

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

Date: Wednesday, September 18, 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. Library Service
 - b. Register of Deeds
 - c. Administration
 - d. Clerk of Courts
 - e. Human Resources
 - f. Medical Examiner
 - g. Corporation Counsel
 - h. Human Services
 - i. UW Extension
 - j. Fair Park
 - k. Veterans Service
8. Set future meeting schedule, next meeting date, and possible agenda items
9. Adjourn

Next scheduled meetings: Thursday, September 19, 2024 Budget Meeting
 Tuesday, October 1, 2024 Regular Meeting
 Tuesday, November 5, 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.

Library

DEPARTMENT MISSION

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

DEPARTMENT GOALS

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

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

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

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

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

In 2023, the total circulation of physical library materials in Jefferson County increased nearly 2.4% from the previous year. A total of 850,410 physical items were checked out of the nine county libraries. Of those items, 178,684, which represents 21% of the total, were checked out by Jefferson County residents who live in municipalities without their own libraries. The proportion of circulation for those non-librarians typically mirrors their overall use of the libraries and has been consistent for many years. In 2022, the percentage of items check out by this group was 20.92%

In addition to physical items, libraries also circulate digital material. In 2023, digital circulations through Overdrive grew with a 4.8% increase from 2022 to 2023. A total of 133,859 digital items were checked out of County libraries. Residents who live in municipalities in Jefferson County without libraries represent 25.65% of Overdrive usage in 2023, with 34,336 digital items checked out to these residents. This ratio has been consistent and represents a higher ratio than for physical circulations.

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

	Output Measures		
	2022	2023	2024 (Est)
Percentage of library circulation of physical items to residents who live in Jefferson County municipalities without libraries	20.92%	21.01%	21%
Percentage of library circulation of digital items to residents who live in Jefferson County municipalities without libraries	25.68%	25.65%	25.6%

The majority of the County library budget request represents a direct reimbursement to County libraries for use by Jefferson County residents without their own libraries that occurred in the previous year. In 2021, the Jefferson County Library Service Board reviewed the *Plan for Jefferson County Library Services*

which includes the county funding formula. While the funding formula committee felt the current formula was generally solid, they determined the incorporation of digital circulations was important to provide a fairer reimbursement for services provided to Jefferson County residents living in non-librared communities. The updated plan includes reimbursement to libraries for both physical circulation and Overdrive digital circulation. Hoopla, a newer resource for digital materials, is also being offered and usage has grown. Hoopla usage is not currently included in the Jefferson County library funding formula, but a request may be made in future years to reimburse libraries for usage of all verifiable digital circulation of library materials.

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

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

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

These reimbursement payments to the libraries within Jefferson County total \$1,141,085—an increase of 10.42% from last year as a result of an increase in library operating expenditures of about nearly 10% and a slight increase in the percentage of non-librared usage of County libraries from 21.56% to 21.64%.

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

		2022 for 2024 Budget	2023 for 2025 Budget	\$ Change	% Change
Operating Expenditures at County Libraries (2 years prior)		\$4,794,339	\$5,272,438	\$478,099	9.97%
Percentage Share of Countywide Non- Librared circulation (2 years prior)	x	21.56%	21.64%	N/A	0.4%
County Library Portion of Budget Request		\$1,033,436	\$1,141,085	\$107,649	10.42%

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

The Dwight Foster Public Library will continue to be the resource library for Jefferson County in 2025, handling the administrative work for the County Library Service Board. There is \$700 requested in the budget for these services. This reimbursement level is consistent with the previous year and was increased by \$200 in 2024. The resource library reimbursement had been \$500 from 2018 to 2023.

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

Additionally, \$155,032 has been requested by adjacent county libraries for reimbursement for circulations made in 2023 to Jefferson County residents who live in areas without libraries. This represents a decrease of \$3,412 or 2.15% of the 2024 reimbursement request. State law requires counties in Wisconsin to reimburse libraries at 70% of each library's cost for non-librariated circulations to all adjacent counties. Paying libraries in adjacent counties allows citizens to receive library services across county lines and allows counties to leverage investments already in place by partially reimbursing existing libraries instead of building new ones making it a cost-effective way to deliver services. Of the \$155,032 total, \$87,631 is to reimburse the Oconomowoc Public Library for use in 2023 by a significant populace in eastern Jefferson County. The \$155,032 allocation represents payments to 36 libraries in five adjacent counties. It's important to note that payments coming to the Jefferson County libraries from adjacent counties for the last five years average about \$369,757 per year resulting in a positive Jefferson County position of approximately \$212,973 on an annual basis.

The total 2025 budget request for library services is \$1,298,317. This represents an overall increase of \$104,237 or 8.7% from last year. The county library service board remains committed to the principles of the formula which reimburses libraries based on actual costs and usage from the previous year.

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

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

Library

Financial Summary

	2023 Actual	2024 Estimate	2024 Amended Budget	2025 Budget	Change from 2024 Amended Budget	
					\$	%
Revenues						
Total Revenues	-	-	-	-	-	0.00%
Expenditures						
Personnel Expenses	910	1,500	1,500	1,500	-	-
Purchased Services	1,177,970	1,192,580	1,192,580	1,141,785	(50,795)	-4.26%
Operating Costs	72	-	-	-	-	-
Capital Items	-	-	-	-	-	-
Total Expenditures	1,178,952	1,194,080	1,194,080	1,143,285	(50,795)	-4.25%
Property Taxes	1,179,470	1,194,080	1,194,080	1,143,285	(50,795)	-4.25%
Addition to (Use of) Fund Balance	518	-	-	-	-	-

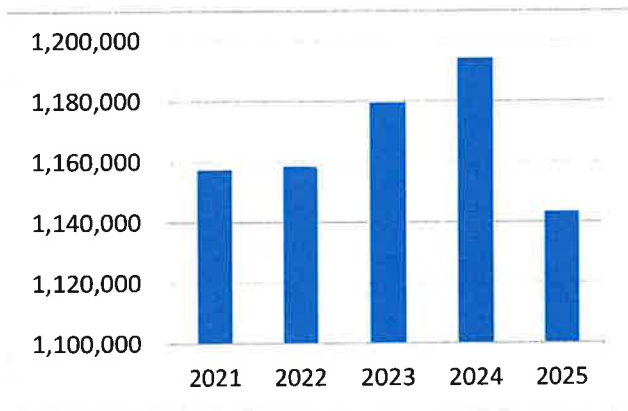
Summary Highlights:

The 2025 budget provides \$1,143,285 in tax levy, which is a \$50,795 decrease in levy from the 2024 amended budget. This is due to a decrease in library payment to the City of Waukesha.

Summary of Capital Items:

None.

Summary of Property Tax Levy



Library-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
12601 -County Libraries 43.12								
REVENUES								
411100		General Property Taxes	1,010,249	595,940	1,191,880	1,191,880	1,141,085	-
REVENUES TOTAL			1,010,249	595,940	1,191,880	1,191,880	1,141,085	-
REVENUES			1,010,249	595,940	1,191,880	1,191,880	1,141,085	-
TOTAL BUSINESS UNIT-12601 -County Libraries 43.12			1,010,249	595,940	1,191,880	1,191,880	1,141,085	-
12601111-Library Payment - Cambridge								
EXPENDITURES								
529400		Library Payment - Cambridge	105,100	100,100	100,100	100,100	95,100	-
		OPERATING EXPENDITURES	105,100	100,100	100,100	100,100	95,100	-
EXPENDITURES TOTAL			105,100	100,100	100,100	100,100	95,100	-
EXPENDITURES			105,100	100,100	100,100	100,100	95,100	-
TOTAL BUSINESS UNIT-12601111-Library Payment - Cam			105,100	100,100	100,100	100,100	95,100	-
12601141-Library Payment - Johnson Crk								
EXPENDITURES								
529400		Library Payment - Johnson Crk	67,352	63,984	63,984	63,984	60,785	-
		OPERATING EXPENDITURES	67,352	63,984	63,984	63,984	60,785	-
EXPENDITURES TOTAL			67,352	63,984	63,984	63,984	60,785	-
EXPENDITURES			67,352	63,984	63,984	63,984	60,785	-
TOTAL BUSINESS UNIT-12601141-Library Payment - John			67,352	63,984	63,984	63,984	60,785	-
12601171-Library Payment - Palmyra								
EXPENDITURES								
529400		Library Payment - Palmyra	46,882	52,059	52,059	52,059	104,414	-
		OPERATING EXPENDITURES	46,882	52,059	52,059	52,059	104,414	-
EXPENDITURES TOTAL			46,882	52,059	52,059	52,059	104,414	-
EXPENDITURES			46,882	52,059	52,059	52,059	104,414	-
TOTAL BUSINESS UNIT-12601171-Library Payment - Palm			46,882	52,059	52,059	52,059	104,414	-
12601226-Library Payment - Fort Atkinsn								
EXPENDITURES								
529400		Library Payment - Fort Atkinsn	276,720	282,746	282,746	282,746	298,147	-
		OPERATING EXPENDITURES	276,720	282,746	282,746	282,746	298,147	-
EXPENDITURES TOTAL			276,720	282,746	282,746	282,746	298,147	-
EXPENDITURES			276,720	282,746	282,746	282,746	298,147	-
TOTAL BUSINESS UNIT-12601226-Library Payment - Fort A			276,720	282,746	282,746	282,746	298,147	-
12601241-Library Payment - Jefferson								
EXPENDITURES								
529400		Library Payment - Jefferson	119,844	119,396	119,396	119,396	130,641	-
		OPERATING EXPENDITURES	119,844	119,396	119,396	119,396	130,641	-
EXPENDITURES TOTAL			119,844	119,396	119,396	119,396	130,641	-

Library-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES			119,844	119,396	119,396	119,396	130,641	-
TOTAL BUSINESS UNIT-12601241-Library Payment - Jefferson			119,844	119,396	119,396	119,396	130,641	-
12601246-Library Payment - Lake Mills								
EXPENDITURES								
529400		Library Payment - Lake Mills	114,195	117,093	117,093	117,093	120,844	-
		OPERATING EXPENDITURES	114,195	117,093	117,093	117,093	120,844	-
EXPENDITURES TOTAL			114,195	117,093	117,093	117,093	120,844	-
EXPENDITURES			114,195	117,093	117,093	117,093	120,844	-
TOTAL BUSINESS UNIT-12601246-Library Payment - Lake Mills			114,195	117,093	117,093	117,093	120,844	-
12601290-Library Payment - Waterloo								
EXPENDITURES								
529400		Library Payment - Waterloo	39,499	37,524	37,524	37,524	35,648	-
		OPERATING EXPENDITURES	39,499	37,524	37,524	37,524	35,648	-
EXPENDITURES TOTAL			39,499	37,524	37,524	37,524	35,648	-
EXPENDITURES			39,499	37,524	37,524	37,524	35,648	-
TOTAL BUSINESS UNIT-12601290-Library Payment - Waterloo			39,499	37,524	37,524	37,524	35,648	-
12601291-Library Payment - Watertown								
EXPENDITURES								
529400		Library Payment - Watertown	186,869	205,407	205,407	205,407	238,228	-
		OPERATING EXPENDITURES	186,869	205,407	205,407	205,407	238,228	-
EXPENDITURES TOTAL			186,869	205,407	205,407	205,407	238,228	-
EXPENDITURES			186,869	205,407	205,407	205,407	238,228	-
TOTAL BUSINESS UNIT-12601291-Library Payment - Watertown			186,869	205,407	205,407	205,407	238,228	-
12601292-Library Payment - Whitewater								
EXPENDITURES								
529400		Library Payment - Whitewater	53,788	55,127	55,127	55,127	57,278	-
		OPERATING EXPENDITURES	53,788	55,127	55,127	55,127	57,278	-
EXPENDITURES TOTAL			53,788	55,127	55,127	55,127	57,278	-
EXPENDITURES			53,788	55,127	55,127	55,127	57,278	-
TOTAL BUSINESS UNIT-12601292-Library Payment - Whitewater			53,788	55,127	55,127	55,127	57,278	-
12602 -Library Admin 43.60								
REVENUES								
411100		General Property Taxes	2,000	1,100	2,200	2,200	2,200	-
REVENUES TOTAL			2,000	1,100	2,200	2,200	2,200	-
EXPENDITURES								
512141		Social Security	65	20	-	-	-	-
		FRINGE TOTAL	65	20	-	-	-	-
514151		Per Diem	845	260	1,500	1,500	1,500	-
529401		Resource Library Payment	500	700	700	700	700	-

Library-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
532332		Mileage	72	31	-	-	-	-
		OPERATING EXPENDITURES	1,417	991	2,200	2,200	2,200	-
		EXPENDITURES TOTAL	1,482	1,011	2,200	2,200	2,200	-
		REVENUES	2,000	1,100	2,200	2,200	2,200	-
		EXPENDITURES	1,482	1,011	2,200	2,200	2,200	-
TOTAL BUSINESS UNIT-12602 -Library Admin 43.60			(518)	(89)	-	-	-	-

12603 -Adjacent Libraries 43.12

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

12603350-Library Payment - Dane County

EXPENDITURES								
529400		Library Payment - Dane County	16,894	14,426	14,414	14,414	-	-
		OPERATING EXPENDITURES	16,894	14,426	14,414	14,414	-	-
EXPENDITURES TOTAL			16,894	14,426	14,414	14,414	-	-
EXPENDITURES			16,894	14,426	14,414	14,414	-	-
TOTAL BUSINESS UNIT-12603350-Library Payment - Dane			16,894	14,426	14,414	14,414	-	-

12603351-Library Payment - Dodge County

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

12603352-Library Payment - Rock County

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

12603354-Library Payment - Waukesha Cty

EXPENDITURES								
529400		Library Payment - Waukesha Cty	138,229	132,767	132,767	132,767	-	-
		OPERATING EXPENDITURES	138,229	132,767	132,767	132,767	-	-
EXPENDITURES TOTAL			138,229	132,767	132,767	132,767	-	-
EXPENDITURES			138,229	132,767	132,767	132,767	-	-

Library-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
TOTAL BUSINESS UNIT-12603354-Library Payment - Wauk			138,229	132,767	132,767	132,767	-	-
		REVENUES	1,179,470	597,040	1,194,080	1,194,080	1,143,285	-
		EXPENDITURES	1,178,952	1,192,902	1,194,080	1,194,080	1,143,285	-
TOTAL Library DEPARTMENT			(518)	595,863	-	-	-	-

Register of Deeds

DEPARTMENT MISSION

The mission of the Jefferson County Register of Deeds Office is to permanently protect and provide access to Jefferson County's history and future – its land and its people.

DEPARTMENT GOALS

Desired Results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Implement employee training and succession plan.	Refine all programs and services offered by the Department mandated vs non.	Transformative Government Objective 2.2	Ongoing
	Partner with organizations and customers to educate both staff and business partners. PRIA, PRIA Local, WRDA, WLTA, WLIA, vendors	Intentional Economic Growth Objective 3.1 Objective 4.1	Ongoing
	Develop the tools necessary for prioritization.	Transformative Government Objective 1.3	Ongoing
	Explore opportunities to consolidate/collaborate.	Transformative Government Objective 4.2	Ongoing
	Promote employee professional development. PRIA Local & WRDA	Transformative Government Objective 1.2	Ongoing
Integrate Receipting System to ERP.	Work with IT to create an automated upload of daily receipts to Munis. Fidar Technologies	Transformative Government Objective 2.1	1 st quarter 2025
	Evaluate efficiency and effectiveness of program/service delivery.	Transformative Government Objective 1.3	Ongoing
Improve access to recorded documents for added revenue streams.	Back index additional documents, grantor/grantee/tract.	Intentional Economic Growth Objective 1.1 Objective 1.2	Ongoing
	Maintain and improve access to the County's Register of Deeds records.	Intentional Economic Growth Objective 1.4 Objective 2.2	Ongoing

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2023	2024(Est)	2025(Est)
Reviews, records, scans and maintains all documents related to real estate.	9,960	10,000	10,000
Registers, indexes, files vital records.	2,346	2,100	2,100
Makes and delivers certified and uncertified copies of vital records Revenue.	15,870	15,250	15,000
ROD Revenue (Gross Total).	\$1,688,348	\$1,867,122	\$1,750,000
Collects State Transfer Tax Revenues.	\$305,665	\$275,000	270,000
Collects Land Records Modernization Revenues.	\$87,183	\$80,000	\$80,000
Makes and delivers Real Estate Copies Revenue.	\$65,342	\$64,610	\$65,000
Online Laredo Revenue (subscriptions).	\$44,655	\$48,000	\$52,000
ROD Revenue to General Fund.	\$622,371	\$589,500	\$550,550
Percentage of Documents eRecorded.	70%	65%	65%
Budget Goals Met.	Yes	No	TBD
Back Indexing Real Estate.	40,004	30,000	20,000

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

2024 Achievements and goals for the 2025 fiscal year are as follows:

- Ongoing effort to work with other land departments to brainstorm opportunities for the future of Jefferson County’s land departments.
- Ongoing efforts to back index real estate records to bring additional value and revenue to online records while reducing the number of searchers utilizing our in-house resources such as computers, printers and staff time. We are fully indexed back to 1943, the goal is to back index all deeds and documents that affect real property.
- Offered the ability for staff to work from home when needed, this is a benefit I will continue to offer my staff on an as needed basis for personal or project related reasons.

As part of Jefferson County’s strategic plan, Intentional Economic Growth, object 1.4, and Transformative Government, Goal 4, I will continue to monitor state and federal legislation and actively participate on several different boards and committees I am proud to serve on:

- Wisconsin Counties Association Board of Directors as well as the WCA Audit committee
- Wisconsin Public Records Board
- Property Records Industry Association (PRIA) Co-chair Electronic & Governance Committee
- WRDA Legislative Committee
- WRDA Vital Records Committee
- Wisconsin Land Information Board of Directors

DEPARTMENT ORGANIZATIONAL CHART

Register of Deeds

Financial Summary

	2023 Actual	2024 Estimate	2024	2025	Change from 2024	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	301,861	330,000	330,000	275,000	(55,000)	-16.67%
Public Charges	315,601	325,649	325,649	324,100	(1,549)	-0.48%
Intergovernmental Charges	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenues	617,462	655,649	655,649	599,100	(56,549)	-8.62%
Expenditures						
Personnel Expenses	272,556	278,508	278,508	293,032	14,524	5.22%
Purchased Services	84,487	-	-	-	-	-
Operating Costs	70,984	84,525	84,525	73,976	(10,549)	-12.48%
Interdept. Charges	18,372	24,891	24,891	26,645	1,754	7.05%
Other Expenses	1,977	2,181	2,181	2,049	(132)	-6.05%
Capital Items	-	-	-	-	-	0.00%
Total Expenditures	448,375	390,105	390,105	395,702	5,597	1.43%
Property Taxes	(180,962)	(265,544)	(265,544)	(203,398)	62,146	-23.40%
Addition to (Use of) Fund Balance	11,875	-	-	-	-	-

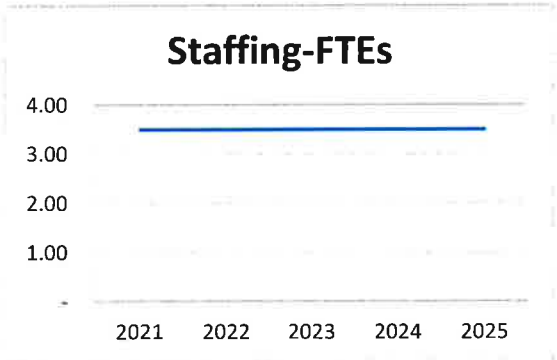
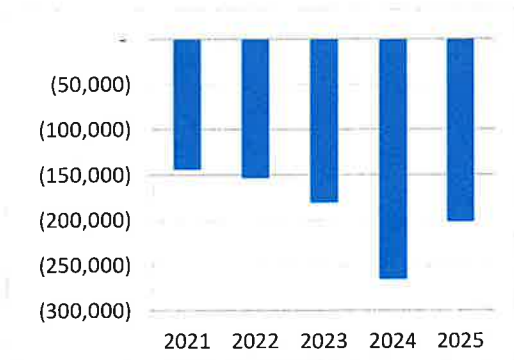
Summary Highlights:

The 2025 budget provides \$202,296 in tax levy savings, which is a \$63,248 decrease from the 2024 amended budget. High lending rates have driven down real estate transfer fees and recording fees, causing a decrease in levy savings.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Register Of Deeds-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
13001 -Register Of Deeds								
REVENUES								
411100		General Property Taxes	(180,962)	(132,772)	(265,544)	(265,544)	(203,398)	-
412300		RE Transfer Fee County Portion	301,861	133,565	330,000	330,000	275,000	-
451301		RE Recording/Filing Fees	149,239	74,431	180,000	180,000	150,000	-
451303		Copy Fees County Portion	64,734	31,258	60,000	60,000	65,000	-
451305		Laredo	44,756	22,395	32,949	32,949	52,000	-
451307		Document Review Fees	200	250	100	100	100	-
451309		Birth Funds County Portion	8,422	3,637	8,000	8,000	8,000	-
451310		Marriage Fund County Portion	7,605	3,284	6,500	6,500	7,000	-
451311		Death Fund County Portion	40,508	20,190	38,000	38,000	42,000	-
451316		Divorce Fund County Portion	137	67	100	100	-	-
REVENUES TOTAL			436,501	156,305	390,105	390,105	395,702	-
EXPENDITURES								
511110		Salary-Permanent Regular	82,912	42,172	84,344	84,344	92,186	-
511210		Wages-Regular	111,736	60,337	118,694	118,694	127,174	-
511220		Wages-Overtime	15	9	51	51	143	-
SALARIES TOTAL			194,662	102,518	203,089	203,089	219,503	-
512141		Social Security	14,242	7,380	14,989	14,989	15,537	-
512142		Retirement (Employer)	12,101	6,370	13,205	13,205	14,007	-
512144		Health Insurance	45,547	20,845	42,472	42,472	37,648	-
512145		Life Insurance	106	57	91	91	113	-
512146		Workers Compensation	2,583	-	-	-	-	-
512151		HSA Contribution	-	-	1,938	1,938	3,500	-
512153		HRA Contribution	1,034	696	-	-	-	-
512173		Dental Insurance	2,282	1,362	2,724	2,724	2,724	-
<bfringe b="" total<=""></bfringe>			77,894	36,710	75,419	75,419	73,530	-
TOTAL SALARIES AND FRINGES			272,556	139,228	278,508	278,508	293,032	-
521219		Other Professional Serv	84,487	-	-	-	-	-
531003		Notary Public Related	-	-	-	-	40	-
531303		Computer Equipmt & Software	6,857	10,201	10,000	10,000	-	-
531311		Postage & Box Rent	2,867	1,428	4,000	4,000	3,000	-
531312		Office Supplies	3,618	1,209	4,000	4,000	2,531	-
531313		Printing & Duplicating	55	121	1,000	1,000	200	-
531314		Small Items Of Equipment	276	24	1,000	1,000	456	-
531324		Membership Dues	270	197	270	270	270	-
532325		Registration	1,010	866	1,545	1,545	1,985	-
532332		Mileage	349	95	1,060	1,060	1,460	-
532335		Meals	18	25	140	140	140	-
532336		Lodging	1,785	1,788	2,810	2,810	3,250	-
532339		Other Travel & Tolls	414	36	800	800	-	-
533225		Telephone & Fax	152	37	-	-	-	-
535242		Maintain Machinery & Equip	53,312	51,186	57,900	57,900	60,644	-
571004		IP Telephony Allocation	761	422	843	843	638	-
571005		Duplicating Allocation	58	53	105	105	42	-
571009		MIS PC Group Allocation	14,740	10,353	20,706	20,706	23,061	-
571010		MIS Systems Grp Alloc(ISIS)	2,813	1,619	3,237	3,237	2,904	-
591519		Other Insurance	1,977	957	2,181	2,181	2,049	-
OPERATING EXPENDITURES			175,819	80,615	111,598	111,598	102,670	-
EXPENDITURES TOTAL			448,375	219,843	390,105	390,105	395,702	-
REVENUES			436,501	156,305	390,105	390,105	395,702	-
EXPENDITURES			448,375	219,843	390,105	390,105	395,702	-
TOTAL BUSINESS UNIT-13001 -Register Of Deeds			11,875	63,538	-	-	0	-
REVENUES			436,501	156,305	390,105	390,105	395,702	-
EXPENDITURES			448,375	219,843	390,105	390,105	395,702	-
TOTAL Register Of Deeds DEPARTMENT			11,875	63,538	-	-	0	-

Administration

DEPARTMENT MISSION

The mission of the Administration Department is to oversee the execution of the mission and vision of the County through the coordination and direct administrative and management functions of the County government. This includes the submission and execution of the annual budget, execution of the strategic plan and other planning documents, overseeing personnel actions, ensuring that every county ordinance and state or federal law is observed, enforced and administered, and providing policy recommendations and analysis to the County Board. The Administration Department also includes direct oversight of the Community Justice Collaboration Council (CJCC) and Treatment Courts Coordinator and their operations.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Implementation of strategic plan and comprehensive plan	Work with the Executive Committee and priority teams to execute the implementation plan. Request any necessary revisions from the Executive Committee and full County Board.	Strategic Plan	On-going
Internal operations	Update and add internal policies as needed	Transformative Government – Goal 1 and 4	On-going
	Work with Department Heads on operational plans, structure and succession planning efforts; staffing assessment.	Guiding Principles; Transformative Government – Goal 1, 4 Object 1.2, 2.2,	On-going
Maintain and strengthen fiscal health of County	Continuous Quality Improvement of budget process; continue efforts for fiscal forecasting and planning.	Guiding Principle; Transformative Government – Goals 2	Each Budget Cycle
	Close out all-American Rescue Plan Act (ARPA) funds	Transformative Government – Goal 2	End of 2024
	Maintain and improve bond rating	Transformative Government – Goal 2	On-going
	Use results from Priority Based Budgeting to inform budget and policy decisions	Transformative Government – Objective 2.1	1 st quarter of 2025

Intergovernmental Cooperation	Analyze potential funding and other resources (i.e. innovation fund) to assist in various aspects of cooperation	Transformative Government – Goal 2; Goal 4	2 nd Quarter of 2025; on-going
	Revive Council of Government	Transformative Government Goal 4; Intentional Economic Growth Objective 4.2	2 nd quarter of 2025
	Work to implement plans and studies with other local governments; identify opportunities and priorities for collaboration	Transformative Government Goal 4; Intentional Economic Growth Goal 4; Diverse Housing Opportunities	On-going
	Routine engagement of state legislative delegation	Transformative Government Goal 1 and 4	On-going
	Fully use the EMS Work Group to determine to what extent Jefferson County should participate in any Countywide EMS system.	Highly Regarded Quality of Life Goal 2	End of 2025
Broadband	Work with grant and conduit debt partners on completion of project; track progress of all projects	Diverse Housing Opportunities – Objective 3.1; Intentional Economic Growth – Objective 2.2; Transformative Government – Objective 3.2	End of 2025
	Plan and Prepare for future BEAD funding projects	Diverse Housing Opportunities – Objective 3.1; Intentional Economic Growth – Objective 2.2; Transformative Government – Objective 3.2	End of 2025
Economic Growth and Housing	Support and take lead as needed for economic development and housing initiatives	Intentional Economic Growth and Diverse Housing Opportunities	On-going

Strategic Marketing	Develop marketing messaging plan	Highly Regarded Quality of Life – Goal 3 and 4; Transformative Government – Objective – 4.3	3 rd quarter of 2025
	Utilize tools through Discover Wisconsin for promotion of county	Highly Regarded Quality of Life – Goal 3 and 4; Transformative Government – Objective – 4.3	On-going
Capital Projects	Work with Facilities Manager in completion of Courthouse/Sheriff Project		1 st quarter of 2025
	Work with Facilities Manager and Finance Director on updating 5-year facilities capital budget process and priorities	Transformative Government – Goal 2	2 nd quarter of 2025

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2023	2024	2025 (Est)
Achievement of GFOA Budget Award	Yes	Yes	Yes
Maintain DOJ Grant for CJCC/Treatment Courts	Yes	Yes	Yes
Bond Rating	Aa2	Aa2	Aa2

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

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

- Completed the Implementation Plan for the Strategic Plan and integrated it into county programming, including by referencing applicable sections on all resolutions and ordinances. Completed the dashboard. For 2025, work to improve public awareness of and engagement with Implementation Plan dashboard.
- Successfully underwent BEAD Challenge Process. Worked with ISPs on other available state grants and conduit debt projects. For 2025, continue to work on BEAD agreements and finalize connection of all county facilities and towers to fiber.
- Completed 2024 phases for Courthouse Construction
- Continue efforts to look at internal operations and staffing assessments.
- Engaged the services of PR professionals and built out efforts towards a strategic marketing plan. Partnered with Uniquely Wisconsin to develop three stories highlighting Jefferson County. For 2025, continue efforts towards a comprehensive strategic marketing plan to include social media and tourism marketing.
- Continue efforts with fiscal forecasting and budgeting development and management; County received both the GFOA CAFR award and Budget Award. Jefferson County is among a select few in Wisconsin to achieve both awards.

- The County continued efforts towards intergovernmental cooperation to include studies for potential opportunities of partnerships and collaboration with other stakeholders. A legislative breakfast is planned for Q4 of 2024.
- For 2025, use EMS Work Group to determine next steps for any County participation.

DEPARTMENT ORGANIZATIONAL CHART

Administration

Financial Summary

	2023 Actual	2024 Estimate	2024	2025	Change from 2024	
			Amended Budget	Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	403,119	1,337,477	587,477	223,394	(364,083)	-61.97%
Public Charges	-	-	20,171	-	(20,171)	-100.00%
Intergovernmental Charges	1,500	-	-	-	-	-
Misc. Revenue	12,000	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenues	416,619	1,337,477	607,648	223,394	(384,254)	-63.24%
Expenditures						
Personnel Expenses	586,022	669,607	669,606	755,882	86,276	12.88%
Purchased Services	509,349	617,578	1,617,578	267,728	(1,349,850)	-83.45%
Operating Costs	49,255	127,925	148,097	98,609	(49,488)	-33.42%
Interdept. Charges	14,565	18,735	18,735	20,022	1,287	6.87%
Other Expenses	4,698	5,182	5,182	5,033	(149)	-2.88%
Capital Items	41,200	1,015,000	275,000	-	(275,000)	-100.00%
Total Expenditures	1,205,089	2,454,027	2,734,198	1,147,274	(1,586,924)	-58.04%
Property Taxes	605,916	655,440	655,440	793,880	138,440	21.12%
Addition to (Use of) Fund Balance	(182,554)	(461,110)	(1,471,110)	(130,000)		

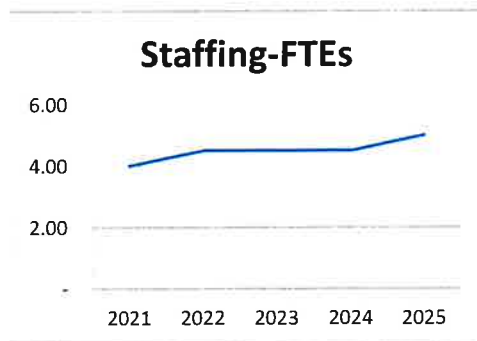
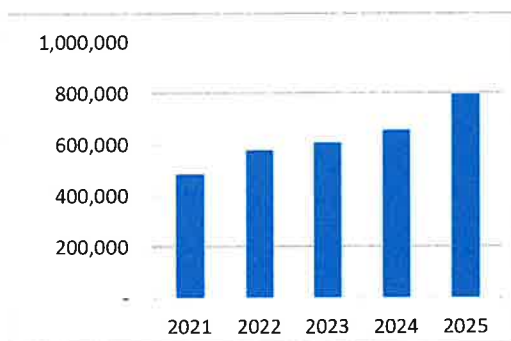
Summary Highlights:

The 2025 budget provides \$793,880 in tax levy, which is a \$138,440 increase in levy from the 2024 amended budget. This is mainly due to the absorption of one-half position from the Highway department. Decreases in purchased services and operating costs relate to projects carried forward from 2023 to 2024 that impacted the 2024 amended budget. Excess fund balance was used to pay for these projects. Any projects still outstanding from 2024 are expected to be carried forward to 2025.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Administration-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
11101 -Administrator								
REVENUES								
411100		General Property Taxes	561,175	303,357	606,715	606,715	720,009	-
424001	22202	Federal Grants	-	-	1,015,000	265,000	-	-
424001	22209	Federal Grants	6,616	-	-	-	-	-
424001	22211	Federal Grants	63,550	-	66,450	66,450	-	-
424001	22213	Federal Grants	24,000	-	24,000	24,000	-	-
424001	22226	Federal Grants	50,000	-	-	-	-	-
451430	11102	Cost Reimbursement	-	-	-	20,171	-	-
474023		Dept Vehicle Charges	1,500	197	-	-	-	-
484005		Insurance Training Reimburseme	12,000	-	-	-	-	-
699999		Budgetary Fund Balance	-	-	401,110	1,401,110	130,000	-
REVENUES TOTAL			718,842	303,554	2,113,275	2,383,446	850,009	-
EXPENDITURES								
511110		Salary-Permanent Regular	292,924	177,149	353,772	353,772	429,286	-
511210		Wages-Regular	66,671	34,483	68,967	68,967	70,507	-
511220		Wages-Overtime	2,702	5,738	1,268	1,268	1,284	-
511330		Wages-Longevity Pay	375	-	375	375	375	-
SALARIES TOTAL			362,672	217,370	424,382	424,382	501,452	-
512141		Social Security	25,139	15,561	30,935	30,935	36,323	-
512142		Retirement (Employer)	24,379	14,499	30,131	30,131	34,851	-
512144		Health Insurance	62,037	28,627	81,759	81,759	62,214	-
512145		Life Insurance	68	41	73	73	75	-
512151		HSA Contribution	-	-	3,392	3,392	5,400	-
512153		HRA Contribution	-	3,461	-	-	-	-
512156		County Paid Def Comp	9,116	4,775	8,600	8,600	10,000	-
512173		Dental Insurance	2,251	1,360	3,864	3,864	3,312	-
FRINGE TOTAL			122,991	68,324	158,754	158,754	152,176	-
TOTAL SALARIES AND FRINGES			485,663	285,694	583,136	583,136	653,628	-
521219		Other Professional Serv	147,937	949	300,000	1,300,000	86,600	-
521219	22230	Other Professional Serv	-	5,000	-	-	-	-
521220	22202	Consultant	-	250,000	-	-	-	-
521220	22211	Consultant	63,550	-	66,450	66,450	-	-
529299	22226	Purchase Care & Services	50,000	-	-	-	-	-
531298		United Parcel Service	-	-	25	25	25	-
531303		Computer Equipmt & Software	2,391	2,120	80,000	80,000	80,000	-
531303	22209	Computer Equipmt & Software	6,616	-	-	-	-	-
531303	22213	Computer Equipmt & Software	24,000	-	24,000	24,000	-	-
531311		Postage & Box Rent	28	3	30	30	30	-
531311	11102	Postage & Box Rent	-	4,348	-	-	-	-
531312		Office Supplies	140	132	500	500	500	-
531313		Printing & Duplicating	116	18	100	100	130	-
531313	11102	Printing & Duplicating	-	997	-	20,171	-	-
531314		Small Items Of Equipment	-	402	-	-	400	-
531322		Subscriptions	612	599	500	500	517	-
531324		Membership Dues	623	937	1,000	1,000	1,200	-
531326		Advertising	591	-	-	-	-	-
531351		Gas/Diesel	653	173	150	150	220	-
532325		Registration	4,806	4,933	14,130	14,130	6,098	-
532332		Mileage	133	1	450	450	450	-
532334		Commercial Travel	438	155	-	-	800	-
532335		Meals	682	965	400	400	1,000	-
532336		Lodging	1,079	1,094	1,980	1,980	2,050	-
532339		Other Travel & Tolls	152	54	-	-	150	-
533225		Telephone & Fax	306	75	-	-	380	-
535242		Maintain Machinery & Equip	381	294	1,000	1,000	1,000	-
571004		IP Telephony Allocation	381	180	361	361	383	-
571005		Duplicating Allocation	60	14	28	28	44	-
571009		MIS PC Group Allocation	5,264	3,202	6,404	6,404	7,132	-
571010		MIS Systems Grp Alloc (ISIS)	2,411	1,619	3,237	3,237	2,990	-
591519		Other Insurance	3,983	2,000	4,394	4,394	4,282	-
OPERATING EXPENDITURES			317,334	280,262	505,139	1,525,310	196,381	-
594810		Capital Equipment	-	9,400	-	10,000	-	-
594810	22202	Capital Equipment	-	-	1,015,000	265,000	-	-
594821		Capital Improvement Land	41,200	-	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			41,200	9,400	1,015,000	275,000	-	-

Administration-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES TOTAL			844,197	575,356	2,103,275	2,383,446	850,009	-
REVENUES			718,842	303,554	2,113,275	2,383,446	850,009	-
EXPENDITURES			844,197	575,356	2,103,275	2,383,446	850,009	-
TOTAL BUSINESS UNIT-11101 -Administrator			125,356	271,802	(10,000)	-	-	-
11102 -Treatment Court								
REVENUES								
411100		General Property Taxes	44,740	24,363	48,725	48,725	73,871	-
421001		State Aid	203,789	99,811	232,027	232,027	223,394	-
424001	22222	Federal Grants	55,163	-	-	-	-	-
699999		Budgetary Fund Balance	-	-	70,000	70,000	-	-
REVENUES TOTAL			303,693	124,174	350,752	350,752	297,265	-
EXPENDITURES								
511210		Wages-Regular	86,687	41,859	74,379	74,379	68,960	-
511220		Wages-Overtime	-	1	-	-	-	-
511240		Wages-Temporary	-	105	-	-	-	-
SALARIES TOTAL			86,687	41,965	74,379	74,379	68,960	-
512141		Social Security	6,633	2,981	5,690	5,690	4,847	-
512142		Retirement (Employer)	5,879	2,622	5,281	5,281	4,793	-
512144		Health Insurance	6	9,578	-	-	20,738	-
512145		Life Insurance	26	5	18	18	11	-
512151		HSA Contribution	-	-	-	-	1,800	-
512173		Dental Insurance	1,129	526	1,104	1,104	1,104	-
FRINGE TOTAL			13,673	15,711	12,092	12,092	33,293	-
TOTAL SALARIES AND FRINGES			100,360	57,676	86,471	86,471	102,253	-
521219		Other Professional Serv	183,690	93,095	251,128	251,128	181,128	-
521219	22222	Other Professional Serv	52,224	13,056	-	-	-	-
529299		Purchase Care & Services	11,947	10,950	-	-	-	-
531311		Postage & Box Rent	18	-	40	40	40	-
531312		Office Supplies	37	35	200	200	200	-
531313		Printing & Duplicating	661	429	400	400	400	-
531319		Other Operating Supplies	1,959	436	-	-	-	-
532325		Registration	1,750	3,900	1,750	1,750	1,750	-
532332		Mileage	82	31	70	70	70	-
532336		Lodging	1,000	1,672	1,200	1,200	1,200	-
533225		Telephone & Fax	-	289	-	-	-	-
571004		IP Telephony Allocation	381	180	361	361	383	-
571005		Duplicating Allocation	-	12	24	24	-	-
571009		MIS PC Group Allocation	5,264	3,698	7,395	7,395	8,236	-
571010		MIS Systems Grp Alloc(ISIS)	804	462	925	925	854	-
591519		Other Insurance	715	350	789	789	751	-
OPERATING EXPENDITURES			260,532	128,595	264,282	264,282	195,012	-
EXPENDITURES TOTAL			360,891	186,271	350,752	350,752	297,265	-
REVENUES			303,693	124,174	350,752	350,752	297,265	-
EXPENDITURES			360,891	186,271	350,752	350,752	297,265	-
TOTAL BUSINESS UNIT-11102 -Treatment Court			57,199	62,098	-	-	-	-
REVENUES			1,022,534	427,728	2,464,027	2,734,199	1,147,274	-
EXPENDITURES			1,205,089	761,627	2,454,027	2,734,199	1,147,274	-
TOTAL Administration DEPARTMENT			182,554	333,900	(10,000)	-	-	-

Clerk of Courts

Financial Summary

	2023 Actual	2024 Estimate	2024 Amended Budget	2025 Budget	Change from 2024 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	429,716	400,500	400,500	423,000	22,500	5.62%
Licenses & Permits	40	100	100	120	20	20.00%
Fines, Forfeitures & Penalties	51,342	55,600	55,600	74,549	18,949	34.08%
Public Charges	158,883	240,593	240,593	225,600	(14,993)	-6.23%
Intergovernmental Charges	-	-	-	-	-	-
Misc. Revenues	127,106	175,000	175,000	185,000	10,000	5.71%
Other Financing Sources	-	-	-	-	-	-
Total Revenues	767,088	871,793	871,793	908,269	36,476	4.18%
Expenditures						
Personnel Expenses	1,059,778	1,187,380	1,187,380	1,260,050	72,670	6.12%
Purchased Services	212,151	198,300	198,300	248,100	49,800	25.11%
Operating Costs	100,817	96,575	96,575	97,100	525	0.54%
Interdept. Charges	27,362	25,535	25,535	25,691	156	0.61%
Other Expenses	8,696	9,592	9,592	8,716	(876)	-9.13%
Capital Items	-	-	-	-	-	-
Total Expenditures	1,408,804	1,517,382	1,517,382	1,639,657	122,275	8.06%
Property Taxes	747,426	645,589	645,589	731,388	85,799	13.29%
Addition to (Use of) Fund Balance	105,710	-	-	-	-	-

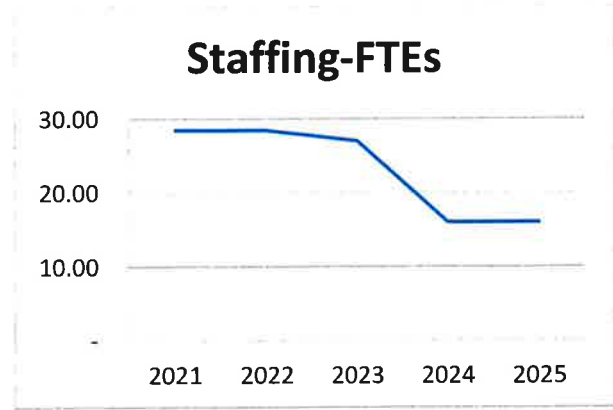
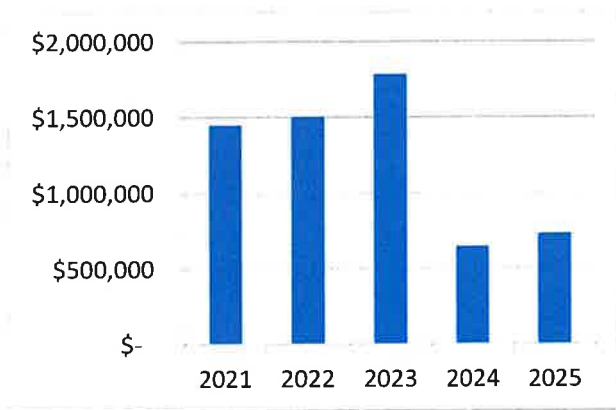
Summary Highlights:

The 2025 budget provides \$731,388 in tax levy, which is a \$85,799 increase in levy from the 2024 amended budget. This increase is primarily due to an increase in personnel expenses.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Clerk of Courts-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
11401 -Clerk of Courts								
REVENUES								
411100		General Property Taxes	739,125	318,545	637,089	637,089	724,388	-
421001		State Aid	301,069	151,447	301,000	301,000	308,000	-
421014		State Aid Wages Allocation	85,093	8,508	57,500	57,500	75,000	-
421072		State Aid Interpreter	43,554	19,670	42,000	42,000	40,000	-
431004		Occupational	40	40	100	100	120	-
441005		Overweight Fine 10% Co Share	1,405	501	1,600	1,600	1,500	-
441013		Ignition Interlock Surcharge	11,128	5,261	13,000	13,000	14,500	-
441014		Restitution Admin Surcharge	1,607	1,330	1,500	1,500	4,049	-
441020		Other Fines/Due County	3,757	2,213	6,000	6,000	7,500	-
442010		Restitution Revenue	5,908	2,697	7,500	7,500	10,500	-
442012		Restitute Per Diem Jury	14,482	4,760	1,000	1,000	7,000	-
442015		Restitution Surcharge	13,055	7,453	25,000	25,000	29,500	-
451014		CS Program Fees	1,320	570	1,500	1,500	1,600	-
451403		Circuit Court Costs	48,174	20,952	60,000	60,000	65,000	-
451405		Misc Court Fees	89,655	42,446	128,993	128,993	130,000	-
451411		Juvenile Pub Defender Reim	685	256	1,000	1,000	700	-
451418		Witness Reimbursement Fees	38	166	100	100	500	-
451419		Municipal Court	1,835	965	2,000	2,000	2,800	-
451423		Bonds Forfeited	13,750	3,550	35,000	35,000	21,500	-
451425		Psych Fees Reimbursement	3,426	218	12,000	12,000	3,500	-
481001		Interest & Dividends	127,106	80,319	175,000	175,000	185,000	-
REVENUES TOTAL			1,506,213	671,867	1,508,882	1,508,882	1,632,657	-
EXPENDITURES								
511110		Salary-Permanent Regular	233,926	122,954	244,656	244,656	255,731	-
511110	11201	Salary-Permanent Regular	2,291	-	-	-	-	-
511210		Wages-Regular	509,501	291,774	586,846	586,846	654,702	-
511220		Wages-Overtime	2,934	710	16,286	16,286	8,545	-
511240		Wages-Temporary	5,243	-	-	-	-	-
511330		Wages-Longevity Pay	884	-	1,105	1,105	944	-
SALARIES TOTAL			754,778	415,438	848,894	848,894	919,922	-
512141		Social Security	53,831	29,477	61,589	61,589	65,076	-
512141	11201	Social Security	160	-	-	-	-	-
512142		Retirement (Employer)	49,851	28,044	57,836	57,836	62,684	-
512142	11201	Retirement (Employer)	156	-	-	-	-	-
512144		Health Insurance	187,208	94,524	196,434	196,434	182,814	-
512144	11201	Health Insurance	443	-	-	-	-	-
512145		Life Insurance	255	140	245	245	278	-
512145	11201	Life Insurance	2	-	-	-	-	-
512146		Workers Compensation	402	351	-	-	-	-
512151		HSA Contribution	-	-	9,206	9,206	16,100	-
512153		HRA Contribution	2,496	2,718	-	-	-	-
512153	11201	HRA Contribution	39	-	-	-	-	-
512173		Dental Insurance	10,158	6,305	13,176	13,176	13,176	-
FRINGE TOTAL			305,000	161,560	338,486	338,486	340,128	-
TOTAL SALARIES AND FRINGES			1,059,778	576,998	1,187,380	1,187,380	1,260,050	-
521219		Other Professional Serv	33,055	3,375	20,000	20,000	7,000	-
521251		Transcripts	6,370	1,719	7,000	7,000	7,000	-
521255		Paper Service	-	-	500	500	500	-
529159		Witness Fee	1,999	1,394	2,500	2,500	3,000	-
529160		Interpreter Fee	112,232	73,461	95,000	95,000	160,000	-
529182		Jury-Meals	4,414	1,784	5,500	5,500	5,500	-
529183		Jury-Mileage	15,340	5,455	20,000	20,000	18,000	-
529184		Jury-Misc	1,657	889	2,800	2,800	3,000	-
529186		Jury-Per Diem	35,820	14,680	45,000	45,000	43,000	-
529188		Jury-Soda	239	-	-	-	-	-
529190		Jury-Water Cooler	1,025	321	-	-	1,100	-
531001		Credit Card Fees	-	-	25	25	25	-
531243		Furniture & Furnishings	1,710	88	-	-	8,000	-
531298		United Parcel Service	9	-	50	50	50	-
531301		Office Equipment	8,512	319	1,500	1,500	-	-
531303		Computer Equipmt & Software	10,053	308	3,500	3,500	2,000	-
531310		Postage Special	11,054	2,685	8,000	8,000	8,000	-
531311		Postage & Box Rent	29,651	12,846	22,500	22,500	25,000	-
531312		Office Supplies	11,340	8,649	15,000	15,000	16,000	-
531313		Printing & Duplicating	2,079	2,991	10,000	10,000	8,000	-

Clerk of Courts-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
531314		Small Items Of Equipment	513	-	-	-	-	-
531323		Subscriptions-Tax & Law	4,897	2,767	5,500	5,500	5,700	-
531324		Membership Dues	225	225	500	500	500	-
531326		Advertising	346	175	2,000	2,000	300	-
531348		Educational Supplies	378	-	350	350	350	-
532325		Registration	405	155	1,500	1,500	525	-
532332		Mileage	-	170	1,000	1,000	800	-
532334		Commercial Travel	-	-	1,000	1,000	-	-
532335		Meals	39	90	750	750	500	-
532336		Lodging	180	520	1,000	1,000	650	-
532339		Other Travel & Tolls	9	-	150	150	150	-
533225		Telephone & Fax	3,754	1,175	4,500	4,500	4,000	-
533236		Wireless Internet	(13)	-	500	500	750	-
535242		Maintain Machinery & Equip	9,023	2,199	8,750	8,750	8,800	-
571004		IP Telephony Allocation	3,044	1,446	2,891	2,891	3,061	-
571005		Duplicating Allocation	2,000	367	367	367	726	-
571009		MIS PC Group Allocation	7,370	3,698	7,395	7,395	8,236	-
571010		MIS Systems Grp Alloc(ISIS)	13,895	7,441	14,882	14,882	13,668	-
591519		Other Insurance	8,696	4,000	9,592	9,592	8,566	-
593256		Bank Charges	-	-	-	-	150	-
OPERATING EXPENDITURES			341,319	155,392	321,502	321,502	372,607	-
EXPENDITURES TOTAL			1,401,097	732,390	1,508,882	1,508,882	1,632,657	-
REVENUES			1,506,213	671,867	1,508,882	1,508,882	1,632,657	-
EXPENDITURES			1,401,097	732,390	1,508,882	1,508,882	1,632,657	-
TOTAL BUSINESS UNIT-11401 -Clerk of Courts			(105,116)	60,523	-	-	0	-
11407 -Law Library								
REVENUES								
411100		General Property Taxes	8,301	4,250	8,500	8,500	7,000	-
REVENUES TOTAL			8,301	4,250	8,500	8,500	7,000	-
EXPENDITURES								
531323		Subscriptions-Tax & Law	6,655	3,074	8,500	8,500	7,000	-
571009		MIS PC Group Allocation	1,053	-	-	-	-	-
OPERATING EXPENDITURES			7,707	3,074	8,500	8,500	7,000	-
EXPENDITURES TOTAL			7,707	3,074	8,500	8,500	7,000	-
REVENUES			8,301	4,250	8,500	8,500	7,000	-
EXPENDITURES			7,707	3,074	8,500	8,500	7,000	-
TOTAL BUSINESS UNIT-11407 -Law Library			(594)	(1,176)	-	-	-	-
REVENUES			1,514,514	676,117	1,517,382	1,517,382	1,639,657	-
EXPENDITURES			1,408,804	735,464	1,517,382	1,517,382	1,639,657	-
TOTAL Clerk of Courts DEPARTMENT			(105,710)	59,347	-	-	0	-

Human Resources

DEPARTMENT MISSION

The goal of the Human Resources department is to ensure that employees and managers understand and exercise their rights and responsibilities appropriately, ensuring the County remains compliant with employment law and informing or advising the County Administrator and Human Resources Committee in areas that may have legal, financial, or ethical liability to the County. This mission supports the County's strategic plan by fostering a compliant, engaged, and high-performing workforce that contributes to the County's overall success.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Completion Date
Increase the County's ability to recruit and retain highly qualified employees.	Conduct job analysis audits providing realistic job expectations, including the expectation to follow and uphold the County's strategic plan and culture.	Quarter 1, 2025
	Conduct periodic wage surveys and market changes to determine if positions are paid fairly, aligning with the strategic goal of ensuring competitive compensation.	Ongoing; last completed May 2024
	Manage the Market-Response Compensation Management Program (MRCM) to maintain competitive and equitable compensation, directly supporting the strategic objective of attracting and retaining top talent.	Implemented Quarter 2, 2024 and Ongoing with analysis
	Review and update personnel policies and ordinances to ensure they support the strategic plan and enhance employee satisfaction in a fiscally responsible manner.	Quarter 3, 2025
	Develop and implement a comprehensive onboarding and inboarding process that holds supervisors accountable, contributing to the strategic focus on enhancing workforce development and retention.	Ongoing with analysis
	Develop and maintain a Health and Wellness Program to improve employee morale, reduce injuries, absenteeism, and lower healthcare costs, supporting the strategic priority of improving employee well-being and productivity.	Quarter 2, 2025 and ongoing
	Promote the Employee Referral Incentive Program to leverage employee networks for recruitment, aligning with the strategic objective of fostering a culture of engagement and collaboration.	Implemented Quarter 2, 2024 and Ongoing with analysis

Strengthen Public Service Leadership Development.	Develop a mix of leadership development initiatives (i.e., formal mentoring, developmental assignments, e-learning, special seminars) to build leadership capacity in line with the strategic plan's focus on leadership excellence.	Ongoing
	Develop individualized plans for employee achievements and opportunities, with continuous feedback, supporting the strategic goal of continuous learning and professional growth.	Ongoing
	Evaluate and continuously improve the quality of leadership initiatives and learning experiences to meet changing needs, in alignment with the strategic plan's emphasis on adaptive leadership.	Ongoing
Enhance workplace safety culture and reduce workplace injuries.	Hire a full-time Risk Manager/Safety Officer dedicated to proactively identifying, analyzing, and responding to risk factors, aligning with the strategic goal of creating a safe and resilient workforce.	Quarter 3, 2024
	Implement the bilingual policies to ensure equitable compensation and attract bilingual professionals where needed, supporting the strategic focus on diversity, equity, and inclusion.	Quarter 1, 2025
	Educate employees on the importance of reporting injuries, first aids, and near misses, reinforcing the strategic priority of maintaining a safe and healthy work environment.	Ongoing
	Rebuild the investigation system to evaluate each incident thoroughly and identify root causes, aligning with the strategic goal of continuous improvement and risk management.	Quarter 1, 2025
	Celebrate safety successes to keep employees motivated and engaged, supporting the strategic objective of fostering a positive workplace culture.	Ongoing
Create efficiencies through available technology	Completion of MUNIS ERP System modules, including Employee Self Service, Performance Evaluations, and Applicant Tracking System	Quarter 4, 2025
	Research, analyze, and develop effective policies and procedures to utilize safely and legally AI programs.	Quarter 1, 2025

PROGRAM EVALUATION

Program/Service Description	Output Measures	2019	2020	2021	2022	2023	2024 (Est)	2025 (Est)
Recruitment: Posting of vacant positions.	Number of postings	83	74	101	106	105	120	120
Budget: Number of varying scenarios prepared for the annual budget.	Scenarios prepared	2	3	2	5	9	3	n/a
Workers Compensation: Number of reportable workers compensation claims.	Claims	29	20	28	16	16	16	14
Professional Development: Number of Leadership/Employment Law training opportunities provided.	Opportunities provided	12	6	4	4	6	4	8
Retention: Number of employees who terminate within the first 18 months of employment (excluding committee members and seasonal employees).	Terminations	29	12	27	38	38 (est)	34	30
Employee Relations: Number of complaints resulting in formal grievances.	Grievances	0	1	1	2	0	4	2
Employment Law: Number of FMLA requests processed.	FMLA requests	157	157	139	97	97	124	135
Benefits: Number of COBRA notifications processed.	Notifications	45	43	67	92	80	63	60
Policy: Number of Telecommuting Requests	Telecommuting Requests	n/a	219	226	213	224	247	255

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Several factors impacted the amount of time and resources available to complete goals in 2024.

- A significant focus was placed on managing the Market-Response Compensation Management Program (MRCM) to ensure competitive and equitable compensation, directly supporting the County’s strategic objective of attracting and retaining a skilled workforce.
- The research, analysis and implementation of new policies, such as the Employee Referral Incentive Program, aligned with the strategic plan's focus on diversity, equity, and inclusion, and enhanced recruitment efforts.

- The transition to the State Health Plan and the introduction of an opt-out program in 2023 required considerable time and effort from the Human Resources team. The open enrollment process was particularly resource-intensive, involving extensive communication with employees, coordinating with the State's administration, and managing the complexities of the new plan options. This transition was essential to offer employees more comprehensive and competitive health benefits, which aligns with the County's strategic goal of improving employee satisfaction and well-being. However, it also temporarily diverted resources from other ongoing initiatives, as the HR staff dedicated a significant portion of their time to ensuring a smooth transition, handling employee inquiries, and managing the administrative workload associated with these changes.
- The research and implementation of new voluntary benefits in 2023, such as the introduction of a vision plan and the development of a short-term disability plan scheduled for rollout in 2024, also demanded significant time and resources from the Human Resources team. This involved conducting market research, negotiating with benefit providers, and planning the integration of these benefits into the existing offerings. These efforts were crucial to expanding employee benefits and aligning with the County's strategic goal of enhancing employee satisfaction and retention through comprehensive benefits packages.

DEPARTMENT ORGANIZATIONAL CHART

Human Resources

Financial Summary

	2023 Actual	2024 Estimate	2024 Amended Budget	2025 Budget	Change from 2024 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	72,888	106,821	106,821	-	(106,821)	-100.00%
Public Charges	70	140	140	130	(10)	-7.14%
Misc. Revenues	3,000	14,000	14,000	14,500	500	3.57%
Other Financing Sources	-	7,880	7,880	-	(7,880)	-100.00%
Total Revenues	75,958	128,841	128,841	14,630	(114,211)	-88.64%
Expenditures						
Personnel Expenses	428,449	601,672	601,672	601,937	265	0.04%
Purchased Services	173,146	83,722	80,830	89,023	8,193	10.14%
Operating Costs	53,074	58,420	58,420	108,897	50,477	86.40%
Interdept. Charges	10,987	16,036	16,036	17,471	1,435	8.95%
Other Expenses	3,926	4,312	4,312	4,192	(120)	-2.78%
Capital Items	-	-	-	-	-	-
Total Expenditures	669,582	764,162	761,270	821,520	60,250	7.91%
Property Taxes	628,550	632,429	632,429	806,890	174,461	27.59%
Addition to (Use of) Fund Balance	34,926	(2,892)	-	-		

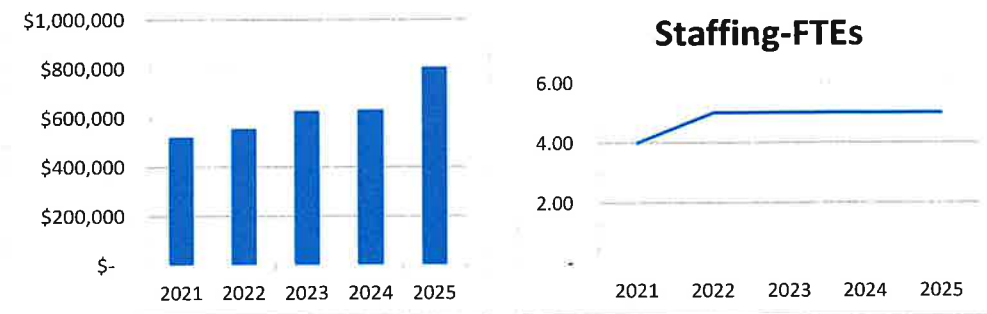
Summary Highlights:

The 2025 budget allocates \$806,890 in tax levy, which is a \$174,461 increase in levy from the 2024 amended budget. This is due to ARPA funding allocated to recruitment and retention ending in 2024. This position was absorbed into levy for 2025. The increase in purchased services is due to purchasing Fred Pryor Training software for employees.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Human Resources-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
12301 -Human Resources								
REVENUES								
411100		General Property Taxes	503,321	245,223	490,446	490,446	666,488	-
424001	22219	Federal Grants	72,888	-	106,821	106,821	-	-
451002		Private Party Photocopy	41	-	-	-	-	-
451034		Badge Replacement Fee	29	1	40	40	30	-
451200		Records & Reports	-	-	100	100	100	-
484005		Insurance Training Reimburseme	3,000	-	4,000	4,000	4,500	-
486010		Rebates	-	-	10,000	10,000	10,000	-
699999		Budgetary Fund Balance	-	-	7,880	7,880	-	-
REVENUES TOTAL			579,279	245,224	619,287	619,287	681,118	-
EXPENDITURES								
511110		Salary-Permanent Regular	189,382	103,471	201,347	201,347	224,118	-
511110	22219	Salary-Permanent Regular	33,906	35,564	71,151	71,151	-	-
511210		Wages-Regular	53,911	27,960	56,540	56,540	134,834	-
511210	22219	Wages-Regular	28,156	-	-	-	-	-
511220		Wages-Overtime	526	-	402	402	1,032	-
511330		Wages-Longevity Pay	354	-	369	369	375	-
SALARIES TOTAL			306,236	166,994	329,809	329,809	360,359	-
512141		Social Security	16,791	9,299	18,151	18,151	25,885	-
512141	22219	Social Security	4,698	2,627	5,315	5,315	-	-
512142		Retirement (Employer)	16,612	8,846	18,104	18,104	24,628	-
512142	22219	Retirement (Employer)	2,240	2,454	4,909	4,909	-	-
512144		Health Insurance	73,639	22,986	70,079	70,079	62,214	-
512144	22219	Health Insurance	3,749	4,673	23,360	23,360	-	-
512145		Life Insurance	79	41	74	74	93	-
512145	22219	Life Insurance	8	8	12	12	-	-
512151		HSA Contribution	-	-	2,907	2,907	7,200	-
512151	22219	HSA Contribution	-	-	969	969	-	-
512153		HRA Contribution	1,514	2,309	-	-	-	-
512173		Dental Insurance	2,774	1,656	3,312	3,312	4,416	-
512173	22219	Dental Insurance	110	258	1,104	1,104	-	-
FRINGE TOTAL			122,213	55,156	148,297	148,297	124,436	-
TOTAL SALARIES AND FRINGES			428,449	222,151	478,106	478,106	484,795	-
521218		Arbitrator	400	-	800	800	400	-
521219		Other Professional Serv	106,967	14,950	25,480	25,480	20,000	-
521225		Section 125	34,378	16,202	42,492	39,600	34,800	-
521226		Ergonomics	-	-	400	400	250	-
521227		Position Classifications	-	-	800	800	-	-
521228		Labor Negotiations	27,322	-	-	-	10,000	-
521229		Recruitment Related	4,079	2,711	13,750	13,750	23,573	-
531303		Computer Equipmt & Software	5,117	4,150	1,500	1,500	1,625	-
531311		Postage & Box Rent	458	394	500	500	676	-
531312		Office Supplies	685	725	800	800	971	-
531313		Printing & Duplicating	19	5	25	25	25	-
531314		Small Items Of Equipment	261	39	-	-	106	-
531322		Subscriptions	4,285	4,756	2,225	2,225	1,280	-
531324		Membership Dues	749	532	5,445	5,445	5,470	-
531326		Advertising	980	2,254	2,200	2,200	-	-
531351		Gas/Diesel	-	-	1,025	1,025	-	-
531357		Employee Recognition	10,144	3,737	15,720	15,720	12,115	-
532325		Registration	2,498	1,383	1,875	1,875	2,534	-
532332		Mileage	748	281	1,025	1,025	475	-
532334		Commercial Travel	-	-	600	600	600	-
532335		Meals	374	204	250	250	795	-
532336		Lodging	1,700	1,216	2,300	2,300	2,850	-
532339		Other Travel & Tolls	20	47	70	70	80	-
532350		Training Materials	12,654	45,131	7,700	7,700	58,235	-
533225		Telephone & Fax	236	205	-	-	420	-
535242		Maintain Machinery & Equip	895	435	-	-	745	-
571004		IP Telephony Allocation	381	180	361	361	510	-
571005		Duplicating Allocation	22	105	209	209	16	-
571007		MIS Direct Charges	-	-	-	-	600	-
571009		MIS PC Group Allocation	6,317	4,681	9,362	9,362	10,427	-
571010		MIS Systems Grp Alloc(ISIS)	2,813	1,850	3,700	3,700	3,417	-
591519		Other Insurance	3,135	1,554	3,459	3,459	3,328	-
592006		WRS Interest	17	1	-	-	-	-

Human Resources-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		OPERATING EXPENDITURES	227,652	107,729	144,073	141,181	196,323	-
		EXPENDITURES TOTAL	656,101	329,879	622,179	619,287	681,118	-
		REVENUES	579,279	245,224	619,287	619,287	681,118	-
		EXPENDITURES	656,101	329,879	622,179	619,287	681,118	-
TOTAL BUSINESS UNIT-12301 -Human Resources			76,821	84,655	2,892	-	-	-
12302 -Safety								
REVENUES								
411100		General Property Taxes	125,229	70,991	141,982	141,982	140,402	-
REVENUES TOTAL			125,229	70,991	141,982	141,982	140,402	-
EXPENDITURES								
511110		Salary-Permanent Regular	-	-	85,619	85,619	81,951	-
		SALARIES TOTAL	-	-	85,619	85,619	81,951	-
512141		Social Security	-	-	6,422	6,422	5,841	-
512142		Retirement (Employer)	-	-	6,079	6,079	5,696	-
512144		Health Insurance	-	-	23,360	23,360	20,738	-
512145		Life Insurance	-	-	12	12	12	-
512151		HSA Contribution	-	-	969	969	1,800	-
512173		Dental Insurance	-	-	1,104	1,104	1,104	-
		FRINGE TOTAL	-	-	37,946	37,946	35,191	-
TOTAL SALARIES AND FRINGES			-	-	123,565	123,565	117,142	-
531243		Furniture & Furnishings	-	-	-	-	600	-
531303		Computer Equipmt & Software	-	-	-	-	1,500	-
531311		Postage & Box Rent	-	-	50	50	30	-
531312		Office Supplies	-	-	100	100	100	-
531313		Printing & Duplicating	-	1	30	30	30	-
531314		Small Items Of Equipment	-	-	1,000	1,000	1,000	-
531320		Safety Supplies	64	42	200	200	800	-
531322		Subscriptions	3,205	3,787	7,900	7,900	8,350	-
531323		Subscriptions-Tax & Law	-	-	-	-	420	-
531324		Membership Dues	385	630	810	810	885	-
531326		Advertising	-	1,101	-	-	-	-
532325		Registration	-	-	750	750	850	-
532332		Mileage	-	-	100	100	160	-
532335		Meals	-	-	150	150	130	-
532336		Lodging	-	-	570	570	540	-
532350		Training Materials	7,600	-	3,500	3,500	4,500	-
571009		MIS PC Group Allocation	1,053	740	1,479	1,479	1,647	-
571010		MIS Systems Grp Alloc(ISIS)	402	462	925	925	854	-
591519		Other Insurance	774	403	853	853	864	-
OPERATING EXPENDITURES			13,482	7,166	18,417	18,417	23,260	-
EXPENDITURES TOTAL			13,482	7,166	141,982	141,982	140,402	-
REVENUES			125,229	70,991	141,982	141,982	140,402	-
EXPENDITURES			13,482	7,166	141,982	141,982	140,402	-
TOTAL BUSINESS UNIT-12302 -Safety			(111,747)	(63,825)	-	-	-	-
REVENUES			704,508	316,216	761,269	761,269	821,520	-
EXPENDITURES			669,582	337,046	764,162	761,269	821,520	-
TOTAL Human Resources DEPARTMENT			(34,926)	20,830	2,892	-	-	-

Medical Examiner

DEPARTMENT MISSION

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

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Participate in Zero Suicide initiative and community events	Provide information and resources to the community	Highly Regarded Quality of Life – 2.1 and Transformative Government 4.3	Ongoing
Participate in Child Death Review Team	Review child deaths for prevention purposes	Transformative Government – 4.3	Ongoing
Participate in Overdose Fatality Review Team	Review overdose deaths for prevention purposes	Transformative Government – 4.3	Ongoing
Scan paper files to electronic files	Ensure that case files are secure and easily accessible	Transformative Government – 3.2	Ongoing
Cross train in-office staff in Medical Examiner office duties	Succession planning and sharing responsibilities with Medical Examiner	Transformative Government – 1.2	Completed and still ongoing
Strengthen and maintain the public’s trustworthiness in the Medical Examiner’s Office	Re-evaluate, create, amend, and implement operating procedures to reflect standard practice	Guiding principles	Ongoing

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2023	(Est)2024	(Est)2025
Total death investigations	614	660	665
Scene and telephone investigations only	377	420	435
Cremation permits issued	499	520	530
Death certificates signed	147	120	124
Pathologist Examinations completed	65	58	60
Indigent cases	0	1	2
Disinterment permits issued	1	1	1

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

The Medical Examiner's Office continues to see an increase in cases, specifically cremations. This requires time-sensitive investigations into the causes and manners of death prior to authorization. Of cremation.

The number of annual pathological examinations fluctuates and is dictated by the types of cases that are investigated. With the variable number of unnatural deaths, including but not limited to, drug-related deaths, suicides, and motor vehicle crashes, it is sometimes difficult to predict the number of examinations. The Medical Examiner's Office participates in overdose fatality reviews, child death reviews, and suicide prevention activities, and collaborates with other departments in an effort to prevent these deaths.

With increased education comes increased awareness of how to complete investigations. Training the in-office investigator in most office tasks is beneficial in order to prepare for a successor or a time when the Medical Examiner must be out. Additional office training includes American Board of Medicolegal Death Investigators certification. The in-office Investigator completing this diplomate-level certification and the Medical Examiner completing the fellow-level certification will prove competency in decision-making and increase confidence in the office as a whole.

DEPARTMENT ORGANIZATIONAL CHART

Medical Examiner

Financial Summary

	2023 Actual	2024 Estimate	2024 Amended Budget	2025 Budget	Change from 2024 Amended Budget	
					\$	%
Revenues						
Public Charges	103,936	113,425	113,425	118,000	4,575	4.03%
Other Financing Sources	-	10,000	10,000	-	(10,000)	-100.00%
Total Revenues	103,936	123,425	123,425	118,000	(5,425)	-4.40%
Expenditures						
Personnel Expenses	230,062	250,384	250,384	253,807	3,423	1.37%
Purchased Services	109,299	119,300	119,300	121,800	2,500	2.10%
Operating Cost	12,593	10,234	10,234	10,503	269	2.63%
Interdept. Charges	12,398	15,373	15,373	16,907	1,534	9.98%
Other Expenses	19,439	1,918	1,918	1,782	(136)	-7.09%
Capital Outlay	-	-	10,000	-	(10,000)	-100.00%
Total Expenditures	383,791	397,209	407,209	404,799	(2,410)	-0.59%
Property Taxes	253,879	283,784	283,784	286,799	3,015	1.06%
Addition to (Use of) Fund Balance	(25,976)	10,000	-	-		

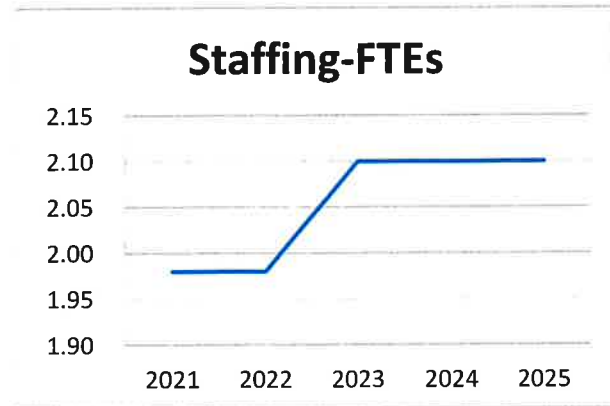
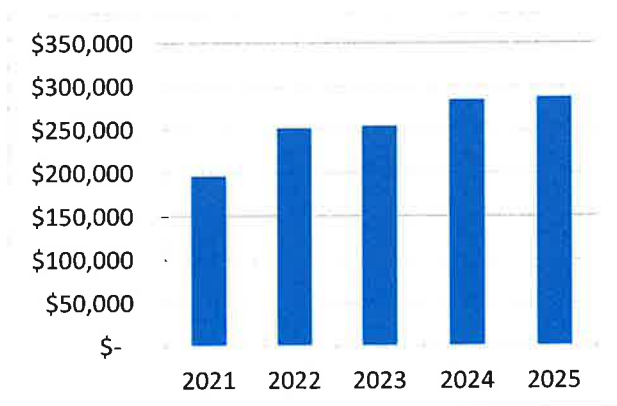
Summary Highlights:

The 2025 budget provides \$286,799 in tax levy, which is a \$3,015 increase in levy from the 2024 amended budget. This is primarily due to an increase in personnel expenses. Autopsy and transportation costs are also rising.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Medical Examiner-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
12701 -Medical Examiner								
REVENUES								
411100		General Property Taxes	253,879	141,892	283,784	283,784	286,799	-
452030		Cremation Permits	100,011	49,407	107,800	107,800	113,500	-
452031		Death Certificates	3,350	1,075	4,125	4,125	3,000	-
452032		Tissue Recovery	225	1,700	1,500	1,500	1,500	-
452033		Med Exam-Other Revenue	350	726	-	-	-	-
699999		Budgetary Fund Balance	-	-	10,000	10,000	-	-
REVENUES TOTAL			357,815	194,800	407,209	407,209	404,799	-
EXPENDITURES								
511110		Salary-Permanent Regular	94,223	48,747	97,494	97,494	99,688	-
511210		Wages-Regular	37,823	21,907	40,442	40,442	55,192	-
511240		Wages-Temporary	1,377	(169)	-	-	-	-
511290		Wages-Other Wages	22,011	10,806	38,625	38,625	28,170	-
SALARIES TOTAL			155,435	81,291	176,561	176,561	183,050	-
512141		Social Security	11,145	5,700	12,952	12,952	12,849	-
512142		Retirement (Employer)	9,322	4,930	9,992	9,992	10,598	-
512144		Health Insurance	50,296	22,986	46,720	46,720	41,476	-
512145		Life Insurance	15	8	14	14	27	-
512151		HSA Contribution	-	-	1,938	1,938	3,600	-
512153		HRA Contribution	2,000	2,000	-	-	-	-
512173		Dental Insurance	1,849	1,104	2,208	2,208	2,208	-
FRINGE TOTAL			74,627	36,729	73,824	73,824	70,758	-
TOTAL SALARIES AND FRINGES			230,062	118,020	250,385	250,385	253,808	-
521250		Indigent Disposition	600	-	1,400	1,400	1,400	-
521252		Autopsy	90,458	25,489	96,000	96,000	100,800	-
521254		Autopsy Transportation	16,840	5,900	19,500	19,500	18,000	-
521292		Dispatch/Communications	-	637	800	800	-	-
529299		Purchase Care & Services	1,401	1,112	1,600	1,600	1,600	-
531303		Computer Equipmt & Software	4,679	-	-	-	-	-
531311		Postage & Box Rent	21	22	100	100	75	-
531312		Office Supplies	73	32	300	300	300	-
531313		Printing & Duplicating	187	72	100	100	100	-
531324		Membership Dues	100	160	160	160	240	-
531326		Advertising	44	175	-	-	-	-
531349		Other Operating Expenses	880	6	100	100	50	-
532325		Registration	310	550	1,750	1,750	1,500	-
532332		Mileage	5,267	2,972	6,500	6,500	6,500	-
532335		Meals	-	-	132	132	150	-
532336		Lodging	-	406	392	392	588	-
533225		Telephone & Fax	1,033	478	700	700	1,000	-
571004		IP Telephony Allocation	254	120	241	241	255	-
571005		Duplicating Allocation	105	41	82	82	76	-
571009		MIS PC Group Allocation	10,529	6,656	13,311	13,311	14,825	-
571010		MIS Systems Grp Alloc(ISIS)	1,511	870	1,739	1,739	1,751	-
591519		Other Insurance	1,738	832	1,918	1,918	1,782	-
591520		Liability Claims	17,701	-	-	-	-	-
OPERATING EXPENDITURES			153,729	46,530	146,825	146,825	150,992	-
594810		Capital Equipment	-	7,595	-	10,000	-	-
CAPITAL OUTLAY EXPENDITURES			-	7,595	-	10,000	-	-
EXPENDITURES TOTAL			383,791	172,145	397,209	407,209	404,799	-
REVENUES			357,815	194,800	407,209	407,209	404,799	-
EXPENDITURES			383,791	172,145	397,209	407,209	404,799	-
TOTAL BUSINESS UNIT-12701 -Medical Examiner			25,976	(22,655)	(10,000)	0	0	-
REVENUES			357,815	194,800	407,209	407,209	404,799	-
EXPENDITURES			383,791	172,145	397,209	407,209	404,799	-
TOTAL Medical Examiner DEPARTMENT			25,976	(22,655)	(10,000)	0	0	-

Corporation Counsel

MISSION

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

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Implement Lean training to meet time constraints	Work with Department Heads to draft proposed resolutions prior to Committee meetings	Transformative Government Objective 4.2	Ongoing
	Timely finalize County Board packet to allow review by County Board members prior to meeting	Transformative Government Objective 4.2	Ongoing
Ensure legal compliance and reduce liability exposure	Provide routine training on relevant legal issues to County Board, Department Heads, and employees	Transformative Government Objective 1.3	Ongoing
	Develop standard operating procedure and form documents for regularly occurring legal issues such as contracting and purchasing	Transformative Government Objective 1.3	Ongoing
Promote confidence in the legal services provided by the Corporation Counsel office	Continue to maintain strong relationships with county staff and officials	Transformative Government Objective 1.1	Ongoing
	Provide quality and timely legal advice that enables staff to perform their job duties	Transformative Government Goal 1	Ongoing

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2023	2024 (Est)	2025 (Est)
Mental Commitments	87	90	90
Mental Commitment Extensions	44	35	35
Return to Inpatient Facility	33	25	25
Adult Guardianships & Ch 55 Protective Placements	25	20	20
Annual Reviews (<i>Watts</i>)	14	15	15

Child Abuse and Neglect Substantiation Appeals	2	4	4
Children in Need of Protection and Services (CHIPS) Total including TPC's and Long Form	52	45	45
Temporary Physical Custody (TPC)	34	40	40
Long Form CHIPS Petition	18	20	20
Termination of Parental Rights (TPR)	3	8	8
CHIPS Guardianships	13	12	12

FACTORS INFLUENCING SERVICE DELIVERY AND ACCOMPLISHMENTS

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

- Successfully transitioned a new Corporation Counsel in October of 2023, continuing operations uninterrupted.
- Refined process for review of resolutions and County Board packet to allow for timely review by Committee Members and the Board before acting on them.
- Provided training to County Board, Department Heads and staff on relevant legal issues such as open meetings, open records, contracting/purchasing, etc.
- Integrated the Assistant Corporation Counsels into the general corporation counsel office duties and worked to cross-train in areas of APS, mental health, and guardianships to ensure continuity of operations and collaboration.
- Managed project to codify County Ordinances to ensure ordinances are consistent, organized, and easily accessible to the community.
- Continued to ensure the Corporation Counsel office is always available to county staff, department heads and officials to answer a variety of questions and provide legal advice, including short notice and unscheduled office visits, to ensure that county operations will not be negatively affected by delayed legal advice.

DEPARTMENT ORGANIZATIONAL CHART

Corporation Counsel

Financial Summary

	2023 Actual	2024 Estimate	2024 Amended Budget	2025 Budget	Change from 2024 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	-	-	-	-	-	-
Miscellaneous Revenue	7,740	-	-	-	-	-
Total Revenues	7,740	-	-	-	-	0.00%
Expenditures						
Personnel Expenses	421,048	455,889	455,889	455,067	(822)	-0.18%
Purchased Services	1,824	2,200	2,200	1,465	(735)	-33.41%
Operating Costs	27,463	22,470	22,470	24,470	2,000	8.90%
Interdept. Charges	10,271	16,398	16,398	17,345	947	5.78%
Other Expenses	3,383	3,732	3,732	3,515	(217)	-5.82%
Capital Expenses	-	-	-	-	-	-
Total Expenditures	463,989	500,689	500,689	501,862	1,173	0.23%
Property Taxes	488,185	500,689	500,689	501,862	1,173	0.23%
Addition to (Use of) Fund Balance	31,937	-	-	-	-	-

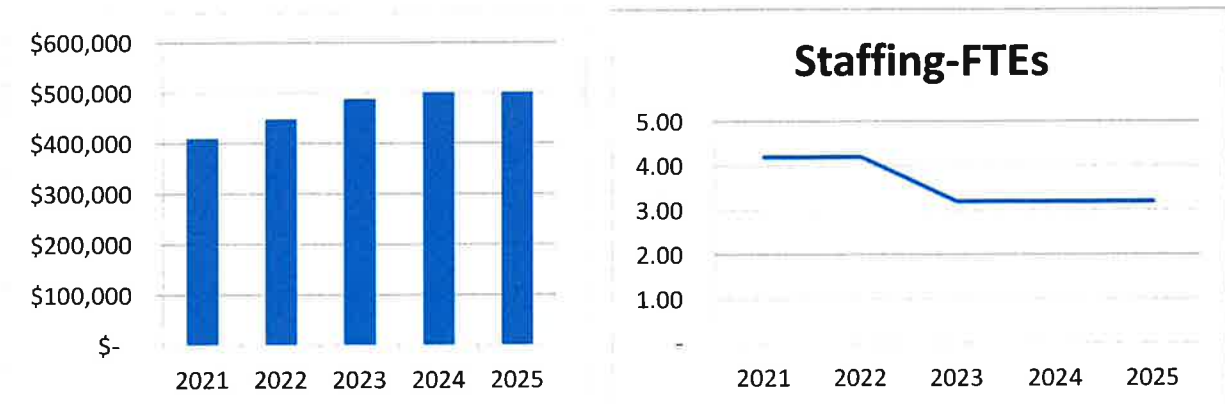
Summary Highlights:

The 2025 budget provides \$501,862 in tax levy, which is a \$1,173 increase in operating levy from the 2024 amended budget. This is main contributing factors to this is an increase in tax & law software subscriptions, membership dues, and a decrease in personnel expenses.

Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



Corporation Counsel-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
11501 -Corporation Counsel								
REVENUES								
411100		General Property Taxes	488,185	250,344	500,689	500,689	501,862	-
480102		Misc Reimbursement	7,740	-	-	-	-	-
REVENUES TOTAL			495,926	250,344	500,689	500,689	501,862	-
EXPENDITURES								
511110		Salary-Permanent Regular	257,504	123,596	276,626	276,626	296,615	-
511210		Wages-Regular	67,023	35,489	70,982	70,982	74,256	-
511220		Wages-Overtime	170	26	556	556	437	-
511330		Wages-Longevity Pay	203	-	218	218	233	-
SALARIES TOTAL			324,899	159,110	348,382	348,382	371,541	-
512141		Social Security	23,776	11,600	25,533	25,533	27,440	-
512142		Retirement (Employer)	21,509	10,772	24,735	24,735	25,405	-
512144		Health Insurance	46,157	11,885	51,392	51,392	24,886	-
512145		Life Insurance	150	43	183	183	103	-
512151		HSA Contribution	-	-	2,132	2,132	2,160	-
512153		HRA Contribution	1,897	91	-	-	-	-
512173		Dental Insurance	2,660	1,615	3,533	3,533	3,533	-
FRINGE TOTAL			96,149	36,005	107,507	107,507	83,527	-
TOTAL SALARIES AND FRINGES			421,048	195,115	455,889	455,889	455,067	-
521212		Legal	1,830	330	2,000	2,000	1,265	-
521219		Other Professional Serv	(7)	85	200	200	200	-
531003		Notary Public Related	20	-	-	-	-	-
531298		United Parcel Service	8	-	20	20	20	-
531303		Computer Equipmt & Software	14,059	2,123	7,000	7,000	7,300	-
531311		Postage & Box Rent	1,016	312	500	500	500	-
531312		Office Supplies	930	608	500	500	1,500	-
531313		Printing & Duplicating	68	180	50	50	300	-
531314		Small Items Of Equipment	-	-	300	300	500	-
531323		Subscriptions-Tax & Law	6,262	2,755	7,800	7,800	9,000	-
531324		Membership Dues	1,778	1,929	1,800	1,800	2,700	-
531326		Advertising	901	-	-	-	-	-
532325		Registration	755	386	2,000	2,000	1,000	-
532332		Mileage	40	-	400	400	300	-
532335		Meals	-	-	200	200	200	-
532336		Lodging	891	389	1,500	1,500	1,000	-
532339		Other Travel & Tolls	-	5	-	-	-	-
533225		Telephone & Fax	152	37	100	100	150	-
535242		Maintain Machinery & Equip	584	225	300	300	-	-
571004		IP Telephony Allocation	507	241	482	482	638	-
571005		Duplicating Allocation	71	7	14	14	51	-
571009		MIS PC Group Allocation	6,317	5,177	10,353	10,353	11,530	-
571010		MIS Systems Grp Alloc(ISIS)	3,375	2,775	5,549	5,549	5,126	-
591519		Other Insurance	3,383	1,642	3,732	3,732	3,515	-
OPERATING EXPENDITURES			42,941	19,204	44,800	44,800	46,795	-
EXPENDITURES TOTAL			463,989	214,319	500,689	500,689	501,862	-
REVENUES			495,926	250,344	500,689	500,689	501,862	-
EXPENDITURES			463,989	214,319	500,689	500,689	501,862	-
TOTAL BUSINESS UNIT-11501 -Corporation Counsel			(31,937)	(36,026)	(0)	(0)	-	-
REVENUES			495,926	250,344	500,689	500,689	501,862	-
EXPENDITURES			463,989	214,319	500,689	500,689	501,862	-
TOTAL Corporation Counsel DEPARTMENT			(31,937)	(36,026)	(0)	(0)	-	-

Human Services Department

DEPARTMENT MISSION

Enhance the quality of life for individuals and families living in Jefferson County by addressing their needs in a respectful manner, while honoring their independence and cultural differences.

DEPARTMENT GOALS

Program Title	Desired Results	Mandates or References	Objectives	Link to Strategic Plan	Completion Date
ADMINISTRATION					
Fiscal	Accurately complete all county, state, and federal reports and billing.	State and Federal budget acts Medicaid and Medicare requirements.	100% compliance with reporting requirements as denoted on work chart.	Transformative Government Objective 2.1, 5.1	12/31/25
Maintenance	Maintain buildings and grounds while planning for future.	46	100% of capital projects completed on time and within budget.	Transformative Government Objectives 2.5, 3.1	12/31/25
AGING & DISABILITY RESOURCE CENTER (ADRC)					
ADRC	Provide accurate, unbiased information on all aspects of life related to aging or living with a disability; and serves as the access point for publicly-funded long-term care.	46.283, DHS 10	100% compliance with the State contract.	Highly Regarded Quality of Life Objective 1.4	12/31/25
Senior Dining Program	Serve & deliver, without interruption, well-balanced meals to seniors who request them in our service area, and to those who have the greatest economic or social need.	Older Americans Act (OAA)	95% of qualifying individuals who request home delivered meals receive them.	Transformative Government Objective 1.4	12/31/25
Transportation	Provide medical transportation to seniors and persons with disabilities	85.21	100% of qualifying ride requests is met.	Transformative Government Objective 1.4	12/31/25

Program Title	Desired Results	Mandates or References	Objectives	Link to Strategic Plan	Completion Date
BEHAVIORAL HEALTH DIVISION					
Adult Protective Services and Elder Abuse	Ensure vulnerable adults, aged 18+ are aware of and have access to Adult Protective Services 24/7.	46.283, 46.90, 51, and 55	100% of referrals are responded to within the time frames contained in the statute.	Transformative Government Objective 1.4	12/31/25
Community Support Program	Integrated services for people with severe and persistent mental illness.	51 AR 63	72% of all treatment plan goals are met.	Highly Regarded Quality of Life Objective 2.1 Transformative Government Objective 1.4	12/31/25
Community Recovery Services (CRS)	Residential services for people with mental health and substance abuse.	51	100% compliance with CRS rules.	Highly Regarded Quality of Life Objective 2.1 Transformative Government Objective 1.4	12/31/25
Comprehensive Community Services	Recovery based community, mental health, and substance abuse services.	Supports 51 services AR 36	72% of all treatment plan goals are met.	Highly Regarded Quality of Life Objective 2.1 Transformative Government Objective 1.4	12/31/25
Emergency Mental Health	24/7 mobile response to all crisis call.	51	Considering lethality and acuity, maintain diversion rate to least restrictive setting.	Highly Regarded Quality of Life Objective 2.1 Transformative Government Objective 1.4	12/31/25
Outpatient Alcohol and Other Drugs Clinic	Treatment services for substance use including opioid addictions.	75	Improve protective factors of brief addiction monitor scores.	Transformative Government Objective 1.4	12/31/25
Outpatient Mental Health Clinic	Provide mental health counseling.	51 AR 35	PHQ 9 score will improve by 2%.	Transformative Government Objective 1.4	12/31/25

Program Title	Desired Results	Mandates or References	Objectives	Link to Strategic Plan	Completion Date
CHILD & FAMILY DIVISION					
Birth to Three	Supporting Families in promoting the growth and development of their children.	46 and 51 AR 910	The Birth to Three Program will be issued a notification of 100% compliance with the Federally Compliance Indicators by DHS.	Transformative Government Objective 1.4	12/31/25
Busy Bee Pre-School	Supporting Families in promoting the growth and development of their children	46 and 51 AR 910	Busy Bees Pre-School will maintain a 4-star rating from the Young Star Program	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/25
Children in Need of Protective Service (CPS)	Monitor safety, well-being and permanency for all children found to need protection or services by the courts.	48	All CPS workers will have a full disclosure meeting with families within 60 days of case assignment to ongoing staff.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/25
Children Long Term Support	Home and Community-based services that provide Medicaid funding for children with substantial functional needs.	46	All six-month individual service plans will have 100% compliance with mandates.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/25
Coordinated Service Team	Strength based and team centered	46	90% of all children will remain in their home.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/25
Intake	Provides a single access point for all children, youth and family service needs.	48, 938	100% of all State and Federal timelines will be met.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/25
Youth Justice Integrated Services	Provide evidence-based treatment and supervision to all court ordered youth.	938	Monthly structured treatment staffing's will be held monthly for our youth in Residential Care Centers.	Goal 3 Strategy 3.2 and 3.3 Strategy 5.4	12/31/25

Program Title	Desired Results	Mandates or References	Objectives	Link to Strategic Plan	Completion Date
ECONOMIC SUPPORT DIVISION					
Child Care-Wisconsin Shares	Provides financial assistance for childcare expenses to those who meet income guidelines.	46 and 49	Meet mandated performance standards including 100% timely processing and accuracy.	Intentional Economic Growth Objective 3.3	12/31/25
Energy Assistance	Provides financial assistance to those who have a heating expense and meet income guidelines.	46 and 49	Meet mandated performance standards including 100% timely processing and accuracy.	Intentional Economic Growth Objective 3.3	12/31/25
Food Share-Food Stamps	Provides financial assistance to purchase food for those who meet income guidelines.	46 and 49	Meet mandated performance standards including 100% timely processing and accuracy.	Intentional Economic Growth Objective 3.3	12/31/25
Medical Assistance and Market Place exchanges	Provides Health Insurance benefits for those who meet income guidelines.	46, 49 and PPACA	Meet mandated performance standards including 100% timely processing and accuracy.	Intentional Economic Growth Objective 3.3	12/31/25
Southern Consortium Call Center	Single point of contact for applying for public benefits.	46 and 49	95% of all calls are answered within 10 minutes.	Intentional Economic Growth Objective 3.3	12/31/25

PROGRAM EVALUATION

Program/Service Description	2022	2023	2024 (Est.)	2025 (Est.)
Disability Benefit Specialist-Total Individuals Served.	339	331	425	450
Elderly Benefit Specialist-Total Individuals Served.	362	404	550	575
Information & Assistance-Total Unduplicated Contacts.	8260	8,087	9,386	10,000
Information & Assistance-Total Unduplicated Consumers Served.	2,661	2,694	3,428	3,700

National Family Caregiver-Total Unduplicated Scholarship Recipients.	196	144	150	150
Nutrition Program-Total Congregate Unduplicated Individuals.	123	312	366	450
Nutrition Program-Total Home Delivery Unduplicated Individuals.	601	326	574	500
Nutrition Program-Total Delivery Meals.	38,302	35,029	31,000	30,000
Transportation One Way Trips.	11,350	12,314	11,500	11,800
Emergency Mental Health Crisis Contacts.	13,604	11,109	10,000	10,000
Mental Health Outpatient Clinic Consumers Served.	893	1,045	1,060	1,075
Substance Abuse Outpatient Clinic Consumers Served.	534	596	600	615
Comprehensive Community Services Consumers Served.	251	267	269	310
Community Support Program Consumers Served.	129	138	111	130
Birth to Three-Children Evaluated.	271	356	260	305
Children's Long-Term Support Families Served.	446	526	562	596
Children Served in Child Protection Services.	199	170	170	175
Youth Justice Families Served.	123	125	117	120
Community Response Programming-Families Served	60	50	50	50
Child Protective Services- Initial Assessments Completed	243	250	208	233
Youth Justice Intake-Delinquency and Truancy Referrals	302	310	168	180
Parents Supporting Parents-Parents Served	15	20	25	30
Coordinated Services Team (CST)-Children Served	20	24	40	40
Economic Support Consortium Calls.	126,631	140,000	138,500	140,000

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY

- Federal government declared the end of the Public Health Emergency in 2023, impacting our programs significantly. "Unwinding" of the MA benefits and MA billing rules from temporary to permanent.
- Implementation of new EMH billing rules, effective February 2023.
- Implementation of new CLTS billing rules, effective July 2024
- Continued Increased number of people over the age of 60 in Jefferson County.
- ARPA funds are no longer available for many programs.
- The continued increasing number of children with mental health needs.
- Lack of affordable housing.
- The increasing number of people and families impacted by substance use issues continues.

ACCOMPLISHMENTS FOR 2023 AND MID 2024 FISCAL YEARS ARE AS FOLLOWS:

- The Department's key objectives were met in 2023 and thus far in 2024.
- The Department's reserve fund was maintained.
- The Department ended 2023 with a surplus.
- We were able to reduce both adult and youth admissions to WMHI for 2023. The youth admissions due to emergency detention were reduced by almost 50%.
- We expanded the crisis workers embedded local law enforcements agencies.
- Economic Support processed applications timely at a rate of 99.62%.
- Initiated the Purple Tube Project in Jefferson County with first responders for individuals living with Alzheimer's and Dementia.
- The Youth Crisis Stabilization Facility known as the Matz Center was opened in January 2024. This was funded by grants from DHS.
- The Compliance program was expanded by adding additional staff to that area while creating a Compliance committee and updating various internal policies.
- Completed numerous capital projects, including a new playground with Head Start.
- Several new grants impacting the child welfare teams, including Relative Caregiver Support, Youth Justice Innovations, and DOJ Truancy Diversion.
- Received and began using three new vans from State of Wisconsin DOT for the Transportation program.
- The Adult Disability Resource Center navigated more public long term care determinations and resource needs as more people are now over the age of 60 in the county.
- A second full time nurse position was added to the Community Support Program (CSP).
- The outpatient clinic opened a new branch location at The Collective in Watertown and provides in-person and telehealth psychotherapy services from this location.
- Community Response Programming successfully diverted 100% of families from formal court involvement.
- The Intake Unit was able to prevent out-of-home placements for 97 children with the use of Targeted Safety Service funding, creating a savings in alternate care costs of \$1,047,600 in 2023.
- The Intake Unit was one of only of 10 counties in Wisconsin with a completion rate above 95% for timely face-to-face contacts within the Initial Assessment process.
- The Youth Justice program has only one youth placed in out of home care.

ADMINISTRATIVE SERVICES DIVISION

AGING & DISABILITY RESOURCE DIVISION

BEHAVIORAL HEALTH DIVISION

CHILD AND FAMILY RESOURCES DIVISION

ECONOMIC SUPPORT DIVISION

Human Services

Financial Summary

	2023 Actual	2024 Estimate	2024	2025 Budget	Change from 2024	
			Amended Budget		Amended Budget	%
Revenues						
Intergovernmental Revenues	14,413,259	14,711,328	14,720,878	14,497,947	(222,931)	-1.51%
Fines, Forfeitures & Penalties	85,477	-	-	132,061	132,061	-
Public Charges	11,171,367	14,184,873	14,181,853	16,380,725	2,198,872	15.50%
Intergovernmental Charges	1,484,148	1,440,840	1,440,839	1,571,174	130,335	9.05%
Misc. Revenues	249,615	226,326	226,326	127,655	(98,671)	-43.60%
Other Financing Sources	219,946	-	95,274	88,814	(6,460)	-6.78%
Total Revenues	27,623,812	30,563,367	30,665,170	32,798,376	2,133,206	6.96%
Expenditures						
Personnel Expenses	19,825,104	23,231,899	23,228,878	24,168,737	939,859	4.05%
Purchased Services	2,662,761	3,502,330	3,502,830	4,134,996	632,166	18.05%
Operating Costs	13,281,620	12,548,457	12,562,565	12,243,624	(318,941)	-2.54%
Interdept. Charges	986,856	1,141,347	1,141,347	1,445,138	303,791	26.62%
Other Expenses	276,164	200,648	200,648	200,303	(345)	-0.17%
Capital Items	269,615	475,968	475,968	82,718	(393,250)	-82.62%
Other Financing Uses	445,080	650,000	650,000	-	(650,000)	-100.00%
Total Expenditures	37,747,201	41,750,649	41,762,236	42,275,516	513,280	1.23%
Property Taxes	9,611,869	9,918,062	9,918,062	9,477,140	(440,922)	-4.45%
Addition to (Use of) Fund Balance	(511,519)	(1,269,220)	(1,179,004)	-		

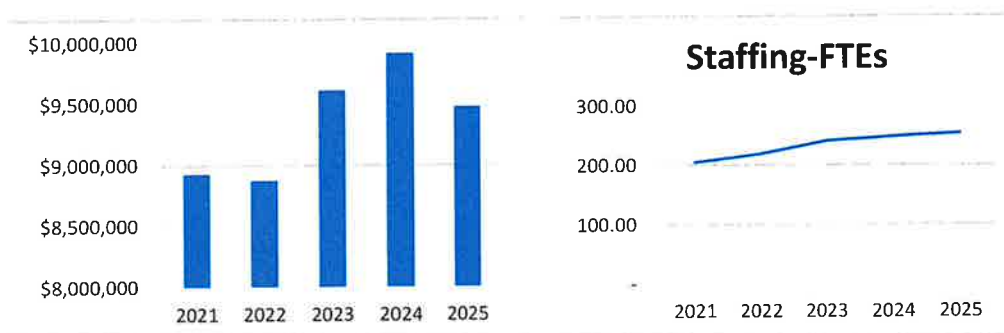
Summary Highlights:

The 2025 budget provides \$9,477,140 in tax levy. This is a \$440,922 decrease from the 2024 amended budget. This is mainly due to termination of the Judicial Engagement Team program. Public charges increases are mainly insurance collections which have seen robust growth over the past few years. These revenues will be used to fund increases in purchased services and in staff costs.

Summary of Capital Items:

\$ 82,718 Replacement Vehicles
 \$ 82,718 Total

Summary of Property Tax Levy and FTEs



Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
6116990-ADMIN ALLOC Overhead								
REVENUES								
411100	65200	General Property Taxes	9,611,869	4,959,031	9,918,062	9,918,062	9,477,140	-
451002	65200	Private Party Photocopy	3,923	1,904	3,500	3,500	3,500	-
455433	65200	Head Start Public Charges	6,452	4,839	6,452	6,452	6,452	-
471010	65200	Workforce Dev Ctr State Use	37,391	20,171	41,895	41,895	37,625	-
474140	65200	Health Dept Billed	57,833	29,517	57,833	57,833	57,833	-
483002	65200	Misc Sale/Material & Supply	226	-	200	200	200	-
486001	65200	Vending Commission	769	264	600	600	600	-
611101	65200	Transfer To General	-	-	-	-	88,814	-
611103	65210	Operating Transfer In	219,946	-	95,274	95,274	-	-
REVENUES TOTAL			9,938,410	5,015,726	10,123,816	10,123,816	9,672,164	-
EXPENDITURES								
511110	65190	Salary-Permanent Regular	699,491	365,279	705,062	705,062	739,490	-
511110	65200	Salary-Permanent Regular	-	-	-	-	83,361	-
511210	65190	Wages-Regular	289,474	144,714	389,650	389,650	547,037	-
511210	65200	Wages-Regular	180,838	125,189	234,232	234,232	180,628	-
511220	65190	Wages-Overtime	984	-	-	-	-	-
511220	65200	Wages-Overtime	399	761	-	-	-	-
511240	65190	Wages-Temporary	21,838	12,306	-	-	-	-
511240	65200	Wages-Temporary	8,043	-	-	-	-	-
511330	65190	Wages-Longevity Pay	16,023	-	1,125	1,125	1,125	-
511330	65200	Wages-Longevity Pay	375	18	375	375	-	-
SALARIES TOTAL			1,217,466	648,267	1,330,444	1,330,444	1,551,641	-
512141	65190	Social Security	75,988	38,190	82,232	82,232	94,890	-
512141	65200	Social Security	13,670	9,316	17,068	17,068	19,689	-
512142	65190	Retirement (Employer)	63,749	34,684	77,231	77,231	90,522	-
512142	65200	Retirement (Employer)	11,668	7,302	15,008	15,008	15,912	-
512144	65190	Health Insurance	166,001	82,249	171,216	171,216	161,207	-
512144	65200	Health Insurance	33,059	10,467	56,276	56,276	20,738	-
512145	65190	Life Insurance	479	268	429	429	532	-
512145	65200	Life Insurance	146	87	149	149	184	-
512146	65200	Workers Compensation	3,795	1,987	33,697	33,697	34,950	-
512148	65200	Unemployment Compensation	2,109	1,821	3,000	3,000	3,000	-
512151	65190	HSA Contribution	-	-	7,486	7,486	14,498	-
512151	65200	HSA Contribution	-	-	2,423	2,423	1,800	-
512153	65190	HRA Contribution	2,372	2,681	-	-	-	-
512173	65190	Dental Insurance	8,263	5,117	11,756	11,756	12,253	-
512173	65200	Dental Insurance	2,626	2,208	4,416	4,416	4,416	-
FRINGE TOTAL			383,925	196,377	482,385	482,385	474,590	-
TOTAL SALARIES AND FRINGES			1,601,391	844,643	1,812,829	1,812,829	2,026,231	-
514151	65190	Per Diem	4,810	1,690	2,030	2,030	4,648	-
521212	65200	Legal	8,141	3,813	10,000	10,000	9,000	-
521213	65200	Accounting & Auditing	21,370	4,200	16,960	16,960	26,080	-
521296	65200	Computer Support	2,780	3,571	3,000	3,000	4,000	-
529002	65200	Clearing House Services	11,787	5,640	12,000	12,000	12,000	-
529170	65200	Grounds Keeping Charges	17,901	-	25,925	25,925	18,732	-
529299	65200	Purchase Care & Services	-	4,125	-	-	-	-
531303	65200	Computer Equipmt & Software	159,014	130,464	125,000	125,000	150,000	-
531304	65200	Noncapital Auto	-	28	-	-	-	-
531311	65200	Postage & Box Rent	22,574	22,442	30,000	30,000	26,000	-
531312	65200	Office Supplies	37,799	18,311	35,000	35,000	35,000	-
531313	65200	Printing & Duplicating	26,884	13,468	31,200	31,200	31,200	-
531314	65200	Small Items Of Equipment	102,315	3,718	35,000	35,000	25,000	-
531319	65190	Other Operating Supplies	23	79	-	-	-	-
531319	65200	Other Operating Supplies	594	-	300	300	300	-
531320	65200	Safety Supplies	1,676	1,621	2,000	2,000	2,500	-
531324	65200	Membership Dues	3,382	3,272	5,000	5,000	4,000	-
531326	65190	Advertising	511	458	500	500	500	-
531326	65200	Advertising	4,604	2,750	5,000	5,000	5,000	-
531348	65200	Educational Supplies	1,101	220	1,000	1,000	1,000	-
531349	65200	Other Operating Expenses	31	54	-	-	-	-
531351	65200	Gas/Diesel	50,498	19,174	60,000	60,000	50,000	-
532325	65190	Registration	1,184	1,460	1,030	1,030	1,150	-
532325	65200	Registration	8,250	-	5,000	5,000	-	-
532332	65190	Mileage	2,039	772	1,800	1,800	1,800	-
532332	65200	Mileage	-	-	100	100	100	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
532336	65190	Lodging	736	382	360	360	382	-
533221	65200	Water	5,593	2,961	6,437	6,437	6,041	-
533222	65200	Electric	70,054	29,696	78,820	78,820	75,658	-
533223	65200	Sewer	4,908	2,458	5,566	5,566	5,301	-
533224	65200	Natural Gas	22,522	13,099	32,268	32,268	24,324	-
533225	65200	Telephone & Fax	86,439	43,039	86,400	86,400	84,000	-
533235	65200	Storm Water Utility	2,460	1,230	2,706	2,706	2,657	-
533236	65200	Wireless Internet	2,236	587	3,548	3,548	2,415	-
535242	65200	Maintain Machinery & Equip	42,434	41,108	31,460	31,460	31,460	-
535245	65200	Grounds Improvements	6,008	9,391	7,000	7,000	10,000	-
535247	65200	Building Repair & Maint	-	502	-	-	-	-
535297	65200	Refuse Collection	4,645	2,382	4,200	4,200	4,645	-
535344	65200	Household & Janitorial Supp	110,547	18,821	12,000	12,000	22,000	-
535352	65200	Vehicle Parts & Repairs	13,352	10,612	5,000	5,000	15,000	-
535360	65200	Repair & Maintenance	65,590	38,688	50,822	50,822	45,000	-
543954	65190	Overhead Allocation	(1,355,465)	(690,329)	(1,451,906)	(1,451,906)	(1,670,033)	-
543954	65200	Overhead Allocation	(2,234,031)	(1,161,240)	(2,425,208)	(2,425,208)	(2,537,410)	-
571004	65200	IP Telephony Allocation	34,500	17,406	34,811	34,811	38,637	-
571005	65200	Duplicating Allocation	13,561	4,978	9,957	9,957	9,847	-
571007	65200	MIS Direct Charges	157,638	-	-	-	-	-
571009	65200	MIS PC Group Allocation	518,015	402,282	804,564	804,564	1,068,587	-
571010	65200	MIS Systems Grp Alloc(ISIS)	160,648	110,066	220,132	220,132	213,068	-
571020	65200	Fleet Allocation	102,495	-	71,884	71,884	115,000	-
591519	65200	Other Insurance	178,656	91,899	195,748	195,748	194,204	-
593391	65200	Prior Year Expenditures	19	819	-	-	-	-
611104	65200	Operating Transfer Out	445,080	-	-	-	-	-
OPERATING EXPENDITURES			(1,052,091)	(767,832)	(1,805,585)	(1,805,585)	(1,831,208)	-
594801	65210	Capital Programming Charges	9,136	95,779	191,559	191,559	-	-
594810	65210	Capital Equipment	49,841	-	-	-	-	-
594822	65210	Capital Improvement Building	12,924	55,012	174,526	174,526	-	-
CAPITAL OUTLAY EXPENDITURES			71,902	150,791	366,085	366,085	-	-
EXPENDITURES TOTAL			621,202	227,602	373,329	373,329	195,024	-
REVENUES			9,938,410	5,015,726	10,123,816	10,123,816	9,672,164	-
EXPENDITURES			621,202	227,602	373,329	373,329	195,024	-
TOTAL BUSINESS UNIT-61169900-ADMIN ALLOC Overhea			(9,317,208)	(4,788,124)	(9,750,488)	(9,750,488)	(9,477,140)	-

61690987-Admin - NR Unfunded

REVENUES								
45212	63101	Misc Client Reimbursement	10,468	5,935	10,000	10,000	10,000	-
485100	65187	Donations - Unrestricted	1,600	-	1,200	1,200	1,200	-
REVENUES TOTAL			12,068	5,935	11,200	11,200	11,200	-
EXPENDITURES								
535246	65187	Building Service & Maint	42,726	-	34,000	34,000	42,726	-
535360	63101	Repair & Maintenance	32,237	4,152	23,000	23,000	12,000	-
551901	63101	Other Financial Assistance	-	51	-	-	-	-
551904	65187	Food Pantry	1,911	-	1,200	1,200	1,200	-
557220	63101	Utilities	5,550	2,395	5,000	5,000	5,000	-
557321	65187	Food House/Supplies	2,469	1,992	2,500	2,500	2,500	-
593256	65187	Bank Charges	4,382	766	2,500	2,500	2,500	-
593391	65187	Prior Year Expenditures	480	-	-	-	-	-
594950	63001	Operating Reserve	-	-	650,000	650,000	-	-
OPERATING EXPENDITURES			89,755	9,355	718,200	718,200	65,926	-
594822	63101	Capital Improvement Building	-	-	12,330	12,330	-	-
CAPITAL OUTLAY EXPENDITURES			-	-	12,330	12,330	-	-
EXPENDITURES TOTAL			89,755	9,355	730,530	730,530	65,926	-
REVENUES			12,068	5,935	11,200	11,200	11,200	-
EXPENDITURES			89,755	9,355	730,530	730,530	65,926	-
TOTAL BUSINESS UNIT-61690987-Admin - NR Unfunded			77,687	3,420	719,330	719,330	54,726	-

62013000-Age-DD Comm Living

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES								
555406	65075	Protective Place/Guardianshp	26,445	9,505	25,000	25,000	25,000	-
		OPERATING EXPENDITURES	26,445	9,505	25,000	25,000	25,000	-
		EXPENDITURES TOTAL	26,445	9,505	25,000	25,000	25,000	-
		EXPENDITURES	26,445	9,505	25,000	25,000	25,000	-
TOTAL BUSINESS UNIT-62013000-Age-DD Comm Living			26,445	9,505	25,000	25,000	25,000	-

62080000-Age-Adult Elderly

REVENUES								
421001	65076	State Aid - EBS	4,977	6,067	4,977	4,977	6,067	-
421001	65163	State Aid	45,076	-	40,868	40,868	38,250	-
421005	65076	SHIP - EBS	7,400	7,400	7,400	7,400	3,404	-
421006	65076	SPAP - EBS	6,739	3,051	6,102	6,102	3,051	-
421037	65076	Benefit Specialist State	28,215	7,485	28,215	28,215	28,215	-
421058	65163	State Aid - Prior Year	3,723	-	-	-	-	-
424002	65163	ARPA	1,095	9,759	-	-	-	-
REVENUES TOTAL			97,225	33,762	87,562	87,562	78,987	-
		REVENUES	97,225	33,762	87,562	87,562	78,987	-
TOTAL BUSINESS UNIT-62080000-Age-Adult Elderly			97,225	33,762	87,562	87,562	78,987	-

62080048-Age-AE-ADRC

REVENUES								
421001	65048	State Aid	1,162,087	320,080	1,240,486	1,240,486	1,278,459	-
REVENUES TOTAL			1,162,087	320,080	1,240,486	1,240,486	1,278,459	-
		REVENUES	1,162,087	320,080	1,240,486	1,240,486	1,278,459	-
TOTAL BUSINESS UNIT-62080048-Age-AE-ADRC			1,162,087	320,080	1,240,486	1,240,486	1,278,459	-

62080948-Age-AE NONR ADRC

REVENUES								
421058	65048	State Aid - Prior Year	1,187	(5)	-	-	-	-
REVENUES TOTAL			1,187	(5)	-	-	-	-
		REVENUES	1,187	(5)	-	-	-	-
TOTAL BUSINESS UNIT-62080948-Age-AE NONR ADRC			1,187	(5)	-	-	-	-

62081700-Age-AE Spec Transportation

REVENUES								
421001	63010	State Aid	85,005	-	85,005	85,005	70,322	-
421001	65151	State Aid	226,153	223,356	226,153	226,153	226,153	-
421001	65195	State Aid	76,800	-	66,481	66,481	66,174	-
455016	65151	Care Wisc Case Management	86,699	22,456	85,000	85,000	60,000	-
483009	65151	Sale of Vehicles	3,050	-	-	-	-	-
485100	65151	Donations - Unrestricted	337	-	-	-	-	-
485101	65151	Volunteer Transport Donation	22,769	12,760	30,000	30,000	30,000	-
REVENUES TOTAL			500,813	258,572	492,639	492,639	452,649	-
EXPENDITURES								
511110	63010	Salary-Permanent Regular	77,056	37,655	81,806	81,806	85,877	-
511110	65151	Salary-Permanent Regular	14,814	10,289	10,306	10,306	16,153	-
511210	65151	Wages-Regular	251,428	124,421	260,645	260,645	188,118	-
511220	65151	Wages-Overtime	108	-	-	-	-	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
511240	65151	Wages-Temporary	2,293	1,449	-	-	-	-
		SALARIES TOTAL	345,699	173,814	352,757	352,757	290,147	-
512141	63010	Social Security	5,192	2,527	5,603	5,603	5,614	-
512141	65151	Social Security	20,552	10,366	20,738	20,738	15,635	-
512142	63010	Retirement (Employer)	5,243	2,598	5,808	5,808	5,968	-
512142	65151	Retirement (Employer)	5,932	3,477	5,933	5,933	6,525	-
512144	63010	Health Insurance	25,148	10,535	23,360	23,360	20,738	-
512144	65151	Health Insurance	-	958	-	-	-	-
512145	65151	Life Insurance	42	23	38	38	44	-
512151	63010	HSA Contribution	-	-	969	969	1,800	-
512153	63010	HRA Contribution	743	70	-	-	-	-
512173	63010	Dental Insurance	925	460	1,104	1,104	1,104	-
512173	65151	Dental Insurance	137	177	110	110	166	-
		FRINGE TOTAL	63,913	31,211	63,664	63,664	57,594	-
		TOTAL SALARIES AND FRINGES	409,613	205,024	416,421	416,421	347,741	-
531303	65151	Computer Equipmt & Software	3,588	1,794	3,900	3,900	3,900	-
531304	65151	Noncapital Auto	180	180	-	-	180	-
531313	65151	Printing & Duplicating	-	49	500	500	200	-
531319	65151	Other Operating Supplies	858	493	500	500	500	-
531326	65151	Advertising	1,674	444	1,000	1,000	1,000	-
531351	65151	Gas/Diesel	21,868	9,047	23,454	23,454	21,868	-
532325	63010	Registration	50	50	50	50	50	-
532332	63010	Mileage	-	-	90	90	-	-
532332	65151	Mileage	4,483	1,272	6,000	6,000	5,000	-
535352	65151	Vehicle Parts & Repairs	18,321	6,962	14,000	14,000	14,000	-
543954	63010	Overhead Allocation	17,115	7,822	17,174	17,174	18,213	-
543954	65151	Overhead Allocation	119,286	56,427	116,782	116,782	84,690	-
555104	65151	Special	19,487	4,202	5,000	5,000	5,000	-
555107	65151	Specialized Transportation	55,716	22,850	50,000	50,000	55,000	-
		OPERATING EXPENDITURES	262,626	111,591	238,450	238,450	209,600	-
594811	65195	Capital Automobiles	125,308	14,452	97,553	97,553	82,718	-
		CAPITAL OUTLAY EXPENDITURES	125,308	14,452	97,553	97,553	82,718	-
		EXPENDITURES TOTAL	797,547	331,068	752,424	752,424	640,059	-
		REVENUES	500,813	258,572	492,639	492,639	452,649	-
		EXPENDITURES	797,547	331,068	752,424	752,424	640,059	-
TOTAL BUSINESS UNIT-62081700-Age-AE Spec Transport			296,733	72,496	259,785	259,785	187,410	-

62082000-Age-AE-Access Outreach & Prev

EXPENDITURES

511210	65076	Wages-Regular	53,279	28,903	58,166	58,166	61,060	-
		SALARIES TOTAL	53,279	28,903	58,166	58,166	61,060	-
512141	65076	Social Security	3,711	1,996	4,103	4,103	4,244	-
512142	65076	Retirement (Employer)	3,626	1,994	4,013	4,013	4,245	-
512144	65076	Health Insurance	23,051	11,493	23,360	23,360	20,738	-
512145	65076	Life Insurance	7	4	6	6	8	-
512151	65076	HSA Contribution	-	-	969	969	1,800	-
512153	65076	HRA Contribution	-	828	-	-	-	-
512173	65076	Dental Insurance	925	552	1,104	1,104	1,104	-
		FRINGE TOTAL	31,319	16,867	33,555	33,555	32,138	-
		TOTAL SALARIES AND FRINGES	84,598	45,769	91,721	91,721	93,198	-
531312	65076	Office Supplies	-	-	100	100	-	-
531319	65076	Other Operating Supplies	78	-	-	-	-	-
531349	65076	Other Operating Expenses	25	-	-	-	-	-
532325	65076	Registration	334	215	175	175	250	-
532332	65076	Mileage	36	19	200	200	100	-
532336	65076	Lodging	-	180	-	-	-	-
533225	65076	Telephone & Fax	301	167	504	504	400	-
543954	65076	Overhead Allocation	17,114	8,506	17,174	17,174	18,213	-
		OPERATING EXPENDITURES	17,888	9,088	18,153	18,153	18,963	-
		EXPENDITURES TOTAL	102,487	54,857	109,874	109,874	112,161	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES			102,487	54,857	109,874	109,874	112,161	-
TOTAL BUSINESS UNIT-62082000-Age-AE-Access Outreat			102,487	54,857	109,874	109,874	112,161	-

62082048-Age-AE-Access Outr Prev ADRC

EXPENDITURES								
511110	65048	Salary-Permanent Regular	137,848	71,586	152,456	152,456	148,761	-
511210	65046	Wages-Regular	107,424	63,303	124,927	124,927	130,826	-
511210	65048	Wages-Regular	369,273	203,918	417,093	417,093	431,408	-
511220	65046	Wages-Overtime	4	-	-	-	-	-
511220	65048	Wages-Overtime	86	-	-	-	-	-
511330	65048	Wages-Longevity Pay	375	-	750	750	375	-
SALARIES TOTAL			615,009	338,807	695,226	695,226	711,370	-
512141	65046	Social Security	7,300	4,195	8,811	8,811	8,691	-
512141	65048	Social Security	36,163	19,615	40,821	40,821	40,490	-
512142	65046	Retirement (Employer)	7,309	4,368	8,828	8,828	9,140	-
512142	65048	Retirement (Employer)	33,854	18,803	36,275	36,275	40,186	-
512144	65046	Health Insurance	47,150	22,986	46,720	46,720	41,476	-
512144	65048	Health Insurance	164,543	71,491	149,715	149,715	129,055	-
512145	65046	Life Insurance	29	15	27	27	30	-
512145	65048	Life Insurance	185	99	189	189	180	-
512151	65046	HSA Contribution	-	-	1,938	1,938	3,600	-
512151	65048	HSA Contribution	-	-	6,299	6,299	11,550	-
512153	65046	HRA Contribution	4,046	2,642	-	-	-	-
512153	65048	HRA Contribution	895	1,233	-	-	-	-
512173	65046	Dental Insurance	1,620	1,104	2,208	2,208	2,208	-
512173	65048	Dental Insurance	6,678	4,093	7,802	7,802	8,208	-
<bfringe b="" total<=""></bfringe>			309,773	150,645	309,632	309,632	294,814	-
TOTAL SALARIES AND FRINGES			924,782	489,452	1,004,859	1,004,859	1,006,184	-
514151	65048	Per Diem	4,550	1,820	1,935	1,935	653	-
529160	65046	Interpreter Fee	375	71	-	-	-	-
529160	65048	Interpreter Fee	62	81	-	-	-	-
531312	65046	Office Supplies	-	45	-	-	-	-
531312	65048	Office Supplies	2,478	463	2,500	2,500	1,500	-
531313	65048	Printing & Duplicating	10,676	6,962	6,500	6,500	10,000	-
531319	65046	Other Operating Supplies	78	-	-	-	-	-
531319	65048	Other Operating Supplies	1,002	80	250	250	250	-
531326	65048	Advertising	4,977	2,210	5,000	5,000	5,000	-
531349	65048	Other Operating Expenses	597	98	1,000	1,000	1,000	-
531351	65048	Gas/Diesel	1,056	475	750	750	1,000	-
532325	65046	Registration	449	370	500	500	500	-
532325	65048	Registration	5,317	2,000	5,000	5,000	5,000	-
532332	65046	Mileage	251	78	382	382	382	-
532332	65048	Mileage	1,765	1,191	1,800	1,800	1,800	-
532336	65046	Lodging	758	458	1,260	1,260	860	-
532336	65048	Lodging	1,309	550	900	900	900	-
533225	65046	Telephone & Fax	804	402	804	804	804	-
533225	65048	Telephone & Fax	2,498	1,237	2,491	2,491	2,491	-
535352	65048	Vehicle Parts & Repairs	687	1,021	1,000	1,000	1,000	-
543951	65048	Year End Allocation	(181)	-	-	-	-	-
543954	65046	Overhead Allocation	32,160	17,175	34,348	34,348	36,426	-
543954	65048	Overhead Allocation	138,026	71,722	147,695	147,695	154,809	-
OPERATING EXPENDITURES			209,693	108,509	214,115	214,115	224,375	-
EXPENDITURES TOTAL			1,134,475	597,961	1,218,974	1,218,974	1,230,559	-
EXPENDITURES			1,134,475	597,961	1,218,974	1,218,974	1,230,559	-
TOTAL BUSINESS UNIT-62082048-Age-AE-Access Outr Pr			1,134,475	597,961	1,218,974	1,218,974	1,230,559	-

62083000-Age-AE-Comm Living

REVENUES								
421001	65012	State Aid	25,617	4,805	26,465	26,465	25,617	-
421034	65078	Delivered Meals III-C2	26,009	9,415	23,409	23,409	22,072	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
REVENUES TOTAL			51,626	14,220	49,874	49,874	47,689	-
EXPENDITURES								
521001	65000	MCO Contribution	625,097	625,097	625,097	625,097	625,097	-
551901	65012	Other Financial Assistance	25,617	10,017	26,465	26,465	25,617	-
555401	65078	Congregate Meals	3,877	2,258	4,682	4,682	3,311	-
555402	65078	Home Delivered Meals	22,134	13,931	18,727	18,727	18,761	-
OPERATING EXPENDITURES			676,726	651,304	674,971	674,971	672,786	-
EXPENDITURES TOTAL			676,726	651,304	674,971	674,971	672,786	-
REVENUES			51,626	14,220	49,874	49,874	47,689	-
EXPENDITURES			676,726	651,304	674,971	674,971	672,786	-
TOTAL BUSINESS UNIT-62083000-Age-AE-Comm Living			625,100	637,084	625,097	625,097	625,097	-

62084077-Age-AE Invest & Assess-APS

REVENUES								
421001	65162	State Aid	14,205	8,831	-	-	-	-
421083	65077	St Aid APD-Adult Protect Serv	60,177	6,669	61,827	61,827	74,409	-
REVENUES TOTAL			74,382	15,500	61,827	61,827	74,409	-
EXPENDITURES								
532325	65077	Registration	968	50	1,000	1,000	1,000	-
532332	65077	Mileage	1,409	999	1,000	1,000	2,000	-
543951	65077	Year End Allocation	49,357	38,603	51,917	51,917	77,206	-
543951	65162	Year End Allocation	14,205	-	-	-	-	-
543954	65077	Overhead Allocation	8,443	5,020	8,587	8,587	11,292	-
OPERATING EXPENDITURES			74,382	44,672	62,504	62,504	91,498	-
EXPENDITURES TOTAL			74,382	44,672	62,504	62,504	91,498	-
REVENUES			74,382	15,500	61,827	61,827	74,409	-
EXPENDITURES			74,382	44,672	62,504	62,504	91,498	-
TOTAL BUSINESS UNIT-62084077-Age-AE Invest & Assess			(0)	29,172	677	677	17,089	-

62690948-Age-Non Rep 942 Non Rep AD

REVENUES								
485204	66048	Donations - Human Service	1,402	243	885	885	-	-
485204	66151	Donations - Human Service	-	-	2,100	2,100	-	-
REVENUES TOTAL			1,402	243	2,985	2,985	-	-
EXPENDITURES								
531344	66048	Donation	1,000	100	-	-	-	-
OPERATING EXPENDITURES			1,000	100	-	-	-	-
EXPENDITURES TOTAL			1,000	100	-	-	-	-
REVENUES			1,402	243	2,985	2,985	-	-
EXPENDITURES			1,000	100	-	-	-	-
TOTAL BUSINESS UNIT-62690948-Age-Non Rep 942 Non Rep F			(402)	(143)	(2,985)	(2,985)	-	-

62691400-Age-NONR Supp Home Care

REVENUES								
421001	65157	State Aid	7,986	7,986	7,986	7,986	7,986	-
REVENUES TOTAL			7,986	7,986	7,986	7,986	7,986	-
EXPENDITURES								
555129	65163	Adaptive Aids - Other	3,015	2,900	2,500	2,500	6,000	-
555146	65159	Supportive Home Care Days	2,634	371	2,500	2,500	2,500	-
555146	65163	Supportive Home Care Days	6,219	923	15,000	15,000	8,000	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
555402	65157	Home Delivered Meals	7,986	-	7,986	7,986	7,986	-
		OPERATING EXPENDITURES	19,854	4,194	27,986	27,986	24,486	-
		EXPENDITURES TOTAL	19,854	4,194	27,986	27,986	24,486	-
		REVENUES	7,986	7,986	7,986	7,986	7,986	-
		EXPENDITURES	19,854	4,194	27,986	27,986	24,486	-
TOTAL BUSINESS UNIT-62691400-Age-NONR Supp Home			11,868	(3,793)	20,000	20,000	16,500	-

62692000-Age-NONR Acc Outreach & Prev

REVENUES

421001	65152	State Aid	3,865	-	3,150	3,150	3,150	-
421036	65159	Advocacy III-B	77,636	18,306	77,636	77,636	54,833	-
424002	65159	ARPA	39,725	10,938	-	-	-	-

REVENUES TOTAL

121,226	29,244	80,786	80,786	57,983	-
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EXPENDITURES

511110	65159	Salary-Permanent Regular	9,432	6,261	10,306	10,306	10,769	-
511210	65159	Wages-Regular	25,220	13,211	26,749	26,749	27,910	-
		SALARIES TOTAL	34,653	19,472	37,055	37,055	38,678	-

512141	65159	Social Security	2,651	1,490	2,835	2,835	2,959	-
512142	65159	Retirement (Employer)	642	432	689	689	707	-
512145	65159	Life Insurance	3	3	2	2	2	-
512173	65159	Dental Insurance	83	62	110	110	110	-
		FRINGE TOTAL	3,378	1,986	3,637	3,637	3,778	-

TOTAL SALARIES AND FRINGES

38,031	21,458	40,692	40,692	42,457	-
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529299	65152	Purchase Care & Services	4,295	-	3,500	3,500	3,500	-
531349	65159	Other Operating Expenses	-	36	-	-	-	-
543951	65159	Year End Allocation	(557)	(275)	-	-	-	-
543951	65163	Year End Allocation	164	-	-	-	-	-
543954	65159	Overhead Allocation	9,893	5,211	9,875	9,875	10,472	-
555408	65159	Community Awareness	1,340	-	-	-	-	-
555408	65163	Community Awareness	12,828	2,935	5,000	5,000	7,000	-
		OPERATING EXPENDITURES	27,964	7,907	18,375	18,375	20,972	-

EXPENDITURES TOTAL

65,995	29,366	59,067	59,067	63,429	-
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REVENUES

EXPENDITURES

121,226	29,244	80,786	80,786	57,983	-
65,995	29,366	59,067	59,067	63,429	-

TOTAL BUSINESS UNIT-62692000-Age-NONR Acc Outreach

(55,231)	122	(21,719)	(21,719)	5,446	-
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62693000-Age-NONR Comm Living

REVENUES

421032	65154	Site Meals III-C1	168,648	35,907	80,654	80,654	99,262	-
421034	65155	Delivered Meals III-C2	80,654	67,186	174,894	174,894	156,859	-
455002	65155	Care WI Revenue	23,937	9,815	25,114	25,114	19,631	-
485100	65154	Donations - Unrestricted	18,130	4,479	18,000	18,000	15,000	-
485100	65155	Donations - Unrestricted	79,455	35,164	117,000	117,000	79,455	-

REVENUES TOTAL

370,824	152,551	415,662	415,662	370,207	-
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EXPENDITURES

511110	65154	Salary-Permanent Regular	9,537	5,329	10,306	10,306	10,769	-
511110	65155	Salary-Permanent Regular	10,665	5,101	10,306	10,306	16,153	-
511210	65154	Wages-Regular	56,746	26,900	64,149	64,149	47,671	-
511210	65155	Wages-Regular	100,353	63,077	99,343	99,343	129,015	-
511220	65155	Wages-Overtime	3	-	-	-	-	-
511240	65154	Wages-Temporary	558	297	-	-	-	-
511240	65155	Wages-Temporary	2,036	890	-	-	-	-
511330	65154	Wages-Longevity Pay	-	-	80	80	50	-
511330	65155	Wages-Longevity Pay	138	-	80	80	117	-
		SALARIES TOTAL	180,036	101,594	184,265	184,265	203,775	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
512141	65154	Social Security	5,039	2,412	5,716	5,716	4,269	-
512141	65155	Social Security	8,628	5,214	8,499	8,499	11,251	-
512142	65154	Retirement (Employer)	3,054	1,830	3,610	3,610	3,490	-
512142	65155	Retirement (Employer)	3,736	2,405	3,610	3,610	5,151	-
512144	65154	Health Insurance	3,536	2,157	-	-	4,227	-
512144	65155	Health Insurance	4,963	2,519	-	-	4,227	-
512145	65154	Life Insurance	7	3	2	2	6	-
512145	65155	Life Insurance	10	4	2	2	7	-
512151	65154	HSA Contribution	-	-	-	-	425	-
512151	65155	HSA Contribution	-	-	-	-	425	-
512173	65154	Dental Insurance	230	189	110	110	368	-
512173	65155	Dental Insurance	316	194	110	110	424	-
FRINGE TOTAL			29,518	16,926	21,662	21,662	34,271	-
TOTAL SALARIES AND FRINGES			209,554	118,520	205,927	205,927	238,047	-
514151	65154	Per Diem	-	-	185	185	-	-
514151	65155	Per Diem	715	325	1,375	1,375	4,388	-
531303	65155	Computer Equipmt & Software	6,959	-	2,184	2,184	2,184	-
531313	65154	Printing & Duplicating	157	81	200	200	200	-
531313	65155	Printing & Duplicating	110	183	100	100	100	-
531314	65154	Small Items Of Equipment	441	-	-	-	-	-
531326	65154	Advertising	188	-	100	100	100	-
531326	65155	Advertising	727	179	-	-	-	-
531349	65154	Other Operating Expenses	2,766	1,753	2,000	2,000	4,000	-
531349	65155	Other Operating Expenses	31,376	10,577	31,855	31,855	23,798	-
532325	65154	Registration	187	40	300	300	300	-
532325	65155	Registration	587	115	425	425	425	-
532332	65154	Mileage	890	381	675	675	675	-
532332	65155	Mileage	4,443	4,350	2,500	2,500	7,000	-
532336	65154	Lodging	142	196	90	90	200	-
532336	65155	Lodging	142	-	2,500	2,500	250	-
533225	65155	Telephone & Fax	2,913	1,653	2,851	2,851	3,307	-
543951	65154	Year End Allocation	(3,877)	(2,258)	(4,682)	(4,682)	(3,311)	-
543951	65155	Year End Allocation	(19,534)	(13,931)	-	-	(18,761)	-
543954	65154	Overhead Allocation	23,230	10,806	23,356	23,356	17,157	-
543954	65155	Overhead Allocation	39,537	25,797	36,752	36,752	54,420	-
555103	65163	Respite Care 103	10,564	9,302	12,000	12,000	15,000	-
555110	65159	Daily Living Skills 110	7,084	1,400	1,000	1,000	1,000	-
555126	65159	Home Modifications 112.56	3,232	142	-	-	-	-
555126	65163	Home Modifications 112.56	-	460	5,000	5,000	-	-
555147	65159	Supportive Home Care Hours	65,418	36,121	40,000	40,000	40,000	-
555147	65163	Supportive Home Care Hours	13,388	6,498	15,000	15,000	15,000	-
555402	65155	Home Delivered Meals	194,625	83,593	207,773	207,773	208,630	-
555408	65154	Community Awareness	2,327	2,567	2,000	2,000	2,000	-
555421	65154	FeilFort	11,720	4,994	13,603	13,603	12,944	-
555422	65154	FeilJeff	1,230	643	2,145	2,145	1,667	-
555423	65154	FeilLM	289	-	728	728	-	-
555424	65154	FeilPalm	261	-	658	658	-	-
555425	65154	FeilWtn	13,631	5,292	16,461	16,461	13,717	-
593391	65155	Prior Year Expenditures	600	50	-	-	-	-
OPERATING EXPENDITURES			416,467	191,308	419,134	419,134	406,389	-
EXPENDITURES TOTAL			626,021	309,828	625,061	625,061	644,435	-
REVENUES			370,824	152,551	415,662	415,662	370,207	-
EXPENDITURES			626,021	309,828	625,061	625,061	644,435	-
TOTAL BUSINESS UNIT-62693000-Age-NONR Comm Livin			255,197	157,277	209,399	209,399	274,229	-

62694000-Age-NONR Invest & Assess

REVENUES

421001	65158	State Aid	26,314	5,827	25,025	25,025	25,025	-
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REVENUES TOTAL

26,314	5,827	25,025	25,025	25,025	-
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EXPENDITURES

511110	65158	Salary-Permanent Regular	561	727	-	-	-	-
511210	65158	Wages-Regular	123,863	68,246	136,696	136,696	174,949	-
511220	65158	Wages-Overtime	1,610	-	-	-	-	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
511240	65158	Wages-Temporary SALARIES TOTAL	1,124	-	-	-	-	-
			127,157	68,973	136,696	136,696	174,949	-
512141	65158	Social Security	9,312	5,047	10,295	10,295	12,556	-
512142	65158	Retirement (Employer)	8,576	4,759	9,876	9,876	10,070	-
512144	65158	Health Insurance	45,151	23,050	46,720	46,720	41,476	-
512145	65158	Life Insurance	29	15	29	29	30	-
512151	65158	HSA Contribution	-	-	1,938	1,938	3,600	-
512153	65158	HRA Contribution	-	6	-	-	-	-
512173	65158	Dental Insurance FRINGE TOTAL	1,136	826	1,620	1,620	1,620	-
			64,203	33,705	70,478	70,478	69,351	-
		TOTAL SALARIES AND FRINGES	191,361	102,678	207,174	207,174	244,300	-
531319	65158	Other Operating Supplies	-	284	-	-	-	-
531326	65158	Advertising	5	350	-	-	-	-
532325	65158	Registration	-	-	300	300	-	-
532332	65158	Mileage	54	124	130	130	248	-
543951	65158	Year End Allocation	(52,475)	(32,947)	(51,917)	(51,917)	(77,206)	-
543954	65158	Overhead Allocation	24,966	12,243	25,761	25,761	33,876	-
551901	65158	Other Financial Assistance OPERATING EXPENDITURES	-	100	-	-	-	-
			(27,450)	(19,847)	(25,726)	(25,726)	(43,082)	-
		EXPENDITURES TOTAL	163,911	82,831	181,448	181,448	201,218	-
		REVENUES	26,314	5,827	25,025	25,025	25,025	-
		EXPENDITURES	163,911	82,831	181,448	181,448	201,218	-
TOTAL BUSINESS UNIT-62694000-Age-NONR Invest & Ass			137,597	77,004	156,423	156,423	176,193	-

63020000-BH-A MH

REVENUES

421001	65011	State Aid	26,128	2,517	26,128	26,128	26,128	-
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REVENUES TOTAL

26,128	2,517	26,128	26,128	26,128	-
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REVENUES

26,128	2,517	26,128	26,128	26,128	-
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TOTAL BUSINESS UNIT-63020000-BH-A MH

26,128	2,517	26,128	26,128	26,128	-
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63020011-BH-A MH Comm Aides

REVENUES

421001	65033	State Aid	1,513	-	-	-	-	-
421001	65043	State Aid	97,608	24,402	97,609	97,609	97,609	-
421001	65044	State Aid	-	-	5,000	5,000	1,000	-
421022	65000	Basic County Allocation	1,969,384	422,804	1,954,014	1,954,014	1,954,014	-

REVENUES TOTAL

2,068,505	447,206	2,056,623	2,056,623	2,052,623	-
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EXPENDITURES

535360	65003	Repair & Maintenance	9,820	1,345	1,000	1,000	2,000	-
557220	65003	Utilities	7,256	3,228	7,500	7,500	7,500	-
557242	65003	Repairs & Maintenance	205	-	500	500	-	-
557320	65003	Furnishings	-	-	700	700	700	-
557321	65003	Food House/Supplies	20,325	8,914	25,000	25,000	20,000	-
		OPERATING EXPENDITURES	37,606	13,487	34,700	34,700	30,200	-

EXPENDITURES TOTAL

37,606	13,487	34,700	34,700	30,200	-
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REVENUES

2,068,505	447,206	2,056,623	2,056,623	2,052,623	-
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EXPENDITURES

37,606	13,487	34,700	34,700	30,200	-
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TOTAL BUSINESS UNIT-63020011-BH-A MH Comm Aides

(2,030,899)	(433,719)	(2,021,923)	(2,021,923)	(2,022,423)	-
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63020911-BH-A MH Non Reportable

REVENUES

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
421058	65000	State Aid - Prior Year	-	(1,938)	-	-	-	-
421070	65000	State Aid State At Large	3,125	2,500	-	-	-	-
453100	65000	Prior Year Public Charges	(5,146)	-	-	-	-	-
453100	65025	Prior Year Public Charges	(338)	-	-	-	-	-
455004	65000	Provider Audit Refunds	9,400	-	-	-	-	-
455011	65000	Client Reimbursements-PY	512	-	58	58	512	-
455412	65027	WIMCR	1,273,574	-	900,000	900,000	2,100,000	-
485100	66001	Donations - Unrestricted	2,084	243	4,161	4,161	-	-
485100	66027	Donations - Unrestricted	-	154	1,770	1,770	-	-
485204	66002	Donations - Human Service	3,124	-	3,996	3,996	-	-
486004	65000	Miscellaneous Revenue	1,105	500	-	-	-	-
REVENUES TOTAL			1,287,440	1,459	909,984	909,984	2,100,512	-
EXPENDITURES								
531344	66001	Donation	547	189	-	-	-	-
531344	66002	Donation	1,339	961	-	-	-	-
531344	66003	Donation	81	-	-	-	-	-
531344	66027	Donation	114	84	-	-	-	-
OPERATING EXPENDITURES			2,080	1,234	-	-	-	-
EXPENDITURES TOTAL			2,080	1,234	-	-	-	-
REVENUES			1,287,440	1,459	909,984	909,984	2,100,512	-
EXPENDITURES			2,080	1,234	-	-	-	-
TOTAL BUSINESS UNIT-63020911-BH-A MH Non Reportab			(1,285,360)	(224)	(909,984)	(909,984)	(2,100,512)	-

63021411-BH-A MH Supp Home Care

EXPENDITURES								
553104	65063	Supervised Apartment	74,156	59,896	36,000	36,000	44,400	-
555147	65000	Supportive Home Care Hours	15,854	-	-	-	-	-
OPERATING EXPENDITURES			90,011	59,896	36,000	36,000	44,400	-
EXPENDITURES TOTAL			90,011	59,896	36,000	36,000	44,400	-
EXPENDITURES			90,011	59,896	36,000	36,000	44,400	-
TOTAL BUSINESS UNIT-63021411-BH-A MH Supp Home C			90,011	59,896	36,000	36,000	44,400	-

63022011-BH-A MH Access Outreach & Prev

REVENUES								
421001	65004	State Aid	20,000	-	20,000	20,000	-	-
421001	65010	State Aid	27,107	1,517	26,128	26,128	-	-
421001	65035	State Aid	59,686	14	56,835	56,835	-	-
REVENUES TOTAL			106,793	1,531	102,963	102,963	-	-
EXPENDITURES								
511110	65000	Salary-Permanent Regular	303,526	199,837	400,829	400,829	328,534	-
511210	65000	Wages-Regular	1,467,638	788,449	1,697,698	1,697,698	1,774,581	-
511210	65004	Wages-Regular	1,119	-	-	-	-	-
511220	65000	Wages-Overtime	15,992	1,071	-	-	-	-
511330	65000	Wages-Longevity Pay	7,379	-	945	945	680	-
SALARIES TOTAL			1,795,655	989,357	2,099,472	2,099,472	2,103,796	-
512141	65000	Social Security	128,659	71,566	153,964	153,964	153,916	-
512141	65004	Social Security	77	-	-	-	-	-
512142	65000	Retirement (Employer)	119,988	67,279	150,074	150,074	149,259	-
512142	65004	Retirement (Employer)	76	-	-	-	-	-
512144	65000	Health Insurance	409,038	160,238	471,176	471,176	319,758	-
512144	65004	Health Insurance	439	-	-	-	-	-
512145	65000	Life Insurance	229	147	271	271	306	-
512145	65004	Life Insurance	0	-	-	-	-	-
512151	65000	HSA Contribution	-	-	20,132	20,132	28,643	-
512153	65000	HRA Contribution	9,793	2,478	-	-	-	-
512173	65000	Dental Insurance	16,938	10,439	24,316	24,316	21,355	-
512173	65004	Dental Insurance	14	-	-	-	-	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
FRINGE TOTAL			685,252	312,147	819,935	819,935	673,237	-
TOTAL SALARIES AND FRINGES			2,480,908	1,301,505	2,919,407	2,919,407	2,777,032	-
521217	65000	Psychiatric	334,263	174,293	352,819	352,819	348,585	-
529160	65000	Interpreter Fee	35,107	14,131	30,000	30,000	30,000	-
529299	65000	Purchase Care & Services	119,706	80,963	80,000	80,000	150,000	-
529299	65004	Purchase Care & Services	5,000	-	5,000	5,000	-	-
529299	65010	Purchase Care & Services	6,839	-	10,371	10,371	-	-
529299	65035	Purchase Care & Services	35,128	14	11,367	11,367	-	-
531303	65000	Computer Equipmt & Software	630	-	500	500	500	-
531303	65001	Computer Equipmt & Software	4,059	-	-	-	-	-
531303	65033	Computer Equipmt & Software	1,513	-	-	-	-	-
531312	65000	Office Supplies	265	885	500	500	1,000	-
531313	65000	Printing & Duplicating	847	1,206	1,000	1,000	2,000	-
531319	65000	Other Operating Supplies	1,179	692	-	-	1,000	-
531326	65000	Advertising	996	586	-	-	-	-
531349	65000	Other Operating Expenses	3,284	764	1,000	1,000	1,000	-
531355	65000	Client Costs	7,585	9,139	4,000	4,000	15,000	-
531355	65010	Client Costs	339,340	9,394	100,000	100,000	-	-
531355	65011	Client Costs	5,040	-	9,600	9,600	-	-
532325	65000	Registration	20,120	8,258	22,500	22,500	22,500	-
532325	65010	Registration	3,918	-	-	-	-	-
532325	65011	Registration	6,856	-	-	-	-	-
532325	65035	Registration	6,028	-	-	-	-	-
532325	65044	Registration	675	-	5,000	5,000	1,000	-
532332	65000	Mileage	2,547	926	3,000	3,000	3,000	-
532336	65000	Lodging	1,156	-	-	-	-	-
543951	65000	Year End Allocation	(52,795)	-	(15,000)	(15,000)	(20,000)	-
543951	65004	Year End Allocation	11,830	-	15,000	15,000	-	-
543951	65035	Year End Allocation	20,825	-	45,468	45,468	-	-
543954	65000	Overhead Allocation	455,742	236,161	429,347	429,347	455,321	-
543954	65004	Overhead Allocation	275	-	-	-	-	-
554560	65035	AODA Womens Treatment	9,907	-	-	-	-	-
555103	65010	Respite Care 103	16,349	1,518	-	-	-	-
555103	65011	Respite Care 103	13,732	-	-	-	-	-
555408	65011	Community Awareness	500	4,992	16,528	16,528	26,128	-
555507	65010	Counseling/Therapeutic Rescs	-	-	15,757	15,757	-	-
591519	65000	Other Insurance	1,397	3,364	1,400	1,400	3,599	-
OPERATING EXPENDITURES			1,419,843	547,287	1,145,157	1,145,157	1,040,633	-
EXPENDITURES TOTAL			3,900,751	1,848,791	4,064,564	4,064,564	3,817,666	-
REVENUES			106,793	1,531	102,963	102,963	-	-
EXPENDITURES			3,900,751	1,848,791	4,064,564	4,064,564	3,817,666	-
TOTAL BUSINESS UNIT-63022011-BH-A MH Access Outre:			3,793,958	1,847,260	3,961,601	3,961,601	3,817,666	-

63023011-BH-A MH Comm Living

REVENUES

421001	65030	State Aid	17,045	7,250	15,000	15,000	15,000	-
455017	65000	Care Wisc Protective Payee	10,892	3,996	2,519	2,519	10,892	-
455108	65000	Protect Payee User Fee	4,296	2,100	5,222	5,222	4,296	-
455401	65000	Insurance	563,554	363,365	724,818	724,818	869,563	-
455402	65000	Counseling - Medicare	32,290	13,693	35,000	35,000	43,200	-
455403	65000	Counseling - Medical Assist	128,251	49,930	175,000	175,000	144,000	-
455404	65000	Counseling - Private Pay	23,086	15,771	28,375	28,375	23,086	-
455405	65000	Delinquent Accts Counseling	18,901	9,183	35,765	35,765	18,367	-
455410	65000	MA Case Management	6,664	-	8,400	8,400	7,000	-
455412	65000	WIMCR	894,360	-	780,308	780,308	845,000	-
455425	65000	MA Prior Year Revenue	1,889	(2,814)	-	-	-	-
485200	65000	Donations Restricted	89,500	1,500	-	-	-	-
485200	65034	Donations Restricted	3,184	-	-	-	-	-
REVENUES TOTAL			1,793,912	463,974	1,810,406	1,810,406	1,980,404	-

EXPENDITURES

511210	65034	Wages-Regular	7	-	-	-	-	-
SALARIES TOTAL			7	-	-	-	-	-
512141	65034	Social Security	0	-	-	-	-	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
512142	65034	Retirement (Employer)	1	-	-	-	-	-
512144	65034	Health Insurance	2	-	-	-	-	-
512173	65034	Dental Insurance	0	-	-	-	-	-
		FRINGE TOTAL	3	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	11	-	-	-	-	-
531355	65034	Client Costs	3,172	100	-	-	-	-
543954	65034	Overhead Allocation	2	-	-	-	-	-
553104	65000	Supervised Apartment	58,323	45,026	49,080	49,080	89,640	-
553202	65000	Adult Family Home 202	181,403	-	81,600	81,600	-	-
553999	65000	Room & Board Payments	189,703	84,801	161,134	161,134	170,000	-
553999	65030	Room & Board Payments	17,443	27,714	15,000	15,000	15,000	-
555103	65000	Respite Care 103	-	80,932	15,000	15,000	85,000	-
555911	65000	Drug Screens	43	-	-	-	-	-
555912	65000	Medical Outpatient	2,695	1,465	3,149	3,149	3,156	-
555913	65000	Prescriptions	9,950	4,407	15,000	15,000	11,230	-
555914	65000	Psych Evaluations	118,319	54,202	100,000	100,000	100,000	-
593391	65000	Prior Year Expenditures	13,906	10,975	-	-	-	-
		OPERATING EXPENDITURES	594,957	309,621	439,963	439,963	474,026	-
		EXPENDITURES TOTAL	594,968	309,621	439,963	439,963	474,026	-
		REVENUES	1,793,912	463,974	1,810,406	1,810,406	1,980,404	-
		EXPENDITURES	594,968	309,621	439,963	439,963	474,026	-
		TOTAL BUSINESS UNIT-63023011-BH-A MH Comm Living	(1,198,944)	(154,354)	(1,370,443)	(1,370,443)	(1,506,378)	-

63025011-BH-A MH Community Support Prog

REVENUES

455016	65025	Care Wisc Case Management	274,917	64,977	432,000	432,000	374,500	-
455403	65027	Counseling - Medical Assist	4,181,682	783,323	5,396,240	5,396,240	5,899,019	-
455403	65063	Counseling - Medical Assist	65,804	12,882	88,000	88,000	72,000	-
455411	65025	MA Community Support	419,123	91,308	695,726	695,726	600,000	-
455412	65063	WIMCR	215,846	-	220,078	220,078	250,000	-
455425	65027	MA Prior Year Revenue	(15,928)	-	-	-	-	-
455425	65063	MA Prior Year Revenue	602	(206)	-	-	-	-
486004	65027	Miscellaneous Revenue	1,105	-	-	-	-	-
		REVENUES TOTAL	5,143,150	952,284	6,832,044	6,832,044	7,195,519	-

EXPENDITURES

511110	65025	Salary-Permanent Regular	280,850	146,853	298,495	298,495	375,728	-
511110	65027	Salary-Permanent Regular	385,301	197,803	366,561	366,561	536,356	-
511210	65025	Wages-Regular	893,558	470,241	1,057,452	1,057,452	1,050,928	-
511210	65027	Wages-Regular	1,778,729	1,002,116	2,552,072	2,552,072	2,878,090	-
511210	65063	Wages-Regular	6,722	12,330	-	-	-	-
511220	65025	Wages-Overtime	265	-	-	-	-	-
511220	65027	Wages-Overtime	5,409	2,705	-	-	-	-
511240	65027	Wages-Temporary	10,669	-	-	-	-	-
511330	65025	Wages-Longevity Pay	919	-	964	964	998	-
511330	65027	Wages-Longevity Pay	8,743	-	1,242	1,242	912	-
511410	65025	Wages - Contra (budget)	-	-	-	-	(75,000)	-
		SALARIES TOTAL	3,371,164	1,832,047	4,276,786	4,276,786	4,768,013	-
512141	65025	Social Security	83,913	44,379	98,318	98,318	103,184	-
512141	65027	Social Security	157,975	86,196	214,692	214,692	245,598	-
512141	65063	Social Security	498	872	-	-	-	-
512142	65025	Retirement (Employer)	78,976	41,943	95,731	95,731	98,317	-
512142	65027	Retirement (Employer)	144,921	81,961	207,064	207,064	237,978	-
512142	65063	Retirement (Employer)	458	851	-	-	-	-
512144	65025	Health Insurance	286,586	99,878	277,130	277,130	216,634	-
512144	65027	Health Insurance	427,980	211,054	663,840	663,840	671,843	-
512144	65063	Health Insurance	848	2,202	-	-	-	-
512145	65025	Life Insurance	399	213	355	355	436	-
512145	65027	Life Insurance	418	206	557	557	519	-
512145	65063	Life Insurance	3	8	-	-	-	-
512151	65025	HSA Contribution	-	-	12,113	12,113	19,500	-
512151	65027	HSA Contribution	-	-	23,742	23,742	59,923	-
512153	65025	HRA Contribution	9,259	4,432	-	-	-	-
512153	65027	HRA Contribution	9,679	4,287	-	-	-	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
512173	65025	Dental Insurance	11,152	6,332	14,064	14,064	14,064	-
512173	65027	Dental Insurance	18,945	11,926	34,934	34,934	39,331	-
512173	65063	Dental Insurance	54	129	-	-	-	-
		FRINGE TOTAL	1,232,065	596,867	1,642,540	1,642,540	1,707,325	-
		TOTAL SALARIES AND FRINGES	4,603,230	2,428,914	5,919,326	5,919,326	6,475,338	-
521217	65025	Psychiatric	45,900	24,990	51,307	51,307	100,000	-
521217	65027	Psychiatric	32,343	18,403	35,700	35,700	36,805	-
529160	65025	Interpreter Fee	-	24	-	-	-	-
529160	65027	Interpreter Fee	1,532	3,513	500	500	7,500	-
529299	65027	Purchase Care & Services	4,277	2,092	-	-	-	-
531250	65025	Consumer Per Diems	250	-	600	600	600	-
531250	65027	Consumer Per Diems	435	-	-	-	-	-
531312	65025	Office Supplies	505	365	500	500	500	-
531312	65027	Office Supplies	971	50	-	-	-	-
531313	65025	Printing & Duplicating	644	261	1,000	1,000	1,000	-
531313	65027	Printing & Duplicating	698	54	750	750	750	-
531319	65025	Other Operating Supplies	842	255	250	250	250	-
531319	65027	Other Operating Supplies	2,021	217	-	-	-	-
531326	65025	Advertising	750	101	500	500	500	-
531326	65027	Advertising	1,725	1,075	2,500	2,500	2,500	-
531349	65025	Other Operating Expenses	671	1,125	750	750	1,500	-
531349	65027	Other Operating Expenses	959	1,573	-	-	-	-
531355	65025	Client Costs	1,991	1,947	2,000	2,000	2,000	-
531355	65027	Client Costs	20,006	21,610	15,000	15,000	15,000	-
532325	65025	Registration	-	735	5,000	5,000	5,000	-
532325	65027	Registration	-	8,915	12,000	12,000	15,000	-
532332	65025	Mileage	14,270	3,427	25,000	25,000	25,000	-
532332	65027	Mileage	15,279	8,923	18,000	18,000	19,000	-
532336	65027	Lodging	766	826	300	300	2,500	-
543951	65025	Year End Allocation	(7,865)	-	-	-	-	-
543951	65027	Year End Allocation	(11,841)	(7,027)	-	-	(25,000)	-
543954	65025	Overhead Allocation	295,695	148,705	309,130	309,130	327,831	-
543954	65027	Overhead Allocation	577,005	310,169	745,861	745,861	876,038	-
555107	65000	Specialized Transportation	61,834	21,411	65,000	65,000	55,000	-
555507	65025	Counseling/Therapeutic Rescs	12,738	12,248	-	-	20,000	-
555507	65027	Counseling/Therapeutic Rescs	1,750,686	721,821	1,125,000	1,125,000	1,700,000	-
555509	65025	Community Support	62,778	26,163	60,518	60,518	-	-
593391	65027	Prior Year Expenditures	62,141	420	-	-	-	-
		OPERATING EXPENDITURES	2,950,005	1,334,392	2,477,166	2,477,166	3,189,275	-
		EXPENDITURES TOTAL	7,553,235	3,763,306	8,396,492	8,396,492	9,664,613	-
		REVENUES	5,143,150	952,284	6,832,044	6,832,044	7,195,519	-
		EXPENDITURES	7,553,235	3,763,306	8,396,492	8,396,492	9,664,613	-
		TOTAL BUSINESS UNIT-63025011-BH-A MH Community Si	2,410,085	2,811,022	1,564,448	1,564,448	2,469,094	-

63027011-BH-A MH Community Resid Serv

REVENUES

455209	65000	Room And Board Collections	95,985	58,958	87,559	87,559	95,985	-
455424	65003	MA Emergency Mh	127,550	-	189,000	189,000	156,000	-
455511	65003	Inpatient Services	775	300	1,000	1,000	1,000	-

REVENUES TOTAL

224,310	59,258	277,559	277,559	252,985	-
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EXPENDITURES

511110	65003	Salary-Permanent Regular	78,003	34,260	80,572	80,572	65,028	-
511210	65003	Wages-Regular	254,339	133,981	320,494	320,494	336,087	-
511220	65003	Wages-Overtime	7,200	4,805	-	-	-	-
511330	65003	Wages-Longevity Pay	730	6,966	746	746	375	-
511410	65003	Wages - Contra (budget)	-	-	-	-	(50,000)	-
		SALARIES TOTAL	340,272	180,012	401,813	401,813	351,490	-

512141	65003	Social Security	24,458	12,961	30,599	30,599	29,361	-
512142	65003	Retirement (Employer)	23,125	11,867	28,135	28,135	27,281	-
512144	65003	Health Insurance	109,913	33,897	126,355	126,355	79,124	-
512145	65003	Life Insurance	205	76	199	199	155	-
512151	65003	HSA Contribution	-	-	5,330	5,330	7,100	-
512173	65003	Dental Insurance	4,197	1,838	6,036	6,036	4,860	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
		FRINGE TOTAL	161,897	60,640	196,654	196,654	147,881	-
		TOTAL SALARIES AND FRINGES	502,169	240,652	598,467	598,467	499,371	-
531313	65003	Printing & Duplicating	346	47	250	250	250	-
531319	65003	Other Operating Supplies	-	159	-	-	-	-
531324	65003	Membership Dues	-	791	791	791	-	-
531326	65003	Advertising	175	265	500	500	500	-
532325	65003	Registration	-	-	3,500	3,500	1,500	-
532332	65003	Mileage	-	709	450	450	850	-
543954	65063	Overhead Allocation	1,816	2,768	-	-	-	-
553202	65063	Adult Family Home 202	142,246	35,990	282,000	282,000	42,000	-
553561	65063	CBRF 506.61 - 5-8 Beds	330,395	142,226	312,300	312,300	324,000	-
		OPERATING EXPENDITURES	474,977	182,955	599,791	599,791	369,100	-
		EXPENDITURES TOTAL	977,147	423,607	1,198,258	1,198,258	868,471	-
		REVENUES	224,310	59,258	277,559	277,559	252,985	-
		EXPENDITURES	977,147	423,607	1,198,258	1,198,258	868,471	-
TOTAL BUSINESS UNIT-63027011-BH-A MH Community R			752,837	364,349	920,698	920,698	615,487	-

63028011-BH-A MH Community Treatment

REVENUES

421001	63007	State Aid	379,983	390,393	145,000	145,000	-	-
421001	63008	State Aid	617,982	176,591	498,000	498,000	498,000	-
421001	65008	State Aid	35,339	-	-	-	-	-
455401	65007	Insurance	3,857	-	15,000	15,000	-	-
455401	65008	Insurance	59	-	-	-	-	-
455424	63008	MA Emergency Mh	-	-	146,000	146,000	-	-
455424	65007	MA Emergency Mh	89,590	(1,468)	185,000	181,980	100,000	-
455425	65007	MA Prior Year Revenue	9,260	-	10,000	10,000	-	-
455511	63008	Inpatient Services	-	158,950	730,000	730,000	1,610,363	-

REVENUES TOTAL

1,136,070	724,466	1,729,000	1,725,980	2,208,363	-
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EXPENDITURES

511110	63008	Salary-Permanent Regular	334	2,496	9,546	9,546	4,992	-
511110	65007	Salary-Permanent Regular	108,565	55,375	104,461	146,535	192,697	-
511210	63008	Wages-Regular	-	-	49,828	49,828	-	-
511210	65007	Wages-Regular	622,202	357,910	698,317	653,432	661,709	-
511220	65007	Wages-Overtime	58,058	19,001	-	-	-	-
511330	65007	Wages-Longevity Pay	1,488	18	1,125	1,125	1,500	-
		SALARIES TOTAL	790,648	434,800	863,277	860,466	860,899	-

512141	63008	Social Security	25	181	4,678	4,678	362	-
512141	65007	Social Security	56,850	31,010	62,638	62,635	66,382	-
512142	63008	Retirement (Employer)	23	172	4,070	4,070	344	-
512142	65007	Retirement (Employer)	53,665	29,672	59,165	58,956	64,588	-
512144	63008	Health Insurance	74	447	12,360	12,360	894	-
512144	65007	Health Insurance	197,080	91,016	230,794	230,794	165,809	-
512145	63008	Life Insurance	0	1	26	26	2	-
512145	65007	Life Insurance	351	193	235	237	376	-
512151	65007	HSA Contribution	-	-	10,175	10,175	15,050	-
512153	65007	HRA Contribution	3,513	353	-	-	-	-
512173	63008	Dental Insurance	2	17	710	710	34	-
512173	65007	Dental Insurance	7,772	4,578	10,846	10,846	9,242	-
		FRINGE TOTAL	319,353	157,640	395,696	395,487	323,083	-

TOTAL SALARIES AND FRINGES

1,110,001	592,440	1,258,973	1,255,953	1,183,982	-
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529160	65007	Interpreter Fee	1,908	-	-	-	-	-
529299	63007	Purchase Care & Services	379,983	387,509	175,000	175,000	-	-
529299	63008	Purchase Care & Services	-	-	1,130,507	1,130,507	2,100,000	-
529299	65007	Purchase Care & Services	133	-	-	-	-	-
529299	65008	Purchase Care & Services	10,000	-	-	-	-	-
531303	65008	Computer Equipmt & Software	8,100	-	-	-	-	-
531312	65007	Office Supplies	222	97	-	-	-	-
531313	65007	Printing & Duplicating	2,964	971	1,000	1,000	2,000	-
531319	63008	Other Operating Supplies	-	299	63,724	63,724	1,000	-
531319	65007	Other Operating Supplies	353	-	-	-	-	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
531326	65007	Advertising	392	350	500	500	500	-
531326	65008	Advertising	252	-	-	-	-	-
531349	65007	Other Operating Expenses	9	20	-	-	-	-
531355	65007	Client Costs	263	350	500	500	500	-
532325	63008	Registration	-	-	34,500	34,500	-	-
532325	65007	Registration	-	110	5,000	5,000	2,000	-
532332	63008	Mileage	-	-	1,500	1,500	-	-
532332	65007	Mileage	1,103	326	1,200	1,200	1,200	-
536532	63007	Building & Office Rental	-	-	80,000	80,000	-	-
543951	65007	Year End Allocation	(17,104)	(5,656)	-	-	-	-
543951	65008	Year End Allocation	11,926	-	-	-	-	-
543954	63008	Overhead Allocation	55	367	14,551	14,551	735	-
543954	65007	Overhead Allocation	187,023	99,406	165,431	165,431	181,394	-
557220	63008	Utilities	-	-	23,000	23,000	-	-
557242	63007	Repairs & Maintenance	-	2,884	10,000	10,000	-	-
557242	63008	Repairs & Maintenance	617,468	703,045	-	-	-	-
557320	63007	Furnishings	-	-	5,000	5,000	-	-
557321	63007	Food House/Supplies	-	-	25,000	25,000	-	-
557321	63008	Food House/Supplies	-	-	25,000	25,000	-	-
OPERATING EXPENDITURES			1,205,048	1,190,078	1,761,413	1,761,413	2,289,329	-
EXPENDITURES TOTAL			2,315,049	1,782,518	3,020,386	3,017,366	3,473,310	-
REVENUES			1,136,070	724,466	1,729,000	1,725,980	2,208,363	-
EXPENDITURES			2,315,049	1,782,518	3,020,386	3,017,366	3,473,310	-
TOTAL BUSINESS UNIT-63028011-BH-A MH Community Tr			1,178,979	1,058,052	1,291,386	1,291,386	1,264,947	-

63029011-BH-A MH Inpatient & Institute

REVENUES								
455204	65000	CBRF	9,009	-	-	-	-	-
455300	65000	Inpatient Insurance Collect	551,193	168,656	348,699	348,699	350,000	-
455511	65000	Inpatient Services	1,750	50	4,000	4,000	1,000	-
REVENUES TOTAL			561,953	168,706	352,699	352,699	351,000	-
EXPENDITURES								
521002	65000	Clearview Commission	594	-	909	909	1,679	-
554503	65000	Inpatient 503	250,997	147,571	230,000	230,000	200,000	-
554504	65000	Institute	1,117,510	496,657	1,018,435	1,018,435	975,000	-
554703	65000	Detoxification Hosp 703	62,599	4,936	60,000	60,000	35,000	-
OPERATING EXPENDITURES			1,431,701	649,164	1,309,344	1,309,344	1,211,679	-
EXPENDITURES TOTAL			1,431,701	649,164	1,309,344	1,309,344	1,211,679	-
REVENUES			561,953	168,706	352,699	352,699	351,000	-
EXPENDITURES			1,431,701	649,164	1,309,344	1,309,344	1,211,679	-
TOTAL BUSINESS UNIT-63029011-BH-A MH Inpatient & Ins			869,748	480,458	956,645	956,645	860,679	-

63029911-BH-A MH Allocated

EXPENDITURES								
543951	65003	Year End Allocation	(1,446)	-	(55,000)	(55,000)	-	-
543954	65003	Overhead Allocation	110,987	54,633	128,474	128,474	136,232	-
OPERATING EXPENDITURES			109,541	54,633	73,474	73,474	136,232	-
EXPENDITURES TOTAL			109,541	54,633	73,474	73,474	136,232	-
EXPENDITURES			109,541	54,633	73,474	73,474	136,232	-
TOTAL BUSINESS UNIT-63029911-BH-A MH Allocated			109,541	54,633	73,474	73,474	136,232	-

63032011-BH-A AODA Access Outr & Prev

REVENUES								
421023	65031	AODA Block Grant	109,299	22,040	109,299	109,299	109,299	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
REVENUES TOTAL			109,299	22,040	109,299	109,299	109,299	-
EXPENDITURES								
521219	65031	Other Professional Serv	28,249	16,515	30,000	30,000	30,000	-
529299	65031	Purchase Care & Services	5,619	78	8,000	8,000	5,000	-
532325	65031	Registration	17,730	11,671	30,000	30,000	25,000	-
543951	65031	Year End Allocation	18,449	-	-	-	-	-
OPERATING EXPENDITURES			70,046	28,264	68,000	68,000	60,000	-
EXPENDITURES TOTAL			70,046	28,264	68,000	68,000	60,000	-
REVENUES			109,299	22,040	109,299	109,299	109,299	-
EXPENDITURES			70,046	28,264	68,000	68,000	60,000	-
TOTAL BUSINESS UNIT-63032011-BH-A AODA Access Out			(39,253)	6,224	(41,299)	(41,299)	(49,299)	-

63033011-BH-A AODA Comm Living

REVENUES								
421001	65032	State Aid	72,439	18,764	100,285	100,285	140,400	-
421001	65038	State Aid	-	-	108,302	108,302	-	-
442017	65038	Opioid Settlement	85,477	505,253	-	-	132,062	-
455401	65032	Insurance	34,882	17,689	43,518	43,518	34,882	-
455502	65000	OWI Surcharge	89,036	43,292	79,184	79,184	89,036	-
455503	65000	IDP Assessments	96,979	41,335	92,789	92,789	96,979	-
REVENUES TOTAL			378,813	626,333	424,077	424,077	493,359	-
EXPENDITURES								
511110	65032	Salary-Permanent Regular	68	37	-	-	-	-
511210	65032	Wages-Regular	62,718	36,242	84,053	84,053	89,660	-
511210	65038	Wages-Regular	48,295	21,635	55,378	55,378	57,568	-
511220	65038	Wages-Overtime	22	0	-	-	-	-
SALARIES TOTAL			111,103	57,915	139,431	139,431	147,228	-
512141	65032	Social Security	4,803	2,775	6,430	6,430	6,863	-
512141	65038	Social Security	3,627	1,621	4,184	4,184	4,230	-
512142	65032	Retirement (Employer)	4,271	2,503	5,542	5,542	5,818	-
512142	65038	Retirement (Employer)	3,288	1,488	3,821	3,821	4,002	-
512144	65032	Health Insurance	20	9	-	-	-	-
512144	65038	Health Insurance	8,508	4,118	9,556	9,556	8,455	-
512145	65038	Life Insurance	15	6	15	15	15	-
512151	65038	HSA Contribution	-	-	485	485	850	-
512173	65032	Dental Insurance	750	464	1,104	1,104	1,104	-
512173	65038	Dental Insurance	345	250	516	516	516	-
FRINGE TOTAL			25,626	13,233	31,652	31,652	31,853	-
TOTAL SALARIES AND FRINGES			136,729	71,148	171,083	171,083	179,081	-
529299	65032	Purchase Care & Services	18,937	3,434	25,000	25,000	15,000	-
531326	65038	Advertising	16	-	-	-	-	-
531349	65038	Other Operating Expenses	-	30,000	-	-	20,000	-
531355	65032	Client Costs	2,778	1,115	-	-	-	-
532325	65032	Registration	4,030	2,220	1,500	1,500	3,500	-
532325	65038	Registration	200	1,316	-	-	-	-
532332	65038	Mileage	193	-	-	-	-	-
532336	65032	Lodging	178	392	-	-	-	-
543951	65031	Year End Allocation	-	-	21,299	21,299	9,299	-
543951	65032	Year End Allocation	(16,089)	(5,770)	-	-	-	-
543951	65038	Year End Allocation	(1,446)	-	-	-	-	-
543954	65032	Overhead Allocation	3,492	7,960	17,174	17,174	18,213	-
543954	65038	Overhead Allocation	15,537	8,288	17,174	17,174	18,213	-
553561	65031	CBRF 506.61 - 5-8 Beds	18,167	12,600	-	-	20,000	-
553561	65032	CBRF 506.61 - 5-8 Beds	2,414	13,965	-	-	15,000	-
554560	65031	AODA Womens Treatment	21,086	271	20,000	20,000	20,000	-
555913	65032	Prescriptions	4,098	6,007	3,000	3,000	13,000	-
OPERATING EXPENDITURES			73,590	81,797	105,147	105,147	152,225	-
EXPENDITURES TOTAL			210,319	152,945	276,230	276,230	331,306	-
REVENUES			378,813	626,333	424,077	424,077	493,359	-
EXPENDITURES			210,319	152,945	276,230	276,230	331,306	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
TOTAL BUSINESS UNIT-63033011-BH-A AODA Comm Livin			(168,494)	(473,388)	(147,847)	(147,847)	(162,053)	-
63037011-BH-A AODA Community Resid Serv								
REVENUES								
455508	65000	AODA Detox	980	1,594	1,528	1,528	3,188	-
REVENUES TOTAL			980	1,594	1,528	1,528	3,188	-
REVENUES			980	1,594	1,528	1,528	3,188	-
TOTAL BUSINESS UNIT-63037011-BH-A AODA Community			980	1,594	1,528	1,528	3,188	-
63038011-BH-A AODA Comm Treatment								
REVENUES								
455023	65000	DOC AODA Group	25,122	6,572	27,348	27,348	24,720	-
REVENUES TOTAL			25,122	6,572	27,348	27,348	24,720	-
REVENUES			25,122	6,572	27,348	27,348	24,720	-
TOTAL BUSINESS UNIT-63038011-BH-A AODA Comm Trea			25,122	6,572	27,348	27,348	24,720	-
64025011-BH-C MH Communty Support								
EXPENDITURES								
511110	63027	Salary-Permanent Regular	25,706	12,141	12,822	12,822	13,855	-
511210	63027	Wages-Regular	28,729	18,577	56,402	56,402	54,357	-
511220	63027	Wages-Overtime	120	-	-	-	-	-
SALARIES TOTAL			54,555	30,718	69,225	69,225	68,212	-
512141	63027	Social Security	3,713	2,134	5,093	5,093	4,862	-
512142	63027	Retirement (Employer)	3,697	2,120	5,003	5,003	4,801	-
512144	63027	Health Insurance	16,155	7,380	21,024	21,024	16,822	-
512145	63027	Life Insurance	9	4	11	11	11	-
512151	63027	HSA Contribution	-	-	4,845	4,845	1,478	-
512153	63027	HRA Contribution	19	669	-	-	-	-
512173	63027	Dental Insurance	585	430	994	994	905	-
FRINGE TOTAL			24,178	12,738	36,969	36,969	28,878	-
TOTAL SALARIES AND FRINGES			78,732	43,456	106,194	106,194	97,090	-
531303	63027	Computer Equipmt & Software	468	-	-	-	-	-
531319	63027	Other Operating Supplies	-	39	-	-	-	-
531326	63027	Advertising	308	175	250	250	250	-
531349	63027	Other Operating Expenses	91	300	-	-	-	-
531355	63027	Client Costs	24	17	-	-	-	-
532325	63027	Registration	300	3,326	2,000	2,000	2,000	-
532332	63027	Mileage	3,793	3,159	6,000	6,000	6,000	-
532336	63027	Lodging	180	714	500	500	1,500	-
543951	63027	Year End Allocation	(21,135)	-	(66,767)	(66,767)	(9,299)	-
543954	63027	Overhead Allocation	13,474	7,032	18,033	18,033	16,392	-
OPERATING EXPENDITURES			(2,497)	14,761	(39,984)	(39,984)	16,843	-
EXPENDITURES TOTAL			76,235	58,217	66,210	66,210	113,933	-
EXPENDITURES			76,235	58,217	66,210	66,210	113,933	-
TOTAL BUSINESS UNIT-64025011-BH-C MH Communty Su			76,235	58,217	66,210	66,210	113,933	-
64028011-BH-C MH Comm Treatment								
REVENUES								
421001	65044	State Aid	675	-	-	-	-	-
REVENUES TOTAL			675	-	-	-	-	-

Human Services Department-2025 BUDGET

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

	675	-	-	-	-	-	-
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TOTAL BUSINESS UNIT-64028011-BH-C MH Comm Treatm	675	-	-	-	-	-	-
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64033011-BH-C AODA Comm Living

EXPENDITURES

536532	65000	Building & Office Rental	-	1,500	-	-	6,000	-
		OPERATING EXPENDITURES	-	1,500	-	-	6,000	-

EXPENDITURES TOTAL	-	1,500	-	-	-	6,000	-
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EXPENDITURES	-	1,500	-	-	-	6,000	-
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TOTAL BUSINESS UNIT-64033011-BH-C AODA Comm Livin	-	1,500	-	-	-	6,000	-
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65013000-CF-DD Comm Living

REVENUES

421001	65040	State Aid	283,635	169,532	479,057	479,057	472,261	-
421001	65121	State Aid - Children's COP	218,118	50,898	218,118	218,118	218,118	-
421001	65174	State Aid	46,741	-	-	-	-	-
421001	65175	State Aid	186,418	94,642	186,418	186,418	186,418	-
421058	65040	State Aid - Prior Year	344,659	525,569	270,000	270,000	525,000	-
421100	65040	TPA Payments	3,978,650	1,392,618	4,556,355	4,556,355	4,575,447	-
453100	65040	Prior Year Public Charges	(78)	-	-	-	-	-
455013	65040	Parental Fee Collections	19,191	15,341	-	-	-	-
455014	65040	Parental Fee Takeback	(19,191)	(5,128)	-	-	-	-
455407	65175	0-3 Therapy	6,738	8,749	7,869	7,869	17,498	-
455409	65175	0-3 Case Management	24,745	-	19,200	19,200	24,745	-
455425	65175	MA Prior Year Revenue	294	-	-	-	-	-
455792	65040	WPS Payments	1,505,910	838,042	2,287,310	2,287,310	2,171,132	-
472310	65040	County Reimbursements	1,183	-	-	-	-	-
485100	65175	Donations - Unrestricted	460	-	1,000	1,000	-	-
485200	63176	Donations Restricted	3,330	-	-	-	-	-

REVENUES TOTAL	6,600,802	3,090,263	8,025,327	8,025,327	8,190,619	-	-
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EXPENDITURES

511110	65040	Salary-Permanent Regular	90,536	75,351	167,208	167,208	174,952	-
511110	65175	Salary-Permanent Regular	83,580	44,313	88,267	88,267	95,778	-
511210	65040	Wages-Regular	989,913	557,667	1,285,037	1,285,037	1,507,162	-
511210	65175	Wages-Regular	264,693	138,736	292,761	292,761	313,240	-
511220	65040	Wages-Overtime	59	32	-	-	-	-
511220	65175	Wages-Overtime	4,472	-	-	-	-	-
511240	65175	Wages-Temporary	8,009	-	-	-	-	-
511330	65040	Wages-Longevity Pay	559	-	589	589	619	-
511330	65175	Wages-Longevity Pay	333	-	348	348	363	-
		SALARIES TOTAL	1,442,153	816,100	1,834,209	1,834,209	2,092,112	-
512141	65040	Social Security	76,726	44,482	104,998	104,998	118,736	-
512141	65175	Social Security	25,406	13,020	26,730	26,730	29,349	-
512142	65040	Retirement (Employer)	72,199	42,528	102,448	102,448	115,841	-
512142	65175	Retirement (Employer)	23,114	12,217	26,736	26,736	27,837	-
512144	65040	Health Insurance	294,478	145,975	407,733	407,733	341,062	-
512144	65175	Health Insurance	104,686	42,117	108,249	108,249	82,952	-
512145	65040	Life Insurance	294	186	330	330	364	-
512145	65175	Life Insurance	51	28	50	50	54	-
512151	65040	HSA Contribution	-	-	17,443	17,443	30,300	-
512151	65175	HSA Contribution	-	-	4,845	4,845	7,200	-
512153	65040	HRA Contribution	4,829	1,547	-	-	-	-
512153	65175	HRA Contribution	1,510	4,337	-	-	-	-
512173	65040	Dental Insurance	14,192	8,740	23,040	23,040	22,452	-
512173	65175	Dental Insurance	4,766	2,549	6,200	6,200	5,520	-
		FRINGE TOTAL	622,251	317,726	828,803	828,803	781,668	-
		TOTAL SALARIES AND FRINGES	2,064,404	1,133,826	2,663,012	2,663,012	2,873,780	-

521003	65121	Match Requirement	191,219	-	191,219	191,219	191,219	-
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Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
529160	65040	Interpreter Fee	2,500	676	3,500	3,500	3,500	-
529160	65175	Interpreter Fee	27,961	6,896	1,000	1,000	10,000	-
529299	65175	Purchase Care & Services	3,328	1,530	-	-	-	-
531312	65175	Office Supplies	2,316	58	5,000	5,000	2,000	-
531313	65040	Printing & Duplicating	603	270	-	-	500	-
531313	65175	Printing & Duplicating	4,592	211	2,500	2,500	1,500	-
531319	65175	Other Operating Supplies	1,163	1,470	2,000	2,000	2,000	-
531326	65175	Advertising	285	-	-	-	-	-
531348	65174	Educational Supplies	8,420	-	-	-	-	-
531348	65175	Educational Supplies	243	-	700	700	500	-
531355	65010	Client Costs	40	-	-	-	-	-
531355	65040	Client Costs	447	-	-	-	-	-
531355	65175	Client Costs	8,183	3,555	4,000	4,000	4,000	-
532325	63176	Registration	3,330	-	-	-	-	-
532325	65040	Registration	935	270	-	-	-	-
532325	65174	Registration	38,320	-	-	-	-	-
532325	65175	Registration	13,187	765	1,000	1,000	1,000	-
532332	65040	Mileage	4,660	1,623	2,916	2,916	2,435	-
532332	65175	Mileage	1,149	-	100	100	100	-
532336	65175	Lodging	373	-	-	-	-	-
543951	65040	Year End Allocation	(11,406)	-	-	-	-	-
543954	65175	Overhead Allocation	99,517	48,566	96,182	96,182	109,277	-
555103	65121	Respite Care 103	-	3,168	-	-	-	-
555107	65040	Specialized Transportation	200	-	-	-	-	-
555113	65040	Consumer Education-DD	32,231	-	60,000	60,000	-	-
555126	65040	Home Modifications 112.56	-	1,750	-	-	2,500	-
555128	65040	Spec Med Supp 112.55	109,296	75,286	100,000	100,000	120,000	-
555128	65121	Spec Med Supp 112.55	633	-	73,000	73,000	-	-
555129	65040	Adaptive Aids - Other	50	-	25,000	25,000	-	-
555403	65121	Recreation Activities	31,837	2,959	26,899	26,899	26,899	-
555506	65175	Non-Therapy Services	137,316	72,933	173,346	173,346	145,866	-
555507	65121	Counseling/Therapeutic Rescs	11,406	-	-	-	-	-
555507	65175	Counseling/Therapeutic Rescs	128,195	77,919	102,919	102,919	155,837	-
555508	65040	TPA Provider Payments	3,978,650	1,392,618	4,556,355	4,556,355	4,575,447	-
593391	65040	Prior Year Expenditures	293	-	-	-	-	-
		OPERATING EXPENDITURES	4,831,470	1,692,522	5,427,636	5,427,636	5,354,581	-
		EXPENDITURES TOTAL	6,895,875	2,826,349	8,090,647	8,090,647	8,228,361	-
		REVENUES	6,600,802	3,090,263	8,025,327	8,025,327	8,190,619	-
		EXPENDITURES	6,895,875	2,826,349	8,090,647	8,090,647	8,228,361	-
TOTAL BUSINESS UNIT-65013000-CF-DD Comm Living			295,072	(263,915)	65,320	65,320	37,742	-

65017000-CF-DD Comm Resid Serv

EXPENDITURES						
552203	65040	Foster Home 203	200,808	105,622	272,371	272,371
		OPERATING EXPENDITURES	200,808	105,622	272,371	272,371
		EXPENDITURES TOTAL	200,808	105,622	272,371	272,371
		EXPENDITURES	200,808	105,622	272,371	272,371
TOTAL BUSINESS UNIT-65017000-CF-DD Comm Resid Serv			200,808	105,622	272,371	272,371

65019900-CF-DD Overhead

EXPENDITURES						
531319	65040	Other Operating Supplies	996	333	500	500
531326	65040	Advertising	619	69	1,000	1,000
		OPERATING EXPENDITURES	1,615	401	1,500	1,500
		EXPENDITURES TOTAL	1,615	401	1,500	1,500
		EXPENDITURES	1,615	401	1,500	1,500
TOTAL BUSINESS UNIT-65019900-CF-DD Overhead			1,615	401	1,500	1,500

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
65023000-CF-MH Comm Living								
EXPENDITURES								
511210	65082	Wages-Regular	773	-	-	-	-	-
		SALARIES TOTAL	773	-	-	-	-	-
512141	65082	Social Security	54	-	-	-	-	-
512142	65082	Retirement (Employer)	53	-	-	-	-	-
512144	65082	Health Insurance	290	-	-	-	-	-
512173	65082	Dental Insurance	16	-	-	-	-	-
		FRINGE TOTAL	413	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,185	-	-	-	-	-
		EXPENDITURES TOTAL	1,185	-	-	-	-	-
		EXPENDITURES	1,185	-	-	-	-	-
TOTAL BUSINESS UNIT-65023000-CF-MH Comm Living			1,185	-	-	-	-	-

65050000-CF-Del								
REVENUES								
421001	63109	State Aid	53,095	16,434	112,500	112,500	75,000	-
421001	65005	State Aid	616,170	308,664	616,170	616,170	616,170	-
421001	65009	State Aid	64,314	50,034	64,314	64,314	52,446	-
		REVENUES TOTAL	733,579	375,133	792,984	792,984	743,616	-
		REVENUES	733,579	375,133	792,984	792,984	743,616	-
TOTAL BUSINESS UNIT-65050000-CF-Del			733,579	375,133	792,984	792,984	743,616	-

65050900-CF-Del NR								
REVENUES								
485204	66018	Donations - Human Service	672	40	1,165	1,165	-	-
485204	66021	Donations - Human Service	-	-	76	76	-	-
		REVENUES TOTAL	672	40	1,242	1,242	-	-
EXPENDITURES								
531344	66018	Donation	308	100	-	-	-	-
531344	66021	Donation	-	87	-	-	-	-
		OPERATING EXPENDITURES	308	187	-	-	-	-
		EXPENDITURES TOTAL	308	187	-	-	-	-
		REVENUES	672	40	1,242	1,242	-	-
		EXPENDITURES	308	187	-	-	-	-
TOTAL BUSINESS UNIT-65050900-CF-Del NR			(364)	147	(1,242)	(1,242)	-	-

65053000-CF-Del Comm Living								
REVENUES								
421001	63105	State Aid	-	-	63,243	63,243	-	-
455408	65005	MA Diversion Case Mgmt	9,698	-	4,965	4,965	9,698	-
455410	65005	MA Case Management	40,565	-	40,274	40,274	40,565	-
455425	65005	MA Prior Year Revenue	1,691	-	-	-	-	-
		REVENUES TOTAL	51,954	-	108,481	108,481	50,263	-
EXPENDITURES								
511110	65005	Salary-Permanent Regular	99,792	48,962	101,788	101,788	102,536	-
511210	65005	Wages-Regular	392,544	199,820	440,170	440,170	442,419	-
511210	65009	Wages-Regular	133,115	72,403	137,146	137,146	143,866	-
511220	65005	Wages-Overtime	4	-	-	-	-	-
511220	65009	Wages-Overtime	496	-	-	-	-	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
511330	65005	Wages-Longevity Pay	845	-	878	878	908	-
		SALARIES TOTAL	626,798	321,184	679,982	679,982	689,728	-
512141	65005	Social Security	36,991	18,159	40,564	40,564	39,792	-
512141	65009	Social Security	9,521	5,162	9,990	9,990	10,288	-
512142	65005	Retirement (Employer)	32,095	16,725	37,126	37,126	37,407	-
512142	65009	Retirement (Employer)	9,091	4,996	9,738	9,738	10,021	-
512144	65005	Health Insurance	26,070	31,720	32,916	32,916	70,669	-
512144	65009	Health Insurance	49,306	23,066	32,916	32,916	29,193	-
512145	65005	Life Insurance	165	110	147	147	221	-
512145	65009	Life Insurance	11	7	6	6	7	-
512151	65005	HSA Contribution	-	-	1,454	1,454	6,250	-
512151	65009	HSA Contribution	-	-	1,454	1,454	2,650	-
512153	65005	HRA Contribution	146	921	-	-	-	-
512173	65005	Dental Insurance	5,073	3,076	6,552	6,552	7,140	-
512173	65009	Dental Insurance	1,832	1,163	1,620	1,620	1,620	-
		FRINGE TOTAL	170,299	105,104	174,481	174,481	215,258	-
		TOTAL SALARIES AND FRINGES	797,094	426,289	854,464	854,464	904,986	-
529160	65005	Interpreter Fee	106	258	500	500	500	-
529299	63105	Purchase Care & Services	-	3,234	58,185	58,185	-	-
529299	63109	Purchase Care & Services	4,016	479	30,000	30,000	25,000	-
529299	65005	Purchase Care & Services	6,250	4,759	10,000	10,000	10,000	-
531303	63109	Computer Equipmt & Software	1,015	-	-	-	-	-
531312	63109	Office Supplies	2,606	48	-	-	-	-
531313	63109	Printing & Duplicating	-	2	-	-	-	-
531319	63109	Other Operating Supplies	2,288	516	-	-	-	-
531349	65005	Other Operating Expenses	293	50	500	500	500	-
531355	63105	Client Costs	-	20	-	2,350	-	-
531355	63109	Client Costs	57	213	1,000	1,000	-	-
531355	65005	Client Costs	2,323	116	5,000	5,000	5,000	-
531355	65009	Client Costs	-	-	2,000	2,000	-	-
532325	63105	Registration	-	1,867	-	2,708	-	-
532325	63109	Registration	19,796	14,765	41,500	41,500	25,000	-
532325	65005	Registration	580	7,651	1,200	1,200	1,200	-
532325	65009	Registration	60	20	-	-	-	-
532332	63109	Mileage	296	71	-	-	-	-
532332	65005	Mileage	2,324	1,218	4,000	4,000	4,000	-
532336	63109	Lodging	1,350	2,004	-	-	-	-
532336	65005	Lodging	90	-	1,360	1,360	1,360	-
543951	63109	Year End Allocation	18,599	7,027	40,000	40,000	25,000	-
543951	65005	Year End Allocation	(4,151)	-	(40,000)	(40,000)	-	-
543951	65009	Year End Allocation	(4,065)	-	-	-	-	-
555303	65009	Home Monitoring Units	4,486	3,702	4,000	4,000	6,000	-
555403	63109	Recreation Activities	974	1,917	-	-	-	-
555507	65005	Counseling/Therapeutic Rescs	5,007	-	10,000	10,000	5,000	-
555911	65005	Drug Screens	-	-	1,000	1,000	500	-
		OPERATING EXPENDITURES	64,300	49,935	170,245	175,303	109,060	-
		EXPENDITURES TOTAL	861,394	476,223	1,024,709	1,029,767	1,014,046	-
		REVENUES	51,954	-	108,481	108,481	50,263	-
		EXPENDITURES	861,394	476,223	1,024,709	1,029,767	1,014,046	-
		TOTAL BUSINESS UNIT-65053000-CF-Del Comm Living	809,441	476,223	916,227	921,285	963,784	-

65054000-CF-Del Invest & Assess

REVENUES								
455410	65067	MA Case Management	244	-	-	-	-	-
		REVENUES TOTAL	244	-	-	-	-	-
EXPENDITURES								
511110	65080	Salary-Permanent Regular	87,511	44,925	87,505	87,505	92,157	-
511210	65067	Wages-Regular	104,796	55,917	136,943	136,943	133,172	-
511210	65080	Wages-Regular	455,034	264,552	561,209	561,209	575,942	-
511220	65080	Wages-Overtime	242	-	-	-	-	-
511330	65067	Wages-Longevity Pay	89	-	196	196	-	-
511330	65080	Wages-Longevity Pay	395	-	425	425	455	-
		SALARIES TOTAL	648,067	365,394	786,278	786,278	801,727	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
512141	65067	Social Security	7,802	4,192	10,154	10,154	10,017	-
512141	65080	Social Security	39,214	22,250	48,215	48,215	47,456	-
512142	65067	Retirement (Employer)	6,588	3,651	9,748	9,748	8,842	-
512142	65080	Retirement (Employer)	36,443	21,354	46,080	46,080	46,755	-
512144	65067	Health Insurance	14,694	3,531	9,556	9,556	8,455	-
512144	65080	Health Insurance	130,482	67,804	144,871	144,871	125,227	-
512145	65067	Life Insurance	23	14	13	13	31	-
512145	65080	Life Insurance	62	35	67	67	65	-
512151	65067	HSA Contribution	-	-	485	485	850	-
512151	65080	HSA Contribution	-	-	6,299	6,299	11,450	-
512153	65080	HRA Contribution	178	27	-	-	-	-
512173	65067	Dental Insurance	1,107	747	1,620	1,620	1,620	-
512173	65080	Dental Insurance	5,306	3,395	7,554	7,554	6,996	-
		FRINGE TOTAL	241,899	127,000	284,661	284,661	267,764	-
		TOTAL SALARIES AND FRINGES	889,966	492,394	1,070,939	1,070,939	1,069,491	-
529160	65080	Interpreter Fee	373	1,111	-	-	1,000	-
531313	65067	Printing & Duplicating	-	53	-	-	-	-
531319	65067	Other Operating Supplies	242	69	250	250	250	-
531319	65080	Other Operating Supplies	24	95	-	-	-	-
531326	65067	Advertising	215	-	250	250	-	-
531326	65080	Advertising	175	-	-	-	-	-
531349	65067	Other Operating Expenses	29	-	-	-	-	-
531349	65080	Other Operating Expenses	108	-	-	-	-	-
531355	65067	Client Costs	118	46	750	750	750	-
531355	65080	Client Costs	3,198	386	-	-	500	-
532325	65067	Registration	-	104	100	100	100	-
532325	65080	Registration	2,832	460	2,000	2,000	2,000	-
532332	65067	Mileage	206	20	1,250	1,250	250	-
532332	65080	Mileage	1,192	237	1,750	1,750	1,500	-
532336	65080	Lodging	1,008	196	3,000	3,000	1,200	-
543951	65067	Year End Allocation	(4,453)	(888)	(11,613)	(11,613)	(28,709)	-
543951	65080	Year End Allocation	(56,875)	(62,909)	(11,613)	(11,613)	(95,696)	-
543954	65067	Overhead Allocation	28,187	15,030	26,267	26,267	31,794	-
543954	65080	Overhead Allocation	133,449	73,161	154,565	154,565	163,916	-
		OPERATING EXPENDITURES	110,028	27,171	166,955	166,955	78,855	-
		EXPENDITURES TOTAL	999,994	519,565	1,237,894	1,237,894	1,148,346	-
		REVENUES	244	-	-	-	-	-
		EXPENDITURES	999,994	519,565	1,237,894	1,237,894	1,148,346	-
		TOTAL BUSINESS UNIT-65054000-CF-Del Invest & Assess	999,750	519,565	1,237,894	1,237,894	1,148,346	-

65057000-CF-Del Comm Resid Serv

REVENUES								
455200	65005	Foster Home	13,713	4,225	15,000	15,000	15,000	-
		REVENUES TOTAL	13,713	4,225	15,000	15,000	15,000	-
EXPENDITURES								
552203	65005	Foster Home 203	5,742	-	15,000	15,000	15,000	-
552204	65005	Group Home 204	49,658	97,459	50,000	50,000	125,000	-
552205	65005	Shelter Care 205	84,575	28,880	63,875	63,875	-	-
		OPERATING EXPENDITURES	139,975	126,339	128,875	128,875	140,000	-
		EXPENDITURES TOTAL	139,975	126,339	128,875	128,875	140,000	-
		REVENUES	13,713	4,225	15,000	15,000	15,000	-
		EXPENDITURES	139,975	126,339	128,875	128,875	140,000	-
		TOTAL BUSINESS UNIT-65057000-CF-Del Comm Resid Se	126,262	122,113	113,875	113,875	125,000	-

65059000-CF-Del Inpatient & Institut

EXPENDITURES								
552306	65005	Juvenile Correctional Instit	24,250	-	50,000	50,000	25,000	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
552504	65005	Child Care Institutions	175,685	-	275,000	275,000	200,000	-
		OPERATING EXPENDITURES	199,935	-	325,000	325,000	225,000	-
		EXPENDITURES TOTAL	199,935	-	325,000	325,000	225,000	-
		EXPENDITURES	199,935	-	325,000	325,000	225,000	-
TOTAL BUSINESS UNIT-65059000-CF-Del Inpatient & Instit			199,935	-	325,000	325,000	225,000	-

65059900-CF-Del Overhead

EXPENDITURES

531303	65005	Computer Equipmt & Software	891	891	-	-	-	-
531319	65005	Other Operating Supplies	228	341	500	500	500	-
531326	65005	Advertising	14	-	-	-	-	-
543954	63109	Overhead Allocation	2,097	-	-	-	-	-
543954	65005	Overhead Allocation	114,807	57,036	120,217	120,217	127,490	-
543954	65009	Overhead Allocation	35,861	21,044	34,348	34,348	36,426	-
		OPERATING EXPENDITURES	153,899	79,312	155,065	155,065	164,416	-
		EXPENDITURES TOTAL	153,899	79,312	155,065	155,065	164,416	-
		EXPENDITURES	153,899	79,312	155,065	155,065	164,416	-
TOTAL BUSINESS UNIT-65059900-CF-Del Overhead			153,899	79,312	155,065	155,065	164,416	-

65060000-CF-Abus & Neg

REVENUES

421001	60683	State Aid	7,758	2,535	10,000	10,000	10,000	-
421001	65001	State Aid	118,462	9,269	-	-	-	-
421001	65002	State Aid	147,477	58,064	180,000	180,000	180,000	-
421022	65001	Basic County Allocation	1,370,942	348,196	1,370,942	1,370,942	1,370,942	-
421052	65001	Children & Family	73,591	21,011	79,200	79,200	90,720	-
421058	65001	State Aid - Prior Year	131,460	-	-	-	-	-
421058	65002	State Aid - Prior Year	12,422	-	-	-	-	-
455200	65001	Foster Home	97,536	46,012	86,898	86,898	107,023	-
455209	65001	Room And Board Collections	23,850	5,328	55,000	55,000	35,000	-
455425	65001	MA Prior Year Revenue	-	(1,034)	-	-	-	-
		REVENUES TOTAL	1,983,497	489,381	1,782,040	1,782,040	1,793,685	-

EXPENDITURES

532332	60683	Mileage	20	-	325	325	500	-
		OPERATING EXPENDITURES	20	-	325	325	500	-
		EXPENDITURES TOTAL	20	-	325	325	500	-
		REVENUES	1,983,497	489,381	1,782,040	1,782,040	1,793,685	-
		EXPENDITURES	20	-	325	325	500	-
TOTAL BUSINESS UNIT-65060000-CF-Abus & Neg			(1,983,477)	(489,381)	(1,781,715)	(1,781,715)	(1,793,185)	-

65060900-CF-NONR NR

REVENUES

485204	66009	Donations - Human Service	-	-	429	429	-	-
485204	66011	Donations - Human Service	4,652	948	17,165	17,165	-	-
485204	66012	Donations - Human Service	-	-	1,890	1,890	-	-
485204	66015	Donations - Human Service	-	-	500	500	-	-
485204	66016	Donations - Human Service	-	-	9,404	9,404	-	-
485204	66017	Donations - Human Service	1,254	526	4,065	4,065	-	-
485204	66020	Donations - Human Service	156	-	-	-	-	-
		REVENUES TOTAL	6,063	1,473	33,453	33,453	-	-

EXPENDITURES

531344	66011	Donation	2,492	1,574	-	-	-	-
531344	66016	Donation	89	2,480	-	-	-	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
531344	66020	Donation	156	-	-	-	-	-
		OPERATING EXPENDITURES	2,737	4,054	-	-	-	-
		EXPENDITURES TOTAL	2,737	4,054	-	-	-	-
		REVENUES	6,063	1,473	33,453	33,453	-	-
		EXPENDITURES	2,737	4,054	-	-	-	-
TOTAL BUSINESS UNIT-65060900-CF-NONR NR			(3,325)	2,581	(33,453)	(33,453)	-	-

65061700-CF-Abus & Neg Spec Transportat

EXPENDITURES								
555107	65001	Specialized Transportation	12,762	-	5,000	5,000	-	-
		OPERATING EXPENDITURES	12,762	-	5,000	5,000	-	-
		EXPENDITURES TOTAL	12,762	-	5,000	5,000	-	-
		EXPENDITURES	12,762	-	5,000	5,000	-	-
TOTAL BUSINESS UNIT-65061700-CF-Abus & Neg Spec Tr			12,762	-	5,000	5,000	-	-

65062000-CF-Abus & Neg Access Outreach

REVENUES								
421001	65060	State Aid	25,765	8,126	28,221	28,221	29,561	-
421001	65069	State Aid	2,000	928	2,000	2,000	-	-
421001	65070	State Aid	40,000	25,041	47,500	47,500	44,000	-
421001	65079	State Aid	22,950	15,049	35,671	35,671	-	-
421058	65079	State Aid - Prior Year	12,474	16,498	-	-	-	-
REVENUES TOTAL			103,189	65,642	113,392	113,392	73,561	-
EXPENDITURES								
511110	65060	Salary-Permanent Regular	82,994	41,466	94,590	94,590	99,210	-
511110	65070	Salary-Permanent Regular	15,227	11,409	-	-	-	-
511210	65060	Wages-Regular	32	-	-	-	-	-
		SALARIES TOTAL	98,252	52,875	94,590	94,590	99,210	-
512141	65060	Social Security	6,351	3,172	7,236	7,236	7,590	-
512141	65070	Social Security	1,165	873	-	-	-	-
512142	65060	Retirement (Employer)	5,648	2,861	6,716	6,716	6,895	-
512142	65070	Retirement (Employer)	1,037	787	-	-	-	-
512144	65060	Health Insurance	13	-	-	-	-	-
512145	65060	Life Insurance	1	-	-	-	-	-
512145	65070	Life Insurance	1	1	-	-	-	-
512173	65060	Dental Insurance	27	16	-	-	-	-
512173	65070	Dental Insurance	53	50	-	-	-	-
		FRINGE TOTAL	14,297	7,760	13,952	13,952	14,485	-
TOTAL SALARIES AND FRINGES			112,549	60,635	108,542	108,542	113,695	-
521212	65069	Legal	11,688	2,870	5,000	5,000	-	-
521212	65070	Legal	146,235	65,935	125,000	125,000	110,000	-
521212	65079	Legal	116,673	107,697	107,550	107,550	-	-
529299	65079	Purchase Care & Services	29,432	20,182	24,564	24,564	-	-
531326	65070	Advertising	125	-	-	-	-	-
532336	65060	Lodging	360	-	-	-	-	-
		OPERATING EXPENDITURES	304,512	196,685	262,114	262,114	110,000	-
		EXPENDITURES TOTAL	417,061	257,320	370,656	370,656	223,695	-
		REVENUES	103,189	65,642	113,392	113,392	73,561	-
		EXPENDITURES	417,061	257,320	370,656	370,656	223,695	-
TOTAL BUSINESS UNIT-65062000-CF-Abus & Neg Access			313,873	191,678	257,264	257,264	150,134	-

65063000-CF-Abus & Neg Comm Living

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES								
511210	65036	Wages-Regular	11	-	-	-	-	-
		SALARIES TOTAL	11	-	-	-	-	-
512141	65036	Social Security	1	-	-	-	-	-
512142	65036	Retirement (Employer)	1	-	-	-	-	-
512144	65036	Health Insurance	7	-	-	-	-	-
		FRINGE TOTAL	8	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	19	-	-	-	-	-
529160	65001	Interpreter Fee	1,901	1,398	-	-	2,000	-
529299	65001	Purchase Care & Services	211,854	96,508	145,000	145,000	125,000	-
531303	65036	Computer Equipmt & Software	9,676	-	9,676	9,676	9,676	-
531355	65001	Client Costs	10,496	2,393	8,500	8,500	6,500	-
555101	65001	Child Day Care	7,795	917	-	-	-	-
555103	65001	Respite Care 103	-	24,650	-	-	-	-
555911	65001	Drug Screens	40,438	21,301	40,000	40,000	40,000	-
555914	65001	Psych Evaluations	26,319	7,084	30,000	30,000	22,000	-
593391	65001	Prior Year Expenditures	14,470	6,028	-	-	-	-
		OPERATING EXPENDITURES	322,949	160,279	233,176	233,176	205,176	-
		EXPENDITURES TOTAL	322,968	160,279	233,176	233,176	205,176	-
		EXPENDITURES	322,968	160,279	233,176	233,176	205,176	-
TOTAL BUSINESS UNIT-65063000-CF-Abus & Neg Comm			322,968	160,279	233,176	233,176	205,176	-

65064000-CF-Abus & Neg Invest & Assess

EXPENDITURES								
511110	65001	Salary-Permanent Regular	127,462	53,918	205,461	205,461	221,359	-
511210	63301	Wages-Regular	139,142	51,517	-	-	-	-
511210	65001	Wages-Regular	670,134	376,659	835,585	835,585	838,841	-
511220	63301	Wages-Overtime	404	-	-	-	-	-
511220	65001	Wages-Overtime	8,783	-	-	-	-	-
511330	65001	Wages-Longevity Pay	530	-	895	895	940	-
		SALARIES TOTAL	946,454	482,095	1,041,941	1,041,941	1,061,140	-
512141	63301	Social Security	10,342	3,703	-	-	-	-
512141	65001	Social Security	59,455	31,144	78,068	78,068	75,987	-
512142	63301	Retirement (Employer)	9,497	3,555	-	-	-	-
512142	65001	Retirement (Employer)	52,910	29,503	72,905	72,905	73,834	-
512144	63301	Health Insurance	13,189	9,764	-	-	-	-
512144	65001	Health Insurance	135,899	92,295	123,940	123,940	202,540	-
512145	63301	Life Insurance	14	7	-	-	-	-
512145	65001	Life Insurance	166	99	157	157	210	-
512151	65001	HSA Contribution	-	-	5,330	5,330	17,900	-
512153	65001	HRA Contribution	23	468	-	-	-	-
512173	63301	Dental Insurance	472	613	-	-	-	-
512173	65001	Dental Insurance	6,980	4,881	8,576	8,576	10,914	-
		FRINGE TOTAL	288,947	176,031	288,976	288,976	381,385	-
		TOTAL SALARIES AND FRINGES	1,235,400	658,126	1,330,918	1,330,918	1,442,525	-
543951	63301	Year End Allocation	(1,887)	-	-	-	-	-
543954	63301	Overhead Allocation	39,504	14,676	-	-	-	-
		OPERATING EXPENDITURES	37,617	14,676	-	-	-	-
		EXPENDITURES TOTAL	1,273,018	672,802	1,330,918	1,330,918	1,442,525	-
		EXPENDITURES	1,273,018	672,802	1,330,918	1,330,918	1,442,525	-
TOTAL BUSINESS UNIT-65064000-CF-Abus & Neg Invest & Assess			1,273,018	672,802	1,330,918	1,330,918	1,442,525	-

65067000-CF-Abus & Neg Comm Resid Serv

REVENUES								
421001	63113	State Aid	-	2,914	-	9,550	-	-
421001	65068	State Aid	3,252	627	4,269	4,269	2,794	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
REVENUES TOTAL			3,252	3,541	4,269	13,819	2,794	-
EXPENDITURES								
511210	65068	Wages-Regular SALARIES TOTAL	5,541	2,379	6,720	6,720	4,758	-
512141	65068	Social Security	388	166	467	467	333	-
512142	65068	Retirement (Employer)	377	164	457	457	328	-
512144	65068	Health Insurance	1,786	506	2,415	2,415	1,012	-
512145	65068	Life Insurance	2	1	2	2	1	-
512173	65068	Dental Insurance FRINGE TOTAL	57	27	112	112	54	-
		TOTAL SALARIES AND FRINGES	8,151	3,243	10,171	10,171	6,486	-
521212	63113	Legal	-	-	-	500	-	-
531312	65068	Office Supplies	-	5	-	8,550	-	-
531313	65068	Printing & Duplicating	201	48	-	-	-	-
531355	63113	Client Costs	-	6,930	-	-	-	-
532325	65068	Registration	-	-	500	500	500	-
552203	65001	Foster Home 203	269,488	123,050	275,000	275,000	275,000	-
552203	65002	Foster Home 203	147,477	86,439	180,000	180,000	180,000	-
552204	65001	Group Home 204	9,743	-	75,000	75,000	-	-
552212	65001	FC Lvl 1	-	1,122	5,000	5,000	5,000	-
552213	65001	Sub Guard	76,470	52,761	79,200	79,200	90,720	-
552504	65001	Child Care Institutions	-	29,418	100,000	100,000	125,000	-
553999	65001	Room & Board Payments	95,020	47,723	60,000	60,000	80,000	-
555101	63113	Child Day Care	-	156	-	500	-	-
557321	63113	Food House/Supplies OPERATING EXPENDITURES	-	350	-	-	-	-
		EXPENDITURES TOTAL	606,550	351,245	784,871	794,421	762,706	-
		REVENUES	3,252	3,541	4,269	13,819	2,794	-
		EXPENDITURES	606,550	351,245	784,871	794,421	762,706	-
TOTAL BUSINESS UNIT-65067000-CF-Abus & Neg Comm			603,298	347,704	780,603	780,603	759,911	-
65068000-CF-Abus & Neg Comm Treatment								
EXPENDITURES								
555507	65001	Counseling/Therapeutic Rescs OPERATING EXPENDITURES	50,313	27,176	45,000	45,000	45,000	-
		EXPENDITURES TOTAL	50,313	27,176	45,000	45,000	45,000	-
		EXPENDITURES	50,313	27,176	45,000	45,000	45,000	-
TOTAL BUSINESS UNIT-65068000-CF-Abus & Neg Comm			50,313	27,176	45,000	45,000	45,000	-
65069900-CF-Abus & Neg Overhead								
EXPENDITURES								
531312	65001	Office Supplies	61	186	-	-	-	-
531313	60683	Printing & Duplicating	250	1,396	500	500	1,000	-
531313	65001	Printing & Duplicating	343	6	-	-	500	-
531319	65001	Other Operating Supplies	95	1,292	500	500	1,500	-
531326	65001	Advertising	1,471	276	1,000	1,000	1,000	-
531349	60683	Other Operating Expenses	3,004	801	6,825	6,825	2,500	-
531349	65001	Other Operating Expenses	6,578	4,207	5,000	5,000	5,000	-
532325	60683	Registration	4,485	4,108	2,350	2,350	6,000	-
532325	65001	Registration	24,410	9,038	18,000	18,000	18,000	-
532332	65001	Mileage	4,495	548	7,500	7,500	2,500	-
532336	65001	Lodging	1,007	270	1,200	1,200	1,200	-
543951	65001	Year End Allocation	(24,966)	(49,367)	(23,226)	(23,226)	(66,987)	-
543954	65001	Overhead Allocation OPERATING EXPENDITURES	210,803	110,774	247,304	247,304	262,265	-
		EXPENDITURES TOTAL	232,036	83,534	266,953	266,953	234,478	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES			232,036	83,534	266,953	266,953	234,478	-
TOTAL BUSINESS UNIT-65069900-CF-Abus & Neg Overhe			232,036	83,534	266,953	266,953	234,478	-

65070900-CF-CF NONR

REVENUES								
485100	66019	Donations - Unrestricted	-	1,000	2,454	2,454	-	-
485204	66022	Donations - Human Service	-	-	271	271	-	-
485204	66028	Donations - Human Service	2,125	-	(530)	(530)	-	-
485204	66030	Donations - Human Service	-	-	1,973	1,973	-	-
485204	66033	Donations - Human Service	7,285	-	4,492	4,492	-	-
485204	66034	Donations - Human Service	1,010	-	860	860	-	-
REVENUES TOTAL			10,420	1,000	9,520	9,520	-	-
EXPENDITURES								
531344	66019	Donation	910	311	-	-	-	-
531344	66028	Donation	1,155	213	-	-	-	-
531344	66031	Donation	1,000	-	-	-	-	-
531344	66033	Donation	2,793	394	-	-	-	-
531344	66034	Donation	150	850	-	-	-	-
OPERATING EXPENDITURES			6,008	1,768	-	-	-	-
EXPENDITURES TOTAL			6,008	1,768	-	-	-	-
REVENUES			10,420	1,000	9,520	9,520	-	-
EXPENDITURES			6,008	1,768	-	-	-	-
TOTAL BUSINESS UNIT-65070900-CF-CF NONR			(4,412)	768	(9,520)	(9,520)	-	-

65073000-CF-CF Comm Living

REVENUES								
421001	63111	State Aid	23,331	1,989	19,000	19,000	15,250	-
421001	63112	State Aid	316,780	107,355	361,418	361,418	256,813	-
421001	63612	State Aid	211,221	92,349	167,978	167,978	335,756	-
421001	65021	State Aid	47,586	40,944	47,586	47,586	47,586	-
421001	65105	State Aid	7,682	3,049	9,953	9,953	8,977	-
421001	65120	State Aid	60,000	32,523	60,000	60,000	60,000	-
421058	63612	State Aid - Prior Year	6,192	-	-	-	-	-
455410	65021	MA Case Management	23,861	1,286	22,200	22,200	23,861	-
455425	65021	MA Prior Year Revenue	52	-	-	-	-	-
REVENUES TOTAL			696,705	279,495	688,135	688,135	748,243	-
EXPENDITURES								
511110	63112	Salary-Permanent Regular	89,387	47,083	93,108	93,108	97,317	-
511110	65021	Salary-Permanent Regular	3,501	1,826	4,706	4,706	3,651	-
511110	65120	Salary-Permanent Regular	264	-	-	-	-	-
511210	63112	Wages-Regular	103,822	55,916	155,701	155,701	142,606	-
511210	65021	Wages-Regular	79,939	42,644	59,425	59,425	86,836	-
511210	65105	Wages-Regular	6,233	3,572	7,799	7,799	7,144	-
511210	65120	Wages-Regular	53,602	32,283	69,141	69,141	72,432	-
511220	63112	Wages-Overtime	500	-	-	-	-	-
511330	63112	Wages-Longevity Pay	321	-	336	336	351	-
511330	65021	Wages-Longevity Pay	305	-	320	320	335	-
SALARIES TOTAL			337,874	183,323	390,537	390,537	410,672	-
512141	63112	Social Security	14,575	7,736	18,760	18,760	17,426	-
512141	65021	Social Security	6,094	3,273	4,382	4,382	6,160	-
512141	65105	Social Security	470	273	584	584	547	-
512141	65120	Social Security	3,836	2,307	4,977	4,977	5,013	-
512142	63112	Retirement (Employer)	10,877	6,184	12,738	12,738	16,283	-
512142	65021	Retirement (Employer)	5,698	3,068	4,436	4,436	6,074	-
512142	65105	Retirement (Employer)	424	246	530	530	493	-
512142	65120	Retirement (Employer)	3,666	2,228	4,909	4,909	5,034	-
512144	63112	Health Insurance	8,999	11,643	9,556	9,556	41,476	-
512144	65021	Health Insurance	25,532	11,339	14,517	14,517	18,731	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
512144	65105	Health Insurance	416	-	596	596	-	-
512144	65120	Health Insurance	20,219	10,792	23,360	23,360	20,738	-
512145	63112	Life Insurance	9	4	7	7	19	-
512145	65021	Life Insurance	11	3	2	2	5	-
512145	65105	Life Insurance	1	1	-	-	1	-
512145	65120	Life Insurance	7	4	8	8	9	-
512151	63112	HSA Contribution	-	-	485	485	3,600	-
512151	65021	HSA Contribution	-	-	1,454	1,454	2,650	-
512151	65120	HSA Contribution	-	-	969	969	1,800	-
512153	65120	HRA Contribution	583	1,185	-	-	-	-
512173	63112	Dental Insurance	1,259	815	1,620	1,620	2,724	-
512173	65021	Dental Insurance	890	762	821	821	1,644	-
512173	65105	Dental Insurance	13	-	30	30	-	-
512173	65120	Dental Insurance	762	522	1,104	1,104	1,104	-
		FRINGE TOTAL	104,340	62,386	105,846	105,846	151,532	-
		TOTAL SALARIES AND FRINGES	442,215	245,709	496,383	496,383	562,204	-
529299	63112	Purchase Care & Services	120	-	-	-	-	-
529299	63612	Purchase Care & Services	139,077	58,031	114,913	114,913	116,062	-
531312	63112	Office Supplies	910	86	1,000	1,000	500	-
531312	65021	Office Supplies	39	28	-	-	-	-
531313	63112	Printing & Duplicating	72	14	750	750	250	-
531313	65021	Printing & Duplicating	1	86	-	-	-	-
531319	63111	Other Operating Supplies	343	-	2,000	2,000	-	-
531319	63112	Other Operating Supplies	208	-	-	-	-	-
531319	65120	Other Operating Supplies	605	-	-	-	-	-
531326	63112	Advertising	175	-	500	500	-	-
531326	65021	Advertising	407	44	-	-	-	-
531349	63111	Other Operating Expenses	102	-	-	-	-	-
531355	63111	Client Costs	2,748	2,796	6,000	6,000	6,000	-
531355	63120	Client Costs	-	40	-	-	-	-
531355	63612	Client Costs	37,202	43,824	18,039	18,039	46,503	-
531355	65021	Client Costs	-	286	750	750	750	-
531355	65120	Client Costs	151	-	-	-	-	-
532325	63112	Registration	1,617	365	600	600	600	-
532325	65021	Registration	3,750	-	800	800	800	-
532332	63112	Mileage	325	575	1,050	1,050	1,050	-
532332	65021	Mileage	-	117	-	-	-	-
532332	65105	Mileage	361	396	413	413	792	-
532336	63112	Lodging	-	90	1,260	1,260	552	-
533225	63112	Telephone & Fax	2,105	1,022	2,520	2,520	1,920	-
543951	63112	Year End Allocation	-	(500)	-	-	-	-
543951	63612	Year End Allocation	79,111	113,165	46,452	46,452	191,391	-
543954	63112	Overhead Allocation	57,378	30,482	76,266	76,266	72,851	-
543954	65021	Overhead Allocation	24,317	11,805	26,267	26,267	31,794	-
543954	65120	Overhead Allocation	14,172	8,023	17,174	17,174	18,213	-
552210	63111	Respite	7,058	270	6,000	6,000	4,250	-
555101	63612	Child Day Care	14,920	21,152	7,010	7,010	18,651	-
555403	63111	Recreation Activities	13,080	1,097	5,000	5,000	5,000	-
555408	65021	Community Awareness	3,000	1,500	3,000	3,000	3,000	-
		OPERATING EXPENDITURES	403,356	294,795	337,763	337,763	520,928	-
		EXPENDITURES TOTAL	845,570	540,505	834,145	834,145	1,083,132	-
		REVENUES	696,705	279,495	688,135	688,135	748,243	-
		EXPENDITURES	845,570	540,505	834,145	834,145	1,083,132	-
		TOTAL BUSINESS UNIT-65073000-CF-CF Comm Living	148,865	261,010	146,011	146,011	334,890	-
65169900-CF-Allocated Overhead								
EXPENDITURES								
543954	65040	Overhead Allocation	309,690	171,254	394,999	394,999	473,534	-
		OPERATING EXPENDITURES	309,690	171,254	394,999	394,999	473,534	-
		EXPENDITURES TOTAL	309,690	171,254	394,999	394,999	473,534	-
		EXPENDITURES	309,690	171,254	394,999	394,999	473,534	-
		TOTAL BUSINESS UNIT-65169900-CF-Allocated Overhead	309,690	171,254	394,999	394,999	473,534	-

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
65690986-CF-NONR Tax Levy								
REVENUES								
421001	63188	State Aid	16,315	4,459	36,000	36,000	12,000	-
455431	65188	Preschool Service Fees	2,575	450	3,000	3,000	-	-
455433	63188	Head Start Public Charges	36,203	-	-	-	-	-
485100	65189	Donations - Unrestricted	830	6,171	1,200	1,200	1,200	-
REVENUES TOTAL			55,923	11,080	40,200	40,200	13,200	-
EXPENDITURES								
511110	63188	Salary-Permanent Regular	761	557	-	-	-	-
511110	65188	Salary-Permanent Regular	2,013	558	3,342	3,342	-	-
511110	65189	Salary-Permanent Regular	84	104	167	167	207	-
511210	63188	Wages-Regular	3,507	2,787	-	-	-	-
511210	65188	Wages-Regular	16,956	9,168	19,281	19,281	-	-
511210	65189	Wages-Regular	45,003	18,536	62,323	62,323	40,780	-
SALARIES TOTAL			68,324	31,710	85,113	85,113	40,987	-
512141	63188	Social Security	307	238	-	-	-	-
512141	65188	Social Security	1,320	685	1,568	1,568	-	-
512141	65189	Social Security	3,273	1,358	4,542	4,542	2,987	-
512142	63188	Retirement (Employer)	290	231	-	-	-	-
512142	65188	Retirement (Employer)	1,290	671	1,538	1,538	-	-
512142	65189	Retirement (Employer)	3,057	1,286	4,230	4,230	2,830	-
512144	63188	Health Insurance	979	823	-	-	-	-
512144	65188	Health Insurance	6,772	2,993	8,550	8,550	-	-
512144	65189	Health Insurance	14,009	4,755	18,111	18,111	10,461	-
512145	63188	Life Insurance	0	1	-	-	-	-
512145	65188	Life Insurance	3	1	3	3	-	-
512145	65189	Life Insurance	5	2	3	3	2	-
512153	65188	HRA Contribution	27	410	-	-	-	-
512153	65189	HRA Contribution	14	12	-	-	-	-
512173	63188	Dental Insurance	48	54	-	-	-	-
512173	65188	Dental Insurance	305	161	424	424	-	-
512173	65189	Dental Insurance	499	256	799	799	564	-
<bfringe b="" total<=""></bfringe>			32,199	13,938	39,768	39,768	16,844	-
TOTAL SALARIES AND FRINGES			100,523	45,648	124,881	124,881	57,831	-
529299	63188	Purchase Care & Services	6,938	-	36,000	36,000	12,000	-
531312	65189	Office Supplies	546	146	-	-	-	-
531313	65189	Printing & Duplicating	375	480	1,000	1,000	1,000	-
531319	65188	Other Operating Supplies	341	141	-	-	-	-
531319	65189	Other Operating Supplies	-	555	-	-	-	-
531348	65188	Educational Supplies	71	-	100	100	-	-
531355	65188	Client Costs	543	74	-	-	-	-
531355	65189	Client Costs	2,127	629	2,500	2,500	2,200	-
532325	63188	Registration	1,837	5,707	-	-	-	-
532325	65188	Registration	165	284	-	-	-	-
532325	65189	Registration	920	-	-	-	-	-
543954	65188	Overhead Allocation	5,785	2,789	6,862	6,862	-	-
543954	65189	Overhead Allocation	11,834	4,632	16,162	16,162	9,264	-
557321	65189	Food House/Supplies	4,842	761	5,000	5,000	3,000	-
593399	65188	Miscellaneous Expenditures	-	-	1,000	1,000	-	-
OPERATING EXPENDITURES			36,324	16,198	68,624	68,624	27,464	-
594810	63188	Capital Equipment	72,406	-	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			72,406	-	-	-	-	-
EXPENDITURES TOTAL			209,252	61,846	193,505	193,505	85,295	-
REVENUES			55,923	11,080	40,200	40,200	13,200	-
EXPENDITURES			209,252	61,846	193,505	193,505	85,295	-
TOTAL BUSINESS UNIT-65690986-CF-NONR Tax Levy			153,330	50,766	153,305	153,305	72,095	-

65698000-CF-NONR Comm Treatment

EXPENDITURES

Human Services Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
555501	65020	Crisis Intervention	25,000	14,000	28,000	28,000	30,000	-
		OPERATING EXPENDITURES	25,000	14,000	28,000	28,000	30,000	-
		EXPENDITURES TOTAL	25,000	14,000	28,000	28,000	30,000	-
		EXPENDITURES	25,000	14,000	28,000	28,000	30,000	-
TOTAL BUSINESS UNIT-65698000-CF-NONR Comm Treatm			25,000	14,000	28,000	28,000	30,000	-

66690951-ES-NONR NR

REVENUES

421058	65051	State Aid - Prior Year	126,599	-	175,000	175,000	125,000	-
424002	65051	ARPA	61,090	-	-	-	-	-
424003	65051	Consolidated Appropriations Ac	23,193	5,251	-	-	-	-
472010	65051	Consortium Revenue	1,387,742	342,453	1,341,112	1,341,112	1,475,716	-

REVENUES TOTAL

1,598,624	347,704	1,516,112	1,516,112	1,600,716	-
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REVENUES

1,598,624	347,704	1,516,112	1,516,112	1,600,716	-
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TOTAL BUSINESS UNIT-66690951-ES-NONR NR

1,598,624	347,704	1,516,112	1,516,112	1,600,716	-
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66691051-ES-NONR Child Care

REVENUES

421001	65053	State Aid	127,834	48,042	152,926	152,926	149,506	-
421052	65053	Children & Family	320	-	-	-	-	-

REVENUES TOTAL

128,154	48,042	152,926	152,926	149,506	-
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EXPENDITURES

529299	65053	Purchase Care & Services	5,738	2,902	6,936	6,936	5,738	-
532332	65051	Mileage	6	-	-	-	-	-
		OPERATING EXPENDITURES	5,744	2,902	6,936	6,936	5,738	-

EXPENDITURES TOTAL

5,744	2,902	6,936	6,936	5,738	-
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REVENUES

128,154	48,042	152,926	152,926	149,506	-
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EXPENDITURES

5,744	2,902	6,936	6,936	5,738	-
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TOTAL BUSINESS UNIT-66691051-ES-NONR Child Care

(122,411)	(45,141)	(145,990)	(145,990)	(143,768)	-
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66693051-ES-NONR Comm Living

REVENUES

421058	65071	State Aid - Prior Year	-	288	-	-	-	-
421077	65071	Children First	736	-	-	-	-	-
421082	65187	Medicaid Agency Incentive	7,422	5,005	9,158	9,158	7,422	-
455606	65100	MA Deductibles	5,550	1,786	16,500	16,500	5,550	-
455620	65073	Food Stamp Collection	6,483	1,047	8,459	8,459	6,483	-

REVENUES TOTAL

20,191	8,127	34,117	34,117	19,455	-
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EXPENDITURES

511110	65051	Salary-Permanent Regular	161,595	84,745	170,207	170,207	178,656	-
511210	65051	Wages-Regular	1,016,130	533,558	1,119,871	1,119,871	1,170,522	-
511220	65051	Wages-Overtime	45,189	9,003	-	-	-	-
511330	65051	Wages-Longevity Pay	6,387	-	-	-	-	-
		SALARIES TOTAL	1,229,301	627,306	1,290,078	1,290,078	1,349,178	-

512141	65051	Social Security	87,369	44,341	93,371	93,371	95,148	-
512142	65051	Retirement (Employer)	82,190	42,753	91,596	91,596	93,907	-
512144	65051	Health Insurance	373,295	176,377	304,738	304,738	328,779	-
512145	65051	Life Insurance	314	152	296	296	287	-
512151	65051	HSA Contribution	-	-	13,082	13,082	29,350	-
512153	65051	HRA Contribution	2,388	3,499	-	-	-	-
512173	65051	Dental Insurance	17,557	10,453	20,832	20,832	21,348	-
		FRINGE TOTAL	563,112	277,575	523,916	523,916	568,818	-

Human Services 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			1,792,413	904,881	1,813,994	1,813,994	1,917,996	-
529160	65051	Interpreter Fee	29	20	-	-	-	-
555911	65051	Drug Screens	732	1,458	500	500	1,500	-
593391	65051	Prior Year Expenditures	(178)	-	-	-	-	-
OPERATING EXPENDITURES			583	1,478	500	500	1,500	-
EXPENDITURES TOTAL			1,792,996	906,359	1,814,494	1,814,494	1,919,496	-
REVENUES			20,191	8,127	34,117	34,117	19,455	-
EXPENDITURES			1,792,996	906,359	1,814,494	1,814,494	1,919,496	-
TOTAL BUSINESS UNIT-66693051-ES-NONR Comm Living			1,772,805	898,232	1,780,376	1,780,376	1,900,041	-
66699951-ES-NONR Overhead								
EXPENDITURES								
531303	65051	Computer Equipmt & Software	35,325	-	-	-	-	-
531312	65051	Office Supplies	419	747	1,000	1,000	1,000	-
531313	65051	Printing & Duplicating	403	125	-	-	-	-
531326	65051	Advertising	878	175	1,000	1,000	1,000	-
532325	65051	Registration	-	-	1,000	1,000	500	-
543954	65051	Overhead Allocation	374,977	186,076	377,825	377,825	400,683	-
OPERATING EXPENDITURES			412,001	187,123	380,825	380,825	403,183	-
EXPENDITURES TOTAL			412,001	187,123	380,825	380,825	403,183	-
EXPENDITURES			412,001	187,123	380,825	380,825	403,183	-
TOTAL BUSINESS UNIT-66699951-ES-NONR Overhead			412,001	187,123	380,825	380,825	403,183	-
REVENUES			37,235,682	14,062,726	40,576,704	40,583,233	42,275,516	-
EXPENDITURES			37,747,201	19,075,991	41,750,650	41,762,238	42,275,516	-
TOTAL Human Services Department DEPARTMENT			511,519	5,013,265	1,173,946	1,179,004	0	-

UW-Madison

Division of Extension Jefferson County

DEPARTMENT MISSION

Extension's mission is to connect people with the University of Wisconsin by working alongside the people of Wisconsin to improve lives and communities. We develop practical educational programs tailored to local needs and work with individuals every day to ensure cutting-edge research benefits the people and communities throughout Jefferson County.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Provide high-quality agriculture support for increased profitability and appropriate technology.	Provide educational programming specific to the needs of the agriculture community including proctoring pesticide applicator training, dairy education, and crop education.	Transformative Government 3.2	Ongoing
Provide positive youth development support to enhance youth and adult partnerships and volunteer engagement to build the capacity of the Jefferson County 4-H program.	Identify needs within the 4-H program to best serve the youth. Provide support to new families joining 4-H through trainings and multi-county collaborations. Provide Volunteer in Preparation (VIP) training to 4-H volunteers.	Transformative Government 1.4	Ongoing
Provide natural resource support, collaboration and education.	Identify key partners. Identify needs and educational opportunities.	Transformative Government 3.2, 3.3, 3.4	Ongoing
Provide horticulture management education, resources and decision-making tools to home gardeners and commercial horticulture practitioners so they can make gardening decisions that keep their plants healthy while protecting the environment.	Provide community learning opportunities through local partnerships, support the Master Gardener program, direct education, provide the Foundations in Horticulture course annually.	Transformative Government 3.2, 3.3, 3.4	Ongoing

Provide high-quality educational programs and research-based education utilizing local experts and University of Wisconsin resources.	Provide educational programming to focus on needs including, but not limited to, 4-H, Agriculture, Natural Resources and Community Education.	Transformative Government 1.4, 4.3	Ongoing
Provide training, facilitation and partnerships for nonprofit and civic organizations to increase capacity to achieve outcomes.	Participants will increase collaborations, value of resources leveraged and grant writing.	Intentional Economic Growth 1.4, 2.2, 3.1, 4.3	Ongoing
Increase nonprofit sector's collective capacity; support decision-making with data collection and interpretation to plan for future needs and services.	Identify new opportunities for organizations to collaborate on shared goals and resource development with updated goals and strategies.	Intentional Economic Growth 1.4, 4.3	Ongoing
Provide education focused on healthy eating habits, active lifestyles and healthy community environments for families with limited incomes through nutrition education at the individual, community and systems levels.	Provide a series of nutrition lessons throughout Jefferson County, including schools, community partner organizations, subsidized housing sites, food pantries, community gardens, and farmers' markets.	Transformative Government 1.4	Ongoing

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2023	2024 (Est)	2025 (Est)
Division of Extension Volunteers (4-H, Master Gardener, Master Naturalists, and the Water Action Volunteers Program).	208		
Number of hours provided through Extension volunteers.	13,072		
Value of Extension volunteers. <i>(current estimated dollar value of volunteer time in Wisconsin of \$31.80 per hour, from the Independent Sector.)</i>	\$415,690		
Engaged community partners.	39		
Educational programs provided by Extension Educators.	45		
Number of participants and direct educational contacts.	1556		

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

- Jefferson County is served by multiple Extension Educators including:
- Jerry Wilcenski, 4-H Educator
- Steve Chmielewski, Community Development Educator
- Alison Pfau, Bilingual Regional Dairy Educator
- Julie Hill, Horticulture Outreach Specialist
- Lisa Krolow, Bilingual FoodWise Coordinator
- Priscilla Gonzalez, FoodWise Educator
- Josh Kamps, Regional Crop Educator

DEPARTMENT ORGANIZATIONAL CHART

UW Extension

Financial Summary

	2023 Actual	2024 Estimate	2024		Change from 2024	
			Amended Budget	2025 Budget	Amended Budget \$	%
Revenues						
Intergovernmental Revenues	-	-	-	-	-	-
Public Charges	18,211	18,610	18,610	15,531	(3,079)	-16.54%
Intergovernmental Charges	-	2,608	2,608	2,608	-	0.00%
Other Financing Sources	-	31,077	31,077	31,077	-	0.00%
Total Revenues	18,211	52,295	52,295	49,216	(3,079)	-5.89%
Expenditures						
Personnel Expenses	139,256	160,680	160,680	139,608	(21,072)	-13.11%
Purchased Services	90,731	102,491	102,491	100,593	(1,898)	-1.85%
Operating Costs	29,275	36,868	36,868	40,198	3,330	9.03%
Interdept. Charges	17,616	29,787	29,787	32,804	3,017	10.13%
Other Expenses	1,179	2,165	2,165	2,390	225	10.39%
Capital Items	-	8,000	8,000	8,000	-	0.00%
Other Financing Uses	-	23,077	23,077	23,077	-	0.00%
Total Expenditures	278,057	363,068	363,068	346,670	(16,398)	-4.52%
Property Taxes	274,223	310,773	310,773	297,454	(13,319)	-4.29%
Addition to (Use of) Fund Balance	14,377	-	-	-	-	-

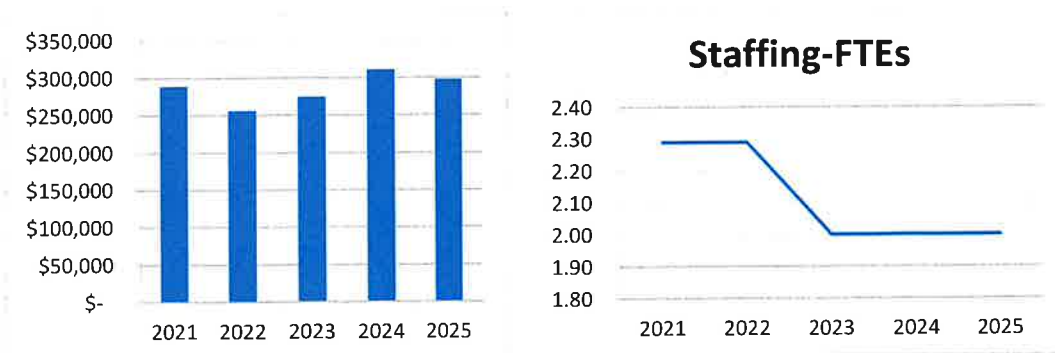
Summary Highlights:

The 2025 budget provides \$297,454 in tax levy, which is a \$13,319 decrease in levy from the 2024 amended budget. The primary reason for this is a decrease in personnel expenses.

Summary of Capital Items:

\$ 8,000 Upgrade AV for Rooms 8 & 9
 \$ 8,000 Total

Summary of Property Tax Levy and FTEs



UW Extension-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
13301 -UW Extension								
REVENUES								
411100		General Property Taxes	274,223	155,387	310,773	310,773	297,454	-
451002		Private Party Photocopy	20	-	-	-	-	-
451100		Misc. Billed	5,981	30	3,000	3,000	1,500	-
457020		Publication Sales	58	-	50	50	30	-
457027		4-H Annual Dues	8,935	1,450	11,000	11,000	11,000	-
471130		State Billed-Other	-	-	2,608	2,608	2,608	-
699999		Budgetary Fund Balance	-	-	8,000	8,000	8,000	-
REVENUES TOTAL			289,216	156,867	335,431	335,431	320,592	-
EXPENDITURES								
511210		Wages-Regular	97,419	38,073	117,567	117,567	102,136	-
511220		Wages-Overtime	39	-	-	-	5	-
511240		Wages-Temporary	1,286	-	-	-	-	-
511330		Wages-Longevity Pay	-	-	375	375	-	-
SALARIES TOTAL			98,744	38,073	117,942	117,942	102,141	-
512141		Social Security	7,148	2,677	8,664	8,664	7,155	-
512142		Retirement (Employer)	6,272	2,598	7,505	7,505	6,665	-
512144		Health Insurance	25,148	11,493	23,360	23,360	20,738	-
512145		Life Insurance	28	4	33	33	5	-
512151		HSA Contribution	-	-	969	969	1,800	-
512153		HRA Contribution	148	-	-	-	-	-
512173		Dental Insurance	1,767	552	2,208	2,208	1,104	-
FRINGE TOTAL			40,512	17,325	42,738	42,738	37,467	-
TOTAL SALARIES AND FRINGES			139,256	55,397	160,680	160,680	139,607	-
521258		Computer Maintenance	500	-	500	500	500	-
529299		Purchase Care & Services	90,231	47,236	101,991	101,991	100,093	-
531298		United Parcel Service	102	33	50	50	50	-
531303		Computer Equipmt & Software	5,070	-	1,000	1,000	7,210	-
531311		Postage & Box Rent	1,160	-	2,608	2,608	2,608	-
531312		Office Supplies	3,141	474	5,000	5,000	5,000	-
531313		Printing & Duplicating	-	36	-	-	-	-
531314		Small Items Of Equipment	119	-	500	500	500	-
531322		Subscriptions	-	-	600	600	300	-
531324		Membership Dues	81	342	500	500	500	-
531326		Advertising	312	63	500	500	500	-
531348		Educational Supplies	5,374	1,236	5,000	5,000	5,000	-
532325		Registration	725	460	1,200	1,200	1,200	-
532332		Mileage	4,107	920	3,500	3,500	3,500	-
532334		Commercial Travel	-	-	700	700	700	-
532335		Meals	-	-	500	500	500	-
532336		Lodging	1,397	-	1,000	1,000	1,000	-
532339		Other Travel & Tolls	345	-	50	50	30	-
533225		Telephone & Fax	(1,487)	195	2,000	2,000	1,000	-
535242		Maintain Machinery & Equip	3,410	1,451	3,600	3,600	3,600	-
536535		Activity Center Rental	4,000	-	4,000	4,000	4,000	-
571004		IP Telephony Allocation	1,268	542	1,084	1,084	1,275	-
571009		MIS PC Group Allocation	14,740	13,311	26,622	26,622	29,650	-
571010		MIS Systems Grp Alloc(ISIS)	1,607	1,041	2,081	2,081	1,879	-
591519		Other Insurance	1,179	556	1,301	1,301	1,190	-
591519	33001	Other Insurance	-	-	865	865	1,200	-
OPERATING EXPENDITURES			137,384	67,895	166,752	166,752	172,985	-
594813		Capital Office Equip	-	-	8,000	8,000	8,000	-
CAPITAL OUTLAY EXPENDITURES			-	-	8,000	8,000	8,000	-
EXPENDITURES TOTAL			276,640	123,292	335,431	335,431	320,592	-
REVENUES			289,216	156,867	335,431	335,431	320,592	-
EXPENDITURES			276,640	123,292	335,431	335,431	320,592	-
TOTAL BUSINESS UNIT-13301 -UW Extension			(12,576)	(33,574)	(0)	(0)	-	-

13302 -UW Program Education

UW Extension-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
REVENUES								
457032		Program Public Charges	-	-	3,250	3,250	2,000	-
699700		Resv Applied Operating	-	-	998	998	998	-
REVENUES TOTAL			-	-	4,248	4,248	2,998	-
EXPENDITURES								
531348		Educational Supplies	-	241	3,000	3,000	1,500	-
532335		Meals	-	-	200	200	500	-
536532		Building & Office Rental	-	-	50	50	-	-
594950		Operating Reserve	-	-	998	998	998	-
OPERATING EXPENDITURES			-	241	4,248	4,248	2,998	-
EXPENDITURES TOTAL			-	241	4,248	4,248	2,998	-
REVENUES			-	-	4,248	4,248	2,998	-
EXPENDITURES			-	241	4,248	4,248	2,998	-
TOTAL BUSINESS UNIT-13302 -UW Program Education			-	241	-	-	-	-
13303 -UW Ag Programming								
REVENUES								
457032		Program Public Charges	2,205	-	1,000	1,000	1,000	-
699700		Resv Applied Operating	-	-	7,134	7,134	7,134	-
REVENUES TOTAL			2,205	-	8,134	8,134	8,134	-
EXPENDITURES								
531348		Educational Supplies	491	80	700	700	700	-
532335		Meals	889	-	300	300	300	-
594950		Operating Reserve	-	-	7,134	7,134	7,134	-
OPERATING EXPENDITURES			1,379	80	8,134	8,134	8,134	-
EXPENDITURES TOTAL			1,379	80	8,134	8,134	8,134	-
REVENUES			2,205	-	8,134	8,134	8,134	-
EXPENDITURES			1,379	80	8,134	8,134	8,134	-
TOTAL BUSINESS UNIT-13303 -UW Ag Programming			(826)	80	-	-	-	-
13303780-UW Ag Gardener								
REVENUES								
457032		Program Public Charges	83	-	100	100	-	-
699700		Resv Applied Operating	-	-	2,757	2,757	2,757	-
REVENUES TOTAL			83	-	2,857	2,857	2,757	-
EXPENDITURES								
531348		Educational Supplies	38	-	100	100	-	-
594950		Operating Reserve	-	-	2,757	2,757	2,757	-
OPERATING EXPENDITURES			38	-	2,857	2,857	2,757	-
EXPENDITURES TOTAL			38	-	2,857	2,857	2,757	-
REVENUES			83	-	2,857	2,857	2,757	-
EXPENDITURES			38	-	2,857	2,857	2,757	-
TOTAL BUSINESS UNIT-13303780-UW Ag Gardener			(45)	-	-	-	-	-
13303781-UW Ag Pesticide								
REVENUES								
457032		Program Public Charges	930	-	210	210	-	-
699700		Resv Applied Operating	-	-	7,933	7,933	7,933	-
REVENUES TOTAL			930	-	8,143	8,143	7,933	-

UW Extension-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES								
531348		Educational Supplies	-	-	210	210	-	-
594950		Operating Reserve	-	-	7,933	7,933	7,933	-
		OPERATING EXPENDITURES	-	-	8,143	8,143	7,933	-
		EXPENDITURES TOTAL	-	-	8,143	8,143	7,933	-
		REVENUES	930	-	8,143	8,143	7,933	-
		EXPENDITURES	-	-	8,143	8,143	7,933	-
TOTAL BUSINESS UNIT-13303781-UW Ag Pesticide			(930)	-	-	-	-	-
13303782-UW Ag Tractor Safety								
REVENUES								
699700		Resv Applied Operating	-	-	4,255	4,255	4,255	-
		REVENUES TOTAL	-	-	4,255	4,255	4,255	-
EXPENDITURES								
594950		Operating Reserve	-	-	4,255	4,255	4,255	-
		OPERATING EXPENDITURES	-	-	4,255	4,255	4,255	-
		EXPENDITURES TOTAL	-	-	4,255	4,255	4,255	-
		REVENUES	-	-	4,255	4,255	4,255	-
		EXPENDITURES	-	-	4,255	4,255	4,255	-
TOTAL BUSINESS UNIT-13303782-UW Ag Tractor Safety			-	-	-	-	-	-
		REVENUES	292,434	156,867	363,069	363,069	346,670	-
		EXPENDITURES	278,057	123,613	363,069	363,069	346,670	-
TOTAL UW Extension DEPARTMENT			(14,377)	(33,254)	(0)	(0)	-	-

Fair Park

MISSION STATEMENT

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

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Develop a Fair Park strategic plan, update the master plan, conduct a feasibility study to meet industry needs of our current & future clients.	Meet with current event promotors, stakeholders, and public to determine future Fair Park needs and wants.	Highly Regarded Quality of Life 1.2, 1.4, Goal 3 Intentional Economic Growth Goal 1 Transformative Government Goal 4	Q4 - 2025
	Survey comparable facility venues.		
	Identify a planning process and necessary studies.		
Develop consistent contract pricing and services to stabilize revenue streams to support the Fair/Fair Park allowing the team to maintain existing legacy clients and attract new events/opportunities.	Establish representative Sales Collateral that best reflects venue and services	Highly Regarded Quality of Life 1.2, 3.2, 4.1, 4.2 Intentional Economic Growth Goal 4 Transformative Government Goal 2, 4.3	Q2 - 2025
	Increase community involvement through networking to build community and client relationships and promote the opportunities at available at the Fair Park.		
Grow sponsor/partner relationships and identify additional fundraising opportunities.	Build relationships with area businesses and organizations and create partnerships.	Highly Regarded Quality of Life 3.1, 3.2, 3.5, 4.1 Intentional Economic Growth 1.2, 1.4, 4.1	Ongoing
	Create additional marketing opportunities for sponsors and/or events.		
	Re-build sponsorship Plans to targeting experiential opportunities for Fair		
Establish marketing initiatives for the Fair/Fair Park to increase visitor & tourism dollars spending in Jefferson County.	Increase advertising outside of Jefferson County.	Highly Regarded Quality of Life Goal 3, 4.1 Transformative Government 4.3	Ongoing
	Highlight event opportunities for communities to engage with Fair Park clients furthering tourism spending and exposure.		
	Help to grown and build on partnerships with Jefferson County Tourism Council and Jefferson Tourism Commission.		
	Establish 2 independent websites, Fair and Fair Park, celebrating unique brands and functions		
Strengthen the capacity of Fair Park team members.	Establish a Campsite management software solution.	Highly Regarded Quality of Life 1.2, 1.4, Goal 3 Intentional Economic Growth 4.1	
	Deploy event management software further streamlining our event sales efforts for Fair Park.		
	Migrate to new Fair Management software to better handle internal stakeholder communications and manage the business of the Auction event.		

Develop Facility Improvement Plan to include a 10-year capital tracking and continue to implement operational procedures which will create efficiencies.	PA System Upgrades	Highly Regarded Quality of Life 1.3, 1.4 Intentional Economic Growth 2.2 Transformative Government 3.1, 3.2, 5.4	Capital Plan by Q1 2025 Projects ongoing through 2025
	Roofing Repairs and solutions		
	Consider addition of E-Bike/EV Charging stations		
	Expand Handicap Parking		
	Building assessment Review – Restroom #2 repair/replacement		
	Ensure safety and explore marketing possibilities with installation of cameras throughout the park.		

PROGRAM EVALUATION

Program/Service Description	Output Measures				
	2021	2022	2023 (est.)	2024 (est.)	2025 (est.)
Fair Park year-round event days	253	193	203	234	250
Fair Park year-round # of events	181	197	189	201	220
County Fair Gate Attendance	44,683	39,473	33,846	30,922	36,000
County Fair Exhibitors	538	595	608	663	700
# of Camping Reservations	314	458	475	484	550
# of Winter Storage Units	185	197	210	210	220

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

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

- Hiring of new Fair Park core staff with new energy to further professionalize services
- Re-organized the County Fair event with emphasis on financial accountability and positive impact on participants/fairgoers
- Re-building of relationships with stakeholders furthering the communication efforts
- Upgraded internet connectivity with the installation of a fiber network throughout the park
- Re-establishing of Fair & Fair Park sponsor and partner relationships

DEPARTMENT ORGANIZATIONAL CHART

Fair Park

Financial Summary

	2023 Actual	2024 Estimate	2024	2025 Budget	Change from 2024	
			Amended Budget		Amended Budget	\$
Revenues						
Intergovernmental Revenues	42,699	199,071	199,071	10,000	(189,071)	-94.98%
Public Charges	1,116,765	994,934	994,934	1,072,800	77,866	7.83%
Intergovernmental Charges	4,000	4,000	4,000	4,000	4,000	100.00%
Misc. Revenues	697,698	662,646	662,646	683,550	20,904	3.15%
Other Financing Sources	-	35,969	35,969	-	(35,969)	-100.00%
Total Revenues	1,861,162	1,896,620	1,896,620	1,770,350	(122,270)	-6.45%
Expenditures						
Personnel Expenses	563,540	556,429	556,429	591,858	35,429	6.37%
Purchased Services	68,848	109,544	109,544	56,264	(53,280)	-48.64%
Operating Costs	871,789	641,325	641,325	711,740	70,415	10.98%
Interdept. Charges	18,120	26,532	26,532	25,681	(851)	-3.21%
Other Expenses	592,483	452,606	452,606	477,954	25,348	5.60%
Capital Items	48,818	135,969	284,071	17,000	(267,071)	-94.02%
Other Financing Uses	-	-	35,969	-	(35,969)	-
Total Expenditures	2,163,598	1,922,405	2,106,476	1,880,497	(225,979)	-10.73%
Property Taxes	103,799	79,856	79,856	110,147	30,291	37.93%
Addition to (Use of) Fund Balance	(198,637)	54,071	(130,000)	-		

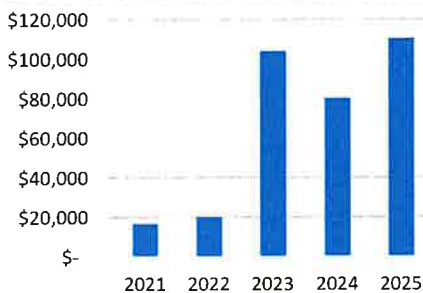
Summary Highlights:

The 2025 budget provides \$110,147 in tax levy, which is a \$30,291 increase in levy from the 2024 amended budget. This is due to an increase in Fair Park advertising, special acts, and other maintenance costs. The decrease in intergovernmental revenues represents the receipt of a one-time Tourism Grant in 2023-24. Increases in public charges relate mainly to anticipated increases in gate receipts.

Summary of Capital Items:

\$ 17,000 Water Filling Stations
 \$ 17,000 Total

Summary of Property Tax Levy and FTEs



Fair Park-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
12101 -Fair Park Activities								
REVENUES								
411100		General Property Taxes	103,799	39,739	79,477	79,477	80,616	-
457010		Sponsor Revenue	64,250	50	91,034	91,034	90,000	-
457010	21109	Sponsor Revenue	2,900	2,000	3,500	3,500	-	-
457010	21115	Sponsor Revenue	-	-	1,000	1,000	-	-
457011	21109	Gate Receipts	7,724	-	8,000	8,000	-	-
457011	21115	Gate Receipts	9,910	-	11,000	11,000	-	-
457023		Other Public Charges	858	-	-	-	-	-
457025		Horse Show Fees	-	559	-	-	-	-
457026		Shaving Sales	405	-	-	-	-	-
457030		Credit Card Surcharge	-	-	5,400	5,400	-	-
474169		Fair Billed	4,000	-	4,000	4,000	4,000	-
480102		Misc Reimbursement	28,194	450	-	-	-	-
480102	21109	Misc Reimbursement	690	-	700	700	-	-
480102	21115	Misc Reimbursement	-	-	1,150	1,150	-	-
482012		Building Rental	260,260	134,730	276,596	276,596	300,000	-
482014		Winter Storage Rental	85,998	375	75,000	75,000	85,000	-
482015		Space-Food Vendor	8,434	-	10,000	10,000	3,000	-
482015	21115	Space-Food Vendor	1,357	-	1,000	1,000	-	-
482016		Space-Beverage Vendor	9,572	2,005	7,000	7,000	3,000	-
482016	21115	Space-Beverage Vendor	2,043	-	2,000	2,000	-	-
482017	21115	Space-Other Vendor	-	-	200	200	-	-
482021		Camping Fee Other	74,582	17,240	70,000	70,000	70,000	-
483004		Sale Salvage & Waste	7,904	660	-	-	1,800	-
485200	21121	Donations Restricted	4,000	-	-	-	-	-
486001		Vending Commission	543	-	-	-	-	-
486004		Miscellaneous Revenue	-	-	-	-	5,000	-
699999		Budgetary Fund Balance	-	-	130,000	130,000	-	-
REVENUES TOTAL			677,423	197,807	777,057	777,057	642,416	-
EXPENDITURES								
511110		Salary-Permanent Regular	125,483	26,286	57,694	57,694	60,941	-
511210		Wages-Regular	151,971	102,480	207,318	207,318	196,718	-
511220		Wages-Overtime	4,884	3,691	12,072	12,072	7,372	-
511240		Wages-Temporary	2,543	1,612	914	914	-	-
SALARIES TOTAL			284,880	134,069	277,998	277,998	265,032	-
512141		Social Security	21,052	9,952	20,593	20,593	18,900	-
512142		Retirement (Employer)	16,665	7,198	16,550	16,550	15,225	-
512144		Health Insurance	53,713	12,718	49,427	49,427	52,882	-
512145		Life Insurance	53	13	21	21	32	-
512146		Workers Compensation	72	-	-	-	-	-
512148		Unemployment Compensation	3,234	2,294	15,392	15,392	3,519	-
512151		HSA Contribution	-	-	2,205	2,205	4,590	-
512153		HRA Contribution	1,200	-	-	-	-	-
512173		Dental Insurance	2,966	1,482	3,497	3,497	3,864	-
FRINGE TOTAL			98,956	33,657	107,685	107,685	99,012	-
TOTAL SALARIES AND FRINGES			383,836	167,726	385,682	385,682	364,044	-
521216		Janitorial	255	-	-	-	-	-
521219		Other Professional Serv	-	-	30,000	30,000	-	-
521648	21115	Ambulance/EMA Services	-	-	500	500	-	-
521649	21115	Security Services	-	-	1,000	1,000	-	-
529170		Grounds Keeping Charges	21,764	13	30,044	30,044	21,914	-
529642		Purchased Services	-	-	-	-	950	-
531001		Credit Card Fees	22,762	3,068	5,400	5,400	8,000	-
531182	21115	Fair Week Special Acts	10,300	-	10,500	10,500	-	-
531303		Computer Equipmt & Software	3,552	2,813	1,000	1,000	6,000	-
531311		Postage & Box Rent	248	101	300	300	500	-
531312		Office Supplies	2,425	954	1,000	1,000	1,400	-
531312	21109	Office Supplies	-	-	100	100	-	-
531312	21115	Office Supplies	-	-	50	50	-	-
531313		Printing & Duplicating	128	719	300	300	1,500	-
531313	21115	Printing & Duplicating	-	-	50	50	-	-
531314		Small Items Of Equipment	1,454	2,310	2,000	2,000	7,000	-
531314	21109	Small Items Of Equipment	256	-	275	275	-	-
531314	21115	Small Items Of Equipment	248	-	250	250	-	-
531320		Safety Supplies	809	1,372	1,500	1,500	2,000	-
531322		Subscriptions	81	72	-	-	-	-

Fair Park-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
531324		Membership Dues	1,179	1,095	1,000	1,000	1,500	-
531326		Advertising	5,210	2,877	2,000	2,000	5,000	-
531326	21109	Advertising	3,041	-	2,500	2,500	-	-
531326	21115	Advertising	-	-	850	850	-	-
531349		Other Operating Expenses	5,150	2,002	750	750	2,000	-
531349	21115	Other Operating Expenses	-	-	500	500	-	-
531351		Gas/Diesel	8,080	4,162	8,000	8,000	8,000	-
531367		Wood Shavings	6,395	420	-	-	-	-
531373		Sodium Chloride	-	-	-	-	1,650	-
531395		Small Shop Supplies	-	-	-	-	3,250	-
531396		Field Tools	-	-	-	-	1,500	-
532325		Registration	2,271	170	-	-	-	-
532332		Mileage	437	100	-	-	500	-
532334		Commercial Travel	222	-	-	-	-	-
532335		Meals	64	77	-	-	750	-
532336		Lodging	2,629	-	-	-	-	-
532339		Other Travel & Tolls	24	-	-	-	-	-
533221		Water	10,782	4,962	11,000	11,000	11,000	-
533222		Electric	49,563	19,430	50,000	50,000	50,000	-
533223		Sewer	9,638	3,949	9,000	9,000	9,000	-
533224		Natural Gas	7,685	4,120	8,000	8,000	8,000	-
533225		Telephone & Fax	2,050	514	2,500	2,500	2,000	-
533235		Storm Water Utility	16,382	8,547	17,100	17,100	17,000	-
533236		Wireless Internet	817	408	900	900	900	-
535232		Graveling	13,712	2,531	1,500	1,500	2,550	-
535242		Maintain Machinery & Equip	9,747	2,420	4,000	4,000	3,800	-
535245		Grounds Improvements	4,062	4,643	2,500	2,500	4,000	-
535245	21114	Grounds Improvements	118	-	-	-	-	-
535246		Building Service & Maint	-	-	-	-	3,500	-
535247		Building Repair & Maint	10,067	5,432	10,000	10,000	9,000	-
535247	21114	Building Repair & Maint	914	-	-	-	-	-
535297		Refuse Collection	21,932	4,046	9,500	9,500	9,500	-
535344		Household & Janitorial Supp	7,333	9,375	7,000	7,000	7,000	-
535347		Food & Beverage Purchases	5,373	2,867	4,500	4,500	5,500	-
535347	21109	Food & Beverage Purchases	4,793	-	4,500	4,500	-	-
535347	21115	Food & Beverage Purchases	-	-	2,000	2,000	-	-
535349		Other Supplies	60	347	-	-	-	-
535352		Vehicle Parts & Repairs	554	631	1,000	1,000	1,250	-
535354		Paint	-	-	-	-	3,250	-
535355		Plumbing & Electrical	1,242	7,134	3,000	3,000	3,000	-
535355	21114	Plumbing & Electrical	168	-	-	-	-	-
535355	21121	Plumbing & Electrical	4,500	-	-	-	-	-
536533		Equipment Rent & Lease	16,014	594	200	200	700	-
536533	21115	Equipment Rent & Lease	-	-	650	650	-	-
571004		IP Telephony Allocation	888	422	843	843	893	-
571005		Duplicating Allocation	134	68	136	136	97	-
571009		MIS PC Group Allocation	9,476	7,395	14,790	14,790	16,472	-
571010		MIS Systems Grp Alloc(ISIS)	4,565	3,366	6,733	6,733	4,454	-
591519		Other Insurance	14,407	7,242	15,329	15,329	15,091	-
593101	21109	Awards/Recognition Expenses	1,500	-	4,825	4,825	-	-
		OPERATING EXPENDITURES	327,459	122,768	291,375	291,375	261,372	-
594810		Capital Equipment	-	8,100	100,000	100,000	17,000	-
594821		Capital Improvement Land	35,000	-	-	-	-	-
594822		Capital Improvement Building	9,215	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	44,215	8,100	100,000	100,000	17,000	-
		EXPENDITURES TOTAL	755,510	298,594	777,057	777,057	642,416	-
		REVENUES	677,423	197,807	777,057	777,057	642,416	-
		EXPENDITURES	755,510	298,594	777,057	777,057	642,416	-
		TOTAL BUSINESS UNIT-12101 -Fair Park Activities	78,087	100,787	-	-	-	-

12102 -Fair Week

REVENUES

411100		General Property Taxes	-	189	379	379	29,531	-
421001		State Aid	7,970	10,000	15,000	15,000	10,000	-
451020	21209	Other Fees	560,062	-	450,000	450,000	460,000	-
457005		Reserved Seating Fees	109,767	-	15,000	15,000	40,000	-
457009		Contest Entry Fees	8,892	90	1,000	1,000	4,250	-

Fair Park-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
457010		Sponsor Revenue	53,000	15,350	60,000	60,000	100,000	-
457010	21122	Sponsor Revenue	-	-	-	-	6,500	-
457010	21209	Sponsor Revenue	-	2,100	6,000	6,000	6,000	-
457011		Gate Receipts	263,219	10,275	275,000	275,000	300,000	-
457011	21122	Gate Receipts	-	-	-	-	1,500	-
457013		Animal Fees	7,059	4,778	7,000	7,000	7,000	-
457023		Other Public Charges	3,113	-	18,000	18,000	-	-
457029		Exhibitor Enrollment	-	18,516	7,500	7,500	20,000	-
457030		Credit Card Surcharge	14,056	-	5,000	5,000	3,250	-
457033		Small Items Sponsor	190	-	-	-	-	-
457034		Parking Fees	2,550	1,140	22,500	22,500	-	-
457035	21209	Administrative Charges	-	-	-	-	18,400	-
457036	21209	Animal Processing Fee	-	-	-	-	900	-
459001		Soda	8,810	-	8,000	8,000	15,000	-
480102		Misc Reimbursement	1,296	-	-	-	-	-
482015		Space-Food Vendor	21,011	-	25,000	25,000	30,000	-
482016		Space-Beverage Vendor	100,252	-	100,000	100,000	105,000	-
482017		Space-Other Vendor	16,777	140	20,000	20,000	17,500	-
482018		Space-Carnival	50,313	-	50,000	50,000	40,000	-
482019		Camping Fee 4-H	18,862	17,527	21,500	21,500	18,000	-
482020		Camping Fee Vendor	3,670	196	2,500	2,500	2,750	-
485200		Donations Restricted	-	-	-	-	2,500	-
REVENUES TOTAL			1,250,870	80,300	1,109,379	1,109,379	1,238,081	-
EXPENDITURES								
511110		Salary-Permanent Regular	54,816	15,854	38,463	38,463	41,390	-
511210		Wages-Regular	21,444	4,211	32,289	32,289	69,132	-
511220		Wages-Overtime	28,439	1,936	21,953	21,953	12,268	-
511240		Wages-Temporary	31,030	866	42,333	42,333	47,478	-
511240	21209	Wages-Temporary	2,074	-	-	-	-	-
		SALARIES TOTAL	137,802	22,867	135,037	135,037	170,268	-
512141		Social Security	10,030	1,738	10,051	10,051	12,390	-
512141	21209	Social Security	159	-	-	-	-	-
512142		Retirement (Employer)	7,465	1,232	4,431	4,431	7,283	-
512144		Health Insurance	21,203	519	16,405	16,405	30,070	-
512145		Life Insurance	18	0	6	6	17	-
512146		Workers Compensation	1,223	-	-	-	-	-
512148		Unemployment Compensation	-	-	3,848	3,848	3,519	-
512151		HSA Contribution	-	-	343	343	2,610	-
512153		HRA Contribution	800	-	-	-	-	-
512173		Dental Insurance	1,005	165	626	626	1,656	-
		FRINGE TOTAL	41,901	3,653	35,710	35,710	57,545	-
		TOTAL SALARIES AND FRINGES	179,704	26,520	170,746	170,746	227,814	-
521216		Janitorial	3,109	280	3,000	3,000	3,000	-
521219		Other Professional Serv	16,500	1,658	9,000	9,000	-	-
521219	21209	Other Professional Serv	940	-	1,600	1,600	1,000	-
521647		Veterinary Services	600	-	900	900	1,200	-
521648		Ambulance/EMA Services	3,248	-	7,000	7,000	4,500	-
521649		Security Services	7,474	-	4,000	4,000	3,500	-
529301		Fair Gate Workers	2,966	-	5,000	5,000	5,000	-
529302		Fair Judges	9,033	250	10,000	10,000	8,500	-
529302	21122	Fair Judges	-	-	-	-	600	-
529303		Fair Superintendents	1,250	-	1,500	1,500	4,300	-
529304		Fair Parking Services	1,710	-	6,000	6,000	1,000	-
529312		Fair Concert Workers	-	-	-	-	800	-
531001		Credit Card Fees	-	249	5,000	5,000	2,500	-
531001	21209	Credit Card Fees	-	-	-	-	220	-
531101		Tickets/Entry Tags	30,346	1,318	5,000	5,000	17,000	-
531102		Trophies/Plaques	5,133	2,119	8,000	8,000	7,500	-
531102	21122	Trophies/Plaques	-	-	-	-	400	-
531102	21209	Trophies/Plaques	-	-	1,000	1,000	-	-
531103		Ribbons	2,920	2,124	3,500	3,500	3,200	-
531103	21209	Ribbons	1,024	-	1,250	1,250	-	-
531181		Premiums	22,027	290	20,000	20,000	20,000	-
531182		Fair Week Special Acts	286,295	2,000	190,000	190,000	210,000	-
531183		Sponsor Fees	2,242	-	2,000	2,000	-	-
531184		Fairest Of The Fair	801	57	1,000	1,000	-	-
531303		Computer Equipmt & Software	-	-	-	-	3,750	-
531311		Postage & Box Rent	745	441	1,000	1,000	1,000	-

Fair Park-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
531311	21122	Postage & Box Rent	-	-	-	-	40	-
531311	21209	Postage & Box Rent	535	1	700	700	500	-
531312		Office Supplies	420	912	1,000	1,000	500	-
531312	21209	Office Supplies	376	110	500	500	200	-
531313		Printing & Duplicating	312	158	750	750	9,250	-
531313	21122	Printing & Duplicating	-	-	-	-	650	-
531313	21209	Printing & Duplicating	2,701	-	2,500	2,500	1,350	-
531314		Small Items Of Equipment	1,750	76	1,200	1,200	350	-
531326		Advertising	50,409	20,854	50,000	50,000	75,000	-
531326	21122	Advertising	-	-	-	-	400	-
531326	21209	Advertising	1,578	500	2,500	2,500	500	-
531346		Clothing & Uniform	-	-	-	-	5,200	-
531349		Other Operating Expenses	9,628	13,185	10,000	10,000	5,000	-
531349	21122	Other Operating Expenses	-	-	-	-	500	-
531349	21209	Other Operating Expenses	29	-	2,000	2,000	850	-
531351		Gas/Diesel	1,659	-	1,800	1,800	1,700	-
531367		Wood Shavings	173	-	1,500	1,500	-	-
532332		Mileage	-	30	-	-	100	-
532335		Meals	-	-	-	-	200	-
532336		Lodging	-	-	-	-	1,200	-
532336	21122	Lodging	-	-	-	-	480	-
533221		Water	3,506	-	1,500	1,500	2,400	-
533222		Electric	12,955	-	13,500	13,500	13,000	-
533223		Sewer	4,169	-	2,500	2,500	3,000	-
533224		Natural Gas	35	-	100	100	100	-
533235		Storm Water Utility	712	-	750	750	750	-
535242		Maintain Machinery & Equip	2,449	-	1,000	1,000	-	-
535245		Grounds Improvements	6,151	-	6,000	6,000	300	-
535247		Building Repair & Maint	435	371	1,000	1,000	-	-
535297		Refuse Collection	4,105	181	6,700	6,700	-	-
535347		Food & Beverage Purchases	14,136	-	15,000	15,000	16,000	-
535347	21122	Food & Beverage Purchases	-	-	-	-	800	-
535347	21209	Food & Beverage Purchases	12,301	-	13,000	13,000	9,350	-
535355		Plumbing & Electrical	894	86	900	900	6,000	-
536533		Equipment Rent & Lease	114,367	-	80,000	80,000	89,000	-
571005		Duplicating Allocation	-	122	243	243	-	-
571009		MIS PC Group Allocation	1,053	740	1,479	1,479	1,647	-
571010		MIS Systems Grp Alloc(ISIS)	2,005	1,154	2,308	2,308	2,118	-
591518		Dept Specialty Insurance	14,419	-	-	-	-	-
591519		Other Insurance	1,362	636	1,502	1,502	1,363	-
593101	21122	Awards/Recognition Expenses	-	-	-	-	1,500	-
593101	21209	Awards/Recognition Expenses	530,669	-	430,950	430,950	460,000	-
OPERATING EXPENDITURES			1,193,656	49,902	938,632	938,632	1,010,268	-
EXPENDITURES TOTAL			1,373,359	76,422	1,109,379	1,109,379	1,238,081	-
REVENUES			1,250,870	80,300	1,109,379	1,109,379	1,238,081	-
EXPENDITURES			1,373,359	76,422	1,109,379	1,109,379	1,238,081	-
TOTAL BUSINESS UNIT-12102 -Fair Week			122,489	(3,878)	-	-	-	-

12103 -Fair Expansion Donations

REVENUES								
485106		Fair Expansion Donations	1,940	-	-	-	-	-
699800		Resv Applied Capital	-	-	35,969	35,969	-	-
REVENUES TOTAL			1,940	-	35,969	35,969	-	-
EXPENDITURES								
531314		Small Items Of Equipment	-	560	-	-	-	-
OPERATING EXPENDITURES			-	560	-	-	-	-
594960		Capital Reserve	-	-	35,969	35,969	-	-
CAPITAL OUTLAY EXPENDITURES			-	-	35,969	35,969	-	-
EXPENDITURES TOTAL			-	560	35,969	35,969	-	-
REVENUES			1,940	-	35,969	35,969	-	-
EXPENDITURES			-	560	35,969	35,969	-	-
TOTAL BUSINESS UNIT-12103 -Fair Expansion Donations			(1,940)	560	-	-	-	-

Fair Park-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
12104 -Fair Park Tourism Grant								
REVENUES								
421001	State Aid		34,729	-	-	184,071	-	-
REVENUES TOTAL			34,729	-	-	184,071	-	-
EXPENDITURES								
594810	21117	Capital Equipment	4,603	-	-	37,315	-	-
594810	21119	Capital Equipment	-	23,689	-	25,000	-	-
594848	21120	Construction - New	85	95,199	-	119,915	-	-
594849	21118	Construction - Remodel	30,041	-	-	1,841	-	-
CAPITAL OUTLAY EXPENDITURES			34,729	118,888	-	184,071	-	-
EXPENDITURES TOTAL			34,729	118,888	-	184,071	-	-
REVENUES			34,729	-	-	184,071	-	-
EXPENDITURES			34,729	118,888	-	184,071	-	-
TOTAL BUSINESS UNIT-12104 -Fair Park Tourism Grant			-	118,888	-	-	-	-
REVENUES			1,964,962	278,108	1,922,405	2,106,476	1,880,497	-
EXPENDITURES			2,163,599	494,463	1,922,405	2,106,476	1,880,497	-
TOTAL Fair Park DEPARTMENT			198,637	216,356	-	-	-	-

Veterans' Service

Financial Summary

	2023 Actual	2024 Estimate	2024	2025 Budget	Change from 2024	
			Amended Budget		Amended Budget	\$
Revenues						
Intergovernmental Revenues	71,524	92,741	83,201	22,875	(60,326)	-72.51%
Misc. Revenues	3,718	3,447	1,500	2,000	500	33.33%
Other Financing Sources	-	29,856	29,856	-	(29,856)	-100.00%
Total Revenues	75,242	126,044	114,557	24,875	(89,682)	-78.29%
Expenditures						
Personnel Expenses	254,094	277,975	271,401	214,798	(56,603)	-20.86%
Purchased Services	2,058	2,519	1,796	3,495	1,699	94.60%
Operating Costs	19,101	29,298	25,076	16,474	(8,602)	-34.30%
Interdept. Charges	13,123	17,187	17,187	18,557	1,370	7.97%
Other Expenses	5,873	8,421	8,421	8,287	(134)	-1.59%
Other Financing Uses	-	28,056	28,056	-	(28,056)	-100.00%
Total Expenditures	294,248	363,456	351,937	261,611	(90,326)	-25.67%
Property Taxes	221,611	237,380	237,380	236,736	(644)	-0.27%
Addition to (Use of) Fund Balance	2,604	(32)	-	-		

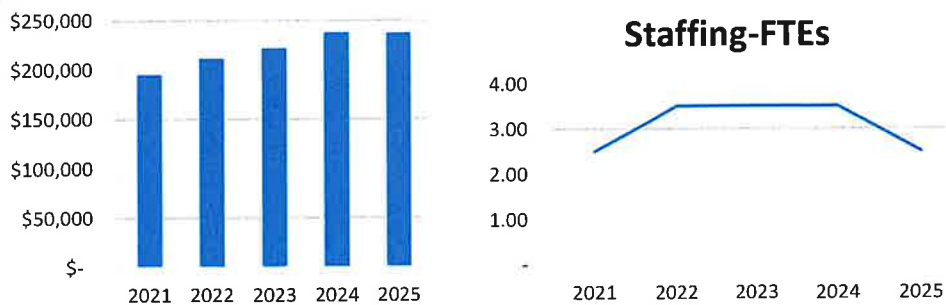
Summary Highlights:

The 2025 budget provides \$238,272 in tax levy, which is a \$892 increase in levy from the 2024 amended budget. Personnel expenses have decreased in conjunction with intergovernmental revenues due to the expiration of a limited term employee position that was funded by ARPA to assist with backlogged cases due to the onset of COVID-19.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Veterans Services-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
13401 -Veterans Service Office								
REVENUES								
411100		General Property Taxes	220,411	115,244	230,488	230,488	231,176	-
421001		State Aid	14,300	17,875	14,300	14,300	17,875	-
421001	34203	State Aid	6,928	-	9,178	9,178	-	-
421087		State Aid Transportation	-	7,893	5,000	5,000	5,000	-
424001	22204	Federal Grants	50,296	-	54,723	54,723	-	-
699999		Budgetary Fund Balance	-	-	1,800	1,800	-	-
REVENUES TOTAL			291,935	141,012	315,488	315,488	254,051	-
EXPENDITURES								
511110		Salary-Permanent Regular	94,223	48,747	97,494	97,494	99,688	-
511210		Wages-Regular	74,519	36,424	81,058	81,058	79,807	-
511210	22204	Wages-Regular	43,699	8,866	47,672	47,672	-	-
511220		Wages-Overtime	-	95	423	423	394	-
511220	22204	Wages-Overtime	259	-	17	17	-	-
511240		Wages-Temporary	-	2,471	-	-	-	-
SALARIES TOTAL			212,700	96,603	226,664	226,664	179,888	-
512141		Social Security	12,835	6,668	13,639	13,639	13,587	-
512141	22204	Social Security	3,347	1,000	3,648	3,648	-	-
512142		Retirement (Employer)	11,413	6,522	12,707	12,707	11,244	-
512142	22204	Retirement (Employer)	2,991	612	3,386	3,386	-	-
512144		Health Insurance	10,200	4,676	9,556	9,556	8,455	-
512145		Life Insurance	107	42	108	108	48	-
512151		HSA Contribution	-	-	485	485	850	-
512173		Dental Insurance	432	258	516	516	516	-
FRINGE TOTAL			41,324	19,777	44,044	44,044	34,700	-
TOTAL SALARIES AND FRINGES			254,024	116,380	270,708	270,708	214,588	-
521219		Other Professional Serv	1,787	2,519	1,796	1,796	3,495	-
529299		Purchase Care & Services	271	-	-	-	-	-
531003		Notary Public Related	-	-	40	40	80	-
531243		Furniture & Furnishings	105	-	-	-	-	-
531303		Computer Equipmt & Software	-	1,601	2,400	2,400	-	-
531311		Postage & Box Rent	95	99	250	250	250	-
531312		Office Supplies	366	247	500	500	500	-
531313		Printing & Duplicating	418	251	200	200	450	-
531313	34203	Printing & Duplicating	56	-	-	-	-	-
531314		Small Items Of Equipment	2,024	636	-	-	420	-
531322		Subscriptions	591	-	-	-	120	-
531324		Membership Dues	470	145	250	250	300	-
531326		Advertising	-	218	2,100	2,100	2,781	-
531326	34203	Advertising	5,722	1,454	7,978	7,978	-	-
531351		Gas/Diesel	63	-	-	-	1,200	-
531351	34203	Gas/Diesel	1,000	-	1,200	1,200	-	-
532325		Registration	1,450	-	1,410	1,410	1,650	-
532332		Mileage	285	-	200	200	500	-
532334		Commercial Travel	-	324	500	500	500	-
532335		Meals	113	10	500	500	500	-
532336		Lodging	1,805	1,705	2,440	2,440	2,400	-
532339		Other Travel & Tolls	14	-	100	100	100	-
533225		Telephone & Fax	563	174	500	500	565	-
536534		Machinery Rent & Lease	2,808	2,106	2,808	2,808	2,808	-
571004		IP Telephony Allocation	507	241	482	482	510	-
571005		Duplicating Allocation	343	87	175	175	249	-
571009		MIS PC Group Allocation	9,476	6,656	13,311	13,311	14,825	-
571010		MIS Systems Grp Alloc(ISIS)	2,797	1,610	3,219	3,219	2,973	-
591519		Other Insurance	2,195	1,068	2,421	2,421	2,287	-
591519	34203	Other Insurance	150	-	-	-	-	-
593719		Other Direct Relief Indigent	300	-	-	-	-	-
OPERATING EXPENDITURES			35,774	21,152	44,780	44,780	39,463	-
EXPENDITURES TOTAL			289,798	137,532	315,488	315,488	254,051	-
REVENUES			291,935	141,012	315,488	315,488	254,051	-
EXPENDITURES			289,798	137,532	315,488	315,488	254,051	-
TOTAL BUSINESS UNIT-13401 -Veterans Service Office			(2,137)	(3,480)	-	-	(0)	-

Veterans Services-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
13402 -Veterans Relief								
REVENUES								
411100		General Property Taxes	-	2,846	5,692	5,692	4,360	-
485200		Donations Restricted	3,010	3,000	1,500	1,500	2,000	-
485200	34202	Donations Restricted	708	-	-	-	-	-
699992		Balance Forward Prior Year	-	-	28,056	28,056	-	-
REVENUES TOTAL			3,718	5,846	35,248	35,248	6,360	-
EXPENDITURES								
512141		Social Security	5	5	42	42	15	-
		FRINGE TOTAL	5	5	42	42	15	-
514151		Per Diem	65	65	650	650	195	-
532332		Mileage	3	3	500	500	150	-
593719		Other Direct Relief Indigent	2,521	7	6,000	6,000	6,000	-
593719	34202	Other Direct Relief Indigent	708	-	-	-	-	-
594950		Operating Reserve	-	-	28,056	28,056	-	-
		OPERATING EXPENDITURES	3,296	75	35,206	35,206	6,345	-
EXPENDITURES TOTAL			3,301	80	35,248	35,248	6,360	-
REVENUES			3,718	5,846	35,248	35,248	6,360	-
EXPENDITURES			3,301	80	35,248	35,248	6,360	-
TOTAL BUSINESS UNIT-13402 -Veterans Relief			(417)	(5,767)	-	-	-	-
13403 -Care Of Veterans Graves								
REVENUES								
411100		General Property Taxes	1,200	600	1,200	1,200	1,200	-
REVENUES TOTAL			1,200	600	1,200	1,200	1,200	-
EXPENDITURES								
531365		Grave Care Marker Purchase	1,149	-	1,200	1,200	1,200	-
		OPERATING EXPENDITURES	1,149	-	1,200	1,200	1,200	-
EXPENDITURES TOTAL			1,149	-	1,200	1,200	1,200	-
REVENUES			1,200	600	1,200	1,200	1,200	-
EXPENDITURES			1,149	-	1,200	1,200	1,200	-
TOTAL BUSINESS UNIT-13403 -Care Of Veterans Graves			(51)	(600)	-	-	-	-
REVENUES			296,852	147,458	351,937	351,937	261,611	-
EXPENDITURES			294,248	137,611	351,937	351,937	261,611	-
TOTAL Veterans Services DEPARTMENT			(2,604)	(9,847)	-	-	(0)	-