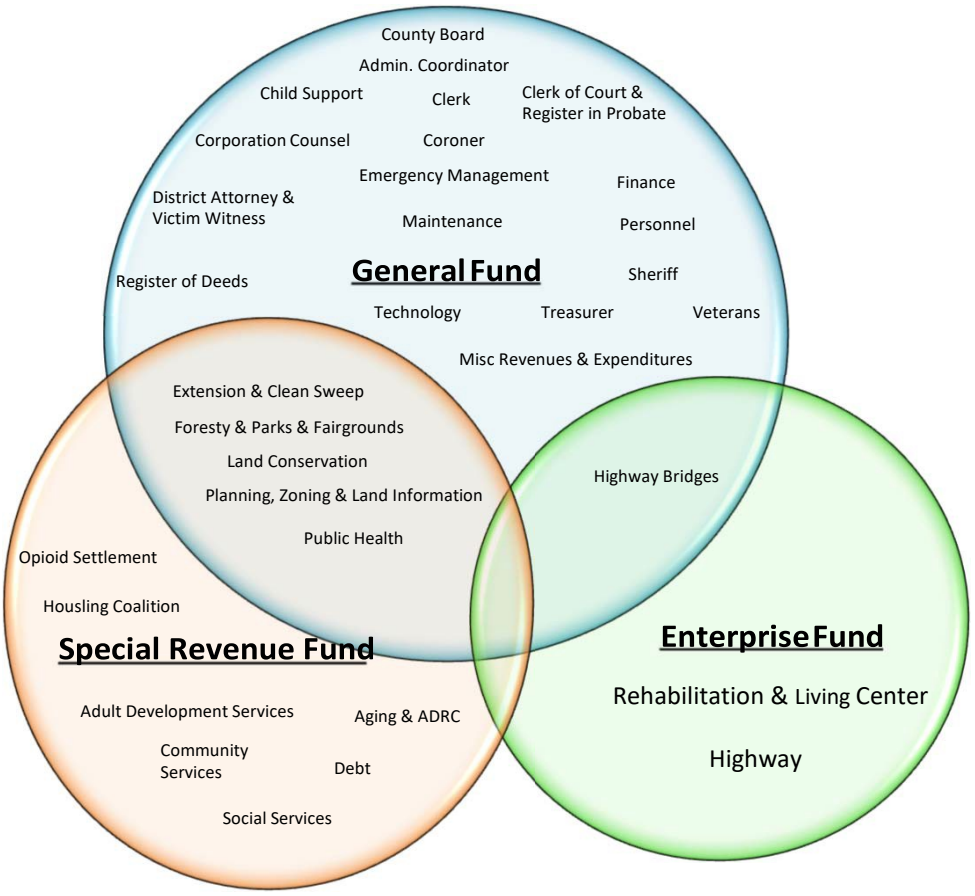
2026 CLARK COUNTY BUDGET

One County - Clark County

Multiple Departments



BUDGET SUMMARY, FUND BALANCES, GRAPHS & NARRATIVE INDEX

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The **proposed revenue** budget is noted with a **RED TAB**
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The **department budget revenue and expenditure line detail** is noted with a **GREEN TAB**

If you have any questions regarding the reading of the budget, contact Terri Domaszek, Comptroller, Office of Finance. If you have a specific question on a Department budget, please contact the Department Director.



2026

*BUDGET SUMMARY
*FUND BALANCES
*GRAPHS
*NARRATIVES

Clark County
Board of Supervisors

*Office of the Chairman *517 Court St. * Neillsville, Wisconsin 54456 * 715- 743-5225*

October 2025

MEMO TO: Clark County Board of Supervisors

FROM: Finance Committee

SUBJECT: 2026 Budget

Prior to meeting with the department heads and committee chairpersons, the Finance Committee established the following goals and objectives for the 2026 budget process by including the following instructions:

- Meet the levy limit as anticipated by the State of Wisconsin
- Within the levy limit, maintain the county's infrastructure to ensure that future boards do not have to react to aging and broken systems causing a sharp rise in the property tax levy and rate.
- Within the levy limit, protect the effective delivery of essential services and protections.
- To the greatest extent possible, maintain current discretionary services provided by the county.
- Finance Committee appreciates the efforts that have been made since the 2006 budget year when the levy limits were first enacted. We are expecting a budget gap this year due to a lot a different causes ranging from revenues, expenditures, levy limits and decreased fund balances and capital expenditures. The Finance Committee realizes that the amount of fund balance that is replenished each year for use in the next year's budget is important for county budgeting purposes. **The department heads are instructed to budget a maximum 1% increase in expenditures without the capital outlay. Look at your 2025 budgeted expenditures, subtract out the capital assets, and look at the same for 2026. The overall difference should be no more than a 1% increase**. All capital assets ($5,000 or more) will be considered separately from the other expenditures and collectively within the county. **Extra consideration will be given to those that gave back some of their budget when considering the last 2 years of the fund balance increase/decrease over the amount that was budgeted to be used.** The waiver would not have to be filled out if half of the yearly average for the last two years of the amount returned to the fund balance above the budgeted amount without the capital outlay was not exceeded. The 2nd page of the narrative will reflect this calculation.
- **However, the county wide levy limit will still be a factor in what can ultimately be allowed to be budgeted**. Finance Committee will be looking at the mandated programs. They will also be looking at what you are doing to reduce expenses and if you have lost revenue then what action you are taking to reduce the corresponding expenses. Each department is to meet and present options to their supervising committees and Finance Committee to meet that goal. **Note that even if your levy does not have an increase,**

Finance Committee may have to review some departmental budgets in order to come in with a balanced budget and at the same time meet the levy limits.

- **Finance Committee has limited general fund balance to work with for the 2026 year vs the last few years. Therefore, Finance Committee requests that you are "frugal" in developing and approving your budgets.**
- As part of the budget process each department was asked to come in with information on possible known changes in expenditures and revenues that could be occurring in the next 5 years.
- A "Five Year Planning Guide – Capital Expenditures" was requested in order to develop a 5-year plan for all of Clark County's capital expenditures.
- A large area of concern is the funding of the highway roads. The levy itself cannot be looked at to continue to fund the construction of the county roads. For that reason, a Resolution Approving short-term one month debt will be asked to be passed, in October to fund $3,800,000 for the construction of county roads. The amount is included in the 2026 budget. There is also an additional amount of short-term one month debt in the amount of $2,300,000 for other departments capital outlay. This brings the total for the short-term one-month debt to $6,100,000

The 2026 budget continues not knowing when any major turn of events will likely result in a transfer from the general fund. Of particular concern are the delays in the infrastructure such as the Highway Construction and the out-of-home placements for human service departments and significant unanticipated law enforcement or legal investigations. This along with the concern for the preservation of fund balances is on the minds of Finance Committee. Also knowing that capital expenditures are sometimes delayed and the consequences of the delays are paid out in the future years Finance Committee plans on continuing to address this issue in the coming years. Once the budget is implemented in January, it will need monitoring by the oversight committees and the Finance Committee to ensure that plans are put in place to address significant modifications from the original plan.

The committee reminds their fellow supervisors that the county is a large business providing services to people. This means that we are all presented with a significant responsibility in making certain that all of those dollars, regardless of the source, are spent efficiently and effectively.

Of significant concern to the committee today and in future budgets, is the labor environment; cost of fuel and supplies; equipment/facilities repair and replacement; and the larger infrastructure of roads, bridges and dams.

A Finance Committee objective is to improve our system that is inadequately performing due to federal requirements that have changed in the last few years.

The committee would like to thank the supervising committees and the department heads for their efforts in the budget process.

CLARK COUNTY FINANCE COMMITTEE

Chuck Rueth, Chairman
Duane Boon
Ken Gerhardt
DuWayne Trunkel
Tom Wilcox

Clark County
2026 PROPOSED BUDGET

SUMMARY OF KEY ELEMENTS – PROPOSED 2026 BUDGET

MAJOR 2026 BUDGET ISSUES

Clark County's 2026 proposed budget expenses are $107,965,851, an increase of $5,119,635 over the 2025 adopted expected spending levels. The major portion of the increase is comprised of three main departments. They are the Rehabilitation & Living Center, Community Services and Sheriff departments. All three will have more detail in each department's discussion

With higher amounts for new construction growth in the county's equalized valuation; and with the increase of various sources of revenue; the increase is proposed to meet the state-imposed levy limit increase allowed. The individual department budgets address the increases and decreases in revenues and expenditures and there is also the county sales tax and continued use of fund balances. This translates to an overall net decrease in the property tax levy rate after adjusting for the library, debt and bridge aids correlates to a tax levy rate of $5.884597/$1,000 of equalized value – a decrease from the previous year's tax levy rate of $6.807029/$1,000 of equalized value.

EQUALIZED VALUE

Clark County's equalized value (Tax Incremental Districts out) increased in 2025. The amount increased by 15.55% in 2025 from $3,397,020,300 to $3,925,392,600. Clark County's net new construction for 2024-2025 was $80,751,000 or 2.329% per the Wisconsin Department of Revenue. Clark County was only allowed to increase the levy by the net new construction plus terminated TID of .0% for a total of 2.329%. The proposed budget, which limits the tax levy to new growth, results in a decrease of $0.922432 in the property tax rate to $5.884597/$1,000 of equalized valuation.

PROJECTED REVENUES

The County's projected 2026 revenues are $107,965,851 compared to $102,846,216 anticipated for 2025 adopted budget, an increase of $5,119,635. The revenue differences can be attributed to an increase in federal and state grants. And there is an increase in the charges for services. And there is a decrease in the transfer between funds. The levy decreased to an amount that would equate to a tax levy rate that is lower than the previous year.

FUND BALANCES APPLIED/CONTINGENCY FUND

Clark County has consistently balanced the budget utilizing fund balances and available cash. Budgets are generally compiled without allowing for unanticipated large law enforcement investigations and unforeseen additional out of home placements in human services. Fund balances applied in the annual budget are usually not totally expended in all funds. The 2026 budget has $11,327,262 fund balances applied to offset the levy. There was $11,227,076 of fund balances applied to offset the 2025 budget. The General Fund had more unassigned fund balance that could be used in the budget process. With the individual budgets being budgeted tighter and with the hope that there will not be too many unexpected costs, there may not be as many anticipated excess revenues or unspent expenditures that can help to replenish fund balances. However, what seems to help is the way the Finance Committee has structured the requests from the department for the last eight budget years. Extra consideration is given to expenditures, if a department has returned money to the fund balance in the previous two years. The total general

fund balance applied including the county sales tax fund balance and non-lapsing funds amounted to $6,631,022. This was an increase from the previous year's amount of $6,422,673. The general fund had more fund balance available to use in the 2026 budget year. A couple of main reasons were not needed to use the $4,355,490 fund balance that was pledged for the year 2024. And receiving more revenue in some non-department areas. Other fund balances applied in the 2026 budget have varied with some increasing their usage per the request from Finance Committee. If the amounts are actually used as budgeted, we could have some challenges in the 2027 & 2028 budget years.

The Contingent Fund has been budgeted at $1,800,000 in the proposed 2026 budget. This dollar amount represents dollars for unforeseen overages that can occur in any departmental budget. The Finance Committee is allowed to authorize up to 10% of the departmental account overage to come out of the Contingent Fund. The frugal manner in which budgets have been presented, and the volatility of unexpected expenses has warranted a base amount included in the 2026 budget. It does allow for CPI increases in wages, health insurance amount not known at the time of the budget and other unforeseen departmental overages. This may not be enough for that account. In some years the full amount of the Contingent Fund had been used as such was the case in the 2010 year. The fund balances, if managed properly can be a means of leveling out the ups and downs of government budgeting.

MAJOR EXPENSE HIGHLIGHTS

Position Inventory and Wages and Benefits

The budget book includes the county position inventory that reflects the number of positions that have been reduced from 2001 to the 2026 budget. In 2001, there were 444 full time positions in the budget and in 2026 there are 440 full time positions in the budget – a reduction of 4 full time positions during the twenty-six years. Some of the full-time positions were reduced to part-time positions over the years. There are 212 part-time positions in the 2026 budget compared to 222 in the 2001 budget, a decrease of 10 part-time positions during the twenty-six years. Departments adding a new full-time employee(s) were Community Services, Rehabilitation & Living Center (RLC), and Adult Development Services had 7 of their 38 hour a week part time employees adding 2 hours a week to make them full-time. Some positions will be funded by grants or extra charges for services. Social Services decreased 1 full-time employees. The total amount of 4 less full-time and 10 less part-time employees calculated to be a total reduction of 14 county employees since 2001.

Impact on Services/Capital/Equipment

HIGHWAY

- Repaving 15.6 miles of CTHS in the 2026 budget, this in effect moves the repaving cycle from 20 years in the 2025 budget to 19 years - past repaving cycle would have included approximately 20 miles. The 15.6 miles will also be possible with the passage of resolution for short-term one month debt of $3,800,000 for the highway roads that was voted on in October. Finance Committee wanted to go with the above debt to help the Highway to maintain the roads and still be below last year's tax levy rate. The resolution will need a ¾ vote. Without the resolution passing, zero miles of repaving will be able to be completed for 2026. The budget also includes Highway fund balance in the amount of $1,000,000 used for the year 2026. With 15.6 miles of repaving

included in the budget, this puts it on a 19-year repaving cycle, which helps to stop the continual downslide of miles of roads that we have been behind since 2005. The average miles from 2017 to 2026 are 16.58. This is much better than the years 2006 to 2016 when the average was only 9.55 miles per year which is a 32-year rotation. The average for the 19-year period is 12.9 miles. However, without the help of the short-term one-month debt it would not have been possible.

- With the current levy limits that are in place from the state, we cannot just increase the Highway levy by the same amount that we are securing debt for and still stay under last year's levy. The way we can do it is to take out debt with a ¾ vote. If we just increased the levy without the debt we would be over our limit by that amount, and our Shared Revenue aids would be reduced by the amount that we are over our limit. By taking out debt, we are using the tools that are allowed and still come under last year's tax levy rate.
- The road construction costs have risen dramatically since 2000 and any funding from the federal or state levels are not keeping up with the costs. In 2000 the average cost per mile was $64,821. In the 2025 budget, the average cost per mile is $278,323. The cost fluctuates based on the price of blacktop and the type of road that is being constructed including the inches of blacktop thickness needed and the width of the road. This is a 429% increase.
- Budget includes pavement maintenance on CTHS in order to give the public a better riding surface and try to prolong the useable life of the existing pavement. For the year 2026 a total of 29.7 miles of county roads is budgeted to have chip seal applied to them.
- The Highway building project of a total of $8 million over a three-year period was completed in 2024. The county is now paying principal and interest for the duration of the 10-year loan which will end on 1/2/2032. Budgeting to include interest and principal on the Highway loan. This amount comes out of the debt fund.
- Budget includes the balance of the construction of the CTH G Bridge and the CTH M Bridge and the 2026 construction of the CTH A Bridge. The construction includes only the portion of the costs that will be charged to the county.
- As has been expected, for the last several years, 2014 was the last year that Highway could count on consistent revenue stream from Federal Aid. Expect only 1 STP Rural (Federal Aid) Project every few years where in the past it would have been an average of 1 per year.
- Equipment purchases were minimal. Capital equipment expenditures are budgeted on what can be afforded and not on what is needed.
- For 2026 the Highway levy is $2,261,294 which is up from $2,238,905 of the previous year.

CLARK COUNTY REHABILITATION & LIVING CENTER

- Including the use of an intergovernmental agreement relating to the joint furnishing of services at the Clark County Rehabilitation & Living Center (CCRLC) by the out-of-county commission. The WEHSC commission (Woodlands Enhanced Health Services Commission) started receiving additional revenues in 2012. Anticipating that this revenue will continue to be a source of revenue to the CCRLC in 2026. In 2012 had 8 counties and now it

has grown to 44 counties in the consortium. Clark County is one of three commission facilities in the state of Wisconsin. This supplements the revenue for the CCRLC.

- Some capital purchases include normal routine capital purchases. There is not any remodeling budgeted for the 2026 year.
- Revenues are expected to increase in almost all areas of the different types of revenue that the CCRLC generates.
- The CCRLC continues the process of Strategic Planning for the facility into the future.
- Overall wages increased but even with the increase the CCRLC has challenges with keeping their employees. They continue to monitor the situation, trying to create less employees leaving for other facilities that are more competitive in wages in the local workforce pool. They are using multiple methods to recruit for open positions.
- When open positions are not filled the CCRLC needs to contract staff from local agencies which comes at a higher cost.
- Budgeting for 168 full-time positions and 136 part-time positions in 2026. Since 2001 they have reduced to a total of 51 full-time positions and increased to 24 part-time positions for a total of 27 positions less over the years.
- Overall, the projected revenue and expenditure increased by a large amount. Limited to stay with the same levy.
- The CCRLC did not budget to use any fund balance for the 2026 budget year. Finance Committee requested that they use $500,000 of their fund balance to reduce their levy request by $500,000.

COMMUNITY SERVICES

- Implementation of a Human Services Merger between Community Services and Social Services. If approved by the County Board of Supervisors in November 2025, the management teams from Community Services and Social Services will work together to implement the merger of both departments into a Department of Human Services.
- Expansion of mental health services to the local school districts. The management team, in conjunction with the Public Health Department, will survey the administrative teams in each of the school districts in the county to determine what services and supports could best support the mental health of the students in their districts. Those services could include on-site or remote mental health treatment and a variety of group presentations regarding things such as suicide prevention, non-suicidal self-injury, and senior send offs.
- Continued implementation/expansion of Recovery Court. The Treatment Alternative and Diversion (TAD) grant supports the county staff and their community partners to work together to implement the Recovery Court in Clark County. Discussion will occur regarding a possible expansion, adding OWI court to address the needs of offenders convicted of operating while under the influence.
- Finance Committee requested Community Services to use $300,000 of their fund balance for the year 2026 to help to bring down their levy and thereby allowing the levy to be used elsewhere. In 2025 there was $400,000 used during the budget process. The Finance Committee had to use less to preserve a certain

amount of fund balance for the unexpected costs that can arise within the department.

ADULT DEVELOPMENT SERVICES (ADS)

- Currently serving 48 clients with employment barriers with a total of 29,928 hours of work-related activity onsite and in area businesses. Have found employment for 3 clients. The program not only allows participant to earn their wages but also provides them with a feeling of accomplishment.
- ADS integrated employment takes a person centered, customized approach to job development. Client employment includes Clark Pizza, Greenwoods Candles, and Greenwoods Wild Bird Cakes along with lawn care and janitorial services.
- Staff wages and benefits have increased partly due to 7 part-time employees working 38 hours per week going to 40 hours per week, which is full-time status. This will make it more attractive when open positions need to be filled. Amounts for operations increased and contract amounts stayed the same.
- Capital Outlay decreased. Included pizza freezer remodel, replacing service doors and replacing 3 furnaces, etc. Finance Committee included some of the assets for the short-term one-month debt in the amount of $77,016. Finance Committee also reduced the capital assets for a forklift bobcat in the amount of $39,000.
- Finance Committee requested $300,000 of fund balance to be used to bring down their levy so that it could be used elsewhere.
- Provides meals for the jail inmates and some Aging department home delivered meals. Receives revenue for the meals from the departments.

SOCIAL SERVICES

- Focus on family preservation services
- Enhance permanency and placement stability
- Maximize Medicaid reimbursements through CCS and CLTS for child-welfare and youth-justice involved families
- Enhance qualify of Income Maintenance administration
- Promote alternative decision making to reduce county-initiated guardianships and protective placements.
- Develop a high-risk client monitoring program pilot
- Social Services eliminated one position out of their budget.
- Social Services fund balance has decreased to a point that no amount could be used for the 2025 and 2026 budget years.
- Finance Committee awarded the $20,000 for Ho-Chunk money to Social Services in order to purchase a vehicle. They did not have the vehicle in the budget so added $30,000 to the budget for a vehicle. The other $10,000 cost is being covered by the short-term debt.

AGING/NUTRITION

- Prioritization assessments are implemented as a practice
- Expansion of Café 60 Restaurant model for the congregate in process.
- Maintain current levels of service.

- Reconfiguring services paid through grants to rebalance and fully expense each grant to it maximum benefit.
- Wage and benefits went up. The cost of operational expenses and contracted services went down.
- Revenue is budgeted to decrease with grants but more for local revenue is anticipated. This decreased the amount of levy.

ADRC (Aging & Disability Resource Center)

- The expenditures and revenues are expected to increase. The levy remains at zero.
- Maintaining current service level. Gateway to long term care, options counseling, disability benefits counseling, and Dementia Care Specialist.
- Continue to expand option counseling services, dementia care services, information and assistance resource connection services and public education for Clark County citizens.

HOUSING COALITION

- A Housing Coalition committee was formed for the county and reports to the Executive Committee. The committee will determine the gaps in housing options to meet the needs of the community. They will explore service options to help fill gaps to meet the needs of homeless. The intent is to apply for applicable grants to support the community's needs. It will have the input from various departments that can have qualified expenses regarding housing. It will also pay for the per diem of the committee members.
- Using the fund balance to cover any expenses needed. There is no levy in this program.

OPIOID SETTLEMENT

- Opioid Settlement money is restricted for use related to the Opioid Pandemic. The money is received from various settlements that will span up to an eighteen-year period. Budgeting to use the money that is received for the year and any fund balance from the previous year. Finance Committee approves any expenditures from the fund. There is no timeline for the use of the funds. There is no levy in this program.

FORESTRY, PARKS, AND FAIRGROUNDS

- Maintain one of the largest and finest county parks, trail and recreational systems in the state of WI
- The levy portion of the budget is in the Fairground. But it is also offset by the transfer that is made to the General Fund for purposes of balancing the budget. The original amount was a $850,000 transfer to the General Fund and $150,000 for the Fairgrounds levy. Finance Committee added an additional amount of $150,000 with the use of Forestry Fund Balance to the General Fund. Also requested an additional transfer of the amount of $150,000 of Forestry capital infrastructure fund balance to the Fairgrounds budget. This brings the levy in the Fairgrounds to $725.
- Generation of enough revenues to contribute to lowering and offsetting the levy.

- Complete many park, campground, forest and trail improvements projects including electrical, tree planting, shoreline erosion work, road and parking lot maintenance, and campground upgrades.
- Excess forest revenues and fund balances continue to be transferred to the general fund to reduce the levy.
- Excess timber revenue from the previous year helped to replenish the fund balance. The 2012-year budget had depleted the amount with the exceptions of the reserved amounts, but the excess revenues are replenishing the amount, which helps with the amount that is available to be transferred to the general fund.
- The fairgrounds budget includes the overhead powerline project, finalizing the ventilation projects in the barns, repaid the newly acquired building that the Highway Department turned over to F&P and make consideration to the goat barn to improve exhibitors' experience.
- The Forestry and Parks do not have a levy. The Fairgrounds has a levy but is mostly offset by Forestry & Parks fund balance transfer.

LAW ENFORCEMENT

- Provides professional law enforcement services in an effective and efficient manner. Required to respond to calls of service.
- There is an overall increase in wages and benefits.
- Contracts and operation costs increased.
- Capital expenditures for 6 squad car replacements in the amount of $282,464.
- There is a capital expenditure for Jail Door/Camera System in the amount of $300,000.
- Finance Committee used the short-term one-month debt to fund all of the capital expenditures for the Law Enforcement budget in the amount of $582,464,
- Grant revenues are expected to decrease by a large amount due to last year a capital project being funded by a large grant. The local revenues are expected to decrease. With all of the expenditures and revenues and adjustments the levy is expected to increase.

EMERGENCY MANAGEMENT

- The Emergency Management budget includes the costs for electricity and propane that will be an ongoing cost due to the Public Safety Communication System.
- The wages and benefits increased. Contracts stayed the same and operations decreased.
- Grant revenue is expected to stay the same.
- The original budget included a drone in the amount of $12,039. The Finance Committee eliminated the drone from the budget.
- The amounts result in a slightly higher levy than last year.

INFORMATION TECHNOLOGY

- Used to provide efficiencies and cost savings in <u>all</u> departments.
- The state and other agencies continue to increase what is required to be sent electronically using technology – this increases the complexity of the technology needs.

- Maintain security and integrity of the technology infrastructure for all county departments.
- To ensure the LAN (local area network) and the WAN (wide area network) are functional 24/7.
- Technology services continue with six employees. This helps to handle the needs of Clark County faster and more efficiently. Budgeted for two limited term interns in 2026.
- The IT staff takes care of 490 computers, 82 servers, 4 SAN, 1 AS400, 9 Hypervisors, 16 Cisco servers, 731 VOIP (Phones, Softphone & Fax) printers, firewalls, switches, and peripheral devices for the Courthouse, ADS, Health Care Center, Highway and outlying areas and the County Website.
- Clark County has 6 employees of varying technological levels to handle the needs of Clark County. The amount of technology has increased over the years. The county runs various applications unique for each department based on the departmental needs, some of which are dictated by federal and state requirements. The knowledge that is needed to handle the various needs of the country is often complex.
- Wage and benefits increased. Operations and capital outlay increased, and contracts stayed the same. Overall was an increase in expenditures.
- Budget for 2026 includes normal ongoing technology costs that helps all of the departments of Clark County.
- Budgeting for various costs, which include upgrades to various infrastructure and normal computer equipment refresh.
- Maintain application maintenance agreements ensuring department support and program upgrades to meet state, county and federal changes.
- Includes amounts for license and maintenance fees that are required to be paid each year. The fees in this area assist the majority of the departments.
- Technology is a very important part of today's world. Whenever there is a breakdown in the technology operations all departments suffer from the loss of time from unproductive employees.
- Technology will continue to increase in the future with more requirements passed on by the state and federal government.
- IT had pledged $100,000 of fund balance and Finance Committee increased the amount by $150,000 of fund balance to be used to balance the budget. Also switched a portion of the technology capital expenditures to short-term one month debt in the amount of $90,500.
- Finance Committee assigned the usage of $100,000 of Local Assistance Tribal Consistency Fund (LATCF) that had been received in prior years to the technology budget.

GENERAL GOVERNMENT

- Economic Development budget included the Economic Development Corporation contribution of $112,000. Budget also included dues to the West Central Regional Planning for $15,871. Balance of the budget is for supervisors per diem and mileage in the amount of $2,138.
- Budget includes the bridge and culvert aid of $250,000 that is in the General Fund. The year 2025 generated a fund balance for $139,604. All of the fund balance is used to lower the amount of the bridge and culvert aid. If any amount

remains in 2026, it will be used to lower the bridge and culvert payment request for the year 2027. This amount is outside of the levy limitations.

- There was a decrease in the library costs. The county is mandated to make payments to county libraries. Payments include two parts to the formula. It includes 85% of the cost per circulation for the public libraries located in Clark County. There is a payment of 70% of the cost of circulation for the usage of out-of-county libraries by the citizens of Clark County. This year it did not include any payment of the in-county payments for Marathon County residents. The libraries were warned of this change during the 2025-year budget process. This part of the library budget with the exception of the per diems are outside the levy limitations.
- Increased costs for more elections in the year 2026 for the County Clerk's budget and increased costs for wage and benefits. Levy request increased.
- The Administrative Coordinator position is an additional responsibility that was approved by county board for the 2017 budget year. It is added to the current duty of an existing employee with the intent to collaborate and coordinate the administrative and management functions of Clark County. This position is assigned to a person. This position is currently added to the duties of the County Clerk. In 2026 the levy is budgeted at slightly less than the amount in 2025.
- Planning, Zoning & Land Information has an overall increase in wages and benefits. Contracts increased, operations stayed the same and capital outlay decreased. Finance Committee is using $30,000 of one-month short-term debt to be used for a truck.
- District Attorney and Victim Witness are combined for budget purposes. The wage and benefits increased along with the contracts and operations. The victim witness grant is expected to decrease a little. Local revenue stayed the same. This made an overall increase in the levy request.
- Clerk of Courts budget is combined with the Circuit Court/Register in Probate. The wage and benefits had increased. Contracted expenditures decreased and operations increased. The capital outlay included renovations to Branch Two in the amount of $385,000. Revenues stayed the same. This increased the levy request. Finance Committee increased the budget by $8,999 for wage and benefits correction. The committee also is funding the renovation with short-term one-month debt.
- Child Support has a normal increase in wages and benefits. The contracts stayed the same and operations increased. Due to the increased costs the grants also increased. The overall levy is more than last year.
- Corporation Counsel's budget with normal increase for wage and benefits including ¼ of a position that is shared with Child Support but a decrease in the health insurance benefit which equates to an overall decrease in wage and benefits. Contracts stayed the same and operations went up. Expect the revenue to handle Termination of Parental Rights (TPR) will stay the same. Overall levy decreased.
- Maintenance expenditures had normal wage and benefits, and contracts increased. The operations stayed the same. The capital outlay increased. Finance Committee included $750,000 of capital expenditures for the short-term one-month budget.

- Register of Deeds includes normal increases in wage and benefits. Contracts and operations stayed the same. Local and other revenues are expected to increase. Overall levy is down.
- Treasurer Office had normal fluctuation in wage and related benefits. Operations decreased and contracts stayed the same. Overall levy increased.
- Extension Office Agents are a contracted amount through UW-Extension for agents that are partly funded by the county and partly by the state. We are sharing positions with Marathon, Portage and Wood counties. We also have a regional director instead of a county director. Expenditures on wage and related benefits were up for the positions of the two county staff employees. Operations and contracts were up. Overall levy is up.
- Extension Office – Clean Sweep was budgeted with $5,000 levy for the 2025 year. Only have the clean sweep every few years. Found out during budget process that Clark Co was awarded a grant to hold a clean sweep in 2026. Finance Committee adjusted the budget for the $18,056 grant and the same amount for expenditures.
- Public Health includes various sources of grant money that can vary from year to year. Grant money is expected to decrease but local revenue slightly increased. Wage and benefits are budgeted to increase but operations and contracts decreased. During the budget process found out that there were additional grants. Finance Committee increased the budget due to the additional grants and also made an adjustment on some wage and benefits. Overall levy went up.
- Land Conservation had a large increase for the cost share program that is fully funded with grants for the year 2026. This increased both the operation costs and the grant revenue with a net levy difference for the cost share program of zero. There was also an increase in other grants. Normal increases in wages and benefits and an increase in contracts and operations. Capital outlay decreased. Finance Committee made a correction on the wage and benefits in the amount of $2,000. Finance Committee also included $16,500 of fund balance usage for a non-lapsing fund to create a budget neutral amount. Overall levy has decreased.
- Veterans Office assists with bringing in over $1,000,000 in newly awarded claims to the Veterans of Clark County. Includes normal increase in wage and benefits and an increase in contracts and operations. The federal and state grant slightly increased. The overall levy is up.
- Office of Finance increased expenses with wage and benefit increases. Decreasing from 4 full-time staff and one part-time staff to 4 full-time and no part-time staff. Includes the retirement payouts and 3 months' overlap for training the new person. Contracts and operations decreased. Levy increased.
- Office of Personnel increased wage and benefits with the new employee from 2025. Also, operations and contracts are partly due to an amount added for employee education and training. Personnel's levy increased.
- Coroner budget kept all amounts the same for all types of expenses and revenues. Overall levy is the same.
- The County Board budgeted an increase for per diems and operations and a decrease for benefits and contracts. Overall levy increased.

- Property and Liability Insurance came in with more expenses. This account does not belong to any one department. Some departments that can recoup money on the expenses or are enterprise funds are billed out for their portion of the insurance. This insurance is considered a qualified expenditure for debt. Finance Committee switched the expenditure in the amount of $375,000 to be funded by short-term one month debt.
- Labor costs are a large portion of the county budget as the county business is to deliver services. Did not know what the wage increase may be at the start of the budget process, so the Contingent Fund is used for any increases for CPI % increase. Also includes an increase in health insurance that was not known during the budget process. The Contingent Fund can be used to cover up to 10% of an expenditure overage for each departmental account up to the amount in the fund. Included a base amount plus extra for tight budgets in the fund for a total of $1.8 million which is the same as the previous year. Any unused amount goes back to the general fund balance at the end of the year.
- General unassigned fund balance increased at the end of 2024. This was due to not needing to use the general fund balance that was pledged in that year in the amount of $1,702,504. A lot of the difference was also due to accounts that do not belong to any one department such as interest income. This resulted in more General Fund Balance available for the 2026 budget year. With the large increase in levy requested from the departments more had to be requested from some of the other funds. Finance Committee budgeted to use $3,887,701 of general unassigned fund balance compared to $3,506,079 from the previous year.
- Interest income rates have gone up substantially over the last few years. But with the federal rates going down and with the ARPA money being expended expect there to be less interest income in the future. For 2026 was ok with budgeting for the same amount as the previous year. This may not be able to replenish the general fund balance as much as the previous years.
- The county sales tax was budgeted with an overall increase for the 2026 budget year. The amount included revenue and the transfer of the entire previous year's fund balance to the general account to be used in the budget process. Finance Committee included $150,000 more of the base amount.
- Shared Revenue, which is revenue that is not a part of any department, but helps all departments, had an increase after notice from the state was received on expected revenue. The original budget included the additional supplemental shared revenue that has some restrictions on it. This supplemental aid helped with the overall gap that Finance Committee had to fill. Finance Committee increased the overall Shared Revenue by $96,201 for the amount based on the new estimate that was received in September.
- Wellness budget had expenditures and revenues budgeted at the same amount to make it budget neutral. Since it is a non-lapsing account, the actual expenditures will determine what will be used of the wellness fund balance for the year.
- There are other miscellaneous accounts that do not belong to a department but affect the overall levy for the county.
- Seven departments were able to come in with either the same or a reduced levy initial request.

OTHER

- Initially budgeted for $4,300,000 (last year it was $4,600,000) plus interest for a new short-term one-month debt for highway roads. Finance Committee replaced $500,000 of the debt for highway roads with requesting $500,000 of fund balance usage from the Highway. This decreases the short-term one-month debt for Highway to $3,800,000. With this action it increased the amount that Finance Committee used for other departments. Increased the short-term one-month debt amount by $2,300,000 (last year it was $1,550,000) plus interest for multiple departments' capital outlay and part of the property and liability insurance. This is the fourth year that the Finance Committee included other departments' capital outlay to the one-month short-term debt. The total of $6,100,000 (last year it was $6,150,000) short-term one month note was voted on in October and passed. Without this amount all of the capital assets that it funds would need to be eliminated in the 2026 budget. Note that while we have the short-term debt amount, we collect interest income on it. So, the overall cost of the interest on the debt is less when the interest income is considered.
- The employee health insurance is anticipated to continue with the vendor that we had in 2025. It has been beneficial for us to get out of the self-funded health insurance and rely on other health insurance plans to cover our health insurance costs.
- As the budgets have come into Finance Committee, there have been similar concerns from various departments. There is concern with difficulties in hiring staff for current openings and the turnover of staff. This is not only affecting our operations, but all businesses are having the same problem.
- Concerned with the current economy and what the effects will be on federal and state funding levels. Also concerned about unexpected expenses in Health & Human Services, Sheriff's Department especially with the continual increase in drug related use which increases the services needed in these departments. In addition, you can never predict when natural disasters such as flooding, tornados or wind damage can occur.

If you have specific questions on the budget, please contact our office or the department head of the respective budget.

Respectfully submitted,

Terri Domaszek
Comptroller
October 2025

Note:

For the 2026 budget year, the first parts of the budget book have a lot of information on charts and worksheets. It also includes the budget narrative for each department, which gives a summary and a comparison between 2025 and 2026 budget years. Two of the sections will have summarized

revenues and expenditures. With the Munis numbering system, we are able to combine all revenues and expenditures for a department in one area. This is listed in both small & large budget books.

If you receive the large budget book, you will again see one part that includes the revenues matching up with the expenditures for the department. For the 100 general fund, the net amount that is shown is the levy request for that department because all departments are included as one levy amount under the no-department portion in the 100 fund. In all of the other funds the net amount will be zero and you will find the levy request usually as one amount within that fund under the object number of 411110. We have provided an index for the page numbers for the department to help with finding the departments. Revenues will begin with the object # 4*****. Expenditures will begin with the object # 5*****. Revenues will show with ( ) for the dollar amount.

CLARK COUNTY, WISCONSIN
2026 PROPOSED BUDGET
NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN, in accordance with the provisions of section 65.90 of the Wisconsin Statutes, that a Public Hearing on the Proposed Budget for Clark County for the year 2026 will be held at the Clark County Board Room in the Clark County Courthouse on Tuesday, November 11th, 2025 at 7:00 pm.
The Budget in detail is now open for public inspection at the Office of Finance, Courthouse, Neillsville, WI.

2026 PROPOSED BUDGET
CLARK COUNTY, WISCONSIN
ALL FUNDS

	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
EXPENDITURES			
GENERAL GOVERNMENT	10,659,515	11,473,871	7.64
PUBLIC SAFETY	10,173,814	10,480,439	3.01
HEALTH & HUMAN SERVICES	52,155,968	57,023,685	9.33
PUBLIC WORKS	11,111,946	10,796,560	-2.84
CULTURE, RECREATION, EDUCATION	5,141,740	5,290,144	2.89
CONSERVATION AND DEVELOPMENT	2,233,388	2,444,586	9.46
DEBT SERVICE	7,537,245	7,236,566	-3.99
NON-DEPART (& CONTINGENT FUND)	1,800,000	1,800,000	0.00
TRANSFERS BETWEEN FUNDS	2,032,600	1,420,000	-30.14
TOTAL EXPENDITURES	102,846,216	107,965,851	4.98
REVENUES			
TAXES – LEVY	23,123,616	23,099,355	-0.10
OTHER MISC TAXES	2,148,154	2,319,154	7.96
INTERGOVERNMENTAL GRANTS & AIDS	12,867,064	14,873,789	15.60
LICENSES & PERMITS	90,000	100,000	11.11
FINES & FORFEITURES	163,738	163,738	0.00
CHARGES FOR SERVICES	41,149,602	44,645,998	8.50
INTERDEPARTMENTAL REVENUES	2,832,238	2,816,254	-0.56
MISC REV / TRANS BETWEEN FUNDS	9,244,728	8,620,301	-6.75
FUND BALANCES APPLIED	11,227,076	11,327,262	0.89
TOTAL REVENUES	102,846,216	107,965,851	4.98

GOVERNMENTAL AND PROPRIETARY FUNDS – 2026 PROPOSED BUDGET

	GENERAL FUND	SPECIAL REVENUES	DEBT SERVICE	ENTERPRISE FUND	INTERNAL SERVICES	TOTALS
BUDGETED EXPENSES	27,616,503	26,707,859	1,136,566	34,438,363	10,546,560	100,445,851
TRANSFER OUT-ST NOTE			6,100,000	0	0	6,100,000
TRANSFER OUT-EXPENSE	120,000	1,300,000	0	0	0	1,420,000
BUDGETED REVENUES	10,223,653	19,908,792	0	32,401,523	3,485,266	66,019,234
LEVY	7,268,844	4,795,811	7,236,566	1,536,840	2,261,294	23,099,355
FUND BALANCES APPLIED	6,631,022	3,196,240	0	500,000	1,000,000	11,327,262
TRANSFER IN – REVENUE	3,612,984	107,016	0	0	3,800,000	7,520,000

ESTIMATED FUND BALANCES

	EST. 1/1/2026	EST. 12/31/2026
GOVERNMENTAL FUNDS		
RESTRICTED	14,000,000	9,700,000
UNRESTRICTED	13,000,000	7,300,000
PROPRIETARY FUNDS		
RESTRICTED / UNRESTRICTED	6,000,000	4,500,000

	TAX LEVY		TAX RATE	CHANGE		EQUALIZED VALUE	INCREASE
2016	14,740,341	2015	8.064625	-.029968	2015	1,827,777,700	21,549,700
2017	15,725,916	2016	8.062910	-.001715	2016	1,950,402,100	122,624,400
2018	16,223,997	2017	8.061394	-.001516	2017	2,012,554,700	62,152,600
2019	16,708,708	2018	8.053507	-.007887	2018	2,074,712,000	62,157,300
2020	17,820,426	2019	8.043175	-.010332	2019	2,215,595,900	140,883,900
2021	18,073,330	2020	8.043027	-000148	2020	2,247,080,600	31,484,700
2022	18,849,898	2021	8.042364	-.000811	2021	2,343,825,600	96,745,000
2023	20,613,891	2022	7.530834	-.511530	2022	2,737,265,200	393,439,600
2024	22,175,786	2023	7.143341	-.387493	2023	3,104,399,900	367,134,700
2025	23,123,616	2024	6.807029	-.336312	2024	3,397,020,300	292,620,400
2026	23,099,355	2025	5.884597	-.922432	2025	3,925,392,600	528,372,300

NEW ACTIVITIES OR FUNCTIONS INCLUDED IN THE BUDGET: None
DISCONTINUED ACTIVITIES OR FUNCTIONS FROM BUDGET: The state levy limit and many years of tight budgets have made it necessary to reduce budgets, which may reduce services that citizens of Clark County have been accustomed to receiving.
RESPECTFULLY SUBMITTED,
FINANCE COMMITTEE: Chuck Rueth, Chairperson; Duane Boon; Ken Gerhardt; DuWayne Trunkel; Tom Wilcox
Terri Domaszek, Comptroller, Office of Finance

2026 LEVY BY DEPARTMENT

Department	**2025 Budget** Expenditures (Revenues) (Fund Bal Used)	2025 Year Levy	**2026 Budget** Expenditures (Revenues) (Fund Bal Used)	2026 Year Levy	Initial Levy Difference	Changes by Finance Committee	Levy after Finance Committee Changes	Levy Difference After Changes	Short Comments for Each Department
Adult Development Services (ADS) Transfer from Debt Fund Fund Bal Used	2,682,837 (1,455,500) (72,000) (454,000)	701,337	2,805,743 (1,443,000)	1,362,743	661,406	(39,000) (77,016) (300,000)	946,727	245,390	Provides prevocational and supported work programming to 48 participants with employment barriers. Finance requested fund balance usage of $300,000. ADS switched 7 or their employees from 38 hours which is part-time to 40 hours Finance also took out a forklift and included debt for other capital assets
Aging & Disability Resource Center - ADRC	578,451 (578,451)	0	613,265 (613,265)	0	0		0	0	Provides long-term care and options counseling, information and assistance. ADRC is budgeting as a stand-alone. Levy is zero.
Aging Fund Balance Used Transfer from General Fund	1,188,796 (528,046)	660,750	1,161,570 (548,609)	612,961	(47,789)		612,961	(47,789)	Programs offered in the Aging Department enable the senior citizens to maintain their independence. Expanded the Café 60 Restaurant model congregate. Grant revenue and local revenue had a little increase.
Auditing & Indirect Cost	74,000	74,000	76,000	76,000	2,000		76,000	2,000	Expense for annual auditing expense which is required annually due to the receipt of federal and state grants. Indirect Cost is done annually to be able to charge out recoverable costs to departments.
Bridges (In General Fund Hwy Budget) Hwy Bridges Fund Bal	250,000 (143,610)	106,390	250,000 (139,604)	110,396	4,006		110,396	4,006	Estimated bridge and culvert expenses requested by towns, villages & cities. Amount is more than last year. Using non-lapsing fund balance for last year's unused amount which is less than the previous year. This is outside levy limit.
Child Support	621,036 (546,687)	74,349	647,705 (560,091)	87,614	13,265		87,614	13,265	Expenses and revenues based on projections known as of the time of the budget process. Expects to continue to meet performance which helps with additional incentive revenue.
Clerk of Circuit Court/Register in Probate/Circuit Court Debt	1,358,919 (392,500)	966,419	1,768,092 (392,500)	1,375,592	409,173	8,999 (385,000)	999,591	33,172	Clerk of Circuit Court is combined with Register in Probate/Circuit Court that started in the 2023 year. Now have a 2nd judge. Finance Committee increased for W & B correction. Also assigned short-term one month debt for the remodel to Branch II
Community Services Fund Bal Used	8,217,117 (6,484,075) (400,000)	1,333,042	10,344,719 (8,611,677)	1,733,042	400,000	 (300,000)	1,433,042	100,000	Finance Committee asked Community Services to use $300,000 of their fund balance which was less than last year usage due to their fund balance ae the end of 2024. Continue to meet on the possibility of merging with Social Services as a Human Services Dept.
Contingent Fund	1,800,000	1,800,000	1,800,000	1,800,000	0		1,800,000	0	Fund is used for up to 10% of overages in departmental budget. Includes extra amounts for tight budgets, & unknown expenses. Also includes money for a possible wage CPI increase for all departments and health insurance not known at the time of budgets.
Coroner	87,900 (33,000)	54,900	87,900 (33,000)	54,900	0		54,900	0	Expect to have similar revenue and expenditures as the previous year. Actual expenses depends on number of times called out for their services and the number of autopsies needed to be authorized on certain types of deaths.
Corporation Counsel	335,918 (9,000)	326,918	326,549 (9,000)	317,549	(9,369)		317,549	(9,369)	Department provides legal counsel to a number of departments and the county board. This is for the Corporation Counsel, Assistant Corporation Counsel and also a shared position with Child Support. Decease due to health insurance or new employee.
County Board	131,600	131,600	135,012	135,012	3,412		135,012	3,412	Normal fluctuation of expenses for the per diems, mileage and other expenses.
County Clerk Transfer in from Debt	267,894 (7,000)	260,894	309,498 (7,000)	302,498	41,604		302,498	41,604	Budget increased due to more elections in 2026. Includes normal wage and benefit increases.
Adm Coordinator - County Clerk	14,693	14,693	14,344	14,344	(349)		14,344	(349)	Budgeted for a similar dollar amount for this budget as the previous year.

2026 LEVY BY DEPARTMENT

Department	2025 Budget Expenditures (Revenues) (Fund Bal Used)	2025 Year Levy	2026 Budget Expenditures (Revenues) (Fund Bal Used)	2026 Year Levy	Initial Levy Difference	Changes by Finance Committee	Levy after Finance Committee Changes	Levy Difference After Changes	Short Comments for Each Department
County Sales Tax		(3,144,666)		(3,185,155)	(40,489)		(3,335,155)	(190,489)	Budgeting for $1,400.000 county sales tax revenue. Balance is the use of
	(1,400,000)		(1,400,000)			(150,000)			the fund balance for budget purposes. By design the prior fund balance is all used in
County Sales Tax Fund Bal	(1,744,666)		(1,785,155)						the following year budget. Finance increased by $150,000.
Debt	1,387,245	7,537,245	1,132,701	5,432,701	(2,104,544)	3,865	7,236,566	(300,679)	Includes amount for interest and principal on the Highway Facility. Also includes new
									short term debt of $3,800,000 for Highway road construction and Finance added
Fund Balance Used									various departments capital assets in the amount of $2,300,000 adds to the short term
Transfer to Hwy/Other	6,150,000		4,300,000			1,800,000			one month debt. This included changing the Highway debt by $500,000.
District Attorney & Victim	366,067	308,202	387,856	332,356	24,154	(13,220)	319,136	10,934	Includes wage and benefit increases for the department. Also budgeting for less
Witness	(57,865)		(55,500)						amount for grant funding for the Victim Witness program. Finance adjusted for actual
									wage and benefit for a vacant position.
Economic Development	129,307	129,307	130,009	130,009	702		130,009	702	Includes $112,000 to the Economic Development Corp which is the same as last year.
									Also includes payment to West Central Regional Planning for dues of $15,871
Econ Dev - Fund Bal Used									and the balance is supervisor's per diem & mileage of $2,138.
Emergency Management	224,116	172,991	238,919	187,794	14,803	(12,039)	175,755	2,764	Normal fluctuations of expenses and revenue.
	(51,125)		(51,125)						Finance Committee reduced the expenses for a drone that was in the budget.
Ext - Clean Sweep	5,000	5,000	5,000	5,000	0	18,056	5,000	0	Clean Sweep is normally held every few years. Just had a Clean Sweep in 2024.
						(18,056)			Funding an amount for the next time Clean Sweep is held. Found out during budget
Fund Balance Used									process was awarded a grant to hold one in 2026 which Finance Committee adjusted for.
Extension	319,600	316,149	338,674	335,223	19,074	2,059	337,282	21,133	We contract for UWEX Agents with the state & share some positions with surrounding
	(3,451)		(3,451)						counties. Normal fluctuation of expenses. Finance Committee adjusted for a
									correction to wage and benefits.
Finance	575,237	575,137	644,100	644,000	68,863		644,000	68,863	Budgeted for the retirement of an employee including payouts. Also includes a three
	(100)		(100)						month overlap for the new employee.
F & P - Fairgrounds *	5,980,972	8,420	6,012,104	150,725	142,305		725	(7,695)	Includes expenses for fairgrounds, parks and forests. Includes revenue from the same
Forestry & Parks	(4,528,400)	0	(4,675,939)	0	0				areas including timber revenue. Levy is in the fairgrounds portion of the budget and not
Fund Bal Used	(2,564,152)		(2,035,440)			(300,000)			Forestry and Parks portion of the budget. Transferred to the general fund the amount
Transfer out to General	1,712,600		850,000			150,000			of $850,000 and also $150,000 for the fairgrounds. Finance approved an additional
Transfer out to Fairgrounds	300,000		150,000			150,000			$150,000 to be transferred to general fund and $150,000 to the Fairgrounds.
Transfer in to Fairgrounds	(300,000)		(150,000)			(150,000)			Also requested an additional $300,000 of fund balance usage for do the transfer.
Transfer from Debt Fund	(592,600)					0			
Transfer in from Forestry to Gen		(1,612,600)		(850,000)	762,600		(1,000,000)	612,600	Budgeted for a transfer from Forestry and Parks as had been done in previous years
*	(1,612,600)		(850,000)			(150,000)			Finance increased the transfers per above.
Forestry to Debt see above						0			
Highway	10,861,946	2,238,905	10,546,560	2,261,294	22,389		2,261,294	22,389	There are 15.6 miles that are expected to be completed in 2026. Actual amounts
	(2,863,054)		(3,485,266)						will be subject to material cost in 2026. Also includes 29.7 miles of chip sealing.
Fund Bal Used	(1,159,987)		(500,000)			(500,000)			Budget includes initial $4,300,000 debt transfer for the purpose of the road construction.
Transfer from Debt									Finance Committee made a change of $500,000 less short-term debt down to $3,800,000
Transfer from Debt	(4,600,000)		(4,300,000)			500,000			with the use of $500,000 additional fund balance.

2026 LEVY BY DEPARTMENT

Department	**2025 Budget** Expenditures (Revenues) (Fund Bal Used)	2025 Year Levy	**2026 Budget** Expenditures (Revenues) (Fund Bal Used)	2026 Year Levy	Initial Levy Difference	Changes by Finance Committee	Levy after Finance Committee Changes	Levy Difference After Changes	Short Comments for Each Department
Interest Income	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	0		(1,000,000)	0	Budgeted the same interest for 2026.
Land Conservation	723,408	286,326	978,666	229,119	(57,207)	2,000	214,619	(71,707)	Increased expenses and increased revenue for cost sharing grants which has no levy.
	(383,082)		(749,547)						Finance adjusted for a correction in wage and benefits.
Fund Bal Used	(8,000)					(16,500)			Finance also adjusted for fund balance usage of $16.500 for the Sportsman's Lake in order
Transfer from Debt	(46,000)					0			to be levy neutral (no levy)
Library	648,964	648,964	566,851	566,851	(82,113)		566,851	(82,113)	In-county library funding was budgeted at 85% and 70% for out-of-county libraries used by Clark County residents. This year with a pre-notice to the libraries the county decided not to fund any amount for the cost of Marathon County residents using Clark County libraries.
Maintenance	1,792,970	1,592,970	1,876,640	1,876,640	283,670		1,126,640	(466,330)	Budgeted for normal fluctuations of expenses.
Transfer from F & P	(100,000)								Finance Committee chose to fund $750,000 of capital expenditures with short-term debt.
Transfer from Debt	(100,000)					(750,000)			
Net Levy Misc. Rev & Exp	34,488	(705,904)	26,504	(705,904)	0		(705,904)	0	Budgeted for the same amount for the miscellaneous revenues and expenditures.
	(740,392)		(732,408)						
Personnel	387,439	387,439	435,652	435,652	48,213		435,652	48,213	Increase for wage and benefits with the new employee from 2025.
									Increased amount for employee education and training.
Planning, Zoning & Land	746,066	520,802	751,043	540,496	19,694		510,496	(10,306)	Increased amount of grant money for 2026..
Information	(183,000)		(203,000)						Normal fluctuations of expenses.
Fund Bal Used	(7,264)		(7,547)						Finance Committee is funding $30,000 of short-term debt for the vehicle.
Transfer in from Debt	(35,000)					(30,000)			
Property & Liability Ins	507,000	(153,755)	600,045	375,045	528,800		45	153,800	Expect insurance costs to increase for the 2026 year. Revenue is from reimbursement
	(225,000)		(225,000)						from some departments that are either grant funded or enterprise funds.
Fund Bal Used	(58,500)		0						Finance included $375,000 of short term debt to fund it.
Transfer from Debt Fund	(377,255)		0			(375,000)			This is an allowable usage of the short-term debt.
Public Health	1,353,488	795,394	1,419,448	927,241	131,847	(4,105)	905,757	110,363	Decrease in grants and operations. Wage and benefits increased
									During the budget process they found out of some additional grant money.
	(558,094)		(492,207)			(17,379)			Finance decreased expenses due to wage and benefit adjustment.
Fund Balance									Otherwise normal fluctuations in expenses.
Register of Deeds	298,651	91,651	310,940	80,940	(10,711)		80,940	(10,711)	Normal increase in wage and benefits.
	(207,000)		(230,000)						Expect revenue amount to increase.
Redaction Fund Balance									
Rehabilitation & Living Center	31,930,884	2,036,840	34,438,363	2,036,840	0		1,536,840	(500,000)	Increase in wage and benefits with additional staff and wage changes.. Also increase in
CCRLC	(29,894,044)		(32,401,523)						operational, contract and capital expenses. Expect additional revenue.
Fund Bal Used						(500,000)			Finance requested the usage of $500,000 of fund balance with the reduction in the
Transfer from General Fund									same amount of levy.
CCRLC - WIC	224,208	0	241,795	0	0		0	0	Normal fluctuation in wage and benefits, operations and contract amounts.
	(224,208)		(241,795)						Revenue budgeted to increase in 2026.

2026 LEVY BY DEPARTMENT

Department	2025 Budget Expenditures (Revenues) (Fund Bal Used)	2025 Year Levy	2026 Budget Expenditures (Revenues) (Fund Bal Used)	2026 Year Levy	Initial Levy Difference	Changes by Finance Committee	Levy after Finance Committee Changes	Levy Difference After Changes	Short Comments for Each Department
Shared Revenue	(3,072,313)	(3,072,313)	(3,072,313)	(3,072,313)	0	(96,201)	(3,168,514)	(96,201)	Budgeted with the same shared revenue that was known at the time the budget was started. Finance adjusted for the new estimate that is sent in September.
Sheriff	9,949,698	8,947,780	10,253,559	9,843,661	895,881		9,261,177	313,397	Increase for wage & benefits but have 3 less part-time employees budgeted. Contracts and operations were more. Finance is using short term one month debt for sheriff vehicles and capital assets in the amount of $582,484.
	(775,773)		(409,898)						
Fund Bal Used									
Transfer from Debt Fund	(226,145)					(582,484)			
Social Services	4,905,977	1,798,081	4,785,904	1,798,081	0	30,000	1,798,081	0	Increase in wages and a decrease in health insurances. Reduced one employee. Contracts decreased and operations increased. Revenues increased.
	(3,107,896)		(2,987,823)						
Transfer from General Fund						(20,000)			Finance awarded the Ho-Chunk money to Social Services which was for a vehicle.
Transfer from Debt Fund						(10,000)			Added the cost of a vehicle in the amount of $30,000. Funded the difference between
Fund Bal Used	0								the two amounts with $10,000 of short-term debt.
Technology	1,528,317	1,117,317	1,668,842	1,508,842	391,525		1,168,342	51,025	Normal increase in wage & benefits, contracts and operations. Levy increased due to using fund balance and short term debt in the 2025 year. Finance again decided to increase by $100,000 the fund balance usage and also $90,500 that is financed with short term one-month debt. Received $100,000 in prior years from Local Assistance Tribal Consistency Fund (LATCF). Assigning the usage to Technology.
	(60,000)		(60,000)						
Transfer from General - LATCF						(100,000)			
Transfer from Debt	(101,000)		0			(90,500)			
Fund Bal Used	(250,000)		(100,000)			(150,000)			
Treasurer	234,598	229,598	254,781	249,781	20,183		249,781	20,183	Includes normal fluctuation of wage and benefits.
	(5,000)		(5,000)						
Veterans	239,056	225,306	251,834	237,434	12,128		237,434	12,128	Includes normal fluctuation of wage and benefits. Includes small increases in operations.
	(13,750)		(14,400)						
Housing Coalition	19,000	0	13,253	0	0		0	0	Expenses are covered by the usage of fund balance. Expenses are the per diems for the committee and some small expenses. There is no levy.
Fund Bal Used	(19,000)		(13,253)						
Opioid Settlement	234,618	0	313,191	0	0		0	0	Opioid settlement is based on the expected revenues that are based on revenue that will be received over an 18 year period. Fund balance is used on any expected amounts not used from the previous year. There is no levy.
	(34,618)		(73,191)						
Fund Balance	(200,000)		(240,000)						
Workers' Compensation	1,285,635	(156,183)	1,285,635	103,573	259,756		103,573	259,756	Main change in levy amount was due to less fund balance available for 2026. By design the balance of the fund balance is used in the budget process. This is for self-funded worker's compensation.
	(730,000)		(730,000)						
W/C - Fund Balance	(711,818)		(452,062)		0				
CDBG - Housing Authority	200,000	0	200,000	0	0		0	0	This is not a county department but does exist to help county residents. Always have to book the actual amounts each year. Budgeting for this purpose with no levy.
	(200,000)		(200,000)		0				
Intergovernmental Agreement		(20,000)		(20,000)	0		(20,000)	0	Expected revenue is the same each year. Every year it goes to help one of the county department's budgets. This year will help the Social Services Department
Ho-Chunk	(20,000)		(20,000)				0		
(In General Fund)									
General Fund Balance Applied	(3,506,079)	(3,506,079)	0	0	3,506,079	(3,887,701)	(3,887,701)	(381,622)	Used more fund balance than last year to balance the budget. Had more unreserved undesignated fund balance to use. Finance always uses amounts based on the amounts that are available and needed.
Transfer to Sheriff- Ho-Chunk	20,000	20,000		0	(20,000)		20,000	0	Finance added the transfer of the Ho-Chunk money to Social Services.
Transfer to Social Services						20,000			
Transfer in from debt									
Levy	**23,123,616**	**23,123,616**	**29,438,577**	**29,438,577**	**6,314,961**	**(6,339,222)**	**23,099,355**	**(24,261)**	**This amount equals maximum increase per levy limitation.**

Waiver Requests in 2026
Before Finance Committee Changes

Department	2026 Expenditures Difference w/o Capital Outlay	Maximum 1% Increase	Extra Consideration Dollars	Under or over dollar amount allowed	Waiver needed?	2026 Levy Dollar Increase	Levy % Increase	AFTER FINANCE 2026 Levy Dollar Inc/Dec
Adult Development Services	172,906.00	24,788.37	180,948.00	(32,830.37)	no	661,406.00	94.31%	245,390.00
Aging - ADRC	34,814.38	5,784.51	0.00	29,029.87	yes	0.00	0.00%	0.00
Aging	(27,226.00)	11,887.95	0.00	(39,113.95)	no	(47,789.00)	-7.23%	(47,789.00)
Child Support	26,669.00	6,210.36	16,986.00	3,472.64	yes	13,265.00	17.84%	13,265.00
Clerk of Circuit Court/Register in Probate	30,969.00	13,062.06	116,981.00	(99,074.06)	no	409,173.00	43.18%	33,172.00
Community Services	2,127,601.80	82,171.17	225,806.00	1,819,624.63	yes	400,000.00	30.01%	100,000.00
Coroner	0.00	879.00	2,441.00	(3,320.00)	no	0.00	0.00%	0.00
Corporation Counsel	(9,369.00)	3,359.18	36,194.00	(48,922.18)	no	(9,369.00)	-2.87%	(9,369.00)
County Board	3,412.00	1,316.00	13,942.00	(11,846.00)	no	3,412.00	2.59%	3,412.00
County Clerk	41,604.00	2,678.94	9,282.00	29,643.06	yes	41,604.00	15.95%	41,604.00
County Clerk -Administrative Coord	(349.00)	146.93	0.00	(495.93)	no	(349.00)	-2.38%	(349.00)
District Attorney/Victim Witness	21,788.78	3,660.67	9,252.00	8,876.11	yes	24,154.00	7.84%	10,934.00
Economic Development	702.00	1,293.07	966.00	(1,557.07)	no	702.00	0.54%	702.00
Emergency Management	14,803.00	2,241.16	18,057.00	(5,495.16)	no	14,803.00	8.56%	2,764.00
Extension	18,296.10	3,196.00	0.00	15,100.10	yes	19,074.00	5.64%	21,133.00
Finance/Office of	68,863.00	5,752.37	11,127.00	51,983.63	yes	68,863.00	11.97%	68,863.00
Forestry & Parks	(1,246,775.00)	59,502.72	1,184,977.00	(2,491,254.72)	no	142,305.00	1690.08%	(7,695.00)
Health	65,960.00	13,534.88	57,443.00	(5,017.88)	no	131,847.00	16.58%	110,363.00
Highway	(815,385.73)	108,619.46	484,867.00	(1,408,872.19)	no	22,389.00	1.00%	22,389.00
Housing Coaliiton	(5,747.00)	190.00	8,509.00	(14,446.00)	no	0.00	0.00%	0.00
Land Conservation	301,256.89	6,444.09	29,282.00	265,530.80	yes	(57,207.00)	-19.98%	(71,707.00)
Maintenance	53,670.00	10,579.70	189,818.00	(146,727.70)	no	283,670.00	17.81%	(466,330.00)
Personnel/Office of	48,213.00	3,874.39	2,477.00	41,861.61	yes	48,213.00	12.44%	48,213.00
Opioid Settlement	78,573.00	2,346.18	113,199.00	(36,972.18)	no	0.00	0.00%	0.00
Planning, Zoning & Land Information	24,977.00	6,960.66	59,571.00	(41,554.66)	no	19,694.00	3.78%	(10,306.00)
Register of Deeds	12,288.54	2,896.51	39,052.00	(29,659.97)	no	(10,711.00)	-11.69%	(10,711.00)
Rehabilitation & Living Center	1,998,873.00	308,738.84	266,501.00	1,423,633.16	yes	0.00	0.00%	(500,000.00)
Sheriff	610,402.60	93,606.71	0.00	516,795.89	yes	895,881.00	10.00%	313,397.00
Social Services	(120,073.00)	49,059.77	0.00	(169,132.77)	no	0.00	0.00%	0.00
Technology	111,025.00	13,093.17	90,020.00	7,911.83	yes	391,525.00	35.04%	51,025.00
Treasurer	20,183.00	2,345.98	9,301.00	8,536.02	yes	20,183.00	8.79%	20,183.00
Veterans	12,778.00	2,390.56	8,253.00	2,134.44	yes	12,128.00	5.38%	12,128.00
Total Differences in Department Budgets						**3,498,866.00**		**(5,319.00)**

This is the levy "increase" from the previous year. Part of the differenct is $1,550.000 capital assets to debrt in 2025. In 2026 there was $2,300,000 capital assets to debt.

Waiver Requests in 2026
Before Finance Committee Changes

Other Non-Departments		
Auditing & Indirect Costs	2,000.00	2,000.00
Contingent Fund	0.00	0.00
County Sales Tax	(40,489.00)	(190,489.00)
Interest Income - Increase in Revenue	0.00	0.00
Library - Excludes Library Payment Portion	1,525.00	1,525.00
Misc Rev & Exp - Increase in Revenue	0.00	0.00
Property & Libillity Insurance	528,800.00	153,800.00
Shared Revenue - Increase in Revenue	0.00	(96,201.00)
Workers' Compensation	259,756.00	259,756.00
General Fund Balance Applied - Decrease in Fund Balance Applied	3,506,079.00	(381,622.00)
Transfer in - Forestry to General	762,600.00	612,600.00
Transfer - HoChunk Money	(20,000.00)	0.00
Sub-total for % Increase to Levy	**8,499,137.00**	**356,050.00**
Outside Levy Limits		
Bridges	4,006.00	4,006.00
Debt	(2,104,544.00)	(300,679.00)
Library/Payments to	(83,638.00)	(83,638.00)
Total Levy Difference	**6,314,961.00**	**(24,261.00)**
Maximum Levy Increase		**(24,261.00)**

Finance Committee Adjustments

Original 2026 Levy GAP	**8,143,087.00**		as of 9/8/2025
Debt - Interest reduction on $4.3 Million	(2,454.00)	X	Does not help gap
Debt - Interest reduction on $4.3 Million	(1,325.00)	X	Does not help gap
		X	
Amounts to change levy	**8,139,308.00**		
Capital Shifted to Debt - see to right	(2,300,000.00)		
Debt - Interest reduction on $4.3 Million	2,454.00	X	Does not help gap
Debt - Interest reduction on $4.3 Million	1,325.00	X	Does not help gap
Less Highway Debt	500,000.00	X	changed to other Dept
ADS - reduce capital expenditures	(39,000.00)		Adult Development Services forklift
Clerk of Court/Circuit Court	8,999.00		W & B correction
District Attorney/Victim Witness	(13,220.00)		W & B changes
Emergency Management	(12,039.00)		Remove drone
Extension	2,059.00		Benefit correction
Extension - Clean Sweep	(18,056.00)		Grant applied for
Extension - Clean Sweep	18,056.00		Exp with grant
Land Conservation (5,321-3,321)	2,000.00		Benefits correction
Public Health ($4,050 + $3,813)	(7,863.00)		W & B and grant changes
Public Health additional adj	(748.00)		W & B changes
Public Health grant increase	(13,566.00)		Grant increase
Public Health grant exp	693.00		Additional expense with grant
County Sales Tax increase	(150,000.00)		More sales tax
Shared Revenue	(96,201.00)		Increase shared revenue
Ho-Chunk to Social Services	(20,000.00)		To Social Services
Social Services transfer from Ho-Chunk	20,000.00		Reduces Social Services levy
Social Services - vehicle	30,000.00		Social Services vehicle added
Sub Total	**6,054,201.00**		
Fund Balance Used			
Adult Development Services	(300,000.00)		More Fund Bal
Community Services	(300,000.00)		More Fund Bal
Capital Exp LATCF	(100,000.00)		Technology Small Items Capital Exp
RLC Fund Balance	(500,000.00)		More Fund Bal
Land Conservation Sportsman Lake	(16,500.00)		More Fund Bal
Highway Fund Balance	(500,000.00)		More Fund Bal
Technology	(150,000.00)		the
Forestry	(150,000.00)		More Fund Bal to Fairgrounds
Forestry	(150,000.00)		More Fund Bal to General Fund
Sub Total	**3,887,701.00**		After budget changes
General Fund Balance Used	(3,887,701.00)		More Fund Bal
(Used $3,506,079 in 2025)			
TOTAL GAP REMAINING	**0.00**		**Balanced Budget**

Amounts that increase levy amount-	2,307,155.77
Highway less debt	
Interest related to original $500,000 of debt	(2,123.00)
Interest on Debt Below @ 4.75% for 1 month	9,278.77
Amounts below shifted to Debt - capital items	2,300,000.00
Amounts shifted to debt - capital items	
Adult Development Services	77,016.00
Clerk of Court/Circuit Court	385,000.00
Maintenance	750,000.00
Planning & Zoning	30,000.00
Sheriff	582,484.00
Social Services	10,000.00
Technology	90,500.00
Property & Liability Ins	375,000.00
Transfers - when crossing between funds may appear to triple the price.	
Additional Transfers in and out	
Forestry Transfer to Fairgrounds	(150,000.00)
Forestry Transfer to General	(150,000.00)
Debt to General Fund - Adult Development Services	(77,016.00)
Debt to General Fund - Circuit Court	(385,000.00)
Debt to General Fund - Maintenance	(750,000.00)
Debt to General Fund - Planning & Zoning	(30,000.00)
Debt to General Fund - Sheriff	(582,484.00)
Debt to General Fund - Social Services	(10,000.00)
Debt to General Fund - Technology	(90,500.00)
Debt to General Fund - Property & Liability Insurance	(375,000.00)
General to General Fund - Technology - LATCF	(100,000.00)
County Sales Tax to General Fund	(150,000.00)
Total Transfer Outs	(2,850,000.00)
Fairgrounds from Forestry	150,000.00
General from Forestry	150,000.00
General Fund from Debt - Adult Development Services	77,016.00
General Fund from Debt - Circuit Court	385,000.00
General Fund from Debt - Maintenance	750,000.00
General Fund from Debt - Planning & Zoning	30,000.00
General Fund from Debt - Sheriff	582,484.00
General Fund from Debt- Social Services	10,000.00
General Fund from Debt - Technology	90,500.00
General Fund from Debt - Property & Liability Insurance	375,000.00
General Fund from General - Technology - LATCF	100,000.00
General Fund from Sales Tax	150,000.00
Total Transfer Ins	2,850,000.00
Net of Transfer Ins and Outs	0.00

POSITION INVENTORY - 2026

	2001		2002		2003		2004		2005		2006		2007		2008		2009		2010		2011		2012		2013		2014	
DEPARTMENT	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***
Adult Development Services											9 *	11	9 *	11	8 *	11	8 *	11	7 **	11	7 **	11	5	11	6	11	5	10
combined w/Community Services below 2001-2005																												
ADRC (Aging)															0	0	3	2	3	2	3	2	2	3	1	4		4
Aging	18	3	19	3	18	3	18	3	18	3	18 Reg.	3	18	3	16	3	18	3	19	3	19	3	19	3	18	3	17	3
(CCRLC) WIC											4		4		5		5		5		5		5		5	0	5	0
CCRLC-Rehabilitation & Living Cente	112	219	112	219	125	196	124	194	124	193	122	190	120	188	107	194	107	194	100	187	96	176	103	181	103	181	119	180
Child Support	0	8	0	8	0	8	0	8	0	8	0	8	0	7	0	7	0	7	0	7	0	7	0	6	1	5	1	5
Clerk of Circuit Court	1	8	1	8	1	8	0	8	0	8	0	8	0	7	0	7	0	7	0	7	0	7	0	6	0	6	0	5
Combined with Register in Probate in 2022																												
Community Services											5	10	4	10	5	10	7	10	6	10	5	12	4	12	3	15	2	16
Community Services/ADS combined 2001-2005	15	25	15	25	15	24	17	21	12	24			*		*		*		*		*							
Corporation Counsel	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1
County Attorney (New August 2018)																												
County Clerk	1	2	1	2	1	2	1	2	1	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2
District Attorney	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2
Combined with Victim Witness in 2022																												
Emergency Management	1	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
Extension	0	3	0	3	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	1	1	1	1	1	1
Forestry & Parks	30	14	30	14	33	13	33	13	33	13	32	13	26	13	28	13	28	13	28	13	34	13	34	13	38	13	37	13
Health	14	7	15	6	6	9	6	9	3	7	3	6	3	6	3	6	3	6	3	6	3	6	4	5	3	5	3	5
Highway	1	34	0	35	1	34	1	34	1	34	0	31	0	31	0	31	1	28	1	28	1	27	1	27	1	27	1	27
Juvenile Court Intake	0	1	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Land Conservation	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	3	1	3	1	3	1	3	1	3	1	3
Maintenance	0	8	0	8	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7
(Administration) Office of Finance											0	3.7	1	2.7	1	2.7	1	2.7	0	2.7	0	2.7	0	2.7	0	2.7	0	2.7
Dept. of Admin. combined 2001-2005	1	5	1	5	1	5	1	5	1	5			LTE		LTE		LTE											
(Administration) Office of Personnel	combined in totals above 2001-2005										0	1.3	0	1.3	0	1.3	0	1.3	1	1.3	1	1.3	1	1.3	1	1.3	1	1.3
Planning & Zoning	2	7	2	7	1	7	1	7	1	7	1	7	0	6	0	6	0	6	0	6	0	6	0	6	0	6	1	6
Register in Probate	1	2	1	2	1	2	1	2	1	2	0.3	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	4	2
combined with Clerk of Courts in 2022																												
Register of Deeds	1	3	1	3	1	3	0	3	1	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	1	3
Sheriff	20	50	20	51	10	53	16	51	20	51	15	49	15	49	15	49	15	50	14	50	16	50	17	50	19	50	20	51
Social Services	1	31	1	31	2	30	2	30	1	30	1	29	1	29	1	29	1	29	0	29	0	29	0	28	0	27	0	28
Technology (new for 2017)																												
Treasurer	1	3	1	3	1	3	1	3	1	3	0.3	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3
Veterans	1	2	1	2	1	2	1	2	1	2	0.3	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2
Victim/Witness	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1
combined with District Attorney in 2022																												
TOTALS	**222**	**444**	**223**	**445**	**220**	**421**	**225**	**413**	**220**	**413**	**213**	**400**	**203**	**394**	**191**	**400**	**199**	**399**	**189**	**392**	**192**	**382**	**198**	**383**	**202**	**385**	**219**	**385**

Adult Development Services	**1 PT rehab sup vac til spring 2010
combined w/Community Services below 2001-2005	*2 FT employees. in each office
Community Services	*3 FT employees counted as 1/2 time in 2 departments
Community Services/ADS combined 2001-2005	
Extension	*previous years had included contracted labor in employee numbers- now removed
Rehabilitation & Living Center	Reduced staff part way through the 2011 year - 11 full time positions and 4 part time positions

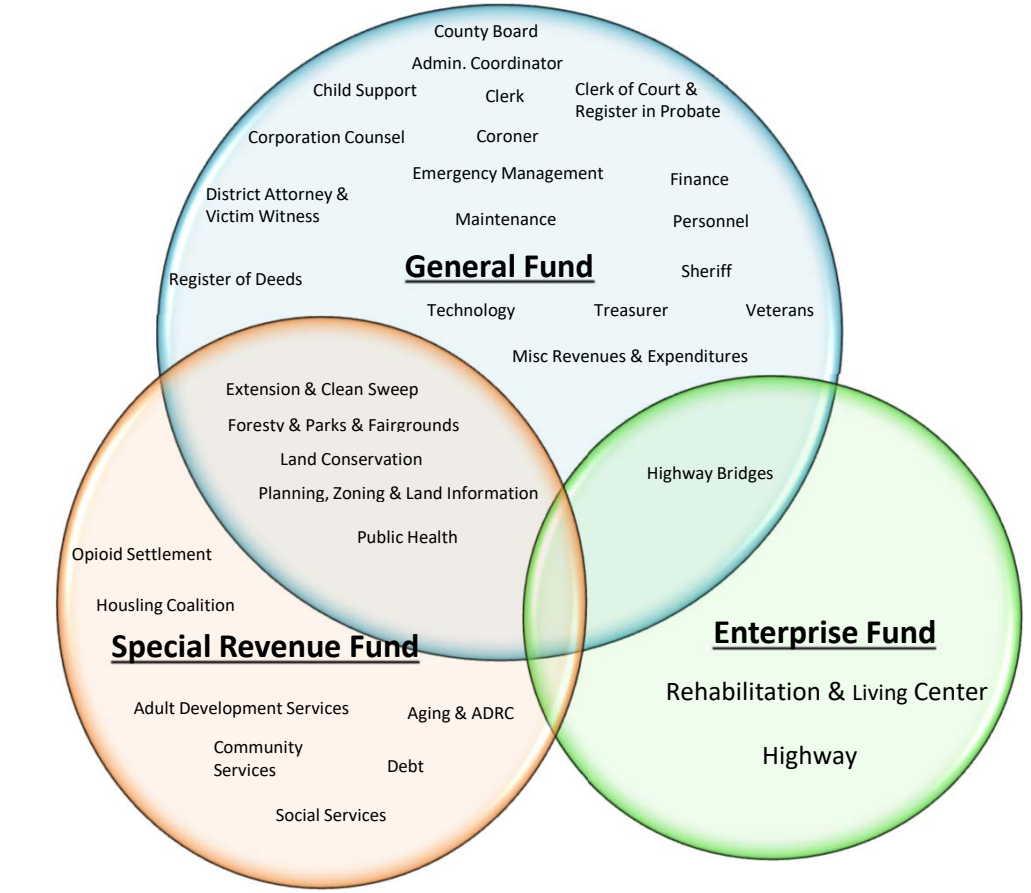
POSITION INVENTORY - 2026

	2015		2016		2017		2018		2019		2020		2021		2022		2023		2024		2025		Est. 2026	
DEPARTMENT	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***	***PT***	***FT***	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**
Adult Development Services	5	10	5	10	5	10	5	11	5	11	6	10	6	10	7	10	7	10	8	9	8	9	1	16
combined w/Community Services below 2001-2005																								
ADRC (Aging)		4		4	1/2	4	1/2	4	1/2	4	3	3	3	3	3	3	3	3	2	4	2	4	2	3
Aging	17	3	15	3	18	3	16	2	16	3	16	3	14	4	9	4	8	4	8	3	8	3	8	3
							6 relief		6 relief		7 relief		7 relief		5 Relief		5 casual		6 casual		5 casual		5 casual	
(CCRLC) WIC	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	6	0	6	0
CCRLC-Rehabilitation & Living Cente	119	180	116	169	128	163	132	163	135	177	139	171	139	163	135	164	132	164	131	166	136	167	136	168
Child Support	1	5	1	5	1	5	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6
Clerk of Circuit Court	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	4	10	4	10	3	10	3	10
Combined with Register in Probate in 2022																								
Community Services	1	16	2	17	3	16	3	16	2	19	1	25	1	26	1	27	1	30	1	34	1	34	1	35
Community Services/ADS combined 2001-2005																								
Corporation Counsel	0	1	0	1	0	1	0	1	0	1	1	1	1	1	1	2	1	2	1	2	1	2	1	2
County Attorney (New August 2018)							0	1	0	1	0	1	0	1	0	1								
County Clerk	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2
District Attorney	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	4	0	4	0	4	0	4
Combined with Victim Witness in 2022																								
Emergency Management	0	1	0	1	0	1	0	1	0	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
Extension		2		2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2
Forestry & Parks	37	13	38	13	38	13	35	13	34	13	31	14	29	14	30	14	29	15	27	17	28	17	28	17
Health	3	5	1	7	0	8	0	8	0	9	0	9	3	10	4	10	3	11	3	10	3	10	3	10
Highway	2	26	2	26	2	25	1	26	1	27	4	29	2	30	2	30	2	30	3	33	3	33	3	33
Juvenile Court Intake	0	0	0	0	0	0	0	0	0	0														
Land Conservation	1	3	1	3	1	3	1	3	1	3	1	4	1	4	1	4	0	4	1	3	1	3	1	3
Maintenance	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7
(Administration) Office of Finance	0	2.7	0	2.8	1	2.8	1	2.8	0	3.8	0	3.8	0	3.75	0	3.75	0	3.25	0	3.25	1	4	0	4
Dept. of Admin. combined 2001-2005					LTE		LTE																	
(Administration) Office of Personnel	1	1.3	0	2.3	LTE	2.3	0	2.3	0	2.3	LTE	2.3	0	2.25	0	3.25	0	2.75	0	2.75	0	3	0	3
Planning & Zoning	1	6	1	6	1	6	1	7	1	7	1	7	1	7	1	7	1	7	1	6	1	6	1	6
Register in Probate	4	2	4	2	4	2	3	2	4	2	4	2	4	2	4	2								
combined with Clerk of Courts in 2022																								
Register of Deeds	1	3	1	3	1	3	1	3	1	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3
Sheriff	25	51	26	51	26	50	30	55	30	58	25	59	30	61	22	62	22	62	15	62	18	62	15	62
Social Services	0	29	0	29	1	28	1	30	0	31	0	31	0	31	0	31	0	31	0	32	0	30	0	29
Technology (new for 2017)							0	6	0	6	1	6	1	6	2	6	2	6	2	6	2	6	2	6
Treasurer	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3
Veterans	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2
Victim/Witness	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1								
combined with District Attorney in 2022																								
TOTALS	**223**	**386**	**218**	**379**	**235**	**370**	**235**	**387**	**235**	**412**	**238**	**415**	**241**	**413**	**228**	**418**	**221**	**425**	**213**	**433**	**223**	**433**	**212**	**440**

Adult Development Services																								
combined w/Community Services below 2001-2005																								
Community Services																								
Community Services/ADS combined 2001-2005																								
Extension																								
Rehabilitation & Living Center																								

One County - Clark County

Multiple Departments



FUND BALANCES APPLIED TO 2026 BUDGET

	2025 Adopted	2026 Proposed
GENERAL FUND APPLIED		
Worker's Compensation	711,818	452,062
Property & Liability Insurance	58,500	0
Computer Equipment	250,000	250,000
Sportsman's Lake	8,000	16,500
Bridges Highway Non-Lapsing	143,610	139,604
General Fund - LATCF	0	100,000
General Fund Balance Applied - Other	3,506,079	3,887,701
TOTAL GENERAL FUND WITHOUT CO SALES TAX	*4,678,007*	*4,845,867*
County Sales Tax Fund Balance	1,744,666	1,785,155
TOTAL GENERAL FUND APPLIED	6,422,673	6,631,022
OTHER FUND BALANCES APPLIED		
Clean Sweep	0	0
ADS	454,000	300,000
Community Services	400,000	300,000
Social Services	0	0
HHS Multi Opioid Epdmc Stlmnt	200,000	240,000
HHS Housing Coalition	19,000	13,253
Land Information	7,264	7,547
Forestry	2,564,152	2,335,440
Highway	1,159,987	1,000,000
Rehabilitation & Living Center	0	500,000
TOTAL FUND BALANCE APPLIED	11,227,076	11,327,262

HISTORY OF GOVERNMENTAL FUND BALANCES AND ENTERPRISE AND INTERNAL SERVICE FUND CASH BALANCES

FUND	Applied to 2026	Applied to 2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Fund											
Unassigned	3,987,701		11,324,389	10,735,806	6,728,000	4,991,185	8,100,423	9,273,098	7,958,761	9,094,445	7,686,465
Unassigned - County Sales Tax	1,785,155		1,785,155	1,744,666	1,656,530	1,528,507	1,190,854	912,178	924,762	813,466	625,953
Nonspendable for Delinquent Taxes			517,329	451,206	411,659	520,750	553,064	656,470	634,639	723,788	744,760
Nonspendable for Prepaid Expenses & Inventories			749,810	285,344	321,507	236,370	157,711	8,176	0	0	660
Restricted CDBG Development Loan			331,599	300,141	321,999	256,226	257,472	294,466	238,049	106,895	139,133
Nonspendable for Enterprise Fund			0	0	1,329,668	1,728,318	0	0	0	0	798,154
Assigned for Enterprise Fund			0	0	0	0	0	0			
Contingency Enterprise Fund GAAP			0	0	0	0	0	0	0	716,958	1,089,046
Restricted for Long-term Debt											
Restricted Spec Purpose Power Line											
Restricted for Other			28,453	29,223	29,091	24,419	23,504	18,716	18,714	20,135	19,411
Assigned In Next Year's Budget		3,506,079	3,506,079	1,702,504	1,056,717	3,463,930	3,166,372	1,835,239	4,143,576	2,368,786	1,818,160
Assigned In Next Year's Budget-Sales Tx		1,744,666	1,744,666	1,656,530	1,528,507	1,190,854	912,178	924,762	813,466	625,953	621,263
Committed & Assigned - Non-Lapsing Appropriations:											
Property and Liability Insurance		58,500	185,339	232,986	173,297	146,522	149,535	79,785	(4,513)	(96,228)	(20,834)
Worker's Compensation	452,062	711,818	1,163,880	1,230,136	1,052,453	1,434,587	1,622,910	1,335,876	1,443,969	1,604,995	1,475,850
Home Nursing Program											
Jail Assessment			119,581	105,289	98,078	77,519	71,812	73,855	62,148	53,818	43,485
DARE Project											
ERT			35,889	30,867	46,912	50,369	40,794	53,190	53,116	47,366	46,888
Computer Equipment	250,000	250,000	1,326,311	1,461,375	1,407,343	1,281,456	1,121,087	828,093	821,009	479,055	228,676
Sale of Maps											
Economic Development		0	4,311	5,583	7,449	5,882	4,254	2,670	2,712	3,256	2,577
911			(140,260)	(7,893)	(8,893)	(9,893)	(6,008)	29,484	28,484	28,484	28,484
Remodeling / Furniture											
Family Resource Center											
Canteen Fund			77,145	74,360	68,331	64,726	62,976	59,581	51,979	46,411	28,258
Sportsman's Lake	16,500	8,000	361,130	300,000	300,000	303,891	271,882	244,098	215,552	205,226	183,405
Interoperability Grant			(17,154)	(17,154)	(17,154)	(17,154)	(17,154)	(17,154)	(17,154)	(17,154)	846
Justice Forfeiture			666	666	666	666	666	666	666	666	666
Forfeiture Drug			224	224	224	224	224	224	224	224	224
Surveyor PSC E911 Grant			0	0	0	0	0	0	0	0	0
Wellness			14,984	22,325	39,712	49,974	57,015	63,160	79,665	99,783	75,844
Pre Disaster Mitigation Grant			(36,391)	(36,391)	(36,391)	(36,391)	(36,391)	(7,591)	(7,591)	(7,591)	(7,591)
Redaction Fees			0	0	0	0	0	0	0	0	1,962
K-9			19,733	17,255	14,443	11,240	11,700	8,051	4,668	2,951	99
Land Conservation			0	0	(358)	(12,163)	(358)	(358)	(358)	30,568	45,445
NL Dept Def Equip & Support			3,485	7,703	0	0	0	0			
NL DATCP			75,790	90,376	103,668	89,702	74,618	53,935			
NLVeterans Donation Fund			10,283	10,283	10,283	10,000	10,000				
NL LC Mun Fees MDV			15,634	34,866	37,288						
Bridges Hwy Non- Lapsing	139,604	143,610	143,610	147,936	21,290	2,881	94,281	182,133	2,398	10,358	12,539
TOTAL GENERAL FUND	6,631,022	6,422,673	23,351,670	20,616,212	16,702,319	17,394,597	17,895,421	16,912,803	17,468,941	16,962,614	15,689,828
Included in General Fund for Audit Report (Included at cash amount - below showing fund balance for tracking purposes only)											
Dog License Fund (810 Fund)			27,303	27,474	27,346	22,694	21,580	17,814	18,110	19,574	18,794
Debt Service	0	0	0	0	(562)	(562)	2	(28,689)	(1,627)	(10,487)	553
Capital Projects			0	0	29,680	29,680	29,680	29,680	29,680	2,596,206	4,057,001
Trust - Special Assessments - Fiduciary			30,982	33,510	43,415	83,205	88,721				
ROD Custodial Fund			(12,187)	(12,187)	(14,323)						
Clerk Custodial Fund			11,783	11,783	12,025						
Clerk of Court Custodial Fund			(1,022)	(3,235)	(63,659)						
CASH BALANCES											
Clark Co Rehabilitation & Living Center	500,000		1,609,305	1,964,542	(1,342,310)	(1,728,318)	77,749	1,984,916	5,494,792	98,804	(798,154)
CCRLC - WEHSC Comm			6,672	11,390	12,642	13,996	16,081	17,237	145,830	25,087	26,278
Highway	1,000,000	1,159,987	4,523,379	3,473,092	3,177,217	3,963,489	3,051,473	2,781,252	3,138,861	2,094,461	1,740,350
Health Insurance			0	2,970	1,181				133,271	703,319	976,216
Health Insurance Claims Fund			0	0	0	378,886	346,914	346,914	294,520	300,674	300,308

HISTORY OF GOVERNMENTAL FUND BALANCES AND
ENTERPRISE AND INTERNAL SERVICE FUND CASH BALANCES

FUND	Applied to 2026	Applied to 2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Special Revenue - Assigned											
210 - Public Health Grant Fund			480,910	469,033	436,321	388,431	332,890	297,185	260,708	193,691	186,611
215 - Clean Sweep			19,693	19,247	14,247	9,247	4,247	4,247	4,247	4,247	11,973
216 - Childhood Lead											
219 - WWCCP Expanded Outreach											
220 - WIC Program			35,942	(874)	3,817	139	2,725	9,390	30,427	30,429	30,429
221 - Breast Cancer Prevention											
223 - PH - Prevention Grant											
224 - PH - MCH Grant											
225 - Bio-Terrorism											
229 - Immunization Action Plan											
230 - 51.42 Board (Comm Serv)	300,000	400,000	1,781,966	2,333,046	1,978,742	2,335,745	2,618,276	2,566,105	2,280,734	1,940,590	1,803,711
240 - ADS Portion Only Yr 2010+	300,000	454,000	1,190,577	1,340,667	1,317,787	860,948	465,202	542,222	450,110	293,891	189,351
231 - WI Tobacco Cntrl Prgrm											
232 - Child Special Care Needs											
233 - W3P											
234 - Tobacco Coalition											
235 - Program Disabilities											
245 - Housing Coalition	13,253	19,000	18,533	25,352	7,500						
250 - Nutrition Spec Rev Grant			214,983	151,578	129,953	114,609	57,399	42,176	120,153	90,494	103,569
251 - State Pharm Asst Prgm Fund										69	69
252 - Aging Spec Rev Fund										4,945	3,228
253 - Prevention Services IIID Grt										1,692	426
254 - Elderly Services Spec Rev										7,507	4,877
255 - National Fmly Caregiver										4,537	5,519
256 - Sr Community Resources										0	0
257 - Aging Transportation											
258 - 3D In Home Services										0	0
259 - Alzheimer's Spec Rev										20	20
260 - Aging & Disability Rsrc Cntr			2,320	2,321	2,321	2,321	(2,405)	320	320	0	0
280 - Social Services Spec Rev		0	678,744	1,463,923	1,795,039	1,088,281	628,561	659,791	964,996	1,009,695	781,850
283 - Juv Justice Early Intrvntn											
290 - HHS Multi Opioid Epdmc Stlmn	240,000	200,000	258,722	77,496	123,323	0					
310 - Land Information Spec Rev	7,547	7,264	181,731	197,827	233,829	178,179	141,717	90,566	101,609	113,948	80,069
315 - WATF Grant Spec Rev											
316 - Comprehensive Planning											
320 - Solid Waste Recycling											
330 - Forestry & Park-Rsrvd/Asgnd			1,880,369	1,885,568	1,225,511	1,225,511	1,246,636	1,014,835	799,983	540,815	554,012
330 - F&P Cptl Infrastructure-Assgnd	375,000	400,000	1,226,220	1,626,220	1,526,220	1,526,220	2,356,220	2,116,754	1,616,754	1,236,754	430,068
330 - F&P Cptl Infrstr/Rsrvd-(To Be)Asgnd					300,000			800,000	700,000	700,000	600,000
330 - Forestry & Park-Unassigned	1,960,440	2,164,152	5,568,836	5,473,059	4,820,389	3,962,243	2,772,217	2,846,817	3,882,814	2,628,408	2,625,222
340 - Emrgncy Food & Shelter			114	114	13,772	13,772	13,772	13,772	13,772	13,772	13,772
370 - Upper Yellow River Wtrshd											
375 - Land Conservation Grants			66,793	66,793	66,793	53,442	57,450	52,886	48,617	54,779	73,041
380 - Sewage Lagoon			61,234	61,234	61,234	(3,766)	(3,766)	36,277	36,277	36,277	36,277
395 - Sustainable Ag Grant											
800 (was 275) - Family Trust			27,303	12,203	77,651	54,589	34,706	15,606	(2,160)	(1,720)	2,990
880 - Trnspt Handicapped/Elderly											

* Various Health Dept Funds were closed into the Public Health Grant Fund in 2006 where it had been consolidated to a few years ago.
** Various funds with no activity were closed into the general fund in 2006 per County Board Resolution
*** $ for F & P Capital Infrastructure Fund include $ that were approved to be transferred in the following year to this account before budgets process was complete. Some $ were from 3 year accelerated timber harvest.
NOTE ALL OF THE FUNDS ON THIS PAGE INVOLVE GRANT FUNDS THAT ARE TO BE USED FOR A SPECIFIC PURPOSE

GENERAL FUND BALANCE ANALYSIS

2026 Budget Year

GENERAL FUND APPLIED

Total General Fund Balance - 12/31/2024 - Unrestricted & Unassigned	12,915,739	($13,109,544 less $193,805 for negative non-lapsing
Less RLC per GAAP accounting rules	0	
General Fund available to be used	*12,915,739*	This amount is 47% of 2026 general funds expenditures w/o transfers (PY 47%) This amount is only 13% of 2026 total budgeted expenditures w/o transfers (PY 13%)
Less		
General fund Balance - Sales Tax Used in 2026 Budget Year	(1,785,155)	Amount used of the unassigned fund balance - sales tax always uses all
General Fund Balance Used in 2026 Budget Year	(3,987,701)	Amount used of the unassigned fund balance
General Fund available to be used after 2026 budget year	7,142,883	This amount is only 25% of 2026 general funds expenditures w/o transfers (PY 27%) This amount is only 7% of 2026 total budgeted expenditures w/o transfers (PY 8%)
Estimated amount of absences		
Amount for vested portion of ALL employees except RLC & Highway	(1,528,224)	Of this amount $373,019 is for 24 employees that have 21 - 40+ years with Clark County not including CCRLC & Hwy
Balance after considering vested absences	5,614,659	This amount is only 20% of 2026 general funds expenditures w/o transfers (PY 23%) This amount is only 6% of 2026 total budgeted expenditures w/o transfers (PY 6%)

When the amount of the General Fund Balance drops too low this could result in a higher interest rate for future borrowing possibilities.
At any time the General Fund is looked upon to help a fund that has an unexpected negative fund balance - last few years helped Aging & Community Services.
Is used to reserve amounts for any fund balance deficits in the CCRLC or other funds.
Helped the Highway flood damaged roads in the 2016 budget.

•Do not have a county policy, but often thought to not go below 20% (one of the measurements in the credit rating process), or 25% (3 months of general fund expenditures) or some counties do not go below 30% (in case unanticipated reductions in current year bring it down then could still possible be above the 20%).

10/9/2025

2026 CURRENT CAPITAL EXPENDITURES

DEPARTMENT			
ADS	Pizza Freezer Remodel	$40,000.00	
	Replace Service Doors / Ovenhead Door	$25,000.00	
	Replace 3 Furnaces and 4 AC Units	$50,000.00	**$115,000.00**
Clerk of Courts/RIP	Branch 2 remodel	$297,000.00	
	Br 2 Jury Rm Remodel	$43,000.00	
	Furniture	$40,000.00	
	Probate Window	$5,000.00	**$385,000.00**
FAIRGROUNDS	Improvements to be prioritized	$50,000.00	
	Skidsteer Replacemnt	$60,000.00	
	Overhead Electrical Project	$50,000.00	
	Old HWY Building Rehab	$40,000.00	**$200,000.00**
FORESTRY & PARKS	Pickup Truck	$45,000.00	
	Power Mower	$20,000.00	
	UTV- P2 Recreation	$35,000.00	
	Semi Tractor	$80,000.00	
	Bruce Mound Equipment	$150,000.00	
	Mower Trailer	$15,000.00	
	Heated Pressure Washer	$10,000.00	
	Box Blade	$10,000.00	
	Office Desks	$7,500.00	
	Parks Capital Expenditure	$458,900.00	
	Timber Mats	$10,000.00	
	Trail Gates	$5,000.00	
	HWY G Bridge	$955,707.00	
	Mead Lake Dam	$350,000.00	**$2,152,107.00**
HIGHWAY	Truck Chassis_26	$170,000.00	
	Truck Equipment_26	$200,000.00	
	Shoulder Machine	$100,000.00	
	Compactor	$120,000.00	
	Wheel Loader	$200,000.00	
	Patch Trailer	$45,000.00	
	Automated Flaggers	$40,000.00	
	Lawnmower	$14,000.00	
	Sand Storage	$500,000.00	**$1,389,000.00**
MAINTENANCE	Exterior Building Repair	$200,000.00	
	Roof Repair	$150,000.00	
	Sidewalk Repair	$20,000.00	
	Wall Repair	$50,000.00	
	Landscaping	$10,000.00	
	Tile	$20,000.00	
	Parking	$20,000.00	
	Electrical	$60,000.00	
	HVAC	$20,000.00	
	Jail HVAC	$200,000.00	
	Court Security	$15,000.00	**$765,000.00**
PLANNING & ZONING	Inspectors Truck (Trade in '17 F150)	$30,000.00	**$30,000.00**
CCRLC	Computer Replacements	$40,000.00	
	Apollo Bath Tub	$17,000.00	
	Replacement Vechicle	$60,000.00	
	Maintenance Replacements	$35,000.00	
	Technology	$30,000.00	
	Furniture Upgrades	$50,000.00	
	Fire Alarm	$795,000.00	
	Industrial Mixer	$7,000.00	
	Housekeeping Carts	$10,000.00	
	Roofing (East Wing A)	$100,000.00	
	Windows	$15,000.00	
	Carpet Cleaner	$5,000.00	
	Med Rec Window Covering	$10,000.00	
	Laundry Carts	$3,000.00	
	Laundry Washer	$26,000.00	
	Linen Carts	$3,500.00	
	Labeling System	$2,500.00	
	Steamer	$14,000.00	
	Bakery Oven	$18,000.00	
	Bakery Mixer	$10,000.00	
	Kitchen Windows	$60,000.00	
	HR Assistant Scanner	$4,000.00	
	Masonry Project	$250,000.00	**$1,565,000.00**
SHERIFF	Squad Car Repl: 321, 326,320,329,322	$235,404.00	
	Unmarked 207	$ 47,080.80	
	Jail Door / Camera System	$300,000.00	**$582,484.80**
SOCIAL SERVICES	Vehicle	$30,000.00	**$30,000.00**
TECHNOLOGY	Desktop Equip Refresh $500-$5000 (10)	$10,000.00	
	Laptop Equip Refresh $500-$5000 (18)	$35,000.00	
	Phone Refresh	$2,000.00	
	Printer Refresh (5)	$4,000.00	
	Copier Refresh (2)	$8,000.00	
	Upg Infrastruct. closets, hubs, switches	$30,000.00	
	Boardroom Audio Upgrade	$40,000.00	
	Open	$21,000.00	
	Wireless AP Expansion/ Replacment	$6,000.00	
	Server Hardware Refresh	$25,000.00	
	SAN Upgrade	$25,000.00	
	Tape Drive Upgrades & Maint	$18,500.00	
	VMWare upgrades	$8,000.00	
	CyberSecurity CJIS requirement	$10,000.00	**$242,500.00**
TOTAL FOR 2026 FIVE YEAR PLANNING GUIDE			**$7,456,091.80**

2027 FIVE-YEAR PLANNING GUIDE

DEPARTMENT			
ADS	Bathroom Remodel	$120,000.00	**$120,000.00**
AGING	Vehicle	$35,000.00	**$35,000.00**
Clerk of Courts/RIP	Branch 1 Remodel	$253,000.00	
	Br 1 Jury Rm Remodel	$47,000.00	
	Furniture	$40,000.00	**$340,000.00**
Emergency Management	New Vehicle	$60,000.00	**$60,000.00**
FAIRGROUNDS	Improvements to be prioritized	$40,000.00	
	Midway Asphalt	$80,000.00	
	Show Arena Surfacing	$50,000.00	**$170,000.00**
FORESTRY & PARKS	Pickup Truck	$45,000.00	
	Pickup Truck	$45,000.00	
	Disk Lift for BMWSA	$150,000.00	
	UTV-Forestry	$35,000.00	
	Chinking, Bruce Mound	$50,000.00	
	Site Prep Drone	$60,000.00	
	Parks Capital Expenditure	$450,000.00	**$835,000.00**
Health	Vehicle	$60,000.00	**$60,000.00**
HIGHWAY	Truck Chassis_27	$172,500.00	
	Truck Chassis_27	$172,500.00	
	Wheel Loader	$200,000.00	
	One Ton Truck	$75,000.00	**$620,000.00**
MAINTENANCE	Exterior Building Repair	$250,000.00	
	Roof Repair	$200,000.00	
	Tile	$20,000.00	
	Electrical	$100,000.00	
	Parking	$20,000.00	
	HVAC	$20,000.00	
	Court Security	$15,000.00	**$625,000.00**
PLANNING & ZONING	Ortho Photos	$50,000.00	**$50,000.00**
CCRLC	Computer Replacements	$40,000.00	
	Apollo Bathing Tub	$17,500.00	
	Replacement Vehicle	$60,000.00	
	Dryer	$25,000.00	
	Washer	$25,000.00	
	Maintenance Replacements	$80,000.00	
	Technology	$50,000.00	
	Furniture Upgrades	$75,000.00	
	Remodeling	$14,000,000.00	
	Grasshopper	$30,000.00	
	Nurse Call	$50,000.00	
	Backup Generator	$750,000.00	
	Roofing (East Wing B)	$100,000.00	
	Windows	$15,000.00	**$15,317,500.00**
SHERIFF	Squad Car Repl: Fl SZ 327, 330, 324, 328	$188,323.20	
	Unmarked: 203 , 208	$94,161.60	**$282,484.80**
TECHNOLOGY	Desktop Equip Refresh $500-$5000 (10)	$10,000.00	
	Laptop Equip Refresh $500-$5000 (18)	$35,000.00	
	Phone Refresh	$2,000.00	
	Printer Refresh (5)	$4,000.00	
	Copier Refresh(2)	$0.00	
	Upg Infrastruct. closets, hubs, switches	$30,000.00	
	Open	$21,000.00	
	Wireless AP Expansion/ Replacment	$6,000.00	
	Server Hardware Refresh	$25,000.00	
	SAN Upgrade	$25,000.00	
	Tape Drive Upgrades & Maint	$18,500.00	
	VMWare upgrades	$8,000.00	
	CyberSecurity CJIS requirement	$10,000.00	**$194,500.00**
TOTAL FOR 2027 FIVE YEAR PLANNING GUIDE			**$18,709,484.80**

2028 FIVE-YEAR PLANNING GUIDE

DEPARTMENT			
ADS	Vehicle Replace	$40,000.00	**$40,000.00**
FAIRGROUNDS	Improvements to be priortized	$50,000.00	
	Goat Barn Rehab	$60,000.00	
	Bathroom Upgrades	$30,000.00	**$140,000.00**
FORESTRY & PARKS	Pickup Truck	$45,000.00	
	End Loader	$200,000.00	
	UTV-Parks	$20,000.00	
	Utility Trailer	$20,000.00	
	Bruce Mound Cable Maintenance	$100,000.00	
	Park Mower	$20,000.00	
	Parks Capital Expenditure	$450,000.00	**$855,000.00**
HIGHWAY	Truck Chassis_28	$175,000.00	
	Truck Chassis_28	$175,000.00	
	Truck Equipment _27	$210,000.00	
	Truck Equipment _27	$210,000.00	
	Wheel Loader	$36,000.00	**$806,000.00**
LAND CONSERVATION	3/4 Ton Pickup	$68,000.00	**$68,000.00**
Maintenance	Exterior Building Repair	$250,000.00	
	Roof Repair	$300,000.00	
	Tile	$20,000.00	
	Electrical	$100,000.00	
	Parking	$20,000.00	
	HVAC	$20,000.00	
	Court Security	$15,000.00	**$725,000.00**
PLANNING & ZONING	Ortho Photos	$50,000.00	**$50,000.00**
CCRLC	Computer Replacements	$40,000.00	
	Apollo Bathing Tub	$17,500.00	
	Replacement Vehicle	$60,000.00	
	Dryer	$25,000.00	
	Washer	$25,000.00	
	Maintenance Repalcements	$80,000.00	
	Technology	$50,000.00	
	Furniture Upgrades	$75,000.00	
	Remodeling	$1,000,000.00	
	Nurse Call	$50,000.00	
	Roofing (East Wing B)	$100,000.00	
	Windows	$15,000.00	**$1,537,500.00**
SHERIFF	Squad Car Repl: 331, 335, 114, 332, 334	$235,404.00	
	Unmarked: 101,	$47,080.80	**$282,484.80**
TECHNOLOGY	Desktop Equip Refresh $500-$5000 (10)	$10,000.00	
	Laptop Equip Refresh $500-$5000 (18)	$35,000.00	
	Phone Refresh	$2,000.00	
	Printer Refresh (5)	$4,000.00	
	Copier Refresh (2)	$0.00	
	Upg Infrastruct. closets, hubs, switches	$30,000.00	
	Phone System Upgrades	$150,000.00	
	Open	$21,000.00	
	Wireless AP Expansion/Replacement	$15,000.00	
	Server Hardware Refresh	$25,000.00	
	SAN Upgrade	$25,000.00	
	Tape Drive Upgrades & Maint.	$18,500.00	
	VMWare Upgrades	$8,000.00	
	CyberSecurity CIIS requirement	$10,000.00	**$353,500.00**
TOTAL FOR 2028 FIVE YEAR PLANNING GUIDE			**$4,857,484.80**

2029 FIVE-YEAR PLANNING GUIDE

DEPARTMENT			
ADS	Vechicle Replace	$40,000.00	**$40,000.00**
AGING	Vehicle	$35,000.00	**$35,000.00**
FAIRGROUNDS	improvements to be priortized	$50,000.00	
	Electrical Upgrades	$50,000.00	
	Chip Seal	$40,000.00	**$140,000.00**
FORESTRY & PARKS	Pickup Truck	$45,000.00	
	Pickup Truck	$45,000.00	
	UTV-Forestry	$35,000.00	
	Lowboy Trailer	$100,000.00	
	Bruce Mound Snow Guns	$200,000.00	
	Parks Capital Expenditure	$450,000.00	**$875,000.00**
HIGHWAY	Truck Chassis_29	$177,500.00	
	Truck Chassis_29	$177,500.00	
	Truck Equipment _28	$220,000.00	
	Truck Equipment _28	$220,000.00	
	Wheel Loader	$37,000.00	
	Water Truck	$150,000.00	
	Skidsteer	$75,000.00	**$1,057,000.00**
MAINTENANCE	Exterior Building Repair	$100,000.00	
	Roof Repair	$100,000.00	
	Tile	$20,000.00	
	Electrical	$100,000.00	
	Parking	$100,000.00	
	HVAC	$20,000.00	
	Plumbing Upgrade	$50,000.00	
	Court Security	$15,000.00	**$505,000.00**
PLANNING & ZONING	Plotter Printer	$15,000.00	**$15,000.00**
CCRLC	Computer Replacements	$30,000.00	
	Apollo Bathing Tub	$18,000.00	
	Replacement Vehicle	$90,000.00	
	Dryer	$26,000.00	
	Washer	$26,000.00	
	Maintenance Repalcements	$80,000.00	
	Technology	$50,000.00	
	Furniture Upgrades	$75,000.00	
	Remodeling	$1,000,000.00	
	Nurse Call	$50,000.00	
	Roofing (West Wing A)	$100,000.00	
	Windows	$15,000.00	**$1,560,000.00**
SHERIFF	Squad Car Repl: 336, 112, 325, 111	$188,323.20	
	Unmarked: 102	$47,080.80	**$235,404.00**
TECHNOLOGY	Desktop Equip Refresh $500-$5000 (10)	$10,000.00	
	Laptop Equip Refresh $500-$5000 (18)	$35,000.00	
	Phone Refresh	$2,000.00	
	Printer Refresh (5)	$4,000.00	
	Upg Infrastruct. closets, hubs, switches	$30,000.00	
		$0.00	
	Open	$21,000.00	
	Wireless AP Expansion/Replacement	$15,000.00	
	Server Hardware Refresh	$25,000.00	
	SAN Upgrade	$25,000.00	
	Tape Drive Upgrades & Maint.	$18,500.00	
	VMWare Upgrades	$8,000.00	**$193,500.00**
TOTAL FOR 2029 FIVE YEAR PLANNING GUIDE			**$4,655,904.00**

2030 FIVE-YEAR PLANNING GUIDE

DEPARTMENT			
FAIRGROUNDS	Improvements to be priortized	$50,000.00	
	Entrance Asphalt	$50,000.00	
	Chip Seal	$40,000.00	**$140,000.00**
FORESTRY & PARKS	Pickup Truck	$45,000.00	
	UTV- Parks	$20,000.00	
	Pintle Deck Over Trailer	$60,000.00	
	Bruce Mound Groomer	$300,000.00	
	Parks Capital Expenditure	$450,000.00	**$875,000.00**
HIGHWAY	Truck Chassis_30	$180,000.00	
	Truck Chassis_30	$180,000.00	
	Truck Equipment _29	$225,000.00	
	Truck Equipment _29	$225,000.00	
	Wheel Loader	$38,000.00	
	Grader	$350,000.00	**$1,198,000.00**
LAND CONSERVATION	1/2 Ton Pickup	$55,000.00	**$55,000.00**
Maintenance	Exterior Building Repair	$100,000.00	
	Roof Repair	$100,000.00	
	Tile	$20,000.00	
	Electrical	$100,000.00	
	Parking	$20,000.00	
	HVAC	$20,000.00	
	Plumbing Upgrade	$50,000.00	
	Court Security	$15,000.00	**$425,000.00**
PLANNING & ZONING	Surveyor Truck	$40,000.00	**$40,000.00**
CCRLC	Computer Replacements	$30,000.00	
	Apollo Bathing Tub	$18,500.00	
	Replacement Vehicle	$90,000.00	
	Dryer	$27,000.00	
	Washer	$27,000.00	
	Maintenance Repalcements	$80,000.00	
	Technology	$50,000.00	
	Furniture Upgrades	$75,000.00	
	Remodeling	$1,000,000.00	
	Nurse Call	$50,000.00	
	Roofing (West Wing B)	$100,000.00	
	Windows	$15,000.00	**$1,562,500.00**
SHERIFF	Squad Car Repl: 321, 326, 320, 329, 322	$235,404.00	
	Unmarked: 104	$47,080.80	**$282,484.80**
TECHNOLOGY	Desktop Equip Refresh $500-$5000 (10)	$10,000.00	
	Laptop Equip Refresh $500-$5000 (18)	$35,000.00	
	Phone Refresh	$2,000.00	
	Printer Refresh (5)	$4,000.00	
	Upg Infrastruct. closets, hubs, switches	$30,000.00	
		$0.00	
	Open	$21,000.00	
	Wireless AP Expansion/Replacement	$15,000.00	
	Server Hardware Refresh	$25,000.00	
	SAN Upgrade	$25,000.00	
	Tape Drive Upgrades & Maint.	$18,500.00	
	VMWare Upgrades	$8,000.00	**$193,500.00**
TOTAL FOR 2030 FIVE YEAR PLANNING GUIDE			**$4,771,484.80**

	TAX LEVY	INCREASE /DECREASE		TAX RATE	INCREASE /DECREASE		EQUALIZED VALUE	INCREASE /DECREASE
2000	8,914,148		1999	8.772178		1999	1,016,184,120	
2001	9,516,332	602,184	2000	8.500186	-0.271992	2000	1,119,544,000	103,359,880
2002	9,449,804	-66,528	2001	7.718074	-0.782112	2001	1,224,373,400	104,829,400
2003	9,364,756	-85,048	2002	7.237749	-0.480325	2002	1,293,876,800	69,503,400
2004	9,338,434	-26,322	2003	6.994234	-0.243515	2003	1,335,161,700	41,284,900
2005	10,738,885	1,400,451	2004	7.690818	0.696584	2004	1,396,325,400	61,163,700
2006	10,968,587	229,702	2005	7.503702	-0.187116	2005	1,461,756,800	65,431,400
2007	11,191,020	222,433	2006	7.140040	-0.363662	2006	1,567,360,900	105,604,100
2008	11,714,201	523,181	2007	7.150072	0.010032	2007	1,638,333,200	70,972,300
2009	11,870,562	156,361	2008	6.673958	-0.476114	2008	1,778,639,000	140,305,800
2010	12,212,889	342,327	2009	6.772356	0.098398	2009	1,803,344,200	24,705,200
2011	12,633,132	420,243	2010	7.211515	0.439159	2010	1,751,800,100	-51,544,100
2012	12,885,055	251,923	2011	7.451455	0.239940	2011	1,729,199,900	-22,600,200
2013	13,032,176	147,121	2012	7.503979	0.052524	2012	1,736,702,100	7,502,200
2014	13,348,544	316,368	2013	7.499731	-0.004248	2013	1,779,869,600	43,167,500
2015	14,619,871	1,271,327	2014	8.094593	0.594862	2014	1,806,128,000	26,258,400
2016	14,740,341	120,470	2015	8.064625	-0.029968	2015	1,827,777,700	21,649,700
2017	15,725,916	985,575	2016	8.062910	-0.001715	2016	1,950,402,100	122,624,400
2018	16,223,997	498,081	2017	8.061394	-0.001516	2017	2,012,554,700	62,152,600
2019	16,708,708	484,711	2018	8.053507	-0.007887	2018	2,074,712,000	62,157,300
2020	17,820,426	1,111,718	2019	8.043175	-0.010332	2019	2,215,595,900	140,883,900
2021	18,073,330	252,904	2020	8.043027	-0.000148	2020	2,247,080,600	31,484,700
2022	18,849,898	776,568	2021	8.042364	-0.000663	2021	2,343,825,600	96,745,000
2023	20,613,891	1,763,993	2022	7.530834	-0.511530	2022	2,737,265,200	393,439,600
2024	22,175,786	1,561,895	2023	7.143341	-0.387493	2023	3,104,399,900	367,134,700
2025	23,123,616	947,830	2024	6.807029	-0.336312	2024	3,397,020,300	292,620,400
2026	23,099,355	-24,261	2025	5.884597	-0.922432	2025	3,925,392,600	528,372,300

15,287,672 * Estimated 2026 Allowable Levy not Including Library (642,363) & Bridge Aid ($250,000-$143,610) & Debt ($7,537,245)
(Add last year PP Aid of 450,054)

0.02329 Net New Construction for 2026 Budget Year - 2.329%. Actual is 2.329% - plus terminated TID of . %
(Last year was 2.003% plus terminated TID of .106% = 2.109%)

Needs 3/4 Vote ** for $6,100,000 One Month Short Term Debt

356,050 **Levy Increase Allowed as of 9/10/2025**

(450,054) ***Since 2019 - Personal Property Aid is sent as a new revenue ($450,054 in 2025 before TID adjustment)***

1,111,957 2024 Highway Building estimated interest only

3,815,330 Debt Levy - $3,800,000 + interest $15,330- with one month debt

2,309,279 If $2,300,000 + Interest of $9,279

Plus Library and County Bridge Aid are allowed at the actual amounts regardless of increase of decrease in these two amounts

558,725 Library (last year was $642,363)

250,000 Bridge last year was $250,000 - $147,935 (will have fund balance that will reduce the amount of the bridge levy).

(139,604) (Bridges - will use fund balance from 2024 year of $143,610)

23,099,355 Est Levy with amounts known on 9/9/2024

(92.24) Increase/Decrease for a $100,000 home - Approximate

Total Debt **$7,236,566**

	Principal	Interest
	944,268	**167,689**

Total for Hwy & other one month debt

$3,800,000	Hwy
$2,300,000	**Other Dept Capital Assets**
$6,100,000	

County Tax on $100,000 house
$588.46

** Amount needs 3/4 vote. Will vote on this resolution in October 9.

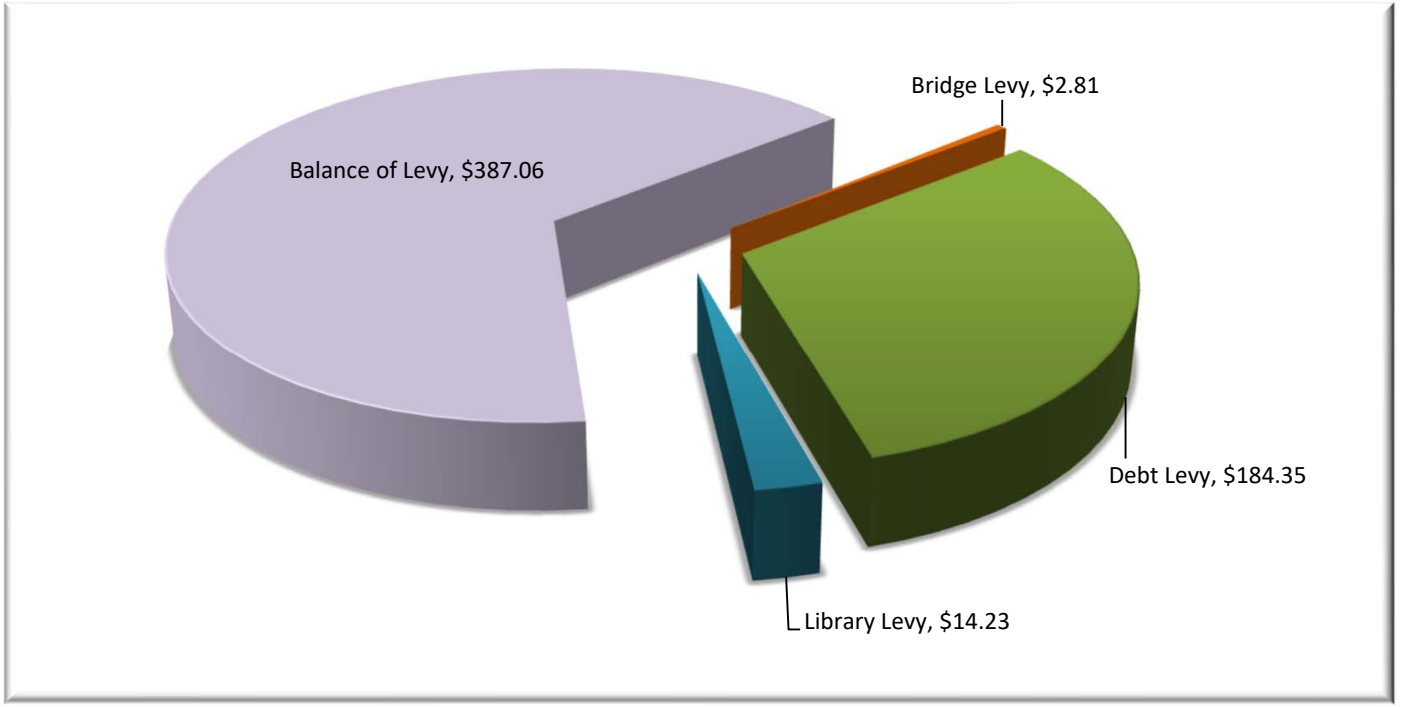
2026 LEVY DETAIL

$23,123,616	Last year's levy is the starting point
($642,363)	Less for last year's library
($106,390)	Less for last year's bridge aid less full fund balance for that account
($7,537,245)	Less for last year's debt
$450,054	Add last year's personal property aid without TID increase
$15,287,672	Sub-total as starting point for increase allowed
0.02329	Multiply by percentage allowed with the 2.003% plus .106% terminated TID for levy limit
$356,050	Equals increase allowed by statute before other additions below. *This is less than 1/3 of 1% of total expenditures.*
($450,054)	Decrease for 2026 personal property aid without TID increase
$558,725	Add amount for library
$110,396	Add amount for bridges less bridge fund balance (amount not used goes for next year's budget)
$1,111,957	Add amount for Highway Building Debt now paying principal and interest.
$6,124,609	Add amount for one month debt with interest for roads and other cpaital assets*
	*Amount to be voted on resolution in October
$23,099,355	Total Levy

Tax rate is 5.884597 per $1,000 of property value. Last year's rate was 6.807029

2026 TAX LEVY BREAKDOWN - APPROXIMATE

	Dollar Value on a $100,000 Value Property	Levy Dollars
Bridge Levy	$2.81	110,396
Debt Levy	$184.35	7,236,566
Library Levy	$14.23	558,725
Balance of Levy	$387.06	15,193,668
Total County Levy	$588.45	23,099,355
Total Equalized Value		3,925,392,600



Clark County - Highway History of Cost and Revenue

Year	Road * Construction	# Miles	Other Hwy Exp	Total Expenses	Hwy Revenue	Debt Amount	Transfer From Other Funds	Fund Balance Used	Hwy Levy	# Yr. 301 Miles	Average Cost Per Mile		
2000	$1,166,775	18	2,734,619	3,901,394	2,028,050			431,429	1,441,915	16.72	64,821		
2001	$1,720,481	21.25	2,694,319	4,414,800	2,340,806			532,079	1,541,915	14.16	80,964		
2002	$1,679,700	22	2,718,360	4,398,060	2,324,066			532,079	1,541,915	13.68	76,350		
2003	$1,641,963	20.5	2,984,362	4,626,325	2,285,000			832,079	1,509,246	14.68	80,096		
2004	$1,657,900	17.5	2,767,697	4,425,597	2,400,302			591,512	1,433,783	17.20	94,737		
2005	$1,702,968	21.15	2,556,680	4,259,648	2,229,962			591,512	1,438,174	14.23	80,519		
2006	$1,658,899	12	2,605,994	4,264,893	2,324,621			547,098	1,393,174	25.08	138,242		
2007	$1,286,261	12	2,950,774	4,237,035	2,297,320			546,541	1,393,174	25.08	107,188		
2008	$1,287,887	9	3,146,230	4,434,117	2,511,685			529,258	1,393,174	33.44	143,099		
2009	$1,360,249	9	3,303,058	4,663,307	2,593,733			565,000	1,504,574	33.44	151,139		
2010	$1,511,263	8.8	3,930,850	5,442,113	2,616,576		600,000	720,963	1,504,574	34.20	171,734		
2011	$2,139,621	12.75	3,417,718	5,557,339	2,502,765		750,000	800,000	1,504,574	23.61	167,813		
2012	$1,348,448	7.8	3,417,976	4,766,424	2,405,165		160,000	886,779	1,314,480	38.59	172,878		
2013	$1,481,681	6.75	3,362,296	4,843,977	2,434,442			935,055	1,474,480	44.59	219,508		
2014 w/Debt	$1,772,497	9	3,608,454	5,380,951	2,579,348	600,000		727,123	1,474,480	33.44	196,944		
2015 w/Debt	$2,001,307	9	4,003,434	6,004,741	2,680,038	810,000		425,223	2,089,480	33.44	222,367		County
2016 w/Debt	$1,844,469	9	4,154,666	5,999,135	2,761,655	848,000	300,000	0	2,089,480	33.44	204,941		Portion
2017 w/Debt	$2,609,622	16.35	3,908,717	6,518,339	2,794,859	1,550,000		84,000	2,089,480	18.41	159,610	****	211,305
2018 w/Debt	$2,153,600	10.6	4,943,529	7,097,129	2,664,389	1,800,000	435,000	108,260	2,089,480	28.40	203,170		
2019 w/Debt	$3,627,816	21.25	4,621,572	8,249,388	2,655,075	2,200,000	1,000,000	304,833	2,089,480	14.16	170,721	*****	215,138
2020 w/Debt	$2,720,000	14	4,828,010	7,548,010	2,450,000	2,596,480	253,520	137,635	2,110,375	21.50	194,286		
2021 w/Debt	$2,900,000	15.5	4,785,375	7,685,375	2,425,000	2,900,000	0	250,000	2,110,375	19.42	187,097		
2022 w/Debt	$3,725,000	18.1	4,799,519	16,524,519	2,575,000	3,200,000	1 month	618,039	2,131,480	16.63	205,801	******	
2022 Bldg with Debt			8,000,000			8,000,000	10 year						
2023 w/Debt	$3,930,000	20.2	3,476,200	15,406,200	3,013,399	3,200,000	1 month	261,321	2,131,480	14.90	194,554		
Hwy Bldg Debt not completed in 2022			6,800,000	same debt not ac	6,800,000								
2024 w/Debt	$4,400,000	19	5,247,738	10,847,738	2,921,000	4,100,000	1 month	410,000	2,216,738	15.84	231,579		
Hwy Bldg Debt not completed in 22 & 23			1,200,000	same debt not ac	1,200,000								
2025 w/Debt	$4,195,000	15.2	6,666,946	10,861,946	2,863,054	4,600,000	1 month	1,159,987	2,238,905	19.80	275,987		
2026 w/Debt	$4,341,843	15.6	6,204,717	10,546,560	2,871,000	3,800,000 ***	1 month	1,000,000 **	2,261,294	19.29	278,323		
2026 w/o 1 mo. Debt	$541,843	0	6,505,895	7,047,738	2,871,000	0		1,000,000	2,261,294	0.00	0		

*** Would need a 3/4 approval vote on debt. Debt is short-term one month debt that will be voted on in October.

**** Amount included in 2017 had 4 miles of federal aid paving. This amount now only comes every few years.

***** Amount included in 2019 had 3 miles of federal aid paving. This amount now only comes every few years.

****** Amount included in 2022 had 5.3 miles of paving that was funded 80% by federal aid. This amount now only comes every few years.

* Note: Road Construction includes road construction miles and could also include misc. items such as culvert, engineering, bridge design & misc.

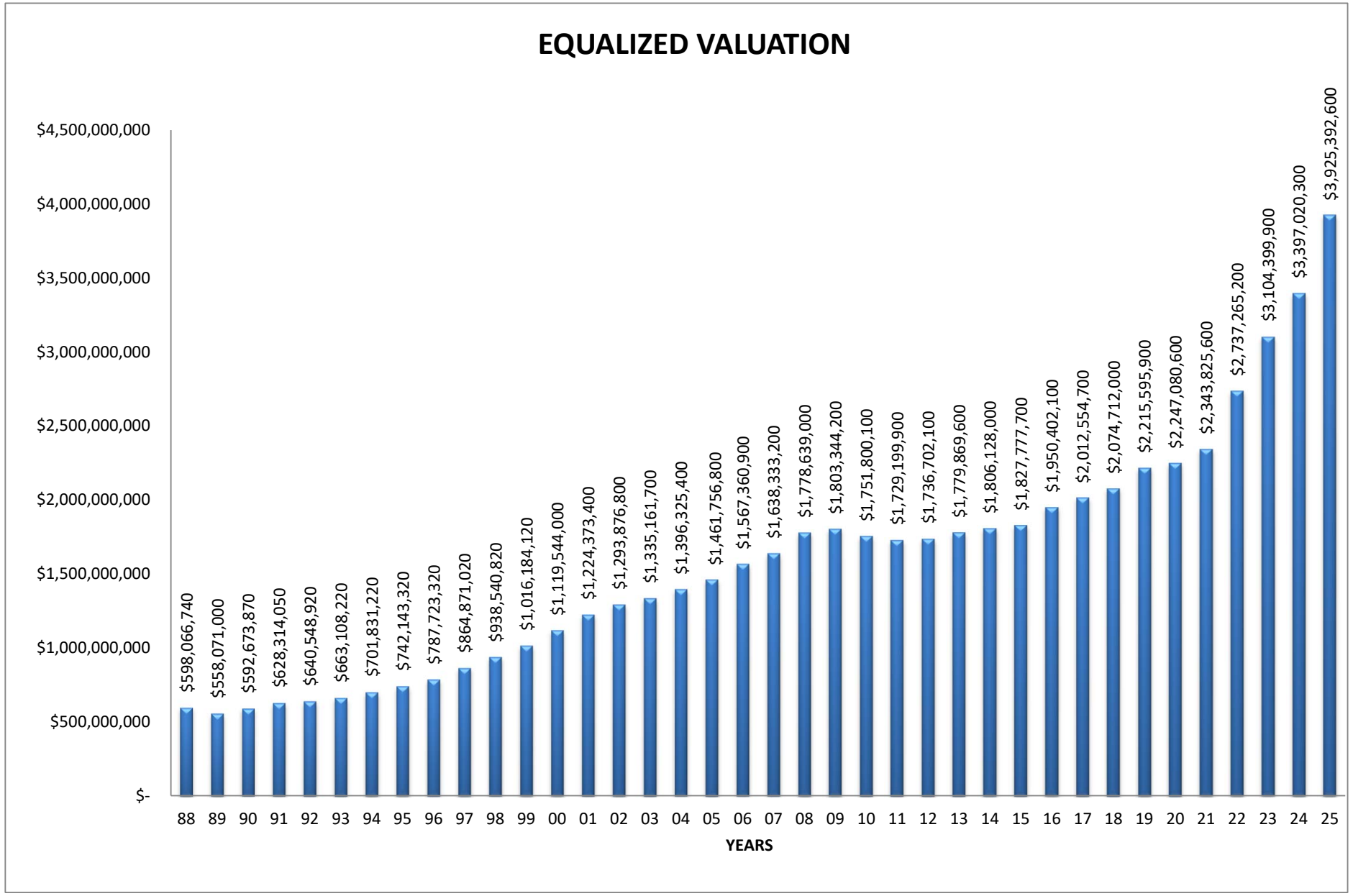
** Note: Highway Fund Balance has increased over the years and could use more of it for the 2026 year for bridge construction.
In the past had been able to replenish with federal aid dollars and dollars from revenues exceeding expenses.
The Highway Department is only awarded 1 federal aid project every few years so we will not be able to replenish the fund balance like Highway has in the past.
If we get a real bad winter and do not have a fund balance, or if our state transportation aids or local road improvement funds are reduced we will not even be able to pave the number of miles per above in a year so the thought is to have a little rainy day fund. Also part of the fund balance is for machinery, inventory supplies not used or charged in the year to an account, which is not levied for when purchased. It is also for emergency flood repairs & bridge repairs.

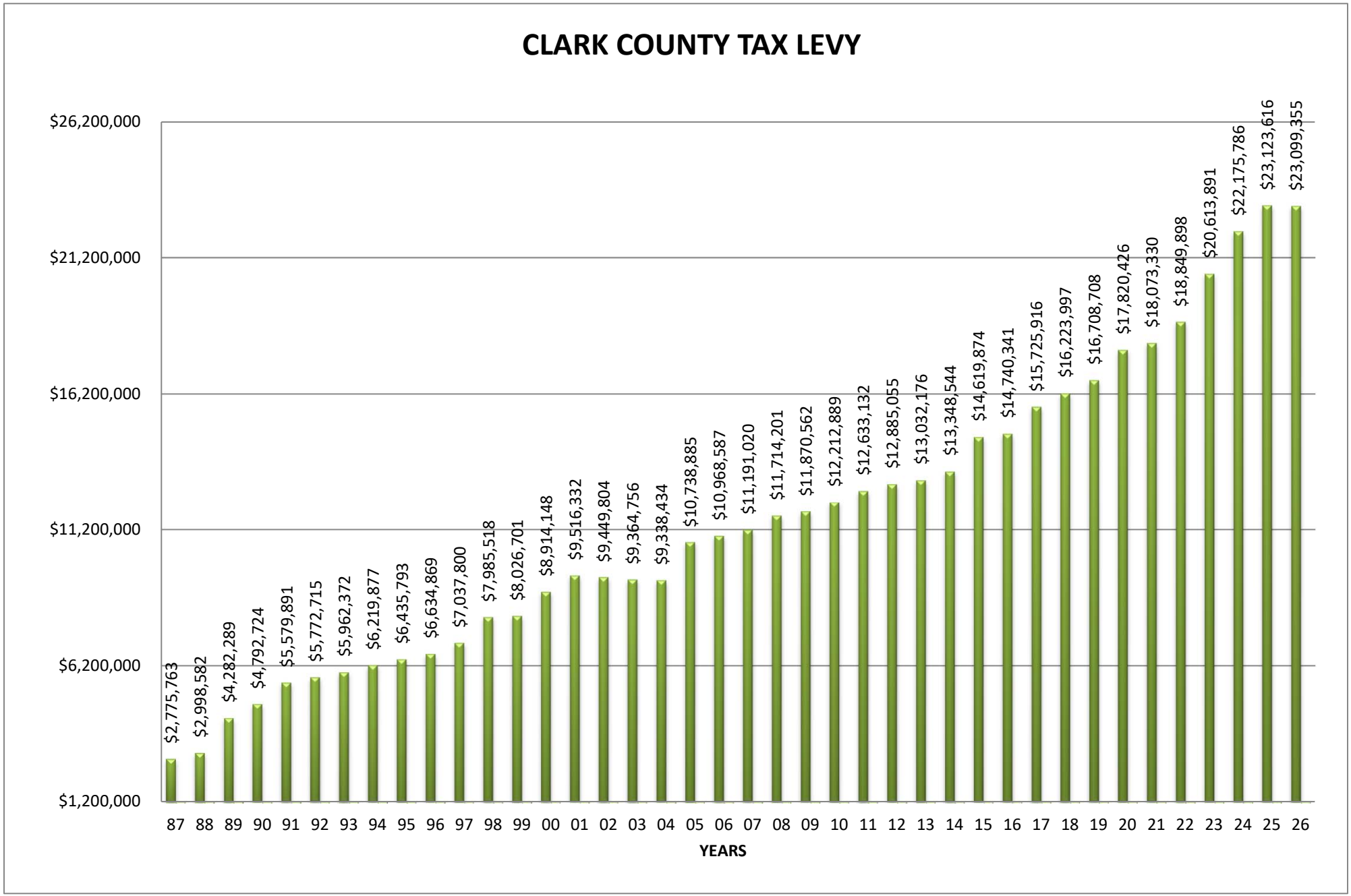
FUND BALANCE APPLIED HISTORY

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
100 GENERAL FUND	2,787,324	2,232,364	1,568,268	1,972,008	2,534,153	3,272,588	5,001,524	2,630,788	3,983,109	4,379,762	1,799,052	2,698,960	4,678,007	4,845,867
101 GENERAL FUND - CO SALES TAX	445,660	345,202	409,907	590,752	621,263	625,953	813,466	924,762	912,178	1,190,854	1,528,507	1,656,530	1,744,666	1,785,155
210 PUBLIC HEALTH GRANT FUND	37,000	0	25,000	9,000	15,000	0	22,875	0	0	0	10,000	0	0	0
215 CLEAN SWEEP SPECIAL REVENUE	0	0	10,800	0	9,600	0	0	0	0	0	12,500	12,500	0	0
230 51.42 BOARD SPEC REV FUND	0	0		300,000	200,000	400,000	300,000	400,000	334,000	334,000	1,100,000	0	400,000	300,000
240 ADS	0	0	25,000	0	0	0	100,000	100,000	40,000	20,000	446,000	405,000	454,000	300,000
245 HHS HOUSING COALITION												23,000	19,000	13,253
250 NUTRITION SPEC REV FUND					24,187	60,000	90,883	35150	0	0	0	0	0	0
252 AGING SPEC REV FUND			1,000	1,100	700	500								
253 PREVENTION SERVICES IIID GRT				0	500	0								
280 SOCIAL SERVICES SPEC REV FUN	0	0	250,000	300,000	0	0	0	185,920	191	0	276,997	686,734	0	0
290 HHS MULTI OPIOID EPDMN STLMNT											302,397	15,000	200,000	240,000
310 LAND INFORMATION SPECIAL REV	29,297	23,361	34,014	0	0	35,000	35,000	0	0	0	79,343	5,867	7,264	7,547
330 FORESTRY SPEC FUND	441,592	424,137	267,191	1,836,284	849,633	516,599	790,831	1,639,670	1,232,647	904,789	1,543,764	2,314,590	2,564,152	2,335,440
375 LAND CONSERVATION SPECIAL REV								5,100	2,500	2,500	0	0	0	0
400 DEBT SERVICE FUND			-170	0	0	-10,488	-1,628	-28,690	0	0	0	0	0	0
420 CAPITAL PROJECTS FUND				2,416,300	3,710,823	1,455,123	0	0	0	0	29,680	0	0	0
500 CCRLC ENTERPRISE FUND	0	0	0	0	0	0	0	400,000	794,850	0	0	0	0	500,000
700 HIGHWAY INTERSERVICE FUND	935,055	727,123	425,223	0	84,000	108,260	304,833	137,635	250,000	618,039	261,321	410,000	1,159,987	1,000,000
710 HEALTH INSURANCE INTERNAL SE		338,561	311,094	306,480	48,340	37,650	0	0	0	0	0	0	0	0
GRAND TOTALS:	4,675,928	4,090,748	3,327,327	7,731,924	8,098,199	6,501,185	7,457,784	6,430,335	7,549,475	7,449,944	7,389,561	8,228,181	11,227,076	11,327,262

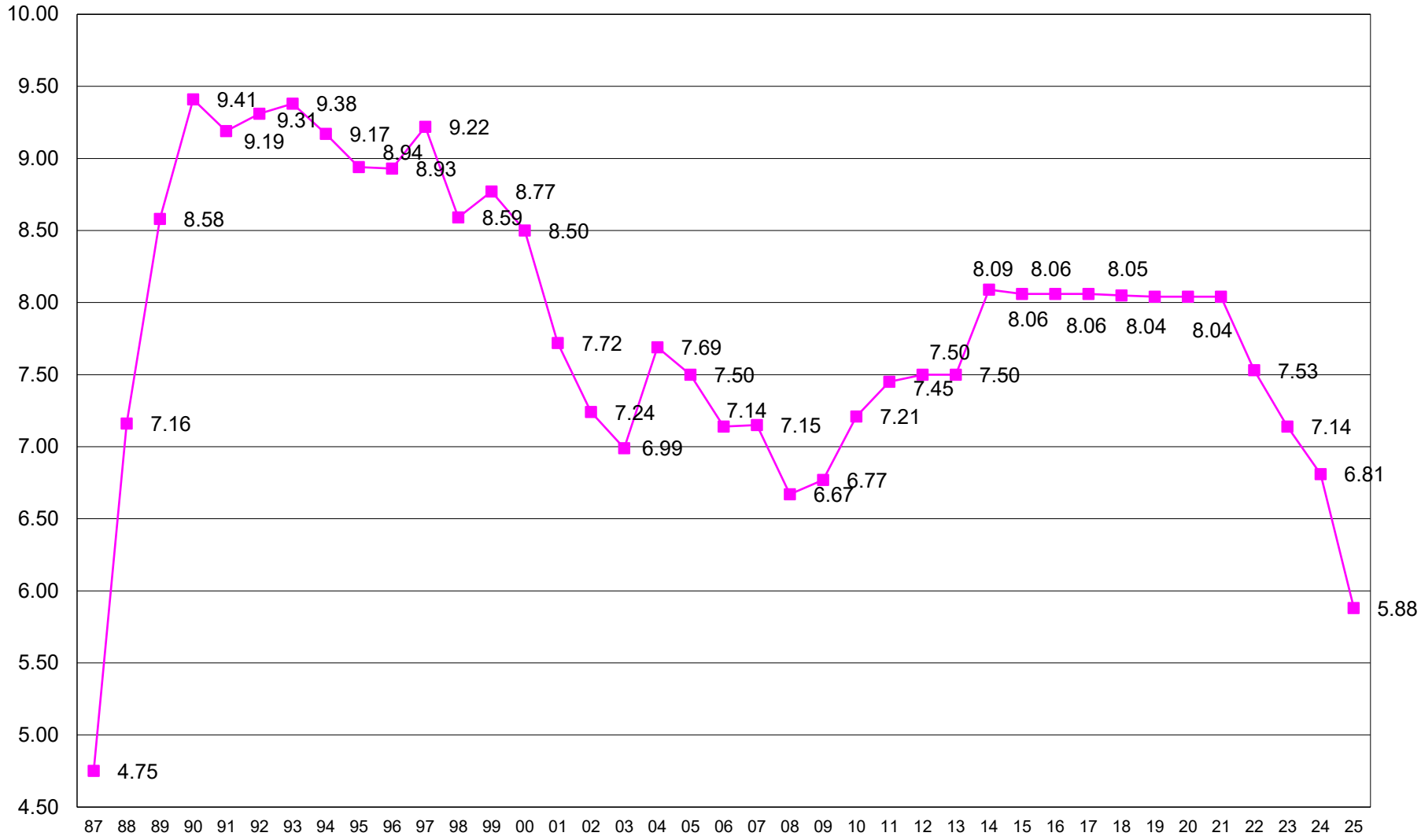
LEVY HISTORY

Fund	Fund Name	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
100	GENERAL FUND	6,150,702	6,572,047	6,368,758	6,789,578	6,634,952	6,973,034	6,975,793	7,150,628	6,776,708	7,084,785	8,559,583	7,095,999	6,812,416	**7,268,844**
215	CLEAN SWEEP SPECIAL REVENUE								0	5,000	5,000	5,000	5,000	5,000	**5,000**
220	WIC SPEC REV FUND								0	0	0	0	0	0	**0**
230	51.42 BOARD SPEC REV FUND	1,733,042	1,733,042	1,733,042	1,433,042	1,533,042	1,333,042	1,433,042	1,333,042	1,399,042	1,399,042	633,042	1,733,042	1,333,042	**1,433,042**
240	ADULT DEVELOPMENT SERVICES	471,863	471,863	520,036	547,908	583,333	647,139	575,549	724,562	899,475	899,554	515,758	782,774	701,337	**946,727**
245	HHS HOUSING COALITION											0	0	0	**0**
250	NUTRITION SPEC REV FUND	164,564	196,637	196,637	196,637	196,637	196,637	258,337	311,783	398,696	299,985	337,582	510,574	660,750	**612,961**
252	AGING SPEC REV FUND	3,600	7,207	7,186	7,186	7,186	7,186	0	0	0	0	0	0	0	0
253	3-F / 3-D		606	0	0	0	0	0	0	0	0	0	0	0	0
254	ELDERLY SERVICES SPEC REV FD	8,958	8,958	9,086	9,086	9,086	9,086	0	0	0	0	0	0	0	0
255	3-E NATL FAMILY CAREGIVER		3,100	2,527	2,527	2,527	2,527	0	0	0	0	0	0	0	0
280	SOCIAL SERVICES SPEC REV FUN	713,764	713,764	463,764	413,764	713,764	713,764	713,764	813,764	1,147,764	1,147,764	1,118,264	1,147,764	1,798,081	**1,798,081**
290	OPIOID SETTLEMENT											0	0	0	**0**
310	LAND INFORMATION SPECIAL REV	0	0	0	8,128	8,125	32,045	40,181	0	521	0	0	0	0	**0**
316	COMPREHENSIVE PLANNING GRANT										0	0	0	0	**0**
380	SEWAGE LAGOON SPECIAL REVENUE										65,000	0	0	0	**0**
400	DEBT SERVICE FUND	294,363	150,000	1,192,515	1,206,165	1,910,944	2,183,217	2,585,722	3,339,432	3,298,909	3,780,449	5,276,343	6,647,055	7,537,245	**7,236,566**
500	CCRLC ENTERPRISE FUND	2,016,840	2,016,840	2,036,840	2,036,840	2,036,840	2,036,840	2,036,840	2,036,840	2,036,840	2,036,840	2,036,840	2,036,840	2,036,840	**1,536,840**
700	HIGHWAY INTERSERVICE FUND	1,474,480	1,474,480	2,089,480	2,089,480	2,089,480	2,089,480	2,089,480	2,110,375	2,110,375	2,131,479	2,131,479	2,216,738	2,238,905	**2,261,294**
	GRAND TOTALS:	13,032,176	#########	14,619,871	14,740,341	15,725,916	16,223,997	16,708,708	17,820,426	18,073,330	18,849,898	20,613,891	22,175,786	23,123,616	**23,099,355**


EQUALIZED VALUATION
$4,500,000,000
$4,000,000,000
$3,500,000,000
$3,000,000,000
$2,500,000,000
$2,000,000,000
$1,500,000,000
$1,000,000,000
$500,000,000
$-
$598,066,740
$558,071,000
$592,673,870
$628,314,050
$640,548,920
$663,108,220
$701,831,220
$742,143,320
$787,723,320
$864,871,020
$938,540,820
$1,016,184,120
$1,119,544,000
$1,224,373,400
$1,293,876,800
$1,335,161,700
$1,396,325,400
$1,461,756,800
$1,567,360,900
$1,638,333,200
$1,778,639,000
$1,803,344,200
$1,751,800,100
$1,729,199,900
$1,736,702,100
$1,779,869,600
$1,806,128,000
$1,827,777,700
$1,950,402,100
$2,012,554,700
$2,074,712,000
$2,215,595,900
$2,247,080,600
$2,343,825,600
$2,737,265,200
$3,104,399,900
$3,397,020,300
$3,925,392,600
88 89 90 91 92 93 94 95 96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25
YEARS

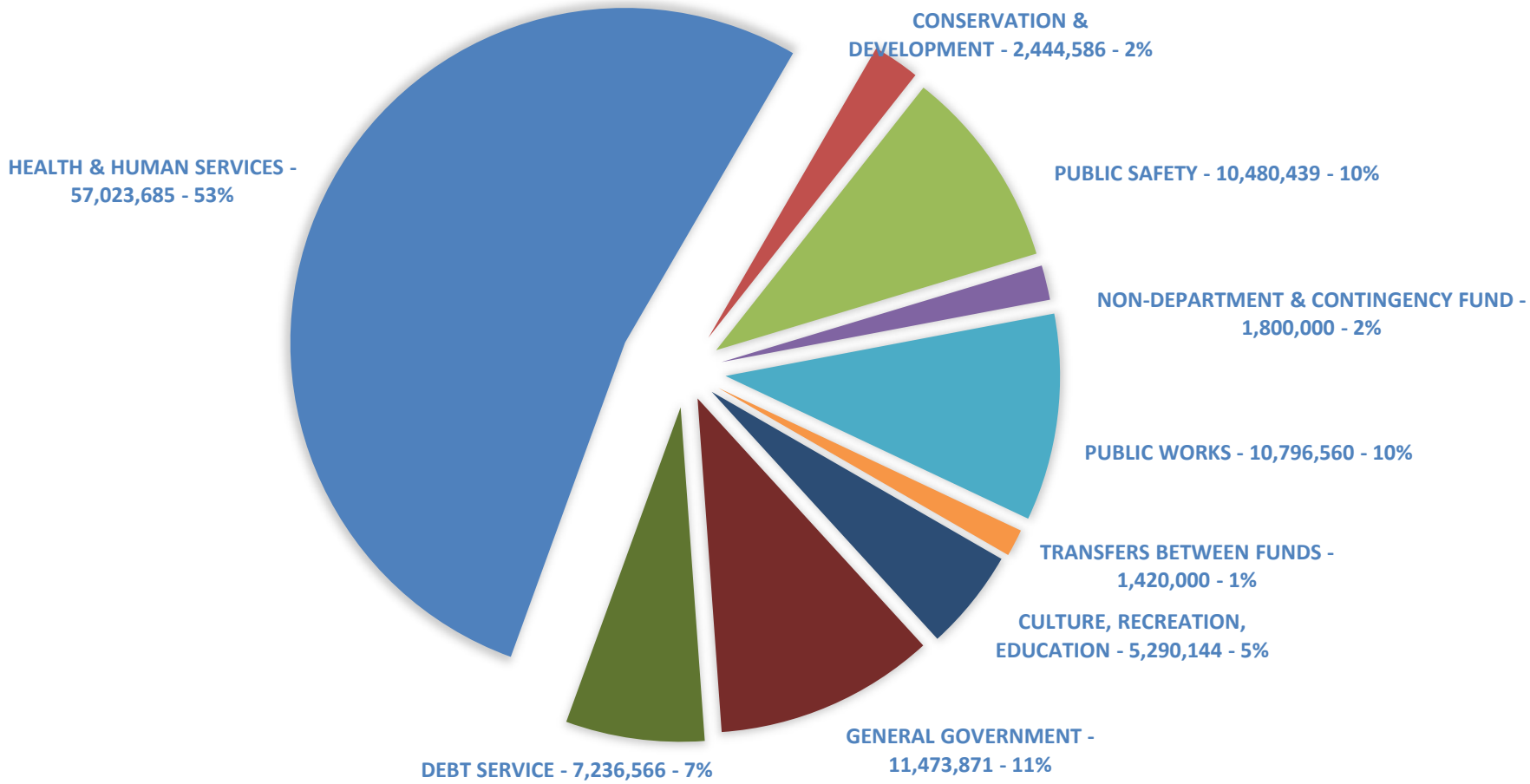

CLARK COUNTY TAX LEVY
$26,200,000
$21,200,000
$16,200,000
$11,200,000
$6,200,000
$1,200,000
$2,775,763
$2,998,582
$4,282,289
$4,792,724
$5,579,891
$5,772,715
$5,962,372
$6,219,877
$6,435,793
$6,634,869
$7,037,800
$7,985,518
$8,026,701
$8,914,148
$9,516,332
$9,449,804
$9,364,756
$9,338,434
$10,738,885
$10,968,587
$11,191,020
$11,714,201
$11,870,562
$12,212,889
$12,633,132
$12,885,055
$13,032,176
$13,348,544
$14,619,874
$14,740,341
$15,725,916
$16,223,997
$16,708,708
$17,820,426
$18,073,330
$18,849,898
$20,613,891
$22,175,786
$23,123,616
$23,099,355
87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26
YEARS

CLARK COUNTY TAX RATE

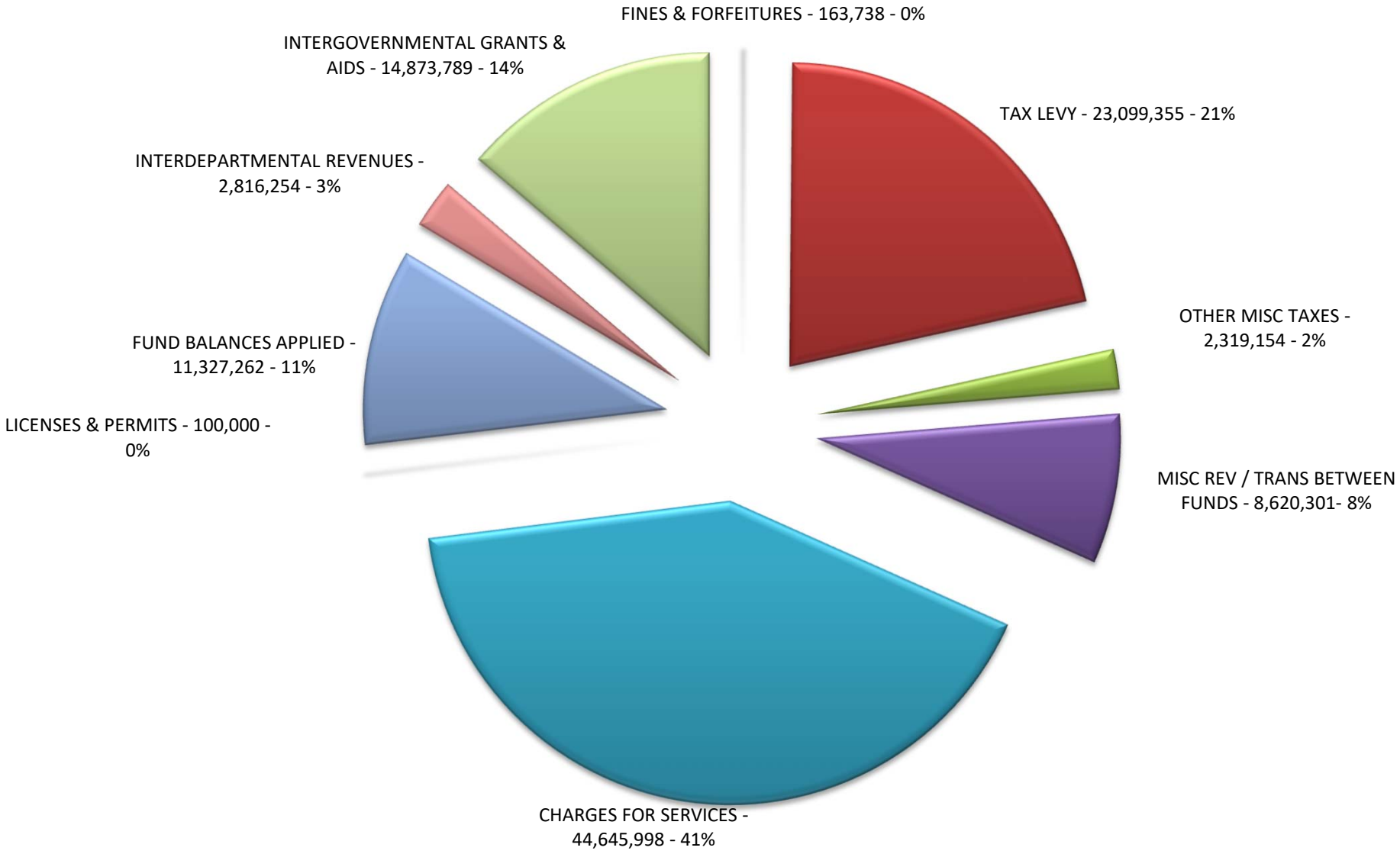


1988 was the final year Federal Revenue Sharing funds were available to reduce the tax levy and tax rate
2006 was the first year of our current levy limits set by the state

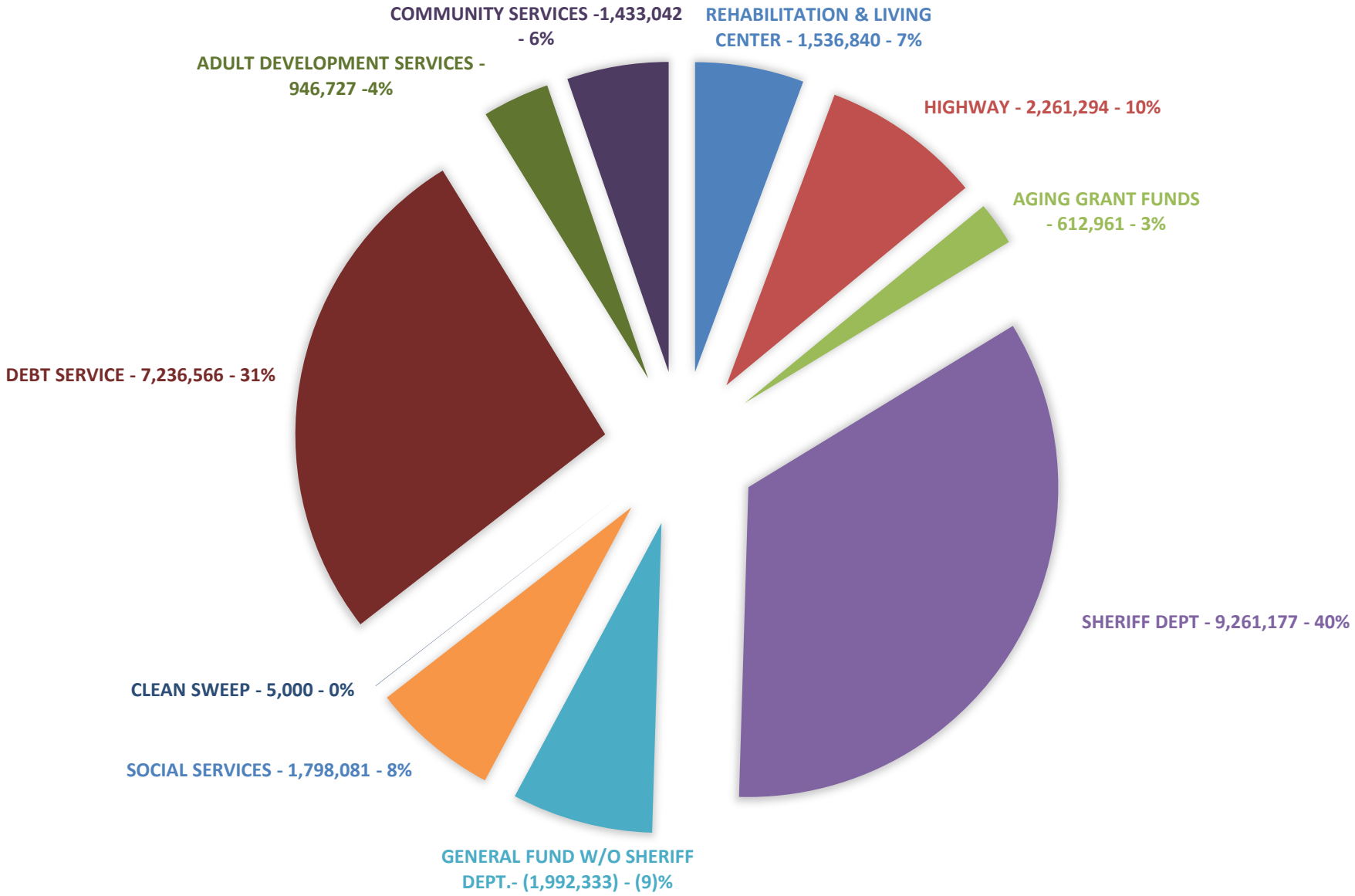
2026 EXPENDITURES
TOTAL - $107,965,851

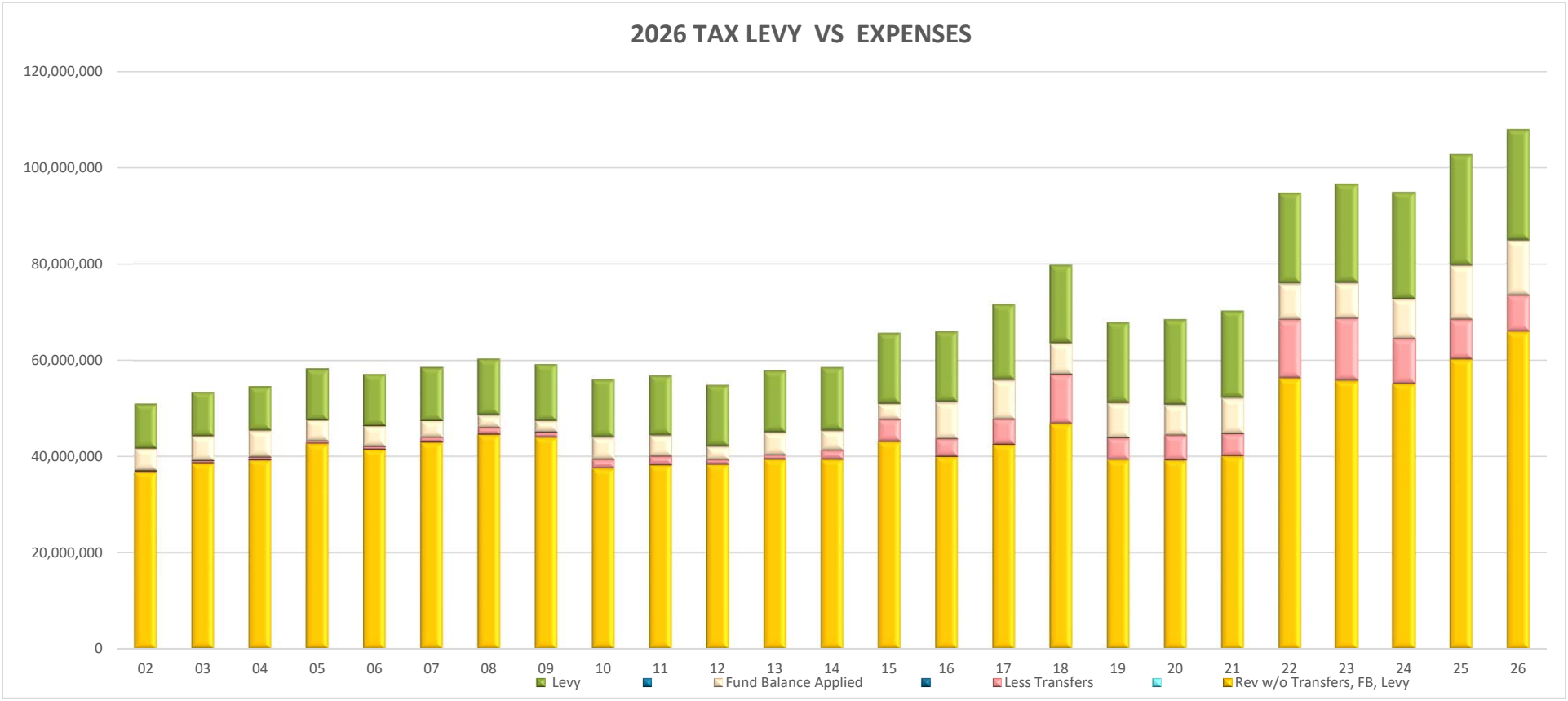


2026 FUNDING SOURCES
TOTAL - $107,965,851



2026 PROPOSED TAX LEVY
TOTAL - $23,099,355




2026 TAX LEVY VS EXPENSES
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
0
02
03
04
05
06
07
08
09
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
Levy
Fund Balance Applied
Less Transfers
Rev w/o Transfers, FB, Levy

SHORT TERM ONE MONTH DEBT

Principal	$6,100,000.00
Date of Loan	1/2/2026
Interest Rate	4.75%
Year of Loan	1

Date of Payment	Total Payment	Interest Paid	Principal Payment	Remaining balance
2/2/2026	$6,124,608.90	$24,608.90	$6,100,000.00	0.00
		$0.00	$0.00	0.00
	$6,124,608.90	$24,608.90	$6,100,000.00	
	Interest Earned approx.	$19,428.08	at 3.75% on 6.1 Million	
	True approx. cost of loan	$5,180.82	if 4.75% - 3.75%	

2026 PAYMENTS ON ALL DEBT IN THE DEBT FUND

Loan	Principal One Month	Principal Long Term	Interest	Total
Highway Debt	$0.00	$944,267.97	$167,688.99	$1,111,956.96
One Month Debt	$6,100,000.00		$24,608.90	$6,124,608.90
Totals	$6,100,000.00	$944,267.97	$192,297.89	$7,236,565.86

Plus RLC Debt paid in their fund - $960,000 principal and interest per year.

By statute debt is limited to 5% of equalized value which would be $196,269,630 for 2026.
Using this method allows us to go above the limited levy increase that we are allowed while staying under last year's levy tax rate.

2026

BUDGET NARRATIVE



2026 BUDGET NARRATIVE

DEPARTMENT: **CLARK COUNTY TOTAL**

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S):

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time		433	440	1.62%
Part Time		223	212	-4.93%

SALARIES AND BENEFITS

	Actual thru 6/30/	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)		$34,585,462.00	$36,550,054.00	$1,964,592.00	5.68%
Overtime		$2,100,579.00	$2,265,577.00	$164,998.00	7.85%
Per Diem		$175,171.00	$175,120.00	-$51.00	-0.03%
FICA, Retirement, Workman's Compensation & Disability Ins.		$6,214,107.00	$6,647,495.00	$433,388.00	6.97%
Health Insurance		$7,868,536.00	$7,416,345.00	-$452,191.00	-5.75%
TOTAL: (Should equal Wages & Benefits W/S)	**$0.00**	**$50,943,855.00**	**$53,054,591.00**	**$2,110,736.00**	4.14%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$0.00	$50,943,855.00	$53,054,591.00	$2,110,736.00	4.14%
CONTRACT (includes telephone, etc.) (Object #52****)		$17,213,628.00	$17,958,505.00	$744,877.00	4.33%
OPERATIONS (all other expenses)		$21,512,205.00	$23,629,253.00	$2,117,048.00	9.84%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000		$4,993,928.00	$5,803,502.00	$809,574.00	16.21%
TRANSFER OUT BETWEEN FUNDS		$8,182,600.00	$7,520,000.00	-$662,600.00	-8.10%
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$0.00**	**$102,846,216.00**	**$107,965,851.00**	**$5,119,635.00**	4.98%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026		$102,162,349.00
Expenditure dollars less capital outlay for 2025		$97,852,288.00
Expenditure difference between the years without capital assets		$4,310,061.00
Percentage of expenditures difference - this should be a 1% increase or less		4.40%
1% Maximum increase is	$978,522.88	
Fill-in extra consideration dollars	Total 1% plus extra	$978,522.88
Under or over dollar allowed. If over waiver needs to be filled out.		$3,331,538.12
Difference in levy between the two years		($24,261.00)
Percentage of current levy to expenditures		21.40%

REVENUE:

	Actual thru 6/30/	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$0.00	$23,123,616.00	$23,099,355.00	-$24,261.00	-0.10%
FED/STATE (Object #42-43**** not donations)		$12,867,064.00	$14,874,789.00	$2,007,725.00	15.60%
LOCAL (Object #44-47****)		$44,235,578.00	$47,725,990.00	$3,490,412.00	7.89%
OTHER		$3,210,282.00	$3,418,455.00	$208,173.00	6.48%
TRANSFER IN BETWEEN FUNDS		$8,182,600.00	$7,520,000.00	-$662,600.00	-8.10%
FUND BALANCE USED		$11,227,076.00	$11,327,262.00	$100,186.00	0.89%
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$0.00**	**$102,846,216.00**	**$107,965,851.00**	**$5,119,635.00**	4.98%

2026 BUDGET NARRATIVE

DEPARTMENT: ADS

Department / Program Description:

Products & Services: **Vocational Rehabilitation**

ACCOUNT ORG #(S): **55100000 to 55102000**

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	9	9	16	77.78%
Part Time	8	8	1	-87.50%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$309,691	$899,486.00	$962,428	$62,942	7.00%
Overtime	$319	$5,000	$5,000	$0	0.00%
Per Diem				$0	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$60,409	$161,850	$174,240	$12,390	7.66%
Health, Dental & Vision Insurance	$110,864	$226,160	$288,818	$62,658	27.71%
TOTAL: (Should equal Wages & Benefits W/S)	**$481,283**	**$1,292,496**	**$1,430,486**	**$137,990**	10.68%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$481,283	$1,292,496	$1,430,486	$137,990	10.68%
CONTRACT (includes telephone, etc.) (Object #52****)	$12,486	$27,800	$27,800	$0	0.00%
OPERATIONS (all other expenses)	$430,512	$1,158,541	$1,193,457	$34,916	3.01%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$20,321	$164,500	$115,000	-$49,500	-30.09%
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$944,602**	**$2,643,337**	**$2,766,743**	**$123,406**	4.67%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$2,651,743
Expenditure dollars less capital outlay for 2025			$2,478,837
Expenditure difference between the years without capital assets			$172,906
Percentage of expenditures difference - this should be a 1% increase or less			6.98%
1% Maximum increase is	$24,788.37		
Fill-in extra consideration dollars	$180,948.00	Total 1% plus extra	$205,736
Under or over dollar allowed. If over waiver needs to be filled out.			-$32,830
Difference in levy between the two years			$245,390
Percentage of current levy to expenditures			34.22%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$236,916	$701,337	$946,727	$245,390	34.99%
FED/STATE (Object #42-43**** not donations)				$0	#DIV/0!
LOCAL (Object #44-47****)	$523,465	$1,151,000	$1,188,000	$37,000	3.21%
OTHER	$184,221	$337,000	$332,016	-$4,984	-1.48%
FUND BALANCE USED		$454,000	$300,000	-$154,000	-33.92%
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$944,602**	**$2,643,337**	**$2,766,743**	**$123,406**	4.67%

2025 Significant Accomplishments:

ADS provided prevocational and supported work programming to 48 participants for a total of 28,928 hours of work-related activity onsite and at area business. Nine individuals participated in ADS' integrated work services resulting in 3 long term community employment placements. ADS' kitchen was remodeled into a commercial setting. Ice production/delivery was put in place to supply the county campgrounds.

2026 Objectives:

ADS is working collaboratively with Community Services to develop a Community Recovery Services (CRS) program using the Individual Placement and Support (IPS) model. The IPS model is an evidence-based approach to supported employment that helps individuals with mental health conditions find and maintain competitive employment. It focuses on rapid job search, client preferences, and integration of mental health and employment services. The program will result in increased opportunities for program participation and funding recovery.

Reduction or Elimination of Program Services:

Identify Programs & Associated Dollars:

Addition or Expansion of Program Services:

Identify Programs & Associated Dollars:

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:

Pizza Freezer Remodel	$	40,000
Replace Service Doors/Overhead Door	$	25,000
Replace 3 Furnaces and 4 AC Units	$	50,000

Projected for 2027 - 2030

Bathroom Remodel	$	120,000
Vehicle Replace	$	40,000
Vehicle Replace	$	40,000
Replace Forklift_Bobcat G25E-7	$	39,000

2026 BUDGET NARRATIVE

DEPARTMENT: ADRC

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S):

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	4	4	3	-25.00%
Part Time	2	2	2	-25.00%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$211,240.73	$326,034.00	$347,364.33	$21,330.33	6.54%
Overtime		$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$2,430.00	$6,720.00	$6,720.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$24,012.74	$59,580.00	$63,709.69	$4,129.69	6.93%
Health, Dental & Vision Insurance	$46,806.80	$99,727.00	$101,031.36	$1,304.36	1.31%
TOTAL: (Should equal Wages & Benefits W/S)	**$284,490.27**	**$492,061.00**	**$518,825.38**	**$26,764.38**	5.44%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$284,490.27	$492,061.00	$518,825.38	$26,764.38	5.44%
CONTRACT (includes telephone, etc.) (Object #52****)	$2,712.60	$8,500.00	$8,400.00	-$100.00	-1.18%
OPERATIONS (all other expenses)	$21,309.25	$77,890.00	$86,040.00	$8,150.00	10.46%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$308,512.12**	**$578,451.00**	**$613,265.38**	**$34,814.38**	6.02%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026		$613,265.38	
Expenditure dollars less capital outlay for 2025		$578,451.00	211240.73
Expenditure difference between the years without capital assets		$34,814.38	
Percentage of expenditures difference - this should be a 1% increase or less		6.02%	
1% Maximum increase is	$5,784.51		
Fill-in extra consideration dollars	$0.00	Total 1% plus extra	$5,784.51
Under or over dollar allowed. If over waiver needs to be filled out.		$29,029.87	
Difference in levy between the two years		$0.00	
Percentage of current levy to expenditures		0.00%	

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FED/STATE (Object #42-43**** not donations)	$308,512.12	$578,451.00	$613,265.38	$34,814.38	6.02%
LOCAL (Object #44-47****)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FUND BALANCE USED	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$308,512.12**	**$578,451.00**	**$613,265.38**	**$34,814.38**	6.02%

2025 Significant Accomplishments:

Development of I & A as a time and task service - successful increase to medicaid reimbursement.

2026 Objectives:

Expand Option Couseling srv.
Expansion of Dementia Care Services
Expansion of Information and Assistance Resource Connection Services
Expansion of Public Education

Reduction or Elimination of Program Services:
N/A all required services

Identify Programs & Associated Dollars:

Addition or Expansion of Program Services:

Add OC positon to increase OC services

Identify Programs & Associated Dollars:

Paid through grant reimbursement and medicaid funding

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:
none

Projected for 2027 - 2030

2026 BUDGET NARRATIVE

DEPARTMENT: AGING

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S):

52100000 AGN Nutrition Special Rev. Fund (Levy)
52103000 AGN Nutrition Cong. Meals
52103500 AGN Nutrition Home Delivered Meals
52700000 AGN Sr Community Resources (SCS)
52300000 Title IIIB Support Services
52200000 AGN State Pharmacy Asst. Program
52204000 AGN State Pharm Assistance Program
52204200 AGN SHIP Grant
52204500 AGN MIPPA-Med IMP P & P Act Fed.
52205000 AGN SPAP/OCI Fed. Med. Asst. Prog.
50600000 AGN 3-E National Family Caregiver
52500000 AGN Elderly Services Spec. Rev (Levy)
52507000 AGN Elderly Services
52507500 AGN Elderly Services Fed MD Asst. MH
52900000 Alzhemiers Family Caregiving

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	49% Director 75% Manager 1 FTE admin	49% Director 75% Manager 1 FTE admin	49% Director 75% Manager 1 FTE admin	#VALUE!
Part Time	8 Reg 6 Casual	8 Reg 5 Casual Parttime	8 Reg 6 Casual Parttime	#VALUE!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$216,911.72	$482,200.43	$504,680.87	$22,480.44	4.66%
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$71,482.29	$80,960.50	$84,534.02	$3,573.52	4.41%
Health, Dental & Vision Insurance	$34,387.07	$73,140.25	$67,688.52	-$5,451.73	-7.45%
TOTAL: (Should equal Wages & Benefits W/S)	**$322,781.08**	**$636,301.18**	**$656,903.41**	**$20,602.23**	3.24%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$322,781.08	$636,301.18	**$656,903.41**	$20,602.23	3.24%
CONTRACT (includes telephone, etc.) (Object #52****)	$151,940.07	$436,443.14	$404,261.04	-$32,182.10	-7.37%
OPERATIONS (all other expenses)	$36,181.85	$116,051.00	$100,404.00	-$15,647.00	-13.48%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$510,903.00**	**$1,188,795.32**	**$1,161,568.45**	**-$27,226.87**	-2.29%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026		$1,161,568.45
Expenditure dollars less capital outlay for 2025		$1,188,795.32
Expenditure difference between the years without capital assets		($27,226.87)
Percentage of expenditures difference - this should be a 1% increase or less		-2.29%
1% Maximum increase is	$11,887.95	
Fill-in extra consideration dollars	$0.00 Total 1% plus extra	$11,887.95
Under or over dollar allowed. If over waiver needs to be filled out.		($39,114.82)
Difference in levy between the two years		($47,789.19)
Percentage of current levy to expenditures		52.77%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$433,877.41	$660,749.32	$612,960.13	-$47,789.87	-7.23%
FED/STATE (Object #42-43**** not donations)		$342,686.00	$339,509.00	-$3,177.00	-0.93%
LOCAL (Object #44-47****)	$77,025.59	$185,360.00	$209,100.00	$23,740.00	12.81%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FUND BALANCE USED	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$510,903.00**	**$1,188,795.32**	**$1,161,569.13**	**-$27,226.87**	-2.29%

2025 Significant Accomplishments:

Prioritizttion Assessments implemented as a practice
Expansion of Café 60 in process
Sold Senior Center than was under utilized and not a cost effective expense for the department

2026 Objectives:

Maintain current level of services
Reconfiguring services paid through grants to rebalance and fully expense each grant to its maximim

Reduction or Elimination of Program Services:

Identify Programs & Associated Dollars:

Addition or Expansion of Program Services:

Identify Programs & Associated Dollars:

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:

Projected for 2027 - 2030

	Grant Requirements:	6% access to services 7% in home services + 1:9 cash match	*30% may be transferred* + 1:9 cash match	*30% may be transferred* + 1:9 cash match ($2888.66)	1:9 cash match	1:3 cash match	No match required	1:9 cash match	**2026**
CODE	**Category**	***52300000 TITLE IIIB- SUPPORTIVE SERVICES***	***42103000 TITLE III C1- CONGREGATE DINING***	***52103500 TITLE III C2- HOME DELIVERED***	***52406500 TITLE IIID -HEALTH PROMOTION***	***52600000 TITLE IIIE -NAT'L FAMILY CAREGIVER***	***52600000 ALZ FAMILY CAREGIVER***	***ELDER BENFIT SPEC. (EBS)***	Subtotals
501110	Salaries & wages	$57,361.86	$81,269.26	$284,847.37	$0.00	$3,260.03	$1,630.03	$74,233.92	$502,602.47
501180	Non Prod PTO, CT,ST,VT, Ss	$0.00	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
501360	unused benefits	$526.53	$554.24	$831.36	$0.00	$110.85	$55.42	$0.00	$2,078.40
35161	Social Security	$4,484.44	$6,336.51	$22,099.72	$0.00	$261.13	$130.57	$5,750.68	$39,063.05
511520	Retirement	$4,182.26	$5,720.06	$14,635.84	$0.00	$237.69	$118.85	$5,412.41	$30,307.11
511530	ST & LT disability ins	$731.81	$1,006.61	$3,206.48	$0.00	$42.61	$20.61	$938.43	$5,946.55
511540	Health insurance	$13,788.40	$13,579.49	$18,175.61	$0.00	$835.66	$417.84	$20,891.52	$67,688.52
511150	Life Insurance	$41.73	$97.39	$118.26		$2.53	$1.27	$63.24	$324.42
511560	Workers compensation	$725.53	$1,113.49	$5,384.37	$0.00	$5.46	$2.73	$1,661.31	$8,892.89
	unemployment	0		0	0	0	0	0	0
	Total Salaries & Benefits	$81,842.56	$109,677.05	$349,299.01	$0.00	$4,755.96	$2,377.32	$108,951.51	$656,903.41
522130	Audit	$2,000.00	$500.00	$500.00	$0.00	$150.00	$0.00	$200.00	$3,350.00
522140	Info tech contracted services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
522180	Contracted Services-meals	$0.00	$100,000.00	$250,000.00	$0.00	$0.00	$0.00	$0.00	$350,000.00
522190	Contracted Services-dietician	$0.00	$1,000.00	$5,000.00	$0.00	$0.00	$0.00	$0.00	$6,000.00
522210	Water	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
522220	Electricity	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
522250	Telephone	$600.00	$600.00	$1,200.00	$0.00	$0.00	$0.00	$675.00	$3,075.00
522410	Motor vehicle maintenance	$0.00	$0.00	$15,000.00	$0.00	$0.00	$0.00	$0.00	$15,000.00
522420	Equipment repair	$0.00	$150.00	$0.00	$0.00	$0.00	$0.00	$0.00	$150.00
522610	Chore Service	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
522700	PRCHD Sev-sup Personal Care	$0.00	$0.00	$0.00	$0.00	$1,210.00	$100.68	$0.00	$1,310.68
522710	Prchd srv-sup home care	$0.00	$0.00	$0.00	$0.00	$13,691.04	$8,685.00	$0.00	$22,376.04
	Sup Home care - telephone	$0.00	$0.00	$0.00	$0.00	$0.00	$400.00	$0.00	$400.00
522712	Prchd srv-Day Care	$0.00	$0.00	$0.00	$0.00	$0.00	$3,000.00	$0.00	$3,000.00
522715	Prchd srv - Respite Care	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
533110	Postage/box rental	$3,000.00	$175.00	$1,200.00	$50.00	$200.00	$428.00	$250.00	$5,303.00
533130	Printing & Duplicating	$3,000.00	$275.00	$1,200.00	$500.00	$400.00	$600.00	$250.00	$6,225.00
533140	Small items of equipment	$0.00	$25.00	$250.00	$0.00	$0.00	$0.00	$0.00	$275.00
533190	Other office supplies	$2,000.00	$125.00	$300.00	$0.00	$75.00	$0.00	$250.00	$2,750.00
533240	Membership dues	$0.00	$50.00	$60.00	$0.00	$0.00	$0.00	$35.00	$145.00
533250	Registration Fees & Tuition	$0.00	$800.00	$75.00	$629.00	$0.00	$0.00	$250.00	$1,754.00
533260	Advertising	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
533360	Lodging	$0.00	$100.00	$100.00	$0.00	$0.00	$0.00	$200.00	$400.00
533390	Mileage	$1,000.00	$1,600.00	$3,800.00	$500.00	$200.00	$132.00	$750.00	$7,982.00
533395	Taxi Coupons - transportation	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
533431	Food supplements	$0.00	$800.00	$3,000.00	$0.00	$0.00	$0.00	$0.00	$3,800.00
533425	Groceries	$5,000.00	$100.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,100.00
533432	Food supplies	$0.00	$500.00	$0.00	$400.00	$500.00	$500.00	$0.00	$1,900.00
533440	household & janitorial supplies	$0.00	$350.00	$150.00	$0.00	$0.00	$0.00	$0.00	$500.00
533470	Recreation/Socialization	$7,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$7,000.00
533480	Educational Supplies	$0.00	$0.00	$0.00	$3,000.00	$500.00	$1,880.00	$0.00	$5,380.00
533510	Fuel & Additives	$0.00	$150.00	$16,000.00	$0.00	$0.00	$0.00	$0.00	$16,150.00
533650	Disposable paper supplies	$0.00	$3,500.00	$20,000.00	$0.00	$0.00	$0.00	$0.00	$23,500.00
533665	Kitchen utensil supplies	$0.00	$100.00	$100.00	$0.00	$0.00	$0.00	$0.00	$200.00

	Grant Requirements:	6% access to services 7% in home services + 1:9 cash match	*30% may be transferred* + 1:9 cash match	*30% may be transferred* + 1:9 cash match ($2888.66)	1:9 cash match	1:3 cash match	No match required	1:9 cash match	**2026**
CODE	**Category**	***52300000 TITLE IIIB- SUPPORTIVE SERVICES***	***42103000 TITLE III C1- CONGREGATE DINING***	***52103500 TITLE III C2- HOME DELIVERED***	***52406500 TITLE IIID -HEALTH PROMOTION***	***52600000 TITLE IIIE -NAT'L FAMILY CAREGIVER***	***52600000 ALZ FAMILY CAREGIVER***	***ELDER BENFIT SPEC. (EBS)***	Subtotals
533675	Storage-Transport	$0.00	$50.00	$1,800.00	$0.00	$0.00	$0.00	$0.00	$1,850.00
535950	Bank Charges	$0.00	$45.00	$45.00	$0.00	$0.00	$0.00	$0.00	$90.00
555120	Insurance on vehicles	$0.00	$300.00	$1,500.00	$0.00	$0.00	$0.00	$0.00	$1,800.00
555130	Liability Insurance	$0.00	$900.00	$4,000.00	$0.00	$0.00	$400.00	$0.00	$5,300.00
555140	Bonding Insurance	$0.00	$100.00	$0.00	$0.00	$0.00	$0.00	$0.00	$100.00
555320	Rent of building & Offices	$0.00	$1,800.00	$700.00	$0.00	$0.00	$0.00	$0.00	$2,500.00
588110	New Vehicles ($5,000+)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	SUBTOTAL	$23,600.00	$114,095.00	$325,980.00	$5,079.00	$16,926.04	$16,125.68	$2,860.00	$504,665.72
	Total Expenses	**$105,442.56**	$223,772.05	$675,279.01	$5,079.00	$21,682.00	$18,503.00	$111,811.51	$1,161,569.13
				REVENUE					
Title IIIB - Supportive Services		$37,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$37,000.00
Title III C1 - Congregate		$0.00	$129,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$129,000.00
Title IIIC 2 - Home Delivered meals		$0.00	$0.00	$40,000.00	$0.00	$0.00	$0.00	$0.00	$40,000.00
Food Supplement Contribution		$0.00	$500.00	$3,800.00	$0.00	$0.00	$0.00	$0.00	$4,300.00
Nutrition Services Incentive Prog (NSIP)		$0.00	$0.00	$14,431.00	$0.00	$0.00	$0.00	$0.00	$14,431.00
State Senior Community Service		$0.00	$0.00	$8,412.00	$0.00	$0.00	$0.00	$0.00	$8,412.00
Title IIID - health Promotion		$0.00	$0.00	$0.00	$4,079.00	$0.00	$0.00	$0.00	$4,079.00
Title IIIE - Nation Family Caregiver (NFCSP)		$0.00	$0.00	$0.00	$0.00	$20,482.00	$0.00	$0.00	$20,482.00
Alx Family Caregiver (AFCSP)		$0.00	$0.00	$0.00	$0.00	$0.00	$18,503.00	$0.00	$18,503.00
Elder Benefit Specialist		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$28,215.00	$28,215.00
EBS MA		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$21,831.00	$21,831.00
SHIP		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,500.00	$3,500.00
SPAP		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,433.00	$5,433.00
SPAP MA		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,610.00	$1,610.00
MIPPA		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,713.00	$2,713.00
Program Income		$6,800.00	$35,000.00	$165,000.00	$1,000.00	$1,200.00	$0.00	$100.00	$209,100.00
	SUBTOTAL	$43,800.00	$164,500.00	$231,643.00	$5,079.00	$21,682.00	$18,503.00	$63,402.00	**$548,609.00**
County Levy		$61,642.56	$59,272.05	$443,636.01	$0.00	$0.00	$0.00	$48,409.51	$612,960.13
	PROGRAM BUDGET TOTAL	$105,442.56	$223,772.05	675,279.01	$5,079.00	$21,682.00	$18,503.00	$111,811.51	$1,161,569.13
								x	

2026 BUDGET NARRATIVE

DEPARTMENT: Child Support

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): **100.15700000.** 100.15700000.46000
100.15700000.42520

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	6	6	6	0.00%
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$184,807.60	$415,368.00	$432,032.00	$16,664.00	4.01%
Overtime				$0.00	#DIV/0!
Per Diem				$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$29,903.89	$69,674.00	$73,639.00	$3,965.00	5.69%
Health, Dental & Vision Insurance	$57,362.08	$103,624.00	$88,615.00	-$15,009.00	-14.48%
TOTAL: (Should equal Wages & Benefits W/S)	**$272,073.57**	**$588,666.00**	**$594,286.00**	**$5,620.00**	0.95%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$272,073.57	$588,666.00	$594,286.00	$5,620.00	0.95%
CONTRACT (includes telephone, etc.) (Object #52****)	$3,015.03	$11,800.00	$11,800.00	$0.00	0.00%
OPERATIONS (all other expenses)	$8,883.12	$20,570.00	$41,619.00	$21,049.00	102.33%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000				$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$283,971.72**	**$621,036.00**	**$647,705.00**	**$26,669.00**	4.29%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$647,705.00
Expenditure dollars less capital outlay for 2025			$621,036.00
Expenditure difference between the years without capital assets			$26,669.00
Percentage of expenditures difference - this should be a 1% increase or less			4.29%
1% Maximum increase is	$6,210.36		
Fill-in extra consideration dollars	$16,986.00	Total 1% plus extra	$23,196.36
Under or over dollar allowed. If over waiver needs to be filled out.			$3,472.64
Difference in levy between the two years			$13,265.00
Percentage of current levy to expenditures			13.53%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$154,528.06	$74,349.00	$87,614.00	$13,265.00	17.84%
FED/STATE (Object #42-43**** not donations)	$126,995.58	$543,687.00	$557,091.00	$13,404.00	2.47%
LOCAL (Object #44-47****)	$2,448.08	$3,000.00	$3,000.00	$0.00	0.00%
OTHER				$0.00	#DIV/0!
FUND BALANCE USED				$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$283,971.72**	**$621,036.00**	**$647,705.00**	**$26,669.00**	4.29%

2025 Significant Accomplishments:
Our agency met all 4 performance measures again this year. We also continue to work with Workforce Resources to assist Non Custodial Parents in obtaining and maintaining employment. Our county is also represented on the WCSEA board of directors making decisions for all counties regardingprocedures and guidelines. Linda Neville retired after 23 years within the Child Support Agency, and 28 years with Clark County.

2026 Objectives:
The agency expects to continue to improve performance in establishing child support orders, establishing paternity and collecting child support. Increased funding is rewarded to those counties demonstrating proficiency in providing child support enforcement services. The agency also plans to build on its partnership with Workforce Resources in order to help Non Custodial Parents find and maintain employment.

Reduction or Elimination of Program Services:

Identify Programs & Associated Dollars:

Addition or Expansion of Program Services:

Identify Programs & Associated Dollars:

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:

Projected for 2027 - 2030

2026 BUDGET NARRATIVE

DEPARTMENT: CLERK OF COURTS AND REGISTER IN PROBATE

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): 121100000 and 12310000

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	10	10	10	0.00%
Part Time	3	3	3	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$241,899.95	$590,726.00	$664,688.00	$73,962.00	12.52%
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$39,656.27	$97,577.00	$109,178.00	$11,601.00	11.89%
Health, Dental & Vision Insurance	$64,012.31	$156,391.00	$133,866.00	-$22,525.00	-14.40%
TOTAL: (Should equal Wages & Benefits W/S)	**$345,568.53**	**$844,694.00**	**$907,732.00**	**$63,038.00**	7.46%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$345,568.53	$844,694.00	$907,732.00	$63,038.00	7.46%
CONTRACT (includes telephone, etc.) (Object #52****)	$199,479.28	$414,950.00	$385,450.00	-$29,500.00	-7.11%
OPERATIONS (all other expenses)	$21,050.11	$52,175.00	$58,605.00	$6,430.00	12.32%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$47,064.00	$47,100.00	$425,304.00	$378,204.00	802.98%
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$613,161.92**	**$1,358,919.00**	**$1,777,091.00**	**$418,172.00**	30.77%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$1,351,787.00
Expenditure dollars less capital outlay for 2025			$1,311,819.00
Expenditure difference between the years without capital assets			$39,968.00
Percentage of expenditures difference - this should be a 1% increase or less			2.80%
1% Maximum increase is	$13,062.06		
Fill-in extra consideration dollars	$116,981.00	Total 1% plus extra	$130,043.06
Under or over dollar allowed. If over waiver needs to be filled out.			($90,075.06)
Difference in levy between the two years			$33,172.00
Percentage of current levy to expenditures			77.80%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$378,501.42	$966,419.00	$999,591.00	$33,172.00	3.43%
FED/STATE (Object #42-43**** not donations)	$80,742.72	$87,500.00	$87,500.00	$0.00	0.00%
LOCAL (Object #44-47****)	$153,917.78	$305,000.00	$305,000.00	$0.00	0.00%
OTHER			$385,000.00	$385,000.00	#DIV/0!
FUND BALANCE USED				$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$613,161.92**	**$1,358,919.00**	**$1,777,091.00**	**$418,172.00**	30.77%

2025 Significant Accomplishments:
The Clark County Courts operate under two full-time Branches along with a part-time Court Commissioner. Court staff includes the Clerk of Court with five Deputy Clerks, The Register in Probate, Juvenile Clerk and two Judicial Assistants. Branch 1, working together with other County and State Agencies, completed another successful year of Treatment Courts to participants who qualified. The Clerk of Courts continue to make collection efforts a priority. To date in 2025, $184,000 in fines and costs has been collected. Court staff completed all mandatory training and certification courses in 2025.

2026 Objectives
The Clark County Courts will start renovations on our Br. 2 courtroom and jury rooms. Renovations to include upgrades to become compliant to ADA and Security standards. Upgrades will also include new furniture in both the courtroom and jury room. Renovation will also include soundproofing and installing a kitchenette in the jury room. The Clerk of Courts and Register in Probate will both continue to make collection efforts on their respective cases a priority. Courts will continue to provide efficient service.
Reduction or Elimination of Program Services: None

Identify Programs & Associated Dollars: None

Addition or Expansion of Program Services: None

Identify Programs & Associated Dollars: None

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026: $10,000.00

Projected for 2027 - 2030
Br. 1 courtroom and jury room renovations, update furniture in courtroom and jury room.

2026 BUDGET NARRATIVE

DEPARTMENT: Community Services

Department / Program Description: Department/Program Description: Mental Health, Alcohol and other Drug Abuse Services, Outpatient Mental Health Clinic

Products & Services: Services/Programs for Children with Special Needs

ACCOUNT ORG #(S): 54000000 54300070 54104078 54300078 54108300 54308500 54100000 54400070 54104080 54408600 54200000 54500000 54104000 54300000 54105500 54208200 54900000

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	34	35	36	2.86%
Part Time	1	1	1	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$1,047,555.67	$2,506,219.00	$2,711,250.77	$205,031.77	8.18%
Overtime	$4,507.78	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$2,963.36	$5,700.00	$5,700.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$185,963.06	$461,149.00	$499,033.93	$37,884.93	8.22%
Health, Dental & Vision Insurance	$326,802.53	$555,543.00	$598,187.04	$42,644.04	7.68%
TOTAL: (Should equal Wages & Benefits W/S)	**$1,567,792.40**	**$3,528,611.00**	**$3,814,171.74**	**$285,560.74**	8.09%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$1,567,792.40	$3,528,611.00	$3,814,171.74	$285,560.74	8.09%
CONTRACT (includes telephone, etc.) (Object #52****)	$2,503,592.53	$3,830,130.00	$5,730,790.78	$1,900,660.78	49.62%
OPERATIONS (all other expenses)	$598,195.30	$858,376.00	$799,756.28	-$58,619.72	-6.83%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$4,669,580.23**	**$8,217,117.00**	**$10,344,718.80**	**$2,127,601.80**	25.89%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$10,344,718.80
Expenditure dollars less capital outlay for 2025			$8,217,117.00
Expenditure difference between the years without capital assets			$2,127,601.80
Percentage of expenditures difference - this should be a 1% increase or less			25.89%
1% Maximum increase is	$82,171.17		
Fill-in extra consideration dollars	$225,806.00	Total 1% plus extra	$307,977.17
Under or over dollar allowed. If over waiver needs to be filled out.			$1,819,624.63
Difference in levy between the two years			$100,000.00
Percentage of current levy to expenditures			13.85%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	-$93,195.72	$1,333,042.00	$1,433,042.00	$100,000.00	7.50%
FED/STATE (Object #42-43**** not donations)	$1,484,989.88	$1,705,902.00	$1,705,902.00	$0.00	0.00%
LOCAL (Object #44-47****)	$3,277,786.07	$4,778,173.00	$6,905,774.80	$2,127,601.80	44.53%
OTHER				$0.00	#DIV/0!
FUND BALANCE USED		$400,000.00	$300,000.00	-$100,000.00	-25.00%
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$4,669,580.23**	**$8,217,117.00**	**$10,344,718.80**	**$2,127,601.80**	25.89%

2025 Significant Accomplishments:

Community Services experienced several significant accomplishments over the course of 2025:

1. Continued Exploration of a Human Services Merger – Discussions continued throughout 2025 regarding the potential merger of Community Services and Social Services into a Human Services department.

2. Expansion of our Critical Incident Stress Management (CISM) Team – The Clark and Jackson CISM team responded to several critical events since its creation in the Fall of 2024. To meet the needs of the residents of the county, and to offer support to surrounding counties if/when needed, additional team members were trained and are available to assist when called upon to do so. Several team members participated in the Advanced CISM training in August 2025 which supplied them with the tools to provide a wider array of support to those in need.

3. Expansion of Youth Prevention with Local School Districts – Building off the success within the Neillsville and Granton school districts during the 2024-25 school year, several employees of the Abbotsford School District received training in the summer of 2025 and will co-facilitate the Botvin LifeSkills Training (LST) curriculum for their students (as will Neillsville and Granton). That curriculum contains various components that are designed for all age groups – elementary, middle and high school grade levels.

4. Return of Services and Supports Provided to Jail Inmates – Throughout much of 2024 and 2025, the services that Community Services provided to inmates of the jail was primarily limited to crisis assessments due to a shortage of staff availability (due to 2 vacant Clinical Therapist positions). Both of those positions have finally been filled; therefore, we plan to restart the services that were previously provided to the inmates: Individual sessions, Men's AODA Group, Women's AODA Group and a Mental Health group.

2026 Objectives:

During the upcoming year, the department will be focusing on a variety of objectives:

1. Implementation of a Human Services Merger – If approved by the County Board of Supervisors in November 2025, the management teams from Community Services and Social Services will work together to implement the merger of both departments into a Department of Human Services.

2. Expansion of mental health services available to the local school districts – The management team, in conjunction with the Public Health Department, will survey the administrative teams is each of the school districts in the county to determine what services and supports could best support the mental health of the students in their districts. Those services could include on-site or remote mental health treatment and a

variety of group presentations regarding things such as suicide prevention, non-suicidal self-injury, and senior send offs.

3. Continued implementation/Expansion of Recovery Court – The agencies involved in the Recovery Court (Adult Drug Treatment) will continue to work with staff from JusticePoint to meet the requirements outlined in our Treatment Alternative and Diversion (TAD) grant. Discussion will occur with the Criminal Justice Coordinating Council (CJCC) regarding a possible expansion, adding OWI Court to address the needs of offenders convicted of operating while under the influence.

Reduction or Elimination of Program Services: N/A

Identify Programs and Associated Dollars: N/A

Addition or Expansion of Program Services: N/A

Identify Programs and Associated Dollars: N/A

CAPITAL EXPENDITURES (OVER $5000) (see attached worksheet)

Budgeted for 2026: N/A

Projected for 2027-2030: N/A

2026 BUDGET NARRATIVE

DEPARTMENT: Coroner

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): **13410000**

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time				#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$3,223.75	$8,000.00	$8,000.00	$0.00	0.00%
Overtime	$0.00	$0.00		$0.00	#DIV/0!
Per Diem	$13,652.83	$30,000.00	$30,000.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$1,713.04	$5,000.00	$5,000.00	$0.00	0.00%
Health, Dental & Vision Insurance	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL: (Should equal Wages & Benefits W/S)	**$18,589.62**	**$43,000.00**	**$43,000.00**	**$0.00**	0.00%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$18,589.62	$43,000.00	$43,000.00	$0.00	0.00%
CONTRACT (includes telephone, etc.) (Object #52****)	$6,587.51	$38,700.00	$38,700.00	$0.00	0.00%
OPERATIONS (all other expenses)	$2,281.95	$6,200.00	$6,200.00	$0.00	0.00%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$27,459.08**	**$87,900.00**	**$87,900.00**	**$0.00**	0.00%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$87,900.00
Expenditure dollars less capital outlay for 2025			$87,900.00
Expenditure difference between the years without capital assets			$0.00
Percentage of expenditures difference - this should be a 1% increase or less			0.00%
1% Maximum increase is	$879.00		
Fill-in extra consideration dollars	$2,441.00	Total 1% plus extra	$3,320.00
Under or over dollar allowed. If over waiver needs to be filled out.			($3,320.00)
Difference in levy between the two years			$0.00
Percentage of current levy to expenditures			62.46%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$10,459.08	$54,900.00	$54,900.00	$0.00	0.00%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$17,000.00	$33,000.00	$33,000.00	$0.00	0.00%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FUND BALANCE USED	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$27,459.08**	**$87,900.00**	**$87,900.00**	**$0.00**	0.00%

2026 BUDGET NARRATIVE

DEPARTMENT: Corporation Counsel

Department / Program Description: Legal Services

Products & Services: **The office of Corporation Counsel provides representation in all civil matters involving the County, and provides legal advice to the County Board, is subcommittees and all County departments.**

ACCOUNT ORG #(S): **1151000**

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	2	2	2	0.00%
Part Time	1	1	1	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$104,019.77	$237,347.00	$243,961.00	$6,614.00	2.79%
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$18,690.50	$43,803.00	$45,096.00	$1,293.00	2.95%
Health, Dental & Vision Insurance	$11,072.03	$37,274.00	$19,767.00	-$17,507.00	-46.97%
TOTAL: (Should equal Wages & Benefits W/S)	**$133,782.30**	**$318,424.00**	**$308,824.00**	**-$9,600.00**	-3.01%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$133,782.30	$318,424.00	$308,824.00	-$9,600.00	-3.01%
CONTRACT (includes telephone, etc.) (Object #52****)	$290.53	$6,250.00	$6,250.00	$0.00	0.00%
OPERATIONS (all other expenses)	$2,704.65	$11,244.00	$11,475.00	$231.00	2.05%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$136,777.48**	**$335,918.00**	**$326,549.00**	**-$9,369.00**	-2.79%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$326,549.00
Expenditure dollars less capital outlay for 2025			$335,918.00
Expenditure difference between the years without capital assets			($9,369.00)
Percentage of expenditures difference - this should be a 1% increase or less			-2.79%
1% Maximum increase is	$3,359.18		
Fill-in extra consideration dollars	$36,194.00	Total 1% plus extra	$39,553.18
Under or over dollar allowed. If over waiver needs to be filled out.			($48,922.18)
Difference in levy between the two years			($9,369.00)
Percentage of current levy to expenditures			97.24%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$136,701.98	$326,918.00	$317,549.00	-$9,369.00	-2.87%
FED/STATE (Object #42-43**** not donations)	$75.50	$9,000.00	$9,000.00	$0.00	0.00%
LOCAL (Object #44-47****)				$0.00	#DIV/0!
OTHER				$0.00	#DIV/0!
FUND BALANCE USED				$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$136,777.48**	**$335,918.00**	**$326,549.00**	**-$9,369.00**	-2.79%

2025 Significant Accomplishments:
Continued maintenance of state and federally mandated services within performance measures.

2026 Objectives:
Maintain open door policy; continue to work collaboratively with all County Departments, committees, and the County Board to improve efficiency of County operations and mitigate risk to the County; review and update Clark County Code of Ordinances.

Reduction or Elimination of Program Services:
N/A

Identify Programs & Associated Dollars:
N/A

Addition or Expansion of Program Services:
N/A

Identify Programs & Associated Dollars:
N/A

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026: None

Projected for 2027 - 2030 None

2026 BUDGET NARRATIVE

DEPARTMENT: County Board

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): **11110000**

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time				#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$0.00	$7,200.00	$7,200.00	$0.00	0.00%
Overtime				$0.00	#DIV/0!
Per Diem	$20,920.00	$67,000.00	$70,000.00	$3,000.00	4.48%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$2,346.14	$10,700.00	$9,612.00	-$1,088.00	-10.17%
Health, Dental & Vision Insurance	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL: (Should equal Wages & Benefits W/S)	**$23,266.14**	**$84,900.00**	**$86,812.00**	**$1,912.00**	2.25%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$23,266.14	$84,900.00	$86,812.00	$1,912.00	2.25%
CONTRACT (includes telephone, etc.) (Object #52****)	$86.55	$2,750.00	$2,700.00	-$50.00	-1.82%
OPERATIONS (all other expenses)	$21,879.99	$43,950.00	$45,500.00	$1,550.00	3.53%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$45,232.68**	**$131,600.00**	**$135,012.00**	**$3,412.00**	2.59%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$135,012.00
Expenditure dollars less capital outlay for 2025			$131,600.00
Expenditure difference between the years without capital assets			$3,412.00
Percentage of expenditures difference - this should be a 1% increase or less			2.59%
1% Maximum increase is	$1,316.00		
Fill-in extra consideration dollars	$13,942.00	Total 1% plus extra	$15,258.00
Under or over dollar allowed. If over waiver needs to be filled out.			($11,846.00)
Difference in levy between the two years			$3,412.00
Percentage of current levy to expenditures			100.00%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$45,232.68	$131,600.00	$135,012.00	$3,412.00	2.59%
FED/STATE (Object #42-43**** not donations)				$0.00	#DIV/0!
LOCAL (Object #44-47****)				$0.00	#DIV/0!
OTHER				$0.00	#DIV/0!
FUND BALANCE USED				$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$45,232.68**	**$131,600.00**	**$135,012.00**	**$3,412.00**	2.59%

2026 BUDGET NARRATIVE

DEPARTMENT: County Clerk/Elections

Department / Program Description: Provide quality services to the citizens, County Board, Municipalities and departments as provided in Chapter 59 of the WI Statutes.

Products & Services: Election Administration, Dog Licenses, Timber Cutting Permits, Property & Liability Insurance, Secretary to the Board, Marriage Licenses and DMV Licensing.

ACCOUNT ORG #(S): **11310000, 11310320**

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	2	2	2	0.00%
Part Time	0	0	0	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$58,924.11	$127,286.00	$142,816.00	$15,530.00	12.20%
Overtime	$17.32	$300.00	$400.00	$100.00	33.33%
Per Diem	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$9,327.23	$21,303.00	$24,070.00	$2,767.00	12.99%
Health, Dental & Vision Insurance	$28,793.00	$52,415.00	$49,572.00	-$2,843.00	-5.42%
TOTAL: (Should equal Wages & Benefits W/S)	**$97,061.66**	**$201,304.00**	**$216,858.00**	**$15,554.00**	7.73%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$97,061.66	$201,304.00	$216,858.00	$15,554.00	7.73%
CONTRACT (includes telephone, etc.) (Object #52****)	$27,816.29	$28,015.00	$43,015.00	$15,000.00	53.54%
OPERATIONS (all other expenses)	$20,041.64	$38,575.00	$49,625.00	$11,050.00	28.65%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000				$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$144,919.59**	**$267,894.00**	**$309,498.00**	**$41,604.00**	15.53%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$309,498.00
Expenditure dollars less capital outlay for 2025			$267,894.00
Expenditure difference between the years without capital assets			$41,604.00
Percentage of expenditures difference - this should be a 1% increase or less			15.53%
1% Maximum increase is	$2,678.94		
Fill-in extra consideration dollars	$9,282.00	Total 1% plus extra	$11,960.94
Under or over dollar allowed. If over waiver needs to be filled out.			$29,643.06
Difference in levy between the two years			$41,604.00
Percentage of current levy to expenditures			97.74%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$142,154.39	$260,894.00	$302,498.00	$41,604.00	15.95%
FED/STATE (Object #42-43**** not donations)				$0.00	#DIV/0!
LOCAL (Object #44-47****)	$2,765.20	$7,000.00	$7,000.00	$0.00	0.00%
OTHER				$0.00	#DIV/0!
FUND BALANCE USED				$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$144,919.59**	**$267,894.00**	**$309,498.00**	**$41,604.00**	15.53%

2026 BUDGET NARRATIVE

DEPARTMENT: Administrative Coordinator

Department / Program Description: The purpose of this position is to serve as chief administrative officer for **Clark County in accordance with WI Stats. 59.19 to collaborate & coordinate the administrative and management** functions for the county.

ACCOUNT ORG #(S): **11220000**

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	0	0	0	#DIV/0!
Part Time	1	1	1	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$4,120.28	$9,173.00	$9,173.00	$0.00	0.00%
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$681.42	$1,570.00	$1,572.00	$2.00	0.13%
Health, Dental & Vision Insurance	$1,627.50	$3,000.00	$2,649.00	-$351.00	-11.70%
TOTAL: (Should equal Wages & Benefits W/S)	**$6,429.20**	**$13,743.00**	**$13,394.00**	**-$349.00**	-2.54%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$6,429.20	$13,743.00	$13,394.00	-$349.00	-2.54%
CONTRACT (includes telephone, etc.) (Object #52****)				$0.00	#DIV/0!
OPERATIONS (all other expenses)	$0.00	$950.00	$950.00	$0.00	0.00%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000				$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$6,429.20**	**$14,693.00**	**$14,344.00**	**-$349.00**	-2.38%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$14,344.00
Expenditure dollars less capital outlay for 2025			$14,693.00
Expenditure difference between the years without capital assets			($349.00)
Percentage of expenditures difference - this should be a 1% increase or less			-2.38%
1% Maximum increase is	$146.93		
Fill-in extra consideration dollars	$599.00	Total 1% plus extra	$745.93
Under or over dollar allowed. If over waiver needs to be filled out.			($1,094.93)
Difference in levy between the two years			($349.00)
Percentage of current levy to expenditures			100.00%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$6,429.20	$14,693.00	$14,344.00	-$349.00	-2.38%
FED/STATE (Object #42-43**** not donations)				$0.00	#DIV/0!
LOCAL (Object #44-47****)				$0.00	#DIV/0!
OTHER				$0.00	#DIV/0!
FUND BALANCE USED				$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$6,429.20**	**$14,693.00**	**$14,344.00**	**-$349.00**	-2.38%

2026 BUDGET NARRATIVE

DEPARTMENT: District Attorney/Victim Witness

Department / Program Description: Criminal, delinquency, traffic, and ordinance prosecution for Clark Co. mandated by Ch. 978, and Victim Witness Program mandated by Ch. 950.

Products & Services: Service department dedicated to providing justice to Clark Co.

ACCOUNT ORG #(S):

124100 District Attorney

122100 Victim Witness

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	4	4	4	0.00%
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$110,078.30	$238,172.00	$256,386.00	$18,214.00	7.65%
Overtime		$750.00	$750.00	$0.00	0.00%
Per Diem				$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$17,605.36	$39,976.02	$43,813.00	$3,836.98	9.60%
Health, Dental & Vision Insurance	$37,616.90	$64,979.20	$47,247.00	-$17,732.20	-27.29%
TOTAL: (Should equal Wages & Benefits W/S)	**$165,300.56**	**$343,877.22**	**$348,196.00**	**$4,318.78**	1.26%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$165,300.56	$343,877.22	$348,196.00	$4,318.78	1.26%
CONTRACT (includes telephone, etc.) (Object #52****)	$912.57	$5,070.00	$5,770.00	$700.00	13.81%
OPERATIONS (all other expenses)	$6,652.74	$17,120.00	$20,670.00	$3,550.00	20.74%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000				$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$172,865.87**	**$366,067.22**	**$374,636.00**	**$8,568.78**	2.34%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$374,636.00
Expenditure dollars less capital outlay for 2025			$366,067.22
Expenditure difference between the years without capital assets			$8,568.78
Percentage of expenditures difference - this should be a 1% increase or less			2.34%
1% Maximum increase is	$3,660.67		
Fill-in extra consideration dollars	$9,252.00	Total 1% plus extra	$12,912.67
Under or over dollar allowed. If over waiver needs to be filled out.			($4,343.89)
Difference in levy between the two years			$10,933.78
Percentage of current levy to expenditures			85.19%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$167,825.32	$308,202.22	$319,136.00	$10,933.78	3.55%
FED/STATE (Object #42-43**** not donations)	$0.00	$47,315.00	$44,950.00	-$2,365.00	-5.00%
LOCAL (Object #44-47****)	$5,040.55	$10,550.00	$10,550.00	$0.00	0.00%
OTHER				$0.00	#DIV/0!
FUND BALANCE USED				$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$172,865.87**	**$366,067.22**	**$374,636.00**	**$8,568.78**	2.34%

2025 Significant Accomplishments:
Reduced DA postage and supplies by integrating the use of an electronic platform to disseminate discovery. With that we no longer need to copy discovery on CDs or thumb drives, use padded envelopes, and mail discovery to defense. We also continue to increase DAGP revenues. VW applied for and was awarded a grant from the Clark County Community Foundation, Inc. to purchase translator devices.

2026 Objectives:
Continue to work on reviewing paper files to protect from water damage and destroy old files. Continue to increase revenues.

Reduction or Elimination of Program Services:
N/A

Identify Programs & Associated Dollars:
N/A

Addition or Expansion of Program Services:
N/A

Identify Programs & Associated Dollars:
N/A

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:
None

Projected for 2027 - 2030
None

2026 BUDGET NARRATIVE

DEPARTMENT: ECONOMIC DEVELOPMENT

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): **13930000**

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time				#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$0.00	$1,000.00	$1,400.00	$400.00	40.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$0.00	$102.00	$138.00	$36.00	35.29%
Health, Dental & Vision Insurance	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL: (Should equal Wages & Benefits W/S)	**$0.00**	**$1,102.00**	**$1,538.00**	**$436.00**	39.56%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$0.00	$1,102.00	$1,538.00	$436.00	39.56%
CONTRACT (includes telephone, etc.) (Object #52****)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OPERATIONS (all other expenses)	$127,605.00	$128,205.00	$128,471.00	$266.00	0.21%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$127,605.00**	**$129,307.00**	**$130,009.00**	**$702.00**	0.54%

***** Amount included in above for operations each year for Economic Development Corp.**
$ 112,000.00 $ 112,000.00

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$130,009.00
Expenditure dollars less capital outlay for 2025			$129,307.00
Expenditure difference between the years without capital assets			$702.00
Percentage of expenditures difference - this should be a 1% increase or less			0.54%
1% Maximum increase is	$1,293.07		
Fill-in extra consideration dollars	$966.00	Total 1% plus extra	$2,259.07
Under or over dollar allowed. If over waiver needs to be filled out.			($1,557.07)
Difference in levy between the two years			$702.00
Percentage of current levy to expenditures			100.00%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$127,605.00	$129,307.00	$130,009.00	$702.00	0.54%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FUND BALANCE USED	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$127,605.00**	**$129,307.00**	**$130,009.00**	**$702.00**	0.54%

2026 BUDGET NARRATIVE

DEPARTMENT: Emergency Management

Department / Program Description: Our Mission is to make sure that Clark County and it's Municipalities can respond, recover, and mitigate any type of natural disaster, terrorist attack, and fixed or transportaion related incidents.

Products & Services:

ACCOUNT ORG #(S): **14110000** 14110610 **14110620** 14110625 14110630

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	1	1	1	0.00%
Part Time	1	1	1	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$56,307.80	$125,472.00	$131,764.00	$6,292.00	5.01%
Overtime		$0.00		$0.00	#DIV/0!
Per Diem		$0.00		$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$9,373.14	$21,086	$22,656.00	$1,570.00	7.45%
Health, Dental & Vision Insurance	$15,210.25	$26,208.00	$26,110.00	-$98.00	-0.37%
TOTAL: (Should equal Wages & Benefits W/S)	**$80,891.19**	**$172,766.00**	**$180,530.00**	**$7,764.00**	4.49%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$80,891.19	$172,766.00	$180,530.00	$7,764.00	4.49%
CONTRACT (includes telephone, etc.) (Object #52****)	$7,504.26	$26,750.00	$26,750.00	$0.00	0.00%
OPERATIONS (all other expenses)	$1,483.49	$24,600.00	$19,600.00	-$5,000.00	-20.33%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000				$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$89,878.94**	**$224,116.00**	**$226,880.00**	**$2,764.00**	1.23%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026		$226,880.00
Expenditure dollars less capital outlay for 2025		$224,116.00
Expenditure difference between the years without capital assets		$2,764.00
Percentage of expenditures difference - this should be a 1% increase or less		1.23%
1% Maximum increase is	$2,241.16	
Fill-in extra consideration dollars	$18,057.00 Total 1% plus extra	$20,298.16
Under or over dollar allowed. If over waiver needs to be filled out.		($17,534.16)
Difference in levy between the two years		$2,764.00
Percentage of current levy to expenditures		77.47%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$89,878.94	$172,991.00	$175,755.00	$2,764.00	1.60%
FED/STATE (Object #42-43**** not donations)		$51,125.00	$51,125.00	$0.00	0.00%
LOCAL (Object #44-47****)				$0.00	#DIV/0!
OTHER				$0.00	#DIV/0!
FUND BALANCE USED				$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$89,878.94**	**$224,116.00**	**$226,880.00**	**$2,764.00**	1.23%

2026 BUDGET NARRATIVE

DEPARTMENT: Extension

Department / Program Description: Community Outreach and Education

Products & Services: **Education**

ACCOUNT ORG #(S): **16100450, 16100451, 16100452, 16100453, 16100454, 16100456**

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	2	2	2	0.00%
Part Time	0	0	0	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$39,877.30	$86,335.00	$97,562.00	$11,227.00	13.00%
Overtime				$0.00	#DIV/0!
Per Diem	$1,850.00	$3,800.00	$3,800.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation & Disability Ins.	$6,516.51	$14,288.00	$16,564.00	$2,276.00	15.93%
Health Insurance	$12,394.40	$21,957.00	$21,776.00	-$181.00	-0.82%
TOTAL: (Should equal Wages & Benefits W/S)	**$60,638.21**	**$126,380.00**	**$139,702.00**	**$13,322.00**	10.54%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$60,638.21	$126,380.00	$139,702.00	$13,322.00	10.54%
CONTRACT (includes telephone, etc.) (Object #52****)	$524.10	$163,719.00	$170,630.00	$6,911.00	4.22%
OPERATIONS (all other expenses)	$8,586.81	$29,501.00	$30,401.00	$900.00	3.05%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000		$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$69,749.12**	**$319,600.00**	**$340,733.00**	**$21,133.00**	6.61%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026		$340,733.00
Expenditure dollars less capital outlay for 2025		$319,600.00
Expenditure difference between the years without capital assets		$21,133.00
Percentage of expenditures difference - this should be a 1% increase or less		6.61%
1% Maximum increase is	$3,196.00	
Fill-in extra consideration dollars	$9,555.00	Total 1% plus extra $12,751.00
Under or over dollar allowed. If over waiver needs to be filled out.		$8,382.00
Difference in levy between the two years		$21,133.00
Percentage of current levy to expenditures		98.99%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$69,665.84	$316,149.00	$337,282.00	$21,133.00	6.68%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$83.28	$3,451.00	$3,451.00	$0.00	0.00%
OTHER				$0.00	#DIV/0!
FUND BALANCE USED				$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$69,749.12**	**$319,600.00**	**$340,733.00**	**$21,133.00**	6.61%

2025 Significant Accomplishments:
Water testing program for 98 households in Clark County
Programming for 405 youth 4-H members including camps, travel programs, state workshops, and project support
Electronics Recycling
Pesticide Applicator Training for 85 farmers
Support improvements in access and appropriate food handling at food banks in Clark County
2026 Objectives:
Expand 4-H members and programming for youth
Deliver financial education programs for low income adults and families
Support farmers in implementing best management practices to support water quality and reduced environmental impact and improve farm profitability
Increase Strong Bodies participation

Increase understanding of drinking water quality for farm workers
Reduction or Elimination of Program Services:

Identify Programs & Associated Dollars:

Addition or Expansion of Program Services:
No addition or expansion of prograrms.

Identify Programs & Associated Dollars:

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2025:

Projected for 2026 - 2029

2026 BUDGET NARRATIVE

DEPARTMENT: Clean Sweep

Department / Program Description: Assist Clark County residents in properly disposing of hazardous materials

Products & Services: **Education**

ACCOUNT ORG #(S): **61150000**

Human Resources:

Number of Employees

	Actual 2023	Estimated 2024	Budget 2025	Increase/ Decrease %
Full Time	0	0	0	#DIV/0!
Part Time	0	0	0	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/24	Budget 2024	Budget 2025	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Overtime				$0.00	#DIV/0!
Per Diem	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation & Disability Ins.	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Health Insurance	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL: (Should equal Wages & Benefits W/S)	**$0.00**	**$0.00**	**$0.00**	**$0.00**	#DIV/0!

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/24	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
CONTRACT (includes telephone, etc.) (Object #52****)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OPERATIONS (all other expenses)	$0.00	$5,000.00	$23,026.00	$18,026.00	360.52%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000		$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$0.00**	**$5,000.00**	**$23,026.00**	**$18,026.00**	360.52%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2025		$23,026.00
Expenditure dollars less capital outlay for 2024		$5,000.00
Expenditure difference between the years without capital assets		$18,026.00
Percentage of expenditures difference - this should be a 1% increase or less		360.52%
1% Maximum increase is	$50.00	
Fill-in extra consideration dollars	Total 1% plus extra	$50.00
Under or over dollar allowed. If over waiver needs to be filled out.		$17,976.00
Difference in levy between the two years		$0.00
Percentage of current levy to expenditures		21.71%

REVENUE:

	Actual thru 6/30/24	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$0.00	$5,000.00	$5,000.00	$0.00	0.00%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$18,026.00	$18,026.00	#DIV/0!
LOCAL (Object #44-47****)				$0.00	#DIV/0!
OTHER				$0.00	#DIV/0!
FUND BALANCE USED				$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$0.00**	**$5,000.00**	**$23,026.00**	**$18,026.00**	360.52%

2025 Significant Accomplishments:
No Clean Sweep/However we did an Electronics Recycling

2026 Objectives:
We plan to have potentially 2 sites in the County

Increase understanding of drinking water quality for farm workers
Reduction or Elimination of Program Services:
No reduction or elimination of programs.

Identify Programs & Associated Dollars:

Addition or Expansion of Program Services:
No addition or expansion of prograrms.

Identify Programs & Associated Dollars:

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2025:

Projected for 2026 - 2029

2026 BUDGET NARRATIVE

DEPARTMENT: Finance

Department / Program Description:

Provides a range of services essential to managing the financial operations to all departments of the county.

Products & Services:

Financial reporting and planning. Budget preparation and execution. Vendor payments.
Prepares payroll and all associated reporting in accordance with federal/state/county
rules and regulations. Provide reports for audit for the Auditors review.

ACCOUNT ORG #(S): 11710000

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	3.25	4	4	0.00%
Part Time	0	1	0	-100.00%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$164,395.49	$395,150.00	$475,378.00	$80,228.00	20.30%
Overtime				$0.00	#DIV/0!
Per Diem				$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$26,413.44	$67,201.00	$78,878.00	$11,677.00	17.38%
Health, Dental & Vision Insurance	$39,137.09	$95,486.00	$75,244.00	-$20,242.00	-21.20%
TOTAL: (Should equal Wages & Benefits W/S)	**$229,946.02**	**$557,837.00**	**$629,500.00**	**$71,663.00**	12.85%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$229,946.02	$557,837.00	$629,500.00	$71,663.00	12.85%
CONTRACT (includes telephone, etc.) (Object #52****)	$71.59	$300.00	$200.00	-$100.00	-33.33%
OPERATIONS (all other expenses)	$2,507.31	$17,100.00	$14,400.00	-$2,700.00	-15.79%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$232,524.92**	**$575,237.00**	**$644,100.00**	**$68,863.00**	11.97%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$644,100.00
Expenditure dollars less capital outlay for 2025			$575,237.00
Expenditure difference between the years without capital assets			$68,863.00
Percentage of expenditures difference - this should be a 1% increase or less			11.97%
1% Maximum increase is	$5,752.37		
Fill-in extra consideration dollars	$11,127.00	Total 1% plus extra	$16,879.37
Under or over dollar allowed. If over waiver needs to be filled out.			$51,983.63
Difference in levy between the two years			$68,863.00
Percentage of current levy to expenditures			99.98%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$232,430.20	$575,137.00	$644,000.00	$68,863.00	11.97%
FED/STATE (Object #42-43**** not donations)				$0.00	#DIV/0!
LOCAL (Object #44-47****)	$94.72	$100.00	$100.00	$0.00	0.00%
OTHER				$0.00	#DIV/0!
FUND BALANCE USED				$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$232,524.92**	**$575,237.00**	**$644,100.00**	**$68,863.00**	11.97%

2025 Significant Accomplishments:

Keeping up with the various new Governmental Accounting Standard Board (GASB) rules that come out on a regular basis. Provide financial advise to all committees and departments. The 2025 year was also the start of our transitioning from decentralized services to a hybrid between decentralized and centrilzied service department. As time allows we learn other departments financial processes and procudres to better assist them when needed.

2026 Objectives:
The Office of Finance is committed to supporting all departments by providing comprehensive financial guidance, training, and policy development. Our core initiatives include:

🔍 Ongoing Financial Account Support
Collaborate regularly with departments to review, enhance, and maintain financial accounts.

Offer proactive financial analysis and support to ensure accuracy and accountability.

💻 Munis Financial System Training & Support
Partner with departments to improve understanding of the reporting capabilities of the new Munis Financial System.

Provide training in two formats:

Classroom sessions for foundational knowledge and system overview.

Individualized training tailored to departmental needs, delivered by Office of Finance staff.

📑 Policy Development & Updates
Develop and revise critical financial policies to reflect current best practices and regulatory requirements:

Updated Financial Policy

New Fund Balance Policy

Procurement Policy

Ensure policies are aligned with transparency, compliance, and efficient financial management.

📄 Single Audit Reporting
Continue working with departments to ensure accurate and timely single audit reporting.

Develop a formalized plan to enhance data collection and reporting procedures for audit compliance.

📚 Staff Development & Training
Invest in ongoing education and training opportunities for Office of Finance staff in their specialized areas.

Utilize available webinars and virtual learning tools to enhance accessibility and keep costs low.

⚖️ Regulatory Compliance & Standards
Stay current on evolving federal and state laws impacting local government finance.

Monitor and implement new GASB (Governmental Accounting Standards Board) updates and other accounting standards as applicable.

These initiatives reflect the department’s mission to uphold financial integrity, improve system usage, and foster collaboration across all government departments.

2026 BUDGET NARRATIVE

DEPARTMENT: Forestry, Parks, & Fairgrounds

Department / Program Description: All Programs - forest management, recreation and shop; Clark County Fairgrounds.

Products & Services: Forest management and outdoor recreation; Clark County Fairgrounds

ACCOUNT ORG #(S): 62100000-62103000; 62200000-62206030; 62300000; 62400000; 16200000; 16200205; 16200210

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	17	17	17	0.00%
Part Time	27	28	28	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.) (Objects 501110; 501360)	$696,016.15	$1,813,760.00	$1,701,901.00	-$111,859.00	-6.17%
Overtime (Object 501120)	$15,448.26	$24,402.00	$24,640.00	$238.00	0.98%
Per Diem (Object 501410)	$2,535.00	$8,000.00	$6,500.00	-$1,500.00	-18.75%
FICA, Retirement, Workman's Compensation, Disability Ins., Life Ins. & UC (Objects 501180; 511510; 511520; 511530; 511550; 511560; 511580)	$205,382.21	$303,475.00	$308,193.00	$4,718.00	1.55%
Health, Dental & Vision Insurance (Objects 511540)	$195,577.25	$330,555.00	$311,833.00	-$18,722.00	-5.66%
TOTAL: (Should equal Wages & Benefits W/S)	**$1,114,958.87**	**$2,480,192.00**	**$2,353,067.00**	**-$127,125.00**	-5.13%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$1,114,958.87	$2,480,192.00	$2,353,067.00	-$127,125.00	-5.13%
CONTRACT (includes telephone, etc.) (Objects #52*)	$146,662.67	$496,200.00	$497,395.00	$1,195.00	0.24%
OPERATIONS (all other exp: Objects 530080-555130; #59*/eqp cost alloc)	$365,769.87	$961,280.00	$853,035.00	-$108,245.00	-11.26%
CAPITAL OUTLAY (Object # 58*) - Assets over $5,000	$508,994.53	$2,043,300.00	$2,308,607.00	$265,307.00	12.98%
FUND BALANCE DRAW for Levy Reduction (Pt.62400000.579210)	$2,012,600.00	$1,612,600.00	$1,000,000.00	-$612,600.00	-37.99%
FUND BALANCE DRAW Designated for Fairgrounds (Pt.62400000.579210)	$0.00	$400,000.00	$300,000.00	-$100,000.00	-25.00%
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$4,148,985.94**	**$7,993,572.00**	**$7,312,104.00**	**-$681,468.00**	-8.53%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$5,003,497.00
Expenditure dollars less capital outlay for 2025			$5,950,272.00
Expenditure difference between the years without capital assets			($946,775.00)
Percentage of expenditures difference - this should be a 1% increase or less			-15.91%
1% Maximum increase is	$59,502.72		
Fill-in extra consideration dollars	$1,184,977.00	Total 1% plus extra	$1,244,479.72
Under or over dollar allowed. If over waiver needs to be filled out.			($2,191,254.72)
Difference in levy between the two years			($7,695.00)
Percentage of current levy to expenditures			0.01%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY (Object. #411110 for other than 100 fund. Net for 100 fund.)	$812,386.33	$8,420.00	$725.00	-$7,695.00	-91.39%
FED/STATE (Object #432*/grants)	$421,478.56	$1,447,350.00	$1,592,709.00	$145,359.00	10.04%
LOCAL (Objects #42*-44*-46*-47*-48*)	$2,022,521.05	$3,081,050.00	$3,082,230.00	$1,180.00	0.04%
OTHER/DONATIONS (Object #425510)	$0.00	$0.00	$1,000.00	$1,000.00	#DIV/0!
FUND BALANCE USED (Pt.Object #499500)	$0.00	$2,164,152.00	$1,960,440.00	-$203,712.00	-9.41%
FUND BALANCE USED from Capital Infrasturcture (Pt.Object #499500)	$0.00	$400,000.00	$375,000.00	-$25,000.00	-6.25%
TRANSFER FROM DEBT FUND (Object #499230)	$592,600.00	$592,600.00	$0.00	-$592,600.00	-100.00%
TRANSFER IN 330 FUND BALANCE (16200000.499220)	$300,000.00	$300,000.00	$300,000.00	$0.00	0.00%
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$4,148,985.94**	**$7,993,572.00**	**$7,312,104.00**	**-$681,468.00**	-8.53%

2025 Significant Accomplishments:

Continued to regenerate oak timber types on the County Forest. Many park and trail improvement projects. Improved electrical upgrades at Russell Memorial Park, and Snyder Park. Electrical upgrade at Rock Dam Park. Maintain one of the largest recreational programs in the state. Generated 3+ million in revenue to help offset the county levy. Reacted quickly and efficiently to yet another strong weather event that left our roads and trails damaged along with significant damage to the County Forest. Continued finalizing the Revitalization project at the Fairgrounds including improvements to Poultry barn and Grandstands.

2026 Objectives:

Continue to upgrade electrical at parks that need it. Assess and improve erosion issues at all of our parks. Improve parking lots and roads at all of our campgrounds. Upgrade and improve campsites at Rock Dam Park and Russell Memorial Park. Tree planting and continuing to regenerate and improve our oak timber type. Park and trail improvements. Generate enough revenue to contribute to lowering the county levy. Continue on the overhead powerline project, finalize the ventilation projects in the barns, repair the newly aquired building that the Highway Department turned over to us, and make considerations to the goat barn to improve exibitors experience.

Reduction or Elimination of Program Services:

N/A

Identify Programs & Associated Dollars:

N/A

Addition or Expansion of Program Services:

N/A

Identify Programs & Associated Dollars:

N/A

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:

Projected for 2027 - 2030

2026 BUDGET NARRATIVE

DEPARTMENT: Forestry and Parks

Department / Program Description: All Programs - forest management, recreation and shop.

Products & Services: Forest management and outdoor recreation.

ACCOUNT ORG #(S): 62100000-62103000; 62200000-62206030; 62300000; 62400000

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	17	17	17	0.00%
Part Time	27	28	28	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.) (Objects 501110; 501360)	$665,120.80	$1,753,290.00	$1,633,557.00	-$119,733.00	-6.83%
Overtime (Object 501120)	$15,194.65	$22,902.00	$23,556.00	$654.00	2.86%
Per Diem (Object 501410)	$2,535.00	$6,500.00	$6,000.00	-$500.00	-7.69%
FICA, Retirement, Workman's Compensation, Disability Ins., Life Ins. & UC (Objects 501180; 511510; 511520; 511530; 511550; 511560; 511580)	$200,274.82	$292,705.00	$297,058.00	$4,353.00	1.49%
Health, Dental & Vision Insurance (Objects 511540)	$190,908.44	$317,305.00	$297,846.00	-$19,459.00	-6.13%
TOTAL: (Should equal Wages & Benefits W/S)	**$1,074,033.71**	**$2,392,702.00**	**$2,258,017.00**	**-$134,685.00**	-5.63%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$1,074,033.71	$2,392,702.00	$2,258,017.00	-$134,685.00	-5.63%
CONTRACT (includes telephone, etc.) (Objects #52*)	$132,277.88	$454,300.00	$464,350.00	$10,050.00	2.21%
OPERATIONS (all other exp: Objects 530080-555130; #59*/eqp cost alloc)	$350,242.78	$929,700.00	$818,575.00	-$111,125.00	-11.95%
CAPITAL OUTLAY (Object # 58*) - Assets over $5,000	$429,279.30	$1,843,300.00	$2,108,607.00	$265,307.00	14.39%
FUND BALANCE DRAW for Levy Reduction (Pt.62400000.579210)	$2,012,600.00	$1,612,600.00	$1,000,000.00	-$612,600.00	-37.99%
FUND BALANCE DRAW Designated for Fairgrounds (Pt.62400000.579210)	$0.00	$400,000.00	$300,000.00	-$100,000.00	-25.00%
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$3,998,433.67**	**$7,632,602.00**	**$6,949,549.00**	**-$683,053.00**	-8.95%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$4,840,942.00
Expenditure dollars less capital outlay for 2025			$5,789,302.00
Expenditure difference between the years without capital assets			($948,360.00)
Percentage of expenditures difference - this should be a 1% increase or less			-16.38%
1% Maximum increase is	$57,893.02		
Fill-in extra consideration dollars	$1,184,977.00	Total 1% plus extra	$1,242,870.02
Under or over dollar allowed. If over waiver needs to be filled out.			($2,191,230.02)
Difference in levy between the two years			$0.00
Percentage of current levy to expenditures			0.00%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY (Object. #411110 for other than 100 fund. Net for 100 fund.)	$998,463.75	$0.00	$0.00	$0.00	#DIV/0!
FED/STATE (Object #432*/grants)	$421,478.56	$1,447,350.00	$1,592,709.00	$145,359.00	10.04%
LOCAL (Objects #42*-44*-46*-47*-48*)	$1,985,891.36	$3,028,500.00	$3,021,400.00	-$7,100.00	-0.23%
FUND BALANCE USED (Pt.Object #499500)	$0.00	$2,164,152.00	$1,960,440.00	-$203,712.00	-9.41%
FUND BALANCE USED from Capital Infrasturcture (Pt.Object #499500)	$0.00	$400,000.00	$375,000.00	-$25,000.00	-6.25%
TRANSFER FROM DEBT FUND (Object #499230)	$592,600.00	$592,600.00	$0.00	-$592,600.00	-100.00%
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$3,998,433.67**	**$7,632,602.00**	**$6,949,549.00**	**-$683,053.00**	-8.95%

2025 Significant Accomplishments:
Continued to regenerate oak timber types on the County Forest. Many park and trail improvement projects. Improved electrical upgrade at Russell Memorial Park, and Snyder Park. Electrical upgrade at Rock Dam Park. Maintain one of the largest recreational programs in the state. Generated 3+ million in revenue to help offset the county levy. Reacted quickly and efficiently to yet another strong weather event that left our roads and trails damaged along with significant damage to the County Forest.

2026 Objectives:
Continue to upgrade electrical at parks that need it. Assess and improve erosion issues at all of our parks. Improve parking lots and roads at all of our campgrounds. Upgrade and improve campsites at Rock Dam Park and Russell Memorial Park. Tree planting and continuing to regenerate and improve our oak timber type. Park and trail improvements. Generate enough revenue to contribute to lowering the county levy.

Reduction or Elimination of Program Services:
N/A

Identify Programs & Associated Dollars:
N/A

Addition or Expansion of Program Services:
N/A

Identify Programs & Associated Dollars:
N/A

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:

Projected for 2027 - 2030

2026 BUDGET NARRATIVE

DEPARTMENT: Clark County Fairgrounds

Department / Program Description: Clark County Fairgrounds.

Products & Services: Clark County Fairgrounds.

ACCOUNT ORG #(S): 16200000; 16200205; 16200210

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	0	0	0	#DIV/0!
Part Time	0	0	0	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.) (Objects 501110; 501360)	$30,895.35	$60,470.00	$68,344.00	$7,874.00	13.02%
Overtime (Object 501120)	$253.61	$1,500.00	$1,084.00	-$416.00	-27.73%
Per Diem (Object 501410)	$0.00	$1,500.00	$500.00	-$1,000.00	-66.67%
FICA, Retirement, Workman's Compensation, Disability Ins., Life Ins. & UC (Objects 501180; 511510; 511520; 511530; 511550; 511560; 511580)	$5,107.39	$10,770.00	$11,135.00	$365.00	3.39%
Health, Dental & Vision Insurance (Objects 511540)	$4,668.81	$13,250.00	$13,987.00	$737.00	5.56%
TOTAL: (Should equal Wages & Benefits W/S)	**$40,925.16**	**$87,490.00**	**$95,050.00**	**$7,560.00**	8.64%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$40,925.16	$87,490.00	$95,050.00	$7,560.00	8.64%
CONTRACT (includes telephone, etc.) (Objects #52*)	$14,384.79	$41,900.00	$33,045.00	-$8,855.00	-21.13%
OPERATIONS (all other exp: Objects 530080-555130; #59*/eqp cost alloc)	$15,527.09	$31,580.00	$34,460.00	$2,880.00	9.12%
CAPITAL OUTLAY (Object # 58*) - Assets over $5,000	$79,715.23	$200,000.00	$200,000.00	$0.00	0.00%
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$150,552.27**	**$360,970.00**	**$362,555.00**	**$1,585.00**	0.44%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$162,555.00
Expenditure dollars less capital outlay for 2025			$160,970.00
Expenditure difference between the years without capital assets			$1,585.00
Percentage of expenditures difference - this should be a 1% increase or less			0.98%
1% Maximum increase is	$1,609.70		
Fill-in extra consideration dollars	$0.00	Total 1% plus extra	$1,609.70
Under or over dollar allowed. If over waiver needs to be filled out.			($24.70)
Difference in levy between the two years			($7,695.00)
Percentage of current levy to expenditures			0.20%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY (Object. #411110 for other than 100 fund. Net for 100 fund.)	-$186,077.42	$8,420.00	$725.00	-$7,695.00	-91.39%
FED/STATE (Object #432*/grants)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Objects #42*-44*-46*-47*-48*)	$36,629.69	$52,550.00	$60,830.00	$8,280.00	15.76%
OTHER/DONATIONS (Object #425510)	$0.00	$0.00	$1,000.00	$1,000.00	#DIV/0!
TRANSFER IN 330 FUND BALANCE (16200000.499220)	$300,000.00	$300,000.00	$300,000.00	$0.00	0.00%
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$150,552.27**	**$360,970.00**	**$362,555.00**	**$1,585.00**	0.44%

2025 Significant Accomplishments:
The final touches on the Revitalization Project were continued in 2025. With very few facilities to update we tackled the Poultry and Rabbit barn to concrete out and improve ventilation by adding overhead fans which were greatly appreciated by the fairgoers and exhibitors alike. We also tackled an ongoing issue with drainage on the midway and started the overhead powerline project. We improved the sound system in the Grandstands and had an inspection and repairs done on them as well.

2026 Objectives:
Continue with the overhead powerline project, finalize the ventilation projects in the barns, repair the newly acquired building that the Highway Department turned over to us, and make considerations to the goat barn to improve exhibitors experience.

Reduction or Elimination of Program Services:
N/A

Identify Programs & Associated Dollars:
N/A

Addition or Expansion of Program Services:
N/A

Identify Programs & Associated Dollars:
N/A

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:	$200,000
Projected for 2027 - 2030	$200,000
	$160,000
	$140,000

2026 BUDGET NARRATIVE

DEPARTMENT: Health

Department / Program Description:

Mission: ***It is the Mission of the Clark County Health Department to promote health, prevent disease, and protect the residents of the county through partnerships and population-based services.***

Products & Services: Immunizations, WI Seal-A-Smile, School Based Services, Reproductive Health, Emergency Preparedness, Prenatal/Postpartum Services, Lead, Maternal/Child Health, DATCP, TNC, & Environmental Health

ACCOUNT ORG #(S): **15300000 - 15300094; 53100000**

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	10	10	10	0.00%
Part Time (2 LTE, 1 0.8FTE)	4	3	3	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$357,654	$863,959	$915,494	$51,535	5.96%
Overtime	$0	$0	$0	$0	#DIV/0!
Per Diem	$2,730	$5,000	$5,000	$0	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$68,076	$154,913	$166,692	$11,779	7.60%
Health Insurance	$104,234	$188,816	$192,639	$3,823	2.02%
TOTAL: (Should equal Wages & Benefits W/S)	**$532,694**	**$1,212,688**	**$1,279,825**	**$67,137**	5.54%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$532,694	$1,212,688	$1,279,825	$67,137	5.54%
CONTRACT (includes telephone, etc.) (Object #52****)	$19,272	$32,069	$30,022	-$2,047	-6.38%
OPERATIONS (all other expenses)	$70,924	$108,731	$105,496	-$3,235	-2.98%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0	$0	$0	$0	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$622,891**	**$1,353,488**	**$1,415,343**	**$61,855**	4.57%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$1,415,343.00
Expenditure dollars less capital outlay for 2025			$1,353,488.00
Expenditure difference between the years without capital assets			$61,855.00
Percentage of expenditures difference - this should be a 1% increase or less			4.57%
1% Maximum increase is	$13,534.88		
Fill-in extra consideration dollars	$57,443.00	Total 1% plus extra	$70,977.88
Under or over dollar allowed. If over waiver needs to be filled out.			($9,122.88)
Difference in levy between the two years			$110,363.00
Percentage of current levy to expenditures			64.00%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$376,103	$795,394	$905,757	$110,363	13.88%
FED/STATE (Object #42-43**** not donations)	$98,625	$325,919	$277,397	-$48,522	-14.89%
LOCAL (Object #44-47****)	$148,163	$232,175	$232,189	$14	0.01%
OTHER	$0	$0	$0	$0	#DIV/0!
FUND BALANCE USED	$0	$0	$0	$0	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$622,891**	**$1,353,488**	**$1,415,343**	**$61,855**	4.57%

2025 Significant Accomplishments:

The Clark County Health Department's (CCHD) dedicated and professional staff along with community partners, continue to make positive health impacts in efforts to achieve the CCHD's vision of "safe environments, thriving communities, and healthy people."

In early 2024, the CCHD's 2024-2026 strategic plan was created, finalized, and approved. Four goal areas and several objectives, strategies, and activities were developed and ultimately approved by the Board of Health. This plan has and will continue to guide our department in the remainder of 2025 and into 2026, acting as a roadmap for strengthening our department's internal operations.

We applied for and received several competitive grants bringing in thousands of dollars of additional funding including: Routine Immunization Community Engagement (RICE) 3.0, Advancing Equity in Adolescent Health Through Evidence-Based Teen Pregnancy Prevention Programs and Services (TPP), and Northwoods Coalition.

We worked closely with the University of WI-Madison Division of Extension to move our Community Health Improvement (CHIP) planning work forward. They assisted the CCHD in facilitating a multi-step process of identifying subject matter experts in our communities in which we then outreached to them to help us develop an issue guide. Through a series of four, two hours meetings, these individuals helped us identify both potential strategies and trade offs for the child and health wellness priority area including childcare, youth mental health, and access to safe and healthy food. After the issue guide was finalized, we outreached to 20 community members across Clark County to take part in a facilitated deliberative inquiry exercise (a strategy used for building consensus through structured, civil dialogue.) In addition to the child health and wellness priority area, other health priorities that were identified through the Community Health Assessment process included substance use and chronic disease. We are in the process of developing strategies and indicators for each priority area which will guide the county's CHIP in the years 2026-2028.

2026 Objectives:

The CCHD plans to continue providing similar services as we have in 2025. We plan to make some program adjustments and take a deep financial dive into all programming. We will continuously seek ways to improve the quality and efficiency of our operations and programming. We will also continue to gather customer satisfaction feedback via anonymous surveys which help guide improvements. The 2024-2026 Strategic Plan will help guide our department operations. The CCHD will continue to search and apply for various funding sources that are within the department's scope and align with our vision, mission, and values. Lastly, we will be working alongside our hospital partners and community members, to start diving into the 2026-2028 CHIP.

Reduction or Elimination of Program Services:
No programs are anticipated to be reduced or eliminated in 2026.

Identify Programs & Associated Dollars:
N/A

Addition or Expansion of Program Services:
N/A

Identify Programs & Associated Dollars:
N/A

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:	$	-
Projected for 2027 - 2030	$	60,000.00

2026 BUDGET NARRATIVE

DEPARTMENT: **Highway Department**

Department / Program Description: **Highway Department**

Products & Services: **All State and County Highways / Bridges Located Within Clark County**

ACCOUNT ORG #(S): **75113111** through **75493494**

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	33	33	33	0.00%
Part Time	3	3	3	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)		$2,167,422.89	$2,316,180.00	$148,757.11	6.86%
Overtime		$180,000.00	$180,000.00	$0.00	0.00%
Per Diem		$10,000.00	$10,000.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.		$468,836.00	$477,307.00	$8,471.00	1.81%
Health, Dental & Vision Insurance		$584,787.84	$627,392.00	$42,604.16	7.29%
TOTAL: (Should equal Wages & Benefits W/S)	**$0.00**	**$3,411,046.73**	**$3,610,879.00**	**$199,832.27**	5.86%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$0.00	$3,411,046.73	$3,610,879.00	$199,832.27	5.86%
CONTRACT (includes telephone, etc.) (Object #52****)		$1,937,850.00	$784,850.00	-$1,153,000.00	-59.50%
OPERATIONS (all other expenses)		$5,513,049.00	$5,650,831.00	$137,782.00	2.50%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000		$0.00	$500,000.00	$500,000.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$0.00**	**$10,861,945.73**	**$10,546,560.00**	**-$315,385.73**	-2.90%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$10,046,560.00
Expenditure dollars less capital outlay for 2025			$10,861,945.73
Expenditure difference between the years without capital assets			($815,385.73)
Percentage of expenditures difference - this should be a 1% increase or less			-7.51%
1% Maximum increase is	$108,619.46		
Fill-in extra consideration dollars	$484,867.00	Total 1% plus extra	$593,486.46
Under or over dollar allowed. If over waiver needs to be filled out.			($1,408,872.19)
Difference in levy between the two years			$22,389.27
Percentage of current levy to expenditures			21.44%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$0.00	$2,238,904.73	$2,261,294.00	$22,389.27	1.00%
FED/STATE (Object #42-43**** not donations)		$0.00	$614,266.00	$614,266.00	#DIV/0!
LOCAL (Object #44-47****)		$2,863,054.00	$2,871,000.00	$7,946.00	0.28%
OTHER		$4,600,000.00	$3,800,000.00	-$800,000.00	-17.39%
FUND BALANCE USED		$1,159,987.00	$1,000,000.00	-$159,987.00	-13.79%
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$0.00**	**$10,861,945.73**	**$10,546,560.00**	**-$315,385.73**	-2.90%

2025 Significant Accomplishments:
CTH M Bridge
CTH G Bridge
K and H Intersection
15.2 Miles County Highway Paving
24.7 Miles Chipseal

2026 Objectives:
CTH A Bridge
15.6 Miles County Highway Paving
29.7 Miles Chipseal
Increase Mowing To Meet Public Demand
Construct Sand Storage Facilities

Reduction or Elimination of Program Services:
None

Identify Programs & Associated Dollars:

Addition or Expansion of Program Services:
Roadside Vegitation Constrol - Spraying and Mowing
Goal of 30 Miles Per Year Chipseal

Identify Programs & Associated Dollars:

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:
Equipment - See Worksheet
Sand Storage Facilities

Projected for 2027 - 2030
Equipment - See Worksheet

	A	B	C
1	**Highway Department 2026 Budget**		
2			
3	**PROPOSED EXPENDITURES**	**2025**	**2026**
4	CTH System Construction	$ 4,195,000.00	$ 4,431,843.00
5	CTH System General Maintenance	$ 1,800,000.00	$ 1,854,000.00
6	CTH System Winter Maintenance	$ 850,000.00	$ 875,500.00
7	CTH System Bridge Construction	$ 1,920,000.00	$ 766,200.00
8	State General & Winter Maintenance (RMA, PBM & DMA)	$ 1,550,000.00	$ 1,550,000.00
9	Administration, Supervision, Liability Ins., Radio	$ 530,046.00	$ 552,117.00
10	Highway Committee	$ 16,900.00	$ 16,900.00
11	Sand Storage Facilities		$ 500,000.00
12			
13	**TOTAL EXPENDITURES**	**$ 10,861,946.00**	**$ 10,546,560.00**
14			
15			
16	**PROPOSED REVENUES**		
17	Local Transporation Aid (GTA)	$ 1,292,054.00	$ 1,300,000.00
18	Misc. Revenues (Gas Tax Refund and Land Rent)	$ 21,000.00	$ 21,000.00
19	L.R.I.P. Revenues	$ -	$ 614,266.00
20	State General & Winter Maintenance (RMA, PBM & DMA)	$ 1,550,000.00	$ 1,550,000.00
21	Highway Fund Balance Applied	$ 1,159,987.00	***$ 1,000,000.00***
22	Tax Levy	$ 2,238,905.00	$ 2,261,294.00
23	Transfer From Debt Service Fund	$ 4,600,000.00	***$ 3,800,000.00***
24			
25			
26	**TOTAL REVENUES**	**$ 10,861,946.00**	**$ 10,546,560.00**
27			
28			
29	**FUND 100**		
30	COUNTY BRIDGE & CULVERT AID	$ 250,000.00	$ 250,000.00
31			

2026 BUDGET NARRATIVE

DEPARTMENT: Bridge and Culvert Aid

Department / Program Description:

Products & Services: **Bridge and Culvert Aid to Local Municipalities**

ACCOUNT ORG #(S): **17500000**

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time				#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)				$0.00	#DIV/0!
Overtime				$0.00	#DIV/0!
Per Diem				$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.				$0.00	#DIV/0!
Health, Dental & Vision Insurance				$0.00	#DIV/0!
TOTAL: (Should equal Wages & Benefits W/S)	**$0.00**	**$0.00**	**$0.00**	**$0.00**	#DIV/0!

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
CONTRACT (includes telephone, etc.) (Object #52****)				$0.00	#DIV/0!
OPERATIONS (all other expenses)		$250,000.00	$250,000.00	$0.00	0.00%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000				$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$0.00**	**$250,000.00**	**$250,000.00**	**$0.00**	0.00%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026		$250,000.00
Expenditure dollars less capital outlay for 2025		$250,000.00
Expenditure difference between the years without capital assets		$0.00
Percentage of expenditures difference - this should be a 1% increase or less		0.00%
1% Maximum increase is	$2,500.00	
Fill-in extra consideration dollars	Total 1% plus extra	$2,500.00
Under or over dollar allowed. If over waiver needs to be filled out.		($2,500.00)
Difference in levy between the two years		$0.00
Percentage of current levy to expenditures		100.00%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$0.00	$250,000.00	$250,000.00	$0.00	0.00%
FED/STATE (Object #42-43**** not donations)				$0.00	#DIV/0!
LOCAL (Object #44-47****)				$0.00	#DIV/0!
OTHER				$0.00	#DIV/0!
FUND BALANCE USED				$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$0.00**	**$250,000.00**	**$250,000.00**	**$0.00**	0.00%

2026 BUDGET NARRATIVE

DEPARTMENT: HOUSING COALITION

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): 500100000

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time				#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)				$0.00	#DIV/0!
Overtime				$0.00	#DIV/0!
Per Diem	$490.00	$3,000.00	$2,000.00	-$1,000.00	-33.33%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$73.72	$405.00	$253.00	-$152.00	-37.53%
Health, Dental & Vision Insurance				$0.00	#DIV/0!
TOTAL: (Should equal Wages & Benefits W/S)	**$563.72**	**$3,405.00**	**$2,253.00**	**-$1,152.00**	-33.83%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$563.72	$3,405.00	$2,253.00	-$1,152.00	-33.83%
CONTRACT (includes telephone, etc.) (Object #52****)				$0.00	#DIV/0!
OPERATIONS (all other expenses)	$471.80	$15,595.00	$11,000.00	-$4,595.00	-29.46%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000				$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$1,035.52**	**$19,000.00**	**$13,253.00**	**-$5,747.00**	-30.25%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$13,253.00
Expenditure dollars less capital outlay for 2025			$19,000.00
Expenditure difference between the years without capital assets			($5,747.00)
Percentage of expenditures difference - this should be a 1% increase or less			-30.25%
1% Maximum increase is	$190.00		
Fill-in extra consideration dollars	$8,509.00	Total 1% plus extra	$8,699.00
Under or over dollar allowed. If over waiver needs to be filled out.			($14,446.00)
Difference in levy between the two years			$0.00
Percentage of current levy to expenditures			0.00%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$1,035.52	$0.00	$0.00	$0.00	#DIV/0!
FED/STATE (Object #42-43**** not donations)				$0.00	#DIV/0!
LOCAL (Object #44-47****)				$0.00	#DIV/0!
OTHER				$0.00	#DIV/0!
FUND BALANCE USED		$19,000.00	$13,253.00	-$5,747.00	-30.25%
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$1,035.52**	**$19,000.00**	**$13,253.00**	**-$5,747.00**	-30.25%

2026 BUDGET NARRATIVE

DEPARTMENT: LAND CONSERVATION

Department / Program Description: Land Conservation provides technical services and guidance to farmers to meet NR 151 rules and DATCP 590 standards

Products & Services: **Providing short and long term guidance for managing Clark County's public and private natural resources. Guidance is provided through technical, educational, and financial asistance, and by monitoring the current status and trends of local natural resources.**

ACCOUNT ORG #(S):

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	3	3	3	0.00%
Part Time	1	1	1	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$101,796.26	$238,742.66	$272,888.98	$34,146.32	14.30%
Overtime	$0.00	$1,000.00	$1,000.00	$0.00	0.00%
Per Diem	$1,750.00	$6,300.00	$6,300.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$19,385.93	$44,184.70	$50,722.14	$6,537.44	14.80%
Health, Dental & Vision Insurance	$35,482.89	$99,688.16	$78,013.65	-$21,674.51	-21.74%
TOTAL: (Should equal Wages & Benefits W/S)	**$158,415.08**	**$389,915.52**	**$408,924.77**	**$19,009.25**	4.88%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$158,415.08	$389,915.52	$408,924.77	$19,009.25	4.88%
CONTRACT (includes telephone, etc.) (Object #52****)	$1,100.02	$2,900.00	$3,494.64	$594.64	20.50%
OPERATIONS (all other expenses)	$48,970.62	$251,593.00	$535,246.00	$283,653.00	112.74%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$45,594.00	$79,000.00	$33,000.00	-$46,000.00	-58.23%
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$254,079.72**	**$723,408.52**	**$980,665.41**	**$257,256.89**	35.56%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$947,665.41
Expenditure dollars less capital outlay for 2025			$644,408.52
Expenditure difference between the years without capital assets			$303,256.89
Percentage of expenditures difference - this should be a 1% increase or less			47.06%
1% Maximum increase is	$6,444.09		
Fill-in extra consideration dollars	$29,282.00	Total 1% plus extra	$35,726.09
Under or over dollar allowed. If over waiver needs to be filled out.			$267,530.80
Difference in levy between the two years			($71,708.46)
Percentage of current levy to expenditures			21.88%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$155,255.73	$286,326.52	$214,618.06	-$71,708.46	-25.04%
FED/STATE (Object #42-43**** not donations)	$10,924.17	$287,186.00	$643,517.35	$356,331.35	124.08%
LOCAL (Object #44-47****)	$87,899.82	$95,896.00	$106,030.00	$10,134.00	10.57%
OTHER		$46,000.00		-$46,000.00	-100.00%
FUND BALANCE USED		$8,000.00	$16,500.00	$8,500.00	106.25%
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$254,079.72**	**$723,408.52**	**$980,665.41**	**$257,256.89**	35.56%

2025 Significant Accomplishments:
Sportsman Lake: Habitat improvements, Alder shearing and timber cutting/sales. Handicap access boardwalk and road to boardwalk built as well as fixing the docks cooperatively with WI Wildlife Federation. Along with Central WI Fur, Fin & Feathers (F3), stocked Pheasants.
Collaborated with landowners to construct 15 grassed waterways, close 4 abandoned wells and 6 pre-ordinance waste storage facilities and increase the number of Nutrient Management Plans submitted from 365 to 377.
Worked closely with WI DNR to investigate resulting in issuance 2 Notice of Discharge (NOD)
2026 Objectives:
Install filter strips along the field edges of the tillable acres owned by the county surrounding Sportsman Lake. This installation allows LCD to not only lead by example but provides educational value to public through field days and real world implementation.
Apply for a Small Scale TRM Grant in the amount of $250,000 for conservation improvements/practices in Eau Claire River watershed.
Continued focus on assisting landowners to close abandoned waste storage facilites and wells.
Increase public education on importance of buffer/filter strips along field edges.
Using Clark County Cover Crop Demo Fields, further promote cover crop benefits of soil health and also as a forage.
Strenghthen collaboration with WI DNR regarding Notice of Discharge (NOD) enforcement.

Reduction or Elimination of Program Services:
None

Identify Programs & Associated Dollars:

Addition or Expansion of Program Services:
Apply in 2026 for $250,000 DATCP Small TRM Grant for conservation implementation.

Identify Programs & Associated Dollars:
Small TRM Grant = $250,000 revenue / $250,000 expenses

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:
Alder Shearing auxillary spillway required as maintenenace by WI DNR and habitat improvement areas $10,000

Projected for 2027 - 2030
2028 replace the 2018 3/4 ton pickup $68,000 (not counting trade in value)

2030 replace the 2019 1/2 ton pickup $50,000 (not counting trade in value)
Alder Shearing for 2027 & 2028 years budgeting $10,000 per year for spillway maintenance to meet DNR requirements and

2026 BUDGET NARRATIVE

DEPARTMENT: Clark County Library Committee

Department / Program Description: WI Stats Chapter 43.12

Products & Services: **County Payment for Library Services**

ACCOUNT ORG #(S): **13980000**

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	0	0	0	#DIV/0!
Part Time	0	0	0	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$1,750.00	$1,680.00	$2,800.00	$1,120.00	66.67%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$186.90	$171.00	$276.00	$105.00	61.40%
Health, Dental & Vision Insurance	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL: (Should equal Wages & Benefits W/S)	**$1,936.90**	**$1,851.00**	**$3,076.00**	**$1,225.00**	66.18%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$1,936.90	$1,851.00	$3,076.00	$1,225.00	66.18%
CONTRACT (includes telephone, etc.) (Object #52****)	$646,617.83	$647,113.00	$563,775.00	-$83,338.00	-12.88%
OPERATIONS (all other expenses)				$0.00	#DIV/0!
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000				$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$648,554.73**	**$648,964.00**	**$566,851.00**	**-$82,113.00**	-12.65%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$566,851.00
Expenditure dollars less capital outlay for 2025			$648,964.00
Expenditure difference between the years without capital assets			($82,113.00)
Percentage of expenditures difference - this should be a 1% increase or less			-12.65%
1% Maximum increase is	$6,489.64		
Fill-in extra consideration dollars	$269.00	Total 1% plus extra	$6,758.64
Under or over dollar allowed. If over waiver needs to be filled out.			($88,871.64)
Difference in levy between the two years			($82,113.00)
Percentage of current levy to expenditures			100.00%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$648,554.73	$648,964.00	$566,851.00	-$82,113.00	-12.65%
FED/STATE (Object #42-43**** not donations)				$0.00	#DIV/0!
LOCAL (Object #44-47****)				$0.00	#DIV/0!
OTHER				$0.00	#DIV/0!
FUND BALANCE USED				$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$648,554.73**	**$648,964.00**	**$566,851.00**	**-$82,113.00**	-12.65%

2025 Significant Accomplishments:

2026 Objectives:

Reduction or Elimination of Program Services:

Identify Programs & Associated Dollars:

Clark County is required by statute to reimburse the county libraries at 70% for Clark County residents without a library using Clark County Library facilities. Executive Committee approved 85% reimbursement for in-county libraries. The reimbursement for Marathon county residents using Clark County libraries has been discontinued,

Addition or Expansion of Program Services:

Identify Programs & Associated Dollars:

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:

Projected for 2027 - 2030

Clark County Libraries
Fund Distribution for 2026
(Based on 2024 Statistics)

1	2	3	4	5
Library	**Non-Resident Circulation**	**Cost per Circ**	**Total Cost**	**85%**
Abbotsford	4,380	$ 7.12	31,185.60	26,507.76
Colby	19,814	$ 5.74	113,732.36	96,672.51
Dorchester	958	$ 8.02	7,683.16	6,530.69
Granton	7,851	$ 3.42	26,850.42	22,822.86
Greenwood	13,890	$ 6.17	85,701.30	72,846.11
Loyal	8,679	$ 5.68	49,296.72	41,902.21
Neillsville	19,380	$ 4.58	88,760.40	75,446.34
Owen	6,262	$ 9.96	62,369.52	53,014.09
Thorp	8,969	$ 5.47	49,060.43	41,701.37
Withee	3,399	$ 11.53	39,190.47	33,311.90
	93,582			
TOTALS			553,830.38	470,755.82

OUT-OF-COUNTY LIBRARY REIMBURSEMENTS FOR 2026 BUDGET

Out-of-County Library	# of Circulations	Cost per Circulation	70% Reimbursement
Altoona Public Library	879	5.87	$ 3,611.81
Arpin - Lester Public Library	30	6.07	$ 127.59
Augusta Memorial Public Library	84	10.77	$ 633.11
Bloomer Public Library	27	5.31	$ 100.36
Cadott Community Librarty	22	6.33	$ 97.00
Chippewa Falls Public Library	375	5.542	$1,454.81
Colfax Public Library			
D.R.Moon Memorial-Stanley	5,286	4.62	$ 17,094.92
Fairchild Public Library	1,069	10.125	$ 7,576.53
Fall Creek Public Library			
Frances Simek Memorial Library-Medford	2,384	3.6	$ 6,007.68
Jean Thomsen Memorial Library-Stetsonville	4	5.63	$ 15.76
L.E.Phillips Memorial-Eau Claire	526	9.47	$ 3,486.85
Everett Roehl-Marshfield Public Library	7,761	7.631	$ 41,460.86
Pittsville Community Library	196	5.338	$ 732.46
McMillan Memorial Library-WI Rapids	189	8.307	$ 1,099.05
Western Taylor Cty Library-Gilman	178	6.002	$ 747.60
Black River Falls Public Library-Wnding Rive	774	5.8690	$ 3,722.00
TOTAL	19,784		**$87,968.39**

2026 BUDGET NARRATIVE

DEPARTMENT: MAINTENANCE

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): **13210000** 13220000 13230000

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	7	7	7	0.00%
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$181,967.69	$391,001.00	$431,292.00	$40,291.00	10.30%
Overtime	$1,985.61	$5,000.00	$5,000.00	$0.00	0.00%
Per Diem	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$32,824.27	$73,505.00	$81,188.00	$7,683.00	10.45%
Health, Dental & Vision Insurance	$69,270.95	$120,214.00	$119,410.00	-$804.00	-0.67%
TOTAL: (Should equal Wages & Benefits W/S)	**$286,048.52**	**$589,720.00**	**$636,890.00**	**$47,170.00**	8.00%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$286,048.52	$589,720.00	$636,890.00	$47,170.00	8.00%
CONTRACT (includes telephone, etc.) (Object #52****)	$86,460.70	$363,000.00	$369,500.00	$6,500.00	1.79%
OPERATIONS (all other expenses)	$21,511.13	$105,250.00	$105,250.00	$0.00	0.00%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$59,122.16	$735,000.00	$765,000.00	$30,000.00	4.08%
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$453,142.51**	**$1,792,970.00**	**$1,876,640.00**	**$83,670.00**	4.67%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026		$1,111,640.00
Expenditure dollars less capital outlay for 2025		$1,057,970.00
Expenditure difference between the years without capital assets		$53,670.00
Percentage of expenditures difference - this should be a 1% increase or less		5.07%
1% Maximum increase is	$10,579.70	
Fill-in extra consideration dollars	$189,818.00 Total 1% plus extra	$200,397.70
Under or over dollar allowed. If over waiver needs to be filled out.		($146,727.70)
Difference in levy between the two years		($466,330.00)
Percentage of current levy to expenditures		60.03%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$253,142.51	$1,592,970.00	$1,126,640.00	-$466,330.00	-29.27%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER	$200,000.00	$200,000.00	$750,000.00	$550,000.00	275.00%
FUND BALANCE USED	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$453,142.51**	**$1,792,970.00**	**$1,876,640.00**	**$83,670.00**	4.67%

2026 BUDGET NARRATIVE

DEPARTMENT: OPIOID SETTLEMENT

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): 50000000

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time				#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)				$0.00	#DIV/0!
Overtime				$0.00	#DIV/0!
Per Diem				$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.				$0.00	#DIV/0!
Health, Dental & Vision Insurance				$0.00	#DIV/0!
TOTAL: (Should equal Wages & Benefits W/S)	**$0.00**	**$0.00**	**$0.00**	**$0.00**	#DIV/0!

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
CONTRACT (includes telephone, etc.) (Object #52****)				$0.00	#DIV/0!
OPERATIONS (all other expenses)	$4,910.29	$234,618.00	$313,191.00	$78,573.00	33.49%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000				$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$4,910.29**	**$234,618.00**	**$313,191.00**	**$78,573.00**	33.49%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026		$313,191.00
Expenditure dollars less capital outlay for 2025		$234,618.00
Expenditure difference between the years without capital assets		$78,573.00
Percentage of expenditures difference - this should be a 1% increase or less		33.49%
1% Maximum increase is	$2,346.18	
Fill-in extra consideration dollars	$113,199.00 Total 1% plus extra	$115,545.18
Under or over dollar allowed. If over waiver needs to be filled out.		($36,972.18)
Difference in levy between the two years		$0.00
Percentage of current levy to expenditures		0.00%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	-$2,913.42	$0.00	$0.00	$0.00	#DIV/0!
FED/STATE (Object #42-43**** not donations)				$0.00	#DIV/0!
LOCAL (Object #44-47****)				$0.00	#DIV/0!
OTHER	$7,823.71	$34,618.00	$73,191.00	$38,573.00	111.42%
FUND BALANCE USED		$200,000.00	$240,000.00	$40,000.00	20.00%
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$4,910.29**	**$234,618.00**	**$313,191.00**	**$78,573.00**	33.49%

2026 BUDGET NARRATIVE

DEPARTMENT: Human Resources (Office of Personnel)

Department / Program Description: Provide leadership and guidance in the development, implementation, and equitable administration of personnel policies and practices. Assure compliance with County policies, labor contracts, and all other federal and state personnel management regulations.

Products & Services: **Selection;**

ACCOUNT ORG #(S): **11810000**

Human Resources:

Number of Employees

	Actual 2024	Actual 2025	Actual 2026	Increase/ Decrease %
Full Time	2	3	3	0.00%
Part Time	0.75	0	0	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$95,540.91	$238,298.00	$278,043.00	$39,745.00	16.68%
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$1,275.00	$6,500.00	$6,500.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$15,574.59	$41,759.00	$49,068.00	$7,309.00	17.50%
Health, Dental & Vision Insurance	$25,537.62	$69,994.00	$60,823.00	-$9,171.00	-13.10%
TOTAL: (Should equal Wages & Benefits W/S)	**$137,928.12**	**$356,551.00**	**$394,434.00**	**$37,883.00**	10.62%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$137,928.12	$356,551.00	$394,434.00	$37,883.00	10.62%
CONTRACT (includes telephone, etc.) (Object #52****)	$1,412.53	$8,318.00	$12,068.00	$3,750.00	45.08%
OPERATIONS (all other expenses)	$19,860.43	$22,570.00	$29,150.00	$6,580.00	29.15%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$159,201.08**	**$387,439.00**	**$435,652.00**	**$48,213.00**	12.44%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$435,652.00
Expenditure dollars less capital outlay for 2025			$387,439.00
Expenditure difference between the years without capital assets			$48,213.00
Percentage of expenditures difference - this should be a 1% increase or less			12.44%
1% Maximum increase is	$3,874.39		
Fill-in extra consideration dollars	$2,477.00	Total 1% plus extra	$6,351.39
Under or over dollar allowed. If over waiver needs to be filled out.			$41,861.61
Difference in levy between the two years			$48,213.00
Percentage of current levy to expenditures			100.00%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$152,916.78	$387,439.00	$435,652.00	$48,213.00	12.44%
FED/STATE (Object #42-43**** not donations)	$6,284.30			$0.00	#DIV/0!
LOCAL (Object #44-47****)				$0.00	#DIV/0!
OTHER				$0.00	#DIV/0!
FUND BALANCE USED				$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$159,201.08**	**$387,439.00**	**$435,652.00**	**$48,213.00**	12.44%

2025 Significant Accomplishments:
Began Employee Handbook Updates
Leave Process Review and Update
Workers Compensation Claims Administration Review
Completed Wage Study
Light/Modified Duty Return to Work Review
2026 Objectives:
Recruitment Lifecycle and onboarding system
FMLA Leave Portal Implementation
Background Check Process Updates
Drug Testing and MVR Check Review and Update
Supervisor & Employee Training Initiative

Reduction or Elimination of Program Services:
N/A

Identify Programs & Associated Dollars:

Addition or Expansion of Program Services:
N/A

Identify Programs & Associated Dollars:

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:
N/A

Projected for 2027 - 2030
N/A

2026 BUDGET NARRATIVE

DEPARTMENT: Planning, Zoning, Land Information & Surveyor

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S):

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	6	6	6	0.00%
Part Time	1	1	1	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$201,264.91	$445,938.00	$475,308.00	$29,370.00	6.59%
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$1,680.00	$3,500.00	$3,500.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$35,529.45	$79,303.00	$86,845.00	$7,542.00	9.51%
Health, Dental & Vision Insurance	$57,915.90	$112,350.00	$99,415.00	-$12,935.00	-11.51%
TOTAL: (Should equal Wages & Benefits W/S)	**$296,390.26**	**$641,091.00**	**$665,068.00**	**$23,977.00**	3.74%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$296,390.26	$641,091.00	$665,068.00	$23,977.00	3.74%
CONTRACT (includes telephone, etc.) (Object #52****)	$10,715.59	$18,300.00	$19,300.00	$1,000.00	5.46%
OPERATIONS (all other expenses)	$56,289.33	$36,675.00	$36,675.00	$0.00	0.00%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$34,344.00	$50,000.00	$30,000.00	-$20,000.00	-40.00%
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$397,739.18**	**$746,066.00**	**$751,043.00**	**$4,977.00**	0.67%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026		$721,043.00
Expenditure dollars less capital outlay for 2025		$696,066.00
Expenditure difference between the years without capital assets		$24,977.00
Percentage of expenditures difference - this should be a 1% increase or less		3.59%
1% Maximum increase is	$6,960.66	
Fill-in extra consideration dollars	$59,571.00 Total 1% plus extra	$66,531.66
Under or over dollar allowed. If over waiver needs to be filled out.		($41,554.66)
Difference in levy between the two years		($10,306.00)
Percentage of current levy to expenditures		67.97%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$193,893.92	$520,802.00	$510,496.00	-$10,306.00	-1.98%
FED/STATE (Object #42-43**** not donations)	$58,112.00	$61,000.00	$71,000.00	$10,000.00	16.39%
LOCAL (Object #44-47****)	$110,733.26	$122,000.00	$132,000.00	$10,000.00	8.20%
OTHER	$35,000.00	$35,000.00	$30,000.00	-$5,000.00	-14.29%
FUND BALANCE USED		$7,264.00	$7,547.00	$283.00	3.90%
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$397,739.18**	**$746,066.00**	**$751,043.00**	**$4,977.00**	0.67%

2026 BUDGET NARRATIVE

DEPARTMENT: Property & Liability Insurance

Department / Program Description:

Products & Services: **Property & Liability Insurance for all Clark County Facilities**

ACCOUNT ORG #(S): **13925000**

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	0	0	0	#DIV/0!
Part Time	0	0	0	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Health, Dental & Vision Insurance	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL: (Should equal Wages & Benefits W/S)	**$0.00**	**$0.00**	**$0.00**	**$0.00**	#DIV/0!

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
CONTRACT (includes telephone, etc.) (Object #52****)	$593,503.46	$507,000.00	$600,045.00	$93,045.00	18.35%
OPERATIONS (all other expenses)				$0.00	#DIV/0!
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000				$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$593,503.46**	**$507,000.00**	**$600,045.00**	**$93,045.00**	18.35%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026		$600,045.00
Expenditure dollars less capital outlay for 2025		$507,000.00
Expenditure difference between the years without capital assets		$93,045.00
Percentage of expenditures difference - this should be a 1% increase or less		18.35%
1% Maximum increase is	$5,070.00	
Fill-in extra consideration dollars	$0.00 Total 1% plus extra	$5,070.00
Under or over dollar allowed. If over waiver needs to be filled out.		$87,975.00
Difference in levy between the two years		($223,455.00)
Percentage of current levy to expenditures		0.01%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$535,003.46	$223,500.00	$45.00	-$223,455.00	-99.98%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$0.00	$225,000.00	$225,000.00	$0.00	0.00%
OTHER	$0.00	$0.00	$375,000.00	$375,000.00	#DIV/0!
FUND BALANCE USED	$58,500.00	$58,500.00	$0.00	-$58,500.00	-100.00%
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$593,503.46**	**$507,000.00**	**$600,045.00**	**$93,045.00**	18.35%

2026 BUDGET NARRATIVE

DEPARTMENT: Register of Deeds

Department / Program Description: Provides accurate & timely recordings, maintenance and access to real estate records, vital records, and military discharge records as prescribed by state statute.

Products & Services:

ACCOUNT ORG #(S): **13110000-460000, 13110000-411300**

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	3	3	3	0.00%
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$81,021.96	$175,886.19	$186,438.25	$10,552.06	6.00%
Overtime				$0.00	#DIV/0!
Per Diem				$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$13,326.45	$29,154.03	$31,336.31	$2,182.28	7.49%
Health, Dental & Vision Insurance	$42,087.18	$68,338.92	$67,893.12	-$445.80	-0.65%
TOTAL: (Should equal Wages & Benefits W/S)	**$136,435.59**	**$273,379.14**	**$285,667.68**	**$12,288.54**	4.50%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$136,435.59	$273,379.14	$285,667.68	$12,288.54	4.50%
CONTRACT (includes telephone, etc.) (Object #52****)	$2,991.61	$16,100.00	$16,100.00	$0.00	0.00%
OPERATIONS (all other expenses)	$3,126.95	$9,172.00	$9,172.00	$0.00	0.00%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000				$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$142,554.15**	**$298,651.14**	**$310,939.68**	**$12,288.54**	4.11%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026		$310,939.68
Expenditure dollars less capital outlay for 2025		$298,651.14
Expenditure difference between the years without capital assets		$12,288.54
Percentage of expenditures difference - this should be a 1% increase or less		4.11%
1% Maximum increase is	$2,986.51	
Fill-in extra consideration dollars	$39,052.00	Total 1% plus extra $42,038.51
Under or over dollar allowed. If over waiver needs to be filled out.		($29,749.97)
Difference in levy between the two years		($10,711.46)
Percentage of current levy to expenditures		26.03%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	-$6,471.17	$91,651.14	$80,939.68	-$10,711.46	-11.69%
FED/STATE (Object #42-43**** not donations)				$0.00	#DIV/0!
LOCAL (Object #44-47****)	$87,678.50	$138,000.00	$140,000.00	$2,000.00	1.45%
OTHER	$61,346.82	$69,000.00	$90,000.00	$21,000.00	30.43%
FUND BALANCE USED				$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$142,554.15**	**$298,651.14**	**$310,939.68**	**$12,288.54**	4.11%

2025 Significant Accomplishments:

1. I moved into the role of 1st Vice President of the WRDA (Wisconsin Register of Deeds Association) and received the President's Award for outstanding contributions to the WRDA.
2. I was appointed Chair of the WRDA Legislative Committee. There continues to be a lot of legislation that affects our office. Act 235 (Judicial Privacy) went into effect on April 1, 2025 and there is clean up legislation that has been written and passed by both houses, awaiting Governor signature. I've worked with Ashley to write an office policy. We will adjust the policy once a request is received. Act 126 (Election Worker Privacy) went into effect July 1, 2025. This bill was written exremely vague and Corporation Counsels in each county continue to have differing opinions on implementation. I've worked with Ashley to create an office policy. We will tweak that policy once we get a request. Transfer Tax Fee and Recording Fee legislation continues to be an area of contention. There are mulitple other bills that we are tracking to make sure we are aware and stay on top of to ensure that bills are not passed that are impossible to implement within our office. We continue to work on updating Statute 59.43.
3. I assisted with writing the Wisconsin Register of Deeds article for the WCA magazine - August addition.
4. Continue manual data entry of Grantor/Grantee names and legal descriptions from older recorded documents into the computer tract index.

2026 Objectives:

1. Continue to attend conferences/seminars/meetigns to keep abreast of changes in the real estate and vitals industry and legislation affecting each.
2. Continue to review office policy and update any outdated procedures to create office efficiencies.
3. Continue manual data entry of Grantor/Grantee names and legal descriptions from older recorded documents into the computer tract index.

Reduction or Elimination of Program Services:

Identify Programs & Associated Dollars:

Addition or Expansion of Program Services:

Identify Programs & Associated Dollars:

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:

Projected for 2027 - 2030

2026 BUDGET NARRATIVE

DEPARTMENT: CCRLC

Department / Program Description: CCRLC

Products & Services: CCRLC

ACCOUNT ORG #(S): 8000000-8999999

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	166	167	168	0.60%
Part Time	131	136	136	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$5,464,871.00	$13,199,954.00	$14,089,394.00	$889,440.00	6.74%
Overtime	$692,200.00	$1,358,600.00	$1,513,753.00	$155,153.00	11.42%
Per Diem	$1,640.00	$4,000.00	$4,000.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$934,284.00	$2,147,932.00	$2,366,789.00	$218,857.00	10.19%
Health, Dental & Vision Insurance	$1,626,518.00	$3,087,576.00	$2,697,256.00	-$390,320.00	-12.64%
TOTAL: (Should equal Wages & Benefits W/S)	**$8,719,513.00**	**$19,798,062.00**	**$20,671,192.00**	**$873,130.00**	4.41%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$8,719,513.00	$19,798,062.00	$20,671,192.00	$873,130.00	4.41%
CONTRACT (includes telephone, etc.) (Object #52****)	$2,029,676.00	$4,920,111.00	$5,873,590.00	$953,479.00	19.38%
OPERATIONS (all other expenses)	$3,123,647.00	$6,155,711.00	$6,327,975.00	$172,264.00	2.80%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$202,971.00	$1,057,000.00	$1,565,606.00	$508,606.00	48.12%
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$14,075,807.00**	**$31,930,884.00**	**$34,438,363.00**	**$2,507,479.00**	7.85%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$32,872,757.00
Expenditure dollars less capital outlay for 2025			$30,873,884.00
Expenditure difference between the years without capital assets			$1,998,873.00
Percentage of expenditures difference - this should be a 1% increase or less			6.47%
1% Maximum increase is	$308,738.84		
Fill-in extra consideration dollars	$266,501.00	Total 1% plus extra	$575,239.84
Under or over dollar allowed. If over waiver needs to be filled out.			$1,423,633.16
Difference in levy between the two years			($500,000.00)
Percentage of current levy to expenditures			4.46%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	-$1,303,566.00	$2,036,840.00	$1,536,840.00	-$500,000.00	-24.55%
FED/STATE (Object #42-43**** not donations)				$0.00	#DIV/0!
LOCAL (Object #44-47****)	$15,379,373.00	$29,894,044.00	$32,401,523.00	$2,507,479.00	8.39%
OTHER				$0.00	#DIV/0!
FUND BALANCE USED			$500,000.00	$500,000.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$14,075,807.00**	**$31,930,884.00**	**$34,438,363.00**	**$2,507,479.00**	7.85%

REHABILITATION AND LIVING CENTER
2026 SUMMARY BUDGET

		2025 Budget	2026 Budget	YOY Difference
	Operating Revenue			
1	Inpatient Charges for Services	**27,139,526**	**29,379,574**	2,240,048
2	Intergovernmental Transfer Program (IGT)	**0**		-
3	Commission Revenue	**517,001**	**658,825**	141,824
4	Woodland CBRF Revenue	**600,425**	**718,320**	117,895
5	Other Program Charges	**1,384,422**	**1,400,930**	16,508
6	Other Revenue	**252,670**	**243,874**	(8,796)
7	Transfer from General Fund			-
8	Transfer from Debt Service			-
9	Total Operating Revenues	**29,894,044**	**32,401,523**	2,507,479
10				
11	***Operating Expenses***			
12	Salaries & Wages	**11,603,430**	**11,820,229**	216,799
13	Open Positions Salaries & Wages	**1,600,524**	**2,273,165**	672,641
14	Overtime	**1,358,600**	**1,513,753**	155,153
15	FICA, Retirement & Workman's Comp.	**2,147,932**	**2,366,789**	218,857
16	Health Insurance	**3,087,576**	**2,697,256**	(390,320)
17	Sub-Total	**19,798,062**	**20,671,192**	873,130
18				
19	Purchased Services	**4,920,111**	**5,873,590**	953,479
20	Utilities	**415,825**	**503,000**	87,175
21	Supplies & Other Expenses	**4,779,886**	**4,864,975**	85,089
22	Interest Expense	**59,030**	**33,014**	(26,016)
23	Note Prinicipal Expense	**900,970**	**926,986**	26,016
24	Fund Balance Deficit Reduction			-
25	Sub-Total	**11,075,822**	**12,201,565**	1,125,743
26				
27	Total Operating Expenses	**30,873,884**	**32,872,757**	1,998,873
28				
29	***Other Outlays***			
30	Capital Expenditures	**1,057,000**	**1,565,606**	508,606
31	Contingency Funds for Operations			-
32	Total Other Outlays	**1,057,000**	**1,565,606**	508,606
33				
34	Total Expenses	**31,930,884**	**34,438,363**	2,507,480
35				
36	Net Expenses over Revenues	**2,036,840**	**2,036,840**	-
37				
38	Source of Funds			
39	Tax Levy	**2,036,840**	**1,536,840**	(500,000)
40	General Fund Tax Levy Transfer			-
41	ARPA Funding	**0**		-
42	Fund Balance Applied for Operations	**0**	**500,000**	500,000
43	Payable to General Fund *			-
44		**2,036,840**	**2,036,840**	-
		0	**0**	**-**

* Per resoultion 18-5-17 Clark County will assist CCRLC in providing funding to make timely payments on principal and interest from such loan from the Clark County General Fund for up to eighteen (18) months from the effective date of the promissory note unless the CCRLC is able to make timely payments during such period.

Significant Accomplishments for 2024

We are currently one of three Commission facilities in the state of Wisconsin. Currently we contract with 44 counties within the state ranging from Rock County all the way up to Bayfield County serving hard to manage individuals with both medically and behaviorally complex needs. The commission has allowed out of county residents the opportunity to call the Rehabilitation and Living Center their home while maintaining a healthy population. At this time, we have not offered our services to out of state resident unless there is a family connection to Clark County.

Clark County Rehabilitation Centers has participated in community events throughout the area. Activities included participation in the local parades, community expos, job fairs, Farm Technology Days, Career Days in collaboration with Economic Development, staff presentations to the senior for the ADRC to name just a few.

The Sub-committee of CCRLC upon the recommendations of the Finance Committee has also continued the process of Strategic Planning for the facility into the future. Strategic planning is a process in which assists CCRLC to continue on a path in which we continue to be financially viable and continue to meet the needs of the community and the county. The goal is to establish a financial pathway in which the facility can continue to update the facility along with evaluating the need for assisted living. In the wake of COVID, it has become increasingly apparent the need for private rooms for all individuals for health and safety of our residents.

CCRLC continues to recruit for multiple jobs in the nursing area; the nursing department is in the process of developing and becoming certified to host Certified Nursing Assistant classes. The finder's fee for employees who refer CNA's to join our team has been a successful recruitment tool for us, which we plan to continue in 2026. In addition, in an effort to recruit new Registered Nurses and encourage longevity RLC continues to utilize the tuition reimbursement program, which we plan to continue in 2026. RNs qualify for the incentive program if they agree to a 5-year commitment with our facility upon graduation from a 4 year nursing program. Several of our current RNs have taken advantage of this program. We have had the opportunity to hire individuals to key positions to our organization:

The Golden Leaf Award Members (GLAM) continues to recognize outstanding staff who go above and beyond. Awardees are announced quarterly and a short speech is prepared by the employees supervisor recognizing their accomplishments. This initiative looks to retain employees by recognizing them for their commitment to excellence at CCRLC.

Along with the key personnel, we have implemented a new orientation process; we have collaborated with Health Dimensions in developing a recruitment strategy. New marketing techniques have been developed including TV commercials, online presents using streaming, Facebook and our webpage to name just a few.

CCRLC spent the majority of 2024 and 2025 rebuilding teamwork within departments at CCRLC. We contracted with Rembrandt Advantage to perform personality assessments to further develop our leaders. Trainings were held for 17 weeks.

CCRLC continues to provide Fact or Fiction meetings for its staff in a manner of quickly engaging with staff as questions arise on new policy/procedures.

CCLRC is working with Zvolena Masonry to rehab some of the original brickwork on the campus and is performing preventative maintenance to assure the quality of our campus continues for decades to come.

Annually the CCRLC participates in a tabletop exercise to prepare and strategize for operational disasters. The focus of the 2024 tabletop exercise was for a total evacuation. A scenario was created and management from various nursing homes throughout the State participated in the exercise, which was a valuable learning experience in preparing for situations regarding water quality.

CCRLC currently employs 238 employees:

Direct Care Staff (130)

- Registered Nurse (38)
- Licensed Practical Nurse (9)
- Certified Nursing Assistants (83)

Ancillary Services Staff

- Housekeeping (10)
- Laundry (5)
- Plant Operations (6)
- Dietary (36)
- Social Services (5)
- Medical Records (3)
- Activity Services Staff (5)
- Administration (13)
- CBRF (13)
- WIC (3)
- Outreach/Adult Day Care: (9)

Trends for Census:

The census for 2024 continues to trend strong. In 2024, CCRLC admitted 209 individuals. 2025 is still in progress and is trending higher than the previous year.

We are proud to recognize our Rehabilitation Therapy Team for receiving the Sunshine award from a satisfied customer.

2024 has been an eventful year with changes in our lives for the staff, residents and families and we are looking forward to the next chapter.

2026 BUDGET NARRATIVE

DEPARTMENT: WIC

Department / Program Description: WIC

Products & Services: WIC

ACCOUNT ORG #(S): 590000000

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	0	0	0	#DIV/0!
Part Time	5	6	6	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$112,124.00	$137,491.00	$156,750.00	$19,259.00	14.01%
Overtime		$0.00		$0.00	#DIV/0!
Per Diem		$0.00		$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.		$20,732.00	$23,059.00	$2,327.00	11.22%
Health, Dental & Vision Insurance		$45,985.00	$45,986.00	$1.00	0.00%
TOTAL: (Should equal Wages & Benefits W/S)	**$112,124.00**	**$204,208.00**	**$225,795.00**	**$21,587.00**	10.57%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$112,124.00	$204,208.00	$225,795.00	$21,587.00	10.57%
CONTRACT (includes telephone, etc.) (Object #52****)	$5,064.00	$16,000.00	$12,000.00	-$4,000.00	-25.00%
OPERATIONS (all other expenses)	$3,682.00	$4,000.00	$4,000.00	$0.00	0.00%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000				$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$120,870.00**	**$224,208.00**	**$241,795.00**	**$17,587.00**	7.84%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$241,795.00
Expenditure dollars less capital outlay for 2025			$224,208.00
Expenditure difference between the years without capital assets			$17,587.00
Percentage of expenditures difference - this should be a 1% increase or less			7.84%
1% Maximum increase is	$2,242.08		
Fill-in extra consideration dollars	$8,032.00	Total 1% plus extra	$10,274.08
Under or over dollar allowed. If over waiver needs to be filled out.			$7,312.92
Difference in levy between the two years			$0.00
Percentage of current levy to expenditures			0.00%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$8,990.00	$0.00	$0.00	$0.00	#DIV/0!
FED/STATE (Object #42-43**** not donations)	$111,880.00	$224,208.00	$241,795.00	$17,587.00	7.84%
LOCAL (Object #44-47****)				$0.00	#DIV/0!
OTHER				$0.00	#DIV/0!
FUND BALANCE USED				$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$120,870.00**	**$224,208.00**	**$241,795.00**	**$17,587.00**	7.84%

2026 BUDGET

DEPARTMENT: Sheriff

Department / Program Description:

Products & Services:

ACCOUNT #(S): **14210000, 14210559, 14220000, 14230000, 14240000, 14245000, 14250000 14255000, 14260000, 14265000, 14270000**

Human Resources:

Number of Employees

	Actual 2025	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	62	62	62	0%
Part Time	18	18	15	-17%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$1,883,557.04	$5,302,891.46	$5,398,504.30	$95,612.84	2%
Overtime	$255,140.53	$520,000.00	$530,000.00	$10,000.00	2%
Per Diem				$0.00	
FICA, Retirement, Workman's Compensation & Disability Ins.	$499,565.53	$1,290,359.56	$1,289,036.87	-$1,322.69	0%
Health Insurance	$487,393.64	$1,118,999.70	$1,088,988.72	-$30,010.98	-3%
TOTAL: (Should equal Wages & Benefits W/S)	**$3,125,656.74**	**$8,232,250.72**	**$8,306,529.89**	**$74,279.17**	1%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
TOTAL SALARIES & FRINGES (FROM ABOVE)	$3,125,656.74	$8,232,250.72	$8,306,529.89	$74,279.17	1%
CONTRACT (includes telephone, etc.) (Object #52***)	$389,757.73	$410,529.44	$913,082.44	$502,553.00	122%
OPERATIONS (all other expenses)	$282,466.03	$717,890.61	$751,461.04	$33,570.43	5%
CAPITAL OUTLAY (OBJECT #58***) - Assets over $5,000	$239,123.55	$589,028.00	$282,484.80	-$306,543.20	-52%
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$4,037,004.05**	**$9,949,698.77**	**$10,253,558.17**	**$303,859.40**	3%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026	$9,971,073.37
Expenditure dollars less capital outlay for 2025	$9,360,670.77
Expenditure difference between the years without capital assets	$610,402.60
Percentage of expenditures difference - this should be a 1% increase	6.52%
1% Maximum increase is $93,606.71	
Fill-in extra consideration $ - Total 1% plus extra	$93,606.71
Under or over dollar allowed. If over waiver needs to be filled out.	$516,795.90
Difference in levy between the two years	$313,395.50
Percentage of current levy to expenditures	90.32%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object #411110 for other than 100 fund. Net for 100 fund	$3,966,010.76	$8,947,780.67	$9,261,176.17	$313,395.50	4%
FED/STATE (Object #42-43*** not donations)	$10,367.60	$438,375.10	$112,500.00	-$325,875.10	-74%
LOCAL (Object #44-47****)	$60,625.69	$317,398.00	$297,398.00	-$20,000.00	-6%
OTHER		$246,145.00	$582,484.00	$336,339.00	
FUND BALANCE USED				$0.00	
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$4,037,004.05**	**$9,949,698.77**	**$10,253,558.17**	**$303,859.40**	**3%**

2025 Significant Accomplishments:
We completed our dispatch remodel project to fix electrical issues and update the work stations.

2026 Objectives:
To provide professional law enforcement services in an effective and efficient manner.

Reduction or Elimination of Program Services:

No reduction of services - we are required to respond to calls of service.

Identify Programs & Associated Dollars:

Addition or Expansion of Program Services:

Identify Programs & Associated Dollars:

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:
Projected for 2027 - 2030

	14210000	14240000	14220000	14245000	14255000	14260000	14265000	14270000	1423000	14250000	
	Sheriff	ERT	Dispatch	E 911	Snowmobile	Water	Hwy	ATV	Jail	J/A	**TOTAL**
SALARIES	2,926,490		977,027		1,500	1,000	400	3,000	1,489,087		**5,392,604**
OT	290,000		120,000						120,000		**530,000**
FICA	248,167		84,814		115	50	30	200	124,448		**457,824**
RETIREMNT	455,532		79,825		100	75	0	500	114,248		**650,280**
WORK COMP	65,324		23,726		60	20	10	120	34,813		**124,073**
HLTH INSUR	493,487		251,862						343,640		**1,088,989**
DISA INS	27,518		11,656						17,687		56,860
TOTAL	**4,506,517**	**0**	**1,548,909**	**0**	**1,775**	**1,145**	**440**	**3,820**	**2,243,923**	**0**	**8,306,530**
CONTRACT	313,408		185,779						413,895	0	**913,082**
DUES/ED/FEES	67,000		8,200						17,000		**92,200**
OPERATIONS	299,603	29,600	6,100	1,000	800	600	50	550	287,220	33,738	**659,261**
CAPITAL OUTLAY	282,485		0	0				0	0	0	**282,485**
ALL OTHER	0		0						0		**0**
TOTAL	5,469,014	29,600	1,748,988	1,000	2,575	1,745	490	4,370	2,962,038	33,738	10,253,558

2026 All Budget Total

2026 BUDGET NARRATIVE

DEPARTMENT: **Social Services**

Department / Program Description: Social Services administers a number of mandated and essential functions that support County residents including: Child Protective Services, Youth Justic, Kinship Care, Foster Care Licensing, Adult Protective Services, Economic Support Services, and the Volunteer Transportation Program

Products & Services:

ACCOUNT ORG #(S): **Fund 280**

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	32	30	29	-3.33%
Part Time	0	0	0	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$818,294.00	$1,858,993.00	$2,221,590.00	$362,597.00	19.51%
Overtime	$4,219.00	$5,035.00	$5,034.00	-$1.00	-0.02%
Per Diem	$2,265.00	$4,626.00	$4,200.00	-$426.00	-9.21%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$140,146.00	$326,761.00	$305,949.00	-$20,812.00	-6.37%
Health, Dental & Vision Insurance	$272,770.00	$491,288.00	$437,873.00	-$53,415.00	-10.87%
TOTAL: (Should equal Wages & Benefits W/S)	**$1,237,694.00**	**$2,686,703.00**	**$2,974,646.00**	**$287,943.00**	10.72%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$1,237,694.00	$2,686,703.00	$2,974,646.00	$287,943.00	10.72%
CONTRACT (includes telephone, etc.) (Object #52****)	$982,663.00	$2,141,807.00	$1,714,151.00	-$427,656.00	-19.97%
OPERATIONS (all other expenses)	$31,419.00	$77,467.00	$97,107.00	$19,640.00	25.35%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$30,000.00	$30,000.00	0.00%
TOTAL EXPENDITURES (Should equal Exp.	**$2,251,776.00**	**$4,905,977.00**	**$4,815,904.00**	**-$90,073.00**	-1.84%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026		$4,785,904.00
Expenditure dollars less capital outlay for 2025		$4,905,977.00
Expenditure difference between the years without capital assets		($120,073.00)
Percentage of expenditures difference - this should be a 1% increase or less		-2.45%
1% Maximum increase is	$49,059.77	
Fill-in extra consideration do	$0.00 Total 1% plus extra	$49,059.77
Under or over dollar allowed. If over waiver needs to be filled out.		($169,132.77)
Difference in levy between the two years		$0.00
Percentage of current levy to expenditures		37.34%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100	$1,218,113.00	$1,798,081.00	$1,798,081.00	$0.00	0.00%
FED/STATE (Object #42-43**** not donations)	$793,895.00	$2,957,791.00	$2,805,923.00	-$151,868.00	-5.13%
LOCAL (Object #44-47****)	$35,533.00	$150,105.00	$181,900.00	$31,795.00	21.18%
OTHER (Indirect Costs)	$204,235.00	$0.00	$30,000.00	$30,000.00	#DIV/0!
FUND BALANCE USED	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$2,251,776.00**	**$4,905,977.00**	**$4,815,904.00**	**-$90,073.00**	-1.84%

2025 Significant Accomplishments:

Child Welfare & Youth Justice

**Two youth have been successfu in transitioning from residential level to group home settings with wraparound support*
**0% of reunifications in 2024 have returned to the child welfare system*
**Clark County was awarded a youth justice innovation grant to divert youth from entering the formal youth justice system*

Economic Support (based on 2025 Management Evaluation Results)

**95% of customers survyed reported feeling treated fairly and with respect by WREA staff*
**WREA's Food Share Payment rate was 1.21% compared to Wisconsin's overall rate of 4.41%*

Adult Protective Services

**Development and implementation of a structured APS onboarding and training program*
**Implementation of county initated guardianship and protective placement policy and procedure*

Administrative & Fiscal Operations

**Reduction of staffing by attrition while ensuring continuity of essential services*
**Strengthened fiscal grant tracking and compliance to ensure accurate monitoring and maximization of grant funds*
**Successfully transitioned from the outdated filemaker sytem, improving operational efficiency and reducing redundancies*

2026 Objectives:

Child Welfare & Youth Justice

Focus on family preservation services

**Less than 30% of families receiving family preservation services will experience an out-of-home placement*
**50% of families will achieve reunification within 12 months as a result of participation in family preservation services*

Enhance permanency & placement stability

**Implement family team meetings for all children within 60 days of placement to expedite permanency planning*
**Reduce residential placements by 25% by expanding local kinship, foster home recruitment, and wraparound supports*

Maximize medicaid reimbursement through CCS and CLTS for child-welfare and youth-justice involved families

** Ensure that all children in out-of-home care with developmental disabilities or significant mental health needs are referred and screened within 60 days of placement.*
**100% of eligible children and families involved in the child welfare system are assessed and connected to MA funding through CCS and CLTS, enhancing access to intensive services without increasing county levy expenditures*

Economic Support

Enhance quality of Income Maintenance administration

WREA's active Food Share error rate will be at or below the FNS benchmark of 6%
75% of WREA staff will be cross-trained in at least one other program by December 21, 2026

Adult Protective Services

Promote alternative decision making to reduce county initiated guardianships and protective placements

Host quarterly workshops with community partners to educate the public on ADM options
Develop early intervention protocals for APS cases and train APS and community partners on ADM facilitation

Develop a high-risk client monitoring program pilot

Develop a follow-up contact system for clients at high risk, ensuring proactive monitoring every 90 days.

Reduction or Elimination of Program Services:

5311 Shared Ride Transit (Clark County Taxi) discontinued effective 1/1/2025

Identify Programs & Associated Dollars:

5311 $170,395 DOT Grant $27,697 Tax Levy
*would have not been able to continue administering the program without a a significant increase in tax levy contribution

Addition or Expansion of Program Services:

Identify Programs & Associated Dollars:

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:

Projected for 2027 - 2030

2026 BUDGET NARRATIVE

DEPARTMENT: Information Technology

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): 11610000

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	6	6	6	0.00%
Part Time	2	2	2	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$228,569.00	$489,110.00	$517,762.00	$28,652.00	5.86%
Overtime				$0.00	#DIV/0!
Per Diem				$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$47,082.00	$90,878.00	$96,362.00	$5,484.00	6.03%
Health, Dental & Vision Insurance	$58,824.00	$94,898.00	$99,467.00	$4,569.00	4.81%
TOTAL: (Should equal Wages & Benefits W/S)	**$334,475.00**	**$674,886.00**	**$713,591.00**	**$38,705.00**	5.74%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$334,475.00	$674,886.00	$713,591.00	$38,705.00	5.74%
CONTRACT (includes telephone, etc.) (Object #52****)	$24,974.00	$38,828.00	$38,828.00	$0.00	0.00%
OPERATIONS (all other expenses)	$274,586.00	$595,603.00	$667,923.00	$72,320.00	12.14%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$186,933.00	$219,000.00	$248,500.00	$29,500.00	13.47%
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$820,968.00**	**$1,528,317.00**	**$1,668,842.00**	**$140,525.00**	9.19%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$1,420,342.00
Expenditure dollars less capital outlay for 2025			$1,309,317.00
Expenditure difference between the years without capital assets			$111,025.00
Percentage of expenditures difference - this should be a 1% increase or less			8.48%
1% Maximum increase is	$13,093.17		
Fill-in extra consideration dollars	$90,020.00	Total 1% plus extra	$103,113.17
Under or over dollar allowed. If over waiver needs to be filled out.			$7,911.83
Difference in levy between the two years			$51,025.00
Percentage of current levy to expenditures			70.01%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$690,301.00	$1,117,317.00	$1,168,342.00	$51,025.00	4.57%
FED/STATE (Object #42-43**** not donations)				$0.00	#DIV/0!
LOCAL (Object #44-47****)	$29,667.00	$60,000.00	$60,000.00	$0.00	0.00%
OTHER	$101,000.00	$101,000.00	$190,500.00	$89,500.00	88.61%
FUND BALANCE USED		$250,000.00	$250,000.00	$0.00	0.00%
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$820,968.00**	**$1,528,317.00**	**$1,668,842.00**	**$140,525.00**	9.19%

2025 Significant Accomplishments:

Replaced 32 pc's
Increased Storage Capacity
Increased Backup Capacity and speed
Completed CJIS Security Audit
Improved Internet at Bruce Mound
Added Starlink to SHD range and evidence building
Upgraded firewalls to newest generation
Completed transition from Nixle to Everbridge
Extended Life of Existing Phone System

2026 Objectives:

Continue providing high level customer satisfaction
Improve External Security
Improve Internal Security
Renew 2 Host Servers
Upgrade Boardroom Audio

Reduction or Elimination of Program Services:

Identify Programs & Associated Dollars:

Addition or Expansion of Program Services:

Identify Programs & Associated Dollars:

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026: See Sheet 2

Projected for 2027 - 2030

Department: Information Technology

2026 FIVE YEAR PLANNING GUIDE - CAPITAL EXPENDITURES (Object line numbered 58****)

2026	
List Item	Dollar *
Desktop Equipment Refresh $500 - $5000 (10)	10,000.00
Laptop Equipment Refresh $500 - $5000 (18)	35,000.00
Phone Refresh	2,000.00
Printer Refresh(5)	4,000.00
Copier Refresh (2)	8,000.00
Upgrade Infrastructure - Closets, Hubs, Switches	30,000.00
Boardroom Audio Upgrade	40,000.00
Open	21,000.00
Wireless AP Expansion/Replacement	6,000.00
Server Hardware Refresh	25,000.00
SAN Upgrade	25,000.00
Tape Drive Upgrades and Maint	18,500.00
Vmware upgrades	8,000.00
CyberSecurity CJIS requiremer	**10,000.00**
TOTAL	**$242,500.00**

2027	
List Item	Dollar *
Desktop Equipment Refresh $500 - $5000 (10)	10,000.00
Laptop Equipment Refresh $500 - $5000 (18)	35,000.00
Phone Refresh	2,000.00
Printer Refresh(5)	4,000.00
Copier Refresh (2)	0.00
Upgrade Infrastructure - Closets, Hubs, Switches	30,000.00
	0.00
Open	21,000.00
Wireless AP Expansion/Replacement	6,000.00
Server Hardware Refresh	25,000.00
SAN Upgrade	25,000.00
Tape Drive Upgrades and Maint	18,500.00
Vmware upgrades	8,000.00
CyberSecurity CJIS requiremer	**10,000.00**
TOTAL	**$194,500.00**

2028	
List Item	Dollar *
Desktop Equipment Refresh $500 - $5000 (10)	10,000.00
Laptop Equipment Refresh $500 - $5000 (18)	35,000.00
Phone Refresh	2,000.00
Printer Refresh(5)	4,000.00
Copier Refresh (2)	0.00
Upgrade Infrastructure - Closets, Hubs, Switches	30,000.00
Phone System Upgrades	150,000.00
Open	21,000.00
Wireless AP Expansion/Replacement	15,000.00
Server Hardware Refresh	25,000.00
SAN Upgrade	25,000.00
Tape Drive Upgrades and Maint	18,500.00
Vmware upgrades	8,000.00
CyberSecurity CJIS requiremer	**10,000.00**
TOTAL	**$353,500.00**

2029	
List Item	Dollar *
Desktop Equipment Refresh $500 - $5000 (10)	10,000.00
Laptop Equipment Refresh $500 - $5000 (18)	35,000.00
Phone Refresh	2,000.00
Printer Refresh(5)	4,000.00
Upgrade Infrastructure - Closets, Hubs, Switches	30,000.00
	0.00
Open	21,000.00
Wireless AP Expansion/Replacement	15,000.00
Server Hardware Refresh	25,000.00
SAN Upgrade	25,000.00
Tape Drive Upgrades and Maint	18,500.00
Vmware upgrades	8,000.00
TOTAL	**$193,500.00**

2030	
List Item	Dollar *
Desktop Equipment Refresh $500 - $5000 (10)	10,000.00
Laptop Equipment Refresh $500 - $5000 (18)	35,000.00
Phone Refresh	2,000.00
Printer Refresh(5)	4,000.00
Upgrade Infrastructure - Closets, Hubs, Switches	30,000.00
	0.00
Open	21,000.00
Wireless AP Expansion/Replacement	15,000.00
Server Hardware Refresh	25,000.00
SAN Upgrade	25,000.00
Tape Drive Upgrades and Maint	18,500.00
Vmware upgrades	8,000.00
TOTAL	**$193,500.00**

*** In order to comply with GASB34 this form should include capital expenditures that are $5,000 or more per item. All other items should be included in object line numbered 533140.**

IT Budget 2026	2025 Proposed	2026 Proposed	% change	Month	Object Code	Comments	Departments supported
Salaries, Wages, Benefits	**674,887.00**	**713,591.00**	5.42%	Annual	.1110, .1530, .1510, .1520,	Total wages and Benefits	ALL
Technical Contract Services	0.00	0.00	100.00%	January	522100	IT Support Staff	All
RLC Internet	12,000.00	12,000.00	0.00%	January	522250	shared with RLC 50/50	RLC and Courthouse
Courthouse Spectrum Internet	7,000.00	7,000.00	0.00%	Annual Monthly	522250	Internet for Courthouse	All
Courthouse Spectrum Voice	7,000.00	7,000.00	0.00%	Annual Monthly	522250	Courthouse Voice	Courthouse
HWY Spectrum Internet	7,008.00	7,008.00	0.00%	Annual Monthly	522250	HWY Shop Loyal Internet	HWY
Telephone - TDS Static IP Dedicated internet	5,820.00	5,820.00	0.00%	Monthly	522250	Phone and Long Dist.	Courthouse
Office Stationary, Forms, etc.	3,300.00	1,500.00	-120.00%	Annual TBD	533120		Administration
IT Printing	500.00	500.00	0.00%	Annual TBD	533130	IT Printing	IT
Computer Equipment supplies Below $500	25,000.00	25,000.00	0.00%	Annual TBD	533140	Computer equipment under $5000	IT, ALL
Freight	300.00	300.00	0.00%	Annual TBD	533180		IT, Administration
Printing Supplies All Depts	5,000.00	5,000.00	0.00%	Annual TBD	533190	Toner, Waste Toner, print supplies	All
Other Office Supplies	1,500.00	1,500.00	0.00%	Annual TBD	533190	Toner, Ribbons, cleaning kits, etc.	IT, Administration
Membership Dues	150.00	150.00	0.00%	Annual TBD	533240	County IT Associations	IT, Administration, Board
Registration Fees and Tuition	4,000.00	3,000.00	-33.33%	Annual TBD	533250	IT Staff Development	All
Meals	400.00	400.00	0.00%	Annual TBD	533350	IT Staff Development	IT Staff
Lodging	1,500.00	1,000.00	-50.00%	Annual TBD	533360	IT Staff Development	IT Staff
Mileage	1,450.00	1,450.00	0.00%	Annual TBD	533390	IT Staff Development	IT Staff
Parking	200.00	200.00	0.00%	Annual TBD	533390	IT Staff Development	IT Staff
Cisco Smartnet Licensing	3,108.00	0.00	100.00%	August	535920		ALL
Fidlar	34,000.00	34,000.00	0.00%	January	535920		Register of Deeds
Conduent Highway Costing System	**4,756.00**	**4,756.00**	0.00%	January	535920		Highway
Transcendent, Treasurer, taxlister etc	43,000.00	43,000.00	0.00%	February	535920		Treasurers, Tax Lister, etc
Tyler - Munis	68,000.00	70,000.00	2.86%	September	535920		ALL
PACE: Munis Continuing Education	15,125.00	14,250.00	-6.14%	Annual TBD	535920	Munis ongoing Training Sessions	ALL
Tyler/ New World	0.00	0.00	100.00%	January	535920	SHD CAD system	Sheriff
Core Technologies CAD System	55,000.00	55,000.00	0.00%	January	535920	SHD CAD System replacing New World	Sheriff
Trimin Maintenance - ROD	0.00	0.00	100.00%	September	535920	Consolidated Maintenence for all	ROD
Albert Monitoring	14,400.00	14,400.00	0.00%	August	535920	Monitoring of outbound traffic	All
On Q Solutions Web - ROD	3,000.00	3,000.00	0.00%	March	535920	Tract book image hosting	ROD
Fleet Management Software	6,000.00	0.00	100.00%	Annual TBD	535920	Fleet Management	F&P
WebSite Hosting - WIX	1,151.00	1,151.00	0.00%	Annual TBD	535920	County Website self-hosted	All
Nagios: Outage Alerting	1,995.00	1,995.00	0.00%	January	535920	Monitoring of switches, servers, hosts	IT, All
Dropbox Business for Website	199.00	199.00	0.00%	Annual TBD	535920	Document storage on our website	All
Esri ArcGIS Enterprise License	27,875.00	27,875.00	0.00%	January	535920	GIS software site license	Planning & Zoning, Forestry &
Windows Enterprise License Maintenance	103,000.00	115,000.00	10.43%	Annual TBD	535920	Microsoft Licensing Enterprise	All
Support Costs	4,500.00	4,500.00	0.00%	NA	535920	Service calls for items not under	All
Netmotion subscriptions	23,000.00	23,000.00	0.00%	Annual	535920	Annual Licensing for remote work	All
VMware Maintenance	9,000.00	39,000.00	76.92%	Annual TBD	535920	Virtual infrastructure maintenance	All
Server Backup Software VEEAM	14,758.00	20,000.00	26.21%	July	535920	Tape Backup Software maintenance	IT, All
Cisco Flex Licensing	0.00	16,000.00	100.00%	Annual	535920	License and support for phones	IT,All
PaperCut maintenance and support 1 yr	2,950.00	3,130.00	5.75%	September	535920	Papercut printer mgmt software	IT, ALL
Cisco Network Device Maintenance	1,243.00	2,700.00	53.96%	September	535920	Networking equipment	IT, All
Vermont RecTrac Hosting	0.00	4,500.00	100.00%	August	535920	F&P RecTrac Website Hosting	All
Eset Antivirus	10,500.00	11,000.00	4.55%	August	535920	Annual renewal	IT, All
SNAP server Maintenance	3,000.00	3,000.00	0.00%	July	535920	IMS21 Doc image storage servers	Administration, Registrar of
IpSwitch FTP server	550.00	550.00	0.00%	May	535920	FTP server software maintenance	RLC, Sheriff, IT
Applicant Tracking Software	0.00	8,000.00	100.00%	January	535920	Tracking software for recruiting	All
Heartland Phone system support	3,000.00	3,000.00	0.00%	November	535920	Annual Phone system Support	Courthouse, ADRC remote
InformaCast Fusion - 2025 3 year	3,476.00	4,300.00	19.16%	July	535920	Annual renewal	IT, All
FileCloud for Website	6,200.00	6,200.00	0.00%	Annual TBD	535920	Forms and Storage for Website	IT,All
Imagicle StoneFax	2,900.00	3,000.00	3.33%	July	535920	Annual renewal	IT, All
Anti-Spam, Email archive - Mimecast	42,200.00	47,000.00	10.21%	Monthly	535920	adding archive tools	All
Mass notification service-Everbridge - Nixle 360	12,000.00	12,000.00	0.00%	January	535920	County mass notification alerting	Several
Kioware - Web Browser Blocking	1,750.00	1,750.00	0.00%	Annual	535920	Kioware	Several

IT Budget 2026	2025 Proposed	2026 Proposed	% change	Month	Object Code	Comments	Departments supported
WebEx Video Conferencing/Zoom	1,068.00	1,068.00	0.00%	Annual	535920	Annual Subscription 5 licenses	All
Filemaker	1,200.00	1,200.00	0.00%	January	535920	Filemaker database	Several
Sonic Wall Content Filter & Support	10,000.00	10,000.00	0.00%	Annual	535920	Internet Content Filter	ALL
SmartDeploy: pc imaging	2,000.00	2,000.00	0.00%	Annual	535920	Imaging of all new computers	IT
PDQ - Inventory and software installs	900.00	900.00	0.00%	Annual	535920	IT Software Management	IT
ZOHO Help Desk	12,000.00	12,000.00	0.00%	January	535920	IT Help Desk/MDM	All
ScreenConnect Remote Support software	3,499.00	3,499.00	0.00%	Annual	535920	Remote Access for IT	All
Desktop Equipment Refresh $500 - $5000 (10)	10,000.00	10,000.00	0.00%	Annual TBD	580040	Desktops(20)	All
Laptop Equipment Refresh $500 - $5000 (18)	35,000.00	35,000.00	0.00%	Annual TBD	580040	Laptops(15)	All
Quantum Scalar Tape Backup Hardware	0.00	0.00	100.00%	Annual TBD	580040	Tape Drives and Interfaces	All
Phone refresh	2,000.00	2,000.00	0.00%	Annual TBD	580040	Add or replace telephones	All
Printer Refresh (5)	4,000.00	4,000.00	0.00%	Annual TBD	580040	Printers	All
Zoom Shared Licenses	0.00	0.00	100.00%	Annual TBD	580040	Toughbook(11)	Sheriff
Upgrade Infrastructure - Closets, Hubs, Switches	30,000.00	30,000.00	0.00%	Annual TBD	580040	Wireless AP's, SAN switches, APC's	Courthouse
Upgrades to County Boardroom audio system	0.00	40,000.00	100.00%	Annual TBD	580040	Upgrade Boardroom audio	All
4 Tablet devices for Emergency Management	0.00	0.00	100.00%	One Time	580040	Emergency Mgmt Request	Emergency Mgmt
Forestry and Parks Scanner	0.00	0.00	100.00%				
HWY Multipurpose Video conf Equipment	0.00	0.00	100.00%		588140	New Hwy shop video conf equip.	Courthouse
Highway Security cameras	**0.00**	**0.00**	100.00%	One Time	588140	New HWY facility security cameras	All
Wireless AP replacement and expansion	6,000.00	6,000.00	0.00%	Annual TBD	580040	Adding better wifi coverage	All
Open	21,000.00	21,000.00	0.00%	Annual TBD	580040	Unplanned intra-year projects	All
Cyber Security CJIS requirements	10,000.00	10,000.00	0.00%	Annual TBD	580040	Sheriff dept CJIS requirements	Courthouse
Timeclocks for Highway locations	0.00	0.00	100.00%	Annual TBD	580040	3 new Munis Timeclocks	All
Server Hardware Refresh	25,000.00	25,000.00	0.00%	Annual TBD	588140	Server replacement	All
Tape Drive Upgrades and Maintenance	18,500.00	18,500.00	0.00%	Annual TBD	588140	Increased capacity tape drives	All
SAN Upgrade	25,000.00	25,000.00	0.00%	Annual TBD	588140	Storage increase	All
VMWare Upgrades	20,000.00	15,000.00	-33.33%	Annual TBD	588140	Upgrade to Hosts, for security and	All
Copier Refresh (1) 7 Copiers are EOL/HWY Copier	12,500.00	7,000.00	-78.57%		588140	Replace EOL copiers	All
NG-911 Updates for Dispatch	**0.00**	**0.00**	100.00%		588140	Next Gen 911 updates	All
Sonicwall Firewall for RLC - backup	0.00	0.00	100.00%	One Time	588140	RLC backup firewall	UW EXT
IMS21 - Migration off the AS400	**0.00**	**0.00**	100.00%		588140	IMS21 Migration off the AS400	Several
Total	**1,528,318.00**	**1,668,842.00**	8.42%			Total	

YoY(Year over Year) change $	$ 27,801.00	$ 140,524.00
YoY Non-8140	2.529%	10.233%
YoY 8140 and 580040	-6.393%	11.871%
YoY All	1.819%	8.420%

ONE TIME COSTS

COSTS THAT WILL BE PHASED OUT ARE IN BLUE **0.00**

HIGHLIGHTED IN RED MEANS THIS HAS BEEN ELIMINATED OR IMPLEMENTED

Technology requests received for 2026

Department	In budget?	
Clerk of Courts	yes	New Copier
Finance	yes	PACE; Planned Annual Continuing Education for Munis
ROD Fidlar Support and License Fees	yes	Ongoing support for Register of Deeds Fidlar
Applicant Tracking Software : Personnel	yes	additional annual cost

2026 BUDGET NARRATIVE

DEPARTMENT: TREASURER

Department / Program Description: Collect monies due to the County, maintain and update assessments and tax

Products & Services: **Process all assessor and public requests. Produce tax bills and collect payments**
Produce assessment and tax rolls for 46 muni's.

ACCOUNT ORG #(S): **11410000** 11410420 11410440

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	3	3	3	0.00%
Part Time	0	0	0	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$75,467.87	$157,879.00	$176,363.00	$18,484.00	11.71%
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$12,177.38	$26,192.00	$29,649.00	$3,457.00	13.20%
Health, Dental & Vision Insurance	$15,353.70	$26,559.00	$26,354.00	-$205.00	-0.77%
TOTAL: (Should equal Wages & Benefits W/S)	**$102,998.95**	**$210,630.00**	**$232,366.00**	**$21,736.00**	10.32%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$102,998.95	$210,630.00	$232,366.00	$21,736.00	10.32%
CONTRACT (includes telephone, etc.) (Object #52****)	$71.04	$850.00	$850.00	$0.00	0.00%
OPERATIONS (all other expenses)	$4,880.12	$23,118.00	$21,565.00	-$1,553.00	-6.72%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$107,864.51**	**$234,598.00**	**$254,781.00**	**$20,183.00**	8.60%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026			$254,781.00
Expenditure dollars less capital outlay for 2025			$234,598.00
Expenditure difference between the years without capital assets			$20,183.00
Percentage of expenditures difference - this should be a 1% increase or less			8.60%
1% Maximum increase is	$2,345.98		
Fill-in extra consideration dollars	$9,301.00	Total 1% plus extra	$11,646.98
Under or over dollar allowed. If over waiver needs to be filled out.			$8,536.02
Difference in levy between the two years			$20,183.00
Percentage of current levy to expenditures			98.04%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$102,778.91	$229,598.00	$249,781.00	$20,183.00	8.79%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$5,085.60	$5,000.00	$5,000.00	$0.00	0.00%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FUND BALANCE USED	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$107,864.51**	**$234,598.00**	**$254,781.00**	**$20,183.00**	8.60%

2025 Significant Accomplishments:

We've had all the past assessment rolls scanned and put on a drive for safe keeping. Created a publication for newspapers for taxpayers to be aware of the option to pay taxes online on the county's website. Second copy of tax bills will require a payment for printing.

2026 Objectives:
To work with Muni Treasurers and Clerks regarding Act 25 (Privacy Act)

Reduction or Elimination of Program Services:

Identify Programs & Associated Dollars:

Addition or Expansion of Program Services:

Identify Programs & Associated Dollars:

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:

Projected for 2027 - 2030

2026 BUDGET NARRATIVE

DEPARTMENT: Veterans

Department / Program Description: Advocates and representatives for veterans and their families.

Products & Services: **Assistance in filing veteran entitlement claims.**

ACCOUNT ORG #(S): **15800000** 15800705 15800710

Human Resources:

Number of Employees

	Actual 2024	Estimated 2025	Budget 2026	Increase/ Decrease %
Full Time	2	2	2	0.00%
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
Salaries (including longevity, PTO payout, Sick Bank to H.S.A.)	$68,763.40	$154,326.00	$163,456.00	$9,130.00	5.92%
Overtime				$0.00	#DIV/0!
Per Diem	$280.00	$2,500.00	$2,500.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$12,705.27	$29,498.00	$30,643.00	$1,145.00	3.88%
Health, Dental & Vision Insurance	$15,210.25	$26,207.00	$26,110.00	-$97.00	-0.37%
TOTAL: (Should equal Wages & Benefits W/S)	**$96,958.92**	**$212,531.00**	**$222,709.00**	**$10,178.00**	4.79%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.
(Also attach 1 for each account)

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$96,958.92	$212,531.00	$222,709.00	$10,178.00	4.79%
CONTRACT (includes telephone, etc.) (Object #52****)	$5,036.63	$6,225.00	$7,225.00	$1,000.00	16.06%
OPERATIONS (all other expenses)	$4,506.24	$20,300.00	$21,900.00	$1,600.00	7.88%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES (Should equal Exp. Budget W/S)	**$106,501.79**	**$239,056.00**	**$251,834.00**	**$12,778.00**	5.35%

For expenditures that do not meet the % increase in expenses without capital outlay please fill out waiver form.

Expenditure dollars less capital outlay for 2026		$251,834.00
Expenditure dollars less capital outlay for 2025		$239,056.00
Expenditure difference between the years without capital assets		$12,778.00
Percentage of expenditures difference - this should be a 1% increase or less		5.35%
1% Maximum increase is	$2,390.56	
Fill-in extra consideration dollars	$8,253.00 Total 1% plus extra	$10,643.56
Under or over dollar allowed. If over waiver needs to be filled out.		$2,134.44
Difference in levy between the two years		$12,128.00
Percentage of current levy to expenditures		94.28%

REVENUE:

	Actual thru 6/30/25	Budget 2025	Budget 2026	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$106,501.79	$225,306.00	$237,434.00	$12,128.00	5.38%
FED/STATE (Object #42-43**** not donations)		$13,750.00	$14,400.00	$650.00	4.73%
LOCAL (Object #44-47****)				$0.00	#DIV/0!
OTHER				$0.00	#DIV/0!
FUND BALANCE USED				$0.00	#DIV/0!
TOTAL REVENUE (Should equal Rev. Budget W/S)	**$106,501.79**	**$239,056.00**	**$251,834.00**	**$12,778.00**	5.35%

2025 Significant Accomplishments:
CVSO Elected President of NWCVSO Association
Mutiple Outreach Events in Clark County.
Host NWCVSO Training Event in Decemember 2025

2026 Objectives:
Continue refining and improving outreach events.
Host First fishing contest/outreach event at Mead Lake.
Continue monetary compensation of newly awarded claims in excess of $1 million

Reduction or Elimination of Program Services:
None

Identify Programs & Associated Dollars:

Addition or Expansion of Program Services:
None

Identify Programs & Associated Dollars:

CAPITAL EXPENDITURES (OVER $5,000) (See attached worksheet)

Budgeted for 2026:

Projected for 2027 - 2030

2026

REVENUE BUDGET



DEPARTMENT NUMBER INDEX

DEPT #	DEPARTMENT NAME
11	COUNTY BOARD
12	ADMINISTRATIVE COORDINATOR
13	COUNTY CLERK
14	TREASURER
15	CORPORATION COUNSEL
16	INFORMATION TECHNOLOGY
17	OFFICE OF FINANCE
18	OFFICE OF PERSONNEL
21	REGISTER IN PROB/CIRCUIT COURT
22	VICTIM/WITNESS
23	CLERK OF CIRCUIT COURT
24	DISTRICT ATTORNEY
31	REGISTER OF DEEDS
32	MAINTENANCE
33	PLANNING, ZONNING & LAND INFO
34	CORONER
39	GENERAL-NO DEPARTMENT
41	EMERGENCY MANAGEMENT
42	SHERIFF
50	HEALTH & HUMAN SERVICES MULTI
51	AGING-ADRC
52	AGING
53	PUBLIC HEALTH
54	COMMUNITY SERVICES
55	ADULT DEVELOPMENT SERVICES
56	SOCIAL SERVICES
57	CHILD SUPPORT
58	VETERANS
59	WIC
61	UW-EXTENSION
62	FORESTRY PARKS & FAIRGROUNDS
63	LAND CONSERVATION
70	DEBT
75	HIGHWAY
80	REHABILITATION & LIVING CENTER
90	HEATLH INSURANCE
91	ROD CUSTODIAL FUND
93	SPECIAL ASSESSMENTS TRUST FUND
94	CLERK OF COURT CUSTODIAL FUND
95	FAMILY TRUST FUND
96	DOG LICENSE TRUST FUND

10/13/2025 | CLARK COUNTY

PROJECTION: 2026 CLARK COUNTY BUDGET REVENUES

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
13 COUNTY CLERK						
100 100 GENERAL FUND						
11310000 COUNTY CLERK	(7,000.00)	(8,873.57)	(7,000.00)	(7,000.00)	(7,000.00)	(7,000.00)
11310320 COUNTY CLERK	0.00	0.00	0.00	0.00	0.00	0.00
100 GENERAL FUND	(7,000.00)	(8,873.57)	(7,000.00)	(7,000.00)	(7,000.00)	(7,000.00)
TOTAL 13 COUNTY CLERK	(7,000.00)	(8,873.57)	(7,000.00)	(7,000.00)	(7,000.00)	(7,000.00)
14 TREASURER						
100 100 GENERAL FUND						
11410000 COUNTY TREASU	(2,000.00)	(21,746.30)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
11410420 COUNTY TREASU	(3,000.00)	(10,364.17)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)
11410440 COUNTY TREASU	0.00	(1,031.68)	0.00	0.00	0.00	0.00
100 GENERAL FUND	(5,000.00)	(33,142.15)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
TOTAL 14 TREASURER	(5,000.00)	(33,142.15)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
15 ATTORNEY						
100 100 GENERAL FUND						
11510000 CORPORATION C	(9,000.00)	(14,634.53)	(9,000.00)	(9,000.00)	(9,000.00)	(9,000.00)
100 GENERAL FUND	(9,000.00)	(14,634.53)	(9,000.00)	(9,000.00)	(9,000.00)	(9,000.00)
TOTAL 15 ATTORNEY	(9,000.00)	(14,634.53)	(9,000.00)	(9,000.00)	(9,000.00)	(9,000.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
16 INFORMATION TECHNOLOGY						
100 100 GENERAL FUND						
11610000 INFORMATION T	(210,000.00)	(203,407.29)	(161,000.00)	(60,000.00)	(250,500.00)	(250,500.00)
100 GENERAL FUND	(210,000.00)	(203,407.29)	(161,000.00)	(60,000.00)	(250,500.00)	(250,500.00)
TOTAL 16 INFORMATION TECHNOL	(210,000.00)	(203,407.29)	(161,000.00)	(60,000.00)	(250,500.00)	(250,500.00)
17 OFFICE OF FINANCE						
100 100 GENERAL FUND						
11710000 OFFICE OF FIN	(70.00)	(6,255.67)	(100.00)	(100.00)	(100.00)	(100.00)
100 GENERAL FUND	(70.00)	(6,255.67)	(100.00)	(100.00)	(100.00)	(100.00)
TOTAL 17 OFFICE OF FINANCE	(70.00)	(6,255.67)	(100.00)	(100.00)	(100.00)	(100.00)
18 OFFICE OF PERSONNEL						
100 100 GENERAL FUND						
11810000 OFFICE OF PER	0.00	(92,650.67)	0.00	0.00	0.00	0.00
13952000 WORKERS COMPE	(730,000.00)	(742,217.26)	(730,000.00)	(730,000.00)	(730,000.00)	(730,000.00)
13954000 WELLNESS PRG	(22,800.00)	(2,751.38)	(10,238.00)	(2,254.00)	(2,254.00)	(2,254.00)
100 GENERAL FUND	(752,800.00)	(837,619.31)	(740,238.00)	(732,254.00)	(732,254.00)	(732,254.00)
TOTAL 18 OFFICE OF PERSONNEL	(752,800.00)	(837,619.31)	(740,238.00)	(732,254.00)	(732,254.00)	(732,254.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
21 REGISTER IN PROB/CIRCUIT COURT						
100 100 GENERAL FUND						
12110000 CIRCUIT COURT	(242,500.00)	(359,719.10)	(242,500.00)	(242,500.00)	(627,500.00)	(627,500.00)
100 GENERAL FUND	(242,500.00)	(359,719.10)	(242,500.00)	(242,500.00)	(627,500.00)	(627,500.00)
TOTAL 21 REGISTER IN PROB/CI	(242,500.00)	(359,719.10)	(242,500.00)	(242,500.00)	(627,500.00)	(627,500.00)
22 VICTIM/WITNESS						
100 100 GENERAL FUND						
12210000 VICTIM/WITNES	(52,315.00)	(54,535.99)	(52,315.00)	(49,950.00)	(49,950.00)	(49,950.00)
100 GENERAL FUND	(52,315.00)	(54,535.99)	(52,315.00)	(49,950.00)	(49,950.00)	(49,950.00)
TOTAL 22 VICTIM/WITNESS	(52,315.00)	(54,535.99)	(52,315.00)	(49,950.00)	(49,950.00)	(49,950.00)
23 CLERK OF CIRCUIT COURT						
100 100 GENERAL FUND						
12310000 CLERK OF CIRC	(150,000.00)	(189,352.11)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)
100 GENERAL FUND	(150,000.00)	(189,352.11)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)
TOTAL 23 CLERK OF CIRCUIT CO	(150,000.00)	(189,352.11)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)
24 DISTRICT ATTORNEY						
100 100 GENERAL FUND						
12410000 DISTRICT ATTO	(3,850.00)	(8,008.30)	(5,550.00)	(5,550.00)	(5,550.00)	(5,550.00)
100 GENERAL FUND	(3,850.00)	(8,008.30)	(5,550.00)	(5,550.00)	(5,550.00)	(5,550.00)
TOTAL 24 DISTRICT ATTORNEY	(3,850.00)	(8,008.30)	(5,550.00)	(5,550.00)	(5,550.00)	(5,550.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
31 REGISTER OF DEEDS						
100 100 GENERAL FUND						
13110000 REGISTER OF D	(205,000.00)	(285,064.12)	(207,000.00)	(230,000.00)	(230,000.00)	(230,000.00)
100 GENERAL FUND	(205,000.00)	(285,064.12)	(207,000.00)	(230,000.00)	(230,000.00)	(230,000.00)
TOTAL 31 REGISTER OF DEEDS	(205,000.00)	(285,064.12)	(207,000.00)	(230,000.00)	(230,000.00)	(230,000.00)
32 MAINTENANCE						
100 100 GENERAL FUND						
13210000 COURTHOUSE MA	(1,938,500.00)	(1,853,371.20)	(200,000.00)	0.00	(750,000.00)	(750,000.00)
100 GENERAL FUND	(1,938,500.00)	(1,853,371.20)	(200,000.00)	0.00	(750,000.00)	(750,000.00)
TOTAL 32 MAINTENANCE	(1,938,500.00)	(1,853,371.20)	(200,000.00)	0.00	(750,000.00)	(750,000.00)
33 PLANNING, ZONING & LAND INFO						
13310000 PLANNING AND	(62,500.00)	(137,887.37)	(62,500.00)	(72,500.00)	(102,500.00)	(102,500.00)
13320000 SURVEYOR	(7,000.00)	(10,185.43)	(42,000.00)	(7,000.00)	(7,000.00)	(7,000.00)
100 GENERAL FUND	(69,500.00)	(148,072.80)	(104,500.00)	(79,500.00)	(109,500.00)	(109,500.00)
310 310 LAND INFORMATION SPECIAL REV						
33300000 LAND INFORMAT	(159,367.00)	(114,347.70)	(120,764.00)	(131,047.00)	(131,047.00)	(131,047.00)
310 LAND INFORMATION S	(159,367.00)	(114,347.70)	(120,764.00)	(131,047.00)	(131,047.00)	(131,047.00)
TOTAL 33 PLANNING, ZONING &	(228,867.00)	(262,420.50)	(225,264.00)	(210,547.00)	(240,547.00)	(240,547.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
34 CORONER						
100 100 GENERAL FUND						
13410000 CORONER	(32,500.00)	(35,550.00)	(33,000.00)	(33,000.00)	(33,000.00)	(33,000.00)
100 GENERAL FUND	(32,500.00)	(35,550.00)	(33,000.00)	(33,000.00)	(33,000.00)	(33,000.00)
TOTAL 34 CORONER	(32,500.00)	(35,550.00)	(33,000.00)	(33,000.00)	(33,000.00)	(33,000.00)
39 GENERAL-NO DEPT						
100 100 GENERAL FUND						
13900000 GENERAL FUND	(16,108,289.00)	(15,532,352.10)	(18,294,745.00)	(20,560,048.00)	(18,391,879.00)	(18,391,879.00)
13925000 PROPERTY & LI	(225,000.00)	(295,607.99)	(225,000.00)	(225,000.00)	(225,000.00)	(225,000.00)
13990000 CDBG LOANS-HO	(200,000.00)	(103,929.30)	(200,000.00)	(200,000.00)	(200,000.00)	(200,000.00)
100 GENERAL FUND	(16,533,289.00)	(15,931,889.39)	(18,719,745.00)	(20,985,048.00)	(18,816,879.00)	(18,816,879.00)
101 101 GENERAL FUND-COUNTY SALES TAX						
39050000 GEN FUND SALE	(2,956,530.00)	(3,085,155.61)	(3,144,666.00)	(3,185,155.00)	(3,335,155.00)	(3,335,155.00)
101 GENERAL FUND-COUNT	(2,956,530.00)	(3,085,155.61)	(3,144,666.00)	(3,185,155.00)	(3,335,155.00)	(3,335,155.00)
TOTAL 39 GENERAL-NO DEPT	(19,489,819.00)	(19,017,045.00)	(21,864,411.00)	(24,170,203.00)	(22,152,034.00)	(22,152,034.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
41 EMERGENCY MANAGEMENT						
100 100 GENERAL FUND						
14110000 EMERGENCY MAN	(44,241.00)	(64,753.05)	(39,996.00)	(39,996.00)	(39,996.00)	(39,996.00)
14110610 EMERGENCY MGN	(10,795.00)	(11,776.56)	(11,129.00)	(11,129.00)	(11,129.00)	(11,129.00)
100 GENERAL FUND	(55,036.00)	(76,529.61)	(51,125.00)	(51,125.00)	(51,125.00)	(51,125.00)
TOTAL 41 EMERGENCY MANAGEMEN	(55,036.00)	(76,529.61)	(51,125.00)	(51,125.00)	(51,125.00)	(51,125.00)
42 SHERIFF						
100 100 GENERAL FUND						
14210000 SHERIFF	(479,000.00)	(440,418.20)	(487,145.00)	(241,000.00)	(823,484.00)	(823,484.00)
14210559 SHERIFF K-9 P	0.00	(2,975.99)	0.00	0.00	0.00	0.00
14210570 SHERIFF - DOR	0.00	(45,523.33)	0.00	0.00	0.00	0.00
14220000 COMMUNICATION	0.00	(137,451.13)	0.00	0.00	0.00	0.00
14230000 JAIL	(346,160.00)	(209,269.49)	(115,160.00)	(95,160.00)	(95,160.00)	(95,160.00)
14245000 911	0.00	0.00	(325,875.00)	0.00	0.00	0.00
14250000 JAIL ASSESSME	(33,738.00)	(37,925.74)	(33,738.00)	(33,738.00)	(33,738.00)	(33,738.00)
14255000 SNOWMOBILE LA	(5,000.00)	0.00	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
14260000 WATER SAFETY	(5,000.00)	0.00	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
14270000 ATV PATROL	(30,000.00)	(12,045.10)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)
100 GENERAL FUND	(898,898.00)	(885,608.98)	(1,001,918.00)	(409,898.00)	(992,382.00)	(992,382.00)
TOTAL 42 SHERIFF	(898,898.00)	(885,608.98)	(1,001,918.00)	(409,898.00)	(992,382.00)	(992,382.00)
50 HEALTH & HUMAN SERVICES MULTI						
245 245 HHS - HOUSING COALITION						
50010000 HHS - HOUSING	(23,000.00)	(50.00)	(19,000.00)	(13,253.00)	(13,253.00)	(13,253.00)
245 HHS - HOUSING COAL	(23,000.00)	(50.00)	(19,000.00)	(13,253.00)	(13,253.00)	(13,253.00)
290 290 OPIOID EPIDEMIC SETTLEMENT						
50000000 HHS MULTI OPI	(41,794.00)	(194,378.95)	(234,618.00)	(313,191.00)	(313,191.00)	(313,191.00)
290 OPIOID EPIDEMIC SE	(41,794.00)	(194,378.95)	(234,618.00)	(313,191.00)	(313,191.00)	(313,191.00)
TOTAL 50 HEALTH & HUMAN SERV	(64,794.00)	(194,428.95)	(253,618.00)	(326,444.00)	(326,444.00)	(326,444.00)
51 AGING-ADRC						
260 260 AGING & DISABILITY RSRC CENTER						
51000000 ADRC-STATE GR	(482,266.00)	(500,356.00)	(578,451.00)	(613,265.00)	(613,265.00)	(613,265.00)
260 AGING & DISABILITY	(482,266.00)	(500,356.00)	(578,451.00)	(613,265.00)	(613,265.00)	(613,265.00)
TOTAL 51 AGING-ADRC	(482,266.00)	(500,356.00)	(578,451.00)	(613,265.00)	(613,265.00)	(613,265.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
52 AGING						
250 250 AGING SPECIAL REVENUE FUND						
52103000 AGN NUTRITION	(204,795.00)	(218,527.74)	(236,879.00)	(223,772.00)	(223,772.00)	(223,772.00)
52103500 AGN NUTRITION	(773,187.00)	(626,743.10)	(682,189.00)	(666,867.00)	(666,867.00)	(666,867.00)
52204000 AGN STATE PHA	(5,433.00)	(5,433.00)	(5,433.00)	(5,433.00)	(5,433.00)	(5,433.00)
52204200 AGN SHIP GRAN	(4,470.00)	(4,470.00)	(4,470.00)	(3,500.00)	(3,500.00)	(3,500.00)
52204500 AGN MIPPA-MED	(4,292.00)	(2,574.00)	(2,713.00)	(2,713.00)	(2,713.00)	(2,713.00)
52205000 AGN SPAP/OCI	(1,610.00)	(2,588.75)	(1,610.00)	(1,610.00)	(1,610.00)	(1,610.00)
52300000 AGING SPECIAL	(88,415.00)	(102,714.54)	(104,529.00)	(105,443.00)	(105,443.00)	(105,443.00)
52406500 AGN PREVENTIO	(5,200.00)	(4,573.00)	(5,200.00)	(5,079.00)	(5,079.00)	(5,079.00)
52507000 AGN ELDERLY S	(72,012.00)	(73,757.17)	(74,917.00)	(76,725.00)	(76,725.00)	(76,725.00)
52507500 AGN ELDERLY S	(21,831.00)	(25,725.50)	(21,831.00)	(21,831.00)	(21,831.00)	(21,831.00)
52600000 AGN 3-E NATL	(23,857.00)	(18,645.00)	(23,457.00)	(21,682.00)	(21,682.00)	(21,682.00)
52700000 AGN SR COMMUN	(8,412.00)	(8,412.00)	(8,412.00)	(8,412.00)	(8,412.00)	(8,412.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
52900000 AGN ALZHEIMER	(17,119.00)	(14,518.00)	(17,156.00)	(18,503.00)	(18,503.00)	(18,503.00)
250 AGING SPECIAL REVE	(1,230,633.00)	(1,108,681.80)	(1,188,796.00)	(1,161,570.00)	(1,161,570.00)	(1,161,570.00)
TOTAL 52 AGING	(1,230,633.00)	(1,108,681.80)	(1,188,796.00)	(1,161,570.00)	(1,161,570.00)	(1,161,570.00)
53 PUBLIC HEALTH						
100 100 GENERAL FUND						
15300000 PUBLIC HEALTH	(21,100.00)	(67,533.44)	(24,000.00)	(29,000.00)	(29,000.00)	(29,000.00)
15300040 PH - LEAD RN	0.00	(877.38)	0.00	0.00	0.00	0.00
15300060 PH - NURSES	0.00	(1,722.40)	0.00	0.00	0.00	0.00
15300070 PH - ENVIRON	0.00	(893.86)	0.00	0.00	0.00	0.00
15300080 PH - JAIL NUR	0.00	(1,580.41)	0.00	0.00	0.00	0.00
15300090 PH - HEALTH E	0.00	(803.46)	0.00	0.00	0.00	0.00
15300092 PH-DATCP LICE	(90,000.00)	(90,435.35)	(95,000.00)	(94,919.00)	(94,919.00)	(94,919.00)
15300094 PH - BACTERIA	(1,500.00)	(2,870.93)	(1,800.00)	(1,870.00)	(1,870.00)	(1,870.00)
100 GENERAL FUND	(112,600.00)	(166,717.23)	(120,800.00)	(125,789.00)	(125,789.00)	(125,789.00)
210 210 PUBLIC HEALTH GRANT FUND						
53100000 PUBLIC HEALTH	(485,303.00)	(629,074.95)	(437,294.00)	(366,418.00)	(383,797.00)	(383,797.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
210 PUBLIC HEALTH GRAN	(485,303.00)	(629,074.95)	(437,294.00)	(366,418.00)	(383,797.00)	(383,797.00)
TOTAL 53 PUBLIC HEALTH	(597,903.00)	(795,792.18)	(558,094.00)	(492,207.00)	(509,586.00)	(509,586.00)
54 COMMUNITY SERVICES						
230 230 51.42 BOARD SPEC REV FUND-CS						
54000000 CS ADMINISTRA	(3,066,305.00)	(3,491,586.74)	(3,066,305.00)	(3,066,305.00)	(3,066,305.00)	(3,066,305.00)
54100000 CS CLINIC OPP	(627,842.00)	(436,193.12)	(705,589.00)	(815,000.00)	(815,000.00)	(815,000.00)
54104000 CS CLINIC OPP	(600.00)	0.00	(600.00)	(600.00)	(600.00)	(600.00)
54104078 CS CLINIC OPP	(90,026.00)	(135,268.94)	(90,026.00)	(90,026.00)	(90,026.00)	(90,026.00)
54105500 CS CLINIC OPP	(88,600.00)	(44,757.53)	(88,600.00)	(117,100.00)	(117,100.00)	(117,100.00)
54108300 CS CLINIC OPP	(44,000.00)	(55,491.14)	(44,000.00)	(55,000.00)	(55,000.00)	(55,000.00)
54200000 CS MI-CMI PRO	(25,000.00)	(6,341.50)	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)
54208200 CS MI-CMI COM	(163,027.00)	(169,358.63)	(163,027.00)	(163,027.00)	(163,027.00)	(163,027.00)
54208400 CS MI-CMI PRO	(80,000.00)	(36,383.41)	(80,000.00)	0.00	0.00	0.00
54300000 CS B-3	(77,899.00)	(117,986.12)	(77,899.00)	(109,614.00)	(109,614.00)	(109,614.00)
54300070 CS B-3	(30,000.00)	(25,341.96)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
54400023 CS CLTS	0.00	(28,085.00)	0.00	0.00	0.00	0.00
54400070 CS CLTS CASE	(583,200.00)	(707,211.32)	(583,200.00)	(583,200.00)	(583,200.00)	(583,200.00)
54408600 CS CLTS CCOP	(95,905.00)	(88,678.00)	(95,905.00)	(95,905.00)	(95,905.00)	(95,905.00)
54500000 CS CCS	(2,629,023.00)	(3,205,262.83)	(2,881,689.00)	(5,043,329.00)	(5,043,329.00)	(5,043,329.00)
54510000 CS CRS COMMUN	(182,785.00)	(16,987.40)	(182,785.00)	(48,121.00)	(48,121.00)	(48,121.00)
54520000 CS CCS RECOVE	(102,492.00)	(128,407.00)	(102,492.00)	(102,492.00)	(102,492.00)	(102,492.00)
230 51.42 BOARD SPEC R	(7,886,704.00)	(8,693,340.64)	(8,217,117.00)	(10,344,719.00)	(10,344,719.00)	(10,344,719.00)
TOTAL 54 COMMUNITY SERVICES	(7,886,704.00)	(8,693,340.64)	(8,217,117.00)	(10,344,719.00)	(10,344,719.00)	(10,344,719.00)
55 ADULT DEVELOPMENT SERVICES						
240 240 51.42 BOARD SPEC REV FUND-ADS						
55100000 ADS PROGRAM D	(1,357,774.00)	(970,103.92)	(1,227,337.00)	(1,362,743.00)	(1,323,743.00)	(1,323,743.00)
55100200 ADS PRODUCTIO	(485,000.00)	(392,020.33)	(415,000.00)	(397,000.00)	(397,000.00)	(397,000.00)
55100600 ADS REHABILIT	(260,000.00)	(265,837.82)	(265,000.00)	(290,000.00)	(290,000.00)	(290,000.00)
55101000 ADS FOOD SERV	(595,810.00)	(681,661.18)	(630,000.00)	(650,000.00)	(650,000.00)	(650,000.00)
55101400 ADS SUP WORK	(53,000.00)	(110,602.03)	(103,000.00)	(103,000.00)	(103,000.00)	(103,000.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
55102000 ADS ADMINISTR	(2,000.00)	(4,950.87)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)
55103000 ADS WI DHS AR	(84,500.00)	0.00	0.00	0.00	0.00	0.00
240 51.42 BOARD SPEC R	(2,838,084.00)	(2,425,176.15)	(2,643,337.00)	(2,805,743.00)	(2,766,743.00)	(2,766,743.00)
TOTAL 55 ADULT DEVELOPMENT S	(2,838,084.00)	(2,425,176.15)	(2,643,337.00)	(2,805,743.00)	(2,766,743.00)	(2,766,743.00)
56 SOCIAL SERVICES						
280 280 SOCIAL SERVICES SPEC REV FUND						
56000000 SS MANAGEMENT	(1,834,498.00)	(1,189,210.39)	(1,798,081.00)	(1,798,081.00)	(1,828,081.00)	(1,828,081.00)
56200100 SS ECONOMIC S	(712,507.00)	(878,359.65)	(773,237.00)	(827,698.00)	(827,698.00)	(827,698.00)
56200165 SS ECONOMIC S	0.00	(6,466.56)	0.00	0.00	0.00	0.00
56200180 SS ECONOMIC S	0.00	(1,828.33)	0.00	0.00	0.00	0.00
56300000 SS CHILDREN &	(877,094.00)	(891,710.87)	(882,296.00)	(882,696.00)	(882,696.00)	(882,696.00)
56301000 SS C&F COORDI	(60,000.00)	(60,000.00)	(60,000.00)	(60,000.00)	(60,000.00)	(60,000.00)
56301037 SS C&F COORD	0.00	(5,378.00)	0.00	0.00	0.00	0.00
56301500 SS C&F SUBSTI	(60,000.00)	(105,286.32)	(80,000.00)	(112,500.00)	(112,500.00)	(112,500.00)
56301538 SS C&F SC FOS	(1,294.00)	(455.13)	(1,301.00)	(1,393.00)	(1,393.00)	(1,393.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56301539 SS C&F OHC #3	(7,160.00)	(690.00)	(6,150.00)	(5,794.00)	(5,794.00)	(5,794.00)
56302015 SS C&F KINSHI	(3,960.00)	(3,563.00)	(3,960.00)	(3,600.00)	(3,600.00)	(3,600.00)
56302022 SS C&F KINSHI	(39,600.00)	(36,375.00)	(39,600.00)	(39,240.00)	(39,240.00)	(39,240.00)
56302200 SS C&F CHILDR	0.00	(3,572.00)	(18,365.00)	0.00	0.00	0.00
56302300 SS C&F PH VEN	0.00	(47,835.00)	0.00	0.00	0.00	0.00
56302500 SS C&F CHIPS	(4,320.00)	(3,950.70)	(4,160.00)	(3,840.00)	(3,840.00)	(3,840.00)
56303000 SS C&F SAFE &	(42,827.00)	(42,827.00)	(42,827.00)	(42,827.00)	(42,827.00)	(42,827.00)
56303500 SS C&F TPR AD	(11,200.00)	(4,243.60)	(11,200.00)	(11,890.00)	(11,890.00)	(11,890.00)
56304060 SS C&F SACWIS	(2,890.00)	0.00	0.00	0.00	0.00	0.00
56304070 SS C&F SACWIS	0.00	5,206.00	0.00	0.00	0.00	0.00
56304600 SS C&F TSSF-T	(285,411.00)	0.00	(161,309.00)	0.00	0.00	0.00
56304605 SS C&F TSSF 3	0.00	(60,052.03)	0.00	(36,300.00)	(36,300.00)	(36,300.00)
56304607 SS C&F TSSF 3	0.00	(86,821.95)	0.00	(44,000.00)	(44,000.00)	(44,000.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56304800 SS #3407B YTH	(25,000.00)	0.00	(50,000.00)	(37,500.00)	(37,500.00)	(37,500.00)
56307500 SS C&F IHS PD	0.00	1,549.00	0.00	0.00	0.00	0.00
56401200 SS JJYA 3410	(2,402.00)	(2,096.00)	(9,953.00)	(18,736.00)	(18,736.00)	(18,736.00)
56401500 SS JJ YA OUT	(451,500.00)	(477,817.11)	(470,512.00)	(564,042.00)	(564,042.00)	(564,042.00)
56401510 SS JJ YA OHC	(7,939.00)	0.00	(8,336.00)	(7,939.00)	(7,939.00)	(7,939.00)
56500000 SS ADULTS & E	(95,820.00)	(95,820.00)	(95,820.00)	(95,820.00)	(95,820.00)	(95,820.00)
56505000 SS A&E ADULT	(38,251.00)	(48,436.00)	(48,436.00)	(44,996.00)	(44,996.00)	(44,996.00)
56505073 SS A&E APS AR	0.00	(6,714.00)	0.00	0.00	0.00	0.00
56505500 SS A&E ELDER	(18,821.00)	(19,986.00)	(18,821.00)	(16,137.00)	(16,137.00)	(16,137.00)
56506035 SS A&E MANAGE	(38,000.00)	(45,386.49)	(38,000.00)	(30,000.00)	(30,000.00)	(30,000.00)
56600165 SS MISC EFSP	0.00	(984.55)	0.00	0.00	0.00	0.00
56600167 SS MISC EFSP	(8,770.00)	(2,974.00)	0.00	0.00	0.00	0.00
56600169 SS MISC EFSP	0.00	(198.00)	0.00	0.00	0.00	0.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56600171 SS MISC EFSP	0.00	0.00	(8,770.00)	0.00	0.00	0.00
56600526 SS MISC CHILD	(9,452.00)	(8,980.00)	(8,980.00)	(9,925.00)	(9,925.00)	(9,925.00)
56600600 SS MISC LISTE	(3,195.00)	0.00	0.00	0.00	0.00	0.00
56601000 SS MISC CHILD	(600.00)	0.00	0.00	0.00	0.00	0.00
56607000 SS MISC 85.21	(8,000.00)	(7,162.32)	(7,700.00)	(7,500.00)	(7,500.00)	(7,500.00)
56607034 SS MISC 85.21	(88,431.00)	(84,759.00)	(87,768.00)	(83,450.00)	(83,450.00)	(83,450.00)
56608028 SS MISC 5311	(170,395.00)	(270,707.94)	(170,395.00)	0.00	0.00	0.00
56700000 SS INDIRECT C	0.00	(328,656.00)	0.00	0.00	0.00	0.00
280 SOCIAL SERVICES SP	(4,909,337.00)	(4,822,547.94)	(4,905,977.00)	(4,785,904.00)	(4,815,904.00)	(4,815,904.00)
TOTAL 56 SOCIAL SERVICES	(4,909,337.00)	(4,822,547.94)	(4,905,977.00)	(4,785,904.00)	(4,815,904.00)	(4,815,904.00)
57 CHILD SUPPORT						
100 100 GENERAL FUND						
15700000 CHILD SUPPORT	(512,422.00)	(531,109.10)	(546,687.00)	(560,091.00)	(560,091.00)	(560,091.00)
100 GENERAL FUND	(512,422.00)	(531,109.10)	(546,687.00)	(560,091.00)	(560,091.00)	(560,091.00)
TOTAL 57 CHILD SUPPORT	(512,422.00)	(531,109.10)	(546,687.00)	(560,091.00)	(560,091.00)	(560,091.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
58 VETERANS						
100 100 GENERAL FUND						
15800000 VETERANS SERV	(13,750.00)	(16,950.81)	(13,750.00)	(14,400.00)	(14,400.00)	(14,400.00)
100 GENERAL FUND	(13,750.00)	(16,950.81)	(13,750.00)	(14,400.00)	(14,400.00)	(14,400.00)
TOTAL 58 VETERANS	(13,750.00)	(16,950.81)	(13,750.00)	(14,400.00)	(14,400.00)	(14,400.00)
59 WIC						
220 220 WIC SPECIAL REVENUE FUND						
59400000 WIC	(203,099.00)	(312,693.78)	(224,208.00)	(241,795.00)	(241,795.00)	(241,795.00)
220 WIC SPECIAL REVENU	(203,099.00)	(312,693.78)	(224,208.00)	(241,795.00)	(241,795.00)	(241,795.00)
TOTAL 59 WIC	(203,099.00)	(312,693.78)	(224,208.00)	(241,795.00)	(241,795.00)	(241,795.00)
61 UW-EXTENSION						
100 100 GENERAL FUND						
16100450 UWEX GENERAL	(3,000.00)	(1,916.23)	(3,451.00)	(3,451.00)	(3,451.00)	(3,451.00)
16100452 UWEX FAMILY L	0.00	(1,853.53)	0.00	0.00	0.00	0.00
100 GENERAL FUND	(3,000.00)	(3,769.76)	(3,451.00)	(3,451.00)	(3,451.00)	(3,451.00)
215 215 CLEAN SWEEP SPECIAL REVENUE						
61150000 CLEAN SWEEP S	(30,000.00)	(39,889.89)	(5,000.00)	(5,000.00)	(23,026.00)	(23,026.00)
215 CLEAN SWEEP SPECIA	(30,000.00)	(39,889.89)	(5,000.00)	(5,000.00)	(23,026.00)	(23,026.00)
TOTAL 61 UW-EXTENSION	(33,000.00)	(43,659.65)	(8,451.00)	(8,451.00)	(26,477.00)	(26,477.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62 FORESTRY PARKS & FAIRGROUNDS						
100 100 GENERAL FUND						
16200000 FAIRGROUNDS	(151,050.00)	(121,530.50)	(352,550.00)	(211,830.00)	(361,830.00)	(361,830.00)
16200205 FAIR	0.00	(4,084.83)	0.00	0.00	0.00	0.00
16200210 FRGND MAINTEN	0.00	(69,613.12)	0.00	0.00	0.00	0.00
100 GENERAL FUND	(151,050.00)	(195,228.45)	(352,550.00)	(211,830.00)	(361,830.00)	(361,830.00)
330 330 FORESTRY SPECIAL FUND						
62100000 P1 FORESTRY	(2,159,271.00)	0.00	(2,236,571.00)	(2,212,900.00)	(2,212,900.00)	(2,212,900.00)
62102000 FORESTRY GRAN	0.00	(121,132.38)	0.00	(168,900.00)	(168,900.00)	(168,900.00)
62103000 FORESTRY NON-	0.00	(3,509,857.44)	0.00	0.00	0.00	0.00
62150000 F&P WATERFOWL	0.00	(3,760.81)	0.00	0.00	0.00	0.00
62200000 P2 RECREATION	(1,398,224.00)	(68,305.97)	(1,254,779.00)	(1,254,909.00)	(1,254,909.00)	(1,254,909.00)
62205000 CCFP RECREATI	0.00	(4,634.40)	0.00	0.00	0.00	0.00
62205001 WILD ROCK PAR	(10,050.00)	(12,319.42)	(10,050.00)	(10,150.00)	(10,150.00)	(10,150.00)
62205011 WILDCAT PARK	(500.00)	(799.03)	(500.00)	(500.00)	(500.00)	(500.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62205020 BRUCE MOUND W	(186,700.00)	(108,644.95)	(186,700.00)	(185,200.00)	(185,200.00)	(185,200.00)
62205030 GREENWOOD PAR	(2,600.00)	(2,998.15)	(2,600.00)	(2,500.00)	(2,500.00)	(2,500.00)
62205040 LEVIS/TROW MO	(26,100.00)	(24,127.06)	(25,100.00)	(24,400.00)	(24,400.00)	(24,400.00)
62205050 MEAD LAKE PAR	(65,700.00)	(78,638.57)	(65,600.00)	(68,700.00)	(68,700.00)	(68,700.00)
62205060 ROCK DAM PARK	(140,700.00)	(159,047.39)	(139,100.00)	(142,200.00)	(142,200.00)	(142,200.00)
62205070 RUSSELL MMRL	(423,500.00)	(432,608.45)	(434,000.00)	(423,200.00)	(423,200.00)	(423,200.00)
62205080 SHERWOOD PARK	(33,500.00)	(43,314.82)	(33,400.00)	(33,300.00)	(33,300.00)	(33,300.00)
62205090 SNYDER PARK &	(59,650.00)	(59,958.71)	(59,550.00)	(54,250.00)	(54,250.00)	(54,250.00)
62206000 CCFP TRAIL SY	0.00	(119,654.44)	0.00	0.00	0.00	0.00
62206010 HORSE TRAILS	(1,500.00)	(1,291.95)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)
62206020 MOTORCYCLE TR	(300.00)	(761.45)	(400.00)	(400.00)	(400.00)	(400.00)
62300000 FORESTRY & PA	(25,800.00)	(185,097.42)	(26,500.00)	(31,600.00)	(31,600.00)	(31,600.00)
62400000 FORESTRY & PA	(2,994,590.00)	(718,461.17)	(3,156,752.00)	(2,035,440.00)	(2,335,440.00)	(2,335,440.00)
330 FORESTRY SPECIAL F	(7,528,685.00)	(5,655,413.98)	(7,632,602.00)	(6,649,549.00)	(6,949,549.00)	(6,949,549.00)
TOTAL 62 FORESTRY PARKS & FA	(7,679,735.00)	(5,850,642.43)	(7,985,152.00)	(6,861,379.00)	(7,311,379.00)	(7,311,379.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
63 LAND CONSERVATION						
100 100 GENERAL FUND						
16310000 LAND CONSERVA	(213,916.00)	(82,825.01)	(229,916.00)	(264,547.00)	(264,547.00)	(264,547.00)
16311000 LAND CON = SP	(40,000.00)	(38,607.40)	(48,000.00)	(35,000.00)	(51,500.00)	(51,500.00)
16313000 LAND CON-MUNI	(32,047.00)	0.00	(34,866.00)	(50,000.00)	(50,000.00)	(50,000.00)
16315000 LAND CON - SW	(123,500.00)	(278,546.67)	(123,500.00)	(150,000.00)	(150,000.00)	(150,000.00)
100 GENERAL FUND	(409,463.00)	(399,979.08)	(436,282.00)	(499,547.00)	(516,047.00)	(516,047.00)
375 375 LAND CONSERVATION SPEC REV GRT						
63200000 LAND CONSERVA	(226,100.00)	0.00	(800.00)	(250,000.00)	(250,000.00)	(250,000.00)
375 LAND CONSERVATION	(226,100.00)	0.00	(800.00)	(250,000.00)	(250,000.00)	(250,000.00)
TOTAL 63 LAND CONSERVATION	(635,563.00)	(399,979.08)	(437,082.00)	(749,547.00)	(766,047.00)	(766,047.00)
70 DEBT						
400 400 DEBT SERVICE FUND						
70100000 DEBT SERVICE	(7,847,055.00)	(8,555,382.25)	(7,537,245.00)	(5,432,701.00)	(7,236,566.00)	(7,236,566.00)
400 DEBT SERVICE FUND	(7,847,055.00)	(8,555,382.25)	(7,537,245.00)	(5,432,701.00)	(7,236,566.00)	(7,236,566.00)
TOTAL 70 DEBT	(7,847,055.00)	(8,555,382.25)	(7,537,245.00)	(5,432,701.00)	(7,236,566.00)	(7,236,566.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
75 HIGHWAY						
700 700 HIGHWAY ENTERPRISE FUND						
75310000 HWY CTH MAINT	(9,297,738.00)	(9,891,020.43)	(9,311,946.00)	(8,996,560.00)	(8,996,560.00)	(8,996,560.00)
75320000 HWY STH MAINT	(1,550,000.00)	(1,947,102.23)	(1,550,000.00)	(1,550,000.00)	(1,550,000.00)	(1,550,000.00)
75330000 HWY OTHER LOC	0.00	(5,599.36)	0.00	0.00	0.00	0.00
75340000 HWY LOCAL DEP	0.00	(1,328.50)	0.00	0.00	0.00	0.00
75360000 HWY NON-GOVER	0.00	(111.48)	0.00	0.00	0.00	0.00
700 HIGHWAY ENTERPRISE	(10,847,738.00)	(11,845,162.00)	(10,861,946.00)	(10,546,560.00)	(10,546,560.00)	(10,546,560.00)
TOTAL 75 HIGHWAY	(10,847,738.00)	(11,845,162.00)	(10,861,946.00)	(10,546,560.00)	(10,546,560.00)	(10,546,560.00)
80 REHABILITATION & LIVING CENTER						
500 500 CCRLC ENTERPRISE FUND						
80000000 REHABILITATIO	(2,036,840.00)	(2,278,527.01)	(2,036,840.00)	(2,036,840.00)	(2,036,840.00)	(2,036,840.00)
80450200 RLC Medicaid	(9,775,225.00)	(11,107,530.92)	(13,439,315.00)	(14,100,680.00)	(14,100,680.00)	(14,100,680.00)
80450800 RLC Medicaid	(2,371,807.00)	(3,836,728.74)	(5,363,660.00)	(6,129,898.00)	(6,129,898.00)	(6,129,898.00)
80451000 RLC Private P	0.00	(62,505.00)	0.00	0.00	0.00	0.00
80451200 RLC Private P	(2,368,850.00)	(2,266,250.01)	(2,998,440.00)	(3,073,265.00)	(3,073,265.00)	(3,073,265.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80451500 RLC VETERANS	(1,270,200.00)	(1,581,962.43)	(2,044,000.00)	(2,810,865.00)	(2,810,865.00)	(2,810,865.00)
80452100 RLC MEDICARE	(100,000.00)	(351,832.79)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)
80452200 RLC MEDICARE	(2,168,475.00)	(2,021,169.19)	(1,962,250.00)	(1,867,350.00)	(1,867,350.00)	(1,867,350.00)
80452300 RLC HOSPICE	(1,501,223.00)	(2,086,585.31)	(1,963,861.00)	(2,127,516.00)	(2,127,516.00)	(2,127,516.00)
80452400 RLC PRIOR PER	0.00	23,738.00	0.00	0.00	0.00	0.00
80452800 RLC RETROACTI	750,000.00	823,653.78	750,000.00	850,000.00	850,000.00	850,000.00
80452900 RLC SUPPLEMEN	(1,100,000.00)	0.00	0.00	0.00	0.00	0.00
80453000 RLC DRUG CHAR	(100,000.00)	(184,115.10)	(150,000.00)	(175,000.00)	(175,000.00)	(175,000.00)
80453500 RLC MEDICAL S	0.00	(8,133.68)	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)
80453600 RLC OUTPATIEN	0.00	(21,528.20)	0.00	0.00	0.00	0.00
80453700 RLC COMMERCIA	0.00	(54,867.52)	0.00	0.00	0.00	0.00
80456000 RLC ADULT DAY	(500,000.00)	(300,675.05)	(515,000.00)	(515,000.00)	(515,000.00)	(515,000.00)
80456200 RLC OCCUPATIO	(275,000.00)	(248,690.00)	(255,000.00)	(255,000.00)	(255,000.00)	(255,000.00)

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80456500 RLC PHYSICAL	(275,000.00)	(249,545.00)	(231,930.00)	(231,930.00)	(231,930.00)	(231,930.00)
80456600 RLC ACTIVE TR	(80,000.00)	(88,877.02)	(91,962.00)	(88,000.00)	(88,000.00)	(88,000.00)
80456700 RLC OBRA LEVE	(4,000.00)	(630.00)	0.00	0.00	0.00	0.00
80456900 RLC SPEECH TH	(75,000.00)	(133,170.00)	(134,530.00)	(130,000.00)	(130,000.00)	(130,000.00)
80457000 RLC DIETARY	(175,000.00)	(156,552.49)	(175,000.00)	(175,000.00)	(175,000.00)	(175,000.00)
80457300 RLC VENDING M	(2,700.00)	(621.17)	(1,200.00)	(1,200.00)	(1,200.00)	(1,200.00)
80457500 RLC COMMISARY	(1,500.00)	(971.16)	(800.00)	(350.00)	(350.00)	(350.00)
80457700 RLC INTEREST	(1,100.00)	(2,461.41)	(2,000.00)	(600.00)	(600.00)	(600.00)
80457800 RLC BEAUTY SH	(17,000.00)	(15,893.25)	(15,624.00)	(16,000.00)	(16,000.00)	(16,000.00)
80459000 RLC MISCELLAN	(30,000.00)	(48,645.79)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)
80459500 RLC RENTAL	(28,047.00)	(28,046.60)	(28,046.00)	(20,724.00)	(20,724.00)	(20,724.00)
80459600 RLC DONATION	0.00	(2,798.00)	0.00	0.00	0.00	0.00
80459900 RLC COMMISSIO	(684,193.00)	(590,399.24)	(517,001.00)	(658,825.00)	(658,825.00)	(658,825.00)
80460100 RLC MA TRANSP	(35,000.00)	(340.75)	0.00	0.00	0.00	0.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80460200 RLC EMERGENCY	(10,000.00)	(28,132.67)	(18,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
80466000 RLC WOODLAND	(590,205.00)	(585,495.06)	(600,425.00)	(718,320.00)	(718,320.00)	(718,320.00)
500 CCRLC ENTERPRISE F	(24,826,365.00)	(27,496,288.78)	(31,930,884.00)	(34,438,363.00)	(34,438,363.00)	(34,438,363.00)
TOTAL 80 REHABILITATION & LI	(24,826,365.00)	(27,496,288.78)	(31,930,884.00)	(34,438,363.00)	(34,438,363.00)	(34,438,363.00)
91 ROD CUSTODIAL FUND						
871 871 ROD CUSTODIAL FUND						
91100000 ROD CUSTODIAL	0.00	(457,204.54)	0.00	0.00	0.00	0.00
871 ROD CUSTODIAL FUND	0.00	(457,204.54)	0.00	0.00	0.00	0.00
TOTAL 91 ROD CUSTODIAL FUND	0.00	(457,204.54)	0.00	0.00	0.00	0.00
93 SPECIAL ASSESSMENTS TRUST FUND						
870 870 SPECIAL ASSESSMENTS TRUST FUND						
93100000 SPEICAL ASSES	0.00	(30,986.14)	0.00	0.00	0.00	0.00
870 SPECIAL ASSESSMENT	0.00	(30,986.14)	0.00	0.00	0.00	0.00
TOTAL 93 SPECIAL ASSESSMENTS	0.00	(30,986.14)	0.00	0.00	0.00	0.00
94 CLERK OF COURT CUSTODIAL FUND						
873 873 CLERK OF COURT CUSTODIAL FUND						
94100000 CLERK OF COUR	0.00	(833,397.10)	0.00	0.00	0.00	0.00
873 CLERK OF COURT CUS	0.00	(833,397.10)	0.00	0.00	0.00	0.00
TOTAL 94 CLERK OF COURT CUST	0.00	(833,397.10)	0.00	0.00	0.00	0.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
95 FAMILY TRUST FUND						
800 800 FAMILY TRUST FUND						
95100000 FAMILY TRUST	0.00	(15,100.02)	0.00	0.00	0.00	0.00
800 FAMILY TRUST FUND	0.00	(15,100.02)	0.00	0.00	0.00	0.00
TOTAL 95 FAMILY TRUST FUND	0.00	(15,100.02)	0.00	0.00	0.00	0.00
96 DOG LICENSE TRUST FUND						
810 810 DOG LICENSE TRUST FUND						
96100000 ANIMAL CONTRO	0.00	(23,407.30)	0.00	0.00	0.00	0.00
810 DOG LICENSE TRUST	0.00	(23,407.30)	0.00	0.00	0.00	0.00
TOTAL 96 DOG LICENSE TRUST F	0.00	(23,407.30)	0.00	0.00	0.00	0.00
TOTAL REVENUE	(94,889,603.00)	(99,083,437.70)	(102,846,216.00)	(105,749,266.00)	(107,965,851.00)	(107,965,851.00)
GRAND TOTAL	(94,889,603.00)	(99,083,437.70)	(102,846,216.00)	(105,749,266.00)	(107,965,851.00)	(107,965,851.00)



2026

EXPENDITURE BUDGET

10/13/2025 | CLARK COUNTY

PROJECTION: 2026 CLARK COUNTY BUDGET EXPENDITURES

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
11 COUNTY BOARD						
100 100 GENERAL FUND						
11110000 COUNTY BOARD	134,900.00	106,973.16	131,600.00	135,012.00	135,012.00	135,012.00
100 GENERAL FUND	134,900.00	106,973.16	131,600.00	135,012.00	135,012.00	135,012.00
TOTAL 11 COUNTY BOARD	134,900.00	106,973.16	131,600.00	135,012.00	135,012.00	135,012.00
12 ADMINISTRATIVE COORDINATOR						
100 100 GENERAL FUND						
11220000 ADMINISTRATIV	14,713.00	13,390.05	14,693.00	14,344.00	14,344.00	14,344.00
100 GENERAL FUND	14,713.00	13,390.05	14,693.00	14,344.00	14,344.00	14,344.00
TOTAL 12 ADMINISTRATIVE COOR	14,713.00	13,390.05	14,693.00	14,344.00	14,344.00	14,344.00
13 COUNTY CLERK						
100 100 GENERAL FUND						
11310000 COUNTY CLERK	192,616.00	190,046.66	210,732.00	226,298.00	226,298.00	226,298.00
11310320 COUNTY CLERK	78,157.00	64,724.13	57,162.00	83,200.00	83,200.00	83,200.00
100 GENERAL FUND	270,773.00	254,770.79	267,894.00	309,498.00	309,498.00	309,498.00
TOTAL 13 COUNTY CLERK	270,773.00	254,770.79	267,894.00	309,498.00	309,498.00	309,498.00
14 TREASURER						
100 100 GENERAL FUND						
11410000 COUNTY TREASU	92,522.00	156,322.13	132,613.00	144,894.00	144,894.00	144,894.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
11410420 COUNTY TREASU	85,509.00	9,755.37	34,124.00	37,164.00	37,164.00	37,164.00
11410440 COUNTY TREASU	65,232.00	70,796.03	67,861.00	72,723.00	72,723.00	72,723.00
100 GENERAL FUND	243,263.00	236,873.53	234,598.00	254,781.00	254,781.00	254,781.00
TOTAL 14 TREASURER	243,263.00	236,873.53	234,598.00	254,781.00	254,781.00	254,781.00
15 ATTORNEY						
100 100 GENERAL FUND						
11510000 CORPORATION C	325,589.00	227,174.42	335,918.00	326,549.00	326,549.00	326,549.00
100 GENERAL FUND	325,589.00	227,174.42	335,918.00	326,549.00	326,549.00	326,549.00
TOTAL 15 ATTORNEY	325,589.00	227,174.42	335,918.00	326,549.00	326,549.00	326,549.00
16 INFORMATION TECHNOLOGY						
100 100 GENERAL FUND						
11610000 INFORMATION T	1,500,516.00	1,364,437.65	1,528,317.00	1,668,842.00	1,668,842.00	1,668,842.00
100 GENERAL FUND	1,500,516.00	1,364,437.65	1,528,317.00	1,668,842.00	1,668,842.00	1,668,842.00
TOTAL 16 INFORMATION TECHNOL	1,500,516.00	1,364,437.65	1,528,317.00	1,668,842.00	1,668,842.00	1,668,842.00
17 OFFICE OF FINANCE						
100 100 GENERAL FUND						
11710000 OFFICE OF FIN	405,717.00	379,609.19	575,237.00	644,100.00	644,100.00	644,100.00
100 GENERAL FUND	405,717.00	379,609.19	575,237.00	644,100.00	644,100.00	644,100.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
TOTAL 17 OFFICE OF FINANCE	405,717.00	379,609.19	575,237.00	644,100.00	644,100.00	644,100.00
18 OFFICE OF PERSONNEL						
100 100 GENERAL FUND						
11810000 OFFICE OF PER	310,986.00	405,018.09	387,439.00	435,652.00	435,652.00	435,652.00
13950000 LEGAL ISSUES	8,890.00	30,552.12	24,250.00	24,250.00	24,250.00	24,250.00
13952000 WORKERS COMPE	1,180,015.00	740,170.89	1,285,635.00	1,285,635.00	1,285,635.00	1,285,635.00
13954000 WELLNESS PRG	22,800.00	10,092.00	10,238.00	2,254.00	2,254.00	2,254.00
100 GENERAL FUND	1,522,691.00	1,185,833.10	1,707,562.00	1,747,791.00	1,747,791.00	1,747,791.00
TOTAL 18 OFFICE OF PERSONNEL	1,522,691.00	1,185,833.10	1,707,562.00	1,747,791.00	1,747,791.00	1,747,791.00
21 REGISTER IN PROB/CIRCUIT COURT						
100 100 GENERAL FUND						
12110000 CIRCUIT COURT	787,536.00	692,526.20	858,035.00	1,230,592.00	1,233,725.00	1,233,725.00
100 GENERAL FUND	787,536.00	692,526.20	858,035.00	1,230,592.00	1,233,725.00	1,233,725.00
TOTAL 21 REGISTER IN PROB/CI	787,536.00	692,526.20	858,035.00	1,230,592.00	1,233,725.00	1,233,725.00
22 VICTIM/WITNESS						
100 100 GENERAL FUND						
12210000 VICTIM/WITNES	79,584.00	73,987.46	76,579.00	84,906.00	84,906.00	84,906.00
100 GENERAL FUND	79,584.00	73,987.46	76,579.00	84,906.00	84,906.00	84,906.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
TOTAL 22 VICTIM/WITNESS	79,584.00	73,987.46	76,579.00	84,906.00	84,906.00	84,906.00
23 CLERK OF CIRCUIT COURT						
100 100 GENERAL FUND						
12310000 CLERK OF CIRC	485,942.00	464,800.60	500,884.00	537,500.00	543,366.00	543,366.00
100 GENERAL FUND	485,942.00	464,800.60	500,884.00	537,500.00	543,366.00	543,366.00
TOTAL 23 CLERK OF CIRCUIT CO	485,942.00	464,800.60	500,884.00	537,500.00	543,366.00	543,366.00
24 DISTRICT ATTORNEY						
100 100 GENERAL FUND						
12410000 DISTRICT ATTO	263,838.00	269,940.23	289,488.00	302,950.00	289,730.00	289,730.00
100 GENERAL FUND	263,838.00	269,940.23	289,488.00	302,950.00	289,730.00	289,730.00
TOTAL 24 DISTRICT ATTORNEY	263,838.00	269,940.23	289,488.00	302,950.00	289,730.00	289,730.00
31 REGISTER OF DEEDS						
100 100 GENERAL FUND						
13110000 REGISTER OF D	276,341.00	268,976.40	298,651.00	310,940.00	310,940.00	310,940.00
100 GENERAL FUND	276,341.00	268,976.40	298,651.00	310,940.00	310,940.00	310,940.00
TOTAL 31 REGISTER OF DEEDS	276,341.00	268,976.40	298,651.00	310,940.00	310,940.00	310,940.00
32 MAINTENANCE						
100 100 GENERAL FUND						
13210000 COURTHOUSE MA	3,027,242.00	2,333,003.07	1,752,970.00	1,836,640.00	1,836,640.00	1,836,640.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
13220000 CRTHSE MAIN-S	30,000.00	2,480.00	30,000.00	30,000.00	30,000.00	30,000.00
13230000 CRTHSE MAIN-O	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
100 GENERAL FUND	3,057,242.00	2,335,483.07	1,792,970.00	1,876,640.00	1,876,640.00	1,876,640.00
TOTAL 32 MAINTENANCE	3,057,242.00	2,335,483.07	1,792,970.00	1,876,640.00	1,876,640.00	1,876,640.00
33 PLANNING, ZONING & LAND INFO						
100 100 GENERAL FUND						
13310000 PLANNING AND	333,249.00	324,474.60	346,148.00	378,201.00	378,201.00	378,201.00
13320000 SURVEYOR	227,002.00	211,674.99	279,154.00	241,795.00	241,795.00	241,795.00
100 GENERAL FUND	560,251.00	536,149.59	625,302.00	619,996.00	619,996.00	619,996.00
310 310 LAND INFORMATION SPECIAL REV						
33300000 LAND INFORMAT	159,367.00	130,444.34	120,764.00	131,047.00	131,047.00	131,047.00
310 LAND INFORMATION S	159,367.00	130,444.34	120,764.00	131,047.00	131,047.00	131,047.00
TOTAL 33 PLANNING, ZONING &	719,618.00	666,593.93	746,066.00	751,043.00	751,043.00	751,043.00
34 CORONER						
100 100 GENERAL FUND						
13410000 CORONER	83,750.00	101,855.30	87,900.00	87,900.00	87,900.00	87,900.00
100 GENERAL FUND	83,750.00	101,855.30	87,900.00	87,900.00	87,900.00	87,900.00
TOTAL 34 CORONER	83,750.00	101,855.30	87,900.00	87,900.00	87,900.00	87,900.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
39 GENERAL-NO DEPT						
100 100 GENERAL FUND						
13900000 GENERAL FUND	(1,536,530.00)	(2,337,139.52)	(1,324,666.00)	(1,385,155.00)	(1,415,155.00)	(1,415,155.00)
13920000 DUPLICATING M	0.00	153.64	0.00	0.00	0.00	0.00
13925000 PROPERTY & LI	448,500.00	516,754.69	507,000.00	600,045.00	600,045.00	600,045.00
13930000 ECONOMIC & TO	126,482.00	124,753.09	129,307.00	130,009.00	130,009.00	130,009.00
13940000 SPECIAL ACCOU	64,000.00	63,088.69	74,000.00	76,000.00	76,000.00	76,000.00
13970000 FIRE SUPPRESS	0.00	650.00	0.00	0.00	0.00	0.00
13980000 CLARK COUNTY	646,863.00	646,640.70	648,964.00	566,851.00	566,851.00	566,851.00
13990000 CDBG LOANS-HO	200,000.00	72,472.21	200,000.00	200,000.00	200,000.00	200,000.00
100 GENERAL FUND	(50,685.00)	(912,626.50)	234,605.00	187,750.00	157,750.00	157,750.00
101 101 GENERAL FUND-COUNTY SALES TAX						
39050000 GEN FUND SALE	2,956,530.00	2,956,530.00	3,144,666.00	3,185,155.00	3,335,155.00	3,335,155.00
101 GENERAL FUND-COUNT	2,956,530.00	2,956,530.00	3,144,666.00	3,185,155.00	3,335,155.00	3,335,155.00
TOTAL 39 GENERAL-NO DEPT	2,905,845.00	2,043,903.50	3,379,271.00	3,372,905.00	3,492,905.00	3,492,905.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
41 EMERGENCY MANAGEMENT						
100 100 GENERAL FUND						
14110000 EMERGENCY MAN	177,588.00	177,589.23	168,224.00	181,087.00	169,048.00	169,048.00
14110610 EMERGENCY MGN	59,009.00	43,269.58	55,892.00	57,832.00	57,832.00	57,832.00
100 GENERAL FUND	236,597.00	220,858.81	224,116.00	238,919.00	226,880.00	226,880.00
TOTAL 41 EMERGENCY MANAGEMEN	236,597.00	220,858.81	224,116.00	238,919.00	226,880.00	226,880.00
42 SHERIFF						
100 100 GENERAL FUND						
14210000 SHERIFF	5,159,944.00	5,285,458.87	5,452,623.00	5,463,014.00	5,463,014.00	5,463,014.00
14210559 SHERIFF K-9 P	6,000.00	6,498.03	6,000.00	6,000.00	6,000.00	6,000.00
14210570 SHERIFF - DOR	0.00	34,311.31	0.00	0.00	0.00	0.00
14220000 COMMUNICATION	1,466,747.00	1,268,184.03	1,509,240.00	1,748,989.00	1,748,989.00	1,748,989.00
14230000 JAIL	2,344,158.00	2,168,622.60	2,550,634.00	2,962,038.00	2,962,038.00	2,962,038.00
14240000 SHERIFFS DEPA	11,600.00	6,578.42	25,200.00	29,600.00	29,600.00	29,600.00
14245000 911	1,000.00	133,367.63	363,083.00	1,000.00	1,000.00	1,000.00
14250000 JAIL ASSESSME	33,738.00	23,651.21	33,738.00	33,738.00	33,738.00	33,738.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
14255000 SNOWMOBILE LA	2,575.00	0.00	2,575.00	2,575.00	2,575.00	2,575.00
14260000 WATER SAFETY	1,745.00	0.00	1,745.00	1,745.00	1,745.00	1,745.00
14265000 HWY-SAFETY	490.00	0.00	490.00	490.00	490.00	490.00
14270000 ATV PATROL	4,370.00	10.00	4,370.00	4,370.00	4,370.00	4,370.00
100 GENERAL FUND	9,032,367.00	8,926,682.10	9,949,698.00	10,253,559.00	10,253,559.00	10,253,559.00
TOTAL 42 SHERIFF	9,032,367.00	8,926,682.10	9,949,698.00	10,253,559.00	10,253,559.00	10,253,559.00
50 HEALTH & HUMAN SERVICES MULTI						
245 245 HHS - HOUSING COALITION						
50010000 HHS - HOUSING	23,000.00	6,868.42	19,000.00	13,253.00	13,253.00	13,253.00
245 HHS - HOUSING COAL	23,000.00	6,868.42	19,000.00	13,253.00	13,253.00	13,253.00
290 290 OPIOID EPIDEMIC SETTLEMENT						
50000000 HHS MULTI OPI	41,794.00	13,153.15	234,618.00	313,191.00	313,191.00	313,191.00
290 OPIOID EPIDEMIC SE	41,794.00	13,153.15	234,618.00	313,191.00	313,191.00	313,191.00
TOTAL 50 HEALTH & HUMAN SERV	64,794.00	20,021.57	253,618.00	326,444.00	326,444.00	326,444.00
51 AGING-ADRC						
260 260 AGING & DISABILITY RSRC CENTER						
51000000 ADRC-STATE GR	482,266.00	500,356.60	578,451.00	613,265.00	613,265.00	613,265.00
260 AGING & DISABILITY	482,266.00	500,356.60	578,451.00	613,265.00	613,265.00	613,265.00

ACCOUNTS FOR:		2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
TOTAL	51 AGING-ADRC	482,266.00	500,356.60	578,451.00	613,265.00	613,265.00	613,265.00
52 AGING							
250	250 AGING SPECIAL REVENUE FUND						
52103000	AGN NUTRITION	204,795.00	197,145.96	236,879.00	223,772.00	223,772.00	223,772.00
52103500	AGN NUTRITION	781,599.00	604,794.52	690,601.00	675,279.00	675,279.00	675,279.00
52204000	AGN STATE PHA	0.00	5,433.00	0.00	0.00	0.00	0.00
52204200	AGN SHIP GRAN	0.00	4,470.00	0.00	0.00	0.00	0.00
52204500	AGN MIPPA-MED	0.00	2,574.00	0.00	0.00	0.00	0.00
52205000	AGN SPAP/OCI	0.00	2,588.75	0.00	0.00	0.00	0.00
52300000	AGING SPECIAL	88,415.00	88,836.78	104,529.00	105,443.00	105,443.00	105,443.00
52309500	AGING EMRG FO	0.00	1,995.00	0.00	0.00	0.00	0.00
52406500	AGN PREVENTIO	5,200.00	4,522.57	5,200.00	5,079.00	5,079.00	5,079.00
52507000	AGN ELDERLY S	109,648.00	69,012.06	110,974.00	111,812.00	111,812.00	111,812.00
52507500	AGN ELDERLY S	0.00	25,725.50	0.00	0.00	0.00	0.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
52600000 AGN 3-E NATL	23,857.00	15,047.29	23,457.00	21,682.00	21,682.00	21,682.00
52700000 AGN SR COMMUN	0.00	8,412.00	0.00	0.00	0.00	0.00
52900000 AGN ALZHEIMER	17,119.00	14,720.21	17,156.00	18,503.00	18,503.00	18,503.00
250 AGING SPECIAL REVE	1,230,633.00	1,045,277.64	1,188,796.00	1,161,570.00	1,161,570.00	1,161,570.00
TOTAL 52 AGING	1,230,633.00	1,045,277.64	1,188,796.00	1,161,570.00	1,161,570.00	1,161,570.00
53 PUBLIC HEALTH						
100 100 GENERAL FUND						
15300000 PUBLIC HEALTH	284,738.00	310,825.20	297,377.00	327,366.00	325,644.00	325,644.00
15300040 PH - LEAD RN	68,754.00	59,695.98	75,590.00	89,241.00	85,840.00	85,840.00
15300060 PH - NURSES	170,853.00	122,063.47	186,133.00	234,177.00	221,698.00	221,698.00
15300070 PH - ENVIRON	42,425.00	53,710.84	69,873.00	98,358.00	96,162.00	96,162.00
15300080 PH - JAIL NUR	97,009.00	109,861.24	112,865.00	125,825.00	125,825.00	125,825.00
15300090 PH - HEALTH E	67,285.00	43,267.65	77,896.00	81,844.00	80,158.00	80,158.00
15300092 PH-DATCP LICE	90,000.00	105,021.47	95,000.00	94,919.00	94,919.00	94,919.00
15300094 PH - BACTERIA	1,509.00	4,235.18	1,460.00	1,300.00	1,300.00	1,300.00
100 GENERAL FUND	822,573.00	808,681.03	916,194.00	1,053,030.00	1,031,546.00	1,031,546.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
210 210 PUBLIC HEALTH GRANT FUND						
53100000 PUBLIC HEALTH	485,303.00	617,198.16	437,294.00	366,418.00	383,797.00	383,797.00
210 PUBLIC HEALTH GRAN	485,303.00	617,198.16	437,294.00	366,418.00	383,797.00	383,797.00
TOTAL 53 PUBLIC HEALTH	1,307,876.00	1,425,879.19	1,353,488.00	1,419,448.00	1,415,343.00	1,415,343.00
54 COMMUNITY SERVICES						
230 230 51.42 BOARD SPEC REV FUND-CS						
54000000 CS ADMINISTRA	758,258.00	1,154,558.48	778,369.00	791,246.00	791,246.00	791,246.00
54100000 CS CLINIC OPP	1,402,264.00	1,604,888.67	1,485,166.00	1,982,458.00	1,982,458.00	1,982,458.00
54104078 CS CLINIC OPP	142,341.00	160,538.53	156,983.00	162,631.00	162,631.00	162,631.00
54104080 CS CLINIC OPP	14,359.00	35,050.37	14,700.00	50,820.00	50,820.00	50,820.00
54105500 CS CLINIC OPP	163,800.00	135,402.07	171,765.00	140,234.00	140,234.00	140,234.00
54108300 CS CLINIC OPP	185,626.00	210,681.21	194,349.00	196,204.00	196,204.00	196,204.00
54200000 CS MI-CMI PRO	874,600.00	721,016.66	862,093.00	791,967.00	791,967.00	791,967.00
54208200 CS MI-CMI COM	146,955.00	275,350.83	230,844.00	214,007.00	214,007.00	214,007.00
54208400 CS MI-CMI PRO	260,983.00	334,491.96	253,711.00	0.00	0.00	0.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
54300000 CS B-3	96,025.00	124,876.46	101,525.00	140,625.00	140,625.00	140,625.00
54300070 CS B-3	187,481.00	127,579.83	225,060.00	224,472.00	224,472.00	224,472.00
54400023 CS CLTS	643,808.00	610,381.84	451,274.00	393,767.00	393,767.00	393,767.00
54408600 CS CLTS CCOP	95,905.00	83,177.05	96,455.00	95,905.00	95,905.00	95,905.00
54500000 CS CCS	2,629,023.00	3,477,093.39	2,908,596.00	5,043,330.00	5,043,330.00	5,043,330.00
54510000 CS CRS COMMUN	182,784.00	47,072.22	183,735.00	14,561.00	14,561.00	14,561.00
54520000 CS CCS RECOVE	102,492.00	143,702.09	102,492.00	102,492.00	102,492.00	102,492.00
230 51.42 BOARD SPEC R	7,886,704.00	9,245,861.66	8,217,117.00	10,344,719.00	10,344,719.00	10,344,719.00
TOTAL 54 COMMUNITY SERVICES	7,886,704.00	9,245,861.66	8,217,117.00	10,344,719.00	10,344,719.00	10,344,719.00
55 ADULT DEVELOPMENT SERVICES						
240 240 51.42 BOARD SPEC REV FUND-ADS						
55100200 ADS PRODUCTIO	512,513.00	495,248.25	468,453.00	543,712.00	504,712.00	504,712.00
55100600 ADS REHABILIT	197,894.00	183,964.23	214,523.00	201,527.00	201,527.00	201,527.00
55101000 ADS FOOD SERV	1,340,859.00	1,215,574.45	1,307,342.00	1,196,106.00	1,196,106.00	1,196,106.00
55101400 ADS SUP WORK	169,435.00	193,552.02	182,044.00	293,685.00	293,685.00	293,685.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
55102000 ADS ADMINISTR	617,383.00	457,410.41	470,975.00	570,713.00	570,713.00	570,713.00
55103000 ADS WI DHS AR	0.00	30,007.76	0.00	0.00	0.00	0.00
240 51.42 BOARD SPEC R	2,838,084.00	2,575,757.12	2,643,337.00	2,805,743.00	2,766,743.00	2,766,743.00
TOTAL 55 ADULT DEVELOPMENT S	2,838,084.00	2,575,757.12	2,643,337.00	2,805,743.00	2,766,743.00	2,766,743.00
56 SOCIAL SERVICES						
280 280 SOCIAL SERVICES SPEC REV FUND						
56000000 SS MANAGEMENT	253,462.00	277,714.03	274,006.00	299,810.00	299,810.00	299,810.00
56100000 SS CLERICAL	271,724.00	264,302.36	237,947.00	177,961.00	177,961.00	177,961.00
56200000 SS ECONOMIC S	790,761.00	781,510.56	746,123.00	800,925.00	800,925.00	800,925.00
56200165 SS ECONOMIC S	0.00	6,470.88	0.00	0.00	0.00	0.00
56200180 SS ECONOMIC S	0.00	1,824.01	0.00	0.00	0.00	0.00
56200536 SS ES CHLD CA	7,877.00	1,793.10	7,475.00	7,964.00	7,964.00	7,964.00
56300000 SS CHILDREN &	1,120,520.00	1,097,949.10	979,511.00	1,316,967.00	1,346,967.00	1,346,967.00
56301000 SS C&F COORDI	83,235.00	101,795.60	87,763.00	65,356.00	65,356.00	65,356.00
56301037 SS C&F COORD	0.00	5,661.83	0.00	0.00	0.00	0.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56301538 SS C&F SC FOS	3,236.00	1,167.56	1,245.00	1,170.00	1,170.00	1,170.00
56301539 SS C&F OHC #3	7,160.00	689.93	6,995.00	5,500.00	5,500.00	5,500.00
56301540 SS C&F SC FOS	240,000.00	242,240.18	240,000.00	240,000.00	240,000.00	240,000.00
56301542 SS C&F SC FOS	300.00	222.00	180.00	120.00	120.00	120.00
56301546 SS C&F SC GRO	0.00	0.00	0.00	130,000.00	130,000.00	130,000.00
56301568 SS C&F SC TRE	40,861.00	0.00	0.00	90,000.00	90,000.00	90,000.00
56302015 SS C&F KINSHI	3,280.00	3,647.69	2,964.00	4,137.00	4,137.00	4,137.00
56302022 SS C&F KINSHI	44,000.00	36,375.00	40,000.00	36,000.00	36,000.00	36,000.00
56302200 SS C&F CHILDR	0.00	3,571.94	18,365.00	0.00	0.00	0.00
56302300 SS C&F PH VEN	0.00	47,992.29	0.00	0.00	0.00	0.00
56302500 SS C&F CHIPS	15,000.00	10,095.00	15,277.00	10,000.00	10,000.00	10,000.00
56303000 SS C&F SAFE &	42,827.00	115,414.51	70,674.00	114,400.00	114,400.00	114,400.00
56303500 SS C&F TPR AD	6,673.00	7,411.01	5,600.00	11,500.00	11,500.00	11,500.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56304605 SS C&F TSSF 3	18,624.00	11,887.49	30,613.00	12,000.00	12,000.00	12,000.00
56304606 SS C&F TSSF 3	49,380.00	54,756.09	81,519.00	23,992.00	23,992.00	23,992.00
56304607 SS C&F TSSF 3	64,092.00	123,118.25	83,400.00	34,201.00	34,201.00	34,201.00
56304800 SS #3407B YTH	25,000.00	0.00	50,000.00	37,500.00	37,500.00	37,500.00
56400000 SS JJ YOUTH A	201,352.00	158,253.14	172,351.00	157,601.00	157,601.00	157,601.00
56401200 SS JJYA 3410	2,402.00	2,096.25	9,953.00	18,736.00	18,736.00	18,736.00
56401520 SS JJ YA OHC	300,000.00	460,084.00	180,000.00	230,000.00	230,000.00	230,000.00
56401540 SS JJ YA OHC	10,000.00	109,946.12	0.00	110,000.00	110,000.00	110,000.00
56401546 SS JJ YA OHC	0.00	0.00	25,000.00	65,000.00	65,000.00	65,000.00
56401558 SS JJ YA OHC	660,000.00	709,841.60	840,000.00	375,000.00	375,000.00	375,000.00
56401572 SS JJ YA OHC	140,000.00	79,192.65	40,100.00	80,400.00	80,400.00	80,400.00
56505000 SS A&E ADULT	102,467.00	81,767.08	191,872.00	212,476.00	212,476.00	212,476.00
56505073 SS A&E APS AR	0.00	8,189.46	0.00	0.00	0.00	0.00
56505500 SS A&E ELDER	18,658.00	21,074.31	18,072.00	16,137.00	16,137.00	16,137.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56506035 SS A&E MANAGE	25,000.00	27,116.00	33,607.00	30,000.00	30,000.00	30,000.00
56600165 SS MISC EFSP	0.00	633.00	0.00	0.00	0.00	0.00
56600167 SS MISC EFSP	8,770.00	1,378.75	0.00	0.00	0.00	0.00
56600171 SS MISC EFSP	0.00	0.00	8,770.00	0.00	0.00	0.00
56600526 SS MISC CHILD	4,067.00	8,980.00	8,980.00	9,925.00	9,925.00	9,925.00
56600600 SS MISC LISTE	3,195.00	0.00	0.00	0.00	0.00	0.00
56601000 SS MISC CHILD	600.00	0.00	0.00	0.00	0.00	0.00
56607030 SS MISC 85.21	336.00	0.00	0.00	0.00	0.00	0.00
56607032 SS MISC 85.21	3,000.00	877.10	1,740.00	900.00	900.00	900.00
56607034 SS MISC 85.21	56,329.00	52,011.26	51,014.00	49,626.00	49,626.00	49,626.00
56607066 SS MISC 85.21	200.00	0.00	0.00	0.00	0.00	0.00
56608028 SS MISC 5311	96,949.00	142,630.79	96,949.00	0.00	0.00	0.00
56608029 SS ,OSC 5311	166,000.00	182,974.85	235,700.00	0.00	0.00	0.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56608500 SS MISC 5311	12,000.00	560.34	7,212.00	600.00	600.00	600.00
56609500 SS MISC DETEN	10,000.00	33,853.86	5,000.00	10,000.00	10,000.00	10,000.00
56700000 SS INDIRECT C	0.00	328,656.00	0.00	0.00	0.00	0.00
280 SOCIAL SERVICES SP	4,909,337.00	5,607,726.97	4,905,977.00	4,785,904.00	4,815,904.00	4,815,904.00
340 340 EMERGENCY FOOD & SHELTER SPEC						
56990000 EMERGENCY FOO	0.00	0.00	0.00	0.00	0.00	0.00
340 EMERGENCY FOOD & S	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 56 SOCIAL SERVICES	4,909,337.00	5,607,726.97	4,905,977.00	4,785,904.00	4,815,904.00	4,815,904.00
57 CHILD SUPPORT						
100 100 GENERAL FUND						
15700000 CHILD SUPPORT	586,795.00	572,061.86	621,036.00	647,705.00	647,705.00	647,705.00
100 GENERAL FUND	586,795.00	572,061.86	621,036.00	647,705.00	647,705.00	647,705.00
TOTAL 57 CHILD SUPPORT	586,795.00	572,061.86	621,036.00	647,705.00	647,705.00	647,705.00
58 VETERANS						
100 100 GENERAL FUND						
15800000 VETERANS SERV	208,850.00	211,033.61	225,604.00	237,385.00	237,385.00	237,385.00
15800705 VA CARE OF VE	5,000.00	4,950.50	5,000.00	6,000.00	6,000.00	6,000.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
15800710 VA VETERANS S	7,952.00	1,000.00	8,452.00	8,449.00	8,449.00	8,449.00
100 GENERAL FUND	221,802.00	216,984.11	239,056.00	251,834.00	251,834.00	251,834.00
TOTAL 58 VETERANS	221,802.00	216,984.11	239,056.00	251,834.00	251,834.00	251,834.00
59 WIC						
220 220 WIC SPECIAL REVENUE FUND						
59400000 WIC	203,099.00	280,732.87	224,208.00	241,795.00	241,795.00	241,795.00
220 WIC SPECIAL REVENU	203,099.00	280,732.87	224,208.00	241,795.00	241,795.00	241,795.00
TOTAL 59 WIC	203,099.00	280,732.87	224,208.00	241,795.00	241,795.00	241,795.00
61 UW-EXTENSION						
100 100 GENERAL FUND						
16100450 UWEX GENERAL	309,818.00	286,704.56	304,350.00	322,924.00	324,983.00	324,983.00
16100451 UWEX CROPS &	3,900.00	851.52	1,750.00	1,750.00	1,750.00	1,750.00
16100452 UWEX FAMILY L	2,900.00	4,751.88	3,400.00	3,650.00	3,650.00	3,650.00
16100453 UWEX DAIRY &	2,000.00	972.85	1,450.00	1,450.00	1,450.00	1,450.00
16100454 UWEX 4-H YOUT	5,900.00	5,678.98	6,400.00	6,650.00	6,650.00	6,650.00
16100456 UWEX CNRED AG	2,150.00	2,114.65	2,250.00	2,250.00	2,250.00	2,250.00
100 GENERAL FUND	326,668.00	301,074.44	319,600.00	338,674.00	340,733.00	340,733.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
215 215 CLEAN SWEEP SPECIAL REVENUE						
61150000 CLEAN SWEEP S	30,000.00	39,443.80	5,000.00	5,000.00	23,026.00	23,026.00
215 CLEAN SWEEP SPECIA	30,000.00	39,443.80	5,000.00	5,000.00	23,026.00	23,026.00
TOTAL 61 UW-EXTENSION	356,668.00	340,518.24	324,600.00	343,674.00	363,759.00	363,759.00
62 FORESTRY PARKS & FAIRGROUNDS						
100 100 GENERAL FUND						
16200000 FAIRGROUNDS	299,465.00	0.00	360,970.00	362,555.00	362,555.00	362,555.00
16200205 FAIR	0.00	28,469.26	0.00	0.00	0.00	0.00
16200210 FRGND MAINTEN	0.00	342,975.19	0.00	0.00	0.00	0.00
100 GENERAL FUND	299,465.00	371,444.45	360,970.00	362,555.00	362,555.00	362,555.00
330 330 FORESTRY SPECIAL FUND						
62100000 P1 FORESTRY	1,000,717.00	4,902.82	1,158,832.00	1,062,693.00	1,062,693.00	1,062,693.00
62102000 FORESTRY GRAN	0.00	18,247.28	0.00	0.00	0.00	0.00
62103000 FORESTRY NON-	0.00	893,166.44	0.00	0.00	0.00	0.00
62150000 F&P WATERFOWL	0.00	736.79	0.00	0.00	0.00	0.00
62200000 P2 RECREATION	1,624,335.00	457,948.28	1,804,750.00	1,662,224.00	1,662,224.00	1,662,224.00
62204000 CCFP DAMS	14,300.00	7,288.07	16,150.00	366,100.00	366,100.00	366,100.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62205000 CCFP RECREATI	0.00	524,260.49	0.00	0.00	0.00	0.00
62205001 WILD ROCK PAR	7,100.00	4,166.12	47,600.00	32,650.00	32,650.00	32,650.00
62205010 BLACK RIVER R	8,800.00	0.00	5,000.00	4,000.00	4,000.00	4,000.00
62205011 WILDCAT PARK	2,750.00	0.00	2,750.00	2,750.00	2,750.00	2,750.00
62205020 BRUCE MOUND W	407,750.00	579,545.15	362,850.00	294,850.00	294,850.00	294,850.00
62205030 GREENWOOD PAR	73,985.00	11,625.38	97,175.00	97,350.00	97,350.00	97,350.00
62205040 LEVIS/TROW MO	13,625.00	9,201.17	21,925.00	21,650.00	21,650.00	21,650.00
62205050 MEAD LAKE PAR	55,705.00	34,212.18	66,200.00	69,300.00	69,300.00	69,300.00
62205060 ROCK DAM PARK	168,320.00	232,359.82	102,820.00	125,050.00	125,050.00	125,050.00
62205070 RUSSELL MMRL	198,075.00	136,007.66	248,875.00	273,125.00	273,125.00	273,125.00
62205080 SHERWOOD PARK	19,850.00	18,932.93	30,250.00	147,950.00	147,950.00	147,950.00
62205090 SNYDER PARK &	40,625.00	30,044.19	43,425.00	46,250.00	46,250.00	46,250.00
62206000 CCFP TRAIL SY	0.00	398,024.48	0.00	0.00	0.00	0.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62206002 ATV TRAILS	257,100.00	2,346.83	123,100.00	117,355.00	117,355.00	117,355.00
62206010 HORSE TRAILS	2,400.00	465.37	2,400.00	2,400.00	2,400.00	2,400.00
62206020 MOTORCYCLE TR	35,748.00	2,182.23	4,600.00	5,100.00	5,100.00	5,100.00
62206030 SNOWMOBILE TR	941,900.00	1,442.41	922,000.00	866,402.00	866,402.00	866,402.00
62300000 FORESTRY & PA	295,600.00	290,138.68	559,300.00	452,350.00	452,350.00	452,350.00
62400000 FORESTRY & PA	2,360,000.00	2,360,000.00	2,012,600.00	1,000,000.00	1,300,000.00	1,300,000.00
330 FORESTRY SPECIAL F	7,528,685.00	6,017,244.77	7,632,602.00	6,649,549.00	6,949,549.00	6,949,549.00
TOTAL 62 FORESTRY PARKS & FA	7,828,150.00	6,388,689.22	7,993,572.00	7,012,104.00	7,312,104.00	7,312,104.00
63 LAND CONSERVATION						
100 100 GENERAL FUND						
16310000 LAND CONSERVA	425,768.00	379,736.04	516,242.00	484,666.00	486,666.00	486,666.00
16311000 LAND CON = SP	48,000.00	11,680.84	48,000.00	51,500.00	51,500.00	51,500.00
16313000 LAND CON-MUNI	32,047.00	19,231.97	34,866.00	50,000.00	50,000.00	50,000.00
16315000 LAND CON - SW	123,500.00	115,660.67	123,500.00	142,500.00	142,500.00	142,500.00
100 GENERAL FUND	629,315.00	526,309.52	722,608.00	728,666.00	730,666.00	730,666.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
375 375 LAND CONSERVATION SPEC REV GRT						
63200000 LAND CONSERVA	226,100.00	0.00	800.00	250,000.00	250,000.00	250,000.00
375 LAND CONSERVATION	226,100.00	0.00	800.00	250,000.00	250,000.00	250,000.00
TOTAL 63 LAND CONSERVATION	855,415.00	526,309.52	723,408.00	978,666.00	980,666.00	980,666.00
70 DEBT						
400 400 DEBT SERVICE FUND						
70100000 DEBT SERVICE	7,847,055.00	8,555,382.25	7,537,245.00	5,432,701.00	7,236,566.00	7,236,566.00
400 DEBT SERVICE FUND	7,847,055.00	8,555,382.25	7,537,245.00	5,432,701.00	7,236,566.00	7,236,566.00
TOTAL 70 DEBT	7,847,055.00	8,555,382.25	7,537,245.00	5,432,701.00	7,236,566.00	7,236,566.00
75 HIGHWAY						
100 100 GENERAL FUND						
17500000 HIGHWAY BRIDG	250,000.00	106,390.10	250,000.00	250,000.00	250,000.00	250,000.00
100 GENERAL FUND	250,000.00	106,390.10	250,000.00	250,000.00	250,000.00	250,000.00
700 700 HIGHWAY ENTERPRISE FUND						
75113111 HWY ADMINISTR	373,694.00	427,687.07	298,958.00	309,598.00	309,598.00	309,598.00
75113116 HWY COMMITTEE	16,400.00	13,038.69	16,400.00	16,100.00	16,100.00	16,100.00
75193191 HWY SPCL ADMI	154,544.00	161,793.42	155,738.00	167,969.00	167,969.00	167,969.00
75193192 HWY SPCL ADMI	5,000.00	10,558.17	2,500.00	2,000.00	2,000.00	2,000.00

PROJECTION: 2026 CLARK COUNTY BUDGET EXPENDITURES

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
75193193 HWY GENERAL P	44,700.00	33,933.37	44,700.00	44,700.00	44,700.00	44,700.00
75203210 HWY EMPLOYEE	47,000.00	(225,299.53)	28,650.00	28,650.00	28,650.00	28,650.00
75203230 HWY SHOP OPER	0.00	(6,897.64)	0.00	0.00	0.00	0.00
75203270 HWY BLDG & GR	0.00	(0.01)	0.00	0.00	0.00	0.00
75203281 HWY ACQUISIT	1,500,000.00	0.00	0.00	500,000.00	500,000.00	500,000.00
75243241 HWY EQUIPMENT	0.00	554,476.67	0.00	0.00	0.00	0.00
75243242 HWY OVERHEAD	0.00	90,809.52	0.00	0.00	0.00	0.00
75243243 HWY FUEL & AD	0.00	239,610.19	0.00	0.00	0.00	0.00
75243244 HWY OIL/GREAS	0.00	17,427.03	0.00	0.00	0.00	0.00
75243245 HWY TIRES/BAT	0.00	54,820.82	0.00	0.00	0.00	0.00
75243246 HWY SUNDRY	0.00	60,531.78	0.00	0.00	0.00	0.00
75243247 HWY DEPRECIAT	0.00	482,242.80	0.00	0.00	0.00	0.00
75243249 HWY EQUIPMENT	0.00	(2,071,022.09)	0.00	0.00	0.00	0.00
75313311 HWY COUNTY MA	1,700,000.00	2,002,029.88	1,800,000.00	1,854,000.00	1,854,000.00	1,854,000.00

PROJECTION: 2026 CLARK COUNTY BUDGET EXPENDITURES

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
75313312 HWY COUNTY SN	750,000.00	396,635.61	850,000.00	875,500.00	875,500.00	875,500.00
75313313 HWY COUNTY CO	4,400,000.00	4,186,360.44	4,195,000.00	4,431,843.00	4,431,843.00	4,431,843.00
75313314 HWY COUNTY BR	306,400.00	147,804.23	1,920,000.00	766,200.00	766,200.00	766,200.00
75323321 HWY STATE MAI	1,550,000.00	950,129.43	1,550,000.00	1,550,000.00	1,550,000.00	1,550,000.00
75323322 HWY STATE SNO	0.00	421,539.78	0.00	0.00	0.00	0.00
75323323 HWY STATE, OT	0.00	142,363.68	0.00	0.00	0.00	0.00
75323327 HWY STATE, LO	0.00	2,772.18	0.00	0.00	0.00	0.00
75323328 HWY STATE, AC	0.00	294,068.87	0.00	0.00	0.00	0.00
75333330 HWY OTHER LOC	0.00	6,494.03	0.00	0.00	0.00	0.00
75343340 HWY OTHER LOC	0.00	2,278.44	0.00	0.00	0.00	0.00
75363360 HWY NON GOVER	0.00	111.48	0.00	0.00	0.00	0.00
75473470 HWY COST OF S	0.00	215,577.70	0.00	0.00	0.00	0.00
75493492 HWY GENERAL F	0.00	1,111.80	0.00	0.00	0.00	0.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
75493494 HWY EQUIPMENT	0.00	1,008.55	0.00	0.00	0.00	0.00
700 HIGHWAY ENTERPRISE	10,847,738.00	8,613,996.36	10,861,946.00	10,546,560.00	10,546,560.00	10,546,560.00
TOTAL 75 HIGHWAY	11,097,738.00	8,720,386.46	11,111,946.00	10,796,560.00	10,796,560.00	10,796,560.00
80 REHABILITATION & LIVING CENTER						
500 500 CCRLC ENTERPRISE FUND						
80000000 REHABILITATIO	894,935.00	440,913.77	919,254.00	944,986.00	944,986.00	944,986.00
80457000 RLC DIETARY	1,562,432.00	1,532,163.35	1,727,905.00	1,810,556.00	1,810,556.00	1,810,556.00
80460100 RLC MA TRANSP	170,000.00	220,158.23	300,000.00	368,425.00	368,425.00	368,425.00
80550300 RLC REGISTERE	3,475,149.00	3,690,654.45	4,300,976.00	4,713,566.00	4,713,566.00	4,713,566.00
80550400 RLC L.P.N.'S	976,326.00	573,342.35	1,307,390.00	1,203,139.00	1,203,139.00	1,203,139.00
80550500 RLC NURSES AI	6,313,326.00	4,830,323.60	7,026,411.00	7,125,964.00	7,125,964.00	7,125,964.00
80555500 RLC ACTIVITY	394,828.00	390,865.34	421,518.00	430,600.00	430,600.00	430,600.00
80555900 RLC PHYSICAL	0.00	(221.22)	0.00	0.00	0.00	0.00
80556200 RLC CCRLC POS	162,001.00	132,984.54	126,045.00	130,450.00	130,450.00	130,450.00
80556400 RLC WOODLAND	700,344.00	680,163.27	704,756.00	597,611.00	597,611.00	597,611.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80556500 RLC ADULT DAY	585,859.00	629,700.86	683,395.00	673,574.00	673,574.00	673,574.00
80559000 RLC SOCIAL SE	532,546.00	519,701.59	545,094.00	571,478.00	571,478.00	571,478.00
80560100 RLC WIC PROGR	0.00	(1,685.17)	0.00	0.00	0.00	0.00
80561000 RLC PLANT OPE	570,456.00	644,816.12	528,771.00	636,316.00	636,316.00	636,316.00
80562000 RLC HOUSEKEEP	533,428.00	549,232.57	646,540.00	646,966.00	646,966.00	646,966.00
80562100 RLC RECYCLING	34,448.00	24,258.15	34,448.00	34,448.00	34,448.00	34,448.00
80563000 RLC LAUNDRY	277,434.00	258,585.98	269,396.00	287,634.00	287,634.00	287,634.00
80571000 RLC MEDICAL R	244,649.00	246,827.09	249,156.00	266,610.00	266,610.00	266,610.00
80572000 RLC ADMINISTR	1,200,394.00	1,133,112.01	1,207,977.00	1,532,280.00	1,532,280.00	1,532,280.00
80810100 RLC PURCHASED	2,077,415.00	4,602,457.21	4,920,111.00	4,960,540.00	4,960,540.00	4,960,540.00
80810500 RLC UTILITIES	443,000.00	394,316.89	415,825.00	503,000.00	503,000.00	503,000.00
80811000 RLC SUPPLIES	2,610,730.00	3,651,235.70	3,673,486.00	4,590,200.00	4,590,200.00	4,590,200.00
80811056 RLC SOE DONAT	0.00	704.54	0.00	0.00	0.00	0.00
80811057 RLC SOE INSER	30,000.00	9,727.27	30,000.00	30,000.00	30,000.00	30,000.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80811058 RLC SOE WELLN	0.00	412.90	0.00	0.00	0.00	0.00
80811059 RLC SOE ADVER	50,000.00	82,212.27	100,000.00	100,000.00	100,000.00	100,000.00
80811060 RLC SOE INSUR	120,000.00	129,958.51	130,000.00	135,000.00	135,000.00	135,000.00
80811061 RLC SOE STATE	525,600.00	525,600.00	525,600.00	525,600.00	525,600.00	525,600.00
80811065 RLC SOE COMMI	4,000.00	5.00	800.00	800.00	800.00	800.00
80811070 RLC SOE CLOTH	0.00	0.00	20,000.00	20,000.00	20,000.00	20,000.00
80811080 RLC SOE BAD D	0.00	607,764.82	0.00	0.00	0.00	0.00
80811500 RLC DEPRECIAT	0.00	929,612.89	0.00	0.00	0.00	0.00
80813200 RLC OTHER INT	84,565.00	84,623.31	59,030.00	33,014.00	33,014.00	33,014.00
88000000 RLC CAPITAL E	252,500.00	0.00	1,057,000.00	1,565,606.00	1,565,606.00	1,565,606.00
500 CCRLC ENTERPRISE F	24,826,365.00	27,514,528.19	31,930,884.00	34,438,363.00	34,438,363.00	34,438,363.00
502 502 WEHSC (CCRLC COMMISSION)						
89000000 RLC WEHSC-CCR	0.00	4,717.50	0.00	0.00	0.00	0.00
89810600 RLC WEHSC FAC	0.00	252.65	0.00	0.00	0.00	0.00
502 WEHSC (CCRLC COMMI	0.00	4,970.15	0.00	0.00	0.00	0.00

ACCOUNTS FOR:		2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
TOTAL	80 REHABILITATION & LI	24,826,365.00	27,519,498.34	31,930,884.00	34,438,363.00	34,438,363.00	34,438,363.00
90 HEALTH INSURANCE							
710	710 HEALTH INSURANCE INTERNAL SE						
90100000	HEALTH INSURA	0.00	2,751.38	0.00	0.00	0.00	0.00
710	HEALTH INSURANCE I	0.00	2,751.38	0.00	0.00	0.00	0.00
TOTAL	90 HEALTH INSURANCE	0.00	2,751.38	0.00	0.00	0.00	0.00
91 ROD CUSTODIAL FUND							
871	871 ROD CUSTODIAL FUND						
91100000	ROD CUSTODIAL	0.00	457,204.54	0.00	0.00	0.00	0.00
871	ROD CUSTODIAL FUND	0.00	457,204.54	0.00	0.00	0.00	0.00
TOTAL	91 ROD CUSTODIAL FUND	0.00	457,204.54	0.00	0.00	0.00	0.00
93 SPECIAL ASSESSMENTS TRUST FUND							
870	870 SPECIAL ASSESSMENTS TRUST FUND						
93100000	SPEICAL ASSES	0.00	33,514.33	0.00	0.00	0.00	0.00
870	SPECIAL ASSESSMENT	0.00	33,514.33	0.00	0.00	0.00	0.00
TOTAL	93 SPECIAL ASSESSMENTS	0.00	33,514.33	0.00	0.00	0.00	0.00

ACCOUNTS FOR:	2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
94 CLERK OF COURT CUSTODIAL FUND						
873 873 CLERK OF COURT CUSTODIAL FUND						
94100000 CLERK OF COUR	0.00	831,183.94	0.00	0.00	0.00	0.00
873 CLERK OF COURT CUS	0.00	831,183.94	0.00	0.00	0.00	0.00
TOTAL 94 CLERK OF COURT CUST	0.00	831,183.94	0.00	0.00	0.00	0.00
96 DOG LICENSE TRUST FUND						
810 810 DOG LICENSE TRUST FUND						
96100000 ANIMAL CONTRO	0.00	24,149.67	0.00	0.00	0.00	0.00
810 DOG LICENSE TRUST	0.00	24,149.67	0.00	0.00	0.00	0.00
TOTAL 96 DOG LICENSE TRUST F	0.00	24,149.67	0.00	0.00	0.00	0.00
TOTAL EXPENSE	94,889,603.00	94,724,916.97	102,846,216.00	105,749,266.00	107,965,851.00	107,965,851.00
GRAND TOTAL	94,889,603.00	94,724,916.97	102,846,216.00	105,749,266.00	107,965,851.00	107,965,851.00

2026

DEPARTMENT BUDGET REVENUE & EXPENDITURE (Line Detail)



DEPARTMENT NUMBER	DEPARTMENT	PAGE # RANGE
12	ADMINISTRATIVE COORDINATOR	2
55	ADS - ADULT DEVELOPMENT SERVICES	74-78
51	ADRC - AGING & DISABILITY RESOURCE CENTER	45-46
52	AGING	47-55
57	CHILD SUPPORT	93-94
23	CLERK OF CIRCUIT COURT	19
94	CLERK OF CIRCUIT COURT CUSTODIAL FUND	153
54	COMMUNITY SERVICES	63-73
34	CORONER	29
15	CORPORATION COUNSEL & COUNTY ATTORNEY	8
11	COUNTY BOARD	1
13	COUNTY CLERK	3-4
70	DEBT	122
24	DISTRICT ATTORNEY	20-21
96	DOG LICENSE TRUST FUND	155
41	EMERGENCY MANAGEMENT	34-35
95	FAMILY TRUST FUND	154
62	FORESTRY PARKS & FAIRGROUNDS	101-118
39	GENERAL-NO DEPT	30-33
90	HEALTH INSURANCE	150
75	HIGHWAY	123-134
50	HOUSING COALITION	43
16	INFORMATION TECHNOLOGY	9-10
63	LAND CONSERVATION	119-121
32	MAINTENANCE	23-24
17	OFFICE OF FINANCE	11
50	OPIOD SETTLEMENT	44
18	OFFICE OF PERSONNEL	12-15
33	PLANNING, ZONING & LAND INFORMATION	25-28
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21	REGISTER IN PROB/CIRCUIT COURT	16-17
31	REGISTER OF DEEDS	22
91	REGISTER OF DEEDS CUSTODIAL FUND	151
80	REHABILITATION & LIVING CENTER	135-149
42	SHERIFF	36-42
56	SOCIAL SERVICES	79-92
93	SPECIAL ASSESSMENTS TRUST FUND	152
14	TREASURER	5-7
61	UW-EXTENSION	98-100
58	VETERANS	95-96
22	VICTIM/WITNESS	18
59	WIC - WOMEN INFANT CHILDREN	97

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PROJECTION: 2026 CLARK COUNTY BUDGET REVENUES & EXPENDITURES

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
11 COUNTY BOARD								
100	100 GENERAL FUND							
11110000	**11110000 COUNTY BOARD**							
11110000	501110	CTY BRD SALARIES/WAGES	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00
11110000	501410	CTY BRD PER DIEM	65,000.00	54,280.00	67,000.00	70,000.00	70,000.00	70,000.00
11110000	511510	CTY BRD SOCIAL SECURITY	5,300.00	4,702.44	5,700.00	5,906.00	5,906.00	5,906.00
11110000	511520	CTY BRD RETIREMENT	2,500.00	460.36	2,000.00	2,000.00	2,000.00	2,000.00
11110000	511560	CTY BRD WORKERS COMPENSATION	3,700.00	2,168.19	3,000.00	1,706.00	1,706.00	1,706.00
11110000	522100	CTY BRD CONTRACTED SERVICES	2,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
11110000	522120	CTY BRD OUTSIDE LEGAL SERVICES	2,000.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00
11110000	522250	CTY BRD TELEPHONE	500.00	173.15	250.00	200.00	200.00	200.00
11110000	533110	CTY BRD POSTAGE/BOX RENT	1,000.00	1,017.34	1,000.00	1,000.00	1,000.00	1,000.00
11110000	533130	CTY BRD PRINTING/DUPLICATING	1,600.00	1,826.97	1,700.00	2,000.00	2,000.00	2,000.00
11110000	533160	CTY BRD SUNDRY FUND	1,000.00	210.57	500.00	500.00	500.00	500.00
11110000	533190	CTY BRD OTHER OFFICE SUPPLIES	100.00	154.79	100.00	100.00	100.00	100.00
11110000	533210	CTY BRD PUBLI OF LEGAL NOTICES	10,000.00	7,428.52	9,000.00	8,000.00	8,000.00	8,000.00
11110000	533240	CTY BRD MEMBERSHIP DUES	8,000.00	7,130.00	7,500.00	7,500.00	7,500.00	7,500.00
11110000	533250	CTY BRD REG FEES/TUITION	2,800.00	2,610.00	2,800.00	2,800.00	2,800.00	2,800.00
11110000	533350	CTY BRD MEALS	200.00	0.00	100.00	100.00	100.00	100.00
11110000	533360	CTY BRD LODGING	2,500.00	1,974.00	2,500.00	2,500.00	2,500.00	2,500.00
11110000	533390	CTY BRD MILEAGE	17,000.00	15,606.83	17,000.00	20,000.00	20,000.00	20,000.00
11110000	543961	CTY BRD LAND SALES	2,500.00	30.00	1,750.00	1,000.00	1,000.00	1,000.00
TOTAL	11110000 COUNTY BOARD		134,900.00	106,973.16	131,600.00	135,012.00	135,012.00	135,012.00
TOTAL	100 GENERAL FUND		134,900.00	106,973.16	131,600.00	135,012.00	135,012.00	135,012.00
TOTAL	**11 COUNTY BOARD**		134,900.00	106,973.16	131,600.00	135,012.00	135,012.00	135,012.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
12 ADMINISTRATIVE COORDINATOR								
100	100 GENERAL FUND							
11220000	**11220000 ADMINISTRATIVE COORDINATOR**							
11220000	501110	ADM COORD SALARIES/WAGES	9,173.00	9,139.56	9,173.00	9,173.00	9,173.00	9,173.00
11220000	511510	ADM COORD SOCIAL SECURITY	702.00	646.97	702.00	702.00	702.00	702.00
11220000	511520	ADM COORD RETIREMENT	633.00	630.79	638.00	660.00	660.00	660.00
11220000	511540	ADM COORD HEALTH INSURANCE	2,600.00	2,712.09	3,000.00	2,649.00	2,649.00	2,649.00
11220000	511560	ADM COORD WORKERS COMPENSATI	264.00	260.64	230.00	203.00	203.00	203.00
11220000	533240	ADM COORD MEMBERSHIP DUES	100.00	0.00	100.00	100.00	100.00	100.00
11220000	533250	ADM COORD REG FEES/TUITION	400.00	0.00	200.00	200.00	200.00	200.00
11220000	533350	ADM COORD MEALS	100.00	0.00	0.00	0.00	0.00	0.00
11220000	533360	ADM COORD LODGING	441.00	0.00	350.00	350.00	350.00	350.00
11220000	533390	ADM COORD MILEAGE	300.00	0.00	300.00	300.00	300.00	300.00
TOTAL	11220000 ADMINISTRATIV		14,713.00	13,390.05	14,693.00	14,344.00	14,344.00	14,344.00
TOTAL	100 GENERAL FUND		14,713.00	13,390.05	14,693.00	14,344.00	14,344.00	14,344.00
TOTAL	**12 ADMINISTRATIVE COOR**		14,713.00	13,390.05	14,693.00	14,344.00	14,344.00	14,344.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
13 COUNTY CLERK								
100	100 GENERAL FUND							
11310000	**11310000 COUNTY CLERK**							
11310000	460000	COUNTY CLERK'S FEES	(7,000.00)	(7,856.85)	(7,000.00)	(7,000.00)	(7,000.00)	(7,000.00)
11310000	499210	CO CLERK TRANSFER FRM GEN FUND	0.00	(1,016.72)	0.00	0.00	0.00	0.00
11310000	501110	CTY CLRK SALARIES/WAGES	117,377.00	114,743.93	126,786.00	141,916.00	141,916.00	141,916.00
11310000	501180	CTY CLRK NON PROD CT,ST,VT,SS	0.00	4,405.73	0.00	0.00	0.00	0.00
11310000	501360	CTY CLRK UNUSED BENEFITS	0.00	396.62	0.00	0.00	0.00	0.00
11310000	511510	CTY CLRK SOCIAL SECURITY	9,020.00	8,306.56	9,747.00	10,915.00	10,915.00	10,915.00
11310000	511520	CTY CLRK RETIREMENT	8,136.00	8,251.58	8,855.00	10,273.00	10,273.00	10,273.00
11310000	511530	CTY CLRK ST/LT DISABILITY INS	530.00	516.35	624.00	767.00	767.00	767.00
11310000	511540	CTY CLRK HEALTH INSURANCE	45,462.00	45,349.23	52,415.00	49,572.00	49,572.00	49,572.00
11310000	511550	CTY CLRK LIFE INSURANCE	0.00	0.00	0.00	120.00	120.00	120.00
11310000	511560	CTY CLRK WORKERS COMP	2,126.00	2,145.53	2,015.00	1,895.00	1,895.00	1,895.00
11310000	522250	CTY CLRK TELEPHONE	300.00	142.12	300.00	300.00	300.00	300.00
11310000	522490	CTY CLRK OFFICE EQUIP SRVC AGR	2,715.00	2,714.76	2,715.00	2,715.00	2,715.00	2,715.00
11310000	533110	CTY CLRK POSTAGE/BOX RENT	500.00	369.83	500.00	500.00	500.00	500.00
11310000	533112	CTY CLRK POSTAGE MACHINE	0.00	(737.27)	0.00	0.00	0.00	0.00
11310000	533120	CTY CLRK OFFICE STATIONERY,ETC	1,400.00	1,405.06	1,500.00	1,700.00	1,700.00	1,700.00
11310000	533130	CTY CLRK PRINTING/DUPLICATING	1,000.00	306.84	1,000.00	1,000.00	1,000.00	1,000.00
11310000	533150	CTY CLRK EMPLOYEE EDUC/TRNG	100.00	0.00	100.00	100.00	100.00	100.00
11310000	533190	CTY CLRK OTHER OFFICE SUPPLIES	1,500.00	317.48	1,500.00	1,500.00	1,500.00	1,500.00
11310000	533240	CTY CLRK MEMBERSHIP DUES	125.00	125.00	125.00	175.00	175.00	175.00
11310000	533250	CTY CLRK REG FEES/TUITION	525.00	250.00	650.00	650.00	650.00	650.00
11310000	533350	CTY CLRK MEALS	100.00	0.00	100.00	100.00	100.00	100.00
11310000	533360	CTY CLRK LODGING	1,100.00	749.00	1,100.00	1,100.00	1,100.00	1,100.00
11310000	533390	CTY CLRK MILEAGE	600.00	288.31	700.00	1,000.00	1,000.00	1,000.00
TOTAL	11310000 COUNTY CLERK		185,616.00	181,173.09	203,732.00	219,298.00	219,298.00	219,298.00
11310320	**11310320 COUNTY CLERK - ELECTIONS**							
11310320	501110	ELECTIONS SALARIES/WAGES	300.00	0.00	200.00	300.00	300.00	300.00
11310320	501120	ELECTIONS OVERTIME	400.00	0.00	300.00	400.00	400.00	400.00
11310320	501140	ELECTIONS CANVASSERS WAGES	560.00	660.00	300.00	600.00	600.00	600.00

PROJECTION: 2026 CLARK COUNTY BUDGET REVENUES & EXPENDITURES

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
11310320	511510	ELECTIONS SOCIAL SECURITY	97.00	0.00	62.00	100.00	100.00	100.00
11310320	522505	ELECTIONS CODING/PROGRAMMING	35,000.00	30,830.64	25,000.00	40,000.00	40,000.00	40,000.00
11310320	533110	ELECTIONS POSTAGE/BOX RENT	500.00	61.48	300.00	300.00	300.00	300.00
11310320	533130	ELECTIONS PRINTING/DUPLICATING	25,000.00	20,785.57	20,000.00	25,000.00	25,000.00	25,000.00
11310320	533140	ELECTIONS SMALL ITEMS OF EQUIP	0.00	257.77	0.00	0.00	0.00	0.00
11310320	533150	ELECTIONS EMPLOYEE EDUC/TRNG	500.00	1,164.00	500.00	500.00	500.00	500.00
11310320	533190	ELECTIONS OTHER OFFICE SUPPLIE	5,000.00	2,818.82	3,000.00	5,000.00	5,000.00	5,000.00
11310320	533210	ELECTIONS PUB OF LEGAL NOTICES	10,000.00	7,592.27	7,000.00	10,000.00	10,000.00	10,000.00
11310320	533390	ELECTIONS MILEAGE	800.00	553.58	500.00	1,000.00	1,000.00	1,000.00
TOTAL	11310320 COUNTY CLERK		78,157.00	64,724.13	57,162.00	83,200.00	83,200.00	83,200.00
TOTAL	100 GENERAL FUND		263,773.00	245,897.22	260,894.00	302,498.00	302,498.00	302,498.00
TOTAL	13 COUNTY CLERK		263,773.00	245,897.22	260,894.00	302,498.00	302,498.00	302,498.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
14 TREASURER								
100	100 GENERAL FUND							
11410000	**11410000 COUNTY TREASURER**							
11410000	432921	TREAS FD-AMR RSC PLN ACT-SLFRF	0.00	(20,275.00)	0.00	0.00	0.00	0.00
11410000	460000	TREASURERS FEES	(2,000.00)	(771.61)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
11410000	499210	TREASURER TRANSFER FRM GEN FND	0.00	(699.69)	0.00	0.00	0.00	0.00
11410000	501110	TREASURER SALARIES/WAGES	63,455.00	97,030.70	92,364.00	103,238.00	103,238.00	103,238.00
11410000	501180	TREASURER NON PROD CT,ST,VT,SS	0.00	3,145.37	0.00	0.00	0.00	0.00
11410000	511510	TREASURER SOCIAL SECURITY	4,854.00	7,318.78	7,106.00	7,942.00	7,942.00	7,942.00
11410000	511520	TREASURER RETIREMENT	4,378.00	6,914.21	6,456.00	7,476.00	7,476.00	7,476.00
11410000	511530	TREASURER ST/LT DISABILITY INS	0.00	402.03	528.00	587.00	587.00	587.00
11410000	511540	TREASURER HEALTH INSURANCE	8,094.00	14,163.96	14,607.00	14,495.00	14,495.00	14,495.00
11410000	511560	TREASURER WORKERS COMP	1,821.00	1,980.09	1,332.00	1,331.00	1,331.00	1,331.00
11410000	522100	TREASURER CONTRACTED SERVICES	0.00	376.54	300.00	300.00	300.00	300.00
11410000	522130	TREASURER AUDITING & ACCTING	750.00	0.00	250.00	250.00	250.00	250.00
11410000	522250	TREASURER TELEPHONE	200.00	142.12	200.00	200.00	200.00	200.00
11410000	533110	TREASURER POSTAGE/BOX RENT	2,000.00	1,512.76	2,500.00	2,000.00	2,000.00	2,000.00
11410000	533130	TREASURER PRINTING/DUPLICATING	2,000.00	234.28	2,000.00	2,000.00	2,000.00	2,000.00
11410000	533190	TREASURER OTHER OFFICE SUPP	1,500.00	628.07	1,500.00	1,000.00	1,000.00	1,000.00
11410000	533240	TREASURER MEMBERSHIP DUES	100.00	100.00	100.00	100.00	100.00	100.00
11410000	533250	TREASURER REG FEES/TUITION	475.00	375.00	475.00	475.00	475.00	475.00
11410000	533260	TREASURER ADVERTISING	1,000.00	236.15	1,000.00	1,000.00	1,000.00	1,000.00
11410000	533360	TREASURER LODGING	1,050.00	889.00	1,050.00	1,300.00	1,300.00	1,300.00
11410000	533390	TREASURER MILEAGE	845.00	598.07	845.00	1,100.00	1,100.00	1,100.00
11410000	542021	TREASURER ARPA-SLFRF EXPENSES	0.00	20,275.00	0.00	0.00	0.00	0.00
TOTAL	11410000 COUNTY TREASU		90,522.00	134,575.83	130,613.00	142,894.00	142,894.00	142,894.00
11410420	**11410420 COUNTY TREASURER - TAX DEE**							
11410420	460000	TREASURER TAX DEED FEES	(3,000.00)	(10,245.60)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)
11410420	499210	TAX DEED TRANSFER FRM GEN FUND	0.00	(118.57)	0.00	0.00	0.00	0.00
11410420	501110	TREAS TAX DEED SALARIES/WAGES	48,879.00	5,112.06	21,500.00	24,097.00	24,097.00	24,097.00
11410420	501180	TREAS TAX DEED NON PRD CT,ST	0.00	432.36	0.00	0.00	0.00	0.00
11410420	511510	TREAS TAX DEED SOCIAL SECURITY	3,782.00	409.93	1,649.00	1,849.00	1,849.00	1,849.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
11410420	511520	TREASURER TAX DEED RETIREMENT	3,411.00	382.81	1,498.00	1,740.00	1,740.00	1,740.00
11410420	511530	TREAS TAX DEED ST/LT DISAB INS	562.00	68.25	59.00	65.00	65.00	65.00
11410420	511540	TREAS TAX DEED HEALTH INS	24,031.00	1,011.65	3,099.00	3,074.00	3,074.00	3,074.00
11410420	511550	TREAS TAX DEED LIFE INSURANCE	0.00	0.00	0.00	22.00	22.00	22.00
11410420	511560	TREAS TAX DEED WORKERS COMP	84.00	9.56	429.00	427.00	427.00	427.00
11410420	522999	TREAS TAX DEED EVICTION COSTS	100.00	0.00	100.00	100.00	100.00	100.00
11410420	533110	TREAS TAX DEED POSTAGE/BOX RNT	1,000.00	941.03	2,000.00	2,000.00	2,000.00	2,000.00
11410420	533260	TREAS TAX DEED ADVERTISING	2,000.00	1,357.72	2,000.00	2,000.00	2,000.00	2,000.00
11410420	533390	TREAS TAX DEED MILEAGE	100.00	0.00	200.00	200.00	200.00	200.00
11410420	535930	TREAS TAX DEED RECORDING ETC	60.00	30.00	90.00	90.00	90.00	90.00
11410420	547490	TREAS TAX DEED LOSS SALE	1,500.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00
TOTAL	11410420	COUNTY TREASU	82,509.00	(608.80)	31,124.00	34,164.00	34,164.00	34,164.00
11410440	**11410440**	**COUNTY TREASURER - ASSSESS**						
11410440	499210	ASSMNT PRP TRANSFR FRM GEN FND	0.00	(1,031.68)	0.00	0.00	0.00	0.00
11410440	501110	ASSMNT PROP SALARIES/WAGES	43,324.00	42,739.21	44,015.00	49,028.00	49,028.00	49,028.00
11410440	501180	ASSMNT PROP NON PROD CT,ST,VT	0.00	5,545.19	0.00	0.00	0.00	0.00
11410440	511510	ASSMNT PROP SOCIAL SECURITY	3,352.00	3,562.80	3,410.00	3,798.00	3,798.00	3,798.00
11410440	511520	ASSMNT PROP RETIREMENT	3,024.00	3,332.88	3,098.00	3,575.00	3,575.00	3,575.00
11410440	511530	ASSMNT PROP ST/LT DISABLTY INS	498.00	591.96	556.00	620.00	620.00	620.00
11410440	511540	ASSMNT PROP HEALTH INSURANCE	8,094.00	9,105.49	8,853.00	8,785.00	8,785.00	8,785.00
11410440	511550	ASSMNT PROP LIFE INSURANCE	0.00	0.00	0.00	38.00	38.00	38.00
11410440	511560	ASSMNT PROP WORKERS	75.00	82.92	71.00	79.00	79.00	79.00
11410440	533110	ASSMNT PROP POSTAGE/BOX RENT	300.00	185.83	200.00	200.00	200.00	200.00
11410440	533130	ASSMNT PROP PRINT/DUPLICATE	2,500.00	2,148.64	3,000.00	2,500.00	2,500.00	2,500.00
11410440	533190	ASSMNT PROP OTHER OFFICE SUPP	500.00	122.92	500.00	400.00	400.00	400.00
11410440	533240	ASSMNT PROP MEMBERSHIP DUES	80.00	0.00	80.00	80.00	80.00	80.00
11410440	533250	ASSMNT PROP REG FEES/TUITION	220.00	140.00	240.00	140.00	140.00	140.00
11410440	533360	ASSMNT PROP LODGING	390.00	309.00	390.00	330.00	330.00	330.00
11410440	533370	ASSMNT PROP ASSESSORS MILE	50.00	0.00	50.00	50.00	50.00	50.00
11410440	533390	ASSMNT PROP MILEAGE	325.00	223.30	398.00	100.00	100.00	100.00
11410440	533450	ASSMNT PROP TAX/ASSMNT SUP	2,500.00	2,705.89	3,000.00	3,000.00	3,000.00	3,000.00
TOTAL	11410440	COUNTY TREASU	65,232.00	69,764.35	67,861.00	72,723.00	72,723.00	72,723.00

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PROJECTION: 2026 CLARK COUNTY BUDGET REVENUES & EXPENDITURES

ACCOUNTS FOR:		2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
TOTAL	100 GENERAL FUND	238,263.00	203,731.38	229,598.00	249,781.00	249,781.00	249,781.00
TOTAL	**14 TREASURER**	238,263.00	203,731.38	229,598.00	249,781.00	249,781.00	249,781.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
15 ATTORNEY								
100	100 GENERAL FUND							
11510000	**11510000 CORPORATION COUNSEL**							
11510000	460000	CORPORATION COUNSEL FEES	(9,000.00)	(10,955.84)	(9,000.00)	(9,000.00)	(9,000.00)	(9,000.00)
11510000	499210	CRP CNSL TRANSFER FRM GEN FUND	0.00	(3,678.69)	0.00	0.00	0.00	0.00
11510000	501110	CORP COUNSEL SALARIES/WAGES	228,632.00	146,429.12	237,347.00	243,961.00	243,961.00	243,961.00
11510000	501180	CORP COUNSEL NON PROD CT,ST,VT	0.00	20,805.93	0.00	0.00	0.00	0.00
11510000	501360	CORP COUNSEL UNUSED BENEFITS	460.00	2,120.68	0.00	0.00	0.00	0.00
11510000	501440	CORP COUNSEL WITNESS FEES	0.00	28.46	0.00	100.00	100.00	100.00
11510000	511510	CORP COUNSEL SOCIAL SECURITY	17,727.00	12,757.89	18,387.00	18,899.00	18,899.00	18,899.00
11510000	511520	CORP COUNSEL RETIREMENT	15,989.00	11,553.16	16,705.00	17,787.00	17,787.00	17,787.00
11510000	511530	CORP COUNSEL ST/LT DISABL INS	2,633.00	1,728.78	3,001.00	3,084.00	3,084.00	3,084.00
11510000	511540	CORP COUNSEL HEALTH INSURANCE	38,133.00	18,693.37	37,274.00	19,767.00	19,767.00	19,767.00
11510000	511550	CORP COUNSEL LIFE INSURANCE	0.00	0.00	0.00	132.00	132.00	132.00
11510000	511560	CORP COUNSEL WORKERS COMP	6,315.00	4,541.30	5,710.00	5,194.00	5,194.00	5,194.00
11510000	522120	CORP COUNSEL OUTSIDE LEGAL SRV	6,000.00	652.50	6,000.00	6,000.00	6,000.00	6,000.00
11510000	522250	CORP COUNSEL TELEPHONE	250.00	111.09	250.00	250.00	250.00	250.00
11510000	533010	CORP COUNSEL MISC COURT FEES	500.00	68.25	500.00	500.00	500.00	500.00
11510000	533110	CORP COUNSEL POSTAGE/BOX RENT	100.00	45.78	100.00	100.00	100.00	100.00
11510000	533120	CORP COUNSEL OFFICE STATIONERY	400.00	0.00	400.00	400.00	400.00	400.00
11510000	533130	CORP COUNSEL PRINT/DUPLICATE	100.00	230.78	100.00	100.00	100.00	100.00
11510000	533190	CORP COUNSEL OTHER OFFICE SUPP	200.00	92.75	200.00	200.00	200.00	200.00
11510000	533210	CORP CNSL PBLCTN LEGAL NOTICES	0.00	2,062.40	0.00	0.00	0.00	0.00
11510000	533230	CORP COUNSEL SUBSCRIPTIONS	3,200.00	4,506.19	4,994.00	5,325.00	5,325.00	5,325.00
11510000	533240	CORP COUNSEL MEMBERSHIP DUES	550.00	35.00	550.00	550.00	550.00	550.00
11510000	533250	CORP COUNSEL REG FEES/TUITION	1,400.00	255.00	1,400.00	1,200.00	1,200.00	1,200.00
11510000	533350	CORP COUNSEL MEALS	400.00	0.00	400.00	400.00	400.00	400.00
11510000	533360	CORP COUNSEL LODGING	1,300.00	455.99	1,300.00	1,300.00	1,300.00	1,300.00
11510000	533390	CORP COUNSEL MILEAGE	1,300.00	0.00	1,300.00	1,300.00	1,300.00	1,300.00
TOTAL	11510000 CORPORATION C		316,589.00	212,539.89	326,918.00	317,549.00	317,549.00	317,549.00
TOTAL	100 GENERAL FUND		316,589.00	212,539.89	326,918.00	317,549.00	317,549.00	317,549.00
TOTAL	**15 ATTORNEY**		316,589.00	212,539.89	326,918.00	317,549.00	317,549.00	317,549.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
16 INFORMATION TECHNOLOGY								
100	100 GENERAL FUND							
11610000	**11610000 INFORMATION TECHNOLOGY SRV**							
11610000	460000	IT MISC REVENUE	(60,000.00)	(42,978.84)	(60,000.00)	(60,000.00)	(60,000.00)	(60,000.00)
11610000	499210	IT TRANSFER FROM GEN FUND	0.00	(10,428.45)	0.00	0.00	(100,000.00)	(100,000.00)
11610000	499230	IT TRANSFER FROM DEBT SRVC FND	(150,000.00)	(150,000.00)	(101,000.00)	0.00	(90,500.00)	(90,500.00)
11610000	501110	IT SALARIES/WAGES	470,090.00	396,520.97	489,110.00	517,762.00	517,762.00	517,762.00
11610000	501120	IT OVERTIME	0.00	1,082.90	0.00	0.00	0.00	0.00
11610000	501180	IT NON PROD CT,ST,VT,SS	0.00	78,204.17	0.00	0.00	0.00	0.00
11610000	501360	IT UNUSED BENEFITS	0.00	429.31	0.00	0.00	0.00	0.00
11610000	511510	IT SOCIAL SECURITY	36,367.00	35,067.26	37,890.00	40,110.00	40,110.00	40,110.00
11610000	511520	IT RETIREMENT	32,139.00	32,686.51	34,423.00	37,750.00	37,750.00	37,750.00
11610000	511530	IT ST/LT DISABILITY INS	5,292.00	5,193.46	6,183.00	6,545.00	6,545.00	6,545.00
11610000	511540	IT HEALTH INSURANCE	91,597.00	89,642.40	94,898.00	99,467.00	99,467.00	99,467.00
11610000	511550	IT LIFE INSURANCE	0.00	0.00	0.00	370.00	370.00	370.00
11610000	511560	IT WORKERS COMP	13,643.00	13,734.34	12,382.00	11,587.00	11,587.00	11,587.00
11610000	522250	IT TELEPHONE	31,820.00	31,303.93	38,828.00	38,828.00	38,828.00	38,828.00
11610000	522420	IT EQUIPMENT REPAIR	0.00	14,438.35	0.00	0.00	0.00	0.00
11610000	533120	IT OFFICE STATIONERY,ETC	3,300.00	1,277.59	3,300.00	1,500.00	1,500.00	1,500.00
11610000	533130	IT PRINTING/DUPLICATING	500.00	1,601.25	500.00	500.00	500.00	500.00
11610000	533140	IT COMPUTER EQUIPMENT SUPPLIES	25,000.00	22,485.47	25,000.00	25,000.00	25,000.00	25,000.00
11610000	533180	IT FREIGHT	300.00	522.80	300.00	300.00	300.00	300.00
11610000	533190	IT OTHER OFFICE SUPPLIES	6,500.00	1,151.86	6,500.00	6,500.00	6,500.00	6,500.00
11610000	533240	IT MEMBERSHIP DUES	150.00	175.00	150.00	150.00	150.00	150.00
11610000	533250	IT REG FEES/TUITION	4,000.00	250.00	4,000.00	3,000.00	3,000.00	3,000.00
11610000	533260	IT ADVERTISING	0.00	142.34	0.00	0.00	0.00	0.00
11610000	533350	IT MEALS	400.00	160.53	400.00	400.00	400.00	400.00
11610000	533360	IT LODGING	1,500.00	404.00	1,500.00	1,000.00	1,000.00	1,000.00
11610000	533390	IT MILEAGE	1,450.00	691.08	1,450.00	1,450.00	1,450.00	1,450.00
11610000	533393	IT PARKING	200.00	0.00	200.00	200.00	200.00	200.00
11610000	535920	IT LICENSE FEES	543,268.00	547,759.41	552,303.00	627,923.00	627,923.00	627,923.00
11610000	580040	IT CAPTL OUTLAY UNDER $ LIMITS	132,000.00	78,835.34	118,000.00	158,000.00	158,000.00	158,000.00
11610000	588140	IT EQUIPMENT ($5,000+)	101,000.00	10,677.38	101,000.00	90,500.00	90,500.00	90,500.00

ACCOUNTS FOR:		2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
TOTAL	11610000 INFORMATION T	1,290,516.00	1,161,030.36	1,367,317.00	1,608,842.00	1,418,342.00	1,418,342.00
TOTAL	100 GENERAL FUND	1,290,516.00	1,161,030.36	1,367,317.00	1,608,842.00	1,418,342.00	1,418,342.00
TOTAL	**16 INFORMATION TECHNOL**	1,290,516.00	1,161,030.36	1,367,317.00	1,608,842.00	1,418,342.00	1,418,342.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
17 OFFICE OF FINANCE								
100	100 GENERAL FUND							
11710000	**11710000 OFFICE OF FINANCE**							
11710000	432919	FINANCE ST GRANT COVID-19 REV	0.00	0.00	0.00	0.00	0.00	0.00
11710000	460000	OFFICE OF FINANCE FEES	(70.00)	(241.07)	(100.00)	(100.00)	(100.00)	(100.00)
11710000	499210	FINANCE TRANSFER FROM GEN FUND	0.00	(6,014.60)	0.00	0.00	0.00	0.00
11710000	501110	FINANCE SALARIES/WAGES	283,018.00	222,482.46	389,297.00	425,751.00	425,751.00	425,751.00
11710000	501120	FINANCE OVERTIME	0.00	2.05	0.00	0.00	0.00	0.00
11710000	501180	FINANCE NON PROD CT,ST,VT,SS	0.00	46,277.41	0.00	0.00	0.00	0.00
11710000	501360	FINANCE UNUSED BENEFITS	8,853.00	8,002.00	5,853.00	49,627.00	49,627.00	49,627.00
11710000	511510	FINANCE SOCIAL SECURITY	22,585.00	20,090.10	30,606.00	36,778.00	36,778.00	36,778.00
11710000	511520	FINANCE RETIREMENT	20,371.00	19,103.30	27,805.00	31,367.00	31,367.00	31,367.00
11710000	511530	FINANCE ST/LT DISABILITY INS	3,354.00	2,730.29	4,921.00	5,382.00	5,382.00	5,382.00
11710000	511540	FINANCE HEALTH INSURANCE	50,367.00	46,699.12	95,486.00	75,244.00	75,244.00	75,244.00
11710000	511550	FINANCE LIFE INSURANCE	0.00	0.00	0.00	254.00	254.00	254.00
11710000	511560	FINANCE WORKERS COMP	4,019.00	4,020.21	3,869.00	5,097.00	5,097.00	5,097.00
11710000	522250	FINANCE TELEPHONE	300.00	109.93	300.00	200.00	200.00	200.00
11710000	533110	FINANCE POSTAGE/BOX RENT	3,500.00	3,852.60	3,800.00	3,800.00	3,800.00	3,800.00
11710000	533120	FINANCE STATIONERY, FORMS, ETC	800.00	538.00	900.00	800.00	800.00	800.00
11710000	533130	FINANCE PRINTING/DUPLICATING	1,200.00	807.25	1,500.00	1,200.00	1,200.00	1,200.00
11710000	533140	FINANCE SMALL ITEMS OF EQUIP	900.00	0.00	3,400.00	900.00	900.00	900.00
11710000	533190	FINANCE OTHER OFFICE SUPPLIES	1,000.00	593.84	1,000.00	1,000.00	1,000.00	1,000.00
11710000	533240	FINANCE MEMBERSHIP DUES	100.00	300.00	350.00	350.00	350.00	350.00
11710000	533250	FINANCE REG FEES/TUITION	1,200.00	1,305.00	1,500.00	1,500.00	1,500.00	1,500.00
11710000	533260	FINANCE ADVERTISING	0.00	69.13	0.00	200.00	200.00	200.00
11710000	533350	FINANCE MEALS	700.00	373.06	800.00	800.00	800.00	800.00
11710000	533360	FINANCE LODGING	1,400.00	1,064.00	1,800.00	1,800.00	1,800.00	1,800.00
11710000	533390	FINANCE MILEAGE	2,000.00	1,189.44	2,000.00	2,000.00	2,000.00	2,000.00
11710000	533393	FINANCE PARKING	50.00	0.00	50.00	50.00	50.00	50.00
TOTAL	11710000 OFFICE OF FIN		405,647.00	373,353.52	575,137.00	644,000.00	644,000.00	644,000.00
TOTAL	100 GENERAL FUND		405,647.00	373,353.52	575,137.00	644,000.00	644,000.00	644,000.00
TOTAL	**17 OFFICE OF FINANCE**		405,647.00	373,353.52	575,137.00	644,000.00	644,000.00	644,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
18 OFFICE OF PERSONNEL								
100	100	GENERAL FUND						
11810000	**11810000**	**OFFICE OF PERSONNEL**						
11810000	432921	PERS FD-AMR RSC PLN ACT-SLFRF	0.00	(87,775.00)	0.00	0.00	0.00	0.00
11810000	499210	PERSONNEL TRANSFER FRM GEN FNC	0.00	(4,875.67)	0.00	0.00	0.00	0.00
11810000	501110	PERSONNEL SALARIES/WAGES	200,431.00	193,074.65	238,298.00	278,043.00	278,043.00	278,043.00
11810000	501120	PERSONNEL OVERTIME	0.00	132.98	0.00	0.00	0.00	0.00
11810000	501180	PERSONNEL NON PROD CT,ST,VT,SS	0.00	27,829.06	0.00	0.00	0.00	0.00
11810000	501360	PERSONNEL UNUSED BENEFITS	0.00	1,029.20	0.00	0.00	0.00	0.00
11810000	501410	PERSONNEL CTY BRD PER DIEM	6,500.00	4,630.00	6,500.00	6,500.00	6,500.00	6,500.00
11810000	511510	PERSONNEL SOCIAL SECURITY	16,006.00	16,166.62	18,958.00	22,036.00	22,036.00	22,036.00
11810000	511520	PERSONNEL RETIREMENT	13,988.00	15,327.00	16,771.00	20,272.00	20,272.00	20,272.00
11810000	511530	PERSONNEL ST/LT DISABILITY INS	2,292.00	2,288.53	3,012.00	3,515.00	3,515.00	3,515.00
11810000	511540	PERSONNEL HEALTH INSURANCE	54,132.00	44,232.49	69,994.00	60,823.00	60,823.00	60,823.00
11810000	511550	PERSONNEL LIFE INSURANCE	0.00	0.00	0.00	190.00	190.00	190.00
11810000	511560	PERSONNEL WORKERS COMP	3,637.00	3,159.22	3,018.00	3,055.00	3,055.00	3,055.00
11810000	522100	PERSONNEL CONTRACTED SERVICES	2,250.00	1,895.00	6,700.00	10,450.00	10,450.00	10,450.00
11810000	522250	PERSONNEL TELEPHONE	250.00	990.71	1,618.00	1,618.00	1,618.00	1,618.00
11810000	522495	PERSONNEL OTHER MISC FEES	0.00	751.13	0.00	0.00	0.00	0.00
11810000	533110	PERSONNEL POSTAGE	600.00	204.64	600.00	600.00	600.00	600.00
11810000	533130	PERSONNEL PRINTING/DUPLICATING	1,200.00	360.21	1,200.00	1,200.00	1,200.00	1,200.00
11810000	533140	PERSONNEL SMALL ITEMS OF EQUIP	1,350.00	0.00	5,900.00	1,300.00	1,300.00	1,300.00
11810000	533150	PERSONNEL EMPLOYEE EDUC/TRNG	2,000.00	284.00	2,000.00	12,000.00	12,000.00	12,000.00
11810000	533190	PERSONNEL OTHR OFFICE SUPPLIES	1,000.00	352.39	1,000.00	1,000.00	1,000.00	1,000.00
11810000	533240	PERSONNEL MEMBERSHIP DUES	550.00	210.00	4,800.00	5,250.00	5,250.00	5,250.00
11810000	533250	PERSONNEL REG FEES/TUITION	500.00	960.00	1,620.00	1,700.00	1,700.00	1,700.00
11810000	533260	PERSONNEL ADVERTISING	200.00	196.76	500.00	500.00	500.00	500.00
11810000	533350	PERSONNEL MEALS	700.00	58.86	700.00	500.00	500.00	500.00
11810000	533360	PERSONNEL LODGING	900.00	456.00	1,750.00	2,100.00	2,100.00	2,100.00
11810000	533390	PERSONNEL MILEAGE	2,500.00	2,653.64	2,500.00	3,000.00	3,000.00	3,000.00
11810000	542021	PERSONNEL ARPA-SLFRF EXPENSES	0.00	87,775.00	0.00	0.00	0.00	0.00
TOTAL	**11810000**	**OFFICE OF PER**	310,986.00	312,367.42	387,439.00	435,652.00	435,652.00	435,652.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
13950000	**13950000 LEGAL ISSUES & COMPLIANCE**							
13950000	522120	LGL ISSUES/COMPL OUTSD LGL SRV	7,540.00	30,552.12	22,550.00	22,550.00	22,550.00	22,550.00
13950000	533190	LGL ISSUES/COMPL OTHR OFFC SUP	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
13950000	533350	LGL ISSUES/COMPL MEALS	100.00	0.00	200.00	200.00	200.00	200.00
13950000	533360	LGL ISSUES/COMPL LODGING	250.00	0.00	500.00	500.00	500.00	500.00
TOTAL	**13950000 LEGAL ISSUES**		8,890.00	30,552.12	24,250.00	24,250.00	24,250.00	24,250.00

PROJECTION: 2026 CLARK COUNTY BUDGET REVENUES & EXPENDITURES

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
13952000	**13952000 WORKERS COMPENSATION**							
13952000	477420	WORKERS COMPENSATION INSURAN(	(730,000.00)	(741,737.97)	(730,000.00)	(730,000.00)	(730,000.00)	(730,000.00)
13952000	499210	WRKRS COMP TRANSFR FRM GEN FNI	0.00	(479.29)	0.00	0.00	0.00	0.00
13952000	501160	WRKRS COMP WAGES	70,000.00	165,442.99	70,000.00	70,000.00	70,000.00	70,000.00
13952000	501165	WORKERS COMP VOCATIONAL WAGE	50,000.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00
13952000	511520	WRKRS COMP RETIREMENT	0.00	2,343.76	4,865.00	4,865.00	4,865.00	4,865.00
13952000	511540	WRKRS COMP HEALTH INSURANCE	8,545.00	4,955.63	10,000.00	10,000.00	10,000.00	10,000.00
13952000	511560	WORKERS COMPENSATION	770.00	2,136.56	770.00	770.00	770.00	770.00
13952000	522100	WRKRS COMP CONTRACTED SERVICE	50,000.00	202,427.77	75,000.00	75,000.00	75,000.00	75,000.00
13952000	522120	WRKRS COMP OUTSIDE LEGAL SRVCS	15,000.00	172,120.50	15,000.00	15,000.00	15,000.00	15,000.00
13952000	522580	WRKRS COMP MEDICAL/PSYCH/PROF	295,500.00	151,537.68	350,000.00	350,000.00	350,000.00	350,000.00
13952000	544280	WORKERS COMP NO LINE DETAIL	500,000.00	0.00	500,000.00	500,000.00	500,000.00	500,000.00
13952000	545090	WORKERS COMP ASSESSMENT	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
13952000	547320	WORKERS COMP SETTLEMENT	100,000.00	39,206.00	100,000.00	100,000.00	100,000.00	100,000.00
13952000	555510	WORKERS COMP INSURANCE	85,200.00	0.00	105,000.00	105,000.00	105,000.00	105,000.00
TOTAL	**13952000 WORKERS COMPE**		450,015.00	(2,046.37)	555,635.00	555,635.00	555,635.00	555,635.00

PROJECTION: 2026 CLARK COUNTY BUDGET REVENUES & EXPENDITURES

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
13954000	**13954000 WELLNESS PRG NON-LAP**							
13954000	477390	WELLNESS PRGM REV NON LAPSING	(22,800.00)	0.00	(10,238.00)	(2,254.00)	(2,254.00)	(2,254.00)
13954000	499220	WELLNESS TRNSFR FROM SPECL REV	0.00	(2,751.38)	0.00	0.00	0.00	0.00
13954000	522100	WELLNESS NONLAP CONTRACTED SR	12,500.00	6,265.00	10,238.00	2,254.00	2,254.00	2,254.00
13954000	522280	WELLNESS NONLAP TV SERVICES	100.00	0.00	0.00	0.00	0.00	0.00
13954000	533130	WELLNSS NONLAP PRINT/DUPLICATE	100.00	0.00	0.00	0.00	0.00	0.00
13954000	533140	WELLNSS NONLAP SML ITEMS EQUIP	2,500.00	0.00	0.00	0.00	0.00	0.00
13954000	533190	WELLNSS NONLAP OTHR OFFICE SUP	1,000.00	1,613.22	0.00	0.00	0.00	0.00
13954000	533425	WELLNESS NONLAP FOOD SUPPLIES	1,800.00	1,714.78	0.00	0.00	0.00	0.00
13954000	543961	WELLNESS NONLAP NO LINE DETAIL	4,800.00	499.00	0.00	0.00	0.00	0.00
TOTAL	**13954000 WELLNESS PRG**		0.00	7,340.62	0.00	0.00	0.00	0.00
TOTAL	100 GENERAL FUND		769,891.00	348,213.79	967,324.00	1,015,537.00	1,015,537.00	1,015,537.00
TOTAL	18 OFFICE OF PERSONNEL		769,891.00	348,213.79	967,324.00	1,015,537.00	1,015,537.00	1,015,537.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
21 REGISTER IN PROB/CIRCUIT COURT								
100	100 GENERAL FUND							
12110000	**12110000 CIRCUIT COURTS/REG IN PROB**							
12110000	432225	STATE GRANTS COURTS	(75,000.00)	(202,161.00)	(75,000.00)	(75,000.00)	(75,000.00)	(75,000.00)
12110000	432226	STATE INTERPRETER REIMBURSE	(10,000.00)	0.00	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)
12110000	432227	CIR CRTS TPR IV-E GRANT	(2,500.00)	(12,333.30)	(2,500.00)	(2,500.00)	(2,500.00)	(2,500.00)
12110000	454120	COUNTY SHARE STATE FINES/FEES	(130,000.00)	(127,926.53)	(130,000.00)	(130,000.00)	(130,000.00)	(130,000.00)
12110000	460000	REGISTER IN PROBATE FEES	(15,000.00)	(12,786.72)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)
12110000	465550	CIR CRTS REV CRT APPT CNSL RMB	(10,000.00)	0.00	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)
12110000	499210	CIR CRTS TRANSFER FRM GEN FUND	0.00	(4,511.55)	0.00	0.00	0.00	0.00
12110000	499230	CIR CRT TRFR FRM DEBT SRVC FND	0.00	0.00	0.00	0.00	(385,000.00)	(385,000.00)
12110000	501110	CIR CRTS SALARIES/WAGES	224,061.00	175,735.11	245,560.00	288,255.00	288,255.00	288,255.00
12110000	501180	CIR CRTS NON PROD CT,ST,VT,SS	0.00	31,908.78	0.00	0.00	0.00	0.00
12110000	501360	CIR CRTS UNUSED BENEFITS	0.00	356.00	0.00	0.00	0.00	0.00
12110000	501430	CIR CRTS JURY PER DIEM	22,000.00	26,382.84	22,000.00	22,000.00	22,000.00	22,000.00
12110000	501440	CIR CRTS WITNESS FEES	3,000.00	2,113.67	3,000.00	3,000.00	3,000.00	3,000.00
12110000	511510	CIR CRTS SOCIAL SECURITY	17,336.00	15,113.10	19,013.00	22,297.00	22,297.00	22,297.00
12110000	511520	CIR CRTS RETIREMENT	15,488.00	14,183.95	16,578.00	18,499.00	18,499.00	18,499.00
12110000	511530	CIR CRTS ST/LT DISABILTY INS	2,550.00	2,447.34	2,978.00	3,207.00	3,207.00	3,207.00
12110000	511540	CIR CRTS HEALTH INSURANCE	80,186.00	50,807.04	70,121.00	40,547.00	43,680.00	43,680.00
12110000	511550	CIR CRTS LIFE INSURANCE	0.00	0.00	0.00	248.00	248.00	248.00
12110000	511560	CIR CRTS WORKERS	2,395.00	4,259.12	2,415.00	2,135.00	2,135.00	2,135.00
12110000	511580	CIR COURT UNEMPLOYMENT COMP	0.00	1,725.72	0.00	0.00	0.00	0.00
12110000	522100	CIR CRTS CONTRACTED SERVICES	30,000.00	29,400.00	30,000.00	30,000.00	30,000.00	30,000.00
12110000	522250	CIR CRTS TELEPHONE	1,700.00	850.71	1,700.00	1,700.00	1,700.00	1,700.00
12110000	522480	CIR CRTS OFFICE EQUIP REPAIRS	500.00	0.00	500.00	500.00	500.00	500.00
12110000	522510	CIR CRTS TRANSCRIPTS	9,000.00	1,029.81	9,000.00	9,000.00	9,000.00	9,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
12110000	522570	CIR CRTS GAL FEE CHAP 48, 938	25,000.00	42,055.33	25,000.00	35,000.00	35,000.00	35,000.00
12110000	522571	CIR CRTS GAL FEE CHAP 51,54,55	40,000.00	31,866.97	40,000.00	40,000.00	40,000.00	40,000.00
12110000	522572	CIR CRTS GAL FEE FOR CHAP 767	80,000.00	55,927.45	80,000.00	70,000.00	70,000.00	70,000.00
12110000	522573	CIR CRTS GAL FEE CHAP 813 OTH	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
12110000	522574	CIR COURT COURT APPNTD COUNSEL	30,000.00	50,923.10	30,000.00	50,000.00	50,000.00	50,000.00
12110000	522575	COURT APPNTED COUNSEL -C/JHIPS	40,000.00	13,030.00	40,000.00	40,000.00	40,000.00	40,000.00
12110000	522580	CIR CRTS MEDICAL/PSYCH/PROF	60,000.00	45,568.25	60,000.00	60,000.00	60,000.00	60,000.00
12110000	522680	CIR CRTS MEDIATION COSTS	10,000.00	9,466.00	10,000.00	10,000.00	10,000.00	10,000.00
12110000	522722	CIR CRTS INTERPRETING FEES	35,000.00	30,587.40	35,000.00	35,000.00	35,000.00	35,000.00
12110000	522900	CIR CRTS BUILDING-EXP DESIGN	0.00	0.00	50,000.00	0.00	0.00	0.00
12110000	533110	CIR CRTS POSTAGE/BOX RENT	1,500.00	2,463.79	1,700.00	1,700.00	1,700.00	1,700.00
12110000	533120	CIR CRTS OFFICE STATIONERY,ETC	500.00	0.00	850.00	850.00	850.00	850.00
12110000	533130	CIR CRTS PRINTING/DUPLICATING	500.00	1,572.37	500.00	500.00	500.00	500.00
12110000	533140	CIR CRTS SMALL ITEMS OF EQUIP	10,000.00	1,292.39	10,000.00	10,000.00	10,000.00	10,000.00
12110000	533190	CIR CRTS OTHER OFFICE SUPPLIES	1,000.00	1,100.39	1,200.00	1,200.00	1,200.00	1,200.00
12110000	533230	CIR CRTS SUBSCRIPTION LAW ETC	0.00	0.00	0.00	5,500.00	5,500.00	5,500.00
12110000	533240	CIR CRTS MEMBERSHIP DUES	450.00	555.00	450.00	450.00	450.00	450.00
12110000	533250	CIR CRTS REG FEES/TUITION	300.00	100.00	300.00	300.00	300.00	300.00
12110000	533270	ANNUAL POCKET SUPPLEMENTS	100.00	0.00	100.00	100.00	100.00	100.00
12110000	533350	CIR CRTS MEALS	100.00	65.56	100.00	200.00	200.00	200.00
12110000	533360	CIR CRTS LODGING	450.00	278.00	450.00	500.00	500.00	500.00
12110000	533390	CIR CRTS MILEAGE	520.00	420.19	520.00	700.00	700.00	700.00
12110000	533440	CIR CRTS HOUSEHOLD/JANITOR SUP	900.00	549.67	900.00	900.00	900.00	900.00
12110000	588130	CIR CRTS OFFICE EQUIP($5,000+)	42,000.00	48,391.15	47,100.00	47,100.00	47,100.00	47,100.00
12110000	588230	CIR CRTS CAPTL OUTLAY($5,000+)	0.00	0.00	0.00	378,204.00	378,204.00	378,204.00
TOTAL	12110000 CIRCUIT COURT		545,036.00	332,807.10	615,535.00	988,092.00	606,225.00	606,225.00
TOTAL	100 GENERAL FUND		545,036.00	332,807.10	615,535.00	988,092.00	606,225.00	606,225.00
TOTAL	**21 REGISTER IN PROB/CI**		545,036.00	332,807.10	615,535.00	988,092.00	606,225.00	606,225.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
22 VICTIM/WITNESS								
100	100 GENERAL FUND							
12210000	**12210000 VICTIM/WITNESS PROGRAM**							
12210000	432223	STATE AID VICTIM/WITNESS	(47,315.00)	(38,560.41)	(47,315.00)	(44,950.00)	(44,950.00)	(44,950.00)
12210000	460000	VICTIM WITNESS SURCHARGE	(5,000.00)	(13,865.01)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
12210000	465172	VICTIM WTNS OTHR PRIVATE GRANT	0.00	(991.85)	0.00	0.00	0.00	0.00
12210000	499210	VICTIM W TRANSFER FRM GEN FUND	0.00	(1,118.72)	0.00	0.00	0.00	0.00
12210000	501110	VW SALARIES/WAGES	49,390.00	43,564.91	52,964.00	60,015.00	60,015.00	60,015.00
12210000	501180	VW NON PROD CT,ST,VT,SS	0.00	6,574.61	0.00	0.00	0.00	0.00
12210000	511510	VW SOCIAL SECURITY	3,822.00	3,611.62	4,103.00	4,649.00	4,649.00	4,649.00
12210000	511520	VW RETIREMENT	3,447.00	3,460.79	3,728.00	4,376.00	4,376.00	4,376.00
12210000	511530	VW ST/LT DISABILITY INS	568.00	608.83	670.00	759.00	759.00	759.00
12210000	511540	VW HEALTH INSURANCE	16,063.00	10,782.70	8,853.00	8,785.00	8,785.00	8,785.00
12210000	511550	VW LIFE INSURANCE	0.00	0.00	0.00	59.00	59.00	59.00
12210000	511560	VW WORKERS COMP	1,434.00	1,447.43	1,341.00	1,343.00	1,343.00	1,343.00
12210000	522250	VW TELEPHONE	110.00	95.59	120.00	120.00	120.00	120.00
12210000	522722	VW INTERPRETING FEES	400.00	274.76	400.00	400.00	400.00	400.00
12210000	533110	VW POSTAGE/BOX RENT	2,500.00	1,714.70	2,250.00	2,250.00	2,250.00	2,250.00
12210000	533130	VW PRINTING/DUPLICATING	150.00	0.00	150.00	150.00	150.00	150.00
12210000	533190	VW OTHER OFFICE SUPPLIES	500.00	246.77	500.00	500.00	500.00	500.00
12210000	533240	VW MEMBERSHIP DUES	50.00	0.00	50.00	50.00	50.00	50.00
12210000	533250	VW REG FEES/TUITION	200.00	75.00	400.00	400.00	400.00	400.00
12210000	533350	VW MEALS	150.00	97.15	150.00	150.00	150.00	150.00
12210000	533360	VW LODGING	400.00	196.00	500.00	500.00	500.00	500.00
12210000	533390	VW MILEAGE	400.00	244.75	400.00	400.00	400.00	400.00
12210000	543961	VICTIM WTNS PRVT GRANT EXP	0.00	991.85	0.00	0.00	0.00	0.00
TOTAL	12210000 VICTIM/WITNES		27,269.00	19,451.47	24,264.00	34,956.00	34,956.00	34,956.00
TOTAL	100 GENERAL FUND		27,269.00	19,451.47	24,264.00	34,956.00	34,956.00	34,956.00
TOTAL	**22 VICTIM/WITNESS**		27,269.00	19,451.47	24,264.00	34,956.00	34,956.00	34,956.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
23 CLERK OF CIRCUIT COURT								
100	100 GENERAL FUND							
12310000	**12310000 CLERK OF CIRCUIT COURTS**							
12310000	460000	CIRCUIT COURT FEES/COSTS	(150,000.00)	(183,978.50)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)
12310000	499210	CLRK CIR CR TRNSFR FRM GEN FND	0.00	(5,373.61)	0.00	0.00	0.00	0.00
12310000	501110	CLRK CIR CRTS SALARIES/WAGES	326,396.00	284,150.25	345,166.00	376,433.00	376,433.00	376,433.00
12310000	501180	CLRK CIR CRTS NONPROD CT,ST,VT	0.00	38,940.69	0.00	0.00	0.00	0.00
12310000	511510	CLRK CIR CRTS SOCIAL SECURITY	25,197.00	22,999.72	26,670.00	29,090.00	29,090.00	29,090.00
12310000	511520	CLRK CIR CRTS RETIREMENT	22,727.00	22,300.80	24,230.00	27,378.00	27,378.00	27,378.00
12310000	511530	CLRK CIR CRTS ST/LT DISABL INS	2,975.00	3,231.77	3,457.00	3,822.00	3,822.00	3,822.00
12310000	511540	CLRK CIR CRTS HEALTH INSURANCE	93,935.00	77,665.81	86,270.00	84,320.00	90,186.00	90,186.00
12310000	511550	CLRK CIR CRTS LIFE INSURANCE	0.00	0.00	0.00	375.00	375.00	375.00
12310000	511560	CLRK CIR CRTS WORKERS COMP	2,382.00	2,477.92	2,236.00	2,127.00	2,127.00	2,127.00
12310000	522100	CLRK CIR CRTS CONT SRVCS	225.00	0.00	250.00	250.00	250.00	250.00
12310000	522250	CLRK CIR CRTS TELEPHONE	2,500.00	2,218.65	2,500.00	3,000.00	3,000.00	3,000.00
12310000	533110	CLRK CIR CRTS POSTAGE/BOX RENT	5,500.00	6,903.82	6,000.00	6,000.00	6,000.00	6,000.00
12310000	533130	CLRK CIR CRTS PRINT/DUPLICATE	1,500.00	1,658.20	1,500.00	1,500.00	1,500.00	1,500.00
12310000	533190	CLRK CIR CRTS OTHR OFFICE SUPP	1,500.00	1,548.56	1,500.00	2,000.00	2,000.00	2,000.00
12310000	533240	CLRK CIR CRTS MEMBRSHP DUES	125.00	125.00	125.00	125.00	125.00	125.00
12310000	533250	CLRK CIR CRTS REG FEES/TUITION	180.00	105.00	180.00	180.00	180.00	180.00
12310000	533350	CLRK CIR CRTS MEALS	50.00	0.00	50.00	50.00	50.00	50.00
12310000	533360	CLRK CIR CRTS LODGING	350.00	196.00	350.00	350.00	350.00	350.00
12310000	533390	CLRK CIR CRTS MILEAGE	400.00	278.41	400.00	500.00	500.00	500.00
TOTAL	12310000 CLERK OF CIRC		335,942.00	275,448.49	350,884.00	387,500.00	393,366.00	393,366.00
TOTAL	100 GENERAL FUND		335,942.00	275,448.49	350,884.00	387,500.00	393,366.00	393,366.00
TOTAL	**23 CLERK OF CIRCUIT CO**		335,942.00	275,448.49	350,884.00	387,500.00	393,366.00	393,366.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
24 DISTRICT ATTORNEY								
100	100 GENERAL FUND							
12410000	**12410000 DISTRICT ATTORNEY**							
12410000	465170	DISTRICT ATTORNEY COST REIMB	(2,000.00)	(93.75)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
12410000	465171	DA DEFERRED DIVERSION AGREEMNT	(1,500.00)	(3,446.30)	(3,200.00)	(3,200.00)	(3,200.00)	(3,200.00)
12410000	465172	DA RESTITUTION SURCHARGE	(350.00)	(548.94)	(350.00)	(350.00)	(350.00)	(350.00)
12410000	499210	DST ATTY TRANSFER FRM GEN FUND	0.00	(3,919.31)	0.00	0.00	0.00	0.00
12410000	501110	DA SALARIES/WAGES	178,064.00	154,657.73	185,208.00	192,842.00	196,371.00	196,371.00
12410000	501120	DA OVERTIME	0.00	44.37	750.00	750.00	750.00	750.00
12410000	501180	DA NON PROD CT,ST,VT,SS	0.00	26,471.59	0.00	0.00	0.00	0.00
12410000	501360	DA UNUSED BENEFITS	1,000.00	0.00	0.00	0.00	0.00	0.00
12410000	501440	DA WITNESS FEES	2,000.00	1,040.03	2,000.00	2,000.00	2,000.00	2,000.00
12410000	511510	DA SOCIAL SECURITY	13,855.00	13,045.21	14,405.00	14,996.00	15,269.00	15,269.00
12410000	511520	DA RETIREMENT	12,497.00	12,505.38	13,087.00	14,114.00	14,371.00	14,371.00
12410000	511530	DA ST/LT DISABILITY INS	2,046.00	2,118.42	2,341.00	2,438.00	2,483.00	2,483.00
12410000	511540	DA HEALTH INSURANCE	40,218.00	46,308.72	56,126.00	55,787.00	38,462.00	38,462.00
12410000	511550	DA LIFE INSURANCE	0.00	0.00	0.00	190.00	185.00	185.00
12410000	511560	DA WORKERS COMP	308.00	310.63	301.00	313.00	319.00	319.00
12410000	522250	DA TELEPHONE	250.00	157.64	200.00	200.00	200.00	200.00
12410000	522480	DA OFFICE EQUIPMENT REPAIRS	250.00	274.50	300.00	300.00	300.00	300.00
12410000	522510	DA TRANSCRIPTS	1,250.00	2,004.75	1,500.00	1,500.00	1,500.00	1,500.00
12410000	522540	DA INVESTIGTN/EXPERT WITNS FEE	300.00	0.00	300.00	1,000.00	1,000.00	1,000.00
12410000	522550	DA PAPER SERVICE	1,250.00	608.00	1,250.00	1,250.00	1,250.00	1,250.00
12410000	522722	DA INTERPRETING FEES	800.00	1,560.00	1,000.00	1,000.00	1,000.00	1,000.00
12410000	533110	DA POSTAGE/BOX RENT	1,000.00	892.50	750.00	750.00	750.00	750.00
12410000	533130	DA PRINTING/DUPLICATING	750.00	305.73	500.00	500.00	500.00	500.00
12410000	533140	DA SMALL ITEMS OF EQUIP	3,500.00	3,631.66	3,500.00	3,500.00	3,500.00	3,500.00
12410000	533190	DA OTHER OFFICE SUPPLIES	1,300.00	920.34	1,100.00	1,500.00	1,500.00	1,500.00
12410000	533230	DA LEGAL PERIODICALS/LAW BOOKS	300.00	172.39	170.00	170.00	170.00	170.00
12410000	533240	DA MEMBERSHIP DUES	1,000.00	702.50	2,500.00	2,500.00	2,500.00	2,500.00
12410000	533250	DA REG FEES/TUITION	750.00	334.00	750.00	750.00	750.00	750.00
12410000	533260	DA ADVERTISING	100.00	0.00	0.00	0.00	0.00	0.00
12410000	533350	DA MEALS	100.00	367.83	300.00	600.00	600.00	600.00
12410000	533360	DA LODGING	600.00	978.00	750.00	2,000.00	2,000.00	2,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
12410000	533390	DA MILEAGE	350.00	528.31	400.00	400.00	400.00	400.00
12410000	533396	DA OTHER TRAVEL EXPENSES	0.00	0.00	0.00	1,600.00	1,600.00	1,600.00
TOTAL	12410000 DISTRICT ATTO		259,988.00	261,931.93	283,938.00	297,400.00	284,180.00	284,180.00
TOTAL	100 GENERAL FUND		259,988.00	261,931.93	283,938.00	297,400.00	284,180.00	284,180.00
TOTAL	**24 DISTRICT ATTORNEY**		259,988.00	261,931.93	283,938.00	297,400.00	284,180.00	284,180.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
31 REGISTER OF DEEDS								
100	100 GENERAL FUND							
13110000	**13110000 REGISTER OF DEEDS**							
13110000	411300	REAL ESTATE TRANSFER FEES	(68,000.00)	(110,113.81)	(69,000.00)	(90,000.00)	(90,000.00)	(90,000.00)
13110000	460000	REGISTER OF DEEDS FEES	(137,000.00)	(172,799.79)	(138,000.00)	(140,000.00)	(140,000.00)	(140,000.00)
13110000	499210	RED DEED TRANSFER FRM GEN FUND	0.00	(2,150.52)	0.00	0.00	0.00	0.00
13110000	501110	REG OF DEEDS SALARIES/WAGES	161,716.00	156,320.24	175,886.00	186,438.00	186,438.00	186,438.00
13110000	501180	REG OF DEEDS NON PROD CT,ST,VT	0.00	10,517.68	0.00	0.00	0.00	0.00
13110000	511510	REG OF DEEDS SOCIAL SECURITY	12,458.00	11,439.22	13,556.00	14,370.00	14,370.00	14,370.00
13110000	511520	REG OF DEEDS RETIREMENT	11,236.00	11,515.64	12,315.00	13,524.00	13,524.00	13,524.00
13110000	511530	REG OF DEEDS ST/LT DISABL INS	1,129.00	1,167.02	1,311.00	1,399.00	1,399.00	1,399.00
13110000	511540	REG OF DEEDS HEALTH INSURANCE	62,540.00	62,539.78	68,339.00	67,893.00	67,893.00	67,893.00
13110000	511550	REG OF DEEDS LIFE INSURANCE	0.00	0.00	0.00	190.00	190.00	190.00
13110000	511560	REG OF DEEDS WORKERS COMP	1,990.00	2,094.55	1,972.00	1,854.00	1,854.00	1,854.00
13110000	522100	REG OF DEEDS CONTRACTED SRVCS	10,000.00	7,278.90	10,000.00	10,000.00	10,000.00	10,000.00
13110000	522250	REG OF DEEDS TELEPHONE	300.00	142.19	300.00	300.00	300.00	300.00
13110000	522480	REG OF DEEDS OFFICE EQUIP REPR	500.00	0.00	500.00	500.00	500.00	500.00
13110000	533110	REG OF DEEDS POSTAGE/BOX RENT	1,800.00	906.95	1,800.00	1,502.00	1,502.00	1,502.00
13110000	533120	REG OF DEEDS OFFICE STATIONERY	1,000.00	131.34	1,000.00	1,000.00	1,000.00	1,000.00
13110000	533130	REG OF DEEDS PRINTNG/DUPLICATE	800.00	328.49	800.00	800.00	800.00	800.00
13110000	533140	REG OF DEEDS SML ITEMS EQUIP	1,500.00	107.92	1,500.00	1,500.00	1,500.00	1,500.00
13110000	533170	REG OF DEEDS RECORD BOOKS	5,000.00	2,201.04	5,000.00	5,000.00	5,000.00	5,000.00
13110000	533190	REG OF DEEDS OTHER OFFICE SUPP	500.00	100.00	500.00	500.00	500.00	500.00
13110000	533250	REG OF DEEDS REG FEES/TUITION	860.00	615.00	1,035.00	1,040.00	1,040.00	1,040.00
13110000	533360	REG OF DEEDS LODGING	1,197.00	523.37	1,197.00	1,245.00	1,245.00	1,245.00
13110000	533390	REG OF DEEDS MILEAGE	1,815.00	1,047.07	1,640.00	1,885.00	1,885.00	1,885.00
TOTAL	13110000 REGISTER OF D		71,341.00	(16,087.72)	91,651.00	80,940.00	80,940.00	80,940.00
TOTAL	100 GENERAL FUND		71,341.00	(16,087.72)	91,651.00	80,940.00	80,940.00	80,940.00
TOTAL	**31 REGISTER OF DEEDS**		71,341.00	(16,087.72)	91,651.00	80,940.00	80,940.00	80,940.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
32 MAINTENANCE								
100	100 GENERAL FUND							
13210000	**13210000 COURTHOUSE MAINTENANCE**							
13210000	432921	MAINT FD-AMRCN RESCUE PLN 2021	(1,138,500.00)	(1,041,351.44)	0.00	0.00	0.00	0.00
13210000	478300	MISC REVENUE MAINTENANCE	0.00	(3,593.71)	0.00	0.00	0.00	0.00
13210000	499210	CTHS MAINT TRANSFR FRM GEN FND	0.00	(8,426.05)	0.00	0.00	0.00	0.00
13210000	499220	CTHS MAINT TRNSFR SPECIAL REV	(500,000.00)	(500,000.00)	(100,000.00)	0.00	0.00	0.00
13210000	499230	CTHS TRANSFR FROM DEBT SRV FND	(300,000.00)	(300,000.00)	(100,000.00)	0.00	(750,000.00)	(750,000.00)
13210000	501110	CTHS MAINT SALARIES/WAGES	373,839.00	321,857.63	391,001.00	427,356.00	427,356.00	427,356.00
13210000	501120	CTHS MAINT OVERTIME	4,500.00	1,766.24	5,000.00	5,000.00	5,000.00	5,000.00
13210000	501180	CTHS MAINT NON PROD CT,ST,VT,S	0.00	57,706.69	0.00	0.00	0.00	0.00
13210000	501360	CTHS MAINT UNUSED BENEFITS	0.00	0.00	0.00	3,936.00	3,936.00	3,936.00
13210000	511510	CTHS MAINT SOCIAL SECURITY	29,272.00	27,524.03	30,672.00	33,790.00	33,790.00	33,790.00
13210000	511520	CTHS MAINT RETIREMENT	26,402.00	26,320.68	27,866.00	31,802.00	31,802.00	31,802.00
13210000	511530	CTHS MAINT ST/LT DISABILTY INS	4,296.00	4,413.64	4,943.00	5,402.00	5,402.00	5,402.00
13210000	511540	CTHS MAINT HEALTH INSURANCE	109,997.00	109,868.66	120,214.00	119,410.00	119,410.00	119,410.00
13210000	511550	CTHS MAINT LIFE INSURANCE	0.00	0.00	0.00	433.00	433.00	433.00
13210000	511560	CTHS MAINT WORKERS COMP	13,086.00	11,004.31	10,024.00	9,761.00	9,761.00	9,761.00
13210000	522100	CTHS MAINT CONT SERV - GARBAGE	7,000.00	4,546.68	7,000.00	7,000.00	7,000.00	7,000.00
13210000	522111	CTHS MAINT CONT SERV-SHREDDING	4,500.00	2,300.50	4,500.00	4,500.00	4,500.00	4,500.00
13210000	522160	CTHS MAINT CONT SRVCS ELEVATOR	14,000.00	9,480.00	14,000.00	14,000.00	14,000.00	14,000.00
13210000	522175	CTHS MAINT CONT SERV GENERATOR	5,000.00	2,772.47	5,000.00	5,000.00	5,000.00	5,000.00
13210000	522210	CTHS MAINT WATER	45,000.00	22,706.16	45,000.00	45,000.00	45,000.00	45,000.00
13210000	522220	CTHS MAINT ELECTRICITY	160,000.00	149,242.97	160,000.00	160,000.00	160,000.00	160,000.00
13210000	522240	CTHS MAINT HEATING FUEL	100,000.00	32,795.07	100,000.00	100,000.00	100,000.00	100,000.00
13210000	522250	CTHS MAINT TELEPHONE	2,100.00	2,418.77	3,000.00	3,000.00	3,000.00	3,000.00
13210000	522410	CTHS MAINT MOTOR VEHICLE/EQUIP	2,000.00	661.05	2,000.00	2,000.00	2,000.00	2,000.00
13210000	522450	CTHS MAINT GRNDS/GRNDS IMPROVE	2,500.00	18,752.92	2,500.00	9,000.00	9,000.00	9,000.00
13210000	525350	CTHS MAINT RENTAL SRVC HSEHOLD	5,000.00	3,726.44	5,000.00	5,000.00	5,000.00	5,000.00
13210000	533110	CTHS MAINT POSTAGE/BOX RENT	50.00	0.00	50.00	50.00	50.00	50.00
13210000	533130	CTHS MAINT PRINTING/DUPLICATNG	500.00	363.45	500.00	500.00	500.00	500.00
13210000	533140	CTHS MAINT SML ITEMS OF EQUIP	1,200.00	675.51	1,200.00	1,200.00	1,200.00	1,200.00
13210000	533190	CTHS MAINT OTHR OFFICE SUPPL	1,000.00	740.37	1,000.00	1,000.00	1,000.00	1,000.00
13210000	533210	CTHS MAINT PUB OF LEGL NOTICES	1,000.00	245.87	1,000.00	1,000.00	1,000.00	1,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
13210000	533440	CTHS MAINT HSEHOLD/JANITOR SUP	18,000.00	17,467.97	18,000.00	18,000.00	18,000.00	18,000.00
13210000	533510	CTHS MAINT FUEL & ADDITIVES	2,500.00	1,468.28	2,500.00	2,500.00	2,500.00	2,500.00
13210000	533620	CTHS MAINT TOOLS	1,000.00	919.70	1,000.00	1,000.00	1,000.00	1,000.00
13210000	543530	CTHS MAINT BLDGNG MAINT, EQUIP	20,000.00	12,756.73	20,000.00	20,000.00	20,000.00	20,000.00
13210000	543531	CTHS MAINT PLUMBING MAINT	12,000.00	3,871.18	12,000.00	12,000.00	12,000.00	12,000.00
13210000	543532	CTHC MAINT AIR CONDTNG MAINT	16,000.00	7,878.96	16,000.00	16,000.00	16,000.00	16,000.00
13210000	543533	CTHS MAINT BOILER MAINTENANCE	12,000.00	2,483.69	12,000.00	12,000.00	12,000.00	12,000.00
13210000	543534	CTHS MAINT ELECTRICAL MECHANIC	10,000.00	3,538.23	10,000.00	10,000.00	10,000.00	10,000.00
13210000	588221	CTHS MAINT CAPITAL OUTLAY-ARPA	1,138,500.00	1,041,351.44	0.00	0.00	0.00	0.00
13210000	588230	CTHS MAINT CAP OUTLAY($5,000+)	885,000.00	429,376.78	720,000.00	750,000.00	750,000.00	750,000.00
TOTAL	13210000	COURTHOUSE MA	1,088,742.00	479,631.87	1,552,970.00	1,836,640.00	1,086,640.00	1,086,640.00
13220000	**13220000**	**CRTHSE MAIN-SAFETY & SECUR**						
13220000	522100	CH MAINT SFSEC CNTRCT SERVICES	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
13220000	533140	CTHS MNT SSEC SMALL ITEM EQUIP	10,000.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
13220000	588230	CTHS MAIN SFSEC CAPITAL OUTLAY	15,000.00	2,480.00	15,000.00	15,000.00	15,000.00	15,000.00
TOTAL	13220000	CRTHSE MAIN-S	30,000.00	2,480.00	30,000.00	30,000.00	30,000.00	30,000.00
13230000	**13230000**	**CRTHSE MAIN-OLD JAIL**						
13230000	522111	CRTHSE MNT OLD JAIL MISC CONTR	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL	**13230000**	**CRTHSE MAIN-O**	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL	100	GENERAL FUND	1,118,742.00	482,111.87	1,592,970.00	1,876,640.00	1,126,640.00	1,126,640.00
TOTAL	**32**	**MAINTENANCE**	1,118,742.00	482,111.87	1,592,970.00	1,876,640.00	1,126,640.00	1,126,640.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
33 PLANNING, ZONING & LAND INFO								
100	100 GENERAL FUND							
13310000	**13310000 PLANNING AND ZONING**							
13310000	443280	ZONING FEES/PERMITS	0.00	(5,254.00)	0.00	0.00	0.00	0.00
13310000	443281	LAND USE FEES/PERMITS	(5,000.00)	(5,975.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
13310000	443282	POWTS FEES/PERMITS	(38,000.00)	(54,050.00)	(38,000.00)	(38,000.00)	(38,000.00)	(38,000.00)
13310000	443283	NONMETALLIC MINING FEES PERMIT	(15,000.00)	(20,805.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)
13310000	443284	ADDRESS SIGN REVENUE	(4,500.00)	(7,325.00)	(4,500.00)	(4,500.00)	(4,500.00)	(4,500.00)
13310000	443285	P&Z RENEWABLE ENERGY PERMIT/FE	0.00	(40,000.00)	0.00	(10,000.00)	(10,000.00)	(10,000.00)
13310000	499210	P & Z TRANSFER FROM GEN FUND	0.00	(4,478.37)	0.00	0.00	0.00	0.00
13310000	499230	P & Z TRANSFER FROM DEBT	0.00	0.00	0.00	0.00	(30,000.00)	(30,000.00)
13310000	501110	P&Z SALARIES/WAGES	200,777.00	176,335.25	214,739.00	226,932.00	226,932.00	226,932.00
13310000	501180	P&Z NON PROD CT,ST,VT,SS	0.00	27,890.53	0.00	0.00	0.00	0.00
13310000	501410	P&Z CTY BRD PER DIEM	3,500.00	3,370.00	3,500.00	3,500.00	3,500.00	3,500.00
13310000	511510	P&Z SOCIAL SECURITY	15,804.00	15,204.80	16,903.00	17,847.00	17,847.00	17,847.00
13310000	511520	P&Z RETIREMENT	14,013.00	14,096.49	15,113.00	16,546.00	16,546.00	16,546.00
13310000	511530	P&Z ST/LT DISABILITY INS	2,307.00	2,239.02	2,715.00	2,869.00	2,869.00	2,869.00
13310000	511540	P&Z HEALTH INSURANCE	43,303.00	42,774.06	64,852.00	52,350.00	52,350.00	52,350.00
13310000	511550	P&Z LIFE INSURANCE	0.00	0.00	0.00	190.00	190.00	190.00
13310000	511560	P&Z WORKERS COMP	4,570.00	4,733.26	4,351.00	3,992.00	3,992.00	3,992.00
13310000	511580	P&Z UNEMPLOYMENT COMPENSATIOI	0.00	0.00	0.00	0.00	0.00	0.00
13310000	522100	P&Z CONTRACTED SERVICES	5,000.00	1,500.00	5,000.00	5,000.00	5,000.00	5,000.00
13310000	522250	P&Z TELEPHONE	300.00	191.15	300.00	300.00	300.00	300.00
13310000	522410	P&Z MOTOR VEHICLE MAINTENANCE	1,500.00	649.82	1,500.00	1,500.00	1,500.00	1,500.00
13310000	533110	P&Z POSTAGE/BOX RENT	1,200.00	2,014.42	1,200.00	1,200.00	1,200.00	1,200.00
13310000	533120	P&Z OFFICE STATIONERY,ETC	350.00	0.00	350.00	350.00	350.00	350.00
13310000	533130	P&Z PRINTING/DUPLICATING	1,500.00	838.93	1,500.00	1,500.00	1,500.00	1,500.00
13310000	533140	P&Z SMALL ITEMS OF EQUIP	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
13310000	533190	P&Z OTHER OFFICE SUPPLIES	750.00	611.87	750.00	750.00	750.00	750.00
13310000	533210	P&Z PUBLICATN OF LEGAL NOTICES	1,500.00	161.08	1,500.00	1,500.00	1,500.00	1,500.00
13310000	533240	P&Z MEMBERSHIP DUES	250.00	110.00	250.00	250.00	250.00	250.00
13310000	533241	P&Z LICENSURE FEES	200.00	0.00	200.00	200.00	200.00	200.00
13310000	533250	P&Z REG FEES/TUITION	1,300.00	750.00	1,300.00	1,300.00	1,300.00	1,300.00
13310000	533350	P&Z MEALS	225.00	88.12	225.00	225.00	225.00	225.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
13310000	533360	P&Z LODGING	1,300.00	588.00	1,300.00	1,300.00	1,300.00	1,300.00
13310000	533390	P&Z MILEAGE	0.00	720.25	0.00	0.00	0.00	0.00
13310000	533510	P&Z FUEL & ADDITIVES	5,100.00	1,488.51	5,100.00	5,100.00	5,100.00	5,100.00
13310000	533974	P&Z ADDRESS SIGNS	2,500.00	2,465.59	2,500.00	2,500.00	2,500.00	2,500.00
13310000	588110	P&Z NEW AUTOMOBILES ($5,000+)	25,000.00	25,653.45	0.00	30,000.00	30,000.00	30,000.00
TOTAL	13310000	PLANNING AND	270,749.00	186,587.23	283,648.00	305,701.00	275,701.00	275,701.00
13320000	**13320000**	**SURVEYOR**						
13320000	463285	LOCAL REVENUE SURVEYOR	(2,500.00)	0.00	(2,500.00)	(2,500.00)	(2,500.00)	(2,500.00)
13320000	463286	CSM/PLAT REVIEW FEES	(4,500.00)	(7,100.00)	(4,500.00)	(4,500.00)	(4,500.00)	(4,500.00)
13320000	499210	P&Z SURVYR TRANSFR FRM GEN FND	0.00	(3,085.43)	0.00	0.00	0.00	0.00
13320000	499230	SURVEYOR TRANSFER FR DEBT SERV	0.00	0.00	(35,000.00)	0.00	0.00	0.00
13320000	501110	P&Z SURVEYOR SALARIES/WAGES	149,930.00	120,703.99	149,830.00	160,667.00	160,667.00	160,667.00
13320000	501120	SURVEYOR OVERTIME	0.00	146.25	0.00	0.00	0.00	0.00
13320000	501180	P&Z SURVEY NON PRD CT,ST,VT,SS	0.00	25,173.44	0.00	0.00	0.00	0.00
13320000	511510	P&Z SURVEYOR SOCIAL SECURITY	11,593.00	10,575.15	11,598.00	12,437.00	12,437.00	12,437.00
13320000	511520	P&Z RETIREMENT	9,794.00	9,661.25	9,869.00	11,014.00	11,014.00	11,014.00
13320000	511530	P&Z SURVEY ST/LT DISABILTY INS	1,613.00	1,682.39	1,773.00	1,910.00	1,910.00	1,910.00
13320000	511540	P&Z SURVEYOR HEALTH INSURANCE	27,348.00	27,348.26	29,919.00	29,677.00	29,677.00	29,677.00
13320000	511550	P&Z SURVEYOR LIFE INSURANCE	0.00	0.00	0.00	122.00	122.00	122.00
13320000	511560	P&Z SURVEYOR WORKERS COMP	4,349.00	4,214.87	3,790.00	3,593.00	3,593.00	3,593.00
13320000	522100	P&Z SURVEYOR CONTRACTED SRVC	3,000.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00
13320000	522140	P&Z DATA PROCESSING CONT SRVCS	2,000.00	765.96	2,000.00	2,000.00	2,000.00	2,000.00
13320000	522250	P&Z SURVEYOR TELEPHONE	150.00	62.06	150.00	150.00	150.00	150.00
13320000	522410	P&Z SURVEY MOTOR VEHICLE MAINT	1,500.00	1,284.63	1,500.00	1,500.00	1,500.00	1,500.00
13320000	522490	P&Z SURVEY OFFICE EQP SRVC AGR	1,500.00	1,270.50	1,500.00	1,500.00	1,500.00	1,500.00
13320000	533130	P&Z SURVEYOR PRINT/DUPLICATE	500.00	0.06	500.00	500.00	500.00	500.00
13320000	533140	P&Z SURVEYOR SML ITEMS EQUIP	1,500.00	287.52	1,500.00	1,500.00	1,500.00	1,500.00
13320000	533190	P&Z SURVEY OTHER OFFICE SUPPL	250.00	225.98	250.00	250.00	250.00	250.00
13320000	533240	P&Z SURVEYOR MEMBERSHIP DUES	450.00	180.00	450.00	450.00	450.00	450.00
13320000	533241	P&Z SURVEYOR LICENSURE FEES	100.00	81.80	100.00	100.00	100.00	100.00
13320000	533250	P&Z SURVEYOR REG FEES/TUITION	950.00	750.00	950.00	950.00	950.00	950.00
13320000	533350	P&Z SURVEYOR MEALS	75.00	52.00	75.00	75.00	75.00	75.00
13320000	533360	P&Z SURVEYOR LODGING	700.00	420.00	700.00	700.00	700.00	700.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
13320000	533510	P&Z SURVEYOR FUEL & ADDITIVES	3,500.00	2,718.88	3,500.00	3,500.00	3,500.00	3,500.00
13320000	533565	P&Z OPERATING MATERIALS	6,200.00	4,070.00	6,200.00	6,200.00	6,200.00	6,200.00
13320000	588110	P&Z SURVEY NEW AUTO ($5,000+)	0.00	0.00	35,000.00	0.00	0.00	0.00
13320000	588140	P&Z FIELD EQUIPMENT ($5,000+)	0.00	0.00	15,000.00	0.00	0.00	0.00
TOTAL	13320000 SURVEYOR		220,002.00	201,489.56	237,154.00	234,795.00	234,795.00	234,795.00
TOTAL	100 GENERAL FUND		490,751.00	388,076.79	520,802.00	540,496.00	510,496.00	510,496.00
310	**310 LAND INFORMATION SPECIAL REV**							
33300000	**33300000 LAND INFORMATION**							
33300000	432775	LAND INF ST AID BASE BUDGET GR	(50,000.00)	(58,144.00)	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)
33300000	432777	LAND INF ST AID TRAINING GRANT	(1,000.00)	0.00	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)
33300000	432779	LAND INF ST AID STRATEGIC IN G	(50,000.00)	(10,000.00)	(10,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
33300000	460000	LAND INF LAND RECORDS FEES	(50,000.00)	(42,448.00)	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)
33300000	466221	LAND INFORMATION LOCAL REVENUE	(2,500.00)	(2,002.97)	(2,500.00)	(2,500.00)	(2,500.00)	(2,500.00)
33300000	499210	LAND INF TRANSFER FROM GEN FND	0.00	(1,752.73)	0.00	0.00	0.00	0.00
33300000	499500	LAND INF FUND BAL APPLIED BDGT	(5,867.00)	0.00	(7,264.00)	(7,547.00)	(7,547.00)	(7,547.00)
33300000	501110	LAND INF SALARIES/WAGES	78,938.00	68,676.74	81,369.00	87,709.00	87,709.00	87,709.00
33300000	501180	LAND INF NON PROD CT,ST,VT,SS	0.00	11,598.62	0.00	0.00	0.00	0.00
33300000	511510	LAND INF SOCIAL SECURITY	6,108.00	5,901.01	6,303.00	6,795.00	6,795.00	6,795.00
33300000	511520	LAND INF RETIREMENT	5,509.00	5,540.90	5,727.00	6,395.00	6,395.00	6,395.00
33300000	511530	LAND INF ST/LT DISABILITY INS	907.00	925.85	1,029.00	1,109.00	1,109.00	1,109.00
33300000	511540	LAND INF HEALTH INSURANCE	16,062.00	16,062.18	17,579.00	17,388.00	17,388.00	17,388.00
33300000	511550	LAND INFO LIFE INSURANCE	0.00	0.00	0.00	63.00	63.00	63.00
33300000	511560	LAND INF WORKERS COMPENSATION	136.00	2,316.51	132.00	1,963.00	1,963.00	1,963.00
33300000	522100	LAND INF CONT SRV LAND RECORDS	3,250.00	3,732.00	3,250.00	4,250.00	4,250.00	4,250.00
33300000	522250	LAND INF TELEPHONE	100.00	31.03	100.00	100.00	100.00	100.00
33300000	533130	LAND INF PRINTING/DUPLICATING	1,500.00	1,162.91	1,500.00	1,500.00	1,500.00	1,500.00
33300000	533150	LAND INF EMPLOYEE ED/TRNG	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
33300000	533190	LAND INF OTHER OFFICE SUPPLIES	150.00	549.09	150.00	150.00	150.00	150.00
33300000	533240	LAND INF MEMBERSHIP DUES	150.00	65.00	150.00	150.00	150.00	150.00
33300000	533250	LAND INF REG FEES/TUITION	500.00	50.00	500.00	500.00	500.00	500.00
33300000	533350	LAND INFORMATION MEALS	75.00	0.00	75.00	75.00	75.00	75.00
33300000	533360	LAND INF LODGING	700.00	0.00	700.00	700.00	700.00	700.00
33300000	533510	LAND INF FUEL & ADDITIVES	200.00	0.00	200.00	200.00	200.00	200.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
33300000	543955	LAND INFO TRAINING GRANT	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
33300000	543961	LAND INF PROJECT EXPENSE	43,082.00	13,832.50	0.00	0.00	0.00	0.00
TOTAL	33300000 LAND INFORMAT		0.00	16,096.64	0.00	0.00	0.00	0.00
TOTAL	310 LAND INFORMATION S		0.00	16,096.64	0.00	0.00	0.00	0.00
TOTAL	**33 PLANNING, ZONING &**		490,751.00	404,173.43	520,802.00	540,496.00	510,496.00	510,496.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
34 CORONER								
100	100 GENERAL FUND							
13410000	**13410000 CORONER**							
13410000	460000	CORONER CREMATION FEES	(30,000.00)	(30,550.00)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)
13410000	465233	CORONER MISC FEES	(2,500.00)	(5,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)
13410000	501110	CORONER SALARIES/WAGES	7,000.00	6,907.68	8,000.00	8,000.00	8,000.00	8,000.00
13410000	501350	CORONER SPECIAL PAY/ON CALL	0.00	900.00	0.00	0.00	0.00	0.00
13410000	501480	CORONER PER DIEM	30,000.00	30,735.76	30,000.00	30,000.00	30,000.00	30,000.00
13410000	511510	CORONER SOCIAL SECURITY	2,600.00	2,948.70	2,600.00	2,600.00	2,600.00	2,600.00
13410000	511520	CORONER RETIREMENT	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
13410000	511560	CORONER WORKERS COMP	1,400.00	1,097.53	1,400.00	1,400.00	1,400.00	1,400.00
13410000	522250	CORONER TELEPHONE	500.00	722.09	700.00	700.00	700.00	700.00
13410000	522580	CORONER MEDICAL/PSYCH/PROF	35,000.00	48,434.00	38,000.00	38,000.00	38,000.00	38,000.00
13410000	533110	CORONER POSTAGE/BOX RENT	100.00	0.00	100.00	100.00	100.00	100.00
13410000	533130	CORONER PRINTING/DUPLICATING	450.00	7.99	300.00	300.00	300.00	300.00
13410000	533140	CORONER SMALL ITEMS OF EQUIP	1,000.00	4,078.46	1,000.00	1,000.00	1,000.00	1,000.00
13410000	533190	CORONER OTHER OFFICE SUPPLIES	500.00	1,351.38	500.00	500.00	500.00	500.00
13410000	533240	CORONER MEMBERSHIP DUES	200.00	90.00	200.00	200.00	200.00	200.00
13410000	533250	CORONER REG FEES/TUITION	300.00	0.00	300.00	300.00	300.00	300.00
13410000	533350	CORONER MEALS	0.00	52.60	100.00	100.00	100.00	100.00
13410000	533360	CORONER LODGING	300.00	0.00	300.00	300.00	300.00	300.00
13410000	533390	CORONER MILEAGE	1,500.00	2,029.40	1,500.00	1,500.00	1,500.00	1,500.00
13410000	533500	CORONER VEHICLE PARTS, MAINT	1,000.00	1,778.04	1,000.00	1,000.00	1,000.00	1,000.00
13410000	533510	CORONER - FUEL	900.00	721.67	900.00	900.00	900.00	900.00
TOTAL	13410000 CORONER		51,250.00	66,305.30	54,900.00	54,900.00	54,900.00	54,900.00
TOTAL	100 GENERAL FUND		51,250.00	66,305.30	54,900.00	54,900.00	54,900.00	54,900.00
TOTAL	**34 CORONER**		51,250.00	66,305.30	54,900.00	54,900.00	54,900.00	54,900.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
39 GENERAL-NO DEPT								
100	100 GENERAL FUND							
13900000	**13900000 GENERAL FUND NO DEPT**							
13900000	411110	GENERAL PROPERTY TAXES	(7,095,999.00)	(7,095,999.00)	(6,812,416.00)	(14,195,915.00)	(7,268,844.00)	(7,268,844.00)
13900000	411140	FOREST CROP TAXES FROM DISTR	(20,000.00)	(81,939.56)	(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
13900000	411150	SHARED OMITTED TAXES	0.00	(824.97)	0.00	0.00	0.00	0.00
13900000	411160	PERSONAL PROPERTY TAX AID	(162,600.00)	(162,600.28)	(478,954.00)	(478,954.00)	(478,954.00)	(478,954.00)
13900000	411210	CTY SHARE STATE SALES TAX	(200.00)	(400.66)	(200.00)	(200.00)	(200.00)	(200.00)
13900000	411800	INTEREST ON TAXES	(180,000.00)	(207,671.91)	(180,000.00)	(180,000.00)	(180,000.00)	(180,000.00)
13900000	432020	STATE SHARED TAXES	(3,013,530.00)	(3,017,097.44)	(3,072,313.00)	(3,072,313.00)	(3,168,514.00)	(3,168,514.00)
13900000	432030	EXEMPT COMPUTER STATE AID	(10,000.00)	(21,531.14)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)
13900000	432040	PAY IN LIEU OF TAXES FED PRO	(8,000.00)	(6,755.63)	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)
13900000	432050	INTERGOVT AGREEMENT HO CHUNK	(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
13900000	455125	AG USE PENALTIES	0.00	(8,729.81)	0.00	0.00	0.00	0.00
13900000	477410	CONTRIBUTION FROM POWER LINE	(34,000.00)	(33,885.00)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)
13900000	477500	REVENUE FLEX FORFEITURES	0.00	(21,746.12)	0.00	0.00	0.00	0.00
13900000	478210	RENT OF COUNTY OFFICES/BLDNGS	(5,000.00)	(65,273.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
13900000	478450	CREDIT CARD CASH REWARDS	0.00	(2,775.00)	0.00	0.00	0.00	0.00
13900000	488110	INTEREST ON GENERAL FUND INV	(1,000,000.00)	(2,473,721.09)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)
13900000	488510	MISC-TREASURER'S CANCELLED CHK	0.00	(662.47)	0.00	0.00	0.00	0.00
13900000	498320	SALE OF PROPERTY LOTS	0.00	(17,100.00)	0.00	0.00	0.00	0.00
13900000	499220	TRANSFER FROM SPECIAL REVENUE	(1,760,000.00)	(1,760,000.00)	(1,612,600.00)	(850,000.00)	(1,000,000.00)	(1,000,000.00)
13900000	499222	TRANSFER FRM SPC RV CCRLC DEBT	0.00	(433,639.02)	0.00	0.00	0.00	0.00
13900000	499230	TRANSFER FROM DEBT SERVICE FND	(100,000.00)	(100,000.00)	(377,255.00)	0.00	(375,000.00)	(375,000.00)
13900000	499500	FUND BAL APPLIED BUDGET MEMO	(2,698,960.00)	0.00	(4,670,007.00)	(691,666.00)	(4,829,367.00)	(4,829,367.00)
13900000	537500	FLEX PLAN EXPENDITURES	0.00	5,560.32	0.00	0.00	0.00	0.00
13900000	543990	LATCP - PROJECT EXP - FEDERAL	0.00	1,000.00	0.00	0.00	0.00	0.00
13900000	579000	CONTINGENT FUND NO LINE DETAIL	1,400,000.00	592,830.16	1,800,000.00	1,800,000.00	1,800,000.00	1,800,000.00
13900000	579210	TRANSFER GEN FUND CO SALES TAX	(2,956,530.00)	(2,956,530.00)	(3,124,666.00)	(3,185,155.00)	(3,235,155.00)	(3,235,155.00)
13900000	579290	TRANSFER TO SPECIAL REV FUND	20,000.00	20,000.00	0.00	0.00	20,000.00	20,000.00
TOTAL	**13900000 GENERAL FUND**		(17,644,819.00)	(17,869,491.62)	(19,619,411.00)	(21,945,203.00)	(19,807,034.00)	(19,807,034.00)

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
13920000	**13920000 DUPLICATING MACHINE**							
13920000	533130	COPIER NO LINE DETAIL	0.00	153.64	0.00	0.00	0.00	0.00
TOTAL	**13920000 DUPLICATING M**		0.00	153.64	0.00	0.00	0.00	0.00
13925000	**13925000 PROPERTY & LIABILITY INSUR**							
13925000	477435	PROPERTY/LIABILITY INSURANCE	(225,000.00)	(295,607.99)	(225,000.00)	(225,000.00)	(225,000.00)	(225,000.00)
13925000	545135	PROP/LIA INS DED ESCROW ACCT	125,500.00	179,137.69	150,000.00	150,000.00	150,000.00	150,000.00
13925000	555110	PROPERTY/LIABILITY INS BLDGS	81,000.00	101,314.00	104,300.00	98,100.00	98,100.00	98,100.00
13925000	555120	PROPERTY/LIABILTY INS VEHICLES	31,300.00	34,619.00	35,600.00	39,845.00	39,845.00	39,845.00
13925000	555130	PROPERTY/LIABILITY INSURANCE	196,300.00	196,803.00	202,700.00	299,000.00	299,000.00	299,000.00
13925000	555140	PROPERTY/LIABILITY INS BONDING	5,100.00	4,881.00	5,100.00	2,000.00	2,000.00	2,000.00
13925000	555150	PROPERTY/LIABILITY INS BOILER	9,300.00	0.00	9,300.00	11,100.00	11,100.00	11,100.00
TOTAL	**13925000 PROPERTY & LI**		223,500.00	221,146.70	282,000.00	375,045.00	375,045.00	375,045.00
13930000	**13930000 ECONOMIC & TOURISM PROMOTI**							
13930000	501410	ECO/TOUR PROM CTY BRD PER DIEM	1,400.00	280.00	1,000.00	1,400.00	1,400.00	1,400.00
13930000	511510	ECO/TOUR PROM SOCIAL SECURITY	107.00	21.43	77.00	107.00	107.00	107.00
13930000	511560	ECO/TOUR PROM WORKERS COMP	40.00	11.06	25.00	31.00	31.00	31.00
13930000	533390	ECO/TOUR PROM MILEAGE	600.00	105.60	600.00	600.00	600.00	600.00
13930000	543960	ECO/TOUR PROM ECON DEVELP COR	109,000.00	109,000.00	112,000.00	112,000.00	112,000.00	112,000.00
13930000	543961	ECO/TOUR PROM WE CENT REG PLAN	15,335.00	15,335.00	15,605.00	15,871.00	15,871.00	15,871.00
TOTAL	**13930000 ECONOMIC & TO**		126,482.00	124,753.09	129,307.00	130,009.00	130,009.00	130,009.00
13940000	**13940000 SPECIAL ACCOUNTING & AUDIT**							
13940000	522130	SPECIAL AUDITING/ACCOUNTING	59,000.00	58,538.69	69,000.00	71,000.00	71,000.00	71,000.00
13940000	522131	ACCOUNTING - INDIRECT COSTS	5,000.00	4,550.00	5,000.00	5,000.00	5,000.00	5,000.00
TOTAL	**13940000 SPECIAL ACCOU**		64,000.00	63,088.69	74,000.00	76,000.00	76,000.00	76,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
13970000	**13970000 FIRE SUPPRESSION**							
13970000	543961	FIRE SUPPRESSN NO LINE DETAIL	0.00	650.00	0.00	0.00	0.00	0.00
TOTAL	**13970000 FIRE SUPPRESS**		0.00	650.00	0.00	0.00	0.00	0.00
13980000	**13980000 CLARK COUNTY LIBRARY COMMI**							
13980000	501410	CC LIB COM CTY BRD PER DIEM	1,680.00	2,030.00	1,680.00	2,800.00	2,800.00	2,800.00
13980000	511510	CC LIB COM SOCIAL SECURITY	129.00	155.41	129.00	214.00	214.00	214.00
13980000	511560	CC LIB COM WORKERS COMP	49.00	63.33	42.00	62.00	62.00	62.00
13980000	525970	CC LIB COM PAYMENTS IN CTY	554,012.00	554,012.45	554,013.00	470,756.00	470,756.00	470,756.00
13980000	525975	CC LIB COM PAYMNT OUT OF CTY	86,268.00	86,267.59	88,350.00	87,969.00	87,969.00	87,969.00
13980000	533110	CC LIB COM POSTAGE/BOX RENT	0.00	21.90	25.00	25.00	25.00	25.00
13980000	533130	CC LIB COM PRINTING/DUPLICATNG	25.00	26.35	25.00	25.00	25.00	25.00
13980000	533240	REGIONAL REF LIB MEMBRSHP DUES	3,900.00	3,887.67	3,900.00	3,900.00	3,900.00	3,900.00
13980000	533390	CC LIB COM MILEAGE	300.00	176.00	300.00	600.00	600.00	600.00
13980000	533485	CC LIB COM TRAINING SUPPLIES	500.00	0.00	500.00	500.00	500.00	500.00
TOTAL	**13980000 CLARK COUNTY**		646,863.00	646,640.70	648,964.00	566,851.00	566,851.00	566,851.00
13990000	**13990000 CDBG LOANS-HOUSING AUTHORI**							
13990000	476830	CDBG LOAN HSNG ATHRY REPAYMEN	(200,000.00)	(92,186.33)	(200,000.00)	(200,000.00)	(200,000.00)	(200,000.00)
13990000	488112	CDBG HSNG ATHRTY INTEREST	0.00	(11,742.97)	0.00	0.00	0.00	0.00
13990000	533800	CDBG LOANS HOUSNG AUTH ADM EX	0.00	6,740.98	0.00	0.00	0.00	0.00
13990000	547600	CDBG LOANS HOUSING AUTH LOANS	200,000.00	65,731.23	200,000.00	200,000.00	200,000.00	200,000.00
TOTAL	13990000 CDBG LOANS-HO		0.00	(31,457.09)	0.00	0.00	0.00	0.00
TOTAL	100 GENERAL FUND		(16,583,974.00)	(16,844,515.89)	(18,485,140.00)	(20,797,298.00)	(18,659,129.00)	(18,659,129.00)

10/13/2025 | CLARK COUNTY

PROJECTION: 2026 CLARK COUNTY BUDGET REVENUES & EXPENDITURES

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
101	**101 GENERAL FUND-COUNTY SALES TAX**							
39050000	39050000 GEN FUND SALES TAX							
39050000	411200	COUNTY SALES TAX	(1,300,000.00)	(1,300,000.00)	(1,400,000.00)	(1,400,000.00)	(1,550,000.00)	(1,550,000.00)
39050000	411205	COUNTY SALES TAX OVER BUDGET	0.00	(1,785,155.61)	0.00	0.00	0.00	0.00
39050000	499500	CO SALES TAX FUND BAL APPLIED	(1,656,530.00)	0.00	(1,744,666.00)	(1,785,155.00)	(1,785,155.00)	(1,785,155.00)
39050000	579210	TRANSFER GEN FUND CO SALES TAX	2,956,530.00	2,956,530.00	3,144,666.00	3,185,155.00	3,335,155.00	3,335,155.00
TOTAL	**39050000 GEN FUND COUNTY SALES TAX**		0.00	(128,625.61)	0.00	0.00	0.00	0.00
TOTAL	101 GENERAL FUND-COUNT		0.00	(128,625.61)	0.00	0.00	0.00	0.00
TOTAL	39 GENERAL-NO DEPT		(16,583,974.00)	(16,973,141.50)	(18,485,140.00)	(20,797,298.00)	(18,659,129.00)	(18,659,129.00)

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
41 EMERGENCY MANAGEMENT								
100	100 GENERAL FUND							
14110000	**14110000 EMERGENCY MANAGEMENT**							
14110000	432800	STATE AID EMERGENCY MANAGEMEN	(44,241.00)	(40,508.74)	(39,996.00)	(39,996.00)	(39,996.00)	(39,996.00)
14110000	465176	EMERGENCY MGT MISC REVENUE	0.00	(22,302.99)	0.00	0.00	0.00	0.00
14110000	499210	EMRG MGT TRANSFER FRM GEN FUNC	0.00	(1,941.32)	0.00	0.00	0.00	0.00
14110000	501110	EM SALARIES/WAGES	104,504.00	77,221.18	94,104.00	98,823.00	98,823.00	98,823.00
14110000	501180	EM NON PROD CT,ST,VT,SS	0.00	11,911.81	0.00	0.00	0.00	0.00
14110000	511510	EM SOCIAL SECURITY	8,086.00	6,554.41	7,290.00	7,656.00	7,656.00	7,656.00
14110000	511520	EM RETIREMENT	4,991.00	4,992.81	5,373.00	5,828.00	5,828.00	5,828.00
14110000	511530	EM ST/LT DISABILITY INS	1,201.00	1,007.58	1,190.00	1,249.00	1,249.00	1,249.00
14110000	511540	EM HEALTH INSURANCE	18,023.00	18,022.87	19,656.00	19,583.00	19,583.00	19,583.00
14110000	511550	EM LIFE INSURANCE	0.00	0.00	0.00	47.00	47.00	47.00
14110000	511560	EM WORKERS COMP	2,133.00	2,574.11	1,961.00	2,212.00	2,212.00	2,212.00
14110000	522100	EM CONTRACTED SERVICES	6,250.00	33,300.90	6,250.00	6,250.00	6,250.00	6,250.00
14110000	522250	EM TELEPHONE	1,500.00	2,517.02	2,500.00	2,500.00	2,500.00	2,500.00
14110000	522410	EM MOTOR VEHICLE MAINTENANCE	1,500.00	1,225.31	1,500.00	1,500.00	1,500.00	1,500.00
14110000	525560	EM ELECTRICITY - COMM SYSTEM	13,500.00	13,651.27	13,500.00	13,500.00	13,500.00	13,500.00
14110000	525575	EM LP GAS - COMM SYSTEM-GENRTR	2,500.00	1,327.87	2,500.00	2,500.00	2,500.00	2,500.00
14110000	533110	EM POSTAGE/BOX RENT	200.00	4.67	200.00	200.00	200.00	200.00
14110000	533120	EM OFFICE STATIONERY,ETC	100.00	0.00	100.00	100.00	100.00	100.00
14110000	533130	EM PRINTING/DUPLICATING	500.00	25.48	500.00	500.00	500.00	500.00
14110000	533140	EM SMALL ITEMS OF EQUIP	5,000.00	0.00	5,000.00	0.00	0.00	0.00
14110000	533150	EM EMPLOYEE EDUC/TRNG	450.00	0.00	450.00	450.00	450.00	450.00
14110000	533190	EM OTHER OFFICE SUPPLIES	300.00	268.16	300.00	300.00	300.00	300.00
14110000	533240	EM MEMBERSHIP DUES	250.00	0.00	250.00	250.00	250.00	250.00
14110000	533250	EM REG FEES/TUITION	450.00	361.85	450.00	450.00	450.00	450.00
14110000	533260	EM ADVERTISING	350.00	0.00	350.00	350.00	350.00	350.00
14110000	533350	EM MEALS	100.00	45.87	100.00	100.00	100.00	100.00
14110000	533360	EM LODGING	600.00	98.00	600.00	600.00	600.00	600.00
14110000	533390	EM MILEAGE	100.00	0.00	100.00	100.00	100.00	100.00
14110000	533510	EM FUEL & ADDITIVES	5,000.00	2,478.06	4,000.00	4,000.00	4,000.00	4,000.00
14110000	588140	EM EQUIPMENT ($5,000+)	0.00	0.00	0.00	12,039.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
TOTAL	14110000 EMERGENCY MAN		133,347.00	112,836.18	128,228.00	141,091.00	129,052.00	129,052.00
14110610	**14110610 EMERGENCY MGNT - SARA PROJ**							
14110610	432810	STATE AID SARA PROJECT	(10,795.00)	(11,129.47)	(11,129.00)	(11,129.00)	(11,129.00)	(11,129.00)
14110610	499210	EM SARA TRANSFER FROM GEN FUND	0.00	(647.09)	0.00	0.00	0.00	0.00
14110610	501110	EM SARA SALARIES/WAGES	34,832.00	25,740.41	31,368.00	32,941.00	32,941.00	32,941.00
14110610	501180	EM SARA NON PROD CT,ST,VT,SS	0.00	3,970.62	0.00	0.00	0.00	0.00
14110610	511510	EM SARA SOCIAL SECURITY	2,695.00	2,184.83	2,430.00	2,552.00	2,552.00	2,552.00
14110610	511520	EM SARA RETIREMENT	1,663.00	1,664.32	1,791.00	1,943.00	1,943.00	1,943.00
14110610	511530	EM SARA ST/LT DISABILITY INS	400.00	342.13	397.00	416.00	416.00	416.00
14110610	511540	EM SARA HEALTH INSURANCE	6,008.00	6,007.79	6,552.00	6,527.00	6,527.00	6,527.00
14110610	511550	EM SARA LIFE INSURANCE	0.00	0.00	0.00	16.00	16.00	16.00
14110610	511560	EM SARA WORKERS COMP	711.00	858.14	654.00	737.00	737.00	737.00
14110610	522250	EM SARA TELEPHONE	500.00	838.98	500.00	500.00	500.00	500.00
14110610	522410	EM SARA MOTOR VEHICLE MAINT	0.00	408.42	0.00	0.00	0.00	0.00
14110610	533110	EM SARA POSTAGE/BOX RENT	100.00	0.00	100.00	100.00	100.00	100.00
14110610	533130	EM SARA PRINTING/DUPLICATING	200.00	0.00	200.00	200.00	200.00	200.00
14110610	533190	EM SARA OTHER OFFICE SUPPLIES	100.00	77.05	100.00	100.00	100.00	100.00
14110610	533250	EM SARA REG FEES/TUITION	250.00	120.62	250.00	250.00	250.00	250.00
14110610	533260	EM SARA PROJECT ADVERTISING	300.00	214.97	300.00	300.00	300.00	300.00
14110610	533350	EM SARA MEALS	0.00	15.29	0.00	0.00	0.00	0.00
14110610	533360	EM SARA LODGING	150.00	0.00	150.00	150.00	150.00	150.00
14110610	533390	EM SARA MILEAGE	100.00	0.00	100.00	100.00	100.00	100.00
14110610	533510	EM SARA FUEL & ADDITIVES	1,000.00	826.01	1,000.00	1,000.00	1,000.00	1,000.00
14110610	543955	EM SARA PROJECT EXPENSE	10,000.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL	14110610 EMERGENCY MGN		48,214.00	31,493.02	44,763.00	46,703.00	46,703.00	46,703.00
TOTAL	100 GENERAL FUND		181,561.00	144,329.20	172,991.00	187,794.00	175,755.00	175,755.00
TOTAL	**41 EMERGENCY MANAGEMEN**		181,561.00	144,329.20	172,991.00	187,794.00	175,755.00	175,755.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
42 SHERIFF								
100	100 GENERAL FUND							
14210000	**14210000 SHERIFF**							
14210000	432230	STATE AID FOR POLICE INSTRUCTN	(10,000.00)	(13,243.22)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)
14210000	432235	STATE AID MISC SHERIFF REV	(4,000.00)	(23,519.26)	(16,000.00)	(16,000.00)	(16,000.00)	(16,000.00)
14210000	432260	STATE AID REIMBURS FR DRUG INV	(6,000.00)	(5,864.06)	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)
14210000	465210	SHERIFF REVENUES	(111,200.00)	(13,325.30)	(111,200.00)	(111,000.00)	(111,000.00)	(111,000.00)
14210000	465211	VEHICLE SALES	(15,000.00)	(46,351.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)
14210000	465213	REIMBURSEMENT INS CLAIMS	(50,000.00)	(50,737.59)	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)
14210000	465214	REIMBURSEMENT FOR RESERVES	(10,000.00)	(2,424.62)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)
14210000	465216	WITNESS FEES	0.00	(25.51)	0.00	(200.00)	(200.00)	(200.00)
14210000	465217	PROCESS SERVICE	(20,000.00)	(18,762.90)	(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
14210000	465219	ESCORT FEES	(300.00)	(172.84)	(300.00)	(300.00)	(300.00)	(300.00)
14210000	465220	DOCUMENT SALES	(2,000.00)	(1,773.95)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
14210000	465223	NL DEPT DEF EQUIP SUP 1033 REV	0.00	(3,000.00)	0.00	0.00	0.00	0.00
14210000	465226	DRUG TASK FORCE REVENUES	(500.00)	0.00	(500.00)	(500.00)	(500.00)	(500.00)
14210000	499210	CLSO TRANSFER FROM GEN FUND	0.00	(11,217.95)	(20,000.00)	0.00	0.00	0.00
14210000	499230	CLSO TRANSFR FROM DEBT SRV FND	(250,000.00)	(250,000.00)	(226,145.00)	0.00	(582,484.00)	(582,484.00)
14210000	501110	CLSO SALARIES/WAGES	2,512,864.00	2,034,364.43	2,756,624.00	2,769,990.00	2,769,990.00	2,769,990.00
14210000	501115	CLSO SAL/WAGES EDUC/TRNG	0.00	100,008.92	0.00	0.00	0.00	0.00
14210000	501120	CLSO OVERTIME	300,000.00	316,169.64	280,000.00	290,000.00	290,000.00	290,000.00
14210000	501130	CLSO RESERVE OFFICERS	100,000.00	52,634.14	100,000.00	40,000.00	40,000.00	40,000.00
14210000	501170	CLSO PARK PATROL	0.00	2,767.58	0.00	0.00	0.00	0.00
14210000	501180	CLSO NON PROD CT,ST,VT,SS	0.00	325,722.09	0.00	0.00	0.00	0.00
14210000	501190	CLSO LONGEVITY	3,425.00	3,075.00	4,500.00	4,500.00	4,500.00	4,500.00
14210000	501350	CLSO SPECIAL PAY/ON CALL	60,000.00	68,192.43	60,000.00	70,000.00	70,000.00	70,000.00
14210000	501360	CLSO UNUSED BENEFITS	22,000.00	57,531.15	24,000.00	35,000.00	35,000.00	35,000.00
14210000	501410	CLSO CTY BRD PER DIEM	10,000.00	7,055.00	5,000.00	7,000.00	7,000.00	7,000.00
14210000	511510	CLSO SOCIAL SECURITY	231,781.00	218,889.52	249,125.00	248,167.00	248,167.00	248,167.00
14210000	511520	CLSO RETIREMENT	406,164.00	398,716.17	471,007.00	455,532.00	455,532.00	455,532.00
14210000	511530	CLSO ST/LT DISABILITY INS	21,525.00	20,911.72	26,411.00	27,518.00	27,518.00	27,518.00
14210000	511540	CLSO HEALTH INSURANCE	451,706.00	462,797.89	553,664.00	491,384.00	491,384.00	491,384.00
14210000	511550	CLSO LIFE INSURANCE	0.00	0.00	0.00	2,103.00	2,103.00	2,103.00
14210000	511560	CLSO WORKERS COMP	69,742.00	67,873.02	71,393.00	65,324.00	65,324.00	65,324.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
14210000	522100	CLSO CONTRACTED SERVICES	169,519.00	205,659.47	85,309.00	112,944.00	112,944.00	112,944.00
14210000	522220	CLSO ELECTRICITY	3,000.00	3,605.46	3,000.00	3,000.00	3,000.00	3,000.00
14210000	522250	CLSO TELEPHONE	38,000.00	50,942.41	40,000.00	40,000.00	40,000.00	40,000.00
14210000	522410	CLSO MOTOR VEHICLE MAINTENANCI	137,500.00	146,788.38	116,664.00	117,464.00	117,464.00	117,464.00
14210000	522420	CLSO EQUIPMENT REPAIR	2,000.00	1,252.50	2,000.00	2,000.00	2,000.00	2,000.00
14210000	522480	CLSO OFFICE EQUIPMENT REPAIRS	6,000.00	0.00	6,000.00	6,000.00	6,000.00	6,000.00
14210000	522490	CLSO OFFICE EQUIP SRVC AGR	15,000.00	7,692.00	15,000.00	15,000.00	15,000.00	15,000.00
14210000	522530	CLSO SPECIAL INVESTIGATION	5,000.00	9,141.17	5,000.00	5,000.00	5,000.00	5,000.00
14210000	522560	CLSO BLOOD/ALCOHOL TESTS	5,000.00	205.10	5,000.00	5,000.00	5,000.00	5,000.00
14210000	522580	CLSO MEDICAL/PSYCH/PROF	3,000.00	4,289.00	3,000.00	3,000.00	3,000.00	3,000.00
14210000	522722	CLSO INTERPRETING FEES	0.00	1,165.00	0.00	0.00	0.00	0.00
14210000	522980	CLSO WRECKER/AMBULANCE SERVIC	4,000.00	5,567.00	4,000.00	4,000.00	4,000.00	4,000.00
14210000	533110	CLSO POSTAGE/BOX RENT	1,500.00	2,224.95	1,500.00	1,500.00	1,500.00	1,500.00
14210000	533120	CLSO OFFICE STATIONERY,ETC	1,500.00	264.00	1,500.00	1,500.00	1,500.00	1,500.00
14210000	533130	CLSO PRINTING/DUPLICATING	8,000.00	935.40	8,000.00	8,000.00	8,000.00	8,000.00
14210000	533140	CLSO SMALL ITEMS OF EQUIP	89,110.00	159,305.43	113,334.00	108,701.00	108,701.00	108,701.00
14210000	533180	CLSO FREIGHT	9,000.00	2,702.17	9,000.00	9,000.00	9,000.00	9,000.00
14210000	533190	CLSO OTHER OFFICE SUPPLIES	6,000.00	6,922.62	6,000.00	6,000.00	6,000.00	6,000.00
14210000	533240	CLSO MEMBERSHIP DUES	2,000.00	3,341.00	2,000.00	2,000.00	2,000.00	2,000.00
14210000	533250	CLSO REG FEES/TUITION	25,000.00	18,303.02	25,000.00	30,000.00	30,000.00	30,000.00
14210000	533260	CLSO ADVERTISING	5,000.00	6,819.89	5,000.00	7,000.00	7,000.00	7,000.00
14210000	533350	CLSO MEALS	6,000.00	4,425.72	6,000.00	5,000.00	5,000.00	5,000.00
14210000	533360	CLSO LODGING	15,000.00	13,176.25	15,000.00	30,000.00	30,000.00	30,000.00
14210000	533390	CLSO MILEAGE	2,000.00	2,207.70	2,000.00	2,000.00	2,000.00	2,000.00
14210000	533460	CLSO CLOTHING/UNIFORMS	11,000.00	11,480.91	11,000.00	13,000.00	13,000.00	13,000.00
14210000	533510	CLSO FUEL & ADDITIVES	120,600.00	131,078.93	130,100.00	129,100.00	129,100.00	129,100.00
14210000	533950	CLSO FIREARM SUPPLIES	5,000.00	20,928.89	3,547.00	7,802.00	7,802.00	7,802.00
14210000	542233	NL DEPT DEF EQUIP SUP 1033 EXP	0.00	7,217.80	0.00	0.00	0.00	0.00
14210000	588110	CLSO NEW AUTOMOBILES ($5,000+)	276,008.00	321,108.00	226,945.00	282,485.00	282,485.00	282,485.00
TOTAL	14210000	SHERIFF	4,680,944.00	4,845,040.67	4,965,478.00	5,222,014.00	4,639,530.00	4,639,530.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
14210559	**14210559 SHERIFF K-9 PROGRAM**							
14210559	465210	K9 PROGRAM REVENUE N/L FUND	0.00	(2,975.99)	0.00	0.00	0.00	0.00
14210559	533140	CLSO K9 SMALL ITEMS OF EQUIP	6,000.00	6,498.03	6,000.00	6,000.00	6,000.00	6,000.00
TOTAL	14210559 SHERIFF K-9 P		6,000.00	3,522.04	6,000.00	6,000.00	6,000.00	6,000.00
14210570	**14210570 SHERIFF - DORCHESTER PATRO**							
14210570	460000	CLSO DORCHESTER REIMB FEES	0.00	(45,523.33)	0.00	0.00	0.00	0.00
14210570	501110	CLSO DORCHESTER PT SAL & WAGES	0.00	26,583.16	0.00	0.00	0.00	0.00
14210570	501120	CLSO DORCHESTER PATRL OVERTIME	0.00	844.94	0.00	0.00	0.00	0.00
14210570	511510	CLSO DORCHESTER P SOC SECURITY	0.00	2,094.11	0.00	0.00	0.00	0.00
14210570	511520	CLSO DORCHESTER PTL RETIREMENT	0.00	3,927.74	0.00	0.00	0.00	0.00
14210570	511540	CLSO DORCHESTER PTL HEALTH INS	0.00	197.59	0.00	0.00	0.00	0.00
14210570	511560	CLSO DORCHESTER P WORKERS COM	0.00	663.77	0.00	0.00	0.00	0.00
TOTAL	14210570 SHERIFF - DOR		0.00	(11,212.02)	0.00	0.00	0.00	0.00
14220000	**14220000 COMMUNICATIONS CENTER**							
14220000	432921	COMM-AMER RESCUE PLN ACT-SLFRF	0.00	(119,856.60)	0.00	0.00	0.00	0.00
14220000	499210	COMM CNTR TRANSFR FRM GEN FUNI	0.00	(17,594.53)	0.00	0.00	0.00	0.00
14220000	501110	COM CENTER SALARIES/WAGES	822,047.00	614,404.78	887,570.00	922,027.00	922,027.00	922,027.00
14220000	501115	COM CENTER SAL/WAGES EDUC/TRN	0.00	8,563.87	0.00	0.00	0.00	0.00
14220000	501120	COM CENTER OVERTIME	120,000.00	125,824.15	110,000.00	120,000.00	120,000.00	120,000.00
14220000	501130	COM CENTER RESERVE OFFICERS	26,000.00	30,114.43	30,000.00	30,000.00	30,000.00	30,000.00
14220000	501180	COM CNTR NON PROD CT,ST,VT,SS	0.00	95,334.21	0.00	0.00	0.00	0.00
14220000	501350	COM CENTER SPECIAL PAY/ON CALL	11,000.00	18,843.14	6,000.00	20,000.00	20,000.00	20,000.00
14220000	501360	COM CENTER UNUSED BENEFITS	5,000.00	772.93	5,000.00	5,000.00	5,000.00	5,000.00
14220000	511510	COM CENTER SOCIAL SECURITY	76,002.00	65,452.76	80,309.00	84,814.00	84,814.00	84,814.00
14220000	511520	COM CENTER RETIREMENT	68,551.00	61,606.89	72,960.00	79,825.00	79,825.00	79,825.00
14220000	511530	COM CNTR ST/LT DISABILITY INS	9,447.00	8,191.08	11,220.00	11,656.00	11,656.00	11,656.00
14220000	511540	COM CENTER HEALTH INSURANCE	243,876.00	162,992.61	214,045.00	251,054.00	251,054.00	251,054.00
14220000	511550	COM CENTER LIFE INSURANCE	0.00	0.00	0.00	808.00	808.00	808.00
14220000	511560	COM CENTER WORKERS COMP	24,043.00	21,800.45	24,355.00	23,726.00	23,726.00	23,726.00
14220000	511580	COM CENTER UNEMPLOYMENT COMF	0.00	864.29	0.00	0.00	0.00	0.00
14220000	522100	COM CENTER CONTRACTED SERVICES	3,000.00	6,440.00	10,000.00	10,000.00	10,000.00	10,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
14220000	522420	COM CENTER EQUIPMENT REPAIR	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
14220000	522490	COM CNTR OFFICE EQUIP SRVC AGR	41,481.00	19,736.00	41,481.00	173,779.00	173,779.00	173,779.00
14220000	522580	COM CENTER MEDICAL/PSYCHL/PRO	1,000.00	3,232.50	1,000.00	1,000.00	1,000.00	1,000.00
14220000	522722	COM CNTR INTERPRETING FEES	0.00	10,017.50	0.00	0.00	0.00	0.00
14220000	533130	COM CNTR PRINTING/DUPLICATING	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
14220000	533140	COM CTR SMALL ITEMS OF EQUIP	1,000.00	1,838.61	1,000.00	1,000.00	1,000.00	1,000.00
14220000	533180	COMMUNICATIONS CENTER FREIGHT	100.00	39.90	100.00	100.00	100.00	100.00
14220000	533190	COM CNTR OTHER OFFICE SUPPLIES	1,000.00	899.39	1,000.00	1,000.00	1,000.00	1,000.00
14220000	533250	COM CENTER REG FEES/TUITION	6,000.00	5,883.07	6,000.00	6,000.00	6,000.00	6,000.00
14220000	533350	COMMUNICATIONS CENTER MEALS	800.00	79.32	800.00	800.00	800.00	800.00
14220000	533360	COMMUICATIONS CENTER LODGING	1,400.00	1,078.00	1,400.00	1,400.00	1,400.00	1,400.00
14220000	533390	COMMUNICATIONS CENTER MILEAGE	500.00	(7.40)	500.00	500.00	500.00	500.00
14220000	533440	COM CTR HOUSEHOLD/JANITOR SUP	500.00	0.00	500.00	500.00	500.00	500.00
14220000	533460	COM CENTER CLOTHING/UNIFORMS	1,000.00	126.00	1,000.00	1,000.00	1,000.00	1,000.00
14220000	588221	COMM CTR CAPITAL-ARPA-SLFRF	0.00	4,055.55	0.00	0.00	0.00	0.00
TOTAL	14220000	COMMUNICATION	1,466,747.00	1,130,732.90	1,509,240.00	1,748,989.00	1,748,989.00	1,748,989.00
14230000	**14230000**	**JAIL**						
14230000	432235	ST AID-MISC JAIL REV	0.00	(19,338.23)	0.00	0.00	0.00	0.00
14230000	432303	PROBATION HOLDS/ES/RESTITUTION	(40,000.00)	(56,364.70)	(40,000.00)	(40,000.00)	(40,000.00)	(40,000.00)
14230000	465240	INMATE TELEPHONE COMMISSION	(10,000.00)	(23,909.57)	(20,000.00)	0.00	0.00	0.00
14230000	465241	HUBER FEES	(18,000.00)	(2,340.00)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
14230000	465242	BOARD OF PRISONERS	(219,000.00)	(46,160.00)	(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
14230000	465243	INMATE MED/PRESCR REIMBURSEMN	(15,000.00)	(12,726.91)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)
14230000	465244	CANTEEN REVENUES	(8,160.00)	(12,334.34)	(8,160.00)	(8,160.00)	(8,160.00)	(8,160.00)
14230000	465245	OTHER JAIL REVENUES	0.00	(2,855.28)	0.00	0.00	0.00	0.00
14230000	465247	JAIL LAUNDRY REVENUES	0.00	(15.12)	0.00	0.00	0.00	0.00
14230000	465249	ELECTRONIC MONITORING REVENUE	(36,000.00)	(6,180.00)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)
14230000	499210	JAIL TRANSFER FROM GEN FUND	0.00	(27,045.34)	0.00	0.00	0.00	0.00
14230000	501110	JAIL SALARIES/WAGES	1,250,887.00	1,006,529.35	1,375,296.00	1,399,087.00	1,399,087.00	1,399,087.00
14230000	501115	JAIL SAL/WAGES EDUC/TRNG	0.00	23,934.03	0.00	0.00	0.00	0.00
14230000	501120	JAIL OVERTIME	115,000.00	114,633.97	130,000.00	120,000.00	120,000.00	120,000.00
14230000	501130	JAIL RESERVE OFFICERS	15,000.00	20,881.48	15,000.00	40,000.00	40,000.00	40,000.00
14230000	501180	JAIL NON PROD CT,ST,VT,SS	0.00	136,994.17	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
14230000	501350	JAIL SPECIAL PAY/ON CALL	11,000.00	25,659.13	8,000.00	30,000.00	30,000.00	30,000.00
14230000	501360	JAIL UNUSED BENEFITS	50,000.00	1,596.98	20,000.00	20,000.00	20,000.00	20,000.00
14230000	511510	JAIL SOCIAL SECURITY	111,404.00	97,869.82	119,775.00	124,448.00	124,448.00	124,448.00
14230000	511520	JAIL RETIREMENT	99,447.00	90,709.57	108,815.00	114,248.00	114,248.00	114,248.00
14230000	511530	JAIL ST/LT DISABILITY INS	14,376.00	11,608.77	17,386.00	17,687.00	17,687.00	17,687.00
14230000	511540	JAIL HEALTH INSURANCE	298,938.00	237,267.21	351,291.00	342,457.00	342,457.00	342,457.00
14230000	511550	JAIL LIFE INSURANCE	0.00	0.00	0.00	1,183.00	1,183.00	1,183.00
14230000	511560	JAIL WORKERS COMP	35,242.00	32,192.77	36,324.00	34,813.00	34,813.00	34,813.00
14230000	522100	JAIL CONTRACTED SERVICES	20,075.00	68,660.94	30,075.00	371,895.00	371,895.00	371,895.00
14230000	522249	JAIL ELECTRONIC MONITORING FEE	0.00	3,975.20	0.00	0.00	0.00	0.00
14230000	522410	JAIL MOTOR VEHICLE MAINTENANCE	18,000.00	3,188.87	28,000.00	28,000.00	28,000.00	28,000.00
14230000	522420	JAIL EQUIPMENT REPAIR	6,000.00	4,768.07	6,000.00	6,000.00	6,000.00	6,000.00
14230000	522490	JAIL OFFICE EQUIP SRVC AGR	5,000.00	840.00	5,000.00	5,000.00	5,000.00	5,000.00
14230000	522580	JAIL MEDICAL/PSYCH/PROF	3,000.00	5,216.80	3,000.00	3,000.00	3,000.00	3,000.00
14230000	522722	JAIL INTERPRETING FEES	0.00	620.23	0.00	0.00	0.00	0.00
14230000	533130	JAIL PRINTING/DUPLICATING	2,000.00	0.90	2,000.00	2,000.00	2,000.00	2,000.00
14230000	533140	JAIL SMALL ITEMS OF EQUIP	4,000.00	3,175.33	4,000.00	6,000.00	6,000.00	6,000.00
14230000	533180	JAIL FREIGHT	800.00	497.74	800.00	800.00	800.00	800.00
14230000	533190	JAIL OTHER OFFICE SUPPLIES	1,000.00	510.51	1,000.00	1,000.00	1,000.00	1,000.00
14230000	533250	JAIL REG FEES/TUITION	5,000.00	5,918.50	5,000.00	5,000.00	5,000.00	5,000.00
14230000	533350	JAIL MEALS	2,000.00	574.29	2,000.00	2,000.00	2,000.00	2,000.00
14230000	533360	JAIL LODGING	10,000.00	3,472.17	10,000.00	10,000.00	10,000.00	10,000.00
14230000	533390	JAIL MILEAGE	1,000.00	1,004.85	1,000.00	1,000.00	1,000.00	1,000.00
14230000	533425	JAIL FOOD SUPPLIES	181,829.00	179,055.49	185,712.00	191,260.00	191,260.00	191,260.00
14230000	533440	JAIL HOUSEHOLD/JANITOR SUPPLIE	10,000.00	9,623.35	10,000.00	10,000.00	10,000.00	10,000.00
14230000	533460	JAIL CLOTHING/UNIFORMS	4,000.00	3,812.04	4,000.00	4,000.00	4,000.00	4,000.00
14230000	533510	JAIL FUEL & ADDITIVES	18,000.00	5,638.24	20,000.00	20,000.00	20,000.00	20,000.00
14230000	533815	JAIL PRESCRIPTIONS/MEDICINE	40,000.00	57,477.50	40,000.00	40,000.00	40,000.00	40,000.00
14230000	533930	JAIL BEDDING/BATH SUPPLIES	3,000.00	1,165.13	3,000.00	3,000.00	3,000.00	3,000.00
14230000	533990	JAIL CANTEEN SUPPLIES	8,160.00	9,549.20	8,160.00	8,160.00	8,160.00	8,160.00
TOTAL	14230000 JAIL		1,997,998.00	1,959,353.11	2,435,474.00	2,866,878.00	2,866,878.00	2,866,878.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
14240000	**14240000 SHERIFFS DEPARTMENT-ERT**							
14240000	465210	ERT DONATIONS/NON LAPSING	0.00	0.00	0.00	0.00	0.00	0.00
14240000	533140	CLSO ERT SMALL ITEMS OF EQUIP	11,600.00	6,578.42	25,200.00	29,600.00	29,600.00	29,600.00
TOTAL	14240000 SHERIFFS DEPA		11,600.00	6,578.42	25,200.00	29,600.00	29,600.00	29,600.00
14245000	**14245000 911**							
14245000	432235	GRANT RELATING TO E911	0.00	0.00	(325,875.00)	0.00	0.00	0.00
14245000	533140	911 SMALL ITEMS OF EQUIP	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
14245000	588140	E911 EQUIPMENT ($5,000+)	0.00	133,367.63	362,083.00	0.00	0.00	0.00
TOTAL	14245000 911		1,000.00	133,367.63	37,208.00	1,000.00	1,000.00	1,000.00
14250000	**14250000 JAIL ASSESSMENT**							
14250000	454120	JAIL ASSESSMENT SURCHARGE FEE	(33,738.00)	(37,925.74)	(33,738.00)	(33,738.00)	(33,738.00)	(33,738.00)
14250000	522490	JAIL ASSMNT OFF EQUIP SRVC AGR	0.00	10,108.99	0.00	0.00	0.00	0.00
14250000	533140	JAIL ASSMNT SML ITEMS OF EQUIP	33,738.00	13,542.22	33,738.00	33,738.00	33,738.00	33,738.00
TOTAL	14250000 JAIL ASSESSME		0.00	(14,274.53)	0.00	0.00	0.00	0.00
14255000	**14255000 SNOWMOBILE LAW ENFORCEMENT**							
14255000	432250	STATE AID FOR SNOWMOBILE LAW	(5,000.00)	0.00	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
14255000	501110	SNOW PTRL SALARIES/WAGES	1,500.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00
14255000	511510	SNOW PTRL SOCIAL SECURITY	115.00	0.00	115.00	115.00	115.00	115.00
14255000	511520	SNOW PTRL RETIREMENT	100.00	0.00	100.00	100.00	100.00	100.00
14255000	511560	SNOW PTRL WORKERS COMP	60.00	0.00	60.00	60.00	60.00	60.00
14255000	533140	SNOW PTRL SML ITEMS OF EQUIP	400.00	0.00	400.00	400.00	400.00	400.00
14255000	533510	SNOW PTRL FUEL & ADDITIVES	400.00	0.00	400.00	400.00	400.00	400.00
TOTAL	14255000 SNOWMOBILE LA		(2,425.00)	0.00	(2,425.00)	(2,425.00)	(2,425.00)	(2,425.00)
14260000	**14260000 WATER SAFETY PATROL**							
14260000	432240	STATE AID FOR WATER PATROL	(5,000.00)	0.00	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
14260000	501110	WATER PTRL SALARIES/WAGES	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
14260000	511510	WATER PTRL SOCIAL SECURITY	50.00	0.00	50.00	50.00	50.00	50.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
14260000	511520	WATER PTRL RETIREMENT	75.00	0.00	75.00	75.00	75.00	75.00
14260000	511560	WATER PTRL WORKERS COMP	20.00	0.00	20.00	20.00	20.00	20.00
14260000	533140	WATER PTRL SML ITEMS OF EQUIP	300.00	0.00	300.00	300.00	300.00	300.00
14260000	533510	WATER PTRL FUEL & ADDITIVES	300.00	0.00	300.00	300.00	300.00	300.00
TOTAL	14260000 WATER SAFETY		(3,255.00)	0.00	(3,255.00)	(3,255.00)	(3,255.00)	(3,255.00)
14265000	**14265000 HWY-SAFETY**							
14265000	501410	HWY SAFETY CTY BRD PER DIEM	400.00	0.00	400.00	400.00	400.00	400.00
14265000	511510	HWY SAFETY SOCIAL SECURITY	30.00	0.00	30.00	30.00	30.00	30.00
14265000	511560	HWY SAFETY WORKERS COMP	10.00	0.00	10.00	10.00	10.00	10.00
14265000	533390	HWY SAFETY MILEAGE	50.00	0.00	50.00	50.00	50.00	50.00
TOTAL	14265000 HWY-SAFETY		490.00	0.00	490.00	490.00	490.00	490.00
14270000	**14270000 ATV PATROL**							
14270000	432270	STATE AID ATV ENFORCEMENT	(30,000.00)	(12,045.10)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)
14270000	501110	ATV PTRL SALARIES/WAGES	3,000.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00
14270000	511510	ATV PTRL SOCIAL SECURITY	200.00	0.00	200.00	200.00	200.00	200.00
14270000	511520	ATV PTRL RETIREMENT	500.00	0.00	500.00	500.00	500.00	500.00
14270000	511560	ATV PTRL WORKERS COMP	120.00	0.00	120.00	120.00	120.00	120.00
14270000	533140	ATV PTRL SMALL ITEMS OF EQUIP	300.00	10.00	300.00	300.00	300.00	300.00
14270000	533510	ATV PTRL FUEL & ADDITIVES	250.00	0.00	250.00	250.00	250.00	250.00
TOTAL	14270000 ATV PATROL		(25,630.00)	(12,035.10)	(25,630.00)	(25,630.00)	(25,630.00)	(25,630.00)
TOTAL	100 GENERAL FUND		8,133,469.00	8,041,073.12	8,947,780.00	9,843,661.00	9,261,177.00	9,261,177.00
TOTAL	**42 SHERIFF**		8,133,469.00	8,041,073.12	8,947,780.00	9,843,661.00	9,261,177.00	9,261,177.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
50 HEALTH & HUMAN SERVICES MULTI								
245	**245 HHS - HOUSING COALITION**							
50010000	**50010000 HHS - HOUSING COALITION**							
50010000	466630	HHS HSING PRIVATE GRANT REV	0.00	(50.00)	0.00	0.00	0.00	0.00
50010000	499500	HSNG FUND BAL APPLIED-BUD MEMO	(23,000.00)	0.00	(19,000.00)	(13,253.00)	(13,253.00)	(13,253.00)
50010000	501410	HHS HOUSING CL CO BRD PER DIEM	3,000.00	1,255.00	3,000.00	2,000.00	2,000.00	2,000.00
50010000	511510	HHS HOUSING CL SOCIAL SECURITY	230.00	96.10	230.00	153.00	153.00	153.00
50010000	511520	HHS HOUSING COALITN RETIREMENT	0.00	35.88	100.00	50.00	50.00	50.00
50010000	511560	HHS HOUSING CL WRK COMPENSATN	86.00	50.21	75.00	50.00	50.00	50.00
50010000	533390	HHS HOUSING COALITION MILEAGE	1,200.00	493.90	1,000.00	1,000.00	1,000.00	1,000.00
50010000	543961	HHS HOUSING COALITION PROJ EXP	18,484.00	4,937.33	14,595.00	10,000.00	10,000.00	10,000.00
TOTAL	50010000 HHS - HOUSING		0.00	6,818.42	0.00	0.00	0.00	0.00
TOTAL	**245 HHS - HOUSING COAL**		0.00	6,818.42	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
290	**290 OPIOID EPIDEMIC SETTLEMENT**							
50000000	**50000000 HHS MULTI OPIOID EPDMC STL**							
50000000	480000	OPIOID EPIDEMIC SETTLEMENT	(26,794.00)	(194,378.95)	(34,618.00)	(73,191.00)	(73,191.00)	(73,191.00)
50000000	499500	HHS FUND BAL APPLIED-BUD MEMO	(15,000.00)	0.00	(200,000.00)	(240,000.00)	(240,000.00)	(240,000.00)
50000000	522100	OPIOID CONTRACTED SERVICES	0.00	6,752.80	0.00	0.00	0.00	0.00
50000000	533140	OPIOID SMALL ITEMS OF EQUIP	0.00	2,233.40	0.00	0.00	0.00	0.00
50000000	533260	OPIOID ADVERTISING	0.00	3,768.00	0.00	0.00	0.00	0.00
50000000	533300	OPIOID SUPPLIES	0.00	398.95	0.00	0.00	0.00	0.00
50000000	543961	PROJ EXP - HHS MULTI OPIOID	41,794.00	0.00	234,618.00	313,191.00	313,191.00	313,191.00
TOTAL	50000000 HHS MULTI OPI		0.00	(181,225.80)	0.00	0.00	0.00	0.00
TOTAL	**290 OPIOID EPIDEMIC SE**		0.00	(181,225.80)	0.00	0.00	0.00	0.00
TOTAL	50 HEALTH & HUMAN SERV		0.00	(174,407.38)	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
51 AGING-ADRC								
260	260 AGING & DISABILITY RSRC CENTER							
51000000	**51000000 ADRC-STATE GRANT FUND**							
51000000	432700	ADRC STATE GRANT FUND	(482,266.00)	(500,356.00)	(578,451.00)	(613,265.00)	(613,265.00)	(613,265.00)
51000000	501110	ADRC SALARIES/WAGES	263,791.00	262,914.70	325,341.00	346,672.00	346,672.00	346,672.00
51000000	501180	ADRC NON PROD CT,ST,VT,SS	0.00	27,464.70	0.00	0.00	0.00	0.00
51000000	501360	ADRC UNUSED BENEFITS	679.00	505.74	693.00	693.00	693.00	693.00
51000000	501410	ADRC COUNTY BOARD PER DIEM	6,720.00	5,140.00	6,720.00	6,720.00	6,720.00	6,720.00
51000000	511510	ADRC SOCIAL SECURITY	20,979.00	21,540.81	25,771.00	27,423.00	27,423.00	27,423.00
51000000	511520	ADRC RETIREMENT	18,411.00	20,078.22	22,897.00	25,276.00	25,276.00	25,276.00
51000000	511530	ADRC ST/LT DISABILITY INSRNC	3,039.00	3,198.48	4,122.00	4,391.00	4,391.00	4,391.00
51000000	511540	ADRC HEALTH INSURANCE	75,175.00	63,300.34	99,727.00	101,031.00	101,031.00	101,031.00
51000000	511550	ADRC LIFE INSURANCE	0.00	0.00	0.00	301.00	301.00	301.00
51000000	511560	ADRC WORKERS COMPENSATION	7,052.00	7,166.57	6,790.00	6,318.00	6,318.00	6,318.00
51000000	522100	ADRC CONTRACTED SERVICES	500.00	0.00	750.00	500.00	500.00	500.00
51000000	522130	ADRC AUDITING/ACCOUNTING	1,250.00	1,615.00	1,000.00	1,650.00	1,650.00	1,650.00
51000000	522140	ADRC DATA PROCESSING CONT SRVC	2,500.00	4,365.00	3,500.00	3,000.00	3,000.00	3,000.00
51000000	522250	ADRC TELEPHONE	2,500.00	2,392.02	2,500.00	2,500.00	2,500.00	2,500.00
51000000	522420	ADRC EQUIPMENT REPAIR	750.00	0.00	750.00	750.00	750.00	750.00
51000000	533110	ADRC POSTAGE/BOX RENT	750.00	670.14	1,000.00	750.00	750.00	750.00
51000000	533130	ADRC PRINTING/DUPLICATING	2,000.00	936.95	2,000.00	1,000.00	1,000.00	1,000.00
51000000	533140	ADRC SMALL ITEMS OF EQUIPMENT	1,000.00	1,506.57	2,000.00	1,500.00	1,500.00	1,500.00
51000000	533150	ADRC EDUCATION & TRAINING	0.00	87.92	0.00	200.00	200.00	200.00
51000000	533190	ADRC OTHER OFFICE SUPPLIES	1,000.00	504.35	970.00	1,000.00	1,000.00	1,000.00
51000000	533240	ADRC MEMBERSHIP DUES	300.00	784.90	250.00	800.00	800.00	800.00
51000000	533250	ADRC REGISTRATION FEES/TUITION	300.00	602.50	600.00	600.00	600.00	600.00
51000000	533260	ADRC ADVERTISING	500.00	0.00	400.00	250.00	250.00	250.00
51000000	533280	ADRC MARKETING	6,000.00	1,112.85	4,000.00	3,000.00	3,000.00	3,000.00
51000000	533350	ADRC MEALS	300.00	117.14	400.00	300.00	300.00	300.00
51000000	533360	ADRC LODGING	700.00	506.00	700.00	600.00	600.00	600.00
51000000	533390	ADRC MILEAGE	6,500.00	5,967.77	6,000.00	6,000.00	6,000.00	6,000.00
51000000	533391	ADRC TRAINING MILEAGE	750.00	1,130.31	750.00	1,200.00	1,200.00	1,200.00
51000000	555130	ADRC LIABILITY INSURANCE	1,400.00	1,474.62	1,400.00	1,500.00	1,500.00	1,500.00
51000000	555320	ADRC RENT OF BUILDING/OFFICES	11,340.00	11,340.00	11,340.00	11,340.00	11,340.00	11,340.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
51000000	555340	ADRC AMSO INDIRECT COSTS PARTL	46,080.00	53,933.00	46,080.00	56,000.00	56,000.00	56,000.00
TOTAL	**51000000 ADRC-STATE GR**		0.00	0.60	0.00	0.00	0.00	0.00
TOTAL	260 AGING & DISABILITY		0.00	0.60	0.00	0.00	0.00	0.00
TOTAL	51 AGING-ADRC		0.00	0.60	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
52 AGING								
250	250 AGING SPECIAL REVENUE FUND							
52103000	**52103000 AGN NUTRITION CONGREGATE M**							
52103000	**411110**	CONG NUT GENERAL PROPERTY TAX	(40,841.00)	(40,841.00)	(58,925.00)	(59,272.00)	(59,272.00)	(59,272.00)
52103000	432150	NUTR NSIP CONGREGATE MEALS	0.00	(2,805.00)	0.00	0.00	0.00	0.00
52103000	432560	NUTR C1 CONGREGATE NUTRITN GRT	(137,454.00)	(137,453.00)	(137,454.00)	(129,000.00)	(129,000.00)	(129,000.00)
52103000	465660	NUTRITION PROGRAM INCOME	(26,500.00)	(35,852.77)	(40,500.00)	(35,500.00)	(35,500.00)	(35,500.00)
52103000	499210	AG CONG NUT TRANSFR FR GEN FND	0.00	(1,575.97)	0.00	0.00	0.00	0.00
52103000	501110	CONG NUT SALARIES/WAGES	64,806.00	62,093.30	67,804.00	81,269.00	81,269.00	81,269.00
52103000	501120	AG CONG NUT OVERTIME	0.00	0.91	0.00	0.00	0.00	0.00
52103000	501180	CONG NUT NON PROD CT,ST,VT,SS	0.00	7,300.20	0.00	0.00	0.00	0.00
52103000	501360	CONG NUT UNUSED BENEFITS	1,537.00	1,363.90	554.00	554.00	554.00	554.00
52103000	511510	CONG NUT SOCIAL SECURITY	5,133.00	5,071.32	6,280.00	6,337.00	6,337.00	6,337.00
52103000	511520	CONG NUT RETIREMENT	4,484.00	4,840.01	4,688.00	5,720.00	5,720.00	5,720.00
52103000	511530	CONG NUT ST/LT DISABILITY INS	756.00	746.03	667.00	1,007.00	1,007.00	1,007.00
52103000	511540	CONG NUT HEALTH INSURANCE	16,537.00	12,223.73	16,895.00	13,580.00	13,580.00	13,580.00
52103000	511550	CONG NUT LIFE INSURANCE	0.00	0.00	0.00	97.00	97.00	97.00
52103000	511560	CONG NUT WORKERS COMPENSATIO	1,271.00	1,225.67	1,132.00	1,113.00	1,113.00	1,113.00
52103000	522130	CONG NUT AUDITING/ACCOUNTING	250.00	350.00	250.00	500.00	500.00	500.00
52103000	522180	CONG NUT CONTRACTED SRVC MEAL	96,000.00	90,225.00	125,000.00	100,000.00	100,000.00	100,000.00
52103000	522190	CONG NUT CONTRCTD SRVC DIETICN	1,236.00	1,505.92	1,200.00	1,000.00	1,000.00	1,000.00
52103000	522250	CONG NUT TELEPHONE	720.00	687.53	700.00	600.00	600.00	600.00
52103000	522420	CONG NUT EQUIPMENT REPAIR	250.00	0.00	150.00	150.00	150.00	150.00
52103000	533110	CONG NUT POSTAGE/BOX RENT	150.00	150.00	175.00	175.00	175.00	175.00
52103000	533130	CONG NUT PRINTING/DUPLICATING	250.00	550.00	275.00	275.00	275.00	275.00
52103000	533140	CONG NUT SMALL ITEMS OF EQPMNT	0.00	12.07	4.00	25.00	25.00	25.00
52103000	533190	CONG NUT OTHER OFFICE SUPPLIES	100.00	64.10	125.00	125.00	125.00	125.00
52103000	533240	CONG NUT MEMBERSHIP DUES	85.00	40.00	85.00	50.00	50.00	50.00
52103000	533250	CONG NUT REG FEES/TUITION	85.00	562.50	200.00	800.00	800.00	800.00
52103000	533260	CONG NUT ADVERTISING	150.00	0.00	150.00	0.00	0.00	0.00
52103000	533360	CONG NUT LODGING	100.00	49.00	100.00	100.00	100.00	100.00
52103000	533390	CONG NUT MILEAGE	1,200.00	938.77	1,600.00	1,600.00	1,600.00	1,600.00
52103000	533425	CONG NUT FOOD SUPPLIES	0.00	91.29	100.00	0.00	0.00	0.00
52103000	533431	CONG NUT FOOD SUPPLEMENTS	500.00	612.42	900.00	800.00	800.00	800.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
52103000	533432	CONG NUT FOOD SUPPLIES MILK	500.00	169.97	500.00	600.00	600.00	600.00
52103000	533440	CONG NUT HOUSEHLD/JANITOR SUP	350.00	244.55	350.00	350.00	350.00	350.00
52103000	533510	CONG NUT FUEL & ADDITIVES	0.00	75.00	0.00	150.00	150.00	150.00
52103000	533650	CONG NUT DISPOSABLE PAPER SUPP	3,500.00	3,205.91	3,500.00	3,500.00	3,500.00	3,500.00
52103000	533665	CONG NUT KITCHEN UTENSIL SUPPL	100.00	0.00	100.00	100.00	100.00	100.00
52103000	533675	CONG NUT STORAGE-TRANSPORT	100.00	0.00	50.00	50.00	50.00	50.00
52103000	535950	CONG NUT BANK CHARGES	45.00	0.00	45.00	45.00	45.00	45.00
52103000	555120	CONG NUT INSURANCE ON VEHICLES	0.00	251.81	500.00	300.00	300.00	300.00
52103000	555130	CONG NUT LIABILITY INSURANCE	900.00	695.05	900.00	900.00	900.00	900.00
52103000	555140	CONG NUT BONDING INSURANCE	100.00	0.00	100.00	100.00	100.00	100.00
52103000	555320	CONG NUT RENT OF BLDNG/OFFICES	3,600.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
TOTAL	52103000	AGN NUTRITION	0.00	(21,381.78)	0.00	0.00	0.00	0.00
52103500	**52103500**	**AGN NUTRITION HOME DELIVER**						
52103500	**411110**	HD NUT GENERAL PROPERTY TAX	(374,927.00)	(374,927.00)	(485,760.00)	(443,636.00)	(443,636.00)	(443,636.00)
52103500	432160	NSIP HOMEBOUND MEALS	(31,682.00)	(16,046.00)	(18,851.00)	(14,431.00)	(14,431.00)	(14,431.00)
52103500	432540	NUTR C2 HOMEBOUND GRANT	(38,078.00)	(38,239.00)	(38,078.00)	(40,000.00)	(40,000.00)	(40,000.00)
52103500	465690	C2 HOMEBOUND LUNCH COLLECTIOI	(308,500.00)	(166,630.04)	(139,500.00)	(168,800.00)	(168,800.00)	(168,800.00)
52103500	474590	AG HD MISCELLANEOUS-REVENUE	0.00	(5,071.58)	0.00	0.00	0.00	0.00
52103500	499210	AG NUT HD TRANSFER FRM GEN FND	(20,000.00)	(25,829.48)	0.00	0.00	0.00	0.00
52103500	501110	HD NUT SALARIES/WAGES	282,458.00	233,669.18	263,272.00	284,847.00	284,847.00	284,847.00
52103500	501120	AGN HD NUT OVERTIME	0.00	29.45	0.00	0.00	0.00	0.00
52103500	501180	HD NUT NON PROD CT,ST,VT,SS	0.00	18,674.83	0.00	0.00	0.00	0.00
52103500	501360	HD NUT UNUSED BENEFITS	3,773.00	3,355.21	16,812.00	831.00	831.00	831.00
52103500	511510	HD NUT SOCIAL SECURITY	22,120.00	19,147.40	21,623.00	22,100.00	22,100.00	22,100.00
52103500	511520	HD NUT RETIREMENT	14,227.00	12,133.89	12,668.00	14,636.00	14,636.00	14,636.00
52103500	511530	HD NUT ST/LT DISABILITY INS	2,918.00	2,209.91	2,682.00	3,207.00	3,207.00	3,207.00
52103500	511540	HD NUT HEALTH INSURANCE	24,131.00	17,849.42	23,240.00	18,176.00	18,176.00	18,176.00
52103500	511550	HD NUT LIFE INSURANCE	0.00	0.00	0.00	118.00	118.00	118.00
52103500	511560	HD NUT WORKERS COMPENSATION	7,141.00	6,238.92	5,239.00	5,384.00	5,384.00	5,384.00
52103500	522130	HD NUT AUDITING/ACCOUNTING	250.00	350.00	250.00	500.00	500.00	500.00
52103500	522180	HD NUT CONTRACTED SRVCS MEALS	301,000.00	197,429.64	250,000.00	250,000.00	250,000.00	250,000.00
52103500	522190	HD NUT CONTRCTD SRVC DIETICIAN	7,004.00	5,982.08	7,000.00	5,000.00	5,000.00	5,000.00
52103500	522250	HD NUT TELEPHONE	912.00	1,063.59	1,200.00	1,200.00	1,200.00	1,200.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
52103500	522410	HD NUT MOTOR VEHICLE MAINTNCE	15,000.00	12,337.14	15,000.00	15,000.00	15,000.00	15,000.00
52103500	533110	HD NUT POSTAGE/BOX RENT	1,300.00	1,200.00	1,500.00	1,200.00	1,200.00	1,200.00
52103500	533130	HD NUT PRINTING/DUPLICATING	1,200.00	1,200.00	1,000.00	1,200.00	1,200.00	1,200.00
52103500	533140	HD NUT SMALL ITEMS OF EQUIP	500.00	68.38	500.00	250.00	250.00	250.00
52103500	533190	OTHER OFFICE SUPPLIES	400.00	182.24	300.00	300.00	300.00	300.00
52103500	533240	HD NUT MEMBERSHIP DUES	85.00	40.00	85.00	60.00	60.00	60.00
52103500	533250	HD NUT MEAL REGS FEES &TUITION	85.00	67.50	85.00	75.00	75.00	75.00
52103500	533260	HD NUT ADVERTISING	150.00	68.25	600.00	0.00	0.00	0.00
52103500	533360	HD NUT LODGING	100.00	49.00	150.00	100.00	100.00	100.00
52103500	533390	HD NUT MILEAGE	2,200.00	1,328.83	2,500.00	3,800.00	3,800.00	3,800.00
52103500	533431	HD NUT FOOD SUPPLEMENTS	8,500.00	2,517.29	4,000.00	3,000.00	3,000.00	3,000.00
52103500	533440	HD NUT HOUSEHOLD/JANITOR SUP	150.00	0.00	150.00	150.00	150.00	150.00
52103500	533510	HD NUT FUEL & ADDITIVES	24,000.00	12,952.08	16,000.00	16,000.00	16,000.00	16,000.00
52103500	533650	HD NUT DISPOSABLE PAPER SUPPL	24,000.00	19,685.81	28,000.00	20,000.00	20,000.00	20,000.00
52103500	533665	HB MEALS KITCHEN UTENSIL SUP	100.00	0.00	100.00	100.00	100.00	100.00
52103500	533675	HD NUT STORAGE/TRANSPORT	1,500.00	0.00	1,000.00	1,800.00	1,800.00	1,800.00
52103500	535950	HB MEALS ADMIN BANK CHARGES	45.00	0.00	45.00	45.00	45.00	45.00
52103500	555120	HD NUT INSURANCE ON VEHICLES	1,600.00	1,426.90	1,000.00	1,500.00	1,500.00	1,500.00
52103500	555130	HD NUT LIABILITY INSURANCE	4,000.00	3,938.59	4,000.00	4,000.00	4,000.00	4,000.00
52103500	555320	HD NUT RENT OF BLDNG/OFFICES	750.00	600.00	600.00	700.00	700.00	700.00
52103500	588110	HD NUT NEW AUTOS ($5,000+)	30,000.00	28,989.50	10,000.00	0.00	0.00	0.00
TOTAL	52103500 AGN NUTRITION		8,412.00	(21,948.58)	8,412.00	8,412.00	8,412.00	8,412.00
52204000	**52204000 AGN STATE PHARM ASSISTANCE**							
52204000	432200	STATE PHARMACY ASST PROG GRANT	(5,433.00)	(5,433.00)	(5,433.00)	(5,433.00)	(5,433.00)	(5,433.00)
52204000	501110	ST PHARM SALARIES/WAGES	0.00	3,558.24	0.00	0.00	0.00	0.00
52204000	511510	ST PHARM SOCIAL SECURITY	0.00	274.99	0.00	0.00	0.00	0.00
52204000	511520	ST PHARM RETIREMENT	0.00	245.72	0.00	0.00	0.00	0.00
52204000	511530	ST PHARM ST/LT DISABILITY INS	0.00	42.87	0.00	0.00	0.00	0.00
52204000	511540	ST PHARM HEALTH INSURANCE	0.00	1,207.67	0.00	0.00	0.00	0.00
52204000	511560	ST PHARM WORKERS COMPENSATION	0.00	103.51	0.00	0.00	0.00	0.00
TOTAL	52204000 AGN STATE PHA		(5,433.00)	0.00	(5,433.00)	(5,433.00)	(5,433.00)	(5,433.00)

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
52204200	**52204200 AGN SHIP GRANT**							
52204200	432200	SHIP GRANT REVENUE	(4,470.00)	(4,470.00)	(4,470.00)	(3,500.00)	(3,500.00)	(3,500.00)
52204200	501110	SHIP SALARIES/WAGES	0.00	2,927.66	0.00	0.00	0.00	0.00
52204200	511510	SHIP SOCIAL SECURITY	0.00	226.23	0.00	0.00	0.00	0.00
52204200	511520	SHIP RETIREMENT	0.00	202.15	0.00	0.00	0.00	0.00
52204200	511530	SHIP ST/LT DISABILITY INS	0.00	35.27	0.00	0.00	0.00	0.00
52204200	511540	SHIP HEALTH INSURANCE	0.00	993.53	0.00	0.00	0.00	0.00
52204200	511560	SHIP WORKERS COMPENSATION	0.00	85.16	0.00	0.00	0.00	0.00
TOTAL	52204200 AGN SHIP GRAN		(4,470.00)	0.00	(4,470.00)	(3,500.00)	(3,500.00)	(3,500.00)
52204500	**52204500 AGN MIPPA-MED IMP P&P ACT**							
52204500	432205	ST PHARM MIPPA GRANT FED	(4,292.00)	(2,574.00)	(2,713.00)	(2,713.00)	(2,713.00)	(2,713.00)
52204500	501110	MIPPA SALARIES/WAGES	0.00	1,685.75	0.00	0.00	0.00	0.00
52204500	511510	MIPPA SOCIAL SECURITY	0.00	130.29	0.00	0.00	0.00	0.00
52204500	511520	MIPPA RETIREMENT	0.00	116.42	0.00	0.00	0.00	0.00
52204500	511530	MIPPA ST/LT DISABILITY INS	0.00	20.31	0.00	0.00	0.00	0.00
52204500	511540	MIPPA HEALTH INSURANCE	0.00	572.19	0.00	0.00	0.00	0.00
52204500	511560	MIPPA WORKERS COMPENSATION	0.00	49.04	0.00	0.00	0.00	0.00
TOTAL	52204500 AGN MIPPA-MED		(4,292.00)	0.00	(2,713.00)	(2,713.00)	(2,713.00)	(2,713.00)
52205000	**52205000 AGN SPAP/OCI FED MED ASST**							
52205000	432565	SPAP MEDICAL ASSISTANCE MATCH	(1,610.00)	(2,588.75)	(1,610.00)	(1,610.00)	(1,610.00)	(1,610.00)
52205000	501110	SPAP SALARIES/WAGES	0.00	1,695.47	0.00	0.00	0.00	0.00
52205000	511510	SPAP SOCIAL SECURITY	0.00	131.03	0.00	0.00	0.00	0.00
52205000	511520	SPAP RETIREMENT	0.00	117.08	0.00	0.00	0.00	0.00
52205000	511530	SPAP ST/LT DISABILITY INS	0.00	20.43	0.00	0.00	0.00	0.00
52205000	511540	SPAP HEALTH INSURANCE	0.00	575.42	0.00	0.00	0.00	0.00
52205000	511560	SPAP WORKERS COMPENSATION	0.00	49.32	0.00	0.00	0.00	0.00
TOTAL	52205000 AGN SPAP/OCI		(1,610.00)	0.00	(1,610.00)	(1,610.00)	(1,610.00)	(1,610.00)
52300000	**52300000 AGING SPECIAL REVENUE FUND**							
52300000	**411110**	AG SP RV GENRL PROPERTY TAXES	(45,372.00)	(45,372.00)	(64,089.00)	(61,643.00)	(61,643.00)	(61,643.00)

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
52300000	432560	COMM AGNG ST AID AG TITLE IIIB	(36,843.00)	(37,433.00)	(36,440.00)	(37,000.00)	(37,000.00)	(37,000.00)
52300000	432920	AG IIIB ARPA OTHER COVID-19	0.00	(9,186.00)	0.00	0.00	0.00	0.00
52300000	465680	COMM AGNG DAY CARE TRANSPORTN	(6,200.00)	(9,729.94)	(4,000.00)	(6,800.00)	(6,800.00)	(6,800.00)
52300000	499210	AG SP RV TRANSFER FROM GEN FND	0.00	(993.60)	0.00	0.00	0.00	0.00
52300000	501110	COMM AGNG SALARIES/WAGES	43,518.00	42,084.23	56,261.00	57,362.00	57,362.00	57,362.00
52300000	501180	COMM AGNG NON PROD CT,ST,VT,SS	0.00	4,729.01	0.00	0.00	0.00	0.00
52300000	501360	COMM AGNG UNUSED BENEFITS	516.00	442.26	526.00	527.00	527.00	527.00
52300000	511510	COMM AGNG SOCIAL SECURITY	3,407.00	3,483.03	4,399.00	4,484.00	4,484.00	4,484.00
52300000	511520	COMM AGNG RETIREMENT	3,037.00	3,261.61	3,960.00	4,182.00	4,182.00	4,182.00
52300000	511530	COMM AGNG ST/LT DISABILITY INS	500.00	526.47	718.00	732.00	732.00	732.00
52300000	511540	COMM AGNG HEALTH INSURANCE	9,380.00	9,072.84	10,246.00	13,788.00	13,788.00	13,788.00
52300000	511550	COMM AGNG LIFE INSURANCE	0.00	0.00	0.00	42.00	42.00	42.00
52300000	511560	COMM AGNG WORKERS COMPENSAT	757.00	799.45	719.00	726.00	726.00	726.00
52300000	522130	COMM AGNG AUDITING/ACCOUNTIN(	500.00	1,887.00	500.00	2,000.00	2,000.00	2,000.00
52300000	522250	COMM AGNG TELEPHONE	800.00	607.34	1,200.00	600.00	600.00	600.00
52300000	522610	COMM AGING CHORE SERVICES	6,000.00	1,595.00	6,000.00	0.00	0.00	0.00
52300000	522710	COMM AGNG PSRVC SPRTV HME CAR	800.00	1,561.79	400.00	0.00	0.00	0.00
52300000	533110	COMM AGNG POSTAGE/BOX RENT	2,200.00	1,884.11	2,200.00	3,000.00	3,000.00	3,000.00
52300000	533130	COMM AGNG PRINTING/DUPLICATIN(	1,000.00	3,131.01	1,000.00	3,000.00	3,000.00	3,000.00
52300000	533140	COMM AGNG SMALL ITEMS EQUIPMN	0.00	22.99	0.00	0.00	0.00	0.00
52300000	533190	COMM AGNG OTHER OFFC SUPPLIES	500.00	1,328.65	500.00	2,000.00	2,000.00	2,000.00
52300000	533250	COMM AGNG REG FEES/TUITION	0.00	137.50	0.00	0.00	0.00	0.00
52300000	533260	COMM AGNG ADVERTISING	0.00	26.83	250.00	0.00	0.00	0.00
52300000	533350	COMMUNITY AGING MEALS	0.00	18.97	0.00	0.00	0.00	0.00
52300000	533360	COMM AGING LODGING	0.00	98.00	0.00	0.00	0.00	0.00
52300000	533390	COMM AGNG MILEAGE	600.00	1,278.26	600.00	1,000.00	1,000.00	1,000.00
52300000	533395	COMM AGING TAXI CONTRCT TRANS	250.00	600.00	250.00	0.00	0.00	0.00
52300000	533425	COMM AGNG FOOD SUPPLIES	5,000.00	3,610.10	5,000.00	5,000.00	5,000.00	5,000.00
52300000	533470	AGNG COMM RECREATN/SOCIALZTN	7,000.00	86.71	7,000.00	7,000.00	7,000.00	7,000.00
52300000	533510	COMM AGNG FUEL & ADDITIVES	250.00	150.00	0.00	0.00	0.00	0.00
52300000	555110	COMM AGNG INSURANCE ON BLDNG	0.00	548.69	0.00	0.00	0.00	0.00
52300000	555130	COMM AGNG LIABILITY INSURANCE	0.00	3,464.93	400.00	0.00	0.00	0.00
52300000	555320	COMM AGNG RENT OF BLDG/OFFICES	2,400.00	2,400.00	2,400.00	0.00	0.00	0.00
TOTAL	52300000	AGING SPECIAL	0.00	(13,877.76)	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
52309500	**52309500 AGING EMRG FOOD & SHELTER**							
52309500	533425	AGING EFSP FOOD SUPPLIES	0.00	1,995.00	0.00	0.00	0.00	0.00
TOTAL	52309500 AGING EMRG FO		0.00	1,995.00	0.00	0.00	0.00	0.00
52406500	**52406500 AGN PREVENTION SERVICES II**							
52406500	**411110**	AGN IIID HEALTH GEN PROP TAXES	(426.00)	(426.00)	(426.00)	0.00	0.00	0.00
52406500	432415	AG PREV IIID SERV IIID ST AID	(4,614.00)	(3,422.00)	(4,614.00)	(4,079.00)	(4,079.00)	(4,079.00)
52406500	432920	IIID FED - ARPA OTHER COVID-19	0.00	375.00	0.00	0.00	0.00	0.00
52406500	465690	AG PREV IIID PROGRAM INCOME	(160.00)	(1,100.00)	(160.00)	(1,000.00)	(1,000.00)	(1,000.00)
52406500	533110	IIID PREV POSTAGE/BOX RNT	200.00	0.00	200.00	50.00	50.00	50.00
52406500	533130	IIID PREV PRINT/DUPLICATE	500.00	0.00	500.00	500.00	500.00	500.00
52406500	533140	IIID SMALL ITEMS OF EQUIPMENT	0.00	1,534.10	0.00	0.00	0.00	0.00
52406500	533250	AGN IIID REGSTN FEES & TUITION	800.00	2,350.00	800.00	629.00	629.00	629.00
52406500	533390	IIID PREV MILEAGE	300.00	47.40	300.00	500.00	500.00	500.00
52406500	533425	IIID PREV FOOD SUPPLIES	400.00	31.87	400.00	400.00	400.00	400.00
52406500	533480	IIID PREV ED SUPPLIES	3,000.00	559.20	3,000.00	3,000.00	3,000.00	3,000.00
TOTAL	52406500 AGN PREVENTIO		0.00	(50.43)	0.00	0.00	0.00	0.00
52507000	**52507000 AGN ELDERLY SERVICES**							
52507000	**411110**	ELD AGN GENERAL PROPERTY TAXES	(43,797.00)	(43,797.00)	(46,702.00)	(48,410.00)	(48,410.00)	(48,410.00)
52507000	432566	ELD AGN OFF ST AID BENEFIT SPC	(28,215.00)	(28,215.00)	(28,215.00)	(28,215.00)	(28,215.00)	(28,215.00)
52507000	465680	ELD AGN OFF BENEFIT SPECIALIST	0.00	(100.00)	0.00	(100.00)	(100.00)	(100.00)
52507000	499210	ELD AGN TRANSFER FROM GEN FUND	0.00	(1,645.17)	0.00	0.00	0.00	0.00
52507000	501110	ES AGNSALARIES/WAGES	69,574.00	46,451.05	71,515.00	74,234.00	74,234.00	74,234.00
52507000	501180	ES AGNNON PROD CT,ST,VT,SS	0.00	8.51	0.00	0.00	0.00	0.00
52507000	511510	ES AGNSOCIAL SECURITY	5,383.00	3,190.21	6,640.00	5,751.00	5,751.00	5,751.00
52507000	511520	ES AGNRETIREMENT	4,856.00	3,205.97	6,033.00	5,412.00	5,412.00	5,412.00
52507000	511530	ES AGNST/LT DISABILITY INSURNC	799.00	537.90	904.00	939.00	939.00	939.00
52507000	511540	ES AGNHEALTH INSURANCE	24,031.00	12,636.54	21,087.00	20,892.00	20,892.00	20,892.00
52507000	511550	ES AGN LIFE INSURANCE	0.00	0.00	0.00	63.00	63.00	63.00
52507000	511560	ES AGNWORKERS COMPENSATION	2,020.00	1,335.30	1,810.00	1,661.00	1,661.00	1,661.00
52507000	522130	ES AGN AUDITING/ACCOUNTING	200.00	200.00	200.00	200.00	200.00	200.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
52507000	522250	ES AGNTELEPHONE	675.00	645.99	675.00	675.00	675.00	675.00
52507000	533110	ES AGN POSTAGE/BOX RENT	375.00	125.00	375.00	250.00	250.00	250.00
52507000	533130	ES AGNPRINTING/DUPLICATING	250.00	250.00	250.00	250.00	250.00	250.00
52507000	533190	ES AGNOTHER OFFICE SUPPLIES	250.00	32.44	250.00	250.00	250.00	250.00
52507000	533240	ES AGN MEMBERSHIP DUES	35.00	35.00	35.00	35.00	35.00	35.00
52507000	533250	ES AGN REG FEES/TUITION	250.00	87.00	250.00	250.00	250.00	250.00
52507000	533360	ES AGN LODGING	200.00	0.00	200.00	200.00	200.00	200.00
52507000	533390	ES AGNMILEAGE	750.00	271.15	750.00	750.00	750.00	750.00
TOTAL	52507000	AGN ELDERLY S	37,636.00	(4,745.11)	36,057.00	35,087.00	35,087.00	35,087.00
52507500	**52507500**	**AGN ELDERLY SERV FED MD AS**						
52507500	432563	ELD FED MED ASSISTANCE MATCH F	(21,831.00)	(25,725.50)	(21,831.00)	(21,831.00)	(21,831.00)	(21,831.00)
52507500	501110	ES MA SALARIES/WAGES	0.00	16,848.35	0.00	0.00	0.00	0.00
52507500	511510	ES MA SOCIAL SECURITY	0.00	1,302.11	0.00	0.00	0.00	0.00
52507500	511520	ES MA RETIREMENT	0.00	1,163.49	0.00	0.00	0.00	0.00
52507500	511530	ES MA ST/LT DISABILITY INS	0.00	202.99	0.00	0.00	0.00	0.00
52507500	511540	ES MA HEALTH INSURANCE	0.00	5,718.41	0.00	0.00	0.00	0.00
52507500	511560	ES MA WORKERS COMPENSATION	0.00	490.15	0.00	0.00	0.00	0.00
TOTAL	52507500	AGN ELDERLY S	(21,831.00)	0.00	(21,831.00)	(21,831.00)	(21,831.00)	(21,831.00)
52600000	**52600000**	**AGN 3-E NATL FAMILY CAREGI**						
52600000	**411110**	3E NATL FAM CRGVR G PROP TAXES	(3,598.00)	(3,598.00)	(3,198.00)	0.00	0.00	0.00
52600000	432547	3E NATL FAMILY CARE STATE AID	(19,059.00)	(15,027.00)	(19,059.00)	(20,482.00)	(20,482.00)	(20,482.00)
52600000	465547	3-E FAMILY CAREGIVER DONATIONS	(1,200.00)	(20.00)	(1,200.00)	(1,200.00)	(1,200.00)	(1,200.00)
52600000	501110	3-E NFCSP SALARIES/WAGES	2,847.00	2,362.12	3,898.00	3,260.00	3,260.00	3,260.00
52600000	501180	3-E NFCSP NON PROD PTO	0.00	192.49	0.00	0.00	0.00	0.00
52600000	501360	3-E NFCSP UNUSED BENEFITS	109.00	80.92	111.00	111.00	111.00	111.00
52600000	511510	3-E NFCSP SOCIAL SECURITY	228.00	187.19	311.00	261.00	261.00	261.00
52600000	511520	3-E NFCSP RETIREMENT	199.00	181.95	274.00	238.00	238.00	238.00
52600000	511530	3-E NFCSP ST/LT DISABILTY INS	33.00	30.05	51.00	43.00	43.00	43.00
52600000	511540	3-E NFCSP HEALTH INSURANCE	961.00	770.27	1,048.00	836.00	836.00	836.00
52600000	511550	3-E NFCSP LIFE INSURANCE	0.00	0.00	0.00	2.00	2.00	2.00
52600000	511560	3-E NFCSP WORKERS COMP	5.00	4.51	6.00	5.00	5.00	5.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
52600000	522130	3-E NFCSP AUDITING/ACCOUNTING	150.00	150.00	150.00	150.00	150.00	150.00
52600000	522700	3-E NFCSP PURCHASED SERVICES	1,200.00	510.00	1,200.00	1,210.00	1,210.00	1,210.00
52600000	522710	3-E NF CSP PUR S-SUP HOME CARE	15,000.00	7,200.50	13,683.00	13,691.00	13,691.00	13,691.00
52600000	533110	3-E NFCSP POSTAGE/BOX RENT	400.00	201.91	400.00	200.00	200.00	200.00
52600000	533130	3-E NFCSP PRINT/DUPLICATE	500.00	500.00	500.00	400.00	400.00	400.00
52600000	533190	3-E NFCSP OTHER OFFICE SUPPL	75.00	0.00	75.00	75.00	75.00	75.00
52600000	533250	3-E NFCSP REG FEES/TUITION	750.00	50.00	750.00	0.00	0.00	0.00
52600000	533390	3-E NFCSP MILEAGE	0.00	0.00	0.00	200.00	200.00	200.00
52600000	533425	3-E NFCSP FOOD SUPPLIES	500.00	405.94	500.00	500.00	500.00	500.00
52600000	533480	3-E NFCSP ED SUPPLIES	500.00	2,219.44	500.00	500.00	500.00	500.00
52600000	555130	3-E NFCSP LIABILITY INSURANCE	400.00	0.00	0.00	0.00	0.00	0.00
TOTAL	52600000	AGN 3-E NATL	0.00	(3,597.71)	0.00	0.00	0.00	0.00
52700000	**52700000**	**AGN SR COMMUNITY RESOURCES**						
52700000	432560	STATE AID SR COMM RES	(8,412.00)	(8,412.00)	(8,412.00)	(8,412.00)	(8,412.00)	(8,412.00)
52700000	501110	SR COMM RS SALARIES/WAGES	0.00	6,492.35	0.00	0.00	0.00	0.00
52700000	501180	SR COMM RS NON PRD CT,ST,VT,SS	0.00	259.34	0.00	0.00	0.00	0.00
52700000	511510	SR COMM RS SOCIAL SECURITY	0.00	520.46	0.00	0.00	0.00	0.00
52700000	511520	SR COMM RS RETIREMENT	0.00	295.63	0.00	0.00	0.00	0.00
52700000	511530	SR COMM R ST/LT DISABILITY INS	0.00	55.33	0.00	0.00	0.00	0.00
52700000	511560	SR COMM RS WORKERS COMPENSATI	0.00	195.25	0.00	0.00	0.00	0.00
52700000	522410	SR COMM RS MOTOR VEHICLE MAINT	0.00	337.09	0.00	0.00	0.00	0.00
52700000	533510	SR CM RS FUEL & ADDITIVES	0.00	256.55	0.00	0.00	0.00	0.00
TOTAL	52700000	AGN SR COMMUN	(8,412.00)	0.00	(8,412.00)	(8,412.00)	(8,412.00)	(8,412.00)
52900000	**52900000**	**AGN ALZHEIMERS SPECIAL REV**						
52900000	**411110**	AG ALZ GENERAL PROPERTY TAXES	(1,613.00)	(1,613.00)	(1,650.00)	0.00	0.00	0.00
52900000	432590	STATE AID ALZHEIMERS DISEASE	(15,506.00)	(12,905.00)	(15,506.00)	(18,503.00)	(18,503.00)	(18,503.00)
52900000	501110	ALZ SALARIES/WAGES	1,424.00	1,438.88	1,392.00	1,630.00	1,630.00	1,630.00
52900000	501180	ALZ NON PROD CT,ST,VT,SS	0.00	96.24	0.00	0.00	0.00	0.00
52900000	501360	ALZ UNUSED BENEFITS	54.00	40.46	55.00	55.00	55.00	55.00
52900000	511510	ALZ SOCIAL SECURITY	114.00	113.63	116.00	130.00	130.00	130.00
52900000	511520	ALZ RETIREMENT	99.00	108.66	19.00	119.00	119.00	119.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
52900000	511530	ALZ ST/LT DISABILITY INSURANCE	16.00	18.02	19.00	21.00	21.00	21.00
52900000	511540	ALZ HEALTH INSURANCE	481.00	470.38	624.00	418.00	418.00	418.00
52900000	511550	ALZ LIFE INSURANCE	0.00	0.00	0.00	1.00	1.00	1.00
52900000	511560	ALZ WORKERS COMPENSATION	3.00	2.68	3.00	3.00	3.00	3.00
52900000	522114	ALZ SERV - PUBLIC INFORMATION	0.00	200.00	0.00	0.00	0.00	0.00
52900000	522700	ALZ PURCHASED SERVICES	0.00	0.00	0.00	101.00	101.00	101.00
52900000	522712	ALZ PURCHASD SERVICES DAY CARE	3,000.00	2,906.00	3,000.00	3,000.00	3,000.00	3,000.00
52900000	522715	ALZ PUR SERV RESPITE CARE	8,686.00	0.00	8,686.00	9,085.00	9,085.00	9,085.00
52900000	533101	ALZ CLIENT REIMB SUP HOME CARE	0.00	6,999.50	0.00	0.00	0.00	0.00
52900000	533110	ALZ POSTAGE/BOX RENT	130.00	227.39	130.00	428.00	428.00	428.00
52900000	533130	ALZ PRINTING/DUPLICATING	300.00	300.00	300.00	600.00	600.00	600.00
52900000	533190	ALZ OTHER OFFICE SUPPLIES	0.00	37.85	0.00	0.00	0.00	0.00
52900000	533390	ALZ MILEAGE	132.00	0.00	132.00	132.00	132.00	132.00
52900000	533425	ALZ FOOD SUPPLIES	500.00	126.60	500.00	500.00	500.00	500.00
52900000	533480	ALZ ED SUPPLIES	1,880.00	1,333.92	1,880.00	1,880.00	1,880.00	1,880.00
52900000	555130	ALZ LIABILITY INSURANCE	300.00	300.00	300.00	400.00	400.00	400.00
TOTAL	52900000 AGN ALZHEIMER		0.00	202.21	0.00	0.00	0.00	0.00
TOTAL	250 AGING SPECIAL REVE		0.00	(63,404.16)	0.00	0.00	0.00	0.00
TOTAL	52 AGING		0.00	(63,404.16)	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
53 PUBLIC HEALTH								
100	100 GENERAL FUND							
15300000	**15300000 PUBLIC HEALTH SERVICES**							
15300000	465525	PH - OTHER INCOME NOT GRANT	0.00	(3,171.50)	0.00	0.00	0.00	0.00
15300000	465560	PH HEALTH SERVICE/IMMUNIZATION	(17,000.00)	(51,277.37)	(20,000.00)	(25,000.00)	(25,000.00)	(25,000.00)
15300000	465562	PH IMMUNIZATION DONATIONS	(3,500.00)	(3,245.25)	(3,500.00)	(3,500.00)	(3,500.00)	(3,500.00)
15300000	465568	PH IMMUNIZATIONS MA	(100.00)	0.00	0.00	0.00	0.00	0.00
15300000	465574	PH - RADON KITS OTHER INCOME	(500.00)	(277.00)	(500.00)	(500.00)	(500.00)	(500.00)
15300000	499210	PH ADM TRANSFER FROM GEN FUND	0.00	(9,562.32)	0.00	0.00	0.00	0.00
15300000	501110	PH SALARIES/WAGES	187,430.00	166,979.75	199,623.00	222,554.00	221,033.00	221,033.00
15300000	501180	PH NON PROD CT,ST,VT,SS	0.00	27,740.89	0.00	0.00	0.00	0.00
15300000	501360	PH UNUSED BENEFITS	3,900.00	3,579.04	4,220.00	4,517.00	4,517.00	4,517.00
15300000	501410	PH CTY BRD PER DIEM	7,000.00	6,230.00	5,000.00	5,000.00	5,000.00	5,000.00
15300000	511510	PH SOCIAL SECURITY	15,336.00	15,089.07	16,170.00	17,969.00	17,851.00	17,851.00
15300000	511520	PH RETIREMENT	13,000.00	13,701.66	14,049.00	16,226.00	16,441.00	16,441.00
15300000	511530	PH ST/LT DISABILITY INS	2,154.00	2,169.08	2,524.00	2,813.00	2,794.00	2,794.00
15300000	511540	PH HEALTH INSURANCE	30,233.00	30,367.71	29,153.00	30,672.00	30,328.00	30,328.00
15300000	511550	PHLIFE INSURANCE	0.00	0.00	0.00	179.00	178.00	178.00
15300000	511560	PH WORKERS COMP	4,427.00	2,897.39	2,487.00	2,482.00	2,548.00	2,548.00
15300000	522100	PH CONTRACTED SERVICES	3,500.00	8,398.13	3,622.00	3,767.00	3,767.00	3,767.00
15300000	522195	PH LAB CERTIFICATION FEES	0.00	0.00	180.00	0.00	0.00	0.00
15300000	522250	PH TELEPHONE	500.00	265.79	300.00	300.00	300.00	300.00
15300000	522410	PH VEHICLE MAINTENANCE, ETC	1,000.00	615.58	1,000.00	1,000.00	1,000.00	1,000.00
15300000	522722	PH INTERPRETING FEES	500.00	209.95	300.00	250.00	250.00	250.00
15300000	533110	PH POSTAGE/BOX RENT	1,500.00	888.24	1,200.00	1,000.00	1,000.00	1,000.00
15300000	533130	PH PRINTING/DUPLICATING	1,000.00	665.41	750.00	750.00	750.00	750.00
15300000	533140	PH SMALL ITEMS OF EQUIP	500.00	231.99	500.00	250.00	250.00	250.00
15300000	533190	PH OTHER OFFICE SUPPLIES	1,500.00	1,105.15	1,200.00	1,000.00	1,000.00	1,000.00
15300000	533240	PH MEMBERSHIP DUES	830.00	580.88	871.00	1,037.00	1,037.00	1,037.00
15300000	533250	PH REG FEES/TUITION	300.00	0.00	0.00	0.00	0.00	0.00
15300000	533260	PH SRVCS ADVERTISING	300.00	0.00	300.00	300.00	300.00	300.00
15300000	533290	PH BIOLOGICALS NURSING SERVICE	14,000.00	32,224.58	18,000.00	20,000.00	20,000.00	20,000.00
15300000	533350	PH MEALS	78.00	0.00	78.00	0.00	0.00	0.00
15300000	533390	PH MILEAGE	2,500.00	2,383.15	2,500.00	3,000.00	3,000.00	3,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
15300000	533400	PH NURSING SUPPLIES	250.00	970.24	250.00	100.00	100.00	100.00
15300000	533510	PH FUEL & ADDITIVES	1,500.00	2,042.42	1,600.00	2,500.00	2,500.00	2,500.00
15300000	533553	PH VEHICLE CHARGE CONTRA ACCT	(10,000.00)	(10,080.95)	(10,000.00)	(12,000.00)	(12,000.00)	(12,000.00)
15300000	555120	PH INSURANCE ON VEHICLES	1,500.00	1,570.05	1,500.00	1,700.00	1,700.00	1,700.00
TOTAL	15300000	PUBLIC HEALTH	263,638.00	243,291.76	273,377.00	298,366.00	296,644.00	296,644.00
15300040	**15300040**	**PH - LEAD RN**						
15300040	499210	PH LEAD RN TRANSFR FRM GEN FND	0.00	(877.38)	0.00	0.00	0.00	0.00
15300040	501110	PH LEAD RN SALARIES/WAGES	46,731.00	22,005.38	50,790.00	60,850.00	58,527.00	58,527.00
15300040	501180	PH LEAD RN NON PRD CT,ST,VT,SS	0.00	17,743.50	0.00	0.00	0.00	0.00
15300040	511510	PH LEAD RN SOCIAL SECURITY	3,616.00	2,884.21	3,935.00	4,714.00	4,534.00	4,534.00
15300040	511520	PH LEAD RN RETIREMENT	3,214.00	2,743.29	3,575.00	4,437.00	4,267.00	4,267.00
15300040	511530	PH LEAD RN ST/LT DISABILTY INS	537.00	551.93	642.00	769.00	740.00	740.00
15300040	511540	PH LEAD RN HEALTH INSURANCE	13,090.00	12,461.76	14,872.00	16,886.00	16,241.00	16,241.00
15300040	511550	PH LEAD RN LIFE INSURANCE	0.00	0.00	0.00	41.00	39.00	39.00
15300040	511560	PH LEAD RN WORKERS COMP	1,357.00	1,167.64	1,286.00	1,362.00	1,310.00	1,310.00
15300040	533250	PH LEAD RN REG FEES/TUITION	70.00	61.00	351.00	82.00	82.00	82.00
15300040	533350	PH LEAD RN MEALS	39.00	0.00	39.00	0.00	0.00	0.00
15300040	533390	PH LEAD RN MILEAGE	100.00	77.27	100.00	100.00	100.00	100.00
TOTAL	15300040	PH - LEAD RN	68,754.00	58,818.60	75,590.00	89,241.00	85,840.00	85,840.00
15300060	**15300060**	**PH - NURSES**						
15300060	499210	PH NURSES TRANSFR FRM GEN FUND	0.00	(1,722.40)	0.00	0.00	0.00	0.00
15300060	501110	PH NURSES SALARIES/WAGES	110,214.00	50,888.68	121,114.00	152,142.00	146,221.00	146,221.00
15300060	501120	PH NRS OVERTIME	0.00	1.13	0.00	0.00	0.00	0.00
15300060	501180	PH NURSES NON PROD CT,ST,VT,SS	0.00	28,469.59	0.00	0.00	0.00	0.00
15300060	511510	PH NURSES SOCIAL SECURITY	8,528.00	5,629.75	9,382.00	11,785.00	11,327.00	11,327.00
15300060	511520	PH NURSES RETIREMENT	7,693.00	5,478.10	8,524.00	11,093.00	10,662.00	10,662.00
15300060	511530	PH NURSES ST/LT DISABILITY INS	1,266.00	1,031.09	1,532.00	1,923.00	1,848.00	1,848.00
15300060	511540	PH NURSES HEALTH INSURANCE	39,270.00	27,690.04	41,642.00	52,989.00	47,533.00	47,533.00
15300060	511550	PH NURSE LIFE INSURANCE	0.00	0.00	0.00	129.00	123.00	123.00
15300060	511560	PH NURSES WORKERS COMP	3,200.00	2,327.22	3,066.00	3,405.00	3,273.00	3,273.00
15300060	533240	PH NURSES MEMBERSHIP DUES	265.00	183.00	573.00	411.00	411.00	411.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
15300060	533350	PH NURSES MEALS	117.00	0.00	0.00	0.00	0.00	0.00
15300060	533390	PH NURSES MILEAGE	300.00	364.87	300.00	300.00	300.00	300.00
TOTAL	15300060	PH - NURSES	170,853.00	120,341.07	186,133.00	234,177.00	221,698.00	221,698.00
15300070	**15300070**	**PH - ENVIRON HEALTH ED SPC**						
15300070	499210	PH ENV HLTH TRANSFR FR GEN FND	0.00	(893.86)	0.00	0.00	0.00	0.00
15300070	501110	PH ENV HLTH ED SPCL SAL/WAGES	32,032.00	23,361.84	52,932.00	70,620.00	69,022.00	69,022.00
15300070	501180	PH ENV HLTH ED SPCL NON PRD CT	0.00	17,611.74	0.00	0.00	0.00	0.00
15300070	511510	PH ENV HLTH ED SPCL SOC SECRTY	2,478.00	3,158.44	4,100.00	5,471.00	5,347.00	5,347.00
15300070	511520	PH ENV HLTH ED SPCL RETIREMENT	2,236.00	2,828.82	3,725.00	5,149.00	5,033.00	5,033.00
15300070	511530	PH ENV HLTH ED SPCL ST/LT DISA	368.00	484.29	669.00	893.00	873.00	873.00
15300070	511540	PH ENV HLTH ED SPCL HLTH INS	3,928.00	4,915.98	6,622.00	13,298.00	12,998.00	12,998.00
15300070	511550	PH ENV HLTH ED LIFE INSURANCE	0.00	0.00	0.00	57.00	55.00	55.00
15300070	511560	PH ENV HLTH ED SPCL WRKRS COMP	930.00	1,208.93	1,340.00	1,580.00	1,544.00	1,544.00
15300070	533110	PH ENV HLTH ED SPCL POSTAGE	75.00	0.00	75.00	80.00	80.00	80.00
15300070	533250	PH ENV HLTH ED SPCL REG FEE/TU	0.00	0.00	260.00	210.00	210.00	210.00
15300070	533350	PH ENV HLTH ED SPCL MEALS	78.00	0.00	0.00	0.00	0.00	0.00
15300070	533390	PH ENV HLTH ED SPCL MILEAGE	300.00	140.80	150.00	1,000.00	1,000.00	1,000.00
TOTAL	15300070	PH - ENVIRON	42,425.00	52,816.98	69,873.00	98,358.00	96,162.00	96,162.00
15300080	**15300080**	**PH - JAIL NURSE**						
15300080	499210	PH JAIL NRS TRANSFR FRM GEN FD	0.00	(1,580.41)	0.00	0.00	0.00	0.00
15300080	501110	PH JAIL NURSE SALARIES/WAGES	62,094.00	60,969.71	72,985.00	82,894.00	82,894.00	82,894.00
15300080	501180	PH JAIL NRS NON PRD CT,ST,VT,S	0.00	10,808.35	0.00	0.00	0.00	0.00
15300080	511510	PH JAIL NURSE SOCIAL SECURITY	4,802.00	5,070.29	5,654.00	6,421.00	6,421.00	6,421.00
15300080	511520	PH JAIL NURSE RETIREMENT	4,271.00	4,954.37	5,137.00	6,044.00	6,044.00	6,044.00
15300080	511530	PH JAIL NURSE ST/LT DISABL INS	714.00	838.90	923.00	1,047.00	1,047.00	1,047.00
15300080	511540	PH JAIL NURSE HEALTH INSURANCE	21,979.00	24,964.13	26,207.00	27,416.00	27,416.00	27,416.00
15300080	511550	PH JAIL NURSE LIFE INSURANCE	0.00	0.00	0.00	66.00	66.00	66.00
15300080	511560	PH JAIL NURSE WORKERS COMP	1,803.00	2,070.49	1,848.00	1,855.00	1,855.00	1,855.00
15300080	533250	PH JAIL NURSE REG FEES/TUITION	530.00	185.00	111.00	82.00	82.00	82.00
15300080	533350	PH JAIL NURSE MEALS	156.00	0.00	0.00	0.00	0.00	0.00
15300080	533360	PH JAIL NURSE LODGING	360.00	0.00	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
15300080	533390	PH JAIL NURSE MILEAGE	300.00	0.00	0.00	0.00	0.00	0.00
TOTAL	15300080 PH - JAIL NUR		97,009.00	108,280.83	112,865.00	125,825.00	125,825.00	125,825.00
15300090	**15300090 PH - HEALTH EDUCATOR**							
15300090	499210	PH HLTH ED TRANSFR FRM GEN FND	0.00	(803.46)	0.00	0.00	0.00	0.00
15300090	501110	PH HEALTH EDUCATOR SAL/WAGES	56,476.00	18,459.53	59,372.00	68,144.00	66,739.00	66,739.00
15300090	501180	PH HEALTH EDUCATOR NON PROD	0.00	17,808.65	0.00	0.00	0.00	0.00
15300090	511510	PH HEALTH ED SOCIAL SECURITY	4,370.00	2,739.16	4,599.00	5,279.00	5,170.00	5,170.00
15300090	511520	PH HEALTH EDUCATOR RETIREMENT	3,942.00	2,510.28	4,179.00	4,968.00	4,866.00	4,866.00
15300090	511530	PH HEALTH ED ST/LT DISABL INS	649.00	542.17	751.00	861.00	844.00	844.00
15300090	511540	PH HEALTH EDUCATOR HEALTH INS	0.00	(1.61)	7,482.00	1,002.00	981.00	981.00
15300090	511550	PH HEALTH ED LIFE INSURANCE	0.00	0.00	0.00	50.00	49.00	49.00
15300090	511560	PH HEALTH EDUCATOR WRKRS COMP	1,639.00	1,058.50	1,503.00	1,525.00	1,494.00	1,494.00
15300090	533250	PF HEALTH ED REG FEES &TUITION	70.00	70.00	0.00	0.00	0.00	0.00
15300090	533350	PH HEALTH EDUCATOR MEALS	39.00	0.00	0.00	0.00	0.00	0.00
15300090	533390	PH HEALTH EDUCATOR MILEAGE	100.00	80.97	10.00	15.00	15.00	15.00
TOTAL	15300090 PH - HEALTH E		67,285.00	42,464.19	77,896.00	81,844.00	80,158.00	80,158.00
15300092	**15300092 PH-DATCP LICENSE INSPECTIO**							
15300092	465572	PH DATCP LICENSE INSPECTION FE	(90,000.00)	(88,772.50)	(95,000.00)	(94,919.00)	(94,919.00)	(94,919.00)
15300092	499210	PH DTCP TRANSFER FROM GEN FUND	0.00	(1,662.85)	0.00	0.00	0.00	0.00
15300092	501110	PH DATCP SALARIES & WAGES	85,001.00	75,234.31	68,304.00	61,997.00	61,997.00	61,997.00
15300092	511510	PH DATCP SOCIAL SECURITY	6,577.00	5,584.15	5,291.00	4,803.00	4,803.00	4,803.00
15300092	511520	PH DATCP RETIREMENT	5,933.00	5,192.19	4,807.00	4,520.00	4,520.00	4,520.00
15300092	511530	PH DATCP ST/LT DISABILITY INS	977.00	874.99	863.00	784.00	784.00	784.00
15300092	511540	PH DATCP HEALTH INSURANCE	10,198.00	8,802.54	8,499.00	12,685.00	12,685.00	12,685.00
15300092	511550	PH DATCP LIFE INSURANCE	0.00	0.00	0.00	49.00	49.00	49.00
15300092	511560	PH DATCP WORKERS COMP	2,467.00	2,151.73	1,729.00	1,387.00	1,387.00	1,387.00
15300092	522250	PH DATCP LICENSE TELEPHONE	1,800.00	1,013.51	1,000.00	1,000.00	1,000.00	1,000.00
15300092	522722	PH DATCP INTERPRETING FEES	300.00	89.25	150.00	150.00	150.00	150.00
15300092	533110	PH DATCP LIC POSTAGE	500.00	513.47	500.00	500.00	500.00	500.00
15300092	533130	PH DATCP PRINTING/DUPLICATING	200.00	61.81	200.00	200.00	200.00	200.00
15300092	533140	PH DATCP SMALL ITEMS OF EQUIP	250.00	0.00	250.00	250.00	250.00	250.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
15300092	533150	PH DATCP LICENESE EMP ED&TRAIN	490.00	420.00	0.00	0.00	0.00	0.00
15300092	533190	PH DATCP OTHER OFFICE SUPPLIES	200.00	318.60	200.00	200.00	200.00	200.00
15300092	533240	PH DATCP LICENSE MMBRSHP DUES	800.00	90.00	340.00	260.00	260.00	260.00
15300092	533250	PH DATCP LICENSE REG & TUITION	600.00	0.00	600.00	0.00	0.00	0.00
15300092	533350	PH DATCP LICENSE MEALS	200.00	125.02	234.00	234.00	234.00	234.00
15300092	533360	PH DATCP LICENSE LODGING	360.00	0.00	400.00	400.00	400.00	400.00
15300092	533390	PH DATCP LICENSE MILEAGE	5,000.00	4,549.90	5,500.00	5,500.00	5,500.00	5,500.00
15300092	543961	PH DATCP PROJECT EXP	(31,853.00)	0.00	(3,867.00)	0.00	0.00	0.00
TOTAL	15300092 PH-DATCP LICE		0.00	14,586.12	0.00	0.00	0.00	0.00
15300094	**15300094 PH - BACTERIA LAB**							
15300094	465575	PH BACTERIA LAB REVENUE	(1,500.00)	(2,865.56)	(1,800.00)	(1,870.00)	(1,870.00)	(1,870.00)
15300094	499210	PH BAC LAB TRANSFR FRM GEN FND	0.00	(5.37)	0.00	0.00	0.00	0.00
15300094	501110	PH BAC LAB SALARIES & WAGES	697.00	233.40	0.00	0.00	0.00	0.00
15300094	511510	PH BAC LAB SOCIAL SECURITY	54.00	17.30	0.00	0.00	0.00	0.00
15300094	511520	PH BACTERIA LAB RETIREMENT	49.00	16.11	0.00	0.00	0.00	0.00
15300094	511530	PH BAC LAB STLT DISABILITY INS	8.00	2.66	0.00	0.00	0.00	0.00
15300094	511540	PH BAC LAB HEALTH INSURANCE	81.00	33.19	0.00	0.00	0.00	0.00
15300094	511560	PH BAC LAB WORKERS COMP	20.00	6.70	0.00	0.00	0.00	0.00
15300094	522195	PH BAC LAB CERTIFICATION FEES	400.00	381.00	400.00	400.00	400.00	400.00
15300094	533110	PH BAC LAB POSTAGE/BOX RENT	0.00	20.00	50.00	0.00	0.00	0.00
15300094	533130	PH BAC LAB PRINTING & DUPL	0.00	0.00	10.00	0.00	0.00	0.00
15300094	533140	PH BAC LAB SMALL ITEMS EQUIP	100.00	0.00	0.00	0.00	0.00	0.00
15300094	533190	PH BAC LAB OTHER OFFICE SUPPLS	100.00	3,524.82	1,000.00	900.00	900.00	900.00
TOTAL	15300094 PH - BACTERIA		9.00	1,364.25	(340.00)	(570.00)	(570.00)	(570.00)
TOTAL	100 GENERAL FUND		709,973.00	641,963.80	795,394.00	927,241.00	905,757.00	905,757.00
210	**210 PUBLIC HEALTH GRANT FUND**							
53100000	**53100000 PUBLIC HEALTH GRANT FUND**							
53100000	432402	PUB HLTH GR FUND SEAL A SMILE	(20,787.00)	(23,387.94)	(20,117.00)	(20,787.00)	(24,600.00)	(24,600.00)
53100000	432406	PHGF TOBACCO	(2,310.00)	(3,109.00)	(2,310.00)	(2,233.00)	(2,233.00)	(2,233.00)
53100000	432407	PHGF CHILDHOOD LEAD	(4,745.00)	(4,056.00)	(4,056.00)	(4,056.00)	(4,056.00)	(4,056.00)
53100000	432414	PHGF IMMUNIZATION ACTION PLAN	(13,355.00)	(15,016.00)	(15,016.00)	(15,016.00)	(15,016.00)	(15,016.00)

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
53100000	432415	PHGF PREVENTION	(6,408.00)	(6,495.00)	(6,650.00)	(6,900.00)	(6,900.00)	(6,900.00)
53100000	432416	PHGF - ST - LEAD WATER - CCC	0.00	(6,000.00)	0.00	(13,200.00)	(13,200.00)	(13,200.00)
53100000	432431	PH COMMUNICABLE DISEASE REV	(4,000.00)	(3,000.00)	(4,000.00)	(4,000.00)	(4,000.00)	(4,000.00)
53100000	432440	PHGF BIO TERRORISM	(35,429.00)	(34,444.00)	(36,336.00)	(26,162.00)	(39,728.00)	(39,728.00)
53100000	432445	PHGF MATERNAL CHILD HEALTH	(34,474.00)	(36,619.00)	(36,619.00)	(36,619.00)	(36,619.00)	(36,619.00)
53100000	432449	PHGF TNC (TRANSIENT NON COMM	(13,792.00)	(18,555.00)	(13,792.00)	(13,792.00)	(13,792.00)	(13,792.00)
53100000	432459	PHGF MISC GRANT REVENUE	(13,700.00)	(44,287.22)	(36,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
53100000	432463	PH - INFRASTRUCTURE ST GRANT	(35,000.00)	(28,224.00)	(35,000.00)	(55,000.00)	(55,000.00)	(55,000.00)
53100000	432920	PH C19 FED-ARPA OTHER COVID-19	(150,000.00)	(170,306.00)	0.00	0.00	0.00	0.00
53100000	432922	PH C19 IMMUNIZATION/VACCINE GR	0.00	(48,679.00)	(69,100.00)	0.00	0.00	0.00
53100000	435590	PHGF REPRODUCTIVE HEALTH	(49,203.00)	(86,536.00)	(46,923.00)	(47,253.00)	(47,253.00)	(47,253.00)
53100000	435591	PH FAMILY PLANNING GRANT	0.00	0.00	0.00	(10,000.00)	(10,000.00)	(10,000.00)
53100000	465518	PHGF REPRDCTV HLTH CLIENT FEES	(500.00)	(665.82)	(500.00)	(500.00)	(500.00)	(500.00)
53100000	465519	PHGF REPRODUCTIVE HLTH MA	(30,000.00)	(22,068.59)	(28,000.00)	(25,000.00)	(25,000.00)	(25,000.00)
53100000	465520	PHGF GET YOURSELF TESTED RH	(1,500.00)	(1,200.00)	(1,500.00)	(1,100.00)	(1,100.00)	(1,100.00)
53100000	465521	PHGF CRIBS FOR KIDS	(1,100.00)	(2,571.00)	(2,500.00)	(2,500.00)	(2,500.00)	(2,500.00)
53100000	465522	PHGF MISC NOT GRANT REVENUE	0.00	(1,575.00)	(1,575.00)	(2,400.00)	(2,400.00)	(2,400.00)
53100000	465523	PHGF CAR SEATS FOR KIDS DONTNS	(200.00)	(832.00)	(500.00)	(500.00)	(500.00)	(500.00)
53100000	465525	PH - OTHER INCOME NOT GRANT	(2,000.00)	(3,000.00)	(2,500.00)	(2,000.00)	(2,000.00)	(2,000.00)
53100000	465566	PHGF TB DISPENSARY REIMBURSMNT	0.00	(76.12)	0.00	0.00	0.00	0.00
53100000	466502	PHGF TNC OTHER INCOME	(800.00)	(1,784.44)	(800.00)	(3,700.00)	(3,700.00)	(3,700.00)
53100000	466503	PHGF CHILDHOOD LEAD OTHR INCOI	0.00	(2,025.00)	0.00	0.00	0.00	0.00
53100000	466504	PHGF SEAL A SMILE OTHER INCOME	(65,000.00)	(59,562.82)	(70,000.00)	(65,200.00)	(65,200.00)	(65,200.00)
53100000	475517	PH - EAT RIGHT, BE FIT	0.00	(1,500.00)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
53100000	475518	PH -CLARK CO PREVENTION PARTNE	(1,000.00)	(3,500.00)	(1,500.00)	(1,500.00)	(1,500.00)	(1,500.00)
53100000	501110	PH GRANT FUND SALARIES/WAGES	229,932.00	262,267.86	234,619.00	191,745.00	204,544.00	204,544.00
53100000	501120	PH GRANT FUND OVERTIME	0.00	0.00	492.00	0.00	0.00	0.00
53100000	511510	PH GRANT FUND SOCIAL SECURITY	17,769.00	18,388.78	20,045.00	15,581.00	16,571.00	16,571.00
53100000	511520	PH GRANT FUND RETIREMENT	14,052.00	16,376.13	11,700.00	11,857.00	12,792.00	12,792.00
53100000	511530	PH GRANT FUND ST/LT DISABL INS	2,324.00	2,666.68	2,533.00	2,059.00	2,221.00	2,221.00
53100000	511540	PH GRANT FUND HEALTH INSURANCE	53,610.00	57,615.04	54,339.00	42,951.00	44,457.00	44,457.00
53100000	511550	PH GRANT FUND LIFE INSURANCE	0.00	0.00	0.00	124.00	136.00	136.00
53100000	511560	PH GRANT FUND WORKERS COMP	6,630.00	7,472.53	5,853.00	4,501.00	4,786.00	4,786.00
53100000	522100	PH GRANT FUND CONTRACTED SRVC	7,953.00	10,531.68	15,906.00	15,433.00	15,433.00	15,433.00
53100000	522195	PH GRANT FUND LAB CERT FEES	0.00	282.00	300.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
53100000	522250	PH GRANT FUND TELEPHONE	4,784.00	3,883.24	4,217.00	3,331.00	3,655.00	3,655.00
53100000	522722	PH GRANT FUND INTERPRETING FEE	685.00	5,617.50	4,694.00	3,701.00	4,067.00	4,067.00
53100000	533110	PH GRANT FUND POSTAGE/BOX RENT	954.00	1,048.62	1,180.00	1,065.00	1,065.00	1,065.00
53100000	533130	PH GRANT FUND PRINT/DUPLICATE	1,445.00	3,919.99	1,985.00	2,470.00	2,470.00	2,470.00
53100000	533140	PH GRANT FUND SML ITEMS EQUIP	1,500.00	10,194.27	10,975.00	2,200.00	2,200.00	2,200.00
53100000	533190	PH GRANT FUND OTHR OFFICE SUPP	950.00	6,971.27	910.00	6,548.00	6,548.00	6,548.00
53100000	533240	PH GRANT FUND MEMBERSHIP DUES	326.00	745.00	250.00	454.00	454.00	454.00
53100000	533250	PH GRANT FUND REG FEES/TUITION	2,250.00	6,410.92	6,243.00	7,924.00	7,924.00	7,924.00
53100000	533260	PH GRANT FUND ADVERTISING	0.00	376.50	0.00	0.00	0.00	0.00
53100000	533290	PH GRT FD BIOLOGICALS NRSG SRV	1,500.00	2,888.13	5,500.00	2,789.00	2,789.00	2,789.00
53100000	533350	PH GRANT FUND MEALS	812.00	688.03	1,855.00	2,535.00	2,535.00	2,535.00
53100000	533360	PH GRANT FUND LODGING	480.00	1,891.72	1,710.00	1,706.00	1,706.00	1,706.00
53100000	533390	PH GRANT FUND MILEAGE	6,957.00	10,758.55	8,795.00	9,329.00	9,329.00	9,329.00
53100000	533400	PH GRANT FUND NURSING SUPPLIES	21,750.00	39,334.29	14,478.00	11,100.00	11,100.00	11,100.00
53100000	533480	PH GRANT FUND ED SUPPLIES	10,250.00	9,234.71	11,750.00	12,725.00	12,725.00	12,725.00
53100000	533900	PH GRANT FUND CRIBS FOR KIDS	1,100.00	2,174.59	2,500.00	2,500.00	2,500.00	2,500.00
53100000	533955	PH - OTHER GRANTS PROJECT EXP	92,000.00	131,057.93	9,075.00	6,400.00	6,400.00	6,400.00
53100000	543960	PH GRANT FD PRJ EXP SUP WECCP	1,500.00	0.00	0.00	0.00	0.00	0.00
53100000	543961	PH GRNT FD CAR SEATS FOR KIDS	3,790.00	4,402.20	5,390.00	5,390.00	5,390.00	5,390.00
TOTAL	53100000 PUBLIC HEALTH		0.00	(11,876.79)	0.00	0.00	0.00	0.00
TOTAL	210 PUBLIC HEALTH GRAN		0.00	(11,876.79)	0.00	0.00	0.00	0.00
TOTAL	**53 PUBLIC HEALTH**		709,973.00	630,087.01	795,394.00	927,241.00	905,757.00	905,757.00

ST	PROJECT STRING	GL ORG	GL OBJ	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - BIO-TERRORISM								
F	53BIOTERSM.53GRANT . .	53100000	432440	(35,429.00)	(34,444.00)	(36,336.00)	(39,728.00)		
E	53BIOTERSM.53-CONTRAC.53CONTSVCS.	53100000	522100	953.00	83.40	1,000.00	789.00		
E	53BIOTERSM.53-CONTRAC.53INTRPFEE.	53100000	522722	0.00	0.00	336.00	1,143.00		
E	53BIOTERSM.53-CONTRAC.53TELEPHNE.	53100000	522250	2,568.00	2,216.41	2,297.00	1,815.00		
E	53BIOTERSM.53-GENOPER.53ADVRTISE.	53100000	533260	0.00	156.00	0.00	0.00		
E	53BIOTERSM.53-GENOPER.53BIOLOG .	53100000	533290	0.00	900.00	0.00	539.00		
E	53BIOTERSM.53-GENOPER.53MEMDUES .	53100000	533240	76.00	0.00	0.00	0.00		
E	53BIOTERSM.53-GENOPER.53NURSSUP .	53100000	533400	1,650.00	0.00	0.00	50.00		
E	53BIOTERSM.53-GENOPER.53POSTAGE .	53100000	533110	404.00	0.64	450.00	440.00		
E	53BIOTERSM.53-GENOPER.53PRNTDUPL.	53100000	533130	600.00	634.46	600.00	700.00		
E	53BIOTERSM.53-GENOPER.53SMEQUIP .	53100000	533140	0.00	0.00	0.00	1,200.00		
E	53BIOTERSM.53-TRAVEL .53MEALS .	53100000	533350	234.00	0.00	0.00	48.00		
E	53BIOTERSM.53-TRAVEL .53MILEAGE .	53100000	533390	707.00	114.95	1,099.00	369.00		
E	53BIOTERSM.53-TRAVEL .53REGFEES .	53100000	533250	300.00	0.00	0.00	493.00		
E	53BIOTERSM.53-WAGES .53WAGES .	53100000	501110	19,823.00	21,036.87	21,642.00	23,027.00		
E	53BIOTERSM.53-WGBENFT.53HEALTHIN.	53100000	511540	4,604.00	5,604.73	5,129.00	5,005.00		
E	53BIOTERSM.53-WGBENFT.53LIFEINS.	53100000	511550	0.00	0.00	0.00	15.00		
E	53BIOTERSM.53-WGBENFT.53RETIREMN.	53100000	511520	1,207.00	1,451.87	1,330.00	1,440.00		
E	53BIOTERSM.53-WGBENFT.53SOCSEC .	53100000	511510	1,532.00	1,400.93	1,674.00	1,866.00		
E	53BIOTERSM.53-WGBENFT.53STLTDIS .	53100000	511530	199.00	231.00	239.00	250.00		
E	53BIOTERSM.53-WGBENFT.53WORKCOMP.	53100000	511560	572.00	601.46	540.00	539.00		
	TOTAL PUBLIC HEALTH - BIO-TERRORISM							(39,728.00)	39,728.00
	PUBLIC HEALTH - CLARK COUNTY PREVENTION PARTNERSHIP								
F	53CCPP .53LOCAL .53MISC .	53100000	475518	0.00	0.00	(1,500.00)	(1,500.00)		
F	53CCPP .53LOCAL .53RESOURCE.	53100000	475518	(1,000.00)	0.00	0.00	0.00		
F	53CCPP .53LOCAL .53SOR .	53100000	475518	0.00	(3,500.00)	0.00	0.00		
E	53CCPP .53MISC .53EDSUPPLY.	53100000	533480	1,000.00	0.00	1,500.00	1,500.00		
E	53CCPP .53SOR .53PROJECT .	53100000	533955	0.00	3,511.74	0.00	0.00		
	TOTAL PUBLIC HEALTH - CLARK COUNTY PREVENTION PARTNERSHIP							(1,500.00)	1,500.00

ST	PROJECT STRING	GL ORG	GL OBJ	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - CHILDHOOD LEAD								
F	53CHILDHDL.53GRANT . .	53100000	432407	(4,745.00)	(4,056.00)	(4,056.00)	(4,056.00)		
F	53CHILDHDL.53LOCAL . .	53100000	466503	0.00	(2,025.00)	0.00	0.00		
E	53CHILDHDL.53-CONTRAC.53INTRPFEE.	53100000	522722	0.00	10.00	0.00	44.00		
E	53CHILDHDL.53-GENOPER.53POSTAGE .	53100000	533110	0.00	7.21	0.00	0.00		
E	53CHILDHDL.53-TRAVEL .53MILEAGE .	53100000	533390	100.00	143.23	150.00	150.00		
E	53CHILDHDL.53-TRAVEL .53REGFEES .	53100000	533250	0.00	0.00	0.00	260.00		
E	53CHILDHDL.53-WAGES .53WAGES .	53100000	501110	3,296.00	4,224.88	2,767.00	2,581.00		
E	53CHILDHDL.53-WGBENFT.53HEALTHIN.	53100000	511540	765.00	985.64	656.00	561.00		
E	53CHILDHDL.53-WGBENFT.53LIFEINS.	53100000	511550	0.00	0.00	0.00	2.00		
E	53CHILDHDL.53-WGBENFT.53RETIREMN.	53100000	511520	201.00	291.75	170.00	161.00		
E	53CHILDHDL.53-WGBENFT.53SOCSEC .	53100000	511510	255.00	282.51	214.00	209.00		
E	53CHILDHDL.53-WGBENFT.53STLTDIS .	53100000	511530	33.00	42.80	30.00	28.00		
E	53CHILDHDL.53-WGBENFT.53WORKCOMP.	53100000	511560	95.00	119.69	69.00	60.00		
	TOTAL PUBLIC HEALTH - CHILDHOOD LEAD							(4,056.00)	4,056.00
	PUBLIC HEALTH - COMMUNICABLE DISEASE								
F	53COMMDIS .53GRANT . .	53100000	432431	(4,000.00)	(3,000.00)	(4,000.00)	(4,000.00)		
F	53COMMDIS .53LOCAL . .	53100000	465566	0.00	(76.12)	0.00	0.00		
E	53COMMDIS .53-CONTRAC.53INTRPFEE.	53100000	522722	200.00	65.00	200.00	100.00		
E	53COMMDIS .53-GENOPER.53PRNTDUPL.	53100000	533130	50.00	0.00	50.00	0.00		
E	53COMMDIS .53-TRAVEL .53MILEAGE .	53100000	533390	100.00	1.76	100.00	100.00		
E	53COMMDIS .53-WAGES .53WAGES .	53100000	501110	2,590.00	20,194.76	2,585.00	2,722.00		
E	53COMMDIS .53-WGBENFT.53HEALTHIN.	53100000	511540	602.00	6,621.20	613.00	592.00		
E	53COMMDIS .53-WGBENFT.53LIFEINS.	53100000	511550	0.00	0.00	0.00	2.00		
E	53COMMDIS .53-WGBENFT.53RETIREMN.	53100000	511520	158.00	1,393.89	159.00	170.00		
E	53COMMDIS .53-WGBENFT.53SOCSEC .	53100000	511510	200.00	1,259.54	200.00	221.00		
E	53COMMDIS .53-WGBENFT.53STLTDIS .	53100000	511530	25.00	238.51	29.00	29.00		
E	53COMMDIS .53-WGBENFT.53WORKCOMP.	53100000	511560	75.00	575.86	64.00	64.00		
	TOTAL PUBLIC HEALTH - COMMUNICABLE DISEASE							(4,000.00)	4,000.00
	PUBLIC HEALTH - EAT RIGHT, BE FIT								
F	53ERBF .53LOCAL .	53100000	475517	0.00	(1,500.00)	(2,000.00)	(2,000.00)		
E	53ERBF .53-OTHER.53PROJECT	53100000	533955	0.00	1,495.13	2,000.00	2,000.00		
	TOTAL PUBLIC HEALTH - EAT RIGHT, BE FIT							(2,000.00)	2,000.00

ST	PROJECT STRING	GL ORG	GL OBJ	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - GET YOURSELF TESTED								
F	53GETYTEST.53GRANT . .	53100000	465520	(1,500.00)	(1,200.00)	(1,500.00)	(1,100.00)		
E	53GETYTEST.53-CONTRAC.53INTRPFEE.	53100000	522722	0.00	0.00	0.00	150.00		
E	53GETYTEST.53-GENOPER.53EDSUPPLY.	53100000	533480	500.00	270.00	500.00	500.00		
E	53GETYTEST.53-GENOPER.53NURSSUP .	53100000	533400	100.00	0.00	0.00	0.00		
E	53GETYTEST.53-TRAVEL .53MILEAGE .	53100000	533390	0.00	52.47	0.00	0.00		
E	53GETYTEST.53-WAGES .53WAGES .	53100000	501110	639.00	610.64	708.00	322.00		
E	53GETYTEST.53-WGBENFT.53HEALTHIN.	53100000	511540	148.00	176.23	168.00	70.00		
E	53GETYTEST.53-WGBENFT.53LIFEINS.	53100000	511550	0.00	0.00	0.00	0.00		
E	53GETYTEST.53-WGBENFT.53RETIREMN.	53100000	511520	39.00	35.80	44.00	20.00		
E	53GETYTEST.53-WGBENFT.53SOCSEC .	53100000	511510	49.00	43.83	55.00	26.00		
E	53GETYTEST.53-WGBENFT.53STLTDIS .	53100000	511530	7.00	6.78	7.00	4.00		
E	53GETYTEST.53-WGBENFT.53WORKCOMP.	53100000	511560	18.00	16.94	18.00	8.00		
	TOTAL PUBLIC HEALTH - GET YOURSELF TESTED							(1,100.00)	1,100.00
	PUBLIC HEALTH - IMMUNIZATION ACTION PLAN								
F	53IMMACTPL.53GRANT . .	53100000	432414	(13,355.00)	(15,016.00)	(15,016.00)	(15,016.00)		
E	53IMMACTPL.53-CONTRAC.53INTRPFEE.	53100000	522722	0.00	0.00	500.00	100.00		
E	53IMMACTPL.53-CONTRAC.53TELEPHNE.	53100000	522250	36.00	25.75	36.00	36.00		
E	53IMMACTPL.53-GENOPER.53NURSSUP .	53100000	533400	0.00	0.00	150.00	150.00		
E	53IMMACTPL.53-GENOPER.53PRNTDUPL.	53100000	533130	0.00	125.97	100.00	100.00		
E	53IMMACTPL.53-TRAVEL .53MILEAGE .	53100000	533390	500.00	203.89	1,500.00	1,000.00		
E	53IMMACTPL.53-WAGES .53WAGES .	53100000	501110	9,096.00	9,595.19	9,017.00	9,765.00		
E	53IMMACTPL.53-WGBENFT.53HEALTHIN.	53100000	511540	2,113.00	3,573.71	2,137.00	2,122.00		
E	53IMMACTPL.53-WGBENFT.53LIFEINS.	53100000	511550	0.00	0.00	0.00	7.00		
E	53IMMACTPL.53-WGBENFT.53RETIREMN.	53100000	511520	554.00	662.07	554.00	611.00		
E	53IMMACTPL.53-WGBENFT.53SOCSEC .	53100000	511510	703.00	653.51	697.00	791.00		
E	53IMMACTPL.53-WGBENFT.53STLTDIS .	53100000	511530	91.00	131.08	100.00	106.00		
E	53IMMACTPL.53-WGBENFT.53WORKCOMP.	53100000	511560	262.00	275.37	225.00	228.00		
	TOTAL PUBLIC HEALTH - IMMUNIZATION ACTION PLAN							(15,016.00)	15,016.00

ST	PROJECT STRING	GL ORG	GL OBJ	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - IMMUNIZATION SUPPLEMENT								
F	53IMMSUP .53GRANT . .	53100000	432922	0.00	(48,546.00)	(69,100.00)	0.00		
E	53IMMSUP .53-CONTRAC.53INTRPFEE.	53100000	522722	0.00	2,314.45	0.00	0.00		
E	53IMMSUP .53-CONTRAC.53TELEPHNE.	53100000	522250	0.00	5.28	0.00	0.00		
E	53IMMSUPP .53-GENOPER.53ADVRTISE.	53100000	533260	0.00	220.50	0.00	0.00		
E	53IMMSUP .53-GENOPER.53BIOLOG .	53100000	533290	0.00	196.88	3,600.00	0.00		
E	53IMMSUP .53-GENOPER.53NURSSUP .	53100000	533400	0.00	2,617.63	2,050.00	0.00		
E	53IMMSUP .53-GENOPER.53OFFCESUP.	53100000	533190	0.00	3,271.70	0.00	0.00		
E	53IMMSUPP .53-GENOPER.53POSTAGE .	53100000	533110	0.00	4.83	0.00	0.00		
E	53IMMSUP .53-GENOPER.53PRNTDUPL.	53100000	533130	0.00	972.25	0.00	0.00		
E	53IMMSUP .53-GENOPER.53SMEQUIP .	53100000	533140	0.00	1,172.85	10,375.00	0.00		
E	53IMMSUP .53-TRAVEL .53MILEAGE .	53100000	533390	0.00	1,666.29	0.00	0.00		
E	53IMMSUP .53-WAGES .53WAGES .	53100000	501110	0.00	24,439.90	37,594.00	0.00		
E	53IMMSUP .53-WGBENFT.53HEALTHIN.	53100000	511540	0.00	5,977.77	8,909.00	0.00		
E	53IMMSUP .53-WGBENFT.53RETIREMN.	53100000	511520	0.00	1,687.49	2,311.00	0.00		
E	53IMMSUP .53-WGBENFT.53SOCSEC .	53100000	511510	0.00	1,700.43	2,908.00	0.00		
E	53IMMSUP .53-WGBENFT.53STLTDIS .	53100000	511530	0.00	240.61	415.00	0.00		
E	53IMMSUP .53-WGBENFT.53WORKCOMP.	53100000	511560	0.00	693.14	938.00	0.00		
	TOTAL PUBLIC HEALTH - IMMUNIZATION SUPPLEMENT							0.00	0.00
	PUBLIC HEALTH - LEAD IN WATER								
F	53LEADWATR.53GRANT	53100000	432416	0.00	(6,000.00)	0.00	(13,200.00)		
E	53LEADWATR.53-GENOPER.53POSTAGE .	53100000	533110	0.00	82.21	0.00	0.00		
E	53LEADWATR.53-TRAVEL.53MILEAGE	53100000	533390	0.00	255.48	0.00	500.00		
E	53LEADWATR.53-WAGES .53WAGES .	53100000	501110	0.00	1,712.60	0.00	9,099.00		
E	53LEADWATR.53-WGBENFT.53HEALTHIN.	53100000	511540	0.00	223.46	0.00	1,978.00		
E	53LEADWATR.53-WGBENFT.53LIFEINS.	53100000	511550	0.00	0.00	0.00	6.00		
E	53LEADWATR.53-WGBENFT.53RETIREMN.	53100000	511520	0.00	118.22	0.00	569.00		
E	53LEADWATR.53-WGBENFT.53SOCSEC .	53100000	511510	0.00	124.83	0.00	737.00		
E	53LEADWATR.53-WGBENFT.53STLTDIS .	53100000	511530	0.00	19.59	0.00	98.00		
E	53LEADWATR.53-WGBENFT.53WORKCOMP.	53100000	511560	0.00	49.07	0.00	213.00		
	TOTAL PUBLIC HEALTH - LEAD IN WATER							(13,200.00)	13,200.00

ST	PROJECT STRING	GL ORG	GL OBJ	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - LICENSING (DATCP)								
F	53LICENSIN.53LOCAL . .	15300092	465572	(90,000.00)	(88,597.50)	(95,000.00)	(94,919.00)		
E	53LICENSIN.53-CONTRAC.53INTPRFEE.	15300092	522722	300.00	89.25	150.00	150.00		
E	53LICENSIN.53-CONTRAC.53TELEPHNE.	15300092	522250	1,800.00	1,013.51	1,000.00	1,000.00		
E	53LICENSIN.53-GENOPER.53EDTRAIN .	15300092	533150	0.00	420.00	0.00	0.00		
E	53LICENSIN.53-GENOPER.53MEMDUES .	15300092	533240	800.00	90.00	340.00	260.00		
E	53LICENSIN.53-GENOPER.53OFFCESUP.	15300092	533190	200.00	318.60	200.00	200.00		
E	53LICENSIN.53-GENOPER.53POSTAGE .	15300092	533110	500.00	513.47	500.00	500.00		
E	53LICENSIN.53-GENOPER.53PRNTDUPL.	15300092	533130	200.00	61.81	200.00	200.00		
E	53LICENSIN.53-GENOPER.53SMEQUIP .	15300092	533140	250.00	0.00	250.00	250.00		
E	53LICENSIN.53-TRAVEL .53LODGING .	15300092	533360	360.00	0.00	400.00	400.00		
E	53LICENSIN.53-TRAVEL .53MEALS .	15300092	533350	200.00	125.02	234.00	234.00		
E	53LICENSIN.53-TRAVEL .53MILEAGE .	15300092	533390	5,000.00	4,549.90	5,500.00	5,500.00		
E	53LICENSIN.53-TRAVEL .53REGFEES .	15300092	533250	600.00	0.00	600.00	0.00		
E	53LICENSIN.53-WAGES .53WAGES .	15300092	501110	85,001.00	75,234.31	68,304.00	61,997.00		
E	53LICENSIN.53-WGBENFT.53HEALTHIN.	15300092	511540	10,198.00	8,802.54	8,499.00	12,685.00		
E	53LICENSIN.53-WGBENFT.53LIFEINS.	15300092	511550	0.00	0.00	0.00	49.00		
E	53LICENSIN.53-WGBENFT.53RETIREMN.	15300092	511520	5,933.00	5,192.19	4,807.00	4,520.00		
E	53LICENSIN.53-WGBENFT.53SOCSEC .	15300092	511510	6,577.00	5,584.15	5,291.00	4,803.00		
E	53LICENSIN.53-WGBENFT.53STLTD .	15300092	511530	977.00	874.99	863.00	784.00		
E	53LICENSIN.53-WGBENFT.53WORKCOMP.	15300092	511560	2,467.00	2,151.73	1,729.00	1,387.00		
	TOTAL PUBLIC HEALTH - LICENSING (DATCP)							(94,919.00)	94,919.00

ST	PROJECT STRING	GL ORG	GL OBJ	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - MATERNAL CHILD HEALTH								
F	53MCHGRANT.53GRANT . .	53100000	432445	(34,474.00)	(36,619.00)	(36,619.00)	(36,619.00)		
E	53MCHGRANT.53-CONTRAC.53INTRPFEE	53100000	522722	0.00	448.55	500.00	500.00		
E	53MCHGRANT.53-CONTRAC.53TELEPHNE.	53100000	522250	0.00	203.70	480.00	520.00		
E	53MCHGRANT.53-GENOPER.53OFFCESUP.	53100000	533190	200.00	0.00	0.00	0.00		
E	53MCHGRANT.53-GENOPER.53PRNTDUPL.	53100000	533130	25.00	23.11	25.00	0.00		
E	53MCHGRANT.53-TRAVEL .53MILEAGE .	53100000	533390	300.00	259.05	300.00	0.00		
E	53MCHGRANT.53-WAGES .53WAGES .	53100000	501110	24,089.00	26,850.73	25,014.00	25,504.00		
E	53MCHGRANT.53-WGBENFT.53HEALTHIN.	53100000	511540	5,595.00	3,948.80	5,928.00	5,543.00		
E	53MCHGRANT.53-WGBENFT.53LIFEINS.	53100000	511550	0.00	0.00	0.00	17.00		
E	53MCHGRANT.53-WGBENFT.53RETIREMN.	53100000	511520	1,467.00	1,867.65	1,538.00	1,595.00		
E	53MCHGRANT.53-WGBENFT.53SOCSEC .	53100000	511510	1,861.00	1,902.33	1,935.00	2,066.00		
E	53MCHGRANT.53-WGBENFT.53STLTDIS .	53100000	511530	242.00	295.36	275.00	277.00		
E	53MCHGRANT.53-WGBENFT.53WORKCOMP.	53100000	511560	695.00	769.70	624.00	597.00		
	TOTAL PUBLIC HEALTH - MATERNAL CHILD HEALTH							(36,619.00)	36,619.00
	PUBLIC HEALTH - MISCELLANEOUS GRANTS								
F	53MISCGRNT.53GRANT .53-M-CARST.	53100000	432459	(3,700.00)	(3,715.15)	(5,000.00)	(5,000.00)		
F	53MISCGRNT.53LOCAL .53-M-CARST.	53100000	465523	(200.00)	(832.00)	(500.00)	(500.00)		
E	53MISCGRNT.53-CARSEAT.53PROJECT .	53100000	543961	3,790.00	4,402.20	5,390.00	5,390.00		
E	53MISCGRNT.53-CARSEAT.53REGFEES .	53100000	533250	110.00	0.00	110.00	110.00		
F	53MISCGRNT.53GRANT .53-M-CRIBS.	53100000	465521	(1,000.00)	0.00	0.00	0.00		
F	53MISCGRNT.53LOCAL .53-M-CRIBS.	53100000	465521	(100.00)	(2,571.00)	(2,500.00)	(2,500.00)		
E	53MISCGRNT.53-CRIBS .53PROJECT .	53100000	533900	1,100.00	2,174.59	2,500.00	2,500.00		
F	53MISCGRNT.53LOCAL .53-M-OTHER.	53100000	465525	(2,000.00)	(2,500.00)	(2,000.00)	(2,000.00)		
F	53MISCGRNT.53LOCAL .53SAFEKIDS.	53100000	465525	0.00	(500.00)	(500.00)	0.00		
F	53MISCGRNT.53LOCAL .53SAFESITR.	53100000	465522	0.00	(1,575.00)	(1,575.00)	(2,400.00)		
E	53MISCGRNT.53SAFEKIDS.53PROJECT .	53100000	533955	0.00	500.00	500.00	0.00		
E	53MISCGRNT.53SAFEKIDS.53SAFESITR .	53100000	533955	0.00	2,759.19	1,575.00	2,400.00		
E	53MISCGRNT.53-PHOTHGR.53OTHER .	53100000	533955	2,000.00	109.98	2,000.00	2,000.00		
	TOTAL PUBLIC HEALTH - MISCELLANEOUS GRANTS							(12,400.00)	12,400.00

ST	PROJECT STRING	GL ORG	GL OBJ	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - NEHA FDA - RETAIL FUNDING MODEL								
E	53NEHA-FDA.53-WGBENFT.53HEALTHIN.	53100000	511540	0.00	237.62	0.00	0.00		
	TOTAL PUBLIC HEALTH - NEHA FDA							0	0
	PUBLIC HEALTH - NORTHWOODS COALITION								
F	53NRTHWOOD.53LOCAL	53100000	432459	0.00	0.00	0.00	0.00		
E	53NRTHWOOD.53-GENOPER.53POSTAGE .	53100000	533110	0.00	153.87	0.00	0.00		
E	53NRTHWOOD.53-GENOPER.53PRNTDUPL.	53100000	533130	0.00	105.28	0.00	0.00		
E	53NRTHWOOD.53-TRAVEL .53MILEAGE .	53100000	533390	0.00	17.60	0.00	0.00		
E	53NRTHWOOD.53-WAGES .53WAGES .	53100000	501110	0.00	884.80	0.00	0.00		
E	53NRTHWOOD.53-WGBENFT.53HEALTHIN.	53100000	511540	0.00	19.97	0.00	0.00		
E	53NRTHWOOD.53-WGBENFT.53LIFEINS.	53100000	511550	0.00	0.00	0.00	0.00		
E	53NRTHWOOD.53-WGBENFT.53RETIREMN.	53100000	511520	0.00	61.13	0.00	0.00		
E	53NRTHWOOD.53-WGBENFT.53SOCSEC .	53100000	511510	0.00	63.87	0.00	0.00		
E	53NRTHWOOD.53-WGBENFT.53STLTDIS .	53100000	511530	0.00	9.41	0.00	0.00		
E	53NRTHWOOD.53-WGBENFT.53WORKCOMP.	53100000	511560	0.00	24.81	0.00	0.00		
	TOTAL PUBLIC HEALTH - NORTHWOODS COALITION							0	0
	PUBLIC HEALTH - ARPA								
F	53PHC19ARP.53GRANT	53100000	432920	(150,000.00)	(170,306.00)	0.00	0.00		
E	53PHC19ARP.53-CONTRAC.53INTRPFEE.	53100000	522722	0.00	847.80	0.00	0.00		
E	53PHC19ARP.53-CONTRAC.53TELEPHNE.	53100000	522250	0.00	5.42	0.00	0.00		
E	53PHC19ARP.53-GENOPER.53OFFCESUP.	53100000	533190	0.00	2,196.49	0.00	0.00		
E	53PHC19ARP.53-GENOPER.53POSTAGE .	53100000	533110	0.00	240.18	0.00	0.00		
E	53PHC19ARP.53-GENOPER.53PRNTDUPL.	53100000	533130	0.00	241.04	0.00	0.00		
E	53PHC19ARP.53-GENOPER.53PROJECT	53100000	533955	90,000.00	120,892.47	0.00	0.00		
E	53PHC19ARP.53-GENOPER.53SMEQUIP .	53100000	533140	0.00	1,381.44	0.00	0.00		
E	53PHC19ARP.53-TRAVEL .53MILEAGE .	53100000	533390	500.00	705.27	0.00	0.00		
E	53PHC19ARP.53-WAGES .53WAGES .	53100000	501110	42,219.00	34,486.98	0.00	0.00		
E	53PHC19ARP.53-WGBENFT.53HEALTHIN.	53100000	511540	9,806.00	4,342.41	0.00	0.00		
E	53PHC19ARP.53-WGBENFT.53RETIREMN.	53100000	511520	2,571.00	2,380.96	0.00	0.00		
E	53PHC19ARP.53-WGBENFT.53SOCSEC .	53100000	511510	3,262.00	2,459.53	0.00	0.00		
E	53PHC19ARP.53-WGBENFT.53STLTDIS .	53100000	511530	425.00	375.06	0.00	0.00		
E	53PHC19ARP.53-WGBENFT.53WORKCOMP.	53100000	511560	1,217.00	979.71	0.00	0.00		
	TOTAL PUBLIC HEALTH - ARPA							0	0

ST	PROJECT STRING	GL ORG	GL OBJ	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - C19 EPD								
E	53PHC19EPD.53-WGBENFT.53HEALTHIN.	53100000	511540	0.00	2,008.23	0.00	0.00		
	TOTAL PUBLIC HEALTH - C19 EPD							0	0
	PUBLIC HEALTH - C19 IMMUNIZATION								
E	53PHC19IMM.53-WAGES .53WAGES .	53100000	501110	0.00	152.12	0.00	0.00		
E	53PHC19IMM.53-WGBENFT.53HEALTHIN.	53100000	511540	0.00	73.43	0.00	0.00		
E	53PHC19IMM.53-WGBENFT.53RETIREMN.	53100000	511520	0.00	10.50	0.00	0.00		
E	53PHC19IMM.53-WGBENFT.53SOCSEC .	53100000	511510	0.00	10.07	0.00	0.00		
E	53PHC19IMM.53-WGBENFT.53STLTDIS .	53100000	511530	0.00	1.99	0.00	0.00		
E	53PHC19IMM.53-WGBENFT.53WORKCOMP.	53100000	511560	0.00	4.37	0.00	0.00		
F	53PHC19IMM.53BAP . .	53100000	432459	0.00	(324.00)	0.00	0.00		
F	53PHC19IMM.53GRANT . .	53100000	432922	0.00	(133.00)	0.00	0.00		
	TOTAL PUBLIC HEALTH - C19 IMMUNIZATION							0	0
	PUBLIC HEALTH - C19 WORKFORCE DEVELOPMENT								
E	53PHC19WRK.53-TRAVEL .53MEALS .	53100000	533350	0.00	8.19	0.00	0.00		
E	53PHC19WRK.53-WAGES .53WAGES .	53100000	501110	0.00	45.27	0.00	0.00		
E	53PHC19WRK.53-WGBENFT.53HEALTHIN.	53100000	511540	0.00	336.31	0.00	0.00		
E	53PHC19WRK.53-WGBENFT.53RETIREMN.	53100000	511520	0.00	3.12	0.00	0.00		
E	53PHC19WRK.53-WGBENFT.53SOCSEC .	53100000	511510	0.00	3.10	0.00	0.00		
E	53PHC19WRK.53-WGBENFT.53STLTDIS .	53100000	511530	0.00	0.53	0.00	0.00		
E	53PHC19WRK.53-WGBENFT.53WORKCOMP.	53100000	511560	0.00	1.30	0.00	0.00		
	TOTAL PUBLIC HEALTH - C19 WORKFORCE DEVELOPMENT							0	0

ST	PROJECT STRING	GL ORG	GL OBJ	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - PUBLIC HEALTH INFRASTRUCTURE								
F	53PHINFRAS.53GRANT	53100000	432463	(35,000.00)	(28,224.00)	(35,000.00)	(55,000.00)		
E	53PHINFRAS.53-CONTRAC.53INTRPFEE.	53100000	522722	0.00	0.00	0.00	500.00		
E	53PHINFRAS.53-GENOPER.53MEMDUES .	53100000	533240	0.00	495.00	0.00	204.00		
E	53PHINFRAS.53-GENOPER.53PRNTDUPL.	53100000	533130	0.00	8.73	0.00	100.00		
E	53PHINFRAS.53-GENOPER.53PROJECT	53100000	533955	1,500.00	1,789.42	0.00	0.00		
E	53PHINFRAS.53-GENOPER.53REGFEES	53100000	533250	1,600.00	6,360.92	5,660.00	6,840.00		
E	53PHINFRAS.53-TRAVEL .53LODGING .	53100000	533360	300.00	1,722.72	1,360.00	1,430.00		
E	53PHINFRAS.53-TRAVEL .53MEALS .	53100000	533350	500.00	679.84	1,660.00	2,370.00		
E	53PHINFRAS.53-TRAVEL .53MILEAGE	53100000	533390	500.00	1,982.45	1,214.00	1,311.00		
E	53PHINFRAS.53-WAGES.53WAGES	53100000	501110	21,713.00	11,424.81	17,783.00	30,265.00		
E	53PHINFRAS.53-WGBENFT.53HEALTHIN	53100000	511540	5,043.00	1,758.05	4,214.00	6,578.00		
E	53PHINFRAS.53-WGBENFT.53LIFEINS	53100000	511550	0.00	0.00	0.00	20.00		
E	53PHINFRAS.53-WGBENFT.53RETIREMN	53100000	511520	1,322.00	766.74	1,093.00	1,893.00		
E	53PHINFRAS.53-WGBENFT.53SOCSEC	53100000	511510	1,678.00	814.94	1,375.00	2,452.00		
E	53PHINFRAS.53-WGBENFT.53STLTDIS	53100000	511530	218.00	102.08	197.00	329.00		
E	53PHINFRAS.53-WGBENFT.53WORKCOMP	53100000	511560	626.00	317.33	444.00	708.00		
	TOTAL PUBLIC HEALTH - PUBLIC HEALTH INFRASTRUCTURE							(55,000.00)	55,000.00

ST	PROJECT STRING	GL ORG	GL OBJ	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - PREVENTING TEEN PREGNANCY								
F	53PLAN-A .53GRANT	53100000	435591	0.00	0.00	0.00	(10,000.00)		
E	53PLAN-A .53-CONTRAC.53INTRPFEE.	53100000	522722	0.00	0.00	0.00	220.00		
E	53PLAN-A .53-GENOPER.53EDSUPPLY.	53100000	533480	0.00	0.00	0.00	1,875.00		
E	53PLAN-A .53-TRAVEL .53LODGING .	53100000	533360	0.00	0.00	0.00	107.00		
E	53PLAN-A .53-TRAVEL .53MEALS .	53100000	533350	0.00	0.00	0.00	39.00		
E	53PLAN-A .53-TRAVEL .53MILEAGE .	53100000	533390	0.00	0.00	0.00	643.00		
E	53PLAN-A .53-WAGES .53WAGES .	53100000	501110	0.00	0.00	0.00	5,098.00		
E	53PLAN-A .53-WGBENFT.53HEALTHIN.	53100000	511540	0.00	0.00	0.00	1,108.00		
E	53PLAN-A .53-WGBENFT.53LIFEINS .	53100000	511550	0.00	0.00	0.00	3.00		
E	53PLAN-A .53-WGBENFT.53RETIREMN.	53100000	511520	0.00	0.00	0.00	319.00		
E	53PLAN-A .53-WGBENFT.53SOCSEC .	53100000	511510	0.00	0.00	0.00	413.00		
E	53PLAN-A .53-WGBENFT.53STLTDIS .	53100000	511530	0.00	0.00	0.00	56.00		
E	53PLAN-A .53-WGBENFT.53WORKCOMP.	53100000	511560	0.00	0.00	0.00	119.00		
	TOTAL PUBLIC HEALTH - PREVENTING TEEN PREGNANCY							(10,000.00)	10,000.00
	PUBLIC HEALTH - PREVENTION								
F	53PREVENTN.53GRANT . .	53100000	432415	(6,408.00)	(6,495.00)	(6,650.00)	(6,900.00)		
E	53PREVENTN.53-CONTRAC.53TELEPHNE.	53100000	522250	0.00	39.08	0.00	0.00		
E	53PREVENTN.53-TRAVEL .53MILEAGE .	53100000	533390	0.00	11.33	0.00	400.00		
E	53PREVENTN.53-WAGES .53WAGES .	53100000	501110	4,547.00	3,997.33	4,710.00	4,657.00		
E	53PREVENTN.53-WGBENFT.53HEALTHIN.	53100000	511540	1,056.00	1,078.49	1,116.00	1,012.00		
E	53PREVENTN.53-WGBENFT.53LIFEINS.	53100000	511550	0.00	0.00	0.00	3.00		
E	53PREVENTN.53-WGBENFT.53RETIREMN.	53100000	511520	277.00	275.88	290.00	291.00		
E	53PREVENTN.53-WGBENFT.53SOCSEC .	53100000	511510	351.00	278.27	364.00	377.00		
E	53PREVENTN.53-WGBENFT.53STLTDIS .	53100000	511530	46.00	49.21	53.00	51.00		
E	53PREVENTN.53-WGBENFT.53WORKCOMP.	53100000	511560	131.00	114.47	117.00	109.00		
	TOTAL PUBLIC HEALTH - PREVENTION							(6,900.00)	6,900.00

ST	PROJECT STRING	GL ORG	GL OBJ	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - ROUTINE IMMUNIZATION								
F	53ROUTIMM.53GRANT	53100000	432459	(10,000.00)	(23,844.07)	(15,000.00)	0.00		
E	53ROUTIMM .53-CONTRAC.53CONTSVCS.	53100000	522100	0.00	0.00	250.00	0.00		
E	53ROUTIMM .53-CONTRAC.53INTRPFEE.	53100000	522722	285.00	1,016.80	40.00	0.00		
E	53ROUTIMM .53-GENOPER.53NURSSUP .	53100000	533400	0.00	1,665.41	253.00	0.00		
E	53ROUTIMM .53-GENOPER.53OFFCESUP.	53100000	533190	0.00	0.00	60.00	0.00		
E	53ROUTIMM .53-GENOPER.53POSTAGE .	53100000	533110	0.00	104.32	0.00	0.00		
E	53ROUTIMM .53-GENOPER.53PRNTDUPL.	53100000	533130	0.00	178.18	100.00	0.00		
E	53ROUTIMM .53-GENOPER.53SMEQUIP .	53100000	533140	0.00	1,983.08	600.00	0.00		
E	53ROUTIMM .53-TRAVEL .53MILEAGE .	53100000	533390	600.00	555.50	0.00	0.00		
E	53ROUTIMM .53-WAGES .53WAGES .	53100000	501110	6,462.00	12,416.18	9,702.00	0.00		
E	53ROUTIMM .53-WGBENFT.53HEALTHIN.	53100000	511540	1,507.00	3,937.95	2,299.00	0.00		
E	53ROUTIMM .53-WGBENFT.53LIFEINS.	53100001	511550	0.00	0.00	0.00	0.00		
E	53ROUTIMM .53-WGBENFT.53RETIREMN.	53100000	511520	395.00	856.75	596.00	0.00		
E	53ROUTIMM .53-WGBENFT.53SOCSEC .	53100000	511510	499.00	840.34	750.00	0.00		
E	53ROUTIMM .53-WGBENFT.53STLTDIS .	53100000	511530	66.00	125.92	108.00	0.00		
E	53ROUTIMM .53-WGBENFT.53WORKCOMP.	53100000	511560	186.00	356.23	242.00	0.00		
	TOTAL PUBLIC HEALTH - ROUTINE IMMUNIZATION							0.00	0.00

ST	PROJECT STRING	GL ORG	GL OBJ	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - REPRODUCTIVE HEALTH								
F	53RPROHLTH.53GRANT . .	53100000	435590	(49,203.00)	(86,536.00)	(46,923.00)	(47,253.00)		
F	53RPROHLTH.53LOCAL .53CLNTFEES.	53100000	465518	(500.00)	(665.82)	(500.00)	(500.00)		
F	53RPROHLTH.53LOCAL .53MADOLLRS.	53100000	465519	(30,000.00)	(22,068.59)	(28,000.00)	(25,000.00)		
E	53RPROHLTH.53-CONTRAC.53CONTSVCS.	53100000	522100	4,000.00	10,448.28	11,034.00	11,201.00		
E	53RPROHLTH.53-CONTRAC.53INTRPFEE.	53100000	522722	200.00	308.40	720.00	440.00		
E	53RPROHLTH.53-CONTRAC.53LABFEES .	53100000	522195	0.00	282.00	300.00	0.00		
E	53RPROHLTH.53-CONTRAC.53TELEPHNE.	53100000	522250	1,680.00	1,002.77	960.00	480.00		
E	53RPROHLTH.53-GENOPER.53MEMDUES .	53100000	533240	250.00	250.00	250.00	250.00		
E	53RPROHLTH.53-GENOPER.53NURSSUP .	53100000	533400	5,000.00	24,295.02	5,000.00	2,500.00		
E	53RPROHLTH.53-GENOPER.53OFFCESUP.	53100000	533190	100.00	1,219.20	0.00	2,500.00		
E	53RPROHLTH.53-GENOPER.53POSTAGE .	53100000	533110	250.00	345.18	250.00	400.00		
E	53RPROHLTH.53-GENOPER.53PRNTDUPL.	53100000	533130	50.00	15.01	50.00	10.00		
E	53RPROHLTH.53-TRAVEL .53MILEAGE .	53100000	533390	400.00	450.90	400.00	56.00		
E	53RPROHLTH.53-TRAVEL .53REGFEES .	53100000	533250	240.00	0.00	240.00	0.00		
E	53RPROHLTH.53-WAGES .53WAGES .	53100000	501110	47,919.00	27,892.82	39,821.00	39,343.00		
E	53RPROHLTH.53-WGBENFT.53HEALTHIN.	53100000	511540	11,129.00	8,600.81	9,437.00	8,551.00		
E	53RPROHLTH.53-WGBENFT.53LIFEINS.	53100000	511550	0.00	0.00	0.00	26.00		
E	53RPROHLTH.53-WGBENFT.53RETIREMN.	53100000	511520	2,918.00	1,925.74	2,448.00	2,461.00		
E	53RPROHLTH.53-WGBENFT.53SOCSEC .	53100000	511510	3,702.00	1,966.56	3,080.00	3,187.00		
E	53RPROHLTH.53-WGBENFT.53STLTDIS .	53100000	511530	483.00	360.19	440.00	427.00		
E	53RPROHLTH.53-WGBENFT.53WORKCOMP.	53100000	511560	1,382.00	792.41	993.00	921.00		
	TOTAL PUBLIC HEALTH - REPRODUCTIVE HEALTH							(72,753.00)	72,753.00

ST	PROJECT STRING	GL ORG	GL OBJ	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - SEAL A SMILE								
F	53SASSMILE.53GRANT . .	53100000	432402	(20,787.00)	(23,387.94)	(20,117.00)	(24,600.00)		
F	53SASSMILE.53LOCAL .53MADOLLRS.	53100000	466504	(65,000.00)	(54,491.92)	(70,000.00)	(65,000.00)		
F	53SASSMILE.53ORALHLTH.53LOCAL .	53100000	466504	0.00	(5,000.00)	0.00	0.00		
F	53SASSMILE.53ORALHLTH.53MADOLLRS .	53100000	466504	0.00	(70.90)	0.00	(200.00)		
E	53SASSMILE.53-CONTRAC.53CONTSVCS.	53100000	522100	3,000.00	0.00	0.00	250.00		
E	53SASSMILE.53-CONTRAC.53INTRPFEE.	53100000	522722	0.00	160.00	0.00	210.00		
E	53SASSMILE.53-CONTRAC.53TELEPHNE.	53100000	522250	500.00	384.83	444.00	480.00		
E	53SASSMILE.53-GENOPER.53EDSUPPLY.	53100000	533480	8,600.00	8,950.12	9,700.00	8,650.00		
E	53SASSMILE.53-GENOPER.53NURSSUP .	53100000	533400	15,000.00	8,101.22	6,825.00	8,000.00		
E	53SASSMILE.53-GENOPER.53OFFCESUP.	53100000	533190	600.00	283.88	800.00	1,048.00		
E	53SASSMILE.53-GENOPER.53POSTAGE .	53100000	533110	0.00	0.00	0.00	20.00		
E	53SASSMILE.53-GENOPER.53PRNTDUPL.	53100000	533130	700.00	1,544.30	1,000.00	1,500.00		
E	53SASSMILE.53-GENOPER.53SMEQUIP .	53100000	533140	1,500.00	1,264.97	0.00	1,000.00		
E	53SASSMILE.53-ORLHLTH.53CONTSVCS.	53100000	522100	0.00	0.00	3,622.00	3,767.00		
E	53SASSMILE.53-ORLHTLH.53HEALTHIN.	53100000	511540	0.00	143.98	0.00	0.00		
E	53SASSMILE.53-ORLHTLH .53INTRPFEE	53100000	522722	0.00	0.00	1,100.00	660.00		
E	53SASSMILE.53-ORLHTLH .53MILEAGE	53100000	533390	0.00	280.83	600.00	600.00		
E	53SASSMILE.53-ORLHTLH .53NURSSUP	53100000	533400	0.00	2,655.01	200.00	400.00		
E	53SASSMILE.53-ORLHTLH .53PRNTDUPL	53100000	533130	0.00	23.00	0.00	0.00		
E	53SASSMILE.53-ORLHTLH .53RETIREMN	53100000	511520	0.00	36.20	0.00	0.00		
E	53SASSMILE.53-ORLHTLH .53SMEQUIP	53100000	533140	0.00	4,391.93	0.00	0.00		
E	53SASSMILE.53-ORLHTLH.53SOCSEC .	53100000	511510	0.00	99.52	408.00	0.00		
E	53SASSMILE.53-ORLHTLH.53STLTDIS .	53100000	511530	0.00	2.69	0.00	0.00		
E	53SASSMILE.53-ORLHTLH .53WAGES	53100000	501110	0.00	1,211.14	5,328.00	0.00		
E	53SASSMILE.53-ORLHTLH.53WORKCOMP.	53100000	511560	0.00	38.47	133.00	0.00		
E	53SASSMILE.53-TRAVEL .53LODGING .	53100000	533360	180.00	169.00	200.00	169.00		
E	53SASSMILE.53-TRAVEL .53MEALS .	53100000	533350	78.00	0.00	78.00	78.00		
E	53SASSMILE.53-TRAVEL .53MILEAGE .	53100000	533390	2,000.00	2,284.37	2,000.00	2,500.00		
E	53SASSMILE.53-TRAVEL .53REGFEES .	53100000	533250	0.00	50.00	233.00	221.00		
E	53SASSMILE.53-WAGES .53WAGES .	53100000	501110	38,053.00	34,487.37	40,690.00	43,163.00		
E	53SASSMILE.53-WGBENFT.53HEALTHIN.	53100000	511540	8,838.00	3,371.94	9,643.00	9,381.00		
E	53SASSMILE.53-WGBENFT.53LIFEINS.	53100000	511550	0.00	0.00	0.00	29.00		
E	53SASSMILE.53-WGBENFT.53RETIREMN.	53100000	511520	2,317.00	714.21	2,501.00	2,700.00		
E	53SASSMILE.53-WGBENFT.53SOCSEC .	53100000	511510	2,940.00	2,554.32	3,147.00	3,497.00		
E	53SASSMILE.53-WGBENFT.53STLTDIS .	53100000	511530	384.00	131.11	450.00	467.00		
E	53SASSMILE.53-WGBENFT.53WORKCOMP.	53100000	511560	1,097.00	982.44	1,015.00	1,010.00		
	TOTAL PUBLIC HEALTH - SEAL A SMILE							(89,800.00)	89,800.00

ST	PROJECT STRING	GL ORG	GL OBJ	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - STATE PHYSICAL ACTIVITY & NUTRITION								
F	53SPAN .53GRANT	53100000	432459	0.00	(16,404.00)	(16,000.00)	0.00		
E	53SPAN .53-CONTRAC.53INTRPFEE	53100000	522722	0.00	446.50	1,298.00	0.00		
E	53SPAN .53-GENOPER.53PROJECT	53100000	533955	0.00	0.00	3,000.00	0.00		
E	53SPAN .53-GENOPER.53PRNTDUPL.	53100000	533130	0.00	10.74	0.00	0.00		
E	53SPAN .53-TRAVEL .53LODGING	53100000	533360	0.00	0.00	150.00	0.00		
E	53SPAN .53-TRAVEL .53MEALS .	53100000	533350	0.00	0.00	117.00	0.00		
E	53SPAN .53-TRAVEL .53MILEAGE .	53100000	533390	0.00	182.88	132.00	0.00		
E	53SPAN .53-WAGES .53WAGES .	53100000	501110	0.00	9,270.24	8,006.00	0.00		
E	53SPAN .53-WGBENFT.53HEALTHIN.	53100000	511540	0.00	2,949.04	1,897.00	0.00		
E	53SPAN .53-WGBENFT.53RETIREMN.	53100000	511520	0.00	639.72	492.00	0.00		
E	53SPAN .53-WGBENFT.53SOCSEC .	53100000	511510	0.00	642.80	619.00	0.00		
E	53SPAN .53-WGBENFT.53STLTDIS .	53100000	511530	0.00	108.43	89.00	0.00		
E	53SPAN .53-WGBENFT.53WORKCOMP.	53100000	511560	0.00	265.47	200.00	0.00		
	TOTAL PUBLIC HEALTH - STATE PHYSICAL ACTIVITY & NUTRITION							0.00	0.00
	PUBLIC HEALTH - DNR TRANSIENT NON COMM								
F	53TNCWELLS.53GRANT . .	53100000	432449	(13,792.00)	(18,555.00)	(13,792.00)	(13,792.00)		
F	53TNCWELLS.53LOCAL .53CLNTFEES.	53100000	466502	(800.00)	(1,744.44)	(800.00)	(3,700.00)		
E	53TNCWELLS.53-GENOPER.53BIOLOG .	53100000	533290	1,500.00	1,791.25	1,900.00	2,000.00		
E	53TNCWELLS.53-GENOPER.53OFFCESUP.	53100000	533190	50.00	0.00	50.00	3,000.00		
E	53TNCWELLS.53-GENOPER.53POSTAGE .	53100000	533110	300.00	104.90	400.00	200.00		
E	53TNCWELLS.53-GENOPER.53PRNTDUPL.	53100000	533130	20.00	30.15	50.00	50.00		
E	53TNCWELLS.53-TRAVEL .53MILEAGE .	53100000	533390	1,000.00	1,469.30	1,100.00	1,500.00		
E	53TNCWELLS.53-WAGES .53WAGES .	53100000	501110	8,318.00	14,832.74	7,857.00	7,696.00		
E	53TNCWELLS.53-WGBENFT.53HEALTHIN.	53100000	511540	1,932.00	1,645.27	1,862.00	1,673.00		
E	53TNCWELLS.53-WGBENFT.53LIFEINS.	53100000	511550	0.00	0.00	0.00	5.00		
E	53TNCWELLS.53-WGBENFT.53RETIREMN.	53100000	511520	506.00	1,023.89	483.00	481.00		
E	53TNCWELLS.53-WGBENFT.53SOCSEC .	53100000	511510	643.00	1,102.22	608.00	623.00		
E	53TNCWELLS.53-WGBENFT.53STLTDIS .	53100000	511530	83.00	164.02	86.00	84.00		
E	53TNCWELLS.53-WGBENFT.53WORKCOMP.	53100000	511560	240.00	422.52	196.00	180.00		
	TOTAL PUBLIC HEALTH - DNR TRANSIENT NON COMM							(17,492.00)	17,492.00

ST	PROJECT STRING	GL ORG	GL OBJ	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - WI WINS								
F	53WITOBACC.53GRANT . .	53100000	432406	(2,310.00)	(3,109.00)	(2,310.00)	(2,233.00)		
E	53WITOBACC.53-GENOPER.53EDSUPPLY.	53100000	533480	150.00	14.59	50.00	200.00		
E	53WITOBACC.53-GENOPER.53POSTAGE.	53100000	533110	0.00	5.28	80.00	5.00		
E	53WITOBACC.53-GENOPER.53PRNTDUPL.	53100000	533130	0.00	7.77	10.00	10.00		
E	53WITOBACC.53-TRAVEL .53MILEAGE .	53100000	533390	250.00	121.00	200.00	200.00		
E	53WITOBACC.53-WAGES .53WAGES .	53100000	501110	1,355.00	2,500.49	1,395.00	1,302.00		
E	53WITOBACC.53-WGBENFT.53HEALTHIN.	53100000	511540	315.00	0.00	331.00	283.00		
E	53WITOBACC.53-WGBENFT.53LIFEINS.	53100000	511550	0.00	0.00	0.00	1.00		
E	53WITOBACC.53-WGBENFT.53RETIREMN.	53100000	511520	83.00	172.55	86.00	81.00		
E	53WITOBACC.53-WGBENFT.53SOCSEC .	53100000	511510	105.00	185.33	108.00	106.00		
E	53WITOBACC.53-WGBENFT.53STLTDIS .	53100000	511530	13.00	30.31	15.00	15.00		
E	53WITOBACC.53-WGBENFT.53WORKCOMP.	53100000	511560	39.00	71.77	35.00	30.00		
	TOTAL PUBLIC HEALTH - WI WINS							(2,233.00)	2,233.00
							TOTAL	(478,716.00)	478,716.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
54 COMMUNITY SERVICES								
230	230 51.42 BOARD SPEC REV FUND-CS							
54000000	**54000000 CS ADMINISTRATION**							
54000000	**411110**	CS ADM GENERAL PROPERTY TAXES	(1,733,042.00)	(1,733,042.00)	(1,333,042.00)	(1,733,042.00)	(1,433,042.00)	(1,433,042.00)
54000000	432420	CS STATE AID FOR 51.42 BOARD	0.00	(1,248,408.00)	0.00	(1,228,253.00)	(1,228,253.00)	(1,228,253.00)
54000000	465550	CS MISC REVENUE	(1,228,253.00)	(3,629.95)	(1,228,253.00)	0.00	0.00	0.00
54000000	465552	ADM REP PAYEE REVENUE	(15,000.00)	(16,022.01)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)
54000000	465554	CMI ROOM/BOARD COST SHARE	(60,000.00)	(39,174.73)	(60,000.00)	(60,000.00)	(60,000.00)	(60,000.00)
54000000	465557	CS DRIVER IMPROVEMENT SURCHAR(	(30,000.00)	(29,307.46)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)
54000000	478440	CS NON-REPORTBLE INDIRECT COST	0.00	(372,148.70)	0.00	0.00	0.00	0.00
54000000	484577	CS INTEREST-COMM S RISK RESVE	(10.00)	(4.54)	(10.00)	(10.00)	(10.00)	(10.00)
54000000	499210	CS TRANSFER FROM GENERAL	0.00	(49,849.84)	0.00	0.00	0.00	0.00
54000000	499500	CS FUND BAL APPLIED-BUD MEMOLD	0.00	0.00	(400,000.00)	0.00	(300,000.00)	(300,000.00)
54000000	501110	CS ADM SALARIES/WAGES	218,136.00	174,698.79	231,073.00	242,092.00	242,092.00	242,092.00
54000000	501180	CS ADM NON PROD CT,ST,VT,SS	0.00	38,710.96	0.00	0.00	0.00	0.00
54000000	501360	CS ADM UNUSED BENEFITS	0.00	1,738.62	0.00	0.00	0.00	0.00
54000000	501410	CS ADM BD CTY BOARD PER DIEM	4,400.00	5,094.00	4,400.00	4,400.00	4,400.00	4,400.00
54000000	511510	CS ADM SOCIAL SECURITY	17,313.00	15,824.55	18,237.00	18,754.00	18,754.00	18,754.00
54000000	511520	CS ADM RETIREMENT	15,224.00	14,850.67	16,263.00	17,651.00	17,651.00	17,651.00
54000000	511530	CS ADM ST/LT DISABILTY INS	2,507.00	2,414.04	2,921.00	3,060.00	3,060.00	3,060.00
54000000	511540	CS ADM HEALTH INSURANCE	55,301.00	55,300.56	60,377.00	58,491.00	58,491.00	58,491.00
54000000	511550	CS ADM LIFE INSURANCE	0.00	0.00	0.00	158.00	158.00	158.00
54000000	511560	CS ADM WORKER COMPENSATION	4,565.00	4,838.70	4,336.00	3,934.00	3,934.00	3,934.00
54000000	522120	CS ADM OUTSIDE LEGAL SVR	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
54000000	522130	CS ADM AUDITING/ACCOUNTING	4,600.00	9,839.00	4,600.00	4,600.00	4,600.00	4,600.00
54000000	522200	CS ADOC CONTRACT EXPENSES	0.00	3,657.75	0.00	0.00	0.00	0.00
54000000	522250	CS ADM TELEPHONE	1,000.00	1,119.10	1,000.00	1,444.00	1,444.00	1,444.00
54000000	522910	CS INDIRECT COST REIMBURSEMENT	0.00	372,148.70	0.00	0.00	0.00	0.00
54000000	533110	CS ADM ADM POSTAGE/BOX RENT	600.00	1,017.75	600.00	600.00	600.00	600.00
54000000	533130	CS ADM PRINTING/DUPLICATING	100.00	645.91	100.00	100.00	100.00	100.00
54000000	533140	CS ADM SMALL ITEM OF EQUIPMENT	750.00	741.22	500.00	500.00	500.00	500.00
54000000	533150	CS ADM EMPLOYEE EDUC/TRNG	500.00	516.82	500.00	500.00	500.00	500.00
54000000	533190	CS ADM OTHER OFFICE SUPPLIES	100.00	1,827.17	300.00	1,300.00	1,300.00	1,300.00
54000000	533240	CS ADM MEMBERSHIP DUES	500.00	500.00	500.00	500.00	500.00	500.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
54000000	533350	CS ADM ADM MEALS	100.00	101.51	100.00	100.00	100.00	100.00
54000000	533360	CS ADM ADM LODGING	300.00	290.99	300.00	300.00	300.00	300.00
54000000	533390	CS ADM BD ADM BOARD MILEAGE	2,000.00	3,805.04	2,000.00	2,500.00	2,500.00	2,500.00
54000000	533961	CS ADM FAMILY CARE CONTRIBTION	420,762.00	420,761.59	420,762.00	420,762.00	420,762.00	420,762.00
54000000	555110	CS ADM INSURANCE ON BUILDINGS	8,500.00	24,115.04	8,500.00	8,500.00	8,500.00	8,500.00
TOTAL	54000000	CS ADMINISTRA	(2,308,047.00)	(2,337,028.26)	(2,287,936.00)	(2,275,059.00)	(2,275,059.00)	(2,275,059.00)
54100000	**54100000**	**CS CLINIC OPPS**						
54100000	464522	CS CLINIC OPP MEDICARE	(97,000.00)	(64,246.03)	(115,089.00)	(150,000.00)	(150,000.00)	(150,000.00)
54100000	465550	CS CLINIC OPP BOARD REV INS	(74,000.00)	(87,073.16)	(95,000.00)	(130,000.00)	(130,000.00)	(130,000.00)
54100000	465551	CS CLINIC OPP JAIL CONTRACT	(40,000.00)	(18,050.00)	(40,000.00)	(45,000.00)	(45,000.00)	(45,000.00)
54100000	465552	CS CLINIC OPP REVENUES CLIENT	(34,500.00)	(26,176.59)	(41,000.00)	(45,000.00)	(45,000.00)	(45,000.00)
54100000	465553	CS CLINIC OPP COUNSELING MISC	(7,900.00)	(1,006.00)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)
54100000	465554	CS CLINIS MED ASSISTNC PAYMNT	(288,942.00)	(176,993.38)	(305,000.00)	(325,000.00)	(325,000.00)	(325,000.00)
54100000	465556	CS CLINIC OPP CHILDREN-18 INS	(44,000.00)	(20,649.45)	(52,000.00)	(55,000.00)	(55,000.00)	(55,000.00)
54100000	465557	CS CLINIC OPP CHIL-18 MED AST	(24,000.00)	0.00	(30,000.00)	(35,000.00)	(35,000.00)	(35,000.00)
54100000	465558	CS CLINIS OPP CHID-18 CLI FEE	(17,500.00)	(9,204.82)	(17,500.00)	(20,000.00)	(20,000.00)	(20,000.00)
54100000	465559	CS WIMCR PAYMNT CASE MANAGEMN	0.00	(32,793.69)	0.00	0.00	0.00	0.00
54100000	501110	CS CLINIC OPP SALARIES/WAGES	703,235.00	662,193.34	758,295.00	1,047,045.00	1,047,045.00	1,047,045.00
54100000	501120	CS CLINIC OPPS OVERTIME	0.00	268.31	0.00	0.00	0.00	0.00
54100000	501180	CS CLINIC OPP NON PROD CT,ST,V	0.00	92,144.68	0.00	0.00	0.00	0.00
54100000	501360	CS CLINIC OPP UNUSED BENEFITS	0.00	10,026.66	0.00	0.00	0.00	0.00
54100000	511510	CS CLINIC OPP SOCIAL SECURITY	54,416.00	55,397.24	58,743.00	81,112.00	81,112.00	81,112.00
54100000	511520	CS CLINIC OPP RETIREMENT	49,081.00	52,006.74	53,368.00	76,340.00	76,340.00	76,340.00
54100000	511530	CS CLINIC OPP ST/LT DI INS	8,082.00	8,764.42	9,586.00	13,236.00	13,236.00	13,236.00
54100000	511540	CS CLINIC OPP HEALTH INS	131,077.00	141,202.14	130,103.00	224,346.00	224,346.00	224,346.00
54100000	511550	CS CLINIC OPP LIFE INSURANCE	0.00	0.00	0.00	774.00	774.00	774.00
54100000	511560	CS CLINIC OPP WORKERS COMP	16,957.00	18,687.17	16,671.00	19,155.00	19,155.00	19,155.00
54100000	522111	CS CLINIC OPP SRVCS THERAP	350,000.00	424,474.02	350,000.00	385,700.00	385,700.00	385,700.00
54100000	522250	CS CLINIC OPP TELEPHONE	700.00	2,003.92	1,400.00	2,500.00	2,500.00	2,500.00
54100000	522722	CS CLINIC OPP INTERPRETING FEE	0.00	8,388.36	9,000.00	12,000.00	12,000.00	12,000.00
54100000	533140	CS CLINIC OPP SM ITEM OF EQUIP	0.00	1,581.97	200.00	750.00	750.00	750.00
54100000	533145	CS OPP ELECTRONIC HEALTH RECRD	75,266.00	80,317.07	80,000.00	96,400.00	96,400.00	96,400.00
54100000	533150	CS CLINIC EMPLOYEE EDUC/TRNG	3,200.00	2,835.56	3,200.00	3,200.00	3,200.00	3,200.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
54100000	533190	CS OTHER OFFICE SUPPLIES	2,000.00	26,235.39	5,000.00	6,000.00	6,000.00	6,000.00
54100000	533230	CS SUB TO NEWSPAPERS & PER	250.00	1,052.40	250.00	250.00	250.00	250.00
54100000	533260	CS CLINIC OPP ADVERTISING	1,000.00	5,547.72	2,000.00	2,000.00	2,000.00	2,000.00
54100000	533350	CS CLINIC OPP MEALS	400.00	350.72	400.00	400.00	400.00	400.00
54100000	533360	CS CLINIC OPP LODGING	1,000.00	3,992.04	750.00	750.00	750.00	750.00
54100000	533390	CS CLINIC OPPS MILEAGE	1,000.00	2,960.10	1,600.00	6,000.00	6,000.00	6,000.00
54100000	533391	CS CLINIC OPPS MILEAGE-TRAING	400.00	1,382.70	400.00	400.00	400.00	400.00
54100000	555130	CS CLINIC OPP CON SRV LIAB INS	4,200.00	3,076.00	4,200.00	4,100.00	4,100.00	4,100.00
TOTAL	54100000	CS CLINIC OPP	774,422.00	1,168,695.55	779,577.00	1,167,458.00	1,167,458.00	1,167,458.00
54104000	**54104000**	**CS CLINIC OPPS AODA**						
54104000	465552	CS AODA CHILDREN-18 INSURANCE	(200.00)	0.00	(200.00)	(200.00)	(200.00)	(200.00)
54104000	465553	CS AODA CHILDREN-18 MED ASSIST	(200.00)	0.00	(200.00)	(200.00)	(200.00)	(200.00)
54104000	465554	CS AODA CHILDREN-18 CLIENT FEE	(200.00)	0.00	(200.00)	(200.00)	(200.00)	(200.00)
TOTAL	54104000	CS CLINIC OPP	(600.00)	0.00	(600.00)	(600.00)	(600.00)	(600.00)
54104078	**54104078**	**CS CLINIC OPPS AODA**						
54104078	432420	CS ST AID 51.42 BOARD 570-AODA	(55,026.00)	(117,126.00)	(55,026.00)	(55,026.00)	(55,026.00)	(55,026.00)
54104078	465550	CS AODA MEDICAL ASSIST PAYMENT	(17,000.00)	(17,221.48)	(17,000.00)	(17,000.00)	(17,000.00)	(17,000.00)
54104078	465552	CS AODA-51.42 BRD-ALL OTHR REV	(14,000.00)	(921.46)	(14,000.00)	(15,000.00)	(15,000.00)	(15,000.00)
54104078	465553	CS AODA CHILD -18 PAYMENT/MA	(4,000.00)	0.00	(4,000.00)	(3,000.00)	(3,000.00)	(3,000.00)
54104078	501110	CS AODA SALARIES/WAGES	90,745.00	85,788.64	98,560.00	103,882.00	103,882.00	103,882.00
54104078	501180	CS AODA NON PROD CT,ST,VT,SS	0.00	13,548.83	0.00	0.00	0.00	0.00
54104078	511510	CS AODA SOCIAL SECURITY	7,022.00	7,177.01	7,635.00	8,048.00	8,048.00	8,048.00
54104078	511520	CS AODA RETIREMENT	6,333.00	6,856.52	6,937.00	7,574.00	7,574.00	7,574.00
54104078	511530	CS AODA ST/LT DISABILITY INS	1,043.00	1,179.70	1,246.00	1,313.00	1,313.00	1,313.00
54104078	511540	CS AODA HEALTH INSURANCE	24,865.00	26,471.47	27,571.00	26,064.00	26,064.00	26,064.00
54104078	511550	CS AODA LIFE INSURANCE	0.00	0.00	0.00	74.00	74.00	74.00
54104078	511560	CS AODA WORKERS COMPENSATION	2,283.00	2,511.62	2,434.00	2,268.00	2,268.00	2,268.00
54104078	522100	CS AODA CONTRACTED SERVICES	600.00	0.00	600.00	600.00	600.00	600.00
54104078	522111	CS AODA MISC AODA	0.00	265.00	0.00	0.00	0.00	0.00
54104078	522650	CS AODA INPATIENT	5,000.00	11,330.58	5,000.00	5,508.00	5,508.00	5,508.00
54104078	522660	CS CLINIC OPP TESTING MATERIAL	500.00	0.00	500.00	500.00	500.00	500.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
54104078	522722	CS AODA INTERPRETING FEES	0.00	2,962.50	2,500.00	2,500.00	2,500.00	2,500.00
54104078	533150	CS CLINIC OPP EMPLOYEE ED &TRN	1,000.00	395.82	1,000.00	1,000.00	1,000.00	1,000.00
54104078	533190	CS AODA OTHER OFFICE SUPPLIES	600.00	522.87	600.00	600.00	600.00	600.00
54104078	533350	CS CLINIC OPP MEALS	100.00	63.67	100.00	100.00	100.00	100.00
54104078	533360	CS CLINIC OPP LODGING	350.00	790.00	1,000.00	1,000.00	1,000.00	1,000.00
54104078	533390	CS CLINIC OPP CLINIC MILEAGE	200.00	517.00	200.00	500.00	500.00	500.00
54104078	533391	CS CLINIC OPP ED & TRN MILEAGE	100.00	157.30	100.00	100.00	100.00	100.00
54104078	535920	CS CLINIC OPP LICENSURE FEES	1,600.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL	54104078	CS CLINIC OPP	52,315.00	25,269.59	66,957.00	72,605.00	72,605.00	72,605.00
54104080	**54104080**	**CS CLINIC OPPS AODA YOUTH**						
54104080	501110	CS AODA YP SALARIES & WAGES	10,397.00	21,266.12	9,814.00	33,667.00	33,667.00	33,667.00
54104080	501120	CS AODA OVERTIME	0.00	126.54	0.00	0.00	0.00	0.00
54104080	501180	CS AODA YP NON PROD CT, ST, VT	0.00	3,344.25	0.00	0.00	0.00	0.00
54104080	501360	CS AODA YP UNUSED BENEFITS	0.00	137.20	0.00	0.00	0.00	0.00
54104080	511510	CS AODA YP SOCIAL SECURITY	804.00	1,824.66	760.00	2,608.00	2,608.00	2,608.00
54104080	511520	CS AODA YP RETIREMENT	726.00	1,717.05	691.00	753.00	753.00	753.00
54104080	511530	CS AODA YP ST & LT DISBLTY INS	119.00	296.76	124.00	426.00	426.00	426.00
54104080	511540	CS AODA YP HEALTH INSURANCE	2,011.00	5,223.50	3,063.00	10,883.00	10,883.00	10,883.00
54104080	511550	CS AODA YOUTH LIFE INSURANCE	0.00	0.00	0.00	28.00	28.00	28.00
54104080	511560	CS AODA YP WORKERS COMPENSATN	302.00	718.29	248.00	2,455.00	2,455.00	2,455.00
54104080	533190	CS AODA YP OTHER OFFICE SUP	0.00	396.00	0.00	0.00	0.00	0.00
TOTAL	54104080	CS CLINIC OPP	14,359.00	35,050.37	14,700.00	50,820.00	50,820.00	50,820.00
54105500	**54105500**	**CS CLINIC OPPS INTXICTD DR**						
54105500	465550	CS IDP REV COUNSELING CLIENT	(12,000.00)	(3,415.00)	(12,000.00)	(12,000.00)	(12,000.00)	(12,000.00)
54105500	465552	CS IDP MEDICAL ASSIS PAYMENT	(6,000.00)	(5,503.83)	(6,000.00)	(7,500.00)	(7,500.00)	(7,500.00)
54105500	465553	CS IDP CLIENT INSURANCE	(2,000.00)	(467.70)	(2,000.00)	(6,000.00)	(6,000.00)	(6,000.00)
54105500	465554	CS IDP CHP 20 REV CLIENT FEES	(37,000.00)	(24,565.00)	(37,000.00)	(60,000.00)	(60,000.00)	(60,000.00)
54105500	465556	CS IDP CH 20 ALL OTHER REVENUE	(31,600.00)	(10,806.00)	(31,600.00)	(31,600.00)	(31,600.00)	(31,600.00)
54105500	501110	CS IDP SALARIES/WAGES	112,621.00	80,385.86	117,106.00	96,840.00	96,840.00	96,840.00
54105500	501180	CS IDP NON PROD CT,ST,VT,SS	0.00	13,143.96	0.00	0.00	0.00	0.00
54105500	511510	CS IDP SOCIAL SECURITY	8,715.00	6,766.43	9,072.00	7,502.00	7,502.00	7,502.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
54105500	511520	CS IDP RETIREMENT	7,860.00	6,456.03	8,242.00	7,061.00	7,061.00	7,061.00
54105500	511530	CS IDP ST/LT DISABILITY INS	1,294.00	1,116.03	1,480.00	1,224.00	1,224.00	1,224.00
54105500	511540	CS IDP HEALTH INSURANCE	29,292.00	24,472.88	31,962.00	23,287.00	23,287.00	23,287.00
54105500	511550	CS IDP LIFE INSURANCE	0.00	0.00	0.00	68.00	68.00	68.00
54105500	511560	CS IDP WORKERS COMPENSATION	2,918.00	2,344.36	2,903.00	2,111.00	2,111.00	2,111.00
54105500	522100	CS IDP CONTRACTED SERVICES	0.00	600.00	0.00	0.00	0.00	0.00
54105500	522722	CS IDP MISC	100.00	11.52	0.00	1,741.00	1,741.00	1,741.00
54105500	533150	CD IDP EMPLOYEE EDUCTN & TRAIN	1,000.00	105.00	1,000.00	400.00	400.00	400.00
TOTAL	54105500	CS CLINIC OPP	75,200.00	90,644.54	83,165.00	23,134.00	23,134.00	23,134.00
54108300	**54108300**	**CS CLINIC OPPS CRISIS**						
54108300	465550	CS CRISIS CASE MANAGEMENT	0.00	0.00	0.00	(55,000.00)	(55,000.00)	(55,000.00)
54108300	465552	CS CRISIS PROGRAM	(44,000.00)	(55,491.14)	(44,000.00)	0.00	0.00	0.00
54108300	501110	CS CRISIS SALARIES/WAGES	76,673.00	70,806.30	82,608.00	84,474.00	84,474.00	84,474.00
54108300	501120	CS CRISIS OVERTIME	0.00	2,278.08	0.00	0.00	0.00	0.00
54108300	501180	CS CRISIS NON PROD CT,ST,VT,SS	0.00	7,162.93	0.00	0.00	0.00	0.00
54108300	501360	CS CRISIS UNUSED BENEFITS	0.00	2,469.60	0.00	0.00	0.00	0.00
54108300	511510	CS CRISIS SOCIAL SECURITY	5,933.00	6,199.09	6,399.00	6,544.00	6,544.00	6,544.00
54108300	511520	CS CRISIS RETIREMENT	5,351.00	5,711.79	5,814.00	6,159.00	6,159.00	6,159.00
54108300	511530	CS CRISIS ST/LT DISABILITY INS	881.00	937.07	1,044.00	1,068.00	1,068.00	1,068.00
54108300	511540	CS CRISIS HEALTH INSURANCE	10,497.00	10,496.75	11,916.00	11,396.00	11,396.00	11,396.00
54108300	511550	CS CRISIS LIFE INSURANCE	0.00	0.00	0.00	65.00	65.00	65.00
54108300	511560	CS CRISIS WORKERS COMPENSATION	2,091.00	2,251.99	1,968.00	1,778.00	1,778.00	1,778.00
54108300	522100	CS CRISIS CL CONTRACT SERVICES	82,000.00	92,050.51	82,000.00	82,000.00	82,000.00	82,000.00
54108300	522722	CS CRISIS INTERPRETING FEES	0.00	87.84	0.00	120.00	120.00	120.00
54108300	533150	CS CRISIS EMPLOYEE EDUC/TRNG	1,800.00	3,955.90	1,800.00	1,800.00	1,800.00	1,800.00
54108300	533190	CS CRISIS OTHER OFFICE SUPPLY	300.00	1,309.41	700.00	700.00	700.00	700.00
54108300	533360	CS CRISIS LODGING	0.00	4,508.00	0.00	0.00	0.00	0.00
54108300	533390	CS CRISIS CLINIC MILEAGE	100.00	259.60	100.00	100.00	100.00	100.00
54108300	533391	CS CRISIS MILEAGE-TRAINING	0.00	196.35	0.00	0.00	0.00	0.00
TOTAL	54108300	CS CLINIC OPP	141,626.00	155,190.07	150,349.00	141,204.00	141,204.00	141,204.00
54200000	**54200000**	**CS MI-CMI PROGRAM**						

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
54200000	465550	CS CMI INPATIENT REPAYMENT	(25,000.00)	(6,341.50)	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)
54200000	522612	CS CMI SUPPORTIVE HOME CARE	20,000.00	0.00	20,000.00	5,000.00	5,000.00	5,000.00
54200000	522649	CS CMI WORK SERVICES	39,600.00	0.00	39,000.00	1,000.00	1,000.00	1,000.00
54200000	522650	CS CMI-INPATIENT	25,000.00	6,964.16	25,000.00	5,000.00	5,000.00	5,000.00
54200000	522652	IMD	160,000.00	174,733.72	148,093.00	150,967.00	150,967.00	150,967.00
54200000	522653	CMI ADULT FAMILY HOME	200,000.00	79,275.23	125,000.00	125,000.00	125,000.00	125,000.00
54200000	522656	CS CMI CBRF	45,000.00	183,912.04	100,000.00	100,000.00	100,000.00	100,000.00
54200000	522700	CS CMI PURCHASED SERVICES	10,000.00	14,682.00	5,000.00	5,000.00	5,000.00	5,000.00
54200000	522860	CS CMI INSTITUTIONS MHI	375,000.00	261,449.51	400,000.00	400,000.00	400,000.00	400,000.00
TOTAL	54200000	CS MI-CMI PRO	849,600.00	714,675.16	837,093.00	766,967.00	766,967.00	766,967.00
54208200	**54208200**	**CS MI-CMI COMM MENTAL HEAL**						
54208200	432420	CS ST AID-COMMUNITY HEALTH	(146,995.00)	(153,326.63)	(146,995.00)	(146,995.00)	(146,995.00)	(146,995.00)
54208200	432421	CS ST AID-MENTAL HEALTH	(16,032.00)	(16,032.00)	(16,032.00)	(16,032.00)	(16,032.00)	(16,032.00)
54208200	501110	CS MENTAL HLTH SALARIES/WAGES	63,753.00	60,673.25	68,337.00	76,086.00	76,086.00	76,086.00
54208200	501120	CS MENTAL HEALTH OVERTIME	0.00	126.56	0.00	0.00	0.00	0.00
54208200	501180	CS MENTAL HLTH NON PROD CT,ST	0.00	7,744.23	0.00	0.00	0.00	0.00
54208200	501360	CS MENTAL HLTH UNUSED BENEFITS	0.00	1,059.84	0.00	0.00	0.00	0.00
54208200	511510	CS MENTAL HLTH SOCIAL SEC	4,933.00	5,353.01	5,294.00	5,894.00	5,894.00	5,894.00
54208200	511520	CS MENTAL HLTH RETIREMENT	4,450.00	4,804.47	4,809.00	5,548.00	5,548.00	5,548.00
54208200	511530	CS MENTAL HLTH ST/LT DI INS	733.00	774.51	864.00	962.00	962.00	962.00
54208200	511540	CS MENTAL HLTH HEALTH INS	1,201.00	1,606.21	1,310.00	1,745.00	1,745.00	1,745.00
54208200	511550	CS MENTAL HLTH LIFE INSURANCE	0.00	0.00	0.00	69.00	69.00	69.00
54208200	511560	CS MENTAL HLTH WORKERS COMP	1,780.00	1,936.01	1,730.00	1,703.00	1,703.00	1,703.00
54208200	522250	CS MENTAL HLTH TELEPHONE	500.00	611.14	500.00	300.00	300.00	300.00
54208200	522649	CS COMM MH WORK SERVICES	0.00	22,949.30	20,000.00	20,000.00	20,000.00	20,000.00
54208200	522650	CS COMM MENTAL HEALTH AFH	63,605.00	160,349.45	120,000.00	95,000.00	95,000.00	95,000.00
54208200	522720	CS COMM MH TRANSPORTATION	0.00	1,650.00	2,000.00	500.00	500.00	500.00
54208200	533390	CS MENTAL HLTH MILEAGE	6,000.00	5,712.85	6,000.00	6,200.00	6,200.00	6,200.00
TOTAL	54208200	CS MI-CMI COM	(16,072.00)	105,992.20	67,817.00	50,980.00	50,980.00	50,980.00
54208400	54208400	CS MI-CMI PROGRAM CSP						
54208400	464561	CSP ALL OTHER REV COLLECTED	(80,000.00)	(36,383.41)	(80,000.00)	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
54208400	501110	CS CSP SALARIES/WAGES	171,154.00	201,158.98	169,462.00	0.00	0.00	0.00
54208400	501120	CS CSP OVERTIME	0.00	2,312.45	0.00	0.00	0.00	0.00
54208400	501180	CS CSP NON PROD CT,ST,VT,SS	0.00	26,302.58	0.00	0.00	0.00	0.00
54208400	501360	CS CSP UNUSED BENEFITS	0.00	604.06	0.00	0.00	0.00	0.00
54208400	511510	CS CSP SOCIAL SECURITY	13,244.00	16,949.49	13,128.00	0.00	0.00	0.00
54208400	511520	CS CSP RETIREMENT	11,945.00	15,903.11	11,927.00	0.00	0.00	0.00
54208400	511530	CS CSP ST/LT DISABILITY INS	1,967.00	2,727.12	2,142.00	0.00	0.00	0.00
54208400	511540	CS CSP HEALTH INSURANCE	40,872.00	40,052.94	27,123.00	0.00	0.00	0.00
54208400	511560	CS CSP WORKERS COMPENSATION	4,901.00	6,580.55	4,229.00	0.00	0.00	0.00
54208400	522100	CS CSP CONTRACTED SERVICES	1,000.00	0.00	1,000.00	0.00	0.00	0.00
54208400	522250	CS CSP TELEPHONE	800.00	1,187.49	1,000.00	0.00	0.00	0.00
54208400	522722	CS CSP INTERPRETING FEES	0.00	1,355.00	1,500.00	0.00	0.00	0.00
54208400	533010	CS CSP MISC	100.00	0.00	100.00	0.00	0.00	0.00
54208400	533140	CS CSP SMALL ITEMS OF EQUIP	0.00	373.16	200.00	0.00	0.00	0.00
54208400	533150	CS CSP EMPLOYEE ED & TRAINING	500.00	76.80	200.00	0.00	0.00	0.00
54208400	533190	CS CSP OTHER OFFICE SUPPLIES	0.00	528.10	600.00	0.00	0.00	0.00
54208400	533360	CS CSP LODGING	0.00	196.00	0.00	0.00	0.00	0.00
54208400	533390	CS CSP MILEAGE	14,000.00	17,084.13	20,000.00	0.00	0.00	0.00
54208400	533391	CS CSP MILEAGE-TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
54208400	535920	CS CSP LICENSURE FEES	500.00	1,100.00	1,100.00	0.00	0.00	0.00
TOTAL	54208400	CS MI-CMI PRO	180,983.00	298,108.55	173,711.00	0.00	0.00	0.00
54300000	**54300000**	**CS B-3**						
54300000	432420	CS ST AID-B3	(61,199.00)	(93,887.00)	(61,199.00)	(61,199.00)	(61,199.00)	(61,199.00)
54300000	465550	CS 0-3 MEDICAL ASSISTNC PAYMT	(6,000.00)	(8,692.40)	(6,000.00)	(34,815.00)	(34,815.00)	(34,815.00)
54300000	465552	CS 0-3 PARENTAL FEE	(2,200.00)	(4,016.07)	(2,200.00)	(6,000.00)	(6,000.00)	(6,000.00)
54300000	465553	CS 0-3 OT/PT INSURANCE	(1,500.00)	(2,344.56)	(1,500.00)	(1,500.00)	(1,500.00)	(1,500.00)
54300000	465554	CS 0-3 PR/OT MEDICAL ASSISTNC	(6,000.00)	(9,046.09)	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)
54300000	465556	CS B-3 INSURANCE	(1,000.00)	0.00	(1,000.00)	(100.00)	(100.00)	(100.00)
54300000	522100	CS B-3 TEACHER	7,200.00	39,377.25	0.00	15,000.00	15,000.00	15,000.00
54300000	522250	CS B-3 TELEPHONE	0.00	30.68	0.00	0.00	0.00	0.00
54300000	522700	CS B-3 B-3 PURCHASED SERVICES	42,000.00	20,790.00	45,000.00	35,000.00	35,000.00	35,000.00
54300000	522701	CS B-3 0-3 OCC THERAPY	24,000.00	18,265.50	20,000.00	25,000.00	25,000.00	25,000.00
54300000	522702	CS B-3 0-3 PHYSICAL THERAPY	22,000.00	37,199.25	30,000.00	56,000.00	56,000.00	56,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
54300000	522722	CS B-3 INTERPRETING FEES	0.00	7,826.00	6,000.00	9,000.00	9,000.00	9,000.00
54300000	533140	CS B-3 SMALL ITEM OF EQUIPMENT	0.00	752.11	0.00	100.00	100.00	100.00
54300000	533150	CS B-3 EMPLOYEE EDUC/TRNG	0.00	41.80	0.00	0.00	0.00	0.00
54300000	533190	CS B-3 OTHER OFFICE SUPPLIES	800.00	449.72	500.00	500.00	500.00	500.00
54300000	533350	CS B-3 B3 MEALS	25.00	0.00	25.00	25.00	25.00	25.00
54300000	533480	CS B-3 EDUCATIONAL SUPPLIES	0.00	144.15	0.00	0.00	0.00	0.00
TOTAL	54300000 CS B-3		18,126.00	6,890.34	23,626.00	31,011.00	31,011.00	31,011.00
54300070	**54300070 CS B-3**							
54300070	465550	CS O-3 CASE MANAGEMENT	(30,000.00)	(25,341.96)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)
54300070	501110	CS B-3 SALARIES/WAGES	120,114.00	69,354.50	145,272.00	145,753.00	145,753.00	145,753.00
54300070	501120	CS B-3 OVERTIME	0.00	2,360.71	0.00	0.00	0.00	0.00
54300070	501180	CS B-3 NON PROD CT,ST,VT,SS	0.00	7,016.50	0.00	0.00	0.00	0.00
54300070	501360	B-3 UNUSED BENEFITS	0.00	2,610.23	0.00	0.00	0.00	0.00
54300070	511510	CS B-3 SOCIAL SECURITY	9,295.00	5,808.72	11,254.00	11,291.00	11,291.00	11,291.00
54300070	511520	CS B-3 RETIREMENT	8,383.00	5,614.59	10,224.00	10,627.00	10,627.00	10,627.00
54300070	511530	CS B-3 ST/LT DISABILITY INS	1,380.00	920.66	1,836.00	1,843.00	1,843.00	1,843.00
54300070	511540	CS B-3 HEALTH INSURANCE	40,460.00	25,636.91	52,858.00	44,830.00	44,830.00	44,830.00
54300070	511550	CS B-3 LIFE INSURANCE	0.00	0.00	0.00	123.00	123.00	123.00
54300070	511560	CS B-3 WORKERS COMPENSATION	3,349.00	2,207.10	3,616.00	3,205.00	3,205.00	3,205.00
54300070	522250	CS B-3 TELEPHONE	500.00	700.72	0.00	800.00	800.00	800.00
54300070	533350	CS B-3 MEALS	0.00	30.14	0.00	0.00	0.00	0.00
54300070	533390	CS B-3 MILEAGE	4,000.00	5,319.05	0.00	6,000.00	6,000.00	6,000.00
TOTAL	54300070 CS B-3		157,481.00	102,237.87	195,060.00	194,472.00	194,472.00	194,472.00
54400023	**54400023 CS CLTS**							
54400023	465550	CS CLTS MATCH OTHER SOURCE	0.00	(28,085.00)	0.00	0.00	0.00	0.00
54400023	501110	CS CLTS SALARIES & WAGES	329,043.00	197,616.24	193,587.00	213,639.00	213,639.00	213,639.00
54400023	501180	CS CLTS NON PROD CT, ST, VT	0.00	29,829.49	0.00	0.00	0.00	0.00
54400023	501360	CS CLTS UNUSED BENEFITS	0.00	3.09	0.00	0.00	0.00	0.00
54400023	511510	CS CLTS SOCIAL SECURITY	25,461.00	16,484.92	14,997.00	16,550.00	16,550.00	16,550.00
54400023	511520	CS CLTS RETIREMENT	22,965.00	15,699.39	13,624.00	15,576.00	15,576.00	15,576.00
54400023	511530	CS CLTS ST & LT DISABILITY INS	3,781.00	2,667.57	2,447.00	2,701.00	2,701.00	2,701.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
54400023	511540	CS CLTS HEALTH INSURANCE	99,373.00	57,799.78	48,280.00	50,261.00	50,261.00	50,261.00
54400023	511550	CS CLTS LIFE INSURANCE	0.00	0.00	0.00	175.00	175.00	175.00
54400023	511560	CS CLTS WORKERS COMPENSATION	9,485.00	6,496.36	4,839.00	4,725.00	4,725.00	4,725.00
54400023	522250	CS CLTS TELEPHONE	600.00	1,021.19	600.00	800.00	800.00	800.00
54400023	522611	CS CLTS RESPITE CARE	0.00	25,070.85	0.00	0.00	0.00	0.00
54400023	522613	CS CLTS ADAPTIVE AIDS	150,000.00	245,602.69	165,000.00	79,540.00	79,540.00	79,540.00
54400023	522722	CS CLTS INTERPRETING FEES	0.00	2,515.00	1,500.00	1,500.00	1,500.00	1,500.00
54400023	533150	CS CLTS CLTS EDUC/TRNG	100.00	366.80	400.00	200.00	200.00	200.00
54400023	533190	CS CLTS OTHER OFFICE SUPPLIES	0.00	206.72	0.00	0.00	0.00	0.00
54400023	533350	CS CLTS MEALS	0.00	30.14	0.00	100.00	100.00	100.00
54400023	533360	CS CLTS LODGING	0.00	159.97	0.00	500.00	500.00	500.00
54400023	533390	CS CLTS MILEAGE	3,000.00	8,811.64	6,000.00	7,500.00	7,500.00	7,500.00
TOTAL	54400023	CS CLTS	643,808.00	582,296.84	451,274.00	393,767.00	393,767.00	393,767.00
54400070	**54400070**	**CS CLTS CASE MANAGEMENT**						
54400070	432420	CS CHILDRENS WAIVER REIMB DSS	(583,200.00)	(707,211.32)	(583,200.00)	(583,200.00)	(583,200.00)	(583,200.00)
TOTAL	54400070	CS CLTS CASE	(583,200.00)	(707,211.32)	(583,200.00)	(583,200.00)	(583,200.00)	(583,200.00)
54408600	**54408600**	**CS CLTS CCOP**						
54408600	432420	CS ST AID-CHILDRENS COP-CCOP	(95,905.00)	(88,678.00)	(95,905.00)	(95,905.00)	(95,905.00)	(95,905.00)
54408600	501110	CS CCOP SALARIES & WAGES	4,863.00	4,422.21	5,001.00	0.00	0.00	0.00
54408600	501180	CS CCOP NON PROD CT, ST, VT	0.00	524.32	0.00	0.00	0.00	0.00
54408600	501410	CS CCOP COUNTY BOARD PER DIEM	500.00	233.30	500.00	500.00	500.00	500.00
54408600	511510	CS CCOP SOCIAL SECURITY	376.00	377.24	426.00	0.00	0.00	0.00
54408600	511520	CS CCOP RETIREMENT	339.00	346.27	352.00	0.00	0.00	0.00
54408600	511530	CS CCOP ST & LT DISABILITY INS	56.00	55.34	63.00	0.00	0.00	0.00
54408600	511540	CS CCOP HEALTH INSURANCE	1,202.00	1,201.52	1,310.00	0.00	0.00	0.00
54408600	511560	CS CCOP WORKERS COMPENSATION	141.00	149.93	139.00	0.00	0.00	0.00
54408600	522613	CS CCOP ADAPTIVE AIDS	13,078.00	32,765.29	13,314.00	20,055.00	20,055.00	20,055.00
54408600	533205	CS CCOP RECREATION	0.00	709.80	0.00	0.00	0.00	0.00
54408600	533390	CS CCOP MILEAGE	0.00	19.62	0.00	0.00	0.00	0.00
54408600	533481	CS CCOP CLTS MOE	75,350.00	42,372.21	75,350.00	75,350.00	75,350.00	75,350.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
TOTAL	54408600 CS CLTS CCOP		0.00	(5,500.95)	550.00	0.00	0.00	0.00
54500000	**54500000 CS CCS**							
54500000	465550	CS CCS COMP COMM SERV REVENUE	(2,629,023.00)	(3,205,262.83)	(2,881,689.00)	(5,043,329.00)	(5,043,329.00)	(5,043,329.00)
54500000	501110	CS CCS SALARIES/WAGES	439,760.00	313,725.52	617,731.00	657,695.00	657,695.00	657,695.00
54500000	501180	CS CCS NON PROD CT,ST,VT,SS	0.00	42,466.50	0.00	0.00	0.00	0.00
54500000	501360	CS CCS UNUSED BENEFITS	0.00	32.76	0.00	0.00	0.00	0.00
54500000	501410	COUNTY BOARD PER DIEM	800.00	233.40	800.00	800.00	800.00	800.00
54500000	511510	CS CCS SOCIAL SECURITY	34,028.00	26,084.01	47,915.00	50,950.00	50,950.00	50,950.00
54500000	511520	CS CCS RETIREMENT	30,692.00	24,591.71	43,475.00	47,953.00	47,953.00	47,953.00
54500000	511530	CS CCS ST/LT DISABILITY INS	5,054.00	4,135.32	7,809.00	8,314.00	8,314.00	8,314.00
54500000	511540	CS CCS HEALTH INSURANCE	110,255.00	72,688.60	157,049.00	144,273.00	144,273.00	144,273.00
54500000	511550	CS CCS LIFE INSURANCE	0.00	0.00	0.00	483.00	483.00	483.00
54500000	511560	CS CCS WORKERS COMPENSATION	12,559.00	9,942.00	15,192.00	14,606.00	14,606.00	14,606.00
54500000	522100	CS CCS MISC CONT SRVCS CCS	1,980,100.00	2,949,993.53	2,000,000.00	4,089,006.00	4,089,006.00	4,089,006.00
54500000	522250	CS CCS TELEPHONE	2,000.00	3,064.09	2,200.00	2,200.00	2,200.00	2,200.00
54500000	522722	CS CCS INTERPRETING FEES	0.00	1,595.00	1,700.00	2,400.00	2,400.00	2,400.00
54500000	533130	CS CCS PRINTING/DUPLICATING	100.00	0.00	50.00	50.00	50.00	50.00
54500000	533140	CS CCS SMALL ITEM OF EQUIPMENT	0.00	3,541.58	0.00	0.00	0.00	0.00
54500000	533150	CS CCS EMPLOYEE EDUC/TRNG	2,100.00	9,460.40	3,000.00	2,000.00	2,000.00	2,000.00
54500000	533190	CS CCS OTHER OFFICE SUPPLIES	3,600.00	3,184.60	1,500.00	1,500.00	1,500.00	1,500.00
54500000	533260	CS CCS ADVERTISING	100.00	140.00	300.00	150.00	150.00	150.00
54500000	533350	CS CCS MEALS	75.00	443.00	75.00	50.00	50.00	50.00
54500000	533360	CS CCS LODGING	250.00	(1,470.00)	250.00	250.00	250.00	250.00
54500000	533390	CS CCS MILEAGE	7,000.00	11,369.36	9,000.00	20,000.00	20,000.00	20,000.00
54500000	533391	CS CCS MILEAGE-TRAINING	0.00	205.70	0.00	100.00	100.00	100.00
54500000	533465	CS CCS MENTOR SNACK/ACTIVITIES	0.00	131.81	0.00	0.00	0.00	0.00
54500000	535920	CS CCS LICENSURE FEES	550.00	1,534.50	550.00	550.00	550.00	550.00
TOTAL	54500000 CS CCS		0.00	271,830.56	26,907.00	1.00	1.00	1.00
54510000	**54510000 CS CRS COMMUNITY RESOURCE**							
54510000	465550	CS CRS COMM RES SERV REVENUE	(182,785.00)	(16,987.40)	(182,785.00)	(48,121.00)	(48,121.00)	(48,121.00)
54510000	501110	CS CRS SALARIES & WAGES	8,741.00	7,955.55	9,373.00	10,076.00	10,076.00	10,076.00
54510000	501180	CS CSP SNON PROD PTO, CT, etc	0.00	937.10	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
54510000	511510	CS CRS SOCIAL SECURITY	676.00	641.69	726.00	781.00	781.00	781.00
54510000	511520	CS CRS RETIREMENT	610.00	613.89	660.00	735.00	735.00	735.00
54510000	511530	CS CRS ST & LT DISABILITY INS	100.00	104.18	118.00	127.00	127.00	127.00
54510000	511540	CS CRS HEALTH INSURANCE	2,403.00	2,403.14	2,621.00	2,611.00	2,611.00	2,611.00
54510000	511550	CS CRS LIFE INSURANCE	0.00	0.00	0.00	6.00	6.00	6.00
54510000	511560	CS CRS WORKERS COMPENSATION	254.00	256.67	237.00	225.00	225.00	225.00
54510000	522649	CS CRS SUPPORTED EMPLOYEMENT	20,000.00	0.00	20,000.00	0.00	0.00	0.00
54510000	522657	CS CMM LVNG SUP AFH CBRF & SHC	125,000.00	34,160.00	125,000.00	0.00	0.00	0.00
54510000	522658	CS PEER SUPPORTS	25,000.00	0.00	25,000.00	0.00	0.00	0.00
TOTAL	54510000	CS CRS COMMUN	(1.00)	30,084.82	950.00	(33,560.00)	(33,560.00)	(33,560.00)
54520000	**54520000**	**CS CCS RECOVERY COURT**						
54520000	432420	CS CCS RECOVERY COURT GRANT	(102,492.00)	0.00	(102,492.00)	(102,492.00)	(102,492.00)	(102,492.00)
54520000	465550	CS CRS ALL OTHER REVENUE	0.00	(127,492.00)	0.00	0.00	0.00	0.00
54520000	465552	CS CRS CLIENT REVENUE	0.00	(915.00)	0.00	0.00	0.00	0.00
54520000	522100	CS CCS RECOVERY COURT CNT SERV	84,492.00	141,626.79	84,492.00	84,492.00	84,492.00	84,492.00
54520000	533010	CS CCS RECOVERY COURT MISC	18,000.00	2,075.30	18,000.00	18,000.00	18,000.00	18,000.00
TOTAL	54520000	CS CCS RECOVE	0.00	15,295.09	0.00	0.00	0.00	0.00
TOTAL	230 51.42	BOARD SPEC R	0.00	552,521.02	0.00	0.00	0.00	0.00
TOTAL	**54**	**COMMUNITY SERVICES**	0.00	552,521.02	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
55 ADULT DEVELOPMENT SERVICES								
240	240 51.42	BOARD SPEC REV FUND-ADS						
55100000	**55100000**	**ADS PROGRAM DIS**						
55100000	**411110**	ADS GENERAL PROPERTY TAXES	(782,774.00)	(782,774.00)	(701,337.00)	(1,362,743.00)	(946,727.00)	(946,727.00)
55100000	499210	ADS TRANSFER FROM GENERAL FUNC	0.00	(17,329.92)	0.00	0.00	0.00	0.00
55100000	499230	ADS TRANSFER FRM DEBT SRVC FND	(170,000.00)	(170,000.00)	(72,000.00)	0.00	(77,016.00)	(77,016.00)
55100000	499500	ADS FUND BAL APPLIED-BUD MEMO	(405,000.00)	0.00	(454,000.00)	0.00	(300,000.00)	(300,000.00)
TOTAL	55100000	ADS PROGRAM D	(1,357,774.00)	(970,103.92)	(1,227,337.00)	(1,362,743.00)	(1,323,743.00)	(1,323,743.00)
55100200	**55100200**	**ADS PRODUCTION**						
55100200	465550	ADS PRODUCTION REV-SUB CONTRA(	(485,000.00)	(392,020.33)	(415,000.00)	(397,000.00)	(397,000.00)	(397,000.00)
55100200	501110	ADS PROD SUPR SALARIES/WAGES	88,028.00	103,837.38	89,992.00	127,901.00	127,901.00	127,901.00
55100200	501150	ADS PROD CLNT WG CANDLES-WRK	49,400.00	25,783.19	27,500.00	32,400.00	32,400.00	32,400.00
55100200	501180	ADS PROD SUPR NON PROD CT,ST	0.00	17,939.50	0.00	0.00	0.00	0.00
55100200	501360	ADS PROD SUPR UNUSD BENEFITS	0.00	11.32	0.00	0.00	0.00	0.00
55100200	511510	ADS PROD SUPR SOCIAL SEC	6,812.00	10,600.42	9,075.00	12,387.00	12,387.00	12,387.00
55100200	511520	ADS PROD SUPR RETIREMENT	6,144.00	8,406.39	6,334.00	7,260.00	7,260.00	7,260.00
55100200	511530	ADS PROD SUP ST/LT DISAB INS	1,012.00	1,104.35	1,138.00	1,617.00	1,617.00	1,617.00
55100200	511540	ADS PROD SUPR HEALTH INS	48,062.00	37,553.12	52,415.00	52,220.00	52,220.00	52,220.00
55100200	511550	ADS PROD SUPR LIFE INSURANCE	0.00	0.00	0.00	126.00	126.00	126.00
55100200	511560	ADS PROD SUPR WORKERS COMP	2,555.00	4,238.64	3,499.00	4,301.00	4,301.00	4,301.00
55100200	522410	ADS PROD MOTOR VEHICLE MAINT	0.00	5,498.59	0.00	5,000.00	5,000.00	5,000.00
55100200	522420	ADS PROD EQUIPMENT REPAIR	0.00	788.00	0.00	0.00	0.00	0.00
55100200	522495	ADS PROD MISCELLANEOUS FEES	0.00	730.71	0.00	0.00	0.00	0.00
55100200	533200	ADS PROD CANDLE SUPPLIES	310,500.00	274,823.64	272,500.00	255,500.00	255,500.00	255,500.00
55100200	533510	ADS PROD FUEL & ADDITIVES	0.00	3,933.00	6,000.00	6,000.00	6,000.00	6,000.00
55100200	588130	ADS PROD OFFC EQUIP ($5,000+)	0.00	0.00	0.00	39,000.00	0.00	0.00
TOTAL	55100200	ADS PRODUCTIO	27,513.00	103,227.92	53,453.00	146,712.00	107,712.00	107,712.00
55100600	**55100600**	**ADS REHABILITATION**						
55100600	465550	ADS REHAB REV-DVR TRANSPRTN	(260,000.00)	(265,837.82)	(265,000.00)	(290,000.00)	(290,000.00)	(290,000.00)
55100600	501110	ADS REHAB L SKILLS SUPR SL/WGS	147,473.00	113,125.19	152,480.00	140,214.00	140,214.00	140,214.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
55100600	501180	ADS REHAB L SKLS SUP NON PROD	0.00	17,665.43	0.00	0.00	0.00	0.00
55100600	511510	ADS REHAB L SKLS SUP SOCL SEC	11,394.00	9,587.46	11,793.00	10,862.00	10,862.00	10,862.00
55100600	511520	ADS REHAB L SKLS SUP RETIREMNT	8,948.00	9,027.72	9,355.00	10,223.00	10,223.00	10,223.00
55100600	511530	ADS REHAB L SKLS SUP ST/LT D I	1,473.00	1,551.20	1,680.00	1,773.00	1,773.00	1,773.00
55100600	511540	ADS REHAB L SKLS SUP HEALTH IN	24,031.00	26,609.01	35,061.00	34,895.00	34,895.00	34,895.00
55100600	511550	ADS REHAB L SKLS SUP LIFE INS	0.00	0.00	0.00	122.00	122.00	122.00
55100600	511560	ADS REHAB L SKLS SUP WRKR COMP	4,275.00	3,775.34	3,854.00	3,138.00	3,138.00	3,138.00
55100600	522495	ADS REHAB L SKLS MISC FEES	200.00	0.00	0.00	200.00	200.00	200.00
55100600	533190	ADS REHAB L SKLS OFFC SUPPLIES	100.00	2,622.88	300.00	100.00	100.00	100.00
TOTAL	55100600	ADS REHABILIT	(62,106.00)	(81,873.59)	(50,477.00)	(88,473.00)	(88,473.00)	(88,473.00)
55101000	**55101000**	**ADS FOOD SERVICE**						
55101000	465213	ADS REIMBURSEMENT INS CLAIMS	0.00	(1,455.81)	0.00	0.00	0.00	0.00
55101000	465550	ADS FOOD SERVICE REV FOOD SRVC	(595,810.00)	(680,205.37)	(630,000.00)	(650,000.00)	(650,000.00)	(650,000.00)
55101000	501110	ADS FOOD SRVC SUP SAL/WAGES	277,011.00	213,529.69	291,889.00	265,579.00	265,579.00	265,579.00
55101000	501120	ADS FOOD SRVC SUP OVERTIME	3,000.00	873.08	5,000.00	5,000.00	5,000.00	5,000.00
55101000	501150	ADS FD SERV CL WG FD SV-WRKSHP	89,000.00	84,180.93	91,400.00	102,500.00	102,500.00	102,500.00
55101000	501180	ADS FOOD SRVC SUP NON PROD CT,	0.00	26,015.59	0.00	0.00	0.00	0.00
55101000	501360	ADS FD SRVC UNUSED BENEFITS	0.00	715.67	0.00	0.00	0.00	0.00
55101000	511510	ADS FOOD SRVC SUP SOCIAL SEC	33,904.00	23,897.33	29,944.00	28,798.00	28,798.00	28,798.00
55101000	511520	ADS FOOD SRVC SUP RETIREMENT	19,334.00	16,594.22	20,504.00	19,363.00	19,363.00	19,363.00
55101000	511530	ADS FOOD SRVC SUP ST/LT D INS	3,184.00	2,171.69	3,132.00	3,358.00	3,358.00	3,358.00
55101000	511540	ADS FOOD SRVC SUP HEALTH INS	51,380.00	50,608.10	56,126.00	65,203.00	65,203.00	65,203.00
55101000	511550	ADS FOOD SRVC SUP LIFE INS	0.00	0.00	0.00	311.00	311.00	311.00
55101000	511560	ADS FOOD SRVC SUP WORKERS COM	15,146.00	9,347.46	10,347.00	10,494.00	10,494.00	10,494.00
55101000	522410	ADS FD SERV MOTOR VEHICLE MNT	5,000.00	3,109.84	0.00	0.00	0.00	0.00
55101000	522420	ADS FOOD SERV EQUIPMENT REPAIR	0.00	1,766.32	0.00	0.00	0.00	0.00
55101000	522495	ADS FD SERV MISCELLANEOUS FEES	0.00	3,407.22	0.00	0.00	0.00	0.00
55101000	533200	ADS FOOD SRVC FOOD SUPP	32,000.00	23,290.97	32,000.00	33,000.00	33,000.00	33,000.00
55101000	533260	ADS FD SERV PIZZA SALES ADV	0.00	204.88	0.00	0.00	0.00	0.00
55101000	533425	ADS FOOD SERV FOOD SUPPLIES	580,000.00	450,319.27	598,500.00	616,500.00	616,500.00	616,500.00
55101000	533510	ADS FOOD SERV FUEL & ADDITIVES	11,400.00	4,215.31	4,000.00	6,000.00	6,000.00	6,000.00
55101000	588130	ADS FOOD SRV OFC EQP ($5,000+)	220,500.00	301,326.88	164,500.00	40,000.00	40,000.00	40,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
TOTAL	55101000 ADS FOOD SERV		745,049.00	533,913.27	677,342.00	546,106.00	546,106.00	546,106.00
55101400	**55101400 ADS SUP WORK**							
55101400	465550	ADS SUP WORK-SUP WORK	(53,000.00)	(110,602.03)	(103,000.00)	(103,000.00)	(103,000.00)	(103,000.00)
55101400	501110	ADS SUP WORK SAL/WAGES	80,444.00	76,793.93	88,294.00	143,330.00	143,330.00	143,330.00
55101400	501150	ADS SUP WORK CLIENT WAGES SW	21,600.00	44,420.03	51,000.00	61,600.00	61,600.00	61,600.00
55101400	501180	ADS SUP WORK NON PROD CT,	0.00	18,389.92	0.00	0.00	0.00	0.00
55101400	501360	ADS SUP WORK UNUSED BEN	0.00	5.66	0.00	0.00	0.00	0.00
55101400	511510	ADS SUP WORK SOCIAL SECRTY	6,225.00	10,297.28	10,741.00	15,815.00	15,815.00	15,815.00
55101400	511520	ADS SUP WORK RETIREMENT	5,614.00	6,570.75	6,214.00	10,450.00	10,450.00	10,450.00
55101400	511530	ADS SUP WORK ST/LT DIS INS	924.00	1,617.03	1,116.00	1,812.00	1,812.00	1,812.00
55101400	511540	ADS SUP WORK HEALTH INS	40,093.00	21,767.92	17,579.00	52,350.00	52,350.00	52,350.00
55101400	511550	ADS SUP WORK LIFE INSURANCE	0.00	0.00	0.00	185.00	185.00	185.00
55101400	511560	ADS SUP WORK WORKERS COMP	2,335.00	4,026.95	4,500.00	5,943.00	5,943.00	5,943.00
55101400	522410	ADS SUP WORK MOTOR VEHICLE MNT	0.00	4,894.05	0.00	0.00	0.00	0.00
55101400	522420	ADS SUP WORK EQUIPMENT REPAIR	0.00	820.76	0.00	0.00	0.00	0.00
55101400	522495	ASD SUP WORK MISC FEES	0.00	198.34	0.00	0.00	0.00	0.00
55101400	533190	ADS SUP WORK OFFICE SUPPLIES	1,200.00	813.82	1,200.00	1,200.00	1,200.00	1,200.00
55101400	533510	ADS SUP WORK FUEL & ADDITIVES	0.00	2,935.58	1,400.00	1,000.00	1,000.00	1,000.00
55101400	588130	ADS SUP WRK OFFC EQP ($5,000+)	11,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL	55101400 ADS SUP WORK		116,435.00	82,949.99	79,044.00	190,685.00	190,685.00	190,685.00
55102000	**55102000 ADS ADMINISTRATION**							
55102000	465550	ADS ADMIN-WWC/IRIS	(2,000.00)	(4,950.87)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)
55102000	501110	ADS ADM PROGRAM DIR SAL/WAGES	276,718.00	168,007.57	276,831.00	285,404.00	285,404.00	285,404.00
55102000	501180	ADS ADM PRG DIR NON PROD CT	0.00	19,546.48	0.00	0.00	0.00	0.00
55102000	501360	ADS ADM PRG DIR UNUSED BENFTS	0.00	1,076.04	0.00	0.00	0.00	0.00
55102000	511510	ADS ADM PRG DIR SOCL SECURITY	21,412.00	13,211.81	21,388.00	22,109.00	22,109.00	22,109.00
55102000	511520	ADS ADM PRG DIR RETIREMENT	19,313.00	12,946.92	19,431.00	20,809.00	20,809.00	20,809.00
55102000	511530	ADS ADM PRG DIR ST/LT DISB IN	3,180.00	1,778.45	2,748.00	3,608.00	3,608.00	3,608.00
55102000	511540	ADS ADM PRG DIR HEALTH INSRNC	51,379.00	44,856.45	64,979.00	83,153.00	83,153.00	83,153.00
55102000	511550	ADS ADM PRG DIR LIFE INSURANCE	0.00	0.00	0.00	253.00	253.00	253.00
55102000	511560	ADS ADM PRG DIR WORKERS COMP	4,881.00	2,851.64	5,598.00	3,877.00	3,877.00	3,877.00
55102000	511580	ADS ADM UNEMPLOYMENT COMPNST	0.00	1,110.00	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
55102000	522120	ADS ADM LEGAL FEES-CONSULTATN	100.00	0.00	100.00	100.00	100.00	100.00
55102000	522210	ADS ADM WATER & SEWER	1,500.00	1,301.54	1,500.00	1,500.00	1,500.00	1,500.00
55102000	522220	ADS ADM ELECTRICITY	18,500.00	20,676.39	18,500.00	18,500.00	18,500.00	18,500.00
55102000	522240	ADS ADM HEATING FUEL	7,000.00	2,545.42	7,000.00	7,000.00	7,000.00	7,000.00
55102000	522250	ADS ADM TELEPHONE	800.00	746.41	800.00	800.00	800.00	800.00
55102000	522410	ADS ADM MOTOR VEHICLE MAINT	0.00	103.43	5,000.00	0.00	0.00	0.00
55102000	522420	ADS ADM EQUIPMENT REPAIR	3,500.00	559.83	3,500.00	3,500.00	3,500.00	3,500.00
55102000	522470	ADS ADM BUILDING-REPAIRS & MNT	12,000.00	12,135.98	12,000.00	12,000.00	12,000.00	12,000.00
55102000	522495	ADS ADM MISCELLANEOUS FEES	0.00	5,190.39	0.00	0.00	0.00	0.00
55102000	533110	ADS ADM POSTAGE/BOX RENT	2,000.00	978.25	2,000.00	2,000.00	2,000.00	2,000.00
55102000	533120	ADS ADM OFFC STATIONERY/FRM/ET	2,600.00	2,011.86	2,600.00	3,600.00	3,600.00	3,600.00
55102000	533130	ADS ADM PRINTING/DUPLICATING	2,500.00	552.53	2,500.00	2,500.00	2,500.00	2,500.00
55102000	533150	ADS ADM EMPLOYEE EDUCATION/TRN	169,000.00	33,865.50	2,000.00	2,000.00	2,000.00	2,000.00
55102000	533190	ADS ADM OTHER OFFICE SUPPLIES	650.00	773.35	650.00	650.00	650.00	650.00
55102000	533200	ADS ADM COMPUTER SUPPLIES	500.00	12.00	500.00	500.00	500.00	500.00
55102000	533260	ADS ADM WEB ADVERTISING	1,850.00	1,499.98	1,850.00	1,850.00	1,850.00	1,850.00
55102000	533390	ADS ADM TRAVEL MILEAGE	1,000.00	951.50	1,000.00	1,000.00	1,000.00	1,000.00
55102000	533440	ADS ADM HSHOLD/JANITORIAL SUPL	6,500.00	5,821.65	6,500.00	7,000.00	7,000.00	7,000.00
55102000	533510	ADS ADM FUEL & ADDITIVES	0.00	1,120.55	0.00	0.00	0.00	0.00
55102000	555110	ADS ADM INSURANCE ON BUILDINGS	10,500.00	15,399.01	12,000.00	12,000.00	12,000.00	12,000.00
55102000	588130	ADS ADM OFFC EQPMENT ($5,000+)	0.00	66.98	0.00	0.00	0.00	0.00
55102000	588230	ADS ADM CAPITAL OUTLAY	0.00	85,712.50	0.00	75,000.00	75,000.00	75,000.00
TOTAL	55102000	ADS ADMINISTR	615,383.00	452,459.54	467,975.00	567,713.00	567,713.00	567,713.00
55103000	**55103000**	**ADS WI DHS ARPA**						
55103000	432920	ADS AMERICAN RESCUE PLAN ACT	(84,500.00)	0.00	0.00	0.00	0.00	0.00
55103000	501110	ADS ARPA SALARIES & WAGES	0.00	12,639.10	0.00	0.00	0.00	0.00
55103000	501180	ADS ARPA NON PROD PTO, CT	0.00	5,579.05	0.00	0.00	0.00	0.00
55103000	511510	ADS ARPA SOCIAL SECURITY	0.00	1,345.29	0.00	0.00	0.00	0.00
55103000	511520	ADS ARPA RETIREMENT	0.00	1,257.52	0.00	0.00	0.00	0.00
55103000	511530	ADS ARPA ST &LT DISABILITY INS	0.00	461.92	0.00	0.00	0.00	0.00
55103000	511540	ADS ARPA HEALTH INSURANCE	0.00	4,293.82	0.00	0.00	0.00	0.00
55103000	511560	ADS ARPA WORKERS COMPENSATION	0.00	532.74	0.00	0.00	0.00	0.00
55103000	533150	ADS ARPA EMPLOYEE EDUC & TRAIN	0.00	3,393.00	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
55103000	533260	ADS ARPAADVERTISING	0.00	505.32	0.00	0.00	0.00	0.00
TOTAL	55103000 ADS WI DHS AR		(84,500.00)	30,007.76	0.00	0.00	0.00	0.00
TOTAL	240 51.42 BOARD SPEC R		0.00	150,580.97	0.00	0.00	0.00	0.00
TOTAL	**55 ADULT DEVELOPMENT S**		0.00	150,580.97	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56 SOCIAL SERVICES								
280	280 SOCIAL SERVICES SPEC REV FUND							
56000000	**56000000 SS MANAGEMENT**							
56000000	**411110**	SS GENERAL PROPERTY TAXES	(1,147,764.00)	(1,147,764.00)	(1,798,081.00)	(1,798,081.00)	(1,798,081.00)	(1,798,081.00)
56000000	499210	SS TRANSFER FROM GEN FUND	0.00	(41,446.39)	0.00	0.00	(20,000.00)	(20,000.00)
56000000	499230	SS TRANSFER FROM DEBT SRVC FND	0.00	0.00	0.00	0.00	(10,000.00)	(10,000.00)
56000000	499500	SS FUND BAL APPLIED BUD MEMO	(686,734.00)	0.00	0.00	0.00	0.00	0.00
56000000	501110	SS SALARIES/WAGES	181,939.00	163,004.38	189,820.00	207,762.00	207,762.00	207,762.00
56000000	501180	SS NON PROD CT,ST,VT,SS	0.00	21,750.42	0.00	0.00	0.00	0.00
56000000	501360	SS UNUSED BENEFITS	0.00	3,316.74	0.00	0.00	0.00	0.00
56000000	501410	SS COUNTY BOARD PER DIEM	4,642.00	3,885.00	4,626.00	4,200.00	4,200.00	4,200.00
56000000	511510	SS SOCIAL SECURITY	14,154.00	14,296.93	14,705.00	16,416.00	16,416.00	16,416.00
56000000	511520	SS RETIREMENT	12,766.00	13,069.80	13,359.00	15,148.00	15,148.00	15,148.00
56000000	511530	SS ST/LT DISABILITY INS	2,102.00	1,866.16	2,400.00	2,626.00	2,626.00	2,626.00
56000000	511540	SS HEALTH INSURANCE	24,156.00	31,536.35	35,060.00	34,895.00	34,895.00	34,895.00
56000000	511550	SS LIFE INSURANCE	0.00	0.00	0.00	126.00	126.00	126.00
56000000	511560	SS WORKERS COMPENSATION	3,198.00	5,602.65	2,904.00	2,922.00	2,922.00	2,922.00
56000000	522100	SS CONTRACTED SERVICES	7,000.00	11,013.00	7,000.00	11,000.00	11,000.00	11,000.00
56000000	522200	SS ADOC CONTRACT EXPENSES	0.00	3,657.75	0.00	0.00	0.00	0.00
56000000	533130	SS PRINTING/DUPLICATING	1,000.00	592.20	632.00	592.00	592.00	592.00
56000000	533150	SS EMPLOYEE EDUCATION/TRNG	800.00	94.00	250.00	94.00	94.00	94.00
56000000	533240	SS MEMBERSHIP DUES	500.00	500.00	500.00	500.00	500.00	500.00
56000000	533350	SS MEALS	60.00	170.01	100.00	170.00	170.00	170.00
56000000	533360	SS LODGING	145.00	237.94	400.00	238.00	238.00	238.00
56000000	533390	SS MILEAGE	1,000.00	3,120.70	2,250.00	3,121.00	3,121.00	3,121.00
TOTAL	56000000 SS MANAGEMENT		(1,581,036.00)	(911,496.36)	(1,524,075.00)	(1,498,271.00)	(1,528,271.00)	(1,528,271.00)
56100000	**56100000 SS CLERICAL**							
56100000	501110	SS SALARIES/WAGES	167,369.00	115,921.33	128,159.00	98,989.00	98,989.00	98,989.00
56100000	501180	SS NON PROD CT,ST,VT,SS	0.00	22,719.41	0.00	0.00	0.00	0.00
56100000	511510	SS SOCIAL SECURITY	16,095.00	12,594.36	12,718.00	7,668.00	7,668.00	7,668.00
56100000	511520	SS RETIREMENT	14,517.00	12,419.22	11,554.00	7,218.00	7,218.00	7,218.00
56100000	511530	SS ST/LT DISABILITY INS	2,390.00	2,179.24	2,075.00	1,251.00	1,251.00	1,251.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56100000	511540	SS HEALTH INSURANCE	48,062.00	69,309.86	64,852.00	35,252.00	35,252.00	35,252.00
56100000	511550	SS LIFE INSURANCE	0.00	0.00	0.00	98.00	98.00	98.00
56100000	511560	SS WORKERS COMPENSATION	357.00	309.49	266.00	116.00	116.00	116.00
56100000	511580	SS UNEMPLOYMENT COMPENSATION	0.00	1,480.00	0.00	0.00	0.00	0.00
56100000	522250	SS TELEPHONE	1,200.00	1,169.05	1,230.00	1,169.00	1,169.00	1,169.00
56100000	522490	SS OFFICE EQUIP SERV AGREEME	1,000.00	2,856.98	2,245.00	2,857.00	2,857.00	2,857.00
56100000	533110	SS POSTAGE/BOX RENT	3,000.00	3,559.79	3,300.00	3,560.00	3,560.00	3,560.00
56100000	533140	SS SMALL ITEMS OF EQUIPMENT	2,000.00	0.00	0.00	0.00	0.00	0.00
56100000	533150	SS EMPLOYEE EDUCATION/TRNG	200.00	132.00	0.00	132.00	132.00	132.00
56100000	533190	SS OTHER OFFICE SUPPLIES	4,000.00	4,524.43	5,242.00	4,524.00	4,524.00	4,524.00
56100000	533260	SS ADVERTISING	100.00	0.00	0.00	0.00	0.00	0.00
56100000	533350	SS MEALS	24.00	0.00	0.00	0.00	0.00	0.00
56100000	533360	SS LODGING	180.00	0.00	0.00	0.00	0.00	0.00
56100000	533390	SS MILEAGE	230.00	116.00	220.00	116.00	116.00	116.00
56100000	555130	SS LIABILITY INSURANCE	11,000.00	15,011.20	6,086.00	15,011.00	15,011.00	15,011.00
TOTAL	56100000	SS CLERICAL	271,724.00	264,302.36	237,947.00	177,961.00	177,961.00	177,961.00
56200000	**56200000**	**SS ECONOMIC SUPPORT**						
56200000	501110	SS SALARIES/WAGES	525,477.00	468,385.09	496,902.00	540,131.00	540,131.00	540,131.00
56200000	501120	SS OVERTIME	0.00	3,930.80	0.00	0.00	0.00	0.00
56200000	501180	SS NON PROD CT,ST,VT,SS	0.00	56,376.20	0.00	0.00	0.00	0.00
56200000	501360	SS UNUSED BENEFITS	0.00	916.14	1,856.00	2,676.00	2,676.00	2,676.00
56200000	511510	SS SOCIAL SECURITY	40,661.00	37,799.11	39,073.00	41,842.00	41,842.00	41,842.00
56200000	511520	SS RETIREMENT	36,675.00	36,678.20	35,498.00	39,381.00	39,381.00	39,381.00
56200000	511530	SS ST/LT DISABILITY INS	6,039.00	5,921.98	6,376.00	6,828.00	6,828.00	6,828.00
56200000	511540	SS HEALTH INSURANCE	170,065.00	163,441.03	161,405.00	158,882.00	158,882.00	158,882.00
56200000	511550	SS LIFE INSURANCE	0.00	0.00	0.00	547.00	547.00	547.00
56200000	511560	SS WORKERS COMPENSATION	904.00	2,944.67	817.00	875.00	875.00	875.00
56200000	522250	SS TELEPHONE	1,300.00	1,122.86	1,092.00	1,123.00	1,123.00	1,123.00
56200000	522722	SS INTERPRETING FEES	500.00	130.00	200.00	300.00	300.00	300.00
56200000	533130	SS PRINTING/DUPLICATING	100.00	0.18	0.00	0.00	0.00	0.00
56200000	533140	SS SMALL ITEMS OF EQUIPMENT	6,000.00	0.00	300.00	3,000.00	3,000.00	3,000.00
56200000	533190	SS OTHER OFFICE SUPPLIES	200.00	0.00	100.00	200.00	200.00	200.00
56200000	533260	SS ADVERTISING	800.00	0.00	0.00	300.00	300.00	300.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56200000	533350	SS MEALS	40.00	0.00	0.00	40.00	40.00	40.00
56200000	533390	SS MILEAGE	2,000.00	3,864.30	2,504.00	4,800.00	4,800.00	4,800.00
TOTAL	56200000	SS ECONOMIC S	790,761.00	781,510.56	746,123.00	800,925.00	800,925.00	800,925.00
56200100	**56200100**	**SS ECONOMIC SUPPORT IM**						
56200100	432521	SS I.M. CONSORTIUM	(712,507.00)	(878,359.65)	(773,237.00)	(827,698.00)	(827,698.00)	(827,698.00)
TOTAL	56200100	SS ECONOMIC S	(712,507.00)	(878,359.65)	(773,237.00)	(827,698.00)	(827,698.00)	(827,698.00)
56200165	**56200165**	**SS ECONOMIC SPPRT IM 0965**						
56200165	432500	ST AID-SS-BASIC FOOD STMP INCV	0.00	(6,466.56)	0.00	0.00	0.00	0.00
56200165	522700	SS FSAI PURCHASED SERVICE	0.00	6,470.88	0.00	0.00	0.00	0.00
TOTAL	56200165	SS ECONOMIC S	0.00	4.32	0.00	0.00	0.00	0.00
56200180	**56200180**	**SS ECONOMIC SPPRT IMMAI**						
56200180	432500	ST AID-SOC SRV MEDICAID AG INC	0.00	(1,828.33)	0.00	0.00	0.00	0.00
56200180	522700	SS MEDICAID PURCHASED SERVICE	0.00	1,824.01	0.00	0.00	0.00	0.00
TOTAL	56200180	SS ECONOMIC S	0.00	(4.32)	0.00	0.00	0.00	0.00
56200536	**56200536**	**SS ES CHLD CARE ELIGIBILIT**						
56200536	501110	SS SALARIES/WAGES	7,877.00	1,793.10	7,475.00	7,964.00	7,964.00	7,964.00
TOTAL	56200536	SS ES CHLD CA	7,877.00	1,793.10	7,475.00	7,964.00	7,964.00	7,964.00
56300000	**56300000**	**SS CHILDREN & FAMILY**						
56300000	432500	SS ST AID SOC SERV SS BASIC CO	(874,094.00)	(891,320.95)	(881,296.00)	(881,296.00)	(881,296.00)	(881,296.00)
56300000	465780	SS GENERAL REFUNDS SOC SERV	(3,000.00)	(389.92)	(1,000.00)	(1,400.00)	(1,400.00)	(1,400.00)
56300000	501110	SS SALARIES/WAGES	605,939.00	494,930.08	637,634.00	874,586.00	874,586.00	874,586.00
56300000	501120	SS OVERTIME	9,394.00	6,252.48	5,035.00	5,034.00	5,034.00	5,034.00
56300000	501180	SS NON PROD CT,ST,VT,SS	0.00	142,919.90	0.00	0.00	0.00	0.00
56300000	501360	SS UNUSED BENEFITS	22,358.00	29,942.13	11,757.00	14,947.00	14,947.00	14,947.00
56300000	511510	SS SOCIAL SECURITY	85,032.00	73,085.21	49,396.00	67,748.00	67,748.00	67,748.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56300000	511520	SS RETIREMENT	76,695.00	67,192.07	44,877.00	63,762.00	63,762.00	63,762.00
56300000	511530	SS ST/LT DISABILITY INS	12,629.00	10,928.71	8,060.00	11,056.00	11,056.00	11,056.00
56300000	511540	SS HEALTH INSURANCE	231,382.00	195,396.46	152,331.00	208,844.00	208,844.00	208,844.00
56300000	511550	SS LIFE INSURANCE	0.00	0.00	0.00	749.00	749.00	749.00
56300000	511560	SS WORKERS COMPENSATION	31,901.00	28,798.39	16,143.00	19,572.00	19,572.00	19,572.00
56300000	522250	SS TELEPHONE	8,000.00	8,514.96	10,500.00	8,500.00	8,500.00	8,500.00
56300000	522410	SS MOTOR VEHICLE MAINTENANCE	0.00	2,609.65	0.00	2,600.00	2,600.00	2,600.00
56300000	522722	SS INTERPRETING FEES	600.00	667.00	600.00	700.00	700.00	700.00
56300000	533140	SS CHILDREN & FAMILY SMALL EQP	1,000.00	0.00	0.00	0.00	0.00	0.00
56300000	533150	SS EMPLOYEE EDUCATION/TRNG	2,000.00	2,615.00	3,536.00	4,599.00	4,599.00	4,599.00
56300000	533151	SS WILEARN TRAINING	60.00	0.00	300.00	0.00	0.00	0.00
56300000	533190	SS OTHER OFFICE SUPPLIES	430.00	0.00	0.00	500.00	500.00	500.00
56300000	533241	SS LICENSURE FEES	600.00	570.50	250.00	250.00	250.00	250.00
56300000	533260	SS ADVERTISING	2,000.00	60.20	0.00	120.00	120.00	120.00
56300000	533350	SS MEALS	200.00	417.75	400.00	400.00	400.00	400.00
56300000	533360	SS LODGING	300.00	721.00	720.00	700.00	700.00	700.00
56300000	533390	SS MILEAGE	30,000.00	30,983.32	37,472.00	31,000.00	31,000.00	31,000.00
56300000	533510	SS FUEL & ADDITIVES	0.00	1,303.89	500.00	1,300.00	1,300.00	1,300.00
56300000	588110	SS NEW AUTOMOBILES ($5,000+)	0.00	0.00	0.00	0.00	30,000.00	30,000.00
TOTAL	56300000	SS CHILDREN &	243,426.00	206,238.23	97,215.00	434,271.00	464,271.00	464,271.00
56301000	**56301000**	**SS C&F COORDINATED SERVCS**						
56301000	432500	SS CST #510	(60,000.00)	(60,000.00)	(60,000.00)	(60,000.00)	(60,000.00)	(60,000.00)
56301000	501110	SS SALARIES/WAGES	44,012.00	10,404.54	39,199.00	29,966.00	29,966.00	29,966.00
56301000	501410	SS CST COUNTY BOARD PER DIEM	1,680.00	233.30	445.00	400.00	400.00	400.00
56301000	511510	SS SOCIAL SECURITY	0.00	17.90	34.00	0.00	0.00	0.00
56301000	511520	SS RETIREMENT	0.00	4.83	5.00	0.00	0.00	0.00
56301000	511560	SS CF WORKERS COMPENSATION	0.00	7.26	17.00	0.00	0.00	0.00
56301000	522700	SS PURCHASED SERVICES	22,000.00	91,108.14	48,000.00	25,550.00	25,550.00	25,550.00
56301000	522722	SS INTERPRETING FEES	840.00	0.00	0.00	0.00	0.00	0.00
56301000	533130	SS PRINTING/DUPLICATING	9,487.00	0.00	0.00	400.00	400.00	400.00
56301000	533150	SS EMPLOYEE EDUCATION/TRNG	3,480.00	0.00	0.00	6,750.00	6,750.00	6,750.00
56301000	533190	SS OTHER OFFICE SUPPLIES	100.00	0.00	0.00	200.00	200.00	200.00
56301000	533241	SS LICENSURE FEES	20.00	0.00	0.00	20.00	20.00	20.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56301000	533350	SS MEALS	156.00	0.00	0.00	390.00	390.00	390.00
56301000	533360	SS LODGING	360.00	0.00	0.00	980.00	980.00	980.00
56301000	533390	SS MILEAGE	1,100.00	19.63	63.00	700.00	700.00	700.00
TOTAL	56301000	SS C&F COORDI	23,235.00	41,795.60	27,763.00	5,356.00	5,356.00	5,356.00
56301037	**56301037**	**SS C&F COORD SERV TM SUPL**						
56301037	432500	ST AID-SOC SRV-CST SUPL AWARD	0.00	(5,378.00)	0.00	0.00	0.00	0.00
56301037	522700	SS CST SPL AWRD PURCHASED SRVC	0.00	5,661.83	0.00	0.00	0.00	0.00
TOTAL	56301037	SS C&F COORD	0.00	283.83	0.00	0.00	0.00	0.00
56301500	**56301500**	**SS C&F SUBSTITUTE CARE**						
56301500	465600	SS SOC SERV REFUND FOSTER CA	(60,000.00)	(105,286.32)	(80,000.00)	(112,500.00)	(112,500.00)	(112,500.00)
TOTAL	56301500	SS C&F SUBSTI	(60,000.00)	(105,286.32)	(80,000.00)	(112,500.00)	(112,500.00)	(112,500.00)
56301538	**56301538**	**SS C&F SC FOSTER PARENT TR**						
56301538	432500	SS #3396 FOSTER PARENT TRNG	(1,294.00)	(455.13)	(1,301.00)	(1,393.00)	(1,393.00)	(1,393.00)
56301538	522700	SS PURCHASED SERVICES	2,936.00	1,167.56	1,000.00	1,170.00	1,170.00	1,170.00
56301538	533150	SS EMPLOYEE EDUCATION/TRNG	300.00	0.00	170.00	0.00	0.00	0.00
TOTAL	56301538	SS C&F SC FOS	1,942.00	712.43	(56.00)	(223.00)	(223.00)	(223.00)
56301539	**56301539**	**SS C&F OHC #3390A RETENTN**						
56301539	432500	SS #3390A RETNTN INCNTV ST AID	(7,160.00)	(690.00)	(6,150.00)	(5,794.00)	(5,794.00)	(5,794.00)
56301539	522700	SS 3390A RET INC PURCHASD SERV	7,160.00	689.93	6,995.00	5,000.00	5,000.00	5,000.00
56301539	533150	SS 3390 RET IN EMPLYE ED &TRNG	0.00	0.00	0.00	500.00	500.00	500.00
TOTAL	56301539	SS C&F OHC #3	0.00	(0.07)	845.00	(294.00)	(294.00)	(294.00)
56301540	**56301540**	**SS C&F SC FOSTER CARE**						
56301540	522700	SS PURCHASED SERVICES	240,000.00	242,240.18	240,000.00	240,000.00	240,000.00	240,000.00
TOTAL	56301540	SS C&F SC FOS	240,000.00	242,240.18	240,000.00	240,000.00	240,000.00	240,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56301542	**56301542 SS C&F SC FOSTER CARE ADMN**							
56301542	533241	SS C&F FC ADMN LICENSURE FEES	300.00	222.00	180.00	120.00	120.00	120.00
TOTAL	56301542 SS C&F SC FOS		300.00	222.00	180.00	120.00	120.00	120.00
56301546	**56301546 SS C&F SC GROUP HOME**							
56301546	522700	SS PURCHASED SERVICES	0.00	0.00	0.00	130,000.00	130,000.00	130,000.00
TOTAL	56301546 SS C&F SC GRO		0.00	0.00	0.00	130,000.00	130,000.00	130,000.00
56301568	**56301568 SS C&F SC TREATMENT FOSTR**							
56301568	522700	SS PURCHASED SERVICES	40,861.00	0.00	0.00	90,000.00	90,000.00	90,000.00
TOTAL	56301568 SS C&F SC TRE		40,861.00	0.00	0.00	90,000.00	90,000.00	90,000.00
56302015	**56302015 SS C&F KINSHIP ASSESSMENTS**							
56302015	432500	SS #3380 KINSHIP ASSESSMENTS	(3,960.00)	(3,563.00)	(3,960.00)	(3,600.00)	(3,600.00)	(3,600.00)
56302015	501110	SS SALARIES/WAGES	2,698.00	3,399.54	2,809.00	3,927.00	3,927.00	3,927.00
56302015	533241	SS LICENSURE FEES	200.00	175.00	80.00	90.00	90.00	90.00
56302015	533390	SS MILEAGE	382.00	73.15	75.00	120.00	120.00	120.00
TOTAL	56302015 SS C&F KINSHI		(680.00)	84.69	(996.00)	537.00	537.00	537.00
56302022	**56302022 SS C&F KINSHIP BENEFITS**							
56302022	432500	SS #3377 KINSHIP BENEFITS	(39,600.00)	(36,375.00)	(39,600.00)	(39,240.00)	(39,240.00)	(39,240.00)
56302022	522700	SS PURCHASED SERVICES	44,000.00	36,375.00	40,000.00	36,000.00	36,000.00	36,000.00
TOTAL	56302022 SS C&F KINSHI		4,400.00	0.00	400.00	(3,240.00)	(3,240.00)	(3,240.00)
56302200	**56302200 SS C&F CHILDREN & FAMILY F**							
56302200	432500	ST C & F FAMILY FIRST REVENUE	0.00	(3,572.00)	(18,365.00)	0.00	0.00	0.00
56302200	522700	SS C&F FAMILY FIRST PURCH SERV	0.00	3,571.94	18,365.00	0.00	0.00	0.00
TOTAL	56302200 SS C&F CHILDR		0.00	(0.06)	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56302300	**56302300 SS C&F PH VENDING MACHINE**							
56302300	432500	ST AID-SS C&F PH VEND MACHINE	0.00	(47,835.00)	0.00	0.00	0.00	0.00
56302300	522700	SS C&F VEND MACH PURCHASED SRV	0.00	47,992.29	0.00	0.00	0.00	0.00
TOTAL	56302300 SS C&F PH VEN		0.00	157.29	0.00	0.00	0.00	0.00
56302500	**56302500 SS C&F CHIPS LEGAL**							
56302500	432500	SS #3554 CHIPS LEGAL	(4,320.00)	(3,950.70)	(4,160.00)	(3,840.00)	(3,840.00)	(3,840.00)
56302500	501110	SS CHIPS SALARIES & WAGES	0.00	0.00	246.00	0.00	0.00	0.00
56302500	522700	SS CHIPS LEGAL-PURCHASED SRVC	15,000.00	10,095.00	15,000.00	10,000.00	10,000.00	10,000.00
TOTAL	56302500 SS C&F CHIPS		10,680.00	6,144.30	11,117.00	6,160.00	6,160.00	6,160.00
56303000	**56303000 SS C&F SAFE & STABLE FAMIL**							
56303000	432500	SS #3306 SAFE/STABLE FAMILY	(42,827.00)	(42,827.00)	(42,827.00)	(42,827.00)	(42,827.00)	(42,827.00)
56303000	522700	SS PURCHASED SERVICES	39,827.00	115,227.01	70,000.00	114,000.00	114,000.00	114,000.00
56303000	522722	SS INTERPRETING FEES	3,000.00	187.50	674.00	400.00	400.00	400.00
TOTAL	56303000 SS C&F SAFE &		0.00	72,587.51	27,847.00	71,573.00	71,573.00	71,573.00
56303500	**56303500 SS C&F TPR ADOPTION**							
56303500	432500	SS #3574 TPR ADOPTION	(11,200.00)	(4,243.60)	(11,200.00)	(11,890.00)	(11,890.00)	(11,890.00)
56303500	501110	SS C&F TPR ADOPTION SALARY	1,608.00	0.00	0.00	0.00	0.00	0.00
56303500	522550	SS C&F TPR PAPER SERVICE	65.00	1,541.01	600.00	1,500.00	1,500.00	1,500.00
56303500	522700	SS PURCHASED SERVICES	5,000.00	5,870.00	5,000.00	10,000.00	10,000.00	10,000.00
TOTAL	56303500 SS C&F TPR AD		(4,527.00)	3,167.41	(5,600.00)	(390.00)	(390.00)	(390.00)
56304060	**56304060 SS C&F SACWIS RLTD PRGRM S**							
56304060	432500	SS #3604 WISACWIS RELATED	(2,890.00)	0.00	0.00	0.00	0.00	0.00
TOTAL	56304060 SS C&F SACWIS		(2,890.00)	0.00	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56304070	**56304070 SS C&F SACWIS USER FEE**							
56304070	432500	SS C&F SACWIS USER FEE ST AID	0.00	5,206.00	0.00	0.00	0.00	0.00
TOTAL	56304070 SS C&F SACWIS		0.00	5,206.00	0.00	0.00	0.00	0.00
56304600	**56304600 SS C&F TSSF-TARGTD SAFETY**							
56304600	432500	SS C&F TSSF ST AID-SS-BASIC CO	(285,411.00)	0.00	(161,309.00)	0.00	0.00	0.00
TOTAL	56304600 SS C&F TSSF-T		(285,411.00)	0.00	(161,309.00)	0.00	0.00	0.00
56304605	**56304605 SS C&F TSSF 3645A SAFETY R**							
56304605	432500	ST AID-SOC SRV-CFTSSF SFTY RES	0.00	(60,052.03)	0.00	(36,300.00)	(36,300.00)	(36,300.00)
56304605	522700	SS PURCHASED SERVICE	18,624.00	11,887.49	30,613.00	12,000.00	12,000.00	12,000.00
TOTAL	56304605 SS C&F TSSF 3		18,624.00	(48,164.54)	30,613.00	(24,300.00)	(24,300.00)	(24,300.00)
56304606	**56304606 SS C&F TSSF 3645B CASE MGT**							
56304606	501110	SS SALARIES & WAGES	49,380.00	54,756.09	81,519.00	23,992.00	23,992.00	23,992.00
TOTAL	56304606 SS C&F TSSF 3		49,380.00	54,756.09	81,519.00	23,992.00	23,992.00	23,992.00
56304607	**56304607 SS C&F TSSF 3645D SAFETY S**							
56304607	432500	ST AID-SOC SRV-CFTSSF SFTY SUP	0.00	(86,821.95)	0.00	(44,000.00)	(44,000.00)	(44,000.00)
56304607	501110	SS SALARIES & WAGES	0.00	4,335.56	0.00	8,201.00	8,201.00	8,201.00
56304607	522700	SS PURCHASED SERVICE	64,092.00	118,782.69	83,400.00	26,000.00	26,000.00	26,000.00
TOTAL	56304607 SS C&F TSSF 3		64,092.00	36,296.30	83,400.00	(9,799.00)	(9,799.00)	(9,799.00)
56304800	**56304800 SS #3407B YTH JUSTICE INNV**							
56304800	432500	SS #3407B YTH JUSTICE-INNVN GR	(25,000.00)	0.00	(50,000.00)	(37,500.00)	(37,500.00)	(37,500.00)
56304800	522700	SS 3407B YTH JUSTC PURCH SERV	25,000.00	0.00	50,000.00	31,500.00	31,500.00	31,500.00
56304800	533150	SS 34078 YTH JUSTC EMP ED&TRNG	0.00	0.00	0.00	6,000.00	6,000.00	6,000.00
TOTAL	56304800 SS #3407B YTH		0.00	0.00	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56307500	**56307500 SS C&F IHS PDS PARTNERSHIP**							
56307500	432500	SS C&F IHS PDS PRTNRSHP ST AID	0.00	1,549.00	0.00	0.00	0.00	0.00
TOTAL	56307500 SS C&F IHS PD		0.00	1,549.00	0.00	0.00	0.00	0.00
56400000	**56400000 SS JJ YOUTH AIDS**							
56400000	501110	SS SALARIES/WAGES	201,352.00	158,253.14	172,351.00	156,601.00	156,601.00	156,601.00
56400000	533390	SS MILEAGE	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
TOTAL	56400000 SS JJ YOUTH A		201,352.00	158,253.14	172,351.00	157,601.00	157,601.00	157,601.00
56401200	**56401200 SS JJYA 3410 COMM INTERVEN**							
56401200	432500	SS JJ YA COMM INTV STATE AID	(2,402.00)	(2,096.00)	(9,953.00)	(18,736.00)	(18,736.00)	(18,736.00)
56401200	522700	SS JJ YA COMM INTV PURCHS SERV	2,402.00	2,096.25	9,953.00	18,736.00	18,736.00	18,736.00
TOTAL	56401200 SS JJYA 3410		0.00	0.25	0.00	0.00	0.00	0.00
56401500	**56401500 SS JJ YA OUT OF HOME CARE**							
56401500	432500	SS 33413 YOUTH AIDS	(446,500.00)	(455,447.95)	(447,112.00)	(533,542.00)	(533,542.00)	(533,542.00)
56401500	465600	SS SOC SER REFUND SUBSTITUTE	(5,000.00)	(22,369.16)	(23,400.00)	(30,500.00)	(30,500.00)	(30,500.00)
TOTAL	56401500 SS JJ YA OUT		(451,500.00)	(477,817.11)	(470,512.00)	(564,042.00)	(564,042.00)	(564,042.00)
56401510	**56401510 SS JJ YA OHC AODA**							
56401510	432500	SS #3411 YOUTH AIDS AODA	(7,939.00)	0.00	(8,336.00)	(7,939.00)	(7,939.00)	(7,939.00)
TOTAL	56401510 SS JJ YA OHC		(7,939.00)	0.00	(8,336.00)	(7,939.00)	(7,939.00)	(7,939.00)
56401520	**56401520 SS JJ YA OHC CORRECTIONS**							
56401520	522700	SS JJ YA OHC CRRCTN PURCH SERV	300,000.00	460,084.00	180,000.00	230,000.00	230,000.00	230,000.00
TOTAL	56401520 SS JJ YA OHC		300,000.00	460,084.00	180,000.00	230,000.00	230,000.00	230,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56401540	**56401540 SS JJ YA OHC FOSTER CARE**							
56401540	522700	SS PURCHASED SERVICES	10,000.00	109,946.12	0.00	110,000.00	110,000.00	110,000.00
TOTAL	56401540 SS JJ YA OHC		10,000.00	109,946.12	0.00	110,000.00	110,000.00	110,000.00
56401546	**56401546 SS JJ YA OHC GROUP HOME**							
56401546	522700	SS PURCHASED SERVICES	0.00	0.00	25,000.00	65,000.00	65,000.00	65,000.00
TOTAL	56401546 SS JJ YA OHC		0.00	0.00	25,000.00	65,000.00	65,000.00	65,000.00
56401558	**56401558 SS JJ YA OHC RCC**							
56401558	522700	SS PURCHASED SERVICES	660,000.00	709,841.60	840,000.00	375,000.00	375,000.00	375,000.00
TOTAL	56401558 SS JJ YA OHC		660,000.00	709,841.60	840,000.00	375,000.00	375,000.00	375,000.00
56401572	**56401572 SS JJ YA OHC FAMILY SUPPOR**							
56401572	522700	SS PURCHASED SERVICES	140,000.00	78,802.90	40,000.00	80,000.00	80,000.00	80,000.00
56401572	522722	YOUTH AIDS INTERPRETING FEES	0.00	389.75	100.00	400.00	400.00	400.00
TOTAL	56401572 SS JJ YA OHC		140,000.00	79,192.65	40,100.00	80,400.00	80,400.00	80,400.00
56500000	**56500000 SS ADULTS & ELDERLY**							
56500000	432500	SS DHS STATE AID	(95,820.00)	(95,820.00)	(95,820.00)	(95,820.00)	(95,820.00)	(95,820.00)
TOTAL	56500000 SS ADULTS & E		(95,820.00)	(95,820.00)	(95,820.00)	(95,820.00)	(95,820.00)	(95,820.00)
56505000	**56505000 SS A&E ADULT PROTECTIVE SE**							
56505000	432500	SS #312 APS ADULT PROTECTIVE	(38,251.00)	(48,436.00)	(48,436.00)	(44,996.00)	(44,996.00)	(44,996.00)
56505000	501110	SS SALARIES/WAGES	99,426.00	80,526.31	188,620.00	208,476.00	208,476.00	208,476.00
56505000	533241	SS APS/BACKGROUND CHECK	41.00	29.99	30.00	0.00	0.00	0.00
56505000	533390	SS MILEAGE	3,000.00	1,210.78	3,222.00	4,000.00	4,000.00	4,000.00
TOTAL	56505000 SS A&E ADULT		64,216.00	33,331.08	143,436.00	167,480.00	167,480.00	167,480.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56505073	**56505073 SS A&E APS ARPA**							
56505073	432920	SS A&E APS - ARPA - OTHER	0.00	(6,714.00)	0.00	0.00	0.00	0.00
56505073	522250	SS APS ARPA TELEPHONE	0.00	76.93	0.00	0.00	0.00	0.00
56505073	522700	SS APS-ARPA/ PURCHASED SERVICE	0.00	5,375.62	0.00	0.00	0.00	0.00
56505073	533140	SS A&E ARPA SMALL EQUIPMENT	0.00	2,736.91	0.00	0.00	0.00	0.00
TOTAL	56505073 SS A&E APS AR		0.00	1,475.46	0.00	0.00	0.00	0.00
56505500	**56505500 SS A&E ELDER ABUSE**							
56505500	432348	SS ELDER ABUSE	(18,821.00)	(19,986.00)	(18,821.00)	(16,137.00)	(16,137.00)	(16,137.00)
56505500	501110	SS SALARIES/WAGES	4,295.00	6,896.07	9,072.00	5,346.00	5,346.00	5,346.00
56505500	522700	SS PURCHASED SERVICES	13,808.00	14,178.24	9,000.00	10,791.00	10,791.00	10,791.00
56505500	533150	SS EMPLOYEE EDUCATION/TRNG	200.00	0.00	0.00	0.00	0.00	0.00
56505500	533350	SS MEALS	40.00	0.00	0.00	0.00	0.00	0.00
56505500	533360	SS LODGING	164.00	0.00	0.00	0.00	0.00	0.00
56505500	533390	SS MILEAGE	151.00	0.00	0.00	0.00	0.00	0.00
TOTAL	56505500 SS A&E ELDER		(163.00)	1,088.31	(749.00)	0.00	0.00	0.00
56506035	**56506035 SS A&E MANAGED CARE TRANSP**							
56506035	465804	SS COMMUNITY LINK	0.00	(45,386.49)	0.00	0.00	0.00	0.00
56506035	475802	SS WWC WESTERN WI CARES	(38,000.00)	0.00	(38,000.00)	(30,000.00)	(30,000.00)	(30,000.00)
56506035	522700	SS PURCHASED SERVICES	25,000.00	27,116.00	33,607.00	30,000.00	30,000.00	30,000.00
TOTAL	56506035 SS A&E MANAGE		(13,000.00)	(18,270.49)	(4,393.00)	0.00	0.00	0.00
56600165	**56600165 SS MISC EFSP RENTAL ASTNC**							
56600165	432920	SS EFSP PHASE 39/ARPA - OTHER	0.00	(984.55)	0.00	0.00	0.00	0.00
56600165	522700	SS EFSP 3390A PURCHASED SERV	0.00	633.00	0.00	0.00	0.00	0.00
TOTAL	56600165 SS MISC EFSP		0.00	(351.55)	0.00	0.00	0.00	0.00
56600167	**56600167 SS MISC EFSP RENTAL ASTNC**							
56600167	432799	SS EFSP PHASE 40 ST AID	(8,770.00)	(2,974.00)	0.00	0.00	0.00	0.00
56600167	522700	SSEFSP PH 40 PURCHASED SERVICE	8,770.00	1,045.00	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56600167	533260	SS EPSP PHASE 40- ADVERTISING	0.00	333.75	0.00	0.00	0.00	0.00
TOTAL	56600167 SS MISC EFSP		0.00	(1,595.25)	0.00	0.00	0.00	0.00
56600169	**56600169 SS MISC EFSP RENTAL ASTNC**							
56600169	432801	SS EFSP PHASE 41 ST AID	0.00	(198.00)	0.00	0.00	0.00	0.00
TOTAL	56600169 SS MISC EFSP		0.00	(198.00)	0.00	0.00	0.00	0.00
56600171	**56600171 SS MISC EFSP RENTAL ASTNC**							
56600171	432802	EFSP PHASE 42 ST AID	0.00	0.00	(8,770.00)	0.00	0.00	0.00
56600171	522700	SSERSP PH 42 PURCHASED SERVICE	0.00	0.00	8,770.00	0.00	0.00	0.00
TOTAL	56600171 SS MISC EFSP		0.00	0.00	0.00	0.00	0.00	0.00
56600526	**56600526 SS MISC CHILD CARE CERTIFI**							
56600526	432500	SS #0831 CC CERTIFICATION	(9,452.00)	(8,980.00)	(8,980.00)	(9,925.00)	(9,925.00)	(9,925.00)
56600526	501110	SS SALARIES/WAGES	4,007.00	0.00	0.00	0.00	0.00	0.00
56600526	522100	SS MCCC CONTRACTED SERVICES	0.00	8,980.00	8,980.00	9,925.00	9,925.00	9,925.00
56600526	533241	SS LICENSURE FEES	10.00	0.00	0.00	0.00	0.00	0.00
56600526	533390	SS MILEAGE	50.00	0.00	0.00	0.00	0.00	0.00
TOTAL	56600526 SS MISC CHILD		(5,385.00)	0.00	0.00	0.00	0.00	0.00
56600600	**56600600 SS MISC LISTEMAN FOUNDATIO**							
56600600	465780	SS GENERAL REFUND/CST LISTEMAN	(3,195.00)	0.00	0.00	0.00	0.00	0.00
56600600	522700	SS PURCHASED SERVICES	3,195.00	0.00	0.00	0.00	0.00	0.00
TOTAL	56600600 SS MISC LISTE		0.00	0.00	0.00	0.00	0.00	0.00
56601000	**56601000 SS MISC CHILDREN IN THE MI**							
56601000	465774	SS CHILDREN IN THE MIDDLE	(600.00)	0.00	0.00	0.00	0.00	0.00
56601000	522700	SS PURCHASED SERVICES	600.00	0.00	0.00	0.00	0.00	0.00
TOTAL	56601000 SS MISC CHILD		0.00	0.00	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
56607000	**56607000 SS MISC 85.21 GRANT**							
56607000	465800	SS TRANSP DONAT/CO PAYMENTS	(8,000.00)	(7,162.32)	(7,700.00)	(7,500.00)	(7,500.00)	(7,500.00)
TOTAL	56607000 SS MISC 85.21		(8,000.00)	(7,162.32)	(7,700.00)	(7,500.00)	(7,500.00)	(7,500.00)
56607030	**56607030 SS MISC 85.21 GRANT COMM S**							
56607030	522700	SS PURCHASED SERVICES	336.00	0.00	0.00	0.00	0.00	0.00
TOTAL	56607030 SS MISC 85.21		336.00	0.00	0.00	0.00	0.00	0.00
56607032	**56607032 SS MISC 85.21 GRANT DISABL**							
56607032	522700	SS PURCHASED SERVICES	3,000.00	877.10	1,740.00	900.00	900.00	900.00
TOTAL	56607032 SS MISC 85.21		3,000.00	877.10	1,740.00	900.00	900.00	900.00
56607034	**56607034 SS MISC 85.21 GRANT ELDERL**							
56607034	432350	SS ST AID FOR TRANS FOR HANDE	(88,431.00)	(84,759.00)	(87,768.00)	(83,450.00)	(83,450.00)	(83,450.00)
56607034	501110	SS SALARIES/WAGES	36,000.00	40,409.80	36,000.00	38,026.00	38,026.00	38,026.00
56607034	522700	SS PURCHASED SERVICES	20,000.00	11,601.46	15,000.00	11,600.00	11,600.00	11,600.00
56607034	533240	SS MEMBERSHIP DUES	35.00	0.00	0.00	0.00	0.00	0.00
56607034	533241	SS LICENSURE FEES	14.00	0.00	14.00	0.00	0.00	0.00
56607034	533360	SS LODGING	180.00	0.00	0.00	0.00	0.00	0.00
56607034	533390	SS MILEAGE	100.00	0.00	0.00	0.00	0.00	0.00
TOTAL	56607034 SS MISC 85.21		(32,102.00)	(32,747.74)	(36,754.00)	(33,824.00)	(33,824.00)	(33,824.00)
56607066	**56607066 SS MISC 85.21 GRANT SHOPPI**							
56607066	522700	SS PURCHASED SERVICES	200.00	0.00	0.00	0.00	0.00	0.00
TOTAL	56607066 SS MISC 85.21		200.00	0.00	0.00	0.00	0.00	0.00
56608028	**56608028 SS MISC 5311 GRT CLARK CO**							
56608028	432532	SS 53.11 GRANT	(170,395.00)	(270,707.94)	(170,395.00)	0.00	0.00	0.00
56608028	522700	SS PURCHASED SERVICES	96,949.00	142,630.79	96,949.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
TOTAL	56608028 SS MISC 5311		(73,446.00)	(128,077.15)	(73,446.00)	0.00	0.00	0.00
56608029	**56608029 SS ,OSC 5311 GRT PMT CITY**							
56608029	522100	SS M PMT NSVL CONTRACTED SERVC	166,000.00	182,974.85	235,700.00	0.00	0.00	0.00
TOTAL	56608029 SS ,OSC 5311		166,000.00	182,974.85	235,700.00	0.00	0.00	0.00
56608500	**56608500 SS MISC 5311 GR TRANSPORTA**							
56608500	522700	SS MSC TRANSPRT PURCHASED SRVC	12,000.00	560.34	7,212.00	600.00	600.00	600.00
TOTAL	56608500 SS MISC 5311		12,000.00	560.34	7,212.00	600.00	600.00	600.00
56609500	**56609500 SS MISC DETENTION**							
56609500	522700	SS PURCHASED SERVICES	10,000.00	33,853.86	5,000.00	10,000.00	10,000.00	10,000.00
TOTAL	56609500 SS MISC DETEN		10,000.00	33,853.86	5,000.00	10,000.00	10,000.00	10,000.00
56700000	**56700000 SS INDIRECT COSTS**							
56700000	478440	SS NON REPORTABLE INDIRECT CO	0.00	(328,656.00)	0.00	0.00	0.00	0.00
56700000	522910	SS INDIRECT COST SUPPORT	0.00	328,656.00	0.00	0.00	0.00	0.00
TOTAL	56700000 SS INDIRECT C		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	280 SOCIAL SERVICES SP		0.00	785,179.03	0.00	0.00	0.00	0.00
TOTAL	**56 SOCIAL SERVICES**		0.00	785,179.03	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
57 CHILD SUPPORT								
100	100 GENERAL FUND							
15700000	**15700000 CHILD SUPPORT**							
15700000	432520	STATE AID FOR CHILD SUPPORT	(509,422.00)	(516,124.91)	(543,687.00)	(557,091.00)	(557,091.00)	(557,091.00)
15700000	460000	CHILD SUPPORT/INVEST LOCAL	(3,000.00)	(6,435.26)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)
15700000	499210	CHILD SUP TRANSFR FRM GEN FUND	0.00	(8,548.93)	0.00	0.00	0.00	0.00
15700000	501110	CHILD SUP SALARIES/WAGES	383,092.00	325,067.35	396,915.00	417,195.00	417,195.00	417,195.00
15700000	501115	CHILD SUP SAL/WAGES EDUC/TRNG	0.00	8,357.69	0.00	0.00	0.00	0.00
15700000	501180	CHILD SUP NON PROD CT,ST,VT,SS	0.00	56,210.67	0.00	0.00	0.00	0.00
15700000	501360	CHILD SUP UNUSED BENEFITS	14,975.00	5,257.00	18,453.00	14,837.00	14,837.00	14,837.00
15700000	511510	CHILD SUP SOCIAL SECURITY	30,802.00	28,674.59	32,162.00	33,454.00	33,454.00	33,454.00
15700000	511520	CHILD SUP RETIREMENT	27,782.00	27,256.95	29,219.00	31,486.00	31,486.00	31,486.00
15700000	511530	CHILD SUP ST/LT DISABLTY INS	4,575.00	4,611.51	5,049.00	5,274.00	5,274.00	5,274.00
15700000	511540	CHILD SUP HEALTH INSURANCE	94,790.00	92,765.85	103,624.00	88,615.00	88,615.00	88,615.00
15700000	511550	CHILD SUP LIFE INSURANCE	0.00	0.00	0.00	351.00	351.00	351.00
15700000	511560	CHILD SUP WORKERS COMP	3,459.00	3,480.40	3,244.00	3,074.00	3,074.00	3,074.00
15700000	522250	CHILD SUP TELEPHONE	300.00	248.71	300.00	300.00	300.00	300.00
15700000	522550	CHILD SUP PAPER SERVICE	5,600.00	3,725.76	6,000.00	6,000.00	6,000.00	6,000.00
15700000	522580	CHILD SUP MED/PSYCH/PROF	1,500.00	1,735.75	2,000.00	2,000.00	2,000.00	2,000.00
15700000	522722	CHILD SUPPORT INTERPRETING FEE	3,360.00	2,095.12	3,500.00	3,500.00	3,500.00	3,500.00
15700000	533110	CHILD SUPPORT POSTAGE/BOX RENT	3,900.00	3,104.02	3,900.00	3,900.00	3,900.00	3,900.00
15700000	533130	CHILD SUPPORT PRINT/DUPLICATE	2,700.00	1,239.21	2,000.00	2,000.00	2,000.00	2,000.00
15700000	533140	CHILD SUPPORT SMALL ITEM EQUIP	0.00	0.00	5,050.00	0.00	0.00	0.00
15700000	533190	CHILD SUPPORT OTHR OFFICE SUPP	3,400.00	2,766.92	3,060.00	3,060.00	3,060.00	3,060.00
15700000	533230	CHILD SUP SUBSCRIP TAX/LAW/OT	50.00	49.00	50.00	50.00	50.00	50.00
15700000	533240	CHILD SUPPORT MEMBERSHIP DUES	200.00	200.00	200.00	250.00	250.00	250.00
15700000	533241	CHILD SUPPORT LICENSURE FEES	0.00	0.00	0.00	25,648.00	25,648.00	25,648.00
15700000	533250	CHILD SUPPORT REG FEES/TUITION	910.00	830.00	910.00	910.00	910.00	910.00
15700000	533350	CHILD SUPPORT MEALS	900.00	291.47	900.00	900.00	900.00	900.00
15700000	533360	CHILD SUPPORT LODGING	1,400.00	1,171.00	1,400.00	1,451.00	1,451.00	1,451.00
15700000	533390	CHILD SUPPORT MILEAGE	1,550.00	1,078.66	1,550.00	1,550.00	1,550.00	1,550.00
15700000	535940	CHILD SUPPORT FILING FEES	50.00	50.00	50.00	100.00	100.00	100.00
15700000	555130	CHILD SUPPORT LIABILITY INS	1,500.00	1,794.23	1,500.00	1,800.00	1,800.00	1,800.00

ACCOUNTS FOR:		2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
TOTAL	15700000 CHILD SUPPORT	74,373.00	40,952.76	74,349.00	87,614.00	87,614.00	87,614.00
TOTAL	100 GENERAL FUND	74,373.00	40,952.76	74,349.00	87,614.00	87,614.00	87,614.00
TOTAL	**57 CHILD SUPPORT**	74,373.00	40,952.76	74,349.00	87,614.00	87,614.00	87,614.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
58 VETERANS								
100	100 GENERAL FUND							
15800000	**15800000 VETERANS SERVICE OFFICE**							
15800000	432550	STATE AID FOR VETERANS SERVICE	(13,750.00)	(13,750.00)	(13,750.00)	(14,400.00)	(14,400.00)	(14,400.00)
15800000	499210	VET SRVC TRANSFER FRM GEN FUND	0.00	(3,200.81)	0.00	0.00	0.00	0.00
15800000	501110	VET SRVC SALARIES/WAGES	138,409.00	125,205.06	153,237.00	161,108.00	161,108.00	161,108.00
15800000	501180	VET SRVC NON PROD CT,ST,VT,SS	0.00	18,130.03	0.00	0.00	0.00	0.00
15800000	501360	VET SRVC UNUSED BENEFITS	978.00	956.01	1,089.00	2,348.00	2,348.00	2,348.00
15800000	501410	VET SRVC CTY BRD PER DIEM	1,500.00	575.00	2,000.00	2,000.00	2,000.00	2,000.00
15800000	511510	VET SRVC SOCIAL SECURITY	10,900.00	10,551.07	12,107.00	12,813.00	12,813.00	12,813.00
15800000	511520	VET SRVC RETIREMENT	9,727.00	10,160.24	10,860.00	11,916.00	11,916.00	11,916.00
15800000	511530	VET SRVC ST/LT DISABILITY INS	1,591.00	1,651.29	1,937.00	2,037.00	2,037.00	2,037.00
15800000	511540	VET SRVC HEALTH INSURANCE	24,031.00	24,030.66	26,207.00	26,110.00	26,110.00	26,110.00
15800000	511550	VET SERVICES LIFE INSURANCE	0.00	0.00	0.00	126.00	126.00	126.00
15800000	511560	VET SRVC WORKERS COMP	4,089.00	4,268.60	4,542.00	3,702.00	3,702.00	3,702.00
15800000	522250	VET SRVC TELEPHONE	225.00	111.09	225.00	225.00	225.00	225.00
15800000	522490	VET SRVC OFFICE EQUIP SRVC AGR	1,000.00	898.00	1,000.00	1,000.00	1,000.00	1,000.00
15800000	533110	VET SRVC POSTAGE/BOX RENT	500.00	344.41	500.00	500.00	500.00	500.00
15800000	533120	VET SRVC OFFICE STATIONERY,ETC	300.00	98.72	300.00	300.00	300.00	300.00
15800000	533130	VET SRVC PRINTING/DUPLICATING	1,000.00	301.63	1,000.00	1,000.00	1,000.00	1,000.00
15800000	533140	VET SRVC SMALL ITEMS OF EQUIP	800.00	0.00	800.00	800.00	800.00	800.00
15800000	533190	VET SRVC OTHER OFFICE SUPPLIES	1,000.00	59.52	1,000.00	1,000.00	1,000.00	1,000.00
15800000	533240	VET SRVC MEMBERSHIP DUES	400.00	120.00	400.00	400.00	400.00	400.00
15800000	533250	VET SRVC REG FEES/TUITION	1,050.00	1,020.00	1,050.00	1,050.00	1,050.00	1,050.00
15800000	533260	VET SRVC ADVERTISING	600.00	735.10	600.00	1,200.00	1,200.00	1,200.00
15800000	533350	VET SRVC MEALS	1,250.00	149.94	750.00	750.00	750.00	750.00
15800000	533360	VET SRVC LODGING	4,500.00	622.00	2,500.00	2,500.00	2,500.00	2,500.00
15800000	533390	VET SRVC MILEAGE	4,500.00	2,047.10	3,000.00	4,000.00	4,000.00	4,000.00
15800000	542020	VET SERV ARPA-OTHER CVD 19 EXP	0.00	8,998.14	0.00	0.00	0.00	0.00
15800000	547190	VET SRVC INDIGENT BURIALS	500.00	0.00	500.00	500.00	500.00	500.00
TOTAL	15800000	VETERANS SERV	195,100.00	194,082.80	211,854.00	222,985.00	222,985.00	222,985.00
15800705	**15800705 VA CARE OF VETERANS GRAVES**							

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
15800705	525960	CARE OF VET GRAVES PAYMT CMTRY	5,000.00	4,950.50	5,000.00	6,000.00	6,000.00	6,000.00
TOTAL	15800705 VA CARE OF VE		5,000.00	4,950.50	5,000.00	6,000.00	6,000.00	6,000.00
15800710	**15800710 VA VETERANS SERVICE COMMIS**							
15800710	501410	VET COMMSSN CTY BRD PER DIEM	500.00	0.00	500.00	500.00	500.00	500.00
15800710	511510	VET COMMSSN SOCIAL SECURITY	38.00	0.00	38.00	38.00	38.00	38.00
15800710	511560	VET COMMSSN WORKERS COMP	14.00	0.00	14.00	11.00	11.00	11.00
15800710	533390	VET COMMSSN MILEAGE	300.00	300.00	300.00	300.00	300.00	300.00
15800710	547110	VET COMMSSN INDIGENT FOOD/GRO	800.00	0.00	800.00	800.00	800.00	800.00
15800710	547120	VET COMMSSN INDIGENT DRUGS/MEI	300.00	0.00	300.00	300.00	300.00	300.00
15800710	547140	VET COMMSSN INDIGENT FUEL	1,000.00	(300.00)	1,000.00	1,000.00	1,000.00	1,000.00
15800710	547160	VET COMMSSN INDIGENT TRNSPRTN	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
15800710	547170	VET COMMSSN INDIGENT RENT	1,500.00	500.00	1,500.00	1,500.00	1,500.00	1,500.00
15800710	547180	VET COMMSSN INDIGENT MISC	1,500.00	500.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL	15800710 VA VETERANS S		7,952.00	1,000.00	8,452.00	8,449.00	8,449.00	8,449.00
TOTAL	100 GENERAL FUND		208,052.00	200,033.30	225,306.00	237,434.00	237,434.00	237,434.00
TOTAL	**58 VETERANS**		208,052.00	200,033.30	225,306.00	237,434.00	237,434.00	237,434.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
59 WIC								
220	220 WIC SPECIAL REVENUE FUND							
59400000	**59400000 WIC**							
59400000	432410	WIC STATE AID-WIC	(203,099.00)	(312,693.78)	(224,208.00)	(241,795.00)	(241,795.00)	(241,795.00)
59400000	501110	WIC SALARIES/WAGES	118,839.00	248,817.62	204,208.00	225,795.00	225,795.00	225,795.00
59400000	511510	WIC SOCIAL SECURITY	19,466.00	0.00	0.00	0.00	0.00	0.00
59400000	511540	WIC HEALTH INSURANCE	48,707.00	0.00	0.00	0.00	0.00	0.00
59400000	522110	WIC CONSULTANT FEES	14,400.00	0.00	16,000.00	0.00	0.00	0.00
59400000	522190	WIC CONTRACTED SRVCS-DIETICIAN	0.00	8,637.08	0.00	12,000.00	12,000.00	12,000.00
59400000	522480	WIC OFFICE EQUIPMENT REPAIRS	0.00	10,041.83	0.00	0.00	0.00	0.00
59400000	533130	WIC PRINTING/DUPLICATING	0.00	2,546.18	0.00	0.00	0.00	0.00
59400000	533190	WIC OTHER OFFICE SUPPLIES	0.00	10,690.16	0.00	0.00	0.00	0.00
59400000	533390	WIC MILEAGE	0.00	0.00	0.00	4,000.00	4,000.00	4,000.00
59400000	533400	WIC NURSING SUPPLIES	1,687.00	0.00	4,000.00	0.00	0.00	0.00
TOTAL	59400000 WIC		0.00	(31,960.91)	0.00	0.00	0.00	0.00
TOTAL	220 WIC SPECIAL REVENU		0.00	(31,960.91)	0.00	0.00	0.00	0.00
TOTAL	**59 WIC**		0.00	(31,960.91)	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
61 UW-EXTENSION								
100	100 GENERAL FUND							
16100450	**16100450 UWEX GENERAL OFFICE**							
16100450	460000	UW EXTENSION FEES & CHARGES	0.00	(161.32)	0.00	0.00	0.00	0.00
16100450	466630	UWEX PRIVATE GRANT REVENUE	(3,000.00)	0.00	(3,451.00)	(3,451.00)	(3,451.00)	(3,451.00)
16100450	499210	UWEX TRANSFER FROM GEN FUND	0.00	(1,754.91)	0.00	0.00	0.00	0.00
16100450	501110	UWEX SALARIES/WAGES	80,379.00	72,489.34	86,335.00	97,652.00	97,562.00	97,562.00
16100450	501180	UWEX NON PROD CT,ST,VT,SS	0.00	9,265.04	0.00	0.00	0.00	0.00
16100450	501410	UWEX CTY BRD PER DIEM	3,800.00	3,830.00	3,800.00	3,800.00	3,800.00	3,800.00
16100450	511510	UWEX SOCIAL SECURITY	6,220.00	6,463.97	6,979.00	6,979.00	7,849.00	7,849.00
16100450	511520	UWEX RETIREMENT	5,610.00	5,642.95	6,077.00	6,077.00	7,113.00	7,113.00
16100450	511530	UWEX ST/LT DISABILITY INS	924.00	954.31	1,092.00	1,092.00	1,233.00	1,233.00
16100450	511540	UWEX HEALTH INSURANCE	20,109.00	20,109.03	21,957.00	21,903.00	21,776.00	21,776.00
16100450	511550	UWEX LIFE INSURANCE	0.00	0.00	0.00	0.00	127.00	127.00
16100450	511560	UWEX WORKERS COMP	138.00	286.18	140.00	140.00	242.00	242.00
16100450	522104	UWEX CONT SRV STATE EMPLOYEES	177,488.00	155,718.42	161,719.00	168,630.00	168,630.00	168,630.00
16100450	522111	UWEX DATA PROCESSNG CONT SRVC	2,000.00	448.12	0.00	0.00	0.00	0.00
16100450	522250	UWEX TELEPHONE	2,800.00	1,528.29	2,000.00	2,000.00	2,000.00	2,000.00
16100450	533110	UWEX POSTAGE/BOX RENT	1,500.00	1,430.75	4,951.00	4,951.00	4,951.00	4,951.00
16100450	533130	UWEX PRINTING/DUPLICATING	5,000.00	4,303.61	5,000.00	5,000.00	5,000.00	5,000.00
16100450	533140	UWEX SMALL ITEMS OF EQUIP	750.00	345.12	750.00	750.00	750.00	750.00
16100450	533150	UWEX EMPLOYEE EDUC/TRNG	150.00	0.00	150.00	150.00	150.00	150.00
16100450	533190	UWEX OTHER OFFICE SUPPLIES	1,000.00	978.28	1,000.00	1,000.00	1,000.00	1,000.00
16100450	533240	UWEX MEMBERSHIP DUES	50.00	0.00	0.00	0.00	0.00	0.00
16100450	533250	UWEX GEN OFF REG FEES/TUITION	250.00	125.00	250.00	250.00	250.00	250.00
16100450	533260	UWEX ADVERTISING	150.00	0.00	150.00	150.00	150.00	150.00
16100450	533350	UWEX GENERAL OFFICE MEALS	100.00	38.96	100.00	100.00	100.00	100.00
16100450	533360	UWEX GENERALOFFICE LODGING	250.00	131.00	250.00	250.00	250.00	250.00
16100450	533390	UWEX GENERAL OFFICE MILEAGE	1,000.00	2,521.52	1,500.00	1,900.00	1,900.00	1,900.00
16100450	533480	UWEX GENERAL OFFICE EDUC SUPPL	150.00	94.67	150.00	150.00	150.00	150.00
TOTAL	16100450 UWEX GENERAL		306,818.00	284,788.33	300,899.00	319,473.00	321,532.00	321,532.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
16100451	**16100451 UWEX CROPS & SOILS AGENT**							
16100451	533240	UWEX CROPS/SOILS MBRSHP DUES	150.00	0.00	100.00	100.00	100.00	100.00
16100451	533250	UWEX CROPS/SOILS REG FEES/TUIT	250.00	0.00	150.00	150.00	150.00	150.00
16100451	533390	UWEX CROPS/SOILS AGENT MILEAGE	3,000.00	359.70	1,000.00	1,000.00	1,000.00	1,000.00
16100451	533480	UWEX CROPS/SOILS EDUCATION SUP	500.00	491.82	500.00	500.00	500.00	500.00
TOTAL	16100451 UWEX CROPS &		3,900.00	851.52	1,750.00	1,750.00	1,750.00	1,750.00
16100452	**16100452 UWEX FAMILY LIVING AGENT**							
16100452	460000	UWEX FAMILY LIVING MISC REVENU	0.00	(1,853.53)	0.00	0.00	0.00	0.00
16100452	533240	UWEX FAMILY LIVING MBRSHP DUES	150.00	160.00	150.00	150.00	150.00	150.00
16100452	533250	UWEX FAMILY LIVING REG FEES/TU	250.00	160.00	250.00	250.00	250.00	250.00
16100452	533390	UWEX FAMILY LIVING MILEAGE	2,000.00	1,958.55	2,500.00	2,750.00	2,750.00	2,750.00
16100452	533480	UWEX FAMILY LIVING ED SUPPLIES	500.00	2,473.33	500.00	500.00	500.00	500.00
TOTAL	16100452 UWEX FAMILY L		2,900.00	2,898.35	3,400.00	3,650.00	3,650.00	3,650.00
16100453	**16100453 UWEX DAIRY & LIVESTOCK AGE**							
16100453	533240	UWEX DAIRY MBRSHP DUES	0.00	55.00	100.00	100.00	100.00	100.00
16100453	533250	UWEX DAIRY REG FEES/TUITION	150.00	100.00	150.00	150.00	150.00	150.00
16100453	533390	UWEX DAIRY MILEAGE	1,750.00	817.85	1,000.00	1,000.00	1,000.00	1,000.00
16100453	533480	UWEX DAIRY ED SUPPLIES	100.00	0.00	200.00	200.00	200.00	200.00
TOTAL	16100453 UWEX DAIRY &		2,000.00	972.85	1,450.00	1,450.00	1,450.00	1,450.00
16100454	**16100454 UWEX 4-H YOUTH DEV AGENT**							
16100454	533190	UWEX 4H YOUTH OTHER OFFICE SUP	0.00	20.97	0.00	0.00	0.00	0.00
16100454	533240	UWEX 4H YOUTH MEMBERSHIP DUES	150.00	125.00	150.00	150.00	150.00	150.00
16100454	533250	UWEX 4H YOUTH REG FEES/TUITION	250.00	120.00	250.00	250.00	250.00	250.00
16100454	533390	UWEX 4H YOUTH MILEAGE	4,000.00	3,735.65	4,000.00	4,250.00	4,250.00	4,250.00
16100454	533480	UWEX 4H YOUTH ED SUPPLIES	1,500.00	1,677.36	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL	16100454 UWEX 4-H YOUT		5,900.00	5,678.98	6,400.00	6,650.00	6,650.00	6,650.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
16100456	**16100456 UWEX CNRED AGENT**							
16100456	533240	UWEX CNRED MEMBERSHIP DUES	150.00	335.00	100.00	100.00	100.00	100.00
16100456	533250	UWEX CNRED REG FEES/TUITION	250.00	397.00	150.00	150.00	150.00	150.00
16100456	533390	UWEX CNRED MILEAGE	750.00	577.10	1,000.00	1,000.00	1,000.00	1,000.00
16100456	533480	UWEX CNRED ED SUPPLIES	1,000.00	805.55	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL	16100456 UWEX CNRED AG		2,150.00	2,114.65	2,250.00	2,250.00	2,250.00	2,250.00
TOTAL	100 GENERAL FUND		323,668.00	297,304.68	316,149.00	335,223.00	337,282.00	337,282.00
215	**215 CLEAN SWEEP SPECIAL REVENUE**							
61150000	**61150000 CLEAN SWEEP SPECIAL REVENU**							
61150000	411110	CLEAN SWEEP GENERAL PROP TAXES	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
61150000	432755	CLEAN SWEEP ST AID AGRI REV	(7,500.00)	(24,889.89)	0.00	0.00	(18,026.00)	(18,026.00)
61150000	466225	CLEAN SWEEP LOCAL REV	(5,000.00)	(10,000.00)	0.00	0.00	0.00	0.00
61150000	499500	CL SWEEP FUND BAL APPLIED BDGT	(12,500.00)	0.00	0.00	0.00	0.00	0.00
61150000	522100	CLEAN SWEEP CONTRACTED SRVCS	0.00	15,440.12	0.00	0.00	0.00	0.00
61150000	533260	CLEAN SWEEP ADMINISTRATION	0.00	43.29	0.00	0.00	0.00	0.00
61150000	533480	CLEAN SWEEP EDUCATNL SUPPLIES	0.00	12.68	0.00	0.00	0.00	0.00
61150000	543965	CLEAN SWEEP PROJECT EXPENSE	30,000.00	23,947.71	5,000.00	5,000.00	23,026.00	23,026.00
TOTAL	61150000 CLEAN SWEEP S		0.00	(446.09)	0.00	0.00	0.00	0.00
TOTAL	215 CLEAN SWEEP SPECIA		0.00	(446.09)	0.00	0.00	0.00	0.00
TOTAL	**61 UW-EXTENSION**		323,668.00	296,858.59	316,149.00	335,223.00	337,282.00	337,282.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62 FORESTRY PARKS & FAIRGROUNDS								
100	100 GENERAL FUND							
16200000	**16200000 FAIRGROUNDS**							
16200000	425510	FG DONATIONS	(1,000.00)	(16,530.50)	0.00	(1,000.00)	(1,000.00)	(1,000.00)
16200000	460030	FG CAMPING	(2,500.00)	0.00	(3,000.00)	(4,000.00)	(4,000.00)	(4,000.00)
16200000	460040	FG STORAGE	(18,000.00)	0.00	(20,000.00)	(22,000.00)	(22,000.00)	(22,000.00)
16200000	460050	FG RENTAL FACILITIES	(15,000.00)	0.00	(15,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
16200000	460060	FG SHOWER REVENUE	(250.00)	0.00	(250.00)	(250.00)	(250.00)	(250.00)
16200000	466200	FG CAP LEASE PROCEEDS	(14,000.00)	0.00	(14,000.00)	(14,280.00)	(14,280.00)	(14,280.00)
16200000	474590	FG MISC REVENUE	(300.00)	(5,000.00)	(300.00)	(300.00)	(300.00)	(300.00)
16200000	499220	FG TRANSFER FROM FROM F&P 330	(100,000.00)	(100,000.00)	(300,000.00)	(150,000.00)	(300,000.00)	(300,000.00)
16200000	501110	FG SALARIES/WAGES	74,640.00	0.00	60,470.00	68,344.00	68,344.00	68,344.00
16200000	501120	FG OVERTIME	960.00	0.00	1,500.00	1,084.00	1,084.00	1,084.00
16200000	501410	FG CTY BRD PER DIEM	1,000.00	0.00	1,500.00	500.00	500.00	500.00
16200000	511510	FG SOCIAL SECURITY	5,900.00	0.00	4,750.00	5,069.00	5,069.00	5,069.00
16200000	511520	FG RETIREMENT	2,690.00	0.00	3,770.00	4,192.00	4,192.00	4,192.00
16200000	511530	FG ST&LT DISABILITY INS	450.00	0.00	450.00	0.00	0.00	0.00
16200000	511540	FG HEALTH INSURANCE	14,550.00	0.00	13,250.00	13,987.00	13,987.00	13,987.00
16200000	511560	FG WORKERS COMP	1,120.00	0.00	1,800.00	1,874.00	1,874.00	1,874.00
16200000	522100	FG CONTRACTED SERVICES	1,500.00	0.00	2,000.00	1,800.00	1,800.00	1,800.00
16200000	522210	FG WATER	4,200.00	0.00	4,200.00	3,900.00	3,900.00	3,900.00
16200000	522220	FG ELECTRICITY	15,000.00	0.00	20,000.00	17,000.00	17,000.00	17,000.00
16200000	522240	FG HEATING FUEL	3,000.00	0.00	3,000.00	2,300.00	2,300.00	2,300.00
16200000	522250	FG TELEPHONE	500.00	0.00	0.00	0.00	0.00	0.00
16200000	522260	FG TRASH/SEWAGE DISP	4,000.00	0.00	10,000.00	6,000.00	6,000.00	6,000.00
16200000	522460	FG FIRE EQUIP INSPECT	1,600.00	0.00	2,700.00	2,045.00	2,045.00	2,045.00
16200000	530080	FG OPERATING MTRL/SUPL	2,000.00	0.00	2,000.00	1,500.00	1,500.00	1,500.00
16200000	530090	FG REGISTRTN,PROMO,ADV	200.00	0.00	400.00	600.00	600.00	600.00
16200000	532300	FG CREDIT CARD FEES	50.00	0.00	0.00	0.00	0.00	0.00
16200000	533110	FG POSTAGE/BOX RENT	50.00	0.00	25.00	25.00	25.00	25.00
16200000	533130	FG PRINTING/DUPLICATING	50.00	0.00	100.00	100.00	100.00	100.00
16200000	533190	FG OTHER OFFICE SUPPLIES	50.00	0.00	0.00	0.00	0.00	0.00
16200000	533241	FG LICENSURE FEES	305.00	0.00	305.00	305.00	305.00	305.00
16200000	533350	FG MEALS	50.00	0.00	50.00	75.00	75.00	75.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
16200000	533360	FG LODGING	350.00	0.00	350.00	600.00	600.00	600.00
16200000	533390	FG MILEAGE	150.00	0.00	350.00	300.00	300.00	300.00
16200000	533500	FG VEHICLE PARTS,MAINT	400.00	0.00	400.00	400.00	400.00	400.00
16200000	533510	FG FUEL & ADDITIVES	200.00	0.00	200.00	200.00	200.00	200.00
16200000	540110	FG IMPROVEMENTS/MAINT	4,000.00	0.00	5,900.00	4,855.00	4,855.00	4,855.00
16200000	555110	FG INSURANCE ON BLDGS	4,500.00	0.00	4,500.00	4,500.00	4,500.00	4,500.00
16200000	555130	FG LIABILITY INSURANCE	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
16200000	588230	FG CAP OUTLAY ($5000+)	140,000.00	0.00	200,000.00	200,000.00	200,000.00	200,000.00
16200000	591000	FG EQPMNT COST ALLOCATION-EE	15,000.00	0.00	16,000.00	20,000.00	20,000.00	20,000.00
TOTAL	16200000	FAIRGROUNDS	148,415.00	(121,530.50)	8,420.00	150,725.00	725.00	725.00
16200205	**16200205 FAIR**							
16200205	460030	FG FAIR CAMPING	0.00	(1,357.82)	0.00	0.00	0.00	0.00
16200205	474590	FG FAIR MISCELLANEOUS-REVENUE	0.00	(2,727.01)	0.00	0.00	0.00	0.00
16200205	501110	FG FAIR SALARIES/WAGES	0.00	16,094.95	0.00	0.00	0.00	0.00
16200205	511510	FG FAIR SOCIAL SECURITY	0.00	1,174.49	0.00	0.00	0.00	0.00
16200205	511520	FG FAIR RETIREMENT	0.00	1,019.85	0.00	0.00	0.00	0.00
16200205	511540	FG FAIR HEALTH INSURANCE	0.00	2,615.96	0.00	0.00	0.00	0.00
16200205	511560	FG FAIR WORKERS COMP	0.00	433.68	0.00	0.00	0.00	0.00
16200205	522220	FG FAIR ELECTRICITY	0.00	2,222.96	0.00	0.00	0.00	0.00
16200205	522240	FG FAIR HEATING FUEL	0.00	14.77	0.00	0.00	0.00	0.00
16200205	591000	FG FAIR EQPMNT COST ALLCTN-EE	0.00	4,892.60	0.00	0.00	0.00	0.00
TOTAL	16200205	FAIR	0.00	24,384.43	0.00	0.00	0.00	0.00
16200210	**16200210 FRGND MAINTENANCE & OPERAT**							
16200210	460030	FG M&O CAMPING	0.00	(5,033.42)	0.00	0.00	0.00	0.00
16200210	460040	FG M&O STORAGE	0.00	(25,080.32)	0.00	0.00	0.00	0.00
16200210	460050	FG M&O RENTAL FACILITIES	0.00	(19,816.45)	0.00	0.00	0.00	0.00
16200210	460060	FG M&O SHOWER REVENUE	0.00	(294.00)	0.00	0.00	0.00	0.00
16200210	466200	FG M&O CAP LEASE PROCEEDS	0.00	(14,050.00)	0.00	0.00	0.00	0.00
16200210	474590	FG M&O MISC REVENUE	0.00	(3,791.47)	0.00	0.00	0.00	0.00
16200210	499210	FG M&O TRANSFER FROM GEN FUND	0.00	(1,547.46)	0.00	0.00	0.00	0.00
16200210	501110	FG M&O SALARIES/WAGES	0.00	61,186.28	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
16200210	501120	FG M&O OVERTIME	0.00	50.24	0.00	0.00	0.00	0.00
16200210	501180	FG M&O NON PRD CT,ST,VT,SS	0.00	7,651.75	0.00	0.00	0.00	0.00
16200210	511510	FG M&O SOCIAL SECURITY	0.00	4,506.11	0.00	0.00	0.00	0.00
16200210	511520	FG M&O RETIREMENT	0.00	3,889.26	0.00	0.00	0.00	0.00
16200210	511540	FG M&O HEALTH INSURANCE	0.00	9,529.05	0.00	0.00	0.00	0.00
16200210	511560	FG M&O WORKERS COMP	0.00	1,575.93	0.00	0.00	0.00	0.00
16200210	522100	FG M&O CONTRACTED SERVICES	0.00	3,141.35	0.00	0.00	0.00	0.00
16200210	522210	FG M&O WATER	0.00	3,047.80	0.00	0.00	0.00	0.00
16200210	522220	FG M&O ELECTRICITY	0.00	11,964.05	0.00	0.00	0.00	0.00
16200210	522240	FG M&O HEATING FUEL	0.00	2,163.87	0.00	0.00	0.00	0.00
16200210	522250	FG M&O TELEPHONE	0.00	469.99	0.00	0.00	0.00	0.00
16200210	522260	FG M&O TRASH/SEWAGE DISP	0.00	4,153.76	0.00	0.00	0.00	0.00
16200210	522460	FG M&O FIRE EQUIP INSPECT	0.00	2,607.10	0.00	0.00	0.00	0.00
16200210	530080	FG M&O OPERATING MTRL/SUPL	0.00	1,248.34	0.00	0.00	0.00	0.00
16200210	530090	FG M&O REGISTRTN,PROMO,ADV	0.00	1,069.25	0.00	0.00	0.00	0.00
16200210	532300	FG M&O CREDIT CARD FEES	0.00	74.36	0.00	0.00	0.00	0.00
16200210	533110	FG M&O POSTAGE/BOX RENT	0.00	13.28	0.00	0.00	0.00	0.00
16200210	533130	FG M&O PRINTING/DUPLICATING	0.00	11.14	0.00	0.00	0.00	0.00
16200210	533190	FG M&O OTHER OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
16200210	533241	FG M&O LICENSURE FEES	0.00	305.00	0.00	0.00	0.00	0.00
16200210	533350	FG M&O MEALS	0.00	12.00	0.00	0.00	0.00	0.00
16200210	533360	FG M&O LODGING	0.00	396.00	0.00	0.00	0.00	0.00
16200210	540110	FG M&O IMPROVEMENTS/MAINT	0.00	7,043.72	0.00	0.00	0.00	0.00
16200210	555110	FG M&O INSURANCE ON BLDGS	0.00	4,166.06	0.00	0.00	0.00	0.00
16200210	555130	FG M&O LIABILITY INSURANCE	0.00	915.67	0.00	0.00	0.00	0.00
16200210	588230	FG M&O CAP OUTLAY ($5000+)	0.00	172,000.98	0.00	0.00	0.00	0.00
16200210	591000	FG M&O EQPMNT COST ALLOCTN-EE	0.00	39,782.85	0.00	0.00	0.00	0.00
TOTAL	16200210	FRGND MAINTEN	0.00	273,362.07	0.00	0.00	0.00	0.00
TOTAL	**100**	**GENERAL FUND**	148,415.00	176,216.00	8,420.00	150,725.00	725.00	725.00
330	**330**	**FORESTRY SPECIAL FUND**						
62100000	**62100000**	**P1 FORESTRY**						
62100000	432711	P1 STATE GRANTS	(117,271.00)	0.00	(192,571.00)	(168,900.00)	(168,900.00)	(168,900.00)
62100000	440020	P1 FOREST PERMITS OTHER	(1,000.00)	0.00	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62100000	460030	P1 COUNTY FOREST CAMPING	(5,000.00)	0.00	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
62100000	460075	P1 FIREWOOD REVENUE	(1,000.00)	0.00	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)
62100000	460110	P1 NET WOOD PRODUCTS (PLT&CNT)	(2,000,000.00)	0.00	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)
62100000	466200	P1 CAP LEASE PROCEEDS	(28,000.00)	0.00	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)
62100000	470138	P1 PERFORMANCE BOND FORFEITURI	(500.00)	0.00	(500.00)	(500.00)	(500.00)	(500.00)
62100000	474590	P1 MISC REVENUE	(2,000.00)	0.00	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
62100000	480110	P1 INTEREST TIMBER STUMPAGE	(4,500.00)	0.00	(4,500.00)	(4,500.00)	(4,500.00)	(4,500.00)
62100000	501110	P1 SALARIES/WAGES	378,090.00	0.00	425,330.00	428,303.00	428,303.00	428,303.00
62100000	501120	P1 OVERTIME	9,072.00	0.00	9,072.00	9,072.00	9,072.00	9,072.00
62100000	501360	P1 UNUSED BENEFITS	8,000.00	0.00	8,000.00	8,000.00	8,000.00	8,000.00
62100000	501410	P1 COUNTY BOARD PER DIEM	2,500.00	3,020.00	3,500.00	3,500.00	3,500.00	3,500.00
62100000	511510	P1 SOCIAL SECURITY	30,120.00	231.18	32,900.00	33,171.00	33,171.00	33,171.00
62100000	511520	P1 RETIREMENT	24,480.00	37.26	27,100.00	30,620.00	30,620.00	30,620.00
62100000	511530	P1 ST&LT DISABILITY INS	4,030.00	0.00	4,685.00	5,309.00	5,309.00	5,309.00
62100000	511540	P1 HEALTH INSURANCE	69,900.00	0.00	107,540.00	110,115.00	110,115.00	110,115.00
62100000	511550	P1 LIFE INSURANCE	0.00	0.00	0.00	304.00	304.00	304.00
62100000	511560	P1 WORKERS COMP	14,800.00	129.35	15,325.00	14,349.00	14,349.00	14,349.00
62100000	511580	P1 UNEMPLOYMENT CMP	500.00	0.00	500.00	0.00	0.00	0.00
62100000	522100	P1 CONTRACTED SERVICES	15,000.00	0.00	25,000.00	35,000.00	35,000.00	35,000.00
62100000	522250	P1 TELEPHONE	2,700.00	0.00	2,700.00	2,700.00	2,700.00	2,700.00
62100000	522920	P1 TIMBER STAND IMPROVEMENTS	30,000.00	0.00	30,000.00	45,000.00	45,000.00	45,000.00
62100000	530080	P1 OPERATING MTRL/SUPL	30,000.00	0.00	30,000.00	40,000.00	40,000.00	40,000.00
62100000	530090	P1 REGISTRTN,PROMO,ADV	8,500.00	0.00	9,000.00	10,000.00	10,000.00	10,000.00
62100000	530100	P1 LAND INFORMATION	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
62100000	532300	P1 CREDIT CARD FEES	75.00	0.00	30.00	0.00	0.00	0.00
62100000	533110	P1 POSTAGE/BOX RENT	1,200.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
62100000	533130	P1 PRINTING/DUPLICATING	6,500.00	0.03	6,500.00	2,000.00	2,000.00	2,000.00
62100000	533190	P1 OTHER OFFICE SUPPLIES	1,500.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
62100000	533350	P1 MEALS	250.00	0.00	250.00	250.00	250.00	250.00
62100000	533360	P1 LODGING	1,500.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
62100000	533390	P1 MILEAGE	1,500.00	1,485.00	1,500.00	1,500.00	1,500.00	1,500.00
62100000	533522	P1 FOREST ROAD REPAIRS	50,000.00	0.00	75,000.00	75,000.00	75,000.00	75,000.00
62100000	540110	P1 IMPROVEMENTS/MAINT	40,000.00	0.00	50,000.00	30,000.00	30,000.00	30,000.00
62100000	543540	P1 TREE PLANTING	80,000.00	0.00	99,400.00	48,000.00	48,000.00	48,000.00
62100000	543545	P1 FOREST REGENERATION	9,000.00	0.00	9,000.00	9,000.00	9,000.00	9,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62100000	543982	P1 FLOWAGE MAINTENANCE	160,000.00	0.00	160,000.00	80,000.00	80,000.00	80,000.00
62100000	547350	P1 FORESTRY TOWN ROAD GRANTS	15,000.00	0.00	15,000.00	15,000.00	15,000.00	15,000.00
62100000	555130	P1 LIABILITY INSURANCE	4,500.00	0.00	4,500.00	4,500.00	4,500.00	4,500.00
62100000	588230	P1 CAPITAL OUTLAY ($5000+)	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00
TOTAL	62100000	P1 FORESTRY	(1,158,554.00)	4,902.82	(1,077,739.00)	(1,150,207.00)	(1,150,207.00)	(1,150,207.00)
62102000	**62102000**	**FORESTRY GRANT RELATED**						
62102000	432711	P1G STATE GRANTS	0.00	(121,132.38)	0.00	(168,900.00)	(168,900.00)	(168,900.00)
62102000	501110	P1G SALARIES/WAGES	0.00	7,885.58	0.00	0.00	0.00	0.00
62102000	511510	P1G SOCIAL SECURITY	0.00	554.08	0.00	0.00	0.00	0.00
62102000	511520	P1G RETIREMENT	0.00	544.09	0.00	0.00	0.00	0.00
62102000	511540	P1G HEALTH INSURANCE	0.00	2,067.89	0.00	0.00	0.00	0.00
62102000	511560	P1G WORKERS COMP	0.00	321.64	0.00	0.00	0.00	0.00
62102000	530090	P1G REGISTRTN,PROMO,ADV	0.00	802.00	0.00	0.00	0.00	0.00
62102000	543982	P1G FLOWAGE MAINTENANCE	0.00	477.42	0.00	0.00	0.00	0.00
62102000	591000	P1G EQPMNT COST ALLOCATION-EE	0.00	5,594.58	0.00	0.00	0.00	0.00
TOTAL	62102000	FORESTRY GRAN	0.00	(102,885.10)	0.00	(168,900.00)	(168,900.00)	(168,900.00)
62103000	**62103000**	**FORESTRY NON-GRANT RELATED**						
62103000	440020	P1NG FOREST PERMITS OTHER	0.00	(600.00)	0.00	0.00	0.00	0.00
62103000	460030	P1NG COUNTY FOREST CAMPING	0.00	(9,179.24)	0.00	0.00	0.00	0.00
62103000	460075	P1NG FIREWOOD REVENUE	0.00	(665.00)	0.00	0.00	0.00	0.00
62103000	460110	P1NG NET WOOD PROD (PLT&CNT)	0.00	(3,408,239.22)	0.00	0.00	0.00	0.00
62103000	466200	P1NG CAP LEASE PROCEEDS	0.00	(30,076.33)	0.00	0.00	0.00	0.00
62103000	470138	P1NG PERF BOND FORFEITURE	0.00	(54,170.96)	0.00	0.00	0.00	0.00
62103000	474590	P1NG MISC REVENUE	0.00	(1,611.83)	0.00	0.00	0.00	0.00
62103000	480110	P1NG INTEREST TIMBER STUMPAGE	0.00	(5,314.86)	0.00	0.00	0.00	0.00
62103000	501110	P1NG SALARIES/WAGES	0.00	364,617.77	0.00	0.00	0.00	0.00
62103000	501120	P1NG OVERTIME	0.00	12,707.91	0.00	0.00	0.00	0.00
62103000	501180	P1NG NON PRD CT,ST,VT,SS	0.00	40,451.09	0.00	0.00	0.00	0.00
62103000	501360	P1NG UNUSED BENEFITS	0.00	5,527.13	0.00	0.00	0.00	0.00
62103000	511510	P1NG SOCIAL SECURITY	0.00	30,587.00	0.00	0.00	0.00	0.00
62103000	511520	P1NG RETIREMENT	0.00	28,586.98	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62103000	511530	P1NG ST&LT DISABILITY INS	0.00	3,787.44	0.00	0.00	0.00	0.00
62103000	511540	P1NG HEALTH INSURANCE	0.00	96,746.13	0.00	0.00	0.00	0.00
62103000	511560	P1NG WORKERS COMP	0.00	15,351.06	0.00	0.00	0.00	0.00
62103000	522100	P1NG CONTRACTED SERVICES	0.00	12,177.45	0.00	0.00	0.00	0.00
62103000	522250	P1NG TELEPHONE	0.00	3,343.19	0.00	0.00	0.00	0.00
62103000	522920	P1NG TIMBER STAND IMPROVEMENTS	0.00	50,100.00	0.00	0.00	0.00	0.00
62103000	530080	P1NG OPERATING MTRL/SUPL	0.00	29,890.33	0.00	0.00	0.00	0.00
62103000	530090	P1NG REGISTRTN,PROMO,ADV	0.00	7,271.02	0.00	0.00	0.00	0.00
62103000	530100	P1NG LAND INFORMATION	0.00	3,479.00	0.00	0.00	0.00	0.00
62103000	532300	P1NG CREDIT CARD FEES	0.00	96.45	0.00	0.00	0.00	0.00
62103000	533110	P1NG POSTAGE/BOX RENT	0.00	1,025.35	0.00	0.00	0.00	0.00
62103000	533130	P1NG PRINTING/DUPLICATING	0.00	857.18	0.00	0.00	0.00	0.00
62103000	533190	P1NG OTHER OFFICE SUPPLIES	0.00	1,207.43	0.00	0.00	0.00	0.00
62103000	533360	P1NG LODGING	0.00	1,394.00	0.00	0.00	0.00	0.00
62103000	533522	P1NG FOREST ROAD REPAIRS	0.00	40,488.39	0.00	0.00	0.00	0.00
62103000	540110	P1NG IMPROVEMENTS/MAINT	0.00	15,248.50	0.00	0.00	0.00	0.00
62103000	543540	P1NG TREE PLANTING	0.00	94,973.26	0.00	0.00	0.00	0.00
62103000	543545	P1NG FOREST REGENERATION	0.00	3,846.48	0.00	0.00	0.00	0.00
62103000	543982	P1NG FLOWAGE MAINTENANCE	0.00	8,589.66	0.00	0.00	0.00	0.00
62103000	547350	P1NG FORESTRY TOWN ROAD GRANT	0.00	14,107.15	0.00	0.00	0.00	0.00
62103000	555130	P1NG LIABILITY INSURANCE	0.00	6,709.09	0.00	0.00	0.00	0.00
TOTAL	62103000	FORESTRY NON-	0.00	(2,616,691.00)	0.00	0.00	0.00	0.00
62150000	**62150000**	**F&P WATERFOWL NON-LAPSING**						
62150000	425510	F&P WATERFOWL NL DONATIONS	0.00	(3,760.81)	0.00	0.00	0.00	0.00
62150000	547530	F&P WATERFOWL TAX PAYMENTS	0.00	736.79	0.00	0.00	0.00	0.00
TOTAL	62150000	F&P WATERFOWL	0.00	(3,024.02)	0.00	0.00	0.00	0.00
62200000	**62200000**	**P2 RECREATION**						
62200000	432711	P2 STATE GRANTS	(1,398,224.00)	(68,008.12)	(1,254,779.00)	(1,254,909.00)	(1,254,909.00)	(1,254,909.00)
62200000	474590	P2 MISC REVENUE	0.00	(297.85)	0.00	0.00	0.00	0.00
62200000	501110	P2 SALARIES/WAGES	1,058,590.00	181,072.09	1,304,960.00	1,182,254.00	1,182,254.00	1,182,254.00
62200000	501120	P2 OVERTIME	13,860.00	2,588.18	13,830.00	14,484.00	14,484.00	14,484.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62200000	501180	P2 NON PRD CT,ST,VT,SS	0.00	78,054.32	0.00	0.00	0.00	0.00
62200000	501360	P2 UNUSED BENEFITS	8,500.00	12,258.93	15,000.00	15,000.00	15,000.00	15,000.00
62200000	501410	P2 COUNTY BOARD PER DIEM	2,100.00	1,480.00	3,000.00	2,500.00	2,500.00	2,500.00
62200000	511510	P2 SOCIAL SECURITY	82,920.00	20,979.76	100,500.00	91,137.00	91,137.00	91,137.00
62200000	511520	P2 RETIREMENT	57,170.00	19,053.20	58,615.00	77,273.00	77,273.00	77,273.00
62200000	511530	P2 ST&LT DISABILITY INS	9,415.00	7,438.43	8,785.00	9,081.00	9,081.00	9,081.00
62200000	511540	P2 HEALTH INSURANCE	304,070.00	69,796.47	209,765.00	187,731.00	187,731.00	187,731.00
62200000	511550	P2 LIFE INSURANCE	0.00	0.00	0.00	867.00	867.00	867.00
62200000	511560	P2 WORKERS COMP	24,210.00	7,991.03	30,795.00	23,447.00	23,447.00	23,447.00
62200000	511580	P2 UNEMPLOYMENT CMP	8,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
62200000	522100	P2 CONTRACTED SERVICES	20,000.00	14,031.43	20,000.00	20,000.00	20,000.00	20,000.00
62200000	522250	P2 TELEPHONE	2,500.00	1,398.39	2,500.00	2,500.00	2,500.00	2,500.00
62200000	522460	P2 FIRE EQUIP INSPECT	1,000.00	900.29	1,000.00	1,000.00	1,000.00	1,000.00
62200000	530080	P2 OPERATING MTRL/SUPL	0.00	544.83	0.00	0.00	0.00	0.00
62200000	530090	P2 REGISTRTN,PROMO,ADV	10,500.00	7,407.34	10,500.00	10,000.00	10,000.00	10,000.00
62200000	530410	P2 RENTAL EQUIPMENT EXPENSE	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
62200000	533110	P2 POSTAGE/BOX RENT	2,000.00	732.27	1,500.00	1,000.00	1,000.00	1,000.00
62200000	533130	P2 PRINTING/DUPLICATING	4,000.00	612.77	3,000.00	3,000.00	3,000.00	3,000.00
62200000	533190	P2 OTHER OFFICE SUPPLIES	8,000.00	5.66	8,000.00	8,000.00	8,000.00	8,000.00
62200000	533350	P2 MEALS	250.00	0.00	250.00	200.00	200.00	200.00
62200000	533360	P2 LODGING	750.00	104.01	750.00	750.00	750.00	750.00
62200000	533390	P2 MILEAGE	1,500.00	700.15	2,000.00	2,000.00	2,000.00	2,000.00
62200000	540110	P2 IMPROVEMENTS/MAINT	0.00	960.00	0.00	0.00	0.00	0.00
62200000	588230	P2 CAP OUTLAY ($5000+)	0.00	28,619.00	0.00	0.00	0.00	0.00
62200000	591000	P2 EQPMNT COST ALLOCATION-EE	0.00	1,219.73	0.00	0.00	0.00	0.00
TOTAL	62200000	P2 RECREATION	226,111.00	389,642.31	549,971.00	407,315.00	407,315.00	407,315.00
62204000	**62204000**	**CCFP DAMS**						
62204000	511540	DAMS HEALTH INSURANCE	0.00	67.67	0.00	0.00	0.00	0.00
62204000	522100	DAMS CONTRACTED SERVICES	8,000.00	6,336.76	10,000.00	10,000.00	10,000.00	10,000.00
62204000	522220	DAMS ELECTRICITY	1,000.00	507.79	1,000.00	1,000.00	1,000.00	1,000.00
62204000	522250	DAMS TELEPHONE	300.00	0.00	150.00	100.00	100.00	100.00
62204000	530080	DAMS OPERATING MTRL/SUPL	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
62204000	540110	DAMS IMPROVEMENTS/MAINT	4,000.00	375.85	4,000.00	4,000.00	4,000.00	4,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62204000	588230	DAMS CAP OUTLAY ($5000+)	0.00	0.00	0.00	350,000.00	350,000.00	350,000.00
TOTAL	62204000 CCFP DAMS		14,300.00	7,288.07	16,150.00	366,100.00	366,100.00	366,100.00
62205000	**62205000 CCFP RECREATION CENTERS**							
62205000	425510	REC CENTER DONATIONS	0.00	(4,634.40)	0.00	0.00	0.00	0.00
62205000	501110	REC CENTER SALARIES/WAGES	0.00	406,338.19	0.00	0.00	0.00	0.00
62205000	501120	REC CENTER OVERTIME	0.00	5,733.15	0.00	0.00	0.00	0.00
62205000	511510	REC CENTER SOCIAL SECURITY	0.00	30,451.12	0.00	0.00	0.00	0.00
62205000	511520	REC CENTER RETIREMENT	0.00	18,262.71	0.00	0.00	0.00	0.00
62205000	511540	REC CENTER HEALTH INSURANCE	0.00	54,002.66	0.00	0.00	0.00	0.00
62205000	511560	REC CENTER WORKERS COMP	0.00	9,472.66	0.00	0.00	0.00	0.00
TOTAL	62205000 CCFP RECREATI		0.00	519,626.09	0.00	0.00	0.00	0.00
62205001	**62205001 WILD ROCK PARK & CAMPGROUN**							
62205001	460030	WRP CAMPING	(10,000.00)	(12,181.97)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)
62205001	460050	WRP RENTAL FACILITIES	(50.00)	0.00	(50.00)	(50.00)	(50.00)	(50.00)
62205001	460075	WRP FIREWOOD REVENUE	0.00	(137.45)	0.00	(100.00)	(100.00)	(100.00)
62205001	522100	WRP CONTRACTED SERVICES	1,000.00	90.00	1,000.00	1,000.00	1,000.00	1,000.00
62205001	522220	WRP ELECTRICITY	1,500.00	1,402.17	18,000.00	2,000.00	2,000.00	2,000.00
62205001	522260	WRP TRASH/SEWAGE DISP	1,500.00	1,311.59	2,500.00	2,500.00	2,500.00	2,500.00
62205001	530080	WRP OPERATING MTRL/SUPL	500.00	418.46	500.00	500.00	500.00	500.00
62205001	530090	WRP REGISTRTN,PROMO,ADV	300.00	0.00	300.00	500.00	500.00	500.00
62205001	532300	WRP CREDIT CARD FEES	100.00	97.20	100.00	100.00	100.00	100.00
62205001	533190	WRP OTHER OFFICE SUPPLIES	50.00	22.99	50.00	50.00	50.00	50.00
62205001	533241	WRP LICENSURE FEES	250.00	250.00	250.00	300.00	300.00	300.00
62205001	533992	WRP FIREWOOD EXPENSE	0.00	0.06	0.00	0.00	0.00	0.00
62205001	540110	WRP IMPROVEMENTS/MAINT	1,500.00	165.22	4,500.00	2,300.00	2,300.00	2,300.00
62205001	555110	WRP INSURANCE ON BLDGS	250.00	250.39	250.00	250.00	250.00	250.00
62205001	555130	WRP LIABILITY INSURANCE	150.00	158.04	150.00	150.00	150.00	150.00
62205001	588230	WRP CAP OUTLAY ($5000+)	0.00	0.00	20,000.00	23,000.00	23,000.00	23,000.00
TOTAL	62205001 WILD ROCK PAR		(2,950.00)	(8,153.30)	37,550.00	22,500.00	22,500.00	22,500.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62205010	**62205010 BLACK RIVER RECREATION ARE**							
62205010	522100	BRRA CONTRACTED SERVICES	1,500.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00
62205010	530080	BRRA OPERATING MTRL/SUPL	300.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00
62205010	540110	BRRA IMPROVEMENTS/MAINT	2,000.00	0.00	2,000.00	1,000.00	1,000.00	1,000.00
62205010	588230	BRRA CAP OUTLAY ($5000+)	5,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL	62205010 BLACK RIVER R		8,800.00	0.00	5,000.00	4,000.00	4,000.00	4,000.00
62205011	**62205011 WILDCAT PARK**							
62205011	460030	WCP COUNTY FOREST CAMPING	(500.00)	(799.03)	(500.00)	(500.00)	(500.00)	(500.00)
62205011	522100	WCP CONTRACTED SERVICES	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
62205011	522260	WCP TRASH/SEWAGE DISP	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
62205011	530080	WCP OPERATING MTRL/SPPLS	500.00	0.00	500.00	500.00	500.00	500.00
62205011	540110	WCP IMPROVEMENTS/MAINT	250.00	0.00	250.00	250.00	250.00	250.00
TOTAL	62205011 WILDCAT PARK		2,250.00	(799.03)	2,250.00	2,250.00	2,250.00	2,250.00
62205020	**62205020 BRUCE MOUND WINTER SPORTS**							
62205020	460050	BMWSA RENTAL FACILITIES	(5,000.00)	(8,554.51)	(5,000.00)	(5,500.00)	(5,500.00)	(5,500.00)
62205020	460070	BMWSA MERCHANDISE REVENUE	(1,500.00)	(792.43)	(1,500.00)	(1,500.00)	(1,500.00)	(1,500.00)
62205020	460090	BMWSA RENTAL EQUIPMENT REVENU	(30,000.00)	(12,850.23)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)
62205020	460152	BMWSA LESSONS/PROGRAMS	(2,000.00)	(519.00)	(2,000.00)	0.00	0.00	0.00
62205020	460154	BMWSA LIFT TICKETS	(80,000.00)	(46,345.03)	(80,000.00)	(80,000.00)	(80,000.00)	(80,000.00)
62205020	460156	BMWSA SCHOOL GROUPS	(20,000.00)	(13,650.00)	(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
62205020	460157	BMWSA TUBING	(40,000.00)	(13,110.23)	(40,000.00)	(40,000.00)	(40,000.00)	(40,000.00)
62205020	466200	BMWSA RSTRNT CAP LEASE PROCEED	(8,000.00)	(12,823.52)	(8,000.00)	(8,000.00)	(8,000.00)	(8,000.00)
62205020	474590	BMWSA MISCELLANEOUS REVENUE	(200.00)	0.00	(200.00)	(200.00)	(200.00)	(200.00)
62205020	501110	BMWSA SALARIES/WAGES	0.00	137,975.01	0.00	0.00	0.00	0.00
62205020	501120	BMWSA OVERTIME	0.00	3,657.80	0.00	0.00	0.00	0.00
62205020	511510	BMWSA SOCIAL SECURITY	0.00	10,346.28	0.00	0.00	0.00	0.00
62205020	511520	BMWSA RETIREMENT	0.00	8,606.01	0.00	0.00	0.00	0.00
62205020	511540	BMWSA HEALTH INSURANCE	0.00	19,066.98	0.00	0.00	0.00	0.00
62205020	511560	BMWSA WORKERS COMP	0.00	3,794.18	0.00	0.00	0.00	0.00
62205020	511580	BMWSA UNEMPLOYMENT CMP	1,500.00	0.00	500.00	500.00	500.00	500.00
62205020	522100	BMWSA CONTRACTED SERVICES	10,000.00	11,527.54	10,000.00	15,000.00	15,000.00	15,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62205020	522220	BMWSA ELECTRICITY	35,000.00	28,667.38	45,000.00	45,000.00	45,000.00	45,000.00
62205020	522240	BMWSA HEATING FUEL	10,000.00	4,740.80	15,000.00	10,000.00	10,000.00	10,000.00
62205020	522250	BMWSA TELEPHONE	1,000.00	881.31	1,000.00	1,000.00	1,000.00	1,000.00
62205020	522260	BMWSA TRASH/SEWAGE DISP	3,000.00	1,757.47	3,500.00	3,500.00	3,500.00	3,500.00
62205020	530080	BMWSA OPERATING MTRL/SUPL	15,000.00	9,504.00	15,000.00	15,000.00	15,000.00	15,000.00
62205020	530090	BMWSA REGISTRTN,PROMO,ADV	1,000.00	849.64	2,000.00	2,000.00	2,000.00	2,000.00
62205020	530410	BMWSA RENTAL EQUIPMENT EXPENSI	5,000.00	787.31	7,000.00	7,000.00	7,000.00	7,000.00
62205020	532300	BMWSA CREDIT CARD FEES	1,700.00	1,978.21	1,700.00	2,000.00	2,000.00	2,000.00
62205020	533190	BMWSA OTHER OFFICE SUPPLIES	1,000.00	200.04	1,000.00	800.00	800.00	800.00
62205020	533241	BMWSA LICENSURE FEES	2,000.00	1,400.83	2,500.00	2,500.00	2,500.00	2,500.00
62205020	533390	BMWSA MILEAGE	50.00	0.00	50.00	50.00	50.00	50.00
62205020	533500	BMWSA VEHICLE PARTS,MAINT	15,000.00	8,960.78	15,000.00	15,000.00	15,000.00	15,000.00
62205020	533510	BMWSA FUEL & ADDITIVES	8,000.00	5,708.38	8,000.00	8,000.00	8,000.00	8,000.00
62205020	533992	BMWSA FIREWOOD-EXPENSE	500.00	0.00	500.00	500.00	500.00	500.00
62205020	533994	BMWSA MERCHANDISE EXPENSE	2,000.00	696.99	2,500.00	2,500.00	2,500.00	2,500.00
62205020	540110	BMWSA IMPROVEMENTS/MAINT	2,000.00	6,237.77	3,600.00	4,000.00	4,000.00	4,000.00
62205020	555110	BMWSA INSURANCE ON BLDGS	4,500.00	5,132.94	4,500.00	5,500.00	5,500.00	5,500.00
62205020	555130	BMWSA LIABILITY INSURANCE	4,500.00	4,506.50	4,500.00	5,000.00	5,000.00	5,000.00
62205020	588230	BMWSA CAP OUTLAY ($5000+)	285,000.00	281,435.86	220,000.00	150,000.00	150,000.00	150,000.00
62205020	591000	BMWSA EQPMNT COST ALLOCTN-EE	0.00	21,125.14	0.00	0.00	0.00	0.00
TOTAL	62205020	BRUCE MOUND W	221,050.00	470,900.20	176,150.00	109,650.00	109,650.00	109,650.00
62205030	**62205030**	**GREENWOOD PARK & CAMPGROUN**						
62205030	460030	GWP CAMPING	(2,000.00)	(1,803.79)	(2,000.00)	(1,500.00)	(1,500.00)	(1,500.00)
62205030	460050	GWP RENTAL FACILITIES	(600.00)	(1,194.36)	(600.00)	(1,000.00)	(1,000.00)	(1,000.00)
62205030	522100	GWP CONTRACTED SERVICES	5,000.00	4,319.66	5,000.00	5,000.00	5,000.00	5,000.00
62205030	522220	GWP ELECTRICITY	600.00	361.15	600.00	600.00	600.00	600.00
62205030	522260	GWP TRASH/SEWAGE DISP	2,500.00	1,659.51	2,500.00	2,500.00	2,500.00	2,500.00
62205030	530080	GWP OPERATING MTRL/SUPL	1,200.00	325.12	1,200.00	1,200.00	1,200.00	1,200.00
62205030	530090	GWP REGISTRTN,PROMO,ADV	50.00	0.00	50.00	0.00	0.00	0.00
62205030	532300	GWP CREDIT CARD FEES	30.00	9.56	30.00	30.00	30.00	30.00
62205030	533190	GWP OTHER OFFICE SUPPLIES	20.00	5.60	20.00	20.00	20.00	20.00
62205030	533241	GWP LICENSURE FEES	175.00	175.00	175.00	200.00	200.00	200.00
62205030	540110	GWP IMPROVEMENTS/MAINT	4,000.00	261.37	7,200.00	7,200.00	7,200.00	7,200.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62205030	555110	GWP INSURANCE ON BLDGS	300.00	375.58	300.00	400.00	400.00	400.00
62205030	555130	GWP LIABILITY INSURANCE	110.00	158.04	100.00	200.00	200.00	200.00
62205030	588230	GWP CAP OUTLAY ($5000+)	60,000.00	3,974.79	80,000.00	80,000.00	80,000.00	80,000.00
TOTAL	62205030	GREENWOOD PAR	71,385.00	8,627.23	94,575.00	94,850.00	94,850.00	94,850.00
62205040	**62205040**	**LEVIS/TROW MOUND REC AREA**						
62205040	440020	LMP TRAIL FEES	(20,000.00)	(18,226.98)	(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
62205040	460030	LMP CAMPING	(5,000.00)	(4,523.99)	(4,000.00)	(3,500.00)	(3,500.00)	(3,500.00)
62205040	460050	LMP RENTAL FACILITIES	(100.00)	(701.42)	(100.00)	(300.00)	(300.00)	(300.00)
62205040	460060	LMP SHOWER REVENUE	(500.00)	(318.25)	(500.00)	(300.00)	(300.00)	(300.00)
62205040	460075	LMP FIREWOOD REVENUE	(500.00)	(356.42)	(500.00)	(300.00)	(300.00)	(300.00)
62205040	522100	LMP CONTRACTED SERVICES	2,000.00	45.00	2,000.00	2,000.00	2,000.00	2,000.00
62205040	522220	LMP ELECTRICITY	3,000.00	1,971.45	3,000.00	2,500.00	2,500.00	2,500.00
62205040	522240	LMP HEATING FUEL	500.00	362.20	500.00	500.00	500.00	500.00
62205040	522260	LMP TRASH/SEWAGE DISP	2,200.00	1,888.47	2,200.00	2,200.00	2,200.00	2,200.00
62205040	530080	LMP OPERATING MTRL/SUPL	2,000.00	1,348.91	2,000.00	2,000.00	2,000.00	2,000.00
62205040	530090	LMP REGISTRTN,PROMO,ADV	300.00	5.00	300.00	300.00	300.00	300.00
62205040	532300	LMP CREDIT CARD FEES	150.00	108.11	150.00	150.00	150.00	150.00
62205040	533190	LMP OTHER OFFICE SUPPLIES	100.00	45.31	100.00	100.00	100.00	100.00
62205040	533241	LMP LICENSURE FEES	175.00	175.00	175.00	200.00	200.00	200.00
62205040	533510	LMP FUEL & ADDITIVES	800.00	234.86	1,000.00	1,000.00	1,000.00	1,000.00
62205040	533992	LMP FIREWOOD EXPENSE	200.00	5.81	200.00	200.00	200.00	200.00
62205040	540110	LMP IMPROVEMENTS/MAINT	1,500.00	2,194.20	3,100.00	3,100.00	3,100.00	3,100.00
62205040	555110	LMP INSURANCE ON BLDGS	500.00	500.77	500.00	550.00	550.00	550.00
62205040	555130	LMP LIABILITY INSURANCE	200.00	316.08	200.00	350.00	350.00	350.00
62205040	588230	LMP CAP OUTLAY ($5000+)	0.00	0.00	6,500.00	6,500.00	6,500.00	6,500.00
TOTAL	62205040	LEVIS/TROW MO	(12,475.00)	(14,925.89)	(3,175.00)	(2,750.00)	(2,750.00)	(2,750.00)
62205050	**62205050**	**MEAD LAKE PARK & CAMPGROUN**						
62205050	460030	MLP CAMPING	(60,000.00)	(71,803.92)	(60,000.00)	(63,000.00)	(63,000.00)	(63,000.00)
62205050	460050	MLP RENTAL FACILITIES	(300.00)	(776.35)	(300.00)	(400.00)	(400.00)	(400.00)
62205050	460060	MLP SHOWER REVENUE	(1,100.00)	(795.00)	(1,000.00)	(800.00)	(800.00)	(800.00)
62205050	460075	MLP FIREWOOD REVENUE	(3,000.00)	(3,957.43)	(3,000.00)	(3,200.00)	(3,200.00)	(3,200.00)

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62205050	460080	MLP ICE REVENUE	(1,300.00)	(1,305.87)	(1,300.00)	(1,300.00)	(1,300.00)	(1,300.00)
62205050	511580	MLP UNEMPLOYMENT CMP	500.00	158.20	500.00	500.00	500.00	500.00
62205050	522100	MLP CONTRACTED SERVICES	1,500.00	980.58	1,500.00	1,500.00	1,500.00	1,500.00
62205050	522220	MLP ELECTRICITY	7,000.00	4,722.98	7,000.00	7,000.00	7,000.00	7,000.00
62205050	522240	MLP HEATING FUEL	700.00	841.96	900.00	950.00	950.00	950.00
62205050	522250	MLP TELEPHONE	1,000.00	945.64	1,000.00	1,000.00	1,000.00	1,000.00
62205050	522260	MLP TRASH/SEWAGE DISP	3,000.00	5,340.24	7,000.00	7,000.00	7,000.00	7,000.00
62205050	530080	MLP OPERATING MTRL/SUPL	4,000.00	4,886.22	4,000.00	4,500.00	4,500.00	4,500.00
62205050	530090	MLP REGISTRTN,PROMO,ADV	300.00	0.00	300.00	200.00	200.00	200.00
62205050	532300	MLP CREDIT CARD FEES	600.00	524.86	600.00	600.00	600.00	600.00
62205050	533190	MLP OTHER OFFICE SUPPLIES	200.00	146.76	300.00	200.00	200.00	200.00
62205050	533241	MLP LICENSURE FEES	305.00	305.00	500.00	350.00	350.00	350.00
62205050	533390	MLP MILEAGE	50.00	0.00	50.00	0.00	0.00	0.00
62205050	533992	MLP FIREWOOD EXPENSE	1,000.00	4,686.70	1,500.00	3,000.00	3,000.00	3,000.00
62205050	533993	MLP ICE EXPENSE	1,500.00	1,022.28	2,000.00	1,500.00	1,500.00	1,500.00
62205050	540110	MLP IMPROVEMENTS/MAINT	4,000.00	8,550.66	4,000.00	10,800.00	10,800.00	10,800.00
62205050	555110	MLP INSURANCE ON BLDGS	600.00	625.97	600.00	700.00	700.00	700.00
62205050	555130	MLP LIABILITY INSURANCE	450.00	474.13	450.00	500.00	500.00	500.00
62205050	588230	MLP CAP OUTLAY ($5000+)	29,000.00	0.00	34,000.00	29,000.00	29,000.00	29,000.00
TOTAL	62205050	MEAD LAKE PAR	(9,995.00)	(44,426.39)	600.00	600.00	600.00	600.00
62205060	**62205060**	**ROCK DAM PARK & CAMPGROUND**						
62205060	460030	RDP CAMPING	(118,000.00)	(133,292.31)	(118,000.00)	(120,000.00)	(120,000.00)	(120,000.00)
62205060	460050	RDP RENTAL FACILITIES	(500.00)	(745.05)	(500.00)	(500.00)	(500.00)	(500.00)
62205060	460060	RDP SHOWER REVENUE	(2,200.00)	(2,210.00)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
62205060	460070	RDP MERCHANDISE REVENUE	(5,000.00)	(5,826.89)	(4,500.00)	(4,700.00)	(4,700.00)	(4,700.00)
62205060	460075	RDP FIREWOOD REVENUE	(6,000.00)	(7,070.14)	(4,500.00)	(5,000.00)	(5,000.00)	(5,000.00)
62205060	460080	RDP ICE REVENUE	(3,000.00)	(3,303.00)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)
62205060	466200	RDP HOUSE CAP LEASE PROCEEDS	(6,000.00)	(6,600.00)	(6,600.00)	(7,000.00)	(7,000.00)	(7,000.00)
62205060	511580	RDP UNEMPLOYMENT CMP	3,000.00	0.00	3,000.00	1,000.00	1,000.00	1,000.00
62205060	522100	RDP CONTRACTED SERVICES	4,500.00	6,652.52	4,000.00	5,000.00	5,000.00	5,000.00
62205060	522220	RDP ELECTRICITY	15,000.00	11,935.71	20,000.00	20,000.00	20,000.00	20,000.00
62205060	522240	RDP HEATING FUEL	2,500.00	1,301.05	2,500.00	2,500.00	2,500.00	2,500.00
62205060	522250	RDP TELEPHONE	1,650.00	485.46	1,650.00	1,650.00	1,650.00	1,650.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62205060	522260	RDP TRASH/SEWAGE DISP	6,500.00	6,755.43	7,000.00	7,000.00	7,000.00	7,000.00
62205060	525600	RDP INTERNET	0.00	1,919.74	1,500.00	2,000.00	2,000.00	2,000.00
62205060	530080	RDP OPERATING MTRL/SUPL	11,000.00	5,330.80	11,000.00	7,000.00	7,000.00	7,000.00
62205060	530090	RDP REGISTRTN,PROMO,ADV	800.00	0.00	800.00	800.00	800.00	800.00
62205060	532300	RDP CREDIT CARD FEES	1,000.00	1,077.92	800.00	1,100.00	1,100.00	1,100.00
62205060	533190	RDP OTHER OFFICE SUPPLIES	600.00	296.83	600.00	600.00	600.00	600.00
62205060	533241	RDP LICENSURE FEES	420.00	400.00	420.00	450.00	450.00	450.00
62205060	533390	RDP MILEAGE	150.00	0.00	150.00	150.00	150.00	150.00
62205060	533510	RDP FUEL & ADDITIVES	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
62205060	533755	RDP REAL ESTATE/PP TAXES	1,500.00	0.00	0.00	0.00	0.00	0.00
62205060	533992	RDP FIREWOOD EXPENSE	2,000.00	5,767.18	2,000.00	4,000.00	4,000.00	4,000.00
62205060	533993	RDP ICE EXPENSE	3,100.00	2,429.58	3,000.00	3,000.00	3,000.00	3,000.00
62205060	533994	RDP MERCHANDISE EXPENSE	8,400.00	5,896.42	8,400.00	7,000.00	7,000.00	7,000.00
62205060	540110	RDP IMPROVEMENTS/MAINT	3,700.00	3,889.92	3,500.00	5,500.00	5,500.00	5,500.00
62205060	555110	RDP INSURANCE ON BLDGS	900.00	1,126.74	900.00	1,500.00	1,500.00	1,500.00
62205060	555130	RDP LIABILITY INSURANCE	600.00	948.25	600.00	1,000.00	1,000.00	1,000.00
62205060	588230	RDP CAP OUTLAY ($5000+)	100,000.00	176,146.27	30,000.00	52,800.00	52,800.00	52,800.00
TOTAL	62205060	ROCK DAM PARK	27,620.00	73,312.43	(36,280.00)	(17,150.00)	(17,150.00)	(17,150.00)
62205070	**62205070**	**RUSSELL MMRL PARK & CAMPGR**						
62205070	440020	RMP BOAT LAUNCH PARKING FEES	(5,000.00)	(5,658.05)	(5,500.00)	(5,500.00)	(5,500.00)	(5,500.00)
62205070	460030	RMP CAMPING	(390,000.00)	(395,752.02)	(400,000.00)	(390,000.00)	(390,000.00)	(390,000.00)
62205070	460050	RMP RENTAL FACILITIES	(2,000.00)	(3,277.72)	(2,000.00)	(2,200.00)	(2,200.00)	(2,200.00)
62205070	460060	RMP SHOWER REVENUE	(5,000.00)	(4,900.50)	(5,000.00)	(4,500.00)	(4,500.00)	(4,500.00)
62205070	460070	RMP MERCHANDISE REVENUE	(3,000.00)	(3,368.77)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)
62205070	460075	RMP FIREWOOD REVENUE	(9,000.00)	(9,859.70)	(9,000.00)	(8,500.00)	(8,500.00)	(8,500.00)
62205070	460080	RMP ICE REVENUE	(2,000.00)	(2,130.89)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
62205070	460085	RMP LAUNDRY REVENUE	(500.00)	(660.80)	(500.00)	(500.00)	(500.00)	(500.00)
62205070	466200	RMP ICE CRM CAP LEASE PROCEEDS	(7,000.00)	(7,000.00)	(7,000.00)	(7,000.00)	(7,000.00)	(7,000.00)
62205070	511580	RMP UNEMPLOYMENT CMP	3,500.00	0.00	3,500.00	3,500.00	3,500.00	3,500.00
62205070	522100	RMP CONTRACTED SERVICES	9,000.00	6,055.24	9,000.00	9,000.00	9,000.00	9,000.00
62205070	522155	RMP LAUNDRY EXPENSE	150.00	0.00	150.00	500.00	500.00	500.00
62205070	522220	RMP ELECTRICITY	45,000.00	40,421.79	60,000.00	60,000.00	60,000.00	60,000.00
62205070	522250	RMP TELEPHONE	1,450.00	793.43	1,450.00	1,450.00	1,450.00	1,450.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62205070	522260	RMP TRASH/SEWAGE DISP	35,000.00	31,774.84	40,000.00	40,000.00	40,000.00	40,000.00
62205070	530080	RMP OPERATING MTRL/SUPL	20,000.00	17,600.66	20,000.00	20,000.00	20,000.00	20,000.00
62205070	530090	RMP REGISTRTN,PROMO,ADV	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
62205070	532300	RMP CREDIT CARD FEES	1,000.00	3,427.07	1,000.00	4,000.00	4,000.00	4,000.00
62205070	533190	RMP OTHER OFFICE SUPPLIES	1,500.00	747.84	2,000.00	1,500.00	1,500.00	1,500.00
62205070	533241	RMP LICENSURE FEES	475.00	410.00	475.00	475.00	475.00	475.00
62205070	533390	RMP MILEAGE	500.00	0.00	500.00	500.00	500.00	500.00
62205070	533992	RMP FIREWOOD EXPENSE	3,000.00	476.51	3,000.00	3,000.00	3,000.00	3,000.00
62205070	533993	RMP ICE EXPENSE	3,000.00	1,728.02	3,000.00	3,000.00	3,000.00	3,000.00
62205070	533994	RMP MERCHANDISE EXPENSE	6,500.00	3,469.97	6,500.00	6,500.00	6,500.00	6,500.00
62205070	540110	RMP IMPROVEMENTS/MAINT	3,500.00	15,649.08	6,000.00	5,500.00	5,500.00	5,500.00
62205070	555110	RMP INSURANCE ON BLDGS	1,300.00	1,251.93	1,300.00	1,400.00	1,400.00	1,400.00
62205070	555130	RMP LIABILITY INSURANCE	1,200.00	1,896.50	1,200.00	2,000.00	2,000.00	2,000.00
62205070	588230	RMP CAP OUTLAY ($5000+)	61,000.00	10,304.78	88,800.00	109,800.00	109,800.00	109,800.00
TOTAL	62205070	RUSSELL MMRL	(225,425.00)	(296,600.79)	(185,125.00)	(150,075.00)	(150,075.00)	(150,075.00)
62205080	**62205080**	**SHERWOOD PARK & CAMPGROUND**						
62205080	460030	SWP CAMPING	(30,000.00)	(39,250.84)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)
62205080	460050	SWP RENTAL FACILITIES	(800.00)	(895.77)	(600.00)	(600.00)	(600.00)	(600.00)
62205080	460060	SWP SHOWER REVENUE	(400.00)	(842.25)	(400.00)	(400.00)	(400.00)	(400.00)
62205080	460075	SWP FIREWOOD REVENUE	(2,000.00)	(2,037.96)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
62205080	460080	SWP ICE REVENUE	(300.00)	(288.00)	(400.00)	(300.00)	(300.00)	(300.00)
62205080	511580	SWP UNEMPLOYMENT CMP	500.00	0.00	500.00	500.00	500.00	500.00
62205080	522100	SWP CONTRACTED SERVICES	2,000.00	1,019.84	2,000.00	2,500.00	2,500.00	2,500.00
62205080	522220	SWP ELECTRICITY	4,100.00	3,720.07	6,000.00	5,000.00	5,000.00	5,000.00
62205080	522240	SHERWOOD HEATING FUEL	500.00	0.00	500.00	500.00	500.00	500.00
62205080	522250	SWP TELEPHONE	800.00	767.04	800.00	800.00	800.00	800.00
62205080	522260	SWP TRASH/SEWAGE DISP	3,500.00	3,299.55	3,500.00	4,000.00	4,000.00	4,000.00
62205080	530080	SWP OPERATING MTRL/SUPL	3,000.00	4,199.00	3,000.00	4,500.00	4,500.00	4,500.00
62205080	530090	SWP REGISTRTN,PROMO,ADV	400.00	0.00	400.00	400.00	400.00	400.00
62205080	532300	SWP CREDIT CARD FEES	100.00	266.86	100.00	300.00	300.00	300.00
62205080	533190	SWP OTHER OFFICE SUPPLIES	100.00	80.84	100.00	100.00	100.00	100.00
62205080	533241	SWP LICENSURE FEES	250.00	250.00	500.00	300.00	300.00	300.00
62205080	533390	SWP MILEAGE	450.00	635.80	400.00	700.00	700.00	700.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62205080	533992	SWP FIREWOOD EXPENSE	700.00	188.21	700.00	1,500.00	1,500.00	1,500.00
62205080	533993	SWP ICE EXPENSE	400.00	161.86	500.00	500.00	500.00	500.00
62205080	540110	SWP IMPROVEMENTS/MAINT	2,500.00	3,810.24	5,700.00	5,700.00	5,700.00	5,700.00
62205080	555110	SWP INSURANCE ON BLDGS	400.00	375.58	400.00	450.00	450.00	450.00
62205080	555130	SWP LIABILITY INSURANCE	150.00	158.04	150.00	200.00	200.00	200.00
62205080	588230	SWP CAP OUTLAY ($5000+)	0.00	0.00	5,000.00	120,000.00	120,000.00	120,000.00
TOTAL	62205080	SHERWOOD PARK	(13,650.00)	(24,381.89)	(3,150.00)	114,650.00	114,650.00	114,650.00
62205090	**62205090**	**SNYDER PARK & CAMPGROUND**						
62205090	460030	SDP CAMPING	(55,000.00)	(54,429.97)	(55,000.00)	(50,000.00)	(50,000.00)	(50,000.00)
62205090	460050	SDP RENTAL FACILITIES	(600.00)	(886.28)	(600.00)	(600.00)	(600.00)	(600.00)
62205090	460060	SDP SHOWER REVENUE	(1,800.00)	(1,682.00)	(1,800.00)	(1,500.00)	(1,500.00)	(1,500.00)
62205090	460075	SDP FIREWOOD REVENUE	(2,000.00)	(2,796.22)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
62205090	460080	SDP ICE REVENUE	(250.00)	(164.24)	(150.00)	(150.00)	(150.00)	(150.00)
62205090	511580	SDP UNEMPLOYMENT CMP	500.00	0.00	500.00	500.00	500.00	500.00
62205090	522100	SDP CONTRACTED SERVICES	5,000.00	973.40	4,000.00	4,000.00	4,000.00	4,000.00
62205090	522220	SDP ELECTRICITY	10,000.00	5,107.12	10,000.00	8,000.00	8,000.00	8,000.00
62205090	522240	SDP HEATING FUEL	300.00	622.92	500.00	700.00	700.00	700.00
62205090	522260	SDP TRASH/SEWAGE DISP	3,500.00	4,561.94	5,000.00	5,000.00	5,000.00	5,000.00
62205090	530080	SDP OPERATING MTRL/SUPL	3,000.00	2,653.85	2,500.00	3,000.00	3,000.00	3,000.00
62205090	530090	SDP REGISTRTN,PROMO,ADV	400.00	0.00	400.00	400.00	400.00	400.00
62205090	532300	SDP CREDIT CARD FEES	300.00	350.51	300.00	500.00	500.00	500.00
62205090	533190	SDP OTHER OFFICE SUPPLIES	250.00	171.54	250.00	250.00	250.00	250.00
62205090	533241	SDP LICENSURE FEES	250.00	250.00	250.00	300.00	300.00	300.00
62205090	533390	SDP MILEAGE	200.00	233.20	300.00	300.00	300.00	300.00
62205090	533992	SDP FIREWOOD EXPENSE	1,200.00	155.53	1,200.00	2,500.00	2,500.00	2,500.00
62205090	533993	SDP ICE EXPENSE	300.00	136.95	300.00	500.00	500.00	500.00
62205090	540110	SDP IMPROVEMENTS/MAINT	1,500.00	3,260.38	2,000.00	6,500.00	6,500.00	6,500.00
62205090	555110	SDP INSURANCE ON BLDGS	525.00	500.77	525.00	550.00	550.00	550.00
62205090	555130	SDP LIABILITY INSURANCE	400.00	316.08	400.00	450.00	450.00	450.00
62205090	588230	SDP CAP OUTLAY ($5000+)	13,000.00	10,750.00	15,000.00	12,800.00	12,800.00	12,800.00
TOTAL	62205090	SNYDER PARK &	(19,025.00)	(29,914.52)	(16,125.00)	(8,000.00)	(8,000.00)	(8,000.00)

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62206000	**62206000 CCFP TRAIL SYSTEMS**							
62206000	432711	TRAIL SYS STATE GRANTS	0.00	(119,654.44)	0.00	0.00	0.00	0.00
62206000	501110	TRAIL SYS SALARIES/WAGES	0.00	62,948.13	0.00	0.00	0.00	0.00
62206000	501120	TRAIL SYS OVERTIME	0.00	803.76	0.00	0.00	0.00	0.00
62206000	511510	TRAIL SYS SOCIAL SECURITY	0.00	4,598.01	0.00	0.00	0.00	0.00
62206000	511520	TRAIL SYS RETIREMENT	0.00	3,926.36	0.00	0.00	0.00	0.00
62206000	511540	TRAIL SYS HEALTH INSURANCE	0.00	16,722.02	0.00	0.00	0.00	0.00
62206000	511560	TRAIL SYS WORKERS COMP	0.00	2,112.37	0.00	0.00	0.00	0.00
62206000	522100	TRAIL SYS CONTRACTED SERVICES	0.00	140,276.87	0.00	0.00	0.00	0.00
62206000	522260	TRAIL SYS TRASH/SEWAGE DISP	0.00	160.00	0.00	0.00	0.00	0.00
62206000	540110	TRAIL SYS IMPROVEMENTS/MAINT	0.00	506.87	0.00	0.00	0.00	0.00
62206000	543991	TRAIL SYS STATE GRANTS EXP	0.00	66,908.63	0.00	0.00	0.00	0.00
62206000	588230	TRAIL SYS CAP OUTLAY ($5000+)	0.00	13,445.23	0.00	0.00	0.00	0.00
62206000	591000	TRAIL SYS EQ COST ALLOCATN-EE	0.00	85,616.23	0.00	0.00	0.00	0.00
TOTAL	62206000 CCFP TRAIL SY		0.00	278,370.04	0.00	0.00	0.00	0.00
62206002	**62206002 ATV TRAILS**							
62206002	522100	ATV TRLS CONTRACTED SERVICES	5,000.00	45.00	5,000.00	5,000.00	5,000.00	5,000.00
62206002	533390	ATV TRLS MILEAGE	100.00	0.00	100.00	100.00	100.00	100.00
62206002	540110	ATV TRLS IMPROVEMENTS/MAINT	8,000.00	0.00	8,000.00	8,000.00	8,000.00	8,000.00
62206002	555110	ATV TRLS INSURANCE ON BLDGS	1,000.00	563.37	1,000.00	1,000.00	1,000.00	1,000.00
62206002	555130	ATV TRLS LIABILITY INSURANCE	1,500.00	1,738.46	1,500.00	2,500.00	2,500.00	2,500.00
62206002	588230	ATV TRLS CAP OUTLAY ($5000+)	241,500.00	0.00	107,500.00	100,755.00	100,755.00	100,755.00
TOTAL	62206002 ATV TRAILS		257,100.00	2,346.83	123,100.00	117,355.00	117,355.00	117,355.00
62206010	**62206010 HORSE TRAILS**							
62206010	440020	HORSE TRLS FEES	(1,500.00)	(1,291.95)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)
62206010	530080	HORSE TRLS OPERATING MTRL/SUPL	500.00	303.15	500.00	500.00	500.00	500.00
62206010	530090	HORSE TRLS REGISTRTN,PROMO,ADV	100.00	0.00	100.00	100.00	100.00	100.00
62206010	532300	HORSE TRLS CREDIT CARD FEES	100.00	4.18	100.00	100.00	100.00	100.00
62206010	540110	HORSE TRLS IMPROVEMENTS/MAINT	1,500.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00
62206010	555130	HORSE TRLS LIABILITY INSURANCE	200.00	158.04	200.00	200.00	200.00	200.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
TOTAL	62206010 HORSE TRAILS		900.00	(826.58)	1,400.00	1,400.00	1,400.00	1,400.00
62206020	**62206020 MOTORCYCLE TRAILS**							
62206020	460030	MOTRC TRLS CO FOREST CAMPING	(300.00)	(761.45)	(400.00)	(400.00)	(400.00)	(400.00)
62206020	522100	MOTRC TRLS CONTRACTED SERVICES	32,598.00	75.00	1,000.00	1,000.00	1,000.00	1,000.00
62206020	522220	MOTRC TRLS ELECTRICITY	1,000.00	936.18	1,000.00	1,500.00	1,500.00	1,500.00
62206020	522260	MOTRC TRLS TRASH/SEWAGE DISP	500.00	0.00	500.00	500.00	500.00	500.00
62206020	530080	MOTRC TRLS OPERATING MTRL/SUPL	150.00	0.00	150.00	150.00	150.00	150.00
62206020	532300	MOTRC TRLS CREDIT CARD FEES	50.00	0.00	0.00	0.00	0.00	0.00
62206020	540110	MOTRC TRLS IMPROVEMENTS/MAINT	1,000.00	887.82	1,500.00	1,500.00	1,500.00	1,500.00
62206020	555110	MOTRC TRLS INSURANCE ON BLDGS	200.00	125.19	200.00	200.00	200.00	200.00
62206020	555130	MOTRC TRLS LIABILITY INSURANCE	250.00	158.04	250.00	250.00	250.00	250.00
TOTAL	62206020 MOTORCYCLE TR		35,448.00	1,420.78	4,200.00	4,700.00	4,700.00	4,700.00
62206030	**62206030 SNOWMOBILE TRAILS**							
62206030	522100	SNOWM TRLS CONTRACTED SERVICE	20,000.00	0.00	20,000.00	20,000.00	20,000.00	20,000.00
62206030	533390	SNOWM TRLS MILEAGE	200.00	88.83	300.00	300.00	300.00	300.00
62206030	555110	SNOWM TRLS INSURANCE ON BLDGS	600.00	563.37	600.00	650.00	650.00	650.00
62206030	555130	SNOWM TRLS LIABILITY INSURANCE	600.00	790.21	600.00	1,500.00	1,500.00	1,500.00
62206030	588230	SNOWM TRLS CAP OUTLAY ($5000+)	920,500.00	0.00	900,500.00	843,952.00	843,952.00	843,952.00
TOTAL	62206030 SNOWMOBILE TR		941,900.00	1,442.41	922,000.00	866,402.00	866,402.00	866,402.00
62300000	**62300000 FORESTRY & PARKS SHOP**							
62300000	460090	SHOP RENTAL EQUIPMENT REVENUE	(500.00)	(1,990.25)	(500.00)	(600.00)	(600.00)	(600.00)
62300000	460113	SHOP EQUIP FAIRGRND REIMBRS	(15,000.00)	(44,675.45)	(15,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
62300000	469900	SHOP EQPMNT COST ALLOCATION RV	0.00	(113,555.68)	0.00	0.00	0.00	0.00
62300000	470115	SHOP GAS TAX REFUND	(300.00)	(762.30)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)
62300000	470117	SHOP SALE OF EQUIPMENT	(10,000.00)	(24,113.74)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)
62300000	522100	SHOP CONTRACTED SERVICES	1,500.00	2,319.94	4,000.00	4,000.00	4,000.00	4,000.00
62300000	522220	SHOP ELECTRICITY	5,000.00	4,973.55	5,500.00	5,500.00	5,500.00	5,500.00
62300000	522240	SHOP HEATING FUEL	5,500.00	3,139.35	6,500.00	6,500.00	6,500.00	6,500.00
62300000	522250	SHOP TELEPHONE	1,200.00	212.32	1,200.00	1,200.00	1,200.00	1,200.00
62300000	522260	SHOP TRASH/SEWAGE DISP	2,500.00	3,340.07	3,500.00	4,000.00	4,000.00	4,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
62300000	522460	SHOP FIRE EQUIP INSPECT	500.00	0.00	500.00	500.00	500.00	500.00
62300000	525600	SHOP INTERNET	0.00	759.00	1,000.00	1,500.00	1,500.00	1,500.00
62300000	530080	SHOP OPERATING MTRL/SUPL	5,000.00	8,017.34	6,000.00	7,000.00	7,000.00	7,000.00
62300000	530090	SHOP REGISTRTN,PROMO,ADV	0.00	15.00	0.00	0.00	0.00	0.00
62300000	533190	SHOP OTHER OFFICE SUPPLIES	400.00	358.93	400.00	450.00	450.00	450.00
62300000	533500	SHOP VEHICLE PARTS,MAINT	65,000.00	45,441.33	86,700.00	87,700.00	87,700.00	87,700.00
62300000	533510	SHOP FUEL & ADDITIVES	60,000.00	66,254.40	65,000.00	70,000.00	70,000.00	70,000.00
62300000	540110	SHOP IMPROVEMENTS/MAINT	3,000.00	4,560.19	20,000.00	20,000.00	20,000.00	20,000.00
62300000	555110	SHOP INSURANCE ON BLDGS	8,000.00	8,487.02	8,000.00	9,000.00	9,000.00	9,000.00
62300000	555130	SHOP LIABILITY INSURANCE	15,000.00	15,445.47	15,000.00	20,000.00	20,000.00	20,000.00
62300000	588140	SHOP EQUIPMENT ($5000+)	123,000.00	126,721.19	336,000.00	215,000.00	215,000.00	215,000.00
62300000	588230	SHOP CAP OUTLAY ($5000+)	0.00	93.58	0.00	0.00	0.00	0.00
TOTAL	62300000 FORESTRY & PA		269,800.00	105,041.26	532,800.00	420,750.00	420,750.00	420,750.00
62400000	**62400000 FORESTRY & PARKS MISC**							
62400000	474590	F&P MISC REVENUES	0.00	(13,455.69)	0.00	0.00	0.00	0.00
62400000	499210	F&P TRANSFER FROM GENERAL FUND	0.00	(25,005.48)	0.00	0.00	0.00	0.00
62400000	499230	F&P TRANSFER FROM DEBT SRV FND	(680,000.00)	(680,000.00)	(592,600.00)	0.00	0.00	0.00
62400000	499500	F&P FUND BAL APPLIED BUD MEMO	(2,314,590.00)	0.00	(2,564,152.00)	(2,035,440.00)	(2,335,440.00)	(2,335,440.00)
62400000	579210	F&P TRANSFER TO GENERAL FUND	2,360,000.00	2,360,000.00	2,012,600.00	1,000,000.00	1,300,000.00	1,300,000.00
TOTAL	62400000 FORESTRY & PA		(634,590.00)	1,641,538.83	(1,144,152.00)	(1,035,440.00)	(1,035,440.00)	(1,035,440.00)
TOTAL	330 FORESTRY SPECIAL F		0.00	361,830.79	0.00	0.00	0.00	0.00
TOTAL	62 FORESTRY PARKS & FA		148,415.00	538,046.79	8,420.00	150,725.00	725.00	725.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
63 LAND CONSERVATION								
100	100 GENERAL FUND							
16310000	**16310000 LAND CONSERVATION**							
16310000	432780	LAND CONSERVATION STATE AID	(192,886.00)	(51,411.39)	(162,886.00)	(243,517.00)	(243,517.00)	(243,517.00)
16310000	466220	LAND CON LOCAL REVENUE	(21,030.00)	(26,890.20)	(21,030.00)	(21,030.00)	(21,030.00)	(21,030.00)
16310000	499210	LAND CON TRANSFER FRM GEN FUNC	0.00	(4,523.42)	0.00	0.00	0.00	0.00
16310000	499230	LAND CON TRNSFR FR DEBT SERV F	0.00	0.00	(46,000.00)	0.00	0.00	0.00
16310000	501110	LAND CON SALARIES/WAGES	245,841.00	175,525.05	234,714.00	270,161.00	270,161.00	270,161.00
16310000	501120	LAND CON OVERTIME	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
16310000	501180	LAND CON NON PROD CT,ST,VT,SS	0.00	29,635.28	0.00	0.00	0.00	0.00
16310000	501360	LAND CON UNUSED BENEFITS	1,200.00	2,812.76	4,029.00	2,728.00	2,728.00	2,728.00
16310000	501410	LAND CON CTY BRD PER DIEM	6,300.00	5,180.00	6,300.00	6,300.00	6,300.00	6,300.00
16310000	511510	LAND CON SOCIAL SECURITY	19,673.00	15,020.75	19,049.00	21,696.00	21,696.00	21,696.00
16310000	511520	LAND CON RETIREMENT	17,158.00	14,164.46	16,868.00	19,966.00	19,966.00	19,966.00
16310000	511530	LAND CON ST/LT DISABILITY INS	2,825.00	2,369.28	2,967.00	3,415.00	3,415.00	3,415.00
16310000	511540	LAND CON HEALTH INSURANCE	73,007.00	60,796.45	99,688.00	81,335.00	78,014.00	78,014.00
16310000	511550	LAND CON LIFE INSURANCE	0.00	0.00	0.00	248.00	248.00	248.00
16310000	511560	LAND CON WORKERS COMP	6,114.00	5,134.33	5,300.00	76.00	5,397.00	5,397.00
16310000	522250	LAND CON TELEPHONE	500.00	487.47	400.00	495.00	495.00	495.00
16310000	522410	LAND CON MOTOR VEHICLE MAINT	2,000.00	2,196.31	2,500.00	3,000.00	3,000.00	3,000.00
16310000	533110	LAND CON POSTAGE/BOX RENT	1,000.00	437.98	1,000.00	1,000.00	1,000.00	1,000.00
16310000	533130	LAND CON PRINTING/DUPLICATING	2,000.00	316.11	2,000.00	1,000.00	1,000.00	1,000.00
16310000	533140	LAND CON SMALL ITEMS OF EQUIP	1,800.00	3,223.81	2,800.00	4,000.00	4,000.00	4,000.00
16310000	533150	LAND CON EMPLOYEE EDUC/TRNG	2,000.00	1,933.00	4,000.00	4,000.00	4,000.00	4,000.00
16310000	533180	LAND CON FREIGHT	100.00	0.00	100.00	100.00	100.00	100.00
16310000	533190	LAND CON OTHER OFFICE SUPPLIES	1,000.00	212.82	1,000.00	1,000.00	1,000.00	1,000.00
16310000	533210	LAND CON PUB OF LEGAL NOTICES	1,200.00	69.13	1,200.00	1,200.00	1,200.00	1,200.00
16310000	533240	LAND CON MEMBERSHIP DUES	2,000.00	1,938.43	2,500.00	2,500.00	2,500.00	2,500.00
16310000	533250	LAND CON REG FEES/TUITION	2,500.00	2,287.60	3,000.00	540.00	540.00	540.00
16310000	533350	LAND CON MEALS	50.00	0.00	50.00	400.00	400.00	400.00
16310000	533360	LAND CON LODGING	1,000.00	588.00	1,000.00	1,000.00	1,000.00	1,000.00
16310000	533390	LAND CON MILEAGE	1,000.00	983.45	1,000.00	1,000.00	1,000.00	1,000.00
16310000	533480	LAND CON EDUCATIONAL SUPPLIES	500.00	81.00	300.00	100.00	100.00	100.00
16310000	533510	LAND CON FUEL & ADDITIVES	4,000.00	4,327.18	6,000.00	6,000.00	6,000.00	6,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
16310000	543962	LAND CON WILDLIFE DAMAGE ABATE	30,000.00	50,015.39	51,477.00	50,406.00	50,406.00	50,406.00
16310000	588110	LAND CON NEW AUTO ($5,000 +)	0.00	0.00	46,000.00	0.00	0.00	0.00
TOTAL	16310000	LAND CONSERVA	211,852.00	296,911.03	286,326.00	220,119.00	222,119.00	222,119.00
16311000	**16311000**	**LAND CON = SPORTSMAN'S LAK**						
16311000	466223	LAND CON - SPORTSMAN'S LAKE GR	(40,000.00)	(38,607.40)	(40,000.00)	(35,000.00)	(35,000.00)	(35,000.00)
16311000	499500	SP LAKE FND BAL APPLD-BUD MEMO	0.00	0.00	(8,000.00)	0.00	(16,500.00)	(16,500.00)
16311000	543975	LAND CON SPORTSMAN'S PRJCT EXP	15,000.00	11,680.84	15,000.00	18,500.00	18,500.00	18,500.00
16311000	588290	LAND CON SPRTSN IMPR ($5,000+)	33,000.00	0.00	33,000.00	33,000.00	33,000.00	33,000.00
TOTAL	16311000	LAND CON = SP	8,000.00	(26,926.56)	0.00	16,500.00	0.00	0.00
16313000	**16313000**	**LAND CON-MUNICIPAL FEES MD**						
16313000	460000	LAND CON MUNICIPAL FEES MDV NL	(32,047.00)	0.00	(34,866.00)	(50,000.00)	(50,000.00)	(50,000.00)
16313000	543961	LAND CON PROJ EXP-EC RIVER-NL	0.00	0.00	0.00	5,454.00	5,454.00	5,454.00
16313000	543964	LAND CON PROJ EXP-BLACK RVR-NL	32,047.00	19,231.97	34,866.00	44,546.00	44,546.00	44,546.00
TOTAL	16313000	LAND CON-MUNI	0.00	19,231.97	0.00	0.00	0.00	0.00
16315000	**16315000**	**LAND CON - SWRM GRANT**						
16315000	432782	LAND CON STATE AID SWRM GRANT	(123,500.00)	(278,546.67)	(123,500.00)	(150,000.00)	(150,000.00)	(150,000.00)
16315000	543967	LAND CON SWRM GRANT COST SHAR	123,500.00	115,660.67	123,500.00	142,500.00	142,500.00	142,500.00
TOTAL	16315000	LAND CON - SW	0.00	(162,886.00)	0.00	(7,500.00)	(7,500.00)	(7,500.00)
TOTAL	100	GENERAL FUND	219,852.00	126,330.44	286,326.00	229,119.00	214,619.00	214,619.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
375	**375 LAND CONSERVATION SPEC REV GRT**							
63200000	**63200000 LAND CONSERVATION SPEC REV**							
63200000	432788	FARMER ED GRANT MALWEG NMFE	(1,100.00)	0.00	(800.00)	0.00	0.00	0.00
63200000	432789	DNR TRM TARGETED RUNOFF MGNT	(225,000.00)	0.00	0.00	(250,000.00)	(250,000.00)	(250,000.00)
63200000	543961	LAND CN-FRMR ED MALWEG/NMFE PJ	1,100.00	0.00	800.00	0.00	0.00	0.00
63200000	543967	LAND CON-TRM PROJECT EXPENSE	225,000.00	0.00	0.00	250,000.00	250,000.00	250,000.00
TOTAL	63200000 LAND CONSERVA		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	375 LAND CONSERVATION		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**63 LAND CONSERVATION**		219,852.00	126,330.44	286,326.00	229,119.00	214,619.00	214,619.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
70 DEBT								
400	**400 DEBT SERVICE FUND**							
70100000	70100000 DEBT SERVICE FUND							
70100000	**411110**	DEBT GENERAL PROPERTY TAXES	(6,647,055.00)	(6,647,055.00)	(7,537,245.00)	(5,432,701.00)	(7,236,566.00)	(7,236,566.00)
70100000	499120	PROCEEDS LONG TERM NOTE	(1,200,000.00)	(1,908,327.25)	0.00	0.00	0.00	0.00
70100000	565690	DEBT INTEREST ON BONDS	264,258.00	230,817.44	214,016.00	188,433.00	192,298.00	192,298.00
70100000	569990	DEBT PRINCIPAL ON BONDS	632,797.00	666,237.56	1,173,229.00	944,268.00	944,268.00	944,268.00
70100000	579210	DEBT TRANSFER TO GENERAL FUND	800,000.00	800,000.00	885,400.00	0.00	2,092,984.00	2,092,984.00
70100000	579275	DEBT TRANSFER TO ENTERPRISE FD	5,300,000.00	6,008,327.25	4,600,000.00	4,300,000.00	3,800,000.00	3,800,000.00
70100000	579290	DEBT TRANSFR TO SPECIAL REV FD	850,000.00	850,000.00	664,600.00	0.00	207,016.00	207,016.00
TOTAL	70100000 DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	400 DEBT SERVICE FUND		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**70 DEBT**		0.00	0.00	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
75 HIGHWAY								
100	100 GENERAL FUND							
17500000	**17500000 HIGHWAY BRIDGES IN GEN FUN**							
17500000	543961	LOCAL BRDG AIDS NO LINE DETAIL	250,000.00	106,390.10	250,000.00	250,000.00	250,000.00	250,000.00
TOTAL	**17500000 HIGHWAY BRIDG**		250,000.00	106,390.10	250,000.00	250,000.00	250,000.00	250,000.00
TOTAL	100 GENERAL FUND		250,000.00	106,390.10	250,000.00	250,000.00	250,000.00	250,000.00
700	**700 HIGHWAY ENTERPRISE FUND**							
75113111	**75113111 HWY ADMINISTRATION**							
75113111	501110	HWY ADMIN - SALARIES AND WAGES	245,264.00	211,022.43	263,008.00	272,848.00	272,848.00	272,848.00
75113111	522130	HWY ADMIN AUDIT/ACCOUNTING	2,700.00	8,076.00	2,700.00	3,500.00	3,500.00	3,500.00
75113111	522250	HWY ADMIN TELEPHONE	250.00	237.40	250.00	250.00	250.00	250.00
75113111	522490	HWY ADMIN OTHER CONTR SERVICE	7,500.00	11,928.67	13,700.00	13,700.00	13,700.00	13,700.00
75113111	522900	HWY ADMIN BUILDING ALLOCATION	0.00	17,893.50	0.00	0.00	0.00	0.00
75113111	533110	HWY ADMIN POSTAGE/BOX RENTAL	650.00	456.87	1,200.00	1,200.00	1,200.00	1,200.00
75113111	533120	HWY ADMIN OFFICE SUPPLIES	0.00	1,789.13	500.00	1,250.00	1,250.00	1,250.00
75113111	533130	HWY ADMIN PRINTING & DUPLICATG	2,000.00	575.67	1,500.00	750.00	750.00	750.00
75113111	533190	HWY ADMIN OTHER OFFICE SUPPL	3,000.00	6,216.44	3,000.00	3,000.00	3,000.00	3,000.00
75113111	533240	HWY ADMIN MEMBERSHIP DUES	0.00	620.00	0.00	0.00	0.00	0.00
75113111	533250	HWY ADMIN REGISTRATION/TUITION	2,500.00	2,115.00	2,500.00	2,500.00	2,500.00	2,500.00
75113111	533260	HWY ADMIN ADVERTISING	4,000.00	5,837.71	4,000.00	4,000.00	4,000.00	4,000.00
75113111	533350	HWY ADMIN MEALS	100.00	38.12	100.00	100.00	100.00	100.00
75113111	533360	HWY ADMIN LODGING	1,500.00	1,091.00	1,500.00	1,500.00	1,500.00	1,500.00
75113111	533500	HWY ADMIN VEHICLE PARTS/MAINT	3,000.00	530.72	3,000.00	2,000.00	2,000.00	2,000.00
75113111	533940	HWY ADMIN MACHINERY RENTAL CH(	2,000.00	2,967.80	2,000.00	3,000.00	3,000.00	3,000.00
75113111	555190	HWY ADMIN OTHER INSURANCE	0.00	811.50	0.00	0.00	0.00	0.00
75113111	585410	HWY ADMIN PROVIS/DEPRECIATION	0.00	1,854.44	0.00	0.00	0.00	0.00
75113111	599910	HWY ADMIN EMPL BENF ALLOCATION	99,230.00	153,624.67	0.00	0.00	0.00	0.00
TOTAL	75113111 HWY ADMINISTR		373,694.00	427,687.07	298,958.00	309,598.00	309,598.00	309,598.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
75113116	**75113116 HWY COMMITTEE**							
75113116	501410	HWY COMMITTEE PER DIEM	10,000.00	7,845.45	10,000.00	10,000.00	10,000.00	10,000.00
75113116	511510	HWY COMMITTEE SOCIAL SECURITY	800.00	600.19	800.00	800.00	800.00	800.00
75113116	511520	HWY COMMITTEE RETIREMENT	150.00	106.99	150.00	150.00	150.00	150.00
75113116	511560	HWY COMMITTEE WORK COMP	400.00	278.71	400.00	400.00	400.00	400.00
75113116	533250	HWY COMMITTEE REGISTRATION	1,000.00	970.00	1,000.00	1,000.00	1,000.00	1,000.00
75113116	533350	HWY COMMITTEE MEALS	100.00	0.00	100.00	100.00	100.00	100.00
75113116	533360	HWY COMMITTEE LODGING	1,000.00	1,314.00	1,000.00	1,000.00	1,000.00	1,000.00
75113116	533390	HWY COMMITTEE MILEAGE	2,800.00	1,923.35	2,800.00	2,500.00	2,500.00	2,500.00
75113116	533940	HWY COMMITTEE MACH RENTAL	150.00	0.00	150.00	150.00	150.00	150.00
TOTAL	75113116 HWY COMMITTEE		16,400.00	13,038.69	16,400.00	16,100.00	16,100.00	16,100.00
75193191	**75193191 HWY SPCL ADMIN SUPERVISION**							
75193191	501110	HWY SUPERVISION WAGES	94,817.00	86,674.08	96,038.00	107,218.00	107,218.00	107,218.00
75193191	522250	HWY SUPERVISION TELEPHONE	1,900.00	1,368.58	1,200.00	1,200.00	1,200.00	1,200.00
75193191	533250	HWY SUPERVISION REGISTRATION	500.00	0.00	0.00	0.00	0.00	0.00
75193191	533360	HWY SUPERVISION LODGING	500.00	0.00	500.00	500.00	500.00	500.00
75193191	533940	HWY SUPERVISION MACH RENTAL	15,000.00	10,651.90	15,000.00	13,000.00	13,000.00	13,000.00
75193191	599910	HWY SUPRV EMPL BENF ALLOCATION	41,827.00	63,098.86	43,000.00	46,051.00	46,051.00	46,051.00
TOTAL	75193191 HWY SPCL ADMI		154,544.00	161,793.42	155,738.00	167,969.00	167,969.00	167,969.00
75193192	**75193192 HWY SPCL ADMIN RADIO EXPEN**							
75193192	533490	HWY RADIO EXPENSE MATERIALS	5,000.00	1,822.23	2,500.00	2,000.00	2,000.00	2,000.00
75193192	585410	HWY RADIO EXPENSE DEPRECIATION	0.00	8,735.94	0.00	0.00	0.00	0.00
TOTAL	75193192 HWY SPCL ADMI		5,000.00	10,558.17	2,500.00	2,000.00	2,000.00	2,000.00
75193193	**75193193 HWY GENERAL PUBLIC LIABILI**							
75193193	555130	HWY GENERAL PUBLIC LIABILITY	44,700.00	33,933.37	44,700.00	44,700.00	44,700.00	44,700.00
TOTAL	75193193 HWY GENERAL P		44,700.00	33,933.37	44,700.00	44,700.00	44,700.00	44,700.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
75203210	**75203210 HWY EMPLOYEE TAXES & BENFT**							
75203210	501110	HWY PR PURPOSES TO TRANSFER	0.00	(59,777.48)	0.00	0.00	0.00	0.00
75203210	501180	HWY EMPL TX/BEN - NON PROD	0.00	226,882.63	0.00	0.00	0.00	0.00
75203210	501360	HWY EMPL TX/BEN UNUSED BENEFIT	47,000.00	110,080.13	28,650.00	28,650.00	28,650.00	28,650.00
75203210	511510	HWY EMPL TX/BEN SOC SECURITY	0.00	162,960.39	0.00	0.00	0.00	0.00
75203210	511520	HWY EMPL TX/BEN RETIREMENT	0.00	151,148.37	0.00	0.00	0.00	0.00
75203210	511530	HWY EMPL TX/BEN ST/LT DISABIL	0.00	22,056.54	0.00	0.00	0.00	0.00
75203210	511540	HWY EMPL TX/BEN HEALTH INSURAN	0.00	535,297.46	0.00	0.00	0.00	0.00
75203210	511560	HWY EMPL TX/BEN WORK COMP	0.00	99,492.24	0.00	0.00	0.00	0.00
75203210	511580	HWY EMPL TX/BEN UNEMPLOYMENT	0.00	4,893.76	0.00	0.00	0.00	0.00
75203210	522170	HWY EMPL TX/BEN CS UNIFORMS	0.00	8,572.42	0.00	0.00	0.00	0.00
75203210	533999	HWY EMPL TX/BEN PENSION EXPENS	0.00	(45,635.00)	0.00	0.00	0.00	0.00
75203210	599910	HWY EMPL TX/BEN BENEFIT CREDIT	0.00	(1,441,270.99)	0.00	0.00	0.00	0.00
TOTAL	75203210 HWY EMPLOYEE		47,000.00	(225,299.53)	28,650.00	28,650.00	28,650.00	28,650.00
75203220	**75203220 HWY FIELD SMALL TOOLS**							
75203220	501110	HWY FIELD SMALL TOOLS WAGES	0.00	1,078.35	0.00	0.00	0.00	0.00
75203220	501120	HWY FIELD SMALL TOOLS OVERTIME	0.00	120.26	0.00	0.00	0.00	0.00
75203220	533490	HWY FST OTHER OPERATING EXPENS	0.00	(24,144.73)	0.00	0.00	0.00	0.00
75203220	533620	HWY FST FIELD TOOLS	0.00	7,014.96	0.00	0.00	0.00	0.00
75203220	533621	HWY FST SAFETY ITEMS	0.00	3,684.70	0.00	0.00	0.00	0.00
75203220	533623	HWY FST TRAFFIC ITEMS	0.00	21,460.52	0.00	0.00	0.00	0.00
75203220	599910	HWY FST EMPL BENF ALLOCATION	0.00	872.60	0.00	0.00	0.00	0.00
75203220	599920	HWY FST COST ALLOCATION CREDIT	0.00	(11,754.20)	0.00	0.00	0.00	0.00
75203220	599930	HWY FST SHOP OVERHEAD ALLOCAT	0.00	1,667.54	0.00	0.00	0.00	0.00
TOTAL	75203220 HWY FIELD SMA		0.00	0.00	0.00	0.00	0.00	0.00
75203230	**75203230 HWY SHOP OPERATIONS**							
75203230	501110	HWY SHOP OPERATIONS WAGES	0.00	41,295.35	0.00	0.00	0.00	0.00
75203230	501120	HWY SHOP OPERATIONS OVERTIME	0.00	1,651.43	0.00	0.00	0.00	0.00
75203230	522250	HWY SHOP OPERATIONS TELEPHONE	0.00	124.12	0.00	0.00	0.00	0.00
75203230	522900	HWY SHOP OPER BUILDING ALLOC	0.00	56,347.43	0.00	0.00	0.00	0.00
75203230	533410	HWY SHOP OPERATIONS SHOP SUPPI	0.00	12,953.85	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
75203230	533420	HWY SHOP OPER REPAIR/PURCH EQ	0.00	25,736.38	0.00	0.00	0.00	0.00
75203230	533430	HWY SHOP OPER MAINT OF SHOP EQ	0.00	1,590.05	0.00	0.00	0.00	0.00
75203230	533440	HWY SHOP OPER MECHANIC TOOLS	0.00	971.16	0.00	0.00	0.00	0.00
75203230	533490	HWY SHOP OPERATING EXPENSE	0.00	(98,730.59)	0.00	0.00	0.00	0.00
75203230	533530	HWY SHOP TRK MACH/EQUIP PARTS	0.00	1,764.87	0.00	0.00	0.00	0.00
75203230	533550	HWY SHOP TRK TIRES/BATTERIES	0.00	1,356.00	0.00	0.00	0.00	0.00
75203230	555120	HWY SHOP INSURANCE VEHICLES	0.00	426.69	0.00	0.00	0.00	0.00
75203230	585410	HWY SHOP TRUCK DEPRECIATION	0.00	1,838.30	0.00	0.00	0.00	0.00
75203230	599910	HWY SHOP EMPL BENF ALLOCATION	0.00	31,265.34	0.00	0.00	0.00	0.00
75203230	599930	HWY SHOP OP OVHD ALLOC CREDITS	0.00	(85,488.02)	0.00	0.00	0.00	0.00
TOTAL	75203230	HWY SHOP OPER	0.00	(6,897.64)	0.00	0.00	0.00	0.00
75203232	**75203232**	**HWY FUEL HANDLING**						
75203232	501110	HWY FUEL HANDLING WAGES	0.00	64.14	0.00	0.00	0.00	0.00
75203232	533490	HWY FUEL HANDL OPERATING EXPEN	0.00	3,627.29	0.00	0.00	0.00	0.00
75203232	585410	HWY FUEL HANDLING DEPRECIATION	0.00	25,496.69	0.00	0.00	0.00	0.00
75203232	599910	HWY FUEL EMPL BENF ALLOCATION	0.00	46.69	0.00	0.00	0.00	0.00
75203232	599931	HWY FUEL HANDLING CREDITS	0.00	(29,234.81)	0.00	0.00	0.00	0.00
TOTAL	75203232	HWY FUEL HAND	0.00	0.00	0.00	0.00	0.00	0.00
75203270	**75203270**	**HWY BLDG & GROUNDS OPERATI**						
75203270	501110	HWY BLDG/GROUNDS WAGES	0.00	57,890.45	0.00	0.00	0.00	0.00
75203270	501120	HWY BLDG/GROUNDS OVERTIME	0.00	446.37	0.00	0.00	0.00	0.00
75203270	522160	HWY/BLDG/GROUNDS JANITORIAL	0.00	2,375.40	0.00	0.00	0.00	0.00
75203270	522210	HWY BLDG/GROUNDS WATER	0.00	7,691.87	0.00	0.00	0.00	0.00
75203270	522220	HWY BLDG/GROUNDS ELECTRIC	0.00	26,167.29	0.00	0.00	0.00	0.00
75203270	522240	HWY BLDG/GROUNDS NATURAL GAS	0.00	24,931.19	0.00	0.00	0.00	0.00
75203270	522260	HWY BLDG/GROUNDS WASTE REMOV	0.00	5,521.09	0.00	0.00	0.00	0.00
75203270	522290	HWY BLDG/GROUNDS OTH UTILITIES	0.00	687.16	0.00	0.00	0.00	0.00
75203270	522470	HWY BLDG/GROUNDS REPAIR/MAINT	0.00	3,957.81	0.00	0.00	0.00	0.00
75203270	533490	HWY BLDG/GROUNDS OPERATING EX	0.00	1,438.46	0.00	0.00	0.00	0.00
75203270	533660	HWY BLDG/GRDS IMPROV, NON-CON	0.00	322.54	0.00	0.00	0.00	0.00
75203270	533940	HWY BLDG/GROUNDS MACH RENT CH	0.00	15,316.58	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
75203270	555110	HWY BG/GR INSURANCE BUILDING	0.00	6,142.40	0.00	0.00	0.00	0.00
75203270	585410	HWY BLDG/GROUNDS DEPRECIATION	0.00	206,000.44	0.00	0.00	0.00	0.00
75203270	599910	HWY BLD/G EMPL BENF ALLOCATION	0.00	42,693.19	0.00	0.00	0.00	0.00
75203270	599950	HWY BLDG/GROUNDS CREDIT ALLOC	0.00	(401,582.25)	0.00	0.00	0.00	0.00
TOTAL	75203270	HWY BLDG & GR	0.00	(0.01)	0.00	0.00	0.00	0.00
75203281	**75203281**	**HWY ACQUISIT OF CAPITAL AS**						
75203281	501110	HWY ACQ/CAPITOL ASSETS WAGES	0.00	60,022.14	0.00	0.00	0.00	0.00
75203281	501120	HWY ACQ/CAPITOL ASSETS OVERTIM	0.00	360.72	0.00	0.00	0.00	0.00
75203281	501350	HWY ACQ CAP ASSET INCENT PAY	0.00	310.00	0.00	0.00	0.00	0.00
75203281	533490	HWY ACQ/CAP ASSETS OPER EXP	1,500,000.00	1,896,380.27	0.00	500,000.00	500,000.00	500,000.00
75203281	533530	HWY ACQ/CAP ASSETS MACH/EQ PRT	0.00	(2,128,732.03)	0.00	0.00	0.00	0.00
75203281	533940	HWY ACQ/CAP ASSETS MACH RENTAL	0.00	43,653.92	0.00	0.00	0.00	0.00
75203281	599910	HWY AQCA EMPL BENF ALLOCATION	0.00	44,184.50	0.00	0.00	0.00	0.00
75203281	599930	HWY AQ CAP ASSET SHP OVHD ALLC	0.00	83,820.48	0.00	0.00	0.00	0.00
TOTAL	75203281	HWY ACQUISIT	1,500,000.00	0.00	0.00	500,000.00	500,000.00	500,000.00
75203286	**75203286**	**HWY ACQUISIT OF TREATED SA**						
75203286	501110	HWY ACQ/TREATED SAND WAGES	0.00	4,517.91	0.00	0.00	0.00	0.00
75203286	533490	HWY ACQ/TREATED SAND OPER EXP	0.00	16,512.00	0.00	0.00	0.00	0.00
75203286	533740	HWY ACQ TREATED SAND	0.00	(35,451.97)	0.00	0.00	0.00	0.00
75203286	533940	HWY ACQ/TREATED SAND MACH RNTL	0.00	11,133.02	0.00	0.00	0.00	0.00
75203286	599910	HWY AQTS EMPL BENF ALLOCATION	0.00	3,289.04	0.00	0.00	0.00	0.00
TOTAL	75203286	HWY ACQUISIT	0.00	0.00	0.00	0.00	0.00	0.00
75203287	**75203287**	**HWY ACQUISIT OF SUMMER PAT**						
75203287	501110	HWY ACQ/SUMMER PATCH MAT WAGE	0.00	2,182.87	0.00	0.00	0.00	0.00
75203287	533770	HWY ACQ/SUMMER PATCH MATERIAL	0.00	(9,057.06)	0.00	0.00	0.00	0.00
75203287	533940	HWY ACQ/SUMMER PATCH MACH RET	0.00	5,285.04	0.00	0.00	0.00	0.00
75203287	599910	HWY AQSP EMPL BENF ALLOCATION	0.00	1,589.15	0.00	0.00	0.00	0.00
TOTAL	75203287	HWY ACQUISIT	0.00	0.00	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
75243241	**75243241 HWY EQUIPMENT REPAIR/MAINT**							
75243241	501110	HWY EQUIP REP/MAINT WAGES	0.00	148,927.34	0.00	0.00	0.00	0.00
75243241	501120	HWY EQUIP REP/MAINT OVERTIME	0.00	2,457.60	0.00	0.00	0.00	0.00
75243241	533530	HWY EQUIP REP/MAIN REPAIR PTS	0.00	288,789.49	0.00	0.00	0.00	0.00
75243241	533940	HWY EQUIP REP/MAINT MACH RENT	0.00	4,092.83	0.00	0.00	0.00	0.00
75243241	599910	HWY EQREP EMPL BENF ALLOCATION	0.00	110,209.41	0.00	0.00	0.00	0.00
TOTAL	75243241	HWY EQUIPMENT	0.00	554,476.67	0.00	0.00	0.00	0.00
75243242	**75243242 HWY OVERHEAD**							
75243242	533810	HWY EQUIPMENT OVERHEAD	0.00	90,809.52	0.00	0.00	0.00	0.00
TOTAL	75243242	HWY OVERHEAD	0.00	90,809.52	0.00	0.00	0.00	0.00
75243243	**75243243 HWY FUEL & ADDITIVES**							
75243243	533510	HWY EQUIPMENT FUEL/ADDITIVES	0.00	239,610.19	0.00	0.00	0.00	0.00
TOTAL	75243243	HWY FUEL & AD	0.00	239,610.19	0.00	0.00	0.00	0.00
75243244	**75243244 HWY OIL/GREASE/ANTI-FREEZE**							
75243244	533520	HWY EQUIPMENT LUBRICANTS	0.00	17,427.03	0.00	0.00	0.00	0.00
TOTAL	75243244	HWY OIL/GREAS	0.00	17,427.03	0.00	0.00	0.00	0.00
75243245	**75243245 HWY TIRES/BATTERIES**							
75243245	533550	HWY EQUIP TIRES/BATTERIES	0.00	54,820.82	0.00	0.00	0.00	0.00
TOTAL	75243245	HWY TIRES/BAT	0.00	54,820.82	0.00	0.00	0.00	0.00
75243246	**75243246 HWY SUNDRY**							
75243246	555120	HWY SUNDRY INSURANCE VEHICLES	0.00	60,531.78	0.00	0.00	0.00	0.00
TOTAL	75243246	HWY SUNDRY	0.00	60,531.78	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
75243247	**75243247 HWY DEPRECIATION**							
75243247	585410	HWY EQUIPMENT DEPRECIATION	0.00	482,242.80	0.00	0.00	0.00	0.00
TOTAL	75243247 HWY DEPRECIAT		0.00	482,242.80	0.00	0.00	0.00	0.00
75243249	**75243249 HWY EQUIPMENT RENTAL REVEN**							
75243249	599940	EQUIPMENT RENTAL REVENUE CREDT	0.00	(2,071,022.09)	0.00	0.00	0.00	0.00
TOTAL	75243249 HWY EQUIPMENT		0.00	(2,071,022.09)	0.00	0.00	0.00	0.00
75310000	**75310000 HWY CTH MAINT & CONSTRUCTI**							
75310000	**411110**	HWY GENERAL PROPERTY TAXES	(2,216,738.00)	(2,216,738.00)	(2,238,905.00)	(2,261,294.00)	(2,261,294.00)	(2,261,294.00)
75310000	432025	HWY STATE AID HIGHWAY-LRIP	(150,000.00)	(7,907.00)	0.00	(614,266.00)	(614,266.00)	(614,266.00)
75310000	433531	HWY LOCAL TRANSPORTATION AID	(1,200,000.00)	(1,291,433.54)	(1,292,054.00)	(1,300,000.00)	(1,300,000.00)	(1,300,000.00)
75310000	488200	HWY MISC REVENUES - RENT	(18,000.00)	(13,885.00)	(18,000.00)	(18,000.00)	(18,000.00)	(18,000.00)
75310000	488310	HWY SALE OF GEN FIXED ASSETS	0.00	(20,171.48)	0.00	0.00	0.00	0.00
75310000	488330	HWY SALE OF MATERIALS & SUPPL	0.00	(235,154.16)	0.00	0.00	0.00	0.00
75310000	488410	HWY REBATE/REFUND PURCHASES	0.00	(31,546.06)	0.00	0.00	0.00	0.00
75310000	488420	HWY GAS TAX REFUND - STATE/FED	(3,000.00)	(3,000.39)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)
75310000	488500	HWY DONATIONS & CONTRIBUTIONS	0.00	(13,679.71)	0.00	0.00	0.00	0.00
75310000	499210	HWY TRANSFER FROM GENERAL FUNI	0.00	(49,177.84)	0.00	0.00	0.00	0.00
75310000	499230	HWY TRANSFER FROM DEBT SERVICE	(5,300,000.00)	(6,008,327.25)	(4,600,000.00)	(4,300,000.00)	(3,800,000.00)	(3,800,000.00)
75310000	499500	HWY FUND BAL APPLIED - BUD MEM	(410,000.00)	0.00	(1,159,987.00)	(500,000.00)	(1,000,000.00)	(1,000,000.00)
TOTAL	75310000 HWY CTH MAINT		(9,297,738.00)	(9,891,020.43)	(9,311,946.00)	(8,996,560.00)	(8,996,560.00)	(8,996,560.00)
75313311	**75313311 HWY COUNTY MAINTENANCE**							
75313311	501110	HWY CTH MAINT WAGES	0.00	443,022.22	0.00	0.00	0.00	0.00
75313311	501120	HWY CTH MAINT OVERTIME	0.00	21,107.29	0.00	0.00	0.00	0.00
75313311	501350	HWY CTH MNT SPECL PYS/ON CALL	0.00	1,927.68	0.00	0.00	0.00	0.00
75313311	522250	HWY CTH MAINT TELEPHONE	0.00	1,936.68	0.00	0.00	0.00	0.00
75313311	522260	HWY CTH MAINT WASTE REMOVAL	0.00	4,526.97	0.00	0.00	0.00	0.00
75313311	522360	HWY CTH MAINT CONT TRAFF PAINT	0.00	58,704.98	0.00	0.00	0.00	0.00
75313311	522490	HWY OTHER CONTRACTUAL SERVICE	0.00	19,600.00	0.00	0.00	0.00	0.00
75313311	522560	HWY CTH MAINT MRO / ALCOHOL	0.00	1,335.60	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
75313311	522900	HWY CTH MAINT BUILDING ALLOC	0.00	194,721.96	0.00	0.00	0.00	0.00
75313311	533250	HWY CTH MAINT REGISTRATION	0.00	400.00	0.00	0.00	0.00	0.00
75313311	533490	HWY CTY MAINT OPERATING EXPENS	1,700,000.00	6,785.87	1,800,000.00	1,854,000.00	1,854,000.00	1,854,000.00
75313311	533630	HWY CTH MAINT SIGN SUPPLIES	0.00	3,779.54	0.00	0.00	0.00	0.00
75313311	533710	HWY CTH MAINT CULVERTS	0.00	20,621.20	0.00	0.00	0.00	0.00
75313311	533720	HWY CTH MAINT SAND/GRAVL/STONE	0.00	83,796.88	0.00	0.00	0.00	0.00
75313311	533750	HWY CTH MAINT ASPHALT	0.00	2,436.00	0.00	0.00	0.00	0.00
75313311	533760	HWY CTH MAINT RD OIL/ EMULSION	0.00	182,293.40	0.00	0.00	0.00	0.00
75313311	533790	HWY CTY MAINT OTHER ROAD SUPP	0.00	44,804.65	0.00	0.00	0.00	0.00
75313311	533940	HWY CTY MAINT MACH RENTAL CHG	0.00	566,869.79	0.00	0.00	0.00	0.00
75313311	599910	HWY CTH EMPL BENF ALLOCATION	0.00	339,331.91	0.00	0.00	0.00	0.00
75313311	599920	HWY CTH SMALL TOOLS ALLOCATION	0.00	4,027.26	0.00	0.00	0.00	0.00
TOTAL	75313311	HWY COUNTY MA	1,700,000.00	2,002,029.88	1,800,000.00	1,854,000.00	1,854,000.00	1,854,000.00
75313312	**75313312**	**HWY COUNTY SNOW & ICE CONT**						
75313312	501110	HWY CTH WINTER MAINT WAGES	0.00	83,365.60	0.00	0.00	0.00	0.00
75313312	501120	HWY CTH WINTER MAINT OVERTIME	0.00	28,431.48	0.00	0.00	0.00	0.00
75313312	533490	HWY CTH WINT MAINT OPER EXP	750,000.00	2,822.70	850,000.00	875,500.00	875,500.00	875,500.00
75313312	533790	HWY CTH WINT MAINT OTH RD SUPP	0.00	16,651.85	0.00	0.00	0.00	0.00
75313312	533940	HWY CTH WINT MAINT MAC RENT CH	0.00	183,009.46	0.00	0.00	0.00	0.00
75313312	599910	HWY CTH WINT EMPL BENF ALLOC	0.00	81,388.58	0.00	0.00	0.00	0.00
75313312	599920	HWY CTH WINT SMALL TOOLS ALLOC	0.00	965.94	0.00	0.00	0.00	0.00
TOTAL	75313312	HWY COUNTY SN	750,000.00	396,635.61	850,000.00	875,500.00	875,500.00	875,500.00
75313313	**75313313**	**HWY COUNTY CONSTRUCTION**						
75313313	501110	HWY CTH CONSTRUCTION WAGES	0.00	252,715.55	0.00	0.00	0.00	0.00
75313313	501120	HWY CTH CONSTRUCTION OVERTIME	0.00	105,202.98	0.00	0.00	0.00	0.00
75313313	501350	HWY CTH CONST INCENTIVE PAY	0.00	5,341.00	0.00	0.00	0.00	0.00
75313313	522270	HWY CONSTR EQUIPMENT RENTAL	0.00	10,122.09	0.00	0.00	0.00	0.00
75313313	522360	HWY CTH CONST CONT TRAFF PAINT	0.00	21,686.52	0.00	0.00	0.00	0.00
75313313	522490	HWY CTH CONST CONTRACTED SVCS	0.00	126,564.44	0.00	0.00	0.00	0.00
75313313	533490	HWY CTH CONST OPERATING EXP	4,400,000.00	1,950.98	4,195,000.00	4,431,843.00	4,431,843.00	4,431,843.00
75313313	533710	HWY CTH CONST CULVERTS	0.00	27,295.86	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
75313313	533720	HWY CTH CONST SAND,GRAVL/STONI	0.00	123,089.17	0.00	0.00	0.00	0.00
75313313	533750	HWY CTH CONST ASPHALT	0.00	2,577,471.33	0.00	0.00	0.00	0.00
75313313	533790	HWY CTY CONST OTHER ROAD SUPP	0.00	40,239.48	0.00	0.00	0.00	0.00
75313313	533940	HWY CTY CONST MACH RENTAL CHG	0.00	627,088.65	0.00	0.00	0.00	0.00
75313313	599910	HWY CON EMPL BENF ALLOCATION	0.00	264,453.78	0.00	0.00	0.00	0.00
75313313	599920	HWY CON SMALL TOOLS ALLOCATION	0.00	3,138.61	0.00	0.00	0.00	0.00
TOTAL	75313313	HWY COUNTY CO	4,400,000.00	4,186,360.44	4,195,000.00	4,431,843.00	4,431,843.00	4,431,843.00
75313314	**75313314**	**HWY COUNTY BRIDGE CONSTRUC**						
75313314	522490	HWY OTHER CONTRACTUAL SERVICE	306,400.00	147,663.23	1,920,000.00	766,200.00	766,200.00	766,200.00
75313314	533790	HWY BRIDGE CON OTHER ROAD SUPF	0.00	141.00	0.00	0.00	0.00	0.00
TOTAL	75313314	HWY COUNTY BR	306,400.00	147,804.23	1,920,000.00	766,200.00	766,200.00	766,200.00
75320000	**75320000**	**HWY STH MAINT & CONSTRUCTI**						
75320000	477231	HWY TRANSPORTATION, REC & RPT	0.00	(76,965.14)	0.00	0.00	0.00	0.00
75320000	477232	HWY TRANSPORTATION, SUPERVIS	0.00	(129,434.84)	0.00	0.00	0.00	0.00
75320000	477233	HWY TRANSPORTATION, GENERAL	(1,550,000.00)	(1,661,626.81)	(1,550,000.00)	(1,550,000.00)	(1,550,000.00)	(1,550,000.00)
75320000	477234	HWY TRANSPORTATION, HWY SVCS	0.00	(79,075.44)	0.00	0.00	0.00	0.00
TOTAL	75320000	HWY STH MAINT	(1,550,000.00)	(1,947,102.23)	(1,550,000.00)	(1,550,000.00)	(1,550,000.00)	(1,550,000.00)
75323321	**75323321**	**HWY STATE MAINTENANCE**						
75323321	501110	HWY STH MAINTENANCE WAGES	0.00	254,151.68	0.00	0.00	0.00	0.00
75323321	501120	HWY STH MAINTENANCE OVERTIME	0.00	3,044.47	0.00	0.00	0.00	0.00
75323321	501350	HWY STH MAINT INCENTIVE PAY	0.00	393.14	0.00	0.00	0.00	0.00
75323321	522560	HWY TESTING - MRO/ALCOHOL	0.00	890.40	0.00	0.00	0.00	0.00
75323321	533490	HWY STH MAINT OPERATING EXP	1,550,000.00	1,758.17	1,550,000.00	1,550,000.00	1,550,000.00	1,550,000.00
75323321	533790	HWY STH MAINT OTHER ROAD SUPP	0.00	165,848.79	0.00	0.00	0.00	0.00
75323321	533940	HWY STH MAINT MACH RENTAL CHG	0.00	334,291.79	0.00	0.00	0.00	0.00
75323321	599910	HWY STH EMPL BENF ALLOCATION	0.00	187,525.45	0.00	0.00	0.00	0.00
75323321	599920	HWY STH SMALL TOOLS ALLOCATION	0.00	2,225.54	0.00	0.00	0.00	0.00
TOTAL	75323321	HWY STATE MAI	1,550,000.00	950,129.43	1,550,000.00	1,550,000.00	1,550,000.00	1,550,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
75323322	**75323322 HWY STATE SNOW & ICE CONTR**							
75323322	501110	HWY STH SNOW & ICE CONT WAGES	0.00	62,607.54	0.00	0.00	0.00	0.00
75323322	501120	HWY STH SNOW & ICE CONT OVERT	0.00	46,342.20	0.00	0.00	0.00	0.00
75323322	501350	HWY STH S&I SP PYS/ON CALL/CMP	0.00	2,208.00	0.00	0.00	0.00	0.00
75323322	533790	HWY STH SNOW & ICE OTH RD SUP	0.00	2,336.70	0.00	0.00	0.00	0.00
75323322	533940	HWY STH SNOW & ICE MACH RENT	0.00	226,161.68	0.00	0.00	0.00	0.00
75323322	599910	HWY STH SNOW & ICE EM BEN ALL	0.00	80,923.26	0.00	0.00	0.00	0.00
75323322	599920	HWY STH SNOW & ICE SM TOOLS	0.00	960.40	0.00	0.00	0.00	0.00
TOTAL	75323322 HWY STATE SNO		0.00	421,539.78	0.00	0.00	0.00	0.00
75323323	**75323323 HWY STATE, OTHER REPORTNG**							
75323323	522900	HWY STH MAINT OTH BUILDG ALLOC	0.00	132,619.36	0.00	0.00	0.00	0.00
75323323	533490	HWY STH MAINT OTHER STATE SVCS	0.00	9,744.32	0.00	0.00	0.00	0.00
TOTAL	75323323 HWY STATE, OT		0.00	142,363.68	0.00	0.00	0.00	0.00
75323327	**75323327 HWY STATE, LOCAL FORCE ACC**							
75323327	501110	HWY STH MAINTENANCE, LFA WAGES	0.00	1,037.99	0.00	0.00	0.00	0.00
75323327	533490	HWY STH MAINT LFA OPER EXPENSE	0.00	296.09	0.00	0.00	0.00	0.00
75323327	533940	HWY STH MAINT LFA MACH RENT CH	0.00	673.47	0.00	0.00	0.00	0.00
75323327	599910	HWY LFA EMPL BENF ALLOCATION	0.00	755.66	0.00	0.00	0.00	0.00
75323327	599920	HWY LFA SMALL TOOLS ALLOCATION	0.00	8.97	0.00	0.00	0.00	0.00
TOTAL	75323327 HWY STATE, LO		0.00	2,772.18	0.00	0.00	0.00	0.00
75323328	**75323328 HWY STATE, ACCIDENT REPAIR**							
75323328	501110	HWY STH MAINTENANCE, MIS WAGES	0.00	43,386.95	0.00	0.00	0.00	0.00
75323328	501120	HWY STH MAINTENANCE, MIS OVERT	0.00	3,116.40	0.00	0.00	0.00	0.00
75323328	533490	HWY STH MAINT, MIS OPER EXPENS	0.00	3,842.35	0.00	0.00	0.00	0.00
75323328	533790	HWY STH MAINT MIS OTH ROAD SUP	0.00	174,968.73	0.00	0.00	0.00	0.00
75323328	533940	HWY STH MAINT MIS MACH RENT CH	0.00	34,498.15	0.00	0.00	0.00	0.00
75323328	599910	HWY STH MIS EMPL BENF ALLOC	0.00	33,854.51	0.00	0.00	0.00	0.00
75323328	599920	HWY STH MIS SMALL TOOLS ALLOC	0.00	401.78	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
TOTAL	75323328 HWY STATE, AC		0.00	294,068.87	0.00	0.00	0.00	0.00
75330000	**75330000 HWY OTHER LOCAL GOVT ROADS**							
75330000	477330	HWY TRANSPORTATION, LOCAL GOVT	0.00	(5,599.36)	0.00	0.00	0.00	0.00
TOTAL	75330000 HWY OTHER LOC		0.00	(5,599.36)	0.00	0.00	0.00	0.00
75333330	**75333330 HWY OTHER LOCAL GOVT MAINT**							
75333330	501110	HWY OTH LOC GOVT MAINT/CON WAG	0.00	1,689.75	0.00	0.00	0.00	0.00
75333330	501120	HWY OTH LOC GOVT MAINT/CON OVT	0.00	67.25	0.00	0.00	0.00	0.00
75333330	501350	HWY OTH LOCAL GOVT INCENT PAY	0.00	2.00	0.00	0.00	0.00	0.00
75333330	533940	HWY OTH LOC GOVT M/C MACH RENT	0.00	3,439.26	0.00	0.00	0.00	0.00
75333330	599910	HWY OTH LOC GOV EMPL BENF ALLO	0.00	1,280.57	0.00	0.00	0.00	0.00
75333330	599920	HWY OTH LOC GOV SMALL TOOLS AL	0.00	15.20	0.00	0.00	0.00	0.00
TOTAL	75333330 HWY OTHER LOC		0.00	6,494.03	0.00	0.00	0.00	0.00
75340000	**75340000 HWY LOCAL DEPARTMENTS**							
75340000	477412	HWY LOCAL DEPTS, LAND CON M/C	0.00	(719.01)	0.00	0.00	0.00	0.00
75340000	477414	HWY LOCAL DEPTS, OTHER MIS DEP	0.00	(609.49)	0.00	0.00	0.00	0.00
TOTAL	75340000 HWY LOCAL DEP		0.00	(1,328.50)	0.00	0.00	0.00	0.00
75343340	**75343340 HWY OTHER LOCAL DEPARTMENT**							
75343340	501110	HWY LOCAL DEPTS MAINT/CON WAG	0.00	747.95	0.00	0.00	0.00	0.00
75343340	533940	HWY LOCAL DEPTS M/C MACH RENT	0.00	979.51	0.00	0.00	0.00	0.00
75343340	599910	HWY LOCAL DEPT EMPL BENF ALLOC	0.00	544.51	0.00	0.00	0.00	0.00
75343340	599920	HWY LOCAL DEPT SMALL TOOLS ALL	0.00	6.47	0.00	0.00	0.00	0.00
TOTAL	75343340 HWY OTHER LOC		0.00	2,278.44	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
75360000	**75360000 HWY NON-GOVERNMENTAL CUSTO**							
75360000	466310	HWY TRANS PUBLIC HWY MAINT/CON	0.00	(111.48)	0.00	0.00	0.00	0.00
TOTAL	75360000 HWY NON-GOVER		0.00	(111.48)	0.00	0.00	0.00	0.00
75363360	**75363360 HWY NON GOVERNMENTAL CUSTO**							
75363360	501110	HWY NON-GOVT CUSTOMER WAGES	0.00	57.27	0.00	0.00	0.00	0.00
75363360	533790	HWY NON-GOVT CUST OTH ROAD SUI	0.00	37.63	0.00	0.00	0.00	0.00
75363360	533940	HWY NON-GOVT CUST MACH RENT CI	0.00	16.58	0.00	0.00	0.00	0.00
TOTAL	75363360 HWY NON GOVER		0.00	111.48	0.00	0.00	0.00	0.00
75473470	**75473470 HWY COST OF SALES**							
75473470	533790	HWY COST OF SALES	0.00	215,577.70	0.00	0.00	0.00	0.00
TOTAL	75473470 HWY COST OF S		0.00	215,577.70	0.00	0.00	0.00	0.00
75493492	**75493492 HWY GENERAL FIELD WORK**							
75493492	501110	HWY GENERAL FIELD WORK WAGES	0.00	466.08	0.00	0.00	0.00	0.00
75493492	533940	HWY GEN FIELD WK MACH RENT CH	0.00	302.38	0.00	0.00	0.00	0.00
75493492	599910	HWY GEN FLD WK EMPL BENF ALLOC	0.00	339.31	0.00	0.00	0.00	0.00
75493492	599920	HWY GEN FLD WK SMALL TOOLS ALL	0.00	4.03	0.00	0.00	0.00	0.00
TOTAL	75493492 HWY GENERAL F		0.00	1,111.80	0.00	0.00	0.00	0.00
75493494	**75493494 HWY EQUIPMENT RENTAL**							
75493494	533940	HWY EQUIPMENT RENTAL-OTHER	0.00	783.75	0.00	0.00	0.00	0.00
75493494	599940	HWY EQUIPMENT RENTAL REVENUE	0.00	224.80	0.00	0.00	0.00	0.00
TOTAL	75493494 HWY EQUIPMENT		0.00	1,008.55	0.00	0.00	0.00	0.00
TOTAL	**700 HIGHWAY ENTERPRISE**		0.00	(3,231,165.64)	0.00	0.00	0.00	0.00
TOTAL	**75 HIGHWAY**		250,000.00	(3,124,775.54)	250,000.00	250,000.00	250,000.00	250,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80 REHABILITATION & LIVING CENTER								
500	**500 CCRLC ENTERPRISE FUND**							
80000000	**80000000 REHABILITATION & LIVING CE**							
80000000	**411110**	RLC GENERAL PROPERTY TAXES	(2,036,840.00)	(2,036,840.00)	(2,036,840.00)	(2,036,840.00)	(1,536,840.00)	(1,536,840.00)
80000000	499210	RLC TRANSFER FROM GENERAL FUND	0.00	(241,687.01)	0.00	0.00	0.00	0.00
80000000	499500	RLC FUND BAL APPLIED-BUD MEMO	0.00	0.00	0.00	0.00	(500,000.00)	(500,000.00)
80000000	511580	RLC UNEMPLOYMENT COMPENSATIO	15,000.00	1,765.15	10,000.00	10,000.00	10,000.00	10,000.00
80000000	534100	RLC EMPLOYEE PHYSICALS	4,500.00	5,509.60	8,284.00	8,000.00	8,000.00	8,000.00
80000000	569990	RLC MEMO PRINCIPAL INT NOTES	875,435.00	0.00	900,970.00	926,986.00	926,986.00	926,986.00
80000000	579210	RLC TRANSFER TO GENERAL FUND	0.00	433,639.02	0.00	0.00	0.00	0.00
TOTAL	80000000	REHABILITATIO	(1,141,905.00)	(1,837,613.24)	(1,117,586.00)	(1,091,854.00)	(1,091,854.00)	(1,091,854.00)
80450200	**80450200 RLC Medicaid SNF**							
80450200	464502	RLC CCRLC MEDICAID SNF	(9,775,225.00)	(11,107,530.92)	(13,439,315.00)	(14,100,680.00)	(14,100,680.00)	(14,100,680.00)
TOTAL	80450200	RLC Medicaid	(9,775,225.00)	(11,107,530.92)	(13,439,315.00)	(14,100,680.00)	(14,100,680.00)	(14,100,680.00)
80450800	**80450800 RLC Medicaid ICF-ID**							
80450800	464508	RLC CCRLC MEDICAID ICF-ID	(2,371,807.00)	(3,836,728.74)	(5,363,660.00)	(6,129,898.00)	(6,129,898.00)	(6,129,898.00)
TOTAL	80450800	RLC Medicaid	(2,371,807.00)	(3,836,728.74)	(5,363,660.00)	(6,129,898.00)	(6,129,898.00)	(6,129,898.00)
80451000	**80451000 RLC Private Pay ICF-ID**							
80451000	464510	RLC CCRLC PRIVATE PAY ICF-ID	0.00	(62,505.00)	0.00	0.00	0.00	0.00
TOTAL	80451000	RLC Private P	0.00	(62,505.00)	0.00	0.00	0.00	0.00
80451200	**80451200 RLC Private Pay SNF**							
80451200	464512	RLC CCRLC PRIVATE PAY SNF	(2,368,850.00)	(2,266,250.01)	(2,998,440.00)	(3,073,265.00)	(3,073,265.00)	(3,073,265.00)
TOTAL	80451200	RLC Private P	(2,368,850.00)	(2,266,250.01)	(2,998,440.00)	(3,073,265.00)	(3,073,265.00)	(3,073,265.00)

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80451500	**80451500 RLC VETERANS ADMINISTRATIO**							
80451500	464515	RLC VETERANS ADMINISTRATION	(1,270,200.00)	(1,581,962.43)	(2,044,000.00)	(2,810,865.00)	(2,810,865.00)	(2,810,865.00)
TOTAL	80451500 RLC VETERANS		(1,270,200.00)	(1,581,962.43)	(2,044,000.00)	(2,810,865.00)	(2,810,865.00)	(2,810,865.00)
80452100	**80452100 RLC MEDICARE B**							
80452100	464521	RLC MEDICARE B	(100,000.00)	(351,832.79)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)
TOTAL	80452100 RLC MEDICARE		(100,000.00)	(351,832.79)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)
80452200	**80452200 RLC MEDICARE A**							
80452200	464522	RLC MEDICARE A	(2,168,475.00)	(2,021,169.19)	(1,962,250.00)	(1,867,350.00)	(1,867,350.00)	(1,867,350.00)
TOTAL	80452200 RLC MEDICARE		(2,168,475.00)	(2,021,169.19)	(1,962,250.00)	(1,867,350.00)	(1,867,350.00)	(1,867,350.00)
80452300	**80452300 RLC HOSPICE**							
80452300	464523	RLC HOSPICE	(1,501,223.00)	(2,086,585.31)	(1,963,861.00)	(2,127,516.00)	(2,127,516.00)	(2,127,516.00)
TOTAL	80452300 RLC HOSPICE		(1,501,223.00)	(2,086,585.31)	(1,963,861.00)	(2,127,516.00)	(2,127,516.00)	(2,127,516.00)
80452400	**80452400 RLC PRIOR PERIOD ADJUSTMEN**							
80452400	464524	RLC PRIOR PERIOD ADJUSTMENT	0.00	23,738.00	0.00	0.00	0.00	0.00
TOTAL	80452400 RLC PRIOR PER		0.00	23,738.00	0.00	0.00	0.00	0.00
80452800	**80452800 RLC RETROACTIVE ADJST-MEDI**							
80452800	464528	RLC RETROACTIVE ADJ MEDICARE	750,000.00	823,653.78	750,000.00	850,000.00	850,000.00	850,000.00
TOTAL	80452800 RLC RETROACTI		750,000.00	823,653.78	750,000.00	850,000.00	850,000.00	850,000.00
80452900	**80452900 RLC SUPPLEMENTAL PAYMENT (**							
80452900	424529	RLC SUPPLEMENTAL PAYMENT-IGT	(1,100,000.00)	0.00	0.00	0.00	0.00	0.00
TOTAL	80452900 RLC SUPPLEMEN		(1,100,000.00)	0.00	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80453000	**80453000 RLC DRUG CHARGES**							
80453000	464530	RLC DRUG CHARGES	(100,000.00)	(184,115.10)	(150,000.00)	(175,000.00)	(175,000.00)	(175,000.00)
TOTAL	80453000 RLC DRUG CHAR		(100,000.00)	(184,115.10)	(150,000.00)	(175,000.00)	(175,000.00)	(175,000.00)
80453500	**80453500 RLC MEDICAL SUPPLIES**							
80453500	464531	RLC MEDICAL SUPPLIES	0.00	(8,133.68)	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)
TOTAL	80453500 RLC MEDICAL S		0.00	(8,133.68)	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)
80453600	**80453600 RLC OUTPATIENT**							
80453600	464536	RLC OUTPATIENT	0.00	(21,528.20)	0.00	0.00	0.00	0.00
TOTAL	80453600 RLC OUTPATIEN		0.00	(21,528.20)	0.00	0.00	0.00	0.00
80453700	**80453700 RLC COMMERCIAL INSURANCES**							
80453700	474537	RLC COMMERCIAL INSURANCES	0.00	(54,867.52)	0.00	0.00	0.00	0.00
TOTAL	80453700 RLC COMMERCIA		0.00	(54,867.52)	0.00	0.00	0.00	0.00
80456000	**80456000 RLC ADULT DAY CARE/OUTREAC**							
80456000	464560	RLC ADULT DAY CARE/OUTREACH	(500,000.00)	(300,675.05)	(515,000.00)	(515,000.00)	(515,000.00)	(515,000.00)
TOTAL	80456000 RLC ADULT DAY		(500,000.00)	(300,675.05)	(515,000.00)	(515,000.00)	(515,000.00)	(515,000.00)
80456200	**80456200 RLC OCCUPATIONAL THERAPY**							
80456200	464562	RLC OCCUPATIONAL THERAPY	(275,000.00)	(248,690.00)	(255,000.00)	(255,000.00)	(255,000.00)	(255,000.00)
TOTAL	80456200 RLC OCCUPATIO		(275,000.00)	(248,690.00)	(255,000.00)	(255,000.00)	(255,000.00)	(255,000.00)
80456500	**80456500 RLC PHYSICAL THERAPY REV**							
80456500	464565	RLC PHYSICAL THERAPY	(275,000.00)	(249,545.00)	(231,930.00)	(231,930.00)	(231,930.00)	(231,930.00)
TOTAL	80456500 RLC PHYSICAL		(275,000.00)	(249,545.00)	(231,930.00)	(231,930.00)	(231,930.00)	(231,930.00)

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80456600	**80456600 RLC ACTIVE TREATMENT**							
80456600	464566	RLC ACTIVE TREATMENT SPRS	(80,000.00)	(88,877.02)	(91,962.00)	(88,000.00)	(88,000.00)	(88,000.00)
TOTAL	80456600 RLC ACTIVE TR		(80,000.00)	(88,877.02)	(91,962.00)	(88,000.00)	(88,000.00)	(88,000.00)
80456700	**80456700 RLC OBRA LEVEL I**							
80456700	464567	RLC OBRA LEVEL I	(4,000.00)	(630.00)	0.00	0.00	0.00	0.00
TOTAL	80456700 RLC OBRA LEVE		(4,000.00)	(630.00)	0.00	0.00	0.00	0.00
80456900	**80456900 RLC SPEECH THERAPY**							
80456900	464569	RLC SPEECH THERAPY	(75,000.00)	(133,170.00)	(134,530.00)	(130,000.00)	(130,000.00)	(130,000.00)
TOTAL	80456900 RLC SPEECH TH		(75,000.00)	(133,170.00)	(134,530.00)	(130,000.00)	(130,000.00)	(130,000.00)
80457000	**80457000 RLC DIETARY**							
80457000	464570	RLC DIETARY	(175,000.00)	(156,552.49)	(175,000.00)	(175,000.00)	(175,000.00)	(175,000.00)
80457000	501110	RLC SALARIES/WAGES	930,866.00	904,371.31	1,048,884.00	1,147,778.00	1,147,778.00	1,147,778.00
80457000	501120	RLC OVERTIME	15,000.00	12,709.44	14,000.00	20,000.00	20,000.00	20,000.00
80457000	501180	RLC NON PROD CT,ST,VT,SS	139,095.00	66,806.59	156,730.00	171,507.00	171,507.00	171,507.00
80457000	501350	RLC SPECIAL PAY/ON CALL	0.00	75,279.98	0.00	0.00	0.00	0.00
80457000	501360	RLC UNUSED BENEFITS	0.00	20,375.26	0.00	0.00	0.00	0.00
80457000	511510	RLC SOCIAL SECURITY	83,000.00	79,481.16	93,300.00	100,923.00	100,923.00	100,923.00
80457000	511520	RLC RETIREMENT	64,424.00	55,376.36	68,076.00	77,238.00	77,238.00	77,238.00
80457000	511540	RLC HEALTH INSURANCE	310,467.00	297,462.36	327,866.00	270,685.00	270,685.00	270,685.00
80457000	511560	RLC WORKERS COMPENSATION	19,580.00	20,300.89	19,049.00	22,425.00	22,425.00	22,425.00
TOTAL	80457000 RLC DIETARY		1,387,432.00	1,375,610.86	1,552,905.00	1,635,556.00	1,635,556.00	1,635,556.00
80457300	**80457300 RLC VENDING MACHINE**							
80457300	464573	RLC VENDING	(2,700.00)	(621.17)	(1,200.00)	(1,200.00)	(1,200.00)	(1,200.00)
TOTAL	80457300 RLC VENDING M		(2,700.00)	(621.17)	(1,200.00)	(1,200.00)	(1,200.00)	(1,200.00)

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80457500	**80457500 RLC COMMISARY**							
80457500	464575	RLC COMMISARY	(1,500.00)	(971.16)	(800.00)	(350.00)	(350.00)	(350.00)
TOTAL	80457500 RLC COMMISARY		(1,500.00)	(971.16)	(800.00)	(350.00)	(350.00)	(350.00)
80457700	**80457700 RLC INTEREST**							
80457700	484577	RLC INTEREST	(1,100.00)	(2,461.41)	(2,000.00)	(600.00)	(600.00)	(600.00)
TOTAL	80457700 RLC INTEREST		(1,100.00)	(2,461.41)	(2,000.00)	(600.00)	(600.00)	(600.00)
80457800	**80457800 RLC BEAUTY SHOP REVENUES**							
80457800	464578	BEAUTY SHOP REVENUE	(17,000.00)	(15,893.25)	(15,624.00)	(16,000.00)	(16,000.00)	(16,000.00)
TOTAL	80457800 RLC BEAUTY SH		(17,000.00)	(15,893.25)	(15,624.00)	(16,000.00)	(16,000.00)	(16,000.00)
80459000	**80459000 RLC MISCELLANEOUS**							
80459000	474590	RLC MISCELLANEOUS	(30,000.00)	(48,645.79)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)
TOTAL	80459000 RLC MISCELLAN		(30,000.00)	(48,645.79)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)
80459500	**80459500 RLC RENTAL**							
80459500	464595	RLC RENTAL	(28,047.00)	(28,046.60)	(28,046.00)	(20,724.00)	(20,724.00)	(20,724.00)
TOTAL	80459500 RLC RENTAL		(28,047.00)	(28,046.60)	(28,046.00)	(20,724.00)	(20,724.00)	(20,724.00)
80459600	**80459600 RLC DONATION FUND TRANSFER**							
80459600	424596	RLC DONATION FUND TRANSFERS	0.00	(2,798.00)	0.00	0.00	0.00	0.00
TOTAL	80459600 RLC DONATION		0.00	(2,798.00)	0.00	0.00	0.00	0.00
80459900	**80459900 RLC COMMISSION REVENUE**							
80459900	464599	RLC COMMISSION REVENUE	(684,193.00)	(590,399.24)	(517,001.00)	(658,825.00)	(658,825.00)	(658,825.00)
TOTAL	80459900 RLC COMMISSIO		(684,193.00)	(590,399.24)	(517,001.00)	(658,825.00)	(658,825.00)	(658,825.00)

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80460100	**80460100 RLC MA TRANSPORTATION**							
80460100	464601	RLC MA TRANSPORTATION REVENUE	(35,000.00)	(340.75)	0.00	0.00	0.00	0.00
80460100	535678	RLC SOE-MA TRANSPORTATION	170,000.00	220,158.23	300,000.00	368,425.00	368,425.00	368,425.00
TOTAL	80460100 RLC MA TRANSP		135,000.00	219,817.48	300,000.00	368,425.00	368,425.00	368,425.00
80460200	**80460200 RLC EMERGENCY PROT PLACEME**							
80460200	464602	RLC EMERGENCY PROTECTIVE PLACE	(10,000.00)	(28,132.67)	(18,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
TOTAL	80460200 RLC EMERGENCY		(10,000.00)	(28,132.67)	(18,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
80466000	**80466000 RLC WOODLAND CARE CBRF**							
80466000	464600	RLC WOODLAND CBRF	(590,205.00)	(585,495.06)	(600,425.00)	(718,320.00)	(718,320.00)	(718,320.00)
TOTAL	80466000 RLC WOODLAND		(590,205.00)	(585,495.06)	(600,425.00)	(718,320.00)	(718,320.00)	(718,320.00)
80550300	**80550300 RLC REGISTERED NURSES**							
80550300	501110	RLC SALARIES/WAGES	2,183,884.00	2,040,829.05	2,532,406.00	2,622,284.00	2,622,284.00	2,622,284.00
80550300	501120	RLC OVERTIME	210,000.00	480,768.80	480,000.00	684,920.00	684,920.00	684,920.00
80550300	501180	RLC NON PROD CT,ST,VT,SS	326,328.00	325,196.39	378,406.00	391,835.00	391,835.00	391,835.00
80550300	501350	RLC SPECIAL PAY/ON CALL	0.00	91,326.66	0.00	0.00	0.00	0.00
80550300	501360	RLC UNUSED BENEFITS	0.00	8,149.16	0.00	0.00	0.00	0.00
80550300	511510	RLC SOCIAL SECURITY	208,096.00	218,020.88	259,397.00	282,979.00	282,979.00	282,979.00
80550300	511520	RLC RETIREMENT	168,021.00	119,001.48	186,754.00	207,271.00	207,271.00	207,271.00
80550300	511540	RLC HEALTH INSURANCE	332,883.00	353,504.22	418,022.00	470,100.00	470,100.00	470,100.00
80550300	511560	RLC WORKERS COMPENSATION	45,937.00	53,857.81	45,991.00	54,177.00	54,177.00	54,177.00
TOTAL	80550300 RLC REGISTERE		3,475,149.00	3,690,654.45	4,300,976.00	4,713,566.00	4,713,566.00	4,713,566.00
80550400	**80550400 RLC L.P.N.'S**							
80550400	501110	RLC SALARIES/WAGES	520,613.00	281,036.97	750,406.00	768,481.00	768,481.00	768,481.00
80550400	501120	RLC OVERTIME	190,000.00	91,851.42	160,000.00	102,838.00	102,838.00	102,838.00
80550400	501180	RLC NON PROD CT,ST,VT,SS	77,793.00	25,652.27	112,130.00	114,830.00	114,830.00	114,830.00
80550400	501350	RLC SPECIAL PAY/ON CALL	0.00	37,028.09	0.00	0.00	0.00	0.00
80550400	501360	RLC UNUSED BENEFITS	0.00	2,460.19	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80550400	511510	RLC SOCIAL SECURITY	60,313.00	32,526.68	78,224.00	75,439.00	75,439.00	75,439.00
80550400	511520	RLC RETIREMENT	39,563.00	36,367.67	58,143.00	57,355.00	57,355.00	57,355.00
80550400	511540	RLC HEALTH INSURANCE	77,093.00	58,408.03	134,859.00	67,431.00	67,431.00	67,431.00
80550400	511560	RLC WORKERS COMPENSATION	10,951.00	8,011.03	13,628.00	16,765.00	16,765.00	16,765.00
TOTAL	80550400	RLC L.P.N.'S	976,326.00	573,342.35	1,307,390.00	1,203,139.00	1,203,139.00	1,203,139.00
80550500	**80550500**	**RLC NURSES AIDS**						
80550500	501110	RLC SALARIES/WAGES	3,492,527.00	2,492,699.50	3,996,620.00	4,240,682.00	4,240,682.00	4,240,682.00
80550500	501120	RLC OVERTIME	722,000.00	471,077.91	625,000.00	625,000.00	625,000.00	625,000.00
80550500	501180	RLC NON PROD CT,ST,VT,SS	521,872.00	241,134.70	597,196.00	633,688.00	633,688.00	633,688.00
80550500	501350	RLC SPECIAL PAY/ON CALL	0.00	313,981.45	0.00	0.00	0.00	0.00
80550500	501360	RLC UNUSED BENEFITS	0.00	40,247.29	0.00	0.00	0.00	0.00
80550500	511510	RLC SOCIAL SECURITY	362,335.00	258,729.52	399,239.00	420,696.00	420,696.00	420,696.00
80550500	511520	RLC RETIREMENT	231,382.00	194,472.51	267,890.00	315,971.00	315,971.00	315,971.00
80550500	511540	RLC HEALTH INSURANCE	909,746.00	753,796.63	1,067,884.00	798,186.00	798,186.00	798,186.00
80550500	511560	RLC WORKERS COMPENSATION	73,464.00	64,184.09	72,582.00	91,741.00	91,741.00	91,741.00
TOTAL	80550500	RLC NURSES AI	6,313,326.00	4,830,323.60	7,026,411.00	7,125,964.00	7,125,964.00	7,125,964.00
80555500	**80555500**	**RLC ACTIVITY THERAPY**						
80555500	501110	RLC SALARIES/WAGES	241,549.00	236,152.10	250,033.00	265,125.00	265,125.00	265,125.00
80555500	501120	RLC OVERTIME	3,000.00	3,169.09	3,000.00	3,700.00	3,700.00	3,700.00
80555500	501180	RLC NON PROD CT,ST,VT,SS	36,094.00	38,957.38	37,361.00	39,616.00	39,616.00	39,616.00
80555500	501350	RLC SPECIAL PAY/ON CALL	0.00	459.00	0.00	0.00	0.00	0.00
80555500	501360	RLC UNUSED BENEFITS	0.00	1,433.04	0.00	0.00	0.00	0.00
80555500	511510	RLC SOCIAL SECURITY	21,469.00	20,018.62	22,215.00	23,594.00	23,594.00	23,594.00
80555500	511520	RLC RETIREMENT	19,157.00	15,628.27	19,974.00	21,942.00	21,942.00	21,942.00
80555500	511540	RLC HEALTH INSURANCE	68,478.00	69,951.42	84,394.00	71,379.00	71,379.00	71,379.00
80555500	511560	RLC WORKERS COMPENSATION	5,081.00	5,096.42	4,541.00	5,244.00	5,244.00	5,244.00
TOTAL	80555500	RLC ACTIVITY	394,828.00	390,865.34	421,518.00	430,600.00	430,600.00	430,600.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80555900	**80555900 RLC PHYSICAL THERAPY**							
80555900	511520	RLC RETIREMENT	0.00	(221.22)	0.00	0.00	0.00	0.00
TOTAL	80555900 RLC PHYSICAL		0.00	(221.22)	0.00	0.00	0.00	0.00
80556200	**80556200 RLC CCRLC POSITION - QMRP**							
80556200	501110	RLC SALARIES/WAGES	115,448.00	76,042.53	77,849.00	80,890.00	80,890.00	80,890.00
80556200	501120	RLC QMRP OVERTIME	0.00	4,092.91	0.00	0.00	0.00	0.00
80556200	501180	RLC NON PROD CT,ST,VT,SS	11,167.00	9,509.07	11,633.00	12,086.00	12,086.00	12,086.00
80556200	501350	RLC SPECIAL PAY/ON CALL	0.00	388.50	0.00	0.00	0.00	0.00
80556200	501360	RLC UNUSED BENEFITS	0.00	2,968.67	0.00	0.00	0.00	0.00
80556200	511510	RLC SOCIAL SECURITY	6,571.00	6,842.27	6,845.00	7,113.00	7,113.00	7,113.00
80556200	511520	RLC RETIREMENT	5,927.00	11,777.93	6,219.00	6,694.00	6,694.00	6,694.00
80556200	511540	RLC HEALTH INSURANCE	21,316.00	19,619.11	22,085.00	22,086.00	22,086.00	22,086.00
80556200	511560	RLC WORKERS COMPENSATION	1,572.00	1,743.55	1,414.00	1,581.00	1,581.00	1,581.00
TOTAL	80556200 RLC CCRLC POS		162,001.00	132,984.54	126,045.00	130,450.00	130,450.00	130,450.00
80556400	**80556400 RLC WOODLAND CARE CBRF**							
80556400	501110	RLC SALARIES/WAGES	373,421.00	362,777.76	385,573.00	348,113.00	348,113.00	348,113.00
80556400	501120	RLC OVERTIME	34,000.00	22,819.68	28,000.00	24,000.00	24,000.00	24,000.00
80556400	501180	RLC NON PROD CT,ST,VT,SS	55,798.00	48,469.77	57,614.00	52,017.00	52,017.00	52,017.00
80556400	501350	RLC SPECIAL PAY/ON CALL	0.00	42,888.19	0.00	0.00	0.00	0.00
80556400	501360	RLC UNUSED BENEFITS	0.00	9,648.02	0.00	0.00	0.00	0.00
80556400	511510	RLC SOCIAL SECURITY	35,436.00	34,326.77	36,046.00	32,444.00	32,444.00	32,444.00
80556400	511520	RLC RETIREMENT	27,392.00	23,906.72	30,802.00	27,342.00	27,342.00	27,342.00
80556400	511540	RLC HEALTH INSURANCE	166,442.00	126,593.73	159,719.00	106,482.00	106,482.00	106,482.00
80556400	511560	RLC WORKERS COMPENSATION	7,855.00	8,732.63	7,002.00	7,213.00	7,213.00	7,213.00
TOTAL	80556400 RLC WOODLAND		700,344.00	680,163.27	704,756.00	597,611.00	597,611.00	597,611.00
80556500	**80556500 RLC ADULT DAY CARE**							
80556500	501110	RLC SALARIES/WAGES	339,310.00	370,375.73	384,712.00	382,104.00	382,104.00	382,104.00
80556500	501120	RLC OVERTIME	800.00	684.50	800.00	1,800.00	1,800.00	1,800.00
80556500	501180	RLC NON PROD CT,ST,VT,SS	50,702.00	57,447.54	57,486.00	57,096.00	57,096.00	57,096.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80556500	501350	RLC SPECIAL PAY/ON CALL	0.00	11.00	0.00	0.00	0.00	0.00
80556500	501360	RLC UNUSED BENEFITS	0.00	8,611.20	0.00	0.00	0.00	0.00
80556500	511510	RLC SOCIAL SECURITY	29,897.00	30,323.65	33,889.00	33,736.00	33,736.00	33,736.00
80556500	511520	RLC RETIREMENT	25,588.00	23,746.10	30,733.00	31,619.00	31,619.00	31,619.00
80556500	511540	RLC HEALTH INSURANCE	132,425.00	130,446.36	168,788.00	159,723.00	159,723.00	159,723.00
80556500	511560	RLC WORKERS COMPENSATION	7,137.00	8,054.78	6,987.00	7,496.00	7,496.00	7,496.00
TOTAL	80556500	RLC ADULT DAY	585,859.00	629,700.86	683,395.00	673,574.00	673,574.00	673,574.00
80559000	**80559000**	**RLC SOCIAL SERVICES**						
80559000	501110	RLC SALARIES/WAGES	327,926.00	324,111.87	339,390.00	358,607.00	358,607.00	358,607.00
80559000	501180	RLC NON PROD CT,ST,VT,SS	49,000.00	49,746.15	50,714.00	53,585.00	53,585.00	53,585.00
80559000	511510	RLC SOCIAL SECURITY	28,835.00	25,926.96	29,843.00	31,533.00	31,533.00	31,533.00
80559000	511520	RLC RETIREMENT	26,008.00	20,061.68	27,112.00	29,679.00	29,679.00	29,679.00
80559000	511540	RLC HEALTH INSURANCE	93,879.00	97,024.76	97,411.00	97,413.00	97,413.00	97,413.00
80559000	511560	RLC WORKERS COMPENSATION	6,898.00	2,744.10	624.00	661.00	661.00	661.00
TOTAL	80559000	RLC SOCIAL SE	532,546.00	519,701.59	545,094.00	571,478.00	571,478.00	571,478.00
80560100	**80560100**	**RLC WIC PROGRAM**						
80560100	501110	RLC SALARIES/WAGES	0.00	872.04	0.00	0.00	0.00	0.00
80560100	501120	RLC OVERTIME	0.00	18.23	0.00	0.00	0.00	0.00
80560100	501180	RLC NON PROD CT,ST,VT,SS	0.00	199.94	0.00	0.00	0.00	0.00
80560100	511510	RLC SOCIAL SECURITY	0.00	66.39	0.00	0.00	0.00	0.00
80560100	511520	RLC RETIREMENT	0.00	(304.90)	0.00	0.00	0.00	0.00
80560100	511540	RLC HEALTH INSURANCE	0.00	(2,554.09)	0.00	0.00	0.00	0.00
80560100	511560	RLC WORKERS COMPENSATION	0.00	17.22	0.00	0.00	0.00	0.00
TOTAL	80560100	RLC WIC PROGR	0.00	(1,685.17)	0.00	0.00	0.00	0.00
80561000	**80561000**	**RLC PLANT OPERATIONS**						
80561000	501110	RLC SALARIES/WAGES	324,237.00	359,563.11	300,374.00	359,421.00	359,421.00	359,421.00
80561000	501120	RLC OVERTIME	20,000.00	18,246.36	16,000.00	20,395.00	20,395.00	20,395.00
80561000	501180	RLC NON PROD CT,ST,VT,SS	48,449.00	41,274.06	44,884.00	53,707.00	53,707.00	53,707.00
80561000	501350	RLC SPECIAL PAY/ON CALL	0.00	26,545.83	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80561000	501360	RLC UNUSED BENEFITS	0.00	9,642.20	0.00	0.00	0.00	0.00
80561000	511510	RLC SOCIAL SECURITY	30,040.00	31,480.45	27,636.00	33,164.00	33,164.00	33,164.00
80561000	511520	RLC RETIREMENT	25,715.00	23,103.49	23,995.00	29,743.00	29,743.00	29,743.00
80561000	511540	RLC HEALTH INSURANCE	115,195.00	126,911.48	110,427.00	132,516.00	132,516.00	132,516.00
80561000	511560	RLC WORKERS COMPENSATION	6,820.00	8,049.14	5,455.00	7,370.00	7,370.00	7,370.00
TOTAL	80561000	RLC PLANT OPE	570,456.00	644,816.12	528,771.00	636,316.00	636,316.00	636,316.00
80562000	**80562000**	**RLC HOUSEKEEPING**						
80562000	501110	RLC SALARIES/WAGES	305,626.00	302,090.45	369,334.00	375,581.00	375,581.00	375,581.00
80562000	501120	RLC OVERTIME	5,000.00	6,839.46	6,000.00	9,700.00	9,700.00	9,700.00
80562000	501180	RLC NON PROD CT,ST,VT,SS	45,668.00	41,730.37	55,188.00	56,121.00	56,121.00	56,121.00
80562000	501350	RLC SPECIAL PAY/ON CALL	0.00	8,880.34	0.00	0.00	0.00	0.00
80562000	501360	RLC UNUSED BENEFITS	0.00	6,008.59	0.00	0.00	0.00	0.00
80562000	511510	RLC SOCIAL SECURITY	27,256.00	25,907.29	32,935.00	33,766.00	33,766.00	33,766.00
80562000	511520	RLC RETIREMENT	19,639.00	14,438.22	25,726.00	26,656.00	26,656.00	26,656.00
80562000	511540	RLC HEALTH INSURANCE	123,810.00	136,570.03	150,650.00	137,637.00	137,637.00	137,637.00
80562000	511560	RLC WORKERS COMPENSATION	6,429.00	6,767.82	6,707.00	7,505.00	7,505.00	7,505.00
TOTAL	80562000	RLC HOUSEKEEP	533,428.00	549,232.57	646,540.00	646,966.00	646,966.00	646,966.00
80562100	**80562100**	**RLC RECYCLING**						
80562100	501150	RLC WORKSHOP CLIENT WAGES	32,000.00	21,954.42	32,000.00	32,000.00	32,000.00	32,000.00
80562100	511510	RLC SOCIAL SECURITY	2,448.00	1,679.49	2,448.00	2,448.00	2,448.00	2,448.00
80562100	511560	RLC WORKERS COMPENSATION	0.00	624.24	0.00	0.00	0.00	0.00
TOTAL	80562100	RLC RECYCLING	34,448.00	24,258.15	34,448.00	34,448.00	34,448.00	34,448.00
80563000	**80563000**	**RLC LAUNDRY**						
80563000	501110	RLC SALARIES/WAGES	164,884.00	154,119.79	160,184.00	168,204.00	168,204.00	168,204.00
80563000	501120	RLC OVERTIME	1,600.00	7,597.85	8,000.00	3,600.00	3,600.00	3,600.00
80563000	501180	RLC NON PROD CT,ST,VT,SS	24,638.00	1,408.47	23,936.00	25,134.00	25,134.00	25,134.00
80563000	501350	RLC SPECIAL PAYS/ON CALL/COMP	0.00	566.18	0.00	0.00	0.00	0.00
80563000	501360	RLC UNUSED BENEFITS	0.00	18,086.10	0.00	0.00	0.00	0.00
80563000	511510	RLC SOCIAL SECURITY	14,621.00	14,913.90	14,697.00	15,066.00	15,066.00	15,066.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80563000	511520	RLC RETIREMENT	8,361.00	10,816.54	10,378.00	13,920.00	13,920.00	13,920.00
80563000	511540	RLC HEALTH INSURANCE	59,862.00	47,295.72	49,292.00	58,362.00	58,362.00	58,362.00
80563000	511560	RLC WORKERS COMPENSATION	3,468.00	3,781.43	2,909.00	3,348.00	3,348.00	3,348.00
TOTAL	80563000	RLC LAUNDRY	277,434.00	258,585.98	269,396.00	287,634.00	287,634.00	287,634.00
80571000	**80571000**	**RLC MEDICAL RECORDS**						
80571000	501110	RLC SALARIES/WAGES	131,864.00	137,159.45	136,372.00	149,274.00	149,274.00	149,274.00
80571000	501120	RLC OVERTIME	4,000.00	2,272.01	2,800.00	2,800.00	2,800.00	2,800.00
80571000	501180	RLC NON PROD CT,ST,VT,SS	19,704.00	21,969.91	20,377.00	22,305.00	22,305.00	22,305.00
80571000	511510	RLC SOCIAL SECURITY	11,901.00	10,511.39	12,206.00	13,340.00	13,340.00	13,340.00
80571000	511520	RLC RETIREMENT	10,458.00	8,229.18	10,894.00	12,354.00	12,354.00	12,354.00
80571000	511540	RLC HEALTH INSURANCE	63,948.00	66,421.07	66,256.00	66,258.00	66,258.00	66,258.00
80571000	511560	RLC WORKERS COMPENSATION	2,774.00	264.08	251.00	279.00	279.00	279.00
TOTAL	80571000	RLC MEDICAL R	244,649.00	246,827.09	249,156.00	266,610.00	266,610.00	266,610.00
80572000	**80572000**	**RLC ADMINISTRATION**						
80572000	501110	RLC SALARIES/WAGES	730,587.00	672,593.38	723,981.00	836,003.00	836,003.00	836,003.00
80572000	501120	RLC OVERTIME	4,000.00	12,505.14	15,000.00	15,000.00	15,000.00	15,000.00
80572000	501180	RLC NON PROD CT,ST,VT,SS	109,168.00	108,959.60	108,181.00	124,920.00	124,920.00	124,920.00
80572000	501350	RLC SPECIAL PAY/ON CALL	0.00	64.00	0.00	0.00	0.00	0.00
80572000	501360	RLC UNUSED BENEFITS	0.00	11,461.04	0.00	150,000.00	150,000.00	150,000.00
80572000	501410	RLC COUNTY BOARD PER DIEM	4,000.00	3,211.00	4,000.00	400.00	400.00	400.00
80572000	511510	RLC SOCIAL SECURITY	64,547.00	56,405.43	64,808.00	86,438.00	86,438.00	86,438.00
80572000	511520	RLC RETIREMENT	56,275.00	42,864.42	55,577.00	76,407.00	76,407.00	76,407.00
80572000	511540	RLC HEALTH INSURANCE	230,389.00	214,334.84	229,923.00	238,998.00	238,998.00	238,998.00
80572000	511560	RLC WORKERS COMPENSATION	1,428.00	9,732.51	6,507.00	4,114.00	4,114.00	4,114.00
80572000	533390	RLC MILEAGE	0.00	980.65	0.00	0.00	0.00	0.00
TOTAL	80572000	RLC ADMINISTR	1,200,394.00	1,133,112.01	1,207,977.00	1,532,280.00	1,532,280.00	1,532,280.00
80810100	**80810100**	**RLC PURCHASED SERVICES**						
80810100	522120	RLC OUTSIDE LEGAL SERVICES	2,500.00	6,182.15	2,500.00	12,000.00	12,000.00	12,000.00
80810100	522130	RLC PUR SRVCS-AUDITING	54,000.00	43,858.65	54,000.00	58,000.00	58,000.00	58,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80810100	522700	RLC PUR SRVCS-NURSING	1,423,915.00	3,878,312.60	4,209,725.00	4,209,725.00	4,209,725.00	4,209,725.00
80810100	522701	RLC PUR SRVCS-OT THERAPY	240,000.00	246,385.61	240,000.00	250,000.00	250,000.00	250,000.00
80810100	522702	RLC PUR SRVCS-PT THERAPY	225,000.00	261,800.17	255,809.00	255,000.00	255,000.00	255,000.00
80810100	522703	RLC PUR SRVCS-ST THERAPY	75,000.00	121,444.06	108,257.00	110,000.00	110,000.00	110,000.00
80810100	525500	RLC PUR SRVCS-LABORATORY	13,000.00	3,048.44	5,000.00	5,000.00	5,000.00	5,000.00
80810100	525505	RLC PUR SRVCS-PHARMACIST CONSL	9,000.00	9,607.50	8,815.00	8,815.00	8,815.00	8,815.00
80810100	525515	RLC PUR SRVCS-PSYCHIATRY/PSYC	15,000.00	12,275.00	14,142.00	12,000.00	12,000.00	12,000.00
80810100	526000	RLC PUR SRVCS-PHYSICIAN FEES	20,000.00	19,543.03	21,863.00	40,000.00	40,000.00	40,000.00
TOTAL	80810100	RLC PURCHASED	2,077,415.00	4,602,457.21	4,920,111.00	4,960,540.00	4,960,540.00	4,960,540.00
80810500	**80810500**	**RLC UTILITIES**						
80810500	525560	RLC UTILITIES-ELECTRICITY	220,000.00	218,371.39	203,620.00	240,000.00	240,000.00	240,000.00
80810500	525570	RLC UTILITIES-NATURAL GAS	168,000.00	118,474.38	139,951.00	161,000.00	161,000.00	161,000.00
80810500	525580	RLC UTILITIES-TELEPHONE	34,000.00	27,650.39	44,654.00	66,000.00	66,000.00	66,000.00
80810500	525595	RLC UTILITIES OPERATING LEASES	21,000.00	29,820.73	27,600.00	36,000.00	36,000.00	36,000.00
TOTAL	80810500	RLC UTILITIES	443,000.00	394,316.89	415,825.00	503,000.00	503,000.00	503,000.00
80811000	**80811000**	**RLC SUPPLIES AND OTHER EXP**						
80811000	535600	RLC SOE-NURSING	450,000.00	698,080.28	670,000.00	975,000.00	975,000.00	975,000.00
80811000	535601	RLC SOE-NURSE AID TRAINING	20,000.00	16,131.36	20,000.00	20,000.00	20,000.00	20,000.00
80811000	535605	RLC SOE-DRUGS AND MEDICINE	230,000.00	456,181.94	340,000.00	385,000.00	385,000.00	385,000.00
80811000	535609	RLC SOE-SPEECH THERAPY	6,000.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00
80811000	535610	RLC SOE-OCCUPATIONAL THERAPY	6,000.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00
80811000	535611	RLC SOE-OTHER THERAPIES	6,000.00	6,759.71	7,863.00	19,000.00	19,000.00	19,000.00
80811000	535612	RLC SOE-PHYSICAL THERAPY	6,000.00	6,254.91	3,000.00	3,000.00	3,000.00	3,000.00
80811000	535613	RLC SOE-COMMUNITY OUTREACH	0.00	20,385.85	0.00	0.00	0.00	0.00
80811000	535615	RLC SOE-SOCIAL SERVICES	3,200.00	3,280.66	3,200.00	3,200.00	3,200.00	3,200.00
80811000	535616	RLC SOE-ACTIVITY THERAPY	14,000.00	16,624.20	20,000.00	20,000.00	20,000.00	20,000.00
80811000	535620	RLC SOE-FOOD	796,000.00	931,867.47	903,620.00	1,005,000.00	1,005,000.00	1,005,000.00
80811000	535625	RLC SOE-OTHER DIETARY SUPPLIES	84,530.00	107,099.48	107,054.00	120,000.00	120,000.00	120,000.00
80811000	535630	RLC SOE-PLANT AND MAINTENANCE	450,000.00	692,502.93	900,762.00	1,062,000.00	1,062,000.00	1,062,000.00
80811000	535635	RLC SOE-MOTOR VEHICLES	30,000.00	34,701.20	30,000.00	49,000.00	49,000.00	49,000.00
80811000	535640	RLC SOE-HOUSEKEEPING	165,000.00	181,334.72	197,987.00	212,000.00	212,000.00	212,000.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80811000	535645	RLC SOE-LAUNDRY	26,000.00	28,671.35	26,000.00	33,000.00	33,000.00	33,000.00
80811000	535650	RLC SOE-MEDICAL RECORDS	16,000.00	11,585.43	16,000.00	12,000.00	12,000.00	12,000.00
80811000	535655	RLC SOE-ADMINISTRATION	240,000.00	377,845.46	350,000.00	578,000.00	578,000.00	578,000.00
80811000	535671	RLC SOE-DAY CARE OUTREACH	50,000.00	50,803.92	60,000.00	76,000.00	76,000.00	76,000.00
80811000	535673	RLC SOE-COMM SUPPORT PROGRAM	0.00	254.30	0.00	0.00	0.00	0.00
80811000	535674	RLC SOE-BEAUTY SHOP	2,000.00	738.15	2,000.00	2,000.00	2,000.00	2,000.00
80811000	535676	RLC SOE-WOODLAND & CARE CBRF	10,000.00	10,132.38	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL	80811000	RLC SUPPLIES	2,610,730.00	3,651,235.70	3,673,486.00	4,590,200.00	4,590,200.00	4,590,200.00
80811057	**80811057**	**RLC SOE INSERVICE & TRAVEL**						
80811057	535657	RLC SOE-INSERVICE/TRAVEL	30,000.00	9,727.27	30,000.00	30,000.00	30,000.00	30,000.00
TOTAL	80811057	RLC SOE INSER	30,000.00	9,727.27	30,000.00	30,000.00	30,000.00	30,000.00
80811058	**80811058**	**RLC SOE WELLNESS PROGRAM E**						
80811058	535658	RLC SOE-WELLNESS PROGRAM	0.00	412.90	0.00	0.00	0.00	0.00
TOTAL	80811058	RLC SOE WELLN	0.00	412.90	0.00	0.00	0.00	0.00
80811059	**80811059**	**RLC SOE ADVERTISING EXPENS**						
80811059	535659	RLC SOE-ADVERTISING	50,000.00	82,212.27	100,000.00	100,000.00	100,000.00	100,000.00
TOTAL	80811059	RLC SOE ADVER	50,000.00	82,212.27	100,000.00	100,000.00	100,000.00	100,000.00
80811060	**80811060**	**RLC SOE INSURANCE**						
80811060	535660	RLC SOE-INSURANCE	120,000.00	129,958.51	130,000.00	135,000.00	135,000.00	135,000.00
TOTAL	80811060	RLC SOE INSUR	120,000.00	129,958.51	130,000.00	135,000.00	135,000.00	135,000.00
80811061	**80811061**	**RLC SOE STATE BED TAX**						
80811061	535661	RLC SOE-STATE BED TAX	525,600.00	525,600.00	525,600.00	525,600.00	525,600.00	525,600.00
TOTAL	80811061	RLC SOE STATE	525,600.00	525,600.00	525,600.00	525,600.00	525,600.00	525,600.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
80811065	**80811065 RLC SOE COMMISSARY**							
80811065	535665	RLC SOE-COMMISSARY	4,000.00	5.00	800.00	800.00	800.00	800.00
TOTAL	80811065 RLC SOE COMMI		4,000.00	5.00	800.00	800.00	800.00	800.00
80811070	**80811070 RLC SOE CLOTHING**							
80811070	535670	RLC SOE-CLOTHING	0.00	0.00	20,000.00	20,000.00	20,000.00	20,000.00
TOTAL	80811070 RLC SOE CLOTH		0.00	0.00	20,000.00	20,000.00	20,000.00	20,000.00
80811080	**80811080 RLC SOE BAD DEBT EXPENSE**							
80811080	464550	RLC - BAD DEBT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
80811080	535800	RLC BAD DEBT	0.00	607,764.82	0.00	0.00	0.00	0.00
TOTAL	80811080 RLC SOE BAD D		0.00	607,764.82	0.00	0.00	0.00	0.00
80811500	**80811500 RLC DEPRECIATION**							
80811500	535675	RLC DEPRECIATION	0.00	926,360.89	0.00	0.00	0.00	0.00
80811500	548300	RLC ASST RETIRMNT OBLIG EXPG83	0.00	3,252.00	0.00	0.00	0.00	0.00
TOTAL	80811500 RLC DEPRECIAT		0.00	929,612.89	0.00	0.00	0.00	0.00
80813200	**80813200 RLC OTHER INTEREST EXPENSE**							
80813200	565692	RLC OTHER INTEREST EXPENSE	84,565.00	84,623.31	59,030.00	33,014.00	33,014.00	33,014.00
TOTAL	80813200 RLC OTHER INT		84,565.00	84,623.31	59,030.00	33,014.00	33,014.00	33,014.00
88000000	**88000000 RLC CAPITAL EXP FUND BALAN**							
88000000	588230	RLC CAPITAL IMPROVEMENTS	252,500.00	0.00	1,057,000.00	1,565,606.00	1,565,606.00	1,565,606.00
TOTAL	**88000000 RLC CAPITAL E**		252,500.00	0.00	1,057,000.00	1,565,606.00	1,565,606.00	1,565,606.00
TOTAL	**500 CCRLC ENTERPRISE F**		0.00	18,239.41	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
502	**502 WEHSC (CCRLC COMMISSION)**							
89000000	**89000000 RLC WEHSC-CCRLC COMMISSION**							
89000000	526020	RLC PUR SRVCS-LEGAL	0.00	4,717.50	0.00	0.00	0.00	0.00
TOTAL	89000000	RLC WEHSC-CCR	0.00	4,717.50	0.00	0.00	0.00	0.00
89810600	89810600	RLC WEHSC FACLTY LEASE MGT						
89810600	526300	RLC FACILITY LEASE/MNGMNT FEE	0.00	252.65	0.00	0.00	0.00	0.00
TOTAL	89810600	RLC WEHSC FAC	0.00	252.65	0.00	0.00	0.00	0.00
TOTAL	502	WEHSC (CCRLC COMMI	0.00	4,970.15	0.00	0.00	0.00	0.00
TOTAL	**80**	**REHABILITATION & LI**	0.00	23,209.56	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
90 HEALTH INSURANCE								
710	710 HEALTH INSURANCE INTERNAL SE							
90100000	90100000 HEALTH INSURANCE SELF FUND							
90100000	477406	STOP LOSS REIMBURS/SUBROGAA	0.00	(13.63)	0.00	0.00	0.00	0.00
90100000	579210	HLTH TRANSFER TO GENERAL FUND	0.00	2,751.38	0.00	0.00	0.00	0.00
TOTAL	90100000 HEALTH INSURA		0.00	2,737.75	0.00	0.00	0.00	0.00
TOTAL	710 HEALTH INSURANCE I		0.00	2,737.75	0.00	0.00	0.00	0.00
TOTAL	**90 HEALTH INSURANCE**		0.00	2,737.75	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
91 ROD CUSTODIAL FUND								
871	**871 ROD CUSTODIAL FUND**							
91100000	91100000 ROD CUSTODIAL FUND							
91100000	440000	ROD COLLECTIONS CUSTODIAL FND	0.00	(457,204.54)	0.00	0.00	0.00	0.00
91100000	530000	ROD CU PYMNT TO ST CUSTODIAL A	0.00	457,204.54	0.00	0.00	0.00	0.00
TOTAL	91100000 ROD CUSTODIAL		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	871 ROD CUSTODIAL FUND		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**91 ROD CUSTODIAL FUND**		0.00	0.00	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
93 SPECIAL ASSESSMENTS TRUST FUND								
870	870 SPECIAL ASSESSMENTS TRUST FUND							
93100000	93100000 SPEICAL ASSESSMENTS TRUST							
93100000	478870	DELQ SPEC ASSESSMENT PURCH TXR	0.00	(30,986.14)	0.00	0.00	0.00	0.00
93100000	547870	DELQ SPEC ASSESSMENT PD TX JUR	0.00	33,514.33	0.00	0.00	0.00	0.00
TOTAL	93100000 SPEICAL ASSES		0.00	2,528.19	0.00	0.00	0.00	0.00
TOTAL	870 SPECIAL ASSESSMENT		0.00	2,528.19	0.00	0.00	0.00	0.00
TOTAL	**93 SPECIAL ASSESSMENTS**		0.00	2,528.19	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
94 CLERK OF COURT CUSTODIAL FUND								
873	873 CLERK OF COURT CUSTODIAL FUND							
94100000	94100000 CLERK OF COURT CUSTODIAL F							
94100000	440000	CLRK CRT COLLECTION CUSTODL FD	0.00	(833,397.10)	0.00	0.00	0.00	0.00
94100000	530000	CLERK CRT PYMNT TO ST CUSTODL	0.00	831,183.94	0.00	0.00	0.00	0.00
TOTAL	94100000 CLERK OF COUR		0.00	(2,213.16)	0.00	0.00	0.00	0.00
TOTAL	873 CLERK OF COURT CUS		0.00	(2,213.16)	0.00	0.00	0.00	0.00
TOTAL	**94 CLERK OF COURT CUST**		0.00	(2,213.16)	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
95 FAMILY TRUST FUND								
800	800 FAMILY TRUST FUND							
95100000	**95100000 FAMILY TRUST FUND**							
95100000	460000	FAMILY TRUST FEES	0.00	(15,100.02)	0.00	0.00	0.00	0.00
TOTAL	95100000 FAMILY TRUST		0.00	(15,100.02)	0.00	0.00	0.00	0.00
TOTAL	800 FAMILY TRUST FUND		0.00	(15,100.02)	0.00	0.00	0.00	0.00
TOTAL	**95 FAMILY TRUST FUND**		0.00	(15,100.02)	0.00	0.00	0.00	0.00

ACCOUNTS FOR:			2024 REVISED BUD	2024 ACTUAL	2025 REVISED BUD	2026 DEPT COMM	2026 FIN COMM	2026 CO BOARD ADOPTED
96 DOG LICENSE TRUST FUND								
810	810 DOG LICENSE TRUST FUND							
96100000	96100000 ANIMAL CONTROL-DOG LIC							
96100000	443130	DOG LICENSE	0.00	(23,407.30)	0.00	0.00	0.00	0.00
96100000	525990	DOG TRUST PAY MUNICIPALITIES	0.00	21,474.00	0.00	0.00	0.00	0.00
96100000	525991	DOG TRUST PAY DUE DOG ASSESSOR	0.00	1,403.50	0.00	0.00	0.00	0.00
96100000	533190	DOG TRUST OTHR OFFICE SUPPLIES	0.00	1,099.99	0.00	0.00	0.00	0.00
96100000	533210	DOG TRUST PUB OF LEGAL NOTICES	0.00	172.18	0.00	0.00	0.00	0.00
TOTAL	96100000 ANIMAL CONTRO		0.00	742.37	0.00	0.00	0.00	0.00
TOTAL	810 DOG LICENSE TRUST		0.00	742.37	0.00	0.00	0.00	0.00
TOTAL	**96 DOG LICENSE TRUST F**		0.00	742.37	0.00	0.00	0.00	0.00
		TOTAL REVENUE	(94,889,603.00)	(99,083,437.70)	(102,846,216.00)	(105,749,266.00)	(107,965,851.00)	(107,965,851.00)
		TOTAL EXPENSE	94,889,603.00	94,724,916.97	102,846,216.00	105,749,266.00	107,965,851.00	107,965,851.00
GRAND TOTAL			0.00	(4,358,520.73)	0.00	0.00	0.00	0.00