649	-
SALARIES TOTAL			-	-	-	-	41,647	-
512141	Social Security		-	-	-	-	5,755	-
512142	Retirement (Employer)		-	-	-	-	5,695	-
512144	Health Insurance		-	-	-	-	12,443	-
512145	Life Insurance		-	-	-	-	10	-
512151	HSA Contribution		-	-	-	-	1,080	-
512173	Dental Insurance		-	-	-	-	662	-
FRINGE TOTAL			-	-	-	-	25,644	-
TOTAL SALARIES AND FRINGES			-	-	-	-	67,291	-
529160	Interpreter Fee		-	-	-	-	4,320	-
531342	Chemical Lab & Medical Supp		-	-	-	-	336	-
531349	Other Operating Expenses		-	-	-	-	364	-
OPERATING EXPENDITURES			-	-	-	-	5,020	-
EXPENDITURES TOTAL			-	-	-	-	72,311	-
REVENUES			-	-	-	-	40,000	-
EXPENDITURES			-	-	-	-	72,311	-
TOTAL BUSINESS UNIT-4105 -Routine Immz Comm Eng			-	-	-	-	32,311	-

4106 -Adult Immuniz VFA

REVENUES								
421001	State Aid		-	2,000	-	-	2,000	-
REVENUES TOTAL			-	2,000	-	-	2,000	-
EXPENDITURES								
511110	Salary-Permanent Regular		-	1,022	-	-	-	-
511210	Wages-Regular		-	928	-	-	-	-
SALARIES TOTAL			-	1,950	-	-	-	-
512141	Social Security		-	143	-	-	-	-
512142	Retirement (Employer)		-	135	-	-	-	-
512144	Health Insurance		-	551	-	-	-	-
512145	Life Insurance		-	0	-	-	-	-
512153	HRA Contribution		-	0	-	-	-	-
512173	Dental Insurance		-	34	-	-	-	-
FRINGE TOTAL			-	863	-	-	-	-
TOTAL SALARIES AND FRINGES			-	2,813	-	-	-	-
EXPENDITURES TOTAL			-	2,813	-	-	-	-
REVENUES			-	2,000	-	-	2,000	-
EXPENDITURES			-	2,813	-	-	-	-
TOTAL BUSINESS UNIT-4106 -Adult Immuniz VFA			-	813	-	-	(2,000)	-

4107 -Bioterrorism Preparedness

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
REVENUES								
421001	State Aid		33,253	4,406	55,701	55,701	57,332	-
REVENUES TOTAL			33,253	4,406	55,701	55,701	57,332	-
EXPENDITURES								
511110	Salary-Permanent Regular		2,104	2,456	4,353	4,353	6,209	-
512120	Wages-Regular		981	218	637	637	667	-
511220	Wages-Overtime		-	-	16	16	44	-
SALARIES TOTAL			3,085	2,674	5,005	5,005	6,919	-
512141	Social Security		226	196	375	375	497	-
512142	Retirement (Employer)		210	185	351	351	477	-
512144	Health Insurance		1,283	557	849	849	1,536	-
512145	Life Insurance		1	0	1	1	1	-
512151	HSA Contribution		-	-	39	39	135	-
512153	HRA Contribution		29	-	-	-	-	-
512173	Dental Insurance		28	54	60	60	93	-
FRINGE TOTAL			1,777	992	1,675	1,675	2,739	-
TOTAL SALARIES AND FRINGES			4,862	3,666	6,680	6,680	9,658	-
521219	Other Professional Serv		11,620	-	-	-	-	-
529160	Interpreter Fee		343	-	1,000	1,000	500	-
531312	Office Supplies		-	-	200	200	50	-
531314	Small Items Of Equipment		-	-	100	100	50	-
531324	Membership Dues		495	-	500	500	500	-
531342	Chemical Lab & Medical Supp		1,055	2,763	1,500	1,500	-	-
531349	Other Operating Expenses		-	693	1,000	1,000	1,000	-
532325	Registration		-	-	300	300	300	-
532336	Lodging		-	-	200	200	200	-
535242	Maintain Machinery & Equip		980	-	935	935	1,280	-
535247	Building Repair & Maint		875	500	500	500	875	-
535352	Vehicle Parts & Repairs		-	849	-	-	-	-
571010	MIS Systems Grp Alloc(ISIS)		249	-	333	333	60	-
591519	Other Insurance		317	-	349	349	380	-
OPERATING EXPENDITURES			15,935	4,804	6,917	6,917	5,195	-
EXPENDITURES TOTAL			20,796	8,471	13,598	13,598	14,853	-
REVENUES			33,253	4,406	55,701	55,701	57,332	-
EXPENDITURES			20,796	8,471	13,598	13,598	14,853	-
TOTAL BUSINESS UNIT-4107 -Bioterrorism Preparednes			(12,457)	4,065	(42,103)	(42,103)	(42,479)	-

410701 -Biot Preparedness Direct

EXPENDITURES								
511110	Salary-Permanent Regular		8,188	5,853	24,911	24,911	26,811	-
511220	Wages-Overtime		-	-	-	-	797	-
SALARIES TOTAL			8,188	5,853	24,911	24,911	27,608	-
512141	Social Security		590	420	1,811	1,811	2,004	-
512142	Retirement (Employer)		557	404	1,769	1,769	1,919	-
512144	Health Insurance		2,196	1,159	5,373	5,373	4,770	-
512145	Life Insurance		1	1	3	3	3	-
512151	HSA Contribution		-	-	223	223	414	-
512173	Dental Insurance		72	65	254	254	254	-
FRINGE TOTAL			3,416	2,049	9,432	9,432	9,364	-
TOTAL SALARIES AND FRINGES			11,604	7,902	34,343	34,343	36,972	-
EXPENDITURES TOTAL			11,604	7,902	34,343	34,343	36,972	-
EXPENDITURES			11,604	7,902	34,343	34,343	36,972	-
TOTAL BUSINESS UNIT-410701 -Biot Preparedness Direct			11,604	7,902	34,343	34,343	36,972	-

410702 -Biot Preparedness Superv

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES								
511110		Salary-Permanent Regular	986	266	7,738	7,738	5,197	-
511220		Wages-Overtime	-	-	-	-	2	-
		SALARIES TOTAL	986	266	7,738	7,738	5,199	-
512141		Social Security	70	19	546	546	366	-
512142		Retirement (Employer)	67	18	549	549	361	-
512144		Health Insurance	205	69	1,869	1,869	1,037	-
512151		HSA Contribution	-	-	78	78	90	-
512153		HRA Contribution	113	-	-	-	-	-
512173		Dental Insurance	10	5	88	88	55	-
		FRINGE TOTAL	465	111	3,130	3,130	1,910	-
		TOTAL SALARIES AND FRINGES	1,451	377	10,868	10,868	7,109	-
		EXPENDITURES TOTAL	1,451	377	10,868	10,868	7,109	-
		EXPENDITURES	1,451	377	10,868	10,868	7,109	-
TOTAL BUSINESS UNIT-410702 -Biot Preparedness Super			1,451	377	10,868	10,868	7,109	-

410716 -Bioterrorism Prep Carryover

REVENUES								
421001		State Aid	-	4,492	-	-	-	-
699700		Resv Applied Operating	-	-	-	6,076	-	-
		REVENUES TOTAL	-	4,492	-	6,076	-	-
EXPENDITURES								
531298		United Parcel Service	-	-	-	70	-	-
531314		Small Items Of Equipment	-	3,859	-	3,350	-	-
531342		Chemical Lab & Medical Supp	-	216	-	-	-	-
531349		Other Operating Expenses	-	1,164	-	1,776	-	-
535242		Maintain Machinery & Equip	-	493	-	555	-	-
571010		MIS Systems Grp Alloc(ISIS)	-	167	-	183	-	-
591519		Other Insurance	-	177	-	142	-	-
		OPERATING EXPENDITURES	-	6,076	-	6,076	-	-
		EXPENDITURES TOTAL	-	6,076	-	6,076	-	-
		REVENUES	-	4,492	-	6,076	-	-
		EXPENDITURES	-	6,076	-	6,076	-	-
TOTAL BUSINESS UNIT-410716 -Bioterrorism Prep Carryo			-	1,584	-	-	-	-

4108 -Prevention PHHS

REVENUES								
421001		State Aid	-	-	1,500	1,500	-	-
		REVENUES TOTAL	-	-	1,500	1,500	-	-
EXPENDITURES								
511110		Salary-Permanent Regular	-	-	1,083	1,083	-	-
		SALARIES TOTAL	-	-	1,083	1,083	-	-
512141		Social Security	-	-	79	79	-	-
512142		Retirement (Employer)	-	-	77	77	-	-
512144		Health Insurance	-	-	234	234	-	-
512145		Life Insurance	-	-	0	0	-	-
512151		HSA Contribution	-	-	10	10	-	-
512173		Dental Insurance	-	-	11	11	-	-
		FRINGE TOTAL	-	-	410	410	-	-
		TOTAL SALARIES AND FRINGES	-	-	1,493	1,493	-	-
		EXPENDITURES TOTAL	-	-	1,493	1,493	-	-

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
REVENUES			-	-	1,500	1,500	-	-
EXPENDITURES			-	-	1,493	1,493	-	-
TOTAL BUSINESS UNIT-4108 -Prevention PHHS			-	-	(7)	(7)	-	-
<hr/>								
4109 -TPCP WI WINS								
REVENUES								
421001		State Aid	-	-	-	-	9,009	-
REVENUES TOTAL			-	-	-	-	9,009	-
EXPENDITURES								
521219		Other Professional Serv	-	-	-	-	9,009	-
		OPERATING EXPENDITURES	-	-	-	-	9,009	-
EXPENDITURES TOTAL			-	-	-	-	9,009	-
REVENUES			-	-	-	-	9,009	-
EXPENDITURES			-	-	-	-	9,009	-
TOTAL BUSINESS UNIT-4109 -TPCP WI WINS			-	-	-	-	-	-
<hr/>								
4110 -Environmental Health								
EXPENDITURES								
529299		Purchase Care & Services	31,326	15,662	31,325	31,325	31,325	-
531312		Office Supplies	3,674	1,838	3,675	3,675	3,675	-
		OPERATING EXPENDITURES	35,000	17,500	35,000	35,000	35,000	-
EXPENDITURES TOTAL			35,000	17,500	35,000	35,000	35,000	-
EXPENDITURES			35,000	17,500	35,000	35,000	35,000	-
TOTAL BUSINESS UNIT-4110 -Environmental Health			35,000	17,500	35,000	35,000	35,000	-
<hr/>								
4111 -Mental Health Nursing								
REVENUES								
474008		Human Services	64,152	26,240	60,792	60,792	-	-
REVENUES TOTAL			64,152	26,240	60,792	60,792	-	-
EXPENDITURES								
511110		Salary-Permanent Regular	2,782	-	-	-	-	-
512120		Wages-Regular	36,189	19,922	38,191	38,191	-	-
511220		Wages-Overtime	2,244	937	969	969	-	-
		SALARIES TOTAL	41,215	20,859	39,160	39,160	-	-
512141		Social Security	3,020	1,514	2,919	2,919	-	-
512142		Retirement (Employer)	2,804	1,439	2,780	2,780	-	-
512144		Health Insurance	17,989	7,363	14,016	14,016	-	-
512145		Life Insurance	9	5	6	6	-	-
512151		HSA Contribution	-	-	581	581	-	-
512153		HRA Contribution	-	14	-	-	-	-
512173		Dental Insurance	631	346	662	662	-	-
		FRINGE TOTAL	24,453	10,680	20,965	20,965	-	-
TOTAL SALARIES AND FRINGES			65,668	31,540	60,125	60,125	-	-
531312		Office Supplies	64	-	-	-	-	-
531342		Chemical Lab & Medical Supp	1,549	180	-	-	-	-
591519		Other Insurance	356	185	393	393	-	-
		OPERATING EXPENDITURES	1,969	365	393	393	-	-
EXPENDITURES TOTAL			67,638	31,904	60,518	60,518	-	-
REVENUES			64,152	26,240	60,792	60,792	-	-
EXPENDITURES			67,638	31,904	60,518	60,518	-	-

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
TOTAL BUSINESS UNIT-4111 -Mental Health Nursing			3,486	5,665	(274)	(274)	-	-
4112 -Head Start								
REVENUES								
456017		Headstart Charges	4,875	2,145	13,008	13,008	13,605	-
REVENUES TOTAL			4,875	2,145	13,008	13,008	13,605	-
EXPENDITURES								
591519		Other Insurance	160	46	177	177	98	-
		OPERATING EXPENDITURES	160	46	177	177	98	-
EXPENDITURES TOTAL			160	46	177	177	98	-
REVENUES			4,875	2,145	13,008	13,008	13,605	-
EXPENDITURES			160	46	177	177	98	-
TOTAL BUSINESS UNIT-4112 -Head Start			(4,715)	(2,100)	(12,832)	(12,832)	(13,507)	-
411203 -Head Start Skilled Nurse								
EXPENDITURES								
511110		Salary-Permanent Regular	1,886	523	5,835	5,835	6,281	-
511220		Wages-Overtime	-	-	-	-	240	-
SALARIES TOTAL			1,886	523	5,835	5,835	6,522	-
512141		Social Security	138	38	430	430	481	-
512142		Retirement (Employer)	128	36	414	414	453	-
512144		Health Insurance	339	72	764	764	676	-
512145		Life Insurance	0	0	1	1	1	-
512151		HSA Contribution	-	-	39	39	68	-
512173		Dental Insurance	29	8	88	88	88	-
FRINGE TOTAL			634	154	1,737	1,737	1,768	-
TOTAL SALARIES AND FRINGES			2,520	677	7,572	7,572	8,290	-
EXPENDITURES TOTAL			2,520	677	7,572	7,572	8,290	-
EXPENDITURES			2,520	677	7,572	7,572	8,290	-
TOTAL BUSINESS UNIT-411203 -Head Start Skilled Nurse			2,520	677	7,572	7,572	8,290	-
411204 -Head Start Nutrition								
EXPENDITURES								
511110		Salary-Permanent Regular	260	53	878	878	918	-
511210		Wages-Regular	1,547	1,564	3,014	3,014	3,406	-
511220		Wages-Overtime	-	-	-	-	0	-
SALARIES TOTAL			1,807	1,617	3,892	3,892	4,324	-
512141		Social Security	133	123	274	274	321	-
512142		Retirement (Employer)	123	112	276	276	280	-
512144		Health Insurance	160	15	711	711	207	-
512145		Life Insurance	0	-	1	1	0	-
512151		HSA Contribution	-	-	34	34	18	-
512173		Dental Insurance	15	34	37	37	66	-
FRINGE TOTAL			431	284	1,333	1,333	893	-
TOTAL SALARIES AND FRINGES			2,237	1,900	5,225	5,225	5,217	-
EXPENDITURES TOTAL			2,237	1,900	5,225	5,225	5,217	-
EXPENDITURES			2,237	1,900	5,225	5,225	5,217	-
TOTAL BUSINESS UNIT-411204 -Head Start Nutrition			2,237	1,900	5,225	5,225	5,217	-

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
4114 -TB Dispensary								
REVENUES								
421001		State Aid	311	460	100	100	100	-
REVENUES TOTAL			311	460	100	100	100	-
EXPENDITURES								
529299		Purchase Care & Services	-	-	100	100	100	-
		OPERATING EXPENDITURES	-	-	100	100	100	-
EXPENDITURES TOTAL			-	-	100	100	100	-
REVENUES			311	460	100	100	100	-
EXPENDITURES			-	-	100	100	100	-
TOTAL BUSINESS UNIT-4114 -TB Dispensary			(311)	(460)	-	-	-	-
4115 -Tax Levy Other Finance								
REVENUES								
411100		General Property Taxes	914,512	469,184	938,368	938,368	983,750	-
REVENUES TOTAL			914,512	469,184	938,368	938,368	983,750	-
REVENUES			914,512	469,184	938,368	938,368	983,750	-
TOTAL BUSINESS UNIT-4115 -Tax Levy Other Finance			914,512	469,184	938,368	938,368	983,750	-
4116 -CPR								
REVENUES								
456009		Private Pay Personal Care	-	-	-	-	2,160	-
REVENUES TOTAL			-	-	-	-	2,160	-
REVENUES			-	-	-	-	2,160	-
TOTAL BUSINESS UNIT-4116 -CPR			-	-	-	-	2,160	-
4117 -PH Infrastructure Grant								
REVENUES								
421001		State Aid	-	-	-	-	75,910	-
REVENUES TOTAL			-	-	-	-	75,910	-
EXPENDITURES								
511110		Salary-Permanent Regular	-	-	-	-	55,088	-
511210		Wages-Regular	-	-	-	-	3,333	-
511220		Wages-Overtime	-	-	-	-	605	-
SALARIES TOTAL			-	-	-	-	59,026	-
512141		Social Security	-	-	-	-	4,412	-
512142		Retirement (Employer)	-	-	-	-	1,695	-
512144		Health Insurance	-	-	-	-	4,125	-
512145		Life Insurance	-	-	-	-	3	-
512151		HSA Contribution	-	-	-	-	372	-
512173		Dental Insurance	-	-	-	-	298	-
FRINGE TOTAL			-	-	-	-	10,906	-
TOTAL SALARIES AND FRINGES			-	-	-	-	69,932	-
521219		Other Professional Serv	-	-	-	-	5,000	-
531322		Subscriptions	-	-	-	-	979	-
OPERATING EXPENDITURES			-	-	-	-	5,979	-
EXPENDITURES TOTAL			-	-	-	-	75,910	-

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		REVENUES	-	-	-	-	75,910	-
		EXPENDITURES	-	-	-	-	75,910	-
TOTAL BUSINESS UNIT-4117 -PH Infrastructure Grant			-	-	-	-	0	-

4119 -PH Vending Machine Grant

REVENUES								
421001	State Aid		-	-	-	50,000	25,000	-
REVENUES TOTAL			-	-	-	50,000	25,000	-
EXPENDITURES								
531298	United Parcel Service		-	-	-	400	-	-
531342	Chemical Lab & Medical Supp		-	2,977	-	15,000	25,000	-
531349	Other Operating Expenses		-	-	-	12,655	-	-
535247	Building Repair & Maint		-	5,630	-	12,000	-	-
OPERATING EXPENDITURES			-	8,607	-	40,055	25,000	-
594810	Capital Equipment		-	9,945	-	9,945	-	-
CAPITAL OUTLAY EXPENDITURES			-	9,945	-	9,945	-	-
EXPENDITURES TOTAL			-	18,552	-	50,000	25,000	-
REVENUES			-	-	-	50,000	25,000	-
EXPENDITURES			-	18,552	-	50,000	25,000	-
TOTAL BUSINESS UNIT-4119 -PH Vending Machine Grant			-	18,552	-	-	-	-

4120 -Communicable Disease Prevent

REVENUES								
421001	State Aid		5,500	5,490	5,500	5,500	5,490	-
REVENUES TOTAL			5,500	5,490	5,500	5,500	5,490	-
EXPENDITURES								
511110	Salary-Permanent Regular		33,033	22,769	63,132	63,132	46,980	-
511210	Wages-Regular		888	150	1,273	1,273	1,333	-
511220	Wages-Overtime		-	-	32	32	328	-
SALARIES TOTAL			33,921	22,919	64,437	64,437	48,641	-
512141	Social Security		2,541	1,668	4,836	4,836	3,472	-
512142	Retirement (Employer)		2,308	1,581	4,575	4,575	3,381	-
512144	Health Insurance		5,440	6,600	8,877	8,877	11,837	-
512145	Life Insurance		4	3	7	7	6	-
512151	HSA Contribution		-	-	446	446	1,039	-
512173	Dental Insurance		283	343	653	653	696	-
FRINGE TOTAL			10,575	10,195	19,394	19,394	20,430	-
TOTAL SALARIES AND FRINGES			44,496	33,114	83,831	83,831	69,070	-
591519	Other Insurance		519	304	572	572	650	-
OPERATING EXPENDITURES			519	304	572	572	650	-
EXPENDITURES TOTAL			45,015	33,417	84,403	84,403	69,721	-
REVENUES			5,500	5,490	5,500	5,500	5,490	-
EXPENDITURES			45,015	33,417	84,403	84,403	69,721	-
TOTAL BUSINESS UNIT-4120 -Communicable Disease Pre			39,515	27,927	78,903	78,903	64,231	-

4121 -CCS Human Services

EXPENDITURES								
512144	Health Insurance		37	-	-	-	-	-
FRINGE TOTAL			37	-	-	-	-	-
EXPENDITURES TOTAL			37	-	-	-	-	-

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
----------------	---------	-------------	-------------	---------------------	----------------	--------------	------------	--------------

EXPENDITURES

37 - - - - -

TOTAL BUSINESS UNIT-4121 -CCS Human Services

37 - - - - -

4122 -Drug Free Communities Grant

REVENUES

424001	Federal Grants	120,219	57,908	125,000	125,000	125,000	-
699700	Resv Applied Operating	-	-	59,511	59,511	-	-

REVENUES TOTAL

120,219 57,908 184,511 184,511 125,000 -

EXPENDITURES

511110	Salary-Permanent Regular	25	-	-	-	-	-
511210	Wages-Regular	45,697	25,372	79,325	79,325	90,727	-
511220	Wages-Overtime	926	124	-	-	1,613	-
	SALARIES TOTAL	46,648	25,495	79,325	79,325	92,341	-

512141	Social Security	3,447	1,950	5,918	5,918	7,064	-
512142	Retirement (Employer)	2,623	1,759	4,125	4,125	4,339	-
512144	Health Insurance	4,766	-	9,556	9,556	-	-
512151	HSA Contribution	-	-	485	485	-	-
512173	Dental Insurance	110	-	516	516	-	-
	FRINGE TOTAL	10,946	3,710	20,599	20,599	11,403	-

TOTAL SALARIES AND FRINGES

57,594 29,205 99,925 99,925 103,744 -

521219	Other Professional Serv	20,600	3,375	36,125	36,125	3,000	-
529160	Interpreter Fee	-	-	-	-	2,500	-
531298	United Parcel Service	324	443	-	-	1,000	-
531303	Computer Equipmt & Software	300	-	-	-	-	-
531312	Office Supplies	168	-	-	-	-	-
531322	Subscriptions	35	242	-	-	576	-
531324	Membership Dues	300	350	300	300	350	-
531326	Advertising	25,576	6,200	17,143	17,143	2,500	-
531349	Other Operating Expenses	2,730	480	25,511	25,511	1,254	-
531351	Gas/Diesel	17	-	-	-	-	-
532325	Registration	8,215	11,475	1,255	1,255	3,740	-
532332	Mileage	46	-	50	50	80	-
532334	Commercial Travel	2,169	268	1,000	1,000	2,000	-
532335	Meals	455	139	460	460	650	-
532336	Lodging	2,389	1,870	1,700	1,700	2,706	-
532339	Other Travel & Tolls	70	137	-	-	100	-
591519	Other Insurance	738	374	814	814	800	-
	OPERATING EXPENDITURES	64,133	25,353	84,359	84,359	21,256	-

EXPENDITURES TOTAL

121,726 54,558 184,283 184,283 125,000 -

REVENUES

120,219 57,908 184,511 184,511 125,000 -

EXPENDITURES

121,726 54,558 184,283 184,283 125,000 -

TOTAL BUSINESS UNIT-4122 -Drug Free Communities G

1,508 (3,350) (228) (228) - -

4127 -COVID Immunization

EXPENDITURES

512144	Health Insurance	52	-	-	-	-	-
	FRINGE TOTAL	52	-	-	-	-	-

EXPENDITURES TOTAL

52 - - - - -

EXPENDITURES

52 - - - - -

TOTAL BUSINESS UNIT-4127 -COVID Immunization

52 - - - - -

4128 -American Rescue Plan Act

REVENUES

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
421001		State Aid	126,137	23,968	300,000	300,000	-	-
REVENUES TOTAL			126,137	23,968	300,000	300,000	-	-
EXPENDITURES								
511110		Salary-Permanent Regular	30,592	30,397	46,854	46,854	-	-
511210		Wages-Regular	7,920	399	3,183	3,183	-	-
511220		Wages-Overtime	-	-	81	81	-	-
SALARIES TOTAL			38,512	30,796	50,118	50,118	-	-
512141		Social Security	2,838	2,215	3,772	3,772	-	-
512142		Retirement (Employer)	2,270	2,125	1,215	1,215	-	-
512144		Health Insurance	7,033	7,374	4,672	4,672	-	-
512145		Life Insurance	4	4	2	2	-	-
512151		HSA Contribution	-	-	194	194	-	-
512153		HRA Contribution	328	1	-	-	-	-
512173		Dental Insurance	319	366	221	221	-	-
FRINGE TOTAL			12,791	12,085	10,075	10,075	-	-
TOTAL SALARIES AND FRINGES			51,303	42,881	60,193	60,193	-	-
521219		Other Professional Serv	64,771	4,383	-	-	-	-
531303		Computer Equipmt & Software	-	1,229	6,000	6,000	-	-
531314		Small Items Of Equipment	-	-	100,000	100,000	-	-
531322		Subscriptions	468	-	-	-	-	-
531326		Advertising	-	1,200	5,000	5,000	-	-
531342		Chemical Lab & Medical Supp	6,858	317	120,000	120,000	-	-
531349		Other Operating Expenses	-	123	7,285	7,285	-	-
532325		Registration	391	1,403	-	-	-	-
533225		Telephone & Fax	488	28	200	200	-	-
535242		Maintain Machinery & Equip	22	-	-	-	-	-
591519		Other Insurance	1,116	236	1,231	1,231	-	-
OPERATING EXPENDITURES			74,113	8,920	239,715	239,715	-	-
EXPENDITURES TOTAL			125,417	51,801	299,909	299,909	-	-
REVENUES			126,137	23,968	300,000	300,000	-	-
EXPENDITURES			125,417	51,801	299,909	299,909	-	-
TOTAL BUSINESS UNIT-4128 -American Rescue Plan Ac			(720)	27,833	(91)	(91)	-	-

4129 -PHEP Workforce Grant

REVENUES								
421001		State Aid	65,083	-	-	-	-	-
486004		Miscellaneous Revenue	360	-	-	-	-	-
REVENUES TOTAL			65,443	-	-	-	-	-
EXPENDITURES								
511110		Salary-Permanent Regular	21,747	-	-	-	-	-
511210		Wages-Regular	4,010	-	-	-	-	-
511220		Wages-Overtime	161	-	-	-	-	-
SALARIES TOTAL			25,918	-	-	-	-	-
512141		Social Security	1,880	-	-	-	-	-
512142		Retirement (Employer)	1,730	-	-	-	-	-
512144		Health Insurance	7,048	-	-	-	-	-
512145		Life Insurance	2	-	-	-	-	-
512173		Dental Insurance	427	-	-	-	-	-
FRINGE TOTAL			11,087	-	-	-	-	-
TOTAL SALARIES AND FRINGES			37,005	-	-	-	-	-
521219		Other Professional Serv	22,538	-	-	-	-	-
531303		Computer Equipmt & Software	3,375	-	-	-	-	-
532325		Registration	2,980	-	-	-	-	-
591519		Other Insurance	19	-	-	-	-	-
OPERATING EXPENDITURES			28,912	-	-	-	-	-
EXPENDITURES TOTAL			65,917	-	-	-	-	-

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		REVENUES	65,443	-	-	-	-	-
		EXPENDITURES	65,917	-	-	-	-	-
TOTAL BUSINESS UNIT-4129 -PHEP Workforce Grant			474	-	-	-	-	-

4130 -Overdose Fatality Review

REVENUES								
421001	State Aid		27,805	4,064	37,710	15,410	15,350	-
REVENUES TOTAL			27,805	4,064	37,710	15,410	15,350	-
EXPENDITURES								
511110	Salary-Permanent Regular		17,771	4,020	3,758	3,758	5,882	-
511210	Wages-Regular		1,398	445	-	-	-	-
511220	Wages-Overtime		-	-	-	-	35	-
SALARIES TOTAL			19,170	4,466	3,758	3,758	5,917	-
512141	Social Security		1,421	328	287	287	422	-
512142	Retirement (Employer)		1,240	308	239	239	411	-
512144	Health Insurance		4,037	1,202	-	-	1,452	-
512145	Life Insurance		3	1	0	0	1	-
512151	HSA Contribution		-	-	-	-	126	-
512173	Dental Insurance		146	50	26	26	77	-
FRINGE TOTAL			6,848	1,889	552	552	2,489	-
TOTAL SALARIES AND FRINGES			26,017	6,355	4,310	4,310	8,406	-
521219	Other Professional Serv		350	-	-	-	-	-
531303	Computer Equipmt & Software		98	-	200	200	-	-
531314	Small Items Of Equipment		1,078	-	2,443	443	-	-
531326	Advertising		-	-	1,000	700	5,000	-
531342	Chemical Lab & Medical Supp		842	-	-	-	-	-
531349	Other Operating Expenses		2,403	-	23,000	3,000	1,706	-
532325	Registration		8,438	-	1,300	1,300	200	-
532332	Mileage		-	-	50	50	-	-
532334	Commercial Travel		-	-	2,000	2,000	-	-
532335	Meals		119	-	600	600	-	-
532336	Lodging		409	-	2,400	2,400	-	-
591519	Other Insurance		369	18	407	407	38	-
OPERATING EXPENDITURES			14,105	18	33,400	11,100	6,944	-
EXPENDITURES TOTAL			40,122	6,372	37,710	15,410	15,350	-
REVENUES			27,805	4,064	37,710	15,410	15,350	-
EXPENDITURES			40,122	6,372	37,710	15,410	15,350	-
TOTAL BUSINESS UNIT-4130 -Overdose Fatality Review			12,317	2,308	(0)	(0)	-	-

4131 -Qualitative Data Grant

REVENUES								
421001	State Aid		20,495	3,691	21,600	21,600	7,830	-
REVENUES TOTAL			20,495	3,691	21,600	21,600	7,830	-
EXPENDITURES								
511110	Salary-Permanent Regular		4,894	1,812	40,701	40,701	5,223	-
511210	Wages-Regular		168	1,098	-	-	-	-
511220	Wages-Overtime		-	-	-	-	1	-
SALARIES TOTAL			5,062	2,909	40,701	40,701	5,224	-
512141	Social Security		376	213	3,089	3,089	370	-
512142	Retirement (Employer)		333	201	2,653	2,653	363	-
512144	Health Insurance		947	778	2,803	2,803	1,244	-
512145	Life Insurance		1	0	5	5	0	-
512151	HSA Contribution		-	-	116	116	108	-
512173	Dental Insurance		46	47	349	349	66	-
FRINGE TOTAL			1,703	1,238	9,016	9,016	2,152	-

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
TOTAL SALARIES AND FRINGES			6,765	4,148	49,717	49,717	7,376	-
521219		Other Professional Serv	11,025	-	-	-	-	-
531349		Other Operating Expenses	2,300	700	500	500	44	-
591519		Other Insurance	320	192	353	353	411	-
OPERATING EXPENDITURES			13,645	892	853	853	455	-
EXPENDITURES TOTAL			20,411	5,040	50,570	50,570	7,830	-
REVENUES			20,495	3,691	21,600	21,600	7,830	-
EXPENDITURES			20,411	5,040	50,570	50,570	7,830	-
TOTAL BUSINESS UNIT-4131 -Qualitative Data Grant			(84)	1,349	28,970	28,970	(0)	-

4132 -Drinking Water Grant

REVENUES								
421001		State Aid	10,800	-	-	-	-	-
699700		Resv Applied Operating	-	-	-	13,200	-	-
REVENUES TOTAL			10,800	-	-	13,200	-	-
EXPENDITURES								
511110		Salary-Permanent Regular	2,722	327	-	-	-	-
SALARIES TOTAL			2,722	327	-	-	-	-
512141		Social Security	202	24	-	-	-	-
512142		Retirement (Employer)	185	23	-	-	-	-
512144		Health Insurance	515	66	-	-	-	-
512145		Life Insurance	0	0	-	-	-	-
512173		Dental Insurance	29	6	-	-	-	-
FRINGE TOTAL			932	119	-	-	-	-
TOTAL SALARIES AND FRINGES			3,653	445	-	-	-	-
531311		Postage & Box Rent	104	36	150	150	-	-
531349		Other Operating Expenses	-	-	13,050	13,050	-	-
591519		Other Insurance	124	-	-	-	-	-
OPERATING EXPENDITURES			228	36	13,200	13,200	-	-
EXPENDITURES TOTAL			3,881	482	13,200	13,200	-	-
REVENUES			10,800	-	-	13,200	-	-
EXPENDITURES			3,881	482	13,200	13,200	-	-
TOTAL BUSINESS UNIT-4132 -Drinking Water Grant			(6,919)	482	13,200	-	-	-

4201 -WIC Grant Regular

REVENUES								
421001		State Aid	336,889	89,358	296,403	296,403	359,466	-
486004		Miscellaneous Revenue	5,106	1,868	7,000	7,000	7,000	-
REVENUES TOTAL			341,995	91,226	303,403	303,403	366,466	-
EXPENDITURES								
529160		Interpreter Fee	4,761	2,181	7,000	7,000	7,000	-
531349		Other Operating Expenses	275	-	-	-	-	-
OPERATING EXPENDITURES			5,036	2,181	7,000	7,000	7,000	-
EXPENDITURES TOTAL			5,036	2,181	7,000	7,000	7,000	-
REVENUES			341,995	91,226	303,403	303,403	366,466	-
EXPENDITURES			5,036	2,181	7,000	7,000	7,000	-
TOTAL BUSINESS UNIT-4201 -WIC Grant Regular			(336,959)	(89,044)	(296,403)	(296,403)	(359,466)	-

420101 -WIC Director

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES								
511110		Salary-Permanent Regular	1,268	728	1,083	1,083	1,166	-
511220		Wages-Overtime	-	-	-	-	35	-
		SALARIES TOTAL	1,268	728	1,083	1,083	1,200	-
512141		Social Security	91	52	79	79	87	-
512142		Retirement (Employer)	86	50	77	77	83	-
512144		Health Insurance	214	170	234	234	207	-
512145		Life Insurance	0	0	0	0	0	-
512151		HSA Contribution	-	-	10	10	18	-
512173		Dental Insurance	16	10	11	11	11	-
		FRINGE TOTAL	407	282	410	410	407	-
		TOTAL SALARIES AND FRINGES	1,676	1,010	1,493	1,493	1,608	-
		EXPENDITURES TOTAL	1,676	1,010	1,493	1,493	1,608	-
		EXPENDITURES	1,676	1,010	1,493	1,493	1,608	-
TOTAL BUSINESS UNIT-420101 -WIC Director			1,676	1,010	1,493	1,493	1,608	-

420102 -WIC Supervisor

EXPENDITURES								
511110		Salary-Permanent Regular	131	-	967	967	1,039	-
511220		Wages-Overtime	-	-	-	-	0	-
		SALARIES TOTAL	131	-	967	967	1,040	-
512141		Social Security	9	-	68	68	73	-
512142		Retirement (Employer)	9	-	69	69	72	-
512144		Health Insurance	39	-	234	234	207	-
512151		HSA Contribution	-	-	10	10	18	-
512173		Dental Insurance	3	-	11	11	11	-
		FRINGE TOTAL	60	-	391	391	382	-
		TOTAL SALARIES AND FRINGES	191	-	1,359	1,359	1,422	-
		EXPENDITURES TOTAL	191	-	1,359	1,359	1,422	-
		EXPENDITURES	191	-	1,359	1,359	1,422	-
TOTAL BUSINESS UNIT-420102 -WIC Supervisor			191	-	1,359	1,359	1,422	-

420104 -WIC Nutrition

EXPENDITURES								
511110		Salary-Permanent Regular	14,064	7,340	-	-	-	-
511210		Wages-Regular	18,597	8,883	-	-	-	-
511240		Wages-Temporary	374	-	-	-	-	-
		SALARIES TOTAL	33,035	16,223	-	-	-	-
512141		Social Security	2,274	1,121	-	-	-	-
512142		Retirement (Employer)	2,222	1,119	-	-	-	-
512144		Health Insurance	9,994	3,988	-	-	-	-
512145		Life Insurance	10	6	-	-	-	-
512153		HRA Contribution	-	163	-	-	-	-
512173		Dental Insurance	387	252	-	-	-	-
		FRINGE TOTAL	14,887	6,649	-	-	-	-
		TOTAL SALARIES AND FRINGES	47,922	22,871	-	-	-	-
535247		Building Repair & Maint	5,575	5,575	5,575	5,575	5,575	-
		OPERATING EXPENDITURES	5,575	5,575	5,575	5,575	5,575	-
		EXPENDITURES TOTAL	53,497	28,446	5,575	5,575	5,575	-
		EXPENDITURES	53,497	28,446	5,575	5,575	5,575	-
TOTAL BUSINESS UNIT-420104 -WIC Nutrition			53,497	28,446	5,575	5,575	5,575	-

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
420105 -WIC Admin								
EXPENDITURES								
511110		Salary-Permanent Regular	21,923	11,830	79,876	79,876	84,459	-
511210		Wages-Regular	20,614	11,614	135,153	135,153	145,952	-
511220		Wages-Overtime	13	-	10	10	96	-
511240		Wages-Temporary	226	-	-	-	-	-
511330		Wages-Longevity Pay	278	-	291	291	302	-
		SALARIES TOTAL	43,052	23,444	215,330	215,330	230,810	-
512141		Social Security	2,933	1,595	14,948	14,948	16,099	-
512142		Retirement (Employer)	2,668	1,437	15,288	15,288	15,691	-
512144		Health Insurance	13,324	6,422	60,894	60,894	47,028	-
512145		Life Insurance	15	9	54	54	53	-
512151		HSA Contribution	-	-	2,689	2,689	4,198	-
512153		HRA Contribution	523	37	-	-	-	-
512173		Dental Insurance	536	387	2,997	2,997	3,497	-
		FRINGE TOTAL	19,999	9,887	96,871	96,871	86,565	-
		TOTAL SALARIES AND FRINGES	63,051	33,331	312,201	312,201	317,374	-
529160		Interpreter Fee	3	-	-	-	-	-
531298		United Parcel Service	278	65	30	30	130	-
531303		Computer Equipmt & Software	-	-	-	-	805	-
531311		Postage & Box Rent	1,349	514	1,300	1,300	1,300	-
531312		Office Supplies	335	105	50	50	200	-
531313		Printing & Duplicating	47	-	-	-	-	-
531324		Membership Dues	-	-	100	100	-	-
531326		Advertising	121	-	160	160	-	-
531349		Other Operating Expenses	242	68	100	100	200	-
531351		Gas/Diesel	302	164	200	200	350	-
532325		Registration	-	1,257	690	690	690	-
532335		Meals	-	-	66	66	66	-
532336		Lodging	-	363	300	300	300	-
533225		Telephone & Fax	1,294	548	1,400	1,400	1,200	-
535242		Maintain Machinery & Equip	1,562	1,068	2,179	2,179	2,200	-
535247		Building Repair & Maint	5,575	5,575	5,575	5,575	5,575	-
571004		IP Telephony Allocation	761	301	602	602	638	-
571005		Duplicating Allocation	3,460	-	-	-	-	-
571009		MIS PC Group Allocation	7,370	8,135	16,269	16,269	18,119	-
571010		MIS Systems Grp Alloc(ISIS)	2,893	1,665	3,330	3,330	2,717	-
591519		Other Insurance	2,167	1,071	2,378	2,378	2,294	-
		OPERATING EXPENDITURES	27,758	20,898	34,729	34,729	36,784	-
		EXPENDITURES TOTAL	90,809	54,229	346,930	346,930	354,158	-
		EXPENDITURES	90,809	54,229	346,930	346,930	354,158	-
TOTAL BUSINESS UNIT-420105 -WIC Admin			90,809	54,229	346,930	346,930	354,158	-

420106 -WIC Client Services

EXPENDITURES								
511110		Salary-Permanent Regular	33,538	18,646	-	-	-	-
511210		Wages-Regular	74,854	40,292	-	-	-	-
511220		Wages-Overtime	209	-	-	-	-	-
511240		Wages-Temporary	1,863	-	-	-	-	-
		SALARIES TOTAL	110,465	58,938	-	-	-	-
512141		Social Security	7,692	4,118	-	-	-	-
512142		Retirement (Employer)	7,388	4,067	-	-	-	-
512144		Health Insurance	35,215	14,055	-	-	-	-
512145		Life Insurance	25	12	-	-	-	-
512153		HRA Contribution	-	518	-	-	-	-
512173		Dental Insurance	1,342	919	-	-	-	-
		FRINGE TOTAL	51,662	23,689	-	-	-	-
		TOTAL SALARIES AND FRINGES	162,127	82,627	-	-	-	-
531342		Chemical Lab & Medical Supp	5,165	1,009	675	675	2,000	-
535247		Building Repair & Maint	10,000	-	10,000	10,000	10,000	-

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		OPERATING EXPENDITURES	15,165	1,009	10,675	10,675	12,000	-
		EXPENDITURES TOTAL	177,292	83,636	10,675	10,675	12,000	-
		EXPENDITURES	177,292	83,636	10,675	10,675	12,000	-
TOTAL BUSINESS UNIT-420106 -WIC Client Services			177,292	83,636	10,675	10,675	12,000	-

420107 -WIC Immunization

EXPENDITURES								
511210		Wages-Regular	63	-	-	-	-	-
		SALARIES TOTAL	63	-	-	-	-	-
512141		Social Security	4	-	-	-	-	-
512142		Retirement (Employer)	4	-	-	-	-	-
512144		Health Insurance	36	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512173		Dental Insurance	2	-	-	-	-	-
		FRINGE TOTAL	47	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	110	-	-	-	-	-
		EXPENDITURES TOTAL	110	-	-	-	-	-
		EXPENDITURES	110	-	-	-	-	-
TOTAL BUSINESS UNIT-420107 -WIC Immunization			110	-	-	-	-	-

420108 -WIC Outreach

EXPENDITURES								
511110		Salary-Permanent Regular	675	158	-	-	-	-
511210		Wages-Regular	764	1,017	-	-	-	-
		SALARIES TOTAL	1,440	1,175	-	-	-	-
512141		Social Security	97	83	-	-	-	-
512142		Retirement (Employer)	98	81	-	-	-	-
512144		Health Insurance	533	333	-	-	-	-
512145		Life Insurance	0	0	-	-	-	-
512153		HRA Contribution	-	18	-	-	-	-
512173		Dental Insurance	24	22	-	-	-	-
		FRINGE TOTAL	753	538	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,193	1,713	-	-	-	-
		EXPENDITURES TOTAL	2,193	1,713	-	-	-	-
		EXPENDITURES	2,193	1,713	-	-	-	-
TOTAL BUSINESS UNIT-420108 -WIC Outreach			2,193	1,713	-	-	-	-

420109 -WIC Breastfeeding

EXPENDITURES								
511110		Salary-Permanent Regular	3,112	2,515	-	-	-	-
511210		Wages-Regular	5,616	4,262	-	-	-	-
511240		Wages-Temporary	31	-	-	-	-	-
		SALARIES TOTAL	8,759	6,777	-	-	-	-
512141		Social Security	611	481	-	-	-	-
512142		Retirement (Employer)	547	468	-	-	-	-
512144		Health Insurance	2,223	1,097	-	-	-	-
512145		Life Insurance	2	1	-	-	-	-
512153		HRA Contribution	-	78	-	-	-	-
512173		Dental Insurance	87	126	-	-	-	-
		FRINGE TOTAL	3,470	2,252	-	-	-	-
		TOTAL SALARIES AND FRINGES	12,229	9,029	-	-	-	-

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
535247		Building Repair & Maint	1,150	-	1,150	1,150	1,150	-
		OPERATING EXPENDITURES	1,150	-	1,150	1,150	1,150	-
		EXPENDITURES TOTAL	13,379	9,029	1,150	1,150	1,150	-
		EXPENDITURES	13,379	9,029	1,150	1,150	1,150	-
TOTAL BUSINESS UNIT-420109 -WIC Breastfeeding			13,379	9,029	1,150	1,150	1,150	-

4202 -WIC SNAP Nutr Ed Fit Family

REVENUES

421001	State Aid	19,015	4,422	19,682	19,682	21,682	-	
REVENUES TOTAL			19,015	4,422	19,682	19,682	21,682	-

EXPENDITURES

511110	Salary-Permanent Regular	4,441	2,220	4,389	4,389	4,590	-	
511210	Wages-Regular	4,940	3,302	5,530	5,530	7,932	-	
511220	Wages-Overtime	-	-	-	-	0	-	
511240	Wages-Temporary	499	-	-	-	-	-	
511330	Wages-Longevity Pay	-	-	15	15	18	-	
SALARIES TOTAL			9,880	5,522	9,933	9,933	12,541	-
512141	Social Security	688	387	684	684	880	-	
512142	Retirement (Employer)	638	381	705	705	842	-	
512144	Health Insurance	2,377	1,118	2,814	2,814	2,281	-	
512145	Life Insurance	2	2	3	3	3	-	
512151	HSA Contribution	-	-	121	121	198	-	
512153	HRA Contribution	-	42	-	-	-	-	
512173	Dental Insurance	116	68	136	136	199	-	
FRINGE TOTAL			3,821	1,998	4,464	4,464	4,403	-
TOTAL SALARIES AND FRINGES			13,701	7,520	14,397	14,397	16,944	-
529160	Interpreter Fee	-	-	25	25	-	-	
531298	United Parcel Service	83	50	55	55	100	-	
531311	Postage & Box Rent	414	427	500	500	1,000	-	
531312	Office Supplies	65	-	50	50	50	-	
531349	Other Operating Expenses	2,861	1,299	2,107	2,107	1,092	-	
532325	Registration	-	35	-	-	105	-	
532335	Meals	19	-	66	66	66	-	
532336	Lodging	-	-	300	300	300	-	
533225	Telephone & Fax	603	308	700	700	600	-	
535242	Maintain Machinery & Equip	147	73	225	225	225	-	
535247	Building Repair & Maint	1,200	1,200	1,200	1,200	1,200	-	
OPERATING EXPENDITURES			5,391	3,392	5,228	5,228	4,738	-
EXPENDITURES TOTAL			19,093	10,912	19,625	19,625	21,682	-
REVENUES			19,015	4,422	19,682	19,682	21,682	-
EXPENDITURES			19,093	10,912	19,625	19,625	21,682	-
TOTAL BUSINESS UNIT-4202 -WIC SNAP Nutr Ed Fit Family			78	6,490	(57)	(57)	0	-

4203 -WIC Peer Counselor

REVENUES

421001	State Aid	22,400	-	22,400	22,400	31,080	-
REVENUES TOTAL			22,400	-	22,400	31,080	-

EXPENDITURES

531311	Postage & Box Rent	22	-	-	-	-	-
531312	Office Supplies	-	4	25	25	25	-
531326	Advertising	-	175	-	-	-	-
531349	Other Operating Expenses	98	210	25	25	100	-
533225	Telephone & Fax	871	411	785	785	800	-
535247	Building Repair & Maint	500	-	500	500	500	-

Health 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	-	-	-	-	6,589	-
591519		Other Insurance	204	91	237	237	196	-
		OPERATING EXPENDITURES	1,694	891	1,572	1,572	8,210	-
		EXPENDITURES TOTAL	1,694	891	1,572	1,572	8,210	-
		REVENUES	22,400	-	22,400	22,400	31,080	-
		EXPENDITURES	1,694	891	1,572	1,572	8,210	-
TOTAL BUSINESS UNIT-4203 -WIC Peer Counselor			(20,706)	891	(20,828)	(20,828)	(22,870)	-

420304 -WIC Peer Nutrition

EXPENDITURES

511110		Salary-Permanent Regular	408	190	878	878	918	-
511210		Wages-Regular	3,119	3,289	2,412	2,412	2,043	-
511220		Wages-Overtime	-	-	-	-	0	-
		SALARIES TOTAL	3,527	3,478	3,289	3,289	2,962	-
512141		Social Security	254	263	231	231	217	-
512142		Retirement (Employer)	240	240	234	234	193	-
512144		Health Insurance	521	48	616	616	207	-
512145		Life Insurance	0	0	1	1	0	-
512151		HSA Contribution	-	-	29	29	18	-
512173		Dental Insurance	46	56	32	32	44	-
		FRINGE TOTAL	1,062	607	1,141	1,141	680	-
		TOTAL SALARIES AND FRINGES	4,589	4,085	4,431	4,431	3,642	-
		EXPENDITURES TOTAL	4,589	4,085	4,431	4,431	3,642	-
		EXPENDITURES	4,589	4,085	4,431	4,431	3,642	-
TOTAL BUSINESS UNIT-420304 -WIC Peer Nutrition			4,589	4,085	4,431	4,431	3,642	-

420309 -WIC Peer Breastfeeding

EXPENDITURES

511210		Wages-Regular	15,069	9,220	16,092	16,092	18,855	-
		SALARIES TOTAL	15,069	9,220	16,092	16,092	18,855	-
512141		Social Security	1,153	705	1,231	1,231	1,442	-
		FRINGE TOTAL	1,153	705	1,231	1,231	1,442	-
		TOTAL SALARIES AND FRINGES	16,222	9,925	17,323	17,323	20,298	-
		EXPENDITURES TOTAL	16,222	9,925	17,323	17,323	20,298	-
		EXPENDITURES	16,222	9,925	17,323	17,323	20,298	-
TOTAL BUSINESS UNIT-420309 -WIC Peer Breastfeeding			16,222	9,925	17,323	17,323	20,298	-

4204 -WIC Telehealth Grant

REVENUES

421001		State Aid	922	-	-	-	-	-
		REVENUES TOTAL	922	-	-	-	-	-

EXPENDITURES

511110		Salary-Permanent Regular	405	-	-	-	-	-
511210		Wages-Regular	246	-	-	-	-	-
		SALARIES TOTAL	651	-	-	-	-	-
512141		Social Security	44	-	-	-	-	-
512142		Retirement (Employer)	37	-	-	-	-	-
512144		Health Insurance	297	-	-	-	-	-
512145		Life Insurance	0	-	-	-	-	-
512173		Dental Insurance	7	-	-	-	-	-

Health Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		FRINGE TOTAL	385	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,036	-	-	-	-	-
		EXPENDITURES TOTAL	1,036	-	-	-	-	-
		REVENUES	922	-	-	-	-	-
		EXPENDITURES	1,036	-	-	-	-	-
		TOTAL BUSINESS UNIT-4204 -WIC Telehealth Grant	114	-	-	-	-	-
		REVENUES	1,885,366	722,964	2,082,904	2,104,282	2,791,124	-
		EXPENDITURES	1,785,028	879,860	2,097,706	2,104,282	2,791,124	-
		TOTAL Health Department DEPARTMENT	(100,338)	156,896	14,801	(0)	(0)	-

Parks

DEPARTMENT MISSION

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

DEPARTMENT GOALS

Desired results	Objectives and Specific Steps	Link to 2024 Strategic Plan	Completion Date
Increase access to bike trails and alternative transportation opportunities.	Complete Design, Engineering, and WisDOT evaluation for remainder of trail Interurban Bike Trail. Bid Doc for bidding in early 2025	Highly Regarded Quality of Life: Obj. 1.4, 3.2, 3.3	December 2024
	Complete Phase III Bridge 2024	Intentional Economic Growth: Obj. 1.2, 2.1, 4.4	November 2024
	Complete final section of Phase III Trail	Transformative Government: Obj. 4.1, 5.6	December 2025
	Update 2011 Jefferson County Bike and Pedestrian Plan to incorporate all new community infrastructure, bike lane improvements, Safe Routes to Schools, emerging bicycling trends, and refine designated intercommunity routes and priority corridors for future planning and grant writing.		December 2027
Continue to build and maintain resilient, high diversity ecosystems in our County Parks and other County Lands	Identify and design projects that increase biodiversity and improve ecosystem functions in all areas of the Park System.	Highly Regarded Quality of Life: Obj: 1.3, 2.4, 2.5 Transformative Government: Obj: 1.2, 3.3, 4.1	Ongoing
	Continue to train staff and volunteers in best management practices for restoration, forestry, invasive plant controls, seed collection and processing, native plant ID, Rx Fire, etc.		
	Ensure sufficient funds are allocated to our Natural Resources functions for the department to fulfill our goals and objectives.		

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

Increase volunteer hours on park and facility projects	Incorporate existing groups and organizations into our project plans and recruitment strategy.	Highly Regarded Quality of Life: Obj. 1.1, 1.4, 2.2,	2025
	Better utilize webpage for scheduling, social media channels for event promotion, and long-range planning for events.		
Enhance Marketing Efforts	Develop and implement an annual work plan for marketing including efforts to increase shelter rentals and revenues and promote all county recreational opportunities.	Highly Regarded Quality of Life: Obj. 1.1, 3.1, 3.2, 3.3, 3.4, 3.5	2025
	Work with JC Tourism Council to provide additional and updated recreation maps, brochures, and staffing resources for regional tourism promotion and recruitment events.		Ongoing
	Expand presence on social media to increase visibility for marketing, programs, and parks updates. Work with Zen City to develop social media content to maximize both user interest and feedback. Possible inclusion of multiple survey type posts to evaluate local discourse on certain project types, etc.		
Complete JC Flood Mitigation Property Management Plan	Complete a Jefferson County Flood Mitigation Plan that incorporates existing property utilization strategy as well as future acquisition strategies.	Highly Regarded Quality of Life: Obj. 2.4, 2.5	2025
Sufficiently staff and retain Jefferson County Parks Department Administration and Operations staff to meet existing and future needs.	Use planning and budgetary tools to evaluate staffing levels vs. need, and comparable internal and external wages to further discussions on wages and new positions.	Transformative Government: Obj. 1.1, 1.2, 2.1, 2.2,	2025
Continue to maintain a high standard for the maintenance, operation, and design of our system of Parks and Trails.	Continue to hire and train our skilled employees who are engaged in the department's mission, vision and values. Work to ensure resources are available to carry out responsibilities and expectations in the most efficient manner possible.	Highly Regarded Quality of Life: Obj. 1.1, 1.2, 1.4, 4.1, 4.2	Ongoing
Increase staff safety and efficiency through annual training programs, research	Maintain funding for training programs, target staff specific training identified in staff evaluations, continue to refine	Transformative Government:	Ongoing

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

PROGRAM EVALUATION

Program Name	Desired Result	Planning Tool Reference	Output Measures		
			2023	2024	2025
Bike Route Development and Maintenance	Complete Phase III of Interurban Trail.	2020 PROP, 2021 JC Comp Plan	4.7 miles of trail completed	Phase III Bridge Complete	3 miles of trail completed – Project Completed
Bike Route Development and Maintenance	Continue fundraising and Grant Writing efforts for Bike Trail Projects.	2020 PROP	1.48M in TAP Grant	\$140K RTP Korth Connection Trail	
Bike Route Development and Maintenance	Continue work on Mountain Bike trail projects at Glacial River Trail MTB Park and Upper Rock Lake County Park with park staff and volunteers.	2020 PROP	3 Miles MTB Trails	4.5 Miles of MTB Trails, 10K donated	Volunteer Maintenance and Trail Stewards Recruited
Community Events and Outreach	Work on multiple community outreach events with local Partners to promote outdoor education and community health.	2020 PROP	4 Events	4 Events	4 Events
Fundraising	Create targeting fundraising events with local partners to build JC Parks Endowment.	2020 PROP	3 Events	3 Events	3 Events
Education and Outreach	Host and Co-Host Park events promoting resources and education.	2020 PROP	3 events	3 events	3 Events
Marketing	Increase annual Shelter Rentals.	2020 PROP	163	170	180

Marketing	Expand targeted Social Media posts and Press Releases for event outreach, news, and parks education.	2020 PROP	52	52	52
County Parks - Flood Mitigation Properties	Complete Management Plan for current JC Flood Mitigation Properties and identify opportunities for lease, additional recreation, and other management objectives and costs.	2020 PROP, 2021 JC Comp Plan	Focused on lease opportunities on FMP Properties. Working to complete this by the end of the year.	RFP for Planning Process Completed	Begin developing Master Plan for current and future Flood Mitigation Properties
County Parks - Volunteer Recruitment and Management	Continue to maintain functional volunteer program on park, trail, and Natural Resource projects.	2020 PROP	250 Hours	300 Hours	300 Hours
Asset Inventory	Continue refining deployment of TYLER EAM program to capture costs and evaluate PM costs and intervals.	2020 PROP	Deploy tech	Refine tech	Deploy additional features
Parks Maintenance	Continue to provide safety training and monitor additional training needs.	2020 PROP	0 Lost Time Injuries	0 Lost Time Injuries	0 Lost Time Injuries

DEPARTMENT ORGANIZATIONAL CHART

Parks Department

Financial Summary

	2023 Actual	2024 Estimate	2024 Amended Budget	2025 Budget	Change from 2024 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	153,610	412,714	412,714	1,487,850	1,075,136	260.50%
Public Charges	77,643	63,764	63,764	82,050	18,286	28.68%
Intergovernmental Charges	69,204	91,794	91,794	74,235	(17,559)	-19.13%
Misc. Revenues	187,733	403,850	403,850	192,330	(211,520)	-52.38%
Other Financing Sources	-	726,731	1,073,973	602,792	(471,181)	-43.87%
Total Revenues	488,190	1,698,853	2,046,095	2,439,257	393,162	19.22%
Expenditures						
Personnel Expenses	744,732	814,907	814,907	891,050	76,143	9.34%
Purchased Services	65,411	134,900	134,900	89,980	(44,920)	-33.30%
Operating Costs	221,185	389,802	389,802	268,311	(121,491)	-31.17%
Interdept. Charges	23,201	33,084	33,084	37,266	4,182	12.64%
Other Expenses	20,063	21,581	21,581	23,921	2,340	10.84%
Capital Items	585,935	508,269	708,269	1,887,662	1,179,393	166.52%
Other Financing Uses	-	223,614	223,614	224,531	917	0.41%
Total Expenditures	1,660,527	2,126,157	2,326,157	3,422,721	1,096,564	47.14%
Property Taxes	951,287	1,038,305	1,038,305	983,464	(54,841)	-5.28%
Addition to (Use of) Fund Balance	(221,050)	611,001	758,243	-		

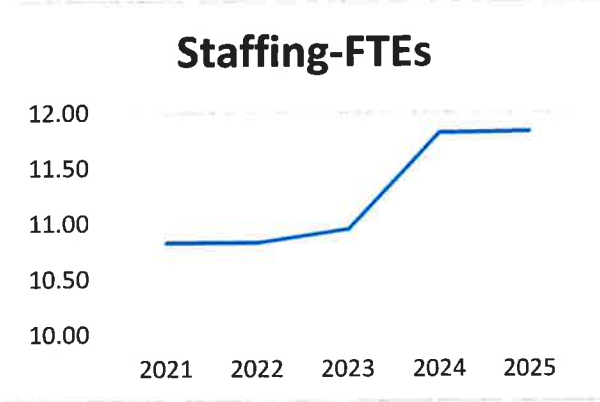
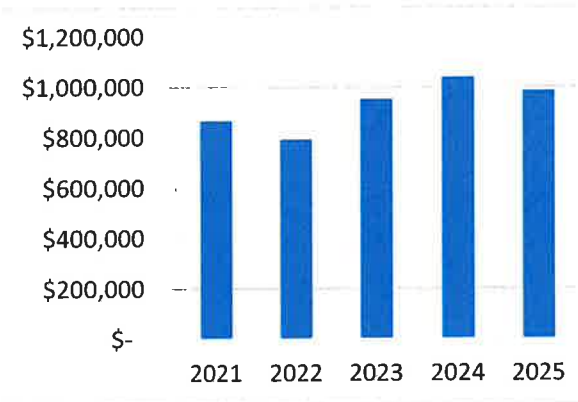
Summary Highlights:

The 2025 budget provides \$983,464 in tax levy, which is a \$54,841 decrease in levy from the 2024 budget. This is primarily due to decreased capital funding. The increase in intergovernmental revenue represents the receipt of a one-time federal Transportation Alternatives Program grant for the construction of Phase III of the Interurban Trail project (accounted for in capital items). Reserves in other financing sources are also being utilized for this project. Decreases in operating costs relate to decreases in expenses for ground improvements at the Garman Nature Preserve as well as Jefferson County Snowmobile Trails.

Summary of Capital Item Requests:

\$1,770,662	Interurban Trail Construction
100,000	Garman Restoration
<u>17,000</u>	Holzhueter State Park Parking Lot
\$1,887,662	Total

Summary of Property Tax Levy and FTEs



Parks Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
12801 -Parks Department								
REVENUES								
411100		General Property Taxes	918,396	505,234	1,010,467	1,010,467	956,247	-
421001		State Aid	-	-	2,500	2,500	-	-
457017		Park Shelter Rental Fees	1,294	47	17,000	17,000	17,000	-
457019		Park Shelter Deposits	(2,581)	3,327	-	-	-	-
457024		Camping Fees	-	-	1,600	1,600	1,600	-
457030		Credit Card Surcharge	1,873	1,087	2,000	2,000	-	-
482011		Rent Garden Plots	855	690	800	800	600	-
483001		Sale Of County Property	33,919	86	-	-	1,500	-
483002		Misc Sale/Material & Supply	-	-	56,000	56,000	-	-
484001		Insurance Recovery	3,011	-	-	-	-	-
485200		Donations Restricted	35,303	7,206	-	-	-	-
485200	28116	Donations Restricted	-	-	-	-	16,000	-
485200	28117	Donations Restricted	-	-	-	-	1,600	-
485200	28118	Donations Restricted	-	-	-	-	580	-
486004		Miscellaneous Revenue	449	19,676	-	-	-	-
699999		Budgetary Fund Balance	-	-	8,138	8,138	17,000	-
REVENUES TOTAL			992,517	537,353	1,098,505	1,098,505	1,012,127	-
EXPENDITURES								
511110		Salary-Permanent Regular	103,207	90,164	108,996	108,996	114,088	-
511210		Wages-Regular	395,937	187,211	424,950	424,950	475,424	-
511220		Wages-Overtime	3,691	1,601	5,303	5,303	4,764	-
511240		Wages-Temporary	20,329	7,723	-	-	-	-
511330		Wages-Longevity Pay	309	-	308	308	322	-
SALARIES TOTAL			523,473	286,699	539,556	539,556	594,597	-
512141		Social Security	38,463	20,781	39,909	39,909	42,569	-
512142		Retirement (Employer)	28,100	15,821	29,944	29,944	33,968	-
512144		Health Insurance	80,490	43,254	71,831	71,831	91,527	-
512145		Life Insurance	100	60	64	64	92	-
512146		Workers Compensation	9,409	1,103	-	-	-	-
512148		Unemployment Compensation	3,776	3,330	5,036	5,036	5,036	-
512151		HSA Contribution	-	-	3,949	3,949	8,148	-
512153		HRA Contribution	2,738	900	-	-	-	-
512173		Dental Insurance	4,935	3,249	5,780	5,780	7,196	-
FRINGE TOTAL			168,012	88,497	156,513	156,513	188,535	-
TOTAL SALARIES AND FRINGES			691,485	375,196	696,069	696,069	783,132	-
521219		Other Professional Serv	1,694	3,734	10,000	10,000	10,000	-
529170		Grounds Keeping Charges	-	33	-	-	-	-
531001		Credit Card Fees	4,742	3,526	4,700	4,700	-	-
531100		Permits Purchased	226	226	600	600	635	-
531302		Building & Maint Equipment	-	397	-	-	-	-
531303		Computer Equipmt & Software	3,317	98	3,200	3,200	3,070	-
531304		Noncapital Auto	124	-	-	-	-	-
531311		Postage & Box Rent	70	111	300	300	300	-
531312		Office Supplies	810	1,646	2,000	2,000	2,000	-
531313		Printing & Duplicating	363	277	1,500	1,500	1,200	-
531314		Small Items Of Equipment	13,406	1,780	6,400	6,400	6,400	-
531320		Safety Supplies	1,990	2,180	1,600	1,600	2,000	-
531324		Membership Dues	531	372	450	450	450	-
531326		Advertising	704	109	1,000	1,000	700	-
531346		Clothing & Uniform	850	1,843	900	900	1,400	-
531348		Educational Supplies	103	-	100	100	100	-
531351		Gas/Diesel	33,251	16,520	26,000	26,000	35,000	-
532325		Registration	1,890	1,267	2,300	2,300	2,550	-
532332		Mileage	511	14	500	500	500	-
532335		Meals	37	81	128	128	150	-
532336		Lodging	1,930	832	2,400	2,400	2,500	-
533222		Electric	10	99	3,700	3,700	3,700	-
533225		Telephone & Fax	2,184	1,044	2,800	2,800	2,300	-
533236		Wireless Internet	314	90	600	600	180	-
535232		Graveling	23	71	1,000	1,000	1,000	-
535242		Maintain Machinery & Equip	12,308	9,036	14,500	14,500	14,500	-
535245		Grounds Improvements	9,063	10,059	23,000	23,000	25,500	-
535247		Building Repair & Maint	17	7	4,000	4,000	4,000	-
535249		Sundry Repair	91	-	-	-	-	-
535297		Refuse Collection	3,327	1,893	2,700	2,700	3,800	-

Parks 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	5,468	2,591	5,500	5,500	5,500	-
535349		Other Supplies	5,225	2,541	14,000	14,000	14,000	-
535352		Vehicle Parts & Repairs	3,963	2,442	7,000	7,000	7,000	-
535360		Repair & Maintenance	134	-	-	-	-	-
536533		Equipment Rent & Lease	2,390	224	5,000	5,000	5,000	-
571004		IP Telephony Allocation	381	180	361	361	383	-
571005		Duplicating Allocation	381	216	432	432	276	-
571009		MIS PC Group Allocation	14,740	11,093	22,185	22,185	24,708	-
571010		MIS Systems Grp Alloc(ISIS)	5,729	3,528	7,056	7,056	8,029	-
591519		Other Insurance	12,074	6,327	13,024	13,024	23,164	-
		OPERATING EXPENDITURES	144,370	86,486	190,936	190,936	211,995	-
594808		Capital Land	8,501	-	-	-	-	-
594810		Capital Equipment	126,099	102,738	106,500	106,500	-	-
594811		Capital Automobiles	1,973	54,917	105,000	105,000	-	-
594821		Capital Improvement Land	-	-	-	-	17,000	-
		CAPITAL OUTLAY EXPENDITURES	136,573	157,655	211,500	211,500	17,000	-
		EXPENDITURES TOTAL	972,428	619,337	1,098,505	1,098,505	1,012,127	-
		REVENUES	992,517	537,353	1,098,505	1,098,505	1,012,127	-
		EXPENDITURES	972,428	619,337	1,098,505	1,098,505	1,012,127	-
TOTAL BUSINESS UNIT-12801 -Parks Department			(20,090)	81,984	-	-	0	-

12802 -Carol Liddle Fund

REVENUES								
481099		Capital Interest & Dividends	4,525	2,508	-	-	-	-
699800		Resv Applied Capital	-	-	64,527	64,527	-	-
		REVENUES TOTAL	4,525	2,508	64,527	64,527	-	-
EXPENDITURES								
594960		Capital Reserve	-	-	64,527	64,527	-	-
		CAPITAL OUTLAY EXPENDITURES	-	-	64,527	64,527	-	-
		EXPENDITURES TOTAL	-	-	64,527	64,527	-	-
		REVENUES	4,525	2,508	64,527	64,527	-	-
		EXPENDITURES	-	-	64,527	64,527	-	-
TOTAL BUSINESS UNIT-12802 -Carol Liddle Fund			(4,525)	(2,508)	-	-	-	-

12803 -Carlin Weid Park Trust

REVENUES								
411100		General Property Taxes	-	61	122	122	-	-
457017		Park Shelter Rental Fees	673	488	-	-	-	-
481001		Interest & Dividends	-	279	-	-	-	-
485200		Donations Restricted	277	8	-	-	-	-
699700		Resv Applied Operating	-	-	4,330	4,330	-	-
		REVENUES TOTAL	950	836	4,452	4,452	-	-
EXPENDITURES								
512144		Health Insurance	93	-	-	-	-	-
		FRINGE TOTAL	93	-	-	-	-	-
521219		Other Professional Serv	787	-	-	-	-	-
533222		Electric	335	154	-	-	-	-
591519		Other Insurance	114	62	122	122	-	-
594950		Operating Reserve	-	-	4,330	4,330	-	-
		OPERATING EXPENDITURES	1,236	216	4,452	4,452	-	-
		EXPENDITURES TOTAL	1,329	216	4,452	4,452	-	-
		REVENUES	950	836	4,452	4,452	-	-
		EXPENDITURES	1,329	216	4,452	4,452	-	-

Parks Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
TOTAL BUSINESS UNIT-12803 -Carlin Weld Park Trust			379	(619)	-	-	-	-
12804 -Korth Park Development								
REVENUES								
411100		General Property Taxes	-	223	445	445	-	-
457017		Park Shelter Rental Fees	12,412	9,204	-	-	10,000	-
457019		Park Shelter Deposits	4,200	3,500	-	-	-	-
485200		Donations Restricted	60	2,000	-	-	-	-
699700		Resv Applied Operating	-	-	-	147,242	-	-
REVENUES TOTAL			16,671	14,927	445	147,688	10,000	-
EXPENDITURES								
512144		Health Insurance	174	-	-	-	-	-
		FRINGE TOTAL	174	-	-	-	-	-
521219		Other Professional Serv	671	-	-	-	-	-
533222		Electric	532	191	-	-	-	-
535245		Grounds Improvements	655	2,735	-	-	10,000	-
535247		Building Repair & Maint	329	-	-	-	-	-
535349		Other Supplies	52	-	-	-	-	-
535360		Repair & Maintenance	135	-	-	-	-	-
536533		Equipment Rent & Lease	972	496	-	-	-	-
591519		Other Insurance	416	226	445	445	-	-
		OPERATING EXPENDITURES	3,762	3,648	445	445	10,000	-
594808		Capital Land	-	-	127,242	127,242	-	-
594822		Capital Improvement Building	-	-	20,000	20,000	-	-
		CAPITAL OUTLAY EXPENDITURES	-	-	147,242	147,242	-	-
EXPENDITURES TOTAL			3,936	3,648	147,688	147,688	10,000	-
REVENUES			16,671	14,927	445	147,688	10,000	-
EXPENDITURES			3,936	3,648	147,688	147,688	10,000	-
TOTAL BUSINESS UNIT-12804 -Korth Park Development			(12,735)	(11,279)	147,242	(0)	-	-

12805 -Carnes Park Development

REVENUES								
421001		State Aid	5,000	-	394	394	2,500	-
457017		Park Shelter Rental Fees	2,028	1,659	-	-	-	-
457019		Park Shelter Deposits	300	-	-	-	-	-
457024		Camping Fees	1,185	837	-	-	-	-
482002		Rent Of County Property	17,050	8,525	17,050	17,050	17,050	-
485200		Donations Restricted	164	137	-	-	-	-
485200	28155	Donations Restricted	950	-	-	-	-	-
699700		Resv Applied Operating	-	-	182,293	182,293	182,293	-
699700	28151	Resv Applied Operating	-	-	5,000	5,000	5,000	-
699700	28152	Resv Applied Operating	-	-	1,050	1,050	1,050	-
699700	28153	Resv Applied Operating	-	-	10,000	10,000	10,000	-
699700	28154	Resv Applied Operating	-	-	10,000	10,000	10,000	-
699700	28155	Resv Applied Operating	-	-	881	881	881	-
699700	28156	Resv Applied Operating	-	-	22,436	22,436	22,436	-
REVENUES TOTAL			26,677	11,158	249,104	249,104	251,210	-
EXPENDITURES								
511210		Wages-Regular	-	-	15,600	15,600	15,600	-
511220		Wages-Overtime	-	99	-	-	-	-
511240		Wages-Temporary	-	6,755	-	-	-	-
		SALARIES TOTAL	-	6,854	15,600	15,600	15,600	-
512141		Social Security	-	524	1,193	1,193	1,193	-
512144		Health Insurance	192	-	-	-	-	-
		FRINGE TOTAL	192	524	1,193	1,193	1,193	-
TOTAL SALARIES AND FRINGES			192	7,378	16,793	16,793	16,793	-

Parks Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
521219		Other Professional Serv	3,524	-	-	-	10,000	-
531100		Permits Purchased	205	205	-	-	-	-
531326		Advertising	78	-	-	-	-	-
533222		Electric	698	284	-	-	-	-
535245		Grounds Improvements	4,242	-	-	-	2,000	-
535245	28155	Grounds Improvements	1,269	-	-	-	-	-
535247		Building Repair & Maint	28	-	-	-	-	-
535349		Other Supplies	667	-	-	-	-	-
536533		Equipment Rent & Lease	1,912	840	-	-	-	-
591519		Other Insurance	608	404	651	651	-	-
594950		Operating Reserve	-	-	152,293	152,293	173,049	-
594950	28151	Operating Reserve	-	-	5,000	5,000	5,000	-
594950	28152	Operating Reserve	-	-	1,050	1,050	1,050	-
594950	28153	Operating Reserve	-	-	10,000	10,000	10,000	-
594950	28154	Operating Reserve	-	-	10,000	10,000	10,000	-
594950	28155	Operating Reserve	-	-	881	881	881	-
594950	28156	Operating Reserve	-	-	22,436	22,436	22,436	-
		OPERATING EXPENDITURES	13,231	1,733	202,311	202,311	234,416	-
594821		Capital Improvement Land	62,689	-	30,000	30,000	-	-
		CAPITAL OUTLAY EXPENDITURES	62,689	-	30,000	30,000	-	-
		EXPENDITURES TOTAL	76,112	9,111	249,104	249,104	251,210	-
		REVENUES	26,677	11,158	249,104	249,104	251,210	-
		EXPENDITURES	76,112	9,111	249,104	249,104	251,210	-
TOTAL BUSINESS UNIT-12805 -Carnes Park Developmen			49,435	(2,047)	-	-	-	-

12806 -Parks Building

REVENUES

411100	General Property Taxes	23,727	12,909	25,818	25,818	25,128	-
699999	Budgetary Fund Balance	-	-	-	200,000	-	-

REVENUES TOTAL

23,727	12,909	25,818	225,818	25,128	-
---------------	---------------	---------------	----------------	---------------	----------

EXPENDITURES

512144	Health Insurance	823	-	-	-	-	-
	FRINGE TOTAL	823	-	-	-	-	-

521219	Other Professional Serv	411	-	550	550	550	-
531302	Building & Maint Equipment	-	68	2,000	2,000	2,000	-
531314	Small Items Of Equipment	5,010	-	3,200	3,200	4,200	-
531351	Gas/Diesel	678	-	2,000	2,000	2,000	-
533221	Water	1,068	454	1,100	1,100	1,100	-
533222	Electric	5,024	2,145	5,200	5,200	5,200	-
533223	Sewer	1,092	463	1,200	1,200	1,200	-
533224	Natural Gas	938	396	1,000	1,000	1,000	-
533235	Storm Water Utility	821	363	800	800	820	-
533236	Wireless Internet	1,760	890	1,400	1,400	1,800	-
535232	Graveling	-	490	-	-	-	-
535242	Maintain Machinery & Equip	(340)	119	1,500	1,500	1,500	-
535245	Grounds Improvements	35	300	-	-	-	-
535246	Building Service & Maint	2,954	306	1,000	1,000	500	-
535247	Building Repair & Maint	2,102	1,419	2,000	2,000	2,500	-
535249	Sundry Repair	-	162	-	-	-	-
535344	Household & Janitorial Supp	145	-	-	-	-	-
535349	Other Supplies	231	150	-	-	-	-
591519	Other Insurance	2,679	1,783	2,868	2,868	758	-
	OPERATING EXPENDITURES	24,605	9,507	25,818	25,818	25,128	-

594822	Capital Improvement Building	-	-	-	200,000	-	-
	CAPITAL OUTLAY EXPENDITURES	-	-	-	200,000	-	-

25,428	9,507	25,818	225,818	25,128	-
---------------	--------------	---------------	----------------	---------------	----------

23,727	12,909	25,818	225,818	25,128	-
25,428	9,507	25,818	225,818	25,128	-

TOTAL BUSINESS UNIT-12806 -Parks Building

1,701	(3,402)	-	-	-	-
--------------	----------------	----------	----------	----------	----------

Parks Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
12807 -Garman Nature Preserve								
REVENUES								
485200		Donations Restricted	37,084	361,922	120,000	120,000	145,000	-
699700		Resv Applied Operating	-	-	24,045	24,045	-	-
REVENUES TOTAL			37,084	361,922	144,045	144,045	145,000	-
EXPENDITURES								
512144		Health Insurance	31	-	-	-	-	-
		FRINGE TOTAL	31	-	-	-	-	-
521219		Other Professional Serv	-	-	20,000	20,000	-	-
535245		Grounds Improvements	17,886	19,862	100,000	100,000	45,000	-
535247		Building Repair & Maint	22	-	-	-	-	-
591519		Other Insurance	98	53	104	104	-	-
594950		Operating Reserve	-	-	23,941	23,941	-	-
OPERATING EXPENDITURES			18,005	19,915	144,045	144,045	45,000	-
594821		Capital Improvement Land	-	-	-	-	100,000	-
CAPITAL OUTLAY EXPENDITURES			-	-	-	-	100,000	-
EXPENDITURES TOTAL			18,037	19,915	144,045	144,045	145,000	-
REVENUES			37,084	361,922	144,045	144,045	145,000	-
EXPENDITURES			18,037	19,915	144,045	144,045	145,000	-
TOTAL BUSINESS UNIT-12807 -Garman Nature Preserve			(19,048)	(342,007)	-	-	-	-

12808 -Glacial Heritage Development								
REVENUES								
699700		Resv Applied Operating	-	-	14,762	14,762	-	-
REVENUES TOTAL			-	-	14,762	14,762	-	-
EXPENDITURES								
535245		Grounds Improvements	4,674	-	4,762	4,762	-	-
OPERATING EXPENDITURES			4,674	-	4,762	4,762	-	-
594821		Capital Improvement Land	-	-	10,000	10,000	-	-
CAPITAL OUTLAY EXPENDITURES			-	-	10,000	10,000	-	-
EXPENDITURES TOTAL			4,674	-	14,762	14,762	-	-
REVENUES			-	-	14,762	14,762	-	-
EXPENDITURES			4,674	-	14,762	14,762	-	-
TOTAL BUSINESS UNIT-12808 -Glacial Heritage Develop			4,674	-	-	-	-	-

12809 -Snowmobile Trails								
REVENUES								
411100		General Property Taxes	-	287	575	575	-	-
421001		State Aid	146,360	-	159,820	159,820	68,820	-
REVENUES TOTAL			146,360	287	160,395	160,395	68,820	-
EXPENDITURES								
521219		Other Professional Serv	44,960	62,204	67,320	67,320	68,820	-
531274		Administrative Fee	90	-	-	-	-	-
535245		Grounds Improvements	8,013	-	92,500	92,500	-	-
535349		Other Supplies	-	2,960	-	-	-	-
591519		Other Insurance	537	323	575	575	-	-
OPERATING EXPENDITURES			53,600	65,486	160,395	160,395	68,820	-
594821		Capital Improvement Land	90,408	-	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			90,408	-	-	-	-	-

Parks Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES TOTAL			144,008	65,486	160,395	160,395	68,820	-
REVENUES			146,360	287	160,395	160,395	68,820	-
EXPENDITURES			144,008	65,486	160,395	160,395	68,820	-
TOTAL BUSINESS UNIT-12809 -Snowmobile Trails			(2,352)	65,199	-	-	-	-

12810 -Bike Trails

REVENUES								
421001	28104	State Aid	2,250	-	-	-	-	-
485200		Donations Restricted	14	-	200,000	200,000	-	-
699700	28102	Resv Applied Operating	-	-	10,961	10,961	-	-
REVENUES TOTAL			2,264	-	210,961	210,961	-	-
EXPENDITURES								
521219		Other Professional Serv	202	-	-	-	-	-
535245		Grounds Improvements	735	-	-	-	-	-
535245	28102	Grounds Improvements	487	-	-	-	-	-
536533		Equipment Rent & Lease	1,279	-	-	-	-	-
594950	28102	Operating Reserve	-	-	10,961	10,961	-	-
OPERATING EXPENDITURES			2,703	-	10,961	10,961	-	-
EXPENDITURES TOTAL			2,703	-	10,961	10,961	-	-
REVENUES			2,264	-	210,961	210,961	-	-
EXPENDITURES			2,703	-	10,961	10,961	-	-
TOTAL BUSINESS UNIT-12810 -Bike Trails			439	-	(200,000)	(200,000)	-	-

12810804-Glacial River Bike Trail

REVENUES								
411100		General Property Taxes	125	63	127	127	-	-
REVENUES TOTAL			125	63	127	127	-	-
EXPENDITURES								
512144		Health Insurance	62	-	-	-	-	-
FRINGE TOTAL			62	-	-	-	-	-
521219		Other Professional Serv	-	2,000	-	-	-	-
533221		Water	126	35	-	-	-	-
535245		Grounds Improvements	86	113	-	-	-	-
535349		Other Supplies	40	-	-	-	-	-
591519		Other Insurance	119	67	127	127	-	-
OPERATING EXPENDITURES			371	2,215	127	127	-	-
EXPENDITURES TOTAL			433	2,215	127	127	-	-
REVENUES			125	63	127	127	-	-
EXPENDITURES			433	2,215	127	127	-	-
TOTAL BUSINESS UNIT-12810804-Glacial River Bike Trail			308	2,152	-	-	-	-

12810805-Interurban Bike Trail

REVENUES								
424001	28101	Federal Grants	-	-	250,000	250,000	1,416,530	-
485200		Donations Restricted	24,500	200	-	-	-	-
485200	28114	Donations Restricted	20,000	-	-	-	-	-
699700	28101	Resv Applied Operating	-	-	308,243	308,243	-	-
699999	28101	Budgetary Fund Balance	-	-	-	-	354,132	-
REVENUES TOTAL			44,500	200	558,243	558,243	1,770,662	-
EXPENDITURES								
512144		Health Insurance	16	-	-	-	-	-

Parks Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		FRINGE TOTAL	16	-	-	-	-	-
521219		Other Professional Serv	243	1,713	-	-	-	-
531313		Printing & Duplicating	20	-	-	-	-	-
531326		Advertising	221	622	-	-	-	-
535245		Grounds Improvements	1,809	1,325	-	-	-	-
535349		Other Supplies	5	686	-	-	-	-
591519		Other Insurance	-	199	-	-	-	-
		OPERATING EXPENDITURES	2,299	4,545	-	-	-	-
594821		Capital Improvement Land	204,939	16,941	-	-	-	-
594821	28101	Capital Improvement Land	-	-	-	-	1,770,662	-
594821	28109	Capital Improvement Land	31,911	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	236,851	16,941	-	-	1,770,662	-
		EXPENDITURES TOTAL	239,165	21,485	-	-	1,770,662	-
		REVENUES	44,500	200	558,243	558,243	1,770,662	-
		EXPENDITURES	239,165	21,485	-	-	1,770,662	-
TOTAL BUSINESS UNIT-12810805-Interurban Bike Trail			194,665	21,285	(558,243)	(558,243)	-	-

12810806-GRT MTB Trails

EXPENDITURES

512144		Health Insurance	42	-	-	-	-	-
		FRINGE TOTAL	42	-	-	-	-	-
535245		Grounds Improvements	352	-	-	-	-	-
535349		Other Supplies	78	-	-	-	-	-
		OPERATING EXPENDITURES	430	-	-	-	-	-
		EXPENDITURES TOTAL	472	-	-	-	-	-
		EXPENDITURES	472	-	-	-	-	-
TOTAL BUSINESS UNIT-12810806-GRT MTB Trails			472	-	-	-	-	-

12811 -Dog Park

REVENUES

451038		Daily Permit Fees	6,659	2,213	5,000	5,000	5,000	-
451039		Annual Permit Fees	45,275	28,060	38,164	38,164	46,000	-
451308		Postage Fees	12	2	-	-	-	-
457017		Park Shelter Rental Fees	147	-	-	-	-	-
483001		Sale Of County Property	31	-	-	-	-	-
485200		Donations Restricted	9,515	1,249	10,000	10,000	10,000	-
699700		Resv Applied Operating	-	-	10,065	10,065	-	-
		REVENUES TOTAL	61,639	31,524	63,229	63,229	61,000	-

EXPENDITURES

511210		Wages-Regular	37,204	9,730	23,375	23,375	27,294	-
511220		Wages-Overtime	91	-	-	-	5	-
		SALARIES TOTAL	37,295	9,730	23,375	23,375	27,299	-
512141		Social Security	2,771	744	1,788	1,788	1,981	-
512142		Retirement (Employer)	2,245	86	1,356	1,356	1,897	-
512144		Health Insurance	2,519	(2)	-	-	5,185	-
512145		Life Insurance	25	16	21	21	27	-
512148		Unemployment Compensation	3,553	2,191	7,329	7,329	3,553	-
512151		HSA Contribution	-	-	242	242	450	-
512153		HRA Contribution	238	-	-	-	-	-
512173		Dental Insurance	103	-	-	-	276	-
		FRINGE TOTAL	11,453	3,035	10,737	10,737	13,370	-
		TOTAL SALARIES AND FRINGES	48,748	12,766	34,112	34,112	40,669	-
521219		Other Professional Serv	1,420	-	530	530	610	-
531311		Postage & Box Rent	1,325	983	1,000	1,000	1,000	-

Parks Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
531313		Printing & Duplicating	676	48	2,500	2,500	2,500	-
531314		Small Items Of Equipment	-	-	250	250	-	-
531326		Advertising	2,999	-	-	-	200	-
531351		Gas/Diesel	-	43	-	-	-	-
533222		Electric	284	508	-	-	1,100	-
533236		Wireless Internet	348	208	400	400	400	-
535232		Graveling	61	49	-	-	-	-
535242		Maintain Machinery & Equip	45	-	-	-	400	-
535245		Grounds Improvements	5,262	391	5,000	5,000	2,500	-
535247		Building Repair & Maint	-	2,099	-	-	2,500	-
535297		Refuse Collection	1,080	460	850	850	850	-
535344		Household & Janitorial Supp	3,462	3,316	2,500	2,500	3,000	-
535349		Other Supplies	2,139	226	500	500	500	-
536533		Equipment Rent & Lease	92	-	-	-	-	-
571005		Duplicating Allocation	708	59	118	118	514	-
571009		MIS PC Group Allocation	-	740	1,479	1,479	1,647	-
571010		MIS Systems Grp Alloc(ISIS)	547	315	630	630	496	-
591519		Other Insurance	588	294	638	638	-	-
594950		Operating Reserve	-	-	(17,277)	(17,277)	2,114	-
		OPERATING EXPENDITURES	21,036	9,739	(883)	(883)	20,331	-
594821		Capital Improvement Land	59,415	-	30,000	30,000	-	-
		CAPITAL OUTLAY EXPENDITURES	59,415	-	30,000	30,000	-	-
		EXPENDITURES TOTAL	129,199	22,505	63,229	63,229	61,000	-
		REVENUES	61,639	31,524	63,229	63,229	61,000	-
		EXPENDITURES	129,199	22,505	63,229	63,229	61,000	-
		TOTAL BUSINESS UNIT-12811 -Dog Park	67,560	(9,020)	-	-	-	-

12812 -Grounds Keeping

REVENUES

411100	General Property Taxes	802	-	-	-	-	-	-
474118	Parks Interdepartment Billed	2,981	-	-	-	-	-	-
474119	Courthouse Interdepart Billed	12,099	-	15,764	15,764	15,082	-	-
474120	Sheriff Interdepart Billed	7,996	-	5,241	5,241	8,796	-	-
474121	UWX Interdept Billed	1,397	-	-	-	-	-	-
474150	Human Services Billed	16,811	-	25,925	25,925	18,732	-	-
474169	Fair Billed	21,764	-	30,044	30,044	21,914	-	-
474170	Land Conservation Billed	116	-	654	654	737	-	-
474175	Highway Billed	5,992	-	14,165	14,165	8,974	-	-
474180	MIS Billed	48	-	-	-	-	-	-

REVENUES TOTAL

70,006	-	91,794	91,794	74,235	-
---------------	----------	---------------	---------------	---------------	----------

EXPENDITURES

511110	Salary-Permanent Regular	10	1,906	-	-	-	-	-
511210	Wages-Regular	-	859	56,501	56,501	41,594	-	-
511220	Wages-Overtime	-	-	354	354	318	-	-
511240	Wages-Temporary	-	2,324	-	-	-	-	-
511330	Wages-Longevity Pay	-	-	16	16	17	-	-
	SALARIES TOTAL	10	5,090	56,871	56,871	41,930	-	-
512141	Social Security	1	375	4,294	4,294	3,130	-	-
512142	Retirement (Employer)	1	132	2,830	2,830	1,747	-	-
512144	Health Insurance	3	570	3,557	3,557	3,151	-	-
512145	Life Insurance	-	0	27	27	12	-	-
512151	HSA Contribution	-	-	170	170	303	-	-
512173	Dental Insurance	0	27	184	184	184	-	-
	FRINGE TOTAL	5	1,104	11,062	11,062	8,526	-	-

TOTAL SALARIES AND FRINGES

15	6,194	67,933	67,933	50,456	-
-----------	--------------	---------------	---------------	---------------	----------

521219	Other Professional Serv	-	-	1,500	1,500	-	-	-
531314	Small Items Of Equipment	1,226	811	1,700	1,700	1,700	-	-
531320	Safety Supplies	-	-	500	500	500	-	-
531326	Advertising	-	-	162	162	-	-	-
531351	Gas/Diesel	43	106	5,500	5,500	5,500	-	-
532325	Registration	-	73	-	-	-	-	-
535242	Maintain Machinery & Equip	832	893	3,400	3,400	3,400	-	-

Parks Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
535245		Grounds Improvements	269	2,352	3,700	3,700	8,666	-
535349		Other Supplies	152	714	3,000	3,000	1,500	-
535352		Vehicle Parts & Repairs	26	721	1,000	1,000	1,000	-
536533		Equipment Rent & Lease	236	-	300	300	300	-
571010		MIS Systems Grp Alloc(ISIS)	715	411	823	823	1,213	-
591519		Other Insurance	2,128	1,192	2,276	2,276	-	-
		OPERATING EXPENDITURES	5,627	7,272	23,861	23,861	23,779	-
		EXPENDITURES TOTAL	5,642	13,465	91,794	91,794	74,235	-
		REVENUES	70,006	-	91,794	91,794	74,235	-
		EXPENDITURES	5,642	13,465	91,794	91,794	74,235	-
TOTAL BUSINESS UNIT-12812 -Grounds Keeping			(64,363)	13,465	-	-	-	-

12812371-Facilities-Courthouse

EXPENDITURES

512144	Health Insurance	34	-	-	-	-	-	-
	FRINGE TOTAL	34	-	-	-	-	-	-
521219	Other Professional Serv	-	600	-	-	-	-	-
531351	Gas/Diesel	789	-	-	-	-	-	-
535242	Maintain Machinery & Equip	80	-	-	-	-	-	-
535245	Grounds Improvements	288	42	-	-	-	-	-
535349	Other Supplies	881	398	-	-	-	-	-
	OPERATING EXPENDITURES	2,038	1,040	-	-	-	-	-
	EXPENDITURES TOTAL	2,072	1,040	-	-	-	-	-
	EXPENDITURES	2,072	1,040	-	-	-	-	-
TOTAL BUSINESS UNIT-12812371-Facilities-Courthouse			2,072	1,040	-	-	-	-

12812380-Facilities-Fair Park

EXPENDITURES

535242	Maintain Machinery & Equip	3,229	-	-	-	-	-	-
535245	Grounds Improvements	420	-	-	-	-	-	-
535349	Other Supplies	115	119	-	-	-	-	-
	OPERATING EXPENDITURES	3,764	119	-	-	-	-	-
	EXPENDITURES TOTAL	3,764	119	-	-	-	-	-
	EXPENDITURES	3,764	119	-	-	-	-	-
TOTAL BUSINESS UNIT-12812380-Facilities-Fair Park			3,764	119	-	-	-	-

12812381-Facilities-Hwy

EXPENDITURES

521219	Other Professional Serv	212	-	-	-	-	-	-
	OPERATING EXPENDITURES	212	-	-	-	-	-	-
	EXPENDITURES TOTAL	212	-	-	-	-	-	-
	EXPENDITURES	212	-	-	-	-	-	-
TOTAL BUSINESS UNIT-12812381-Facilities-Hwy			212	-	-	-	-	-

12812383-Facilities-HHS & Lueder House

EXPENDITURES

512144	Health Insurance	129	-	-	-	-	-	-
	FRINGE TOTAL	129	-	-	-	-	-	-
521219	Other Professional Serv	358	-	-	-	-	-	-
535232	Graveling	70	-	-	-	-	-	-

Parks Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
535242		Maintain Machinery & Equip	17	-	-	-	-	-
535245		Grounds Improvements	117	481	-	-	-	-
536533		Equipment Rent & Lease	92	-	-	-	-	-
		OPERATING EXPENDITURES	654	481	-	-	-	-
		EXPENDITURES TOTAL	783	481	-	-	-	-
		EXPENDITURES	783	481	-	-	-	-
TOTAL BUSINESS UNIT-12812383-Facilities-HHS & Lueder			783	481	-	-	-	-

12812394-Facilities-UW-Ext & Wrk Dev

EXPENDITURES								
521219		Other Professional Serv	233	-	-	-	-	-
535349		Other Supplies	-	82	-	-	-	-
		OPERATING EXPENDITURES	233	82	-	-	-	-
		EXPENDITURES TOTAL	233	82	-	-	-	-
		EXPENDITURES	233	82	-	-	-	-
TOTAL BUSINESS UNIT-12812394-Facilities-UW-Ext & Wrk			233	82	-	-	-	-

12812396-Facilities-Sheriff Annex

EXPENDITURES								
535349		Other Supplies	103	-	-	-	-	-
		OPERATING EXPENDITURES	103	-	-	-	-	-
		EXPENDITURES TOTAL	103	-	-	-	-	-
		EXPENDITURES	103	-	-	-	-	-
TOTAL BUSINESS UNIT-12812396-Facilities-Sheriff Annex			103	-	-	-	-	-

12813 -Flood Mitigation Prop Maint

REVENUES								
699999		Budgetary Fund Balance	-	-	35,000	35,000	-	-
REVENUES TOTAL			-	-	35,000	35,000	-	-
EXPENDITURES								
511210		Wages-Regular	1,814	251	-	-	-	-
511220		Wages-Overtime	10	-	-	-	-	-
		SALARIES TOTAL	1,823	251	-	-	-	-
512141		Social Security	131	19	-	-	-	-
512142		Retirement (Employer)	93	4	-	-	-	-
512144		Health Insurance	255	10	-	-	-	-
512153		HRA Contribution	25	-	-	-	-	-
512173		Dental Insurance	11	-	-	-	-	-
		FRINGE TOTAL	515	32	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,338	283	-	-	-	-
521219		Other Professional Serv	6,000	1,125	-	-	-	-
521220		Consultant	-	-	35,000	35,000	-	-
535232		Graveling	14	-	-	-	-	-
535245		Grounds Improvements	2,984	-	-	-	-	-
535349		Other Supplies	61	289	-	-	-	-
		OPERATING EXPENDITURES	9,059	1,414	35,000	35,000	-	-
		EXPENDITURES TOTAL	11,397	1,697	35,000	35,000	-	-
		REVENUES	-	-	35,000	35,000	-	-
		EXPENDITURES	11,397	1,697	35,000	35,000	-	-

Parks Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
TOTAL BUSINESS UNIT-12813 -Flood Mitigation Prop Ma			11,397	1,697	-	-	-	-

12814 -Altpeter County Park

REVENUES								
411100		General Property Taxes	8	4	8	8	-	-
REVENUES TOTAL			8	4	8	8	-	-
EXPENDITURES								
512144		Health Insurance	31	-	-	-	-	-
		FRINGE TOTAL	31	-	-	-	-	-
591519		Other Insurance	7	4	8	8	-	-
		OPERATING EXPENDITURES	7	4	8	8	-	-
EXPENDITURES TOTAL			38	4	8	8	-	-
REVENUES			8	4	8	8	-	-
EXPENDITURES			38	4	8	8	-	-
TOTAL BUSINESS UNIT-12814 -Altpeter County Park			30	0	-	-	-	-

12815 -Blackhawk Island Fishing Wharf

EXPENDITURES								
512144		Health Insurance	8	-	-	-	-	-
		FRINGE TOTAL	8	-	-	-	-	-
521219		Other Professional Serv	840	-	-	-	-	-
		OPERATING EXPENDITURES	840	-	-	-	-	-
EXPENDITURES TOTAL			848	-	-	-	-	-
EXPENDITURES			848	-	-	-	-	-
TOTAL BUSINESS UNIT-12815 -Blackhawk Island Fishing			848	-	-	-	-	-

12816 -Burnt Village Hist Site & Lauc

REVENUES								
411100		General Property Taxes	15	7	15	15	-	-
699999		Budgetary Fund Balance	-	-	15,000	15,000	-	-
REVENUES TOTAL			15	7	15,015	15,015	-	-
EXPENDITURES								
512144		Health Insurance	8	-	-	-	-	-
		FRINGE TOTAL	8	-	-	-	-	-
535245		Grounds Improvements	45	-	-	-	-	-
536533		Equipment Rent & Lease	957	-	-	-	-	-
591519		Other Insurance	14	8	15	15	-	-
		OPERATING EXPENDITURES	1,016	8	15	15	-	-
594821		Capital Improvement Land	-	-	15,000	15,000	-	-
		CAPITAL OUTLAY EXPENDITURES	-	-	15,000	15,000	-	-
EXPENDITURES TOTAL			1,024	8	15,015	15,015	-	-
REVENUES			15	7	15,015	15,015	-	-
EXPENDITURES			1,024	8	15,015	15,015	-	-
TOTAL BUSINESS UNIT-12816 -Burnt Village Hist Site & L			1,009	0	-	-	-	-

12817 -Cappies Landing

REVENUES

Parks Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
411100		General Property Taxes	13	7	14	14	-	-
457024		Camping Fees	929	38	-	-	-	-
485200		Donations Restricted	20	-	-	-	-	-
REVENUES TOTAL			962	45	14	14	-	-
EXPENDITURES								
512144		Health Insurance	60	-	-	-	-	-
		FRINGE TOTAL	60	-	-	-	-	-
521219		Other Professional Serv	35	-	-	-	-	-
531100		Permits Purchased	205	205	-	-	-	-
533222		Electric	224	252	-	-	-	-
535245		Grounds Improvements	83	-	-	-	-	-
535349		Other Supplies	78	-	-	-	-	-
536533		Equipment Rent & Lease	152	-	-	-	-	-
591519		Other Insurance	13	7	14	14	-	-
		OPERATING EXPENDITURES	789	464	14	14	-	-
EXPENDITURES TOTAL			849	464	14	14	-	-
REVENUES			962	45	14	14	-	-
EXPENDITURES			849	464	14	14	-	-
TOTAL BUSINESS UNIT-12817 -Cappies Landing			(113)	420	-	-	-	-

12818 -Cold Spring Creamery

REVENUES								
411100		General Property Taxes	36	18	37	37	-	-
REVENUES TOTAL			36	18	37	37	-	-
EXPENDITURES								
512144		Health Insurance	7	-	-	-	-	-
		FRINGE TOTAL	7	-	-	-	-	-
521219		Other Professional Serv	320	-	-	-	-	-
535232		Graveling	255	-	-	-	-	-
535247		Building Repair & Maint	2,239	-	-	-	-	-
591519		Other Insurance	34	19	37	37	-	-
		OPERATING EXPENDITURES	2,848	19	37	37	-	-
EXPENDITURES TOTAL			2,855	19	37	37	-	-
REVENUES			36	18	37	37	-	-
EXPENDITURES			2,855	19	37	37	-	-
TOTAL BUSINESS UNIT-12818 -Cold Spring Creamery			2,819	0	-	-	-	-

12819 -Crawfish River Park

EXPENDITURES								
512144		Health Insurance	144	-	-	-	-	-
		FRINGE TOTAL	144	-	-	-	-	-
EXPENDITURES TOTAL			144	-	-	-	-	-
EXPENDITURES			144	-	-	-	-	-
TOTAL BUSINESS UNIT-12819 -Crawfish River Park			144	-	-	-	-	-

12820 -Hwy 16 Landing

EXPENDITURES								
512144		Health Insurance	11	-	-	-	-	-
		FRINGE TOTAL	11	-	-	-	-	-
521219		Other Professional Serv	160	-	-	-	-	-

Parks Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		OPERATING EXPENDITURES	160	-	-	-	-	-
		EXPENDITURES TOTAL	171	-	-	-	-	-
		EXPENDITURES	171	-	-	-	-	-
		TOTAL BUSINESS UNIT-12820 -Hwy 16 Landing	171	-	-	-	-	-

12822 -Indian Mounds Park

REVENUES								
411100		General Property Taxes	10	5	10	10	-	-
		REVENUES TOTAL	10	5	10	10	-	-
EXPENDITURES								
512144		Health Insurance FRINGE TOTAL	34	-	-	-	-	-
591519		Other Insurance OPERATING EXPENDITURES	10	5	10	10	-	-
		EXPENDITURES TOTAL	44	5	10	10	-	-
		REVENUES	10	5	10	10	-	-
		EXPENDITURES	44	5	10	10	-	-
		TOTAL BUSINESS UNIT-12822 -Indian Mounds Park	34	0	-	-	-	-

12823 -Joy County Park

REVENUES								
411100		General Property Taxes	2	1	2	2	-	-
		REVENUES TOTAL	2	1	2	2	-	-
EXPENDITURES								
591519		Other Insurance OPERATING EXPENDITURES	2	1	2	2	-	-
		EXPENDITURES TOTAL	2	1	2	2	-	-
		REVENUES	2	1	2	2	-	-
		EXPENDITURES	2	1	2	2	-	-
		TOTAL BUSINESS UNIT-12823 -Joy County Park	0	-	-	-	-	-

12824 -Kanow County Park

REVENUES								
411100		General Property Taxes	7,604	53	106	106	-	-
457017		Park Shelter Rental Fees	71	124	-	-	-	-
		REVENUES TOTAL	7,675	178	106	106	-	-
EXPENDITURES								
512144		Health Insurance FRINGE TOTAL	36	-	-	-	-	-
521219		Other Professional Serv	271	-	-	-	-	-
533222		Electric	246	113	-	-	-	-
535247		Building Repair & Maint	61	-	-	-	-	-
591519		Other Insurance OPERATING EXPENDITURES	99	54	106	106	-	-
		EXPENDITURES TOTAL	713	167	106	106	-	-
		REVENUES	7,675	178	106	106	-	-
		EXPENDITURES	713	167	106	106	-	-

Parks Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
TOTAL BUSINESS UNIT-12824 -Kanow County Park			(6,963)	(10)	-	-	-	-
12825 -Pohlman County Park								
REVENUES								
411100		General Property Taxes	80	41	81	81	-	-
457017		Park Shelter Rental Fees	-	43	-	-	-	-
REVENUES TOTAL			80	83	81	81	-	-
EXPENDITURES								
512144		Health Insurance	15	-	-	-	-	-
FRINGE TOTAL			15	-	-	-	-	-
591519		Other Insurance	76	41	81	81	-	-
OPERATING EXPENDITURES			76	41	81	81	-	-
EXPENDITURES TOTAL			91	41	81	81	-	-
REVENUES			80	83	81	81	-	-
EXPENDITURES			91	41	81	81	-	-
TOTAL BUSINESS UNIT-12825 -Pohlman County Park			11	(42)	-	-	-	-
12826 -Rock Lake County Park								
REVENUES								
411100		General Property Taxes	254	129	259	259	-	-
457017		Park Shelter Rental Fees	531	1,124	-	-	-	-
457019		Park Shelter Deposits	-	100	-	-	-	-
485200		Donations Restricted	-	100	-	-	-	-
REVENUES TOTAL			785	1,454	259	259	-	-
EXPENDITURES								
512144		Health Insurance	144	-	-	-	-	-
FRINGE TOTAL			144	-	-	-	-	-
521219		Other Professional Serv	2,861	-	-	-	-	-
533222		Electric	741	361	-	-	-	-
535245		Grounds Improvements	652	342	-	-	-	-
535245	28102	Grounds Improvements	359	-	-	-	-	-
535247		Building Repair & Maint	1,262	-	-	-	-	-
535349		Other Supplies	22	-	-	-	-	-
591519		Other Insurance	242	132	259	259	-	-
OPERATING EXPENDITURES			6,139	835	259	259	-	-
EXPENDITURES TOTAL			6,283	835	259	259	-	-
REVENUES			785	1,454	259	259	-	-
EXPENDITURES			6,283	835	259	259	-	-
TOTAL BUSINESS UNIT-12826 -Rock Lake County Park			5,498	(619)	-	-	-	-
12827 -Rock River County Park								
REVENUES								
411100		General Property Taxes	69	35	70	70	-	-
457017		Park Shelter Rental Fees	114	59	-	-	-	-
457019		Park Shelter Deposits	-	100	-	-	-	-
485200		Donations Restricted	7	-	-	-	-	-
REVENUES TOTAL			190	194	70	70	-	-
EXPENDITURES								
512144		Health Insurance	27	-	-	-	-	-
FRINGE TOTAL			27	-	-	-	-	-

Parks Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
591519		Other Insurance	66	36	70	70	-	-
		OPERATING EXPENDITURES	66	36	70	70	-	-
		EXPENDITURES TOTAL	93	36	70	70	-	-
		REVENUES	190	194	70	70	-	-
		EXPENDITURES	93	36	70	70	-	-
TOTAL BUSINESS UNIT-12827 -Rock River County Park			(97)	(158)	-	-	-	-

12828 -Rome Pond County Park

REVENUES								
411100		General Property Taxes	66	34	68	68	-	-
457017		Park Shelter Rental Fees	47	-	-	-	-	-
REVENUES TOTAL			113	34	68	68	-	-
EXPENDITURES								
512144		Health Insurance	14	-	-	-	-	-
		FRINGE TOTAL	14	-	-	-	-	-
521219		Other Professional Serv	35	-	-	-	-	-
591519		Other Insurance	63	34	68	68	-	-
		OPERATING EXPENDITURES	98	34	68	68	-	-
EXPENDITURES TOTAL			112	34	68	68	-	-
REVENUES			113	34	68	68	-	-
EXPENDITURES			112	34	68	68	-	-
TOTAL BUSINESS UNIT-12828 -Rome Pond County Park			(1)	1	-	-	-	-

12829 -Welcome Travelers County Park

REVENUES								
411100		General Property Taxes	80	41	82	82	-	-
457017		Park Shelter Rental Fees	39	152	-	-	-	-
REVENUES TOTAL			120	192	82	82	-	-
EXPENDITURES								
512144		Health Insurance	11	-	-	-	-	-
		FRINGE TOTAL	11	-	-	-	-	-
521219		Other Professional Serv	175	-	-	-	-	-
591519		Other Insurance	76	41	82	82	-	-
		OPERATING EXPENDITURES	251	41	82	82	-	-
EXPENDITURES TOTAL			263	41	82	82	-	-
REVENUES			120	192	82	82	-	-
EXPENDITURES			263	41	82	82	-	-
TOTAL BUSINESS UNIT-12829 -Welcome Travelers Count			143	(151)	-	-	-	-

12830 -Boat Launches

REVENUES								
411100		General Property Taxes	-	-	-	-	2,090	-
451038		Daily Permit Fees	1,442	52	-	-	1,450	-
451039		Annual Permit Fees	995	447	-	-	1,000	-
REVENUES TOTAL			2,436	499	-	-	4,540	-
EXPENDITURES								
531313		Printing & Duplicating	446	259	-	-	-	-
533221		Water	534	233	-	-	540	-
533222		Electric	893	334	-	-	900	-

Parks Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
533223		Sewer	465	205	-	-	500	-
533235		Storm Water Utility	2,533	1,245	-	-	2,600	-
		OPERATING EXPENDITURES	<u>4,871</u>	<u>2,275</u>	-	-	4,540	-
		EXPENDITURES TOTAL	<u>4,871</u>	<u>2,275</u>	-	-	4,540	-
		REVENUES	2,436	499	-	-	4,540	-
		EXPENDITURES	4,871	2,275	-	-	4,540	-
TOTAL BUSINESS UNIT-12830	-Boat Launches		<u>2,435</u>	<u>1,776</u>	-	-	-	-
		REVENUES	1,439,477	976,402	2,737,159	3,084,402	3,422,721	-
		EXPENDITURES	1,660,527	794,242	2,126,158	2,326,158	3,422,721	-
TOTAL Parks Department	DEPARTMENT		<u>221,050</u>	<u>(182,161)</u>	<u>(611,001)</u>	<u>(758,243)</u>	-	-

Highway Department

DEPARTMENT MISSION

To provide a safe and efficient highway system for all highway users in Jefferson County.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Use capital funds as efficiently as possible on county highway projects.	5- Year Capital Plan for all County Highways. Improved pavement ratings to 7.6.	Strategy 7.2	August 2024
Use equipment funds as efficiently as possible on equipment purchases.	5-Year Capital Plan for all County Equipment.	Strategy 9.2	August 2022
Keep employees safe on all highway maintenance and construction sites.	Safety and Training Plan for all Highway Employees linked to all Highway Department Equipment.	Guiding Principles	October 2022

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2023	2023	2024 (Est)
County Highway Pavement Ratings (1-10 scale) (Goal: 7.0).	6.5	7.0	7.6
County Highway Bridge Ratings (0-100 scale) (Goal: 80.0).	82.0	80.0	80.0
Highway Department – Facility Ratings (0-100 scale).	97.0	95.0	88.0

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals over the last decade are as follows:

- Completed over 153 miles of paving work on the County Highway System in the last six years.
- Improved average pavement ratings from 5.5 in 2015 to 7.6 in 2024.

DEPARTMENT ORGANIZATIONAL CHART

Highway Department

Financial Summary

	2023 Actual	2024 Estimate	2024 Amended Budget	2025 Budget	Change from 2024 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	3,535,831	2,673,369	2,673,369	3,487,349	813,980	30.45%
Licenses & Permits	9,545	6,800	6,800	6,800	-	-
Public Charges	17,163	10,000	10,000	10,000	-	-
Intergovernmental Charges	3,897,395	3,253,693	3,253,693	3,406,103	152,410	4.68%
Misc. Revenues	72,051	190,237	190,237	166,625	(23,612)	-12.41%
Other Financing Sources	-	-	-	-	-	-
Total Revenues	7,531,985	6,134,099	6,134,099	7,076,877	942,778	15.37%
Expenditures						
Personnel Expenses	7,635,416	8,779,623	8,779,623	8,819,889	40,266	0.46%
Purchased Services	1,025,429	287,665	287,665	886,710	599,045	208.24%
Operating Costs	5,632,827	3,036,459	3,036,459	3,011,698	(24,761)	-0.82%
Interdept. Charges	77,180	95,536	95,536	132,998	37,462	39.21%
Other Expenses	223,367	247,893	247,893	452,981	205,088	82.73%
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	14,594,219	12,447,176	12,447,176	13,304,276	857,100	6.89%
Property Taxes	6,303,630	6,313,077	6,313,077	6,227,399	(85,678)	-1.36%
Addition to (Use of) Fund Balance	(758,604)	-	-	-	-	-

Summary Highlights:

The 2025 budget provides \$6,227,399 in tax levy, which is a \$85,678 decrease in levy from the 2024 amended budget. The increase in intergovernmental revenue and purchased services is due receipt of federal grant funding for the CTH D repaving project as well as funding for the LRIP Road Grant. Intergovernmental charges and purchased services have also increased due to an increase in rates charged for services provided by the County in road and bridge construction for municipalities.

Summary of Capital Items:

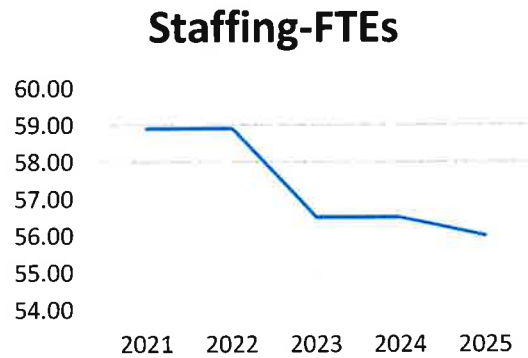
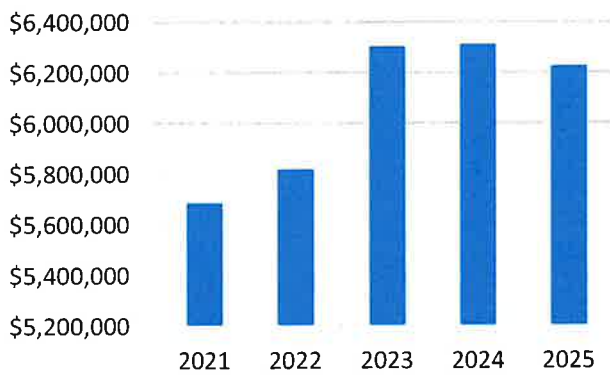
Road Projects:

\$ 4,850,000	CTH D (STH 59-US 18)
<u>550,000</u>	CTH D (Bark River Bridge)
\$ 5,400,000	Total

Equipment:

\$ 2,000,000	Haul Trucks/Plow Equipment
300,000	Specialty Trucks
400,000	Small trucks/Pick-ups/SUVs
<u>100,000</u>	Support Equipment
\$ 2,800,000	Total

Summary of Property Tax Levy and FTEs



Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
50000 -Revenues								
REVENUES								
411100		General Property Taxes	6,303,630	3,156,539	6,313,077	6,313,077	6,227,399	-
REVENUES TOTAL			6,303,630	3,156,539	6,313,077	6,313,077	6,227,399	-
REVENUES			6,303,630	3,156,539	6,313,077	6,313,077	6,227,399	-
TOTAL BUSINESS UNIT-50000 -Revenues			6,303,630	3,156,539	6,313,077	6,313,077	6,227,399	-
53111 -Administration								
REVENUES								
421068		State Aid Records & Reports	5,464	-	-	-	-	-
432001		Building Permits	1,200	175	800	800	800	-
432003		Wide Load Moving Permits	625	50	500	500	500	-
432004		Non-Metallic Permit Fee	-	3,500	-	-	-	-
432007		Right of Way Permits	300	50	500	500	500	-
432008		Utility Permits	7,420	1,300	5,000	5,000	5,000	-
471239		Records & Reports & Supr	99,203	50,826	105,000	105,000	105,000	-
472232		Records/Reports General	25,480	5,805	20,000	20,000	20,000	-
472334		Records/Reports Rd Const	42,696	-	1,000	1,000	5,000	-
472336		Records/Reports Bridge Const	1,709	-	-	-	1,000	-
REVENUES TOTAL			184,097	61,706	132,800	132,800	137,800	-
EXPENDITURES								
511110		Salary-Permanent Regular	176,731	105,971	230,599	230,599	242,624	-
511210		Wages-Regular	84,863	25,698	128,644	128,644	100,197	-
511220		Wages-Overtime	6,884	2,826	2,299	2,299	2,870	-
511240		Wages-Temporary	20,328	9,013	-	-	7,423	-
SALARIES TOTAL			288,806	143,509	361,542	361,542	353,114	-
512130		Highway Incidental	182,520	87,387	220,902	220,902	215,823	-
FRINGE TOTAL			182,520	87,387	220,902	220,902	215,823	-
TOTAL SALARIES AND FRINGES			471,326	230,896	582,444	582,444	568,937	-
521213		Accounting & Auditing	9,616	1,890	7,500	7,500	11,736	-
531303		Computer Equipmt & Software	7,527	7,650	15,500	15,500	12,000	-
531311		Postage & Box Rent	-	838	850	850	1,500	-
531312		Office Supplies	5,174	438	3,500	3,500	4,000	-
531320		Safety Supplies	554	396	750	750	750	-
531324		Membership Dues	345	345	500	500	500	-
531326		Advertising	910	1,041	2,000	2,000	2,000	-
531329		Other Publ/Subscriptions/Dues	530	72	300	300	300	-
531562		DP Highway Materials	140	-	75	75	100	-
532325		Registration	872	506	500	500	750	-
532335		Meals	123	103	150	150	200	-
532336		Lodging	1,032	1,112	500	500	1,500	-
533236		Wireless Internet	180	90	200	200	200	-
535242		Maintain Machinery & Equip	1,894	805	1,750	1,750	2,000	-
543356		Building Allocation	43,391	-	50,000	50,000	50,000	-
543943		Shop Services Allocation	217	-	-	-	-	-
543951		Year End Allocation	3	-	-	-	-	-
544534		Machinery Rental	13	-	100	100	100	-
544535		Machinery Allocated	12,571	-	15,000	15,000	15,000	-
571004		IP Telephony Allocation	989	373	747	747	796	-
571005		Duplicating Allocation	-	5	10	10	5	-
571009		MIS PC Group Allocation	10,803	6,190	12,379	12,379	25,423	-
571010		MIS Systems Grp Alloc(ISIS)	14,325	8,243	16,487	16,487	15,008	-
OPERATING EXPENDITURES			111,209	30,097	128,798	128,798	143,868	-
EXPENDITURES TOTAL			582,535	260,992	711,242	711,242	712,805	-
REVENUES			184,097	61,706	132,800	132,800	137,800	-
EXPENDITURES			582,535	260,992	711,242	711,242	712,805	-
TOTAL BUSINESS UNIT-53111 -Administration			398,438	199,287	578,442	578,442	575,005	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
53111560-Administration - Hwy Committee								
EXPENDITURES								
512141		Social Security - Hy Committee	273	119	250	250	250	-
		FRINGE TOTAL	273	119	250	250	250	-
514151		Per Diem - Hy Committee	3,380	1,560	3,000	3,000	3,500	-
532332		Mileage - Hwy Committee	842	359	750	750	750	-
		OPERATING EXPENDITURES	4,222	1,919	3,750	3,750	4,250	-
		EXPENDITURES TOTAL	4,495	2,038	4,000	4,000	4,500	-
		EXPENDITURES	4,495	2,038	4,000	4,000	4,500	-
TOTAL BUSINESS UNIT-53111560-Administration - Hwy Co			4,495	2,038	4,000	4,000	4,500	-

53121 -General Engineering								
EXPENDITURES								
511210		Wages-Regular	57,847	31,264	73,645	73,645	76,949	-
511220		Wages-Overtime	2,123	513	-	-	-	-
		SALARIES TOTAL	59,970	31,776	73,645	73,645	76,949	-
512130		Highway Incidental	37,775	19,320	44,997	44,997	47,031	-
		FRINGE TOTAL	37,775	19,320	44,997	44,997	47,031	-
		TOTAL SALARIES AND FRINGES	97,745	51,096	118,642	118,642	123,980	-
531312		Office Supplies	-	-	500	500	500	-
531324		Membership Dues	-	5	1,500	1,500	1,500	-
531349		Other Operating Expenses	-	-	500	500	500	-
531362		Consumable Tools	2,085	(554)	5,000	5,000	500	-
531561		Highway Materials	-	7	50	50	50	-
531562		DP Highway Materials	130	-	1,500	1,500	500	-
532325		Registration	125	-	300	300	300	-
532335		Meals	-	-	50	50	50	-
532336		Lodging	-	-	400	400	400	-
533236		Wireless Internet	240	120	300	300	300	-
543356		Building Allocation	745	-	750	750	1,000	-
544534		Machinery Rental	5,628	2,291	5,000	5,000	6,000	-
544535		Machinery Allocated	1,254	-	1,250	1,250	1,500	-
571004		IP Telephony Allocation	127	84	169	169	180	-
571009		MIS PC Group Allocation	2,274	1,398	2,795	2,795	5,741	-
571010		MIS Systems Grp Alloc(ISIS)	3,235	1,861	3,723	3,723	3,389	-
		OPERATING EXPENDITURES	15,843	5,213	23,787	23,787	22,410	-
		EXPENDITURES TOTAL	113,588	56,309	142,429	142,429	146,390	-
		EXPENDITURES	113,588	56,309	142,429	142,429	146,390	-
TOTAL BUSINESS UNIT-53121 -General Engineering			113,588	56,309	142,429	142,429	146,390	-

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

53182008-Local Road Aids - T Farmington								
EXPENDITURES								
540797		Local Road Aids - T Farmington	5,463	-	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		OPERATING EXPENDITURES	5,463	-	-	-	-	-
		EXPENDITURES TOTAL	5,463	-	-	-	-	-
		EXPENDITURES	5,463	-	-	-	-	-
TOTAL BUSINESS UNIT-53182008-Local Road Aids - T Far			5,463	-	-	-	-	-

53182012-Local Road Aids - T Ixonia

EXPENDITURES								
540797		Local Road Aids - T Ixonia	7,127	-	-	-	-	-
		OPERATING EXPENDITURES	7,127	-	-	-	-	-
		EXPENDITURES TOTAL	7,127	-	-	-	-	-
		EXPENDITURES	7,127	-	-	-	-	-
TOTAL BUSINESS UNIT-53182012-Local Road Aids - T Ixonia			7,127	-	-	-	-	-

53182014-Local Road Aids - T Jefferson

EXPENDITURES								
540797		Local Road Aids - T Jefferson	4,732	-	-	-	-	-
		OPERATING EXPENDITURES	4,732	-	-	-	-	-
		EXPENDITURES TOTAL	4,732	-	-	-	-	-
		EXPENDITURES	4,732	-	-	-	-	-
TOTAL BUSINESS UNIT-53182014-Local Road Aids - T Jefferson			4,732	-	-	-	-	-

53182018-Local Road Aids - T Lake Mills

EXPENDITURES								
540797		Local Road Aids - T Lake Mills	3,775	-	-	-	-	-
		OPERATING EXPENDITURES	3,775	-	-	-	-	-
		EXPENDITURES TOTAL	3,775	-	-	-	-	-
		EXPENDITURES	3,775	-	-	-	-	-
TOTAL BUSINESS UNIT-53182018-Local Road Aids - T Lake Mills			3,775	-	-	-	-	-

53182022-Local Road Aids - T Oakland

EXPENDITURES								
540797		Local Road Aids - T Oakland	5,036	-	-	-	-	-
		OPERATING EXPENDITURES	5,036	-	-	-	-	-
		EXPENDITURES TOTAL	5,036	-	-	-	-	-
		EXPENDITURES	5,036	-	-	-	-	-
TOTAL BUSINESS UNIT-53182022-Local Road Aids - T Oakland			5,036	-	-	-	-	-

53182024-Local Road Aids - T Palmyra

EXPENDITURES								
540797		Local Road Aids - T Palmyra	3,714	-	-	-	-	-
		OPERATING EXPENDITURES	3,714	-	-	-	-	-
		EXPENDITURES TOTAL	3,714	-	-	-	-	-
		EXPENDITURES	3,714	-	-	-	-	-
TOTAL BUSINESS UNIT-53182024-Local Road Aids - T Palmyra			3,714	-	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
53182026-Local Road Aids - T Sullivan								
EXPENDITURES								
540797		Local Road Aids - T Sullivan	4,010	-	-	-	-	-
		OPERATING EXPENDITURES	4,010	-	-	-	-	-
		EXPENDITURES TOTAL	4,010	-	-	-	-	-
		EXPENDITURES	4,010	-	-	-	-	-
TOTAL BUSINESS UNIT-53182026-Local Road Aids - T Sullivan			4,010	-	-	-	-	-
53182028-Local Road Aids - T Sumner								
EXPENDITURES								
540797		Local Road Aids - T Sumner	2,530	-	-	-	-	-
		OPERATING EXPENDITURES	2,530	-	-	-	-	-
		EXPENDITURES TOTAL	2,530	-	-	-	-	-
		EXPENDITURES	2,530	-	-	-	-	-
TOTAL BUSINESS UNIT-53182028-Local Road Aids - T Sumner			2,530	-	-	-	-	-
53182141-Local Road Aids - V Johnson Crk								
EXPENDITURES								
540797		Local Road Aids - V Johnson Crk	2,122	-	-	-	-	-
		OPERATING EXPENDITURES	2,122	-	-	-	-	-
		EXPENDITURES TOTAL	2,122	-	-	-	-	-
		EXPENDITURES	2,122	-	-	-	-	-
TOTAL BUSINESS UNIT-53182141-Local Road Aids - V Johnson Crk			2,122	-	-	-	-	-
53182171-Local Road Aids - V Palmyra								
EXPENDITURES								
540797		Local Road Aids - V Palmyra	2,000	-	-	-	-	-
		OPERATING EXPENDITURES	2,000	-	-	-	-	-
		EXPENDITURES TOTAL	2,000	-	-	-	-	-
		EXPENDITURES	2,000	-	-	-	-	-
TOTAL BUSINESS UNIT-53182171-Local Road Aids - V Palmyra			2,000	-	-	-	-	-
53182181-Local Road Aids - V Sullivan								
EXPENDITURES								
540797		Local Road Aids - V Sullivan	2,000	-	-	-	-	-
		OPERATING EXPENDITURES	2,000	-	-	-	-	-
		EXPENDITURES TOTAL	2,000	-	-	-	-	-
		EXPENDITURES	2,000	-	-	-	-	-
TOTAL BUSINESS UNIT-53182181-Local Road Aids - V Sullivan			2,000	-	-	-	-	-
53182226-Local Road Aids - C Fort Atkin								
EXPENDITURES								
540797		Local Road Aids - C Fort Atkin	6,191	-	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		OPERATING EXPENDITURES	6,191	-	-	-	-	-
		EXPENDITURES TOTAL	6,191	-	-	-	-	-
		EXPENDITURES	6,191	-	-	-	-	-
TOTAL BUSINESS UNIT-53182226-Local Road Aids - C For			6,191	-	-	-	-	-

53182241-Local Road Aids - C Jefferson

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

53182246-Local Road Aids - C Lake Mills

EXPENDITURES								
540797		Local Road Aids - C Lake Mills	3,354	-	-	-	-	-
		OPERATING EXPENDITURES	3,354	-	-	-	-	-
		EXPENDITURES TOTAL	3,354	-	-	-	-	-
		EXPENDITURES	3,354	-	-	-	-	-
TOTAL BUSINESS UNIT-53182246-Local Road Aids - C Lak			3,354	-	-	-	-	-

53182290-Local Road Aids - C Waterloo

EXPENDITURES								
540797		Local Road Aids - C Waterloo	2,000	-	-	-	-	-
		OPERATING EXPENDITURES	2,000	-	-	-	-	-
		EXPENDITURES TOTAL	2,000	-	-	-	-	-
		EXPENDITURES	2,000	-	-	-	-	-
TOTAL BUSINESS UNIT-53182290-Local Road Aids - C Wa			2,000	-	-	-	-	-

53183002-Local Bridge Aids - T Aztalan

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

53183008-Local Bridge Aids - T Farmingt

EXPENDITURES								
540798		Local Bridge Aids - T Farming	-	15,298	15,298	15,298	-	-
		OPERATING EXPENDITURES	-	15,298	15,298	15,298	-	-
		EXPENDITURES TOTAL	-	15,298	15,298	15,298	-	-
		EXPENDITURES	-	15,298	15,298	15,298	-	-
TOTAL BUSINESS UNIT-53183008-Local Bridge Aids - T Fa			-	15,298	15,298	15,298	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
53183012-Local Bridge Aids - T Ixonia								
EXPENDITURES								
540798		Local Bridge Aids	-	28,801	28,801	28,801	-	-
		OPERATING EXPENDITURES	-	28,801	28,801	28,801	-	-
		EXPENDITURES TOTAL	-	28,801	28,801	28,801	-	-
		EXPENDITURES	-	28,801	28,801	28,801	-	-
TOTAL BUSINESS UNIT-53183012-Local Bridge Aids - T Ixonia			-	28,801	28,801	28,801	-	-
53183014-Local Bridge Aids - T Jeffersn								
EXPENDITURES								
540798		Local Bridge Aids - T Jeffersn	5,281	-	-	-	-	-
		OPERATING EXPENDITURES	5,281	-	-	-	-	-
		EXPENDITURES TOTAL	5,281	-	-	-	-	-
		EXPENDITURES	5,281	-	-	-	-	-
TOTAL BUSINESS UNIT-53183014-Local Bridge Aids - T Jeffersn			5,281	-	-	-	-	-
53183026-Local Bridge Aids - T Sullivan								
EXPENDITURES								
540798		Local Bridge Aids	13,822	-	-	-	-	-
		OPERATING EXPENDITURES	13,822	-	-	-	-	-
		EXPENDITURES TOTAL	13,822	-	-	-	-	-
		EXPENDITURES	13,822	-	-	-	-	-
TOTAL BUSINESS UNIT-53183026-Local Bridge Aids - T Sullivan			13,822	-	-	-	-	-
53183028-Local Bridge Aids - T Sumner								
EXPENDITURES								
540798		Local Bridge Aids - T Sumner	-	2,734	6,000	6,000	-	-
		OPERATING EXPENDITURES	-	2,734	6,000	6,000	-	-
		EXPENDITURES TOTAL	-	2,734	6,000	6,000	-	-
		EXPENDITURES	-	2,734	6,000	6,000	-	-
TOTAL BUSINESS UNIT-53183028-Local Bridge Aids - T Sumner			-	2,734	6,000	6,000	-	-
53183032-Local Bridge Aids - T Watertwn								
EXPENDITURES								
540798		Local Bridge Aids - T Watertwn	24,591	-	-	-	-	-
		OPERATING EXPENDITURES	24,591	-	-	-	-	-
		EXPENDITURES TOTAL	24,591	-	-	-	-	-
		EXPENDITURES	24,591	-	-	-	-	-
TOTAL BUSINESS UNIT-53183032-Local Bridge Aids - T Watertwn			24,591	-	-	-	-	-
53191 -Supervision								
REVENUES								
471239		Records & Reports & Supr	200,536	103,222	190,000	190,000	200,000	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
REVENUES TOTAL			200,536	103,222	190,000	190,000	200,000	-
EXPENDITURES								
544535		Machinery Allocated	332	-	2,000	2,000	2,000	-
571004		IP Telephony Allocation	710	373	747	747	796	-
571009		MIS PC Group Allocation	-	6,190	12,379	12,379	25,423	-
571010		MIS Syst Grp Alloc(ISIS)	-	8,243	16,487	16,487	15,008	-
OPERATING EXPENDITURES			1,042	14,806	31,613	31,613	43,227	-
EXPENDITURES TOTAL			1,042	14,806	31,613	31,613	43,227	-
REVENUES			200,536	103,222	190,000	190,000	200,000	-
EXPENDITURES			1,042	14,806	31,613	31,613	43,227	-
TOTAL BUSINESS UNIT-53191 -Supervision			(199,494)	(88,415)	(158,387)	(158,387)	(156,773)	-

53191367-Supervision - County

EXPENDITURES								
511110		Salary-Permanent Reg - County	48,158	25,698	54,500	54,500	111,122	-
511220		Wages-Overtime - County	6,406	7,048	7,500	7,500	7,423	-
SALARIES TOTAL			54,564	32,747	62,000	62,000	118,545	-
512130		Highway Incidental - County	34,623	19,919	37,882	37,882	72,455	-
FRINGE TOTAL			34,623	19,919	37,882	37,882	72,455	-
TOTAL SALARIES AND FRINGES			89,187	52,665	99,882	99,882	191,000	-
531303		Comp Equip & Softw - County	-	-	1,000	1,000	1,000	-
531312		Office Supplies - County	83	15	100	100	100	-
531324		Membership Dues - County	305	307	750	750	750	-
532325		Registration - County	1,000	1,353	1,000	1,000	1,000	-
532335		Meals - County	90	87	150	150	200	-
532336		Lodging - County	99	-	250	250	250	-
532339		Other Travel & Tolls - County	-	88	25	25	25	-
533236		Wireless Internet - County	665	333	1,000	1,000	1,000	-
535242		Maintain Mach & Equip - County	183	80	250	250	250	-
544534		Machinery Rental - County	4,991	1,844	3,750	3,750	5,000	-
571009		MIS PC Group Allocat - County	7,391	-	-	-	-	-
571010		MIS Syst Grp Alloc(ISIS) - Cty	14,325	-	-	-	-	-
OPERATING EXPENDITURES			29,133	4,107	8,275	8,275	9,575	-
EXPENDITURES TOTAL			118,320	56,772	108,157	108,157	200,575	-
EXPENDITURES			118,320	56,772	108,157	108,157	200,575	-
TOTAL BUSINESS UNIT-53191367-Supervision - County			118,320	56,772	108,157	108,157	200,575	-

53191369-Supervision - Shared

EXPENDITURES								
511110		Salary-Permanent Reg- Shared	211,946	119,856	296,246	296,246	345,236	-
511220		Wages-Overtime - Shared	15,543	12,977	15,000	15,000	17,321	-
SALARIES TOTAL			227,488	132,833	311,246	311,246	362,557	-
512130		Highway Incidental - Shared	143,700	80,928	190,171	190,171	221,595	-
FRINGE TOTAL			143,700	80,928	190,171	190,171	221,595	-
TOTAL SALARIES AND FRINGES			371,188	213,761	501,417	501,417	584,152	-
532325		Registration - Shared	-	-	100	100	100	-
532335		Meals - Shared	-	-	50	50	100	-
533225		Telephone & Fax - Shared	1,235	618	1,500	1,500	1,500	-
533236		Wireless Internet - Shared	492	246	500	500	500	-
544534		Machinery Rental - Shared	28,157	14,683	26,000	26,000	30,000	-
OPERATING EXPENDITURES			29,884	15,546	28,150	28,150	32,200	-
EXPENDITURES TOTAL			401,073	229,307	529,567	529,567	616,352	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES			401,073	229,307	529,567	529,567	616,352	-
TOTAL BUSINESS UNIT-53191369-Supervision - Shared			401,073	229,307	529,567	529,567	616,352	-
53192 -Radio Expenses								
REVENUES								
471238		State Radio, Salt, G.P.L.	5,583	3,602	5,583	5,583	3,602	-
REVENUES TOTAL			5,583	3,602	5,583	5,583	3,602	-
EXPENDITURES								
535248		Radio Repairs	6,779	3,066	7,000	7,000	7,000	-
		OPERATING EXPENDITURES	6,779	3,066	7,000	7,000	7,000	-
EXPENDITURES TOTAL			6,779	3,066	7,000	7,000	7,000	-
REVENUES			5,583	3,602	5,583	5,583	3,602	-
EXPENDITURES			6,779	3,066	7,000	7,000	7,000	-
TOTAL BUSINESS UNIT-53192 -Radio Expenses			1,196	(536)	1,417	1,417	3,398	-
53193 -General Public Liability								
REVENUES								
471238		State Radio, Salt, G.P.L.	13,761	14,895	13,761	13,761	14,895	-
REVENUES TOTAL			13,761	14,895	13,761	13,761	14,895	-
EXPENDITURES								
591519		Other Insurance	35,977	17,262	40,528	40,528	35,026	-
		OPERATING EXPENDITURES	35,977	17,262	40,528	40,528	35,026	-
EXPENDITURES TOTAL			35,977	17,262	40,528	40,528	35,026	-
REVENUES			13,761	14,895	13,761	13,761	14,895	-
EXPENDITURES			35,977	17,262	40,528	40,528	35,026	-
TOTAL BUSINESS UNIT-53193 -General Public Liability			22,216	2,368	26,767	26,767	20,131	-
53211 -Employee Tax & Benefits								
EXPENDITURES								
511110		Salary-Permanent Regular	12,036	6,021	12,000	12,000	12,000	-
511210		Wages-Regular	31,455	27,872	25,000	25,000	80,234	-
511220		Wages-Overtime	-	10	-	-	-	-
511240		Wages-Temporary	47	-	-	-	-	-
511310		Wages-Sick Leave	132,135	67,669	130,000	130,000	130,000	-
511320		Wages-Vacation Pay	264,803	82,346	235,000	235,000	270,000	-
511330		Wages-Longevity Pay	4,764	-	5,020	5,020	3,970	-
511340		Wages-Holiday Pay	131,851	43,037	148,000	148,000	-	-
511350		Wages-Miscellaneous(Comp)	2,650	563	3,000	3,000	3,000	-
511380		Wages-Bereavement	5,376	1,289	4,000	4,000	4,000	-
SALARIES TOTAL			585,116	228,806	562,020	562,020	503,204	-
512141		Social Security	274,125	135,120	292,303	292,303	310,650	-
512142		Retirement (Employer)	566,867	123,225	279,998	279,998	292,158	-
512144		Health Insurance	895,912	366,322	1,018,424	1,018,424	757,420	-
512145		Life Insurance	1,315	685	1,187	1,187	1,266	-
512146		Workers Compensation	84,839	25,330	20,000	20,000	20,000	-
512148		Unemployment Compensation	2,474	-	-	-	-	-
512151		HSA Contribution	-	-	32,000	32,000	-	-
512153		HRA Contribution	18,684	2,880	-	-	64,600	-
512173		Dental Insurance	38,977	22,990	50,244	50,244	51,456	-
FRINGE TOTAL			1,883,194	676,553	1,694,156	1,694,156	1,497,550	-
TOTAL SALARIES AND FRINGES			2,468,309	905,359	2,256,176	2,256,176	2,000,754	-
512370		Misc Fringes	3,201	2,665	1,500	1,500	3,500	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
512390		Safety Equipment	9,256	1,729	8,500	8,500	9,500	-
531562		DP Highway Materials	243	405	-	-	-	-
543941		Fringe Benefit Allocation	(1,996,027)	(1,039,140)	(2,276,145)	(2,276,145)	(2,025,179)	-
544534		Machinery Rental	-	369	-	-	-	-
591516		WC Excessive & Aggregate	6,272	3,411	7,533	7,533	7,178	-
591517		WC Safety & Claims	3,528	1,016	2,436	2,436	4,247	-
		OPERATING EXPENDITURES	<u>(1,973,528)</u>	<u>(1,029,544)</u>	<u>(2,256,176)</u>	<u>(2,256,176)</u>	<u>(2,000,754)</u>	-
		EXPENDITURES TOTAL	494,781	(124,186)	-	-	-	-
		EXPENDITURES	494,781	(124,186)	-	-	-	-
		TOTAL BUSINESS UNIT-53211 -Employee Tax & Benefits	494,781	(124,186)	-	-	-	-

53212 -Adjustments

EXPENDITURES

543951	Year End Allocation	-	1	-	-	-	-	-
	OPERATING EXPENDITURES	-	1	-	-	-	-	-
	EXPENDITURES TOTAL	-	1	-	-	-	-	-
	EXPENDITURES	-	1	-	-	-	-	-
	TOTAL BUSINESS UNIT-53212 -Adjustments	-	1	-	-	-	-	-

53213 -Drug & Alcohol Testing

EXPENDITURES

511110	Salary-Permanent Regular	88	-	-	-	-	-	-
511210	Wages-Regular	886	504	800	800	990	-	-
	SALARIES TOTAL	974	504	800	800	990	-	-
512130	Highway Incidental	616	308	489	489	605	-	-
	FRINGE TOTAL	616	308	489	489	605	-	-
	TOTAL SALARIES AND FRINGES	1,590	811	1,289	1,289	1,595	-	-
521650	Drug Testing	3,866	1,583	5,000	5,000	5,000	-	-
543356	Building Allocation	36	-	100	100	100	-	-
543941	Fringe Benefit Allocation	(3,432)	(1,589)	(2,500)	(2,500)	(2,500)	-	-
544534	Machinery Rental	273	181	350	350	400	-	-
	OPERATING EXPENDITURES	<u>743</u>	<u>175</u>	<u>2,950</u>	<u>2,950</u>	<u>3,000</u>	-	-
	EXPENDITURES TOTAL	2,333	987	4,239	4,239	4,595	-	-
	EXPENDITURES	2,333	987	4,239	4,239	4,595	-	-
	TOTAL BUSINESS UNIT-53213 -Drug & Alcohol Testing	2,333	987	4,239	4,239	4,595	-	-

53221 -Field Small Tools

REVENUES

483002	Misc Sale/Material & Supply	2,367	-	-	-	1,000	-	-
	REVENUES TOTAL	2,367	-	-	-	1,000	-	-

EXPENDITURES

511210	Wages-Regular	1,907	1,110	2,500	2,500	2,500	-	-
	SALARIES TOTAL	1,907	1,110	2,500	2,500	2,500	-	-
512130	Highway Incidental	1,226	676	1,528	1,528	1,528	-	-
	FRINGE TOTAL	1,226	676	1,528	1,528	1,528	-	-
	TOTAL SALARIES AND FRINGES	3,133	1,787	4,028	4,028	4,028	-	-
531320	Safety Supplies	5,255	6,772	8,000	8,000	8,000	-	-
531349	Other Operating Expenses	506	-	-	-	-	-	-
531396	Field Tools	11,630	20,620	22,500	22,500	25,000	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
531561		Highway Materials	160	-	200	200	200	-
531571		Shop Materials	856	402	1,200	1,200	1,000	-
543356		Building Allocation	5	-	-	-	-	-
543942		Field Tools Allocation	(16,878)	(2,651)	(49,428)	(49,428)	(50,228)	-
543943		Shop Services Allocation	2,953	1	6,000	6,000	5,500	-
544534		Machinery Rental	35	-	-	-	-	-
544535		Machinery Allocated	5,493	-	7,500	7,500	7,500	-
		OPERATING EXPENDITURES	10,016	25,143	(4,028)	(4,028)	(3,028)	-
		EXPENDITURES TOTAL	13,149	26,930	-	-	1,000	-
		REVENUES	2,367	-	-	-	1,000	-
		EXPENDITURES	13,149	26,930	-	-	1,000	-
TOTAL BUSINESS UNIT-53221 -Field Small Tools			10,782	26,930	-	-	-	-

53231 -Shop Operations

REVENUES

451201	Shop Overhead Recovered	17,163	5,932	10,000	10,000	10,000	-
483004	Sale Salvage & Waste	3,102	-	-	-	-	-

REVENUES TOTAL

20,265	5,932	10,000	10,000	10,000	-
---------------	--------------	---------------	---------------	---------------	----------

EXPENDITURES

511110	Salary-Permanent Regular	76,751	43,177	97,495	97,495	100,420	-
511210	Wages-Regular	58,791	30,679	60,000	60,000	65,000	-
511220	Wages-Overtime	3,649	2,633	3,000	3,000	4,000	-
511240	Wages-Temporary	648	-	-	-	-	-
	SALARIES TOTAL	139,839	76,490	160,495	160,495	169,420	-

512130	Highway Incidental	88,311	46,541	98,062	98,062	103,550	-
	FRINGE TOTAL	88,311	46,541	98,062	98,062	103,550	-

TOTAL SALARIES AND FRINGES

228,149	123,031	258,557	258,557	272,970	-
----------------	----------------	----------------	----------------	----------------	----------

531303	Computer Equipmt & Software	-	-	700	700	700	-
531311	Postage & Box Rent	14	9	200	200	200	-
531312	Office Supplies	409	90	500	500	500	-
531313	Printing & Duplicating	6	64	300	300	300	-
531320	Safety Supplies	1,178	653	1,750	1,750	3,750	-
531346	Clothing & Uniform	3,189	1,677	3,750	3,750	3,750	-
531393	Core	662	104	-	-	500	-
531395	Small Shop Supplies	22,617	10,327	25,000	25,000	25,000	-
531397	Shop Equipment & Repair Of	22,310	13,058	8,500	8,500	25,000	-
531561	Highway Materials Shop	-	82	-	-	-	-
531562	DP Highway Materials	-	0	-	-	-	-
531571	Shop Materials	-	-	250	250	250	-
532325	Registration	1,070	-	800	800	800	-
532335	Meals	32	60	50	50	75	-
532336	Lodging	786	-	600	600	750	-
532339	Other Travel & Tolls	5	4	-	-	-	-
533225	Telephone & Fax	485	243	700	700	700	-
535242	Maintain Machinery & Equip	89	72	500	500	500	-
543356	Building Allocation	191,894	-	210,000	210,000	210,000	-
543943	Shop Services Allocation	(536,243)	-	(584,758)	(584,758)	(629,334)	-
543951	Year End Allocation	(4,791)	(418)	(12,000)	(12,000)	(12,000)	-
544534	Machinery Rental	11,295	4,276	6,000	6,000	10,000	-
544535	Machinery Allocated	60,205	-	65,000	65,000	65,000	-
571004	IP Telephony Allocation	583	277	554	554	591	-
571005	Duplicating Allocation	7	-	-	-	-	-
571009	MIS PC Group Allocation	5,685	4,592	9,185	9,185	18,863	-
571010	MIS Systems Grp Alloc(ISIS)	10,628	6,116	12,232	12,232	11,135	-
	OPERATING EXPENDITURES	(207,885)	41,286	(250,187)	(250,187)	(262,970)	-

EXPENDITURES TOTAL

20,265	164,317	8,370	8,370	10,000	-
---------------	----------------	--------------	--------------	---------------	----------

REVENUES

20,265	5,932	10,000	10,000	10,000	-
---------------	--------------	---------------	---------------	---------------	----------

EXPENDITURES

20,265	164,317	8,370	8,370	10,000	-
---------------	----------------	--------------	--------------	---------------	----------

TOTAL BUSINESS UNIT-53231 -Shop Operations

0	158,386	(1,630)	(1,630)	-	-
----------	----------------	----------------	----------------	----------	----------

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
53232 -Fuel Handling								
EXPENDITURES								
511210		Wages-Regular	2,322	1,152	3,000	3,000	3,000	-
511220		Wages-Overtime	-	151	-	-	-	-
		SALARIES TOTAL	2,322	1,304	3,000	3,000	3,000	-
512130		Highway Incidental	1,470	797	1,833	1,833	1,834	-
		FRINGE TOTAL	1,470	797	1,833	1,833	1,834	-
		TOTAL SALARIES AND FRINGES	3,792	2,101	4,833	4,833	4,834	-
531562		DP Highway Materials	15,582	5,932	6,000	6,000	10,000	-
531571		Shop Materials	5	-	-	-	-	-
543356		Building Allocation	299	-	200	200	300	-
543944		Fuel Allocation	(48,898)	-	(36,088)	(36,088)	(37,110)	-
543951		Year End Allocation	8,089	-	-	-	-	-
544534		Machinery Rental	2,261	546	1,500	1,500	1,500	-
544535		Machinery Allocated	12,910	-	19,000	19,000	15,000	-
561541		Depreciation	1,622	-	-	-	-	-
591510		Fuel Tank Insurance	4,337	4,873	4,555	4,555	5,476	-
		OPERATING EXPENDITURES	(3,792)	11,351	(4,833)	(4,833)	(4,834)	-
		EXPENDITURES TOTAL	0	13,451	-	-	-	-
		EXPENDITURES	0	13,451	-	-	-	-
TOTAL BUSINESS UNIT-53232 -Fuel Handling			0	13,451	-	-	-	-
53241 -Machinery Operations								
EXPENDITURES								
511210		Wages-Regular	238,042	128,511	240,000	240,000	265,000	-
511220		Wages-Overtime	10,541	8,534	10,000	10,000	12,000	-
		SALARIES TOTAL	248,583	137,046	250,000	250,000	277,000	-
512130		Highway Incidental	156,568	83,335	152,750	152,750	169,303	-
		FRINGE TOTAL	156,568	83,335	152,750	152,750	169,303	-
		TOTAL SALARIES AND FRINGES	405,151	220,381	402,750	402,750	446,303	-
531561		Highway Materials	4	-	50	50	50	-
531562		DP Highway Materials	(10,839)	-	-	-	-	-
531563		Oil Change Discounts	4,292	2,677	3,500	3,500	4,000	-
531571		Shop Materials	1,046,996	535,916	1,150,000	1,150,000	1,150,000	-
543356		Building Allocation	4,052	-	8,000	8,000	8,000	-
543943		Shop Services Allocation	521,805	-	535,000	535,000	535,000	-
543945		Machine Operation Allocation	(3,117,170)	(1,418,830)	(3,121,125)	(3,121,125)	(3,447,620)	-
543951		Year End Allocation	(27,789)	(7,613)	(10,000)	(10,000)	(10,000)	-
544534		Machinery Rental	30,631	11,156	(30,000)	(30,000)	30,000	-
544535		Machinery Allocated	(175,133)	-	(200,000)	(200,000)	(200,000)	-
561541		Depreciation	1,207,233	-	1,300,000	1,300,000	1,300,000	-
561544		Infrastructure Disposal	(147,417)	-	(215,000)	(215,000)	(200,000)	-
591512		Vehicle & Equipment Insurance	147,829	91,185	156,825	156,825	369,267	-
591520		Liability Claims	10,501	1,154	20,000	20,000	15,000	-
		OPERATING EXPENDITURES	(505,005)	(784,355)	(402,750)	(402,750)	(446,303)	-
		EXPENDITURES TOTAL	(99,854)	(563,975)	-	-	-	-
		EXPENDITURES	(99,854)	(563,975)	-	-	-	-
TOTAL BUSINESS UNIT-53241 -Machinery Operations			(99,854)	(563,975)	-	-	-	-
53251 -Pit & Quarry (Lime Rock)								
REVENUES								
483003		Material Handling Recovered	-	-	58,183	58,183	77,484	-
		REVENUES TOTAL	-	-	58,183	58,183	77,484	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES								
511210		Wages-Regular	-	-	3,000	3,000	3,000	-
		SALARIES TOTAL	-	-	3,000	3,000	3,000	-
512130		Highway Incidental	-	-	1,833	1,833	1,834	-
		FRINGE TOTAL	-	-	1,833	1,833	1,834	-
		TOTAL SALARIES AND FRINGES	-	-	4,833	4,833	4,834	-
541751		Inventory Adjustments	11,499	-	-	-	-	-
543356		Building Allocation	4,194	-	1,500	1,500	3,000	-
543951		Year End Allocation	(63,351)	-	25,000	25,000	-	-
544535		Machinery Allocated	18,580	-	8,000	8,000	15,000	-
		OPERATING EXPENDITURES	(29,078)	-	34,500	34,500	18,000	-
		EXPENDITURES TOTAL	(29,078)	-	39,333	39,333	22,834	-
		REVENUES	-	-	58,183	58,183	77,484	-
		EXPENDITURES	(29,078)	-	39,333	39,333	22,834	-
TOTAL BUSINESS UNIT-53251 -Pit & Quarry (Lime Rock)			(29,078)	-	(18,850)	(18,850)	(54,650)	-

53251565-Pit & Quar (Lime Rk)-Mix PI

EXPENDITURES								
511210		Wages-Regular - Mix Plant	709	118	-	-	-	-
		SALARIES TOTAL	709	118	-	-	-	-
512130		Highway Incidental - Mix Plant	433	72	-	-	-	-
		FRINGE TOTAL	433	72	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,142	190	-	-	-	-
531396		Field Tools - Mix Plant	2	0	-	-	-	-
531562		DP Hwy Materials - Mix Plant	840	-	1,000	1,000	2,000	-
536531		Land Rent & Lease - Mix Plant	6,519	6,695	6,700	6,700	7,000	-
544534		Machinery Rental - Mix Plant	1,474	300	-	-	-	-
		OPERATING EXPENDITURES	8,835	6,996	7,700	7,700	9,000	-
		EXPENDITURES TOTAL	9,976	7,186	7,700	7,700	9,000	-
		EXPENDITURES	9,976	7,186	7,700	7,700	9,000	-
TOTAL BUSINESS UNIT-53251565-Pit & Quar (Lime Rk)-Mi			9,976	7,186	7,700	7,700	9,000	-

53251567-Pit & Quar (Lime Rk)-Stras II

REVENUES								
483003		MATL HANDLING-LIMEROCK STRAS.	32,630	26,523	-	-	-	-
		REVENUES TOTAL	32,630	26,523	-	-	-	-
EXPENDITURES								
511210		Wages-Regular - Strasburg II	6,895	4,095	-	-	-	-
511220		Wages-Overtime - Strasburg II	237	-	-	-	-	-
		SALARIES TOTAL	7,132	4,095	-	-	-	-
512130		Highway Incidental - Stras II	4,465	2,466	-	-	-	-
		FRINGE TOTAL	4,465	2,466	-	-	-	-
		TOTAL SALARIES AND FRINGES	11,597	6,560	-	-	-	-
531321		Public Of Legal Noti-Stras II	-	-	-	-	500	-
531396		Field Tools - Strasburg II	47	8	150	150	150	-
531561		Highway Materials - Stras II	473	-	-	-	-	-
531562		DP Hwy Materials - Stras II	9,210	-	1,000	1,000	15,000	-
531571		Shop Materials Stras II	176	-	-	-	-	-
544534		Machinery Rental - Stras II	30,228	28,218	10,000	10,000	30,000	-
		OPERATING EXPENDITURES	40,134	28,226	11,150	11,150	45,650	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES TOTAL			51,732	34,786	11,150	11,150	45,650	-
REVENUES			32,630	26,523	-	-	-	-
EXPENDITURES			51,732	34,786	11,150	11,150	45,650	-
TOTAL BUSINESS UNIT-53251567-Pit & Quar (Lime Rk)-St			19,102	8,263	11,150	11,150	45,650	-

53252 -Pit & Quarry (Gravel)

REVENUES								
483003		Material Handling Recovered	-	-	27,266	27,266	23,351	-
REVENUES TOTAL			-	-	27,266	27,266	23,351	-
EXPENDITURES								
541751		Inventory Adjustments	1,968	-	-	-	-	-
543356		Building Allocation	770	-	4,000	4,000	2,500	-
543951		Year End Allocation	(3,032)	-	5,000	5,000	5,000	-
OPERATING EXPENDITURES			(294)	-	9,000	9,000	7,500	-
EXPENDITURES TOTAL			(294)	-	9,000	9,000	7,500	-
REVENUES			-	-	27,266	27,266	23,351	-
EXPENDITURES			(294)	-	9,000	9,000	7,500	-
TOTAL BUSINESS UNIT-53252 -Pit & Quarry (Gravel)			(294)	-	(18,266)	(18,266)	(15,851)	-

53252563-Pit & Quarry (Scollards)

EXPENDITURES								
511210		Wages-Regular Scollards	485	201	-	-	-	-
SALARIES TOTAL			485	201	-	-	-	-
512130		Highway Incidental Scollards	297	123	-	-	-	-
FRINGE TOTAL			297	123	-	-	-	-
TOTAL SALARIES AND FRINGES			782	323	-	-	-	-
531396		Field Tools Scollards	2	1	-	-	-	-
531562		DP Highway Materials-Scollards	630	-	-	-	-	-
544534		Machinery Rental Scollards	1,071	466	-	-	-	-
OPERATING EXPENDITURES			1,702	467	-	-	-	-
EXPENDITURES TOTAL			2,484	790	-	-	-	-
EXPENDITURES			2,484	790	-	-	-	-
TOTAL BUSINESS UNIT-53252563-Pit & Quarry (Scollards)			2,484	790	-	-	-	-

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

REVENUES								
483003		MATL HANDLING-CRUSHED BT	10,829	1,265	-	-	-	-
REVENUES TOTAL			10,829	1,265	-	-	-	-
EXPENDITURES								
511210		Wages-Regular-Crushed BT	424	503	-	-	-	-
511220		Wages-Overtime-Crushed BT	-	49	-	-	-	-
SALARIES TOTAL			424	551	-	-	-	-
512130		Highway Incidental-Crushed BT	259	337	-	-	-	-
FRINGE TOTAL			259	337	-	-	-	-
TOTAL SALARIES AND FRINGES			684	888	-	-	-	-
531396		Field Tools-Crushed BT	1	1	-	-	-	-
536539		Other Rents & Leases-Crushed BT	600	600	600	600	600	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
544534		Machinery Rental-Crushed BT	1,089	1,225	-	-	-	-
		OPERATING EXPENDITURES	1,691	1,825	600	600	600	-
		EXPENDITURES TOTAL	2,374	2,714	600	600	600	-
		REVENUES	10,829	1,265	-	-	-	-
		EXPENDITURES	2,374	2,714	600	600	600	-
TOTAL BUSINESS UNIT-53252569-Pit & Quar(Gravel)-Crus			(8,455)	1,449	600	600	600	-

53252579-Pit & Quarry (Gravel)-Redlicks

EXPENDITURES								
511210		Wages-Regular-Redlicks	1,609	518	6,000	6,000	4,500	-
		SALARIES TOTAL	1,609	518	6,000	6,000	4,500	-
512130		Highway Incidental-Redlicks	988	295	3,666	3,666	2,751	-
		FRINGE TOTAL	988	295	3,666	3,666	2,751	-
		TOTAL SALARIES AND FRINGES	2,597	813	9,666	9,666	7,251	-
531396		Field Tools-Redlicks	6	1	-	-	-	-
544534		Machinery Rental-Redlicks	3,661	1,073	8,000	8,000	8,000	-
		OPERATING EXPENDITURES	3,667	1,074	8,000	8,000	8,000	-
		EXPENDITURES TOTAL	6,264	1,887	17,666	17,666	15,251	-
		EXPENDITURES	6,264	1,887	17,666	17,666	15,251	-
TOTAL BUSINESS UNIT-53252579-Pit & Quarry (Gravel)-Redlicks			6,264	1,887	17,666	17,666	15,251	-

53254 -Obsolete Parts

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

53263 -Bituminous (Haul Winter Mix)

EXPENDITURES								
543356		Building Allocation	317	-	375	375	375	-
543951		Year End Allocation	(317)	-	-	-	-	-
		OPERATING EXPENDITURES	(0)	-	375	375	375	-
		EXPENDITURES TOTAL	(0)	-	375	375	375	-
		EXPENDITURES	(0)	-	375	375	375	-
TOTAL BUSINESS UNIT-53263 -Bituminous (Haul Winter Mix)			(0)	-	375	375	375	-

53263578-Bituminous (Haul) - Hwy Shop

EXPENDITURES								
511210		Wages-Regular	910	387	1,000	1,000	1,200	-
511220		Wages-Overtime	10	-	-	-	-	-
		SALARIES TOTAL	920	387	1,000	1,000	1,200	-
512130		Highway Incidental	595	237	611	611	734	-
		FRINGE TOTAL	595	237	611	611	734	-
		TOTAL SALARIES AND FRINGES	1,515	624	1,611	1,611	1,934	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
531388		MC-250 Winter-Mix	32,833	8,814	23,000	23,000	25,000	-
531396		Field Tools	10	1	25	25	25	-
543948		Bituminous Allocation	(36,754)	(10,150)	(26,511)	(26,511)	(29,834)	-
544534		Machinery Rental	2,397	542	1,500	1,500	2,500	-
		OPERATING EXPENDITURES	(1,515)	(793)	(1,986)	(1,986)	(2,309)	-
		EXPENDITURES TOTAL	0	(169)	(375)	(375)	(375)	-
		EXPENDITURES	0	(169)	(375)	(375)	(375)	-
TOTAL BUSINESS UNIT-53263578-Bituminous (Haul) - Hwy			0	(169)	(375)	(375)	(375)	-

53271 -Buildings & Grounds

REVENUES

486001		Vending Commission	-	-	500	500	-	-
REVENUES TOTAL			-	-	500	500	-	-

EXPENDITURES

529170		Grounds Keeping Charges	5,992	-	14,165	14,165	8,974	-
543946		Building Allocation	(538,334)	-	(553,685)	(553,685)	(613,930)	-
543951		Year End Allocation	(234,536)	(3,010)	(300,000)	(300,000)	(275,000)	-
544535		Machinery Allocated	28,590	-	40,000	40,000	40,000	-
591511		Building Insurance	13,347	7,261	14,281	14,281	15,249	-
591515		Boiler Insurance	1,577	1,437	1,735	1,735	1,538	-
		OPERATING EXPENDITURES	(723,365)	5,688	(783,504)	(783,504)	(823,169)	-
		EXPENDITURES TOTAL	(723,365)	5,688	(783,504)	(783,504)	(823,169)	-
		REVENUES	-	-	500	500	-	-
		EXPENDITURES	(723,365)	5,688	(783,504)	(783,504)	(823,169)	-
TOTAL BUSINESS UNIT-53271 -Buildings & Grounds			(723,365)	5,688	(784,004)	(784,004)	(823,169)	-

53271578-Bldg & Grounds - Hwy Shop

EXPENDITURES

511210		Wages-Regular - Hwy Shop	30,947	30,437	60,000	60,000	60,000	-
511220		Wages-Overtime - Hwy Shop	2,327	1,675	2,000	2,000	2,000	-
511240		Wages-Temporary	4,327	1,168	3,000	3,000	4,500	-
		SALARIES TOTAL	37,600	33,279	65,000	65,000	66,500	-
512130		Highway Incidental-Hwy Shop	24,099	20,257	48,269	48,269	40,645	-
		FRINGE TOTAL	24,099	20,257	48,269	48,269	40,645	-
		TOTAL SALARIES AND FRINGES	61,699	53,536	113,269	113,269	107,145	-
529642		Purch Services - Hwy Shop	-	-	1,000	1,000	1,000	-
531561		Highway Materials-Hwy Shop	244	3,664	4,000	4,000	5,000	-
531562		DP Hwy Materials - Hwy Shop	-	-	3,000	3,000	3,000	-
531571		Shop Materials - Hwy Shop	-	-	200	200	200	-
533221		Water - Hwy Shop	12,793	5,977	12,000	12,000	14,000	-
533222		Electric - Hwy Shop	37,992	17,996	41,000	41,000	41,000	-
533223		Sewer - Hwy Shop	14,578	6,205	14,000	14,000	16,000	-
533224		Natural Gas - Hwy Shop	35,835	18,120	40,000	40,000	40,000	-
533225		Telephone & Fax - Hwy Shop	1,068	1,338	2,000	2,000	2,100	-
533235		Storm Water Utili-Hwy Shop	12,843	5,351	13,000	13,000	14,000	-
535246		Bldg Servi & Maint-Hwy Shop	23,883	32,566	20,000	20,000	40,000	-
535297		Refuse Collection-Hwy Shop	993	509	900	900	1,000	-
535344		Hhld&Janitorial Sup-Hwy Shop	4,967	2,611	5,500	5,500	6,000	-
544534		Machinery Rental - Hwy Shop	19,547	17,625	25,000	25,000	25,000	-
561541		Depreciation - Hwy Shop	381,475	-	382,000	382,000	382,000	-
		OPERATING EXPENDITURES	546,217	111,962	563,600	563,600	590,300	-
		EXPENDITURES TOTAL	607,917	165,498	676,869	676,869	697,445	-
		EXPENDITURES	607,917	165,498	676,869	676,869	697,445	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
TOTAL BUSINESS UNIT-53271578-Bldg & Grounds - Hwy			607,917	165,498	676,869	676,869	697,445	-

53271581-Bldg & Grounds-Old Hwy Shop

EXPENDITURES

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

53271582-Buildings & Grounds-Concord

EXPENDITURES

511210	Wages-Regular-Concord Shop	9,447	5,275	9,000	9,000	10,500	-
511240	Wages-Temporary	46	-	-	-	-	-
	SALARIES TOTAL	9,493	5,275	9,000	9,000	10,500	-
512130	Highway Incidental-Concord Shp	6,127	3,223	-	-	6,418	-
	FRINGE TOTAL	6,127	3,223	-	-	6,418	-
TOTAL SALARIES AND FRINGES		15,619	8,498	9,000	9,000	16,918	-
531561	Highway Materials-Concord Shop	9,267	5,163	4,500	4,500	7,500	-
531562	DP Highway Mats-Concord Shop	-	-	200	200	200	-
531571	Shop Materials-Concord Shop	-	-	100	100	100	-
533222	Electric-Concord Shop	2,437	1,265	2,300	2,300	2,500	-
533224	Natural Gas-Concord Shop	-	-	7,500	7,500	10,000	-
533228	Internet-Concord Shop	768	320	800	800	800	-
535246	Bldg Serv & Maint-Concord Shop	2,161	1,555	3,000	3,000	3,000	-
535344	Household & Janit Supp-Concord	45	160	100	100	200	-
544534	Machinery Rental-Concord Shop	2,992	1,461	4,200	4,200	4,200	-
561541	Depreciation-Concord Shop	27,398	-	30,000	30,000	30,000	-
	OPERATING EXPENDITURES	45,068	9,925	52,700	52,700	58,500	-
EXPENDITURES TOTAL		60,687	18,423	61,700	61,700	75,418	-
EXPENDITURES		60,687	18,423	61,700	61,700	75,418	-
TOTAL BUSINESS UNIT-53271582-Buildings & Grounds-Concord			60,687	18,423	61,700	61,700	75,418

53271584-Building & Grounds-Lake Mills

EXPENDITURES

511210	Wages-Regular-Lake Mills Shop	3,982	1,879	5,000	5,000	5,000	-
511220	Wages-Overtime-Lake Mills Shop	44	-	-	-	-	-
511240	Wages-Temporary	46	-	-	-	-	-
	SALARIES TOTAL	4,072	1,879	5,000	5,000	5,000	-
512130	Highway Incidental-Lake Mills	2,610	1,148	-	-	3,056	-
	FRINGE TOTAL	2,610	1,148	-	-	3,056	-
TOTAL SALARIES AND FRINGES		6,681	3,028	5,000	5,000	8,056	-
531562	DP Highway Materials	-	-	-	-	100	-
531571	Shop Materials-Lake Mills Shop	-	-	250	250	250	-
533222	Electric-Lake Mills Shop	1,230	501	1,350	1,350	1,400	-
533224	Natural Gas-Lake Mills	3,872	2,113	6,000	6,000	6,000	-
533236	Wireless Internet	372	191	500	500	500	-
535246	Bldg Serv & Maint-Lake Mills S	762	311	1,500	1,500	1,500	-
535344	Household & Janit Supp-Lk Mill	106	-	-	-	-	-
544534	Machinery Rental-Lake Mills Sh	2,372	1,211	1,500	1,500	2,500	-
561541	Depreciation - Lake Mills Shop	29,609	-	30,000	30,000	30,000	-
	OPERATING EXPENDITURES	38,323	4,327	41,100	41,100	42,250	-
EXPENDITURES TOTAL		45,004	7,355	46,100	46,100	50,306	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES			45,004	7,355	46,100	46,100	50,306	-
TOTAL BUSINESS UNIT-53271584-Building & Grounds-La			45,004	7,355	46,100	46,100	50,306	-

53282 -Equipment Acquisitions

EXPENDITURES								
511210		Wages-Regular	5,149	10,707	30,000	30,000	30,000	-
511220		Wages-Overtime	-	406	500	500	500	-
SALARIES TOTAL			5,149	11,113	30,500	30,500	30,500	-
512130		Highway Incidental	3,154	6,781	18,636	18,636	18,642	-
FRINGE TOTAL			3,154	6,781	18,636	18,636	18,642	-
TOTAL SALARIES AND FRINGES			8,303	17,895	49,136	49,136	49,142	-
531561		Highway Materials	-	14	100	100	100	-
531562		DP Highway Materials	252,007	398,967	1,400,000	1,400,000	1,400,000	-
531571		Shop Materials	-	174	4,000	4,000	4,000	-
543943		Shop Services Allocation	(260,310)	-	(1,454,236)	(1,454,236)	(1,454,242)	-
543949		Equipment/Material Acquisiti	-	429,426	-	-	-	-
544534		Machinery Rental	-	34	1,000	1,000	1,000	-
OPERATING EXPENDITURES			(8,303)	828,614	(49,136)	(49,136)	(49,142)	-
EXPENDITURES TOTAL			0	846,509	-	-	-	-
EXPENDITURES			0	846,509	-	-	-	-
TOTAL BUSINESS UNIT-53282 -Equipment Acquisitions			0	846,509	-	-	-	-

53283 -Materials Acquisitions

REVENUES								
483003		Material Handling Recovered	-	-	20,000	20,000	20,000	-
REVENUES TOTAL			-	-	20,000	20,000	20,000	-
EXPENDITURES								
541751		Inventory Adjustments	431	-	-	-	-	-
543356		Building Allocation	2,817	-	2,000	2,000	2,000	-
543951		Year End Allocation	(3,248)	-	18,000	18,000	18,000	-
OPERATING EXPENDITURES			-	-	20,000	20,000	20,000	-
EXPENDITURES TOTAL			-	-	20,000	20,000	20,000	-
REVENUES			-	-	20,000	20,000	20,000	-
EXPENDITURES			-	-	20,000	20,000	20,000	-
TOTAL BUSINESS UNIT-53283 -Materials Acquisitions			-	-	-	-	-	-

53283570-Materials Acquisi-Mixed Sand

REVENUES								
483003		MATL HANDLING-MIXED SAND	25	1,908	-	-	1,000	-
REVENUES TOTAL			25	1,908	-	-	1,000	-
EXPENDITURES								
511210		Wages-Regular - Mixed Sand	-	741	-	-	1,000	-
511220		Wages-Overtime - Mixed Sand	-	49	-	-	50	-
SALARIES TOTAL			-	789	-	-	1,050	-
512130		Highway Incidental-Mixed Sand	-	482	-	-	642	-
FRINGE TOTAL			-	482	-	-	642	-
TOTAL SALARIES AND FRINGES			-	1,272	-	-	1,692	-
531396		Field Tools - Mixed Sand	-	3	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
531561		Highway Materials - Mixed Sand	-	15,416	-	-	10,000	-
531562		DP Hwy Materials - Mixed Sand	-	8,267	-	-	10,000	-
543949		Equip/Matl Acqui - Mixed Sand	-	(26,797)	-	-	(22,192)	-
543951		Mixed Sand-YE Alloc	25	-	-	-	-	-
544534		Machinery Rental - Mixed Sand	-	1,840	-	-	1,500	-
		OPERATING EXPENDITURES	25	(1,272)	-	-	(692)	-
		EXPENDITURES TOTAL	25	0	-	-	1,000	-
		REVENUES	25	1,908	-	-	1,000	-
		EXPENDITURES	25	0	-	-	1,000	-
TOTAL BUSINESS UNIT-53283570-Materials Acquisi-Mixed			-	(1,908)	-	-	-	-

53283571-Materials Acquisi-Salt

REVENUES								
483003		MATL HANDLING-SALT	9,003	4,994	-	-	-	-
REVENUES TOTAL			9,003	4,994	-	-	-	-
EXPENDITURES								
511210		Wages-Regular - Salt	8,331	7,412	15,000	15,000	15,000	-
		SALARIES TOTAL	8,331	7,412	15,000	15,000	15,000	-
512130		Highway Incidental-Salt	5,090	4,530	9,165	9,165	9,168	-
		FRINGE TOTAL	5,090	4,530	9,165	9,165	9,168	-
TOTAL SALARIES AND FRINGES			13,421	11,943	24,165	24,165	24,168	-
531373		Sodium Chloride - Salt	179,134	144,504	300,000	300,000	300,000	-
531396		Field Tools - Salt	27	12	100	100	100	-
543949		Equip/Matl Acqui - Salt	(211,473)	(172,967)	(349,265)	(349,265)	(349,268)	-
543951		Salt - YE Alloc	9,003	-	-	-	-	-
544534		Machinery Rental - Salt	18,891	16,508	25,000	25,000	25,000	-
		OPERATING EXPENDITURES	(4,418)	(11,943)	(24,165)	(24,165)	(24,168)	-
EXPENDITURES TOTAL			9,003	(0)	-	-	-	-
REVENUES			9,003	4,994	-	-	-	-
EXPENDITURES			9,003	(0)	-	-	-	-
TOTAL BUSINESS UNIT-53283571-Materials Acquisi-Salt			(0)	(4,994)	-	-	-	-

53283572-Materials Acquisi-Tack Oil

EXPENDITURES								
511210		Wages-Regular - Tack Oil	814	339	750	750	750	-
		SALARIES TOTAL	814	339	750	750	750	-
512130		Highway Incidental-Tack Oil	497	207	458	458	459	-
		FRINGE TOTAL	497	207	458	458	459	-
TOTAL SALARIES AND FRINGES			1,311	546	1,208	1,208	1,209	-
531396		Field Tools - Tack Oil	3	1	-	-	-	-
531562		DP Hwy Materials - Tack Oil	22,133	10,221	30,000	30,000	30,000	-
543949		Equip/Matl Acqui - Tack Oil	(25,846)	(11,771)	(33,208)	(33,208)	(31,209)	-
543951		Tack Oil-YE Alloc	0	-	-	-	-	-
544534		Machinery Rental - Tack Oil	2,398	287	2,000	2,000	-	-
		OPERATING EXPENDITURES	(1,311)	(1,263)	(1,208)	(1,208)	(1,209)	-
EXPENDITURES TOTAL			(0)	(717)	-	-	-	-
EXPENDITURES			(0)	(717)	-	-	-	-
TOTAL BUSINESS UNIT-53283572-Materials Acquisi-Tack			(0)	(717)	-	-	-	-

53283574-Materials Acquisi-Brine Salt

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
REVENUES								
483003		MATL HANDLING-BRINE	(29,581)	12,974	-	-	-	-
REVENUES TOTAL			(29,581)	12,974	-	-	-	-
EXPENDITURES								
511210		Wages-Regular - Brine	16,325	5,713	12,500	12,500	17,000	-
511220		Wages-Overtime - Brine	2,247	3,114	6,500	6,500	6,500	-
		SALARIES TOTAL	18,572	8,826	19,000	19,000	23,500	-
512130		Highway Incidental-Brine	12,409	5,393	11,609	11,609	14,364	-
		FRINGE TOTAL	12,409	5,393	11,609	11,609	14,364	-
		TOTAL SALARIES AND FRINGES	30,981	14,219	30,609	30,609	37,864	-
531396		Field Tools - Brine	296	28	600	600	600	-
531561		Highway Materials - Brine	48,293	-	50,000	50,000	55,000	-
533221		Water/Brine	6,068	2,520	6,000	6,000	6,000	-
543949		Equip/Matl Acqui - Brine	(139,320)	(23,406)	(99,459)	(99,459)	(116,714)	-
543951		Year End Allocation-Brine	(26,906)	(175)	-	-	-	-
544534		Machinery Rental - Brine	14,152	7,032	10,000	10,000	15,000	-
544535		Machinery Allocated - Brine	34,611	-	-	-	-	-
561541		Depreciation-Brine	2,242	-	2,250	2,250	2,250	-
		OPERATING EXPENDITURES	(60,562)	(14,001)	(30,609)	(30,609)	(37,864)	-
EXPENDITURES TOTAL			(29,581)	218	-	-	-	-
REVENUES			(29,581)	12,974	-	-	-	-
EXPENDITURES			(29,581)	218	-	-	-	-
TOTAL BUSINESS UNIT-53283574-Materials Acquisi-Brine			-	(12,756)	-	-	-	-
53285 -Chips Acquisitions								
EXPENDITURES								
541751		Inventory Adjustments	9	-	-	-	-	-
543951		Year End Allocation	(202)	-	-	-	-	-
		OPERATING EXPENDITURES	(193)	-	-	-	-	-
EXPENDITURES TOTAL			(193)	-	-	-	-	-
EXPENDITURES			(193)	-	-	-	-	-
TOTAL BUSINESS UNIT-53285 -Chips Acquisitions			(193)	-	-	-	-	-
53285565-Chips Acquisitions-Mix Plant								
EXPENDITURES								
543951		Year End Allocation	193	-	-	-	-	-
		OPERATING EXPENDITURES	193	-	-	-	-	-
EXPENDITURES TOTAL			193	-	-	-	-	-
EXPENDITURES			193	-	-	-	-	-
TOTAL BUSINESS UNIT-53285565-Chips Acquisitions-Mix			193	-	-	-	-	-
53311 -CTH Maintenance								
REVENUES								
421001		State Aid	2,212,096	550,629	2,212,096	2,212,096	2,202,516	-
483001		Sale Of County Property	8,300	-	-	-	-	-
REVENUES TOTAL			2,220,396	550,629	2,212,096	2,212,096	2,202,516	-
EXPENDITURES								
511210		Wages-Regular	502,145	269,873	520,000	520,000	525,000	-
511220		Wages-Overtime	13,796	5,445	15,000	15,000	17,500	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
511240		Wages-Temporary	3,081	3,973	5,000	5,000	5,000	-
		SALARIES TOTAL	519,022	279,291	540,000	540,000	547,500	-
512130		Highway Incidental	328,692	127,048	387,374	387,374	334,632	-
512142		Retirement (Employer)	-	1	-	-	-	-
		FRINGE TOTAL	328,692	127,049	387,374	387,374	334,632	-
		TOTAL SALARIES AND FRINGES	847,714	406,339	927,374	927,374	882,132	-
529642		Purchased Services	3,407	6,538	40,000	40,000	40,000	-
531303		Computer Equipmt & Software	-	-	250	250	250	-
531349		Other Operatng Exps	1,623	-	-	-	-	-
531396		Field Tools	4,248	605	15,000	15,000	15,000	-
531561		Highway Materials	63,822	12,017	100,000	100,000	83,835	-
531562		DP Highway Materials	350,253	16,074	358,211	358,211	360,000	-
531571		Shop Materials	244	-	-	-	-	-
532325		Registration-County	-	670	-	-	-	-
541751		Inventory Adjustments	12,186	(3,073)	-	-	-	-
543356		Building Allocation	76,406	-	100,000	100,000	100,000	-
543951		Year End Allocation	(6,025)	-	-	-	-	-
544534		Machinery Rental	532,182	114,206	560,103	560,103	550,000	-
571004		IP Telephony Allocation	127	96	193	193	206	-
571009		MIS PC Group Allocation	2,274	1,597	3,195	3,195	6,561	-
571010		MIS Systems Grp Alloc(ISIS)	3,696	2,127	4,255	4,255	3,873	-
		OPERATING EXPENDITURES	1,044,441	150,857	1,181,206	1,181,206	1,159,725	-
		EXPENDITURES TOTAL	1,892,156	557,197	2,108,580	2,108,580	2,041,857	-
		REVENUES	2,220,396	550,629	2,212,096	2,212,096	2,202,516	-
		EXPENDITURES	1,892,156	557,197	2,108,580	2,108,580	2,041,857	-
TOTAL BUSINESS UNIT-53311 -CTH Maintenance			(328,241)	6,568	(103,516)	(103,516)	(160,659)	-

53311549-CTH Maintenance-Misc

EXPENDITURES

511210		Wages-Regular- Misc	6,436	853	12,000	12,000	12,000	-
511220		Wages-Overtime - Misc	307	216	-	-	-	-
511240		Wages-Temporary	69	-	-	-	-	-
		SALARIES TOTAL	6,812	1,068	12,000	12,000	12,000	-
512130		Highway Incidental - Misc	4,204	719	-	-	7,335	-
		FRINGE TOTAL	4,204	719	-	-	7,335	-
		TOTAL SALARIES AND FRINGES	11,016	1,787	12,000	12,000	19,335	-
529643		Contracted Highway Work-MISC	101,805	-	-	-	-	-
531349		Other Operatng Exps - Misc	24,322	-	-	-	-	-
531396		Field Tools - Misc	31	2	-	-	-	-
531561		Highway Materials - Misc	514	386	-	-	-	-
531562		DP Highway Materials - Misc	138,444	103,946	-	-	-	-
532325		Registration - Misc	495	-	2,000	2,000	1,500	-
532335		Meals - Misc	-	-	200	200	200	-
532336		Lodging - Misc	-	-	800	800	800	-
533222		Electric-Misc	2,539	1,026	2,750	2,750	2,700	-
533225		Telephone & Fax - Misc	1,217	612	1,200	1,200	1,200	-
535297		Refuse Collection - Misc	993	509	1,000	1,000	1,000	-
544534		Machinery Rental - Misc	4,297	459	-	-	-	-
		OPERATING EXPENDITURES	274,658	106,941	7,950	7,950	7,400	-
		EXPENDITURES TOTAL	285,674	108,728	19,950	19,950	26,735	-
		EXPENDITURES	285,674	108,728	19,950	19,950	26,735	-
TOTAL BUSINESS UNIT-53311549-CTH Maintenance-Misc			285,674	108,728	19,950	19,950	26,735	-

53311561-CTH Maintenance-Mark & Sign

EXPENDITURES

511210		Wages-Regular - Mark & Sign	97,873	31,550	80,000	80,000	80,000	-
511220		Wages-Overtime - Mark & Sign	1,394	346	1,500	1,500	2,000	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
511240		Wages-Temporary	137	87	500	500	500	-
		SALARIES TOTAL	99,403	31,983	82,000	82,000	82,500	-
512130		Hwy Incidental - Mark & Sign	63,934	20,343	-	-	50,424	-
		FRINGE TOTAL	63,934	20,343	-	-	50,424	-
		TOTAL SALARIES AND FRINGES	163,338	52,326	82,000	82,000	132,924	-
531349		Other Operating Exp-Mark & Sign	76	3	-	-	-	-
531396		Field Tools - Mark & Sign	1,032	88	-	-	-	-
531561		Hwy Materials - Mark & Sign	11,165	1,996	-	-	-	-
531562		DP Hwy Materials - Mark & Sign	5,683	1,696	-	-	-	-
533225		Telephone & Fax - Mark & Sign	408	204	-	-	-	-
533236		Wireless Internet-Mark & Sign	960	480	1,000	1,000	1,000	-
544534		Machinery Rental - Mark & Sign	41,047	10,729	-	-	-	-
		OPERATING EXPENDITURES	60,371	15,196	1,000	1,000	1,000	-
		EXPENDITURES TOTAL	223,709	67,521	83,000	83,000	133,924	-
		EXPENDITURES	223,709	67,521	83,000	83,000	133,924	-
TOTAL BUSINESS UNIT-53311561-CTH Maintenance-Mark			223,709	67,521	83,000	83,000	133,924	-

53312 -CTH Construction

REVENUES

421045	LRIP Road Grant	675,015	-	461,273	461,273	684,833	-
483004	Sale Salvage & Waste	1,660	2,738	10,000	10,000	3,000	-

REVENUES TOTAL

676,675	2,738	471,273	471,273	687,833	-
----------------	--------------	----------------	----------------	----------------	----------

EXPENDITURES

511210	Wages-Regular	-	-	977,612	977,612	969,968	-
511220	Wages-Overtime	-	-	75,000	75,000	74,232	-
511240	Wages-Temporary	-	-	15,000	15,000	14,846	-
	SALARIES TOTAL	-	-	1,067,612	1,067,612	1,059,046	-

512130	Highway Incidental	-	-	652,311	652,311	647,289	-
	FRINGE TOTAL	-	-	652,311	652,311	647,289	-

	TOTAL SALARIES AND FRINGES	-	-	1,719,923	1,719,923	1,706,335	-
--	-----------------------------------	----------	----------	------------------	------------------	------------------	----------

521296	Computer Support	143	-	-	-	-	-
529642	Purchased Services	-	-	220,000	220,000	220,000	-
531215	Arch & Engineering	-	-	40,000	40,000	40,000	-
531321	Publication Of Legal Notice	-	-	500	500	1,000	-
531349	Other Operating Expenses	-	-	5,000	5,000	5,000	-
531396	Field Tools	-	-	31,350	31,350	15,000	-
531561	Highway Materials	-	-	200,000	200,000	200,000	-
531562	DP Highway Materials	(23)	(210)	1,353,727	1,353,727	1,481,172	-
531571	Shop Materials	-	-	2,000	2,000	2,500	-
536539	Other Rents & Leases	-	-	2,500	2,500	2,500	-
543356	Building Allocation	136,927	-	200,000	200,000	200,000	-
543951	Year End Allocation	(0)	-	-	-	-	-
544534	Machinery Rental	-	-	900,000	900,000	880,000	-
	OPERATING EXPENDITURES	137,047	(210)	2,955,077	2,955,077	3,047,172	-

	EXPENDITURES TOTAL	137,047	(210)	4,675,000	4,675,000	4,753,507	-
--	---------------------------	----------------	--------------	------------------	------------------	------------------	----------

	REVENUES	676,675	2,738	471,273	471,273	687,833	-
	EXPENDITURES	137,047	(210)	4,675,000	4,675,000	4,753,507	-

TOTAL BUSINESS UNIT-53312 -CTH Construction

(539,627)	(2,948)	4,203,727	4,203,727	4,065,674	-
------------------	----------------	------------------	------------------	------------------	----------

53312510-CTH Construction (H)

EXPENDITURES

511210	Wages-Regular Hwy H	-	271	-	-	-	-
	SALARIES TOTAL	-	271	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
512130		Highway Incidental Hwy H	-	165	-	-	-	-
		FRINGE TOTAL	-	165	-	-	-	-
		TOTAL SALARIES AND FRINGES	-	436	-	-	-	-
531321		Publication Of Legal Not-Hwy H	-	205	-	-	-	-
531396		Field Tools Hwy H	-	1	-	-	-	-
531561		Highway Materials Hwy H	-	3,631	-	-	-	-
531562		DP Highway Materials-Hwy H	-	1,285	-	-	-	-
531571		Shop Materials Hwy H	-	227	-	-	-	-
544534		Machinery Rental Hwy H	-	91	-	-	-	-
		OPERATING EXPENDITURES	-	5,439	-	-	-	-
		EXPENDITURES TOTAL	-	5,875	-	-	-	-
		EXPENDITURES	-	5,875	-	-	-	-
TOTAL BUSINESS UNIT-53312510-CTH Construction (H)			-	5,875	-	-	-	-

53312512-CTH Construction (K)

EXPENDITURES

511210		Wages-Regular Hwy K	-	281,018	-	-	-	-
511220		Wages-Overtime Hwy K	-	30,784	-	-	-	-
511240		Wages-Temporary	-	5,119	-	-	-	-
		SALARIES TOTAL	-	316,921	-	-	-	-
512130		Highway Incidental Hwy K	-	223,652	-	-	-	-
		FRINGE TOTAL	-	223,652	-	-	-	-
		TOTAL SALARIES AND FRINGES	-	540,573	-	-	-	-
529642		Purchased Services-Hwy K	-	79,823	-	-	-	-
531321		Publication Of Legal Not-Hwy K	-	409	-	-	-	-
531396		Field Tools Hwy K	-	609	-	-	-	-
531561		Highway Materials Hwy K	-	138,168	-	-	-	-
531562		DP Highway Materials-Hwy K	-	979,292	-	-	-	-
531571		Shop Materials Hwy K	-	1,165	-	-	-	-
544534		Machinery Rental Hwy K	-	438,256	-	-	-	-
		OPERATING EXPENDITURES	-	1,637,721	-	-	-	-
		EXPENDITURES TOTAL	-	2,178,294	-	-	-	-
		EXPENDITURES	-	2,178,294	-	-	-	-
TOTAL BUSINESS UNIT-53312512-CTH Construction (K)			-	2,178,294	-	-	-	-

53312515-CTH Construction (O)

EXPENDITURES

511210		Wages-Regular Hwy O	114,656	-	-	-	-	-
511220		Wages-Overtime Hwy O	20,068	-	-	-	-	-
511240		Wages-Temporary	924	-	-	-	-	-
		SALARIES TOTAL	135,648	-	-	-	-	-
512130		Highway Incidental Hwy O	82,881	-	-	-	-	-
		FRINGE TOTAL	82,881	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	218,529	-	-	-	-	-
529642		Purchased Services-Hwy O	74,047	-	-	-	-	-
531396		Field Tools Hwy O	437	-	-	-	-	-
531561		Highway Materials Hwy O	39,331	-	-	-	-	-
531562		DP Highway Materials-Hwy O	804,427	-	-	-	-	-
531571		Shop Materials Hwy O	842	-	-	-	-	-
544534		Machinery Rental Hwy O	240,578	-	-	-	-	-
		OPERATING EXPENDITURES	1,159,662	-	-	-	-	-
		EXPENDITURES TOTAL	1,378,191	-	-	-	-	-
		EXPENDITURES	1,378,191	-	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
TOTAL BUSINESS UNIT-53312515-CTH Construction (O)			1,378,191	-	-	-	-	-

53312517-CTH Construction (Q)

EXPENDITURES

511210	Wages-Regular Hwy Q	364,742	-	-	-	-	-	-
511220	Wages-Overtime Hwy Q	44,973	-	-	-	-	-	-
511240	Wages-Temporary	7,351	-	-	-	-	-	-
	SALARIES TOTAL	417,066	-	-	-	-	-	-
512130	Highway Incidental Hwy Q	254,914	-	-	-	-	-	-
	FRINGE TOTAL	254,914	-	-	-	-	-	-
	TOTAL SALARIES AND FRINGES	671,981	-	-	-	-	-	-
529642	Purchased Services-Hwy Q	78,136	-	-	-	-	-	-
531321	Publication Of Legl Noti-Hwy Q	711	-	-	-	-	-	-
531396	Field Tools Hwy Q	1,363	-	-	-	-	-	-
531561	Highway Materials Hwy Q	146,391	-	-	-	-	-	-
531562	DP Highway Materials-Hwy Q	2,280,275	-	-	-	-	-	-
531571	Shop Materials Hwy Q	1,436	-	-	-	-	-	-
544534	Machinery Rental Hwy Q	794,402	-	-	-	-	-	-
	OPERATING EXPENDITURES	3,302,716	-	-	-	-	-	-
	EXPENDITURES TOTAL	3,974,697	-	-	-	-	-	-
	EXPENDITURES	3,974,697	-	-	-	-	-	-
TOTAL BUSINESS UNIT-53312517-CTH Construction (Q)			3,974,697	-	-	-	-	-

53312526-CTH Construction (Z)

EXPENDITURES

511210	Wages-Regular HWY Z	-	1,317	-	-	-	-	-
511220	Wages-Overtime HWY Z	-	232	-	-	-	-	-
511240	Wages-Temporary	-	6	-	-	-	-	-
	SALARIES TOTAL	-	1,556	-	-	-	-	-
512130	Highway Incidental HWY Z	-	735	-	-	-	-	-
	FRINGE TOTAL	-	735	-	-	-	-	-
	TOTAL SALARIES AND FRINGES	-	2,291	-	-	-	-	-
531321	Publication Of Legal Not-Hwy H	-	205	-	-	-	-	-
531396	Field Tools HWY Z	-	2	-	-	-	-	-
531561	Highway Materials HWY Z	-	10,938	-	-	-	-	-
531562	DP Highway Materials-Hwy H	-	1,425	-	-	-	-	-
531571	Shop Materials HWY Z	-	95	-	-	-	-	-
	OPERATING EXPENDITURES	-	12,664	-	-	-	-	-
	EXPENDITURES TOTAL	-	14,955	-	-	-	-	-
	EXPENDITURES	-	14,955	-	-	-	-	-
TOTAL BUSINESS UNIT-53312526-CTH Construction (Z)			-	14,955	-	-	-	-

53313 -CTH Winter Maintenance

EXPENDITURES

511210	Wages-Regular	41,403	45,812	80,000	80,000	98,976	-
511220	Wages-Overtime	53,294	40,293	65,000	65,000	64,335	-
	SALARIES TOTAL	94,697	86,105	145,000	145,000	163,311	-
512130	Highway Incidental	64,162	52,611	88,595	88,595	99,816	-
	FRINGE TOTAL	64,162	52,611	88,595	88,595	99,816	-
	TOTAL SALARIES AND FRINGES	158,859	138,715	233,595	233,595	263,127	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
531396		Field Tools	1,708	270	3,500	3,500	3,500	-
531561		Highway Materials	133,146	124,632	222,480	222,480	150,000	-
531562		DP Highway Materials	74	333	-	-	-	-
543356		Building Allocation	72,153	-	90,000	90,000	90,000	-
543951		Year End Allocation	24,406	-	(5,000)	(5,000)	(5,000)	-
544534		Machinery Rental	223,033	229,692	275,000	275,000	245,925	-
544535		Machinery Allocated	(51,909)	(52,545)	-	-	-	-
		OPERATING EXPENDITURES	402,610	302,382	585,980	585,980	484,425	-
		EXPENDITURES TOTAL	561,469	441,097	819,575	819,575	747,552	-
		EXPENDITURES	561,469	441,097	819,575	819,575	747,552	-
TOTAL BUSINESS UNIT-53313 -CTH Winter Maintenance			561,469	441,097	819,575	819,575	747,552	-

53315506-Funded Program (D)

REVENUES

424001	Federal Grants	-	-	-	-	600,000	-
--------	----------------	---	---	---	---	---------	---

REVENUES TOTAL

-	-	-	-	600,000	-
---	---	---	---	---------	---

EXPENDITURES

529642	Purchased Services	-	-	-	-	600,000	-
531215	Arch & Engineering	82,079	24,738	-	-	-	-
	OPERATING EXPENDITURES	82,079	24,738	-	-	600,000	-

EXPENDITURES TOTAL

82,079	24,738	-	-	600,000	-
---------------	---------------	----------	----------	----------------	----------

REVENUES

-	-	-	-	600,000	-
---	---	---	---	---------	---

EXPENDITURES

82,079	24,738	-	-	600,000	-
---------------	---------------	----------	----------	----------------	----------

TOTAL BUSINESS UNIT-53315506-Funded Program (D)

82,079	24,738	-	-	-	-
---------------	---------------	----------	----------	----------	----------

53315507-Funded Programs (E)

REVENUES

424001	22223 Federal Grants	283,051	-	-	-	-	-
--------	----------------------	---------	---	---	---	---	---

REVENUES TOTAL

283,051	-	-	-	-	-
----------------	----------	----------	----------	----------	----------

EXPENDITURES

529642	22223 Purchased Services	326,383	367	-	-	-	-
531215	22223 Arch & Engineering	49	-	-	-	-	-
	OPERATING EXPENDITURES	326,432	367	-	-	-	-

EXPENDITURES TOTAL

326,432	367	-	-	-	-
----------------	------------	----------	----------	----------	----------

REVENUES

283,051	-	-	-	-	-
----------------	----------	----------	----------	----------	----------

EXPENDITURES

326,432	367	-	-	-	-
----------------	------------	----------	----------	----------	----------

TOTAL BUSINESS UNIT-53315507-Funded Programs (E)

43,381	367	-	-	-	-
---------------	------------	----------	----------	----------	----------

53315508-Funded Programs (F)

REVENUES

424001	22223 Federal Grants	360,205	-	-	-	-	-
--------	----------------------	---------	---	---	---	---	---

REVENUES TOTAL

360,205	-	-	-	-	-
----------------	----------	----------	----------	----------	----------

EXPENDITURES

529642	22223 Purchased Services	356,519	638	-	-	-	-
531215	22223 Arch & Engineering	3,686	-	-	-	-	-
	OPERATING EXPENDITURES	360,205	638	-	-	-	-

EXPENDITURES TOTAL

360,205	638	-	-	-	-
----------------	------------	----------	----------	----------	----------

REVENUES

360,205	-	-	-	-	-
----------------	----------	----------	----------	----------	----------

EXPENDITURES

360,205	638	-	-	-	-
----------------	------------	----------	----------	----------	----------

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
TOTAL BUSINESS UNIT-53315508-Funded Programs (F)			-	638	-	-	-	-

53321 -STH Routine Maintenance

REVENUES								
471231		State Routine Maintenance	1,776,332	995,466	2,050,561	2,050,561	2,101,517	-
REVENUES TOTAL			1,776,332	995,466	2,050,561	2,050,561	2,101,517	-
EXPENDITURES								
511110		Salary-Permanent Regular	734	-	-	-	-	-
511210		Wages-Regular	425,542	227,342	500,000	500,000	500,000	-
511220		Wages-Overtime	102,020	74,525	150,000	150,000	150,000	-
511240		Wages-Temporary	612	530	1,000	1,000	1,000	-
SALARIES TOTAL			528,909	302,397	651,000	651,000	651,000	-
512130		Highway Incidental	343,541	191,338	397,761	397,761	397,892	-
FRINGE TOTAL			343,541	191,338	397,761	397,761	397,892	-
TOTAL SALARIES AND FRINGES			872,449	493,735	1,048,761	1,048,761	1,048,892	-
529642		Purchased Serv - State Routine	53,491	-	-	-	-	-
531349		Other Operating Expenses	13,008	1,652	-	-	-	-
531396		Field Tools	6,218	883	20,000	20,000	20,000	-
531561		Highway Materials	82,714	60,667	150,000	150,000	150,000	-
531562		DP Highway Materials	20,936	11,297	75,000	75,000	75,000	-
531571		Shop Materials	144	-	200	200	200	-
532325		Registration	597	670	400	400	750	-
532335		Meals	64	-	75	75	75	-
532336		Lodging	360	-	300	300	400	-
533236		Wireless Internet	132	66	200	200	200	-
535297		Refuse Collection	4,451	1,700	5,000	5,000	5,000	-
543943		Shop Services Allocation	1,001	-	625	625	1,000	-
544534		Machinery Rental	720,765	442,837	750,000	750,000	800,000	-
OPERATING EXPENDITURES			903,882	519,773	1,001,800	1,001,800	1,052,625	-
EXPENDITURES TOTAL			1,776,332	1,013,509	2,050,561	2,050,561	2,101,517	-
REVENUES			1,776,332	995,466	2,050,561	2,050,561	2,101,517	-
EXPENDITURES			1,776,332	1,013,509	2,050,561	2,050,561	2,101,517	-
TOTAL BUSINESS UNIT-53321 -STH Routine Maintenance			-	18,043	-	-	-	-

53322 -STH Special Maintenance

REVENUES								
471232		State Road & Bridge Const	289,357	86,004	248,388	248,388	271,150	-
REVENUES TOTAL			289,357	86,004	248,388	248,388	271,150	-
EXPENDITURES								
511210		Wages-Regular	67,889	19,591	60,000	60,000	60,000	-
511220		Wages-Overtime	1,314	205	2,500	2,500	2,500	-
511240		Wages-Temporary	64	-	-	-	-	-
SALARIES TOTAL			69,267	19,796	62,500	62,500	62,500	-
512130		Highway Incidental	45,036	12,095	38,188	38,188	38,200	-
FRINGE TOTAL			45,036	12,095	38,188	38,188	38,200	-
TOTAL SALARIES AND FRINGES			114,303	31,891	100,688	100,688	100,700	-
531396		Field Tools	827	57	2,000	2,000	2,250	-
531561		Highway Materials	63,935	26,480	60,000	60,000	70,000	-
531562		DP Highway Materials	16,545	3,240	15,000	15,000	17,500	-
531571		Shop Materials	-	-	200	200	200	-
543943		Shop Services Allocation	-	-	500	500	500	-
544534		Machinery Rental	93,746	25,148	70,000	70,000	80,000	-
OPERATING EXPENDITURES			175,054	54,925	147,700	147,700	170,450	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		EXPENDITURES TOTAL	289,357	86,816	248,388	248,388	271,150	-
		REVENUES	289,357	86,004	248,388	248,388	271,150	-
		EXPENDITURES	289,357	86,816	248,388	248,388	271,150	-
		TOTAL BUSINESS UNIT-53322 -STH Special Maintenance	-	813	-	-	-	-

53323 -STH Salt Storage

REVENUES								
471238		State Radio, Salt, G.P.L.	171	151	171	171	151	-
		REVENUES TOTAL	171	151	171	171	151	-
EXPENDITURES								
543946		Building Allocat	(227,021)	(225,384)	(277,021)	(277,021)	(225,385)	-
543951		Year End Allocation	227,192	-	277,192	277,192	225,536	-
		OPERATING EXPENDITURES	171	(225,384)	171	171	151	-
		EXPENDITURES TOTAL	171	(225,384)	171	171	151	-
		REVENUES	171	151	171	171	151	-
		EXPENDITURES	171	(225,384)	171	171	151	-
		TOTAL BUSINESS UNIT-53323 -STH Salt Storage	-	(225,535)	-	-	-	-

53331 -Local Road Maintenance

REVENUES								
472331		Municipal On Road	268,644	22,698	136,135	136,135	156,142	-
		REVENUES TOTAL	268,644	22,698	136,135	136,135	156,142	-
		REVENUES	268,644	22,698	136,135	136,135	156,142	-
		TOTAL BUSINESS UNIT-53331 -Local Road Maintenance	268,644	22,698	136,135	136,135	156,142	-

53331002-Local Road Maint-T Aztalan

EXPENDITURES								
511210		Wages-Reg-Aztalan	2,649	-	-	-	-	-
		SALARIES TOTAL	2,649	-	-	-	-	-
512130		Hwy Incidental - Aztalan	1,618	-	-	-	-	-
		FRINGE TOTAL	1,618	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	4,267	-	-	-	-	-
531396		Field Tools - Aztalan	9	-	-	-	-	-
531561		Highway Materials-T Aztalan	318	-	-	-	-	-
531562		DP Hwy Materials - Aztalan	-	200	-	-	-	-
544534		Machinery Rental - Aztalan	4,713	-	-	-	-	-
		OPERATING EXPENDITURES	5,039	200	-	-	-	-
		EXPENDITURES TOTAL	9,306	200	-	-	-	-
		EXPENDITURES	9,306	200	-	-	-	-
		TOTAL BUSINESS UNIT-53331002-Local Road Maint-T Aztalan	9,306	200	-	-	-	-

53331004-Local Road Maint-T Cold Spring

EXPENDITURES								
511210		Wages-Reg-Cold Spring	1,670	1,536	-	-	-	-
511240		Wages-Temporary	-	1	-	-	-	-
		SALARIES TOTAL	1,670	1,537	-	-	-	-
512130		Hwy Incidental - Cold Spring	1,130	937	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		FRINGE TOTAL	1,130	937	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,800	2,474	-	-	-	-
531396		Field Tools - Cold Spring	30	5	-	-	-	-
531561		Hwy Materials - Cold Spring	971	1,253	-	-	-	-
544534		Machinery Rental - Cold Spring	1,309	1,706	-	-	-	-
		OPERATING EXPENDITURES	2,310	2,964	-	-	-	-
		EXPENDITURES TOTAL	5,110	5,438	-	-	-	-
		EXPENDITURES	5,110	5,438	-	-	-	-
TOTAL BUSINESS UNIT-53331004-Local Road Maint-T Col			5,110	5,438	-	-	-	-

53331006-Local Road Maint-T Concord

EXPENDITURES								
529642		Purchased Services-T Concord	-	269	-	-	-	-
		OPERATING EXPENDITURES	-	269	-	-	-	-
		EXPENDITURES TOTAL	-	269	-	-	-	-
		EXPENDITURES	-	269	-	-	-	-
TOTAL BUSINESS UNIT-53331006-Local Road Maint-T Cor			-	269	-	-	-	-

53331008-Local Road Maint-T Farmington

EXPENDITURES								
511210		Wages-Reg-Farmington	13,789	53	-	-	-	-
		SALARIES TOTAL	13,789	53	-	-	-	-
512130		Hwy Incidenta - Farmington	8,425	32	-	-	-	-
		FRINGE TOTAL	8,425	32	-	-	-	-
		TOTAL SALARIES AND FRINGES	22,215	85	-	-	-	-
529642		Purchased Services-T Farmingto	-	269	-	-	-	-
531396		Field Tools - Farmington	44	0	-	-	-	-
531561		Hwy Materials - Farmington	21,228	-	-	-	-	-
531562		DP Hwy Materials - Farmington	1,176	-	-	-	-	-
544534		Machinery Rental - Farmington	27,856	17	-	-	-	-
		OPERATING EXPENDITURES	50,305	286	-	-	-	-
		EXPENDITURES TOTAL	72,519	371	-	-	-	-
		EXPENDITURES	72,519	371	-	-	-	-
TOTAL BUSINESS UNIT-53331008-Local Road Maint-T Farm			72,519	371	-	-	-	-

53331010-Local Road Maint-T Hebron

EXPENDITURES								
511110		Salary-Perm Reg-Hebron	204	-	-	-	-	-
511210		Wages-Reg-Hebron	288	348	-	-	-	-
511220		Wages-OT - Hebron	-	216	-	-	-	-
		SALARIES TOTAL	492	563	-	-	-	-
512130		Hwy Incidenta - Hebron	300	354	-	-	-	-
		FRINGE TOTAL	300	354	-	-	-	-
		TOTAL SALARIES AND FRINGES	792	918	-	-	-	-
529642		Purchased Services-T Hebron	-	269	-	-	-	-
531396		Field Tools - Hebron	2	1	-	-	-	-
531561		Hwy Materials - Hebron	176	311	-	-	-	-
544534		Machinery Rental - Hebron	229	228	-	-	-	-
		OPERATING EXPENDITURES	406	809	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		EXPENDITURES TOTAL	1,198	1,727	-	-	-	-
		EXPENDITURES	1,198	1,727	-	-	-	-
		TOTAL BUSINESS UNIT-53331010-Local Road Maint-T Heb	1,198	1,727	-	-	-	-

53331012-Local Road Maint-T Ixonia

EXPENDITURES								
511210		Wages-Reg-Ixonia	170	-	-	-	-	-
		SALARIES TOTAL	170	-	-	-	-	-
512130		Hwy Incidental - Ixonia	104	-	-	-	-	-
		FRINGE TOTAL	104	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	274	-	-	-	-	-
529642		Purchased Services-T Ixonia	-	2,000	-	-	-	-
531396		Field Tools - Ixonia	1	-	-	-	-	-
544534		Machinery Rental - Ixonia	70	-	-	-	-	-
		OPERATING EXPENDITURES	70	2,000	-	-	-	-
		EXPENDITURES TOTAL	345	2,000	-	-	-	-
		EXPENDITURES	345	2,000	-	-	-	-
		TOTAL BUSINESS UNIT-53331012-Local Road Maint-T Ixor	345	2,000	-	-	-	-

53331014-Local Road Maint-T Jefferson

EXPENDITURES								
511210		Wages-Reg-Jefferson	10,843	288	-	-	-	-
511220		Wages-OT - Jefferson	332	-	-	-	-	-
511240		Wages-Temporary	90	-	-	-	-	-
		SALARIES TOTAL	11,264	288	-	-	-	-
512130		Hwy Incidental - Jefferson	6,920	206	-	-	-	-
		FRINGE TOTAL	6,920	206	-	-	-	-
		TOTAL SALARIES AND FRINGES	18,185	495	-	-	-	-
529642		Purchased Services-T Jefferson	-	269	-	-	-	-
531396		Field Tools - Jefferson	45	1	-	-	-	-
531561		Hwy Materials - Jefferson	2,293	289	-	-	-	-
531562		DP Hwy Materials - Jefferson	37,109	26	-	-	-	-
544534		Machinery Rental - Jefferson	16,371	164	-	-	-	-
		OPERATING EXPENDITURES	55,817	750	-	-	-	-
		EXPENDITURES TOTAL	74,002	1,245	-	-	-	-
		EXPENDITURES	74,002	1,245	-	-	-	-
		TOTAL BUSINESS UNIT-53331014-Local Road Maint-T Jeff	74,002	1,245	-	-	-	-

53331016-Local Road Maint-T Koshkonong

EXPENDITURES								
529642		Purchased Services-T Koshkonon	-	1,000	-	-	-	-
		OPERATING EXPENDITURES	-	1,000	-	-	-	-
		EXPENDITURES TOTAL	-	1,000	-	-	-	-
		EXPENDITURES	-	1,000	-	-	-	-
		TOTAL BUSINESS UNIT-53331016-Local Road Maint-T Kos	-	1,000	-	-	-	-

53331018-Local Road Maint-T Lake Mills

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES								
511210		Wages-Reg-Lake Mills	867	429	-	-	-	-
		SALARIES TOTAL	867	429	-	-	-	-
512130		Hwy Incidental - Lake Mills	537	262	-	-	-	-
		FRINGE TOTAL	537	262	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,404	691	-	-	-	-
531396		Field Tools - Lake Mills	4	1	-	-	-	-
531561		Hwy Materials - Lake Mills	178	45	-	-	-	-
531562		DP Hwy Materials - Lake Mills	15	-	-	-	-	-
544534		Machinery Rental - Lake Mills	600	226	-	-	-	-
		OPERATING EXPENDITURES	797	273	-	-	-	-
		EXPENDITURES TOTAL	2,202	964	-	-	-	-
		EXPENDITURES	2,202	964	-	-	-	-
TOTAL BUSINESS UNIT-53331018-Local Road Maint-T Lak			2,202	964	-	-	-	-

53331020-Local Road Maint-T Milford

EXPENDITURES								
511210		Wages-Reg-Milford	1,135	310	-	-	-	-
		SALARIES TOTAL	1,135	310	-	-	-	-
512130		Hwy Incidental - Milford	696	190	-	-	-	-
		FRINGE TOTAL	696	190	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,830	500	-	-	-	-
531396		Field Tools - Milford	4	1	-	-	-	-
531561		Hwy Materials - Milford	671	426	-	-	-	-
531562		DP Hwy Materials - Milford	44	-	-	-	-	-
544534		Machinery Rental - Milford	771	146	-	-	-	-
		OPERATING EXPENDITURES	1,490	572	-	-	-	-
		EXPENDITURES TOTAL	3,321	1,072	-	-	-	-
		EXPENDITURES	3,321	1,072	-	-	-	-
TOTAL BUSINESS UNIT-53331020-Local Road Maint-T Milf			3,321	1,072	-	-	-	-

53331022-Local Road Maint-T Oakland

EXPENDITURES								
511210		Wages-Regular	538	72	-	-	-	-
		SALARIES TOTAL	538	72	-	-	-	-
512130		Highway Incidental	331	33	-	-	-	-
		FRINGE TOTAL	331	33	-	-	-	-
		TOTAL SALARIES AND FRINGES	869	104	-	-	-	-
531396		Field Tools	2	0	-	-	-	-
531561		Highway Materials-T Oakland	1,597	230	-	-	-	-
531562		DP Highway Materials-Tn Oaklan	510	-	-	-	-	-
544534		Machinery Rental-T Oakland	579	127	-	-	-	-
		OPERATING EXPENDITURES	2,688	357	-	-	-	-
		EXPENDITURES TOTAL	3,557	461	-	-	-	-
		EXPENDITURES	3,557	461	-	-	-	-
TOTAL BUSINESS UNIT-53331022-Local Road Maint-T Oak			3,557	461	-	-	-	-

53331024-Local Road Maint-T Palmyra

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES								
511210		Wages-Reg-Palmyra	2,766	729	-	-	-	-
		SALARIES TOTAL	2,766	729	-	-	-	-
512130		Hwy Incidental - Palmyra	1,787	482	-	-	-	-
		FRINGE TOTAL	1,787	482	-	-	-	-
		TOTAL SALARIES AND FRINGES	4,553	1,211	-	-	-	-
531396		Field Tools - Palmyra	30	2	-	-	-	-
531561		Hwy Materials - Palmyra	7,296	1,447	-	-	-	-
531562		DP Hwy Materials - Palmyra	1,307	316	-	-	-	-
544534		Machinery Rental - Palmyra	4,618	812	-	-	-	-
		OPERATING EXPENDITURES	13,252	2,577	-	-	-	-
		EXPENDITURES TOTAL	17,805	3,788	-	-	-	-
		EXPENDITURES	17,805	3,788	-	-	-	-
TOTAL BUSINESS UNIT-53331024-Local Road Maint-T Pal			17,805	3,788	-	-	-	-

53331026-Local Road Maint-T Sullivan

EXPENDITURES								
511210		Wages-Reg-Sullivan	15	-	-	-	-	-
		SALARIES TOTAL	15	-	-	-	-	-
512130		Hwy Incidental - Sullivan	10	-	-	-	-	-
		FRINGE TOTAL	10	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	25	-	-	-	-	-
529642		Purchased Services-T Sullivan	-	538	-	-	-	-
531396		Field Tools - Sullivan	0	-	-	-	-	-
544534		Machinery Rental - Sullivan	9	-	-	-	-	-
		OPERATING EXPENDITURES	9	538	-	-	-	-
		EXPENDITURES TOTAL	34	538	-	-	-	-
		EXPENDITURES	34	538	-	-	-	-
TOTAL BUSINESS UNIT-53331026-Local Road Maint-T Sull			34	538	-	-	-	-

53331028-Local Road Maint-T Sumner

EXPENDITURES								
511110		Salary-Perm Reg-Sumner	204	-	-	-	-	-
511210		Wages-Reg-Sumner	428	65	-	-	-	-
511220		Wages-OT - Sumner	528	-	-	-	-	-
		SALARIES TOTAL	1,160	65	-	-	-	-
512130		Hwy Incidental - Sumner	715	40	-	-	-	-
		FRINGE TOTAL	715	40	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,875	104	-	-	-	-
529642		Purchased Services-T Sumner	-	538	-	-	-	-
531396		Field Tools - Sumner	5	0	-	-	-	-
531561		Hwy Materials - Sumner	232	89	-	-	-	-
531562		DP Hwy Materials - Sumner	538	-	-	-	-	-
544534		Machinery Rental - Sumner	816	36	-	-	-	-
		OPERATING EXPENDITURES	1,592	664	-	-	-	-
		EXPENDITURES TOTAL	3,466	768	-	-	-	-
		EXPENDITURES	3,466	768	-	-	-	-
TOTAL BUSINESS UNIT-53331028-Local Road Maint-T Sun			3,466	768	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
53331030-Local Road Maint-T Waterloo								
EXPENDITURES								
511210		Wages-Reg-Waterloo	353	268	-	-	-	-
		SALARIES TOTAL	353	268	-	-	-	-
512130		Hwy Incidental - Waterloo	218	161	-	-	-	-
		FRINGE TOTAL	218	161	-	-	-	-
		TOTAL SALARIES AND FRINGES	570	430	-	-	-	-
531396		Field Tools - Waterloo	2	1	-	-	-	-
531561		Hwy Materials - Waterloo	217	108	-	-	-	-
544534		Machinery Rental - Waterloo	230	131	-	-	-	-
		OPERATING EXPENDITURES	448	240	-	-	-	-
		EXPENDITURES TOTAL	1,018	669	-	-	-	-
		EXPENDITURES	1,018	669	-	-	-	-
TOTAL BUSINESS UNIT-53331030-Local Road Maint-T Wat			1,018	669	-	-	-	-

53331032-Local Road Maint-T Watertown								
EXPENDITURES								
511210		Wages-Reg-Watertown	3,027	82	-	-	-	-
511240		Wages-Temporary	160	-	-	-	-	-
		SALARIES TOTAL	3,187	82	-	-	-	-
512130		Hwy Incidental - Watertown	1,947	40	-	-	-	-
		FRINGE TOTAL	1,947	40	-	-	-	-
		TOTAL SALARIES AND FRINGES	5,134	122	-	-	-	-
531396		Field Tools - Watertown	10	0	-	-	-	-
531561		Hwy Materials - Watertown	270	36	-	-	-	-
531562		DP Hwy Materials - Watertown	1,120	-	-	-	-	-
544534		Machinery Rental - Watertown	3,397	36	-	-	-	-
		OPERATING EXPENDITURES	4,797	73	-	-	-	-
		EXPENDITURES TOTAL	9,931	195	-	-	-	-
		EXPENDITURES	9,931	195	-	-	-	-
TOTAL BUSINESS UNIT-53331032-Local Road Maint-T Wat			9,931	195	-	-	-	-

53331181-Local Road Maint-V Sullivan								
EXPENDITURES								
511210		Wages-Reg-V Sullivan	1,088	873	-	-	-	-
511240		Wages-Temporary	-	62	-	-	-	-
		SALARIES TOTAL	1,088	935	-	-	-	-
512130		Hwy Incidental - V Sullivan	665	652	-	-	-	-
		FRINGE TOTAL	665	652	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,753	1,588	-	-	-	-
531396		Field Tools - V Sullivan	4	2	-	-	-	-
531561		Hwy Materials - V Sullivan	400	8	-	-	-	-
544534		Machinery Rental - V Sullivan	680	73	-	-	-	-
		OPERATING EXPENDITURES	1,083	83	-	-	-	-
		EXPENDITURES TOTAL	2,837	1,670	-	-	-	-
		EXPENDITURES	2,837	1,670	-	-	-	-
TOTAL BUSINESS UNIT-53331181-Local Road Maint-V Sul			2,837	1,670	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
53331226-Local Road Maint-C Fort Atkins								
EXPENDITURES								
511210		Wages-Regular-C Fort Atkin	193	-	-	-	-	-
		SALARIES TOTAL	193	-	-	-	-	-
512130		Hwy Incidental - C Fort Atkins	123	-	-	-	-	-
		FRINGE TOTAL	123	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	315	-	-	-	-	-
529642		Purchased Services-C Fort Atkin	-	1,000	-	-	-	-
531396		Field Tools - C Fort Atkinson	2	-	-	-	-	-
531561		Highway Materials-C Fort Atkin	1,192	-	-	-	-	-
544534		Machinery Rental-C Fort Atkin	693	-	-	-	-	-
		OPERATING EXPENDITURES	1,887	1,000	-	-	-	-
		EXPENDITURES TOTAL	2,202	1,000	-	-	-	-
		EXPENDITURES	2,202	1,000	-	-	-	-
TOTAL BUSINESS UNIT-53331226-Local Road Maint-C For			2,202	1,000	-	-	-	-

53331241-Local Road Maint-C Jefferson								
EXPENDITURES								
511210		Wages-Reg-C Jefferson	104	-	-	-	-	-
		SALARIES TOTAL	104	-	-	-	-	-
512130		Hwy Incidental - C Jefferson	69	-	-	-	-	-
		FRINGE TOTAL	69	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	174	-	-	-	-	-
529642		Purchased Services-C Jefferson	-	2,000	-	-	-	-
531396		Field Tools - C Jefferson	2	-	-	-	-	-
531561		Hwy Materials - C Jefferson	23	-	-	-	-	-
544534		Machinery Rental - C Jefferson	214	-	-	-	-	-
		OPERATING EXPENDITURES	239	2,000	-	-	-	-
		EXPENDITURES TOTAL	413	2,000	-	-	-	-
		EXPENDITURES	413	2,000	-	-	-	-
TOTAL BUSINESS UNIT-53331241-Local Road Maint-C Jeff			413	2,000	-	-	-	-

53331246-Local Road Maint-C Lake Mills								
EXPENDITURES								
511210		Wages-Reg-C Lake Mills	176	-	-	-	-	-
511220		Wages-OT - C Lake Mills	126	-	-	-	-	-
		SALARIES TOTAL	302	-	-	-	-	-
512130		Hwy Incidental - C Lake Mills	198	-	-	-	-	-
		FRINGE TOTAL	198	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	500	-	-	-	-	-
531396		Field Tools - C Lake Mills	4	-	-	-	-	-
531561		Hwy Materials - C Lake Mills	162	-	-	-	-	-
544534		Machinery Rental - C Lake Mill	149	-	-	-	-	-
		OPERATING EXPENDITURES	315	-	-	-	-	-
		EXPENDITURES TOTAL	814	-	-	-	-	-
		EXPENDITURES	814	-	-	-	-	-
TOTAL BUSINESS UNIT-53331246-Local Road Maint-C Lak			814	-	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
53331290-Local Road Maint-C Waterloo								
EXPENDITURES								
511210		Wages-Regular C WATERLOO	142	-	-	-	-	-
		SALARIES TOTAL	142	-	-	-	-	-
512130		Highway Incidental C WATERLOO	87	-	-	-	-	-
		FRINGE TOTAL	87	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	228	-	-	-	-	-
531396		Field Tools C WATERLOO	0	-	-	-	-	-
531561		Highway Materials C WATERLOO	187	-	-	-	-	-
544534		Machinery Rental C WATERLOO	88	-	-	-	-	-
		OPERATING EXPENDITURES	276	-	-	-	-	-
		EXPENDITURES TOTAL	504	-	-	-	-	-
		EXPENDITURES	504	-	-	-	-	-
TOTAL BUSINESS UNIT-53331290-Local Road Maint-C Wa			504	-	-	-	-	-

53331291-Local Road Maint-C Watertown								
EXPENDITURES								
529642		Purchased Services-C Watertown	-	5,198	-	-	-	-
		OPERATING EXPENDITURES	-	5,198	-	-	-	-
		EXPENDITURES TOTAL	-	5,198	-	-	-	-
		EXPENDITURES	-	5,198	-	-	-	-
TOTAL BUSINESS UNIT-53331291-Local Road Maint-C Wa			-	5,198	-	-	-	-

53331539-DP HWY Materials (Misc)								
EXPENDITURES								
511210		Wages-Regular-Misc Loc	7,998	1,070	30,000	30,000	30,000	-
511220		Wages-Overtime - Misc Loc	1,553	-	5,000	5,000	5,000	-
		SALARIES TOTAL	9,551	1,070	35,000	35,000	35,000	-
512130		Highway Incidental-Misc Loc	5,855	635	21,385	21,385	21,392	-
		FRINGE TOTAL	5,855	635	21,385	21,385	21,392	-
		TOTAL SALARIES AND FRINGES	15,407	1,704	56,385	56,385	56,392	-
531349		Other Operating Exp-Misc Loc	542	-	-	-	-	-
531396		Field Tools - Misc Loc	35	2	250	250	250	-
531561		Highway Materials - Misc Loc	3,190	1,202	2,500	2,500	2,500	-
531562		DP Highway Materials-Misc Loc	7,043	-	2,000	2,000	2,000	-
544534		Machinery Rental-Misc Loc	31,844	485	75,000	75,000	95,000	-
		OPERATING EXPENDITURES	42,654	1,689	79,750	79,750	99,750	-
		EXPENDITURES TOTAL	58,060	3,393	136,135	136,135	156,142	-
		EXPENDITURES	58,060	3,393	136,135	136,135	156,142	-
TOTAL BUSINESS UNIT-53331539-DP HWY Materials (Misc)			58,060	3,393	136,135	136,135	156,142	-

53332 -Local Road Construction								
REVENUES								
472333		County Aid Rd Const	633,134	-	50,073	50,073	50,982	-
		REVENUES TOTAL	633,134	-	50,073	50,073	50,982	-
EXPENDITURES								
511210		Wages-Regular	-	-	40,000	40,000	40,000	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
511220		Wages-Overtime	-	-	3,000	3,000	3,000	-
		SALARIES TOTAL	-	-	43,000	43,000	43,000	-
512130		Highway Incidental	-	-	26,273	26,273	26,282	-
		FRINGE TOTAL	-	-	26,273	26,273	26,282	-
		TOTAL SALARIES AND FRINGES	-	-	69,273	69,273	69,282	-
531396		Field Tools	-	-	300	300	200	-
531561		Highway Materials	-	-	500	500	1,500	-
531562		DP Highway Materials	-	-	20,000	20,000	20,000	-
543951		Year End Allocation	(63,931)	-	(70,000)	(70,000)	(70,000)	-
544534		Machinery Rental	-	-	30,000	30,000	30,000	-
		OPERATING EXPENDITURES	(63,931)	-	(19,200)	(19,200)	(18,300)	-
		EXPENDITURES TOTAL	(63,931)	-	50,073	50,073	50,982	-
		REVENUES	633,134	-	50,073	50,073	50,982	-
		EXPENDITURES	(63,931)	-	50,073	50,073	50,982	-
TOTAL BUSINESS UNIT-53332 -Local Road Construction			(697,065)	-	-	-	-	-

53332008-Local Rd Constr -T Farmington

EXPENDITURES

511210	Wages-Regular - Farmington	30,873	376	-	-	-	-
511220	Wages-Overtime - Farmington	713	16	-	-	-	-
511240	Wages-Temporary	-	22	-	-	-	-
	SALARIES TOTAL	31,586	413	-	-	-	-
512130	Hwy Incidental - Farmington	19,299	-	-	-	-	-
	FRINGE TOTAL	19,299	-	-	-	-	-
	TOTAL SALARIES AND FRINGES	50,885	413	-	-	-	-
529642	Purchased Services-T Farmingto	10,309	-	-	-	-	-
531396	Field Tools - Farmington	102	-	-	-	-	-
531561	Hwy Materials - Farmington	2,879	-	-	-	-	-
531562	DP Hwy Materials - Farmington	178,356	-	-	-	-	-
544534	Machinery Rental - Farmington	56,767	-	-	-	-	-
	OPERATING EXPENDITURES	248,412	-	-	-	-	-
	EXPENDITURES TOTAL	299,297	413	-	-	-	-
	EXPENDITURES	299,297	413	-	-	-	-
TOTAL BUSINESS UNIT-53332008-Local Rd Constr -T Farm		299,297	413	-	-	-	-

53332012-Local Rd Constr -T Ixonia

EXPENDITURES

511210	Wages-Regular - Ixonia	3,836	2,664	-	-	-	-
511220	Wages-Overtime-Ixonia	916	384	-	-	-	-
511240	Wages-Temporary	-	10	-	-	-	-
	SALARIES TOTAL	4,752	3,057	-	-	-	-
512130	Hwy Incidental - Ixonia	2,904	1,791	-	-	-	-
	FRINGE TOTAL	2,904	1,791	-	-	-	-
	TOTAL SALARIES AND FRINGES	7,656	4,848	-	-	-	-
531396	Field Tools - Ixonia	15	5	-	-	-	-
531561	Hwy Materials - Ixonia	168	-	-	-	-	-
544534	Machinery Rental - Ixonia	5,704	17	-	-	-	-
	OPERATING EXPENDITURES	5,887	21	-	-	-	-
	EXPENDITURES TOTAL	13,543	4,870	-	-	-	-
	EXPENDITURES	13,543	4,870	-	-	-	-
TOTAL BUSINESS UNIT-53332012-Local Rd Constr -T Ixon		13,543	4,870	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
53332014-Local Rd Constr -T Jefferson								
EXPENDITURES								
511210		Wages-Regular - Jefferson	13,651	11,599	-	-	-	-
511220		Wages-Overtime JEFFERSON	152	101	-	-	-	-
511240		Wages-Temporary	-	191	-	-	-	-
		SALARIES TOTAL	13,803	11,891	-	-	-	-
512130		Hwy Incidental - Jefferson	8,433	7,288	-	-	-	-
		FRINGE TOTAL	8,433	7,288	-	-	-	-
		TOTAL SALARIES AND FRINGES	22,236	19,179	-	-	-	-
529642		Purchased Serv-Jefferson	-	2,373	-	-	-	-
531396		Field Tools - Jefferson	44	19	-	-	-	-
531561		Hwy Materials - Jefferson	3,643	4,596	-	-	-	-
531562		DP Hwy Materials - Jefferson	115,993	(2,166)	-	-	-	-
544534		Machinery Rental - Jefferson	25,525	21,732	-	-	-	-
		OPERATING EXPENDITURES	145,205	26,555	-	-	-	-
		EXPENDITURES TOTAL	167,441	45,734	-	-	-	-
		EXPENDITURES	167,441	45,734	-	-	-	-
TOTAL BUSINESS UNIT-53332014-Local Rd Constr -T Jeffe			167,441	45,734	-	-	-	-

53332018-Local Rd Constr -T Lake Mills

EXPENDITURES								
511210		Wages-Regular - Lake Mills	7,222	-	-	-	-	-
511220		Wages-Overtime	162	-	-	-	-	-
511240		Wages-Temporary	584	-	-	-	-	-
		SALARIES TOTAL	7,968	-	-	-	-	-
512130		Hwy Incidental - Lake Mills	4,868	-	-	-	-	-
		FRINGE TOTAL	4,868	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	12,836	-	-	-	-	-
529642		Purchased Services-T Lake Mill	441	-	-	-	-	-
531396		Field Tools - Lake Mills	26	-	-	-	-	-
531561		Hwy Materials - Lake Mills	356	-	-	-	-	-
531562		DP Highway Materials-Lke Mills	5,189	-	-	-	-	-
544534		Machinery Rental - Lake Mills	12,188	-	-	-	-	-
		OPERATING EXPENDITURES	18,200	-	-	-	-	-
		EXPENDITURES TOTAL	31,035	-	-	-	-	-
		EXPENDITURES	31,035	-	-	-	-	-
TOTAL BUSINESS UNIT-53332018-Local Rd Constr -T Lake			31,035	-	-	-	-	-

53332022-Local Rd Constr -T Oakland

EXPENDITURES								
511210		Wages-Regular - Oakland	1,773	440	-	-	-	-
511220		Wages-Overtime	85	34	-	-	-	-
511240		Wages-Temporary	-	40	-	-	-	-
		SALARIES TOTAL	1,858	514	-	-	-	-
512130		Hwy Incidental - Oakland	1,135	-	-	-	-	-
		FRINGE TOTAL	1,135	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,994	514	-	-	-	-
531396		Field Tools - Oakland	6	-	-	-	-	-
531562		DP Hwy Materials - Oakland	20,052	-	-	-	-	-
544534		Machinery Rental - Oakland	4,046	-	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		OPERATING EXPENDITURES	24,104	-	-	-	-	-
		EXPENDITURES TOTAL	27,098	514	-	-	-	-
		EXPENDITURES	27,098	514	-	-	-	-
TOTAL BUSINESS UNIT-53332022-Local Rd Constr -T Oakl			27,098	514	-	-	-	-

53332024-Local Rd Constr -T Palmyra

EXPENDITURES								
511210		Wages-Regular - Palmyra	5,632	-	-	-	-	-
511220		Wages-Overtime - Palmyra	13	-	-	-	-	-
		SALARIES TOTAL	5,645	-	-	-	-	-
512130		Hwy Incidental - Palmyra	3,449	-	-	-	-	-
		FRINGE TOTAL	3,449	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	9,095	-	-	-	-	-
531396		Field Tools - Palmyra	18	-	-	-	-	-
531561		Hwy Materials - Palmyra	3,246	-	-	-	-	-
531562		DP Hwy Materials - Palmyra	2,678	-	-	-	-	-
544534		Machinery Rental - Palmyra	8,069	-	-	-	-	-
		OPERATING EXPENDITURES	14,011	-	-	-	-	-
		EXPENDITURES TOTAL	23,105	-	-	-	-	-
		EXPENDITURES	23,105	-	-	-	-	-
TOTAL BUSINESS UNIT-53332024-Local Rd Constr -T Palmyra			23,105	-	-	-	-	-

53332026-Local Rd Constr -T Sullivan

EXPENDITURES								
511210		Wages-Regular - Sullivan	5,667	-	-	-	-	-
		SALARIES TOTAL	5,667	-	-	-	-	-
512130		Hwy Incidental - Sullivan	3,463	-	-	-	-	-
		FRINGE TOTAL	3,463	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	9,130	-	-	-	-	-
531396		Field Tools - Sullivan	18	-	-	-	-	-
531561		Highway Materials-T Sullivan	475	-	-	-	-	-
531562		DP Hwy Materials - Sullivan	9,121	-	-	-	-	-
544534		Machinery Rental - Sullivan	7,102	-	-	-	-	-
		OPERATING EXPENDITURES	16,716	-	-	-	-	-
		EXPENDITURES TOTAL	25,846	-	-	-	-	-
		EXPENDITURES	25,846	-	-	-	-	-
TOTAL BUSINESS UNIT-53332026-Local Rd Constr -T Sullivan			25,846	-	-	-	-	-

53332028-Local Rd Constr -T Sumner

EXPENDITURES								
511210		Wages-Regular - Sumner	5,998	-	-	-	-	-
511220		Wages-Overtime-Sumner	32	-	-	-	-	-
		SALARIES TOTAL	6,030	-	-	-	-	-
512130		Hwy Incidental - Sumner	3,685	-	-	-	-	-
		FRINGE TOTAL	3,685	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	9,715	-	-	-	-	-
531396		Field Tools - Sumner	19	-	-	-	-	-
531561		Highway Materials-Sumner	1,557	-	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
531562		DP Hwy Materials - Sumner	21,560	-	-	-	-	-
544534		Machinery Rental - Sumner	10,917	-	-	-	-	-
		OPERATING EXPENDITURES	34,053	-	-	-	-	-
		EXPENDITURES TOTAL	43,768	-	-	-	-	-
		EXPENDITURES	43,768	-	-	-	-	-
TOTAL BUSINESS UNIT-53332028-Local Rd Constr -T Sum			43,768	-	-	-	-	-

53332032-Local Rd Constr -T Watertown

EXPENDITURES								
511210		Wages-Regular WATERTOWN	3,150	-	-	-	-	-
		SALARIES TOTAL	3,150	-	-	-	-	-
512130		Highway Incidental WATERTOWN	1,925	-	-	-	-	-
		FRINGE TOTAL	1,925	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	5,074	-	-	-	-	-
531396		Field Tools WATERTOWN	10	-	-	-	-	-
531561		Highway Materials WATERTOWN	2,242	-	-	-	-	-
531562		DP Highway Materials-T of Wttn	959	-	-	-	-	-
544534		Machinery Rental WATERTOWN	5,805	-	-	-	-	-
		OPERATING EXPENDITURES	9,016	-	-	-	-	-
		EXPENDITURES TOTAL	14,090	-	-	-	-	-
		EXPENDITURES	14,090	-	-	-	-	-
TOTAL BUSINESS UNIT-53332032-Local Rd Constr -T Wat			14,090	-	-	-	-	-

53332181-Local Rd Constr -V Sullivan

EXPENDITURES								
511210		Wages-Regular	1,775	-	-	-	-	-
		SALARIES TOTAL	1,775	-	-	-	-	-
512130		Highway Incidental	1,084	-	-	-	-	-
		FRINGE TOTAL	1,084	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,859	-	-	-	-	-
531396		Field Tools-V. Sullivan	6	-	-	-	-	-
531561		Highway Materials	455	-	-	-	-	-
544534		Machinery Rental	4,040	-	-	-	-	-
		OPERATING EXPENDITURES	4,501	-	-	-	-	-
		EXPENDITURES TOTAL	7,361	-	-	-	-	-
		EXPENDITURES	7,361	-	-	-	-	-
TOTAL BUSINESS UNIT-53332181-Local Rd Constr -V Sulli			7,361	-	-	-	-	-

53332226-Local Rd Constr -C Fort Atkin

EXPENDITURES								
511210		Wages-Regular C FORT	-	350	-	-	-	-
511240		Wages-Temporary	-	49	-	-	-	-
		SALARIES TOTAL	-	400	-	-	-	-
512130		Highway Incidental C FORT	-	4,204	-	-	-	-
		FRINGE TOTAL	-	4,204	-	-	-	-
		TOTAL SALARIES AND FRINGES	-	4,603	-	-	-	-
531396		Field Tools C FORT	-	11	-	-	-	-
		OPERATING EXPENDITURES	-	11	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		EXPENDITURES TOTAL	-	4,615	-	-	-	-
		EXPENDITURES	-	4,615	-	-	-	-
		TOTAL BUSINESS UNIT-53332226-Local Rd Constr -C Fort	-	4,615	-	-	-	-

53332241-Local Rd Constr -C Jefferson

EXPENDITURES								
531562		DP Highway Materials-C of Jeff	-	38	-	-	-	-
		OPERATING EXPENDITURES	-	38	-	-	-	-
		EXPENDITURES TOTAL	-	38	-	-	-	-
		EXPENDITURES	-	38	-	-	-	-
		TOTAL BUSINESS UNIT-53332241-Local Rd Constr -C Jeff	-	38	-	-	-	-

53332246-Local Rd Constr -C Lake Mills

EXPENDITURES								
511210		Wages-Regular - C Lake Mills	3,747	-	-	-	-	-
511220		Wages-Overtime - C Lake Mills	1,000	-	-	-	-	-
		SALARIES TOTAL	4,747	-	-	-	-	-
512130		Hwy Incidental - C Lake Mills	2,900	-	-	-	-	-
		FRINGE TOTAL	2,900	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	7,647	-	-	-	-	-
531396		Field Tools - C Lake Mills	15	-	-	-	-	-
531562		DP Hwy Materials - C Lake Mill	41,656	-	-	-	-	-
544534		Machinery Rental - C Lake Mill	10,321	-	-	-	-	-
		OPERATING EXPENDITURES	51,992	-	-	-	-	-
		EXPENDITURES TOTAL	59,639	-	-	-	-	-
		EXPENDITURES	59,639	-	-	-	-	-
		TOTAL BUSINESS UNIT-53332246-Local Rd Constr -C Lake Mills	59,639	-	-	-	-	-

53333 -Local Bridge Construction

REVENUES								
472335		County Aid Bridge Const	28,488	-	-	-	16,112	-
		REVENUES TOTAL	28,488	-	-	-	16,112	-
EXPENDITURES								
511210		Wages-Regular	-	-	-	-	10,000	-
		SALARIES TOTAL	-	-	-	-	10,000	-
512130		Highway Incidental	-	-	-	-	6,112	-
		FRINGE TOTAL	-	-	-	-	6,112	-
		TOTAL SALARIES AND FRINGES	-	-	-	-	16,112	-
		EXPENDITURES TOTAL	-	-	-	-	16,112	-
		REVENUES	28,488	-	-	-	16,112	-
		EXPENDITURES	-	-	-	-	16,112	-
		TOTAL BUSINESS UNIT-53333 -Local Bridge Construction	(28,488)	-	-	-	-	-

53333002-Loc Bridge Constr-T Aztalan

EXPENDITURES

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
511210		Wages-Regular - Aztalan	3,327	1,883	-	-	-	-
511240		Wages-Temporary	-	124	-	-	-	-
		SALARIES TOTAL	3,327	2,007	-	-	-	-
512130		Hwy Incidental - Aztalan	2,033	1,227	-	-	-	-
		FRINGE TOTAL	2,033	1,227	-	-	-	-
		TOTAL SALARIES AND FRINGES	5,359	3,234	-	-	-	-
531396		Field Tools - Aztalan	11	3	-	-	-	-
531561		Hwy Materials - Aztalan	2,001	5,474	-	-	-	-
531562		DP Hwy Materials - Aztalan	4,651	900	-	-	-	-
544534		Machinery Rental - Aztalan	5,268	2,160	-	-	-	-
		OPERATING EXPENDITURES	11,931	8,537	-	-	-	-
		EXPENDITURES TOTAL	17,290	11,771	-	-	-	-
		EXPENDITURES	17,290	11,771	-	-	-	-
TOTAL BUSINESS UNIT-53333002-Loc Bridge Constr-T Az			17,290	11,771	-	-	-	-

53333008-Loc Bridge Constr-T Farmington

EXPENDITURES

511210		Wages-Regular-Farmington	4,487	-	-	-	-	-
		SALARIES TOTAL	4,487	-	-	-	-	-
512130		Highway Incidental-Farmington	2,742	-	-	-	-	-
		FRINGE TOTAL	2,742	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	7,229	-	-	-	-	-
531396		Field Tools-Farmington	14	-	-	-	-	-
531561		Highway Materials FARMINGTON	365	-	-	-	-	-
531562		DP Highway Materials-Farminto	(733)	3,622	-	-	-	-
544534		Machinery Rental-Farmington	4,323	-	-	-	-	-
		OPERATING EXPENDITURES	3,969	3,622	-	-	-	-
		EXPENDITURES TOTAL	11,199	3,622	-	-	-	-
		EXPENDITURES	11,199	3,622	-	-	-	-
TOTAL BUSINESS UNIT-53333008-Loc Bridge Constr-T Fa			11,199	3,622	-	-	-	-

53333014-Loc Bridge Constr-T Jefferson

EXPENDITURES

511210		Wages-Regular - Jefferson	-	3,198	-	-	-	-
		SALARIES TOTAL	-	3,198	-	-	-	-
512130		Hwy Incidental - Jefferson	-	1,955	-	-	-	-
		FRINGE TOTAL	-	1,955	-	-	-	-
		TOTAL SALARIES AND FRINGES	-	5,153	-	-	-	-
531396		Field Tools - Jefferson	-	5	-	-	-	-
531562		DP Hwy Materials - Jefferson	-	7,469	-	-	-	-
544534		Machinery Rental - Jefferson	-	5,891	-	-	-	-
		OPERATING EXPENDITURES	-	13,365	-	-	-	-
		EXPENDITURES TOTAL	-	18,518	-	-	-	-
		EXPENDITURES	-	18,518	-	-	-	-
TOTAL BUSINESS UNIT-53333014-Loc Bridge Constr-T Je			-	18,518	-	-	-	-

53333032-Loc Bridge Constr-T Watertown

EXPENDITURES

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
511210		Wages-Regular WATERTOWN	-	4,238	-	-	-	-
511220		Wages-Overtime WATERTOWN	-	861	-	-	-	-
511240		Wages-Temporary	-	12	-	-	-	-
		SALARIES TOTAL	-	5,111	-	-	-	-
512130		Highway Incidental WATERTOWN	-	3,054	-	-	-	-
		FRINGE TOTAL	-	3,054	-	-	-	-
		TOTAL SALARIES AND FRINGES	-	8,165	-	-	-	-
531396		Field Tools WATERTOWN	-	8	-	-	-	-
531561		Highway Materials WATERTOWN	-	13,610	-	-	-	-
544534		Machinery Rental WATERTOWN	-	6,840	-	-	-	-
		OPERATING EXPENDITURES	-	20,457	-	-	-	-
		EXPENDITURES TOTAL	-	28,622	-	-	-	-
		EXPENDITURES	-	28,622	-	-	-	-
TOTAL BUSINESS UNIT-53333032-Loc Bridge Constr-T We			-	28,622	-	-	-	-

53362 -Accidents

REVENUES

484003	Accident Recoveries	33,716	14,632	74,288	74,288	40,790	-
REVENUES TOTAL		33,716	14,632	74,288	74,288	40,790	-

EXPENDITURES

511210	Wages-Regular	3,067	2,724	7,000	7,000	7,000	-
511220	Wages-Overtime	307	-	1,000	1,000	1,000	-
511240	Wages-Temporary	60	-	-	-	-	-
	SALARIES TOTAL	3,434	2,724	8,000	8,000	8,000	-
512130	Hwy Incidental	2,180	1,664	4,888	4,888	4,890	-
	FRINGE TOTAL	2,180	1,664	4,888	4,888	4,890	-
	TOTAL SALARIES AND FRINGES	5,615	4,389	12,888	12,888	12,890	-
531396	Field Tools	29	9	400	400	400	-
531561	Highway Materials	2,564	3,804	3,000	3,000	4,000	-
531562	DP Highway Materials	-	3,401	50,000	50,000	15,000	-
531571	Shop Materials	22,877	-	1,000	1,000	1,500	-
543943	Shop Services Allocation	-	-	3,000	3,000	3,000	-
544534	Machinery Rental	2,632	3,030	4,000	4,000	4,000	-
	OPERATING EXPENDITURES	28,102	10,243	61,400	61,400	27,900	-
	EXPENDITURES TOTAL	33,716	14,632	74,288	74,288	40,790	-
	REVENUES	33,716	14,632	74,288	74,288	40,790	-
	EXPENDITURES	33,716	14,632	74,288	74,288	40,790	-
TOTAL BUSINESS UNIT-53362 -Accidents			-	(0)	-	-	-

53471 -Materials Sales, Off Road

REVENUES

472311	Municipal Off Road	113,916	59,422	140,000	140,000	138,000	-
474111	Surveyor	3,032	76	400	400	400	-
474114	Econ Dev Interdept Billed	633	285	1,500	1,500	1,500	-
474118	Parks Interdepartment Billed	2,152	1,909	4,000	4,000	4,000	-
474119	Courthouse Interdepart Billed	1,437	379	1,000	1,000	1,500	-
474120	Sheriff Interdepart Billed	173,280	68,173	160,000	160,000	160,000	-
474150	Human Services Billed	79,553	32,348	70,000	70,000	70,000	-
474169	Fair Billed	98	20	250	250	100	-
474170	Land Conservation Billed	3,632	518	1,500	1,500	1,500	-
474171	Zoning Billed	2,231	454	2,000	2,000	2,000	-
REVENUES TOTAL		379,965	163,585	380,650	380,650	379,000	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES								
531561		Highway Materials	-	-	176,650	176,650	175,000	-
531562		DP Highway Materials	-	-	4,000	4,000	4,000	-
531571		Shop Materials	-	-	200,000	200,000	200,000	-
		OPERATING EXPENDITURES	-	-	380,650	380,650	379,000	-
		EXPENDITURES TOTAL	-	-	380,650	380,650	379,000	-
		REVENUES	379,965	163,585	380,650	380,650	379,000	-
		EXPENDITURES	-	-	380,650	380,650	379,000	-
TOTAL BUSINESS UNIT-53471 -Materials Sales, Off Road			(379,965)	(163,585)	-	-	-	-

53471002-Matls Sales,Off Rd-T Aztalan

EXPENDITURES								
531561		Hwy Materials - Aztalan	-	504	-	-	-	-
		OPERATING EXPENDITURES	-	504	-	-	-	-
		EXPENDITURES TOTAL	-	504	-	-	-	-
		EXPENDITURES	-	504	-	-	-	-
TOTAL BUSINESS UNIT-53471002-Matls Sales,Off Rd-T Az			-	504	-	-	-	-

53471006-Matls Sales,Off Rd-T Concord

EXPENDITURES								
531561		Hwy Materials - Concord	13,770	12,420	-	-	-	-
		OPERATING EXPENDITURES	13,770	12,420	-	-	-	-
		EXPENDITURES TOTAL	13,770	12,420	-	-	-	-
		EXPENDITURES	13,770	12,420	-	-	-	-
TOTAL BUSINESS UNIT-53471006-Matls Sales,Off Rd-T Co			13,770	12,420	-	-	-	-

53471008-Matls Sales,Off Rd-T Farmingtn

EXPENDITURES								
531561		Hwy Materials - Farmington	8,571	2,868	-	-	-	-
531562		DP Hwy Materials - Farmington	(322)	2,108	-	-	-	-
531571		Shop Materials - Farmington	1,148	-	-	-	-	-
		OPERATING EXPENDITURES	9,397	4,976	-	-	-	-
		EXPENDITURES TOTAL	9,397	4,976	-	-	-	-
		EXPENDITURES	9,397	4,976	-	-	-	-
TOTAL BUSINESS UNIT-53471008-Matls Sales,Off Rd-T Fa			9,397	4,976	-	-	-	-

53471012-Matls Sales,Off Rd-T-Ixonia

EXPENDITURES								
531561		Hwy Materials - Ixonia	488	512	-	-	-	-
		OPERATING EXPENDITURES	488	512	-	-	-	-
		EXPENDITURES TOTAL	488	512	-	-	-	-
		EXPENDITURES	488	512	-	-	-	-
TOTAL BUSINESS UNIT-53471012-Matls Sales,Off Rd-T-Ix			488	512	-	-	-	-

53471014-Matls Sales,Off Rd-T-Jefferson

EXPENDITURES

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
531561		Hwy Materials - Jefferson	508	-	-	-	-	-
531562		DP Highway Materials-Jefferson	47	-	-	-	-	-
		OPERATING EXPENDITURES	555	-	-	-	-	-
		EXPENDITURES TOTAL	555	-	-	-	-	-
		EXPENDITURES	555	-	-	-	-	-
TOTAL BUSINESS UNIT-53471014-Matls Sales,Off Rd-T-Je			555	-	-	-	-	-

53471020-Matls Sales,Off Rd-T Milford

EXPENDITURES								
531561		Hwy Materials - Milford	4,586	2,600	-	-	-	-
		OPERATING EXPENDITURES	4,586	2,600	-	-	-	-
		EXPENDITURES TOTAL	4,586	2,600	-	-	-	-
		EXPENDITURES	4,586	2,600	-	-	-	-
TOTAL BUSINESS UNIT-53471020-Matls Sales,Off Rd-T Mil			4,586	2,600	-	-	-	-

53471024-Matls Sales,Off Rd-T Palmyra

EXPENDITURES								
531561		Hwy Materials - Palmyra	1,065	-	-	-	-	-
531562		DP Hwy Materials - Palmyra	-	369	-	-	-	-
		OPERATING EXPENDITURES	1,065	369	-	-	-	-
		EXPENDITURES TOTAL	1,065	369	-	-	-	-
		EXPENDITURES	1,065	369	-	-	-	-
TOTAL BUSINESS UNIT-53471024-Matls Sales,Off Rd-T Pa			1,065	369	-	-	-	-

53471028-Matls Sales,Off Rd-T Sumner

EXPENDITURES								
531561		Highway Materials-Tn Sumner	12,571	3,961	-	-	-	-
		OPERATING EXPENDITURES	12,571	3,961	-	-	-	-
		EXPENDITURES TOTAL	12,571	3,961	-	-	-	-
		EXPENDITURES	12,571	3,961	-	-	-	-
TOTAL BUSINESS UNIT-53471028-Matls Sales,Off Rd-T Su			12,571	3,961	-	-	-	-

53471032-Matls Sales,Off Rd-T Watertown

EXPENDITURES								
531561		Hwy Materials - Watertown	2,588	-	-	-	-	-
		OPERATING EXPENDITURES	2,588	-	-	-	-	-
		EXPENDITURES TOTAL	2,588	-	-	-	-	-
		EXPENDITURES	2,588	-	-	-	-	-
TOTAL BUSINESS UNIT-53471032-Matls Sales,Off Rd-T W			2,588	-	-	-	-	-

53471181-Matls Sales,Off Rd-V Sullivan

EXPENDITURES								
531561		Hwy Materials - V Sullivan	9,502	5,821	-	-	-	-
		OPERATING EXPENDITURES	9,502	5,821	-	-	-	-
		EXPENDITURES TOTAL	9,502	5,821	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES			9,502	5,821	-	-	-	-
TOTAL BUSINESS UNIT-53471181-Matls Sales,Off Rd-V Su			9,502	5,821	-	-	-	-

53471226-Matls Sales,Off Rd-C Fort Atkn

EXPENDITURES								
531561		Highway Materials C FORT OPERATING EXPENDITURES	-	226	-	-	-	-
EXPENDITURES TOTAL			-	226	-	-	-	-
EXPENDITURES			-	226	-	-	-	-
TOTAL BUSINESS UNIT-53471226-Matls Sales,Off Rd-C Fo			-	226	-	-	-	-

53471241-Matls Sales,Off Rd-C Jefferson

EXPENDITURES								
531561		Hwy Materials - C Jefferson OPERATING EXPENDITURES	1,243	-	-	-	-	-
EXPENDITURES TOTAL			1,243	-	-	-	-	-
EXPENDITURES			1,243	-	-	-	-	-
TOTAL BUSINESS UNIT-53471241-Matls Sales,Off Rd-C Je			1,243	-	-	-	-	-

53471246-Matls Sales,Off Rd-C Lake Mill

EXPENDITURES								
531561		Highway Materials C LAKE MILLS OPERATING EXPENDITURES	1,995	354	-	-	-	-
EXPENDITURES TOTAL			1,995	354	-	-	-	-
EXPENDITURES			1,995	354	-	-	-	-
TOTAL BUSINESS UNIT-53471246-Matls Sales,Off Rd-C La			1,995	354	-	-	-	-

53471371-Matls Sales,Off Rd-Cntrl Svcs

EXPENDITURES								
531571		Shop Materials-Central Services OPERATING EXPENDITURES	1,437	435	-	-	-	-
EXPENDITURES TOTAL			1,437	435	-	-	-	-
EXPENDITURES			1,437	435	-	-	-	-
TOTAL BUSINESS UNIT-53471371-Matls Sales,Off Rd-Cntr			1,437	435	-	-	-	-

53471378-Matl Sales-Econ Dev

EXPENDITURES								
531571		Shop Materials-Econ Dev OPERATING EXPENDITURES	633	367	-	-	-	-
EXPENDITURES TOTAL			633	367	-	-	-	-
EXPENDITURES			633	367	-	-	-	-
TOTAL BUSINESS UNIT-53471378-Matl Sales-Econ Dev			633	367	-	-	-	-

53471379-Matls Sales,Off Rd-EM

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES								
531571		Shop Materials - EM Gov	351	131	-	-	-	-
		OPERATING EXPENDITURES	351	131	-	-	-	-
		EXPENDITURES TOTAL	351	131	-	-	-	-
		EXPENDITURES	351	131	-	-	-	-
TOTAL BUSINESS UNIT-53471379-Matis Sales,Off Rd-EM			351	131	-	-	-	-

53471380-Matis Sales,Off Rd-Fair

EXPENDITURES								
531571		Shop Materials - Fair	98	20	-	-	-	-
		OPERATING EXPENDITURES	98	20	-	-	-	-
		EXPENDITURES TOTAL	98	20	-	-	-	-
		EXPENDITURES	98	20	-	-	-	-
TOTAL BUSINESS UNIT-53471380-Matis Sales,Off Rd-Fair			98	20	-	-	-	-

53471383-Matis Sales,Off Rd-HS

EXPENDITURES								
531561		Highway Materials HUMANSERVICE	5,005	3,063	-	-	-	-
531562		DP Highway Materials-HS	37	58	-	-	-	-
531571		Shop Materials - HS	74,511	34,656	-	-	-	-
		OPERATING EXPENDITURES	79,553	37,777	-	-	-	-
		EXPENDITURES TOTAL	79,553	37,777	-	-	-	-
		EXPENDITURES	79,553	37,777	-	-	-	-
TOTAL BUSINESS UNIT-53471383-Matis Sales,Off Rd-HS			79,553	37,777	-	-	-	-

53471384-Matis Sales,Off Rd-Land Conserv

EXPENDITURES								
531562		DP Highway Materials-Land Conserv	2,274	-	-	-	-	-
531571		Shop Materials - Land Conserv	1,358	701	-	-	-	-
		OPERATING EXPENDITURES	3,632	701	-	-	-	-
		EXPENDITURES TOTAL	3,632	701	-	-	-	-
		EXPENDITURES	3,632	701	-	-	-	-
TOTAL BUSINESS UNIT-53471384-Matis Sales,Off Rd-Land			3,632	701	-	-	-	-

53471385-Matis Sales,Off Rd-Surveyor

EXPENDITURES								
531561		Highway Materials SURVEYING	86	-	-	-	-	-
531562		DP Highway Materials-Surveying	2,274	-	-	-	-	-
531571		Shop Materials - Surveying	672	167	-	-	-	-
		OPERATING EXPENDITURES	3,032	167	-	-	-	-
		EXPENDITURES TOTAL	3,032	167	-	-	-	-
		EXPENDITURES	3,032	167	-	-	-	-
TOTAL BUSINESS UNIT-53471385-Matis Sales,Off Rd-Surv			3,032	167	-	-	-	-

53471389-Matis Sales,Off Rd-Parks

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES								
531561		Hwy Materials - Parks	2,152	1,909	-	-	-	-
		OPERATING EXPENDITURES	2,152	1,909	-	-	-	-
		EXPENDITURES TOTAL	2,152	1,909	-	-	-	-
		EXPENDITURES	2,152	1,909	-	-	-	-
TOTAL BUSINESS UNIT-53471389-Matls Sales,Off Rd-Park			2,152	1,909	-	-	-	-

53471390-Matls Sales,Off Rd-Zoning

EXPENDITURES								
531571		Shop Materials - Zoning	2,231	814	-	-	-	-
		OPERATING EXPENDITURES	2,231	814	-	-	-	-
		EXPENDITURES TOTAL	2,231	814	-	-	-	-
		EXPENDITURES	2,231	814	-	-	-	-
TOTAL BUSINESS UNIT-53471390-Matls Sales,Off Rd-Zoni			2,231	814	-	-	-	-

53471392-Matls Sales,Off Rd-Sheriff

EXPENDITURES								
531562		DP Highway Materials	592	303	-	-	-	-
531571		Shop Materials - Sheriff	172,337	81,198	-	-	-	-
		OPERATING EXPENDITURES	172,930	81,501	-	-	-	-
		EXPENDITURES TOTAL	172,930	81,501	-	-	-	-
		EXPENDITURES	172,930	81,501	-	-	-	-
TOTAL BUSINESS UNIT-53471392-Matls Sales,Off Rd-Sher			172,930	81,501	-	-	-	-

53471539-Matls Sales,Off Rd-Misc Loc

EXPENDITURES								
531561		Hwy Materials - Misc	56,157	26,151	-	-	-	-
		OPERATING EXPENDITURES	56,157	26,151	-	-	-	-
		EXPENDITURES TOTAL	56,157	26,151	-	-	-	-
		EXPENDITURES	56,157	26,151	-	-	-	-
TOTAL BUSINESS UNIT-53471539-Matls Sales,Off Rd-Misc			56,157	26,151	-	-	-	-

53490 -Other Road Related Services

REVENUES								
472311		Municipal Off Road	8,385	-	5,000	5,000	5,000	-
474100		Local Department	-	-	47,371	47,371	76,552	-
474111		Surveyor	3,118	-	-	-	-	-
474118		Parks Interdepartment Billed	65,389	456	-	-	-	-
474119		Courthouse Interdepart Billed	2,630	-	-	-	-	-
474150		Human Services Billed	17,875	3,915	-	-	-	-
474169		Fair Billed	17,418	220	-	-	-	-
474170		Land Conservation Billed	140	-	-	-	-	-
474171		Zoning Billed	50	-	-	-	-	-
REVENUES TOTAL			115,004	4,591	52,371	52,371	81,552	-

EXPENDITURES								
511210		Wages-Regular	-	-	15,000	15,000	17,500	-
511220		Wages-Overtime	-	-	500	500	5,000	-
		SALARIES TOTAL	-	-	15,500	15,500	22,500	-
512130		Highway Incidental	-	-	9,471	9,471	13,752	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		FRINGE TOTAL	-	-	9,471	9,471	13,752	-
		TOTAL SALARIES AND FRINGES	-	-	24,971	24,971	36,252	-
531396		Field Tools	-	-	300	300	300	-
531561		Highway Materials	-	-	1,500	1,500	10,000	-
531562		DP Highway Materials	-	-	12,000	12,000	12,000	-
531563		Oil Change Discounts	-	-	7,000	7,000	10,000	-
531571		Shop Materials	-	-	200	200	1,000	-
543943		Shop Services Allocation	-	-	400	400	2,000	-
544534		Machinery Rental	-	-	6,000	6,000	10,000	-
		OPERATING EXPENDITURES	-	-	27,400	27,400	45,300	-
		EXPENDITURES TOTAL	-	-	52,371	52,371	81,552	-
		REVENUES	115,004	4,591	52,371	52,371	81,552	-
		EXPENDITURES	-	-	52,371	52,371	81,552	-
TOTAL BUSINESS UNIT-53490 -Other Road Related Serv			(115,004)	(4,591)	-	-	-	-

53490371-Othr Rd Relatd Serv-Cntrl Svcs

EXPENDITURES

511210	Wages-Regular-Central Services	562	-	-	-	-	-
	SALARIES TOTAL	562	-	-	-	-	-
512130	Hwy Incidental-Central Services	344	-	-	-	-	-
	FRINGE TOTAL	344	-	-	-	-	-
	TOTAL SALARIES AND FRINGES	906	-	-	-	-	-
531396	Field Tools - Central Services	2	-	-	-	-	-
531561	Highway Materials-Central Serv	639	-	-	-	-	-
531562	DP Hwy Materials - Central Serv	81	82	-	-	-	-
531563	Oil Change Disc - Central Serv	279	-	-	-	-	-
543943	Shop Serv Alloc - Central Serv	118	-	-	-	-	-
543951	Year End Alloc - Central Serv	(22)	-	-	-	-	-
544534	Machinery Rental - Centr Serv	626	-	-	-	-	-
	OPERATING EXPENDITURES	1,724	82	-	-	-	-
	EXPENDITURES TOTAL	2,630	82	-	-	-	-
	EXPENDITURES	2,630	82	-	-	-	-
TOTAL BUSINESS UNIT-53490371-Othr Rd Relatd Serv-Cn		2,630	82	-	-	-	-

53490380-Othr Rd Relatd Serv-Fair

EXPENDITURES

511210	Wages-Regular - Fair	3,362	94	-	-	-	-
511240	Wages-Temporary	99	-	-	-	-	-
	SALARIES TOTAL	3,461	94	-	-	-	-
512130	Hwy Incidental - Fair	2,117	76	-	-	-	-
	FRINGE TOTAL	2,117	76	-	-	-	-
	TOTAL SALARIES AND FRINGES	5,578	170	-	-	-	-
531396	Field Tools - Fair	12	0	-	-	-	-
531561	Hwy Materials - Fair	4,693	-	-	-	-	-
531562	DP Hwy Materials - Fair	459	-	-	-	-	-
531563	Oil Change Disc - Fair	-	26	-	-	-	-
543943	Shop Serv Alloc - Fair	-	35	-	-	-	-
544534	Machinery Rental - Fair	6,677	8	-	-	-	-
	OPERATING EXPENDITURES	11,840	69	-	-	-	-
	EXPENDITURES TOTAL	17,418	239	-	-	-	-
	EXPENDITURES	17,418	239	-	-	-	-
TOTAL BUSINESS UNIT-53490380-Othr Rd Relatd Serv-Fai		17,418	239	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
53490383-Othr Rd Relatd Serv-HS								
EXPENDITURES								
511210		Wages-Regular - HS	1,778	522	-	-	-	-
		SALARIES TOTAL	1,778	522	-	-	-	-
512130		Hwy Incidental - HS	1,086	319	-	-	-	-
		FRINGE TOTAL	1,086	319	-	-	-	-
		TOTAL SALARIES AND FRINGES	2,865	841	-	-	-	-
531396		Field Tools - Human Serv	6	2	-	-	-	-
531561		Highway Materials-HS	361	-	-	-	-	-
531562		DP Hwy Materials - Human Serv	2,127	54	-	-	-	-
531563		Oil Change Disc - HS	6,939	1,987	-	-	-	-
543943		Shop Serv Alloc - HS	4,396	1,711	-	-	-	-
543951		Year End Alloc - HS	(1,173)	(736)	-	-	-	-
544534		Machinery Rental - HS	2,355	277	-	-	-	-
		OPERATING EXPENDITURES	15,010	3,294	-	-	-	-
		EXPENDITURES TOTAL	17,875	4,135	-	-	-	-
		EXPENDITURES	17,875	4,135	-	-	-	-
TOTAL BUSINESS UNIT-53490383-Othr Rd Relatd Serv-HS			17,875	4,135	-	-	-	-

53490384-Othr Rd Relatd Serv-Land Cons								
EXPENDITURES								
531563		Oil Change Disc - Land Conserv	84	-	-	-	-	-
543943		Shop Serv Alloc - Land Conserv	89	-	-	-	-	-
543951		Year End Alloc - Land Conserv	(33)	-	-	-	-	-
		OPERATING EXPENDITURES	140	-	-	-	-	-
		EXPENDITURES TOTAL	140	-	-	-	-	-
		EXPENDITURES	140	-	-	-	-	-
TOTAL BUSINESS UNIT-53490384-Othr Rd Relatd Serv-La			140	-	-	-	-	-

53490385-Othr Rd Relatd Serv-Surveyor								
EXPENDITURES								
531563		Oil Change Disc - Surveying	2,452	-	-	-	-	-
543943		Shop Serv Alloc - Surveying	708	-	-	-	-	-
543951		Year End Alloc - Surveying	(42)	-	-	-	-	-
		OPERATING EXPENDITURES	3,118	-	-	-	-	-
		EXPENDITURES TOTAL	3,118	-	-	-	-	-
		EXPENDITURES	3,118	-	-	-	-	-
TOTAL BUSINESS UNIT-53490385-Othr Rd Relatd Serv-Su			3,118	-	-	-	-	-

53490389-Othr Rd Relatd Serv-Parks								
EXPENDITURES								
511210		Wages-Regular - Parks	7,599	114	-	-	-	-
511220		Wages-Overtime - Parks	95	-	-	-	-	-
511240		Wages-Temporary	546	-	-	-	-	-
		SALARIES TOTAL	8,240	114	-	-	-	-
512130		Hwy Incidental - Parks	5,035	70	-	-	-	-
		FRINGE TOTAL	5,035	70	-	-	-	-
		TOTAL SALARIES AND FRINGES	13,275	183	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
529642		Purchased Services	1,274	-	-	-	-	-
531396		Field Tools - Parks	27	0	-	-	-	-
531561		Hwy Materials - Parks	1,299	-	-	-	-	-
531562		DP Hwy Materials - Parks	26,541	446	-	-	-	-
531563		Oil Change Discounts	4,310	110	-	-	-	-
531571		Shop Materials - Parks	-	18	-	-	-	-
543943		Shop Serv Alloc - Parks	2,854	362	-	-	-	-
544534		Machinery Rental - Parks	15,809	103	-	-	-	-
		OPERATING EXPENDITURES	52,114	1,040	-	-	-	-
		EXPENDITURES TOTAL	65,389	1,224	-	-	-	-
		EXPENDITURES	65,389	1,224	-	-	-	-
TOTAL BUSINESS UNIT-53490389-Othr Rd Relatd Serv-Pa			65,389	1,224	-	-	-	-

53490390-Othr Rd Relatd Serv-Zoning

EXPENDITURES								
531563		Oil Change Discounts-Zoning	52	53	-	-	-	-
543943		Shop Services Alloc-Zoning	38	40	-	-	-	-
543951		Year End Alloc-Zoning	(40)	(43)	-	-	-	-
		OPERATING EXPENDITURES	50	50	-	-	-	-
		EXPENDITURES TOTAL	50	50	-	-	-	-
		EXPENDITURES	50	50	-	-	-	-
TOTAL BUSINESS UNIT-53490390-Othr Rd Relatd Serv-Zo			50	50	-	-	-	-

53490539-Othr Rd Relatd Serv-Misc Loc

EXPENDITURES								
511210		Wages-Regular - Misc Loc	676	-	-	-	-	-
		SALARIES TOTAL	676	-	-	-	-	-
512130		Hwy Incidental - Misc Loc	413	-	-	-	-	-
		FRINGE TOTAL	413	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,088	-	-	-	-	-
531396		Field Tools - Misc Loc	0	-	-	-	-	-
531561		Hwy Materials - Misc	276	-	-	-	-	-
531571		Shop Materials - Misc Loc	5,550	-	-	-	-	-
543943		Shop Serv Alloc - Misc Loc	1,317	-	-	-	-	-
544534		Machinery Rental - Misc	154	-	-	-	-	-
		OPERATING EXPENDITURES	7,297	-	-	-	-	-
		EXPENDITURES TOTAL	8,385	-	-	-	-	-
		EXPENDITURES	8,385	-	-	-	-	-
TOTAL BUSINESS UNIT-53490539-Othr Rd Relatd Serv-Mis			8,385	-	-	-	-	-

53491371-Fleet/Central Services

REVENUES								
474135		County Fleet Billed-Central Se	115	50	-	-	-	-
		REVENUES TOTAL	115	50	-	-	-	-
EXPENDITURES								
531563		Oil Change Discounts-Cntl Serv	71	47	-	-	-	-
543943		Shop Services Alloc-Cntl Serv	75	39	-	-	-	-
543951		Year End Alloc-Cntl Serv	(31)	(36)	-	-	-	-
		OPERATING EXPENDITURES	115	50	-	-	-	-
		EXPENDITURES TOTAL	115	50	-	-	-	-

Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
REVENUES			115	50	-	-	-	-
EXPENDITURES			115	50	-	-	-	-
TOTAL BUSINESS UNIT-53491371-Fleet/Central Services			(0)	0	-	-	-	-
53491378-Fleet/Econ Dev								
REVENUES								
474135		County Fleet Billed - Fleet/ED	790	-	-	-	-	-
REVENUES TOTAL			790	-	-	-	-	-
EXPENDITURES								
531563		Oil Change Discounts-Fleet/ED	777	47	-	-	-	-
543943		Shop Services Alloc-Fleet/ED	74	40	-	-	-	-
543951		Year End Allocation-Fleet/ED	(61)	(37)	-	-	-	-
OPERATING EXPENDITURES			790	50	-	-	-	-
EXPENDITURES TOTAL			790	50	-	-	-	-
REVENUES			790	-	-	-	-	-
EXPENDITURES			790	50	-	-	-	-
TOTAL BUSINESS UNIT-53491378-Fleet/Econ Dev			-	50	-	-	-	-
53491379-Fleet/Emergency Management								
REVENUES								
474135		County Fleet Billed - Emergvt	50	-	-	-	-	-
REVENUES TOTAL			50	-	-	-	-	-
EXPENDITURES								
531563		Oil Change Discounts	43	-	-	-	-	-
543943		Shop Services Allocation	38	-	-	-	-	-
543951		Year End Allocation	(31)	-	-	-	-	-
OPERATING EXPENDITURES			50	-	-	-	-	-
EXPENDITURES TOTAL			50	-	-	-	-	-
REVENUES			50	-	-	-	-	-
EXPENDITURES			50	-	-	-	-	-
TOTAL BUSINESS UNIT-53491379-Fleet/Emergency Manac			-	-	-	-	-	-
53491383-Fleet/Human Services								
REVENUES								
474135		County Fleet Billed - Fleet/HS	6,626	4,140	-	-	-	-
REVENUES TOTAL			6,626	4,140	-	-	-	-
EXPENDITURES								
531563		Oil Change Discounts-Fleet/HS	5,159	4,010	-	-	-	-
543943		Shop Services Alloc-Fleet/HS	4,236	2,863	-	-	-	-
543951		Year End Allocation-Fleet/HS	(2,769)	(1,503)	-	-	-	-
OPERATING EXPENDITURES			6,626	5,370	-	-	-	-
EXPENDITURES TOTAL			6,626	5,370	-	-	-	-
REVENUES			6,626	4,140	-	-	-	-
EXPENDITURES			6,626	5,370	-	-	-	-
TOTAL BUSINESS UNIT-53491383-Fleet/Human Services			(0)	1,231	-	-	-	-
53491384-Fleet/Land Conservation								

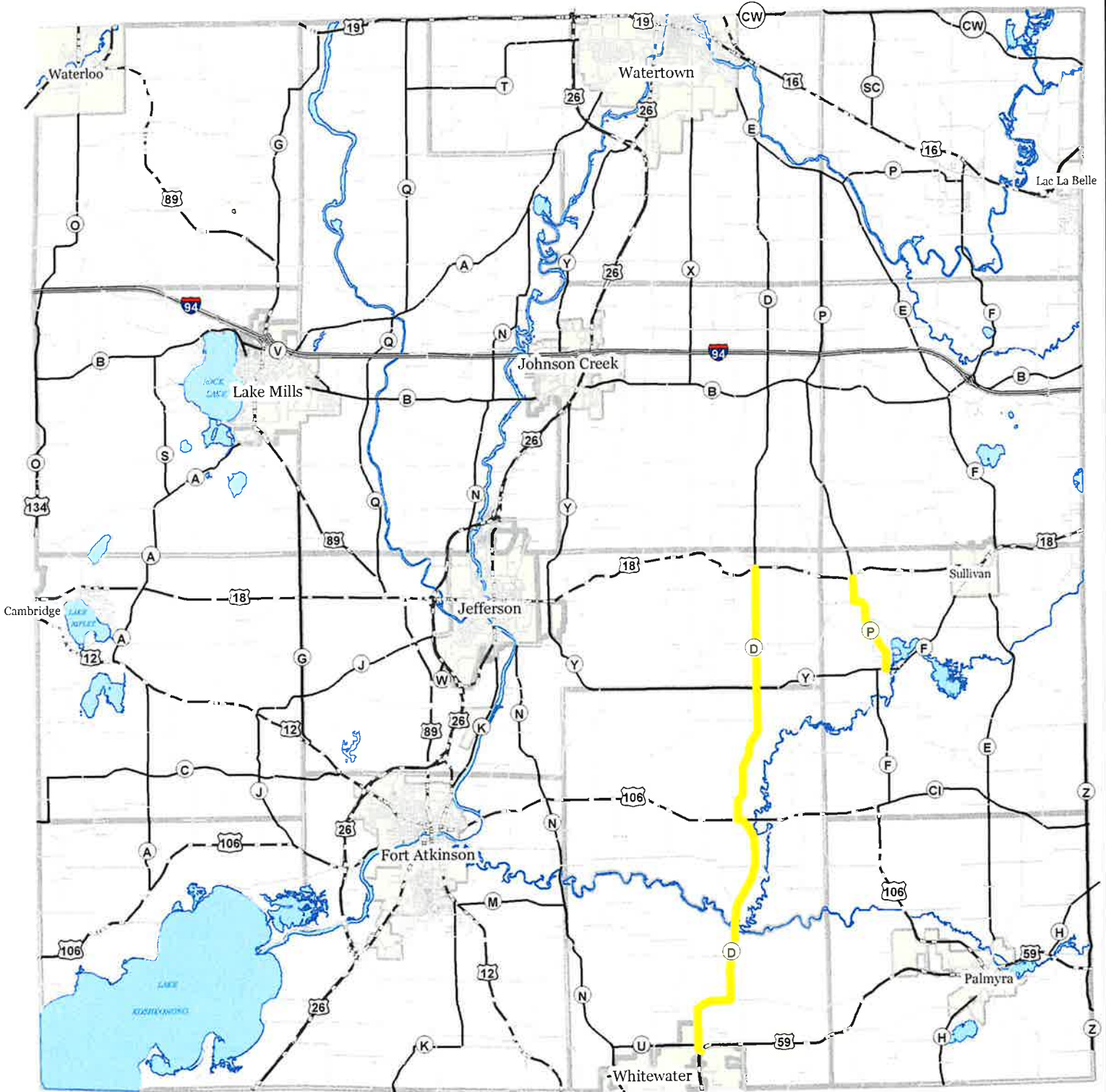
Highway Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
REVENUES								
474135		County Fleet Billed-Land Conse	115	-	-	-	-	-
REVENUES TOTAL			115	-	-	-	-	-
EXPENDITURES								
531563		Oil Change Discounts-Land Cons	71	48	-	-	-	-
543943		Shop Services Alloc-Land Cons	75	40	-	-	-	-
543951		Year End Allocation-Land Cons	(31)	(38)	-	-	-	-
OPERATING EXPENDITURES			115	50	-	-	-	-
EXPENDITURES TOTAL			115	50	-	-	-	-
REVENUES			115	-	-	-	-	-
EXPENDITURES			115	50	-	-	-	-
TOTAL BUSINESS UNIT-53491384-Fleet/Land Conservation			(0)	50	-	-	-	-
53491389-Fleet/Parks								
REVENUES								
474135		County Fleet Billed-Parks	9,535	286	-	-	-	-
REVENUES TOTAL			9,535	286	-	-	-	-
EXPENDITURES								
531563		Oil Change Discounts-Parks	7,465	413	-	-	-	-
543943		Shop Services Allocation-Parks	2,070	220	-	-	-	-
543951		Year End Alloc-Fleet/Parks	-	(247)	-	-	-	-
OPERATING EXPENDITURES			9,535	386	-	-	-	-
EXPENDITURES TOTAL			9,535	386	-	-	-	-
REVENUES			9,535	286	-	-	-	-
EXPENDITURES			9,535	386	-	-	-	-
TOTAL BUSINESS UNIT-53491389-Fleet/Parks			-	100	-	-	-	-
53491390-Fleet/Zoning								
REVENUES								
474135		County Fleet Billed-Zoning	100	934	-	-	-	-
REVENUES TOTAL			100	934	-	-	-	-
EXPENDITURES								
531563		Oil Change Discounts-Zoning	87	912	-	-	-	-
543943		Shop Services Alloc-Zoning	74	59	-	-	-	-
543951		Year End Allocation-Zoning	(60)	(36)	-	-	-	-
OPERATING EXPENDITURES			100	934	-	-	-	-
EXPENDITURES TOTAL			100	934	-	-	-	-
REVENUES			100	934	-	-	-	-
EXPENDITURES			100	934	-	-	-	-
TOTAL BUSINESS UNIT-53491390-Fleet/Zoning			-	-	-	-	-	-
REVENUES			13,835,615	5,239,462	12,447,176	12,447,176	13,304,276	-
EXPENDITURES			14,594,219	5,933,901	12,447,176	12,447,176	13,304,276	-
TOTAL Highway Department DEPARTMENT			758,604	694,439	(0)	(0)	-	-

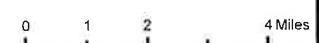


2025 HIGHWAY PROJECTS

JEFFERSON COUNTY, WI



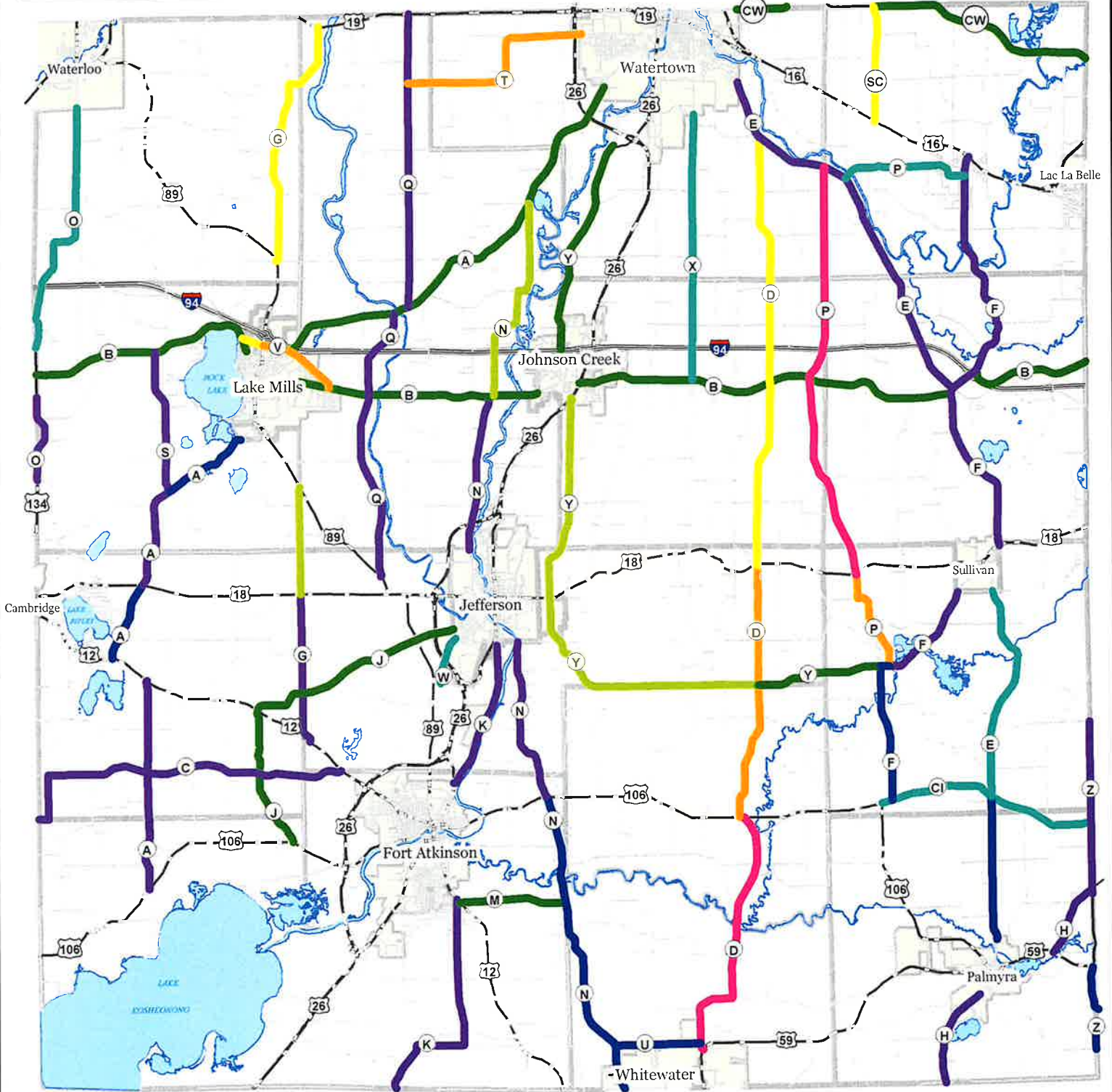
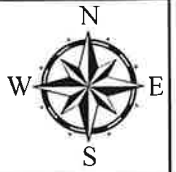
PROJECT TYPE	ROAD CLASSIFICATION	FEATURES
Resurface	Interstate	City or Village
	State	Township
	County	Open Water
	Local	





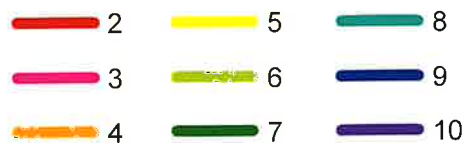
2024 PAVEMENT RATINGS

JEFFERSON COUNTY, WI



OCTOBER 2024
AVERAGE RATING = 7.58

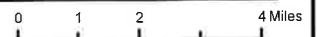
PAVEMENT RATING



ROAD CLASSIFICATION



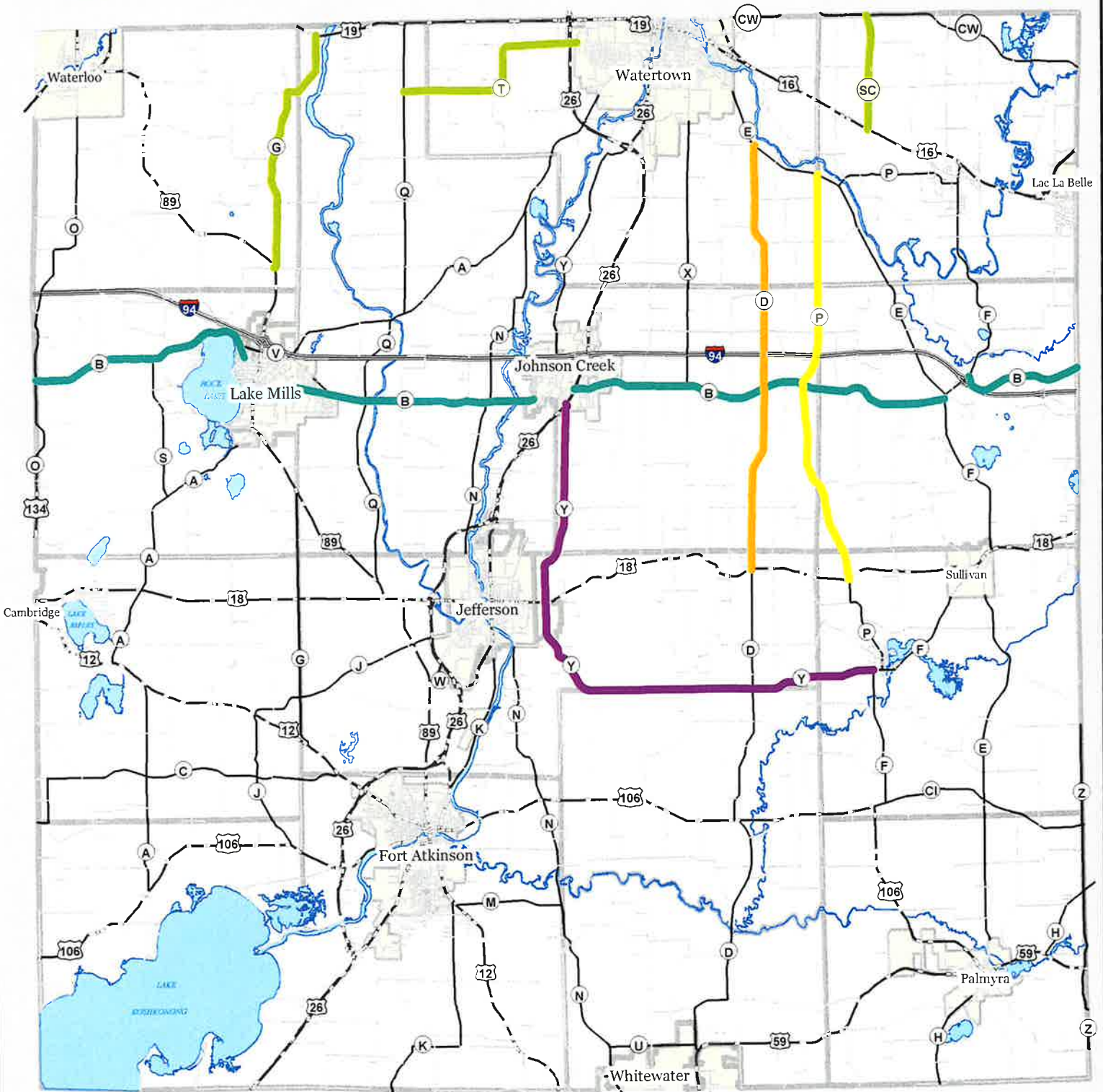
FEATURES



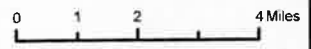


FIVE YEAR IMPROVEMENT PLAN

JEFFERSON COUNTY, WI



PROJECT YEAR		ROAD CLASSIFICATION	FEATURES
	2026	Interstate	City or Village
	2027	State	Township
	2028	County	Open Water
	2029	Local	
	2030		



**JEFFERSON COUNTY
PROJECT BUDGET-2025**

Project Title CTH D (STH 59 - US 18)

Priority # _____

Department Highway

Proposed 2025 Budget \$4,135,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	3,450,167
Land Purchase	-	Revenue	-
Construction	4,135,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	684,833
Debt Issuance Cost	-	Other	-
Total	4,135,000	Total	4,135,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget Yes
(Highlight) No

Ongoing Expenses		Sources of Funds	
Permitting/licensing/regi	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/sewer)	-	Carryover Funds	-
Maintenance/supplies/p:	-	State Aids	-
Other costs (please expl	-	Other	-
Total	-	Total	-

This is a new asset or it replaces an existing asset (highlight) New
 Replacement

Future Cost to Complete this Project (Please Describe):

Road construction costs typically increase at or above inflation so delaying projects will cost more along with additional deterioration of the road base that may also increase the cost of the project.

Project Scope and Description:

Pulverizing and resurfacing the roadway with new pavement and shoulders.

**JEFFERSON COUNTY
PROJECT BUDGET-2025**

Project Title CTH D (Bark River Bridge)

Priority # High

Department Highway

Proposed 2025 Budget \$ 525,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost	Sources of Funds
Planning, Design & Engineering	Levy
Land Purchase -	Revenue -
Construction 525,000	Bonds or Notes -
Equipment -	Carryover Funds -
Other -	State Aids
Debt Issuance Cc -	Other 525,000
Total 525,000	Total 525,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget Yes
(Highlight) No

Ongoing Expenses	Sources of Funds
Permitting/licensi -	Levy -
Insurance -	Revenue -
Fuel/Energy -	Bonds or Notes -
Utilities (water/se -	Carryover Funds -
Maintenance/sup -	State Aids -
Other costs (plea -	Other -
Total -	Total -

This is a new asset or it replaces an existing asset (highlight) New
 Replacement

Future Cost to Complete this Project (Please Describe):

Fulli bridge repacement project, funded 80% through Federal Bridge Program

Funding is for local match on the contruction project.

**JEFFERSON COUNTY
PROJECT BUDGET-2025**

Project Title CTH P (CTH F - US 18)

Priority # _____

Department Highway

Proposed 2025 Budget \$ 433,510

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	433,510
Land Purchase	-	Revenue	-
Construction	433,510	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cr	-	Other	-
Total	433,510	Total	433,510

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget Yes
(Highlight) No

Ongoing Expenses		Sources of Funds	
Permitting/licensi	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/se	-	Carryover Funds	-
Maintenance/sup	-	State Aids	-
Other costs (plea	-	Other	-
Total	-	Total	-

This is a new asset or it replaces an existing asset (highlight): New
 Replacement

Future Cost to Complete this Project (Please Describe):

Road construction costs typically increase at or above inflation so delaying projects will cost more along with additional deterioration of the road base that may also increase the cost of the project.

Project Scope and Description:

Pulverizing and resurfacing the roadway with new pavement and shoulders.

**JEFFERSON COUNTY
PROJECT BUDGET-2026**

Project Title CTH D (US 18 - CTH E)

Priority # _____

Department Highway

Proposed 2026 Budget \$ 4,000,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost	
Planning, Design & Engineering	
Land Purchase	-
Construction	4,000,000
Equipment	-
Other	-
Debt Issuance Co:	-
Total	4,000,000

Sources of Funds	
Levy	4,000,000
Revenue	-
Bonds or Notes	-
Carryover Funds	-
State Aids	-
Other	-
Total	4,000,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget Yes
(Highlight) No

Ongoing Expenses	
Permitting/licensin	-
Insurance	-
Fuel/Energy	-
Utilities (water/sew	-
Maintenance/supp	-
Other costs (pleas	-
Total	-

Sources of Funds	
Levy	-
Revenue	-
Bonds or Notes	-
Carryover Funds	-
State Aids	-
Other	-
Total	-

This is a new asset or it replaces an existing asset (highlight):

New
 Replacement

Future Cost to Complete this Project (Please Describe):

Road construction costs typically increase at or above inflation so delaying projects will cost more along with additional deterioration of the road base that may also increase the cost of the project.

Project Scope and Description:

Pulverizae and resurfacing the roadway with new pavement and shoulders.

**JEFFERSON COUNTY
PROJECT BUDGET-2027**

Project Title CTH P (US 18 - CTH E)

Priority # _____

Department Highway

Proposed 2027 Budget \$ 4,600,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	4,600,000
Land Purchase	-	Revenue	-
Construction	4,600,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cc	-	Other	-
Total	4,600,000	Total	4,600,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget Yes
(Highlight) No

Ongoing Expenses		Sources of Funds	
Permitting/licensir	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/sew)	-	Carryover Funds	-
Maintenance/sup	-	State Aids	-
Other costs (plea	-	Other	-
Total	-	Total	-

This is a new asset or it replaces an existing asset (highlight): New
 Replacement

Future Cost to Complete this Project (Please Describe):

Road construction costs typically increase at or above inflation so delaying projects will cost more along with additional deterioration of the road base that may also increase the cost of the project.

Project Scope and Description:

Pulverizing and resurfacing the roadway with new pavement and shoulders.

**JEFFERSON COUNTY
PROJECT BUDGET-2028**

Project Title CTH G (STH 89 - STH 19)

Priority # _____

Department Highway

Proposed 2028 Budget \$ 2,000,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	2,000,000
Land Purchase	-	Revenue	-
Construction	2,000,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cr	-	Other	-
Total	2,000,000	Total	2,000,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget Yes
(Highlight) No

Ongoing Expenses	Sources of Funds
Permitting/licensi	Levy
Insurance	Revenue
Fuel/Energy	Bonds or Notes
Utilities (water/se	Carryover Funds
Maintenance/sup	State Aids
Other costs (plea	Other
Total	Total

This is a new asset or it replaces an existing asset (highlight): New
 Replacement

Future Cost to Complete this Project (Please Describe):

Road construction costs typically increase at or above inflation so delaying projects will cost more along with additional deterioration of the road base that may also increase the cost of the project.

Project Scope and Description:

Pulverizing and resurfacing the roadway with new pavement and shoulders.

**JEFFERSON COUNTY
PROJECT BUDGET-2028**

Project Title CTH SC (US 16 - CTH CW)

Priority # _____

Department Highway

Proposed 2028 Budget \$ 900,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	900,000
Land Purchase	-	Revenue	-
Construction	900,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance C	-	Other	-
Total	900,000	Total	900,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget Yes
(Highlight) No

Ongoing Expenses		Sources of Funds	
Permitting/licens	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/se	-	Carryover Funds	-
Maintenance/sup	-	State Aids	-
Other costs (plea	-	Other	-
Total	-	Total	-

This is a new asset or it replaces an existing asset (highlight): New
 Replacement

Future Cost to Complete this Project (Please Describe):

Road construction costs typically increase at or above inflation so delaying projects will cost more along with additional deterioration of the road base that may also increase the cost of the project.

Project Scope and Description:

Pulverizing and resurfacing the roadway with new pavement and shoulders.

**JEFFERSON COUNTY
PROJECT BUDGET-2028**

Project Title CTH T (CTH Q - City of Watertown)

Priority # _____

Department Highway

Proposed 2028 Budget \$ 1,600,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	1,600,000
Land Purchase	-	Revenue	-
Construction	1,600,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
Total	1,600,000	Total	1,600,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget Yes
(Highlight) No

Ongoing Expenses		Sources of Funds	
Permitting/licensing/re:	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/sewer)	-	Carryover Funds	-
Maintenance/supplies/	-	State Aids	-
Other costs (please ex	-	Other	-
Total	-	Total	-

This is a new asset or it replaces an existing asset (highlight):

New
 Replacement

Future Cost to Complete this Project (Please Describe):

Road construction costs typically increase at or above inflation so delaying projects will cost more along with additional deterioration of the road base that may also increase the cost of the project.

Project Scope and Description:

Pulverizing and resurfacing the roadway with new pavement and shoulders.

**JEFFERSON COUNTY
PROJECT BUDGET-2029**

Project Title CTH B (Dane County - Waukesha County)

Priority # _____

Department Highway

Proposed 2029 Budget \$ 4,400,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	4,400,000
Land Purchase		Revenue	-
Construction	4,400,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
Total	4,400,000	Total	4,400,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget (Highlight) Yes
 No

Ongoing Expenses		Sources of Funds	
Permitting/licensing/reg	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/sewer)	-	Carryover Funds	-
Maintenance/supplies/p	-	State Aids	-
Other costs (please exp	-	Other	-
Total	-	Total	-

This is a new asset or it replaces an existing asset (highlight):

New
 Replacement

Future Cost to Complete this Project (Please Describe):

Road construction costs typically increase at or above inflation so delaying projects will cost more along with additional deterioration of the road base that may also increase the cost of the project.

Project Scope and Description:

Pulverizing and resurfacing the roadway with new pavement and shoulders.

**JEFFERSON COUNTY
PROJECT BUDGET-2030**

Project Title CTH Y STH 26 - CTH F) **Priority #** _____

Department Highway

Proposed 2030 Budget \$ 4,600,000

Please include all costs necessary to bring the asset into fully functioning capacity.

Project Cost		Sources of Funds	
Planning, Design & Engineering		Levy	4,600,000
Land Purchase		Revenue	-
Construction	4,600,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
Total	4,600,000	Total	4,600,000

Note: Project Cost and Sources of Funds should equal.

Ongoing Operating Costs (annual):

Included in operating budget Yes
(Highlight) No

Ongoing Expenses		Sources of Funds	
Permitting/licensing/re	-	Levy	-
Insurance	-	Revenue	-
Fuel/Energy	-	Bonds or Notes	-
Utilities (water/sewer)	-	Carryover Funds	-
Maintenance/supplies	-	State Aids	-
Other costs (please e)	-	Other	-
Total	-	Total	-

This is a new asset or it replaces an existing asset (highlight):

New
 Replacement

Future Cost to Complete this Project (Please Describe):

Road construction costs typically increase at or above inflation so delaying projects will cost more along with additional deterioration of the road base that may also increase the cost of the project.

Project Scope and Description:

Pulverizing and resurfacing the roadway with new pavement and shoulders.

Treasurer

DEPARTMENT MISSION

The County Treasurer is the custodian for all County bank and investment accounts as well as cash, check, and electronic receipts. The Treasurer is also responsible for the collection of all delinquent real estate taxes for the 27 municipal units within the County and serves as a resource for the local municipal clerks and treasurers within the County.

It is the mission of the Treasurer's office to maximize value from the custody of the County's funds and to administer the County's delinquent tax collections effectively, with objectivity and respect.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Minimize balances of delinquent taxes	Timely notification of delinquent taxes to taxpayers	Highly Regarded Quality of Life Goal 1	Ongoing
	Timely delivery of foreclosure list to the Finance Committee	Highly Regarded Quality of Life Goal 1	September 1 annually
	Assist taxpayers with payment arrangements according to County policy	Highly Regarded Quality of Life Goal 1	Ongoing
Implement cash receipting in Munis ERP system	Work with departments one on one to implement tailored cash receipting solutions	Transformative Government Goal 4	1st quarter 2025
Collaboration	We will encourage collaboration among departments, in our towns, cities, and municipalities and in our region	Transformative Government Goal 4	Ongoing
Property tax collection program for local municipality to use along with pet license	Assist with 25 of the 27 Municipality on the new program	Transformative Government Goal 4	Ongoing
Sweep Agreement with Bank	Getting additional protection on money and earning higher interest	Transformative Government Goal 2	Ongoing
Positive Pay Agreement with Bank	Is designed to reduce the likelihood that an unauthorized check or ACH will be paid against your account	Transformative Government Goal 2	Ongoing

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2023	2024 (Est)	2025 (Est)
Year-end balance of delinquent taxes	\$1,536,384	\$1,300,000	\$1,200,000
Investment income earned	\$3,033,302	\$2,700,000	\$1,700,000

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2024 and 2025 fiscal years are as follows:

- As the economy continues to grow, interest rates will decrease and as a result, the Treasurer's office, in cooperation with the County's Investment Committee, will endeavor to purchase the highest yielding instruments allowed by Wisconsin Statutes, but also following the safety provisions set forth by the County's Investment Policy by diversifying investments to protect the County from concentration risk.
- The more effective the Treasurer's office is at collections of delinquent taxes, the less revenue the County receives from delinquent tax interest and penalties. This is viewed as favorable because the County should not rely on interest and penalties from delinquent taxpayers facing hardships to balance its budget.

DEPARTMENT ORGANIZATIONAL CHART

Treasurer

Financial Summary

	2023 Actual	2024 Estimate	2024 Amended Budget	2025 Budget	Change from 2024 Amended Budget	
					\$	%
Revenues						
Taxes	281,757	235,000	235,000	215,000	(20,000)	-8.51%
Fines, Forfeitures & Penalties	109,705	15,000	15,000	32,600	17,600	117.33%
Public Charges	11,263	400	400	34,400	34,000	8500.00%
Intergovernmental Charges	-	-	-	-	-	-
Misc. Revenues	3,372,786	1,537,000	1,537,000	1,803,270	266,270	17.32%
Total Revenues	3,775,510	1,787,400	1,787,400	2,085,270	297,870	16.66%
Expenditures						
Personnel Expenses	192,433	211,757	211,757	207,452	(4,305)	-2.03%
Purchased Services	49,745	52,000	52,000	51,900	(100)	-0.19%
Operating Costs	25,434	39,741	39,741	37,023	(2,718)	-6.84%
Interdept. Charges	9,571	12,800	12,800	13,838	1,038	8.11%
Other Expenses	7,856	8,031	8,031	8,008	(23)	-0.29%
Capital Items	10,874	-	-	-	-	-
Total Expenditures	295,914	324,329	324,329	318,221	(6,108)	-1.88%
Property Taxes	1,071,271	1,463,071	1,463,071	1,767,049	303,978	20.78%
Addition to (Use of) Fund Balance	2,408,326	-	-	-	-	-

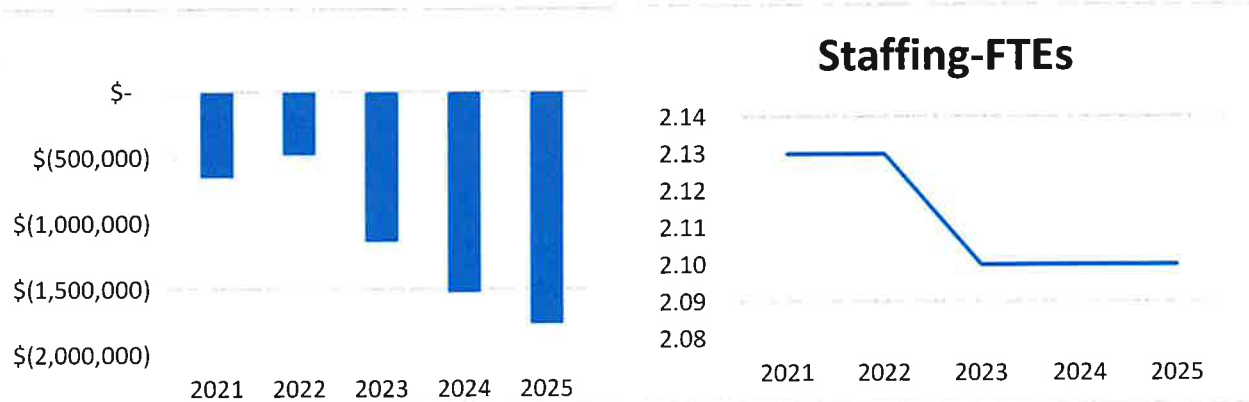
Summary Highlights:

The 2025 budget provides \$1,767,049 in tax levy savings, which is a \$303,978 increase in levy savings from the 2024 amended budget. Investment earnings have historically been budgeted very conservatively and the 2025 budget reflects a more realistic estimate of what we will truly earn.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Treasurer-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
13201 -County Treasurer								
REVENUES								
411100		General Property Taxes	(1,139,532)	(763,535)	(1,527,071)	(1,527,071)	(1,830,649)	-
411300		DNR Pilot	64,434	61,222	60,000	60,000	60,000	-
411500		Managed Forest	3,828	3,443	4,000	4,000	3,600	-
418100		Interest On Taxes	281,757	144,594	235,000	235,000	215,000	-
441030		Ag Use Conversion Penalty	109,705	2,782	15,000	15,000	32,600	-
451007		Treasurers Fees	350	203	400	400	400	-
481001		Interest & Dividends	2,693,949	1,563,690	1,500,000	1,500,000	1,800,269	-
481004		Fair Market Value Adjustment	678,836	68,484	-	-	-	-
486004		Miscellaneous Revenue	1	2,432	-	-	-	-
REVENUES TOTAL			2,693,327	1,083,313	287,329	287,329	281,221	-
EXPENDITURES								
511110		Salary-Permanent Regular	82,912	42,172	84,344	84,344	92,186	-
511210		Wages-Regular	56,813	37,390	64,861	64,861	58,699	-
511220		Wages-Overtime	13	-	67	67	36	-
511330		Wages-Longevity Pay	-	-	201	201	-	-
SALARIES TOTAL			139,738	79,562	149,474	149,474	150,921	-
512141		Social Security	9,893	5,435	10,630	10,630	10,146	-
512142		Retirement (Employer)	9,293	5,366	10,400	10,400	10,239	-
512144		Health Insurance	30,729	16,969	37,376	37,376	31,107	-
512145		Life Insurance	13	11	9	9	21	-
512151		HSA Contribution	-	-	1,551	1,551	2,700	-
512153		HRA Contribution	973	493	-	-	-	-
512173		Dental Insurance	1,792	1,330	2,318	2,318	2,318	-
FRINGE TOTAL			52,695	29,604	62,284	62,284	56,531	-
TOTAL SALARIES AND FRINGES			192,433	109,166	211,757	211,757	207,452	-
521232		Investment Advisor Fees	47,050	23,329	40,000	40,000	40,000	-
531303		Computer Equipmt & Software	-	108	2,000	2,000	-	-
531311		Postage & Box Rent	7,391	2,013	7,000	7,000	7,000	-
531312		Office Supplies	732	682	2,901	2,901	2,000	-
531313		Printing & Duplicating	6	-	100	100	100	-
531314		Small Items Of Equipment	898	-	300	300	300	-
531321		Publication Of Legal Notice	-	2,526	3,000	3,000	3,000	-
531324		Membership Dues	100	172	100	100	100	-
531326		Advertising	248	-	500	500	500	-
532325		Registration	-	305	1,000	1,000	1,115	-
532332		Mileage	58	364	250	250	358	-
532335		Meals	12	39	40	40	50	-
532336		Lodging	-	98	1,950	1,950	1,800	-
533225		Telephone & Fax	-	-	100	100	100	-
535242		Maintain Machinery & Equip	547	136	500	500	500	-
571004		IP Telephony Allocation	507	241	482	482	510	-
571005		Duplicating Allocation	6	12	23	23	4	-
571009		MIS PC Group Allocation	7,370	5,177	10,353	10,353	11,530	-
571010		MIS Systems Grp Alloc(ISIS)	1,688	971	1,942	1,942	1,794	-
591519		Other Insurance	1,388	704	1,531	1,531	1,508	-
593256		Bank Charges	1,375	548	1,500	1,500	1,500	-
OPERATING EXPENDITURES			69,376	37,423	75,572	75,572	73,769	-
594810		Capital Equipment	10,874	-	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			10,874	-	-	-	-	-
EXPENDITURES TOTAL			272,683	146,588	287,329	287,329	281,221	-
REVENUES			2,693,327	1,083,313	287,329	287,329	281,221	-
EXPENDITURES			272,683	146,588	287,329	287,329	281,221	-
TOTAL BUSINESS UNIT-13201 -County Treasurer			(2,420,644)	(936,725)	0	0	-	-

13202 -Tax Deed Expense

REVENUES								
451030		Foreclosure Reimbursement	10,852	3,306	-	-	34,000	-
482002		Rent Of County Property	-	-	3,000	3,000	3,000	-

Treasurer-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
483005		Gain/Loss-Sale Forclosed Prpty	-	11,600	34,000	34,000	-	-
REVENUES TOTAL			10,852	14,906	37,000	37,000	37,000	-
EXPENDITURES								
521212		Legal	27	10	-	-	30	-
521219		Other Professional Serv	370	-	-	-	-	-
521255		Paper Service	523	900	1,000	1,000	1,000	-
521273		Title Search	1,775	1,235	7,000	7,000	6,870	-
529299		Purchase Care & Services	-	-	4,000	4,000	4,000	-
531311		Postage & Box Rent	87	617	600	600	700	-
531313		Printing & Duplicating	-	-	400	400	400	-
531321		Publication Of Legal Notice	15,355	-	16,000	16,000	16,000	-
531326		Advertising	-	-	3,000	3,000	3,000	-
593742		Uncollected Taxes	5,093	162	5,000	5,000	5,000	-
OPERATING EXPENDITURES			23,230	2,924	37,000	37,000	37,000	-
EXPENDITURES TOTAL			23,230	2,924	37,000	37,000	37,000	-
REVENUES			10,852	14,906	37,000	37,000	37,000	-
EXPENDITURES			23,230	2,924	37,000	37,000	37,000	-
TOTAL BUSINESS UNIT-13202 -Tax Deed Expense			12,378	(11,983)	-	-	-	-
13203 -Plat Books								
REVENUES								
451010		Sale Of Maps & Plat Books	61	-	-	-	-	-
REVENUES TOTAL			61	-	-	-	-	-
REVENUES			61	-	-	-	-	-
TOTAL BUSINESS UNIT-13203 -Plat Books			61	-	-	-	-	-
REVENUES			2,704,240	1,098,219	324,329	324,329	318,221	-
EXPENDITURES			295,914	149,512	324,329	324,329	318,221	-
TOTAL Treasurer DEPARTMENT			(2,408,326)	(948,707)	0	0	-	-

Court Support Services

DEPARTMENT MISSION

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

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

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

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Establish a judicial rotation system to maximize efficiency and time to disposition.	Focus on creating, establishing and maintaining a judicial rotation system with 4 judges for an equal division of caseload and coordination with other stakeholders to allow for efficient scheduling of cases.	Transformative Government Objective 1.4	Ongoing/annually
Maintain compliance with statutory obligations, Supreme Court Rules (SCR) and Local Court Rules relating to the administration and management of cases.	These rules require Courts to hear cases timely. The establishment and routine review of local court rules allows for the courts to maintain efficiency through the development of policies and procedures for case management.	Transformative Government Objective 1.4 and 4.2	Ongoing/annually
Establish a management system for judicial support staff, including the development and implementation of policies and procedures.	Reclassification of one judicial assistant to a managerial/lead role.	Transformative Government Objective 2.2	January 1, 2025
E-filing within Register in Probate Office-evaluate current policies and procedures for improvements and efficiency.	Pursuant to Wis. Stats. 801.18, there is mandatory e-filing with all case types administered by the Register in Probate Office.	Transformative Government Objectives 1.2	Ongoing/annually
Efficient administration of case management to ensure compliance with statutory time lines for case.	Wis. Stats. set forth specific timelines for administration of cases managed by the Register in Probate Office. Compliance with the statutory requirements for time for hearing is required for the court to proceed.	Transformative Government Objectives 1.2 and 1.4	Ongoing/annually
	Timely, accurately and efficiently process orders and report to other agencies as required.		

Provide professional development opportunities for each support staff and commissioners.	Each Judicial Assistant, Deputy Juvenile Court Clerk, Deputy Register in Probate, Commissioner Legal Assistant, Commissioner, Family Court Evaluator and Mediator are provided professional development training each year.	Transformative Government Objectives 1.2 and 1.4	Ongoing/Annually
Family Court Services	Establish, review and implement new policies and procedures to increase efficiencies and thoroughness in providing mediation and legal custody and physical placement evaluations.	Transformative Government Objective 1.4	Ongoing/Annually
Review and Establish Ongoing Budget Needs for Courts/FCS/RIP	Identify and review all current expenditures to ensure cost-effectiveness and to save money	Transformative Government Objective 2.1 and 2.4	Ongoing/Annually
Management of contract GAL reimbursements	Establish a process to monitor and track GAL billing for efficient and timely collections	Transformative Government Objective 2.1	Ongoing/annually
Management of Executime system to maximize staffing	Accurate and timely processing of staff time and time-off requests	Transformative Government Objective 1.1, 1.2 and 1.4	Ongoing/annually
For the judiciary and commissioners' adjustments in calendaring for non-English speaking participants	In the past 5 years, there has been a 130% increase in non-English speaking hearings. The judicial assistants and commissioner assistant will review current policies and procedures to ensure efficiency and timeliness to disposition, including coordination of interpreter schedules and hearing to reduce expense.	Transformative Government Objective 1.4, 2.1 and 2.4	Ongoing/annually

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2022	2023	2024 (est)
Commissioner Hearings held	5124 hearings	5133 hearings	5865 hearings
Hearings held requiring Spanish Interpreter	1102 hearings	1301 hearings	1890 hearings
Family Court Services Mediation	135 cases	173 cases	162 cases
Family Court Services-Legal Custody and Physical Placement Studies	21 cases	22 cases	30 cases
Mental Commitments (Chp. 51)	90 new cases 36 extensions hearings	87 new cases 41 extension hearings	100 new cases 31 extension hearings
Adult Guardianship Cases	66 new cases/ 132 protective placement review hearing/604 annual reports	45 new cases 133 protective placement review hearing/593 annual reports	51 new cases 152 protective placement review hearing/583 annual reports

Juvenile Cases (Child in Need of Protection and Services; Delinquency, Guardianship; Termination of Parental Rights)	120 new cases	117 new cases	110 new cases
Probate Cases	190 new cases	154 new cases	186 new cases

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

- Preparing for judicial rotation in 2025.
- Work with County Administrator and Presiding Judge in accomplishing a judicial scheduling system in coordination with the need for appointed attorneys and interpreters.
- Work with the Chiefs of Police Association on implementing a manageable scheduling system to maximize efficiency and timely disposition.
- Work with staff in training on newly assigned tasks assigned to this Department.
- Development of a cooperative and collaborative relationship with Clerk of Courts in the administration of collections post-judgment.
- Maintain compliance with Supreme Court Rules and ensure all new staff is trained.
- Continued monitoring and revision of expenses necessary to operate this Department.

DEPARTMENT ORGANIZATIONAL CHART

Court Support Services

Financial Summary

	2023 Actual	2024 Estimate	2024 Amended Budget	2025 Budget	Change from 2024 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	143,392	100,500	100,500	122,000	21,500	21.39%
Public Charges	339,433	452,900	452,900	409,600	(43,300)	-9.56%
Other Financing Sources	-	13,347	13,347	-	(13,347)	-100.00%
Total Revenues	482,825	566,747	566,747	531,600	(21,800)	-3.85%
Expenditures						
Personnel Expenses	1,034,557	1,341,352	1,341,352	1,241,212	(100,140)	-7.47%
Purchased Services	312,303	405,000	405,000	373,100	(31,900)	-7.88%
Operating Costs	42,437	40,848	40,849	46,210	5,361	13.13%
Interdept. Charges	22,645	15,389	15,389	15,702	313	2.03%
Other Expenses	7,825	8,631	8,631	9,705	1,074	12.44%
Capital Items	-	-	10,000	-	(10,000)	-100.00%
Total Expenditures	1,419,767	1,811,220	1,821,221	1,685,929	(135,292)	-7.43%
Property Taxes	1,036,616	1,254,474	1,254,474	1,154,329	(100,145)	-7.98%
Addition to (Use of) Fund Balance	99,674	10,000	-	-		

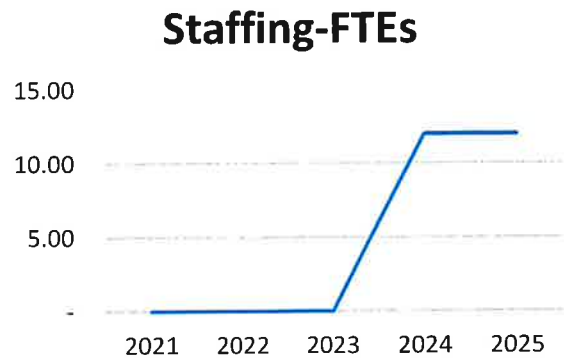
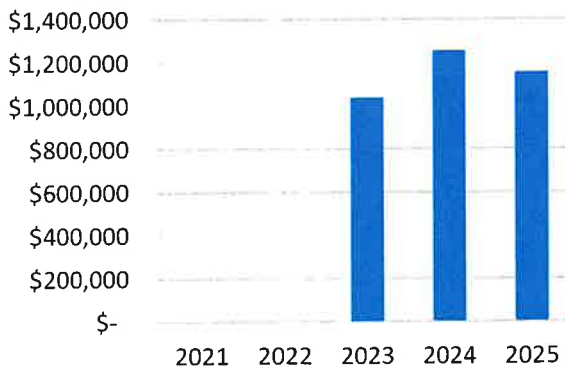
Summary Highlights:

The 2025 budget provides \$1,154,329 in tax levy, which is a \$100,145 decrease in levy from the 2024 amended budget. This is primarily due to a decrease in public charges related to reimbursement for court appointed attorneys.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Court Support Services-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
11402 -Judicial Support								
REVENUES								
411100		General Property Taxes	473,102	235,349	470,698	470,698	477,183	-
699999		Budgetary Fund Balance	-	-	10,000	10,000	-	-
REVENUES TOTAL			473,102	235,349	480,698	480,698	477,183	-
EXPENDITURES								
511110		Salary-Permanent Regular	26,851	26,317	54,786	54,786	55,604	-
511210		Wages-Regular	233,106	108,580	241,951	241,951	252,440	-
511220		Wages-Overtime	14,932	67	7,616	7,616	6,560	-
511330		Wages-Longevity Pay	791	-	821	821	993	-
SALARIES TOTAL			275,680	134,963	305,174	305,174	315,596	-
512141		Social Security	19,464	9,226	21,835	21,835	21,108	-
512142		Retirement (Employer)	18,517	9,312	21,667	21,667	21,934	-
512144		Health Insurance	86,693	40,656	91,315	91,315	82,952	-
512145		Life Insurance	101	68	89	89	152	-
512151		HSA Contribution	-	-	3,876	3,876	7,200	-
512173		Dental Insurance	3,286	2,255	4,380	4,380	4,968	-
FRINGE TOTAL			128,059	61,517	143,163	143,163	138,314	-
TOTAL SALARIES AND FRINGES			403,740	196,480	448,337	448,337	453,911	-
531243		Furniture & Furnishings	784	-	-	-	-	-
531303		Computer Equipmt & Software	556	-	-	-	-	-
531312		Office Supplies	3,466	1,029	4,000	4,000	4,500	-
531313		Printing & Duplicating	-	247	250	250	400	-
531323		Subscriptions-Tax & Law	7,118	3,809	7,500	7,500	7,500	-
531326		Advertising	-	-	100	100	100	-
531348		Educational Supplies	287	-	-	-	-	-
533225		Telephone & Fax	545	354	400	400	750	-
571004		IP Telephony Allocation	4,059	1,868	3,735	3,735	3,954	-
571010		MIS Systems Grp Alloc (ISIS)	2,813	1,618	3,236	3,236	2,989	-
591519		Other Insurance	2,847	1,438	3,140	3,140	3,079	-
OPERATING EXPENDITURES			22,475	10,363	22,361	22,361	23,272	-
594810		Capital Equipment	-	-	-	10,000	-	-
CAPITAL OUTLAY EXPENDITURES			-	-	-	10,000	-	-
EXPENDITURES TOTAL			426,214	206,843	470,698	480,698	477,183	-
REVENUES			473,102	235,349	480,698	480,698	477,183	-
EXPENDITURES			426,214	206,843	470,698	480,698	477,183	-
TOTAL BUSINESS UNIT-11402 -Judicial Support			(46,887)	(28,506)	(10,000)	0	0	-

11403 -Courts Reimbursements

REVENUES								
411100		General Property Taxes	(69,700)	(50,250)	(100,500)	(100,500)	(57,400)	-
421001		State Aid	112,103	-	100,500	100,500	122,000	-
451427		Courts Reimbursement-Other	13,887	-	-	-	-	-
REVENUES TOTAL			56,290	(50,250)	-	-	64,600	-
REVENUES			56,290	(50,250)	-	-	64,600	-
TOTAL BUSINESS UNIT-11403 -Courts Reimbursements			56,290	(50,250)	-	-	64,600	-

114030 -COC-GAL Indigent Contract

EXPENDITURES								
521212		ContractAtty/GAL-Non Criminal	51	-	-	-	-	-
521212	14001	Legal	-	-	3,500	3,500	-	-
521212	14002	Legal	50,836	27,000	60,000	60,000	54,000	-
521212	14003	Legal	200,709	97,148	230,000	230,000	201,600	-
521212	14004	Legal	-	-	2,500	2,500	-	-
521212	14008	Legal	26,818	39,758	50,000	50,000	85,000	-

Court Support Services-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
521212	14009	Legal	-	-	10,000	10,000	-	-
		OPERATING EXPENDITURES	278,414	163,906	356,000	356,000	340,600	-
		EXPENDITURES TOTAL	278,414	163,906	356,000	356,000	340,600	-
		EXPENDITURES	278,414	163,906	356,000	356,000	340,600	-
TOTAL BUSINESS UNIT-114030 -COC-GAL Indigent Contr			278,414	163,906	356,000	356,000	340,600	-

114031 -COC-GAL Indigent Non-Contract

REVENUES

451427		GAL-FA/PA NonJuv/Probate	114,149	47,048	175,000	175,000	145,000	-
451427	14001	Courts Reimbursement-GALCJ	19,499	14,434	30,000	30,000	30,000	-
451427	14002	Courts Reimbursement-GALMG	1,398	8,176	20,000	20,000	20,000	-
451427	14003	Courts Reimbursement-GALFA	1,888	6,797	7,000	7,000	7,000	-
451427	14004	Courts Reimbursement-GALP	1,261	3,282	1,500	1,500	1,500	-

REVENUES TOTAL

138,195	79,737	233,500	233,500	203,500	-
----------------	---------------	----------------	----------------	----------------	----------

EXPENDITURES

521212		NonContract GAL-NonCriminal	4,323	1,156	10,000	10,000	6,000	-
		OPERATING EXPENDITURES	4,323	1,156	10,000	10,000	6,000	-

EXPENDITURES TOTAL

4,323	1,156	10,000	10,000	6,000	-
--------------	--------------	---------------	---------------	--------------	----------

REVENUES

138,195	79,737	233,500	233,500	203,500	-
----------------	---------------	----------------	----------------	----------------	----------

EXPENDITURES

4,323	1,156	10,000	10,000	6,000	-
--------------	--------------	---------------	---------------	--------------	----------

TOTAL BUSINESS UNIT-114031 -COC-GAL Indigent Non-C			(133,872)	(78,581)	(223,500)	(223,500)	(197,500)	-
---	--	--	------------------	-----------------	------------------	------------------	------------------	----------

114032 -COC-Adversary Counsel

REVENUES

451427		Atty-NonCriminal Reimb	4,905	805	20,000	20,000	3,000	-
--------	--	------------------------	-------	-----	--------	--------	-------	---

REVENUES TOTAL

4,905	805	20,000	20,000	3,000	-
--------------	------------	---------------	---------------	--------------	----------

EXPENDITURES

521212		NonContractAtty-NonCriminal	375	1,598	10,000	10,000	4,000	-
		OPERATING EXPENDITURES	375	1,598	10,000	10,000	4,000	-

EXPENDITURES TOTAL

375	1,598	10,000	10,000	4,000	-
------------	--------------	---------------	---------------	--------------	----------

REVENUES

4,905	805	20,000	20,000	3,000	-
--------------	------------	---------------	---------------	--------------	----------

EXPENDITURES

375	1,598	10,000	10,000	4,000	-
------------	--------------	---------------	---------------	--------------	----------

TOTAL BUSINESS UNIT-114032 -COC-Adversary Counsel			(4,530)	793	(10,000)	(10,000)	1,000	-
--	--	--	----------------	------------	-----------------	-----------------	--------------	----------

114033 -COC-Criminal Counsel

REVENUES

451427		Atty-CF/CM Reimb	74,896	31,614	90,000	90,000	95,000	-
--------	--	------------------	--------	--------	--------	--------	--------	---

REVENUES TOTAL

74,896	31,614	90,000	90,000	95,000	-
---------------	---------------	---------------	---------------	---------------	----------

EXPENDITURES

521212		NonContractAtty-CF/CM	18,268	6,819	15,000	15,000	15,000	-
		OPERATING EXPENDITURES	18,268	6,819	15,000	15,000	15,000	-

EXPENDITURES TOTAL

18,268	6,819	15,000	15,000	15,000	-
---------------	--------------	---------------	---------------	---------------	----------

REVENUES

74,896	31,614	90,000	90,000	95,000	-
---------------	---------------	---------------	---------------	---------------	----------

EXPENDITURES

18,268	6,819	15,000	15,000	15,000	-
---------------	--------------	---------------	---------------	---------------	----------

TOTAL BUSINESS UNIT-114033 -COC-Criminal Counsel			(56,627)	(24,795)	(75,000)	(75,000)	(80,000)	-
---	--	--	-----------------	-----------------	-----------------	-----------------	-----------------	----------

114034 -COC-Traffic Counsel

Court Support Services-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
REVENUES								
451427		Atty-CT/TR Reimb	-	132	3,000	3,000	1,500	-
REVENUES TOTAL			-	132	3,000	3,000	1,500	-
EXPENDITURES								
521212		NonContractAtty-CT/TR	3,830	894	3,000	3,000	2,000	-
		OPERATING EXPENDITURES	3,830	894	3,000	3,000	2,000	-
EXPENDITURES TOTAL			3,830	894	3,000	3,000	2,000	-
REVENUES			-	132	3,000	3,000	1,500	-
EXPENDITURES			3,830	894	3,000	3,000	2,000	-
TOTAL BUSINESS UNIT-114034 -COC-Traffic Counsel			3,830	762	-	-	500	-
11404 -Commissioner								
REVENUES								
411100		General Property Taxes	321,254	256,262	512,524	512,524	359,890	-
421014		State Aid Wages Allocation	31,289	17,791	-	-	-	-
699999		Budgetary Fund Balance	-	-	2,335	2,335	-	-
REVENUES TOTAL			352,542	274,054	514,859	514,859	359,890	-
EXPENDITURES								
511110		Salary-Permanent Regular	157,633	93,451	186,999	186,999	201,131	-
511210		Wages-Regular	56,344	29,911	165,532	165,532	63,268	-
511220		Wages-Overtime	570	-	662	662	447	-
SALARIES TOTAL			214,547	123,361	353,192	353,192	264,845	-
512141		Social Security	15,754	9,089	26,333	26,333	19,559	-
512142		Retirement (Employer)	14,357	8,512	17,496	17,496	18,407	-
512144		Health Insurance	36,396	16,169	44,596	44,596	29,193	-
512145		Life Insurance	44	27	46	46	50	-
512151		HSA Contribution	-	-	1,938	1,938	2,650	-
512153		HRA Contribution	901	-	-	-	-	-
512173		Dental Insurance	1,929	1,380	2,760	2,760	2,760	-
FRINGE TOTAL			69,381	35,176	93,169	93,169	72,619	-
TOTAL SALARIES AND FRINGES			283,928	158,538	446,361	446,361	337,464	-
531243		Furniture & Furnishings	69	-	-	-	-	-
531301		Office Equipment	-	-	2,335	2,335	-	-
531303		Computer Equipmt & Software	-	-	-	-	1,500	-
531311		Postage & Box Rent	3,133	1,849	3,300	3,300	3,800	-
531312		Office Supplies	1,165	703	1,000	1,000	2,000	-
531313		Printing & Duplicating	-	806	300	300	1,200	-
531323		Subscriptions-Tax & Law	1,803	1,954	3,000	3,000	3,800	-
531324		Membership Dues	1,266	1,672	2,000	2,000	1,800	-
531326		Advertising	162	-	100	100	100	-
531348		Educational Supplies	855	-	-	-	-	-
532325		Registration	206	-	200	200	550	-
532332		Mileage	-	-	250	250	250	-
532335		Meals	-	58	100	100	100	-
532336		Lodging	-	-	-	-	300	-
533225		Telephone & Fax	610	153	800	800	100	-
535242		Maintain Machinery & Equip	2,121	149	1,800	1,800	350	-
571004		IP Telephony Allocation	507	422	843	843	893	-
571009		MIS PC Group Allocation	4,212	-	-	-	-	-
571010		MIS Systems Grp Alloc(ISIS)	2,009	1,156	2,312	2,312	2,119	-
591519		Other Insurance	2,410	1,664	2,658	2,658	3,564	-
OPERATING EXPENDITURES			20,529	10,586	20,998	20,998	22,426	-
EXPENDITURES TOTAL			304,457	169,124	467,359	467,359	359,890	-
REVENUES			352,542	274,054	514,859	514,859	359,890	-
EXPENDITURES			304,457	169,124	467,359	467,359	359,890	-
TOTAL BUSINESS UNIT-11404 -Commissioner			(48,085)	(104,930)	(47,500)	(47,500)	-	-

Court Support Services-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
11405 -Family Court Services								
REVENUES								
411100		General Property Taxes	153,239	88,589	177,178	177,178	310,346	-
451017		Mediation Fee	31,734	13,560	27,000	27,000	(27,000)	-
451018		Custody Studies	20,414	11,531	30,000	30,000	(30,000)	-
451025		Family Marriage Counseling	8,630	3,640	7,500	7,500	(7,500)	-
451412		Post Judgment Filing Fees	8,215	3,410	9,000	9,000	(9,000)	-
699999		Budgetary Fund Balance	-	-	350	350	-	-
REVENUES TOTAL			222,233	120,730	251,028	251,028	236,846	-
EXPENDITURES								
511110		Salary-Permanent Regular	68,769	34,722	72,920	72,920	78,018	-
512120		Wages-Regular	84,238	45,125	92,086	92,086	98,508	-
SALARIES TOTAL			153,006	79,848	165,006	165,006	174,526	-
512141		Social Security	11,129	6,013	12,118	12,118	12,923	-
512142		Retirement (Employer)	9,216	4,850	10,263	10,263	10,639	-
512144		Health Insurance	49,270	11,493	46,720	46,720	20,738	-
512145		Life Insurance	27	17	24	24	29	-
512151		HSA Contribution	-	-	1,938	1,938	1,800	-
512153		HRA Contribution	-	2,246	-	-	-	-
512173		Dental Insurance	1,849	1,104	2,208	2,208	2,208	-
FRINGE TOTAL			71,491	25,724	73,271	73,271	48,336	-
TOTAL SALARIES AND FRINGES			224,498	105,572	238,277	238,277	222,862	-
521219		Other Professional Serv	-	-	1,500	1,500	1,500	-
521296		Computer Support	1,247	1,247	1,500	1,500	1,500	-
531243		Furniture & Furnishings	51	-	-	-	-	-
531277		Collateral Record Charges	74	13	300	300	150	-
531301		Office Equipment	48	-	350	350	300	-
531311		Postage & Box Rent	1,143	575	750	750	1,200	-
531312		Office Supplies	2,629	659	750	750	1,000	-
531313		Printing & Duplicating	164	-	-	-	850	-
531324		Membership Dues	-	155	350	350	350	-
531326		Advertising	-	-	100	100	100	-
532325		Registration	1,012	-	1,152	1,152	1,200	-
532332		Mileage	821	320	700	700	700	-
532335		Meals	39	-	100	100	100	-
532336		Lodging	258	744	300	300	300	-
533225		Telephone & Fax	2	-	50	50	50	-
535242		Maintain Machinery & Equip	2,890	356	500	500	500	-
571004		IP Telephony Allocation	507	180	361	361	383	-
571009		MIS PC Group Allocation	4,212	-	-	-	-	-
571010		MIS Systems Grp Alloc(ISIS)	1,969	1,133	2,266	2,266	2,136	-
591519		Other Insurance	1,561	778	1,722	1,722	1,665	-
OPERATING EXPENDITURES			18,628	6,160	12,751	12,751	13,984	-
EXPENDITURES TOTAL			243,125	111,731	251,028	251,028	236,846	-
REVENUES			222,233	120,730	251,028	251,028	236,846	-
EXPENDITURES			243,125	111,731	251,028	251,028	236,846	-
TOTAL BUSINESS UNIT-11405 -Family Court Services			20,893	(8,999)	-	-	(0)	-

11408 -Register in Probate

REVENUES								
411100		General Property Taxes	158,721	97,287	194,573	194,573	211,310	-
451403		Circuit Court Costs	2,270	1,011	2,000	2,000	2,200	-
451407		Filing Fees Due Co Probate	35,694	19,822	30,000	30,000	30,000	-
451408		Other Fees Due Co Probate	164	250	500	500	500	-
451428		Claim Against Estate Filing	429	168	400	400	400	-
699999		Budgetary Fund Balance	-	-	662	662	-	-
REVENUES TOTAL			197,278	118,538	228,135	228,135	244,410	-
EXPENDITURES								

Court Support Services-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
511210		Wages-Regular	81,329	72,459	137,664	137,664	162,163	-
511220		Wages-Overtime	387	-	675	675	6,990	-
511240		Wages-Temporary	2,721	84	-	-	-	-
511330		Wages-Longevity Pay	-	-	-	-	216	-
		SALARIES TOTAL	84,437	72,542	138,339	138,339	169,369	-
512141		Social Security	6,294	5,405	10,287	10,287	12,334	-
512142		Retirement (Employer)	5,560	5,000	9,822	9,822	11,771	-
512144		Health Insurance	25,148	15,807	46,720	46,720	29,193	-
512145		Life Insurance	27	22	31	31	38	-
512151		HSA Contribution	-	-	969	969	2,650	-
512173		Dental Insurance	925	770	2,208	2,208	1,620	-
		FRINGE TOTAL	37,954	27,004	70,037	70,037	57,607	-
		TOTAL SALARIES AND FRINGES	122,391	99,546	208,376	208,376	226,976	-
521219		Other Professional Serv	1,375	-	5,000	5,000	2,500	-
521251		Transcripts	26	-	-	-	-	-
529160		Interpreter Fee	4,447	1,349	3,000	3,000	-	-
531301		Office Equipment	-	-	662	662	500	-
531311		Postage & Box Rent	5,466	3,401	5,000	5,000	6,000	-
531312		Office Supplies	769	846	500	500	1,000	-
531313		Printing & Duplicating	338	949	500	500	1,200	-
531323		Subscriptions-Tax & Law	1,803	151	-	-	260	-
531324		Membership Dues	195	320	150	150	550	-
531326		Advertising	350	-	400	400	100	-
531348		Educational Supplies	84	352	500	500	150	-
532325		Registration	-	-	-	-	300	-
532332		Mileage	-	-	100	100	100	-
533225		Telephone & Fax	152	37	200	200	150	-
571004		IP Telephony Allocation	381	180	361	361	383	-
571005		Duplicating Allocation	-	-	-	-	726	-
571010		MIS Systems Grp Alloc(ISIS)	1,977	1,137	2,275	2,275	2,119	-
591519		Other Insurance	1,007	652	1,111	1,111	1,396	-
		OPERATING EXPENDITURES	18,369	9,375	19,759	19,759	17,434	-
		EXPENDITURES TOTAL	140,760	108,921	228,135	228,135	244,410	-
		REVENUES	197,278	118,538	228,135	228,135	244,410	-
		EXPENDITURES	140,760	108,921	228,135	228,135	244,410	-
		TOTAL BUSINESS UNIT-11408 -Register in Probate	(56,518)	(9,616)	0	0	0	-
		REVENUES	1,519,440	810,707	1,821,221	1,821,221	1,685,929	-
		EXPENDITURES	1,419,766	770,992	1,811,221	1,821,221	1,685,929	-
		TOTAL Clerk of Courts DEPARTMENT	(99,675)	(39,716)	(10,000)	-	-	-