



# MARATHON COUNTY HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE AGENDA

Date & Time of Meeting: **Wednesday, October 11, 2023 at 3:00pm**

Meeting Location: **Courthouse Assembly Room, Courthouse, 500 Forest Street, Wausau WI 54403**

Committee Members: John Robinson, Chair; Alyson Leahy, Vice-Chair; Kurt Gibbs, Gayle Marshall, Kody Hart, Ann Lemmer, Yee Leng Xiong

**Marathon County Mission Statement:** Marathon County Government serves people by leading, coordinating, and providing county, regional, and statewide initiatives. It directly or in cooperation with other public and private partners provides services and creates opportunities that make Marathon County and the surrounding area a preferred place to live, work, visit, and do business. (Last updated: 12-20-05)

**Committee Mission Statement:** Provide leadership for the implementation of the County Strategic Plan, monitor outcomes, review, and recommend to the County Board policies related to human resources initiatives, finance and property of the County.

Persons wishing to attend the meeting by phone may call into the **telephone conference beginning five (5) minutes prior to the start time indicated above using the following number:**

**Phone#: 1-408-418-9388      Access Code: 146 235 4571**

When you enter the telephone conference, **PLEASE PUT YOUR PHONE ON MUTE!**

The meeting will also be broadcasted on Public Access or at <https://tinyurl.com/MarathonCountyBoard>

1. **Call Meeting to Order**
2. **Pledge of Allegiance**
3. **Public Comment (15 Minutes)** (Any person who wishes to address the committee during the "Public Comment" portion of the meetings, must provide his or her name, address, and the topic he or she wishes to present to the Marathon County Clerk, or chair of the committee, no later than five minutes before the start of the meeting. All comments must be germane to a topic within the jurisdiction of the committee.)
4. **Approval of the September 26, 2023, Human Resources, Finance and Property Committee Meeting Minutes**
5. **Policy Issues Discussion and Potential Committee Determination**
6. **Operational Functions Required by Statute, Ordinance, Resolution, or Policy**
  - A. Discussion and Possible Action by HRFC
    1. Approval of September Claims and Questioned Costs
    2. Discussion of Committee Budget and Capital Improvement Plan Recommendations
      - a. Overview of Budgets from Department with Reporting Relationship to HRFC
      - b. Consider the HHS Recommendations Regarding the Social Improvement Fund
  - B. Discussion and Possible Action by HRFC to Forward to the County Board
    1. Discussion and Possible Action to Accept State-Local Hazard Mitigation Grant Program Assistance
7. **Educational Presentations and Committee Discussion**
  - A. Budget Update
8. **Next Meeting Date & Time, Announcements and Future Agenda Items**
  - A. Committee members are asked to bring ideas for future discussion.
  - B. Next meeting: Monday, October 16, 2023 at 8:00 a.m. in the ERD Conference Room
9. **Adjournment**

\*Any Person planning to attend this meeting who needs some type of special accommodation in order to participate should call the County Clerk's Office at 261.1500 or email [countyclerk@co.marathon.wi.us](mailto:countyclerk@co.marathon.wi.us) one business day before the meeting.

**SIGNED**           s/s John Robinson            
Presiding Officer or Designee

EMAILED TO: Wausau Daily Herald, City Pages, and other Media Groups

EMAILED BY: \_\_\_\_\_

DATE & TIME: \_\_\_\_\_

**NOTICE POSTED AT THE COURTHOUSE**

BY: \_\_\_\_\_

DATE & TIME: \_\_\_\_\_



# MARATHON COUNTY HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE AGENDA WITH MINUTES

Date & Time of Meeting: **Tuesday, September 26, 2023 at 3:00pm**

Meeting Location: **Courthouse Assembly Room, Courthouse, 500 Forest Street, Wausau WI 54403**

John Robinson	Present
Alyson Leahy	Present (W)
Kurt Gibbs	Present
Gayle Marshall	Present
Kody Hart	Present
Ann Lemmer	Present
Yee Leng Xiong	Present (W)

Staff Present: Lance Leonhard, Chris Holman, Mike Puerner, Kim Trueblood, Kristi Palmer, Laurie Miskimins, Jamie Polley, Kirstie Heidenreich, Dave Hagenbucher

Others Present: Supervisor Baker, Supervisor Morache, Supervisor Maszk

1. **Call Meeting to Order**
2. **Pledge of Allegiance**
3. **Public Comment** – None.
4. **Approval of the September 13, 2023, Human Resources, Finance and Property Committee Meeting Minutes** – Motion by Hart, Second by Gibbs to approve the minutes as presented. Motion by Marshall, Second by Lemmer to amend the minutes to add “and timing” and “within two business days of the month end close.” Motion carried on a voice vote unanimously. Motion to approve the minutes as amended carried on a voice vote unanimously.
5. **Policy Issues Discussion and Potential Committee Determination**
6. **Operational Functions Required by Statute, Ordinance, Resolution, or Policy**
  - A. Discussion and Possible Action by HRFC
    1. Consideration of CIP Program Project Amended List – Deputy Administrator Chris Holman talked through the updated CIP Program Project list.
    2. Consideration of Rolling Stock Policy – Deputy Administrator Holman addressed the rolling stock policy as part of the CIP update above. Questions were asked and answered for both 6A1 and 6A2. Motion by Gibbs, Second by Hart to adopt the rolling stock policy as presented. Motion carried on a voice vote unanimously.
    3. Budget Timeline – Discussion was had regarding the tentative budget timeline going forward. There will be an HRFC meeting on Monday, October 16 at 8:00 a.m. Additional information will be shared as needed.
    4. Receipt of Administrator’s 2024 Budget – Administrator Leonhard gave a very high level overview of the budget message that is included in the packet. There will be a detailed presentation at the County Board meeting tonight. Motion by Gibbs, Second by Marshall to receive the Administrator’s 2024 annual budget. Motion carried on a voice vote unanimously.
  - B. Discussion and Possible Action by HRFC to Forward to County Board for Consideration
    1. Authorizing the Expenditure of ARPA Funds for Phase II Design Services for Regional Forensic Science Center – Deputy Administrator Holman stated that this is necessary to get the project available to start taking bids by the first of the year. Public Safety did approve this resolution as well at their September meeting. Motion by Gibbs, Second by Hart to approve the resolution and forward it to the full board. Motion carried on a voice vote unanimously. Chair Gibbs updated some of the activity surrounding the funding and development of the project. There has been a great amount of regional support to move forward.
    2. Discussion of Consideration Process to be Used for Request from WI RNG VDG LLC Seeking Initial Resolution Regarding Solid Waste Disposal Revenue Bond Financing for Renewable Natural Gas Production Plant Project – Administrator Leonhard gave the background of this request. They are seeking for the County to serve as a conduit bonding agent for industrial revenue bonds. Documentation is in the packet. Corporation Counsel Mike Puerner gave some further information regarding input from our bond counsel. Additional discussion was had and questions were asked and answered. This issue will be discussed at EEED and ERC as well. Additional follow-up will be done with the company relative to the

additional questions and concerns expressed through this discussion.

3. Offer to Purchase Portion of Property at Stewart Ave and 72<sup>nd</sup> Ave – Corporation Counsel Mike Puerner gave an overview of the offer to purchase detailed in the packet. Questions were asked and answered. Motion by Lemmer, Second by Marshall to accept the offer to purchase the property and forward it to the full board for approval. Motion carried on a voice vote unanimously.

7. **Educational Presentations and Committee Discussion**

- A. Budget Update – No additional information from what was provided earlier.
- B. Social Improvement Fund Balance – Supervisor Baker had requested an update on this fund and how it has increased over the last few years. Finance Director Kristi Palmer talked through the question and how the fund works. This item will also be discussed as part of the budget message at tonight's meeting.

8. **Next Meeting Date & Time, Announcements and Future Agenda Items**

- A. Committee members are asked to bring ideas for future discussion.
- B. Next meeting: Wednesday, October 11, 2023 at 3:00pm

9. **Adjournment** – Motion by Gibbs, Second by Hart to adjourn. Motion carried on a voice vote unanimously. Meeting adjourned at 5:00 p.m.

Minutes prepared by Kim Trueblood, County Clerk

DRAFT

**RESOLUTION # R- \_\_\_\_\_ - 23**  
**RESOLUTION ACCEPTING STATE-LOCAL HAZARD MITIGATION**  
**GRANT PROGRAM ASSISTANCE**

**WHEREAS**, Section 65.90(5)(a) dictates that appropriations in the Marathon County budget may not be modified unless authorized by a vote of two-thirds of the entire membership of the County Board of Supervisors; and

**WHEREAS**, on October 3, 2023, the Environmental Resources Committee approved the acceptance of a \$300,000.00 grant from Wisconsin Emergency Management (WEM) for a project scoping activity relative to safe room feasibility in conjunction with the feasibility study for an ice arena; and

**WHEREAS**, on October 10, 2023, the Public Safety Committee approved the acceptance of a \$300,000.00 grant from Wisconsin Emergency Management (WEM) for a project scoping activity relative to safe room feasibility in conjunction with the feasibility study for an ice arena; and

**WHEREAS**, on October 11, 2023, the Human Resources, Finance and Property Committee approved the acceptance of a \$300,000.00 grant from Wisconsin Emergency Management (WEM) for a project scoping activity relative to safe room feasibility in conjunction with the feasibility study for an ice arena; and

**WHEREAS**, on October 11, 2023, the Human Resources, Finance and Property Committee reviewed and recommended a 2023 budget transfer to allow the \$300,000.00 in grant funds to be expended by the Parks, Recreation and Forestry Department relative to the proposed scoping activity.

**NOW, THEREFORE, BE IT RESOLVED** the Marathon County Board of Supervisors authorize and direct the budget transfers as listed below:

Transfer from:	Grant Awards
Transfer to:	<b>ACCOUNT</b>
Amount:	\$300,000.00
Re:	Safe room scoping project

**BE IT FURTHER RESOLVED** that a Class 1 Notice of this transaction be published within (10) days of its adoption.

**BE IT FURTHER RESOLVED** that the County Board of Supervisors hereby authorizes and directs the Marathon County Clerk to issue checks pursuant to this resolution and the Marathon County Treasurer to honor said checks.

**BE IT FURTHER RESOLVED** that the proper officers of Marathon County are hereby authorized and directed to take all actions necessary to affect this policy.

Respectfully submitted this 24<sup>th</sup> day of October, 2023.

**ENVIRONMENTAL RESOURCES COMMITTEE**

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**PUBLIC SAFETY COMMITTEE**

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**HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE**


**Fiscal Note:** This resolution modifies the revenues and expenditures for the Parks, Recreation and Forestry Department. There is no additional County tax levy appropriated in this resolution; however, this resolution would transfer grant funds for expenditure by the Parks Department.

**Legal Note:** This resolution requires a 2/3 majority vote of the County Board.

# FEMA Awards \$2.9 Million Grant to Village of Spencer

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Release Date: May 13, 2020

CHICAGO – The U.S. Department of Homeland Security’s Federal Emergency Management Agency (FEMA) has released \$2,926,153 in Pre-Disaster Mitigation (PDM) funds to the Village of Spencer, for the construction of a safe room at the Village of Spencer High School.

“The Pre-Disaster Mitigation grant program enables communities to implement critical mitigation measures to reduce or eliminate the risk of loss of life and property,” said James K. Joseph, regional administrator, FEMA Region V. “This project will give the community a safe room that can be used to protect residents in Spencer during times of severe weather.”

“We are excited about these funds and the support it will provide,” said Dr. Darrell L. Williams, Wisconsin Emergency Management administrator. “We are grateful to FEMA for their continued support!”

HMGP provides grants to state and local governments to implement long-term hazard mitigation measures. Through PDM, FEMA will pay 90 percent of the \$3,251,281 eligible project cost. The remaining 10 percent of the funds, \$325,128 will be provided by the Spencer School District.

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**FEMA**

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FEMA's mission is helping people before, during and after disasters.

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**FEMA**

**From: Parks, Recreation & Forestry  
Emergency Management**

**TO: Public Safety Committee  
Human Resources, Finance and Property Committee**

### **AGENDA SUMMARY**

#### **Discussion and Possible Action Accepting State-Local Hazard Mitigation Grant Program Assistance**

Every year, tornadoes and other extreme windstorms cause numerous injuries and deaths in the United States. In the Marathon County Hazard Mitigation Plan that was updated in 2022, tornadoes and high winds were identified in the top three hazards likely to impact Marathon County. Federal Emergency Management Agency (FEMA) and its partner in Wisconsin, Wisconsin Emergency Management, help protect people from severe wind events by promoting safe rooms. A safe room can be constructed or installed on a property to serve a residence or within the community to serve a larger number of people. FEMA and WEM have made grants available for all aspects of saferooms from the feasibility and design to construction. The Parks, Recreation & Forestry Department in partnership with Emergency Management worked with WEM to apply for a grant to complete a project scoping activity to determine the location, cost effectiveness, and the design of a future community safe room.

The County received notification that the grant application was awarded in the amount of \$300,000 in which \$225,000 is from FEMA, \$37,500 is from WEM and a required local match of \$37,500. The total grant award of \$300,000 will be utilized for the feasibility study, design, site testing, public outreach and a cost-benefit analysis. The County already planned to conduct a feasibility study for the ice arena which could serve a dual purpose as a saferoom. The \$32,500 secured of non-levy funds to complete the study meets a portion of the local match and in-kind services in the amount of \$5,000 will fulfill the required local match requiring no additional county funding. This project could be similar to the Forensic Science Center by providing a valuable service to the community, enhance the uses of the facility and reduce the costs to the taxpayers. Conducting the project scoping project does not obligate the county to construct the facility. Additional State-Local Hazard Mitigation Grants are available for construction if or when that phase would occur.

The closest saferoom is in the Village of Spencer. The Spencer school district was awarded just under \$3 Million in 2019 towards an addition to their high school that they were planning to build as part of a successful referendum. The grant award allowed them to complete the saferoom and utilize the approved referendum funding for other critical district needs. The addition includes a gymnasium and fitness center and also serves as the community's saferoom. The FEMA press release is included in the packet.

On October 3, 2023, the Park Commission and the Environmental Resources Committee unanimously voted in favor of accepting the State-Local Hazard Mitigation Grant Program Assistance Agreement. The Public Safety Committee and the Human Resources, Finance and Property Committee is asked to recommend the acceptance of the State-Local Hazard Mitigation Grant Program Assistance Agreement to the County Board for the project scoping activity for providing a saferoom to the citizens of Marathon County.



# Safe Rooms: Saving Lives When Tornadoes and Hurricanes Strike

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Release Date: Jun 10, 2021

Every year, tornadoes, hurricanes, and other extreme windstorms cause numerous injuries and deaths in the United States. While we cannot stop these storms from occurring, we can respond by understanding the hazards and carefully planning to protect ourselves from their effects. FEMA and its partners help protect people from severe wind events through promoting safe rooms. FEMA provides guidance and best practices on safe room design and construction, participates in safe room-related standard and building code development, provides funding for safe rooms and monitors a safe room helpline to answer safe room-related technical questions.

## Summary of FEMA's Safe Room Activities

### Providing guidance and best practices on safe room design and construction

FEMA produces technical publications, fact sheets, and training materials for engineers, architects, building officials, and prospective safe room owners on the design, construction, operations, and maintenance of safe rooms (<https://www.fema.gov/emergency-managers/risk-management/safe-rooms/resources>). A safe room is a storm shelter specifically designed to meet FEMA Funding Criteria and provide near-absolute protection in extreme wind events, including tornadoes and hurricanes. To be considered a safe room, the structure must be designed and constructed to the guidelines specified in FEMA P-361, *Safe Rooms for Tornadoes and Hurricanes: Guidance for Community and Residential Safe Rooms*. A safe room can be constructed or installed on a property to serve a residence or within the community to serve a larger number of people.

### Participating in safe room-related standard and building code development



FEMA

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FEMA works with its partners in resiliency, the International Code Council® (ICC®) and National Storm Shelter Association (NSSA®) to improve the storm shelter standard, *Standard for the Design and Construction of Storm Shelters* (ICC 500). FEMA also recommends building code updates to improve construction of and access to storm shelters and safe rooms for vulnerable populations.

### **Providing funds for safe rooms**

The federal government makes funds available to construct residential and community safe rooms. FEMA provides hazard mitigation funding to eligible states, tribes and territories that provide funding to local governments to assist in reducing overall risk to people and property. FEMA's grant programs to fund eligible safe room projects include the Hazard Mitigation Grant Program (HMGP) and Building Resilient Infrastructure and Communities (BRIC) program. Funding may also be available from other sources such as the U.S. Department of Housing and Urban Development's Community Development Block Grant Funds and Federal Housing Administration Mortgage-Insured Financing. You can find more information about various funding opportunities on the [Safe Room Funding webpage](#).

### **Assessing damage caused by extreme wind events**

After severe tornadoes, large tornado outbreaks, or hurricanes, FEMA may send a Mitigation Assessment Team (MAT) to assess the performance of affected buildings and develop recommendations for reducing injuries and loss of life following future events. Recommendations and findings have helped inform FEMA safe room guidance over the years. MATs are composed of subject matter experts and professionals from government agencies and private firms, including structural engineers, wind engineers, architects, building code officials and emergency planners. More information, as well as publications, can be found on the [Mitigation Assessment Team webpage](#).

### **Answering questions from the public, industry, and government**

FEMA hosts the Safe Room Helpline, responding to inquiries concerning FEMA's safe room publications and guidance. Inquiries can be sent to [Saferoom@fema.dhs.gov](mailto:Saferoom@fema.dhs.gov) or made by calling 866-927-2104.



**FEMA**



*An above-ground residential safe room that was in the garage of a home hit by an EF5 tornado in Joplin, Missouri (2011). This saferoom was built to meet FEMA guidance, which offers near-absolute life-safety protection, so the occupants were unharmed even though their house was destroyed.*



**FEMA**

# Safe Rooms: Saving Lives When Tornadoes and High Winds Strike

## INTRODUCTION

Community resilience is the ability of a community to prepare for anticipated hazards, adapt to changing conditions, and withstand and recover rapidly from disruptions. Activities such as disaster preparedness include hazard mitigation planning and reducing community stressors and impacts from disasters.

Local hazard mitigation plans form the foundation of a community's long-term strategy to reduce disaster losses and break the cycle of disaster damage, reconstruction, and repetitive damage. The Federal Emergency Management Agency (FEMA) supports local mitigation planning to foster partnerships among all levels of government, to develop and strengthen non-governmental and private partnerships, to reduce the costs associated with disaster response and recovery by promoting mitigation activities, and to promote more disaster-resilient and sustainable communities. A hazard mitigation plan creates the framework for state, local (counties and incorporated municipalities), tribal, and U.S. territorial governments to engage in hazard mitigation planning to receive certain types of non-emergency disasters. The development of the Marathon County All-Hazards Mitigation Plan 2022 fulfilled the federal requirement to update a local hazard mitigation plan every five years.

Every year, tornadoes and other extreme windstorms cause numerous injuries and deaths in the United States. In the Marathon County Hazard Mitigation Plan, tornadoes and high winds were identified in the top three hazards likely to impact Marathon County. See rankings below:

1. **Tornado**
2. Winter Storm / Extreme Cold
3. Thunderstorm / **High Wind** / Hail / Lightning

While we cannot stop these storms from occurring, we can respond by understanding the hazards and carefully planning to protect ourselves from their effects. FEMA and its partners, such as Wisconsin Emergency Management, help protect people from severe wind events by promoting safe rooms.

FEMA provides guidance and best practices on safe room design and construction, participates in safe room-related standards and building code development, provides funding for safe rooms, and monitors a safe room helpline to answer safe room-related technical questions.

### **FEMA's Safe Room Activities**

#### **Providing guidance and best practices on safe room design and construction**

A safe room is a storm shelter specifically designed to meet FEMA Funding Criteria and provide near-absolute protection in extreme wind events, including tornadoes and hurricanes. A safe room can be constructed or installed on a property to serve a residence or within the community to serve a larger number of people. FEMA produces technical publications, fact sheets, and training materials for engineers, architects, building officials, and prospective safe room owners on the design, construction, operations, and maintenance of safe rooms. To be considered a safe room, the structure must be designed and constructed to the guidelines specified in FEMA P-361, *Safe Rooms for Tornadoes and Hurricanes: Guidance for Community and Residential Safe Rooms*.

#### **Participating in safe room-related standard and building code development**

FEMA works with the International Code Council® and National Storm Shelter Association to improve the storm shelter standard, *Standard for the Design and Construction of Storm Shelters* (ICC 500). FEMA also recommends building code updates to improve the construction of and access to storm shelters and safe rooms for vulnerable populations.

## Providing funds for safe rooms

The federal government makes funds available to construct residential and community safe rooms. FEMA provides hazard mitigation funding to eligible states, tribes, and territories that provide funding to local governments to assist in reducing overall risk to people and property. FEMA's grant programs to fund eligible safe room projects include the Hazard Mitigation Grant Program (HMGP) and Building Resilient Infrastructure and Communities (BRIC) program.



An above-ground residential safe room that was in the garage of a home hit by an EF5 tornado in Joplin, Missouri (2011). This saferoom was built to meet FEMA guidance, which offers near-absolute life-safety protection, so the occupants were unharmed even though their house was destroyed.

## FEMA Awards \$2.9 Million Grant to Village of Spencer

By Sierra Rehm May 13, 2020



By Sarah McGrew

SPENCER, WI (WAOW) - The Village of Spencer has received a \$2.9 million grant from the U.S. Department of Homeland Security's Federal Emergency Management Agency (FEMA).

The grant is Pre-Distaster Mitigation (PDM) funds, and is intended for the construction of a safe room at the Village of Spencer High School.

"We are excited about these funds and the support it will provide," said Dr. Darrell L. Williams, Wisconsin Emergency Management administrator in a news release. "We are grateful to FEMA for their continued support!"

FEMA will pay for 90 percent of the project, and the school district will pay for the remaining 10 percent.

"It will also serve the district and the community as a gymnasium," Spencer Public School District Administrator Mike Endreas said. "In addition to that we added a community fitness center. That'll be added to that structure as well."

Endreas said the space will help protect the 700+ students in the district, as well as residents in the area that don't have a basement or other safe tornado shelters within their homes in the case of a storm.

Construction is expected to begin sometime in the summer of 2020. It should take about a year to finish.



# Spencer Awarded \$2.9 Million Grant for High School Safe Room

By News Desk - May 13, 2020

*A rendering of the dome project for School District of Spencer.*

Spencer, WI (OnFocus) The Village of Spencer is the recipient of \$2,926,153 in Pre-Disaster Mitigation (PDM) funds through the U.S. Department of Homeland Security's Federal Emergency Management Agency (FEMA).

The funds are for the construction of a 28,850 square-foot, dome-shaped safe room at Spencer High School, which can be used during times of severe weather by the community.

"We are excited about these funds and the support it will provide," said Dr. Darrell L. Williams, Wisconsin Emergency Management administrator, in a release. "We are grateful to FEMA for their continued support!"

The grant covers 90 percent of the \$3,251,281 eligible project cost, of which the Spencer School District will pay \$325,128.

The allocated funds were greater than expected by the district a year ago and will have a significant impact on school improvements, which were approved through a referendum last April.

"It was a nice surprise," said District Administrator Mike Endreas.

Now that the grant dollars are allocated, the district will be able to proceed with the construction process, since it would otherwise have defaulted on the grant if work was completed. The dome will include a new gym and music rooms as part of the planned expansion.

Construction will begin mid-to-late summer, according to Endreas, with the goal of completion by the 2021-22 school year.

The grant money will also free up funds for additional projects, including bathroom renovations, upgrading the original elevator, and enclosing an unused outdoor area at the elementary school.

<http://focusonmarshfield.com/spencer-school-district-proposes-improvements-through-referendum/>

Author: [News Desk](#)

This piece was posted by our news team! Contact us or submit stories at [news@onfocus.news](mailto:news@onfocus.news).

County Administrator

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
State Grants - Health	70,183	-	-
Sale of Maps, Poll Lists, Copies	4	-	-
Employer Share of Insurance	9,608	-	-
Employee Share of Insurance	969	-	-
Local Department Charges Internal Service Fund	65	-	-
Other Services to State Government	99,583	239,000	239,000
General Government Services Other Local Governments	-	5,000	-
<b>REVENUES TOTAL</b>	<b>180,412</b>	<b>244,000</b>	<b>239,000</b>
<b>EXPENSES</b>			
Salaries and Wages	321,924	541,172	565,934
Overtime	1,551	-	2,053
Other Special Pay	4,519	-	-
Social Security	23,570	42,367	43,101
Retirement Employers Share	18,807	37,658	34,128
Dental Insurance	2,508	4,303	3,647
Life Insurance	66	152	1,464
Workers Compensation	978	3,194	1,359
Unemployment Compensation	-	554	568
Other Employer Contributions	5,267	5,393	3,276
Health Insurance	79,156	128,577	127,197
Legal Services	2,190	25,000	25,000
Other Professional Services	739,577	1,327,978	1,381,796
Telephone, Internet and Cable	526	1,200	1,500
Meter Expenses	1,881	-	5,900
Other Utility Services	864	-	-
Contractor Services	11,466	-	-
Machinery/Equipment Maintenance Services	-	4,000	-
Technology Services - Phone Support	5,760	-	5,950
Contractual Services	94,376	-	-
Hardware and Software Maintenance Services	8,411	-	-
Environmental Testing Services - Non-Capital	186	-	-
IT - Equipment and Hardware	1,856	-	-
Copier Charges	884	-	2,050
Sundry Contractual Services	150,455	69,730	368,496
Postage and Courier	6	-	-
Printing and Forms	-	1,450	-
Training Supplies	4,284	-	-
Equipment & Supplies - IT	279	-	-
Office Supplies	628	2,050	1,700
Publication Of Legal Notices	105	-	-
Subscriptions	2,819	750	875
Membership Dues	1,113	3,650	2,595
Licenses and Certifications	321	5,000	1,000
Registration Fees/tuition	6,302	6,800	10,000

Personal Auto Mileage	1,059	2,700	1,500
Commercial Travel	2,533	5,000	7,000
Meals	250	850	1,900
Lodging	1,139	2,500	6,675
Meeting Expenses	689	11,800	21,393
Lab and Medical Supplies	-	-	10,000
Educational Supplies	-	1,500	700
Painting Supplies	108	-	-
Other Supplies	429	200,000	8,590
Fees & Permits	500	-	500
Building/Offices Rent	-	16,000	-
Other Rents/Leases	19,880	-	30,500
Parking	20,781	-	-
Grants & Donations Other	40,000	-	-
Support for Other Agencies	-	223,133	238,133
Development Loans and Incentive Payments	30,000	-	-
Prizes/Awards	351	3,000	3,000
Other Capital Equipment	-	40,000	40,000
General Municipal Buildings	7,439	-	-
Other Capital Improvements	64	-	-
<b>EXPENSES TOTAL</b>	<b>1,617,855</b>	<b>2,717,461</b>	<b>2,959,482</b>
<b>REVENUE GRAND TOTALS:</b>	180,412	244,000	239,000
<b>EXPENSE GRAND TOTALS:</b>	1,617,855	2,717,461	2,959,482
<b>NET GRAND TOTALS:</b>	<b>(1,437,443)</b>	<b>(2,473,461)</b>	<b>(2,720,482)</b>

County Administrator

Account Description	2023 (mid-Sept.) Actuals	2023 Amended Budget	2024 Requested Budget
<b>Fund: 291 - Grants Fund</b>			
<b>REVENUES</b>			
General Property Taxes	-	293,156	-
Federal Grants - Other Federal Payments	-	-	98,630
State Grants - General Government	13,772	-	-
State Grants - Other Law Enforcement	-	220,000	-
State Grants - Other Public Safety	-	-	150,000
State Grants - Health	163,512	-	-
Other Services to State Government	39,616	-	-
<b>REVENUES TOTAL</b>	<b>216,900</b>	<b>513,156</b>	<b>248,630</b>
<b>EXPENSES</b>			
Other Professional Services	86,529	250,000	220,878
Telephone, Internet and Cable	340	725	-
Meter Expenses	516	2,400	-
Other Utility Services	1,264	-	-
Technology Services - Phone Support	1,308	-	-
Copier Charges	201	-	-
Sundry Contractual Services	62,034	218,331	-
Printing and Forms	-	700	-
Office Supplies	9	-	-
Membership Dues	180	-	75
Registration Fees/tuition	2,640	-	475
Personal Auto Mileage	1,140	-	-
Other Transportation Costs	128	-	-
Commercial Travel	1,337	-	660
Meals	1,225	-	210
Lodging	1,550	-	800
Meeting Expenses	-	8,000	7,046
Lab and Medical Supplies	-	15,000	-
Other Supplies	-	3,000	18,486
Building/Offices Rent	-	15,000	-
Other Rents/Leases	7,253	-	-
Parking	185	-	-
<b>EXPENSES TOTAL</b>	<b>167,838</b>	<b>513,156</b>	<b>248,630</b>
<b>REVENUE GRAND TOTALS:</b>	<b>216,900</b>	<b>513,156</b>	<b>248,630</b>
<b>EXPENSE GRAND TOTALS:</b>	<b>167,838</b>	<b>513,156</b>	<b>248,630</b>
<b>NET GRAND TOTALS:</b>	<b>49,062</b>	<b>-</b>	<b>-</b>

**CORPORATION COUNSEL**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
Employer Share of Insurance	11,343	-	-
Employee Share of Insurance	1,158	-	-
Local Department Charges Internal Service Fund	83	-	301,000
General Government Services Other Local Governments	60,765	142,068	-
Other Services to Local Governments	30,000	64,575	60,000
Local Department Charges	-	301,000	26,975
<b>REVENUES TOTAL</b>	<b>103,350</b>	<b>507,643</b>	<b>387,975</b>
<b>EXPENSES</b>			
Salaries and Wages	443,025	686,074	682,110
Overtime	456	-	-
Other Special Pay	3,427	-	-
Social Security	32,588	52,495	52,181
Retirement Employers Share	25,900	46,657	47,066
Dental Insurance	3,219	4,139	4,730
Life Insurance	119	183	1,673
Workers Compensation	1,245	415	1,634
Unemployment Compensation	-	686	682
Other Employer Contributions	7,523	6,992	4,368
Health Insurance	92,199	133,593	149,699
Legal Services	161	-	-
Telephone, Internet and Cable	-	95	2,000
Machinery/Equipment Maintenance Services	-	8,877	7,000
Process Services	-	500	-
Copier Charges	1,274	-	2,000
Printing and Forms	169	2,500	500
Office Supplies	848	2,100	1,600
Books & Directories	487	700	500
Publication Of Legal Notices	1,303	-	-
Subscriptions	394	6,580	6,000
Membership Dues	3,408	4,500	3,000
Licenses and Certifications	50	-	-
Registration Fees/tuition	936	6,000	4,000
Filing Fees	211	400	400
Personal Auto Mileage	238	800	500
Meals	-	350	-
Lodging	-	1,600	-
Meeting Expenses	-	100	-
<b>EXPENSES TOTAL</b>	<b>619,181</b>	<b>966,336</b>	<b>971,643</b>
<b>REVENUE GRAND TOTALS:</b>	<b>103,350</b>	<b>507,643</b>	<b>387,975</b>
<b>EXPENSE GRAND TOTALS:</b>	<b>619,181</b>	<b>966,336</b>	<b>971,643</b>
<b>NET GRAND TOTALS:</b>	<b>(515,831)</b>	<b>(458,693)</b>	<b>(583,668)</b>

**COUNTY BOARD**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
Local Department Charges Internal Service Fund	17	-	-
<b>REVENUES TOTAL</b>	<b>17</b>	<b>-</b>	<b>-</b>
<b>EXPENSES</b>			
Salaries and Wages	180,366	282,087	294,205
Overtime	122	-	854
Social Security	13,808	21,631	22,572
Retirement Employers Share	474	3,907	2,144
Life Insurance	1	4	120
Workers Compensation	268	3,142	177
Unemployment Compensation	-	289	295
Other Employer Contributions	237	426	328
Other Professional Services	7,585	10,500	6,500
Telephone, Internet and Cable	8,062	18,000	20,000
Contractor Services	961	-	-
Machinery/Equipment Maintenance Services	-	500	6,000
Technology Services	-	10,000	-
Other Per Diem	80	3,000	3,000
Printing and Forms	-	800	800
Films/Recordings	4,650	-	10,000
Office Supplies	-	200	200
Publication Of Legal Notices	-	4,000	5,000
Membership Dues	4,695	25,000	20,000
Registration Fees/tuition	2,667	4,000	5,000
Personal Auto Mileage	14,379	40,000	44,000
Commercial Travel	79	4,500	5,000
Meals	44	1,500	1,000
Lodging	1,313	9,000	10,000
Meeting Expenses	260	200	1,000
<b>EXPENSES TOTAL</b>	<b>240,052</b>	<b>442,686</b>	<b>458,194</b>
<b>REVENUE GRAND TOTALS:</b>	17	-	-
<b>EXPENSE GRAND TOTALS:</b>	240,052	442,686	458,194
<b>NET GRAND TOTALS:</b>	<b>(240,035)</b>	<b>(442,686)</b>	<b>(458,194)</b>

**COUNTY CLERK**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
Other Business and Occupational Licenses	110	-	-
Non-Business Licenses	29,910	21,500	20,000
Other General Government Fees	184,108	31,700	45,000
Employer Share of Insurance	3,978	-	-
Employee Share of Insurance	408	-	-
Local Department Charges Internal Service Fund	12	-	-
General Government Services Other Local Governments	48,769	25,000	90,000
Other Services to Local Governments	3,920	62,500	70,000
Local Department Charges	6	-	-
Donations from Private Organizations or Individuals	(1,490)	-	-
Other Miscellaneous Revenues	-	500	-
<b>REVENUES TOTAL</b>	<b>269,731</b>	<b>141,200</b>	<b>225,000</b>
<b>EXPENSES</b>			
Salaries and Wages	114,227	199,020	157,254
Overtime	1,093	-	2,333
Other Special Pay	1,863	-	-
Social Security	8,340	15,573	12,208
Retirement Employers Share	6,714	13,699	10,955
Dental Insurance	1,178	830	1,453
Life Insurance	56	85	611
Workers Compensation	171	127	95
Unemployment Compensation	-	204	160
Other Employer Contributions	2,325	2,857	1,544
Health Insurance	32,752	24,392	44,575
Other Professional Services	7,476	31,500	15,500
Water	371	-	2,500
Electric	530	-	2,500
Telephone, Internet and Cable	41,919	57,000	68,000
Meter Expenses	-	200	-
Building Repair & Maintenance Services	-	2,500	2,500
Machinery/Equipment Maintenance Services	-	90,000	110,000
Technology Services - Phone Support	1,856	-	-
Tax Deed Land Costs Services	1,798	-	3,000
Interpreting/Translation Services	31	-	250
Copier Charges	1,675	-	-
Postage and Courier	111,449	100,000	145,000
Printing and Forms	25,655	27,500	51,000
Office Supplies	4,022	21,400	20,000
Books & Directories	(13)	-	-
Publication Of Legal Notices	10,223	11,000	18,000
Subscriptions	-	200	-
Membership Dues	125	350	350
Licenses and Certifications	47	-	100
Registration Fees/tuition	3,075	700	1,000



Personal Auto Mileage	574	1,000	1,500
Commercial Travel	25	-	-
Meals	-	300	-
Lodging	790	800	1,000
Other Supplies	831	750	750
Office Machines & Equipment Leased	1,513	-	6,000
<b>EXPENSES TOTAL</b>	<b>382,693</b>	<b>601,987</b>	<b>680,140</b>
<b>REVENUE GRAND TOTALS:</b>	269,731	141,200	225,000
<b>EXPENSE GRAND TOTALS:</b>	382,693	601,987	680,140
<b>NET GRAND TOTALS:</b>	<b>(112,962)</b>	<b>(460,787)</b>	<b>(455,140)</b>

**FINANCE DEPARTMENT**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b><i>Fund: 300 - Debt Fund</i></b>			
<b><u>REVENUES</u></b>			
County Sales Tax	-	2,600,000	3,000,000
Forest Fees	86,876	-	130,000
Local Department Charges	-	-	2,000,000
Interest Income	-	100,000	150,000
Transfer from the General Fund	-	3,749,571	-
<b>REVENUES TOTAL</b>	<b>86,876</b>	<b>6,449,571</b>	<b>5,280,000</b>
<b><u>EXPENSES</u></b>			
Bond Principal	4,525,000	7,384,562	5,145,000
Aid To County Forest-Loan	132,716	-	130,000
Bond Interest	2,909,893	-	2,558,100
<b>EXPENSES TOTAL</b>	<b>7,567,609</b>	<b>7,384,562</b>	<b>7,833,100</b>
<b>REVENUE GRAND TOTALS:</b>	86,876	6,449,571	5,280,000
<b>EXPENSE GRAND TOTALS:</b>	7,567,609	7,384,562	7,833,100
<b>NET GRAND TOTALS:</b>	<b>(7,480,733)</b>	<b>(934,991)</b>	<b>(2,553,100)</b>

**FACILITIES & CAPITAL MANAGEMENT**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b><i>Fund: 101 - General Fund</i></b>			
<b><u>REVENUES</u></b>			
Employer Share of Insurance	29,891	-	-
Employee Share of Insurance	2,921	-	-
Local Department Charges Internal Service Fund	666	-	-
Local Department Charges	25,000	25,000	25,000
Rental of Buildings and Property	255,242	584,901	601,976
Sale of Recyclable Materials	-	500	500
Other Miscellaneous Revenues	(8,730)	50	50
<b>REVENUES TOTAL</b>	<b>304,991</b>	<b>610,451</b>	<b>627,526</b>
<b><u>EXPENSES</u></b>			
Salaries and Wages	979,318	1,647,655	1,756,143
Overtime	5,379	41,279	32,491
Shift Differential	12,928	6,270	8,020
On Call Pay	16,110	40,276	17,900
Uniform Allowance	7,768	9,000	8,739
Other Special Pay	7,228	-	-
Social Security	74,555	132,801	138,113
Retirement Employers Share	57,283	111,086	119,897
Dental Insurance	5,808	12,978	10,923
Life Insurance	566	1,212	5,860
Workers Compensation	10,062	20,776	21,438
Unemployment Compensation	-	1,736	1,805
Other Employer Contributions	29,659	26,661	20,309
Health Insurance	246,779	485,154	472,595
Other Professional Services	11,495	19,000	-
Water	98,239	245,400	245,400
Electric	581,736	884,500	884,500
Sewer	26,804	-	-
Natural / Propane Gas	343,051	905,000	905,000
Telephone, Internet and Cable	7,530	12,000	12,000
Other Utility Services	8,147	18,000	18,000
Pest Extermination	5,062	5,460	5,460
Motor Vehicles Repairs Services	3,557	5,000	5,000
Machinery/Equipment Maintenance Services	17,516	15,350	29,000
Grounds Repair & Maintenance Services	7,883	31,400	31,400
Building Repair & Maintenance Services	7,189	49,850	38,610
Building Equipment Maintenance Services	32,006	76,850	76,850
Fire Protection	2,544	3,300	3,300
Copier Charges	376	-	-
Landfill Services	-	100	100
Refuse Collection	21,583	77,700	77,700
Sundry Contractual Services	109,790	210,000	210,000
Printing and Forms	-	1,300	1,300
Office Supplies	828	1,500	1,500
Subscriptions	60	-	-

Registration Fees/tuition	3,538	17,000	17,000
Personal Auto Mileage	152	500	500
Meals	-	700	700
Lodging	-	2,500	2,500
Meeting Expenses	205	400	400
Lab and Medical Supplies	1,854	1,000	4,000
Household and Janitorial Supplies	35,183	60,000	60,000
Clothing and Uniforms	107	-	-
Gasoline and Diesel Fuel	5,420	15,000	15,000
Motor Vehicle Fluids - Oil, Grease, Antifreeze, Windshield W	806	1,000	1,000
Motor Vehicle Parts & Supplies	995	3,500	1,000
Tires & Tubes	116	2,500	2,500
Shop Equipment-Tools-Supplies	8,105	23,500	23,000
Machinery and Equipment Parts	7,371	18,410	15,000
Sign Parts/supplies	290	-	500
Painting Supplies	2,434	15,000	15,000
Plumbing and Electrical Supplies	14,519	36,100	36,100
Other Supplies	-	-	500
Small Hardware/Wire/Nails	416	3,000	3,000
Other Chemicals	29,655	23,000	30,000
Electrical Fixtures	315	3,000	3,000
Other Fabricated Materials	977	7,000	7,000
Miscellaneous Building Materials	-	3,500	3,500
Insurance Equipment Premium	-	4,230	4,357
Insurance Auto Liability Premium	-	5,957	6,136
Fees & Permits	2,657	8,000	8,000
Equipment Rent	-	1,000	1,000
General Municipal Buildings	6,193	-	-
Other Capital Improvements	84,928	317,600	317,600
<b>EXPENSES TOTAL</b>	<b>2,945,073</b>	<b>5,671,991</b>	<b>5,737,646</b>
<b>REVENUE GRAND TOTALS:</b>	304,991	610,451	627,526
<b>EXPENSE GRAND TOTALS:</b>	2,945,073	5,671,991	5,737,646
<b>NET GRAND TOTALS:</b>	<b>(2,640,082)</b>	<b>(5,061,540)</b>	<b>(5,110,120)</b>

**FACILITIES & CAPITAL MANAGEMENT**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b><i>Fund: 291 - Grants Fund</i></b>			
<b><u>REVENUES</u></b>			
Federal Grants - Other Federal Payments	-	390,200	-
State Grants - Health	4,107,249	-	-
<b>REVENUES TOTAL</b>	<b>4,107,249</b>	<b>390,200</b>	<b>-</b>
<b><u>EXPENSES</u></b>			
General Municipal Buildings	768,000	-	-
<b>EXPENSES TOTAL</b>	<b>768,000</b>	<b>-</b>	<b>-</b>
<b>REVENUE GRAND TOTALS:</b>	4,107,249	390,200	-
<b>EXPENSE GRAND TOTALS:</b>	768,000	-	-
<b>NET GRAND TOTALS:</b>	<b>3,339,249</b>	<b>390,200</b>	<b>-</b>

**ALL DEPARTMENTS**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 400 - Capital Projects Fund</b>			
<b>REVENUES</b>			
Employer Share of Insurance	3,978	-	-
Employee Share of Insurance	408	-	-
Local Department Charges Internal Service Fund	75	-	22,188,813
General Government Services Other Local Governments	30,000	-	-
Interest Income	-	175,000	-
Donations from Private Organizations or Individuals	3	-	-
Other Miscellaneous Revenues	44,505	50,000	205,000
Transfer from the General Fund	639,835	7,043,438	3,017,903
Transfer from Capital Projects Fund	-	1,025,454	-
Sale of General Fixed Assets	482,786	55,000	-
<b>REVENUES TOTAL</b>	<b>1,201,588</b>	<b>8,348,892</b>	<b>25,411,716</b>
<b>EXPENSES</b>			
Salaries and Wages	125,175	197,221	232,933
Uniform Allowance	333	-	328
Other Special Pay	1,863	-	-
Social Security	9,232	15,091	17,844
Retirement Employers Share	7,309	13,412	16,095
Dental Insurance	1,215	1,760	1,852
Life Insurance	63	109	898
Workers Compensation	1,144	2,017	2,204
Unemployment Compensation	-	197	233
Other Employer Contributions	3,227	2,201	1,856
Health Insurance	34,081	53,022	57,388
Dental Insurance Premium	-	-	-
Health Insurance Premium	-	-	-
Life Insurance Premium	-	-	-
Legal Services	32,502	-	-
Electric	1,373	-	-
Technology Services	7,500	-	-
Other Professional Services	-	-	131,687
IT - Equipment and Hardware	288,363	-	-
Copier Charges	350	-	-
Landfill Services	24,949	-	-
Sundry Contractual Services	4,640	-	-
Printing and Forms	136	2,000	2,000
Office Supplies	-	639,835	-
Publication Of Legal Notices	-	-	(0)
Commercial Travel	80	-	-
Meeting Expenses	-	500	-
Technology Supplies	66,367	-	-
Other Supplies	10,467	-	360,000
Transfer To General Fund	639,835	561,114	-
Transfer To Capital Projects Fund	-	1,025,454	-
Transfer To Highway Fund	-	805,007	1,544,210

IT Equipment and Hardware - Capital	10,066	-	1,308,000
Software - Capital	215,404	-	-
Other Capital Equipment	72,422	-	-
Other Capital Equipment-Rolling Stock	148,668	-	1,068,497
Motor Vehicles - Law Enforcement	577,210	560,032	-
Other Capital Equipment-Capital Planning	20,000	-	-
General Municipal Buildings	2,160,123	-	8,015,691
Law Enforcement Buildings	-	-	1,650,000
NCHC Buildings	2,898,885	-	-
UWMC Buildings	75,939	-	-
Corrections buildings	59,170	3,731,996	-
Other Capital Improvements	-	-	11,000,000
Software - IT	-	1,025,454	-
<b>EXPENSES TOTAL</b>	<b>7,498,091</b>	<b>8,636,422</b>	<b>25,411,716</b>
<b>REVENUE GRAND TOTALS:</b>	1,201,588	8,348,892	25,411,716
<b>EXPENSE GRAND TOTALS:</b>	7,498,091	8,636,422	25,411,716
<b>NET GRAND TOTALS:</b>	<b>(6,296,504)</b>	<b>(287,530)</b>	<b>0</b>

**FINANCE DEPARTMENT**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
Employer Share of Insurance	11,228	-	-
Employee Share of Insurance	1,107	-	-
Local Department Charges Internal Service Fund	32	-	137,500
Other Services to Local Governments	(4,391)	-	-
Local Department Charges	-	137,500	-
Other Miscellaneous Revenues	855	40,000	23,500
Other Miscellaneous Revenues and Other Capital Equipment	-	-	(12,500)
<b>REVENUES TOTAL</b>	<b>8,830</b>	<b>177,500</b>	<b>148,500</b>
<b>EXPENSES</b>			
Salaries and Wages	357,074	594,511	523,621
Overtime	3,795	-	-
Other Special Pay	4,390	-	-
Social Security	26,525	46,758	40,057
Retirement Employers Share	19,240	40,844	33,953
Dental Insurance	2,473	3,156	3,478
Life Insurance	121	224	1,550
Workers Compensation	519	363	295
Unemployment Compensation	-	613	524
Other Employer Contributions	5,921	5,198	3,276
Health Insurance	93,757	126,976	149,512
Accounting and Audit Services	121,150	104,756	127,500
Other Professional Services	17,794	-	20,000
Building Repair & Maintenance Services	16,448	29,000	-
Copier Charges	2,230	-	2,000
Contractual Services	16,109	-	17,500
Technology Services	1,741	6,000	4,000
Printing and Forms	1,127	3,000	1,000
Small Office Equipment	7,434	2,600	2,000
Software - IT	817	-	2,000
Office Supplies	715	1,500	1,000
Membership Dues	2,748	1,600	1,600
Registration Fees/tuition	6,200	2,000	3,000
Personal Auto Mileage	853	200	200
Other Transportation Costs	79	-	-
Commercial Travel	290	600	1,500
Meals	59	100	250
Lodging	1,758	500	1,500
Meeting Expenses	152	250	500
<b>EXPENSES TOTAL</b>	<b>711,520</b>	<b>970,749</b>	<b>941,816</b>
<b>REVENUE GRAND TOTALS:</b>	<b>8,830</b>	<b>177,500</b>	<b>148,500</b>
<b>EXPENSE GRAND TOTALS:</b>	<b>711,520</b>	<b>970,749</b>	<b>941,816</b>
<b>NET GRAND TOTALS:</b>	<b>(702,691)</b>	<b>(793,249)</b>	<b>(793,316)</b>



**HUMAN RESOURCES**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
Sale of Maps, Poll Lists, Copies	30	-	-
Parking Fees	3,510	-	-
Employer Share of Insurance	7,700	-	-
Local Department Charges Internal Service Fund	33	-	-
Employee Share of Insurance	952	-	-
Local Department Charges	-	14,500	26,500
Capital Contributions	-	-	20,000
Sale of General Fixed Assets	-	-	11,868
<b>REVENUES TOTAL</b>	<b>12,225</b>	<b>14,500</b>	<b>58,368</b>
<b>EXPENSES</b>			
Salaries and Wages	290,265	472,597	389,558
Overtime	680	-	-
Other Special Pay	2,575	-	-
Social Security	21,702	37,392	29,801
Retirement Employers Share	16,352	33,235	26,879
Dental Insurance	1,253	1,746	1,988
Life Insurance	146	267	1,500
Workers Compensation	413	2,875	234
Unemployment Compensation	-	489	390
Other Employer Contributions	5,831	5,586	2,757
Health Insurance	44,778	72,744	79,701
Medical and Dental Services	5,716	12,000	12,000
Legal Services	125	-	-
Food Services	-	4,000	-
Other Professional Services	6,659	31,500	39,000
Machinery/Equipment Maintenance Services	-	10,000	10,000
Technology Services	6,205	-	-
Contractual Services	-	-	56,000
IT - Equipment and Hardware	156	-	-
Copier Charges	926	-	2,000
Printing and Forms	-	1,500	-
Training Supplies	100	-	-
Small Office Equipment	-	6,300	-
Office Supplies	1,188	1,400	2,000
Subscriptions	210	-	20,000
Membership Dues	244	1,000	1,000
Registration Fees/tuition	6,291	4,000	8,000
Advertising	440	15,000	10,000
Personal Auto Mileage	172	1,000	-
Commercial Travel	-	1,000	-
Meals	-	500	-
Lodging	-	1,500	-
Meeting Expenses	-	1,000	1,000
Other Supplies	-	5,000	-

Equipment Rent	1,123	-	-
Prizes/Awards	-	-	9,000
<b>EXPENSES TOTAL</b>	<b>413,550</b>	<b>723,631</b>	<b>702,808</b>
<b>REVENUE GRAND TOTALS:</b>	12,225	14,500	58,368
<b>EXPENSE GRAND TOTALS:</b>	413,550	723,631	702,808
<b>NET GRAND TOTALS:</b>	<b>(401,324)</b>	<b>(709,131)</b>	<b>(644,440)</b>

HUMAN RESOURCES

Account Description	2023	2023	2024	
	(mid-Sept.) Actuals	Amended Budget	Requested Budget	Column1 Column2
<b>Fund: 700 - Employee Benefits Insurance Fund</b>				
<b>REVENUES</b>				
Retiree and Cobra Premiums	4,610	-	-	
Other General Government Fees	-	49,740	-	
Employee Share of Health Insurance	-	-	1,538,469	
Employer Share of Insurance	7,382,960	-	14,193,837	
Employee Share of Insurance	1,599,965	-	382,394	
Local Department Charges Internal Service Fund	401,335	-	492,198	
Internal Service Insurance Allocations	5,014	16,416,609	-	
Transfer from the General Fund	-	884,509	-	2023 Transfer from Compensated Absence -map to EBF in 2023
Transfer from Internal Service Fund	-	1,105,230	2,020,319	Transfer from Fund Balance for premium offset
<b>REVENUES TOTAL</b>	<b>9,393,885</b>	<b>18,456,088</b>	<b>18,627,217</b>	
<b>EXPENSES</b>				
Salaries and Wages	91,423	135,148	136,871	
Overtime	114	-	-	
Other Special Pay	982	-	-	
Flex Plan Administration	2,587	-	-	
Health Reimbursement Account	606,292	-	838,125	
Social Security	6,756	10,339	10,471	
Retirement Employers Share	5,265	9,191	9,444	
Dental Insurance	397	624	676	
Life Insurance	68	119	527	
Workers Compensation	133	81	82	
Unemployment Compensation	-	52,311	137	
Other Employer Contributions	1,615	1,416	901	
Health Insurance	17,069	28,905	33,025	
Reimbursement Account	-	842,625	-	
Medical and Dental Services	189,917	600,109	615,000	
Legal Services	2,357	85,000	80,000	
Technology Services	-	3,000	-	
Other Professional Services	329,940	302,483	297,905	
Risk and Claims Management Services	(7)	41,641	-	
Contractor Services	-	-	20,000	
Contractual Services	-	-	50,000	
Printing and Forms	3,000	500	-	
Training Supplies	326	8,000	15,000	
Books & Directories	464	-	-	
Membership Dues	-	1,500	-	
Registration Fees/tuition	-	3,500	23,000	
Personal Auto Mileage	-	1,500	-	
Meals	-	450	-	
Lodging	-	1,800	-	
Meeting Expenses	54	500	-	
Educational Supplies	249	3,000	-	
Insurance Claim Expense (contra)	20,968	797,000	782,000	
Insurance Benefit Premiums	-	14,687,751	-	
Health Insurance Premium	7,670,779	-	14,926,101	
Excess Workers Comp Insurance	72,221	72,141	78,664	
State Workers Comp Assessment	-	4,500	4,500	
Prizes/Awards	-	-	10,000	
Dental Claims	410,667	760,954	694,788	
<b>EXPENSES TOTAL</b>	<b>9,433,635</b>	<b>18,456,088</b>	<b>18,627,217</b>	
<b>REVENUE GRAND TOTALS:</b>	<b>9,393,885</b>	<b>18,456,088</b>	<b>18,627,217</b>	
<b>EXPENSE GRAND TOTALS:</b>	<b>9,433,635</b>	<b>18,456,088</b>	<b>18,627,217</b>	
<b>NET GRAND TOTALS:</b>	<b>(39,750)</b>	<b>-</b>	<b>-</b>	

**REGISTER OF DEEDS**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
Real Estate Transfer	293,907	400,000	300,000
Recording Fees	172,995	300,000	252,000
Certified Copies	21,110	70,000	65,000
Employer Share of Insurance	5,044	-	-
Employee Share of Insurance	504	-	-
Local Department Charges Internal Service Fund	14	-	-
General Government Services Other Local Governments	26,926	90,000	50,000
Other Miscellaneous Revenues	30	-	-
<b>REVENUES TOTAL</b>	<b>520,530</b>	<b>860,000</b>	<b>667,000</b>
<b>EXPENSES</b>			
Salaries and Wages	146,082	253,883	211,500
Overtime	186	-	-
Other Special Pay	2,595	-	-
Social Security	10,652	21,208	16,180
Retirement Employers Share	8,284	17,645	14,594
Dental Insurance	1,308	2,384	1,769
Life Insurance	76	139	814
Workers Compensation	211	169	127
Unemployment Compensation	-	277	212
Other Employer Contributions	3,486	3,962	2,418
Health Insurance	45,715	70,924	66,943
Telephone, Internet and Cable	-	1,000	1,000
Machinery/Equipment Maintenance Services	-	6,200	6,200
Technology Services	6,998	4,000	4,000
Copier Charges	478	-	600
Printing and Forms	-	600	-
Small Office Equipment	45	4,500	4,500
Equipment & Supplies - IT	132	-	500
Office Supplies	4,926	9,100	9,100
Membership Dues	125	300	350
Registration Fees/tuition	200	750	750
Personal Auto Mileage	-	700	700
Meals	-	100	100
Lodging	-	1,200	1,200
Other Supplies	-	1,500	1,000
Other Rents/Leases	-	800	850
<b>EXPENSES TOTAL</b>	<b>231,500</b>	<b>401,341</b>	<b>345,406</b>
<b>REVENUE GRAND TOTALS:</b>	<b>520,530</b>	<b>860,000</b>	<b>667,000</b>
<b>EXPENSE GRAND TOTALS:</b>	<b>231,500</b>	<b>401,341</b>	<b>345,406</b>
<b>NET GRAND TOTALS:</b>	<b>289,030</b>	<b>458,659</b>	<b>321,594</b>

**RISK MANAGEMENT**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>	
<b>Fund: 710 - Property and Casualty Insurance Fund</b>				
<b>REVENUES</b>				
				Column1
Employer Share of Insurance	699	-	-	
Employee Share of Insurance	69	-	-	
Local Department Charges Internal Service Fund	6	-	-	
Internal Service Insurance Allocations	-	1,458,172	1,530,000	
Recoveries Damage to Other Property	12,337	-	-	
Transfer from the Internal Service Fund	-	874,129	916,447	Fund Balance for premium offset
<b>REVENUES TOTAL</b>	<b>13,111</b>	<b>2,332,301</b>	<b>2,446,447</b>	
<b>EXPENSES</b>				
Salaries and Wages	32,094	50,340	49,142	
Overtime	15	-	-	
Other Special Pay	232	-	-	
Social Security	2,400	3,851	3,759	
Retirement Employers Share	1,869	3,424	3,391	
Dental Insurance	100	235	247	
Life Insurance	20	47	189	
Workers Compensation	47	31	29	
Unemployment Compensation	-	50	49	
Other Employer Contributions	533	492	300	
Health Insurance	3,906	10,967	12,050	
Legal Services	-	5,000	5,250	
Other Professional Services	9,095	12,500	13,125	
Telephone, Internet and Cable	-	100	105	
Machinery/Equipment Maintenance Services	-	750	790	
Copier Charges	53	-	-	
Printing and Forms	-	500	525	
Small Office Equipment	-	2,000	2,100	
Office Supplies	-	250	260	
Membership Dues	-	1,200	1,260	
Registration Fees/tuition	-	1,000	1,050	
Personal Auto Mileage	46	500	525	
Meals	-	500	525	
Lodging	-	500	525	
Loss Control	7,500	10,000	10,500	
Insurance Equipment Premium	58,572	64,213	67,500	
Insurance Auto Liability Premium	51,208	53,907	56,500	
Insurance Auto Comp Premium	52,898	52,287	55,000	
Insurance Auto Comp Claim	18,076	45,000	47,250	
Insurance Auto Collision Self-Insurance	6,836	45,000	47,250	
Insurance Property Claims	-	125,000	131,250	
Insurance Public Liability	6,451	-	-	
Crime Policy Premium	8,269	-	-	
Insurance Professional Liability	320,018	488,709	513,000	
Gen/Auto Liability Self Ins Reimbursement	19,038	1,045,919	1,098,000	
Insurance General Liability	174,901	-	-	
Insurance Boiler Premium	12,997	11,980	12,500	
Insurance Building & Contents	258,304	260,314	275,000	
Insurance Other Premiums	10,386	35,735	37,500	
<b>EXPENSES TOTAL</b>	<b>1,055,861</b>	<b>2,332,301</b>	<b>2,446,447</b>	
<b>REVENUE GRAND TOTALS:</b>	13,111	2,332,301	2,446,447	
<b>EXPENSE GRAND TOTALS:</b>	1,055,861	2,332,301	2,446,447	
<b>NET GRAND TOTALS:</b>	<b>(1,042,750)</b>	-	-	

	<b>FY2024</b>	<b>FY2023</b>
	<b><u>Current Working Annual Plan Version</u></b>	<b><u>FY23 County Adopted</u></b>
Accounts		
<b>Revenues</b>		
Intergovernmental Charges for Services	61,990	0
Licenses and Permits	20,000	20,000
<b>Total Revenues</b>	<b>81,990</b>	<b>20,000</b>
<b>Expenses</b>		
Contractual Services	2,539,929	0
Grants, Contributions, Indemnities and Other	7,943,414	9,492,263
<b>Total Expenses</b>	<b>10,483,343</b>	<b>9,492,263</b>
<b><u>Net Change</u></b>	<b><u>-10,401,353</u></b>	<b><u>-9,472,263</u></b>

Levels:  
Fund:

CCH\_Support for other agencies (Rollup)  
101 General Fund

**CONSERVATION, PLANNING AND ZONING**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 291 - Grants Fund</b>			
<b>REVENUES</b>			
General Property Taxes	-	58,670	-
Federal Grants - Culture, Recreation and Education	-	-	50,000
Federal Grants - Conservation and Development	11,340	-	349,922
Federal Grants - Other Federal Payments	58,658	100,000	-
State Grants - General Government	-	50,000	-
State Grants - General Transportation Aids	-	-	368,408
State Grants - Other Transportation	186	1,000	-
State Grants - Other Sanitation	-	-	50,000
State Grants - Human Services	220,913	364,629	-
State Grants - Conservation Aids	530,012	1,567,131	778,238
Other State Payments	1,000	-	-
Other Local Government Grants	-	14,256	-
Employer Share of Insurance	7,015	-	-
Employee Share of Insurance	693	-	-
Local Department Charges Internal Service Fund	157	-	-
Other Services to State Government	128,351	196,729	-
General Government Services Other Local Governments	40,040	19,131	-
Other Services to Local Governments	-	392,187	-
Local Department Charges	-	19,130	-
Transfer from the General Fund	-	202,741	32,000
<b>REVENUES TOTAL</b>	<b>998,363</b>	<b>2,985,604</b>	<b>1,628,568</b>
<b>EXPENSES</b>			
Salaries and Wages	242,909	450,119	396,173
Overtime	17	-	-
Other Special Pay	2,716	-	-
Social Security	17,801	30,272	30,307
Retirement Employers Share	14,605	26,905	27,336
Dental Insurance	1,599	3,254	2,080
Life Insurance	131	210	1,468
Workers Compensation	2,388	4,485	4,700
Unemployment Compensation	-	397	396
Other Employer Contributions	4,351	4,807	3,180
Medicare	-	-	-
Health Insurance	60,345	105,357	104,107
Dental Insurance Premium	(49)	-	-
Health Insurance Premium	(743)	-	-
Life Insurance Premium	(2)	-	-
Architectural, Engineering and Planning Services	150	3,000	-
Other Professional Services	348	113,000	300
Marketing and Promotional Services	1,075	1,260	-
Contractual Services	-	49,967	10,000
Contracted Transportation Services	-	-	368,408
Temporary Staffing Services	42,238	112,000	125,557
Demonstration Fields	242	17,000	850

Transportation Services	200,788	601,751	-
Postage and Courier	123	-	1,000
Printing and Forms	209	1,000	5,591
Small Office Equipment	-	1,000	-
Office Supplies	764	9,000	3,204
Membership Dues	983	-	-
Registration Fees/tuition	-	4,200	2,792
Advertising	-	-	2,000
Personal Auto Mileage	-	800	722
Commercial Travel	-	4,241	3,092
Meals	-	800	782
Lodging	876	3,700	2,792
Meeting Expenses	-	8,586	16,850
Meeting Expenses	3,200	1,500	4,000
Educational Supplies	4,097	7,500	2,000
Transportation Assistance	-	-	30,000
Direct Payments	509,801	1,419,493	478,880
<b>EXPENSES TOTAL</b>	<b>1,110,963</b>	<b>2,985,604</b>	<b>1,628,568</b>
<b>REVENUE GRAND TOTALS:</b>	998,363	2,985,604	1,628,568
<b>EXPENSE GRAND TOTALS:</b>	1,110,963	2,985,604	1,628,568
<b>NET GRAND TOTALS:</b>	<b>(112,600)</b>	-	-



**PARKS, RECREATION & FORESTRY**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 210 - Parks Fund</b>			
<b>REVENUES</b>			
State Grants - Conservation Aids	198,861	-	-
Non-Business Licenses	500	-	-
Other General Government Fees	-	10	-
Employer Share of Insurance	61,337	-	-
Employee Share of Insurance	6,130	-	-
Local Department Charges Internal Service Fund	(118,756)	-	-
Park Shelters and Facility Rentals	764,866	117,200	142,700
Park Administrative Fee	5,202	9,890	11,600
Parks Services Reimbursement	18,920	60,700	69,300
Advertising Income	46,180	66,500	65,500
Trail Fees	13,156	67,000	99,000
Swimming Lesson	(216)	-	-
Recreation Fees	85,017	342,250	293,650
Swimming Pool User Fees	36,341	-	-
Park Concession Sales	24,806	22,280	13,030
Park Gate Receipts	15,365	91,500	87,500
Athletic Park User Fees	15,083	-	-
Miscellaneous Park Rentals	-	13,500	16,000
Park Concession Rental Fees	-	-	13,500
Special Event Admissions	-	69,000	39,000
Sale of Merchandise	-	4,000	4,000
Ice Rental Fees	-	249,500	269,500
Special Recreational Facility Fees	-	30,600	79,800
Forest Fees	386,624	335,000	360,000
Parking Fees	-	-	-
Gravel Pits Revenues	-	79,000	-
Local Department Charges	-	1,500	1,500
General Government Services Other Local Governments	-	-	-
Other Miscellaneous Internal Service	14	-	-
Interest Income	-	23,750	24,000
Rental of Buildings and Property	(847)	1,495	1,495
Sale of Recyclable Materials	994	-	2,500
Donations from Private Organizations or Individuals	38,050	50,000	70,000
Other Miscellaneous Revenues	6	2,500	2,400
Transfer from the General Fund	-	851,521	663,201
Transfer from Special Revenue Fund	(68,797)	26,776	288,347
Sale of General Fixed Assets	80,987	3,500	1,000
<b>REVENUES TOTAL</b>	<b>1,609,823</b>	<b>2,518,972</b>	<b>2,618,523</b>
<b>EXPENSES</b>			
Salaries and Wages	1,401,643	1,685,680	1,731,850
Overtime	21,721	34,346	35,635
Shift Differential	262	1,140	1,315
On Call Pay	4,112	5,000	4,525
Tool Allowance	150	-	-
Special Activity Pay	-	-	-
Uniform Allowance	1,928	1,922	-
Other Special Pay	11,024	-	2,128
Social Security	104,979	137,413	135,659

**PARKS, RECREATION & FORESTRY**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b><i>Fund: 210 - Parks Fund</i></b>			
Retirement Employers Share	58,961	104,699	100,609
Dental Insurance	8,125	11,000	8,824
Life Insurance	397	6,652	4,198
Workers Compensation	11,266	22,316	19,211
Unemployment Compensation	-	1,798	1,773
Other Employer Contributions	45,068	13,578	11,979
Health Insurance	299,080	387,221	344,596
Dental Insurance Premium	(36)	-	-
Health Insurance Premium	(1,593)	-	-
Life Insurance Premium	(1)	-	-
Other Professional Services	39,566	62,632	164,177
Water	5,466	55,800	60,100
Electric	86,263	131,200	135,200
Sewer	8,763	11,300	14,290
Natural / Propane Gas	60,510	46,800	56,800
Telephone, Internet and Cable	2,071	7,910	5,881
Road Maintenance Services	-	17,043	5,000
Mowing, Grounds and Landscaping Services	-	2,500	4,500
Grounds Repair & Maintenance Services	-	1,000	1,000
Motor Vehicles Repairs Services	1,746	-	-
Machinery/Equipment Maintenance Services	11,114	29,600	29,600
Building Repair & Maintenance Services	3,873	4,000	4,000
Building Equipment Maintenance Services	6,816	14,000	20,000
Technology Services	3,071	27,201	29,701
IT - Equipment and Hardware	414	-	-
Temporary Staffing Services	-	100,815	104,836
Fire Protection	816	-	-
Copier Charges	1,147	-	-
Landfill Services	823	1,800	2,800
Refuse Collection	16,789	24,370	26,316
Planting Site Prep/Release	8,700	19,800	16,450
Sundry Contractual Services	13,435	28,056	38,882
Transportation Services	1,174	2,500	2,500
Postage and Courier	27	-	-
Printing and Forms	6,466	16,100	16,300
Training Supplies	20	-	700
Small Office Equipment	61	1,575	1,575
Software - IT	-	625	2,300
Office Supplies	1,158	2,050	2,050
Books & Directories	-	100	100
Publication Of Legal Notices	80	650	650
Subscriptions	222	50	50
Membership Dues	3,321	3,992	4,071
Registration Fees/tuition	5,160	5,250	10,975
Advertising	-	250	250
Personal Auto Mileage	740	310	310
Commercial Travel	434	550	550
Meals	230	685	635
Lodging	384	700	3,375
Meeting Expenses	1,278	4,525	2,000

**PARKS, RECREATION & FORESTRY**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b><i>Fund: 210 - Parks Fund</i></b>			
Agriculture and Horticulture Supplies	40,662	48,500	68,700
Lab and Medical Supplies	2,237	9,400	9,400
Food Supplies	620	6,800	8,250
Household and Janitorial Supplies	14,171	18,800	18,800
Recreation Supplies	4,177	15,000	15,000
Clothing and Uniforms	2,407	4,200	4,050
Tool Allowance-Employees	175	-	-
Fire Fighting Supplies	-	800	800
Gasoline and Diesel Fuel	39,480	58,900	67,900
Motor Vehicle Fluids - Oil, Grease, Antifreeze, Windshield W	3,371	4,400	4,200
LP Gas - Vehicles	1,069	2,800	2,800
Motor Vehicle Parts & Supplies	46,059	17,700	57,950
Consumable Tools/Supplies	13,215	18,600	18,600
Shop Equipment-Tools-Supplies	2,129	2,000	2,000
Machinery and Equipment Parts	-	40,250	-
Sign Parts/supplies	2,002	7,800	8,550
Painting Supplies	16,153	25,000	21,424
Plumbing and Electrical Supplies	22,504	30,750	31,250
Other Supplies	14,287	77,811	92,824
Concrete Pipes/fittings	56	-	-
Concrete and Cement Products	12,953	5,000	9,000
Structural Steel/Iron	677	1,000	2,000
Small Hardware/Wire/Nails	3,680	8,300	9,300
Metal Culverts	1,500	1,500	-
Other Metal Products	1,318	5,500	6,500
Metal Fencing	137	800	-
Lumber	4,858	8,400	28,450
Other Building Materials	660	7,200	12,700
Plastic Pipe	-	-	6,000
Other Plastic Products	7,546	2,000	7,000
Sand and Gravel	8,781	18,000	21,000
Granite	-	2,600	2,600
Other Raw Materials	31,347	23,500	49,000
Asphalt and Asphalt Filler	140	10,000	15,500
Other Fabricated Materials	9,791	100,000	-
Insurance Equipment Premium	-	1,947	1,409
Insurance Auto Liability Premium	-	9,910	8,385
Insurance Professional Liability	-	-	-
Insurance General Liability	-	58,924	50,517
Fees & Permits	1,456	4,050	4,050
Filing Fees	-	1,060	1,060
Equipment Rent	2,840	95,600	16,500
Other Rents/Leases	-	598	598
Taxes and Payments in Lieu of Taxes	704	6,500	6,500
Other Capital Improvements	-	311,816	319,816
Land - General	-	613,146	617,365
<b>EXPENSES TOTAL</b>	<b>2,572,383</b>	<b>4,725,366</b>	<b>4,797,975</b>
<b>REVENUE GRAND TOTALS:</b>	1,609,823	2,518,972	2,618,523
<b>EXPENSE GRAND TOTALS:</b>	2,572,383	4,725,366	4,797,975

PARKS, RECREATION & FORESTRY

Account Description	2023 (mid-Sept.) Actuals	2023 Amended Budget	2024 Requested Budget	
<i>Fund: 210 - Parks Fund</i>				
NET GRAND TOTALS:	<u>(962,560)</u>	<u>(2,206,394)</u>	<u>(2,179,453)</u>	-1.2%

**PARKS, RECREATION & FORESTRY**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 291 - Grants Fund</b>			
<b>REVENUES</b>			
APRA		14,000	
Federal Grants - Law Enforcement	8,803	-	-
Federal Grants - Other Federal Payments	-	250,000	-
State Grants - General Government	-	892	894
State Grants Connecting Highway Aids	-	2,275	2,274
State Grants - Other Transportation	-	-	-
State Grants - Health	806,995	-	-
State Grants Culture and Recreation	427,433	678,179	638,830
State Grants - Conservation Aids	3,764	5,745	10,164
Forest Fees	-	-	-
Interest Income	-	2,925	3,800
Rental of Buildings and Property	-	-	-
State Trust Fund Loans	-	15,011	15,031
Transfer from the General Fund	-	407,504	-
Transfer from Special Revenue Fund	-	-	357,464
<b>REVENUES TOTAL</b>	<b>1,246,995</b>	<b>1,376,531</b>	<b>1,028,457</b>
<b>EXPENSES</b>			
Salaries and Wages	7,670	86,869	69,550
Other Special Pay	158	-	-
Social Security	562	1,350	5,321
Retirement Employers Share	282	1,201	4,799
Dental Insurance	32	153	388
Life Insurance	1	71	268
Workers Compensation	7	221	42
Unemployment Compensation	-	21	70
Other Employer Contributions	325	188	464
Health Insurance	1,414	7,268	18,967
Dental Insurance Premium	36	-	-
Health Insurance Premium	1,593	-	-
Life Insurance Premium	1	-	-
Other Professional Services	2,020	18,096	13,730
Telephone, Internet and Cable	-	-	-
Road Maintenance Services	-	23,168	25,968
Planting Site Prep/Release	-	2,000	2,000
Sundry Contractual Services	423,724	814,231	713,017
Small Office Equipment	-	2,000	2,000
Membership Dues	902	892	894
Filing Fees	-	-	-
Agriculture and Horticulture Supplies	-	250	250
Consumable Tools/Supplies	-	-	-
Other Supplies	-	-	-
Sand and Gravel	-	5,000	5,000
Equipment Rent	-	1,800	1,800
Other Rents/Leases	-	-	-

**PARKS, RECREATION & FORESTRY**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b><i>Fund: 291 - Grants Fund</i></b>			
Taxes and Payments in Lieu of Taxes	-	-	-
Land - General	-	397,752	163,930
<b>EXPENSES TOTAL</b>	<b>438,728</b>	<b>1,362,531</b>	<b>1,028,457</b>
<b>REVENUE GRAND TOTALS:</b>	1,246,995	1,376,531	1,028,457
<b>EXPENSE GRAND TOTALS:</b>	438,728	1,362,531	1,028,457
<b>NET GRAND TOTALS:</b>	<b>808,267</b>	<b>14,000</b>	-

**SOLID WASTE MANAGEMENT**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<i>Fund: 291 - Grants Fund</i>			
<b><u>REVENUES</u></b>			
43500 - 43549 State Grants - Other Sanitation	18,288	17,210	-
<b>REVENUES TOTAL</b>	<b>18,288</b>	<b>17,210</b>	<b>-</b>
<b><u>EXPENSES</u></b>			
50290 - 52975 Hazardous Waste Collection and Disposal	18,288	17,210	-
<b>EXPENSES TOTAL</b>	<b>18,288</b>	<b>17,210</b>	<b>-</b>
<b>REVENUE GRAND TOTALS:</b>	18,288	17,210	-
<b>EXPENSE GRAND TOTALS:</b>	18,288	17,210	-
<b>NET GRAND TOTALS:</b>	-	-	-

**SOLID WASTE MANAGEMENT**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 602 - Landfill Fund</b>			
<b>REVENUES</b>			
State Grants - Other Sanitation	16,200	-	20,819
Solid Waste Disposal	2,804,520	4,157,341	4,470,116
Public Charges Recycling	75,315	-	71,200
Sanitation Services Other	441,370	-	35,000
Employer Share of Insurance	13,940	-	-
Employee Share of Insurance	1,437	-	-
Local Department Charges Internal Service Fund	250	-	1,200
Other Public Charges for Services	33	-	100
Interest Income	-	122,000	117,000
Other Miscellaneous Revenues	3	-	200
Transfer from the General Fund	-	1,841,419	-
Transfer from Enterprise Fund	-	154,917	7,745,491
<b>REVENUES TOTAL</b>	<b>3,353,068</b>	<b>6,275,677</b>	<b>12,461,126</b>
<b>EXPENSES</b>			
Salaries and Wages	442,943	669,910	724,214
Overtime	35,278	171,390	104,408
Other Special Pay	932	-	-
Social Security	34,232	64,369	63,390
Retirement Employers Share	25,936	51,265	52,467
Dental Insurance	4,804	7,313	6,981
Life Insurance	98	326	2,604
Workers Compensation	3,754	9,385	7,830
Unemployment Compensation	-	840	829
Other Employer Contributions	18,004	8,893	5,951
Health Insurance	130,552	212,436	207,144
Dental Insurance Premium	(7)	-	-
Life Insurance Premium	(0)	-	-
Medical and Dental Services	97	-	300
Legal Services	36,302	25,000	20,000
Accounting and Audit Services	-	2,500	-
Financial, Banking and Investment Services	19,697	-	137,000
Architectural, Engineering and Planning Services	179,491	235,353	436,000
Janitorial and Custodial Services	-	3,500	-
Other Professional Services	35,410	309,000	75,000
Electric	26,657	44,000	43,000
Sewer	4,392	2,500	13,000
Natural / Propane Gas	7,115	20,000	16,200
Telephone, Internet and Cable	8,236	15,000	15,000
Road Maintenance Services	13,162	15,000	15,000
Snow Removal Services	2,625	-	5,000
Machinery/Equipment Maintenance Services	11,191	85,000	85,000
Building Repair & Maintenance Services	11,708	20,000	20,000
Leachate System	905,343	940,000	1,301,500
Contractual Services	690,873	-	335,000



Board and Committee Members	-	2,000	-
Financial, Banking and Investment Services	-	137,000	-
Technology Services	-	15,000	-
Copier Charges	636	2,500	4,000
Landfill Services	2,042,869	20,000	40,000
Refuse Collection	5,087	19,000	7,000
Recycling Collection and Disposal	21,622	-	39,000
Tire Collection - Solid Waste	5,963	-	7,000
Hazardous Waste Collection and Disposal	22,885	43,500	68,819
Postage and Courier	609	2,000	2,000
Training Supplies	540	-	5,000
Small Office Equipment	-	1,000	-
Software - IT	4,820	-	10,000
Equipment & Supplies - IT	1,076	-	5,000
Audio-Visual Materials	-	1,000	-
E-Books Library	35	-	-
Office Supplies	2,413	32,500	5,000
Testing Supplies & Materials	2,075	6,000	5,000
Publication Of Legal Notices	-	3,000	-
Subscriptions	-	1,000	-
Membership Dues	1,125	7,500	7,000
Licenses and Certifications	327	-	1,500
Registration Fees/tuition	6,579	12,500	5,000
Advertising	1,876	14,500	4,500
Personal Auto Mileage	1,944	6,500	2,500
Other Transportation Costs	3	-	-
Commercial Travel	998	3,000	3,000
Meals	1,548	750	3,000
Lodging	10,948	4,000	12,000
Meeting Expenses	3,184	5,000	8,000
Household and Janitorial Supplies	5,655	7,500	8,000
Clothing and Uniforms	8,393	20,000	15,000
Gasoline and Diesel Fuel	123,069	355,000	375,000
Gasoline Fuel	4,649	-	12,000
Motor Vehicle Fluids - Oil, Grease, Antifreeze, Windshield W	6,337	23,500	25,000
Motor Vehicle Parts & Supplies	3,799	85,000	15,000
Tires & Tubes	5,853	-	20,000
Painting Supplies	-	2,500	-
Consumable Tools/Supplies	3,646	-	-
Shop Equipment-Tools-Supplies	9,904	2,500	14,000
Machinery and Equipment Parts	54,710	200,000	180,000
Safety Supplies	1,071	-	5,500
Other Supplies	39,884	48,500	79,000
Sand and Gravel	143	-	10,000
Insurance Professional Liability	-	59,647	-
Insurance General Liability	150	-	40,000
Fees & Permits	3,150	5,000	10,000
Equipment Rent	152,664	475,000	250,000
Microchip Discount	-	2,000	-
Transfer To General Fund	-	-	200,000
Transfer To Landfill Fund	-	487,300	235,000

Other Capital Equipment	357,320	-	300,000
Corrections buildings	256,944	1,250,000	-
Other Capital Improvements	180,427	-	6,730,491
<b>EXPENSES TOTAL</b>	<b>6,005,752</b>	<b>6,275,677</b>	<b>12,461,126</b>
<b>REVENUE GRAND TOTALS:</b>	3,353,068	6,275,677	12,461,126
<b>EXPENSE GRAND TOTALS:</b>	6,005,752	6,275,677	12,461,126
<b>NET GRAND TOTALS:</b>	<b>(2,652,684)</b>	-	-

**CONSERVATION, PLANNING AND ZONING**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
Other State Shared Taxes	53,246	-	-
Other Business and Occupational Licenses	250	-	7,000
Plumbing Permits	-	-	245,000
Other Permits	-	-	10,000
Zoning Permits and Fees	261,955	390,000	125,000
Other Regulatory Permits and Fees	-	-	135,000
General Government	-	-	1,100
County Land Records Fee	92,560	198,092	135,000
Certify Survey Map Review	6,725	-	23,000
Sale of Maps, Poll Lists, Copies	42	-	-
Other General Government Fees	104,031	149,100	-
Employer Share of Insurance	29,807	-	-
Employee Share of Insurance	2,974	-	-
Local Department Charges Internal Service Fund	562	-	-
Other Conservation Fees	56,076	46,500	-
Other Conservation Fees and 65801 CPZ Service Fee	8,050	-	39,500
General Government Services Other Local Governments	55,295	-	27,069
Other Services to Local Governments	-	1,500	35,517
Donations from Private Organizations or Individuals	2,781	-	-
Other Miscellaneous Revenues	6,016	-	-
Transfer from the General Fund	-	945,000	1,037,333
<b>REVENUES TOTAL</b>	<b>680,370</b>	<b>1,730,192</b>	<b>1,820,519</b>
<b>EXPENSES</b>			
Salaries and Wages	999,685	1,424,253	1,524,460
Overtime	1,203	3,500	-
Other Special Pay	10,101	-	-
Social Security	73,139	110,671	116,635
Retirement Employers Share	57,150	98,364	105,253
Dental Insurance	7,100	9,983	10,323
Life Insurance	304	560	4,998
Workers Compensation	7,978	13,755	14,209
Unemployment Compensation	-	1,446	1,525
Other Employer Contributions	19,054	18,254	13,540
Medicare	-	-	(14)
Health Insurance	240,945	379,716	396,707
Dental Insurance Premium	(87)	-	-
Health Insurance Premium	(2,252)	-	-
Life Insurance Premium	(8)	-	-
Accounting and Audit Services	-	1,000	-
Financial, Banking and Investment Services	164	-	1,000
Architectural, Engineering and Planning Services	-	19,130	-
Other Professional Services	9,665	128,000	130,000
Telephone, Internet and Cable	4,139	5,000	7,500
Motor Vehicles Repairs Services	94	2,500	3,500

Machinery/Equipment Maintenance Services	30,639	35,000	45,000
Contractual Services	232,667	600,000	350,000
Hardware and Software Maintenance Services	23,800	-	-
Contracted Transportation Services	-	-	38,295
Temporary Staffing Services	-	-	175,000
Demonstration Fields	-	8,000	10,000
Copier Charges	5,149	-	-
Sundry Contractual Services	1,050	10,000	8,000
Postage and Courier	474	1,750	2,000
Printing and Forms	579	13,000	20,109
Training Supplies	367	-	-
Small Office Equipment	456	1,000	500
Software - IT	2,202	-	500
Office Supplies	6,536	134,280	44,576
Testing Supplies & Materials	-	-	5,000
Books & Directories	-	250	150
Publication Of Legal Notices	999	2,000	2,000
Subscriptions	1,285	300	150
Membership Dues	5,078	5,000	5,000
Licenses and Certifications	20	-	2,000
Registration Fees/tuition	7,222	10,606	22,874
Advertising	2,846	350	5,350
Filing Fees	2,100	500	1,500
Personal Auto Mileage	295	2,500	1,000
Commercial Travel	350	-	322
Meals	99	800	770
Lodging	646	2,500	2,822
Meeting Expenses	10,885	19,000	46,323
Agriculture and Horticulture Supplies	913	5,000	7,000
Educational Supplies	-	2,000	55,000
Gasoline and Diesel Fuel	5,280	8,000	8,000
Motor Vehicle Parts & Supplies	145	-	-
Consumable Tools/Supplies	47	500	2,000
Machinery and Equipment Parts	-	23,000	75,000
Other Supplies	1,328	5,000	5,000
Insurance Auto Liability Premium	-	3,964	3,964
Fees & Permits	1,200	50,000	67,333
Direct Payments	20,920	8,000	75,807
Furniture, Fixtures and Equipment	-	75,000	-
Software - Capital	67,246	-	-
Hardware and Software Maintenance Services	-	-	41,500
<b>EXPENSES TOTAL</b>	<b>1,861,197</b>	<b>3,243,432</b>	<b>3,459,482</b>
<b>REVENUE GRAND TOTALS:</b>	680,370	1,730,192	1,820,519
<b>EXPENSE GRAND TOTALS:</b>	1,861,197	3,243,432	3,459,482
<b>NET GRAND TOTALS:</b>	<b>(1,180,827)</b>	<b>(1,513,240)</b>	<b>(1,638,964)</b>

**CLERK OF COURTS**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
State Grants - General Government	-	462,942	462,942
Law and Ordinance Violations	288,745	130,000	130,000
Municipal Court Penalties & Forfeit	7,535	394,933	394,933
License & Permit Violation Penalty	-	80	80
Court Fees and Costs	1,378,857	750,183	750,183
Employer Share of Insurance	39,427	-	-
Employee Share of Insurance	3,989	-	-
Local Department Charges Internal Service Fund	113	-	-
Other Services to State Government	18,520	196,985	196,985
Local Department Charges	-	10,346	10,346
Interest Income	78,386	151,443	151,443
Other Miscellaneous Revenues	3	-	-
Refund of Expenditures	105	-	-
<b>REVENUES TOTAL</b>	<b>1,815,680</b>	<b>2,096,912</b>	<b>2,096,912</b>
<b>EXPENSES</b>			
Salaries and Wages	1,138,669	1,824,928	1,828,320
Salaries - PC/Network	165	-	-
Other Special Pay	10,297	-	-
Social Security	82,531	142,787	139,867
Retirement Employers Share	66,600	122,485	124,175
Dental Insurance	8,616	13,871	11,921
Life Insurance	422	952	6,929
Workers Compensation	1,674	1,883	1,080
Unemployment Compensation	-	1,864	1,828
Other Employer Contributions	27,253	25,168	18,252
Health Insurance	316,681	551,836	524,404
Mediation and Study Services	300	10,000	10,000
Legal Services	661,762	600,000	600,000
Other Professional Services	15,999	41,000	41,000
Psych Services and Evaluations	111,488	150,000	150,000
Sheriff Processing Fees	-	100	-
Machinery/Equipment Maintenance Services	-	500	500
Building Equipment Maintenance Services	-	-	-
Court Reporter	3,414	5,000	5,000
Technology Services	11,476	17,120	17,120
Transcription Services	840	-	-
Process Services	-	-	100
Other Special Services	22	115,000	115,000
Interpreting/Translation Services	56,423	-	-
Jury Fees	30,593	65,000	65,000
Witness Fees	1,861	5,000	5,000
Officer Fees	-	15,000	15,000
Temporary Staffing Services	-	1,500	1,500
Time System Fees	1,500	-	-

Copier Charges	3,390	-	-
Printing and Forms	3,656	10,000	10,000
Small Office Equipment	-	1,100	1,100
Office Supplies	9,750	20,000	20,000
Books & Directories	-	500	500
Subscriptions	18,105	22,000	22,000
Membership Dues	596	1,500	1,500
Registration Fees/tuition	1,260	800	800
Personal Auto Mileage	530	1,500	1,500
Commercial Travel	60	-	-
Meals	81	300	300
Lodging	270	1,000	1,000
Parking	-	3,000	3,000
<b>EXPENSES TOTAL</b>	<b>2,586,282</b>	<b>3,772,694</b>	<b>3,743,695</b>
<b>REVENUE GRAND TOTALS:</b>	1,815,680	2,096,912	2,096,912
<b>EXPENSE GRAND TOTALS:</b>	2,586,282	3,772,694	3,743,695
<b>NET GRAND TOTALS:</b>	<b>(770,602)</b>	<b>(1,675,782)</b>	<b>(1,646,783)</b>

**DISTRICT ATTORNEY**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
Municipal Court Penalties & Forfeit	21,602	-	20,000
Certified Copies	96,006	-	200,000
Court Fees and Costs	18,000	-	35,000
Other General Government Fees	-	225,000	-
Employer Share of Insurance	14,837	-	-
Employee Share of Insurance	1,465	-	-
Local Department Charges Internal Service Fund	117	-	-
Human Services	562	2,500	-
Other Services to Local Governments	12,074	15,000	15,000
Other Miscellaneous Revenues	2,250	-	-
<b>REVENUES TOTAL</b>	<b>166,912</b>	<b>242,500</b>	<b>270,000</b>
<b>EXPENSES</b>			
Salaries and Wages	543,218	787,481	795,515
Overtime	5,141	-	-
Other Special Pay	5,275	-	-
Social Security	40,501	61,585	60,857
Retirement Employers Share	27,347	47,076	52,687
Dental Insurance	3,227	5,125	5,169
Life Insurance	195	301	2,381
Workers Compensation	1,740	2,485	2,186
Unemployment Compensation	-	806	796
Other Employer Contributions	9,858	10,306	8,654
Health Insurance	123,374	190,896	194,902
Legal Services	53	1,000	1,000
Other Professional Services	785	5,000	1,500
Telephone, Internet and Cable	4,413	7,200	8,200
Machinery/Equipment Maintenance Services	110	4,000	725
Transcription Services	20,770	15,000	15,000
Investigation Services	833	1,500	1,500
Process Services	3,527	1,000	1,000
Interpreting/Translation Services	5,564	-	5,000
Jury Fees	2,524	1,000	1,000
Witness Fees	5,656	1,000	1,000
Copier Charges	2,342	-	3,500
Printing and Forms	77	5,000	500
Small Office Equipment	3,233	2,500	2,500
Software - IT	42	-	100
Equipment & Supplies - IT	2,212	-	2,000
Office Supplies	4,930	9,000	10,000
Books & Directories	164	500	500
Subscriptions	1,738	-	1,700
Membership Dues	7,876	7,000	7,500
Registration Fees/tuition	3,100	5,000	15,000
Personal Auto Mileage	790	2,000	2,000

Commercial Travel	1,344	2,500	2,750
Meals	1,348	2,500	2,000
Lodging	1,214	5,000	5,000
Meeting Expenses	2,500	-	2,700
Tool Allowance-Employees	45	-	-
Parking	-	100	100
Furniture, Fixtures and Equipment	5,458	-	3,750
<b>EXPENSES TOTAL</b>	<b>842,521</b>	<b>1,183,861</b>	<b>1,220,672</b>
<b>REVENUE GRAND TOTALS:</b>	166,912	242,500	270,000
<b>EXPENSE GRAND TOTALS:</b>	842,521	1,183,861	1,220,672
<b>NET GRAND TOTALS:</b>	<b>(675,609)</b>	<b>(941,361)</b>	<b>(950,672)</b>



DISTRICT ATTORNEY

Account Description	2023 (mid-Sept.) Actuals	2023 Amended Budget	2024 Requested Budget	
<b>Fund: 291 - Grants Fund</b>				
<b>REVENUES</b>				Column1
General Property Taxes	-	192,829	-	
Federal Grants - General Government	-		63,569	
Federal Grants - Other Federal Payments	-	56,846	-	
State Grants - General Government	5,854	85,000	85,000	
Municipal Court Penalties & Forfeit	2,374	20,000	-	
Employer Share of Insurance	768	-	-	
Employee Share of Insurance	104	-	-	
Local Department Charges Internal Service Fund	32	-	-	
<b>REVENUES TOTAL</b>	<b>9,132</b>	<b>354,675</b>	<b>148,569</b>	
<b>EXPENSES</b>				Column1
Salaries and Wages	80,927	201,263	108,605	
Overtime	166	-	-	
Other Special Pay	330	42,488	100	
Social Security	6,013	15,400	8,308	
Retirement Employers Share	4,384	13,687	7,494	
Dental Insurance	745	2,643	820	
Life Insurance	31	65	418	
Workers Compensation	490	861	361	
Unemployment Compensation	-	202	109	
Other Employer Contributions	1,574	2,957	1,174	
Health Insurance	5,786	55,401	21,180	
Telephone, Internet and Cable	217	1,000	-	
Machinery/Equipment Maintenance Services	-	300	-	
Printing and Forms	407	500	-	
Office Supplies	281	1,400	-	
Membership Dues	-	200	-	
Registration Fees/tuition	1,920	11,355	-	
Personal Auto Mileage	236	500	-	
Commercial Travel	972	250	-	
Meals	334	200	-	
Lodging	1,972	500	-	
Meeting Expenses	322	-	-	
Tool Allowance-Employees	98	-	-	
Other Supplies	-	3,503	-	
<b>EXPENSES TOTAL</b>	<b>107,205</b>	<b>354,675</b>	<b>148,569</b>	
<b>REVENUE GRAND TOTALS:</b>	9,132	354,675	148,569	
<b>EXPENSE GRAND TOTALS:</b>	107,205	354,675	148,569	
<b>NET GRAND TOTALS:</b>	<b>(98,073)</b>	-	-	

**EMERGENCY GOVERNMENT**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
State Grants - Emergency Government Planning	1,285	-	-
Other General Government Fees	400	-	-
Local Department Charges Internal Service Fund	0	-	-
<b>REVENUES TOTAL</b>	<b>1,685</b>	<b>-</b>	<b>-</b>
<b>EXPENSES</b>			
Salaries and Wages	34,931	7,950	72,491
Other Special Pay	395	-	-
Social Security	2,600	609	5,546
Retirement Employers Share	2,270	-	5,002
Dental Insurance	148	-	394
Life Insurance	31	-	279
Workers Compensation	370	101	928
Unemployment Compensation	-	8	72
Other Employer Contributions	544	-	410
Health Insurance	6,535	-	17,244
Other Professional Services	-	20,000	20,000
Telephone, Internet and Cable	89	-	-
Motor Vehicles Repairs Services	146	5,000	5,000
Technology Services	-	5,300	-
Fire Protection	-	1,000	1,000
Copier Charges	620	-	1,250
Sundry Contractual Services	-	-	6,450
Small Office Equipment	-	2,000	-
Office Supplies	42	1,000	3,100
Membership Dues	-	250	650
Registration Fees/tuition	315	850	2,975
Personal Auto Mileage	94	100	550
Commercial Travel	30	-	900
Meals	-	250	-
Lodging	-	400	-
Lab and Medical Supplies	-	2,850	-
Gasoline and Diesel Fuel	-	700	400
Gasoline Fuel	-	-	825
Other Supplies	1,001	12,500	18,000
Insurance Auto Liability Premium	-	4,500	4,500
Dental Insurance Premium	8	-	-
Health Insurance Premium	368	-	-
Life Insurance Premium	2	-	-
<b>EXPENSES TOTAL</b>	<b>50,537</b>	<b>65,368</b>	<b>167,965</b>
<b>REVENUE GRAND TOTALS:</b>	<b>1,685</b>	<b>-</b>	<b>-</b>
<b>EXPENSE GRAND TOTALS:</b>	<b>50,537</b>	<b>65,368</b>	<b>167,965</b>
<b>NET GRAND TOTALS:</b>	<b>(48,852)</b>	<b>(65,368)</b>	<b>(167,965)</b>

**EMERGENCY GOVERNMENT**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 291 - Grants Fund</b>			
<b>REVENUES</b>			
General Property Taxes	-	91,115	-
Federal Grants - Other Public Safety	-	-	8,000
Federal Grants - Other Federal Payments	71,956	105,520	90,718
State Grants - Emergency Government Planning	21,956	54,646	44,130
State Grants - Other Public Safety	-	-	10,000
Employer Share of Insurance	3,660	-	-
Employee Share of Insurance	367	-	-
Local Department Charges Internal Service Fund	74	-	-
Local Department Charges	-	10,000	10,248
Other Miscellaneous Revenues	-	2,360	-
<b>REVENUES TOTAL</b>	<b>98,013</b>	<b>263,641</b>	<b>163,096</b>
<b>EXPENSES</b>			
Salaries and Wages	62,116	167,329	97,063
Other Special Pay	849	-	-
Social Security	4,589	12,690	7,425
Retirement Employers Share	4,071	11,335	6,138
Dental Insurance	480	930	917
Life Insurance	47	110	343
Workers Compensation	639	2,055	1,139
Unemployment Compensation	-	159	97
Other Employer Contributions	542	1,806	683
Health Insurance	16,664	25,092	31,292
Other Professional Services	-	8,000	-
Telephone, Internet and Cable	5,543	100	-
Contractor Services	-	-	8,000
Sundry Contractual Services	12,831	13,640	-
Postage and Courier	-	100	-
Printing and Forms	275	-	-
Office Supplies	-	515	-
Registration Fees/tuition	675	475	-
Personal Auto Mileage	440	125	-
Commercial Travel	294	-	-
Meals	-	235	-
Lodging	180	260	-
Other Supplies	-	12,025	10,000
Gasoline and Diesel Fuel	-	300	-
Gasoline Fuel	494	-	-
Dental Insurance Premium	(45)	-	-
Health Insurance Premium	(2,001)	-	-
Life Insurance Premium	(10)	-	-
Direct Payments	-	6,361	-
<b>EXPENSES TOTAL</b>	<b>108,673</b>	<b>263,641</b>	<b>163,096</b>
<b>REVENUE GRAND TOTALS:</b>	<b>98,013</b>	<b>263,641</b>	<b>163,096</b>

**EXPENSE GRAND TOTALS:**

108,673

263,641

163,096

**NET GRAND TOTALS:**

**(10,661)**

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**MEDICAL EXAMINER**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
General Government	164,624	-	-
Other General Government Fees	6,300	290,000	310,000
Employer Share of Insurance	3,101	-	-
Employee Share of Insurance	405	-	-
Local Department Charges Internal Service Fund	176	-	-
<b>REVENUES TOTAL</b>	<b>174,607</b>	<b>290,000</b>	<b>310,000</b>
<b>EXPENSES</b>			
Salaries and Wages	247,306	362,004	401,867
Overtime	309	1,039	67,486
Special Activity Pay	-	-	37,500
On Call Pay	9,206	24,950	-
Other Special Pay	661	-	10,000
Social Security	19,408	28,638	35,905
Retirement Employers Share	14,536	23,307	30,399
Dental Insurance	693	859	894
Life Insurance	41	71	1,385
Workers Compensation	2,598	4,685	5,419
Unemployment Compensation	-	387	469
Other Employer Contributions	4,851	3,910	2,685
Health Insurance	18,840	36,934	27,126
Other Professional Services	-	5,000	5,000
Telephone, Internet and Cable	1,157	2,500	2,500
Indigent/Funeral Home Fees	2,400	9,300	9,300
Technology Services	4,717	8,000	7,000
Pathology Services	58,017	135,000	135,000
Copier Charges	562	-	300
Printing and Forms	-	1,000	1,000
Small Office Equipment	156	3,000	3,000
Office Supplies	340	2,500	2,500
Publication Of Legal Notices	-	-	200
Membership Dues	-	1,000	700
Registration Fees/tuition	375	4,500	4,500
Personal Auto Mileage	259	1,200	1,200
Commercial Travel	-	1,500	1,500
Meals	-	900	900
Lodging	-	3,000	3,000
Meeting Expenses	270	800	800
Lab and Medical Supplies	214	3,500	3,500
Clothing and Uniforms	-	1,200	1,500
Gasoline and Diesel Fuel	3,077	8,000	8,000
Gasoline Fuel	550	-	-
Motor Vehicle Fluids - Oil, Grease, Antifreeze, Windshield W	41	800	800
Motor Vehicle Parts & Supplies	573	2,500	1,500
Tires & Tubes	-	-	1,000

Radio Parts & Supplies	-	-	500
Insurance Auto Liability Premium	-	1,800	1,800
<b>EXPENSES TOTAL</b>	<b>391,156</b>	<b>683,784</b>	<b>818,136</b>
<b>REVENUE GRAND TOTALS:</b>	174,607	290,000	310,000
<b>EXPENSE GRAND TOTALS:</b>	391,156	683,784	818,136
<b>NET GRAND TOTALS:</b>	<b>(216,549)</b>	<b>(393,784)</b>	<b>(508,136)</b>

**MEDICAL EXAMINER**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 291 - Grants Fund</b>			
<b>REVENUES</b>			
Federal Grants - Health	11,095	-	-
State Grants - General Government	-	256,000	37,266
<b>REVENUES TOTAL</b>	<b>11,095</b>	<b>256,000</b>	<b>37,266</b>
<b>EXPENSES</b>			
Salaries and Wages	3,020	19,000	7,279
Social Security	231	2,505	557
Retirement Employers Share	204	1,362	502
Dental Insurance	-	29	19
Life Insurance	-	4	-
Workers Compensation	27	243	90
Unemployment Compensation	-	20	7
Other Employer Contributions	3	213	45
Health Insurance	424	1,124	767
Contractual Services	-	-	28,000
Pathology Services	3,083	10,500	-
Printing and Forms	56	1,500	-
Small Office Equipment	-	190,000	-
Office Supplies	-	5,800	-
Membership Dues	120	120	-
Registration Fees/tuition	1,050	5,500	-
Employee Auto Allowance	24	-	-
Personal Auto Mileage	280	1,900	-
Commercial Travel	104	1,610	-
Meals	300	2,400	-
Lodging	1,143	4,500	-
Meeting Expenses	305	270	-
Lab and Medical Supplies	126	5,800	-
Educational Supplies	75	-	-
Technology Supplies	2,450	-	-
Gasoline and Diesel Fuel	177	1,600	-
<b>EXPENSES TOTAL</b>	<b>13,202</b>	<b>256,000</b>	<b>37,266</b>
<b>REVENUE GRAND TOTALS:</b>	<b>11,095</b>	<b>256,000</b>	<b>37,266</b>
<b>EXPENSE GRAND TOTALS:</b>	<b>13,202</b>	<b>256,000</b>	<b>37,266</b>
<b>NET GRAND TOTALS:</b>	<b>(2,107)</b>	<b>-</b>	<b>-</b>

**SHERIFF'S OFFICE**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
Federal Grants - Other Federal Payments	707	-	-
State Grants - Other Law Enforcement	8,191	-	-
Law and Ordinance Violations	-	-	140,000
Parking Violations	215	5,000	5,000
License & Permit Violation Penalty	75,482	140,000	-
Police Photo Copy Fees	76,010	466,661	-
Board of Prisoners	266,732	547,250	540,500
Other Public Safety Fees	36,223	80,000	388,000
Employer Share of Insurance	223,053	-	-
Employee Share of Insurance	22,485	-	-
Local Department Charges Internal Service Fund	10,334	-	-
Public Safety Law Enforcement Services - Other Local Governr	834,212	-	1,497,660
Other Services to Local Governments	-	982,000	-
Sale of Law Enforcement Equipment and Property	4,740	-	-
Sale of Recyclable Materials	1,285	-	-
Donations from Private Organizations or Individuals	20,699	37,500	37,500
Other Miscellaneous Revenues	39,586	96,000	45,000
Transfer from the General Fund	-	420,242	250,012
Transfer from Enterprise Fund	-	-	105,000
<b>REVENUES TOTAL</b>	<b>1,619,955</b>	<b>2,774,653</b>	<b>3,008,672</b>
<b>EXPENSES</b>			
Salaries and Wages	7,760,071	12,638,930	13,120,415
Overtime	1,025,561	894,113	768,308
Shift Differential	120,040	72,844	36,879
Special Activity Pay	66,335	475,065	74,324
On Call Pay	6,593	9,363	24,163
Uniform Allowance	36,821	81,850	80,950
Other Special Pay	53,012	(192,400)	-
Social Security	666,903	1,100,357	1,058,476
Retirement Employers Share	759,588	1,407,323	1,455,628
Dental Insurance	58,124	94,045	99,471
Life Insurance	2,448	4,876	36,721
Workers Compensation	165,838	129,743	120,043
Unemployment Compensation	(3)	14,383	13,230
Other Employer Contributions	307,526	161,259	107,796
Medicare	-	-	10,841
Health Insurance	1,870,340	3,251,107	3,458,310
Medical and Dental Services	842,625	1,394,000	1,428,500
Financial, Banking and Investment Services	260	2,000	2,000
Other Professional Services	76,621	175,770	177,451
Environmental Testing Services - Non-Capital	-	26,949	-
Psych Services and Evaluations	300	-	15,000
Fees & Permits	317	-	-
Natural / Propane Gas	1,508	2,300	4,000



Telephone, Internet and Cable	18,111	50,000	28,560
Motor Vehicles Repairs Services	36,966	67,000	75,000
Towing & Storage Services	3,706	3,000	3,700
Machinery/Equipment Maintenance Services	22,999	91,100	91,100
Building Repair & Maintenance Services	-	300,000	178,652
Hardware and Software Maintenance Services	60,019	-	-
Temporary Staffing Services	3,128	15,000	18,000
Food Services	495,332	879,844	800,300
Uniform Repair Services	449	-	750
IT - Equipment and Hardware	130	-	500
Transcription Services	2,704	-	7,200
Investigation Services	30,521	50,000	50,000
Interpreting/Translation Services	7,893	6,000	16,000
Board and Committee Members	-	1,000	1,000
Technology Services	124,428	129,200	125,000
Ambulance Clinic/Hospital	-	6,500	6,500
Radio Services	474,593	555,000	855,000
Time System Fees	11,169	17,460	17,460
Copier Charges	9,638	-	17,000
Boarding Prisoners	567,658	657,000	600,000
Electronic Monitor - Prisoners	50,771	92,500	97,600
Recycling Collection and Disposal	656	-	1,320
Sundry Contractual Services	182	-	-
Postage and Courier	11	-	300
Printing and Forms	3,442	17,553	5,440
Small Office Equipment	36,193	96,810	105,410
Software - IT	48,984	-	122,772
Equipment & Supplies - IT	1,336	-	-
Office Supplies	18,165	159,632	39,729
Books & Directories	42	1,000	-
Subscriptions	31,298	34,700	34,300
Membership Dues	1,715	3,570	3,550
Registration Fees/tuition	7,876	35,950	33,870
Advertising	242	1,500	6,000
Employee Auto Allowance	-	-	100
Personal Auto Mileage	644	700	600
Other Transportation Costs	-	1,200	-
Commercial Travel	22,358	17,400	21,100
Meals	11,698	25,841	28,150
Lodging	11,693	37,400	37,200
Meeting Expenses	3,053	3,845	4,795
Lab and Medical Supplies	5,874	17,413	17,400
Food Supplies	129	500	500
Household and Janitorial Supplies	41,094	62,063	62,050
Recreation Supplies	46	400	400
Clothing and Uniforms	34,903	27,850	43,615
Tool Allowance-Employees	54	-	-
Badge Leather Goods	3,005	5,800	7,000
Sheriff Ballistic Vests	21,624	28,000	30,000
Sheriff Tasers	2,013	15,000	15,000
Mobile Subscriptions & Equipment	30,332	80,000	87,000

Squad/Body Cameras	163,415	160,000	165,000
Educational Supplies	1,435	30,000	2,100
Weapon and Firearm Supplies	39,423	43,950	44,000
Technology Supplies	187	-	3,400
Gasoline and Diesel Fuel	189,710	350,000	350,000
Motor Vehicle Fluids - Oil, Grease, Antifreeze, Windshield W	5,500	5,500	8,000
Motor Vehicle Parts & Supplies	24,006	28,700	33,000
Tires & Tubes	27,888	30,000	35,100
Explosives	-	3,000	3,000
Consumable Tools/Supplies	1,354	4,450	4,200
Shop Equipment-Tools-Supplies	2,896	4,750	5,325
Machinery and Equipment Parts	46	-	-
Radio Parts & Supplies	31	-	-
Plumbing and Electrical Supplies	57	-	-
Laundry	26,149	31,250	31,750
Vehicle Registration	2,369	1,700	1,700
Reimbursement For Lost Property	-	250	250
Other Supplies	73,204	151,318	151,750
Insurance Equipment Premium	-	400	-
Insurance General Liability	150	-	-
Prizes/Awards	-	1,000	1,000
Drug Grant-Personal Reimbursement	(1,376)	-	-
Furniture, Fixtures and Equipment	11,642	-	-
Other Capital Equipment-Rolling Stock	-	2,000	-
Motor Vehicles - Law Enforcement	9,099	-	9,100
<b>EXPENSES TOTAL</b>	<b>16,656,885</b>	<b>26,186,876</b>	<b>26,638,105</b>
<b>REVENUE GRAND TOTALS:</b>	1,619,955	2,774,653	3,008,672
<b>EXPENSE GRAND TOTALS:</b>	16,656,885	26,186,876	26,638,105
<b>NET GRAND TOTALS:</b>	<b>(15,036,930)</b>	<b>(23,412,223)</b>	<b>(23,629,433)</b>

**SHERIFF'S OFFICE**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 291 - Grants Fund</b>			
<b>REVENUES</b>			
Federal Grants - Law Enforcement	134,115	336,071	468,222
Federal Grants - Other Public Safety	125,444	164,638	-
Federal Grants - Other Federal Payments	12,141	1,862,500	25,000
State Grants Law Enforcement Improvement	-	47,500	22,000
State Grants - Water Patrol	-	20,000	-
State Grants - Other Law Enforcement	11,705	75,177	18,177
State Grants - Other Public Safety	48,300	48,300	197,813
State Grants - Health	44	-	-
Law and Ordinance Violations	22,971	-	-
Transfer from the General Fund	-	141,171	181,455
<b>REVENUES TOTAL</b>	<b>354,720</b>	<b>2,695,357</b>	<b>912,667</b>
<b>EXPENSES</b>			
Salaries and Wages	25,206	2,852	20,642
Overtime	49,593	152,723	139,342
Social Security	214	-	9,919
Retirement Employers Share	289	-	-
Workers Compensation	43	-	-
Unemployment Compensation	3	-	-
Medicare	-	-	2,320
Food Services	12,141	12,500	25,000
Other Professional Services	38,895	1,972,859	285,660
Machinery/Equipment Maintenance Services	-	6,000	6,250
County Network Support	-	28,800	-
Small Office Equipment	2,498	58,933	45,232
Software - IT	9,000	-	16,490
Equipment & Supplies - IT	9,654	-	-
Office Supplies	-	24,500	83,614
Registration Fees/tuition	16,978	25,120	26,300
Commercial Travel	1,294	10,168	24,525
Meals	2,108	2,017	100
Lodging	1,823	5,400	3,900
Clothing and Uniforms	1,641	1,381	-
Badge Leather Goods	1,453	-	-
Sheriff Ballistic Vests	3,786	10,500	-
Educational Supplies	-	20,238	13,748
Gasoline and Diesel Fuel	68,183	300	-
Consumable Tools/Supplies	14	100	-
Shop Equipment-Tools-Supplies	26,186	50,675	-
Other Supplies	29,827	156,560	128,502
Direct Payments	-	25,000	-
Grants & Donations Other	4,194	-	39,900
Drug Grant-Personal Reimbursement	1,376	22,223	22,223
Grant-Overtime Reimbursement	-	8,000	16,000
Furniture/Equipment-Law Enforcement	25,125	25,125	-

Other Capital Equipment	-	70,382	3,000
Other Capital Equipment-Rolling Stock	-	3,000	-
<b>EXPENSES TOTAL</b>	<b>331,523</b>	<b>2,695,357</b>	<b>912,667</b>
<b>REVENUE GRAND TOTALS:</b>	354,720	2,695,357	912,667
<b>EXPENSE GRAND TOTALS:</b>	331,523	2,695,357	912,667
<b>NET GRAND TOTALS:</b>	<b>23,197</b>	-	-

**2024 Budget “Clean Up” Amendments from Departments**

**Clerk of Courts-Fees and Legal Costs**

**Medical Examiner-Personnel Costs**

**CLERK OF COURTS**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>	
<b>Fund: 101 - General Fund</b>				
<b>REVENUES</b>				Column1
State Grants - General Government	-	462,942	462,942	
Law and Ordinance Violations	288,745	130,000	130,000	
Municipal Court Penalties & Forfeit	7,535	394,933	394,933	
License & Permit Violation Penalty	-	80	80	
Court Fees and Costs	1,378,857	750,183	900,183	Increase fees to estimate
Employer Share of Insurance	39,427	-	-	
Employee Share of Insurance	3,989	-	-	
Local Department Charges Internal Service Fur	113	-	-	
Other Services to State Government	18,520	196,985	196,985	
Local Department Charges	-	10,346	10,346	
Interest Income	78,386	151,443	151,443	
Other Miscellaneous Revenues	3	-	-	
Refund of Expenditures	105	-	-	
<b>REVENUES TOTAL</b>	<b>1,815,680</b>	<b>2,096,912</b>	<b>2,246,912</b>	

<b>EXPENSES</b>				Column1
Salaries and Wages	1,138,669	1,824,928	1,828,320	
Salaries - PC/Network	165	-	-	
Other Special Pay	10,297	-	-	
Social Security	82,531	142,787	139,867	
Retirement Employers Share	66,600	122,485	124,175	
Dental Insurance	8,616	13,871	11,921	
Life Insurance	422	952	6,929	
Workers Compensation	1,674	1,883	1,080	
Unemployment Compensation	-	1,864	1,828	
Other Employer Contributions	27,253	25,168	18,252	
Health Insurance	316,681	551,836	524,404	
Mediation and Study Services	300	10,000	10,000	
Legal Services	661,762	600,000	750,000	Increase exp to estimate
Other Professional Services	15,999	41,000	41,000	
Psych Services and Evaluations	111,488	150,000	150,000	
Sheriff Processing Fees	-	100	-	
Machinery/Equipment Maintenance Services	-	500	500	
Building Equipment Maintenance Services	-	-	-	
Court Reporter	3,414	5,000	5,000	
Technology Services	11,476	17,120	17,120	
Transcription Services	840	-	-	
Process Services	-	-	100	
Other Special Services	22	115,000	115,000	
Interpreting/Translation Services	56,423	-	-	
Jury Fees	30,593	65,000	65,000	
Witness Fees	1,861	5,000	5,000	
Officer Fees	-	15,000	15,000	
Temporary Staffing Services	-	1,500	1,500	
Time System Fees	1,500	-	-	
Copier Charges	3,390	-	-	
Printing and Forms	3,656	10,000	10,000	
Small Office Equipment	-	1,100	1,100	
Office Supplies	9,750	20,000	20,000	
Books & Directories	-	500	500	
Subscriptions	18,105	22,000	22,000	

Membership Dues	596	1,500	1,500
Registration Fees/tuition	1,260	800	800
Personal Auto Mileage	530	1,500	1,500
Commercial Travel	60	-	-
Meals	81	300	300
Lodging	270	1,000	1,000
Parking	-	3,000	3,000
<b>EXPENSES TOTAL</b>	<b>2,586,282</b>	<b>3,772,694</b>	<b>3,893,695</b>
<b>REVENUE GRAND TOTALS:</b>	1,815,680	2,096,912	2,246,912
<b>EXPENSE GRAND TOTALS:</b>	2,586,282	3,772,694	3,893,695
<b>NET GRAND TOTALS:</b>	<b>(770,602)</b>	<b>(1,675,782)</b>	<b>(1,646,783)</b>

MEDICAL EXAMINER

Account Description	2023 (mid-Sept.) Actuals	2023 Amended Budget	2024 Requested Budget
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
General Government	164,624	-	-
Other General Government Fees	6,300	290,000	310,000
Employer Share of Insurance	3,101	-	-
Employee Share of Insurance	405	-	-
Local Department Charges Internal Service Fund	176	-	-
<b>REVENUES TOTAL</b>	<b>174,607</b>	<b>290,000</b>	<b>310,000</b>

**EXPENSES**

Account Description	2023 (mid-Sept.) Actuals	2023 Amended Budget	2024 Requested Budget	
Salaries and Wages	247,306	362,004	401,867	Column1
Overtime	309	1,039	2,000	Should Be \$2,000 reduce \$65,486
Special Activity Pay	-	-	20,000	Should Be \$20,000 reduce \$17,500
On Call Pay	9,206	24,950	-	Move to FCM for Increase in Utilities-Water \$62,986
Other Special Pay	661	-	10,000	
Social Security	19,408	28,638	35,905	
Retirement Employers Share	14,536	23,307	30,399	
Dental Insurance	693	859	894	
Life Insurance	41	71	1,385	
Workers Compensation	2,598	4,685	5,419	
Unemployment Compensation	-	387	469	
Other Employer Contributions	4,851	3,910	2,685	
Health Insurance	18,840	36,934	47,126	Should be \$47,126 Increase \$20,000
Other Professional Services	-	5,000	5,000	
Telephone, Internet and Cable	1,157	2,500	2,500	
Indigent/Funeral Home Fees	2,400	9,300	9,300	
Technology Services	4,717	8,000	7,000	
Pathology Services	58,017	135,000	135,000	
Copier Charges	562	-	300	
Printing and Forms	-	1,000	1,000	
Small Office Equipment	156	3,000	3,000	
Office Supplies	340	2,500	2,500	
Publication Of Legal Notices	-	-	200	
Membership Dues	-	1,000	700	
Registration Fees/tuition	375	4,500	4,500	
Personal Auto Mileage	259	1,200	1,200	
Commercial Travel	-	1,500	1,500	
Meals	-	900	900	
Lodging	-	3,000	3,000	
Meeting Expenses	270	800	800	
Lab and Medical Supplies	214	3,500	3,500	
Clothing and Uniforms	-	1,200	1,500	
Gasoline and Diesel Fuel	3,077	8,000	8,000	
Gasoline Fuel	550	-	-	
Motor Vehicle Fluids - Oil, Grease, Antifreeze, Windshi	41	800	800	
Motor Vehicle Parts & Supplies	573	2,500	1,500	
Tires & Tubes	-	-	1,000	
Radio Parts & Supplies	-	-	500	
Insurance Auto Liability Premium	-	1,800	1,800	
<b>EXPENSES TOTAL</b>	<b>391,156</b>	<b>683,784</b>	<b>755,150</b>	
<b>REVENUE GRAND TOTALS:</b>	174,607	290,000	310,000	
<b>EXPENSE GRAND TOTALS:</b>	391,156	683,784	755,150	
<b>NET GRAND TOTALS:</b>	<b>(216,549)</b>	<b>(393,784)</b>	<b>(445,150)</b>	



**LIBRARY**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
Sale of Maps, Poll Lists, Copies	4,670	10,000	12,000
Other General Government Fees	22,687	20,000	24,000
Employer Share of Insurance	34,685	-	-
Employee Share of Insurance	4,720	-	-
Local Department Charges Internal Service Fund	137	-	-
Library Fees	34,499	50,000	45,000
Rental of Buildings and Property	31,615	43,153	42,153
Transfer from the General Fund	356,603	356,603	61,494
<b>REVENUES TOTAL</b>	<b>489,616</b>	<b>479,756</b>	<b>184,647</b>
<b>EXPENSES</b>			
Salaries and Wages	1,350,685	2,087,903	2,078,706
Overtime	-	-	22,935
Other Special Pay	14,760	(69,000)	-
Social Security	97,720	159,783	160,775
Retirement Employers Share	72,462	131,080	131,875
Dental Insurance	7,884	12,651	12,031
Life Insurance	312	943	7,016
Workers Compensation	1,992	1,283	1,261
Unemployment Compensation	-	2,085	2,102
Other Employer Contributions	28,359	37,998	30,030
Health Insurance	303,602	500,900	508,987
Accounting and Audit Services	-	1,300	1,300
Financial, Banking and Investment Services	652	1,300	1,200
Other Professional Services	-	6,500	6,500
Telephone, Internet and Cable	16,364	25,000	22,750
Machinery/Equipment Maintenance Services	6,059	6,500	6,500
Technology Services	-	27,500	16,000
Other Special Services	20,799	-	34,000
Reimburse County	5,502	5,000	6,400
Copier Charges	3,377	-	6,500
Sundry Contractual Services	5,025	56,000	15,000
Postage and Courier	752	2,500	1,700
Printing and Forms	3,976	10,000	5,000
Software - IT	3,053	-	6,000
Books Library	163,802	280,326	274,250
Audio-Visual Materials	31,666	60,527	60,000
E-Books Library	29,089	29,100	34,252
Office Supplies	17,185	28,800	27,000
Subscriptions	2,387	19,000	18,600
Electronic Subscriptions	15,658	21,000	31,000
Membership Dues	104,182	104,701	118,497
Registration Fees/tuition	974	4,000	3,500
Advertising	1,137	4,000	4,000
Personal Auto Mileage	1,097	3,000	3,500

Meals	-	400	-
Lodging	-	400	-
Meeting Expenses	480	2,000	2,700
Technology Supplies	1,647	10,000	3,000
Other Personal Effects	64	-	-
Other Supplies	4,803	13,000	10,000
Insurance Other Premiums	-	44,961	48,000
Building/Offices Rent	32,785	65,000	65,000
<b>EXPENSES TOTAL</b>	<b>2,350,293</b>	<b>3,697,441</b>	<b>3,787,867</b>
<b>REVENUE GRAND TOTALS:</b>	489,616	479,756	184,647
<b>EXPENSE GRAND TOTALS:</b>	2,350,293	3,697,441	3,787,867
<b>NET GRAND TOTALS:</b>	<b>(1,860,678)</b>	<b>(3,217,685)</b>	<b>(3,603,220)</b>

**UW-EXTENSION**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
State Grants Culture and Recreation	-	30,200	-
Other General Government Fees	-	6,600	3,600
UW Extension Fees	6,130	21,900	19,000
Donations from Private Organizations or Individuals	23,725	-	40,500
Transfer from the General Fund	-	9,602	-
<b>REVENUES TOTAL</b>	<b>29,855</b>	<b>68,302</b>	<b>63,100</b>
<b>EXPENSES</b>			
Other Professional Services	-	230,000	238,000
Telephone, Internet and Cable	-	1,100	1,100
Machinery/Equipment Maintenance Services	-	7,000	7,500
Technology Services	1,247	500	600
Contractual Services	111,319	-	-
Copier Charges	1,278	-	2,500
Postage and Courier	(1,500)	12,100	12,100
Printing and Forms	220	8,100	4,350
Training Supplies	649	-	-
Office Supplies	6,676	15,452	5,800
Books & Directories	-	200	-
Subscriptions	369	1,450	200
Membership Dues	-	780	780
Registration Fees/tuition	794	2,200	1,650
Personal Auto Mileage	5,778	13,600	14,000
Meals	125	450	650
Lodging	139	1,700	950
Meeting Expenses	477	3,250	3,250
Educational Supplies	15,571	1,750	3,250
<b>EXPENSES TOTAL</b>	<b>143,142</b>	<b>299,632</b>	<b>296,680</b>
<b>REVENUE GRAND TOTALS:</b>	<b>29,855</b>	<b>68,302</b>	<b>63,100</b>
<b>EXPENSE GRAND TOTALS:</b>	<b>143,142</b>	<b>299,632</b>	<b>296,680</b>
<b>NET GRAND TOTALS:</b>	<b>(113,287)</b>	<b>(231,330)</b>	<b>(233,580)</b>

**HEALTH DEPARTMENT**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
State Grants - Health	47,773	-	-
Solid Waste Disposal	8,083	-	-
Employer Share of Insurance	39,593	-	-
Employee Share of Insurance	4,034	-	-
Public Health Services	642,900	628,640	732,147
Other Health Services	49,424	126,550	147,228
Other Health Services and 52193 Environmental Testing Servic	71	-	-
Local Department Charges Internal Service Fund	745	-	-
Donations from Private Organizations or Individuals	20,000	10,250	7,500
Donations from Private Organizations or Individuals and 5393	1,601	-	-
Transfer from the General Fund	-	15,151	-
<b>REVENUES TOTAL</b>	<b>814,224</b>	<b>780,591</b>	<b>886,875</b>
<b>EXPENSES</b>			
Salaries and Wages	1,218,609	2,007,092	2,066,155
Overtime	486	-	121
On Call Pay	52	-	-
Other Special Pay	15,647	-	-
Social Security	87,901	155,163	158,070
Retirement Employers Share	71,310	136,643	141,309
Dental Insurance	8,399	14,967	11,868
Life Insurance	385	850	5,563
Workers Compensation	11,081	20,543	21,348
Unemployment Compensation	-	2,028	2,066
Other Employer Contributions	33,564	24,853	16,248
Health Insurance	315,859	559,439	557,261
Dental Insurance Premium	(88)	-	-
Health Insurance Premium	(2,600)	-	-
Life Insurance Premium	(2)	-	-
Accounting and Audit Services	-	8,500	8,500
Financial, Banking and Investment Services	-	-	50
Indirect Cost Expense	-	29,697	25,502
Other Professional Services	400	20,100	20,550
Marketing and Promotional Services	-	-	15,183
Telephone, Internet and Cable	5,196	7,750	10,794
Machinery/Equipment Maintenance Services	-	1,000	-
Environmental Testing Services - Non-Capital	2,645	-	-
IT - Equipment and Hardware	3,695	-	-
inancial, Banking and Investment Services	-	50	-
Technology Services	2,708	33,637	-
Copier Charges	2,246	-	3,500
Sundry Contractual Services	95,330	254,399	216,299
Postage and Courier	-	210	210
Printing and Forms	3,549	12,980	8,546
Training Supplies	30	-	-

Small Office Equipment	3,886	15,600	12,600
Software - IT	-	-	3,000
Office Supplies	6,327	12,131	7,814
Books & Directories	-	200	200
Subscriptions	1,120	1,400	1,500
Membership Dues	1,610	2,800	2,825
Licenses and Certifications	2,519	4,380	4,915
Registration Fees/tuition	22,909	62,380	11,040
Advertising	241	250	250
Personal Auto Mileage	18,176	35,200	41,045
Other Transportation Costs	-	1,000	-
Vehicle Lease/Rental	15	-	400
Commercial Travel	501	23,020	4,419
Meals	416	1,945	2,375
Lodging	596	5,065	6,520
Meeting Expenses	1,121	700	800
Lab and Medical Supplies	26,403	43,888	44,000
Clothing and Uniforms	-	100	100
Tool Allowance-Employees	65	-	-
Educational Supplies	7,103	11,675	10,952
Other Supplies	-	7,158	-
Other Personal Effects	1,756	4,600	7,943
Insurance Professional Liability	-	13,190	13,190
Fees & Permits	2,055	-	-
Hardware and Software Maintenance Services	-	-	34,027
<b>EXPENSES TOTAL</b>	<b>1,973,221</b>	<b>3,536,583</b>	<b>3,499,058</b>
<b>REVENUE GRAND TOTALS:</b>	814,224	780,591	886,875
<b>EXPENSE GRAND TOTALS:</b>	1,973,221	3,536,583	3,499,058
<b>NET GRAND TOTALS:</b>	<b>(1,158,996)</b>	<b>(2,755,992)</b>	<b>(2,612,183)</b>

**HEALTH DEPARTMENT**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 291 - Grants Fund</b>			
<b>REVENUES</b>			
Federal Grants - Health	14,711	500	487,146
Federal Grants - Human Services	-	-	100,000
State Grants - Health	379,567	1,321,261	775,086
State Grants - Human Services	67,500	75,000	-
Grants from Local Governments	5,000	-	4,927
Other Local Government Grants	5,000	5,000	-
Employer Share of Insurance	4,804	-	-
Employee Share of Insurance	520	-	-
Other Health Services	-	-	5,000
Local Department Charges Internal Service Fund	139	-	-
Donations from Private Organizations or Individuals	62,006	225,324	146,192
Transfer from the General Fund	-	3,545	3,750
<b>REVENUES TOTAL</b>	<b>539,248</b>	<b>1,630,630</b>	<b>1,522,101</b>
<b>EXPENSES</b>			
Salaries and Wages	379,107	785,342	624,249
Other Special Pay	3,664	-	-
Social Security	27,737	59,516	47,755
Retirement Employers Share	20,737	50,538	37,585
Dental Insurance	2,387	5,513	2,978
Life Insurance	93	206	1,954
Workers Compensation	2,542	8,672	6,375
Unemployment Compensation	-	778	624
Other Employer Contributions	7,174	9,797	4,644
Health Insurance	70,398	169,660	99,288
Dental Insurance Premium	(37)	-	-
Life Insurance Premium	(2)	-	-
Indirect Cost Expense	7,958	58,481	63,692
Technology Services	-	4,332	200
Other Professional Services	1,992	5,300	13,800
Marketing and Promotional Services	5,760	15,000	15,000
Telephone, Internet and Cable	1,848	4,867	6,983
Copier Charges	699	-	100
Sundry Contractual Services	163,267	403,488	519,296
Postage and Courier	477	1,850	2,390
Printing and Forms	272	2,425	2,150
Small Office Equipment	229	850	4,000
Office Supplies	980	2,455	21,937
Subscriptions	417	-	479
Membership Dues	40	150	150
Licenses and Certifications	91	120	140
Registration Fees/tuition	2,904	8,298	5,625
Advertising	-	-	50
Personal Auto Mileage	8,264	16,958	15,853
Other Transportation Costs	-	-	300

Commercial Travel	73	-	-
Meals	99	852	1,544
Lodging	257	2,232	3,025
Meeting Expenses	383	3,775	3,500
Lab and Medical Supplies	2,780	2,875	1,930
Tool Allowance-Employees	42	-	-
Educational Supplies	816	1,675	4,900
Gasoline and Diesel Fuel	17	-	-
Other Supplies	206	4,625	3,174
Hardware and Software Maintenance Services	-	-	6,432
<b>EXPENSES TOTAL</b>	<b>713,668</b>	<b>1,630,630</b>	<b>1,522,101</b>
<b>REVENUE GRAND TOTALS:</b>	539,248	1,630,630	1,522,101
<b>EXPENSE GRAND TOTALS:</b>	713,668	1,630,630	1,522,101
<b>NET GRAND TOTALS:</b>	<b>(174,421)</b>	-	-

**SOCIAL SERVICES**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 200 - Social Improvement Fund</b>			
<b>REVENUES</b>			
State Grants - Human Services	1,254,489	250,202	-
Other State Payments	-	-	373,060
Employer Share of Insurance	32,603	-	-
Employee Share of Insurance	3,353	-	-
Local Department Charges Internal Service Fund	330	-	-
Human Services	236,640	468,055	3,308,413
Other Public Charges for Services	-	-	11,613
Interest Income	-	-	54,000
Other Miscellaneous Revenues	3	65,738	-
<b>REVENUES TOTAL</b>	<b>1,527,419</b>	<b>783,995</b>	<b>3,747,086</b>
<b>EXPENSES</b>			
Salaries and Wages	773,455	2,126,282	2,723,871
Overtime	3,291	12,608	-
Special Activity Pay	-	-	22,000
Other Special Pay	9,028	-	-
Staff Development	1,246	4,000	-
Social Security	56,634	166,724	208,376
Retirement Employers Share	49,217	148,175	187,947
Dental Insurance	5,680	19,381	22,486
Life Insurance	213	931	8,142
Workers Compensation	3,238	2,638	22,501
Unemployment Compensation	-	2,182	2,724
Other Employer Contributions	11,176	31,082	23,609
Health Insurance	220,303	734,236	862,055
Dental Insurance Premium	(73)	-	-
Health Insurance Premium	(3,099)	-	-
Life Insurance Premium	(4)	-	-
Legal Services	-	50,166	15,000
Accounting and Audit Services	-	25,000	25,000
Technology Services	-	-	90,000
Other Professional Services	-	108,300	6,000
Marketing and Promotional Services	171	-	-
Electric	259	-	-
Telephone, Internet and Cable	11,100	37,000	24,500
Meter Expenses	133	-	-
Machinery/Equipment Maintenance Services	-	1,000	-
Building Repair & Maintenance Services	192	2,000	2,000
Contractual Services	(833)	-	-
Hardware and Software Maintenance Services	491	86,000	-
Temporary Staffing Services	600	12,300	12,300
IT - Equipment and Hardware	3,757	-	-
Other Special Services	4,545	500	5,959,114
Reimburse County	65	-	-
Interpreting/Translation Services	1,710	-	-



Copier Charges	6,343	-	20,000
Recycling Collection and Disposal	4,301	-	-
Sundry Contractual Services	138,697	-	-
Postage and Courier	11,714	25,000	20,000
Printing and Forms	2,765	20,750	-
Training Supplies	75	-	-
Small Office Equipment	721	25,000	25,000
Software - IT	3,837	-	5,000
Office Supplies	5,197	28,000	22,000
Books & Directories	173	-	-
Subscriptions	411	-	-
Membership Dues	8,489	4,100	4,100
Licenses and Certifications	245	1,530	-
Registration Fees/tuition	790	-	9,000
Advertising	-	100	100
Recruitment	275	1,000	-
Personal Auto Mileage	22,708	5,500	27,000
Other Transportation Costs	128	-	-
Vehicle Lease/Rental	1,419	-	5,000
Meals	719	775	1,050
Lodging	751	1,804	3,000
Meeting Expenses	3,001	4,098	1,750
Tool Allowance-Employees	1,302	-	-
Building/Offices Rent	-	295,802	297,431
Other Rents/Leases	1,224	-	-
Parking	36	-	-
Direct Payments - CPS	46	-	-
Transportation Assistance	1,186	-	-
Direct Payments	27,982	-	24,753
Direct Payments - Youth Aids/Purchases	50	-	-
Prizes/Awards	180	250	-
<b>EXPENSES TOTAL</b>	<b>1,397,259</b>	<b>3,984,214</b>	<b>10,682,809</b>
<b>REVENUE GRAND TOTALS:</b>	1,527,419	783,995	3,747,086
<b>EXPENSE GRAND TOTALS:</b>	1,397,259	3,984,214	10,682,809
<b>NET GRAND TOTALS:</b>	<b>130,159</b>	<b>(3,200,219)</b>	<b>(6,935,723)</b>

**SOCIAL SERVICES**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 291 - Grants Fund</b>			
<b>REVENUES</b>			
Federal Grants - Human Services	408,426	1,868,848	2,978,891
Federal Grants - Other Federal Payments	61,797	-	-
State Grants - Health	23,825	-	-
State Grants - Human Services	7,036,992	9,907,371	8,527,269
State Grants Housing/Economic Assistance	22,743	-	-
Employer Share of Insurance	139,284	-	-
Employee Share of Insurance	13,934	-	-
Local Department Charges Internal Service Fund	1,523	-	-
Human Services	5,708	2,144,830	-
Interest Income	-	34,000	-
Other Miscellaneous Revenues	-	86,359	-
<b>REVENUES TOTAL</b>	<b>7,714,232</b>	<b>14,041,408</b>	<b>11,506,160</b>
<b>EXPENSES</b>			
Salaries and Wages	3,869,874	5,183,804	5,381,659
Overtime	43,960	-	62,375
Special Activity Pay	-	32,275	-
On Call Pay	19,359	-	29,988
Other Special Pay	48,498	-	-
Staff Development	10,330	4,000	-
Social Security	282,351	405,979	418,763
Retirement Employers Share	232,777	360,834	370,539
Dental Insurance	36,435	44,367	48,261
Life Insurance	1,214	1,861	18,424
Workers Compensation	23,387	45,737	30,962
Unemployment Compensation	-	5,309	5,474
Other Employer Contributions	80,205	67,334	83,953
Health Insurance	1,230,042	1,606,380	1,726,139
Dental Insurance Premium	(1,113)	-	-
Health Insurance Premium	(36,819)	-	-
Life Insurance Premium	(38)	-	-
Medical and Dental Services	3,266	10,000	10,000
Mediation and Study Services	420	-	-
Legal Services	-	130,357	174,029
Accounting and Audit Services	809	1,500	1,500
Indirect Cost Expense	-	-	1,444,550
Technology Services	1	17,485	17,485
Other Professional Services	1,450	1,287,571	218,895
Psych Services and Evaluations	32,534	44,500	74,500
Marketing and Promotional Services	1,135	-	-
Water	1,271	-	-
Electric	1,254	-	-
Natural / Propane Gas	1,114	-	-
Telephone, Internet and Cable	8,991	-	18,874
Other Utility Services	2,182	-	-

Motor Vehicles Repairs Services	1,619	-	-
Towing & Storage Services	348	-	-
Building Repair & Maintenance Services	1,200	-	-
Contractual Services	1,460,927	21,000	-
Hardware and Software Maintenance Services	1,049	-	3,000
Contracted Transportation Services	5,988	-	15,500
Youth Services	241	-	322,925
IT - Equipment and Hardware	3,888	-	1,000
Investigation Services	6,902	5,000	10,700
Process Services	10,686	20,000	20,000
Other Special Services	24,328	49,430	(7,403,661)
Interpreting/Translation Services	30,915	-	48,000
Copier Charges	44	-	-
Sundry Contractual Services	156,855	47,600	380,000
Transportation Services	220	-	-
Printing and Forms	4,114	8,500	4,250
Training Supplies	2,189	-	4,000
Small Office Equipment	9,392	8,300	-
Software - IT	22,321	-	-
Office Supplies	2,111	500	2,000
Books & Directories	104	-	-
Publication Of Legal Notices	74	-	-
Subscriptions	182	-	-
Membership Dues	615	500	200
Licenses and Certifications	1,469	1,955	2,000
Registration Fees/tuition	1,730	-	26,548
Advertising	149	-	-
Recruitment	36	-	-
Personal Auto Mileage	47,496	88,068	77,500
Other Transportation Costs	5,885	23,500	-
Vehicle Lease/Rental	5,186	-	13,242
Commercial Travel	1,615	-	-
Meals	677	2,450	2,400
Lodging	2,880	6,814	6,704
Meeting Expenses	9,233	54,840	-
Household and Janitorial Supplies	365	-	-
Recreation Supplies	428	-	600
Tool Allowance-Employees	1,033	-	-
Gasoline and Diesel Fuel	381	200	-
Gasoline Fuel	196	-	200
Safety Supplies	92	-	-
Other Rents/Leases	99,324	6,075	119,000
Fees & Permits	4	-	-
Correctional Care Expense	169,632	429,970	458,805
Kinship Care Expenses	335,568	579,600	765,000
TPA Exp Direct Relief	-	149,493	-
Transportation Assistance-Reimbursement	16,279	-	25,500
Treatment Foster Care Administrative Expense	203,846	-	-
Direct Payments - CPS	9,237	397,100	-
Subsidized Guardianship	77,353	168,768	222,247
Respite Care	28,641	38,000	38,000

Transportation Assistance	23,022	126,500	5,500
Group Home Expense	420,845	1,171,946	1,115,925
Direct Payments	43,957	1,084,360	897,150
Foster Care	409,731	809,491	584,771
Residential Care Center Expense	302,935	1,609,847	1,615,231
Direct Payments - Youth Aids/Purchases	182,010	725,322	531,011
Treatment Foster Care Expense	193,481	1,096,692	1,419,544
Child Care Assistance	16,534	20,000	35,000
Child Care Benefits-Reimbursement	9,250	-	-
Grants & Donations Other	22,743	-	-
Transfer To Capital Projects Fund	-	250,203	-
Furniture, Fixtures and Equipment	388	-	-
<b>EXPENSES TOTAL</b>	<b>10,284,834</b>	<b>18,251,317</b>	<b>11,506,160</b>
<b>REVENUE GRAND TOTALS:</b>	7,714,232	14,041,408	11,506,160
<b>EXPENSE GRAND TOTALS:</b>	10,284,834	18,251,317	11,506,160
<b>NET GRAND TOTALS:</b>	<b>(2,570,602)</b>	<b>(4,209,909)</b>	-

**VETERANS**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
State Grants - Human Services	-	14,300	-
Employer Share of Insurance	736	-	-
Employee Share of Insurance	88	-	-
Local Department Charges Internal Service Fund	13	-	-
Donations from Private Organizations or Individuals	189	-	-
<b>REVENUES TOTAL</b>	<b>1,025</b>	<b>14,300</b>	<b>-</b>
<b>EXPENSES</b>			
Salaries and Wages	123,905	183,817	193,146
Overtime	-	4,280	4,741
Other Special Pay	330	-	-
Social Security	9,394	14,393	15,138
Retirement Employers Share	7,158	12,792	13,654
Dental Insurance	471	666	685
Life Insurance	56	138	762
Workers Compensation	180	1,203	119
Unemployment Compensation	-	188	198
Other Employer Contributions	2,448	2,361	1,638
Health Insurance	5,786	8,650	9,298
Machinery/Equipment Maintenance Services	-	3,700	-
Temporary Staffing Services	-	900	-
Copier Charges	569	-	1,100
County Network Support	2,528	-	-
Printing and Forms	-	1,100	-
Small Office Equipment	-	450	-
Office Supplies	863	4,900	-
Books & Directories	-	300	-
Subscriptions	-	50	-
Membership Dues	150	375	-
Registration Fees/tuition	1,050	1,300	-
Advertising	-	200	-
Personal Auto Mileage	365	1,100	-
Commercial Travel	220	-	-
Meals	-	1,300	-
Lodging	466	2,700	-
Meeting Expenses	-	300	-
Direct Payments - CPS	799	-	-
Direct Payments	2,642	-	-
Care For Veterans Graves	-	550	-
<b>EXPENSES TOTAL</b>	<b>159,380</b>	<b>247,713</b>	<b>240,479</b>
<b>REVENUE GRAND TOTALS:</b>	<b>1,025</b>	<b>14,300</b>	<b>-</b>
<b>EXPENSE GRAND TOTALS:</b>	<b>159,380</b>	<b>247,713</b>	<b>240,479</b>
<b>NET GRAND TOTALS:</b>	<b>(158,355)</b>	<b>(233,413)</b>	<b>(240,479)</b>

**VETERANS**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 291 - Grants Fund</b>			
<b>REVENUES</b>			
Federal Grants - Human Services	-	-	21,050
State Grants - General Government	-	-	14,300
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>35,350</b>
<b>EXPENSES</b>			
Other Professional Services	-	-	14,300
Building Repair & Maintenance Services	-	-	3,800
Contractual Services	-	-	800
Care For Veterans Graves	-	-	550
Office Supplies	-	-	4,900
Printing and Forms	-	-	1,000
Small Office Equipment	-	-	450
Books & Directories	-	-	300
Advertising	-	-	1,000
Registration Fees/tuition	-	-	1,300
Subscriptions	-	-	50
Membership Dues	-	-	400
Meals	-	-	1,000
Personal Auto Mileage	-	-	1,000
Lodging	-	-	1,500
Meeting Expenses	-	-	3,000
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>35,350</b>
<b>REVENUE GRAND TOTALS:</b>	<b>-</b>	<b>-</b>	<b>35,350</b>
<b>EXPENSE GRAND TOTALS:</b>	<b>-</b>	<b>-</b>	<b>35,350</b>
<b>NET GRAND TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CENTRAL WISCONSIN AIRPORT**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 605 - Central Wisconsin Airport Fund</b>			
<b><u>REVENUES</u></b>			
Federal Grants - Other Federal Payments	-	1,110,659	-
Parking Fees	577,522	-	-
Airport Fuel Flow	659,928	3,023,000	70,000
Airport Fuel Sales	10,496	-	34,000
Lease of Airport Land	102,849	-	100,000
Airport Parking lots, Ramps and Meters	36,050	-	1,200,000
Airport Landing Fees	126,639	-	260,000
Airport Public Charges	298,563	-	1,400,000
Rent of Hangars	119,277	-	220,000
Employer Share of Insurance	20,079	-	-
Employee Share of Insurance	2,057	-	-
Local Department Charges Internal Service Fund	645	-	-
Advertising Income	22,582	-	32,000
Interest Income	-	15,000	24,000
Sale of Other Equipment and Property	73,373	-	-
Other Miscellaneous Revenues	-	-	111,000
Transfer from the General Fund	-	-	-
Transfer from Enterprise Fund	-	2,888,617	1,570,139
Sale of General Fixed Assets	-	35,000	25,000
<b>REVENUES TOTAL</b>	<b>2,050,060</b>	<b>7,072,276</b>	<b>5,046,139</b>
<b><u>EXPENSES</u></b>			
Salaries and Wages	883,876	1,270,476	1,407,015
Overtime	34,665	56,994	59,295
Shift Differential	6,008	4,368	3,744
On Call Pay	1,998	-	11,900
Sick Leave Payout	-	-	16,970
Special Activity Pay	-	10,989	-
Uniform Allowance	5,981	7,000	4,450
Other Special Pay	5,885	-	1,600
Social Security	68,897	102,750	113,710
Retirement Employers Share	52,759	83,026	96,800
Dental Insurance	5,882	6,650	8,553
Sick Leave Conversion	-	22,865	-
Life Insurance	338	749	5,113
Workers Compensation	9,972	26,996	32,048
Unemployment Compensation	-	1,342	1,486
Other Employer Contributions	42,696	15,606	10,920
Health Insurance	164,790	249,976	264,805
Accounting and Audit Services	4,100	9,000	9,000
Financial, Banking and Investment Services	25,335	-	40,000
Fringe Benefit Admin Overhead	-	6,000	-
Indirect Cost Expense	-	-	38,000
Architectural, Engineering and Planning Services	16,222	-	70,000

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
Other Professional Services	23,219	200,000	180,000
Marketing and Promotional Services	36,708	-	90,000
Water	10,857	20,000	24,000
Electric	122,754	180,000	225,000
Natural / Propane Gas	33,388	40,000	50,000
Telephone, Internet and Cable	11,737	23,000	24,000
Road Maintenance Services	-	10,000	-
Contractor Services	1,080	-	-
Pest Extermination	13	-	-
Mowing, Grounds and Landscaping Services	5,055	-	-
Motor Vehicles Repairs Services	511	5,000	5,000
Machinery/Equipment Maintenance Services	1,831	75,000	60,000
Inspection Services	546	-	-
Elevator Maintenance Contractual Services	3,614	-	10,000
Building Repair & Maintenance Services	105,585	10,000	10,000
Building Equipment Maintenance Services	17,028	20,000	30,000
Technology Services	49,992	-	90,000
Contractual Services	1,847	-	10,000
Hardware and Software Maintenance Services	2,666	-	-
IT - Equipment and Hardware	26,401	-	-
Radio Services	1,800	-	-
Fire Protection	2,222	-	-
Copier Charges	1,069	-	2,000
Refuse Collection	4,608	-	8,000
Sundry Contractual Services	4,310	200,000	-
Postage and Courier	504	500	500
Printing and Forms	140	3,500	1,000
Small Office Equipment	-	1,500	-
Software - IT	12,174	120,000	1,500
Equipment & Supplies - IT	1,180	-	-
Office Supplies	15,437	3,000	2,000
Publication Of Legal Notices	577	500	500
Subscriptions	83	100	100
Membership Dues	3,115	9,000	9,000
Registration Fees/tuition	10,584	21,000	21,000
Advertising	2,968	110,000	15,000
Personal Auto Mileage	403	500	500
Vehicle Lease/Rental	2,754	-	-
Commercial Travel	2,519	9,000	9,000
Meals	283	1,100	1,000
Lodging	3,082	8,000	8,000
Meeting Expenses	611	2,000	2,500
Household and Janitorial Supplies	9,495	18,000	25,000
HVAC supplies	5,057	-	5,000
Clothing and Uniforms	2,174	3,000	3,000
Tool Allowance-Employees	215	-	-
Fire Fighting Supplies	546	-	-



Account Description	2023 (mid-Sept.) Actuals	2023 Amended Budget	2024 Requested Budget
Gasoline and Diesel Fuel	46,991	90,000	110,000
Motor Vehicle Fluids - Oil, Grease, Antifreeze, Windshield W	9,973	-	-
Motor Vehicle Parts & Supplies	7,095	35,000	35,000
Tires & Tubes	2,195	-	-
Plow Blades	3,814	-	-
Consumable Tools/Supplies	2,645	6,000	6,000
Shop Equipment-Tools-Supplies	2,781	-	15,000
Welding Supplies	286	-	-
Machinery and Equipment Parts	22,845	30,000	30,000
Radio Parts & Supplies	435	2,000	-
Sign Parts/supplies	286	-	-
Painting Supplies	125	-	-
Plumbing and Electrical Supplies	8,633	15,000	15,000
Safety Supplies	170	-	-
Vehicle Registration	166	-	-
Other Supplies	66,375	200,000	220,000
Small Hardware/Wire/Nails	621	1,000	1,000
Other Metal Products	-	1,500	1,500
Other Building Materials	166	500	500
Other Raw Materials	-	20,000	20,000
Electrical Fixtures	-	5,000	-
Asphalt and Asphalt Filler	65	25,000	30,000
Insurance Equipment Premium	-	12,000	12,000
Insurance Auto Liability Premium	-	5,000	5,000
Insurance Professional Liability	-	58,000	-
Insurance General Liability	21,890	-	62,000
Insurance Boiler Premium	-	1,000	2,000
Insurance Building & Contents	-	13,000	14,000
Insurance Other Premiums	-	23,000	24,000
Equipment Rent	622	-	-
Taxes and Payments in Lieu of Taxes	3,394	-	-
Bond Principal	-	435,000	382,479
Notes Payable-principal	-	-	76,650
Bond Interest	-	100,663	-
Transfer To Airport Fund	-	1,185,126	-
IT Equipment and Hardware - Capital	-	-	40,000
Other Capital Equipment	-	-	136,000
Other Capital Equipment-Rolling Stock	38,922	190,000	50,000
General Municipal Buildings	-	50,000	-
Airport Facilities	-	-	580,000
Parking Lot Improvements	-	-	60,000
Corrections buildings	-	1,600,000	-
<b>EXPENSES TOTAL</b>	<b>2,112,637</b>	<b>7,072,276</b>	<b>5,046,139</b>
<b>REVENUE GRAND TOTALS:</b>	2,050,060	7,072,276	5,046,139
<b>EXPENSE GRAND TOTALS:</b>	2,112,637	7,072,276	5,046,139
<b>NET GRAND TOTALS:</b>	<b>(62,577)</b>	-	-

**HIGHWAY DEPARTMENT**

Updated 10/4/2023 1:15 pm-Mapping update

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>	<b>Updated Notes</b>
<b>Fund: 610 - Highway Fund</b>				
<b>REVENUES</b>				
Other Taxes	1,594,140	2,960,000	2,980,000	Wheel Tax
State Grants - General Transportation Aids	2,949,272	2,879,380	2,949,272	
State Grants Local Road Improvement Program (LRIP)	-	426,538	-	CHIPS Aid
Other Permits	35,366	-	40,000	
Employer Share of Insurance	98,209	-	-	
Employee Share of Insurance	10,109	-	-	
Local Department Charges Internal Service Fund	1,863	-	-	
State Highway Transportation	2,645,565	3,986,786	3,922,368	
Other Services to State Government	117,537	-	359,805	
Non-Highway Activity Revenues	-	404,516	145,000	
Highway Public Charges	-	25,000	-	
Transportation Fees	-	3,072,261	191,626	
Other Services to Local Governments	14,076	-	20,000	
Revenues from Non-Highway Activities in Highway Fund	65,305	3,500,000	3,798,000	
Highway Transportation Revenues	126,930	388,060	2,861,729	
Internal Service Insurance Allocations	-	-	-	
Interest Income	-	250,000	250,000	
Property Sales	-	2,238,951	-	
Sale of Highway Equipment and Property	74,121	-	466,099	
Sale of Recyclable Materials	20,941	9,100	9,100	
Recoveries Damage to Other Property	9,187	1,500	1,500	
Other Miscellaneous Internal Service	-	895,574	-	
Other Miscellaneous Revenues	2,279	-	-	
Refund of Expenditures	4,269	-	-	
Transfer from the Enterprise Fund	-	8,804,614	5,222,082	Transfer from Enterprise Fund
Transfer from Capital Projects Fund	-	805,007	-	2024-Transfers from Enterprise Fund
<b>REVENUES TOTAL</b>	<b>7,769,168</b>	<b>30,647,287</b>	<b>23,216,581</b>	
<b>EXPENSES</b>				
Salaries and Wages	2,926,606	5,355,829	5,074,400	
Overtime	281,817	-	-	
Special Activity Pay	-	164,000	277,971	
On Call Pay	15,260	-	-	
Sick Leave Payout	-	29,000	191,626	
Tool Allowance	900	-	0	
Uniform Allowance	60	-	-	
Other Special Pay	24,797	(34,500)	-	
Social Security	234,769	749,178	375,947	
Retirement Employers Share	178,662	635,643	291,048	
Dental Insurance	20,533	75,221	28,856	
Sick Leave Conversion	-	298,393	-	
Life Insurance	1,250	4,859	16,067	
Workers Compensation	32,072	193,033	107,577	
Unemployment Compensation	-	9,792	4,230	
Other Employer Contributions	128,799	122,526	46,088	
Medicare	-	-	12,244	
Health Insurance	823,217	2,723,050	1,273,927	
Architectural, Engineering and Planning Services	83,495	-	-	
Other Professional Services	268,647	7,878,189	3,135,842	
Water	6,626	8,600	8,200	
Electric	43,385	45,000	55,650	
Sewer	114	-	-	
Natural / Propane Gas	46,230	67,000	90,144	
Telephone, Internet and Cable	7,269	12,880	10,890	
Road Maintenance Services	572	-	-	
Contractor Services	610,582	-	55,000	
Machinery/Equipment Maintenance Services	4,439	143,420	-	
Inspection Services	997	-	-	
Building Repair & Maintenance Services	125,327	-	174,545	
Building Equipment Maintenance Services	548	-	-	
Technology Services	33,831	35,855	33,500	
IT - Equipment and Hardware	156	-	-	
DOT Project Services/Charges	257,619	150,000	300,000	
Radio Services	18,307	3,420	3,420	
Copier Charges	2,198	-	3,960	
Refuse Collection	24,279	-	-	
Postage and Courier	-	50	50	
Printing and Forms	31	5,060	600	

**HIGHWAY DEPARTMENT**

Updated 10/4/2023 1:15 pm-Mapping update

Account Description	2023	2023	2024	Updated Notes
	(mid-Sept.) Actuals	Amended Budget	Requested Budget	
Training Supplies	188	-	-	
Small Office Equipment	2,733	8,000	8,000	
Equipment & Supplies - IT	156	-	-	
Office Supplies	1,967	9,225	8,500	
Publication Of Legal Notices	725	-	-	
Membership Dues	794	1,385	1,885	
Licenses and Certifications	-	515	2,090	
Registration Fees/tuition	842	-	-	
Employee Auto Allowance	-	-	250	
Personal Auto Mileage	-	450	-	
Commercial Travel	1,147	-	-	
Meals	32	1,400	1,000	
Lodging	1,301	-	-	
Meeting Expenses	3,591	16,650	34,750	
Clothing and Uniforms	13,647	10,700	14,600	
Tool Allowance-Employees	-	6,000	5,000	
Highway Miscellaneous Shop Supplies	35	-	600	
Gasoline and Diesel Fuel	518,575	1,550,000	1,850,000	
Motor Vehicle Fluids - Oil, Grease, Antifreeze, Windshield V	34,365	125,100	132,000	
LP Gas - Vehicles	17	-	-	
Motor Vehicle Parts & Supplies	619,781	152,000	837,000	
Tires & Tubes	34,874	-	185,000	
Machinery and Equipment Parts	-	1,510,840	763,000	
Consumable Tools/Supplies	44,596	60,000	60,000	
Shop Equipment-Tools-Supplies	53,425	128,600	120,100	
Welding Supplies	730	-	-	
Radio Parts & Supplies	550	-	-	
Sign Parts/supplies	877	-	-	
Vehicle Registration	20	-	-	
Other Supplies	9,999	600	-	
Metal Culverts	352,240	-	-	
Sand and Gravel	4,310	70,000	70,000	
Granite	3,956	-	-	
Other Raw Materials	1,339,780	10,974,445	9,699,123	
Asphalt and Asphalt Filler	3,896,070	160,000	160,000	
Insurance Equipment Premium	-	100,122	105,129	
Insurance Auto Liability Premium	-	48,594	51,024	
Insurance Professional Liability	-	41,950	-	
Insurance General Liability	-	-	44,048	
Insurance Boiler Premium	-	146	153	
Insurance Building & Contents	-	6,574	6,903	
Insurance Other Premiums	-	496	521	
Equipment Rent	88,143	4,646,550	4,475,800	
Depreciation	-	-	13,000	
Fees & Permits	1,955	296,411	-	
Interest Expense (Non-debt)	314	-	-	
Accrued Interest Expense	2	-	-	
Bad Debt Expense	595,660	-	-	
Other Losses	-	22,400	21,900	
Other Capital Equipment-Fuel Handling	84,423	150,000	295,000	
Other Capital Equipment-Rolling Stock	-	957,600	2,615,305	Rolling Stock Expense in Hwy Fund
General Municipal Buildings-Buildings and Grounds	-	62,000	-	
Law Enforcement Buildings-Bridge Aid	-	-	-	Bridge Aid (2023) remapped
Highway Buildings	27	-	45,000	
Bridges, Piers and Seawalls	622,931	612,500	458,663	Actual Bridge Aid Expense (2023) 2024 budget
Roadway Concrete Improvements	572	-	-	
<b>EXPENSES TOTAL</b>	<b>14,538,745</b>	<b>40,406,751</b>	<b>33,657,126</b>	
<b>REVENUE GRAND TOTALS:</b>	7,769,168	30,647,287	23,216,581	
<b>EXPENSE GRAND TOTALS:</b>	14,538,745	40,406,751	33,657,126	
<b>NET GRAND TOTALS:</b>	<b>(6,769,577)</b>	<b>(9,759,464)</b>	<b>(10,440,545)</b>	

**COUNTY TREASURER**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
Private Forest Crop/Managed Forest Land Taxes (County)	149,091	65,000	65,000
County Sales Tax	8,196,063	12,895,000	13,000,000
Retailer's Discount (sales tax retained)	-	300	-
Interest on Taxes	407,574	300,000	138,500
Penalties on Taxes	202,193	272,074	100,000
Other Taxes	51,917	300	300
State - Shared Revenue	280,829	5,990,493	7,311,109
State - Shared Revenue Computer Aid	-	-	345,040
Other State Shared Taxes	-	345,040	258,739
Other General Government Fees	4,847	200	200
Employer Share of Insurance	4,695	-	-
Employee Share of Insurance	486	-	-
Local Department Charges Internal Service Fund	12	-	-
Forest Fees	-	30,000	30,000
General Government Services Other Local Governments	4,525	2,000	2,000
Interest Income	-	500,000	326,026
Pooled Interest Income	4,193	-	-
Rental of Buildings and Property	-	10,000	10,000
Property Sales	7,200	-	-
Donations from Private Organizations or Individuals	49,506	-	-
Other Miscellaneous Revenues	109,277	38,462	-
Other Miscellaneous Revenues and Other Capital Equipment	-	-	38,462
<b>REVENUES TOTAL</b>	<b>9,472,409</b>	<b>20,448,869</b>	<b>21,625,376</b>
<b>EXPENSES</b>			
Salaries and Wages	120,575	180,408	196,347
Overtime	1,964	2,018	1,481
Other Special Pay	932	-	-
Social Security	8,833	15,614	15,134
Retirement Employers Share	6,906	11,943	12,421
Dental Insurance	1,490	2,104	2,166
Life Insurance	12	42	693
Workers Compensation	181	125	119
Unemployment Compensation	-	203	198
Other Employer Contributions	2,494	2,550	1,872
Health Insurance	38,421	57,434	61,739
Financial, Banking and Investment Services	150,623	50,000	200,000
Technology Services	-	11,467	-
Architectural, Engineering and Planning Services	-	20,000	-
Other Professional Services	12,675	15,000	20,000
Machinery/Equipment Maintenance Services	-	10,000	-
Temporary Staffing Services	977	15,000	15,000
Copier Charges	1,152	-	10,000
Printing and Forms	9,890	8,000	8,000
Small Office Equipment	1,227	2,000	2,000

Equipment & Supplies - IT	140	-	500
Office Supplies	2,316	14,300	16,000
Publication Of Legal Notices	1,128	8,000	10,000
Membership Dues	200	600	650
Registration Fees/tuition	2,666	6,000	6,000
Personal Auto Mileage	-	1,000	-
Meals	250	500	250
Lodging	909	1,500	2,000
Meeting Expenses	-	1,750	-
Mobile Subscriptions & Equipment	833	-	1,500
Other Losses	24,216	10,300	10,300
Tax Deed Losses	-	32,000	-
<b>EXPENSES TOTAL</b>	<b>391,008</b>	<b>479,858</b>	<b>594,370</b>
<b>REVENUE GRAND TOTALS:</b>	9,472,409	20,448,869	21,625,376
<b>EXPENSE GRAND TOTALS:</b>	391,008	479,858	594,370
<b>NET GRAND TOTALS:</b>	<b>9,081,401</b>	<b>19,969,011</b>	<b>21,031,006</b>

Accounts	<u>FY2023</u>	<u>FY2024</u>
<b>50920 - 59210 Transfer To General Fund</b>	800,000	800,000
<b>Subtotal</b>	<b>800,000</b>	<b>800,000</b>
<b><u>Net Change</u></b>	<b><u>-800,000</u></b>	<b><u>-800,000</u></b>

**2024 Budget As Presented to HRFC**

<u>Level</u>	<u>Budget</u>		<u>2024</u>	<u>2023</u>	
	<u>Revenues</u>	<u>Expenses</u>	<u>Tax Levy</u>	<u>Tax Levy</u>	
Clerk of Courts	2,096,912	3,743,695	1,646,783	1,675,782	Amendment request
Conservation, Planning, and Zoning	1,820,519	3,459,482	1,638,963	1,513,240	
Corporation Counsel	387,975	971,643	583,668	458,693	
County Administrator	239,000	2,959,482	2,720,482	2,473,461	
County Board	-	458,194	458,194	442,686	
County Clerk	225,000	680,140	455,140	460,787	
Capitol Improvements-moved to FCM/CA	-	-	-	182,565	
County Treasurer	21,625,376	594,370	(21,031,006)	(19,904,011)	
District Attorney	270,000	1,220,672	950,672	941,361	
Emergency Government	-	167,965	167,965	65,368	
Human Resources	58,368	702,808	644,440	709,131	Utilities paid by ARPA in 2023
Facilities & Capital Management	627,526	5,737,646	5,110,120	4,671,340	Amendment request FCM
Finance	148,500	941,816	793,316	793,249	
Contingency Fund	-	800,000	800,000	800,000	
Workday Transfers between funds-eliminate	-	-	-	-	2023 ARPA FUNDS should be FCM
Health	886,875	3,499,058	2,612,183	2,755,992	
Library	284,647	3,887,867	3,603,220	3,217,685	
Medical Examiner	310,000	818,136	508,136	393,784	
Register of Deeds	667,000	345,406	(321,594)	(458,659)	
Sheriff	3,008,672	26,638,105	23,629,433	23,412,223	
UW-Extension	63,100	296,680	233,580	231,330	
Veterans	-	240,479	240,479	233,413	
Support for Other Agencies	81,990	10,483,343	10,401,353	9,472,263	
<b>Total General Fund</b>	<b>32,801,460</b>	<b>68,646,987</b>	<b>35,845,527</b>	<b>34,541,683</b>	

<u>2024 Budget by Fund</u>		<u>2024 Levy</u>	<u>2023 Levy</u>		
101 General Fund	32,801,460	68,646,987	35,845,527	34,541,683	
200 Social Improvement Fund	3,747,086	10,682,809	6,935,723	7,410,128	Amendment request
210 Parks Fund	2,618,523	4,797,975	2,179,452	2,192,394	
291 Grants Fund	17,230,869	17,230,869	-	-	
300 Debt Service Fund	5,280,000	7,833,100	2,553,100	934,991	Amendment request
400 Capital Projects Fund	25,411,716	25,411,716	-	-	
610 Highway Fund	23,216,581	33,657,126	10,440,545	9,759,464	Amendment request
602 Landfill Fund	12,461,126	12,461,126	-	-	
700 Employee Benefits Fund	18,627,217	18,627,217	-	-	
710 Property and Casualty Insurance Fund	2,446,447	2,446,447	-	-	
<b>2024 tax levy</b>	<b>153,881,038</b>	<b>211,835,385</b>	<b>57,954,347</b>	<b>54,838,660</b>	

**2024 Budget “Clean Up” Amendments from Departments**

**General Fund**

**Clerk of Courts-Fees and Legal Costs**

**Medical Examiner-Personnel Costs**

**Facilities and Capital Management-Utilities Water**

**Highway Fund-GTA final amounts**

**Social Improvement Fund-Use of \$1.5M in Fund Balance transfer to Debt Service Fund for 2024 Debt service payment**

**Debt Fund- Use of \$1.5M in Fund Balance transfer to Debt Service Fund for 2024 Debt service payment**



## **AMENDMENT #1 OF THE PROPOSED 2024 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2024 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, there has been a request to transfer \$1,500,000 from the Social Improvement Fund Restricted Fund Balance as a transfer from the Social Improvement fund; and

**WHEREAS**, these funds would, pursuant to County Resolution #R-124-90, typically be used for CIP funding in the following year without separate action of the Board outlining an alternative; and

**WHEREAS**, there is a desire to apply these funds to the Debt service fund in the 2024 budget to pay for a portion of the 2024 annual debt service payment; and

**WHEREAS**, the \$1,500,000 would be transferred to the Debt Service Fund as a transfer in from the Social Improvement Fund in order to reduce the County Tax Levy portion of the County's 2024 annual Debt service payments.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

- 1 Increase the expenditure in the 2024 budget for the Transfer from Social Improvement Fund by adding the sum of \$1,500,000 dollars to Transfer to the Debt Service Fund ; and
- 2 Increase the revenue in the 2024 budget for the Transfer from the Social Improvement Fund by the sum of \$1,500,000 to offset levy for the purpose of payment of the 2024 debt services payments.

Dated: October 11, 2023.

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Marathon County Health and Human Services Committee

**Fiscal Impact: Reallocate expenditures in the 2024 adopted budget. This amendment will increase the Other Financing Sources in the 2024 Debt Fund budget in the amount of \$1,500,000 dollars and increase the Other Financing Uses the 2024 Social Improvement Fund by \$1,500,000 dollars.**

## **AMENDMENT # 2 OF THE PROPOSED 2024 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2024 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, Marathon County has received final General Transportation Aid information for the 2024 budget for the Highway Department which results in a reduction of \$ 116,792 dollars for General Transportation Aids; and

**WHEREAS**, there has been a request to maintain 2024 funding for Highway services and projects for the Highway Department the Department requests to modify revenue estimates for interest income in the amount of \$50,000; and

**WHEREAS**, there has been a request to maintain 2024 funding for Highway services and projects for the Highway Department the Department requests to modify revenue estimates Sale of Highway equipment and Property in the amount of \$66,792 ; and

**WHEREAS**, the Board can fund said request by reducing General Transportation Aids by \$116,792 and increase interest income by \$50,000 and Sales of Highway Equipment and Property by \$66,792 in the Highway Department budget; and

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

- 1 Increase the revenue in the 2024 budget for the highway department by adding the sum of \$50,000 dollars to fund operations in the interest income account 48110; and
- 2 Increase the revenue in the 2024 budget for the highway department by adding the sum of \$66,792 dollars to fund operations in the sale of Highway equipment and property account 48303; and
- 3 Decrease the revenue in the 2024 budget for the Highway department by subtracting the sum of \$116,792 in the General Transportation Aids account 43534.

Dated: November 9, 2023.

---

Human Resources, Finance and Property Committee

**Fiscal Impact: Reallocate expenditures in the 2024 adopted budget. This amendment will increase the 2024 Highway fund revenues (interest income and sale of equipment and property) in the amount of \$116,792 dollars and reduce the 2024 GTA revenues in the Highway budget by \$116,792 dollars.**

## Kristi Palmer

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**From:** James Griesbach  
**Sent:** Tuesday, September 26, 2023 3:24 PM  
**To:** Kristi Palmer; Mary Hartwig  
**Cc:** Lance Leonhard  
**Subject:** FW: [EXTERNAL] Wisconsin Department of Transportation - 2024 Estimate Calculation - General Transportation Aids & Connecting Highway Aids

I need to go through this, but just received our notice for GTA, it went down \$116,792. I will follow up

---

**From:** Wisconsin DOT <noreply@dot.wi.gov>  
**Sent:** Tuesday, September 26, 2023 2:36 PM  
**To:** James Griesbach <James.Griesbach@co.marathon.wi.us>  
**Subject:** [EXTERNAL] Wisconsin Department of Transportation - 2024 Estimate Calculation - General Transportation Aids & Connecting Highway Aids

Dear Local Government Representative:

The letter containing your 2024 General Transportation Aids and Connecting Highway Aids Estimate Calculation is available at the following link:

[Download Notification Letter](#)

This estimate is provided for your convenience. Please be aware that this number is subject to change in the final calculations.

Please review the Calculation Detail Sheet on the back of the letter carefully. This is your opportunity to correct any errors prior to the calculation of final figures, which will be sent to you in mid-December, 2023. Changes and corrections are due by November 15, 2023.

You can also view and download this information in the Transportation Assistance System (TAS). TAS is a web-based tool that provides authorized local government officials access to data regarding their transportation aids and improvement program funding distributed by the department.

Please visit the WisDOT TAS webpage for more information: <https://wisconsindot.gov/TAS>.

Direct any questions on banking information or name, address, and email changes to Department of Revenue Local Government Services at [LGS@wisconsin.gov](mailto:LGS@wisconsin.gov) or 608-266-2569.

If you have any questions, please contact me via email at [megan.feeley1@dot.wi.gov](mailto:megan.feeley1@dot.wi.gov) or phone at 608-267-7261.

Sincerely,

Megan Feeley

GTA Program Manager

WisDOT | Division of Transportation Investment Management

Bureau of Transit, Local Roads, Railroads and Harbors | Local Programs & Finance Section

[megan.feeley1@dot.wi.gov](mailto:megan.feeley1@dot.wi.gov) | 608-267-7261 | [WisDOT GTA](#) | [WisDOT TAS](#)

*Please do not reply to this automated email. This mailbox is not monitored.*

### **AMENDMENT # 3 OF THE PROPOSED 2024 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2024 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, the Clerks of Courts has seen an increase in the cost of legal services for the 2024 budget and increase in Court Fees and Costs which would result in an additional increase in the Fees and Costs of \$150,000 dollars in the following accounts of the 2024 Clerk of Courts budget; and

**WHEREAS**, there has been a request to increase the Clerk of Courts 2024 Court Fees and Costs revenue by \$150,000; and

**WHEREAS**, there has been a request to increase the Clerk of Courts Legal services expenditure line for 2024 in the amount of \$150,000 ; and

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

- 1 Increase the revenue in the 2024 budget for the Clerk of Courts department by adding the sum of \$150,000 dollars to Court Fees and Cost revenue line; and
- 2 Increase the expenditures in the 2024 budget for the Clerk of Courts department by adding the sum of \$150,000 dollars to fund legal services; and

Dated: November 9, 2023.

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Human Resources, Finance and Property Committee

**Fiscal Impact: Increase revenues and expenditures in the 2024 adopted budget. This amendment will increase the 2024 Clerk of Courts revenues in the amount of \$150,000 dollars and increase expenditures in the Clerk of Courts budget by \$150,000 dollars.**

**CLERK OF COURTS**

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>	
<b>Fund: 101 - General Fund</b>				
<b>REVENUES</b>				Column1
State Grants - General Government	-	462,942	462,942	
Law and Ordinance Violations	288,745	130,000	130,000	
Municipal Court Penalties & Forfeit	7,535	394,933	394,933	
License & Permit Violation Penalty	-	80	80	
Court Fees and Costs	1,378,857	750,183	900,183	Increase fees to estimate
Employer Share of Insurance	39,427	-	-	
Employee Share of Insurance	3,989	-	-	
Local Department Charges Internal Service Fur	113	-	-	
Other Services to State Government	18,520	196,985	196,985	
Local Department Charges	-	10,346	10,346	
Interest Income	78,386	151,443	151,443	
Other Miscellaneous Revenues	3	-	-	
Refund of Expenditures	105	-	-	
<b>REVENUES TOTAL</b>	<b>1,815,680</b>	<b>2,096,912</b>	<b>2,246,912</b>	

<b>EXPENSES</b>				Column1
Salaries and Wages	1,138,669	1,824,928	1,828,320	
Salaries - PC/Network	165	-	-	
Other Special Pay	10,297	-	-	
Social Security	82,531	142,787	139,867	
Retirement Employers Share	66,600	122,485	124,175	
Dental Insurance	8,616	13,871	11,921	
Life Insurance	422	952	6,929	
Workers Compensation	1,674	1,883	1,080	
Unemployment Compensation	-	1,864	1,828	
Other Employer Contributions	27,253	25,168	18,252	
Health Insurance	316,681	551,836	524,404	
Mediation and Study Services	300	10,000	10,000	
Legal Services	661,762	600,000	750,000	Increase exp to estimate
Other Professional Services	15,999	41,000	41,000	
Psych Services and Evaluations	111,488	150,000	150,000	
Sheriff Processing Fees	-	100	-	
Machinery/Equipment Maintenance Services	-	500	500	
Building Equipment Maintenance Services	-	-	-	
Court Reporter	3,414	5,000	5,000	
Technology Services	11,476	17,120	17,120	
Transcription Services	840	-	-	
Process Services	-	-	100	
Other Special Services	22	115,000	115,000	
Interpreting/Translation Services	56,423	-	-	
Jury Fees	30,593	65,000	65,000	
Witness Fees	1,861	5,000	5,000	
Officer Fees	-	15,000	15,000	
Temporary Staffing Services	-	1,500	1,500	
Time System Fees	1,500	-	-	
Copier Charges	3,390	-	-	
Printing and Forms	3,656	10,000	10,000	
Small Office Equipment	-	1,100	1,100	
Office Supplies	9,750	20,000	20,000	
Books & Directories	-	500	500	
Subscriptions	18,105	22,000	22,000	

Membership Dues	596	1,500	1,500
Registration Fees/tuition	1,260	800	800
Personal Auto Mileage	530	1,500	1,500
Commercial Travel	60	-	-
Meals	81	300	300
Lodging	270	1,000	1,000
Parking	-	3,000	3,000
<b>EXPENSES TOTAL</b>	<b>2,586,282</b>	<b>3,772,694</b>	<b>3,893,695</b>
<b>REVENUE GRAND TOTALS:</b>	1,815,680	2,096,912	2,246,912
<b>EXPENSE GRAND TOTALS:</b>	2,586,282	3,772,694	3,893,695
<b>NET GRAND TOTALS:</b>	<b>(770,602)</b>	<b>(1,675,782)</b>	<b>(1,646,783)</b>



## **AMENDMENT # 4 OF THE PROPOSED 2024 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2024 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, Marathon County has received information on increase water rates for the 2024 budget for the Facilities and Capital Management Department which results in estimated increase of \$62,986 dollars for utilities cost-Water; and

**WHEREAS**, the Medical Examiner's personnel budget request for 2024 funding for personnel expenditures should be reduced in total by \$62,986; and

**WHEREAS**, the Board can fund said request by reducing Medical Examiners budget by \$62,986 and increase Facility and Capital Management's budget by \$62,986; and

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

- 1      Decrease expenditures the medical Examiners 2024 personnel budget Overtime by \$65,486; and
- 2      Decrease expenditures the medical Examiners 2024 personnel budget Special Activity Pay by \$17,500; and
- 3      Increase expenditures the medical Examiners 2024 personnel budget Health Insurance by \$20,000; and
- 4      Increase expenditures in the 2024 budget for the Facilities and Capital Management budget by increasing the Utilities -Water spend category by the sum of \$62,986.

Dated: November 9, 2023.

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Human Resources, Finance and Property Committee

**Fiscal Impact: Reallocate expenditures in the 2024 adopted budget. This amendment will increase the 2024 Facilities and Capital Management Department expenditures in the amount of \$62,986 dollars and reduce the Medical Examiners expenditures by \$62,986 dollars.**

**FACILITIES & CAPITAL MANAGEMENT**

Account Description	2023 (mid-Sept.) Actuals	2023 Amended Budget	2024 Requested Budget
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
Employer Share of Insurance	29,891	-	-
Employee Share of Insurance	2,921	-	-
Local Department Charges Internal Service Fund	666	-	-
Local Department Charges	25,000	25,000	25,000
Rental of Buildings and Property	255,242	584,901	601,976
Sale of Recyclable Materials	-	500	500
Other Miscellaneous Revenues	(8,730)	50	50
<b>REVENUES TOTAL</b>	<b>304,991</b>	<b>610,451</b>	<b>627,526</b>

**EXPENSES**

Account Description	2023 (mid-Sept.) Actuals	2023 Amended Budget	2024 Requested Budget	
Salaries and Wages	979,318	1,647,655	1,756,143	Column1
Overtime	5,379	41,279	32,491	
Shift Differential	12,928	6,270	8,020	
On Call Pay	16,110	40,276	17,900	
Uniform Allowance	7,768	9,000	8,739	
Other Special Pay	7,228	-	-	
Social Security	74,555	132,801	138,113	
Retirement Employers Share	57,283	111,086	119,897	
Dental Insurance	5,808	12,978	10,923	
Life Insurance	566	1,212	5,860	
Workers Compensation	10,062	20,776	21,438	
Unemployment Compensation	-	1,736	1,805	
Other Employer Contributions	29,659	26,661	20,309	
Health Insurance	246,779	485,154	472,595	
Other Professional Services	11,495	19,000	-	
<b>Water</b>	98,239	245,400	308,386	Increase \$62,986 WWW rates
Electric	581,736	884,500	884,500	Increase FCM from Med Exaimer Decrease
Sewer	26,804	-	-	
Natural / Propane Gas	343,051	905,000	905,000	
Telephone, Internet and Cable	7,530	12,000	12,000	
Other Utility Services	8,147	18,000	18,000	
Pest Extermination	5,062	5,460	5,460	
Motor Vehicles Repairs Services	3,557	5,000	5,000	
Machinery/Equipment Maintenance Services	17,516	15,350	29,000	
Grounds Repair & Maintenance Services	7,883	31,400	31,400	
Building Repair & Maintenance Services	7,189	49,850	38,610	
Building Equipment Maintenance Services	32,006	76,850	76,850	
Fire Protection	2,544	3,300	3,300	
Copier Charges	376	-	-	
Landfill Services	-	100	100	
Refuse Collection	21,583	77,700	77,700	
Sundry Contractual Services	109,790	210,000	210,000	
Printing and Forms	-	1,300	1,300	
Office Supplies	828	1,500	1,500	
Subscriptions	60	-	-	
Registration Fees/tuition	3,538	17,000	17,000	
Personal Auto Mileage	152	500	500	
Meals	-	700	700	
Lodging	-	2,500	2,500	
Meeting Expenses	205	400	400	
Lab and Medical Supplies	1,854	1,000	4,000	
Household and Janitorial Supplies	35,183	60,000	60,000	
Clothing and Uniforms	107	-	-	
Gasoline and Diesel Fuel	5,420	15,000	15,000	
Motor Vehicle Fluids - Oil, Grease, Antifreeze, Windshield W	806	1,000	1,000	
Motor Vehicle Parts & Supplies	995	3,500	1,000	
Tires & Tubes	116	2,500	2,500	
Shop Equipment-Tools-Supplies	8,105	23,500	23,000	
Machinery and Equipment Parts	7,371	18,410	15,000	
Sign Parts/supplies	290	-	500	
Painting Supplies	2,434	15,000	15,000	
Plumbing and Electrical Supplies	14,519	36,100	36,100	
Other Supplies	-	-	500	
Small Hardware/Wire/Nails	416	3,000	3,000	

Other Chemicals	29,655	23,000	30,000
Electrical Fixtures	315	3,000	3,000
Other Fabricated Materials	977	7,000	7,000
Miscellaneous Building Materials	-	3,500	3,500
Insurance Equipment Premium	-	4,230	4,357
Insurance Auto Liability Premium	-	5,957	6,136
Fees & Permits	2,657	8,000	8,000
Equipment Rent	-	1,000	1,000
General Municipal Buildings	6,193	-	-
Other Capital Improvements	84,928	317,600	317,600
<b>EXPENSES TOTAL</b>	<b>2,945,073</b>	<b>5,671,991</b>	<b>5,800,632</b>
<b>REVENUE GRAND TOTALS:</b>	304,991	610,451	627,526
<b>EXPENSE GRAND TOTALS:</b>	2,945,073	5,671,991	5,800,632
<b>NET GRAND TOTALS:</b>	<b>(2,640,082)</b>	<b>(5,061,540)</b>	<b>(5,173,106)</b>

MEDICAL EXAMINER

Account Description	2023 (mid-Sept.) Actuals	2023 Amended Budget	2024 Requested Budget
<b>Fund: 101 - General Fund</b>			
<b>REVENUES</b>			
General Government	164,624	-	-
Other General Government Fees	6,300	290,000	310,000
Employer Share of Insurance	3,101	-	-
Employee Share of Insurance	405	-	-
Local Department Charges Internal Service Fund	176	-	-
<b>REVENUES TOTAL</b>	<b>174,607</b>	<b>290,000</b>	<b>310,000</b>

**EXPENSES**

Account Description	2023 (mid-Sept.) Actuals	2023 Amended Budget	2024 Requested Budget	Notes
Salaries and Wages	247,306	362,004	401,867	Column1
Overtime	309	1,039	2,000	Should Be \$2,000 reduce \$65,486
Special Activity Pay	-	-	20,000	Should Be \$20,000 reduce \$17,500
On Call Pay	9,206	24,950	-	Move to FCM for Increase in Utilities-Water \$62,986
Other Special Pay	661	-	10,000	
Social Security	19,408	28,638	35,905	
Retirement Employers Share	14,536	23,307	30,399	
Dental Insurance	693	859	894	
Life Insurance	41	71	1,385	
Workers Compensation	2,598	4,685	5,419	
Unemployment Compensation	-	387	469	
Other Employer Contributions	4,851	3,910	2,685	
Health Insurance	18,840	36,934	47,126	Should be \$47,126 Increase \$20,000
Other Professional Services	-	5,000	5,000	
Telephone, Internet and Cable	1,157	2,500	2,500	
Indigent/Funeral Home Fees	2,400	9,300	9,300	
Technology Services	4,717	8,000	7,000	
Pathology Services	58,017	135,000	135,000	
Copier Charges	562	-	300	
Printing and Forms	-	1,000	1,000	
Small Office Equipment	156	3,000	3,000	
Office Supplies	340	2,500	2,500	
Publication Of Legal Notices	-	-	200	
Membership Dues	-	1,000	700	
Registration Fees/tuition	375	4,500	4,500	
Personal Auto Mileage	259	1,200	1,200	
Commercial Travel	-	1,500	1,500	
Meals	-	900	900	
Lodging	-	3,000	3,000	
Meeting Expenses	270	800	800	
Lab and Medical Supplies	214	3,500	3,500	
Clothing and Uniforms	-	1,200	1,500	
Gasoline and Diesel Fuel	3,077	8,000	8,000	
Gasoline Fuel	550	-	-	
Motor Vehicle Fluids - Oil, Grease, Antifreeze, Windshi	41	800	800	
Motor Vehicle Parts & Supplies	573	2,500	1,500	
Tires & Tubes	-	-	1,000	
Radio Parts & Supplies	-	-	500	
Insurance Auto Liability Premium	-	1,800	1,800	
<b>EXPENSES TOTAL</b>	<b>391,156</b>	<b>683,784</b>	<b>755,150</b>	
<b>REVENUE GRAND TOTALS:</b>	174,607	290,000	310,000	
<b>EXPENSE GRAND TOTALS:</b>	391,156	683,784	755,150	
<b>NET GRAND TOTALS:</b>	<b>(216,549)</b>	<b>(393,784)</b>	<b>(445,150)</b>	

# Corporation Counsel and Risk Management

## 2024 Budget Overview



# Summary of Corp Counsel 2023 & 2024 Budgets

Corporation Counsel  
101 General Fund  
All Cost Centers

	<u>FY2023</u> <u>Actuals (thru mid-Sept.)</u>	<u>FY2023</u> <u>FY23 County Amended</u>	<u>FY2024</u> <u>FY24 Requested Budget</u>
Accounts			
<b>Revenues</b>			
Intergovernmental Charges for Service	90,765	507,643	86,975
Public Charges for Services	12,584	0	301,000
<b>Total Revenues</b>	<b>103,350</b>	<b>507,643</b>	<b>387,975</b>
<b>Expenses</b>			
Contractual Services	1,435	9,472	11,000
Operating Expenses	8,044	25,630	16,500
Personnel Services	609,701	931,234	944,143
<b>Total Expenses</b>	<b>619,181</b>	<b>966,336</b>	<b>971,643</b>
<u>Net Change</u>	<u>-515,831</u>	<u>-458,693</u>	<u>-583,668</u>



# Corp Counsel Budget Highlights

## Revenue

- Corp Counsel is not a revenue generating department
  - Only revenues are charges to other governments (Lincoln and Langlade Counties) and reimbursements from partner agencies (federal passthrough from Social Services for child welfare and child support cases)
- New in 2024 - Charges for services provided to intergovernmental agencies and enterprise funds (NCHC, CCITC, Library, ADRC, Airport, Solid Waste)

## Expenses

- Personnel 3% increase
- Reduced operating expenses by \$9,130

# Corp Counsel Budget Highlights

## What's new?

- Risk Management
  - Subset of duties previously performed by Risk Manager relative to actual or potential legal claims are transitioning to Corp Counsel's Office.



# Summary of Risk Management 2023 & 2024 Budgets

**Risk Management  
710 Property and Casualty Insurance Fund  
All Cost Centers**

<b>Accounts</b>	<b><u>FY2023</u> <u>Actuals (thru mid-Sept.)</u></b>	<b><u>FY2023</u> <u>FY23 County Amended</u></b>	<b><u>FY2024</u> <u>FY24 Requested Budget</u></b>
<b>Revenues</b>			
Intergovernmental Charges for Service	0	1,458,172	1,530,000
Miscellaneous Revenue	12,337	0	0
Public Charges for Services	774	0	0
Other Financing Sources	0	874,129	916,447
<b>Total Revenues</b>	<b>13,111</b>	<b>2,332,301</b>	<b>2,446,447</b>
<b>Expenses</b>			
Contractual Services	9,148	18,350	19,270
Fixed Charges	997,953	2,228,064	2,340,750
Operating Expenses	7,546	16,450	17,270
Personnel Services	41,215	69,437	69,157
<b>Total Expenses</b>	<b>1,055,861</b>	<b>2,332,301</b>	<b>2,446,447</b>

# Risk Management Budget Highlights

Budget increases are based upon insurance premium increases from our insurers – average increase around 7%; property insurance increase was 9%

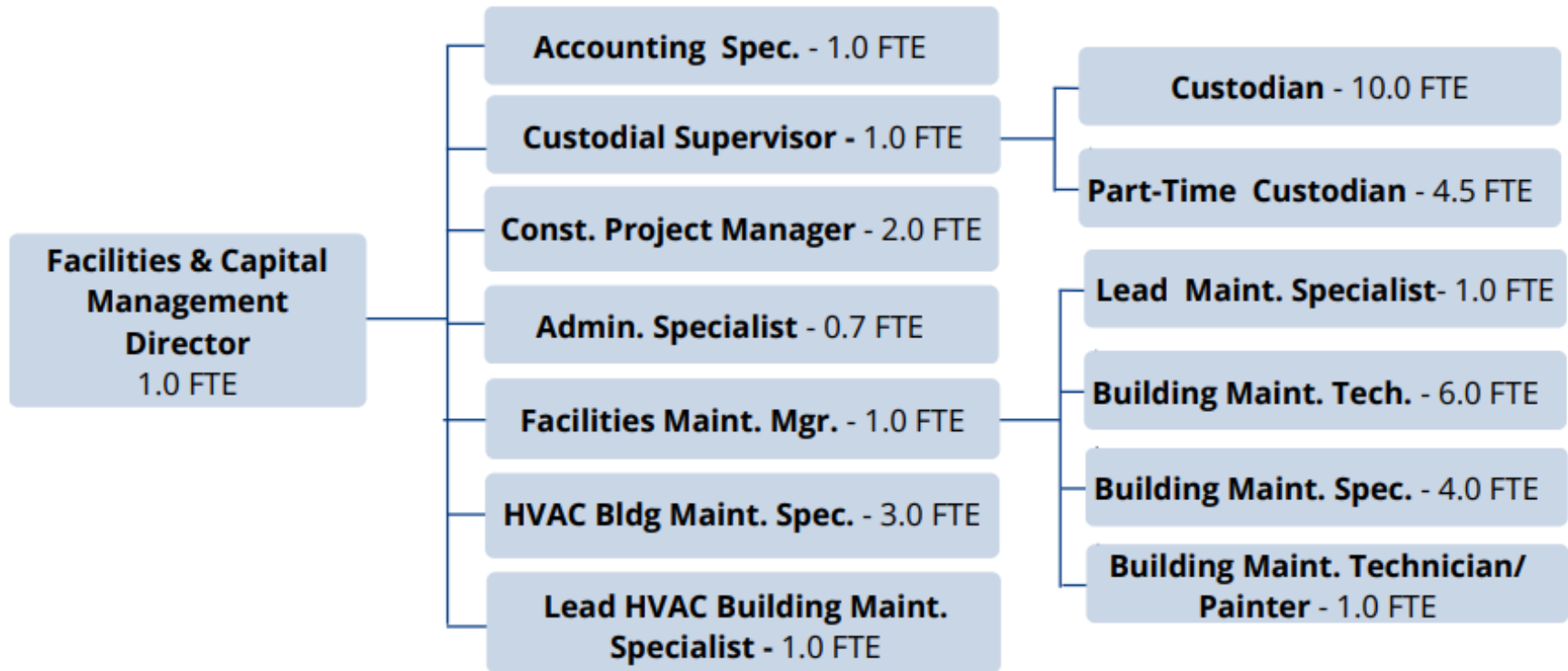
Costs are distributed amongst departments based on property and personnel insured

**Questions?**



# Facilities & Capital Management 2024 Budget Overview

# Your Facilities Team



\*Eliminated seasonal maintenance position due to it not being filled.

# Training & In-House Advancement

- Millwright Apprenticeship via North Central Tech
- Building an in-house HVAC path that mirrors this and will be specific to Marathon County buildings and needs
- Wisconsin Healthcare Engineering Association
  - Provides needed training and webinars relevant to NCHC
  - One of our Project Planners is President of the regional chapter
- Wisconsin Facilities Management Association
- These types of programs provide in-house paths for staff to follow and continuity as staff retires. They also allow FCM to share information and learn from other counties, which— together—ultimately helps complete more work without contracted services and to save on costs to the County.

# Looking Ahead

- FCM is continuing to expand its umbrella based on previous guidance and to better serve facilities across all departments.
  - Parks, Highway, UWSP-Wausau, North Central Health Care
- Custodial, Maintenance, and HVAC may eventually need additional capacity to take more on. (TBD)
  - ~45,000 sq. ft./person for Custodians
  - ~50,000 sq. ft./person for Maintenance
  - Looking to discuss how FCM can help UWSP-Wausau for HVAC
- Some deferred projects in 2024 Capital Budget along with other previously deferred projects. To avoid falling behind, FCM will put together an improved CIP planning document focusing on 2025-2028 and bring that to this committee.

# Summary of 2023 & 2024 Budgets

## Detailed Breakout in the Packet

### FACILITIES & CAPITAL MANAGEMENT

<b>Account Description</b>	<b>2023 (mid-Sept.) Actuals</b>	<b>2023 Amended Budget</b>	<b>2024 Requested Budget</b>
<b><i>Fund: 101 - General Fund</i></b>			
<b><u>REVENUES</u></b>			
Employer Share of Insurance	29,891	-	-
Employee Share of Insurance	2,921	-	-
Local Department Charges Internal Service Fund	666	-	-
Local Department Charges	25,000	25,000	25,000
Rental of Buildings and Property	255,242	584,901	601,976
Sale of Recyclable Materials	-	500	500
Other Miscellaneous Revenues	(8,730)	50	50
<b>REVENUES TOTAL</b>	<b>304,991</b>	<b>610,451</b>	<b>627,526</b>

There are additional opportunities for leasing space to agencies and services the county partners with.



# Personnel Costs

## FACILITIES & CAPITAL MANAGEMENT

Account Description	2023 (mid-Sept.) Actuals	2023 Amended Budget	2024 Requested Budget
<b>EXPENSES</b>			
Salaries and Wages	979,318	1,647,655	1,756,143
Overtime	5,379	41,279	32,491
Shift Differential	12,928	6,270	8,020
On Call Pay	16,110	40,276	17,900
Uniform Allowance	7,768	9,000	8,739
Other Special Pay	7,228	-	-
Social Security	74,555	132,801	138,113
Retirement Employers Share	57,283	111,086	119,897
Dental Insurance	5,808	12,978	10,923
Life Insurance	566	1,212	5,860
Workers Compensation	10,062	20,776	21,438
Unemployment Compensation	-	1,736	1,805
Other Employer Contributions	29,659	26,661	20,309
Health Insurance	246,779	485,154	472,595

2024 Total: \$2,614,233



# Large, Non-Personnel Costs

## FACILITIES & CAPITAL MANAGEMENT

Account Description	2023 (mid-Sept.) Actuals	2023 Amended Budget	2024 Requested Budget
Other Professional Services	11,495	19,000	-
Water	98,239	245,400	245,400
Electric	581,736	884,500	884,500
Sewer	26,804	-	-
Natural / Propane Gas	343,051	905,000	905,000
Telephone, Internet and Cable	7,530	12,000	12,000
Other Utility Services	8,147	18,000	18,000
Pest Extermination	5,062	5,460	5,460
Motor Vehicles Repairs Services	3,557	5,000	5,000
Machinery/Equipment Maintenance Services	17,516	15,350	29,000
Grounds Repair & Maintenance Services	7,883	31,400	31,400
Building Repair & Maintenance Services	7,189	49,850	38,610
Building Equipment Maintenance Services	32,006	76,850	76,850
Fire Protection	2,544	3,300	3,300
Copier Charges	376	-	-
Landfill Services	-	100	100
Refuse Collection	21,583	77,700	77,700
Sundry Contractual Services	109,790	210,000	210,000
Printing and Forms	-	1,300	1,300
Office Supplies	828	1,500	1,500
Subscriptions	60	-	-

2024 Total: \$2,545,120

# Utility Rates Review

## Natural Gas

- Costs increased dramatically due to the war in Ukraine.
- US replaced Russia as primary source for this fuel, and US is now the biggest global exporter.
- Price is global now.
- Spot price has been mostly stable.
- Constellation and Alpha 365.

## Electricity

- WPS is saying to expect relatively flat rates or a decrease.
- Utilities bring rate proposals to the Public Service Commission.
- Investments in renewable energy systems are at record highs so rates may increase after 2024.

## Water

- Wausau Waterworks rates increased 78% from 2022 to 2023.
- ~\$150K higher for the latter half of 2023 and ~\$250K higher for 2024.
- This was done through a smaller rate increase in April and a much larger increase in July.
- No 2024 rate increase currently being discussed. Will need to monitor.

# Supplies & Support

## FACILITIES & CAPITAL MANAGEMENT

Account Description	2023 (mid-Sept.) Actuals	2023 Amended Budget	2024 Requested Budget
General Municipal Buildings	6,193	-	-
Other Capital Improvements	84,928	317,600	317,600
<b>EXPENSES TOTAL</b>	<b>2,945,073</b>	<b>5,671,991</b>	<b>5,737,646</b>
<b>REVENUE GRAND TOTALS:</b>	304,991	610,451	627,526
<b>EXPENSE GRAND TOTALS:</b>	2,945,073	5,671,991	5,737,646
<b>NET GRAND TOTALS:</b>	<b>(2,640,082)</b>	<b>(5,061,540)</b>	<b>(5,110,120)</b>

Other Capital Improvements = Small Capital Improvement Funds

Personnel + Large, Non-Personnel Expenses = \$5,159,353\* or 89.9%

\*Expenses only. Revenues are included in the Net Grand Total

# Capital Projects Fund

- 2024 Requested Budget (Expenses)
  - Positions related to CIP project management and Workday implementation make up the personnel costs out of this fund.
- 2024 CIP Projects and Rolling Stock are listed here starting at the bottom of Page 30 and continuing onto Page 31 in the packet.
- This fund, like any other, is subject to change upon final budget adoption.

## 2023 HIGHLIGHTS

In 2023, the department had numerous achievements including:

- **Lake View Drive Campus:** The completion of remodel of 1000 Lakeview Drive for relocation of Social Services and additional spaces for the Marathon County Employees Credit Union, Emergency Management, and new Lake View Conference Center.
- **Mount View Care Center:** The completion of the final remodel phase of Mount View Care Center on the NCHC Campus.
- **Courthouse Complex:** Key improvements to the Courthouse roof, HVAC, and exterior envelope. In addition, several improvements were made to the jail's HVAC systems.
- **UWSP at Wausau Facilities:** Expanded coordination with the UWSP maintenance staff.
- **Energy Efficiency:** Continuing to install new, more efficient equipment on the Lakeview Campus and beyond while refining our approach to save energy whenever possible.
- **Unplanned Repairs:** Responded effectively to several unexpected equipment failures such as a dated boiler system in East Gate Hall and an older chiller in the Courthouse.

## LOOKING AHEAD TO 2024

Looking forward to 2024, the department will continue to work on and manage a variety of projects. Noted below are some of the more significant projects that will take place in 2024:

- **Lake View Drive Campus:** Completion of final construction on the County's Lake View Drive Campus and restoration of the campus grounds and green spaces.
- **HVAC Replacement:** Continue to replace and/or plan for replacing dated HVAC equipment in county properties such as the courthouse and Juvenile Center.
- **Consolidated Facilities Management:** Continuing to bring more County-owned facilities and associated infrastructure under the department's roof to build a more centralized and coordinated approach to facilities management that better serves the County and the public.
- **CIP Process Enhancements:** Facilities & Capital Management staff will continue to work with County Administration and the Finance Department staff to overhaul the CIP planning process to better plan for and allocate resources for capital projects while providing greater assistance to departments.
- **Courier Service:** Working with the County Clerk's office to utilize current FTE and bring the County's Courier Services back to the county, saving the County approximately \$18,000.
- **Energy Efficiency:** Completion of a preliminary energy audit to assist the County in identifying projects, strategies, and policies that can help use energy more efficiently with the goal of reducing energy consumption and offsetting annual increases in utility rates.



Questions?

## Library Chiller Project Key Information—October 2023

- Construction Documents are on the verge of completion. Current equipment is end of life.
- There is a long lead time on some equipment. If the project is funded, work would be done through 2024 to work back to those items which would likely come in later in the year. Completion would be in late 2024/early 2025. This is dictated by lead times.
- Postponing to 2025 would add costs as inflation for construction has softened but is still there. Generally, you're looking at 2-3% as a separate "inflation" line item in addition to contingency lines and other cost increases on a construction budget generated in 2023.
  - o For the Chiller project, that would likely be at least \$50-90K.
- We are not seeing costs go down from the new 'floor' and some equipment cost escalations have a life of their own. Those are hard to predict.
- Postponing for a year would mean Final Completion in 2026 assuming a contract was in place by the end of 2024.
- The key factor on timing if ARPA funding is used is that ARPA funding for any contributing entity must be expensed via a contract in place by 12/31/24 but work can continue through 12/31/26 on a larger project like this one. That's my understanding.
- One would not want to bid this project out mid-year as it would be more difficult to find some contractors. That factor alone means costs most likely go up. A few vendors we're working with are telling us they are already booking well into 2024, which according to them is somewhat unprecedented.
- One would want to bid in late November/early December 2024 if a January-February 2024 bidding window isn't hit. You'd need a week or two in there—post approvals—to finalize a contract since the holidays and hunting are in play. I can't say for certain how much costs would go up in total, but it's a factor worth mentioning if it is postponed, and/or an alternative approach is pursued.
- Substantial Water Rate Increase
  - o Rates have increased 78% as of July 1, 2023. No additional rate increase is currently being planned in 2024.
  - o This increase means the annual expense has essentially doubled to \$97,494.48
  - o Assuming no other rate increases over 25 years, this equates to \$2,437,362
  - o The total project cost is \$2,832,224
  - o Difference: \$394,862
    - Rates **will** increase over the next 25 years
    - A newer air-cooled system is easier to maintain and more efficient
    - This means a major component of this project is cost avoidance, especially compared against the status quo.

To be very clear, my intention in including the information above on the Chiller project is only to provide context for whatever decisions are made.



**1100 Lake View (A&B) Project—Key Information –Adjusted Project Cost: \$3,879,458**

**Case 1: Marathon County sells 400 E. Thomas St. and the River Drive properties (210, 212, 326)**

- The most recently assessed value of 400 E. Thomas St. would fund most of the project.
- The River Drive properties have not been assessed, but the HRFC could task staff with conducting an assessment and then pursue a sale of one, two, or all three properties.
- Given the value of 400 E. Thomas St. it is very unlikely that utility savings and the sale of properties at both locations would not fund the entirety of the 1100 Lake View Project.
- Utility savings of \$44,000/year at River Drive and ~\$17,000/year at Thomas St (unoccupied except for the Credit Union).

Selling these buildings would provide funding that could be used elsewhere, as the project would be funded with ARPA dollars. Not using ARPA dollars prior to 12/31/24 would require an alternative funding source for any project in this space moving forward. As a multi-million-dollar project (i.e., given the size of the space), it is likely that the County would need to borrow funds, which would incur additional costs (e.g., interest, borrowing costs, debt service levy).

Moving forward would allow the County to achieve the following:

- Reduce the County footprint
  - o Less square footage to maintain, repair, etc.
  - o Fewer utility costs, especially when considered against the life of the project
  - o No need for additional staffing to maintain a larger footprint
  - o No need to plan for large equipment replacements (i.e., CIP type projects)
  - o A consolidation of services that would generate some synergy between likely partners in the Lake View location, including county departments (e.g., centralized Finance)
  - o Free up space in the courthouse for departments and services provided within the justice system (e.g., additional space for Probation & Parole, the DA's Office could move out of the basement, CASA). This would all tie into a Courthouse Master Plan.

**Case 2: Marathon County leases 400 E. Thomas St. and the River Drive properties (210, 212, 326)**

- Leasing one or more of these properties could provide revenue over time that would offset the costs of the Lake View Project. This is a longer-term ROI.
  - o 400 E. Thomas St. is 31,000 sq. ft.
    - Does not include the Credit Union, which still receives County services
    - Social Services' location at 1000 Lake View Drive is 20,000 sq. ft. (-11,000 sq. ft.)
  - o 210 River Drive is 11,000 sq. ft.
  - o 212 River Drive is 18,000 sq. ft.
  - o 326 River Drive is 6,000 sq. ft.
  - o Total: 66,000 square feet
    - **Example Only:** \$990,000/year @ \$15/sq. ft.

- How the leases are structured could have impacts on operations.
  - o If the leases left utilities, refuse, custodial, and maintenance funded by those leasing the properties, there would be few impacts aside from maintaining and replacing key infrastructure (i.e., HVAC).
    - 400 E. Thomas St. is older an older HVAC system
    - River Drive properties is newer HVAC as of 2017-2018 throughout
  - o If the County remained responsible for the items above, it would require additional staff as the County’s footprint would be increasing in size. There would be up to an additional 66,000 square feet to clean, maintain, etc.
    - Custodian I: \$74,876/year
      - ~45,000 sq. ft. per person is a common benchmark in WI counties
    - Building Maintenance Technician: \$90,952/year
      - ~50,000 sq. ft. per person is a common benchmark in WI counties

Position	Total Cost	Wages	UI	Taxes		Benefits				Allowances		
				Social Security	Medicare	Medical	Dental	Workers' Comp	PEHP	WRS	Disability	Uniform
Custodian I	74,876	40,472	40	2,509	587	26,221	855	498	546	2,793	156	200
Custodian II	78,114	43,257	43	2,682	627	26,221	855	532	546	2,985	167	200
Building Maintenance Technician	90,952	54,213	54	3,361	786	26,221	855	667	546	3,741	209	300

- The Lake View Campus Project is 71,000 sq. ft.

**Case 3: Marathon County doesn’t move departments to 1100 Lake View Drive**

- The current project is the last of the projects that have been done around this space in recent years as part of a longer-term plan. If this project did not move forward, the County would want to determine what the new plans for this space would be.
- The costs incurred to date would generate construction documents for the current project, but if a different project was entertained in the future some or all of those costs would be lost.
  - o If the same project moved forward at a later date the costs in the 2023 construction documents will have gone up. This would need to be adjusted if/when a decision was made to move forward.
  - o Inflation is still present in the construction sector, though it has softened somewhat. We are seeing separate “inflation” line items in construction budgets for projects in 2024. This is beyond the various contingencies put into place.
  - o A 3-5% increase per year on this project would range from \$116K to \$194K per year.
- There would be 71,000 sq. ft. of unused, potentially incomplete space between the NCHC side of campus and the County side of campus.
  - o Decisions on the use of this area in the future could lead to the need to conduct different space programming, designs, etc. for a build-out.
- The current Construction Manager (Miron) would leave the campus. This would require them or a future Construction Manager—assuming something would be done with this space in the future—to re-mobilize their equipment somewhere on the campus at additional cost.

- If construction was to occur in the future, contractors (et al) would need to mobilize and park on the back side of campus. This would have parking and access implications given job site requirements for projects like this. It would also increase traffic in the area through the end of construction. These issues can be handled, but they are also a concern of the South East Side Neighborhood who we meet with regularly to provide updates, address concerns, etc.
- FCM would ask for necessary funding to fully leverage the ongoing HVAC project in order to have those pieces of the 1100 Lake View Drive Project dovetail with it. This would include HVAC components, fire sprinklers, alarm systems, and ceilings/ceiling spaces.
- There would be holding costs for utilities and other costs while the County decided what to do with this space.

One last question associated with this and other projects, especially when ARPA funding is potentially in play, is if this project is not funded is there an intent to shift the funding to other projects? As a part of the 2024 Capital Budget process, FCM deferred some projects due to the low CIP rollover amount and to leave unspent ARPA funding to be used on unfunded projects on the 2024 project list, other deferred projects, or elsewhere in the budget.

If the project does not move forward, FCM will look to tie the 1100 Lake View Drive project area into ongoing projects so that the space would have fundamental concerns addressed though no known use for the square footage. A new planning effort would make sense after completing that work, as the vacant space would be available for other purposes (e.g., leasing to other entities). Once an alternative plan was decided upon, FCM could commence work on realizing the goals of that effort.

Ultimately, FCM's job does not change regardless of the decisions that are made, and this information is provided solely to provide some context and data for the decision-making process.