

LA CROSSE COUNTY

Exceptional services. Extraordinary place.

COUNTY ADMINISTRATOR RECOMMENDED BUDGET

2027

OPERATING BUDGET

LA CROSSE COUNTY
Exceptional services. Extraordinary place.

Office of County Administrator
County of La Crosse, Wisconsin
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TO: La Crosse County Board of Supervisors
FROM: Jane Klekamp, County Administrator
DATE: September 14, 2026

SUBJECT: 2027 County Administrator Recommended Budget

Herein presented is the 2027 Budget recommendation in line-item detail for all Departments and budget organizations ("Orgs"). The proposed budget represents an increase of 1.48% in Operating Tax Levy, which is equal to the net levy allowed by State statutes.

	2026	2027	% Change	Tax Rate
Total Gross Expenditures	$209,357,116	$209,583,119	0.11%	
Operating Levy	29,433,635	29,870,716	1.48%	1.709
Library & WRLS	2,624,010	2,785,433	6.15%	0.159
Debt Service	6,650,862	6,748,744	1.47%	0.386
Total County Levy	**38,708,507**	**39,404,893**	1.80%	
State Charges & Real Estate Chargeback	7,761	14,431	85.94%	
Total State and County Levy	**38,716,268**	**39,419,324**		
Equalized Value w/o TID	16,076,427,800	17,478,786,600	8.72%	
Mill Rate	2.408	2.254	-6.37%	2.254

The proposed budget continues to rely on our strong financial position through some use of Fund Balances yet still preserves options and protects our services as much as possible against future funding uncertainties. During budget deliberations, the county budget team will present information and summaries to help guide the County Board through each of the major policy decisions.

La Crosse County 2027 Budget

Org/Fund	Department	2026 Budgeted Expenses	2026 Budgeted Revenues	(From)/To Fund Balance, Borrowing or Other Sources	2026 Board Approved	2027 Budgeted Expenses	2027 Budgeted Revenues	(From)/To Fund Balance, Borrowing or Other Sources	2027 Administrator Approved	Increase (Decrease) in Levy
100.100.1000	County Board/Board Chair	369,199	-	-	369,199	370,391	-	-	370,391	1,192
100.105.1000	Courts	2,602,340	1,218,000	-	1,384,340	2,828,697	1,173,650	-	1,655,047	270,707
100.107.1000	Family Court Commissioner	155,790	10,600	-	145,190	259,761	12,850	-	246,911	101,721
100.110.1000	Corporation Counsel	657,630	-	-	657,630	741,034	-	-	741,034	83,404
100.110.1030	Mediation & Family Court Svcs	447,356	52,200	-	395,156	110,144	36,500	-	73,644	(321,512)
100.110.1060	Child Support	1,311,571	1,157,053	-	154,518	1,435,060	1,232,942	-	202,118	47,600
100.115.1000	D.A.	861,186	106,000	-	755,186	946,703	66,000	-	880,703	125,517
100.115.1090	Victim Witness	281,749	141,345	-	140,404	312,117	151,000	-	161,117	20,713
100.120.1000	Medical Examiner	542,852	221,150	-	321,702	605,735	234,160	-	371,575	49,873
100.125.1000	County Clerk	232,409	40,400	-	192,009	285,336	51,175	-	234,161	42,152
100.125.1120	Elections	235,266	26,950	-	208,316	632,658	24,950	(500,000)	107,708	(100,608)
100.130.1000	County Administrator	804,800	-	-	804,800	873,599	-	-	873,599	68,799
100.130.1180	Economic Development	797,702	480,000	-	317,702	856,885	400,000	(190,000)	266,885	(50,817)
100.135.1000	Human Resources	947,156	-	-	947,156	983,368	-	-	983,368	36,212
100.135.1210	Retirees	500,000	-	-	500,000	450,000	-	-	450,000	(50,000)
100.135.1240	Unemployment Comp	10,000	-	-	10,000	10,000	-	-	10,000	-
100.135.1270	Section 125	15,000	-	-	15,000	15,000	-	-	15,000	-
100.140.1000	I.T.	4,238,152	-	(92,000)	4,146,152	5,191,454	-	(691,000)	4,500,454	354,302
100.140.1330	Document Graphic Svcs	5,465	-	-	5,465	-	-	-	-	(5,465)
100.145.1000	Treasurer	308,309	578,700	-	(270,391)	331,665	627,200	-	(295,535)	(25,144)
100.150.1000	Finance	1,074,352	2,100	-	1,072,252	1,124,574	2,100	-	1,122,474	50,222
100.155.1360	Indirect Cost	8,120	3,484,759	-	(3,476,639)	8,120	3,650,926	-	(3,642,806)	(166,167)
100.155.1370	Insurance	643,688	-	-	643,688	589,433	-	-	589,433	(54,255)
100.155.1390	External Audit	21,432	-	-	21,432	19,837	-	-	19,837	(1,595)
100.155.1420	Capital Software	-	-	-	-	-	-	-	-	-
100.155.1450	Non-Departmental	977,547	28,392,613	(1,575,000)	(28,990,066)	(349,180)	29,743,518	(375,000)	(30,467,698)	(1,477,632)
100.155.1510	Jeans Day	11,000	11,000	-	-	10,500	10,500	-	-	-
100.155.1540	Historic Sites	1,000	-	-	1,000	1,000	-	-	1,000	-
100.155.1545	Historical Society	25,000	-	-	25,000	25,000	-	-	25,000	-
100.155.1580	Emergency Services Capital Projects	1,103,387	743,299	(360,088)	-	659,500	-	(659,500)	-	-
100.157.1000	Occupational Health	1,500		-	1,500	6,500	-	-	6,500	5,000
100.160.XXXX	Facilities	4,788,206	1,207,853	(820,000)	2,760,353	5,325,464	1,200,794	(993,000)	3,131,670	371,317
100.175.1000	Register of Deeds	511,503	910,000	-	(398,497)	689,720	1,100,000	(126,000)	(536,280)	(137,783)
100.180.1000	Zoning	1,282,204	104,000	-	1,178,204	680,169	103,000	-	577,169	(601,035)
100.180.2110	Surveyor	229,056	6,300		222,756	822,963	9,500	-	813,463	590,707
100.185.2140	Sheriff - Patrol	7,027,016	443,772	(426,052)	6,157,192	7,683,894	586,163	(623,421)	6,474,310	317,118
100.185.2170	Jail	8,854,273	329,580	-	8,524,693	9,094,289	318,360	-	8,775,929	251,236
100.190.1000	Emergency Services	3,273,486	-	(40,000)	3,233,486	3,593,621	12,200	-	3,581,421	347,935
100.190.2200	Emergency Mgmt	132,404	77,742	-	54,662	144,749	77,741	-	67,008	12,346
100.190.2230	Emerg. Svcs - SARA Hazmat	104,135	40,000	-	64,135	116,566	40,000	-	76,566	12,431
100.195.1000	Veterans Service	395,315	18,800	-	376,515	452,695	18,800	-	433,895	57,380
100.195.2260	Veterans Relief	27,275	-	-	27,275	27,130	-	-	27,130	(145)
100.195.2290	Vet Mentor	3,076	1,944	-	1,132	3,076	1,944	-	1,132	-
100.200.1000	UW Extension	396,129	48,400	-	347,729	432,417	63,515	-	368,902	21,173
100.200.2470	Harbor Commission	2,700	27,323	24,623	-	2,700	27,979	25,279	-	-
100.205.1000	Land Conservation	1,177,605	540,566	-	637,039	1,306,621	538,000	-	768,621	131,582
100.205.2130	Lake District Protection & Rehab	110,000	-	-	110,000	100,000	-	(100,000)	-	(110,000)
100.210.1000	MPO	437,623	428,791	(8,832)	-	404,030	403,626	(404)	-	-
100.210.1200	Non PL MPO	840,500	774,500	(66,000)	-	660,000	633,000	(27,000)	-	-
200	Health	5,556,269	3,029,667	(108,373)	2,418,229	5,490,873	2,905,409	-	2,585,464	167,235
210	Human Services (Excluding MVHS)	55,482,123	43,520,644	(2,326,559)	9,634,920	58,613,744	46,170,375	(2,300,179)	10,143,190	508,270
220	HS MVHS	880,240	190,000	-	690,240	644,490	76,400	-	568,090	(122,150)
230	WREA	9,030,279	8,385,259	-	645,020	10,141,913	9,394,434	(43,502)	703,977	58,957
255	Aging/Elderly Services	4,947,713	3,765,489	(139,326)	1,042,898	5,072,156	3,715,352	(253,840)	1,102,964	60,066
265	Estate Donation	10,000	-	(10,000)	-	20,000		(20,000)	-	-
270.675.1000	Land Recording	170,061	121,001	(49,060)	-	134,306	178,396	44,090	-	-
275.680.1000	Special Assessment Jail	193,967	95,000	(98,967)	-	141,842	95,000	(46,842)	-	-
280	CDBG Revolving Loan	500,718	20,718	(480,000)	-	413,812	13,812	(400,000)	-	-
281	CDBG Small City Housing	2,050,600	2,050,600	-	-	1,300,600	1,300,600	-	-	-
283.700.1000	Revolving Loan	9,892	9,892	-	-	6,568	6,568	-	-	-
285.220.1000	SMRT Bus	157,000	-	(157,000)	-	-	-	-	-	-
286	Revolving Loan	-	-	-	-	3,240	3,240	-	-	-
296.220.1000	Opioid Settlement	545,451	441,306	(104,145)	-	949,623	949,623	-	-	-

Org/Fund	Department	2026 Budgeted Expenses	2026 Budgeted Revenues	(From)/To Fund Balance, Borrowing or Other Sources	2026 Board Approved	2027 Budgeted Expenses	2027 Budgeted Revenues	(From)/To Fund Balance, Borrowing or Other Sources	2027 Administrator Approved	Increase (Decrease) in Levy
Internal Service										
710	Highway	26,181,592	11,360,475	(3,815,000)	11,006,117	21,732,529	7,764,730	(3,469,993)	10,497,806	(508,311)
770	WMMIC	46,538	46,538	-	-	(70,629)	59,518	130,147	-	-
775	Workers Comp	481,155	481,155	-	-	449,215	449,215	-	-	-
Enterprise										
610.775.1000	Hillview Capital	1,323,193	50,000	(1,273,193)	-	186,319	12,000	(174,319)	-	-
611.220.6310	Hillview	5,039,083	4,636,727	(402,356)	-	5,372,408	4,756,685	(615,723)	-	-
612.650.1000	The Oaks	1,462,391	1,485,117	22,726	-	1,750,525	1,551,851	(198,674)	-	-
614.650.1000	The Evergreens	2,431,806	2,355,043			2,838,289	2,947,597	109,308	-	-
615.760.1000	Hillview Terrace	1,104,851	1,143,440	38,589	-	1,169,163	1,170,187	1,024	-	-
618.765.1000	Carroll Heights	354,534	451,355	96,821	-	658,387	476,843	(181,544)	-	-
621.220.1000	Lakeview	8,750,393	8,750,393	-	-	9,257,659	9,257,659	-	-	-
623.650.1000	Regent	527,228	566,000	38,772	-	518,871	526,015	7,144	-	-
624.770.1000	Maplewood	1,080,885	1,076,500	(4,385)	-	1,160,744	1,092,145	(68,599)	-	-
625.650.1000	Neshonoc Manor	1,082,493	1,167,925	85,432	-	1,062,526	1,194,481	131,955	-	-
626.650.1000	Ravenwood	1,328,036	1,283,128	(44,908)	-	1,690,625	1,622,169	(68,456)	-	-
627.650.1000	Monarch Manor	715,670	647,500	(68,170)	-	767,713	666,007	(101,706)	-	-
628.775.1000	Lakeview Capital Assets	959,921	795,245	(164,676)	-	1,075,371	795,245	(280,126)	-	-
650.650.1000	Solid Waste	18,270,133	13,958,592	(4,311,541)	-	15,876,298	14,701,770	(1,174,528)	-	-
680.785.1000	Household Haz. Materials	544,446	359,686	17,076	201,836	591,148	357,369	(27,410)	206,369	4,533
TOTAL OPERATING		**200,002,125**	**153,870,135**	**(16,621,592)**	**29,433,635**	**199,895,323**	**156,762,788**	**(13,261,819)**	**29,870,716**	**437,081**
290.650.1000	Library	2,676,419	80,119	-	2,596,300	2,852,206	76,033	(18,450)	2,757,723	161,423
290.715.1000	WRLS	27,710	-	-	27,710	86,846	-	(59,136)	27,710	-
TOTAL LIBRARY		**2,704,129**	**80,119**	**-**	**2,624,010**	**2,939,052**	**76,033**	**(77,586)**	**2,785,433**	**161,423**
300	Debt Service	6,650,862		-	6,650,862	6,748,744	-	-	6,748,744	97,882
TOTAL DEBT		**6,650,862**	**-**	**-**	**6,650,862**	**6,748,744**	**-**	**-**	**6,748,744**	**97,882**
TOTAL COUNTY LEVY		**209,357,116**	**153,950,254**	**(16,621,592)**	**38,708,507**	**209,583,119**	**156,838,821**	**(13,339,405)**	**39,404,893**	**696,386**
Summary	State Charges & Realestate Chargeback	7,761			7,761	14,431			14,431	6,670
TOTAL STATE & COUNTY TAX		**209,364,877**	**153,950,254**	**(16,621,592)**	**38,716,268**	**209,597,550**	**156,838,821**	**(13,339,405)**	**39,419,324**	**703,056**

Operating Levy	29,433,635	29,870,716	1.48%
Library & WRLS	2,624,010	2,785,433	6.15%
Debt Service	6,650,862	6,748,744	1.47%
Total Levy w/New Debt	**38,708,507**	**39,404,893**	1.80%

MILL RATE COMPARISON

	2025	2026	2027
Operating	1.946	1.831	1.709
Library	0.171	0.163	0.159
Debt	0.431	0.414	0.386
Total Mill Rate	2.548	2.408	2.255

Increase (Decrease) necessary to meet:

2026 Actual Operating Levy without State Charges	**29,433,635**
2026 Allowable Increase	**437,081**
Maximum operating levy 2027	**29,870,716**
Amount (over) under max operating limit	-

Comparison of Equalized Values

	2025	2026	2027
Equalized Value (less TID Incr)	14,875,858,300	16,076,427,800	17,478,786,600
% of Incr over Prev. Year	9.18%	8.07%	8.72%

Comparison of Gross Expenditures

	2026	2027	Amount of Increase	Percent of Increase
TOTAL GROSS EXPENDITURES	**209,364,877**	**209,597,550**	**232,673**	**0.11%**

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2027

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La Crosse County
Proposed User Fees, Charges for Services, and Permit Revenues for 2027

The 2027 rates listed below reflect the approved 2027 rate at the time of the board approval of the budget on 11/9/26. Actual 2027 rates may change as a result of committee action.

S.S. = State Statute S.S. = State Statute/Set by State Agency

Department	Account	Account Name	Last Increase	Current Rate	2027 Rate	Increase/ Decrease/No Change in Rate	Units
All Departments	Varies by Department	Open Records Request	New	Varies by Department	Varies by Department	No Change	Varies by Department
Family Court	100.105.1000-46140.01	Consolidated Court Costs, Fee, Charges	?	$ 5.00	$ 5.00	No Change	per litigant
Family Court	100.107.1000-46140.01	Families First Revenue ($55 to FCC/ $5 to Court)	2024	$ 60.00	$ 60.00	No Change	per litigant
Family Court	100.107.1000-46140.01	Families First Revenue Digital Audio Recording CD for litigant	2026	$ 12.00	$ 12.00	No Change	per litigant
Mediation	100.110.1030-46140.06	Divorce Fees - Motions	S. S.	$ 25.00	$ 25.00	No Change	per motion
Mediation	100.110.1030-46140.06	Divorce Fees - Filings	S. S.	$ 20.00	$ 20.00	No Change	per filing
Mediation	100.110.1030-46140.07	Marriage License Fees	S. S.	$ 20.00	$ 20.00	No Change	per license
Mediation	100.110.1030-46140.02	Step Parent Adoption	2004	$ 350.00	$ 350.00	No Change	per adoption
Mediation	100.110.1030-46140.01	Post Cat Fees	2007	$ 75.00	$ 75.00	No Change	per hour
Mediation	100.110.1030-46140.08	Client Fees/Mediation	S. S.	$ 100.00	$ 285.00	Increase	per referral/per person
District Attorney	100.115.1000-46195.06	Digital Discovery - Flash drive	?	$ 10.00	$ 10.00	No Change	per flash drive
District Attorney	100.115.1000-46195.06	Digital Discovery - CD/DVD	2020	$ 10.00	$ 10.00	No Change	per CD/DVD
District Attorney	100.115.1000-46195.06	Digital Discovery - Cloud Sharing	2020	.03 cents / 5 MB of data	.03 cents / 5 MB of data	No Change	per 5 MB of data
Medical Examiner	100.120.1000-46193.04	Report Fees	2016	$ 50.00	$ 50.00	No Change	per report (includes sales tax)
Medical Examiner	100.120.1000-46193.02	Death Certificate Signing Fee	2026	$ 105.72	$ 108.57	Increase	per certificate - N/A for deaths under age 18
Medical Examiner	100.120.1000-44900.02	Cremation Permit Fee	2026	$ 186.58	$ 191.62	Increase	per permit - N/A for cremations under age 18
Medical Examiner	100.120.1000-46193.01	Disinterment Fee	2026	$ 154.10	$ 158.26	Increase	each
Medical Examiner	100.120.1000-46193.03	Morgue Use Fee	2015	$ 1,200.00	$ 1,200.00	No Change	per use
Medical Examiner	100.120.1000-46593.00	Insurance Revenue	2015	autopsy cost + labor	autopsy cost + labor	No Change	varies depending on negligent cause of death
County Clerk	100-24200.007	Due State Dom Partner Term	S.S.	$ 25.00	$ 25.00	No Change	per termination
County Clerk	100-24200.005	Due State Marriage License	S.S.	$ 25.00	$ 25.00	No Change	per license
County Clerk	100.125.1000-44200.03	DNR License - Process fee	S. S.	$ 0.15	$ 0.15	No Change	per stamp/permit
County Clerk	100.125.1000-44200.03	DNR License - Process Fee	S. S.	$ 0.50	$ 0.50	No Change	per license
County Clerk	100.125.1000-44200.03	DNR License - Process Fee	S. S.	$ 1.00	$ 1.00	No Change	per transaction
County Clerk	100.125.1000-44200.03	DNR RV Reg Appl-Process Fee	S.S.	$ 3.00	$ 3.00	No Change	per transaction
County Clerk	100.125.1000-44200.03	DNR RV Reg Appl-Expedited Process Fee	S.S.	$ 5.00	$ 5.00	No Change	per transaction
County Clerk	100.125.1000-45100.00	Dog License Penalty (15 to penalty-10 to Hlth Dept)	2006	$ 15.00	$ 15.00	No Change	per penalty
County Clerk	100.125.1000-46192.01	Timber Cutting Notice	2006	$ 10.00	$ 10.00	No Change	per notice
County Clerk	100.125.1000-46192.01	Parade Permit	2006	$ 50.00	$ 50.00	No Change	per permit
County Clerk	100.125.1000-46192.01	Dog Reports Request by the Public	2005	$ 25.00	$ 25.00	No Change	per request
County Clerk	100.125.1000-46192.02	Domestic Partnership Termination	2011	$ 65.00	$ 65.00	No Change	per termination
County Clerk	100.125.1000-46192.03	Marriage License	2024	$ 100.00	$ 100.00	No Change	$100 per license total - $55 Clerk of Courts, $25 State, $20 Family Court Commissioner
County Clerk	100.125.1000-46192.03	Marriage License Waiver	S.S.	$ 25.00	$ 25.00	No Change	per waiver
County Clerk	100.125.1000-46192.03	Marriage License Reissue	?	$ 10.00	$ 10.00	No Change	per re-issue
County Clerk	100.125.1000-46902.00	Book Sales	2019	$ 2.50	$ 2.50	No Change	per book
County Clerk	100.125.1000-46902.00	Book Sales Mailing Fee	2019	$ 1.00	$ 1.00	No Change	per book
County Clerk	100.125.1000-46195.03	Copier Revenue	?	$ 0.25	$ 0.25	No Change	per page
County Clerk	100.125.1120-47310.09	WisVote Revenue	S.S.	$ 25.00	$ 25.00	No Change	per report
County Clerk	100.125.1120-47310.09	WisVote Revenue	S.S.	$ 5.00	$ 5.00	No Change	per 1,000 voters
Human Resources	100.135.1000-46195.03	Copy Fees	?	$ 0.25	$ 0.25	No Change	per copy
County Treasurer	100.145.1000-46194.01	Photo Copy Fees	?	$ 0.25	$ 0.25	No Change	per copy
County Treasurer	100.145.1000-46194.01	Delinquent Tax List	2020	$ 30.00	$ 30.00	No Change	per list
County Treasurer	100.145.1000-46194.03	Title Search Fees	?	$ 250.00	$ 300.00	Increase	per search
County Treasurer	100.145.1000-48309.00	Foreclosure Fees	2012	$ 300.00	$ 500.00	Increase	per ea. Foreclosure
County Treasurer	100.145.1000-41800.00	Interest on Taxes	S.S.	1.5% per month	1.5% per month	No Change	percent
Finance	100.150.1000-46195.01	Garnishment Service Charge	S.S	$ 3.00	$ 3.00	No Change	per each withholding
Facilities-Prop Mgmt	100.160.1000-45140.00	TVRP Collections	S. S.	$ 3 - $ 5.00	$ 3 - $ 5.00	No Change	per suspended ticket
Facilities-Prop Mgmt	100.160.1000-46195.02	Badge/ID Card	2002	$ 15.00	$ 15.00	No Change	Security badge (replacement)
Facilities-Prop Mgmt	100.160.1000-46330.00	Parking Lot - Ticket	2011	varies $12.00 - $48.00	varies $12.00 - $48.00	No Change	per ticket
Facilities-Prop Mgmt	100.160.1000-46330.00	Parking Lot - Meter	2002	varies	varies	No Change	per hour
Facilities-Prop Mgmt	100.160.1000-47310.05	Snow Plowing	2026	Varies $90	Varies $90	No Change	per hour

La Crosse County
Proposed User Fees, Charges for Services, and Permit Revenues for 2027

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Department	Account	Account Name	Last Increase	Current Rate	2027 Rate	Increase/ Decrease/No Change in Rate	Units
Facilities-ADMIN	100.160.1810-48200.01	Conference Room Rent	2026	$ 15.00	$ 15.00	No Change	per hour
Facilities-LEC	100.160.1750-48200.06	Office Space Rent-District Court Adm (387 total sq. ft.)	2018	$ 20.74	$ 22.00	Increase	per square feet
Facilities-LEC	100.160.1750-48200.07	Prob & Parole Revenue	2018	$ 193,523.00	$ 193,523.00	No Change	per contract
Facilities-LEC	100.160.1750-48200.01	Conference Room Rent	2026	$ 15.00	$ 15.00	No Change	per hour
Facilities-Parks	100.165.1000-46720.06	Shelter Fee - County Resident	2025	$ 70.00	$ 70.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.06	Shelter Fee - Out of County Resident	2025	$ 75.00	$ 75.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.06	Shelter Fee - County Resident - Schools and Scouts M-F Rental	2025	$ 35.00	$ 35.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	Reservation Fee	2018	$ 8.00	$ 10.00	Increase	per reservation
Facilities-Parks	100.165.1000-46720.09	GI Nightly Fee, rustic	2025	$ 23.00	$ 23.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Nightly Fee Electric (20 amp)	2025	$ 32.00	$ 32.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Nightly Fee Electric (30-50 amp)	2025	$ 34.00	$ 34.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Nightly Fee Electric & Water (20 amp)	2025	$ 36.00	$ 36.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Nightly Fee Electric & Water (30-50 amp)	2025	$ 38.00	$ 38.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Nightly Fee Electric (50 amp)(sites 169-180)	New	$ 38.00	$ 38.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Sr. Nightly Fee, rustic	2025	$ 23.00	$ 23.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Sr. Nightly Fee Electric (20 amp)	2025	$ 32.00	$ 32.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Sr. Nightly Fee Electric (30-50 amp)	2025	$ 34.00	$ 34.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Sr. Nightly Fee Electric & Water (20 amp)	2025	$ 35.00	$ 35.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Sr. Nightly Fee Electric & Water (30-50 amp)	2025	$ 37.00	$ 37.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Monthly Fee (base)	2025	$ 588.00	$ 588.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Monthly Fee Electric (20 amp)	2025	$ 650.00	$ 650.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Monthly Fee Electric (30-50 amp)	2025	$ 670.00	$ 670.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Monthly Fee Electric & Water (20 amp)	2025	$ 674.00	$ 674.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Monthly Fee Electric & Water (30-50 amp)	2025	$ 695.00	$ 695.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Seasonal Fee (base)	2026	$ 1,892.00	$ 1,892.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Seasonal Fee Electric (30-50 amp)	2026	$ 2,387.00	$ 2,387.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Seasonal Fee Electric &Water (30-50 amp)	2026	$ 2,497.00	$ 2,497.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.10	Vets Nightly Fee, rustic	2025	$ 23.00	$ 23.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.10	Vets Nightly Fee Electric (20 amp)	2025	$ 32.00	$ 32.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.10	Vets Nightly Fee Electric (30-50 amp)	2025	$ 34.00	$ 34.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.10	Vets Nightly Fee Electric & Water (30-50 amp)	2025	$ 38.00	$ 38.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.10	Vets Sr. Nightly Fee, rustic	2025	$ 23.00	$ 23.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.10	Vets Sr. Nightly Fee Electric (20 amp)	2025	$ 32.00	$ 32.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.10	Vets Sr. Nightly Fee Electric (30-50 amp)	2025	$ 34.00	$ 34.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.10	Vets Sr. Nightly Fee Electric & Water (30-50 amp)	2025	$ 37.00	$ 37.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.10	Vets Monthly Fee (base)	2025	$ 588.00	$ 588.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.10	Vets Monthly Fee Electric (20 amp)	2025	$ 650.00	$ 650.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.10	Vets Monthly Fee Electric (30-50 amp)	2025	$ 670.00	$ 670.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.10	Vets Monthly Fee Electric & Water (30-50 amp)	2025	$ 695.00	$ 695.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.10	Vets Seasonal Fee (base)	2026	$ 1,837.00	$ 1,837.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.10	Vets Seasonal Fee Electric (20 amp)	2026	$ 2,145.00	$ 2,145.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.10	Vets Seasonal Fee Electric (30-50 amp)	2026	$ 2,332.00	$ 2,332.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.10	Vets Seasonal Fee Electric & Water (30-50 amp)	2026	$ 2,442.00	$ 2,442.00	No Change	per permit
Facilities-Parks	100.165.1000-46720.09	GI Tent Overflow Fee	2024	$ 12.00	$ 15.00	Increase	per permit
Facilities-Parks	100.165.1000-46720.10	VT Tent Overflow Fee	2024	$ 12.00	$ 15.00	Increase	per permit
Facilities-Parks	100.165.1000-46720.10	Transfer Fee	New	$ 5.00	$ 5.00	No Change	per permit
Facilities-Parks	100.165.2035-46702.12	Dog Park Annual Fee (per household)	2022	$ 12.00	$ 12.00	No Change	per permit
Facilities-Parks	100.165.2035-46702.12	Dog Park Day Use Fee (per household)	2022	$ 2.00	$ 2.00	No Change	per permit
Facilities-Parks	100.165.1900-46720.06 GI 100.165.1930-46720.06 Vets 100.165.1990-46720.06 Nesh SWO	additional service fee for shelter	?	$ 35.00	$ 35.00	No Change	
Facilities-Parks	100.165.1870-46720.02	dump station	?	$ 15.00	$ 20.00	Increase	non-registered campers
Facilities-Parks	100.165.1870-46720.02	honeywagon	?	$ 20.00	$ 25.00	Increase	up to 80 gallons
Facilities-Parks	100.165.1870-46720.02	honeywagon	?	$ 30.00	$ 35.00	Increase	up to 160 gallons
Facilities-Parks	100.165.1870-46720.02	honeywagon	?	$ 30.00	$ 30.00	No Change	emergency pump out
Facilities-Parks	100.165.1870-46720.02	canoe/kayak	?	$ 20.00	$ 20.00	No Change	up to 4 hours
Facilities-Parks	100.165.1870-46720.02	canoe/kayak	?	$ 40.00	$ 40.00	No Change	per full day
Facilities-Parks	100.165.1870-46720.02 100.165.1920-46720.11	non camper bathhouse user fee	?	$ 10.00	$ 10.00	No Change	

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Department	Account	Account Name	Last Increase	Current Rate	2027 Rate	Increase/ Decrease/No Change in Rate	Units
Facilities-Parks	100.165.1870-46720.02 100.165.1920-46720.11	summer storage per day	?	$ 5.00	$ 5.00	No Change	per day
Facilities-Parks	100.165.1870-46720.02 100.165.1920-46720.11	winter storage 6 month	?	$ 220.00	$ 220.00	No Change	per 6 months
Facilities-Parks	100.165.1870-46720.02	Goosey Golf	?	$ 2.00	$ 3.00	Increase	per game
Facilities-Parks	100.165.1900-46720.06 GI 100.165.1930-46720.06 Vets 100.165.1990-46720.06 Nesh SWO	Shelter extra cleaning fee - large	?	$ 150.00	$ 150.00	No Change	
Facilities-Parks	100.165.1900-46720.06 GI 100.165.1930-46720.06 Vets 100.165.1990-46720.06 Nesh SWO	Shelter extra cleaning fee - Medium	?	$ 100.00	$ 100.00	No Change	
Facilities-Parks	100.165.1900-46720.06 GI 100.165.1930-46720.06 Vets 100.165.1990-46720.06 Nesh SWO	Shelter extra cleaning fee -small	?	$ 50.00	$ 50.00	No Change	
Register of Deeds	100.175.1000-46130.01	Recording/Filing Fee ($15.00 of $30.00)	2011	$ 15.00	$ 15.00	No Change	per document
Register of Deeds	100.175.1000-46130.01	Copy Fees	S. S.	$ 2.00	$ 2.00	No Change	per document
Register of Deeds	100.175.1000-46130.01	Copy Fees	S. S.	$ 1.00	$ 1.00	No Change	per document
Register of Deeds	100.175.1000-46130.01	Certification Fee	S. S.	$ 1.00	$ 1.00	No Change	per document
Register of Deeds	100.175.1000-46130.01	Military Discharge Verification	S. S.	$ 7.00	$ 7.00	No Change	per verification
Register of Deeds	100.175.1000-46130.01	Photo Copy Fee	?	$ 0.25	$ 0.25	No Change	per page
Register of Deeds	100.175.1000-46130.01	Plat Fee-Standard	S. S.	$ 50.00	$ 50.00	No Change	per plat
Register of Deeds	100.175.1000-46130.01	Plat Fee-Transportation	S. S.	$ 25.00	$ 25.00	No Change	per plat
Register of Deeds	100.175.1000-46130.01	Large Plat Copy Fee	2020	$ 15.00	$ 15.00	No Change	per page
Register of Deeds	100.175.1000-46130.01	Large Plat Copy Fee	2020	$ 15.00	$ 15.00	No Change	per page
Register of Deeds	100.175.1000-46130.01	Vital Records Fees (Birth Cert) ($5.00 of $20.00)	S. S.	$ 5.00	$ 5.00	No Change	per person
Register of Deeds	100.175.1000-46130.01	Vital Records Fees (Death, Marriage, Domestic Partnership) ($7.00 of $20.00)	S. S.	$ 7.00	$ 7.00	No Change	1st page
Register of Deeds	100.175.1000-46130.01	Vital Records Fees	S.S.	$ 3.00	$ 3.00	No Change	each add'l page
Register of Deeds	100.175.1000-46130.01	Transfer Fees (20% of $3.00)	S. S.	$ 0.60	$ 0.60	No Change	per $1,000
Register of Deeds	100.175.1000-46130.02	Laredo - 0 TO 250 Minutes	2026	$ 125.00	$ 125.00	No Change	per month/minute's
Register of Deeds	100.175.1000-46130.02	Laredo - 0 TO 250 Minutes Overage		$ 0.25	$ 0.25	No Change	per minute
Register of Deeds	100.175.1000-46130.02	Laredo - 251 TO 500 Minutes	2026	$ 175.00	$ 175.00	No Change	per month/minute's
Register of Deeds	100.175.1000-46130.02	Laredo - 251 TO 500 Minutes Overage		$ 0.25	$ 0.25	No Change	per minute
Register of Deeds	100.175.1000-46130.02	Laredo - 501 TO 1000 Minutes	2026	$ 250.00	$ 250.00	No Change	per month/minute's
Register of Deeds	100.175.1000-46130.02	Laredo - 501 TO 1000 Minutes Overage		$ 0.25	$ 0.25	No Change	per minute
Register of Deeds	100.175.1000-46130.02	Laredo - 1001 TO 2000 Minutes	2026	$ 375.00	$ 375.00	No Change	per month/minute's
Register of Deeds	100.175.1000-46130.02	Laredo - 1001 TO 2000 Minutes Overage		$ 0.25	$ 0.25	No Change	per minute
Register of Deeds	100.175.1000-46130.02	Laredo - 2001 - up minutes (unlimited access)	2026	$ 500.00	$ 500.00	No Change	per month
Register of Deeds	100.175.1000-46130.02	Laredo Print Fee	2015	$ 0.50	$ 0.50	No Change	Per Image
Register of Deeds	100.175.1000-46130.02	Monarch Day Forward Images	2026	$ 0.21	$ 0.21	No Change	per image
Register of Deeds	100.175.1000-46130.02	Monarch Historic Bulk Images	2026	$ 0.21	$ 0.21	No Change	per image
Register of Deeds	100.175.1000-46130.02	Monarch Day Forward Data	2026	$ 0.11	$ 0.11	No Change	per document
Register of Deeds	100.175.1000-46130.02	Monarch Historic Bulk Data	2026	$ 0.08	$ 0.08	No Change	per document
Register of Deeds	100.175.1000-46130.02	Tapestry Access Fee	2024	$ 3.25	$ 3.25	No Change	per search
Register of Deeds	100.175.1000-46130.02	Tapestry Print Fee	2026	$2 1st pg & $1 for ea addl pg	$2 1st pg & $1 for ea addl pg	No Change	per page
Register of Deeds	100.175.1000-46130-02	Tapestry Print Results	2017	$ 4.98	$ 4.98	No Change	per search result
Register of Deeds	100.175.1000-46130.01	Vital Record Document Folder	2024	$ 2.00	$ 2.00	No Change	per folder
	100.175.1000-46130.01	Fidlar E-recording fee	New	$ 4.00	$ 4.00	No Change	per document
Land Services - Zoning	100.180.1000-44900.04	Livestock - Split ($500 Zoning: $500 Land Con)	2007	$ 500.00	$ 500.00	No Change	per permit
Land Services - Zoning	100.180.1000-44900.04	AFTER THE FACT Livestock - Split ($500 Zoning: $500 Land Con)	2018	$ 1,000.00	$ 1,000.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	New Residential Permit	2014	$ 250.00	$ 250.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	AFTER THE FACT New Residential Permit	2018	$ 500.00	$ 500.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	Commercial Bldg/Structure/Additions	2018	$ 425.00	$ 425.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	AFTER THE FACT Commercial Bldg/Structure/Additions	2018	$ 850.00	$ 850.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	Residential Additions, Alterations, Signs < $5,000	2018	$ 125.00	$ 150.00	Increase	per permit
Land Services - Zoning	100.180.1000-44400.01	AFTER THE FACT Residential Additions, Alterations, Signs < $5,001	2018	$ 250.00	$ 300.00	Increase	per permit

La Crosse County

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Land Services - Zoning	100.180.1000-44400.01	Residential Additions, Alterations, Signs > $5,000	2008	$ 125.00	$ 150.00	Increase	per permit
Land Services - Zoning	100.180.1000-44400.01	AFTER THE FACT Residential Additions, Alterations, Signs > $5,001	2018	$ 250.00	$ 300.00	Increase	per permit
Land Services - Zoning	100.180.1000-44400.01	Floodplain or Shoreland Permit	2015	$ 125.00	$ 150.00	Increase	per permit
Land Services - Zoning	100.180.1000-44400.01	AFTER THE FACT Floodplain or Shoreland Permit	2018	$ 250.00	$ 300.00	Increase	per permit
Land Services - Zoning	100.180.1000-44400.01	Driveway Permit	2015	$ 100.00	$ 100.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	AFTER THE FACT Driveway Permit	2018	$ 200.00	$ 200.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	Appeal to Outdoor Advertising Ordinance Chapter 33	2020	$ 350.00	$ 500.00	Increase	per permit
Land Services - Zoning	100.180.1000-44400.01	AFTER THE FACT Appeal to Outdoor Advertising Ordinance Chapter 33	2020	$ 700.00	$ 1,000.00	Increase	per permit
Land Services - Zoning	100.180.1000-44400.01	Board of Adjustment Variance	2018	$ 400.00	$ 500.00	Increase	per permit
Land Services - Zoning	100.180.1000-44400.01	AFTER THE FACT Board of Adjustment Variance	2018	$ 800.00	$ 1,000.00	Increase	per permit
Land Services - Zoning	100.180.1000-44400.01	Conditional Use Permit - Administrative	2018	$ 300.00	$ 300.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	AFTER THE FACT Conditional Use Permit - Administrative	2018	$ 600.00	$ 600.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	Conditional Use Permit Application	2018	$ 500.00	$ 500.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	AFTER THE FACT Conditional Use Permit Application	2018	$ 1,000.00	$ 1,000.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	Conditional Use Permit High Traffic Volume	2013	$ 3,000.00	$ 3,000.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	AFTER THE FACT Conditional Use Permit High Traffic Volume	2013	$ 6,000.00	$ 6,000.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	Conditional Use Permit High Traffic Volume post monitor	2013	$ 2,000.00	$ 2,000.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	AFTER THE FACT Conditional Use Permit High Traffic Volume post monitor	2013	$ 4,000.00	$ 4,000.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	Conditional Use Permit Telecommunication	2014	$ 1,000.00	$ 1,000.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	AFTER THE FACT Conditional Use Permit Telecommunication	2025	$ 2,000.00	$ 2,000.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	Special Exception Permit Application	2018	$ 500.00	$ 500.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	AFTER THE FACT Special Exception Permit Application	2018	$ 1,000.00	$ 1,000.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	Zoning Petition Application	2018	$ 500.00	$ 500.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	AFTER THE FACT Zoning Petition Application	2018	$ 1,000.00	$ 1,000.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	Structure in Manufactured Home Community	New	$ 100.00	$ 100.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	AFTER THE FACT Structure in Manufactured Home Community	New	$ 200.00	$ 200.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	Assessors Fee	2007	$ 30.00	$ 30.00	No Change	per permit
Land Services - Zoning	100.180.1000-46820.02	Non-Metallic Mining	2001	$ 211.00	$ 211.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.01	Short-Term Rental Permit	New	$ 400.00	$ 400.00	No Change	per permit
Land Services - Zoning	100.180.1000-44400.02	AFTER THE FACT Short-Term Rental Permit	New	$ -	$ 800.00	Increase	per permit
Land Services - Zoning	100.180.1000-44400.01	Zoning Verification Letter	New	$ -	$ 50.00	Increase	per permit
Land Services - County Survey & Land Records		Photocopies					
Land Services - County Survey & Land Records	100.180.1000-46902.00	Sizes up to 11x17 (Black and White)	2007	$ 0.25	$ 0.25	No Change	per sheet
Land Services - County Survey & Land Records	100.180.1000-46902.00	Sizes up to 11x17 (Color)	New	$ -	$ 1.00	Increase	per sheet
Land Services - County Survey & Land Records		Computer Generated Copies - Maps without Aerial Backdrop					
Land Services - County Survey & Land Records	100.180.1000-46902.00	- 8.5 x 11 & 8.5 x 14	New	$ -	$ 3.00	Increase	per plot
Land Services - County Survey & Land Records	100.180.1000-46902.00	- 11 x 17	New	$ -	$ 5.00	Increase	per plot
Land Services - County Survey & Land Records	100.180.1000-46902.00	- 17 x 22	New	$ -	$ 9.00	Increase	per plot
Land Services - County Survey & Land Records	100.180.1000-46902.00	- 24 x 36	New	$ -	$ 15.00	Increase	per plot
Land Services - County Survey & Land Records	100.180.1000-46902.00	- 36 x 48	New	$ -	$ 25.00	Increase	per plot
Land Services - County Survey & Land Records		Computer Generated Copies - Maps with Aerial Backdrop					
Land Services - County Survey & Land Records	100.180.1000-46902.00	- 8.5 x 11 & 8.5 x 14	2007	$ 5.00	$ 5.00	No Change	per plot
Land Services - County Survey & Land Records	100.180.1000-46902.00	- 11 x 17	2007	$ 7.00	$ 7.00	No Change	per plot
Land Services - County Survey & Land Records	100.180.1000-46902.00	- 17 x 22	2016	$ 15.00	$ 15.00	No Change	per plot
Land Services - County Survey & Land Records	100.180.1000-46902.00	- 24x36	2016	$ 25.00	$ 25.00	No Change	per plot
Land Services - County Survey & Land Records	100.180.1000-46902.00	- 36 x 48	2016	$ 35.00	$ 35.00	No Change	per plot
Land Services - County Survey & Land Records	100.180.1000-46902.00	Custom Printing Request on Plotter	2016	$ 15.00	$ 10.00	Decrease	per linear foot

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Department	Account	Account Name	Last Increase	Current Rate	2027 Rate	Increase/ Decrease/No Change in Rate	Units
Land Services - County Survey & Land Records	100.180.1000-46902.00	Custom Mapping Projects	2015	$ 50.00	$ 50.00	No Change	per hour
Land Services - County Survey & Land Records	100.180.1000-46902.00	Custom Shapefiles	New	N/A	$ 20.00	Decrease	
Land Services - County Survey & Land Records	100.180.1000-46902.00	Other Data					
Land Services - County Survey & Land Records	100.180.1000-46902.00	Tax Roll Info/Generic Data Dump	2007	$ 100.00	$ 100.00	No Change	per disc or zip drive
Land Services - County Survey & Land Records	100.180.1000-46902.00	Electronic Mailing Labels (excel format)	2007	$ 30.00	$ 30.00	No Change	per list
Land Services - County Survey & Land Records	100.180.1000-46902.00	Assessment/Tax Roll Data Entry	New	N/A	$ 30.00	Decrease	
Land Services - County Survey & Land Records	100.180.1000-44400.02	Plat Review Fee - Initial	2025	$ 600.00	$ 600.00	No Change	Per Review
Land Services - County Survey & Land Records	100.180.1000-44400.02	Plat Review Fee - Resubmittal	2025	$ 300.00	$ 300.00	No Change	Per Review
Land Services - County Survey & Land Records	100.180.1000-44400.02	Certified Survey Map Review Fee - Initial	2025	$ 200.00	$ 200.00	No Change	Per Review
Land Services - County Survey & Land Records	100.180.1000-44400.02	Certified Survey Map Review Fee - Resubmittal	2025	$ 100.00	$ 100.00	No Change	Per Review
Law Enforcement	100.185.2140-44900.01	Permit Revenue	2005	Varies $10.00 - $50.00	Varies $10.00 - $50.00	No Change	per permit
Law Enforcement	100.185.2140-44900.01	Large Assembly Permit Fee (1-2 Days)	?	$ 100.00	$ 100.00	No Change	per permit
Law Enforcement	100.185.2140-44900.01	Large Assembly Permit Fee (if longer than 2 days)	?	$ 100.00	$ 100.00	No Change	per day
Law Enforcement	100.185.2140-46210.05	General Paper Svc	2020	$ 100.00	$ 100.00	No Change	per request (regardless of # of attempts)
Law Enforcement	100.185.2140-46210.05	Paper with writ	2020	$100 + officer's time	$100 + officer's time	No Change	per request per hour
Law Enforcement	100.185.2140-46210.05	Sheriff Sale Posting and Sale	2005	$ 150.00	$ 150.00	No Change	per posting + sale
Law Enforcement	100.185.2140-46210.03	External Sheriff Svc	2001	Officer's Time + Mileage	Officer's Time + Mileage	No Change	Officer's Time + Mileage
Law Enforcement	100.185.2140-46210.06	Traffic Police Copy Fees	2000	$ 0.25	$ 0.25	No Change	per page
Law Enforcement	100.185.2140-46210.04	Restitution Rev	?	Varies with Judgment	Varies with Judgment	No Change	per judgment
Law Enforcement	100.185.2140-48902.00	Insurance Claims Reimb	?	Varies with Judgment	Varies with Judgment	No Change	per judgment
Law Enforcement	100.185.2140-48900.01	Extradition Reimb	?	Varies with Judgment	Varies with Judgment	No Change	per judgment
Jail	100.185.2170-46240.10	Prisoner BD - Out of County	2004	$ 55.00	$ 55.00	No Change	per day
Jail	100.185.2170-46240.09	Prisoner BD - From Cities	2004	$ 45.00	$ 45.00	No Change	per day (1st Day)
Jail	100.185.2170-46240.09	Prisoner BD - From Cities	2004	$ 90.00	$ 90.00	No Change	per day (2nd Day and After)
Jail	100.185.2170-46240.03	Doctor/Nurse Visitation FEE	2001	$ 3.00	$ 3.00	No Change	per nurse visit
Jail	100.185.2170-46240.03	Doctor/Nurse Visitation FEE	2001	$ 5.00	$ 5.00	No Change	per doctor visit
Jail	100.185.2170-46240.03	OTC Medications	2001	$ 3.00	$ 3.00	No Change	per medication
Jail	100.185.2170-46240.03	RX Medications	2001	$ 5.00	$ 5.00	No Change	per medication
Jail	100.185.2170-46240.04	Inmate Medicine Reimb	2006	$ 3.00	$ 3.00	No Change	per each medicine
Harbor Commission	100.200.2470-48900.01	Buoy Permitting Fee Pool 7	2024	$ 50.00	$ 50.00	No Change	per buoy
Harbor Commission	100.200.2470-48900.01	Buoy Permitting Fee Pool 8	2024	$ 50.00	$ 50.00	No Change	per buoy
Land Services - Land Conservation	100.205.1000-44300.05	Urban Construction Site - A	2023	$ 250.00	$ 250.00	No Change	per site
Land Services - Land Conservation	100.205.1000-44300.05	AFTER THE FACT Urban Construction Site - A	2023	$ 500.00	$ 500.00	No Change	per site
Land Services - Land Conservation	100.205.1000-44300.05	Urban Construction Site - B < 1ac	2023	$ 300.00	$ 375.00	Increase	per site
Land Services - Land Conservation	100.205.1000-44300.05	AFTER THE FACT Urban Construction Site - B < 1ac	2023	$ 600.00	$ 750.00	Increase	per site
Land Services - Land Conservation	100.205.1000-44300.05	Urban Construction Site - B > 1 ac	2023	$ 400.00	$ 750.00	Increase	per site
Land Services - Land Conservation	100.205.1000-44300.05	AFTER THE FACT Urban Construction Site - B > 1 ac	2023	$ 800.00	$ 1,500.00	Increase	per site
Land Services - Land Conservation	100.205.1000-44300.05	Urban Construction Site - C < 1 ac	2023	$ 500.00	$ 500.00	No Change	per site
Land Services - Land Conservation	100.205.1000-44300.05	AFTER THE FACT Urban Construction Site - C < 1 ac	2023	$ 1,000.00	$ 1,000.00	No Change	per site
Land Services - Land Conservation	100.205.1000-44300.05	Urban Construction Site - C > 1 ac	2023	$ 1,000.00	$ 1,000.00	No Change	per site
Land Services - Land Conservation	100.205.1000-44300.05	AFTER THE FACT Urban Construction Site - C > 1 ac	2023	$ 2,000.00	$ 2,000.00	No Change	per site
Land Services - Land Conservation	100.205.1000-44300.05	Logging Roads - D	2023	$ 150.00	$ 150.00	No Change	per road
Land Services - Land Conservation	100.205.1000-44300.05	AFTER THE FACT Logging Roads - D	2023	$ 300.00	$ 300.00	No Change	per road
Land Services - Land Conservation	100.205.1000-44300.05	Basic Plat	2023	$ 1,000.00	$ 1,000.00	No Change	per plat
Land Services - Land Conservation	100.205.1000-44300.05	AFTER THE FACT Basic Plat	2023	$ 2,000.00	$ 2,000.00	No Change	per plat
Land Services - Land Conservation	100.205.1000-44300.05	Plats with Individual Lots	2023	$ 50.00	$ 50.00	No Change	per lot
Land Services - Land Conservation	100.205.1000-44300.05	AFTER THE FACT Plats with Individual Lots	2023	$ 100.00	$ 100.00	No Change	per lot
Land Services - Land Conservation	100.205.1000-44300.05	Non-Compliance Inspection Fee	2023	50% of the permit fee	50% of the permit fee	No Change	per visit
Land Services - Land Conservation	100.205.1000-44900.04	Animal Waste Mgmt (0-199 Animal Units)	2023	$ 150.00	$ 150.00	No Change	per animal units
Land Services - Land Conservation	100.205.1000-44900.04	AFTER THE FACT Animal Waste Mgmt (0-199 Animal Units)	2023	$ 300.00	$ 300.00	No Change	per animal units
Land Services - Land Conservation	100.205.1000-44900.04	Animal Waste Mgmt (> 200 Animal Units)	2023	$ 300.00	$ 300.00	No Change	per animal units
Land Services - Land Conservation	100.205.1000-44900.04	AFTER THE FACT Animal Waste Mgmt (> 200 Animal Units)	2023	$ 600.00	$ 600.00	No Change	per animal units

La Crosse County
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Land Services - Land Conservation	100.205.1000-44900.04	Livestock - Split ($500 Zoning: $500 Land Con)	2023	$ 500.00	$ 500.00	No Change	per farm
Land Services - Land Conservation	100.205.1000-44900.04	AFTER THE FACT Livestock - Split ($1000 Zoning: $1000 Land Con)	2023	$ 1,000.00	$ 1,000.00	No Change	per farm
Land Services - Land Conservation	100.205.1000-46820.02	Non-Metallic Mining (50% of 170.00)	2023	$ 85.00	$ 85.00	No Change	percent of acreage
Land Services - Land Conservation	100.205.1000-44900.03	Storm Water Mgmt-Application Fee	2023	$ 750.00	$ 750.00	No Change	per site
Land Services - Land Conservation	100.205.1000-44900.03	AFTER THE FACT Storm Water Mgmt-Application Fee	2023	$ 1,500.00	$ 1,500.00	No Change	per site
Land Services - Land Conservation	100.205.1000-44900.03	Storm Water Mgmt-Storm Water Permit Fee (.01/sqft)	2009	varies	varies	No Change	per plan
Land Services - Land Conservation	100.205.1000-44900.03	AFTER THE FACT Storm Water Mgmt-Storm Water Permit Fee (.02/sqft)	2009	varies	varies	No Change	per plan
Land Services - Land Conservation	100.205.1000-44900.03	Storm Water Mgmt - Exemption Fee	2023	$ 750.00	$ 750.00	No Change	per plan
Health-Environmental-POWTS & Wells	200.280.1500-43300.01	Holding Tank Maintenance Fee	New	$ -	$ 7.50	Increase	per permit-each
Health-Environmental-POWTS & Wells	200.280.1500-43300.01	Permits - Fee for Pumping Late	2022	$ 30.00	$ 40.00	Increase	per permit-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - At Grade System	2024	$ 700.00	$ 750.00	Increase	per permit-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - Composting Toilet	2024	$ 175.00	$ 175.00	No Change	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - CST Evaluation - Pits Covered	2021	$ 245.00	$ 245.00	No Change	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - CST Evaluation - Pits Open	2021	$ 180.00	$ 180.00	No Change	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - CST Evaluation - Return On-Site	2024	$ 115.00	$ 115.00	No Change	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - In Ground Non-Pressure, Holding Tank, Replace Tank	2024	$ 555.00	$ 555.00	No Change	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - In Ground Pressure System/Drip Line	2021	$ 640.00	$ 700.00	Increase	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - Monitoring Wells, Each Site	2018	$ 55.00	$ 55.00	No Change	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - Mound System	2019	$ 800.00	$ 850.00	Increase	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - On-Site Property Review	2019	$ 115.00	$ 115.00	No Change	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - Privy (Outhouse)	2018	$ 175.00	$ 175.00	No Change	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - Pumping Report Process Fee	2013	$ 15.00	$ 22.50	Increase	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - Reconnect/Repair/Renovate	2019	$ 195.00	$ 200.00	Increase	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - Sanitary Permit Renewal	2019	$ 50.00	$ 50.00	No Change	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - Sanitary Permit Revision	2019	$ 50.00	$ 50.00	No Change	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - Sanitary Permit Transfer	2019	$ 50.00	$ 50.00	No Change	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - Site Evaluation - Septic	2024	$ 250.00	$ 250.00	No Change	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - Well Permit Transfer	2021	$ 50.00	$ 50.00	No Change	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Permits - Well Permits	2021	$ 200.00	$ 200.00	No Change	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Plan Review Fee: Holding Tank, At Grade Mound Tank Replacement	New	$ -	$ 100.00	Increase	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Septic - Rush - Inspection request after 9:00 AM same day	2022	$ 250.00	$ 250.00	No Change	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Septic - Rush - Permit issued within 48 hours of inspection	New	$ -	$ 250.00	Increase	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Surcharge - Large System Surcharge (1500-3000 gpd)	2018	$ 225.00	$ 250.00	Increase	per license-each
Health-Environmental-POWTS & Wells	200.280.1500-44300.01	Surcharge - Large System Surcharge (3001+ gpd)	2019	$ 445.00	$ 475.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Bed and Breakfast	2026	$ 176.00	$ 177.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Body Art Combination Establishment	2024	$ 350.00	$ 350.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Body Art Tattoo/Piercing Establishment	2024	$ 280.00	$ 280.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Body Art Temporary Inspection	2024	$ 250.00	$ 250.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Campground 101-199 Units (Includes Special Events)	2026	$ 501.00	$ 525.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Campground 1-25 Units (Includes Special Events)	2026	$ 273.00	$ 275.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Campground 200-350 Units (Includes Special Events)	New	$ -	$ 584.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Campground 26-50 Units (Includes Special Events)	2026	$ 343.00	$ 385.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Campground 350+ Units (Includes Special Events)	New	$ -	$ 758.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Campground 51-100 Units (Includes Special Events)	2026	$ 440.00	$ 443.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Hotel/motel 1000+ Rooms	New	$ -	$ 1,333.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Hotel/Motel 100-249 Rooms	2026	$ 596.00	$ 827.00	Increase	per license-each

La Crosse County

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Department	Account	Account Name	Last Increase	Current Rate	2027 Rate	Increase/ Decrease/No Change in Rate	Units
Health-Environmental-FSRL	200.280.1800-44300.01	Hotel/motel 250-499 Rooms	2026	$ 713.00	$ 961.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Hotel/Motel 31-99 Rooms	2026	$ 486.00	$ 713.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Hotel/motel 500 - 749 Rooms	New	$ -	$ 1,005.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Hotel/Motel 5-30 Rooms	2026	$ 376.00	$ 588.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Hotel/motel 750-1000 Rooms	New	$ -	$ 1,119.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Manufactured Home Community 101-175 Units	2024	$ 585.00	$ 667.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Manufactured Home Community 1-20 Units	2024	$ 275.00	$ 347.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Manufactured Home Community 176+ Units	2024	$ 675.00	$ 785.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Manufactured Home Community 21-50 Units	2024	$ 345.00	$ 434.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Manufactured Home Community 51-100 Units	2024	$ 460.00	$ 580.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Micro Market - Multiple	2025	$ 68.00	$ 76.80	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Micro Market - Single	2025	$ 45.00	$ 51.20	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - After The Fact Without Inspection	New	$ -	$ 300.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - After The Fact Without Permit	New	$ -	$ 500.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Beaches, Public	2025	$ 150.00	$ 150.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Beverage Tasting Facility	2018	$ 120.00	$ 120.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Body Art Practioner Verification	2024	$ 15.00	$ 15.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Late Fee Category 1	2026	$ 300.00	$ 300.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Late Fee Category 2	2025	$ 100.00	$ 200.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Late Fee Category 3	New	$ -	$ 50.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Operating Without a License	2026	$ 850.00	$ 850.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Outdoor Wood Fired Furnaces	2019	$ 80.00	$ 80.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Plan Review Body Art	New	$ -	$ 250.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Plan Review Campgrounds	2019	$ 250.00	$ 250.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Plan Review Rec Ed Camps	2025	$ 250.00	$ 250.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Bed & Breakfast	2026	$ 176.00	$ 176.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Beverage Tasting Facility	2019	$ 100.00	$ 100.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Body Art	2024	$ 125.00	$ 125.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Campground	2026	$ 355.00	$ 355.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Hotel/Motel 100-199	New	$ 900.00	$ 900.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Hotel/Motel 200 or more	New	$ 1,100.00	$ 1,100.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Hotel/Motel 31-99	New	$ 700.00	$ 700.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Hotel/Motel 5 - 30	New	$ 500.00	$ 500.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Manufactured Home Community 101 - 175	New	$ -	$ 980.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Manufactured Home Community 1-20	2024	$ 450.00	$ 450.00	No Change	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Manufactured Home Community 176 +	New	$ -	$ 1,100.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Manufactured Home Community 21 - 50	New	$ -	$ 610.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Manufactured Home Community 51 - 100	New	$ -	$ 780.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Pool Complex	2026	$ 725.00	$ 725.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Pool Moderate	2026	$ 610.00	$ 610.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Pool Simple	2026	$ 510.00	$ 510.00	No Change	Per License-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Rec & Ed Camp - Complex	2026	$ 606.00	$ 606.00	No Change	Per License-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Rec & Ed Camp - Complex with Hospitality	2026	$ 657.00	$ 657.00	No Change	Per License-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Rec & Ed Camp - Moderate	2026	$ 505.00	$ 505.00	No Change	Per License-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Rec & Ed Camp - Moderate with Hospitality	2026	$ 555.00	$ 555.00	No Change	Per License-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Rec & Ed Camp - Simple	2026	$ 404.00	$ 404.00	No Change	Per License-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Rec & Ed Camp - Simple with Hospitality	2026	$ 455.00	$ 455.00	No Change	per license-each

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Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Retail Food - Complex - >15M	2026	$ 1,100.00	$ 1,100.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Retail Food - Complex - 5M-15M	2026	$ 980.00	$ 980.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Retail Food - Complex <1M	2026	$ 753.00	$ 753.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Retail Food - Complex 1M - 5M	2026	$ 850.00	$ 850.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Retail Food - Complex Serving Meals	2026	$ 900.00	$ 900.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Retail Food - Moderate	2026	$ 500.00	$ 500.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Retail Food - Pre Packaged	2026	$ 300.00	$ 300.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Retail Food - Simple	2026	$ 400.00	$ 400.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Tavern	2019	$ 100.00	$ 100.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Pre Inspection Tourist Rooming House	2026	$ 300.00	$ 300.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Bed & Breakfast	2026	$ 127.00	$ 127.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Beverage Tasting Facility	2024	$ 175.00	$ 100.00	Decrease	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Body Art	2024	$ 125.00	$ 125.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Campground	2026	$ 202.00	$ 202.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Food Establishment	2026	$ 255.00	$ 255.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Food Establishment 3+	2026	$ 400.00	$ 400.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Food Establishment-2nd	2026	$ 280.00	$ 280.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Hotel/Motel/Tourist Rooming House	2024	$ 200.00	$ 200.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Manufactured Home Community	2024	$ 150.00	$ 150.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Manufactured Home Community 2+ MHC 101-175	2024	$ 275.00	$ 275.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Manufactured Home Community 2+ MHC 1-20	2024	$ 175.00	$ 175.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Manufactured Home Community 2+ MHC 176+	2024	$ 350.00	$ 350.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Manufactured Home Community 2+ MHC 21-50	2024	$ 250.00	$ 250.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Manufactured Home Community 2+ MHC 51-100	2024	$ 250.00	$ 250.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Pool Basin	2024	$ 250.00	$ 250.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Pool Basin-2	2025	$ 300.00	$ 300.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Rec & Ed Camp	2026	$ 202.00	$ 202.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Tavern	2024	$ 175.00	$ 100.00	Decrease	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Reinspection Tavern - Limited Beverage	New	$ 50.00	$ 50.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Remediation	2021	$ 275.00	$ 275.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Resampling	2024	$ 100.00	$ 50.00	Decrease	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Retail Food - not serving meals - (Inspection Only)	2025	$ 100.00	$ 100.00	No Change	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Retail Food - not serving meals - (Inspection Only) - Transient	2025	$ 70.00	$ 70.00	No Change	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Retail Food - serving meals - (Inspection Only)	2025	$ 100.00	$ 100.00	No Change	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Retail Food - serving meals - (Inspection Only) - Transient	2025	$ 70.00	$ 70.00	No Change	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Retesting	2025	$ 100.00	$ 50.00	Decrease	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Return Inspection Fee	2024	$ 115.00	$ 115.00	No Change	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Schools-Central Kitchen	2025	$ 392.00	$ 425.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Schools-Satellite Kitchen	2025	$ 251.00	$ 260.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Tavern	2018	$ 120.00	$ 120.00	No Change	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Permits - Tavern - Limited Beverage	New	$ 100.00	$ 100.00	No Change	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Plan Review Retail Food Category 1	2025	$ 250.00	$ 250.00	No Change	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Plan Review Retail Food Category 2	New	$ -	$ 100.00	Increase	per permit-each

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Department	Account	Account Name	Last Increase	Current Rate	2027 Rate	Increase/ Decrease/No Change in Rate	Units
Health-Environmental-FSRL	200.280.1800-44300.01	Recreation & Education Camp - Complex	2026	$ 717.00	$ 784.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Recreation & Education Camp - Complex w/ Hospitality	2026	$ 796.00	$ 880.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Recreation & Education Camp - Moderate	2026	$ 612.00	$ 678.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Recreation & Education Camp - Moderate w/	2026	$ 691.00	$ 768.00	Increase	per test-each
Health-Environmental-FSRL	200.280.1800-44300.01	Recreation & Education Camp - Simple	2026	$ 517.00	$ 572.00	Increase	per test-each
Health-Environmental-FSRL	200.280.1800-44300.01	Recreation & Education Camp - Simple w/ Hospitality	2026	$ 588.00	$ 654.00	Increase	per test-each
Health-Environmental-FSRL	200.280.1800-44300.01	Retail Food Establishment - not serving meals - Complex <1M	2026	$ 792.00	$ 799.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Retail Food Establishment - not serving meals - Complex >15M	2026	$ 1,045.00	$ 1,200.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Retail Food Establishment - not serving meals - Complex 1-5M	2026	$ 855.00	$ 896.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Retail Food Establishment - not serving meals -	2026	$ 989.00	$ 1,000.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Retail Food Establishment - not serving meals -	2026	$ 621.00	$ 624.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Retail Food Establishment - not serving meals - Prepackaged	2026	$ 132.00	$ 133.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Retail Food Establishment - not serving meals - Simple Limited TCS	2026	$ 322.00	$ 324.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Retail Food Establishment - not serving meals - Simple Non TCS	2026	$ 191.00	$ 192.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Retail Food Establishment - not serving meals - Simple Unlimited TCS	2026	$ 508.00	$ 510.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Retail Food Establishment - serving meals - Complex	2026	$ 852.00	$ 881.00	Increase	per license-each
Health-Environmental-FSRL	200.280.1800-44300.01	Retail Food Establishment - serving meals - Mobile Retail Food Base No Food prep or processing	2023	$ 100.00	$ 100.00	No Change	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Retail Food Establishment - serving meals - Moderate	2026	$ 621.00	$ 672.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Retail Food Establishment - serving meals - Pre Packaged	2026	$ 282.00	$ 325.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Retail Food Establishment - serving meals - Simple	2026	$ 508.00	$ 543.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Specialty Lodging (1 SL)	New	$ -	$ 302.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Specialty Lodging (10-19 SL)	New	$ -	$ 604.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Specialty Lodging (20-39 SL)	New	$ -	$ 708.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Specialty Lodging (2-4 SL)	New	$ -	$ 453.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Specialty Lodging (40-99 SL)	New	$ -	$ 812.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Specialty Lodging (5-9 SL)	New	$ -	$ 552.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Swimming Pool-Seasonal Complex	2026	$ 650.00	$ 659.60	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Swimming Pool-Seasonal Complex with Features	2026	$ 725.00	$ 749.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Swimming Pool-Seasonal Moderate	2026	$ 503.00	$ 514.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Swimming Pool-Seasonal Moderate with Features	2026	$ 580.00	$ 588.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Swimming Pool-Seasonal Simple	2025	$ 400.00	$ 410.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Swimming Pool-Seasonal Simple with Features	2026	$ 478.00	$ 484.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Swimming Pool-Year Round Complex	2026	$ 950.00	$ 960.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Swimming Pool-Year Round Complex with Features	2026	$ 1,000.00	$ 1,011.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Swimming Pool-Year Round Moderate	2026	$ 850.00	$ 858.90	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Swimming Pool-Year Round Moderate with Features	2026	$ 900.00	$ 914.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Swimming Pool-Year Round Simple	2026	$ 750.00	$ 764.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Swimming Pool-Year Round Simple with Features	2026	$ 800.00	$ 813.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Tourist Rooming House (1 TRH)	2026	$ 310.00	$ 302.00	Decrease	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Tourist Rooming House (100-299 TRH)	New	$ -	$ 906.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Tourist Rooming House (10-19 TRH)	New	$ -	$ 604.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Tourist Rooming House (20-39 TRH)	New	$ -	$ 708.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Tourist Rooming House (2-4 TRH)	New	$ -	$ 453.00	Increase	per permit-each

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Department	Account	Account Name	Last Increase	Current Rate	2027 Rate	Increase/ Decrease/No Change in Rate	Units
Health-Environmental-FSRL	200.280.1800-44300.01	Tourist Rooming House (300-599 TRH)	New	$ -	$ 1,000.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Tourist Rooming House (40-99 TRH)	New	$ -	$ 812.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Tourist Rooming House (5-9 TRH)	New	$ -	$ 552.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Tourist Rooming House (600+ TRH)	New	$ -	$ 1,129.00	Increase	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Transient Retail Food Establishment - Non TCS Food	2026	$ 166.00	$ 166.00	No Change	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Transient Retail Food Establishment - Pre Packaged	2023	$ 115.00	$ 115.00	No Change	per permit-each
Health-Environmental-FSRL	200.280.1800-44300.01	Transient Retail Food Establishment - TCS Food	2019	$ 200.00	$ 200.00	No Change	per permit-each
Health-Environmental	200.280.2710-46590.03	Radon Test Kit, Long Term	2025	$ 25.00	$ 25.00	No Change	per permit-each
Health-Environmental	200.280.2710-46590.03	Radon Test Kit, Short Term	2025	$ 11.00	$ 11.00	No Change	per permit-each
Health-Laboratory	200.320.1000-46594.01	After Treatment Add-On	2020	$ 10.00	$ 10.00	No Change	per permit-each
Health-Laboratory	200.320.1000-46594.01	Arsenic - Contract	2026	Per Market	$ 37.00	Decrease	per test-each
Health-Laboratory	200.320.1000-46594.01	Arsenic - In House	2026	$ 37.00	$ 37.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Arsenic - In House - Rush	2026	$ 105.00	$ 105.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Arsenic - Rush - Contract	2026	Per Market	$ 105.00	Decrease	per test-each
Health-Laboratory	200.320.1000-46594.01	Atrazine - Contract	2026	Per Market	$ 55.00	Decrease	per test-each
Health-Laboratory	200.320.1000-46594.01	BART	2026	$ 70.00	$ 70.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Beaches	2026	$ 35.00	$ 35.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Coliform Bacteria Test	2018	$ 27.00	$ 27.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Contract Sample Processing Fee	2024	$ 22.00	$ 22.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Fecal Coliform - Land Con	2018	$ 17.00	$ 17.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Foster Care Panel	2017	$ 63.00	$ 63.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Home Owner Package (bacteria, nitrate, arsenic, lead)	2026	$ 105.00	$ 105.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Iron Screening Quick Test	2019	$ 15.00	$ 15.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Lead - Contract	2026	Per Market	$ 37.00	Decrease	per test-each
Health-Laboratory	200.320.1000-46594.01	Lead - Contract - Rush	2026	Per Market	$ 105.00	Decrease	per test-each
Health-Laboratory	200.320.1000-46594.01	Lead - In House	2026	$ 37.00	$ 37.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Lead - In House - Rush	2026	$ 105.00	$ 105.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Metal Scans - Contract	2024	$ 105.00	$ 105.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Nitrate	2018	$ 27.00	$ 27.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Nitrate - Land Con	2024	$ 25.00	$ 25.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Nitrate - Rush	2026	$ 60.00	$ 60.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Nitrite - Contract	2026	Per Market	$ 37.00	Decrease	per test-each
Health-Laboratory	200.320.1000-46594.01	pH	2018	$ 16.00	$ 16.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	pH - Land Con	2018	$ 16.00	$ 16.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Quick Hardness Test	2019	$ 15.00	$ 20.00	Increase	per test-each
Health-Laboratory	200.320.1000-46594.01	Sharps Disposal	2026	$ 100.00	$ 100.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Single Elements - Contract	2024	$ 37.00	$ 37.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	SPC	2018	$ 27.00	$ 27.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Surface Water	2018	$ 27.00	$ 27.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Tattoo Spore Test	2024	$ 35.00	$ 35.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Total Phosphorous - Non Land Conservation	2022	$ 27.00	$ 27.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Total Phosphorus - Land Con	2018	$ 14.00	$ 14.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Total Suspended Solids - Land Con	2018	$ 14.00	$ 14.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Total Suspended Solids - Non Land Conservation	2022	$ 20.00	$ 20.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	TRH Bacteria/Nitrate	New	$ -	$ 44.00	Increase	per test-each
Health-Laboratory	200.320.1000-46594.01	Unsafe Swimming Pool Sampling Fee	2017	$ 27.00	$ 27.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Unsafe Whirlpool Sampling Fee	2017	$ 60.00	$ 60.00	No Change	per test-each
Health-Laboratory	200.320.1000-46594.01	Unsafe Whirlpool Sampling Fee - 1 Analyte Only	New	$ -	$ 30.00	Increase	per test-each
Health-Laboratory	200.320.1000-46594.01	Water testing month promotion: Bacteria/Nitrate	2024	$ 37.00	$ 37.00	No Change	per shipment-each
Health-Access to Care	200.340.1000-46590.01	Immunization Rev - Administrative Fee	2020	$ 20.00	$ 20.00	No Change	per immunization-ea
Health-Access to Care	200.340.1000-46590.01	Immunization Rev - Administrative Fee - Multiple Immunizations	2024	Per Market	Per Market	No Change	per immunization-ea
Health-Access to Care	200.340.1000-46591.03	Immunization Rev - Flu Mist	2024	Per Market	Per Market	No Change	per immunization-ea
Health-Access to Care	200.340.1000-46591.03	Immunization Rev - Hepatitis A Vaccine-Adult only	2017	Per Market	Per Market	No Change	per immunization-ea
Health-Access to Care	200.340.1000-46591.03	Immunization Rev - Hepatitis B Vaccine-Adult only (3 dose series only)	2017	Per Market	Per Market	No Change	per immunization-ea

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Health-Access to Care	200.340.1000-46591.03	Immunization Rev - Measles/Mumps/Rubella Vac-Adult/Child	2024	Per Market	Per Market	No Change	per immunization-ea
Health-Access to Care	200.340.1000-46591.03	Immunization Rev - Polio	New	Per Market	Per Market	No Change	per immunization-ea
Health-Access to Care	200.340.1000-46591.03	Immunization Rev - Shingles	New	Per Market	Per Market	No Change	per immunization-ea
Health-Access to Care	200.340.1000-46591.03	Immunization Rev - Trivalent High Dose Influenza-Age 65+	2024	Per Market	Per Market	No Change	per immunization-ea
Health-Access to Care	200.340.1000-46591.03	Immunization Rev - Trivalent Influenza	2024	Per Market	Per Market	No Change	per immunization-ea
Health-Access to Care	200.340.1000-46591.03	Immunization Rev - Varicella (Chicken Pox) Vac-Adult/Child	2024	Per Market	Per Market	No Change	per immunization-ea
Health-Access to Care	200.340.3941-46591.03	PH Screen - Mantoux Test (Read Only)	2026	$ 20.00	$ 20.00	No Change	per immunization-ea
Health-Access to Care	200.340.3941-46591.03	PH Screen - Mantoux Test (Tuberculosis)	2026	$ 48.00	$ 48.00	No Change	per test-each
Health-Access to Care	200.340.3941-46591.03	PH Screen - T-Spot - Contract	2017	$ 86.00	$ 86.00	No Change	per test-each
Health-Animal Control	200.400.1000-44200.02	Dog License - Extra Multiple License	2007	$ 2.00	$ 2.00	No Change	county portion per license-each, includes collecting official fee ($1/dog or $0.50/puppy)
Health-Animal Control	200.400.1000-44200.02	Dog License - Extra Multiple License (State Portion)	2007	$ 3.00	$ 3.00	No Change	state portion per license-each
Health-Animal Control	200.400.1000-44200.02	Dog License - Multiple License (12 or Fewer)	2008	$ 45.00	$ 45.00	No Change	county portion per license-each, includes collecting official fee ($1/dog or $0.50/puppy)
Health-Animal Control	200.400.1000-44200.02	Dog License - Multiple License (12 or Fewer) State Portion	2008	$ 35.00	$ 35.00	No Change	state portion per license-each
Health-Animal Control	200.400.1000-44200.02	Dog License - Neutered & Spayed	2026	$ 10.85	$ 10.85	No Change	per license-each
Health-Animal Control	200.400.1000-44200.02	Dog License - Neutered & Spayed (State Portion)	2026	$ 1.15	$ 1.15	No Change	state portion per license-each
Health-Animal Control	200.400.1000-44200.02	Dog License - Non-Neutered & Non-Spayed	2026	$ 21.60	$ 21.60	No Change	per license-each
Health-Animal Control	200.400.1000-44200.02	Dog License - Non-Neutered & Non-Spayed (State Portion)	2026	$ 1.40	$ 1.40	No Change	state portion per license-each
Health-Animal Control	200.400.1000-44200.02	Dog License - Penalties	2004	$ 10.00	$ 10.00	No Change	per citation-each
Health-Animal Control	200.400.1000-44900.01	Permits - Animal Facility Reinspection	2024	$ 206.00	$ 206.00	No Change	per license-each
Health-Animal Control	200.400.1000-44900.01	Permits-Animal Day Care Facility	2024	$ 134.00	$ 134.00	No Change	per license-each
Health-Animal Control	200.400.1000-44900.01	Permits-Animal Training Facility	2024	$ 134.00	$ 134.00	No Change	per license-each
Health-Animal Control	200.400.1000-44900.01	Permits-Boarding	2024	$ 134.00	$ 134.00	No Change	per license-each
Health-Animal Control	200.400.1000-44900.01	Permits-Grooming Shop	2024	$ 134.00	$ 134.00	No Change	per license-each
Health-Animal Control	200.400.1000-44900.01	Permits-Horse/Stable Facility	2024	$ 134.00	$ 134.00	No Change	per license-each
Health-Animal Control	200.400.1000-44900.01	Permits-Kennel	2024	$ 134.00	$ 134.00	No Change	per license-each
Health-Animal Control	200.400.1000-44900.01	Permits-Lobster Tank/Aquarium	2024	$ 134.00	$ 134.00	No Change	per license-each
Health-Animal Control	200.400.1000-44900.01	Permits-Pet Shop	2024	$ 134.00	$ 134.00	No Change	per inspection-each
Library		**FEES AND FINES**					
Library	290.650.1000-46710.03	Collection Fee	2026	$ 15.00	$ 12.00	Decrease	per account
Library	290.650.1000-46710.03	Inter-Library Loan	2024	$ 1.00	$ 1.00	No Change	per day
Library	290.650.1000-46710.03	AV/Video/DVD Case - Single	2005	$ 2.00	$ 2.00	No Change	per case
Library	290.650.1000-46710.03	AV/Video/DVD Case - Double	2005	$ 3.00	$ 3.00	No Change	per case
Library	290.650.1000-46710.03	CD/DVD Insert	2010	$ 3.00	$ 3.00	No Change	per insert
Library	290.650.1000-46710.03	Book Jacket or AV Bag	2005	$ 2.00	$ 2.00	No Change	per bag
Library	290.650.1000-46710.03	New Barcode or Spine Label	2005	$ 1.00	$ 1.00	No Change	per barcode
Library	290.650.1000-46710.03	Family Fun Bag	2026	$ 18.00	$ 18.00	No Change	per bag
Library	290.650.1000-46710.03	Laminated Family Fun Bag Insert	2013	$ 2.00	$ 2.00	No Change	per insert
Library	290.650.1000-46710.03	Digital Audio Case	2026	$ 5.00	$ 5.00	No Change	per case
Library		**LOST OR DAMAGED DEFAULTS**					
Library	290.650.1000-46710.04	Per Item	2003	varies	varies	No Change	lost or damaged fee = cost to replace the item
Library		**SALE ITEMS**					
Library	290.650.1000-46710.02	Earbuds	2013	$ 2.00	$ 2.00	No Change	per pair
Library	290.650.1000-46710.02	Flash Drives	2013	$ 5.00	$ 5.00	No Change	per item
Library	290.650.1000-46710.02	Used Book Sale - Paperback	2003	$ 0.50	$ 0.50	No Change	per paperback
Library	290.650.1000-46710.02	Used Book Sale - Hardcover	2003	$ 1.00	$ 1.00	No Change	per hardcover
Library	290.650.1000-46710.02	Used Book Sale - AV	2003	$ 2.00	$ 2.00	No Change	per av
Library		**PRINTING/COPIES/FAX**					
Library	290.650.1000-46195.03	Black and White Printing/Copies	2003	$ 0.10	$ 0.10	No Change	per print
Library	290.650.1000-46195.03	Color Printing/Copies	2008	$ 0.50	$ 0.50	No Change	per print
Library	290.650.1000-46195.03	Fax	2017	$ 2.00	$ 2.00	No Change	per fax
Hillview	611.220.6310-51180.06	Private PAY SNF	2026	$ 400.00	$ 420.00	Increase	per day
Hillview	611.220.6310-51180.04	Private PAY ISN	2026	$ 426.00	$ 447.00	Increase	per day

La Crosse County
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Department	Account	Account Name	Last Increase	Current Rate	2027 Rate	Increase/ Decrease/No Change in Rate	Units
Hillview	611.220.6310-51190.03	Delinquency Charge	2002				1%/Month on Balances > 60 Days
Hillview	611.220.6310-51180.01	Private Pay Bed Hold	2026	$ 400.00	$ 420.00	Increase	per day
Hillview	611.220.6310-51180.02	Private Hospice	2026	$ 400.00	$ 420.00	Increase	per day
Hillview	611.220.6310-51180.03	Private Pay Bed Assessment	2024	$ 5.67	$ 5.67	No Change	per day
Hillview	611.220.6310-51131.00	Guest Meal	2024	$ 10.00	$ 10.00	No Change	each
Hillview	611.220.6310-51131.00	Guest Meal Holiday	2024	$ 13.00	$ 13.00	No Change	each
The Oaks	612.650.1000-51180.06	Private Pay Daily Rate Days 1-30	2026	$ 610.00	$ 634.00	Increase	per day
The Oaks	612.650.1000-51180.06	Private Pay Daily Rate	2026	$ 494.00	$ 514.00	Increase	per day
The Oaks	612.650.1000-51180.06	Private PayDaily Rate - Non Typical Services	2026	$ 610.00	$ 634.00	Increase	per day
The Oaks	612.650.1000-51180.01	Private PayDaily Rate - Bedhold	2026	$ 395.00	$ 411.00	Increase	per day
The Oaks	612.650.1000-51162.05	Family Care Daily Rate Days 1-30	2026	$ 610.00	$ 634.00	Increase	per day
The Oaks	612.650.1000-51162.05	Family Care Daily Rate	2026	$ 494.00	$ 514.00	Increase	per day
The Oaks	612.650.1000-51162.05	Family Care Daily Rate - Non Typical Services	2026	$ 610.00	$ 634.00	Increase	per day
The Oaks	612.650.1000-51162.06	Family Care Daily Rate - Bedhold	2026	$ 395.00	$ 411.00	Increase	per day
The Evergreens	614.650.6770-61135.00	CBRF Rates MCO	2026				Negotiated Daily Rates
The Evergreens	614.650.6770-61135.00	CBRF Rates Private Pay Rates	2026	$ 225.00	$ 235.00	Increase	
The Evergreens	614.650.6780.61135.00	DCSU Daily Rate	2026	$ 650.00	$ 650.00	No Change	per day
Hillview Terrace	615.760.1000-51185.03	Apartment Rent Revenue Studio	2026	$ 2,355.00	$ 2,379.00	Increase	per month
Hillview Terrace	615.760.1000-51185.03	Apartment Rent Revenue 1 Bedroom	2026	$ 2,900.00	$ 2,930.00	Increase	per month
Hillview Terrace	615.760.1000-51185.03	Apartment Rent Revenue 2 Bedroom	2026	$ 3,525.00	$ 3,560.00	Increase	per month
Hillview Terrace	615.760.1000-51185.03	Apartment Rent Revenue-Storage	2014	$ 15.00	$ 20.00	Increase	per month
Hillview Terrace	615.760.1000-51185.06	Second Tenant Rent	2012	$ 1,000.00	$ 1,000.00	No Change	per month
Hillview Terrace	615.760.1000-51135.00	Personal care revenue-CPAP Assistance	2012	$ 300.00	$ 300.00	No Change	per month
Hillview Terrace	615.760.1000-51135.00	Personal care revenue-Glucose Monitoring	2012	$ 450.00	$ 450.00	No Change	per month
Hillview Terrace	615.760.1000-51135.00	Personal care revenue-Assistance getting dressed/undressed	2012	$ 300.00	$ 300.00	No Change	per month
Hillview Terrace	615.760.1000-51135.00	Personal care revenue - Body Peri care cleaning 1 x day	2024	$ 150.00	$ 150.00	No Change	per month
Hillview Terrace	615.760.1000-51135.00	Personal care revenue -Hourly checks	2024	$ 450.00	$ 450.00	No Change	per month
Hillview Terrace	615.760.1000-51135.00	Personal care revenue-Additional laundry	2024	$ 130.00	$ 130.00	No Change	per month
Hillview Terrace	615.760.1000-51135.00	Personal care revenue-Catheter care	2024	$ 250.00	$ 250.00	No Change	per month
Hillview Terrace	615.760.1000-51135.00	Personal care revenue-Remind/check medications	2024	$ 150.00	$ 150.00	No Change	per month
Hillview Terrace	615.760.1000-51135.00	Personal care revenue-RCA staff assistance	2018	$ 100.00	$ 100.00	No Change	per hour
Hillview Terrace	615.760.1000-51135.00	Personal care revenue-Set up/Physical assistance with shower	2024	$ 200.00	$ 200.00	No Change	per month
Hillview Terrace	615.760.1000-51135.00	Personal care revenue-Assistance with ted hose	2024	$ 160.00	$ 160.00	No Change	per month
Hillview Terrace	615.760.1000-51135.00	Personal care revenue-Monthly foot care	2022	$ 60.00	$ 60.00	No Change	per month
Hillview Terrace	615.760.1000-51135.00	RN Services	2018	$ 150.00	$ 150.00	No Change	per hour
Hillview Terrace	615.760.1000-51135.00	Personal Care Revenue-Whirlpool Bath	2018	$ 60.00	$ 60.00	No Change	per occurrence
Hillview Terrace	615.760.1000-51135.00	Personal Care Revenue-Whirlpool Bath Assistance	2018	$ 100.00	$ 100.00	No Change	per occurrence
Hillview Terrace	615.760.1000-51135.00	Personal Care Revenue-Maintenance (moving fee)	2012	$ 50.00	$ 50.00	No Change	per hour
Hillview Terrace	615.760.1000-51135.00	Tier 1	New	$ -	$ 350.00	Increase	per month
Hillview Terrace	615.760.1000-51135.00	Tier 2	New	$ -	$ 750.00	Increase	per month
Hillview Terrace	615.760.1000-51135.00	Tier 3	New	$ -	$ 1,450.00	Increase	per month
Hillview Terrace	615.760.1000-51135.00	Maintenance Services	2013	$ 50.00	$ 55.00	Increase	per hour
Hillview Terrace	615.760.1000-51135.00	Lost Key Fee/REKEY	2013	$ 50.00	$ 55.00	Increase	per occurrence
Hillview Terrace	615.760.1000-51135.00	Additional Key	2020	$ 5.00	$ 10.00	Increase	each
Hillview Terrace	615.760.1000-51130.00	Meal Plan Revenue	2026	$ 500.00	$ 575.00	Increase	per month
Hillview Terrace	615.760.1000-51130.00	Meal Plan Revenue-Breakfast meal only	2024	$ 10.00	$ 10.00	No Change	each
Hillview Terrace	615.760.1000-51130.00	Meal Plan Revenue-Lunch or supper meal only	2024	$ 10.00	$ 10.00	No Change	each
Hillview Terrace	615.760.1000-51130.00	Guest Meal	2024	$ 10.00	$ 10.00	No Change	each
Hillview Terrace	615.760.1000-51135.00	Personal Care Revenue-Tray delivery	2018	$ 7.50	$ 10.00	Increase	each time
Hillview Terrace	615.760.1000-51105.00	Assessment fee	2013	$ 750.00	$ 750.00	No Change	one time only
Hillview Terrace	615.760.1000-51185.02	Ancillary Svc Rent	2019	$ 5.00	$ 5.00	No Change	per month
Carroll Heights	618.765.1000-46591.01	Bath tub cutout fee	2022	$ 400.00	$ 400.00	No Change	per cut-out

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Department	Account	Account Name	Last Increase	Current Rate	2027 Rate	Increase/ Decrease/No Change in Rate	Units
Carroll Heights	618.765.1000-51185.03	Rental-Efficiency (1)	2026	$ 482.00	$ 496.00	Increase	per month
Carroll Heights	618.765.1000-51185.03	Rental-Studio (1)	2026	$ 509.00	$ 524.00	Increase	per month
Carroll Heights	618.765.1000-51185.03	Rental-1 Bedroom(29) Small majority	2026	$ 614.00	$ 632.00	Increase	per month
Carroll Heights	618.765.1000-51185.03	Rental-1 Bedroom (3) Medium	2026	$ 689.00	$ 710.00	Increase	per month
Carroll Heights	618.765.1000-51185.03	Rental-1 Bedroom (11) Large	2026	$ 798.00	$ 822.00	Increase	per month
Carroll Heights	618.765.1000-51185.03	Rental-1 Bedroom (1) 1 bed 2 bath - Apt 101	2026	$ 935.00	$ 963.00	Increase	per month
Carroll Heights	618.765.1000-51185.03	Rental-2 Bedroom (3) Apts: 213, 313, 413	2026	$ 962.00	$ 991.00	Increase	per month
Carroll Heights	618.765.1000-51185.03	Rental-2 Bedroom (4) Apts: 113, 214, 315, 415	2026	$ 1,024.00	$ 1,055.00	Increase	per month
Carroll Heights	618.765.1000-51185.03	Rental-2 Bedroom(2) Apts: 112, 401	2026	$ 1,065.00	$ 1,097.00	Increase	per month
Carroll Heights	618.765.1000-51185.03	Guest Room	2026	$ 78.00	$ 78.00	No Change	per night
Carroll Heights	618.765.1000-51185.03	Guest Suite	2026	$ 78.00	$ 78.00	No Change	per night
Carroll Heights	618.765.1000-51185.03	Maintenance Services/hr.	2018	$ 50.00	$ 55.00	Increase	per hour
Carroll Heights	618.765.1000-51185.05	Carport Rent	2024	$ 45.50	$ 45.50	No Change	per month
Lakeview	621.220.6310-51310.00	Private Pay SNF -Daily Rate	2026	$ 370.00	$ 392.00	Increase	per day
Lakeview	621.220.6310-51310.00	Private Pay Bed Hold -Daily Rate	2026	$ 370.00	$ 392.00	Increase	per day
Lakeview	621.220.6310-51310.00	Private Pay Bed Assessment - Monthly Rate	2011	$ 170.00	$ 170.00	No Change	per month
Lakeview	621.220.6310-51310.00	Guest Meal	2026	$ 10.00	$ 10.00	No Change	per meal
Lakeview	622.650.1000-51310.XX	MVHS Fee	2024	$ 82.00	$ 70.00	Decrease	per day
		MVHS Fee La Crosse County MCO	2026	Same as MCO rate	Same as MCO rate	No Change	
Ravenwood	626.650.1000-51150.00	Daily Rate Days 1-30	2026	$ 610.00	$ 634.00	Increase	per day
Ravenwood	626.650.1000-51150.00	Daily Rate	2026	$ 494.00	$ 514.00	Increase	per day
Ravenwood	626.650.1000-51150.00	Daily Rate - Non Typical Services	2026	$ 610.00	$ 634.00	Increase	per day
Ravenwood	626.650.1000-51150.00	Daily Rate - Bedhold	2026	$ 395.00	$ 411.00	Increase	per day
Regent Manor	623.650.1000-51135.00	Daily Rate - Individually Negotiated					negotiated per day
Monarch Manor	627.650.1000-51135.00	Daily Rate - Individually Negotiated					negotiated per day
Maplewood	624.770.1000-51135.00	Daily Rate - Individually Negotiated					negotiated per day
Neshonoc Manor	625.650.1000-51135.00	Daily Rate - Individually Negotiated					negotiated per day
Solid Waste	650.650.1000-44900.01	Annual Disposal Permit	2027	$ 300.00	$ 600.00	Increase	per vehicle
Solid Waste	650.650.1000-44900.01	Annual Disposal Permit-Govt	2027	$ 150.00	$ 60.00	Decrease	per vehicle
Solid Waste	650.650.1000-44900.01	5 Day Permits	2027	$ 25.00	$ 100.00	Increase	per vehicle
Solid Waste	650.650.1000-46431.06	RDF Facility	2025	$ 65.00	$ 65.00	No Change	per ton
Solid Waste	650.650.1000-46431.06	RDF Facility-OOS	2025	$ 79.00	$ 79.00	No Change	per ton
Solid Waste	650.650.1000-46431.20	Landfill-OOS	2025	$ 79.00	$ 79.00	No Change	per ton
Solid Waste	650.650.1000-46431.07	Unacceptable Items Delivered-NSP	2004	$ 10.00	$ 10.00	No Change	each
Solid Waste	650.650.1000-46431.07	Unacceptable Items Delivered-NSP(Tires)	2004	$ 10.00	$ 10.00	No Change	each
Solid Waste	650.650.1000-46431.07	Unacceptable Items Delivered-NSP(Appliances)	2004	$ 50.00	$ 50.00	No Change	each
Solid Waste	650.650.1000-46431.07	Unacceptable Items Delivered-NSP(Mattress)	2027	$ 13.00	$ 16.00	Increase	each
Solid Waste	650.650.1000-46431.07	Unacceptable Items Delivered-NSP(EWaste)	2016	$ 25.00	$ 25.00	No Change	each
Solid Waste	650.650.1000-46431.07	Unacceptable whole load Delivered-NSP	2027	$ 38.90	$ 39.94	Increase	Difference of NSP Unacceptable mtn fee and $65.00/ton
Solid Waste	650.650.1000-46431.20	Sanitary Landfill - MSW	2025	$ 65.00	$ 65.00	No Change	per ton
Solid Waste	650.650.1000-46431.16	Demolition Landfill	2025	$ 65.00	$ 65.00	No Change	per ton
Solid Waste	650.650.1000-46431.19	Asphalt Shingles	2025	$ 41.00	$ 41.00	No Change	per ton
Solid Waste	650.650.1000-46431.23	Pallets and Unpainted/Untreated Wood	2025	$ 36.00	$ 36.00	No Change	per ton
Solid Waste	650.650.1000-46431.24	Brush & Limbs	2025	$ 36.00	$ 36.00	No Change	per ton
Solid Waste	650.650.1000-46431.25	Stumps	2025	$ 77.00	$ 77.00	No Change	per ton
Solid Waste	650.650.1000-46431.21	Yard Waste Without Brush, no Bag	2025	$ 52.00	$ 52.00	No Change	per ton
Solid Waste	650.650.1000-46431.22	Tires/Recycling (8.00/Car tire)	2025	$ 401.00	$ 401.00	No Change	per ton
Solid Waste	650.650.1000-46431.32	LF-Car Tires mixed in Waste load	2018	$ 10.00	$ 10.00	No Change	per tire
Solid Waste	650.650.1000-46431.32	LF-Appliances mixed in Waste load	2016	$ 25.00	$ 25.00	No Change	each
Solid Waste	650.650.1000-46431.32	LF-Mattresses mixed in Waste Load	2027	$13.00 + Weight	$16.00 + Weight	Increase	$16 each + Weight ($65/ton)
Solid Waste	650.650.1000-46431.32	E-Waste mixed in Waste load	2016	$ 25.00	$ 25.00	No Change	each
Solid Waste	650.650.1000-46431.26	Friable and Non Friable Asbestos (Including slate)	2025	$ 176.00	$ 176.00	No Change	per ton
Solid Waste	650.650.1000-46432.01	Mattress	2027	$13.00 + Weight	$10.00 + Weight	Decrease	$10 each + Weight ($120/ton)
Solid Waste	650.650.1000-48900.08	Late Payment Rev	?	1.5% of balance	1.5% of balance	No Change	% of balance
Solid Waste	650.650.1000-46431.14	Misc Special Wastes (non-ADC) & Wastewater Grit Headworks	2025	$ 65.00	$ 65.00	No Change	per ton
Solid Waste	650.650.1000-46431.27	Petroleum Contaminated Soils (case by case basis)	2025	24-79	24-79	No Change	per ton

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Department	Account	Account Name	Last Increase	Current Rate	2027 Rate	Increase/ Decrease/No Change in Rate	Units
Solid Waste	650.650.1000-46431.27	Petroleum Contaminated Soils (drum surcharge)	2021	$ 50.00	$ 50.00	No Change	per drum
Solid Waste	650.650.1000-46431.11	Foundry Sand (ADC)	2025	$ 22.00	$ 22.00	No Change	per ton
Solid Waste	650.650.1000-46431.11	Foundry Block	2025	$ 14.50	$ 14.50	No Change	per ton
Solid Waste	650.650.1000-Multiple accts	Minimum Charge per transaction	2025	$ 10.00	$ 10.00	No Change	per transaction
Solid Waste	650.650.1000-46431.15	Car Wash Sand (ADC)	2025	$ 22.00	$ 22.00	No Change	per ton
Solid Waste	650.650.1000-46431.18	Street Sweeping (ADC)	2025	$ 17.00	$ 17.00	No Change	per ton
Solid Waste	650.650.1000-46431.17	Sandblasting Sand (ADC)	2025	$ 22.00	$ 22.00	No Change	per ton
Solid Waste	650.650.1000-46431.10	Coal & Wood Ash	2025	24-79	24-79	No Change	per ton
Solid Waste	650.650.1000-46431.17	Misc Daily Cover (ADC) & Petroleum Impacted Soils	2025	17-79	17-79	No Change	per ton
Solid Waste	650.650.1000-46431.12	Sludge	2025	35-79	35-79	No Change	per ton
Solid Waste	650.650.1000-46431.13	POTW Sludge & Wastewater Sludge C-LAZ	2025	$ 65.00	$ 65.00	No Change	per ton
Solid Waste	650.650.1000-46432.05	Clean Fill Dirt	2025	$ 27.00	$ 27.00	No Change	per ton
Solid Waste	650.650.1000-46431.16	Mobile Home Disposal Fee (C&D, home cleaned out, no items left in trailer), within County Disposal System	2025	$ 500.00	$ 500.00	No Change	per single-wide home
Solid Waste	650.650.1000-46431.16	Mobile Home Disposal Fee (C&D, home cleaned not cleaned out & contains items not allowed in C&D site), within County Disposal System	2025	$ 1,000.00	$ 1,000.00	No Change	per single-wide home
Solid Waste	650.650.1000-46431.16	Mobile Home Disposal Fee (C&D, home cleaned out, no items left in trailer), outside County Disposal System	2025	$ 650.00	$ 650.00	No Change	per single-wide home
Solid Waste	650.650.1000-46431.16	Mobile Home Disposal Fee (C&D, home cleaned not cleaned out & contains items not allowed in C&D site), outside County Disposal System	2025	$ 1,300.00	$ 1,300.00	No Change	per single-wide home
Solid Waste	650.650.1000-46431.29	Untarped loads	2025	$ 10.00	$ 10.00	No Change	load
Solid Waste	650.650.1000-46432.01	Freon items	2025	$10.00 + Weight	$10.00 + Weight	No Change	$10 each + Weight ($120/ton)
Solid Waste	650.650.1000-46431.29	Wood Chips	2025	$ 21.00	$ 21.00	No Change	per ton
Solid Waste	650.650.1000-46431.20	MSW - Non-Profit Waste	2025	$ 58.00	$ 58.00	No Change	per ton
Solid Waste	650.650.1000-46432.01	Citizen Drop off	2018	$ 120.00	$ 120.00	No Change	per ton
Solid Waste	650.650.1000-46432.01	Citizen Flat Fee-any vehicle w/trailer	2027	$15 permit fee + $65/ton	$20 permit fee + $65/ton	Increase	Permit + tonnage
Solid Waste	650.650.1000-46431.14	Special Waste Application Fee	2026	$ 100.00	$ 100.00	No Change	each
Solid Waste	650.650.1000-46431.14	Special Waste Application Fee Expedited	2026	$ 300.00	$ 300.00	No Change	each
House Hazard Matl	680.785.1000-46435.04/.02	Minimum Transaction Fee-VSQG/Out of County	2025	$ 10.00	$ 10.00	No Change	each
House Hazard Matl	680.785.1000-46435.01/.04/.02	Appliances-Microwaves-Resident/VSQG/Out of County Citizen	2021	$ 10.00	$ 10.00	No Change	each
House Hazard Matl	680.785.1000-46435.01/.04/.02	Appliances-Refrigerant containing-Resident/VSQG/Out of County Citizen	2014	$ 20.00	$ 20.00	No Change	each
House Hazard Matl	680.785.1000-46435.02	Residential-Out of County Citizen	2026	$ 1.00	$ 1.00	No Change	per pound
House Hazard Matl	680.785.1000-46435.01/04/.02	E-Waste-Monitors and TVs Intact-Resident VSQG/Out of County Citizen	2024	$ 10.00	$ 10.00	No Change	Each
House Hazard Matl	680.785.1000-46435.01/.04/.02	Other/Uncommon/Service	2026	$ 25.00	$ 25.00	No Change	each
House Hazard Matl	680.785.1000-46435.04	E-Waste-VSQG	2026	$ 1.00	$ 1.00	No Change	per pound
House Hazard Matl	680.785.1000-46435.04	Hazardous-VSQG	2026	$ 4.00	$ 4.00	No Change	per pound
House Hazard Matl	680.785.1000-46435.04	Medical-VSQG	2026	$ 3.00	$ 3.00	No Change	per pound
House Hazard Matl	680.785.1000-46435.04	Regulated Non Hazardous Waste-VSQG	2026	$ 1.00	$ 1.00	No Change	per pound
House Hazard Matl	680.785.1000-46435.04	Technical Assistance In house-VSQG	2010	$ 50.00	$ 50.00	No Change	per hour
House Hazard Matl	680.785.1000-46435.04	Universal Waste-VSQG	2026	$ 2.00	$ 2.00	No Change	per pound
Highway	710.795.7720-48900.01	Miscellaneous Revenue - OSOW Permit	2019	$ 70.00	$ 70.00	No Change	per osow permit
Highway	710.795.7720-48900.01	Miscellaneous Revenue - Utility Permit	2019	$ 70.00	$ 70.00	No Change	per utility permit

LA CROSSE COUNTY HUMAN SERVICES DEPARTMENT 2027 FEES

REVENUE ACCOUNT INFORMATION Section / Unit	NWS Account #	Account Name NWS	Rate Type	Basis of Unit	Last Change	2026 Rate	2027 Rate	Increase (Decrease) In Rate	Explanation for Increase (Decrease) in Rate
HS Operations	210.410.4210-46195.03	Other General Govt Charges Copier Revenue	One Set Rate	Per Page	2007	$ 0.25	$ 0.25	$ -	
HS Operations	210.410.4210-46195.08	Other General Govt Charges Copier Revenue (non taxable)	One Set Rate	Per Page	2007	$ 0.25	$ 0.25	$ -	
F&C / JDF/Secure	210.520.5140-47310.12	General Pymts from Local Govts WRAS - Out of County/In County	One Set Rate	Daily	2026	$ 350.00	$ 375.00	$ 25.00	Rate change based on market rates
F&C / JDF/Secure	210.520.5140-47310.12	General Pymts from Local Govts WRAS - Out of County	Juvenile Assessment	Each	2025	$ 275.00	$ 250.00	$ -	Contracted Rate (hourly)
F&C / JDF/Secure	210.520.5140-47310.12	General Pymts from Local Govts WRAS - Out of County	Juvenile Assessment - Travel	Each	2025		$ 150.00	$ 150.00	Contracted Rate (hourly)
F&C / CORE Academy	210.520.5170-47310.12	General Pymts from Local Govts WRAS - Out of County/In County	One Set Rate	Daily	2026	$ 585.00	$ 600.00	$ 15.00	Rate change based on market rates
F&C / CORE Academy	210.520.5140-47310.12	General Pymts from Local Govts WRAS - Out of County	Juvenile Assessment	Each	2025	$ 275.00	$ 250.00	$ -	Contracted Rate (hourly)
F&C / CORE Academy	210.520.5140-47310.12	General Pymts from Local Govts WRAS - Out of County	Juvenile Assessment - Travel	Each	2025		$ 150.00	$ 150.00	Contracted Rate (hourly)
F&C / Shelter Care	210.520.5200-47310.12	General Pymts from Local Govts WRAS - Out of County/In County	Regular Bed	Daily	2025	$ 250.00	$ 275.00	$ 25.00	Rate change based on market rates
F&C / Shelter Care	210.520.5200-47310.12	General Pymts from Local Govts WRAS - Out of County	Contracted Bed	Daily	2026	$ 200.00	$ 200.00	$ -	
F&C / Shelter Care	210.520.5140-47310.12	General Pymts from Local Govts WRAS - Out of County	Juvenile Assessment	Each	2025	$ 275.00	$ 250.00	$ -	Contracted Rate (hourly)
F&C / Shelter Care	210.520.5140-47310.12	General Pymts from Local Govts WRAS - Out of County	Juvenile Assessment - Travel	Each	2025		$ 150.00	$ 150.00	Contracted Rate (hourly)
ISRS / Crisis Services & Youth Collaborative Crisis	210.445.1000-43560.57 210.445.1000-46593.00 210.445.1000-46591.01 210.445.4600-43560.57 210.445.4600-46593.00 210.445.4600-46591.01	State Aid Human Services Medicaid Insurance Revenue No Sub Account Client Fees General Client Fees	APNP	Each (Crisis Call)	2024	$ -	$ -	$ -	
ISRS / Crisis Services & Youth Collaborative Crisis	210.445.1000-43560.57 210.445.1000-46593.00 210.445.1000-46591.01 210.445.4600-43560.57 210.445.4600-46593.00 210.445.4600-46591.01	State Aid Human Services Medicaid Insurance Revenue No Sub Account Client Fees General Client Fees	PhD	Each (Crisis Call)	2026	$ 97.00	$ 100.00	$ 3.00	Rate change based on cost calculation.
ISRS / Crisis Services & Youth Collaborative Crisis	210.445.1000-43560.57 210.445.1000-46593.00 210.445.1000-46591.01 210.445.4600-43560.57 210.445.4600-46593.00 210.445.4600-46591.01	State Aid Human Services Medicaid Insurance Revenue No Sub Account Client Fees General Client Fees	Masters	Each (Crisis Call)	2026	$ 72.00	$ 80.00	$ 8.00	Rate change based on cost calculation.
ISRS / Crisis Services & Youth Collaborative Crisis	210.445.1000-43560.57 210.445.1000-46593.00 210.445.1000-46591.01 210.445.4600-43560.57 210.445.4600-46593.00 210.445.4600-46591.01	State Aid Human Services Medicaid Insurance Revenue No Sub Account Client Fees General Client Fees	Bach	Each (Crisis Call)	2026	$ 68.00	$ 70.50	$ 2.50	Rate change based on cost calculation.
ISRS / Crisis Services & Youth Collaborative Crisis	210.445.1000-43560.57 210.445.1000-46593.00 210.445.1000-46591.01 210.445.4600-43560.57 210.445.4600-46593.00 210.445.4600-46591.01	State Aid Human Services Medicaid Insurance Revenue No Sub Account Client Fees General Client Fees	Para	Each (Crisis Call)	2026	$ 61.50	$ 67.00	$ 5.50	Rate change based on cost calculation.
ISRS / Community Services / Housing Support Services (1915i)	210.530-5400-43560.57	State Aid Human Services Medicaid	Transition & Sustaining	Quarter Hour	2026	$ 24.00	$ 26.00	$ 2.00	Rate change based on cost calculation.
ISRS / Community Services / Housing Support Services (1915i)	210.530.5400-43560.57	State Aid Human Services Medicaid	Housing Consultation & Planning	Each	2026	$ 146.00	$ 152.00	$ 6.00	Rate change based on cost calculation.
ISRS / Community Services / Housing Support Services (1915i)	210.530.5400-43560.57	State Aid Human Services Medicaid	Relocation	Per Consumer	2025	Up to $2k per consumer	Up to $2k per consumer	$ -	
ISRS / Crisis Services	210.445.1000-43560.57	State Aid Human Services Medicaid	APNP	Quarter Hour	2024	$ -	$ -	$ -	No APNP rate as they do not spend time in crisis and historically, have not.
ISRS / Crisis Services	210.445.1000-43560.57	State Aid Human Services Medicaid	PhD	Quarter Hour	2026	$ 48.50	$ 50.00	$ 1.50	Rate change based on cost calculation.
ISRS / Crisis Services	210.445.1000-43560.57	State Aid Human Services Medicaid	Masters	Quarter Hour	2026	$ 36.00	$ 40.00	$ 4.00	Rate change based on cost calculation.

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ISRS / Crisis Services	210.445.1000-43560.57	State Aid Human Services Medicaid	Bach	Quarter Hour	2026	$ 34.00	$ 35.25	$ 1.25	Rate change based on cost calculation.
ISRS / Crisis Services	210.445.1000-43560.57	State Aid Human Services Medicaid	Para	Quarter Hour	2026	$ 30.75	$ 33.50	$ 2.75	Rate change based on cost calculation.
ISRS / Crisis Services	210.445.1000-46593.00	Insurance Revenue No Sub Account	APNP	Quarter Hour	2024	$ -	$ -	$ -	No APNP rate as they do not spend time in crisis and historically, have not.
ISRS / Crisis Services	210.445.1000-46593.00	Insurance Revenue No Sub Account	PhD	Quarter Hour	2026	$ 48.50	$ 50.00	$ 1.50	Rate change based on cost calculation.
ISRS / Crisis Services	210.445.1000-46593.00	Insurance Revenue No Sub Account	Masters	Quarter Hour	2026	$ 36.00	$ 40.00	$ 4.00	Rate change based on cost calculation.
ISRS / Crisis Services	210.445.1000-46593.00	Insurance Revenue No Sub Account	Bach	Quarter Hour	2026	$ 34.00	$ 35.25	$ 1.25	Rate change based on cost calculation.
ISRS / Crisis Services	210.445.1000-46593.00	Insurance Revenue No Sub Account	Para	Quarter Hour	2026	$ 30.75	$ 33.50	$ 2.75	Rate change based on cost calculation.
ISRS / Crisis Services	210.445.1000-46591.01	Client Fees General Client Fees	APNP	Quarter Hour	2024	$ -	$ -	$ -	No APNP rate as they do not spend time in crisis and historically, have not.
ISRS / Crisis Services	210.445.1000-46591.01	Client Fees General Client Fees	PhD	Quarter Hour	2026	$ 48.50	$ 50.00	$ 1.50	Rate change based on cost calculation.
ISRS / Crisis Services	210.445.1000-46591.01	Client Fees General Client Fees	Masters	Quarter Hour	2026	$ 36.00	$ 40.00	$ 4.00	Rate change based on cost calculation.
ISRS / Crisis Services	210.445.1000-46591.01	Client Fees General Client Fees	Bach	Quarter Hour	2026	$ 34.00	$ 35.25	$ 1.25	Rate change based on cost calculation.
ISRS / Crisis Services	210.445.1000-46591.01	Client Fees General Client Fees	Para	Quarter Hour	2026	$ 30.75	$ 33.50	$ 2.75	Rate change based on cost calculation.
ISRS / Youth Collaborative Crisis	210.445.4600-43560.57	State Aid Human Services Medicaid	APNP	Quarter Hour	2024	$ -	$ -	$ -	No APNP rate as they do not spend time in crisis and historically, have not.
ISRS / Youth Collaborative Crisis	210.445.4600-43560.57	State Aid Human Services Medicaid	PhD	Quarter Hour	2026	$ 48.50	$ 50.00	$ 1.50	Rate change based on cost calculation.
ISRS / Youth Collaborative Crisis	210.445.4600-43560.57	State Aid Human Services Medicaid	Masters	Quarter Hour	2026	$ 36.00	$ 40.00	$ 4.00	Rate change based on cost calculation.
ISRS / Youth Collaborative Crisis	210.445.4600-43560.57	State Aid Human Services Medicaid	Bach	Quarter Hour	2026	$ 34.00	$ 35.25	$ 1.25	Rate change based on cost calculation.
ISRS / Youth Collaborative Crisis	210.445.4600-43560.57	State Aid Human Services Medicaid	Para	Quarter Hour	2026	$ 30.75	$ 33.50	$ 2.75	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-43560.36	State Aid Human Services MA Case Management	Bach	Quarter Hour	2026	$ 42.00	$ 46.00	$ 4.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-43560.57	State Aid Human Services Medicaid	MD	Hourly	2026	$ 275.00	$ 275.00	$ -	MD provider is using contracted vendor rate.
ISRS / MH and AODA	210.450.1000-43560.57	State Aid Human Services Medicaid	APNP	Hourly	2026	$ 224.00	$ 239.00	$ 15.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-43560.57	State Aid Human Services Medicaid	PhD	Hourly	2025	$ 214.00	$ 226.00	$ 12.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-43560.57	State Aid Human Services Medicaid	Masters	Hourly	2026	$ 169.00	$ 185.00	$ 16.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-43560.57	State Aid Human Services Medicaid	Bach	Hourly	2026	$ 166.00	$ 181.00	$ 15.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-43560.57	State Aid Human Services Medicaid	MD (Group)	Hourly	2026	$ 34.38	$ 34.38	$ -	MD provider is using contracted vendor rate.
ISRS / MH and AODA	210.450.1000-43560.57	State Aid Human Services Medicaid	APNP (Group)	Hourly	2026	$ 28.00	$ 29.88	$ 1.88	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-43560.57	State Aid Human Services Medicaid	PhD (Group)	Hourly	2025	$ 26.75	$ 28.25	$ 1.50	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-43560.57	State Aid Human Services Medicaid	Masters (Group)	Hourly	2026	$ 21.13	$ 23.13	$ 2.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-43560.57	State Aid Human Services Medicaid	Bach (Group)	Hourly	2026	$ 20.75	$ 22.63	$ 1.88	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-43560.39	State Aid Human Services Medicare Clinical Services	MD	Hourly	2026	$ 275.00	$ 275.00	$ -	MD provider is using contracted vendor rate.
ISRS / MH and AODA	210.450.1000-43560.39	State Aid Human Services Medicare Clinical Services	APNP	Hourly	2026	$ 224.00	$ 239.00	$ 15.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-43560.39	State Aid Human Services Medicare Clinical Services	PhD	Hourly	2025	$ 214.00	$ 226.00	$ 12.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-43560.39	State Aid Human Services Medicare Clinical Services	Masters	Hourly	2026	$ 169.00	$ 185.00	$ 16.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-43560.39	State Aid Human Services Medicare Clinical Services	Bach	Hourly	2026	$ 166.00	$ 181.00	$ 15.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-43560.39	State Aid Human Services Medicare Clinical Services	MD (Group)	Hourly	2026	$ 34.38	$ 34.38	$ -	MD provider is using contracted vendor rate.
ISRS / MH and AODA	210.450.1000-43560.39	State Aid Human Services Medicare Clinical Services	APNP (Group)	Hourly	2026	$ 28.00	$ 29.88	$ 1.88	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-43560.39	State Aid Human Services Medicare Clinical Services	PhD (Group)	Hourly	2025	$ 26.75	$ 28.25	$ 1.50	Rate change based on cost calculation.

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ISRS / MH and AODA	210.450.1000-43560.39	State Aid Human Services Medicare Clinical Services	Masters (Group)	Hourly	2026	$ 21.13	$ 23.13	$ 2.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-43560.39	State Aid Human Services Medicare Clinical Services	Bach (Group)	Hourly	2026	$ 20.75	$ 22.63	$ 1.88	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-46593.00	Insurance Revenue No Sub Account	MD	Hourly	2026	$ 275.00	$ 275.00	$ -	MD provider is using contracted vendor rate.
ISRS / MH and AODA	210.450.1000-46593.00	Insurance Revenue No Sub Account	APNP	Hourly	2026	$ 224.00	$ 239.00	$ 15.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-46593.00	Insurance Revenue No Sub Account	PhD	Hourly	2025	$ 214.00	$ 226.00	$ 12.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-46593.00	Insurance Revenue No Sub Account	Masters	Hourly	2026	$ 169.00	$ 185.00	$ 16.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-46593.00	Insurance Revenue No Sub Account	Bach	Hourly	2026	$ 166.00	$ 181.00	$ 15.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-46593.00	Insurance Revenue No Sub Account	MD (Group)	Hourly	2026	$ 34.38	$ 34.38	$ -	MD provider is using contracted vendor rate.
ISRS / MH and AODA	210.450.1000-46593.00	Insurance Revenue No Sub Account	APNP (Group)	Hourly	2026	$ 28.00	$ 29.88	$ 1.88	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-46593.00	Insurance Revenue No Sub Account	PhD (Group)	Hourly	2025	$ 26.75	$ 28.25	$ 1.50	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-46593.00	Insurance Revenue No Sub Account	Masters (Group)	Hourly	2026	$ 21.13	$ 23.13	$ 2.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-46593.00	Insurance Revenue No Sub Account	Bach (Group)	Hourly	2026	$ 20.75	$ 22.63	$ 1.88	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-46591.01	Client Fees General Client Fees	MD	Hourly	2026	$ 275.00	$ 275.00	$ -	MD provider is using contracted vendor rate.
ISRS / MH and AODA	210.450.1000-46591.01	Client Fees General Client Fees	APNP	Hourly	2026	$ 224.00	$ 239.00	$ 15.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-46591.01	Client Fees General Client Fees	PhD	Hourly	2025	$ 214.00	$ 226.00	$ 12.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-46591.01	Client Fees General Client Fees	Masters	Hourly	2026	$ 169.00	$ 185.00	$ 16.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-46591.01	Client Fees General Client Fees	Bach	Hourly	2026	$ 166.00	$ 181.00	$ 15.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-46591.01	Client Fees General Client Fees	MD (Group)	Hourly	2026	$ 34.38	$ 34.38	$ -	MD provider is using contracted vendor rate.
ISRS / MH and AODA	210.450.1000-46591.01	Client Fees General Client Fees	APNP (Group)	Hourly	2026	$ 28.00	$ 29.88	$ 1.88	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-46591.01	Client Fees General Client Fees	PhD (Group)	Hourly	2025	$ 26.75	$ 28.25	$ 1.50	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-46591.01	Client Fees General Client Fees	Masters (Group)	Hourly	2026	$ 21.13	$ 23.13	$ 2.00	Rate change based on cost calculation.
ISRS / MH and AODA	210.450.1000-46591.01	Client Fees General Client Fees	Bach (Group)	Hourly	2026	$ 20.75	$ 22.63	$ 1.88	Rate change based on cost calculation.
ISRS / CCS Program	210.455.4720-43560.57	State Aid Human Services Medicaid	MD	Quarter Hour	2026	$ 69.00	$ 69.00	$ -	MD provider is using contracted vendor rate.
ISRS / CCS Program	210.455.4720-43560.57	State Aid Human Services Medicaid	APNP	Quarter Hour	2026	$ 39.00	$ 42.00	$ 3.00	Rate change based on cost calculation.
ISRS / CCS Program	210.455.4720-43560.57	State Aid Human Services Medicaid	PhD	Quarter Hour	2026	$ 37.00	$ 38.00	$ 1.00	Rate change based on cost calculation.
ISRS / CCS Program	210.455.4720-43560.57	State Aid Human Services Medicaid	Masters	Quarter Hour	2026	$ 28.00	$ 31.00	$ 3.00	Rate change based on cost calculation.
ISRS / CCS Program	210.455.4720-43560.57	State Aid Human Services Medicaid	RN	Quarter Hour	2026	$ 28.00	$ 32.00	$ 4.00	Rate change based on cost calculation.
ISRS / CCS Program	210.455.4720-43560.57	State Aid Human Services Medicaid	Bach	Quarter Hour	2026	$ 25.00	$ 27.00	$ 2.00	Rate change based on cost calculation.
ISRS / CCS Program	210.455.4720-43560.57	State Aid Human Services Medicaid	Peer Specialist	Quarter Hour	2025	$ 20.00	$ 21.00	$ 1.00	Peer Specialist rate new in 2025.
ISRS / CCS Program	210.455.4720-43560.57	State Aid Human Services Medicaid	MD (Group)	Quarter Hour	2026	$ 17.25	$ 17.25	$ -	MD provider is using contracted vendor rate.
ISRS / CCS Program	210.455.4720-43560.57	State Aid Human Services Medicaid	APNP (Group)	Quarter Hour	2026	$ 9.75	$ 10.50	$ 0.75	Rate change based on cost calculation.
ISRS / CCS Program	210.455.4720-43560.57	State Aid Human Services Medicaid	PhD (Group)	Quarter Hour	2026	$ 9.25	$ 9.50	$ 0.25	Rate change based on cost calculation.
ISRS / CCS Program	210.455.4720-43560.57	State Aid Human Services Medicaid	Masters (Group)	Quarter Hour	2026	$ 7.00	$ 7.75	$ 0.75	Rate change based on cost calculation.
ISRS / CCS Program	210.455.4720-43560.57	State Aid Human Services Medicaid	RN (Group)	Quarter Hour	2026	$ 7.00	$ 8.00	$ 1.00	Rate change based on cost calculation.
ISRS / CCS Program	210.455.4720-43560.57	State Aid Human Services Medicaid	Bach (Group)	Quarter Hour	2026	$ 6.25	$ 6.75	$ 0.50	Rate change based on cost calculation.
ISRS / CCS Program	210.455.4720-43560.57	State Aid Human Services Medicaid	Peer Specialist (Group)	Quarter Hour	2025	$ 5.00	$ 5.25	$ 0.25	Peer Specialist rate new in 2025.
ISRS / CSP	210.455-4750-46591.01	Client Fees General Client Fees	MD	Hourly	2026	$ 275.00	$ 275.00	$ -	MD provider is using contracted vendor rate.
ISRS / CSP	210.455-4750-46591.01	Client Fees General Client Fees	APNP	Hourly	2026	$ 186.00	$ 202.00	$ 16.00	Rate change based on cost calculation.
ISRS / CSP	210.455-4750-46591.01	Client Fees General Client Fees	PhD	Hourly	-	$ -	$ -	$ -	Rate change based on cost calculation.
ISRS / CSP	210.455-4750-46591.01	Client Fees General Client Fees	Masters	Hourly	2026	$ 132.00	$ 159.00	$ 27.00	Rate change based on cost calculation.

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ISRS / CSP	210.455-4750-46591.01	Client Fees General Client Fees	RN	Hourly	2026	$ 145.00	$ 163.00	$ 18.00	Rate change based on cost calculation.
ISRS / CSP	210.455-4750-46591.01	Client Fees General Client Fees	Bach	Hourly	2026	$ 125.00	$ 140.00	$ 15.00	Rate change based on cost calculation.
ISRS / MVHS	220.220.1000-46591.10	Client Fees Client Cost Share	One Rate	Daily	2026	$ 82.00	$ 70.00	$ (12.00)	
JSS / Youth Justice	210.510.1000-46591.09	Client Fees Monitoring Fees Taxable	Daily Remote Breath Alcohol Monitoring	Daily	2026	$ 11.00	$ 11.00	$ -	2027 cost calculation supports maintaining the current rate.
JSS / Youth Justice	210.510.1000-46591.09	Client Fees Monitoring Fees Taxable	Daily GPS Monitoring - Juvenile	Daily	2026	$ 11.00	$ 11.00	$ -	2027 cost calculation supports maintaining the current rate.
JSS / IDP Program	210.500.5020-46591.14	Client Fees Monitoring Fees Taxable	OWI Assess / DSP	Each	2023	$ 250.00	$ 275.00	$ 25.00	
JSS / IDP Program	210.500.5020-46591.13	Client Fees Alt Care	Remote Alt Education Course	Each	2025	$ 300.00	Up to $325.00	$ 25.00	$300 per course and $25 for printed course materials (optional)
JSS / IDP Program	210.500.5020-46591.13	Client Fees Alt Care	Remote Alt Education Course #2	Each	2026	$ 448.00	$ -	$ (448.00)	New IDP course (originally thought to be provided in 2026) no longer happening.
JSS / Pretrial	210.500.5050-46140.05	Court Fees & Costs Deferred Prosecution Revenue	Pre-Charge Diversion	Monthly	2026	$ 30.00	$ 38.00	$ 8.00	Rate adjusted based on updated program costs and historical caseload.
JSS / Pretrial	210.500.5050-46140.05	Court Fees & Costs Deferred Prosecution Revenue	Post-Charge Diversion	Monthly	2026	$ 30.00	$ 38.00	$ 8.00	Rate adjusted based on updated program costs and historical caseload.
JSS / Monitoring	210.500.5080-46591.09	Client Fees Monitoring Fees Taxable	Daily Remote Breath Alcohol Monitoring	Daily	2026	$ 11.00	$ 11.00	$ -	2027 cost calculation supports maintaining the current rate.
JSS / Monitoring	210.500.5080-46591.09	Client Fees Monitoring Fees Taxable	Daily GPS Monitoring - Adult	Daily	2026	$ 11.00	$ 11.00	$ -	2027 cost calculation supports maintaining the current rate.
JSS / Monitoring	210.500.5080-46591.09	Client Fees Monitoring Fees Taxable	Lost Equipment	Each	2015	Actual Cost of Equipment + Sales Tax	Actual Cost of Equipment + Sales Tax	N/A	
JSS / Monitoring	210.500.5080-46591.08	Client Fees Monitoring Fees Nontaxable	Drug/Alcohol Testing	Monthly	2026	$ 123.00	$ 149.00	$ 26.00	Rate increased based on updated 2027 program costs and revised staff time allocations reflecting actual time spent supporting drug/alcohol testing.
JSS / Monitoring	210.500.5080-46591.08	Client Fees Monitoring Fees Nontaxable	Drug/Alcohol Testing - Confirmation Test	Each	2018	$ 40.00	$ 40.00	$ -	
JSS / Monitoring	210.500.5080-46591.08	Client Fees Monitoring Fees Nontaxable	Drug Court Fees	Each	2024	$ 500.00	$ 500.00	$ -	
JSS / Monitoring	210.500.5080-46591.08	Client Fees Monitoring Fees Nontaxable	Drug Court & OWI Treatment Court Credit - Community Services	Hourly	2024	$ 20.00	$ 20.00	$ -	Hourly up to 25 hours ($500)
JSS / Monitoring	210.500.5080-46591.08	Client Fees Monitoring Fees Nontaxable	OWI Treatment Court Fee	Each	2020	$ 500.00	$ 500.00	$ -	
ADRC / Nutrition	255.655.5470-48500.01	Donations and Contributions - Gen Donations & Contributions	Eligible Congregate Meal (suggested donation)	Per Meal	2026	$ 5.00	$ 5.00	$ -	
ADRC / Nutrition	255.655.5470-48500.01	Donations and Contributions - Gen Donations & Contributions	Ineligible Congregate Meal	Per Meal	2023	$ 11.75	$ 15.00	$ 3.25	Rate change based on cost calculation.
ADRC / Nutrition	255.655.5440-48500.01	Donations and Contributions - Gen Donations & Contributions	Eligible Home-delivered Meal (suggested donation)	Per Meal	2026	$ 5.50	$ 5.50	$ -	
ADRC / Nutrition	255.655.5440-51190.01	Donations and Contributions - Gen Donations & Contributions	Contracted (MCO/IRIS) Home-delivered Meal	Per Meal	2023	$ 11.75	$ 15.00	$ 3.25	Rate change based on cost calculation.
ADRC / Transportation	255.660.1000-69000.05	Contra Expenses - Transportation Exp	MiniBus Copay - Zone 1A	Per One-Way Trip	2025	$ 4.50	$ 4.50	$ -	
ADRC / Transportation	255.660.1000-69000.05	Contra Expenses - Transportation Exp	MiniBus Copay - Zone 1B	Per One-Way Trip	2025	$ 5.00	$ 5.00	$ -	
ADRC / Transportation	255.660.1000-69000.05	Contra Expenses - Transportation Exp	MiniBus Copay - Zone 2	Per One-Way Trip	2025	$ 5.50	$ 5.50	$ -	
ADRC / Transportation	255.660.1000-48500.01	Donations and Contributions - Gen Donations & Contributions	Volunteer Driver Copay	Per 25 Miles Traveled	2019	$ 5.00	$ 8.00	$ 3.00	
ADRC / Transportation	255.660.1000-48500.01	Donations and Contributions - Gen Donations & Contributions	Meal Site (nutrition) Transportation	Per One-Way Trip	2025	$ 1.00	$ 1.00	$ -	
ADRC / 3D	255.665.5620-48500.01	Donations and Contributions - Gen Donations & Contributions	Evidence-based Program Participation Fee (suggested donation)	Per session	2019	$ 10.00	$ 20.00	$ 10.00	
ADRC / APS	255.670.1000-46591.01	Client Fees General Client Fees	Guardianship Fee	Per Case	2020	$ 1,000.00	$ 1,500.00	$ 500.00	

2027 Administrator Recommended Budget

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**100 - County Board**						
Division	**1000 - Administration**						
Personnel Services							
60001.01	Earnings General Earnings	296,257.50	299,975.00	301,200.00	301,200.00	301,200.00	301,200.00
60005.01	Fringes FICA	18,367.97	18,598.45	18,674.00	18,674.00	18,674.00	18,674.00
60005.02	Fringes Medicare	4,295.81	4,349.64	4,367.00	4,367.00	4,367.00	4,367.00
	Personnel Services Totals	$318,921.28	$322,923.09	$324,241.00	$324,241.00	$324,241.00	$324,241.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	854.10	261.80	200.00	200.00	200.00	200.00
60101.12	Operating Supplies Food	137.92	.00	.00	.00	.00	.00
60210.03	Clerical & Administrative Services Outside Printing	190.00	.00	.00	715.00	200.00	200.00
60705.00	Advertising and Promotions No Sub Account	1,000.00	.00	.00	.00	.00	.00
60720.00	Conventions & Conferences No Sub Account	3,716.22	6,685.53	7,000.00	4,750.00	7,000.00	7,000.00
60730.00	Dupl/Printing (internal) No Sub Account	248.15	298.97	500.00	400.00	400.00	400.00
60740.00	Employee Training No Sub Account	.00	15.00	1,000.00	.00	.00	.00
60772.00	Professional Dues No Sub Account	17,974.85	18,127.79	19,000.00	18,000.00	19,000.00	19,000.00
60775.00	Per Diem No Sub Account	350.00	225.00	.00	300.00	300.00	300.00
60785.03	Phone Internal VoIP Telephone	204.00	108.00	108.00	108.00	.00	.00
60785.05	Phone Smart Phone BYOD	50.00	200.00	300.00	300.00	300.00	300.00
60787.00	Postage No Sub Account	166.03	62.48	100.00	75.00	100.00	100.00
60796.00	Public Notice No Sub Account	3,224.63	4,458.08	4,500.00	3,500.00	4,500.00	4,500.00
61100.02	Other Travel Expenses Air Travel	.00	666.17	.00	.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	1,678.97	4,917.33	4,000.00	3,500.00	4,000.00	5,000.00
61102.01	Meals Meal Expense-Employee	.00	310.08	150.00	.00	150.00	150.00
61103.01	Mileage Mileage Reimbursement-Employee	2,458.90	3,987.34	3,000.00	2,500.00	4,000.00	4,000.00
61104.00	Parking and Cab Expense No Sub Account	18.00	54.00	100.00	100.00	100.00	.00
63610.00	Arts/Culture Projects No Sub Account	.00	2,200.00	.00	4,306.00	.00	.00
66540.00	Special Projects No Sub Account	77,038.35	3,104.59	5,000.00	1,000.00	5,000.00	5,000.00
	Operating Expenses Totals	$109,310.12	$45,682.16	$44,958.00	$39,754.00	$45,250.00	$46,150.00
	Division **1000 - Administration** Totals	($428,231.40)	($368,605.25)	($369,199.00)	($363,995.00)	($369,491.00)	($370,391.00)
	Department **100 - County Board** Totals	($428,231.40)	($368,605.25)	($369,199.00)	($363,995.00)	($369,491.00)	($370,391.00)

2027 Administrator Recommended Budget

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**105 - Clerk of Courts**						
Division	**1000 - Administration**						
Revenues							
43690.01	Other State Payments Other State Payments	544,920.11	727,321.00	720,000.00	736,764.00	735,000.00	735,000.00
45100.00	Other Penalties & Ordinance Violations No Sub Account	98,877.38	89,129.86	115,000.00	100,000.00	105,000.00	105,000.00
45110.00	County Share of State Fines & Forfeitures No Sub Account	45,733.28	58,603.18	55,000.00	55,000.00	56,650.00	56,650.00
46140.01	Court Fees & Costs General Court Fees & Costs	234,450.06	239,714.83	300,000.00	240,000.00	250,000.00	250,000.00
46140.03	Court Fees & Costs Custody Assessment Fees	7,569.21	5,364.38	25,000.00	6,000.00	25,000.00	25,000.00
46140.09	Court Fees & Costs Reimb of Legal Fees	4,033.26	1,728.80	3,000.00	1,000.00	2,000.00	2,000.00
	Revenues Totals	$935,583.30	$1,121,862.05	$1,218,000.00	$1,138,764.00	$1,173,650.00	$1,173,650.00
Personnel Services							
60001.01	Earnings General Earnings	1,210,520.71	1,269,442.86	1,299,324.00	1,300,423.00	1,427,237.00	1,427,237.00
60005.01	Fringes FICA	72,042.06	75,131.71	80,558.00	76,543.00	88,489.00	88,489.00
60005.02	Fringes Medicare	16,848.53	17,571.11	18,840.00	17,901.00	20,695.00	20,695.00
60005.03	Fringes Retirement	82,649.84	87,794.82	89,112.00	92,723.00	99,788.00	99,788.00
60005.04	Fringes Health Insurance	312,708.00	348,535.00	364,376.00	338,193.00	461,657.00	461,657.00
60005.05	Fringes Dental Insurance	18,303.87	19,292.13	19,590.00	18,810.00	19,749.00	19,749.00
60005.06	Fringes Life Insurance	2,254.31	2,407.07	2,452.00	2,425.00	2,542.00	2,542.00
	Personnel Services Totals	$1,715,327.32	$1,820,174.70	$1,874,252.00	$1,847,018.00	$2,120,157.00	$2,120,157.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	14,359.35	9,663.75	12,000.00	10,000.00	10,000.00	10,000.00
60101.04	Operating Supplies Books & Periodicals	899.77	721.20	1,500.00	1,000.00	1,000.00	1,000.00
60120.10	Minor Equipment & Tools Office Equipment	.00	32,893.48	6,000.00	6,000.00	2,000.00	2,000.00
60135.01	Subscription GASB 96 Principal	6,612.43	7,262.05	.00	.00	.00	.00
60200.06	General Professional Services Interpreter	20,716.50	20,245.65	17,000.00	20,000.00	20,000.00	20,000.00
60210.03	Clerical & Administrative Services Outside Printing	14,152.95	18,540.58	16,000.00	16,000.00	16,000.00	16,000.00
60210.04	Clerical & Administrative Services Stenographer	6,777.00	5,355.25	7,000.00	5,000.00	6,000.00	6,000.00
60220.00	Consulting Services No Sub Account	11,314.50	.00	.00	.00	.00	.00
60270.01	Legal & Law Enforcement Services Other Legal & Law Enforce Svcs	22,257.50	16,142.61	25,000.00	30,000.00	10,000.00	10,000.00
60270.02	Legal & Law Enforcement Services Alternate Commissioner	9,032.00	7,096.00	10,000.00	8,000.00	10,000.00	10,000.00
60270.07	Legal & Law Enforcement Services Guardian Ad Litem CAT	.00	3,159.19	500.00	3,000.00	3,000.00	3,000.00
60270.08	Legal & Law Enforcement Services Guardian Ad Litem	9,367.15	12,185.01	9,000.00	9,000.00	9,000.00	9,000.00
60270.11	Legal & Law Enforcement Services Jurors	35,344.81	18,703.70	35,000.00	20,000.00	20,000.00	20,000.00
60270.12	Legal & Law Enforcement Services Witnesses	8,863.88	18,672.02	5,000.00	25,000.00	25,000.00	25,000.00
60270.19	Legal & Law Enforcement Services Witness Fee Chapter 55	101,408.40	88,376.28	110,000.00	88,000.00	110,000.00	110,000.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**105 - Clerk of Courts**						
Division	**1000 - Administration**						
Operating Expenses							
60270.20	Legal & Law Enforcement Services Guardian Ad Litem - Juvenile	223,398.67	245,906.60	250,000.00	250,000.00	250,000.00	250,000.00
60270.21	Legal & Law Enforcement Services Guardian Ad Litem - Adult	119,993.18	106,570.76	110,000.00	110,000.00	110,000.00	110,000.00
60270.22	Legal & Law Enforcement Services Juvenile Parental Representation	51,220.00	43,475.00	55,000.00	50,000.00	50,000.00	50,000.00
60270.23	Legal & Law Enforcement Services Criminal Court Appointed	45,014.50	70,770.91	85,000.00	70,000.00	70,000.00	70,000.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	(23.70)	(484.44)	.00	.00	.00	.00
60730.00	Dupl/Printing (internal) No Sub Account	1,676.20	2,220.35	2,000.00	2,000.00	2,000.00	2,000.00
60740.00	Employee Training No Sub Account	751.56	220.00	1,000.00	1,000.00	1,000.00	1,000.00
60771.00	Online Services & Subscriptions No Sub Account	2,174.06	1,431.79	9,000.00	10,050.00	10,400.00	10,400.00
60772.00	Professional Dues No Sub Account	530.00	660.00	500.00	660.00	660.00	660.00
60785.03	Phone Internal VoIP Telephone	7,044.00	8,088.00	8,088.00	8,000.00	7,980.00	7,980.00
60787.00	Postage No Sub Account	27,889.96	28,981.46	22,000.00	22,000.00	22,000.00	22,000.00
61100.01	Other Travel Expenses Other Travel Expenses	1,198.65	2,011.18	2,500.00	1,500.00	2,500.00	2,500.00
61101.01	Hotel Hotel Expense-Employee	784.00	784.00	.00	.00	.00	.00
61102.01	Meals Meal Expense-Employee	96.00	144.00	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	108.57	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	30.40	.00	.00	.00	.00	.00
68300.04	Interest Expense GASB 96 SBITA Interest	565.65	274.91	.00	.00	.00	.00
71000.19	Internal Chargebacks Mediation CAT Internal	.00	3,000.00	25,000.00	6,000.00	25,000.00	25,000.00
71000.51	Internal Chargebacks Child Support Internal	(15,023.05)	(14,910.39)	(16,000.00)	(15,000.00)	(15,000.00)	(15,000.00)
71000.54	Internal Chargebacks IV E CHIPS/TPR	(66,945.84)	(66,370.80)	(80,000.00)	(70,000.00)	(70,000.00)	(70,000.00)
	Operating Expenses Totals	$661,480.48	$691,898.67	$728,088.00	$687,210.00	$708,540.00	$708,540.00
	Division **1000 - Administration** Totals	($1,441,224.50)	($1,390,211.32)	($1,384,340.00)	($1,395,464.00)	($1,655,047.00)	($1,655,047.00)
	Department **105 - Clerk of Courts** Totals	($1,441,224.50)	($1,390,211.32)	($1,384,340.00)	($1,395,464.00)	($1,655,047.00)	($1,655,047.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**107 - Family Court Commissioner**						
Division	**1000 - Administration**						
Revenues							
46140.01	Court Fees & Costs General Court Fees & Costs	13,015.00	11,985.00	10,000.00	13,400.00	12,000.00	12,000.00
48900.01	Miscellaneous Revenue General Misc Revenues	606.00	686.00	600.00	1,000.00	850.00	850.00
	Revenues Totals	$13,621.00	$12,671.00	$10,600.00	$14,400.00	$12,850.00	$12,850.00
Personnel Services							
60001.01	Earnings General Earnings	164,186.07	174,026.20	177,448.00	179,207.00	189,333.00	235,770.00
60005.01	Fringes FICA	9,984.43	10,020.97	11,002.00	10,140.00	11,739.00	14,618.00
60005.02	Fringes Medicare	2,335.08	2,343.62	2,573.00	2,372.00	2,745.00	3,419.00
60005.03	Fringes Retirement	11,331.22	12,108.33	12,333.00	12,903.00	13,632.00	16,999.00
60005.04	Fringes Health Insurance	28,248.00	28,248.00	29,096.00	29,661.00	38,562.00	65,951.00
60005.05	Fringes Dental Insurance	622.83	1,460.16	1,461.00	1,461.00	1,461.00	2,519.00
60005.06	Fringes Life Insurance	278.28	292.64	293.00	296.00	297.00	417.00
	Personnel Services Totals	$216,985.91	$228,499.92	$234,206.00	$236,040.00	$257,769.00	$339,693.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	1,567.24	1,822.33	1,500.00	1,600.00	1,600.00	1,600.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	373.18	.00	.00	.00	.00	.00
60120.10	Minor Equipment & Tools Office Equipment	.00	.00	.00	659.00	.00	.00
60210.03	Clerical & Administrative Services Outside Printing	90.42	.00	500.00	.00	.00	.00
60270.02	Legal & Law Enforcement Services Alternate Commissioner	2,400.00	2,560.00	3,000.00	2,400.00	2,400.00	2,400.00
60270.17	Legal & Law Enforcement Services Families First Program	2,251.10	.00	2,500.00	3,000.00	2,500.00	2,500.00
60720.00	Conventions & Conferences No Sub Account	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
60740.00	Employee Training No Sub Account	.00	.00	250.00	.00	.00	.00
60772.00	Professional Dues No Sub Account	787.00	913.00	1,100.00	860.00	950.00	950.00
60785.03	Phone Internal VoIP Telephone	600.00	684.00	684.00	684.00	468.00	468.00
60787.00	Postage No Sub Account	1,051.32	1,031.56	1,000.00	1,100.00	1,100.00	1,100.00
61100.02	Other Travel Expenses Air Travel	.00	.00	750.00	.00	750.00	750.00
61101.01	Hotel Hotel Expense-Employee	206.00	276.38	1,200.00	1,000.00	1,200.00	1,200.00
61102.01	Meals Meal Expense-Employee	.00	.00	300.00	.00	300.00	300.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	800.00	.00	800.00	800.00
66000.00	Other Miscellaneous Expenses No Sub Account	.00	23.00	.00	.00	.00	.00
69010.00	ETR No Sub Account	(89,349.65)	(92,064.94)	(93,000.00)	(90,000.00)	(93,000.00)	(93,000.00)
	Operating Expenses Totals	($80,023.39)	($84,754.67)	($78,416.00)	($77,697.00)	($79,932.00)	($79,932.00)
	Division **1000 - Administration** Totals	($123,341.52)	($131,074.25)	($145,190.00)	($143,943.00)	($164,987.00)	($246,911.00)
	Department **107 - Family Court Commissioner** Totals	($123,341.52)	($131,074.25)	($145,190.00)	($143,943.00)	($164,987.00)	($246,911.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**110 - Corp Counsel**						
Division	**1000 - Administration**						
Revenues							
48900.01	Miscellaneous Revenue General Misc Revenues	246.50	.00	.00	.00	.00	.00
48904.00	Trip Fees No Sub Account	51.50	.00	.00	.00	.00	.00
49300.03	Other Financing Sources GASB 96 SBITA Proceeds	26,861.60	.00	.00	.00	.00	.00
	Revenues Totals	$27,159.60	$0.00	$0.00	$0.00	$0.00	$0.00
Personnel Services							
60001.01	Earnings General Earnings	531,926.94	559,958.25	569,085.00	572,429.00	604,532.00	604,532.00
60005.01	Fringes FICA	31,739.77	33,411.31	35,283.00	34,871.00	37,481.00	37,481.00
60005.02	Fringes Medicare	7,423.03	7,813.92	8,252.00	8,156.00	8,766.00	8,766.00
60005.03	Fringes Retirement	36,710.12	38,960.62	39,551.00	41,215.00	43,526.00	43,526.00
60005.04	Fringes Health Insurance	100,320.00	100,320.00	103,330.00	105,336.00	136,945.00	136,945.00
60005.05	Fringes Dental Insurance	5,690.88	5,690.88	5,691.00	5,691.00	5,693.00	5,693.00
60005.06	Fringes Life Insurance	603.54	615.84	614.00	618.00	619.00	619.00
	Personnel Services Totals	$714,414.28	$746,770.82	$761,806.00	$768,316.00	$837,562.00	$837,562.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	76.30	85.00	300.00	700.00	300.00	300.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	.00	.00	200.00	.00	200.00	200.00
60101.04	Operating Supplies Books & Periodicals	87.50	105.61	300.00	200.00	200.00	200.00
60120.10	Minor Equipment & Tools Office Equipment	.00	83.59	300.00	50.00	2,000.00	.00
60135.01	Subscription GASB 96 Principal	9,359.62	13,366.48	.00	.00	.00	.00
60270.12	Legal & Law Enforcement Services Witnesses	.00	.00	500.00	500.00	500.00	500.00
60270.16	Legal & Law Enforcement Services Outside Counsel	1,548.00	700.00	10,000.00	2,000.00	5,000.00	5,000.00
60270.18	Legal & Law Enforcement Services Legal Costs - Human Services	255.33	554.90	3,000.00	2,000.00	2,000.00	2,000.00
60602.04	IT Maintenance Computer Software Maintenance	2,310.74	933.05	21,028.00	16,096.00	22,480.00	22,480.00
60730.00	Dupl/Printing (internal) No Sub Account	202.15	278.71	300.00	300.00	300.00	300.00
60740.00	Employee Training No Sub Account	180.00	.00	1,600.00	1,600.00	1,600.00	1,600.00
60772.00	Professional Dues No Sub Account	3,324.00	3,798.00	3,500.00	3,500.00	4,000.00	4,000.00
60785.03	Phone Internal VoIP Telephone	696.00	792.00	696.00	792.00	792.00	792.00
60785.04	Phone Cell Phone	.00	300.00	.00	.00	.00	.00
60785.05	Phone Smart Phone BYOD	.00	.00	300.00	300.00	300.00	300.00
60787.00	Postage No Sub Account	75.32	75.68	150.00	150.00	150.00	150.00
61101.01	Hotel Hotel Expense-Employee	356.91	887.00	800.00	800.00	800.00	800.00
61102.01	Meals Meal Expense-Employee	338.00	216.00	350.00	350.00	350.00	350.00
61103.01	Mileage Mileage Reimbursement-Employee	539.38	404.37	500.00	500.00	500.00	500.00
61104.00	Parking and Cab Expense No Sub Account	.00	18.00	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	2,196.86	226.16	.00	.00	.00	.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **110 - Corp Counsel**							
Division **1000 - Administration**							
Operating Expenses							
68300.04	Interest Expense GASB 96 SBITA Interest	560.24	719.84	.00	.00	.00	.00
69010.00	ETR No Sub Account	(61,922.00)	(70,399.18)	(73,000.00)	(73,000.00)	(76,000.00)	(76,000.00)
71000.17	Internal Chargebacks Legal Internal	(62,584.28)	(63,488.15)	(75,000.00)	(73,341.00)	(60,000.00)	(60,000.00)
	Operating Expenses Totals	($102,399.93)	($110,342.94)	($104,176.00)	($116,503.00)	($94,528.00)	($96,528.00)
Capital Outlay							
80191.00	GASB 96 SBITA No Sub Account	26,861.60	.00	.00	.00	.00	.00
	Capital Outlay Totals	$26,861.60	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **1000 - Administration** Totals	($611,716.35)	($636,427.88)	($657,630.00)	($651,813.00)	($743,034.00)	($741,034.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**110 - Corp Counsel**						
Division	**1030 - Mediation**						
Revenues							
46140.02	Court Fees & Costs Adoption Fees	1,400.00	1,050.00	700.00	700.00	700.00	.00
46140.03	Court Fees & Costs Custody Assessment Fees	.00	.00	.00	.00	.00	10,000.00
46140.06	Court Fees & Costs Divorce Fees	8,072.25	7,610.00	8,000.00	8,000.00	8,000.00	8,000.00
46140.07	Court Fees & Costs Mediation-Marriage License Fees	12,640.00	13,020.00	13,500.00	13,500.00	13,500.00	13,500.00
46140.08	Court Fees & Costs Mediation-Cler Cts Fees	6,400.00	4,100.00	5,000.00	5,000.00	5,000.00	5,000.00
46140.10	Court Fees & Costs Parenting Plan Evaluation	.00	3,000.00	25,000.00	12,500.00	25,000.00	.00
	Revenues Totals	$28,512.25	$28,780.00	$52,200.00	$39,700.00	$52,200.00	$36,500.00
Personnel Services							
60001.01	Earnings General Earnings	268,817.78	276,228.81	299,586.00	280,522.00	329,205.00	.00
60005.01	Fringes FICA	15,889.86	15,697.87	18,574.00	17,400.00	20,411.00	.00
60005.02	Fringes Medicare	3,716.17	3,671.28	4,344.00	4,000.00	4,773.00	.00
60005.03	Fringes Retirement	18,552.21	19,218.94	20,821.00	20,900.00	23,703.00	.00
60005.04	Fringes Health Insurance	60,192.00	80,256.00	82,664.00	82,664.00	109,556.00	.00
60005.05	Fringes Dental Insurance	3,173.04	4,230.72	4,231.00	4,231.00	4,232.00	.00
60005.06	Fringes Life Insurance	569.16	602.32	602.00	602.00	608.00	.00
	Personnel Services Totals	$370,910.22	$399,905.94	$430,822.00	$410,319.00	$492,488.00	$0.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	600.88	349.18	600.00	600.00	600.00	.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	143.20	314.75	500.00	400.00	400.00	.00
60120.10	Minor Equipment & Tools Office Equipment	209.87	.00	.00	.00	.00	.00
60200.01	General Professional Services Other General Prof Services	1,500.00	1,800.00	1,800.00	1,800.00	1,800.00	10,000.00
60200.06	General Professional Services Interpreter	3.60	.00	600.00	300.00	600.00	.00
60210.03	Clerical & Administrative Services Outside Printing	.00	.00	100.00	.00	100.00	.00
60300.01	Client Care Services Other Client Care Services	115.25	246.21	500.00	500.00	500.00	.00
60400.01	Contracted Services Other Contracted Services	.00	.00	.00	.00	.00	100,000.00
60730.00	Dupl/Printing (internal) No Sub Account	783.90	1,663.68	1,500.00	1,500.00	1,500.00	.00
60740.00	Employee Training No Sub Account	1,349.24	3,805.16	2,500.00	1,000.00	2,000.00	.00
60771.00	Online Services & Subscriptions No Sub Account	319.80	161.65	350.00	350.00	350.00	.00
60772.00	Professional Dues No Sub Account	1,324.45	1,369.15	1,700.00	1,300.00	1,300.00	.00
60785.03	Phone Internal VoIP Telephone	552.00	648.00	684.00	648.00	648.00	144.00
60785.04	Phone Cell Phone	992.44	764.72	.00	.00	.00	.00
60787.00	Postage No Sub Account	1,000.90	865.37	1,000.00	1,000.00	1,000.00	.00
61100.02	Other Travel Expenses Air Travel	.00	.00	1,000.00	.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	354.04	880.39	1,950.00	1,000.00	1,000.00	.00
61102.01	Meals Meal Expense-Employee	144.00	194.00	350.00	250.00	250.00	.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**110 - Corp Counsel**						
Division	**1030 - Mediation**						
Operating Expenses							
61103.01	Mileage Mileage Reimbursement-Employee	373.86	531.27	1,000.00	500.00	500.00	.00
61104.00	Parking and Cab Expense No Sub Account	.00	60.00	100.00	50.00	75.00	.00
61105.01	Rental Car Rental Car Expense	.00	.00	200.00	100.00	200.00	.00
61105.02	Rental Car Rental Car Fuel Expense	.00	.00	100.00	50.00	100.00	.00
	Operating Expenses Totals	$9,767.43	$13,653.53	$16,534.00	$11,348.00	$12,923.00	$110,144.00
	Division **1030 - Mediation** Totals	($352,165.40)	($384,779.47)	($395,156.00)	($381,967.00)	($453,211.00)	($73,644.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**110 - Corp Counsel**						
Division	**1060 - Child Support**						
Revenues							
43560.66	State Aid Human Services Child Support GPR	224,948.79	225,429.71	219,913.00	219,913.00	214,080.00	214,080.00
43560.67	State Aid Human Services Child Support Admin Expenditures	795,107.41	845,307.08	854,387.00	854,387.00	937,140.00	937,140.00
43560.68	State Aid Human Services Child Support Med Support	1,741.41	1,501.26	3,000.00	1,500.00	1,500.00	1,500.00
43560.69	State Aid Human Services Child Support Performance	65,980.13	68,416.60	64,503.00	64,503.00	64,972.00	64,972.00
46600.02	General Human Services Revenue Child Support Genetic Testing	2,365.84	4,414.00	4,000.00	4,000.00	4,000.00	4,000.00
46600.03	General Human Services Revenue Child Support Non IV D Fees	700.00	840.00	1,000.00	1,000.00	1,000.00	1,000.00
46600.04	General Human Services Revenue Child Support Service of Process	9,451.73	8,967.27	10,000.00	10,000.00	10,000.00	10,000.00
46600.05	General Human Services Revenue Child Vital Records Fee	220.00	160.00	250.00	250.00	250.00	250.00
	Revenues Totals	$1,100,515.31	$1,155,035.92	$1,157,053.00	$1,155,553.00	$1,232,942.00	$1,232,942.00
Personnel Services							
60001.01	Earnings General Earnings	652,798.38	697,948.50	712,257.00	720,119.00	754,603.00	754,603.00
60005.01	Fringes FICA	38,932.43	41,679.51	44,160.00	43,813.00	46,785.00	46,785.00
60005.02	Fringes Medicare	9,105.16	9,747.64	10,328.00	10,246.00	10,942.00	10,942.00
60005.03	Fringes Retirement	44,850.16	48,498.16	49,502.00	51,848.00	54,331.00	54,331.00
60005.04	Fringes Health Insurance	184,382.00	173,833.00	178,382.00	194,316.00	252,631.00	252,631.00
60005.05	Fringes Dental Insurance	10,802.22	10,682.49	10,727.00	10,728.00	10,731.00	10,731.00
60005.06	Fringes Life Insurance	701.34	869.56	871.00	888.00	896.00	896.00
	Personnel Services Totals	$941,571.69	$983,258.86	$1,006,227.00	$1,031,958.00	$1,130,919.00	$1,130,919.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	1,362.14	1,246.85	1,500.00	1,500.00	1,500.00	1,500.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	891.73	17,070.11	1,400.00	1,400.00	.00	.00
60135.01	Subscription GASB 96 Principal	3,130.11	3,268.77	.00	.00	.00	.00
60200.04	General Professional Services Call Center	54,005.35	62,100.00	62,100.00	62,100.00	62,100.00	62,100.00
60210.03	Clerical & Administrative Services Outside Printing	2,423.30	1,783.84	2,500.00	2,500.00	2,500.00	2,500.00
60260.01	Medical Services Other Medical Services	3,835.00	6,745.50	7,000.00	6,000.00	6,000.00	6,000.00
60270.03	Legal & Law Enforcement Services Background Checks	1,526.00	.00	.00	.00	.00	.00
60270.13	Legal & Law Enforcement Services Paper Service	16,060.25	16,056.14	18,000.00	18,000.00	18,000.00	18,000.00
60602.04	IT Maintenance Computer Software Maintenance	455.39	420.36	420.00	420.00	420.00	420.00
60730.00	Dupl/Printing (internal) No Sub Account	4,126.85	5,748.02	5,000.00	5,000.00	5,000.00	5,000.00
60740.00	Employee Training No Sub Account	1,245.00	1,100.00	1,800.00	1,500.00	1,500.00	1,500.00
60745.00	Fees No Sub Account	448.16	668.80	1,000.00	800.00	800.00	800.00
60761.00	Software Licenses No Sub Account	792.00	.00	5,136.00	5,500.00	5,533.00	5,533.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**110 - Corp Counsel**						
Division	**1060 - Child Support**						
Operating Expenses							
60785.03	Phone Internal VoIP Telephone	2,304.00	2,088.00	2,088.00	2,088.00	2,088.00	2,088.00
60785.05	Phone Smart Phone BYOD	425.00	550.00	600.00	600.00	600.00	600.00
60787.00	Postage No Sub Account	10,013.70	10,695.23	11,000.00	11,000.00	11,000.00	11,000.00
61100.01	Other Travel Expenses Other Travel Expenses	.00	21.00	.00	.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	1,179.00	1,322.00	1,500.00	1,500.00	1,500.00	1,500.00
61102.01	Meals Meal Expense-Employee	272.00	473.00	800.00	600.00	600.00	600.00
61102.03	Meals Taxable Meals	.00	107.76	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	657.86	831.36	1,500.00	1,000.00	1,000.00	1,000.00
68300.04	Interest Expense GASB 96 SBITA Interest	757.53	618.87	.00	.00	.00	.00
71000.01	Internal Chargebacks Admin Services Internal	12,246.15	17,235.81	15,000.00	15,000.00	16,000.00	16,000.00
71000.04	Internal Chargebacks FCC Internal	89,349.65	92,064.94	93,000.00	90,000.00	93,000.00	93,000.00
71000.17	Internal Chargebacks Legal Internal	49,675.85	53,163.37	58,000.00	58,000.00	60,000.00	60,000.00
71000.50	Internal Chargebacks CLC Internal	15,023.05	14,910.39	16,000.00	15,000.00	15,000.00	15,000.00
	Operating Expenses Totals	$272,205.07	$310,290.12	$305,344.00	$299,508.00	$304,141.00	$304,141.00
	Division **1060 - Child Support** Totals	($113,261.45)	($138,513.06)	($154,518.00)	($175,913.00)	($202,118.00)	($202,118.00)
	Department **110 - Corp Counsel** Totals	($1,077,143.20)	($1,159,720.41)	($1,207,304.00)	($1,209,693.00)	($1,398,363.00)	($1,016,796.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**115 - District Attorney**						
Division	**1000 - Administration**						
Revenues							
46195.09	Other General Govt Charges Digital Media	84,502.09	114,903.56	80,000.00	45,000.00	45,000.00	45,000.00
46210.08	Law Enforcement Fees Restitution Surcharge	21,342.99	10,657.47	20,000.00	10,600.00	15,000.00	15,000.00
46210.09	Law Enforcement Fees Restitution Surcharge DA Cases	12,811.82	5,254.90	6,000.00	6,000.00	6,000.00	6,000.00
48900.01	Miscellaneous Revenue General Misc Revenues	5.00	.00	.00	.00	.00	.00
	Revenues Totals	$118,661.90	$130,815.93	$106,000.00	$61,600.00	$66,000.00	$66,000.00
Personnel Services							
60001.01	Earnings General Earnings	513,402.20	547,466.66	581,946.00	578,358.00	615,934.00	615,934.00
60005.01	Fringes FICA	30,300.92	32,363.00	36,081.00	34,898.00	38,188.00	38,188.00
60005.02	Fringes Medicare	7,086.47	7,568.75	8,438.00	8,161.00	8,931.00	8,931.00
60005.03	Fringes Retirement	35,032.00	36,488.75	40,445.00	40,949.00	42,537.00	42,537.00
60005.04	Fringes Health Insurance	132,972.36	123,127.13	130,687.00	138,175.00	178,246.00	178,246.00
60005.05	Fringes Dental Insurance	8,700.21	9,590.14	9,775.00	10,133.00	10,031.00	10,031.00
60005.06	Fringes Life Insurance	1,049.86	1,092.18	1,074.00	1,110.00	1,106.00	1,106.00
	Personnel Services Totals	$728,544.02	$757,696.61	$808,446.00	$811,784.00	$894,973.00	$894,973.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	7,348.47	8,785.74	9,800.00	9,000.00	9,800.00	9,800.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	1,017.40	773.26	900.00	1,800.00	1,500.00	1,500.00
60101.04	Operating Supplies Books & Periodicals	501.45	.00	350.00	350.00	350.00	350.00
60120.10	Minor Equipment & Tools Office Equipment	1,619.91	24,656.81	.00	12,000.00	.00	.00
60200.01	General Professional Services Other General Prof Services	3,689.64	6,381.21	4,500.00	6,700.00	6,700.00	6,700.00
60200.06	General Professional Services Interpreter	70.20	150.00	.00	.00	.00	.00
60210.01	Clerical & Administrative Services Other Clerical & Admin Services	.00	.00	2,500.00	.00	7,500.00	.00
60210.03	Clerical & Administrative Services Outside Printing	220.57	88.15	500.00	500.00	.00	.00
60270.09	Legal & Law Enforcement Services Investigation	7,806.30	5,382.30	9,500.00	6,000.00	9,500.00	9,500.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	900.00	420.00	900.00	600.00	600.00	600.00
60730.00	Dupl/Printing (internal) No Sub Account	3,384.25	4,061.96	4,000.00	3,400.00	4,000.00	4,000.00
60740.00	Employee Training No Sub Account	2,490.10	2,635.63	3,000.00	2,500.00	3,000.00	3,000.00
60772.00	Professional Dues No Sub Account	6,154.00	6,962.60	7,500.00	6,700.00	7,000.00	7,000.00
60785.02	Phone Telephone (External)	239.79	253.64	240.00	240.00	.00	.00
60785.03	Phone Internal VoIP Telephone	2,544.00	2,880.00	2,800.00	2,880.00	2,880.00	2,880.00
60787.00	Postage No Sub Account	2,520.37	2,086.32	4,000.00	2,500.00	4,000.00	4,000.00
61100.01	Other Travel Expenses Other Travel Expenses	871.81	1,318.98	.00	.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	1,663.65	1,428.64	1,500.00	1,820.00	1,800.00	1,800.00
61101.02	Hotel Hotel Expense-Non Employee	1,161.00	730.10	500.00	.00	.00	.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**115 - District Attorney**						
Division	**1000 - Administration**						
Operating Expenses							
61102.01	Meals Meal Expense-Employee	.00	76.00	250.00	200.00	250.00	250.00
61103.01	Mileage Mileage Reimbursement-Employee	199.93	465.03	.00	350.00	350.00	350.00
66000.00	Other Miscellaneous Expenses No Sub Account	.00	.00	.00	.00	7,000.00	.00
	Operating Expenses Totals	$44,402.84	$69,536.37	$52,740.00	$57,540.00	$66,230.00	$51,730.00
	Division **1000 - Administration** Totals	($654,284.96)	($696,417.05)	($755,186.00)	($807,724.00)	($895,203.00)	($880,703.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**115 - District Attorney**						
Division	**1090 - Victim Witness**						
Revenues							
43560.01	State Aid Human Services General Human Services Grants	129,728.93	136,940.30	141,345.00	141,345.00	151,000.00	151,000.00
48900.01	Miscellaneous Revenue General Misc Revenues	.00	998.10	.00	.00	.00	.00
	Revenues Totals	$129,728.93	$137,938.40	$141,345.00	$141,345.00	$151,000.00	$151,000.00
Personnel Services							
60001.01	Earnings General Earnings	156,520.32	172,168.61	175,486.00	178,651.00	187,800.00	187,800.00
60005.01	Fringes FICA	8,970.59	9,826.57	10,880.00	10,610.00	11,644.00	11,644.00
60005.02	Fringes Medicare	2,098.02	2,298.17	2,545.00	2,481.00	2,723.00	2,723.00
60005.03	Fringes Retirement	10,802.26	11,979.14	12,196.00	12,862.00	13,522.00	13,522.00
60005.04	Fringes Health Insurance	46,305.64	46,305.87	47,695.00	48,624.00	63,212.00	63,212.00
60005.05	Fringes Dental Insurance	2,412.06	2,412.11	2,412.00	2,412.00	2,413.00	2,413.00
60005.06	Fringes Life Insurance	357.48	391.00	389.00	402.00	407.00	407.00
	Personnel Services Totals	$227,466.37	$245,381.47	$251,603.00	$256,042.00	$281,721.00	$281,721.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	400.00	400.00	400.00	400.00	400.00	400.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	300.00	300.00	300.00	300.00	300.00	300.00
60210.03	Clerical & Administrative Services Outside Printing	1,372.30	1,214.00	500.00	500.00	500.00	500.00
60270.04	Legal & Law Enforcement Services Child Advocacy Center	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
60730.00	Dupl/Printing (internal) No Sub Account	1,918.60	2,500.33	2,300.00	2,000.00	2,300.00	2,300.00
60740.00	Employee Training No Sub Account	150.00	186.00	350.00	200.00	350.00	350.00
60772.00	Professional Dues No Sub Account	100.00	100.00	100.00	200.00	200.00	200.00
60785.03	Phone Internal VoIP Telephone	336.00	396.00	396.00	396.00	396.00	396.00
60787.00	Postage No Sub Account	5,179.13	5,572.23	5,000.00	5,000.00	5,000.00	5,000.00
61101.01	Hotel Hotel Expense-Employee	.00	.00	400.00	416.00	500.00	500.00
61102.01	Meals Meal Expense-Employee	11.28	64.25	100.00	52.00	100.00	100.00
61103.01	Mileage Mileage Reimbursement-Employee	83.38	347.00	300.00	335.00	350.00	350.00
66000.00	Other Miscellaneous Expenses No Sub Account	.00	1,216.86	.00	.00	.00	.00
	Operating Expenses Totals	$29,850.69	$32,296.67	$30,146.00	$29,799.00	$30,396.00	$30,396.00
	Division **1090 - Victim Witness** Totals	($127,588.13)	($139,739.74)	($140,404.00)	($144,496.00)	($161,117.00)	($161,117.00)
	Department **115 - District Attorney** Totals	($781,873.09)	($836,156.79)	($895,590.00)	($952,220.00)	($1,056,320.00)	($1,041,820.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**120 - Medical Examiner**						
Division	**1000 - Administration**						
Revenues							
44900.02	Other Permit Revenue Cremation Permit Fees	193,787.98	198,690.96	185,000.00	225,000.00	190,000.00	200,000.00
46193.01	Medical Examiner Fees General Medical Examiner Fees	289.68	.00	150.00	308.00	160.00	160.00
46193.02	Medical Examiner Fees Death Certificate Signing Fee	28,814.40	33,880.54	30,000.00	33,000.00	31,000.00	31,000.00
46193.03	Medical Examiner Fees Morgue Fee	7,200.00	.00	6,000.00	1,000.00	3,000.00	3,000.00
	Revenues Totals	$230,092.06	$232,571.50	$221,150.00	$259,308.00	$224,160.00	$234,160.00
Personnel Services							
60001.01	Earnings General Earnings	220,540.40	240,803.48	283,773.00	288,239.00	344,169.00	344,169.00
60005.01	Fringes FICA	13,430.44	14,508.86	17,594.00	17,915.00	21,338.00	21,338.00
60005.02	Fringes Medicare	3,140.99	3,393.20	4,115.00	4,190.00	4,990.00	4,990.00
60005.03	Fringes Retirement	12,754.36	13,098.00	18,888.00	18,888.00	16,739.00	16,739.00
60005.04	Fringes Health Insurance	34,276.00	43,197.00	61,998.00	61,998.00	65,951.00	65,951.00
60005.05	Fringes Dental Insurance	1,806.87	2,266.29	3,173.00	3,173.00	2,519.00	2,519.00
60005.06	Fringes Life Insurance	270.46	314.83	407.00	418.00	425.00	425.00
	Personnel Services Totals	$286,219.52	$317,581.66	$389,948.00	$394,821.00	$456,131.00	$456,131.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	673.89	1,316.91	1,500.00	1,500.00	1,500.00	1,500.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	264.08	.00	150.00	100.00	100.00	100.00
60101.01	Operating Supplies Other Operating Supplies	5,193.35	2,102.29	1,500.00	2,000.00	2,000.00	2,000.00
60101.13	Operating Supplies Gasoline	2,853.85	2,606.95	3,500.00	3,000.00	3,000.00	3,000.00
60101.20	Operating Supplies Lab Supplies	.00	66.63	300.00	250.00	300.00	300.00
60101.29	Operating Supplies Uniform & Clothing	.00	62.50	700.00	700.00	700.00	700.00
60102.01	Medical Supplies Other Medical Supplies	2,893.55	1,747.64	3,000.00	6,000.00	4,000.00	4,000.00
60120.01	Minor Equipment & Tools Other Minor Equipment	1,291.43	966.18	3,500.00	3,000.00	3,500.00	3,500.00
60200.01	General Professional Services Other General Prof Services	42.50	123.10	200.00	200.00	200.00	200.00
60210.03	Clerical & Administrative Services Outside Printing	.00	.00	200.00	100.00	200.00	200.00
60260.01	Medical Services Other Medical Services	1,277.29	3,988.50	2,500.00	2,500.00	2,500.00	2,500.00
60260.02	Medical Services Autopsies	90,000.00	106,412.50	115,000.00	112,000.00	115,000.00	115,000.00
60260.07	Medical Services Mortuary	3,000.00	2,000.00	5,000.00	4,000.00	4,000.00	4,000.00
60600.12	Maintenance & Repairs Vehicle Repairs & Maintenance	6,382.23	339.33	3,000.00	3,000.00	3,000.00	3,000.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	53.00	.00	.00	.00	.00	.00
60730.00	Dupl/Printing (internal) No Sub Account	229.75	286.93	500.00	400.00	500.00	500.00
60740.00	Employee Training No Sub Account	789.00	550.00	1,500.00	1,500.00	1,500.00	1,500.00
60771.00	Online Services & Subscriptions No Sub Account	2,936.99	330.00	3,500.00	3,000.00	3,000.00	3,000.00
60772.00	Professional Dues No Sub Account	75.00	310.00	600.00	600.00	600.00	600.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**120 - Medical Examiner**						
Division	**1000 - Administration**						
Operating Expenses							
60785.03	Phone Internal VoIP Telephone	432.00	504.00	504.00	504.00	504.00	504.00
60785.04	Phone Cell Phone	1,032.37	712.77	1,300.00	1,000.00	1,100.00	1,100.00
60786.00	Pager No Sub Account	2,260.28	1,657.37	2,500.00	2,500.00	2,500.00	.00
60787.00	Postage No Sub Account	1,385.95	783.55	750.00	600.00	700.00	700.00
60805.00	Garbage Removal No Sub Account	501.00	.00	400.00	400.00	400.00	400.00
61100.01	Other Travel Expenses Other Travel Expenses	.00	5.00	.00	.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	631.20	.00	1,000.00	1,000.00	1,000.00	1,000.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	.00	.00	.00	300.00
61105.01	Rental Car Rental Car Expense	306.05	12.00	300.00	300.00	300.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	615.04	.00	.00	.00	.00	.00
	Operating Expenses Totals	$125,119.80	$126,884.15	$152,904.00	$150,154.00	$152,104.00	$149,604.00
Capital Outlay							
80180.00	Vehicles No Sub Account	.00	.00	.00	44,753.00	.00	.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$44,753.00	$0.00	$0.00
	Division **1000 - Administration** Totals	($181,247.26)	($211,894.31)	($321,702.00)	($330,420.00)	($384,075.00)	($371,575.00)
	Department **120 - Medical Examiner** Totals	($181,247.26)	($211,894.31)	($321,702.00)	($330,420.00)	($384,075.00)	($371,575.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**125 - County Clerk**						
Division	**1000 - Administration**						
Revenues							
44200.03	Nonbusiness Licenses DNR License	65.95	60.40	100.00	75.00	75.00	75.00
45100.00	Other Penalties & Ordinance Violations No Sub Account	25,603.00	23,292.00	19,000.00	22,000.00	20,000.00	20,000.00
46192.01	Clerk Fees General Clerk Fees	840.00	780.00	1,000.00	750.00	800.00	800.00
46192.03	Clerk Fees Marriage License Fees	35,245.00	36,350.00	20,000.00	30,000.00	25,000.00	30,000.00
46195.03	Other General Govt Charges Copier Revenue	.00	1.25	.00	.00	.00	.00
46902.00	Sales of Maps & Publications No Sub Account	305.00	296.33	300.00	300.00	300.00	300.00
	Revenues Totals	$62,058.95	$60,779.98	$40,400.00	$53,125.00	$46,175.00	$51,175.00
Personnel Services							
60001.01	Earnings General Earnings	224,790.85	202,476.27	250,030.00	229,531.00	241,262.00	241,262.00
60005.01	Fringes FICA	13,605.58	12,030.65	15,502.00	13,487.00	14,958.00	14,958.00
60005.02	Fringes Medicare	3,181.94	2,813.61	3,625.00	3,154.00	3,498.00	3,498.00
60005.03	Fringes Retirement	14,157.55	12,516.51	14,423.00	14,451.00	15,726.00	15,726.00
60005.04	Fringes Health Insurance	48,312.00	40,788.00	49,762.00	47,217.00	65,951.00	65,951.00
60005.05	Fringes Dental Insurance	1,862.64	2,066.61	2,518.00	2,342.00	2,519.00	2,519.00
60005.06	Fringes Life Insurance	331.74	282.25	342.00	322.00	415.00	415.00
	Personnel Services Totals	$306,242.30	$272,973.90	$336,202.00	$310,504.00	$344,329.00	$344,329.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	379.05	396.20	450.00	400.00	400.00	400.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	212.18	127.98	550.00	200.00	500.00	500.00
60200.06	General Professional Services Interpreter	139.90	54.90	100.00	100.00	100.00	100.00
60200.15	General Professional Services Data Processing	14,706.81	.00	.00	.00	.00	.00
60210.03	Clerical & Administrative Services Outside Printing	635.00	735.00	1,500.00	650.00	1,200.00	1,200.00
60730.00	Dupl/Printing (internal) No Sub Account	786.09	716.62	500.00	750.00	750.00	750.00
60740.00	Employee Training No Sub Account	350.00	465.23	500.00	500.00	500.00	500.00
60772.00	Professional Dues No Sub Account	125.00	125.00	175.00	175.00	175.00	175.00
60785.03	Phone Internal VoIP Telephone	384.00	432.00	432.00	432.00	432.00	432.00
60785.05	Phone Smart Phone BYOD	300.00	300.00	300.00	300.00	300.00	300.00
60787.00	Postage No Sub Account	79.83	85.33	300.00	100.00	300.00	300.00
61101.01	Hotel Hotel Expense-Employee	532.00	661.81	1,200.00	900.00	1,200.00	1,200.00
61102.01	Meals Meal Expense-Employee	.00	60.00	100.00	50.00	100.00	100.00
61103.01	Mileage Mileage Reimbursement-Employee	487.36	495.04	500.00	500.00	500.00	500.00
61104.00	Parking and Cab Expense No Sub Account	12.00	36.00	100.00	40.00	50.00	50.00
69000.01	Contra Expenses Other Expenses	(550.00)	(560.00)	(500.00)	(520.00)	(500.00)	(500.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**125 - County Clerk**						
Division	**1000 - Administration**						
Operating Expenses							
71000.21	Internal Chargebacks Misc Internal	(113,385.98)	(63,988.05)	(110,000.00)	(90,000.00)	(65,000.00)	(65,000.00)
	Operating Expenses Totals	($94,806.76)	($59,856.94)	($103,793.00)	($85,423.00)	($58,993.00)	($58,993.00)
	Division **1000 - Administration** Totals	($149,376.59)	($152,336.98)	($192,009.00)	($171,956.00)	($239,161.00)	($234,161.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**125 - County Clerk**						
Division	**1120 - Elections**						
Revenues							
46195.03	Other General Govt Charges Copier Revenue	4.50	.00	25.00	2.00	25.00	25.00
47310.03	General Pymts from Local Govts Election Revenues	21,185.20	17,972.52	20,000.00	21,000.00	18,000.00	18,000.00
47310.09	General Pymts from Local Govts SVRS Revenue	9,902.25	6,915.00	6,925.00	6,925.00	6,925.00	6,925.00
	Revenues Totals	$31,091.95	$24,887.52	$26,950.00	$27,927.00	$24,950.00	$24,950.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	2,214.97	1,405.97	4,000.00	2,500.00	1,500.00	1,500.00
60100.04	Office Supplies Paper & Paper Products	225.81	85.98	500.00	300.00	250.00	250.00
60200.05	General Professional Services Canvassing	750.00	400.00	1,500.00	750.00	500.00	500.00
60210.03	Clerical & Administrative Services Outside Printing	68,114.30	26,138.24	80,000.00	80,000.00	30,000.00	30,000.00
60602.04	IT Maintenance Computer Software Maintenance	28,320.00	25,497.97	30,000.00	25,413.00	30,000.00	30,000.00
60730.00	Dupl/Printing (internal) No Sub Account	1,790.98	704.20	2,000.00	2,000.00	1,000.00	1,000.00
60740.00	Employee Training No Sub Account	.00	95.00	500.00	.00	250.00	250.00
60755.00	Internet/Data Communications No Sub Account	243.88	926.86	300.00	350.00	350.00	350.00
60785.03	Phone Internal VoIP Telephone	192.00	216.00	216.00	216.00	108.00	108.00
60787.00	Postage No Sub Account	47.83	19.16	150.00	20.00	100.00	100.00
60796.00	Public Notice No Sub Account	3,881.98	2,350.91	5,000.00	4,000.00	2,500.00	2,500.00
61101.01	Hotel Hotel Expense-Employee	.00	395.00	400.00	.00	400.00	400.00
61102.01	Meals Meal Expense-Employee	.00	69.00	100.00	.00	100.00	100.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	317.24	500.00	150.00	500.00	500.00
61104.00	Parking and Cab Expense No Sub Account	.00	.00	100.00	.00	100.00	100.00
71000.01	Internal Chargebacks Admin Services Internal	113,385.98	63,988.05	110,000.00	90,000.00	65,000.00	65,000.00
	Operating Expenses Totals	$219,167.73	$122,609.58	$235,266.00	$205,699.00	$132,658.00	$132,658.00
Capital Outlay							
80100.00	Other Capital Equipment No Sub Account	.00	.00	.00	.00	.00	500,000.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$500,000.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	.00	.00	500,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$500,000.00
	Division **1120 - Elections** Totals	($188,075.78)	($97,722.06)	($208,316.00)	($177,772.00)	($107,708.00)	($107,708.00)
	Department **125 - County Clerk** Totals	($337,452.37)	($250,059.04)	($400,325.00)	($349,728.00)	($346,869.00)	($341,869.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**130 - County Admin**						
Division	**1000 - Administration**						
Personnel Services							
60001.01	Earnings General Earnings	460,003.51	489,055.43	598,201.00	515,874.00	629,822.00	629,822.00
60005.01	Fringes FICA	27,105.80	28,724.28	37,088.00	31,266.00	39,049.00	39,049.00
60005.02	Fringes Medicare	6,541.43	6,963.12	8,674.00	7,312.00	9,132.00	9,132.00
60005.03	Fringes Retirement	31,714.89	34,027.10	41,575.00	37,135.00	45,347.00	45,347.00
60005.04	Fringes Health Insurance	72,303.00	68,376.00	91,094.00	71,795.00	120,729.00	120,729.00
60005.05	Fringes Dental Insurance	3,798.21	3,575.52	4,634.00	3,576.00	4,635.00	4,635.00
60005.06	Fringes Life Insurance	369.44	329.28	494.00	330.00	495.00	495.00
	Personnel Services Totals	$601,836.28	$631,050.73	$781,760.00	$667,288.00	$849,209.00	$849,209.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	146.94	219.23	200.00	200.00	200.00	200.00
60210.03	Clerical & Administrative Services Outside Printing	17.99	.00	.00	131.00	.00	.00
60705.00	Advertising and Promotions No Sub Account	716.30	986.73	900.00	1,000.00	1,000.00	1,000.00
60720.00	Conventions & Conferences No Sub Account	360.00	1,645.38	1,000.00	1,150.00	1,500.00	1,500.00
60730.00	Dupl/Printing (internal) No Sub Account	432.80	704.23	600.00	600.00	600.00	600.00
60740.00	Employee Training No Sub Account	2,455.00	2,300.00	1,000.00	2,000.00	1,500.00	1,500.00
60771.00	Online Services & Subscriptions No Sub Account	2,213.67	2,009.85	2,200.00	2,000.00	2,200.00	2,200.00
60772.00	Professional Dues No Sub Account	4,264.46	1,804.01	4,000.00	4,000.00	4,000.00	4,000.00
60785.03	Phone Internal VoIP Telephone	456.00	540.00	540.00	540.00	540.00	540.00
60785.05	Phone Smart Phone BYOD	.00	450.00	600.00	600.00	600.00	600.00
60787.00	Postage No Sub Account	2.36	6.85	.00	.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	409.05	2,713.05	1,000.00	1,000.00	1,500.00	1,500.00
61102.01	Meals Meal Expense-Employee	64.00	238.00	250.00	200.00	250.00	250.00
61103.01	Mileage Mileage Reimbursement-Employee	197.55	860.00	500.00	300.00	500.00	500.00
61105.01	Rental Car Rental Car Expense	182.12	.00	200.00	200.00	.00	.00
61105.02	Rental Car Rental Car Fuel Expense	34.91	.00	50.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	584.64	.00	.00	9.00	.00	.00
66540.00	Special Projects No Sub Account	1,216.43	4,603.63	10,000.00	5,200.00	10,000.00	10,000.00
	Operating Expenses Totals	$13,754.22	$19,080.96	$23,040.00	$19,130.00	$24,390.00	$24,390.00
	Division **1000 - Administration** Totals	($615,590.50)	($650,131.69)	($804,800.00)	($686,418.00)	($873,599.00)	($873,599.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**130 - County Admin**						
Division	**1180 - Economic Dev**						
Revenues							
43510.01	State Aid General Govt General Govt Grants	.00	20,559.08	.00	.00	.00	.00
46195.07	Other General Govt Charges Transportation Fares	232.00	.00	.00	.00	.00	.00
	Revenues Totals	$232.00	$20,559.08	$0.00	$0.00	$0.00	$0.00
Personnel Services							
60001.01	Earnings General Earnings	49,131.76	34,193.62	51,550.00	41,541.00	83,081.00	83,081.00
60005.01	Fringes FICA	2,976.57	2,074.88	3,196.00	2,575.00	5,151.00	5,151.00
60005.02	Fringes Medicare	696.06	485.19	747.00	602.00	1,205.00	1,205.00
60005.03	Fringes Retirement	3,390.62	2,102.46	3,583.00	2,991.00	5,982.00	5,982.00
60005.04	Fringes Health Insurance	10,031.99	6,687.92	10,333.00	5,587.00	11,173.00	11,173.00
60005.05	Fringes Dental Insurance	528.72	352.53	529.00	202.00	403.00	403.00
60005.06	Fringes Life Insurance	82.24	54.66	82.00	82.00	165.00	165.00
	Personnel Services Totals	$66,837.96	$45,951.26	$70,020.00	$53,580.00	$107,160.00	$107,160.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	402.63	271.65	500.00	300.00	500.00	500.00
60200.01	General Professional Services Other General Prof Services	50.00	.00	.00	.00	.00	.00
60210.03	Clerical & Administrative Services Outside Printing	80.18	.00	.00	.00	.00	.00
60220.00	Consulting Services No Sub Account	30,030.00	23,463.00	.00	.00	.00	.00
60510.00	Transportation Services No Sub Account	3,276.00	.00	.00	.00	.00	.00
60602.04	IT Maintenance Computer Software Maintenance	.00	.00	8,500.00	9,398.00	10,338.00	10,338.00
60705.00	Advertising and Promotions No Sub Account	7,500.00	5,327.00	20,000.00	17,500.00	20,000.00	20,000.00
60720.00	Conventions & Conferences No Sub Account	1,862.10	2,095.10	2,700.00	2,700.00	2,700.00	2,700.00
60740.00	Employee Training No Sub Account	2,023.82	4,416.00	2,500.00	2,500.00	2,500.00	2,500.00
60770.01	Memberships Other Memberships	.00	350.00	99,550.00	102,762.00	104,979.00	104,979.00
60770.02	Memberships Chamber of Commerce	4,000.00	7,500.00	.00	.00	.00	.00
60770.03	Memberships DMI Membership	3,300.00	3,300.00	.00	.00	.00	.00
60770.04	Memberships 7 Rivers Region	5,250.00	5,250.00	.00	.00	.00	.00
60770.05	Memberships LADCO	17,500.00	17,500.00	.00	.00	.00	.00
60785.03	Phone Internal VoIP Telephone	96.00	108.00	108.00	108.00	108.00	108.00
60785.05	Phone Smart Phone BYOD	.00	300.00	300.00	300.00	300.00	300.00
61101.01	Hotel Hotel Expense-Employee	1,003.56	1,691.76	2,000.00	2,000.00	2,500.00	2,500.00
61102.01	Meals Meal Expense-Employee	143.24	117.59	300.00	300.00	300.00	300.00
61103.01	Mileage Mileage Reimbursement-Employee	324.94	174.82	1,000.00	500.00	500.00	500.00
61104.00	Parking and Cab Expense No Sub Account	80.00	70.91	.00	.00	.00	.00
63100.00	Economic Development Bluffland Protection	134,500.00	107,500.00	.00	86,100.00	.00	.00
63150.00	Business & Industry Projects No Sub Account	10,000.00	9,131.23	66,500.00	41,500.00	65,000.00	65,000.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**130 - County Admin**						
Division	**1180 - Economic Dev**						
Operating Expenses							
63250.00	Housing Projects No Sub Account	.00	.00	.00	.00	25,000.00	25,000.00
63600.00	Neighborhood Revitalization No Sub Account	.00	.00	.00	981,702.00	400,000.00	400,000.00
63610.00	Arts/Culture Projects No Sub Account	6,500.00	10,000.00	.00	.00	.00	.00
63620.00	Workforce Projects No Sub Account	.00	.00	30,000.00	30,000.00	15,000.00	15,000.00
64300.02	Contributions Airport Contribution	.00	.00	3,724.00	253,724.00	3,724.00	.00
64300.04	Contributions Mississippi River Parkway Com	3,000.00	3,000.00	.00	.00	.00	.00
64300.05	Contributions Mississippi River Reg Plan Com	59,572.00	62,011.00	.00	.00	.00	.00
66410.00	Grant Expense No Sub Account	18,750.00	20,000.00	500,000.00	100,000.00	100,000.00	100,000.00
71000.21	Internal Chargebacks Misc Internal	(7,994.62)	(5,287.20)	(10,000.00)	.00	.00	.00
	Operating Expenses Totals	$301,249.85	$278,290.86	$727,682.00	$1,631,394.00	$753,449.00	$749,725.00
Transfers Out							
69999.38	Transfers Out SMRT Bus	30,000.00	75,852.00	.00	.00	.00	.00
	Transfers Out Totals	$30,000.00	$75,852.00	$0.00	$0.00	$0.00	$0.00
Other Financing Sources							
49200.10	Transfer In Comm Dev Rev Loan	.00	.00	480,000.00	480,000.00	.00	400,000.00
	Other Financing Sources Totals	$0.00	$0.00	$480,000.00	$480,000.00	$0.00	$400,000.00
Fund Balance Usage							
99999.03	Fund Balance Usage Excess Sales Tax	.00	.00	.00	.00	.00	190,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$190,000.00
	Division **1180 - Economic Dev** Totals	($397,855.81)	($379,535.04)	($317,702.00)	($1,204,974.00)	($860,609.00)	($266,885.00)
	Department **130 - County Admin** Totals	($1,013,446.31)	($1,029,666.73)	($1,122,502.00)	($1,891,392.00)	($1,734,208.00)	($1,140,484.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**135 - Human Resources**						
Division	**1000 - Administration**						
Personnel Services							
60001.01	Earnings General Earnings	530,645.58	536,114.23	574,475.00	571,521.00	606,171.00	606,171.00
60005.01	Fringes FICA	30,812.54	30,806.43	35,617.00	32,488.00	37,583.00	37,583.00
60005.02	Fringes Medicare	7,206.17	7,204.74	8,330.00	7,598.00	8,789.00	8,789.00
60005.03	Fringes Retirement	36,621.82	37,221.81	39,926.00	41,150.00	43,644.00	43,644.00
60005.04	Fringes Health Insurance	116,545.00	111,594.75	123,996.00	106,214.00	136,945.00	136,945.00
60005.05	Fringes Dental Insurance	7,200.18	6,852.29	7,404.00	5,289.00	5,290.00	5,290.00
60005.06	Fringes Life Insurance	981.47	992.47	1,052.00	1,043.00	1,056.00	1,056.00
	Personnel Services Totals	$730,012.76	$730,786.72	$790,800.00	$765,303.00	$839,478.00	$839,478.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	2,088.48	1,690.03	2,000.00	1,500.00	1,500.00	1,500.00
60120.10	Minor Equipment & Tools Office Equipment	.00	642.14	1,500.00	1,000.00	1,000.00	1,000.00
60200.01	General Professional Services Other General Prof Services	87.30	.00	.00	.00	.00	.00
60210.03	Clerical & Administrative Services Outside Printing	1,919.66	2,099.50	2,000.00	4,000.00	2,000.00	2,000.00
60284.00	EAP No Sub Account	18,000.00	18,000.00	18,000.00	18,000.00	21,600.00	21,600.00
60400.01	Contracted Services Other Contracted Services	5,213.98	68,669.50	.00	96,330.00	.00	.00
60725.00	Diversity Program No Sub Account	3,000.00	3,000.00	15,000.00	3,000.00	10,000.00	10,000.00
60730.00	Dupl/Printing (internal) No Sub Account	4,703.10	5,470.71	1,500.00	5,000.00	2,000.00	2,000.00
60735.00	Employee Recognition No Sub Account	4,915.63	2,693.26	10,000.00	6,000.00	8,000.00	8,000.00
60740.00	Employee Training No Sub Account	10,671.63	4,167.17	10,000.00	10,000.00	10,000.00	10,000.00
60771.00	Online Services & Subscriptions No Sub Account	74.95	.00	5,000.00	5,000.00	5,000.00	5,000.00
60772.00	Professional Dues No Sub Account	25.00	.00	500.00	400.00	.00	.00
60780.01	Personnel Recruitment Advertising	35,263.40	19,279.20	45,000.00	45,000.00	45,000.00	45,000.00
60780.02	Personnel Recruitment Physicals	26,602.00	30,364.00	25,000.00	25,000.00	25,000.00	25,000.00
60780.03	Personnel Recruitment Background/Driving Check	4,749.11	4,970.69	10,000.00	7,000.00	7,000.00	7,000.00
60785.03	Phone Internal VoIP Telephone	648.00	756.00	756.00	756.00	540.00	540.00
60785.04	Phone Cell Phone	1,480.63	1,323.94	2,500.00	1,750.00	2,000.00	2,000.00
60787.00	Postage No Sub Account	1,255.14	965.86	500.00	500.00	500.00	500.00
61100.01	Other Travel Expenses Other Travel Expenses	.00	38.51	.00	.00	.00	.00
61100.02	Other Travel Expenses Air Travel	.00	1,135.94	2,200.00	.00	1,000.00	1,000.00
61101.01	Hotel Hotel Expense-Employee	.00	1,780.05	3,000.00	.00	1,000.00	1,000.00
61102.01	Meals Meal Expense-Employee	.00	94.00	600.00	.00	300.00	300.00
61102.03	Meals Taxable Meals	49.04	.00	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	500.00	.00	250.00	250.00
61105.01	Rental Car Rental Car Expense	126.43	181.95	.00	.00	.00	.00
61105.02	Rental Car Rental Car Fuel Expense	.00	.00	600.00	.00	.00	.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**135 - Human Resources**						
Division	**1000 - Administration**						
Operating Expenses							
66000.00	Other Miscellaneous Expenses No Sub Account	.00	.00	200.00	.00	200.00	200.00
	Operating Expenses Totals	$120,873.48	$167,322.45	$156,356.00	$230,236.00	$143,890.00	$143,890.00
	Division **1000 - Administration** Totals	($850,886.24)	($898,109.17)	($947,156.00)	($995,539.00)	($983,368.00)	($983,368.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**135 - Human Resources**						
Division	**1210 - Retirees Insurance**						
Personnel Services							
60005.04	Fringes Health Insurance	510,882.81	472,083.67	500,000.00	500,000.00	450,000.00	450,000.00
	Personnel Services Totals	$510,882.81	$472,083.67	$500,000.00	$500,000.00	$450,000.00	$450,000.00
	Division **1210 - Retirees Insurance** Totals	($510,882.81)	($472,083.67)	($500,000.00)	($500,000.00)	($450,000.00)	($450,000.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**135 - Human Resources**						
Division	**1240 - Unemployment**						
Operating Expenses							
60005.09	Fringes Unemployment Compensation	46,018.53	41,610.19	40,000.00	20,000.00	30,000.00	30,000.00
71000.21	Internal Chargebacks Misc Internal	(35,999.68)	(26,967.50)	(30,000.00)	(13,000.00)	(20,000.00)	(20,000.00)
	Operating Expenses Totals	$10,018.85	$14,642.69	$10,000.00	$7,000.00	$10,000.00	$10,000.00
	Division **1240 - Unemployment** Totals	($10,018.85)	($14,642.69)	($10,000.00)	($7,000.00)	($10,000.00)	($10,000.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **135 - Human Resources**							
Division **1270 - Section 125**							
Revenues							
45210.00	Forfeitures No Sub Account	.00	.00	.00	12,646.00	.00	.00
	Revenues Totals	$0.00	$0.00	$0.00	$12,646.00	$0.00	$0.00
Operating Expenses							
60700.01	General Administrative Expenses Other Gen Admin Expenses	11,387.46	13,057.92	15,000.00	14,400.00	15,000.00	15,000.00
	Operating Expenses Totals	$11,387.46	$13,057.92	$15,000.00	$14,400.00	$15,000.00	$15,000.00
	Division **1270 - Section 125** Totals	($11,387.46)	($13,057.92)	($15,000.00)	($1,754.00)	($15,000.00)	($15,000.00)
	Department **135 - Human Resources** Totals	($1,383,175.36)	($1,397,893.45)	($1,472,156.00)	($1,504,293.00)	($1,458,368.00)	($1,458,368.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**140 - Information Tech**						
Division	**1000 - Administration**						
Revenues							
48308.00	Sale of Equip and Property No Sub Account	.00	457.07	.00	.00	.00	.00
49300.03	Other Financing Sources GASB 96 SBITA Proceeds	.00	185,701.77	.00	.00	.00	.00
	Revenues Totals	$0.00	$186,158.84	$0.00	$0.00	$0.00	$0.00
Personnel Services							
60001.01	Earnings General Earnings	2,001,418.82	1,973,848.09	2,106,898.00	1,888,836.00	2,203,636.00	2,080,070.00
60005.01	Fringes FICA	119,754.76	117,630.53	130,628.00	117,107.00	136,625.00	128,964.00
60005.02	Fringes Medicare	28,007.15	27,510.41	30,550.00	27,388.00	31,953.00	30,161.00
60005.03	Fringes Retirement	137,692.69	135,865.91	146,429.00	131,273.00	158,662.00	150,030.00
60005.04	Fringes Health Insurance	322,080.00	311,608.00	319,238.00	291,661.00	423,095.00	423,095.00
60005.05	Fringes Dental Insurance	18,498.48	17,965.74	17,878.00	16,168.00	17,885.00	17,885.00
60005.06	Fringes Life Insurance	2,669.60	2,476.00	2,456.00	2,456.00	2,660.00	2,660.00
	Personnel Services Totals	$2,630,121.50	$2,586,904.68	$2,754,077.00	$2,474,889.00	$2,974,516.00	$2,832,865.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	266.83	400.23	400.00	400.00	400.00	400.00
60100.04	Office Supplies Paper & Paper Products	.00	.00	.00	50.00	50.00	50.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	765.52	1,999.54	2,000.00	300.00	300.00	300.00
60101.04	Operating Supplies Books & Periodicals	.00	.00	.00	.00	50.00	50.00
60120.03	Minor Equipment & Tools Audio Visual Equipment	3,039.65	733.04	10,380.00	1,000.00	2,000.00	2,000.00
60120.04	Minor Equipment & Tools Communications Equipment	3,470.32	38,803.86	50,600.00	50,000.00	77,100.00	77,100.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	90,291.92	175,033.00	124,544.00	140,000.00	139,286.00	139,286.00
60120.07	Minor Equipment & Tools Minor Computer Software	4,644.32	3,694.00	2,000.00	2,000.00	2,000.00	2,000.00
60120.08	Minor Equipment & Tools Minor Hardware-Print Svcs	43,477.74	35,489.61	56,650.00	50,000.00	50,500.00	50,500.00
60120.09	Minor Equipment & Tools Minor Software-Print Svcs	.00	.00	500.00	400.00	400.00	400.00
60120.10	Minor Equipment & Tools Office Equipment	35.99	27.99	300.00	300.00	300.00	300.00
60130.00	Subscription Based Software No Sub Account	157,143.85	453,964.74	483,548.00	483,500.00	498,634.00	523,634.00
60130.01	Subscription Based Software Adobe	.00	12,378.00	11,623.00	11,600.00	11,302.00	11,302.00
60135.01	Subscription GASB 96 Principal	101,979.51	106,497.21	.00	.00	.00	.00
60200.01	General Professional Services Other General Prof Services	25,721.37	22,448.88	22,000.00	65,000.00	55,083.00	55,083.00
60200.26	General Professional Services Cloud Services	.00	.00	.00	.00	13,500.00	13,500.00
60400.06	Contracted Services Environmental Services	152.17	166.66	100.00	1,000.00	500.00	500.00
60400.26	Contracted Services MPS Service	26,480.27	34,606.09	38,000.00	38,000.00	38,000.00	38,000.00
60400.27	Contracted Services Cloud Fax Service	.00	.00	.00	18,000.00	18,000.00	18,000.00
60602.02	IT Maintenance Communications Maintenance	11,034.57	59,405.72	12,624.00	12,600.00	22,990.00	22,990.00
60602.03	IT Maintenance Computer Maintenance	36,438.25	29,978.08	46,095.00	46,000.00	83,765.00	83,765.00
60602.04	IT Maintenance Computer Software Maintenance	608,081.87	355,058.18	380,361.00	380,000.00	444,302.00	444,302.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**140 - Information Tech**						
Division	**1000 - Administration**						
Operating Expenses							
60602.05	IT Maintenance Copier/Print Maintenance	.00	.00	200.00	200.00	200.00	200.00
60602.06	IT Maintenance Software Maint - Print Svcs	14,126.90	15,095.20	27,000.00	8,000.00	8,000.00	8,000.00
60602.07	IT Maintenance Jail	28,200.00	.00	.00	.00	.00	.00
60602.08	IT Maintenance Cisco	.00	.00	51,011.00	50,000.00	66,114.00	66,114.00
60730.00	Dupl/Printing (internal) No Sub Account	482.10	415.64	400.00	400.00	400.00	400.00
60735.00	Employee Recognition No Sub Account	279.13	294.85	290.00	290.00	290.00	290.00
60740.00	Employee Training No Sub Account	16,869.85	14,196.58	20,000.00	15,000.00	15,000.00	15,000.00
60755.00	Internet/Data Communications No Sub Account	22,431.23	20,121.42	20,670.00	20,670.00	20,670.00	20,670.00
60761.00	Software Licenses No Sub Account	31,531.04	91,928.76	190,579.00	220,000.00	221,398.00	221,398.00
60765.00	Mail Service Expense No Sub Account	.00	.00	.00	3,430.00	3,430.00	3,430.00
60772.00	Professional Dues No Sub Account	355.00	150.00	150.00	150.00	150.00	150.00
60785.03	Phone Internal VoIP Telephone	4,610.00	4,656.00	4,600.00	4,600.00	4,000.00	4,000.00
60785.04	Phone Cell Phone	30.98	.00	.00	.00	.00	.00
60785.05	Phone Smart Phone BYOD	2,700.00	2,550.00	2,800.00	2,800.00	2,800.00	2,800.00
60785.06	Phone VoIP IT Expenses	57,404.95	63,025.78	65,500.00	66,000.00	65,500.00	65,500.00
60787.00	Postage No Sub Account	524.14	86.47	150.00	125.00	125.00	125.00
61100.02	Other Travel Expenses Air Travel	.00	2,220.06	5,000.00	5,000.00	5,000.00	5,000.00
61101.01	Hotel Hotel Expense-Employee	1,971.44	6,539.16	5,500.00	5,000.00	5,000.00	5,000.00
61102.01	Meals Meal Expense-Employee	774.00	568.00	1,000.00	1,000.00	1,000.00	1,000.00
61103.01	Mileage Mileage Reimbursement-Employee	2,072.85	2,678.16	2,000.00	2,500.00	2,500.00	2,500.00
61104.00	Parking and Cab Expense No Sub Account	52.00	451.02	200.00	250.00	250.00	250.00
61105.01	Rental Car Rental Car Expense	451.01	283.66	500.00	500.00	500.00	500.00
61105.02	Rental Car Rental Car Fuel Expense	135.57	101.85	300.00	300.00	300.00	300.00
68300.04	Interest Expense GASB 96 SBITA Interest	24,680.44	20,162.74	.00	.00	.00	.00
69010.00	ETR No Sub Account	(119,023.86)	(152,430.97)	(135,000.00)	(140,000.00)	(140,000.00)	(140,000.00)
69010.01	ETR VOIP	(62,450.00)	(69,109.00)	(69,000.00)	(69,000.00)	(67,000.00)	(67,000.00)
71000.06	Internal Chargebacks Print Production Scanning	.00	.00	10,000.00	.00	.00	.00
71000.21	Internal Chargebacks Misc Internal	(17,500.00)	(17,500.00)	(17,500.00)	(17,500.00)	(17,500.00)	(17,500.00)
71000.52	Internal Chargebacks Postage & Mailing	.00	.00	.00	(14,000.00)	(14,000.00)	(14,000.00)
71000.53	Internal Chargebacks Print Production Sal & Fringe	(29,445.97)	(12,421.00)	(36,000.00)	(36,000.00)	.00	.00
	Operating Expenses Totals	$1,094,286.95	$1,324,749.21	$1,392,075.00	$1,429,865.00	$1,642,589.00	$1,667,589.00
Capital Outlay							
80120.00	Major Computer Hardware No Sub Account	338,933.68	21,194.51	92,000.00	25,000.00	691,000.00	691,000.00
80191.00	GASB 96 SBITA No Sub Account	.00	185,701.77	.00	.00	.00	.00
	Capital Outlay Totals	$338,933.68	$206,896.28	$92,000.00	$25,000.00	$691,000.00	$691,000.00

2027 Administrator Recommended Budget

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **140 - Information Tech**							
Division **1000 - Administration**							
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	92,000.00	.00	.00	691,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$92,000.00	$0.00	$0.00	$691,000.00
	Division **1000 - Administration** Totals	($4,063,342.13)	($3,932,391.33)	($4,146,152.00)	($3,929,754.00)	($5,308,105.00)	($4,500,454.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**140 - Information Tech**						
Division	**1330 - Printing/Postage**						
Revenues							
48900.01	Miscellaneous Revenue General Misc Revenues	3.91	4.18	.00	.00	.00	.00
	Revenues Totals	$3.91	$4.18	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	47.10	55.07	75.00	.00	.00	.00
60100.04	Office Supplies Paper & Paper Products	.00	.00	50.00	.00	.00	.00
60765.00	Mail Service Expense No Sub Account	2,920.00	3,210.00	3,220.00	.00	.00	.00
60785.03	Phone Internal VoIP Telephone	96.00	108.00	120.00	.00	.00	.00
60787.00	Postage No Sub Account	.00	14.02	.00	.00	.00	.00
71000.45	Internal Chargebacks Scanning	.00	.00	(10,000.00)	.00	.00	.00
71000.52	Internal Chargebacks Postage & Mailing	(14,316.41)	(13,028.62)	(24,000.00)	.00	.00	.00
71000.53	Internal Chargebacks Print Production Sal & Fringe	29,445.97	12,421.00	36,000.00	.00	.00	.00
	Operating Expenses Totals	$18,192.66	$2,779.47	$5,465.00	$0.00	$0.00	$0.00
	Division **1330 - Printing/Postage** Totals	($18,188.75)	($2,775.29)	($5,465.00)	$0.00	$0.00	$0.00
	Department **140 - Information Tech** Totals	($4,081,530.88)	($3,935,166.62)	($4,151,617.00)	($3,929,754.00)	($5,308,105.00)	($4,500,454.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**145 - Treasurer**						
Division	**1000 - Administration**						
Revenues							
41150.00	Forest Cropland/Managed Forest Land Taxes No Sub Account	57,859.03	59,437.90	55,000.00	62,000.00	55,000.00	60,000.00
41800.00	Interest and Penalties on Taxes No Sub Account	596,283.30	526,865.76	500,000.00	550,000.00	550,000.00	550,000.00
43586.07	State Aid Conservation Refuge Revenue Sharing	7,133.94	6,725.65	6,000.00	6,000.00	6,000.00	6,000.00
46194.01	Treasurer Fees General Treasurer Fees	250.00	360.00	200.00	200.00	200.00	200.00
46194.02	Treasurer Fees Ag Land Use / Value Penalty	27,725.95	11,923.14	6,000.00	19,000.00	5,000.00	5,000.00
48309.00	Foreclosure Revenue No Sub Account	8,356.25	.00	11,500.00	3,000.00	6,000.00	6,000.00
48900.01	Miscellaneous Revenue General Misc Revenues	4,082.76	2,144.95	.00	5,615.00	.00	.00
	Revenues Totals	$701,691.23	$607,457.40	$578,700.00	$645,815.00	$622,200.00	$627,200.00
Personnel Services							
60001.01	Earnings General Earnings	183,997.94	195,334.19	203,159.00	199,162.00	215,150.00	215,150.00
60005.01	Fringes FICA	11,153.36	11,881.14	12,596.00	12,348.00	13,339.00	13,339.00
60005.02	Fringes Medicare	2,608.45	2,778.66	2,946.00	2,887.00	3,120.00	3,120.00
60005.03	Fringes Retirement	12,601.88	13,590.87	13,840.00	13,567.00	15,173.00	15,173.00
60005.04	Fringes Health Insurance	35,948.00	31,218.00	29,096.00	29,096.00	38,562.00	38,562.00
60005.05	Fringes Dental Insurance	2,297.49	1,866.93	1,863.00	1,863.00	1,864.00	1,864.00
60005.06	Fringes Life Insurance	196.96	240.18	241.00	241.00	247.00	247.00
	Personnel Services Totals	$248,804.08	$256,909.97	$263,741.00	$259,164.00	$287,455.00	$287,455.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	1,183.50	671.49	1,500.00	700.00	1,000.00	1,000.00
60200.07	General Professional Services Appraisal	.00	.00	5,000.00	2,100.00	5,000.00	5,000.00
60210.03	Clerical & Administrative Services Outside Printing	1,231.28	788.15	5,500.00	5,000.00	5,000.00	5,000.00
60270.14	Legal & Law Enforcement Services Title Search	3,000.00	523.00	5,000.00	5,000.00	5,000.00	5,000.00
60600.08	Maintenance & Repairs Property Care & Maintenance	263.79	.00	1,500.00	.00	1,500.00	1,500.00
60710.00	Bad Debt Expense No Sub Account	17,006.59	13,820.85	.00	13,000.00	.00	.00
60730.00	Dupl/Printing (internal) No Sub Account	1,454.15	1,680.66	2,000.00	1,600.00	2,000.00	2,000.00
60740.00	Employee Training No Sub Account	375.00	545.23	450.00	450.00	450.00	450.00
60772.00	Professional Dues No Sub Account	100.00	100.00	250.00	100.00	200.00	200.00
60785.03	Phone Internal VoIP Telephone	408.00	468.00	468.00	468.00	360.00	360.00
60787.00	Postage No Sub Account	8,184.94	7,240.02	6,000.00	5,000.00	7,000.00	7,000.00
60796.00	Public Notice No Sub Account	2,964.75	3,245.75	5,000.00	3,500.00	5,000.00	5,000.00
61101.01	Hotel Hotel Expense-Employee	752.00	832.00	1,500.00	1,500.00	1,500.00	1,500.00
61103.01	Mileage Mileage Reimbursement-Employee	465.92	587.05	1,200.00	960.00	1,200.00	1,200.00
66820.00	Real Estate Chargeback No Sub Account	13,399.44	5,146.56	10,000.00	8,815.00	10,000.00	10,000.00
71000.21	Internal Chargebacks Misc Internal	(802.63)	(980.22)	(800.00)	(1,000.00)	(1,000.00)	(1,000.00)
	Operating Expenses Totals	$49,986.73	$34,668.54	$44,568.00	$47,193.00	$44,210.00	$44,210.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**145 - Treasurer**						
Division	**1000 - Administration** Totals	$402,900.42	$315,878.89	$270,391.00	$339,458.00	$290,535.00	$295,535.00
Department	**145 - Treasurer** Totals	$402,900.42	$315,878.89	$270,391.00	$339,458.00	$290,535.00	$295,535.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**150 - Finance**						
Division	**1000 - Administration**						
Revenues							
46195.01	Other General Govt Charges Other General Govt Charges	1,643.87	2,033.94	2,100.00	2,100.00	2,100.00	2,100.00
	Revenues Totals	$1,643.87	$2,033.94	$2,100.00	$2,100.00	$2,100.00	$2,100.00
Personnel Services							
60001.01	Earnings General Earnings	721,284.40	703,612.38	774,747.00	721,551.00	763,404.00	763,404.00
60005.01	Fringes FICA	42,867.08	41,550.50	48,034.00	42,361.00	47,331.00	47,331.00
60005.02	Fringes Medicare	10,025.35	9,717.45	11,234.00	9,908.00	11,069.00	11,069.00
60005.03	Fringes Retirement	49,778.71	48,955.11	53,845.00	51,952.00	54,965.00	54,965.00
60005.04	Fringes Health Insurance	148,632.00	151,140.00	163,425.00	156,064.00	202,896.00	202,896.00
60005.05	Fringes Dental Insurance	7,806.24	7,938.45	8,335.00	7,807.00	7,809.00	7,809.00
60005.06	Fringes Life Insurance	1,067.88	963.74	943.00	951.00	955.00	955.00
	Personnel Services Totals	$981,461.66	$963,877.63	$1,060,563.00	$990,594.00	$1,088,429.00	$1,088,429.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	591.15	796.67	1,000.00	1,000.00	1,000.00	1,000.00
60100.03	Office Supplies Custom Computer Forms	279.10	551.20	575.00	575.00	575.00	575.00
60101.04	Operating Supplies Books & Periodicals	.00	.00	500.00	.00	500.00	500.00
60210.03	Clerical & Administrative Services Outside Printing	1,963.66	3,448.58	3,500.00	4,440.00	3,500.00	3,500.00
60730.00	Dupl/Printing (internal) No Sub Account	1,208.00	1,497.21	1,200.00	1,200.00	1,200.00	1,200.00
60740.00	Employee Training No Sub Account	1,867.50	389.95	2,500.00	650.00	800.00	800.00
60771.00	Online Services & Subscriptions No Sub Account	126.34	.00	.00	.00	.00	.00
60772.00	Professional Dues No Sub Account	1,950.00	1,360.00	2,000.00	2,100.00	2,100.00	2,100.00
60785.03	Phone Internal VoIP Telephone	912.00	873.00	864.00	864.00	756.00	756.00
60785.05	Phone Smart Phone BYOD	300.00	300.00	300.00	300.00	300.00	300.00
60787.00	Postage No Sub Account	7,159.43	8,136.31	7,100.00	7,100.00	7,100.00	7,100.00
60796.00	Public Notice No Sub Account	.00	407.50	500.00	450.00	450.00	450.00
61101.01	Hotel Hotel Expense-Employee	566.10	392.00	1,400.00	392.00	784.00	784.00
61102.01	Meals Meal Expense-Employee	105.00	74.00	750.00	120.00	240.00	240.00
61103.01	Mileage Mileage Reimbursement-Employee	390.08	141.10	500.00	400.00	400.00	400.00
61104.00	Parking and Cab Expense No Sub Account	.00	.00	100.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	124.27	.00	.00	.00	.00	.00
71000.10	Internal Chargebacks Fiscal Internal	.00	.00	.00	28,327.00	24,940.00	24,940.00
71000.21	Internal Chargebacks Misc Internal	(43,316.63)	(9,926.74)	(9,000.00)	(8,500.00)	(8,500.00)	(8,500.00)
	Operating Expenses Totals	($25,774.00)	$8,440.78	$13,789.00	$39,418.00	$36,145.00	$36,145.00
	Division **1000 - Administration** Totals	($954,043.79)	($970,284.47)	($1,072,252.00)	($1,027,912.00)	($1,122,474.00)	($1,122,474.00)
	Department **150 - Finance** Totals	($954,043.79)	($970,284.47)	($1,072,252.00)	($1,027,912.00)	($1,122,474.00)	($1,122,474.00)

2027 Administrator Recommended Budget

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **155 - Non-Departmental**							
Division **1360 - Indirect Costs**							
Revenues							
43510.03	State Aid General Govt Child Support Indirect	103,003.56	143,290.62	216,767.00	216,767.00	136,398.00	136,398.00
47400.03	Payments from County Depts Indirect Cost Revenue	2,782,132.00	3,009,644.00	3,267,992.00	3,317,992.00	3,514,528.00	3,514,528.00
	Revenues Totals	$2,885,135.56	$3,152,934.62	$3,484,759.00	$3,534,759.00	$3,650,926.00	$3,650,926.00
Operating Expenses							
60200.03	General Professional Services Auditing & Accounting Services	8,120.00	8,120.00	8,120.00	8,120.00	8,120.00	8,120.00
	Operating Expenses Totals	$8,120.00	$8,120.00	$8,120.00	$8,120.00	$8,120.00	$8,120.00
	Division **1360 - Indirect Costs** Totals	$2,877,015.56	$3,144,814.62	$3,476,639.00	$3,526,639.00	$3,642,806.00	$3,642,806.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **155 - Non-Departmental**							
Division **1370 - Insurance**							
Operating Expenses							
60135.01	Subscription GASB 96 Principal	1,139.05	1,251.76	.00	.00	.00	.00
60200.01	General Professional Services Other General Prof Services	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00
61310.00	Basic Liability No Sub Account	295,654.00	388,693.00	460,208.00	296,897.00	298,042.00	298,042.00
61310.01	Basic Liability Professional Police Liability	3,564.00	4,212.00	4,680.00	4,680.00	4,680.00	4,680.00
61311.00	Boiler Insurance No Sub Account	17,824.00	19,825.00	22,000.00	.00	.00	.00
61313.00	Employee Bonding No Sub Account	7,434.00	7,434.00	7,500.00	7,134.00	7,500.00	7,500.00
61316.00	Property Insurance No Sub Account	298,663.00	327,306.00	357,000.00	388,865.00	400,000.00	400,000.00
61317.00	Workers Comp No Sub Account	172,348.06	563,973.95	116,000.00	100,000.00	100,000.00	100,000.00
61318.00	Volunteer Accident Insurance No sub account	3,139.00	2,876.00	3,000.00	2,789.00	3,000.00	3,000.00
68300.04	Interest Expense GASB 96 SBITA Interest	105.91	55.45	.00	.00	.00	.00
71000.21	Internal Chargebacks Misc Internal	(289,762.00)	(327,062.00)	(331,100.00)	(219,572.00)	(228,189.00)	(228,189.00)
	Operating Expenses Totals	$514,509.02	$992,965.16	$643,688.00	$585,193.00	$589,433.00	$589,433.00
	Division **1370 - Insurance** Totals	($514,509.02)	($992,965.16)	($643,688.00)	($585,193.00)	($589,433.00)	($589,433.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **155 - Non-Departmental**							
Division **1390 - External Audit**							
Operating Expenses							
60200.03	General Professional Services Auditing & Accounting Services	86,375.00	88,700.00	92,300.00	86,675.00	88,400.00	88,400.00
71000.38	Internal Chargebacks External Audit Costs	(68,091.00)	(70,283.00)	(70,868.00)	(67,220.00)	(68,563.00)	(68,563.00)
	Operating Expenses Totals	$18,284.00	$18,417.00	$21,432.00	$19,455.00	$19,837.00	$19,837.00
	Division **1390 - External Audit** Totals	($18,284.00)	($18,417.00)	($21,432.00)	($19,455.00)	($19,837.00)	($19,837.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**155 - Non-Departmental**						
Division	**1420 - Capital Software**						
Operating Expenses							
66000.00	Other Miscellaneous Expenses No Sub Account	9.85	.00	.00	.00	.00	.00
	Operating Expenses Totals	$9.85	$0.00	$0.00	$0.00	$0.00	$0.00
Capital Outlay							
80130.00	Major Computer Software No Sub Account	589.18	.00	.00	.00	.00	.00
80130.01	Major Computer Software Tax System	47,650.42	20,741.00	.00	.00	.00	.00
80130.02	Major Computer Software Human Resources	328,945.67	68,775.45	.00	.00	.00	.00
	Capital Outlay Totals	$377,185.27	$89,516.45	$0.00	$0.00	$0.00	$0.00
	Division **1420 - Capital Software** Totals	($377,195.12)	($89,516.45)	$0.00	$0.00	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**155 - Non-Departmental**						
Division	**1450 - Non-Departmental**						
Revenues							
41110.01	General Property Taxes Delinquent Tax Adjustment	14,594.00	(62,588.00)	.00	.00	.00	.00
41110.02	General Property Taxes Real Estate Chargeback	2,189.00	16,634.84	.00	.00	.00	.00
41221.00	Sales Tax No Sub Account	17,548,458.22	18,198,691.87	17,500,000.00	18,300,000.00	18,500,000.00	18,600,000.00
43410.00	Shared Revenue No Sub Account	4,779,009.20	4,888,666.47	5,054,881.00	5,054,881.00	5,276,929.00	5,276,929.00
43411.00	Personal Property Aid No Sub Account	340,320.60	742,475.90	742,476.00	744,640.00	742,476.00	743,300.00
43415.00	Utility Tax from State No Sub Account	737,159.77	761,371.80	751,278.00	751,278.00	751,278.00	751,278.00
43420.00	TIF Repayment No sub account	118,978.20	118,978.20	118,978.00	251,771.00	118,978.00	118,978.00
43430.00	Exempt Computer Aid No Sub Account	158,033.34	158,033.34	150,000.00	150,000.00	158,033.00	158,033.00
43586.02	State Aid Conservation DNR Aid in Lieu of Taxes	54,152.67	59,196.82	45,000.00	50,000.00	50,000.00	50,000.00
48110.00	Interest Income No Sub Account	4,433,686.49	5,211,359.96	4,000,000.00	3,000,000.00	4,000,000.00	4,000,000.00
48308.00	Sale of Equip and Property No Sub Account	1,145,149.63	557,710.40	.00	323,145.00	.00	.00
48900.03	Miscellaneous Revenue Rebate Revenue	26,575.53	23,605.01	30,000.00	30,000.00	45,000.00	45,000.00
	Revenues Totals	$29,358,306.65	$30,674,136.61	$28,392,613.00	$28,655,715.00	$29,642,694.00	$29,743,518.00
Personnel Services							
66900.01	Budgeted Reserve & Reduction/Savings Salary and Fringe	.00	.00	.00	.00	.00	(865,880.00)
	Personnel Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	($865,880.00)
Operating Expenses							
60200.01	General Professional Services Other General Prof Services	.00	112,433.64	.00	90,000.00	.00	.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(723.62)	.00	.00	.00	.00
60710.00	Bad Debt Expense No Sub Account	18,820.15	(66,881.80)	.00	.00	.00	.00
60746.00	Financial Charges & Late Fees No Sub Account	89,845.28	101,863.81	100,000.00	100,000.00	100,000.00	100,000.00
60771.00	Online Services & Subscriptions No Sub Account	.00	.00	.00	.00	.00	150,000.00
60771.01	Online Services & Subscriptions Fraud Hotline	1,440.01	1,540.81	1,500.00	1,611.00	1,700.00	1,700.00
60787.00	Postage No Sub Account	.00	9.77	.00	.00	.00	.00
64200.07	Pledges La Crosse Center Project	225,000.00	225,000.00	225,000.00	225,000.00	225,000.00	225,000.00
64200.11	Pledges Climate Action	.00	.00	250,000.00	250,000.00	.00	.00
64300.01	Contributions Other Contributions	220,000.00	248,321.00	100,000.00	100,000.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	1,447.66	9.10	.00	.00	.00	.00
66100.00	CASA for Kids No Sub Account	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	261,047.00	.00	.00	.00
68300.00	Interest Expense No Sub Account	.00	2,784.02	.00	.00	.00	.00
	Operating Expenses Totals	$596,553.10	$664,356.73	$977,547.00	$806,611.00	$366,700.00	$516,700.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **155 - Non-Departmental**							
Division **1450 - Non-Departmental**							
Transfers Out							
69999.34	Transfers Out Highway Fund	2,000,000.00	.00	.00	.00	.00	.00
69999.40	Transfers Out Hillview Facility Fund	8,248,330.91	.00	.00	.00	.00	.00
	Transfers Out Totals	$10,248,330.91	$0.00	$0.00	$0.00	$0.00	$0.00
Other Financing Sources							
49200.46	Transfer In ARPA	13,772,675.66	.00	.00	.00	.00	.00
	Other Financing Sources Totals	$13,772,675.66	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	1,575,000.00	575,000.00	225,000.00	375,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$1,575,000.00	$575,000.00	$225,000.00	$375,000.00
	Division **1450 - Non-Departmental** Totals	$32,286,098.30	$30,009,779.88	$28,990,066.00	$28,424,104.00	$29,500,994.00	$30,467,698.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**155 - Non-Departmental**						
Division	**1510 - Jeans Day**						
Revenues							
48500.02	Donations and Contributions Jeans Day	12,129.00	10,838.00	11,000.00	10,740.00	10,500.00	10,500.00
	Revenues Totals	$12,129.00	$10,838.00	$11,000.00	$10,740.00	$10,500.00	$10,500.00
Operating Expenses							
66500.00	Jeans Day Expense No Sub Account	12,031.62	10,724.02	11,000.00	10,740.00	10,500.00	10,500.00
	Operating Expenses Totals	$12,031.62	$10,724.02	$11,000.00	$10,740.00	$10,500.00	$10,500.00
	Division **1510 - Jeans Day** Totals	$97.38	$113.98	$0.00	$0.00	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **155 - Non-Departmental**							
Division **1540 - Historical Sites**							
Operating Expenses							
60210.03	Clerical & Administrative Services Outside Printing	541.74	252.92	700.00	1,697.00	700.00	700.00
60720.00	Conventions & Conferences No Sub Account	383.88	582.36	.00	1,000.00	.00	.00
60745.00	Fees No Sub Account	.00	.00	100.00	100.00	100.00	100.00
60772.00	Professional Dues No Sub Account	190.00	.00	100.00	160.00	100.00	100.00
60787.00	Postage No Sub Account	17.58	.00	100.00	100.00	100.00	100.00
61103.02	Mileage Mileage Reimb - Non Employee	243.15	151.20	.00	500.00	.00	.00
	Operating Expenses Totals	$1,376.35	$986.48	$1,000.00	$3,557.00	$1,000.00	$1,000.00
	Division **1540 - Historical Sites** Totals	($1,376.35)	($986.48)	($1,000.00)	($3,557.00)	($1,000.00)	($1,000.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**155 - Non-Departmental**						
Division	**1545 - Historical Societies**						
Operating Expenses							
64300.06	Contributions Historical Societies	25,000.00	50,000.00	25,000.00	25,000.00	25,000.00	25,000.00
	Operating Expenses Totals	$25,000.00	$50,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00
Division	**1545 - Historical Societies** Totals	($25,000.00)	($50,000.00)	($25,000.00)	($25,000.00)	($25,000.00)	($25,000.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**155 - Non-Departmental**						
Division	**1570 - Neighborhood Revitalization**						
Operating Expenses							
63600.00	Neighborhood Revitalization No Sub Account	(133,800.00)	74,556.80	.00	.00	.00	.00
	Operating Expenses Totals	($133,800.00)	$74,556.80	$0.00	$0.00	$0.00	$0.00
Division	**1570 - Neighborhood Revitalization** Totals	$133,800.00	($74,556.80)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**155 - Non-Departmental**						
Division	**1580 - Emergency Svcs Capital Projects**						
Revenues							
43510.01	State Aid General Govt General Govt Grants	53,911.60	217,175.19	743,299.00	743,299.00	.00	.00
	Revenues Totals	$53,911.60	$217,175.19	$743,299.00	$743,299.00	$0.00	$0.00
Capital Outlay							
80110.00	Major Communication Equip No Sub Account	1,033,516.01	653,935.22	1,103,387.00	1,203,259.00	659,500.00	659,500.00
80130.00	Major Computer Software No Sub Account	39,728.57	409,762.01	.00	.00	.00	.00
	Capital Outlay Totals	$1,073,244.58	$1,063,697.23	$1,103,387.00	$1,203,259.00	$659,500.00	$659,500.00
Fund Balance Usage							
99999.05	Fund Balance Usage General Fund	.00	.00	360,088.00	459,960.00	659,500.00	659,500.00
	Fund Balance Usage Totals	$0.00	$0.00	$360,088.00	$459,960.00	$659,500.00	$659,500.00
Division	**1580 - Emergency Svcs Capital Projects** Totals	($1,019,332.98)	($846,522.04)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**155 - Non-Departmental**						
Division	**1590 - End Homelessness Collaborative**						
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	30,000.00	.00	.00	.00	.00	.00
60300.01	Client Care Services Other Client Care Services	.00	.00	.00	32,478.00	.00	.00
61101.02	Hotel Hotel Expense-Non Employee	12,507.50	.00	.00	.00	.00	.00
	Operating Expenses Totals	$42,507.50	$0.00	$0.00	$32,478.00	$0.00	$0.00
Division	**1590 - End Homelessness Collaborative** Totals	($42,507.50)	$0.00	$0.00	($32,478.00)	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**155 - Non-Departmental**						
Division	**1630 - Badger Coulee**						
Operating Expenses							
71000.21	Internal Chargebacks Misc Internal	58,554.00	.00	.00	.00	.00	.00
	Operating Expenses Totals	$58,554.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **1630 - Badger Coulee** Totals	($58,554.00)	$0.00	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **155 - Non-Departmental**							
Division **3742 - Inflation Reduction Act**							
Revenues							
47190.00	Federal General Govt Revenue No Sub Account	.00	325,338.89	.00	200,000.00	.00	.00
48900.03	Miscellaneous Revenue Rebate Revenue	63,091.00	28,488.00	.00	22,316.00	.00	.00
	Revenues Totals	$63,091.00	$353,826.89	$0.00	$222,316.00	$0.00	$0.00
Operating Expenses							
60220.00	Consulting Services No Sub Account	.00	.00	.00	15,000.00	.00	.00
61310.00	Basic Liability No Sub Account	150.00	.00	.00	.00	.00	.00
69010.00	ETR No Sub Account	(340,093.50)	(465,300.00)	.00	.00	.00	.00
71000.38	Internal Chargebacks External Audit Costs	.00	6,300.00	.00	.00	.00	.00
	Operating Expenses Totals	($339,943.50)	($459,000.00)	$0.00	$15,000.00	$0.00	$0.00
Transfers Out							
69999.23	Transfers Out Lakeview Operations	126,582.50	.00	.00	.00	.00	.00
69999.34	Transfers Out Highway Fund	187,661.00	.00	.00	.00	.00	.00
69999.40	Transfers Out Hillview Facility Fund	25,850.00	465,300.00	.00	.00	.00	.00
	Transfers Out Totals	$340,093.50	$465,300.00	$0.00	$0.00	$0.00	$0.00
Capital Outlay							
80180.00	Vehicles No Sub Account	60,665.00	.00	.00	.00	.00	.00
80200.00	Other Capital Assets No Sub Account	1,130,300.20	696,098.00	.00	25,850.00	.00	.00
	Capital Outlay Totals	$1,190,965.20	$696,098.00	$0.00	$25,850.00	$0.00	$0.00
	Division **3742 - Inflation Reduction Act** Totals	($1,128,024.20)	($348,571.11)	$0.00	$181,466.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**155 - Non-Departmental**						
Division	**3744 - American Rescue Plan Act**						
Operating Expenses							
60807.00	Storm Water No Sub Account	.00	645,120.91	.00	.00	.00	.00
63600.00	Neighborhood Revitalization No Sub Account	.00	327,951.00	.00	.00	.00	.00
64100.02	Grants to Others Housing	.00	1,000,000.00	.00	.00	.00	.00
64100.03	Grants to Others Skilled Trades	.00	1,000,000.00	.00	.00	.00	.00
71000.38	Internal Chargebacks External Audit Costs	.00	8,724.00	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$2,981,795.91	$0.00	$0.00	$0.00	$0.00
	Division **3744 - American Rescue Plan Act** Totals	$0.00	($2,981,795.91)	$0.00	$0.00	$0.00	$0.00
	Department **155 - Non-Departmental** Totals	$32,112,228.07	$27,751,377.53	$31,775,585.00	$31,466,526.00	$32,508,530.00	$33,475,234.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **157 - Occupational Health**							
Division **1000 - Administration**							
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	.00	.00	.00	.00	5,000.00	5,000.00
	Operating Expenses Totals	$0.00	$0.00	$0.00	$0.00	$5,000.00	$5,000.00
	Division **1000 - Administration** Totals	$0.00	$0.00	$0.00	$0.00	($5,000.00)	($5,000.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**157 - Occupational Health**						
Division	**1300 - County Wellness**						
Operating Expenses							
60120.01	Minor Equipment & Tools Other Minor Equipment	200.00	.00	.00	.00	.00	.00
60600.07	Maintenance & Repairs Medical Equip Maintenance	.00	215.46	1,500.00	1,500.00	1,500.00	1,500.00
60771.00	Online Services & Subscriptions No Sub Account	498.00	.00	.00	.00	.00	.00
60787.00	Postage No Sub Account	13.51	.00	.00	.00	.00	.00
	Operating Expenses Totals	$711.51	$215.46	$1,500.00	$1,500.00	$1,500.00	$1,500.00
	Division **1300 - County Wellness** Totals	($711.51)	($215.46)	($1,500.00)	($1,500.00)	($1,500.00)	($1,500.00)
	Department **157 - Occupational Health** Totals	($711.51)	($215.46)	($1,500.00)	($1,500.00)	($6,500.00)	($6,500.00)

La Crosse County Budget - 2027
FACILITIES DEPARTMENT SUMMARY

	2024 Actual	2025 Actual	2026 Board Approved	2026 Projected	2027 Request	2027 Admin Approved
REVENUES						
Property Management	58,317	64,533	54,800	50,074	50,014	50,014
Health & Human Services Building	-		-	-	-	-
Courthouse & Law Enforcement Ctr	222,126	228,634	235,533	234,982	236,660	236,660
Ophelia's House	-	-	-	-	-	-
Administrative Center	5,570	5,560	5,000	5,160	5,160	5,160
Parks Revenues	854,882	907,033	912,520	903,251	908,960	908,960
Capital Improvements Revenues	1,850	800	-	-	-	-
TOTAL REVENUES	**1,142,745**	**1,206,560**	**1,207,853**	**1,193,467**	**1,200,794**	**1,200,794**
EXPENSES						
Property Management	332,981	374,730	368,571	391,077	404,831	408,831
Health & Human Services Building	597,898	616,342	608,024	558,890	660,032	660,032
Courthouse & Law Enforcement Ctr	1,278,597	1,313,890	1,324,558	1,262,864	1,448,178	1,448,178
Ophelia's House	59	161	500	500	500	500
Administrative Center	349,950	317,026	312,990	314,090	350,495	350,495
Parks Expenses	1,329,792	1,217,288	1,250,563	1,188,249	1,329,428	1,329,428
Capital Improvements Expenses	638,529	679,205	923,000	1,137,919	13,588,000	1,128,000
TOTAL EXPENSES	**4,527,806**	**4,518,642**	**4,788,206**	**4,853,589**	**17,781,464**	**5,325,464**
TOTAL REVENUES	**1,142,745**	**1,206,560**	**1,207,853**	**1,193,467**	**1,200,794**	**1,200,794**
TOTAL SALARIES	**2,449,490**	**2,542,000**	**2,629,627**	**2,493,532**	**2,975,469**	**2,975,469**
TOTAL OPERATING	**1,414,445**	**1,373,805**	**1,338,579**	**1,645,525**	**1,284,995**	**1,356,995**
TOTAL CAPITAL	**663,871**	**602,837**	**820,000**	**714,532**	**13,521,000**	**993,000**
TOTAL EXPENSES	**4,527,806**	**4,518,642**	**4,788,206**	**4,853,589**	**17,781,464**	**5,325,464**
NET REVENUES/EXPENSES	**3,385,061**	**3,312,082**	**3,580,353**	**3,660,122**	**16,580,670**	**4,124,670**
From Fund Balance	(904,602)	(687,979)	(820,000)	(899,769)	(13,453,000)	(993,000)
NET FUNDING REQUIREMENT	**2,480,459**	**2,624,103**	**2,760,353**	**2,760,353**	**3,127,670**	**3,131,670**

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**160 - Facilities**						
Division	**1000 - Administration**						
Revenues							
45140.00	TVRP Collections No Sub Account	92.00	87.00	200.00	200.00	200.00	200.00
46195.02	Other General Govt Charges Badge Replacement	255.00	360.00	200.00	330.00	270.00	270.00
46330.00	Parking Lots Ramps & Meters No Sub Account	7,412.95	9,134.22	8,000.00	8,000.00	8,000.00	8,000.00
46330.01	Parking Lots Ramps & Meters Parking Permits	37.92	9.48	.00	.00	.00	.00
47310.05	General Pymts from Local Govts Snow Plowing	.00	1,966.77	1,400.00	1,400.00	1,400.00	1,400.00
48110.01	Interest Income GASB 87 Lease Interest Income	2,513.74	1,220.56	.00	.00	.00	.00
48200.05	Rent Revenue Land Rent	48,005.10	51,754.89	45,000.00	40,144.00	40,144.00	40,144.00
	Revenues Totals	$58,316.71	$64,532.92	$54,800.00	$50,074.00	$50,014.00	$50,014.00
Personnel Services							
60001.01	Earnings General Earnings	143,633.68	171,789.52	166,570.00	166,570.00	180,617.00	180,617.00
60005.01	Fringes FICA	8,657.70	10,248.10	10,327.00	10,327.00	11,198.00	11,198.00
60005.02	Fringes Medicare	2,024.57	2,396.77	2,415.00	2,415.00	2,619.00	2,619.00
60005.03	Fringes Retirement	9,907.36	11,629.11	11,577.00	11,577.00	13,004.00	13,004.00
60005.04	Fringes Health Insurance	30,097.05	35,829.97	34,412.00	43,468.00	54,328.00	54,328.00
60005.05	Fringes Dental Insurance	1,648.85	1,883.17	1,823.00	1,823.00	2,086.00	2,086.00
60005.06	Fringes Life Insurance	238.14	284.29	283.00	283.00	333.00	333.00
	Personnel Services Totals	$196,207.35	$234,060.93	$227,407.00	$236,463.00	$264,185.00	$264,185.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	647.87	516.76	600.00	600.00	600.00	600.00
60101.13	Operating Supplies Gasoline	2,686.47	1,831.70	3,500.00	3,000.00	3,000.00	3,000.00
60101.29	Operating Supplies Uniform & Clothing	555.78	3,233.18	3,750.00	3,750.00	3,750.00	3,750.00
60101.32	Operating Supplies Badge ID Expense	1,960.82	3,393.55	2,000.00	2,000.00	2,000.00	2,000.00
60101.42	Operating Supplies Inventory adjustment	10,726.57	(17,275.77)	.00	.00	.00	.00
60120.01	Minor Equipment & Tools Other Minor Equipment	.00	6,636.53	6,000.00	6,000.00	2,200.00	2,200.00
60200.01	General Professional Services Other General Prof Services	85.67	83.30	200.00	200.00	200.00	200.00
60200.10	General Professional Services Employee Health Assessment	521.00	648.00	.00	.00	.00	.00
60210.03	Clerical & Administrative Services Outside Printing	.00	400.88	1,000.00	1,000.00	1,000.00	1,000.00
60520.00	Snow Removal No Sub Account	10,163.52	8,352.06	10,000.00	10,000.00	10,000.00	10,000.00
60600.02	Maintenance & Repairs Building Maintenance	1,338.84	4,546.68	1,000.00	1,000.00	1,000.00	1,000.00
60600.08	Maintenance & Repairs Property Care & Maintenance	2,772.95	1,961.72	6,000.00	4,000.00	4,000.00	4,000.00
60600.13	Maintenance & Repairs Equipment Maintenance	5,665.67	2,651.83	7,000.00	7,000.00	7,000.00	7,000.00
60600.14	Maintenance & Repairs Parking Lot Maintenance	200.00	519.18	2,500.00	1,500.00	1,500.00	1,500.00
60602.02	IT Maintenance Communications Maintenance	21,501.44	12,018.51	13,288.00	13,288.00	13,288.00	13,288.00
60602.04	IT Maintenance Computer Software Maintenance	8,005.44	7,036.62	15,959.00	13,105.00	14,658.00	18,658.00
60730.00	Dupl/Printing (internal) No Sub Account	1,364.96	1,884.43	1,500.00	1,500.00	1,500.00	1,500.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **160 - Facilities**							
Division **1000 - Administration**							
Operating Expenses							
60735.00	Employee Recognition No Sub Account	822.05	646.12	1,000.00	1,000.00	1,000.00	1,000.00
60771.00	Online Services & Subscriptions No Sub Account	550.00	1,030.00	600.00	990.00	1,000.00	1,000.00
60772.00	Professional Dues No Sub Account	325.00	325.00	550.00	550.00	550.00	550.00
60785.05	Phone Smart Phone BYOD	1,125.00	1,100.00	1,500.00	1,500.00	1,500.00	1,500.00
60787.00	Postage No Sub Account	249.57	261.18	300.00	300.00	300.00	300.00
60796.00	Public Notice No Sub Account	24.52	.00	200.00	200.00	200.00	200.00
60802.00	Electricity No Sub Account	5,201.94	6,422.41	6,000.00	6,000.00	6,000.00	6,000.00
60806.00	Gas Natural/Propane	4,056.47	6,519.02	7,500.00	7,500.00	7,500.00	7,500.00
60807.00	Storm Water No Sub Account	5,535.08	7,090.43	8,500.00	10,000.00	10,000.00	10,000.00
60808.00	Water & Sewer No Sub Account	225.07	177.18	800.00	800.00	800.00	800.00
61100.01	Other Travel Expenses Other Travel Expenses	.00	.00	500.00	500.00	500.00	500.00
61101.01	Hotel Hotel Expense-Employee	.00	.00	900.00	900.00	900.00	900.00
61102.01	Meals Meal Expense-Employee	.00	.00	300.00	300.00	300.00	300.00
61103.01	Mileage Mileage Reimbursement-Employee	3,883.32	3,906.70	4,000.00	4,000.00	4,000.00	4,000.00
61200.02	Rent Land Rent	58,394.71	44,419.63	45,650.00	50,000.00	50,000.00	50,000.00
66000.04	Other Miscellaneous Expenses Interdepartmental Tracking	.00	.00	.00	9,785.00	.00	.00
66045.00	TVRP Expense No Sub Account	82.62	116.28	.00	.00	.00	.00
69010.04	ETR Hillview/Lakeview	(323.38)	.00	.00	.00	.00	.00
71000.18	Internal Chargebacks Maintenance Internal	(4,141.84)	(2,224.58)	(4,000.00)	(221.00)	(1,000.00)	(1,000.00)
71000.21	Internal Chargebacks Misc Internal	(7,433.00)	(7,433.00)	(7,433.00)	(7,433.00)	(8,600.00)	(8,600.00)
	Operating Expenses Totals	$136,774.13	$100,795.53	$141,164.00	$154,614.00	$140,646.00	$144,646.00
Capital Outlay							
80180.00	Vehicles No Sub Account	.00	39,873.53	.00	.00	.00	.00
	Capital Outlay Totals	$0.00	$39,873.53	$0.00	$0.00	$0.00	$0.00
	Division **1000 - Administration** Totals	($274,664.77)	($310,197.07)	($313,771.00)	($341,003.00)	($354,817.00)	($358,817.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**160 - Facilities**						
Division	**1720 - Health & Human Services**						
Personnel Services							
60001.01	Earnings General Earnings	286,220.11	288,691.64	294,130.00	261,695.00	315,178.00	315,178.00
60005.01	Fringes FICA	16,939.41	16,985.49	18,236.00	16,225.00	19,541.00	19,541.00
60005.02	Fringes Medicare	3,961.45	3,972.05	4,265.00	3,795.00	4,570.00	4,570.00
60005.03	Fringes Retirement	19,751.56	20,068.23	20,442.00	18,188.00	22,693.00	22,693.00
60005.04	Fringes Health Insurance	86,813.02	92,013.60	96,559.00	87,840.00	125,361.00	125,361.00
60005.05	Fringes Dental Insurance	4,862.42	4,840.61	4,933.00	4,933.00	4,781.00	4,781.00
60005.06	Fringes Life Insurance	485.04	470.44	470.00	470.00	504.00	504.00
	Personnel Services Totals	$419,033.01	$427,042.06	$439,035.00	$393,146.00	$492,628.00	$492,628.00
Operating Expenses							
60101.08	Operating Supplies Cleaning Supplies	12,397.79	12,441.62	12,500.00	12,800.00	13,000.00	13,000.00
60120.01	Minor Equipment & Tools Other Minor Equipment	1,210.99	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
60600.02	Maintenance & Repairs Building Maintenance	25,914.82	31,544.30	30,045.00	32,000.00	32,960.00	32,960.00
60600.04	Maintenance & Repairs Elevator Maintenance	5,093.50	5,299.85	6,500.00	6,000.00	6,500.00	6,500.00
60740.00	Employee Training No Sub Account	.00	.00	500.00	500.00	500.00	500.00
60785.03	Phone Internal VoIP Telephone	576.00	648.00	648.00	648.00	648.00	648.00
60785.04	Phone Cell Phone	23.01	29.82	96.00	96.00	96.00	96.00
60802.00	Electricity No Sub Account	108,511.55	107,640.38	85,500.00	80,000.00	80,000.00	80,000.00
60805.00	Garbage Removal No Sub Account	5,107.60	6,419.79	6,000.00	6,500.00	6,500.00	6,500.00
60806.00	Gas Natural/Propane	13,904.05	18,773.87	19,500.00	19,500.00	19,500.00	19,500.00
60808.00	Water & Sewer No Sub Account	6,126.02	5,302.39	6,500.00	6,500.00	6,500.00	6,500.00
	Operating Expenses Totals	$178,865.33	$189,300.02	$168,989.00	$165,744.00	$167,404.00	$167,404.00
	Division **1720 - Health & Human Services** Totals	($597,898.34)	($616,342.08)	($608,024.00)	($558,890.00)	($660,032.00)	($660,032.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**160 - Facilities**						
Division	**1750 - LEC Building**						
Revenues							
48110.01	Interest Income GASB 87 Lease Interest Income	17,861.35	15,452.40	12,933.00	12,932.00	10,298.00	10,298.00
48200.01	Rent Revenue General Rent Revenue	770.00	810.00	1,550.00	1,000.00	1,000.00	1,000.00
48200.06	Rent Revenue Office Space Rent	8,026.38	8,514.00	8,514.00	8,514.00	8,514.00	8,514.00
48200.07	Rent Revenue Probation and Parole Rent	181,468.37	189,857.16	198,536.00	198,536.00	207,515.00	207,515.00
48900.01	Miscellaneous Revenue General Misc Revenues	14,000.04	14,000.04	14,000.00	14,000.00	9,333.00	9,333.00
	Revenues Totals	$222,126.14	$228,633.60	$235,533.00	$234,982.00	$236,660.00	$236,660.00
Personnel Services							
60001.01	Earnings General Earnings	573,451.67	592,256.12	617,257.00	574,058.00	658,749.00	658,749.00
60005.01	Fringes FICA	34,134.63	35,053.84	38,270.00	35,592.00	40,842.00	40,842.00
60005.02	Fringes Medicare	7,983.64	8,199.04	8,950.00	8,324.00	9,552.00	9,552.00
60005.03	Fringes Retirement	39,516.69	41,172.75	42,899.00	39,897.00	47,430.00	47,430.00
60005.04	Fringes Health Insurance	141,590.05	159,672.75	162,095.00	171,406.00	240,795.00	240,795.00
60005.05	Fringes Dental Insurance	8,051.95	8,574.45	8,459.00	8,459.00	9,806.00	9,806.00
60005.06	Fringes Life Insurance	1,142.69	1,171.90	1,234.00	1,234.00	1,314.00	1,314.00
	Personnel Services Totals	$805,871.32	$846,100.85	$879,164.00	$838,970.00	$1,008,488.00	$1,008,488.00
Operating Expenses							
60101.08	Operating Supplies Cleaning Supplies	24,604.50	19,500.00	20,500.00	20,500.00	20,500.00	20,500.00
60101.17	Operating Supplies Jail Supplies	36,000.00	37,640.91	38,000.00	38,000.00	38,000.00	38,000.00
60120.01	Minor Equipment & Tools Other Minor Equipment	3,286.57	5,163.73	8,200.00	8,200.00	8,200.00	8,200.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	11,255.70	21,011.98	8,000.00	8,000.00	8,000.00	8,000.00
60600.02	Maintenance & Repairs Building Maintenance	46,863.77	45,774.38	43,046.00	43,046.00	45,960.00	45,960.00
60600.04	Maintenance & Repairs Elevator Maintenance	9,491.87	12,180.00	11,500.00	.00	11,500.00	11,500.00
60600.15	Maintenance & Repairs LEC XRAY Machine Maintenance	4,645.50	4,645.50	5,024.00	5,024.00	6,406.00	6,406.00
60600.17	Maintenance & Repairs Aramark	.00	2,628.43	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	.00	.00	300.00	300.00	300.00	300.00
60785.03	Phone Internal VoIP Telephone	288.00	324.00	324.00	324.00	324.00	324.00
60802.00	Electricity No Sub Account	255,968.00	232,734.75	185,000.00	185,000.00	185,000.00	185,000.00
60805.00	Garbage Removal No Sub Account	6,654.00	6,275.10	6,500.00	6,500.00	6,500.00	6,500.00
60806.00	Gas Natural/Propane	44,507.24	62,200.32	90,000.00	80,000.00	80,000.00	80,000.00
60808.00	Water & Sewer No Sub Account	29,160.05	17,709.64	29,000.00	29,000.00	29,000.00	29,000.00
	Operating Expenses Totals	$472,725.20	$467,788.74	$445,394.00	$423,894.00	$439,690.00	$439,690.00
	Division **1750 - LEC Building** Totals	($1,056,470.38)	($1,085,255.99)	($1,089,025.00)	($1,027,882.00)	($1,211,518.00)	($1,211,518.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**160 - Facilities**						
Division	**1780 - Ophelias House**						
Operating Expenses							
60600.02	Maintenance & Repairs Building Maintenance	59.32	161.03	500.00	500.00	500.00	500.00
	Operating Expenses Totals	$59.32	$161.03	$500.00	$500.00	$500.00	$500.00
	Division **1780 - Ophelias House** Totals	($59.32)	($161.03)	($500.00)	($500.00)	($500.00)	($500.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**160 - Facilities**						
Division	**1810 - Admin Building**						
Revenues							
48200.01	Rent Revenue General Rent Revenue	5,570.00	5,560.00	5,000.00	5,160.00	5,160.00	5,160.00
	Revenues Totals	$5,570.00	$5,560.00	$5,000.00	$5,160.00	$5,160.00	$5,160.00
Personnel Services							
60001.01	Earnings General Earnings	179,899.83	168,054.67	169,306.00	169,306.00	185,438.00	185,438.00
60005.01	Fringes FICA	10,739.14	10,004.78	10,497.00	10,497.00	11,497.00	11,497.00
60005.02	Fringes Medicare	2,511.51	2,339.29	2,455.00	2,455.00	2,689.00	2,689.00
60005.03	Fringes Retirement	12,413.04	11,692.55	11,767.00	11,767.00	13,352.00	13,352.00
60005.04	Fringes Health Insurance	49,392.15	38,153.55	42,828.00	42,828.00	59,193.00	59,193.00
60005.05	Fringes Dental Insurance	2,681.41	2,400.36	2,586.00	2,586.00	2,685.00	2,685.00
60005.06	Fringes Life Insurance	306.51	321.17	298.00	298.00	328.00	328.00
	Personnel Services Totals	$257,943.59	$232,966.37	$239,737.00	$239,737.00	$275,182.00	$275,182.00
Operating Expenses							
60101.08	Operating Supplies Cleaning Supplies	7,264.68	6,228.80	7,000.00	7,000.00	7,000.00	7,000.00
60120.01	Minor Equipment & Tools Other Minor Equipment	2,942.79	1,995.74	2,000.00	2,000.00	2,000.00	2,000.00
60600.02	Maintenance & Repairs Building Maintenance	16,468.59	16,125.57	15,085.00	15,085.00	16,045.00	16,045.00
60600.04	Maintenance & Repairs Elevator Maintenance	4,311.13	2,561.47	3,360.00	3,360.00	3,360.00	3,360.00
60740.00	Employee Training No Sub Account	178.00	12.00	300.00	300.00	300.00	300.00
60785.03	Phone Internal VoIP Telephone	864.00	1,008.00	1,008.00	1,008.00	1,008.00	1,008.00
60802.00	Electricity No Sub Account	48,361.00	42,254.08	26,500.00	30,000.00	30,000.00	30,000.00
60805.00	Garbage Removal No Sub Account	3,005.64	3,030.64	3,500.00	3,100.00	3,100.00	3,100.00
60806.00	Gas Natural/Propane	4,517.97	6,745.23	10,000.00	8,000.00	8,000.00	8,000.00
60808.00	Water & Sewer No Sub Account	4,092.40	4,097.84	4,500.00	4,500.00	4,500.00	4,500.00
	Operating Expenses Totals	$92,006.20	$84,059.37	$73,253.00	$74,353.00	$75,313.00	$75,313.00
	Division **1810 - Admin Building** Totals	($344,379.79)	($311,465.74)	($307,990.00)	($308,930.00)	($345,335.00)	($345,335.00)
	Department **160 - Facilities** Totals	($2,273,472.60)	($2,323,421.91)	($2,319,310.00)	($2,237,205.00)	($2,572,202.00)	($2,576,202.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**165 - Parks Management**						
Division	**1000 - Administration**						
Revenues							
46720.07	Parks Revenue Trail Grooming Revenue	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
48200.01	Rent Revenue General Rent Revenue	5,000.00	5,000.00	.00	.00	.00	.00
48500.05	Donations and Contributions Park Plat	1,271.10	.00	500.00	1,391.00	500.00	500.00
48500.15	Donations and Contributions Boat Landing	195.33	.00	200.00	350.00	250.00	250.00
48500.18	Donations and Contributions Billboard Lease	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00
48900.01	Miscellaneous Revenue General Misc Revenues	120.00	855.40	.00	.00	.00	.00
48902.00	Insurance Recoveries No Sub Account	(131.08)	.00	.00	.00	.00	.00
	Revenues Totals	$6,455.35	$7,355.40	$7,200.00	$8,241.00	$7,250.00	$7,250.00
Personnel Services							
60001.01	Earnings General Earnings	611,578.74	641,052.74	672,736.00	628,521.00	724,591.00	724,591.00
60005.01	Fringes FICA	37,307.92	39,089.79	41,710.00	38,968.00	44,925.00	44,925.00
60005.02	Fringes Medicare	8,725.12	9,141.83	9,755.00	9,113.00	10,507.00	10,507.00
60005.03	Fringes Retirement	29,668.97	31,261.34	32,046.00	29,940.00	35,668.00	35,668.00
60005.04	Fringes Health Insurance	78,196.73	76,336.13	82,869.00	73,990.00	113,882.00	113,882.00
60005.05	Fringes Dental Insurance	4,085.64	3,990.09	4,205.00	3,664.00	4,371.00	4,371.00
60005.06	Fringes Life Insurance	871.87	958.22	963.00	1,020.00	1,042.00	1,042.00
	Personnel Services Totals	$770,434.99	$801,830.14	$844,284.00	$785,216.00	$934,986.00	$934,986.00
Operating Expenses							
60101.06	Operating Supplies Campground Store Supplies	1,250.00	6.50	.00	.00	.00	.00
60101.13	Operating Supplies Gasoline	.00	712.15	.00	.00	.00	.00
60101.21	Operating Supplies Landscaping Supplies	(166.09)	.00	1,500.00	.00	.00	.00
60120.01	Minor Equipment & Tools Other Minor Equipment	11,868.85	4,683.90	7,000.00	7,000.00	15,800.00	15,800.00
60200.01	General Professional Services Other General Prof Services	85.60	42.50	.00	.00	.00	.00
60210.03	Clerical & Administrative Services Outside Printing	727.18	.00	.00	.00	.00	.00
60600.02	Maintenance & Repairs Building Maintenance	432.26	152.98	500.00	500.00	.00	.00
60600.13	Maintenance & Repairs Equipment Maintenance	1,312.88	.00	5,000.00	5,000.00	5,000.00	5,000.00
60602.02	IT Maintenance Communications Maintenance	.00	.00	220.00	220.00	377.00	377.00
60602.04	IT Maintenance Computer Software Maintenance	7,561.37	9,227.59	8,784.00	9,193.00	9,223.00	9,223.00
60705.00	Advertising and Promotions No Sub Account	4,931.05	1,978.15	4,000.00	4,000.00	14,000.00	14,000.00
60740.00	Employee Training No Sub Account	5.00	.00	.00	.00	.00	.00
60746.00	Financial Charges & Late Fees No Sub Account	19,771.01	23,277.22	20,000.00	23,000.00	24,000.00	24,000.00
60785.03	Phone Internal VoIP Telephone	528.00	744.00	700.00	700.00	700.00	700.00
60806.00	Gas Natural/Propane	(83.10)	.00	.00	.00	.00	.00
66000.06	Other Miscellaneous Expenses IT Charges	114.47	3,839.52	2,030.00	2,030.00	10,530.00	10,530.00
	Operating Expenses Totals	$48,338.48	$44,664.51	$49,734.00	$51,643.00	$79,630.00	$79,630.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**165 - Parks Management**						
Division	**1000 - Administration**						
Capital Outlay							
80200.00	Other Capital Assets No Sub Account	196,833.09	67,408.17	43,000.00	43,000.00	.00	.00
	Capital Outlay Totals	$196,833.09	$67,408.17	$43,000.00	$43,000.00	$0.00	$0.00
Fund Balance Usage							
99999.05	Fund Balance Usage General Fund	.00	.00	43,000.00	(1,763.00)	.00	.00
	Fund Balance Usage Totals	$0.00	$0.00	$43,000.00	($1,763.00)	$0.00	$0.00
	Division **1000 - Administration** Totals	($1,009,151.21)	($906,547.42)	($886,818.00)	($873,381.00)	($1,007,366.00)	($1,007,366.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **165 - Parks Management**							
Division **1850 - Snowmobiling Grant**							
Revenues							
43571.00	State Aid Culture and Recreation No Sub Account	34,153.96	48,997.49	43,920.00	43,920.00	43,920.00	43,920.00
	Revenues Totals	$34,153.96	$48,997.49	$43,920.00	$43,920.00	$43,920.00	$43,920.00
Operating Expenses							
60600.11	Maintenance & Repairs Snowmobile Trail Maintenance	34,153.96	48,997.49	43,920.00	43,920.00	43,920.00	43,920.00
	Operating Expenses Totals	$34,153.96	$48,997.49	$43,920.00	$43,920.00	$43,920.00	$43,920.00
Division **1850 - Snowmobiling Grant** Totals		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **165 - Parks Management**							
Division **1870 - Goose Island Store**							
Revenues							
46720.02	Parks Revenue GI Campground Store Revenue	64,570.48	74,871.98	75,000.00	75,000.00	75,000.00	75,000.00
	Revenues Totals	$64,570.48	$74,871.98	$75,000.00	$75,000.00	$75,000.00	$75,000.00
Operating Expenses							
60101.06	Operating Supplies Campground Store Supplies	35,102.64	39,831.84	40,000.00	40,000.00	40,000.00	40,000.00
60120.01	Minor Equipment & Tools Other Minor Equipment	66.84	.00	.00	.00	.00	.00
60600.02	Maintenance & Repairs Building Maintenance	314.97	470.90	500.00	500.00	1,000.00	1,000.00
60760.00	Licenses & Permits No Sub Account	370.62	29.95	500.00	500.00	500.00	500.00
	Operating Expenses Totals	$35,855.07	$40,332.69	$41,000.00	$41,000.00	$41,500.00	$41,500.00
	Division **1870 - Goose Island Store** Totals	$28,715.41	$34,539.29	$34,000.00	$34,000.00	$33,500.00	$33,500.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**165 - Parks Management**						
Division	**1900 - Goose Island**						
Revenues							
46720.06	Parks Revenue Shelter Permits	6,080.00	9,226.92	12,000.00	9,000.00	9,500.00	9,500.00
46720.09	Parks Revenue GI Camping Revenue	445,045.02	533,408.15	520,000.00	520,000.00	520,000.00	520,000.00
	Revenues Totals	$451,125.02	$542,635.07	$532,000.00	$529,000.00	$529,500.00	$529,500.00
Operating Expenses							
60101.06	Operating Supplies Campground Store Supplies	.00	517.22	.00	.00	.00	.00
60101.08	Operating Supplies Cleaning Supplies	4,656.02	4,871.35	4,500.00	5,000.00	5,000.00	5,000.00
60101.13	Operating Supplies Gasoline	12,421.47	10,434.91	16,000.00	14,000.00	14,000.00	14,000.00
60101.21	Operating Supplies Landscaping Supplies	10,782.83	10,765.35	10,500.00	10,500.00	10,500.00	10,500.00
60120.01	Minor Equipment & Tools Other Minor Equipment	11,323.46	5,210.16	6,000.00	6,000.00	6,000.00	6,000.00
60200.01	General Professional Services Other General Prof Services	.00	47.60	250.00	250.00	250.00	250.00
60210.03	Clerical & Administrative Services Outside Printing	932.93	1,319.68	1,000.00	1,000.00	1,000.00	1,000.00
60400.16	Contracted Services Sanitary Services	6,303.00	7,017.00	8,000.00	8,000.00	8,000.00	8,000.00
60600.02	Maintenance & Repairs Building Maintenance	6,491.64	6,530.56	6,500.00	6,500.00	6,500.00	6,500.00
60600.03	Maintenance & Repairs Electrical Maintenance	110.09	.00	.00	.00	2,500.00	2,500.00
60600.13	Maintenance & Repairs Equipment Maintenance	12,027.13	11,071.85	14,000.00	14,000.00	14,000.00	14,000.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(1.49)	.00	.00	.00	.00
60705.00	Advertising and Promotions No Sub Account	245.08	2,065.62	3,000.00	2,000.00	2,200.00	2,200.00
60740.00	Employee Training No Sub Account	501.74	517.52	900.00	900.00	900.00	900.00
60760.00	Licenses & Permits No Sub Account	1,853.00	1,841.00	1,500.00	1,300.00	1,500.00	1,500.00
60785.02	Phone Telephone (External)	2,541.61	1,635.32	3,000.00	2,000.00	2,000.00	2,000.00
60785.04	Phone Cell Phone	284.48	288.56	330.00	320.00	330.00	330.00
60802.00	Electricity No Sub Account	37,204.59	42,753.91	32,000.00	32,000.00	32,000.00	32,000.00
60805.00	Garbage Removal No Sub Account	11,458.09	10,789.73	12,300.00	12,300.00	12,802.00	12,802.00
60806.00	Gas Natural/Propane	3,044.52	2,524.83	3,500.00	3,900.00	3,500.00	3,500.00
64000.18	Donation Expense Youth Fishing	.00	.00	.00	2,555.00	.00	.00
71000.16	Internal Chargebacks Lab Internal	81.00	27.00	900.00	600.00	600.00	600.00
	Operating Expenses Totals	$122,262.68	$120,227.68	$124,180.00	$123,125.00	$123,582.00	$123,582.00
Capital Outlay							
80200.00	Other Capital Assets No Sub Account	5,000.00	6,150.00	.00	.00	.00	.00
	Capital Outlay Totals	$5,000.00	$6,150.00	$0.00	$0.00	$0.00	$0.00
	Division **1900 - Goose Island** Totals	$323,862.34	$416,257.39	$407,820.00	$405,875.00	$405,918.00	$405,918.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**165 - Parks Management**						
Division	**1920 - Veterans Park Store**						
Revenues							
46720.11	Parks Revenue VT Campground Store Revenue	13,165.20	14,123.93	15,000.00	14,200.00	15,000.00	15,000.00
	Revenues Totals	$13,165.20	$14,123.93	$15,000.00	$14,200.00	$15,000.00	$15,000.00
Operating Expenses							
60101.06	Operating Supplies Campground Store Supplies	10,485.58	7,434.91	8,000.00	8,000.00	8,000.00	8,000.00
60600.02	Maintenance & Repairs Building Maintenance	25.72	145.89	500.00	500.00	1,000.00	1,000.00
60772.00	Professional Dues No Sub Account	.00	100.00	.00	.00	.00	.00
	Operating Expenses Totals	$10,511.30	$7,680.80	$8,500.00	$8,500.00	$9,000.00	$9,000.00
	Division **1920 - Veterans Park Store** Totals	$2,653.90	$6,443.13	$6,500.00	$5,700.00	$6,000.00	$6,000.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **165 - Parks Management**							
Division **1930 - Veterans Park**							
Revenues							
46720.06	Parks Revenue Shelter Permits	7,730.00	8,377.50	10,000.00	10,000.00	10,000.00	10,000.00
46720.10	Parks Revenue VT Camping Revenue	244,979.50	207,724.00	225,000.00	220,000.00	225,000.00	225,000.00
	Revenues Totals	$252,709.50	$216,101.50	$235,000.00	$230,000.00	$235,000.00	$235,000.00
Operating Expenses							
60101.08	Operating Supplies Cleaning Supplies	2,494.03	3,000.95	3,000.00	3,000.00	3,500.00	3,500.00
60101.13	Operating Supplies Gasoline	6,531.79	8,766.27	10,000.00	8,000.00	8,000.00	8,000.00
60101.21	Operating Supplies Landscaping Supplies	6,527.74	6,546.26	8,500.00	8,500.00	8,500.00	8,500.00
60120.01	Minor Equipment & Tools Other Minor Equipment	9,478.57	3,659.50	4,000.00	4,000.00	4,000.00	4,000.00
60200.01	General Professional Services Other General Prof Services	.00	47.60	250.00	250.00	250.00	250.00
60210.03	Clerical & Administrative Services Outside Printing	74.21	91.95	880.00	880.00	880.00	880.00
60400.16	Contracted Services Sanitary Services	2,935.54	5,727.88	5,000.00	5,000.00	5,000.00	5,000.00
60600.02	Maintenance & Repairs Building Maintenance	3,089.66	4,401.64	5,000.00	5,000.00	5,000.00	5,000.00
60600.03	Maintenance & Repairs Electrical Maintenance	540.01	.00	.00	.00	1,500.00	1,500.00
60600.13	Maintenance & Repairs Equipment Maintenance	4,519.59	11,816.90	12,000.00	12,000.00	12,000.00	12,000.00
60705.00	Advertising and Promotions No Sub Account	837.71	1,535.30	2,000.00	2,000.00	2,200.00	2,200.00
60740.00	Employee Training No Sub Account	.00	138.38	600.00	600.00	600.00	600.00
60760.00	Licenses & Permits No Sub Account	935.00	879.00	1,000.00	1,000.00	1,000.00	1,000.00
60785.02	Phone Telephone (External)	679.57	967.32	1,200.00	1,200.00	1,200.00	1,200.00
60785.04	Phone Cell Phone	270.30	182.64	200.00	200.00	200.00	200.00
60802.00	Electricity No Sub Account	25,409.02	23,649.15	30,000.00	28,000.00	30,000.00	30,000.00
60805.00	Garbage Removal No Sub Account	4,800.04	4,926.03	5,500.00	5,500.00	5,665.00	5,665.00
60806.00	Gas Natural/Propane	1,432.87	1,092.70	2,000.00	2,000.00	2,000.00	2,000.00
71000.16	Internal Chargebacks Lab Internal	.00	.00	650.00	650.00	650.00	650.00
	Operating Expenses Totals	$70,555.65	$77,429.47	$91,780.00	$87,780.00	$92,145.00	$92,145.00
	Division **1930 - Veterans Park** Totals	$182,153.85	$138,672.03	$143,220.00	$142,220.00	$142,855.00	$142,855.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**165 - Parks Management**						
Division	**1990 - Neshonoc Swarthout**						
Revenues							
46720.06	Parks Revenue Shelter Permits	2,685.00	2,141.15	3,700.00	2,100.00	2,500.00	2,500.00
	Revenues Totals	$2,685.00	$2,141.15	$3,700.00	$2,100.00	$2,500.00	$2,500.00
Operating Expenses							
60101.21	Operating Supplies Landscaping Supplies	5.67	526.73	500.00	500.00	500.00	500.00
60600.02	Maintenance & Repairs Building Maintenance	3,507.95	304.13	500.00	500.00	500.00	500.00
60802.00	Electricity No Sub Account	214.15	200.20	200.00	200.00	200.00	200.00
71000.16	Internal Chargebacks Lab Internal	.00	.00	65.00	65.00	65.00	65.00
	Operating Expenses Totals	$3,727.77	$1,031.06	$1,265.00	$1,265.00	$1,265.00	$1,265.00
	Division **1990 - Neshonoc Swarthout** Totals	($1,042.77)	$1,110.09	$2,435.00	$835.00	$1,235.00	$1,235.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**165 - Parks Management**						
Division	**2020 - Neshonoc South**						
Operating Expenses							
60101.21	Operating Supplies Landscaping Supplies	160.42	.00	1,000.00	1,000.00	1,000.00	1,000.00
60400.16	Contracted Services Sanitary Services	1,222.00	1,360.00	1,700.00	1,400.00	1,700.00	1,700.00
	Operating Expenses Totals	$1,382.42	$1,360.00	$2,700.00	$2,400.00	$2,700.00	$2,700.00
	Division **2020 - Neshonoc South** Totals	($1,382.42)	($1,360.00)	($2,700.00)	($2,400.00)	($2,700.00)	($2,700.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **165 - Parks Management**							
Division **2035 - Dog Park**							
Licenses & Permits							
46720.12	Parks Revenue Dog Park Permit	927.91	666.90	700.00	700.00	700.00	700.00
	Licenses & Permits Totals	$927.91	$666.90	$700.00	$700.00	$700.00	$700.00
Revenues							
48500.01	Donations and Contributions Gen Donations & Contributions	29,089.78	139.75	.00	90.00	90.00	90.00
	Revenues Totals	$29,089.78	$139.75	$0.00	$90.00	$90.00	$90.00
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	181.96	173.96	200.00	200.00	200.00	200.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	436.45	2.50	.00	200.00	500.00	500.00
64000.00	Donation Expense No Sub Account	150.00	.00	.00	.00	.00	.00
	Operating Expenses Totals	$768.41	$176.46	$200.00	$400.00	$700.00	$700.00
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	29,968.57	.00	.00	.00	.00	.00
	Capital Outlay Totals	$29,968.57	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **2035 - Dog Park** Totals	($719.29)	$630.19	$500.00	$390.00	$90.00	$90.00
	Department **165 - Parks Management** Totals	($474,910.19)	($310,255.30)	($295,043.00)	($286,761.00)	($420,468.00)	($420,468.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**170 - Capital Projects**						
Division	**1720 - Health & Human Services**						
Operating Expenses							
60600.02	Maintenance & Repairs Building Maintenance	11,000.00	13,456.77	12,000.00	17,000.00	10,000.00	10,000.00
	Operating Expenses Totals	$11,000.00	$13,456.77	$12,000.00	$17,000.00	$10,000.00	$10,000.00
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	156,417.21	147,793.89	116,000.00	116,000.00	195,000.00	550,000.00
	Capital Outlay Totals	$156,417.21	$147,793.89	$116,000.00	$116,000.00	$195,000.00	$550,000.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	116,000.00	116,000.00	195,000.00	550,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$116,000.00	$116,000.00	$195,000.00	$550,000.00
Division	**1720 - Health & Human Services** Totals	($167,417.21)	($161,250.66)	($12,000.00)	($17,000.00)	($10,000.00)	($10,000.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**170 - Capital Projects**						
Division	**1750 - LEC Building**						
Operating Expenses							
60600.02	Maintenance & Repairs Building Maintenance	48,481.81	27,154.94	49,500.00	49,500.00	25,000.00	25,000.00
	Operating Expenses Totals	$48,481.81	$27,154.94	$49,500.00	$49,500.00	$25,000.00	$25,000.00
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	88,288.65	133,881.41	230,000.00	230,000.00	12,975,000.00	175,000.00
	Capital Outlay Totals	$88,288.65	$133,881.41	$230,000.00	$230,000.00	$12,975,000.00	$175,000.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	230,000.00	230,000.00	12,975,000.00	175,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$230,000.00	$230,000.00	$12,975,000.00	$175,000.00
	Division **1750 - LEC Building** Totals	($136,770.46)	($161,036.35)	($49,500.00)	($49,500.00)	($25,000.00)	($25,000.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**170 - Capital Projects**						
Division	**1780 - Ophelias House**						
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	.00	7,492.00	10,000.00	10,000.00	.00	.00
	Capital Outlay Totals	$0.00	$7,492.00	$10,000.00	$10,000.00	$0.00	$0.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	10,000.00	10,000.00	.00	.00
	Fund Balance Usage Totals	$0.00	$0.00	$10,000.00	$10,000.00	$0.00	$0.00
	Division **1780 - Ophelias House** Totals	$0.00	($7,492.00)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**170 - Capital Projects**						
Division	**1810 - Admin Building**						
Operating Expenses							
60600.02	Maintenance & Repairs Building Maintenance	7,175.52	4,500.00	.00	36,000.00	.00	.00
	Operating Expenses Totals	$7,175.52	$4,500.00	$0.00	$36,000.00	$0.00	$0.00
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	.00	.00	36,000.00	.00	15,000.00	.00
	Capital Outlay Totals	$0.00	$0.00	$36,000.00	$0.00	$15,000.00	$0.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	36,000.00	.00	15,000.00	.00
	Fund Balance Usage Totals	$0.00	$0.00	$36,000.00	$0.00	$15,000.00	$0.00
	Division **1810 - Admin Building** Totals	($7,175.52)	($4,500.00)	$0.00	($36,000.00)	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **170 - Capital Projects**							
Division **2050 - Parks**							
Revenues							
43571.00	State Aid Culture and Recreation No Sub Account	1,850.00	.00	.00	.00	.00	.00
48500.01	Donations and Contributions Gen Donations & Contributions	.00	800.00	.00	.00	.00	.00
	Revenues Totals	$1,850.00	$800.00	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60120.01	Minor Equipment & Tools Other Minor Equipment	.00	.00	.00	.00	3,000.00	3,000.00
60200.01	General Professional Services Other General Prof Services	.00	.00	.00	.00	6,000.00	6,000.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	162,448.72	90,529.64	39,500.00	88,887.00	61,000.00	61,000.00
71000.21	Internal Chargebacks Misc Internal	(58,554.00)	.00	.00	.00	.00	.00
	Operating Expenses Totals	$103,894.72	$90,529.64	$39,500.00	$88,887.00	$70,000.00	$70,000.00
Capital Outlay							
80100.00	Other Capital Equipment No Sub Account	.00	.00	.00	.00	103,000.00	103,000.00
80140.00	Major Capital Improvements No Sub Account	149,749.31	200,237.77	385,000.00	386,150.00	165,000.00	165,000.00
	Capital Outlay Totals	$149,749.31	$200,237.77	$385,000.00	$386,150.00	$268,000.00	$268,000.00
Fund Balance Usage							
99999.05	Fund Balance Usage General Fund	.00	.00	385,000.00	.00	.00	.00
99999.21	Fund Balance Usage Park Improvements	.00	.00	.00	386,150.00	268,000.00	268,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$385,000.00	$386,150.00	$268,000.00	$268,000.00
	Division **2050 - Parks** Totals	($251,794.03)	($289,967.41)	($39,500.00)	($88,887.00)	($70,000.00)	($70,000.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**170 - Capital Projects**						
Division	**2080 - Downtown Campus**						
Operating Expenses							
60600.02	Maintenance & Repairs Building Maintenance	35,907.81	54,158.28	45,000.00	45,000.00	30,000.00	30,000.00
	Operating Expenses Totals	$35,907.81	$54,158.28	$45,000.00	$45,000.00	$30,000.00	$30,000.00
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	37,614.37	.00	.00	159,382.00	.00	.00
	Capital Outlay Totals	$37,614.37	$0.00	$0.00	$159,382.00	$0.00	$0.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	159,382.00	.00	.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$159,382.00	$0.00	$0.00
	Division **2080 - Downtown Campus** Totals	($73,522.18)	($54,158.28)	($45,000.00)	($45,000.00)	($30,000.00)	($30,000.00)
	Department **170 - Capital Projects** Totals	($636,679.40)	($678,404.70)	($146,000.00)	($236,387.00)	($135,000.00)	($135,000.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**175 - Register of Deeds**						
Division	**1000 - Administration**						
Revenues							
46130.01	Register of Deeds Fees General Register of Deeds Fees	711,340.34	861,157.97	750,000.00	900,000.00	800,000.00	900,000.00
46130.02	Register of Deeds Fees Laredo/Tapstry Access Fees	163,507.53	200,142.44	160,000.00	215,000.00	190,000.00	200,000.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	(75.00)	.00	.00	.00	.00	.00
49300.03	Other Financing Sources GASB 96 SBITA Proceeds	28,590.19	.00	.00	.00	.00	.00
	Revenues Totals	$903,363.06	$1,061,300.41	$910,000.00	$1,115,000.00	$990,000.00	$1,100,000.00
Personnel Services							
60001.01	Earnings General Earnings	282,359.90	292,083.75	298,279.00	294,235.00	313,983.00	313,983.00
60005.01	Fringes FICA	16,421.70	16,949.54	18,493.00	18,243.00	19,467.00	19,467.00
60005.02	Fringes Medicare	3,840.56	3,963.99	4,325.00	4,266.00	4,553.00	4,553.00
60005.03	Fringes Retirement	19,486.78	20,322.28	20,730.00	20,449.00	22,607.00	22,607.00
60005.04	Fringes Health Insurance	88,440.00	88,440.00	91,094.00	92,862.00	120,729.00	120,729.00
60005.05	Fringes Dental Insurance	4,633.20	4,633.20	4,633.00	4,633.00	4,635.00	4,635.00
60005.06	Fringes Life Insurance	520.26	550.04	548.00	548.00	645.00	645.00
	Personnel Services Totals	$415,702.40	$426,942.80	$438,102.00	$435,236.00	$486,619.00	$486,619.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	3,690.68	3,429.49	3,500.00	3,500.00	3,500.00	3,500.00
60120.10	Minor Equipment & Tools Office Equipment	.00	975.82	.00	.00	.00	.00
60135.01	Subscription GASB 96 Principal	.00	9,070.29	.00	.00	.00	.00
60602.05	IT Maintenance Copier/Print Maintenance	1,443.73	1,771.90	1,500.00	1,750.00	1,750.00	1,750.00
60730.00	Dupl/Printing (internal) No Sub Account	2,161.36	3,359.61	3,000.00	3,000.00	3,000.00	3,000.00
60740.00	Employee Training No Sub Account	275.00	125.00	500.00	500.00	500.00	500.00
60745.01	Fees Laredo Access	22,580.98	23,165.80	23,500.00	25,000.00	25,000.00	25,000.00
60771.00	Online Services & Subscriptions No Sub Account	38,396.08	28,400.00	38,400.00	40,200.00	40,200.00	40,200.00
60772.00	Professional Dues No Sub Account	125.00	125.00	125.00	125.00	125.00	125.00
60785.03	Phone Internal VoIP Telephone	504.00	576.00	576.00	576.00	576.00	576.00
60787.00	Postage No Sub Account	791.07	725.53	500.00	750.00	700.00	700.00
61101.01	Hotel Hotel Expense-Employee	550.00	445.26	1,000.00	500.00	1,000.00	1,000.00
61103.01	Mileage Mileage Reimbursement-Employee	573.00	527.84	700.00	500.00	700.00	700.00
61104.00	Parking and Cab Expense No Sub Account	.00	.00	100.00	27.00	50.00	50.00
66000.00	Other Miscellaneous Expenses No Sub Account	6.30	.00	.00	.00	.00	.00
68300.04	Interest Expense GASB 96 SBITA Interest	3.92	929.71	.00	.00	.00	.00
	Operating Expenses Totals	$71,101.12	$73,627.25	$73,401.00	$76,428.00	$77,101.00	$77,101.00
Capital Outlay							
80191.00	GASB 96 SBITA No Sub Account	28,590.19	.00	.00	.00	.00	.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**175 - Register of Deeds**						
Division	**1000 - Administration**						
Capital Outlay							
80200.00	Other Capital Assets No Sub Account	.00	.00	.00	.00	.00	126,000.00
	Capital Outlay Totals	$28,590.19	$0.00	$0.00	$0.00	$0.00	$126,000.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	.00	.00	126,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$126,000.00
	Division **1000 - Administration** Totals	$387,969.35	$560,730.36	$398,497.00	$603,336.00	$426,280.00	$536,280.00
	Department **175 - Register of Deeds** Totals	$387,969.35	$560,730.36	$398,497.00	$603,336.00	$426,280.00	$536,280.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**180 - Zoning**						
Division	**1000 - Administration**						
Revenues							
43510.01	State Aid General Govt General Govt Grants	13,778.32	99,969.50	.00	.00	.00	.00
44400.01	Zoning Permits & Fees General Zoning Permits & Fees	77,039.38	88,250.00	80,000.00	80,000.00	80,000.00	80,000.00
46820.02	Other Conservation Public Charges Non-Metallic Mining Fees	23,341.00	23,749.00	23,000.00	23,000.00	23,000.00	23,000.00
46902.00	Sales of Maps & Publications No Sub Account	5,427.67	3,291.71	1,000.00	.00	.00	.00
48900.01	Miscellaneous Revenue General Misc Revenues	610.62	9.00	.00	.00	.00	.00
	Revenues Totals	$120,196.99	$215,269.21	$104,000.00	$103,000.00	$103,000.00	$103,000.00
Personnel Services							
60001.01	Earnings General Earnings	743,334.74	910,181.04	925,219.00	563,544.00	475,784.00	475,784.00
60005.01	Fringes FICA	44,967.66	55,224.95	57,364.00	33,911.00	29,499.00	29,499.00
60005.02	Fringes Medicare	10,516.71	12,915.59	13,416.00	7,625.00	6,899.00	6,899.00
60005.03	Fringes Retirement	51,300.05	63,050.24	64,303.00	27,728.00	34,256.00	34,256.00
60005.04	Fringes Health Insurance	117,084.01	128,546.08	143,577.00	69,421.00	102,470.00	102,470.00
60005.05	Fringes Dental Insurance	6,394.17	6,629.25	7,174.00	3,311.00	3,930.00	3,930.00
60005.06	Fringes Life Insurance	1,043.18	1,259.34	1,431.00	557.00	516.00	516.00
	Personnel Services Totals	$974,640.52	$1,177,806.49	$1,212,484.00	$706,097.00	$653,354.00	$653,354.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	1,608.06	1,118.21	1,800.00	1,800.00	1,000.00	1,000.00
60100.03	Office Supplies Custom Computer Forms	.00	3,451.05	5,000.00	4,000.00	.00	.00
60101.13	Operating Supplies Gasoline	.00	34.94	.00	.00	.00	.00
60120.10	Minor Equipment & Tools Office Equipment	389.27	.00	1,000.00	520.00	550.00	550.00
60210.03	Clerical & Administrative Services Outside Printing	6,459.15	423.38	1,000.00	500.00	500.00	500.00
60730.00	Dupl/Printing (internal) No Sub Account	4,041.13	4,639.46	4,000.00	4,000.00	3,000.00	3,000.00
60740.00	Employee Training No Sub Account	3,501.48	915.23	4,000.00	4,000.00	1,800.00	1,800.00
60771.00	Online Services & Subscriptions No Sub Account	.00	.00	4,670.00	300.00	.00	.00
60772.00	Professional Dues No Sub Account	1,788.00	439.87	2,130.00	2,130.00	2,050.00	2,050.00
60775.00	Per Diem No Sub Account	450.00	600.00	1,080.00	880.00	1,080.00	1,080.00
60785.03	Phone Internal VoIP Telephone	1,290.00	1,575.00	1,290.00	1,575.00	1,000.00	1,000.00
60785.04	Phone Cell Phone	494.21	494.88	400.00	500.00	500.00	500.00
60785.05	Phone Smart Phone BYOD	300.00	600.00	300.00	600.00	900.00	900.00
60787.00	Postage No Sub Account	919.78	772.93	1,000.00	1,000.00	800.00	800.00
60796.00	Public Notice No Sub Account	1,696.47	2,558.43	3,000.00	3,000.00	3,000.00	3,000.00
61101.01	Hotel Hotel Expense-Employee	601.95	615.00	1,200.00	1,200.00	1,600.00	1,600.00
61102.01	Meals Meal Expense-Employee	262.45	69.41	400.00	400.00	200.00	200.00
61103.01	Mileage Mileage Reimbursement-Employee	1,472.25	556.50	1,200.00	600.00	800.00	800.00
61103.02	Mileage Mileage Reimb - Non Employee	485.07	280.77	1,000.00	875.00	875.00	875.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**180 - Zoning**						
Division	**1000 - Administration**						
Operating Expenses							
61105.01	Rental Car Rental Car Expense	446.68	148.10	250.00	.00	160.00	160.00
61105.02	Rental Car Rental Car Fuel Expense	20.75	.00	.00	.00	.00	.00
66410.00	Grant Expense No Sub Account	.00	99,969.50	.00	.00	.00	.00
66540.03	Special Projects Comp Plan	163.77	107,249.38	35,000.00	10,275.00	30,000.00	10,000.00
71000.21	Internal Chargebacks Misc Internal	.00	(1,119.48)	.00	(3,000.00)	(3,000.00)	(3,000.00)
	Operating Expenses Totals	$26,390.47	$225,392.56	$69,720.00	$35,155.00	$46,815.00	$26,815.00
	Division **1000 - Administration** Totals	($880,834.00)	($1,187,929.84)	($1,178,204.00)	($638,252.00)	($597,169.00)	($577,169.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **180 - Zoning**							
Division **2110 - Surveyor**							
Revenues							
44400.02	Zoning Permits & Fees Plat Review Revenue	3,600.00	5,600.00	4,800.00	6,000.00	6,000.00	6,000.00
44500.01	Professional Services Land Surveying Services	.00	.00	1,500.00	1,050.00	1,500.00	1,500.00
46902.00	Sales of Maps & Publications No Sub Account	.00	.00	.00	.00	2,000.00	2,000.00
	Revenues Totals	$3,600.00	$5,600.00	$6,300.00	$7,050.00	$9,500.00	$9,500.00
Personnel Services							
60001.01	Earnings General Earnings	148,812.35	154,254.17	155,550.00	424,912.00	566,945.00	566,945.00
60005.01	Fringes FICA	9,027.84	9,246.44	9,644.00	25,135.00	35,151.00	35,151.00
60005.02	Fringes Medicare	2,111.35	2,162.48	2,255.00	5,878.00	8,221.00	8,221.00
60005.03	Fringes Retirement	10,269.92	10,732.38	10,811.00	30,593.00	40,820.00	40,820.00
60005.04	Fringes Health Insurance	25,916.00	40,128.00	41,332.00	90,496.00	152,205.00	152,205.00
60005.05	Fringes Dental Insurance	2,115.36	2,115.36	2,115.00	4,468.00	5,391.00	5,391.00
60005.06	Fringes Life Insurance	298.68	298.82	299.00	720.00	830.00	830.00
	Personnel Services Totals	$198,551.50	$218,937.65	$222,006.00	$582,202.00	$809,563.00	$809,563.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	69.53	44.94	200.00	200.00	500.00	500.00
60100.03	Office Supplies Custom Computer Forms	.00	.00	.00	.00	4,000.00	4,000.00
60101.13	Operating Supplies Gasoline	371.21	408.94	500.00	500.00	500.00	500.00
60101.28	Operating Supplies Survey Supplies	1,122.99	709.17	1,400.00	1,400.00	1,400.00	1,400.00
60600.12	Maintenance & Repairs Vehicle Repairs & Maintenance	637.15	51.80	1,500.00	500.00	2,000.00	2,000.00
60730.00	Dupl/Printing (internal) No Sub Account	663.94	641.76	800.00	900.00	900.00	900.00
60740.00	Employee Training No Sub Account	415.00	375.00	1,100.00	1,200.00	1,500.00	1,500.00
60761.00	Software Licenses No Sub Account	3,054.00	.00	.00	.00	.00	.00
60772.00	Professional Dues No Sub Account	210.00	455.00	600.00	700.00	1,000.00	1,000.00
60785.03	Phone Internal VoIP Telephone	192.00	216.00	200.00	200.00	200.00	200.00
60787.00	Postage No Sub Account	8.51	.00	50.00	100.00	100.00	100.00
61101.01	Hotel Hotel Expense-Employee	633.00	224.00	700.00	800.00	800.00	800.00
61102.01	Meals Meal Expense-Employee	.00	.00	.00	200.00	200.00	200.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	.00	300.00	300.00	300.00
	Operating Expenses Totals	$7,377.33	$3,126.61	$7,050.00	$7,000.00	$13,400.00	$13,400.00
	Division **2110 - Surveyor** Totals	($202,328.83)	($216,464.26)	($222,756.00)	($582,152.00)	($813,463.00)	($813,463.00)
	Department **180 - Zoning** Totals	($1,083,162.83)	($1,404,394.10)	($1,400,960.00)	($1,220,404.00)	($1,410,632.00)	($1,390,632.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**185 - Sheriff**						
Division	**2140 - Law Enforcement**						
Revenues							
43211.02	Fed Aid Law Enforcement Grants OJA Grant	7,231.32	6,631.00	7,300.00	7,769.00	7,300.00	7,300.00
43521.01	State Aid Law Enforce Improve General Public Safety Grants	.00	13,799.00	.00	.00	.00	.00
43521.02	State Aid Law Enforce Improve Homeland Security	75,933.52	167,185.24	75,000.00	75,000.00	75,000.00	75,000.00
43521.03	State Aid Law Enforce Improve Training	3,119.17	13,440.00	14,080.00	14,080.00	14,080.00	14,080.00
43522.00	State Aid Water Patrol No Sub Account	22,076.67	29,761.20	22,000.00	29,700.00	29,000.00	29,000.00
43523.04	State Aid Other Law Enforce Speedwave	8,447.75	.00	.00	.00	.00	.00
44900.01	Other Permit Revenue Other Permit Revenue	300.00	300.00	575.00	575.00	575.00	575.00
46140.04	Court Fees & Costs DARE Revenue	27,847.39	22,547.88	17,000.00	17,000.00	17,000.00	17,000.00
46210.03	Law Enforcement Fees External Sheriff Services	66,147.20	45,300.10	59,900.00	59,900.00	59,900.00	59,900.00
46210.04	Law Enforcement Fees Restitution	3,421.64	4,341.98	3,500.00	3,500.00	3,500.00	3,500.00
46210.05	Law Enforcement Fees Service of Papers	63,618.28	72,026.65	62,000.00	95,000.00	95,000.00	95,000.00
46210.06	Law Enforcement Fees Traffic Police Fees	19.91	2.80	50.00	50.00	50.00	50.00
46210.10	Law Enforcement Fees External Radar Certification	630.00	330.00	1,020.00	1,020.00	1,020.00	1,020.00
47310.08	General Pymts from Local Govts Municipal Contribution	12,258.44	14,379.28	136,717.00	136,717.00	159,108.00	159,108.00
47310.10	General Pymts from Local Govts Software Rev from Municipal	.00	23.77	.00	.00	.00	.00
48308.00	Sale of Equip and Property No Sub Account	41,815.00	37,060.00	16,000.00	16,000.00	96,000.00	96,000.00
48500.01	Donations and Contributions Gen Donations & Contributions	10,950.00	.00	.00	.00	.00	.00
48500.02	Donations and Contributions Jeans Day	1,129.68	1,129.68	1,130.00	1,130.00	1,130.00	1,130.00
48500.03	Donations and Contributions K-9 Program	2,380.00	15,303.00	7,500.00	7,500.00	7,500.00	7,500.00
48900.01	Miscellaneous Revenue General Misc Revenues	62.36	.00	.00	.00	.00	.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	.00	34.82	.00	.00	.00	.00
48902.00	Insurance Recoveries No Sub Account	48,061.92	62,746.42	20,000.00	20,000.00	20,000.00	20,000.00
49300.02	Other Financing Sources GASB 87 Lease Proceeds	462,317.19	535,234.95	.00	.00	.00	.00
	Revenues Totals	$857,767.44	$1,041,577.77	$443,772.00	$484,941.00	$586,163.00	$586,163.00
Personnel Services							
60001.01	Earnings General Earnings	3,799,170.55	3,937,945.47	4,224,942.00	4,233,766.00	4,309,791.00	4,441,199.00
60005.01	Fringes FICA	228,041.66	234,798.36	261,946.00	240,894.00	267,207.00	278,074.00
60005.02	Fringes Medicare	53,372.18	54,912.51	61,262.00	56,338.00	62,492.00	64,397.00
60005.03	Fringes Retirement	503,799.51	560,038.27	559,788.00	562,779.00	561,593.00	581,041.00
60005.04	Fringes Health Insurance	564,619.00	613,250.00	711,892.00	723,540.00	943,486.00	943,486.00
60005.05	Fringes Dental Insurance	36,766.47	38,997.66	43,263.00	42,450.00	42,219.00	42,219.00
60005.06	Fringes Life Insurance	6,109.69	6,511.71	7,074.00	7,117.00	7,163.00	7,163.00
	Personnel Services Totals	$5,191,879.06	$5,446,453.98	$5,870,167.00	$5,866,884.00	$6,193,951.00	$6,357,579.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**185 - Sheriff**						
Division	**2140 - Law Enforcement**						
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	3,393.17	2,681.10	3,000.00	3,000.00	3,000.00	3,000.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	10.00	.00	.00	.00	.00	.00
60101.13	Operating Supplies Gasoline	132,162.71	127,577.72	155,000.00	158,500.00	160,000.00	160,000.00
60101.22	Operating Supplies Law Enforcement Supplies	41,588.65	44,559.56	42,001.00	42,001.00	45,225.00	45,225.00
60101.29	Operating Supplies Uniform & Clothing	43,891.32	33,705.93	39,450.00	39,450.00	44,700.00	44,700.00
60101.42	Operating Supplies Inventory adjustment	4,676.85	(8,907.44)	.00	.00	.00	.00
60120.01	Minor Equipment & Tools Other Minor Equipment	87,249.24	51,832.83	104,660.00	164,543.00	41,701.00	41,701.00
60120.10	Minor Equipment & Tools Office Equipment	5,370.00	42,373.02	3,000.00	3,000.00	3,000.00	3,000.00
60200.06	General Professional Services Interpreter	.00	.00	450.00	250.00	270.00	270.00
60200.10	General Professional Services Employee Health Assessment	2,500.00	.00	3,000.00	6,500.00	7,400.00	7,400.00
60210.03	Clerical & Administrative Services Outside Printing	1,981.50	730.99	2,000.00	2,000.00	2,000.00	2,000.00
60260.01	Medical Services Other Medical Services	715.44	547.00	1,150.00	750.00	1,000.00	1,000.00
60270.05	Legal & Law Enforcement Services Dive/Rescue	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
60270.09	Legal & Law Enforcement Services Investigation	3,384.44	3,388.95	3,500.00	3,500.00	3,500.00	3,500.00
60400.03	Contracted Services Boat Patrol	2,697.71	4,139.13	4,300.00	4,300.00	4,300.00	4,300.00
60600.09	Maintenance & Repairs Radar Maintenance	525.00	1,150.00	1,150.00	1,150.00	1,250.00	1,250.00
60600.12	Maintenance & Repairs Vehicle Repairs & Maintenance	63,140.15	55,171.02	66,000.00	66,000.00	66,000.00	66,000.00
60600.16	Maintenance & Repairs Vehicle Damage	90,244.92	63,314.63	34,000.00	34,000.00	40,000.00	40,000.00
60602.02	IT Maintenance Communications Maintenance	6,767.00	6,970.00	7,500.00	7,082.00	7,295.00	7,295.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	(21.60)	(25.00)	.00	.00	.00	.00
60730.00	Dupl/Printing (internal) No Sub Account	5,298.05	7,900.02	7,500.00	8,000.00	8,300.00	8,300.00
60740.00	Employee Training No Sub Account	18,784.83	18,775.28	21,115.00	21,115.00	22,240.00	22,240.00
60755.00	Internet/Data Communications No Sub Account	10,474.76	12,782.27	13,560.00	13,560.00	13,956.00	13,956.00
60771.00	Online Services & Subscriptions No Sub Account	.00	9,096.00	9,528.00	9,000.00	9,000.00	9,000.00
60772.00	Professional Dues No Sub Account	9,445.96	6,664.10	7,556.00	8,000.00	7,706.00	7,706.00
60785.03	Phone Internal VoIP Telephone	3,636.00	3,996.00	4,200.00	4,200.00	4,200.00	4,200.00
60785.04	Phone Cell Phone	20,991.20	19,390.17	22,746.00	22,746.00	24,196.00	24,196.00
60785.05	Phone Smart Phone BYOD	300.00	550.00	600.00	750.00	900.00	900.00
60787.00	Postage No Sub Account	2,523.86	2,698.51	2,750.00	2,750.00	2,800.00	2,800.00
60796.00	Public Notice No Sub Account	48.86	.00	100.00	.00	110.00	110.00
60801.00	Cable TV No Sub Account	2,000.33	1,790.02	2,628.00	2,628.00	2,640.00	2,640.00
61100.02	Other Travel Expenses Air Travel	2,144.59	2,742.84	4,800.00	1,000.00	4,800.00	4,800.00
61101.01	Hotel Hotel Expense-Employee	14,098.75	13,162.56	15,100.00	15,100.00	15,278.00	15,278.00
61102.01	Meals Meal Expense-Employee	5,530.00	6,374.00	6,472.00	6,472.00	6,472.00	6,472.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **185 - Sheriff**							
Division **2140 - Law Enforcement**							
Operating Expenses							
61104.00	Parking and Cab Expense No Sub Account	.00	459.75	700.00	100.00	550.00	550.00
61106.00	Prisoner Escort No Sub Account	26,397.50	32,128.00	20,000.00	21,000.00	27,000.00	27,000.00
61201.04	Lease Unmarked Vehicle Lease	16,106.62	12,478.39	101,604.00	101,604.00	117,072.00	117,072.00
61201.05	Lease Marked Vehicle Lease	26,597.00	1,802.37	304,945.00	306,745.00	415,730.00	415,730.00
61201.06	Lease GASB 87 Lease Principal	313,619.65	340,660.17	.00	.00	.00	.00
64000.01	Donation Expense Safe Ride Donation	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
64000.02	Donation Expense K-9 Program	2,441.24	4,694.36	3,601.00	3,600.00	4,175.00	4,175.00
64000.06	Donation Expense DARE	14,634.96	14,652.03	16,000.00	16,000.00	16,000.00	16,000.00
64000.12	Donation Expense MEG	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
66000.00	Other Miscellaneous Expenses No Sub Account	.00	400.00	.00	.00	.00	.00
66410.06	Grant Expense Homeland Security	76,142.17	58,202.97	75,000.00	75,000.00	75,000.00	75,000.00
66410.11	Grant Expense OJA/JAG Equipment	7,231.32	6,623.70	7,300.00	7,300.00	7,300.00	7,300.00
66410.17	Grant Expense Public Safety Grants	.00	13,951.13	.00	.00	.00	.00
66500.00	Jeans Day Expense No Sub Account	1,130.00	1,130.00	1,130.00	1,130.00	1,130.00	1,130.00
66560.00	Towing No Sub Account	450.00	625.00	750.00	1,000.00	1,000.00	1,000.00
68300.03	Interest Expense GASB 87 Lease Interest	26,100.79	33,529.51	.00	.00	.00	.00
71000.21	Internal Chargebacks Misc Internal	(8,026.46)	(4,146.71)	.00	.00	.00	.00
	Operating Expenses Totals	$1,105,878.48	$1,069,821.88	$1,137,346.00	$1,202,326.00	$1,235,696.00	$1,235,696.00
Capital Outlay							
80110.00	Major Communication Equip No Sub Account	.00	108,984.23	.00	.00	.00	.00
80110.01	Major Communication Equip NON CAPITALIZED expenses	53,626.18	37,199.57	.00	.00	3,936.00	3,936.00
80180.00	Vehicles No Sub Account	57,415.00	.00	.00	.00	.00	.00
80180.01	Vehicles NON CAPITALIZED expenses	111,332.23	127,135.79	19,503.00	.00	86,683.00	86,683.00
80190.00	GASB 87 Capital Leases No Sub Account	462,317.19	535,234.95	.00	.00	.00	.00
	Capital Outlay Totals	$684,690.60	$808,554.54	$19,503.00	$0.00	$90,619.00	$90,619.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	426,052.00	408,349.00	623,421.00	623,421.00
	Fund Balance Usage Totals	$0.00	$0.00	$426,052.00	$408,349.00	$623,421.00	$623,421.00
	Division **2140 - Law Enforcement** Totals	($6,124,680.70)	($6,283,252.63)	($6,157,192.00)	($6,175,920.00)	($6,310,682.00)	($6,474,310.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**185 - Sheriff**						
Division	**2170 - Jail**						
Revenues							
43211.04	Fed Aid Law Enforcement Grants SCAAP Grant	24,004.42	15,284.11	17,500.00	.00	.00	.00
43521.01	State Aid Law Enforce Improve General Public Safety Grants	3,550.00	2,580.00	3,000.00	3,000.00	3,000.00	3,000.00
43521.03	State Aid Law Enforce Improve Training	20,880.00	13,760.00	19,840.00	19,840.00	19,840.00	19,840.00
43521.08	State Aid Law Enforce Improve WI DHS	6,233.16	5,155.78	3,500.00	5,000.00	5,000.00	5,000.00
46210.04	Law Enforcement Fees Restitution	576.43	.00	.00	.00	.00	.00
46240.02	Board of Prisoners Confinement Fee	6,327.37	5,663.60	.00	2,230.00	.00	.00
46240.03	Board of Prisoners Doctor/Nurse Visitation Fee	1,787.93	1,866.84	2,000.00	2,000.00	2,000.00	2,000.00
46240.04	Board of Prisoners Inmate Medicine Reimb	11,540.47	13,271.33	11,000.00	12,000.00	12,000.00	12,000.00
46240.07	Board of Prisoners Prisoner Board - Ext Super	42,887.62	65,340.00	65,000.00	40,000.00	55,000.00	55,000.00
46240.08	Board of Prisoners Prisoner Board - From State	99,360.00	56,840.00	85,000.00	85,000.00	85,000.00	85,000.00
46240.09	Board of Prisoners Prisoner Board - Munic Court	18,675.00	70,200.00	55,000.00	55,000.00	55,000.00	55,000.00
46240.10	Board of Prisoners Prisoner Board - Out of Cty	.00	165.00	520.00	.00	520.00	520.00
46240.11	Board of Prisoners Social Security Revenue	14,600.00	4,000.00	10,000.00	10,000.00	10,000.00	10,000.00
46900.02	Vending Food Prep for Outside Groups	196.50	.00	.00	.00	.00	.00
46900.03	Vending Vending/Commissary Revenue	67,259.03	63,862.83	55,000.00	68,000.00	68,000.00	68,000.00
48900.01	Miscellaneous Revenue General Misc Revenues	9,149.42	103.00	.00	.00	.00	.00
49300.03	Other Financing Sources GASB 96 SBITA Proceeds	.00	73,802.27	.00	.00	.00	.00
51500.03	Miscellaneous Revenue Concessions & Commissions	54,440.01	75,765.65	2,220.00	31,680.00	3,000.00	3,000.00
	Revenues Totals	$381,467.36	$467,660.41	$329,580.00	$333,750.00	$318,360.00	$318,360.00
Personnel Services							
60001.01	Earnings General Earnings	4,162,826.93	4,372,912.75	4,547,451.00	4,616,085.00	4,761,600.00	4,761,600.00
60005.01	Fringes FICA	251,623.00	263,780.46	281,942.00	275,840.00	295,219.00	295,219.00
60005.02	Fringes Medicare	58,852.61	61,690.54	65,938.00	64,511.00	69,043.00	69,043.00
60005.03	Fringes Retirement	287,182.13	303,876.71	316,048.00	330,503.00	342,835.00	342,835.00
60005.04	Fringes Health Insurance	770,165.00	799,315.00	944,660.00	904,468.00	1,197,204.00	1,197,204.00
60005.05	Fringes Dental Insurance	47,618.61	45,750.12	52,427.00	50,876.00	51,388.00	51,388.00
60005.06	Fringes Life Insurance	7,283.02	7,224.18	8,079.00	8,098.00	8,181.00	8,181.00
	Personnel Services Totals	$5,585,551.30	$5,854,549.76	$6,216,545.00	$6,250,381.00	$6,725,470.00	$6,725,470.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	2,154.64	2,454.72	2,500.00	2,500.00	2,500.00	2,500.00
60101.03	Operating Supplies Bedding & Linens & Towels	39,443.15	40,918.04	46,710.00	46,710.00	46,710.00	46,710.00
60101.22	Operating Supplies Law Enforcement Supplies	35,395.18	42,159.30	41,755.00	41,775.00	41,755.00	41,755.00
60101.29	Operating Supplies Uniform & Clothing	31,699.05	35,686.50	36,700.00	41,300.00	36,700.00	36,700.00
60101.41	Operating Supplies Uniform & Clothing - Inmates	18,146.08	24,873.61	25,000.00	25,000.00	30,000.00	30,000.00
60120.01	Minor Equipment & Tools Other Minor Equipment	12,036.96	28,223.61	17,201.00	17,201.00	17,201.00	17,201.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**185 - Sheriff**						
Division	**2170 - Jail**						
Operating Expenses							
60120.10	Minor Equipment & Tools Office Equipment	4,285.90	4,180.39	4,225.00	4,225.00	7,775.00	7,775.00
60135.01	Subscription GASB 96 Principal	.00	24,095.36	.00	.00	.00	.00
60200.06	General Professional Services Interpreter	295.20	196.20	900.00	300.00	765.00	765.00
60200.10	General Professional Services Employee Health Assessment	2,500.00	.00	3,000.00	6,500.00	6,800.00	6,800.00
60210.03	Clerical & Administrative Services Outside Printing	2,508.12	1,173.37	2,500.00	2,500.00	2,500.00	2,500.00
60220.00	Consulting Services No Sub Account	.00	44,535.00	.00	.00	.00	.00
60260.01	Medical Services Other Medical Services	969,230.11	1,044,178.38	1,447,530.00	1,300,000.00	1,408,936.00	1,208,936.00
60260.06	Medical Services Mental Health	18,408.68	18,600.00	20,000.00	20,000.00	20,000.00	20,000.00
60270.10	Legal & Law Enforcement Services Jail Programming	135,393.14	132,455.27	146,780.00	146,780.00	146,780.00	146,780.00
60270.24	Legal & Law Enforcement Services Prisoner Board	8,330.59	8,640.39	3,120.00	.00	3,120.00	3,120.00
60270.27	Legal & Law Enforcement Services Jail Ministry	41,800.00	41,800.00	43,000.00	41,800.00	41,800.00	41,800.00
60300.11	Client Care Services Food Preparation Services	650,943.78	654,782.98	652,800.00	652,800.00	674,700.00	674,700.00
60600.15	Maintenance & Repairs LEC XRAY Machine Maintenance	100.00	25,600.00	75,401.00	92,000.00	12,901.00	12,901.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	710.57	(689.69)	.00	.00	.00	.00
60710.00	Bad Debt Expense No Sub Account	.00	350.20	.00	.00	.00	.00
60730.00	Dupl/Printing (internal) No Sub Account	6,827.35	8,007.70	8,000.00	8,000.00	8,000.00	8,000.00
60740.00	Employee Training No Sub Account	5,665.10	7,130.24	11,340.00	11,340.00	11,340.00	11,340.00
60755.00	Internet/Data Communications No Sub Account	3,186.00	3,287.85	3,600.00	3,600.00	3,600.00	3,600.00
60772.00	Professional Dues No Sub Account	290.00	119.00	710.00	710.00	710.00	710.00
60785.02	Phone Telephone (External)	.00	337.94	.00	144.00	144.00	144.00
60785.03	Phone Internal VoIP Telephone	4,056.00	4,680.00	4,680.00	4,680.00	4,680.00	4,680.00
60785.05	Phone Smart Phone BYOD	300.00	150.00	300.00	300.00	300.00	300.00
60787.00	Postage No Sub Account	526.38	472.28	650.00	1,100.00	800.00	800.00
61100.02	Other Travel Expenses Air Travel	.00	.00	800.00	.00	1,600.00	1,600.00
61101.01	Hotel Hotel Expense-Employee	7,535.00	9,440.00	10,586.00	10,586.00	10,871.00	10,871.00
61102.01	Meals Meal Expense-Employee	2,212.00	2,052.99	6,240.00	3,500.00	6,240.00	6,240.00
61104.00	Parking and Cab Expense No Sub Account	.00	.00	.00	.00	700.00	700.00
66091.01	Jail Expenses Inmate Law Research	.00	.00	4,200.00	.00	.00	.00
66410.05	Grant Expense SCAAP	24,004.42	15,284.11	17,500.00	6,481.00	18,891.00	18,891.00
68300.04	Interest Expense GASB 96 SBITA Interest	.00	1,963.92	.00	.00	.00	.00
	Operating Expenses Totals	$2,027,983.40	$2,227,139.66	$2,637,728.00	$2,491,832.00	$2,568,819.00	$2,368,819.00
Capital Outlay							
80191.00	GASB 96 SBITA No Sub Account	.00	73,802.27	.00	.00	.00	.00
	Capital Outlay Totals	$0.00	$73,802.27	$0.00	$0.00	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**185 - Sheriff**						
Division	**2170 - Jail** Totals	($7,232,067.34)	($7,687,831.28)	($8,524,693.00)	($8,408,463.00)	($8,975,929.00)	($8,775,929.00)
Department	**185 - Sheriff** Totals	($13,356,748.04)	($13,971,083.91)	($14,681,885.00)	($14,584,383.00)	($15,286,611.00)	($15,250,239.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**190 - Emergency Services**						
Division	**1000 - Administration**						
Revenues							
46210.02	Law Enforcement Fees 911 Dispach Fee	203.00	198.96	.00	.00	200.00	200.00
48200.01	Rent Revenue General Rent Revenue	.00	.00	.00	.00	.00	12,000.00
	Revenues Totals	$203.00	$198.96	$0.00	$0.00	$200.00	$12,200.00
Personnel Services							
60001.01	Earnings General Earnings	1,913,570.22	2,010,956.39	1,950,286.00	2,014,458.00	2,131,531.00	2,131,531.00
60005.01	Fringes FICA	114,880.36	120,432.62	120,918.00	119,726.00	132,155.00	132,155.00
60005.02	Fringes Medicare	26,874.66	28,165.71	28,279.00	28,000.00	30,907.00	30,907.00
60005.03	Fringes Retirement	131,250.74	139,478.60	135,545.00	143,145.00	149,355.00	149,355.00
60005.04	Fringes Health Insurance	322,509.00	349,998.00	489,190.00	367,618.00	637,164.00	637,164.00
60005.05	Fringes Dental Insurance	18,933.33	18,808.14	25,431.00	17,805.00	23,981.00	23,981.00
60005.06	Fringes Life Insurance	2,951.01	3,033.54	3,889.00	3,167.00	4,082.00	4,082.00
	Personnel Services Totals	$2,530,969.32	$2,670,873.00	$2,753,538.00	$2,693,919.00	$3,109,175.00	$3,109,175.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	1,836.39	1,295.97	2,000.00	2,000.00	2,500.00	2,500.00
60101.01	Operating Supplies Other Operating Supplies	373.61	144.43	500.00	.00	300.00	300.00
60101.29	Operating Supplies Uniform & Clothing	2,843.15	2,794.70	4,500.00	2,500.00	3,000.00	3,000.00
60120.03	Minor Equipment & Tools Audio Visual Equipment	1,577.59	2,095.63	2,000.00	1,000.00	2,000.00	2,000.00
60120.05	Minor Equipment & Tools Ergonomic Furniture	4,213.49	434.98	4,000.00	1,000.00	3,000.00	3,000.00
60120.10	Minor Equipment & Tools Office Equipment	551.77	427.86	14,500.00	14,500.00	600.00	600.00
60210.03	Clerical & Administrative Services Outside Printing	39.37	10.06	500.00	500.00	200.00	200.00
60602.02	IT Maintenance Communications Maintenance	129,791.44	179,394.95	209,998.00	228,000.00	176,886.00	176,886.00
60705.00	Advertising and Promotions No Sub Account	682.18	569.90	750.00	.00	200.00	200.00
60730.00	Dupl/Printing (internal) No Sub Account	2,010.95	2,884.31	3,000.00	3,000.00	3,000.00	3,000.00
60740.00	Employee Training No Sub Account	6,538.82	2,088.86	10,000.00	10,000.00	12,000.00	12,000.00
60761.00	Software Licenses No Sub Account	1,527.00	.00	.00	.00	143,000.00	143,000.00
60771.00	Online Services & Subscriptions No Sub Account	.00	53,445.21	81,000.00	110,000.00	.00	.00
60772.00	Professional Dues No Sub Account	664.75	657.75	800.00	1,200.00	3,600.00	3,600.00
60780.00	Personnel Recruitment No Sub Account	4,410.00	4,630.00	5,000.00	7,000.00	500.00	500.00
60785.02	Phone Telephone (External)	45,838.72	49,428.12	52,000.00	52,000.00	50,000.00	50,000.00
60785.03	Phone Internal VoIP Telephone	984.00	1,116.00	1,200.00	1,200.00	1,000.00	1,000.00
60785.04	Phone Cell Phone	905.69	817.61	1,740.00	1,740.00	1,500.00	1,500.00
60785.05	Phone Smart Phone BYOD	300.00	200.00	300.00	.00	.00	.00
60787.00	Postage No Sub Account	8.55	38.62	100.00	50.00	100.00	100.00
60801.00	Cable TV No Sub Account	240.00	655.68	660.00	660.00	660.00	660.00
60802.00	Electricity No Sub Account	15,159.59	17,726.85	18,000.00	18,000.00	20,000.00	20,000.00
60806.00	Gas Natural/Propane	2,880.39	288.00	3,000.00	3,000.00	3,000.00	3,000.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**190 - Emergency Services**						
Division	**1000 - Administration**						
Operating Expenses							
61100.02	Other Travel Expenses Air Travel	1,420.91	1,156.87	1,500.00	1,500.00	2,500.00	2,500.00
61100.04	Other Travel Expenses Train Travel	.00	.00	.00	120.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	4,034.72	3,560.84	5,000.00	2,000.00	5,000.00	5,000.00
61102.01	Meals Meal Expense-Employee	1,096.00	709.00	1,500.00	1,500.00	1,500.00	1,500.00
61103.01	Mileage Mileage Reimbursement-Employee	584.33	1,091.10	2,000.00	1,000.00	2,000.00	2,000.00
61104.00	Parking and Cab Expense No Sub Account	407.12	364.64	400.00	300.00	400.00	400.00
61201.01	Lease Other Lease Payments	63,728.92	19,979.36	94,000.00	94,000.00	52,000.00	46,000.00
61201.06	Lease GASB 87 Lease Principal	.00	29,893.34	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	.00	853.60	.00	.00	.00	.00
68300.03	Interest Expense GASB 87 Lease Interest	1,150.79	718.31	.00	.00	.00	.00
	Operating Expenses Totals	$295,800.24	$379,472.55	$519,948.00	$557,770.00	$490,446.00	$484,446.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	40,000.00	.00	.00	.00
	Fund Balance Usage Totals	$0.00	$0.00	$40,000.00	$0.00	$0.00	$0.00
	Division **1000 - Administration** Totals	($2,826,566.56)	($3,050,146.59)	($3,233,486.00)	($3,251,689.00)	($3,599,421.00)	($3,581,421.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**190 - Emergency Services**						
Division	**2200 - Emergency Mgmt**						
Revenues							
43528.01	State Aid Emergency Govt General Emergency Govt Grants	61,440.39	61,235.55	68,000.00	68,000.00	68,000.00	68,000.00
43528.03	State Aid Emergency Govt PDMC Planning Grant	.00	.00	1.00	.00	.00	.00
47310.08	General Pymts from Local Govts Municipal Contribution	10,958.59	9,738.93	9,741.00	9,739.00	9,741.00	9,741.00
	Revenues Totals	$72,398.98	$70,974.48	$77,742.00	$77,739.00	$77,741.00	$77,741.00
Personnel Services							
60001.01	Earnings General Earnings	55,767.94	41,496.86	63,487.00	63,487.00	70,709.00	70,709.00
60005.01	Fringes FICA	3,321.56	2,504.21	3,936.00	3,936.00	4,384.00	4,384.00
60005.02	Fringes Medicare	776.90	585.66	921.00	921.00	1,025.00	1,025.00
60005.03	Fringes Retirement	3,613.17	2,889.06	4,412.00	4,412.00	5,091.00	5,091.00
60005.04	Fringes Health Insurance	10,645.58	4,774.02	14,548.00	14,548.00	19,281.00	19,281.00
60005.05	Fringes Dental Insurance	548.83	234.74	730.00	730.00	403.00	403.00
60005.06	Fringes Life Insurance	111.30	85.64	140.00	140.00	149.00	149.00
	Personnel Services Totals	$74,785.28	$52,570.19	$88,174.00	$88,174.00	$101,042.00	$101,042.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	204.35	170.00	250.00	250.00	250.00	250.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	.00	200.00	200.00	200.00	200.00	200.00
60101.01	Operating Supplies Other Operating Supplies	2,091.87	3,879.02	3,300.00	3,300.00	3,300.00	3,300.00
60101.13	Operating Supplies Gasoline	381.31	391.91	800.00	800.00	800.00	800.00
60101.22	Operating Supplies Law Enforcement Supplies	309.31	391.19	600.00	600.00	600.00	600.00
60101.24	Operating Supplies Maps & Supplies	.00	.00	300.00	300.00	300.00	300.00
60101.29	Operating Supplies Uniform & Clothing	747.30	868.83	900.00	900.00	900.00	900.00
60101.42	Operating Supplies Inventory adjustment	21,517.59	.00	.00	.00	.00	.00
60120.01	Minor Equipment & Tools Other Minor Equipment	.00	.00	505.00	505.00	505.00	505.00
60120.03	Minor Equipment & Tools Audio Visual Equipment	.00	180.99	225.00	225.00	225.00	225.00
60120.10	Minor Equipment & Tools Office Equipment	4,071.83	636.80	6,156.00	6,156.00	1,300.00	1,300.00
60210.03	Clerical & Administrative Services Outside Printing	18.00	.00	100.00	100.00	100.00	100.00
60600.12	Maintenance & Repairs Vehicle Repairs & Maintenance	123.17	94.47	2,438.00	3,088.00	2,675.00	2,675.00
60720.00	Conventions & Conferences No Sub Account	1,065.00	585.00	3,150.00	3,150.00	4,100.00	4,100.00
60730.00	Dupl/Printing (internal) No Sub Account	669.80	470.26	500.00	500.00	500.00	500.00
60740.00	Employee Training No Sub Account	.00	722.83	1,000.00	1,000.00	1,500.00	1,500.00
60761.00	Software Licenses No Sub Account	.00	.00	650.00	470.00	.00	.00
60771.00	Online Services & Subscriptions No Sub Account	14,607.64	14,607.64	14,608.00	14,608.00	14,608.00	14,608.00
60772.00	Professional Dues No Sub Account	400.00	99.00	650.00	650.00	900.00	900.00
60785.03	Phone Internal VoIP Telephone	984.00	1,116.00	1,000.00	1,000.00	1,000.00	1,000.00

2027 Administrator Recommended Budget

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**190 - Emergency Services**						
Division	**2200 - Emergency Mgmt**						
Operating Expenses							
60785.04	Phone Cell Phone	547.85	700.02	1,256.00	1,256.00	1,256.00	1,256.00
60787.00	Postage No Sub Account	39.23	36.91	50.00	50.00	50.00	50.00
61100.02	Other Travel Expenses Air Travel	.00	.00	800.00	800.00	1,400.00	1,400.00
61101.01	Hotel Hotel Expense-Employee	656.24	1,105.44	2,664.00	2,664.00	4,360.00	4,360.00
61102.01	Meals Meal Expense-Employee	444.00	667.38	2,128.00	2,128.00	2,528.00	2,528.00
61104.00	Parking and Cab Expense No Sub Account	.00	.00	.00	.00	350.00	350.00
66410.00	Grant Expense No Sub Account	.00	13,500.00	.00	46,500.00	.00	.00
	Operating Expenses Totals	$48,878.49	$40,423.69	$44,230.00	$91,200.00	$43,707.00	$43,707.00
	Division **2200 - Emergency Mgmt** Totals	($51,264.79)	($22,019.40)	($54,662.00)	($101,635.00)	($67,008.00)	($67,008.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**190 - Emergency Services**						
Division	**2230 - SARA Grant**						
Revenues							
43528.05	State Aid Emergency Govt SARA Computer & Equipment Grant	5,950.00	19,447.66	8,000.00	8,000.00	8,000.00	8,000.00
43528.06	State Aid Emergency Govt Title III EPCRA	32,595.37	31,388.16	32,000.00	32,000.00	32,000.00	32,000.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	.00	7,524.29	.00	.00	.00	.00
	Revenues Totals	$38,545.37	$58,360.11	$40,000.00	$40,000.00	$40,000.00	$40,000.00
Personnel Services							
60001.01	Earnings General Earnings	53,468.33	41,496.96	63,487.00	63,487.00	70,709.00	70,709.00
60005.01	Fringes FICA	3,185.40	2,504.24	3,936.00	3,936.00	4,384.00	4,384.00
60005.02	Fringes Medicare	744.89	585.66	921.00	921.00	1,025.00	1,025.00
60005.03	Fringes Retirement	3,454.20	2,889.03	4,412.00	4,412.00	5,091.00	5,091.00
60005.04	Fringes Health Insurance	10,386.42	4,773.98	14,548.00	14,548.00	19,281.00	19,281.00
60005.05	Fringes Dental Insurance	535.76	234.82	730.00	730.00	403.00	403.00
60005.06	Fringes Life Insurance	106.85	85.70	140.00	140.00	149.00	149.00
	Personnel Services Totals	$71,881.85	$52,570.39	$88,174.00	$88,174.00	$101,042.00	$101,042.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	68.25	152.50	150.00	150.00	150.00	150.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	.00	.00	100.00	100.00	100.00	100.00
60101.13	Operating Supplies Gasoline	164.11	198.18	450.00	450.00	450.00	450.00
60101.15	Operating Supplies Haz Mat Supplies	.00	685.75	1,000.00	1,000.00	1,000.00	1,000.00
60101.24	Operating Supplies Maps & Supplies	.00	196.00	200.00	200.00	200.00	200.00
60120.01	Minor Equipment & Tools Other Minor Equipment	.00	134.33	300.00	300.00	300.00	300.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	.00	75.00	75.00	.00	.00	.00
60600.12	Maintenance & Repairs Vehicle Repairs & Maintenance	32.74	.00	200.00	200.00	200.00	200.00
60602.02	IT Maintenance Communications Maintenance	.00	700.00	700.00	700.00	700.00	700.00
60730.00	Dupl/Printing (internal) No Sub Account	.00	.00	100.00	100.00	100.00	100.00
60740.00	Employee Training No Sub Account	22.00	.00	300.00	1,600.00	300.00	300.00
60772.00	Professional Dues No Sub Account	60.00	60.00	100.00	100.00	100.00	100.00
60785.03	Phone Internal VoIP Telephone	.00	.00	504.00	.00	.00	.00
60785.04	Phone Cell Phone	770.22	700.02	756.00	756.00	756.00	756.00
60787.00	Postage No Sub Account	.00	.00	50.00	50.00	50.00	50.00
60796.00	Public Notice No Sub Account	64.27	87.19	100.00	100.00	110.00	110.00
61101.01	Hotel Hotel Expense-Employee	.00	420.00	588.00	588.00	720.00	720.00
61102.01	Meals Meal Expense-Employee	.00	.00	288.00	288.00	288.00	288.00
61104.00	Parking and Cab Expense No Sub Account	.00	90.63	.00	.00	.00	.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**190 - Emergency Services**						
Division	**2230 - SARA Grant**						
Operating Expenses							
66410.00	Grant Expense No Sub Account	5,950.00	19,514.29	10,000.00	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	$7,131.59	$23,013.89	$15,961.00	$16,682.00	$15,524.00	$15,524.00
	Division **2230 - SARA Grant** Totals	($40,468.07)	($17,224.17)	($64,135.00)	($64,856.00)	($76,566.00)	($76,566.00)
	Department **190 - Emergency Services** Totals	($2,918,299.42)	($3,089,390.16)	($3,352,283.00)	($3,418,180.00)	($3,742,995.00)	($3,724,995.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**195 - Veterans**						
Division	**1000 - Administration**						
Revenues							
43560.01	State Aid Human Services General Human Services Grants	17,875.00	17,875.00	18,800.00	18,800.00	18,800.00	18,800.00
48900.01	Miscellaneous Revenue General Misc Revenues	.00	2,751.50	.00	150.00	.00	.00
	Revenues Totals	$17,875.00	$20,626.50	$18,800.00	$18,950.00	$18,800.00	$18,800.00
Personnel Services							
60001.01	Earnings General Earnings	253,201.52	292,581.57	305,893.00	316,269.00	344,273.00	344,273.00
60005.01	Fringes FICA	15,452.41	17,822.26	18,965.00	18,965.00	21,345.00	21,345.00
60005.02	Fringes Medicare	3,613.86	4,168.11	4,435.00	4,435.00	4,992.00	4,992.00
60005.03	Fringes Retirement	17,394.35	20,357.54	21,260.00	22,771.00	24,788.00	24,788.00
60005.04	Fringes Health Insurance	19,888.00	8,184.00	8,430.00	21,068.00	27,389.00	27,389.00
60005.05	Fringes Dental Insurance	2,077.14	1,460.16	1,460.00	2,116.00	2,116.00	2,116.00
60005.06	Fringes Life Insurance	479.89	555.60	552.00	569.00	572.00	572.00
	Personnel Services Totals	$312,107.17	$345,129.24	$360,995.00	$386,193.00	$425,475.00	$425,475.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	445.96	1,055.73	600.00	700.00	700.00	700.00
60101.25	Operating Supplies Memorial Day Flags	1,800.00	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00
60120.05	Minor Equipment & Tools Ergonomic Furniture	22,085.75	2,454.01	500.00	200.00	200.00	200.00
60120.10	Minor Equipment & Tools Office Equipment	450.41	.00	.00	.00	.00	.00
60200.01	General Professional Services Other General Prof Services	.00	504.00	15,000.00	4,000.00	4,000.00	4,000.00
60210.03	Clerical & Administrative Services Outside Printing	978.94	1,091.55	1,000.00	1,000.00	1,000.00	1,000.00
60400.01	Contracted Services Other Contracted Services	3,525.20	504.00	.00	.00	.00	.00
60705.00	Advertising and Promotions No Sub Account	2,379.53	5,198.89	1,000.00	5,200.00	4,000.00	4,000.00
60705.01	Advertising and Promotions Registration	222.65	.00	.00	.00	.00	.00
60730.00	Dupl/Printing (internal) No Sub Account	879.20	1,006.07	1,500.00	1,500.00	1,500.00	1,500.00
60740.00	Employee Training No Sub Account	3,493.00	1,864.95	1,000.00	1,700.00	2,000.00	2,000.00
60761.00	Software Licenses No Sub Account	2,877.88	2,778.10	3,000.00	3,000.00	3,000.00	3,000.00
60771.00	Online Services & Subscriptions No Sub Account	.00	.00	.00	30.00	.00	.00
60772.00	Professional Dues No Sub Account	400.00	200.00	300.00	300.00	250.00	250.00
60785.03	Phone Internal VoIP Telephone	784.00	720.00	720.00	720.00	720.00	720.00
60785.04	Phone Cell Phone	425.88	461.37	450.00	450.00	450.00	450.00
60787.00	Postage No Sub Account	490.34	479.53	550.00	400.00	400.00	400.00
61101.01	Hotel Hotel Expense-Employee	1,771.46	2,820.68	3,000.00	2,800.00	3,000.00	3,000.00
61102.01	Meals Meal Expense-Employee	773.00	871.00	1,000.00	1,000.00	1,000.00	1,000.00
61103.01	Mileage Mileage Reimbursement-Employee	1,816.29	2,664.96	2,200.00	2,500.00	2,500.00	2,500.00
61104.00	Parking and Cab Expense No Sub Account	40.00	12.00	.00	.00	.00	.00
61105.01	Rental Car Rental Car Expense	255.15	.00	.00	.00	.00	.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **195 - Veterans**							
Division **1000 - Administration**							
Operating Expenses							
61105.02	Rental Car Rental Car Fuel Expense	52.19	.00	.00	.00	.00	.00
66410.00	Grant Expense No Sub Account	7,012.50	.00	.00	.00	.00	.00
	Operating Expenses Totals	$52,959.33	$26,686.84	$34,320.00	$28,000.00	$27,220.00	$27,220.00
	Division **1000 - Administration** Totals	($347,191.50)	($351,189.58)	($376,515.00)	($395,243.00)	($433,895.00)	($433,895.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **195 - Veterans**							
Division **2260 - Relief**							
Revenues							
48500.01	Donations and Contributions Gen Donations & Contributions	5,279.21	11,838.00	.00	285.00	.00	.00
48500.12	Donations and Contributions Restricted	.00	9,062.26	.00	.00	.00	.00
	Revenues Totals	$5,279.21	$20,900.26	$0.00	$285.00	$0.00	$0.00
Operating Expenses							
60600.08	Maintenance & Repairs Property Care & Maintenance	314.68	314.68	325.00	326.00	330.00	330.00
60775.00	Per Diem No Sub Account	815.00	1,250.00	1,950.00	1,600.00	1,800.00	1,800.00
64000.00	Donation Expense No Sub Account	1,432.88	895.95	.00	15,000.00	.00	.00
64000.07	Donation Expense Restricted Donations	.00	486.00	.00	8,576.00	.00	.00
66040.00	Client Aid No Sub Account	22,819.42	24,807.85	25,000.00	25,000.00	25,000.00	25,000.00
	Operating Expenses Totals	$25,381.98	$27,754.48	$27,275.00	$50,502.00	$27,130.00	$27,130.00
	Division **2260 - Relief** Totals	($20,102.77)	($6,854.22)	($27,275.00)	($50,217.00)	($27,130.00)	($27,130.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **195 - Veterans**							
Division **2290 - Mentor Program**							
Revenues							
48500.01	Donations and Contributions Gen Donations & Contributions	971.91	2,889.13	1,944.00	1,944.00	1,944.00	1,944.00
	Revenues Totals	$971.91	$2,889.13	$1,944.00	$1,944.00	$1,944.00	$1,944.00
Operating Expenses							
60100.05	Office Supplies Print/Copy Supplies Non MPS	.00	.00	300.00	300.00	300.00	300.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	2,027.73	1,917.22	.00	.00	.00	.00
60135.01	Subscription GASB 96 Principal	782.53	817.19	.00	.00	.00	.00
60730.00	Dupl/Printing (internal) No Sub Account	181.85	168.04	300.00	300.00	300.00	300.00
60761.00	Software Licenses No Sub Account	.00	.00	1,944.00	1,944.00	1,944.00	1,944.00
60785.03	Phone Internal VoIP Telephone	384.00	432.00	432.00	432.00	432.00	432.00
60787.00	Postage No Sub Account	49.33	71.21	100.00	100.00	100.00	100.00
68300.04	Interest Expense GASB 96 SBITA Interest	189.38	154.72	.00	.00	.00	.00
	Operating Expenses Totals	$3,614.82	$3,560.38	$3,076.00	$3,076.00	$3,076.00	$3,076.00
	Division **2290 - Mentor Program** Totals	($2,642.91)	($671.25)	($1,132.00)	($1,132.00)	($1,132.00)	($1,132.00)
	Department **195 - Veterans** Totals	($369,937.18)	($358,715.05)	($404,922.00)	($446,592.00)	($462,157.00)	($462,157.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**200 - UW Extension**						
Division	**1000 - Administration**						
Revenues							
43586.03	State Aid Conservation DNR Wildlife DMG / CLMS PG	36,672.65	37,830.85	13,000.00	13,000.00	13,000.00	13,000.00
46770.00	UW-Extension Revenue No Sub Account	1,772.98	1,988.97	2,800.00	2,800.00	2,800.00	2,800.00
47310.08	General Pymts from Local Govts Municipal Contribution	32,600.00	32,600.00	32,600.00	32,600.00	47,715.00	47,715.00
48900.01	Miscellaneous Revenue General Misc Revenues	75.00	18,641.55	.00	.00	.00	.00
	Revenues Totals	$71,120.63	$91,061.37	$48,400.00	$48,400.00	$63,515.00	$63,515.00
Personnel Services							
60001.01	Earnings General Earnings	88,681.72	94,936.69	96,650.00	87,147.00	99,502.00	99,502.00
60005.01	Fringes FICA	5,273.15	5,512.46	5,992.00	5,118.00	6,169.00	6,169.00
60005.02	Fringes Medicare	1,233.24	1,289.21	1,401.00	1,197.00	1,443.00	1,443.00
60005.03	Fringes Retirement	6,120.22	6,605.30	6,497.00	5,997.00	7,164.00	7,164.00
60005.04	Fringes Health Insurance	31,218.00	40,128.00	41,332.00	28,194.00	54,778.00	54,778.00
60005.05	Fringes Dental Insurance	968.76	2,115.36	2,115.00	1,398.00	2,116.00	2,116.00
60005.06	Fringes Life Insurance	205.80	223.77	223.00	191.00	280.00	280.00
	Personnel Services Totals	$133,700.89	$150,810.79	$154,210.00	$129,242.00	$171,452.00	$171,452.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	2,474.20	1,542.78	2,300.00	2,300.00	2,300.00	2,300.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	.00	163.00	500.00	.00	500.00	500.00
60120.10	Minor Equipment & Tools Office Equipment	.00	1,122.95	1,000.00	.00	1,000.00	1,000.00
60200.09	General Professional Services UWEX 133 Contract Fees	141,959.93	156,719.00	161,721.00	161,721.00	165,158.00	165,158.00
60210.03	Clerical & Administrative Services Outside Printing	2,948.29	4,053.20	3,200.00	3,200.00	3,200.00	3,200.00
60730.00	Dupl/Printing (internal) No Sub Account	7,032.01	8,091.03	6,000.00	6,000.00	6,000.00	6,000.00
60735.00	Employee Recognition No Sub Account	.00	.00	90.00	.00	.00	.00
60740.00	Employee Training No Sub Account	478.90	192.10	1,700.00	1,700.00	1,700.00	1,700.00
60755.00	Internet/Data Communications No Sub Account	.00	250.00	.00	.00	.00	.00
60771.00	Online Services & Subscriptions No Sub Account	789.05	368.28	1,500.00	620.00	1,000.00	1,000.00
60772.00	Professional Dues No Sub Account	115.00	275.00	500.00	500.00	500.00	500.00
60785.03	Phone Internal VoIP Telephone	1,692.00	1,908.00	1,908.00	1,728.00	1,692.00	1,692.00
60785.04	Phone Cell Phone	1,349.63	949.14	700.00	539.00	.00	.00
60787.00	Postage No Sub Account	1,772.98	2,807.95	2,800.00	2,800.00	2,800.00	2,800.00
60795.01	Public Information Other Public Information	37,600.00	37,600.00	37,600.00	37,600.00	54,715.00	54,715.00
60797.00	WI Conservation Congress No Sub Account	1,123.29	675.40	1,000.00	1,000.00	1,000.00	1,000.00
61101.01	Hotel Hotel Expense-Employee	467.00	411.11	600.00	900.00	600.00	600.00
61102.01	Meals Meal Expense-Employee	21.00	21.82	100.00	.00	100.00	100.00
61103.01	Mileage Mileage Reimbursement-Employee	1,596.86	3,170.63	2,500.00	2,500.00	2,500.00	2,500.00
61103.02	Mileage Mileage Reimb - Non Employee	58.96	75.60	50.00	50.00	50.00	50.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**200 - UW Extension**						
Division	**1000 - Administration**						
Operating Expenses							
61104.00	Parking and Cab Expense No Sub Account	48.65	8.00	200.00	50.00	200.00	200.00
61105.01	Rental Car Rental Car Expense	39.29	78.44	250.00	.00	250.00	250.00
61105.02	Rental Car Rental Car Fuel Expense	.00	54.33	200.00	.00	200.00	200.00
64000.00	Donation Expense No Sub Account	2,500.00	.00	2,500.00	2,500.00	2,500.00	2,500.00
64000.03	Donation Expense Ag Society	.00	2,500.00	.00	.00	.00	.00
64000.15	Donation Expense Farm to School	26,467.00	.00	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	34.49	49.41	.00	.00	.00	.00
66030.00	Childrens Programs No Sub Account	10,939.41	4,834.99	.00	18,141.00	.00	.00
66030.01	Childrens Programs Youth At Risk	.00	25.00	.00	.00	.00	.00
66070.00	DNR Wildlife DMG/CLMS PGM No Sub Account	36,613.69	37,755.25	13,000.00	13,000.00	13,000.00	13,000.00
	Operating Expenses Totals	$278,121.63	$265,702.41	$241,919.00	$256,849.00	$260,965.00	$260,965.00
	Division **1000 - Administration** Totals	($340,701.89)	($325,451.83)	($347,729.00)	($337,691.00)	($368,902.00)	($368,902.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**200 - UW Extension**						
Division	**2350 - Community Organizations**						
Revenues							
48900.01	Miscellaneous Revenue General Misc Revenues	.00	3,685.00	.00	.00	.00	.00
	Revenues Totals	$0.00	$3,685.00	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	.00	.00	.00	1,160.00	.00	.00
60730.00	Dupl/Printing (internal) No Sub Account	293.86	1,372.33	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	1,968.17	5,125.03	.00	4,822.00	.00	.00
	Operating Expenses Totals	$2,262.03	$6,497.36	$0.00	$5,982.00	$0.00	$0.00
Division	**2350 - Community Organizations** Totals	($2,262.03)	($2,812.36)	$0.00	($5,982.00)	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**200 - UW Extension**						
Division	**2380 - Health & Well-Being**						
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	73.72	258.42	.00	.00	.00	.00
60730.00	Dupl/Printing (internal) No Sub Account	377.30	346.88	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	56.79	508.69	.00	615.00	.00	.00
	Operating Expenses Totals	$507.81	$1,113.99	$0.00	$615.00	$0.00	$0.00
	Division **2380 - Health & Well-Being** Totals	($507.81)	($1,113.99)	$0.00	($615.00)	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **200 - UW Extension**							
Division **2410 - 4-H Activities**							
Revenues							
48900.01	Miscellaneous Revenue General Misc Revenues	9,148.22	12,489.93	.00	3,423.00	.00	.00
48900.10	Miscellaneous Revenue Special Projects	.00	11,796.51	.00	.00	.00	.00
	Revenues Totals	$9,148.22	$24,286.44	$0.00	$3,423.00	$0.00	$0.00
Operating Expenses							
60730.00	Dupl/Printing (internal) No Sub Account	142.74	189.70	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	6,933.85	6,909.28	.00	7,210.00	.00	.00
66540.00	Special Projects No Sub Account	.00	15,702.09	.00	.00	.00	.00
	Operating Expenses Totals	$7,076.59	$22,801.07	$0.00	$7,210.00	$0.00	$0.00
	Division **2410 - 4-H Activities** Totals	$2,071.63	$1,485.37	$0.00	($3,787.00)	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **200 - UW Extension**							
Division **2440 - Agriculture**							
Revenues							
48900.01	Miscellaneous Revenue General Misc Revenues	908.00	678.00	.00	713.00	.00	.00
	Revenues Totals	$908.00	$678.00	$0.00	$713.00	$0.00	$0.00
Operating Expenses							
60730.00	Dupl/Printing (internal) No Sub Account	63.79	461.04	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	784.61	1,230.30	.00	5,180.00	.00	.00
	Operating Expenses Totals	$848.40	$1,691.34	$0.00	$5,180.00	$0.00	$0.00
	Division **2440 - Agriculture** Totals	$59.60	($1,013.34)	$0.00	($4,467.00)	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **200 - UW Extension**							
Division **2470 - Harbor Commission**							
Revenues							
48110.01	Interest Income GASB 87 Lease Interest Income	1,236.97	936.89	.00	.00	.00	.00
48200.01	Rent Revenue General Rent Revenue	24,492.81	25,590.51	27,323.00	27,323.00	27,979.00	27,979.00
48900.01	Miscellaneous Revenue General Misc Revenues	2,150.00	2,050.00	.00	.00	.00	.00
	Revenues Totals	$27,879.78	$28,577.40	$27,323.00	$27,323.00	$27,979.00	$27,979.00
Operating Expenses							
60210.03	Clerical & Administrative Services Outside Printing	.00	.00	100.00	100.00	100.00	100.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	.00	.00	100.00	100.00	100.00	100.00
60730.00	Dupl/Printing (internal) No Sub Account	11.30	.07	100.00	100.00	100.00	100.00
60772.00	Professional Dues No Sub Account	.00	.00	100.00	100.00	100.00	100.00
60795.01	Public Information Other Public Information	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
61101.02	Hotel Hotel Expense-Non Employee	.00	.00	100.00	100.00	100.00	100.00
61102.02	Meals Meal Expense-Non Employee	.00	.00	100.00	100.00	100.00	100.00
61103.02	Mileage Mileage Reimb - Non Employee	.00	.00	100.00	100.00	100.00	100.00
66000.00	Other Miscellaneous Expenses No Sub Account	608.50	817.50	1,000.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	$619.80	$817.57	$2,700.00	$2,700.00	$2,700.00	$2,700.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	(24,623.00)	(24,623.00)	(25,279.00)	(25,279.00)
	Fund Balance Usage Totals	$0.00	$0.00	($24,623.00)	($24,623.00)	($25,279.00)	($25,279.00)
	Division **2470 - Harbor Commission** Totals	$27,259.98	$27,759.83	$0.00	$0.00	$0.00	$0.00
	Department **200 - UW Extension** Totals	($314,080.52)	($301,146.32)	($347,729.00)	($352,542.00)	($368,902.00)	($368,902.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**205 - Land Conservation**						
Division	**1000 - Administration**						
Revenues							
43586.04	State Aid Conservation LWRMP Implementation	87,008.17	57,772.34	82,000.00	88,700.00	77,000.00	77,000.00
43586.05	State Aid Conservation Natural Resources	103,093.89	147,633.15	150,000.00	150,000.00	150,000.00	150,000.00
43586.08	State Aid Conservation SWRM Staff Support	176,363.00	180,346.00	246,066.00	246,066.00	246,000.00	246,000.00
44300.05	Building Permits & Inspection Fees Urban Construction Site Fees	28,900.00	38,250.00	34,000.00	34,000.00	34,000.00	34,000.00
44900.03	Other Permit Revenue Storm Water Management Fees	12,372.63	9,555.40	6,000.00	13,700.00	8,000.00	8,000.00
44900.04	Other Permit Revenue AWMO Permit Fee	900.00	750.00	1,000.00	500.00	1,000.00	1,000.00
46820.02	Other Conservation Public Charges Non-Metallic Mining Fees	23,341.00	23,749.00	21,500.00	25,000.00	22,000.00	22,000.00
48900.01	Miscellaneous Revenue General Misc Revenues	.00	1.00	.00	.00	.00	.00
	Revenues Totals	$431,978.69	$458,056.89	$540,566.00	$557,966.00	$538,000.00	$538,000.00
Personnel Services							
60001.01	Earnings General Earnings	575,035.53	610,978.98	632,995.00	642,365.00	726,139.00	726,139.00
60005.01	Fringes FICA	34,116.18	36,195.73	39,246.00	37,705.00	45,021.00	45,021.00
60005.02	Fringes Medicare	7,978.78	8,465.10	9,178.00	8,818.00	10,529.00	10,529.00
60005.03	Fringes Retirement	39,334.67	42,340.49	43,993.00	46,250.00	52,282.00	52,282.00
60005.04	Fringes Health Insurance	100,628.00	89,320.00	87,288.00	91,025.00	124,816.00	124,816.00
60005.05	Fringes Dental Insurance	6,275.49	5,698.68	5,438.00	5,540.00	5,794.00	5,794.00
60005.06	Fringes Life Insurance	1,024.82	1,090.44	1,117.00	1,144.00	1,190.00	1,190.00
	Personnel Services Totals	$764,393.47	$794,089.42	$819,255.00	$832,847.00	$965,771.00	$965,771.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	633.74	567.08	600.00	600.00	600.00	600.00
60100.02	Office Supplies Computer Supplies	43.98	2.89	200.00	200.00	200.00	200.00
60101.13	Operating Supplies Gasoline	3,004.11	2,835.16	4,000.00	4,000.00	4,000.00	4,000.00
60120.01	Minor Equipment & Tools Other Minor Equipment	151.58	11,383.00	800.00	9,800.00	800.00	800.00
60120.10	Minor Equipment & Tools Office Equipment	.00	.00	1,500.00	1,500.00	1,500.00	1,500.00
60210.03	Clerical & Administrative Services Outside Printing	108.41	198.58	200.00	200.00	200.00	200.00
60282.01	Water Quality Monitoring Other Water Quality Costs	.00	5.30	500.00	500.00	500.00	500.00
60282.02	Water Quality Monitoring Samples	10,673.84	12,812.58	15,000.00	15,000.00	15,000.00	15,000.00
60282.03	Water Quality Monitoring Utilities	2,378.00	409.50	700.00	700.00	700.00	700.00
60282.04	Water Quality Monitoring Equipment	950.00	.00	1,500.00	1,500.00	1,500.00	1,500.00
60600.08	Maintenance & Repairs Property Care & Maintenance	4,028.87	3,000.68	7,000.00	4,000.00	7,000.00	7,000.00
60600.12	Maintenance & Repairs Vehicle Repairs & Maintenance	2,142.22	1,467.83	2,000.00	2,000.00	2,000.00	2,000.00
60730.00	Dupl/Printing (internal) No Sub Account	2,086.58	3,135.73	3,500.00	3,500.00	3,500.00	3,500.00
60740.00	Employee Training No Sub Account	1,522.74	3,280.61	3,500.00	3,500.00	4,000.00	4,000.00
60761.00	Software Licenses No Sub Account	12,216.00	.00	13,000.00	.00	.00	.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**205 - Land Conservation**						
Division	**1000 - Administration**						
Operating Expenses							
60772.00	Professional Dues No Sub Account	2,379.64	2,202.93	2,500.00	2,500.00	2,500.00	2,500.00
60785.03	Phone Internal VoIP Telephone	958.00	1,044.00	1,000.00	1,000.00	1,000.00	1,000.00
60785.04	Phone Cell Phone	3,347.57	3,417.18	4,000.00	4,000.00	4,000.00	4,000.00
60787.00	Postage No Sub Account	574.24	698.27	800.00	800.00	800.00	800.00
61101.01	Hotel Hotel Expense-Employee	392.00	392.00	1,200.00	1,200.00	1,200.00	1,200.00
61102.01	Meals Meal Expense-Employee	.00	.00	300.00	300.00	300.00	300.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	350.00	350.00	350.00	350.00
63200.01	Environmental Fund Environmental Costs	79,746.95	50,534.80	100,000.00	130,000.00	100,000.00	100,000.00
63200.02	Environmental Fund Nutrient Management Workshop	.00	.00	300.00	300.00	300.00	300.00
63200.05	Environmental Fund Soil Test	.00	.00	3,000.00	3,000.00	3,000.00	3,000.00
63200.06	Environmental Fund Manure Test	22.00	.00	.00	.00	.00	.00
63200.08	Environmental Fund Recording Fees	150.00	.00	300.00	300.00	300.00	300.00
63200.09	Environmental Fund Supplies	478.90	1.03	600.00	600.00	600.00	600.00
63200.11	Environmental Fund Misc	.00	309.58	.00	.00	.00	.00
63300.00	LWRMP Implementation No Sub Account	87,008.17	57,772.34	82,000.00	88,700.00	77,000.00	77,000.00
63350.00	Natural Resources No Sub Account	57,760.90	105,133.15	107,500.00	107,500.00	107,500.00	107,500.00
66550.01	State Fees & Charges Other State Fees & Charges	500.00	500.00	500.00	500.00	500.00	500.00
	Operating Expenses Totals	$273,258.44	$261,104.22	$358,350.00	$388,050.00	$340,850.00	$340,850.00
Capital Outlay							
80180.00	Vehicles No Sub Account	.00	41,330.26	.00	.00	.00	.00
	Capital Outlay Totals	$0.00	$41,330.26	$0.00	$0.00	$0.00	$0.00
	Division **1000 - Administration** Totals	($605,673.22)	($638,467.01)	($637,039.00)	($662,931.00)	($768,621.00)	($768,621.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **205 - Land Conservation**							
Division **2130 - Lake Neshonoc Lake District**							
Operating Expenses							
60200.01	General Professional Services Other General Prof Services	50,000.00	.00	100,000.00	430,000.00	100,000.00	100,000.00
64300.01	Contributions Other Contributions	.00	.00	10,000.00	10,000.00	.00	.00
	Operating Expenses Totals	$50,000.00	$0.00	$110,000.00	$440,000.00	$100,000.00	$100,000.00
Fund Balance Usage							
99999.03	Fund Balance Usage Excess Sales Tax	.00	.00	.00	.00	100,000.00	100,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$0.00	$100,000.00	$100,000.00
Division **2130 - Lake Neshonoc Lake District** Totals		($50,000.00)	$0.00	($110,000.00)	($440,000.00)	$0.00	$0.00
Department **205 - Land Conservation** Totals		($655,673.22)	($638,467.01)	($747,039.00)	($1,102,931.00)	($768,621.00)	($768,621.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**210 - MPO**						
Division	**1000 - Administration**						
Revenues							
43537.00	State Aid Other Transportation No Sub Account	235,507.76	258,828.63	286,098.00	286,098.00	262,674.00	262,674.00
43690.02	Other State Payments LAPC MN	80,952.78	82,419.76	86,693.00	86,693.00	83,452.00	83,452.00
47390.00	Other Services to Local Govts No Sub Account	52,900.00	54,500.00	56,000.00	56,000.00	57,500.00	57,500.00
49300.03	Other Financing Sources GASB 96 SBITA Proceeds	.00	62,527.87	.00	.00	.00	.00
	Revenues Totals	$369,360.54	$458,276.26	$428,791.00	$428,791.00	$403,626.00	$403,626.00
Personnel Services							
60001.01	Earnings General Earnings	194,586.18	230,304.50	236,643.00	231,902.00	257,100.00	257,100.00
60005.01	Fringes FICA	11,844.46	13,995.35	14,672.00	14,378.00	15,940.00	15,940.00
60005.02	Fringes Medicare	2,770.07	3,273.11	3,431.00	3,363.00	3,728.00	3,728.00
60005.03	Fringes Retirement	11,589.94	16,023.82	16,447.00	16,697.00	18,511.00	18,511.00
60005.04	Fringes Health Insurance	32,494.00	36,432.00	37,526.00	38,253.00	38,562.00	38,562.00
60005.05	Fringes Dental Insurance	865.80	1,173.90	1,207.00	1,207.00	1,209.00	1,209.00
60005.06	Fringes Life Insurance	323.51	321.48	319.00	319.00	326.00	326.00
	Personnel Services Totals	$254,473.96	$301,524.16	$310,245.00	$306,119.00	$335,376.00	$335,376.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	1,538.35	239.13	1,000.00	1,000.00	1,000.00	1,000.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	24.25	.00	.00	.00	.00	.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	2,955.44	3,655.47	500.00	500.00	500.00	500.00
60120.07	Minor Equipment & Tools Minor Computer Software	35.00	.00	.00	.00	.00	.00
60120.10	Minor Equipment & Tools Office Equipment	8,692.00	36.27	.00	.00	.00	.00
60135.01	Subscription GASB 96 Principal	521.69	8,705.13	.00	.00	.00	.00
60200.15	General Professional Services Data Processing	728.02	72.08	.00	.00	500.00	500.00
60220.00	Consulting Services No Sub Account	38,812.31	63,980.33	25,000.00	14,661.00	.00	.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	3,619.20	.00	.00	.00	.00	.00
60720.00	Conventions & Conferences No Sub Account	2,304.98	3,732.60	5,000.00	1,500.00	5,000.00	5,000.00
60730.00	Dupl/Printing (internal) No Sub Account	1,033.53	796.92	700.00	500.00	500.00	500.00
60740.00	Employee Training No Sub Account	.00	75.00	3,000.00	1,000.00	1,000.00	1,000.00
60761.00	Software Licenses No Sub Account	3,407.59	4,582.87	26,629.00	26,629.00	26,729.00	26,729.00
60770.01	Memberships Other Memberships	5,880.00	634.03	6,000.00	7,000.00	8,000.00	8,000.00
60772.00	Professional Dues No Sub Account	1,763.94	6,396.00	4,000.00	600.00	.00	.00
60785.03	Phone Internal VoIP Telephone	336.00	432.00	325.00	325.00	325.00	325.00
60785.04	Phone Cell Phone	(29.81)	.00	.00	.00	.00	.00
60787.00	Postage No Sub Account	14.14	.00	.00	.00	.00	.00
61100.02	Other Travel Expenses Air Travel	.00	1,452.10	.00	.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	2,373.14	2,306.27	3,000.00	1,000.00	2,500.00	2,500.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**100 - General Fund**						
Department	**210 - MPO**						
Division	**1000 - Administration**						
Operating Expenses							
61102.01	Meals Meal Expense-Employee	222.00	167.00	1,000.00	500.00	500.00	500.00
61103.01	Mileage Mileage Reimbursement-Employee	1,436.11	829.15	2,000.00	1,500.00	1,500.00	1,500.00
61104.00	Parking and Cab Expense No Sub Account	75.50	77.35	100.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	816.13	.00	500.00	600.00	600.00	600.00
68300.04	Interest Expense GASB 96 SBITA Interest	126.25	103.14	.00	.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	16,000.00	20,000.00	48,624.00	48,624.00	20,000.00	20,000.00
	Operating Expenses Totals	$92,685.76	$118,272.84	$127,378.00	$105,939.00	$68,654.00	$68,654.00
Capital Outlay							
80191.00	GASB 96 SBITA No Sub Account	.00	62,527.87	.00	.00	.00	.00
	Capital Outlay Totals	$0.00	$62,527.87	$0.00	$0.00	$0.00	$0.00
Fund Balance Usage							
99999.07	Fund Balance Usage MPO	.00	.00	8,832.00	(16,733.00)	404.00	404.00
	Fund Balance Usage Totals	$0.00	$0.00	$8,832.00	($16,733.00)	$404.00	$404.00
	Division **1000 - Administration** Totals	$22,200.82	($24,048.61)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **100 - General Fund**							
Department **210 - MPO**							
Division **1200 - Non PL MPO**							
Revenues							
43510.01	State Aid General Govt General Govt Grants	.00	96,037.60	690,000.00	383,962.00	528,000.00	528,000.00
47390.00	Other Services to Local Govts No Sub Account	.00	23,009.40	16,500.00	17,490.00	3,500.00	3,500.00
48500.12	Donations and Contributions Restricted	.00	.00	68,000.00	500.00	101,500.00	101,500.00
	Revenues Totals	$0.00	$119,047.00	$774,500.00	$401,952.00	$633,000.00	$633,000.00
Operating Expenses							
60220.00	Consulting Services No Sub Account	.00	151,877.18	.00	.00	.00	.00
63260.00	Local Projects/Programs No Sub Account	4,000.00	2,000.00	840,500.00	338,932.00	660,000.00	660,000.00
	Operating Expenses Totals	$4,000.00	$153,877.18	$840,500.00	$338,932.00	$660,000.00	$660,000.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	33,000.00	33,000.00	17,000.00	17,000.00
99999.07	Fund Balance Usage MPO	.00	.00	33,000.00	30,000.00	10,000.00	10,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$66,000.00	$63,000.00	$27,000.00	$27,000.00
	Division **1200 - Non PL MPO** Totals	($4,000.00)	($34,830.18)	$0.00	$126,020.00	$0.00	$0.00
	Department **210 - MPO** Totals	$18,200.82	($58,878.79)	$0.00	$126,020.00	$0.00	$0.00
	Fund **100 - General Fund** Totals	($965,085.93)	($6,187,118.57)	($3,794,375.00)	($4,450,359.00)	($6,947,050.00)	($4,062,856.00)

La Crosse County Budget - 2027

HEALTH DEPARTMENT SUMMARY

	2024 Actual	2025 Actual	2026 Board Approved	2026 Projected	2027 Dept Request	2027 Admin Approved
REVENUES						
Shared Projects	388,713	363,143	868,800	812,854	819,207	819,207
Donations	66,380	84,308	35,075	74,240	35,075	35,075
Environmental Health	949,778	823,495	857,259	857,259	907,254	907,254
Chronic Disease and Injury Prevention	613,166	599,198	-	-	-	-
Laboratory	83,247	73,653	112,256	112,256	119,726	119,726
Access to Care	294,608	310,163	364,904	364,904	337,372	337,372
Family Health	619,450	639,120	623,148	525,390	519,390	519,390
Animal License & Control	164,963	161,297	168,225	168,225	167,385	167,385
TOTAL REVENUES	**3,180,305**	**3,054,377**	**3,029,667**	**2,915,128**	**2,905,409**	**2,905,409**
EXPENSES						
Health Administration	6,618	445	-	-	-	-
Shared Projects	520,790	544,692	1,137,906	1,164,793	1,244,454	1,244,454
Donations	58,029	50,888	35,075	54,775	35,075	35,075
Environmental Health	1,136,581	1,278,548	1,269,892	1,399,438	1,327,889	1,327,889
Chronic Disease and Injury Prevention	865,849	841,586	-	-	-	-
Laboratory	364,592	356,393	341,517	356,341	274,804	274,804
Access to Care	1,463,312	1,481,671	1,727,619	1,603,939	1,667,534	1,667,534
Family Health	786,253	792,436	776,464	683,188	662,632	662,632
Vector Control	31,933	33,495	37,565	37,527	39,195	39,195
Animal License & Control	213,233	230,134	230,231	229,420	239,290	239,290
TOTAL EXPENSES	**5,447,190**	**5,610,288**	**5,556,269**	**5,529,421**	**5,490,873**	**5,490,873**
TOTAL REVENUES	**3,180,305**	**3,054,377**	**3,029,667**	**2,915,128**	**2,905,409**	**2,905,409**
TOTAL SALARIES	**4,693,891**	**4,797,395**	**5,091,373**	**4,818,951**	**5,260,166**	**5,260,166**
TOTAL OPERATING	**753,295**	**812,893**	**464,896**	**710,470**	**230,707**	**230,707**
TOTAL CAPITAL	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSES	**5,447,186**	**5,610,288**	**5,556,269**	**5,529,421**	**5,490,873**	**5,490,873**
NET REVENUES/EXPENSES	**2,266,881**	**2,555,911**	**2,526,602**	**2,614,293**	**2,585,464**	**2,585,464**
To(From) Health Fund Balance	(2,975)	(130,238)	(108,373)	(196,064)	-	-
NET FUNDING REQUIREMENT	**2,263,906**	**2,425,673**	**2,418,229**	**2,418,229**	**2,585,464**	**2,585,464**

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**200 - Health**						
Department	**220 - Administration**						
Division	**1000 - Administration**						
Revenues							
48900.01	Miscellaneous Revenue General Misc Revenues	.07	.00	.00	.00	.00	.00
	Revenues Totals	$0.07	$0.00	$0.00	$0.00	$0.00	$0.00
Personnel Services							
60001.01	Earnings General Earnings	486,335.47	478,431.77	525,329.00	525,329.00	525,880.00	525,880.00
60005.01	Fringes FICA	29,253.86	28,834.63	32,570.00	32,570.00	32,605.00	32,605.00
60005.02	Fringes Medicare	6,841.64	6,743.59	7,617.00	7,617.00	7,625.00	7,625.00
60005.03	Fringes Retirement	33,338.39	33,250.22	36,510.00	36,510.00	37,863.00	37,863.00
60005.04	Fringes Health Insurance	75,724.00	67,837.00	87,288.00	87,288.00	104,513.00	104,513.00
60005.05	Fringes Dental Insurance	4,991.61	5,205.72	6,094.00	6,094.00	5,693.00	5,693.00
60005.06	Fringes Life Insurance	949.64	877.28	1,041.00	1,041.00	985.00	985.00
	Personnel Services Totals	$637,434.61	$621,180.21	$696,449.00	$696,449.00	$715,164.00	$715,164.00
Operating Expenses							
60005.09	Fringes Unemployment Compensation	61.85	.00	.00	.00	.00	.00
60100.01	Office Supplies Other Office Supplies	4,246.84	4,337.91	4,049.00	4,049.00	4,049.00	4,049.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	1,768.05	1,300.74	2,000.00	2,000.00	1,301.00	1,301.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	.00	.00	1,460.00	1,460.00	1,700.00	1,700.00
60135.01	Subscription GASB 96 Principal	17,116.60	17,937.12	.00	.00	.00	.00
60200.01	General Professional Services Other General Prof Services	7,778.56	7,934.09	8,701.00	8,701.00	7,764.00	7,764.00
60200.06	General Professional Services Interpreter	1,287.90	1,063.80	.00	.00	496.00	496.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(8,400.00)	.00	.00	.00	.00
60705.00	Advertising and Promotions No Sub Account	50.00	25.00	.00	.00	.00	.00
60710.00	Bad Debt Expense No Sub Account	125.00	.00	.00	.00	.00	.00
60730.00	Dupl/Printing (internal) No Sub Account	10,397.72	11,646.79	18,186.00	18,186.00	11,647.00	11,647.00
60735.00	Employee Recognition No Sub Account	866.51	844.46	702.00	702.00	637.00	637.00
60740.00	Employee Training No Sub Account	501.97	1,190.00	3,370.00	3,370.00	.00	.00
60761.00	Software Licenses No Sub Account	693.00	(18,147.12)	20,089.00	20,089.00	22,869.00	22,869.00
60771.00	Online Services & Subscriptions No Sub Account	4,990.54	4,933.52	.00	.00	4,926.00	4,926.00
60772.00	Professional Dues No Sub Account	11,245.00	360.00	.00	.00	.00	.00
60785.03	Phone Internal VoIP Telephone	3,458.00	3,861.00	9,288.00	9,288.00	3,861.00	3,861.00
60785.04	Phone Cell Phone	15,135.04	14,726.99	16,212.00	16,212.00	13,000.00	13,000.00
60785.05	Phone Smart Phone BYOD	600.00	300.00	600.00	600.00	600.00	600.00
60787.00	Postage No Sub Account	11,066.73	13,236.12	13,374.00	13,374.00	13,236.00	13,236.00
61100.01	Other Travel Expenses Other Travel Expenses	196.00	501.02	2,023.00	2,023.00	2,051.00	2,051.00
61310.00	Basic Liability No Sub Account	28,032.00	38,998.00	38,372.00	38,372.00	37,733.00	37,733.00
61317.00	Workers Comp No Sub Account	6,279.13	7,545.85	5,959.00	5,959.00	7,546.00	7,546.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **220 - Administration**							
Division **1000 - Administration**							
Operating Expenses							
68300.04	Interest Expense GASB 96 SBITA Interest	3,972.70	3,214.43	.00	.00	.00	.00
69010.00	ETR No Sub Account	(20,534.50)	(41,704.08)	(93,209.00)	(93,209.00)	(149,808.00)	(149,808.00)
69010.10	ETR Health Operations Transfer	(742,939.52)	(716,230.06)	(750,445.00)	(750,445.00)	(701,266.00)	(701,266.00)
71000.10	Internal Chargebacks Fiscal Internal	.00	7,450.69	.00	.00	.00	.00
71000.38	Internal Chargebacks External Audit Costs	2,788.00	2,494.00	2,820.00	2,820.00	2,494.00	2,494.00
	Operating Expenses Totals	($630,816.88)	($640,579.73)	($696,449.00)	($696,449.00)	($715,164.00)	($715,164.00)
	Division **1000 - Administration** Totals	($6,617.66)	$19,399.52	$0.00	$0.00	$0.00	$0.00
	Department **220 - Administration** Totals	($6,617.66)	$19,399.52	$0.00	$0.00	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**200 - Health**						
Department	**240 - Shared Projects**						
Division	**1000 - Administration**						
Revenues							
43240.00	Fed Aid Health No Sub Account	12,546.13	5,000.00	5,000.00	5,000.00	.00	.00
43550.00	State Aid Health No Sub Account	25,469.24	23,371.69	13,075.00	13,075.00	.00	.00
43550.05	State Aid Health COVID-19 Other	.00	638.99	.00	.00	.00	.00
43550.09	State Aid Health ForwardHealth	33,812.00	45,012.00	60,263.00	60,263.00	64,511.00	64,511.00
43550.10	State Aid Health COVID-19 ARPA	79,673.00	.00	.00	.00	.00	.00
43550.11	State Aid Health PHHS	.00	.00	11,063.00	11,063.00	11,063.00	11,063.00
43550.13	State Aid Health PHI & Workforce Grant	.00	83,117.00	83,920.00	83,920.00	49,973.00	49,973.00
48900.01	Miscellaneous Revenue General Misc Revenues	43,849.26	20,000.00	.00	.00	22,257.00	22,257.00
	Revenues Totals	$195,349.63	$177,139.68	$173,321.00	$173,321.00	$147,804.00	$147,804.00
Personnel Services							
60001.01	Earnings General Earnings	215,074.58	480,565.00	550,435.00	568,725.00	585,177.00	585,177.00
60005.01	Fringes FICA	12,835.32	28,507.87	34,127.00	34,127.00	36,281.00	36,281.00
60005.02	Fringes Medicare	3,001.80	6,667.17	7,981.00	7,981.00	8,485.00	8,485.00
60005.03	Fringes Retirement	14,842.98	33,407.47	38,015.00	38,015.00	41,753.00	41,753.00
60005.04	Fringes Health Insurance	48,312.00	98,868.00	116,384.00	116,384.00	170,464.00	170,464.00
60005.05	Fringes Dental Insurance	2,517.84	5,110.56	5,841.00	5,841.00	6,499.00	6,499.00
60005.06	Fringes Life Insurance	309.24	667.34	738.00	738.00	762.00	762.00
66900.01	Budgeted Reserve & Reduction/Savings Salary and Fringe	.00	.00	.00	.00	(25,000.00)	(25,000.00)
	Personnel Services Totals	$296,893.76	$653,793.41	$753,521.00	$771,811.00	$824,421.00	$824,421.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	.00	1,880.00	.00	.00	.00	.00
60101.10	Operating Supplies Craft & Activity Supplies	5,996.57	11,812.66	5,000.00	5,000.00	.00	.00
60102.01	Medical Supplies Other Medical Supplies	3,600.09	760.25	20,000.00	20,000.00	10,000.00	10,000.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	1,349.54	8,655.31	4,035.00	4,035.00	2,160.00	2,160.00
60120.10	Minor Equipment & Tools Office Equipment	2,706.14	.00	5,000.00	5,000.00	.00	.00
60200.01	General Professional Services Other General Prof Services	.00	1,840.86	.00	.00	3,500.00	3,500.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(10.00)	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	298.00	.00	1,000.00	1,000.00	500.00	500.00
61103.01	Mileage Mileage Reimbursement-Employee	602.50	314.40	.00	.00	50.00	50.00
61317.00	Workers Comp No Sub Account	.00	2,861.00	.00	.00	.00	.00
65000.12	Public Health Emergency COVID 19 Ops/Overhead PH Workforce	.00	647.53	.00	.00	.00	.00
65000.13	Public Health Emergency COVID 19 Staffing Internal ARPA COVID	75,707.88	.00	.00	.00	.00	.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **240 - Shared Projects**							
Division **1000 - Administration**							
Operating Expenses							
65000.14	Public Health Emergency COVID 19 Ops/Overhead ARPA COVID	904.52	.00	.00	.00	.00	.00
66410.12	Grant Expense State Grant Expense	25,469.24	23,831.43	13,075.00	13,075.00	.00	.00
66410.13	Grant Expense Federal Grant Expense	12,791.63	5,092.81	5,000.00	5,000.00	.00	.00
66410.14	Grant Expense W-REN	49,356.01	22,899.19	.00	.00	.00	.00
66410.16	Grant Expense ForwardHealth	67,623.70	90,023.41	120,526.00	118,876.00	129,021.00	129,021.00
66410.18	Grant Expense State PHHS	.00	288.64	11,147.00	11,147.00	12,271.00	12,271.00
66410.19	Grant Expense PHI & Workforce Grant	.00	83,116.31	83,925.00	82,275.00	75,571.00	75,571.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	(25,000.00)	.00	.00	.00
69010.00	ETR No Sub Account	(288,893.63)	(637,541.92)	(737,844.00)	(737,844.00)	(827,165.00)	(827,165.00)
71000.01	Internal Chargebacks Admin Services Internal	1,297.96	5,788.69	4,182.00	3,680.00	4,070.00	4,070.00
71000.21	Internal Chargebacks Misc Internal	.00	3,807.90	6,499.00	6,499.00	47,351.00	47,351.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	16,920.00	16,920.00
	Operating Expenses Totals	($41,189.85)	($373,931.53)	($483,455.00)	($462,257.00)	($525,751.00)	($525,751.00)
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	65,116.00	.00	.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$65,116.00	$0.00	$0.00
	Division **1000 - Administration** Totals	($60,354.28)	($102,722.20)	($96,745.00)	($71,117.00)	($150,866.00)	($150,866.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **240 - Shared Projects**							
Division **2100 - Substance Use Prevention**							
Revenues							
48500.01	Donations and Contributions Gen Donations & Contributions	.00	.00	55,946.00	.00	.00	.00
48900.01	Miscellaneous Revenue General Misc Revenues	.00	.00	17,000.00	17,000.00	17,000.00	17,000.00
	Revenues Totals	$0.00	$0.00	$72,946.00	$17,000.00	$17,000.00	$17,000.00
Operating Expenses							
61100.01	Other Travel Expenses Other Travel Expenses	.00	.00	500.00	500.00	500.00	500.00
66000.00	Other Miscellaneous Expenses No Sub Account	.00	.00	17,000.00	17,000.00	.00	.00
71000.01	Internal Chargebacks Admin Services Internal	.00	.00	17,684.00	15,916.00	3,127.00	3,127.00
71000.07	Internal Chargebacks CDIP	.00	.00	86,101.00	86,101.00	109,133.00	109,133.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	13,001.00	13,001.00
	Operating Expenses Totals	$0.00	$0.00	$121,285.00	$119,517.00	$125,761.00	$125,761.00
Other Financing Sources							
49200.47	Transfer In Opioid	.00	.00	48,339.00	48,339.00	54,567.00	54,567.00
	Other Financing Sources Totals	$0.00	$0.00	$48,339.00	$48,339.00	$54,567.00	$54,567.00
Division **2100 - Substance Use Prevention** Totals		$0.00	$0.00	$0.00	($54,178.00)	($54,194.00)	($54,194.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **240 - Shared Projects**							
Division **2620 - Lead**							
Revenues							
43550.00	State Aid Health No Sub Account	10,021.00	10,021.00	.00	.00	.00	.00
43550.14	State Aid Health Misc Grant	4,800.00	13,200.00	.00	.00	.00	.00
51160.01	Medical Assistance General MA Revenue	5,217.25	2,748.65	.00	.00	.00	.00
	Revenues Totals	$20,038.25	$25,969.65	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60101.11	Operating Supplies Education Supplies	2,408.38	1,798.65	.00	.00	.00	.00
60200.01	General Professional Services Other General Prof Services	8,822.30	.00	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	9,972.47	34,416.94	.00	.00	.00	.00
71000.01	Internal Chargebacks Admin Services Internal	4,306.93	2,111.86	.00	.00	.00	.00
71000.09	Internal Chargebacks Environmental Health Internal	298.02	.00	.00	.00	.00	.00
71000.22	Internal Chargebacks Access to Care	28,419.92	16,273.62	.00	.00	.00	.00
	Operating Expenses Totals	$54,228.02	$54,601.07	$0.00	$0.00	$0.00	$0.00
	Division **2620 - Lead** Totals	($34,189.77)	($28,631.42)	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**200 - Health**						
Department	**240 - Shared Projects**						
Division	**2650 - Bio T Focus A Planning**						
Revenues							
43550.00	State Aid Health No Sub Account	79,804.00	81,791.00	63,739.00	63,739.00	63,739.00	63,739.00
	Revenues Totals	$79,804.00	$81,791.00	$63,739.00	$63,739.00	$63,739.00	$63,739.00
Operating Expenses							
60101.10	Operating Supplies Craft & Activity Supplies	105.25	29.16	1,430.00	1,430.00	300.00	300.00
61100.01	Other Travel Expenses Other Travel Expenses	115.29	391.09	.00	.00	300.00	300.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	61.60	.00	.00	.00	.00
71000.01	Internal Chargebacks Admin Services Internal	14,218.73	13,617.41	13,874.00	12,487.00	2,411.00	2,411.00
71000.21	Internal Chargebacks Misc Internal	74,908.13	74,424.45	75,456.00	75,456.00	76,340.00	76,340.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	10,027.00	10,027.00
	Operating Expenses Totals	$89,347.40	$88,523.71	$90,760.00	$89,373.00	$89,378.00	$89,378.00
	Division **2650 - Bio T Focus A Planning** Totals	($9,543.40)	($6,732.71)	($27,021.00)	($25,634.00)	($25,639.00)	($25,639.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **240 - Shared Projects**							
Division **2680 - Maternal Child Health**							
Revenues							
43550.00	State Aid Health No Sub Account	42,645.00	45,194.00	45,194.00	45,194.00	45,194.00	45,194.00
	Revenues Totals	$42,645.00	$45,194.00	$45,194.00	$45,194.00	$45,194.00	$45,194.00
Operating Expenses							
60101.10	Operating Supplies Craft & Activity Supplies	30.00	.00	.00	.00	.00	.00
60400.01	Contracted Services Other Contracted Services	6,000.00	.00	2,000.00	2,000.00	3,000.00	3,000.00
71000.01	Internal Chargebacks Admin Services Internal	9,349.48	10,490.53	13,343.00	12,009.00	2,393.00	2,393.00
71000.07	Internal Chargebacks CDIP	21,243.43	2,577.21	.00	.00	.00	.00
71000.22	Internal Chargebacks Access to Care	.00	8,454.00	.00	.00	.00	.00
71000.23	Internal Chargebacks Family Health-Nutrition	38,094.79	60,194.70	85,559.00	85,559.00	87,441.00	87,441.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	9,951.00	9,951.00
	Operating Expenses Totals	$74,717.70	$81,716.44	$100,902.00	$99,568.00	$102,785.00	$102,785.00
	Division **2680 - Maternal Child Health** Totals	($32,072.70)	($36,522.44)	($55,708.00)	($54,374.00)	($57,591.00)	($57,591.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **240 - Shared Projects**							
Division **2770 - CDC Drinking Water**							
Revenues							
43240.00	Fed Aid Health No Sub Account	46,323.69	33,048.69	26,667.00	26,667.00	34,595.00	34,595.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	4,552.22	.00	.00	.00	.00	.00
	Revenues Totals	$50,875.91	$33,048.69	$26,667.00	$26,667.00	$34,595.00	$34,595.00
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	9,120.00	3,332.50	1,656.00	1,656.00	3,240.00	3,240.00
60705.00	Advertising and Promotions No Sub Account	.00	.00	312.00	312.00	3,111.00	3,111.00
61100.01	Other Travel Expenses Other Travel Expenses	.00	.00	.00	.00	5,325.00	5,325.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	105.00	105.00	214.00	214.00
71000.01	Internal Chargebacks Admin Services Internal	5,598.54	5,161.62	4,153.00	3,738.00	571.00	571.00
71000.09	Internal Chargebacks Environmental Health Internal	30,995.20	30,193.64	.00	.00	17,178.00	17,178.00
71000.16	Internal Chargebacks Lab Internal	.00	.00	20,441.00	20,441.00	2,583.00	2,583.00
71000.22	Internal Chargebacks Access to Care	1,079.17	1,301.06	.00	.00	.00	.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	2,373.00	2,373.00
	Operating Expenses Totals	$46,792.91	$39,988.82	$26,667.00	$26,252.00	$34,595.00	$34,595.00
	Division **2770 - CDC Drinking Water** Totals	$4,083.00	($6,940.13)	$0.00	$415.00	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **240 - Shared Projects**							
Division **2990 - TPCP and WINS**							
Revenues							
43550.00	State Aid Health No Sub Account	.00	.00	139,702.00	139,702.00	139,702.00	139,702.00
	Revenues Totals	$0.00	$0.00	$139,702.00	$139,702.00	$139,702.00	$139,702.00
Operating Expenses							
60101.11	Operating Supplies Education Supplies	.00	.00	5,420.00	5,420.00	500.00	500.00
60400.01	Contracted Services Other Contracted Services	.00	.00	13,000.00	13,000.00	13,000.00	13,000.00
61101.01	Hotel Hotel Expense-Employee	.00	.00	2,723.00	2,723.00	2,800.00	2,800.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	500.00	500.00	750.00	750.00
71000.01	Internal Chargebacks Admin Services Internal	.00	.00	22,292.00	20,063.00	4,462.00	4,462.00
71000.07	Internal Chargebacks CDIP	.00	.00	106,093.00	106,093.00	121,611.00	121,611.00
71000.21	Internal Chargebacks Misc Internal	.00	.00	.00	.00	12,981.00	12,981.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	18,555.00	18,555.00
	Operating Expenses Totals	$0.00	$0.00	$150,028.00	$147,799.00	$174,659.00	$174,659.00
	Division **2990 - TPCP and WINS** Totals	$0.00	$0.00	($10,326.00)	($8,097.00)	($34,957.00)	($34,957.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **240 - Shared Projects**							
Division **3445 - Drug Free Communities**							
Revenues							
43240.00	Fed Aid Health No Sub Account	.00	.00	125,000.00	125,000.00	125,000.00	125,000.00
	Revenues Totals	$0.00	$0.00	$125,000.00	$125,000.00	$125,000.00	$125,000.00
Operating Expenses							
60101.10	Operating Supplies Craft & Activity Supplies	.00	.00	17,471.00	17,471.00	6,976.00	6,976.00
60400.01	Contracted Services Other Contracted Services	.00	.00	.00	.00	1,500.00	1,500.00
61100.01	Other Travel Expenses Other Travel Expenses	.00	.00	4,312.00	4,312.00	4,312.00	4,312.00
71000.01	Internal Chargebacks Admin Services Internal	.00	.00	25,357.00	22,821.00	5,155.00	5,155.00
71000.07	Internal Chargebacks CDIP	.00	.00	113,692.00	113,692.00	83,270.00	83,270.00
71000.21	Internal Chargebacks Misc Internal	.00	.00	.00	.00	56,447.00	56,447.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	21,438.00	21,438.00
	Operating Expenses Totals	$0.00	$0.00	$160,832.00	$158,296.00	$179,098.00	$179,098.00
	Division **3445 - Drug Free Communities** Totals	$0.00	$0.00	($35,832.00)	($33,296.00)	($54,098.00)	($54,098.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**200 - Health**						
Department	**240 - Shared Projects**						
Division	**3583 - Safe Routes to School 2020**						
Revenues							
43550.00	State Aid Health No Sub Account	.00	.00	173,892.00	173,892.00	191,606.00	191,606.00
	Revenues Totals	$0.00	$0.00	$173,892.00	$173,892.00	$191,606.00	$191,606.00
Operating Expenses							
60101.10	Operating Supplies Craft & Activity Supplies	.00	.00	25,550.00	25,550.00	10,238.00	10,238.00
61100.01	Other Travel Expenses Other Travel Expenses	.00	.00	1,200.00	1,200.00	500.00	500.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	1,000.00	1,000.00	200.00	200.00
71000.01	Internal Chargebacks Admin Services Internal	.00	.00	29,322.00	26,390.00	5,619.00	5,619.00
71000.07	Internal Chargebacks CDIP	.00	.00	160,294.00	160,294.00	186,604.00	186,604.00
71000.21	Internal Chargebacks Misc Internal	.00	.00	.00	.00	12,981.00	12,981.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	23,366.00	23,366.00
	Operating Expenses Totals	$0.00	$0.00	$217,366.00	$214,434.00	$239,508.00	$239,508.00
Division	**3583 - Safe Routes to School 2020** Totals	$0.00	$0.00	($43,474.00)	($40,542.00)	($47,902.00)	($47,902.00)
Department	**240 - Shared Projects** Totals	($132,077.15)	($181,548.90)	($269,106.00)	($286,823.00)	($425,247.00)	($425,247.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **260 - Donations**							
Division **2710 - Radon**							
Operating Expenses							
64000.00	Donation Expense No Sub Account	4,621.35	1,382.20	.00	5,000.00	.00	.00
	Operating Expenses Totals	$4,621.35	$1,382.20	$0.00	$5,000.00	$0.00	$0.00
	Division **2710 - Radon** Totals	($4,621.35)	($1,382.20)	$0.00	($5,000.00)	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **260 - Donations**							
Division **2890 - Tobacco Donations**							
Revenues							
48500.01	Donations and Contributions Gen Donations & Contributions	1,575.00	1,500.00	1,575.00	1,575.00	1,575.00	1,575.00
	Revenues Totals	$1,575.00	$1,500.00	$1,575.00	$1,575.00	$1,575.00	$1,575.00
Operating Expenses							
64000.00	Donation Expense No Sub Account	176.03	.00	1,575.00	1,575.00	1,575.00	1,575.00
64000.16	Donation Expense Designated Expenses	440.91	357.82	.00	500.00	.00	.00
	Operating Expenses Totals	$616.94	$357.82	$1,575.00	$2,075.00	$1,575.00	$1,575.00
	Division **2890 - Tobacco Donations** Totals	$958.06	$1,142.18	$0.00	($500.00)	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **260 - Donations**							
Division **2980 - Immunization Symposium**							
Revenues							
48500.07	Donations and Contributions Designated Donations	1,755.29	.00	.00	.00	.00	.00
	Revenues Totals	$1,755.29	$0.00	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
64000.00	Donation Expense No Sub Account	1,564.57	400.00	.00	.00	.00	.00
	Operating Expenses Totals	$1,564.57	$400.00	$0.00	$0.00	$0.00	$0.00
Division **2980 - Immunization Symposium** Totals		$190.72	($400.00)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **260 - Donations**							
Division **3010 - WWWP Horse Show**							
Revenues							
48500.01	Donations and Contributions Gen Donations & Contributions	3,015.00	4,465.00	3,500.00	4,465.00	3,500.00	3,500.00
	Revenues Totals	$3,015.00	$4,465.00	$3,500.00	$4,465.00	$3,500.00	$3,500.00
Operating Expenses							
64000.00	Donation Expense No Sub Account	2,315.09	2,901.30	3,500.00	3,000.00	3,500.00	3,500.00
	Operating Expenses Totals	$2,315.09	$2,901.30	$3,500.00	$3,000.00	$3,500.00	$3,500.00
	Division **3010 - WWWP Horse Show** Totals	$699.91	$1,563.70	$0.00	$1,465.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **260 - Donations**							
Division **3100 - FGS Womens Transportation**							
Revenues							
48500.01	Donations and Contributions Gen Donations & Contributions	16,500.00	15,000.00	10,000.00	15,000.00	10,000.00	10,000.00
	Revenues Totals	$16,500.00	$15,000.00	$10,000.00	$15,000.00	$10,000.00	$10,000.00
Operating Expenses							
64000.00	Donation Expense No Sub Account	6,431.99	9,541.47	10,000.00	8,500.00	10,000.00	10,000.00
	Operating Expenses Totals	$6,431.99	$9,541.47	$10,000.00	$8,500.00	$10,000.00	$10,000.00
Division **3100 - FGS Womens Transportation** Totals		$10,068.01	$5,458.53	$0.00	$6,500.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**200 - Health**						
Department	**260 - Donations**						
Division	**3101 - General Transportation**						
Operating Expenses							
64000.00	Donation Expense No Sub Account	.00	195.00	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$195.00	$0.00	$0.00	$0.00	$0.00
	Division **3101 - General Transportation** Totals	$0.00	($195.00)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **260 - Donations**							
Division **3130 - FGS Jeans Day**							
Revenues							
48500.02	Donations and Contributions Jeans Day	2,259.44	2,259.44	2,000.00	2,000.00	2,000.00	2,000.00
	Revenues Totals	$2,259.44	$2,259.44	$2,000.00	$2,000.00	$2,000.00	$2,000.00
Operating Expenses							
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(10.00)	.00	.00	.00	.00
66500.00	Jeans Day Expense No Sub Account	2,343.24	849.95	2,000.00	2,500.00	2,000.00	2,000.00
	Operating Expenses Totals	$2,343.24	$839.95	$2,000.00	$2,500.00	$2,000.00	$2,000.00
	Division **3130 - FGS Jeans Day** Totals	($83.80)	$1,419.49	$0.00	($500.00)	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **260 - Donations**							
Division **3160 - FGS General**							
Revenues							
48500.01	Donations and Contributions Gen Donations & Contributions	12,760.00	36,877.00	7,500.00	30,000.00	7,500.00	7,500.00
48500.08	Donations and Contributions Women's Fund Donation	10,000.00	7,500.00	5,000.00	5,000.00	5,000.00	5,000.00
48500.21	Donations and Contributions Amazon Donations	18,306.27	16,601.45	5,000.00	16,000.00	5,000.00	5,000.00
	Revenues Totals	$41,066.27	$60,978.45	$17,500.00	$51,000.00	$17,500.00	$17,500.00
Operating Expenses							
64000.00	Donation Expense No Sub Account	15,604.55	15,281.46	7,500.00	12,000.00	7,500.00	7,500.00
64000.14	Donation Expense Women in Crisis	6,074.25	3,075.79	5,000.00	3,000.00	5,000.00	5,000.00
64000.17	Donation Expense Amazon Donations	18,306.27	16,601.45	5,000.00	16,000.00	5,000.00	5,000.00
	Operating Expenses Totals	$39,985.07	$34,958.70	$17,500.00	$31,000.00	$17,500.00	$17,500.00
	Division **3160 - FGS General** Totals	$1,081.20	$26,019.75	$0.00	$20,000.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**200 - Health**						
Department	**260 - Donations**						
Division	**3170 - CPS Donations General**						
Revenues							
48500.07	Donations and Contributions Designated Donations	.00	.00	300.00	.00	300.00	300.00
	Revenues Totals	$0.00	$0.00	$300.00	$0.00	$300.00	$300.00
Operating Expenses							
64000.00	Donation Expense No Sub Account	.00	.00	300.00	.00	300.00	300.00
	Operating Expenses Totals	$0.00	$0.00	$300.00	$0.00	$300.00	$300.00
Division	**3170 - CPS Donations General** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **260 - Donations**							
Division **3250 - WWBC**							
Operating Expenses							
64000.00	Donation Expense No Sub Account	.00	.00	.00	2,500.00	.00	.00
	Operating Expenses Totals	$0.00	$0.00	$0.00	$2,500.00	$0.00	$0.00
	Division **3250 - WWBC** Totals	$0.00	$0.00	$0.00	($2,500.00)	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **260 - Donations**							
Division **3251 - Blood Drive Donations**							
Revenues							
48500.01	Donations and Contributions Gen Donations & Contributions	210.00	105.00	200.00	200.00	200.00	200.00
	Revenues Totals	$210.00	$105.00	$200.00	$200.00	$200.00	$200.00
Operating Expenses							
64000.00	Donation Expense No Sub Account	151.46	181.15	200.00	200.00	200.00	200.00
	Operating Expenses Totals	$151.46	$181.15	$200.00	$200.00	$200.00	$200.00
	Division **3251 - Blood Drive Donations** Totals	$58.54	($76.15)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**200 - Health**						
Department	**260 - Donations**						
Division	**3753 - Alliance to Heal**						
Operating Expenses							
64000.00	Donation Expense No Sub Account	.00	130.41	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$130.41	$0.00	$0.00	$0.00	$0.00
	Division **3753 - Alliance to Heal** Totals	$0.00	($130.41)	$0.00	$0.00	$0.00	$0.00
	Department **260 - Donations** Totals	$8,351.29	$33,419.89	$0.00	$19,465.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**200 - Health**						
Department	**280 - Environmental Health**						
Division	**1000 - Administration**						
Revenues							
43550.00	State Aid Health No Sub Account	20,340.00	18,970.00	.00	.00	.00	.00
43550.10	State Aid Health COVID-19 ARPA	220,718.00	.00	.00	.00	.00	.00
43550.13	State Aid Health PHI & Workforce Grant	.00	40,074.00	48,503.00	48,503.00	29,849.00	29,849.00
44300.01	Building Permits & Inspection Fees General Permits & Fees	700,060.75	755,754.92	.00	.00	.00	.00
46590.03	General Health Revenue Radon Kit Sales	2,739.35	2,338.35	.00	.00	.00	.00
	Revenues Totals	$943,858.10	$817,137.27	$48,503.00	$48,503.00	$29,849.00	$29,849.00
Personnel Services							
60001.01	Earnings General Earnings	685,119.71	781,499.38	797,016.00	819,582.00	847,691.00	847,691.00
60005.01	Fringes FICA	40,928.47	46,763.87	49,415.00	49,415.00	52,557.00	52,557.00
60005.02	Fringes Medicare	9,571.97	10,936.72	11,557.00	11,557.00	12,292.00	12,292.00
60005.03	Fringes Retirement	47,283.27	54,375.58	55,393.00	55,393.00	61,034.00	61,034.00
60005.04	Fringes Health Insurance	150,964.00	169,191.00	173,758.00	173,758.00	241,458.00	241,458.00
60005.05	Fringes Dental Insurance	8,957.91	9,948.90	9,922.00	9,922.00	9,270.00	9,270.00
60005.06	Fringes Life Insurance	1,423.84	1,679.28	1,675.00	1,675.00	1,716.00	1,716.00
66900.01	Budgeted Reserve & Reduction/Savings Salary and Fringe	.00	.00	.00	.00	(245,210.00)	(245,210.00)
	Personnel Services Totals	$944,249.17	$1,074,394.73	$1,098,736.00	$1,121,302.00	$980,808.00	$980,808.00
Operating Expenses							
60100.05	Office Supplies Print/Copy Supplies Non MPS	6,225.43	5,110.74	.00	.00	.00	.00
60101.01	Operating Supplies Other Operating Supplies	2,138.51	1,906.35	.00	.00	.00	.00
60120.01	Minor Equipment & Tools Other Minor Equipment	1,585.46	2,625.19	.00	.00	.00	.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	8,160.88	5,789.62	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	3,301.00	3,398.79	.00	.00	.00	.00
60761.00	Software Licenses No Sub Account	4,143.00	8,120.42	.00	.00	.00	.00
60772.00	Professional Dues No Sub Account	1,281.75	1,042.25	.00	.00	.00	.00
61100.01	Other Travel Expenses Other Travel Expenses	1,401.00	1,571.55	500.00	500.00	.00	.00
61100.02	Other Travel Expenses Air Travel	2,132.33	.00	.00	.00	.00	.00
61102.01	Meals Meal Expense-Employee	270.00	37.00	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	14,905.32	20,476.54	2,000.00	2,000.00	2,000.00	2,000.00
61104.00	Parking and Cab Expense No Sub Account	.00	63.85	.00	.00	.00	.00
65000.13	Public Health Emergency COVID 19 Staffing Internal ARPA COVID	238,118.42	.00	.00	.00	.00	.00
65000.14	Public Health Emergency COVID 19 Ops/Overhead ARPA COVID	3,693.81	.00	.00	.00	.00	.00
66410.19	Grant Expense PHI & Workforce Grant	.00	40,073.50	48,503.00	48,503.00	51,169.00	51,169.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	(25,000.00)	.00	.00	.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **280 - Environmental Health**							
Division **1000 - Administration**							
Operating Expenses							
69010.00	ETR No Sub Account	(246,183.80)	(83,412.81)	(991,879.00)	(991,879.00)	(1,035,911.00)	(1,035,911.00)
71000.01	Internal Chargebacks Admin Services Internal	122,640.90	165,621.62	17,898.00	16,108.00	5,856.00	5,856.00
71000.16	Internal Chargebacks Lab Internal	351.08	.00	.00	.00	25,604.00	25,604.00
71000.22	Internal Chargebacks Access to Care	2,578.84	2,934.15	.00	.00	.00	.00
71000.45	Internal Chargebacks Scanning	13,080.00	13,818.00	.00	.00	.00	.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	24,355.00	24,355.00
	Operating Expenses Totals	$179,823.93	$189,176.76	($947,978.00)	($924,768.00)	($926,927.00)	($926,927.00)
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	130,948.00	.00	.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$130,948.00	$0.00	$0.00
	Division **1000 - Administration** Totals	($180,215.00)	($446,434.22)	($102,255.00)	($17,083.00)	($24,032.00)	($24,032.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **280 - Environmental Health**							
Division **1500 - POWTS and Wells**							
Revenues							
43550.00	State Aid Health No Sub Account	.00	.00	25,801.00	25,801.00	25,801.00	25,801.00
44300.01	Building Permits & Inspection Fees General Permits & Fees	.00	.00	186,360.00	186,360.00	205,130.00	205,130.00
	Revenues Totals	$0.00	$0.00	$212,161.00	$212,161.00	$230,931.00	$230,931.00
Operating Expenses							
60100.05	Office Supplies Print/Copy Supplies Non MPS	.00	.00	5,400.00	5,400.00	5,400.00	5,400.00
60120.01	Minor Equipment & Tools Other Minor Equipment	.00	.00	2,500.00	2,500.00	2,500.00	2,500.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	.00	.00	4,400.00	4,400.00	.00	.00
60740.00	Employee Training No Sub Account	.00	.00	1,200.00	1,200.00	.00	.00
60761.00	Software Licenses No Sub Account	.00	.00	3,700.00	3,700.00	.00	.00
60772.00	Professional Dues No Sub Account	.00	.00	1,120.00	1,120.00	420.00	420.00
61100.01	Other Travel Expenses Other Travel Expenses	.00	.00	1,200.00	1,200.00	1,344.00	1,344.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	8,000.00	8,000.00	9,650.00	9,650.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	(50,000.00)	.00	.00	.00
71000.01	Internal Chargebacks Admin Services Internal	.00	.00	58,700.00	52,830.00	9,967.00	9,967.00
71000.09	Internal Chargebacks Environmental Health Internal	.00	.00	351,413.00	351,413.00	334,367.00	334,367.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	41,448.00	41,448.00
	Operating Expenses Totals	$0.00	$0.00	$387,633.00	$431,763.00	$405,096.00	$405,096.00
	Division **1500 - POWTS and Wells** Totals	$0.00	$0.00	($175,472.00)	($219,602.00)	($174,165.00)	($174,165.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **280 - Environmental Health**							
Division **1800 - Food Safety and Rec Licensing**							
Revenues							
44300.01	Building Permits & Inspection Fees General Permits & Fees	.00	.00	584,855.00	584,855.00	636,906.00	636,906.00
	Revenues Totals	$0.00	$0.00	$584,855.00	$584,855.00	$636,906.00	$636,906.00
Operating Expenses							
60100.05	Office Supplies Print/Copy Supplies Non MPS	.00	.00	3,000.00	3,000.00	3,000.00	3,000.00
60120.01	Minor Equipment & Tools Other Minor Equipment	.00	.00	2,500.00	2,500.00	2,500.00	2,500.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	.00	.00	6,600.00	6,600.00	238.00	238.00
60740.00	Employee Training No Sub Account	.00	.00	2,310.00	2,310.00	3,600.00	3,600.00
60761.00	Software Licenses No Sub Account	.00	.00	26,742.00	26,742.00	23,078.00	23,078.00
60771.00	Online Services & Subscriptions No Sub Account	.00	.00	540.00	540.00	.00	.00
60772.00	Professional Dues No Sub Account	.00	.00	240.00	240.00	240.00	240.00
61100.01	Other Travel Expenses Other Travel Expenses	.00	.00	2,310.00	2,310.00	1,776.00	1,776.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	8,000.00	8,000.00	9,000.00	9,000.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	(50,000.00)	.00	.00	.00
71000.01	Internal Chargebacks Admin Services Internal	.00	.00	100,651.00	90,586.00	19,498.00	19,498.00
71000.09	Internal Chargebacks Environmental Health Internal	.00	.00	585,302.00	585,302.00	679,469.00	679,469.00
71000.22	Internal Chargebacks Access to Care	.00	.00	7,589.00	7,589.00	9,717.00	9,717.00
71000.45	Internal Chargebacks Scanning	.00	.00	16,395.00	16,395.00	16,395.00	16,395.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	81,081.00	81,081.00
	Operating Expenses Totals	$0.00	$0.00	$712,179.00	$752,114.00	$849,592.00	$849,592.00
Division **1800 - Food Safety and Rec Licensing** Totals		$0.00	$0.00	($127,324.00)	($167,259.00)	($212,686.00)	($212,686.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **280 - Environmental Health**							
Division **2710 - Radon**							
Revenues							
43550.00	State Aid Health No Sub Account	5,920.00	6,357.00	5,920.00	5,920.00	6,368.00	6,368.00
46590.03	General Health Revenue Radon Kit Sales	.00	.00	5,820.00	5,820.00	3,200.00	3,200.00
	Revenues Totals	$5,920.00	$6,357.00	$11,740.00	$11,740.00	$9,568.00	$9,568.00
Operating Expenses							
60101.10	Operating Supplies Craft & Activity Supplies	106.83	.00	2,198.00	2,198.00	2,198.00	2,198.00
66410.12	Grant Expense State Grant Expense	.00	.00	.00	.00	17,122.00	17,122.00
71000.01	Internal Chargebacks Admin Services Internal	2,138.23	2,260.19	2,955.00	2,660.00	.00	.00
71000.09	Internal Chargebacks Environmental Health Internal	5,732.60	8,040.99	5,737.00	5,737.00	.00	.00
71000.22	Internal Chargebacks Access to Care	4,530.47	4,675.79	8,432.00	8,432.00	.00	.00
	Operating Expenses Totals	$12,508.13	$14,976.97	$19,322.00	$19,027.00	$19,320.00	$19,320.00
	Division **2710 - Radon** Totals	($6,588.13)	($8,619.97)	($7,582.00)	($7,287.00)	($9,752.00)	($9,752.00)
	Department **280 - Environmental Health** Totals	($186,803.13)	($455,054.19)	($412,633.00)	($411,231.00)	($420,635.00)	($420,635.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **300 - Chronic Disease and Injury Prev**							
Division **1000 - Administration**							
Revenues							
43550.10	State Aid Health COVID-19 ARPA	9,732.00	.00	.00	.00	.00	.00
43550.11	State Aid Health PHHS	7,207.00	3,595.00	.00	.00	.00	.00
43550.13	State Aid Health PHI & Workforce Grant	.00	2,543.00	.00	.00	.00	.00
	Revenues Totals	$16,939.00	$6,138.00	$0.00	$0.00	$0.00	$0.00
Personnel Services							
60001.01	Earnings General Earnings	502,654.81	111,929.58	.00	.00	.00	.00
60005.01	Fringes FICA	30,145.95	6,608.28	.00	.00	.00	.00
60005.02	Fringes Medicare	7,050.27	1,545.48	.00	.00	.00	.00
60005.03	Fringes Retirement	34,651.23	7,689.78	.00	.00	.00	.00
60005.04	Fringes Health Insurance	94,633.00	29,920.00	.00	.00	.00	.00
60005.05	Fringes Dental Insurance	5,185.44	1,531.53	.00	.00	.00	.00
60005.06	Fringes Life Insurance	547.13	224.02	.00	.00	.00	.00
	Personnel Services Totals	$674,867.83	$159,448.67	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	104.99	.00	.00	.00	.00	.00
60101.10	Operating Supplies Craft & Activity Supplies	163.52	.00	.00	.00	.00	.00
60101.11	Operating Supplies Education Supplies	19.47	.00	.00	.00	.00	.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	.00	10,547.00	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	279.00	.00	.00	.00	.00	.00
60761.00	Software Licenses No Sub Account	99.00	.00	.00	.00	.00	.00
61100.01	Other Travel Expenses Other Travel Expenses	457.89	.00	.00	.00	.00	.00
65000.13	Public Health Emergency COVID 19 Staffing Internal ARPA COVID	10,513.02	.00	.00	.00	.00	.00
66410.18	Grant Expense State PHHS	7,637.99	3,647.08	.00	.00	.00	.00
66410.19	Grant Expense PHI & Workforce Grant	.00	2,543.27	.00	.00	.00	.00
69010.00	ETR No Sub Account	(642,040.59)	(140,905.56)	.00	.00	.00	.00
71000.01	Internal Chargebacks Admin Services Internal	7,515.83	3,401.15	.00	.00	.00	.00
	Operating Expenses Totals	($615,249.88)	($120,767.06)	$0.00	$0.00	$0.00	$0.00
	Division **1000 - Administration** Totals	($42,678.95)	($32,543.61)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **300 - Chronic Disease and Injury Prev**							
Division **2990 - TPCP and WINS**							
Revenues							
43550.00	State Aid Health No Sub Account	147,592.00	125,174.00	.00	.00	.00	.00
	Revenues Totals	$147,592.00	$125,174.00	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60101.11	Operating Supplies Education Supplies	366.40	403.93	.00	.00	.00	.00
60400.01	Contracted Services Other Contracted Services	3,275.00	6,000.00	.00	.00	.00	.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(20.00)	.00	.00	.00	.00
61100.01	Other Travel Expenses Other Travel Expenses	111.16	.00	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	206.36	418.88	.00	.00	.00	.00
66410.12	Grant Expense State Grant Expense	22,635.96	8,085.49	.00	.00	.00	.00
71000.01	Internal Chargebacks Admin Services Internal	22,291.49	21,433.23	.00	.00	.00	.00
71000.07	Internal Chargebacks CDIP	113,502.41	111,140.35	.00	.00	.00	.00
	Operating Expenses Totals	$162,388.78	$147,461.88	$0.00	$0.00	$0.00	$0.00
	Division **2990 - TPCP and WINS** Totals	($14,796.78)	($22,287.88)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **300 - Chronic Disease and Injury Prev**							
Division **3445 - Drug Free Communities**							
Revenues							
43240.00	Fed Aid Health No Sub Account	108,453.11	135,213.51	.00	.00	.00	.00
48500.09	Donations and Contributions In-Kind	67,627.64	132,583.88	.00	.00	.00	.00
	Revenues Totals	$176,080.75	$267,797.39	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60101.10	Operating Supplies Craft & Activity Supplies	3,054.20	6,382.45	.00	.00	.00	.00
60400.01	Contracted Services Other Contracted Services	.00	1,125.00	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	1,370.00	400.00	.00	.00	.00	.00
61100.01	Other Travel Expenses Other Travel Expenses	5,628.86	595.46	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	51.46	148.36	.00	.00	.00	.00
64000.05	Donation Expense In-Kind	67,627.64	132,583.88	.00	.00	.00	.00
71000.01	Internal Chargebacks Admin Services Internal	26,709.61	23,428.25	.00	.00	.00	.00
71000.07	Internal Chargebacks CDIP	112,367.42	105,907.67	.00	.00	.00	.00
	Operating Expenses Totals	$216,809.19	$270,571.07	$0.00	$0.00	$0.00	$0.00
Division **3445 - Drug Free Communities** Totals		($40,728.44)	($2,773.68)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**200 - Health**						
Department	**300 - Chronic Disease and Injury Prev**						
Division	**3583 - Safe Routes to School 2020**						
Revenues							
43550.00	State Aid Health No Sub Account	154,469.85	144,704.41	.00	.00	.00	.00
	Revenues Totals	$154,469.85	$144,704.41	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60101.10	Operating Supplies Craft & Activity Supplies	7,170.19	8,993.05	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	1,190.00	99.00	.00	.00	.00	.00
61100.01	Other Travel Expenses Other Travel Expenses	2,619.63	.00	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	28.21	68.18	.00	.00	.00	.00
71000.01	Internal Chargebacks Admin Services Internal	30,263.91	25,733.22	.00	.00	.00	.00
71000.07	Internal Chargebacks CDIP	151,431.10	145,586.26	.00	.00	.00	.00
71000.22	Internal Chargebacks Access to Care	380.63	404.54	.00	.00	.00	.00
	Operating Expenses Totals	$193,083.67	$180,884.25	$0.00	$0.00	$0.00	$0.00
Division	**3583 - Safe Routes to School 2020** Totals	($38,613.82)	($36,179.84)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **300 - Chronic Disease and Injury Prev**							
Division **3745 - Overdose Death Review Team**							
Revenues							
43550.00	State Aid Health No Sub Account	12,653.00	.00	.00	.00	.00	.00
	Revenues Totals	$12,653.00	$0.00	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
71000.01	Internal Chargebacks Admin Services Internal	5,714.99	.00	.00	.00	.00	.00
71000.07	Internal Chargebacks CDIP	32,164.64	.00	.00	.00	.00	.00
	Operating Expenses Totals	$37,879.63	$0.00	$0.00	$0.00	$0.00	$0.00
Division **3745 - Overdose Death Review Team** Totals		($25,226.63)	$0.00	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **300 - Chronic Disease and Injury Prev**							
Division **3753 - Alliance to Heal**							
Revenues							
43550.10	State Aid Health COVID-19 ARPA	31,568.00	.00	.00	.00	.00	.00
48900.01	Miscellaneous Revenue General Misc Revenues	.00	14,640.82	.00	.00	.00	.00
	Revenues Totals	$31,568.00	$14,640.82	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60101.10	Operating Supplies Craft & Activity Supplies	8,880.00	149.95	.00	.00	.00	.00
60771.00	Online Services & Subscriptions No Sub Account	89.95	.00	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	114.97	.00	.00	.00	.00
65000.13	Public Health Emergency COVID 19 Staffing Internal ARPA COVID	31,567.15	.00	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	.00	17,876.78	.00	.00	.00	.00
71000.01	Internal Chargebacks Admin Services Internal	12,256.33	15,110.59	.00	.00	.00	.00
71000.07	Internal Chargebacks CDIP	49,397.60	89,847.54	.00	.00	.00	.00
	Operating Expenses Totals	$102,191.03	$123,099.83	$0.00	$0.00	$0.00	$0.00
	Division **3753 - Alliance to Heal** Totals	($70,623.03)	($108,459.01)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **300 - Chronic Disease and Injury Prev**							
Division **3850 - WWWP Regional**							
Revenues							
43550.00	State Aid Health No Sub Account	73,863.00	40,743.00	.00	.00	.00	.00
	Revenues Totals	$73,863.00	$40,743.00	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	45.78	.00	.00	.00	.00	.00
60101.11	Operating Supplies Education Supplies	74.69	14.07	.00	.00	.00	.00
71000.01	Internal Chargebacks Admin Services Internal	12,870.62	11,116.40	.00	.00	.00	.00
71000.07	Internal Chargebacks CDIP	80,886.90	62,616.81	.00	.00	.00	.00
71000.22	Internal Chargebacks Access to Care	.00	7,139.78	.00	.00	.00	.00
	Operating Expenses Totals	$93,877.99	$80,887.06	$0.00	$0.00	$0.00	$0.00
	Division **3850 - WWWP Regional** Totals	($20,014.99)	($40,144.06)	$0.00	$0.00	$0.00	$0.00
	Department **300 - Chronic Disease and Injury Prev** Totals	($252,682.64)	($242,388.08)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**200 - Health**						
Department	**320 - Laboratory**						
Division	**1000 - Administration**						
Revenues							
46594.01	Lab Fees Analysis	83,246.92	73,653.48	112,256.00	112,256.00	119,726.00	119,726.00
	Revenues Totals	$83,246.92	$73,653.48	$112,256.00	$112,256.00	$119,726.00	$119,726.00
Personnel Services							
60001.01	Earnings General Earnings	165,358.57	178,612.15	185,038.00	192,269.00	198,839.00	198,839.00
60005.01	Fringes FICA	9,788.51	10,405.76	11,472.00	11,472.00	12,328.00	12,328.00
60005.02	Fringes Medicare	2,289.23	2,433.60	2,683.00	2,683.00	2,883.00	2,883.00
60005.03	Fringes Retirement	11,378.27	12,427.75	12,860.00	12,860.00	14,316.00	14,316.00
60005.04	Fringes Health Insurance	27,566.00	28,248.00	29,096.00	29,096.00	38,562.00	38,562.00
60005.05	Fringes Dental Insurance	2,484.30	2,517.84	2,518.00	2,518.00	2,519.00	2,519.00
60005.06	Fringes Life Insurance	238.99	274.56	273.00	273.00	287.00	287.00
66900.01	Budgeted Reserve & Reduction/Savings Salary and Fringe	.00	.00	.00	.00	(12,500.00)	(12,500.00)
	Personnel Services Totals	$219,103.87	$234,919.66	$243,940.00	$251,171.00	$257,234.00	$257,234.00
Operating Expenses							
60100.05	Office Supplies Print/Copy Supplies Non MPS	161.31	110.63	.00	.00	.00	.00
60101.20	Operating Supplies Lab Supplies	40,464.11	36,074.18	41,678.00	41,678.00	40,638.00	40,638.00
60101.29	Operating Supplies Uniform & Clothing	.00	.00	.00	.00	1,040.00	1,040.00
60120.01	Minor Equipment & Tools Other Minor Equipment	4,771.76	.00	.00	.00	.00	.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	1,030.53	6,198.91	.00	.00	238.00	238.00
60120.10	Minor Equipment & Tools Office Equipment	4,244.14	5,917.88	.00	.00	.00	.00
60200.01	General Professional Services Other General Prof Services	18,894.96	9,853.00	8,000.00	8,000.00	9,000.00	9,000.00
60400.01	Contracted Services Other Contracted Services	435.00	.00	.00	.00	.00	.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	35,522.87	34,972.35	41,530.00	41,530.00	20,000.00	20,000.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	(522.00)	.00	.00	.00	.00	.00
60710.00	Bad Debt Expense No Sub Account	145.00	.00	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	4,887.54	.00	600.00	600.00	.00	.00
60760.00	Licenses & Permits No Sub Account	4,521.50	2,968.00	6,074.00	6,074.00	4,492.00	4,492.00
60772.00	Professional Dues No Sub Account	1,632.00	255.00	.00	.00	.00	.00
61100.01	Other Travel Expenses Other Travel Expenses	.00	.00	500.00	500.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	377.68	519.08	1,350.00	1,350.00	1,350.00	1,350.00
61317.00	Workers Comp No Sub Account	180.00	.00	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	1.00	.00	.00	.00	.00	.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	(12,500.00)	.00	.00	.00
69010.00	ETR No Sub Account	(351.08)	(531.97)	(20,441.00)	(20,441.00)	(51,759.00)	(51,759.00)
69010.10	ETR Health Operations Transfer	(39,068.16)	(41,446.68)	(43,646.00)	(43,646.00)	(45,281.00)	(45,281.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **320 - Laboratory**							
Division **1000 - Administration**							
Operating Expenses							
71000.01	Internal Chargebacks Admin Services Internal	50,796.41	49,885.02	49,069.00	44,162.00	7,338.00	7,338.00
71000.09	Internal Chargebacks Environmental Health Internal	17,362.99	16,697.94	25,363.00	25,363.00	.00	.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	30,514.00	30,514.00
	Operating Expenses Totals	$145,487.56	$121,473.34	$97,577.00	$105,170.00	$17,570.00	$17,570.00
	Division **1000 - Administration** Totals	($281,344.51)	($282,739.52)	($229,261.00)	($244,085.00)	($155,078.00)	($155,078.00)
	Department **320 - Laboratory** Totals	($281,344.51)	($282,739.52)	($229,261.00)	($244,085.00)	($155,078.00)	($155,078.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**200 - Health**						
Department	**340 - Access to Care**						
Division	**1000 - Administration**						
Revenues							
43550.00	State Aid Health No Sub Account	33,579.25	32,869.06	.00	.00	.00	.00
43550.05	State Aid Health COVID-19 Other	13,036.00	24,823.00	.00	.00	.00	.00
43550.10	State Aid Health COVID-19 ARPA	543.00	.00	.00	.00	.00	.00
43550.11	State Aid Health PHHS	10,125.00	2,100.00	.00	.00	.00	.00
43550.12	State Aid Health Limited Term Grant	1,953.00	.00	.00	.00	.00	.00
43550.14	State Aid Health Misc Grant	.00	1,295.00	.00	.00	.00	.00
46590.01	General Health Revenue General Health Revenue	400.00	240.00	300.00	300.00	.00	.00
46591.03	Client Fees Immunization Revenue	3,628.46	2,609.90	1,700.00	1,700.00	1,700.00	1,700.00
46591.06	Client Fees Screening Revenue	32.00	64.00	3,744.00	3,744.00	200.00	200.00
47290.01	State General Govt Revenue State General Govt Revenue	9,690.00	7,690.00	7,700.00	7,700.00	7,700.00	7,700.00
48900.01	Miscellaneous Revenue General Misc Revenues	384.74	8,016.50	.00	.00	.00	.00
48900.12	Miscellaneous Revenue La Crosse Smiles	29,846.26	16,871.03	.00	.00	.00	.00
51160.01	Medical Assistance General MA Revenue	81,362.54	91,533.06	2,240.00	2,240.00	.00	.00
51170.01	Medicare Part A General Medicare Revenue	620.34	.00	.00	.00	.00	.00
51170.90	Medicare Part B Immunization/Vaccines	.00	929.10	.00	.00	929.00	929.00
	Revenues Totals	$185,200.59	$189,040.65	$15,684.00	$15,684.00	$10,529.00	$10,529.00
Personnel Services							
60001.01	Earnings General Earnings	892,020.62	990,639.31	1,143,809.00	916,896.00	1,112,605.00	1,112,605.00
60005.01	Fringes FICA	53,353.69	58,942.09	70,916.00	70,916.00	68,982.00	68,982.00
60005.02	Fringes Medicare	12,477.90	13,784.82	16,585.00	16,585.00	16,133.00	16,133.00
60005.03	Fringes Retirement	61,440.70	67,991.48	79,495.00	79,495.00	79,851.00	79,851.00
60005.04	Fringes Health Insurance	221,377.86	219,945.00	264,852.00	264,852.00	280,020.00	280,020.00
60005.05	Fringes Dental Insurance	11,641.06	11,877.45	14,153.00	14,153.00	10,731.00	10,731.00
60005.06	Fringes Life Insurance	1,456.50	1,553.42	2,021.00	2,021.00	1,750.00	1,750.00
66900.01	Budgeted Reserve & Reduction/Savings Salary and Fringe	.00	.00	.00	.00	(125,000.00)	(125,000.00)
	Personnel Services Totals	$1,253,768.33	$1,364,733.57	$1,591,831.00	$1,364,918.00	$1,445,072.00	$1,445,072.00
Operating Expenses							
60100.05	Office Supplies Print/Copy Supplies Non MPS	.00	208.30	.00	.00	.00	.00
60101.10	Operating Supplies Craft & Activity Supplies	425.68	88.16	.00	.00	.00	.00
60102.01	Medical Supplies Other Medical Supplies	1,196.05	7,313.49	20,500.00	20,500.00	20,500.00	20,500.00
60102.11	Medical Supplies Special Medical Supplies	9,241.83	12,974.98	.00	.00	.00	.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	5,592.44	11,411.67	3,310.00	3,310.00	1,968.00	1,968.00
60200.06	General Professional Services Interpreter	.00	.00	.00	.00	1,500.00	1,500.00
60260.03	Medical Services Comm Disease Control	15,799.29	10,648.62	15,000.00	15,000.00	10,100.00	10,100.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	.00	625.40	.00	.00	.00	.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **340 - Access to Care**							
Division **1000 - Administration**							
Operating Expenses							
60700.02	General Administrative Expenses Adj to Prior Period Expense	61.16	159.37	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	919.19	1,243.00	4,800.00	4,800.00	5,500.00	5,500.00
60760.00	Licenses & Permits No Sub Account	.00	102.90	.00	.00	.00	.00
60771.00	Online Services & Subscriptions No Sub Account	.00	474.25	360.00	360.00	.00	.00
60772.00	Professional Dues No Sub Account	.00	1,031.34	.00	.00	.00	.00
61100.01	Other Travel Expenses Other Travel Expenses	1,300.26	1,168.48	4,800.00	4,800.00	1,100.00	1,100.00
61101.01	Hotel Hotel Expense-Employee	(18.92)	.00	.00	.00	.00	.00
61102.01	Meals Meal Expense-Employee	12.00	91.00	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	1,443.79	1,375.87	1,000.00	1,000.00	1,400.00	1,400.00
61105.01	Rental Car Rental Car Expense	881.76	334.66	.00	.00	.00	.00
65000.00	Public Health Emergency COVID 19 No Sub Account	4,243.72	33,127.72	.00	.00	.00	.00
65000.05	Public Health Emergency COVID 19 Testing Coordination Exp	.00	1,294.80	.00	.00	.00	.00
65000.13	Public Health Emergency COVID 19 Staffing Internal ARPA COVID	543.50	.00	.00	.00	.00	.00
65000.15	Public Health Emergency COVID 19 Ops/Overhead COVID IMM SUP 3	8,792.50	481.27	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	.00	8,269.94	.00	.00	.00	.00
66410.00	Grant Expense No Sub Account	8,398.35	9,126.15	.00	.00	.00	.00
66410.18	Grant Expense State PHHS	10,123.29	4,438.16	.00	.00	.00	.00
66410.20	Grant Expense La Crosse Smiles	29,846.70	21,493.15	.00	.00	.00	.00
66410.21	Grant Expense Limited Term Grant	1,953.21	.00	.00	.00	.00	.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	(125,000.00)	.00	.00	.00
69010.00	ETR No Sub Account	(227,939.37)	(327,489.51)	(518,893.00)	(518,893.00)	(570,384.00)	(570,384.00)
71000.01	Internal Chargebacks Admin Services Internal	173,224.91	165,333.73	152,100.00	136,890.00	24,406.00	24,406.00
71000.07	Internal Chargebacks CDIP	12,074.60	24,139.43	.00	.00	.00	.00
71000.22	Internal Chargebacks Access to Care	2,676.16	.00	.00	.00	.00	.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	101,496.00	101,496.00
	Operating Expenses Totals	$60,792.10	($10,533.67)	($442,023.00)	($332,233.00)	($402,414.00)	($402,414.00)
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	108,373.00	.00	.00	.00
	Fund Balance Usage Totals	$0.00	$0.00	$108,373.00	$0.00	$0.00	$0.00
	Division **1000 - Administration** Totals	($1,129,359.84)	($1,165,159.25)	($1,025,751.00)	($1,017,001.00)	($1,032,129.00)	($1,032,129.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **340 - Access to Care**							
Division **2620 - Lead**							
Revenues							
43550.00	State Aid Health No Sub Account	.00	.00	10,021.00	10,021.00	7,608.00	7,608.00
51160.01	Medical Assistance General MA Revenue	.00	.00	1,350.00	1,350.00	1,350.00	1,350.00
	Revenues Totals	$0.00	$0.00	$11,371.00	$11,371.00	$8,958.00	$8,958.00
Operating Expenses							
60101.11	Operating Supplies Education Supplies	.00	.00	3,000.00	3,000.00	2,400.00	2,400.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	250.00	250.00	250.00	250.00
71000.01	Internal Chargebacks Admin Services Internal	.00	.00	7,334.00	6,601.00	1,510.00	1,510.00
71000.22	Internal Chargebacks Access to Care	.00	.00	48,004.00	48,004.00	57,102.00	57,102.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	6,281.00	6,281.00
	Operating Expenses Totals	$0.00	$0.00	$58,588.00	$57,855.00	$67,543.00	$67,543.00
	Division **2620 - Lead** Totals	$0.00	$0.00	($47,217.00)	($46,484.00)	($58,585.00)	($58,585.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **340 - Access to Care**							
Division **3610 - HIV/AIDS**							
Revenues							
43550.00	State Aid Health No Sub Account	15,998.00	16,881.00	17,000.00	17,000.00	17,000.00	17,000.00
	Revenues Totals	$15,998.00	$16,881.00	$17,000.00	$17,000.00	$17,000.00	$17,000.00
Operating Expenses							
61101.01	Hotel Hotel Expense-Employee	199.00	.00	.00	.00	.00	.00
61102.01	Meals Meal Expense-Employee	52.00	.00	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	36.34	.00	500.00	500.00	500.00	500.00
61105.02	Rental Car Rental Car Fuel Expense	41.64	.00	.00	.00	.00	.00
71000.01	Internal Chargebacks Admin Services Internal	2,813.81	2,523.61	3,031.00	2,728.00	437.00	437.00
71000.22	Internal Chargebacks Access to Care	15,689.38	14,678.95	17,164.00	17,164.00	15,011.00	15,011.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	1,818.00	1,818.00
	Operating Expenses Totals	$18,832.17	$17,202.56	$20,695.00	$20,392.00	$17,766.00	$17,766.00
	Division **3610 - HIV/AIDS** Totals	($2,834.17)	($321.56)	($3,695.00)	($3,392.00)	($766.00)	($766.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**200 - Health**						
Department	**340 - Access to Care**						
Division	**3757 - Dental Pain Protocol Grant**						
Revenues							
43550.00	State Aid Health No Sub Account	64,063.00	63,199.00	75,000.00	75,000.00	75,000.00	75,000.00
	Revenues Totals	$64,063.00	$63,199.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00
Operating Expenses							
60101.10	Operating Supplies Craft & Activity Supplies	234.70	115.48	500.00	500.00	600.00	600.00
60400.01	Contracted Services Other Contracted Services	2,500.00	.00	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	48.86	.00	.00	133.00	133.00
71000.01	Internal Chargebacks Admin Services Internal	8,222.58	8,220.52	9,879.00	8,891.00	1,860.00	1,860.00
71000.14	Internal Chargebacks Indirect Cost Internal	.00	23.00	.00	.00	.00	.00
71000.22	Internal Chargebacks Access to Care	53,105.42	54,790.55	65,955.00	65,955.00	64,674.00	64,674.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	7,733.00	7,733.00
	Operating Expenses Totals	$64,062.70	$63,198.41	$76,334.00	$75,346.00	$75,000.00	$75,000.00
Division	**3757 - Dental Pain Protocol Grant** Totals	$0.30	$0.59	($1,334.00)	($346.00)	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **340 - Access to Care**							
Division **3760 - Immunization CC**							
Revenues							
43550.00	State Aid Health No Sub Account	26,521.00	40,072.00	12,592.00	12,592.00	12,592.00	12,592.00
51160.01	Medical Assistance General MA Revenue	.00	.00	.00	.00	3,184.00	3,184.00
	Revenues Totals	$26,521.00	$40,072.00	$12,592.00	$12,592.00	$15,776.00	$15,776.00
Operating Expenses							
60101.11	Operating Supplies Education Supplies	1,668.64	2,101.28	2,000.00	2,000.00	1,000.00	1,000.00
71000.01	Internal Chargebacks Admin Services Internal	7,260.78	6,069.24	10,586.00	9,527.00	3,431.00	3,431.00
71000.22	Internal Chargebacks Access to Care	44,201.64	35,569.88	67,801.00	67,801.00	123,195.00	123,195.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	14,269.00	14,269.00
	Operating Expenses Totals	$53,131.06	$43,740.40	$80,387.00	$79,328.00	$141,895.00	$141,895.00
	Division **3760 - Immunization CC** Totals	($26,610.06)	($3,668.40)	($67,795.00)	($66,736.00)	($126,119.00)	($126,119.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **340 - Access to Care**							
Division **3850 - WWWP Regional**							
Revenues							
43550.00	State Aid Health No Sub Account	.00	.00	57,386.00	57,386.00	57,386.00	57,386.00
	Revenues Totals	$0.00	$0.00	$57,386.00	$57,386.00	$57,386.00	$57,386.00
Operating Expenses							
71000.01	Internal Chargebacks Admin Services Internal	.00	.00	8,130.00	7,317.00	1,391.00	1,391.00
71000.22	Internal Chargebacks Access to Care	.00	.00	49,711.00	49,711.00	50,245.00	50,245.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	5,785.00	5,785.00
	Operating Expenses Totals	$0.00	$0.00	$57,841.00	$57,028.00	$57,421.00	$57,421.00
	Division **3850 - WWWP Regional** Totals	$0.00	$0.00	($455.00)	$358.00	($35.00)	($35.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **340 - Access to Care**							
Division **3880 - Oral Health**							
Revenues							
43550.00	State Aid Health No Sub Account	.00	.00	30,000.00	30,000.00	30,000.00	30,000.00
48900.12	Miscellaneous Revenue La Crosse Smiles	.00	.00	28,000.00	28,000.00	28,000.00	28,000.00
51160.01	Medical Assistance General MA Revenue	.00	.00	88,255.00	88,255.00	89,263.00	89,263.00
	Revenues Totals	$0.00	$0.00	$146,255.00	$146,255.00	$147,263.00	$147,263.00
Operating Expenses							
60102.01	Medical Supplies Other Medical Supplies	.00	.00	10,500.00	10,500.00	15,000.00	15,000.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	.00	.00	1,430.00	1,430.00	.00	.00
60760.00	Licenses & Permits No Sub Account	.00	.00	100.00	100.00	600.00	600.00
61100.01	Other Travel Expenses Other Travel Expenses	.00	.00	500.00	500.00	500.00	500.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	600.00	600.00	400.00	400.00
66410.20	Grant Expense La Crosse Smiles	.00	.00	28,000.00	28,000.00	28,000.00	28,000.00
71000.01	Internal Chargebacks Admin Services Internal	.00	.00	17,653.00	15,888.00	4,261.00	4,261.00
71000.22	Internal Chargebacks Access to Care	.00	.00	117,103.00	117,103.00	118,978.00	118,978.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	17,719.00	17,719.00
	Operating Expenses Totals	$0.00	$0.00	$175,886.00	$174,121.00	$185,458.00	$185,458.00
	Division **3880 - Oral Health** Totals	$0.00	$0.00	($29,631.00)	($27,866.00)	($38,195.00)	($38,195.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **340 - Access to Care**							
Division **3941 - TB Program**							
Revenues							
43550.00	State Aid Health No Sub Account	2,826.29	970.77	9,616.00	9,616.00	4,500.00	4,500.00
46591.06	Client Fees Screening Revenue	.00	.00	.00	.00	960.00	960.00
48500.01	Donations and Contributions Gen Donations & Contributions	.00	.00	20,000.00	20,000.00	.00	.00
	Revenues Totals	$2,826.29	$970.77	$29,616.00	$29,616.00	$5,460.00	$5,460.00
Operating Expenses							
60101.10	Operating Supplies Craft & Activity Supplies	75.00	.00	.00	.00	.00	.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	.00	.00	1,455.00	1,455.00	.00	.00
60200.01	General Professional Services Other General Prof Services	1,015.41	336.06	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	.00	.00	100.00	100.00
66000.00	Other Miscellaneous Expenses No Sub Account	.00	.00	20,000.00	20,000.00	.00	.00
66410.00	Grant Expense No Sub Account	.00	.00	18,730.00	18,730.00	3,500.00	3,500.00
71000.01	Internal Chargebacks Admin Services Internal	1,600.85	413.87	8,959.00	8,063.00	1,909.00	1,909.00
71000.22	Internal Chargebacks Access to Care	10,032.53	2,579.59	58,936.00	58,936.00	66,343.00	66,343.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	7,941.00	7,941.00
	Operating Expenses Totals	$12,723.79	$3,329.52	$108,080.00	$107,184.00	$79,793.00	$79,793.00
	Division **3941 - TB Program** Totals	($9,897.50)	($2,358.75)	($78,464.00)	($77,568.00)	($74,333.00)	($74,333.00)
	Department **340 - Access to Care** Totals	($1,168,701.27)	($1,171,507.37)	($1,254,342.00)	($1,239,035.00)	($1,330,162.00)	($1,330,162.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **360 - Family Health**							
Division **1000 - Administration**							
Personnel Services							
60001.01	Earnings General Earnings	494,148.92	512,711.15	524,699.00	431,103.00	478,745.00	478,745.00
60005.01	Fringes FICA	29,728.99	30,678.24	32,531.00	32,531.00	29,682.00	29,682.00
60005.02	Fringes Medicare	6,952.74	7,174.75	7,608.00	7,608.00	6,942.00	6,942.00
60005.03	Fringes Retirement	34,102.69	35,667.64	36,467.00	36,467.00	32,384.00	32,384.00
60005.04	Fringes Health Insurance	96,624.00	96,624.00	99,524.00	99,524.00	77,124.00	77,124.00
60005.05	Fringes Dental Insurance	5,035.68	5,035.68	5,036.00	5,036.00	3,980.00	3,980.00
60005.06	Fringes Life Insurance	982.44	1,032.80	1,031.00	1,031.00	900.00	900.00
	Personnel Services Totals	$667,575.46	$688,924.26	$706,896.00	$613,300.00	$629,757.00	$629,757.00
Operating Expenses							
60102.01	Medical Supplies Other Medical Supplies	158.74	116.57	.00	.00	.00	.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	.00	10,248.45	.00	.00	.00	.00
60785.05	Phone Smart Phone BYOD	.00	300.00	.00	.00	.00	.00
69010.00	ETR No Sub Account	(667,575.39)	(688,907.38)	(706,896.00)	(706,896.00)	(613,296.00)	(613,296.00)
71000.01	Internal Chargebacks Admin Services Internal	.00	.00	.00	.00	344.00	344.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	1,433.00	1,433.00
	Operating Expenses Totals	($667,416.65)	($678,242.36)	($706,896.00)	($706,896.00)	($611,519.00)	($611,519.00)
	Division **1000 - Administration** Totals	($158.81)	($10,681.90)	$0.00	$93,596.00	($18,238.00)	($18,238.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **360 - Family Health**							
Division **3391 - MCW Care Coordination Systems**							
Operating Expenses							
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(40.00)	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	($40.00)	$0.00	$0.00	$0.00	$0.00
Division **3391 - MCW Care Coordination Systems** Totals		$0.00	$40.00	$0.00	$0.00	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **360 - Family Health**							
Division **4000 - Fit Families**							
Revenues							
43550.00	State Aid Health No Sub Account	90,029.00	112,100.00	95,838.00	6,000.00	.00	.00
	Revenues Totals	$90,029.00	$112,100.00	$95,838.00	$6,000.00	$0.00	$0.00
Operating Expenses							
60101.10	Operating Supplies Craft & Activity Supplies	2,320.63	4,131.18	3,130.00	3,130.00	.00	.00
60740.00	Employee Training No Sub Account	.00	2,149.00	.00	.00	.00	.00
60771.00	Online Services & Subscriptions No Sub Account	879.77	1,015.41	360.00	360.00	.00	.00
61100.01	Other Travel Expenses Other Travel Expenses	3,400.82	4,547.27	5,494.00	5,494.00	.00	.00
61102.01	Meals Meal Expense-Employee	.00	57.00	.00	.00	.00	.00
71000.01	Internal Chargebacks Admin Services Internal	15,473.94	13,158.92	11,762.00	10,586.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	.00	1,101.00	.00	.00	.00	.00
71000.23	Internal Chargebacks Family Health-Nutrition	99,855.14	92,086.24	78,803.00	78,803.00	.00	.00
	Operating Expenses Totals	$121,930.30	$118,246.02	$99,549.00	$98,373.00	$0.00	$0.00
	Division **4000 - Fit Families** Totals	($31,901.30)	($6,146.02)	($3,711.00)	($92,373.00)	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**200 - Health**						
Department	**360 - Family Health**						
Division	**4030 - Women, Infant, Children (WIC)**						
Revenues							
43550.00	State Aid Health No Sub Account	485,780.00	485,780.00	485,780.00	485,780.00	485,780.00	485,780.00
	Revenues Totals	$485,780.00	$485,780.00	$485,780.00	$485,780.00	$485,780.00	$485,780.00
Personnel Services							
66900.01	Budgeted Reserve & Reduction/Savings Salary and Fringe	.00	.00	.00	.00	(12,500.00)	(12,500.00)
	Personnel Services Totals	$0.00	$0.00	$0.00	$0.00	($12,500.00)	($12,500.00)
Operating Expenses							
60101.10	Operating Supplies Craft & Activity Supplies	.00	.00	1,555.00	1,555.00	.00	.00
60102.01	Medical Supplies Other Medical Supplies	539.42	2,114.00	500.00	500.00	.00	.00
60740.00	Employee Training No Sub Account	175.00	70.00	.00	.00	.00	.00
61100.01	Other Travel Expenses Other Travel Expenses	73.11	70.41	900.00	900.00	800.00	800.00
66000.00	Other Miscellaneous Expenses No Sub Account	.00	.00	(12,500.00)	.00	.00	.00
71000.01	Internal Chargebacks Admin Services Internal	100,998.84	95,581.19	99,186.00	89,267.00	17,494.00	17,494.00
71000.21	Internal Chargebacks Misc Internal	.00	.00	33,890.00	33,890.00	29,848.00	29,848.00
71000.23	Internal Chargebacks Family Health-Nutrition	506,697.96	516,481.32	505,034.00	505,034.00	490,319.00	490,319.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	72,750.00	72,750.00
	Operating Expenses Totals	$608,484.33	$614,316.92	$628,565.00	$631,146.00	$611,211.00	$611,211.00
	Division **4030 - Women, Infant, Children (WIC)** Totals	($122,704.33)	($128,536.92)	($142,785.00)	($145,366.00)	($112,931.00)	($112,931.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**200 - Health**						
Department	**360 - Family Health**						
Division	**4120 - WIC Breastfeeding Peer Counsel**						
Revenues							
43550.00	State Aid Health No Sub Account	38,230.00	39,530.00	39,530.00	32,120.00	32,120.00	32,120.00
	Revenues Totals	$38,230.00	$39,530.00	$39,530.00	$32,120.00	$32,120.00	$32,120.00
Operating Expenses							
71000.01	Internal Chargebacks Admin Services Internal	10,876.63	10,595.36	10,187.00	9,168.00	1,876.00	1,876.00
71000.23	Internal Chargebacks Family Health-Nutrition	35,170.34	36,833.69	32,631.00	32,631.00	31,183.00	31,183.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	7,801.00	7,801.00
	Operating Expenses Totals	$46,046.97	$47,429.05	$42,818.00	$41,799.00	$40,860.00	$40,860.00
	Division **4120 - WIC Breastfeeding Peer Counsel** Totals	($7,816.97)	($7,899.05)	($3,288.00)	($9,679.00)	($8,740.00)	($8,740.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **360 - Family Health**							
Division **4181 - WIC Farmers Market**							
Revenues							
43550.00	State Aid Health No Sub Account	5,411.00	1,710.00	2,000.00	1,490.00	1,490.00	1,490.00
	Revenues Totals	$5,411.00	$1,710.00	$2,000.00	$1,490.00	$1,490.00	$1,490.00
Operating Expenses							
71000.01	Internal Chargebacks Admin Services Internal	1,341.87	205.40	663.00	597.00	91.00	91.00
71000.23	Internal Chargebacks Family Health-Nutrition	8,291.66	1,597.13	4,869.00	4,869.00	4,353.00	4,353.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	379.00	379.00
	Operating Expenses Totals	$9,633.53	$1,802.53	$5,532.00	$5,466.00	$4,823.00	$4,823.00
	Division **4181 - WIC Farmers Market** Totals	($4,222.53)	($92.53)	($3,532.00)	($3,976.00)	($3,333.00)	($3,333.00)
	Department **360 - Family Health** Totals	($166,803.94)	($153,316.42)	($153,316.00)	($157,798.00)	($143,242.00)	($143,242.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**200 - Health**						
Department	**380 - Vector Control**						
Division	**1000 - Administration**						
Operating Expenses							
60100.05	Office Supplies Print/Copy Supplies Non MPS	.00	.00	.00	.00	337.00	337.00
60400.01	Contracted Services Other Contracted Services	31,900.00	33,495.00	34,500.00	34,500.00	35,535.00	35,535.00
71000.01	Internal Chargebacks Admin Services Internal	7.60	.00	377.00	339.00	71.00	71.00
71000.09	Internal Chargebacks Environmental Health Internal	25.49	.00	2,688.00	2,688.00	2,959.00	2,959.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	293.00	293.00
	Operating Expenses Totals	$31,933.09	$33,495.00	$37,565.00	$37,527.00	$39,195.00	$39,195.00
	Division **1000 - Administration** Totals	($31,933.09)	($33,495.00)	($37,565.00)	($37,527.00)	($39,195.00)	($39,195.00)
	Department **380 - Vector Control** Totals	($31,933.09)	($33,495.00)	($37,565.00)	($37,527.00)	($39,195.00)	($39,195.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **200 - Health**							
Department **400 - Animal Control**							
Division **1000 - Administration**							
Revenues							
43550.10	State Aid Health COVID-19 ARPA	453.00	.00	.00	.00	.00	.00
44200.02	Nonbusiness Licenses Dog License Revenue	157,500.35	155,267.38	161,211.00	161,211.00	161,211.00	161,211.00
44900.01	Other Permit Revenue Other Permit Revenue	7,010.00	6,030.00	7,014.00	7,014.00	6,174.00	6,174.00
	Revenues Totals	$164,963.35	$161,297.38	$168,225.00	$168,225.00	$167,385.00	$167,385.00
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	10,409.98	8,216.21	8,000.00	8,000.00	8,300.00	8,300.00
60210.03	Clerical & Administrative Services Outside Printing	1,516.83	4,321.12	.00	.00	4,350.00	4,350.00
60787.00	Postage No Sub Account	252.24	312.88	4,016.00	4,016.00	350.00	350.00
60796.00	Public Notice No Sub Account	.00	152.85	164.00	164.00	164.00	164.00
65000.13	Public Health Emergency COVID 19 Staffing Internal ARPA COVID	452.83	.00	.00	.00	.00	.00
66010.00	Animal Control No Sub Account	156,274.70	161,356.59	164,784.00	164,784.00	169,950.00	169,950.00
71000.01	Internal Chargebacks Admin Services Internal	7,264.79	8,308.29	8,113.00	7,302.00	1,555.00	1,555.00
71000.09	Internal Chargebacks Environmental Health Internal	22,105.69	28,480.24	21,376.00	21,376.00	16,049.00	16,049.00
71000.16	Internal Chargebacks Lab Internal	.00	.00	.00	.00	4,703.00	4,703.00
71000.22	Internal Chargebacks Access to Care	14,956.08	18,985.36	23,778.00	23,778.00	27,403.00	27,403.00
71000.64	Internal Chargebacks Admin Services Wages	.00	.00	.00	.00	6,466.00	6,466.00
	Operating Expenses Totals	$213,233.14	$230,133.54	$230,231.00	$229,420.00	$239,290.00	$239,290.00
	Division **1000 - Administration** Totals	($48,269.79)	($68,836.16)	($62,006.00)	($61,195.00)	($71,905.00)	($71,905.00)
	Department **400 - Animal Control** Totals	($48,269.79)	($68,836.16)	($62,006.00)	($61,195.00)	($71,905.00)	($71,905.00)
	Fund **200 - Health** Totals	($2,266,881.89)	($2,536,066.23)	($2,418,229.00)	($2,418,229.00)	($2,585,464.00)	($2,585,464.00)

La Crosse County Budget - 2027
HUMAN SERVICES SUMMARY

	2024 Actual	2025 Actual	2026 Board Approved	2026 Projected	2027 Requested	2027 Admin Approved
REVENUES						
Fund 210 Human Services	36,048,290	42,852,340	43,520,644	42,963,919	46,170,375	46,170,375
Fund 220 HS MVHS	266,125	283,175	190,000	87,112	76,400	76,400
Fund 230 WREA	7,938,774	8,387,661	8,385,259	8,457,526	9,394,434	9,394,434
Fund 255 Aging	3,484,535	3,607,052	3,765,489	3,453,025	3,715,352	3,715,352
Fund 265 Estate Trust	-	-	-	-	-	-
TOTAL REVENUES	**47,737,724**	**55,130,228**	**55,861,392**	**54,961,582**	**59,356,561**	**59,356,561**
EXPENSES						
Fund 210 Human Services	46,467,493	52,487,098	55,482,123	52,785,481	58,264,544	58,613,744
Fund 220 HS MVHS	1,871,515	1,304,800	880,240	761,616	644,490	644,490
Fund 230 WREA	8,685,451	8,871,415	9,030,279	9,217,860	10,098,411	10,141,913
Fund 255 Aging	4,514,385	4,449,800	4,947,713	4,419,350	5,072,156	5,072,156
Fund 265 Estate Trust	-	13,693	10,000	-	20,000	20,000
TOTAL EXPENSES	**61,538,844**	**67,126,806**	**70,350,355**	**67,184,307**	**74,099,601**	**74,492,303**
TOTAL SALARIES	**25,350,921**	**26,594,246**	**29,616,721**	**27,340,466**	**33,502,861**	**33,502,861**
TOTAL OPERATING	**36,132,723**	**40,532,560**	**40,483,634**	**39,843,841**	**40,596,740**	**40,989,442**
TOTAL CAPITAL	**55,200**		**250,000**	**-**	**-**	**-**
TOTAL EXPENSES	**61,538,844**	**67,126,806**	**70,350,355**	**67,184,307**	**74,099,601**	**74,492,303**
NET REVENUES/EXPENSES	**13,801,120**	**11,996,578**	**14,488,963**	**12,222,725**	**14,743,040**	**15,135,742**
To (From) Fund 210 Balance	(2,042,682)	(305,396)	(2,326,559)	(186,642)	(1,760,540)	(2,300,179)
To (From) Fund 220 Balance	(268,350)	(123,171)	-	15,736	-	-
To (From) Fund 230 Balance	(204,334)	147,133	-	(115,314)	-	(43,502)
To (From) Fund 255 Balance	(95,830)	91,272	(139,326)	76,573	(253,840)	(253,840)
To (From) Fund 265 Balance	-	(13,693)	(10,000)	-	(20,000)	(20,000)
NET FUNDING REQUIREMENT	**11,189,924**	**11,792,723**	**12,013,078**	**12,013,078**	**12,708,660**	**12,518,221**
LEVY BREAKDOWN						
Fund 210 Human Services	8,376,521	9,329,362	9,634,920	9,634,920	10,333,629	10,143,190
Fund 220 HS MVHS	1,337,040	898,454	690,240	690,240	568,090	568,090
Fund 230 WREA	542,343	630,887	645,020	645,020	703,977	703,977
Fund 255 Aging	934,020	934,020	1,042,898	1,042,898	1,102,964	1,102,964
Fund 265 Estate Trust	-	-	-	-	-	-
	11,189,924	**11,792,723**	**12,013,078**	**12,013,078**	**12,708,660**	**12,518,221**

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**410 - Human Services Operations**						
Division	**1000 - Administration**						
Personnel Services							
60001.01	Earnings General Earnings	1,850,398.14	1,913,612.97	2,089,560.00	1,940,275.00	2,139,091.00	2,139,091.00
60005.01	Fringes FICA	110,588.46	113,771.26	129,553.00	114,283.00	132,624.00	132,624.00
60005.02	Fringes Medicare	25,863.44	26,607.83	30,299.00	26,727.00	31,017.00	31,017.00
60005.03	Fringes Retirement	127,158.22	132,525.81	145,225.00	139,587.00	154,014.00	154,014.00
60005.04	Fringes Health Insurance	397,749.00	384,241.00	439,428.00	397,701.00	527,608.00	527,608.00
60005.05	Fringes Dental Insurance	22,872.72	22,784.58	25,432.00	21,906.00	22,268.00	22,268.00
60005.06	Fringes Life Insurance	3,098.13	3,097.39	3,327.00	3,290.00	3,346.00	3,346.00
60005.11	Fringes Other	.00	.00	.00	958.00	.00	.00
	Personnel Services Totals	$2,537,728.11	$2,596,640.84	$2,862,824.00	$2,644,727.00	$3,009,968.00	$3,009,968.00
Operating Expenses							
60005.09	Fringes Unemployment Compensation	11,876.89	.00	.00	.00	.00	.00
60100.01	Office Supplies Other Office Supplies	8,796.95	8,793.08	9,000.00	9,000.00	9,000.00	9,000.00
60101.04	Operating Supplies Books & Periodicals	1,445.34	1,604.83	1,700.00	1,700.00	950.00	950.00
60101.12	Operating Supplies Food	3,654.27	2,046.29	1,500.00	1,500.00	3,000.00	3,000.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	3,816.36	24,139.45	8,764.00	8,764.00	27,271.00	27,271.00
60120.10	Minor Equipment & Tools Office Equipment	4,719.62	975.92	4,000.00	4,000.00	4,720.00	4,720.00
60135.01	Subscription GASB 96 Principal	85,300.36	89,141.41	.00	.00	.00	.00
60200.01	General Professional Services Other General Prof Services	648.45	176.85	770.00	770.00	.00	.00
60200.06	General Professional Services Interpreter	99.00	67.50	250.00	250.00	250.00	250.00
60210.03	Clerical & Administrative Services Outside Printing	44,048.05	41,764.27	50,000.00	50,000.00	47,500.00	47,500.00
60220.00	Consulting Services No Sub Account	1,945.00	.00	3,000.00	3,000.00	62,000.00	62,000.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	.00	.00	173.00	.00	.00
60730.00	Dupl/Printing (internal) No Sub Account	28,293.70	41,987.46	42,000.00	52,028.00	50,000.00	50,000.00
60735.00	Employee Recognition No Sub Account	1,427.75	569.32	1,000.00	1,000.00	1,000.00	1,000.00
60740.00	Employee Training No Sub Account	15,041.20	746.93	35,000.00	35,000.00	135,000.00	135,000.00
60761.00	Software Licenses No Sub Account	13,030.00	1,087.58	107,500.00	107,500.00	120,550.00	320,550.00
60772.00	Professional Dues No Sub Account	6,074.97	5,787.00	7,000.00	7,000.00	5,500.00	5,500.00
60785.03	Phone Internal VoIP Telephone	18,482.00	20,368.00	20,000.00	20,000.00	21,000.00	21,000.00
60785.04	Phone Cell Phone	973.77	930.30	1,000.00	1,000.00	1,480.00	1,480.00
60785.05	Phone Smart Phone BYOD	.00	.00	.00	.00	300.00	300.00
60787.00	Postage No Sub Account	31,129.77	29,819.38	34,500.00	34,500.00	30,000.00	30,000.00
60796.00	Public Notice No Sub Account	62.65	109.21	175.00	175.00	175.00	175.00
61100.02	Other Travel Expenses Air Travel	.00	.00	700.00	700.00	700.00	700.00
61101.01	Hotel Hotel Expense-Employee	2,250.00	1,214.10	2,000.00	2,000.00	2,000.00	2,000.00
61102.01	Meals Meal Expense-Employee	40.00	225.00	300.00	300.00	300.00	300.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**410 - Human Services Operations**						
Division	**1000 - Administration**						
Operating Expenses							
61103.01	Mileage Mileage Reimbursement-Employee	264.01	.00	2,500.00	2,500.00	2,500.00	2,500.00
61104.00	Parking and Cab Expense No Sub Account	.00	25.00	100.00	100.00	100.00	100.00
61105.01	Rental Car Rental Car Expense	117.87	396.85	2,000.00	2,000.00	2,000.00	2,000.00
61105.02	Rental Car Rental Car Fuel Expense	13.95	67.20	1,000.00	1,000.00	1,000.00	1,000.00
61310.00	Basic Liability No Sub Account	148,312.00	220,182.00	229,985.00	229,985.00	258,742.00	258,742.00
61317.00	Workers Comp No Sub Account	28,236.44	33,639.39	43,274.00	42,159.00	42,098.00	42,098.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	(50,000.00)	.00	(50,000.00)	(50,000.00)
68300.04	Interest Expense GASB 96 SBITA Interest	20,474.10	16,695.30	.00	.00	.00	.00
69010.00	ETR No Sub Account	(3,066,758.16)	(3,171,181.76)	(3,429,112.00)	(3,301,934.00)	(3,668,973.00)	(3,668,973.00)
71000.15	Internal Chargebacks Information Tech Internal	(2,694.94)	(3,728.93)	.00	.00	.00	.00
71000.21	Internal Chargebacks Misc Internal	27,963.52	3,681.23	.00	.00	.00	55,200.00
71000.38	Internal Chargebacks External Audit Costs	35,161.00	32,029.00	37,270.00	39,103.00	39,869.00	39,869.00
	Operating Expenses Totals	($2,525,754.11)	($2,596,640.84)	($2,832,824.00)	($2,644,727.00)	($2,849,968.00)	($2,594,768.00)
Transfers Out							
69999.34	Transfers Out Highway Fund	1,000,000.00	.00	.00	.00	.00	.00
	Transfers Out Totals	$1,000,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Capital Outlay							
80130.00	Major Computer Software No Sub Account	31,681.00	.00	.00	.00	.00	.00
	Capital Outlay Totals	$31,681.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	30,000.00	.00	160,000.00	415,200.00
	Fund Balance Usage Totals	$0.00	$0.00	$30,000.00	$0.00	$160,000.00	$415,200.00
	Division **1000 - Administration** Totals	($1,043,655.00)	$0.00	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **210 - Human Services**							
Department **410 - Human Services Operations**							
Division **4210 - Human Services Contracts**							
Revenues							
46195.03	Other General Govt Charges Copier Revenue	2.84	.00	.00	83.00	.00	.00
46195.08	Other General Govt Charges Copier Revenue (non taxable)	1,846.00	1,508.00	2,000.00	2,080.00	2,000.00	2,000.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	25.00	.00	.00	.00	.00	.00
	Revenues Totals	$1,873.84	$1,508.00	$2,000.00	$2,163.00	$2,000.00	$2,000.00
Operating Expenses							
60260.07	Medical Services Mortuary	6,000.00	6,000.00	12,000.00	12,000.00	12,000.00	12,000.00
64300.01	Contributions Other Contributions	50,000.00	53,998.88	54,000.00	54,000.00	.00	54,000.00
	Operating Expenses Totals	$56,000.00	$59,998.88	$66,000.00	$66,000.00	$12,000.00	$66,000.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	56,000.00	.00	6,000.00	60,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$56,000.00	$0.00	$6,000.00	$60,000.00
Division **4210 - Human Services Contracts** Totals		($54,126.16)	($58,490.88)	($8,000.00)	($63,837.00)	($4,000.00)	($4,000.00)
Department **410 - Human Services Operations** Totals		($1,097,781.16)	($58,490.88)	($8,000.00)	($63,837.00)	($4,000.00)	($4,000.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**420 - Family & Childrens Operations**						
Division	**1000 - Administration**						
Personnel Services							
60001.01	Earnings General Earnings	3,498,197.24	3,786,411.95	4,319,178.00	3,928,741.00	4,506,001.00	4,506,001.00
60005.01	Fringes FICA	210,526.76	227,167.41	267,789.00	233,176.00	279,372.00	279,372.00
60005.02	Fringes Medicare	49,239.06	53,127.67	62,629.00	54,533.00	65,337.00	65,337.00
60005.03	Fringes Retirement	232,112.65	256,123.48	283,429.00	272,752.00	305,706.00	305,706.00
60005.04	Fringes Health Insurance	579,217.43	573,120.58	718,403.00	672,352.00	943,420.00	943,420.00
60005.05	Fringes Dental Insurance	31,780.63	33,016.19	38,907.00	38,238.00	40,786.00	40,786.00
60005.06	Fringes Life Insurance	4,997.14	5,191.02	6,216.00	5,296.00	5,842.00	5,842.00
	Personnel Services Totals	$4,606,070.91	$4,934,158.30	$5,696,551.00	$5,205,088.00	$6,146,464.00	$6,146,464.00
Operating Expenses							
60005.09	Fringes Unemployment Compensation	190.71	(190.71)	.00	.00	.00	.00
60101.12	Operating Supplies Food	194.85	420.74	200.00	113.00	200.00	200.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	.00	612.21	1,940.00	1,940.00	485.00	485.00
60120.10	Minor Equipment & Tools Office Equipment	3,063.95	575.88	2,476.00	2,476.00	1,706.00	1,706.00
60200.06	General Professional Services Interpreter	183.60	1.80	300.00	300.00	200.00	200.00
60602.04	IT Maintenance Computer Software Maintenance	6,143.54	12,621.81	7,216.00	13,116.00	15,391.00	15,391.00
60710.00	Bad Debt Expense No Sub Account	60.00	.00	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	11,476.97	10,857.13	12,500.00	12,500.00	12,500.00	12,500.00
60761.00	Software Licenses No Sub Account	13,199.00	13,194.29	13,100.00	13,100.00	13,400.00	13,400.00
60785.04	Phone Cell Phone	18,630.54	18,721.64	18,813.00	17,817.00	18,868.00	18,868.00
61100.02	Other Travel Expenses Air Travel	733.13	8,723.17	5,000.00	5,000.00	5,000.00	5,000.00
61101.01	Hotel Hotel Expense-Employee	5,349.20	4,341.59	6,000.00	6,000.00	6,000.00	6,000.00
61102.01	Meals Meal Expense-Employee	2,781.33	2,757.31	4,000.00	4,000.00	4,000.00	4,000.00
61102.02	Meals Meal Expense-Non Employee	.00	305.00	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	75,022.09	76,305.65	80,000.00	88,581.00	80,000.00	80,000.00
61103.02	Mileage Mileage Reimb - Non Employee	755.22	395.30	.00	.00	.00	.00
61104.00	Parking and Cab Expense No Sub Account	184.29	126.60	100.00	100.00	150.00	150.00
61105.01	Rental Car Rental Car Expense	13,971.52	19,863.91	15,000.00	13,711.00	17,000.00	17,000.00
61105.02	Rental Car Rental Car Fuel Expense	3,304.63	5,335.94	5,000.00	6,598.00	6,000.00	6,000.00
61317.00	Workers Comp No Sub Account	.00	.00	12,555.00	.00	10,382.00	10,382.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	(475,000.00)	.00	(300,000.00)	(300,000.00)
69010.00	ETR No Sub Account	(5,126,892.62)	(5,594,730.15)	(5,860,466.00)	(5,821,325.00)	(6,499,077.00)	(6,499,077.00)
71000.01	Internal Chargebacks Admin Services Internal	69,585.77	97,546.35	86,156.00	87,037.00	94,683.00	94,683.00
71000.15	Internal Chargebacks Information Tech Internal	3,178.39	15,180.22	.00	.00	.00	.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**420 - Family & Childrens Operations**						
Division	**1000 - Administration**						
Operating Expenses							
71000.43	Internal Chargebacks HS Ops Wages Internal	292,812.98	372,876.02	368,559.00	343,848.00	366,648.00	366,648.00
	Operating Expenses Totals	($4,606,070.91)	($4,934,158.30)	($5,696,551.00)	($5,205,088.00)	($6,146,464.00)	($6,146,464.00)
Division	**1000 - Administration** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**420 - Family & Childrens Operations**						
Division	**4270 - Child Protective Services**						
Revenues							
43560.04	State Aid Human Services Base allocation	2,782,427.00	2,782,427.00	2,782,427.00	2,782,427.00	2,782,427.00	2,782,427.00
43560.32	State Aid Human Services IV E	62,584.26	63,488.16	75,000.00	47,908.00	60,000.00	60,000.00
43560.36	State Aid Human Services MA Case Management	2,287.11	5,905.00	4,000.00	5,015.00	6,000.00	6,000.00
43560.37	State Aid Human Services IV E CHIPS/TPR	66,945.84	66,370.80	80,000.00	51,195.00	70,000.00	70,000.00
43560.76	State Aid Human Services OHC Sex Trafficked Youth	2,219.34	2,698.77	.00	.00	.00	.00
43560.78	State Aid Human Services Subsidized Guardianship	135,803.51	208,011.02	200,000.00	178,503.00	250,000.00	250,000.00
46591.13	Client Fees Alt Care	145,608.42	145,122.68	150,000.00	162,605.00	150,000.00	150,000.00
46602.00	Background Check Revenue No Sub Account	1,185.00	.00	.00	.00	.00	.00
48500.01	Donations and Contributions Gen Donations & Contributions	3,163.60	4,442.62	.00	.00	.00	.00
48500.07	Donations and Contributions Designated Donations	50.00	.00	.00	.00	.00	.00
	Revenues Totals	$3,202,274.08	$3,278,466.05	$3,291,427.00	$3,227,653.00	$3,318,427.00	$3,318,427.00
Operating Expenses							
60120.10	Minor Equipment & Tools Office Equipment	.00	.00	35,000.00	.00	.00	.00
60270.01	Legal & Law Enforcement Services Other Legal & Law Enforce Svcs	2,706.00	3,324.00	5,000.00	5,000.00	5,000.00	5,000.00
60300.01	Client Care Services Other Client Care Services	8,401.27	7,587.53	12,000.00	12,000.00	12,000.00	12,000.00
60300.04	Client Care Services Child Care Services	3,567.75	(786.61)	5,000.00	5,000.00	4,000.00	4,000.00
60300.08	Client Care Services Community Living	.00	2,351.27	.00	8,451.00	.00	.00
60300.19	Client Care Services MA Case Management	2,287.11	5,905.00	4,000.00	5,015.00	6,000.00	6,000.00
60300.23	Client Care Services Respite Care	81,347.29	156,674.19	130,000.00	130,000.00	130,000.00	130,000.00
60300.34	Client Care Services Foster Care Retention	5,705.92	5,274.88	6,000.00	6,000.00	6,000.00	6,000.00
60300.35	Client Care Services Alternate Care - On Call	14,600.00	14,600.00	15,000.00	15,000.00	15,000.00	15,000.00
60300.45	Client Care Services Community Based Services	184,174.62	8,109.15	15,000.00	15,000.00	10,000.00	10,000.00
60300.47	Client Care Services Direct Services	10,567.32	5,647.04	20,000.00	20,000.00	12,500.00	12,500.00
60300.61	Client Care Services OHC-Residential Care Center RCC	1,472,570.01	1,462,125.11	1,450,000.00	1,325,989.00	1,160,544.00	1,160,544.00
60300.62	Client Care Services OHC-Group Home	405,485.32	464,961.98	600,000.00	378,244.00	400,000.00	400,000.00
60300.63	Client Care Services OHC-Treatment Foster Care	52,557.72	4,055.16	50,000.00	.00	50,000.00	50,000.00
60300.64	Client Care Services OHC-Foster Care	514,195.56	505,835.48	575,000.00	477,809.00	500,000.00	500,000.00
60300.65	Client Care Services OHC-Subsidized Guardianships	171,353.85	228,592.04	200,000.00	178,503.00	250,000.00	250,000.00
60300.69	Client Care Services Rental Assistance	5,117.03	2,270.48	10,000.00	10,000.00	6,000.00	6,000.00
60300.81	Client Care Services OHC - CLTSW	6,914.62	45,420.61	10,000.00	59,776.00	60,000.00	60,000.00
60300.82	Client Care Services OHC-Non-Reimbursed	.00	59,976.00	.00	.00	.00	.00
60510.00	Transportation Services No Sub Account	12,597.60	19,319.98	17,500.00	17,500.00	25,000.00	25,000.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	(698.00)	73.55	.00	.00	.00	.00
60710.00	Bad Debt Expense No Sub Account	.00	579.29	.00	.00	.00	.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**420 - Family & Childrens Operations**						
Division	**4270 - Child Protective Services**						
Operating Expenses							
61101.02	Hotel Hotel Expense-Non Employee	17,483.88	1,490.61	5,000.00	5,000.00	2,500.00	2,500.00
61317.00	Workers Comp No Sub Account	1,865.01	2,968.23	.00	684.00	.00	.00
64000.00	Donation Expense No Sub Account	561.10	4,275.83	.00	7,566.00	.00	.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	.00	.00	.00	(10,000.00)
71000.02	Internal Chargebacks ISRS Operations Internal	.00	9,690.02	.00	.00	.00	.00
71000.16	Internal Chargebacks Lab Internal	1,872.00	1,922.00	2,500.00	1,904.00	2,500.00	2,500.00
71000.17	Internal Chargebacks Legal Internal	62,584.28	63,488.15	75,000.00	47,908.00	60,000.00	60,000.00
71000.32	Internal Chargebacks F & C Internal	301,399.00	290,259.06	110,414.00	228,416.00	137,962.00	137,962.00
71000.35	Internal Chargebacks JSS Internal	.00	5,932.50	.00	.00	.00	.00
71000.40	Internal Chargebacks F & C Wages Internal	2,980,260.58	2,801,976.97	3,408,487.00	2,752,964.00	3,495,903.00	3,495,903.00
71000.41	Internal Chargebacks JSS Wages Internal	.00	54,907.59	.00	.00	.00	.00
71000.42	Internal Chargebacks ISRS Wages Internal	.00	31,175.21	.00	.00	.00	.00
71000.49	Internal Chargebacks JDF - Shelter	.00	51,750.00	10,000.00	121,000.00	101,019.00	101,019.00
71000.54	Internal Chargebacks IV E CHIPS/TPR	66,945.84	66,370.80	80,000.00	51,195.00	70,000.00	70,000.00
71000.57	Internal Chargebacks WiLearn Internal	16,273.91	33,076.09	.00	.00	.00	.00
71000.58	Internal Chargebacks WiLearn Wages Internal	114,481.95	254,368.02	.00	.00	.00	.00
	Operating Expenses Totals	$6,517,178.54	$6,675,547.21	$6,850,901.00	$5,885,924.00	$6,521,928.00	$6,511,928.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	1,107,492.00	209,647.00	751,519.00	751,519.00
	Fund Balance Usage Totals	$0.00	$0.00	$1,107,492.00	$209,647.00	$751,519.00	$751,519.00
	Division **4270 - Child Protective Services** Totals	($3,314,904.46)	($3,397,081.16)	($2,451,982.00)	($2,448,624.00)	($2,451,982.00)	($2,441,982.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **210 - Human Services**							
Department **420 - Family & Childrens Operations**							
Division **4300 - IV-E Foster Training**							
Revenues							
43560.01	State Aid Human Services General Human Services Grants	20,124.45	21,089.55	3,000.00	.00	3,000.00	3,000.00
43560.32	State Aid Human Services IV E	12,141.77	5,685.99	19,353.00	6,151.00	14,896.00	14,896.00
46591.01	Client Fees General Client Fees	300.00	282.00	500.00	.00	300.00	300.00
	Revenues Totals	$32,566.22	$27,057.54	$22,853.00	$6,151.00	$18,196.00	$18,196.00
Operating Expenses							
60300.01	Client Care Services Other Client Care Services	1,551.82	8,757.49	3,000.00	.00	3,000.00	3,000.00
60300.23	Client Care Services Respite Care	17,542.73	16,881.52	.00	.00	.00	.00
60300.69	Client Care Services Rental Assistance	1,029.90	.00	.00	.00	.00	.00
66570.00	Training and Educating Clients No Sub Account	5,558.39	4,155.27	10,000.00	10,000.00	5,650.00	5,650.00
71000.32	Internal Chargebacks F & C Internal	2,726.96	1,048.30	2,638.00	478.00	3,028.00	3,028.00
71000.40	Internal Chargebacks F & C Wages Internal	25,874.32	11,494.26	42,305.00	6,624.00	34,610.00	34,610.00
	Operating Expenses Totals	$54,284.12	$42,336.84	$57,943.00	$17,102.00	$46,288.00	$46,288.00
	Division **4300 - IV-E Foster Training** Totals	($21,717.90)	($15,279.30)	($35,090.00)	($10,951.00)	($28,092.00)	($28,092.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **210 - Human Services**							
Department **420 - Family & Childrens Operations**							
Division **4330 - Kinship**							
Revenues							
43560.01	State Aid Human Services General Human Services Grants	.00	8,610.00	.00	8,052.00	.00	.00
43560.33	State Aid Human Services Kinship Admin	62,775.00	56,025.00	60,525.00	60,525.00	64,125.00	64,125.00
43560.34	State Aid Human Services Kinship Care	526,500.00	562,500.00	605,250.00	605,250.00	641,250.00	641,250.00
	Revenues Totals	$589,275.00	$627,135.00	$665,775.00	$673,827.00	$705,375.00	$705,375.00
Operating Expenses							
60270.01	Legal & Law Enforcement Services Other Legal & Law Enforce Svcs	1,885.00	3,015.00	3,000.00	2,100.00	3,000.00	3,000.00
60300.01	Client Care Services Other Client Care Services	.00	8,610.00	.00	8,052.00	.00	.00
60300.16	Client Care Services Kinship Care Services	526,500.00	584,625.00	605,250.00	608,256.00	641,250.00	641,250.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(254.00)	.00	375.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	2,964.00	.00	.00	.00	.00	.00
71000.32	Internal Chargebacks F & C Internal	6,913.39	9,310.15	8,908.00	6,191.00	6,865.00	6,865.00
71000.40	Internal Chargebacks F & C Wages Internal	59,463.28	72,633.81	98,092.00	66,111.00	58,753.00	58,753.00
	Operating Expenses Totals	$597,725.67	$677,939.96	$715,250.00	$691,085.00	$709,868.00	$709,868.00
	Division **4330 - Kinship** Totals	($8,450.67)	($50,804.96)	($49,475.00)	($17,258.00)	($4,493.00)	($4,493.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**420 - Family & Childrens Operations**						
Division	**4360 - Intervention**						
Revenues							
43560.01	State Aid Human Services General Human Services Grants	53,557.05	43,000.00	43,000.00	43,000.00	43,000.00	43,000.00
	Revenues Totals	$53,557.05	$43,000.00	$43,000.00	$43,000.00	$43,000.00	$43,000.00
Operating Expenses							
60300.01	Client Care Services Other Client Care Services	9,898.11	6,604.54	30,000.00	13,282.00	30,000.00	30,000.00
60300.69	Client Care Services Rental Assistance	19,049.03	19,826.30	.00	15,038.00	.00	.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	(10,872.00)	.00	.00	.00	.00	.00
61101.02	Hotel Hotel Expense-Non Employee	1,185.60	815.00	.00	1,680.00	.00	.00
71000.32	Internal Chargebacks F & C Internal	126.38	.00	.00	.00	.00	.00
71000.35	Internal Chargebacks JSS Internal	25,458.84	20,502.95	19,743.00	19,329.00	25,562.00	25,562.00
71000.40	Internal Chargebacks F & C Wages Internal	1,593.98	.00	.00	.00	.00	.00
71000.41	Internal Chargebacks JSS Wages Internal	192,851.28	176,933.97	218,837.00	168,138.00	246,784.00	246,784.00
	Operating Expenses Totals	$239,291.22	$224,682.76	$268,580.00	$217,467.00	$302,346.00	$302,346.00
	Division **4360 - Intervention** Totals	($185,734.17)	($181,682.76)	($225,580.00)	($174,467.00)	($259,346.00)	($259,346.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**420 - Family & Childrens Operations**						
Division	**4420 - In Home Safety Services**						
Revenues							
43560.01	State Aid Human Services General Human Services Grants	49,479.71	76,969.29	120,574.00	118,242.00	120,574.00	120,574.00
43560.32	State Aid Human Services IV E	102,650.97	102,650.97	102,651.00	.00	.00	.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	60,016.17	.00	.00	.00	.00	.00
	Revenues Totals	$212,146.85	$179,620.26	$223,225.00	$118,242.00	$120,574.00	$120,574.00
Operating Expenses							
60300.04	Client Care Services Child Care Services	1,305.00	2,705.52	5,000.00	17,140.00	6,000.00	6,000.00
60300.23	Client Care Services Respite Care	39,490.00	20,900.00	60,000.00	11,086.00	40,000.00	40,000.00
60300.45	Client Care Services Community Based Services	52,536.03	52,669.45	60,000.00	44,511.00	90,000.00	90,000.00
60300.47	Client Care Services Direct Services	2,821.87	4,442.60	5,000.00	13,047.00	5,000.00	5,000.00
60300.69	Client Care Services Rental Assistance	8,975.22	12,272.00	15,000.00	9,550.00	15,000.00	15,000.00
60510.00	Transportation Services No Sub Account	2,842.60	9,896.35	3,000.00	.00	2,500.00	2,500.00
61101.02	Hotel Hotel Expense-Non Employee	25,234.00	1,002.38	5,000.00	594.00	2,000.00	2,000.00
61317.00	Workers Comp No Sub Account	15.18	73.77	.00	.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	13,852.00	3,256.00	.00	.00	.00	.00
71000.21	Internal Chargebacks Misc Internal	2,227.19	31,912.20	24,289.00	82,621.00	28,350.00	28,350.00
71000.32	Internal Chargebacks F & C Internal	8,922.26	6,999.17	7,019.00	6,370.00	13,900.00	13,900.00
71000.40	Internal Chargebacks F & C Wages Internal	88,391.33	65,789.77	59,249.00	67,889.00	91,893.00	91,893.00
	Operating Expenses Totals	$246,612.68	$211,919.21	$243,557.00	$252,808.00	$294,643.00	$294,643.00
	Division **4420 - In Home Safety Services** Totals	($34,465.83)	($32,298.95)	($20,332.00)	($134,566.00)	($174,069.00)	($174,069.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**420 - Family & Childrens Operations**						
Division	**4450 - IVE EWISACWIS Grant**						
Revenues							
43560.01	State Aid Human Services General Human Services Grants	17,701.62	20,745.13	29,124.00	38,986.00	32,056.00	32,056.00
	Revenues Totals	$17,701.62	$20,745.13	$29,124.00	$38,986.00	$32,056.00	$32,056.00
Operating Expenses							
60120.06	Minor Equipment & Tools Minor Computer Hardware	9,173.95	30,212.45	28,147.00	27,546.00	13,730.00	13,730.00
71000.15	Internal Chargebacks Information Tech Internal	3,076.13	4,210.46	2,000.00	.00	3,500.00	3,500.00
71000.32	Internal Chargebacks F & C Internal	3,364.20	1,652.54	3,208.00	6,107.00	5,997.00	5,997.00
71000.35	Internal Chargebacks JSS Internal	471.15	24.39	.00	.00	28.00	28.00
71000.40	Internal Chargebacks F & C Wages Internal	27,445.89	17,091.20	42,663.00	69,918.00	62,627.00	62,627.00
71000.41	Internal Chargebacks JSS Wages Internal	4,558.04	348.75	.00	.00	283.00	283.00
	Operating Expenses Totals	$48,089.36	$53,539.79	$76,018.00	$103,571.00	$86,165.00	$86,165.00
	Division **4450 - IVE EWISACWIS Grant** Totals	($30,387.74)	($32,794.66)	($46,894.00)	($64,585.00)	($54,109.00)	($54,109.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **210 - Human Services**							
Department **420 - Family & Childrens Operations**							
Division **4510 - Reunification Services**							
Revenues							
43560.01	State Aid Human Services General Human Services Grants	3,545.95	14,103.00	14,103.00	14,103.00	14,103.00	14,103.00
43560.06	State Aid Human Services Block Grant	5,559.50	28,131.28	.00	.00	.00	.00
	Revenues Totals	$9,105.45	$42,234.28	$14,103.00	$14,103.00	$14,103.00	$14,103.00
Operating Expenses							
60300.01	Client Care Services Other Client Care Services	4,954.50	29,959.23	.00	.00	.00	.00
60300.04	Client Care Services Child Care Services	.00	59.74	.00	.00	.00	.00
60300.23	Client Care Services Respite Care	605.00	1,683.22	.00	.00	.00	.00
60300.47	Client Care Services Direct Services	22,291.40	88.25	.00	.00	.00	.00
60300.69	Client Care Services Rental Assistance	.00	3,263.96	.00	.00	.00	.00
60510.00	Transportation Services No Sub Account	.00	2,590.00	.00	.00	.00	.00
71000.32	Internal Chargebacks F & C Internal	195.23	17,536.85	8,475.00	25,937.00	33,961.00	33,961.00
71000.40	Internal Chargebacks F & C Wages Internal	1,257.13	118,102.02	74,939.00	231,204.00	284,255.00	284,255.00
	Operating Expenses Totals	$29,303.26	$173,283.27	$83,414.00	$257,141.00	$318,216.00	$318,216.00
	Division **4510 - Reunification Services** Totals	($20,197.81)	($131,048.99)	($69,311.00)	($243,038.00)	($304,113.00)	($304,113.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **210 - Human Services**							
Department **420 - Family & Childrens Operations**							
Division **5235 - Other Grants**							
Revenues							
43560.01	State Aid Human Services General Human Services Grants	122,972.44	68,462.41	.00	.00	.00	.00
	Revenues Totals	$122,972.44	$68,462.41	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60300.01	Client Care Services Other Client Care Services	2,300.70	5,323.75	.00	.00	.00	.00
60300.69	Client Care Services Rental Assistance	51,979.32	32,114.54	.00	.00	.00	.00
71000.32	Internal Chargebacks F & C Internal	9,407.13	5,402.93	.00	.00	.00	.00
71000.40	Internal Chargebacks F & C Wages Internal	59,285.29	25,621.19	.00	.00	.00	.00
	Operating Expenses Totals	$122,972.44	$68,462.41	$0.00	$0.00	$0.00	$0.00
	Division **5235 - Other Grants** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Department **420 - Family & Childrens Operations** Totals	($3,615,858.58)	($3,840,990.78)	($2,898,664.00)	($3,093,489.00)	($3,276,204.00)	($3,266,204.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**440 - ISRS - Operations**						
Division	**1000 - Administration**						
Personnel Services							
60001.01	Earnings General Earnings	6,362,147.37	6,783,404.89	7,549,103.00	6,845,532.00	8,517,729.00	8,517,729.00
60005.01	Fringes FICA	376,812.31	399,600.82	468,045.00	396,342.00	528,099.00	528,099.00
60005.02	Fringes Medicare	88,125.69	93,455.57	109,461.00	92,693.00	123,507.00	123,507.00
60005.03	Fringes Retirement	431,323.52	463,534.07	508,768.00	483,650.00	598,345.00	598,345.00
60005.04	Fringes Health Insurance	1,274,528.02	1,298,148.55	1,531,527.00	1,447,700.00	2,203,199.00	2,203,199.00
60005.05	Fringes Dental Insurance	66,384.25	69,679.77	79,535.00	73,757.00	86,220.00	86,220.00
60005.06	Fringes Life Insurance	11,809.69	12,741.16	13,877.00	13,041.00	14,764.00	14,764.00
60005.11	Fringes Other	.00	.00	.00	814.00	.00	.00
	Personnel Services Totals	$8,611,130.85	$9,120,564.83	$10,260,316.00	$9,353,529.00	$12,071,863.00	$12,071,863.00
Operating Expenses							
60005.09	Fringes Unemployment Compensation	12,950.00	6,534.00	.00	2,960.00	.00	.00
60101.12	Operating Supplies Food	.00	201.72	200.00	200.00	200.00	200.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	16,963.38	50,541.95	43,608.00	46,301.00	54,251.00	54,251.00
60120.10	Minor Equipment & Tools Office Equipment	458.49	.00	2,980.00	2,980.00	2,426.00	2,426.00
60200.06	General Professional Services Interpreter	1,333.20	455.40	1,000.00	1,000.00	1,000.00	1,000.00
60220.00	Consulting Services No Sub Account	.00	.00	150,000.00	150,000.00	.00	.00
60300.47	Client Care Services Direct Services	.00	386.34	500.00	500.00	500.00	500.00
60602.04	IT Maintenance Computer Software Maintenance	226,409.38	230,981.58	266,335.00	266,335.00	281,661.00	281,661.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(91.44)	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	8,002.11	5,212.94	12,000.00	12,000.00	14,750.00	14,750.00
60761.00	Software Licenses No Sub Account	4,803.75	8,874.43	7,353.00	7,353.00	55,578.00	55,578.00
60785.04	Phone Cell Phone	29,404.93	30,039.27	34,000.00	34,000.00	34,000.00	34,000.00
60785.05	Phone Smart Phone BYOD	1,050.00	1,050.00	2,100.00	2,100.00	2,100.00	2,100.00
61100.02	Other Travel Expenses Air Travel	558.45	1,873.23	.00	647.00	500.00	500.00
61101.01	Hotel Hotel Expense-Employee	3,527.58	949.11	3,500.00	3,500.00	3,500.00	3,500.00
61102.01	Meals Meal Expense-Employee	497.29	365.08	500.00	500.00	500.00	500.00
61103.01	Mileage Mileage Reimbursement-Employee	35,868.97	37,340.05	36,000.00	36,000.00	36,000.00	36,000.00
61104.00	Parking and Cab Expense No Sub Account	.00	281.91	100.00	100.00	100.00	100.00
61105.01	Rental Car Rental Car Expense	1,294.51	1,237.13	1,000.00	1,000.00	1,000.00	1,000.00
61105.02	Rental Car Rental Car Fuel Expense	585.69	484.58	500.00	500.00	500.00	500.00
61317.00	Workers Comp No Sub Account	.00	.00	19,281.00	19,281.00	15,509.00	15,509.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	(250,000.00)	.00	(250,000.00)	(250,000.00)
69010.00	ETR No Sub Account	(10,920,511.06)	(11,457,864.61)	(12,556,375.00)	(12,100,472.00)	(14,712,685.00)	(14,712,685.00)
71000.01	Internal Chargebacks Admin Services Internal	380,310.85	404,697.92	404,402.00	430,382.00	490,846.00	490,846.00
71000.15	Internal Chargebacks Information Tech Internal	10,540.71	(2,244.84)	10,000.00	10,000.00	10,000.00	10,000.00

2027 Administrator Recommended Budget

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**440 - ISRS - Operations**						
Division	**1000 - Administration**						
Operating Expenses							
71000.21	Internal Chargebacks Misc Internal	28,474.73	2,915.22	.00	.00	.00	.00
71000.43	Internal Chargebacks HS Ops Wages Internal	1,546,346.19	1,555,214.20	1,700,700.00	1,719,304.00	1,885,901.00	1,885,901.00
	Operating Expenses Totals	($8,611,130.85)	($9,120,564.83)	($10,110,316.00)	($9,353,529.00)	($12,071,863.00)	($12,071,863.00)
Capital Outlay							
80130.00	Major Computer Software No Sub Account	.00	.00	250,000.00	.00	.00	.00
	Capital Outlay Totals	$0.00	$0.00	$250,000.00	$0.00	$0.00	$0.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	400,000.00	.00	.00	.00
	Fund Balance Usage Totals	$0.00	$0.00	$400,000.00	$0.00	$0.00	$0.00
	Division **1000 - Administration** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Department **440 - ISRS - Operations** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**445 - ISRS - Crisis Services**						
Division	**1000 - Administration**						
Revenues							
43560.04	State Aid Human Services Base allocation	674,800.56	411,287.47	585,000.00	585,000.00	585,000.00	585,000.00
43560.06	State Aid Human Services Block Grant	56,779.00	56,779.00	56,779.00	56,779.00	56,779.00	56,779.00
43560.38	State Aid Human Services MA Tellurian	295,296.73	321,444.22	300,000.00	300,000.00	325,000.00	325,000.00
43560.52	State Aid Human Services WIMCR	573,328.38	971,300.17	600,000.00	600,000.00	800,000.00	800,000.00
43560.57	State Aid Human Services Medicaid	506,997.49	500,060.87	500,000.00	500,000.00	533,000.00	533,000.00
46591.01	Client Fees General Client Fees	27,515.42	17,451.29	20,000.00	20,000.00	22,000.00	22,000.00
46593.00	Insurance Revenue No Sub Account	22,964.39	21,792.83	22,000.00	22,000.00	20,300.00	20,300.00
46604.00	Collections No Sub Account	262.28	154.30	.00	.00	30,000.00	30,000.00
47310.08	General Pymts from Local Govts Municipal Contribution	107.16	67.92	100.00	100.00	.00	.00
48900.01	Miscellaneous Revenue General Misc Revenues	.00	150.00	.00	.00	.00	.00
	Revenues Totals	$2,158,051.41	$2,300,488.07	$2,083,879.00	$2,083,879.00	$2,372,079.00	$2,372,079.00
Operating Expenses							
60300.01	Client Care Services Other Client Care Services	711,635.77	744,444.22	705,000.00	714,000.00	730,000.00	730,000.00
60300.10	Client Care Services Crisis Service	30,797.59	32,183.29	37,725.00	30,000.00	34,000.00	34,000.00
60510.00	Transportation Services No Sub Account	69,973.74	37,619.80	130,000.00	46,848.00	130,000.00	60,000.00
60760.00	Licenses & Permits No Sub Account	.00	150.00	.00	.00	.00	.00
61317.00	Workers Comp No Sub Account	210.63	241.45	.00	.00	.00	.00
64000.00	Donation Expense No Sub Account	154.35	.00	.00	.00	.00	.00
71000.02	Internal Chargebacks ISRS Operations Internal	418,175.77	357,860.56	363,512.00	406,509.00	470,486.00	470,486.00
71000.21	Internal Chargebacks Misc Internal	82,878.99	90,920.23	166,147.00	63,949.00	99,716.00	99,716.00
71000.36	Internal Chargebacks ADRC Internal	184.75	252.70	.00	159.00	211.00	211.00
71000.42	Internal Chargebacks ISRS Wages Internal	1,077,145.81	992,002.80	1,192,551.00	1,119,266.00	1,767,111.00	1,767,111.00
71000.44	Internal Chargebacks ADRC/Aging Wages Internal	1,936.01	2,415.40	.00	1,845.00	2,623.00	2,623.00
	Operating Expenses Totals	$2,393,093.41	$2,258,090.45	$2,594,935.00	$2,382,576.00	$3,234,147.00	$3,164,147.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	.00	282,452.00	282,452.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$0.00	$282,452.00	$282,452.00
	Division **1000 - Administration** Totals	($235,042.00)	$42,397.62	($511,056.00)	($298,697.00)	($579,616.00)	($509,616.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**445 - ISRS - Crisis Services**						
Division	**4600 - Youth Crisis Grant**						
Revenues							
43560.01	State Aid Human Services General Human Services Grants	89,025.00	140,352.00	99,530.00	86,786.00	99,530.00	99,530.00
43560.54	State Aid Human Services Youth Aids Crisis Training	18,177.00	15,109.00	16,470.00	12,318.00	16,470.00	16,470.00
43560.57	State Aid Human Services Medicaid	93,201.11	76,812.68	100,000.00	75,000.00	75,000.00	75,000.00
46591.01	Client Fees General Client Fees	3,963.80	5,784.73	11,000.00	10,491.00	9,000.00	9,000.00
46593.00	Insurance Revenue No Sub Account	12,259.16	4,695.51	10,000.00	10,000.00	8,000.00	8,000.00
	Revenues Totals	$216,626.07	$242,753.92	$237,000.00	$194,595.00	$208,000.00	$208,000.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	.00	279.90	1,750.00	1,750.00	750.00	750.00
60300.01	Client Care Services Other Client Care Services	35,749.62	65,544.36	42,000.00	25,104.00	42,000.00	42,000.00
60510.00	Transportation Services No Sub Account	1,608.66	6,577.07	9,563.00	9,563.00	9,563.00	9,563.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(623.17)	.00	.00	.00	.00
60705.00	Advertising and Promotions No Sub Account	.00	509.99	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	8,300.16	7,416.75	12,700.00	12,700.00	11,025.00	11,025.00
61101.01	Hotel Hotel Expense-Employee	531.00	1,004.02	980.00	980.00	980.00	980.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	498.00	498.00	516.00	516.00
71000.02	Internal Chargebacks ISRS Operations Internal	9,745.00	17,093.00	15,130.00	11,797.00	15,130.00	15,130.00
71000.21	Internal Chargebacks Misc Internal	3,774.30	3,524.82	15,000.00	.00	4,000.00	4,000.00
71000.42	Internal Chargebacks ISRS Wages Internal	156,917.83	139,177.37	129,379.00	122,203.00	119,644.00	119,644.00
71000.49	Internal Chargebacks JDF - Shelter	.00	2,250.00	10,000.00	10,000.00	4,392.00	4,392.00
	Operating Expenses Totals	$216,626.57	$242,754.11	$237,000.00	$194,595.00	$208,000.00	$208,000.00
	Division **4600 - Youth Crisis Grant** Totals	($0.50)	($0.19)	$0.00	$0.00	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**445 - ISRS - Crisis Services**						
Division	**5235 - Other Grants**						
Revenues							
43560.01	State Aid Human Services General Human Services Grants	16,971.58	30,094.58	24,000.00	25,048.00	.00	.00
43560.57	State Aid Human Services Medicaid	5,468.18	8,867.38	6,000.00	6,000.00	.00	.00
46591.01	Client Fees General Client Fees	.00	639.25	500.00	500.00	.00	.00
46593.00	Insurance Revenue No Sub Account	1,425.11	1,820.50	1,000.00	1,000.00	.00	.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	.00	1,292.24	.00	.00	.00	.00
	Revenues Totals	$23,864.87	$42,713.95	$31,500.00	$32,548.00	$0.00	$0.00
Operating Expenses							
71000.02	Internal Chargebacks ISRS Operations Internal	12,270.93	22,170.78	13,186.00	18,968.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	.00	.00	32,845.00	.00	.00	.00
71000.42	Internal Chargebacks ISRS Wages Internal	29,159.37	46,976.90	.00	41,747.00	.00	.00
	Operating Expenses Totals	$41,430.30	$69,147.68	$46,031.00	$60,715.00	$0.00	$0.00
	Division **5235 - Other Grants** Totals	($17,565.43)	($26,433.73)	($14,531.00)	($28,167.00)	$0.00	$0.00
	Department **445 - ISRS - Crisis Services** Totals	($252,607.93)	$15,963.70	($525,587.00)	($326,864.00)	($579,616.00)	($509,616.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**450 - ISRS - MH / SA Clinic**						
Division	**1000 - Administration**						
Revenues							
43560.01	State Aid Human Services General Human Services Grants	52,314.00	65,075.00	77,049.00	68,042.00	67,288.00	67,288.00
43560.04	State Aid Human Services Base allocation	612,155.20	813,250.83	792,761.00	792,761.00	792,761.00	792,761.00
43560.21	State Aid Human Services Drug Abuse Grant	204,793.00	196,044.00	204,793.00	204,793.00	204,793.00	204,793.00
43560.36	State Aid Human Services MA Case Management	2,013.06	1,711.98	3,000.00	1,091.00	3,000.00	3,000.00
43560.39	State Aid Human Services Medicare Clinical Services	21,655.72	21,337.62	24,000.00	14,933.00	24,000.00	24,000.00
43560.52	State Aid Human Services WIMCR	21,738.29	30,294.58	17,000.00	17,000.00	25,000.00	25,000.00
43560.57	State Aid Human Services Medicaid	15,725.81	22,792.67	16,000.00	19,169.00	120,000.00	120,000.00
46591.01	Client Fees General Client Fees	15,005.09	15,564.35	16,000.00	7,084.00	16,000.00	16,000.00
46591.18	Client Fees Residential	1,102.00	.00	.00	196.00	.00	.00
46593.00	Insurance Revenue No Sub Account	60,715.65	61,474.67	57,000.00	51,646.00	60,000.00	60,000.00
46604.00	Collections No Sub Account	604.18	57.27	.00	.00	50,000.00	50,000.00
48500.01	Donations and Contributions Gen Donations & Contributions	50.00	125.00	.00	150.00	.00	.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	.00	(11,702.00)	.00	.00	.00	.00
	Revenues Totals	$1,007,872.00	$1,216,025.97	$1,207,603.00	$1,176,865.00	$1,362,842.00	$1,362,842.00
Operating Expenses							
60102.14	Medical Supplies Treatment Supplies	2,900.20	3,761.09	4,000.00	4,000.00	13,100.00	13,100.00
60200.01	General Professional Services Other General Prof Services	20,613.90	21,869.19	22,000.00	22,000.00	22,000.00	22,000.00
60300.21	Client Care Services Prevention/Intervention	40,959.00	40,985.64	40,959.00	40,959.00	51,198.00	51,198.00
60300.22	Client Care Services Residential Services	55,416.46	65,075.48	77,049.00	68,238.00	67,288.00	67,288.00
60300.51	Client Care Services Non-Reimbursed Residential	69,761.75	97,470.80	72,951.00	73,725.00	72,951.00	72,951.00
60300.52	Client Care Services Inpatient AODA	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00
60300.53	Client Care Services Community Living AODA	71,557.74	73,942.82	77,500.00	73,277.00	77,500.00	77,500.00
60300.56	Client Care Services Circle of Security	.00	.00	.00	2,069.00	.00	.00
60400.01	Contracted Services Other Contracted Services	38,781.68	23,382.50	57,750.00	13,475.00	52,800.00	52,800.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	3,040.00	(911.30)	.00	.00	.00	.00
60760.00	Licenses & Permits No Sub Account	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
61317.00	Workers Comp No Sub Account	.00	223.45	.00	.00	.00	.00
64000.00	Donation Expense No Sub Account	192.01	182.09	.00	517.00	.00	.00
71000.02	Internal Chargebacks ISRS Operations Internal	174,762.36	179,839.97	166,659.00	190,237.00	162,099.00	162,099.00
71000.20	Internal Chargebacks Mental Health Internal	103,833.32	113,755.66	114,519.00	125,635.00	130,365.00	130,365.00
71000.21	Internal Chargebacks Misc Internal	186,613.45	243,925.72	179,399.00	234,928.00	198,886.00	198,886.00
71000.42	Internal Chargebacks ISRS Wages Internal	584,033.39	629,024.27	650,623.00	700,654.00	636,116.00	636,116.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**450 - ISRS - MH / SA Clinic**						
Division	**1000 - Administration**						
Operating Expenses							
71000.56	Internal Chargebacks Women	39,544.82	67,494.59	38,794.00	83,307.00	64,284.00	64,284.00
	Operating Expenses Totals	$1,393,110.08	$1,561,121.97	$1,508,303.00	$1,639,121.00	$1,554,687.00	$1,554,687.00
	Division **1000 - Administration** Totals	($385,238.08)	($345,096.00)	($300,700.00)	($462,256.00)	($191,845.00)	($191,845.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**450 - ISRS - MH / SA Clinic**						
Division	**4610 - Opioid Targeted Response Grant**						
Revenues							
43560.01	State Aid Human Services General Human Services Grants	300,801.00	367,120.00	357,111.00	370,446.00	358,785.00	358,785.00
43560.57	State Aid Human Services Medicaid	597.09	2,937.23	.00	3,028.00	2,000.00	2,000.00
46591.01	Client Fees General Client Fees	3,212.98	1,129.70	2,700.00	176.00	2,200.00	2,200.00
46593.00	Insurance Revenue No Sub Account	6,920.07	8,513.75	3,300.00	6,881.00	7,700.00	7,700.00
	Revenues Totals	$311,531.14	$379,700.68	$363,111.00	$380,531.00	$370,685.00	$370,685.00
Operating Expenses							
60120.06	Minor Equipment & Tools Minor Computer Hardware	509.10	.00	.00	.00	.00	.00
60300.01	Client Care Services Other Client Care Services	119,913.34	192,752.76	186,350.00	186,350.00	177,190.00	177,190.00
60510.00	Transportation Services No Sub Account	1,400.00	1,540.00	5,000.00	5,000.00	1,275.00	1,275.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	653.24	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	3,806.74	2,375.00	3,000.00	3,000.00	2,008.00	2,008.00
61101.01	Hotel Hotel Expense-Employee	701.01	971.71	.00	.00	800.00	800.00
61103.01	Mileage Mileage Reimbursement-Employee	148.45	226.73	.00	.00	350.00	350.00
71000.02	Internal Chargebacks ISRS Operations Internal	45,123.25	45,727.91	39,293.00	45,187.00	42,078.00	42,078.00
71000.21	Internal Chargebacks Misc Internal	19,959.39	.00	.00	.00	.00	.00
71000.42	Internal Chargebacks ISRS Wages Internal	137,747.21	148,922.43	145,387.00	152,505.00	161,337.00	161,337.00
	Operating Expenses Totals	$329,308.49	$393,169.78	$379,030.00	$392,042.00	$385,038.00	$385,038.00
Division	**4610 - Opioid Targeted Response Grant** Totals	($17,777.35)	($13,469.10)	($15,919.00)	($11,511.00)	($14,353.00)	($14,353.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**450 - ISRS - MH / SA Clinic**						
Division	**5235 - Other Grants**						
Revenues							
43560.09	State Aid Human Services Community Mental Health	11,753.93	.00	.00	.00	.00	.00
43560.21	State Aid Human Services Drug Abuse Grant	54,689.00	28,335.00	.00	.00	.00	.00
43560.57	State Aid Human Services Medicaid	106.77	.00	.00	.00	.00	.00
46591.01	Client Fees General Client Fees	466.35	20.00	.00	.00	.00	.00
46593.00	Insurance Revenue No Sub Account	837.52	.00	.00	.00	.00	.00
	Revenues Totals	$67,853.57	$28,355.00	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60101.04	Operating Supplies Books & Periodicals	93.95	.00	.00	.00	.00	.00
60120.01	Minor Equipment & Tools Other Minor Equipment	2,625.00	.00	.00	.00	.00	.00
60300.08	Client Care Services Community Living	10,337.84	.00	.00	.00	.00	.00
60300.21	Client Care Services Prevention/Intervention	16,171.60	5,716.20	.00	.00	.00	.00
60300.53	Client Care Services Community Living AODA	30,625.88	27,546.40	.00	.00	.00	.00
60761.00	Software Licenses No Sub Account	1,416.25	.00	.00	.00	.00	.00
71000.02	Internal Chargebacks ISRS Operations Internal	1,978.05	.00	.00	.00	.00	.00
71000.42	Internal Chargebacks ISRS Wages Internal	6,282.19	.00	.00	.00	.00	.00
	Operating Expenses Totals	$69,530.76	$33,262.60	$0.00	$0.00	$0.00	$0.00
	Division **5235 - Other Grants** Totals	($1,677.19)	($4,907.60)	$0.00	$0.00	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**450 - ISRS - MH / SA Clinic**						
Division	**5270 - Opioid Settlement Funds**						
Operating Expenses							
69010.00	ETR No Sub Account	.00	.00	.00	.00	(270,934.00)	(270,934.00)
71000.02	Internal Chargebacks ISRS Operations Internal	.00	.00	.00	.00	70,601.00	70,601.00
71000.42	Internal Chargebacks ISRS Wages Internal	.00	.00	.00	.00	270,934.00	270,934.00
	Operating Expenses Totals	$0.00	$0.00	$0.00	$0.00	$70,601.00	$70,601.00
	Division **5270 - Opioid Settlement Funds** Totals	$0.00	$0.00	$0.00	$0.00	($70,601.00)	($70,601.00)
	Department **450 - ISRS - MH / SA Clinic** Totals	($404,692.62)	($363,472.70)	($316,619.00)	($473,767.00)	($276,799.00)	($276,799.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **210 - Human Services**							
Department **455 - ISRS - Case Management**							
Division **4630 - Coordinated Services Teams**							
Revenues							
43560.01	State Aid Human Services General Human Services Grants	25,036.00	.00	60,000.00	60,000.00	60,000.00	60,000.00
	Revenues Totals	$25,036.00	$0.00	$60,000.00	$60,000.00	$60,000.00	$60,000.00
Operating Expenses							
60120.06	Minor Equipment & Tools Minor Computer Hardware	613.00	.00	.00	.00	.00	.00
60300.01	Client Care Services Other Client Care Services	.00	.00	72,000.00	71,744.00	68,975.00	68,975.00
60740.00	Employee Training No Sub Account	945.75	.00	.00	256.00	3,025.00	3,025.00
60761.00	Software Licenses No Sub Account	9,251.00	.00	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	115.12	.00	.00	.00	.00	.00
	Operating Expenses Totals	$10,924.87	$0.00	$72,000.00	$72,000.00	$72,000.00	$72,000.00
Capital Outlay							
80130.00	Major Computer Software No Sub Account	19,119.00	.00	.00	.00	.00	.00
	Capital Outlay Totals	$19,119.00	$0.00	$0.00	$0.00	$0.00	$0.00
Division **4630 - Coordinated Services Teams** Totals		($5,007.87)	$0.00	($12,000.00)	($12,000.00)	($12,000.00)	($12,000.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**455 - ISRS - Case Management**						
Division	**4720 - Comprehensive Community Support**						
Revenues							
43560.04	State Aid Human Services Base allocation	67,251.55	71,173.36	120,000.00	120,000.00	120,000.00	120,000.00
43560.09	State Aid Human Services Community Mental Health	669.54	2,800.17	15,000.00	15,000.00	15,000.00	15,000.00
43560.52	State Aid Human Services WIMCR	5,071,859.31	5,042,296.97	6,258,275.00	4,775,408.00	5,960,746.00	5,960,746.00
43560.57	State Aid Human Services Medicaid	6,875,795.70	6,160,882.64	7,000,000.00	7,000,000.00	6,500,000.00	6,500,000.00
46591.01	Client Fees General Client Fees	205,364.56	147,283.44	210,000.00	111,566.00	185,000.00	185,000.00
47310.08	General Pymts from Local Govts Municipal Contribution	547,434.29	639,552.72	470,000.00	757,795.00	760,000.00	760,000.00
47310.14	General Pymts from Local Govts Monroe Vendor Reimbursement	3,465,399.58	3,912,042.14	3,557,017.00	3,557,017.00	3,557,017.00	3,557,017.00
47310.15	General Pymts from Local Govts Jackson Vendor Reimbursement	1,069,004.17	1,436,239.61	1,101,516.00	1,101,516.00	1,501,516.00	1,501,516.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	(246.95)	.00	.00	.00	.00	.00
	Revenues Totals	$17,302,531.75	$17,412,271.05	$18,731,808.00	$17,438,302.00	$18,599,279.00	$18,599,279.00
Operating Expenses							
60270.03	Legal & Law Enforcement Services Background Checks	.00	30.00	.00	.00	.00	.00
60300.01	Client Care Services Other Client Care Services	6,634,237.55	6,153,991.04	7,300,000.00	6,800,000.00	6,500,000.00	6,500,000.00
60300.29	Client Care Services Indirect	14,402.96	310.32	.00	.00	.00	.00
60300.50	Client Care Services Non-Reimbursed	8,043.80	2,979.06	10,000.00	10,000.00	10,000.00	10,000.00
60300.51	Client Care Services Non-Reimbursed Residential	266,614.81	215,477.74	300,000.00	300,000.00	250,000.00	250,000.00
60300.67	Client Care Services Monroe	3,418,633.31	3,861,966.57	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00
60300.68	Client Care Services Jackson	1,068,487.67	1,435,723.11	1,100,000.00	1,100,000.00	1,500,000.00	1,500,000.00
60300.70	Client Care Services Non-Reimbursed Monroe	1,821.06	101.29	5,000.00	5,000.00	5,000.00	5,000.00
60300.71	Client Care Services Non-Reimbursed Jackson	.00	.00	500.00	500.00	500.00	500.00
60300.72	Client Care Services Non-Reimbursed ResidentialMonroe	42,843.56	47,233.30	50,000.00	50,000.00	50,000.00	50,000.00
60300.74	Client Care Services Non-Reimbursed Denied MA	669.54	2,800.17	15,000.00	15,000.00	15,000.00	15,000.00
60300.75	Client Care Services Non-Reimbursed Denied MA Monroe	1,585.15	2,224.48	1,500.00	1,500.00	1,500.00	1,500.00
60300.76	Client Care Services Non-Reimbursed Denied MA Jackson	.00	.00	500.00	500.00	500.00	500.00
60400.01	Contracted Services Other Contracted Services	33,577.50	36,352.50	33,000.00	33,000.00	45,000.00	45,000.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	(19,658.33)	.00	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	.00	3,025.00	.00	3,025.00	.00	.00
60760.00	Licenses & Permits No Sub Account	517.00	517.00	517.00	517.00	517.00	517.00
60761.00	Software Licenses No Sub Account	13,440.00	14,445.60	14,537.00	14,537.00	15,118.00	15,118.00
61317.00	Workers Comp No Sub Account	.00	36.72	.00	.00	.00	.00
66000.02	Other Miscellaneous Expenses Monroe	516.50	516.50	517.00	517.00	517.00	517.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**455 - ISRS - Case Management**						
Division	**4720 - Comprehensive Community Support**						
Operating Expenses							
66000.03	Other Miscellaneous Expenses Jackson	516.50	516.50	516.00	516.00	516.00	516.00
71000.02	Internal Chargebacks ISRS Operations Internal	1,208,868.16	1,185,712.58	1,238,578.00	1,129,651.00	1,264,465.00	1,264,465.00
71000.14	Internal Chargebacks Indirect Cost Internal	565,673.00	548,066.00	569,111.00	569,111.00	646,010.00	646,010.00
71000.21	Internal Chargebacks Misc Internal	2,153.56	.00	.00	.00	.00	.00
71000.42	Internal Chargebacks ISRS Wages Internal	3,710,853.02	3,756,909.34	4,592,532.00	3,830,979.00	4,794,636.00	4,794,636.00
	Operating Expenses Totals	$16,973,796.32	$17,268,934.82	$18,731,808.00	$17,364,353.00	$18,599,279.00	$18,599,279.00
Capital Outlay							
80130.00	Major Computer Software No Sub Account	4,400.00	.00	.00	.00	.00	.00
	Capital Outlay Totals	$4,400.00	$0.00	$0.00	$0.00	$0.00	$0.00
Division	**4720 - Comprehensive Community Support** Totals	$324,335.43	$143,336.23	$0.00	$73,949.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **210 - Human Services**							
Department **455 - ISRS - Case Management**							
Division **4750 - Community Support Program**							
Revenues							
43560.01	State Aid Human Services General Human Services Grants	.00	.00	.00	.00	51,373.00	51,373.00
43560.09	State Aid Human Services Community Mental Health	243,645.46	264,618.83	165,000.00	165,000.00	165,000.00	165,000.00
43560.52	State Aid Human Services WIMCR	110,051.52	98,596.89	110,000.00	110,000.00	126,500.00	126,500.00
43560.57	State Aid Human Services Medicaid	371,831.91	338,497.77	375,000.00	401,523.00	487,500.00	487,500.00
46591.01	Client Fees General Client Fees	107.00	512.86	1,400.00	.00	1,540.00	1,540.00
46600.00	General Human Services Revenue No Sub Account	177,956.68	164,068.64	175,000.00	144,330.00	192,500.00	192,500.00
	Revenues Totals	$903,592.57	$866,294.99	$826,400.00	$820,853.00	$1,024,413.00	$1,024,413.00
Operating Expenses							
60200.01	General Professional Services Other General Prof Services	796,291.23	755,363.72	818,800.00	826,245.00	900,682.00	900,682.00
60400.01	Contracted Services Other Contracted Services	38,931.68	20,850.00	34,650.00	20,625.00	39,600.00	39,600.00
60760.00	Licenses & Permits No Sub Account	.00	730.00	730.00	1,100.00	1,100.00	1,100.00
71000.02	Internal Chargebacks ISRS Operations Internal	19,218.40	19,387.22	21,361.00	19,691.00	51,963.00	51,963.00
71000.42	Internal Chargebacks ISRS Wages Internal	116,981.64	122,559.11	127,167.00	121,394.00	279,066.00	279,066.00
	Operating Expenses Totals	$971,422.95	$918,890.05	$1,002,708.00	$989,055.00	$1,272,411.00	$1,272,411.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	.00	71,690.00	122,129.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$0.00	$71,690.00	$122,129.00
Division **4750 - Community Support Program** Totals		($67,830.38)	($52,595.06)	($176,308.00)	($168,202.00)	($176,308.00)	($125,869.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**455 - ISRS - Case Management**						
Division	**4780 - Community Recovery Services**						
Revenues							
43560.57	State Aid Human Services Medicaid	26.00	12,211.29	25,000.00	25,000.00	25,000.00	25,000.00
46591.01	Client Fees General Client Fees	.00	5,995.59	.00	10,833.00	10,000.00	10,000.00
46591.10	Client Fees Client Cost Share	.00	.00	4,500.00	.00	.00	.00
	Revenues Totals	$26.00	$18,206.88	$29,500.00	$35,833.00	$35,000.00	$35,000.00
Operating Expenses							
60300.01	Client Care Services Other Client Care Services	.00	28,135.08	43,000.00	43,000.00	43,000.00	43,000.00
60300.51	Client Care Services Non-Reimbursed Residential	.00	5,332.09	9,000.00	9,000.00	9,000.00	9,000.00
60760.00	Licenses & Permits No Sub Account	.00	730.00	1,000.00	1,000.00	.00	.00
71000.02	Internal Chargebacks ISRS Operations Internal	.00	118.85	527.00	54.00	565.00	565.00
71000.42	Internal Chargebacks ISRS Wages Internal	.00	499.47	2,467.00	305.00	2,353.00	2,353.00
	Operating Expenses Totals	$0.00	$34,815.49	$55,994.00	$53,359.00	$54,918.00	$54,918.00
Division	**4780 - Community Recovery Services** Totals	$26.00	($16,608.61)	($26,494.00)	($17,526.00)	($19,918.00)	($19,918.00)
Department	**455 - ISRS - Case Management** Totals	$251,523.18	$74,132.56	($214,802.00)	($123,779.00)	($208,226.00)	($157,787.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**460 - ISRS - Children Special Needs**						
Division	**4840 - Childrens COP**						
Revenues							
43560.12	State Aid Human Services Community Options	4,180.69	4,125.41	5,788.00	5,338.00	5,988.00	5,988.00
	Revenues Totals	$4,180.69	$4,125.41	$5,788.00	$5,338.00	$5,988.00	$5,988.00
Operating Expenses							
60300.01	Client Care Services Other Client Care Services	3,491.65	3,461.67	4,000.00	4,416.00	4,000.00	4,000.00
71000.02	Internal Chargebacks ISRS Operations Internal	424.94	461.74	701.00	619.00	847.00	847.00
71000.14	Internal Chargebacks Indirect Cost Internal	207.00	202.00	.00	302.00	.00	.00
71000.42	Internal Chargebacks ISRS Wages Internal	1,477.31	1,538.15	2,902.00	2,518.00	3,556.00	3,556.00
	Operating Expenses Totals	$5,600.90	$5,663.56	$7,603.00	$7,855.00	$8,403.00	$8,403.00
	Division **4840 - Childrens COP** Totals	($1,420.21)	($1,538.15)	($1,815.00)	($2,517.00)	($2,415.00)	($2,415.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**460 - ISRS - Children Special Needs**						
Division	**4870 - Childrens Waivers**						
Revenues							
43560.04	State Aid Human Services Base allocation	67,819.69	67,764.41	76,427.00	76,427.00	76,427.00	76,427.00
43560.11	State Aid Human Services Child Care Certification	.00	.00	.00	434,394.00	.00	.00
43560.12	State Aid Human Services Community Options	435,551.31	435,606.59	433,944.00	.00	433,744.00	433,744.00
43560.14	State Aid Human Services CW Autism Admin	11,525.04	.00	18,068.00	.00	.00	.00
43560.15	State Aid Human Services CW Autism Intensive	178,392.36	.00	279,450.00	.00	.00	.00
43560.17	State Aid Human Services CW Admin F. Fund	547,615.78	357,511.40	584,209.00	978,777.00	697,002.00	697,002.00
43560.18	State Aid Human Services CW Ongoing F. Fund	8,476,366.00	9,823,836.02	8,532,179.00	9,493,093.00	10,831,629.00	10,831,629.00
46591.11	Client Fees Parental Fees	10,704.57	8,600.57	20,000.00	18,936.00	15,000.00	15,000.00
47310.08	General Pymts from Local Govts Municipal Contribution	17,890.80	29,291.80	25,000.00	17,936.00	25,000.00	25,000.00
48900.01	Miscellaneous Revenue General Misc Revenues	.39	1.00	.00	.00	.00	.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	.00	175.40	.00	.00	.00	.00
	Revenues Totals	$9,745,865.94	$10,722,787.19	$9,969,277.00	$11,019,563.00	$12,078,802.00	$12,078,802.00
Operating Expenses							
60200.01	General Professional Services Other General Prof Services	6,040,622.05	6,926,637.99	6,180,000.00	7,081,261.00	7,000,000.00	7,000,000.00
60200.16	General Professional Services Parental Fees	10,705.00	8,601.00	20,000.00	18,936.00	15,000.00	15,000.00
60270.03	Legal & Law Enforcement Services Background Checks	40.00	.00	100.00	100.00	.00	.00
60300.01	Client Care Services Other Client Care Services	716,061.79	479,027.55	600,000.00	233,478.00	500,000.00	500,000.00
60300.50	Client Care Services Non-Reimbursed	.00	.00	7,000.00	7,000.00	6,800.00	6,800.00
60300.63	Client Care Services OHC-Treatment Foster Care	.00	.00	.00	.00	300,000.00	300,000.00
60300.64	Client Care Services OHC-Foster Care	10,954.00	26,354.00	35,000.00	34,056.00	35,000.00	35,000.00
60400.01	Contracted Services Other Contracted Services	67,667.15	97,485.48	83,500.00	97,458.00	83,500.00	83,500.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	(5,512.43)	25.51	.00	35.00	.00	.00
61317.00	Workers Comp No Sub Account	.00	177.73	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	2,813.14	.00	.00	.00	.00	.00
71000.02	Internal Chargebacks ISRS Operations Internal	208,723.47	(27,661.01)	249,221.00	736,824.00	205,426.00	205,426.00
71000.03	Internal Chargebacks Case Management Internal	2,390,491.52	2,895,187.48	2,500,000.00	2,647,669.00	3,500,000.00	3,500,000.00
71000.14	Internal Chargebacks Indirect Cost Internal	300,601.00	316,801.00	294,456.00	332,186.00	433,076.00	433,076.00
71000.42	Internal Chargebacks ISRS Wages Internal	.00	.00	.00	(169,855.00)	.00	.00
	Operating Expenses Totals	$9,743,166.69	$10,722,636.73	$9,969,277.00	$11,019,148.00	$12,078,802.00	$12,078,802.00
Division	**4870 - Childrens Waivers** Totals	$2,699.25	$150.46	$0.00	$415.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**460 - ISRS - Children Special Needs**						
Division	**4930 - Birth to Three**						
Revenues							
43560.04	State Aid Human Services Base allocation	231,800.00	231,000.50	231,000.00	231,000.00	231,000.00	231,000.00
43560.22	State Aid Human Services Early Intervention	231,966.00	231,966.00	207,974.00	207,974.00	232,022.00	232,022.00
43560.36	State Aid Human Services MA Case Management	27,655.47	27,433.95	30,000.00	30,310.00	30,000.00	30,000.00
43560.52	State Aid Human Services WIMCR	47,906.47	25,488.73	30,000.00	30,000.00	30,000.00	30,000.00
46591.11	Client Fees Parental Fees	15,977.83	16,978.50	15,000.00	18,104.00	15,000.00	15,000.00
	Revenues Totals	$555,305.77	$532,867.68	$513,974.00	$517,388.00	$538,022.00	$538,022.00
Operating Expenses							
60300.01	Client Care Services Other Client Care Services	621,392.61	643,419.81	717,957.00	693,402.00	740,000.00	740,000.00
60300.19	Client Care Services MA Case Management	27,655.47	27,433.95	30,000.00	30,310.00	30,000.00	30,000.00
71000.02	Internal Chargebacks ISRS Operations Internal	3,378.60	3,156.70	3,428.00	2,421.00	3,389.00	3,389.00
71000.42	Internal Chargebacks ISRS Wages Internal	12,321.96	12,407.17	15,672.00	9,789.00	15,451.00	15,451.00
	Operating Expenses Totals	$664,748.64	$686,417.63	$767,057.00	$735,922.00	$788,840.00	$788,840.00
	Division **4930 - Birth to Three** Totals	($109,442.87)	($153,549.95)	($253,083.00)	($218,534.00)	($250,818.00)	($250,818.00)
Department	**460 - ISRS - Children Special Needs** Totals	($108,163.83)	($154,937.64)	($254,898.00)	($220,636.00)	($253,233.00)	($253,233.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**470 - ISRS - Other Services**						
Division	**4940 - Out of Home Care**						
Revenues							
43560.04	State Aid Human Services Base allocation	1,119,190.00	1,168,711.43	958,000.00	958,000.00	958,000.00	958,000.00
43560.09	State Aid Human Services Community Mental Health	98,763.00	75,659.00	163,078.00	163,078.00	163,078.00	163,078.00
43560.40	State Aid Human Services Non Resident	27,665.00	38,980.00	30,000.00	30,000.00	30,000.00	30,000.00
46591.10	Client Fees Client Cost Share	4,946.00	6,608.37	5,000.00	12,380.00	5,000.00	5,000.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	246.95	.00	.00	.00	.00	.00
	Revenues Totals	$1,250,810.95	$1,289,958.80	$1,156,078.00	$1,163,458.00	$1,156,078.00	$1,156,078.00
Operating Expenses							
60300.01	Client Care Services Other Client Care Services	36,151.47	.00	.00	.00	.00	.00
60300.08	Client Care Services Community Living	58,342.94	59,667.72	90,000.00	61,458.00	80,000.00	80,000.00
60300.13	Client Care Services Inpatient	27,233.64	6,678.75	30,000.00	30,000.00	30,000.00	30,000.00
60300.49	Client Care Services COP-Like	9,461.40	22,599.34	10,000.00	13,350.00	20,000.00	20,000.00
60300.77	Client Care Services Inpatient IMD Level	523,040.51	551,016.77	500,000.00	356,199.00	500,000.00	450,000.00
60300.78	Client Care Services State Hospital - Adults	649,556.00	786,172.00	675,000.00	956,276.00	700,000.00	700,000.00
60300.79	Client Care Services State Hospital - Kids	16,097.00	25,428.00	50,000.00	26,460.00	25,000.00	25,000.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	3,751.25	.00	.00	.00	.00	.00
	Operating Expenses Totals	$1,323,634.21	$1,451,562.58	$1,355,000.00	$1,443,743.00	$1,355,000.00	$1,305,000.00
	Division **4940 - Out of Home Care** Totals	($72,823.26)	($161,603.78)	($198,922.00)	($280,285.00)	($198,922.00)	($148,922.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**470 - ISRS - Other Services**						
Division	**4945 - Other ISRS Services**						
Revenues							
43560.01	State Aid Human Services General Human Services Grants	.00	36,361.75	160,705.00	95,937.00	169,757.00	169,757.00
	Revenues Totals	$0.00	$36,361.75	$160,705.00	$95,937.00	$169,757.00	$169,757.00
Operating Expenses							
60120.06	Minor Equipment & Tools Minor Computer Hardware	.00	1,614.22	.00	.00	1,677.00	1,677.00
60300.01	Client Care Services Other Client Care Services	.00	.00	.00	.00	6,150.00	6,150.00
60300.08	Client Care Services Community Living	.00	.00	47,000.00	.00	58,000.00	58,000.00
60300.22	Client Care Services Residential Services	.00	.00	1,100.00	.00	.00	.00
60300.53	Client Care Services Community Living AODA	.00	.00	15,000.00	.00	.00	.00
60510.00	Transportation Services No Sub Account	.00	.00	.00	.00	2,363.00	2,363.00
60740.00	Employee Training No Sub Account	.00	.00	.00	.00	14,317.00	14,317.00
60785.04	Phone Cell Phone	.00	.00	3,300.00	.00	.00	.00
61100.02	Other Travel Expenses Air Travel	.00	.00	1,000.00	.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	.00	.00	1,200.00	.00	.00	.00
61102.01	Meals Meal Expense-Employee	.00	.00	270.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	204.00	.00	.00	.00
61104.00	Parking and Cab Expense No Sub Account	.00	.00	200.00	.00	.00	.00
71000.02	Internal Chargebacks ISRS Operations Internal	.00	10,300.26	26,371.00	29,631.00	28,240.00	28,240.00
71000.42	Internal Chargebacks ISRS Wages Internal	.00	34,747.53	91,431.00	95,937.00	87,250.00	87,250.00
	Operating Expenses Totals	$0.00	$46,662.01	$187,076.00	$125,568.00	$197,997.00	$197,997.00
Division	**4945 - Other ISRS Services** Totals	$0.00	($10,300.26)	($26,371.00)	($29,631.00)	($28,240.00)	($28,240.00)
Department	**470 - ISRS - Other Services** Totals	($72,823.26)	($171,904.04)	($225,293.00)	($309,916.00)	($227,162.00)	($177,162.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **210 - Human Services**							
Department **480 - Economic Support Operations**							
Division **4960 - LIHEAP**							
Revenues							
43560.01	State Aid Human Services General Human Services Grants	197,968.38	166,936.05	175,239.00	156,561.00	258,706.00	258,706.00
	Revenues Totals	$197,968.38	$166,936.05	$175,239.00	$156,561.00	$258,706.00	$258,706.00
Operating Expenses							
60120.06	Minor Equipment & Tools Minor Computer Hardware	543.98	1,408.68	.00	.00	300.00	300.00
60200.06	General Professional Services Interpreter	222.30	27.90	250.00	250.00	300.00	300.00
60300.01	Client Care Services Other Client Care Services	16,710.86	1,010.65	500.00	500.00	500.00	500.00
60400.01	Contracted Services Other Contracted Services	.00	491.70	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	250.00	150.00	250.00	300.00	250.00	250.00
60761.00	Software Licenses No Sub Account	.00	188.58	.00	.00	300.00	300.00
60787.00	Postage No Sub Account	.00	225.24	100.00	100.00	100.00	100.00
61101.01	Hotel Hotel Expense-Employee	588.00	299.00	500.00	500.00	500.00	500.00
61102.01	Meals Meal Expense-Employee	103.54	.00	100.00	100.00	100.00	100.00
61103.01	Mileage Mileage Reimbursement-Employee	563.87	147.10	500.00	1,128.00	500.00	500.00
71000.33	Internal Chargebacks ES Wages Internal	178,411.02	160,679.12	163,507.00	145,524.00	246,757.00	246,757.00
71000.34	Internal Chargebacks WREA Internal	6,405.63	7,084.49	9,532.00	8,159.00	9,099.00	9,099.00
	Operating Expenses Totals	$203,799.20	$171,712.46	$175,239.00	$156,561.00	$258,706.00	$258,706.00
	Division **4960 - LIHEAP** Totals	($5,830.82)	($4,776.41)	$0.00	$0.00	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **210 - Human Services**							
Department **480 - Economic Support Operations**							
Division **4990 - Child Care**							
Revenues							
43560.11	State Aid Human Services Child Care Certification	49,360.00	46,498.00	49,360.00	49,360.00	49,674.00	49,674.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	12,975.37	7,532.06	28,748.00	19,326.00	30,153.00	30,153.00
	Revenues Totals	$62,335.37	$54,030.06	$78,108.00	$68,686.00	$79,827.00	$79,827.00
Operating Expenses							
60300.04	Client Care Services Child Care Services	67,358.06	75,245.04	78,108.00	77,502.00	79,827.00	79,827.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	(10,466.00)	(9,421.00)	.00	.00	.00	.00
	Operating Expenses Totals	$56,892.06	$65,824.04	$78,108.00	$77,502.00	$79,827.00	$79,827.00
	Division **4990 - Child Care** Totals	$5,443.31	($11,793.98)	$0.00	($8,816.00)	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**480 - Economic Support Operations**						
Division	**5260 - Community Based Programs**						
Revenues							
43560.10	State Aid Human Services Child Care Admin	.00	756.29	.00	.00	.00	.00
43560.28	State Aid Human Services IM Allocation 50/50 Match	101,205.00	121,999.00	128,460.00	112,776.00	150,797.00	150,797.00
	Revenues Totals	$101,205.00	$122,755.29	$128,460.00	$112,776.00	$150,797.00	$150,797.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	120.00	.00	.00	.00	50.00	50.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	392.67	467.21	.00	80.00	625.00	625.00
60740.00	Employee Training No Sub Account	.00	51.50	.00	.00	.00	.00
60761.00	Software Licenses No Sub Account	.00	188.58	.00	.00	200.00	200.00
60785.04	Phone Cell Phone	806.52	1,259.64	1,260.00	1,258.00	1,258.00	1,258.00
61103.01	Mileage Mileage Reimbursement-Employee	1,045.31	1,288.67	1,500.00	702.00	1,500.00	1,500.00
71000.14	Internal Chargebacks Indirect Cost Internal	34,984.00	37,871.00	35,485.00	35,485.00	47,530.00	47,530.00
71000.33	Internal Chargebacks ES Wages Internal	163,057.38	194,419.50	209,737.00	178,127.00	241,900.00	241,900.00
71000.34	Internal Chargebacks WREA Internal	6,988.78	9,207.37	8,937.00	9,900.00	8,530.00	8,530.00
	Operating Expenses Totals	$207,394.66	$244,753.47	$256,919.00	$225,552.00	$301,593.00	$301,593.00
Other Financing Sources							
49200.04	Transfer In WREA	105,589.56	99,773.30	.00	.00	.00	.00
49200.06	Transfer In ADRC/Aging	.00	.00	36,998.00	.00	40,737.00	40,737.00
	Other Financing Sources Totals	$105,589.56	$99,773.30	$36,998.00	$0.00	$40,737.00	$40,737.00
Division	**5260 - Community Based Programs** Totals	($600.10)	($22,224.88)	($91,461.00)	($112,776.00)	($110,059.00)	($110,059.00)
Department	**480 - Economic Support Operations** Totals	($987.61)	($38,795.27)	($91,461.00)	($121,592.00)	($110,059.00)	($110,059.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**500 - Justice Support Services**						
Division	**1000 - Administration**						
Personnel Services							
60001.01	Earnings General Earnings	2,702,239.21	2,790,773.43	3,051,865.00	2,787,463.00	3,027,087.00	3,027,087.00
60005.01	Fringes FICA	161,549.50	166,459.81	189,216.00	164,434.00	187,679.00	187,679.00
60005.02	Fringes Medicare	37,781.61	38,929.95	44,253.00	38,456.00	43,893.00	43,893.00
60005.03	Fringes Retirement	182,204.43	189,016.06	206,132.00	191,397.00	213,408.00	213,408.00
60005.04	Fringes Health Insurance	505,869.15	541,846.88	617,612.00	605,255.00	772,755.00	772,755.00
60005.05	Fringes Dental Insurance	29,143.58	29,413.38	32,359.00	30,385.00	29,075.00	29,075.00
60005.06	Fringes Life Insurance	4,536.00	4,697.81	5,111.00	4,266.00	4,193.00	4,193.00
	Personnel Services Totals	$3,623,323.48	$3,761,137.32	$4,146,548.00	$3,821,656.00	$4,278,090.00	$4,278,090.00
Operating Expenses							
60101.04	Operating Supplies Books & Periodicals	3,197.49	3,421.56	4,000.00	4,000.00	4,000.00	4,000.00
60101.12	Operating Supplies Food	317.86	90.47	450.00	450.00	450.00	450.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	10,078.84	29,898.72	17,620.00	17,620.00	29,349.00	29,349.00
60120.10	Minor Equipment & Tools Office Equipment	531.77	1,080.48	19,850.00	19,850.00	1,240.00	1,240.00
60200.06	General Professional Services Interpreter	4,304.80	1,314.50	2,000.00	2,000.00	2,000.00	2,000.00
60220.00	Consulting Services No Sub Account	15,000.00	3,375.00	20,000.00	20,000.00	15,000.00	15,000.00
60602.04	IT Maintenance Computer Software Maintenance	42,507.18	39,281.84	50,011.00	40,860.00	47,901.00	47,901.00
60740.00	Employee Training No Sub Account	4,957.66	6,052.76	5,750.00	5,750.00	6,000.00	6,000.00
60761.00	Software Licenses No Sub Account	495.00	612.16	500.00	500.00	600.00	600.00
60785.04	Phone Cell Phone	12,773.65	14,680.15	15,000.00	15,000.00	15,000.00	15,000.00
61100.02	Other Travel Expenses Air Travel	2,195.34	2,543.50	3,700.00	3,700.00	3,000.00	3,000.00
61101.01	Hotel Hotel Expense-Employee	3,852.51	3,049.04	4,050.00	4,050.00	4,000.00	4,000.00
61102.01	Meals Meal Expense-Employee	650.00	489.91	1,650.00	1,650.00	1,000.00	1,000.00
61103.01	Mileage Mileage Reimbursement-Employee	18,213.87	17,205.86	32,500.00	32,500.00	25,000.00	25,000.00
61104.00	Parking and Cab Expense No Sub Account	388.91	205.63	400.00	400.00	400.00	400.00
61105.01	Rental Car Rental Car Expense	1,928.68	1,427.01	2,100.00	2,100.00	2,000.00	2,000.00
61105.02	Rental Car Rental Car Fuel Expense	1,042.35	575.63	1,000.00	1,000.00	1,000.00	1,000.00
61317.00	Workers Comp No Sub Account	.00	.00	8,114.00	.00	6,615.00	6,615.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	(200,000.00)	.00	(100,000.00)	(100,000.00)
69010.00	ETR No Sub Account	(4,062,832.26)	(4,157,840.87)	(4,469,078.00)	(4,299,400.00)	(4,687,331.00)	(4,687,331.00)
71000.01	Internal Chargebacks Admin Services Internal	68,722.06	56,694.84	64,030.00	58,898.00	66,714.00	66,714.00
71000.15	Internal Chargebacks Information Tech Internal	(11,095.17)	(15,605.22)	.00	.00	.00	.00
71000.43	Internal Chargebacks HS Ops Wages Internal	259,445.98	230,309.71	286,805.00	247,416.00	277,972.00	277,972.00
	Operating Expenses Totals	($3,623,323.48)	($3,761,137.32)	($4,129,548.00)	($3,821,656.00)	($4,278,090.00)	($4,278,090.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**500 - Justice Support Services**						
Division	**1000 - Administration**						
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	17,000.00	.00	.00	.00
	Fund Balance Usage Totals	$0.00	$0.00	$17,000.00	$0.00	$0.00	$0.00
Division	**1000 - Administration** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**500 - Justice Support Services**						
Division	**4240 - LaCrosse Area Fam Collaborative**						
Revenues							
43560.09	State Aid Human Services Community Mental Health	1,509.55	.00	.00	.00	.00	.00
48500.01	Donations and Contributions Gen Donations & Contributions	7,500.00	12,773.00	.00	9,200.00	.00	.00
	Revenues Totals	$9,009.55	$12,773.00	$0.00	$9,200.00	$0.00	$0.00
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	.00	307.08	1,500.00	1,500.00	1,000.00	1,000.00
60200.01	General Professional Services Other General Prof Services	.00	46,212.34	150,000.00	150,000.00	150,000.00	150,000.00
60300.01	Client Care Services Other Client Care Services	10,092.67	8,833.05	30,000.00	14,498.00	30,000.00	30,000.00
60300.69	Client Care Services Rental Assistance	17,112.80	26,367.35	.00	7,165.00	.00	.00
60510.00	Transportation Services No Sub Account	305.00	.00	.00	.00	.00	.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(10.00)	.00	.00	.00	.00
61101.02	Hotel Hotel Expense-Non Employee	6,199.25	6,012.74	.00	8,337.00	.00	.00
64000.00	Donation Expense No Sub Account	4,590.54	2,281.35	.00	31,667.00	.00	.00
71000.21	Internal Chargebacks Misc Internal	1,509.55	.00	.00	.00	.00	.00
71000.35	Internal Chargebacks JSS Internal	37,999.44	32,506.30	27,151.00	25,277.00	34,651.00	34,651.00
71000.41	Internal Chargebacks JSS Wages Internal	311,304.42	305,103.52	191,700.00	244,031.00	355,693.00	355,693.00
	Operating Expenses Totals	$389,113.67	$427,613.73	$400,351.00	$482,475.00	$571,344.00	$571,344.00
Division	**4240 - LaCrosse Area Fam Collaborative** Totals	($380,104.12)	($414,840.73)	($400,351.00)	($473,275.00)	($571,344.00)	($571,344.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **210 - Human Services**							
Department **500 - Justice Support Services**							
Division **4242 - CDBG**							
Revenues							
47310.08	General Pymts from Local Govts Municipal Contribution	44,828.00	47,043.00	40,000.00	40,000.00	40,000.00	40,000.00
	Revenues Totals	$44,828.00	$47,043.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00
Operating Expenses							
71000.41	Internal Chargebacks JSS Wages Internal	44,828.00	47,043.00	40,000.00	40,000.00	40,000.00	40,000.00
	Operating Expenses Totals	$44,828.00	$47,043.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00
	Division **4242 - CDBG** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**500 - Justice Support Services**						
Division	**4244 - Schuh Homes LAFC**						
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	75.46	.00	.00	.00	.00	.00
60300.01	Client Care Services Other Client Care Services	21,513.63	10,216.47	15,000.00	9,579.00	15,000.00	15,000.00
60300.69	Client Care Services Rental Assistance	9,666.77	12,233.13	.00	5,421.00	.00	.00
71000.35	Internal Chargebacks JSS Internal	13,004.16	11,773.02	9,309.00	12,162.00	11,889.00	11,889.00
71000.41	Internal Chargebacks JSS Wages Internal	44,987.60	46,639.45	56,481.00	52,986.00	63,837.00	63,837.00
	Operating Expenses Totals	$89,247.62	$80,862.07	$80,790.00	$80,148.00	$90,726.00	$90,726.00
	Division **4244 - Schuh Homes LAFC** Totals	($89,247.62)	($80,862.07)	($80,790.00)	($80,148.00)	($90,726.00)	($90,726.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**500 - Justice Support Services**						
Division	**4245 - Hintgen-Huber LAFC**						
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	1,036.38	241.22	.00	40.00	.00	.00
60120.01	Minor Equipment & Tools Other Minor Equipment	971.71	969.35	.00	.00	.00	.00
60120.10	Minor Equipment & Tools Office Equipment	746.28	.00	.00	.00	.00	.00
60300.01	Client Care Services Other Client Care Services	18,390.50	8,915.54	15,000.00	10,845.00	15,000.00	15,000.00
60300.69	Client Care Services Rental Assistance	8,784.81	3,700.00	.00	4,155.00	.00	.00
61101.02	Hotel Hotel Expense-Non Employee	.00	325.00	.00	.00	.00	.00
71000.35	Internal Chargebacks JSS Internal	12,981.21	11,773.02	9,309.00	12,162.00	11,889.00	11,889.00
71000.41	Internal Chargebacks JSS Wages Internal	78,516.56	81,629.27	84,393.00	98,667.00	109,133.00	109,133.00
	Operating Expenses Totals	$121,427.45	$107,553.40	$108,702.00	$125,869.00	$136,022.00	$136,022.00
Division	**4245 - Hintgen-Huber LAFC** Totals	($121,427.45)	($107,553.40)	($108,702.00)	($125,869.00)	($136,022.00)	($136,022.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **210 - Human Services**							
Department **500 - Justice Support Services**							
Division **4250 - System of Care**							
Revenues							
47310.08	General Pymts from Local Govts Municipal Contribution	90,601.20	105,433.00	89,663.00	89,663.00	96,000.00	96,000.00
48500.01	Donations and Contributions Gen Donations & Contributions	7,200.00	11,850.00	.00	9,200.00	.00	.00
48500.08	Donations and Contributions Women's Fund Donation	1,650.00	.00	.00	.00	.00	.00
	Revenues Totals	$99,451.20	$117,283.00	$89,663.00	$98,863.00	$96,000.00	$96,000.00
Operating Expenses							
60120.06	Minor Equipment & Tools Minor Computer Hardware	1,418.36	.00	.00	.00	.00	.00
60220.00	Consulting Services No Sub Account	8,727.74	1,964.84	.00	.00	.00	.00
60300.01	Client Care Services Other Client Care Services	7,639.07	29,280.19	15,000.00	7,841.00	15,000.00	15,000.00
60300.46	Client Care Services Youth Prevention Program	37,500.00	37,500.00	37,500.00	37,500.00	.00	.00
60300.69	Client Care Services Rental Assistance	.00	5,399.07	.00	824.00	.00	.00
60510.00	Transportation Services No Sub Account	1,000.00	15,770.00	.00	8,400.00	26,000.00	26,000.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(17.00)	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	150.00	.00	.00	.00	.00	.00
60785.04	Phone Cell Phone	1,050.09	.00	.00	.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	154.00	.00	.00	.00	.00	.00
61102.01	Meals Meal Expense-Employee	104.00	.00	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	11,033.22	10,861.76	.00	12,185.00	.00	.00
64000.00	Donation Expense No Sub Account	747.75	4,511.16	.00	42,863.00	.00	.00
64000.04	Donation Expense Women's Fund Donation Exp	1,478.27	1,206.00	.00	.00	.00	.00
66410.00	Grant Expense No Sub Account	2,575.00	.00	.00	.00	.00	.00
71000.35	Internal Chargebacks JSS Internal	63,927.74	57,669.72	46,995.00	61,436.00	60,070.00	60,070.00
71000.41	Internal Chargebacks JSS Wages Internal	405,864.31	416,707.73	445,312.00	476,228.00	515,307.00	515,307.00
	Operating Expenses Totals	$543,369.55	$580,853.47	$544,807.00	$647,277.00	$616,377.00	$616,377.00
	Division **4250 - System of Care** Totals	($443,918.35)	($463,570.47)	($455,144.00)	($548,414.00)	($520,377.00)	($520,377.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**500 - Justice Support Services**						
Division	**4255 - SOC - External Supports**						
Revenues							
43560.01	State Aid Human Services General Human Services Grants	96,105.80	83,290.06	50,000.00	79,250.00	.00	.00
	Revenues Totals	$96,105.80	$83,290.06	$50,000.00	$79,250.00	$0.00	$0.00
Operating Expenses							
60300.01	Client Care Services Other Client Care Services	11,701.78	5,021.79	.00	.00	.00	.00
60300.47	Client Care Services Direct Services	.00	4,290.06	.00	15,000.00	.00	.00
60740.00	Employee Training No Sub Account	12,887.50	.00	.00	.00	.00	.00
60785.04	Phone Cell Phone	381.50	.00	.00	.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	154.00	.00	.00	.00	.00	.00
61102.01	Meals Meal Expense-Employee	104.00	.00	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	1,772.89	915.95	.00	970.00	.00	.00
61105.01	Rental Car Rental Car Expense	185.93	.00	.00	.00	.00	.00
71000.35	Internal Chargebacks JSS Internal	12,313.45	10,338.94	9,309.00	12,182.00	.00	.00
71000.41	Internal Chargebacks JSS Wages Internal	56,604.75	64,399.46	66,005.00	77,763.00	.00	.00
	Operating Expenses Totals	$96,105.80	$84,966.20	$75,314.00	$105,915.00	$0.00	$0.00
	Division **4255 - SOC - External Supports** Totals	$0.00	($1,676.14)	($25,314.00)	($26,665.00)	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**500 - Justice Support Services**						
Division	**5020 - Intoxicated Driver Program**						
Revenues							
46591.13	Client Fees Alt Care	.00	12,000.00	.00	16,800.00	60,000.00	60,000.00
46591.14	Client Fees OWI Fees	114,800.00	107,572.50	175,000.00	113,710.00	126,500.00	126,500.00
46606.00	Driver Improvement Surcharge No Sub Account	87,887.91	101,055.90	90,000.00	65,030.00	80,000.00	80,000.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	.00	8,384.18	.00	.00	.00	.00
	Revenues Totals	$202,687.91	$229,012.58	$265,000.00	$195,540.00	$266,500.00	$266,500.00
Operating Expenses							
60210.03	Clerical & Administrative Services Outside Printing	.00	.00	.00	.00	4,500.00	4,500.00
60760.00	Licenses & Permits No Sub Account	1,100.00	.00	574.00	574.00	574.00	574.00
71000.35	Internal Chargebacks JSS Internal	12,927.56	11,833.79	9,309.00	12,122.00	11,889.00	11,889.00
71000.41	Internal Chargebacks JSS Wages Internal	102,474.05	106,713.54	109,208.00	112,623.00	120,543.00	120,543.00
	Operating Expenses Totals	$116,501.61	$118,547.33	$119,091.00	$125,319.00	$137,506.00	$137,506.00
Division	**5020 - Intoxicated Driver Program** Totals	$86,186.30	$110,465.25	$145,909.00	$70,221.00	$128,994.00	$128,994.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **210 - Human Services**							
Department **500 - Justice Support Services**							
Division **5050 - Treatment Alt Divs Grant**							
Revenues							
43560.01	State Aid Human Services General Human Services Grants	154,518.64	129,000.00	129,000.00	129,000.00	129,000.00	129,000.00
46140.05	Court Fees & Costs Deferred Prosecution Revenue	22,729.70	24,614.31	20,000.00	20,000.00	20,000.00	20,000.00
	Revenues Totals	$177,248.34	$153,614.31	$149,000.00	$149,000.00	$149,000.00	$149,000.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	950.00	978.50	950.00	950.00	1,950.00	1,950.00
60220.00	Consulting Services No Sub Account	19,500.00	.00	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	4,299.04	.00	3,000.00	3,000.00	1,630.00	1,630.00
61102.01	Meals Meal Expense-Employee	282.00	.00	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	147.40	.00	.00	.00	.00	.00
71000.21	Internal Chargebacks Misc Internal	3,928.70	5,480.55	2,445.00	3,242.00	3,138.00	3,138.00
71000.35	Internal Chargebacks JSS Internal	25,102.73	18,978.31	17,340.00	22,079.00	21,608.00	21,608.00
71000.41	Internal Chargebacks JSS Wages Internal	212,513.33	206,733.02	218,396.00	219,283.00	232,067.00	232,067.00
	Operating Expenses Totals	$266,723.20	$232,170.38	$242,131.00	$248,554.00	$260,393.00	$260,393.00
	Division **5050 - Treatment Alt Divs Grant** Totals	($89,474.86)	($78,556.07)	($93,131.00)	($99,554.00)	($111,393.00)	($111,393.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**500 - Justice Support Services**						
Division	**5080 - Adult Justice Support**						
Revenues							
43560.09	State Aid Human Services Community Mental Health	2,411.52	.00	.00	.00	.00	.00
46591.08	Client Fees Monitoring Fees Non Taxable	12,709.00	12,315.00	10,000.00	32,909.00	15,000.00	15,000.00
46591.09	Client Fees Monitoring Fees Taxable	52,061.94	46,166.56	40,000.00	38,358.00	35,000.00	35,000.00
46604.00	Collections No Sub Account	809.35	1,861.08	.00	.00	50,000.00	50,000.00
48500.01	Donations and Contributions Gen Donations & Contributions	750.00	.00	.00	.00	.00	.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	.00	50.00	.00	.00	.00	.00
	Revenues Totals	$68,741.81	$60,392.64	$50,000.00	$71,267.00	$100,000.00	$100,000.00
Operating Expenses							
60102.03	Medical Supplies Drug Testing Supplies	54,462.25	59,629.49	60,000.00	60,000.00	65,000.00	65,000.00
60300.01	Client Care Services Other Client Care Services	86,735.08	96,283.44	84,000.00	84,000.00	78,805.00	78,805.00
60300.47	Client Care Services Direct Services	6,230.75	25,618.07	30,000.00	30,000.00	20,000.00	20,000.00
60300.69	Client Care Services Rental Assistance	12,081.00	7,433.06	10,000.00	10,000.00	10,000.00	10,000.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(1.00)	.00	.00	.00	.00
60761.00	Software Licenses No Sub Account	.00	.00	2,500.00	2,500.00	.00	.00
64000.00	Donation Expense No Sub Account	1,014.51	.00	.00	1,860.00	.00	.00
69010.00	ETR No Sub Account	(4,641.00)	(4,433.00)	(7,500.00)	(6,904.00)	(6,500.00)	(6,500.00)
71000.16	Internal Chargebacks Lab Internal	25,988.16	26,611.92	27,571.00	27,571.00	28,398.00	28,398.00
71000.21	Internal Chargebacks Misc Internal	2,823.57	.00	.00	.00	.00	.00
71000.35	Internal Chargebacks JSS Internal	201,206.70	182,290.87	160,189.00	178,193.00	189,042.00	189,042.00
71000.41	Internal Chargebacks JSS Wages Internal	1,308,966.18	1,305,610.45	1,507,662.00	1,350,239.00	1,522,827.00	1,522,827.00
	Operating Expenses Totals	$1,694,867.20	$1,699,043.30	$1,874,422.00	$1,737,459.00	$1,907,572.00	$1,907,572.00
	Division **5080 - Adult Justice Support** Totals	($1,626,125.39)	($1,638,650.66)	($1,824,422.00)	($1,666,192.00)	($1,807,572.00)	($1,807,572.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**500 - Justice Support Services**						
Division	**5235 - Other Grants**						
Revenues							
43560.01	State Aid Human Services General Human Services Grants	33,121.97	73,478.03	43,400.00	63,200.00	43,400.00	43,400.00
	Revenues Totals	$33,121.97	$73,478.03	$43,400.00	$63,200.00	$43,400.00	$43,400.00
Operating Expenses							
60120.06	Minor Equipment & Tools Minor Computer Hardware	.00	1,412.41	.00	.00	.00	.00
60220.00	Consulting Services No Sub Account	2,688.64	37,000.70	20,000.00	19,900.00	20,000.00	20,000.00
60300.01	Client Care Services Other Client Care Services	23,681.80	32,004.93	17,100.00	37,000.00	17,100.00	17,100.00
60740.00	Employee Training No Sub Account	2,951.53	.00	2,300.00	3,000.00	2,300.00	2,300.00
60761.00	Software Licenses No Sub Account	3,800.00	3,060.00	4,000.00	3,300.00	4,000.00	4,000.00
	Operating Expenses Totals	$33,121.97	$73,478.04	$43,400.00	$63,200.00	$43,400.00	$43,400.00
	Division **5235 - Other Grants** Totals	$0.00	($0.01)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**500 - Justice Support Services**						
Division	**5260 - Community Based Programs**						
Revenues							
46591.01	Client Fees General Client Fees	.00	.00	.00	.00	9,000.00	9,000.00
47310.01	General Pymts from Local Govts General Pymts from Local Govts	7,757.25	13,920.75	45,000.00	20,974.00	45,000.00	45,000.00
	Revenues Totals	$7,757.25	$13,920.75	$45,000.00	$20,974.00	$54,000.00	$54,000.00
Operating Expenses							
60120.06	Minor Equipment & Tools Minor Computer Hardware	324.88	370.53	1,295.00	1,209.00	2,670.00	2,670.00
60300.01	Client Care Services Other Client Care Services	3,976.78	10,000.69	10,000.00	10,000.00	15,813.00	15,813.00
60400.01	Contracted Services Other Contracted Services	226,444.20	162,532.49	182,600.00	160,862.00	104,639.00	104,639.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	(21,695.67)	.00	.00	.00	.00	.00
61316.00	Property Insurance No Sub Account	836.00	844.00	878.00	930.00	878.00	878.00
69010.00	ETR No Sub Account	.00	.00	.00	.00	(70,000.00)	(70,000.00)
	Operating Expenses Totals	$209,886.19	$173,747.71	$194,773.00	$173,001.00	$54,000.00	$54,000.00
Division	**5260 - Community Based Programs** Totals	($202,128.94)	($159,826.96)	($149,773.00)	($152,027.00)	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**500 - Justice Support Services**						
Division	**5270 - Opioid Settlement Funds**						
Revenues							
43560.01	State Aid Human Services General Human Services Grants	.00	.00	63,776.00	37,879.00	.00	.00
	Revenues Totals	$0.00	$0.00	$63,776.00	$37,879.00	$0.00	$0.00
Operating Expenses							
60120.06	Minor Equipment & Tools Minor Computer Hardware	.00	.00	.00	1,626.00	.00	.00
69010.00	ETR No Sub Account	.00	.00	.00	(23,404.00)	(76,122.00)	(76,122.00)
71000.20	Internal Chargebacks Mental Health Internal	.00	.00	36,122.00	36,122.00	.00	.00
71000.21	Internal Chargebacks Misc Internal	.00	.00	49,525.00	.00	.00	.00
71000.35	Internal Chargebacks JSS Internal	.00	.00	.00	3,939.00	11,889.00	11,889.00
71000.41	Internal Chargebacks JSS Wages Internal	.00	.00	41,905.00	19,596.00	76,122.00	76,122.00
	Operating Expenses Totals	$0.00	$0.00	$127,552.00	$37,879.00	$11,889.00	$11,889.00
Other Financing Sources							
49200.47	Transfer In Opioid	.00	.00	63,776.00	.00	.00	.00
	Other Financing Sources Totals	$0.00	$0.00	$63,776.00	$0.00	$0.00	$0.00
Division	**5270 - Opioid Settlement Funds** Totals	$0.00	$0.00	$0.00	$0.00	($11,889.00)	($11,889.00)
Department	**500 - Justice Support Services** Totals	($2,866,240.43)	($2,835,071.26)	($2,991,718.00)	($3,101,923.00)	($3,120,329.00)	($3,120,329.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**510 - Youth Justice Services**						
Division	**1000 - Administration**						
Revenues							
43560.53	State Aid Human Services Youth Aids AODA	647.41	337.94	2,000.00	2,000.00	2,000.00	2,000.00
43560.55	State Aid Human Services Youth Family Aid Contract	1,197,915.00	1,197,915.00	1,198,050.00	1,198,050.00	1,198,050.00	1,198,050.00
43560.59	State Aid Human Services Youth Aids Capacity Bldg	54,895.00	61,264.00	61,264.00	61,264.00	61,264.00	61,264.00
46210.07	Law Enforcement Fees WRAS In County	240.00	270.00	.00	.00	.00	.00
46591.09	Client Fees Monitoring Fees Taxable	2,363.28	94.80	500.00	76.00	500.00	500.00
46591.13	Client Fees Alt Care	11,132.62	23,975.21	25,000.00	7,121.00	7,000.00	7,000.00
46604.00	Collections No Sub Account	692.82	154.00	.00	10,235.00	.00	.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	.00	13.90	.00	.00	.00	.00
	Revenues Totals	$1,267,886.13	$1,284,024.85	$1,286,814.00	$1,278,746.00	$1,268,814.00	$1,268,814.00
Operating Expenses							
60300.01	Client Care Services Other Client Care Services	3.00	.00	.00	.00	5,000.00	5,000.00
60300.23	Client Care Services Respite Care	6,361.79	865.70	3,000.00	3,000.00	3,000.00	3,000.00
60300.36	Client Care Services AODA Services	647.41	337.94	2,000.00	2,000.00	1,000.00	1,000.00
60300.45	Client Care Services Community Based Services	22,496.11	18,434.48	15,000.00	15,000.00	20,000.00	20,000.00
60300.61	Client Care Services OHC-Residential Care Center RCC	683,524.35	553,057.89	800,000.00	315,038.00	135,039.00	315,039.00
60300.62	Client Care Services OHC-Group Home	249,226.77	240,486.27	425,000.00	.00	150,000.00	150,000.00
60300.63	Client Care Services OHC-Treatment Foster Care	.00	26,478.01	5,000.00	.00	5,000.00	5,000.00
60300.64	Client Care Services OHC-Foster Care	15,372.04	7,941.81	20,000.00	.00	20,000.00	20,000.00
60510.00	Transportation Services No Sub Account	10,965.00	13,523.22	5,000.00	5,000.00	5,000.00	5,000.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	(1,334.33)	(612.00)	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	9,810.00	3,700.00	9,600.00	9,600.00	9,600.00	9,600.00
61102.02	Meals Meal Expense-Non Employee	.00	56.00	.00	.00	100.00	100.00
61103.02	Mileage Mileage Reimb - Non Employee	.00	136.08	.00	.00	100.00	100.00
61317.00	Workers Comp No Sub Account	219.63	.00	.00	.00	.00	.00
66530.00	Restitution Expense No Sub Account	.00	352.37	2,500.00	2,500.00	500.00	500.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	.00	.00	.00	(10,000.00)
71000.21	Internal Chargebacks Misc Internal	135,853.89	138,722.39	163,452.00	141,607.00	143,933.00	143,933.00
71000.35	Internal Chargebacks JSS Internal	85,867.33	83,617.72	66,892.00	58,862.00	73,946.00	73,946.00
71000.41	Internal Chargebacks JSS Wages Internal	662,081.51	736,955.09	748,211.00	568,705.00	754,700.00	754,700.00
71000.47	Internal Chargebacks JDF - CORE	65,500.00	161,280.00	205,000.00	407,160.00	220,278.00	220,278.00
71000.48	Internal Chargebacks JDF - Secure	158,125.00	148,850.00	125,000.00	23,100.00	143,730.00	143,730.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**510 - Youth Justice Services**						
Division	**1000 - Administration**						
Operating Expenses							
71000.49	Internal Chargebacks JDF - Shelter	.00	33,500.00	60,000.00	13,500.00	65,394.00	65,394.00
	Operating Expenses Totals	$2,104,719.50	$2,167,682.97	$2,655,655.00	$1,565,072.00	$1,756,320.00	$1,926,320.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	616,067.00	.00	.00	180,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$616,067.00	$0.00	$0.00	$180,000.00
	Division **1000 - Administration** Totals	($836,833.37)	($883,658.12)	($752,774.00)	($286,326.00)	($487,506.00)	($477,506.00)
	Department **510 - Youth Justice Services** Totals	($836,833.37)	($883,658.12)	($752,774.00)	($286,326.00)	($487,506.00)	($477,506.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**520 - Western Region Adol Services**						
Division	**5140 - JDF/Secure**						
Revenues							
43560.50	State Aid Human Services Training	8,660.74	6,045.90	2,080.00	2,080.00	3,640.00	3,640.00
47310.12	General Pymts from Local Govts WRAS- Out of County	11,825.00	134,550.00	75,000.00	51,800.00	176,113.00	176,113.00
	Revenues Totals	$20,485.74	$140,595.90	$77,080.00	$53,880.00	$179,753.00	$179,753.00
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	6,166.80	3,889.27	5,000.00	3,335.00	5,000.00	5,000.00
60101.12	Operating Supplies Food	9,532.58	22,483.46	26,843.00	17,001.00	23,679.00	23,679.00
60102.08	Medical Supplies Medications	2,116.00	95.16	1,000.00	276.00	1,000.00	1,000.00
60120.03	Minor Equipment & Tools Audio Visual Equipment	.00	.00	.00	.00	8,800.00	8,800.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	1,708.60	8,649.43	1,875.00	6,515.00	5,388.00	5,388.00
60120.10	Minor Equipment & Tools Office Equipment	206.79	770.59	3,540.00	4,339.00	2,000.00	2,000.00
60220.00	Consulting Services No Sub Account	.00	.00	.00	.00	75,000.00	75,000.00
60260.01	Medical Services Other Medical Services	12,522.96	13,669.90	16,030.00	20,535.00	16,480.00	16,480.00
60300.01	Client Care Services Other Client Care Services	878.33	2,882.34	5,000.00	2,416.00	4,000.00	4,000.00
60400.13	Contracted Services Laundering Services	1,734.19	4,995.38	3,750.00	6,319.00	3,863.00	3,863.00
60740.00	Employee Training No Sub Account	6,850.17	3,720.00	3,000.00	1,079.00	11,000.00	11,000.00
60761.00	Software Licenses No Sub Account	.00	395.00	395.00	.00	395.00	395.00
61101.01	Hotel Hotel Expense-Employee	414.00	2,557.00	6,000.00	2,081.00	6,000.00	6,000.00
61102.01	Meals Meal Expense-Employee	1,960.00	1,358.00	2,540.00	.00	2,540.00	2,540.00
61103.01	Mileage Mileage Reimbursement-Employee	3,562.39	2,480.76	3,800.00	.00	3,800.00	3,800.00
61104.00	Parking and Cab Expense No Sub Account	.00	16.50	50.00	.00	50.00	50.00
61317.00	Workers Comp No Sub Account	2,599.86	24,742.29	10,000.00	23,470.00	20,000.00	20,000.00
66570.00	Training and Educating Clients No Sub Account	225.00	.00	2,080.00	2,080.00	.00	.00
69010.00	ETR No Sub Account	(158,125.00)	(148,850.00)	(125,000.00)	(23,100.00)	(143,730.00)	(143,730.00)
71000.32	Internal Chargebacks F & C Internal	79,442.81	107,802.38	6,017.00	24,026.00	25,182.00	25,182.00
71000.40	Internal Chargebacks F & C Wages Internal	589,433.42	631,378.05	389,899.00	233,462.00	328,611.00	328,611.00
	Operating Expenses Totals	$561,228.90	$683,035.51	$361,819.00	$323,834.00	$399,058.00	$399,058.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	.00	75,000.00	75,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$0.00	$75,000.00	$75,000.00
	Division **5140 - JDF/Secure** Totals	($540,743.16)	($542,439.61)	($284,739.00)	($269,954.00)	($144,305.00)	($144,305.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**520 - Western Region Adol Services**						
Division	**5170 - CORE Academy**						
Revenues							
43560.53	State Aid Human Services Youth Aids AODA	12,651.29	7,882.14	21,543.00	11,949.00	21,543.00	21,543.00
47310.12	General Pymts from Local Govts WRAS- Out of County	261,000.00	768,090.00	492,750.00	1,148,940.00	994,260.00	994,260.00
	Revenues Totals	$273,651.29	$775,972.14	$514,293.00	$1,160,889.00	$1,015,803.00	$1,015,803.00
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	6,908.32	3,293.18	5,000.00	4,843.00	5,000.00	5,000.00
60101.12	Operating Supplies Food	9,672.44	22,483.51	26,843.00	17,001.00	23,679.00	23,679.00
60102.08	Medical Supplies Medications	2,509.03	69.99	4,500.00	5,122.00	4,500.00	4,500.00
60120.10	Minor Equipment & Tools Office Equipment	215.01	770.53	3,540.00	543.00	2,000.00	2,000.00
60220.00	Consulting Services No Sub Account	.00	.00	.00	.00	75,000.00	75,000.00
60260.01	Medical Services Other Medical Services	13,162.74	13,704.39	16,030.00	20,039.00	16,480.00	16,480.00
60300.01	Client Care Services Other Client Care Services	4,483.33	7,486.20	9,500.00	7,269.00	9,500.00	9,500.00
60400.13	Contracted Services Laundering Services	1,954.44	4,995.37	3,750.00	6,319.00	3,863.00	3,863.00
60600.12	Maintenance & Repairs Vehicle Repairs & Maintenance	461.21	1,355.03	1,000.00	840.00	1,000.00	1,000.00
60705.00	Advertising and Promotions No Sub Account	206.50	.00	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	1,267.95	775.07	1,200.00	.00	2,000.00	2,000.00
61101.01	Hotel Hotel Expense-Employee	516.47	204.99	800.00	1,133.00	800.00	800.00
61102.01	Meals Meal Expense-Employee	.00	230.43	500.00	.00	500.00	500.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	133.00	500.00	.00	500.00	500.00
61104.00	Parking and Cab Expense No Sub Account	.00	.00	50.00	.00	.00	.00
61310.00	Basic Liability No Sub Account	565.00	628.50	.00	150.00	150.00	150.00
69010.00	ETR No Sub Account	(65,500.00)	(161,280.00)	(205,000.00)	(407,160.00)	(220,278.00)	(220,278.00)
71000.02	Internal Chargebacks ISRS Operations Internal	27,537.67	26,323.38	22,415.00	27,069.00	25,699.00	25,699.00
71000.21	Internal Chargebacks Misc Internal	12,651.29	7,882.14	20,362.00	11,949.00	13,509.00	13,509.00
71000.32	Internal Chargebacks F & C Internal	83,593.20	152,217.01	21,891.00	228,023.00	102,268.00	102,268.00
71000.40	Internal Chargebacks F & C Wages Internal	542,144.64	693,137.58	1,189,147.00	1,172,720.00	1,161,496.00	1,161,496.00
71000.42	Internal Chargebacks ISRS Wages Internal	92,933.29	95,897.18	92,966.00	101,866.00	111,251.00	111,251.00
	Operating Expenses Totals	$735,282.53	$870,307.48	$1,214,994.00	$1,197,726.00	$1,338,917.00	$1,338,917.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	.00	75,000.00	75,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$0.00	$75,000.00	$75,000.00
	Division **5170 - CORE Academy** Totals	($461,631.24)	($94,335.34)	($700,701.00)	($36,837.00)	($248,114.00)	($248,114.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**520 - Western Region Adol Services**						
Division	**5200 - Shelter Care**						
Revenues							
47310.12	General Pymts from Local Govts WRAS- Out of County	.00	14,750.00	138,325.00	76,000.00	52,362.00	52,362.00
	Revenues Totals	$0.00	$14,750.00	$138,325.00	$76,000.00	$52,362.00	$52,362.00
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	.00	2,167.59	5,000.00	2,155.00	5,000.00	5,000.00
60101.12	Operating Supplies Food	.00	.00	26,843.00	.00	23,679.00	23,679.00
60102.08	Medical Supplies Medications	569.07	3,867.58	1,000.00	.00	1,000.00	1,000.00
60120.10	Minor Equipment & Tools Office Equipment	.00	935.98	1,000.00	543.00	1,000.00	1,000.00
60220.00	Consulting Services No Sub Account	.00	.00	.00	.00	150,000.00	150,000.00
60260.01	Medical Services Other Medical Services	25,620.05	27,339.68	31,059.00	40,079.00	31,961.00	31,961.00
60300.01	Client Care Services Other Client Care Services	.00	2,753.11	500.00	3,633.00	4,000.00	4,000.00
60400.13	Contracted Services Laundering Services	6,852.43	11,306.48	6,500.00	16,443.00	6,695.00	6,695.00
60740.00	Employee Training No Sub Account	.00	.00	250.00	.00	1,650.00	1,650.00
69010.00	ETR No Sub Account	.00	(87,500.00)	(80,000.00)	(144,500.00)	(170,805.00)	(170,805.00)
71000.02	Internal Chargebacks ISRS Operations Internal	.00	116.37	.00	465.00	282.00	282.00
71000.32	Internal Chargebacks F & C Internal	14,087.44	34,006.71	5,440.00	83,049.00	45,311.00	45,311.00
71000.40	Internal Chargebacks F & C Wages Internal	108,581.71	201,549.20	327,386.00	529,213.00	578,105.00	578,105.00
71000.42	Internal Chargebacks ISRS Wages Internal	.00	515.80	.00	1,627.00	1,219.00	1,219.00
	Operating Expenses Totals	$155,710.70	$197,058.50	$324,978.00	$532,707.00	$679,097.00	$679,097.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	.00	150,000.00	150,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$0.00	$150,000.00	$150,000.00
	Division **5200 - Shelter Care** Totals	($155,710.70)	($182,308.50)	($186,653.00)	($456,707.00)	($476,735.00)	($476,735.00)
Department	**520 - Western Region Adol Services** Totals	($1,158,085.10)	($819,083.45)	($1,172,093.00)	($763,498.00)	($869,154.00)	($869,154.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**530 - Community Services**						
Division	**5300 - Homeless Support Services**						
Revenues							
48500.01	Donations and Contributions Gen Donations & Contributions	.00	1,470.00	.00	.00	.00	.00
	Revenues Totals	$0.00	$1,470.00	$0.00	$0.00	$0.00	$0.00
Personnel Services							
60001.01	Earnings General Earnings	96,389.28	130,940.63	115,665.00	113,828.00	464,164.00	464,164.00
60005.01	Fringes FICA	5,887.27	7,845.96	7,171.00	6,790.00	28,778.00	28,778.00
60005.02	Fringes Medicare	1,376.86	1,834.94	1,677.00	1,588.00	6,730.00	6,730.00
60005.03	Fringes Retirement	3,536.35	7,850.04	8,039.00	8,195.00	33,420.00	33,420.00
60005.04	Fringes Health Insurance	11,957.00	26,752.00	20,666.00	21,699.00	164,433.00	164,433.00
60005.05	Fringes Dental Insurance	396.63	1,057.68	1,058.00	1,089.00	7,412.00	7,412.00
60005.06	Fringes Life Insurance	61.74	164.64	165.00	170.00	1,012.00	1,012.00
	Personnel Services Totals	$119,605.13	$176,445.89	$154,441.00	$153,359.00	$705,949.00	$705,949.00
Operating Expenses							
60005.09	Fringes Unemployment Compensation	.00	6,290.00	.00	.00	.00	.00
60101.12	Operating Supplies Food	.00	327.62	2,000.00	2,000.00	250.00	250.00
60761.00	Software Licenses No Sub Account	.00	.00	348.00	348.00	766.00	766.00
61105.01	Rental Car Rental Car Expense	.00	39.22	.00	.00	1,000.00	1,000.00
61317.00	Workers Comp No Sub Account	.00	.00	192.00	.00	153.00	153.00
64000.00	Donation Expense No Sub Account	.00	.00	.00	1,470.00	.00	.00
64300.01	Contributions Other Contributions	.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
69010.00	ETR No Sub Account	.00	.00	.00	.00	(514,908.00)	(514,908.00)
71000.01	Internal Chargebacks Admin Services Internal	6,648.67	4,874.80	6,782.00	4,533.00	11,496.00	11,496.00
71000.02	Internal Chargebacks ISRS Operations Internal	9,888.08	28,567.52	.00	13,236.00	31,064.00	31,064.00
71000.35	Internal Chargebacks JSS Internal	294.03	.00	.00	.00	3,567.00	3,567.00
71000.36	Internal Chargebacks ADRC Internal	4,205.11	2,230.10	.00	.00	.00	.00
71000.41	Internal Chargebacks JSS Wages Internal	1,612.18	.00	.00	.00	46,934.00	46,934.00
71000.42	Internal Chargebacks ISRS Wages Internal	32,252.20	102,168.53	.00	49,027.00	110,279.00	110,279.00
71000.43	Internal Chargebacks HS Ops Wages Internal	39,690.38	43,172.37	60,980.00	40,422.00	77,384.00	77,384.00
71000.44	Internal Chargebacks ADRC/Aging Wages Internal	42,456.68	26,824.47	.00	.00	.00	.00
	Operating Expenses Totals	$137,047.33	$314,494.63	$170,302.00	$211,036.00	($132,015.00)	($132,015.00)
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	100,000.00	.00	100,000.00	100,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$100,000.00	$0.00	$100,000.00	$100,000.00
Division	**5300 - Homeless Support Services** Totals	($256,652.46)	($489,470.52)	($224,743.00)	($364,395.00)	($473,934.00)	($473,934.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**210 - Human Services**						
Department	**530 - Community Services**						
Division	**5400 - Housing Support Services (1915i)**						
Revenues							
43560.57	State Aid Human Services Medicaid	.00	19,900.85	480,000.00	76,503.00	120,000.00	120,000.00
	Revenues Totals	$0.00	$19,900.85	$480,000.00	$76,503.00	$120,000.00	$120,000.00
Operating Expenses							
60300.01	Client Care Services Other Client Care Services	.00	6,374.83	.00	27,353.00	20,000.00	20,000.00
60602.04	IT Maintenance Computer Software Maintenance	.00	443.92	.00	231.00	541.00	541.00
60760.00	Licenses & Permits No Sub Account	.00	311.85	.00	.00	300.00	300.00
71000.02	Internal Chargebacks ISRS Operations Internal	.00	9,243.76	56,698.00	33,871.00	26,547.00	26,547.00
71000.15	Internal Chargebacks Information Tech Internal	.00	683.29	.00	.00	.00	.00
71000.32	Internal Chargebacks F & C Internal	.00	1,499.34	.00	267.00	.00	.00
71000.33	Internal Chargebacks ES Wages Internal	.00	8,167.15	10,000.00	.00	.00	.00
71000.34	Internal Chargebacks WREA Internal	.00	308.03	.00	.00	.00	.00
71000.35	Internal Chargebacks JSS Internal	.00	1,134.93	.00	37,848.00	.00	.00
71000.40	Internal Chargebacks F & C Wages Internal	.00	8,865.35	30,000.00	2,017.00	.00	.00
71000.41	Internal Chargebacks JSS Wages Internal	.00	15,536.63	150,000.00	263,660.00	.00	.00
71000.42	Internal Chargebacks ISRS Wages Internal	.00	32,543.10	191,570.00	98,639.00	77,615.00	77,615.00
71000.65	Internal Chargebacks CS Wages Internal	.00	.00	.00	.00	413,259.00	413,259.00
71000.66	Internal Chargebacks CS Operations Internal	.00	.00	.00	.00	101,649.00	101,649.00
	Operating Expenses Totals	$0.00	$85,112.18	$438,268.00	$463,886.00	$639,911.00	$639,911.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	.00	88,879.00	88,879.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$0.00	$88,879.00	$88,879.00
Division	**5400 - Housing Support Services (1915i)** Totals	$0.00	($65,211.33)	$41,732.00	($387,383.00)	($431,032.00)	($431,032.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **210 - Human Services**							
Department **530 - Community Services**							
Division **5500 - Hillview Transitional Housing**							
Revenues							
43560.01	State Aid Human Services General Human Services Grants	.00	.00	57,582.00	57,582.00	.00	.00
46591.01	Client Fees General Client Fees	.00	244.05	20,000.00	7,908.00	20,000.00	20,000.00
	Revenues Totals	$0.00	$244.05	$77,582.00	$65,490.00	$20,000.00	$20,000.00
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	.00	.00	.00	.00	1,000.00	1,000.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	.00	2,399.21	.00	.00	260.00	260.00
60120.10	Minor Equipment & Tools Office Equipment	.00	.00	.00	.00	1,250.00	1,250.00
60300.01	Client Care Services Other Client Care Services	.00	1,679.44	40,000.00	31,804.00	2,150.00	2,150.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	.00	.00	.00	8,196.00	13,165.00	13,165.00
60761.00	Software Licenses No Sub Account	.00	.00	.00	.00	720.00	720.00
61310.00	Basic Liability No Sub Account	.00	.00	.00	.00	11,330.00	11,330.00
71000.02	Internal Chargebacks ISRS Operations Internal	.00	.00	9,625.00	.00	.00	.00
71000.21	Internal Chargebacks Misc Internal	.00	.00	.00	.00	5,000.00	5,000.00
71000.42	Internal Chargebacks ISRS Wages Internal	.00	.00	27,957.00	.00	.00	.00
71000.60	Internal Chargebacks Hillview	.00	.00	.00	.00	1,500.00	1,500.00
	Operating Expenses Totals	$0.00	$4,078.65	$77,582.00	$40,000.00	$36,375.00	$36,375.00
Division **5500 - Hillview Transitional Housing** Totals		$0.00	($3,834.60)	$0.00	$25,490.00	($16,375.00)	($16,375.00)
Department **530 - Community Services** Totals		($256,652.46)	($558,516.45)	($183,011.00)	($726,288.00)	($921,341.00)	($921,341.00)
Fund **210 - Human Services** Totals		($10,419,203.17)	($9,634,824.33)	($9,634,920.00)	($9,611,915.00)	($10,333,629.00)	($10,143,190.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **220 - HS MVHS**							
Department **220 - Administration**							
Division **1000 - Administration**							
Revenues							
46591.10	Client Fees Client Cost Share	266,125.00	283,175.00	190,000.00	87,112.00	76,400.00	76,400.00
	Revenues Totals	$266,125.00	$283,175.00	$190,000.00	$87,112.00	$76,400.00	$76,400.00
Operating Expenses							
71100.24	MVHS LAX Co	958,885.00	1,045,550.00	734,800.00	761,616.00	644,490.00	644,490.00
71100.25	MVHS Managed Care	912,630.00	259,249.99	145,440.00	.00	.00	.00
	Operating Expenses Totals	$1,871,515.00	$1,304,799.99	$880,240.00	$761,616.00	$644,490.00	$644,490.00
	Division **1000 - Administration** Totals	($1,605,390.00)	($1,021,624.99)	($690,240.00)	($674,504.00)	($568,090.00)	($568,090.00)
	Department **220 - Administration** Totals	($1,605,390.00)	($1,021,624.99)	($690,240.00)	($674,504.00)	($568,090.00)	($568,090.00)
	Fund **220 - HS MVHS** Totals	($1,605,390.00)	($1,021,624.99)	($690,240.00)	($674,504.00)	($568,090.00)	($568,090.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**230 - WREA**						
Department	**600 - WREA**						
Division	**1000 - Administration**						
Revenues							
43240.01	Fed Aid Health COVID-19	82,628.00	.00	.00	.00	.00	.00
43560.01	State Aid Human Services General Human Services Grants	17,383.35	25,583.45	44,741.00	44,741.00	41,214.00	41,214.00
43560.04	State Aid Human Services Base allocation	.00	.00	.00	.00	629,161.00	629,161.00
43560.10	State Aid Human Services Child Care Admin	543,978.00	555,859.43	552,440.00	552,440.00	555,715.00	555,715.00
43560.25	State Aid Human Services Fraud Admin	327,857.00	365,380.00	301,369.00	379,348.00	346,619.00	346,619.00
43560.27	State Aid Human Services IM Allocation	2,931,167.36	2,996,922.37	2,776,613.00	2,776,613.00	2,776,613.00	2,776,613.00
43560.28	State Aid Human Services IM Allocation 50/50 Match	2,342,006.00	2,438,952.50	2,827,558.00	2,926,963.00	3,074,928.00	3,074,928.00
43560.43	State Aid Human Services Recoupment Fee	96,464.90	92,419.42	96,465.00	85,901.00	94,442.00	94,442.00
43560.72	State Aid Human Services IM Enhanced Funding	443,950.32	567,312.36	400,000.00	400,000.00	458,233.00	458,233.00
47310.08	General Pymts from Local Govts Municipal Contribution	1,153,339.38	1,302,009.10	1,386,073.00	1,291,520.00	1,417,509.00	1,417,509.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	.00	43,222.84	.00	.00	.00	.00
	Revenues Totals	$7,938,774.31	$8,387,661.47	$8,385,259.00	$8,457,526.00	$9,394,434.00	$9,394,434.00
Personnel Services							
60001.01	Earnings General Earnings	2,266,881.85	2,379,331.47	2,482,175.00	2,413,408.00	2,761,801.00	2,761,801.00
60005.01	Fringes FICA	133,697.88	139,826.90	153,895.00	140,535.00	171,232.00	171,232.00
60005.02	Fringes Medicare	31,268.08	32,701.46	35,992.00	32,867.00	40,046.00	40,046.00
60005.03	Fringes Retirement	155,493.84	165,104.24	172,511.00	173,719.00	198,850.00	198,850.00
60005.04	Fringes Health Insurance	555,764.00	540,353.00	593,338.00	595,469.00	841,147.00	841,147.00
60005.05	Fringes Dental Insurance	29,118.96	28,108.08	29,962.00	29,408.00	32,092.00	32,092.00
60005.06	Fringes Life Insurance	4,593.01	4,774.70	4,911.00	4,975.00	5,439.00	5,439.00
60005.11	Fringes Other	.00	.00	.00	805.00	.00	.00
	Personnel Services Totals	$3,176,817.62	$3,290,199.85	$3,472,784.00	$3,391,186.00	$4,050,607.00	$4,050,607.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	1,034.82	.00	750.00	.00	750.00	750.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	743.98	29,274.24	7,113.00	7,560.00	5,892.00	5,892.00
60120.10	Minor Equipment & Tools Office Equipment	57.35	1,997.42	500.00	.00	750.00	750.00
60200.01	General Professional Services Other General Prof Services	5,085,424.70	5,136,334.03	5,411,703.00	5,467,181.00	5,920,375.00	5,920,375.00
60200.06	General Professional Services Interpreter	418.20	796.50	1,000.00	1,000.00	1,000.00	1,000.00
60400.01	Contracted Services Other Contracted Services	59,185.41	64,464.05	64,950.00	64,950.00	64,950.00	64,950.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	(.13)	(436.00)	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	5,185.13	5,721.88	5,000.00	5,000.00	7,000.00	7,000.00
60761.00	Software Licenses No Sub Account	792.00	565.74	250.00	250.00	600.00	600.00
60785.02	Phone Telephone (External)	(24.96)	.00	.00	.00	.00	.00
60785.04	Phone Cell Phone	3,010.41	2,392.08	2,500.00	1,523.00	2,000.00	2,000.00

2027 Administrator Recommended Budget

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **230 - WREA**							
Department **600 - WREA**							
Division **1000 - Administration**							
Operating Expenses							
60785.05	Phone Smart Phone BYOD	225.00	125.00	600.00	600.00	300.00	300.00
60787.00	Postage No Sub Account	3,444.04	3,122.96	5,000.00	5,000.00	4,000.00	4,000.00
61101.01	Hotel Hotel Expense-Employee	196.00	.00	600.00	600.00	300.00	300.00
61102.01	Meals Meal Expense-Employee	.00	.00	300.00	300.00	150.00	150.00
61103.01	Mileage Mileage Reimbursement-Employee	441.16	126.25	2,000.00	2,000.00	1,000.00	1,000.00
61104.00	Parking and Cab Expense No Sub Account	.00	.00	50.00	50.00	25.00	25.00
61105.01	Rental Car Rental Car Expense	186.85	115.52	400.00	400.00	250.00	250.00
61105.02	Rental Car Rental Car Fuel Expense	8.02	24.07	50.00	50.00	50.00	50.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	(163,518.00)	.00	(184,608.00)	(141,106.00)
69010.00	ETR No Sub Account	(380,484.47)	(384,174.48)	(404,213.00)	(342,097.00)	(507,286.00)	(507,286.00)
71000.01	Internal Chargebacks Admin Services Internal	15,686.17	26,848.12	25,346.00	25,823.00	28,143.00	28,143.00
71000.14	Internal Chargebacks Indirect Cost Internal	514,651.00	493,070.00	474,178.00	474,178.00	583,033.00	583,033.00
71000.15	Internal Chargebacks Information Tech Internal	16,913.99	16,959.37	18,170.00	18,170.00	18,167.00	18,167.00
71000.16	Internal Chargebacks Lab Internal	2,769.00	2,511.00	5,000.00	5,000.00	4,000.00	4,000.00
71000.43	Internal Chargebacks HS Ops Wages Internal	73,180.34	81,605.06	99,766.00	89,136.00	96,963.00	96,963.00
	Operating Expenses Totals	$5,403,044.01	$5,481,442.81	$5,557,495.00	$5,826,674.00	$6,047,804.00	$6,091,306.00
Transfers Out							
69999.03	Transfers Out Human Services	105,589.56	99,773.30	.00	.00	.00	.00
	Transfers Out Totals	$105,589.56	$99,773.30	$0.00	$0.00	$0.00	$0.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	.00	.00	43,502.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$43,502.00
	Division **1000 - Administration** Totals	($746,676.88)	($483,754.49)	($645,020.00)	($760,334.00)	($703,977.00)	($703,977.00)
	Department **600 - WREA** Totals	($746,676.88)	($483,754.49)	($645,020.00)	($760,334.00)	($703,977.00)	($703,977.00)
	Fund **230 - WREA** Totals	($746,676.88)	($483,754.49)	($645,020.00)	($760,334.00)	($703,977.00)	($703,977.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**255 - ADRC/Aging**						
Department	**650 - Operations**						
Division	**1000 - Administration**						
Revenues							
43560.01	State Aid Human Services General Human Services Grants	6,475.00	2,525.00	.00	.00	.00	.00
43560.26	State Aid Human Services Functional Screen	247,355.25	300,864.00	290,000.00	290,000.00	315,000.00	315,000.00
43560.44	State Aid Human Services Resource Center	877,334.00	894,984.50	886,686.00	859,428.00	894,520.00	894,520.00
43560.45	State Aid Human Services Resource Center Fed Aid	684,093.00	732,670.50	765,000.00	765,000.00	775,000.00	775,000.00
48500.01	Donations and Contributions Gen Donations & Contributions	1,748.70	2,724.17	.00	690.00	.00	.00
48500.07	Donations and Contributions Designated Donations	.00	2,595.05	.00	1,845.00	.00	.00
48500.16	Donations and Contributions Dementia Care Donations	8,825.50	18,844.33	.00	182.00	.00	.00
	Revenues Totals	$1,825,831.45	$1,955,207.55	$1,941,686.00	$1,917,145.00	$1,984,520.00	$1,984,520.00
Personnel Services							
60001.01	Earnings General Earnings	1,913,972.35	1,942,425.60	2,157,416.00	1,964,570.00	2,248,400.00	2,248,400.00
60005.01	Fringes FICA	113,651.72	114,946.00	133,760.00	114,558.00	139,401.00	139,401.00
60005.02	Fringes Medicare	26,579.86	26,882.54	31,283.00	26,792.00	32,602.00	32,602.00
60005.03	Fringes Retirement	126,351.80	129,508.98	139,023.00	136,301.00	146,872.00	146,872.00
60005.04	Fringes Health Insurance	458,568.00	463,584.00	513,662.00	470,245.00	620,948.00	620,948.00
60005.05	Fringes Dental Insurance	24,878.88	24,999.78	27,397.00	24,345.00	24,636.00	24,636.00
60005.06	Fringes Life Insurance	3,506.21	3,619.87	3,820.00	3,698.00	3,811.00	3,811.00
	Personnel Services Totals	$2,667,508.82	$2,705,966.77	$3,006,361.00	$2,740,509.00	$3,216,670.00	$3,216,670.00
Operating Expenses							
60005.09	Fringes Unemployment Compensation	491.99	.00	.00	.00	.00	.00
60100.01	Office Supplies Other Office Supplies	.00	146.38	.00	.00	.00	.00
60101.12	Operating Supplies Food	48.12	190.43	200.00	200.00	200.00	200.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	1,533.52	1,859.12	4,723.00	4,876.00	7,249.00	7,249.00
60120.10	Minor Equipment & Tools Office Equipment	5,270.27	457.18	.00	537.00	.00	.00
60200.06	General Professional Services Interpreter	1,392.39	1,020.28	750.00	750.00	750.00	750.00
60300.39	Client Care Services Resource Center Services	1,449.47	876.39	5,000.00	5,000.00	5,000.00	5,000.00
60705.00	Advertising and Promotions No Sub Account	6,474.64	2,608.11	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	529.74	654.05	1,500.00	1,500.00	1,000.00	1,000.00
60761.00	Software Licenses No Sub Account	99.00	20.99	100.00	100.00	100.00	100.00
60785.02	Phone Telephone (External)	97.96	65.83	100.00	100.00	100.00	100.00
60785.04	Phone Cell Phone	6,949.33	7,120.98	6,772.00	6,572.00	6,555.00	6,555.00
60795.04	Public Information Information Referral	137.31	.00	.00	.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	588.00	294.00	800.00	800.00	600.00	600.00
61102.01	Meals Meal Expense-Employee	92.48	206.83	400.00	400.00	300.00	300.00
61103.01	Mileage Mileage Reimbursement-Employee	13,415.42	12,699.32	15,000.00	10,569.00	15,000.00	15,000.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **255 - ADRC/Aging**							
Department **650 - Operations**							
Division **1000 - Administration**							
Operating Expenses							
61104.00	Parking and Cab Expense No Sub Account	47.00	55.00	50.00	50.00	50.00	50.00
61105.01	Rental Car Rental Car Expense	290.60	366.01	500.00	500.00	500.00	500.00
61105.02	Rental Car Rental Car Fuel Expense	90.45	78.55	100.00	100.00	100.00	100.00
61317.00	Workers Comp No Sub Account	.00	.00	6,584.00	.00	5,243.00	5,243.00
64000.00	Donation Expense No Sub Account	.00	252.47	.00	5,775.00	.00	.00
64000.11	Donation Expense Dementia Care Donations	5,057.64	22,547.90	.00	6,602.00	.00	.00
64000.16	Donation Expense Designated Expenses	.00	.00	.00	2,777.00	.00	.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	(188,534.00)	.00	(118,367.00)	(118,367.00)
69010.00	ETR No Sub Account	(1,197,307.27)	(1,152,003.33)	(1,272,339.00)	(1,171,448.00)	(1,391,054.00)	(1,391,054.00)
71000.01	Internal Chargebacks Admin Services Internal	62,534.58	61,121.86	58,111.00	50,534.00	54,964.00	54,964.00
71000.14	Internal Chargebacks Indirect Cost Internal	154,826.00	110,000.00	112,861.00	112,861.00	83,720.00	83,720.00
71000.34	Internal Chargebacks WREA Internal	716.19	627.59	2,500.00	387.00	1,000.00	1,000.00
71000.43	Internal Chargebacks HS Ops Wages Internal	251,794.19	236,220.51	267,475.00	203,600.00	217,259.00	217,259.00
	Operating Expenses Totals	($683,380.98)	($692,513.55)	($977,347.00)	($756,858.00)	($1,109,731.00)	($1,109,731.00)
Transfers Out							
69999.03	Transfers Out Human Services	.00	.00	36,998.00	.00	40,737.00	40,737.00
	Transfers Out Totals	$0.00	$0.00	$36,998.00	$0.00	$40,737.00	$40,737.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	124,326.00	.00	163,156.00	163,156.00
	Fund Balance Usage Totals	$0.00	$0.00	$124,326.00	$0.00	$163,156.00	$163,156.00
	Division **1000 - Administration** Totals	($158,296.39)	($58,245.67)	$0.00	($66,506.00)	$0.00	$0.00
	Department **650 - Operations** Totals	($158,296.39)	($58,245.67)	$0.00	($66,506.00)	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **255 - ADRC/Aging**							
Department **655 - Meal Programs**							
Division **5440 - Home Delivered**							
Revenues							
43240.01	Fed Aid Health COVID-19	81,110.00	.00	.00	.00	.00	.00
43560.41	State Aid Human Services Older American Act	9,944.00	9,944.00	9,944.00	9,944.00	9,944.00	9,944.00
43560.51	State Aid Human Services USDA grants	28,735.00	24,942.00	23,319.00	6,381.00	6,381.00	6,381.00
43560.58	State Aid Human Services Nutrition	112,783.00	112,303.00	108,474.00	100,783.00	100,783.00	100,783.00
48500.01	Donations and Contributions Gen Donations & Contributions	128,269.96	116,175.98	155,338.00	104,672.00	130,000.00	130,000.00
48500.09	Donations and Contributions In-Kind	119,929.00	141,913.00	200,000.00	111,924.00	200,000.00	200,000.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	.00	39.44	.00	.00	.00	.00
51190.01	Other Public Charges Other Public Charges	130,354.50	94,693.25	150,000.00	80,934.00	130,000.00	130,000.00
	Revenues Totals	$611,125.46	$500,010.67	$647,075.00	$414,638.00	$577,108.00	$577,108.00
Operating Expenses							
60100.04	Office Supplies Paper & Paper Products	3,219.75	4,443.89	5,500.00	5,500.00	5,500.00	5,500.00
60101.08	Operating Supplies Cleaning Supplies	416.36	326.77	500.00	500.00	500.00	500.00
60120.01	Minor Equipment & Tools Other Minor Equipment	953.45	1,493.19	3,000.00	3,000.00	3,000.00	3,000.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	1,232.75	963.15	550.00	550.00	1,360.00	1,360.00
60300.11	Client Care Services Food Preparation Services	235,932.50	192,851.15	300,000.00	269,919.00	275,000.00	275,000.00
60300.25	Client Care Services Food Preparation USDA	28,735.00	24,942.00	23,319.00	6,381.00	6,381.00	6,381.00
60500.00	Delivery Services No Sub Account	20,655.88	21,173.29	20,000.00	20,000.00	20,000.00	20,000.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(36.46)	.00	.00	.00	.00
60785.04	Phone Cell Phone	668.73	674.84	670.00	516.00	670.00	670.00
61103.01	Mileage Mileage Reimbursement-Employee	9,243.32	9,257.37	12,000.00	9,244.00	10,000.00	10,000.00
61103.02	Mileage Mileage Reimb - Non Employee	9,920.09	9,493.89	10,000.00	7,083.00	10,000.00	10,000.00
61200.03	Rent Office Rent	1,132.37	480.00	880.00	880.00	880.00	880.00
61310.00	Basic Liability No Sub Account	249.00	287.10	250.00	250.00	500.00	500.00
61316.00	Property Insurance No Sub Account	46.00	47.00	50.00	50.00	54.00	54.00
64000.05	Donation Expense In-Kind	119,929.00	141,913.00	200,000.00	111,924.00	200,000.00	200,000.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	.00	.00	(30,000.00)	(30,000.00)
71000.14	Internal Chargebacks Indirect Cost Internal	17,370.00	.00	.00	.00	.00	.00
71000.36	Internal Chargebacks ADRC Internal	27,697.76	24,549.00	61,858.00	19,255.00	35,467.00	35,467.00
71000.44	Internal Chargebacks ADRC/Aging Wages Internal	133,722.96	132,451.92	256,576.00	127,349.00	239,643.00	239,643.00
	Operating Expenses Totals	$611,124.92	$565,311.10	$895,153.00	$582,401.00	$778,955.00	$778,955.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	.00	11,411.00	11,411.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$0.00	$11,411.00	$11,411.00
	Division **5440 - Home Delivered** Totals	$0.54	($65,300.43)	($248,078.00)	($167,763.00)	($190,436.00)	($190,436.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**255 - ADRC/Aging**						
Department	**655 - Meal Programs**						
Division	**5470 - Congregate**						
Revenues							
43240.01	Fed Aid Health COVID-19	67,120.00	.00	.00	.00	.00	.00
43560.58	State Aid Human Services Nutrition	243,589.00	252,175.00	234,067.00	228,963.00	228,963.00	228,963.00
48500.01	Donations and Contributions Gen Donations & Contributions	38,431.10	45,609.95	69,662.00	43,097.00	60,000.00	60,000.00
48500.02	Donations and Contributions Jeans Day	1,129.72	1,129.72	1,130.00	1,130.00	1,130.00	1,130.00
48500.09	Donations and Contributions In-Kind	91,723.00	91,209.00	125,000.00	112,026.00	125,000.00	125,000.00
	Revenues Totals	$441,992.82	$390,123.67	$429,859.00	$385,216.00	$415,093.00	$415,093.00
Operating Expenses							
60101.08	Operating Supplies Cleaning Supplies	624.48	1,160.47	800.00	800.00	800.00	800.00
60101.12	Operating Supplies Food	.00	17.70	100.00	100.00	100.00	100.00
60101.19	Operating Supplies Kitchen Utensils	85.94	128.96	300.00	300.00	300.00	300.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	.00	642.09	825.00	825.00	2,040.00	2,040.00
60120.10	Minor Equipment & Tools Office Equipment	122.47	86.92	2,500.00	2,500.00	2,000.00	2,000.00
60300.11	Client Care Services Food Preparation Services	151,815.30	138,612.31	155,000.00	91,437.00	150,000.00	150,000.00
60500.00	Delivery Services No Sub Account	25,450.97	26,303.83	30,000.00	30,000.00	30,000.00	30,000.00
60600.13	Maintenance & Repairs Equipment Maintenance	205.50	300.00	500.00	500.00	500.00	500.00
60740.00	Employee Training No Sub Account	195.00	225.00	300.00	300.00	300.00	300.00
60772.00	Professional Dues No Sub Account	80.00	80.00	85.00	85.00	80.00	80.00
60785.04	Phone Cell Phone	1,003.13	1,012.22	1,005.00	1,005.00	1,005.00	1,005.00
61101.01	Hotel Hotel Expense-Employee	98.00	.00	300.00	300.00	200.00	200.00
61102.01	Meals Meal Expense-Employee	40.00	12.23	100.00	100.00	80.00	80.00
61103.01	Mileage Mileage Reimbursement-Employee	698.83	1,819.33	1,000.00	1,000.00	1,000.00	1,000.00
61104.00	Parking and Cab Expense No Sub Account	.00	.00	25.00	25.00	20.00	20.00
61105.01	Rental Car Rental Car Expense	72.65	72.58	150.00	150.00	150.00	150.00
61105.02	Rental Car Rental Car Fuel Expense	20.75	25.00	50.00	50.00	50.00	50.00
61200.03	Rent Office Rent	1,698.56	720.00	1,320.00	1,320.00	1,320.00	1,320.00
61310.00	Basic Liability No Sub Account	166.00	191.40	.00	.00	.00	.00
64000.05	Donation Expense In-Kind	91,723.00	91,209.00	125,000.00	112,026.00	125,000.00	125,000.00
66020.00	Awards/Dinners No Sub Account	741.45	531.85	1,000.00	1,000.00	1,000.00	1,000.00
66500.00	Jeans Day Expense No Sub Account	1,127.13	938.34	1,130.00	1,130.00	1,130.00	1,130.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	.00	.00	(30,000.00)	(30,000.00)
71000.14	Internal Chargebacks Indirect Cost Internal	7,500.00	.00	.00	.00	.00	.00
71000.36	Internal Chargebacks ADRC Internal	25,372.83	24,140.03	12,235.00	23,696.00	26,208.00	26,208.00
71000.44	Internal Chargebacks ADRC/Aging Wages Internal	134,356.66	129,950.69	96,134.00	154,757.00	191,166.00	191,166.00
	Operating Expenses Totals	$443,198.65	$418,179.95	$429,859.00	$423,406.00	$504,449.00	$504,449.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**255 - ADRC/Aging**						
Department	**655 - Meal Programs**						
Division	**5470 - Congregate**						
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	.00	23,169.00	23,169.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$0.00	$23,169.00	$23,169.00
	Division **5470 - Congregate** Totals	($1,205.83)	($28,056.28)	$0.00	($38,190.00)	($66,187.00)	($66,187.00)
	Department **655 - Meal Programs** Totals	($1,205.29)	($93,356.71)	($248,078.00)	($205,953.00)	($256,623.00)	($256,623.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **255 - ADRC/Aging**							
Department **660 - Transportation Programs**							
Division **1000 - Administration**							
Revenues							
43560.41	State Aid Human Services Older American Act	288,500.00	295,954.00	295,954.00	296,507.00	296,507.00	296,507.00
47310.08	General Pymts from Local Govts Municipal Contribution	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
48110.00	Interest Income No Sub Account	1,902.59	1,642.33	.00	.00	.00	.00
48500.01	Donations and Contributions Gen Donations & Contributions	1,250.20	1,926.10	1,500.00	2,710.00	2,000.00	2,000.00
51190.01	Other Public Charges Other Public Charges	1,192.42	1,984.00	1,500.00	1,064.00	2,000.00	2,000.00
	Revenues Totals	$294,345.21	$303,006.43	$300,454.00	$301,781.00	$302,007.00	$302,007.00
Operating Expenses							
60200.01	General Professional Services Other General Prof Services	.00	8,809.71	15,000.00	.00	45,000.00	45,000.00
60510.00	Transportation Services No Sub Account	528,227.76	349,052.66	384,871.00	220,954.00	347,628.00	347,628.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(51.52)	.00	.00	.00	.00
60710.00	Bad Debt Expense No Sub Account	.00	55.00	.00	.00	.00	.00
60796.00	Public Notice No Sub Account	45.62	56.71	50.00	50.00	60.00	60.00
61103.01	Mileage Mileage Reimbursement-Employee	16.75	.00	.00	.00	.00	.00
69000.05	Contra Expenses Transportation Exp	(53,706.50)	(43,840.00)	(62,500.00)	(27,096.00)	(30,000.00)	(30,000.00)
71000.14	Internal Chargebacks Indirect Cost Internal	.00	3,824.00	.00	5,230.00	.00	.00
71000.36	Internal Chargebacks ADRC Internal	2,964.22	3,629.98	3,639.00	4,122.00	3,634.00	3,634.00
71000.44	Internal Chargebacks ADRC/Aging Wages Internal	23,830.81	32,031.91	33,585.00	42,645.00	39,986.00	39,986.00
	Operating Expenses Totals	$501,378.66	$353,568.45	$374,645.00	$245,905.00	$406,308.00	$406,308.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	15,000.00	.00	45,000.00	45,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$15,000.00	$0.00	$45,000.00	$45,000.00
	Division **1000 - Administration** Totals	($207,033.45)	($50,562.02)	($59,191.00)	$55,876.00	($59,301.00)	($59,301.00)
	Department **660 - Transportation Programs** Totals	($207,033.45)	($50,562.02)	($59,191.00)	$55,876.00	($59,301.00)	($59,301.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**255 - ADRC/Aging**						
Department	**665 - Support Programs**						
Division	**5560 - 3-B Support Services**						
Revenues							
43240.01	Fed Aid Health COVID-19	68,743.00	42,028.00	.00	.00	.00	.00
43560.41	State Aid Human Services Older American Act	80,091.00	88,949.00	89,377.00	90,614.00	90,614.00	90,614.00
46591.12	Client Fees Information Service/Newsletter	6,127.35	5,296.66	7,500.00	6,117.00	7,500.00	7,500.00
48500.01	Donations and Contributions Gen Donations & Contributions	1,085.80	84.00	.00	.00	.00	.00
	Revenues Totals	$156,047.15	$136,357.66	$96,877.00	$96,731.00	$98,114.00	$98,114.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	.00	150.00	.00	.00	.00	.00
60101.12	Operating Supplies Food	113.65	.00	.00	.00	.00	.00
60300.06	Client Care Services Chore Services	7,791.86	10,925.90	8,000.00	8,000.00	8,000.00	8,000.00
60300.07	Client Care Services Client Care Special Needs	31,088.13	21,289.89	20,000.00	20,000.00	20,000.00	20,000.00
60300.40	Client Care Services Caregiver Expense	1,809.10	.00	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	137.50	25.00	200.00	200.00	150.00	150.00
60761.00	Software Licenses No Sub Account	1,527.00	.00	.00	.00	.00	.00
60772.00	Professional Dues No Sub Account	468.00	468.00	500.00	500.00	500.00	500.00
60795.01	Public Information Other Public Information	51.29	.00	.00	.00	.00	.00
60795.04	Public Information Information Referral	41,468.03	45,463.78	50,000.00	45,998.00	60,000.00	60,000.00
61101.01	Hotel Hotel Expense-Employee	.00	.00	220.00	220.00	110.00	110.00
61102.01	Meals Meal Expense-Employee	.00	.00	50.00	50.00	50.00	50.00
61103.01	Mileage Mileage Reimbursement-Employee	155.44	338.80	250.00	78.00	250.00	250.00
61104.00	Parking and Cab Expense No Sub Account	.00	20.00	50.00	50.00	50.00	50.00
61105.01	Rental Car Rental Car Expense	.00	162.96	240.00	240.00	240.00	240.00
61105.02	Rental Car Rental Car Fuel Expense	.00	78.36	50.00	50.00	50.00	50.00
71000.36	Internal Chargebacks ADRC Internal	7,968.46	7,055.42	6,674.00	4,500.00	4,647.00	4,647.00
71000.44	Internal Chargebacks ADRC/Aging Wages Internal	80,007.75	70,519.71	68,744.00	55,225.00	59,724.00	59,724.00
	Operating Expenses Totals	$172,586.21	$156,497.82	$154,978.00	$135,111.00	$153,771.00	$153,771.00
Division	**5560 - 3-B Support Services** Totals	($16,539.06)	($20,140.16)	($58,101.00)	($38,380.00)	($55,657.00)	($55,657.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **255 - ADRC/Aging**							
Department **665 - Support Programs**							
Division **5590 - Benefit Specialist**							
Revenues							
43560.01	State Aid Human Services General Human Services Grants	6,991.00	10,929.00	8,925.00	8,209.00	8,209.00	8,209.00
43560.05	State Aid Human Services Benefit Specialist	28,215.00	28,215.00	28,215.00	28,215.00	28,215.00	28,215.00
43560.41	State Aid Human Services Older American Act	7,780.00	7,780.00	7,780.00	8,507.00	8,507.00	8,507.00
43560.44	State Aid Human Services Resource Center	14,352.00	7,801.50	15,000.00	50,092.00	15,000.00	15,000.00
43560.45	State Aid Human Services Resource Center Fed Aid	37,429.00	37,162.50	59,876.00	22,857.00	61,220.00	61,220.00
43560.63	State Aid Human Services SHIP	7,432.00	6,945.00	7,432.00	6,945.00	6,945.00	6,945.00
	Revenues Totals	$102,199.00	$98,833.00	$127,228.00	$124,825.00	$128,096.00	$128,096.00
Operating Expenses							
60740.00	Employee Training No Sub Account	90.00	15.00	100.00	100.00	80.00	80.00
60772.00	Professional Dues No Sub Account	35.00	35.00	35.00	35.00	35.00	35.00
60785.04	Phone Cell Phone	436.31	434.48	435.00	434.00	434.00	434.00
61101.01	Hotel Hotel Expense-Employee	.00	.00	110.00	110.00	110.00	110.00
61102.01	Meals Meal Expense-Employee	.00	.00	50.00	50.00	50.00	50.00
61103.01	Mileage Mileage Reimbursement-Employee	556.69	379.21	600.00	274.00	600.00	600.00
71000.14	Internal Chargebacks Indirect Cost Internal	6,475.00	4,000.00	4,447.00	4,447.00	2,260.00	2,260.00
71000.36	Internal Chargebacks ADRC Internal	10,315.13	9,883.36	10,108.00	8,479.00	8,452.00	8,452.00
71000.44	Internal Chargebacks ADRC/Aging Wages Internal	106,013.11	108,366.05	111,343.00	110,896.00	116,075.00	116,075.00
	Operating Expenses Totals	$123,921.24	$123,113.10	$127,228.00	$124,825.00	$128,096.00	$128,096.00
	Division **5590 - Benefit Specialist** Totals	($21,722.24)	($24,280.10)	$0.00	$0.00	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **255 - ADRC/Aging**							
Department **665 - Support Programs**							
Division **5620 - Title 3-D**							
Revenues							
43240.01	Fed Aid Health COVID-19	7,328.00	4,726.00	.00	.00	.00	.00
43560.41	State Aid Human Services Older American Act	9,014.00	2,539.00	7,850.00	4,377.00	7,452.00	7,452.00
48500.01	Donations and Contributions Gen Donations & Contributions	170.00	3,160.00	.00	.00	800.00	800.00
	Revenues Totals	$16,512.00	$10,425.00	$7,850.00	$4,377.00	$8,252.00	$8,252.00
Operating Expenses							
60101.12	Operating Supplies Food	41.96	.00	50.00	50.00	50.00	50.00
60200.01	General Professional Services Other General Prof Services	1,783.49	4,578.22	387.00	387.00	2,747.00	2,747.00
60740.00	Employee Training No Sub Account	350.00	.00	100.00	100.00	100.00	100.00
61101.01	Hotel Hotel Expense-Employee	.00	.00	110.00	110.00	110.00	110.00
61102.01	Meals Meal Expense-Employee	.00	.00	50.00	50.00	50.00	50.00
61103.01	Mileage Mileage Reimbursement-Employee	67.67	51.80	100.00	100.00	100.00	100.00
71000.36	Internal Chargebacks ADRC Internal	1,398.43	480.77	657.00	254.00	380.00	380.00
71000.44	Internal Chargebacks ADRC/Aging Wages Internal	14,685.99	6,120.60	7,268.00	3,874.00	5,543.00	5,543.00
	Operating Expenses Totals	$18,327.54	$11,231.39	$8,722.00	$4,925.00	$9,080.00	$9,080.00
	Division **5620 - Title 3-D** Totals	($1,815.54)	($806.39)	($872.00)	($548.00)	($828.00)	($828.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**255 - ADRC/Aging**						
Department	**665 - Support Programs**						
Division	**5650 - Title 3-E Caregiver Support**						
Revenues							
43240.01	Fed Aid Health COVID-19	8,263.00	.00	.00	.00	.00	.00
43560.41	State Aid Human Services Older American Act	30,312.00	44,088.00	46,236.00	41,075.00	41,075.00	41,075.00
48500.01	Donations and Contributions Gen Donations & Contributions	5,520.00	.00	.00	.00	.00	.00
48500.07	Donations and Contributions Designated Donations	.00	.00	.00	1,550.00	.00	.00
48550.01	Foundation Grant Revenue Foundation Grant Revenue	8,000.00	7,900.00	.00	8,600.00	.00	.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	.00	1,500.00	.00	.00	.00	.00
	Revenues Totals	$52,095.00	$53,488.00	$46,236.00	$51,225.00	$41,075.00	$41,075.00
Operating Expenses							
60101.04	Operating Supplies Books & Periodicals	40.00	.00	.00	.00	.00	.00
60101.12	Operating Supplies Food	605.93	1,103.45	500.00	500.00	500.00	500.00
60102.04	Medical Supplies Incontinent Disposables	603.70	.00	.00	.00	.00	.00
60300.23	Client Care Services Respite Care	22,069.05	19,528.50	15,469.00	15,469.00	20,000.00	20,000.00
60300.40	Client Care Services Caregiver Expense	7,007.07	2,637.51	20,000.00	20,000.00	10,000.00	10,000.00
60795.01	Public Information Other Public Information	5,551.38	1,806.84	5,000.00	5,000.00	5,000.00	5,000.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	123.90	50.00	50.00	100.00	100.00
64000.11	Donation Expense Dementia Care Donations	7,265.58	6,577.69	.00	13,765.00	.00	.00
64000.16	Donation Expense Designated Expenses	.00	.00	.00	1,550.00	.00	.00
71000.36	Internal Chargebacks ADRC Internal	841.26	2,767.67	1,921.00	3,241.00	3,296.00	3,296.00
71000.44	Internal Chargebacks ADRC/Aging Wages Internal	7,377.06	26,934.31	18,706.00	37,655.00	38,689.00	38,689.00
	Operating Expenses Totals	$51,361.03	$61,479.87	$61,646.00	$97,230.00	$77,585.00	$77,585.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	.00	10,565.00	10,565.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$0.00	$10,565.00	$10,565.00
Division	**5650 - Title 3-E Caregiver Support** Totals	$733.97	($7,991.87)	($15,410.00)	($46,005.00)	($25,945.00)	($25,945.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **255 - ADRC/Aging**							
Department **665 - Support Programs**							
Division **5710 - Alzheimers Family Support**							
Revenues							
43560.01	State Aid Human Services General Human Services Grants	52,545.00	47,921.00	52,545.00	45,541.00	45,541.00	45,541.00
	Revenues Totals	$52,545.00	$47,921.00	$52,545.00	$45,541.00	$45,541.00	$45,541.00
Operating Expenses							
60300.01	Client Care Services Other Client Care Services	4,241.13	11,233.32	387.00	8,044.00	3,947.00	3,947.00
60300.23	Client Care Services Respite Care	21,790.80	13,201.19	21,018.00	18,216.00	18,216.00	18,216.00
60740.00	Employee Training No Sub Account	930.00	78.85	.00	.00	.00	.00
60795.01	Public Information Other Public Information	5,756.77	2,026.85	4,000.00	4,000.00	4,000.00	4,000.00
71000.14	Internal Chargebacks Indirect Cost Internal	790.00	.00	.00	.00	.00	.00
71000.36	Internal Chargebacks ADRC Internal	1,889.30	2,068.58	2,527.00	1,209.00	1,521.00	1,521.00
71000.44	Internal Chargebacks ADRC/Aging Wages Internal	17,146.75	20,070.55	24,613.00	14,072.00	17,857.00	17,857.00
	Operating Expenses Totals	$52,544.75	$48,679.34	$52,545.00	$45,541.00	$45,541.00	$45,541.00
Division **5710 - Alzheimers Family Support** Totals		$0.25	($758.34)	$0.00	$0.00	$0.00	$0.00
Department **665 - Support Programs** Totals		($39,342.62)	($53,976.86)	($74,383.00)	($84,933.00)	($82,430.00)	($82,430.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**255 - ADRC/Aging**						
Department	**670 - Adult Protective Services**						
Division	**1000 - Administration**						
Revenues							
43240.01	Fed Aid Health COVID-19	22,149.00	.00	.00	.00	.00	.00
43560.03	State Aid Human Services Adult Protective Services	86,519.00	78,594.00	78,594.00	79,000.00	79,000.00	79,000.00
43560.23	State Aid Human Services Elder Abuse	34,826.00	33,085.00	33,085.00	32,546.00	32,546.00	32,546.00
46591.01	Client Fees General Client Fees	.00	.00	4,000.00	.00	4,000.00	4,000.00
	Revenues Totals	$143,494.00	$111,679.00	$115,679.00	$111,546.00	$115,546.00	$115,546.00
Personnel Services							
60001.01	Earnings General Earnings	6,706.60	7,072.72	13,049.00	21,309.00	17,456.00	17,456.00
60005.01	Fringes FICA	398.47	419.65	809.00	1,247.00	1,082.00	1,082.00
60005.02	Fringes Medicare	93.09	97.99	190.00	292.00	253.00	253.00
60005.03	Fringes Retirement	462.83	491.87	905.00	1,534.00	1,257.00	1,257.00
60005.04	Fringes Health Insurance	974.40	965.99	1,791.00	2,800.00	2,981.00	2,981.00
60005.05	Fringes Dental Insurance	86.60	71.41	128.00	233.00	191.00	191.00
60005.06	Fringes Life Insurance	13.75	12.56	24.00	37.00	30.00	30.00
	Personnel Services Totals	$8,735.74	$9,132.19	$16,896.00	$27,452.00	$23,250.00	$23,250.00
Operating Expenses							
60102.08	Medical Supplies Medications	1,195.12	.00	.00	.00	.00	.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	.00	355.93	7,666.00	7,758.00	.00	.00
60120.10	Minor Equipment & Tools Office Equipment	66.00	.00	.00	560.00	.00	.00
60200.06	General Professional Services Interpreter	.00	.00	500.00	500.00	500.00	500.00
60300.01	Client Care Services Other Client Care Services	5,517.28	.00	.00	.00	.00	.00
60300.38	Client Care Services Elder Abuse	5,115.64	.00	3,000.00	3,000.00	3,000.00	3,000.00
60300.54	Client Care Services Watts	23,018.11	23,928.62	28,000.00	26,871.00	28,000.00	28,000.00
60300.55	Client Care Services Guardian Fees	12,830.00	12,636.00	20,000.00	16,490.00	20,000.00	20,000.00
60300.59	Client Care Services Watts Review WWC	82,873.66	81,261.85	90,000.00	80,415.00	90,000.00	90,000.00
60300.60	Client Care Services Guardian Fees WWC	29,325.74	21,488.30	37,000.00	32,961.00	37,000.00	37,000.00
60510.00	Transportation Services No Sub Account	.00	.00	.00	1,412.00	.00	.00
60602.04	IT Maintenance Computer Software Maintenance	10,263.74	13,407.73	12,083.00	13,949.00	16,349.00	16,349.00
60740.00	Employee Training No Sub Account	669.00	.00	400.00	400.00	400.00	400.00
60761.00	Software Licenses No Sub Account	.00	85.00	.00	.00	200.00	200.00
60785.04	Phone Cell Phone	1,634.16	1,531.40	1,659.00	1,658.00	1,644.00	1,644.00
61100.02	Other Travel Expenses Air Travel	1,336.95	.00	.00	.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	.00	.00	220.00	220.00	220.00	220.00
61102.01	Meals Meal Expense-Employee	104.00	.00	50.00	50.00	50.00	50.00
61103.01	Mileage Mileage Reimbursement-Employee	3,236.00	3,693.13	3,500.00	4,241.00	4,000.00	4,000.00
61105.01	Rental Car Rental Car Expense	.00	.00	100.00	100.00	100.00	100.00
61105.02	Rental Car Rental Car Fuel Expense	.00	.00	100.00	100.00	50.00	50.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **255 - ADRC/Aging**							
Department **670 - Adult Protective Services**							
Division **1000 - Administration**							
Operating Expenses							
65000.00	Public Health Emergency COVID 19 No Sub Account	22,149.00	.00	.00	.00	.00	.00
71000.15	Internal Chargebacks Information Tech Internal	6,994.88	11,505.02	.00	.00	.00	.00
71000.21	Internal Chargebacks Misc Internal	136,091.91	116,508.41	139,630.00	110,025.00	120,805.00	120,805.00
71000.36	Internal Chargebacks ADRC Internal	58,404.88	52,184.37	57,719.00	47,541.00	47,498.00	47,498.00
71000.44	Internal Chargebacks ADRC/Aging Wages Internal	357,904.87	350,567.33	358,402.00	400,652.00	427,629.00	427,629.00
	Operating Expenses Totals	$758,730.94	$689,153.09	$760,029.00	$748,903.00	$797,445.00	$797,445.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	.00	539.00	539.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$0.00	$539.00	$539.00
	Division **1000 - Administration** Totals	($623,972.68)	($586,606.28)	($661,246.00)	($664,809.00)	($704,610.00)	($704,610.00)
	Department **670 - Adult Protective Services** Totals	($623,972.68)	($586,606.28)	($661,246.00)	($664,809.00)	($704,610.00)	($704,610.00)
	Fund **255 - ADRC/Aging** Totals	($1,029,850.43)	($842,747.54)	($1,042,898.00)	($966,325.00)	($1,102,964.00)	($1,102,964.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**265 - Estate Trust Fund**						
Department	**260 - Donations**						
Division	**5740 - Darrell Larson Fund**						
Operating Expenses							
64000.00	Donation Expense No Sub Account	.00	13,692.73	10,000.00	.00	20,000.00	20,000.00
	Operating Expenses Totals	$0.00	$13,692.73	$10,000.00	$0.00	$20,000.00	$20,000.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	10,000.00	.00	20,000.00	20,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$10,000.00	$0.00	$20,000.00	$20,000.00
	Division **5740 - Darrell Larson Fund** Totals	$0.00	($13,692.73)	$0.00	$0.00	$0.00	$0.00
	Department **260 - Donations** Totals	$0.00	($13,692.73)	$0.00	$0.00	$0.00	$0.00
	Fund **265 - Estate Trust Fund** Totals	$0.00	($13,692.73)	$0.00	$0.00	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**270 - Special Land Records**						
Department	**675 - Land Records**						
Division	**1000 - Administration**						
Revenues							
43510.01	State Aid General Govt General Govt Grants	43,792.01	59,504.07	21,001.00	121,224.00	66,396.00	66,396.00
46904.00	Land Recording Assessment No Sub Account	102,480.00	116,680.00	100,000.00	112,000.00	112,000.00	112,000.00
48900.04	Miscellaneous Revenue Refund Revenue	.00	.00	.00	13,226.00	.00	.00
49300.03	Other Financing Sources GASB 96 SBITA Proceeds	105,824.04	174,071.43	.00	.00	.00	.00
	Revenues Totals	$252,096.05	$350,255.50	$121,001.00	$246,450.00	$178,396.00	$178,396.00
Personnel Services							
60001.01	Earnings General Earnings	107,048.32	24,098.74	.00	22,043.00	.00	.00
60005.01	Fringes FICA	6,581.00	1,477.45	.00	1,339.00	.00	.00
60005.02	Fringes Medicare	1,539.10	345.54	.00	313.00	.00	.00
60005.03	Fringes Retirement	5,081.66	1,138.37	.00	1,587.00	.00	.00
60005.04	Fringes Health Insurance	8,184.00	1,705.00	.00	3,580.00	.00	.00
60005.05	Fringes Dental Insurance	402.48	16.77	.00	.00	.00	.00
60005.06	Fringes Life Insurance	157.38	6.86	.00	.00	.00	.00
	Personnel Services Totals	$128,993.94	$28,788.73	$0.00	$28,862.00	$0.00	$0.00
Operating Expenses							
60135.01	Subscription GASB 96 Principal	.00	94,037.82	.00	.00	.00	.00
60200.01	General Professional Services Other General Prof Services	13,200.00	33,355.50	20,001.00	.00	8,001.00	8,001.00
60200.19	General Professional Services Aerial Imagery	.00	.00	45,000.00	44,960.00	20,395.00	20,395.00
60220.00	Consulting Services No Sub Account	.00	36,417.00	.00	.00	.00	.00
60602.04	IT Maintenance Computer Software Maintenance	53,922.91	.00	97,620.00	98,957.00	97,620.00	97,620.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	(3,750.00)	.00	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	1,835.00	1,856.17	1,500.00	1,500.00	1,500.00	1,500.00
60761.00	Software Licenses No Sub Account	179.18	.00	190.00	.00	190.00	190.00
60772.00	Professional Dues No Sub Account	250.00	250.00	250.00	250.00	250.00	250.00
61100.01	Other Travel Expenses Other Travel Expenses	374.89	531.50	.00	.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	1,397.00	1,436.60	.00	630.00	600.00	600.00
61102.01	Meals Meal Expense-Employee	.00	147.73	.00	58.00	100.00	100.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	125.30	.00	130.00	150.00	150.00
61104.00	Parking and Cab Expense No Sub Account	.00	18.00	.00	.00	.00	.00
68300.04	Interest Expense GASB 96 SBITA Interest	14.50	3,508.18	.00	.00	.00	.00
71000.15	Internal Chargebacks Information Tech Internal	4,964.01	4,596.00	5,500.00	5,500.00	5,500.00	5,500.00
	Operating Expenses Totals	$72,387.49	$176,279.80	$170,061.00	$151,985.00	$134,306.00	$134,306.00
Capital Outlay							
80191.00	GASB 96 SBITA No Sub Account	105,824.04	174,071.43	.00	.00	.00	.00
	Capital Outlay Totals	$105,824.04	$174,071.43	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**270 - Special Land Records**						
Department	**675 - Land Records**						
Division	**1000 - Administration**						
Fund Balance Usage							
99999.11	Fund Balance Usage Land Records	.00	.00	49,060.00	.00	(44,090.00)	(44,090.00)
	Fund Balance Usage Totals	$0.00	$0.00	$49,060.00	$0.00	($44,090.00)	($44,090.00)
	Division **1000 - Administration** Totals	($55,109.42)	($28,884.46)	$0.00	$65,603.00	$0.00	$0.00
	Department **675 - Land Records** Totals	($55,109.42)	($28,884.46)	$0.00	$65,603.00	$0.00	$0.00
	Fund **270 - Special Land Records** Totals	($55,109.42)	($28,884.46)	$0.00	$65,603.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **275 - Special Jail Assessments**							
Department **680 - Special Jail Assessment**							
Division **1000 - Administration**							
Revenues							
45130.00	Jail Assessment Surcharge No Sub Account	94,293.83	94,997.50	95,000.00	95,000.00	95,000.00	95,000.00
	Revenues Totals	$94,293.83	$94,997.50	$95,000.00	$95,000.00	$95,000.00	$95,000.00
Operating Expenses							
60120.06	Minor Equipment & Tools Minor Computer Hardware	30,931.90	10,710.83	22,075.00	41,755.00	42,950.00	42,950.00
60200.01	General Professional Services Other General Prof Services	38,847.50	205.00	7,500.00	4,550.00	.00	.00
60602.02	IT Maintenance Communications Maintenance	.00	.00	3,484.00	.00	.00	.00
60602.04	IT Maintenance Computer Software Maintenance	8,400.42	31,800.00	35,908.00	44,392.00	98,892.00	98,892.00
	Operating Expenses Totals	$78,179.82	$42,715.83	$68,967.00	$90,697.00	$141,842.00	$141,842.00
Capital Outlay							
80120.00	Major Computer Hardware No Sub Account	.00	.00	125,000.00	.00	.00	.00
	Capital Outlay Totals	$0.00	$0.00	$125,000.00	$0.00	$0.00	$0.00
Fund Balance Usage							
99999.10	Fund Balance Usage Special Jail Assessments	.00	.00	98,967.00	(4,303.00)	46,842.00	46,842.00
	Fund Balance Usage Totals	$0.00	$0.00	$98,967.00	($4,303.00)	$46,842.00	$46,842.00
	Division **1000 - Administration** Totals	$16,114.01	$52,281.67	$0.00	$0.00	$0.00	$0.00
	Department **680 - Special Jail Assessment** Totals	$16,114.01	$52,281.67	$0.00	$0.00	$0.00	$0.00
	Fund **275 - Special Jail Assessments** Totals	$16,114.01	$52,281.67	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**280 - Community Development Rev Loan**						
Department	**685 - Rev Loan Fund**						
Division	**1000 - Administration**						
Revenues							
48906.00	Loan Repayments No Sub Account	18,773.21	19,344.22	19,932.00	19,932.00	13,658.00	13,658.00
51510.00	Interest Revenue No Sub Account	1,945.15	1,374.14	786.00	786.00	154.00	154.00
	Revenues Totals	$20,718.36	$20,718.36	$20,718.00	$20,718.00	$13,812.00	$13,812.00
Operating Expenses							
63500.00	Revolving Loans No Sub Account	.00	.00	20,718.00	20,718.00	13,812.00	13,812.00
71000.38	Internal Chargebacks External Audit Costs	25.00	.00	.00	.00	.00	.00
	Operating Expenses Totals	$25.00	$0.00	$20,718.00	$20,718.00	$13,812.00	$13,812.00
Transfers Out							
69999.01	Transfers Out General Fund	.00	.00	480,000.00	.00	.00	400,000.00
	Transfers Out Totals	$0.00	$0.00	$480,000.00	$0.00	$0.00	$400,000.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	480,000.00	.00	.00	400,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$480,000.00	$0.00	$0.00	$400,000.00
	Division **1000 - Administration** Totals	$20,693.36	$20,718.36	$0.00	$0.00	$0.00	$0.00
	Department **685 - Rev Loan Fund** Totals	$20,693.36	$20,718.36	$0.00	$0.00	$0.00	$0.00
Fund	**280 - Community Development Rev Loan** Totals	$20,693.36	$20,718.36	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**281 - CDBG Small City Housing**						
Department	**690 - CDBG Small Housing**						
Division	**1000 - Administration**						
Revenues							
43582.00	State Aid Housing CDBG	891,731.46	448,579.27	1,750,000.00	1,250,000.00	1,000,000.00	1,000,000.00
48906.00	Loan Repayments No Sub Account	283,209.50	272,164.56	300,000.00	260,000.00	300,000.00	300,000.00
51510.00	Interest Revenue No Sub Account	630.67	391.80	600.00	250.00	600.00	600.00
	Revenues Totals	$1,175,571.63	$721,135.63	$2,050,600.00	$1,510,250.00	$1,300,600.00	$1,300,600.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	143.76	155.76	.00	.00	.00	.00
60280.02	Environmental Services Remedial Environ Controls	255,254.48	175,960.88	250,000.00	411,619.00	251,957.00	251,957.00
60700.01	General Administrative Expenses Other Gen Admin Expenses	185,545.22	91,720.06	254,100.00	150,000.00	180,000.00	180,000.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	(1,194.00)	(15,863.00)	.00	.00	.00	.00
60746.00	Financial Charges & Late Fees No Sub Account	594.77	617.06	.00	.00	.00	.00
63400.00	Revolving Loan-Direct No Sub Account	142,700.00	171,642.64	100,000.00	130,000.00	130,000.00	130,000.00
63450.00	Revolving Loan-Rehab No Sub Account	577,832.22	276,750.48	1,427,500.00	800,000.00	720,000.00	720,000.00
64100.00	Grants to Others No Sub Account	690.00	120.00	.00	.00	.00	.00
71000.01	Internal Chargebacks Admin Services Internal	7,994.62	6,406.68	8,000.00	8,000.00	8,000.00	8,000.00
71000.10	Internal Chargebacks Fiscal Internal	7,930.93	7,991.74	10,000.00	10,000.00	10,000.00	10,000.00
71000.38	Internal Chargebacks External Audit Costs	1,000.00	735.00	1,000.00	631.00	643.00	643.00
	Operating Expenses Totals	$1,178,492.00	$716,237.30	$2,050,600.00	$1,510,250.00	$1,300,600.00	$1,300,600.00
	Division **1000 - Administration** Totals	($2,920.37)	$4,898.33	$0.00	$0.00	$0.00	$0.00
	Department **690 - CDBG Small Housing** Totals	($2,920.37)	$4,898.33	$0.00	$0.00	$0.00	$0.00
	Fund **281 - CDBG Small City Housing** Totals	($2,920.37)	$4,898.33	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**283 - Micro Loan Revolving Loan**						
Department	**700 - Revolving Loan**						
Division	**1000 - Administration**						
Revenues							
48906.00	Loan Repayments No Sub Account	19,251.89	12,134.36	9,573.00	16,349.00	6,568.00	6,568.00
51510.00	Interest Revenue No Sub Account	866.72	476.73	319.00	171.00	.00	.00
	Revenues Totals	$20,118.61	$12,611.09	$9,892.00	$16,520.00	$6,568.00	$6,568.00
Operating Expenses							
63500.00	Revolving Loans No Sub Account	.00	.00	9,892.00	16,520.00	6,568.00	6,568.00
	Operating Expenses Totals	$0.00	$0.00	$9,892.00	$16,520.00	$6,568.00	$6,568.00
	Division **1000 - Administration** Totals	$20,118.61	$12,611.09	$0.00	$0.00	$0.00	$0.00
	Department **700 - Revolving Loan** Totals	$20,118.61	$12,611.09	$0.00	$0.00	$0.00	$0.00
	Fund **283 - Micro Loan Revolving Loan** Totals	$20,118.61	$12,611.09	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **284 - Business Park**							
Department **705 - Business Park**							
Division **5800 - TIF**							
Revenues							
48900.01	Miscellaneous Revenue General Misc Revenues	72.00	.00	.00	.00	.00	.00
	Revenues Totals	$72.00	$0.00	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60746.00	Financial Charges & Late Fees No Sub Account	33.00	.00	.00	.00	.00	.00
68100.00	Principal Payments No Sub Account	120,000.00	.00	.00	.00	.00	.00
68300.00	Interest Expense No Sub Account	300.00	.00	.00	.00	.00	.00
71000.38	Internal Chargebacks External Audit Costs	39.00	.00	.00	.00	.00	.00
	Operating Expenses Totals	$120,372.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **5800 - TIF** Totals	($120,300.00)	$0.00	$0.00	$0.00	$0.00	$0.00
	Department **705 - Business Park** Totals	($120,300.00)	$0.00	$0.00	$0.00	$0.00	$0.00
	Fund **284 - Business Park** Totals	($120,300.00)	$0.00	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **285 - SMRT Bus**							
Department **220 - Administration**							
Division **1000 - Administration**							
Revenues							
43227.00	Fed Aid Transportation Grants No Sub Account	470,117.96	387,277.90	.00	286,778.00	.00	.00
43537.00	State Aid Other Transportation No Sub Account	31,262.00	41,197.00	.00	60,630.00	.00	.00
47310.08	General Pymts from Local Govts Municipal Contribution	85,500.00	86,250.00	.00	22,766.00	.00	.00
48308.00	Sale of Equip and Property No Sub Account	.00	4,877.00	.00	.00	.00	.00
48500.01	Donations and Contributions Gen Donations & Contributions	37,000.00	37,000.00	.00	30,000.00	.00	.00
48900.02	Miscellaneous Revenue Adj to Prior Period Revenue	3,043.00	.00	.00	.00	.00	.00
	Revenues Totals	$626,922.96	$556,601.90	$0.00	$400,174.00	$0.00	$0.00
Operating Expenses							
60510.00	Transportation Services No Sub Account	586,832.19	586,832.20	157,000.00	588,662.00	.00	.00
60745.00	Fees No Sub Account	.00	20.00	.00	.00	.00	.00
61201.01	Lease Other Lease Payments	7,694.00	.00	.00	.00	.00	.00
61201.06	Lease GASB 87 Lease Principal	82,776.66	.00	.00	.00	.00	.00
61310.00	Basic Liability No Sub Account	3,214.00	4,199.00	.00	4,909.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	620.00	.00	.00	.00	.00	.00
68300.03	Interest Expense GASB 87 Lease Interest	1,857.34	.00	.00	.00	.00	.00
69000.05	Contra Expenses Transportation Exp	(30,459.00)	(39,328.00)	.00	(27,474.00)	.00	.00
71000.38	Internal Chargebacks External Audit Costs	431.00	511.00	.00	.00	.00	.00
	Operating Expenses Totals	$652,966.19	$552,234.20	$157,000.00	$566,097.00	$0.00	$0.00
Capital Outlay							
80100.00	Other Capital Equipment No Sub Account	143,999.50	144,069.00	.00	.00	.00	.00
	Capital Outlay Totals	$143,999.50	$144,069.00	$0.00	$0.00	$0.00	$0.00
Other Financing Sources							
49200.01	Transfer In General Fund	30,000.00	75,852.00	.00	.00	.00	.00
	Other Financing Sources Totals	$30,000.00	$75,852.00	$0.00	$0.00	$0.00	$0.00
Fund Balance Usage							
99999.05	Fund Balance Usage General Fund	.00	.00	157,000.00	165,923.00	.00	.00
	Fund Balance Usage Totals	$0.00	$0.00	$157,000.00	$165,923.00	$0.00	$0.00
	Division **1000 - Administration** Totals	($140,042.73)	($63,849.30)	$0.00	$0.00	$0.00	$0.00
	Department **220 - Administration** Totals	($140,042.73)	($63,849.30)	$0.00	$0.00	$0.00	$0.00
	Fund **285 - SMRT Bus** Totals	($140,042.73)	($63,849.30)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**286 - Revolving Loan Fund**						
Department	**700 - Revolving Loan**						
Division	**1000 - Administration**						
Revenues							
48906.00	Loan Repayments No Sub Account	1,000.00	1,350.00	.00	3,240.00	3,240.00	3,240.00
51510.00	Interest Revenue No Sub Account	146.79	104.02	.00	.00	.00	.00
	Revenues Totals	$1,146.79	$1,454.02	$0.00	$3,240.00	$3,240.00	$3,240.00
Operating Expenses							
63500.00	Revolving Loans No Sub Account	.00	.00	.00	3,240.00	3,240.00	3,240.00
	Operating Expenses Totals	$0.00	$0.00	$0.00	$3,240.00	$3,240.00	$3,240.00
	Division **1000 - Administration** Totals	$1,146.79	$1,454.02	$0.00	$0.00	$0.00	$0.00
	Department **700 - Revolving Loan** Totals	$1,146.79	$1,454.02	$0.00	$0.00	$0.00	$0.00
	Fund **286 - Revolving Loan Fund** Totals	$1,146.79	$1,454.02	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **290 - Library**							
Department **260 - Donations**							
Division **5830 - Library**							
Revenues							
48500.01	Donations and Contributions Gen Donations & Contributions	289.73	263.41	175.00	275.00	250.00	250.00
48500.07	Donations and Contributions Designated Donations	47,902.52	93,308.86	19,825.00	60,000.00	21,000.00	21,000.00
	Revenues Totals	$48,192.25	$93,572.27	$20,000.00	$60,275.00	$21,250.00	$21,250.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	29,476.67	19,389.90	5,750.00	16,000.00	5,750.00	5,750.00
60101.35	Operating Supplies Books - Adult	2,266.54	588.87	2,000.00	2,000.00	2,000.00	2,000.00
60101.36	Operating Supplies Books - Children	5,572.59	1,287.16	2,500.00	2,500.00	2,500.00	2,500.00
60101.38	Operating Supplies Audio/Visual Supplies - Children	71.93	.00	.00	.00	.00	.00
60101.39	Operating Supplies Periodicals	497.22	1,455.20	500.00	872.00	800.00	800.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	1,441.91	1,200.62	.00	3,993.00	.00	.00
60120.10	Minor Equipment & Tools Office Equipment	.00	10,368.50	.00	.00	.00	.00
60130.00	Subscription Based Software No Sub Account	.00	2,000.00	.00	.00	.00	.00
60210.03	Clerical & Administrative Services Outside Printing	218.51	177.14	250.00	.00	.00	.00
60772.00	Professional Dues No Sub Account	247.50	247.50	.00	.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	2,580.08	.00	.00	374.00	.00	.00
61102.01	Meals Meal Expense-Employee	.00	421.86	.00	.00	.00	.00
61104.00	Parking and Cab Expense No Sub Account	189.53	.00	.00	30.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	3,520.23	209.00	.00	.00	.00	.00
66030.00	Childrens Programs No Sub Account	7,991.63	10,294.30	4,000.00	8,000.00	5,000.00	5,000.00
66031.00	Outreach Programs No Sub Account	100.00	.00	.00	.00	.00	.00
66035.00	Adult Programs No Sub Account	9,046.56	7,004.63	5,000.00	6,000.00	5,200.00	5,200.00
	Operating Expenses Totals	$63,220.90	$54,644.68	$20,000.00	$39,769.00	$21,250.00	$21,250.00
Capital Outlay							
80160.00	Major Office Equip & Furnishings No Sub Account	6,082.92	.00	.00	.00	.00	.00
	Capital Outlay Totals	$6,082.92	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **5830 - Library** Totals	($21,111.57)	$38,927.59	$0.00	$20,506.00	$0.00	$0.00
	Department **260 - Donations** Totals	($21,111.57)	$38,927.59	$0.00	$20,506.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**290 - Library**						
Department	**650 - Operations**						
Division	**1000 - Administration**						
Revenues							
43571.00	State Aid Culture and Recreation No Sub Account	29,756.00	37,536.00	42,799.00	42,799.00	38,863.00	38,863.00
46195.03	Other General Govt Charges Copier Revenue	8,951.46	8,405.75	9,000.00	9,000.00	9,000.00	9,000.00
46710.02	Library Revenue Book Sales	1,937.68	1,263.90	1,200.00	800.00	800.00	800.00
46710.03	Library Revenue Library Fines & Fees	4,312.07	2,475.83	2,500.00	1,500.00	1,500.00	1,500.00
46710.04	Library Revenue Reimb of Damaged Materials	2,976.01	3,457.49	3,500.00	3,500.00	3,500.00	3,500.00
48500.02	Donations and Contributions Jeans Day	1,129.72	1,129.72	1,120.00	1,120.00	1,120.00	1,120.00
	Revenues Totals	$49,062.94	$54,268.69	$60,119.00	$58,719.00	$54,783.00	$54,783.00
Personnel Services							
60001.01	Earnings General Earnings	1,396,415.54	1,484,657.12	1,543,441.00	1,586,403.00	1,722,729.00	1,722,729.00
60005.01	Fringes FICA	84,689.38	89,711.17	95,693.00	95,693.00	106,809.00	106,809.00
60005.02	Fringes Medicare	19,806.47	20,980.87	22,380.00	22,380.00	24,980.00	24,980.00
60005.03	Fringes Retirement	74,788.30	77,819.91	80,093.00	88,337.00	85,544.00	85,544.00
60005.04	Fringes Health Insurance	189,684.00	196,669.00	219,714.00	219,714.00	258,761.00	258,761.00
60005.05	Fringes Dental Insurance	9,190.35	10,173.54	11,129.00	11,129.00	9,824.00	9,824.00
60005.06	Fringes Life Insurance	1,108.62	1,246.59	1,209.00	1,489.00	1,457.00	1,457.00
	Personnel Services Totals	$1,775,682.66	$1,881,258.20	$1,973,659.00	$2,025,145.00	$2,210,104.00	$2,210,104.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	13,997.83	12,948.73	13,800.00	13,800.00	13,800.00	13,800.00
60101.13	Operating Supplies Gasoline	1,575.35	696.20	1,000.00	700.00	700.00	700.00
60101.35	Operating Supplies Books - Adult	45,098.78	45,392.60	43,000.00	43,000.00	43,000.00	43,000.00
60101.36	Operating Supplies Books - Children	45,939.89	45,169.75	43,000.00	43,000.00	43,000.00	43,000.00
60101.37	Operating Supplies Audio/Visual Supplies - Adult	13,035.41	12,734.54	13,000.00	13,000.00	13,000.00	13,000.00
60101.38	Operating Supplies Audio/Visual Supplies - Children	19,981.99	17,718.56	16,000.00	16,000.00	16,000.00	16,000.00
60101.39	Operating Supplies Periodicals	10,530.05	9,250.37	10,000.00	10,000.00	10,000.00	10,000.00
60101.40	Operating Supplies Adult Books - Reference	616.36	818.95	1,000.00	1,000.00	.00	.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	24,260.62	28,375.29	22,969.00	24,000.00	18,450.00	18,450.00
60130.00	Subscription Based Software No Sub Account	68,595.53	70,530.01	61,631.00	63,000.00	60,609.00	61,650.00
60135.01	Subscription GASB 96 Principal	8,079.82	7,192.79	.00	.00	.00	.00
60210.02	Clerical & Administrative Services Collection Services	1,060.90	1,802.50	1,200.00	1,200.00	1,200.00	1,200.00
60210.03	Clerical & Administrative Services Outside Printing	7,855.31	7,952.47	8,000.00	8,000.00	8,000.00	8,000.00
60500.00	Delivery Services No Sub Account	7,433.00	7,433.00	7,433.00	7,433.00	8,600.00	8,600.00
60600.12	Maintenance & Repairs Vehicle Repairs & Maintenance	1,359.65	67.98	1,800.00	1,000.00	1,500.00	1,500.00
60602.03	IT Maintenance Computer Maintenance	13,553.79	11,926.00	10,445.00	12,000.00	12,217.00	12,217.00
60602.04	IT Maintenance Computer Software Maintenance	32,227.62	32,615.04	34,416.00	34,416.00	36,518.00	36,518.00
60705.00	Advertising and Promotions No Sub Account	1,507.57	1,909.66	1,700.00	2,000.00	2,060.00	2,060.00

2027 Administrator Recommended Budget

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **290 - Library**							
Department **650 - Operations**							
Division **1000 - Administration**							
Operating Expenses							
60730.00	Dupl/Printing (internal) No Sub Account	13,083.37	14,075.97	11,000.00	12,000.00	12,000.00	12,000.00
60735.00	Employee Recognition No Sub Account	154.38	316.48	500.00	500.00	500.00	500.00
60740.00	Employee Training No Sub Account	2,555.90	825.00	2,000.00	2,000.00	500.00	500.00
60755.00	Internet/Data Communications No Sub Account	8,817.30	8,715.76	8,620.00	8,620.00	8,472.00	8,472.00
60761.00	Software Licenses No Sub Account	1,116.40	3,978.18	11,033.00	11,033.00	13,867.00	13,867.00
60772.00	Professional Dues No Sub Account	2,502.00	2,681.02	3,775.00	3,775.00	2,004.00	2,004.00
60780.00	Personnel Recruitment No Sub Account	10.00	.00	.00	.00	.00	.00
60785.02	Phone Telephone (External)	1,746.88	1,770.50	1,770.00	1,788.00	1,788.00	1,788.00
60787.00	Postage No Sub Account	1,119.44	852.77	700.00	700.00	700.00	700.00
61101.01	Hotel Hotel Expense-Employee	631.00	926.43	2,500.00	.00	.00	.00
61102.01	Meals Meal Expense-Employee	1,222.05	108.00	2,100.00	125.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	1,052.00	1,670.51	1,500.00	1,500.00	1,500.00	1,500.00
61200.01	Rent Other Rent	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00
61310.00	Basic Liability No Sub Account	11,351.00	16,925.00	17,786.00	19,653.00	19,707.00	19,707.00
61316.00	Property Insurance No Sub Account	4,621.00	4,683.00	4,918.00	4,708.00	4,896.00	4,896.00
61317.00	Workers Comp No Sub Account	1,931.80	14,671.36	8,000.00	8,000.00	8,000.00	8,000.00
66000.06	Other Miscellaneous Expenses IT Charges	.00	543.10	.00	.00	.00	.00
66025.00	Act 157 Other Muni Use No Sub Account	25,745.00	29,632.00	35,995.00	34,995.00	.00	.00
66030.00	Childrens Programs No Sub Account	14,942.55	15,064.61	15,000.00	15,000.00	15,000.00	15,000.00
66031.00	Outreach Programs No Sub Account	2,169.88	1,911.20	3,000.00	3,000.00	3,000.00	3,000.00
66035.00	Adult Programs No Sub Account	8,969.50	8,650.16	12,000.00	12,000.00	12,000.00	12,000.00
66500.00	Jeans Day Expense No Sub Account	.00	1,044.47	1,120.00	1,120.00	1,120.00	1,120.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	(50,000.00)	.00	(50,000.00)	(60,000.00)
68300.04	Interest Expense GASB 96 SBITA Interest	1,785.67	1,427.74	.00	.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	163,066.00	212,518.00	262,149.00	262,149.00	249,290.00	249,290.00
71000.38	Internal Chargebacks External Audit Costs	786.00	773.00	900.00	797.00	813.00	813.00
	Operating Expenses Totals	$622,088.59	$694,298.70	$682,760.00	$733,012.00	$629,811.00	$620,852.00
Capital Outlay							
80160.00	Major Office Equip & Furnishings No Sub Account	6,157.08	.00	.00	.00	.00	.00
	Capital Outlay Totals	$6,157.08	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	82,632.00	.00	18,450.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$82,632.00	$0.00	$18,450.00
	Division **1000 - Administration** Totals	($2,354,865.39)	($2,521,288.21)	($2,596,300.00)	($2,616,806.00)	($2,785,132.00)	($2,757,723.00)
	Department **650 - Operations** Totals	($2,354,865.39)	($2,521,288.21)	($2,596,300.00)	($2,616,806.00)	($2,785,132.00)	($2,757,723.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **290 - Library**							
Department **715 - WRLS**							
Division **1000 - Administration**							
Operating Expenses							
60120.01	Minor Equipment & Tools Other Minor Equipment	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
64000.00	Donation Expense No Sub Account	24,121.00	24,121.00	26,210.00	26,210.00	26,210.00	26,210.00
66025.00	Act 157 Other Muni Use No Sub Account	.00	.00	.00	.00	59,136.00	59,136.00
	Operating Expenses Totals	$25,621.00	$25,621.00	$27,710.00	$27,710.00	$86,846.00	$86,846.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	.00	.00	59,136.00
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$59,136.00
	Division **1000 - Administration** Totals	($25,621.00)	($25,621.00)	($27,710.00)	($27,710.00)	($86,846.00)	($27,710.00)
	Department **715 - WRLS** Totals	($25,621.00)	($25,621.00)	($27,710.00)	($27,710.00)	($86,846.00)	($27,710.00)
	Fund **290 - Library** Totals	($2,401,597.96)	($2,507,981.62)	($2,624,010.00)	($2,624,010.00)	($2,871,978.00)	($2,785,433.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **295 - ARPA**							
Department **770 - Operations**							
Division **3744 - American Rescue Plan Act**							
Revenues							
47190.00	Federal General Govt Revenue No Sub Account	18,354,582.35	.00	.00	.00	.00	.00
51510.00	Interest Revenue No Sub Account	973,150.39	.00	.00	.00	.00	.00
	Revenues Totals	$19,327,732.74	$0.00	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60300.04	Client Care Services Child Care Services	15,545.00	.00	.00	.00	.00	.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	77,600.00	.00	.00	.00	.00	.00
60746.00	Financial Charges & Late Fees No Sub Account	13,245.03	.00	.00	.00	.00	.00
60755.00	Internet/Data Communications No Sub Account	29,200.00	.00	.00	.00	.00	.00
60807.00	Storm Water No Sub Account	896,081.09	.00	.00	.00	.00	.00
63600.00	Neighborhood Revitalization No Sub Account	303,942.03	.00	.00	.00	.00	.00
64100.03	Grants to Others Skilled Trades	1,000,000.00	.00	.00	.00	.00	.00
71000.01	Internal Chargebacks Admin Services Internal	5,560.04	.00	.00	.00	.00	.00
71000.38	Internal Chargebacks External Audit Costs	3,444.00	.00	.00	.00	.00	.00
	Operating Expenses Totals	$2,344,617.19	$0.00	$0.00	$0.00	$0.00	$0.00
Transfers Out							
69999.01	Transfers Out General Fund	13,772,675.66	.00	.00	.00	.00	.00
69999.20	Transfers Out Hillview Nursing Home	3,229,426.98	.00	.00	.00	.00	.00
69999.34	Transfers Out Highway Fund	733,380.55	.00	.00	.00	.00	.00
	Transfers Out Totals	$17,735,483.19	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **3744 - American Rescue Plan Act** Totals	($752,367.64)	$0.00	$0.00	$0.00	$0.00	$0.00
	Department **770 - Operations** Totals	($752,367.64)	$0.00	$0.00	$0.00	$0.00	$0.00
	Fund **295 - ARPA** Totals	($752,367.64)	$0.00	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **296 - Opioid Settlement**							
Department **220 - Administration**							
Division **1000 - Administration**							
Revenues							
48900.01	Miscellaneous Revenue General Misc Revenues	1,228,087.74	461,548.62	441,306.00	441,306.00	838,395.00	849,623.00
51510.00	Interest Revenue No Sub Account	93,557.08	110,277.29	.00	.00	100,000.00	100,000.00
	Revenues Totals	$1,321,644.82	$571,825.91	$441,306.00	$441,306.00	$938,395.00	$949,623.00
Personnel Services							
60001.01	Earnings General Earnings	.00	.00	73,688.00	.00	.00	.00
60005.01	Fringes FICA	.00	.00	1,069.00	.00	.00	.00
60005.02	Fringes Medicare	.00	.00	4,569.00	.00	.00	.00
60005.03	Fringes Retirement	.00	.00	5,121.00	.00	.00	.00
60005.04	Fringes Health Insurance	.00	.00	20,666.00	.00	.00	.00
60005.05	Fringes Dental Insurance	.00	.00	1,058.00	.00	.00	.00
60005.06	Fringes Life Insurance	.00	.00	165.00	.00	.00	.00
	Personnel Services Totals	$0.00	$0.00	$106,336.00	$0.00	$0.00	$0.00
Operating Expenses							
60260.01	Medical Services Other Medical Services	.00	.00	.00	18,061.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	.00	.00	327,000.00	327,000.00	543,000.00	548,000.00
71000.41	Internal Chargebacks JSS Wages Internal	.00	.00	.00	45,715.00	76,122.00	76,122.00
71000.42	Internal Chargebacks ISRS Wages Internal	.00	.00	.00	106,336.00	270,934.00	270,934.00
71000.59	Internal Chargebacks Health	.00	.00	.00	48,339.00	48,339.00	54,567.00
	Operating Expenses Totals	$0.00	$0.00	$327,000.00	$545,451.00	$938,395.00	$949,623.00
Transfers Out							
69999.02	Transfers Out Health	.00	.00	48,339.00	.00	.00	.00
69999.03	Transfers Out Human Services	.00	.00	63,776.00	.00	.00	.00
	Transfers Out Totals	$0.00	$0.00	$112,115.00	$0.00	$0.00	$0.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	104,145.00	104,145.00	.00	.00
	Fund Balance Usage Totals	$0.00	$0.00	$104,145.00	$104,145.00	$0.00	$0.00
	Division **1000 - Administration** Totals	$1,321,644.82	$571,825.91	$0.00	$0.00	$0.00	$0.00
	Department **220 - Administration** Totals	$1,321,644.82	$571,825.91	$0.00	$0.00	$0.00	$0.00
	Fund **296 - Opioid Settlement** Totals	$1,321,644.82	$571,825.91	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **298 - Old Landfill**							
Department **720 - Old Landfill**							
Division **1000 - Administration**							
Revenues							
51510.00	Interest Revenue No Sub Account	18,376.15	6,314.84	.00	.00	.00	.00
	Revenues Totals	$18,376.15	$6,314.84	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60746.00	Financial Charges & Late Fees No Sub Account	716.46	181.23	.00	.00	.00	.00
	Operating Expenses Totals	$716.46	$181.23	$0.00	$0.00	$0.00	$0.00
Transfers Out							
69999.32	Transfers Out Solid Waste	.00	477,022.43	.00	.00	.00	.00
	Transfers Out Totals	$0.00	$477,022.43	$0.00	$0.00	$0.00	$0.00
	Division **1000 - Administration** Totals	$17,659.69	($470,888.82)	$0.00	$0.00	$0.00	$0.00
	Department **720 - Old Landfill** Totals	$17,659.69	($470,888.82)	$0.00	$0.00	$0.00	$0.00
	Fund **298 - Old Landfill** Totals	$17,659.69	($470,888.82)	$0.00	$0.00	$0.00	$0.00

La Crosse County Budget - 2027
DEBT SERVICE SUMMARY

	2024 Actual	2025 Actual	2026 Board Approved	2026 Projected	2027 Request	2027 Admin Approved
EXPENSES						
Highway	3,774,080	2,859,464	3,103,262	3,103,352	1,696,768	3,188,818
Law Enforcement Center	2,087,836	2,091,901	2,083,525	2,083,525	2,085,163	2,085,163
Downtown Campus	790,786	1,466,006	1,464,075	1,464,075	1,474,763	1,474,763
TOTAL EXPENSES	**6,652,702**	**6,417,371**	**6,650,862**	**6,650,952**	**5,256,694**	**6,748,744**
NET REVENUES/EXPENSES	**6,652,702**	**6,417,371**	**6,650,862**	**6,650,952**	**5,256,694**	**6,748,744**
To/(From) Fund Balance	**(2,437)**	**(12,286)**	**-**	**(90)**	**-**	**-**
From Excess Sales Tax	-		-	-	-	-
NET FUNDING REQUIREMENT	**6,650,265**	**6,405,085**	**6,650,862**	**6,650,862**	**5,256,694**	**6,748,744**

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **300 - Debt Service**							
Department **725 - Highway**							
Division **5860 - Highway Debt**							
Operating Expenses							
68100.00	Principal Payments No Sub Account	.00	.00	815,000.00	815,000.00	.00	1,470,000.00
68300.00	Interest Expense No Sub Account	.00	.00	10,867.00	10,957.00	.00	22,050.00
68700.00	Financial Services Bonding No Sub Account	.00	12,500.00	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$12,500.00	$825,867.00	$825,957.00	$0.00	$1,492,050.00
	Division **5860 - Highway Debt** Totals	$0.00	($12,500.00)	($825,867.00)	($825,957.00)	$0.00	($1,492,050.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **300 - Debt Service**							
Department **725 - Highway**							
Division **5890 - 2021A**							
Operating Expenses							
60746.00	Financial Charges & Late Fees No Sub Account	705.00	729.00	800.00	800.00	800.00	800.00
68100.00	Principal Payments No Sub Account	1,080,000.00	1,100,000.00	540,000.00	540,000.00	70,000.00	70,000.00
68300.00	Interest Expense No Sub Account	119,350.00	111,150.00	102,275.00	102,275.00	98,463.00	98,463.00
	Operating Expenses Totals	$1,200,055.00	$1,211,879.00	$643,075.00	$643,075.00	$169,263.00	$169,263.00
	Division **5890 - 2021A** Totals	($1,200,055.00)	($1,211,879.00)	($643,075.00)	($643,075.00)	($169,263.00)	($169,263.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **300 - Debt Service**							
Department **725 - Highway**							
Division **6010 - 2015A**							
Operating Expenses							
68100.00	Principal Payments No Sub Account	550,000.00	.00	.00	.00	.00	.00
68300.00	Interest Expense No Sub Account	124,865.63	.00	.00	.00	.00	.00
	Operating Expenses Totals	$674,865.63	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **6010 - 2015A** Totals	($674,865.63)	$0.00	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **300 - Debt Service**							
Department **725 - Highway**							
Division **6040 - 2016A**							
Operating Expenses							
60746.00	Financial Charges & Late Fees No Sub Account	76.69	.00	.00	.00	.00	.00
68100.00	Principal Payments No Sub Account	250,000.00	.00	.00	.00	.00	.00
68300.00	Interest Expense No Sub Account	7,500.00	.00	.00	.00	.00	.00
	Operating Expenses Totals	$257,576.69	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **6040 - 2016A** Totals	($257,576.69)	$0.00	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **300 - Debt Service**							
Department **725 - Highway**							
Division **6045 - 2017B**							
Operating Expenses							
60746.00	Financial Charges & Late Fees No Sub Account	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
68100.00	Principal Payments No Sub Account	335,000.00	345,000.00	355,000.00	355,000.00	250,000.00	250,000.00
68300.00	Interest Expense No Sub Account	27,375.00	15,550.00	8,550.00	8,550.00	2,500.00	2,500.00
	Operating Expenses Totals	$363,375.00	$361,550.00	$364,550.00	$364,550.00	$253,500.00	$253,500.00
	Division **6045 - 2017B** Totals	($363,375.00)	($361,550.00)	($364,550.00)	($364,550.00)	($253,500.00)	($253,500.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **300 - Debt Service**							
Department **725 - Highway**							
Division **6046 - 2018A**							
Operating Expenses							
60746.00	Financial Charges & Late Fees No Sub Account	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
68100.00	Principal Payments No Sub Account	315,000.00	320,000.00	330,000.00	330,000.00	340,000.00	340,000.00
68300.00	Interest Expense No Sub Account	38,082.50	29,985.00	21,370.00	21,370.00	12,155.00	12,155.00
	Operating Expenses Totals	$354,082.50	$350,985.00	$352,370.00	$352,370.00	$353,155.00	$353,155.00
	Division **6046 - 2018A** Totals	($354,082.50)	($350,985.00)	($352,370.00)	($352,370.00)	($353,155.00)	($353,155.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **300 - Debt Service**							
Department **725 - Highway**							
Division **6047 - 2019A**							
Operating Expenses							
60746.00	Financial Charges & Late Fees No Sub Account	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
68100.00	Principal Payments No Sub Account	255,000.00	270,000.00	280,000.00	280,000.00	290,000.00	290,000.00
68300.00	Interest Expense No Sub Account	51,575.00	38,450.00	24,700.00	24,700.00	14,800.00	14,800.00
	Operating Expenses Totals	$307,575.00	$309,450.00	$305,700.00	$305,700.00	$305,800.00	$305,800.00
	Division **6047 - 2019A** Totals	($307,575.00)	($309,450.00)	($305,700.00)	($305,700.00)	($305,800.00)	($305,800.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **300 - Debt Service**							
Department **725 - Highway**							
Division **6048 - 2020A**							
Operating Expenses							
60746.00	Financial Charges & Late Fees No Sub Account	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
68100.00	Principal Payments No Sub Account	560,000.00	565,000.00	575,000.00	575,000.00	590,000.00	590,000.00
68300.00	Interest Expense No Sub Account	55,550.00	47,100.00	35,700.00	35,700.00	24,050.00	24,050.00
	Operating Expenses Totals	$616,550.00	$613,100.00	$611,700.00	$611,700.00	$615,050.00	$615,050.00
	Division **6048 - 2020A** Totals	($616,550.00)	($613,100.00)	($611,700.00)	($611,700.00)	($615,050.00)	($615,050.00)
	Department **725 - Highway** Totals	($3,774,079.82)	($2,859,464.00)	($3,103,262.00)	($3,103,352.00)	($1,696,768.00)	($3,188,818.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **300 - Debt Service**							
Department **730 - Law Enforcement Center**							
Division **6040 - 2016A**							
Operating Expenses							
60746.00	Financial Charges & Late Fees No Sub Account	571.68	619.16	640.00	640.00	640.00	640.00
68100.00	Principal Payments No Sub Account	1,640,000.00	1,690,000.00	1,735,000.00	1,735,000.00	1,770,000.00	1,770,000.00
68300.00	Interest Expense No Sub Account	199,450.00	150,250.00	99,550.00	99,550.00	69,188.00	69,188.00
	Operating Expenses Totals	$1,840,021.68	$1,840,869.16	$1,835,190.00	$1,835,190.00	$1,839,828.00	$1,839,828.00
	Division **6040 - 2016A** Totals	($1,840,021.68)	($1,840,869.16)	($1,835,190.00)	($1,835,190.00)	($1,839,828.00)	($1,839,828.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **300 - Debt Service**							
Department **730 - Law Enforcement Center**							
Division **6160 - 2021A (2010D Refunding)**							
Operating Expenses							
60746.00	Financial Charges & Late Fees No Sub Account	152.00	157.00	160.00	160.00	160.00	160.00
68100.00	Principal Payments No Sub Account	235,000.00	240,000.00	240,000.00	240,000.00	240,000.00	240,000.00
68300.00	Interest Expense No Sub Account	12,662.50	10,875.00	8,175.00	8,175.00	5,175.00	5,175.00
	Operating Expenses Totals	$247,814.50	$251,032.00	$248,335.00	$248,335.00	$245,335.00	$245,335.00
	Division **6160 - 2021A (2010D Refunding)** Totals	($247,814.50)	($251,032.00)	($248,335.00)	($248,335.00)	($245,335.00)	($245,335.00)
	Department **730 - Law Enforcement Center** Totals	($2,087,836.18)	($2,091,901.16)	($2,083,525.00)	($2,083,525.00)	($2,085,163.00)	($2,085,163.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **300 - Debt Service**							
Department **735 - Downtown Remodel**							
Division **6010 - 2015A**							
Operating Expenses							
60746.00	Financial Charges & Late Fees No Sub Account	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
68100.00	Principal Payments No Sub Account	.00	565,000.00	580,000.00	580,000.00	600,000.00	600,000.00
68300.00	Interest Expense No Sub Account	124,865.63	234,606.26	217,656.00	217,656.00	197,357.00	197,357.00
	Operating Expenses Totals	$125,865.63	$800,606.26	$798,656.00	$798,656.00	$798,357.00	$798,357.00
	Division **6010 - 2015A** Totals	($125,865.63)	($800,606.26)	($798,656.00)	($798,656.00)	($798,357.00)	($798,357.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **300 - Debt Service**							
Department **735 - Downtown Remodel**							
Division **6040 - 2016A**							
Operating Expenses							
60746.00	Financial Charges & Late Fees No Sub Account	351.63	380.84	400.00	400.00	400.00	400.00
68100.00	Principal Payments No Sub Account	485,000.00	500,000.00	515,000.00	515,000.00	535,000.00	535,000.00
68300.00	Interest Expense No Sub Account	179,568.76	165,018.76	150,019.00	150,019.00	141,006.00	141,006.00
	Operating Expenses Totals	$664,920.39	$665,399.60	$665,419.00	$665,419.00	$676,406.00	$676,406.00
	Division **6040 - 2016A** Totals	($664,920.39)	($665,399.60)	($665,419.00)	($665,419.00)	($676,406.00)	($676,406.00)
	Department **735 - Downtown Remodel** Totals	($790,786.02)	($1,466,005.86)	($1,464,075.00)	($1,464,075.00)	($1,474,763.00)	($1,474,763.00)
	Fund **300 - Debt Service** Totals	($6,652,702.02)	($6,417,371.02)	($6,650,862.00)	($6,650,952.00)	($5,256,694.00)	($6,748,744.00)

La Crosse County Budget - 2027
Long Term Care - Summary

	2024 Actual	2025 Actual	2026 Board Approved	2026 Projections	2027 Request	2027 Admin Approved
REVENUES						
Fund 610 Hillview Facility Fund	995,927	836,554	50,000	3,000	12,000	12,000
Fund 611 Hillview Healthcare Center	7,640,469	6,515,359	4,636,727	5,230,675	4,598,700	4,756,685
Fund 612 The Oaks	796,024	629,273	1,485,117	1,055,770	1,551,851	1,551,851
Fund 614 The Evergreens	81,992	161,275	2,355,043	951,950	2,545,550	2,947,597
Fund 615 Hillview Terrace	1,064,120	1,095,523	1,143,440	1,080,200	1,163,087	1,170,187
Fund 618 Carroll Heights	435,702	405,902	451,355	418,029	442,515	476,843
Fund 621 Lakeview Healthcare Center	8,776,331	8,818,808	8,750,393	8,792,610	9,323,326	9,257,659
Fund 623 Regent Manor	480,558	572,154	566,000	531,000	526,015	526,015
Fund 624 Maplewood CBRF	1,107,711	1,074,865	1,076,500	1,051,991	1,089,145	1,092,145
Fund 625 Neshonoc CBRF	1,133,323	1,171,011	1,167,925	1,171,618	1,194,481	1,194,481
Fund 626 Ravenwood	1,128,850	1,320,016	1,283,128	1,283,128	1,622,169	1,622,169
Fund 627 Monarch Manor	752,008	730,585	647,500	647,500	666,007	666,007
Fund 628 Lakeview Facility fund	991,040	1,395,621	795,245	812,745	795,245	795,245
TOTAL REVENUES	**25,384,055**	**24,726,946**	**24,408,373**	**23,030,216**	**25,530,091**	**26,068,884**
EXPENSES						
Fund 610 Hillview Facility Fund	250,094	644,075	1,323,193	1,312,309	(29,181)	186,319
Fund 611 Hillview Healthcare Center	8,494,350	7,318,973	5,039,083	5,707,727	5,417,829	5,372,408
Fund 612 The Oaks	843,968	640,167	1,462,391	993,102	1,776,107	1,750,525
Fund 614 The Evergreens	38,990	161,036	2,431,806	1,429,331	2,436,650	2,838,289
Fund 615 Hillview Terrace	955,936	945,297	1,104,851	1,053,197	1,192,903	1,169,163
Fund 618 Carroll Heights	412,478	540,869	354,534	322,696	658,915	658,387
Fund 621 Lakeview Healthcare Center	8,776,331	8,818,808	8,750,393	8,794,715	9,323,326	9,257,659
Fund 623 Regent Manor	406,524	436,928	527,228	472,728	596,387	518,871
Fund 624 Maplewood CBRF	1,037,349	1,056,527	1,080,885	1,069,650	1,172,982	1,160,744
Fund 625 Neshonoc CBRF	1,045,643	1,038,013	1,082,493	1,085,691	1,096,702	1,062,526
Fund 626 Ravenwood	1,228,958	1,345,665	1,328,036	1,334,882	1,703,038	1,690,625
Fund 627 Monarch Manor	703,160	746,896	715,670	711,379	775,274	767,713
Fund 628 Lakeview Facility fund	924,004	1,059,291	959,921	959,921	1,097,871	1,075,371
TOTAL EXPENSES	**25,117,785**	**24,752,545**	**26,160,484**	**25,247,328**	**27,218,803**	**27,508,600**
TOTAL SALARIES	**18,568,581**	**16,579,778**	**18,211,143**	**16,715,841**	**19,456,616**	**19,619,730**
TOTAL OPERATING	**6,549,204**	**8,172,767**	**6,043,614**	**6,652,775**	**6,507,117**	**6,531,800**
TOTAL CAPITAL	**-**	**-**	**1,905,727**	**1,878,712**	**1,255,070**	**1,357,070**
	25,117,785	**24,752,545**	**26,160,484**	**25,247,328**	**27,218,803**	**27,508,600**
NET DIFFERENCE (REV)/EXP	**(266,270)**	**25,599**	**1,752,111**	**2,217,112**	**1,688,712**	**1,439,716**
To (From) Fund Balance HV Facility	745,833	192,479	(1,273,193)	(1,309,309)	41,181	(174,319)
To (From) Fund Balance Hillview	(853,881)	(803,614)	(402,356)	(477,052)	(819,129)	(615,723)
To (From) Fund Balance The Oaks	(47,944)	(10,894)	22,726	62,668	(224,256)	(198,674)
To (From) Fund Balance The Evergreens	43,002	239	(76,763)	(477,381)	108,900	109,308
To (From) Fund Balance HVT	108,184	150,226	38,589	27,003	(29,816)	1,024
To (From) Fund Balance CH	23,224	(134,967)	96,821	95,333	(216,400)	(181,544)
To (From) Fund Balance Lakeview	-	-	-	(2,105)	-	-
To (From) Fund Balance Regent	74,034	135,226	38,772	58,272	(70,372)	7,144
To (From) Fund Balance Maplewood	70,362	18,338	(4,385)	(17,659)	(83,837)	(68,599)
To (From) Fund Balance Neshonoc	87,680	132,998	85,432	85,927	97,779	131,955
To (From) Fund Balance Ravenwood	(100,108)	(25,649)	(44,908)	(51,754)	(80,869)	(68,456)
To (From) Fund Balance Monarch	48,848	(16,311)	(68,170)	(63,879)	(109,267)	(101,706)
To (From) Fund Balance LV Facility	67,036	336,330	(164,676)	(147,176)	(302,626)	(280,126)
NET FUNDING REQUIREMENT	**-**	**-**	**-**	**-**	**-**	**-**

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**610 - HV Facility Fund**						
Department	**530 - Community Services**						
Division	**1000 - Administration**						
Revenues							
51185.01	Rent Other Rent	.00	.00	.00	3,000.00	12,000.00	12,000.00
	Revenues Totals	$0.00	$0.00	$0.00	$3,000.00	$12,000.00	$12,000.00
Operating Expenses							
60600.05	Maintenance & Repairs Fire Protection Maintenance	.00	.00	.00	500.00	600.00	600.00
60600.06	Maintenance & Repairs Heating & Cooling Maintenance	.00	.00	.00	700.00	1,000.00	1,000.00
60802.00	Electricity No Sub Account	.00	.00	.00	4,500.00	5,000.00	5,000.00
60805.00	Garbage Removal No Sub Account	.00	.00	.00	300.00	1,200.00	1,200.00
60806.00	Gas Natural/Propane	.00	.00	.00	2,600.00	3,000.00	3,000.00
60808.00	Water & Sewer No Sub Account	.00	.00	.00	1,500.00	2,500.00	2,500.00
61316.00	Property Insurance No Sub Account	.00	.00	.00	1,586.00	1,665.00	1,665.00
	Operating Expenses Totals	$0.00	$0.00	$0.00	$11,686.00	$14,965.00	$14,965.00
	Division **1000 - Administration** Totals	$0.00	$0.00	$0.00	($8,686.00)	($2,965.00)	($2,965.00)
	Department **530 - Community Services** Totals	$0.00	$0.00	$0.00	($8,686.00)	($2,965.00)	($2,965.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**610 - HV Facility Fund**						
Department	**775 - Capital Assets**						
Division	**1000 - Administration**						
Revenues							
43510.01	State Aid General Govt General Govt Grants	883,545.22	116,454.78	.00	.00	.00	.00
51510.00	Interest Revenue No Sub Account	105,635.85	233,118.17	50,000.00	.00	.00	.00
	Revenues Totals	$989,181.07	$349,572.95	$50,000.00	$0.00	$0.00	$0.00
Operating Expenses							
60746.00	Financial Charges & Late Fees No Sub Account	64,632.00	1,000.00	1,000.00	.00	.00	.00
60802.00	Electricity No Sub Account	12,307.47	498.70	.00	.00	.00	.00
60806.00	Gas Natural/Propane	3,669.15	550.66	.00	.00	.00	.00
61200.03	Rent Office Rent	.00	.00	(663,184.00)	(663,184.00)	(677,584.00)	(677,584.00)
62000.00	Depreciation Expense No Sub Account	.00	119,634.39	.00	.00	.00	.00
68100.00	Principal Payments No Sub Account	.00	.00	270,000.00	270,000.00	285,000.00	285,000.00
68300.00	Interest Expense No Sub Account	110,985.30	353,082.48	347,200.00	347,200.00	333,325.00	333,325.00
68400.00	Debt Premium No Sub Account	(6,745.46)	(21,681.84)	.00	(21,681.00)	.00	.00
68700.00	Financial Services Bonding No Sub Account	58,500.00	.00	.00	.00	.00	.00
71000.38	Internal Chargebacks External Audit Costs	.00	.00	.00	111.00	113.00	113.00
	Operating Expenses Totals	$243,348.46	$453,084.39	($44,984.00)	($67,554.00)	($59,146.00)	($59,146.00)
Transfers Out							
69999.20	Transfers Out Hillview Nursing Home	.00	131,407.12	.00	.00	.00	.00
69999.39	Transfers Out The Oaks	.00	37,901.63	.00	.00	.00	.00
	Transfers Out Totals	$0.00	$169,308.75	$0.00	$0.00	$0.00	$0.00
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	347,259.97	(484,606.70)	1,368,177.00	1,368,177.00	15,000.00	230,500.00
80140.01	Major Capital Improvements CBRF/DSU	1,185,865.58	(1,514,530.72)	.00	.00	.00	.00
80140.02	Major Capital Improvements SNF	674,134.60	(756,690.30)	.00	.00	.00	.00
80140.03	Major Capital Improvements State Only The Oaks	172,869.02	(187,997.68)	.00	.00	.00	.00
80140.04	Major Capital Improvements Housing	358,942.35	(439,301.72)	.00	.00	.00	.00
80140.05	Major Capital Improvements Day Center	398,100.57	(566,622.66)	.00	.00	.00	.00
80140.06	Major Capital Improvements Admin	264,472.55	(349,629.08)	.00	.00	.00	.00
	Capital Outlay Totals	$3,401,644.64	($4,299,378.86)	$1,368,177.00	$1,368,177.00	$15,000.00	$230,500.00
Other Financing Sources							
49200.01	Transfer In General Fund	8,274,180.91	465,300.00	.00	.00	.00	.00
49200.46	Transfer In ARPA	3,229,426.98	.00	.00	.00	.00	.00
	Other Financing Sources Totals	$11,503,607.89	$465,300.00	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**610 - HV Facility Fund**						
Department	**775 - Capital Assets**						
Division	**1000 - Administration**						
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	1,273,193.00	(58,868.00)	(41,181.00)	174,319.00
	Fund Balance Usage Totals	$0.00	$0.00	$1,273,193.00	($58,868.00)	($41,181.00)	$174,319.00
	Division **1000 - Administration** Totals	$8,847,795.86	$4,491,858.67	$0.00	($1,359,491.00)	$2,965.00	$2,965.00
	Department **775 - Capital Assets** Totals	$8,847,795.86	$4,491,858.67	$0.00	($1,359,491.00)	$2,965.00	$2,965.00
	Fund **610 - HV Facility Fund** Totals	$8,847,795.86	$4,491,858.67	$0.00	($1,368,177.00)	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**611 - Hillview Nursing Home**						
Department	**220 - Administration**						
Division	**1000 - Administration**						
Personnel Services							
60001.01	Earnings General Earnings	433,652.66	466,905.04	299,269.00	334,618.00	338,043.00	327,180.00
60005.01	Fringes FICA	25,669.78	19,516.69	19,405.00	20,746.00	20,958.00	20,364.00
60005.02	Fringes Medicare	6,004.07	6,302.36	4,538.00	4,852.00	4,902.00	4,663.00
60005.03	Fringes Retirement	22,300.39	28,205.94	20,410.00	24,092.00	21,675.00	22,383.00
60005.04	Fringes Health Insurance	91,278.12	105,625.32	79,082.00	92,415.00	92,215.00	93,332.00
60005.05	Fringes Dental Insurance	4,918.79	5,663.74	4,103.00	4,126.00	3,552.00	3,592.00
60005.06	Fringes Life Insurance	627.62	783.26	529.00	670.00	508.00	524.00
60005.14	Fringes GASB 68 ADJ	(341,715.00)	204,356.00	.00	.00	.00	.00
	Personnel Services Totals	$242,736.43	$837,358.35	$427,336.00	$481,519.00	$481,853.00	$472,038.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	3,454.83	2,434.64	3,300.00	2,500.00	2,500.00	2,000.00
60101.01	Operating Supplies Other Operating Supplies	9,520.19	9,926.50	10,150.00	10,150.00	10,200.00	10,200.00
60120.01	Minor Equipment & Tools Other Minor Equipment	405.00	2,819.88	1,110.00	1,110.00	1,500.00	1,500.00
60120.10	Minor Equipment & Tools Office Equipment	437.17	3,972.53	1,000.00	4,650.00	1,000.00	1,000.00
60200.01	General Professional Services Other General Prof Services	685.00	6,000.00	1,000.00	6,000.00	1,000.00	1,000.00
60210.03	Clerical & Administrative Services Outside Printing	176.11	282.54	300.00	300.00	300.00	300.00
60260.05	Medical Services Employee Medical Exams	1,435.00	468.00	1,000.00	500.00	500.00	500.00
60270.03	Legal & Law Enforcement Services Background Checks	955.55	740.00	800.00	.00	.00	.00
60600.13	Maintenance & Repairs Equipment Maintenance	15,120.65	9,648.14	10,500.00	10,600.00	10,600.00	10,600.00
60602.01	IT Maintenance Other IT Maintenance	6,474.76	9,213.30	6,000.00	13,000.00	14,000.00	14,000.00
60602.05	IT Maintenance Copier/Print Maintenance	4,499.07	.00	3,300.00	.00	.00	.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	3,146.91	.00	.00	.00	.00	.00
60705.00	Advertising and Promotions No Sub Account	524.63	386.46	450.00	500.00	500.00	500.00
60730.00	Dupl/Printing (internal) No Sub Account	75.00	2,643.73	.00	2,200.00	2,300.00	2,300.00
60740.00	Employee Training No Sub Account	1,361.70	1,705.00	13,000.00	13,000.00	13,500.00	13,500.00
60740.01	Employee Training Safety Training	.00	.00	500.00	500.00	500.00	500.00
60750.00	Fines & Penalties No Sub Account	666.10	.00	.00	.00	.00	.00
60760.00	Licenses & Permits No Sub Account	360.00	1,075.25	1,000.00	1,000.00	1,100.00	1,100.00
60761.00	Software Licenses No Sub Account	255.99	93.19	20,000.00	20,000.00	36,656.00	36,656.00
60772.00	Professional Dues No Sub Account	12,201.55	11,445.96	12,000.00	12,000.00	13,000.00	13,000.00
60780.00	Personnel Recruitment No Sub Account	.00	1,160.09	2,000.00	2,000.00	2,000.00	2,000.00
60785.02	Phone Telephone (External)	5,984.93	5,809.00	1,750.00	7,406.00	5,600.00	5,600.00
60785.04	Phone Cell Phone	5,794.10	1,560.51	6,100.00	1,600.00	1,800.00	1,800.00
60787.00	Postage No Sub Account	1,172.98	884.06	800.00	800.00	750.00	750.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**611 - Hillview Nursing Home**						
Department	**220 - Administration**						
Division	**1000 - Administration**						
Operating Expenses							
61100.01	Other Travel Expenses Other Travel Expenses	.00	111.10	.00	.00	.00	.00
61100.02	Other Travel Expenses Air Travel	.00	309.97	.00	.00	.00	.00
61100.04	Other Travel Expenses Train Travel	.00	8.30	.00	.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	651.11	1,335.21	600.00	600.00	600.00	600.00
61102.01	Meals Meal Expense-Employee	46.51	96.00	20.00	100.00	100.00	100.00
61103.01	Mileage Mileage Reimbursement-Employee	1,281.05	997.59	1,300.00	800.00	1,000.00	1,000.00
61200.03	Rent Office Rent	(61,992.00)	(61,992.00)	243,843.00	243,843.00	243,843.00	243,843.00
61310.00	Basic Liability No Sub Account	80,480.62	87,579.00	45,000.00	72,871.00	80,000.00	80,000.00
61316.00	Property Insurance No Sub Account	21,047.00	21,992.00	12,500.00	9,946.00	10,500.00	10,500.00
61317.00	Workers Comp No Sub Account	86,667.41	(25,654.84)	12,000.00	10,000.00	6,000.00	6,000.00
62000.00	Depreciation Expense No Sub Account	133,266.95	113,124.74	.00	.00	.00	.00
62001.02	Amortization Expense GASB 96 SBITA	29,995.61	30,343.51	.00	.00	.00	.00
66810.00	Provider Tax Assessment No Sub Account	122,400.00	99,450.00	53,040.00	78,200.00	53,040.00	53,040.00
68300.04	Interest Expense GASB 96 SBITA Interest	4,812.93	4,349.51	.00	.00	.00	.00
69010.02	ETR Salaries	(4,556.86)	(7,292.15)	.00	.00	.00	.00
69010.03	ETR Fringes	(1,077.80)	(2,277.58)	.00	.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	192,458.00	172,985.00	221,829.00	221,829.00	185,711.00	185,711.00
	Operating Expenses Totals	$680,187.75	$507,734.14	$686,192.00	$748,005.00	$700,100.00	$699,600.00
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	.00	.00	98,500.00	98,500.00	148,200.00	148,200.00
	Capital Outlay Totals	$0.00	$0.00	$98,500.00	$98,500.00	$148,200.00	$148,200.00
Other Financing Sources							
49200.48	Transfer In Hillview Facility	.00	131,407.12	.00	.00	.00	.00
	Other Financing Sources Totals	$0.00	$131,407.12	$0.00	$0.00	$0.00	$0.00
	Division **1000 - Administration** Totals	($922,924.18)	($1,213,685.37)	($1,212,028.00)	($1,328,024.00)	($1,330,153.00)	($1,319,838.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**611 - Hillview Nursing Home**						
Department	**220 - Administration**						
Division	**6310 - Revenues**						
Revenues							
51131.00	Guest Meal Revenue No Sub Account	721.00	262.00	200.00	175.00	150.00	150.00
51132.00	Employee Meal Revenue No Sub Account	1,098.25	1,022.50	800.00	2,000.00	2,000.00	2,000.00
51155.00	VA Revenue No Sub Account	296,739.76	700,898.44	200,000.00	825,000.00	742,000.00	949,365.00
51155.03	VA Revenue Physical Therapy	4,082.08	15,465.93	3,672.00	15,000.00	13,000.00	13,000.00
51155.04	VA Revenue Occupational Revenue	2,580.79	15,531.56	3,769.00	11,000.00	15,000.00	15,000.00
51155.05	VA Revenue Speech Therapy	247.00	5,504.30	.00	.00	1,200.00	1,200.00
51155.06	VA Revenue Pharmacy	9,661.99	.00	2,000.00	2,000.00	2,000.00	2,000.00
51160.04	Medical Assistance Level I Screening	4,680.00	2,550.00	1,800.00	1,800.00	1,500.00	1,500.00
51160.07	Medical Assistance Nurse Aid Test/Training	15,000.00	7,500.00	8,000.00	3,500.00	3,000.00	3,000.00
51160.08	Medical Assistance SNF	1,692,057.61	963,620.60	600,000.00	1,200,000.00	1,000,000.00	1,016,160.00
51160.09	Medical Assistance SSC	202,088.55	137,908.61	73,100.00	250,000.00	225,000.00	225,000.00
51160.11	Medical Assistance Transportation	14,776.70	3,385.10	3,600.00	2,200.00	2,000.00	2,000.00
51161.08	Hospice Medical Assistance SNF	116,983.97	94,877.79	82,000.00	82,000.00	78,000.00	78,000.00
51162.05	Family Care Room & Board	1,797,471.57	1,429,116.45	942,000.00	750,000.00	658,000.00	338,720.00
51162.09	Family Care Med Supplies	.00	1,071.66	.00	1,000.00	800.00	800.00
51162.11	Family Care Transportation	2,780.95	1,018.25	1,200.00	1,200.00	800.00	800.00
51170.02	Medicare Part A Room & Board	268,507.00	301,411.78	470,730.00	258,000.00	451,000.00	617,870.00
51170.03	Medicare Part A Physical Therapy	45,412.93	35,286.09	36,610.00	31,000.00	54,000.00	74,000.00
51170.04	Medicare Part A Occupational Therapy	43,102.95	36,486.56	37,440.00	22,000.00	40,000.00	55,000.00
51170.05	Medicare Part A Speech Therapy	8,761.98	3,139.16	1,400.00	1,400.00	1,200.00	1,500.00
51170.06	Medicare Part A Pharmacy	30,709.39	25,256.89	27,456.00	30,000.00	28,000.00	38,000.00
51170.07	Medicare Part A Lab	1,157.11	1,127.19	600.00	600.00	600.00	850.00
51170.08	Medicare Part A Radiology	1,503.02	2,232.19	450.00	450.00	4,500.00	4,500.00
51170.09	Medicare Part A Medical Supplies	.00	900.10	50.00	50.00	50.00	500.00
51170.10	Medicare Part A Oxygen	798.00	483.00	800.00	700.00	700.00	1,000.00
51170.12	Medicare Part A Equipment Rental	141.87	614.77	150.00	150.00	150.00	200.00
51170.23	Medicare Part B Physical Therapy	24,168.76	30,017.05	39,000.00	29,000.00	25,000.00	25,000.00
51170.24	Medicare Part B Occupational Therapy	11,938.21	20,026.84	5,000.00	12,000.00	12,000.00	12,000.00
51170.25	Medicare Part B Speech Therapy	6,200.06	3,408.44	2,000.00	2,000.00	2,000.00	2,000.00
51170.90	Medicare Part B Immunization/Vaccines	2,108.40	2,605.80	1,800.00	1,800.00	1,700.00	1,700.00
51171.02	Medicare Advantage Part A Room & Board	791,929.78	288,272.00	1,057,625.00	224,000.00	450,000.00	517,500.00
51171.03	Medicare Advantage Part A Physical Therapy	132,455.32	34,492.79	93,475.00	26,000.00	52,000.00	59,800.00
51171.04	Medicare Advantage Part A Occupational Therapy	121,319.85	35,314.31	91,900.00	21,000.00	42,000.00	4,830.00
51171.05	Medicare Advantage Part A Speech Therapy	12,592.32	4,965.17	21,500.00	3,000.00	1,500.00	1,700.00
51171.06	Medicare Advantage Part A Pharmacy	73,189.24	18,422.44	32,850.00	15,000.00	16,000.00	18,000.00
51171.07	Medicare Advantage Part A Lab	3,717.14	1,095.35	1,800.00	1,800.00	1,500.00	1,400.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**611 - Hillview Nursing Home**						
Department	**220 - Administration**						
Division	**6310 - Revenues**						
Revenues							
51171.08	Medicare Advantage Part A Radiology	4,183.18	1,359.10	1,200.00	1,200.00	1,200.00	1,350.00
51171.09	Medicare Advantage Part A Medical Supplies	658.56	252.16	50.00	50.00	50.00	100.00
51171.10	Medicare Advantage Part A Oxygen	1,407.00	203.00	800.00	600.00	600.00	690.00
51171.12	Medicare Advantage Part A Equipment Rental	1,560.57	.00	.00	.00	.00	.00
51171.23	Medicare Advantage Part B Physical Therapy	20,902.32	29,793.37	50,000.00	8,000.00	8,000.00	8,000.00
51171.24	Medicare Advantage Part B Occupational Therapy	13,239.77	15,400.78	40,000.00	10,000.00	10,000.00	10,000.00
51171.25	Medicare Advantage Part B Speech Therapy	2,790.08	4,832.16	400.00	400.00	400.00	400.00
51171.90	Medicare Advantage Part B Immunization Revenue	3,800.12	1,907.07	3,800.00	2,400.00	2,400.00	2,400.00
51180.01	Private Pay Bedhold	16,300.83	11,659.11	3,000.00	3,000.00	3,000.00	3,000.00
51180.03	Private Pay Bed Tax Revenue	29,342.25	26,167.05	9,700.00	15,000.00	6,300.00	6,300.00
51180.04	Private Pay ISN	70,400.00	134,338.00	.00	22,000.00	44,700.00	44,700.00
51180.05	Private Pay Private Room Charge	145,140.00	35,730.00	.00	.00	.00	.00
51180.06	Private Pay SNF	1,626,825.00	1,450,392.00	674,500.00	1,200,000.00	461,000.00	461,000.00
51180.11	Private Pay Transportation	163.20	157.50	200.00	200.00	200.00	200.00
51184.02	Insurance Room & Board	7,194.00	10,884.00	5,000.00	5,000.00	3,000.00	3,000.00
51184.03	Insurance Physical Therapy	900.68	1,394.02	500.00	500.00	500.00	500.00
51184.04	Insurance Occupational Therapy	1,163.27	1,414.47	500.00	500.00	500.00	500.00
51184.06	Insurance Pharmacy	133.02	295.84	.00	.00	.00	.00
51190.04	Other Public Charges Printing & Copying	21.79	.00	.00	.00	.00	.00
51190.05	Other Public Charges Vending/Commissary	911.32	932.72	600.00	600.00	600.00	600.00
51300.01	General State Revenue General State Revenue	.00	6,000.00	.00	6,000.00	.00	.00
51300.02	General State Revenue SP (formerly IGT)	(52,818.28)	64,253.44	.00	125,000.00	125,000.00	125,000.00
51500.01	Miscellaneous Revenue General Misc Revenue	1,988.88	1,420.14	300.00	2,000.00	1,500.00	1,500.00
51500.02	Miscellaneous Revenue Adj to Prior Period Misc Rev	2,040.45	588.77	.00	.00	.00	.00
51500.05	Miscellaneous Revenue Rebate Revenue	1,395.86	978.46	400.00	400.00	400.00	400.00
51510.00	Interest Revenue No Sub Account	620.18	50.75	.00	.00	.00	.00
51525.00	Gain on Sale of Assets No Sub Account	(1,609.42)	(38,505.16)	.00	.00	.00	.00
51530.02	Donations and Contributions Jeans Day Contributions	1,129.72	1,129.72	1,000.00	1,000.00	1,000.00	1,000.00
	Revenues Totals	$7,640,467.90	$5,988,319.58	$4,636,727.00	$5,230,675.00	$4,598,700.00	$4,756,685.00
Operating Expenses							
60710.00	Bad Debt Expense No Sub Account	54,272.61	55,791.18	3,000.00	3,000.00	10,000.00	10,000.00
66500.00	Jeans Day Expense No Sub Account	1,129.72	1,129.72	1,000.00	1,000.00	1,000.00	1,000.00
66600.01	Medicare Part A Contractual Difference	(83,374.62)	(120,148.09)	(62,000.00)	(65,000.00)	(65,000.00)	(65,000.00)
66600.02	Medicare Part B Contractual Difference	1,817.21	2,092.49	2,000.00	2,000.00	1,000.00	1,000.00
66600.10	Medicare Advantage A Contractual Diff	(140,280.43)	(115,564.83)	(150,000.00)	(62,000.00)	(62,000.00)	(62,000.00)
66600.30	Medicare VA Contractual Difference	5,732.76	36,501.79	6,500.00	28,000.00	28,000.00	28,000.00

2027 Administrator Recommended Budget

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **611 - Hillview Nursing Home**							
Department **220 - Administration**							
Division **6310 - Revenues**							
Operating Expenses							
66601.00	Other Contractual Diff No Sub Account	18,050.56	1,022.71	.00	(4,800.00)	(2,000.00)	(2,000.00)
66605.00	Insurance Contractual Difference No Sub Account	(2,116.89)	(381.94)	.00	.00	.00	.00
66620.01	Medicare Sequester Part A Sequester	14,751.58	1,940.66	2,000.00	1,000.00	1,000.00	1,000.00
66620.02	Medicare Sequester Part B Sequester	612.14	725.79	400.00	400.00	400.00	400.00
66620.10	Medicare Sequester Medicare Advantage A Sequester	17,218.57	9,189.01	10,000.00	7,000.00	7,000.00	7,000.00
66630.01	MPPR Payment Reduction	5,792.07	9,484.95	5,000.00	6,500.00	5,000.00	5,000.00
69000.04	Contra Expenses Food Prep Exp	(192,450.00)	(173,860.00)	(435,950.00)	(299,580.00)	(475,449.00)	(475,449.00)
	Operating Expenses Totals	($298,844.72)	($292,076.56)	($618,050.00)	($382,480.00)	($551,049.00)	($551,049.00)
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	402,356.00	477,052.00	819,129.00	615,723.00
	Fund Balance Usage Totals	$0.00	$0.00	$402,356.00	$477,052.00	$819,129.00	$615,723.00
	Division **6310 - Revenues** Totals	$7,939,312.62	$6,280,396.14	$5,657,133.00	$6,090,207.00	$5,968,878.00	$5,923,457.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**611 - Hillview Nursing Home**						
Department	**220 - Administration**						
Division	**6340 - Central Supply**						
Personnel Services							
60001.01	Earnings General Earnings	.00	.00	11,639.00	35,746.00	29,081.00	28,935.00
60005.01	Fringes FICA	.00	.00	722.00	2,216.00	1,803.00	1,801.00
60005.02	Fringes Medicare	.00	.00	169.00	518.00	422.00	412.00
60005.03	Fringes Retirement	.00	.00	838.00	2,574.00	2,104.00	2,093.00
60005.04	Fringes Health Insurance	.00	.00	2,108.00	6,302.00	6,704.00	6,703.00
60005.05	Fringes Dental Insurance	.00	.00	101.00	242.00	242.00	242.00
60005.06	Fringes Life Insurance	.00	.00	26.00	80.00	67.00	67.00
	Personnel Services Totals	$0.00	$0.00	$15,603.00	$47,678.00	$40,423.00	$40,253.00
Operating Expenses							
60120.10	Minor Equipment & Tools Office Equipment	.00	.00	.00	220.00	.00	.00
	Operating Expenses Totals	$0.00	$0.00	$0.00	$220.00	$0.00	$0.00
	Division **6340 - Central Supply** Totals	$0.00	$0.00	($15,603.00)	($47,898.00)	($40,423.00)	($40,253.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **611 - Hillview Nursing Home**							
Department **220 - Administration**							
Division **6370 - Fiscal Accounting**							
Personnel Services							
60001.01	Earnings General Earnings	180,514.98	109,230.34	105,912.00	95,987.00	115,211.00	114,635.00
60005.01	Fringes FICA	10,811.87	6,441.23	6,567.00	5,673.00	7,143.00	7,135.00
60005.02	Fringes Medicare	2,528.99	1,507.22	1,536.00	1,327.00	1,670.00	1,634.00
60005.03	Fringes Retirement	9,714.98	9,204.09	7,625.00	8,422.00	8,340.00	8,298.00
60005.04	Fringes Health Insurance	45,562.35	32,546.08	21,624.00	26,588.00	33,610.00	33,610.00
60005.05	Fringes Dental Insurance	2,402.07	1,698.04	1,084.00	1,309.00	1,272.00	1,272.00
60005.06	Fringes Life Insurance	303.52	283.63	215.00	255.00	239.00	240.00
	Personnel Services Totals	$251,838.76	$160,910.63	$144,563.00	$139,561.00	$167,485.00	$166,824.00
Operating Expenses							
60120.10	Minor Equipment & Tools Office Equipment	.00	1,408.68	.00	.00	.00	.00
60200.03	General Professional Services Auditing & Accounting Services	5,950.00	10,185.80	6,000.00	12,000.00	13,000.00	13,000.00
69010.02	ETR Salaries	1,489.10	(1,797.84)	.00	.00	.00	.00
69010.03	ETR Fringes	996.50	(647.62)	.00	.00	.00	.00
71000.38	Internal Chargebacks External Audit Costs	2,750.00	3,083.00	3,100.00	2,116.00	2,158.00	2,158.00
	Operating Expenses Totals	$11,185.60	$12,232.02	$9,100.00	$14,116.00	$15,158.00	$15,158.00
	Division **6370 - Fiscal Accounting** Totals	($263,024.36)	($173,142.65)	($153,663.00)	($153,677.00)	($182,643.00)	($181,982.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**611 - Hillview Nursing Home**						
Department	**220 - Administration**						
Division	**6400 - Medical Records**						
Personnel Services							
60001.01	Earnings General Earnings	156,569.07	95,719.46	56,044.00	56,183.00	63,053.00	62,738.00
60005.01	Fringes FICA	9,275.89	5,432.76	3,475.00	3,483.00	3,909.00	3,904.00
60005.02	Fringes Medicare	2,169.29	1,270.54	813.00	815.00	914.00	894.00
60005.03	Fringes Retirement	8,357.56	7,457.88	4,035.00	4,045.00	4,563.00	4,540.00
60005.04	Fringes Health Insurance	46,755.69	33,381.85	17,566.00	17,566.00	24,650.00	24,650.00
60005.05	Fringes Dental Insurance	2,463.45	1,742.90	899.00	899.00	952.00	952.00
60005.06	Fringes Life Insurance	274.53	251.08	120.00	120.00	134.00	134.00
	Personnel Services Totals	$225,865.48	$145,256.47	$82,952.00	$83,111.00	$98,175.00	$97,812.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	(1,526.92)	592.23	400.00	400.00	400.00	400.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	.00	383.50	.00	.00	.00	.00
60120.10	Minor Equipment & Tools Office Equipment	.00	1,605.24	.00	.00	.00	.00
60210.03	Clerical & Administrative Services Outside Printing	(255.70)	639.25	250.00	250.00	250.00	250.00
60602.01	IT Maintenance Other IT Maintenance	9,931.56	11,292.60	10,200.00	12,200.00	.00	.00
60602.05	IT Maintenance Copier/Print Maintenance	911.47	.00	800.00	800.00	200.00	200.00
60730.00	Dupl/Printing (internal) No Sub Account	383.50	920.66	383.00	400.00	400.00	400.00
60740.00	Employee Training No Sub Account	.00	.00	150.00	150.00	150.00	150.00
69010.02	ETR Salaries	.00	(84.48)	.00	.00	.00	.00
69010.03	ETR Fringes	.00	(12.33)	.00	.00	.00	.00
	Operating Expenses Totals	$9,443.91	$15,336.67	$12,183.00	$14,200.00	$1,400.00	$1,400.00
	Division **6400 - Medical Records** Totals	($235,309.39)	($160,593.14)	($95,135.00)	($97,311.00)	($99,575.00)	($99,212.00)
	Department **220 - Administration** Totals	$6,518,054.69	$4,732,974.98	$4,180,704.00	$4,463,297.00	$4,316,084.00	$4,282,172.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**611 - Hillview Nursing Home**						
Department	**740 - Nursing**						
Division	**6430 - Nursing Operations**						
Operating Expenses							
60005.09	Fringes Unemployment Compensation	.00	9,978.98	.00	.00	.00	.00
60100.01	Office Supplies Other Office Supplies	121.06	99.09	100.00	100.00	100.00	100.00
60101.03	Operating Supplies Bedding & Linens & Towels	(70.75)	1,403.14	300.00	300.00	300.00	300.00
60101.11	Operating Supplies Education Supplies	139.90	248.70	200.00	200.00	200.00	200.00
60101.26	Operating Supplies Paper & Paper Products	104.86	175.80	250.00	250.00	250.00	250.00
60102.01	Medical Supplies Other Medical Supplies	31,088.84	25,788.54	13,000.00	21,500.00	15,000.00	15,000.00
60102.04	Medical Supplies Incontinent Disposables	42,835.06	29,256.72	18,000.00	28,000.00	22,000.00	22,000.00
60102.05	Medical Supplies Infection Control Supplies	16,286.69	9,522.40	6,000.00	12,000.00	10,000.00	10,000.00
60102.06	Medical Supplies MA billable Equip & Supply	.00	3,656.58	.00	.00	.00	.00
60102.10	Medical Supplies Oxygen	1,660.05	1,690.17	600.00	1,000.00	1,000.00	1,000.00
60102.11	Medical Supplies Special Medical Supplies	419.88	91.69	250.00	250.00	250.00	250.00
60102.12	Medical Supplies Wound Care	6,149.99	6,200.43	3,500.00	6,000.00	4,500.00	4,500.00
60120.01	Minor Equipment & Tools Other Minor Equipment	2,148.30	7,012.52	2,000.00	2,000.00	2,000.00	2,000.00
60120.10	Minor Equipment & Tools Office Equipment	1,495.06	6,775.57	2,200.00	8,000.00	2,000.00	2,000.00
60200.01	General Professional Services Other General Prof Services	8,216.80	.00	.00	.00	.00	.00
60200.21	General Professional Services Outside Contracted Services CNA	181,671.17	177,687.01	.00	135,000.00	75,000.00	75,000.00
60200.22	General Professional Services Outside Contracted Services RN	.00	13,526.75	.00	.00	.00	.00
60200.24	General Professional Services VA Other Services	24,295.00	72,291.03	15,000.00	70,000.00	50,000.00	50,000.00
60210.03	Clerical & Administrative Services Outside Printing	.00	278.69	.00	.00	.00	.00
60600.07	Maintenance & Repairs Medical Equip Maintenance	(1,097.75)	1,391.15	2,000.00	2,000.00	2,000.00	2,000.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(82.00)	.00	.00	.00	.00
60730.00	Dupl/Printing (internal) No Sub Account	.00	265.48	.00	300.00	320.00	320.00
60740.00	Employee Training No Sub Account	285.00	186.00	500.00	500.00	400.00	400.00
60740.02	Employee Training Nurse Aid Test/Training	7,187.93	5,072.25	5,000.00	3,000.00	3,000.00	3,000.00
60772.00	Professional Dues No Sub Account	248.00	125.00	700.00	250.00	250.00	250.00
60780.00	Personnel Recruitment No Sub Account	5,500.00	.00	1,500.00	1,000.00	1,000.00	1,000.00
60785.04	Phone Cell Phone	.00	2,445.38	200.00	2,500.00	2,600.00	2,600.00
61101.01	Hotel Hotel Expense-Employee	.00	.00	400.00	400.00	400.00	400.00
61102.01	Meals Meal Expense-Employee	.00	.00	40.00	40.00	40.00	40.00
61103.01	Mileage Mileage Reimbursement-Employee	237.16	319.81	300.00	300.00	300.00	300.00
66000.00	Other Miscellaneous Expenses No Sub Account	725.92	.00	.00	.00	.00	.00
	Operating Expenses Totals	$329,648.17	$375,406.88	$72,040.00	$294,890.00	$192,910.00	$192,910.00
Division	**6430 - Nursing Operations** Totals	($329,648.17)	($375,406.88)	($72,040.00)	($294,890.00)	($192,910.00)	($192,910.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **611 - Hillview Nursing Home**							
Department **740 - Nursing**							
Division **6432 - CNA**							
Personnel Services							
60001.01	Earnings General Earnings	1,335,438.33	839,299.51	684,697.00	632,894.00	522,960.00	520,345.00
60005.01	Fringes FICA	81,371.67	51,079.12	42,451.00	39,239.00	32,423.00	32,385.00
60005.02	Fringes Medicare	19,124.34	11,945.91	9,928.00	91,766.00	7,583.00	7,421.00
60005.03	Fringes Retirement	69,765.06	49,172.67	46,137.00	45,568.00	26,378.00	26,188.00
60005.04	Fringes Health Insurance	144,741.52	166,794.40	153,910.00	112,312.00	72,081.00	72,081.00
60005.05	Fringes Dental Insurance	11,168.56	7,830.06	9,014.00	6,275.00	3,325.00	3,325.00
60005.06	Fringes Life Insurance	1,165.19	844.46	515.00	688.00	317.00	317.00
	Personnel Services Totals	$1,662,774.67	$1,126,966.13	$946,652.00	$928,742.00	$665,067.00	$662,062.00
Operating Expenses							
69010.02	ETR Salaries	(85,895.75)	(3,414.96)	.00	.00	.00	.00
69010.03	ETR Fringes	(17,701.01)	(498.58)	.00	.00	.00	.00
	Operating Expenses Totals	($103,596.76)	($3,913.54)	$0.00	$0.00	$0.00	$0.00
	Division **6432 - CNA** Totals	($1,559,177.91)	($1,123,052.59)	($946,652.00)	($928,742.00)	($665,067.00)	($662,062.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **611 - Hillview Nursing Home**							
Department **740 - Nursing**							
Division **6435 - SSA**							
Personnel Services							
60001.01	Earnings General Earnings	25,734.89	17,393.42	20,629.00	20,269.00	8,104.00	8,063.00
60005.01	Fringes FICA	1,535.63	1,075.89	1,279.00	1,279.00	502.00	502.00
60005.02	Fringes Medicare	760.18	251.65	299.00	299.00	118.00	115.00
60005.03	Fringes Retirement	125.86	.00	.00	.00	.00	.00
60005.06	Fringes Life Insurance	5.11	.00	.00	.00	.00	.00
	Personnel Services Totals	$28,161.67	$18,720.96	$22,207.00	$21,847.00	$8,724.00	$8,680.00
	Division **6435 - SSA** Totals	($28,161.67)	($18,720.96)	($22,207.00)	($21,847.00)	($8,724.00)	($8,680.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **611 - Hillview Nursing Home**							
Department **740 - Nursing**							
Division **6436 - LPN**							
Personnel Services							
60001.01	Earnings General Earnings	121,338.76	42,087.52	.00	19,242.00	26,725.00	26,590.00
60005.01	Fringes FICA	7,799.69	2,764.63	.00	1,196.00	1,657.00	1,654.00
60005.02	Fringes Medicare	1,824.18	646.63	.00	279.00	388.00	379.00
60005.03	Fringes Retirement	8,295.78	2,897.43	.00	678.00	1,924.00	.00
60005.04	Fringes Health Insurance	8,015.93	2,969.74	.00	.00	.00	.00
60005.05	Fringes Dental Insurance	394.22	143.62	.00	.00	.00	.00
60005.06	Fringes Life Insurance	132.73	46.51	.00	.00	.00	.00
	Personnel Services Totals	$147,801.29	$51,556.08	$0.00	$21,395.00	$30,694.00	$28,623.00
Operating Expenses							
69010.02	ETR Salaries	(35,081.61)	.00	.00	.00	.00	.00
69010.03	ETR Fringes	(6,033.26)	.00	.00	.00	.00	.00
	Operating Expenses Totals	($41,114.87)	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **6436 - LPN** Totals	($106,686.42)	($51,556.08)	$0.00	($21,395.00)	($30,694.00)	($28,623.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **611 - Hillview Nursing Home**							
Department **740 - Nursing**							
Division **6438 - RN**							
Personnel Services							
60001.01	Earnings General Earnings	1,595,023.58	1,211,507.88	905,838.00	902,048.00	1,072,030.00	1,049,014.00
60005.01	Fringes FICA	96,988.78	73,130.05	56,161.00	55,927.00	66,466.00	65,293.00
60005.02	Fringes Medicare	22,683.01	17,103.12	13,134.00	13,080.00	15,544.00	14,956.00
60005.03	Fringes Retirement	96,794.50	82,798.05	57,880.00	57,880.00	73,373.00	73,350.00
60005.04	Fringes Health Insurance	239,322.22	203,939.71	138,920.00	195,654.00	250,279.00	250,279.00
60005.05	Fringes Dental Insurance	12,518.90	10,674.32	7,028.00	9,232.00	8,984.00	8,984.00
60005.06	Fringes Life Insurance	2,253.83	1,944.13	1,209.00	1,748.00	1,606.00	1,606.00
	Personnel Services Totals	$2,065,584.82	$1,601,097.26	$1,180,170.00	$1,235,569.00	$1,488,282.00	$1,463,482.00
Operating Expenses							
69010.02	ETR Salaries	(84,269.54)	(1,758.06)	.00	.00	.00	.00
69010.03	ETR Fringes	(30,671.01)	(256.66)	.00	.00	.00	.00
	Operating Expenses Totals	($114,940.55)	($2,014.72)	$0.00	$0.00	$0.00	$0.00
	Division **6438 - RN** Totals	($1,950,644.27)	($1,599,082.54)	($1,180,170.00)	($1,235,569.00)	($1,488,282.00)	($1,463,482.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **611 - Hillview Nursing Home**							
Department **740 - Nursing**							
Division **6440 - Nurse Tech**							
Personnel Services							
60001.01	Earnings General Earnings	34,598.37	16,411.88	28,517.00	8,416.00	38,775.00	38,580.00
60005.01	Fringes FICA	2,145.14	1,020.93	1,768.00	522.00	2,404.00	2,401.00
60005.02	Fringes Medicare	501.70	238.77	413.00	120.00	562.00	550.00
	Personnel Services Totals	$37,245.21	$17,671.58	$30,698.00	$9,058.00	$41,741.00	$41,531.00
Operating Expenses							
69010.02	ETR Salaries	(3,762.43)	.00	.00	.00	.00	.00
69010.03	ETR Fringes	(307.47)	.00	.00	.00	.00	.00
	Operating Expenses Totals	($4,069.90)	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **6440 - Nurse Tech** Totals	($33,175.31)	($17,671.58)	($30,698.00)	($9,058.00)	($41,741.00)	($41,531.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **611 - Hillview Nursing Home**							
Department **740 - Nursing**							
Division **6442 - Staff Development**							
Personnel Services							
60001.01	Earnings General Earnings	34,816.71	20,642.00	15,369.00	15,369.00	29,909.00	29,759.00
60005.01	Fringes FICA	1,928.92	1,207.27	953.00	953.00	1,854.00	1,852.00
60005.02	Fringes Medicare	451.45	282.78	223.00	223.00	434.00	424.00
60005.03	Fringes Retirement	2,297.06	1,340.41	1,106.00	1,106.00	2,153.00	2,153.00
60005.04	Fringes Health Insurance	9,229.52	5,384.69	4,133.00	4,133.00	9,860.00	9,860.00
60005.05	Fringes Dental Insurance	486.60	284.04	212.00	212.00	381.00	381.00
60005.06	Fringes Life Insurance	73.02	45.34	33.00	33.00	59.00	59.00
	Personnel Services Totals	$49,283.28	$29,186.53	$22,029.00	$22,029.00	$44,650.00	$44,488.00
Operating Expenses							
69010.02	ETR Salaries	(766.92)	(1,867.32)	.00	.00	.00	.00
69010.03	ETR Fringes	(319.43)	(824.38)	.00	.00	.00	.00
	Operating Expenses Totals	($1,086.35)	($2,691.70)	$0.00	$0.00	$0.00	$0.00
	Division **6442 - Staff Development** Totals	($48,196.93)	($26,494.83)	($22,029.00)	($22,029.00)	($44,650.00)	($44,488.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**611 - Hillview Nursing Home**						
Department	**740 - Nursing**						
Division	**6450 - Third Party**						
Operating Expenses							
60260.11	Medical Services Physical Therapy	700.30	672.60	.00	.00	.00	.00
60260.12	Medical Services Occupational Therapy	895.51	596.60	.00	.00	.00	.00
	Operating Expenses Totals	$1,595.81	$1,269.20	$0.00	$0.00	$0.00	$0.00
	Division **6450 - Third Party** Totals	($1,595.81)	($1,269.20)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**611 - Hillview Nursing Home**						
Department	**740 - Nursing**						
Division	**6460 - Medicare Part A**						
Operating Expenses							
60101.20	Operating Supplies Lab Supplies	1,468.66	1,623.88	1,100.00	800.00	800.00	800.00
60102.07	Medical Supplies Medicare Drugs	27,608.93	24,509.94	15,000.00	30,000.00	25,000.00	25,000.00
60102.11	Medical Supplies Special Medical Supplies	.00	2,107.56	.00	.00	.00	.00
60260.01	Medical Services Other Medical Services	157.03	114.40	100.00	500.00	350.00	350.00
60260.11	Medical Services Physical Therapy	20,695.29	29,410.30	15,000.00	21,000.00	17,000.00	17,000.00
60260.12	Medical Services Occupational Therapy	18,571.17	27,380.68	14,000.00	21,000.00	15,000.00	15,000.00
60260.13	Medical Services Speech Therapy	3,751.62	10,470.49	5,000.00	5,000.00	4,500.00	4,500.00
60300.24	Client Care Services X ray Services	1,912.29	2,491.20	950.00	950.00	950.00	950.00
61201.01	Lease Other Lease Payments	141.87	614.77	.00	.00	.00	.00
	Operating Expenses Totals	$74,306.86	$98,723.22	$51,150.00	$79,250.00	$63,600.00	$63,600.00
	Division **6460 - Medicare Part A** Totals	($74,306.86)	($98,723.22)	($51,150.00)	($79,250.00)	($63,600.00)	($63,600.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**611 - Hillview Nursing Home**						
Department	**740 - Nursing**						
Division	**6490 - Medicare Part B**						
Operating Expenses							
60260.11	Medical Services Physical Therapy	16,000.09	18,913.11	40,000.00	20,500.00	16,000.00	16,000.00
60260.12	Medical Services Occupational Therapy	7,422.57	11,448.10	6,500.00	6,500.00	6,500.00	6,500.00
60260.13	Medical Services Speech Therapy	4,530.21	2,496.73	3,000.00	2,700.00	2,400.00	2,400.00
	Operating Expenses Totals	$27,952.87	$32,857.94	$49,500.00	$29,700.00	$24,900.00	$24,900.00
	Division **6490 - Medicare Part B** Totals	($27,952.87)	($32,857.94)	($49,500.00)	($29,700.00)	($24,900.00)	($24,900.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **611 - Hillview Nursing Home**							
Department **740 - Nursing**							
Division **6520 - Medicare Part C**							
Operating Expenses							
60101.20	Operating Supplies Lab Supplies	4,182.73	1,320.86	2,500.00	1,500.00	1,500.00	1,500.00
60102.07	Medical Supplies Medicare Drugs	70,332.29	16,597.52	18,000.00	18,000.00	17,000.00	17,000.00
60102.11	Medical Supplies Special Medical Supplies	563.76	252.16	350.00	350.00	350.00	350.00
60260.01	Medical Services Other Medical Services	522.68	.00	200.00	200.00	200.00	200.00
60260.11	Medical Services Physical Therapy	72,684.00	50,998.15	65,320.00	50,000.00	40,000.00	40,000.00
60260.12	Medical Services Occupational Therapy	61,209.86	38,561.80	45,000.00	35,000.00	30,000.00	30,000.00
60260.13	Medical Services Speech Therapy	9,446.03	12,713.82	8,000.00	6,000.00	5,500.00	5,500.00
60300.24	Client Care Services X ray Services	4,466.93	1,408.23	2,000.00	2,000.00	2,000.00	2,000.00
61201.01	Lease Other Lease Payments	1,560.57	.00	800.00	.00	.00	.00
	Operating Expenses Totals	$224,968.85	$121,852.54	$142,170.00	$113,050.00	$96,550.00	$96,550.00
	Division **6520 - Medicare Part C** Totals	($224,968.85)	($121,852.54)	($142,170.00)	($113,050.00)	($96,550.00)	($96,550.00)
	Department **740 - Nursing** Totals	($4,384,515.07)	($3,466,688.36)	($2,516,616.00)	($2,755,530.00)	($2,657,118.00)	($2,626,826.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **611 - Hillview Nursing Home**							
Department **745 - Medical Services**							
Division **6550 - Physician**							
Operating Expenses							
60200.01	General Professional Services Other General Prof Services	4,800.00	17,398.66	15,600.00	16,250.00	.00	.00
	Operating Expenses Totals	$4,800.00	$17,398.66	$15,600.00	$16,250.00	$0.00	$0.00
	Division **6550 - Physician** Totals	($4,800.00)	($17,398.66)	($15,600.00)	($16,250.00)	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**611 - Hillview Nursing Home**						
Department	**745 - Medical Services**						
Division	**6580 - Pharmacy**						
Operating Expenses							
60102.08	Medical Supplies Medications	3,443.93	2,896.40	3,000.00	3,500.00	3,000.00	3,000.00
60102.09	Medical Supplies OTC Drugs	14,419.94	8,806.91	8,000.00	8,000.00	7,000.00	7,000.00
60260.08	Medical Services Pharmacist	2,496.00	1,852.00	1,100.00	1,584.00	1,500.00	1,500.00
60260.09	Medical Services Vaccinations	4,984.13	2,639.60	3,600.00	3,600.00	3,600.00	3,600.00
66510.00	Lost/Damaged Items No Sub Account	329.53	523.21	175.00	175.00	150.00	150.00
	Operating Expenses Totals	$25,673.53	$16,718.12	$15,875.00	$16,859.00	$15,250.00	$15,250.00
	Division **6580 - Pharmacy** Totals	($25,673.53)	($16,718.12)	($15,875.00)	($16,859.00)	($15,250.00)	($15,250.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**611 - Hillview Nursing Home**						
Department	**745 - Medical Services**						
Division	**6670 - Physical Therapy**						
Operating Expenses							
66000.00	Other Miscellaneous Expenses No Sub Account	900.00	.00	.00	400.00	300.00	300.00
	Operating Expenses Totals	$900.00	$0.00	$0.00	$400.00	$300.00	$300.00
	Division **6670 - Physical Therapy** Totals	($900.00)	$0.00	$0.00	($400.00)	($300.00)	($300.00)
	Department **745 - Medical Services** Totals	($31,373.53)	($34,116.78)	($31,475.00)	($33,509.00)	($15,550.00)	($15,550.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**611 - Hillview Nursing Home**						
Department	**750 - Environmental Services**						
Division	**6700 - Maintenance**						
Personnel Services							
60001.01	Earnings General Earnings	236,874.47	194,620.41	77,649.00	77,649.00	80,230.00	80,435.00
60005.01	Fringes FICA	14,460.56	11,808.52	4,814.00	4,814.00	4,974.00	5,006.00
60005.02	Fringes Medicare	3,382.02	2,761.78	1,126.00	1,126.00	1,163.00	1,147.00
60005.03	Fringes Retirement	14,783.65	13,249.47	5,397.00	5,397.00	5,805.00	5,823.00
60005.04	Fringes Health Insurance	31,658.00	29,968.55	11,258.00	11,258.00	10,056.00	10,056.00
60005.05	Fringes Dental Insurance	1,627.86	1,523.97	559.00	559.00	559.00	559.00
60005.06	Fringes Life Insurance	427.92	311.29	120.00	120.00	120.00	120.00
	Personnel Services Totals	$303,214.48	$254,243.99	$100,923.00	$100,923.00	$102,907.00	$103,146.00
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	9,641.59	5,678.19	2,000.00	4,500.00	2,500.00	2,500.00
60101.05	Operating Supplies Building Supplies	4,680.28	9,561.28	4,500.00	9,500.00	4,500.00	4,500.00
60101.13	Operating Supplies Gasoline	2,249.99	1,957.53	2,300.00	2,300.00	2,300.00	2,300.00
60101.21	Operating Supplies Landscaping Supplies	.00	.00	500.00	.00	.00	.00
60120.01	Minor Equipment & Tools Other Minor Equipment	5,950.35	2,147.55	2,000.00	2,000.00	2,000.00	2,000.00
60120.10	Minor Equipment & Tools Office Equipment	891.73	1,605.24	.00	216.00	.00	.00
60120.12	Minor Equipment & Tools Small Tools	1,282.68	1,217.34	500.00	500.00	800.00	800.00
60200.01	General Professional Services Other General Prof Services	3,380.04	4,469.72	2,500.00	2,615.00	2,615.00	2,615.00
60600.04	Maintenance & Repairs Elevator Maintenance	2,815.11	3,533.54	3,000.00	3,000.00	3,000.00	3,000.00
60600.05	Maintenance & Repairs Fire Protection Maintenance	15,568.46	14,221.31	8,500.00	8,500.00	8,500.00	8,500.00
60600.06	Maintenance & Repairs Heating & Cooling Maintenance	346.74	4,691.96	2,000.00	2,800.00	2,500.00	2,500.00
60600.12	Maintenance & Repairs Vehicle Repairs & Maintenance	.00	423.28	2,000.00	2,000.00	2,000.00	2,000.00
60600.13	Maintenance & Repairs Equipment Maintenance	4,788.30	2,134.81	2,000.00	4,000.00	2,500.00	2,500.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	(1,140.71)	(.80)	.00	.00	.00	.00
60755.00	Internet/Data Communications No Sub Account	.00	2,690.56	3,050.00	2,200.00	2,400.00	2,400.00
60785.04	Phone Cell Phone	.00	23.65	.00	.00	.00	.00
60787.00	Postage No Sub Account	.00	15.88	.00	.00	.00	.00
60801.00	Cable TV No Sub Account	21,314.51	.00	.00	.00	.00	.00
60802.00	Electricity No Sub Account	81,327.70	59,660.80	52,400.00	40,000.00	40,000.00	40,000.00
60803.00	Fuel Oil No Sub Account	.00	.00	.00	3,700.00	3,500.00	3,500.00
60805.00	Garbage Removal No Sub Account	8,851.47	9,411.74	5,100.00	7,000.00	6,000.00	6,000.00
60806.00	Gas Natural/Propane	26,339.41	22,724.40	16,800.00	18,000.00	19,000.00	19,000.00
60808.00	Water & Sewer No Sub Account	18,118.67	24,374.82	10,200.00	10,200.00	12,000.00	12,000.00
69010.02	ETR Salaries	(33,125.42)	(182.76)	.00	.00	.00	.00
69010.03	ETR Fringes	(8,822.47)	(26.69)	.00	.00	.00	.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**611 - Hillview Nursing Home**						
Department	**750 - Environmental Services**						
Division	**6700 - Maintenance**						
Operating Expenses							
71000.18	Internal Chargebacks Maintenance Internal	526.41	.00	2,000.00	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	$164,984.84	$170,333.35	$121,350.00	$125,031.00	$118,115.00	$118,115.00
	Division **6700 - Maintenance** Totals	($468,199.32)	($424,577.34)	($222,273.00)	($225,954.00)	($221,022.00)	($221,261.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**611 - Hillview Nursing Home**						
Department	**750 - Environmental Services**						
Division	**6730 - Housekeeping**						
Personnel Services							
60001.01	Earnings General Earnings	365,309.79	83,341.19	45,739.00	47,266.00	27,199.00	27,063.00
60005.01	Fringes FICA	22,333.75	4,855.25	2,836.00	2,931.00	1,686.00	1,686.00
60005.02	Fringes Medicare	5,223.46	1,135.79	663.00	685.00	395.00	387.00
60005.03	Fringes Retirement	18,616.19	10,727.64	3,293.00	3,403.00	1,968.00	1,958.00
60005.04	Fringes Health Insurance	83,152.07	51,635.10	20,666.00	20,666.00	2,793.00	2,793.00
60005.05	Fringes Dental Insurance	4,919.46	2,558.01	1,058.00	1,058.00	101.00	101.00
60005.06	Fringes Life Insurance	576.43	316.45	97.00	97.00	57.00	57.00
	Personnel Services Totals	$500,131.15	$154,569.43	$74,352.00	$76,106.00	$34,199.00	$34,045.00
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	.00	.00	100.00	100.00	100.00	100.00
60101.05	Operating Supplies Building Supplies	840.84	844.32	800.00	800.00	800.00	800.00
60101.08	Operating Supplies Cleaning Supplies	2,658.61	8,113.71	1,800.00	6,200.00	5,000.00	5,000.00
60101.26	Operating Supplies Paper & Paper Products	20,936.46	19,343.48	14,000.00	14,000.00	14,000.00	14,000.00
60120.01	Minor Equipment & Tools Other Minor Equipment	66.98	14.99	1,000.00	.00	1,590.00	1,590.00
60400.08	Contracted Services Extermination	2,124.76	2,209.80	2,000.00	1,800.00	1,800.00	1,800.00
60600.13	Maintenance & Repairs Equipment Maintenance	.00	.00	150.00	150.00	150.00	150.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	120.76	.00	.00	.00	.00
69010.02	ETR Salaries	(20,638.77)	(1,463.29)	.00	.00	.00	.00
69010.03	ETR Fringes	(11,352.63)	(213.65)	.00	.00	.00	.00
	Operating Expenses Totals	($5,363.75)	$28,970.12	$19,850.00	$23,050.00	$23,440.00	$23,440.00
	Division **6730 - Housekeeping** Totals	($494,767.40)	($183,539.55)	($94,202.00)	($99,156.00)	($57,639.00)	($57,485.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**611 - Hillview Nursing Home**						
Department	**750 - Environmental Services**						
Division	**6760 - Laundry**						
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	794.60	1,488.67	550.00	550.00	550.00	550.00
60101.03	Operating Supplies Bedding & Linens & Towels	59.64	2,872.17	150.00	150.00	200.00	200.00
60101.08	Operating Supplies Cleaning Supplies	5,009.06	2,888.11	4,000.00	6,000.00	6,000.00	6,000.00
60300.18	Client Care Services Laundering Services	53,659.00	43,472.59	40,000.00	40,000.00	.00	.00
60400.13	Contracted Services Laundering Services	.00	.00	.00	40,000.00	24,000.00	24,000.00
60600.13	Maintenance & Repairs Equipment Maintenance	94.56	.00	1,000.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	$59,616.86	$50,721.54	$45,700.00	$87,700.00	$31,750.00	$31,750.00
	Division **6760 - Laundry** Totals	($59,616.86)	($50,721.54)	($45,700.00)	($87,700.00)	($31,750.00)	($31,750.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **611 - Hillview Nursing Home**							
Department **750 - Environmental Services**							
Division **6790 - Transportation**							
Personnel Services							
60001.01	Earnings General Earnings	.00	.00	18,622.00	.00	.00	.00
60005.01	Fringes FICA	.00	.00	1,155.00	.00	.00	.00
60005.02	Fringes Medicare	.00	.00	270.00	.00	.00	.00
60005.03	Fringes Retirement	.00	.00	1,340.00	.00	.00	.00
60005.04	Fringes Health Insurance	.00	.00	3,372.00	.00	.00	.00
60005.05	Fringes Dental Insurance	.00	.00	161.00	.00	.00	.00
60005.06	Fringes Life Insurance	.00	.00	42.00	.00	.00	.00
	Personnel Services Totals	$0.00	$0.00	$24,962.00	$0.00	$0.00	$0.00
Operating Expenses							
60510.00	Transportation Services No Sub Account	2,711.75	983.09	1,500.00	1,500.00	1,500.00	1,500.00
60600.12	Maintenance & Repairs Vehicle Repairs & Maintenance	276.75	.00	1,000.00	1,000.00	2,500.00	2,500.00
60785.04	Phone Cell Phone	.00	311.99	.00	360.00	380.00	380.00
	Operating Expenses Totals	$2,988.50	$1,295.08	$2,500.00	$2,860.00	$4,380.00	$4,380.00
	Division **6790 - Transportation** Totals	($2,988.50)	($1,295.08)	($27,462.00)	($2,860.00)	($4,380.00)	($4,380.00)
	Department **750 - Environmental Services** Totals	($1,025,572.08)	($660,133.51)	($389,637.00)	($415,670.00)	($314,791.00)	($314,876.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **611 - Hillview Nursing Home**							
Department **755 - Support Services**							
Division **6820 - Social Service**							
Personnel Services							
60001.01	Earnings General Earnings	176,214.17	97,078.19	78,058.00	78,058.00	84,450.00	84,028.00
60005.01	Fringes FICA	10,461.84	5,568.76	4,840.00	4,840.00	5,236.00	5,230.00
60005.02	Fringes Medicare	2,446.74	1,302.36	1,132.00	1,132.00	1,225.00	1,198.00
60005.03	Fringes Retirement	10,244.09	6,981.80	5,620.00	5,620.00	6,111.00	6,080.00
60005.04	Fringes Health Insurance	40,128.00	27,588.00	20,666.00	20,666.00	28,758.00	28,758.00
60005.05	Fringes Dental Insurance	2,115.36	1,454.31	1,058.00	1,058.00	1,111.00	1,111.00
60005.06	Fringes Life Insurance	322.92	223.14	165.00	165.00	173.00	173.00
	Personnel Services Totals	$241,933.12	$140,196.56	$111,539.00	$111,539.00	$127,064.00	$126,578.00
Operating Expenses							
60120.10	Minor Equipment & Tools Office Equipment	.00	1,408.68	.00	.00	.00	.00
60730.00	Dupl/Printing (internal) No Sub Account	.00	336.30	.00	350.00	360.00	360.00
60740.00	Employee Training No Sub Account	158.47	112.82	175.00	175.00	175.00	175.00
60785.04	Phone Cell Phone	.00	389.69	.00	380.00	390.00	390.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	75.00	75.00	75.00	75.00
	Operating Expenses Totals	$158.47	$2,247.49	$250.00	$980.00	$1,000.00	$1,000.00
	Division **6820 - Social Service** Totals	($242,091.59)	($142,444.05)	($111,789.00)	($112,519.00)	($128,064.00)	($127,578.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **611 - Hillview Nursing Home**							
Department **755 - Support Services**							
Division **6850 - Activities**							
Personnel Services							
60001.01	Earnings General Earnings	85,235.03	49,941.25	51,981.00	54,110.00	54,361.00	54,088.00
60005.01	Fringes FICA	5,133.81	3,024.76	3,223.00	3,355.00	3,370.00	3,366.00
60005.02	Fringes Medicare	1,200.58	707.33	754.00	785.00	788.00	771.00
60005.03	Fringes Retirement	4,970.41	3,814.34	3,613.00	3,896.00	3,934.00	3,913.00
60005.04	Fringes Health Insurance	13,126.81	9,389.85	8,430.00	8,760.00	11,173.00	11,173.00
60005.05	Fringes Dental Insurance	654.33	483.40	402.00	402.00	403.00	403.00
60005.06	Fringes Life Insurance	171.07	126.55	115.00	120.00	120.00	120.00
	Personnel Services Totals	$110,492.04	$67,487.48	$68,518.00	$71,428.00	$74,149.00	$73,834.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	36.42	.00	25.00	25.00	40.00	40.00
60101.01	Operating Supplies Other Operating Supplies	49.44	.00	50.00	50.00	50.00	50.00
60101.10	Operating Supplies Craft & Activity Supplies	123.34	222.02	175.00	175.00	175.00	175.00
60101.12	Operating Supplies Food	382.48	279.29	250.00	300.00	275.00	275.00
60200.01	General Professional Services Other General Prof Services	1,655.00	1,040.00	1,800.00	1,800.00	1,500.00	1,500.00
60210.03	Clerical & Administrative Services Outside Printing	25.99	.00	.00	.00	.00	.00
60730.00	Dupl/Printing (internal) No Sub Account	.00	43.12	.00	80.00	80.00	80.00
60740.00	Employee Training No Sub Account	.00	100.00	100.00	105.00	150.00	150.00
60772.00	Professional Dues No Sub Account	20.00	20.00	20.00	20.00	20.00	20.00
60785.04	Phone Cell Phone	.00	410.88	.00	412.00	425.00	425.00
61102.01	Meals Meal Expense-Employee	30.00	.00	.00	30.00	30.00	30.00
61102.02	Meals Meal Expense-Non Employee	.00	.00	.00	45.00	.00	.00
69010.02	ETR Salaries	.00	(410.89)	.00	.00	.00	.00
69010.03	ETR Fringes	.00	(59.99)	.00	.00	.00	.00
	Operating Expenses Totals	$2,322.67	$1,644.43	$2,420.00	$3,042.00	$2,745.00	$2,745.00
	Division **6850 - Activities** Totals	($112,814.71)	($69,131.91)	($70,938.00)	($74,470.00)	($76,894.00)	($76,579.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**611 - Hillview Nursing Home**						
Department	**755 - Support Services**						
Division	**6880 - Religious**						
Operating Expenses							
60200.08	General Professional Services Religious Services	963.50	720.00	1,000.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	$963.50	$720.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
	Division **6880 - Religious** Totals	($963.50)	($720.00)	($1,000.00)	($1,000.00)	($1,000.00)	($1,000.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **611 - Hillview Nursing Home**							
Department **755 - Support Services**							
Division **6910 - Dietary**							
Personnel Services							
60001.01	Earnings General Earnings	945,446.88	595,512.28	509,190.00	509,190.00	505,285.00	502,759.00
60005.01	Fringes FICA	57,662.79	35,976.69	31,570.00	31,570.00	31,332.00	31,294.00
60005.02	Fringes Medicare	13,485.74	8,413.98	7,383.00	7,383.00	7,327.00	7,170.00
60005.03	Fringes Retirement	36,874.32	32,853.92	36,055.00	36,055.00	34,217.00	34,034.00
60005.04	Fringes Health Insurance	129,357.83	129,412.03	121,008.00	121,088.00	152,274.00	152,274.00
60005.05	Fringes Dental Insurance	7,017.87	6,956.82	7,704.00	7,704.00	6,797.00	6,797.00
60005.06	Fringes Life Insurance	887.62	785.06	889.00	889.00	740.00	740.00
	Personnel Services Totals	$1,190,733.05	$809,910.78	$713,799.00	$713,879.00	$737,972.00	$735,068.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	292.27	112.42	200.00	430.00	200.00	200.00
60101.01	Operating Supplies Other Operating Supplies	2,699.18	1,735.78	1,200.00	2,400.00	1,500.00	1,500.00
60101.08	Operating Supplies Cleaning Supplies	12,734.98	13,388.95	10,000.00	16,000.00	15,000.00	15,000.00
60101.12	Operating Supplies Food	316,806.18	292,879.77	310,000.00	310,000.00	340,000.00	340,000.00
60101.18	Operating Supplies Kitchen Supplies	96.35	60.94	100.00	100.00	100.00	100.00
60101.19	Operating Supplies Kitchen Utensils	666.16	615.67	200.00	250.00	250.00	250.00
60101.26	Operating Supplies Paper & Paper Products	12,513.77	10,729.17	10,000.00	10,000.00	10,000.00	10,000.00
60102.01	Medical Supplies Other Medical Supplies	.00	256.77	.00	.00	.00	.00
60102.02	Medical Supplies Dietary Supplements	26,744.19	12,363.92	8,000.00	8,000.00	8,000.00	8,000.00
60120.01	Minor Equipment & Tools Other Minor Equipment	3,284.06	810.77	1,000.00	1,000.00	1,000.00	1,000.00
60120.10	Minor Equipment & Tools Office Equipment	1,392.12	218.86	.00	220.00	220.00	220.00
60200.01	General Professional Services Other General Prof Services	.00	19,592.00	.00	.00	.00	.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	5,165.02	5,237.59	4,200.00	4,200.00	4,200.00	4,200.00
60730.00	Dupl/Printing (internal) No Sub Account	.00	376.25	.00	450.00	450.00	450.00
60740.00	Employee Training No Sub Account	609.97	354.94	400.00	400.00	400.00	400.00
61101.01	Hotel Hotel Expense-Employee	.00	.00	150.00	150.00	175.00	175.00
61201.01	Lease Other Lease Payments	.00	.00	.00	3,120.00	3,200.00	3,200.00
69010.02	ETR Salaries	.00	(570.78)	.00	.00	.00	.00
69010.03	ETR Fringes	.00	(83.35)	.00	.00	.00	.00
	Operating Expenses Totals	$383,004.25	$358,079.67	$345,450.00	$356,720.00	$384,695.00	$384,695.00
	Division **6910 - Dietary** Totals	($1,573,737.30)	($1,167,990.45)	($1,059,249.00)	($1,070,599.00)	($1,122,667.00)	($1,119,763.00)
	Department **755 - Support Services** Totals	($1,929,607.10)	($1,380,286.41)	($1,242,976.00)	($1,258,588.00)	($1,328,625.00)	($1,324,920.00)
	Fund **611 - Hillview Nursing Home** Totals	($853,013.09)	($808,250.08)	$0.00	$0.00	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**612 - The Oaks**						
Department	**650 - Operations**						
Division	**1000 - Administration**						
Revenues							
51162.05	Family Care Room & Board	487,759.44	293,037.98	1,231,085.00	644,022.00	951,748.00	951,748.00
51162.06	Family Care Bedhold	2,166.00	11,250.00	4,125.00	2,370.00	6,165.00	6,165.00
51180.01	Private Pay Bedhold	2,888.00	.00	11,625.00	790.00	4,521.00	4,521.00
51180.03	Private Pay Bed Tax Revenue	2,131.92	629.37	2,086.00	4,581.00	6,277.00	6,277.00
51180.06	Private Pay SNF	171,024.00	60,454.00	236,196.00	404,007.00	583,140.00	583,140.00
51180.11	Private Pay Transportation	54.40	.00	.00	.00	.00	.00
	Revenues Totals	$666,023.76	$365,371.35	$1,485,117.00	$1,055,770.00	$1,551,851.00	$1,551,851.00
Personnel Services							
60001.01	Earnings General Earnings	245,313.44	342,737.91	913,589.00	520,000.00	1,024,807.00	1,014,469.00
60005.01	Fringes FICA	13,858.51	19,900.03	56,859.00	32,240.00	63,538.00	63,139.00
60005.02	Fringes Medicare	3,239.95	4,653.10	13,297.00	7,540.00	14,859.00	14,467.00
60005.03	Fringes Retirement	13,873.65	21,242.74	57,362.00	37,440.00	66,376.00	66,002.00
60005.04	Fringes Health Insurance	38,628.43	58,987.69	172,109.00	117,530.00	268,987.00	266,995.00
60005.05	Fringes Dental Insurance	2,066.47	2,992.97	9,236.00	4,117.00	10,248.00	10,171.00
60005.06	Fringes Life Insurance	314.57	491.71	1,623.00	810.00	1,564.00	1,554.00
60005.14	Fringes GASB 68 ADJ	18,299.00	22,403.00	.00	.00	.00	.00
	Personnel Services Totals	$335,594.02	$473,409.15	$1,224,075.00	$719,677.00	$1,450,379.00	$1,436,797.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	.00	4.00	40.00	80.00	80.00	80.00
60101.03	Operating Supplies Bedding & Linens & Towels	.00	.00	100.00	100.00	100.00	100.00
60101.05	Operating Supplies Building Supplies	316.76	241.06	420.00	420.00	420.00	420.00
60101.08	Operating Supplies Cleaning Supplies	.00	64.78	200.00	200.00	300.00	300.00
60101.10	Operating Supplies Craft & Activity Supplies	7.10	172.53	300.00	300.00	300.00	300.00
60101.12	Operating Supplies Food	1,184.11	1,319.03	1,300.00	3,000.00	3,000.00	3,000.00
60101.26	Operating Supplies Paper & Paper Products	160.77	353.42	200.00	400.00	500.00	500.00
60102.01	Medical Supplies Other Medical Supplies	2,718.67	227.82	3,200.00	500.00	500.00	500.00
60102.04	Medical Supplies Incontinent Disposables	2,788.20	806.06	3,700.00	3,700.00	3,700.00	3,700.00
60102.05	Medical Supplies Infection Control Supplies	190.65	150.44	500.00	1,000.00	1,000.00	1,000.00
60102.09	Medical Supplies OTC Drugs	308.07	603.46	500.00	500.00	750.00	750.00
60120.01	Minor Equipment & Tools Other Minor Equipment	.00	307.16	500.00	500.00	500.00	500.00
60120.07	Minor Equipment & Tools Minor Computer Software	.00	.00	2,000.00	2,000.00	2,000.00	2,000.00
60120.10	Minor Equipment & Tools Office Equipment	1,392.12	336.00	.00	1,250.00	.00	.00
60200.01	General Professional Services Other General Prof Services	.00	50.00	.00	.00	.00	.00
60200.21	General Professional Services Outside Contracted Services CNA	31,614.25	13,671.00	.00	35,000.00	25,056.00	25,056.00
60260.01	Medical Services Other Medical Services	.00	841.34	.00	2,656.00	2,900.00	2,900.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**612 - The Oaks**						
Department	**650 - Operations**						
Division	**1000 - Administration**						
Operating Expenses							
60260.06	Medical Services Mental Health	9,837.50	12,675.00	15,000.00	17,000.00	19,000.00	19,000.00
60260.08	Medical Services Pharmacist	184.00	96.00	300.00	300.00	350.00	350.00
60300.11	Client Care Services Food Preparation Services	42,540.00	20,220.00	76,650.00	62,360.00	86,429.00	86,429.00
60300.18	Client Care Services Laundering Services	2,692.99	51.92	2,500.00	.00	12,000.00	.00
60400.13	Contracted Services Laundering Services	.00	.00	.00	3,200.00	5,000.00	6,000.00
60600.13	Maintenance & Repairs Equipment Maintenance	2,223.60	3,880.45	2,000.00	2,500.00	2,500.00	2,500.00
60730.00	Dupl/Printing (internal) No Sub Account	.00	38.82	.00	50.00	65.00	65.00
60740.00	Employee Training No Sub Account	12.50	.00	1,000.00	1,000.00	1,000.00	1,000.00
60755.00	Internet/Data Communications No Sub Account	.00	488.62	.00	365.00	376.00	376.00
60760.00	Licenses & Permits No Sub Account	60.00	60.00	.00	60.00	60.00	60.00
60761.00	Software Licenses No Sub Account	.00	.00	.00	.00	7,320.00	7,320.00
60772.00	Professional Dues No Sub Account	562.59	898.38	815.00	900.00	975.00	975.00
60780.00	Personnel Recruitment No Sub Account	.00	77.46	.00	.00	.00	.00
60785.02	Phone Telephone (External)	621.00	735.62	650.00	625.00	660.00	660.00
60801.00	Cable TV No Sub Account	3,406.19	.00	.00	.00	.00	.00
60802.00	Electricity No Sub Account	6,019.06	6,682.63	6,200.00	5,900.00	6,200.00	6,200.00
60805.00	Garbage Removal No Sub Account	568.38	861.33	620.00	620.00	650.00	650.00
60806.00	Gas Natural/Propane	2,172.21	2,695.80	2,800.00	2,700.00	2,800.00	2,800.00
60808.00	Water & Sewer No Sub Account	2,614.14	1,129.66	2,000.00	1,500.00	1,600.00	1,600.00
61103.01	Mileage Mileage Reimbursement-Employee	203.68	189.41	400.00	200.00	250.00	250.00
61200.01	Rent Other Rent	61,992.00	61,992.00	61,992.00	61,992.00	63,578.00	63,578.00
61310.00	Basic Liability No Sub Account	9,931.13	12,340.00	12,773.00	19,877.00	20,871.00	20,871.00
61316.00	Property Insurance No Sub Account	.00	.00	.00	2,014.00	2,150.00	2,150.00
61317.00	Workers Comp No Sub Account	862.40	712.52	2,000.00	1,000.00	2,000.00	1,000.00
62000.00	Depreciation Expense No Sub Account	3,848.56	5,504.32	.00	.00	.00	.00
66510.00	Lost/Damaged Items No Sub Account	.64	.00	.00	.00	.00	.00
66810.00	Provider Tax Assessment No Sub Account	20,400.00	11,900.00	20,400.00	20,400.00	20,400.00	20,400.00
69010.02	ETR Salaries	226,320.22	(2,944.72)	.00	.00	.00	.00
69010.03	ETR Fringes	64,203.97	(1,113.26)	.00	.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	6,191.00	8,181.00	12,016.00	12,016.00	11,928.00	11,928.00
71000.38	Internal Chargebacks External Audit Costs	226.00	257.00	240.00	240.00	190.00	190.00
	Operating Expenses Totals	$508,374.46	$166,758.06	$233,316.00	$268,425.00	$309,458.00	$297,458.00
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	.00	.00	5,000.00	5,000.00	16,270.00	16,270.00
	Capital Outlay Totals	$0.00	$0.00	$5,000.00	$5,000.00	$16,270.00	$16,270.00

2027 Administrator Recommended Budget

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **612 - The Oaks**							
Department **650 - Operations**							
Division **1000 - Administration**							
Other Financing Sources							
49200.22	Transfer In Carroll Heights	130,000.00	226,000.00	.00	.00	.00	.00
49200.48	Transfer In Hillview Facility	.00	37,901.63	.00	.00	.00	.00
	Other Financing Sources Totals	$130,000.00	$263,901.63	$0.00	$0.00	$0.00	$0.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	(22,726.00)	(56,668.00)	224,256.00	198,674.00
	Fund Balance Usage Totals	$0.00	$0.00	($22,726.00)	($56,668.00)	$224,256.00	$198,674.00
	Division **1000 - Administration** Totals	($47,944.72)	($10,894.23)	$0.00	$6,000.00	$0.00	$0.00
	Department **650 - Operations** Totals	($47,944.72)	($10,894.23)	$0.00	$6,000.00	$0.00	$0.00
	Fund **612 - The Oaks** Totals	($47,944.72)	($10,894.23)	$0.00	$6,000.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**614 - The Evergreens**						
Department	**650 - Operations**						
Division	**1000 - Administration**						
Personnel Services							
60001.01	Earnings General Earnings	.00	70,305.51	235,246.00	112,656.00	189,111.00	183,578.00
60005.01	Fringes FICA	.00	4,258.52	14,585.00	6,985.00	11,724.00	11,427.00
60005.02	Fringes Medicare	.00	995.97	3,411.00	1,634.00	2,742.00	2,617.00
60005.03	Fringes Retirement	.00	4,654.63	16,937.00	8,115.00	13,686.00	14,116.00
60005.04	Fringes Health Insurance	.00	10,065.04	69,685.00	.00	52,176.00	52,847.00
60005.05	Fringes Dental Insurance	.00	491.04	3,592.00	.00	2,004.00	2,029.00
60005.06	Fringes Life Insurance	.00	98.14	520.00	.00	355.00	365.00
60005.14	Fringes GASB 68 ADJ	(423.00)	(13,865.00)	.00	.00	.00	.00
	Personnel Services Totals	($423.00)	$77,003.85	$343,976.00	$129,390.00	$271,798.00	$266,979.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	.00	.00	200.00	200.00	200.00	200.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	.00	.00	.00	.00	.00	75.00
60210.03	Clerical & Administrative Services Outside Printing	.00	11.00	.00	.00	.00	100.00
60270.03	Legal & Law Enforcement Services Background Checks	.00	41.30	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	.00	620.00	.00	.00	.00	.00
60760.00	Licenses & Permits No Sub Account	.00	2,348.75	.00	.00	.00	.00
60761.00	Software Licenses No Sub Account	.00	.00	.00	.00	14,160.00	14,160.00
60780.00	Personnel Recruitment No Sub Account	.00	99.45	.00	.00	.00	.00
60785.04	Phone Cell Phone	.00	152.41	.00	.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	.00	176.00	350.00	.00	.00	300.00
61102.01	Meals Meal Expense-Employee	.00	11.50	25.00	25.00	25.00	25.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	71.72	200.00	200.00	200.00	200.00
61310.00	Basic Liability No Sub Account	.00	.00	.00	39,483.00	42,000.00	42,000.00
61316.00	Property Insurance No Sub Account	.00	.00	.00	9,575.00	10,000.00	10,000.00
69010.02	ETR Salaries	.00	(11,137.20)	.00	.00	.00	.00
69010.03	ETR Fringes	.00	(1,982.19)	.00	.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	.00	.00	.00	.00	10,243.00	10,243.00
71000.38	Internal Chargebacks External Audit Costs	.00	48.00	.00	103.00	105.00	105.00
	Operating Expenses Totals	$0.00	($9,539.26)	$775.00	$49,586.00	$76,933.00	$77,408.00
Other Financing Sources							
49200.22	Transfer In Carroll Heights	.00	75,000.00	.00	.00	.00	.00
	Other Financing Sources Totals	$0.00	$75,000.00	$0.00	$0.00	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **614 - The Evergreens**							
Department **650 - Operations**							
Division **1000 - Administration**							
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	344,751.00	481,881.00	(108,900.00)	(109,308.00)
	Fund Balance Usage Totals	$0.00	$0.00	$344,751.00	$481,881.00	($108,900.00)	($109,308.00)
	Division **1000 - Administration** Totals	$423.00	$7,535.41	$0.00	$302,905.00	($457,631.00)	($453,695.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **614 - The Evergreens**							
Department **650 - Operations**							
Division **5235 - Other Grants**							
Revenues							
43510.01	State Aid General Govt General Govt Grants	81,992.44	86,274.56	.00	.00	.00	.00
	Revenues Totals	$81,992.44	$86,274.56	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60101.05	Operating Supplies Building Supplies	6,000.00	7,906.08	.00	.00	.00	.00
60120.01	Minor Equipment & Tools Other Minor Equipment	19,604.91	24,564.60	.00	.00	.00	.00
60120.02	Minor Equipment & Tools Appliances	476.87	5,734.56	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	5,469.84	7,896.75	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	84.91	.00	.00	.00	.00	.00
69010.02	ETR Salaries	6,127.74	33,785.39	.00	.00	.00	.00
69010.03	ETR Fringes	1,649.31	8,258.86	.00	.00	.00	.00
	Operating Expenses Totals	$39,413.58	$88,146.24	$0.00	$0.00	$0.00	$0.00
	Division **5235 - Other Grants** Totals	$42,578.86	($1,871.68)	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**614 - The Evergreens**						
Department	**650 - Operations**						
Division	**6770 - CBRF**						
Revenues							
51105.00	Assessment Revenue No Sub Account	.00	.00	.00	4,500.00	.00	9,000.00
51135.00	Personal Care Revenue No Sub Account	.00	.00	2,305,043.00	336,200.00	1,961,020.00	2,068,237.00
51162.06	Family Care Bedhold	.00	.00	.00	.00	380.00	380.00
51180.01	Private Pay Bedhold	.00	.00	.00	.00	.00	1,175.00
51180.12	Private Pay Assisted Living	.00	.00	.00	596,250.00	486,450.00	762,105.00
51300.05	General State Revenue Direct Care WF Provider Pymt	.00	.00	50,000.00	15,000.00	21,000.00	30,000.00
	Revenues Totals	$0.00	$0.00	$2,355,043.00	$951,950.00	$2,468,850.00	$2,870,897.00
Personnel Services							
60001.01	Earnings General Earnings	.00	.00	963,253.00	481,627.00	908,028.00	1,196,772.00
60005.01	Fringes FICA	.00	.00	59,721.00	29,861.00	56,010.00	73,684.00
60005.02	Fringes Medicare	.00	.00	14,175.00	6,984.00	13,167.00	17,353.00
60005.03	Fringes Retirement	.00	.00	67,865.00	34,677.00	62,666.00	74,859.00
60005.04	Fringes Health Insurance	.00	.00	287,269.00	143,635.00	288,889.00	328,538.00
60005.05	Fringes Dental Insurance	.00	.00	13,319.00	6,660.00	11,184.00	12,544.00
60005.06	Fringes Life Insurance	.00	.00	1,314.00	657.00	1,461.00	2,018.00
	Personnel Services Totals	$0.00	$0.00	$1,406,916.00	$704,101.00	$1,341,405.00	$1,705,768.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	.00	.00	75.00	50.00	50.00	50.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	.00	.00	.00	200.00	200.00	200.00
60101.01	Operating Supplies Other Operating Supplies	.00	15.12	1,000.00	.00	.00	.00
60101.03	Operating Supplies Bedding & Linens & Towels	.00	.00	200.00	220.00	400.00	400.00
60101.05	Operating Supplies Building Supplies	.00	45.32	200.00	500.00	1,200.00	1,200.00
60101.08	Operating Supplies Cleaning Supplies	.00	171.42	3,500.00	3,500.00	4,000.00	4,000.00
60101.10	Operating Supplies Craft & Activity Supplies	.00	.00	.00	150.00	500.00	500.00
60101.12	Operating Supplies Food	.00	.00	.00	20,000.00	30,000.00	30,000.00
60101.18	Operating Supplies Kitchen Supplies	.00	.00	200.00	200.00	200.00	200.00
60101.19	Operating Supplies Kitchen Utensils	.00	.00	100.00	100.00	100.00	100.00
60101.21	Operating Supplies Landscaping Supplies	.00	.00	300.00	300.00	300.00	300.00
60101.26	Operating Supplies Paper & Paper Products	.00	26.03	8,500.00	3,000.00	8,500.00	8,500.00
60102.01	Medical Supplies Other Medical Supplies	.00	.00	550.00	550.00	850.00	850.00
60102.04	Medical Supplies Incontinent Disposables	.00	.00	450.00	450.00	450.00	450.00
60102.05	Medical Supplies Infection Control Supplies	.00	.00	2,200.00	2,200.00	2,200.00	2,200.00
60120.01	Minor Equipment & Tools Other Minor Equipment	.00	.00	.00	.00	.00	200.00
60120.07	Minor Equipment & Tools Minor Computer Software	.00	.00	.00	.00	.00	500.00
60200.01	General Professional Services Other General Prof Services	.00	.00	30,000.00	.00	.00	.00

2027 Administrator Recommended Budget

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **614 - The Evergreens**							
Department **650 - Operations**							
Division **6770 - CBRF**							
Operating Expenses							
60200.21	General Professional Services Outside Contracted Services CNA	.00	.00	.00	11,520.00	.00	.00
60260.05	Medical Services Employee Medical Exams	.00	72.00	.00	180.00	180.00	525.00
60270.03	Legal & Law Enforcement Services Background Checks	.00	15.00	.00	100.00	150.00	225.00
60300.11	Client Care Services Food Preparation Services	.00	.00	208,700.00	86,620.00	235,720.00	235,720.00
60400.13	Contracted Services Laundering Services	.00	.00	.00	.00	.00	35,000.00
60510.00	Transportation Services No Sub Account	.00	.00	1,000.00	1,000.00	1,800.00	1,800.00
60600.05	Maintenance & Repairs Fire Protection Maintenance	.00	.00	.00	.00	.00	2,000.00
60600.06	Maintenance & Repairs Heating & Cooling Maintenance	.00	.00	.00	.00	.00	2,500.00
60600.13	Maintenance & Repairs Equipment Maintenance	.00	.00	.00	.00	.00	500.00
60705.00	Advertising and Promotions No Sub Account	.00	.00	1,500.00	1,500.00	2,000.00	2,000.00
60740.00	Employee Training No Sub Account	.00	.00	4,000.00	4,000.00	3,000.00	3,000.00
60755.00	Internet/Data Communications No Sub Account	.00	.00	.00	1,800.00	2,000.00	2,000.00
60760.00	Licenses & Permits No Sub Account	.00	.00	500.00	.00	.00	.00
60772.00	Professional Dues No Sub Account	.00	.00	500.00	.00	.00	500.00
60787.00	Postage No Sub Account	.00	.00	50.00	.00	.00	.00
60802.00	Electricity No Sub Account	.00	2,290.72	30,500.00	24,000.00	26,000.00	26,000.00
60805.00	Garbage Removal No Sub Account	.00	.00	2,900.00	900.00	1,200.00	1,200.00
60806.00	Gas Natural/Propane	.00	2,529.30	9,800.00	9,800.00	10,400.00	10,400.00
60808.00	Water & Sewer No Sub Account	.00	.00	5,900.00	5,900.00	6,200.00	6,200.00
61200.01	Rent Other Rent	.00	.00	323,518.00	355,514.00	355,753.00	355,753.00
61310.00	Basic Liability No Sub Account	.00	.00	.00	.00	14,061.00	14,061.00
61317.00	Workers Comp No Sub Account	.00	.00	2,000.00	2,000.00	2,000.00	2,000.00
62001.03	Amortization Expense GASB 87 Lease	.00	260.00	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$5,424.91	$638,143.00	$536,254.00	$709,414.00	$751,034.00
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	.00	.00	10,000.00	10,000.00	37,100.00	37,100.00
	Capital Outlay Totals	$0.00	$0.00	$10,000.00	$10,000.00	$37,100.00	$37,100.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	(299,984.00)	.00	.00	.00
	Fund Balance Usage Totals	$0.00	$0.00	($299,984.00)	$0.00	$0.00	$0.00
	Division **6770 - CBRF** Totals	$0.00	($5,424.91)	$0.00	($298,405.00)	$380,931.00	$376,995.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **614 - The Evergreens**							
Department **650 - Operations**							
Division **6780 - DCSU**							
Revenues							
51135.00	Personal Care Revenue No Sub Account	.00	.00	.00	.00	76,700.00	76,700.00
	Revenues Totals	$0.00	$0.00	$0.00	$0.00	$76,700.00	$76,700.00
Operating Expenses							
61200.01	Rent Other Rent	.00	.00	31,996.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$0.00	$31,996.00	$0.00	$0.00	$0.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	31,996.00	.00	.00	.00
	Fund Balance Usage Totals	$0.00	$0.00	$31,996.00	$0.00	$0.00	$0.00
	Division **6780 - DCSU** Totals	$0.00	$0.00	$0.00	$0.00	$76,700.00	$76,700.00
	Department **650 - Operations** Totals	$43,001.86	$238.82	$0.00	$4,500.00	$0.00	$0.00
	Fund **614 - The Evergreens** Totals	$43,001.86	$238.82	$0.00	$4,500.00	$0.00	$0.00

2027 Administrator Recommended Budget

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**615 - Hillview Terrace**						
Department	**760 - Hillview Terrace**						
Division	**1000 - Administration**						
Revenues							
45210.00	Forfeitures No Sub Account	80.00	.00	.00	.00	.00	.00
51105.00	Assessment Revenue No Sub Account	6,750.00	3,000.00	6,750.00	4,500.00	5,250.00	6,750.00
51130.00	Meal Plan Revenue No Sub Account	92,257.06	94,143.67	93,000.00	88,000.00	93,600.00	96,000.00
51135.00	Personal Care Revenue No Sub Account	265,860.47	295,410.60	289,770.00	250,000.00	298,321.00	298,321.00
51185.03	Rent Apartment Rent	646,643.11	644,907.31	712,920.00	690,000.00	720,216.00	720,216.00
51185.06	Rent Second Tenant Rent	3,000.00	9,580.50	5,000.00	10,000.00	8,000.00	8,000.00
51300.05	General State Revenue Direct Care WF Provider Pymt	40,274.55	42,180.98	35,000.00	35,000.00	35,000.00	38,000.00
51300.06	General State Revenue Cares Act Provider Payment	5,394.66	2,548.61	.00	2,200.00	2,200.00	2,400.00
51500.01	Miscellaneous Revenue General Misc Revenue	844.00	86.00	1,000.00	500.00	500.00	500.00
51530.01	Donations and Contributions General Donations & Cash Contrib	.00	649.00	.00	.00	.00	.00
	Revenues Totals	$1,061,103.85	$1,092,506.67	$1,143,440.00	$1,080,200.00	$1,163,087.00	$1,170,187.00
Personnel Services							
60001.01	Earnings General Earnings	413,626.11	418,616.18	435,291.00	435,291.00	517,494.00	514,082.00
60005.01	Fringes FICA	25,001.08	25,487.42	27,303.00	27,303.00	31,273.00	31,184.00
60005.02	Fringes Medicare	5,846.73	5,960.02	6,385.00	6,385.00	7,314.00	7,143.00
60005.03	Fringes Retirement	21,249.79	20,909.60	24,351.00	24,351.00	29,023.00	29,117.00
60005.04	Fringes Health Insurance	75,398.69	49,817.87	102,400.00	57,062.00	78,869.00	86,051.00
60005.05	Fringes Dental Insurance	3,035.22	2,608.56	5,236.00	2,808.00	30,734.00	3,350.00
60005.06	Fringes Life Insurance	679.93	653.96	719.00	697.00	760.00	800.00
60005.14	Fringes GASB 68 ADJ	13,653.00	13,124.00	.00	.00	.00	.00
	Personnel Services Totals	$558,490.55	$537,177.61	$601,685.00	$553,897.00	$695,467.00	$671,727.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	48.00	72.77	150.00	100.00	100.00	100.00
60101.01	Operating Supplies Other Operating Supplies	3,404.21	3,100.54	3,800.00	3,800.00	3,800.00	3,800.00
60101.05	Operating Supplies Building Supplies	2,887.06	1,862.62	2,800.00	2,800.00	2,800.00	2,800.00
60101.08	Operating Supplies Cleaning Supplies	1,859.69	1,698.54	2,000.00	2,200.00	2,200.00	2,200.00
60101.10	Operating Supplies Craft & Activity Supplies	324.79	192.44	300.00	300.00	350.00	350.00
60101.12	Operating Supplies Food	18,058.25	19,984.40	19,000.00	18,000.00	19,000.00	19,000.00
60101.26	Operating Supplies Paper & Paper Products	1,789.71	1,462.09	2,100.00	1,600.00	1,800.00	1,800.00
60102.01	Medical Supplies Other Medical Supplies	863.72	1,194.68	1,100.00	600.00	700.00	700.00
60120.01	Minor Equipment & Tools Other Minor Equipment	2,709.95	125.00	200.00	400.00	400.00	400.00
60120.02	Minor Equipment & Tools Appliances	338.98	.00	5,050.00	5,050.00	6,700.00	6,700.00
60120.10	Minor Equipment & Tools Office Equipment	.00	958.61	500.00	500.00	500.00	500.00
60200.01	General Professional Services Other General Prof Services	300.00	300.00	500.00	500.00	500.00	500.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**615 - Hillview Terrace**						
Department	**760 - Hillview Terrace**						
Division	**1000 - Administration**						
Operating Expenses							
60200.21	General Professional Services Outside Contracted Services CNA	17,158.51	.00	.00	.00	.00	.00
60210.03	Clerical & Administrative Services Outside Printing	13.00	49.49	.00	100.00	100.00	100.00
60260.05	Medical Services Employee Medical Exams	280.00	108.00	315.00	315.00	300.00	300.00
60270.03	Legal & Law Enforcement Services Background Checks	115.00	205.00	150.00	300.00	300.00	300.00
60300.11	Client Care Services Food Preparation Services	149,910.00	153,640.00	150,600.00	150,600.00	153,300.00	153,300.00
60400.08	Contracted Services Extermination	882.03	917.28	950.00	953.00	1,000.00	1,000.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	384.17	3,179.98	1,000.00	1,000.00	1,500.00	1,500.00
60600.04	Maintenance & Repairs Elevator Maintenance	1,236.93	1,226.80	3,000.00	2,000.00	2,000.00	2,000.00
60600.05	Maintenance & Repairs Fire Protection Maintenance	1,721.30	3,741.97	3,500.00	3,500.00	3,500.00	3,500.00
60600.06	Maintenance & Repairs Heating & Cooling Maintenance	1,260.15	12,511.31	5,000.00	5,000.00	5,000.00	5,000.00
60600.13	Maintenance & Repairs Equipment Maintenance	3,746.94	1,640.42	5,050.00	1,500.00	1,500.00	1,500.00
60602.05	IT Maintenance Copier/Print Maintenance	336.19	.00	.00	.00	.00	.00
60705.00	Advertising and Promotions No Sub Account	2,572.24	81.11	2,000.00	2,000.00	2,000.00	2,000.00
60730.00	Dupl/Printing (internal) No Sub Account	.00	488.53	.00	520.00	550.00	550.00
60740.00	Employee Training No Sub Account	268.30	500.50	500.00	500.00	500.00	500.00
60746.00	Financial Charges & Late Fees No Sub Account	110.00	114.00	115.00	115.00	.00	.00
60755.00	Internet/Data Communications No Sub Account	1,012.61	1,721.38	1,650.00	1,200.00	1,300.00	1,300.00
60760.00	Licenses & Permits No Sub Account	673.00	849.13	900.00	900.00	900.00	900.00
60761.00	Software Licenses No Sub Account	.00	.00	.00	.00	11,640.00	11,640.00
60772.00	Professional Dues No Sub Account	1,137.87	924.76	1,100.00	1,100.00	1,300.00	1,300.00
60780.00	Personnel Recruitment No Sub Account	.00	64.41	250.00	300.00	300.00	300.00
60785.02	Phone Telephone (External)	1,306.01	1,092.99	1,360.00	1,800.00	2,400.00	2,400.00
60785.04	Phone Cell Phone	310.56	430.06	320.00	450.00	475.00	475.00
60787.00	Postage No Sub Account	20.00	15.17	25.00	25.00	25.00	25.00
60801.00	Cable TV No Sub Account	7,455.22	.00	.00	.00	.00	.00
60802.00	Electricity No Sub Account	25,880.10	30,270.91	31,500.00	32,500.00	34,000.00	34,000.00
60805.00	Garbage Removal No Sub Account	1,610.39	1,501.01	1,600.00	1,850.00	1,950.00	1,950.00
60806.00	Gas Natural/Propane	3,580.21	4,476.32	4,200.00	4,500.00	4,800.00	4,800.00
60808.00	Water & Sewer No Sub Account	3,631.51	5,401.65	5,900.00	5,900.00	6,200.00	6,200.00
61101.01	Hotel Hotel Expense-Employee	187.50	305.00	240.00	240.00	240.00	240.00
61102.01	Meals Meal Expense-Employee	12.00	11.50	25.00	25.00	25.00	25.00
61103.01	Mileage Mileage Reimbursement-Employee	116.11	71.71	200.00	200.00	200.00	200.00
61201.01	Lease Other Lease Payments	1,882.20	2,013.42	2,100.00	2,115.00	2,220.00	2,220.00
61310.00	Basic Liability No Sub Account	10,103.37	11,924.00	12,280.00	12,280.00	13,400.00	13,400.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**615 - Hillview Terrace**						
Department	**760 - Hillview Terrace**						
Division	**1000 - Administration**						
Operating Expenses							
61316.00	Property Insurance No Sub Account	5,254.00	5,326.00	5,500.00	5,355.00	5,700.00	5,700.00
61317.00	Workers Comp No Sub Account	(28,734.87)	1,375.33	2,000.00	2,000.00	2,000.00	2,000.00
62000.00	Depreciation Expense No Sub Account	76,971.60	77,544.90	.00	.00	.00	.00
64000.00	Donation Expense No Sub Account	.00	149.34	.00	.00	.00	.00
66520.00	Refunds Expense No Sub Account	.00	1,179.90	.00	.00	.00	.00
68100.00	Principal Payments No Sub Account	.00	.00	135,000.00	135,000.00	135,000.00	135,000.00
68300.00	Interest Expense No Sub Account	13,125.00	11,987.50	10,819.00	10,819.00	9,132.00	9,132.00
68400.00	Debt Premium No Sub Account	(3,015.53)	(3,015.53)	.00	.00	.00	.00
69010.02	ETR Salaries	20,002.71	(423.30)	.00	.00	.00	.00
69010.03	ETR Fringes	6,047.17	(61.80)	.00	.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	32,970.00	40,324.00	56,217.00	56,217.00	36,153.00	36,153.00
71000.38	Internal Chargebacks External Audit Costs	311.00	287.00	300.00	271.00	276.00	276.00
	Operating Expenses Totals	$394,428.86	$405,102.84	$483,166.00	$479,300.00	$480,036.00	$480,036.00
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	.00	.00	20,000.00	20,000.00	17,400.00	17,400.00
	Capital Outlay Totals	$0.00	$0.00	$20,000.00	$20,000.00	$17,400.00	$17,400.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	(38,589.00)	(27,003.00)	29,816.00	(1,024.00)
	Fund Balance Usage Totals	$0.00	$0.00	($38,589.00)	($27,003.00)	$29,816.00	($1,024.00)
	Division **1000 - Administration** Totals	$108,184.44	$150,226.22	$0.00	$0.00	$0.00	$0.00
	Department **760 - Hillview Terrace** Totals	$108,184.44	$150,226.22	$0.00	$0.00	$0.00	$0.00
	Fund **615 - Hillview Terrace** Totals	$108,184.44	$150,226.22	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**618 - Carroll Heights**						
Department	**765 - Carroll Heights**						
Division	**1000 - Administration**						
Revenues							
45210.00	Forfeitures No Sub Account	200.00	1,660.00	.00	.00	.00	.00
46591.01	Client Fees General Client Fees	575.00	100.00	.00	.00	.00	.00
48900.01	Miscellaneous Revenue General Misc Revenues	84.99	134.35	.00	40.00	.00	.00
51185.03	Rent Apartment Rent	422,178.70	391,768.91	438,257.00	405,910.00	429,717.00	464,045.00
51185.05	Rent Carport Rent	7,091.08	6,552.00	7,098.00	6,779.00	7,098.00	7,098.00
51500.03	Miscellaneous Revenue Concessions & Commissions	5,571.85	5,686.50	6,000.00	5,300.00	5,700.00	5,700.00
51525.00	Gain on Sale of Assets No Sub Account	.00	(846.21)	.00	.00	.00	.00
	Revenues Totals	$435,701.62	$405,055.55	$451,355.00	$418,029.00	$442,515.00	$476,843.00
Personnel Services							
60001.01	Earnings General Earnings	86,575.44	61,523.64	106,155.00	78,000.00	83,894.00	83,224.00
60005.01	Fringes FICA	5,179.21	3,717.36	8,071.00	4,836.00	5,201.00	5,179.00
60005.02	Fringes Medicare	1,211.06	868.98	1,887.00	1,131.00	1,216.00	1,186.00
60005.03	Fringes Retirement	5,669.42	4,063.49	8,992.00	5,616.00	6,071.00	6,148.00
60005.04	Fringes Health Insurance	18,147.31	10,678.32	34,202.00	34,202.00	17,614.00	17,726.00
60005.05	Fringes Dental Insurance	786.15	561.18	1,746.00	1,746.00	766.00	770.00
60005.06	Fringes Life Insurance	173.79	121.02	230.00	230.00	149.00	150.00
60005.14	Fringes GASB 68 ADJ	2,195.00	6,539.00	.00	.00	.00	.00
	Personnel Services Totals	$119,937.38	$88,072.99	$161,283.00	$125,761.00	$114,911.00	$114,383.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	34.28	.00	30.00	30.00	30.00	30.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	.00	.00	.00	50.00	50.00	50.00
60101.01	Operating Supplies Other Operating Supplies	1,178.56	1,512.69	2,500.00	2,500.00	2,600.00	2,600.00
60101.05	Operating Supplies Building Supplies	2,353.92	2,653.39	3,200.00	3,200.00	3,300.00	3,300.00
60101.08	Operating Supplies Cleaning Supplies	1,232.66	748.09	1,200.00	900.00	1,200.00	1,200.00
60101.26	Operating Supplies Paper & Paper Products	265.05	89.60	275.00	275.00	285.00	285.00
60120.01	Minor Equipment & Tools Other Minor Equipment	443.49	19.99	500.00	500.00	500.00	500.00
60120.02	Minor Equipment & Tools Appliances	.00	3,729.77	10,600.00	10,600.00	8,800.00	8,800.00
60120.12	Minor Equipment & Tools Small Tools	138.56	47.13	300.00	300.00	300.00	300.00
60200.01	General Professional Services Other General Prof Services	265.00	.00	460.00	5,000.00	460.00	460.00
60210.03	Clerical & Administrative Services Outside Printing	12.99	10.99	.00	.00	.00	.00
60400.08	Contracted Services Extermination	635.45	1,380.83	800.00	800.00	1,000.00	1,000.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	878.04	15,713.10	6,500.00	11,815.00	2,500.00	2,500.00
60600.04	Maintenance & Repairs Elevator Maintenance	1,944.45	3,389.92	4,000.00	4,000.00	4,000.00	4,000.00
60600.05	Maintenance & Repairs Fire Protection Maintenance	1,890.98	2,020.63	2,725.00	2,725.00	2,725.00	2,725.00
60600.06	Maintenance & Repairs Heating & Cooling Maintenance	585.62	2,797.06	2,000.00	2,000.00	3,000.00	3,000.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**618 - Carroll Heights**						
Department	**765 - Carroll Heights**						
Division	**1000 - Administration**						
Operating Expenses							
60600.08	Maintenance & Repairs Property Care & Maintenance	.00	.00	500.00	500.00	500.00	500.00
60600.13	Maintenance & Repairs Equipment Maintenance	337.57	473.78	500.00	500.00	500.00	500.00
60602.01	IT Maintenance Other IT Maintenance	64.50	.00	300.00	300.00	300.00	300.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	46.90	.00	.00	.00	.00
60705.00	Advertising and Promotions No Sub Account	2,206.49	144.40	600.00	600.00	1,000.00	1,000.00
60746.00	Financial Charges & Late Fees No Sub Account	.00	40.00	.00	60.00	.00	.00
60755.00	Internet/Data Communications No Sub Account	5,569.26	4,087.36	3,060.00	2,040.00	2,200.00	2,200.00
60761.00	Software Licenses No Sub Account	.00	.00	.00	.00	9,180.00	9,180.00
60772.00	Professional Dues No Sub Account	396.75	405.31	403.00	420.00	450.00	450.00
60785.02	Phone Telephone (External)	333.03	206.22	360.00	200.00	200.00	200.00
60785.04	Phone Cell Phone	.00	118.06	.00	144.00	160.00	160.00
60787.00	Postage No Sub Account	9.68	16.40	20.00	20.00	25.00	25.00
60801.00	Cable TV No Sub Account	15,569.08	.00	.00	.00	.00	.00
60802.00	Electricity No Sub Account	34,680.08	45,544.36	46,700.00	46,700.00	50,000.00	50,000.00
60805.00	Garbage Removal No Sub Account	3,126.05	2,913.74	3,400.00	3,400.00	3,500.00	3,500.00
60806.00	Gas Natural/Propane	2,073.26	2,718.96	3,000.00	3,200.00	3,500.00	3,500.00
60808.00	Water & Sewer No Sub Account	5,755.80	6,971.42	8,400.00	8,400.00	8,700.00	8,700.00
61310.00	Basic Liability No Sub Account	11,521.21	12,800.00	13,440.00	13,440.00	14,500.00	14,500.00
61316.00	Property Insurance No Sub Account	6,854.00	6,945.00	7,292.00	7,695.00	8,400.00	8,400.00
61317.00	Workers Comp No Sub Account	138.54	142.26	200.00	.00	.00	.00
62000.00	Depreciation Expense No Sub Account	26,888.43	10,643.27	.00	.00	.00	.00
69010.02	ETR Salaries	15,434.55	.00	.00	.00	.00	.00
69010.03	ETR Fringes	3,959.03	.00	.00	.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	15,626.00	22,533.00	17,866.00	17,866.00	9,168.00	9,168.00
71000.18	Internal Chargebacks Maintenance Internal	42.02	.00	.00	.00	.00	.00
71000.38	Internal Chargebacks External Audit Costs	96.00	86.00	120.00	70.00	71.00	71.00
	Operating Expenses Totals	$162,540.38	$150,949.63	$141,251.00	$150,250.00	$143,104.00	$143,104.00
Transfers Out							
69999.39	Transfers Out The Oaks	130,000.00	226,000.00	.00	.00	.00	.00
69999.41	Transfers Out The Evergreens	.00	75,000.00	.00	.00	.00	.00
	Transfers Out Totals	$130,000.00	$301,000.00	$0.00	$0.00	$0.00	$0.00
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	.00	.00	52,000.00	46,685.00	400,900.00	400,900.00
	Capital Outlay Totals	$0.00	$0.00	$52,000.00	$46,685.00	$400,900.00	$400,900.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**618 - Carroll Heights**						
Department	**765 - Carroll Heights**						
Division	**1000 - Administration**						
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	(96,821.00)	(95,333.00)	216,400.00	181,544.00
	Fund Balance Usage Totals	$0.00	$0.00	($96,821.00)	($95,333.00)	$216,400.00	$181,544.00
Division	**1000 - Administration** Totals	$23,223.86	($134,967.07)	$0.00	$0.00	$0.00	$0.00
Department	**765 - Carroll Heights** Totals	$23,223.86	($134,967.07)	$0.00	$0.00	$0.00	$0.00
Fund	**618 - Carroll Heights** Totals	$23,223.86	($134,967.07)	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**621 - Lakeview Operations**						
Department	**220 - Administration**						
Division	**1000 - Administration**						
Personnel Services							
60001.01	Earnings General Earnings	506,041.80	521,090.27	509,306.00	530,000.00	569,412.00	539,827.00
60005.01	Fringes FICA	30,371.18	31,129.02	31,577.00	32,860.00	35,303.00	33,604.00
60005.02	Fringes Medicare	7,103.47	7,281.35	7,384.00	7,685.00	8,256.00	7,692.00
60005.03	Fringes Retirement	29,018.61	33,453.91	35,048.00	38,160.00	39,595.00	41,124.00
60005.04	Fringes Health Insurance	92,147.30	114,799.63	103,578.00	103,578.00	169,680.00	162,563.00
60005.05	Fringes Dental Insurance	5,239.48	6,422.55	5,680.00	5,680.00	6,503.00	6,209.00
60005.06	Fringes Life Insurance	655.24	811.41	718.00	718.00	1,043.00	1,063.00
	Personnel Services Totals	$670,577.08	$714,988.14	$693,291.00	$718,681.00	$829,792.00	$792,082.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	1,422.40	1,340.27	2,600.00	2,600.00	2,600.00	2,600.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	3,855.75	1,728.54	5,000.00	3,500.00	5,000.00	5,000.00
60101.01	Operating Supplies Other Operating Supplies	454.92	320.63	500.00	650.00	500.00	500.00
60101.11	Operating Supplies Education Supplies	36.74	.00	.00	.00	.00	.00
60120.01	Minor Equipment & Tools Other Minor Equipment	429.90	1,430.00	.00	525.00	600.00	600.00
60120.07	Minor Equipment & Tools Minor Computer Software	16,241.99	17,213.17	17,000.00	17,500.00	8,000.00	8,000.00
60120.10	Minor Equipment & Tools Office Equipment	1,641.55	4,505.26	3,400.00	8,300.00	3,400.00	3,400.00
60200.01	General Professional Services Other General Prof Services	6,300.11	21,124.50	7,500.00	10,000.00	11,000.00	11,000.00
60200.03	General Professional Services Auditing & Accounting Services	.00	3,750.00	.00	4,000.00	4,200.00	4,200.00
60210.03	Clerical & Administrative Services Outside Printing	456.44	707.04	500.00	700.00	700.00	700.00
60260.05	Medical Services Employee Medical Exams	1,610.00	1,872.00	1,650.00	1,650.00	1,800.00	1,800.00
60270.01	Legal & Law Enforcement Services Other Legal & Law Enforce Svcs	1,041.00	1,935.00	.00	1,600.00	1,200.00	1,200.00
60270.03	Legal & Law Enforcement Services Background Checks	1,050.00	1,806.46	1,200.00	1,200.00	1,300.00	1,300.00
60600.13	Maintenance & Repairs Equipment Maintenance	2,742.33	3,235.53	6,200.00	6,200.00	5,000.00	5,000.00
60602.01	IT Maintenance Other IT Maintenance	9,281.76	25,299.41	9,300.00	28,000.00	10,000.00	10,000.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	245.60	.00	.00	.00	.00	.00
60705.00	Advertising and Promotions No Sub Account	.00	1,331.52	250.00	250.00	250.00	250.00
60710.00	Bad Debt Expense No Sub Account	178.83	18,151.11	2,500.00	2,500.00	3,000.00	3,000.00
60730.00	Dupl/Printing (internal) No Sub Account	.00	1,777.46	.00	1,600.00	1,700.00	1,700.00
60740.00	Employee Training No Sub Account	1,203.50	1,412.50	1,500.00	1,500.00	3,000.00	3,000.00
60746.00	Financial Charges & Late Fees No Sub Account	41.89	42.22	.00	.00	.00	.00
60755.00	Internet/Data Communications No Sub Account	603.48	603.35	640.00	610.00	640.00	640.00
60760.00	Licenses & Permits No Sub Account	819.86	2,091.71	1,000.00	1,000.00	2,100.00	2,100.00
60761.00	Software Licenses No Sub Account	27,689.08	28,571.59	28,000.00	28,000.00	52,100.00	52,100.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**621 - Lakeview Operations**						
Department	**220 - Administration**						
Division	**1000 - Administration**						
Operating Expenses							
60772.00	Professional Dues No Sub Account	7,070.67	7,767.02	7,000.00	7,900.00	8,100.00	8,100.00
60780.00	Personnel Recruitment No Sub Account	754.00	1,591.44	2,000.00	2,000.00	2,000.00	2,000.00
60785.02	Phone Telephone (External)	5,377.60	5,843.98	5,700.00	7,050.00	5,500.00	5,500.00
60785.04	Phone Cell Phone	2,039.37	2,056.24	2,150.00	2,400.00	2,600.00	2,600.00
60787.00	Postage No Sub Account	1,047.57	904.82	1,000.00	1,000.00	1,000.00	1,000.00
61100.01	Other Travel Expenses Other Travel Expenses	.00	111.11	.00	.00	.00	.00
61101.01	Hotel Hotel Expense-Employee	634.11	373.69	750.00	750.00	1,000.00	1,000.00
61102.01	Meals Meal Expense-Employee	28.00	.00	.00	75.00	75.00	75.00
61103.01	Mileage Mileage Reimbursement-Employee	1,738.79	1,358.70	2,500.00	1,400.00	1,800.00	1,800.00
61104.00	Parking and Cab Expense No Sub Account	2.00	.00	.00	.00	.00	.00
61310.00	Basic Liability No Sub Account	75,115.95	94,681.00	99,415.00	110,325.00	120,000.00	120,000.00
61316.00	Property Insurance No Sub Account	18,880.00	19,781.00	20,770.00	19,883.00	20,770.00	20,770.00
61317.00	Workers Comp No Sub Account	136,901.14	29,267.15	60,000.00	30,000.00	30,000.00	30,000.00
66810.00	Provider Tax Assessment No Sub Account	102,000.00	102,000.00	102,000.00	102,000.00	102,000.00	102,000.00
69010.02	ETR Salaries	(4,894.65)	.00	.00	.00	.00	.00
69010.03	ETR Fringes	(2,995.06)	.00	.00	.00	.00	.00
69010.06	ETR MVHS	(1,242,180.70)	(1,512,960.56)	.00	.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	150,380.00	391,797.00	426,643.00	426,643.00	488,393.00	488,393.00
71000.38	Internal Chargebacks External Audit Costs	177.00	190.00	210.00	187.00	191.00	191.00
	Operating Expenses Totals	($670,577.08)	($714,988.14)	$818,878.00	$833,498.00	$901,519.00	$901,519.00
	Division **1000 - Administration** Totals	$0.00	$0.00	($1,512,169.00)	($1,552,179.00)	($1,731,311.00)	($1,693,601.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **621 - Lakeview Operations**							
Department **220 - Administration**							
Division **6310 - Revenues**							
Revenues							
51310.00	MVHS Chargeback No Sub Account	.00	.00	8,744,564.00	8,787,781.00	9,318,497.00	9,252,830.00
51530.02	Donations and Contributions Jeans Day Contributions	1,129.72	1,129.72	1,129.00	1,129.00	1,129.00	1,129.00
	Revenues Totals	$1,129.72	$1,129.72	$8,745,693.00	$8,788,910.00	$9,319,626.00	$9,253,959.00
Operating Expenses							
66500.00	Jeans Day Expense No Sub Account	1,129.72	1,129.72	1,129.00	1,129.00	1,129.00	1,129.00
	Operating Expenses Totals	$1,129.72	$1,129.72	$1,129.00	$1,129.00	$1,129.00	$1,129.00
	Division **6310 - Revenues** Totals	$0.00	$0.00	$8,744,564.00	$8,787,781.00	$9,318,497.00	$9,252,830.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**621 - Lakeview Operations**						
Department	**220 - Administration**						
Division	**6340 - Central Supply**						
Personnel Services							
60001.01	Earnings General Earnings	43,852.23	42,633.14	49,332.00	49,332.00	51,288.00	51,031.00
60005.01	Fringes FICA	2,565.16	2,506.29	3,059.00	3,059.00	3,180.00	3,175.00
60005.02	Fringes Medicare	599.92	586.43	715.00	715.00	744.00	727.00
60005.03	Fringes Retirement	3,076.06	3,016.63	3,552.00	3,552.00	3,711.00	3,692.00
60005.04	Fringes Health Insurance	19,587.44	18,059.20	20,666.00	20,666.00	27,389.00	27,389.00
60005.05	Fringes Dental Insurance	1,032.77	952.58	1,058.00	1,058.00	1,058.00	1,058.00
60005.06	Fringes Life Insurance	104.27	101.26	109.00	109.00	115.00	115.00
	Personnel Services Totals	$70,817.85	$67,855.53	$78,491.00	$78,491.00	$87,485.00	$87,187.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	27.39	14.54	.00	.00	.00	.00
60120.10	Minor Equipment & Tools Office Equipment	9,127.24	2,396.81	7,000.00	5,000.00	5,000.00	5,000.00
60730.00	Dupl/Printing (internal) No Sub Account	.00	64.40	.00	65.00	75.00	75.00
61102.01	Meals Meal Expense-Employee	32.00	.00	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	366.49	439.60	480.00	480.00	520.00	520.00
66000.00	Other Miscellaneous Expenses No Sub Account	255.05	116.05	.00	.00	.00	.00
69010.06	ETR MVHS	(80,626.02)	(70,886.93)	.00	.00	.00	.00
	Operating Expenses Totals	($70,817.85)	($67,855.53)	$7,480.00	$5,545.00	$5,595.00	$5,595.00
	Division **6340 - Central Supply** Totals	$0.00	$0.00	($85,971.00)	($84,036.00)	($93,080.00)	($92,782.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **621 - Lakeview Operations**							
Department **220 - Administration**							
Division **6380 - Staff Development**							
Operating Expenses							
60101.11	Operating Supplies Education Supplies	124.94	.00	200.00	.00	.00	.00
60200.01	General Professional Services Other General Prof Services	16,163.19	16,971.35	17,100.00	17,900.00	18,720.00	18,720.00
61103.01	Mileage Mileage Reimbursement-Employee	190.28	.00	.00	.00	.00	.00
69010.06	ETR MVHS	(16,478.41)	(16,971.35)	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$0.00	$17,300.00	$17,900.00	$18,720.00	$18,720.00
	Division **6380 - Staff Development** Totals	$0.00	$0.00	($17,300.00)	($17,900.00)	($18,720.00)	($18,720.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **621 - Lakeview Operations**							
Department **220 - Administration**							
Division **6390 - Gift Shop**							
Operating Expenses							
60101.09	Operating Supplies Commissary Supplies	153.81	416.09	120.00	1,100.00	800.00	800.00
69010.06	ETR MVHS	(153.81)	(416.09)	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$0.00	$120.00	$1,100.00	$800.00	$800.00
	Division **6390 - Gift Shop** Totals	$0.00	$0.00	($120.00)	($1,100.00)	($800.00)	($800.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **621 - Lakeview Operations**							
Department **220 - Administration**							
Division **6400 - Medical Records**							
Personnel Services							
60001.01	Earnings General Earnings	80,638.62	49,207.50	56,703.00	56,703.00	61,653.00	61,344.00
60005.01	Fringes FICA	4,819.42	2,858.56	3,516.00	3,516.00	3,822.00	3,817.00
60005.02	Fringes Medicare	1,127.33	668.81	822.00	822.00	894.00	874.00
60005.03	Fringes Retirement	3,748.18	3,982.79	4,083.00	4,083.00	4,461.00	4,439.00
60005.04	Fringes Health Insurance	17,857.00	17,857.42	17,773.00	17,773.00	24,102.00	24,102.00
60005.05	Fringes Dental Insurance	941.34	941.42	910.00	910.00	931.00	931.00
60005.06	Fringes Life Insurance	120.96	130.11	125.00	125.00	131.00	131.00
	Personnel Services Totals	$109,252.85	$75,646.61	$83,932.00	$83,932.00	$95,994.00	$95,638.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	1,001.35	.00	150.00	150.00	150.00	150.00
60120.10	Minor Equipment & Tools Office Equipment	163.55	196.56	.00	2,600.00	.00	.00
60740.00	Employee Training No Sub Account	.00	.00	100.00	100.00	100.00	100.00
61102.01	Meals Meal Expense-Employee	.00	14.00	.00	150.00	150.00	150.00
69010.06	ETR MVHS	(110,417.75)	(75,857.17)	.00	.00	.00	.00
	Operating Expenses Totals	($109,252.85)	($75,646.61)	$250.00	$3,000.00	$400.00	$400.00
	Division **6400 - Medical Records** Totals	$0.00	$0.00	($84,182.00)	($86,932.00)	($96,394.00)	($96,038.00)
	Department **220 - Administration** Totals	$0.00	$0.00	$7,044,822.00	$7,045,634.00	$7,378,192.00	$7,350,889.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**621 - Lakeview Operations**						
Department	**740 - Nursing**						
Division	**6430 - Nursing Operations**						
Operating Expenses							
60005.09	Fringes Unemployment Compensation	9,328.64	1,480.00	1,000.00	1,000.00	1,000.00	1,000.00
60100.01	Office Supplies Other Office Supplies	293.31	233.77	50.00	200.00	200.00	200.00
60101.01	Operating Supplies Other Operating Supplies	184.74	211.19	200.00	200.00	200.00	200.00
60101.03	Operating Supplies Bedding & Linens & Towels	275.96	52.73	200.00	250.00	250.00	250.00
60101.26	Operating Supplies Paper & Paper Products	3,852.08	2,341.12	3,800.00	3,800.00	3,800.00	3,800.00
60102.01	Medical Supplies Other Medical Supplies	25,498.36	22,381.48	30,000.00	25,000.00	25,000.00	25,000.00
60102.02	Medical Supplies Dietary Supplements	148.70	2,945.70	.00	.00	.00	.00
60102.04	Medical Supplies Incontinent Disposables	46,042.46	58,743.07	56,000.00	57,000.00	58,000.00	58,000.00
60102.05	Medical Supplies Infection Control Supplies	19,734.72	23,392.17	28,000.00	24,000.00	25,000.00	25,000.00
60102.10	Medical Supplies Oxygen	499.97	979.67	650.00	1,000.00	1,000.00	1,000.00
60102.12	Medical Supplies Wound Care	2,457.83	(974.89)	2,300.00	2,300.00	2,300.00	2,300.00
60102.13	Medical Supplies Non-Covered Supplies	1,339.35	863.91	1,200.00	1,200.00	1,200.00	1,200.00
60102.14	Medical Supplies Treatment Supplies	(.19)	.00	.00	.00	.00	.00
60120.01	Minor Equipment & Tools Other Minor Equipment	12,972.78	15,148.91	6,700.00	12,000.00	6,700.00	6,700.00
60120.10	Minor Equipment & Tools Office Equipment	2,232.76	9,545.11	2,500.00	9,000.00	2,500.00	2,500.00
60200.01	General Professional Services Other General Prof Services	6,594.55	100.00	.00	.00	.00	.00
60200.21	General Professional Services Outside Contracted Services CNA	283,148.64	334,412.01	187,200.00	187,200.00	100,224.00	100,224.00
60200.22	General Professional Services Outside Contracted Services RN	18,818.50	.00	.00	.00	.00	.00
60600.07	Maintenance & Repairs Medical Equip Maintenance	1,179.11	1,242.63	1,600.00	2,700.00	2,500.00	2,500.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	813.82	.00	.00	.00	.00
60730.00	Dupl/Printing (internal) No Sub Account	.00	833.71	.00	820.00	850.00	850.00
60740.00	Employee Training No Sub Account	2,319.23	1,164.00	6,500.00	6,500.00	5,500.00	5,500.00
60740.02	Employee Training Nurse Aid Test/Training	13,308.75	9,282.00	12,000.00	6,500.00	7,000.00	7,000.00
60772.00	Professional Dues No Sub Account	158.00	152.50	250.00	330.00	350.00	350.00
60780.00	Personnel Recruitment No Sub Account	198.00	.00	.00	.00	.00	.00
60785.05	Phone Smart Phone BYOD	250.00	275.00	.00	300.00	300.00	300.00
61101.01	Hotel Hotel Expense-Employee	1,035.50	372.00	1,000.00	1,000.00	1,000.00	1,000.00
61102.01	Meals Meal Expense-Employee	54.00	277.86	60.00	250.00	250.00	250.00
61103.01	Mileage Mileage Reimbursement-Employee	1,143.02	798.14	600.00	800.00	800.00	800.00
61201.01	Lease Other Lease Payments	10.07	3,744.00	.00	3,820.00	3,900.00	3,900.00
66000.00	Other Miscellaneous Expenses No Sub Account	1,305.59	.00	.00	.00	.00	.00
69010.06	ETR MVHS	(454,384.43)	(490,811.61)	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$0.00	$341,810.00	$347,170.00	$249,824.00	$249,824.00
	Division **6430 - Nursing Operations** Totals	$0.00	$0.00	($341,810.00)	($347,170.00)	($249,824.00)	($249,824.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **621 - Lakeview Operations**							
Department **740 - Nursing**							
Division **6432 - CNA**							
Personnel Services							
60001.01	Earnings General Earnings	1,567,710.80	1,364,433.34	1,501,176.00	1,496,075.00	1,526,942.00	1,519,306.00
60005.01	Fringes FICA	95,490.65	82,660.36	93,072.00	92,757.00	94,670.00	94,559.00
60005.02	Fringes Medicare	22,332.69	19,332.36	21,767.00	21,693.00	22,141.00	21,667.00
60005.03	Fringes Retirement	80,859.09	75,873.86	91,747.00	83,655.00	91,340.00	90,785.00
60005.04	Fringes Health Insurance	288,379.26	235,765.32	277,148.00	270,241.00	338,059.00	338,059.00
60005.05	Fringes Dental Insurance	15,297.35	13,088.90	15,239.00	14,135.00	12,796.00	12,796.00
60005.06	Fringes Life Insurance	1,663.74	1,614.08	1,765.00	1,894.00	2,070.00	2,070.00
	Personnel Services Totals	$2,071,733.58	$1,792,768.22	$2,001,914.00	$1,980,450.00	$2,088,018.00	$2,079,242.00
Operating Expenses							
69010.02	ETR Salaries	(96,337.99)	.00	.00	.00	.00	.00
69010.03	ETR Fringes	(24,874.10)	.00	.00	.00	.00	.00
69010.06	ETR MVHS	(1,950,521.49)	(1,792,768.22)	.00	.00	.00	.00
	Operating Expenses Totals	($2,071,733.58)	($1,792,768.22)	$0.00	$0.00	$0.00	$0.00
	Division **6432 - CNA** Totals	$0.00	$0.00	($2,001,914.00)	($1,980,450.00)	($2,088,018.00)	($2,079,242.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **621 - Lakeview Operations**							
Department **740 - Nursing**							
Division **6434 - Health Unit Clerk**							
Personnel Services							
60001.01	Earnings General Earnings	45,687.00	42,002.67	49,572.00	45,000.00	47,557.00	47,319.00
60005.01	Fringes FICA	2,797.63	2,550.96	3,073.00	2,790.00	2,948.00	2,945.00
60005.02	Fringes Medicare	654.34	596.67	719.00	653.00	689.00	674.00
60005.03	Fringes Retirement	3,100.25	3,047.37	3,569.00	3,240.00	3,441.00	3,424.00
60005.04	Fringes Health Insurance	7,438.18	7,309.89	8,430.00	7,678.00	10,446.00	10,446.00
60005.05	Fringes Dental Insurance	365.82	357.96	402.00	360.00	376.00	376.00
60005.06	Fringes Life Insurance	106.19	100.35	113.00	101.00	108.00	108.00
	Personnel Services Totals	$60,149.41	$55,965.87	$65,878.00	$59,822.00	$65,565.00	$65,292.00
Operating Expenses							
69010.06	ETR MVHS	(60,149.41)	(55,965.87)	.00	.00	.00	.00
	Operating Expenses Totals	($60,149.41)	($55,965.87)	$0.00	$0.00	$0.00	$0.00
	Division **6434 - Health Unit Clerk** Totals	$0.00	$0.00	($65,878.00)	($59,822.00)	($65,565.00)	($65,292.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **621 - Lakeview Operations**							
Department **740 - Nursing**							
Division **6435 - SSA**							
Personnel Services							
60001.01	Earnings General Earnings	13,257.41	4,320.43	16,938.00	26,634.00	40,521.00	40,318.00
60005.01	Fringes FICA	821.97	267.86	1,050.00	1,651.00	2,512.00	2,509.00
60005.02	Fringes Medicare	192.22	62.65	246.00	386.00	587.00	575.00
60005.03	Fringes Retirement	.00	8.17	.00	.00	.00	(15.00)
	Personnel Services Totals	$14,271.60	$4,659.11	$18,234.00	$28,671.00	$43,620.00	$43,387.00
Operating Expenses							
69010.06	ETR MVHS	(14,271.60)	(4,659.11)	.00	.00	.00	.00
	Operating Expenses Totals	($14,271.60)	($4,659.11)	$0.00	$0.00	$0.00	$0.00
	Division **6435 - SSA** Totals	$0.00	$0.00	($18,234.00)	($28,671.00)	($43,620.00)	($43,387.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **621 - Lakeview Operations**							
Department **740 - Nursing**							
Division **6436 - LPN**							
Personnel Services							
60001.01	Earnings General Earnings	194,290.15	360,663.17	195,251.00	371,772.00	370,694.00	368,841.00
60005.01	Fringes FICA	11,653.23	21,573.07	12,106.00	23,050.00	22,983.00	22,956.00
60005.02	Fringes Medicare	2,725.40	5,045.38	2,831.00	5,391.00	5,375.00	5,260.00
60005.03	Fringes Retirement	12,373.01	23,601.41	14,058.00	24,000.00	24,914.00	24,780.00
60005.04	Fringes Health Insurance	36,769.64	72,949.39	49,762.00	81,003.00	88,297.00	88,297.00
60005.05	Fringes Dental Insurance	1,966.28	3,733.18	2,518.00	4,085.00	3,325.00	3,325.00
60005.06	Fringes Life Insurance	353.33	545.75	256.00	637.00	578.00	578.00
	Personnel Services Totals	$260,131.04	$488,111.35	$276,782.00	$509,938.00	$516,166.00	$514,037.00
Operating Expenses							
69010.06	ETR MVHS	(260,131.04)	(488,111.35)	.00	.00	.00	.00
	Operating Expenses Totals	($260,131.04)	($488,111.35)	$0.00	$0.00	$0.00	$0.00
	Division **6436 - LPN** Totals	$0.00	$0.00	($276,782.00)	($509,938.00)	($516,166.00)	($514,037.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **621 - Lakeview Operations**							
Department **740 - Nursing**							
Division **6438 - RN**							
Personnel Services							
60001.01	Earnings General Earnings	1,610,837.73	1,424,603.15	1,526,786.00	1,425,000.00	1,471,841.00	1,464,482.00
60005.01	Fringes FICA	98,560.17	85,755.73	94,660.00	88,350.00	91,254.00	91,147.00
60005.02	Fringes Medicare	23,050.88	20,056.49	22,138.00	20,663.00	21,341.00	20,886.00
60005.03	Fringes Retirement	92,674.36	95,813.08	99,572.00	98,000.00	98,940.00	98,406.00
60005.04	Fringes Health Insurance	240,834.71	300,895.38	227,654.00	220,000.00	285,025.00	285,025.00
60005.05	Fringes Dental Insurance	13,120.20	11,605.56	11,483.00	10,616.00	10,809.00	10,809.00
60005.06	Fringes Life Insurance	2,160.91	2,090.46	2,094.00	1,800.00	1,905.00	1,905.00
	Personnel Services Totals	$2,081,238.96	$1,940,819.85	$1,984,387.00	$1,864,429.00	$1,981,115.00	$1,972,660.00
Operating Expenses							
69010.06	ETR MVHS	(2,081,238.96)	(1,940,819.85)	.00	.00	.00	.00
	Operating Expenses Totals	($2,081,238.96)	($1,940,819.85)	$0.00	$0.00	$0.00	$0.00
	Division **6438 - RN** Totals	$0.00	$0.00	($1,984,387.00)	($1,864,429.00)	($1,981,115.00)	($1,972,660.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **621 - Lakeview Operations**							
Department **740 - Nursing**							
Division **6440 - Nurse Tech**							
Personnel Services							
60001.01	Earnings General Earnings	84,413.24	26,767.55	75,741.00	30,000.00	64,027.00	63,707.00
60005.01	Fringes FICA	5,337.62	1,812.14	4,696.00	3,965.00	3,970.00	3,965.00
60005.02	Fringes Medicare	1,248.34	423.91	1,098.00	435.00	928.00	908.00
60005.03	Fringes Retirement	1,676.68	1,174.57	3,282.00	300.00	289.00	266.00
60005.04	Fringes Health Insurance	.00	1,450.24	8,430.00	.00	.00	.00
60005.05	Fringes Dental Insurance	.00	57.81	402.00	.00	.00	.00
60005.06	Fringes Life Insurance	48.99	.00	.00	.00	.00	.00
	Personnel Services Totals	$92,724.87	$31,686.22	$93,649.00	$34,700.00	$69,214.00	$68,846.00
Operating Expenses							
69010.06	ETR MVHS	(92,724.87)	(31,686.22)	.00	.00	.00	.00
	Operating Expenses Totals	($92,724.87)	($31,686.22)	$0.00	$0.00	$0.00	$0.00
	Division **6440 - Nurse Tech** Totals	$0.00	$0.00	($93,649.00)	($34,700.00)	($69,214.00)	($68,846.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**621 - Lakeview Operations**						
Department	**740 - Nursing**						
Division	**6442 - Staff Development**						
Personnel Services							
60001.01	Earnings General Earnings	26,153.52	19,318.51	15,369.00	30,000.00	33,232.00	33,066.00
60005.01	Fringes FICA	1,504.68	1,140.64	953.00	1,860.00	2,060.00	2,057.00
60005.02	Fringes Medicare	351.86	266.69	223.00	435.00	482.00	472.00
60005.03	Fringes Retirement	1,797.26	1,048.39	1,107.00	2,160.00	2,405.00	2,393.00
60005.04	Fringes Health Insurance	7,223.03	4,213.34	4,133.00	4,200.00	10,955.00	10,955.00
60005.05	Fringes Dental Insurance	380.82	222.07	212.00	212.00	423.00	423.00
60005.06	Fringes Life Insurance	56.28	33.88	33.00	33.00	66.00	66.00
	Personnel Services Totals	$37,467.45	$26,243.52	$22,030.00	$38,900.00	$49,623.00	$49,432.00
Operating Expenses							
69010.06	ETR MVHS	(37,467.45)	(26,243.52)	.00	.00	.00	.00
	Operating Expenses Totals	($37,467.45)	($26,243.52)	$0.00	$0.00	$0.00	$0.00
	Division **6442 - Staff Development** Totals	$0.00	$0.00	($22,030.00)	($38,900.00)	($49,623.00)	($49,432.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **621 - Lakeview Operations**							
Department **740 - Nursing**							
Division **6460 - Medicare Part A**							
Operating Expenses							
60102.07	Medical Supplies Medicare Drugs	2,362.56	3,372.84	500.00	1,200.00	1,200.00	1,200.00
60260.01	Medical Services Other Medical Services	849.07	41.83	.00	50.00	50.00	50.00
60260.11	Medical Services Physical Therapy	685.41	548.72	200.00	1,500.00	1,500.00	1,500.00
60260.12	Medical Services Occupational Therapy	757.95	591.47	500.00	1,200.00	1,200.00	1,200.00
60260.13	Medical Services Speech Therapy	204.60	152.23	200.00	900.00	900.00	900.00
60300.24	Client Care Services X ray Services	201.60	.00	.00	.00	.00	.00
69010.06	ETR MVHS	(5,061.19)	(4,707.09)	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$0.00	$1,400.00	$4,850.00	$4,850.00	$4,850.00
	Division **6460 - Medicare Part A** Totals	$0.00	$0.00	($1,400.00)	($4,850.00)	($4,850.00)	($4,850.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **621 - Lakeview Operations**							
Department **740 - Nursing**							
Division **6490 - Medicare Part B**							
Operating Expenses							
60260.11	Medical Services Physical Therapy	8,533.06	5,559.02	10,000.00	6,800.00	6,800.00	6,800.00
60260.12	Medical Services Occupational Therapy	10,661.39	6,289.92	10,000.00	6,500.00	6,500.00	6,500.00
60260.13	Medical Services Speech Therapy	9,012.66	2,396.99	3,000.00	9,000.00	7,500.00	7,500.00
69010.06	ETR MVHS	(28,207.11)	(14,245.93)	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$0.00	$23,000.00	$22,300.00	$20,800.00	$20,800.00
	Division **6490 - Medicare Part B** Totals	$0.00	$0.00	($23,000.00)	($22,300.00)	($20,800.00)	($20,800.00)
	Department **740 - Nursing** Totals	$0.00	$0.00	($4,829,084.00)	($4,891,230.00)	($5,088,795.00)	($5,068,370.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **621 - Lakeview Operations**							
Department **745 - Medical Services**							
Division **6550 - Physician**							
Operating Expenses							
60200.01	General Professional Services Other General Prof Services	9,132.86	14,834.25	14,520.00	16,100.00	16,100.00	16,100.00
69010.06	ETR MVHS	(9,132.86)	(14,834.25)	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$0.00	$14,520.00	$16,100.00	$16,100.00	$16,100.00
	Division **6550 - Physician** Totals	$0.00	$0.00	($14,520.00)	($16,100.00)	($16,100.00)	($16,100.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**621 - Lakeview Operations**						
Department	**745 - Medical Services**						
Division	**6580 - Pharmacy**						
Operating Expenses							
60102.08	Medical Supplies Medications	269.86	.00	500.00	1,000.00	1,000.00	1,000.00
60102.09	Medical Supplies OTC Drugs	11,300.89	10,205.60	13,200.00	13,400.00	15,000.00	15,000.00
60260.08	Medical Services Pharmacist	2,428.00	2,616.00	2,500.00	2,500.00	2,600.00	2,600.00
60260.09	Medical Services Vaccinations	4,590.26	1,217.90	5,000.00	5,000.00	5,000.00	5,000.00
69010.06	ETR MVHS	(18,589.01)	(14,039.50)	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$0.00	$21,200.00	$21,900.00	$23,600.00	$23,600.00
	Division **6580 - Pharmacy** Totals	$0.00	$0.00	($21,200.00)	($21,900.00)	($23,600.00)	($23,600.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**621 - Lakeview Operations**						
Department	**745 - Medical Services**						
Division	**6640 - Psychotherapy**						
Operating Expenses							
66000.00	Other Miscellaneous Expenses No Sub Account	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
69010.06	ETR MVHS	(3,000.00)	(3,000.00)	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$0.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00
	Division **6640 - Psychotherapy** Totals	$0.00	$0.00	($3,000.00)	($3,000.00)	($3,000.00)	($3,000.00)

2027 Administrator Recommended Budget

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**621 - Lakeview Operations**						
Department	**745 - Medical Services**						
Division	**6670 - Physical Therapy**						
Operating Expenses							
66000.00	Other Miscellaneous Expenses No Sub Account	750.00	.00	.00	.00	.00	.00
69010.06	ETR MVHS	(750.00)	.00	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **6670 - Physical Therapy** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Department **745 - Medical Services** Totals	$0.00	$0.00	($38,720.00)	($41,000.00)	($42,700.00)	($42,700.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **621 - Lakeview Operations**							
Department **750 - Environmental Services**							
Division **6700 - Maintenance**							
Personnel Services							
60001.01	Earnings General Earnings	232,166.59	208,838.95	155,365.00	155,365.00	164,744.00	163,921.00
60005.01	Fringes FICA	13,986.24	12,492.84	9,633.00	9,633.00	10,214.00	10,202.00
60005.02	Fringes Medicare	3,271.13	2,922.06	2,253.00	2,253.00	2,400.00	2,337.00
60005.03	Fringes Retirement	13,874.47	14,496.86	11,186.00	11,186.00	11,921.00	11,861.00
60005.04	Fringes Health Insurance	55,510.45	58,782.21	46,482.00	46,482.00	61,604.00	61,604.00
60005.05	Fringes Dental Insurance	2,889.60	3,069.50	2,359.00	2,359.00	2,361.00	2,361.00
60005.06	Fringes Life Insurance	435.47	449.66	347.00	347.00	343.00	343.00
	Personnel Services Totals	$322,133.95	$301,052.08	$227,625.00	$227,625.00	$253,587.00	$252,629.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	12.65	12.08	150.00	.00	.00	.00
60101.01	Operating Supplies Other Operating Supplies	(73.56)	129.00	200.00	250.00	250.00	250.00
60101.05	Operating Supplies Building Supplies	10,919.06	10,514.45	12,000.00	12,000.00	13,000.00	13,000.00
60101.08	Operating Supplies Cleaning Supplies	(1,010.72)	.00	.00	.00	.00	.00
60101.21	Operating Supplies Landscaping Supplies	3,171.51	4,478.68	5,500.00	5,500.00	5,500.00	5,500.00
60120.01	Minor Equipment & Tools Other Minor Equipment	.00	(2.52)	600.00	600.00	600.00	600.00
60120.10	Minor Equipment & Tools Office Equipment	134.48	279.37	.00	.00	.00	.00
60120.12	Minor Equipment & Tools Small Tools	377.84	728.63	800.00	800.00	900.00	900.00
60200.01	General Professional Services Other General Prof Services	5,137.58	21,172.46	10,000.00	10,000.00	11,000.00	11,000.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	2,077.72	1,470.83	2,000.00	2,000.00	2,000.00	2,000.00
60600.05	Maintenance & Repairs Fire Protection Maintenance	2,961.08	3,482.83	5,000.00	12,000.00	8,000.00	8,000.00
60600.06	Maintenance & Repairs Heating & Cooling Maintenance	7,195.38	11,431.26	7,500.00	7,500.00	7,700.00	7,700.00
60600.13	Maintenance & Repairs Equipment Maintenance	7,048.83	2,705.33	2,200.00	3,000.00	3,000.00	3,000.00
60801.00	Cable TV No Sub Account	584.97	584.96	615.00	620.00	650.00	650.00
60802.00	Electricity No Sub Account	57,033.17	71,045.87	66,000.00	73,000.00	76,000.00	76,000.00
60803.00	Fuel Oil No Sub Account	2,486.40	759.50	2,000.00	2,000.00	2,000.00	2,000.00
60805.00	Garbage Removal No Sub Account	7,124.54	8,671.58	7,500.00	8,100.00	8,600.00	8,600.00
60806.00	Gas Natural/Propane	21,659.04	26,931.74	29,000.00	28,000.00	29,000.00	29,000.00
60808.00	Water & Sewer No Sub Account	35,099.33	41,012.00	37,500.00	42,000.00	44,000.00	44,000.00
69010.02	ETR Salaries	(7,923.99)	.00	.00	.00	.00	.00
69010.03	ETR Fringes	(3,993.31)	.00	.00	.00	.00	.00
69010.06	ETR MVHS	(475,333.89)	(507,321.59)	.00	.00	.00	.00
71000.18	Internal Chargebacks Maintenance Internal	722.64	861.46	800.00	800.00	1,000.00	1,000.00
	Operating Expenses Totals	($324,589.25)	($301,052.08)	$189,365.00	$208,170.00	$213,200.00	$213,200.00
	Division **6700 - Maintenance** Totals	$2,455.30	$0.00	($416,990.00)	($435,795.00)	($466,787.00)	($465,829.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**621 - Lakeview Operations**						
Department	**750 - Environmental Services**						
Division	**6730 - Housekeeping**						
Personnel Services							
60001.01	Earnings General Earnings	90,980.66	219,572.77	177,270.00	177,270.00	159,940.00	159,141.00
60005.01	Fringes FICA	5,572.75	12,752.31	10,991.00	10,991.00	9,916.00	9,904.00
60005.02	Fringes Medicare	1,303.50	2,982.43	2,570.00	2,570.00	2,319.00	2,269.00
60005.03	Fringes Retirement	5,184.13	15,209.06	11,123.00	11,123.00	11,573.00	11,515.00
60005.04	Fringes Health Insurance	29,481.85	80,881.52	73,984.00	73,984.00	95,861.00	95,861.00
60005.05	Fringes Dental Insurance	1,638.35	4,352.24	3,786.00	3,786.00	3,703.00	3,703.00
60005.06	Fringes Life Insurance	127.28	355.93	334.00	334.00	267.00	267.00
	Personnel Services Totals	$134,288.52	$336,106.26	$280,058.00	$280,058.00	$283,579.00	$282,660.00
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	14.99	286.72	.00	.00	.00	.00
60101.05	Operating Supplies Building Supplies	548.64	.00	300.00	300.00	300.00	300.00
60101.08	Operating Supplies Cleaning Supplies	11,770.05	9,455.08	13,000.00	16,000.00	17,000.00	17,000.00
60101.26	Operating Supplies Paper & Paper Products	10,024.22	6,503.98	11,000.00	11,000.00	12,000.00	12,000.00
60120.01	Minor Equipment & Tools Other Minor Equipment	54.07	77.25	1,000.00	1,000.00	1,000.00	1,000.00
60400.08	Contracted Services Extermination	1,058.81	888.52	1,000.00	1,000.00	1,100.00	1,100.00
60600.13	Maintenance & Repairs Equipment Maintenance	426.02	74.75	2,000.00	1,500.00	1,500.00	1,500.00
69010.02	ETR Salaries	100,207.62	.00	.00	.00	.00	.00
69010.03	ETR Fringes	25,436.59	.00	.00	.00	.00	.00
69010.06	ETR MVHS	(283,829.53)	(353,392.56)	.00	.00	.00	.00
	Operating Expenses Totals	($134,288.52)	($336,106.26)	$28,300.00	$30,800.00	$32,900.00	$32,900.00
	Division **6730 - Housekeeping** Totals	$0.00	$0.00	($308,358.00)	($310,858.00)	($316,479.00)	($315,560.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**621 - Lakeview Operations**						
Department	**750 - Environmental Services**						
Division	**6760 - Laundry**						
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	41.46	58.69	100.00	100.00	100.00	100.00
60101.03	Operating Supplies Bedding & Linens & Towels	178.87	147.64	600.00	600.00	600.00	600.00
60101.08	Operating Supplies Cleaning Supplies	8,904.99	15,735.79	10,100.00	11,000.00	12,000.00	12,000.00
60120.01	Minor Equipment & Tools Other Minor Equipment	.00	.00	200.00	200.00	200.00	200.00
60300.18	Client Care Services Laundering Services	5,088.58	.00	5,600.00	5,600.00	6,000.00	6,000.00
60400.13	Contracted Services Laundering Services	39,917.42	38,207.08	42,500.00	43,000.00	44,000.00	44,000.00
60600.13	Maintenance & Repairs Equipment Maintenance	.00	327.95	.00	400.00	400.00	400.00
69010.06	ETR MVHS	(54,131.32)	(54,477.15)	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$0.00	$59,100.00	$60,900.00	$63,300.00	$63,300.00
	Division **6760 - Laundry** Totals	$0.00	$0.00	($59,100.00)	($60,900.00)	($63,300.00)	($63,300.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **621 - Lakeview Operations**							
Department **750 - Environmental Services**							
Division **6790 - Transportation**							
Revenues							
47131.01	Transportation Revenues General Transport Revenue	910.70	.00	1,200.00	.00	.00	.00
	Revenues Totals	$910.70	$0.00	$1,200.00	$0.00	$0.00	$0.00
Operating Expenses							
60101.13	Operating Supplies Gasoline	842.89	725.68	1,200.00	900.00	1,000.00	1,000.00
60510.00	Transportation Services No Sub Account	.48	.00	.00	.00	.00	.00
60600.12	Maintenance & Repairs Vehicle Repairs & Maintenance	283.47	166.88	1,500.00	1,500.00	2,000.00	2,000.00
69010.06	ETR MVHS	(216.14)	(892.56)	.00	.00	.00	.00
	Operating Expenses Totals	$910.70	$0.00	$2,700.00	$2,400.00	$3,000.00	$3,000.00
	Division **6790 - Transportation** Totals	$0.00	$0.00	($1,500.00)	($2,400.00)	($3,000.00)	($3,000.00)
	Department **750 - Environmental Services** Totals	$2,455.30	$0.00	($785,948.00)	($809,953.00)	($849,566.00)	($847,689.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**621 - Lakeview Operations**						
Department	**755 - Support Services**						
Division	**6820 - Social Service**						
Personnel Services							
60001.01	Earnings General Earnings	87,969.25	79,295.48	82,133.00	82,133.00	84,450.00	84,028.00
60005.01	Fringes FICA	5,304.45	4,746.10	5,092.00	5,092.00	5,235.00	5,229.00
60005.02	Fringes Medicare	1,240.51	1,109.91	1,191.00	1,191.00	1,224.00	1,198.00
60005.03	Fringes Retirement	5,382.53	5,609.99	5,914.00	5,914.00	6,111.00	6,079.00
60005.04	Fringes Health Insurance	21,064.06	21,067.10	21,699.00	21,699.00	28,758.00	28,758.00
60005.05	Fringes Dental Insurance	1,110.32	1,110.48	1,111.00	1,111.00	1,110.00	1,110.00
60005.06	Fringes Life Insurance	170.74	157.60	155.00	155.00	173.00	173.00
	Personnel Services Totals	$122,241.86	$113,096.66	$117,295.00	$117,295.00	$127,061.00	$126,575.00
Operating Expenses							
60120.10	Minor Equipment & Tools Office Equipment	.00	1,408.68	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	385.00	135.00	300.00	300.00	300.00	300.00
61101.01	Hotel Hotel Expense-Employee	196.00	.00	200.00	200.00	200.00	200.00
61103.01	Mileage Mileage Reimbursement-Employee	471.68	.00	500.00	300.00	300.00	300.00
69010.02	ETR Salaries	.00	(437.64)	.00	.00	.00	.00
69010.03	ETR Fringes	.00	(200.78)	.00	.00	.00	.00
69010.06	ETR MVHS	(123,294.54)	(114,001.92)	.00	.00	.00	.00
	Operating Expenses Totals	($122,241.86)	($113,096.66)	$1,000.00	$800.00	$800.00	$800.00
	Division **6820 - Social Service** Totals	$0.00	$0.00	($118,295.00)	($118,095.00)	($127,861.00)	($127,375.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **621 - Lakeview Operations**							
Department **755 - Support Services**							
Division **6850 - Activities**							
Personnel Services							
60001.01	Earnings General Earnings	221,688.79	186,677.18	200,751.00	110,500.00	114,867.00	114,293.00
60005.01	Fringes FICA	13,078.57	10,870.29	12,447.00	6,851.00	7,121.00	7,114.00
60005.02	Fringes Medicare	3,058.73	2,542.24	2,911.00	1,603.00	1,665.00	1,630.00
60005.03	Fringes Retirement	12,142.71	13,639.60	13,952.00	7,956.00	8,312.00	8,270.00
60005.04	Fringes Health Insurance	40,036.57	40,063.25	41,332.00	22,823.00	27,389.00	27,389.00
60005.05	Fringes Dental Insurance	2,110.54	3,169.63	3,173.00	2,115.00	2,116.00	2,116.00
60005.06	Fringes Life Insurance	373.51	412.87	413.00	252.00	252.00	252.00
	Personnel Services Totals	$292,489.42	$257,375.06	$274,979.00	$152,100.00	$161,722.00	$161,064.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	33.29	24.16	.00	.00	.00	.00
60101.01	Operating Supplies Other Operating Supplies	6.28	79.84	.00	20.00	25.00	25.00
60101.10	Operating Supplies Craft & Activity Supplies	2,272.81	2,037.06	2,700.00	2,700.00	2,700.00	2,700.00
60101.12	Operating Supplies Food	929.98	864.50	1,200.00	1,200.00	1,200.00	1,200.00
60120.01	Minor Equipment & Tools Other Minor Equipment	.00	39.98	.00	.00	.00	.00
60120.10	Minor Equipment & Tools Office Equipment	473.54	1,705.15	.00	.00	.00	.00
60200.01	General Professional Services Other General Prof Services	2,672.00	2,740.00	2,600.00	2,600.00	2,800.00	2,800.00
60740.00	Employee Training No Sub Account	410.00	100.00	600.00	200.00	200.00	200.00
60772.00	Professional Dues No Sub Account	20.00	20.00	20.00	100.00	100.00	100.00
61101.01	Hotel Hotel Expense-Employee	394.00	30.00	475.00	475.00	200.00	200.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	100.00	100.00	100.00	100.00
69010.06	ETR MVHS	(299,701.32)	(265,015.75)	.00	.00	.00	.00
	Operating Expenses Totals	($292,489.42)	($257,375.06)	$7,695.00	$7,395.00	$7,325.00	$7,325.00
	Division **6850 - Activities** Totals	$0.00	$0.00	($282,674.00)	($159,495.00)	($169,047.00)	($168,389.00)

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**621 - Lakeview Operations**						
Department	**755 - Support Services**						
Division	**6910 - Dietary**						
Personnel Services							
60001.01	Earnings General Earnings	705,732.99	635,098.39	586,837.00	650,000.00	668,809.00	665,453.00
60005.01	Fringes FICA	42,183.82	37,588.34	36,384.00	40,300.00	41,156.00	41,107.00
60005.02	Fringes Medicare	9,865.61	8,790.82	8,509.00	9,425.00	9,625.00	9,416.00
60005.03	Fringes Retirement	39,193.44	38,967.91	39,149.00	40,340.00	43,853.00	43,610.00
60005.04	Fringes Health Insurance	178,253.17	186,771.25	199,048.00	187,689.00	234,006.00	234,006.00
60005.05	Fringes Dental Insurance	10,744.63	10,246.92	10,727.00	9,600.00	8,953.00	8,953.00
60005.06	Fringes Life Insurance	1,001.41	1,015.98	1,074.00	1,074.00	1,074.00	1,074.00
	Personnel Services Totals	$986,975.07	$918,479.61	$881,728.00	$938,428.00	$1,007,476.00	$1,003,619.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	171.82	142.08	200.00	150.00	200.00	200.00
60101.01	Operating Supplies Other Operating Supplies	162.33	363.40	180.00	180.00	200.00	200.00
60101.08	Operating Supplies Cleaning Supplies	7,772.55	11,554.59	8,300.00	11,500.00	12,000.00	12,000.00
60101.12	Operating Supplies Food	282,642.06	230,515.38	283,000.00	285,000.00	293,000.00	293,000.00
60101.18	Operating Supplies Kitchen Supplies	2,526.05	1,097.43	1,200.00	1,200.00	1,300.00	1,300.00
60101.19	Operating Supplies Kitchen Utensils	446.24	571.59	800.00	800.00	800.00	800.00
60101.26	Operating Supplies Paper & Paper Products	9,673.68	10,141.51	10,800.00	12,000.00	12,400.00	12,400.00
60101.29	Operating Supplies Uniform & Clothing	.00	.00	.00	350.00	350.00	350.00
60102.01	Medical Supplies Other Medical Supplies	1,050.24	300.00	.00	.00	.00	.00
60102.02	Medical Supplies Dietary Supplements	12,428.30	14,737.62	15,000.00	15,000.00	16,000.00	16,000.00
60120.01	Minor Equipment & Tools Other Minor Equipment	97.94	1,689.83	300.00	900.00	900.00	900.00
60120.10	Minor Equipment & Tools Office Equipment	.00	1,249.31	.00	.00	.00	.00
60200.01	General Professional Services Other General Prof Services	870.47	20,010.50	22,000.00	.00	.00	.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	6,763.47	4,862.64	7,000.00	7,000.00	7,000.00	7,000.00
60730.00	Dupl/Printing (internal) No Sub Account	.00	64.53	.00	65.00	65.00	65.00
60740.00	Employee Training No Sub Account	541.19	194.94	500.00	500.00	500.00	500.00
61101.01	Hotel Hotel Expense-Employee	.00	.00	250.00	250.00	250.00	250.00
61103.01	Mileage Mileage Reimbursement-Employee	19.30	60.48	175.00	175.00	175.00	175.00
69010.00	ETR No Sub Account	(241,226.61)	(251,772.52)	(242,000.00)	(246,000.00)	(253,000.00)	(253,000.00)
69010.02	ETR Salaries	(2,238.67)	.00	.00	.00	.00	.00
69010.03	ETR Fringes	(325.71)	.00	.00	.00	.00	.00
69010.06	ETR MVHS	(1,068,349.72)	(964,262.92)	.00	.00	.00	.00
	Operating Expenses Totals	($986,975.07)	($918,479.61)	$107,705.00	$89,070.00	$92,140.00	$92,140.00
	Division **6910 - Dietary** Totals	$0.00	$0.00	($989,433.00)	($1,027,498.00)	($1,099,616.00)	($1,095,759.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**621 - Lakeview Operations**						
Department	**755 - Support Services**						
Division	**6930 - Beauty Shop**						
Revenues							
51135.00	Personal Care Revenue No Sub Account	3,946.00	3,662.00	3,500.00	3,700.00	3,700.00	3,700.00
	Revenues Totals	$3,946.00	$3,662.00	$3,500.00	$3,700.00	$3,700.00	$3,700.00
Personnel Services							
60001.01	Earnings General Earnings	.00	2,373.24	2,380.00	2,380.00	2,500.00	2,500.00
60005.01	Fringes FICA	.00	127.37	147.00	147.00	155.00	155.00
60005.02	Fringes Medicare	.00	29.73	35.00	35.00	36.00	36.00
60005.03	Fringes Retirement	.00	164.88	171.00	171.00	181.00	181.00
60005.04	Fringes Health Insurance	.00	1,138.41	1,120.00	1,120.00	1,120.00	1,120.00
60005.05	Fringes Dental Insurance	.00	59.98	60.00	60.00	60.00	60.00
60005.06	Fringes Life Insurance	.00	4.91	5.00	5.00	5.00	5.00
	Personnel Services Totals	$0.00	$3,898.52	$3,918.00	$3,918.00	$4,057.00	$4,057.00
Operating Expenses							
60101.01	Operating Supplies Other Operating Supplies	121.55	222.15	250.00	250.00	250.00	250.00
69010.02	ETR Salaries	2,238.67	.00	.00	.00	.00	.00
69010.03	ETR Fringes	325.71	.00	.00	.00	.00	.00
69010.06	ETR MVHS	1,260.07	(458.67)	.00	.00	.00	.00
	Operating Expenses Totals	$3,946.00	($236.52)	$250.00	$250.00	$250.00	$250.00
	Division **6930 - Beauty Shop** Totals	$0.00	$0.00	($668.00)	($468.00)	($607.00)	($607.00)
	Department **755 - Support Services** Totals	$0.00	$0.00	($1,391,070.00)	($1,305,556.00)	($1,397,131.00)	($1,392,130.00)
	Fund **621 - Lakeview Operations** Totals	$2,455.30	$0.00	$0.00	($2,105.00)	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**623 - Regent**						
Department	**650 - Operations**						
Division	**1000 - Administration**						
Revenues							
48902.00	Insurance Recoveries No Sub Account	(126.63)	.00	.00	.00	.00	.00
51135.00	Personal Care Revenue No Sub Account	449,055.06	534,088.69	540,000.00	505,000.00	500,015.00	500,015.00
51300.05	General State Revenue Direct Care WF Provider Pymt	29,334.91	24,694.43	25,000.00	25,000.00	25,000.00	25,000.00
51300.06	General State Revenue Cares Act Provider Payment	2,168.55	1,307.07	1,000.00	1,000.00	1,000.00	1,000.00
51500.01	Miscellaneous Revenue General Misc Revenue	.00	14.28	.00	.00	.00	.00
51520.00	Sale of Cty Property and Equip No Sub Account	.00	12,050.00	.00	.00	.00	.00
	Revenues Totals	$480,431.89	$572,154.47	$566,000.00	$531,000.00	$526,015.00	$526,015.00
Personnel Services							
60001.01	Earnings General Earnings	269,106.90	278,548.02	321,411.00	285,283.00	314,462.00	308,848.00
60005.01	Fringes FICA	15,527.73	16,296.19	19,927.00	17,688.00	19,496.00	19,223.00
60005.02	Fringes Medicare	3,630.96	3,810.03	4,660.00	41,367.00	4,559.00	4,404.00
60005.03	Fringes Retirement	17,796.51	19,079.93	22,613.00	20,540.00	20,902.00	20,662.00
60005.04	Fringes Health Insurance	43,435.27	62,045.05	110,959.00	55,044.00	92,178.00	91,571.00
60005.05	Fringes Dental Insurance	2,959.95	3,322.67	5,558.00	3,432.00	3,713.00	3,689.00
60005.06	Fringes Life Insurance	513.12	456.75	725.00	435.00	420.00	417.00
60005.14	Fringes GASB 68 ADJ	(9,292.00)	7,676.00	.00	.00	.00	.00
	Personnel Services Totals	$343,678.44	$391,234.64	$485,853.00	$423,789.00	$455,730.00	$448,814.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	76.79	48.44	150.00	300.00	200.00	200.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	11.33	12.93	25.00	25.00	25.00	25.00
60101.03	Operating Supplies Bedding & Linens & Towels	13.62	.00	25.00	40.00	40.00	40.00
60101.05	Operating Supplies Building Supplies	232.61	111.33	400.00	600.00	500.00	500.00
60101.08	Operating Supplies Cleaning Supplies	975.89	765.27	490.00	1,300.00	1,200.00	1,200.00
60101.10	Operating Supplies Craft & Activity Supplies	8.33	.00	150.00	175.00	175.00	175.00
60101.12	Operating Supplies Food	2,847.44	3,414.53	3,300.00	3,500.00	3,600.00	3,600.00
60101.18	Operating Supplies Kitchen Supplies	3.19	20.26	20.00	50.00	50.00	50.00
60101.19	Operating Supplies Kitchen Utensils	56.63	189.90	50.00	50.00	50.00	50.00
60101.21	Operating Supplies Landscaping Supplies	89.82	.00	200.00	200.00	200.00	200.00
60101.26	Operating Supplies Paper & Paper Products	972.61	1,225.78	1,300.00	1,200.00	1,200.00	1,200.00
60102.01	Medical Supplies Other Medical Supplies	527.94	189.20	250.00	250.00	250.00	250.00
60102.04	Medical Supplies Incontinent Disposables	42.50	176.48	400.00	200.00	200.00	200.00
60102.05	Medical Supplies Infection Control Supplies	1,056.66	669.83	1,000.00	1,000.00	1,100.00	1,100.00
60120.01	Minor Equipment & Tools Other Minor Equipment	132.34	.00	100.00	100.00	100.00	100.00
60120.07	Minor Equipment & Tools Minor Computer Software	1,192.15	739.18	1,200.00	850.00	.00	.00
60120.10	Minor Equipment & Tools Office Equipment	.00	1,556.47	.00	.00	.00	.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**623 - Regent**						
Department	**650 - Operations**						
Division	**1000 - Administration**						
Operating Expenses							
60200.01	General Professional Services Other General Prof Services	1,019.22	1,104.00	1,800.00	2,000.00	2,000.00	2,000.00
60260.05	Medical Services Employee Medical Exams	35.00	36.00	180.00	96.00	150.00	150.00
60270.03	Legal & Law Enforcement Services Background Checks	25.00	73.75	100.00	75.00	75.00	75.00
60300.18	Client Care Services Laundering Services	83.03	338.71	320.00	320.00	350.00	350.00
60400.08	Contracted Services Extermination	239.36	245.00	250.00	250.00	260.00	260.00
60400.13	Contracted Services Laundering Services	1,036.78	1,017.06	1,150.00	2,200.00	3,000.00	2,400.00
60510.00	Transportation Services No Sub Account	224.97	92.68	325.00	325.00	325.00	325.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	21,738.57	948.91	500.00	.00	.00	.00
60600.12	Maintenance & Repairs Vehicle Repairs & Maintenance	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
60600.13	Maintenance & Repairs Equipment Maintenance	484.61	4.24	400.00	400.00	400.00	400.00
60602.01	IT Maintenance Other IT Maintenance	.00	581.81	.00	600.00	600.00	600.00
60705.00	Advertising and Promotions No Sub Account	.00	.00	200.00	200.00	200.00	200.00
60730.00	Dupl/Printing (internal) No Sub Account	.00	41.82	.00	40.00	50.00	50.00
60740.00	Employee Training No Sub Account	363.99	519.50	600.00	6,000.00	600.00	600.00
60755.00	Internet/Data Communications No Sub Account	553.19	603.31	630.00	605.00	615.00	615.00
60760.00	Licenses & Permits No Sub Account	233.00	.00	230.00	230.00	230.00	230.00
60761.00	Software Licenses No Sub Account	.00	.00	.00	.00	7,440.00	7,440.00
60772.00	Professional Dues No Sub Account	436.94	486.95	480.00	490.00	510.00	510.00
60780.00	Personnel Recruitment No Sub Account	.00	82.02	225.00	225.00	225.00	225.00
60785.02	Phone Telephone (External)	360.76	203.72	210.00	210.00	220.00	220.00
60785.04	Phone Cell Phone	398.36	417.65	440.00	420.00	440.00	440.00
60787.00	Postage No Sub Account	.00	.00	15.00	15.00	15.00	15.00
60801.00	Cable TV No Sub Account	292.51	292.54	315.00	300.00	315.00	315.00
60802.00	Electricity No Sub Account	2,884.56	3,039.66	3,100.00	3,100.00	3,200.00	3,200.00
60805.00	Garbage Removal No Sub Account	259.12	267.97	275.00	312.00	325.00	325.00
60806.00	Gas Natural/Propane	683.79	822.25	1,000.00	1,000.00	1,100.00	1,100.00
60808.00	Water & Sewer No Sub Account	1,701.91	1,797.51	2,100.00	2,100.00	2,200.00	2,200.00
61101.01	Hotel Hotel Expense-Employee	83.75	72.39	130.00	130.00	130.00	130.00
61102.01	Meals Meal Expense-Employee	15.50	.00	.00	.00	.00	.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	100.00	100.00	100.00	100.00
61310.00	Basic Liability No Sub Account	3,279.52	6,032.00	6,350.00	6,518.00	6,900.00	6,900.00
61316.00	Property Insurance No Sub Account	580.00	587.00	620.00	591.00	615.00	615.00
61317.00	Workers Comp No Sub Account	447.25	1,625.93	2,000.00	2,000.00	2,000.00	2,000.00
62000.00	Depreciation Expense No Sub Account	11,146.33	10,992.00	.00	.00	.00	.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **623 - Regent**							
Department **650 - Operations**							
Division **1000 - Administration**							
Operating Expenses							
69010.02	ETR Salaries	(170.27)	.00	.00	.00	.00	.00
69010.03	ETR Fringes	(95.16)	.00	.00	.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	4,120.00	4,120.00	4,120.00	4,120.00	9,248.00	9,248.00
71000.18	Internal Chargebacks Maintenance Internal	1,888.68	.00	.00	.00	.00	.00
71000.38	Internal Chargebacks External Audit Costs	129.00	128.00	150.00	127.00	129.00	129.00
	Operating Expenses Totals	$62,719.12	$45,693.98	$38,375.00	$45,939.00	$53,857.00	$53,257.00
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	.00	.00	3,000.00	3,000.00	16,800.00	16,800.00
80180.00	Vehicles No Sub Account	.00	.00	.00	.00	70,000.00	.00
	Capital Outlay Totals	$0.00	$0.00	$3,000.00	$3,000.00	$86,800.00	$16,800.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	(38,772.00)	(57,972.00)	70,372.00	(7,144.00)
	Fund Balance Usage Totals	$0.00	$0.00	($38,772.00)	($57,972.00)	$70,372.00	($7,144.00)
	Division **1000 - Administration** Totals	$74,034.33	$135,225.85	$0.00	$300.00	$0.00	$0.00
	Department **650 - Operations** Totals	$74,034.33	$135,225.85	$0.00	$300.00	$0.00	$0.00
	Fund **623 - Regent** Totals	$74,034.33	$135,225.85	$0.00	$300.00	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**624 - Maplewood**						
Department	**770 - Operations**						
Division	**1000 - Administration**						
Revenues							
51135.00	Personal Care Revenue No Sub Account	1,058,403.37	1,026,247.69	1,044,000.00	1,019,491.00	1,051,145.00	1,051,145.00
51300.05	General State Revenue Direct Care WF Provider Pymt	41,739.70	42,399.93	30,000.00	30,000.00	35,000.00	38,000.00
51300.06	General State Revenue Cares Act Provider Payment	7,563.21	5,776.86	2,500.00	2,500.00	3,000.00	3,000.00
51500.01	Miscellaneous Revenue General Misc Revenue	.00	439.88	.00	.00	.00	.00
51510.00	Interest Revenue No Sub Account	4.40	2.03	.00	.00	.00	.00
51525.00	Gain on Sale of Assets No Sub Account	(399.77)	(961.03)	.00	.00	.00	.00
	Revenues Totals	$1,107,310.91	$1,073,905.36	$1,076,500.00	$1,051,991.00	$1,089,145.00	$1,092,145.00
Personnel Services							
60001.01	Earnings General Earnings	439,817.77	458,417.11	516,233.00	516,233.00	546,680.00	536,721.00
60005.01	Fringes FICA	26,602.60	27,906.92	35,089.00	32,006.00	33,893.00	33,405.00
60005.02	Fringes Medicare	6,221.43	6,526.28	8,206.00	7,485.00	7,927.00	7,653.00
60005.03	Fringes Retirement	23,112.46	26,627.21	30,992.00	32,000.00	34,680.00	34,312.00
60005.04	Fringes Health Insurance	61,809.02	74,409.05	97,150.00	85,250.00	124,682.00	123,580.00
60005.05	Fringes Dental Insurance	3,999.59	4,458.70	6,026.00	5,010.00	6,168.00	6,125.00
60005.06	Fringes Life Insurance	545.98	663.17	694.00	730.00	932.00	928.00
60005.14	Fringes GASB 68 ADJ	(8,627.00)	9,272.00	.00	.00	.00	.00
	Personnel Services Totals	$553,481.85	$608,280.44	$694,390.00	$678,714.00	$754,962.00	$742,724.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	583.00	346.88	500.00	500.00	500.00	500.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	102.98	128.24	100.00	100.00	120.00	120.00
60101.01	Operating Supplies Other Operating Supplies	18.55	.00	.00	.00	.00	.00
60101.03	Operating Supplies Bedding & Linens & Towels	29.93	86.18	220.00	175.00	175.00	175.00
60101.05	Operating Supplies Building Supplies	180.91	556.61	1,000.00	1,000.00	1,000.00	1,000.00
60101.08	Operating Supplies Cleaning Supplies	1,263.02	2,181.74	1,850.00	2,900.00	2,900.00	2,900.00
60101.10	Operating Supplies Craft & Activity Supplies	234.44	232.46	650.00	650.00	500.00	500.00
60101.12	Operating Supplies Food	33,730.66	38,545.45	37,000.00	37,000.00	38,000.00	38,000.00
60101.18	Operating Supplies Kitchen Supplies	727.29	67.40	400.00	400.00	400.00	400.00
60101.19	Operating Supplies Kitchen Utensils	203.62	123.21	100.00	100.00	100.00	100.00
60101.21	Operating Supplies Landscaping Supplies	81.50	44.71	300.00	300.00	300.00	300.00
60101.26	Operating Supplies Paper & Paper Products	3,805.43	3,717.15	4,100.00	3,900.00	4,000.00	4,000.00
60102.01	Medical Supplies Other Medical Supplies	404.51	322.02	475.00	475.00	500.00	500.00
60102.04	Medical Supplies Incontinent Disposables	294.58	996.42	450.00	450.00	450.00	450.00
60102.05	Medical Supplies Infection Control Supplies	1,364.82	961.79	1,500.00	1,200.00	1,300.00	1,300.00
60120.01	Minor Equipment & Tools Other Minor Equipment	485.74	1,051.43	500.00	7,900.00	500.00	500.00
60120.02	Minor Equipment & Tools Appliances	.00	2,006.99	1,500.00	1,500.00	1,500.00	1,500.00
60120.07	Minor Equipment & Tools Minor Computer Software	5,264.95	3,577.86	5,400.00	5,400.00	820.00	820.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**624 - Maplewood**						
Department	**770 - Operations**						
Division	**1000 - Administration**						
Operating Expenses							
60120.10	Minor Equipment & Tools Office Equipment	1,540.62	3,198.62	550.00	550.00	550.00	550.00
60200.01	General Professional Services Other General Prof Services	134.61	690.46	1,500.00	1,500.00	1,500.00	1,500.00
60200.21	General Professional Services Outside Contracted Services CNA	11,899.70	.00	.00	.00	.00	.00
60260.05	Medical Services Employee Medical Exams	192.50	234.00	220.00	220.00	220.00	220.00
60270.03	Legal & Law Enforcement Services Background Checks	75.00	218.25	150.00	150.00	150.00	150.00
60300.18	Client Care Services Laundering Services	812.42	1,118.72	1,800.00	1,800.00	1,900.00	1,900.00
60400.08	Contracted Services Extermination	265.31	164.59	200.00	170.00	190.00	190.00
60400.13	Contracted Services Laundering Services	44.69	.00	200.00	.00	.00	.00
60510.00	Transportation Services No Sub Account	998.22	1,362.43	1,100.00	1,100.00	1,200.00	1,200.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	138.86	900.00	600.00	6,000.00	600.00	600.00
60600.12	Maintenance & Repairs Vehicle Repairs & Maintenance	877.52	55.68	1,500.00	1,500.00	1,500.00	1,500.00
60600.13	Maintenance & Repairs Equipment Maintenance	232.95	347.44	2,300.00	2,300.00	2,300.00	2,300.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(31.28)	.00	.00	.00	.00
60705.00	Advertising and Promotions No Sub Account	.00	27.92	.00	.00	.00	.00
60730.00	Dupl/Printing (internal) No Sub Account	.00	204.19	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	2,170.41	2,161.01	2,600.00	2,200.00	2,300.00	2,300.00
60755.00	Internet/Data Communications No Sub Account	653.77	603.36	630.00	620.00	630.00	630.00
60760.00	Licenses & Permits No Sub Account	1,204.75	.00	1,200.00	1,240.00	.00	.00
60761.00	Software Licenses No Sub Account	.00	.00	.00	.00	7,740.00	7,740.00
60772.00	Professional Dues No Sub Account	990.17	967.90	900.00	970.00	1,000.00	1,000.00
60780.00	Personnel Recruitment No Sub Account	.00	96.73	700.00	700.00	700.00	700.00
60785.02	Phone Telephone (External)	360.77	203.72	220.00	220.00	230.00	230.00
60785.04	Phone Cell Phone	398.36	417.72	435.00	435.00	450.00	450.00
60785.05	Phone Smart Phone BYOD	.00	.00	75.00	75.00	75.00	75.00
60787.00	Postage No Sub Account	1.63	43.80	40.00	40.00	40.00	40.00
60801.00	Cable TV No Sub Account	584.99	584.94	610.00	610.00	620.00	620.00
60802.00	Electricity No Sub Account	10,826.96	13,487.04	13,000.00	13,500.00	13,900.00	13,900.00
60805.00	Garbage Removal No Sub Account	1,252.83	1,392.37	1,350.00	1,350.00	1,400.00	1,400.00
60806.00	Gas Natural/Propane	3,766.81	4,683.78	5,000.00	5,000.00	5,100.00	5,100.00
60808.00	Water & Sewer No Sub Account	6,473.27	7,595.71	6,000.00	7,700.00	7,900.00	7,900.00
61101.01	Hotel Hotel Expense-Employee	138.75	72.41	175.00	175.00	175.00	175.00
61102.01	Meals Meal Expense-Employee	24.25	.00	25.00	25.00	25.00	25.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	100.00	100.00	100.00	100.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**624 - Maplewood**						
Department	**770 - Operations**						
Division	**1000 - Administration**						
Operating Expenses							
61200.01	Rent Other Rent	172,673.45	172,673.45	172,674.00	172,674.00	172,674.00	172,674.00
61201.01	Lease Other Lease Payments	2,470.00	2,185.00	2,400.00	2,400.00	2,500.00	2,500.00
61310.00	Basic Liability No Sub Account	12,527.69	14,568.00	15,296.00	17,176.00	18,050.00	18,050.00
61317.00	Workers Comp No Sub Account	10,523.14	1,683.93	6,000.00	2,000.00	2,000.00	2,000.00
62000.00	Depreciation Expense No Sub Account	12,253.54	11,468.49	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	5.00	.00	.00	.00	.00	.00
69010.00	ETR No Sub Account	56,032.20	54,868.02	56,000.00	54,000.00	56,000.00	56,000.00
69010.02	ETR Salaries	(425.67)	.00	.00	.00	.00	.00
69010.03	ETR Fringes	(237.94)	.00	.00	.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	20,600.00	20,600.00	20,600.00	20,600.00	36,944.00	36,944.00
71000.18	Internal Chargebacks Maintenance Internal	1,924.32	207.90	.00	.00	.00	.00
71000.38	Internal Chargebacks External Audit Costs	286.00	284.00	.00	286.00	292.00	292.00
	Operating Expenses Totals	$383,467.78	$374,286.84	$372,195.00	$383,336.00	$394,020.00	$394,020.00
Transfers Out							
69999.29	Transfers Out Monarch Manor	100,000.00	73,000.00	.00	.00	.00	.00
	Transfers Out Totals	$100,000.00	$73,000.00	$0.00	$0.00	$0.00	$0.00
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	.00	.00	14,300.00	7,600.00	24,000.00	24,000.00
	Capital Outlay Totals	$0.00	$0.00	$14,300.00	$7,600.00	$24,000.00	$24,000.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	4,385.00	17,659.00	83,837.00	68,599.00
	Fund Balance Usage Totals	$0.00	$0.00	$4,385.00	$17,659.00	$83,837.00	$68,599.00
	Division **1000 - Administration** Totals	$70,361.28	$18,338.08	$0.00	$0.00	$0.00	$0.00
	Department **770 - Operations** Totals	$70,361.28	$18,338.08	$0.00	$0.00	$0.00	$0.00
	Fund **624 - Maplewood** Totals	$70,361.28	$18,338.08	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**625 - Neshonoc Manor**						
Department	**650 - Operations**						
Division	**1000 - Administration**						
Revenues							
51135.00	Personal Care Revenue No Sub Account	1,086,647.61	1,123,602.20	1,130,425.00	1,134,118.00	1,161,981.00	1,161,981.00
51300.05	General State Revenue Direct Care WF Provider Pymt	39,834.65	42,563.40	35,000.00	35,000.00	30,000.00	30,000.00
51300.06	General State Revenue Cares Act Provider Payment	6,840.36	4,462.88	2,500.00	2,500.00	2,500.00	2,500.00
51500.01	Miscellaneous Revenue General Misc Revenue	.00	383.42	.00	.00	.00	.00
51525.00	Gain on Sale of Assets No Sub Account	(399.77)	(987.30)	.00	.00	.00	.00
	Revenues Totals	$1,132,922.85	$1,170,024.60	$1,167,925.00	$1,171,618.00	$1,194,481.00	$1,194,481.00
Personnel Services							
60001.01	Earnings General Earnings	402,215.02	447,494.75	506,856.00	506,856.00	509,258.00	499,486.00
60005.01	Fringes FICA	24,628.82	27,073.49	34,507.00	31,089.00	31,573.00	31,088.00
60005.02	Fringes Medicare	5,759.62	6,330.94	8,070.00	7,349.00	7,385.00	7,122.00
60005.03	Fringes Retirement	22,700.08	26,839.75	34,199.00	34,199.00	30,543.00	30,188.00
60005.04	Fringes Health Insurance	56,854.72	79,051.59	109,386.00	88,744.00	98,974.00	97,871.00
60005.05	Fringes Dental Insurance	3,675.94	4,856.54	5,623.00	5,623.00	4,145.00	4,101.00
60005.06	Fringes Life Insurance	484.88	672.71	765.00	765.00	715.00	711.00
60005.14	Fringes GASB 68 ADJ	(5,084.00)	5,316.00	.00	.00	.00	.00
	Personnel Services Totals	$511,235.08	$597,635.77	$699,406.00	$674,625.00	$682,593.00	$670,567.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	357.49	233.78	475.00	475.00	475.00	475.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	87.41	134.30	125.00	125.00	125.00	125.00
60101.01	Operating Supplies Other Operating Supplies	.00	17.00	.00	.00	.00	.00
60101.03	Operating Supplies Bedding & Linens & Towels	65.64	93.85	220.00	220.00	220.00	220.00
60101.05	Operating Supplies Building Supplies	299.44	605.60	1,000.00	1,000.00	1,000.00	1,000.00
60101.08	Operating Supplies Cleaning Supplies	1,235.42	2,739.33	2,000.00	2,200.00	2,300.00	2,300.00
60101.10	Operating Supplies Craft & Activity Supplies	190.49	241.59	500.00	400.00	450.00	450.00
60101.12	Operating Supplies Food	27,349.24	29,533.41	28,350.00	31,000.00	31,000.00	31,000.00
60101.18	Operating Supplies Kitchen Supplies	82.29	107.64	200.00	200.00	200.00	200.00
60101.19	Operating Supplies Kitchen Utensils	570.37	132.78	200.00	200.00	200.00	200.00
60101.21	Operating Supplies Landscaping Supplies	82.50	44.70	300.00	300.00	300.00	300.00
60101.26	Operating Supplies Paper & Paper Products	3,833.77	4,201.90	3,800.00	3,800.00	3,800.00	3,800.00
60102.01	Medical Supplies Other Medical Supplies	841.15	383.59	500.00	1,500.00	500.00	500.00
60102.04	Medical Supplies Incontinent Disposables	501.80	446.12	550.00	550.00	550.00	550.00
60102.05	Medical Supplies Infection Control Supplies	1,223.53	901.23	1,500.00	1,000.00	1,200.00	1,200.00
60102.14	Medical Supplies Treatment Supplies	.19	.00	.00	.00	.00	.00
60120.01	Minor Equipment & Tools Other Minor Equipment	720.52	2,072.27	1,000.00	6,000.00	1,000.00	1,000.00
60120.02	Minor Equipment & Tools Appliances	.00	4,576.98	.00	.00	.00	.00
60120.07	Minor Equipment & Tools Minor Computer Software	5,264.95	3,577.86	5,200.00	5,200.00	1,000.00	1,000.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**625 - Neshonoc Manor**						
Department	**650 - Operations**						
Division	**1000 - Administration**						
Operating Expenses							
60120.10	Minor Equipment & Tools Office Equipment	1,232.75	1,359.92	500.00	500.00	500.00	500.00
60200.01	General Professional Services Other General Prof Services	2,425.36	261.92	1,000.00	1,000.00	1,000.00	1,000.00
60200.21	General Professional Services Outside Contracted Services CNA	154,004.23	52,359.53	.00	.00	.00	.00
60260.05	Medical Services Employee Medical Exams	262.50	162.00	250.00	250.00	250.00	250.00
60270.03	Legal & Law Enforcement Services Background Checks	77.50	118.75	150.00	150.00	150.00	150.00
60300.18	Client Care Services Laundering Services	1,006.48	1,216.33	1,100.00	1,500.00	1,500.00	1,500.00
60400.08	Contracted Services Extermination	190.31	164.59	170.00	170.00	180.00	180.00
60400.13	Contracted Services Laundering Services	1,490.03	1,131.08	1,500.00	1,800.00	3,000.00	1,850.00
60510.00	Transportation Services No Sub Account	950.61	1,036.74	1,000.00	1,000.00	1,100.00	1,100.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	.00	900.00	.00	.00	.00	.00
60600.12	Maintenance & Repairs Vehicle Repairs & Maintenance	6,621.52	75.14	800.00	800.00	1,100.00	1,100.00
60600.13	Maintenance & Repairs Equipment Maintenance	2,346.43	5,949.39	2,500.00	25,000.00	2,500.00	2,500.00
60730.00	Dupl/Printing (internal) No Sub Account	.00	188.47	.00	75.00	100.00	100.00
60740.00	Employee Training No Sub Account	3,113.86	1,852.99	2,500.00	1,500.00	1,800.00	1,800.00
60755.00	Internet/Data Communications No Sub Account	603.48	603.34	630.00	610.00	625.00	625.00
60760.00	Licenses & Permits No Sub Account	1,204.75	.00	1,200.00	1,250.00	.00	.00
60761.00	Software Licenses No Sub Account	.00	.00	.00	.00	7,740.00	7,740.00
60772.00	Professional Dues No Sub Account	1,033.41	986.87	950.00	1,000.00	1,100.00	1,100.00
60780.00	Personnel Recruitment No Sub Account	.00	103.73	750.00	500.00	500.00	500.00
60785.02	Phone Telephone (External)	360.77	203.72	200.00	375.00	220.00	220.00
60785.04	Phone Cell Phone	398.36	417.72	433.00	420.00	430.00	430.00
60785.05	Phone Smart Phone BYOD	.00	.00	75.00	75.00	75.00	75.00
60787.00	Postage No Sub Account	9.21	10.46	25.00	25.00	25.00	25.00
60801.00	Cable TV No Sub Account	585.00	584.96	610.00	585.00	600.00	600.00
60802.00	Electricity No Sub Account	10,826.95	13,487.04	12,500.00	13,000.00	13,500.00	13,500.00
60805.00	Garbage Removal No Sub Account	1,252.83	1,392.38	1,450.00	1,450.00	1,480.00	1,480.00
60806.00	Gas Natural/Propane	3,766.81	4,683.79	5,700.00	5,500.00	5,700.00	5,700.00
60808.00	Water & Sewer No Sub Account	6,473.27	7,595.71	6,800.00	7,300.00	7,800.00	7,800.00
61101.01	Hotel Hotel Expense-Employee	28.75	72.41	175.00	175.00	175.00	175.00
61102.01	Meals Meal Expense-Employee	24.24	.00	25.00	25.00	25.00	25.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	100.00	100.00	100.00	100.00
61200.01	Rent Other Rent	172,673.45	172,673.45	172,674.00	172,674.00	172,674.00	172,674.00
61310.00	Basic Liability No Sub Account	12,963.69	14,804.00	15,500.00	17,885.00	18,800.00	18,800.00
61317.00	Workers Comp No Sub Account	881.51	2,229.49	2,000.00	2,000.00	2,000.00	2,000.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **625 - Neshonoc Manor**							
Department **650 - Operations**							
Division **1000 - Administration**							
Operating Expenses							
62000.00	Depreciation Expense No Sub Account	26,184.50	25,783.98	.00	.00	.00	.00
69010.00	ETR No Sub Account	54,822.42	55,831.70	55,000.00	55,000.00	55,000.00	55,000.00
69010.02	ETR Salaries	(425.67)	.00	.00	.00	.00	.00
69010.03	ETR Fringes	(237.94)	.00	.00	.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	20,600.00	20,600.00	20,600.00	20,600.00	24,732.00	24,732.00
71000.18	Internal Chargebacks Maintenance Internal	3,250.60	207.89	.00	.00	.00	.00
71000.38	Internal Chargebacks External Audit Costs	300.00	297.00	.00	302.00	308.00	308.00
	Operating Expenses Totals	$534,008.17	$439,390.42	$354,787.00	$388,766.00	$371,109.00	$369,959.00
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	.00	.00	28,300.00	22,300.00	43,000.00	22,000.00
	Capital Outlay Totals	$0.00	$0.00	$28,300.00	$22,300.00	$43,000.00	$22,000.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	(85,432.00)	(85,591.00)	(97,779.00)	(131,955.00)
	Fund Balance Usage Totals	$0.00	$0.00	($85,432.00)	($85,591.00)	($97,779.00)	($131,955.00)
	Division **1000 - Administration** Totals	$87,679.60	$132,998.41	$0.00	$336.00	$0.00	$0.00
	Department **650 - Operations** Totals	$87,679.60	$132,998.41	$0.00	$336.00	$0.00	$0.00
	Fund **625 - Neshonoc Manor** Totals	$87,679.60	$132,998.41	$0.00	$336.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**626 - Ravenwood**						
Department	**650 - Operations**						
Division	**1000 - Administration**						
Revenues							
47131.01	Transportation Revenues General Transport Revenue	1,380.10	246.80	.00	.00	.00	.00
51110.00	Bed Tax Revenue No Sub Account	2,188.60	3,878.36	2,500.00	2,500.00	3,800.00	3,800.00
51150.00	State License Beds No Sub Account	1,125,281.06	1,315,891.00	1,280,628.00	1,280,628.00	1,618,369.00	1,618,369.00
	Revenues Totals	$1,128,849.76	$1,320,016.16	$1,283,128.00	$1,283,128.00	$1,622,169.00	$1,622,169.00
Personnel Services							
60001.01	Earnings General Earnings	617,934.85	658,788.61	645,542.00	645,542.00	870,463.00	861,224.00
60005.01	Fringes FICA	34,635.13	38,187.51	40,023.00	40,023.00	53,968.00	53,603.00
60005.02	Fringes Medicare	8,099.22	8,929.12	9,360.00	9,360.00	12,578.00	12,225.00
60005.03	Fringes Retirement	36,763.46	41,238.32	43,313.00	43,313.00	53,298.00	53,045.00
60005.04	Fringes Health Insurance	144,177.28	147,948.45	148,365.00	148,365.00	247,070.00	247,987.00
60005.05	Fringes Dental Insurance	7,726.35	7,927.95	7,478.00	7,478.00	10,480.00	10,514.00
60005.06	Fringes Life Insurance	821.89	848.29	1,049.00	1,049.00	1,328.00	1,336.00
60005.14	Fringes GASB 68 ADJ	(17,827.00)	13,521.00	.00	.00	.00	.00
	Personnel Services Totals	$832,331.18	$917,389.25	$895,130.00	$895,130.00	$1,249,185.00	$1,239,934.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	82.67	73.51	50.00	50.00	75.00	75.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	.00	12.93	.00	20.00	20.00	20.00
60101.01	Operating Supplies Other Operating Supplies	53.83	.00	50.00	100.00	100.00	100.00
60101.03	Operating Supplies Bedding & Linens & Towels	24.10	58.81	75.00	75.00	80.00	80.00
60101.05	Operating Supplies Building Supplies	1,077.41	1,931.67	1,400.00	1,400.00	1,400.00	1,400.00
60101.08	Operating Supplies Cleaning Supplies	2,171.26	2,379.82	3,300.00	3,300.00	3,400.00	3,400.00
60101.10	Operating Supplies Craft & Activity Supplies	292.65	308.13	600.00	600.00	600.00	600.00
60101.12	Operating Supplies Food	4,186.08	2,537.95	4,200.00	2,800.00	3,000.00	3,000.00
60101.18	Operating Supplies Kitchen Supplies	179.96	50.97	50.00	50.00	60.00	60.00
60101.21	Operating Supplies Landscaping Supplies	9.98	.00	.00	.00	.00	.00
60101.26	Operating Supplies Paper & Paper Products	1,947.50	2,516.95	2,200.00	2,200.00	2,400.00	2,400.00
60102.01	Medical Supplies Other Medical Supplies	1,243.06	3,449.32	2,500.00	2,500.00	2,600.00	2,600.00
60102.04	Medical Supplies Incontinent Disposables	3,495.36	6,090.32	5,600.00	6,100.00	6,300.00	6,300.00
60102.05	Medical Supplies Infection Control Supplies	1,675.95	2,776.65	2,200.00	2,200.00	2,300.00	2,300.00
60102.13	Medical Supplies Non-Covered Supplies	259.32	653.21	450.00	400.00	400.00	400.00
60120.01	Minor Equipment & Tools Other Minor Equipment	117.85	1,306.49	150.00	5,500.00	1,300.00	1,300.00
60120.02	Minor Equipment & Tools Appliances	.00	175.98	.00	8,463.00	.00	.00
60120.07	Minor Equipment & Tools Minor Computer Software	2,823.56	3,064.69	3,150.00	3,300.00	3,300.00	3,300.00
60120.10	Minor Equipment & Tools Office Equipment	.00	1,408.68	.00	.00	.00	.00
60200.01	General Professional Services Other General Prof Services	3,902.61	98.19	2,000.00	.00	.00	.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**626 - Ravenwood**						
Department	**650 - Operations**						
Division	**1000 - Administration**						
Operating Expenses							
60260.01	Medical Services Other Medical Services	1,227.14	2,221.75	1,920.00	1,920.00	2,300.00	2,300.00
60260.06	Medical Services Mental Health	25,237.50	36,075.00	33,000.00	33,000.00	34,000.00	34,000.00
60260.08	Medical Services Pharmacist	248.00	340.00	396.00	396.00	420.00	420.00
60300.18	Client Care Services Laundering Services	3,134.30	4,285.20	4,200.00	3,500.00	3,800.00	3,800.00
60400.08	Contracted Services Extermination	100.24	99.80	110.00	101.00	110.00	110.00
60400.13	Contracted Services Laundering Services	2,963.17	2,605.97	3,200.00	6,500.00	9,962.00	6,800.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	266.47	.00	250.00	250.00	250.00	250.00
60600.13	Maintenance & Repairs Equipment Maintenance	.00	716.60	800.00	800.00	900.00	900.00
60730.00	Dupl/Printing (internal) No Sub Account	.00	22.06	.00	40.00	40.00	40.00
60740.00	Employee Training No Sub Account	15.00	100.00	300.00	300.00	300.00	300.00
60750.00	Fines & Penalties No Sub Account	400.00	.00	.00	.00	.00	.00
60755.00	Internet/Data Communications No Sub Account	603.47	603.34	650.00	610.00	650.00	650.00
60760.00	Licenses & Permits No Sub Account	60.00	60.00	60.00	60.00	60.00	60.00
60761.00	Software Licenses No Sub Account	.00	.00	.00	.00	7,320.00	7,320.00
60772.00	Professional Dues No Sub Account	847.78	850.68	1,100.00	1,100.00	1,100.00	1,100.00
60780.00	Personnel Recruitment No Sub Account	.00	84.19	1,000.00	200.00	200.00	200.00
60785.02	Phone Telephone (External)	189.05	203.72	250.00	300.00	275.00	275.00
60785.04	Phone Cell Phone	504.94	524.40	550.00	550.00	575.00	575.00
60801.00	Cable TV No Sub Account	292.55	292.55	380.00	295.00	310.00	310.00
60802.00	Electricity No Sub Account	6,564.34	8,177.17	7,000.00	7,100.00	7,420.00	7,420.00
60805.00	Garbage Removal No Sub Account	759.59	844.17	850.00	850.00	880.00	880.00
60806.00	Gas Natural/Propane	2,197.26	2,732.19	2,900.00	3,000.00	3,100.00	3,100.00
60808.00	Water & Sewer No Sub Account	3,924.74	4,605.27	4,120.00	4,600.00	4,800.00	4,800.00
61103.01	Mileage Mileage Reimbursement-Employee	930.63	1,317.40	1,250.00	1,250.00	1,300.00	1,300.00
61200.01	Rent Other Rent	139,270.17	139,270.17	139,270.00	139,270.00	139,270.00	139,270.00
61310.00	Basic Liability No Sub Account	12,458.79	13,861.00	14,385.00	16,731.00	15,673.00	15,673.00
61317.00	Workers Comp No Sub Account	1,563.72	3,548.74	1,500.00	1,500.00	2,000.00	2,000.00
62000.00	Depreciation Expense No Sub Account	6,723.83	7,613.87	.00	.00	.00	.00
66810.00	Provider Tax Assessment No Sub Account	20,400.00	20,400.00	20,400.00	20,400.00	20,400.00	20,400.00
69010.00	ETR No Sub Account	130,371.99	141,072.80	137,000.00	137,000.00	143,000.00	143,000.00
69010.02	ETR Salaries	1,249.05	.00	.00	.00	.00	.00
69010.03	ETR Fringes	707.62	.00	.00	.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	6,180.00	6,180.00	6,180.00	6,180.00	7,704.00	7,704.00
71000.18	Internal Chargebacks Maintenance Internal	2,392.22	138.60	.00	.00	.00	.00
71000.38	Internal Chargebacks External Audit Costs	392.00	389.00	410.00	391.00	399.00	399.00
	Operating Expenses Totals	$395,718.71	$428,129.91	$411,406.00	$427,252.00	$435,853.00	$432,691.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **626 - Ravenwood**							
Department **650 - Operations**							
Division **1000 - Administration**							
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	.00	.00	21,500.00	12,500.00	18,000.00	18,000.00
	Capital Outlay Totals	$0.00	$0.00	$21,500.00	$12,500.00	$18,000.00	$18,000.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	44,908.00	53,059.00	80,869.00	68,456.00
	Fund Balance Usage Totals	$0.00	$0.00	$44,908.00	$53,059.00	$80,869.00	$68,456.00
	Division **1000 - Administration** Totals	($99,200.13)	($25,503.00)	$0.00	$1,305.00	$0.00	$0.00
	Department **650 - Operations** Totals	($99,200.13)	($25,503.00)	$0.00	$1,305.00	$0.00	$0.00
	Fund **626 - Ravenwood** Totals	($99,200.13)	($25,503.00)	$0.00	$1,305.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**627 - Monarch Manor**						
Department	**650 - Operations**						
Division	**1000 - Administration**						
Revenues							
48902.00	Insurance Recoveries No Sub Account	1,297.99	.00	.00	.00	.00	.00
51135.00	Personal Care Revenue No Sub Account	596,801.17	608,884.14	610,000.00	610,000.00	628,507.00	628,507.00
51300.05	General State Revenue Direct Care WF Provider Pymt	50,140.94	45,144.55	35,000.00	35,000.00	35,000.00	35,000.00
51300.06	General State Revenue Cares Act Provider Payment	5,059.95	3,485.52	2,500.00	2,500.00	2,500.00	2,500.00
51500.01	Miscellaneous Revenue General Misc Revenue	.00	68.11	.00	.00	.00	.00
51510.00	Interest Revenue No Sub Account	6.34	2.83	.00	.00	.00	.00
51525.00	Gain on Sale of Assets No Sub Account	(605.26)	.00	.00	.00	.00	.00
	Revenues Totals	$652,701.13	$657,585.15	$647,500.00	$647,500.00	$666,007.00	$666,007.00
Personnel Services							
60001.01	Earnings General Earnings	455,310.82	450,559.29	459,406.00	459,406.00	466,693.00	460,476.00
60005.01	Fringes FICA	27,986.68	27,102.93	28,483.00	28,483.00	28,934.00	28,659.00
60005.02	Fringes Medicare	6,545.00	6,338.03	6,661.00	6,661.00	6,474.00	6,272.00
60005.03	Fringes Retirement	28,473.05	26,632.50	29,654.00	29,654.00	28,985.00	28,743.00
60005.04	Fringes Health Insurance	58,376.72	98,234.90	97,159.00	97,159.00	95,158.00	94,559.00
60005.05	Fringes Dental Insurance	3,708.56	4,531.01	5,910.00	5,910.00	4,801.00	4,777.00
60005.06	Fringes Life Insurance	745.20	632.47	662.00	662.00	682.00	680.00
60005.14	Fringes GASB 68 ADJ	(8,793.00)	20,397.00	.00	.00	.00	.00
	Personnel Services Totals	$572,353.03	$634,428.13	$627,935.00	$627,935.00	$631,727.00	$624,166.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	130.98	116.05	150.00	150.00	175.00	175.00
60100.05	Office Supplies Print/Copy Supplies Non MPS	39.22	39.75	40.00	40.00	40.00	40.00
60101.03	Operating Supplies Bedding & Linens & Towels	41.88	17.94	75.00	75.00	75.00	75.00
60101.05	Operating Supplies Building Supplies	715.17	433.96	650.00	750.00	650.00	650.00
60101.08	Operating Supplies Cleaning Supplies	1,651.43	1,540.15	1,675.00	1,675.00	1,700.00	1,700.00
60101.10	Operating Supplies Craft & Activity Supplies	49.37	68.18	175.00	175.00	175.00	175.00
60101.12	Operating Supplies Food	23,110.18	23,142.51	23,300.00	21,000.00	22,000.00	22,000.00
60101.18	Operating Supplies Kitchen Supplies	16.43	3.99	100.00	100.00	100.00	100.00
60101.19	Operating Supplies Kitchen Utensils	130.67	19.96	200.00	200.00	200.00	200.00
60101.21	Operating Supplies Landscaping Supplies	90.78	54.99	200.00	200.00	200.00	200.00
60101.26	Operating Supplies Paper & Paper Products	2,207.28	1,551.39	2,200.00	1,600.00	1,700.00	1,700.00
60102.01	Medical Supplies Other Medical Supplies	913.70	1,221.89	1,000.00	1,000.00	1,200.00	1,200.00
60102.04	Medical Supplies Incontinent Disposables	95.78	333.50	250.00	250.00	250.00	250.00
60102.05	Medical Supplies Infection Control Supplies	1,866.05	1,210.10	2,000.00	1,300.00	1,360.00	1,360.00
60120.01	Minor Equipment & Tools Other Minor Equipment	1,957.79	.00	900.00	500.00	500.00	500.00
60120.02	Minor Equipment & Tools Appliances	.00	5,254.00	2,000.00	2,000.00	2,000.00	2,000.00
60120.07	Minor Equipment & Tools Minor Computer Software	2,384.25	1,473.33	2,700.00	1,600.00	100.00	100.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**627 - Monarch Manor**						
Department	**650 - Operations**						
Division	**1000 - Administration**						
Operating Expenses							
60120.10	Minor Equipment & Tools Office Equipment	1,392.12	1,556.48	.00	.00	.00	.00
60200.01	General Professional Services Other General Prof Services	709.22	934.00	1,000.00	2,500.00	1,200.00	1,200.00
60200.21	General Professional Services Outside Contracted Services CNA	2,811.88	.00	.00	.00	.00	.00
60260.05	Medical Services Employee Medical Exams	210.00	468.00	260.00	260.00	280.00	280.00
60270.03	Legal & Law Enforcement Services Background Checks	82.50	208.75	125.00	125.00	175.00	175.00
60300.18	Client Care Services Laundering Services	509.73	722.64	700.00	700.00	900.00	900.00
60400.08	Contracted Services Extermination	739.36	245.00	260.00	260.00	280.00	280.00
60400.13	Contracted Services Laundering Services	2,749.44	2,915.70	3,000.00	4,000.00	5,300.00	5,300.00
60510.00	Transportation Services No Sub Account	709.83	574.58	750.00	650.00	700.00	700.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	1,720.72	600.00	500.00	500.00	500.00	500.00
60600.12	Maintenance & Repairs Vehicle Repairs & Maintenance	2,589.82	801.94	1,000.00	1,000.00	1,000.00	1,000.00
60600.13	Maintenance & Repairs Equipment Maintenance	482.55	2,466.44	400.00	400.00	500.00	500.00
60602.01	IT Maintenance Other IT Maintenance	.00	581.81	600.00	600.00	600.00	600.00
60730.00	Dupl/Printing (internal) No Sub Account	.00	69.07	.00	60.00	65.00	65.00
60740.00	Employee Training No Sub Account	844.32	784.50	800.00	800.00	800.00	800.00
60755.00	Internet/Data Communications No Sub Account	603.47	603.27	635.00	635.00	670.00	670.00
60760.00	Licenses & Permits No Sub Account	853.00	.00	900.00	800.00	900.00	900.00
60761.00	Software Licenses No Sub Account	.00	.00	.00	.00	7,560.00	7,560.00
60772.00	Professional Dues No Sub Account	598.77	694.67	600.00	700.00	730.00	730.00
60780.00	Personnel Recruitment No Sub Account	.00	95.02	500.00	300.00	300.00	300.00
60785.02	Phone Telephone (External)	1,304.00	203.72	210.00	210.00	230.00	230.00
60785.04	Phone Cell Phone	398.36	417.72	450.00	425.00	460.00	460.00
60787.00	Postage No Sub Account	11.12	.00	20.00	20.00	20.00	20.00
60801.00	Cable TV No Sub Account	954.02	1,666.32	2,100.00	1,800.00	2,000.00	2,000.00
60802.00	Electricity No Sub Account	5,972.77	5,827.73	6,600.00	6,600.00	6,800.00	6,800.00
60805.00	Garbage Removal No Sub Account	1,662.56	1,649.00	1,720.00	1,650.00	1,700.00	1,700.00
60806.00	Gas Natural/Propane	1,450.04	1,628.91	2,200.00	1,900.00	2,100.00	2,100.00
60808.00	Water & Sewer No Sub Account	2,883.61	2,732.15	3,200.00	2,900.00	3,100.00	3,100.00
61101.01	Hotel Hotel Expense-Employee	83.75	72.41	130.00	150.00	150.00	150.00
61102.01	Meals Meal Expense-Employee	15.50	.00	15.00	15.00	20.00	20.00
61103.01	Mileage Mileage Reimbursement-Employee	.00	.00	120.00	120.00	120.00	120.00
61310.00	Basic Liability No Sub Account	8,251.03	10,344.00	10,865.00	10,344.00	10,900.00	10,900.00
61316.00	Property Insurance No Sub Account	1,048.00	1,062.00	1,110.00	1,068.00	1,111.00	1,111.00
61317.00	Workers Comp No Sub Account	11,919.57	(3,263.17)	2,000.00	2,000.00	2,000.00	2,000.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **627 - Monarch Manor**							
Department **650 - Operations**							
Division **1000 - Administration**							
Operating Expenses							
62000.00	Depreciation Expense No Sub Account	36,135.49	34,672.37	.00	.00	.00	.00
69010.02	ETR Salaries	(255.41)	.00	.00	.00	.00	.00
69010.03	ETR Fringes	(142.75)	.00	.00	.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	4,120.00	4,120.00	4,120.00	4,120.00	29,230.00	29,230.00
71000.18	Internal Chargebacks Maintenance Internal	2,461.48	311.71	.00	.00	.00	.00
71000.38	Internal Chargebacks External Audit Costs	220.00	219.00	230.00	217.00	221.00	221.00
	Operating Expenses Totals	$131,500.83	$112,467.43	$84,735.00	$80,444.00	$115,047.00	$115,047.00
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	.00	.00	3,000.00	3,000.00	28,500.00	28,500.00
	Capital Outlay Totals	$0.00	$0.00	$3,000.00	$3,000.00	$28,500.00	$28,500.00
Other Financing Sources							
49200.26	Transfer In Maplewood	100,000.00	73,000.00	.00	.00	.00	.00
	Other Financing Sources Totals	$100,000.00	$73,000.00	$0.00	$0.00	$0.00	$0.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	68,170.00	63,879.00	109,267.00	101,706.00
	Fund Balance Usage Totals	$0.00	$0.00	$68,170.00	$63,879.00	$109,267.00	$101,706.00
	Division **1000 - Administration** Totals	$48,847.27	($16,310.41)	$0.00	$0.00	$0.00	$0.00
	Department **650 - Operations** Totals	$48,847.27	($16,310.41)	$0.00	$0.00	$0.00	$0.00
	Fund **627 - Monarch Manor** Totals	$48,847.27	($16,310.41)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**628 - LV Facility Fund**						
Department	**775 - Capital Assets**						
Division	**1000 - Administration**						
Revenues							
48900.03	Miscellaneous Revenue Rebate Revenue	.00	.00	.00	17,500.00	.00	.00
48902.00	Insurance Recoveries No Sub Account	55,940.18	.00	.00	.00	.00	.00
51310.00	MVHS Chargeback No Sub Account	795,425.46	795,425.46	795,245.00	795,245.00	795,245.00	795,245.00
51520.00	Sale of Cty Property and Equip No Sub Account	141.44	590.00	.00	.00	.00	.00
51525.00	Gain on Sale of Assets No Sub Account	12,950.61	(97.50)	.00	.00	.00	.00
	Revenues Totals	$864,457.69	$795,917.96	$795,245.00	$812,745.00	$795,245.00	$795,245.00
Operating Expenses							
60600.01	Maintenance & Repairs Other Maintenance & Repairs	442,035.53	.00	.00	.00	.00	.00
60746.00	Financial Charges & Late Fees No Sub Account	1,000.00	1,000.00	.00	.00	.00	.00
61200.03	Rent Office Rent	(484,617.07)	(484,617.07)	(484,617.00)	(484,617.00)	(484,617.00)	(484,617.00)
61317.00	Workers Comp No Sub Account	.00	(1,307.21)	.00	.00	.00	.00
62000.00	Depreciation Expense No Sub Account	583,875.95	602,100.88	.00	.00	.00	.00
62001.02	Amortization Expense GASB 96 SBITA	39,543.83	41,129.26	.00	.00	.00	.00
68100.00	Principal Payments No Sub Account	.00	.00	780,000.00	780,000.00	820,000.00	820,000.00
68300.00	Interest Expense No Sub Account	448,212.52	411,400.02	382,588.00	382,588.00	342,588.00	342,588.00
68300.04	Interest Expense GASB 96 SBITA Interest	6,620.22	4,968.19	.00	.00	.00	.00
68400.00	Debt Premium No Sub Account	(68,988.37)	(68,988.37)	.00	.00	.00	.00
69010.00	ETR No Sub Account	(43,678.49)	(46,097.45)	.00	.00	.00	.00
	Operating Expenses Totals	$924,004.12	$459,588.25	$677,971.00	$677,971.00	$677,971.00	$677,971.00
Capital Outlay							
80140.00	Major Capital Improvements No Sub Account	.00	4,424.20	281,950.00	281,950.00	419,900.00	397,400.00
	Capital Outlay Totals	$0.00	$4,424.20	$281,950.00	$281,950.00	$419,900.00	$397,400.00
Other Financing Sources							
49200.01	Transfer In General Fund	126,582.50	.00	.00	.00	.00	.00
	Other Financing Sources Totals	$126,582.50	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	164,676.00	147,176.00	302,626.00	280,126.00
	Fund Balance Usage Totals	$0.00	$0.00	$164,676.00	$147,176.00	$302,626.00	$280,126.00
	Division **1000 - Administration** Totals	$67,036.07	$331,905.51	$0.00	$0.00	$0.00	$0.00
	Department **775 - Capital Assets** Totals	$67,036.07	$331,905.51	$0.00	$0.00	$0.00	$0.00
	Fund **628 - LV Facility Fund** Totals	$67,036.07	$331,905.51	$0.00	$0.00	$0.00	$0.00

La Crosse County Budget - 2027
SOLID WASTE DEPARTMENT SUMMARY

	2024 Actual	2025 Actual	2026 Board Approved	2026 Projected	2027 Request	2027 Admin Approved
REVENUES						
Solid Waste Operations	14,837,668	15,116,285	13,958,592	13,922,295	14,616,569	14,616,569
Gas to Energy Project	174,224	108,030	-	95,000	85,201	85,201
Ash Monofill L.T.C.	26,535	35,385	-	-	-	-
Ash Monofill Closure	40,849	52,161	-	-	-	-
Sanitary L.T.C.	149,129	216,501	-	-	-	-
Sanitary Closure	162,442	230,323	-	-	-	-
Demo LF L.T.C.	16,207	20,906	-	-	-	-
TOTAL REVENUES	**15,407,054**	**15,779,591**	**13,958,592**	**14,017,295**	**14,701,770**	**14,701,770**
EXPENSES						
Capital Projects	-	-	3,649,450	2,123,919	1,000,000	1,000,000
Solid Waste Operations	12,974,448	13,379,266	13,237,043	14,020,362	14,761,820	14,761,820
Gas to Energy Project	207,911	219,211	97,750	111,200	102,300	102,300
Ash Monofill L.T.C.	34,014	(21,579)	-	-	-	-
Ash Monofill Closure	469,689	2,669	-	-	-	-
Sanitary L.T.C.	934,751	203,849	-	-	-	-
Sanitary Closure	5,634	62,566	1,273,950	1,396,370	-	-
Demo LF L.T.C.	24,863	3,167	11,940	11,940	12,178	12,178
TOTAL EXPENSES	**14,651,310**	**13,849,149**	**18,270,133**	**17,663,791**	**15,876,298**	**15,876,298**
TOTAL REVENUES	**15,407,054**	**15,779,591**	**13,958,592**	**14,017,295**	**14,701,770**	**14,701,770**
TOTAL SALARIES	**803,263**	**828,812**	**808,086**	**808,086**	**961,122**	**961,122**
TOTAL OPERATING	**13,848,047**	**13,020,337**	**13,772,597**	**13,998,127**	**13,010,176**	**13,010,176**
TOTAL CAPITAL	**-**	**-**	**3,689,450**	**2,857,578**	**1,905,000**	**1,905,000**
TOTAL EXPENSES	**14,651,310**	**13,849,149**	**18,270,133**	**17,663,791**	**15,876,298**	**15,876,298**
NET REVENUES/EXPENSES	**755,744**	**1,930,442**	**(4,311,541)**	**(3,646,496)**	**(1,174,528)**	**(1,174,528)**
Transfer In from Old Landfill	-	(477,022)	-	-	-	-
To (From) Fund Balance	755,744	2,407,464	(4,311,541)	(3,646,496)	(1,174,528)	(1,174,528)
NET FUNDING REQUIREMENT	-	-	-	-	-	-

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **650 - Solid Waste**							
Department **170 - Capital Projects**							
Division **7020 - Landfill Construction**							
Capital Outlay							
80100.00	Other Capital Equipment No Sub Account	.00	.00	2,935,450.00	2,123,919.00	1,000,000.00	1,000,000.00
	Capital Outlay Totals	$0.00	$0.00	$2,935,450.00	$2,123,919.00	$1,000,000.00	$1,000,000.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	2,935,450.00	2,123,919.00	1,000,000.00	1,000,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$2,935,450.00	$2,123,919.00	$1,000,000.00	$1,000,000.00
	Division **7020 - Landfill Construction** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Department **170 - Capital Projects** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**650 - Solid Waste**						
Department	**650 - Operations**						
Division	**1000 - Administration**						
Revenues							
44900.01	Other Permit Revenue Other Permit Revenue	211,345.00	215,902.50	198,375.00	200,000.00	335,500.00	335,500.00
46431.02	Solid Waste Fees SW NSP Fuel Credit	849,120.84	719,105.19	668,518.00	668,518.00	736,439.00	736,439.00
46431.03	Solid Waste Fees SW NSP Pass Thru Credit	1,182,209.92	1,279,590.00	1,237,714.00	1,237,714.00	1,167,452.00	1,167,452.00
46431.04	Solid Waste Fees WTE Ash	447,836.85	507,728.99	449,971.00	449,971.00	496,446.00	496,446.00
46431.05	Solid Waste Fees Bottom Ash	59,405.13	68,642.20	54,744.00	54,744.00	62,955.00	62,955.00
46431.06	Solid Waste Fees Xcel RDF	5,640,020.61	5,802,074.34	5,126,800.00	5,126,800.00	5,792,500.00	5,792,500.00
46431.07	Solid Waste Fees Xcel Unacceptable	25,498.00	21,570.00	18,000.00	18,000.00	11,000.00	11,000.00
46431.08	Solid Waste Fees Ferrous Recycling Revenue	108,496.06	105,114.72	96,474.00	96,474.00	99,934.00	99,934.00
46431.09	Solid Waste Fees Non Ferrous Recycling Revenue	84,045.09	104,341.66	50,642.00	80,000.00	79,348.00	79,348.00
46431.10	Solid Waste Fees Coal-Wood Ash	5,424.30	4,202.88	1,968.00	2,300.00	1,440.00	1,440.00
46431.12	Solid Waste Fees Sludge	42,778.24	36,965.50	42,250.00	42,250.00	39,000.00	39,000.00
46431.13	Solid Waste Fees POTW Sludge	39,082.88	167,609.65	32,500.00	32,500.00	32,500.00	32,500.00
46431.14	Solid Waste Fees Misc Special Waste	402,227.74	145,511.90	325,000.00	325,000.00	260,000.00	260,000.00
46431.15	Solid Waste Fees Car Wash Grit	7,303.34	10,865.24	8,580.00	8,580.00	8,800.00	8,800.00
46431.16	Solid Waste Fees Demolition	1,514,883.64	1,685,216.44	1,300,000.00	1,300,000.00	1,527,500.00	1,527,500.00
46431.17	Solid Waste Fees Other ADC	53,687.60	70,149.34	39,000.00	80,000.00	46,800.00	46,800.00
46431.18	Solid Waste Fees Street Sweepings	36,434.72	31,906.45	40,800.00	40,800.00	37,400.00	37,400.00
46431.19	Solid Waste Fees Shingles	172,599.00	104,687.37	205,000.00	205,000.00	123,000.00	123,000.00
46431.20	Solid Waste Fees Landfill Tipping Fees	2,286,652.20	2,494,637.29	2,595,800.00	2,595,800.00	2,316,300.00	2,316,300.00
46431.21	Solid Waste Fees Yard Waste	13,340.65	16,254.96	9,100.00	9,100.00	9,100.00	9,100.00
46431.22	Solid Waste Fees Tires	65,097.00	73,314.65	80,200.00	80,200.00	74,185.00	74,185.00
46431.23	Solid Waste Fees Clean Wood	62,409.55	63,865.76	57,600.00	57,600.00	57,600.00	57,600.00
46431.24	Solid Waste Fees Brush	37,270.15	31,255.48	30,600.00	30,600.00	28,800.00	28,800.00
46431.25	Solid Waste Fees Stumps	48,103.24	4,769.36	7,700.00	7,700.00	7,700.00	7,700.00
46431.26	Solid Waste Fees Asbestos	96,346.75	81,023.20	35,200.00	35,200.00	52,800.00	52,800.00
46431.27	Solid Waste Fees Petroleum Cont	18,282.77	4,840.24	14,100.00	14,100.00	14,100.00	14,100.00
46431.28	Solid Waste Fees HV Industrial Waste	185,345.88	188,395.66	160,250.00	160,250.00	167,500.00	167,500.00
46431.29	Solid Waste Fees Misc Waste	2,791.00	4,441.32	1,575.00	5,000.00	1,575.00	1,575.00
46431.31	Solid Waste Fees Leachate	52.75	812.63	.00	.00	.00	.00
46431.32	Solid Waste Fees Landfill Unacceptables	100,389.00	93,943.00	71,000.00	71,000.00	83,400.00	83,400.00
46432.01	Other SW Revenue Drop off Revenue	773,074.40	823,242.18	707,210.00	707,210.00	762,230.00	762,230.00
46432.05	Other SW Revenue Other Recycle Revenue	156,337.43	124,372.30	96,483.00	96,483.00	101,610.00	101,610.00
48110.01	Interest Income GASB 87 Lease Interest Income	4,172.27	4,065.26	.00	.00	.00	.00
48200.05	Rent Revenue Land Rent	5,895.25	6,002.26	10,068.00	10,068.00	10,655.00	10,655.00
48900.01	Miscellaneous Revenue General Misc Revenues	41,407.00	43,056.95	42,000.00	42,000.00	43,000.00	43,000.00

2027 Administrator Recommended Budget

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**650 - Solid Waste**						
Department	**650 - Operations**						
Division	**1000 - Administration**						
Revenues							
48900.04	Miscellaneous Revenue Refund Revenue	.00	65.00	.00	.00	.00	.00
48900.08	Miscellaneous Revenue Late Payment Revenue	6,276.17	3,939.58	5,000.00	7,000.00	5,000.00	5,000.00
49450.00	Gain on Sale of Assets No Sub Account	.00	(4,817.57)	.00	.00	.00	.00
51185.01	Rent Other Rent	20,026.00	21,503.00	22,000.00	24,333.00	23,000.00	23,000.00
51500.02	Miscellaneous Revenue Adj to Prior Period Misc Rev	.00	(43,882.24)	.00	.00	.00	.00
	Revenues Totals	$14,805,668.42	$15,116,284.64	$13,842,222.00	$13,922,295.00	$14,616,569.00	$14,616,569.00
Personnel Services							
60001.01	Earnings General Earnings	612,792.82	610,376.32	586,693.00	586,693.00	657,402.00	657,402.00
60005.01	Fringes FICA	36,901.60	36,374.97	36,375.00	36,375.00	40,759.00	40,759.00
60005.02	Fringes Medicare	8,630.57	8,507.28	8,507.00	8,507.00	9,532.00	9,532.00
60005.03	Fringes Retirement	36,180.70	40,064.36	40,775.00	40,775.00	47,333.00	47,333.00
60005.04	Fringes Health Insurance	101,747.66	126,093.05	128,403.00	128,403.00	197,566.00	197,566.00
60005.05	Fringes Dental Insurance	6,218.50	6,520.37	6,450.00	6,450.00	7,512.00	7,512.00
60005.06	Fringes Life Insurance	791.61	875.91	883.00	883.00	1,018.00	1,018.00
60005.14	Fringes GASB 68 ADJ	(14,261.00)	17,956.00	.00	.00	.00	.00
	Personnel Services Totals	$789,002.46	$846,768.26	$808,086.00	$808,086.00	$961,122.00	$961,122.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	5,065.27	3,659.68	4,500.00	4,500.00	4,500.00	4,500.00
60101.13	Operating Supplies Gasoline	5,404.33	4,716.20	6,500.00	6,500.00	6,500.00	6,500.00
60101.29	Operating Supplies Uniform & Clothing	590.53	1,236.91	1,500.00	1,500.00	1,500.00	1,500.00
60120.04	Minor Equipment & Tools Communications Equipment	3,690.36	386.75	.00	.00	.00	.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	4,216.71	10,170.11	22,000.00	22,000.00	5,000.00	5,000.00
60120.10	Minor Equipment & Tools Office Equipment	2,128.45	704.37	4,000.00	4,000.00	4,000.00	4,000.00
60210.01	Clerical & Administrative Services Other Clerical & Admin Services	13,412.78	.00	.00	.00	.00	.00
60210.03	Clerical & Administrative Services Outside Printing	251.36	1,549.38	3,000.00	3,000.00	3,000.00	3,000.00
60220.00	Consulting Services No Sub Account	234,347.62	239,147.83	281,490.00	281,490.00	422,180.00	422,180.00
60400.17	Contracted Services Survey Services	7,168.75	11,007.50	25,000.00	25,000.00	25,000.00	25,000.00
60400.21	Contracted Services Xcel Consultation	17,437.00	.00	.00	.00	40,000.00	40,000.00
60400.22	Contracted Services Chemical Analysis	17,023.22	21,709.78	18,000.00	18,000.00	24,000.00	24,000.00
60600.12	Maintenance & Repairs Vehicle Repairs & Maintenance	16,795.55	3,648.92	7,500.00	7,500.00	7,500.00	7,500.00
60602.02	IT Maintenance Communications Maintenance	1,314.56	2,857.44	2,000.00	2,000.00	2,500.00	2,500.00
60602.03	IT Maintenance Computer Maintenance	267.99	.00	.00	.00	.00	.00
60602.04	IT Maintenance Computer Software Maintenance	8,610.24	6,714.31	18,000.00	18,000.00	16,500.00	16,500.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**650 - Solid Waste**						
Department	**650 - Operations**						
Division	**1000 - Administration**						
Operating Expenses							
60705.00	Advertising and Promotions No Sub Account	5,068.92	3,732.77	5,500.00	5,500.00	5,500.00	5,500.00
60710.00	Bad Debt Expense No Sub Account	36.64	149.20	3,000.00	3,000.00	3,000.00	3,000.00
60720.00	Conventions & Conferences No Sub Account	910.00	385.00	2,200.00	.00	2,200.00	2,200.00
60730.00	Dupl/Printing (internal) No Sub Account	4,593.96	6,803.41	7,500.00	8,500.00	7,500.00	7,500.00
60740.00	Employee Training No Sub Account	2,745.19	3,192.15	3,700.00	3,700.00	3,500.00	3,500.00
60745.00	Fees No Sub Account	100.00	6,350.00	10,000.00	16,600.00	10,000.00	10,000.00
60755.00	Internet/Data Communications No Sub Account	2,826.84	2,167.32	2,400.00	2,400.00	2,400.00	2,400.00
60760.00	Licenses & Permits No Sub Account	9,620.00	9,962.90	11,500.00	11,500.00	11,500.00	11,500.00
60761.00	Software Licenses No Sub Account	647.72	259.33	4,100.00	4,100.00	4,700.00	4,700.00
60772.00	Professional Dues No Sub Account	580.00	578.12	650.00	1,000.00	650.00	650.00
60785.02	Phone Telephone (External)	1,615.59	1,695.94	1,920.00	1,920.00	2,280.00	2,280.00
60785.04	Phone Cell Phone	2,440.66	2,257.36	2,340.00	2,340.00	2,640.00	2,640.00
60787.00	Postage No Sub Account	1,117.47	1,175.78	1,200.00	1,200.00	1,200.00	1,200.00
60795.01	Public Information Other Public Information	5,361.29	3,993.75	4,000.00	4,000.00	4,000.00	4,000.00
60796.00	Public Notice No Sub Account	.00	67.18	100.00	100.00	100.00	100.00
60802.00	Electricity No Sub Account	20,883.70	22,526.59	32,000.00	32,000.00	36,000.00	36,000.00
60806.00	Gas Natural/Propane	1,737.94	2,498.23	5,000.00	5,000.00	5,600.00	5,600.00
60808.00	Water & Sewer No Sub Account	36,080.85	46,223.95	50,000.00	60,000.00	55,000.00	55,000.00
61101.01	Hotel Hotel Expense-Employee	196.00	196.00	600.00	.00	600.00	600.00
61102.01	Meals Meal Expense-Employee	420.07	764.26	500.00	500.00	800.00	800.00
61103.01	Mileage Mileage Reimbursement-Employee	416.60	119.70	.00	.00	.00	.00
61103.02	Mileage Mileage Reimb - Non Employee	84.42	117.60	150.00	150.00	150.00	150.00
61300.00	Other Insurance Costs No Sub Account	6,594.00	9,604.00	9,835.00	12,086.00	12,093.00	12,093.00
61316.00	Property Insurance No Sub Account	6,131.00	10,745.00	11,175.00	11,963.00	12,442.00	12,442.00
61317.00	Workers Comp No Sub Account	683.85	912.35	1,000.00	1,000.00	1,000.00	1,000.00
62000.00	Depreciation Expense No Sub Account	916,666.76	873,811.45	.00	.00	.00	.00
62001.00	Amortization Expense No Sub Account	7,598.30	7,598.30	.00	.00	.00	.00
62001.02	Amortization Expense GASB 96 SBITA	4,054.00	4,166.71	.00	.00	.00	.00
63220.00	Community Service No Sub Account	18,626.56	6,193.70	15,000.00	15,000.00	15,000.00	15,000.00
63600.00	Neighborhood Revitalization No Sub Account	.00	27,431.95	50,000.00	50,000.00	50,000.00	50,000.00
66000.00	Other Miscellaneous Expenses No Sub Account	41,407.00	43,088.96	42,000.00	42,000.00	43,000.00	43,000.00
66550.02	State Fees & Charges Waste Management Fund	973,583.15	1,031,968.69	1,062,962.00	1,100,000.00	1,063,488.00	1,063,488.00
66815.01	Escrows OOC Waste Supplier Escrow	37,284.06	38,963.91	35,928.00	35,928.00	35,604.00	35,604.00
66815.02	Escrows EPF Host Escrow	15,978.87	16,698.83	15,398.00	15,398.00	15,259.00	15,259.00
66816.00	Host Agreement Fee No Sub Account	9,537.25	15,226.02	25,000.00	25,000.00	25,000.00	25,000.00
66817.00	User Rebate No Sub Account	766,478.98	805,436.23	767,650.00	767,650.00	822,623.00	822,623.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **650 - Solid Waste**							
Department **650 - Operations**							
Division **1000 - Administration**							
Operating Expenses							
68100.00	Principal Payments No Sub Account	.00	.00	900,118.00	900,118.00	.00	.00
68300.00	Interest Expense No Sub Account	107,505.77	46,537.62	33,754.00	7,032.00	.00	.00
68300.04	Interest Expense GASB 96 SBITA Interest	737.18	571.17	.00	.00	.00	.00
68650.17	Site Operations General	1,864,729.07	1,945,188.73	2,213,982.00	2,213,982.00	2,282,770.00	2,282,770.00
68651.01	Facility Operations Container Maintenance	61,370.00	60,510.00	55,350.00	55,350.00	60,400.00	60,400.00
68651.02	Facility Operations Wood Chip Trucking	39,140.00	32,350.00	28,800.00	28,800.00	36,000.00	36,000.00
68651.03	Facility Operations Mattress Recycling	81,689.20	.00	.00	36,000.00	72,315.00	72,315.00
68651.04	Facility Operations Tire Recycling	59,234.95	72,379.00	70,000.00	70,000.00	72,150.00	72,150.00
68651.05	Facility Operations Other	263,508.09	276,225.25	387,800.00	387,800.00	337,390.00	337,390.00
68652.01	RDF Facility Svc Fee O&M Fee	3,863,275.68	3,958,312.32	4,156,228.00	4,183,936.00	4,393,133.00	4,393,133.00
68652.02	RDF Facility Svc Fee Reject / Unacceptable	1,232,302.03	1,279,590.00	1,237,714.00	1,237,714.00	1,167,452.00	1,167,452.00
68652.03	RDF Facility Svc Fee Reject Management Fee	110,746.60	123,896.64	99,848.00	99,848.00	46,174.00	46,174.00
68652.04	RDF Facility Svc Fee Additional Ash Disposal	9,480.72	8,786.60	4,607.00	8,000.00	20,685.00	20,685.00
68652.05	RDF Facility Svc Fee Yield Rebate	404,971.72	420,842.40	154,260.00	154,260.00	502,953.00	502,953.00
68652.06	RDF Facility Svc Fee Service Fee / Tonnage over 73K	691,557.56	787,200.90	256,185.00	256,185.00	905,073.00	905,073.00
68652.07	RDF Facility Svc Fee Environmental Fee	11,165.00	69,300.00	69,300.00	66,990.00	69,300.00	69,300.00
71000.05	Internal Chargebacks Custodian Internal	(2,091.96)	(2,254.79)	(2,160.00)	(2,160.00)	(2,226.00)	(2,226.00)
71000.14	Internal Chargebacks Indirect Cost Internal	169,383.00	140,530.00	135,225.00	135,225.00	109,529.00	109,529.00
71000.21	Internal Chargebacks Misc Internal	(27,353.00)	(6,569.40)	5,000.00	2,500.00	1,500.00	1,500.00
71000.38	Internal Chargebacks External Audit Costs	4,174.00	4,424.00	5,148.00	4,012.00	4,091.00	4,091.00
	Operating Expenses Totals	$12,185,357.97	$12,532,392.26	$12,388,957.00	$12,478,617.00	$12,895,698.00	$12,895,698.00
Capital Outlay							
80100.00	Other Capital Equipment No Sub Account	.00	.00	714,000.00	685,799.00	905,000.00	905,000.00
80180.00	Vehicles No Sub Account	.00	.00	40,000.00	47,860.00	.00	.00
	Capital Outlay Totals	$0.00	$0.00	$754,000.00	$733,659.00	$905,000.00	$905,000.00
Other Financing Sources							
49200.16	Transfer In Old Landfill	.00	477,022.43	.00	.00	.00	.00
49200.34	Transfer In Highway Fund	32,000.00	.00	.00	.00	.00	.00
	Other Financing Sources Totals	$32,000.00	$477,022.43	$0.00	$0.00	$0.00	$0.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	108,821.00	98,067.00	145,251.00	145,251.00
	Fund Balance Usage Totals	$0.00	$0.00	$108,821.00	$98,067.00	$145,251.00	$145,251.00
	Division **1000 - Administration** Totals	$1,863,307.99	$2,214,146.55	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **650 - Solid Waste**							
Department **650 - Operations**							
Division **6940 - Gas to Energy**							
Revenues							
46431.30	Solid Waste Fees Landfill Gas Revenue	174,223.88	108,029.84	116,370.00	95,000.00	85,201.00	85,201.00
	Revenues Totals	$174,223.88	$108,029.84	$116,370.00	$95,000.00	$85,201.00	$85,201.00
Operating Expenses							
60220.00	Consulting Services No Sub Account	30,872.57	32,019.07	36,200.00	36,200.00	37,300.00	37,300.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	26,942.34	37,519.29	36,550.00	50,000.00	38,000.00	38,000.00
60802.00	Electricity No Sub Account	19,630.50	19,206.76	25,000.00	25,000.00	27,000.00	27,000.00
62000.00	Depreciation Expense No Sub Account	130,465.77	130,465.77	.00	.00	.00	.00
	Operating Expenses Totals	$207,911.18	$219,210.89	$97,750.00	$111,200.00	$102,300.00	$102,300.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	(18,620.00)	16,200.00	17,099.00	17,099.00
	Fund Balance Usage Totals	$0.00	$0.00	($18,620.00)	$16,200.00	$17,099.00	$17,099.00
	Division **6940 - Gas to Energy** Totals	($33,687.30)	($111,181.05)	$0.00	$0.00	$0.00	$0.00
	Department **650 - Operations** Totals	$1,829,620.69	$2,102,965.50	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **650 - Solid Waste**							
Department **780 - LTC and Closure**							
Division **7000 - Ash LTC**							
Revenues							
51510.00	Interest Revenue No Sub Account	26,534.52	35,384.49	.00	.00	.00	.00
	Revenues Totals	$26,534.52	$35,384.49	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
62005.00	LDFL Closure and LTC No Sub Account	34,014.00	(21,579.00)	.00	.00	.00	.00
	Operating Expenses Totals	$34,014.00	($21,579.00)	$0.00	$0.00	$0.00	$0.00
	Division **7000 - Ash LTC** Totals	($7,479.48)	$56,963.49	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **650 - Solid Waste**							
Department **780 - LTC and Closure**							
Division **7030 - Ash Closure**							
Revenues							
51510.00	Interest Revenue No Sub Account	40,848.64	52,160.87	.00	.00	.00	.00
	Revenues Totals	$40,848.64	$52,160.87	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60400.24	Contracted Services Closure	467,310.16	.00	.00	.00	.00	.00
60746.00	Financial Charges & Late Fees No Sub Account	2,378.81	2,668.82	.00	.00	.00	.00
	Operating Expenses Totals	$469,688.97	$2,668.82	$0.00	$0.00	$0.00	$0.00
	Division **7030 - Ash Closure** Totals	($428,840.33)	$49,492.05	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **650 - Solid Waste**							
Department **780 - LTC and Closure**							
Division **7060 - Sanitary LTC**							
Revenues							
51510.00	Interest Revenue No Sub Account	149,128.74	216,501.11	.00	.00	.00	.00
	Revenues Totals	$149,128.74	$216,501.11	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60746.00	Financial Charges & Late Fees No Sub Account	5,556.92	5,814.20	.00	.00	.00	.00
62005.00	LDFL Closure and LTC No Sub Account	929,194.00	198,035.00	.00	.00	.00	.00
	Operating Expenses Totals	$934,750.92	$203,849.20	$0.00	$0.00	$0.00	$0.00
	Division **7060 - Sanitary LTC** Totals	($785,622.18)	$12,651.91	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **650 - Solid Waste**							
Department **780 - LTC and Closure**							
Division **7090 - Sanitary Closure**							
Revenues							
51510.00	Interest Revenue No Sub Account	162,442.25	230,322.80	.00	.00	.00	.00
	Revenues Totals	$162,442.25	$230,322.80	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60746.00	Financial Charges & Late Fees No Sub Account	5,634.07	6,319.87	.00	.00	.00	.00
62005.00	LDFL Closure and LTC No Sub Account	.00	56,246.08	1,273,950.00	1,396,370.00	.00	.00
	Operating Expenses Totals	$5,634.07	$62,565.95	$1,273,950.00	$1,396,370.00	$0.00	$0.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	1,273,950.00	1,396,370.00	.00	.00
	Fund Balance Usage Totals	$0.00	$0.00	$1,273,950.00	$1,396,370.00	$0.00	$0.00
	Division **7090 - Sanitary Closure** Totals	$156,808.18	$167,756.85	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **650 - Solid Waste**							
Department **780 - LTC and Closure**							
Division **7120 - Demo LTC**							
Revenues							
51510.00	Interest Revenue No Sub Account	16,207.33	20,905.96	.00	.00	.00	.00
	Revenues Totals	$16,207.33	$20,905.96	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60400.22	Contracted Services Chemical Analysis	5,796.77	6,394.75	8,616.00	8,616.00	8,788.00	8,788.00
60600.08	Maintenance & Repairs Property Care & Maintenance	4,915.60	4,875.16	3,324.00	3,324.00	3,390.00	3,390.00
60746.00	Financial Charges & Late Fees No Sub Account	556.58	576.97	.00	.00	.00	.00
62005.00	LDFL Closure and LTC No Sub Account	8,353.00	(13,922.00)	.00	.00	.00	.00
71000.21	Internal Chargebacks Misc Internal	5,241.00	5,241.00	.00	.00	.00	.00
	Operating Expenses Totals	$24,862.95	$3,165.88	$11,940.00	$11,940.00	$12,178.00	$12,178.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	11,940.00	11,940.00	12,178.00	12,178.00
	Fund Balance Usage Totals	$0.00	$0.00	$11,940.00	$11,940.00	$12,178.00	$12,178.00
	Division **7120 - Demo LTC** Totals	($8,655.62)	$17,740.08	$0.00	$0.00	$0.00	$0.00
	Department **780 - LTC and Closure** Totals	($1,073,789.43)	$304,604.38	$0.00	$0.00	$0.00	$0.00
	Fund **650 - Solid Waste** Totals	$755,831.26	$2,407,569.88	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**680 - Household Hazardous Materials**						
Department	**785 - HHM Operations**						
Division	**1000 - Administration**						
Revenues							
43545.00	State Aid HHW Disposal No Sub Account	28,479.35	29,978.43	41,000.00	41,000.00	26,500.00	26,500.00
46432.05	Other SW Revenue Other Recycle Revenue	11,069.61	10,143.08	9,500.00	9,500.00	10,000.00	10,000.00
46435.01	HHM Fees E-Waste Fees	43,402.90	33,497.25	29,000.00	5,000.00	7,000.00	7,000.00
46435.02	HHM Fees Out of County User Fees	11,722.00	17,698.25	14,000.00	.00	.00	.00
46435.03	HHM Fees Misc. Fees	.00	.00	.00	25.00	100.00	100.00
46435.04	HHM Fees Small Business Fee	55,416.25	39,767.38	55,000.00	.00	.00	.00
46435.05	HHM Fees Freon Fees	.00	.00	.00	4,000.00	3,000.00	3,000.00
46435.06	HHM Fees Hazardous Fees	.00	.00	.00	20,000.00	20,000.00	20,000.00
46435.07	HHM Fees Houston Cty Fees	.00	.00	.00	2,500.00	1,500.00	1,500.00
46435.08	HHM Fees Medical Fees	.00	.00	.00	10,000.00	4,000.00	4,000.00
46435.09	HHM Fees Microwave Fees	.00	.00	.00	3,000.00	1,500.00	1,500.00
46435.10	HHM Fees Non Hazardous Fees	.00	.00	.00	15,000.00	20,000.00	20,000.00
46435.11	HHM Fees Other Fees	.00	.00	.00	2,000.00	3,000.00	3,000.00
46435.12	HHM Fees Resident Fees	.00	.00	.00	15,000.00	12,000.00	12,000.00
46435.13	HHM Fees TV-Monitor Fees	.00	.00	.00	20,000.00	20,000.00	20,000.00
46435.14	HHM Fees Universal Fees	.00	.00	.00	15,000.00	20,000.00	20,000.00
47310.08	General Pymts from Local Govts Municipal Contribution	190,889.40	195,938.88	201,836.00	201,836.00	205,574.00	206,369.00
47345.00	Mobile Collection Service Fee No Sub Account	9,300.00	8,220.00	9,000.00	.00	.00	.00
48500.01	Donations and Contributions Gen Donations & Contributions	437.57	608.57	350.00	350.00	400.00	400.00
48900.01	Miscellaneous Revenue General Misc Revenues	.00	.00	.00	1,800.00	2,000.00	2,000.00
	Revenues Totals	$350,717.08	$335,851.84	$359,686.00	$366,011.00	$356,574.00	$357,369.00
Personnel Services							
60001.01	Earnings General Earnings	122,119.45	104,725.64	143,991.00	143,991.00	153,725.00	153,725.00
60005.01	Fringes FICA	7,312.32	6,109.03	8,927.00	8,927.00	9,531.00	9,531.00
60005.02	Fringes Medicare	1,709.84	1,428.59	2,088.00	2,088.00	2,229.00	2,229.00
60005.03	Fringes Retirement	7,363.55	7,855.47	10,007.00	10,007.00	11,068.00	11,068.00
60005.04	Fringes Health Insurance	24,136.34	34,187.95	37,743.00	37,743.00	50,022.00	50,022.00
60005.05	Fringes Dental Insurance	1,786.25	1,787.80	1,909.00	1,909.00	1,909.00	1,909.00
60005.06	Fringes Life Insurance	236.22	249.25	247.00	247.00	259.00	259.00
60005.14	Fringes GASB 68 ADJ	(44.00)	(396.00)	.00	.00	.00	.00
	Personnel Services Totals	$164,619.97	$155,947.73	$204,912.00	$204,912.00	$228,743.00	$228,743.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	279.98	519.05	600.00	600.00	600.00	600.00
60101.13	Operating Supplies Gasoline	101.73	37.76	500.00	500.00	.00	.00
60101.29	Operating Supplies Uniform & Clothing	585.21	1,236.85	1,500.00	1,500.00	1,500.00	1,500.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**680 - Household Hazardous Materials**						
Department	**785 - HHM Operations**						
Division	**1000 - Administration**						
Operating Expenses							
60101.30	Operating Supplies Containers	8,040.52	13,406.76	12,000.00	12,000.00	18,000.00	18,000.00
60120.01	Minor Equipment & Tools Other Minor Equipment	5,375.68	8,631.05	10,000.00	10,000.00	10,000.00	10,000.00
60120.04	Minor Equipment & Tools Communications Equipment	.00	1,160.25	.00	.00	.00	.00
60120.06	Minor Equipment & Tools Minor Computer Hardware	194.28	2,837.37	1,000.00	1,340.00	1,000.00	1,000.00
60120.10	Minor Equipment & Tools Office Equipment	.00	.00	800.00	800.00	800.00	800.00
60210.03	Clerical & Administrative Services Outside Printing	215.79	202.94	400.00	400.00	400.00	400.00
60220.00	Consulting Services No Sub Account	35,449.17	.00	8,000.00	8,000.00	8,400.00	8,400.00
60260.01	Medical Services Other Medical Services	.00	.00	3,200.00	3,200.00	3,200.00	3,200.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	.00	.00	.00	.00	1,000.00	1,000.00
60600.05	Maintenance & Repairs Fire Protection Maintenance	3,398.41	3,759.17	4,000.00	4,000.00	4,000.00	4,000.00
60600.08	Maintenance & Repairs Property Care & Maintenance	9,454.57	52,802.99	35,000.00	35,000.00	35,000.00	35,000.00
60600.10	Maintenance & Repairs Scale Maintenance	452.69	.00	750.00	750.00	750.00	750.00
60600.12	Maintenance & Repairs Vehicle Repairs & Maintenance	884.97	197.20	5,000.00	5,000.00	2,500.00	2,500.00
60600.13	Maintenance & Repairs Equipment Maintenance	.00	97.68	1,000.00	1,000.00	600.00	600.00
60602.02	IT Maintenance Communications Maintenance	334.52	469.74	600.00	600.00	750.00	750.00
60602.04	IT Maintenance Computer Software Maintenance	660.00	.00	.00	.00	2,025.00	2,025.00
60730.00	Dupl/Printing (internal) No Sub Account	97.04	168.02	.00	200.00	200.00	200.00
60740.00	Employee Training No Sub Account	215.26	.00	1,500.00	1,500.00	1,000.00	1,000.00
60760.00	Licenses & Permits No Sub Account	297.00	302.94	500.00	500.00	500.00	500.00
60761.00	Software Licenses No Sub Account	236.18	1,286.60	3,000.00	.00	2,000.00	2,000.00
60785.02	Phone Telephone (External)	697.30	711.67	900.00	900.00	900.00	900.00
60785.04	Phone Cell Phone	325.23	315.04	400.00	400.00	400.00	400.00
60787.00	Postage No Sub Account	110.93	74.28	150.00	150.00	150.00	150.00
60795.01	Public Information Other Public Information	3,257.83	2,318.39	5,500.00	5,500.00	4,800.00	4,800.00
60802.00	Electricity No Sub Account	5,279.41	6,011.92	7,500.00	7,500.00	8,000.00	8,000.00
60806.00	Gas Natural/Propane	2,912.56	3,659.29	5,000.00	5,000.00	5,000.00	5,000.00
60808.00	Water & Sewer No Sub Account	382.88	388.96	500.00	500.00	550.00	550.00
61300.00	Other Insurance Costs No Sub Account	1,602.00	1,511.00	1,572.00	1,689.00	1,757.00	1,757.00
61316.00	Property Insurance No Sub Account	662.00	669.00	696.00	737.00	766.00	766.00
61317.00	Workers Comp No Sub Account	252.08	222.80	500.00	500.00	500.00	500.00
62000.00	Depreciation Expense No Sub Account	32,030.87	34,689.46	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	.00	.00	.00	1,800.00	2,000.00	2,000.00
68653.01	Disposal Services Hazardous Waste	54,612.35	51,082.38	85,000.00	85,000.00	78,000.00	78,000.00
68653.02	Disposal Services E Waste	6,769.45	7,078.64	15,000.00	15,000.00	12,000.00	12,000.00
68653.03	Disposal Services Universal Waste	15,653.88	16,759.55	15,000.00	20,000.00	21,000.00	21,000.00

2027 Administrator Recommended Budget

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**680 - Household Hazardous Materials**						
Department	**785 - HHM Operations**						
Division	**1000 - Administration**						
Operating Expenses							
68653.04	Disposal Services Non-Hazardous Waste	6,828.57	8,373.87	10,000.00	10,000.00	14,000.00	14,000.00
71000.05	Internal Chargebacks Custodian Internal	2,091.96	2,254.79	2,160.00	2,160.00	2,226.00	2,226.00
71000.14	Internal Chargebacks Indirect Cost Internal	26,520.00	30,142.00	25,155.00	25,155.00	20,989.00	20,989.00
71000.21	Internal Chargebacks Misc Internal	23,264.00	.00	.00	.00	.00	.00
71000.38	Internal Chargebacks External Audit Costs	134.00	130.00	151.00	139.00	142.00	142.00
	Operating Expenses Totals	$249,660.30	$253,509.41	$264,534.00	$269,020.00	$267,405.00	$267,405.00
Capital Outlay							
80100.00	Other Capital Equipment No Sub Account	.00	.03	75,000.00	25,080.00	95,000.00	95,000.00
	Capital Outlay Totals	$0.00	$0.03	$75,000.00	$25,080.00	$95,000.00	$95,000.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	(17,076.00)	(68,835.00)	29,000.00	27,410.00
	Fund Balance Usage Totals	$0.00	$0.00	($17,076.00)	($68,835.00)	$29,000.00	$27,410.00
	Division **1000 - Administration** Totals	($63,563.19)	($73,605.33)	($201,836.00)	($201,836.00)	($205,574.00)	($206,369.00)
	Department **785 - HHM Operations** Totals	($63,563.19)	($73,605.33)	($201,836.00)	($201,836.00)	($205,574.00)	($206,369.00)
	Fund **680 - Household Hazardous Materials** Totals	($63,563.19)	($73,605.33)	($201,836.00)	($201,836.00)	($205,574.00)	($206,369.00)

Highway Department Summary

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator Recommended
Revenues							
710.170.____	Capital Projects Bridge	4,462,076	4,341,841	5,892,125	4,613,363	2,176,600	2,176,600
710.170.1000	Transfer In Human Services	1,000,000	-	-	-	-	-
710.170.1000	Transfers In ARPA	733,381	-	-	-	-	-
710.770.1000	Highway Administration	127,289	-	-	-	-	-
710.770.7300	Small Tool	-	163	-	-	-	-
710.770.7270	Radio	3,446	3,376	4,500	4,500	4,500	4,500
710.770.7330	Machinery Operations	-	-	-	9,132	-	-
710.790.1000	Shop	73	-	-	-	-	-
710.795.7720	County Road Maintenance	1,793,723	1,733,231	1,729,000	1,643,849	1,646,000	1,646,000
710.795.7750	Road Maintenance Special Projects	29,785	72,922	178,000	176,000	178,000	178,000
710.795.7780	Winter Maintenance	4,051	2,386	48,000	48,000	48,000	48,000
710.800.7780	State Winter Maintenance	643,049	1,010,173	750,000	867,000	750,000	750,000
710.800.7810	State General Maintenance	1,585,324	1,064,700	1,143,000	1,149,100	1,243,800	1,243,800
710.800.7840	State Roadway Maintenance Special	405,760	452,560	524,000	486,000	532,700	532,700
710.805.7900	Other Local Governments	880,278	1,282,823	890,350	926,850	935,130	935,130
710.805.7930	Internal County Departments	162,429	370,128	200,500	198,700	248,500	248,500
710.805.7960	Other Local Govts Other Miscellaneous Expenses	6,719	1,648	1,000	2,500	1,500	1,500
Total Revenues		***11,837,383***	***10,335,950***	***11,360,475***	***10,124,994***	***7,764,730***	***7,764,730***
Expenses	***Capital Projects***						
170.1000	Capital Projects Administration	83,065	-	220,000	220,000	-	-
170.7500	Capital Projects Small Structure (CIP)	180,380	642,040	-	35,025	-	-
170.7505	Capital Projects Bridges	1,506,105	882,403	3,470,919	1,557,800	2,670,000	2,670,000
170.7515	Internal Project (CIP) Expenses	5,750,616	7,403,363	7,000,000	7,341,100	6,400,000	6,400,000
170.7520	Capital Projects	98,768	530,589	3,200,000	3,208,000	290,000	290,000
170.7599	Capital Equipment	-	1,246,844	2,015,000	2,412,197	1,999,993	1,999,993
	Capital Expense Transferred to Asset	(7,618,933)	(10,705,239)	-	-	-	-
	Operations						
770.1000	Highway Administration	765,738	862,201	728,525	741,365	826,679	826,679
770.7240	Employee Taxes & Benefits	570,554	(25,417)	-	-	-	-
770.7270	Radio Expense	54,224	53,154	43,200	68,700	51,360	51,360
770.7300	Field Small Tool	(18,669)	(3,708)	-	-	-	-
770.7330	Machinery Operations	(129,725)	(221,648)	-	-	-	-
770.7360	Brine Operations	2,924	(15,040)	-	-	-	-
770.7420	Local Bridge	57,535	135,628	52,650	67,900	70,300	70,300
770.7510	Hwy Infrastructure	4,097,366	4,619,802	-		-	-
790.1000	Buildings & Grounds - Shop	-	-	1,108,734	776,844	722,969	722,969

Highway Department Summary

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator Recommended
	County Road Maintenance						
795.7720	County Section	880,186	640,221	874,950	928,544	834,700	834,700
795.7750	County Road Maintenance Special Projects	1,855,769	2,670,692	2,963,364	2,877,300	2,877,798	2,877,798
795.7780	County Winter Maintenance	1,334,263	1,960,550	995,400	1,061,600	1,277,100	1,277,100
	State Trunk Maintenance						
800.7780	State Winter Maintenance	646,146	1,010,173	750,000	867,000	750,000	750,000
800.7810	State General Maintenance	1,584,960	1,070,896	1,143,000	1,149,100	1,243,800	1,243,800
800.7840	State Roadway Maintenance Special	405,760	452,560	524,000	486,000	532,700	532,700
	Other Local Projects						
805.7900	Other Local Governments	892,990	1,294,901	890,350	926,850	935,130	935,130
805.7930	Internal County Departments	161,964	371,241	200,500	198,700	248,500	248,500
805.7960	Other Local Govts Other Miscellaneous Expenses	6,719	1,648	1,000	2,500	1,500	1,500
Total Expenses		***13,168,703***	***14,877,854***	***26,181,592***	***24,926,525***	***21,732,529***	***21,732,529***
Expense Summary							
Total Operating Salaries		***5,464,618***	***5,113,600***	***4,847,309***	***5,186,539***	***5,073,001***	***5,073,001***
Total Operating (Non-Salary)		***7,704,086***	***9,764,254***	***5,428,364***	***4,965,864***	***5,299,535***	***5,299,535***
Total Capital Salaries		***932,960***	***410,252***	***596,570***	***632,000***	***1,080,300***	***1,080,300***
Total Capital (Non-Salary)		***6,602,908***	***10,294,987***	***15,309,349***	***14,142,122***	***10,279,693***	***10,279,693***
Capital Expense Transferred to Asset		***(7,535,868)***	***(10,705,239)***	-	-	-	-
		20,704,571	***14,877,854***	***26,181,592***	***24,926,525***	***21,732,529***	***21,732,529***
Fund Balance & Borrowing							
710.770.1000-99999.01	Fund Balance Usage (To) From Fund Balance	(10,150,036)	(7,331,617)	3,015,000	3,412,197	1,999,993	1,999,993
710.170.1000-49200.01	From General Fund	2,187,661	-	-	-	-	-
710.770.1000-99999.04	From Borrowing	-	-	800,000	815,000	-	1,470,000
Total Fund Balance & Borrowing		***(7,962,375)***	***(7,331,617)***	***3,815,000***	***4,227,197***	***1,999,993***	***3,469,993***
Net Funding Requirement		9,293,695	11,873,521	11,006,117	10,574,334	11,967,806	10,497,806

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**710 - Highway Fund**						
Department	**170 - Capital Projects**						
Division	**1000 - Administration**						
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	.00	.00	220,000.00	220,000.00	.00	.00
	Operating Expenses Totals	$0.00	$0.00	$220,000.00	$220,000.00	$0.00	$0.00
Other Financing Sources							
49200.01	Transfer In General Fund	2,000,000.00	.00	.00	.00	.00	.00
49200.03	Transfer In Human Services	1,000,000.00	.00	.00	.00	.00	.00
49200.46	Transfer In ARPA	733,380.55	.00	.00	.00	.00	.00
	Other Financing Sources Totals	$3,733,380.55	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **1000 - Administration** Totals	$3,733,380.55	$0.00	($220,000.00)	($220,000.00)	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **710 - Highway Fund**							
Department **170 - Capital Projects**							
Division **7500 - Culverts (CIP)**							
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	46,381.40	642,040.25	.00	.00	.00	.00
60610.01	Highway Maint & Repairs Other Highway Maint & Repairs	.00	.00	.00	20,000.00	.00	.00
60610.11	Highway Maint & Repairs Machinery	.00	.00	.00	7,250.00	.00	.00
68660.06	Highway Repair & Maint Supplies Small Tools	.00	.00	.00	175.00	.00	.00
68663.07	Highway Fringe Incidental Labor Charges	.00	.00	.00	2,100.00	.00	.00
71000.21	Internal Chargebacks Misc Internal	.00	(642,040.25)	.00	.00	.00	.00
71000.61	Internal Chargebacks Salary	.00	.00	.00	5,500.00	.00	.00
	Operating Expenses Totals	$46,381.40	$0.00	$0.00	$35,025.00	$0.00	$0.00
	Division **7500 - Culverts (CIP)** Totals	($46,381.40)	$0.00	$0.00	($35,025.00)	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **710 - Highway Fund**							
Department **170 - Capital Projects**							
Division **7505 - Bridges (CIP)**							
Revenues							
43537.00	State Aid Other Transportation No Sub Account	.00	.00	2,394,762.00	1,116,000.00	1,276,600.00	1,276,600.00
	Revenues Totals	$0.00	$0.00	$2,394,762.00	$1,116,000.00	$1,276,600.00	$1,276,600.00
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	.00	882,403.08	3,470,919.00	1,557,800.00	2,670,000.00	2,670,000.00
71000.21	Internal Chargebacks Misc Internal	.00	(882,403.08)	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$0.00	$3,470,919.00	$1,557,800.00	$2,670,000.00	$2,670,000.00
	Division **7505 - Bridges (CIP)** Totals	$0.00	$0.00	($1,076,157.00)	($441,800.00)	($1,393,400.00)	($1,393,400.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**710 - Highway Fund**						
Department	**170 - Capital Projects**						
Division	**7515 - Reconditioning & Reconstructing**						
Revenues							
43790.00	Grants from Other Governments No Sub Account	.00	.00	881,043.00	881,043.00	900,000.00	900,000.00
	Revenues Totals	$0.00	$0.00	$881,043.00	$881,043.00	$900,000.00	$900,000.00
Personnel Services							
60001.01	Earnings General Earnings	.00	308,584.06	375,187.00	.00	.00	.00
	Personnel Services Totals	$0.00	$308,584.06	$375,187.00	$0.00	$0.00	$0.00
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	.00	3,583,015.50	3,153,200.00	3,399,300.00	728,600.00	728,600.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	.00	137.96	.00	.00	.00	.00
60610.01	Highway Maint & Repairs Other Highway Maint & Repairs	.00	557.26	.00	.00	1,000.00	1,000.00
60610.02	Highway Maint & Repairs Asphalt Hot or Cold Mix	.00	2,776,000.68	2,221,400.00	2,200,000.00	2,830,000.00	2,830,000.00
60610.05	Highway Maint & Repairs Culverts	.00	54,184.10	.00	65,000.00	150,000.00	150,000.00
60610.06	Highway Maint & Repairs Gravel	.00	53,431.50	.00	123,800.00	150,000.00	150,000.00
60610.11	Highway Maint & Repairs Machinery	.00	466,213.01	603,200.00	703,000.00	1,084,500.00	1,084,500.00
60803.00	Fuel Oil No Sub Account	.00	34,601.64	.00	.00	25,000.00	25,000.00
66000.00	Other Miscellaneous Expenses No Sub Account	.00	.00	403,713.00	.00	.00	.00
68660.04	Highway Repair & Maint Supplies Sign Parts & Supplies	.00	1,351.94	.00	.00	3,000.00	3,000.00
68660.06	Highway Repair & Maint Supplies Small Tools	.00	9,490.84	12,000.00	14,000.00	22,000.00	22,000.00
68660.07	Highway Repair & Maint Supplies Guard Rails	.00	14,126.09	.00	204,000.00	310,000.00	310,000.00
68663.07	Highway Fringe Incidental Labor Charges	.00	101,668.18	231,300.00	238,000.00	442,300.00	442,300.00
71000.21	Internal Chargebacks Misc Internal	.00	(7,403,362.76)	.00	.00	.00	.00
71000.61	Internal Chargebacks Salary	.00	.00	.00	394,000.00	653,600.00	653,600.00
	Operating Expenses Totals	$0.00	($308,584.06)	$6,624,813.00	$7,341,100.00	$6,400,000.00	$6,400,000.00
Division	**7515 - Reconditioning & Reconstructing** Totals	$0.00	$0.00	($6,118,957.00)	($6,460,057.00)	($5,500,000.00)	($5,500,000.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **710 - Highway Fund**							
Department **170 - Capital Projects**							
Division **7520 - Majors & Enhancements**							
Revenues							
43537.00	State Aid Other Transportation No Sub Account	.00	.00	2,616,320.00	2,616,320.00	.00	.00
	Revenues Totals	$0.00	$0.00	$2,616,320.00	$2,616,320.00	$0.00	$0.00
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	.00	530,588.56	3,200,000.00	3,208,000.00	290,000.00	290,000.00
71000.21	Internal Chargebacks Misc Internal	.00	(530,588.56)	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$0.00	$3,200,000.00	$3,208,000.00	$290,000.00	$290,000.00
	Division **7520 - Majors & Enhancements** Totals	$0.00	$0.00	($583,680.00)	($591,680.00)	($290,000.00)	($290,000.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **710 - Highway Fund**							
Department **170 - Capital Projects**							
Division **7599 - Capital Equipment**							
Operating Expenses							
68600.00	Highway Expenses No Sub Account	.00	1,246,844.37	2,015,000.00	2,412,197.00	1,999,993.00	1,999,993.00
71000.21	Internal Chargebacks Misc Internal	.00	(1,246,844.37)	.00	.00	.00	.00
	Operating Expenses Totals	$0.00	$0.00	$2,015,000.00	$2,412,197.00	$1,999,993.00	$1,999,993.00
Transfers Out							
69999.32	Transfers Out Solid Waste	32,000.00	.00	.00	.00	.00	.00
	Transfers Out Totals	$32,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	2,015,000.00	2,412,197.00	1,999,993.00	1,999,993.00
	Fund Balance Usage Totals	$0.00	$0.00	$2,015,000.00	$2,412,197.00	$1,999,993.00	$1,999,993.00
	Division **7599 - Capital Equipment** Totals	($32,000.00)	$0.00	$0.00	$0.00	$0.00	$0.00
	Department **170 - Capital Projects** Totals	$3,654,999.15	$0.00	($7,998,794.00)	($7,748,562.00)	($7,183,400.00)	($7,183,400.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**710 - Highway Fund**						
Department	**770 - Operations**						
Division	**1000 - Administration**						
Revenues							
47131.02	Transportation Revenues Administration	(4,085.45)	.00	.00	.00	.00	.00
47192.00	Hwy Superv - Records & Repts No Sub Account	131,374.73	.00	.00	.00	.00	.00
	Revenues Totals	$127,289.28	$0.00	$0.00	$0.00	$0.00	$0.00
Personnel Services							
60001.01	Earnings General Earnings	239,775.59	277,923.34	285,667.00	302,500.00	304,462.00	304,462.00
60005.01	Fringes FICA	16,256.29	16,537.77	17,711.00	18,800.00	18,877.00	18,877.00
60005.02	Fringes Medicare	3,801.88	3,867.72	4,142.00	4,400.00	4,415.00	4,415.00
60005.03	Fringes Retirement	18,848.47	19,581.97	19,854.00	21,800.00	21,921.00	21,921.00
60005.04	Fringes Health Insurance	70,884.00	68,376.00	70,428.00	70,428.00	93,340.00	93,340.00
60005.05	Fringes Dental Insurance	3,707.73	3,575.52	3,576.00	3,576.00	3,577.00	3,577.00
60005.06	Fringes Life Insurance	515.79	539.15	535.00	535.00	552.00	552.00
60005.14	Fringes GASB 68 ADJ	(82,882.00)	115,561.00	.00	.00	.00	.00
	Personnel Services Totals	$270,907.75	$505,962.47	$401,913.00	$422,039.00	$447,144.00	$447,144.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	2,541.78	1,872.34	2,500.00	2,500.00	2,500.00	2,500.00
60101.01	Operating Supplies Other Operating Supplies	103.09	.00	.00	.00	.00	.00
60120.10	Minor Equipment & Tools Office Equipment	.00	557.14	30,700.00	30,700.00	43,629.00	43,629.00
60400.01	Contracted Services Other Contracted Services	23,759.30	.00	.00	.00	.00	.00
60730.00	Dupl/Printing (internal) No Sub Account	4,411.30	4,145.74	4,500.00	4,500.00	4,800.00	4,800.00
60740.00	Employee Training No Sub Account	1,503.00	864.97	1,200.00	1,000.00	1,200.00	1,200.00
60771.00	Online Services & Subscriptions No Sub Account	1,965.76	130.59	16,000.00	16,000.00	800.00	800.00
60772.00	Professional Dues No Sub Account	975.00	.00	1,000.00	600.00	1,000.00	1,000.00
60785.02	Phone Telephone (External)	121.44	493.65	400.00	550.00	600.00	600.00
60787.00	Postage No Sub Account	254.66	232.94	800.00	200.00	600.00	600.00
60796.00	Public Notice No Sub Account	364.03	879.65	700.00	500.00	1,000.00	1,000.00
61100.01	Other Travel Expenses Other Travel Expenses	322.61	890.57	6,000.00	2,000.00	3,000.00	3,000.00
61101.01	Hotel Hotel Expense-Employee	479.98	.00	.00	.00	.00	.00
61102.01	Meals Meal Expense-Employee	17.87	.00	.00	.00	.00	.00
61105.01	Rental Car Rental Car Expense	4,574.92	3,913.78	.00	.00	.00	.00
61310.00	Basic Liability No Sub Account	85.00	85.00	85.00	.00	85.00	85.00
62000.00	Depreciation Expense No Sub Account	39,701.00	31,824.00	.00	.00	.00	.00
62001.02	Amortization Expense GASB 96 SBITA	9,370.21	9,370.21	.00	.00	.00	.00
68300.04	Interest Expense GASB 96 SBITA Interest	2,029.26	1,657.81	.00	.00	.00	.00
68661.00	Highway Shop Overhead No Sub Account	22,162.25	26,441.35	.00	.00	.00	.00
68662.02	Highway Salary Salaries Records-Reports	.00	(159,891.13)	(139,073.00)	(140,000.00)	(153,370.00)	(153,370.00)
68663.01	Highway Fringe Sick Leave Pay	3,617.53	614.53	.00	.00	.00	.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **710 - Highway Fund**							
Department **770 - Operations**							
Division **1000 - Administration**							
Operating Expenses							
68663.02	Highway Fringe Vacation Pay	18,980.32	767.17	.00	.00	.00	.00
68663.04	Highway Fringe Holiday Pay	11,967.92	2,132.14	.00	.00	.00	.00
68663.08	Highway Fringe Other Leave with Pay	987.80	.00	.00	.00	.00	.00
71000.14	Internal Chargebacks Indirect Cost Internal	334,025.00	396,800.00	396,800.00	396,800.00	469,637.00	469,637.00
71000.38	Internal Chargebacks External Audit Costs	4,941.00	4,836.00	5,000.00	3,976.00	4,054.00	4,054.00
	Operating Expenses Totals	$489,262.03	$328,618.45	$326,612.00	$319,326.00	$379,535.00	$379,535.00
Other Financing Sources							
49200.01	Transfer In General Fund	187,661.00	.00	.00	.00	.00	.00
	Other Financing Sources Totals	$187,661.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	1,000,000.00	.00	.00	.00
99999.20	Fund Balance Usage Short Term Borrowing	.00	.00	800,000.00	.00	.00	1,470,000.00
	Fund Balance Usage Totals	$0.00	$0.00	$1,800,000.00	$0.00	$0.00	$1,470,000.00
	Division **1000 - Administration** Totals	($445,219.50)	($834,580.92)	$1,071,475.00	($741,365.00)	($826,679.00)	$643,321.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **710 - Highway Fund**							
Department **770 - Operations**							
Division **7240 - Employee Taxes and Benefits**							
Personnel Services							
60001.01	Earnings General Earnings	530,008.51	(23,611.07)	.00	3,875,700.00	4,000,606.00	4,000,606.00
60005.01	Fringes FICA	243,492.82	224,066.77	246,915.00	240,300.00	248,037.00	248,037.00
60005.02	Fringes Medicare	56,945.84	52,402.66	57,746.00	56,200.00	58,009.00	58,009.00
60005.03	Fringes Retirement	235,628.02	257,750.78	272,960.00	279,000.00	288,044.00	288,044.00
60005.04	Fringes Health Insurance	724,999.00	728,398.00	830,748.00	860,000.00	1,026,740.00	1,026,740.00
60005.05	Fringes Dental Insurance	39,252.72	41,635.23	46,632.00	46,632.00	42,924.00	42,924.00
60005.06	Fringes Life Insurance	5,524.38	5,672.05	6,333.00	6,333.00	5,934.00	5,934.00
60005.11	Fringes Other	6,750.00	6,750.00	.00	.00	.00	.00
	Personnel Services Totals	$1,842,601.29	$1,293,064.42	$1,461,334.00	$5,364,165.00	$5,670,294.00	$5,670,294.00
Operating Expenses							
60005.09	Fringes Unemployment Compensation	1,099.60	2,875.23	1,500.00	2,600.00	3,000.00	3,000.00
62001.02	Amortization Expense GASB 96 SBITA	1,139.05	1,251.76	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	14,100.00	13,500.00	23,850.00	78,150.00	21,150.00	21,150.00
66900.00	Budgeted Reserve & Reduction/Savings No Sub Account	.00	.00	(15,000.00)	.00	.00	.00
68300.04	Interest Expense GASB 96 SBITA Interest	105.91	55.45	.00	.00	.00	.00
68663.01	Highway Fringe Sick Leave Pay	108,072.41	112,990.44	119,570.00	130,000.00	120,000.00	120,000.00
68663.02	Highway Fringe Vacation Pay	200,883.13	205,384.10	220,000.00	220,000.00	215,000.00	215,000.00
68663.04	Highway Fringe Holiday Pay	135,183.78	128,871.12	150,000.00	135,100.00	140,000.00	140,000.00
68663.05	Highway Fringe Injury Pay	3,277.28	2,009.37	3,500.00	3,000.00	10,000.00	10,000.00
68663.08	Highway Fringe Other Leave with Pay	12,157.72	9,438.32	12,000.00	12,000.00	12,000.00	12,000.00
68664.05	Highway Employer Contributions Workers Comp	76,236.49	56,816.08	60,000.00	60,000.00	60,000.00	60,000.00
68664.08	Highway Employer Contributions Other Contributions	(1,824,302.50)	(1,851,673.61)	(2,036,754.00)	(2,129,315.00)	(2,250,838.00)	(2,250,838.00)
69010.02	ETR Salaries	.00	.00	.00	(3,875,700.00)	(4,000,606.00)	(4,000,606.00)
	Operating Expenses Totals	($1,272,047.13)	($1,318,481.74)	($1,461,334.00)	($5,364,165.00)	($5,670,294.00)	($5,670,294.00)
Division **7240 - Employee Taxes and Benefits** Totals		($570,554.16)	$25,417.32	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **710 - Highway Fund**							
Department **770 - Operations**							
Division **7270 - Radio Expenses**							
Revenues							
47131.02	Transportation Revenues Administration	3,445.58	3,375.88	4,500.00	4,500.00	4,500.00	4,500.00
	Revenues Totals	$3,445.58	$3,375.88	$4,500.00	$4,500.00	$4,500.00	$4,500.00
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	41,127.83	39,098.00	41,200.00	62,000.00	48,460.00	48,460.00
60785.02	Phone Telephone (External)	.00	.00	.00	6,500.00	.00	.00
62000.00	Depreciation Expense No Sub Account	12,881.00	12,235.00	.00	.00	.00	.00
68660.06	Highway Repair & Maint Supplies Small Tools	214.74	1,820.98	2,000.00	200.00	2,900.00	2,900.00
	Operating Expenses Totals	$54,223.57	$53,153.98	$43,200.00	$68,700.00	$51,360.00	$51,360.00
	Division **7270 - Radio Expenses** Totals	($50,777.99)	($49,778.10)	($38,700.00)	($64,200.00)	($46,860.00)	($46,860.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **710 - Highway Fund**							
Department **770 - Operations**							
Division **7300 - Field Small Tools**							
Revenues							
48308.00	Sale of Equip and Property No Sub Account	72.50	162.50	.00	.00	.00	.00
	Revenues Totals	$72.50	$162.50	$0.00	$0.00	$0.00	$0.00
Personnel Services							
60001.01	Earnings General Earnings	2,862.78	2,325.29	2,000.00	.00	.00	.00
	Personnel Services Totals	$2,862.78	$2,325.29	$2,000.00	$0.00	$0.00	$0.00
Operating Expenses							
60610.11	Highway Maint & Repairs Machinery	1,023.54	.00	1,000.00	.00	.00	.00
60610.12	Highway Maint & Repairs Service Cars	9,981.28	11,968.03	10,000.00	10,000.00	14,000.00	14,000.00
62000.00	Depreciation Expense No Sub Account	1,051.00	1,051.00	.00	.00	.00	.00
68660.06	Highway Repair & Maint Supplies Small Tools	65,057.99	64,300.59	71,050.00	71,050.00	76,820.00	76,820.00
68660.13	Highway Repair & Maint Supplies Fuel Handling Charges	(100,176.18)	(84,223.78)	(85,000.00)	(84,000.00)	(95,220.00)	(95,220.00)
68663.07	Highway Fringe Incidental Labor Charges	1,531.00	870.51	950.00	950.00	1,500.00	1,500.00
71000.61	Internal Chargebacks Salary	.00	.00	.00	2,000.00	2,900.00	2,900.00
	Operating Expenses Totals	($21,531.37)	($6,033.65)	($2,000.00)	$0.00	$0.00	$0.00
	Division **7300 - Field Small Tools** Totals	$18,741.09	$3,870.86	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**710 - Highway Fund**						
Department	**770 - Operations**						
Division	**7330 - Machinery Operations**						
Revenues							
48902.00	Insurance Recoveries No Sub Account	.00	.00	.00	9,132.00	.00	.00
	Revenues Totals	$0.00	$0.00	$0.00	$9,132.00	$0.00	$0.00
Personnel Services							
60001.01	Earnings General Earnings	343,981.18	341,520.74	381,030.00	.00	.00	.00
	Personnel Services Totals	$343,981.18	$341,520.74	$381,030.00	$0.00	$0.00	$0.00
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	4,200.00	.00	5,000.00	.00	.00	.00
60610.11	Highway Maint & Repairs Machinery	35,613.83	25,217.03	36,000.00	24,500.00	25,000.00	25,000.00
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(9.90)	.00	.00	.00	.00
60803.00	Fuel Oil No Sub Account	431,557.75	410,901.48	450,000.00	465,200.00	450,000.00	450,000.00
61310.00	Basic Liability No Sub Account	43,826.99	49,338.00	45,000.00	62,727.00	65,300.00	65,300.00
61316.00	Property Insurance No Sub Account	29,816.00	33,499.00	30,000.00	36,736.00	38,300.00	38,300.00
62000.00	Depreciation Expense No Sub Account	1,016,546.27	1,237,693.02	.00	.00	.00	.00
62001.03	Amortization Expense GASB 87 Lease	8,309.24	23,999.48	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	3.18	(1,083.00)	.00	.00	.00	.00
68300.03	Interest Expense GASB 87 Lease Interest	1,513.96	5,470.12	.00	.00	.00	.00
68660.01	Highway Repair & Maint Supplies Other Repair and Maint Supplies	97,471.00	45,874.39	100,000.00	85,000.00	100,000.00	100,000.00
68660.03	Highway Repair & Maint Supplies Consumable Tools	.00	.00	.00	25,000.00	27,000.00	27,000.00
68660.06	Highway Repair & Maint Supplies Small Tools	28.62	.00	.00	55,000.00	60,000.00	60,000.00
68660.10	Highway Repair & Maint Supplies Oil, grease and anti-freeze	26,570.84	28,357.25	27,000.00	30,600.00	30,000.00	30,000.00
68660.11	Highway Repair & Maint Supplies Machinery & Equipment Parts	425,216.24	387,259.05	425,000.00	425,000.00	450,000.00	450,000.00
68660.13	Highway Repair & Maint Supplies Fuel Handling Charges	(3,568,819.47)	(3,703,777.34)	(1,690,030.00)	(1,930,463.00)	(2,165,100.00)	(2,165,100.00)
68661.00	Highway Shop Overhead No Sub Account	730,683.35	760,060.38	.00	.00	25,000.00	25,000.00
68663.07	Highway Fringe Incidental Labor Charges	211,755.92	134,032.57	191,000.00	120,000.00	189,500.00	189,500.00
71000.61	Internal Chargebacks Salary	.00	.00	.00	320,000.00	366,200.00	366,200.00
71000.62	Internal Chargebacks Indirect Labor	.00	.00	.00	200,700.00	214,700.00	214,700.00
71000.63	Internal Chargebacks Indirect Fringe	.00	.00	.00	80,000.00	124,100.00	124,100.00
	Operating Expenses Totals	($505,706.28)	($563,168.47)	($381,030.00)	$0.00	$0.00	$0.00
	Division **7330 - Machinery Operations** Totals	$161,725.10	$221,647.73	$0.00	$9,132.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **710 - Highway Fund**							
Department **770 - Operations**							
Division **7360 - Pit & Quarry Operations**							
Personnel Services							
60001.01	Earnings General Earnings	13,081.57	16,375.86	14,400.00	.00	.00	.00
	Personnel Services Totals	$13,081.57	$16,375.86	$14,400.00	$0.00	$0.00	$0.00
Operating Expenses							
60610.11	Highway Maint & Repairs Machinery	19,097.67	20,667.57	19,000.00	19,000.00	19,000.00	19,000.00
66000.00	Other Miscellaneous Expenses No Sub Account	(78,336.74)	(120,145.82)	(47,200.00)	(47,200.00)	(49,600.00)	(49,600.00)
68660.06	Highway Repair & Maint Supplies Small Tools	4,388.13	22,436.32	4,800.00	4,800.00	4,800.00	4,800.00
68661.00	Highway Shop Overhead No Sub Account	13,711.77	16,359.24	.00	.00	.00	.00
68662.02	Highway Salary Salaries Records-Reports	.00	.00	.00	.00	500.00	500.00
68663.07	Highway Fringe Incidental Labor Charges	8,314.83	6,599.65	9,000.00	9,000.00	10,300.00	10,300.00
71000.61	Internal Chargebacks Salary	.00	.00	.00	14,400.00	15,000.00	15,000.00
	Operating Expenses Totals	($32,824.34)	($54,083.04)	($14,400.00)	$0.00	$0.00	$0.00
	Division **7360 - Pit & Quarry Operations** Totals	$19,742.77	$37,707.18	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **710 - Highway Fund**							
Department **770 - Operations**							
Division **7390 - Fuel Handling**							
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	1,432.76	2,244.20	1,500.00	1,200.00	1,200.00	1,200.00
62000.00	Depreciation Expense No Sub Account	18,655.00	18,655.00	.00	.00	.00	.00
68660.06	Highway Repair & Maint Supplies Small Tools	1,358.98	4,113.35	5,000.00	3,000.00	5,900.00	5,900.00
68660.13	Highway Repair & Maint Supplies Fuel Handling Charges	(21,446.74)	(25,012.55)	(6,500.00)	(4,200.00)	(7,100.00)	(7,100.00)
	Operating Expenses Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **7390 - Fuel Handling** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **710 - Highway Fund**							
Department **770 - Operations**							
Division **7420 - Local Bridge Aids**							
Personnel Services							
60001.01	Earnings General Earnings	24,717.83	51,438.44	19,250.00	.00	.00	.00
	Personnel Services Totals	$24,717.83	$51,438.44	$19,250.00	$0.00	$0.00	$0.00
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	(16,400.00)	2,827.66	.00	.00	.00	.00
60610.01	Highway Maint & Repairs Other Highway Maint & Repairs	169.98	435.46	.00	2,500.00	1,000.00	1,000.00
60610.06	Highway Maint & Repairs Gravel	7,399.62	9,631.91	5,000.00	5,000.00	5,000.00	5,000.00
60610.11	Highway Maint & Repairs Machinery	21,764.58	47,631.89	15,000.00	20,000.00	19,000.00	19,000.00
66000.00	Other Miscellaneous Expenses No Sub Account	.00	284.50	.00	.00	.00	.00
68600.00	Highway Expenses No Sub Account	.00	896.00	1,000.00	.00	.00	.00
68660.01	Highway Repair & Maint Supplies Other Repair and Maint Supplies	79.99	.00	.00	.00	.00	.00
68660.04	Highway Repair & Maint Supplies Sign Parts & Supplies	540.59	459.76	1,000.00	500.00	1,000.00	1,000.00
68660.06	Highway Repair & Maint Supplies Small Tools	2,314.18	1,987.33	600.00	900.00	900.00	900.00
68663.07	Highway Fringe Incidental Labor Charges	16,948.42	20,034.77	10,800.00	14,000.00	16,900.00	16,900.00
71000.61	Internal Chargebacks Salary	.00	.00	.00	25,000.00	26,500.00	26,500.00
	Operating Expenses Totals	$32,817.36	$84,189.28	$33,400.00	$67,900.00	$70,300.00	$70,300.00
	Division **7420 - Local Bridge Aids** Totals	($57,535.19)	($135,627.72)	($52,650.00)	($67,900.00)	($70,300.00)	($70,300.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **710 - Highway Fund**							
Department **770 - Operations**							
Division **7510 - Hwy Infrastructure**							
Revenues							
43534.00	State Aid Local Road Improv Pgm No Sub Account	237,000.00	(45,168.51)	.00	.00	.00	.00
43537.00	State Aid Other Transportation No Sub Account	248,568.35	.00	.00	.00	.00	.00
43790.00	Grants from Other Governments No Sub Account	337,572.19	1,350,000.00	.00	.00	.00	.00
49350.00	Capital Contributions No Sub Account	3,638,935.67	3,037,009.28	.00	.00	.00	.00
	Revenues Totals	$4,462,076.21	$4,341,840.77	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
62000.00	Depreciation Expense No Sub Account	4,078,368.14	3,980,239.15	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	.00	38,563.86	.00	.00	.00	.00
66300.00	Contributions to Other Govts No Sub Account	18,997.57	600,998.67	.00	.00	.00	.00
	Operating Expenses Totals	$4,097,365.71	$4,619,801.68	$0.00	$0.00	$0.00	$0.00
	Division **7510 - Hwy Infrastructure** Totals	$364,710.50	($277,960.91)	$0.00	$0.00	$0.00	$0.00
	Department **770 - Operations** Totals	($559,167.38)	($1,009,304.56)	$980,125.00	($864,333.00)	($943,839.00)	$526,161.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**710 - Highway Fund**						
Department	**790 - Shop Expense**						
Division	**1000 - Administration**						
Personnel Services							
60001.01	Earnings General Earnings	91,517.63	117,034.84	224,300.00	17,730.00	18,794.00	18,794.00
60001.15	Earnings Indirect Earnings	159,898.16	195,150.56	.00	.00	.00	.00
60005.01	Fringes FICA	.00	1,016.79	933.00	1,050.00	1,165.00	1,165.00
60005.02	Fringes Medicare	.00	237.79	218.00	250.00	273.00	273.00
60005.03	Fringes Retirement	.00	1,232.39	1,046.00	1,300.00	1,353.00	1,353.00
60005.04	Fringes Health Insurance	.00	10,031.99	10,032.00	11,400.00	13,695.00	13,695.00
60005.05	Fringes Dental Insurance	.00	528.85	529.00	529.00	529.00	529.00
60005.06	Fringes Life Insurance	.00	44.30	76.00	76.00	54.00	54.00
	Personnel Services Totals	$251,415.79	$325,277.51	$237,134.00	$32,335.00	$35,863.00	$35,863.00
Operating Expenses							
60100.01	Office Supplies Other Office Supplies	24.99	.00	.00	.00	.00	.00
60101.34	Operating Supplies Janitorial Supplies	44,717.59	12,731.59	20,000.00	8,000.00	18,000.00	18,000.00
60120.01	Minor Equipment & Tools Other Minor Equipment	.00	.00	25,000.00	25,000.00	7,000.00	7,000.00
60400.01	Contracted Services Other Contracted Services	.00	1,026.08	4,000.00	3,000.00	3,000.00	3,000.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	191.36	187.20	1,000.00	.00	.00	.00
60610.01	Highway Maint & Repairs Other Highway Maint & Repairs	144.56	.00	.00	.00	.00	.00
60610.02	Highway Maint & Repairs Asphalt Hot or Cold Mix	695.24	178.94	.00	.00	.00	.00
60610.04	Highway Maint & Repairs Crack Filler	.00	378.18	.00	.00	500.00	500.00
60610.06	Highway Maint & Repairs Gravel	.00	188.19	.00	.00	500.00	500.00
60610.11	Highway Maint & Repairs Machinery	41,135.67	60,630.15	40,000.00	24,000.00	40,000.00	40,000.00
60610.12	Highway Maint & Repairs Service Cars	(8,030.16)	(20,707.24)	.00	.00	.00	.00
60740.00	Employee Training No Sub Account	2,803.00	.00	3,000.00	3,000.00	3,000.00	3,000.00
60755.00	Internet/Data Communications No Sub Account	12,792.41	6,596.92	13,000.00	8,000.00	8,000.00	8,000.00
60785.02	Phone Telephone (External)	5,184.97	4,611.54	5,500.00	3,000.00	3,000.00	3,000.00
60800.00	Other Utility Services No Sub Account	83,698.33	100,490.19	90,000.00	115,000.00	125,000.00	125,000.00
60803.00	Fuel Oil No Sub Account	55.18	.00	.00	.00	.00	.00
61311.00	Boiler Insurance No Sub Account	1,587.00	1,878.00	1,600.00	1,600.00	2,000.00	2,000.00
61316.00	Property Insurance No Sub Account	17,228.00	19,568.00	17,500.00	19,959.00	20,500.00	20,500.00
62000.00	Depreciation Expense No Sub Account	471,564.80	466,590.42	.00	.00	.00	.00
68660.01	Highway Repair & Maint Supplies Other Repair and Maint Supplies	31,870.67	19,567.38	.00	.00	.00	.00
68660.03	Highway Repair & Maint Supplies Consumable Tools	16,618.85	24,953.86	25,000.00	.00	.00	.00
68660.06	Highway Repair & Maint Supplies Small Tools	57,726.43	49,829.69	55,000.00	.00	.00	.00
68660.09	Highway Repair & Maint Supplies Maintenance of Shop	169,003.26	259,901.52	416,000.00	390,000.00	350,000.00	350,000.00
68661.00	Highway Shop Overhead No Sub Account	.00	.00	25,000.00	25,000.00	.00	.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **710 - Highway Fund**							
Department **790 - Shop Expense**							
Division **1000 - Administration**							
Operating Expenses							
68663.07	Highway Fringe Incidental Labor Charges	152,063.73	114,992.19	130,000.00	43,700.00	48,200.00	48,200.00
69000.01	Contra Expenses Other Expenses	(1,352,491.67)	(1,448,870.31)	.00	.00	.00	.00
71000.61	Internal Chargebacks Salary	.00	.00	.00	75,250.00	58,406.00	58,406.00
	Operating Expenses Totals	($251,415.79)	($325,277.51)	$871,600.00	$744,509.00	$687,106.00	$687,106.00
	Division **1000 - Administration** Totals	$0.00	$0.00	($1,108,734.00)	($776,844.00)	($722,969.00)	($722,969.00)
	Department **790 - Shop Expense** Totals	$0.00	$0.00	($1,108,734.00)	($776,844.00)	($722,969.00)	($722,969.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **710 - Highway Fund**							
Department **795 - County Road Maintenance**							
Division **7720 - General Maintenance**							
Revenues							
43537.00	State Aid Other Transportation No Sub Account	1,788,053.20	1,722,801.25	1,723,000.00	1,636,349.00	1,640,000.00	1,640,000.00
48900.01	Miscellaneous Revenue General Misc Revenues	5,670.00	10,430.00	6,000.00	7,500.00	6,000.00	6,000.00
	Revenues Totals	$1,793,723.20	$1,733,231.25	$1,729,000.00	$1,643,849.00	$1,646,000.00	$1,646,000.00
Personnel Services							
60001.01	Earnings General Earnings	235,302.05	185,251.51	247,350.00	.00	.00	.00
	Personnel Services Totals	$235,302.05	$185,251.51	$247,350.00	$0.00	$0.00	$0.00
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	16,550.89	14,487.37	21,000.00	21,000.00	15,000.00	15,000.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	7,811.47	9,542.49	8,500.00	7,000.00	10,000.00	10,000.00
60600.13	Maintenance & Repairs Equipment Maintenance	680.00	.00	.00	.00	.00	.00
60610.01	Highway Maint & Repairs Other Highway Maint & Repairs	4,441.99	80.25	500.00	1,000.00	500.00	500.00
60610.02	Highway Maint & Repairs Asphalt Hot or Cold Mix	7,381.87	.00	.00	.00	.00	.00
60610.06	Highway Maint & Repairs Gravel	23,832.72	.00	5,000.00	2,500.00	5,000.00	5,000.00
60610.11	Highway Maint & Repairs Machinery	394,217.07	310,742.07	400,000.00	420,000.00	400,000.00	400,000.00
61310.00	Basic Liability No Sub Account	28,688.00	40,312.00	32,000.00	66,644.00	66,500.00	66,500.00
68660.04	Highway Repair & Maint Supplies Sign Parts & Supplies	443.20	.00	.00	.00	.00	.00
68660.06	Highway Repair & Maint Supplies Small Tools	10,601.11	6,361.38	8,400.00	7,400.00	6,600.00	6,600.00
68663.07	Highway Fringe Incidental Labor Charges	150,235.49	73,444.11	152,200.00	153,000.00	134,800.00	134,800.00
71000.61	Internal Chargebacks Salary	.00	.00	.00	250,000.00	196,300.00	196,300.00
	Operating Expenses Totals	$644,883.81	$454,969.67	$627,600.00	$928,544.00	$834,700.00	$834,700.00
	Division **7720 - General Maintenance** Totals	$913,537.34	$1,093,010.07	$854,050.00	$715,305.00	$811,300.00	$811,300.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**710 - Highway Fund**						
Department	**795 - County Road Maintenance**						
Division	**7750 - Road Maint Spec Projects**						
Revenues							
43537.00	State Aid Other Transportation No Sub Account	.00	38,850.00	.00	.00	.00	.00
47131.02	Transportation Revenues Administration	12,637.86	13,397.24	162,000.00	162,000.00	162,000.00	162,000.00
48308.00	Sale of Equip and Property No Sub Account	4,569.46	170.00	.00	.00	.00	.00
48900.01	Miscellaneous Revenue General Misc Revenues	4,579.50	12,108.35	8,000.00	9,000.00	8,000.00	8,000.00
48902.00	Insurance Recoveries No Sub Account	7,998.26	8,396.48	8,000.00	5,000.00	8,000.00	8,000.00
	Revenues Totals	$29,785.08	$72,922.07	$178,000.00	$176,000.00	$178,000.00	$178,000.00
Personnel Services							
60001.01	Earnings General Earnings	598,593.86	599,346.33	570,000.00	.00	.00	.00
	Personnel Services Totals	$598,593.86	$599,346.33	$570,000.00	$0.00	$0.00	$0.00
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	212,699.86	103,111.02	170,000.00	162,500.00	153,700.00	153,700.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	2,453.71	25.20	.00	.00	.00	.00
60600.13	Maintenance & Repairs Equipment Maintenance	2,025.00	.00	.00	.00	.00	.00
60610.01	Highway Maint & Repairs Other Highway Maint & Repairs	6,260.32	4,480.08	.00	800.00	1,400.00	1,400.00
60610.02	Highway Maint & Repairs Asphalt Hot or Cold Mix	20,713.71	23,643.08	.00	.00	.00	.00
60610.04	Highway Maint & Repairs Crack Filler	4,244.49	96,661.64	150,000.00	170,000.00	200,000.00	200,000.00
60610.05	Highway Maint & Repairs Culverts	17,908.52	189,275.60	150,000.00	150,000.00	170,000.00	170,000.00
60610.06	Highway Maint & Repairs Gravel	33,205.02	21,921.67	.00	.00	.00	.00
60610.09	Highway Maint & Repairs Sanding	.00	(2,049.89)	.00	.00	.00	.00
60610.11	Highway Maint & Repairs Machinery	420,079.46	284,312.28	190,000.00	170,000.00	180,000.00	180,000.00
60610.13	Highway Maint & Repairs Chips	11,841.91	.00	.00	.00	.00	.00
60610.15	Highway Maint & Repairs Guard Rail	.00	47,570.66	100,000.00	100,000.00	100,000.00	100,000.00
60610.16	Highway Maint & Repairs Shoulder Repair	.00	214,048.59	180,000.00	160,000.00	186,000.00	186,000.00
60610.17	Highway Maint & Repairs Rut Filling	.00	.00	190,000.00	190,000.00	190,000.00	190,000.00
60610.18	Highway Maint & Repairs Patching	.00	121,286.83	120,000.00	120,000.00	125,000.00	125,000.00
60610.19	Highway Maint & Repairs Seal Coating	.00	662,602.37	700,000.00	700,000.00	700,000.00	700,000.00
60740.00	Employee Training No Sub Account	15,218.86	13,757.09	20,000.00	20,000.00	20,000.00	20,000.00
60772.00	Professional Dues No Sub Account	885.00	.00	900.00	.00	.00	.00
60785.02	Phone Telephone (External)	6,117.54	6,229.31	6,500.00	.00	6,500.00	6,500.00
60800.00	Other Utility Services No Sub Account	3,408.92	4,578.49	3,800.00	4,500.00	4,600.00	4,600.00
60803.00	Fuel Oil No Sub Account	72,251.84	.00	.00	.00	.00	.00
61100.01	Other Travel Expenses Other Travel Expenses	684.76	2,037.87	4,500.00	2,500.00	3,500.00	3,500.00
61101.01	Hotel Hotel Expense-Employee	2,799.72	.00	.00	.00	.00	.00
61102.01	Meals Meal Expense-Employee	1,109.87	356.16	.00	.00	.00	.00
61105.01	Rental Car Rental Car Expense	986.33	.00	.00	.00	.00	.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **710 - Highway Fund**							
Department **795 - County Road Maintenance**							
Division **7750 - Road Maint Spec Projects**							
Operating Expenses							
61310.00	Basic Liability No Sub Account	.00	150.00	.00	.00	.00	.00
66000.07	Other Miscellaneous Expenses IRS Section 139	12.20	.00	.00	.00	.00	.00
68660.04	Highway Repair & Maint Supplies Sign Parts & Supplies	16,239.86	12,478.18	20,000.00	15,000.00	18,000.00	18,000.00
68660.06	Highway Repair & Maint Supplies Small Tools	23,154.54	19,073.12	19,464.00	12,000.00	16,100.00	16,100.00
68660.07	Highway Repair & Maint Supplies Guard Rails	14,584.03	185.36	.00	.00	.00	.00
68661.00	Highway Shop Overhead No Sub Account	1,211.42	5,910.48	.00	.00	.00	.00
68663.07	Highway Fringe Incidental Labor Charges	367,078.36	239,700.02	368,200.00	330,000.00	322,897.00	322,897.00
71000.61	Internal Chargebacks Salary	.00	.00	.00	570,000.00	480,101.00	480,101.00
	Operating Expenses Totals	$1,257,175.25	$2,071,345.21	$2,393,364.00	$2,877,300.00	$2,877,798.00	$2,877,798.00
	Division **7750 - Road Maint Spec Projects** Totals	($1,825,984.03)	($2,597,769.47)	($2,785,364.00)	($2,701,300.00)	($2,699,798.00)	($2,699,798.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**710 - Highway Fund**						
Department	**795 - County Road Maintenance**						
Division	**7780 - Winter Maint**						
Revenues							
47131.02	Transportation Revenues Administration	4,050.71	2,385.52	48,000.00	48,000.00	48,000.00	48,000.00
	Revenues Totals	$4,050.71	$2,385.52	$48,000.00	$48,000.00	$48,000.00	$48,000.00
Personnel Services							
60001.01	Earnings General Earnings	190,127.18	293,793.40	195,800.00	.00	.00	.00
	Personnel Services Totals	$190,127.18	$293,793.40	$195,800.00	$0.00	$0.00	$0.00
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	3,135.00	13,435.00	12,200.00	12,200.00	12,200.00	12,200.00
60610.01	Highway Maint & Repairs Other Highway Maint & Repairs	87.87	55.97	.00	.00	.00	.00
60610.08	Highway Maint & Repairs Salt	178,224.48	283,437.87	280,000.00	180,000.00	290,000.00	290,000.00
60610.09	Highway Maint & Repairs Sanding	5,744.37	.00	10,000.00	.00	.00	.00
60610.11	Highway Maint & Repairs Machinery	460,846.30	682,417.89	480,000.00	530,000.00	650,000.00	650,000.00
60610.12	Highway Maint & Repairs Service Cars	6,406.64	1,983.35	.00	.00	2,000.00	2,000.00
60610.14	Highway Maint & Repairs Treated Sand	(72,661.33)	(119,952.06)	(100,000.00)	(80,000.00)	(110,000.00)	(110,000.00)
62000.00	Depreciation Expense No Sub Account	35,900.00	35,940.34	.00	.00	.00	.00
68660.06	Highway Repair & Maint Supplies Small Tools	8,967.31	10,610.38	6,000.00	6,000.00	8,500.00	8,500.00
68661.00	Highway Shop Overhead No Sub Account	385,714.64	633,132.89	.00	.00	.00	.00
68663.07	Highway Fringe Incidental Labor Charges	131,770.23	125,695.15	111,400.00	148,400.00	154,700.00	154,700.00
71000.61	Internal Chargebacks Salary	.00	.00	.00	265,000.00	269,700.00	269,700.00
	Operating Expenses Totals	$1,144,135.51	$1,666,756.78	$799,600.00	$1,061,600.00	$1,277,100.00	$1,277,100.00
	Division **7780 - Winter Maint** Totals	($1,330,211.98)	($1,958,164.66)	($947,400.00)	($1,013,600.00)	($1,229,100.00)	($1,229,100.00)
	Department **795 - County Road Maintenance** Totals	($2,242,658.67)	($3,462,924.06)	($2,878,714.00)	($2,999,595.00)	($3,117,598.00)	($3,117,598.00)

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **710 - Highway Fund**							
Department **800 - State Trunk Highway Maintenance**							
Division **7780 - Winter Maint**							
Revenues							
47131.05	Transportation Revenues Routine Maintenance	643,049.47	1,010,173.28	750,000.00	867,000.00	750,000.00	750,000.00
	Revenues Totals	$643,049.47	$1,010,173.28	$750,000.00	$867,000.00	$750,000.00	$750,000.00
Personnel Services							
60001.01	Earnings General Earnings	118,528.57	202,912.13	179,230.00	.00	.00	.00
	Personnel Services Totals	$118,528.57	$202,912.13	$179,230.00	$0.00	$0.00	$0.00
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	8,223.11	11,836.35	.00	.00	.00	.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	.00	528.50	.00	.00	.00	.00
60610.01	Highway Maint & Repairs Other Highway Maint & Repairs	.00	55.97	.00	.00	.00	.00
60610.08	Highway Maint & Repairs Salt	51,710.44	89,910.24	50,000.00	.00	27,000.00	27,000.00
60610.11	Highway Maint & Repairs Machinery	350,502.73	569,836.71	384,000.00	500,000.00	415,600.00	415,600.00
60610.14	Highway Maint & Repairs Treated Sand	.00	1,571.53	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	.00	100.01	.00	.00	.00	.00
68660.06	Highway Repair & Maint Supplies Small Tools	5,552.23	7,177.20	7,500.00	7,500.00	5,300.00	5,300.00
68662.02	Highway Salary Salaries Records-Reports	28,327.65	42,203.45	31,500.00	35,000.00	33,200.00	33,200.00
68663.07	Highway Fringe Incidental Labor Charges	83,301.19	84,041.19	97,770.00	114,500.00	96,800.00	96,800.00
71000.61	Internal Chargebacks Salary	.00	.00	.00	210,000.00	172,100.00	172,100.00
	Operating Expenses Totals	$527,617.35	$807,261.15	$570,770.00	$867,000.00	$750,000.00	$750,000.00
	Division **7780 - Winter Maint** Totals	($3,096.45)	$0.00	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**710 - Highway Fund**						
Department	**800 - State Trunk Highway Maintenance**						
Division	**7810 - General Patrol Maintenance**						
Revenues							
47131.05	Transportation Revenues Routine Maintenance	1,585,324.29	1,064,699.67	1,143,000.00	1,149,100.00	1,243,800.00	1,243,800.00
	Revenues Totals	$1,585,324.29	$1,064,699.67	$1,143,000.00	$1,149,100.00	$1,243,800.00	$1,243,800.00
Personnel Services							
60001.01	Earnings General Earnings	428,338.94	387,486.07	363,000.00	.00	.00	.00
	Personnel Services Totals	$428,338.94	$387,486.07	$363,000.00	$0.00	$0.00	$0.00
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	16,014.68	11,558.81	7,000.00	7,000.00	11,000.00	11,000.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	26,578.61	24,416.75	11,000.00	15,000.00	25,000.00	25,000.00
60600.13	Maintenance & Repairs Equipment Maintenance	.00	.00	15,000.00	.00	.00	.00
60610.01	Highway Maint & Repairs Other Highway Maint & Repairs	21,328.95	18,567.27	17,500.00	22,000.00	19,000.00	19,000.00
60610.02	Highway Maint & Repairs Asphalt Hot or Cold Mix	11,177.94	5,501.76	12,000.00	12,000.00	6,000.00	6,000.00
60610.04	Highway Maint & Repairs Crack Filler	4,278.74	.00	5,000.00	.00	10,000.00	10,000.00
60610.05	Highway Maint & Repairs Culverts	6,915.09	589.59	5,000.00	2,500.00	5,000.00	5,000.00
60610.06	Highway Maint & Repairs Gravel	200.51	27.72	5,000.00	1,000.00	2,000.00	2,000.00
60610.07	Highway Maint & Repairs Paving-Concrete	12,317.24	8,813.81	13,000.00	10,000.00	12,000.00	12,000.00
60610.11	Highway Maint & Repairs Machinery	520,547.96	394,823.27	382,000.00	382,000.00	383,100.00	383,100.00
60740.00	Employee Training No Sub Account	1,308.89	1,888.09	2,000.00	3,000.00	2,000.00	2,000.00
60772.00	Professional Dues No Sub Account	231.80	.00	.00	.00	.00	.00
60785.02	Phone Telephone (External)	350.00	401.88	.00	400.00	.00	.00
60800.00	Other Utility Services No Sub Account	103.80	.00	.00	.00	.00	.00
60803.00	Fuel Oil No Sub Account	2,272.91	.00	.00	.00	.00	.00
61100.01	Other Travel Expenses Other Travel Expenses	.00	.00	.00	.00	300.00	300.00
61102.01	Meals Meal Expense-Employee	51.77	89.04	.00	.00	.00	.00
61105.01	Rental Car Rental Car Expense	(986.33)	.00	.00	.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	.00	71.94	.00	.00	.00	.00
68660.04	Highway Repair & Maint Supplies Sign Parts & Supplies	836.97	1,895.60	1,500.00	1,500.00	1,500.00	1,500.00
68660.06	Highway Repair & Maint Supplies Small Tools	15,979.64	14,826.35	12,000.00	12,000.00	14,000.00	14,000.00
68661.00	Highway Shop Overhead No Sub Account	187,999.91	.00	.00	.00	.00	.00
68662.02	Highway Salary Salaries Records-Reports	57,306.23	45,432.89	47,700.00	47,700.00	55,100.00	55,100.00
68663.07	Highway Fringe Incidental Labor Charges	271,805.37	154,505.17	244,300.00	250,000.00	278,900.00	278,900.00
71000.61	Internal Chargebacks Salary	.00	.00	.00	383,000.00	418,900.00	418,900.00
	Operating Expenses Totals	$1,156,620.68	$683,409.94	$780,000.00	$1,149,100.00	$1,243,800.00	$1,243,800.00
Division	**7810 - General Patrol Maintenance** Totals	$364.67	($6,196.34)	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**710 - Highway Fund**						
Department	**800 - State Trunk Highway Maintenance**						
Division	**7840 - Roadway Maint-Special**						
Revenues							
47131.04	Transportation Revenues Roadway Maintenance-Special	405,759.53	452,560.42	524,000.00	486,000.00	532,700.00	532,700.00
	Revenues Totals	$405,759.53	$452,560.42	$524,000.00	$486,000.00	$532,700.00	$532,700.00
Personnel Services							
60001.01	Earnings General Earnings	86,790.18	109,935.16	151,450.00	.00	.00	.00
	Personnel Services Totals	$86,790.18	$109,935.16	$151,450.00	$0.00	$0.00	$0.00
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	6,108.00	10,994.00	6,000.00	6,000.00	11,000.00	11,000.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	.00	628.14	.00	.00	1,000.00	1,000.00
60610.01	Highway Maint & Repairs Other Highway Maint & Repairs	16.99	289.70	500.00	500.00	.00	.00
60610.02	Highway Maint & Repairs Asphalt Hot or Cold Mix	64,834.88	702.39	10,000.00	2,000.00	8,000.00	8,000.00
60610.04	Highway Maint & Repairs Crack Filler	24,040.23	28,410.50	24,000.00	27,000.00	32,000.00	32,000.00
60610.06	Highway Maint & Repairs Gravel	.00	1,505.37	.00	.00	2,000.00	2,000.00
60610.11	Highway Maint & Repairs Machinery	114,162.26	155,960.74	173,500.00	130,000.00	165,000.00	165,000.00
60803.00	Fuel Oil No Sub Account	3,887.29	.00	.00	.00	.00	.00
68660.04	Highway Repair & Maint Supplies Sign Parts & Supplies	2,464.26	4,273.56	2,500.00	3,000.00	4,500.00	4,500.00
68660.06	Highway Repair & Maint Supplies Small Tools	3,889.33	3,662.46	5,000.00	5,000.00	4,700.00	4,700.00
68660.07	Highway Repair & Maint Supplies Guard Rails	34,414.60	76,169.90	25,000.00	50,000.00	50,000.00	50,000.00
68662.02	Highway Salary Salaries Records-Reports	16,476.55	18,646.02	22,500.00	22,500.00	23,600.00	23,600.00
68663.07	Highway Fringe Incidental Labor Charges	48,674.96	41,382.47	103,550.00	95,000.00	93,800.00	93,800.00
71000.61	Internal Chargebacks Salary	.00	.00	.00	145,000.00	137,100.00	137,100.00
	Operating Expenses Totals	$318,969.35	$342,625.25	$372,550.00	$486,000.00	$532,700.00	$532,700.00
	Division **7840 - Roadway Maint-Special** Totals	$0.00	$0.01	$0.00	$0.00	$0.00	$0.00
	Department **800 - State Trunk Highway Maintenance** Totals	($2,731.78)	($6,196.33)	$0.00	$0.00	$0.00	$0.00

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Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**710 - Highway Fund**						
Department	**805 - Other Local Projects**						
Division	**7900 - Other Local Govts**						
Revenues							
47131.01	Transportation Revenues General Transport Revenue	880,277.92	1,282,823.37	890,350.00	926,850.00	935,130.00	935,130.00
	Revenues Totals	$880,277.92	$1,282,823.37	$890,350.00	$926,850.00	$935,130.00	$935,130.00
Personnel Services							
60001.01	Earnings General Earnings	72,633.91	116,955.44	92,200.00	.00	.00	.00
	Personnel Services Totals	$72,633.91	$116,955.44	$92,200.00	$0.00	$0.00	$0.00
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	45,097.29	49,148.24	15,000.00	15,000.00	2,000.00	2,000.00
60610.01	Highway Maint & Repairs Other Highway Maint & Repairs	229.86	.00	.00	.00	.00	.00
60610.02	Highway Maint & Repairs Asphalt Hot or Cold Mix	5,181.54	48,670.13	.00	1,000.00	.00	.00
60610.04	Highway Maint & Repairs Crack Filler	4,442.86	10,689.63	10,000.00	10,000.00	12,000.00	12,000.00
60610.05	Highway Maint & Repairs Culverts	2,197.22	638.40	.00	.00	.00	.00
60610.06	Highway Maint & Repairs Gravel	13,448.90	17,594.24	.00	.00	.00	.00
60610.08	Highway Maint & Repairs Salt	91,235.58	120,559.93	100,000.00	120,000.00	100,000.00	100,000.00
60610.09	Highway Maint & Repairs Sanding	3,535.25	2,049.89	.00	.00	.00	.00
60610.11	Highway Maint & Repairs Machinery	126,201.54	196,494.43	150,000.00	150,000.00	150,000.00	150,000.00
60610.13	Highway Maint & Repairs Chips	106,488.35	151,781.52	100,000.00	100,000.00	120,000.00	120,000.00
60610.14	Highway Maint & Repairs Treated Sand	71,539.28	117,840.54	100,000.00	118,000.00	120,000.00	120,000.00
60740.00	Employee Training No Sub Account	816.69	.00	.00	.00	.00	.00
60803.00	Fuel Oil No Sub Account	244,884.88	339,516.06	200,000.00	200,000.00	200,000.00	200,000.00
68660.04	Highway Repair & Maint Supplies Sign Parts & Supplies	19,972.41	12,004.83	16,000.00	14,000.00	14,000.00	14,000.00
68660.06	Highway Repair & Maint Supplies Small Tools	3,155.88	3,899.77	3,150.00	3,150.00	3,300.00	3,300.00
68660.07	Highway Repair & Maint Supplies Guard Rails	2,767.64	789.76	1,000.00	500.00	.00	.00
68660.10	Highway Repair & Maint Supplies Oil, grease and anti-freeze	155.64	557.08	.00	.00	1,000.00	1,000.00
68660.11	Highway Repair & Maint Supplies Machinery & Equipment Parts	7,177.69	10,193.33	8,000.00	8,000.00	8,000.00	8,000.00
68662.02	Highway Salary Salaries Records-Reports	30,873.92	53,539.92	37,400.00	37,400.00	41,400.00	41,400.00
68663.07	Highway Fringe Incidental Labor Charges	40,953.69	41,977.94	57,600.00	57,600.00	66,630.00	66,630.00
71000.61	Internal Chargebacks Salary	.00	.00	.00	92,200.00	96,800.00	96,800.00
	Operating Expenses Totals	$820,356.11	$1,177,945.64	$798,150.00	$926,850.00	$935,130.00	$935,130.00
	Division **7900 - Other Local Govts** Totals	($12,712.10)	($12,077.71)	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**710 - Highway Fund**						
Department	**805 - Other Local Projects**						
Division	**7930 - Internal Cty Depts**						
Revenues							
47131.01	Transportation Revenues General Transport Revenue	162,428.70	370,127.62	200,500.00	198,700.00	248,500.00	248,500.00
	Revenues Totals	$162,428.70	$370,127.62	$200,500.00	$198,700.00	$248,500.00	$248,500.00
Personnel Services							
60001.01	Earnings General Earnings	27,378.75	71,222.57	58,200.00	.00	.00	.00
	Personnel Services Totals	$27,378.75	$71,222.57	$58,200.00	$0.00	$0.00	$0.00
Operating Expenses							
60400.01	Contracted Services Other Contracted Services	39,076.40	8,867.33	.00	.00	.00	.00
60600.01	Maintenance & Repairs Other Maintenance & Repairs	.00	30.00	.00	.00	.00	.00
60610.01	Highway Maint & Repairs Other Highway Maint & Repairs	15,412.52	12,611.97	7,150.00	7,000.00	6,000.00	6,000.00
60610.02	Highway Maint & Repairs Asphalt Hot or Cold Mix	13,788.23	109,365.28	20,000.00	20,000.00	20,000.00	20,000.00
60610.04	Highway Maint & Repairs Crack Filler	470.66	2,080.00	3,000.00	2,000.00	2,500.00	2,500.00
60610.05	Highway Maint & Repairs Culverts	2,299.07	.00	1,000.00	1,000.00	1,000.00	1,000.00
60610.06	Highway Maint & Repairs Gravel	1,702.26	20,121.98	6,000.00	15,000.00	10,000.00	10,000.00
60610.08	Highway Maint & Repairs Salt	447.99	2,841.22	200.00	3,000.00	3,000.00	3,000.00
60610.09	Highway Maint & Repairs Sanding	2,217.10	.00	2,200.00	.00	.00	.00
60610.11	Highway Maint & Repairs Machinery	18,629.19	77,345.64	40,000.00	30,000.00	77,000.00	77,000.00
60610.13	Highway Maint & Repairs Chips	.00	5,540.49	.00	.00	.00	.00
60610.14	Highway Maint & Repairs Treated Sand	545.33	539.99	.00	.00	.00	.00
60803.00	Fuel Oil No Sub Account	.00	12,238.40	.00	50.00	.00	.00
66000.00	Other Miscellaneous Expenses No Sub Account	385.07	.00	.00	.00	.00	.00
68600.00	Highway Expenses No Sub Account	.00	175.00	.00	.00	.00	.00
68660.01	Highway Repair & Maint Supplies Other Repair and Maint Supplies	1,760.46	.00	.00	.00	.00	.00
68660.04	Highway Repair & Maint Supplies Sign Parts & Supplies	1,926.49	1,147.87	6,000.00	1,200.00	1,300.00	1,300.00
68660.06	Highway Repair & Maint Supplies Small Tools	2,925.53	3,624.13	1,800.00	1,800.00	2,200.00	2,200.00
68660.07	Highway Repair & Maint Supplies Guard Rails	.00	2,646.87	.00	.00	.00	.00
68660.10	Highway Repair & Maint Supplies Oil, grease and anti-freeze	5,421.94	5,190.96	6,000.00	5,000.00	5,500.00	5,500.00
68660.11	Highway Repair & Maint Supplies Machinery & Equipment Parts	10,218.22	10,493.60	14,500.00	20,000.00	12,000.00	12,000.00
68662.02	Highway Salary Salaries Records-Reports	.01	.00	.00	.00	.00	.00
68663.07	Highway Fringe Incidental Labor Charges	17,359.01	25,157.87	34,450.00	34,450.00	42,800.00	42,800.00
71000.61	Internal Chargebacks Salary	.00	.00	.00	58,200.00	65,200.00	65,200.00
	Operating Expenses Totals	$134,585.48	$300,018.60	$142,300.00	$198,700.00	$248,500.00	$248,500.00
	Division **7930 - Internal Cty Depts** Totals	$464.47	($1,113.55)	$0.00	$0.00	$0.00	$0.00

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **710 - Highway Fund**							
Department **805 - Other Local Projects**							
Division **7960 - Non-Govt Customer**							
Revenues							
47131.01	Transportation Revenues General Transport Revenue	6,719.48	1,647.85	1,000.00	2,500.00	1,500.00	1,500.00
	Revenues Totals	$6,719.48	$1,647.85	$1,000.00	$2,500.00	$1,500.00	$1,500.00
Personnel Services							
60001.01	Earnings General Earnings	2,148.02	625.12	.00	.00	.00	.00
	Personnel Services Totals	$2,148.02	$625.12	$0.00	$0.00	$0.00	$0.00
Operating Expenses							
60610.11	Highway Maint & Repairs Machinery	1,088.88	508.34	500.00	250.00	300.00	300.00
68660.04	Highway Repair & Maint Supplies Sign Parts & Supplies	1,870.19	224.09	500.00	1,000.00	200.00	200.00
68660.06	Highway Repair & Maint Supplies Small Tools	96.60	19.03	.00	50.00	20.00	20.00
68662.02	Highway Salary Salaries Records-Reports	149.50	68.85	.00	100.00	70.00	70.00
68663.07	Highway Fringe Incidental Labor Charges	1,366.29	202.42	.00	300.00	410.00	410.00
71000.61	Internal Chargebacks Salary	.00	.00	.00	800.00	500.00	500.00
	Operating Expenses Totals	$4,571.46	$1,022.73	$1,000.00	$2,500.00	$1,500.00	$1,500.00
	Division **7960 - Non-Govt Customer** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Department **805 - Other Local Projects** Totals	($12,247.63)	($13,191.26)	$0.00	$0.00	$0.00	$0.00
	Fund **710 - Highway Fund** Totals	$838,193.69	($4,491,616.21)	($11,006,117.00)	($12,389,334.00)	($11,967,806.00)	($10,497,806.00)

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund **770 - WMMIC**							
Department **820 - WMMIC Liability**							
Division **1000 - Administration**							
Revenues							
48908.02	Dividends Capital Dividend	17,572.00	21,593.00	17,572.00	17,647.00	17,647.00	17,647.00
48908.03	Dividends Operational Dividend	24,276.00	43,315.00	24,276.00	29,277.00	29,277.00	29,277.00
51510.00	Interest Revenue No Sub Account	4,690.40	8,050.06	4,690.00	12,594.00	12,594.00	12,594.00
	Revenues Totals	$46,538.40	$72,958.06	$46,538.00	$59,518.00	$59,518.00	$59,518.00
Operating Expenses							
61306.00	Claims Expense No Sub Account	295,707.03	65,298.03	322,029.00	210,895.00	210,895.00	210,895.00
61306.02	Claims Expense Deductible Expense	40,200.00	12,388.00	.00	20,000.00	20,000.00	20,000.00
61310.00	Basic Liability No Sub Account	504,206.07	521,350.06	572,659.00	513,635.00	547,021.00	547,021.00
66000.00	Other Miscellaneous Expenses No Sub Account	1,540.41	892.67	1,600.00	1,277.00	1,277.00	1,277.00
69010.00	ETR No Sub Account	(502,531.00)	(717,708.00)	(850,000.00)	(850,000.00)	(850,000.00)	(850,000.00)
71000.38	Internal Chargebacks External Audit Costs	240.00	238.00	250.00	175.00	178.00	178.00
	Operating Expenses Totals	$339,362.51	($117,541.24)	$46,538.00	($104,018.00)	($70,629.00)	($70,629.00)
Fund Balance Usage							
99999.01	Fund Balance Usage (To) From Fund Balance	.00	.00	.00	(163,536.00)	(130,147.00)	(130,147.00)
	Fund Balance Usage Totals	$0.00	$0.00	$0.00	($163,536.00)	($130,147.00)	($130,147.00)
	Division **1000 - Administration** Totals	($292,824.11)	$190,499.30	$0.00	$0.00	$0.00	$0.00
	Department **820 - WMMIC Liability** Totals	($292,824.11)	$190,499.30	$0.00	$0.00	$0.00	$0.00
	Fund **770 - WMMIC** Totals	($292,824.11)	$190,499.30	$0.00	$0.00	$0.00	$0.00

2027 Administrator Recommended Budget

Budget Year 2027

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Estimated Amount	2027 Department Request	2027 Administrator's Budget
Fund	**775 - Workers Comp**						
Department	**825 - Workers Comp**						
Division	**1000 - Administration**						
Revenues							
46593.00	Insurance Revenue No Sub Account	520,942.69	727,309.81	481,155.00	444,711.00	449,215.00	449,215.00
48110.00	Interest Income No Sub Account	77.44	.00	.00	.00	.00	.00
	Revenues Totals	$521,020.13	$727,309.81	$481,155.00	$444,711.00	$449,215.00	$449,215.00
Operating Expenses							
60700.02	General Administrative Expenses Adj to Prior Period Expense	.00	(1,566.64)	.00	.00	.00	.00
60771.00	Online Services & Subscriptions No Sub Account	9,959.69	10,457.67	11,000.00	11,500.00	12,000.00	12,000.00
61305.00	Admin Claims Expense No Sub Account	15,341.72	15,347.00	30,000.00	20,000.00	20,000.00	20,000.00
61306.00	Claims Expense No Sub Account	352,746.28	542,211.14	275,000.00	250,000.00	250,000.00	250,000.00
61314.00	Excess Insurance No Sub Account	90,761.00	107,161.00	110,000.00	111,000.00	115,000.00	115,000.00
61315.00	Loss Control Services No Sub Account	52,000.00	52,000.00	55,000.00	52,000.00	52,000.00	52,000.00
71000.38	Internal Chargebacks External Audit Costs	134.00	133.00	155.00	211.00	215.00	215.00
	Operating Expenses Totals	$520,942.69	$725,743.17	$481,155.00	$444,711.00	$449,215.00	$449,215.00
	Division **1000 - Administration** Totals	$77.44	$1,566.64	$0.00	$0.00	$0.00	$0.00
	Department **825 - Workers Comp** Totals	$77.44	$1,566.64	$0.00	$0.00	$0.00	$0.00
	Fund **775 - Workers Comp** Totals	$77.44	$1,566.64	$0.00	$0.00	$0.00	$0.00
	Net Grand Totals						
	REVENUE GRAND TOTALS	$191,088,386.35	$146,849,112.33	$170,648,609.00	$160,620,336.00	$177,523,145.00	$170,178,226.00
	EXPENSE GRAND TOTALS	$207,238,960.49	$174,094,846.00	$209,357,116.00	$202,660,372.00	$220,066,371.00	$209,583,119.00
	Net Grand Totals	($16,150,574.14)	($27,245,733.67)	($38,708,507.00)	($42,040,036.00)	($42,543,226.00)	($39,404,893.00)

La Crosse County
Long Range Capital Improvements

Location/Project	Total Request	Projected for 2027	2028	2029	2030	2031	Unfunded
Information Technology							
AV Equipment - Courtroom Equipment	$ 235,000	$ 141,000	$ 94,000	$ -	$ -	$ -	$ -
AV Equipment - Boardroom Equipment	75,000	-	75,000	-	-	-	-
Server and Data Storage - Server Chassis with Blades	800,000	400,000	400,000	-	-	-	-
Server and Data Storage - Storage Arrays	420,000	-	200,000	20,000	200,000	-	-
Websites and Communications - Next Gen Website	150,000	150,000	-	-	-	-	-
Security and Network - Core Routers / Enterprise Class Firewalls	75,000	-	-	-	-	75,000	-
Capital Software Systems - NWS Tyler GL Fiscal Replacement	500,000	-	-	-	500,000	-	-
TOTAL INFORMATION TECHNOLOGY	**$ 2,255,000**	**$ 691,000**	**$ 769,000**	**$ 20,000**	**$ 700,000**	**$ 75,000**	**$ -**
Elections							
Election Equipment	**$ 500,000**	$ 500,000					$ -
TOTAL ELECTIONS	**$ 500,000**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Register of Deeds							
Microfiche Digitalization	126,000	126,000	-	-	-	-	-
TOTAL REGISTER OF DEEDS	**$ 126,000**	**$ 126,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Emergency Services Capital Projects							
Quantar/DIU Base Station Upgrade	$ 77,500	$ 77,500	$ -	$ -	$ -	$ -	$ -
GPS Replacement	200,000	200,000	-	-	-	-	-
Alpha Pinnacle UPS to N1C	75,000	75,000	-	-	-	-	-
Bluff Shelter Floor Repair	10,000	10,000	-	-	-	-	-
4.9 GHz Replacement	72,000	72,000	-	-	-	-	-
Redundant GRV8000	150,000	150,000	-	-	-	-	-
Upgrade to K-Core	75,000	75,000	-	-	-	-	-
Microwave Hardware/Software Refresh	300,000	-	300,000	-	-	-	-
Motorola G-Series Software Refresh	200,000	-	-	200,000	-	-	-
Microwave Batteries	12,000	-	-	12,000	-	-	-
Eltek Rectifier Hardware Refresh	100,000	-	-	-	100,000	-	-
TOTAL EMERGENCY SERVICES CAPITAL PROJECTS	**$ 1,271,500**	**$ 659,500**	**$ 300,000**	**$ 212,000**	**$ 100,000**	**$ -**	**$ -**
Facility Department - Buildings & Grounds							
Health & Human Services Building							
Health Dept addition of door and card access	10,000	10,000	-	-	-	-	-
Wash, seal, and tuck point building	85,000	-	-	-	-	85,000	-
Controls Upgrade (VAV's)	640,000	515,000	125,000			-	-
Chiller Replacement	225,000	-	-	225,000	-	-	-
Water heater Replacement	10,000	-	-	-	-	10,000	-
JDF Elevator Replacement	125,000	-	-	-	125,000	-	-
JDF Garage door	10,000	10,000	-	-	-	-	-
Fire alarm panel replacement	30,000	-	-	-	-	30,000	-
NVR (video recorder) replacement	15,000	15,000	-	-	-	-	-
UPS replacement	50,000	-	50,000	-	-	-	-
1990 Lower Roof replacement	100,000	-	-	-	100,000	-	-
JDC Planning & Design	250,000	-	-	-	-	-	250,000
JDC	4,000,000	-	-	-	-	-	4,000,000
TOTAL HEALTH & HUMAN SERVICES BUILDING	**$ 5,550,000**	**$ 550,000**	**$ 175,000**	**$ 225,000**	**$ 225,000**	**$ 125,000**	**$ 4,250,000**

Long Range Capital Improvements

Location/Project	Total Request	Projected for 2027	2028	2029	2030	2031	Unfunded
Law Enforcement Center							
Sheriff Dept Offices Carpet and Paint	50,000	50,000	-	-	-	-	-
Fire suppression sprinkler replacement receiving	15,000	15,000	-	-	-	-	-
Control Upgrade (VAV's)	390,000	-	390,000	-	-	-	-
Wash, seal, and tuck point building(1997 side)	90,000	90,000	-	-	-	-	-
Wash, seal, and tuck point building(2010 addition)	50,000	-	50,000	-	-	-	-
Lighting Upgrades LED	20,000	-	20,000	-	-	-	-
Old side transfer switch replacement	40,000	-	-	-	-	40,000	-
Trash Compactor	25,000	-	-	25,000	-	-	-
97 Chiller Replacement	275,000	-	275,000	-	-	-	-
Water heater Replacement	40,000	20,000	20,000	-	-	-	-
Boiler Replacement	180,000	-	-	-	60,000	60,000	60,000
Jail Remodel	10,000,000	-	10,000,000	-	-	-	-
				-	-	-	-
TOTAL LAW ENFORCEMENT CENTER	**$ 13,975,000**	**$ 175,000**	**$ 10,755,000**	**$ 25,000**	**$ 60,000**	**$ 100,000**	**$ 60,000**
Administrative Center							
Atrium Skylight repair	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Wash, seal, and tuck point building	40,000	-	-	-	-	40,000	-
UPS replacement	50,000	-	-	-	50,000	-	-
TOTAL ADMINISTRATIVE CENTER	**$ 90,000**	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ 40,000**	**$ -**
Downtown Campus/Off Site Projects							
Crackfill/Chip Seal/Striping	20,000	-	10,000	-	-	10,000	-
Hillview storage buildings Wash, seal, and tuck point building	15,000	-	15,000	-	-	-	-
TOTAL DOWNTOWN CAMPUS	**$ 35,000**	**$ -**	**$ 25,000**	**$ -**	**$ -**	**$ 10,000**	**$ -**
Parks & Campgrounds							
Vault Toilet Facility Replacements	325,000	65,000	65,000	65,000	65,000	65,000	-
Playground Equipment	100,000	25,000	25,000	25,000	25,000	-	-
Electrical/Water Upgrades - Ongoing	50,000	-	25,000	25,000	-	-	-
GI Bathhouse #2 drainfield replacement	125,000	-	-	-	125,000	-	-
GI Bathhouse #1 drainfield replacement	125,000	-	-	-	-	125,000	-
GI beach/playground safety fence replacement	15,000	-	15,000	-	-	-	-
GI Campground Store Exterior Maintenance	5,000	-	-	2,500	-	2,500	-
GI Rip Rap Shoreline	30,000	-	10,000	10,000	10,000	-	-
GI Shelter 5 Refurbish	75,000	75,000	-	-	-	-	-
NC South Road Maintenance	50,000	-	-	50,000	-	-	-
Shelter Electrical/Lighting Upgrades	6,000	-	2,000	2,000	2,000	-	-
GI Shelter Roof Replacement	30,000	-	-	-	15,000	15,000	-
TOTAL PARKS & CAMPGROUNDS	**$ 936,000**	**$ 165,000**	**$ 142,000**	**$ 179,500**	**$ 242,000**	**$ 207,500**	**$ -**
TOTAL CAPITAL IMPROVEMENTS - FACILITIES	**$ 20,586,000**	**$ 890,000**	**$ 13,897,000**	**$ 429,500**	**$ 577,000**	**$ 482,500**	**$ 4,310,000**

Long Range Capital Improvements

Location/Project	Total Request	Projected for 2027	2028	2029	2030	2031	Unfunded
Facilities Capital Equipment							
Dump truck GI 14' (Replacement #22)	$ 85,000	$ -	$ -	$ 85,000	$ -	$ -	$ -
Dump truck GI 14' (Replacement #24)	85,000	-	-	-	-	85,000	-
VT 10 passenger transport van (USED)	40,000	40,000					
Mowers GI (Replacement #649)	78,000	28,000	25,000	25,000	-	-	-
UTV (Replacement #484 GI)	20,000	-	-	20,000	-	-	-
Skid Steer S175 Replacement	60,000	-	-	-	60,000	-	-
Chainsaw (Replacement - heavy duty)	2,000	-	-	2,000	-	-	-
John Deere tractor Replacement (#229)	35,000	35,000	-	-	-	-	-
Golf Cart (replacement)	12,000	-	-	-	12,000	-	-
Pick-up Truck & Plow VT 15'(Replacement #33)	60,000	-	60,000	-	-	-	-
Pick-up Truck w/ Topper (Replacement #35)	50,000	-	-	50,000	-	-	-
Hunter Security- Camera License Renewal (5 years)	15,000	-	-	15,000	-	-	-
Fire Sprinkler Service - 5 year (admin/LEC)	4,000	-	-	4,000	-	-	-
TOTAL CAPITAL EQUIPMENT - FACILITIES	**$ 546,000**	**$ 103,000**	**$ 85,000**	**$ 201,000**	**$ 72,000**	**$ 85,000**	**$ -**
Sheriff							
Major Comm & Vehicle Equipment	$ 90,619	$ 90,619	$ -	$ -	$ -	$ -	$ -
TOTAL SHERIFF	**$ 90,619**	**$ 90,619**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Special Jail Assessment							
Server and Data Storage - Server Chassis with Blades	$ 400,000	$ -	$ -	$ 400,000	$ -	$ -	$ -
Server and Data Storage - Storage Arrays	20,000	-	-	20,000	-	-	-
Security and Network - Core Routers / Enterprise Class Firewalls	30,000	-	-	30,000	-	-	-
TOTAL SPECIAL JAIL ASSESSMENT	**$ 450,000**	**$ -**	**$ -**	**$ 450,000**	**$ -**	**$ -**	**$ -**
HV Facility Fund							
Chiller (left over project continengy funds)	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -	$ -
Floor Scrubber	15,000	15,000	-	-	-	-	-
Robot Mower	7,500	7,500					-
Clean Heat Exchangers	8,000	8,000	-	-	-	-	-
TOTAL HV FACILITY FUND	**$ 230,500**	**$ 230,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Hillview							
Computer workstation/Server replacements/IT Equipment	$ 90,000	$ 30,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ -
Phone Replacements	2,000	2,000	-	-	-	-	-
Lift with Scale	8,000	-	8,000	-	-	-	-
Small Capital Equpment ongoing	50,000	10,000	10,000	10,000	10,000	10,000	-
42 Inch Wide Beds 5 per year	75,000	15,000	15,000	15,000	15,000	15,000	-
42 Inches Rest Q Wide Mattresses	17,500	3,500	3,500	3,500	3,500	3,500	-
Air Mattress	8,600	3,000	1,400	1,400	1,400	1,400	-
Kitchen Equipment	53,600	53,600	-	-	-	-	-
Placeholder EHR upgrade implementation	31,100	31,100	-	-	-	-	-
TOTAL HILLVIEW	**$ 335,800**	**$ 148,200**	**$ 52,900**	**$ 44,900**	**$ 44,900**	**$ 44,900**	**$ -**
Hillview Terrace							
Small Capital Equipment Items (Ongoing)	25,000	5,000	5,000	5,000	5,000	5,000	-
Furniture Replacement	20,000	5,000	5,000	-	5,000	5,000	-
Building contingency updates	70,000	-	70,000	-	-	-	-
Placeholder EHR upgrade implementation	7,400	7,400	-	-	-	-	-
TOTAL HILLVIEW TERRACE	**$ 122,400**	**$ 17,400**	**$ 80,000**	**$ 5,000**	**$ 10,000**	**$ 10,000**	**$ -**

Long Range Capital Improvements

Location/Project	Total Request	Projected for 2027	2028	2029	2030	2031	Unfunded
The Oaks							
Small Capital Equipment Items (Contingency/Ongoing)	$ 23,000	$ 3,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ -
Beds and Mattresses	5,270	5,270	-	-	-	-	-
Placeholder EHR upgrade implementation	8,000	8,000	-	-	-	-	-
TOTAL THE OAKS	**$ 36,270**	**$ 16,270**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ -**
The Evergreens							
Minor Building Improvements (Ongoing)	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	-
Lifts	10,000	10,000	-	-	-	-	-
Placeholder EHR upgrade implementation	17,100	17,100	-	-	-	-	-
TOTAL THE EVERGREENS	**$ 37,100**	**$ 37,100**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Carroll Heights							
Elevator Replacemnet	$ 350,000	$ 350,000	$ -	$ -	$ -	$ -	$ -
Hot Water Heater Contingency	18,000	18,000	-	-	-	-	-
Flooring Replacement	15,000	15,000	-	-	-	-	-
Apt Turnover repairs Contingency	15,000	15,000	-	-	-	-	-
Placeholder EHR upgrade implementation	2,900	2,900	-	-	-	-	-
TOTAL CARROLL HEIGHTS	**$ 400,900**	**$ 400,900**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Lakeview - 628.775.1000							
Small Capital Equipment Items (Ongoing)	$ 50,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -
Cement Replacement	35,000	5,000	7,500	7,500	7,500	7,500	-
Parking Lot Maint	25,000	-	25,000	-	-	-	-
Full Body Lifts	44,000	-	18,000	12,000	7,000	7,000	-
Wheelchairs/Broda	30,000	6,000	6,000	6,000	6,000	6,000	-
IT Related - Computer workstation/Server and Wifi replacements	107,500	47,500	15,000	15,000	15,000	15,000	-
Printer Replacements	10,000	10,000	-	-	-	-	-
- Kitchen Stand mixer	14,500	2,500	3,000	3,000	3,000	3,000	-
Dishwasher Living Areas Replacements	9,000	-	-	-	-	9,000	-
Mattress Replacements	25,000	5,000	5,000	5,000	5,000	5,000	-
Bed Frames	19,800	-	4,950	4,950	4,950	4,950	-
Call System	45,000	-	-	-	45,000	-	-
Tub	18,000	-	-	-	18,000	-	-
Flooring Replacement	20,000	20,000	-	-	-	-	-
Furniture Replacement - other half of building furniture replacement and office charis	165,100	94,100	30,000	30,000	10,000	1,000	-
Bladder Scanner	24,000	8,000	-	8,000	-	8,000	-
Robot Mower	7,500	7,500	-	-	-	-	-
Floor Scrubber	15,500	15,500	-	-	-	-	-
Replacement of LED Lights and Fixtures	25,000	25,000	-	-	-	-	-
Entertainment Centers	35,000	35,000	-	-	-	-	-
Heat Exchanger, Water Heater Contingency	130,000	30,000	25,000	25,000	25,000	25,000	-
Placeholder EHR upgrade implementation	76,300	76,300	-	-	-	-	-
TOTAL LAKEVIEW	**$ 931,200**	**$ 397,400**	**$ 149,450**	**$ 126,450**	**$ 156,450**	**$ 101,450**	**$ -**
Regent							
Small Capital Equipment Items (Ongoing)	$ 15,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ -
Furnace Replacement	10,000	10,000	-	-	-	-	-
Van Replacement	70,000	-	70,000	-	-	-	-
Placeholder EHR upgrade implementation	3,800	3,800	-	-	-	-	-
TOTAL REGENT	**$ 98,800**	**$ 16,800**	**$ 73,000**	**$ 3,000**	**$ 3,000**	**$ 3,000**	**$ -**

Long Range Capital Improvements

Location/Project	Total Request	Projected for 2027	2028	2029	2030	2031	Unfunded
Maplewood							
Small Capital Equipment Items (Ongoing)	$ 25,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ -
Furniture Replacement	9,000	3,000	-	3,000	-	3,000	-
Cement Replacement/mudjacking	1,500	1,500	-	-	-	-	-
Tub Replacement	21,000	-	-	21,000	-	-	-
Bed/Mattress Replacements	31,500	6,300	6,300	6,300	6,300	6,300	-
Placeholder EHR upgrade implementation	8,200	8,200	-	-	-	-	-
TOTAL MAPLEWOOD	**$ 96,200**	**$ 24,000**	**$ 11,300**	**$ 35,300**	**$ 11,300**	**$ 14,300**	**$ -**
Neshonoc Manor							
Small Capital Equipment Items (Ongoing)	$ 25,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ -
Furniture Replacement	6,000	-	3,000	-	3,000	-	-
Cement Replacement/mudjacking	2,500	2,500	-	-	-	-	-
Tub Replacement - only replacing if needed	21,000	-	21,000	-	-	-	-
Bed/Mattress/Lift replacements	88,200	6,300	6,300	6,300	6,300	63,000	-
Placeholder EHR upgrade implementation	8,200	8,200	-	-	-	-	-
TOTAL NESHONOC MANOR	**$ 150,900**	**$ 22,000**	**$ 35,300**	**$ 11,300**	**$ 14,300**	**$ 68,000**	**$ -**
Ravenwood							
Small Capital Equipment Items (Ongoing)	$ 10,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ -
Furniture Replacement	7,000	3,000	-	2,000	-	2,000	-
Flooring - 3 rooms	20,000	5,000	5,000	5,000	5,000	-	-
Bed/Mattress/Lift replacements	18,000	-	4,500	4,500	4,500	4,500	-
Printer Replacement	3,000	-	3,000	-	-	-	-
Placeholder EHR upgrade implementation	8,000	8,000	-	-	-	-	-
TOTAL RAVENWOOD	**$ 66,000**	**$ 18,000**	**$ 14,500**	**$ 13,500**	**$ 11,500**	**$ 8,500**	**$ -**
Monarch Manor							
Small Capital Equipment Items (Ongoing)	$ 15,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ -
Light Fixtures	2,400	-	1,200	-	1,200	-	-
Lift Replacement	5,500	5,500	-	-	-	-	-
Tub Replacement -	21,000	-	21,000	-	-	-	-
Generator	15,500	15,500	-	-	-	-	-
Placeholder EHR upgrade implementation	4,500	4,500	-	-	-	-	-
TOTAL MONARCH MANOR	**$ 63,900**	**$ 28,500**	**$ 25,200**	**$ 3,000**	**$ 4,200**	**$ 3,000**	**$ -**
Solid Waste							
Landfill Vehicle	$ 80,000	$ -	$ 40,000	$ -	$ 40,000	$ -	-
Secondary Exit Scale	780,000	780,000	-	-	-	-	-
C&D Lift Station Replacement	125,000	125,000	-	-	-	-	-
Clay purchase for construction	1,700,000	1,000,000	-	700,000	-	-	-
New Cell Construction Phase IX-Mod2	2,717,152	-	200,000	2,517,152	-	-	-
TOTAL SOLID WASTE	**$ 5,402,152**	**$ 1,905,000**	**$ 240,000**	**$ 3,217,152**	**$ 40,000**	**$ -**	**$ -**
Household Hazardous Material Department							
HHM Corrosive/Flamable Building	$ 180,000	$ -	$ 180,000	$ -	$ -	$ -	$ -
Building upgrades	137,000	95,000	-	-	42,000	-	-
Upgrade secondary containment systems	25,000	-	-	25,000	-	-	-
Forklift	110,000	-	-	-	-	110,000	-
TOTAL HOUSEHOLD HAZARDOUS MATERIAL DEPARTMENT	**$ 452,000**	**$ 95,000**	**$ 180,000**	**$ 25,000**	**$ 42,000**	**$ 110,000**	**$ -**
GRAND TOTAL	**$ 34,249,241**	**$ 6,417,189**	**$ 15,917,650**	**$ 4,802,102**	**$ 1,791,650**	**$ 1,010,650**	**$ 4,310,000**

Capital Improvement Plan 2027

6/3/2026

Internal Projects	From	To	Pavement Rating	Scheduled Year	Budget Cost Construction	Mileage	Notes	WISDOT Fundin	County Cost	Others Cost	Other Info
CTH T	CTH EE	STH 162	5	2027	2,200,000	4.7	Overlay Upgrade		1,300,000	900,000	CHIS (28)
CTH M	B4	CTH W	4	2027	2,900,000	6.27	Pavement Replacement		2,900,000		
CTH Y	CTH J	Monroe Cty line	3	2027	1,200,000	1.52	construction		1,200,000		
CTH MH sidewalk	Briggs Rd	HD		2027	100,000		ADA upgrade		100,000		
CTH OT	CTH XX	STH 35	5	2028	800,000	0.5	Pavement Replacement		800,000		
CTH I	CTH M	STH 33	4	2028	2,500,000	5.52	Construction		2,207,163	292,837	CHI (31)
CTH J	CTH JJ	Bridge	3	2028	2,200,000	3.3	Construction		2,200,000		
CTH W	CTH D	CTH M	5	2029	1,200,000	2.1	Pavement Replacement		1,200,000		
CTH H	CTH G	Monroe Cty Line	3	2029	1,900,000	3.27	construction		1,900,000		
CTH M	STH 33	Schmaltz Rd	4	2029	2,700,000	5.53	Construction		2,700,000		
CTH BW	CTH B	End	5	2030	1,000,000	3.69	Mill & Fill		1,000,000		
CTH S	CTH SN	CTH M	5	2030	2,400,000	5.56	Pavement Replacement		2,400,000		
CTH Q	CTH V	CTH C	5	2030	2,300,000	5.51	Pavement Replacement		1,787,879	512,121	CHIS (31)
CTH T	CTH C	CTH EE	5	2031	2,500,000	4.5	Pavement Replacement		2,500,000		
CTH J	CTH U	IH90	5	2031	1,200,000	0.61	Pavement Replacement		1,200,000		
CTH DE	CTH C	STH 108	5	2031	2,200,000	2.6	Construction		2,200,000		
CTH T	USH 53	CTH C	5		5,000,000	10.3	Pavement Replacement		5,000,000		
CTH F	Bliss Rd	CTH OA	5		2,500,000	3.1	Pavement Replacement		2,500,000		
CTH FA	CTH F	End	5		1,000,000	1.3	Pavement Replacement		1,000,000		
CTH ZN	CTH Z	CTH ZB	5		1,000,000	1.2	Pavement Replacement		1,000,000		
CTH ZN	CTH Z	CTH OT	5		1,100,000	1.1	Pavement Replacement		1,100,000		
CTH C	CTH B bridge	STH 16	5		800,000	1.26	Pavement Replacement		800,000		
CTH MM	USH 14	CTH M	6		5,000,000	5.26	Construction		5,000,000		
				Total	**45,700,000**	**78.70**		-	**43,995,042**	**1,704,958**	

Small Structure Work (<20 foot span)

Structure #	Road	Feature Crossing		Scheduled Year	Budget Cost	Deck Area	Notes	WIDOT Funding	County Cost	Others Cost	Other Info
Culvert	CTH JJ		T Bangor	2028	410,000		130' CMP 60" Dropbox		410,000		Local LET
Culvert	D		T Farmington		45,000		design		45,000		
Culvert	T		T Farmington		45,000		design		45,000		
				Total	**500,000**	-		-	**500,000**	-	

WisDOT bridge projects											
Structure #	Road	Feature Crossing	Bridge Rating	Scheduled Year	Budget Cost	Deck Area SF	Notes	WIDOT Funding	County Cost	Others Cost	Other Info
B320001	CTH W	Johnson Creek		2027	90,000		Real Estate		90,000		
P320043	CTH A	Burr Oak Creek		2027	80,000		Real Estate		80,000		
B320548	CTH M	Fleming Creek	48.6	2027	2,500,000	2845	Construction	1,276,600	1,223,400		STP -Bridge
B320001	CTH W	Johnson Creek	39.5	2028	900,000	1100	Construction	708,000	192,000		STP-Bridge
P320909	Muenzenberger Rd	BR Coon Creek	35.9	2028	800,000	1000	Construction	700,000	50,000	50,000	Town of Washington
P320043	CTH A	Burr Oak Creek	18.4	2029	900,000	920	Construction	720,000	180,000		STP-Bridge projected
P320175	Breidel Coulee rd	Mormon Creek	49.2	2029	800,000	1500	Construction	700,000	50,000	50,000	Town of Shelby
B320580	CTH II	Bostwick Creek	63	2029	150,000	1976	Design		150,000		
B320011	CTH M	Mormon Creek	51.9	2030	100,000	2165	Design		100,000		
B320020	CTH O	Bostwick Creek	50.5	2030	1,800,000	2977	Construction	1,440,000	360,000		STP-Brdige projected
B320580	CTH II	Bostwick Creek	63	2031	1,100,000	1976	Construction	880,000	220,000		
P320910	Muenzenberger Rd	BR Coon Creek	44.2	2031	700,000	900	Construction	600,000	50,000	50,000	Town of Washington
B320019	CTH M	Larson Coulee Cr	62.9		150,000	963	Design		150,000		
				Total	10,070,000	18,322		7,024,600	2,895,400	150,000	

WisDOT road projects											
Road	From	To	Pavement Rating	Scheduled Year	Budget Cost Construction	Mileage	Notes	Grant	County Cost	Others Cost	Other Info
CTH B	STH 16	City Limits	6	2027	110,000		Design		110,000		
CTH HD	North MH	Newport Lane	4	2027	90,000		Design		90,000		
CTH OT Midway	STH 35	CTH XX	3	2027	90,000		Design		90,000		
CTH MH	Briggs	HD	6	2028	1,400,000	0.81	Construction	849,500	550,500		STP-Urban
CTH M	CTH O	CTH I	3 & 4	2029	600,000		Real Estate		600,000		
CTH B	STH 16	City Limits	6	2030	2,300,000	1.5	Pavement Replacement	1,800,000	500,000		STP-Urban projected
CTH HD	North MH	Newport Lane	4	2030	2,200,000	1.4	Pavement Replacement	1,760,000	440,000		STP-Urban projected
CTH OT Midway	STH 35	CTH XX	3	2030	1,000,000	0.82	Pavement Replacement	480,000	520,000		STP-Urban projected
CTH M	CTH O	CTH I	3 & 4	2031	5,000,000	2.65	Construction	4,000,000	1,000,000		stp-rural Projected
CTH D	Main ST	Sun Valley Dr	5 / 6		2,000,000	1.1		1,600,000	400,000		STP-Urban projected
CTH M	CTH I	Malzacher Rd	4		5,000,000	2.3	construction	4,000,000	1,000,000		
CTH M	CTH I	Malzacher Rd	4		500,000		Real Estate		500,000		
CTH B	Clinton St	Fanta Reed	6		3,000,000		Real Estate		3,000,000		
CTH B	Clinton St	Fanta Reed	6		9,000,000	2.5	Construction	4,000,000	5,000,000		STP-Urban
				Total	32,290,000	13.08		18,489,500	13,800,500	-	

Capital Facility Projects	Scheduled Year										
					-						
					-				-		
				Total	-			-	-	-	
				Total	88,560,000			25,514,100	61,190,942	1,854,958	

TOTALS			Miles	County	WIDOT Funding	Others
	TOTAL 2027	9,360,000	12.49	7,183,400	1,276,600	900,000
	TOTAL 2028	9,010,000	10.13	6,409,663	2,257,500	342,837
	Total 2029	8,250,000	10.90	6,780,000	1,420,000	50,000
	Total 2030	13,100,000	18.48	7,107,879	5,480,000	512,121
	Total 2031	12,700,000	10.36	7,170,000	5,480,000	50,000
2027 to 2031	Scheduled	52,420,000	62.36	34,650,942	15,914,100	1,854,958
	Unscheduled	33,102,121	29.42	27,110,000	5,480,000	512,121
	TOTAL	85,522,121	91.78	$ 61,760,942	$ 21,394,100	$ 2,367,078

12.47 Five Year Average Mileage

Projects For 2027				
Road	From	To	Pavement Rating	Milage
CTH T	EE	162	5	4.70
CTH M	LAX bridge	W	4	6.27
CTH Y	J	Monroe	3	1.52
MH sidewalk	ADA upgrade			
M	under IH90			0.20
			Total Miles	12.69
Struture #	Road	Rating	Feautre Over	Stage
B320001	W	39.5	Johnson Creek	Real Estate
P320043	A	18.4	Burr Oak Creek	Real Estate
B320548	M	48.6	Fleming Creek	Construct

2027 Highway Equipment List

Equipment Use	Replacement Cost	Age	Unit Replacing	Date Acquired	Current Unit Description
Mowing equipment	400,000	15	260	2018	John Deere 6130M/Diamond rotary boom mower
Plow truck	350,000	17	64	2010	Mack GU712 single axle patrol
Plow truck	350,000	17	65	2010	Mack GU712 single axle patrol
Low profile truck	150,000	27	34	2000	international 4700LP
Superintendent 3/4T pickup	80,000	16	4	2011	Dodge Ram 1500
Trailers	60,000	31			
New/Used Asphalt compact equipment	300,000	31	452	1996/2012	Ingersol-Rand DD-90/ Cat CB-54
3 Quad Axle Haul lease	159,993				
Guard rail equipment	150,000	7	751		WRAG
	1,999,993				

2027 Budget
Fund Balances Applied to Offset Levy

	2025 Budget	2026 Budget	2026 Estimate	2027 Budget
GENERAL FUND				
From General Fund Balance				
911 radio system upgrade	373,268	360,088	459,960	659,500
Agricultural Society	100,000	-	-	-
Bluffland	100,000	-	-	-
City of Onalaska - Community Center	20,000	-	-	-
Climate Action Fund	-	250,000	250,000	-
Economic Development	-	-	-	190,000
Election Equipment Upgrade	-	-	-	500,000
Emergency Services	40,000	40,000	-	-
Facilities Capital	761,054	820,000	899,769	993,000
General Fund	1,000,000	1,000,000	-	150,000
Harry J Olson Senior Center	10,821	-	-	-
Historical Society	25,000	-	-	-
Holmen Community Center	20,000	-	-	-
Human Resources	150,000	-	-	-
IT Capital	-	92,000		691,000
La Crosse Center Contribution	225,000	225,000	225,000	225,000
La Crosse Regional Airport	250,000	-	-	-
Lake Neshonoc	-	-	-	100,000
Land Con Vehicle	50,000	-	-	-
MPO	-	33,000	30,000	-
Register of Deeds Microfiche	-	-	-	126,000
RHYMES youth homeless shelter	80,000	-	-	-
Salary Study	200,000	-	-	-
Shelby Bike Trail	-	100,000	100,000	-
Sheriff Capital	230,345	426,052	408,349	623,421
SMRT Bus	102,429	157,000	165,923	-
St. Joseph's Lions Club Community Center	37,500	-	-	-
Zoning	100,000	-	-	-
Total from General Fund Balance	**3,875,417**	**3,503,140**	**2,539,001**	**4,257,921**
MPO Fund Balance	**-**	**41,832**	**16,267**	**27,404**
COMMUNITY DEVELOPMENT REVOLVING LOAN	**-**	**480,000**	**-**	**400,000**
SPECIAL JAIL ASSESSMENT FUND BALANCE	**21,172**	**98,967**	**-**	**-**
SPECIAL LAND RECORDS FUND BALANCE	**2,299**	**49,060**	**-**	**46,842**
HEALTH FUND	**188,430**	**108,373**	**196,064**	**-**
LIBRARY FUND	**16,500**	**-**	**82,632**	**77,586**
OPIOID FUND	**-**	**104,145**	**104,145**	**-**
HUMAN SERVICES FUNDS				
Fund 210 Human Services	276,000	2,326,559	209,647	2,300,179
Fund 220 MVHS	-	-	-	-
Fund 230 WREA	128,913	-		43,502
Fund 255 Aging	156,480	139,326	-	253,840
Fund 265 Estate Trust Fund	10,000	10,000	-	20,000
	571,393	**2,475,885**	**209,647**	**2,617,521**
TOTAL GOVERNMENTAL FUND BALANCE USAGE	**$ 4,675,211**	**$ 6,861,402**	**$ 3,147,756**	**$ 7,427,274**
DEBT SERVICE FUND				
To offset Debt Levy	**-**	**-**	**-**	**-**
HIGHWAY UNRESTRICTED FUND BALANCE				
Highway Capital Equipment	2,069,000	2,015,000	2,412,197	1,999,993
From Borrowing	-	800,000	-	1,470,000
Highway Projects	-	1,000,000	-	-
Total from Highway Fund Balance	**2,069,000**	**3,815,000**	**2,412,197**	**3,469,993**
INFRASTRUCTURE & DEBT FUND BALANCE USAGE	**$ 2,069,000**	**$ 3,815,000**	**$ 2,412,197**	**$ 3,469,993**

2026 to 2027 Position Comparison

Location	Job	2026 FTE	2026 Salary	2027 FTE	2027 Salary
CHILD SUPPORT	ADMINISTRATIVE ASSOCIATE	2.00	95,891	-	-
CHILD SUPPORT	CHILD SUPPORT DIRECTOR	1.00	91,897	-	-
CHILD SUPPORT	CHILD SUPPORT SPECIALIST	8.00	451,473	-	-
CHILD SUPPORT	CHILD SUPPORT SUPERVISOR	1.00	72,995	-	-
CHILD SUPPORT	ADMINISTRATIVE ASSISTANT	-	-	2.00	102,554
CHILD SUPPORT	CHILD SUPPORT DIRECTOR	-	-	1.00	99,241
CHILD SUPPORT	CHILD SUPPORT SPECIALIST	-	-	8.00	473,986
CHILD SUPPORT	CHILD SUPPORT SUPERVISOR	-	-	1.00	78,822
CHILD SUPPORT Total		12.00	712,257	12.00	754,603
CLERK OF COURTS	ACCOUNT CLERK	1.00	49,554		
CLERK OF COURTS	ADMINISTRATIVE ASSOCIATE	3.00	141,698		
CLERK OF COURTS	ADMINISTRATIVE CLERK	1.00	39,891		
CLERK OF COURTS	BAILIFF	0.95	17,139		
CLERK OF COURTS	CLERK OF COURTS	1.00	97,543		
CLERK OF COURTS	DEPUTY CLK.OF COURT	9.00	451,725		
CLERK OF COURTS	JUDICIAL ASSISTANT	5.00	283,868		
CLERK OF COURTS	LAW CLERK	1.00	76,046		
CLERK OF COURTS	OFFICE SUPV.	1.00	70,930		
CLERK OF COURTS	REG.IN PROBATE/PR.REGISTRAR	1.00	70,930		
CLERK OF COURTS	ACCOUNTING SPECIALIST			1.00	52,517
CLERK OF COURTS	ADMINISTRATIVE ASSISTANT			3.00	156,914
CLERK OF COURTS	BAILIFF			0.95	41,289
CLERK OF COURTS	CHIEF DEPUTY CLERK OF COURTS			1.00	76,459
CLERK OF COURTS	CLERK OF COURTS			1.00	100,469
CLERK OF COURTS	DEPUTY CLERK OF COURTS			8.00	466,322
CLERK OF COURTS	JUDICIAL ASSISTANT			5.00	300,342
CLERK OF COURTS	LAW CLERK			1.00	70,253
CLERK OF COURTS	OFFICE ASSISTANT			2.00	86,214
CLERK OF COURTS	REGISTRAR IN PROBATE			1.00	76,459
CLERK OF COURTS Total		23.95	1,299,324	23.95	1,427,237
CORP COUNSEL	ADMINISTRATIVE SPECIALIST	1.00	56,313	-	-
CORP COUNSEL	ASST.CORP.COUNSEL	2.00	187,274	-	-
CORP COUNSEL	CORPORATION COUNSEL	1.00	153,344	-	-
CORP COUNSEL	DEPUTY CORP.COUNSEL	1.00	118,930	-	-
CORP COUNSEL	SOCIAL SERVICE SPECIALIST	1.00	53,223	-	-
CORP COUNSEL	ADMINISTRATIVE SPECIALIST	-	-	1.00	59,256
CORP COUNSEL	ASSISTANT CORPORATION COUNSEL	-	-	2.00	201,183
CORP COUNSEL	CORPORATION COUNSEL	-	-	1.00	163,310
CORP COUNSEL	DEPUTY CORPORATION COUNSEL	-	-	1.00	124,897
CORP COUNSEL	SOCIAL SERVICE SPECIALIST	-	-	1.00	55,886
CORP COUNSEL Total		6.00	569,085	6.00	604,532
COUNTY ADMINISTRATOR	ADMINISTRATIVE SPECIALIST	1.00	52,063	-	-
COUNTY ADMINISTRATOR	ASSOCIATE COUNTY ADMINISTRATOR	1.00	164,465	-	-
COUNTY ADMINISTRATOR	COUNTY ADMINISTRATOR	1.00	196,763	-	-
COUNTY ADMINISTRATOR	MARKETING & STRATEGIC ANALYST	1.00	87,988	-	-
COUNTY ADMINISTRATOR	RISK MANAGER	1.00	96,922	-	-
COUNTY ADMINISTRATOR	ADMINISTRATIVE SPECIALIST	-	-	1.00	52,517
COUNTY ADMINISTRATOR	COUNTY ADMINISTRATOR	-	-	1.00	223,899
COUNTY ADMINISTRATOR	DEPUTY COUNTY ADMINISTRATOR	-	-	1.00	177,585
COUNTY ADMINISTRATOR	MARKETING AND STRATEGIC ANALYST	-	-	1.00	90,642
COUNTY ADMINISTRATOR	RISK MANAGER	-	-	1.00	85,180
COUNTY ADMINISTRATOR Total		5.00	598,201	5.00	629,822
COUNTY BOARD	BOARD CHAIR (1)	0.25	33,600	-	-
COUNTY BOARD	CO.BD.STANDING COMM.CHAIR (5)	-	62,400	-	-
COUNTY BOARD	CO.BD.VICE CHAIR (2)	-	28,800	-	-
COUNTY BOARD	CO.BOARD SUPERVIS. (22)	-	176,400	-	-
COUNTY BOARD	BOARD CHAIR	-	-	0.25	33,600
COUNTY BOARD	CO.BD.STANDING COMM.CHAIR (5)	-	-	-	54,000
COUNTY BOARD	CO.BD.VICE CHAIR (2)	-	-	-	28,800
COUNTY BOARD	CO.BOARD SUPERVIS. (22)	-	-	-	184,800
COUNTY BOARD Total		0.25	301,200	0.25	301,200
COUNTY CLERK	ADMINISTRATIVE CLERK	0.50	42,512	-	-
COUNTY CLERK	CO.CLERK	1.00	94,850	-	-
COUNTY CLERK	DEPUTY COUNTY CLK.	2.00	112,668	-	-
COUNTY CLERK	COUNTY CLERK	-	-	1.00	98,644
COUNTY CLERK	DEPUTY COUNTY CLERK	-	-	2.00	119,772
COUNTY CLERK	OFFICE ASSISTANT	-	-	0.50	22,846
COUNTY CLERK Total		3.50	250,030	3.50	241,262
COUNTY SURVEYOR	ASSISTANT COUNTY SURVEYOR	1.00	65,911	-	-
COUNTY SURVEYOR	COUNTY SURVEYOR	1.00	89,639	-	-
COUNTY SURVEYOR Total		2.00	155,550	-	-
DISTRICT ATTORNEY	ADMINISTRATIVE ASSOCIATE	9.00	437,870	-	-
DISTRICT ATTORNEY	ADMINISTRATIVE CLERK	2.00	92,865	-	-
DISTRICT ATTORNEY	INVESTIGATOR	0.44	19,924	-	-
DISTRICT ATTORNEY	OFFICE SUPERVISOR	1.00	73,076	-	-

2025 to 2026 Position Comparison

Location	Job	2026 FTE	2026 Salary	2027 FTE	2027 Salary
DISTRICT ATTORNEY	VIC/WIT.ASSTNC.COOR	1.00	73,076	-	-
DISTRICT ATTORNEY	VIC/WIT.ASSTNC.SPEC	1.00	60,621	-	-
DISTRICT ATTORNEY	DISTRICT ATTORNEY INVESTIGATOR	-	-	0.44	25,146
DISTRICT ATTORNEY	LEGAL SECRETARY	-	-	9.00	457,519
DISTRICT ATTORNEY	OFFICE ASSISTANT	-	-	2.00	99,142
DISTRICT ATTORNEY	OFFICE OPERATIONS SUPERVISOR	-	-	1.00	78,741
DISTRICT ATTORNEY	VICTIM WITNESS COORDINATOR	-	-	1.00	78,741
DISTRICT ATTORNEY	VICTIM WITNESS SPECIALIST	-	-	1.00	64,446
DISTRICT ATTORNEY Total		14.44	757,433	14.44	803,734
EMERGENCY MANAGEMENT	EMERGENCY MANAGEMENT SPECIALIST	1.00	58,240	-	-
EMERGENCY MANAGEMENT	EMERGEN.MGMT.COORD.	1.00	68,734	-	-
EMERGENCY MANAGEMENT	EMERGENCY MANAGEMENT COORDINATOR	-	-	1.00	80,911
EMERGENCY MANAGEMENT	EMERGENCY MANAGEMENT SPECIALIST	-	-	1.00	60,507
EMERGENCY MANAGEMENT Total		2.00	126,974	2.00	141,418
EMERGENCY SERVICES	ADMINISTRATIVE ASSOCIATE	1.00	45,551	-	-
EMERGENCY SERVICES	ADMINISTRATIVE SPECIALIST	1.00	55,164	-	-
EMERGENCY SERVICES	EMERGENCY SERV.ADMIN.	1.00	118,930	-	-
EMERGENCY SERVICES	TELECOM.SUPV.	6.00	418,192	-	-
EMERGENCY SERVICES	TELECOMMUNICATOR	23.00	1,312,449	-	-
EMERGENCY SERVICES	ADMINISTRATIVE ASSISTANT	-	-	1.00	49,740
EMERGENCY SERVICES	ADMINISTRATIVE SPECIALIST	-	-	1.00	59,256
EMERGENCY SERVICES	DIRECTOR OF PUBLIC SAFETY COMMUNICATIONS	-	-	1.00	124,306
EMERGENCY SERVICES	TELECOMMUNICATION OPERATIONS COORDINATOR	-	-	1.00	88,461
EMERGENCY SERVICES	TELECOMMUNICATIONS SUPERVISOR	-	-	5.00	413,237
EMERGENCY SERVICES	TELECOMMUNICATOR	-	-	23.00	1,396,530
EMERGENCY SERVICES Total		32.00	1,950,286	32.00	2,131,531
FACILITIES	ADMINISTRATIVE ASSOCIATE	1.00	49,744	-	-
FACILITIES	ADMINISTRATIVE SPECIALIST	1.00	53,551	-	-
FACILITIES	BUILDING SERVICES WKR.	3.00	116,479	-	-
FACILITIES	BUILDING SERVICES WKR. LEAD	1.00	44,174	-	-
FACILITIES	CAMPGROUND SUPERVISOR	1.00	64,192	-	-
FACILITIES	CUSTODIAL LEAD	1.00	48,067	-	-
FACILITIES	CUSTODIAN	9.80	416,842	-	-
FACILITIES	ELECTRICAL SUPV.	1.00	76,493	-	-
FACILITIES	ELECTRONICS TECHNICIAN	2.00	121,490	-	-
FACILITIES	FACILITIES DIRECTOR	1.00	116,525	-	-
FACILITIES	FACILITIES MAINT. JOURNEYMAN	1.00	51,981	-	-
FACILITIES	FACILITIES MAINT. MANAGER	1.00	76,493	-	-
FACILITIES	FACILITIES MAINTENANCE WORKER	6.00	304,789	-	-
FACILITIES	FACILITIES PARKS MANAGER	1.00	74,487	-	-
FACILITIES	PARKS/MAINT. CREW LEADER	2.00	126,071	-	-
FACILITIES	SEASONAL WORKER	5.50	211,640	-	-
FACILITIES	ADMINISTRATIVE ASSISTANT	-	-	1.00	52,813
FACILITIES	ADMINISTRATIVE SPECIALIST	-	-	1.00	59,256
FACILITIES	BUILDING SERVICE WORKER	-	-	3.00	121,564
FACILITIES	BUILDING SERVICE WORKER LEAD	-	-	1.00	48,214
FACILITIES	CUSTODIAN	-	-	8.00	411,233
FACILITIES	CUSTODIAN LEAD	-	-	2.00	48,214
FACILITIES	CUSTOMER SERVICES SUPERVISOR	-	-	1.00	70,060
FACILITIES	DIRECTOR OF FACILITIES	-	-	1.00	124,306
FACILITIES	FACILITIES MAINTENANCE MANAGER	-	-	1.00	87,993
FACILITIES	FACILITIES MAINTENANCE SPECIALIST	-	-	2.00	130,573
FACILITIES	FACILITIES MAINTENANCE SUPERVISOR	-	-	1.00	83,550
FACILITIES	FACILITIES MAINTENANCE TECHNICIAN	-	-	1.00	57,150
FACILITIES	FACILITIES MAINTENANCE WORKER	-	-	6.00	316,266
FACILITIES	PARKS MAINTENANCE CREW LEADER	-	-	2.00	136,187
FACILITIES	PARKS MAINTENANCE MANAGER	-	-	1.00	87,993
FACILITIES	SEASONAL LABOROR	-	-	5.50	229,202
FACILITIES Total		38.30	1,953,016	37.50	2,064,573

2025 to 2026 Position Comparison

Location	Job	2026 FTE	2026 Salary	2027 FTE	2027 Salary
FAMILY COURT COMMISSIONER	FAMILY COURT COMM.	1.00	120,446	-	-
FAMILY COURT COMMISSIONER	JUDICIAL ASSISTANT	1.00	57,002	-	-
FAMILY COURT COMMISSIONER	ADMINISTRATIVE ASSISTANT	-	-	1.00	46,438
FAMILY COURT COMMISSIONER	FAMILY COURT COMMISSIONER	-	-	1.00	128,535
FAMILY COURT COMMISSIONER	JUDICIAL ASSISTANT	-	-	1.00	60,798
FAMILY COURT COMMISSIONER Total		2.00	177,448	3.00	235,771
FINANCE	ACCOUNTING SPECIALIST	1.00	56,992	-	-
FINANCE	CO.AUD./FINC.DIR.	1.00	131,471	-	-
FINANCE	PAYROLL ACCOUNTANT	2.00	133,543	-	-
FINANCE	PURCHASING MGR.	1.00	94,679	-	-
FINANCE	SENIOR ACCOUNTANT	3.00	288,733	-	-
FINANCE	STAFF ACCOUNTANT	1.00	69,329	-	-
FINANCE	ACCOUNTING SPECIALIST	-	-	1.00	60,930
FINANCE	DIRECTOR OF FINANCE	-	-	1.00	149,035
FINANCE	PAYROLL ACCOUNTANT	-	-	1.00	76,214
FINANCE	PURCHASING COORDINATOR	-	-	1.00	98,773
FINANCE	SENIOR ACCOUNTANT	-	-	3.00	304,051
FINANCE	STAFF ACCOUNTANT	-	-	1.00	74,400
FINANCE Total		9.00	774,747	8.00	763,404
HEALTH	ACCESS TO CARE MANAGER	1.00	93,974	-	-
HEALTH	ACCOUNTING SPECIALIST	-	-	-	-
HEALTH	ADMINISTRATIVE ASSOCIATE	1.00	49,744	-	-
HEALTH	ADMINISTRATIVE CLERK	3.00	128,931	-	-
HEALTH	ADMINISTRATIVE SPECIALIST	3.00	149,921	-	-
HEALTH	CHRONIC DISEASE & INJRY PREV MGR	-	-	-	-
HEALTH	CO.HEALTH DIRECTOR	1.00	135,968	-	-
HEALTH	COMMUNICABLE DISEASE SUPERVISOR	-	-	-	-
HEALTH	COMMUNITY HEALTH WORKER	0.60	27,576	-	-
HEALTH	DENTAL ASSISTANT	-	-	-	-
HEALTH	DENTAL HYGIENIST	1.00	78,068	-	-
HEALTH	ENVIRON.HLTH. AND LAB MGR	1.00	97,236	-	-
HEALTH	EPIDEMIOLOGIST	1.00	92,343	-	-
HEALTH	FAMILY HEALTH MANAGER	1.00	100,830	-	-
HEALTH	FINANCIAL MGR	1.00	78,543	-	-
HEALTH	HEALTH EDUCATOR	8.00	531,262	-	-
HEALTH	HEALTH SERVICES SUPERVISOR	2.00	169,100	-	-
HEALTH	LAB TECHNOLOGIST	3.00	185,038	-	-
HEALTH	NUTRITION EDUCATOR	5.00	352,507	-	-
HEALTH	OFFICE SUPERVISOR	1.00	84,319	-	-
HEALTH	PUBLIC HEALTH NURSE	7.00	561,360	-	-
HEALTH	SANITARIAN	7.00	491,009	-	-
HEALTH	SANITARIAN SUPERVISOR	2.00	159,026	-	-
HEALTH	SOCIAL WORKER	2.00	156,116	-	-
HEALTH	WINS TOBACCO CHECKER	0.13	3,456	-	-
HEALTH	ADMINISTRATIVE ASSISTANT	-	-	1.00	52,813
HEALTH	ADMINISTRATIVE SPECIALIST	-	-	3.00	162,615
HEALTH	DENTAL HYGIENIST	-	-	1.00	80,188
HEALTH	DENTAL HYGIENIST (Limited Term Employee)	-	-	-	3,559
HEALTH	DIETITIAN	-	-	4.00	297,601
HEALTH	DIRECTOR OF HEALTH	-	-	1.00	124,306
HEALTH	ENVIRONMENTAL HEALTH MANAGER	-	-	1.00	102,125
HEALTH	EPIDEMIOLOGIST	-	-	1.00	87,993
HEALTH	FISCAL SUPERVISOR	-	-	1.00	83,550
HEALTH	HEALTH SERVICES MANAGER	-	-	1.00	99,058
HEALTH	HEALTH SERVICES SUPERVISOR	-	-	2.00	179,500
HEALTH	LABORATORY TECHNOLOGIST	-	-	3.00	198,839
HEALTH	OFFICE ASSISTANT	-	-	3.00	137,078
HEALTH	OFFICE OPERATIONS SUPERVISOR	-	-	1.00	87,422
HEALTH	PUBLIC HEALTH EDUCATOR	-	-	8.00	566,001
HEALTH	PUBLIC HEALTH MANAGER	-	-	1.00	105,192
HEALTH	PUBLIC HEALTH NURSE	-	-	6.00	493,734
HEALTH	SANITARIAN	-	-	7.00	523,564
HEALTH	SANITARIAN SUPERVISOR	-	-	2.00	169,189
HEALTH	SOCIAL WORKER	-	-	2.00	160,375
HEALTH	WIC BREASTFEEDING PEER COUNSELOR	-	-	0.60	28,967
HEALTH	WINS TOBACCO CHECKER	-	-	0.13	5,268
HEALTH Total		51.73	3,726,325	49.73	3,748,937
HIGHWAY	ACCOUNT CLERK	1.00	49,744	-	-
HIGHWAY	ADMINISTRATIVE CLERK	1.00	46,432	-	-
HIGHWAY	ASSISTANT HIGHWAY ENGINEER	1.00	60,621	-	-
HIGHWAY	ASST. HWY COMM SHOP SUPER	1.00	96,244	-	-
HIGHWAY	CREW LEADER	5.00	350,769	-	-
HIGHWAY	FISCAL SUPV.	1.00	69,329	-	-
HIGHWAY	HEAVY EQUIPMENT OPERATOR	7.00	434,644	-	-
HIGHWAY	HIGHWAY COMMISSIONER	1.00	120,162	-	-

2025 to 2026 Position Comparison

Location	Job	2026 FTE	2026 Salary	2027 FTE	2027 Salary
HIGHWAY	HIGHWAY ENGINEER	1.00	83,944	-	-
HIGHWAY	HIGHWAY ENGINEERING TECHNICIAN	1.00	70,154	-	-
HIGHWAY	LIGHT EQUIPMENT OPERATOR	7.00	432,752	-	-
HIGHWAY	MECHANIC	6.00	390,406	-	-
HIGHWAY	OTHER PERSONNEL COSTS	-	150,000	-	-
HIGHWAY	PATROL SUPERINTENDENT	3.00	226,040	-	-
HIGHWAY	SEASONAL LABORER (HWY)	2.31	110,041	-	-
HIGHWAY	SECTION PATROLWORKER	16.00	992,499	-	-
HIGHWAY	SERVICE & PARTS SPECIALIST	1.00	66,240	-	-
HIGHWAY	SHOP COORDINATOR	1.00	66,240	-	-
HIGHWAY	SIGNMAKER	1.00	57,293	-	-
HIGHWAY	UTILITY WORKER	3.00	173,965	-	-
HIGHWAY	ACCOUNTING SPECIALIST	-	-	1.00	52,517
HIGHWAY	ASSISTANT HIGHWAY COMMISSIONER	-	-	1.00	104,621
HIGHWAY	ASSISTANT HIGHWAY ENGINEER	-	-	1.00	66,280
HIGHWAY	CREW LEADER - HIGHWAY	-	-	5.00	372,002
HIGHWAY	CUSTODIAN	-	-	0.40	18,794
HIGHWAY	FISCAL SUPERVISOR	-	-	1.00	74,095
HIGHWAY	HEAVY EQUIPMENT OPERATOR	-	-	8.00	517,389
HIGHWAY	HIGHWAY COMMISSIONER	-	-	1.00	128,280
HIGHWAY	HIGHWAY ENGINEER	-	-	1.00	90,805
HIGHWAY	HIGHWAY ENGINEERING TECHNICIAN	-	-	1.00	73,565
HIGHWAY	LIGHT EQUIPMENT OPERATOR	-	-	7.00	433,210
HIGHWAY	MECHANIC	-	-	6.00	414,032
HIGHWAY	OFFICE ASSISTANT	-	-	1.00	49,571
HIGHWAY	OTHER PERSONNEL COSTS	-	-	-	200,000
HIGHWAY	PATROL SUPERINTENDENT	-	-	3.00	263,978
HIGHWAY	SEASONAL LABOROR	-	-	2.31	93,604
HIGHWAY	SECTION PATROLWORKER	-	-	16.00	1,048,767
HIGHWAY	SERVICE & PARTS SPECIALIST	-	-	1.00	66,190
HIGHWAY	SHOP COORDINATOR	-	-	1.00	66,655
HIGHWAY	SIGNMAKER	-	-	1.00	62,605
HIGHWAY	UTILITY WORKER	-	-	2.00	126,905
HIGHWAY Total		60.31	4,047,519	60.71	4,323,862
HUMAN RESOURCES	ADMINISTRATIVE CLERK	1.00	45,099	-	-
HUMAN RESOURCES	ADMINISTRATIVE SPECIALIST	1.00	55,164	-	-
HUMAN RESOURCES	HR BENEFITS COORDINATOR	1.00	76,339	-	-
HUMAN RESOURCES	HR GENERALIST	1.00	76,339	-	-
HUMAN RESOURCES	HR RECRUITMENT COORDINATOR	1.00	76,339	-	-
HUMAN RESOURCES	HUMAN RESOURCES DIRECTOR	1.00	144,962	-	-
HUMAN RESOURCES	MANAGER OF ORG DEV & TALENT MGMT	1.00	100,234	-	-
HUMAN RESOURCES	DIRECTOR OF HUMAN RESOURCES	-	-	1.00	152,887
HUMAN RESOURCES	HUMAN RESOURCES OPERATIONS SUPERVISOR	-	-	1.00	80,728
HUMAN RESOURCES	HUMAN RESOURCES SPECIALIST	-	-	1.00	57,150
HUMAN RESOURCES	MANAGER OF ORG DEV & TALENT MGMT	-	-	1.00	108,259
HUMAN RESOURCES	OFFICE ASSISTANT	-	-	1.00	45,693
HUMAN RESOURCES	TALENT ACQUISITION LEAD	-	-	1.00	80,728
HUMAN RESOURCES	TOTAL REWARDS LEAD	-	-	1.00	80,728
HUMAN RESOURCES Total		7.00	574,475	7.00	606,171
HUMAN SERVICES	ACCOUNT CLERK	5.00	244,442	-	-
HUMAN SERVICES	ACCOUNTING SPECIALIST	3.00	164,481	-	-
HUMAN SERVICES	ADMINISTRATIVE CLERK	10.00	453,484	-	-
HUMAN SERVICES	ADMINISTRATIVE SPECIALIST	4.00	199,149	-	-
HUMAN SERVICES	ADOL. SERVICES SUPERINTENDENT	1.00	80,218	-	-
HUMAN SERVICES	ADOLESCENT SERVICES SUPERVISOR	2.00	179,373	-	-
HUMAN SERVICES	ADOLESCENT SERVICES WORKER	22.50	1,100,999	-	-
HUMAN SERVICES	ADRC PROFESSIONAL	15.00	1,075,486	-	-
HUMAN SERVICES	ADV.PRACTICE NRS.PRESCRIBER	2.00	253,277	-	-
HUMAN SERVICES	ASSISTANT MANAGER	1.00	80,218	-	-
HUMAN SERVICES	CASE WORKER	9.00	619,350	-	-
HUMAN SERVICES	CCS/CLTS PROGRAM SPECIALIST	2.00	100,478	-	-
HUMAN SERVICES	CLINICAL THERAPIST	5.00	380,762	-	-
HUMAN SERVICES	CONTRACT UNIT SUPERVISOR	1.00	78,585	-	-
HUMAN SERVICES	ECONOM.SUPP.SUPV	4.00	310,050	-	-
HUMAN SERVICES	ECONOM.SUPPORT.MGR	1.00	115,665	-	-
HUMAN SERVICES	ECONOMIC SUPPORT SPEC.	31.00	1,725,415	-	-
HUMAN SERVICES	ELDERLY NUTRITION PROGRAM WORKER	5.21	157,092	-	-
HUMAN SERVICES	FISCAL ANALYST	3.00	251,831	-	-
HUMAN SERVICES	FISCAL SUPV.	3.00	243,587	-	-
HUMAN SERVICES	FOSTER SUPPORT WORKER	0.24	26,200	-	-
HUMAN SERVICES	HOMELESSNESS RESPONSE SYST. MGR	1.00	115,665	-	-
HUMAN SERVICES	HS BUS. STRATEGY & ANALYSIS MGR	1.00	113,086	-	-
HUMAN SERVICES	HUM. SERV. DEPUTY DIRECTOR	1.00	128,164	-	-
HUMAN SERVICES	HUM.SERV.CONTR.SPECIALIST	2.00	108,113	-	-
HUMAN SERVICES	HUMAN SERVICES ASST SECTION MGR	3.00	278,108	-	-

2025 to 2026 Position Comparison

Location	Job	2026 FTE	2026 Salary	2027 FTE	2027 Salary
HUMAN SERVICES	HUMAN SERVICES DIR.	1.00	161,076	-	-
HUMAN SERVICES	HUMAN SERVICES FISCAL MANAGER	1.00	89,940	-	-
HUMAN SERVICES	HUMAN SERVICES SECTION MANAGER	4.00	426,663	-	-
HUMAN SERVICES	HUMAN SERVICES SUPV.	23.00	2,051,045	-	-
HUMAN SERVICES	IT INNOVATION SOLUTIONS SUPV.	1.00	104,531	-	-
HUMAN SERVICES	IT PROGRAMMER ANALYST	1.00	86,082	-	-
HUMAN SERVICES	IT SYSTEMS ANALYST	2.00	171,863	-	-
HUMAN SERVICES	MENTAL HEALTH CRISIS RESPONDER	2.19	125,095	-	-
HUMAN SERVICES	MENTAL HEALTH CRISIS SPECIALIST	3.50	175,170	-	-
HUMAN SERVICES	MENTAL HEALTH NURSE	2.00	162,739	-	-
HUMAN SERVICES	MENTAL HEALTH PROFESSIONAL	5.00	415,971	-	-
HUMAN SERVICES	NUTRITION PROGRAM SUPERVISOR	1.00	76,846	-	-
HUMAN SERVICES	OFFICE SUPERVISOR	1.00	74,950	-	-
HUMAN SERVICES	OTHER PERSONNEL COSTS	-	60,000	-	-
HUMAN SERVICES	PC-LAN TECHNICIAN	1.00	60,709	-	-
HUMAN SERVICES	QUALITY ASSURANCE SUPERVISOR	1.00	82,533	-	-
HUMAN SERVICES	SOCIAL SERVICE SPECIALIST	35.16	1,719,196	-	-
HUMAN SERVICES	SOCIAL WORKER	101.50	7,108,322	-	-
HUMAN SERVICES	SR. CLINICAL PSYCHOLOGIST	1.00	115,665	-	-
HUMAN SERVICES	ACCOUNTING CLERK	-	-	5.00	252,199
HUMAN SERVICES	ACCOUNTING SPECIALIST	-	-	3.00	176,052
HUMAN SERVICES	ADMINISTRATIVE SPECIALIST	-	-	4.00	216,807
HUMAN SERVICES	ADRC PROFESSIONAL	-	-	15.00	1,097,412
HUMAN SERVICES	CONTRACT SPECIALIST	-	-	2.00	135,072
HUMAN SERVICES	DEPUTY DIRECTOR OF HUMAN SERVICES	-	-	1.00	132,172
HUMAN SERVICES	DIRECTOR OF HUMAN SERVICES	-	-	1.00	165,878
HUMAN SERVICES	ECONOMIC SUPPORT SPECIALIST	-	-	33.00	1,923,304
HUMAN SERVICES	FISCAL ANALYST	-	-	3.00	270,539
HUMAN SERVICES	FISCAL MANAGER	-	-	1.00	117,989
HUMAN SERVICES	FISCAL SUPERVISOR	-	-	3.00	250,650
HUMAN SERVICES	FOSTER SUPPORT WORKER	-	-	0.24	25,437
HUMAN SERVICES	HUMAN SERVICES ASSISTANT DIVISION MANAGER	-	-	6.00	579,943
HUMAN SERVICES	HUMAN SERVICES DIVISION MANAGER	-	-	5.00	569,893
HUMAN SERVICES	HUMAN SERVICES PROJECT MANAGER	-	-	1.00	117,989
HUMAN SERVICES	HUMAN SERVICES SUPERVISOR	-	-	11.00	913,784
HUMAN SERVICES	INFORMATION TECHNOLOGY ANALYST	-	-	3.00	275,695
HUMAN SERVICES	INFORMATION TECHNOLOGY SUPERVISOR	-	-	1.00	110,490
HUMAN SERVICES	INFORMATION TECHNOLOGY TECHNICIAN	-	-	1.00	66,280
HUMAN SERVICES	MENTAL HEALTH CRISIS RESPONDER	-	-	1.19	65,128
HUMAN SERVICES	MENTAL HEALTH CRISIS SPECIALIST	-	-	5.50	298,972
HUMAN SERVICES	MENTAL HEALTH NURSE	-	-	2.00	169,211
HUMAN SERVICES	MENTAL HEALTH PROFESSIONAL	-	-	5.00	437,110
HUMAN SERVICES	MENTAL HEALTH THERAPIST	-	-	6.00	465,843
HUMAN SERVICES	NUTRITION PROGRAM COORDINATOR	-	-	1.00	83,081
HUMAN SERVICES	NUTRITION PROGRAM WORKER	-	-	5.21	208,505
HUMAN SERVICES	OFFICE ASSISTANT	-	-	11.00	519,424
HUMAN SERVICES	OFFICE OPERATIONS SUPERVISOR	-	-	1.00	80,911
HUMAN SERVICES	OTHER PERSONNEL COSTS	-	-	-	200,638
HUMAN SERVICES	PSYCHIATRIC MENTAL HEALTH NURSE PRESCRIBER	-	-	2.00	308,875
HUMAN SERVICES	SENIOR CLINICAL PSYCHOLOGIST	-	-	1.00	112,844
HUMAN SERVICES	SENIOR HUMAN SERVICES SUPERVISOR	-	-	20.00	1,881,954
HUMAN SERVICES	SOCIAL SERVICE SPECIALIST	-	-	60.65	3,224,098
HUMAN SERVICES	SOCIAL WORKER	-	-	113.00	8,227,547
HUMAN SERVICES Total		325.30	21,851,673	333.79	23,681,729
INFORMATION TECHNOLOGY	ADMINISTRATIVE ASSOCIATE	3.00	136,953	-	-
INFORMATION TECHNOLOGY	INFORMATION TECHNOLOGY DIRECTOR	1.00	148,290	-	-
INFORMATION TECHNOLOGY	IT DEPUTY DIRECTOR	1.00	99,727	-	-
INFORMATION TECHNOLOGY	IT INFRASTRUCTURE SUPERVISOR	1.00	104,533	-	-
INFORMATION TECHNOLOGY	IT INNOVATION SOLUTIONS MANAGER	1.00	111,102	-	-
INFORMATION TECHNOLOGY	IT INNOVATION SOLUTIONS SUPV.	1.00	109,405	-	-
INFORMATION TECHNOLOGY	IT NETWORK SERVER ENGINEER	1.00	86,082	-	-
INFORMATION TECHNOLOGY	IT NETWORK SERVER TECHNICIAN	1.00	80,527	-	-
INFORMATION TECHNOLOGY	IT PROGRAMMER ANALYST	4.00	376,601	-	-
INFORMATION TECHNOLOGY	IT SECURITY ANALYST	1.00	88,242	-	-
INFORMATION TECHNOLOGY	IT SECURITY SUPERVISOR	1.00	106,958	-	-
INFORMATION TECHNOLOGY	IT SECURITY SUPPORT TECHNICIAN	1.00	76,493	-	-
INFORMATION TECHNOLOGY	IT SECURITY/INFRASTRUCTURE MGR.	1.00	116,503	-	-
INFORMATION TECHNOLOGY	IT SYSTEMS ANALYST	3.00	271,164	-	-
INFORMATION TECHNOLOGY	PC/LAN TECHNICIAN	3.00	194,318	-	-
INFORMATION TECHNOLOGY	ADMINISTRATIVE ASSISTANT	-	-	3.00	150,768
INFORMATION TECHNOLOGY	DIRECTOR OF INFORMATION TECHNOLOGY	-	-	1.00	157,217
INFORMATION TECHNOLOGY	INFORMATION TECHNOLOGY ANALYST	-	-	9.00	829,344
INFORMATION TECHNOLOGY	INFORMATION TECHNOLOGY MANAGER	-	-	3.00	367,335
INFORMATION TECHNOLOGY	INFORMATION TECHNOLOGY SPECIALIST	-	-	2.00	166,163
INFORMATION TECHNOLOGY	INFORMATION TECHNOLOGY SUPERVISOR	-	-	2.00	198,483

2025 to 2026 Position Comparison

Location	Job	2026 FTE	2026 Salary	2027 FTE	2027 Salary
INFORMATION TECHNOLOGY	INFORMATION TECHNOLOGY TECHNICIAN	-	-	3.00	210,760
INFORMATION TECHNOLOGY Total		24.00	2,106,898	23.00	2,080,070
LAND CONSERVATION	CONSERVATION SPECIALIST	7.00	532,166	-	-
LAND CONSERVATION	LAND CONSERVATION DIRECTOR	1.00	100,830	-	-
LAND CONSERVATION Total		8.00	632,995	-	-
LAND SERVICES	ADMINISTRATIVE ASSISTANT	-	-	1.00	48,215
LAND SERVICES	CONSERVATION SPECIALIST	-	-	7.00	562,038
LAND SERVICES	COUNTY PLANNER	-	-	1.00	87,992
LAND SERVICES	DEPUTY COUNTY SURVEYOR	-	-	1.00	70,253
LAND SERVICES	DIRECTOR OF LAND SERVICES	-	-	1.00	132,254
LAND SERVICES	SURVEY AND LAND INFORMATION MANAGER	-	-	1.00	104,621
LAND SERVICES	ECONOMIC DEVELOPMENT SPECIALIST	-	-	1.00	83,081
LAND SERVICES	GIS COORDINATOR	-	-	1.00	76,458
LAND SERVICES	GIS SPECIALIST	-	-	2.00	126,599
LAND SERVICES	LAND CONSERVATION MANAGER	-	-	1.00	107,963
LAND SERVICES	LAND USE PLANNER	-	-	2.00	138,520
LAND SERVICES	REAL PROPERTY SPECIALIST	-	-	1.00	62,622
LAND SERVICES	SENIOR REAL PROPERTY SPECIALIST	-	-	1.00	70,253
LAND SERVICES	ZONING ADMINISTRATOR	-	-	1.00	76,459
LAND SERVICES	ZONING AND PLANNING MANAGER	-	-	1.00	104,621
LAND SERVICES Total		-	-	23.00	1,851,949
LIBRARY	ACCOUNT CLERK	1.00	53,551	-	-
LIBRARY	ADMINISTRATIVE ASSISTANT	0.80	40,174	-	-
LIBRARY	ADULT SERVICES LIBRARIAN	1.00	60,621	-	-
LIBRARY	BRANCH LIBRARY SUPERVISOR	1.00	67,653	-	-
LIBRARY	BRANCH LIBRARIAN	1.00	59,012	-	-
LIBRARY	COMMUNITY ENGAGEMENT LIBRARIAN	1.00	65,405	-	-
LIBRARY	COUNTY LIBRARY DIRECTOR	1.00	122,499	-	-
LIBRARY	LIBRARY CATALOGER	1.00	58,669	-	-
LIBRARY	LIBRARY CLERK	9.85	422,230	-	-
LIBRARY	LIBRARY CLERK SEASONAL	0.09	3,467	-	-
LIBRARY	LIBRARY CLERK SUB	0.99	39,759	-	-
LIBRARY	LIBRARY PAGE	3.00	79,746	-	-
LIBRARY	LIBRARY SPECIALIST	2.00	89,273	-	-
LIBRARY	LIBRARY YOUTH SERVICES COORD	1.00	81,806	-	-
LIBRARY	PUBLIC SERVICES LIBRARIAN	1.00	60,621	-	-
LIBRARY	PUBLIC SERVICES LIBRARY SPEC.	1.00	45,938	-	-
LIBRARY	YOUTH SERVICES LIBRARIAN	3.00	193,018	-	-
LIBRARY	ACCOUNTING CLERK	-	-	1.00	55,547
LIBRARY	ADMINISTRATIVE ASSISTANT	-	-	0.80	43,488
LIBRARY	CATALOGER	-	-	1.00	60,930
LIBRARY	LIBRARIAN	-	-	8.00	551,798
LIBRARY	LIBRARY ASSISTANT	-	-	10.93	501,337
LIBRARY	LIBRARY DIRECTOR	-	-	1.00	128,280
LIBRARY	LIBRARY PAGE	-	-	3.00	121,306
LIBRARY	LIBRARY SPECIALIST	-	-	2.00	97,955
LIBRARY	LIBRARY SUPERVISOR	-	-	1.00	87,993
LIBRARY	SENIOR LIBRARIAN	-	-	1.00	74,095
LIBRARY Total		29.73	1,543,441	29.73	1,722,729
LONG TERM CARE	ACCOUNT CLERK	1.00	42,905	-	-
LONG TERM CARE	ACCOUNTING SPECIALIST	2.85	152,064	-	-
LONG TERM CARE	ADMINISTRATIVE ASSOCIATE	3.90	192,407	-	-
LONG TERM CARE	ADMINISTRATIVE SPECIALIST	1.00	55,164	-	-
LONG TERM CARE	ADMINISTRATOR	2.00	260,759	-	-
LONG TERM CARE	ASSISTED LIVING SPECIALIST	1.00	50,454	-	-
LONG TERM CARE	ASSISTED LIVING SUPERVISOR	1.00	80,920	-	-
LONG TERM CARE	CERTIFIED NURSING ASSISTANT	59.10	2,439,536	-	-
LONG TERM CARE	COMMUNITY LIVING SUPV.	1.00	76,493	-	-
LONG TERM CARE	COOK	4.00	176,611	-	-
LONG TERM CARE	CULINARY SERVICES ASST	17.99	677,436	-	-
LONG TERM CARE	CUSTODIAN	0.65	19,898	-	-
LONG TERM CARE	DIETITIAN	1.00	65,581	-	-
LONG TERM CARE	DIRECTOR OF NURSING SERVICES	2.00	241,118	-	-
LONG TERM CARE	ENVIRONMENTAL SERVICES ASST	3.80	-	-	-
LONG TERM CARE	EXEC DIR OF LONG TERM CARE	1.00	171,558	-	-
LONG TERM CARE	FACILITIES MAINT. JOURNEYMAN	1.00	53,551	-	-
LONG TERM CARE	FACILITIES MAINTENANCE WORKER	6.00	245,560	-	-
LONG TERM CARE	FACILITIES MTNC.SUPV.	2.00	162,090	-	-
LONG TERM CARE	FINANCIAL MGR	1.00	94,789	-	-
LONG TERM CARE	FISCAL SUPV.	1.00	71,202	-	-
LONG TERM CARE	FOOD SERV. SUPV.	2.00	140,399	-	-
LONG TERM CARE	HEALTH INFORM MGR	2.00	131,868	-	-
LONG TERM CARE	HEALTH INFORMAT.CLK	2.00	96,129	-	-
LONG TERM CARE	HOUSEHOLD ASSISTANT	5.62	263,193	-	-
LONG TERM CARE	HOUSEHOLD COORDINATOR	7.00	364,100	-	-

2025 to 2026 Position Comparison

Location	Job	2026 FTE	2026 Salary	2027 FTE	2027 Salary
LONG TERM CARE	HOUSEHOLD COORDINATOR ASSISTED LIVING	1.00	55,185	-	-
LONG TERM CARE	HR GENERALIST	1.00	76,339	-	-
LONG TERM CARE	LICENSED PRAC.NRS.	5.70	304,387	-	-
LONG TERM CARE	NURSE MANAGER	4.00	383,533	-	-
LONG TERM CARE	NURSE TECHNICIAN	2.50	95,058	-	-
LONG TERM CARE	OFFICE WORK AIDE	1.76	52,030	-	-
LONG TERM CARE	OTHER PERSONNEL COSTS	-	941,200	-	-
LONG TERM CARE	PROGCOORD QMHP	2.00	162,079	-	-
LONG TERM CARE	PURCHASING/SUPPLY SPECIALIST	1.00	49,332	-	-
LONG TERM CARE	REGISTERED NURSE	19.30	1,629,566	-	-
LONG TERM CARE	RESIDENT CARE ASST	52.75	2,171,644	-	-
LONG TERM CARE	SOCIAL WORKER	2.00	156,116	-	-
LONG TERM CARE	STAFF DEV.COORD.	1.00	76,846	-	-
LONG TERM CARE	SUPERV. REGISTERED NURSE	4.70	428,598	-	-
LONG TERM CARE	SUPPORT SERV.ASST.	1.40	37,568	-	-
LONG TERM CARE	SUPPORT SYSTEMS MANAGER	2.00	174,325	-	-
LONG TERM CARE	TALENT ACQUISITION RECRUITER	1.00	74,619	-	-
LONG TERM CARE	ACCOUNTING SPECIALIST	-	-	3.85	212,903
LONG TERM CARE	ADMINISTRATIVE ASSISTANT	-	-	5.00	261,229
LONG TERM CARE	ADMINISTRATIVE SPECIALIST	-	-	2.00	112,893
LONG TERM CARE	ASSISTED LIVING SUPERVISOR	-	-	2.00	165,778
LONG TERM CARE	CAMPUS ADMINISTRATOR	-	-	2.00	158,960
LONG TERM CARE	CERTIFIED NURSING ASSISTANT	-	-	58.75	2,594,006
LONG TERM CARE	COOK	-	-	4.00	181,603
LONG TERM CARE	CULINARY SERVICES ASSISTANT	-	-	17.66	728,791
LONG TERM CARE	CULINARY SERVICES SUPERVISOR	-	-	2.00	145,897
LONG TERM CARE	CUSTODIAN	-	-	0.40	18,700
LONG TERM CARE	DIETITIAN	-	-	1.00	74,028
LONG TERM CARE	DIRECTOR OF LONG-TERM CARE SERVICES	-	-	1.00	152,122
LONG TERM CARE	DIRECTOR OF NURSING	-	-	2.00	248,099
LONG TERM CARE	FACILITIES MAINTENANCE SUPERVISOR	-	-	2.00	170,969
LONG TERM CARE	FACILITIES MAINTENANCE TECHNICIAN	-	-	2.00	115,556
LONG TERM CARE	FACILITIES MAINTENANCE WORKER	-	-	4.00	197,081
LONG TERM CARE	FISCAL MANAGER	-	-	1.00	104,098
LONG TERM CARE	FISCAL SUPERVISOR	-	-	1.00	76,076
LONG TERM CARE	HEALTH INFORMATION CLERK	-	-	1.00	50,609
LONG TERM CARE	HEALTH INFORMATION SUPERVISOR	-	-	2.00	139,419
LONG TERM CARE	HOUSEHOLD ASSISTANT	-	-	5.00	217,420
LONG TERM CARE	HOUSEHOLD ASSISTANT - NAIT	-	-	0.80	35,190
LONG TERM CARE	HOUSEHOLD COORDINATOR ASSISTED LIVING	-	-	5.00	228,171
LONG TERM CARE	HOUSEHOLD COORDINATOR SKILLED NURSING FACILITIY	-	-	3.00	168,382
LONG TERM CARE	HUMAN RESOURCES GENERALIST	-	-	1.00	79,787
LONG TERM CARE	LICENSED PRACTICAL NURSE	-	-	6.50	428,836
LONG TERM CARE	LONG-TERM CARE SERVICES MANAGER	-	-	2.00	191,022
LONG TERM CARE	NURSE MANAGER	-	-	4.00	392,182
LONG TERM CARE	NURSE TECHNICIAN	-	-	1.90	98,308
LONG TERM CARE	OFFICE ASSISTANT	-	-	1.50	60,478
LONG TERM CARE	OTHER PERSONNEL COSTS	-	-	-	777,331
LONG TERM CARE	PROGRAM COORDINATOR QUALIFIED MENTAL HEALTH PROFESSI(	-	-	2.00	169,651
LONG TERM CARE	PURCHASING ASSISTANT	-	-	2.00	99,258
LONG TERM CARE	REGISTERED NURSE	-	-	20.40	1,813,703
LONG TERM CARE	REGISTERED NURSE SUPERVISOR	-	-	4.80	555,140
LONG TERM CARE	RESIDENT ASSISTANT	-	-	58.97	2,477,369
LONG TERM CARE	SOCIAL WORKER	-	-	2.00	159,574
LONG TERM CARE	STAFF DEVELOPMENT COORDINATOR	-	-	1.00	82,666
LONG TERM CARE	SUPPORT SERVICES ASSISTANT	-	-	1.20	48,383
LONG TERM CARE Total		236.02	13,194,210	237.73	13,991,669
MEDIATION	ADMINISTRATIVE ASSOCIATE	1.00	46,670	-	-
MEDIATION	FAMILY COURT EVALUATOR	1.00	82,262	-	-
MEDIATION	MEDIATION AND FAMILY COURT DIR.	1.00	88,392	-	-
MEDIATION	MEDIATOR/CHILD CUSTODY EVALUATOR	1.00	82,262	-	-
MEDIATION Total		4.00	299,586	-	-
MEDICAL EXAMINER	ADMINISTRATIVE CLERK	1.00	41,271	-	-
MEDICAL EXAMINER	DEPUTY MEDICAL EXAMINER	1.60	86,563	-	-
MEDICAL EXAMINER	DEPUTY MEDICAL EXAMINER SUPERV.	1.00	59,229	-	-
MEDICAL EXAMINER	MEDICAL EXAMINER	1.00	84,710	-	-
MEDICAL EXAMINER	OTHER PERSONNEL COSTS	-	12,000	-	-
MEDICAL EXAMINER	DEPUTY MEDICAL EXAMINER	-	-	1.60	99,690
MEDICAL EXAMINER	MEDICAL EXAMINER	-	-	1.00	113,985
MEDICAL EXAMINER	OFFICE ASSISTANT	-	-	1.00	44,400
MEDICAL EXAMINER	OTHER PERSONNEL COSTS	-	-	-	12,000
MEDICAL EXAMINER	SENIOR DEPUTY MEDICAL EXAMINER	-	-	1.00	74,095
MEDICAL EXAMINER Total		4.60	283,773	4.60	344,169
MPO	MPO DIRECTOR	1.00	103,100	-	-
MPO	MPO TRANSPORTATION PLANNER ASSOCIATE	2.00	133,543	-	-

2025 to 2026 Position Comparison

Location	Job	2026 FTE	2026 Salary	2027 FTE	2027 Salary
MPO	METROPOLITAN PLANNING ORGANIZATION (MPO) DIRECTOR	-	-	1.00	113,985
MPO	SENIOR TRANSPORTATION PLANNER	-	-	1.00	78,822
MPO	TRANSPORTATION PLANNER	-	-	1.00	64,293
MPO Total		3.00	236,643	3.00	257,100
REGISTER OF DEEDS	ADMINISTRATIVE CLERK	2.00	95,660	-	-
REGISTER OF DEEDS	ASST DEPUTY REGISTER OF DEEDS	1.00	49,744	-	-
REGISTER OF DEEDS	DEPUTY REGISTER OF DEEDS	1.00	58,024	-	-
REGISTER OF DEEDS	REGISTER OF DEEDS	1.00	94,850	-	-
REGISTER OF DEEDS	ASSISTANT DEPUTY REGISTER OF DEEDS	-	-	1.00	52,813
REGISTER OF DEEDS	DEPUTY REGISTER OF DEEDS	-	-	1.00	60,798
REGISTER OF DEEDS	OFFICE ASSISTANT	-	-	2.00	101,727
REGISTER OF DEEDS	REGISTER OF DEEDS	-	-	1.00	98,644
REGISTER OF DEEDS Total		5.00	298,279	5.00	313,983
SHERIFF	ACCOUNT CLERK	1.00	49,744	-	-
SHERIFF	ACCOUNTING SPECIALIST	-	-	1.00	52,517
SHERIFF	ADMINISTRATIVE ASSOCIATE	6.00	266,338	6.00	307,683
SHERIFF	CAPTAIN JAIL ADMIN	1.00	110,529	1.00	111,305
SHERIFF	CAPTAIN OPERATIONS	1.00	113,086	1.00	117,989
SHERIFF	CHIEF DEPUTY	1.00	128,164	1.00	132,172
SHERIFF	INVESTIGATOR	2.00	157,362	2.00	180,692
SHERIFF	JAIL PROGRAM COORDINATOR	1.00	78,058	1.00	80,911
SHERIFF	JAIL SERGEANT	6.00	500,067	6.00	515,300
SHERIFF	JAILER	56.00	3,664,857	56.00	3,853,352
SHERIFF	LAW ENFORCEMENT SERGEANT	8.00	753,047	8.00	797,659
SHERIFF	LIEUTENANT	2.00	199,366	2.00	216,738
SHERIFF	OFFICE SUPERVISOR	1.00	71,202	1.00	76,571
SHERIFF	OTHER PERSONNEL COSTS	-	200,000		200,000
SHERIFF	PATROL DEPUTY	29.00	2,259,150	29.00	2,329,194
SHERIFF	RESERVE DEPUTY	2.00	86,026	2.00	91,258
SHERIFF	SHERIFF	1.00	135,396	1.00	139,458
SHERIFF Total		118.00	8,772,393	118.00	9,202,799
SOLID WASTE	ACCOUNT CLERK	1.00	49,744	-	-
SOLID WASTE	ADMINISTRATIVE ASSOCIATE	1.00	42,905	-	-
SOLID WASTE	CUSTODIAN	0.25	9,404	-	-
SOLID WASTE	DEPARTMENT TECHNICIAN	4.00	219,666	-	-
SOLID WASTE	FINANCIAL SPECIALIST	1.00	74,950	-	-
SOLID WASTE	OTHER PERSONNEL COSTS	-	35,000	-	-
SOLID WASTE	SCALE ATTENDANT	2.00	82,520	-	-
SOLID WASTE	SOLID WASTE DIRECTOR	1.00	135,968	-	-
SOLID WASTE	SOLID WASTE OPERATIONS COORD.	1.00	80,527	-	-
SOLID WASTE	ACCOUNTING CLERK	-	-	1.00	52,707
SOLID WASTE	ADMINISTRATIVE ASSISTANT	-	-	1.00	48,215
SOLID WASTE	DIRECTOR OF SOLID WASTE	-	-	1.00	144,175
SOLID WASTE	FISCAL SUPERVISOR	-	-	1.00	81,186
SOLID WASTE	OTHER PERSONNEL COSTS	-	-	-	35,000
SOLID WASTE	SCALE ATTENDANT	-	-	3.00	128,028
SOLID WASTE	SOLID WASTE OPERATIONS COORDINATOR	-	-	1.00	85,914
SOLID WASTE	SOLID WASTE TECHNICIAN	-	-	4.00	235,902
SOLID WASTE Total		11.25	730,684	12.00	811,127
TREASURER	ACCOUNT CLERK LTE	0.10	4,029	-	-
TREASURER	ASST DEPUTY COUNTY TREASURER	1.00	47,946	-	-
TREASURER	COUNTY TREASURER	1.00	94,850	-	-
TREASURER	DEPUTY COUNTY TREASURER	1.00	56,334	-	-
TREASURER	ACCOUNTING CLERK	-	-	0.10	4,421
TREASURER	ASSISTANT DEPUTY COUNTY TREASURER	-	-	1.00	51,288
TREASURER	DEPUTY COUNTY TREASURER	-	-	1.00	60,798
TREASURER	TREASURER	-	-	1.00	98,644
TREASURER Total		3.10	203,159	3.10	215,150
UW EXTENSION	ADMINISTRATIVE ASSOCIATE	2.00	96,650	-	-
UW EXTENSION	ADMINISTRATIVE ASSISTANT	-	-	2.00	99,502
UW EXTENSION Total		2.00	96,650	2.00	99,502
VETERANS	VETERANS SERVICE COORDINATOR	1.00	71,202	-	-
VETERANS	VETERANS SERVICES OFFICER	1.00	82,533	-	-
VETERANS	VETERAN'S SPECIALIST	3.00	152,158	-	-
VETERANS	DIRECTOR OF VETERANS SERVICES	-	-	1.00	104,621
VETERANS	VETERANS SERVICE COORDINATOR	-	-	1.00	76,571
VETERANS	VETERANS SPECIALIST	-	-	3.00	163,082
VETERANS Total		5.00	305,893	5.00	344,273
ZONING	ADMINISTRATIVE ASSISTANT	1.00	43,335	-	-
ZONING	BROADBAND SPECIALIST (Limited Term Employee)	-	-	-	-
ZONING	COMMUNITY DEVELOPMENT MANAGER	1.00	103,100	-	-
ZONING	COMMUNITY DEVELOPMENT SPECIALIST	1.00	78,697	-	-
ZONING	COUNTY PLANNER	1.00	94,679	-	-
ZONING	DIRECTOR OF ZONING PLANNING AND LAND INFORMATION	1.00	121,904	-	-
ZONING	GIS & REAL PROPERTY SPECIALIST	1.00	64,192	-	-

2025 to 2026 Position Comparison

Location	Job	2026 FTE	2026 Salary	2027 FTE	2027 Salary
ZONING	GIS COORDINATOR	1.00	78,697	-	-
ZONING	GIS SPECIALIST	2.00	126,643	-	-
ZONING	LAND USE SPECIALIST	2.00	128,385	-	-
ZONING	REAL PROPERTY LISTER	1.00	65,934	-	-
ZONING	ZONING ADMINISTRATOR	1.00	71,202	-	-
ZONING Total		13.00	976,769.00	-	-
Grand Total		1,061.48	69,506,915	1,065.03	73,694,308

LA CROSSE COUNTY
DEBT RETIREMENT SCHEDULE

YEAR	2021A LEC (Refinance of 2010D)	2015A Downtown Campus	2016A Downtown Campus	2016A LEC (Refinance of 2010 STFL)	2016A LEC (Refinance of 2009A)	TOTAL
2027	245,175	797,357	676,006	477,925	1,361,263	3,557,726
2028	246,837	788,357	750,976	474,300	1,361,700	3,622,170
2029	-	783,756	758,575	-	-	1,542,331
2030	-	783,356	759,975	-	-	1,543,331
2031	-	783,556	760,237	-	-	1,543,793
2032	-	788,157	750,163	-	-	1,538,320
2033	-	792,006	749,637	-	-	1,541,643
2034	-	794,194	753,250	-	-	1,547,444
2035	-	495,600	1,045,500	-	-	1,541,100
	492,012	6,806,339	7,004,319	952,225	2,722,963	17,977,858

DEBT FUNDING SOURCES	2027 Payment
County Levy:	
Jail Addition	$ 2,084,363
Downtown Campus	1,473,363
TOTAL	$ 3,557,726
Plus financial charges	2,200
County Levy:	$ 3,559,926

NOTES:
All amounts include both interest and principal payments.

LA CROSSE COUNTY
DEBT RETIREMENT SCHEDULE
(Funded by other than Debt Levy or Solid Waste)

YEAR	2024 Hillview Facility GO Bonds	2021A Hillview Terrace (Refinance of 2010A)	2017A Lakeview Campus GO Bonds	Totals
2027	618,325	144,131	1,162,587	1,925,043
2028	613,825	147,237	1,164,888	1,925,950
2029	613,700	139,669	1,164,787	1,918,156
2030	617,700	141,575	1,163,013	1,922,288
2031	615,825	-	1,164,812	1,780,637
2032	618,075	-	1,165,713	1,783,788
2033	614,450	-	1,165,078	1,779,528
2034	614,950	-	1,163,543	1,778,493
2035	609,575	-	1,166,669	1,776,244
2036	610,500	-	1,163,125	1,773,625
2037	607,800	-	1,162,891	1,770,691
2038	609,400	-	-	609,400
2039	610,200	-	-	610,200
2040	610,200	-	-	610,200
2041	609,400	-	-	609,400
2042	607,800			607,800
2043	610,300			610,300
2044	606,900			606,900
	11,018,925	572,612	12,807,106	24,398,643

DEBT FUNDING SOURCES

	2027 Payment
Hillview Facility	$ 618,325
Hillview Terrace	144,131
Lakeview Campus	1,162,587
TOTAL	$ 1,925,043

NOTES:
All amounts include both interest and principal payments.

LA CROSSE COUNTY
DEBT RETIREMENT SCHEDULE
(Highway Road Construction)

YEAR	2017B GO Highway Bonds	2018A GO Highway Notes	2019A GO Highway Notes	2020A GO Highway Notes	2021A GO Highway Notes	2026 ST Highway Notes	TOTAL
2027	252,500	352,155	304,800	614,050	168,463	1,492,050	3,184,018
2028	-	258,698	303,950	615,150	167,500	-	1,345,298
2029	-	-	303,000	614,125	1,659,200	-	2,576,325
2030	-	-	-	613,050	1,386,350	-	1,999,400
2031	-	-	-	-	1,405,638	-	1,405,638
	252,500	610,853	911,750	2,456,375	4,787,151	1,492,050	10,510,679

DEBT FUNDING SOURCES	2027 Payment
Total payment	$ 3,184,018
Plus financial charges	4,800
County tax levy	$ 3,188,818

NOTES:
All amounts include both interest and principal payments.

TABLE I
COUNTY PROPERTY VALUATION VS TAX LEVY

Year No	1 Assessment Period for Budget Year	2 Assessment	3 Difference From Prior Year	4 County Tax Levy (See Note Below)	5 State & County Tax Levy	6 Col 4 / Col 2 Mill Rate	7 County $ Per $1000
1	2011 for 2012	7,630,015,700	-51,798,800	29,489,345	30,826,469	0.003865	3.87
2	2012 for 2013	7,710,762,800	+80,747,100	29,839,209	31,193,028	0.003870	3.87
3	2013 for 2014	7,809,766,300	+99,003,500	30,947,346	32,315,811	0.003963	3.96
4	2014 for 2015	8,114,231,000	+304,464,700	31,576,855	33,008,972	0.003892	3.89
5	2015 for 2016	8,408,267,300	+294,036,300	32,676,974	34,156,629	0.003886	3.89
6	2016 for 2017	8,656,333,800	+248,066,500	33,646,864	35,181,726	0.003887	3.89
7	2017 for 2018	9,149,390,900	+493,057,100	34,325,679	34,325,841	0.003752	3.75
8	2018 for 2019	9,497,563,500	+348,172,600	34,884,624	34,884,624	0.003673	3.67
9	2019 for 2020	9,998,434,200	+500,870,700	35,791,813	35,791,813	0.003580	3.58
10	2020 for 2021	10,487,614,800	+489,180,600	36,480,173	36,480,223	0.003478	3.48
11	2021 for 2022	11,462,702,700	+975,087,900	36,794,292	36,794,292	0.003210	3.21
12	2022 for 2023	12,905,150,500	+1,442,447,800	37,442,215	37,442,311	0.002901	2.90
13	2023 for 2024	14,090,436,000	+1,185,285,500	38,020,642	38,020,642	0.002698	2.70
14	2024 for 2025	14,875,858,300	+785,422,300	37,909,714	37,926,537	0.002548	2.55
15	2025 for 2026	16,076,427,800	+1,200,569,500	38,708,507	38,716,268	0.002408	2.41
16	2026 for 2027	17,478,786,600	+1,402,358,800	39,404,893	39,419,324	0.002254	2.25

TABLE II
COMPARISON FOR INCREASES OR DECREASES FOR SAME PERIOD

Year No	Assessment Period for Budget Year	Assessment Difference Based on Previous Year	Percent Change From Previous Year	County Tax Levy Diff.	Percent Change	Mill Rate $ Difference	Percent Change
1	2011 for 2012	-51,798,800	-.67	+0	+.00	+.03	+.68
2	2012 for 2013	+80,747,100	+1.06	+349,864	+1.19	+.01	+.13
3	2013 for 2014	+99,003,500	+1.28	+1,108,137	+3.71	+.09	+2.40
4	2014 for 2015	+304,464,700	+3.90	+629,509	+2.03	-.07	-1.79
5	2015 for 2016	+294,036,300	+3.62	+1,100,119	+3.48	-.01	-.15
6	2016 for 2017	+248,066,500	+2.95	+969,890	+2.97	+.00	+.03
7	2017 for 2018	+493,057,100	+5.70	+678,815	+2.02	-.14	-3.47
8	2018 for 2019	+348,172,600	+3.81	+558,945	+1.63	-.08	-2.11
9	2019 for 2020	+500,870,700	+5.27	+907,189	+2.60	-.09	-2.53
10	2020 for 2021	+489,180,600	+4.89	+688,360	+1.92	-.10	-2.85
11	2021 for 2022	+975,087,900	+9.30	+314,119	+.86	-.27	-7.71
12	2022 for 2023	+1,442,447,800	+12.58	+647,923	+1.76	-.31	-9.63
13	2023 for 2024	+1,185,285,500	+9.18	+578,427	+1.54	-.20	-7.00
14	2024 for 2025	+785,422,300	+5.57	-110,928	-.29	-.15	-5.56
15	2025 for 2026	+1,200,569,500	+8.07	+798,793	+2.11	-.14	-5.49
16	2026 for 2027	+1,402,358,800	+8.72	+696,386	+1.80	-.15	-6.40

County Tax Levy includes La Crosse County Library and Winding Rivers Library Systems. County Library and WRLS are not assessed to the City of La Crosse.