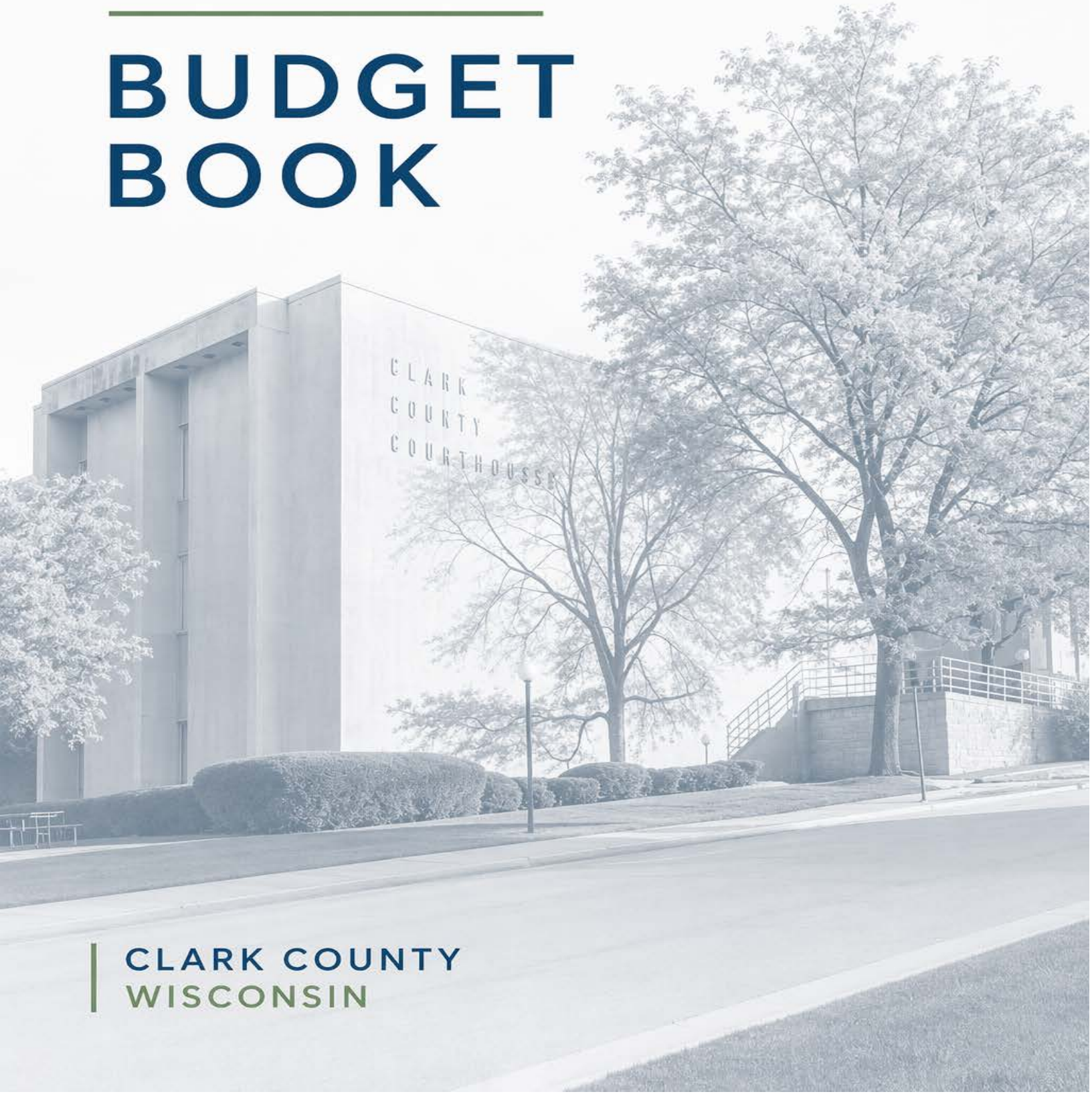
2027

BUDGET BOOK



CLARK COUNTY
WISCONSIN

Clark County
Board of Supervisors

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

October 2026

MEMO TO: Clark County Board of Supervisors

FROM: Finance Committee

SUBJECT: 2027 Budget Guidance

The Finance Committee has established the following goals, priorities, and expectations for development of the 2027 budget. These directives were set prior to meeting with department heads and committee chairpersons to ensure a consistent and fiscally responsible approach.

Budget Goals and Objectives

- Meet the levy limit as anticipated by the State of Wisconsin.
- Within that levy limit, ensure the maintenance and reliability of county infrastructure to avoid substantial increases in future property tax rates due to deferred maintenance.
- Safeguard the effective delivery of essential services and statutory protections.
- Preserve, to the greatest extent possible, the discretionary services currently offered by the county.

The committee acknowledges and appreciates the continued efforts of county departments since levy limits were enacted in 2006. For the 2027 budget, we anticipate a budget gap driven by multiple factors, including revenue fluctuations, expenditure increases, state-imposed levy limits, reduced fund balances, and needed capital investments.

Departmental Budget Instructions

To support responsible fiscal planning:

- **Departments are instructed to limit expenditure increases to no more than 1% (excluding capital outlay).**
    - Review your 2026 budgeted expenditures, subtract capital assets, and compare the result to proposed 2027 expenditures (also excluding capital assets).
    - The year-over-year increase must not exceed 1%.
- Capital assets (defined as items costing $5,000 or more) will be evaluated separately and in relation to countywide needs.
- **Additional consideration will be given to departments that have returned unused funds to the general fund over the last two years.**
    - A waiver is not required if the department does not exceed half of its two-year average returned funds (excluding capital outlay).
    - This calculation will be documented on page two of the budget narrative.

Despite efforts to control departmental costs, the countywide levy limit will continue to determine what is ultimately allowable in the final budget. The Finance Committee will closely review all mandated programs, cost-containment efforts, and steps taken to reduce expenditures when revenue losses occur. Even departments without levy increases may see adjustments to meet the county's balanced-budget requirement.

General Fund and Capital Planning

Departments must be **frugal and deliberate** when developing and approving budgets.

As part of the budget process, departments provided projected expenditure and revenue changes expected over the next five years. A countywide **Five-Year Capital Planning Guide** was also requested to support long-term capital expenditure planning.

One of the county's most urgent concerns is highway infrastructure funding. The levy alone cannot sustain road construction needs. In October, the Board approved short-term one-month debt financing totaling **$6,000,000**, including:

- $3,500,000 for county road construction
- $2,500,000 for capital outlay across various departments

These amounts are incorporated into the 2027 budget.

Ongoing Concerns and Monitoring

Uncertain factors—such as delayed infrastructure projects, out-of-home placements in human services, and unanticipated law enforcement or legal expenditures—create potential strain on the general fund. Continued attention to preserving fund balance and addressing the long-term consequences of deferred capital work will be essential.

Once implemented in January, the 2027 budget will require active monitoring by oversight committees and the Finance Committee to respond promptly to significant deviations from the adopted plan.

The committee reminds supervisors that Clark County is a large and complex service organization. We all share responsibility for ensuring that every tax dollar—regardless of its source—is managed efficiently and effectively.

We thank the supervising committees and department heads for their continued diligence and commitment throughout the budget process.

CLARK COUNTY FINANCE COMMITTEE

Ken Gerhardt, Chairman
Duane Boon
Brandon Hasz
DuWayne Trunkel
Joe Waichulis

01

2027 BUDGET

OVERVIEW



CLARK COUNTY
WISCONSIN

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Clark County
2027 Proposed Budget

The Budget at a Glance

Measure	2026 budget	2027 adopted	Change
Gross expenditures	$107,965,851	$108,930,183	+$964,332
Expenditures less transfers out	$100,445,851	$100,870,183	+0.42%
Property tax levy	$23,099,355	$23,313,974	+0.93%
Fund balance applied	$11,327,262	$11,099,348	−2.01%
Short term debt	$6,100,000	$6,000,000	−1.64%
Capital outlay	$6,303,502	$5,164,673	−18.07%

The budget provides $108.93 million in expenditures with matching funding for 2027. The County property tax levy totals $23.31 million, an increase of 0.93 percent from 2026. Fund balance and short-term borrowing continue to represent significant components of the overall funding plan.

The $108.93 million figure reflects the County's gross budget, which includes $8.06 million in transfers out between funds. Excluding these internal transfers produces $100.87 million in expenditures. Funding sources include taxes, program revenue, intergovernmental aid, borrowing, transfers, and the use of existing fund balance. Borrowing and fund balance help balance the annual budget, but they are not recurring operating revenues and do not provide ongoing support for program costs.

Within the General Fund, a department's net amount is supported by centrally budgeted countywide resources, including the property tax levy and other general revenues. This structure allows individual departments to focus on service delivery while relying on central budgeting to allocate shared operating revenue.

What Changes in 2027

Gross expenditures increase by $964,332, or 0.89 percent, for 2027. The budget reflects higher wages and benefits, which rise by $904,856, and increased operating costs, which rise by $1,060,961. These cost pressures are partially offset by reductions in contracted services and capital outlay, moderating the overall expenditure growth.

The Recurring Funding Question

The budget relies on $11.10 million of fund balance, representing 10.19 percent of the gross expenditure plan, and $6.00 million of short-term borrowing, representing 5.51 percent. Future budgets will need to revisit the availability of these resources alongside service costs and recurring revenues. Because fund balance and borrowing are not ongoing operating revenues, long-term financial planning must consider how recurring revenue streams will support continuing service commitments as one-time resources fluctuate.

Where is the Budget Spent

Use of funds	2026 budget	2027 adopted	Dollar change
Wages and benefits	$53,260,403	$54,165,259	+$904,856
Contracts	$17,958,505	$17,555,849	−$402,656
Operations	$22,923,441	$23,984,402	+$1,060,961
Capital outlay	$6,303,502	$5,164,673	−$1,138,829
Transfers out	$7,520,000	$8,060,000	+$540,000
Total	$107,965,851	$108,930,183	+$964,332

The County's budget shows how resources shift across major expenditure categories from 2026 to 2027. Wages and benefits, which make up 49.72 percent of the gross budget, increase by $904,856 as personnel-related costs continue to drive much of the County's operating expenses. Operations grow by $1,060,961, reflecting items such as debt service and program-related costs rather than only office supplies. Reductions in contracts and capital outlay offset part of these increases, with capital outlay declining by $1,138,829 due to the accounting treatment of project-related expenses. Transfers out rise by $540,000 to support activity across funds. Overall, gross expenditures increase by $964,332, or 0.89 percent, from the prior year.

Employee Service Capacity

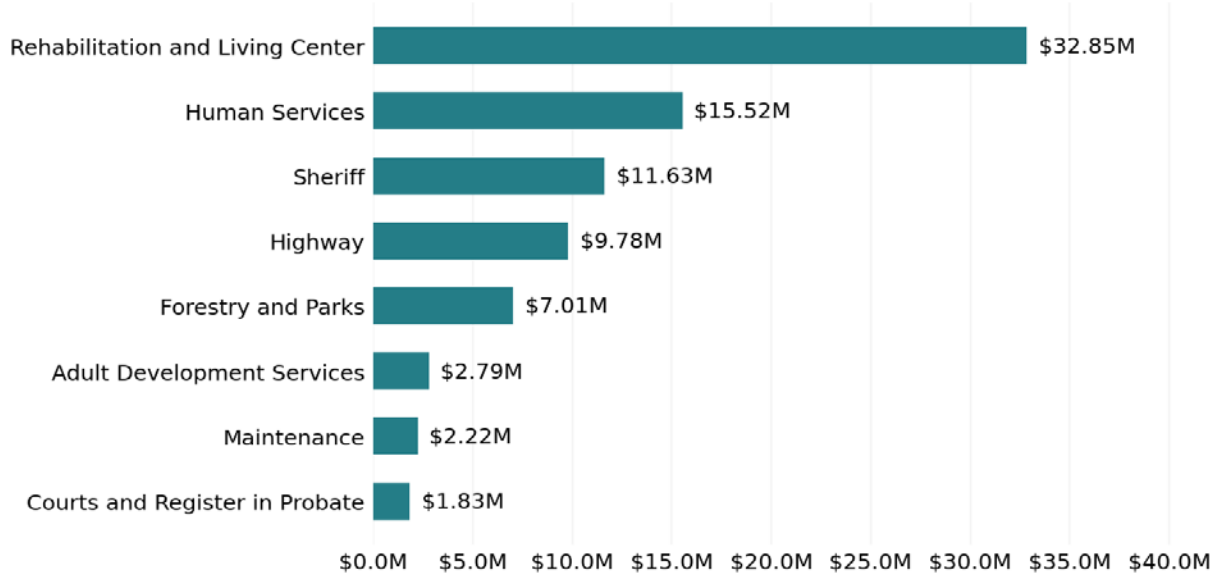
The countywide narratives identify 446 full-time and 220 part-time positions for 2027, compared with 443 full-time and 218 part-time positions in 2026. These figures represent position counts, not full-time equivalent (FTE) staffing measures. Position counts reflect authorized staffing levels, while FTE calculations adjust for part-time hours and provide a different measure of workforce capacity.

Employee Benefits

The County continues to invest in a comprehensive benefits package for employees in 2027. The County's costs include contributions toward health, dental, and vision insurance; retirement through the Wisconsin Retirement System; Social Security and Medicare; life insurance; short-term/long-term disability; and worker's compensation. Health insurance remains the largest benefit expense, with County contributions increasing across most coverage tiers. Retirement rates rise slightly for general and elected employees, while protective employees see a small decrease. Worker's compensation rates vary by job category, with some classifications increasing and others decreasing. Social Security, Medicare, vision coverage, and life insurance rates remain unchanged from 2026. Together, these benefits support the County's workforce and contribute significantly to overall personnel costs.

Spending Across Key County Services

The chart shows how different county services contribute to overall spending. The Rehabilitation and Living Center is the largest area of investment at $32.85 million, reflecting the size and complexity of its operations. Human Services is the next largest at $15.52 million, followed by the Sheriff's Office at $11.63 million. The Highway Department accounts for $9.78 million, and Forestry and Parks (excluding Fairgrounds) total $7.01 million. Smaller but important services—such as Adult Development Services, Maintenance, and Courts and Register in Probate—make up the remaining amounts. Together, these figures help show residents where the county directs its resources to support essential services across the community.



How the Budget is Funded

Funding source	2027 adopted	Share
Property tax levy	$23,313,974	21.40%
Federal and state	$13,537,672	12.43%
Local sources	$48,263,361	44.31%
Other sources	$4,655,828	4.27%
Transfers in	$2,060,000	1.89%
Short term debt	$6,000,000	5.51%
Fund balance applied	$11,099,348	10.19%
Total	$108,930,183	100.00%

The County's 2027 budget of $108.93 million is supported by a mix of local, state, federal, and one-time funding sources. Local sources—such as fees, service charges, and other receipts recorded in the ledger—make up the largest share at 44.31 percent. The property tax levy contributes 21.40 percent, while federal and state aid, shown separately, accounts for 12.43 percent. One-time resources also play a significant role: the budget applies $11.10 million of fund balance from prior years and uses $6.00 million in short-term borrowing to support planned capital expenditures. Transfers between funds and other smaller revenue sources complete the funding plan. Fund balance and borrowing help balance the budget but are not recurring operating revenues, so their future availability must be evaluated each year.

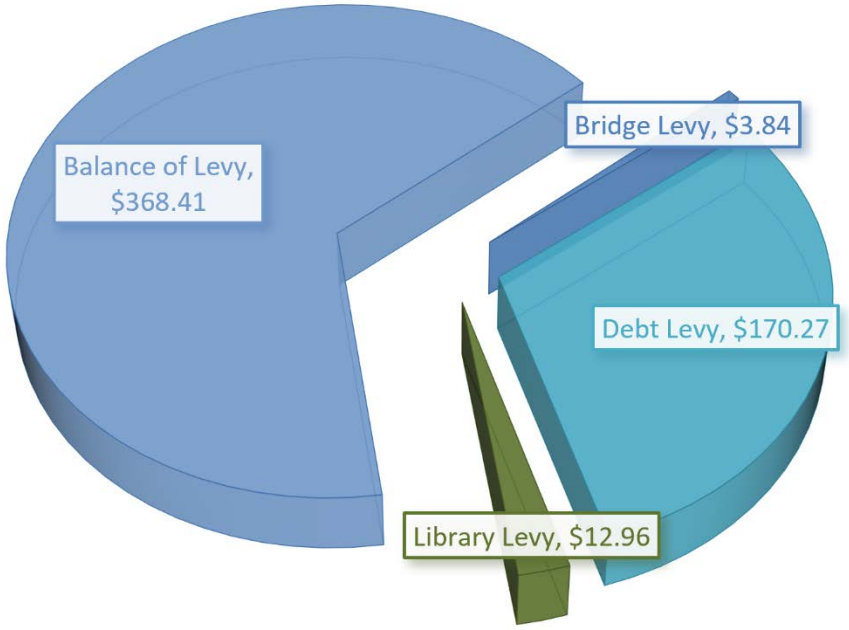
The Property Tax Picture

County levy component	2027 dollars	Share
Debt service	$7,146,354	30.7%
Bridge and culvert aid	$161,109	0.7%
Library levy component	$544,067	2.3%
Balance of county levy	$15,462,444	66.3%
Total county levy	$23,313,974	100.0%

The budgeted levy for 2027 totals $23,313,974, an increase of $214,619 from 2026. This levy is applied against an equalized property value of $4,197,075,200, which reflects the county's full market-based valuation for tax-rate purposes.

A Property Tax Levy Illustration

This illustration shows the approximate county tax generated from $100,000 of property value at the 2027 tax rate. At this rate, $100,000 in value produces about $555.48 in county tax, compared with about $588.46 under the 2026 rate. This example is for demonstration purposes only and does not represent an individual property tax bill. Actual county taxes depend on each property's assessed value and local assessment practices. School, municipal, and other taxing jurisdictions levy additional taxes not shown here. The accompanying pie chart displays how the county levy on $100,000 of value is allocated among major components, including the balance of the levy, the debt levy, the library levy, and the bridge levy, each labeled with its corresponding dollar amount.



A Higher Levy Can Accompany a Lower Rate

The levy represents the total amount of property tax collected by the County. The tax rate reflects the amount of tax paid per unit of property value. When the county's overall property tax base grows, it is possible to support a higher total levy while producing a lower tax rate. A reduction in the tax rate does not necessarily mean that every individual property owner will see a decrease in their tax bill, as changes in assessed value vary across properties.

Levy Limits in the Budget Process

The County's levy limit calculation includes an allowable base levy increase of $268,776, which reflects the amount by which the operating levy may grow based on net new

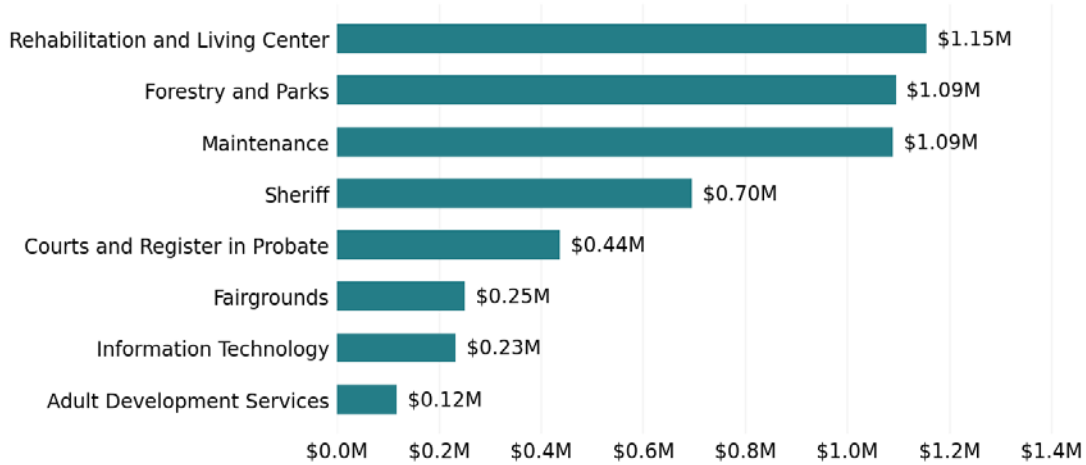
construction and other base-related factors defined in state law. In addition to this base growth, the levy limit formula permits several separate statutory adjustments, including those for bridge and culvert projects, library services, personal property aid, and eligible debt service.

These components are shown separately because they serve different purposes within the levy limit framework. The allowable base increase measures growth in the regular operating levy, while the total levy change incorporates all applicable adjustments authorized under state statute. The values presented reflect the county's application of these statutory provisions and are intended as an explanation of the levy limit calculation, not a new legal determination.

Capital and Infrastructure Needs

The detailed ledger reports $5,164,673 in capital outlay for the year. This figure reflects expenditures recorded within the capital outlay object category; however, it does not include the Highway Department's eligible capital expenses because the highway operation is accounted for as an enterprise fund. Under that structure, certain equipment, road work, and infrastructure costs are recorded within the enterprise fund rather than in the County's governmental-fund capital outlay line.

The County's borrowing plan authorizes $6,000,000 in short-term financing to support planned capital and infrastructure improvements across multiple project types. This represents a slight decrease compared to the 2026 short-term financing level of $6,100,000. These borrowing amounts represent overall financing needs and should not be equated with any single expense line. Because some eligible capital and infrastructure costs appear outside the capital outlay category, particularly those recorded in the Highway enterprise fund, the borrowing authority will differ from the capital outlay total shown in the governmental funds' ledger.



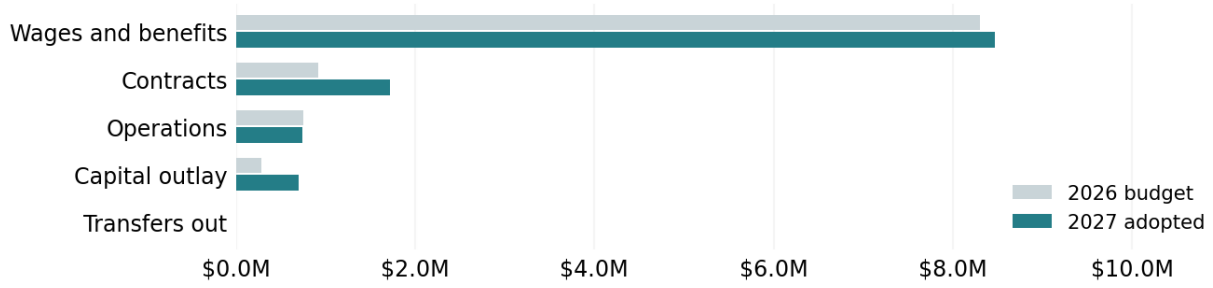
Department Highlights

The Department Highlights section provides an overview of the key services, priorities, and changes planned across County departments for 2027. Each department summary focuses on major initiatives, shifts in service demand, and budget influences that shape the year's operations. These narratives help illustrate how County resources support public safety, infrastructure, health and human services, community programs, and internal operations. They also distinguish between confirmed 2027 activities and longer-term concepts that may require future review. Together, the department highlights offer a clearer picture of how the budget supports essential services and the organizational capacity needed to deliver them.

Sheriff (Dept 42)

$11,627,914 2027 allocation | +13.4% from 2026

The Sheriff's Office provides countywide law enforcement and operates the jail. The 2027 budget maintains core response capacity to meet ongoing service demand and funds the next phase of the jail's computer and camera system upgrade. Because the department must continue responding to calls for service, it does not identify any reductions in service levels for 2027.



What Drives the Change

The largest category changes for 2027 include an increase of $807,654 in contracts, $412,896 in capital outlay, and $168,696 in wages and benefits. These figures reflect budgetary shifts rather than direct one-to-one links to specific staffing or operational decisions. The capital outlay increase includes funding for the radio system tower project, a major 2027 initiative supporting public safety communications. The table summarizes the financial changes by category but does not attribute every variance to a particular project or action.

How Expenditures are Supported

The department's 2027 allocation is funded through a combination of external and countywide resources. Federal and state revenues total $1,246,909, supplemented by $304,336 in local sources and $339,000 in short-term debt designated for capital needs. The remaining $9,737,669 is supported by centrally budgeted county resources, including the property tax levy and other general revenues.

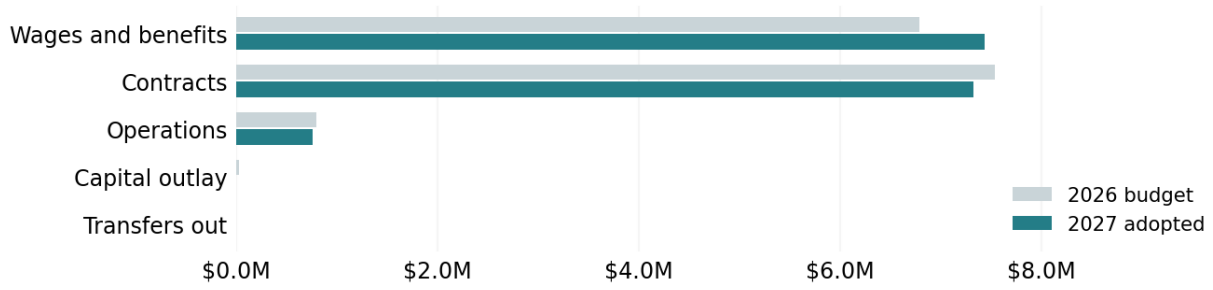
Human Services (Dept 54 & 56)

$15,521,283 2027 allocation | +2.4% from 2026

The 2027 budget supports the continued integration of Community Services and Social Services following the merger approved by the County Board in 2026. Throughout the prior year, leadership from both departments strengthened collaboration through regular coordination meetings and expanded partnerships with Public Health, school districts, and community agencies.

Department priorities for 2027 include family preservation, stable placements, Medicaid reimbursement, Adult Protective Services, and supported employment. These priorities are supported by measurable objectives such as increasing like-kin placements by 15%, maintaining out-of-home placements below 30% for families receiving preservation services, and achieving reunification within 12 months for at least half of participating families. The department also plans to expand Individual Placement and Support (IPS) services and utilize the Assertive Community Treatment (ACT) model for individuals with significant mental health needs

The service narrative reflects the transfer of the specialized volunteer transportation program to Aging, along with its related grant and match funding. These changes position the department to deliver more coordinated services under the unified Human Services structure.



What Drives the Change

The largest category changes in the 2027 budget include an increase of $652,599 in wages and benefits, offset by decreases of $220,646 in contracts and $41,293 in operations. These figures reflect overall budgetary shifts within the department's spending categories.

How Expenditures are Supported

The 2027 Human Services allocation is funded through a combination of county, state, federal, and one-time resources. The department receives $3,031,123 in property tax levy, along with $5,001,021 in federal and state funding and $6,989,129 from local sources, which include program revenues and service-related receipts. Other sources total $10, and $500,000 in fund balance is applied to support the overall budget. This funding profile combines the former Community Services and Social Services ledger departments—along with their related service accounts—to reflect the department's unified service structure following the 2026 merger.

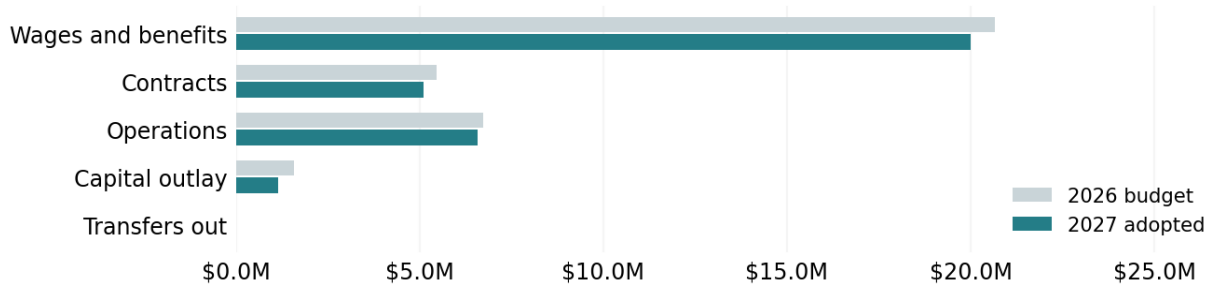
Rehabilitation and Living Center (Dept 80)

$32,847,159 2027 allocation | -4.6% from 2026

The Rehabilitation and Living Center (CCRLC) is the County's largest service operation, providing round-the-clock care for residents with medical and behavioral needs. The 2027 budget totals $32.85 million, a slight decrease from the prior year, and continues to support the daily care, meals, therapy, and facility services that residents depend on.

Several adjustments shape the 2027 budget. Staffing costs rise modestly, while reductions in overtime, open positions, and contracted services help keep overall expenses lower. At the same time, prices for food, supplies, and utilities continue to increase. Revenue is expected to decrease, mainly because of lower Medicaid payments tied to changes in resident census, and the Center uses less county levy support than in 2026.

CCRLC serves individuals from across Wisconsin and remains a specialized resource for counties seeking placement for residents with complex needs. The Center continues to focus on safe, high-quality care; maintaining staffing; and managing long-term facility needs such as equipment replacement and building upkeep. These efforts ensure that CCRLC can continue serving residents effectively while adapting to changes in funding and service demands.



What Drives the Change

The largest category changes in the 2027 budget include decreases of $663,431 in wages and benefits, $410,614 in capital outlay, and $349,040 in contracts. These shifts reflect adjustments within broad expenditure categories rather than direct links to specific projects or staffing actions.

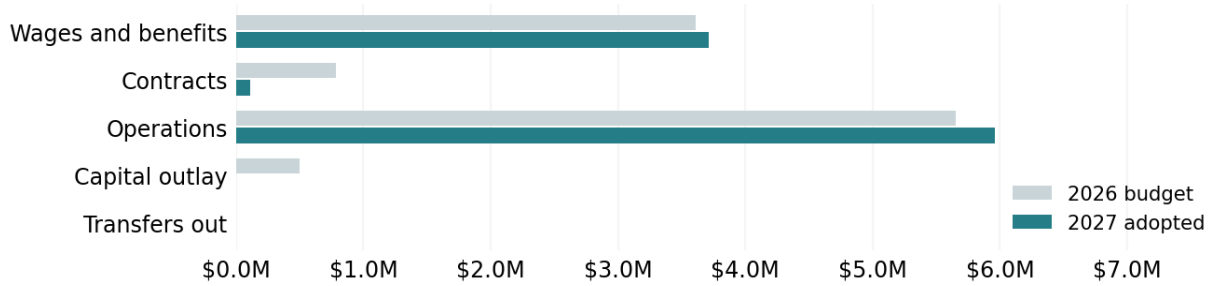
How Expenditures are Supported

The Rehabilitation and Living Center's 2027 allocation is supported through a combination of local and countywide resources. The budget includes $1,236,840 in property tax levy, along with $31,359,919 in local sources, which represent program revenues and service-related receipts. Other sources total $400, and $250,000 of fund balance is applied to support facility operations. These components reflect the Center's enterprise-fund structure, where most funding is generated through service revenues rather than county levy support.

Highway (Dept 75)

$9,784,719 2027 allocation | -7.2% from 2026

The 2027 work plan includes 14.7 miles of paving on CTH G, CTH I, and CTH W, supported by a construction budget of $4.7 million. Major maintenance activities include 31.2 miles of chip seal across the county highway system. Structure improvements include a box-culvert installation on CTH Y, a box-culvert repair on CTH F, and bridge work on CTH A and CTH M. These project commitments are carried out within an allocation that is lower than the 2026 level, primarily because large one-time expenses in the prior year—such as bridge construction and facility investments—do not recur in 2027. The budget maintains essential road maintenance and winter operations while accommodating year-to-year shifts in construction needs.



What Drives the Change

The department's 2027 allocation decreases primarily because several large one-time expenditures included in the 2026 budget do not recur. Bridge construction falls sharply from $766,200 in 2026 to $90,000 in 2027, reflecting the completion of prior-year structure work. The 2026 budget also included a $500,000 sand storage facility project, which is not repeated in 2027. Construction spending remains stable, but reductions in these non-recurring items lead to the overall budget decline from $10.55 million in 2026 to $9.78 million in 2027. Routine maintenance, winter operations, and the planned paving and chipseal programs continue at levels needed to sustain county road conditions.

How Expenditures are Supported

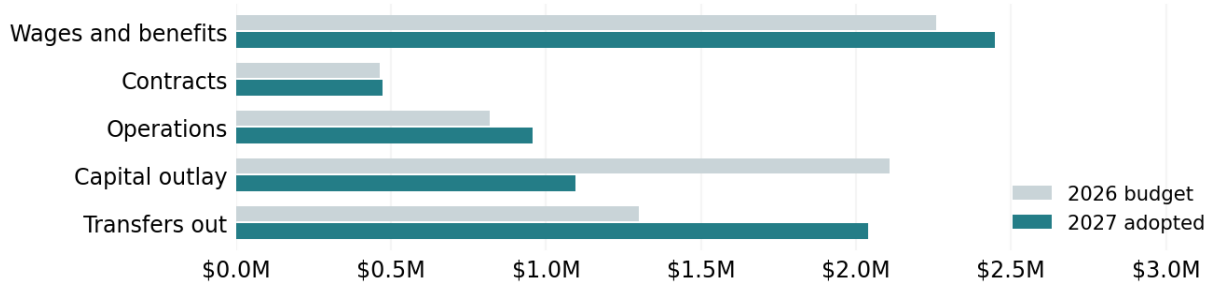
The Highway Department's 2027 allocation is funded through a combination of state, local, and county resources. Revenue support includes $1,453,000 in General Transportation Aids, $1,550,000 in state maintenance funding for RMA, PBM, and DMA activities, and $17,385 in miscellaneous revenues. The budget applies $980,427 of highway fund balance and receives $3,500,000 from the Debt Service Fund to support the construction program. The remaining portion, $2,283,907, is funded through the county property tax levy. Together, these sources provide the $9,784,719 needed to support 2027 construction, maintenance, and winter operations.

Forestry and Parks (Dept 62)

$7,013,594 2027 allocation | +0.9% from 2026

The department's 2027 priorities include oak regeneration, tree planting, sustainable timber harvests, park and campground road repairs, and erosion assessment. Road work at Russell Memorial Park and Campground is a particular focus as part of ongoing park maintenance and visitor-access improvements. Timber revenues and recreation program

income continue to play an important role in supporting the countywide funding budget, reducing reliance on general tax resources.



What Drives the Change

The Forestry & Parks 2027 budget reflects a modest 0.9 percent increase in total expenditures, driven primarily by personnel-related costs and selected program expansions. Salaries rise by approximately $98,387, and health insurance increases by $96,508, producing the department's largest single area of cost growth. Contracted services remain relatively stable, while operations increase in targeted areas, most notably tree planting, which expands from $48,000 to $130,000, adding $82,000 to the work plan.

Capital spending shifted significantly between 2026 and 2027. Several large one-time trail capital projects end, including the snowmobile trails capital program (reduced by $843,952) and ATV trail capital (reduced by $80,755). These reductions are partially offset by increased capital investment in recreation sites—for example, Russell Memorial Park rises $57,200 and BMWSA increases $50,000. Overall capital outlay declines in some programs while expanding in others, producing a rebalanced rather than uniformly reduced capital plan for 2027.

How Expenditures are Supported

The Forestry & Parks allocation is funded through a mix of timber revenues, recreation income, state aid, and countywide financing sources. Local revenues, particularly timber sales, remain the department's strongest revenue source, with $2,000,000 budgeted for 2027 from net wood products. Camping and day-use revenues across multiple parks remain stable, with only minor adjustments from 2026 levels.

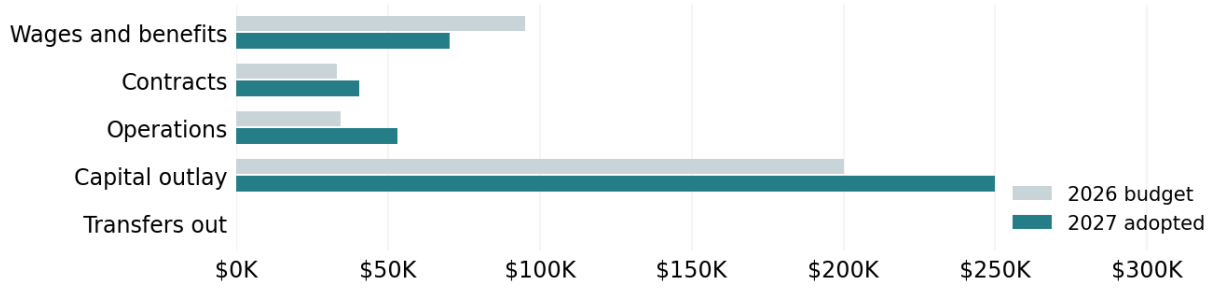
However, the revenue picture shifts considerably due to reductions in state and federal aid, which declined by $742,857 overall, driven mainly by Program 2 state grant reduction. To offset declining aid, the 2027 budget uses $1,826,235 of fund balance for operations—slightly less than 2026—and increases capital fund-balance support to $427,000 (up $52,000 from 2026).

Interfund support also plays a role. The department receives an $874,000 transfer from the Debt Service Fund, providing flexibility needed for capital commitments.

Fairgrounds (Dept 62)

$414,181 2027 allocation | +14.2% from 2026

The 2027 work program builds on several years of improvements at the Clark County Fairgrounds. Upcoming projects focus on removing the remaining overhead power lines along the east side of the grounds, making dining hall upgrades, and completing needed asphalt maintenance. These efforts continue the County's earlier investments in electrical system updates, repurposing barns for winter storage, and acquiring neighboring land to expand the Fairgrounds' long-term potential.



What Drives the Change

The Fairgrounds' 2027 allocation increases by 14.2 percent, driven largely by higher operational and capital needs. Staffing costs decrease, with wages falling from $68,344 to $51,817 (–24%), along with corresponding reductions in benefits. These savings help redirect resources toward facility upkeep.

The most significant upward pressures come from rising operating costs, including electricity (+3,000), heating fuel (+1,200), trash and sewage disposal (+1,400), and fire-equipment safety inspections (+955). These increases reflect both inflation and the higher costs of maintaining buildings and grounds used heavily throughout the year

Capital outlay also increases from $200,000 to $250,000, supporting infrastructure needs such as dining hall improvements, asphalt maintenance, and continued upgrades to the Fairgrounds electrical system. These investments are built on earlier work converting barns for winter storage and preparing newly acquired adjacent land for long-term Fairgrounds expansion.

Overall, the 2027 change is shaped by lower personnel costs, higher utilities and maintenance costs, and an increased capital investment program to keep the Fairgrounds safe, functional, and community-ready.

How Expenditures are Supported

The Fairgrounds budget is supported through a combination of local revenues, county levy, interfund transfers, and fund balance. Local revenue streams remain steady, with camping fees rising ($4,000 to $6,000), storage income increasing ($22,000 to $28,000), and rental facility revenue adjusting based on expected use ($20,000 to $10,000).

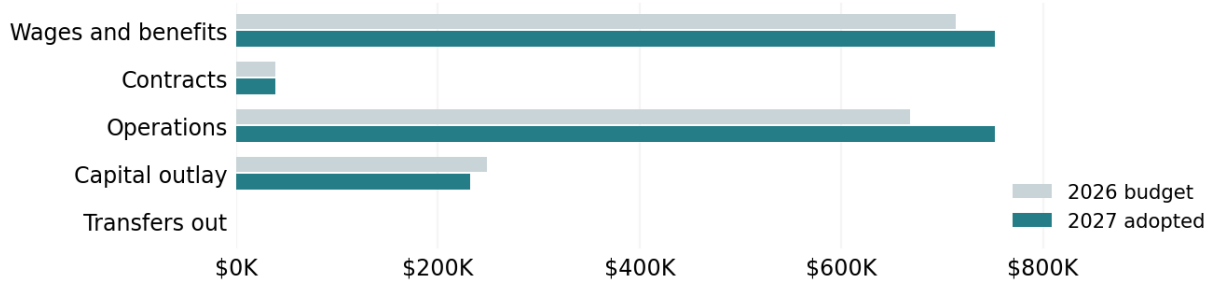
County levy support increases substantially, from a negligible amount in 2026 to $42,431 in 2027, reflecting the higher cost of maintaining and improving the Fairgrounds. The department also receives an interfund transfer from Forestry & Parks, of $312,000, to help smooth capital investments and reduce the impact on taxpayers.

Together, these funding sources allow the County to advance needed Fairgrounds projects while keeping user fees reasonable and maintaining flexibility for future improvements.

Information Technology (Dept 16)

$1,776,188 2027 allocation | +6.4% from 2026

The 2027 budget focuses on targeted upgrades—replacing two servers, refreshing 32 computers, and continuing cleanup of legacy system configurations—rather than broad hardware replacement. Overall, the increase is driven by higher wages, higher operating costs linked to cybersecurity and software licensing, and continued investment in modernizing core technology infrastructure that supports countywide operations.



What Drives the Change

The IT Department's 2027 allocation increases by 6.4 percent, driven primarily by higher personnel and operating costs. Salaries rise from $517,762 to $546,824 and benefits

increase from $195,829 to $205,990, reflecting normal wage progression and rising benefit expenses.

Operational needs grow as well, with total operations increasing by $84,123 ($667,923 to $752,046). Much of this is tied to software licensing, workstation supplies, and training, including an expansion of licensing costs (+$80,823) and increased funding for office equipment and training.

Capital outlay decreases slightly ($248,500 to $232,500), reflecting fewer large equipment purchases compared with prior years.

How Expenditures are Supported

The 2027 IT budget is funded through a combination of levy, local revenue, interfund transfers, and fund balance. The largest change comes from an increased levy contribution, which rises from $1,168,342 to $1,402,688 (+234,346). This shift reflects the growing cost of maintaining secure, reliable county systems and the rising cost of technology services.

Local revenue from miscellaneous IT services increases from $60,000 to $70,000, based on projected receipts from internal service charges and technology-related reimbursements.

Interfund transfers decline overall. The transfer from the General Fund drops from $100,000 to $0, while the transfer from the Debt Service Fund increases modestly ($90,500 to $103,500).

Fund balance use decreases from $250,000 to $200,000, reducing reliance on reserves while still supporting scheduled technology replacements included in the capital plan.

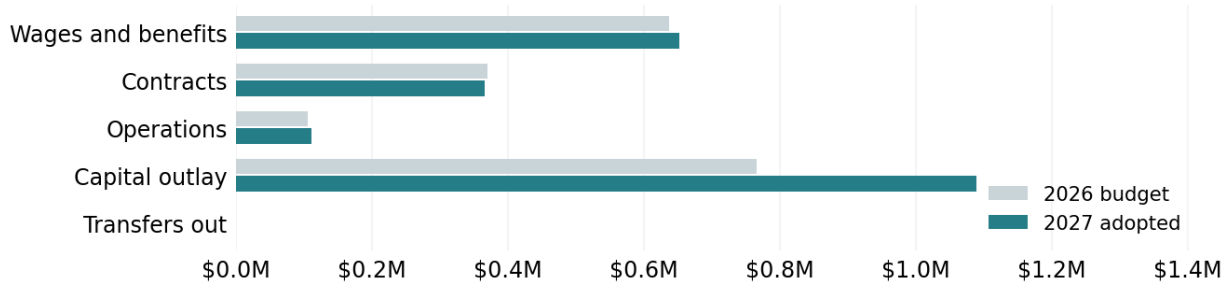
Together, these sources provide the $1,776,188 needed to maintain essential county technology, support cybersecurity, refresh aging equipment, and strengthen the reliability of services used daily by residents and staff.

Maintenance (Dept 32)

$2,217,549 2027 allocation | +18.2% from 2026

The Maintenance Department is responsible for the daily care, operation, and long-term stewardship of county facilities. This work includes building systems upkeep, custodial

services, grounds maintenance, utility management, and coordination of contracted services that support safe and functional public buildings. Staff provide routine maintenance, respond to service needs across departments, and ensure that essential infrastructures such as heating, cooling, plumbing, electrical, and mechanical systems—remains reliable.



What Drives the Change

The most significant driver of the 2027 increase is the budgeted $177,000 allocation to demolish the 1897 jail, a structure that has reached the end of its serviceable life. The demolition authority is included within the department's $1,089,000 capital outlay, which rises by $324,000 compared with 2026. This work is prompted by longstanding concerns about the building's deteriorated condition, extensive water damage, high heating costs, and the presence of asbestos and lead paint—issues that make continued use impractical and ongoing maintenance cost-prohibitive.

Beyond capital, the budget reflects routine adjustments across personnel, operations, and building maintenance lines. Salaries and benefits increase modestly +$15,034, while operating expenses rise for custodial supplies, plumbing repairs, and mechanical systems maintenance +$5,300. Contracted services decrease slightly as individual service agreements and utility-related budgets are rebalanced. Overall, the change is shaped by needed facility lifecycle decisions paired with the ongoing costs of supporting safe, functional county buildings.

How Expenditures are Supported

The Maintenance budget is funded primarily through the county levy and a small number of revenue transfers. Levy support increases substantially, rising from $1,126,640 in 2026 to $1,465,549 in 2027, a change of $338,909. This increase aligns with the rising cost of maintaining multiple county buildings and the expanded capital allocation.

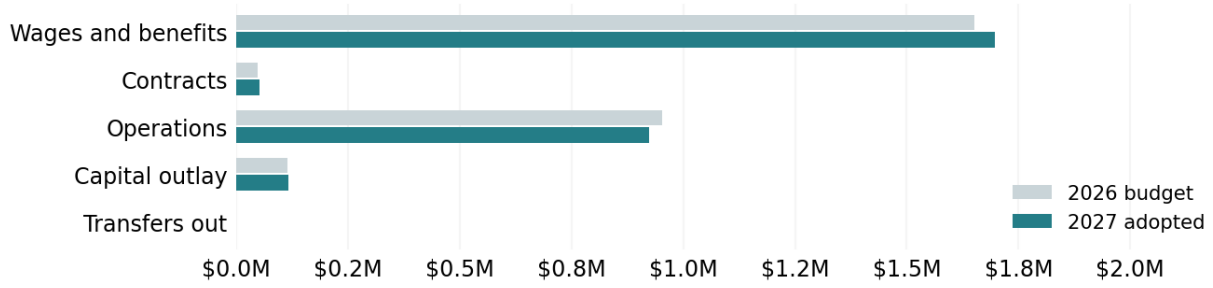
Together, levy funding and interfund transfers provide the resources necessary to support employee costs, facility contracts, building operations, and the capital authority required to maintain county facilities.

Adult Development Services (Dept 55)

$2,789,539 2027 allocation | +0.8% from 2026

Adult Development Services (ADS) provides prevocational, supported-work, and day-service programming for adults with developmental disabilities. The program partners with area businesses to offer contract work, on-site production, integrated employment opportunities, and food-service activities. Staff support participants in building vocational skills, increasing independence, and engaging in meaningful daily routines. ADS facilities and equipment enable a wide range of activities, from production and packaging to food-service operations and community-based work experience.

ADS experienced sustained program demand in 2026, providing 31,304 hours of work-related activity to 49 participants and placing individuals into long-term community employment. The program also saw 12 new participant referrals, indicating continued growth in service needs.



What Drives the Change

The 2027 allocation for ADS increases by 0.8 percent, reflecting a largely stable operational structure with several offsetting cost changes. The most substantial upward pressure comes from personnel. Salaries rise from $962,428 (2026 Budget Book) to $1,228,523, an increase of $266,095, and non-insurance benefits increase by $33,924. These increases are partially offset by a reduction in health insurance costs (–$32,466). Most of this increase is due to program wages being accounted for in operation in past budget cycles. The narrative has been updated to reflect correct placement verse last year's placement.

Operating expenses decrease significantly (–$270,557), due to the cost reallocation to wages, driven by reductions in production supplies, food-service operating lines, and other materials budgets linked to changes in the mix of contract work available. At the same time, contracted services rise sharply (+$23,800, an 85.6% increase) due to higher motor-vehicle maintenance, repair needs, and program-specific service agreements.

Capital outlay increases slightly (+$2,000), supporting limited equipment replacement ($25,000), bathroom remodel ($80,000), and replacement AC units ($12,000), but the narrative notes that not all identified needs fit within the 2027 capital capacity.

Programmatically, a key driver of operational adjustments is the reduction in pallet-production work from Wisconsin Bench, which requires ADS to diversify available contract projects. The department is working with WB and other area employers to develop new work streams—critical for maintaining vocational opportunities tailored to participants' needs.

How Expenditures are Supported

ADS relies on a combination of levy, local program revenues, other revenue sources, and planned fund balance use. Levy support increases by $86,512, from $946,727 to $1,033,239.

Local revenue decreases by $88,700, driven largely by reduced contract-work production revenue and modest changes in food-service and supported-work income. These changes reflect the shifting mix of available outsourced work.

Fund balance use remains constant at $300,000, providing planned support for ongoing operations without additional increases.

Together, these funding sources support the program's staffing, facility operations, transportation, production supplies, and selective capital purchases while ADS develops replacement work opportunities to sustain participant engagement.

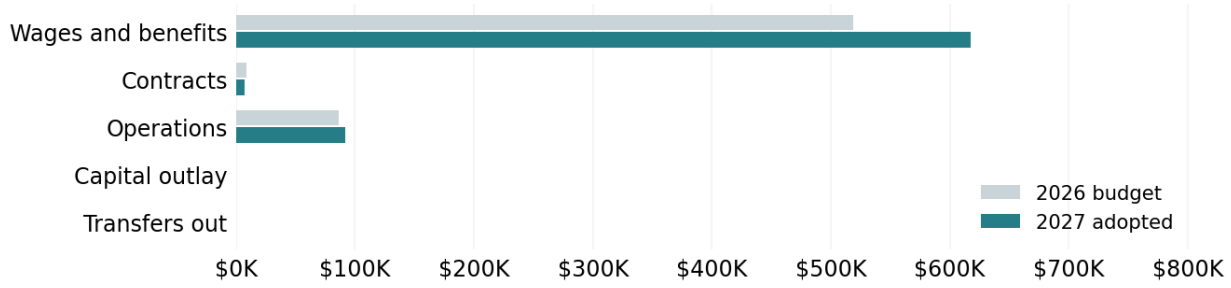
Aging and Disability Resource Center (Dept 51)

$717,071 2027 allocation | +16.9% from 2026

The Aging and Disability Resource Center (ADRC) serves as the community's primary access point for unbiased information, options counseling, and enrollment support for long-term care and related services. Staff assist older adults, adults with disabilities, caregivers, and families in navigating benefit programs, identifying support, and connecting

with services that enhance independence and quality of life. The ADRC also provides outreach, eligibility education, prevention programming, and disability and benefit specialist services.

In 2026, the ADRC helped secure more than $5 million in community benefits through Elder Benefit Specialist work and was recognized statewide for leadership within Disability Benefit Specialist training and administrative service models



What Drives the Change

The ADRC's 2027 allocation increases by 16.9 percent, driven primarily by higher personnel costs and the department's stated need for additional service capacity. Salaries increased from $347,365 to $401,578 (+54,213), and benefits increased by a combined $44,689, including a $36,046 increase in health insurance alone. These increases reflect both routine cost adjustments and the staffing demands associated with higher service volumes.

A major programmatic factor is the department's request for an additional ADRC Specialist position, up to 32 hours per week, with a projected maximum wage-and-benefit cost of $86,528. This is described as a time-and-task position with the ability to draw down Medicaid reimbursement, partially offsetting cost growth. Although the position is noted as a need within the 2027 objectives, the cost is understood as part of the department's overall budgeted capacity rather than a separately itemized addition.

Operational expenses rise modestly (+5,754), with increases in mileage and indirect cost allocations, while contracted services drop slightly (–850). The ADRC has no capital projects in 2027. Overall, the increase is driven by workforce needs and the infrastructure required to meet a growing demand for long-term care, education and assistance

How Expenditures are Supported

The ADRC relies heavily on state funding, which increases from $613,265 to $680,027 (+66,762). This support continues to serve as the primary funding source for mandated

ADRC services. Levy funding is introduced at $37,044 in 2027, providing additional support for program capacity needs.

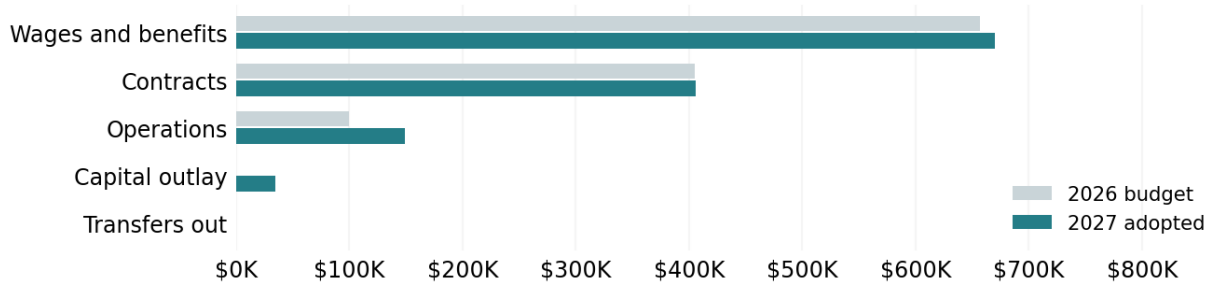
Together, these funding sources support the ADRC's capacity expansion goals, enabling increased service responsiveness and a more formalized process for educating residents about long-term care eligibility.

Aging (Dept 52)

$1,259,918 2027 allocation | +8.5% from 2026

The Aging program supports nutrition services, community engagement, benefit counseling, prevention initiatives, and transportation coordination for older adults across the county. Services include congregate and home-delivered meals, resource navigation, benefit specialist support, caregiver programs, prevention workshops, and partnerships with community senior centers. The department also works with meal-site partners and local organizations to sustain social connection, safety, and independence for aging residents.

In 2027, the department begins coordinating the transportation transfer, maintains partnerships with community providers including a private senior center in Thorp, and introduces new fiscal-monitoring software for Café 60 to support real-time financial accuracy and program oversight. The department also reports a reduction in the Owen Senior Center schedule by one day due to consistently low utilization.



What Drives the Change

The 2027 Aging allocation increases by 8.5 percent, driven by a combination of personnel, operational, and capital factors. Salaries and benefits rose modestly, with total wages and fringe increasing from $656,904 to $670,489 (+13,585). Health insurance increases by $8,139, and non-insurance benefits increase by $4,476. These routine adjustments account for part of the growth.

Operating expenses increased substantially (+48,785, a 48% rise), largely tied to nutrition-service costs, indirect cost allocations, and program needs associated with transportation coordination and Café 60 administrative improvements. Contracted services remain stable overall (+978), with small changes across auditing, dietician services, and telephone allocations.

How Expenditures are Supported

The Aging budget is supported primarily through a mix of levy, state and federal nutrition funding, local contributions, and—in 2027—a new $35,000 revenue entry associated with capital. Levy support increases from $612,961 to $673,823 (+60,862), reflecting both operating and capital needs.

Federal and state revenues increase by $53,486, driven by adjustments in Congregate (C1), Home-Delivered (C2), Title III-B, and other Aging program grants. Local revenue decreases by $51,000, reflecting changes in donations, meal-site contributions, and client payments—primarily within nutrition programs.

2027 Budget Other Department Overviews

County Board (Dept 11)

The County Board's 2027 budget reflects a modest overall decrease in expenditures, driven largely by lower per diem costs and a slight reduction in fringe benefits. Total salaries and benefits decrease by about 8.9 percent, while operational expenses increase by approximately $5,850 due to higher general operating needs. Contracted services remain minimal and largely unchanged. The levy requirement decreases by $1,855, matching the reduced expenditure level. Overall, the budget maintains continuity of governance while adjusting costs to reflect activity levels.

Administrative Coordinator (Dept 12)

The Administrative Coordinator's 2027 budget remains relatively stable, with a slight decline of 3.7 percent in total personnel costs driven primarily by reduced insurance expenses. Operating costs hold flat compared to 2026, and the department continues to function as a single part-time administrative position. With no contracted services or capital needs, the department's budget structure remains simple and predictable. The levy decreases by $494, mirroring the expenditure change. Overall, the budget preserves administrative leadership at a lean cost.

County Clerk (Dept 13)

The County Clerk's 2027 budget decreases by about 6.6 percent, primarily due to reductions in contracted services and general operations for a non-election year. Personnel costs rise slightly, driven by wage adjustments and changes to fringe benefits. The department maintains its statutory responsibilities in elections administration, licensing, and records management while continuing efforts to stabilize operating costs. No capital expenditures are planned for 2027. Levy support decreases by approximately $20,394 in line with reduced cost needs.

Treasurer (Dept 14)

The Treasurer's 2027 budget increases modestly by 4.7 percent, driven by rising personnel expenses tied to salary and benefit adjustments. Operational expenses decline slightly, demonstrating continued emphasis on efficiency. The department continues to support tax roll production, tax collection, and property records management for all municipalities. Contracted services remain unchanged with minimal impact on the expenditure plan. Levy funding increases by approximately $12,083 to support core statutory functions.

Corporation Counsel (Dept 15)

The Corporation Counsel's 2027 budget increases by about 9 percent, reflecting higher personnel expenses and a new $10,000 capital allocation. Operational and contracted service costs remain relatively stable. The department continues to provide legal guidance to county officials, represent the county in civil matters, and support policy development activities. The increase in levy support corresponds to staffing costs and the capital request. Overall, the budget strengthens the County's legal capacity while maintaining cost discipline elsewhere.

Office of Finance (Dept 17)

The Finance Department's 2027 budget decreases significantly—about 10.5 percent—primarily due to a reduction in personnel costs associated with staffing transitions. Operational expenses increase slightly, and contracted services remain low. The department continues to focus on financial reporting, audit preparation, and training

support for the Munis financial system. No capital expenses are planned for 2027. Levy support decreases by approximately $68,000, reflecting the reduced expenditure plan.

Human Resources/Office of Personnel (Dept 18)

Human Resources' 2027 budget increases by about 13 percent, driven mainly by higher salaries, benefits, and a substantial expansion in contracted services to support recruitment, policy development, and employee benefits implementation. Operational costs also rise to support training and administrative needs. The department remains focused on employee development, policy modernization, and collective bargaining activities. Levy support increases by roughly $57,924. The budget reflects continued investment in workforce management infrastructure.

Circuit Court/Register in Probate (Dept 21 & 23)

The 2027 budget for the combined Register in Probate and Clerk of Court functions increases by approximately 3.2 percent. Personnel costs make up the largest share of the budget, with moderate growth tied to wage and benefit changes. Contracted services are increasing to support technology and case-processing systems. Capital funding rises slightly for continued courtroom renovation needs. Levy support increases by around $7,985. The budget continues to support critical judicial and administrative operations.

District Attorney & Victim/Witness (Dept 22 & 24)

District Attorney & Victim/Witness services see an 11 percent increase in the 2027 budget, largely driven by higher personnel costs and rising fringe benefits due to a requested part-time position. Contracted services expand to support program needs, while general operations costs increase slightly. Levy support grows by $38,642 in alignment with rising expenditures. The department continues to prioritize case support, advocacy, and communication with victims and witnesses. The budget reinforces capacity for mandated services without major structural changes.

Register of Deeds (Dept 31)

The Register of Deeds' 2027 budget increases by about 4.2 percent, mainly due to salary and fringe benefit adjustments. Operational and contracted services budgets remain

nearly unchanged. The office continues to prioritize accurate recording and maintenance of vital and real estate records, along with legislative compliance activities. Levy support increases by $12,980.

Planning, Zoning & Land Information (Dept 33)

The department's 2027 budget increases modestly at just under 2 percent, though operational expenses grow significantly due to a $50,000 expansion in project-related spending. Personnel costs remain essentially flat, reflecting stable staffing. Capital outlay is eliminated for 2027. Levy support decreases slightly by about $11,285 due to increased use of fund balance and state-aid revenue. The budget supports ongoing permitting, mapping, and land-use planning responsibilities.

Coroner (Dept 34)

The Coroner's 2027 budget increases substantially—about 49 percent—due mainly to a $40,000 capital request for a replacement van. Personnel costs decrease slightly, while contracted services rise modestly to support investigative operations. Operational expenses remain stable. Levy support increases by $3,260. Overall, the budget strengthens transport and investigative capabilities while maintaining steady service levels.

Emergency Management (Dept 41)

Emergency Management's 2027 budget increases by about 9 percent, driven by personnel cost adjustments and higher operational expenses. Contracted services rise slightly, while capital expenditure remains at zero. The department continues to focus on preparedness, recovery planning, and interagency coordination. Levy support increases by roughly $18,140. The budget maintains emergency response readiness while accommodating operational growth.

Public Health (Dept 53)

Public Health's 2027 budget increases by roughly 7.4 percent, primarily due to higher salary and benefit expenses tied to staffing needs, along with operational growth in contracted services and program supplies. The department anticipates continued service levels, strategic planning, and the conclusion of certain grant programs. Levy support increases by

$79,913, while various state and local revenues also rise. No capital funding is requested for 2027. Overall, the budget reflects ongoing investment in population health services and grants-supported programming.

Child Support (Dept 57)

Child Support's 2027 budget rises by approximately 11 percent, largely due to increases in salaries and fringe benefits for staffing transitions. Operational costs decrease significantly, supporting a more efficient program structure. Contracted services remain flat. Federal/state revenue rises, helping offset the levy increase of $27,894. The budget supports continued performance improvements in case establishment, enforcement, and partnerships with workforce agencies.

Veterans Services (Dept 58)

The Veterans Services budget increases by about 3.8 percent for 2027. Personnel cost growth accounts for most of the change, while contracted services and operational expenses rise slightly. Levy support increases by $9,711. The department continues to assist veterans with benefit access, transportation services, and outreach.

WIC (Dept 59)

The WIC budget decreased by approximately 15 percent in 2027 due to reductions in contracted services, operational costs, and fringe benefits. Personnel wage costs rise sharply due to program staffing needs. State revenue decreases by $36,945, though the program remains fully grant-funded with no levy use. The budget maintains essential nutrition and health services for eligible families.

UW–Extension (Dept 61)

UW–Extension's 2027 budget increases by about 3.3 percent due to higher personnel expenses and modest increases in operational and contracted services. The department continues to expand educational programs, community outreach, agricultural assistance, and youth development initiatives. Levy support increases by roughly $11,227. No capital resources are requested for 2027. The budget supports growth in community-based education while maintaining stable staffing.

Land Conservation (Dept 63)

Land Conservation's 2027 budget increases by roughly 5.5 percent, driven by rising personnel costs and expanded operational needs. Capital expenditures decline by $23,000 with a shift toward project-based operational funding. Levy support increases by $31,349, while state and local revenues also grow. The budget supports water quality, soil conservation, landowner assistance, and DNR/DATCP-supported initiatives. Overall, the department continues to expand environmental stewardship programming.

Debt Service (Dept 70)

Debt Service expenditures decrease by about 1.2 percent in 2027 due to lower scheduled principal and interest payments. No personnel, contracted services, or capital expenses are associated with this department. Levy support decreases by $91,181, matching the reduced obligation schedule. The budget reflects predictable debt amortization without new borrowing. Debt management remains stable and consistent with prior long-term plans.

CLARK COUNTY, WISCONSIN
2027 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 2027 will be held at the Clark County Board Room in the Clark County Courthouse on Tuesday, November 10th, 2026, at 7:00 pm.
The Budget in detail is now open for public inspection at the Office of Finance, Courthouse, Neillsville, WI.

2027 PROPOSED BUDGET
CLARK COUNTY, WISCONSIN
ALL FUNDS

	2026 ADOPTED BUDGET	2027 PROPOSED BUDGET	PERCENT CHANGE
EXPENDITURES			
CONSERVATION AND DEVELOPMENT	2,444,586	2,602,482	6.46%
CULTURE RECREATION & EDUCATION	5,290,144	4,531,995	-14.33%
DEBT	7,236,566	7,146,354	-1.25%
GENERAL GOVERNMENT	11,473,871	12,093,509	5.40%
HEALTH & HUMAN SERVICES	57,023,685	56,185,529	-1.47%
NON-DEPARTMENT (& CONTINGENT FUND)	1,800,000	2,400,000	33.33%
PUBLIC SAFETY	10,480,439	11,875,595	13.31%
PUBLIC WORKS	10,796,560	10,034,719	-7.06%
TRANSFERS BETWEEN FUNDS	1,420,000	2,060,000	45.07%
TOTAL EXPENDITURES	107,965,851	108,930,183	0.89%
REVENUES			
CHARGES FOR SERVICES	44,645,998	44,016,940	-1.41%
FINES & FORFEITURES	163,738	163,720	-0.01%
FUND BALANCES APPLIED	11,327,262	11,099,348	-2.01%
INTERDEPARTMENTAL REVENUES	2,816,254	2,788,316	-0.99%
INTERGOVERNMENTAL GRANTS & AIDS	14,873,789	14,990,672	0.79%
LICENSES & PERMITS	100,000	94,500	-5.50%
MISC REV/TRANS BETWEEN FUNDS	8,620,301	10,036,559	16.43%
OTHER MISC TAXES	2,319,154	2,426,154	4.61%
TAXES - LEVY	23,099,355	23,313,974	0.93%
TOTAL REVENUES	107,965,851	108,930,183	0.89%

GOVERNMENTAL AND PROPIETARY FUNDS - 2027 PROPOSED BUDGET

	GENERAL FUND	SPECIAL REVENUES	DEBT SERVICE	ENTERPRISE FUND	INTERNAL SERVICES	Total
BUDGETED EXPENSE	30,410,076	26,681,875	1,146,354	32,847,159	9,784,719	100,870,183
TRANSFER OUT - EXPENSE	20,000	2,040,000		-	-	2,060,000
TRANSFER OUT - ST NOTE			6,000,000			6,000,000
BUDGETED REVENUES	12,758,071	19,570,086	-	31,360,319	3,020,385	66,708,861
LEVY	7,867,613	4,780,229	7,145,385	1,236,840	2,283,907	23,313,974
FUND BALANCE APPLIED	6,487,392	3,380,560	969	250,000	980,427	11,099,348
TRANSFER IN - REVENUE	3,317,000	991,000	-	-	3,500,000	7,808,000

ESTIMATED FUND BALANCES

	EST. 1/1/2027	EST. 12/31/2027
GOVERNMENTAL FUNDS		
RESTRICTED	14,000,000	10,000,000
UNRESTRICTED	14,000,000	7,500,000
PROPRIETARY FUNDS		
RESTRICTED / UNRESTRICTED	7,000,000	6,000,000

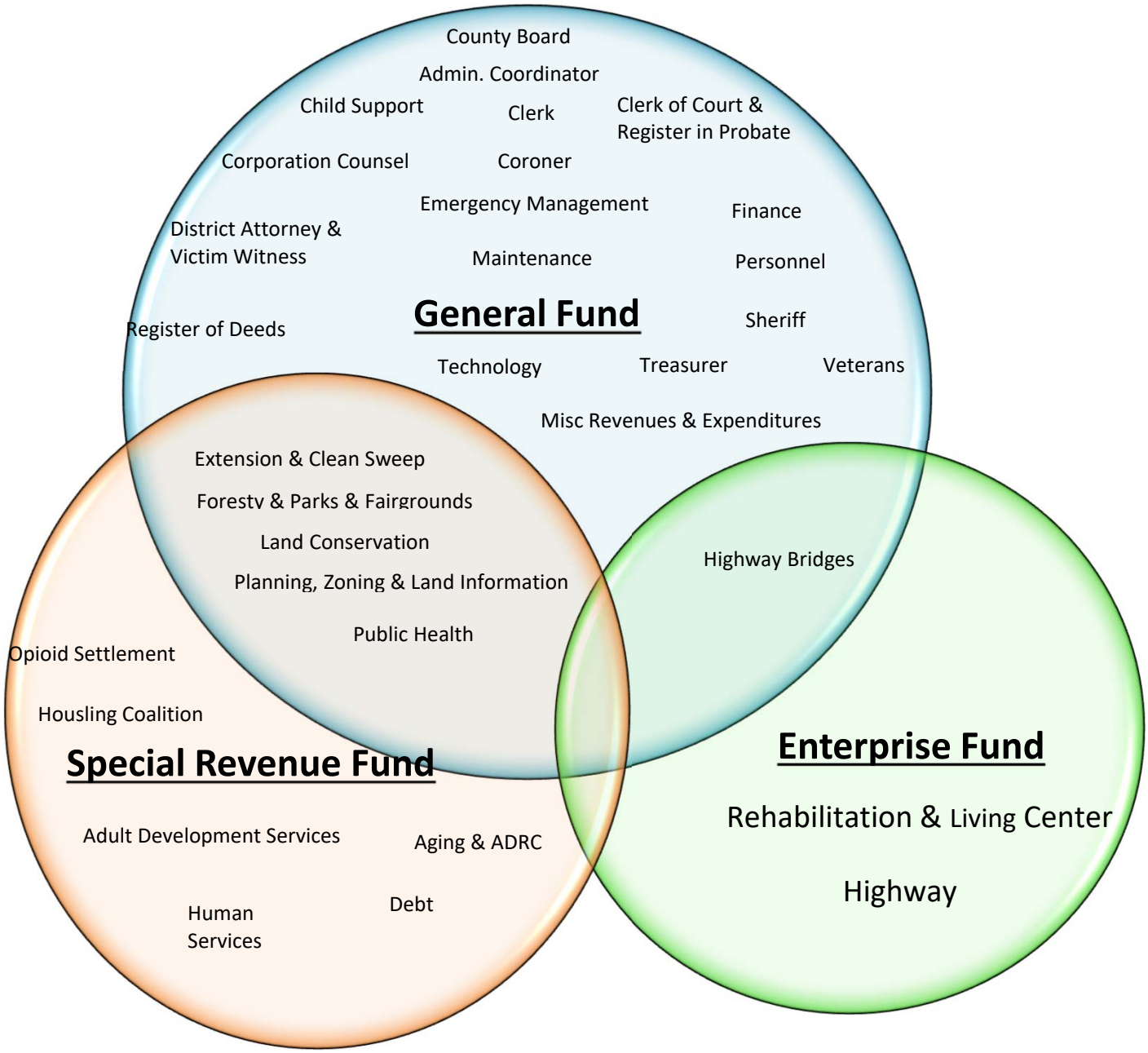
	TAX LEVY		TAX RATE	CHANGE		EQUALIZED VALUE	CHANGE
2017	15,725,916	2016	8.062910	-0.001715	2016	1,950,402,100	122,624,400
2018	16,223,997	2017	8.061394	-0.001516	2017	2,012,554,700	62,152,600
2019	16,708,708	2018	8.053507	-0.007887	2018	2,074,712,000	62,157,300
2020	17,820,426	2019	8.043175	-0.010332	2019	2,215,595,900	140,883,900
2021	18,073,330	2020	8.043027	-0.000148	2020	2,247,080,600	31,484,700
2022	18,849,898	2021	8.042364	-0.000663	2021	2,343,825,600	96,745,000
2023	20,613,891	2022	7.530834	-0.511529	2022	2,737,265,200	393,439,600
2024	22,175,786	2023	7.143341	-0.387494	2023	3,104,399,900	367,134,700
2025	23,123,616	2024	6.807029	-0.336312	2024	3,397,020,300	292,620,400
2026	23,099,355	2025	5.884597	-0.922432	2025	3,925,392,600	528,372,300
2027	23,313,974	2026	5.554814	-0.329783	2026	4,197,075,200	271,682,600

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: Ken Gerhardt, Chairperson; Duane Boon; Brandon Hasz; DuWayne Trunkel; Joe Waichulis
Heather Roman, Comptroller, Office of Finance

One County

Clark County

Multiple Departments



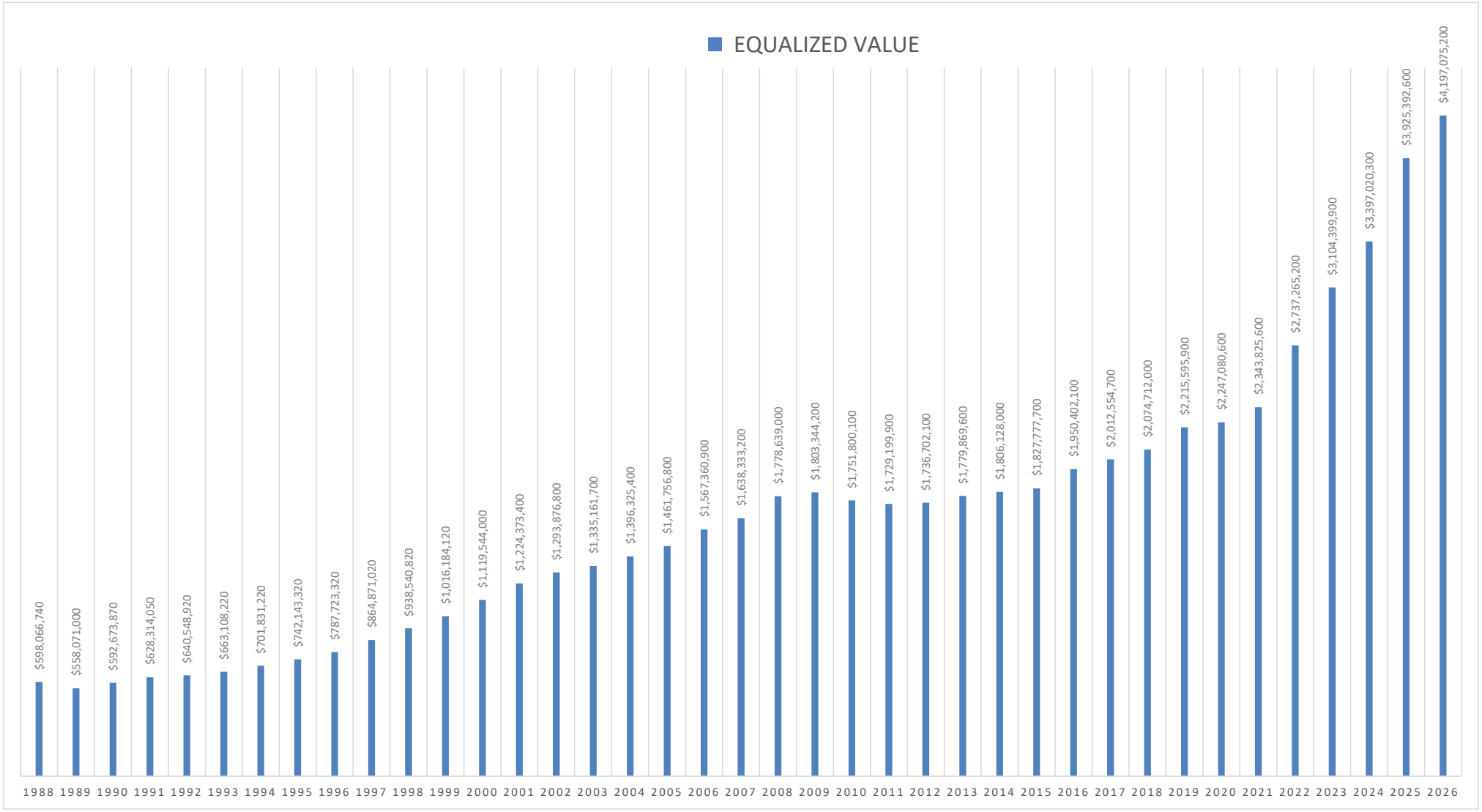
POSITION INVENTORY History - 2027

	2017		2018		2019		2020		2021		2022		2023		2024		2025		Est. 2026		Est. 2027	
DEPARTMENT	***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	11	5	11	6	10	6	10	7	10	7	10	8	9	8	9	1	16	1	16
Community Services/ADS combined 2001-2005																						
ADRC (Aging)	1/2	4	1/2	4	1/2	4	3	3	3	3	3	3	3	3	2	4	3	4	3	3	4	3
Aging	18	3	16	2	16	3	16	3	14	4	9	4	8	4	8	3	8	3	8	3	8	3
(CCRLC) WIC	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	6	0	6	0	6	0
CCRLC-Rehabilitation & Living Cente	128	163	132	163	135	177	139	171	139	163	135	164	132	164	131	166	136	167	136	168	136	170
Child Support (2020 share FT w/Corp Counsel)	1	5	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6
Clerk of Court|RIP (w/RIP in 2022)	0	5	0	5	0	5	0	5	0	5	0	5	4	10	4	10	3	10	3	10	2	10
Corp Counsel (2020 share FT w/Child Support)	0	1	0	1	0	1	0	1	0	1	0	2	0	2	0	2	0	2	0	2	0	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
District Attorney (w/Victim Witness in 2022)	0	2	0	2	0	2	0	2	0	2	0	3	0	4	0	4	0	4	0	4	1	4
Emergency Management	0	1	0	1	0	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Extension	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2
Forestry & Parks	38	13	35	13	34	13	31	14	29	14	30	14	29	15	27	17	29	17	29	17	29	17
Health	0	8	0	8	0	9	0	9	3	10	4	10	3	11	3	10	3	10	3	10	3	10
Highway	2	25	1	26	1	27	4	29	2	30	2	30	2	30	3	33	3	33	3	33	3	33
Human Services (2026)																			0	66	0	67
Community Services	3	16	3	16	2	19	1	25	1	26	1	27	1	30	1	34	1	35	0	37		
Social Services	1	28	1	30	0	31	0	31	0	31	0	31	0	31	0	32	0	30	0	29		
Juvenile Court Intake	0	0	0	0	0	0																
Land Conservation	1	3	1	3	1	3	1	4	1	4	1	4	0	4	1	3	1	3	0	4	0	4
Maintenance	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	1	2.75	1	2.75	0	3.75	0	3.75	0	3.75	0	3.75	0	3.25	0	3.25	1	4	0	4	0	4
Dept. of Admin. combined 2001-2005																						
(Administration) Office of Personnel	LTE	2.25	0	2.25	0	2.25	LTE	2.25	0	2.25	0	3.25	0	2.75	0	2.75	0	3	0	3	0	3
Planning & Zoning	1	6	1	7	1	7	1	7	1	7	1	7	1	7	1	6	1	6	1	6	1	6
Register in Probate (w/Clerk of Courts in 2022)	4	2	3	2	4	2	4	2	4	2	4	2										
Register of Deeds	1	3	1	3	1	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3
Sheriff	26	50	30	55	30	58	25	59	30	61	22	62	22	62	15	63	18	63	17	63	17	63
Technology (new for 2017)			0	6	0	6	1	6	1	6	2	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
Veterans	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2
Victim/Witness (w/District Attorney in 2022)	0	1	0	1	0	1	0	1	0	1	0	1										
TOTALS	**235**	**370**	**235**	**387**	**235**	**412**	**237**	**415**	**240**	**413**	**227**	**419**	**220**	**425**	**212**	**434**	**224**	**435**	**213**	**444**	**214**	**447**

NEW TO 2027'S INVENTORY:

*ADRC - ADRC Specialist 30 hrs weekly (new)
*ADRC - Lead ADRC Specialist (reclass)
*Aging - Admin Transportation Coordinator (reclass)
*District Attorney - Admin Assistant 20 hrs wkly (new)
*RLC - Accounting Clerk (additional)
*RLC - Food Service Manager (new)
*Human Services - Case Manager (additional)

Equalized Value History Chart



2027 HO-CHUNK NATION AGREEMENT MONEY

Per Resolution 15-4-10 "Authorizing Intergovernmental Agreement with the Ho – Chunk Nation" it states Clark County is to receive an annual payment of $20,000 from the Ho-Chunk Nation. This money is to be used by the County for any purpose as determined by the County in its sole discretion, except that the County cannot use any of the funds paid to it that would diminish the Nation's Governmental jurisdiction or have an adverse financial impact on the Nation. Each year we must report to the Nation how we intend to use the money provided by the Nation and explain, if applicable, how the County believes its proposed use of the money benefits either the Ho-Chunk Nation or Ho-Chunk Nation Tribal Members.

As part of the annual budget process, the funds noted above are assessed and allocated for purposes that support the Nation's priorities. The designated department may then utilize the approved $20,000 expenditure. If you would like to be considered for this funding in the 2027 budget year, please provide a description below of your intended use of the funds and the anticipated benefit to the Nation.

History of Fund Allocations

2010 – Fairgrounds Fencing
2011 – Aging Van
2012 – Aging Van
2013 - Sheriff Dept. – for Tower Study
2014 – Aging Van
2015 – Upgrade Air Exchange in Maintenance Dept.
2016 – Upgrade Air Exchange in Maintenance Dept.
2017 - Roof in Maintenance Department
2018 – F & P for improvement to Russell Memorial Park
2019 – Maintenance for Elevator
2020 – Aging Van
2021 – Aging Van
2022 – Aging Van
2023 – Housing Coalition
2024 - Aging Van
2025 - Sheriff Dept.
2026 - Social Services Vehicle
2027 - _____

2027 Requests Submitted			
Department	**Request Summary**	**2027 Budget**	**Award**
Aging	Van	Yes, $35,000	
Coroner	Van	Yes, $40,000	X
Emergency Management	Update radios in the Incident Command Vehicle	No	
Human Services	Support Merger: Offset marketing cost for community awareness, offset cost to remodel our waiting room	No	
Maintenance	5th Floor LED lighting upgrades	Yes, $20,000	

2027 LEVY BUDGET by Department

	2027 PROPOSED BUDGET			INCREASE/DECREASE FROM 2026	
DEPARTMENT NAME	**EXPENDITURES**	**REVENUES**	**LEVY**	**Amount**	**%**
COUNTY BOARD	$133,157.00	$0.00	$133,157.00	($1,855.00)	-1.37%
ADMINISTRATIVE COORDINATOR	$13,850.00	$0.00	$13,850.00	($494.00)	-3.44%
COUNTY CLERK	$289,104.00	$7,000.00	$282,104.00	($20,394.00)	-6.74%
TREASURER	$266,864.00	$5,000.00	$261,864.00	$12,083.00	4.84%
ATTORNEY	$355,990.00	$9,000.00	$346,990.00	$29,441.00	9.27%
INFORMATION TECHNOLOGY	$1,776,188.00	$173,500.00	$1,602,688.00	$184,346.00	13.00%
OFFICE OF FINANCE	$576,150.00	$150.00	$576,000.00	($68,000.00)	-10.56%
OFFICE OF PERSONNEL	$493,576.00	$0.00	$493,576.00	$57,924.00	13.30%
REGISTER IN PROB/CIRCUIT COURT	$1,254,697.00	$676,500.00	$578,197.00	($28,028.00)	-4.62%
VICTIM/WITNESS	$86,981.00	$53,350.00	$33,631.00	($1,325.00)	-3.79%
CLERK OF CIRCUIT COURT	$579,379.00	$150,000.00	$429,379.00	$36,013.00	9.16%
DISTRICT ATTORNEY	$329,697.00	$5,550.00	$324,147.00	$39,967.00	14.06%
REGISTER OF DEEDS	$323,920.00	$230,000.00	$93,920.00	$12,980.00	16.04%
MAINTENANCE	$2,217,549.00	$752,000.00	$1,465,549.00	$338,909.00	30.08%
PLANNING, ZONING & LAND INFO	$765,520.00	$266,309.00	$499,211.00	($11,285.00)	-2.21%
CORONER	$131,160.00	$73,000.00	$58,160.00	$3,260.00	5.94%
GENERAL-NO DEPT	($1,191,900.00)	$11,991,702.00	($13,183,602.00)	($645,412.00)	5.15%
PROPERTY & LIABILITY INS	$543,650.00	$225,000.00	$318,650.00	($56,395.00)	-15.04%
ECONOMIC DEVELOPMENT	$137,131.00	$0.00	$137,131.00	$7,122.00	5.48%
AUDITING	$79,000.00	$0.00	$79,000.00	$3,000.00	3.95%
LEGAL ISSUES	$24,450.00	$0.00	$24,450.00	$200.00	0.82%
WORKERS COMPENSATION	$1,310,635.00	$730,000.00	$580,635.00	$25,000.00	4.50%
WELLNESS	$7,816.00	$7,816.00	$0.00	$0.00	0.00%
LIBRARY	$552,131.00	$0.00	$552,131.00	($14,720.00)	-2.60%
CDBG	$200,000.00	$200,000.00	$0.00	$0.00	0.00%
SALES TAX	$3,611,900.00	$3,611,900.00	$0.00	$0.00	0.00%
EMERGENCY MANAGEMENT	$247,681.00	$53,786.00	$193,895.00	$18,140.00	10.32%
SHERIFF	$11,627,914.00	$1,890,245.00	$9,737,669.00	$476,492.00	5.15%
HEALTH & HUMAN SERVICES MULTI	$342,280.00	$342,280.00	$0.00	$0.00	0.00%
AGING-ADRC	$717,071.00	$680,027.00	$37,044.00	$37,044.00	3704300.00%
AGING	$1,259,918.00	$586,095.00	$673,823.00	$60,862.00	9.93%
PUBLIC HEALTH	$1,520,271.00	$534,601.00	$985,670.00	$79,913.00	8.82%
COMMUNITY SERVICES	$10,854,239.00	$9,621,197.00	$1,233,042.00	($200,000.00)	-13.96%
ADULT DEVELOPMENT SERVICES	$2,789,539.00	$1,756,300.00	$1,033,239.00	$86,512.00	9.14%
SOCIAL SERVICES	$4,667,044.00	$2,868,963.00	$1,798,081.00	$0.00	0.00%
CHILD SUPPORT	$721,613.00	$606,105.00	$115,508.00	$27,894.00	31.84%
VETERANS	$261,545.00	$14,400.00	$247,145.00	$9,711.00	4.09%
WIC	$204,850.00	$204,850.00	$0.00	$0.00	0.00%
UW-EXTENSION	$356,960.00	$3,451.00	$353,509.00	$11,227.00	3.28%
FORESTRY PARKS & FAIRGROUNDS	$7,427,775.00	$7,385,344.00	$42,431.00	$41,706.00	5752.55%
LAND CONSERVATION	$1,034,656.00	$788,688.00	$245,968.00	$31,349.00	14.61%
DEBT	$7,146,354.00	$969.00	$7,145,385.00	($91,181.00)	-1.26%
HIGHWAY Bridges & Culverts	$10,034,719.00	$7,500,812.00	$2,533,907.00	$22,616.00	0.90%
REHABILITATION & LIVING CENTER	$32,847,159.00	$31,610,319.00	$1,236,840.00	($300,000.00)	-19.52%
	$108,930,183.00	$85,616,209.00	$23,313,974.00	$214,622.00	

	TAX LEVY		TAX RATE	CHANGE	EQUALIZED VALUE	CHANGE
2000	8,914,148	1999	8.772178		1999	1,016,184,120	
2001	9,516,332	2000	8.500186	-0.271992	2000	1,119,544,000	103,359,880
2002	9,449,804	2001	7.718074	-0.782112	2001	1,224,373,400	104,829,400
2003	9,364,756	2002	7.237749	-0.480325	2002	1,293,876,800	69,503,400
2004	9,338,434	2003	6.994234	-0.243515	2003	1,335,161,700	41,284,900
2005	10,738,885	2004	7.690818	0.696584	2004	1,396,325,400	61,163,700
2006	10,968,587	2005	7.503702	-0.187117	2005	1,461,756,800	65,431,400
2007	11,191,020	2006	7.140040	-0.363661	2006	1,567,360,900	105,604,100
2008	11,714,201	2007	7.150072	0.010032	2007	1,638,333,200	70,972,300
2009	11,870,562	2008	6.673958	-0.476114	2008	1,778,639,000	140,305,800
2010	12,212,889	2009	6.772356	0.098398	2009	1,803,344,200	24,705,200
2011	12,633,132	2010	7.211515	0.439159	2010	1,751,800,100	-51,544,100
2012	12,885,055	2011	7.451455	0.239940	2011	1,729,199,900	-22,600,200
2013	13,032,176	2012	7.503979	0.052524	2012	1,736,702,100	7,502,200
2014	13,348,544	2013	7.499731	-0.004248	2013	1,779,869,600	43,167,500
2015	14,619,871	2014	8.094593	0.594862	2014	1,806,128,000	26,258,400
2016	14,740,341	2015	8.064625	-0.029968	2015	1,827,777,700	21,649,700
2017	15,725,916	2016	8.062910	-0.001715	2016	1,950,402,100	122,624,400
2018	16,223,997	2017	8.061394	-0.001516	2017	2,012,554,700	62,152,600
2019	16,708,708	2018	8.053507	-0.007887	2018	2,074,712,000	62,157,300
2020	17,820,426	2019	8.043175	-0.010332	2019	2,215,595,900	140,883,900
2021	18,073,330	2020	8.043027	-0.000148	2020	2,247,080,600	31,484,700
2022	18,849,898	2021	8.042364	-0.000663	2021	2,343,825,600	96,745,000
2023	20,613,891	2022	7.530834	-0.511529	2022	2,737,265,200	393,439,600
2024	22,175,786	2023	7.143341	-0.387494	2023	3,104,399,900	367,134,700
2025	23,123,616	2024	6.807029	-0.336312	2024	3,397,020,300	292,620,400
2026	23,099,355	2025	5.884597	-0.922432	2025	3,925,392,600	528,372,300
2027	23,313,974	2026	5.554814	-0.329783	2026	4,197,075,200	271,682,600

$6,000,000 Short-term Debt

15,643,722 Estimated 2027 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)

0.01688 Net New Construction for 2026 Budget Year - 2.329%. Actual is 2.329% - plus terminated TID of . %
(2025 year was 2.003% plus terminated TID of .106% = 2.109%)

264,066 Levy Increase Allowed as of 8/28/26

4,710 ***Increase for terminated TID of .00021 from 2026 County Levy Limit Worksheet (SL202c in Sept)***

(450,054) ***Since 2019 - Personal Property Aid is sent as a new revenue ($450,054 in 2026 before TID adjustment)***

1,111,957 2027 Highway Building estimated interest and principle

3,520,065 Debt Levy - $3,500,000 + interest $20065- with one month debt

2,514,332 If $2,600,000 + Interest of $14,332

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

544,067 Library (last year was $558,725)

250,000 Bridge last year was $250,000 - $139,604 (will have fund balance that will reduce the amount of the bridge levy).

(88,891) (Bridges - will use fund balance from 2025 year of $139,604)

23,313,974 Est Levy with amounts known on 9/28/2026

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

Total Debt **$7,146,354**

	Principal	Interest
	939,515	**172,442**

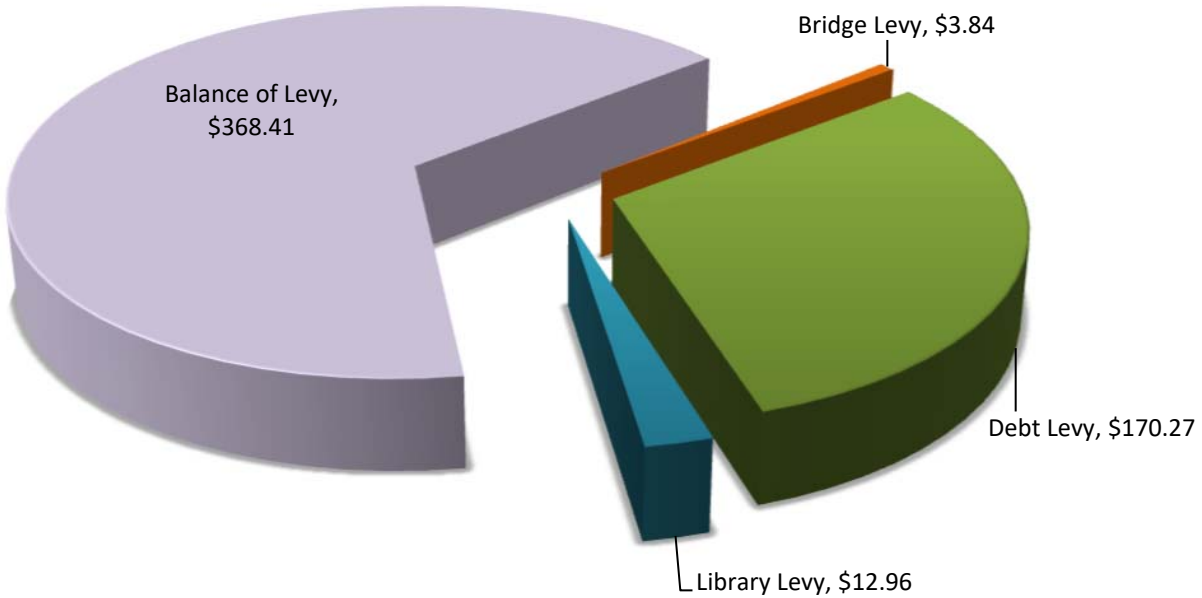
Total for Hwy & other one month debt

$3,500,000	Hwy
$2,500,000	**Other Dept Capital Assets**
$6,000,000	

County Tax on $100,000 house
$555.48

2027 TAX LEVY BREAKDOWN - APPROXIMATE

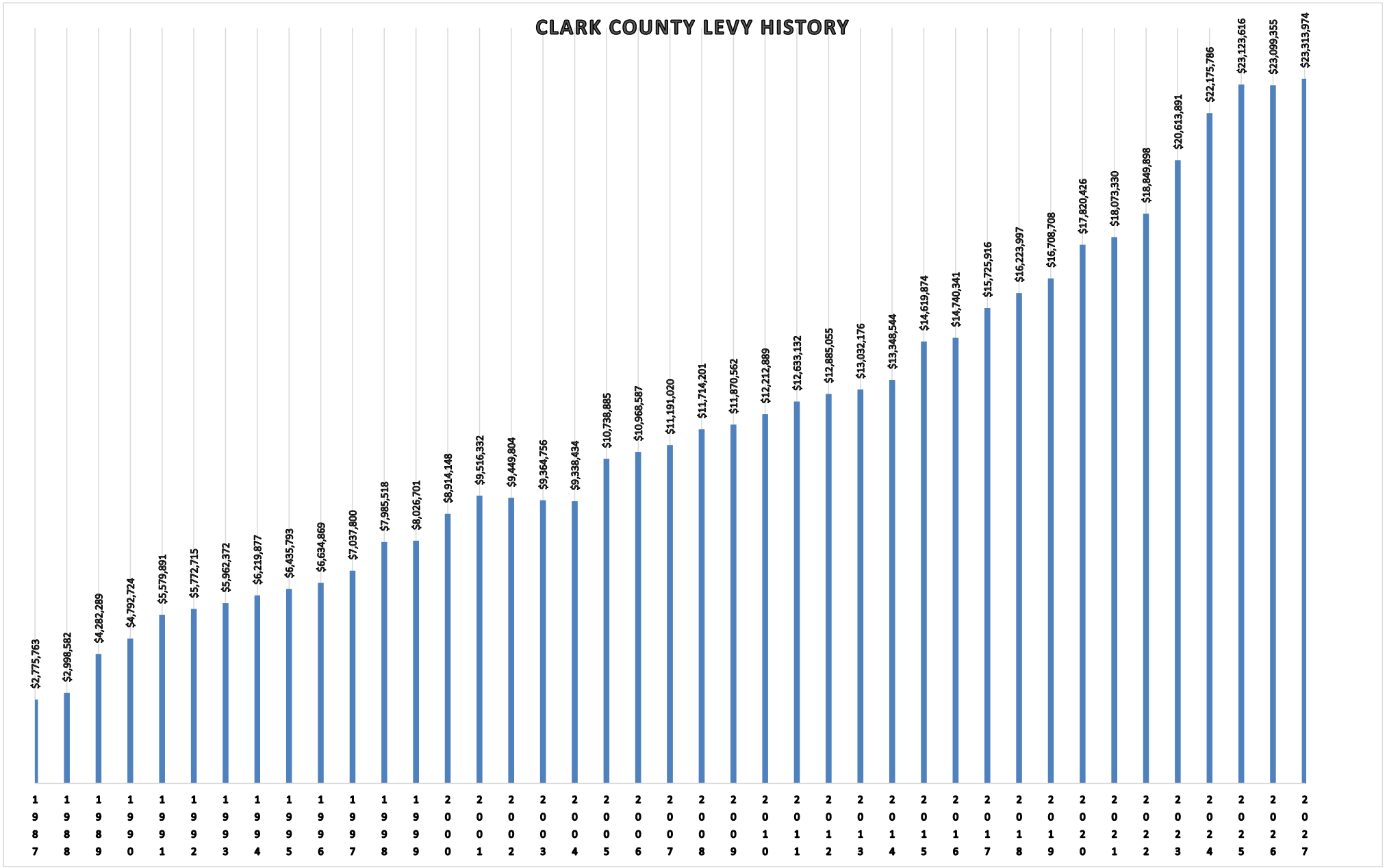
	Dollar Value on a $100,000 Value Property	Levy Dollars
Bridge Levy	$3.84	161,109
Debt Levy	$170.27	7,146,354
Library Levy	$12.96	544,067
Balance of Levy	$368.41	15,462,444
Total County Levy	$555.48	23,313,974
Total Equalized Value		4,197,075,200

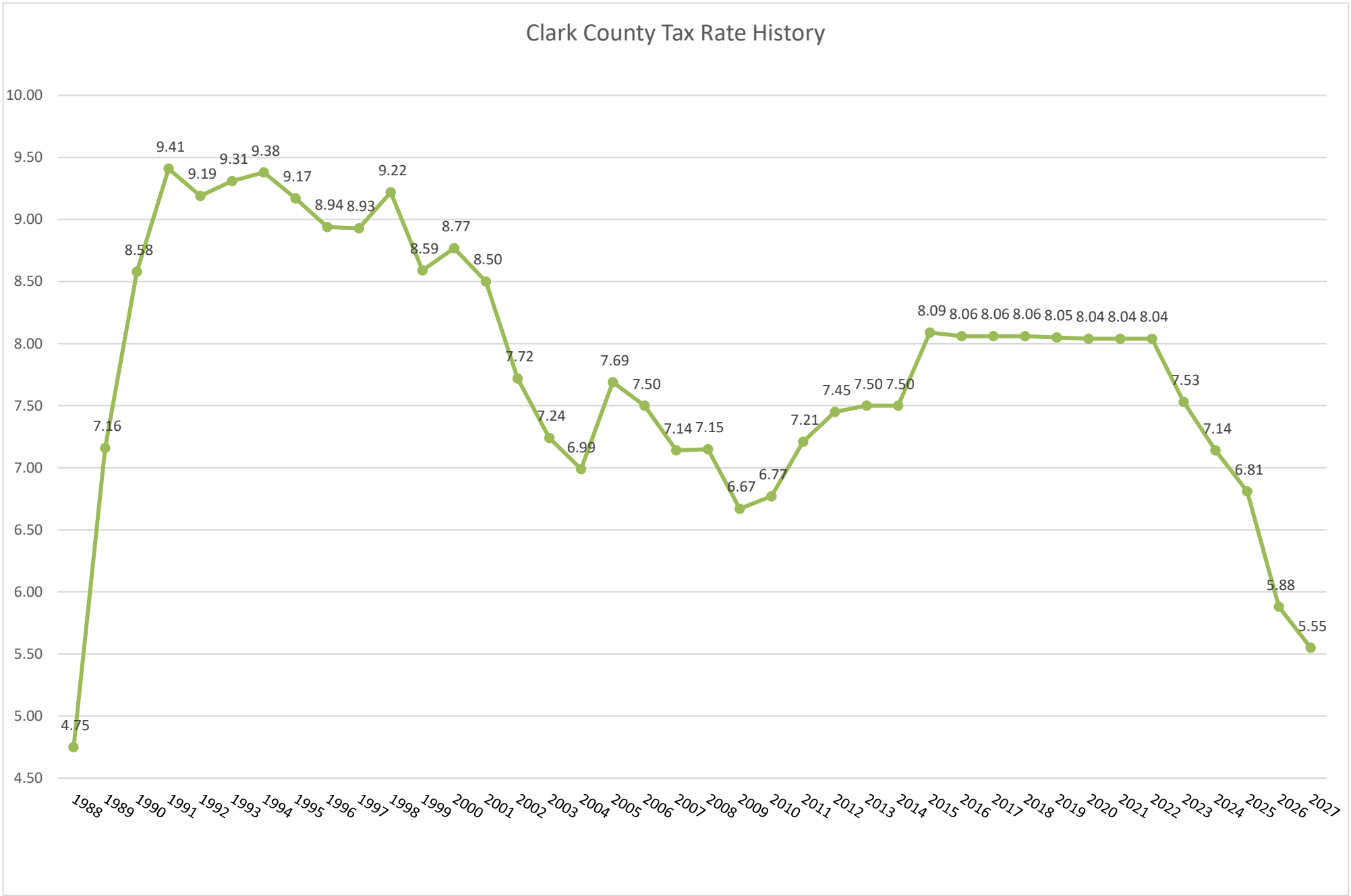


LEVY HISTORY

Fund	Fund Name	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
100	GENERAL FUND	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	**7,867,613**
215	CLEAN SWEEP SPECIAL REVENUE				0	5,000	5,000	5,000	5,000	5,000	5,000	**5,000**
220	WIC SPEC REV FUND				0	0	0	0	0	0	0	**0**
230	51.42 BOARD SPEC REV FUND	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	**1,233,042**
240	ADULT DEVELOPMENT SERVICES	583,333	647,139	575,549	724,562	899,475	899,554	515,758	782,774	701,337	946,727	**1,033,239**
245	HHS HOUSING COALITION							0	0	0	0	**0**
250	NUTRITION SPEC REV FUND	196,637	196,637	258,337	311,783	398,696	299,985	337,582	510,574	660,750	612,961	**673,823**
252	AGING SPEC REV FUND	7,186	7,186	0	0	0	0	0	0	0	0	**37,044**
253	3-F / 3-D	0	0	0	0	0	0	0	0	0	0	0
254	ELDERLY SERVICES SPEC REV FD	9,086	9,086	0	0	0	0	0	0	0	0	0
255	3-E NATL FAMILY CAREGIVER	2,527	2,527	0	0	0	0	0	0	0	0	0
280	SOCIAL SERVICES SPEC REV FUN	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	**1,798,081**
290	OPIOID SETTLEMENT							0	0	0	0	**0**
310	LAND INFORMATION SPECIAL REV	8,125	32,045	40,181	0	521	0	0	0	0	0	**0**
316	COMPREHENSIVE PLANNING GRANT						0	0	0	0	0	**0**
380	SEWAGE LAGOON SPECIAL REVENUE						65,000	0	0	0	0	**0**
400	DEBT SERVICE FUND	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	**7,145,385**
500	CCRLC ENTERPRISE FUND	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	**1,236,840**
700	HIGHWAY INTERSERVICE FUND	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	**2,283,907**
	GRAND TOTALS:	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	**23,313,974**

9/30/2026


CLARK COUNTY LEVY HISTORY
$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
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$11,870,562
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Clark County Tax Rate History
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PROPOSED FUND BALANCES APPLIED TO 2027 BUDGET

	2026 Adopted	2027 Proposed
GENERAL FUND APPLIED		
Worker's Compensation	$452,062.00	**$456,734.00**
Property & Liability Insurance	$0.00	**$0.00**
Computer Equipment	$250,000.00	**$200,000.00**
Sportsman's Lake	$16,500.00	**$0.00**
Bridges Highway Non-Lapsing	$139,604.00	**$88,891.00**
Wellness	$0.00	**$0.00**
General Fund - LATCF	$100,000.00	**$0.00**
General Fund Balance Applied - Other	$3,887,701.00	**$3,649,867.00**
TOTAL GENERAL FUND W/OUT CO SALES TAX	*$4,845,867.00*	***$4,395,492.00***
County Sales Tax Fund Balance	$1,785,155.00	**$2,091,900.00**
TOTAL GENERAL FUND APPLIED	$6,631,022.00	**$6,487,392.00**
OTHER FUND BALANCES APPLIED		
Clean Sweep	$0.00	**$0.00**
ADS	$300,000.00	**$300,000.00**
Community Services	$300,000.00	**$500,000.00**
Social Services	$0.00	**$0.00**
HHS Multi Opioid Epdmc Stlmnt	$240,000.00	**$283,736.00**
HHS Housing Coalition	$13,253.00	**$5,280.00**
Land Information	$7,547.00	**$38,309.00**
Forestry	$2,335,440.00	**$2,253,235.00**
Highway	$1,000,000.00	**$980,427.00**
Rehabilitation & Living Center	$500,000.00	**$250,000.00**
Debt Service Fund	$0.00	**$969.00**
TOTAL FUND BALANCE APPLIED	$11,327,262.00	**$11,099,348.00**

Fund Balances Applied History

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

FUND	Applied to 2027	Applied to 2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
General Fund											
Unassigned	3,649,867		11,926,828	11,324,389	10,735,806	6,728,000	4,991,185	8,100,423	9,273,098	7,958,761	9,094,445
Unassigned - County Sales Tax	2,091,900		2,091,900	1,785,155	1,744,666	1,656,530	1,528,507	1,190,854	912,178	924,762	813,466
Nonspendable for Delinquent Taxes			644,398	517,329	451,206	411,659	520,750	553,064	656,470	634,639	723,788
Nonspendable for Prepaid Expenses & Inventories			782,430	749,810	285,344	321,507	236,370	157,711	8,176	0	0
Restricted CDBG Development Loan			352,806	331,599	300,141	321,999	256,226	257,472	294,466	238,049	106,895
Nonspendable for Enterprise Fund			0		0	1,329,668	1,728,318	0	0	0	0
Assigned for Enterprise Fund			0	0	0	0	0	0	0		
Contingency Enterprise Fund GAAP			0	0	0	0	0	0	0	0	716,958
Restricted for Long-term Debt											
Restricted Spec Purpose Power Line											
Restricted for Other			23,587	28,453	29,223	29,091	24,419	23,504	18,716	18,714	20,135
Assigned In Next Year's Budget		3,987,701	3,987,701	3,506,079	1,702,504	1,056,717	3,463,930	3,166,372	1,835,239	4,143,576	2,368,786
Assigned In Next Year's Budget-Sales Tx		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
Committed & Assigned - Non-Lapsing Appropriations:											
Property and Liability Insurance			104,617	185,339	232,986	173,297	146,522	149,535	79,785	(4,513)	(96,228)
Worker's Compensation	456,734	452,062	908,794	1,163,880	1,230,136	1,052,453	1,434,587	1,622,910	1,335,876	1,443,969	1,604,995
Home Nursing Program											
Jail Assessment			121,544	119,581	105,289	98,078	77,519	71,812	73,855	62,148	53,818
DARE Project											
ERT			2,904	35,889	30,867	46,912	50,369	40,794	53,190	53,116	47,366
Computer Equipment	200,000	250,000	1,034,305	1,326,311	1,461,375	1,407,343	1,281,456	1,121,087	828,093	821,009	479,055
Sale of Maps											
Economic Development		0	5,364	4,311	5,583	7,449	5,882	4,254	2,670	2,712	3,256
911			(3,787)	(140,260)	(7,893)	(8,893)	(9,893)	(6,008)	29,484	28,484	28,484
Remodeling / Furniture											
Family Resource Center											
Canteen Fund			83,171	77,145	74,360	68,331	64,726	62,976	59,581	51,979	46,411
Sportsman's Lake		16,500	356,040	361,130	300,000	300,000	303,891	271,882	244,098	215,552	205,226
Interoperability Grant			(17,154)	(17,154)	(17,154)	(17,154)	(17,154)	(17,154)	(17,154)	(17,154)	(17,154)
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			7,570	14,984	22,325	39,712	49,974	57,015	63,160	79,665	99,783
Pre Disaster Mitigation Grant			(36,391)	(36,391)	(36,391)	(36,391)	(36,391)	(36,391)	(7,591)	(7,591)	(7,591)
Redaction Fees			0	0	0	0	0	0	0	0	0
K-9			22,916	19,733	17,255	14,443	11,240	11,700	8,051	4,668	2,951
Land Conservation			0	0	0	(358)	(12,163)	(358)	(358)	(358)	30,568
NL Dept Def Equip & Support			3,485	3,485	7,703	0	0	0	0		
NL DATCP			56,944	75,790	90,376	103,668	89,702	74,618	53,935		
NLVeterans Donation Fund			10,283	10,283	10,283	10,283	10,000	10,000			
NL LC Mun Fees MDV			25,757	15,634	34,866	37,288					
Bridges Hwy Non- Lapsing	88,891	139,604	139,605	143,610	147,936	21,290	2,881	94,281	182,133	2,398	10,358
TOTAL GENERAL FUND	6,487,392	6,631,022	24,421,662	23,351,670	20,616,212	16,702,319	17,394,597	17,895,421	16,912,803	17,468,941	16,962,614
Included in General Fund for Audit Report (Included at cash amount - below showing fund balance for tracking purposes only)											
Dog License Fund (810 Fund)			23,621	27,303	27,474	27,346	22,694	21,580	17,814	18,110	19,574
Debt Service	969	0	969	0	0	(562)	(562)	2	(28,689)	(1,627)	(10,487)
Capital Projects			0	0	0	29,680	29,680	29,680	29,680	29,680	2,596,206
Trust - Special Assessments - Fiduciary			11,315	30,982	33,510	43,415	83,205	88,721			
ROD Custodial Fund			(12,187)	(12,187)	(12,187)	(14,323)					
Clerk Custodial Fund			11,783	11,783	11,783	12,025					
Clerk of Court Custodial Fund			(1,022)	(1,022)	(3,235)	(63,659)					
CASH BALANCES											
Clark Co Rehabilitation & Living Center	250,000	500,000	5,568,969	1,609,305	1,964,542	(1,342,310)	(1,728,318)	77,749	1,984,916	5,494,792	98,804
CCRLC - WEHSC Comm			6,503	6,672	11,390	12,642	13,996	16,081	17,237	145,830	25,087
Highway	980,427	1,000,000	4,941,718	4,523,379	3,473,092	3,177,217	3,963,489	3,051,473	2,781,252	3,138,861	2,094,461

Fund Balances Applied History

HISTORY OF GOVERNMENTAL FUND BALANCES AND

ENTERPRISE AND INTERNAL SERVICE FUND CASH BALANCES

Health Insurance			0	0	2,970	1,181				133,271	703,319
Health Insurance Claims Fund			0	0	0	0	378,886	346,914	346,914	294,520	300,674

FUND	Applied to 2027	Applied to 2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Special Revenue - Assigned											
210 - Public Health Grant Fund			487,442	480,910	469,033	436,321	388,431	332,890	297,185	260,708	193,691
215 - Clean Sweep			24,693	19,693	19,247	14,247	9,247	4,247	4,247	4,247	4,247
216 - Childhood Lead											
219 - WWCCP Expanded Outreach											
220 - WIC Program			63,555	35,942	(874)	3,817	139	2,725	9,390	30,427	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)	500,000	300,000	2,927,554	1,781,966	2,333,046	1,978,742	2,335,745	2,618,276	2,566,105	2,280,734	1,940,590
240 - ADS Portion Only Yr 2010+	300,000	300,000	1,140,123	1,190,577	1,340,667	1,317,787	860,948	465,202	542,222	450,110	293,891
231 - WI Tobacco Cntrl Prgrm											
232 - Child Special Care Needs											
233 - W3P											
234 - Tobacco Coalition											
235 - Program Disabilities											
245 - Housing Coalition	5,280	13,253	16,014	18,533	25,352	7,500					
250 - Nutrition Spec Rev Grant			370,209	214,983	151,578	129,953	114,609	57,399	42,176	120,153	90,494
251 - State Pharm Asst Prgm Fund											69
252 - Aging Spec Rev Fund											4,945
253 - Prevention Services IIID Grt											1,692
254 - Elderly Services Spec Rev											7,507
255 - National Fmly Caregiver											4,537
256 - Sr Community Resources											0
257 - Aging Transportation											
258 - 3D In Home Services											0
259 - Alzheimer's Spec Rev											20
260 - Aging & Disability Rsrc Cntr			1,787	2,320	2,321	2,321	2,321	(2,405)	320	320	0
280 - Social Services Spec Rev		0	1,177,693	678,744	1,463,923	1,795,039	1,088,281	628,561	659,791	964,996	1,009,695
283 - Juv Justice Early Intrvntn											
290 - HHS Multi Opioid Epdmc Stlmnt	283,736	240,000	268,965	258,722	77,496	123,323	0				
310 - Land Information Spec Rev	38,309	7,547	187,242	181,731	197,827	233,829	178,179	141,717	90,566	101,609	113,948
315 - WATF Grant Spec Rev											
316 - Comprehensive Planning											
320 - Solid Waste Recycling											
330 - Forestry & Park-Rsrvd/Asgnd			566,573	1,880,369	1,885,568	1,225,511	1,225,511	1,246,636	1,014,835	799,983	540,815
330 - F&P Cptl Infrastructure-Assgnd	427,000	375,000	1,196,220	1,226,220	1,626,220	1,526,220	1,526,220	2,356,220	2,116,754	1,616,754	1,236,754
330 - F&P Cptl Infrstr/Rsrvd-(To Be)Asgnd						300,000			800,000	700,000	700,000
330 - Forestry & Park-Unassigned	1,826,235	1,960,440	5,409,059	5,568,836	5,473,059	4,820,389	3,962,243	2,772,217	2,846,817	3,882,814	2,628,408
340 - Emrgncy Food & Shelter			114	114	114	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	66,793	53,442	57,450	52,886	48,617	54,779
380 - Sewage Lagoon			61,234	61,234	61,234	61,234	(3,766)	(3,766)	36,277	36,277	36,277
395 - Sustainable Ag Grant											
800 (was 275) - Family Trust			19,563	27,303	12,203	77,651	54,589	34,706	15,606	(2,160)	(1,720)
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

FUND BALANCE Applied ANALYSIS

2027 Budget Year

GENERAL FUND APPLIED

Total General Fund Balance - 12/31/2025 - Unrestricted & Unassigned	13,961,396	($14,018,728 less $57,332 for negative non-lapsing)
Less RLC per GAAP accounting rules	0	
General Fund available to be used	*13,961,396*	This amount is 46% of 2027 general funds expenditures w/o transfers (PY 47%) This amount is only 14% of 2027 total budgeted expenditures w/o transfers (PY 13%)
Less		
General fund Balance - Sales Tax Used in 2027 Budget Year	(2,091,900)	Amount used of the unassigned fund balance - sales tax always uses all
General Fund Balance Used in 2027 Budget Year	(3,649,867)	Amount used of the unassigned fund balance
General Fund available to be used after 2027 budget year	8,219,629	This amount is only 27% of 2027 general funds expenditures w/o transfers (PY 25%) This amount is only 8% of 2027 total budgeted expenditures w/o transfers (PY 7%)
Estimated amount of absences		
Amount for vested portion of ALL employees except RLC & Highway	(1,410,388)	Of this amount $332,782 is for 22 employees that have 21 - 40+ years with Clark County not including CCRLC & Hwy
Balance after considering vested absences	6,809,241	This amount is only 22% of 2027 general funds expenditures w/o transfers (PY 20%) This amount is only 7% of 2027 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 be above the 20%).

10/5/2026

2027 Capital Expenditures

Dept./Project	Expense	ST Debt	Removed	Other Funding	Funded by levy
100 Fund Fairgrounds	**$ 250,000.00**	**$ -**	**$ -**	**$ 250,000.00**	**$ -**
Asphalt	$ 80,000.00	$ -	$ -	$ 80,000.00	$ -
Building/Grounds Improvements	$ 40,000.00	$ -	$ -	$ 40,000.00	$ -
Dining Hall Upgrade	$ 80,000.00	$ -	$ -	$ 80,000.00	$ -
New Fence for West Grounds	$ 50,000.00	$ -	$ -	$ 50,000.00	$ -
330 Fund Forestry & Parks	**$ 1,146,300.00**	**$ 874,000.00**	**$ 62,000.00**	**$ 210,300.00**	**$ -**
Boom Mower	$ 60,000.00	$ -	$ -	$ 60,000.00	$ -
Chalet Maintenance	$ 50,000.00	$ -	$ -	$ 50,000.00	$ -
HWY G Bridge	$ 62,000.00		$ 62,000.00		$ -
Mead Lake Dam Repairs	$ 230,000.00	$ 230,000.00	$ -	$ -	$ -
Parks Capital Expenditure	$ 459,300.00	$ 459,000.00	$ -	$ 300.00	$ -
Pickup Truck	$ 90,000.00		$ -	$ 90,000.00	$ -
Trail Gates	$ 10,000.00	$ -	$ -	$ 10,000.00	$ -
Underground Piping for BMWSA	$ 150,000.00	$ 150,000.00	$ -	$ -	$ -
UTV - Forestry	$ 35,000.00	$ 35,000.00	$ -	$ -	$ -
331 Fund Forestry & Parks	**$ 10,000.00**		**$ -**	**$ 10,000.00**	**$ -**
Timber Mats	$ 10,000.00		$ -	$ 10,000.00	$ -
Adult Development Services	**$ 132,000.00**	**$ 117,000.00**	**$ 15,000.00**	**$ -**	**$ -**
Bathroom	$ 80,000.00	$ 80,000.00	$ -	$ -	$ -
Replace AC Units	$ 12,000.00	$ 12,000.00	$ -	$ -	$ -
Replace Forklift	$ 40,000.00	$ 25,000.00	$ 15,000.00	$ -	$ -
Aging	**$ 35,000.00**	**$ 35,000.00**	**$ -**	**$ -**	**$ -**
vehicle	$ 35,000.00	$ 35,000.00	$ -	$ -	$ -
Clerk of Court & RIP	**$ 436,500.00**	**$ 436,500.00**	**$ -**	**$ -**	**$ -**
Branch 1 remodel	$ 350,000.00	$ 350,000.00	$ -	$ -	$ -
Complete Control	$ 36,500.00	$ 36,500.00	$ -	$ -	$ -
Furniture Court/Jury Rm	$ 50,000.00	$ 50,000.00	$ -	$ -	$ -
Coroner	**$ 40,000.00**	**$ 20,000.00**	**$ -**	**$ 20,000.00**	**$ -**
New Van	$ 40,000.00	$ 20,000.00	$ -	$ 20,000.00	$ -
Corporation Counsel	**$ 10,000.00**	**$ -**	**$ -**	**$ -**	**$ 10,000.00**
Office Division	$ 10,000.00	$ -	$ -	$ -	$ 10,000.00
Highway	**$ 4,262,500.00**	**$ 3,500,000.00**	**$ -**	**$ 762,500.00**	**$ -**
TRUCK CHASSIS_27	$ 172,500.00	$ -	$ -	$ 172,500.00	$ -
TRUCK Equipment_26	$ 210,000.00	$ -	$ -	$ 210,000.00	$ -
WHEEL LOADER	$ 200,000.00	$ -	$ -	$ 200,000.00	$ -
TRAILER - TANDOM	$ 30,000.00	$ -	$ -	$ 30,000.00	$ -
WATER TRUCK	$ 150,000.00	$ -	$ -	$ 150,000.00	$ -
Roads	$ 3,500,000.00	$ 3,500,000.00	$ -	$ -	$ -
Information Technology	**$ 111,500.00**	**$ 103,500.00**	**$ -**	**$ -**	**$ 8,000.00**
SAN Upgrade	$ 25,000.00	$ 25,000.00	$ -	$ -	$ -
Server Hardware Refresh	$ 60,000.00	$ 60,000.00	$ -	$ -	$ -
Tape Drive Upgrades & Maintenance	$ 18,500.00	$ 18,500.00	$ -	$ -	$ -
VMWare Upgrades	$ 8,000.00	$ -		$ -	$ 8,000.00
Land Conservation	**$ 10,000.00**	**$ -**	**$ -**	**$ 10,000.00**	**$ -**
Sportsman Lake Outlet Dam Repair	$ 10,000.00	$ -	$ -	$ 10,000.00	$ -
Maintenance	**$ 1,412,000.00**	**$ 575,000.00**	**$ 323,000.00**	**$ 177,000.00**	**$ 337,000.00**
Courthouse LED	$ 177,000.00	$ -	$ -	$ 177,000.00	$ -
Electrical	$ 55,000.00	$ -	$ -	$ -	$ 55,000.00
Exterior building repair	$ 200,000.00	$ 200,000.00	$ -	$ -	$ -
Flooring	$ 20,000.00	$ -	$ -	$ -	$ 20,000.00
HVAC	$ 200,000.00	$ 200,000.00	$ -	$ -	$ -
Jail Museum Demo Project	$ 500,000.00	$ -	$ 323,000.00		$ 177,000.00
Plumbing Upgrades	$ 50,000.00	$ -	$ -	$ -	$ 50,000.00
Roof repairs	$ 175,000.00	$ 175,000.00	$ -	$ -	$ -
Sidewalk Repair	$ 20,000.00	$ -	$ -	$ -	$ 20,000.00
Skid Steer Upgrades	$ 15,000.00	$ -	$ -	$ -	$ 15,000.00

2027 Capital Expenditures

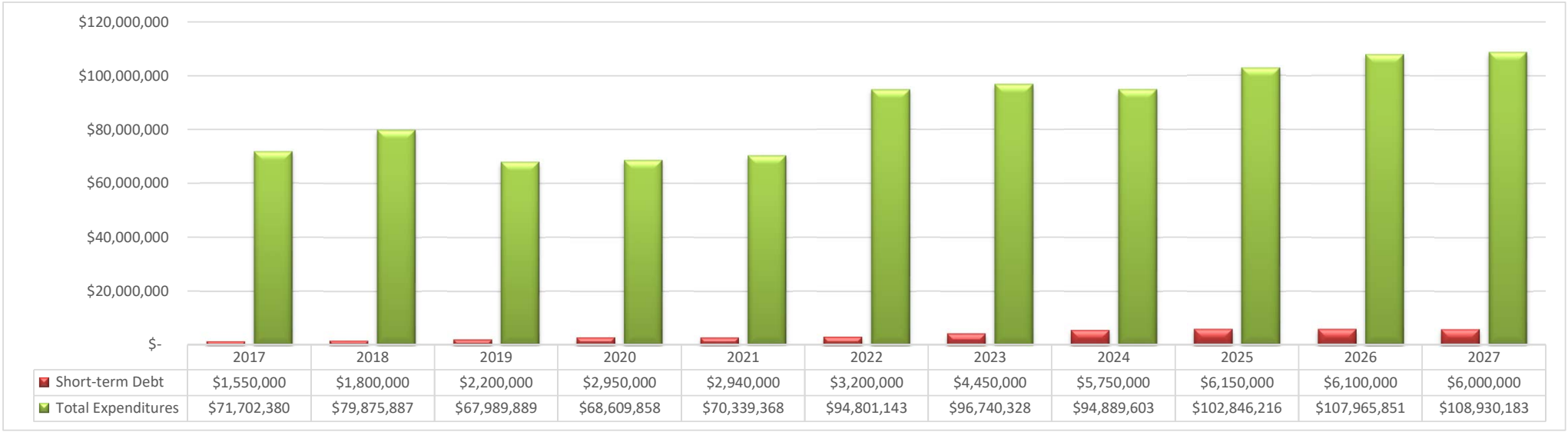
Dept./Project	Expense	ST Debt	Removed	Other Funding	Funded by levy
Sheriff's Office	**$ 695,381.00**	**$ 339,000.00**	**$ -**	**$ 354,800.00**	**$ 1,581.00**
CLSO Equipment	$ 39,572.00	$ 39,000.00	$ -	$ -	$ 572.00
Radio System (Towers)	$ 354,800.00	$ -	$ -	$ 354,800.00	$ -
Squad Replacement208,322,328, 333, 335	$ 244,820.00	$ 244,000.00	$ -	$ -	$ 820.00
Truck - Rec Deputy: 320	$ 56,189.00	$ 56,000.00	$ -	$ -	$ 189.00
Rehabilitation & Living Center	**$ 1,154,992.00**	**$ -**	**$ -**	**$ 1,154,992.00**	**$ -**
MNT - Roofing West B	$ 135,000.00	$ -	$ -	$ 135,000.00	$ -
MNT - Water Heater #1	$ 26,000.00	$ -	$ -	$ 26,000.00	$ -
MNT - Water Heater #2	$ 26,000.00	$ -	$ -	$ 26,000.00	$ -
MNT - Water Softner Tank	$ 6,000.00	$ -	$ -	$ 6,000.00	$ -
Maintenance Items	$ 149,170.00	$ -	$ -	$ 149,170.00	$ -
MNT - Windows	$ 30,000.00	$ -	$ -	$ 30,000.00	$ -
MNT - Masonry Project	$ 150,000.00	$ -	$ -	$ 150,000.00	$ -
MNT - Sit to Stand	$ 4,250.00	$ -	$ -	$ 4,250.00	$ -
MNT - Hoyer Lifts	$ 9,000.00	$ -	$ -	$ 9,000.00	$ -
MNT - Apollo Tub	$ 23,500.00	$ -	$ -	$ 23,500.00	$ -
HSKP - Floor Scrubber/Carpet Extractor	$ 18,000.00	$ -	$ -	$ 18,000.00	$ -
DAY - Shredder	$ 3,000.00	$ -	$ -	$ 3,000.00	$ -
Therapy - HiLo Lift	$ 6,200.00	$ -	$ -	$ 6,200.00	$ -
Therapy - Sara Stedy	$ 2,772.00	$ -	$ -	$ 2,772.00	$ -
Therapy - Diathermy Unit	$ 12,000.00	$ -	$ -	$ 12,000.00	$ -
Laundry - Linen Carts	$ 3,500.00	$ -	$ -	$ 3,500.00	$ -
Laundry - Delivery Carts	$ 2,000.00	$ -	$ -	$ 2,000.00	$ -
Laundry - Sorting Carts	$ 3,000.00	$ -	$ -	$ 3,000.00	$ -
Nursing - Sara Lifts	$ 25,000.00	$ -	$ -	$ 25,000.00	$ -
Nursing - Joerns Standaid	$ 6,500.00	$ -	$ -	$ 6,500.00	$ -
Nursing - Vital Machines	$ 35,000.00	$ -	$ -	$ 35,000.00	$ -
Nursing - Kiosks x10	$ 18,000.00	$ -	$ -	$ 18,000.00	$ -
SS - Desk/Speaker/Camera	$ 1,100.00	$ -	$ -	$ 1,100.00	$ -
ADM - Computer Replacements	$ 30,000.00	$ -	$ -	$ 30,000.00	$ -
ADM - Building Camera	$ 100,000.00	$ -	$ -	$ 100,000.00	$ -
ADM - Fire Alarm System (carryover)	$ 250,000.00	$ -	$ -	$ 250,000.00	$ -
ADM - Technology	$ 30,000.00	$ -	$ -	$ 30,000.00	$ -
ADM - Furniture Upgrades	$ 50,000.00	$ -	$ -	$ 50,000.00	$ -
Grand Total	**$ 9,706,173.00**	**$ 6,000,000.00**	**$ 400,000.00**	**$ 2,949,592.00**	**$ 356,581.00**

2027 SHORT-TERM DEBT ALLOCATION

Departments	Debt Funded Captial
100 Fund Fairgrounds	$0.00
330 Fund Forestry & Parks	$874,000.00
331 Fund Forestry & Parks	
Adult Development Servic	$117,000.00
Aging	$35,000.00
Clerk of Court & RIP	$436,500.00
Coroner	$20,000.00
Corporation Counsel	$0.00
Highway	$3,500,000.00
Information Technology	$103,500.00
Land Conservation	$0.00
Maintenance	$575,000.00
Sheriff's Office	$339,000.00
Grand Total	**$6,000,000.00**

2026 debt $6,100,000

SHORT-TERM DEBT HISTORY



	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Short-term Debt	$1,550,000	$1,800,000	$2,200,000	$2,950,000	$2,940,000	$3,200,000	$4,450,000	$5,750,000	$6,150,000	$6,100,000	$6,000,000
Total Expenditures	$71,702,380	$79,875,887	$67,989,889	$68,609,858	$70,339,368	$94,801,143	$96,740,328	$94,889,603	$102,846,216	$107,965,851	$108,930,183

Year	2028
100 Fund Fairgrounds	**$ 140,000.00**
Bathroom Upgrades	$ 30,000.00
Building and Grounds Improvements to be prioritized	$ 50,000.00
Overhead Power Line Removal	$ 60,000.00
330 Fund Forestry & Parks	**$ 880,000.00**
Chair Lift Cable Maintenance	$ 100,000.00
Cold Storage/Shop Upgrades	$ 200,000.00
Park Mower	$ 30,000.00
Parks Capital Expenditure	$ 450,000.00
Pickup Truck	$ 45,000.00
Utility Trailer	$ 20,000.00
UTV - Parks	$ 35,000.00
Adult Development Services	**$ 132,000.00**
Bathroom Remodel	$ 80,000.00
Replace AC Units	$ 12,000.00
Vehicle Replace	$ 40,000.00
Aging	**$ 35,000.00**
vehicle	$ 35,000.00
Clerk of Court & Register in Probate	**$ 5,000.00**
Probate counter	$ 5,000.00
Emergency Management	**$ 75,000.00**
EM VEHICLE	$ 75,000.00
Highway	**$ 746,000.00**
SHOULDER MACHINE	$ 150,000.00
TRUCK CHASSIS_28	$ 350,000.00
TRUCK EQUIPMENT_27	$ 210,000.00
WHEEL LOADER	$ 36,000.00
Information Technology	**$ 123,500.00**
SAN Upgrade	$ 25,000.00
Server Hardware Refresh	$ 80,000.00
Tape Drive Upgrades and Maint	$ 18,500.00
Land Conservation	**$ 68,000.00**
3/4 ton pickup purchase	$ 68,000.00
Maintenance	**$ 890,000.00**
Courthouse LED	$ 50,000.00
Electrical	$ 100,000.00
Exterior Building Repair	$ 200,000.00
Flooring	$ 30,000.00
HVAC	$ 200,000.00
Landscaping	$ 15,000.00
Parking	$ 20,000.00
Plumbing Upgrades	$ 50,000.00
Roof Repair	$ 200,000.00
Sidewalk Repairs	$ 25,000.00
Rehabilitation & Living Center	**$ 1,390,000.00**
Apollo Bathing Tub	$ 25,000.00
Backup Generator	$ 750,000.00
Computer Replacements	$ 45,000.00
Furniture Upgrades	$ 50,000.00
Maintenance Replacements	$ 120,000.00
Nurse Call	$ 50,000.00
Replacement Vehicle(s)	$ 100,000.00
Roofing	$ 150,000.00
Technology	$ 40,000.00
Windows	$ 60,000.00
Sheriff's Office	**$ 592,784.19**
Radio System (Towers)	$ 299,000.00
Squad Car Replacement114, 324, 331, 332, 334	$ 244,820.16
Unmarked: 101	$ 48,964.03
Grand Total	**$ 5,077,284.19**

FUTURE CAPITAL OUTLAY

Year	2029	
100 Fund Fairgrounds	**$**	**140,000.00**
Building and Grounds Improvements to be prioritized	$	50,000.00
Crack Seal	$	40,000.00
Electrical Upgrades	$	50,000.00
330 Fund Forestry & Parks	**$**	**875,000.00**
Bruce Mound Snow Guns	$	200,000.00
Lowboy Trailer	$	100,000.00
Parks Capital Expenditure	$	450,000.00
Pickup Truck	$	90,000.00
UTV - Forestry	$	35,000.00
Adult Development Services	**$**	**57,000.00**
Replace AC Units	$	12,000.00
Vehicle Replace	$	45,000.00
Highway	**$**	**832,000.00**
TRUCK CHASSIS_29	$	355,000.00
TRUCK EQUIPMENT_28	$	440,000.00
WHEEL LOADER	$	37,000.00
Information Technology	**$**	**128,500.00**
Copier Replacements	$	5,000.00
SAN Upgrade	$	25,000.00
Server Hardware Refresh	$	80,000.00
Tape Drive Upgrades and Maint	$	18,500.00
Maintenance	**$**	**925,000.00**
Courhouse Door Upgrades	$	50,000.00
Courthouse Led Updates	$	50,000.00
Electrical	$	100,000.00
Exterior Building Repairs	$	150,000.00
Flooring	$	30,000.00
HVAC	$	150,000.00
Landscaping	$	15,000.00
Parking	$	100,000.00
Plumbing Upgradess	$	50,000.00
Roof Repairss	$	200,000.00
Sidewalk Repairs	$	30,000.00
Planning, Zoning & Land Information	**$**	**30,000.00**
Leica Equipment	$	30,000.00
Rehabilitation & Living Center	**$**	**640,000.00**
Apollo Bathing Tub	$	25,000.00
Computer Replacements	$	45,000.00
Furniture Upgrades	$	50,000.00
Maintenance Replacements	$	120,000.00
Nurse Call	$	50,000.00
Replacement Vehicle(s)	$	100,000.00
Roofing	$	150,000.00
Technology	$	40,000.00
Windows	$	60,000.00
Sheriff's Office	**$**	**578,784.19**
Radio System (Towers)	$	285,000.00
Squad Car Replacement111, 112, 323, 325, 336	$	244,820.16
Unmarked: Transport Van	$	48,964.03
Grand Total	**$**	**4,206,284.19**

Year	2030	
100 Fund Fairgrounds	**$**	**140,000.00**
Building and Grounds Improvements to be prioritized	$	50,000.00
Chip Seal	$	40,000.00
Electrical Upgrades	$	50,000.00
330 Fund Forestry & Parks	**$**	**875,000.00**
Bruce Mound Groomer	$	300,000.00
Parks Capital Expenditure	$	450,000.00
Pickup Truck	$	45,000.00
Pintle Deck Over Trailer	$	60,000.00
UTV - Parks	$	20,000.00
Adult Development Services	**$**	**45,000.00**
Vehicle Replace	$	45,000.00
Aging	**$**	**35,000.00**
vehicle	$	35,000.00
Highway	**$**	**1,018,000.00**
GRADER	$	350,000.00
TRUCK CHASSIS_30	$	180,000.00
TRUCK EQUIPMENT_29	$	450,000.00
WHEEL LOADER	$	38,000.00
Information Technology	**$**	**135,500.00**
Copier Replacements	$	12,000.00
SAN Upgrade	$	25,000.00
Server Hardware Refresh	$	80,000.00
Tape Drive Upgrades and Maint	$	18,500.00
Maintenance	**$**	**995,000.00**
Courthouse Door Upgrade	$	50,000.00
Electrical	$	160,000.00
Exterior Building Repairs	$	150,000.00
Flooring	$	50,000.00
HVAC	$	200,000.00
Landscaping	$	15,000.00
Parking	$	30,000.00
Plumbing Upgrades	$	100,000.00
Roof Repairs	$	150,000.00
Sidewalk Repairs	$	30,000.00
Snow Removal Equipment	$	60,000.00
Planning, Zoning & Land Information	**$**	**35,000.00**
Truck	$	35,000.00
Rehabilitation & Living Center	**$**	**640,000.00**
Apollo Bathing Tub	$	25,000.00
Computer Replacements	$	45,000.00
Furniture Upgrades	$	50,000.00
Maintenance Replacements	$	120,000.00
Nurse Call	$	50,000.00
Replacement Vehicle(s)	$	100,000.00
Roofing	$	150,000.00
Technology	$	40,000.00
Windows	$	60,000.00
Sheriff's Office	**$**	**626,712.26**
Radio System (Towers)	$	235,000.00
Squad Car Replacement113, 321, 326, 327, 329, 330	$	293,784.19
unmarked: 105, 205	$	97,928.06
Grand Total	**$**	**4,545,212.26**

FUTURE CAPITAL OUTLAY

Year	2031	
100 Fund Fairgrounds	**$**	**140,000.00**
Building and Grounds Improvements to be prioritized	$	50,000.00
Chip Seal	$	40,000.00
Entrance Asphault	$	50,000.00
330 Fund Forestry & Parks	**$**	**920,000.00**
Bruce Mound Groomer	$	300,000.00
Parks Capital Expenditure	$	450,000.00
Pickup Truck	$	90,000.00
Pintle Deck Over Trailer	$	60,000.00
UTV - Forestry	$	20,000.00
Highway	**$**	**623,000.00**
TRUCK CHASSIS_31	$	360,000.00
TRUCK EQUIPMENT_30	$	225,000.00
WHEEL LOADER	$	38,000.00
Information Technology	**$**	**135,500.00**
Copier Replacements	$	12,000.00
SAN Upgrade	$	25,000.00
Server Hardware Refresh	$	80,000.00
Tape Drive Upgrades and Maint	$	18,500.00
Land Conservation	**$**	**55,000.00**
1/2 ton pickup purchase	$	55,000.00
Maintenance	**$**	**935,000.00**
Electrical	$	160,000.00
Exterior Building Repairs	$	150,000.00
Flooring	$	50,000.00
HVAC	$	250,000.00
Landscaping	$	15,000.00
Parking	$	30,000.00
Plumbing Upgrades	$	100,000.00
Roof Repairs	$	150,000.00
Sidewalk Repairs	$	30,000.00
Planning, Zoning & Land Information	**$**	**35,000.00**
Truck	$	35,000.00
Rehabilitation & Living Center	**$**	**640,000.00**
Apollo Bathing Tub	$	25,000.00
Computer Replacements	$	45,000.00
Furniture Upgrades	$	50,000.00
Maintenance Replacements	$	120,000.00
Nurse Call	$	50,000.00
Replacement Vehicle(s)	$	100,000.00
Roofing	$	150,000.00
Technology	$	40,000.00
Windows	$	60,000.00
Sheriff's Office	**$**	**793,784.19**
Radio System (Towers) Possible Grant Eligible -	$	500,000.00
Squad Car Replacement320,322,333, 328, 335	$	244,820.16
Unmarked:104, 203	$	48,964.03
Grand Total	**$**	**4,277,284.19**

2027 BUDGET NARRATIVE

DEPARTMENT: CLARK COUNTY TOTAL

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S):

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	434	443	446	0.68%
Part Time	230	218	220	0.92%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$14,267,903.14	$36,704,791.00	$37,094,914.00	$390,123.00	1.06%
Overtime	$1,087,437.99	$2,265,577.00	$2,110,623.00	-$154,954.00	-6.84%
Per Diem	$55,585.72	$175,120.00	$168,130.00	-$6,990.00	-3.99%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$2,732,145.50	$6,655,966.00	$7,055,994.00	$400,028.00	6.01%
Health, Dental & Vision Insurance	$3,968,178.49	$7,458,949.00	$7,735,598.00	$276,649.00	3.71%
TOTAL:	**$22,111,250.84**	**$53,260,403.00**	**$54,165,259.00**	**$904,856.00**	1.70%

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$22,111,250.84	$53,260,403.00	$54,165,259.00	$904,856.00	1.70%
CONTRACT (includes telephone, etc.) (Object #52****)	$7,373,978.60	$17,958,505.00	$17,555,849.00	-$402,656.00	-2.24%
OPERATIONS (all other expenses)	$6,868,757.43	$22,923,441.00	$23,984,402.00	$1,060,961.00	4.63%

2027 BUDGET NARRATIVE

DEPARTMENT: CLARK COUNTY TOTAL

CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$1,243,247.12	$6,303,502.00	$5,164,673.00	-$1,138,829.00	-18.07%
TRANSER OUT BETWEEN FUNDS	$7,420,000.00	$7,520,000.00	$8,060,000.00	$540,000.00	7.18%
TOTAL EXPENDITURES	**$45,017,233.99**	**$107,965,851.00**	**$108,930,183.00**	**$964,332.00**	0.89%

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

Expenditure dollars less capital outlay for 2027		$103,765,510.00
Expenditure dollars less capital outlay for 2026		$101,662,349.00
Expenditure difference between the years without capital assets		$2,103,161.00
Percentage of expenditures difference - this should be a 1% increase or less		2.07%
1% Maximum increase is	$1,016,623.49	
Fill-in extra consideration dollars	Total 1% plus extra	$1,016,623.49
Under or over dollar allowed. If over waiver needs to be filled out.		$1,086,537.51
Difference in levy between the two years		$214,619.00
Percentage of current levy to expenditures		21.40%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$23,099,355.00	$23,099,355.00	$23,313,974.00	$214,619.00	0.93%
FED/STATE (Object #42-43**** not donations)	$2,351,850.36	$13,573,789.00	$13,537,672.00	-$36,117.00	-0.27%
LOCAL (Object #44-47****)	$20,229,739.14	$48,761,490.00	$48,263,361.00	-$498,129.00	-1.02%
OTHER	$2,604,531.59	$3,783,955.00	$4,655,828.00	$871,873.00	23.04%
OTHER: FUND TRANSFER IN	$1,320,000.00	$1,320,000.00	$2,060,000.00	$740,000.00	56.06%
SHORT-TERM DEBT	$6,100,000.00	$6,100,000.00	$6,000,000.00	-$100,000.00	-1.64%
FUND BALANCE USED	$0.00	$11,327,262.00	$11,099,348.00	-$227,914.00	-2.01%
TOTAL REVENUE	**$55,705,476.09**	**$107,965,851.00**	**$108,930,183.00**	**$964,332.00**	0.89%

2027 BUDGET NARRATIVE

DEPARTMENT: ADMINISTRATIVE COORDINATOR

Department / Program Description:

The purpose of this position is to serve as chief administrative officer for Clark County in accorcance with WI Stats. 59.19 to collaborate & coordinate the administrative and management functions for the county.

Products & Services:

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

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	0	0	0	#DIV/0!
Part Time	1	1	1	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$4,095.32	$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.	$682.49	$1,572.00	$1,567.00	-$5.00	-0.32%
Health, Dental & Vision Insurance	$1,296.11	$2,649.00	$2,160.00	-$489.00	-18.46%
TOTAL:	**$6,073.92**	**$13,394.00**	**$12,900.00**	**-$494.00**	-3.69%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$6,073.92	$13,394.00	$12,900.00	-$494.00	-3.69%
CONTRACT (includes telephone, etc.) (Object #52****)	$0.00	$0.00	$0.00	$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	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: ADMINISTRATIVE COORDINATOR

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$6,073.92**	**$14,344.00**	**$13,850.00**	**-$494.00**	-3.44%

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

Expenditure dollars less capital outlay for 2027			$13,850.00
Expenditure dollars less capital outlay for 2026			$14,344.00
Expenditure difference between the years without capital assets			($494.00)
Percentage of expenditures difference - this should be a 1% increase or less			-3.44%
1% Maximum increase is	$143.44		
Fill-in extra consideration dollars	$635.00	Total 1% plus extra	$778.44
Under or over dollar allowed. If over waiver needs to be filled out.			($1,272.44)
Difference in levy between the two years			($494.00)
Percentage of current levy to expenditures			100.00%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$6,073.92	$14,344.00	$13,850.00	-$494.00	-3.44%
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!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$6,073.92**	**$14,344.00**	**$13,850.00**	**-$494.00**	-3.44%

2027 BUDGET NARRATIVE

DEPARTMENT: ADULT DEVELOPMENT SERVICES

Department / Program Description:

Products & Services: **Vocational Rehabilitation**

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

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	9	16	16	0.00%
Part Time	8	1	1	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$422,112.41	$1,158,928.00	$1,228,523.00	$69,595.00	6.01%
Overtime	$2,997.89	$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.	$69,139.69	$198,994.00	$208,164.00	$9,170.00	4.61%
Health, Dental & Vision Insurance	$99,492.54	$287,821.00	$256,352.00	-$31,469.00	-10.93%
TOTAL:	**$593,742.53**	**$1,650,743.00**	**$1,698,039.00**	**$47,296.00**	2.87%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$593,742.53	$1,650,743.00	$1,698,039.00	$47,296.00	2.87%
CONTRACT (includes telephone, etc.) (Object #52****)	$44,365.21	$48,600.00	$51,600.00	$3,000.00	6.17%
OPERATIONS (all other expenses)	$295,411.65	$952,400.00	$922,900.00	-$29,500.00	-3.10%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$18,427.24	$115,000.00	$117,000.00	$2,000.00	1.74%
TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: ADULT DEVELOPMENT SERVICES

TOTAL EXPENDITURES	**$951,946.63**	**$2,766,743.00**	**$2,789,539.00**	**$22,796.00**	0.82%

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

Expenditure dollars less capital outlay for 2027			$2,672,539.00
Expenditure dollars less capital outlay for 2026			$2,651,743.00
Expenditure difference between the years without capital assets			$20,796.00
Percentage of expenditures difference - this should be a 1% increase or less			0.78%
1% Maximum increase is	$26,517.43		
Fill-in extra consideration dollars	$164,614.00	Total 1% plus extra	$191,131.43
Under or over dollar allowed. If over waiver needs to be filled out.			($170,335.43)
Difference in levy between the two years			$86,512.00
Percentage of current levy to expenditures			37.04%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$281,925.33	$946,727.00	$1,033,239.00	$86,512.00	9.14%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$455,191.28	$1,153,000.00	$1,064,300.00	-$88,700.00	-7.69%
OTHER	$137,814.02	$290,000.00	$275,000.00	-$15,000.00	-5.17%
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$77,016.00	$77,016.00	$117,000.00	$39,984.00	51.92%
FUND BALANCE USED	$0.00	$300,000.00	$300,000.00	$0.00	0.00%
TOTAL REVENUE	**$951,946.63**	**$2,766,743.00**	**$2,789,539.00**	**$22,796.00**	0.82%

2027 BUDGET NARRATIVE

DEPARTMENT: AGING-ADRC

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): **51000000**

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	4	3	3	0.00%
Part Time	3	3	4	33.33%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$149,165.92	$347,365.00	$401,578.00	$54,213.00	15.61%
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$2,730.00	$6,720.00	$6,720.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$26,291.16	$63,709.00	$72,352.00	$8,643.00	13.57%
Health, Dental & Vision Insurance	$59,334.49	$101,031.00	$137,077.00	$36,046.00	35.68%
TOTAL:	**$237,521.57**	**$518,825.00**	**$617,727.00**	**$98,902.00**	19.06%

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$237,521.57	$518,825.00	$617,727.00	$98,902.00	19.06%
CONTRACT (includes telephone, etc.) (Object #52****)	$2,384.96	$8,400.00	$7,550.00	-$850.00	-10.12%
OPERATIONS (all other expenses)	$11,852.54	$86,040.00	$91,794.00	$5,754.00	6.69%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$251,759.07**	**$613,265.00**	**$717,071.00**	**$103,806.00**	16.93%

2027 BUDGET NARRATIVE

DEPARTMENT: AGING-ADRC

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

Expenditure dollars less capital outlay for 2027		$717,071.00
Expenditure dollars less capital outlay for 2026		$613,265.00
Expenditure difference between the years without capital assets		$103,806.00
Percentage of expenditures difference - this should be a 1% increase or less		16.93%
1% Maximum increase is	$6,132.65	
Fill-in extra consideration dollars	$0.00 Total 1% plus extra	$6,132.65
Under or over dollar allowed. If over waiver needs to be filled out.		$97,673.35
Difference in levy between the two years		$37,044.00
Percentage of current levy to expenditures		5.17%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$182,044.07	$0.00	$37,044.00	$37,044.00	#DIV/0!
FED/STATE (Object #42-43**** not donations)	$69,715.00	$613,265.00	$680,027.00	$66,762.00	10.89%
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!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$251,759.07**	**$613,265.00**	**$717,071.00**	**$103,806.00**	16.93%

2027 BUDGET NARRATIVE

DEPARTMENT: AGING

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S):

52100000	**52103000**	**52103500**	**52600000**
52300000	**52307000**	**52400000**	**52900000**
52406500	**52500000**	**52507000**	

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	3	3	3	0.00%
Part Time	8	8	8	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$225,522.17	$504,680.00	$505,650.00	$970.00	0.19%
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.	$39,062.03	$84,534.00	$89,010.00	$4,476.00	5.29%
Health, Dental & Vision Insurance	$38,247.05	$67,690.00	$75,829.00	$8,139.00	12.02%
TOTAL:	**$302,831.25**	**$656,904.00**	**$670,489.00**	**$13,585.00**	2.07%

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$302,831.25	$656,904.00	$670,489.00	$13,585.00	2.07%
CONTRACT (includes telephone, etc.) (Object #52****)	$129,978.78	$404,662.00	$405,640.00	$978.00	0.24%
OPERATIONS (all other expenses)	$30,556.65	$100,004.00	$148,789.00	$48,785.00	48.78%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$35,000.00	$35,000.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: AGING

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$463,366.68**	**$1,161,570.00**	**$1,259,918.00**	**$98,348.00**	8.47%

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

Expenditure dollars less capital outlay for 2027			$1,224,918.00
Expenditure dollars less capital outlay for 2026			$1,161,570.00
Expenditure difference between the years without capital assets			$63,348.00
Percentage of expenditures difference - this should be a 1% increase or less			5.45%
1% Maximum increase is	$11,615.70		
Fill-in extra consideration dollars	$54,658.00	Total 1% plus extra	$66,273.70
Under or over dollar allowed. If over waiver needs to be filled out.			($2,925.70)
Difference in levy between the two years			$60,862.00
Percentage of current levy to expenditures			53.48%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$367,117.14	$612,961.00	$673,823.00	$60,862.00	9.93%
FED/STATE (Object #42-43**** not donations)	$28,281.00	$335,209.00	$388,695.00	$53,486.00	15.96%
LOCAL (Object #44-47****)	$67,968.54	$213,400.00	$162,400.00	-$51,000.00	-23.90%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$0.00	$0.00	$35,000.00	$35,000.00	#DIV/0!
FUND BALANCE USED	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL REVENUE	**$463,366.68**	**$1,161,570.00**	**$1,259,918.00**	**$98,348.00**	8.47%

2027 BUDGET NARRATIVE

DEPARTMENT: AUDITING/ACCOUNTING

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): 13940000

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time				#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$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:	**$0.00**	**$0.00**	**$0.00**	**$0.00**	#DIV/0!

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ 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	$76,000.00	$79,000.00	$3,000.00	3.95%
OPERATIONS (all other expenses)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: AUDITING/ACCOUNTING

TOTAL EXPENDITURES	**$0.00**	**$76,000.00**	**$79,000.00**	**$3,000.00**	3.95%

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

Expenditure dollars less capital outlay for 2027			$79,000.00
Expenditure dollars less capital outlay for 2026			$76,000.00
Expenditure difference between the years without capital assets			$3,000.00
Percentage of expenditures difference - this should be a 1% increase or less			3.95%
1% Maximum increase is	$760.00		
Fill-in extra consideration dollars	$977.00	Total 1% plus extra	$1,737.00
Under or over dollar allowed. If over waiver needs to be filled out.			$1,263.00
Difference in levy between the two years			$3,000.00
Percentage of current levy to expenditures			100.00%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$0.00	$76,000.00	$79,000.00	$3,000.00	3.95%
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!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$0.00**	**$76,000.00**	**$79,000.00**	**$3,000.00**	3.95%

2027 BUDGET NARRATIVE

DEPARTMENT: CDBG

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): 13990000

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time				#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$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:	**$0.00**	**$0.00**	**$0.00**	**$0.00**	#DIV/0!

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ 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	$200,000.00	$200,000.00	$0.00	0.00%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: CDBG

TOTAL EXPENDITURES	**$0.00**	**$200,000.00**	**$200,000.00**	**$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 2027			$200,000.00
Expenditure dollars less capital outlay for 2026			$200,000.00
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	$2,000.00		
Fill-in extra consideration dollars	$13,166.00	Total 1% plus extra	$15,166.00
Under or over dollar allowed. If over waiver needs to be filled out.			($15,166.00)
Difference in levy between the two years			$0.00
Percentage of current levy to expenditures			0.00%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ 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)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$0.00	$200,000.00	$200,000.00	$0.00	0.00%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$0.00**	**$200,000.00**	**$200,000.00**	**$0.00**	0.00%

2027 BUDGET NARRATIVE

DEPARTMENT: CLERK OF CIRCUIT COURT
REGISTER IN PROB/CIRCUIT COURT

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): 121100000 12310000

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	10	10	10	0.00%
Part Time	3	3	2	-33.33%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$245,332.85	$689,688.00	$689,133.00	-$555.00	-0.08%
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.	$39,133.73	$109,178.00	$112,920.00	$3,742.00	3.43%
Health, Dental & Vision Insurance	$55,208.59	$133,866.00	$150,003.00	$16,137.00	12.05%
TOTAL:	**$339,675.17**	**$932,732.00**	**$952,056.00**	**$19,324.00**	2.07%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$339,675.17	$932,732.00	$952,056.00	$19,324.00	2.07%
CONTRACT (includes telephone, etc.) (Object #52****)	$116,331.68	$385,450.00	$405,500.00	$20,050.00	5.20%
OPERATIONS (all other expenses)	$15,053.84	$33,605.00	$40,020.00	$6,415.00	19.09%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$56,909.00	$425,304.00	$436,500.00	$11,196.00	2.63%

2027 BUDGET NARRATIVE

DEPARTMENT: CLERK OF CIRCUIT COURT
REGISTER IN PROB/CIRCUIT COURT

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$527,969.69**	**$1,777,091.00**	**$1,834,076.00**	**$56,985.00**	3.21%

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

Expenditure dollars less capital outlay for 2027			$1,397,576.00
Expenditure dollars less capital outlay for 2026			$1,351,787.00
Expenditure difference between the years without capital assets			$45,789.00
Percentage of expenditures difference - this should be a 1% increase or less			3.39%
1% Maximum increase is	$13,517.87		
Fill-in extra consideration dollars	$155,923.00	Total 1% plus extra	$169,440.87
Under or over dollar allowed. If over waiver needs to be filled out.			($123,651.87)
Difference in levy between the two years			$7,985.00
Percentage of current levy to expenditures			54.94%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	-$113,635.80	$999,591.00	$1,007,576.00	$7,985.00	0.80%
FED/STATE (Object #42-43**** not donations)	$116,595.44	$87,500.00	$85,000.00	-$2,500.00	-2.86%
LOCAL (Object #44-47****)	$140,010.05	$305,000.00	$305,000.00	$0.00	0.00%
OTHER	$0.00		$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$385,000.00	$385,000.00	$436,500.00	$51,500.00	13.38%
FUND BALANCE USED	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL REVENUE	**$527,969.69**	**$1,777,091.00**	**$1,834,076.00**	**$56,985.00**	3.21%

2027 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 2025	Estimated 2026	Budget 2027		Increase/ Decrease %
Full Time	5	5	5		0.00%
Part Time	1	1	1	W/CORP COUNSEL	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$189,632.66	$432,032.00	$495,458.00	$63,426.00	14.68%
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.	$31,352.39	$73,639.00	$82,881.00	$9,242.00	12.55%
Health, Dental & Vision Insurance	$53,171.46	$88,615.00	$105,904.00	$17,289.00	19.51%
TOTAL:	**$274,156.51**	**$594,286.00**	**$684,243.00**	**$89,957.00**	15.14%

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$274,156.51	$594,286.00	$684,243.00	$89,957.00	15.14%
CONTRACT (includes telephone, etc.) (Object #52****)	$2,325.05	$11,800.00	$11,800.00	$0.00	0.00%
OPERATIONS (all other expenses)	$29,094.37	$41,619.00	$25,570.00	-$16,049.00	-38.56%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: CHILD SUPPORT

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$305,575.93**	**$647,705.00**	**$721,613.00**	**$73,908.00**	11.41%

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

Expenditure dollars less capital outlay for 2027		$721,613.00
Expenditure dollars less capital outlay for 2026		$647,705.00
Expenditure difference between the years without capital assets		$73,908.00
Percentage of expenditures difference - this should be a 1% increase or less		11.41%
1% Maximum increase is	$6,477.05	
Fill-in extra consideration dollars	$14,756.00 Total 1% plus extra	$21,233.05
Under or over dollar allowed. If over waiver needs to be filled out.		$52,674.95
Difference in levy between the two years		$27,894.00
Percentage of current levy to expenditures		16.01%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$168,550.12	$87,614.00	$115,508.00	$27,894.00	31.84%
FED/STATE (Object #42-43**** not donations)	$134,680.14	$557,091.00	$603,105.00	$46,014.00	8.26%
LOCAL (Object #44-47****)	$2,345.67	$3,000.00	$3,000.00	$0.00	0.00%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$305,575.93**	**$647,705.00**	**$721,613.00**	**$73,908.00**	11.41%

2027 BUDGET NARRATIVE

DEPARTMENT: CORONER

Department / Program Description:

Products & Services:

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

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	0	0	0	#DIV/0!
Part Time	3	3	3	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$8,000.00	$8,000.00	$8,500.00	$500.00	6.25%
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$12,715.72	$30,000.00	$30,000.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$1,578.18	$5,000.00	$3,760.00	-$1,240.00	-24.80%
Health, Dental & Vision Insurance	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL:	**$22,293.90**	**$43,000.00**	**$42,260.00**	**-$740.00**	-1.72%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$22,293.90	$43,000.00	$42,260.00	-$740.00	-1.72%
CONTRACT (includes telephone, etc.) (Object #52****)	$19,773.84	$38,700.00	$42,750.00	$4,050.00	10.47%
OPERATIONS (all other expenses)	$2,764.54	$6,200.00	$6,150.00	-$50.00	-0.81%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$40,000.00	$40,000.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: CORONER

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$44,832.28**	**$87,900.00**	**$131,160.00**	**$43,260.00**	49.22%

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

Expenditure dollars less capital outlay for 2027			$91,160.00
Expenditure dollars less capital outlay for 2026			$87,900.00
Expenditure difference between the years without capital assets			$3,260.00
Percentage of expenditures difference - this should be a 1% increase or less			3.71%
1% Maximum increase is	$879.00		
Fill-in extra consideration dollars	$2,055.00	Total 1% plus extra	$2,934.00
Under or over dollar allowed. If over waiver needs to be filled out.			$326.00
Difference in levy between the two years			$3,260.00
Percentage of current levy to expenditures			44.34%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$28,132.28	$54,900.00	$58,160.00	$3,260.00	5.94%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$16,700.00	$33,000.00	$33,000.00	$0.00	0.00%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$20,000.00	$20,000.00	#DIV/0!
SHORT-TERM DEBT	$0.00	$0.00	$20,000.00	$20,000.00	#DIV/0!
FUND BALANCE USED	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL REVENUE	**$44,832.28**	**$87,900.00**	**$131,160.00**	**$43,260.00**	49.22%

2027 BUDGET NARRATIVE

DEPARTMENT: CORPORATION COUNSEL

Department / Program Description:

Products & Services:

The Office of Corporation Counsel serves as parliamentarian to the County Board and provides legal services to county departments, governing bodies, department heads and elected officials. The Office of Corporation Counsel represents the County in prosecution and defense of civil matters involving the County.

ACCOUNT ORG #(S): **11510000**

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027		Increase/ Decrease %
Full Time	2	2	2		0.00%
Part Time	1	1	1	W/CHILD SUPPORT	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$111,229.09	$243,961.00	$259,237.00	$15,276.00	6.26%
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.	$20,079.23	$45,096.00	$48,152.00	$3,056.00	6.78%
Health, Dental & Vision Insurance	$11,860.70	$19,767.00	$20,558.00	$791.00	4.00%
TOTAL:	**$143,169.02**	**$308,824.00**	**$327,947.00**	**$19,123.00**	6.19%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$143,169.02	$308,824.00	$327,947.00	$19,123.00	6.19%
CONTRACT (includes telephone, etc.) (Object #52****)	$105.50	$6,250.00	$6,250.00	$0.00	0.00%
OPERATIONS (all other expenses)	$2,759.35	$11,475.00	$11,793.00	$318.00	2.77%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$10,000.00	$10,000.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: CORPORATION COUNSEL

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$146,033.87**	**$326,549.00**	**$355,990.00**	**$29,441.00**	9.02%

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

Expenditure dollars less capital outlay for 2027			$345,990.00
Expenditure dollars less capital outlay for 2026			$326,549.00
Expenditure difference between the years without capital assets			$19,441.00
Percentage of expenditures difference - this should be a 1% increase or less			5.95%
1% Maximum increase is	$3,265.49		
Fill-in extra consideration dollars	$79,606.42	Total 1% plus extra	$82,871.91
Under or over dollar allowed. If over waiver needs to be filled out.			($63,430.91)
Difference in levy between the two years			$29,441.00
Percentage of current levy to expenditures			97.47%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$143,568.23	$317,549.00	$346,990.00	$29,441.00	9.27%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$2,465.64	$9,000.00	$9,000.00	$0.00	0.00%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$146,033.87**	**$326,549.00**	**$355,990.00**	**$29,441.00**	9.02%

2027 BUDGET NARRATIVE

DEPARTMENT: COUNTY BOARD

Department / Program Description:

Products & Services:

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

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time				#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$7,200.00	$7,200.00	$7,200.00	$0.00	0.00%
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$15,205.00	$70,000.00	$63,000.00	-$7,000.00	-10.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$2,890.34	$9,612.00	$8,857.00	-$755.00	-7.85%
Health, Dental & Vision Insurance	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL:	**$25,295.34**	**$86,812.00**	**$79,057.00**	**-$7,755.00**	-8.93%

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$25,295.34	$86,812.00	$79,057.00	-$7,755.00	-8.93%
CONTRACT (includes telephone, etc.) (Object #52****)	$86.50	$2,700.00	$2,750.00	$50.00	1.85%
OPERATIONS (all other expenses)	$16,631.60	$45,500.00	$51,350.00	$5,850.00	12.86%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: COUNTY BOARD

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$42,013.44**	**$135,012.00**	**$133,157.00**	**-$1,855.00**	-1.37%

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

Expenditure dollars less capital outlay for 2027			$133,157.00
Expenditure dollars less capital outlay for 2026			$135,012.00
Expenditure difference between the years without capital assets			($1,855.00)
Percentage of expenditures difference - this should be a 1% increase or less			-1.37%
1% Maximum increase is	$1,350.12		
Fill-in extra consideration dollars	$12,199.00	Total 1% plus extra	$13,549.12
Under or over dollar allowed. If over waiver needs to be filled out.			($15,404.12)
Difference in levy between the two years			($1,855.00)
Percentage of current levy to expenditures			100.00%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$42,013.44	$135,012.00	$133,157.00	-$1,855.00	-1.37%
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!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$42,013.44**	**$135,012.00**	**$133,157.00**	**-$1,855.00**	-1.37%

2027 BUDGET NARRATIVE

DEPARTMENT: COUNTY CLERK

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 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	2	2	2	0.00%
Part Time	0	0	0	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$64,019.84	$142,816.00	$148,796.00	$5,980.00	4.19%
Overtime	$10.89	$400.00	$400.00	$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.	$10,388.83	$24,070.00	$25,228.00	$1,158.00	4.81%
Health, Dental & Vision Insurance	$27,100.39	$49,572.00	$47,040.00	-$2,532.00	-5.11%
TOTAL:	**$101,519.95**	**$216,858.00**	**$221,464.00**	**$4,606.00**	2.12%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$101,519.95	$216,858.00	$221,464.00	$4,606.00	2.12%
CONTRACT (includes telephone, etc.) (Object #52****)	$18,789.17	$43,015.00	$28,015.00	-$15,000.00	-34.87%
OPERATIONS (all other expenses)	$13,157.31	$49,625.00	$39,625.00	-$10,000.00	-20.15%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: COUNTY CLERK

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$133,466.43**	**$309,498.00**	**$289,104.00**	**-$20,394.00**	-6.59%

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

Expenditure dollars less capital outlay for 2027			$289,104.00
Expenditure dollars less capital outlay for 2026			$309,498.00
Expenditure difference between the years without capital assets			($20,394.00)
Percentage of expenditures difference - this should be a 1% increase or less			-6.59%
1% Maximum increase is	$3,094.98		
Fill-in extra consideration dollars	$6,790.00	Total 1% plus extra	$9,884.98
Under or over dollar allowed. If over waiver needs to be filled out.			($30,278.98)
Difference in levy between the two years			($20,394.00)
Percentage of current levy to expenditures			97.58%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$129,765.28	$302,498.00	$282,104.00	-$20,394.00	-6.74%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$3,701.15	$7,000.00	$7,000.00	$0.00	0.00%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$133,466.43**	**$309,498.00**	**$289,104.00**	**-$20,394.00**	-6.59%

2027 BUDGET NARRATIVE

DEPARTMENT: DISTRICT ATTORNEY / VICTIM/WITNESS

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): **12210000**
12410000

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	4	4	4	0.00%
Part Time	0	0	1	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$115,852.33	$258,386.00	$290,675.00	$32,289.00	12.50%
Overtime	$0.00	$750.00	$750.00	$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.	$19,257.11	$43,813.00	$47,723.00	$3,910.00	8.92%
Health, Dental & Vision Insurance	$28,350.32	$47,247.00	$49,140.00	$1,893.00	4.01%
TOTAL:	**$163,459.76**	**$350,196.00**	**$388,288.00**	**$38,092.00**	10.88%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$163,459.76	$350,196.00	$388,288.00	$38,092.00	10.88%
CONTRACT (includes telephone, etc.) (Object #52****)	$5,501.85	$5,770.00	$8,770.00	$3,000.00	51.99%
OPERATIONS (all other expenses)	$4,674.97	$18,670.00	$19,620.00	$950.00	5.09%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: DISTRICT ATTORNEY / VICTIM/WITNESS

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$173,636.58**	**$374,636.00**	**$416,678.00**	**$42,042.00**	11.22%

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

Expenditure dollars less capital outlay for 2027			$416,678.00
Expenditure dollars less capital outlay for 2026			$374,636.00
Expenditure difference between the years without capital assets			$42,042.00
Percentage of expenditures difference - this should be a 1% increase or less			11.22%
1% Maximum increase is	$3,746.36		
Fill-in extra consideration dollars	$5,048.00	Total 1% plus extra	$8,794.36
Under or over dollar allowed. If over waiver needs to be filled out.			$33,247.64
Difference in levy between the two years			$38,642.00
Percentage of current levy to expenditures			85.86%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$165,831.33	$319,136.00	$357,778.00	$38,642.00	12.11%
FED/STATE (Object #42-43**** not donations)	$0.00	$44,950.00	$48,350.00	$3,400.00	7.56%
LOCAL (Object #44-47****)	$7,805.25	$10,550.00	$10,550.00	$0.00	0.00%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$173,636.58**	**$374,636.00**	**$416,678.00**	**$42,042.00**	11.22%

2027 BUDGET NARRATIVE

DEPARTMENT: DEBT

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): 70100000

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time				#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$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:	**$0.00**	**$0.00**	**$0.00**	**$0.00**	#DIV/0!

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ 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)	$826,315.02	$1,136,566.00	$1,146,354.00	$9,788.00	0.86%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TRANSER OUT BETWEEN FUNDS	$6,100,000.00	$6,100,000.00	$6,000,000.00	-$100,000.00	-1.64%

2027 BUDGET NARRATIVE

DEPARTMENT: DEBT

TOTAL EXPENDITURES	**$6,926,315.02**	**$7,236,566.00**	**$7,146,354.00**	**-$90,212.00**	-1.25%

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

Expenditure dollars less capital outlay for 2027			$7,146,354.00
Expenditure dollars less capital outlay for 2026			$7,236,566.00
Expenditure difference between the years without capital assets			($90,212.00)
Percentage of expenditures difference - this should be a 1% increase or less			-1.25%
1% Maximum increase is	$72,365.66		
Fill-in extra consideration dollars	$242.00	Total 1% plus extra	$72,607.66
Under or over dollar allowed. If over waiver needs to be filled out.			($162,819.66)
Difference in levy between the two years			($91,181.00)
Percentage of current levy to expenditures			99.99%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$6,926,315.02	$7,236,566.00	$7,145,385.00	-$91,181.00	-1.26%
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!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FUND BALANCE USED	$0.00	$0.00	$969.00	$969.00	#DIV/0!
TOTAL REVENUE	**$6,926,315.02**	**$7,236,566.00**	**$7,146,354.00**	**-$90,212.00**	-1.25%

2027 BUDGET NARRATIVE

DEPARTMENT: ECONOMIC DEVELOPMENT

Department / Program Description:

Products & Services:

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

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time				#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$210.00	$1,400.00	$1,400.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$21.98	$138.00	$137.00	-$1.00	-0.72%
Health, Dental & Vision Insurance	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL:	**$231.98**	**$1,538.00**	**$1,537.00**	**-$1.00**	-0.07%

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$231.98	$1,538.00	$1,537.00	-$1.00	-0.07%
CONTRACT (includes telephone, etc.) (Object #52****)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OPERATIONS (all other expenses)	$127,929.00	$128,471.00	$135,594.00	$7,123.00	5.54%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: ECONOMIC DEVELOPMENT

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$128,160.98**	**$130,009.00**	**$137,131.00**	**$7,122.00**	5.48%

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

Expenditure dollars less capital outlay for 2027		$137,131.00
Expenditure dollars less capital outlay for 2026		$130,009.00
Expenditure difference between the years without capital assets		$7,122.00
Percentage of expenditures difference - this should be a 1% increase or less		5.48%
1% Maximum increase is	$1,300.09	
Fill-in extra consideration dollars	$969.00 Total 1% plus extra	$2,269.09
Under or over dollar allowed. If over waiver needs to be filled out.		$4,852.91
Difference in levy between the two years		$7,122.00
Percentage of current levy to expenditures		100.00%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$128,160.98	$130,009.00	$137,131.00	$7,122.00	5.48%
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!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$128,160.98**	**$130,009.00**	**$137,131.00**	**$7,122.00**	5.48%

2027 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 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	1	1	1	0.00%
Part Time	1	1	1	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$59,584.01	$131,764.00	$143,632.00	$11,868.00	9.01%
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.	$9,933.95	$22,656.00	$24,744.00	$2,088.00	9.22%
Health, Dental & Vision Insurance	$15,666.15	$26,110.00	$27,155.00	$1,045.00	4.00%
TOTAL:	**$85,184.11**	**$180,530.00**	**$195,531.00**	**$15,001.00**	8.31%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$85,184.11	$180,530.00	$195,531.00	$15,001.00	8.31%
CONTRACT (includes telephone, etc.) (Object #52****)	$16,308.90	$26,750.00	$27,700.00	$950.00	3.55%
OPERATIONS (all other expenses)	$2,018.31	$19,600.00	$24,450.00	$4,850.00	24.74%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: EMERGENCY MANAGEMENT

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$103,511.32**	**$226,880.00**	**$247,681.00**	**$20,801.00**	9.17%

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

Expenditure dollars less capital outlay for 2027			$247,681.00
Expenditure dollars less capital outlay for 2026			$226,880.00
Expenditure difference between the years without capital assets			$20,801.00
Percentage of expenditures difference - this should be a 1% increase or less			9.17%
1% Maximum increase is	$2,268.80		
Fill-in extra consideration dollars	$14,318.00	Total 1% plus extra	$16,586.80
Under or over dollar allowed. If over waiver needs to be filled out.			$4,214.20
Difference in levy between the two years			$18,140.00
Percentage of current levy to expenditures			78.28%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$141,675.45	$175,755.00	$193,895.00	$18,140.00	10.32%
FED/STATE (Object #42-43**** not donations)	-$40,377.15	$51,125.00	$51,686.00	$561.00	1.10%
LOCAL (Object #44-47****)	$2,213.02	$0.00	$2,100.00	$2,100.00	#DIV/0!
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$103,511.32**	**$226,880.00**	**$247,681.00**	**$20,801.00**	9.17%

2027 BUDGET NARRATIVE

DEPARTMENT: FORESTRY PARKS & FAIRGROUNDS

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S):

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	17	17	17	0.00%
Part Time	29	29	29	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$651,809.43	$1,701,901.00	$1,783,761.00	$81,860.00	4.81%
Overtime	$8,695.89	$24,640.00	$24,640.00	$0.00	0.00%
Per Diem	$1,430.00	$6,500.00	$6,500.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$115,164.60	$308,193.00	$302,207.00	-$5,986.00	-1.94%
Health, Dental & Vision Insurance	$190,157.86	$311,833.00	$402,777.00	$90,944.00	29.16%
TOTAL:	**$967,257.78**	**$2,353,067.00**	**$2,519,885.00**	**$166,818.00**	7.09%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$967,257.78	$2,353,067.00	$2,519,885.00	$166,818.00	7.09%
CONTRACT (includes telephone, etc.) (Object #52****)	$142,662.66	$497,395.00	$513,450.00	$16,055.00	3.23%
OPERATIONS (all other expenses)	$175,988.37	$853,035.00	$1,010,140.00	$157,105.00	18.42%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$341,206.84	$2,308,607.00	$1,344,300.00	-$964,307.00	-41.77%
TRANSER OUT BETWEEN FUNDS	$1,300,000.00	$1,300,000.00	$2,040,000.00	$740,000.00	56.92%

2027 BUDGET NARRATIVE

DEPARTMENT: FORESTRY PARKS & FAIRGROUNDS

TOTAL EXPENDITURES	**$2,927,115.65**	**$7,312,104.00**	**$7,427,775.00**	**$115,671.00**	1.58%

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

Expenditure dollars less capital outlay for 2027			$6,083,475.00
Expenditure dollars less capital outlay for 2026			$5,003,497.00
Expenditure difference between the years without capital assets			$1,079,978.00
Percentage of expenditures difference - this should be a 1% increase or less			21.58%
1% Maximum increase is	$50,034.97		
Fill-in extra consideration dollars	$943,678.00	Total 1% plus extra	$993,712.97
Under or over dollar allowed. If over waiver needs to be filled out.			$86,265.03
Difference in levy between the two years			$41,706.00
Percentage of current levy to expenditures			0.57%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$799,995.06	$725.00	$42,431.00	$41,706.00	5752.55%
FED/STATE (Object #42-43**** not donations)	$123,051.85	$1,592,709.00	$865,909.00	-$726,800.00	-45.63%
LOCAL (Object #44-47****)	$1,642,894.02	$3,082,230.00	$3,079,200.00	-$3,030.00	-0.10%
OTHER	$61,174.72	$1,000.00	$1,000.00	$0.00	0.00%
OTHER: FUND TRANSFER IN	$300,000.00	$300,000.00	$312,000.00	$12,000.00	4.00%
SHORT-TERM DEBT	$0.00	$0.00	$874,000.00	$874,000.00	#DIV/0!
FUND BALANCE USED	$0.00	$2,335,440.00	$2,253,235.00	-$82,205.00	-3.52%
TOTAL REVENUE	**$2,927,115.65**	**$7,312,104.00**	**$7,427,775.00**	**$115,671.00**	1.58%

2027 BUDGET NARRATIVE

DEPARTMENT: FAIRGROUNDS

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S):

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	17	17	17	0.00%
Part Time	29	29	29	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$24,402.21	$68,344.00	$51,817.00	-$16,527.00	-24.18%
Overtime	$156.01	$1,084.00	$1,084.00	$0.00	0.00%
Per Diem	$0.00	$500.00	$500.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$4,143.41	$11,135.00	$8,627.00	-$2,508.00	-22.52%
Health, Dental & Vision Insurance	$4,841.95	$13,987.00	$8,423.00	-$5,564.00	-39.78%
TOTAL:	**$33,543.58**	**$95,050.00**	**$70,451.00**	**-$24,599.00**	-25.88%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$33,543.58	$95,050.00	$70,451.00	-$24,599.00	-25.88%
CONTRACT (includes telephone, etc.) (Object #52****)	$14,401.47	$33,045.00	$40,600.00	$7,555.00	22.86%
OPERATIONS (all other expenses)	$9,736.43	$34,460.00	$53,130.00	$18,670.00	54.18%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$160,868.62	$200,000.00	$250,000.00	$50,000.00	25.00%

2027 BUDGET NARRATIVE

DEPARTMENT: FAIRGROUNDS

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$218,550.10**	**$362,555.00**	**$414,181.00**	**$51,626.00**	14.24%

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

Expenditure dollars less capital outlay for 2027			$164,181.00
Expenditure dollars less capital outlay for 2026			$162,555.00
Expenditure difference between the years without capital assets			$1,626.00
Percentage of expenditures difference - this should be a 1% increase or less			1.00%
1% Maximum increase is	$1,625.55		
Fill-in extra consideration dollars	$0.00	Total 1% plus extra	$1,625.55
Under or over dollar allowed. If over waiver needs to be filled out.			$0.45
Difference in levy between the two years			$41,706.00
Percentage of current levy to expenditures			10.24%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	-$120,037.35	$725.00	$42,431.00	$41,706.00	5752.55%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$38,587.45	$60,830.00	$58,750.00	-$2,080.00	-3.42%
OTHER	$0.00	$1,000.00	$1,000.00	$0.00	0.00%
OTHER: FUND TRANSFER IN	$300,000.00	$300,000.00	$312,000.00	$12,000.00	4.00%
SHORT-TERM DEBT	$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	**$218,550.10**	**$362,555.00**	**$414,181.00**	**$51,626.00**	14.24%

2027 BUDGET NARRATIVE

DEPARTMENT: FORESTRY PARKS

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S):

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	17	17	17	0.00%
Part Time	29	29	29	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$627,407.22	$1,633,557.00	$1,731,944.00	$98,387.00	6.02%
Overtime	$8,539.88	$23,556.00	$23,556.00	$0.00	0.00%
Per Diem	$1,430.00	$6,000.00	$6,000.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$111,021.19	$297,058.00	$293,580.00	-$3,478.00	-1.17%
Health, Dental & Vision Insurance	$185,315.91	$297,846.00	$394,354.00	$96,508.00	32.40%
TOTAL:	**$933,714.20**	**$2,258,017.00**	**$2,449,434.00**	**$191,417.00**	8.48%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$933,714.20	$2,258,017.00	$2,449,434.00	$191,417.00	8.48%
CONTRACT (includes telephone, etc.) (Object #52****)	$128,261.19	$464,350.00	$472,850.00	$8,500.00	1.83%
OPERATIONS (all other expenses)	$166,251.94	$818,575.00	$957,010.00	$138,435.00	16.91%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$180,338.22	$2,108,607.00	$1,094,300.00	-$1,014,307.00	-48.10%

2027 BUDGET NARRATIVE

DEPARTMENT: FORESTRY PARKS

TRANSER OUT BETWEEN FUNDS	$1,300,000.00	$1,300,000.00	$2,040,000.00	$740,000.00	56.92%
TOTAL EXPENDITURES	**$2,708,565.55**	**$6,949,549.00**	**$7,013,594.00**	**$64,045.00**	0.92%

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

Expenditure dollars less capital outlay for 2027			$5,919,294.00
Expenditure dollars less capital outlay for 2026			$4,840,942.00
Expenditure difference between the years without capital assets			$1,078,352.00
Percentage of expenditures difference - this should be a 1% increase or less			22.28%
1% Maximum increase is	$48,409.42		
Fill-in extra consideration dollars	$943,678.00	Total 1% plus extra	$992,087.42
Under or over dollar allowed. If over waiver needs to be filled out.			$86,264.58
Difference in levy between the two years			$0.00
Percentage of current levy to expenditures			0.00%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$920,032.41	$0.00	$0.00	$0.00	#DIV/0!
FED/STATE (Object #42-43**** not donations)	$123,051.85	$1,592,709.00	$865,909.00	-$726,800.00	-45.63%
LOCAL (Object #44-47****)	$1,604,306.57	$3,021,400.00	$3,020,450.00	-$950.00	-0.03%
OTHER	$61,174.72	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$0.00	$0.00	$874,000.00	$874,000.00	#DIV/0!
FUND BALANCE USED	$0.00	$2,335,440.00	$2,253,235.00	-$82,205.00	-3.52%
TOTAL REVENUE	**$2,708,565.55**	**$6,949,549.00**	**$7,013,594.00**	**$64,045.00**	0.92%

2027 BUDGET NARRATIVE

DEPARTMENT: HIGHWAY

Department / Program Description:

Products & Services:

State and County Highways / Bridges Located Within Clark County

ACCOUNT ORG #(S): 75113111 through 75493494

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	33	33	33	0.00%
Part Time	3	3	3	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$909,852.34	$2,316,180.00	$2,392,566.00	$76,386.00	3.30%
Overtime	$102,865.36	$180,000.00	$180,000.00	$0.00	0.00%
Per Diem	$3,530.00	$10,000.00	$10,000.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$201,850.12	$477,307.00	$501,161.00	$23,854.00	5.00%
Health, Dental & Vision Insurance	$303,021.93	$627,392.00	$626,489.00	-$903.00	-0.14%
TOTAL:	**$1,521,119.75**	**$3,610,879.00**	**$3,710,216.00**	**$99,337.00**	2.75%

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$1,521,119.75	$3,610,879.00	$3,710,216.00	$99,337.00	2.75%
CONTRACT (includes telephone, etc.) (Object #52****)	$269,499.38	$784,850.00	$110,500.00	-$674,350.00	-85.92%
OPERATIONS (all other expenses)	$725,841.80	$5,650,831.00	$5,964,003.00	$313,172.00	5.54%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$43,918.95	$500,000.00	$0.00	-$500,000.00	-100.00%
TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: HIGHWAY

TOTAL EXPENDITURES	**$2,560,379.88**	**$10,546,560.00**	**$9,784,719.00**	**-$761,841.00**	-7.22%

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

Expenditure dollars less capital outlay for 2027			$9,784,719.00
Expenditure dollars less capital outlay for 2026			$10,046,560.00
Expenditure difference between the years without capital assets			($261,841.00)
Percentage of expenditures difference - this should be a 1% increase or less			-2.61%
1% Maximum increase is	$100,465.60		
Fill-in extra consideration dollars	$599,993.00	Total 1% plus extra	$700,458.60
Under or over dollar allowed. If over waiver needs to be filled out.			($962,299.60)
Difference in levy between the two years			$22,613.00
Percentage of current levy to expenditures			23.34%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	-$1,549,855.27	$2,261,294.00	$2,283,907.00	$22,613.00	1.00%
FED/STATE (Object #42-43**** not donations)	$8,082.54	$614,266.00	$0.00	-$614,266.00	-100.00%
LOCAL (Object #44-47****)	$302,152.61	$2,871,000.00	$3,020,385.00	$149,385.00	5.20%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$3,800,000.00	$3,800,000.00	$3,500,000.00	-$300,000.00	-7.89%
FUND BALANCE USED	$0.00	$1,000,000.00	$980,427.00	-$19,573.00	-1.96%
TOTAL REVENUE	**$2,560,379.88**	**$10,546,560.00**	**$9,784,719.00**	**-$761,841.00**	-7.22%

2027 BUDGET NARRATIVE

DEPARTMENT: HIGHWAY BRIDGES/CULVERTS

Department / Program Description:

Products & Services:

Bridge and Culvert Aid to Local Municipalities

ACCOUNT ORG #(S): 17500000

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time				#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$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:	**$0.00**	**$0.00**	**$0.00**	**$0.00**	#DIV/0!

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ 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)	$108,565.91	$250,000.00	$250,000.00	$0.00	0.00%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: HIGHWAY BRIDGES/CULVERTS

TOTAL EXPENDITURES	**$108,565.91**	**$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 2027			$250,000.00
Expenditure dollars less capital outlay for 2026			$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	$0.00	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			$50,713.00
Percentage of current levy to expenditures			64.44%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$108,565.91	$110,396.00	$161,109.00	$50,713.00	45.94%
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!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FUND BALANCE USED	$0.00	$139,604.00	$88,891.00	-$50,713.00	-36.33%
TOTAL REVENUE	**$108,565.91**	**$250,000.00**	**$250,000.00**	**$0.00**	0.00%

2027 BUDGET NARRATIVE

DEPARTMENT: HOUSING COALITION

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): 50010000

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time				#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$470.00	$2,000.00	$1,600.00	-$400.00	-20.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$64.30	$253.00	$206.00	-$47.00	-18.58%
Health, Dental & Vision Insurance	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL:	**$534.30**	**$2,253.00**	**$1,806.00**	**-$447.00**	-19.84%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$534.30	$2,253.00	$1,806.00	-$447.00	-19.84%
CONTRACT (includes telephone, etc.) (Object #52****)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OPERATIONS (all other expenses)	$353.80	$11,000.00	$3,474.00	-$7,526.00	-68.42%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: HOUSING COALITION

TOTAL EXPENDITURES	**$888.10**	**$13,253.00**	**$5,280.00**	**-$7,973.00**	-60.16%

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

Expenditure dollars less capital outlay for 2027			$5,280.00
Expenditure dollars less capital outlay for 2026			$13,253.00
Expenditure difference between the years without capital assets			($7,973.00)
Percentage of expenditures difference - this should be a 1% increase or less			-60.16%
1% Maximum increase is	$132.53		
Fill-in extra consideration dollars	$8,509.00	Total 1% plus extra	$8,641.53
Under or over dollar allowed. If over waiver needs to be filled out.			($16,614.53)
Difference in levy between the two years			$0.00
Percentage of current levy to expenditures			0.00%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	-$111.90	$0.00	$0.00	$0.00	#DIV/0!
FED/STATE (Object #42-43**** not donations)	$1,000.00	$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!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FUND BALANCE USED	$0.00	$13,253.00	$5,280.00	-$7,973.00	-60.16%
TOTAL REVENUE	**$888.10**	**$13,253.00**	**$5,280.00**	**-$7,973.00**	-60.16%

2027 BUDGET NARRATIVE

DEPARTMENT: HUMAN RESOURCES

Department / Program Description:

Products & Services:

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

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	3	3	3	0.00%
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$127,036.93	$278,043.00	$297,534.00	$19,491.00	7.01%
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$1,660.00	$6,500.00	$6,500.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$22,448.85	$49,068.00	$52,866.00	$3,798.00	7.74%
Health, Dental & Vision Insurance	$35,157.14	$60,823.00	$72,398.00	$11,575.00	19.03%
TOTAL:	**$186,302.92**	**$394,434.00**	**$429,298.00**	**$34,864.00**	8.84%

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$186,302.92	$394,434.00	$429,298.00	$34,864.00	8.84%
CONTRACT (includes telephone, etc.) (Object #52****)	$2,890.98	$12,068.00	$27,168.00	$15,100.00	125.12%
OPERATIONS (all other expenses)	$5,506.69	$29,150.00	$37,110.00	$7,960.00	27.31%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: HUMAN RESOURCES

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$194,700.59**	**$435,652.00**	**$493,576.00**	**$57,924.00**	13.30%

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

Expenditure dollars less capital outlay for 2027			$493,576.00
Expenditure dollars less capital outlay for 2026			$435,652.00
Expenditure difference between the years without capital assets			$57,924.00
Percentage of expenditures difference - this should be a 1% increase or less			13.30%
1% Maximum increase is	$4,356.52		
Fill-in extra consideration dollars	$8,188.00	Total 1% plus extra	$12,544.52
Under or over dollar allowed. If over waiver needs to be filled out.			$45,379.48
Difference in levy between the two years			$57,924.00
Percentage of current levy to expenditures			100.00%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$194,700.59	$435,652.00	$493,576.00	$57,924.00	13.30%
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!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$194,700.59**	**$435,652.00**	**$493,576.00**	**$57,924.00**	13.30%

2027 BUDGET NARRATIVE

DEPARTMENT: HUMAN RESOURCES
LEGAL ISSUES

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): **13950000**

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	0	0	0	#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$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:	**$0.00**	**$0.00**	**$0.00**	**$0.00**	#DIV/0!

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
CONTRACT (includes telephone, etc.) (Object #52****)	$5,692.50	$22,550.00	$22,750.00	$200.00	0.89%
OPERATIONS (all other expenses)	$0.00	$1,700.00	$1,700.00	$0.00	0.00%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: HUMAN RESOURCES
LEGAL ISSUES

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$5,692.50**	**$24,250.00**	**$24,450.00**	**$200.00**	0.82%

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

Expenditure dollars less capital outlay for 2027		$24,450.00
Expenditure dollars less capital outlay for 2026		$24,250.00
Expenditure difference between the years without capital assets		$200.00
Percentage of expenditures difference - this should be a 1% increase or less		0.82%
1% Maximum increase is	$242.50	
Fill-in extra consideration dollars	$0.00	Total 1% plus extra $242.50
Under or over dollar allowed. If over waiver needs to be filled out.		($42.50)
Difference in levy between the two years		$200.00
Percentage of current levy to expenditures		100.00%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$5,692.50	$24,250.00	$24,450.00	$200.00	0.82%
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!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$5,692.50**	**$24,250.00**	**$24,450.00**	**$200.00**	0.82%

2027 BUDGET NARRATIVE

DEPARTMENT: HUMAN RESOURCES
WELLNESS

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): **13954000**

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	0	0	0	#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$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:	**$0.00**	**$0.00**	**$0.00**	**$0.00**	#DIV/0!

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
CONTRACT (includes telephone, etc.) (Object #52****)	$1,650.00	$2,254.00	$6,116.00	$3,862.00	171.34%
OPERATIONS (all other expenses)	$408.49	$0.00	$1,700.00	$1,700.00	#DIV/0!
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: HUMAN RESOURCES
WELLNESS

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$2,058.49**	**$2,254.00**	**$7,816.00**	**$5,562.00**	246.76%

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

Expenditure dollars less capital outlay for 2027			$7,816.00
Expenditure dollars less capital outlay for 2026			$2,254.00
Expenditure difference between the years without capital assets			$5,562.00
Percentage of expenditures difference - this should be a 1% increase or less			246.76%
1% Maximum increase is	$22.54		
Fill-in extra consideration dollars	$0.00	Total 1% plus extra	$22.54
Under or over dollar allowed. If over waiver needs to be filled out.			$5,539.46
Difference in levy between the two years			$0.00
Percentage of current levy to expenditures			0.00%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$2,058.49	$0.00	$0.00	$0.00	#DIV/0!
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$0.00	$2,254.00	$7,816.00	$5,562.00	246.76%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$2,058.49**	**$2,254.00**	**$7,816.00**	**$5,562.00**	246.76%

2027 BUDGET NARRATIVE

DEPARTMENT: HUMAN RESOURCES
WORKERS COMPENSATION

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): **13952000**

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	0	0	0	#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$59,227.04	$120,000.00	$120,000.00	$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.	$1,597.72	$5,635.00	$5,635.00	$0.00	0.00%
Health, Dental & Vision Insurance	$4,803.31	$10,000.00	$10,000.00	$0.00	0.00%
TOTAL:	**$65,628.07**	**$135,635.00**	**$135,635.00**	**$0.00**	0.00%

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$65,628.07	$135,635.00	$135,635.00	$0.00	0.00%
CONTRACT (includes telephone, etc.) (Object #52****)	$76,855.08	$440,000.00	$440,000.00	$0.00	0.00%
OPERATIONS (all other expenses)	$132,568.00	$710,000.00	$735,000.00	$25,000.00	3.52%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: HUMAN RESOURCES
WORKERS COMPENSATION

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$275,051.15**	**$1,285,635.00**	**$1,310,635.00**	**$25,000.00**	1.94%

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

Expenditure dollars less capital outlay for 2027			$1,310,635.00
Expenditure dollars less capital outlay for 2026			$1,285,635.00
Expenditure difference between the years without capital assets			$25,000.00
Percentage of expenditures difference - this should be a 1% increase or less			1.94%
1% Maximum increase is	$12,856.35		
Fill-in extra consideration dollars	$227,198.00	Total 1% plus extra	$240,054.35
Under or over dollar allowed. If over waiver needs to be filled out.			($215,054.35)
Difference in levy between the two years			$20,328.00
Percentage of current levy to expenditures			9.45%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	-$29,262.23	$103,573.00	$123,901.00	$20,328.00	19.63%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$304,313.38	$730,000.00	$730,000.00	$0.00	0.00%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FUND BALANCE USED	$0.00	$452,062.00	$456,734.00	$4,672.00	1.03%
TOTAL REVENUE	**$275,051.15**	**$1,285,635.00**	**$1,310,635.00**	**$25,000.00**	1.94%

2027 BUDGET NARRATIVE

DEPARTMENT: HUMAN SERVICES

Department / Program Description:

Products & Services:

Department/Program Description: Mental Health, Alcohol and other Drug Abuse Services, Outpatient Mental Health Clinic Services/Programs for Children with Special Needs 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

ACCOUNT ORG #(S): Fund 230 Fund 280

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	65	66	67	1.52%
Part Time	1	0	0	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$1,984,236.33	$4,932,839.00	$5,249,184.00	$316,345.00	6.41%
Overtime	$7,742.14	$5,034.00	$10,000.00	$4,966.00	98.65%
Per Diem	$3,915.00	$10,300.00	$6,210.00	-$4,090.00	-39.71%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$353,295.11	$804,422.00	$966,173.00	$161,751.00	20.11%
Health, Dental & Vision Insurance	$585,325.03	$1,036,060.00	$1,209,687.00	$173,627.00	16.76%
TOTAL:	**$2,934,513.61**	**$6,788,655.00**	**$7,441,254.00**	**$652,599.00**	9.61%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$2,934,513.61	$6,788,655.00	$7,441,254.00	$652,599.00	9.61%
CONTRACT (includes telephone, etc.) (Object #52****)	$2,938,117.17	$7,543,094.00	$7,322,448.00	-$220,646.00	-2.93%
OPERATIONS (all other expenses)	$532,867.79	$798,874.00	$757,581.00	-$41,293.00	-5.17%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$44,700.10	$30,000.00	$0.00	-$30,000.00	-100.00%

2027 BUDGET NARRATIVE

DEPARTMENT: HUMAN SERVICES

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$6,450,198.67**	**$15,160,623.00**	**$15,521,283.00**	**$360,660.00**	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 2027			$15,521,283.00
Expenditure dollars less capital outlay for 2026			$15,130,623.00
Expenditure difference between the years without capital assets			$390,660.00
Percentage of expenditures difference - this should be a 1% increase or less			2.58%
1% Maximum increase is	$151,306.23		
Fill-in extra consideration dollars	$248,627.00	Total 1% plus extra	$399,933.23
Under or over dollar allowed. If over waiver needs to be filled out.			($9,273.23)
Difference in levy between the two years			($200,000.00)
Percentage of current levy to expenditures			19.53%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$2,787,535.75	$3,231,123.00	$3,031,123.00	-$200,000.00	-6.19%
FED/STATE (Object #42-43**** not donations)	$1,124,307.62	$5,095,025.00	$5,001,021.00	-$94,004.00	-1.85%
LOCAL (Object #44-47****)	$2,508,353.85	$6,504,465.00	$6,989,129.00	$484,664.00	7.45%
OTHER	$1.45	$10.00	$10.00	$0.00	0.00%
OTHER: FUND TRANSFER IN	$20,000.00	$20,000.00	$0.00	-$20,000.00	-100.00%
SHORT-TERM DEBT	$10,000.00	$10,000.00	$0.00	-$10,000.00	-100.00%
FUND BALANCE USED	$0.00	$300,000.00	$500,000.00	$200,000.00	66.67%
TOTAL REVENUE	**$6,450,198.67**	**$15,160,623.00**	**$15,521,283.00**	**$360,660.00**	2.38%

2027 BUDGET NARRATIVE

DEPARTMENT: INFORMATION TECHNOLOGY

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S):

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	6	6	6	0.00%
Part Time	2	2	2	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$233,777.46	$517,762.00	$546,824.00	$29,062.00	5.61%
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.	$42,369.98	$96,362.00	$102,542.00	$6,180.00	6.41%
Health, Dental & Vision Insurance	$59,682.53	$99,467.00	$103,448.00	$3,981.00	4.00%
TOTAL:	**$335,829.97**	**$713,591.00**	**$752,814.00**	**$39,223.00**	5.50%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$335,829.97	$713,591.00	$752,814.00	$39,223.00	5.50%
CONTRACT (includes telephone, etc.) (Object #52****)	$20,311.38	$38,828.00	$38,828.00	$0.00	0.00%
OPERATIONS (all other expenses)	$214,641.70	$667,923.00	$752,046.00	$84,123.00	12.59%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$71,051.13	$248,500.00	$232,500.00	-$16,000.00	-6.44%

2027 BUDGET NARRATIVE

DEPARTMENT: INFORMATION TECHNOLOGY

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$641,834.18**	**$1,668,842.00**	**$1,776,188.00**	**$107,346.00**	6.43%

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

Expenditure dollars less capital outlay for 2027			$1,543,688.00
Expenditure dollars less capital outlay for 2026			$1,420,342.00
Expenditure difference between the years without capital assets			$123,346.00
Percentage of expenditures difference - this should be a 1% increase or less			8.68%
1% Maximum increase is	$14,203.42		
Fill-in extra consideration dollars	$25,034.00	Total 1% plus extra	$39,237.42
Under or over dollar allowed. If over waiver needs to be filled out.			$84,108.58
Difference in levy between the two years			$234,346.00
Percentage of current levy to expenditures			78.97%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$524,319.78	$1,168,342.00	$1,402,688.00	$234,346.00	20.06%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$27,014.40	$60,000.00	$70,000.00	$10,000.00	16.67%
OTHER	$0.00	$100,000.00	$0.00	-$100,000.00	-100.00%
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$90,500.00	$90,500.00	$103,500.00	$13,000.00	14.36%
FUND BALANCE USED	$0.00	$250,000.00	$200,000.00	-$50,000.00	-20.00%
TOTAL REVENUE	**$641,834.18**	**$1,668,842.00**	**$1,776,188.00**	**$107,346.00**	6.43%

2027 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 as well as provide community education on all aspects of conservation and wildlife habitat.

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): **1631000, 16311000, 16312000, 16313000, 16315000, 13900000, 63200000**

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	3	4	4	0.00%
Part Time	1	0	0	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$122,307.21	$272,889.00	$287,358.00	$14,469.00	5.30%
Overtime	$82.55	$1,000.00	$1,000.00	$0.00	0.00%
Per Diem	$2,345.00	$6,300.00	$6,300.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$22,000.98	$50,722.00	$53,679.00	$2,957.00	5.83%
Health, Dental & Vision Insurance	$48,895.43	$78,014.00	$84,616.00	$6,602.00	8.46%
TOTAL:	**$195,631.17**	**$408,925.00**	**$432,953.00**	**$24,028.00**	5.88%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$195,631.17	$408,925.00	$432,953.00	$24,028.00	5.88%
CONTRACT (includes telephone, etc.) (Object #52****)	$449.40	$3,495.00	$3,506.00	$11.00	0.31%
OPERATIONS (all other expenses)	$89,503.44	$535,246.00	$588,197.00	$52,951.00	9.89%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$15,974.80	$33,000.00	$10,000.00	-$23,000.00	-69.70%

2027 BUDGET NARRATIVE

DEPARTMENT: LAND CONSERVATION

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$301,558.81**	**$980,666.00**	**$1,034,656.00**	**$53,990.00**	5.51%

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

Expenditure dollars less capital outlay for 2027			$1,024,656.00
Expenditure dollars less capital outlay for 2026			$947,666.00
Expenditure difference between the years without capital assets			$76,990.00
Percentage of expenditures difference - this should be a 1% increase or less			8.12%
1% Maximum increase is	$9,476.66		
Fill-in extra consideration dollars	$51,892.00	Total 1% plus extra	$61,368.66
Under or over dollar allowed. If over waiver needs to be filled out.			$15,621.34
Difference in levy between the two years			$31,349.00
Percentage of current levy to expenditures			23.77%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$217,910.72	$214,619.00	$245,968.00	$31,349.00	14.61%
FED/STATE (Object #42-43**** not donations)	$6,948.07	$643,517.00	$673,192.00	$29,675.00	4.61%
LOCAL (Object #44-47****)	$76,700.02	$106,030.00	$115,496.00	$9,466.00	8.93%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FUND BALANCE USED	$0.00	$16,500.00	$0.00	-$16,500.00	-100.00%
TOTAL REVENUE	**$301,558.81**	**$980,666.00**	**$1,034,656.00**	**$53,990.00**	5.51%

2027 BUDGET NARRATIVE

DEPARTMENT: LIBRARY

Department / Program Description:

Products & Services:

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

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time				#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$910.00	$2,800.00	$2,700.00	-$100.00	-3.57%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$96.51	$276.00	$264.00	-$12.00	-4.35%
Health, Dental & Vision Insurance	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL:	**$1,006.51**	**$3,076.00**	**$2,964.00**	**-$112.00**	-3.64%

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$1,006.51	$3,076.00	$2,964.00	-$112.00	-3.64%
CONTRACT (includes telephone, etc.) (Object #52****)	$558,724.23	$558,725.00	$544,067.00	-$14,658.00	-2.62%
OPERATIONS (all other expenses)	$3,989.66	$5,050.00	$5,100.00	$50.00	0.99%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: LIBRARY

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$563,720.40**	**$566,851.00**	**$552,131.00**	**-$14,720.00**	-2.60%

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

Expenditure dollars less capital outlay for 2027			$552,131.00
Expenditure dollars less capital outlay for 2026			$566,851.00
Expenditure difference between the years without capital assets			($14,720.00)
Percentage of expenditures difference - this should be a 1% increase or less			-2.60%
1% Maximum increase is	$5,668.51		
Fill-in extra consideration dollars	$635.00	Total 1% plus extra	$6,303.51
Under or over dollar allowed. If over waiver needs to be filled out.			($21,023.51)
Difference in levy between the two years			($14,720.00)
Percentage of current levy to expenditures			100.00%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$563,720.40	$566,851.00	$552,131.00	-$14,720.00	-2.60%
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!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$563,720.40**	**$566,851.00**	**$552,131.00**	**-$14,720.00**	-2.60%

2027 BUDGET NARRATIVE

DEPARTMENT: MAINTENANCE

Department / Program Description:

Products & Services:

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

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	7	7	7	0.00%
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$186,822.57	$431,292.00	$439,562.00	$8,270.00	1.92%
Overtime	$2,182.28	$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.	$34,353.39	$81,188.00	$83,168.00	$1,980.00	2.44%
Health, Dental & Vision Insurance	$66,403.58	$119,410.00	$124,194.00	$4,784.00	4.01%
TOTAL:	**$289,761.82**	**$636,890.00**	**$651,924.00**	**$15,034.00**	2.36%

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$289,761.82	$636,890.00	$651,924.00	$15,034.00	2.36%
CONTRACT (includes telephone, etc.) (Object #52****)	$106,837.85	$369,500.00	$366,075.00	-$3,425.00	-0.93%
OPERATIONS (all other expenses)	$80,338.12	$105,250.00	$110,550.00	$5,300.00	5.04%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$332,104.77	$765,000.00	$1,089,000.00	$324,000.00	42.35%

2027 BUDGET NARRATIVE

DEPARTMENT: MAINTENANCE

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$809,042.56**	**$1,876,640.00**	**$2,217,549.00**	**$340,909.00**	18.17%

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

Expenditure dollars less capital outlay for 2027			$1,128,549.00
Expenditure dollars less capital outlay for 2026			$1,111,640.00
Expenditure difference between the years without capital assets			$16,909.00
Percentage of expenditures difference - this should be a 1% increase or less			1.52%
1% Maximum increase is	$11,116.40		
Fill-in extra consideration dollars	$324,390.00	Total 1% plus extra	$335,506.40
Under or over dollar allowed. If over waiver needs to be filled out.			($318,597.40)
Difference in levy between the two years			$338,909.00
Percentage of current levy to expenditures			66.09%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$42,425.44	$1,126,640.00	$1,465,549.00	$338,909.00	30.08%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$16,617.12	$0.00	$0.00	$0.00	#DIV/0!
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$177,000.00	$177,000.00	#DIV/0!
SHORT-TERM DEBT	$750,000.00	$750,000.00	$575,000.00	-$175,000.00	-23.33%
FUND BALANCE USED	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL REVENUE	**$809,042.56**	**$1,876,640.00**	**$2,217,549.00**	**$340,909.00**	18.17%

2027 BUDGET NARRATIVE

DEPARTMENT: OFFICE OF FINANCE

Department / Program Description:

Products & Services: Financial reporting and planning, including budget development and execution. Manages vendor payments and oversees payroll processing, ensuring all associated reporting complies with federal, state, and county regulations. Prepares required documentation and reports for audit and supports the Auditors during their review.

ACCOUNT ORG #(S): **11710000**

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	4	4	4	0.00%
Part Time	1	0	0	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$238,523.85	$475,378.00	$410,443.00	-$64,935.00	-13.66%
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.	$36,547.22	$78,878.00	$71,505.00	-$7,373.00	-9.35%
Health, Dental & Vision Insurance	$38,297.60	$75,244.00	$78,462.00	$3,218.00	4.28%
TOTAL:	**$313,368.67**	**$629,500.00**	**$560,410.00**	**-$69,090.00**	-10.98%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$313,368.67	$629,500.00	$560,410.00	-$69,090.00	-10.98%
CONTRACT (includes telephone, etc.) (Object #52****)	$77.91	$200.00	$200.00	$0.00	0.00%
OPERATIONS (all other expenses)	$7,014.06	$14,400.00	$15,540.00	$1,140.00	7.92%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: OFFICE OF FINANCE

TOTAL EXPENDITURES	**$320,460.64**	**$644,100.00**	**$576,150.00**	**-$67,950.00**	-10.55%

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

Expenditure dollars less capital outlay for 2027			$576,150.00
Expenditure dollars less capital outlay for 2026			$644,100.00
Expenditure difference between the years without capital assets			($67,950.00)
Percentage of expenditures difference - this should be a 1% increase or less			-10.55%
1% Maximum increase is	$6,441.00		
Fill-in extra consideration dollars	$29,886.00	Total 1% plus extra	$36,327.00
Under or over dollar allowed. If over waiver needs to be filled out.			($104,277.00)
Difference in levy between the two years			($68,000.00)
Percentage of current levy to expenditures			99.97%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$320,384.36	$644,000.00	$576,000.00	-$68,000.00	-10.56%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$76.28	$100.00	$150.00	$50.00	50.00%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$320,460.64**	**$644,100.00**	**$576,150.00**	**-$67,950.00**	-10.55%

2027 BUDGET NARRATIVE

DEPARTMENT: OPIOID SETTLEMENT

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): **50000000**

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time				#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$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:	**$0.00**	**$0.00**	**$0.00**	**$0.00**	#DIV/0!

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ 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)	$5,421.15	$313,191.00	$337,000.00	$23,809.00	7.60%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: OPIOID SETTLEMENT

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$5,421.15**	**$313,191.00**	**$337,000.00**	**$23,809.00**	7.60%

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

Expenditure dollars less capital outlay for 2027			$337,000.00
Expenditure dollars less capital outlay for 2026			$313,191.00
Expenditure difference between the years without capital assets			$23,809.00
Percentage of expenditures difference - this should be a 1% increase or less			7.60%
1% Maximum increase is	$3,131.91		
Fill-in extra consideration dollars	$113,199.00	Total 1% plus extra	$116,330.91
Under or over dollar allowed. If over waiver needs to be filled out.			($92,521.91)
Difference in levy between the two years			$0.00
Percentage of current levy to expenditures			0.00%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	-$9,856.41	$0.00	$0.00	$0.00	#DIV/0!
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	$15,277.56	$73,191.00	$53,264.00	-$19,927.00	-27.23%
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FUND BALANCE USED	$0.00	$240,000.00	$283,736.00	$43,736.00	18.22%
TOTAL REVENUE	**$5,421.15**	**$313,191.00**	**$337,000.00**	**$23,809.00**	7.60%

2027 BUDGET NARRATIVE

DEPARTMENT: PLANNING, ZONING & LAND INFO

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S):

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	6	6	6	0.00%
Part Time	1	0	1	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$208,447.31	$475,308.00	$469,150.00	-$6,158.00	-1.30%
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$1,150.00	$3,500.00	$3,500.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$37,453.06	$86,845.00	$87,087.00	$242.00	0.28%
Health, Dental & Vision Insurance	$57,447.27	$99,415.00	$99,808.00	$393.00	0.40%
TOTAL:	**$304,497.64**	**$665,068.00**	**$659,545.00**	**-$5,523.00**	-0.83%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$304,497.64	$665,068.00	$659,545.00	-$5,523.00	-0.83%
CONTRACT (includes telephone, etc.) (Object #52****)	$18,999.87	$19,300.00	$19,300.00	$0.00	0.00%
OPERATIONS (all other expenses)	$10,715.63	$36,675.00	$86,675.00	$50,000.00	136.33%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$28,601.50	$30,000.00	$0.00	-$30,000.00	-100.00%
TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: PLANNING, ZONING & LAND INFO

TOTAL EXPENDITURES	**$362,814.64**	**$751,043.00**	**$765,520.00**	**$14,477.00**	1.93%

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

Expenditure dollars less capital outlay for 2027			$765,520.00
Expenditure dollars less capital outlay for 2026			$721,043.00
Expenditure difference between the years without capital assets			$44,477.00
Percentage of expenditures difference - this should be a 1% increase or less			6.17%
1% Maximum increase is	$7,210.43		
Fill-in extra consideration dollars	$54,407.00	Total 1% plus extra	$61,617.43
Under or over dollar allowed. If over waiver needs to be filled out.			($17,140.43)
Difference in levy between the two years			($11,285.00)
Percentage of current levy to expenditures			65.21%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$168,905.90	$510,496.00	$499,211.00	-$11,285.00	-2.21%
FED/STATE (Object #42-43**** not donations)	$75,579.70	$71,000.00	$96,000.00	$25,000.00	35.21%
LOCAL (Object #44-47****)	$88,329.04	$132,000.00	$132,000.00	$0.00	0.00%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$30,000.00	$30,000.00	$0.00	-$30,000.00	-100.00%
FUND BALANCE USED	$0.00	$7,547.00	$38,309.00	$30,762.00	407.61%
TOTAL REVENUE	**$362,814.64**	**$751,043.00**	**$765,520.00**	**$14,477.00**	1.93%

2027 BUDGET NARRATIVE

DEPARTMENT: PROPERTY/LIABILITY INS

Department / Program Description:

Products & Services:

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

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	0	0	0	#DIV/0!
Part Time	0	0	0	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$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:	**$0.00**	**$0.00**	**$0.00**	**$0.00**	#DIV/0!

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ 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)	$492,289.17	$600,045.00	$543,650.00	-$56,395.00	-9.40%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: PROPERTY/LIABILITY INS

TOTAL EXPENDITURES	**$492,289.17**	**$600,045.00**	**$543,650.00**	**-$56,395.00**	-9.40%

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

Expenditure dollars less capital outlay for 2027			$543,650.00
Expenditure dollars less capital outlay for 2026			$600,045.00
Expenditure difference between the years without capital assets			($56,395.00)
Percentage of expenditures difference - this should be a 1% increase or less			-9.40%
1% Maximum increase is	$6,000.45		
Fill-in extra consideration dollars	$0.00	Total 1% plus extra	$6,000.45
Under or over dollar allowed. If over waiver needs to be filled out.			($62,395.45)
Difference in levy between the two years			$318,605.00
Percentage of current levy to expenditures			58.61%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$46,681.17	$45.00	$318,650.00	$318,605.00	708011.11%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$70,608.00	$225,000.00	$225,000.00	$0.00	0.00%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$375,000.00	$375,000.00	$0.00	-$375,000.00	-100.00%
FUND BALANCE USED	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL REVENUE	**$492,289.17**	**$600,045.00**	**$543,650.00**	**-$56,395.00**	-9.40%

2027 BUDGET NARRATIVE

DEPARTMENT: PUBLIC 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.
Vision: Safe environments, thriving communities, healthy people

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 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	10	10	10	0.00%
Part Time	3	3	3	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$413,530.10	$915,494.00	$967,386.00	$51,892.00	5.67%
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$3,080.00	$5,000.00	$6,000.00	$1,000.00	20.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$72,661.38	$166,692.00	$175,173.00	$8,481.00	5.09%
Health, Dental & Vision Insurance	$123,009.59	$192,639.00	$222,194.00	$29,555.00	15.34%
TOTAL:	**$612,281.07**	**$1,279,825.00**	**$1,370,753.00**	**$90,928.00**	7.10%

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$612,281.07	$1,279,825.00	$1,370,753.00	$90,928.00	7.10%
CONTRACT (includes telephone, etc.) (Object #52****)	$8,121.46	$30,022.00	$35,646.00	$5,624.00	18.73%
OPERATIONS (all other expenses)	$61,444.73	$105,496.00	$113,872.00	$8,376.00	7.94%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: PUBLIC HEALTH

TOTAL EXPENDITURES	**$681,847.26**	**$1,415,343.00**	**$1,520,271.00**	**$104,928.00**	7.41%

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

Expenditure dollars less capital outlay for 2027			$1,520,271.00
Expenditure dollars less capital outlay for 2026			$1,415,343.00
Expenditure difference between the years without capital assets			$104,928.00
Percentage of expenditures difference - this should be a 1% increase or less			7.41%
1% Maximum increase is	$14,153.43		
Fill-in extra consideration dollars	$46,577.00	Total 1% plus extra	$60,730.43
Under or over dollar allowed. If over waiver needs to be filled out.			$44,197.57
Difference in levy between the two years			$79,913.00
Percentage of current levy to expenditures			64.84%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$429,449.27	$905,757.00	$985,670.00	$79,913.00	8.82%
FED/STATE (Object #42-43**** not donations)	$110,529.41	$277,397.00	$284,472.00	$7,075.00	2.55%
LOCAL (Object #44-47****)	$141,868.58	$232,189.00	$250,129.00	$17,940.00	7.73%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$681,847.26**	**$1,415,343.00**	**$1,520,271.00**	**$104,928.00**	7.41%

2027 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 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	3	3	3	0.00%
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$78,324.25	$186,438.00	$195,019.00	$8,581.00	4.60%
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.	$12,518.48	$31,337.00	$32,962.00	$1,625.00	5.19%
Health, Dental & Vision Insurance	$40,738.45	$67,893.00	$70,614.00	$2,721.00	4.01%
TOTAL:	**$131,581.18**	**$285,668.00**	**$298,595.00**	**$12,927.00**	4.53%

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$131,581.18	$285,668.00	$298,595.00	$12,927.00	4.53%
CONTRACT (includes telephone, etc.) (Object #52****)	$71.00	$10,800.00	$10,800.00	$0.00	0.00%
OPERATIONS (all other expenses)	$1,713.00	$14,472.00	$14,525.00	$53.00	0.37%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: REGISTER OF DEEDS

TOTAL EXPENDITURES	**$133,365.18**	**$310,940.00**	**$323,920.00**	**$12,980.00**	4.17%

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

Expenditure dollars less capital outlay for 2027			$323,920.00
Expenditure dollars less capital outlay for 2026			$310,940.00
Expenditure difference between the years without capital assets			$12,980.00
Percentage of expenditures difference - this should be a 1% increase or less			4.17%
1% Maximum increase is	$3,109.40		
Fill-in extra consideration dollars	$51,796.00	Total 1% plus extra	$54,905.40
Under or over dollar allowed. If over waiver needs to be filled out.			($41,925.40)
Difference in levy between the two years			$12,980.00
Percentage of current levy to expenditures			28.99%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	-$18,857.04	$80,940.00	$93,920.00	$12,980.00	16.04%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$90,366.06	$140,000.00	$140,000.00	$0.00	0.00%
OTHER	$61,856.16	$90,000.00	$90,000.00	$0.00	0.00%
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$133,365.18**	**$310,940.00**	**$323,920.00**	**$12,980.00**	4.17%

2027 BUDGET NARRATIVE

DEPARTMENT: REHABILITATION & LIVING CENTER

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): **80000000-89999999**

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	167	168	170	1.19%
Part Time	136	136	136	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$4,954,769.99	$14,092,994.00	$13,567,842.00	-$525,152.00	-3.73%
Overtime	$717,583.73	$1,513,753.00	$1,318,833.00	-$194,920.00	-12.88%
Per Diem	$1,505.00	$400.00	$4,000.00	$3,600.00	900.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$952,792.39	$2,366,789.00	$2,473,675.00	$106,886.00	4.52%
Health, Dental & Vision Insurance	$1,453,769.23	$2,697,256.00	$2,643,411.00	-$53,845.00	-2.00%
TOTAL:	**$8,080,420.34**	**$20,671,192.00**	**$20,007,761.00**	**-$663,431.00**	-3.21%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$8,080,420.34	$20,671,192.00	$20,007,761.00	-$663,431.00	-3.21%
CONTRACT (includes telephone, etc.) (Object #52****)	$2,385,627.78	$5,463,540.00	$5,114,500.00	-$349,040.00	-6.39%
OPERATIONS (all other expenses)	$2,455,961.35	$6,738,025.00	$6,569,906.00	-$168,119.00	-2.50%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$1,565,606.00	$1,154,992.00	-$410,614.00	-26.23%
TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: REHABILITATION & LIVING CENTER

TOTAL EXPENDITURES	**$12,922,009.47**	**$34,438,363.00**	**$32,847,159.00**	**-$1,591,204.00**	-4.62%

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

Expenditure dollars less capital outlay for 2027			$31,692,167.00
Expenditure dollars less capital outlay for 2026			$32,872,757.00
Expenditure difference between the years without capital assets			($1,180,590.00)
Percentage of expenditures difference - this should be a 1% increase or less			-3.59%
1% Maximum increase is	$328,727.57		
Fill-in extra consideration dollars	$951,675.00	Total 1% plus extra	$1,280,402.57
Under or over dollar allowed. If over waiver needs to be filled out.			($2,460,992.57)
Difference in levy between the two years			($300,000.00)
Percentage of current levy to expenditures			3.77%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	-$1,153,945.15	$1,536,840.00	$1,236,840.00	-$300,000.00	-19.52%
FED/STATE (Object #42-43**** not donations)	$578.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$14,075,179.24	$32,400,923.00	$31,359,919.00	-$1,041,004.00	-3.21%
OTHER	$197.38	$600.00	$400.00	-$200.00	-33.33%
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FUND BALANCE USED	$0.00	$500,000.00	$250,000.00	-$250,000.00	-50.00%
TOTAL REVENUE	**$12,922,009.47**	**$34,438,363.00**	**$32,847,159.00**	**-$1,591,204.00**	-4.62%

2027 BUDGET NARRATIVE

DEPARTMENT: RLC - WIC

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): **59400000**

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	0	0	0	#DIV/0!
Part Time	6	6	6	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$92,043.80	$225,795.00	$200,812.00	-$24,983.00	-11.06%
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:	**$92,043.80**	**$225,795.00**	**$200,812.00**	**-$24,983.00**	-11.06%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$92,043.80	$225,795.00	$200,812.00	-$24,983.00	-11.06%
CONTRACT (includes telephone, etc.) (Object #52****)	$5,750.00	$12,000.00	$2,000.00	-$10,000.00	-83.33%
OPERATIONS (all other expenses)	$3,842.01	$4,000.00	$2,038.00	-$1,962.00	-49.05%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: RLC - WIC

TOTAL EXPENDITURES	**$101,635.81**	**$241,795.00**	**$204,850.00**	**-$36,945.00**	-15.28%

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

Expenditure dollars less capital outlay for 2027			$204,850.00
Expenditure dollars less capital outlay for 2026			$241,795.00
Expenditure difference between the years without capital assets			($36,945.00)
Percentage of expenditures difference - this should be a 1% increase or less			-15.28%
1% Maximum increase is	$2,417.95		
Fill-in extra consideration dollars	$16,108.00	Total 1% plus extra	$18,525.95
Under or over dollar allowed. If over waiver needs to be filled out.			($55,470.95)
Difference in levy between the two years			$0.00
Percentage of current levy to expenditures			0.00%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$44,246.31	$0.00	$0.00	$0.00	#DIV/0!
FED/STATE (Object #42-43**** not donations)	$57,389.50	$241,795.00	$204,850.00	-$36,945.00	-15.28%
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!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$101,635.81**	**$241,795.00**	**$204,850.00**	**-$36,945.00**	-15.28%

2027 BUDGET NARRATIVE

DEPARTMENT: SHERIFF

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S):

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	63	63	63	0.00%
Part Time	18	17	17	0.00%

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$2,213,841.70	$5,391,104.00	$5,522,458.00	$131,354.00	2.44%
Overtime	$245,277.26	$530,000.00	$565,000.00	$35,000.00	6.60%
Per Diem	$2,760.00	$7,400.00	$7,400.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$523,520.15	$1,293,132.00	$1,341,305.00	$48,173.00	3.73%
Health, Dental & Vision Insurance	$527,954.63	$1,084,895.00	$1,039,064.00	-$45,831.00	-4.22%
TOTAL:	**$3,513,353.74**	**$8,306,531.00**	**$8,475,227.00**	**$168,696.00**	2.03%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$3,513,353.74	$8,306,531.00	$8,475,227.00	$168,696.00	2.03%
CONTRACT (includes telephone, etc.) (Object #52****)	$368,093.30	$913,082.00	$1,720,736.00	$807,654.00	88.45%
OPERATIONS (all other expenses)	$345,191.43	$751,461.00	$736,570.00	-$14,891.00	-1.98%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$290,352.79	$282,485.00	$695,381.00	$412,896.00	146.17%
TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: SHERIFF

TOTAL EXPENDITURES	**$4,516,991.26**	**$10,253,559.00**	**$11,627,914.00**	**$1,374,355.00**	13.40%

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

Expenditure dollars less capital outlay for 2027			$10,932,533.00
Expenditure dollars less capital outlay for 2026			$9,971,074.00
Expenditure difference between the years without capital assets			$961,459.00
Percentage of expenditures difference - this should be a 1% increase or less			9.64%
1% Maximum increase is	$99,710.74		
Fill-in extra consideration dollars	$140,285.00	Total 1% plus extra	$239,995.74
Under or over dollar allowed. If over waiver needs to be filled out.			$721,463.26
Difference in levy between the two years			$476,492.00
Percentage of current levy to expenditures			83.74%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$3,813,872.16	$9,261,177.00	$9,737,669.00	$476,492.00	5.15%
FED/STATE (Object #42-43**** not donations)	$7,230.46	$112,000.00	$1,246,909.00	$1,134,909.00	1013.31%
LOCAL (Object #44-47****)	$113,404.64	$297,898.00	$304,336.00	$6,438.00	2.16%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$582,484.00	$582,484.00	$339,000.00	-$243,484.00	-41.80%
FUND BALANCE USED	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL REVENUE	**$4,516,991.26**	**$10,253,559.00**	**$11,627,914.00**	**$1,374,355.00**	13.40%

2027 BUDGET NARRATIVE

DEPARTMENT: TREASURER

Department / Program Description:

Collect monies due to the County, maintain and update assessments and tax rolls.

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 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	3	3	3	0.00%
Part Time	0	0	0	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$79,191.99	$176,363.00	$185,781.00	$9,418.00	5.34%
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.	$12,935.09	$29,649.00	$31,407.00	$1,758.00	5.93%
Health, Dental & Vision Insurance	$15,052.27	$26,354.00	$27,411.00	$1,057.00	4.01%
TOTAL:	**$107,179.35**	**$232,366.00**	**$244,599.00**	**$12,233.00**	5.26%

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

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$107,179.35	$232,366.00	$244,599.00	$12,233.00	5.26%
CONTRACT (includes telephone, etc.) (Object #52****)	$71.00	$850.00	$850.00	$0.00	0.00%
OPERATIONS (all other expenses)	$3,162.72	$21,565.00	$21,415.00	-$150.00	-0.70%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: TREASURER

TOTAL EXPENDITURES	**$110,413.07**	**$254,781.00**	**$266,864.00**	**$12,083.00**	4.74%

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

Expenditure dollars less capital outlay for 2027			$266,864.00
Expenditure dollars less capital outlay for 2026			$254,781.00
Expenditure difference between the years without capital assets			$12,083.00
Percentage of expenditures difference - this should be a 1% increase or less			4.74%
1% Maximum increase is	$2,547.81		
Fill-in extra consideration dollars	$9,542.00	Total 1% plus extra	$12,089.81
Under or over dollar allowed. If over waiver needs to be filled out.			($6.81)
Difference in levy between the two years			$12,083.00
Percentage of current levy to expenditures			98.13%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$110,366.12	$249,781.00	$261,864.00	$12,083.00	4.84%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$46.95	$5,000.00	$5,000.00	$0.00	0.00%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$110,413.07**	**$254,781.00**	**$266,864.00**	**$12,083.00**	4.74%

2027 BUDGET NARRATIVE

DEPARTMENT: UW-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 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	2	2	2	0.00%
Part Time	0	0	0	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$44,016.68	$97,562.00	$102,563.00	$5,001.00	5.13%
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$1,380.00	$3,800.00	$3,800.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$7,392.85	$16,564.00	$17,585.00	$1,021.00	6.16%
Health, Dental & Vision Insurance	$13,068.69	$21,776.00	$22,652.00	$876.00	4.02%
TOTAL:	**$65,858.22**	**$139,702.00**	**$146,600.00**	**$6,898.00**	4.94%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$65,858.22	$139,702.00	$146,600.00	$6,898.00	4.94%
CONTRACT (includes telephone, etc.) (Object #52****)	$81,264.00	$170,630.00	$171,359.00	$729.00	0.43%
OPERATIONS (all other expenses)	$9,251.71	$30,401.00	$34,001.00	$3,600.00	11.84%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: UW-EXTENSION

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$156,373.93**	**$340,733.00**	**$351,960.00**	**$11,227.00**	3.29%

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

Expenditure dollars less capital outlay for 2027			$351,960.00
Expenditure dollars less capital outlay for 2026			$340,733.00
Expenditure difference between the years without capital assets			$11,227.00
Percentage of expenditures difference - this should be a 1% increase or less			3.29%
1% Maximum increase is	$3,407.33		
Fill-in extra consideration dollars	$14,318.00	Total 1% plus extra	$17,725.33
Under or over dollar allowed. If over waiver needs to be filled out.			($6,498.33)
Difference in levy between the two years			$11,227.00
Percentage of current levy to expenditures			99.02%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$156,303.13	$337,282.00	$348,509.00	$11,227.00	3.33%
FED/STATE (Object #42-43**** not donations)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
LOCAL (Object #44-47****)	$70.80	$3,451.00	$3,451.00	$0.00	0.00%
OTHER	$0.00	$0.00	$0.00	$0.00	#DIV/0!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$156,373.93**	**$340,733.00**	**$351,960.00**	**$11,227.00**	3.29%

2027 BUDGET NARRATIVE

DEPARTMENT: UW-EXTENSION/CLEAN SWEEP

Department / Program Description: Environmental Waste Recycling Event

Products & Services: **Recycling of chemicals, tires, appliances, electronics, and medications**

ACCOUNT ORG #(S): **215 Clean Sweep Special Revenue, 6115000**

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	0	0	0	#DIV/0!
Part Time	0	0	0	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$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:	**$0.00**	**$0.00**	**$0.00**	**$0.00**	#DIV/0!

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ 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)	$783.77	$23,026.00	$5,000.00	-$18,026.00	-78.29%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: UW-EXTENSION/CLEAN SWEEP

TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TOTAL EXPENDITURES	**$783.77**	**$23,026.00**	**$5,000.00**	**-$18,026.00**	-78.29%

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

Expenditure dollars less capital outlay for 2027			$5,000.00
Expenditure dollars less capital outlay for 2026			$23,026.00
Expenditure difference between the years without capital assets			($18,026.00)
Percentage of expenditures difference - this should be a 1% increase or less			-78.29%
1% Maximum increase is	$230.26		
Fill-in extra consideration dollars	$5,737.00	Total 1% plus extra	$5,967.26
Under or over dollar allowed. If over waiver needs to be filled out.			($23,993.26)
Difference in levy between the two years			$0.00
Percentage of current levy to expenditures			100.00%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$783.77	$5,000.00	$5,000.00	$0.00	0.00%
FED/STATE (Object #42-43**** not donations)	$0.00	$18,026.00	$0.00	-$18,026.00	-100.00%
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!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$783.77**	**$23,026.00**	**$5,000.00**	**-$18,026.00**	-78.29%

2027 BUDGET NARRATIVE

DEPARTMENT: VETERANS

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S): 15800000 15800705 15800710

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time	2	2	2	0.00%
Part Time	0	0	0	#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$73,108.25	$163,456.00	$169,116.00	$5,660.00	3.46%
Overtime	$0.00	$0.00	$0.00	$0.00	#DIV/0!
Per Diem	$590.00	$2,500.00	$2,500.00	$0.00	0.00%
FICA, Retirement, Workman's Compensation, Disability Ins. & Life Ins.	$13,272.21	$30,643.00	$31,899.00	$1,256.00	4.10%
Health, Dental & Vision Insurance	$15,666.15	$26,110.00	$27,155.00	$1,045.00	4.00%
TOTAL:	**$102,636.61**	**$222,709.00**	**$230,670.00**	**$7,961.00**	3.57%

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$102,636.61	$222,709.00	$230,670.00	$7,961.00	3.57%
CONTRACT (includes telephone, etc.) (Object #52****)	$5,081.49	$7,225.00	$8,225.00	$1,000.00	13.84%
OPERATIONS (all other expenses)	$3,201.14	$21,900.00	$22,650.00	$750.00	3.42%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TRANSER OUT BETWEEN FUNDS	$0.00	$0.00	$0.00	$0.00	#DIV/0!

2027 BUDGET NARRATIVE

DEPARTMENT: VETERANS

TOTAL EXPENDITURES	**$110,919.24**	**$251,834.00**	**$261,545.00**	**$9,711.00**	3.86%

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

Expenditure dollars less capital outlay for 2027			$261,545.00
Expenditure dollars less capital outlay for 2026			$251,834.00
Expenditure difference between the years without capital assets			$9,711.00
Percentage of expenditures difference - this should be a 1% increase or less			3.86%
1% Maximum increase is	$2,518.34		
Fill-in extra consideration dollars	$6,735.00	Total 1% plus extra	$9,253.34
Under or over dollar allowed. If over waiver needs to be filled out.			$457.66
Difference in levy between the two years			$9,711.00
Percentage of current levy to expenditures			94.49%

REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$96,519.24	$237,434.00	$247,145.00	$9,711.00	4.09%
FED/STATE (Object #42-43**** not donations)	$14,400.00	$14,400.00	$14,400.00	$0.00	0.00%
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!
OTHER: FUND TRANSFER IN	$0.00	$0.00	$0.00	$0.00	#DIV/0!
SHORT-TERM DEBT	$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	**$110,919.24**	**$251,834.00**	**$261,545.00**	**$9,711.00**	3.86%

2027 BUDGET NARRATIVE

DEPARTMENT: MISCELLANEOUS GENERAL NO DEPT

Department / Program Description:

Products & Services:

ACCOUNT ORG #(S):

Human Resources:

Number of Employees

	Actual 2025	Estimated 2026	Budget 2027	Increase/ Decrease %
Full Time				#DIV/0!
Part Time				#DIV/0!

SALARIES AND BENEFITS

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
Salaries (including longevity, PTO payout)	$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:	**$0.00**	**$0.00**	**$0.00**	**$0.00**	#DIV/0!

EXPENDITURES (CONTINUED) - Summary - Total for Dept.

(Also attach 1 for each account)

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	Increase/ Decrease %
TOTAL SALARIES & FRINGES (FROM ABOVE)	$0.00	$0.00	$0.00	$0.00	#DIV/0!
CONTRACT (includes telephone, etc.) (Object #52****)	$20,899.72	$0.00	$0.00	$0.00	#DIV/0!
OPERATIONS (all other expenses)	$19,972.64	$1,800,000.00	$2,400,000.00	$600,000.00	33.33%
CAPITAL OUTLAY (OBJECT # 58****) - Assets over $5,000	$0.00	$0.00	$0.00	$0.00	#DIV/0!
TRANSER OUT BETWEEN FUNDS	$20,000.00	$120,000.00	$20,000.00	-$100,000.00	-83.33%

2027 BUDGET NARRATIVE

DEPARTMENT: MISCELLANEOUS GENERAL NO DEPT

TOTAL EXPENDITURES	**$60,872.36**	**$1,920,000.00**	**$2,420,000.00**	**$500,000.00**	26.04%

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

Expenditure dollars less capital outlay for 2027		$2,420,000.00
Expenditure dollars less capital outlay for 2026		$1,920,000.00
Expenditure difference between the years without capital assets		$500,000.00
Percentage of expenditures difference - this should be a 1% increase or less		26.04%
1% Maximum increase is	$19,200.00	
Fill-in extra consideration dollars		Total 1% plus extra $19,200.00
Under or over dollar allowed. If over waiver needs to be filled out.		$480,800.00
Difference in levy between the two years		$598,769.00
Percentage of current levy to expenditures		325.11%

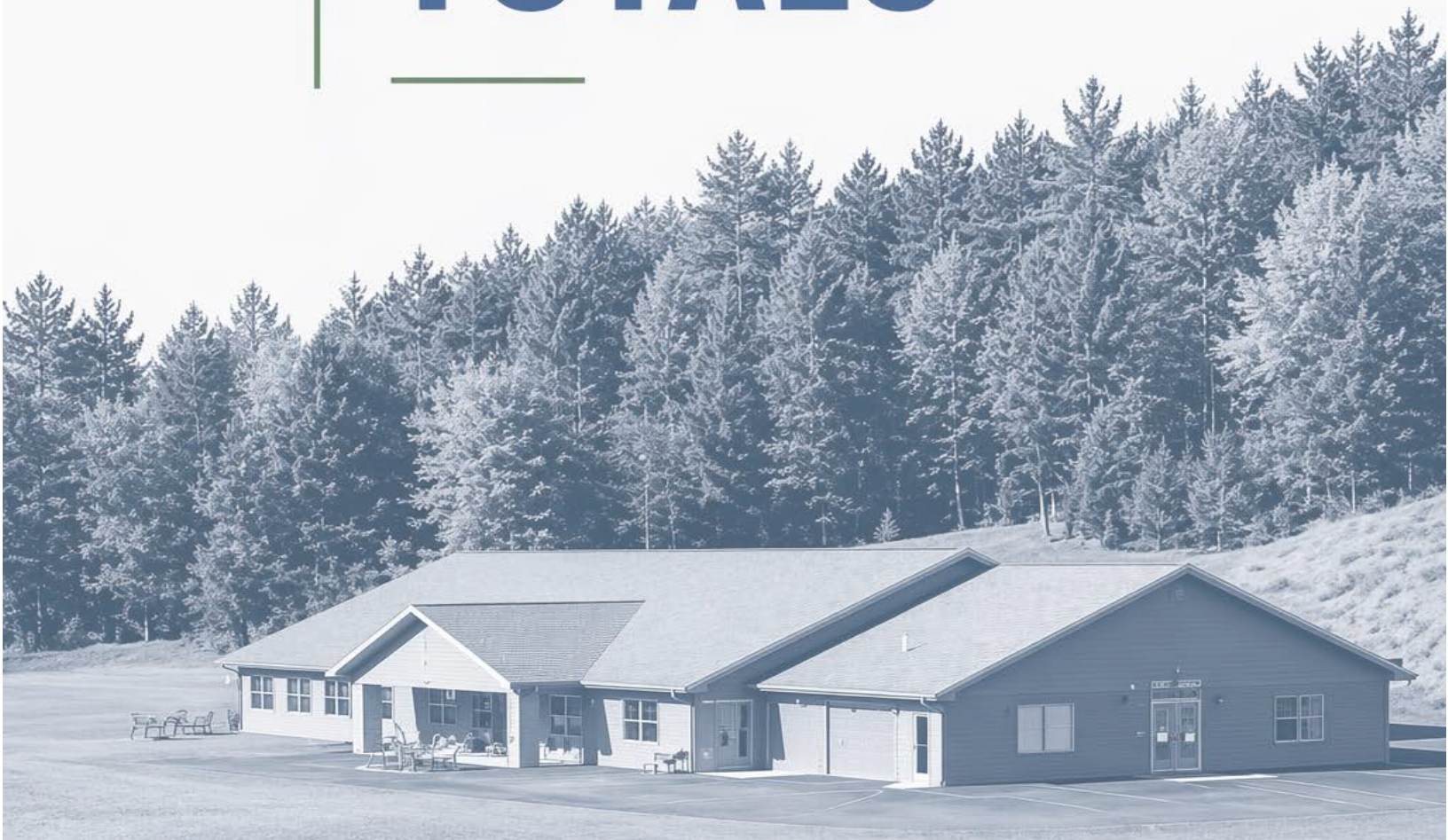
REVENUE:

	Actual thru 6/30/26	Budget 2026	Budget 2027	$ Difference	
LEVY Object. #411110 for other than 100 fund. Net for 100 fund.	$7,268,844.00	$7,268,844.00	$7,867,613.00	-$1,116,453.00	8.24%
FED/STATE (Object #42-43**** not donations)	$513,858.78	$3,204,514.00	$3,294,056.00	$89,542.00	2.79%
LOCAL (Object #44-47****)	$73,343.55	$35,000.00	$35,000.00	$0.00	0.00%
OTHER	$2,328,210.30	$3,229,154.00	$4,236,154.00	$1,007,000.00	31.18%
OTHER: FUND TRANSFER IN	$1,000,000.00	$1,000,000.00	$1,551,000.00	$551,000.00	55.10%
SHORT-TERM DEBT	$0.00	$0.00	$0.00	$0.00	#DIV/0!
FUND BALANCE USED	$0.00	$5,772,856.00	$5,741,767.00	-$31,089.00	-0.54%
TOTAL REVENUE	**$11,123,384.27**	**$18,590,368.00**	**$20,305,590.00**	**$500,000.00**	9.23%

02

2027 BUDGET

REVENUE TOTALS



CLARK COUNTY
WISCONSIN

REVENUES

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
13 COUNTY CLERK							
100 GENERAL FUND							
	11310000 COUNTY CLERK	($7,000.00)	($13,503.99)	($7,000.00)	($7,000.00)	($7,000.00)	($7,000.00)
	100 GENERAL FUND	($7,000.00)	($13,503.99)	($7,000.00)	($7,000.00)	($7,000.00)	($7,000.00)
TOTAL	**13 COUNTY CLERK**	($7,000.00)	($13,503.99)	($7,000.00)	($7,000.00)	($7,000.00)	($7,000.00)
14 TREASURER							
100 GENERAL FUND							
	11410000 COUNTY TREASURER	($2,000.00)	($22,062.52)	($2,000.00)	($2,000.00)	($2,000.00)	($2,000.00)
	11410420 COUNTY TREASURER - TAX DEED	($3,000.00)	($9,724.25)	($3,000.00)	($3,000.00)	($3,000.00)	($3,000.00)
	11410440 COUNTY TREASURER - ASSSESSMENT	$0.00	($1,396.08)	$0.00	$0.00	$0.00	$0.00
	100 GENERAL FUND	($5,000.00)	($33,182.85)	($5,000.00)	($5,000.00)	($5,000.00)	($5,000.00)
TOTAL	**14 TREASURER**	($5,000.00)	($33,182.85)	($5,000.00)	($5,000.00)	($5,000.00)	($5,000.00)
15 ATTORNEY							
100 GENERAL FUND							
	11510000 CORPORATION COUNSEL	($9,000.00)	($29,349.56)	($9,000.00)	($9,000.00)	($9,000.00)	($9,000.00)
	100 GENERAL FUND	($9,000.00)	($29,349.56)	($9,000.00)	($9,000.00)	($9,000.00)	($9,000.00)
TOTAL	**15 ATTORNEY**	($9,000.00)	($29,349.56)	($9,000.00)	($9,000.00)	($9,000.00)	($9,000.00)
16 INFORMATION TECHNOLOGY							
100 GENERAL FUND							
	11610000 INFORMATION TECHNOLOGY SRV	($161,000.00)	($168,503.39)	($250,500.00)	($70,000.00)	($173,500.00)	($173,500.00)
	100 GENERAL FUND	($161,000.00)	($168,503.39)	($250,500.00)	($70,000.00)	($173,500.00)	($173,500.00)
TOTAL	**16 INFORMATION TECHNOLOGY**	($161,000.00)	($168,503.39)	($250,500.00)	($70,000.00)	($173,500.00)	($173,500.00)
17 OFFICE OF FINANCE							
100 GENERAL FUND							
	11710000 OFFICE OF FINANCE	($100.00)	($20,503.73)	($100.00)	($150.00)	($150.00)	($150.00)
	100 GENERAL FUND	($100.00)	($20,503.73)	($100.00)	($150.00)	($150.00)	($150.00)
TOTAL	**17 OFFICE OF FINANCE**	($100.00)	($20,503.73)	($100.00)	($150.00)	($150.00)	($150.00)
18 OFFICE OF PERSONNEL							
100 GENERAL FUND							
	11810000 OFFICE OF PERSONNEL	$0.00	($14,117.30)	$0.00	$0.00	$0.00	$0.00
	13952000 WORKERS COMPENSATION	($730,000.00)	($704,958.69)	($730,000.00)	($730,000.00)	($730,000.00)	($730,000.00)
	13954000 WELLNESS PRG NON-LAP	($10,238.00)	($271.00)	($2,254.00)	($5,316.00)	($7,816.00)	($7,816.00)
	100 GENERAL FUND	($740,238.00)	($719,346.99)	($732,254.00)	($735,316.00)	($737,816.00)	($737,816.00)
TOTAL	**18 OFFICE OF PERSONNEL**	($740,238.00)	($719,346.99)	($732,254.00)	($735,316.00)	($737,816.00)	($737,816.00)

REVENUES

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
21 REGISTER IN PROB/CIRCUIT COURT							
100 GENERAL FUND							
	12110000 CIRCUIT COURTS/REG IN PROBATE	($242,500.00)	($386,659.29)	($627,500.00)	($240,000.00)	($676,500.00)	($676,500.00)
	100 GENERAL FUND	($242,500.00)	($386,659.29)	($627,500.00)	($240,000.00)	($676,500.00)	($676,500.00)
TOTAL	**21 REGISTER IN PROB/CIRCUIT COURT**	($242,500.00)	($386,659.29)	($627,500.00)	($240,000.00)	($676,500.00)	($676,500.00)
22 VICTIM/WITNESS							
100 GENERAL FUND							
	12210000 VICTIM/WITNESS PROGRAM	($52,315.00)	($45,428.91)	($49,950.00)	($53,350.00)	($53,350.00)	($53,350.00)
	100 GENERAL FUND	($52,315.00)	($45,428.91)	($49,950.00)	($53,350.00)	($53,350.00)	($53,350.00)
TOTAL	**22 VICTIM/WITNESS**	($52,315.00)	($45,428.91)	($49,950.00)	($53,350.00)	($53,350.00)	($53,350.00)
22 VICTIM/WITNESS							
100 GENERAL FUND							
	12310000 CLERK OF CIRCUIT COURTS	($150,000.00)	($230,388.41)	($150,000.00)	($150,000.00)	($150,000.00)	($150,000.00)
	100 GENERAL FUND	($150,000.00)	($230,388.41)	($150,000.00)	($150,000.00)	($150,000.00)	($150,000.00)
TOTAL	**23 CLERK OF CIRCUIT COURT**	($150,000.00)	($230,388.41)	($150,000.00)	($150,000.00)	($150,000.00)	($150,000.00)
24 DISTRICT ATTORNEY							
100 GENERAL FUND							
	12410000 DISTRICT ATTORNEY	($5,550.00)	($16,195.25)	($5,550.00)	($5,550.00)	($5,550.00)	($5,550.00)
	100 GENERAL FUND	($5,550.00)	($16,195.25)	($5,550.00)	($5,550.00)	($5,550.00)	($5,550.00)
TOTAL	**24 DISTRICT ATTORNEY**	($5,550.00)	($16,195.25)	($5,550.00)	($5,550.00)	($5,550.00)	($5,550.00)
31 REGISTER OF DEEDS							
100 GENERAL FUND							
	13110000 REGISTER OF DEEDS	($207,000.00)	($307,260.12)	($230,000.00)	($230,000.00)	($230,000.00)	($230,000.00)
	100 GENERAL FUND	($207,000.00)	($307,260.12)	($230,000.00)	($230,000.00)	($230,000.00)	($230,000.00)
TOTAL	**31 REGISTER OF DEEDS**	($207,000.00)	($307,260.12)	($230,000.00)	($230,000.00)	($230,000.00)	($230,000.00)
32 MAINTENANCE							
100 GENERAL FUND							
	13210000 COURTHOUSE MAINTENANCE	($200,000.00)	($217,496.49)	($750,000.00)	$0.00	($752,000.00)	($752,000.00)
	100 GENERAL FUND	($200,000.00)	($217,496.49)	($750,000.00)	$0.00	($752,000.00)	($752,000.00)
TOTAL	**32 MAINTENANCE**	($200,000.00)	($217,496.49)	($750,000.00)	$0.00	($752,000.00)	($752,000.00)

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
33 PLANNING, ZONING & LAND INFO							
100 GENERAL FUND							
	13310000 PLANNING AND ZONING	($62,500.00)	($125,050.75)	($102,500.00)	($72,500.00)	($72,500.00)	($72,500.00)
	13320000 SURVEYOR	($42,000.00)	($48,318.78)	($7,000.00)	($7,000.00)	($7,000.00)	($7,000.00)
	100 GENERAL FUND	($104,500.00)	($173,369.53)	($109,500.00)	($79,500.00)	($79,500.00)	($79,500.00)
310 LAND INFORMATION SPECIAL REV							
	33300000 LAND INFORMATION	($120,764.00)	($185,323.28)	($131,047.00)	($186,809.00)	($186,809.00)	($186,809.00)
	310 LAND INFORMATION SPECIAL REV	($120,764.00)	($185,323.28)	($131,047.00)	($186,809.00)	($186,809.00)	($186,809.00)
TOTAL	**33 PLANNING, ZONING & LAND INFO**	($225,264.00)	($358,692.81)	($240,547.00)	($266,309.00)	($266,309.00)	($266,309.00)
34 CORONER							
100 GENERAL FUND							
	13410000 CORONER	($33,000.00)	($34,977.00)	($33,000.00)	($33,000.00)	($73,000.00)	($73,000.00)
	100 GENERAL FUND	($33,000.00)	($34,977.00)	($33,000.00)	($33,000.00)	($73,000.00)	($73,000.00)
TOTAL	**34 CORONER**	($33,000.00)	($34,977.00)	($33,000.00)	($33,000.00)	($73,000.00)	($73,000.00)
39 GENERAL-NO DEPT							
100 GENERAL FUND							
	13925000 PROPERTY & LIABILITY INSURANCE	($225,000.00)	($289,281.51)	($225,000.00)	($225,000.00)	($225,000.00)	($225,000.00)
	13990000 CDBG LOANS-HOUSING AUTHORITY	($200,000.00)	($122,727.38)	($200,000.00)	($200,000.00)	($200,000.00)	($200,000.00)
	100 GENERAL FUND	($18,719,745.00)	($15,763,066.69)	($18,816,879.00)	($21,732,562.00)	($20,147,315.00)	($20,147,315.00)
101 GENERAL FUND-COUNTY SALES TAX							
	39050000 GEN FUND SALES TAX	($3,144,666.00)	($3,491,899.32)	($3,335,155.00)	($3,648,900.00)	($3,748,900.00)	($3,748,900.00)
	101 GENERAL FUND-COUNTY SALES TAX	($3,144,666.00)	($3,491,899.32)	($3,335,155.00)	($3,648,900.00)	($3,748,900.00)	($3,748,900.00)
TOTAL	**39 GENERAL-NO DEPT**	($21,864,411.00)	($19,254,966.01)	($22,152,034.00)	($25,381,462.00)	($23,896,215.00)	($23,896,215.00)
41 EMERGENCY MANAGEMENT							
100 GENERAL FUND							
	14110000 EMERGENCY MANAGEMENT	($39,996.00)	($48,678.13)	($39,996.00)	($42,477.00)	($42,477.00)	($42,477.00)
	14110610 EMERGENCY MGNT - SARA PROJECT	($11,129.00)	($11,803.85)	($11,129.00)	($11,309.00)	($11,309.00)	($11,309.00)
	100 GENERAL FUND	($51,125.00)	($60,481.98)	($51,125.00)	($53,786.00)	($53,786.00)	($53,786.00)
TOTAL	**41 EMERGENCY MANAGEMENT**	($51,125.00)	($60,481.98)	($51,125.00)	($53,786.00)	($53,786.00)	($53,786.00)
42 SHERIFF							
100 GENERAL FUND							
	14210000 SHERIFF	($487,145.00)	($465,611.36)	($823,484.00)	($241,000.00)	($580,000.00)	($580,000.00)
	14210559 SHERIFF K-9 PROGRAM	$0.00	($509.16)	$0.00	$0.00	$0.00	$0.00
	14210570 SHERIFF - DORCHESTER PATROL	$0.00	($35,000.00)	$0.00	$0.00	$0.00	$0.00
	14220000 COMMUNICATIONS CENTER	$0.00	($25,835.29)	$0.00	($1,134,909.00)	($1,134,909.00)	($1,134,909.00)
	14230000 JAIL	($115,160.00)	($126,754.11)	($95,160.00)	($101,616.00)	($101,616.00)	($101,616.00)

	ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
	14245000 911	($325,875.00)	($322,218.99)	$0.00	$0.00	$0.00	$0.00
	14250000 JAIL ASSESSMENT	($33,738.00)	($34,332.77)	($33,738.00)	($33,720.00)	($33,720.00)	($33,720.00)
	14255000 SNOWMOBILE LAW ENFORCEMENT	($5,000.00)	$0.00	($5,000.00)	($5,000.00)	($5,000.00)	($5,000.00)
	14260000 WATER SAFETY PATROL	($5,000.00)	$0.00	($5,000.00)	($5,000.00)	($5,000.00)	($5,000.00)
	14270000 ATV PATROL	($30,000.00)	($2,603.59)	($30,000.00)	($30,000.00)	($30,000.00)	($30,000.00)
	100 GENERAL FUND	($1,001,918.00)	($1,012,865.27)	($992,382.00)	($1,551,245.00)	($1,890,245.00)	($1,890,245.00)
TOTAL	**42 SHERIFF**	($1,001,918.00)	($1,012,865.27)	($992,382.00)	($1,551,245.00)	($1,890,245.00)	($1,890,245.00)
50 HEALTH & HUMAN SERVICES MULTI							
245 HHS - HOUSING COALITION							
	50010000 HHS - HOUSING COALITION	($19,000.00)	$0.00	($13,253.00)	($5,280.00)	($5,280.00)	($5,280.00)
	245 HHS - HOUSING COALITION	($19,000.00)	$0.00	($13,253.00)	($5,280.00)	($5,280.00)	($5,280.00)
290 OPIOID EPIDEMIC SETTLEMENT							
	50000000 HHS MULTI OPIOID EPDMC STLMNT	($234,618.00)	($73,052.86)	($313,191.00)	($337,000.00)	($337,000.00)	($337,000.00)
	290 OPIOID EPIDEMIC SETTLEMENT	($234,618.00)	($73,052.86)	($313,191.00)	($337,000.00)	($337,000.00)	($337,000.00)
TOTAL	**50 HEALTH & HUMAN SERVICES MULTI**	($253,618.00)	($73,052.86)	($326,444.00)	($342,280.00)	($342,280.00)	($342,280.00)
51 AGING-ADRC							
260 AGING & DISABILITY RSRC CENTER							
	51000000 ADRC-STATE GRANT FUND	($578,451.00)	($569,592.00)	($613,265.00)	($717,071.00)	($717,071.00)	($717,071.00)
	260 AGING & DISABILITY RSRC CENTER	($578,451.00)	($569,592.00)	($613,265.00)	($717,071.00)	($717,071.00)	($717,071.00)
TOTAL	**51 AGING-ADRC**	($578,451.00)	($569,592.00)	($613,265.00)	($717,071.00)	($717,071.00)	($717,071.00)
52 AGING							
250 AGING SPECIAL REVENUE FUND							
	52103000 AGN NUTRITION CONGREGATE MEALS	($236,879.00)	($230,875.36)	($223,772.00)	($247,522.00)	($247,522.00)	($247,522.00)
	52103500 AGN NUTRITION HOME DELIVERED	($682,189.00)	($703,744.17)	($666,867.00)	($605,285.00)	($640,285.00)	($640,285.00)
	52204000 AGN STATE PHARM ASSISTANCE PRG	($5,433.00)	($5,433.00)	($5,433.00)	($6,130.00)	($6,130.00)	($6,130.00)
	52204200 AGN SHIP GRANT	($4,470.00)	($4,470.00)	($3,500.00)	($3,500.00)	($3,500.00)	($3,500.00)
	52204500 AGN MIPPA-MED IMP P&P ACT FED	($2,713.00)	($3,769.00)	($2,713.00)	($2,469.00)	($2,469.00)	($2,469.00)
	52205000 AGN SPAP/OCI FED MED ASST MH	($1,610.00)	($1,992.00)	($1,610.00)	($3,500.00)	($3,500.00)	($3,500.00)
	52300000 AGING SPECIAL REVENUE FUND	($104,529.00)	($114,081.71)	($105,443.00)	($103,267.00)	($103,267.00)	($103,267.00)
	52307000 AGING 85.21 TRANSPORTATION	$0.00	$0.00	$0.00	($99,899.00)	($99,899.00)	($99,899.00)
	52406500 AGN PREVENTION SERVICES IIID G	($5,200.00)	($4,964.00)	($5,079.00)	($3,494.00)	($3,494.00)	($3,494.00)
	52507000 AGN ELDERLY SERVICES	($74,917.00)	($76,064.21)	($76,725.00)	($80,816.00)	($80,816.00)	($80,816.00)
	52507500 AGN ELDERLY SERV FED MD AST MH	($21,831.00)	($22,350.25)	($21,831.00)	($22,350.00)	($22,350.00)	($22,350.00)
	52600000 AGN 3-E NATL FAMILY CAREGIVER	($23,457.00)	($17,518.00)	($21,682.00)	($18,150.00)	($18,150.00)	($18,150.00)
	52700000 AGN SR COMMUNITY RESOURCES	($8,412.00)	($8,412.00)	($8,412.00)	($8,412.00)	($8,412.00)	($8,412.00)
	52900000 AGN ALZHEIMERS SPECIAL REVENUE	($17,156.00)	($19,572.89)	($18,503.00)	($20,124.00)	($20,124.00)	($20,124.00)
	250 AGING SPECIAL REVENUE FUND	($1,188,796.00)	($1,213,246.59)	($1,161,570.00)	($1,224,918.00)	($1,259,918.00)	($1,259,918.00)
TOTAL	**52 AGING**	($1,188,796.00)	($1,213,246.59)	($1,161,570.00)	($1,224,918.00)	($1,259,918.00)	($1,259,918.00)

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
53 PUBLIC HEALTH							
100 GENERAL FUND							
	15300000 PUBLIC HEALTH SERVICES	($24,000.00)	($73,821.67)	($29,000.00)	($53,850.00)	($53,850.00)	($53,850.00)
	15300040 PH - LEAD RN	$0.00	($816.66)	$0.00	$0.00	$0.00	$0.00
	15300060 PH - NURSES	$0.00	($1,425.00)	$0.00	$0.00	$0.00	$0.00
	15300070 PH - ENVIRON HEALTH ED SPCLST	$0.00	($1,123.05)	$0.00	$0.00	$0.00	$0.00
	15300080 PH - JAIL NURSE	$0.00	($1,181.78)	$0.00	$0.00	$0.00	$0.00
	15300090 PH - HEALTH EDUCATOR	$0.00	($1,509.50)	$0.00	$0.00	$0.00	$0.00
	15300092 PH-DATCP LICENSE INSPECTION	($95,000.00)	($93,358.36)	($94,919.00)	($94,919.00)	($94,919.00)	($94,919.00)
	15300094 PH - BACTERIA LAB	($1,800.00)	($2,669.18)	($1,870.00)	($1,160.00)	($1,160.00)	($1,160.00)
	100 GENERAL FUND	($120,800.00)	($175,905.20)	($125,789.00)	($149,929.00)	($149,929.00)	($149,929.00)
210 PUBLIC HEALTH GRANT FUND							
	53100000 PUBLIC HEALTH GRANT FUND	($437,294.00)	($532,011.75)	($383,797.00)	($357,237.00)	($384,672.00)	($384,672.00)
	210 PUBLIC HEALTH GRANT FUND	($437,294.00)	($532,011.75)	($383,797.00)	($357,237.00)	($384,672.00)	($384,672.00)
TOTAL	**53 PUBLIC HEALTH**	($558,094.00)	($707,916.95)	($509,586.00)	($507,166.00)	($534,601.00)	($534,601.00)
HUMAN SERVICES							
54 COMMUNITY SERVICES							
230 51.42 BOARD SPEC REV FUND-CS							
	54000000 CS ADMINISTRATION	($3,066,305.00)	($3,218,535.24)	($3,066,305.00)	($3,062,308.00)	($3,062,308.00)	($3,062,308.00)
	54100000 CS CLINIC OPPS	($705,589.00)	($368,683.40)	($815,000.00)	($1,090,572.00)	($1,090,572.00)	($1,090,572.00)
	54104000 CS CLINIC OPPS AODA	($600.00)	$0.00	($600.00)	($600.00)	($600.00)	($600.00)
	54104078 CS CLINIC OPPS AODA	($90,026.00)	($66,519.12)	($90,026.00)	($111,346.00)	($111,346.00)	($111,346.00)
	54105500 CS CLINIC OPPS INTXICTD DRIVER	($88,600.00)	($55,182.04)	($117,100.00)	($93,600.00)	($93,600.00)	($93,600.00)
	54108300 CS CLINIC OPPS CRISIS	($44,000.00)	($242,413.24)	($55,000.00)	($70,500.00)	($70,500.00)	($70,500.00)
	54200000 CS MI-CMI PROGRAM	($25,000.00)	($12,324.93)	($25,000.00)	($25,000.00)	($25,000.00)	($25,000.00)
	54208200 CS MI-CMI COMM MENTAL HEALTH	($163,027.00)	($165,618.36)	($163,027.00)	($163,027.00)	($163,027.00)	($163,027.00)
	54208400 CS MI-CMI PROGRAM CSP	($80,000.00)	($6,138.03)	$0.00	$0.00	$0.00	$0.00
	54300000 CS B-3	($77,899.00)	($127,941.61)	($109,614.00)	($165,758.00)	($165,758.00)	($165,758.00)
	54300070 CS B-3	($30,000.00)	($35,257.49)	($30,000.00)	($40,000.00)	($40,000.00)	($40,000.00)
	54400023 CS CLTS	$0.00	($30,555.89)	$0.00	($1,000.00)	($1,000.00)	($1,000.00)
	54400070 CS CLTS CASE MANAGEMENT	($583,200.00)	($467,146.65)	($583,200.00)	($526,097.00)	($526,097.00)	($526,097.00)
	54408600 CS CLTS CCOP	($95,905.00)	($89,546.00)	($95,905.00)	($95,905.00)	($95,905.00)	($95,905.00)
	54500000 CS CCS	($2,881,689.00)	($6,562,704.15)	($5,043,329.00)	($5,257,913.00)	($5,257,913.00)	($5,257,913.00)
	54510000 CS CRS COMMUNITY RESOURCE SERV	($182,785.00)	($20,005.60)	($48,121.00)	($48,121.00)	($48,121.00)	($48,121.00)
	54520000 CS CCS RECOVERY COURT	($102,492.00)	($115,413.28)	($102,492.00)	($102,492.00)	($102,492.00)	($102,492.00)
	230 51.42 BOARD SPEC REV FUND-CS	($8,217,117.00)	($11,583,985.03)	($10,344,719.00)	($10,854,239.00)	($10,854,239.00)	($10,854,239.00)
TOTAL	**54 COMMUNITY SERVICES**	($8,217,117.00)	($11,583,985.03)	($10,344,719.00)	($10,854,239.00)	($10,854,239.00)	($10,854,239.00)

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
HUMAN SERVICES							
56 SOCIAL SERVICES							
280 SOCIAL SERVICES SPEC REV FUND							
	56000000 SS MANAGEMENT	($1,798,081.00)	($1,840,769.40)	($1,828,081.00)	($1,798,081.00)	($1,798,081.00)	($1,798,081.00)
	56200100 SS ECONOMIC SUPPORT IM	($773,237.00)	($817,710.11)	($827,698.00)	($869,876.00)	($869,876.00)	($869,876.00)
	56200165 SS ECONOMIC SPPRT IM 0965 FSAI	$0.00	($8,935.04)	$0.00	$0.00	$0.00	$0.00
	56300000 SS CHILDREN & FAMILY	($882,296.00)	($933,508.26)	($882,696.00)	($882,696.00)	($882,696.00)	($882,696.00)
	56301000 SS C&F COORDINATED SERVCS TEAM	($60,000.00)	($60,000.00)	($60,000.00)	($60,000.00)	($60,000.00)	($60,000.00)
	56301500 SS C&F SUBSTITUTE CARE	($80,000.00)	($52,765.65)	($112,500.00)	($112,500.00)	($112,500.00)	($112,500.00)
	56301538 SS C&F SC FOSTER PARENT TRAIN	($1,301.00)	($58.09)	($1,393.00)	($4,875.00)	($4,875.00)	($4,875.00)
	56301539 SS C&F OHC #3390A RETENTN INCT	($6,150.00)	($6,529.00)	($5,794.00)	($5,232.00)	($5,232.00)	($5,232.00)
	56301575 SS C&F #3720 SEX TRAFFCKD YTH	$0.00	($337.74)	$0.00	$0.00	$0.00	$0.00
	56302015 SS C&F KINSHIP ASSESSMENTS	($3,960.00)	($4,417.00)	($3,600.00)	($3,600.00)	($3,600.00)	($3,600.00)
	56302022 SS C&F KINSHIP BENEFITS	($39,600.00)	($34,053.00)	($39,240.00)	($36,000.00)	($36,000.00)	($36,000.00)
	56302200 SS C&F CHILDREN & FAMILY FIRST	($18,365.00)	($8,658.00)	$0.00	$0.00	$0.00	$0.00
	56302500 SS C&F CHIPS LEGAL	($4,160.00)	($6,118.08)	($3,840.00)	($5,980.00)	($5,980.00)	($5,980.00)
	56303000 SS C&F SAFE & STABLE FAMILIES	($42,827.00)	($42,827.00)	($42,827.00)	($42,827.00)	($42,827.00)	($42,827.00)
	56303500 SS C&F TPR ADOPTION	($11,200.00)	($7,417.31)	($11,890.00)	($5,200.00)	($5,200.00)	($5,200.00)
	56304070 SS C&F SACWIS USER FEE	$0.00	$5,206.00	$0.00	$0.00	$0.00	$0.00
	56304600 SS C&F TSSF-TARGTD SAFETY SUP	($161,309.00)	$0.00	$0.00	$0.00	$0.00	$0.00
	56304605 SS C&F TSSF 3645A SAFETY RESRC	$0.00	($28,417.48)	($36,300.00)	$0.00	$0.00	$0.00
	56304607 SS C&F TSSF 3645D SAFETY SUPRT	$0.00	($32,443.74)	($44,000.00)	($70,595.00)	($70,595.00)	($70,595.00)
	56304800 SS #3407B YTH JUSTICE INNVN GR	($50,000.00)	($41,863.00)	($37,500.00)	($25,000.00)	($25,000.00)	($25,000.00)
	56307500 SS C&F IHS PDS PARTNERSHIP FEE	$0.00	$1,549.00	$0.00	$0.00	$0.00	$0.00
	56401200 SS JJYA 3410 COMM INTERVENTION	($9,953.00)	($8,925.00)	($18,736.00)	($17,618.00)	($17,618.00)	($17,618.00)
	56401500 SS JJ YA OUT OF HOME CARE	($470,512.00)	($541,278.00)	($564,042.00)	($553,542.00)	($553,542.00)	($553,542.00)
	56401510 SS JJ YA OHC AODA	($8,336.00)	$0.00	($7,939.00)	($7,939.00)	($7,939.00)	($7,939.00)
	56500000 SS ADULTS & ELDERLY	($95,820.00)	($95,820.00)	($95,820.00)	($95,820.00)	($95,820.00)	($95,820.00)
	56505000 SS A&E ADULT PROTECTIVE SERVCS	($48,436.00)	($44,996.00)	($44,996.00)	($44,904.00)	($44,904.00)	($44,904.00)
	56505500 SS A&E ELDER ABUSE	($18,821.00)	($16,137.00)	($16,137.00)	($15,330.00)	($15,330.00)	($15,330.00)
	56506035 SS A&E MANAGED CARE TRANSPORTN	($38,000.00)	($5,582.50)	($30,000.00)	$0.00	$0.00	$0.00
	56600171 SS MISC EFSP RENTAL ASTNC PH42	($8,770.00)	$0.00	$0.00	$0.00	$0.00	$0.00
	56600526 SS MISC CHILD CARE CERTIFICATN	($8,980.00)	($9,925.00)	($9,925.00)	($9,429.00)	($9,429.00)	($9,429.00)
	56607000 SS MISC 85.21 GRANT	($7,700.00)	($1,343.17)	($7,500.00)	$0.00	$0.00	$0.00
	56607034 SS MISC 85.21 GRANT ELDERLY	($87,768.00)	($83,450.00)	($83,450.00)	$0.00	$0.00	$0.00
	56608028 SS MISC 5311 GRT CLARK CO TAXI	($170,395.00)	($10,927.00)	$0.00	$0.00	$0.00	$0.00
	56700000 SS INDIRECT COSTS	$0.00	($490,165.00)	$0.00	$0.00	$0.00	$0.00
	280 SOCIAL SERVICES SPEC REV FUND	($4,905,977.00)	($5,228,621.57)	($4,815,904.00)	($4,667,044.00)	($4,667,044.00)	($4,667,044.00)
TOTAL	**56 SOCIAL SERVICES**	($4,905,977.00)	($5,228,621.57)	($4,815,904.00)	($4,667,044.00)	($4,667,044.00)	($4,667,044.00)
TOTAL	**HUMAN SERVICES 54 & 56**	**($13,123,094.00)**	**($16,812,606.60)**	**($15,160,623.00)**	**($15,521,283.00)**	**($15,521,283.00)**	**($15,521,283.00)**

REVENUES

	ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
55 ADULT DEVELOPMENT SERVICES							
240 51.42 BOARD SPEC REV FUND-ADS							
	55100000 ADS PROGRAM DIS	($1,227,337.00)	($800,222.11)	($1,323,743.00)	($1,389,473.00)	($1,450,239.00)	($1,450,239.00)
	55100200 ADS PRODUCTION	($415,000.00)	($309,518.92)	($397,000.00)	($308,000.00)	($308,000.00)	($308,000.00)
	55100600 ADS REHABILITATION	($265,000.00)	($243,731.02)	($290,000.00)	($275,000.00)	($275,000.00)	($275,000.00)
	55101000 ADS FOOD SERVICE	($630,000.00)	($653,932.19)	($650,000.00)	($663,000.00)	($663,000.00)	($663,000.00)
	55101400 ADS SUP WORK	($103,000.00)	($103,459.97)	($103,000.00)	($90,300.00)	($90,300.00)	($90,300.00)
	55102000 ADS ADMINISTRATION	($3,000.00)	($1,138.05)	($3,000.00)	($3,000.00)	($3,000.00)	($3,000.00)
	240 51.42 BOARD SPEC REV FUND-ADS	($2,643,337.00)	($2,112,002.26)	($2,766,743.00)	($2,728,773.00)	($2,789,539.00)	($2,789,539.00)
TOTAL	**55 ADULT DEVELOPMENT SERVICES**	($2,643,337.00)	($2,112,002.26)	($2,766,743.00)	($2,728,773.00)	($2,789,539.00)	($2,789,539.00)
57 CHILD SUPPORT							
100 GENERAL FUND							
	15700000 CHILD SUPPORT	($546,687.00)	($548,439.50)	($560,091.00)	($634,460.00)	($606,105.00)	($606,105.00)
	100 GENERAL FUND	($546,687.00)	($548,439.50)	($560,091.00)	($634,460.00)	($606,105.00)	($606,105.00)
TOTAL	**57 CHILD SUPPORT**	($546,687.00)	($548,439.50)	($560,091.00)	($634,460.00)	($606,105.00)	($606,105.00)
58 VETERANS							
100 GENERAL FUND							
	15800000 VETERANS SERVICE OFFICE	($13,750.00)	($19,276.03)	($14,400.00)	($14,400.00)	($14,400.00)	($14,400.00)
	100 GENERAL FUND	($13,750.00)	($19,276.03)	($14,400.00)	($14,400.00)	($14,400.00)	($14,400.00)
TOTAL	**58 VETERANS**	($13,750.00)	($19,276.03)	($14,400.00)	($14,400.00)	($14,400.00)	($14,400.00)
59 WIC							
220 WIC SPECIAL REVENUE FUND							
	59400000 WIC	($224,208.00)	($265,649.65)	($241,795.00)	($204,850.00)	($204,850.00)	($204,850.00)
	220 WIC SPECIAL REVENUE FUND	($224,208.00)	($265,649.65)	($241,795.00)	($204,850.00)	($204,850.00)	($204,850.00)
TOTAL	**59 WIC**	($224,208.00)	($265,649.65)	($241,795.00)	($204,850.00)	($204,850.00)	($204,850.00)
61 UW-EXTENSION							
100 GENERAL FUND							
	16100450 UWEX GENERAL OFFICE	($3,451.00)	($7,425.31)	($3,451.00)	($3,451.00)	($3,451.00)	($3,451.00)
	16100452 UWEX FAMILY LIVING AGENT	$0.00	($2,437.43)	$0.00	$0.00	$0.00	$0.00
	100 GENERAL FUND	($3,451.00)	($9,862.74)	($3,451.00)	($3,451.00)	($3,451.00)	($3,451.00)
215 CLEAN SWEEP SPECIAL REVENUE							
	61150000 CLEAN SWEEP SPECIAL REVENUE	($5,000.00)	($5,000.00)	($23,026.00)	($5,000.00)	($5,000.00)	($5,000.00)
	215 CLEAN SWEEP SPECIAL REVENUE	($5,000.00)	($5,000.00)	($23,026.00)	($5,000.00)	($5,000.00)	($5,000.00)
TOTAL	**61 UW-EXTENSION**	($8,451.00)	($14,862.74)	($26,477.00)	($8,451.00)	($8,451.00)	($8,451.00)

ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
62 FORESTRY PARKS & FAIRGROUNDS						
100 GENERAL FUND						
16200000 FAIRGROUNDS	($352,550.00)	($300,000.00)	($361,830.00)	($59,750.00)	($371,750.00)	($371,750.00)
16200205 FAIR	$0.00	($4,084.36)	$0.00	$0.00	$0.00	$0.00
16200210 FRGND MAINTENANCE & OPERATIONS	$0.00	($61,928.15)	$0.00	$0.00	$0.00	$0.00
100 GENERAL FUND	($352,550.00)	($366,012.51)	($361,830.00)	($59,750.00)	($371,750.00)	($371,750.00)
330 FORESTRY SPECIAL FUND						
62100000 P1 FORESTRY	($2,236,571.00)	$0.00	($2,212,900.00)	($2,229,900.00)	($2,229,900.00)	($2,229,900.00)
62102000 FORESTRY GRANT RELATED	$0.00	($254,119.05)	($168,900.00)	($185,400.00)	($185,400.00)	($185,400.00)
62103000 FORESTRY NON-GRANT RELATED	$0.00	($2,750,043.34)	$0.00	$0.00	$0.00	$0.00
62200000 P2 RECREATION	($1,254,779.00)	($128,134.96)	($1,254,909.00)	($495,109.00)	($495,109.00)	($495,109.00)
62205000 CCFP RECREATION CENTERS	$0.00	($3,559.00)	$0.00	$0.00	$0.00	$0.00
62205001 WILD ROCK PARK & CAMPGROUND	($10,050.00)	($8,608.07)	($10,150.00)	($8,650.00)	($8,650.00)	($8,650.00)
62205011 WILDCAT PARK	($500.00)	($665.41)	($500.00)	($500.00)	($500.00)	($500.00)
62205020 BRUCE MOUND WINTER SPORTS AREA	($186,700.00)	($265,613.53)	($185,200.00)	($191,000.00)	($191,000.00)	($191,000.00)
62205030 GREENWOOD PARK & CAMPGROUND	($2,600.00)	($3,372.62)	($2,500.00)	($2,100.00)	($2,100.00)	($2,100.00)
62205040 LEVIS/TROW MOUND REC AREA	($25,100.00)	($21,069.15)	($24,400.00)	($19,450.00)	($19,450.00)	($19,450.00)
62205050 MEAD LAKE PARK & CAMPGROUND	($65,600.00)	($74,908.21)	($68,700.00)	($65,400.00)	($65,400.00)	($65,400.00)
62205060 ROCK DAM PARK & CAMPGROUND	($139,100.00)	($152,749.84)	($142,200.00)	($142,200.00)	($142,200.00)	($142,200.00)
62205070 RUSSELL MMRL PARK & CAMPGROUND	($434,000.00)	($440,211.87)	($423,200.00)	($418,700.00)	($418,700.00)	($418,700.00)
62205080 SHERWOOD PARK & CAMPGROUND	($33,400.00)	($36,221.71)	($33,300.00)	($32,700.00)	($32,700.00)	($32,700.00)
62205090 SNYDER PARK & CAMPGROUND	($59,550.00)	($54,868.58)	($54,250.00)	($52,250.00)	($52,250.00)	($52,250.00)
62206000 CCFP TRAIL SYSTEMS	$0.00	($637,433.34)	$0.00	$0.00	$0.00	$0.00
62206010 HORSE TRAILS	($1,000.00)	($1,393.39)	($1,000.00)	($1,000.00)	($1,000.00)	($1,000.00)
62206020 MOTORCYCLE TRAILS	($400.00)	($1,539.42)	($400.00)	($400.00)	($400.00)	($400.00)
62300000 FORESTRY & PARKS SHOP	($26,500.00)	($144,627.81)	($31,600.00)	($41,600.00)	($41,600.00)	($41,600.00)
62400000 FORESTRY & PARKS MISC	($3,156,752.00)	($663,160.33)	($2,335,440.00)	($2,149,235.00)	($3,127,235.00)	($3,127,235.00)
330 FORESTRY SPECIAL FUND	($7,632,602.00)	($5,642,299.63)	($6,949,549.00)	($6,035,594.00)	($7,013,594.00)	($7,013,594.00)
TOTAL 62 FORESTRY PARKS & FAIRGROUNDS	($7,985,152.00)	($6,008,312.14)	($7,311,379.00)	($6,095,344.00)	($7,385,344.00)	($7,385,344.00)
63 LAND CONSERVATION						
100 GENERAL FUND						
16310000 LAND CONSERVATION	($229,916.00)	($299,173.01)	($264,547.00)	($250,363.00)	($250,363.00)	($250,363.00)
16311000 LAND CON = SPORTSMAN'S LAKE	($48,000.00)	($38,606.16)	($51,500.00)	($40,000.00)	($40,000.00)	($40,000.00)
16313000 LAND CON-MUNICIPAL FEES MDV-NL	($34,866.00)	($54,347.12)	($50,000.00)	($54,466.00)	($54,466.00)	($54,466.00)
16315000 LAND CON - SWRM GRANT	($123,500.00)	($123,625.86)	($150,000.00)	($147,000.00)	($147,000.00)	($147,000.00)
100 GENERAL FUND	($436,282.00)	($515,752.15)	($516,047.00)	($491,829.00)	($491,829.00)	($491,829.00)
375 LAND CONSERVATION SPEC REV GRT						
63200000 LAND CONSERVATION SPEC REVENUE	($800.00)	$0.00	($250,000.00)	($296,859.00)	($296,859.00)	($296,859.00)
375 LAND CONSERVATION SPEC REV GRT	($800.00)	$0.00	($250,000.00)	($296,859.00)	($296,859.00)	($296,859.00)
TOTAL 63 LAND CONSERVATION	($437,082.00)	($515,752.15)	($766,047.00)	($788,688.00)	($788,688.00)	($788,688.00)

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
70 DEBT							
400 DEBT SERVICE FUND							
	70100000 DEBT SERVICE FUND	($7,537,245.00)	($7,537,245.00)	($7,236,566.00)	($4,632,022.00)	($7,146,354.00)	($7,146,354.00)
	400 DEBT SERVICE FUND	($7,537,245.00)	($7,537,245.00)	($7,236,566.00)	($4,632,022.00)	($7,146,354.00)	($7,146,354.00)
TOTAL	**70 DEBT**	($7,537,245.00)	($7,537,245.00)	($7,236,566.00)	($4,632,022.00)	($7,146,354.00)	($7,146,354.00)
75 HIGHWAY							
700 HIGHWAY ENTERPRISE FUND							
	75310000 HWY CTH MAINT & CONSTRUCTION	($9,311,946.00)	($8,612,040.37)	($8,996,560.00)	($8,234,719.00)	($8,234,719.00)	($8,234,719.00)
	75320000 HWY STH MAINT & CONSTRUCTION	($1,550,000.00)	($1,882,004.81)	($1,550,000.00)	($1,550,000.00)	($1,550,000.00)	($1,550,000.00)
	75360000 HWY NON-GOVERNMENTAL CUSTOMERS	$0.00	($18,557.24)	$0.00	$0.00	$0.00	$0.00
	700 HIGHWAY ENTERPRISE FUND	($10,861,946.00)	($10,512,602.42)	($10,546,560.00)	($9,784,719.00)	($9,784,719.00)	($9,784,719.00)
TOTAL	**75 HIGHWAY**	($10,861,946.00)	($10,512,602.42)	($10,546,560.00)	($9,784,719.00)	($9,784,719.00)	($9,784,719.00)
80 REHABILITATION & LIVING CENTER							
500 CCRLC ENTERPRISE FUND							
	80000000 REHABILITATION & LIVING CENTER	($2,036,840.00)	($2,439,770.60)	($2,036,840.00)	($1,486,840.00)	($1,486,840.00)	($1,486,840.00)
	80450200 RLC Medicaid SNF	($13,439,315.00)	($13,207,268.52)	($14,100,680.00)	($12,948,854.00)	($12,948,854.00)	($12,948,854.00)
	80450800 RLC Medicaid ICF-ID	($5,363,660.00)	($5,413,039.01)	($6,129,898.00)	($5,483,030.00)	($5,483,030.00)	($5,483,030.00)
	80451000 RLC Private Pay ICF-ID	$0.00	$190.00	$0.00	$0.00	$0.00	$0.00
	80451200 RLC Private Pay SNF	($2,998,440.00)	($2,429,067.18)	($3,073,265.00)	($2,961,940.00)	($2,961,940.00)	($2,961,940.00)
	80451500 RLC VETERANS ADMINISTRATION	($2,044,000.00)	($2,613,009.75)	($2,810,865.00)	($2,829,480.00)	($2,829,480.00)	($2,829,480.00)
	80452100 RLC MEDICARE B	($100,000.00)	($188,778.55)	($100,000.00)	($100,000.00)	($100,000.00)	($100,000.00)
	80452200 RLC MEDICARE A	($1,962,250.00)	($2,082,856.68)	($1,867,350.00)	($2,576,180.00)	($2,576,180.00)	($2,576,180.00)
	80452300 RLC HOSPICE	($1,963,861.00)	($2,157,809.63)	($2,127,516.00)	($2,146,200.00)	($2,146,200.00)	($2,146,200.00)
	80452400 RLC PRIOR PERIOD ADJUSTMENT	$0.00	($1,040,975.18)	$0.00	$0.00	$0.00	$0.00
	80452800 RLC RETROACTIVE ADJST-MEDICARE	$750,000.00	$699,488.55	$850,000.00	$750,000.00	$750,000.00	$750,000.00
	80453000 RLC DRUG CHARGES	($150,000.00)	($177,859.68)	($175,000.00)	($180,000.00)	($180,000.00)	($180,000.00)
	80453500 RLC MEDICAL SUPPLIES	($6,000.00)	($2,166.38)	($6,000.00)	($6,000.00)	($6,000.00)	($6,000.00)
	80453600 RLC OUTPATIENT	$0.00	($35,810.97)	$0.00	$0.00	$0.00	$0.00
	80453700 RLC COMMERCIAL INSURANCES	$0.00	($36,396.57)	$0.00	$0.00	$0.00	$0.00
	80456000 RLC ADULT DAY CARE/OUTREACH	($515,000.00)	($614,208.13)	($515,000.00)	($550,000.00)	($550,000.00)	($550,000.00)
	80456200 RLC OCCUPATIONAL THERAPY	($255,000.00)	($243,245.00)	($255,000.00)	($255,000.00)	($255,000.00)	($255,000.00)
	80456500 RLC PHYSICAL THERAPY REV	($231,930.00)	($248,737.49)	($231,930.00)	($231,930.00)	($231,930.00)	($231,930.00)
	80456600 RLC ACTIVE TREATMENT	($91,962.00)	($85,493.43)	($88,000.00)	($110,000.00)	($110,000.00)	($110,000.00)
	80456700 RLC OBRA LEVEL I	$0.00	($1,350.00)	$0.00	($1,500.00)	($1,500.00)	($1,500.00)
	80456900 RLC SPEECH THERAPY	($134,530.00)	($27,480.00)	($130,000.00)	($30,000.00)	($30,000.00)	($30,000.00)
	80457000 RLC DIETARY	($175,000.00)	($148,309.83)	($175,000.00)	($150,000.00)	($150,000.00)	($150,000.00)
	80457300 RLC VENDING MACHINE	($1,200.00)	($2,221.58)	($1,200.00)	($1,500.00)	($1,500.00)	($1,500.00)
	80457500 RLC COMMISARY	($800.00)	($787.09)	($350.00)	$0.00	$0.00	$0.00

	ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
	80457700 RLC INTEREST	($2,000.00)	($469.17)	($600.00)	($400.00)	($400.00)	($400.00)
	80457800 RLC BEAUTY SHOP REVENUES	($15,624.00)	($14,882.68)	($16,000.00)	($16,000.00)	($16,000.00)	($16,000.00)
	80459000 RLC MISCELLANEOUS	($30,000.00)	$31,664.17	($30,000.00)	($30,000.00)	($30,000.00)	($30,000.00)
	80459100 RLC INSURANCE REIMBURSEMENT	$0.00	($3,316.50)	$0.00	$0.00	$0.00	$0.00
	80459500 RLC RENTAL	($28,046.00)	($20,724.70)	($20,724.00)	($23,000.00)	($23,000.00)	($23,000.00)
	80459600 RLC DONATION FUND TRANSFERS	$0.00	($1,530.88)	$0.00	$0.00	$0.00	$0.00
	80459900 RLC COMMISSION REVENUE	($517,001.00)	($871,480.00)	($658,825.00)	($803,000.00)	($803,000.00)	($803,000.00)
	80460200 RLC EMERGENCY PROT PLACEMENT	($18,000.00)	($29,400.00)	($20,000.00)	($35,000.00)	($35,000.00)	($35,000.00)
	80466000 RLC WOODLAND CARE CBRF	($600,425.00)	($685,147.44)	($718,320.00)	($641,305.00)	($641,305.00)	($641,305.00)
	500 CCRLC ENTERPRISE FUND	($31,930,884.00)	($34,092,249.90)	($34,438,363.00)	($32,847,159.00)	($32,847,159.00)	($32,847,159.00)
TOTAL	80 REHABILITATION & LIVING CENTER	($31,930,884.00)	($34,092,249.90)	($34,438,363.00)	($32,847,159.00)	($32,847,159.00)	($32,847,159.00)
	91 ROD CUSTODIAL FUND						
	871 ROD CUSTODIAL FUND						
	91100000 ROD CUSTODIAL FUND	$0.00	($513,043.24)	$0.00	$0.00	$0.00	$0.00
	871 ROD CUSTODIAL FUND	$0.00	($513,043.24)	$0.00	$0.00	$0.00	$0.00
TOTAL	91 ROD CUSTODIAL FUND	$0.00	($513,043.24)	$0.00	$0.00	$0.00	$0.00
	92 CLERK CUSTODIAL FUND						
	872 CLERK CUSTODIAL FUND						
	92100000 CLERK CUSTODIAL FUND	$0.00	($23,033.44)	$0.00	$0.00	$0.00	$0.00
	872 CLERK CUSTODIAL FUND	$0.00	($23,033.44)	$0.00	$0.00	$0.00	$0.00
TOTAL	92 CLERK CUSTODIAL FUND	$0.00	($23,033.44)	$0.00	$0.00	$0.00	$0.00
	93 SPECIAL ASSESSMENTS TRUST FUND						
	870 SPECIAL ASSESSMENTS TRUST FUND						
	93100000 SPEICAL ASSESSMENTS TRUST FUND	$0.00	($29,059.20)	$0.00	$0.00	$0.00	$0.00
	870 SPECIAL ASSESSMENTS TRUST FUND	$0.00	($29,059.20)	$0.00	$0.00	$0.00	$0.00
TOTAL	93 SPECIAL ASSESSMENTS TRUST FUND	$0.00	($29,059.20)	$0.00	$0.00	$0.00	$0.00
	94 CLERK OF COURT CUSTODIAL FUND						
	873 CLERK OF COURT CUSTODIAL FUND						
	94100000 CLERK OF COURT CUSTODIAL FUND	$0.00	($716,600.42)	$0.00	$0.00	$0.00	$0.00
	873 CLERK OF COURT CUSTODIAL FUND	$0.00	($716,600.42)	$0.00	$0.00	$0.00	$0.00
TOTAL	94 CLERK OF COURT CUSTODIAL FUND	$0.00	($716,600.42)	$0.00	$0.00	$0.00	$0.00
	95 FAMILY TRUST FUND						
	800 FAMILY TRUST FUND						
	95100000 FAMILY TRUST FUND	$0.00	($10,076.29)	$0.00	$0.00	$0.00	$0.00
	800 FAMILY TRUST FUND	$0.00	($10,076.29)	$0.00	$0.00	$0.00	$0.00
TOTAL	95 FAMILY TRUST FUND	$0.00	($10,076.29)	$0.00	$0.00	$0.00	$0.00

REVENUES

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
96 DOG LICENSE TRUST FUND							
810 DOG LICENSE TRUST FUND							
	96100000 ANIMAL CONTROL-DOG LIC	$0.00	($23,099.20)	$0.00	$0.00	$0.00	$0.00
	810 DOG LICENSE TRUST FUND	$0.00	($23,099.20)	$0.00	$0.00	$0.00	$0.00
TOTAL	**96 DOG LICENSE TRUST FUND**	$0.00	($23,099.20)	$0.00	$0.00	$0.00	$0.00
	TOTAL REVENEUE	($102,846,216.00)	($105,227,520.63)	($107,965,851.00)	($104,842,752.00)	($108,930,183.00)	($108,930,183.00)
Grand Total		($102,846,216.00)	($105,227,520.63)	($107,965,851.00)	($104,842,752.00)	($108,930,183.00)	($108,930,183.00)

03

2027 BUDGET

EXPENDITURE TOTALS



CLARK COUNTY
WISCONSIN

PROJECTION: 2027 CLARK COUNTY BUDGET

EXPENDITURES

ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
11 COUNTY BOARD						
100 GENERAL FUND						
11110000 COUNTY BOARD	$131,600.00	$110,731.83	$135,012.00	$133,157.00	$133,157.00	$133,157.00
100 GENERAL FUND	$131,600.00	$110,731.83	$135,012.00	$133,157.00	$133,157.00	$133,157.00
TOTAL 11 COUNTY BOARD	$131,600.00	$110,731.83	$135,012.00	$133,157.00	$133,157.00	$133,157.00
12 ADMINISTRATIVE COORDINATOR						
100 GENERAL FUND						
11220000 ADMINISTRATIVE COORDINATOR	$14,693.00	$13,476.50	$14,344.00	$13,850.00	$13,850.00	$13,850.00
100 GENERAL FUND	$14,693.00	$13,476.50	$14,344.00	$13,850.00	$13,850.00	$13,850.00
TOTAL 12 ADMINISTRATIVE COORDINATOR	$14,693.00	$13,476.50	$14,344.00	$13,850.00	$13,850.00	$13,850.00
13 COUNTY CLERK						
100 GENERAL FUND						
11310000 COUNTY CLERK	$210,732.00	$215,075.06	$226,298.00	$231,805.00	$231,805.00	$231,805.00
11310320 COUNTY CLERK - ELECTIONS	$57,162.00	$50,040.44	$83,200.00	$57,299.00	$57,299.00	$57,299.00
100 GENERAL FUND	$267,894.00	$265,115.50	$309,498.00	$289,104.00	$289,104.00	$289,104.00
TOTAL 13 COUNTY CLERK	$267,894.00	$265,115.50	$309,498.00	$289,104.00	$289,104.00	$289,104.00
14 TREASURER						
100 GENERAL FUND						
11410000 COUNTY TREASURER	$132,613.00	$161,719.08	$144,894.00	$177,593.00	$177,593.00	$177,593.00
11410420 COUNTY TREASURER - TAX DEED	$34,124.00	$23,189.43	$37,164.00	$13,277.00	$13,277.00	$13,277.00
11410440 COUNTY TREASURER - ASSSESSMENT	$67,861.00	$74,595.86	$72,723.00	$75,994.00	$75,994.00	$75,994.00
100 GENERAL FUND	$234,598.00	$259,504.37	$254,781.00	$266,864.00	$266,864.00	$266,864.00
TOTAL 14 TREASURER	$234,598.00	$259,504.37	$254,781.00	$266,864.00	$266,864.00	$266,864.00
15 ATTORNEY						
100 GENERAL FUND						
11510000 CORPORATION COUNSEL	$335,918.00	$301,103.82	$326,549.00	$355,990.00	$355,990.00	$355,990.00
100 GENERAL FUND	$335,918.00	$301,103.82	$326,549.00	$355,990.00	$355,990.00	$355,990.00
TOTAL 15 ATTORNEY	$335,918.00	$301,103.82	$326,549.00	$355,990.00	$355,990.00	$355,990.00
16 INFORMATION TECHNOLOGY						
100 GENERAL FUND						
11610000 INFORMATION TECHNOLOGY SRV	$1,528,317.00	$1,577,825.79	$1,668,842.00	$1,776,188.00	$1,776,188.00	$1,776,188.00
100 GENERAL FUND	$1,528,317.00	$1,577,825.79	$1,668,842.00	$1,776,188.00	$1,776,188.00	$1,776,188.00
TOTAL 16 INFORMATION TECHNOLOGY	$1,528,317.00	$1,577,825.79	$1,668,842.00	$1,776,188.00	$1,776,188.00	$1,776,188.00

ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
17 OFFICE OF FINANCE						
100 GENERAL FUND						
11710000 OFFICE OF FINANCE	$575,237.00	$508,389.14	$644,100.00	$576,150.00	$576,150.00	$576,150.00
100 GENERAL FUND	$575,237.00	$508,389.14	$644,100.00	$576,150.00	$576,150.00	$576,150.00
TOTAL 17 OFFICE OF FINANCE	$575,237.00	$508,389.14	$644,100.00	$576,150.00	$576,150.00	$576,150.00
18 OFFICE OF PERSONNEL						
100 GENERAL FUND						
11810000 OFFICE OF PERSONNEL	$387,439.00	$367,425.28	$435,652.00	$412,614.00	$493,576.00	$493,576.00
13950000 LEGAL ISSUES & COMPLIANCE	$24,250.00	$25,046.83	$24,250.00	$24,450.00	$24,450.00	$24,450.00
13952000 WORKERS COMPENSATION	$1,285,635.00	$803,861.69	$1,285,635.00	$1,310,635.00	$1,310,635.00	$1,310,635.00
13954000 WELLNESS PRG NON-LAP	$10,238.00	$7,685.43	$2,254.00	$5,316.00	$7,816.00	$7,816.00
100 GENERAL FUND	$1,707,562.00	$1,204,019.23	$1,747,791.00	$1,753,015.00	$1,836,477.00	$1,836,477.00
TOTAL 18 OFFICE OF PERSONNEL	$1,707,562.00	$1,204,019.23	$1,747,791.00	$1,753,015.00	$1,836,477.00	$1,836,477.00
21 REGISTER IN PROB/CIRCUIT COURT						
100 GENERAL FUND						
12110000 CIRCUIT COURTS/REG IN PROBATE	$858,035.00	$749,195.62	$1,233,725.00	$1,254,697.00	$1,254,697.00	$1,254,697.00
100 GENERAL FUND	$858,035.00	$749,195.62	$1,233,725.00	$1,254,697.00	$1,254,697.00	$1,254,697.00
TOTAL 21 REGISTER IN PROB/CIRCUIT COURT	$858,035.00	$749,195.62	$1,233,725.00	$1,254,697.00	$1,254,697.00	$1,254,697.00
22 VICTIM/WITNESS						
100 GENERAL FUND						
12210000 VICTIM/WITNESS PROGRAM	$76,579.00	$79,425.58	$84,906.00	$86,981.00	$86,981.00	$86,981.00
100 GENERAL FUND	$76,579.00	$79,425.58	$84,906.00	$86,981.00	$86,981.00	$86,981.00
TOTAL 22 VICTIM/WITNESS	$76,579.00	$79,425.58	$84,906.00	$86,981.00	$86,981.00	$86,981.00
23 CLERK OF CIRCUIT COURT						
100 GENERAL FUND						
12310000 CLERK OF CIRCUIT COURTS	$500,884.00	$483,301.30	$543,366.00	$579,379.00	$579,379.00	$579,379.00
100 GENERAL FUND	$500,884.00	$483,301.30	$543,366.00	$579,379.00	$579,379.00	$579,379.00
TOTAL 23 CLERK OF CIRCUIT COURT	$500,884.00	$483,301.30	$543,366.00	$579,379.00	$579,379.00	$579,379.00

EXPENDITURES

ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
24 DISTRICT ATTORNEY						
100 GENERAL FUND						
12410000 DISTRICT ATTORNEY	$289,488.00	$276,085.04	$289,730.00	$329,697.00	$329,697.00	$329,697.00
100 GENERAL FUND	$289,488.00	$276,085.04	$289,730.00	$329,697.00	$329,697.00	$329,697.00
TOTAL 24 DISTRICT ATTORNEY	$289,488.00	$276,085.04	$289,730.00	$329,697.00	$329,697.00	$329,697.00
31 REGISTER OF DEEDS						
100 GENERAL FUND						
13110000 REGISTER OF DEEDS	$298,651.00	$279,156.35	$310,940.00	$323,920.00	$323,920.00	$323,920.00
100 GENERAL FUND	$298,651.00	$279,156.35	$310,940.00	$323,920.00	$323,920.00	$323,920.00
TOTAL 31 REGISTER OF DEEDS	$298,651.00	$279,156.35	$310,940.00	$323,920.00	$323,920.00	$323,920.00
32 MAINTENANCE						
100 GENERAL FUND						
13210000 COURTHOUSE MAINTENANCE	$1,752,970.00	$1,147,787.95	$1,836,640.00	$1,853,549.00	$2,030,549.00	$2,030,549.00
13220000 CRTHSE MAIN-SAFETY & SECURITY	$30,000.00	$0.00	$30,000.00	$0.00	$0.00	$0.00
13230000 CRTHSE MAIN-OLD JAIL	$10,000.00	$1,750.00	$10,000.00	$510,000.00	$187,000.00	$187,000.00
100 GENERAL FUND	$1,792,970.00	$1,149,537.95	$1,876,640.00	$2,363,549.00	$2,217,549.00	$2,217,549.00
TOTAL 32 MAINTENANCE	$1,792,970.00	$1,149,537.95	$1,876,640.00	$2,363,549.00	$2,217,549.00	$2,217,549.00
33 PLANNING, ZONING & LAND INFO						
100 GENERAL FUND						
13310000 PLANNING AND ZONING	$346,148.00	$324,888.07	$378,201.00	$355,086.00	$355,086.00	$355,086.00
13320000 SURVEYOR	$279,154.00	$256,875.08	$241,795.00	$223,625.00	$223,625.00	$223,625.00
100 GENERAL FUND	$625,302.00	$581,763.15	$619,996.00	$578,711.00	$578,711.00	$578,711.00
310 LAND INFORMATION SPECIAL REV						
33300000 LAND INFORMATION	$120,764.00	$179,812.23	$131,047.00	$186,809.00	$186,809.00	$186,809.00
310 LAND INFORMATION SPECIAL REV	$120,764.00	$179,812.23	$131,047.00	$186,809.00	$186,809.00	$186,809.00
TOTAL 33 PLANNING, ZONING & LAND INFO	$746,066.00	$761,575.38	$751,043.00	$765,520.00	$765,520.00	$765,520.00
34 CORONER						
100 GENERAL FUND						
13410000 CORONER	$87,900.00	$66,604.02	$87,900.00	$130,330.00	$131,160.00	$131,160.00
100 GENERAL FUND	$87,900.00	$66,604.02	$87,900.00	$130,330.00	$131,160.00	$131,160.00
TOTAL 34 CORONER	$87,900.00	$66,604.02	$87,900.00	$130,330.00	$131,160.00	$131,160.00

ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
39 GENERAL-NO DEPT						
100 GENERAL FUND						
13900000 GENERAL FUND NO DEPT	($1,324,666.00)	($2,189,707.47)	($1,415,155.00)	($1,791,900.00)	($1,191,900.00)	($1,191,900.00)
13920000 DUPLICATING MACHINE	$0.00	$5,238.77	$0.00	$0.00	$0.00	$0.00
13925000 PROPERTY & LIABILITY INSURANCE	$507,000.00	$593,503.46	$600,045.00	$543,650.00	$543,650.00	$543,650.00
13930000 ECONOMIC & TOURISM PROMOTION	$129,307.00	$128,254.23	$130,009.00	$137,131.00	$137,131.00	$137,131.00
13940000 SPECIAL ACCOUNTING & AUDIT	$74,000.00	$71,001.57	$76,000.00	$79,000.00	$79,000.00	$79,000.00
13980000 CLARK COUNTY LIBRARY COMMITTEE	$648,964.00	$650,305.69	$566,851.00	$552,131.00	$552,131.00	$552,131.00
13990000 CDBG LOANS-HOUSING AUTHORITY	$200,000.00	$101,520.15	$200,000.00	$200,000.00	$200,000.00	$200,000.00
100 GENERAL FUND	$234,605.00	($639,883.60)	$157,750.00	($279,988.00)	$320,012.00	$320,012.00
101 GENERAL FUND-COUNTY SALES TAX						
39050000 GEN FUND SALES TAX	$3,144,666.00	$3,144,666.00	$3,335,155.00	$3,591,900.00	$3,611,900.00	$3,611,900.00
101 GENERAL FUND-COUNTY SALES TAX	$3,144,666.00	$3,144,666.00	$3,335,155.00	$3,591,900.00	$3,611,900.00	$3,611,900.00
TOTAL 39 GENERAL-NO DEPT	$3,379,271.00	$2,504,782.40	$3,492,905.00	$3,311,912.00	$3,931,912.00	$3,931,912.00
41 EMERGENCY MANAGEMENT						
100 GENERAL FUND						
14110000 EMERGENCY MANAGEMENT	$168,224.00	$165,983.63	$169,048.00	$185,147.00	$185,147.00	$185,147.00
14110610 EMERGENCY MGNT - SARA PROJECT	$55,892.00	$47,621.43	$57,832.00	$62,534.00	$62,534.00	$62,534.00
100 GENERAL FUND	$224,116.00	$213,605.06	$226,880.00	$247,681.00	$247,681.00	$247,681.00
TOTAL 41 EMERGENCY MANAGEMENT	$224,116.00	$213,605.06	$226,880.00	$247,681.00	$247,681.00	$247,681.00
42 SHERIFF						
100 GENERAL FUND						
14210000 SHERIFF	$5,452,623.00	$5,541,454.15	$5,463,014.00	$6,795,837.00	$6,779,837.00	$6,779,837.00
14210512 SHERIFF-SCHOOL RESOURCE OFFICR	$0.00	$4,047.37	$0.00	$0.00	$0.00	$0.00
14210559 SHERIFF K-9 PROGRAM	$6,000.00	$3,326.32	$6,000.00	$6,000.00	$6,000.00	$6,000.00
14210570 SHERIFF - DORCHESTER PATROL	$0.00	$25,825.16	$0.00	$0.00	$0.00	$0.00
14220000 COMMUNICATIONS CENTER	$1,509,240.00	$1,315,155.74	$1,748,989.00	$2,013,034.00	$2,013,034.00	$2,013,034.00
14230000 JAIL	$2,550,634.00	$2,288,569.07	$2,962,038.00	$2,772,845.00	$2,772,845.00	$2,772,845.00
14240000 SHERIFFS DEPARTMENT-ERT	$25,200.00	$58,184.38	$29,600.00	$12,195.00	$12,195.00	$12,195.00
14245000 911	$363,083.00	$222,953.47	$1,000.00	$1,000.00	$1,000.00	$1,000.00
14250000 JAIL ASSESSMENT	$33,738.00	$32,369.97	$33,738.00	$33,720.00	$33,720.00	$33,720.00
14255000 SNOWMOBILE LAW ENFORCEMENT	$2,575.00	$5.00	$2,575.00	$2,667.00	$2,667.00	$2,667.00
14260000 WATER SAFETY PATROL	$1,745.00	$0.00	$1,745.00	$1,844.00	$1,844.00	$1,844.00

ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
14265000 HWY-SAFETY	$490.00	$0.00	$490.00	$489.00	$489.00	$489.00
14270000 ATV PATROL	$4,370.00	$10.00	$4,370.00	$4,283.00	$4,283.00	$4,283.00
100 GENERAL FUND	$9,949,698.00	$9,491,900.63	$10,253,559.00	$11,643,914.00	$11,627,914.00	$11,627,914.00
TOTAL 42 SHERIFF	$9,949,698.00	$9,491,900.63	$10,253,559.00	$11,643,914.00	$11,627,914.00	$11,627,914.00
50 HEALTH & HUMAN SERVICES MULTI						
290 OPIOID EPIDEMIC SETTLEMENT						
50000000 HHS MULTI OPIOID EPDMC STLMNT	$234,618.00	$62,809.94	$313,191.00	$337,000.00	$337,000.00	$337,000.00
290 OPIOID EPIDEMIC SETTLEMENT	$234,618.00	$62,809.94	$313,191.00	$337,000.00	$337,000.00	$337,000.00
245 HHS - HOUSING COALITION	$19,000.00	$2,519.35	$13,253.00	$5,280.00	$5,280.00	$5,280.00
245 HHS - HOUSING COALITION	$19,000.00	$2,519.35	$13,253.00	$5,280.00	$5,280.00	$5,280.00
TOTAL 50 HEALTH & HUMAN SERVICES MULTI	$253,618.00	$65,329.29	$326,444.00	$342,280.00	$342,280.00	$342,280.00
51 AGING-ADRC						
260 AGING & DISABILITY RSRC CENTER						
51000000 ADRC-STATE GRANT FUND	$578,451.00	$570,124.77	$613,265.00	$717,071.00	$717,071.00	$717,071.00
260 AGING & DISABILITY RSRC CENTER	$578,451.00	$570,124.77	$613,265.00	$717,071.00	$717,071.00	$717,071.00
TOTAL 51 AGING-ADRC	$578,451.00	$570,124.77	$613,265.00	$717,071.00	$717,071.00	$717,071.00
52 AGING						
250 AGING SPECIAL REVENUE FUND						
52103000 AGN NUTRITION CONGREGATE MEALS	$236,879.00	$224,642.24	$223,772.00	$247,522.00	$247,522.00	$247,522.00
52103500 AGN NUTRITION HOME DELIVERED	$690,601.00	$584,378.69	$675,279.00	$613,697.00	$648,697.00	$648,697.00
52204000 AGN STATE PHARM ASSISTANCE PRG	$0.00	$5,433.00	$0.00	$0.00	$0.00	$0.00
52204200 AGN SHIP GRANT	$0.00	$4,470.00	$0.00	$0.00	$0.00	$0.00
52204500 AGN MIPPA-MED IMP P&P ACT FED	$0.00	$3,769.00	$0.00	$0.00	$0.00	$0.00
52205000 AGN SPAP/OCI FED MED ASST MH	$0.00	$1,992.00	$0.00	$0.00	$0.00	$0.00
52300000 AGING SPECIAL REVENUE FUND	$104,529.00	$92,557.99	$105,443.00	$103,267.00	$103,267.00	$103,267.00
52307000 AGING 85.21 TRANSPORTATION	$0.00	$0.00	$0.00	$99,899.00	$99,899.00	$99,899.00
52406500 AGN PREVENTION SERVICES IIID G	$5,200.00	$4,537.88	$5,079.00	$3,494.00	$3,494.00	$3,494.00
52507000 AGN ELDERLY SERVICES	$110,974.00	$72,960.62	$111,812.00	$118,765.00	$118,765.00	$118,765.00
52507500 AGN ELDERLY SERV FED MD AST MH	$0.00	$22,350.25	$0.00	$0.00	$0.00	$0.00
52600000 AGN 3-E NATL FAMILY CAREGIVER	$23,457.00	$16,461.96	$21,682.00	$18,150.00	$18,150.00	$18,150.00
52700000 AGN SR COMMUNITY RESOURCES	$0.00	$8,412.00	$0.00	$0.00	$0.00	$0.00
52900000 AGN ALZHEIMERS SPECIAL REVENUE	$17,156.00	$16,054.71	$18,503.00	$20,124.00	$20,124.00	$20,124.00
250 AGING SPECIAL REVENUE FUND	$1,188,796.00	$1,058,020.34	$1,161,570.00	$1,224,918.00	$1,259,918.00	$1,259,918.00
TOTAL 52 AGING	$1,188,796.00	$1,058,020.34	$1,161,570.00	$1,224,918.00	$1,259,918.00	$1,259,918.00

EXPENDITURES

ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
53 PUBLIC HEALTH						
100 GENERAL FUND						
15300000 PUBLIC HEALTH SERVICES	$297,377.00	$318,063.73	$325,644.00	$403,700.00	$401,613.00	$401,613.00
15300040 PH - LEAD RN	$75,590.00	$57,191.15	$85,840.00	$94,700.00	$89,437.00	$89,437.00
15300060 PH - NURSES	$186,133.00	$138,852.15	$221,698.00	$248,286.00	$234,219.00	$234,219.00
15300070 PH - ENVIRON HEALTH ED SPCLST	$69,873.00	$63,662.58	$96,162.00	$102,657.00	$99,264.00	$99,264.00
15300080 PH - JAIL NURSE	$112,865.00	$114,465.90	$125,825.00	$131,734.00	$131,732.00	$131,732.00
15300090 PH - HEALTH EDUCATOR	$77,896.00	$64,948.97	$80,158.00	$86,635.00	$84,015.00	$84,015.00
15300092 PH-DATCP LICENSE INSPECTION	$95,000.00	$112,204.32	$94,919.00	$94,919.00	$94,919.00	$94,919.00
15300094 PH - BACTERIA LAB	$1,460.00	$2,020.87	$1,300.00	$400.00	$400.00	$400.00
100 GENERAL FUND	$916,194.00	$871,409.67	$1,031,546.00	$1,163,031.00	$1,135,599.00	$1,135,599.00
210 PUBLIC HEALTH GRANT FUND						
53100000 PUBLIC HEALTH GRANT FUND	$437,294.00	$525,480.06	$383,797.00	$357,237.00	$384,672.00	$384,672.00
210 PUBLIC HEALTH GRANT FUND	$437,294.00	$525,480.06	$383,797.00	$357,237.00	$384,672.00	$384,672.00
TOTAL 53 PUBLIC HEALTH	$1,353,488.00	$1,396,889.73	$1,415,343.00	$1,520,268.00	$1,520,271.00	$1,520,271.00

ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
HUMAN SERVICES						
54 COMMUNITY SERVICES						
230 51.42 BOARD SPEC REV FUND-CS						
54000000 CS ADMINISTRATION	$778,369.00	$1,267,021.87	$791,246.00	$991,948.00	$991,948.00	$991,948.00
54100000 CS CLINIC OPPS	$1,485,166.00	$1,741,799.68	$1,982,458.00	$1,869,061.00	$1,869,061.00	$1,869,061.00
54104078 CS CLINIC OPPS AODA	$156,983.00	$163,148.54	$162,631.00	$229,851.00	$229,851.00	$229,851.00
54104080 CS CLINIC OPPS AODA YOUTH PREV	$14,700.00	$40,400.69	$50,820.00	$48,777.00	$48,777.00	$48,777.00
54105500 CS CLINIC OPPS INTXICTD DRIVER	$171,765.00	$143,505.84	$140,234.00	$95,867.00	$95,867.00	$95,867.00
54108300 CS CLINIC OPPS CRISIS	$194,349.00	$219,403.86	$196,204.00	$292,259.00	$292,259.00	$292,259.00
54200000 CS MI-CMI PROGRAM	$862,093.00	$631,473.19	$791,967.00	$673,000.00	$673,000.00	$673,000.00
54208200 CS MI-CMI COMM MENTAL HEALTH	$230,844.00	$304,432.27	$214,007.00	$228,955.00	$228,955.00	$228,955.00
54208400 CS MI-CMI PROGRAM CSP	$253,711.00	$186,803.35	$0.00	$0.00	$0.00	$0.00
54300000 CS B-3	$101,525.00	$211,157.89	$140,625.00	$189,625.00	$189,625.00	$189,625.00
54300070 CS B-3	$225,060.00	$187,711.32	$224,472.00	$236,194.00	$236,194.00	$236,194.00
54400023 CS CLTS	$451,274.00	$503,319.09	$393,767.00	$527,097.00	$527,097.00	$527,097.00
54408600 CS CLTS CCOP	$96,455.00	$84,529.96	$95,905.00	$95,895.00	$95,895.00	$95,895.00
54500000 CS CCS	$2,908,596.00	$4,580,586.53	$5,043,330.00	$5,257,914.00	$5,257,914.00	$5,257,914.00
54510000 CS CRS COMMUNITY RESOURCE SERV	$183,735.00	$32,412.08	$14,561.00	$15,304.00	$15,304.00	$15,304.00
54520000 CS CCS RECOVERY COURT	$102,492.00	$140,691.08	$102,492.00	$102,492.00	$102,492.00	$102,492.00
230 51.42 BOARD SPEC REV FUND-CS	$8,217,117.00	$10,438,397.24	$10,344,719.00	$10,854,239.00	$10,854,239.00	$10,854,239.00
TOTAL 54 COMMUNITY SERVICES	$8,217,117.00	$10,438,397.24	$10,344,719.00	$10,854,239.00	$10,854,239.00	$10,854,239.00
HUMAN SERVICES						
56 SOCIAL SERVICES						
280 SOCIAL SERVICES SPEC REV FUND						
56000000 SS MANAGEMENT	$274,006.00	$294,972.61	$299,810.00	$312,979.00	$312,979.00	$312,979.00
56100000 SS CLERICAL	$237,947.00	$138,108.28	$177,961.00	$191,685.00	$191,685.00	$191,685.00
56200000 SS ECONOMIC SUPPORT	$746,123.00	$754,263.84	$800,925.00	$898,345.00	$898,345.00	$898,345.00
56200165 SS ECONOMIC SPPRT IM 0965 FSAI	$0.00	$8,935.04	$0.00	$0.00	$0.00	$0.00
56200536 SS ES CHLD CARE ELIGIBILITY RD	$7,475.00	$4,814.20	$7,964.00	$8,997.00	$8,997.00	$8,997.00
56300000 SS CHILDREN & FAMILY	$979,511.00	$1,049,717.35	$1,346,967.00	$1,227,881.00	$1,227,881.00	$1,227,881.00
56301000 SS C&F COORDINATED SERVCS TEAM	$87,763.00	$74,898.42	$65,356.00	$71,126.00	$71,126.00	$71,126.00
56301538 SS C&F SC FOSTER PARENT TRAIN	$1,245.00	$156.80	$1,170.00	$1,170.00	$1,170.00	$1,170.00
56301539 SS C&F OHC #3390A RETENTN INCT	$6,995.00	$6,597.86	$5,500.00	$5,232.00	$5,232.00	$5,232.00
56301540 SS C&F SC FOSTER CARE	$240,000.00	$238,412.79	$240,000.00	$252,500.00	$252,500.00	$252,500.00
56301542 SS C&F SC FOSTER CARE ADMN	$180.00	$90.00	$120.00	$120.00	$120.00	$120.00
56301546 SS C&F SC GROUP HOME	$0.00	$234,580.28	$130,000.00	$180,000.00	$180,000.00	$180,000.00

EXPENDITURES

	ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
	56301568 SS C&F SC TREATMENT FOSTR CARE	$0.00	$0.00	$90,000.00	$80,000.00	$80,000.00	$80,000.00
	56302015 SS C&F KINSHIP ASSESSMENTS	$2,964.00	$4,417.47	$4,137.00	$5,832.00	$5,832.00	$5,832.00
	56302022 SS C&F KINSHIP BENEFITS	$40,000.00	$37,125.00	$36,000.00	$36,000.00	$36,000.00	$36,000.00
	56302200 SS C&F CHILDREN & FAMILY FIRST	$18,365.00	$8,654.34	$0.00	$0.00	$0.00	$0.00
	56302500 SS C&F CHIPS LEGAL	$15,277.00	$15,450.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00
	56303000 SS C&F SAFE & STABLE FAMILIES	$70,674.00	$43,626.73	$114,400.00	$42,827.00	$42,827.00	$42,827.00
	56303500 SS C&F TPR ADOPTION	$5,600.00	$18,091.68	$11,500.00	$13,800.00	$13,800.00	$13,800.00
	56304605 SS C&F TSSF 3645A SAFETY RESRC	$30,613.00	$3,381.53	$12,000.00	$0.00	$0.00	$0.00
	56304606 SS C&F TSSF 3645B CASE MGT	$81,519.00	$27,845.67	$23,992.00	$0.00	$0.00	$0.00
	56304607 SS C&F TSSF 3645D SAFETY SUPRT	$83,400.00	$9,705.10	$34,201.00	$0.00	$0.00	$0.00
	56304697 SS C&F IHS 3632A TSSF TIME LMT	$0.00	$0.00	$0.00	$15,000.00	$15,000.00	$15,000.00
	56304699 SS C&F IHS 3632B TSSF UNLIMITD	$0.00	$0.00	$0.00	$85,595.00	$85,595.00	$85,595.00
	56304800 SS #3407B YTH JUSTICE INNVN GR	$50,000.00	$41,862.62	$37,500.00	$48,197.00	$48,197.00	$48,197.00
	56400000 SS JJ YOUTH AIDS	$172,351.00	$199,596.15	$157,601.00	$200,187.00	$200,187.00	$200,187.00
	56401200 SS JJYA 3410 COMM INTERVENTION	$9,953.00	$9,650.72	$18,736.00	$17,618.00	$17,618.00	$17,618.00
	56401520 SS JJ YA OHC CORRECTIONS	$180,000.00	$321,692.00	$230,000.00	$40,000.00	$40,000.00	$40,000.00
	56401540 SS JJ YA OHC FOSTER CARE	$0.00	$54,643.88	$110,000.00	$75,633.00	$75,633.00	$75,633.00
	56401546 SS JJ YA OHC GROUP HOME	$25,000.00	$78,187.67	$65,000.00	$80,000.00	$80,000.00	$80,000.00
	56401558 SS JJ YA OHC RCC	$840,000.00	$307,151.16	$375,000.00	$375,000.00	$375,000.00	$375,000.00
	56401568 SS JJ YA OHC TRTMNT FOSTER CAR	$0.00	$0.00	$0.00	$80,000.00	$80,000.00	$80,000.00
	56401572 SS JJ YA OHC FAMILY SUPPORT PR	$40,100.00	$27,793.87	$80,400.00	$50,400.00	$50,400.00	$50,400.00
	56505000 SS A&E ADULT PROTECTIVE SERVCS	$191,872.00	$80,943.76	$212,476.00	$220,663.00	$220,663.00	$220,663.00
	56505500 SS A&E ELDER ABUSE	$18,072.00	$16,902.45	$16,137.00	$15,332.00	$15,332.00	$15,332.00
	56506035 SS A&E MANAGED CARE TRANSPORTN	$33,607.00	$4,414.53	$30,000.00	$0.00	$0.00	$0.00
	56600171 SS MISC EFSP RENTAL ASTNC PH42	$8,770.00	$0.00	$0.00	$0.00	$0.00	$0.00
	56600526 SS MISC CHILD CARE CERTIFICATN	$8,980.00	$9,925.00	$9,925.00	$9,925.00	$9,925.00	$9,925.00
	56607032 SS MISC 85.21 GRANT DISABLED	$1,740.00	$0.00	$900.00	$0.00	$0.00	$0.00
	56607034 SS MISC 85.21 GRANT ELDERLY	$51,014.00	$101,622.43	$49,626.00	$0.00	$0.00	$0.00
	56608028 SS MISC 5311 GRT CLARK CO TAXI	$96,949.00	$0.00	$0.00	$0.00	$0.00	$0.00
	56608029 SS ,OSC 5311 GRT PMT CITY NSVL	$235,700.00	$0.00	$0.00	$0.00	$0.00	$0.00
	56608500 SS MISC 5311 GR TRANSPORTATION	$7,212.00	$0.00	$600.00	$0.00	$0.00	$0.00
	56609500 SS MISC DETENTION	$5,000.00	$11,276.32	$10,000.00	$15,000.00	$15,000.00	$15,000.00
	56700000 SS INDIRECT COSTS	$0.00	$490,165.00	$0.00	$0.00	$0.00	$0.00
	280 SOCIAL SERVICES SPEC REV FUND	$4,905,977.00	$4,729,672.55	$4,815,904.00	$4,667,044.00	$4,667,044.00	$4,667,044.00
TOTAL	**56 SOCIAL SERVICES**	$4,905,977.00	$4,729,672.55	$4,815,904.00	$4,667,044.00	$4,667,044.00	$4,667,044.00
TOTAL	**HUMAN SERVICES 54 & 56**	**$13,123,094.00**	**$15,168,069.79**	**$15,160,623.00**	**$15,521,283.00**	**$15,521,283.00**	**$15,521,283.00**

ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
55 ADULT DEVELOPMENT SERVICES						
240 51.42 BOARD SPEC REV FUND-ADS						
55100200 ADS PRODUCTION	$468,453.00	$450,563.31	$504,712.00	$441,470.00	$425,956.00	$425,956.00
55100600 ADS REHABILITATION	$214,523.00	$194,942.03	$201,527.00	$229,293.00	$229,417.00	$229,417.00
55101000 ADS FOOD SERVICE	$1,307,342.00	$968,314.79	$1,196,106.00	$1,210,864.00	$1,200,188.00	$1,200,188.00
55101400 ADS SUP WORK	$182,044.00	$203,699.75	$293,685.00	$286,910.00	$294,853.00	$294,853.00
55102000 ADS ADMINISTRATION	$470,975.00	$343,620.20	$570,713.00	$560,236.00	$639,125.00	$639,125.00
55103000 ADS WI DHS ARPA	$0.00	$1,317.97	$0.00	$0.00	$0.00	$0.00
240 51.42 BOARD SPEC REV FUND-ADS	$2,643,337.00	$2,162,458.05	$2,766,743.00	$2,728,773.00	$2,789,539.00	$2,789,539.00
TOTAL 55 ADULT DEVELOPMENT SERVICES	$2,643,337.00	$2,162,458.05	$2,766,743.00	$2,728,773.00	$2,789,539.00	$2,789,539.00
57 CHILD SUPPORT						
100 GENERAL FUND						
15700000 CHILD SUPPORT	$621,036.00	$597,183.24	$647,705.00	$764,575.00	$721,613.00	$721,613.00
100 GENERAL FUND	$621,036.00	$597,183.24	$647,705.00	$764,575.00	$721,613.00	$721,613.00
TOTAL 57 CHILD SUPPORT	$621,036.00	$597,183.24	$647,705.00	$764,575.00	$721,613.00	$721,613.00
58 VETERANS						
100 GENERAL FUND						
15800000 VETERANS SERVICE OFFICE	$225,604.00	$219,364.92	$237,385.00	$246,096.00	$246,096.00	$246,096.00
15800705 VA CARE OF VETERANS GRAVES	$5,000.00	$5,360.91	$6,000.00	$7,000.00	$7,000.00	$7,000.00
15800710 VA VETERANS SERVICE COMMISSION	$8,452.00	$935.00	$8,449.00	$8,449.00	$8,449.00	$8,449.00
100 GENERAL FUND	$239,056.00	$225,660.83	$251,834.00	$261,545.00	$261,545.00	$261,545.00
TOTAL 58 VETERANS	$239,056.00	$225,660.83	$251,834.00	$261,545.00	$261,545.00	$261,545.00
59 WIC						
220 WIC SPECIAL REVENUE FUND						
59400000 WIC	$224,208.00	$238,036.65	$241,795.00	$204,850.00	$204,850.00	$204,850.00
220 WIC SPECIAL REVENUE FUND	$224,208.00	$238,036.65	$241,795.00	$204,850.00	$204,850.00	$204,850.00
TOTAL 59 WIC	$224,208.00	$238,036.65	$241,795.00	$204,850.00	$204,850.00	$204,850.00
61 UW-EXTENSION						
100 GENERAL FUND						
16100450 UWEX GENERAL OFFICE	$304,350.00	$284,596.61	$324,983.00	$333,060.00	$333,060.00	$333,060.00
16100451 UWEX CROPS & SOILS AGENT	$1,750.00	$722.41	$1,750.00	$2,000.00	$2,000.00	$2,000.00
16100452 UWEX FAMILY LIVING AGENT	$3,400.00	$5,692.38	$3,650.00	$4,700.00	$4,700.00	$4,700.00
16100453 UWEX DAIRY & LIVESTOCK AGENT	$1,450.00	$410.00	$1,450.00	$2,000.00	$2,000.00	$2,000.00
16100454 UWEX 4-H YOUTH DEV AGENT	$6,400.00	$4,989.88	$6,650.00	$7,200.00	$7,200.00	$7,200.00

ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
16100456 UWEX CNRED AGENT	$2,250.00	$437.66	$2,250.00	$3,000.00	$3,000.00	$3,000.00
100 GENERAL FUND	$319,600.00	$296,848.94	$340,733.00	$351,960.00	$351,960.00	$351,960.00
215 CLEAN SWEEP SPECIAL REVENUE						
61150000 CLEAN SWEEP SPECIAL REVENUE	$5,000.00	$0.00	$23,026.00	$5,000.00	$5,000.00	$5,000.00
215 CLEAN SWEEP SPECIAL REVENUE	$5,000.00	$0.00	$23,026.00	$5,000.00	$5,000.00	$5,000.00
TOTAL 61 UW-EXTENSION	$324,600.00	$296,848.94	$363,759.00	$356,960.00	$356,960.00	$356,960.00
62 FORESTRY PARKS & FAIRGROUNDS						
100 GENERAL FUND						
16200000 FAIRGROUNDS	$360,970.00	$5,014.59	$362,555.00	$414,181.00	$414,181.00	$414,181.00
16200205 FAIR	$0.00	$36,882.88	$0.00	$0.00	$0.00	$0.00
16200210 FRGND MAINTENANCE & OPERATIONS	$0.00	$329,952.01	$0.00	$0.00	$0.00	$0.00
100 GENERAL FUND	$360,970.00	$371,849.48	$362,555.00	$414,181.00	$414,181.00	$414,181.00
330 FORESTRY SPECIAL FUND						
62100000 P1 FORESTRY	$1,158,832.00	$3,932.07	$1,062,693.00	$1,207,740.00	$1,207,740.00	$1,207,740.00
62102000 FORESTRY GRANT RELATED	$0.00	$268,601.40	$0.00	$0.00	$0.00	$0.00
62103000 FORESTRY NON-GRANT RELATED	$0.00	$959,656.03	$0.00	$0.00	$0.00	$0.00
62200000 P2 RECREATION	$1,804,750.00	$452,309.87	$1,662,224.00	$1,834,844.00	$1,834,844.00	$1,834,844.00
62204000 CCFP DAMS	$16,150.00	$15,536.62	$366,100.00	$246,600.00	$246,600.00	$246,600.00
62205000 CCFP RECREATION CENTERS	$0.00	$528,470.22	$0.00	$0.00	$0.00	$0.00
62205001 WILD ROCK PARK & CAMPGROUND	$47,600.00	$10,193.05	$32,650.00	$16,100.00	$16,100.00	$16,100.00
62205010 BLACK RIVER RECREATION AREA	$5,000.00	$0.00	$4,000.00	$3,500.00	$3,500.00	$3,500.00
62205011 WILDCAT PARK	$2,750.00	$0.00	$2,750.00	$2,250.00	$2,250.00	$2,250.00
62205020 BRUCE MOUND WINTER SPORTS AREA	$362,850.00	$546,238.52	$294,850.00	$351,200.00	$351,200.00	$351,200.00
62205030 GREENWOOD PARK & CAMPGROUND	$97,175.00	$5,198.31	$97,350.00	$93,540.00	$93,540.00	$93,540.00
62205040 LEVIS/TROW MOUND REC AREA	$21,925.00	$12,762.64	$21,650.00	$21,245.00	$21,245.00	$21,245.00
62205050 MEAD LAKE PARK & CAMPGROUND	$66,200.00	$39,770.82	$69,300.00	$57,050.00	$57,050.00	$57,050.00
62205060 ROCK DAM PARK & CAMPGROUND	$102,820.00	$94,222.34	$125,050.00	$100,850.00	$100,850.00	$100,850.00
62205070 RUSSELL MMRL PARK & CAMPGROUND	$248,875.00	$178,749.64	$273,125.00	$328,925.00	$328,925.00	$328,925.00
62205080 SHERWOOD PARK & CAMPGROUND	$30,250.00	$26,752.06	$147,950.00	$148,950.00	$148,950.00	$148,950.00
62205090 SNYDER PARK & CAMPGROUND	$43,425.00	$30,035.85	$46,250.00	$45,250.00	$45,250.00	$45,250.00
62206000 CCFP TRAIL SYSTEMS	$0.00	$1,187,788.27	$0.00	$0.00	$0.00	$0.00
62206002 ATV TRAILS	$123,100.00	$5,792.48	$117,355.00	$36,600.00	$36,600.00	$36,600.00
62206010 HORSE TRAILS	$2,400.00	$151.21	$2,400.00	$3,850.00	$3,850.00	$3,850.00
62206020 MOTORCYCLE TRAILS	$4,600.00	$1,718.68	$5,100.00	$6,200.00	$6,200.00	$6,200.00
62206030 SNOWMOBILE TRAILS	$922,000.00	$1,398.03	$866,402.00	$84,550.00	$22,550.00	$22,550.00
62300000 FORESTRY & PARKS SHOP	$559,300.00	$525,631.71	$452,350.00	$446,350.00	$446,350.00	$446,350.00

EXPENDITURES

ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
62400000 FORESTRY & PARKS MISC	$2,012,600.00	$2,012,600.00	$1,300,000.00	$1,000,000.00	$2,040,000.00	$2,040,000.00
330 FORESTRY SPECIAL FUND	$7,632,602.00	$6,907,509.82	$6,949,549.00	$6,035,594.00	$7,013,594.00	$7,013,594.00
TOTAL 62 FORESTRY PARKS & FAIRGROUNDS	$7,993,572.00	$7,279,359.30	$7,312,104.00	$6,449,775.00	$7,427,775.00	$7,427,775.00
63 LAND CONSERVATION						
100 GENERAL FUND						
16310000 LAND CONSERVATION	$516,242.00	$484,484.99	$486,666.00	$496,331.00	$496,331.00	$496,331.00
16311000 LAND CON = SPORTSMAN'S LAKE	$48,000.00	$43,696.53	$51,500.00	$40,000.00	$40,000.00	$40,000.00
16313000 LAND CON-MUNICIPAL FEES MDV-NL	$34,866.00	$44,224.31	$50,000.00	$54,466.00	$54,466.00	$54,466.00
16315000 LAND CON - SWRM GRANT	$123,500.00	$123,625.86	$142,500.00	$147,000.00	$147,000.00	$147,000.00
100 GENERAL FUND	$722,608.00	$696,031.69	$730,666.00	$737,797.00	$737,797.00	$737,797.00
375 LAND CONSERVATION SPEC REV GRT						
63200000 LAND CONSERVATION SPEC REVENUE	$800.00	$0.00	$250,000.00	$296,859.00	$296,859.00	$296,859.00
375 LAND CONSERVATION SPEC REV GRT	$800.00	$0.00	$250,000.00	$296,859.00	$296,859.00	$296,859.00
TOTAL 63 LAND CONSERVATION	$723,408.00	$696,031.69	$980,666.00	$1,034,656.00	$1,034,656.00	$1,034,656.00
70 DEBT						
400 DEBT SERVICE FUND						
70100000 DEBT SERVICE FUND	$7,537,245.00	$7,536,276.42	$7,236,566.00	$4,632,022.00	$7,146,354.00	$7,146,354.00
400 DEBT SERVICE FUND	$7,537,245.00	$7,536,276.42	$7,236,566.00	$4,632,022.00	$7,146,354.00	$7,146,354.00
TOTAL 70 DEBT	$7,537,245.00	$7,536,276.42	$7,236,566.00	$4,632,022.00	$7,146,354.00	$7,146,354.00
75 HIGHWAY						
100 GENERAL FUND						
17500000 HIGHWAY BRIDGES IN GEN FUND	$250,000.00	$110,395.90	$250,000.00	$250,000.00	$250,000.00	$250,000.00
100 GENERAL FUND	$250,000.00	$110,395.90	$250,000.00	$250,000.00	$250,000.00	$250,000.00
700 HIGHWAY ENTERPRISE FUND						
75113111 HWY ADMINISTRATION	$298,958.00	$410,490.85	$309,598.00	$324,602.00	$324,602.00	$324,602.00
75113116 HWY COMMITTEE	$16,400.00	$11,766.92	$16,100.00	$16,900.00	$16,900.00	$16,900.00
75193191 HWY SPCL ADMIN SUPERVISION	$155,738.00	$158,781.27	$167,969.00	$175,632.00	$175,632.00	$175,632.00
75193192 HWY SPCL ADMIN RADIO EXPENSES	$2,500.00	$0.00	$2,000.00	$17,500.00	$17,500.00	$17,500.00
75193193 HWY GENERAL PUBLIC LIABILITY	$44,700.00	$27,247.26	$44,700.00	$45,000.00	$45,000.00	$45,000.00
75203210 HWY EMPLOYEE TAXES & BENFT	$28,650.00	($114,031.58)	$28,650.00	$41,700.00	$41,700.00	$41,700.00
75203220 HWY FIELD SMALL TOOLS	$0.00	($0.00)	$0.00	$0.00	$0.00	$0.00
75203230 HWY SHOP OPERATIONS	$0.00	$0.39	$0.00	$0.00	$0.00	$0.00
75203232 HWY FUEL HANDLING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
75203270 HWY BLDG & GROUNDS OPERATIONS	$0.00	$11,733.36	$0.00	$0.00	$0.00	$0.00
75203281 HWY ACQUISIT OF CAPITAL ASSETS	$0.00	($0.00)	$500,000.00	$0.00	$0.00	$0.00
75203286 HWY ACQUISIT OF TREATED SAND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
75203287 HWY ACQUISIT OF SUMMER PATCH	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
75243241 HWY EQUIPMENT REPAIR/MAINT	$0.00	$637,604.42	$0.00	$0.00	$0.00	$0.00
75243242 HWY OVERHEAD	$0.00	$276,944.77	$0.00	$0.00	$0.00	$0.00
75243243 HWY FUEL & ADDITIVES	$0.00	$281,346.65	$0.00	$0.00	$0.00	$0.00
75243244 HWY OIL/GREASE/ANTI-FREEZE	$0.00	$16,634.51	$0.00	$0.00	$0.00	$0.00
75243245 HWY TIRES/BATTERIES	$0.00	$35,517.39	$0.00	$0.00	$0.00	$0.00
75243246 HWY SUNDRY	$0.00	$64,475.26	$0.00	$0.00	$0.00	$0.00
75243247 HWY DEPRECIATION	$0.00	$459,196.88	$0.00	$0.00	$0.00	$0.00
75243249 HWY EQUIPMENT RENTAL REVENUE	$0.00	($2,209,887.34)	$0.00	$0.00	$0.00	$0.00
75313311 HWY COUNTY MAINTENANCE	$1,800,000.00	$1,802,246.08	$1,854,000.00	$1,909,620.00	$1,909,620.00	$1,909,620.00
75313312 HWY COUNTY SNOW & ICE CONTROL	$850,000.00	$875,864.68	$875,500.00	$901,765.00	$901,765.00	$901,765.00
75313313 HWY COUNTY CONSTRUCTION	$4,195,000.00	$3,624,859.56	$4,431,843.00	$4,712,000.00	$4,712,000.00	$4,712,000.00
75313314 HWY COUNTY BRIDGE CONSTRUCTION	$1,920,000.00	$1,473,742.23	$766,200.00	$90,000.00	$90,000.00	$90,000.00
75323321 HWY STATE MAINTENANCE	$1,550,000.00	$677,870.01	$1,550,000.00	$1,550,000.00	$1,550,000.00	$1,550,000.00
75323322 HWY STATE SNOW & ICE CONTROL	$0.00	$693,900.04	$0.00	$0.00	$0.00	$0.00
75323323 HWY STATE, OTHER REPORTNG ONLY	$0.00	$145,547.21	$0.00	$0.00	$0.00	$0.00
75323327 HWY STATE, LOCAL FORCE ACCOUNT	$0.00	$47,657.53	$0.00	$0.00	$0.00	$0.00
75323328 HWY STATE, ACCIDENT REPAIR/OTH	$0.00	$168,594.78	$0.00	$0.00	$0.00	$0.00
75333330 HWY OTHER LOCAL GOVT MAINT/CON	$0.00	$19,890.88	$0.00	$0.00	$0.00	$0.00
75343340 HWY OTHER LOCAL DEPARTMENTS	$0.00	$7,251.32	$0.00	$0.00	$0.00	$0.00
75363360 HWY NON GOVERNMENTAL CUSTOMER	$0.00	$17,735.16	$0.00	$0.00	$0.00	$0.00
75473470 HWY COST OF SALES	$0.00	$215,391.59	$0.00	$0.00	$0.00	$0.00
75493492 HWY GENERAL FIELD WORK	$0.00	$981.86	$0.00	$0.00	$0.00	$0.00
75493494 HWY EQUIPMENT RENTAL	$0.00	$1,014.24	$0.00	$0.00	$0.00	$0.00
700 HIGHWAY ENTERPRISE FUND	$10,861,946.00	$9,840,368.18	$10,546,560.00	$9,784,719.00	$9,784,719.00	$9,784,719.00
TOTAL 75 HIGHWAY	$11,111,946.00	$9,950,764.08	$10,796,560.00	$10,034,719.00	$10,034,719.00	$10,034,719.00
80 REHABILITATION & LIVING CENTER						
500 CCRLC ENTERPRISE FUND						
80000000 REHABILITATION & LIVING CENTER	$919,254.00	$8,408.09	$944,986.00	$675,079.00	$675,079.00	$675,079.00
80457000 RLC DIETARY	$1,727,905.00	$1,636,219.43	$1,810,556.00	$1,931,893.00	$1,931,893.00	$1,931,893.00
80460100 RLC MA TRANSPORTATION	$300,000.00	$241,627.88	$368,425.00	$258,000.00	$258,000.00	$258,000.00
80550300 RLC REGISTERED NURSES	$4,300,976.00	$4,582,958.36	$4,713,566.00	$4,775,247.00	$4,775,247.00	$4,775,247.00
80550400 RLC L.P.N.'S	$1,307,390.00	$683,092.70	$1,203,139.00	$1,208,238.00	$1,208,238.00	$1,208,238.00

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ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
80550500 RLC NURSES AIDS	$7,026,411.00	$5,193,246.57	$7,125,964.00	$5,954,812.00	$5,954,812.00	$5,954,812.00
80555500 RLC ACTIVITY THERAPY	$421,518.00	$424,307.94	$430,600.00	$469,005.00	$469,005.00	$469,005.00
80555900 RLC PHYSICAL THERAPY	$0.00	$236.64	$0.00	$0.00	$0.00	$0.00
80556200 RLC CCRLC POSITION - QMRP	$126,045.00	$125,372.01	$130,450.00	$142,174.00	$142,174.00	$142,174.00
80556400 RLC WOODLAND CARE CBRF	$704,756.00	$674,081.19	$597,611.00	$630,389.00	$630,389.00	$630,389.00
80556500 RLC ADULT DAY CARE	$683,395.00	$616,292.48	$673,574.00	$677,220.00	$677,220.00	$677,220.00
80559000 RLC SOCIAL SERVICES	$545,094.00	$566,124.89	$571,478.00	$612,937.00	$612,937.00	$612,937.00
80560100 RLC WIC PROGRAM	$0.00	$2,584.85	$0.00	$0.00	$0.00	$0.00
80561000 RLC PLANT OPERATIONS	$528,771.00	$702,018.67	$636,316.00	$734,290.00	$734,290.00	$734,290.00
80562000 RLC HOUSEKEEPING	$646,540.00	$610,862.29	$646,966.00	$665,517.00	$665,517.00	$665,517.00
80562100 RLC RECYCLING	$34,448.00	$28,661.02	$34,448.00	$34,448.00	$34,448.00	$34,448.00
80563000 RLC LAUNDRY	$269,396.00	$274,893.73	$287,634.00	$272,005.00	$272,005.00	$272,005.00
80571000 RLC MEDICAL RECORDS	$249,156.00	$266,809.57	$266,610.00	$271,524.00	$271,524.00	$271,524.00
80572000 RLC ADMINISTRATION	$1,207,977.00	$1,206,783.22	$1,532,280.00	$1,618,062.00	$1,618,062.00	$1,618,062.00
80810100 RLC PURCHASED SERVICES	$4,920,111.00	$4,242,945.77	$4,960,540.00	$4,546,500.00	$4,546,500.00	$4,546,500.00
80810500 RLC UTILITIES	$415,825.00	$472,287.60	$503,000.00	$568,000.00	$568,000.00	$568,000.00
80811000 RLC SUPPLIES AND OTHER EXPENSE	$3,673,486.00	$4,335,260.23	$4,590,200.00	$4,779,000.00	$4,779,000.00	$4,779,000.00
80811056 RLC SOE DONATION/ALZHEIMERS EX	$0.00	$523.53	$0.00	$0.00	$0.00	$0.00
80811057 RLC SOE INSERVICE & TRAVEL EXP	$30,000.00	$21,384.76	$30,000.00	$30,000.00	$30,000.00	$30,000.00
80811058 RLC SOE WELLNESS PROGRAM EXP	$0.00	$517.64	$0.00	$0.00	$0.00	$0.00
80811059 RLC SOE ADVERTISING EXPENSES	$100,000.00	$87,716.36	$100,000.00	$150,000.00	$150,000.00	$150,000.00
80811060 RLC SOE INSURANCE	$130,000.00	$75,436.52	$135,000.00	$135,000.00	$135,000.00	$135,000.00
80811061 RLC SOE STATE BED TAX	$525,600.00	$525,600.00	$525,600.00	$525,600.00	$525,600.00	$525,600.00
80811065 RLC SOE COMMISSARY	$800.00	$161.00	$800.00	$0.00	$0.00	$0.00
80811070 RLC SOE CLOTHING	$20,000.00	$0.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00
80811080 RLC SOE BAD DEBT EXPENSE	$0.00	$691,099.27	$0.00	$0.00	$0.00	$0.00
80811100 RLC LOSS ON ASSET DISPOSAL	$0.00	$476.02	$0.00	$0.00	$0.00	$0.00
80811500 RLC DEPRECIATION	$0.00	$992,387.10	$0.00	$0.00	$0.00	$0.00
80813200 RLC OTHER INTEREST EXPENSE	$59,030.00	$59,064.69	$33,014.00	$7,227.00	$7,227.00	$7,227.00
88000000 RLC CAPITAL EXP FUND BALANCE	$1,057,000.00	$0.00	$1,565,606.00	$1,154,992.00	$1,154,992.00	$1,154,992.00
500 CCRLC ENTERPRISE FUND	$31,930,884.00	$29,349,442.02	$34,438,363.00	$32,847,159.00	$32,847,159.00	$32,847,159.00
TOTAL 80 REHABILITATION & LIVING CENTER	$31,930,884.00	$29,349,442.02	$34,438,363.00	$32,847,159.00	$32,847,159.00	$32,847,159.00
91 ROD CUSTODIAL FUND						
871 ROD CUSTODIAL FUND						
91100000 ROD CUSTODIAL FUND	$0.00	$513,043.24	$0.00	$0.00	$0.00	$0.00
871 ROD CUSTODIAL FUND	$0.00	$513,043.24	$0.00	$0.00	$0.00	$0.00
TOTAL 91 ROD CUSTODIAL FUND	$0.00	$513,043.24	$0.00	$0.00	$0.00	$0.00

EXPENDITURES

ACCOUNTS FOR:	2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
92 CLERK CUSTODIAL FUND						
872 CLERK CUSTODIAL FUND						
92100000 CLERK CUSTODIAL FUND	$0.00	$23,033.44	$0.00	$0.00	$0.00	$0.00
872 CLERK CUSTODIAL FUND	$0.00	$23,033.44	$0.00	$0.00	$0.00	$0.00
TOTAL 92 CLERK CUSTODIAL FUND	$0.00	$23,033.44	$0.00	$0.00	$0.00	$0.00
93 SPECIAL ASSESSMENTS TRUST FUND						
870 SPECIAL ASSESSMENTS TRUST FUND						
93100000 SPEICAL ASSESSMENTS TRUST FUND	$0.00	$48,726.12	$0.00	$0.00	$0.00	$0.00
870 SPECIAL ASSESSMENTS TRUST FUND	$0.00	$48,726.12	$0.00	$0.00	$0.00	$0.00
TOTAL 93 SPECIAL ASSESSMENTS TRUST FUND	$0.00	$48,726.12	$0.00	$0.00	$0.00	$0.00
94 CLERK OF COURT CUSTODIAL FUND						
873 CLERK OF COURT CUSTODIAL FUND						
94100000 CLERK OF COURT CUSTODIAL FUND	$0.00	$716,600.42	$0.00	$0.00	$0.00	$0.00
873 CLERK OF COURT CUSTODIAL FUND	$0.00	$716,600.42	$0.00	$0.00	$0.00	$0.00
TOTAL 94 CLERK OF COURT CUSTODIAL FUND	$0.00	$716,600.42	$0.00	$0.00	$0.00	$0.00
95 FAMILY TRUST FUND						
800 FAMILY TRUST FUND						
95100000 FAMILY TRUST FUND	$0.00	$17,307.00	$0.00	$0.00	$0.00	$0.00
800 FAMILY TRUST FUND	$0.00	$17,307.00	$0.00	$0.00	$0.00	$0.00
TOTAL 95 FAMILY TRUST FUND	$0.00	$17,307.00	$0.00	$0.00	$0.00	$0.00
96 DOG LICENSE TRUST FUND						
810 DOG LICENSE TRUST FUND						
96100000 ANIMAL CONTROL-DOG LIC	$0.00	$27,931.11	$0.00	$0.00	$0.00	$0.00
810 DOG LICENSE TRUST FUND	$0.00	$27,931.11	$0.00	$0.00	$0.00	$0.00
TOTAL 96 DOG LICENSE TRUST FUND	$0.00	$27,931.11	$0.00	$0.00	$0.00	$0.00
TOTAL EXPENDITURES	$102,846,216.00	$98,232,471.98	$107,965,851.00	$104,842,752.00	$108,930,183.00	$108,930,183.00
Grand TOTAL	$102,846,216.00	$98,232,471.98	$107,965,851.00	$104,842,752.00	$108,930,183.00	$108,930,183.00

04

2027 BUDGET

REVENUE & EXPENDITURE DETAIL



CLARK COUNTY
WISCONSIN

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
11 COUNTY BOARD								
100 GENERAL FUND								
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	$67,000.00	$51,895.00	$70,000.00	$63,000.00	$63,000.00	$63,000.00
11110000	511510	CTY BRD SOCIAL SECURITY	$5,700.00	$4,519.95	$5,906.00	$5,370.00	$5,370.00	$5,370.00
11110000	511520	CTY BRD RETIREMENT	$2,000.00	$1,467.93	$2,000.00	$2,000.00	$2,000.00	$2,000.00
11110000	511560	CTY BRD WORKERS COMPENSATION	$3,000.00	$1,924.21	$1,706.00	$1,487.00	$1,487.00	$1,487.00
11110000	522100	CTY BRD CONTRACTED SERVICES	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
11110000	522120	CTY BRD OUTSIDE LEGAL SERVICES	$1,500.00	$0.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00
11110000	522250	CTY BRD TELEPHONE	$250.00	$175.32	$200.00	$250.00	$250.00	$250.00
11110000	533110	CTY BRD POSTAGE/BOX RENT	$1,000.00	$1,047.85	$1,000.00	$1,200.00	$1,200.00	$1,200.00
11110000	533130	CTY BRD PRINTING/DUPLICATING	$1,700.00	$1,785.41	$2,000.00	$2,000.00	$2,000.00	$2,000.00
11110000	533160	CTY BRD SUNDRY FUND	$500.00	$183.00	$500.00	$500.00	$500.00	$500.00
11110000	533190	CTY BRD OTHER OFFICE SUPPLIES	$100.00	$128.30	$100.00	$250.00	$250.00	$250.00
11110000	533210	CTY BRD PUBLI OF LEGAL NOTICES	$9,000.00	$8,580.92	$8,000.00	$9,000.00	$9,000.00	$9,000.00
11110000	533240	CTY BRD MEMBERSHIP DUES	$7,500.00	$7,129.00	$7,500.00	$8,000.00	$8,000.00	$8,000.00
11110000	533250	CTY BRD REG FEES/TUITION	$2,800.00	$2,525.00	$2,800.00	$2,800.00	$2,800.00	$2,800.00
11110000	533350	CTY BRD MEALS	$100.00	$0.00	$100.00	$100.00	$100.00	$100.00
11110000	533360	CTY BRD LODGING	$2,500.00	$2,847.47	$2,500.00	$3,500.00	$3,500.00	$3,500.00
11110000	533390	CTY BRD MILEAGE	$17,000.00	$19,006.47	$20,000.00	$23,000.00	$23,000.00	$23,000.00
11110000	543961	CTY BRD LAND SALES	$1,750.00	$316.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
TOTAL	**11110000 COUNTY BOARD**		$131,600.00	$110,731.83	$135,012.00	$133,157.00	$133,157.00	$133,157.00
TOTAL	**100 GENERAL FUND**		$131,600.00	$110,731.83	$135,012.00	$133,157.00	$133,157.00	$133,157.00
TOTAL	**11 COUNTY BOARD**		$131,600.00	$110,731.83	$135,012.00	$133,157.00	$133,157.00	$133,157.00

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
12 ADMINISTRATIVE COORDINATOR							
100 GENERAL FUND							
11220000 ADMINISTRATIVE COORDINATOR							
11220000	501110 ADM COORD SALARIES/WAGES	$9,173.00	$9,114.56	$9,173.00	$9,173.00	$9,173.00	$9,173.00
11220000	511510 ADM COORD SOCIAL SECURITY	$702.00	$646.89	$702.00	$702.00	$702.00	$702.00
11220000	511520 ADM COORD RETIREMENT	$638.00	$634.65	$660.00	$665.00	$665.00	$665.00
11220000	511540 ADM COORD HEALTH INSURANCE	$3,000.00	$2,757.20	$2,649.00	$2,160.00	$2,160.00	$2,160.00
11220000	511550 ADM COORD LIFE INSURANCE	$0.00	$6.63	$7.00	$6.00	$6.00	$6.00
11220000	511560 ADM COORD WORKERS COMPENSATION	$230.00	$226.57	$203.00	$194.00	$194.00	$194.00
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	$200.00	$90.00	$200.00	$200.00	$200.00	$200.00
11220000	533360 ADM COORD LODGING	$350.00	$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 ADMINISTRATIVE COORDINATOR**	$14,693.00	$13,476.50	$14,344.00	$13,850.00	$13,850.00	$13,850.00
TOTAL	**100 GENERAL FUND**	$14,693.00	$13,476.50	$14,344.00	$13,850.00	$13,850.00	$13,850.00
TOTAL	**12 ADMINISTRATIVE COORDINATOR**	$14,693.00	$13,476.50	$14,344.00	$13,850.00	$13,850.00	$13,850.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
13 COUNTY CLERK								
100 GENERAL FUND								
11310000 COUNTY CLERK								
11310000	460000	COUNTY CLERK'S FEES	($7,000.00)	($6,903.39)	($7,000.00)	($7,000.00)	($7,000.00)	($7,000.00)
11310000	499210	CO CLERK TRANSFER FRM GEN FUND	$0.00	($6,600.60)	$0.00	$0.00	$0.00	$0.00
11310000	501110	CTY CLRK SALARIES/WAGES	$126,786.00	$127,604.92	$141,916.00	$148,296.00	$148,296.00	$148,296.00
11310000	501120	CTY CLRK OVERTIME	$0.00	$305.38	$0.00	$0.00	$0.00	$0.00
11310000	501180	CTY CLRK NON PROD CT,ST,VT,SS	$0.00	$6,001.08	$0.00	$0.00	$0.00	$0.00
11310000	511510	CTY CLRK SOCIAL SECURITY	$9,747.00	$9,376.46	$10,915.00	$11,412.00	$11,412.00	$11,412.00
11310000	511520	CTY CLRK RETIREMENT	$8,855.00	$9,323.85	$10,273.00	$10,816.00	$10,816.00	$10,816.00
11310000	511530	CTY CLRK ST/LT DISABILITY INS	$624.00	$659.18	$767.00	$886.00	$886.00	$886.00
11310000	511540	CTY CLRK HEALTH INSURANCE	$52,415.00	$49,113.08	$49,572.00	$47,040.00	$47,040.00	$47,040.00
11310000	511550	CTY CLRK LIFE INSURANCE	$0.00	$119.17	$120.00	$120.00	$120.00	$120.00
11310000	511560	CTY CLRK WORKERS COMP	$2,015.00	$2,015.45	$1,895.00	$1,895.00	$1,895.00	$1,895.00
11310000	522250	CTY CLRK TELEPHONE	$300.00	$143.91	$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	$313.37	$500.00	$500.00	$500.00	$500.00
11310000	533112	CTY CLRK POSTAGE MACHINE	$0.00	$3,028.35	$0.00	$0.00	$0.00	$0.00
11310000	533120	CTY CLRK OFFICE STATIONERY,ETC	$1,500.00	$1,642.18	$1,700.00	$1,700.00	$1,700.00	$1,700.00
11310000	533130	CTY CLRK PRINTING/DUPLICATING	$1,000.00	$194.15	$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	$889.35	$1,500.00	$2,000.00	$2,000.00	$2,000.00
11310000	533240	CTY CLRK MEMBERSHIP DUES	$125.00	$125.00	$175.00	$175.00	$175.00	$175.00
11310000	533250	CTY CLRK REG FEES/TUITION	$650.00	$250.00	$650.00	$650.00	$650.00	$650.00
11310000	533350	CTY CLRK MEALS	$100.00	$41.00	$100.00	$100.00	$100.00	$100.00
11310000	533360	CTY CLRK LODGING	$1,100.00	$687.00	$1,100.00	$1,100.00	$1,100.00	$1,100.00
11310000	533390	CTY CLRK MILEAGE	$700.00	$527.42	$1,000.00	$1,000.00	$1,000.00	$1,000.00
TOTAL	**11310000 COUNTY CLERK**		$203,732.00	$201,571.07	$219,298.00	$224,805.00	$224,805.00	$224,805.00
11310320 COUNTY CLERK - ELECTIONS								
11310320	501110	ELECTIONS SALARIES/WAGES	$200.00	$0.00	$300.00	$0.00	$0.00	$0.00
11310320	501120	ELECTIONS OVERTIME	$300.00	$0.00	$400.00	$400.00	$400.00	$400.00
11310320	501140	ELECTIONS CANVASSERS WAGES	$300.00	$280.00	$600.00	$500.00	$500.00	$500.00
11310320	511510	ELECTIONS SOCIAL SECURITY	$62.00	$0.00	$100.00	$69.00	$69.00	$69.00
11310320	511520	ELECTIONS RETIREMENT	$0.00	$0.00	$0.00	$29.00	$29.00	$29.00
11310320	511560	ELECTIONS WORKERS COMP	$0.00	$0.00	$0.00	$1.00	$1.00	$1.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
11310320	522505	ELECTIONS CODING/PROGRAMMING	$25,000.00	$26,387.87	$40,000.00	$25,000.00	$25,000.00	$25,000.00
11310320	533110	ELECTIONS POSTAGE/BOX RENT	$300.00	$64.84	$300.00	$300.00	$300.00	$300.00
11310320	533130	ELECTIONS PRINTING/DUPLICATING	$20,000.00	$13,806.99	$25,000.00	$20,000.00	$20,000.00	$20,000.00
11310320	533150	ELECTIONS EMPLOYEE EDUC/TRNG	$500.00	$876.00	$500.00	$500.00	$500.00	$500.00
11310320	533190	ELECTIONS OTHER OFFICE SUPPLIE	$3,000.00	$3,438.58	$5,000.00	$3,000.00	$3,000.00	$3,000.00
11310320	533210	ELECTIONS PUB OF LEGAL NOTICES	$7,000.00	$4,648.56	$10,000.00	$7,000.00	$7,000.00	$7,000.00
11310320	533390	ELECTIONS MILEAGE	$500.00	$537.60	$1,000.00	$500.00	$500.00	$500.00
TOTAL	**11310320 COUNTY CLERK - ELECTIONS**		$57,162.00	$50,040.44	$83,200.00	$57,299.00	$57,299.00	$57,299.00
TOTAL	**100 GENERAL FUND**		$260,894.00	$251,611.51	$302,498.00	$282,104.00	$282,104.00	$282,104.00
TOTAL	**13 COUNTY CLERK**		$260,894.00	$251,611.51	$302,498.00	$282,104.00	$282,104.00	$282,104.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
14 TREASURER								
100 GENERAL FUND								
11410000 COUNTY TREASURER								
11410000	432921	TREAS FD-AMR RSC PLN ACT-SLFRF	$0.00	($17,892.50)	$0.00	$0.00	$0.00	$0.00
11410000	460000	TREASURERS FEES	($2,000.00)	($1,653.60)	($2,000.00)	($2,000.00)	($2,000.00)	($2,000.00)
11410000	499210	TREASURER TRANSFER FRM GEN FND	$0.00	($2,516.42)	$0.00	$0.00	$0.00	$0.00
11410000	501110	TREASURER SALARIES/WAGES	$92,364.00	$101,386.99	$103,238.00	$128,678.00	$128,678.00	$128,678.00
11410000	501180	TREASURER NON PROD CT,ST,VT,SS	$0.00	$3,442.29	$0.00	$0.00	$0.00	$0.00
11410000	501360	TREASURER UNUSED BENEFITS	$0.00	$611.88	$0.00	$0.00	$0.00	$0.00
11410000	511510	TREASURER SOCIAL SECURITY	$7,106.00	$7,721.69	$7,942.00	$9,897.00	$9,897.00	$9,897.00
11410000	511520	TREASURER RETIREMENT	$6,456.00	$7,308.35	$7,476.00	$9,379.00	$9,379.00	$9,379.00
11410000	511530	TREASURER ST/LT DISABILITY INS	$528.00	$460.44	$587.00	$693.00	$693.00	$693.00
11410000	511540	TREASURER HEALTH INSURANCE	$14,607.00	$15,090.59	$14,495.00	$17,360.00	$17,360.00	$17,360.00
11410000	511550	TREASURER LIFE INSURANCE	$0.00	$102.02	$100.00	$111.00	$111.00	$111.00
11410000	511560	TREASURER WORKERS COMP	$1,332.00	$1,701.92	$1,331.00	$1,750.00	$1,750.00	$1,750.00
11410000	522100	TREASURER CONTRACTED SERVICES	$300.00	$660.00	$300.00	$300.00	$300.00	$300.00
11410000	522130	TREASURER AUDITING & ACCTING	$250.00	$0.00	$250.00	$250.00	$250.00	$250.00
11410000	522250	TREASURER TELEPHONE	$200.00	$143.91	$200.00	$200.00	$200.00	$200.00
11410000	533110	TREASURER POSTAGE/BOX RENT	$2,500.00	$1,765.55	$2,000.00	$2,000.00	$2,000.00	$2,000.00
11410000	533130	TREASURER PRINTING/DUPLICATING	$2,000.00	$107.29	$2,000.00	$2,000.00	$2,000.00	$2,000.00
11410000	533190	TREASURER OTHER OFFICE SUPP	$1,500.00	$255.78	$1,000.00	$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	$897.11	$1,000.00	$1,000.00	$1,000.00	$1,000.00
11410000	533360	TREASURER LODGING	$1,050.00	$1,049.60	$1,300.00	$1,300.00	$1,300.00	$1,300.00
11410000	533390	TREASURER MILEAGE	$845.00	$646.17	$1,100.00	$1,100.00	$1,100.00	$1,100.00
11410000	542021	TREASURER ARPA-SLFRF EXPENSES	$0.00	$17,892.50	$0.00	$0.00	$0.00	$0.00
TOTAL	**11410000 COUNTY TREASURER**		$130,613.00	$139,656.56	$142,894.00	$175,593.00	$175,593.00	$175,593.00
11410420 COUNTY TREASURER - TAX DEED								
11410420	460000	TREASURER TAX DEED FEES	($3,000.00)	($9,373.00)	($3,000.00)	($3,000.00)	($3,000.00)	($3,000.00)
11410420	499210	TAX DEED TRANSFER FRM GEN FUND	$0.00	($351.25)	$0.00	$0.00	$0.00	$0.00
11410420	501110	TREAS TAX DEED SALARIES/WAGES	$21,500.00	$11,988.96	$24,097.00	$5,544.00	$5,544.00	$5,544.00
11410420	501180	TREAS TAX DEED NON PRD CT,ST	$0.00	$548.31	$0.00	$0.00	$0.00	$0.00
11410420	501360	TREASURER TAX DEED UNUSED BENE	$0.00	$67.99	$0.00	$0.00	$0.00	$0.00
11410420	511510	TREAS TAX DEED SOCIAL SECURITY	$1,649.00	$925.62	$1,849.00	$430.00	$430.00	$430.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
11410420	511520	TREASURER TAX DEED RETIREMENT	$1,498.00	$873.82	$1,740.00	$407.00	$407.00	$407.00
11410420	511530	TREAS TAX DEED ST/LT DISAB INS	$59.00	$64.41	$65.00	$77.00	$77.00	$77.00
11410420	511540	TREAS TAX DEED HEALTH INS	$3,099.00	$1,599.37	$3,074.00	$914.00	$914.00	$914.00
11410420	511550	TREAS TAX DEED LIFE INSURANCE	$0.00	$12.06	$22.00	$6.00	$6.00	$6.00
11410420	511560	TREAS TAX DEED WORKERS COMP	$429.00	$182.86	$427.00	$9.00	$9.00	$9.00
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	$2,000.00	$916.71	$2,000.00	$2,000.00	$2,000.00	$2,000.00
11410420	533260	TREAS TAX DEED ADVERTISING	$2,000.00	$1,095.08	$2,000.00	$2,000.00	$2,000.00	$2,000.00
11410420	533390	TREAS TAX DEED MILEAGE	$200.00	$0.00	$200.00	$200.00	$200.00	$200.00
11410420	535930	TREAS TAX DEED RECORDING ETC	$90.00	$90.00	$90.00	$90.00	$90.00	$90.00
11410420	547490	TREAS TAX DEED LOSS SALE	$1,500.00	$4,824.24	$1,500.00	$1,500.00	$1,500.00	$1,500.00
TOTAL	**11410420 COUNTY TREASURER - TAX DEED**		$31,124.00	$13,465.18	$34,164.00	$10,277.00	$10,277.00	$10,277.00
11410440 COUNTY TREASURER - ASSSESSMENT								
11410440	499210	ASSMNT PRP TRANSFR FRM GEN FND	$0.00	($1,396.08)	$0.00	$0.00	$0.00	$0.00
11410440	501110	ASSMNT PROP SALARIES/WAGES	$44,015.00	$45,281.16	$49,028.00	$51,559.00	$51,559.00	$51,559.00
11410440	501180	ASSMNT PROP NON PROD CT,ST,VT	$0.00	$5,503.11	$0.00	$0.00	$0.00	$0.00
11410440	511510	ASSMNT PROP SOCIAL SECURITY	$3,410.00	$3,754.74	$3,798.00	$3,999.00	$3,999.00	$3,999.00
11410440	511520	ASSMNT PROP RETIREMENT	$3,098.00	$3,535.39	$3,575.00	$3,790.00	$3,790.00	$3,790.00
11410440	511530	ASSMNT PROP ST/LT DISABLTY INS	$556.00	$618.47	$620.00	$716.00	$716.00	$716.00
11410440	511540	ASSMNT PROP HEALTH INSURANCE	$8,853.00	$9,477.08	$8,785.00	$9,137.00	$9,137.00	$9,137.00
11410440	511550	ASSMNT PROP LIFE INSURANCE	$0.00	$41.82	$38.00	$58.00	$58.00	$58.00
11410440	511560	ASSMNT PROP WORKERS	$71.00	$82.32	$79.00	$85.00	$85.00	$85.00
11410440	533110	ASSMNT PROP POSTAGE/BOX RENT	$200.00	$135.01	$200.00	$200.00	$200.00	$200.00
11410440	533130	ASSMNT PROP PRINT/DUPLICATE	$3,000.00	$1,720.53	$2,500.00	$2,425.00	$2,425.00	$2,425.00
11410440	533190	ASSMNT PROP OTHER OFFICE SUPP	$500.00	$0.00	$400.00	$400.00	$400.00	$400.00
11410440	533240	ASSMNT PROP MEMBERSHIP DUES	$80.00	$80.00	$80.00	$80.00	$80.00	$80.00
11410440	533250	ASSMNT PROP REG FEES/TUITION	$240.00	$140.00	$140.00	$140.00	$140.00	$140.00
11410440	533260	ASSMNT PROP ADVERTISING	$0.00	$158.45	$0.00	$0.00	$0.00	$0.00
11410440	533360	ASSMNT PROP LODGING	$390.00	$321.00	$330.00	$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	$398.00	$284.10	$100.00	$100.00	$100.00	$100.00
11410440	533450	ASSMNT PROP TAX/ASSMNT SUP	$3,000.00	$3,462.68	$3,000.00	$2,925.00	$2,925.00	$2,925.00
TOTAL	**11410440 COUNTY TREASURER - ASSSESSMENT**		$67,861.00	$73,199.78	$72,723.00	$75,994.00	$75,994.00	$75,994.00
TOTAL	**100 GENERAL FUND**		$229,598.00	$226,321.52	$249,781.00	$261,864.00	$261,864.00	$261,864.00
TOTAL	**14 TREASURER**		$229,598.00	$226,321.52	$249,781.00	$261,864.00	$261,864.00	$261,864.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
15 ATTORNEY								
100 GENERAL FUND								
11510000 CORPORATION COUNSEL								
11510000	460000	CORPORATION COUNSEL FEES	($9,000.00)	($24,578.63)	($9,000.00)	($9,000.00)	($9,000.00)	($9,000.00)
11510000	499210	CRP CNSL TRANSFER FRM GEN FUND	$0.00	($4,770.93)	$0.00	$0.00	$0.00	$0.00
11510000	501110	CORP COUNSEL SALARIES/WAGES	$237,347.00	$200,571.42	$243,961.00	$256,647.00	$256,647.00	$256,647.00
11510000	501115	CRP CNSL SSALARS EDUCTN & TRNG	$0.00	$142.56	$0.00	$0.00	$0.00	$0.00
11510000	501180	CORP COUNSEL NON PROD CT,ST,VT	$0.00	$32,274.79	$0.00	$0.00	$0.00	$0.00
11510000	501360	CORP COUNSEL UNUSED BENEFITS	$0.00	$0.00	$0.00	$2,590.00	$2,590.00	$2,590.00
11510000	501440	CORP COUNSEL WITNESS FEES	$0.00	$0.00	$100.00	$100.00	$100.00	$100.00
11510000	511510	CORP COUNSEL SOCIAL SECURITY	$18,387.00	$17,628.91	$18,899.00	$20,104.00	$20,104.00	$20,104.00
11510000	511520	CORP COUNSEL RETIREMENT	$16,705.00	$16,221.99	$17,787.00	$19,053.00	$19,053.00	$19,053.00
11510000	511530	CORP COUNSEL ST/LT DISABL INS	$3,001.00	$2,293.58	$3,084.00	$3,564.00	$3,564.00	$3,564.00
11510000	511540	CORP COUNSEL HEALTH INSURANCE	$37,274.00	$19,177.66	$19,767.00	$20,558.00	$20,558.00	$20,558.00
11510000	511550	CORP COUNSEL LIFE INSURANCE	$0.00	$121.38	$132.00	$132.00	$132.00	$132.00
11510000	511560	CORP COUNSEL WORKERS COMP	$5,710.00	$5,605.81	$5,194.00	$5,299.00	$5,299.00	$5,299.00
11510000	522120	CORP COUNSEL OUTSIDE LEGAL SRV	$6,000.00	$337.35	$6,000.00	$6,000.00	$6,000.00	$6,000.00
11510000	522250	CORP COUNSEL TELEPHONE	$250.00	$112.48	$250.00	$250.00	$250.00	$250.00
11510000	533010	CORP COUNSEL MISC COURT FEES	$500.00	$0.00	$500.00	$500.00	$500.00	$500.00
11510000	533110	CORP COUNSEL POSTAGE/BOX RENT	$100.00	$27.17	$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	$150.70	$100.00	$100.00	$100.00	$100.00
11510000	533190	CORP COUNSEL OTHER OFFICE SUPP	$200.00	($16.87)	$200.00	$200.00	$200.00	$200.00
11510000	533230	CORP COUNSEL SUBSCRIPTIONS	$4,994.00	$4,785.63	$5,325.00	$5,643.00	$5,643.00	$5,643.00
11510000	533240	CORP COUNSEL MEMBERSHIP DUES	$550.00	$200.00	$550.00	$550.00	$550.00	$550.00
11510000	533250	CORP COUNSEL REG FEES/TUITION	$1,400.00	$280.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00
11510000	533350	CORP COUNSEL MEALS	$400.00	$42.00	$400.00	$400.00	$400.00	$400.00
11510000	533360	CORP COUNSEL LODGING	$1,300.00	$998.00	$1,300.00	$1,300.00	$1,300.00	$1,300.00
11510000	533390	CORP COUNSEL MILEAGE	$1,300.00	$149.26	$1,300.00	$1,300.00	$1,300.00	$1,300.00
11510000	588230	CORP CNSL CAP OUTLAY ($5,000+)	$0.00	$0.00	$0.00	$10,000.00	$10,000.00	$10,000.00
TOTAL	**11510000 CORPORATION COUNSEL**		$326,918.00	$271,754.26	$317,549.00	$346,990.00	$346,990.00	$346,990.00
TOTAL	**100 GENERAL FUND**		$326,918.00	$271,754.26	$317,549.00	$346,990.00	$346,990.00	$346,990.00
TOTAL	**15 ATTORNEY**		$326,918.00	$271,754.26	$317,549.00	$346,990.00	$346,990.00	$346,990.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
16 INFORMATION TECHNOLOGY								
100 GENERAL FUND								
11610000 INFORMATION TECHNOLOGY SRV								
11610000	460000	IT MISC REVENUE	($60,000.00)	($56,467.64)	($60,000.00)	($70,000.00)	($70,000.00)	($70,000.00)
11610000	499210	IT TRANSFER FROM GEN FUND	$0.00	($11,035.75)	($100,000.00)	$0.00	$0.00	$0.00
11610000	499230	IT TRANSFER FROM DEBT SRVC FND	($101,000.00)	($101,000.00)	($90,500.00)	$0.00	($103,500.00)	($103,500.00)
11610000	501110	IT SALARIES/WAGES	$489,110.00	$421,722.16	$517,762.00	$546,824.00	$546,824.00	$546,824.00
11610000	501180	IT NON PROD CT,ST,VT,SS	$0.00	$77,784.13	$0.00	$0.00	$0.00	$0.00
11610000	501360	IT UNUSED BENEFITS	$0.00	$4,285.86	$0.00	$0.00	$0.00	$0.00
11610000	511510	IT SOCIAL SECURITY	$37,890.00	$37,122.21	$40,110.00	$42,410.00	$42,410.00	$42,410.00
11610000	511520	IT RETIREMENT	$34,423.00	$34,587.73	$37,750.00	$39,960.00	$39,960.00	$39,960.00
11610000	511530	IT ST/LT DISABILITY INS	$6,183.00	$5,387.45	$6,545.00	$7,550.00	$7,550.00	$7,550.00
11610000	511540	IT HEALTH INSURANCE	$94,898.00	$94,039.63	$99,467.00	$103,448.00	$103,448.00	$103,448.00
11610000	511550	IT LIFE INSURANCE	$0.00	$338.00	$370.00	$370.00	$370.00	$370.00
11610000	511560	IT WORKERS COMP	$12,382.00	$12,656.03	$11,587.00	$12,252.00	$12,252.00	$12,252.00
11610000	522250	IT TELEPHONE	$38,828.00	$38,994.56	$38,828.00	$38,828.00	$38,828.00	$38,828.00
11610000	522420	IT EQUIPMENT REPAIR	$0.00	$4,891.52	$0.00	$0.00	$0.00	$0.00
11610000	522490	IT OFFICE EQUIP SRVC AGR	$0.00	$6,247.23	$0.00	$0.00	$0.00	$0.00
11610000	533120	IT OFFICE STATIONERY,ETC	$3,300.00	$1,495.38	$1,500.00	$3,300.00	$3,300.00	$3,300.00
11610000	533130	IT PRINTING/DUPLICATING	$500.00	$4,736.77	$500.00	$500.00	$500.00	$500.00
11610000	533140	IT COMPUTER EQUIPMENT SUPPLIES	$25,000.00	$8,849.35	$25,000.00	$25,000.00	$25,000.00	$25,000.00
11610000	533180	IT FREIGHT	$300.00	$49.90	$300.00	$300.00	$300.00	$300.00
11610000	533190	IT OTHER OFFICE SUPPLIES	$6,500.00	$470.76	$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	$0.00	$3,000.00	$4,000.00	$4,000.00	$4,000.00
11610000	533350	IT MEALS	$400.00	$0.00	$400.00	$400.00	$400.00	$400.00
11610000	533360	IT LODGING	$1,500.00	$0.00	$1,000.00	$1,500.00	$1,500.00	$1,500.00
11610000	533390	IT MILEAGE	$1,450.00	$680.12	$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	$552,303.00	$614,448.17	$627,923.00	$708,746.00	$708,746.00	$708,746.00
11610000	580040	IT CAPTL OUTLAY UNDER $ LIMITS	$118,000.00	$99,026.25	$158,000.00	$121,000.00	$121,000.00	$121,000.00
11610000	588140	IT EQUIPMENT ($5,000+)	$101,000.00	$109,837.58	$90,500.00	$111,500.00	$111,500.00	$111,500.00
TOTAL	**11610000 INFORMATION TECHNOLOGY SRV**		$1,367,317.00	$1,409,322.40	$1,418,342.00	$1,706,188.00	$1,602,688.00	$1,602,688.00
TOTAL	**100 GENERAL FUND**		$1,367,317.00	$1,409,322.40	$1,418,342.00	$1,706,188.00	$1,602,688.00	$1,602,688.00
TOTAL	**16 INFORMATION TECHNOLOGY**		$1,367,317.00	$1,409,322.40	$1,418,342.00	$1,706,188.00	$1,602,688.00	$1,602,688.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
17 OFFICE OF FINANCE								
100 GENERAL FUND								
11710000 OFFICE OF FINANCE								
11710000	460000	OFFICE OF FINANCE FEES	($100.00)	($228.19)	($100.00)	($150.00)	($150.00)	($150.00)
11710000	499210	FINANCE TRANSFER FROM GEN FUND	$0.00	($20,275.54)	$0.00	$0.00	$0.00	$0.00
11710000	501110	FINANCE SALARIES/WAGES	$389,297.00	$294,964.83	$425,751.00	$404,871.00	$404,871.00	$404,871.00
11710000	501180	FINANCE NON PROD CT,ST,VT,SS	$0.00	$70,187.92	$0.00	$0.00	$0.00	$0.00
11710000	501360	FINANCE UNUSED BENEFITS	$5,853.00	$5,135.20	$49,627.00	$5,572.00	$5,572.00	$5,572.00
11710000	511510	FINANCE SOCIAL SECURITY	$30,606.00	$26,577.67	$36,778.00	$31,829.00	$31,829.00	$31,829.00
11710000	511520	FINANCE RETIREMENT	$27,805.00	$25,776.36	$31,367.00	$30,165.00	$30,165.00	$30,165.00
11710000	511530	FINANCE ST/LT DISABILITY INS	$4,921.00	$3,749.85	$5,382.00	$5,622.00	$5,622.00	$5,622.00
11710000	511540	FINANCE HEALTH INSURANCE	$95,486.00	$65,836.89	$75,244.00	$78,462.00	$78,462.00	$78,462.00
11710000	511550	FINANCE LIFE INSURANCE	$0.00	$212.28	$254.00	$253.00	$253.00	$253.00
11710000	511560	FINANCE WORKERS COMP	$3,869.00	$3,822.58	$5,097.00	$3,636.00	$3,636.00	$3,636.00
11710000	511580	FINANCE UNEMPLOYMENT COMP	$0.00	$710.64	$0.00	$0.00	$0.00	$0.00
11710000	522250	FINANCE TELEPHONE	$300.00	$151.94	$200.00	$200.00	$200.00	$200.00
11710000	533110	FINANCE POSTAGE/BOX RENT	$3,800.00	$3,886.94	$3,800.00	$3,800.00	$3,800.00	$3,800.00
11710000	533120	FINANCE STATIONERY, FORMS, ETC	$900.00	$443.15	$800.00	$800.00	$800.00	$800.00
11710000	533130	FINANCE PRINTING/DUPLICATING	$1,500.00	$993.11	$1,200.00	$1,200.00	$1,200.00	$1,200.00
11710000	533140	FINANCE SMALL ITEMS OF EQUIP	$3,400.00	$395.19	$900.00	$900.00	$900.00	$900.00
11710000	533190	FINANCE OTHER OFFICE SUPPLIES	$1,000.00	$1,255.35	$1,000.00	$1,000.00	$1,000.00	$1,000.00
11710000	533240	FINANCE MEMBERSHIP DUES	$350.00	$75.00	$350.00	$500.00	$500.00	$500.00
11710000	533250	FINANCE REG FEES/TUITION	$1,500.00	$1,150.00	$1,500.00	$2,300.00	$2,300.00	$2,300.00
11710000	533260	FINANCE ADVERTISING	$0.00	$140.86	$200.00	$200.00	$200.00	$200.00
11710000	533350	FINANCE MEALS	$800.00	$289.27	$800.00	$800.00	$800.00	$800.00
11710000	533360	FINANCE LODGING	$1,800.00	$784.00	$1,800.00	$2,000.00	$2,000.00	$2,000.00
11710000	533390	FINANCE MILEAGE	$2,000.00	$1,850.11	$2,000.00	$2,000.00	$2,000.00	$2,000.00
11710000	533393	FINANCE PARKING	$50.00	$0.00	$50.00	$40.00	$40.00	$40.00
TOTAL	**11710000 OFFICE OF FINANCE**		$575,137.00	$487,885.41	$644,000.00	$576,000.00	$576,000.00	$576,000.00
TOTAL	**100 GENERAL FUND**		$575,137.00	$487,885.41	$644,000.00	$576,000.00	$576,000.00	$576,000.00
TOTAL	**17 OFFICE OF FINANCE**		$575,137.00	$487,885.41	$644,000.00	$576,000.00	$576,000.00	$576,000.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
18 OFFICE OF PERSONNEL								
100 GENERAL FUND								
11810000 OFFICE OF PERSONNEL								
11810000	432921	PERS FD-AMR RSC PLN ACT-SLFRF	$0.00	($6,284.30)	$0.00	$0.00	$0.00	$0.00
11810000	499210	PERSONNEL TRANSFER FRM GEN FND	$0.00	($7,833.00)	$0.00	$0.00	$0.00	$0.00
11810000	501110	PERSONNEL SALARIES/WAGES	$238,298.00	$207,885.47	$278,043.00	$228,134.00	$297,534.00	$297,534.00
11810000	501180	PERSONNEL NON PROD CT,ST,VT,SS	$0.00	$34,001.38	$0.00	$0.00	$0.00	$0.00
11810000	501410	PERSONNEL CTY BRD PER DIEM	$6,500.00	$4,205.00	$6,500.00	$6,500.00	$6,500.00	$6,500.00
11810000	511510	PERSONNEL SOCIAL SECURITY	$18,958.00	$17,425.34	$22,036.00	$18,192.00	$23,574.00	$23,574.00
11810000	511520	PERSONNEL RETIREMENT	$16,771.00	$16,616.84	$20,272.00	$16,769.00	$21,871.00	$21,871.00
11810000	511530	PERSONNEL ST/LT DISABILITY INS	$3,012.00	$2,551.19	$3,515.00	$3,168.00	$4,132.00	$4,132.00
11810000	511540	PERSONNEL HEALTH INSURANCE	$69,994.00	$47,158.16	$60,823.00	$72,398.00	$72,398.00	$72,398.00
11810000	511550	PERSONNEL LIFE INSURANCE	$0.00	$168.22	$190.00	$190.00	$190.00	$190.00
11810000	511560	PERSONNEL WORKERS COMP	$3,018.00	$3,229.76	$3,055.00	$2,985.00	$3,099.00	$3,099.00
11810000	522100	PERSONNEL CONTRACTED SERVICES	$6,700.00	$6,271.50	$10,450.00	$25,550.00	$25,550.00	$25,550.00
11810000	522250	PERSONNEL TELEPHONE	$1,618.00	$1,576.18	$1,618.00	$1,618.00	$1,618.00	$1,618.00
11810000	522495	PERSONNEL OTHER MISC FEES	$0.00	$284.22	$0.00	$0.00	$0.00	$0.00
11810000	533110	PERSONNEL POSTAGE	$600.00	$160.64	$600.00	$600.00	$600.00	$600.00
11810000	533130	PERSONNEL PRINTING/DUPLICATING	$1,200.00	$440.03	$1,200.00	$1,200.00	$1,200.00	$1,200.00
11810000	533140	PERSONNEL SMALL ITEMS OF EQUIP	$5,900.00	$5,085.44	$1,300.00	$1,300.00	$1,300.00	$1,300.00
11810000	533150	PERSONNEL EMPLOYEE EDUC/TRNG	$2,000.00	$879.00	$12,000.00	$13,100.00	$13,100.00	$13,100.00
11810000	533190	PERSONNEL OTHR OFFICE SUPPLIES	$1,000.00	$789.34	$1,000.00	$1,200.00	$1,200.00	$1,200.00
11810000	533240	PERSONNEL MEMBERSHIP DUES	$4,800.00	$4,584.90	$5,250.00	$5,450.00	$5,450.00	$5,450.00
11810000	533250	PERSONNEL REG FEES/TUITION	$1,620.00	$1,482.00	$1,700.00	$5,660.00	$5,660.00	$5,660.00
11810000	533260	PERSONNEL ADVERTISING	$500.00	$44.85	$500.00	$500.00	$500.00	$500.00
11810000	533350	PERSONNEL MEALS	$700.00	$179.31	$500.00	$650.00	$650.00	$650.00
11810000	533360	PERSONNEL LODGING	$1,750.00	$2,020.50	$2,100.00	$3,950.00	$3,950.00	$3,950.00
11810000	533390	PERSONNEL MILEAGE	$2,500.00	$3,946.33	$3,000.00	$3,500.00	$3,500.00	$3,500.00
11810000	533393	PERSONNEL PARKING	$0.00	$155.38	$0.00	$0.00	$0.00	$0.00
11810000	542021	PERSONNEL ARPA-SLFRF EXPENSES	$0.00	$6,284.30	$0.00	$0.00	$0.00	$0.00
TOTAL	**11810000 OFFICE OF PERSONNEL**		$387,439.00	$353,307.98	$435,652.00	$412,614.00	$493,576.00	$493,576.00
13950000 LEGAL ISSUES & COMPLIANCE								
13950000	522120	LGL ISSUES/COMPL OUTSD LGL SRV	$22,550.00	$25,046.83	$22,550.00	$22,750.00	$22,750.00	$22,750.00
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	$200.00	$0.00	$200.00	$200.00	$200.00	$200.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
13950000	533360	LGL ISSUES/COMPL LODGING	$500.00	$0.00	$500.00	$500.00	$500.00	$500.00
TOTAL	**13950000**	**LEGAL ISSUES & COMPLIANCE**	$24,250.00	$25,046.83	$24,250.00	$24,450.00	$24,450.00	$24,450.00
13952000 WORKERS COMPENSATION								
13952000	477420	WORKERS COMPENSATION INSURANCE	($730,000.00)	($704,937.21)	($730,000.00)	($730,000.00)	($730,000.00)	($730,000.00)
13952000	499210	WRKRS COMP TRANSFR FRM GEN FND	$0.00	($21.48)	$0.00	$0.00	$0.00	$0.00
13952000	501160	WRKRS COMP WAGES	$70,000.00	$166,914.62	$70,000.00	$70,000.00	$70,000.00	$70,000.00
13952000	501165	WORKERS COMP VOCATIONAL WAGES	$50,000.00	$0.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00
13952000	511520	WRKRS COMP RETIREMENT	$4,865.00	$2,950.19	$4,865.00	$4,865.00	$4,865.00	$4,865.00
13952000	511540	WRKRS COMP HEALTH INSURANCE	$10,000.00	$11,485.45	$10,000.00	$10,000.00	$10,000.00	$10,000.00
13952000	511550	WRKRS COMP LIFE INSURANCE	$0.00	$24.40	$0.00	$0.00	$0.00	$0.00
13952000	511560	WORKERS COMPENSATION	$770.00	$1,312.75	$770.00	$770.00	$770.00	$770.00
13952000	522100	WRKRS COMP CONTRACTED SERVICES	$75,000.00	$96,689.26	$75,000.00	$75,000.00	$75,000.00	$75,000.00
13952000	522120	WRKRS COMP OUTSIDE LEGAL SRVCS	$15,000.00	$51,617.83	$15,000.00	$15,000.00	$15,000.00	$15,000.00
13952000	522580	WRKRS COMP MEDICAL/PSYCH/PROF	$350,000.00	$216,005.55	$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	$256,861.64	$100,000.00	$100,000.00	$100,000.00	$100,000.00
13952000	555510	WORKERS COMP INSURANCE	$105,000.00	$0.00	$105,000.00	$130,000.00	$130,000.00	$130,000.00
TOTAL	**13952000**	**WORKERS COMPENSATION**	$555,635.00	$98,903.00	$555,635.00	$580,635.00	$580,635.00	$580,635.00
13954000 WELLNESS PRG NON-LAP								
13954000	477390	WELLNESS PRGM REV NON LAPSING	($10,238.00)	($271.00)	($2,254.00)	($5,316.00)	($7,816.00)	($7,816.00)
13954000	522100	WELLNESS NONLAP CONTRACTED SRV	$10,238.00	$5,550.00	$2,254.00	$3,516.00	$6,016.00	$6,016.00
13954000	522280	WELLNESS NONLAP TV SERVICES	$0.00	$0.00	$0.00	$100.00	$100.00	$100.00
13954000	533130	WELLNSS NONLAP PRINT/DUPLICATE	$0.00	$0.00	$0.00	$200.00	$200.00	$200.00
13954000	533140	WELLNSS NONLAP SML ITEMS EQUIP	$0.00	$125.00	$0.00	$500.00	$500.00	$500.00
13954000	533190	WELLNSS NONLAP OTHR OFFICE SUP	$0.00	$352.31	$0.00	$500.00	$500.00	$500.00
13954000	533425	WELLNESS NONLAP FOOD SUPPLIES	$0.00	$1,233.45	$0.00	$500.00	$500.00	$500.00
13954000	543961	WELLNESS NONLAP NO LINE DETAIL	$0.00	$424.67	$0.00	$0.00	$0.00	$0.00
TOTAL	**13954000**	**WELLNESS PRG NON-LAP**	$0.00	$7,414.43	$0.00	$0.00	$0.00	$0.00
TOTAL	**100**	**GENERAL FUND**	$967,324.00	$484,672.24	$1,015,537.00	$1,017,699.00	$1,098,661.00	$1,098,661.00
TOTAL	**18**	**OFFICE OF PERSONNEL**	$967,324.00	$484,672.24	$1,015,537.00	$1,017,699.00	$1,098,661.00	$1,098,661.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
21 REGISTER IN PROB/CIRCUIT COURT								
100 GENERAL FUND								
12110000 CIRCUIT COURTS/REG IN PROBATE								
12110000	432225	STATE GRANTS COURTS	($75,000.00)	($235,276.00)	($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)	($13,206.22)	($2,500.00)	$0.00	$0.00	$0.00
12110000	454120	COUNTY SHARE STATE FINES/FEES	($130,000.00)	($118,674.83)	($130,000.00)	($130,000.00)	($130,000.00)	($130,000.00)
12110000	460000	REGISTER IN PROBATE FEES	($15,000.00)	($12,627.85)	($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	($6,874.39)	$0.00	$0.00	$0.00	$0.00
12110000	499230	CIR CRT TRFR FRM DEBT SRVC FND	$0.00	$0.00	($385,000.00)	$0.00	($436,500.00)	($436,500.00)
12110000	501110	CIR CRTS SALARIES/WAGES	$245,560.00	$176,264.13	$288,255.00	$260,438.00	$260,438.00	$260,438.00
12110000	501180	CIR CRTS NON PROD CT,ST,VT,SS	$0.00	$25,673.11	$0.00	$0.00	$0.00	$0.00
12110000	501360	CIR CRTS UNUSED BENEFITS	$0.00	$3,175.29	$0.00	$0.00	$0.00	$0.00
12110000	501430	CIR CRTS JURY PER DIEM	$22,000.00	$19,301.18	$22,000.00	$22,000.00	$22,000.00	$22,000.00
12110000	501440	CIR CRTS WITNESS FEES	$3,000.00	$191.22	$3,000.00	$3,000.00	$3,000.00	$3,000.00
12110000	511510	CIR CRTS SOCIAL SECURITY	$19,013.00	$15,182.00	$22,297.00	$20,195.00	$20,195.00	$20,195.00
12110000	511520	CIR CRTS RETIREMENT	$16,578.00	$13,922.97	$18,499.00	$18,784.00	$18,784.00	$18,784.00
12110000	511530	CIR CRTS ST/LT DISABILTY INS	$2,978.00	$2,413.79	$3,207.00	$3,549.00	$3,549.00	$3,549.00
12110000	511540	CIR CRTS HEALTH INSURANCE	$70,121.00	$41,962.52	$43,680.00	$56,177.00	$56,177.00	$56,177.00
12110000	511550	CIR CRTS LIFE INSURANCE	$0.00	$198.80	$248.00	$253.00	$253.00	$253.00
12110000	511560	CIR CRTS WORKERS	$2,415.00	$3,191.99	$2,135.00	$2,201.00	$2,201.00	$2,201.00
12110000	522100	CIR CRTS CONTRACTED SERVICES	$30,000.00	$28,755.83	$30,000.00	$30,000.00	$30,000.00	$30,000.00
12110000	522250	CIR CRTS TELEPHONE	$1,700.00	$867.20	$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	$1,175.00	$9,000.00	$9,000.00	$9,000.00	$9,000.00
12110000	522570	CIR CRTS GAL FEE CHAP 48, 938	$25,000.00	$53,947.77	$35,000.00	$45,000.00	$45,000.00	$45,000.00
12110000	522571	CIR CRTS GAL FEE CHAP 51,54,55	$40,000.00	$32,671.27	$40,000.00	$40,000.00	$40,000.00	$40,000.00
12110000	522572	CIR CRTS GAL FEE FOR CHAP 767	$80,000.00	$54,532.05	$70,000.00	$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	$58,954.24	$50,000.00	$50,000.00	$50,000.00	$50,000.00
12110000	522575	COURT APPNTED COUNSEL -C/JHIPS	$40,000.00	$29,689.25	$40,000.00	$40,000.00	$40,000.00	$40,000.00
12110000	522580	CIR CRTS MEDICAL/PSYCH/PROF	$60,000.00	$42,243.48	$60,000.00	$60,000.00	$60,000.00	$60,000.00
12110000	522680	CIR CRTS MEDIATION COSTS	$10,000.00	$0.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00
12110000	522722	CIR CRTS INTERPRETING FEES	$35,000.00	$34,066.65	$35,000.00	$35,000.00	$35,000.00	$35,000.00
12110000	522900	CIR CRTS BUILDING-EXP DESIGN	$50,000.00	$50,000.00	$0.00	$10,000.00	$10,000.00	$10,000.00
12110000	530010	PAYMENT TO STATE SURCHARGE	$0.00	$0.00	$0.00	$5,500.00	$5,500.00	$5,500.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
12110000	533110	CIR CRTS POSTAGE/BOX RENT	$1,700.00	$2,035.00	$1,700.00	$2,000.00	$2,000.00	$2,000.00
12110000	533120	CIR CRTS OFFICE STATIONERY,ETC	$850.00	$445.00	$850.00	$850.00	$850.00	$850.00
12110000	533130	CIR CRTS PRINTING/DUPLICATING	$500.00	$357.93	$500.00	$500.00	$500.00	$500.00
12110000	533140	CIR CRTS SMALL ITEMS OF EQUIP	$10,000.00	$7,808.76	$10,000.00	$10,000.00	$10,000.00	$10,000.00
12110000	533190	CIR CRTS OTHER OFFICE SUPPLIES	$1,200.00	$762.40	$1,200.00	$1,200.00	$1,200.00	$1,200.00
12110000	533230	CIR CRTS SUBSCRIPTION LAW ETC	$0.00	$0.00	$5,500.00	$5,500.00	$5,500.00	$5,500.00
12110000	533240	CIR CRTS MEMBERSHIP DUES	$450.00	$585.00	$450.00	$450.00	$450.00	$450.00
12110000	533250	CIR CRTS REG FEES/TUITION	$300.00	$165.00	$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	$114.63	$200.00	$300.00	$300.00	$300.00
12110000	533360	CIR CRTS LODGING	$450.00	$392.00	$500.00	$500.00	$500.00	$500.00
12110000	533390	CIR CRTS MILEAGE	$520.00	$411.00	$700.00	$1,000.00	$1,000.00	$1,000.00
12110000	533440	CIR CRTS HOUSEHOLD/JANITOR SUP	$900.00	$675.16	$900.00	$1,200.00	$1,200.00	$1,200.00
12110000	588130	CIR CRTS OFFICE EQUIP($5,000+)	$47,100.00	$47,064.00	$47,100.00	$0.00	$0.00	$0.00
12110000	588230	CIR CRTS CAPTL OUTLAY($5,000+)	$0.00	$0.00	$378,204.00	$436,500.00	$436,500.00	$436,500.00
TOTAL	**12110000 CIRCUIT COURTS/REG IN PROBATE**		$615,535.00	$362,536.33	$606,225.00	$1,014,697.00	$578,197.00	$578,197.00
TOTAL	**100 GENERAL FUND**		$615,535.00	$362,536.33	$606,225.00	$1,014,697.00	$578,197.00	$578,197.00
TOTAL	**21 REGISTER IN PROB/CIRCUIT COURT**		$615,535.00	$362,536.33	$606,225.00	$1,014,697.00	$578,197.00	$578,197.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
22 VICTIM/WITNESS								
100 GENERAL FUND								
12210000 VICTIM/WITNESS PROGRAM								
12210000	432223	STATE AID VICTIM/WITNESS	($47,315.00)	($38,895.46)	($44,950.00)	($48,350.00)	($48,350.00)	($48,350.00)
12210000	460000	VICTIM WITNESS SURCHARGE	($5,000.00)	($1,781.74)	($5,000.00)	($5,000.00)	($5,000.00)	($5,000.00)
12210000	465172	VICTIM WTNS OTHR PRIVATE GRANT	$0.00	($300.00)	$0.00	$0.00	$0.00	$0.00
12210000	499210	VICTIM W TRANSFER FRM GEN FUND	$0.00	($4,451.71)	$0.00	$0.00	$0.00	$0.00
12210000	501110	VW SALARIES/WAGES	$52,964.00	$50,748.98	$60,015.00	$61,240.00	$61,240.00	$61,240.00
12210000	501180	VW NON PROD CT,ST,VT,SS	$0.00	$6,006.71	$0.00	$0.00	$0.00	$0.00
12210000	511510	VW SOCIAL SECURITY	$4,103.00	$4,076.20	$4,649.00	$4,750.00	$4,750.00	$4,750.00
12210000	511520	VW RETIREMENT	$3,728.00	$3,951.84	$4,376.00	$4,502.00	$4,502.00	$4,502.00
12210000	511530	VW ST/LT DISABILITY INS	$670.00	$691.18	$759.00	$851.00	$851.00	$851.00
12210000	511540	VW HEALTH INSURANCE	$8,853.00	$8,726.45	$8,785.00	$9,137.00	$9,137.00	$9,137.00
12210000	511550	VW LIFE INSURANCE	$0.00	$58.23	$59.00	$59.00	$59.00	$59.00
12210000	511560	VW WORKERS COMP	$1,341.00	$1,427.62	$1,343.00	$1,372.00	$1,372.00	$1,372.00
12210000	522250	VW TELEPHONE	$120.00	$96.79	$120.00	$120.00	$120.00	$120.00
12210000	522722	VW INTERPRETING FEES	$400.00	$20.00	$400.00	$400.00	$400.00	$400.00
12210000	533110	VW POSTAGE/BOX RENT	$2,250.00	$1,711.55	$2,250.00	$2,250.00	$2,250.00	$2,250.00
12210000	533130	VW PRINTING/DUPLICATING	$150.00	$32.10	$150.00	$150.00	$150.00	$150.00
12210000	533190	VW OTHER OFFICE SUPPLIES	$500.00	$506.85	$500.00	$500.00	$500.00	$500.00
12210000	533240	VW MEMBERSHIP DUES	$50.00	$50.00	$50.00	$100.00	$100.00	$100.00
12210000	533250	VW REG FEES/TUITION	$400.00	$150.00	$400.00	$400.00	$400.00	$400.00
12210000	533350	VW MEALS	$150.00	$104.48	$150.00	$150.00	$150.00	$150.00
12210000	533360	VW LODGING	$500.00	$428.00	$500.00	$600.00	$600.00	$600.00
12210000	533390	VW MILEAGE	$400.00	$383.60	$400.00	$400.00	$400.00	$400.00
12210000	543961	VICTIM WTNS PRVT GRANT EXP	$0.00	$255.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**12210000 VICTIM/WITNESS PROGRAM**		$24,264.00	$33,996.67	$34,956.00	$33,631.00	$33,631.00	$33,631.00
TOTAL	**100 GENERAL FUND**		$24,264.00	$33,996.67	$34,956.00	$33,631.00	$33,631.00	$33,631.00
TOTAL	**22 VICTIM/WITNESS**		$24,264.00	$33,996.67	$34,956.00	$33,631.00	$33,631.00	$33,631.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
23 CLERK OF CIRCUIT COURT								
100 GENERAL FUND								
12310000 CLERK OF CIRCUIT COURTS								
12310000	460000	CIRCUIT COURT FEES/COSTS	($150,000.00)	($216,719.70)	($150,000.00)	($150,000.00)	($150,000.00)	($150,000.00)
12310000	499210	CLRK CIR CR TRNSFR FRM GEN FND	$0.00	($13,668.71)	$0.00	$0.00	$0.00	$0.00
12310000	501110	CLRK CIR CRTS SALARIES/WAGES	$345,166.00	$301,967.00	$376,433.00	$403,695.00	$403,695.00	$403,695.00
12310000	501180	CLRK CIR CRTS NONPROD CT,ST,VT	$0.00	$38,651.22	$0.00	$0.00	$0.00	$0.00
12310000	501360	CLRK CIR CRTS UNUSED BENEFITS	$0.00	$522.43	$0.00	$0.00	$0.00	$0.00
12310000	511510	CLRK CIR CRTS SOCIAL SECURITY	$26,670.00	$24,717.94	$29,090.00	$31,220.00	$31,220.00	$31,220.00
12310000	511520	CLRK CIR CRTS RETIREMENT	$24,230.00	$23,719.06	$27,378.00	$29,588.00	$29,588.00	$29,588.00
12310000	511530	CLRK CIR CRTS ST/LT DISABL INS	$3,457.00	$3,277.31	$3,822.00	$4,414.00	$4,414.00	$4,414.00
12310000	511540	CLRK CIR CRTS HEALTH INSURANCE	$86,270.00	$72,771.34	$90,186.00	$93,826.00	$93,826.00	$93,826.00
12310000	511550	CLRK CIR CRTS LIFE INSURANCE	$0.00	$326.27	$375.00	$375.00	$375.00	$375.00
12310000	511560	CLRK CIR CRTS WORKERS COMP	$2,236.00	$2,274.23	$2,127.00	$2,341.00	$2,341.00	$2,341.00
12310000	522100	CLRK CIR CRTS CONT SRVCS	$250.00	$0.00	$250.00	$300.00	$300.00	$300.00
12310000	522250	CLRK CIR CRTS TELEPHONE	$2,500.00	$3,365.12	$3,000.00	$3,000.00	$3,000.00	$3,000.00
12310000	533110	CLRK CIR CRTS POSTAGE/BOX RENT	$6,000.00	$7,201.12	$6,000.00	$6,000.00	$6,000.00	$6,000.00
12310000	533130	CLRK CIR CRTS PRINT/DUPLICATE	$1,500.00	$1,824.96	$1,500.00	$1,500.00	$1,500.00	$1,500.00
12310000	533190	CLRK CIR CRTS OTHR OFFICE SUPP	$1,500.00	$1,895.41	$2,000.00	$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	$60.00	$60.00	$60.00
12310000	533360	CLRK CIR CRTS LODGING	$350.00	$196.00	$350.00	$380.00	$380.00	$380.00
12310000	533390	CLRK CIR CRTS MILEAGE	$400.00	$361.89	$500.00	$375.00	$375.00	$375.00
TOTAL	**12310000 CLERK OF CIRCUIT COURTS**		$350,884.00	$252,912.89	$393,366.00	$429,379.00	$429,379.00	$429,379.00
TOTAL	**100 GENERAL FUND**		$350,884.00	$252,912.89	$393,366.00	$429,379.00	$429,379.00	$429,379.00
TOTAL	**23 CLERK OF CIRCUIT COURT**		$350,884.00	$252,912.89	$393,366.00	$429,379.00	$429,379.00	$429,379.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
24 DISTRICT ATTORNEY								
100 GENERAL FUND								
12410000 DISTRICT ATTORNEY								
12410000	465170	DISTRICT ATTORNEY COST REIMB	($2,000.00)	($211.30)	($2,000.00)	($2,000.00)	($2,000.00)	($2,000.00)
12410000	465171	DA DEFERRED DIVERSION AGREEMNT	($3,200.00)	($6,630.00)	($3,200.00)	($3,200.00)	($3,200.00)	($3,200.00)
12410000	465172	DA RESTITUTION SURCHARGE	($350.00)	($955.55)	($350.00)	($350.00)	($350.00)	($350.00)
12410000	465217	DA DISCOVERY INV ATTY REVENUE	$0.00	($99.80)	$0.00	$0.00	$0.00	$0.00
12410000	499210	DST ATTY TRANSFER FRM GEN FUND	$0.00	($8,298.60)	$0.00	$0.00	$0.00	$0.00
12410000	501110	DA SALARIES/WAGES	$185,208.00	$152,172.29	$196,371.00	$227,935.00	$227,935.00	$227,935.00
12410000	501120	DA OVERTIME	$750.00	$0.00	$750.00	$750.00	$750.00	$750.00
12410000	501180	DA NON PROD CT,ST,VT,SS	$0.00	$30,512.54	$0.00	$0.00	$0.00	$0.00
12410000	501360	DA UNUSED BENEFITS	$0.00	$99.83	$0.00	$0.00	$0.00	$0.00
12410000	501440	DA WITNESS FEES	$2,000.00	$1,040.21	$2,000.00	$1,500.00	$1,500.00	$1,500.00
12410000	511510	DA SOCIAL SECURITY	$14,405.00	$13,214.24	$15,269.00	$17,712.00	$17,712.00	$17,712.00
12410000	511520	DA RETIREMENT	$13,087.00	$12,727.30	$14,371.00	$15,083.00	$15,083.00	$15,083.00
12410000	511530	DA ST/LT DISABILITY INS	$2,341.00	$2,137.75	$2,483.00	$2,839.00	$2,839.00	$2,839.00
12410000	511540	DA HEALTH INSURANCE	$56,126.00	$48,771.14	$38,462.00	$40,003.00	$40,003.00	$40,003.00
12410000	511550	DA LIFE INSURANCE	$0.00	$172.09	$185.00	$185.00	$185.00	$185.00
12410000	511560	DA WORKERS COMP	$301.00	$295.92	$319.00	$370.00	$370.00	$370.00
12410000	522250	DA TELEPHONE	$200.00	$159.61	$200.00	$200.00	$200.00	$200.00
12410000	522480	DA OFFICE EQUIPMENT REPAIRS	$300.00	$0.00	$300.00	$300.00	$300.00	$300.00
12410000	522510	DA TRANSCRIPTS	$1,500.00	$974.00	$1,500.00	$2,000.00	$2,000.00	$2,000.00
12410000	522540	DA INVESTIGTN/EXPERT WITNS FEE	$300.00	$3,500.00	$1,000.00	$2,500.00	$2,500.00	$2,500.00
12410000	522550	DA PAPER SERVICE	$1,250.00	$780.00	$1,250.00	$1,250.00	$1,250.00	$1,250.00
12410000	522722	DA INTERPRETING FEES	$1,000.00	$734.00	$1,000.00	$2,000.00	$2,000.00	$2,000.00
12410000	533110	DA POSTAGE/BOX RENT	$750.00	$603.28	$750.00	$750.00	$750.00	$750.00
12410000	533130	DA PRINTING/DUPLICATING	$500.00	$616.48	$500.00	$500.00	$500.00	$500.00
12410000	533140	DA SMALL ITEMS OF EQUIP	$3,500.00	$3,336.14	$3,500.00	$3,500.00	$3,500.00	$3,500.00
12410000	533190	DA OTHER OFFICE SUPPLIES	$1,100.00	$1,078.31	$1,500.00	$1,500.00	$1,500.00	$1,500.00
12410000	533230	DA LEGAL PERIODICALS/LAW BOOKS	$170.00	$277.60	$170.00	$170.00	$170.00	$170.00
12410000	533240	DA MEMBERSHIP DUES	$2,500.00	$1,321.20	$2,500.00	$2,500.00	$2,500.00	$2,500.00
12410000	533250	DA REG FEES/TUITION	$750.00	$379.00	$750.00	$750.00	$750.00	$750.00
12410000	533260	DA ADVERTISING	$0.00	$142.32	$0.00	$0.00	$0.00	$0.00
12410000	533350	DA MEALS	$300.00	$77.01	$600.00	$600.00	$600.00	$600.00
12410000	533360	DA LODGING	$750.00	$521.36	$2,000.00	$2,000.00	$2,000.00	$2,000.00
12410000	533390	DA MILEAGE	$400.00	$441.42	$400.00	$1,200.00	$1,200.00	$1,200.00
12410000	533396	DA OTHER TRAVEL EXPENSES	$0.00	$0.00	$1,600.00	$1,600.00	$1,600.00	$1,600.00

REVENUES & EXPENDITURES

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
TOTAL	**12410000 DISTRICT ATTORNEY**	$283,938.00	$259,889.79	$284,180.00	$324,147.00	$324,147.00	$324,147.00
TOTAL	**100 GENERAL FUND**	$283,938.00	$259,889.79	$284,180.00	$324,147.00	$324,147.00	$324,147.00
TOTAL	**24 DISTRICT ATTORNEY**	$283,938.00	$259,889.79	$284,180.00	$324,147.00	$324,147.00	$324,147.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
31 REGISTER OF DEEDS								
100 GENERAL FUND								
13110000 REGISTER OF DEEDS								
13110000	411300	REAL ESTATE TRANSFER FEES	($69,000.00)	($121,554.88)	($90,000.00)	($90,000.00)	($90,000.00)	($90,000.00)
13110000	460000	REGISTER OF DEEDS FEES	($138,000.00)	($182,628.05)	($140,000.00)	($140,000.00)	($140,000.00)	($140,000.00)
13110000	499210	RED DEED TRANSFER FRM GEN FUND	$0.00	($3,077.19)	$0.00	$0.00	$0.00	$0.00
13110000	501110	REG OF DEEDS SALARIES/WAGES	$175,886.00	$165,211.22	$186,438.00	$195,019.00	$195,019.00	$195,019.00
13110000	501180	REG OF DEEDS NON PROD CT,ST,VT	$0.00	$10,942.95	$0.00	$0.00	$0.00	$0.00
13110000	511510	REG OF DEEDS SOCIAL SECURITY	$13,556.00	$12,041.23	$14,370.00	$15,042.00	$15,042.00	$15,042.00
13110000	511520	REG OF DEEDS RETIREMENT	$12,315.00	$12,264.93	$13,524.00	$14,256.00	$14,256.00	$14,256.00
13110000	511530	REG OF DEEDS ST/LT DISABL INS	$1,311.00	$1,296.31	$1,399.00	$1,614.00	$1,614.00	$1,614.00
13110000	511540	REG OF DEEDS HEALTH INSURANCE	$68,339.00	$67,439.48	$67,893.00	$70,614.00	$70,614.00	$70,614.00
13110000	511550	REG OF DEEDS LIFE INSURANCE	$0.00	$178.46	$190.00	$190.00	$190.00	$190.00
13110000	511560	REG OF DEEDS WORKERS COMP	$1,972.00	$1,961.81	$1,854.00	$1,860.00	$1,860.00	$1,860.00
13110000	522100	REG OF DEEDS CONTRACTED SRVCS	$10,000.00	$0.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00
13110000	522250	REG OF DEEDS TELEPHONE	$300.00	$143.91	$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	$708.00	$1,502.00	$1,502.00	$1,502.00	$1,502.00
13110000	533120	REG OF DEEDS OFFICE STATIONERY	$1,000.00	$227.66	$1,000.00	$1,000.00	$1,000.00	$1,000.00
13110000	533130	REG OF DEEDS PRINTNG/DUPLICATE	$800.00	$383.99	$800.00	$800.00	$800.00	$800.00
13110000	533140	REG OF DEEDS SML ITEMS EQUIP	$1,500.00	$54.58	$1,500.00	$1,500.00	$1,500.00	$1,500.00
13110000	533170	REG OF DEEDS RECORD BOOKS	$5,000.00	$2,900.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00
13110000	533190	REG OF DEEDS OTHER OFFICE SUPP	$500.00	$174.72	$500.00	$500.00	$500.00	$500.00
13110000	533250	REG OF DEEDS REG FEES/TUITION	$1,035.00	$959.00	$1,040.00	$1,040.00	$1,040.00	$1,040.00
13110000	533360	REG OF DEEDS LODGING	$1,197.00	$1,021.26	$1,245.00	$1,245.00	$1,245.00	$1,245.00
13110000	533390	REG OF DEEDS MILEAGE	$1,640.00	$1,246.84	$1,885.00	$1,938.00	$1,938.00	$1,938.00
TOTAL	**13110000 REGISTER OF DEEDS**		$91,651.00	($28,103.77)	$80,940.00	$93,920.00	$93,920.00	$93,920.00
TOTAL	**100 GENERAL FUND**		$91,651.00	($28,103.77)	$80,940.00	$93,920.00	$93,920.00	$93,920.00
TOTAL	**31 REGISTER OF DEEDS**		$91,651.00	($28,103.77)	$80,940.00	$93,920.00	$93,920.00	$93,920.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
32 MAINTENANCE								
100 GENERAL FUND								
13210000 COURTHOUSE MAINTENANCE								
13210000	432921	MAINT FD-AMRCN RESCUE PLN 2021	$0.00	($2,382.50)	$0.00	$0.00	$0.00	$0.00
13210000	478300	MISC REVENUE MAINTENANCE	$0.00	($138.17)	$0.00	$0.00	$0.00	$0.00
13210000	499210	CTHS MAINT TRANSFR FRM GEN FND	$0.00	($14,975.82)	$0.00	$0.00	$0.00	$0.00
13210000	499220	CTHS MAINT TRNSFR SPECIAL REV	($100,000.00)	($100,000.00)	$0.00	$0.00	($177,000.00)	($177,000.00)
13210000	499230	CTHS TRANSFR FROM DEBT SRV FND	($100,000.00)	($100,000.00)	($750,000.00)	$0.00	($575,000.00)	($575,000.00)
13210000	501110	CTHS MAINT SALARIES/WAGES	$391,001.00	$338,646.76	$427,356.00	$435,626.00	$435,626.00	$435,626.00
13210000	501120	CTHS MAINT OVERTIME	$5,000.00	$3,752.65	$5,000.00	$5,000.00	$5,000.00	$5,000.00
13210000	501180	CTHS MAINT NON PROD CT,ST,VT,S	$0.00	$54,731.22	$0.00	$0.00	$0.00	$0.00
13210000	501360	CTHS MAINT UNUSED BENEFITS	$0.00	$11,982.93	$3,936.00	$3,936.00	$3,936.00	$3,936.00
13210000	511510	CTHS MAINT SOCIAL SECURITY	$30,672.00	$29,646.51	$33,790.00	$34,472.00	$34,472.00	$34,472.00
13210000	511520	CTHS MAINT RETIREMENT	$27,866.00	$27,651.46	$31,802.00	$32,669.00	$32,669.00	$32,669.00
13210000	511530	CTHS MAINT ST/LT DISABILTY INS	$4,943.00	$4,560.38	$5,402.00	$6,050.00	$6,050.00	$6,050.00
13210000	511540	CTHS MAINT HEALTH INSURANCE	$120,214.00	$113,959.24	$119,410.00	$124,194.00	$124,194.00	$124,194.00
13210000	511550	CTHS MAINT LIFE INSURANCE	$0.00	$410.48	$433.00	$433.00	$433.00	$433.00
13210000	511560	CTHS MAINT WORKERS COMP	$10,024.00	$10,281.70	$9,761.00	$9,544.00	$9,544.00	$9,544.00
13210000	511580	MAINTENANCE UNEMPLOYMENT COMP	$0.00	$291.67	$0.00	$0.00	$0.00	$0.00
13210000	522100	CTHS MAINT CONT SERV - GARBAGE	$7,000.00	$6,446.01	$7,000.00	$7,350.00	$7,350.00	$7,350.00
13210000	522111	CTHS MAINT CONT SERV-SHREDDING	$4,500.00	$1,735.00	$4,500.00	$4,725.00	$4,725.00	$4,725.00
13210000	522160	CTHS MAINT CONT SRVCS ELEVATOR	$14,000.00	$11,821.65	$14,000.00	$14,000.00	$14,000.00	$14,000.00
13210000	522175	CTHS MAINT CONT SERV GENERATOR	$5,000.00	$3,614.64	$5,000.00	$5,000.00	$5,000.00	$5,000.00
13210000	522210	CTHS MAINT WATER	$45,000.00	$25,286.87	$45,000.00	$45,000.00	$45,000.00	$45,000.00
13210000	522220	CTHS MAINT ELECTRICITY	$160,000.00	$145,342.89	$160,000.00	$160,000.00	$160,000.00	$160,000.00
13210000	522240	CTHS MAINT HEATING FUEL	$100,000.00	$42,326.68	$100,000.00	$100,000.00	$100,000.00	$100,000.00
13210000	522250	CTHS MAINT TELEPHONE	$3,000.00	$2,468.45	$3,000.00	$3,000.00	$3,000.00	$3,000.00
13210000	522410	CTHS MAINT MOTOR VEHICLE/EQUIP	$2,000.00	$2,987.96	$2,000.00	$3,000.00	$3,000.00	$3,000.00
13210000	522450	CTHS MAINT GRNDS/GRNDS IMPROVE	$2,500.00	$8,404.51	$9,000.00	$9,000.00	$9,000.00	$9,000.00
13210000	525350	CTHS MAINT RENTAL SRVC HSEHOLD	$5,000.00	$3,549.24	$5,000.00	$5,000.00	$5,000.00	$5,000.00
13210000	533110	CTHS MAINT POSTAGE/BOX RENT	$50.00	$10.44	$50.00	$50.00	$50.00	$50.00
13210000	533130	CTHS MAINT PRINTING/DUPLICATNG	$500.00	$12.62	$500.00	$500.00	$500.00	$500.00
13210000	533140	CTHS MAINT SML ITEMS OF EQUIP	$1,200.00	$3,282.48	$1,200.00	$2,000.00	$2,000.00	$2,000.00
13210000	533190	CTHS MAINT OTHR OFFICE SUPPL	$1,000.00	$1,800.58	$1,000.00	$1,000.00	$1,000.00	$1,000.00
13210000	533210	CTHS MAINT PUB OF LEGL NOTICES	$1,000.00	$138.54	$1,000.00	$1,000.00	$1,000.00	$1,000.00
13210000	533440	CTHS MAINT HSEHOLD/JANITOR SUP	$18,000.00	$20,278.40	$18,000.00	$19,500.00	$19,500.00	$19,500.00
13210000	533510	CTHS MAINT FUEL & ADDITIVES	$2,500.00	$1,958.74	$2,500.00	$2,500.00	$2,500.00	$2,500.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
13210000	533620	CTHS MAINT TOOLS	$1,000.00	$1,273.39	$1,000.00	$2,000.00	$2,000.00	$2,000.00
13210000	543530	CTHS MAINT BLDGNG MAINT, EQUIP	$20,000.00	$30,242.89	$20,000.00	$25,000.00	$25,000.00	$25,000.00
13210000	543531	CTHS MAINT PLUMBING MAINT	$12,000.00	$6,924.11	$12,000.00	$15,000.00	$15,000.00	$15,000.00
13210000	543532	CTHC MAINT AIR CONDTNG MAINT	$16,000.00	$6,764.45	$16,000.00	$16,000.00	$16,000.00	$16,000.00
13210000	543533	CTHS MAINT BOILER MAINTENANCE	$12,000.00	$15,199.91	$12,000.00	$16,000.00	$16,000.00	$16,000.00
13210000	543534	CTHS MAINT ELECTRICAL MECHANIC	$10,000.00	$4,129.80	$10,000.00	$10,000.00	$10,000.00	$10,000.00
13210000	588221	CTHS MAINT CAPITAL OUTLAY-ARPA	$0.00	$2,382.50	$0.00	$0.00	$0.00	$0.00
13210000	588230	CTHS MAINT CAP OUTLAY($5,000+)	$720,000.00	$203,490.20	$750,000.00	$735,000.00	$912,000.00	$912,000.00
TOTAL	**13210000**	**COURTHOUSE MAINTENANCE**	$1,552,970.00	$930,291.46	$1,086,640.00	$1,853,549.00	$1,278,549.00	$1,278,549.00
13220000 CRTHSE MAIN-SAFETY & SECURITY								
13220000	522100	CH MAINT SFSEC CNTRCT SERVICES	$5,000.00	$0.00	$5,000.00	$0.00	$0.00	$0.00
13220000	533140	CTHS MNT SSEC SMALL ITEM EQUIP	$10,000.00	$0.00	$10,000.00	$0.00	$0.00	$0.00
13220000	588230	CTHS MAIN SFSEC CAPITAL OUTLAY	$15,000.00	$0.00	$15,000.00	$0.00	$0.00	$0.00
TOTAL	**13220000**	**CRTHSE MAIN-SAFETY & SECURITY**	$30,000.00	$0.00	$30,000.00	$0.00	$0.00	$0.00
13230000 CRTHSE MAIN-OLD JAIL								
13230000	522111	CRTHSE MNT OLD JAIL MISC CONTR	$10,000.00	$1,750.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00
13230000	588230	OLD JAIL CAP OUTLAY($5,000+)	$0.00	$0.00	$0.00	$500,000.00	$177,000.00	$177,000.00
TOTAL	**13230000**	**CRTHSE MAIN-OLD JAIL**	$10,000.00	$1,750.00	$10,000.00	$510,000.00	$187,000.00	$187,000.00
TOTAL	**100**	**GENERAL FUND**	$1,592,970.00	$932,041.46	$1,126,640.00	$2,363,549.00	$1,465,549.00	$1,465,549.00
TOTAL	**32**	**MAINTENANCE**	$1,592,970.00	$932,041.46	$1,126,640.00	$2,363,549.00	$1,465,549.00	$1,465,549.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
33 PLANNING, ZONING & LAND INFO								
100 GENERAL FUND								
13310000 PLANNING AND ZONING								
13310000	443280	ZONING FEES/PERMITS	$0.00	($5,953.06)	$0.00	$0.00	$0.00	$0.00
13310000	443281	LAND USE FEES/PERMITS	($5,000.00)	($7,459.00)	($5,000.00)	($5,000.00)	($5,000.00)	($5,000.00)
13310000	443282	POWTS FEES/PERMITS	($38,000.00)	($62,070.00)	($38,000.00)	($38,000.00)	($38,000.00)	($38,000.00)
13310000	443283	NONMETALLIC MINING FEES PERMIT	($15,000.00)	($18,025.00)	($15,000.00)	($15,000.00)	($15,000.00)	($15,000.00)
13310000	443284	ADDRESS SIGN REVENUE	($4,500.00)	($6,712.00)	($4,500.00)	($4,500.00)	($4,500.00)	($4,500.00)
13310000	443285	P&Z RENEWABLE ENERGY PERMIT/FE	$0.00	($20,150.00)	($10,000.00)	($10,000.00)	($10,000.00)	($10,000.00)
13310000	499210	P & Z TRANSFER FROM GEN FUND	$0.00	($4,681.69)	$0.00	$0.00	$0.00	$0.00
13310000	499230	P & Z TRANSFER FROM DEBT	$0.00	$0.00	($30,000.00)	$0.00	$0.00	$0.00
13310000	501110	P&Z SALARIES/WAGES	$214,739.00	$192,050.05	$226,932.00	$238,315.00	$238,315.00	$238,315.00
13310000	501180	P&Z NON PROD CT,ST,VT,SS	$0.00	$26,508.85	$0.00	$0.00	$0.00	$0.00
13310000	501410	P&Z CTY BRD PER DIEM	$3,500.00	$3,360.00	$3,500.00	$3,500.00	$3,500.00	$3,500.00
13310000	511510	P&Z SOCIAL SECURITY	$16,903.00	$16,187.12	$17,847.00	$18,752.00	$18,752.00	$18,752.00
13310000	511520	P&Z RETIREMENT	$15,113.00	$15,258.83	$16,546.00	$17,518.00	$17,518.00	$17,518.00
13310000	511530	P&Z ST/LT DISABILITY INS	$2,715.00	$2,529.49	$2,869.00	$3,310.00	$3,310.00	$3,310.00
13310000	511540	P&Z HEALTH INSURANCE	$64,852.00	$51,999.38	$52,350.00	$45,428.00	$45,428.00	$45,428.00
13310000	511550	P&Z LIFE INSURANCE	$0.00	$183.58	$190.00	$185.00	$185.00	$185.00
13310000	511560	P&Z WORKERS COMP	$4,351.00	$4,415.07	$3,992.00	$4,103.00	$4,103.00	$4,103.00
13310000	522100	P&Z CONTRACTED SERVICES	$5,000.00	$0.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00
13310000	522250	P&Z TELEPHONE	$300.00	$193.58	$300.00	$300.00	$300.00	$300.00
13310000	522410	P&Z MOTOR VEHICLE MAINTENANCE	$1,500.00	$456.35	$1,500.00	$1,500.00	$1,500.00	$1,500.00
13310000	533110	P&Z POSTAGE/BOX RENT	$1,200.00	$2,544.19	$1,200.00	$1,200.00	$1,200.00	$1,200.00
13310000	533120	P&Z OFFICE STATIONERY,ETC	$350.00	$12.00	$350.00	$350.00	$350.00	$350.00
13310000	533130	P&Z PRINTING/DUPLICATING	$1,500.00	$781.17	$1,500.00	$1,500.00	$1,500.00	$1,500.00
13310000	533140	P&Z SMALL ITEMS OF EQUIP	$1,000.00	$11.99	$1,000.00	$1,000.00	$1,000.00	$1,000.00
13310000	533190	P&Z OTHER OFFICE SUPPLIES	$750.00	$732.57	$750.00	$750.00	$750.00	$750.00
13310000	533210	P&Z PUBLICATN OF LEGAL NOTICES	$1,500.00	$0.00	$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	$40.90	$200.00	$200.00	$200.00	$200.00
13310000	533250	P&Z REG FEES/TUITION	$1,300.00	$1,250.00	$1,300.00	$1,300.00	$1,300.00	$1,300.00
13310000	533350	P&Z MEALS	$225.00	$168.49	$225.00	$225.00	$225.00	$225.00
13310000	533360	P&Z LODGING	$1,300.00	$975.90	$1,300.00	$1,300.00	$1,300.00	$1,300.00
13310000	533390	P&Z MILEAGE	$0.00	$835.87	$0.00	$0.00	$0.00	$0.00
13310000	533510	P&Z FUEL & ADDITIVES	$5,100.00	$1,582.01	$5,100.00	$5,100.00	$5,100.00	$5,100.00
13310000	533974	P&Z ADDRESS SIGNS	$2,500.00	$2,700.68	$2,500.00	$2,500.00	$2,500.00	$2,500.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
13310000	588110	P&Z NEW AUTOMOBILES ($5,000+)	$0.00	$0.00	$30,000.00	$0.00	$0.00	$0.00
TOTAL	**13310000 PLANNING AND ZONING**		$283,648.00	$199,837.32	$275,701.00	$282,586.00	$282,586.00	$282,586.00
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)	($6,470.00)	($4,500.00)	($4,500.00)	($4,500.00)	($4,500.00)
13320000	499210	P&Z SURVYR TRANSFR FRM GEN FND	$0.00	($6,848.78)	$0.00	$0.00	$0.00	$0.00
13320000	499230	SURVEYOR TRANSFER FR DEBT SERV	($35,000.00)	($35,000.00)	$0.00	$0.00	$0.00	$0.00
13320000	501110	P&Z SURVEYOR SALARIES/WAGES	$149,830.00	$128,185.74	$160,667.00	$138,935.00	$138,935.00	$138,935.00
13320000	501180	P&Z SURVEY NON PRD CT,ST,VT,SS	$0.00	$24,215.89	$0.00	$0.00	$0.00	$0.00
13320000	501360	P&Z SURVEYOR UNUSED BENEFITS	$0.00	$27.41	$0.00	$0.00	$0.00	$0.00
13320000	511510	P&Z SURVEYOR SOCIAL SECURITY	$11,598.00	$10,987.12	$12,437.00	$10,776.00	$10,776.00	$10,776.00
13320000	511520	P&Z RETIREMENT	$9,869.00	$10,167.90	$11,014.00	$10,213.00	$10,213.00	$10,213.00
13320000	511530	P&Z SURVEY ST/LT DISABILTY INS	$1,773.00	$1,747.37	$1,910.00	$1,929.00	$1,929.00	$1,929.00
13320000	511540	P&Z SURVEYOR HEALTH INSURANCE	$29,919.00	$29,478.62	$29,677.00	$36,291.00	$36,291.00	$36,291.00
13320000	511550	P&Z SURVEYOR LIFE INSURANCE	$0.00	$111.27	$122.00	$122.00	$122.00	$122.00
13320000	511560	P&Z SURVEYOR WORKERS COMP	$3,790.00	$3,833.15	$3,593.00	$2,984.00	$2,984.00	$2,984.00
13320000	522100	P&Z SURVEYOR CONTRACTED SRVC	$3,000.00	$4,424.55	$3,000.00	$3,000.00	$3,000.00	$3,000.00
13320000	522140	P&Z DATA PROCESSING CONT SRVCS	$2,000.00	$862.66	$2,000.00	$2,000.00	$2,000.00	$2,000.00
13320000	522250	P&Z SURVEYOR TELEPHONE	$150.00	$62.82	$150.00	$150.00	$150.00	$150.00
13320000	522410	P&Z SURVEY MOTOR VEHICLE MAINT	$1,500.00	$183.19	$1,500.00	$1,500.00	$1,500.00	$1,500.00
13320000	522490	P&Z SURVEY OFFICE EQP SRVC AGR	$1,500.00	$1,318.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00
13320000	533130	P&Z SURVEYOR PRINT/DUPLICATE	$500.00	$0.44	$500.00	$500.00	$500.00	$500.00
13320000	533140	P&Z SURVEYOR SML ITEMS EQUIP	$1,500.00	$1,875.76	$1,500.00	$1,500.00	$1,500.00	$1,500.00
13320000	533180	P&Z SURVEYOR FREIGHT	$0.00	$81.69	$0.00	$0.00	$0.00	$0.00
13320000	533190	P&Z SURVEY OTHER OFFICE SUPPL	$250.00	$0.00	$250.00	$250.00	$250.00	$250.00
13320000	533240	P&Z SURVEYOR MEMBERSHIP DUES	$450.00	$310.00	$450.00	$450.00	$450.00	$450.00
13320000	533241	P&Z SURVEYOR LICENSURE FEES	$100.00	$69.53	$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	$80.57	$75.00	$75.00	$75.00	$75.00
13320000	533360	P&Z SURVEYOR LODGING	$700.00	$560.00	$700.00	$700.00	$700.00	$700.00
13320000	533510	P&Z SURVEYOR FUEL & ADDITIVES	$3,500.00	$2,147.40	$3,500.00	$3,500.00	$3,500.00	$3,500.00
13320000	533565	P&Z OPERATING MATERIALS	$6,200.00	$1,050.00	$6,200.00	$6,200.00	$6,200.00	$6,200.00
13320000	588110	P&Z SURVEY NEW AUTO ($5,000+)	$35,000.00	$34,344.00	$0.00	$0.00	$0.00	$0.00
13320000	588140	P&Z FIELD EQUIPMENT ($5,000+)	$15,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**13320000 SURVEYOR**		$237,154.00	$208,556.30	$234,795.00	$216,625.00	$216,625.00	$216,625.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
TOTAL	**100 GENERAL FUND**		$520,802.00	$408,393.62	$510,496.00	$499,211.00	$499,211.00	$499,211.00
310 LAND INFORMATION SPECIAL REV								
33300000 LAND INFORMATION								
33300000	432775	LAND INF ST AID BASE BUDGET GR	($50,000.00)	($58,112.00)	($50,000.00)	($50,000.00)	($50,000.00)	($50,000.00)
33300000	432777	LAND INF ST AID TRAINING GRANT	($1,000.00)	($1,000.00)	($1,000.00)	($1,000.00)	($1,000.00)	($1,000.00)
33300000	432779	LAND INF ST AID STRATEGIC IN G	($10,000.00)	($20,000.00)	($20,000.00)	($45,000.00)	($45,000.00)	($45,000.00)
33300000	432785	LAND INFO NG911 GRANT	$0.00	($57,332.50)	$0.00	$0.00	$0.00	$0.00
33300000	460000	LAND INF LAND RECORDS FEES	($50,000.00)	($44,640.00)	($50,000.00)	($50,000.00)	($50,000.00)	($50,000.00)
33300000	466221	LAND INFORMATION LOCAL REVENUE	($2,500.00)	($334.10)	($2,500.00)	($2,500.00)	($2,500.00)	($2,500.00)
33300000	499210	LAND INF TRANSFER FROM GEN FND	$0.00	($3,904.68)	$0.00	$0.00	$0.00	$0.00
33300000	499500	LAND INF FUND BAL APPLIED BDGT	($7,264.00)	$0.00	($7,547.00)	($38,309.00)	($38,309.00)	($38,309.00)
33300000	501110	LAND INF SALARIES/WAGES	$81,369.00	$72,094.39	$87,709.00	$91,900.00	$91,900.00	$91,900.00
33300000	501180	LAND INF NON PROD CT,ST,VT,SS	$0.00	$12,570.29	$0.00	$0.00	$0.00	$0.00
33300000	511510	LAND INF SOCIAL SECURITY	$6,303.00	$6,227.57	$6,795.00	$7,128.00	$7,128.00	$7,128.00
33300000	511520	LAND INF RETIREMENT	$5,727.00	$5,894.77	$6,395.00	$6,755.00	$6,755.00	$6,755.00
33300000	511530	LAND INF ST/LT DISABILITY INS	$1,029.00	$1,011.94	$1,109.00	$1,276.00	$1,276.00	$1,276.00
33300000	511540	LAND INF HEALTH INSURANCE	$17,579.00	$17,273.31	$17,388.00	$18,089.00	$18,089.00	$18,089.00
33300000	511550	LAND INFO LIFE INSURANCE	$0.00	$62.90	$63.00	$63.00	$63.00	$63.00
33300000	511560	LAND INF WORKERS COMPENSATION	$132.00	$2,129.53	$1,963.00	$1,973.00	$1,973.00	$1,973.00
33300000	522100	LAND INF CONT SRV LAND RECORDS	$3,250.00	$4,224.00	$4,250.00	$4,250.00	$4,250.00	$4,250.00
33300000	522250	LAND INF TELEPHONE	$100.00	$31.41	$100.00	$100.00	$100.00	$100.00
33300000	533130	LAND INF PRINTING/DUPLICATING	$1,500.00	$493.25	$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	$401.37	$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	$0.00	$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
33300000	543955	LAND INFO TRAINING GRANT	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
33300000	543964	LAND INFO NG911 GRANT PRJ EXP	$0.00	$57,332.50	$0.00	$0.00	$0.00	$0.00
33300000	543967	LAND INFO PRJ-ORTHOPHOTOGRAPHY	$0.00	$0.00	$0.00	$50,000.00	$50,000.00	$50,000.00
TOTAL	**33300000 LAND INFORMATION**		$0.00	($5,511.05)	$0.00	$0.00	$0.00	$0.00
TOTAL	**310 LAND INFORMATION SPECIAL REV**		$0.00	($5,511.05)	$0.00	$0.00	$0.00	$0.00
TOTAL	**33 PLANNING, ZONING & LAND INFO**		$520,802.00	$402,882.57	$510,496.00	$499,211.00	$499,211.00	$499,211.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
34 CORONER								
100 GENERAL FUND								
13410000 CORONER								
13410000	460000	CORONER CREMATION FEES	($30,000.00)	($29,400.00)	($30,000.00)	($30,000.00)	($30,000.00)	($30,000.00)
13410000	465233	CORONER MISC FEES	($3,000.00)	($5,300.00)	($3,000.00)	($3,000.00)	($3,000.00)	($3,000.00)
13410000	499210	CORONER TRANSFER FROM GEN FUND	$0.00	($277.00)	$0.00	$0.00	($20,000.00)	($20,000.00)
13410000	499230	CRNR TRANSFR FROM DEBT SRV FND	$0.00	$0.00	$0.00	$0.00	($20,000.00)	($20,000.00)
13410000	501110	CORONER SALARIES/WAGES	$8,000.00	$7,135.01	$8,000.00	$8,500.00	$8,500.00	$8,500.00
13410000	501350	CORONER SPECIAL PAY/ON CALL	$0.00	$950.00	$0.00	$0.00	$0.00	$0.00
13410000	501480	CORONER PER DIEM	$30,000.00	$27,832.11	$30,000.00	$30,000.00	$30,000.00	$30,000.00
13410000	511510	CORONER SOCIAL SECURITY	$2,600.00	$2,747.84	$2,600.00	$2,295.00	$2,945.00	$2,945.00
13410000	511520	CORONER RETIREMENT	$1,000.00	$0.00	$1,000.00	$0.00	$0.00	$0.00
13410000	511560	CORONER WORKERS COMP	$1,400.00	$894.97	$1,400.00	$635.00	$815.00	$815.00
13410000	522250	CORONER TELEPHONE	$700.00	$943.39	$700.00	$750.00	$750.00	$750.00
13410000	522580	CORONER MEDICAL/PSYCH/PROF	$38,000.00	$21,542.00	$38,000.00	$42,000.00	$42,000.00	$42,000.00
13410000	533110	CORONER POSTAGE/BOX RENT	$100.00	$39.10	$100.00	$50.00	$50.00	$50.00
13410000	533130	CORONER PRINTING/DUPLICATING	$300.00	$32.08	$300.00	$150.00	$150.00	$150.00
13410000	533140	CORONER SMALL ITEMS OF EQUIP	$1,000.00	$124.82	$1,000.00	$1,000.00	$1,000.00	$1,000.00
13410000	533190	CORONER OTHER OFFICE SUPPLIES	$500.00	$436.07	$500.00	$500.00	$500.00	$500.00
13410000	533240	CORONER MEMBERSHIP DUES	$200.00	$0.00	$200.00	$200.00	$200.00	$200.00
13410000	533250	CORONER REG FEES/TUITION	$300.00	$51.75	$300.00	$400.00	$400.00	$400.00
13410000	533350	CORONER MEALS	$100.00	$74.92	$100.00	$150.00	$150.00	$150.00
13410000	533360	CORONER LODGING	$300.00	$0.00	$300.00	$400.00	$400.00	$400.00
13410000	533390	CORONER MILEAGE	$1,500.00	$2,184.84	$1,500.00	$1,500.00	$1,500.00	$1,500.00
13410000	533500	CORONER VEHICLE PARTS, MAINT	$1,000.00	$837.96	$1,000.00	$1,000.00	$1,000.00	$1,000.00
13410000	533510	CORONER - FUEL	$900.00	$777.16	$900.00	$800.00	$800.00	$800.00
13410000	588110	CORONER - AUTOMOBILES	$0.00	$0.00	$0.00	$40,000.00	$40,000.00	$40,000.00
TOTAL	**13410000 CORONER**		$54,900.00	$31,627.02	$54,900.00	$97,330.00	$58,160.00	$58,160.00
TOTAL	**100 GENERAL FUND**		$54,900.00	$31,627.02	$54,900.00	$97,330.00	$58,160.00	$58,160.00
TOTAL	**34 CORONER**		$54,900.00	$31,627.02	$54,900.00	$97,330.00	$58,160.00	$58,160.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
39 GENERAL-NO DEPT								
100 GENERAL FUND								
13900000 GENERAL FUND NO DEPT								
13900000	411110	GENERAL PROPERTY TAXES	($6,812,416.00)	($6,812,416.00)	($7,268,844.00)	($14,543,269.00)	($7,867,613.00)	($7,867,613.00)
13900000	411115	PROP TAX DISSOLVED TID DISTR	$0.00	($255,872.24)	$0.00	$0.00	$0.00	$0.00
13900000	411140	FOREST CROP TAXES FROM DISTR	($20,000.00)	($88,640.90)	($20,000.00)	($20,000.00)	($20,000.00)	($20,000.00)
13900000	411160	PERSONAL PROPERTY TAX AID	($478,954.00)	($478,954.78)	($478,954.00)	($478,954.00)	($478,954.00)	($478,954.00)
13900000	411210	CTY SHARE STATE SALES TAX	($200.00)	($483.16)	($200.00)	($200.00)	($200.00)	($200.00)
13900000	411800	INTEREST ON TAXES	($180,000.00)	($203,940.76)	($180,000.00)	($180,000.00)	($180,000.00)	($180,000.00)
13900000	432020	STATE SHARED TAXES	($3,072,313.00)	($3,080,398.09)	($3,168,514.00)	($3,168,514.00)	($3,258,056.00)	($3,258,056.00)
13900000	432030	EXEMPT COMPUTER STATE AID	($10,000.00)	($21,655.82)	($10,000.00)	($10,000.00)	($10,000.00)	($10,000.00)
13900000	432040	PAY IN LIEU OF TAXES FED PRO	($6,000.00)	($156.00)	($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	($4,864.72)	$0.00	$0.00	$0.00	$0.00
13900000	477410	CONTRIBUTION FROM POWER LINE	($30,000.00)	($32,412.00)	($30,000.00)	($30,000.00)	($30,000.00)	($30,000.00)
13900000	477500	REVENUE FLEX FORFEITURES	$0.00	($11,675.39)	$0.00	$0.00	$0.00	$0.00
13900000	478210	RENT OF COUNTY OFFICES/BLDNGS	($5,000.00)	($72,879.42)	($5,000.00)	($5,000.00)	($5,000.00)	($5,000.00)
13900000	478450	CREDIT CARD CASH REWARDS	$0.00	($2,850.00)	$0.00	$0.00	$0.00	$0.00
13900000	488110	INTEREST ON GENERAL FUND INV	($1,000,000.00)	($2,191,597.52)	($1,000,000.00)	($1,100,000.00)	($1,900,000.00)	($1,900,000.00)
13900000	498320	SALE OF PROPERTY LOTS	$0.00	($73,874.00)	$0.00	$0.00	$0.00	$0.00
13900000	499220	TRANSFER FROM SPECIAL REVENUE	($1,612,600.00)	($1,621,132.00)	($1,000,000.00)	($1,000,000.00)	($1,551,000.00)	($1,551,000.00)
13900000	499230	TRANSFER FROM DEBT SERVICE FND	($377,255.00)	($377,255.00)	($375,000.00)	$0.00	$0.00	$0.00
13900000	499500	FUND BAL APPLIED BUDGET MEMO	($4,670,007.00)	$0.00	($4,829,367.00)	($745,625.00)	($4,395,492.00)	($4,395,492.00)
13900000	537500	FLEX PLAN EXPENDITURES	$0.00	$3,849.86	$0.00	$0.00	$0.00	$0.00
13900000	547510	SUNDRY & PRIOR YEARS EXPENSES	$0.00	$6,805.69	$0.00	$0.00	$0.00	$0.00
13900000	579000	CONTINGENT FUND NO LINE DETAIL	$1,800,000.00	$924,302.98	$1,800,000.00	$1,800,000.00	$2,400,000.00	$2,400,000.00
13900000	579210	TRANSFER GEN FUND CO SALES TAX	($3,124,666.00)	($3,124,666.00)	($3,235,155.00)	($3,591,900.00)	($3,591,900.00)	($3,591,900.00)
13900000	579290	TRANSFER TO SPECIAL REV FUND	$0.00	$0.00	$20,000.00	$0.00	$0.00	$0.00
TOTAL	**13900000 GENERAL FUND NO DEPT**		($19,619,411.00)	($17,540,765.27)	($19,807,034.00)	($23,099,462.00)	($20,914,215.00)	($20,914,215.00)
13920000 DUPLICATING MACHINE								
13920000	533130	COPIER NO LINE DETAIL	$0.00	$5,238.77	$0.00	$0.00	$0.00	$0.00
TOTAL	**13920000 DUPLICATING MACHINE**		$0.00	$5,238.77	$0.00	$0.00	$0.00	$0.00
13925000 PROPERTY & LIABILITY INSURANCE								

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
13925000	477435	PROPERTY/LIABILITY INSURANCE	($225,000.00)	($289,281.51)	($225,000.00)	($225,000.00)	($225,000.00)	($225,000.00)
13925000	545135	PROP/LIA INS DED ESCROW ACCT	$150,000.00	$156,713.46	$150,000.00	$150,000.00	$150,000.00	$150,000.00
13925000	555110	PROPERTY/LIABILITY INS BLDGS	$104,300.00	$95,226.00	$98,100.00	$101,705.00	$101,705.00	$101,705.00
13925000	555120	PROPERTY/LIABILTY INS VEHICLES	$35,600.00	$38,686.00	$39,845.00	$39,845.00	$39,845.00	$39,845.00
13925000	555130	PROPERTY/LIABILITY INSURANCE	$202,700.00	$290,494.00	$299,000.00	$239,000.00	$239,000.00	$239,000.00
13925000	555140	PROPERTY/LIABILITY INS BONDING	$5,100.00	$1,530.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00
13925000	555150	PROPERTY/LIABILITY INS BOILER	$9,300.00	$10,854.00	$11,100.00	$11,100.00	$11,100.00	$11,100.00
TOTAL	**13925000**	**PROPERTY & LIABILITY INSURANCE**	$282,000.00	$304,221.95	$375,045.00	$318,650.00	$318,650.00	$318,650.00
13930000 ECONOMIC & TOURISM PROMOTION								
13930000	501410	ECO/TOUR PROM CTY BRD PER DIEM	$1,000.00	$400.00	$1,400.00	$1,400.00	$1,400.00	$1,400.00
13930000	511510	ECO/TOUR PROM SOCIAL SECURITY	$77.00	$30.62	$107.00	$107.00	$107.00	$107.00
13930000	511560	ECO/TOUR PROM WORKERS COMP	$25.00	$14.21	$31.00	$30.00	$30.00	$30.00
13930000	533390	ECO/TOUR PROM MILEAGE	$600.00	$204.40	$600.00	$600.00	$600.00	$600.00
13930000	543960	ECO/TOUR PROM ECON DEVELP CORP	$112,000.00	$112,000.00	$112,000.00	$117,000.00	$117,000.00	$117,000.00
13930000	543961	ECO/TOUR PROM WE CENT REG PLAN	$15,605.00	$15,605.00	$15,871.00	$17,994.00	$17,994.00	$17,994.00
TOTAL	**13930000**	**ECONOMIC & TOURISM PROMOTION**	$129,307.00	$128,254.23	$130,009.00	$137,131.00	$137,131.00	$137,131.00
13940000 SPECIAL ACCOUNTING & AUDIT								
13940000	522130	SPECIAL AUDITING/ACCOUNTING	$69,000.00	$66,301.57	$71,000.00	$74,000.00	$74,000.00	$74,000.00
13940000	522131	ACCOUNTING - INDIRECT COSTS	$5,000.00	$4,700.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00
TOTAL	**13940000**	**SPECIAL ACCOUNTING & AUDIT**	$74,000.00	$71,001.57	$76,000.00	$79,000.00	$79,000.00	$79,000.00
13980000 CLARK COUNTY LIBRARY COMMITTEE								
13980000	501410	CC LIB COM CTY BRD PER DIEM	$1,680.00	$3,080.00	$2,800.00	$2,700.00	$2,700.00	$2,700.00
13980000	511510	CC LIB COM SOCIAL SECURITY	$129.00	$235.77	$214.00	$207.00	$207.00	$207.00
13980000	511560	CC LIB COM WORKERS COMP	$42.00	$93.21	$62.00	$57.00	$57.00	$57.00
13980000	525970	CC LIB COM PAYMENTS IN CTY	$554,013.00	$554,012.44	$470,756.00	$454,197.00	$454,197.00	$454,197.00
13980000	525975	CC LIB COM PAYMNT OUT OF CTY	$88,350.00	$88,349.94	$87,969.00	$89,870.00	$89,870.00	$89,870.00
13980000	533110	CC LIB COM POSTAGE/BOX RENT	$25.00	$0.00	$25.00	$50.00	$50.00	$50.00
13980000	533130	CC LIB COM PRINTING/DUPLICATNG	$25.00	$0.00	$25.00	$50.00	$50.00	$50.00
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	$646.66	$600.00	$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

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
TOTAL	**13980000 CLARK COUNTY LIBRARY COMMITTEE**		$648,964.00	$650,305.69	$566,851.00	$552,131.00	$552,131.00	$552,131.00
13990000 CDBG LOANS-HOUSING AUTHORITY								
13990000	476830	CDBG LOAN HSNG ATHRY REPAYMENT	($200,000.00)	($122,567.51)	($200,000.00)	($200,000.00)	($200,000.00)	($200,000.00)
13990000	488112	CDBG HSNG ATHRTY INTEREST	$0.00	($159.87)	$0.00	$0.00	$0.00	$0.00
13990000	533800	CDBG LOANS HOUSNG AUTH ADM EXP	$0.00	$6,409.64	$0.00	$0.00	$0.00	$0.00
13990000	547600	CDBG LOANS HOUSING AUTH LOANS	$200,000.00	$95,110.51	$200,000.00	$200,000.00	$200,000.00	$200,000.00
TOTAL	**13990000 CDBG LOANS-HOUSING AUTHORITY**		$0.00	($21,207.23)	$0.00	$0.00	$0.00	$0.00
TOTAL	**100 GENERAL FUND**		($18,485,140.00)	($16,402,950.29)	($18,659,129.00)	($22,012,550.00)	($19,827,303.00)	($19,827,303.00)
101 GENERAL FUND-COUNTY SALES TAX								
39050000 GEN FUND SALES TAX								
39050000	411200	COUNTY SALES TAX	($1,400,000.00)	($1,400,000.00)	($1,550,000.00)	($1,557,000.00)	($1,657,000.00)	($1,657,000.00)
39050000	411205	COUNTY SALES TAX OVER BUDGET	$0.00	($2,091,899.32)	$0.00	$0.00	$0.00	$0.00
39050000	499500	CO SALES TAX FUND BAL APPLIED	($1,744,666.00)	$0.00	($1,785,155.00)	($2,091,900.00)	($2,091,900.00)	($2,091,900.00)
39050000	579210	TRANSFER GEN FUND CO SALES TAX	$3,144,666.00	$3,144,666.00	$3,335,155.00	$3,591,900.00	$3,611,900.00	$3,611,900.00
TOTAL	**39050000 GEN FUND SALES TAX**		$0.00	($347,233.32)	$0.00	($57,000.00)	($137,000.00)	($137,000.00)
TOTAL	**101 GENERAL FUND-COUNTY SALES TAX**		$0.00	($347,233.32)	$0.00	($57,000.00)	($137,000.00)	($137,000.00)
TOTAL	**39 GENERAL-NO DEPT**		($18,485,140.00)	($16,750,183.61)	($18,659,129.00)	($22,069,550.00)	($19,964,303.00)	($19,964,303.00)

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
41 EMERGENCY MANAGEMENT								
100 GENERAL FUND								
14110000 EMERGENCY MANAGEMENT								
14110000	432800	STATE AID EMERGENCY MANAGEMENT	($39,996.00)	($40,377.15)	($39,996.00)	($40,377.00)	($40,377.00)	($40,377.00)
14110000	465176	EMERGENCY MGT MISC REVENUE	$0.00	($6,818.62)	$0.00	($2,100.00)	($2,100.00)	($2,100.00)
14110000	499210	EMRG MGT TRANSFER FRM GEN FUND	$0.00	($1,482.36)	$0.00	$0.00	$0.00	$0.00
14110000	501110	EM SALARIES/WAGES	$94,104.00	$84,214.65	$98,823.00	$104,481.00	$104,481.00	$104,481.00
14110000	501180	EM NON PROD CT,ST,VT,SS	$0.00	$11,073.25	$0.00	$0.00	$0.00	$0.00
14110000	501360	EM UNUSED BENEFITS	$0.00	$0.00	$0.00	$3,243.00	$3,243.00	$3,243.00
14110000	511510	EM SOCIAL SECURITY	$7,290.00	$7,040.06	$7,656.00	$8,352.00	$8,352.00	$8,352.00
14110000	511520	EM RETIREMENT	$5,373.00	$5,370.28	$5,828.00	$6,395.00	$6,395.00	$6,395.00
14110000	511530	EM ST/LT DISABILITY INS	$1,190.00	$1,056.14	$1,249.00	$1,451.00	$1,451.00	$1,451.00
14110000	511540	EM HEALTH INSURANCE	$19,656.00	$19,451.03	$19,583.00	$20,366.00	$20,366.00	$20,366.00
14110000	511550	EM LIFE INSURANCE	$0.00	$47.18	$47.00	$47.00	$47.00	$47.00
14110000	511560	EM WORKERS COMP	$1,961.00	$2,406.89	$2,212.00	$2,312.00	$2,312.00	$2,312.00
14110000	522100	EM CONTRACTED SERVICES	$6,250.00	$15,236.93	$6,250.00	$6,250.00	$6,250.00	$6,250.00
14110000	522250	EM TELEPHONE	$2,500.00	$2,517.36	$2,500.00	$2,600.00	$2,600.00	$2,600.00
14110000	522410	EM MOTOR VEHICLE MAINTENANCE	$1,500.00	$1,221.22	$1,500.00	$1,500.00	$1,500.00	$1,500.00
14110000	525560	EM ELECTRICITY - COMM SYSTEM	$13,500.00	$12,258.56	$13,500.00	$13,500.00	$13,500.00	$13,500.00
14110000	525575	EM LP GAS - COMM SYSTEM-GENRTR	$2,500.00	$628.63	$2,500.00	$2,500.00	$2,500.00	$2,500.00
14110000	533110	EM POSTAGE/BOX RENT	$200.00	$0.69	$200.00	$100.00	$100.00	$100.00
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	$65.64	$500.00	$200.00	$200.00	$200.00
14110000	533140	EM SMALL ITEMS OF EQUIP	$5,000.00	$510.00	$0.00	$5,000.00	$5,000.00	$5,000.00
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	$67.86	$300.00	$300.00	$300.00	$300.00
14110000	533240	EM MEMBERSHIP DUES	$250.00	$75.00	$250.00	$250.00	$250.00	$250.00
14110000	533250	EM REG FEES/TUITION	$450.00	$154.43	$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	$14.00	$100.00	$250.00	$250.00	$250.00
14110000	533360	EM LODGING	$600.00	$196.00	$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	$4,000.00	$2,377.83	$4,000.00	$4,000.00	$4,000.00	$4,000.00
14110000	588140	EM EQUIPMENT ($5,000+)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**14110000 EMERGENCY MANAGEMENT**		$128,228.00	$117,305.50	$129,052.00	$142,670.00	$142,670.00	$142,670.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
14110610 EMERGENCY MGNT - SARA PROJECT								
14110610	432810	STATE AID SARA PROJECT	($11,129.00)	($11,309.81)	($11,129.00)	($11,309.00)	($11,309.00)	($11,309.00)
14110610	499210	EM SARA TRANSFER FROM GEN FUND	$0.00	($494.04)	$0.00	$0.00	$0.00	$0.00
14110610	501110	EM SARA SALARIES/WAGES	$31,368.00	$28,071.63	$32,941.00	$34,827.00	$34,827.00	$34,827.00
14110610	501180	EM SARA NON PROD CT,ST,VT,SS	$0.00	$3,691.15	$0.00	$0.00	$0.00	$0.00
14110610	501360	EM SARA UNUSED BENEFITS	$0.00	$0.00	$0.00	$1,081.00	$1,081.00	$1,081.00
14110610	511510	EM SARA SOCIAL SECURITY	$2,430.00	$2,346.84	$2,552.00	$2,784.00	$2,784.00	$2,784.00
14110610	511520	EM SARA RETIREMENT	$1,791.00	$1,790.21	$1,943.00	$2,132.00	$2,132.00	$2,132.00
14110610	511530	EM SARA ST/LT DISABILITY INS	$397.00	$352.18	$416.00	$484.00	$484.00	$484.00
14110610	511540	EM SARA HEALTH INSURANCE	$6,552.00	$6,484.11	$6,527.00	$6,789.00	$6,789.00	$6,789.00
14110610	511550	EM SARA LIFE INSURANCE	$0.00	$15.73	$16.00	$16.00	$16.00	$16.00
14110610	511560	EM SARA WORKERS COMP	$654.00	$802.46	$737.00	$771.00	$771.00	$771.00
14110610	522100	EM SARA CONTRACTED SERVICES	$0.00	$1,781.36	$0.00	$0.00	$0.00	$0.00
14110610	522250	EM SARA TELEPHONE	$500.00	$839.06	$500.00	$850.00	$850.00	$850.00
14110610	522410	EM SARA MOTOR VEHICLE MAINT	$0.00	$348.74	$0.00	$500.00	$500.00	$500.00
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	$0.00	$100.00	$100.00	$100.00	$100.00
14110610	533240	EM SARA MEMBERSHIP DUES	$0.00	$25.00	$0.00	$0.00	$0.00	$0.00
14110610	533250	EM SARA REG FEES/TUITION	$250.00	$51.47	$250.00	$250.00	$250.00	$250.00
14110610	533260	EM SARA PROJECT ADVERTISING	$300.00	$228.87	$300.00	$300.00	$300.00	$300.00
14110610	533350	EM SARA MEALS	$0.00	$0.00	$0.00	$150.00	$150.00	$150.00
14110610	533360	EM SARA LODGING	$150.00	$0.00	$150.00	$100.00	$100.00	$100.00
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	$792.62	$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 MGNT - SARA PROJECT**		$44,763.00	$35,817.58	$46,703.00	$51,225.00	$51,225.00	$51,225.00
TOTAL	**100 GENERAL FUND**		$172,991.00	$153,123.08	$175,755.00	$193,895.00	$193,895.00	$193,895.00
TOTAL	**41 EMERGENCY MANAGEMENT**		$172,991.00	$153,123.08	$175,755.00	$193,895.00	$193,895.00	$193,895.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
42 SHERIFF								
100 GENERAL FUND								
14210000 SHERIFF								
14210000	432230	STATE AID FOR POLICE INSTRUCTN	($10,000.00)	($37,955.76)	($10,000.00)	($10,000.00)	($10,000.00)	($10,000.00)
14210000	432235	STATE AID MISC SHERIFF REV	($16,000.00)	($10,823.49)	($16,000.00)	($16,000.00)	($16,000.00)	($16,000.00)
14210000	432260	STATE AID REIMBURS FR DRUG INV	($6,000.00)	($3,944.00)	($6,000.00)	($6,000.00)	($6,000.00)	($6,000.00)
14210000	465210	SHERIFF REVENUES	($111,200.00)	($6,764.60)	($111,000.00)	($111,000.00)	($111,000.00)	($111,000.00)
14210000	465211	VEHICLE SALES	($15,000.00)	($51,260.50)	($15,000.00)	($15,000.00)	($15,000.00)	($15,000.00)
14210000	465213	REIMBURSEMENT INS CLAIMS	($50,000.00)	($70,101.44)	($50,000.00)	($50,000.00)	($50,000.00)	($50,000.00)
14210000	465214	REIMBURSEMENT FOR RESERVES	($10,000.00)	($1,631.72)	($10,000.00)	($10,000.00)	($10,000.00)	($10,000.00)
14210000	465216	WITNESS FEES	$0.00	($35.68)	($200.00)	($200.00)	($200.00)	($200.00)
14210000	465217	PROCESS SERVICE	($20,000.00)	($18,368.66)	($20,000.00)	($20,000.00)	($20,000.00)	($20,000.00)
14210000	465219	ESCORT FEES	($300.00)	($221.00)	($300.00)	($300.00)	($300.00)	($300.00)
14210000	465220	DOCUMENT SALES	($2,000.00)	($1,571.19)	($2,000.00)	($2,000.00)	($2,000.00)	($2,000.00)
14210000	465226	DRUG TASK FORCE REVENUES	($500.00)	$0.00	($500.00)	($500.00)	($500.00)	($500.00)
14210000	465248	SHERIFF-EVIDENCE FORFEITURE	$0.00	($247.00)	$0.00	$0.00	$0.00	$0.00
14210000	499210	CLSO TRANSFER FROM GEN FUND	($20,000.00)	($36,541.32)	$0.00	$0.00	$0.00	$0.00
14210000	499230	CLSO TRANSFR FROM DEBT SRV FND	($226,145.00)	($226,145.00)	($582,484.00)	$0.00	($339,000.00)	($339,000.00)
14210000	501110	CLSO SALARIES/WAGES	$2,756,624.00	$2,035,644.74	$2,769,990.00	$2,769,196.00	$2,769,196.00	$2,769,196.00
14210000	501115	CLSO SAL/WAGES EDUC/TRNG	$0.00	$199,380.70	$0.00	$0.00	$0.00	$0.00
14210000	501120	CLSO OVERTIME	$280,000.00	$306,053.27	$290,000.00	$300,000.00	$300,000.00	$300,000.00
14210000	501130	CLSO RESERVE OFFICERS	$100,000.00	$55,220.49	$40,000.00	$100,000.00	$100,000.00	$100,000.00
14210000	501170	CLSO PARK PATROL	$0.00	$3,552.30	$0.00	$0.00	$0.00	$0.00
14210000	501180	CLSO NON PROD CT,ST,VT,SS	$0.00	$365,709.07	$0.00	$0.00	$0.00	$0.00
14210000	501190	CLSO LONGEVITY	$4,500.00	$3,500.00	$4,500.00	$3,500.00	$3,500.00	$3,500.00
14210000	501350	CLSO SPECIAL PAY/ON CALL	$60,000.00	$69,775.08	$70,000.00	$70,000.00	$70,000.00	$70,000.00
14210000	501360	CLSO UNUSED BENEFITS	$24,000.00	$36,023.49	$35,000.00	$35,000.00	$35,000.00	$35,000.00
14210000	501410	CLSO CTY BRD PER DIEM	$5,000.00	$7,635.00	$7,000.00	$7,000.00	$7,000.00	$7,000.00
14210000	511510	CLSO SOCIAL SECURITY	$249,125.00	$228,577.53	$248,167.00	$253,680.00	$253,680.00	$253,680.00
14210000	511520	CLSO RETIREMENT	$471,007.00	$431,157.19	$455,532.00	$449,744.00	$449,744.00	$449,744.00
14210000	511530	CLSO ST/LT DISABILITY INS	$26,411.00	$22,811.49	$27,518.00	$31,390.00	$31,390.00	$31,390.00
14210000	511540	CLSO HEALTH INSURANCE	$553,664.00	$452,460.22	$491,384.00	$527,547.00	$527,547.00	$527,547.00
14210000	511550	CLSO LIFE INSURANCE	$0.00	$1,970.07	$2,103.00	$2,099.00	$2,099.00	$2,099.00
14210000	511560	CLSO WORKERS COMP	$71,393.00	$66,884.22	$65,324.00	$69,805.00	$69,805.00	$69,805.00
14210000	522100	CLSO CONTRACTED SERVICES	$85,309.00	$345,732.73	$112,944.00	$1,281,628.00	$1,265,628.00	$1,265,628.00
14210000	522220	CLSO ELECTRICITY	$3,000.00	$4,689.56	$3,000.00	$3,000.00	$3,000.00	$3,000.00
14210000	522250	CLSO TELEPHONE	$40,000.00	$58,283.95	$40,000.00	$40,000.00	$40,000.00	$40,000.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
14210000	522410	CLSO MOTOR VEHICLE MAINTENANCE	$116,664.00	$156,719.54	$117,464.00	$119,464.00	$119,464.00	$119,464.00
14210000	522420	CLSO EQUIPMENT REPAIR	$2,000.00	$2,731.83	$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	$10,205.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00
14210000	522530	CLSO SPECIAL INVESTIGATION	$5,000.00	$15,612.60	$5,000.00	$5,000.00	$5,000.00	$5,000.00
14210000	522560	CLSO BLOOD/ALCOHOL TESTS	$5,000.00	$640.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00
14210000	522580	CLSO MEDICAL/PSYCH/PROF	$3,000.00	$6,949.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00
14210000	522722	CLSO INTERPRETING FEES	$0.00	$202.50	$0.00	$0.00	$0.00	$0.00
14210000	522980	CLSO WRECKER/AMBULANCE SERVICE	$4,000.00	$6,040.50	$4,000.00	$4,000.00	$4,000.00	$4,000.00
14210000	533110	CLSO POSTAGE/BOX RENT	$1,500.00	$2,526.76	$1,500.00	$1,500.00	$1,500.00	$1,500.00
14210000	533120	CLSO OFFICE STATIONERY,ETC	$1,500.00	$1,449.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00
14210000	533130	CLSO PRINTING/DUPLICATING	$8,000.00	$867.22	$8,000.00	$8,000.00	$8,000.00	$8,000.00
14210000	533140	CLSO SMALL ITEMS OF EQUIP	$113,334.00	$141,683.33	$108,701.00	$128,701.00	$128,701.00	$128,701.00
14210000	533180	CLSO FREIGHT	$9,000.00	$2,357.67	$9,000.00	$9,000.00	$9,000.00	$9,000.00
14210000	533190	CLSO OTHER OFFICE SUPPLIES	$6,000.00	$8,195.57	$6,000.00	$6,000.00	$6,000.00	$6,000.00
14210000	533240	CLSO MEMBERSHIP DUES	$2,000.00	$2,507.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00
14210000	533250	CLSO REG FEES/TUITION	$25,000.00	$26,664.16	$30,000.00	$30,000.00	$30,000.00	$30,000.00
14210000	533260	CLSO ADVERTISING	$5,000.00	$10,395.16	$7,000.00	$7,000.00	$7,000.00	$7,000.00
14210000	533350	CLSO MEALS	$6,000.00	$5,389.11	$5,000.00	$5,000.00	$5,000.00	$5,000.00
14210000	533360	CLSO LODGING	$15,000.00	$27,422.80	$30,000.00	$30,000.00	$30,000.00	$30,000.00
14210000	533390	CLSO MILEAGE	$2,000.00	$2,660.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00
14210000	533460	CLSO CLOTHING/UNIFORMS	$11,000.00	$16,672.99	$13,000.00	$13,000.00	$13,000.00	$13,000.00
14210000	533510	CLSO FUEL & ADDITIVES	$130,100.00	$124,908.38	$129,100.00	$100,700.00	$100,700.00	$100,700.00
14210000	533950	CLSO FIREARM SUPPLIES	$3,547.00	$38,524.93	$7,802.00	$7,802.00	$7,802.00	$7,802.00
14210000	588110	CLSO NEW AUTOMOBILES ($5,000+)	$226,945.00	$235,068.00	$282,485.00	$301,009.00	$301,009.00	$301,009.00
14210000	588140	CLSO CAPITAL EQUIP ($5,000+)	$0.00	$0.00	$0.00	$39,572.00	$39,572.00	$39,572.00
TOTAL	**14210000 SHERIFF**		$4,965,478.00	$5,075,842.79	$4,639,530.00	$6,554,837.00	$6,199,837.00	$6,199,837.00
14210512 SHERIFF-SCHOOL RESOURCE OFFICR								
14210512	501180	CLSO SRO NON PROD PTO, CT,	$0.00	$2,574.72	$0.00	$0.00	$0.00	$0.00
14210512	511510	CLSO SRO SOCIAL SECURITY	$0.00	$180.80	$0.00	$0.00	$0.00	$0.00
14210512	511520	CLSO SRO RETIREMENT	$0.00	$386.47	$0.00	$0.00	$0.00	$0.00
14210512	511540	CLSO SRO HEALTH INSURANCE	$0.00	$845.64	$0.00	$0.00	$0.00	$0.00
14210512	511560	CLSO SRO WORKERS COMP	$0.00	$59.74	$0.00	$0.00	$0.00	$0.00
TOTAL	**14210512 SHERIFF-SCHOOL RESOURCE OFFICR**		$0.00	$4,047.37	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
14210559 SHERIFF K-9 PROGRAM								
14210559	465210	K9 PROGRAM REVENUE N/L FUND	$0.00	($509.16)	$0.00	$0.00	$0.00	$0.00
14210559	533140	CLSO K9 SMALL ITEMS OF EQUIP	$6,000.00	$3,326.32	$6,000.00	$6,000.00	$6,000.00	$6,000.00
TOTAL	**14210559 SHERIFF K-9 PROGRAM**		$6,000.00	$2,817.16	$6,000.00	$6,000.00	$6,000.00	$6,000.00
14210570 SHERIFF - DORCHESTER PATROL								
14210570	460000	CLSO DORCHESTER REIMB FEES	$0.00	($35,000.00)	$0.00	$0.00	$0.00	$0.00
14210570	501110	CLSO DORCHESTER PT SAL & WAGES	$0.00	$17,733.81	$0.00	$0.00	$0.00	$0.00
14210570	501120	CLSO DORCHESTER PATRL OVERTIME	$0.00	$245.04	$0.00	$0.00	$0.00	$0.00
14210570	501350	CLSO DORCHESTER SPECIAL PAYS	$0.00	($11.85)	$0.00	$0.00	$0.00	$0.00
14210570	511510	CLSO DORCHESTER P SOC SECURITY	$0.00	$1,353.96	$0.00	$0.00	$0.00	$0.00
14210570	511520	CLSO DORCHESTER PTL RETIREMENT	$0.00	$5,180.32	$0.00	$0.00	$0.00	$0.00
14210570	511540	CLSO DORCHESTER PTL HEALTH INS	$0.00	$907.14	$0.00	$0.00	$0.00	$0.00
14210570	511550	CLSO DORCHESTER P LIFE INS	$0.00	$3.54	$0.00	$0.00	$0.00	$0.00
14210570	511560	CLSO DORCHESTER P WORKERS COMP	$0.00	$413.20	$0.00	$0.00	$0.00	$0.00
TOTAL	**14210570 SHERIFF - DORCHESTER PATROL**		$0.00	($9,174.84)	$0.00	$0.00	$0.00	$0.00
14220000 COMMUNICATIONS CENTER								
14220000	432921	COMM-AMER RESCUE PLN ACT-SLFRF	$0.00	$0.00	$0.00	($1,134,909.00)	($1,134,909.00)	($1,134,909.00)
14220000	499210	COMM CNTR TRANSFR FRM GEN FUND	$0.00	($25,835.29)	$0.00	$0.00	$0.00	$0.00
14220000	501110	COM CENTER SALARIES/WAGES	$887,570.00	$576,548.02	$922,027.00	$946,178.00	$946,178.00	$946,178.00
14220000	501115	COM CENTER SAL/WAGES EDUC/TRNG	$0.00	$11,694.93	$0.00	$0.00	$0.00	$0.00
14220000	501120	COM CENTER OVERTIME	$110,000.00	$130,523.98	$120,000.00	$110,000.00	$110,000.00	$110,000.00
14220000	501130	COM CENTER RESERVE OFFICERS	$30,000.00	$20,249.43	$30,000.00	$20,000.00	$20,000.00	$20,000.00
14220000	501180	COM CNTR NON PROD CT,ST,VT,SS	$0.00	$104,822.01	$0.00	$0.00	$0.00	$0.00
14220000	501350	COM CENTER SPECIAL PAY/ON CALL	$6,000.00	$15,630.79	$20,000.00	$15,000.00	$15,000.00	$15,000.00
14220000	501360	COM CENTER UNUSED BENEFITS	$5,000.00	$2,653.22	$5,000.00	$5,000.00	$5,000.00	$5,000.00
14220000	511510	COM CENTER SOCIAL SECURITY	$80,309.00	$62,925.55	$84,814.00	$84,863.00	$84,863.00	$84,863.00
14220000	511520	COM CENTER RETIREMENT	$72,960.00	$60,317.36	$79,825.00	$80,426.00	$80,426.00	$80,426.00
14220000	511530	COM CNTR ST/LT DISABILITY INS	$11,220.00	$8,306.13	$11,656.00	$13,140.00	$13,140.00	$13,140.00
14220000	511540	COM CENTER HEALTH INSURANCE	$214,045.00	$166,348.68	$251,054.00	$200,018.00	$200,018.00	$200,018.00
14220000	511550	COM CENTER LIFE INSURANCE	$0.00	$610.32	$808.00	$789.00	$789.00	$789.00
14220000	511560	COM CENTER WORKERS COMP	$24,355.00	$20,102.79	$23,726.00	$24,971.00	$24,971.00	$24,971.00
14220000	522100	COM CENTER CONTRACTED SERVICES	$10,000.00	$9,698.36	$10,000.00	$10,000.00	$10,000.00	$10,000.00
14220000	522250	COM CENTER TELEPHONE	$0.00	$150.00	$0.00	$0.00	$0.00	$0.00
14220000	522420	COM CENTER EQUIPMENT REPAIR	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
14220000	522490	COM CNTR OFFICE EQUIP SRVC AGR	$41,481.00	$102,849.32	$173,779.00	$126,749.00	$126,749.00	$126,749.00
14220000	522580	COM CENTER MEDICAL/PSYCHL/PROF	$1,000.00	$2,125.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
14220000	522722	COM CNTR INTERPRETING FEES	$0.00	$9,232.50	$0.00	$0.00	$0.00	$0.00
14220000	533130	COM CNTR PRINTING/DUPLICATING	$2,000.00	$112.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00
14220000	533140	COM CTR SMALL ITEMS OF EQUIP	$1,000.00	$1,893.27	$1,000.00	$1,000.00	$1,000.00	$1,000.00
14220000	533180	COMMUNICATIONS CENTER FREIGHT	$100.00	$49.80	$100.00	$100.00	$100.00	$100.00
14220000	533190	COM CNTR OTHER OFFICE SUPPLIES	$1,000.00	$668.30	$1,000.00	$1,000.00	$1,000.00	$1,000.00
14220000	533250	COM CENTER REG FEES/TUITION	$6,000.00	$4,618.45	$6,000.00	$6,000.00	$6,000.00	$6,000.00
14220000	533350	COMMUNICATIONS CENTER MEALS	$800.00	$341.06	$800.00	$1,000.00	$1,000.00	$1,000.00
14220000	533360	COMMUICATIONS CENTER LODGING	$1,400.00	$2,536.07	$1,400.00	$6,000.00	$6,000.00	$6,000.00
14220000	533390	COMMUNICATIONS CENTER MILEAGE	$500.00	$148.40	$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	$0.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
14220000	588140	COM CENTER EQUIPMENT ($5,000+)	$0.00	$0.00	$0.00	$354,800.00	$354,800.00	$354,800.00
TOTAL	**14220000 COMMUNICATIONS CENTER**		$1,509,240.00	$1,289,320.45	$1,748,989.00	$878,125.00	$878,125.00	$878,125.00
14230000 JAIL								
14230000	432235	ST AID-MISC JAIL REV	$0.00	($19,380.00)	$0.00	$0.00	$0.00	$0.00
14230000	432303	PROBATION HOLDS/ES/RESTITUTION	($40,000.00)	($21,467.94)	($40,000.00)	($40,000.00)	($40,000.00)	($40,000.00)
14230000	465240	INMATE TELEPHONE COMMISSION	($20,000.00)	($1,060.01)	$0.00	$0.00	$0.00	$0.00
14230000	465241	HUBER FEES	($2,000.00)	($7,236.00)	($2,000.00)	($2,000.00)	($2,000.00)	($2,000.00)
14230000	465242	BOARD OF PRISONERS	($20,000.00)	$0.00	($20,000.00)	($20,000.00)	($20,000.00)	($20,000.00)
14230000	465243	INMATE MED/PRESCR REIMBURSEMNT	($15,000.00)	($9,415.16)	($15,000.00)	($15,000.00)	($15,000.00)	($15,000.00)
14230000	465244	CANTEEN REVENUES	($8,160.00)	($10,092.91)	($8,160.00)	($9,616.00)	($9,616.00)	($9,616.00)
14230000	465245	OTHER JAIL REVENUES	$0.00	($787.31)	$0.00	$0.00	$0.00	$0.00
14230000	465246	SOCIAL SECURITY RECOVERY FEE	$0.00	($200.00)	$0.00	$0.00	$0.00	$0.00
14230000	465247	JAIL LAUNDRY REVENUES	$0.00	($81.89)	$0.00	$0.00	$0.00	$0.00
14230000	465249	ELECTRONIC MONITORING REVENUE	($10,000.00)	($19,765.00)	($10,000.00)	($15,000.00)	($15,000.00)	($15,000.00)
14230000	499210	JAIL TRANSFER FROM GEN FUND	$0.00	($37,267.89)	$0.00	$0.00	$0.00	$0.00
14230000	501110	JAIL SALARIES/WAGES	$1,375,296.00	$995,650.41	$1,399,087.00	$1,457,084.00	$1,457,084.00	$1,457,084.00
14230000	501115	JAIL SAL/WAGES EDUC/TRNG	$0.00	$32,603.97	$0.00	$0.00	$0.00	$0.00
14230000	501120	JAIL OVERTIME	$130,000.00	$158,936.89	$120,000.00	$155,000.00	$155,000.00	$155,000.00
14230000	501130	JAIL RESERVE OFFICERS	$15,000.00	$62,456.90	$40,000.00	$60,000.00	$60,000.00	$60,000.00
14230000	501180	JAIL NON PROD CT,ST,VT,SS	$0.00	$113,910.53	$0.00	$0.00	$0.00	$0.00
14230000	501350	JAIL SPECIAL PAY/ON CALL	$8,000.00	$28,697.53	$30,000.00	$30,000.00	$30,000.00	$30,000.00
14230000	501360	JAIL UNUSED BENEFITS	$20,000.00	$5,797.87	$20,000.00	$6,000.00	$6,000.00	$6,000.00
14230000	511510	JAIL SOCIAL SECURITY	$119,775.00	$103,400.72	$124,448.00	$132,216.00	$132,216.00	$132,216.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
14230000	511520	JAIL RETIREMENT	$108,815.00	$93,713.77	$114,248.00	$136,481.00	$136,481.00	$136,481.00
14230000	511530	JAIL ST/LT DISABILITY INS	$17,386.00	$12,638.40	$17,687.00	$20,236.00	$20,236.00	$20,236.00
14230000	511540	JAIL HEALTH INSURANCE	$351,291.00	$228,430.69	$342,457.00	$311,499.00	$311,499.00	$311,499.00
14230000	511550	JAIL LIFE INSURANCE	$0.00	$920.91	$1,183.00	$1,178.00	$1,178.00	$1,178.00
14230000	511560	JAIL WORKERS COMP	$36,324.00	$32,442.95	$34,813.00	$38,904.00	$38,904.00	$38,904.00
14230000	522100	JAIL CONTRACTED SERVICES	$30,075.00	$67,186.83	$371,895.00	$71,895.00	$71,895.00	$71,895.00
14230000	522249	JAIL ELECTRONIC MONITORING FEE	$0.00	$5,527.09	$0.00	$0.00	$0.00	$0.00
14230000	522410	JAIL MOTOR VEHICLE MAINTENANCE	$28,000.00	$12,993.89	$28,000.00	$28,000.00	$28,000.00	$28,000.00
14230000	522420	JAIL EQUIPMENT REPAIR	$6,000.00	$7,289.07	$6,000.00	$6,000.00	$6,000.00	$6,000.00
14230000	522490	JAIL OFFICE EQUIP SRVC AGR	$5,000.00	$0.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00
14230000	522580	JAIL MEDICAL/PSYCH/PROF	$3,000.00	$6,168.50	$3,000.00	$3,000.00	$3,000.00	$3,000.00
14230000	522722	JAIL INTERPRETING FEES	$0.00	$1,668.69	$0.00	$0.00	$0.00	$0.00
14230000	533130	JAIL PRINTING/DUPLICATING	$2,000.00	$1,055.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00
14230000	533140	JAIL SMALL ITEMS OF EQUIP	$4,000.00	$15,842.26	$6,000.00	$6,000.00	$6,000.00	$6,000.00
14230000	533180	JAIL FREIGHT	$800.00	$1,902.42	$800.00	$800.00	$800.00	$800.00
14230000	533190	JAIL OTHER OFFICE SUPPLIES	$1,000.00	$1,136.30	$1,000.00	$1,000.00	$1,000.00	$1,000.00
14230000	533250	JAIL REG FEES/TUITION	$5,000.00	$5,279.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00
14230000	533350	JAIL MEALS	$2,000.00	$858.11	$2,000.00	$2,000.00	$2,000.00	$2,000.00
14230000	533360	JAIL LODGING	$10,000.00	$7,126.64	$10,000.00	$10,000.00	$10,000.00	$10,000.00
14230000	533390	JAIL MILEAGE	$1,000.00	$2,041.20	$1,000.00	$1,000.00	$1,000.00	$1,000.00
14230000	533425	JAIL FOOD SUPPLIES	$185,712.00	$172,161.49	$191,260.00	$197,392.00	$197,392.00	$197,392.00
14230000	533440	JAIL HOUSEHOLD/JANITOR SUPPLIE	$10,000.00	$15,190.09	$10,000.00	$10,000.00	$10,000.00	$10,000.00
14230000	533460	JAIL CLOTHING/UNIFORMS	$4,000.00	$2,072.60	$4,000.00	$4,000.00	$4,000.00	$4,000.00
14230000	533510	JAIL FUEL & ADDITIVES	$20,000.00	$7,611.24	$20,000.00	$20,000.00	$20,000.00	$20,000.00
14230000	533815	JAIL PRESCRIPTIONS/MEDICINE	$40,000.00	$79,496.49	$40,000.00	$40,000.00	$40,000.00	$40,000.00
14230000	533930	JAIL BEDDING/BATH SUPPLIES	$3,000.00	$2,293.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00
14230000	533990	JAIL CANTEEN SUPPLIES	$8,160.00	$4,067.62	$8,160.00	$8,160.00	$8,160.00	$8,160.00
TOTAL	**14230000 JAIL**		$2,435,474.00	$2,161,814.96	$2,866,878.00	$2,671,229.00	$2,671,229.00	$2,671,229.00
14240000 SHERIFFS DEPARTMENT-ERT								
14240000	533140	CLSO ERT SMALL ITEMS OF EQUIP	$25,200.00	$58,184.38	$29,600.00	$12,195.00	$12,195.00	$12,195.00
TOTAL	**14240000 SHERIFFS DEPARTMENT-ERT**		$25,200.00	$58,184.38	$29,600.00	$12,195.00	$12,195.00	$12,195.00
14245000 911								
14245000	432235	GRANT RELATING TO E911	($325,875.00)	($322,218.99)	$0.00	$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

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
14245000	588140	E911 EQUIPMENT ($5,000+)	$362,083.00	$222,953.47	$0.00	$0.00	$0.00	$0.00
TOTAL	**14245000 911**		$37,208.00	($99,265.52)	$1,000.00	$1,000.00	$1,000.00	$1,000.00
14250000 JAIL ASSESSMENT								
14250000	454120	JAIL ASSESSMENT SURCHARGE FEE	($33,738.00)	($34,332.77)	($33,738.00)	($33,720.00)	($33,720.00)	($33,720.00)
14250000	522490	JAIL ASSMNT OFF EQUIP SRVC AGR	$0.00	$1,812.24	$0.00	$0.00	$0.00	$0.00
14250000	533140	JAIL ASSMNT SML ITEMS OF EQUIP	$33,738.00	$30,557.73	$33,738.00	$33,720.00	$33,720.00	$33,720.00
TOTAL	**14250000 JAIL ASSESSMENT**		$0.00	($1,962.80)	$0.00	$0.00	$0.00	$0.00
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	$218.00	$218.00	$218.00
14255000	511560	SNOW PTRL WORKERS COMP	$60.00	$0.00	$60.00	$34.00	$34.00	$34.00
14255000	533140	SNOW PTRL SML ITEMS OF EQUIP	$400.00	$5.00	$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 LAW ENFORCEMENT**		($2,425.00)	$5.00	($2,425.00)	($2,333.00)	($2,333.00)	($2,333.00)
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	$76.00	$76.00	$76.00
14260000	511520	WATER PTRL RETIREMENT	$75.00	$0.00	$75.00	$145.00	$145.00	$145.00
14260000	511560	WATER PTRL WORKERS COMP	$20.00	$0.00	$20.00	$23.00	$23.00	$23.00
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 PATROL**		($3,255.00)	$0.00	($3,255.00)	($3,156.00)	($3,156.00)	($3,156.00)
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	$31.00	$31.00	$31.00
14265000	511560	HWY SAFETY WORKERS COMP	$10.00	$0.00	$10.00	$8.00	$8.00	$8.00
14265000	533390	HWY SAFETY MILEAGE	$50.00	$0.00	$50.00	$50.00	$50.00	$50.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
TOTAL	**14265000 HWY-SAFETY**		$490.00	$0.00	$490.00	$489.00	$489.00	$489.00
14270000 ATV PATROL								
14270000	432270	STATE AID ATV ENFORCEMENT	($30,000.00)	($2,603.59)	($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	$229.00	$229.00	$229.00
14270000	511520	ATV PTRL RETIREMENT	$500.00	$0.00	$500.00	$436.00	$436.00	$436.00
14270000	511560	ATV PTRL WORKERS COMP	$120.00	$0.00	$120.00	$68.00	$68.00	$68.00
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)	($2,593.59)	($25,630.00)	($25,717.00)	($25,717.00)	($25,717.00)
TOTAL	**100 GENERAL FUND**		$8,947,780.00	$8,479,035.36	$9,261,177.00	$10,092,669.00	$9,737,669.00	$9,737,669.00
TOTAL	**42 SHERIFF**		$8,947,780.00	$8,479,035.36	$9,261,177.00	$10,092,669.00	$9,737,669.00	$9,737,669.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
50 HEALTH & HUMAN SERVICES MULTI								
290 OPIOID EPIDEMIC SETTLEMENT								
50000000 HHS MULTI OPIOID EPDMC STLMNT								
50000000	480000	OPIOID EPIDEMIC SETTLEMENT	($34,618.00)	($73,052.86)	($73,191.00)	($53,264.00)	($53,264.00)	($53,264.00)
50000000	499500	HHS FUND BAL APPLIED-BUD MEMO	($200,000.00)	$0.00	($240,000.00)	($283,736.00)	($283,736.00)	($283,736.00)
50000000	522100	OPIOID CONTRACTED SERVICES	$0.00	$4,495.74	$0.00	$0.00	$0.00	$0.00
50000000	533140	OPIOID SMALL ITEMS OF EQUIP	$0.00	$4,779.20	$0.00	$0.00	$0.00	$0.00
50000000	543961	PROJ EXP - HHS MULTI OPIOID	$234,618.00	$0.00	$313,191.00	$337,000.00	$337,000.00	$337,000.00
50000000	588100	OPIOID CAPITAL EQUIP LAW ENFRC	$0.00	$53,535.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**50000000 HHS MULTI OPIOID EPDMC STLMNT**		$0.00	($10,242.92)	$0.00	$0.00	$0.00	$0.00
TOTAL	**290 OPIOID EPIDEMIC SETTLEMENT**		$0.00	($10,242.92)	$0.00	$0.00	$0.00	$0.00
245 HHS - HOUSING COALITION								
50010000 HHS - HOUSING COALITION								
50010000	499500	HSNG FUND BAL APPLIED-BUD MEMO	($19,000.00)	$0.00	($13,253.00)	($5,280.00)	($5,280.00)	($5,280.00)
50010000	501410	HHS HOUSING CL CO BRD PER DIEM	$3,000.00	$1,220.00	$2,000.00	$1,600.00	$1,600.00	$1,600.00
50010000	511510	HHS HOUSING CL SOCIAL SECURITY	$230.00	$93.41	$153.00	$122.00	$122.00	$122.00
50010000	511520	HHS HOUSING COALITN RETIREMENT	$100.00	$33.91	$50.00	$50.00	$50.00	$50.00
50010000	511560	HHS HOUSING CL WRK COMPENSATN	$75.00	$57.63	$50.00	$34.00	$34.00	$34.00
50010000	533390	HHS HOUSING COALITION MILEAGE	$1,000.00	$1,114.40	$1,000.00	$1,000.00	$1,000.00	$1,000.00
50010000	543961	HHS HOUSING COALITION PROJ EXP	$14,595.00	$0.00	$10,000.00	$2,474.00	$2,474.00	$2,474.00
TOTAL	**50010000 HHS - HOUSING COALITION**		$0.00	$2,519.35	$0.00	$0.00	$0.00	$0.00
TOTAL	**245 HHS - HOUSING COALITION**		$0.00	$2,519.35	$0.00	$0.00	$0.00	$0.00
TOTAL	**50 HEALTH & HUMAN SERVICES MULTI**		$0.00	($7,723.57)	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
51 AGING-ADRC								
260 AGING & DISABILITY RSRC CENTER								
51000000 ADRC-STATE GRANT FUND								
51000000	411110	ADRC GENERAL PROPERTY TAXES	$0.00	$0.00	$0.00	($37,044.00)	($37,044.00)	($37,044.00)
51000000	432700	ADRC STATE GRANT FUND	($578,451.00)	($569,592.00)	($613,265.00)	($680,027.00)	($680,027.00)	($680,027.00)
51000000	501110	ADRC SALARIES/WAGES	$325,341.00	$282,935.93	$346,672.00	$399,344.00	$399,344.00	$399,344.00
51000000	501180	ADRC NON PROD CT,ST,VT,SS	$0.00	$32,431.50	$0.00	$0.00	$0.00	$0.00
51000000	501360	ADRC UNUSED BENEFITS	$693.00	$757.59	$693.00	$2,234.00	$2,234.00	$2,234.00
51000000	501410	ADRC COUNTY BOARD PER DIEM	$6,720.00	$5,180.00	$6,720.00	$6,720.00	$6,720.00	$6,720.00
51000000	511510	ADRC SOCIAL SECURITY	$25,771.00	$22,738.32	$27,423.00	$31,659.00	$31,659.00	$31,659.00
51000000	511520	ADRC RETIREMENT	$22,897.00	$22,011.33	$25,276.00	$27,782.00	$27,782.00	$27,782.00
51000000	511530	ADRC ST/LT DISABILITY INSRNC	$4,122.00	$3,736.35	$4,391.00	$5,546.00	$5,546.00	$5,546.00
51000000	511540	ADRC HEALTH INSURANCE	$99,727.00	$89,017.40	$101,031.00	$137,077.00	$137,077.00	$137,077.00
51000000	511550	ADRC LIFE INSURANCE	$0.00	$299.41	$301.00	$364.00	$364.00	$364.00
51000000	511560	ADRC WORKERS COMPENSATION	$6,790.00	$6,470.25	$6,318.00	$7,001.00	$7,001.00	$7,001.00
51000000	522100	ADRC CONTRACTED SERVICES	$750.00	$0.00	$500.00	$50.00	$50.00	$50.00
51000000	522130	ADRC AUDITING/ACCOUNTING	$1,000.00	$1,227.00	$1,650.00	$1,650.00	$1,650.00	$1,650.00
51000000	522140	ADRC DATA PROCESSING CONT SRVC	$3,500.00	$2,249.92	$3,000.00	$2,800.00	$2,800.00	$2,800.00
51000000	522250	ADRC TELEPHONE	$2,500.00	$2,242.82	$2,500.00	$3,000.00	$3,000.00	$3,000.00
51000000	522420	ADRC EQUIPMENT REPAIR	$750.00	$0.00	$750.00	$50.00	$50.00	$50.00
51000000	533110	ADRC POSTAGE/BOX RENT	$1,000.00	$741.58	$750.00	$750.00	$750.00	$750.00
51000000	533130	ADRC PRINTING/DUPLICATING	$2,000.00	$933.65	$1,000.00	$1,000.00	$1,000.00	$1,000.00
51000000	533140	ADRC SMALL ITEMS OF EQUIPMENT	$2,000.00	$3,521.88	$1,500.00	$1,000.00	$1,000.00	$1,000.00
51000000	533150	ADRC EDUCATION & TRAINING	$0.00	$187.12	$200.00	$500.00	$500.00	$500.00
51000000	533190	ADRC OTHER OFFICE SUPPLIES	$970.00	$602.25	$1,000.00	$1,000.00	$1,000.00	$1,000.00
51000000	533240	ADRC MEMBERSHIP DUES	$250.00	$150.00	$800.00	$400.00	$400.00	$400.00
51000000	533250	ADRC REGISTRATION FEES/TUITION	$600.00	$44.00	$600.00	$600.00	$600.00	$600.00
51000000	533260	ADRC ADVERTISING	$400.00	$0.00	$250.00	$200.00	$200.00	$200.00
51000000	533280	ADRC MARKETING	$4,000.00	$10,007.61	$3,000.00	$2,000.00	$2,000.00	$2,000.00
51000000	533350	ADRC MEALS	$400.00	$32.00	$300.00	$200.00	$200.00	$200.00
51000000	533360	ADRC LODGING	$700.00	$138.00	$600.00	$600.00	$600.00	$600.00
51000000	533390	ADRC MILEAGE	$6,000.00	$7,205.80	$6,000.00	$8,000.00	$8,000.00	$8,000.00
51000000	533391	ADRC TRAINING MILEAGE	$750.00	$1,000.24	$1,200.00	$1,200.00	$1,200.00	$1,200.00
51000000	555130	ADRC LIABILITY INSURANCE	$1,400.00	$1,418.40	$1,500.00	$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
51000000	555340	ADRC AMSO INDIRECT COSTS PARTL	$46,080.00	$61,504.42	$56,000.00	$61,504.00	$61,504.00	$61,504.00

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
TOTAL	**51000000 ADRC-STATE GRANT FUND**	$0.00	$532.77	$0.00	$0.00	$0.00	$0.00
TOTAL	**260 AGING & DISABILITY RSRC CENTER**	$0.00	$532.77	$0.00	$0.00	$0.00	$0.00
TOTAL	**51 AGING-ADRC**	$0.00	$532.77	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
52 AGING								
250 AGING SPECIAL REVENUE FUND								
52103000 AGN NUTRITION CONGREGATE MEALS								
52103000	411110	CONG NUT GENERAL PROPERTY TAX	($58,925.00)	($58,925.00)	($59,272.00)	($116,452.00)	($116,452.00)	($116,452.00)
52103000	432560	NUTR C1 CONGREGATE NUTRITN GRT	($137,454.00)	($129,526.00)	($129,000.00)	($95,070.00)	($95,070.00)	($95,070.00)
52103000	465660	NUTRITION PROGRAM INCOME	($40,500.00)	($40,197.91)	($35,500.00)	($36,000.00)	($36,000.00)	($36,000.00)
52103000	499210	AG CONG NUT TRANSFR FR GEN FND	$0.00	($2,226.45)	$0.00	$0.00	$0.00	$0.00
52103000	501110	CONG NUT SALARIES/WAGES	$67,804.00	$70,529.59	$81,269.00	$78,195.00	$78,195.00	$78,195.00
52103000	501180	CONG NUT NON PROD CT,ST,VT,SS	$0.00	$8,975.82	$0.00	$0.00	$0.00	$0.00
52103000	501360	CONG NUT UNUSED BENEFITS	$554.00	$1,655.60	$554.00	$1,371.00	$1,371.00	$1,371.00
52103000	511510	CONG NUT SOCIAL SECURITY	$6,280.00	$6,019.49	$6,337.00	$6,168.00	$6,168.00	$6,168.00
52103000	511520	CONG NUT RETIREMENT	$4,688.00	$5,684.47	$5,720.00	$5,782.00	$5,782.00	$5,782.00
52103000	511530	CONG NUT ST/LT DISABILITY INS	$667.00	$883.14	$1,007.00	$1,062.00	$1,062.00	$1,062.00
52103000	511540	CONG NUT HEALTH INSURANCE	$16,895.00	$10,482.23	$13,580.00	$13,525.00	$13,525.00	$13,525.00
52103000	511550	CONG NUT LIFE INSURANCE	$0.00	$71.33	$97.00	$61.00	$61.00	$61.00
52103000	511560	CONG NUT WORKERS COMPENSATION	$1,132.00	$1,166.93	$1,113.00	$1,088.00	$1,088.00	$1,088.00
52103000	522130	CONG NUT AUDITING/ACCOUNTING	$250.00	$250.00	$500.00	$500.00	$500.00	$500.00
52103000	522180	CONG NUT CONTRACTED SRVC MEALS	$125,000.00	$106,741.30	$100,000.00	$125,000.00	$125,000.00	$125,000.00
52103000	522190	CONG NUT CONTRCTD SRVC DIETICN	$1,200.00	$786.25	$1,000.00	$1,000.00	$1,000.00	$1,000.00
52103000	522250	CONG NUT TELEPHONE	$700.00	$886.05	$600.00	$600.00	$600.00	$600.00
52103000	522420	CONG NUT EQUIPMENT REPAIR	$150.00	$0.00	$150.00	$150.00	$150.00	$150.00
52103000	533110	CONG NUT POSTAGE/BOX RENT	$175.00	$175.00	$175.00	$175.00	$175.00	$175.00
52103000	533130	CONG NUT PRINTING/DUPLICATING	$275.00	$301.35	$275.00	$275.00	$275.00	$275.00
52103000	533140	CONG NUT SMALL ITEMS OF EQPMNT	$4.00	$0.00	$25.00	$25.00	$25.00	$25.00
52103000	533190	CONG NUT OTHER OFFICE SUPPLIES	$125.00	$184.88	$125.00	$250.00	$250.00	$250.00
52103000	533240	CONG NUT MEMBERSHIP DUES	$85.00	$40.00	$50.00	$50.00	$50.00	$50.00
52103000	533250	CONG NUT REG FEES/TUITION	$200.00	$75.00	$800.00	$800.00	$800.00	$800.00
52103000	533260	CONG NUT ADVERTISING	$150.00	$0.00	$0.00	$0.00	$0.00	$0.00
52103000	533360	CONG NUT LODGING	$100.00	$49.00	$100.00	$200.00	$200.00	$200.00
52103000	533390	CONG NUT MILEAGE	$1,600.00	$1,808.63	$1,600.00	$1,800.00	$1,800.00	$1,800.00
52103000	533425	CONG NUT FOOD SUPPLIES	$100.00	$203.54	$0.00	$0.00	$0.00	$0.00
52103000	533431	CONG NUT FOOD SUPPLEMENTS	$900.00	$591.30	$800.00	$1,000.00	$1,000.00	$1,000.00
52103000	533432	CONG NUT FOOD SUPPLIES MILK	$500.00	$211.27	$600.00	$800.00	$800.00	$800.00
52103000	533440	CONG NUT HOUSEHLD/JANITOR SUP	$350.00	$57.01	$350.00	$250.00	$250.00	$250.00
52103000	533510	CONG NUT FUEL & ADDITIVES	$0.00	$75.00	$150.00	$150.00	$150.00	$150.00
52103000	533650	CONG NUT DISPOSABLE PAPER SUPP	$3,500.00	$3,495.50	$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

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
52103000	533675	CONG NUT STORAGE-TRANSPORT	$50.00	$0.00	$50.00	$100.00	$100.00	$100.00
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	$500.00	$369.00	$300.00	$500.00	$500.00	$500.00
52103000	555130	CONG NUT LIABILITY INSURANCE	$900.00	$1,073.56	$900.00	$1,200.00	$1,200.00	$1,200.00
52103000	555140	CONG NUT BONDING INSURANCE	$100.00	$0.00	$100.00	$0.00	$0.00	$0.00
52103000	555320	CONG NUT RENT OF BLDNG/OFFICES	$1,800.00	$1,800.00	$1,800.00	$1,800.00	$1,800.00	$1,800.00
TOTAL	**52103000**	**AGN NUTRITION CONGREGATE MEALS**	$0.00	($6,233.12)	$0.00	$0.00	$0.00	$0.00
52103500 AGN NUTRITION HOME DELIVERED								
52103500	411110	HD NUT GENERAL PROPERTY TAX	($485,760.00)	($485,760.00)	($443,636.00)	($426,478.00)	($426,478.00)	($426,478.00)
52103500	432160	NSIP HOMEBOUND MEALS	($18,851.00)	($15,435.00)	($14,431.00)	($15,725.00)	($15,725.00)	($15,725.00)
52103500	432540	NUTR C2 HOMEBOUND GRANT	($38,078.00)	($41,962.00)	($40,000.00)	($41,082.00)	($41,082.00)	($41,082.00)
52103500	465690	C2 HOMEBOUND LUNCH COLLECTION	($139,500.00)	($144,980.11)	($168,800.00)	($122,000.00)	($122,000.00)	($122,000.00)
52103500	474590	AG HD MISCELLANEOUS-REVENUE	$0.00	($7,864.23)	$0.00	$0.00	$0.00	$0.00
52103500	499210	AG NUT HD TRANSFER FRM GEN FND	$0.00	($7,742.83)	$0.00	$0.00	$0.00	$0.00
52103500	499230	AGNG TRANSFR FROM DEBT SRV FND	$0.00	$0.00	$0.00	$0.00	($35,000.00)	($35,000.00)
52103500	501110	HD NUT SALARIES/WAGES	$263,272.00	$253,084.78	$284,847.00	$269,066.00	$269,066.00	$269,066.00
52103500	501180	HD NUT NON PROD CT,ST,VT,SS	$0.00	$25,388.18	$0.00	$0.00	$0.00	$0.00
52103500	501360	HD NUT UNUSED BENEFITS	$16,812.00	$2,994.53	$831.00	$2,657.00	$2,657.00	$2,657.00
52103500	511510	HD NUT SOCIAL SECURITY	$21,623.00	$21,377.68	$22,100.00	$21,038.00	$21,038.00	$21,038.00
52103500	511520	HD NUT RETIREMENT	$12,668.00	$18,925.61	$14,636.00	$17,543.00	$17,543.00	$17,543.00
52103500	511530	HD NUT ST/LT DISABILITY INS	$2,682.00	$2,504.23	$3,207.00	$3,284.00	$3,284.00	$3,284.00
52103500	511540	HD NUT HEALTH INSURANCE	$23,240.00	$14,523.78	$18,176.00	$19,934.00	$19,934.00	$19,934.00
52103500	511550	HD NUT LIFE INSURANCE	$0.00	$151.10	$118.00	$90.00	$90.00	$90.00
52103500	511560	HD NUT WORKERS COMPENSATION	$5,239.00	$5,998.01	$5,384.00	$4,880.00	$4,880.00	$4,880.00
52103500	522130	HD NUT AUDITING/ACCOUNTING	$250.00	$250.00	$500.00	$500.00	$500.00	$500.00
52103500	522180	HD NUT CONTRACTED SRVCS MEALS	$250,000.00	$179,126.53	$250,000.00	$200,000.00	$200,000.00	$200,000.00
52103500	522190	HD NUT CONTRCTD SRVC DIETICIAN	$7,000.00	$1,935.75	$5,000.00	$2,000.00	$2,000.00	$2,000.00
52103500	522250	HD NUT TELEPHONE	$1,200.00	$1,061.73	$1,200.00	$1,200.00	$1,200.00	$1,200.00
52103500	522410	HD NUT MOTOR VEHICLE MAINTNCE	$15,000.00	$9,557.12	$15,000.00	$15,000.00	$15,000.00	$15,000.00
52103500	533110	HD NUT POSTAGE/BOX RENT	$1,500.00	$950.38	$1,200.00	$1,200.00	$1,200.00	$1,200.00
52103500	533130	HD NUT PRINTING/DUPLICATING	$1,000.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00
52103500	533140	HD NUT SMALL ITEMS OF EQUIP	$500.00	$0.00	$250.00	$250.00	$250.00	$250.00
52103500	533190	OTHER OFFICE SUPPLIES	$300.00	$141.78	$300.00	$300.00	$300.00	$300.00
52103500	533240	HD NUT MEMBERSHIP DUES	$85.00	$40.00	$60.00	$60.00	$60.00	$60.00
52103500	533250	HD NUT MEAL REGS FEES &TUITION	$85.00	$75.00	$75.00	$150.00	$150.00	$150.00
52103500	533260	HD NUT ADVERTISING	$600.00	$0.00	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
52103500	533360	HD NUT LODGING	$150.00	$49.00	$100.00	$200.00	$200.00	$200.00
52103500	533390	HD NUT MILEAGE	$2,500.00	$1,729.10	$3,800.00	$2,500.00	$2,500.00	$2,500.00
52103500	533425	HD NUT FOOD SUPPLIES	$0.00	$152.64	$0.00	$0.00	$0.00	$0.00
52103500	533431	HD NUT FOOD SUPPLEMENTS	$4,000.00	$1,346.99	$3,000.00	$2,000.00	$2,000.00	$2,000.00
52103500	533440	HD NUT HOUSEHOLD/JANITOR SUP	$150.00	$46.89	$150.00	$150.00	$150.00	$150.00
52103500	533510	HD NUT FUEL & ADDITIVES	$16,000.00	$12,304.32	$16,000.00	$16,000.00	$16,000.00	$16,000.00
52103500	533650	HD NUT DISPOSABLE PAPER SUPPL	$28,000.00	$20,425.60	$20,000.00	$20,000.00	$20,000.00	$20,000.00
52103500	533665	HB MEALS KITCHEN UTENSIL SUP	$100.00	$0.00	$100.00	$250.00	$250.00	$250.00
52103500	533675	HD NUT STORAGE/TRANSPORT	$1,000.00	$930.00	$1,800.00	$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	$1,000.00	$1,424.45	$1,500.00	$1,700.00	$1,700.00	$1,700.00
52103500	555130	HD NUT LIABILITY INSURANCE	$4,000.00	$6,083.51	$4,000.00	$8,000.00	$8,000.00	$8,000.00
52103500	555320	HD NUT RENT OF BLDNG/OFFICES	$600.00	$600.00	$700.00	$700.00	$700.00	$700.00
52103500	588110	HD NUT NEW AUTOS ($5,000+)	$10,000.00	$0.00	$0.00	$0.00	$35,000.00	$35,000.00
TOTAL	**52103500**	**AGN NUTRITION HOME DELIVERED**	$8,412.00	($119,365.48)	$8,412.00	$8,412.00	$8,412.00	$8,412.00
52204000 AGN STATE PHARM ASSISTANCE PRG								
52204000	432200	STATE PHARMACY ASST PROG GRANT	($5,433.00)	($5,433.00)	($5,433.00)	($6,130.00)	($6,130.00)	($6,130.00)
52204000	501110	ST PHARM SALARIES/WAGES	$0.00	$3,707.54	$0.00	$0.00	$0.00	$0.00
52204000	511510	ST PHARM SOCIAL SECURITY	$0.00	$286.51	$0.00	$0.00	$0.00	$0.00
52204000	511520	ST PHARM RETIREMENT	$0.00	$255.62	$0.00	$0.00	$0.00	$0.00
52204000	511530	ST PHARM ST/LT DISABILITY INS	$0.00	$43.67	$0.00	$0.00	$0.00	$0.00
52204000	511540	ST PHARM HEALTH INSURANCE	$0.00	$1,039.54	$0.00	$0.00	$0.00	$0.00
52204000	511550	ST PHARM LIFE INSURANCE	$0.00	$6.39	$0.00	$0.00	$0.00	$0.00
52204000	511560	ST PHARM WORKERS COMPENSATION	$0.00	$93.73	$0.00	$0.00	$0.00	$0.00
TOTAL	**52204000**	**AGN STATE PHARM ASSISTANCE PRG**	($5,433.00)	$0.00	($5,433.00)	($6,130.00)	($6,130.00)	($6,130.00)
52204200 AGN SHIP GRANT								
52204200	432200	SHIP GRANT REVENUE	($4,470.00)	($4,470.00)	($3,500.00)	($3,500.00)	($3,500.00)	($3,500.00)
52204200	501110	SHIP SALARIES/WAGES	$0.00	$3,046.46	$0.00	$0.00	$0.00	$0.00
52204200	511510	SHIP SOCIAL SECURITY	$0.00	$235.78	$0.00	$0.00	$0.00	$0.00
52204200	511520	SHIP RETIREMENT	$0.00	$210.08	$0.00	$0.00	$0.00	$0.00
52204200	511530	SHIP ST/LT DISABILITY INS	$0.00	$36.35	$0.00	$0.00	$0.00	$0.00
52204200	511540	SHIP HEALTH INSURANCE	$0.00	$864.21	$0.00	$0.00	$0.00	$0.00
52204200	511560	SHIP WORKERS COMPENSATION	$0.00	$77.12	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
TOTAL	**52204200 AGN SHIP GRANT**		($4,470.00)	$0.00	($3,500.00)	($3,500.00)	($3,500.00)	($3,500.00)
52204500 AGN MIPPA-MED IMP P&P ACT FED								
52204500	432205	ST PHARM MIPPA GRANT FED	($2,713.00)	($3,769.00)	($2,713.00)	($2,469.00)	($2,469.00)	($2,469.00)
52204500	501110	MIPPA SALARIES/WAGES	$0.00	$2,572.31	$0.00	$0.00	$0.00	$0.00
52204500	511510	MIPPA SOCIAL SECURITY	$0.00	$198.86	$0.00	$0.00	$0.00	$0.00
52204500	511520	MIPPA RETIREMENT	$0.00	$177.49	$0.00	$0.00	$0.00	$0.00
52204500	511530	MIPPA ST/LT DISABILITY INS	$0.00	$30.29	$0.00	$0.00	$0.00	$0.00
52204500	511540	MIPPA HEALTH INSURANCE	$0.00	$720.60	$0.00	$0.00	$0.00	$0.00
52204500	511550	MIPPA LIFE INSURANCE	$0.00	$4.43	$0.00	$0.00	$0.00	$0.00
52204500	511560	MIPPA WORKERS COMPENSATION	$0.00	$65.02	$0.00	$0.00	$0.00	$0.00
TOTAL	**52204500 AGN MIPPA-MED IMP P&P ACT FED**		($2,713.00)	$0.00	($2,713.00)	($2,469.00)	($2,469.00)	($2,469.00)
52205000 AGN SPAP/OCI FED MED ASST MH								
52205000	432565	SPAP MEDICAL ASSISTANCE MATCH	($1,610.00)	($1,992.00)	($1,610.00)	($3,500.00)	($3,500.00)	($3,500.00)
52205000	501110	SPAP SALARIES/WAGES	$0.00	$1,359.57	$0.00	$0.00	$0.00	$0.00
52205000	511510	SPAP SOCIAL SECURITY	$0.00	$105.05	$0.00	$0.00	$0.00	$0.00
52205000	511520	SPAP RETIREMENT	$0.00	$93.72	$0.00	$0.00	$0.00	$0.00
52205000	511530	SPAP ST/LT DISABILITY INS	$0.00	$16.01	$0.00	$0.00	$0.00	$0.00
52205000	511540	SPAP HEALTH INSURANCE	$0.00	$380.95	$0.00	$0.00	$0.00	$0.00
52205000	511550	SPAP LIFE INSURANCE	$0.00	$2.34	$0.00	$0.00	$0.00	$0.00
52205000	511560	SPAP WORKERS COMPENSATION	$0.00	$34.36	$0.00	$0.00	$0.00	$0.00
TOTAL	**52205000 AGN SPAP/OCI FED MED ASST MH**		($1,610.00)	($0.00)	($1,610.00)	($3,500.00)	($3,500.00)	($3,500.00)
52300000 AGING SPECIAL REVENUE FUND								
52300000	411110	AG SP RV GENRL PROPERTY TAXES	($64,089.00)	($64,089.00)	($61,643.00)	($61,642.00)	($61,642.00)	($61,642.00)
52300000	432560	COMM AGNG ST AID AG TITLE IIIB	($36,440.00)	($37,868.00)	($37,000.00)	($37,625.00)	($37,625.00)	($37,625.00)
52300000	465680	COMM AGNG DAY CARE TRANSPORTN	($4,000.00)	($10,688.00)	($6,800.00)	($4,000.00)	($4,000.00)	($4,000.00)
52300000	499210	AG SP RV TRANSFER FROM GEN FND	$0.00	($1,436.71)	$0.00	$0.00	$0.00	$0.00
52300000	501110	COMM AGNG SALARIES/WAGES	$56,261.00	$44,843.23	$57,362.00	$55,164.00	$55,164.00	$55,164.00
52300000	501180	COMM AGNG NON PROD CT,ST,VT,SS	$0.00	$6,054.57	$0.00	$0.00	$0.00	$0.00
52300000	501360	COMM AGNG UNUSED BENEFITS	$526.00	$643.12	$527.00	$1,145.00	$1,145.00	$1,145.00
52300000	511510	COMM AGNG SOCIAL SECURITY	$4,399.00	$3,802.75	$4,484.00	$4,366.00	$4,366.00	$4,366.00
52300000	511520	COMM AGNG RETIREMENT	$3,960.00	$5,156.98	$4,182.00	$4,138.00	$4,138.00	$4,138.00
52300000	511530	COMM AGNG ST/LT DISABILITY INS	$718.00	$547.04	$732.00	$766.00	$766.00	$766.00
52300000	511540	COMM AGNG HEALTH INSURANCE	$10,246.00	$10,027.47	$13,788.00	$12,548.00	$12,548.00	$12,548.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
52300000	511550	COMM AGNG LIFE INSURANCE	$0.00	$36.59	$42.00	$35.00	$35.00	$35.00
52300000	511560	COMM AGNG WORKERS COMPENSATION	$719.00	$790.20	$726.00	$746.00	$746.00	$746.00
52300000	522130	COMM AGNG AUDITING/ACCOUNTING	$500.00	$1,345.00	$2,000.00	$2,150.00	$2,150.00	$2,150.00
52300000	522250	COMM AGNG TELEPHONE	$1,200.00	$504.99	$600.00	$200.00	$200.00	$200.00
52300000	522610	COMM AGING CHORE SERVICES	$6,000.00	$2,033.20	$0.00	$0.00	$0.00	$0.00
52300000	522710	COMM AGNG PSRVC SPRTV HME CARE	$400.00	$468.00	$0.00	$0.00	$0.00	$0.00
52300000	533110	COMM AGNG POSTAGE/BOX RENT	$2,200.00	$2,199.99	$3,000.00	$3,000.00	$3,000.00	$3,000.00
52300000	533130	COMM AGNG PRINTING/DUPLICATING	$1,000.00	$2,795.46	$3,000.00	$4,000.00	$4,000.00	$4,000.00
52300000	533140	COMM AGNG SMALL ITEMS EQUIPMNT	$0.00	$84.99	$0.00	$0.00	$0.00	$0.00
52300000	533190	COMM AGNG OTHER OFFC SUPPLIES	$500.00	$1,369.51	$2,000.00	$2,000.00	$2,000.00	$2,000.00
52300000	533250	COMM AGNG REG FEES/TUITION	$0.00	$100.00	$0.00	$0.00	$0.00	$0.00
52300000	533260	COMM AGNG ADVERTISING	$250.00	$0.00	$0.00	$0.00	$0.00	$0.00
52300000	533390	COMM AGNG MILEAGE	$600.00	$1,438.51	$1,000.00	$1,200.00	$1,200.00	$1,200.00
52300000	533395	COMM AGING TAXI CONTRCT TRANS	$250.00	$1,180.00	$0.00	$0.00	$0.00	$0.00
52300000	533425	COMM AGNG FOOD SUPPLIES	$5,000.00	$4,844.46	$5,000.00	$6,809.00	$6,809.00	$6,809.00
52300000	533470	AGNG COMM RECREATN/SOCIALZTN	$7,000.00	$18.50	$7,000.00	$5,000.00	$5,000.00	$5,000.00
52300000	533510	COMM AGNG FUEL & ADDITIVES	$0.00	$200.00	$0.00	$0.00	$0.00	$0.00
52300000	555110	COMM AGNG INSURANCE ON BLDNGS	$0.00	$73.43	$0.00	$0.00	$0.00	$0.00
52300000	555130	COMM AGNG LIABILITY INSURANCE	$400.00	$600.00	$0.00	$0.00	$0.00	$0.00
52300000	555320	COMM AGNG RENT OF BLDG/OFFICES	$2,400.00	$1,400.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**52300000**	**AGING SPECIAL REVENUE FUND**	$0.00	($21,523.72)	$0.00	$0.00	$0.00	$0.00
52307000 AGING 85.21 TRANSPORTATION								
52307000	411110	GENERAL PROPERTY TAXES 85.21	$0.00	$0.00	$0.00	($16,650.00)	($16,650.00)	($16,650.00)
52307000	432350	ST AID FOR TRANS FOR HANDICAP	$0.00	$0.00	$0.00	($83,249.00)	($83,249.00)	($83,249.00)
52307000	501110	SALARIES & WAGES 85.21	$0.00	$0.00	$0.00	$13,603.00	$13,603.00	$13,603.00
52307000	511510	SOCIAL SECURITY	$0.00	$0.00	$0.00	$1,055.00	$1,055.00	$1,055.00
52307000	511520	RETIREMENT	$0.00	$0.00	$0.00	$1,000.00	$1,000.00	$1,000.00
52307000	511530	ST & LT DISABILITY INSURANCE	$0.00	$0.00	$0.00	$189.00	$189.00	$189.00
52307000	511540	HEALTH INSURANCE	$0.00	$0.00	$0.00	$6,789.00	$6,789.00	$6,789.00
52307000	511550	LIFE INSURANCE	$0.00	$0.00	$0.00	$16.00	$16.00	$16.00
52307000	511560	WORKERS COMPENSATION	$0.00	$0.00	$0.00	$22.00	$22.00	$22.00
52307000	522700	PURCHASED SERVICE 85.21	$0.00	$0.00	$0.00	$31,587.00	$31,587.00	$31,587.00
52307000	533110	POSTAGE/BOX RENT 85.21	$0.00	$0.00	$0.00	$500.00	$500.00	$500.00
52307000	533130	PRINTING & DUPLICATING	$0.00	$0.00	$0.00	$2,500.00	$2,500.00	$2,500.00
52307000	533140	SMALL ITEMS OF EQUIPMENT 85.21	$0.00	$0.00	$0.00	$1,500.00	$1,500.00	$1,500.00
52307000	533150	EMPLOYEE EDUCATION & TRAINING	$0.00	$0.00	$0.00	$32,638.00	$32,638.00	$32,638.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
52307000	533260	ADVERTISING 85.21	$0.00	$0.00	$0.00	$5,000.00	$5,000.00	$5,000.00
52307000	533350	MEALS 85.21	$0.00	$0.00	$0.00	$1,500.00	$1,500.00	$1,500.00
52307000	533390	MILEAGE 85.21	$0.00	$0.00	$0.00	$2,000.00	$2,000.00	$2,000.00
TOTAL	**52307000**	**AGING 85.21 TRANSPORTATION**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
52406500 AGN PREVENTION SERVICES IIID G								
52406500	411110	AGN IIID HEALTH GEN PROP TAXES	($426.00)	($426.00)	$0.00	$0.00	$0.00	$0.00
52406500	432415	AG PREV IIID SERV IIID ST AID	($4,614.00)	($650.00)	($4,079.00)	($3,094.00)	($3,094.00)	($3,094.00)
52406500	432920	IIID FED - ARPA OTHER COVID-19	$0.00	($3,543.00)	$0.00	$0.00	$0.00	$0.00
52406500	465690	AG PREV IIID PROGRAM INCOME	($160.00)	($345.00)	($1,000.00)	($400.00)	($400.00)	($400.00)
52406500	533110	IIID PREV POSTAGE/BOX RNT	$200.00	$0.00	$50.00	$50.00	$50.00	$50.00
52406500	533130	IIID PREV PRINT/DUPLICATE	$500.00	$0.00	$500.00	$100.00	$100.00	$100.00
52406500	533140	IIID SMALL ITEMS OF EQUIPMENT	$0.00	$0.00	$0.00	$250.00	$250.00	$250.00
52406500	533250	AGN IIID REGSTN FEES & TUITION	$800.00	$4,200.00	$629.00	$750.00	$750.00	$750.00
52406500	533390	IIID PREV MILEAGE	$300.00	$0.00	$500.00	$250.00	$250.00	$250.00
52406500	533425	IIID PREV FOOD SUPPLIES	$400.00	$0.00	$400.00	$200.00	$200.00	$200.00
52406500	533440	IIID PREV HSHLD & JANITORL SUP	$0.00	$287.88	$0.00	$0.00	$0.00	$0.00
52406500	533480	IIID PREV ED SUPPLIES	$3,000.00	$0.00	$3,000.00	$1,894.00	$1,894.00	$1,894.00
52406500	555320	IIID RENT OF BUILDING &OFFICES	$0.00	$50.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**52406500**	**AGN PREVENTION SERVICES IIID G**	$0.00	($426.12)	$0.00	$0.00	$0.00	$0.00
52507000 AGN ELDERLY SERVICES								
52507000	411110	ELD AGN GENERAL PROPERTY TAXES	($46,702.00)	($46,702.00)	($48,410.00)	($52,601.00)	($52,601.00)	($52,601.00)
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	$0.00	($100.00)	$0.00	$0.00	$0.00
52507000	499210	ELD AGN TRANSFER FROM GEN FUND	$0.00	($1,147.21)	$0.00	$0.00	$0.00	$0.00
52507000	501110	ES AGNSALARIES/WAGES	$71,515.00	$49,156.70	$74,234.00	$77,669.00	$77,669.00	$77,669.00
52507000	501360	ES AGNUNUSED BENEFITS	$0.00	$0.00	$0.00	$1,494.00	$1,494.00	$1,494.00
52507000	511510	ES AGNSOCIAL SECURITY	$6,640.00	$3,416.46	$5,751.00	$6,138.00	$6,138.00	$6,138.00
52507000	511520	ES AGNRETIREMENT	$6,033.00	$3,439.51	$5,412.00	$5,818.00	$5,818.00	$5,818.00
52507000	511530	ES AGNST/LT DISABILITY INSURNC	$904.00	$595.74	$939.00	$1,079.00	$1,079.00	$1,079.00
52507000	511540	ES AGNHEALTH INSURANCE	$21,087.00	$13,470.45	$20,892.00	$21,729.00	$21,729.00	$21,729.00
52507000	511550	ES AGN LIFE INSURANCE	$0.00	$23.45	$63.00	$63.00	$63.00	$63.00
52507000	511560	ES AGNWORKERS COMPENSATION	$1,810.00	$1,233.65	$1,661.00	$1,700.00	$1,700.00	$1,700.00
52507000	522130	ES AGN AUDITING/ACCOUNTING	$200.00	$200.00	$200.00	$300.00	$300.00	$300.00
52507000	522250	ES AGNTELEPHONE	$675.00	$610.28	$675.00	$675.00	$675.00	$675.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
52507000	533110	ES AGN POSTAGE/BOX RENT	$375.00	$135.00	$250.00	$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	$20.98	$250.00	$200.00	$200.00	$200.00
52507000	533240	ES AGN MEMBERSHIP DUES	$35.00	$35.00	$35.00	$50.00	$50.00	$50.00
52507000	533250	ES AGN REG FEES/TUITION	$250.00	$15.00	$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	$358.40	$750.00	$900.00	$900.00	$900.00
TOTAL	**52507000 AGN ELDERLY SERVICES**		$36,057.00	($3,103.59)	$35,087.00	$37,949.00	$37,949.00	$37,949.00
52507500 AGN ELDERLY SERV FED MD AST MH								
52507500	432563	ELD FED MED ASSISTANCE MATCH F	($21,831.00)	($22,350.25)	($21,831.00)	($22,350.00)	($22,350.00)	($22,350.00)
52507500	501110	ES MA SALARIES/WAGES	$0.00	$15,252.14	$0.00	$0.00	$0.00	$0.00
52507500	511510	ES MA SOCIAL SECURITY	$0.00	$1,178.63	$0.00	$0.00	$0.00	$0.00
52507500	511520	ES MA RETIREMENT	$0.00	$1,051.56	$0.00	$0.00	$0.00	$0.00
52507500	511530	ES MA ST/LT DISABILITY INS	$0.00	$179.64	$0.00	$0.00	$0.00	$0.00
52507500	511540	ES MA HEALTH INSURANCE	$0.00	$4,276.42	$0.00	$0.00	$0.00	$0.00
52507500	511550	ES MA LIFE INSURANCE	$0.00	$26.29	$0.00	$0.00	$0.00	$0.00
52507500	511560	ES MA WORKERS COMPENSATION	$0.00	$385.57	$0.00	$0.00	$0.00	$0.00
TOTAL	**52507500 AGN ELDERLY SERV FED MD AST MH**		($21,831.00)	$0.00	($21,831.00)	($22,350.00)	($22,350.00)	($22,350.00)
52600000 AGN 3-E NATL FAMILY CAREGIVER								
52600000	411110	3E NATL FAM CRGVR G PROP TAXES	($3,198.00)	($3,198.00)	$0.00	$0.00	$0.00	$0.00
52600000	432547	3E NATL FAMILY CARE STATE AID	($19,059.00)	($6,263.00)	($20,482.00)	($18,150.00)	($18,150.00)	($18,150.00)
52600000	432920	3E FED - ARPA OTHER COVID-19	$0.00	($7,933.00)	$0.00	$0.00	$0.00	$0.00
52600000	465547	3-E FAMILY CAREGIVER DONATIONS	($1,200.00)	($18.00)	($1,200.00)	$0.00	$0.00	$0.00
52600000	499210	3-E NFCSP TRANSFER FRM GEN FND	$0.00	($106.00)	$0.00	$0.00	$0.00	$0.00
52600000	501110	3-E NFCSP SALARIES/WAGES	$3,898.00	$2,736.83	$3,260.00	$3,423.00	$3,423.00	$3,423.00
52600000	501180	3-E NFCSP NON PROD PTO	$0.00	$241.68	$0.00	$0.00	$0.00	$0.00
52600000	501360	3-E NFCSP UNUSED BENEFITS	$111.00	$121.22	$111.00	$101.00	$101.00	$101.00
52600000	511510	3-E NFCSP SOCIAL SECURITY	$311.00	$224.18	$261.00	$273.00	$273.00	$273.00
52600000	511520	3-E NFCSP RETIREMENT	$274.00	$215.85	$238.00	$259.00	$259.00	$259.00
52600000	511530	3-E NFCSP ST/LT DISABILTY INS	$51.00	$36.39	$43.00	$48.00	$48.00	$48.00
52600000	511540	3-E NFCSP HEALTH INSURANCE	$1,048.00	$788.78	$836.00	$869.00	$869.00	$869.00
52600000	511550	3-E NFCSP LIFE INSURANCE	$0.00	$2.23	$2.00	$3.00	$3.00	$3.00
52600000	511560	3-E NFCSP WORKERS COMP	$6.00	$4.98	$5.00	$6.00	$6.00	$6.00
52600000	522130	3-E NFCSP AUDITING/ACCOUNTING	$150.00	$0.00	$150.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
52600000	522700	3-E NFCSP PURCHASED SERVICES	$1,200.00	$2,149.00	$1,210.00	$1,210.00	$1,210.00	$1,210.00
52600000	522710	3-E NF CSP PUR S-SUP HOME CARE	$13,683.00	$6,014.00	$13,691.00	$10,733.00	$10,733.00	$10,733.00
52600000	533101	3-ENFC CLIENT REIMB SUP HOME C	$0.00	$2,055.00	$0.00	$0.00	$0.00	$0.00
52600000	533110	3-E NFCSP POSTAGE/BOX RENT	$400.00	$196.14	$200.00	$200.00	$200.00	$200.00
52600000	533130	3-E NFCSP PRINT/DUPLICATE	$500.00	$500.00	$400.00	$300.00	$300.00	$300.00
52600000	533190	3-E NFCSP OTHER OFFICE SUPPL	$75.00	$0.00	$75.00	$0.00	$0.00	$0.00
52600000	533250	3-E NFCSP REG FEES/TUITION	$750.00	$0.00	$0.00	$0.00	$0.00	$0.00
52600000	533390	3-E NFCSP MILEAGE	$0.00	$81.37	$200.00	$125.00	$125.00	$125.00
52600000	533425	3-E NFCSP FOOD SUPPLIES	$500.00	$544.28	$500.00	$100.00	$100.00	$100.00
52600000	533480	3-E NFCSP ED SUPPLIES	$500.00	$550.03	$500.00	$500.00	$500.00	$500.00
TOTAL	**52600000 AGN 3-E NATL FAMILY CAREGIVER**		$0.00	($1,056.04)	$0.00	$0.00	$0.00	$0.00
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	$6,294.13	$0.00	$0.00	$0.00	$0.00
52700000	501180	SR COMM RS NON PRD CT,ST,VT,SS	$0.00	$208.61	$0.00	$0.00	$0.00	$0.00
52700000	511510	SR COMM RS SOCIAL SECURITY	$0.00	$501.11	$0.00	$0.00	$0.00	$0.00
52700000	511520	SR COMM RS RETIREMENT	$0.00	$272.34	$0.00	$0.00	$0.00	$0.00
52700000	511530	SR COMM R ST/LT DISABILITY INS	$0.00	$47.71	$0.00	$0.00	$0.00	$0.00
52700000	511550	SR COMM RS LIFE INSURANCE	$0.00	$3.10	$0.00	$0.00	$0.00	$0.00
52700000	511560	SR COMM RS WORKERS COMPENSATN	$0.00	$163.76	$0.00	$0.00	$0.00	$0.00
52700000	522410	SR COMM RS MOTOR VEHICLE MAINT	$0.00	$469.10	$0.00	$0.00	$0.00	$0.00
52700000	533510	SR CM RS FUEL & ADDITIVES	$0.00	$452.14	$0.00	$0.00	$0.00	$0.00
TOTAL	**52700000 AGN SR COMMUNITY RESOURCES**		($8,412.00)	$0.00	($8,412.00)	($8,412.00)	($8,412.00)	($8,412.00)
52900000 AGN ALZHEIMERS SPECIAL REVENUE								
52900000	411110	AG ALZ GENERAL PROPERTY TAXES	($1,650.00)	($1,650.00)	$0.00	$0.00	$0.00	$0.00
52900000	432590	STATE AID ALZHEIMERS DISEASE	($15,506.00)	($17,870.00)	($18,503.00)	($20,124.00)	($20,124.00)	($20,124.00)
52900000	499210	ALZHEIMERS TRANSFER FROM G FND	$0.00	($52.89)	$0.00	$0.00	$0.00	$0.00
52900000	501110	ALZ SALARIES/WAGES	$1,392.00	$2,354.10	$1,630.00	$1,711.00	$1,711.00	$1,711.00
52900000	501180	ALZ NON PROD CT,ST,VT,SS	$0.00	$120.84	$0.00	$0.00	$0.00	$0.00
52900000	501360	ALZ UNUSED BENEFITS	$55.00	$60.61	$55.00	$51.00	$51.00	$51.00
52900000	511510	ALZ SOCIAL SECURITY	$116.00	$174.04	$130.00	$137.00	$137.00	$137.00
52900000	511520	ALZ RETIREMENT	$19.00	$163.08	$119.00	$129.00	$129.00	$129.00
52900000	511530	ALZ ST/LT DISABILITY INSURANCE	$19.00	$26.89	$21.00	$24.00	$24.00	$24.00
52900000	511540	ALZ HEALTH INSURANCE	$624.00	$415.24	$418.00	$435.00	$435.00	$435.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
52900000	511550	ALZ LIFE INSURANCE	$0.00	$2.38	$1.00	$1.00	$1.00	$1.00
52900000	511560	ALZ WORKERS COMPENSATION	$3.00	$3.81	$3.00	$3.00	$3.00	$3.00
52900000	522700	ALZ PURCHASED SERVICES	$0.00	$0.00	$101.00	$0.00	$0.00	$0.00
52900000	522712	ALZ PURCHASD SERVICES DAY CARE	$3,000.00	$2,850.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00
52900000	522715	ALZ PUR SERV RESPITE CARE	$8,686.00	$0.00	$9,085.00	$9,835.00	$9,835.00	$9,835.00
52900000	533101	ALZ CLIENT REIMB SUP HOME CARE	$0.00	$8,251.50	$0.00	$0.00	$0.00	$0.00
52900000	533110	ALZ POSTAGE/BOX RENT	$130.00	$192.59	$428.00	$500.00	$500.00	$500.00
52900000	533130	ALZ PRINTING/DUPLICATING	$300.00	$300.00	$600.00	$600.00	$600.00	$600.00
52900000	533190	ALZ OTHER OFFICE SUPPLIES	$0.00	$40.12	$0.00	$0.00	$0.00	$0.00
52900000	533390	ALZ MILEAGE	$132.00	$27.13	$132.00	$0.00	$0.00	$0.00
52900000	533425	ALZ FOOD SUPPLIES	$500.00	$181.43	$500.00	$200.00	$200.00	$200.00
52900000	533480	ALZ ED SUPPLIES	$1,880.00	$561.95	$1,880.00	$3,098.00	$3,098.00	$3,098.00
52900000	536500	AG ALZ OTHER GOODS	$0.00	$29.00	$0.00	$0.00	$0.00	$0.00
52900000	555130	ALZ LIABILITY INSURANCE	$300.00	$300.00	$400.00	$400.00	$400.00	$400.00
TOTAL	**52900000 AGN ALZHEIMERS SPECIAL REVENUE**		$0.00	($3,518.18)	$0.00	$0.00	$0.00	$0.00
TOTAL	**250 AGING SPECIAL REVENUE FUND**		$0.00	($155,226.25)	$0.00	$0.00	$0.00	$0.00
TOTAL	**52 AGING**		$0.00	($155,226.25)	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
53 PUBLIC HEALTH								
100 GENERAL FUND								
15300000 PUBLIC HEALTH SERVICES								
15300000	465525	PH - OTHER INCOME NOT GRANT	$0.00	($7,592.76)	$0.00	($100.00)	($100.00)	($100.00)
15300000	465560	PH HEALTH SERVICE/IMMUNIZATION	($20,000.00)	($52,504.71)	($25,000.00)	($50,000.00)	($50,000.00)	($50,000.00)
15300000	465562	PH IMMUNIZATION DONATIONS	($3,500.00)	($3,163.00)	($3,500.00)	($3,500.00)	($3,500.00)	($3,500.00)
15300000	465574	PH - RADON KITS OTHER INCOME	($500.00)	($612.14)	($500.00)	($250.00)	($250.00)	($250.00)
15300000	499210	PH ADM TRANSFER FROM GEN FUND	$0.00	($9,949.06)	$0.00	$0.00	$0.00	$0.00
15300000	501110	PH SALARIES/WAGES	$199,623.00	$176,410.94	$221,033.00	$241,964.00	$240,483.00	$240,483.00
15300000	501180	PH NON PROD CT,ST,VT,SS	$0.00	$31,657.40	$0.00	$0.00	$0.00	$0.00
15300000	501360	PH UNUSED BENEFITS	$4,220.00	$3,716.80	$4,517.00	$4,742.00	$4,742.00	$4,742.00
15300000	501410	PH CTY BRD PER DIEM	$5,000.00	$6,350.00	$5,000.00	$6,000.00	$6,000.00	$6,000.00
15300000	511510	PH SOCIAL SECURITY	$16,170.00	$16,015.28	$17,851.00	$19,589.00	$19,474.00	$19,474.00
15300000	511520	PH RETIREMENT	$14,049.00	$14,745.27	$16,441.00	$18,130.00	$18,021.00	$18,021.00
15300000	511530	PH ST/LT DISABILITY INS	$2,524.00	$2,360.80	$2,794.00	$3,360.00	$3,340.00	$3,340.00
15300000	511540	PH HEALTH INSURANCE	$29,153.00	$29,076.76	$30,328.00	$51,642.00	$51,312.00	$51,312.00
15300000	511550	PHLIFE INSURANCE	$0.00	$172.81	$178.00	$183.00	$183.00	$183.00
15300000	511560	PH WORKERS COMP	$2,487.00	$2,674.63	$2,548.00	$2,806.00	$2,774.00	$2,774.00
15300000	522100	PH CONTRACTED SERVICES	$3,622.00	$3,622.09	$3,767.00	$2,144.00	$2,144.00	$2,144.00
15300000	522195	PH LAB CERTIFICATION FEES	$180.00	$0.00	$0.00	$0.00	$0.00	$0.00
15300000	522250	PH TELEPHONE	$300.00	$777.48	$300.00	$785.00	$785.00	$785.00
15300000	522410	PH VEHICLE MAINTENANCE, ETC	$1,000.00	$832.67	$1,000.00	$6,000.00	$6,000.00	$6,000.00
15300000	522420	PH EQUIPMENT REPAIR	$0.00	$5.03	$0.00	$0.00	$0.00	$0.00
15300000	522722	PH INTERPRETING FEES	$300.00	$86.10	$250.00	$500.00	$500.00	$500.00
15300000	533110	PH POSTAGE/BOX RENT	$1,200.00	$707.14	$1,000.00	$400.00	$400.00	$400.00
15300000	533130	PH PRINTING/DUPLICATING	$750.00	$840.87	$750.00	$750.00	$750.00	$750.00
15300000	533140	PH SMALL ITEMS OF EQUIP	$500.00	$146.95	$250.00	$250.00	$250.00	$250.00
15300000	533190	PH OTHER OFFICE SUPPLIES	$1,200.00	$1,490.72	$1,000.00	$1,000.00	$1,000.00	$1,000.00
15300000	533240	PH MEMBERSHIP DUES	$871.00	$460.00	$1,037.00	$1,055.00	$1,055.00	$1,055.00
15300000	533260	PH SRVCS ADVERTISING	$300.00	$0.00	$300.00	$300.00	$300.00	$300.00
15300000	533290	PH BIOLOGICALS NURSING SERVICE	$18,000.00	$30,240.88	$20,000.00	$45,000.00	$45,000.00	$45,000.00
15300000	533350	PH MEALS	$78.00	$26.34	$0.00	$0.00	$0.00	$0.00
15300000	533390	PH MILEAGE	$2,500.00	$3,401.27	$3,000.00	$4,500.00	$4,500.00	$4,500.00
15300000	533400	PH NURSING SUPPLIES	$250.00	$0.00	$100.00	$0.00	$0.00	$0.00
15300000	533480	PH EDUCATIONAL SUPPLIES	$0.00	$1,422.40	$0.00	$0.00	$0.00	$0.00
15300000	533510	PH FUEL & ADDITIVES	$1,600.00	$1,903.08	$2,500.00	$2,500.00	$2,500.00	$2,500.00
15300000	533553	PH VEHICLE CHARGE CONTRA ACCT	($10,000.00)	($12,799.50)	($12,000.00)	($12,000.00)	($12,000.00)	($12,000.00)

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
15300000	555120	PH INSURANCE ON VEHICLES	$1,500.00	$1,719.52	$1,700.00	$2,100.00	$2,100.00	$2,100.00
15300000	588110	PH NEW AUTOMOBILES ($5,000+)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**15300000**	**PUBLIC HEALTH SERVICES**	$273,377.00	$244,242.06	$296,644.00	$349,850.00	$347,763.00	$347,763.00
15300040 PH - LEAD RN								
15300040	499210	PH LEAD RN TRANSFR FRM GEN FND	$0.00	($816.66)	$0.00	$0.00	$0.00	$0.00
15300040	501110	PH LEAD RN SALARIES/WAGES	$50,790.00	$28,209.90	$58,527.00	$64,740.00	$61,140.00	$61,140.00
15300040	501180	PH LEAD RN NON PRD CT,ST,VT,SS	$0.00	$10,428.56	$0.00	$0.00	$0.00	$0.00
15300040	511510	PH LEAD RN SOCIAL SECURITY	$3,935.00	$2,820.87	$4,534.00	$5,021.00	$4,742.00	$4,742.00
15300040	511520	PH LEAD RN RETIREMENT	$3,575.00	$2,703.00	$4,267.00	$4,759.00	$4,494.00	$4,494.00
15300040	511530	PH LEAD RN ST/LT DISABILTY INS	$642.00	$542.33	$740.00	$899.00	$849.00	$849.00
15300040	511540	PH LEAD RN HEALTH INSURANCE	$14,872.00	$11,139.98	$16,241.00	$17,795.00	$16,805.00	$16,805.00
15300040	511550	PH LEAD RN LIFE INSURANCE	$0.00	$30.73	$39.00	$41.00	$39.00	$39.00
15300040	511560	PH LEAD RN WORKERS COMP	$1,286.00	$974.46	$1,310.00	$1,390.00	$1,313.00	$1,313.00
15300040	533250	PH LEAD RN REG FEES/TUITION	$351.00	$0.00	$82.00	$55.00	$55.00	$55.00
15300040	533350	PH LEAD RN MEALS	$39.00	$0.00	$0.00	$0.00	$0.00	$0.00
15300040	533390	PH LEAD RN MILEAGE	$100.00	$341.32	$100.00	$0.00	$0.00	$0.00
TOTAL	**15300040**	**PH - LEAD RN**	$75,590.00	$56,374.49	$85,840.00	$94,700.00	$89,437.00	$89,437.00
15300060 PH - NURSES								
15300060	499210	PH NURSES TRANSFR FRM GEN FUND	$0.00	($1,425.00)	$0.00	$0.00	$0.00	$0.00
15300060	501110	PH NURSES SALARIES/WAGES	$121,114.00	$68,717.70	$146,221.00	$162,037.00	$152,853.00	$152,853.00
15300060	501180	PH NURSES NON PROD CT,ST,VT,SS	$0.00	$22,202.24	$0.00	$0.00	$0.00	$0.00
15300060	511510	PH NURSES SOCIAL SECURITY	$9,382.00	$6,499.71	$11,327.00	$12,568.00	$11,856.00	$11,856.00
15300060	511520	PH NURSES RETIREMENT	$8,524.00	$6,333.20	$10,662.00	$11,910.00	$11,236.00	$11,236.00
15300060	511530	PH NURSES ST/LT DISABILITY INS	$1,532.00	$1,298.69	$1,848.00	$2,250.00	$2,123.00	$2,123.00
15300060	511540	PH NURSES HEALTH INSURANCE	$41,642.00	$30,993.37	$47,533.00	$55,857.00	$52,691.00	$52,691.00
15300060	511550	PH NURSE LIFE INSURANCE	$0.00	$79.38	$123.00	$129.00	$123.00	$123.00
15300060	511560	PH NURSES WORKERS COMP	$3,066.00	$2,321.79	$3,273.00	$3,480.00	$3,282.00	$3,282.00
15300060	533240	PH NURSES MEMBERSHIP DUES	$573.00	$0.00	$411.00	$0.00	$0.00	$0.00
15300060	533250	PH NURSES REG FEES/TUITION	$0.00	$0.00	$0.00	$55.00	$55.00	$55.00
15300060	533350	PH NURSES MEALS	$0.00	$47.60	$0.00	$0.00	$0.00	$0.00
15300060	533390	PH NURSES MILEAGE	$300.00	$358.47	$300.00	$0.00	$0.00	$0.00
TOTAL	**15300060**	**PH - NURSES**	$186,133.00	$137,427.15	$221,698.00	$248,286.00	$234,219.00	$234,219.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
15300070 PH - ENVIRON HEALTH ED SPCLST								
15300070	499210	PH ENV HLTH TRANSFR FR GEN FND	$0.00	($1,123.05)	$0.00	$0.00	$0.00	$0.00
15300070	501110	PH ENV HLTH ED SPCL SAL/WAGES	$52,932.00	$30,815.30	$69,022.00	$74,543.00	$72,073.00	$72,073.00
15300070	501180	PH ENV HLTH ED SPCL NON PRD CT	$0.00	$16,824.99	$0.00	$0.00	$0.00	$0.00
15300070	511510	PH ENV HLTH ED SPCL SOC SECRTY	$4,100.00	$3,645.89	$5,347.00	$5,782.00	$5,590.00	$5,590.00
15300070	511520	PH ENV HLTH ED SPCL RETIREMENT	$3,725.00	$3,318.63	$5,033.00	$5,479.00	$5,298.00	$5,298.00
15300070	511530	PH ENV HLTH ED SPCL ST/LT DISA	$669.00	$766.78	$873.00	$1,035.00	$1,001.00	$1,001.00
15300070	511540	PH ENV HLTH ED SPCL HLTH INS	$6,622.00	$6,811.34	$12,998.00	$13,940.00	$13,479.00	$13,479.00
15300070	511550	PH ENV HLTH ED LIFE INSURANCE	$0.00	$36.98	$55.00	$57.00	$55.00	$55.00
15300070	511560	PH ENV HLTH ED SPCL WRKRS COMP	$1,340.00	$1,226.47	$1,544.00	$1,601.00	$1,548.00	$1,548.00
15300070	533110	PH ENV HLTH ED SPCL POSTAGE	$75.00	$0.00	$80.00	$0.00	$0.00	$0.00
15300070	533250	PH ENV HLTH ED SPCL REG FEE/TU	$260.00	$0.00	$210.00	$220.00	$220.00	$220.00
15300070	533350	PH ENV HLTH ED SPCL MEALS	$0.00	$72.00	$0.00	$0.00	$0.00	$0.00
15300070	533390	PH ENV HLTH ED SPCL MILEAGE	$150.00	$144.20	$1,000.00	$0.00	$0.00	$0.00
TOTAL	**15300070 PH - ENVIRON HEALTH ED SPCLST**		$69,873.00	$62,539.53	$96,162.00	$102,657.00	$99,264.00	$99,264.00
15300080 PH - JAIL NURSE								
15300080	499210	PH JAIL NRS TRANSFR FRM GEN FD	$0.00	($1,181.78)	$0.00	$0.00	$0.00	$0.00
15300080	501110	PH JAIL NURSE SALARIES/WAGES	$72,985.00	$67,576.72	$82,894.00	$86,945.00	$86,945.00	$86,945.00
15300080	501180	PH JAIL NRS NON PRD CT,ST,VT,S	$0.00	$7,310.89	$0.00	$0.00	$0.00	$0.00
15300080	511510	PH JAIL NURSE SOCIAL SECURITY	$5,654.00	$5,300.23	$6,421.00	$6,744.00	$6,744.00	$6,744.00
15300080	511520	PH JAIL NURSE RETIREMENT	$5,137.00	$5,214.66	$6,044.00	$6,391.00	$6,391.00	$6,391.00
15300080	511530	PH JAIL NURSE ST/LT DISABL INS	$923.00	$900.52	$1,047.00	$1,208.00	$1,207.00	$1,207.00
15300080	511540	PH JAIL NURSE HEALTH INSURANCE	$26,207.00	$26,163.04	$27,416.00	$28,513.00	$28,512.00	$28,512.00
15300080	511550	PH JAIL NURSE LIFE INSURANCE	$0.00	$62.92	$66.00	$66.00	$66.00	$66.00
15300080	511560	PH JAIL NURSE WORKERS COMP	$1,848.00	$1,882.32	$1,855.00	$1,867.00	$1,867.00	$1,867.00
15300080	533250	PH JAIL NURSE REG FEES/TUITION	$111.00	$0.00	$82.00	$0.00	$0.00	$0.00
15300080	533390	PH JAIL NURSE MILEAGE	$0.00	$54.60	$0.00	$0.00	$0.00	$0.00
TOTAL	**15300080 PH - JAIL NURSE**		$112,865.00	$113,284.12	$125,825.00	$131,734.00	$131,732.00	$131,732.00
15300090 PH - HEALTH EDUCATOR								
15300090	499210	PH HLTH ED TRANSFR FRM GEN FND	$0.00	($1,509.50)	$0.00	$0.00	$0.00	$0.00
15300090	501110	PH HEALTH EDUCATOR SAL/WAGES	$59,372.00	$43,193.16	$66,739.00	$72,134.00	$69,953.00	$69,953.00
15300090	501180	PH HEALTH EDUCATOR NON PROD	$0.00	$10,985.22	$0.00	$0.00	$0.00	$0.00
15300090	511510	PH HEALTH ED SOCIAL SECURITY	$4,599.00	$4,076.20	$5,170.00	$5,595.00	$5,426.00	$5,426.00
15300090	511520	PH HEALTH EDUCATOR RETIREMENT	$4,179.00	$3,774.08	$4,866.00	$5,302.00	$5,142.00	$5,142.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
15300090	511530	PH HEALTH ED ST/LT DISABL INS	$751.00	$701.22	$844.00	$1,002.00	$971.00	$971.00
15300090	511540	PH HEALTH EDUCATOR HEALTH INS	$7,482.00	$791.70	$981.00	$1,002.00	$972.00	$972.00
15300090	511550	PH HEALTH ED LIFE INSURANCE	$0.00	$40.64	$49.00	$51.00	$49.00	$49.00
15300090	511560	PH HEALTH EDUCATOR WRKRS COMP	$1,503.00	$1,369.81	$1,494.00	$1,549.00	$1,502.00	$1,502.00
15300090	533390	PH HEALTH EDUCATOR MILEAGE	$10.00	$16.94	$15.00	$0.00	$0.00	$0.00
TOTAL	**15300090 PH - HEALTH EDUCATOR**		$77,896.00	$63,439.47	$80,158.00	$86,635.00	$84,015.00	$84,015.00
15300092 PH-DATCP LICENSE INSPECTION								
15300092	465572	PH DATCP LICENSE INSPECTION FE	($95,000.00)	($91,650.00)	($94,919.00)	($94,919.00)	($94,919.00)	($94,919.00)
15300092	499210	PH DTCP TRANSFER FROM GEN FUND	$0.00	($1,708.36)	$0.00	$0.00	$0.00	$0.00
15300092	501110	PH DATCP SALARIES & WAGES	$68,304.00	$78,630.40	$61,997.00	$64,943.00	$64,943.00	$64,943.00
15300092	511510	PH DATCP SOCIAL SECURITY	$5,291.00	$5,785.78	$4,803.00	$5,037.00	$5,037.00	$5,037.00
15300092	511520	PH DATCP RETIREMENT	$4,807.00	$5,474.34	$4,520.00	$4,774.00	$4,774.00	$4,774.00
15300092	511530	PH DATCP ST/LT DISABILITY INS	$863.00	$784.65	$784.00	$901.00	$902.00	$902.00
15300092	511540	PH DATCP HEALTH INSURANCE	$8,499.00	$10,998.42	$12,685.00	$13,194.00	$13,193.00	$13,193.00
15300092	511550	PH DATCP LIFE INSURANCE	$0.00	$63.36	$49.00	$49.00	$50.00	$50.00
15300092	511560	PH DATCP WORKERS COMP	$1,729.00	$1,954.63	$1,387.00	$1,394.00	$1,395.00	$1,395.00
15300092	522250	PH DATCP LICENSE TELEPHONE	$1,000.00	$514.40	$1,000.00	$1,000.00	$1,000.00	$1,000.00
15300092	522722	PH DATCP INTERPRETING FEES	$150.00	$0.00	$150.00	$150.00	$150.00	$150.00
15300092	533110	PH DATCP LIC POSTAGE	$500.00	$584.56	$500.00	$500.00	$500.00	$500.00
15300092	533130	PH DATCP PRINTING/DUPLICATING	$200.00	$98.08	$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
15300092	533190	PH DATCP OTHER OFFICE SUPPLIES	$200.00	$267.11	$200.00	$200.00	$200.00	$200.00
15300092	533240	PH DATCP LICENSE MMBRSHP DUES	$340.00	$40.00	$260.00	$260.00	$260.00	$260.00
15300092	533250	PH DATCP LICENSE REG & TUITION	$600.00	$800.00	$0.00	$0.00	$0.00	$0.00
15300092	533350	PH DATCP LICENSE MEALS	$234.00	$78.62	$234.00	$234.00	$234.00	$234.00
15300092	533360	PH DATCP LICENSE LODGING	$400.00	$0.00	$400.00	$400.00	$400.00	$400.00
15300092	533390	PH DATCP LICENSE MILEAGE	$5,500.00	$6,129.97	$5,500.00	$5,500.00	$5,500.00	$5,500.00
15300092	543961	PH DATCP PROJECT EXP	($3,867.00)	$0.00	$0.00	($4,067.00)	($4,069.00)	($4,069.00)
TOTAL	**15300092 PH-DATCP LICENSE INSPECTION**		$0.00	$18,845.96	$0.00	$0.00	$0.00	$0.00
15300094 PH - BACTERIA LAB								
15300094	465575	PH BACTERIA LAB REVENUE	($1,800.00)	($2,669.18)	($1,870.00)	($1,160.00)	($1,160.00)	($1,160.00)
15300094	522100	PH BAC LAB CONTRACTED SERVICES	$0.00	$75.00	$0.00	$0.00	$0.00	$0.00
15300094	522195	PH BAC LAB CERTIFICATION FEES	$400.00	$782.00	$400.00	$400.00	$400.00	$400.00
15300094	533110	PH BAC LAB POSTAGE/BOX RENT	$50.00	$0.00	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
15300094	533130	PH BAC LAB PRINTING & DUPL	$10.00	$0.00	$0.00	$0.00	$0.00	$0.00
15300094	533190	PH BAC LAB OTHER OFFICE SUPPLS	$1,000.00	$1,163.87	$900.00	$0.00	$0.00	$0.00
TOTAL	**15300094 PH - BACTERIA LAB**		($340.00)	($648.31)	($570.00)	($760.00)	($760.00)	($760.00)
TOTAL	**100 GENERAL FUND**		$795,394.00	$695,504.47	$905,757.00	$1,013,102.00	$985,670.00	$985,670.00
210 PUBLIC HEALTH GRANT FUND								
53100000 PUBLIC HEALTH GRANT FUND								
53100000	432402	PUB HLTH GR FUND SEAL A SMILE	($20,117.00)	($22,932.00)	($24,600.00)	($24,600.00)	($24,600.00)	($24,600.00)
53100000	432406	PHGF TOBACCO	($2,310.00)	($3,076.00)	($2,233.00)	($2,430.00)	($2,430.00)	($2,430.00)
53100000	432407	PHGF CHILDHOOD LEAD	($4,056.00)	($4,056.00)	($4,056.00)	($5,134.00)	($5,134.00)	($5,134.00)
53100000	432414	PHGF IMMUNIZATION ACTION PLAN	($15,016.00)	($19,193.00)	($15,016.00)	($9,588.00)	($9,588.00)	($9,588.00)
53100000	432415	PHGF PREVENTION	($6,650.00)	($6,563.00)	($6,900.00)	($6,900.00)	($6,900.00)	($6,900.00)
53100000	432416	PHGF - ST - LEAD WATER - CCC	$0.00	($2,400.00)	($13,200.00)	$0.00	$0.00	$0.00
53100000	432431	PH COMMUNICABLE DISEASE REV	($4,000.00)	($5,010.00)	($4,000.00)	($4,010.00)	($4,010.00)	($4,010.00)
53100000	432440	PHGF BIO TERRORISM	($36,336.00)	($50,170.00)	($39,728.00)	($37,118.00)	($37,118.00)	($37,118.00)
53100000	432445	PHGF MATERNAL CHILD HEALTH	($36,619.00)	($35,069.00)	($36,619.00)	($36,619.00)	($36,619.00)	($36,619.00)
53100000	432449	PHGF TNC (TRANSIENT NON COMM	($13,792.00)	($18,115.00)	($13,792.00)	($13,792.00)	($13,792.00)	($13,792.00)
53100000	432459	PHGF MISC GRANT REVENUE	($36,000.00)	($57,465.09)	($5,000.00)	($5,000.00)	($5,000.00)	($5,000.00)
53100000	432463	PH - INFRASTRUCTURE ST GRANT	($35,000.00)	($67,284.00)	($55,000.00)	($35,000.00)	($62,435.00)	($62,435.00)
53100000	432922	PH C19 IMMUNIZATION/VACCINE GR	($69,100.00)	($21,388.00)	$0.00	$0.00	$0.00	$0.00
53100000	435590	PHGF REPRODUCTIVE HEALTH	($46,923.00)	($65,242.00)	($47,253.00)	($70,284.00)	($70,284.00)	($70,284.00)
53100000	435591	PH FAMILY PLANNING GRANT	$0.00	($14,192.00)	($10,000.00)	($6,562.00)	($6,562.00)	($6,562.00)
53100000	465518	PHGF REPRDCTV HLTH CLIENT FEES	($500.00)	($384.72)	($500.00)	($500.00)	($500.00)	($500.00)
53100000	465519	PHGF REPRODUCTIVE HLTH MA	($28,000.00)	($28,013.20)	($25,000.00)	($20,000.00)	($20,000.00)	($20,000.00)
53100000	465520	PHGF GET YOURSELF TESTED RH	($1,500.00)	($2,200.00)	($1,100.00)	$0.00	$0.00	$0.00
53100000	465521	PHGF CRIBS FOR KIDS	($2,500.00)	($60.00)	($2,500.00)	$0.00	$0.00	$0.00
53100000	465522	PHGF MISC NOT GRANT REVENUE	($1,575.00)	($1,825.00)	($2,400.00)	($1,700.00)	($1,700.00)	($1,700.00)
53100000	465523	PHGF CAR SEATS FOR KIDS DONTNS	($500.00)	($60.00)	($500.00)	($100.00)	($100.00)	($100.00)
53100000	465525	PH - OTHER INCOME NOT GRANT	($2,500.00)	($9,331.96)	($2,000.00)	($4,000.00)	($4,000.00)	($4,000.00)
53100000	465566	PHGF TB DISPENSARY REIMBURSMNT	$0.00	($1,205.37)	$0.00	$0.00	$0.00	$0.00
53100000	466502	PHGF TNC OTHER INCOME	($800.00)	($3,526.82)	($3,700.00)	($3,700.00)	($3,700.00)	($3,700.00)
53100000	466503	PHGF CHILDHOOD LEAD OTHR INCOM	$0.00	($100.00)	$0.00	$0.00	$0.00	$0.00
53100000	466504	PHGF SEAL A SMILE OTHER INCOME	($70,000.00)	($73,881.59)	($65,200.00)	($70,200.00)	($70,200.00)	($70,200.00)
53100000	475517	PH - EAT RIGHT, BE FIT	($2,000.00)	$0.00	($2,000.00)	$0.00	$0.00	$0.00
53100000	475518	PH -CLARK CO PREVENTION PARTNE	($1,500.00)	($19,268.00)	($1,500.00)	$0.00	$0.00	$0.00
53100000	501110	PH GRANT FUND SALARIES/WAGES	$234,619.00	$284,620.80	$204,544.00	$192,287.00	$214,254.00	$214,254.00
53100000	501120	PH GRANT FUND OVERTIME	$492.00	$0.00	$0.00	$0.00	$0.00	$0.00

REVENUES & EXPENDITURES

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
53100000	511510	PH GRANT FUND SOCIAL SECURITY	$20,045.00	$20,023.41	$16,571.00	$15,757.00	$16,573.00	$16,573.00
53100000	511520	PH GRANT FUND RETIREMENT	$11,700.00	$17,552.55	$12,792.00	$11,731.00	$12,635.00	$12,635.00
53100000	511530	PH GRANT FUND ST/LT DISABL INS	$2,533.00	$2,629.57	$2,221.00	$2,172.00	$2,386.00	$2,386.00
53100000	511540	PH GRANT FUND HEALTH INSURANCE	$54,339.00	$65,907.19	$44,457.00	$41,929.00	$45,230.00	$45,230.00
53100000	511550	PH GRANT FUND LIFE INSURANCE	$0.00	$190.68	$136.00	$121.00	$126.00	$126.00
53100000	511560	PH GRANT FUND WORKERS COMP	$5,853.00	$7,072.36	$4,786.00	$4,361.00	$4,589.00	$4,589.00
53100000	522100	PH GRANT FUND CONTRACTED SRVCS	$15,906.00	$15,528.15	$15,433.00	$17,619.00	$17,619.00	$17,619.00
53100000	522195	PH GRANT FUND LAB CERT FEES	$300.00	$620.00	$0.00	$0.00	$0.00	$0.00
53100000	522250	PH GRANT FUND TELEPHONE	$4,217.00	$3,631.57	$3,655.00	$2,869.00	$2,869.00	$2,869.00
53100000	522580	PH GRANT FUND MED, PSYCHO/PROF	$0.00	$273.63	$0.00	$0.00	$0.00	$0.00
53100000	522722	PH GRANT FUND INTERPRETING FEE	$4,694.00	$5,601.28	$4,067.00	$4,179.00	$4,179.00	$4,179.00
53100000	533110	PH GRANT FUND POSTAGE/BOX RENT	$1,180.00	$1,354.53	$1,065.00	$1,180.00	$1,180.00	$1,180.00
53100000	533130	PH GRANT FUND PRINT/DUPLICATE	$1,985.00	$1,814.35	$2,470.00	$2,190.00	$2,190.00	$2,190.00
53100000	533140	PH GRANT FUND SML ITEMS EQUIP	$10,975.00	$6,367.18	$2,200.00	$2,200.00	$2,200.00	$2,200.00
53100000	533190	PH GRANT FUND OTHR OFFICE SUPP	$910.00	$5,041.86	$6,548.00	$6,548.00	$6,548.00	$6,548.00
53100000	533240	PH GRANT FUND MEMBERSHIP DUES	$250.00	$1,162.00	$454.00	$320.00	$320.00	$320.00
53100000	533250	PH GRANT FUND REG FEES/TUITION	$6,243.00	$3,683.10	$7,924.00	$4,167.00	$4,167.00	$4,167.00
53100000	533260	PH GRANT FUND ADVERTISING	$0.00	$288.31	$0.00	$0.00	$0.00	$0.00
53100000	533290	PH GRT FD BIOLOGICALS NRSG SRV	$5,500.00	$3,733.01	$2,789.00	$2,700.00	$2,700.00	$2,700.00
53100000	533350	PH GRANT FUND MEALS	$1,855.00	$344.24	$2,535.00	$1,032.00	$1,032.00	$1,032.00
53100000	533360	PH GRANT FUND LODGING	$1,710.00	$869.99	$1,706.00	$1,614.00	$1,614.00	$1,614.00
53100000	533390	PH GRANT FUND MILEAGE	$8,795.00	$15,076.61	$9,329.00	$10,502.00	$10,502.00	$10,502.00
53100000	533400	PH GRANT FUND NURSING SUPPLIES	$14,478.00	$16,098.06	$11,100.00	$11,909.00	$11,909.00	$11,909.00
53100000	533480	PH GRANT FUND ED SUPPLIES	$11,750.00	$15,670.63	$12,725.00	$9,050.00	$9,050.00	$9,050.00
53100000	533900	PH GRANT FUND CRIBS FOR KIDS	$2,500.00	$1,420.85	$2,500.00	$0.00	$0.00	$0.00
53100000	533955	PH - OTHER GRANTS PROJECT EXP	$9,075.00	$23,890.62	$6,400.00	$5,700.00	$5,700.00	$5,700.00
53100000	543961	PH GRNT FD CAR SEATS FOR KIDS	$5,390.00	$5,013.53	$5,390.00	$5,100.00	$5,100.00	$5,100.00
TOTAL	**53100000 PUBLIC HEALTH GRANT FUND**		$0.00	($6,531.69)	$0.00	$0.00	$0.00	$0.00
TOTAL	**210 PUBLIC HEALTH GRANT FUND**		$0.00	($6,531.69)	$0.00	$0.00	$0.00	$0.00
TOTAL	**53 PUBLIC HEALTH**		$795,394.00	$688,972.78	$905,757.00	$1,013,102.00	$985,670.00	$985,670.00

ST	PROJECT STRING	GL ORG	GL OBJ	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - BIO-TERRORISM								
F	53BIOTERSM.53GRANT . .	53100000	432440	(36,336.00)	(50,170.00)	(39,728.00)	(37,118.00)		
E	53BIOTERSM.53-CONTRAC.53CONTSVCS.	53100000	522100	1,000.00	0.00	789.00	550.00		
E	53BIOTERSM.53-CONTRAC.53INTRPFEE.	53100000	522722	336.00	441.20	1,143.00	550.00		
E	53BIOTERSM.53-CONTRAC.53TELEPHNE.	53100000	522250	2,297.00	2,208.69	1,815.00	469.00		
E	53BIOTERSM.53-GENOPER.53ADVRTISE.	53100000	533260	0.00	156.00	0.00	0.00		
E	53BIOTERSM.53-GENOPER.53BIOLOG .	53100000	533290	0.00	0.00	539.00	450.00		
E	53BIOTERSM.53-GENOPER.53MEMDUES .	53100000	533240	0.00	0.00	0.00	0.00		
E	53BIOTERSM.53-GENOPER.53NURSSUP .	53100000	533400	0.00	290.00	50.00	167.00		
E	53BIOTERSM.53-GENOPER.53POSTAGE .	53100000	533110	450.00	317.40	440.00	440.00		
E	53BIOTERSM.53-GENOPER.53PRNTDUPL.	53100000	533130	600.00	512.84	700.00	900.00		
E	53BIOTERSM.53-GENOPER.53SMEQUIP .	53100000	533140	0.00	0.00	1,200.00	1,200.00		
E	53BIOTERSM.53-TRAVEL .53MEALS .	53100000	533350	0.00	12.00	48.00	96.00		
E	53BIOTERSM.53-TRAVEL .53MILEAGE .	53100000	533390	1,099.00	501.69	369.00	323.00		
E	53BIOTERSM.53-TRAVEL .53REGFEES .	53100000	533250	0.00	0.00	493.00	58.00		
E	53BIOTERSM.53-WAGES .53WAGES .	53100000	501110	21,642.00	31,541.33	23,027.00	22,868.00		
E	53BIOTERSM.53-WGBENFT.53HEALTHIN.	53100000	511540	5,129.00	9,332.56	5,005.00	4,987.00		
E	53BIOTERSM.53-WGBENFT.53LIFEINS .	53100000	511550	0.00	14.11	15.00	14.00		
E	53BIOTERSM.53-WGBENFT.53RETIREMN.	53100000	511520	1,330.00	2,194.28	1,440.00	1,393.00		
E	53BIOTERSM.53-WGBENFT.53SOCSEC .	53100000	511510	1,674.00	2,150.20	1,866.00	1,871.00		
E	53BIOTERSM.53-WGBENFT.53STLTDIS .	53100000	511530	239.00	323.60	250.00	264.00		
E	53BIOTERSM.53-WGBENFT.53WORKCOMP.	53100000	511560	540.00	786.04	539.00	518.00		
	TOTAL PUBLIC HEALTH - BIO-TERRORISM							(37,118.00)	37,118.00
	PUBLIC HEALTH - CLARK COUNTY PREVENTION PARTNERSHIP								
F	53CCPP .53LOCAL .53MISC .	53100000	475518	(1,500.00)	(1,318.00)	(1,500.00)	0.00		
F	53CCPP .53LOCAL .53RESOURCE.	53100000	475518	0.00	0.00	0.00	0.00		
F	53CCPP .53LOCAL .53SOR .	53100000	475518	0.00	(17,950.00)	0.00	0.00		
E	53CCPP .53-WAGES .53WAGES .	53100000	501110	0.00	1,913.94	0.00	0.00		
E	53CCPP .53-WGBENFT.52LIFEINS .	53100000	511550	0.00	1.17	0.00	0.00		
E	53CCPP .53-WGBENFT.53HEALTHIN.	53100000	511540	0.00	19.49	0.00	0.00		
E	53CCPP .53-WGBENFT.53RETIREMN.	53100000	511520	0.00	132.46	0.00	0.00		
E	53CCPP .53-WGBENFT.53SOCSEC .	53100000	511510	0.00	140.98	0.00	0.00		
E	53CCPP .53-WGBENFT.53STLTDIS .	53100000	511530	0.00	23.19	0.00	0.00		
E	53CCPP .53-WGBENFT.53WORKCOMP.	53100000	511560	0.00	47.65	0.00	0.00		
E	53CCPP .53MISC .53EDSUPPLY.	53100000	533480	1,500.00	1,194.27	1,500.00	0.00		
E	53CCPP .53SOR .53PROJECT .	53100000	533955	0.00	13,218.40	0.00	0.00		
	TOTAL PUBLIC HEALTH - CLARK COUNTY PREVENTION PARTNERSHIP							0.00	0.00

ST	PROJECT STRING	GL ORG	GL OBJ	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - CHILDHOOD LEAD								
F	53CHILDHDL.53GRANT . .	53100000	432407	(4,056.00)	(4,056.00)	(4,056.00)	(5,134.00)		
F	53CHILDHDL.53LOCAL . .	53100000	466503	0.00	(100.00)	0.00	0.00		
E	53CHILDHDL.53-CONTRAC.53INTRPFEE.	53100000	522722	0.00	0.00	44.00	50.00		
E	53CHILDHDL.53-GENOPER.53POSTAGE .	53100000	533110	0.00	0.00	0.00	0.00		
E	53CHILDHDL.53-TRAVEL .53MILEAGE .	53100000	533390	150.00	0.00	150.00	150.00		
E	53CHILDHDL.53-TRAVEL .53REGFEES .	53100000	533250	0.00	0.00	260.00	0.00		
E	53CHILDHDL.53-WAGES .53WAGES .	53100000	501110	2,767.00	2,991.84	2,581.00	3,535.00		
E	53CHILDHDL.53-WGBENFT.53HEALTHIN.	53100000	511540	656.00	862.07	561.00	771.00		
E	53CHILDHDL.53-WGBENFT.53LIFEINS .	53100000	511550	0.00	1.34	2.00	2.00		
E	53CHILDHDL.53-WGBENFT.53RETIREMN.	53100000	511520	170.00	208.29	161.00	215.00		
E	53CHILDHDL.53-WGBENFT.53SOCSEC .	53100000	511510	214.00	203.04	209.00	289.00		
E	53CHILDHDL.53-WGBENFT.53STLTDIS .	53100000	511530	30.00	30.61	28.00	42.00		
E	53CHILDHDL.53-WGBENFT.53WORKCOMP.	53100000	511560	69.00	74.46	60.00	80.00		
	TOTAL PUBLIC HEALTH - CHILDHOOD LEAD							(5,134.00)	5,134.00
	PUBLIC HEALTH - COMMUNICABLE DISEASE								
F	53COMMDIS .53GRANT . .	53100000	432431	(4,000.00)	(5,010.00)	(4,000.00)	(4,010.00)		
F	53COMMDIS .53LOCAL . .	53100000	465566	0.00	(1,205.37)	0.00	0.00		
E	53COMMDIS .53-CONTRAC.53INTRPFEE.	53100000	522722	200.00	71.40	100.00	100.00		
E	53COMMDIS .53-CONTRAC.53MEDPROF .	53100000	522580	0.00	273.63	0.00	0.00		
E	53COMMDIS .53-GENOPER.53EDSUPPLY.	53100000	533480	0.00	100.00	0.00	200.00		
E	53COMMDIS .53-GENOPER.53PRNTDUPL.	53100000	533130	50.00	0.00	0.00	0.00		
E	53COMMDIS .53-TRAVEL .53MILEAGE .	53100000	533390	100.00	407.26	100.00	100.00		
E	53COMMDIS .53-WAGES .53WAGES .	53100000	501110	2,585.00	23,442.54	2,722.00	2,587.00		
E	53COMMDIS .53-WGBENFT.53HEALTHIN.	53100000	511540	613.00	7,897.58	592.00	564.00		
E	53COMMDIS .53-WGBENFT.53LIFEINS .	53100000	511550	0.00	17.69	2.00	2.00		
E	53COMMDIS .53-WGBENFT.53RETIREMN.	53100000	511520	159.00	1,632.63	170.00	158.00		
E	53COMMDIS .53-WGBENFT.53SOCSEC .	53100000	511510	200.00	1,493.05	221.00	212.00		
E	53COMMDIS .53-WGBENFT.53STLTDIS .	53100000	511530	29.00	248.63	29.00	28.00		
E	53COMMDIS .53-WGBENFT.53WORKCOMP.	53100000	511560	64.00	582.21	64.00	59.00		
	TOTAL PUBLIC HEALTH - COMMUNICABLE DISEASE							(4,010.00)	4,010.00

ST	PROJECT STRING	GL ORG	GL OBJ	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - EAT RIGHT, BE FIT								
F	53ERBF .53LOCAL .	53100000	475517	(2,000.00)	0.00	(2,000.00)	0.00		
E	53ERBF .53-OTHER.53PROJECT	53100000	533955	2,000.00	0.00	2,000.00	0.00		
	TOTAL PUBLIC HEALTH - EAT RIGHT, BE FIT							0.00	0.00
	PUBLIC HEALTH - GET YOURSELF TESTED								
F	53GETYTEST.53GRANT . .	53100000	465520	(1,500.00)	(2,200.00)	(1,100.00)	0.00		
E	53GETYTEST.53-CONTRAC.53INTRPFEE.	53100000	522722	0.00	0.00	150.00	0.00		
E	53GETYTEST.53-GENOPER.53EDSUPPLY.	53100000	533480	500.00	392.00	500.00	0.00		
E	53GETYTEST.53-GENOPER.53NURSSUP .	53100000	533400	0.00	0.00	0.00	0.00		
E	53GETYTEST.53-TRAVEL .53MILEAGE .	53100000	533390	0.00	14.70	0.00	0.00		
E	53GETYTEST.53-WAGES .53WAGES .	53100000	501110	708.00	1,097.89	322.00	0.00		
E	53GETYTEST.53-WGBENFT.53HEALTHIN.	53100000	511540	168.00	494.55	70.00	0.00		
E	53GETYTEST.53-WGBENFT.53LIFEINS .	53100000	511550	0.00	1.37	0.00	0.00		
E	53GETYTEST.53-WGBENFT.53RETIREMN.	53100000	511520	44.00	77.70	20.00	0.00		
E	53GETYTEST.53-WGBENFT.53SOCSEC .	53100000	511510	55.00	81.73	26.00	0.00		
E	53GETYTEST.53-WGBENFT.53STLTDIS .	53100000	511530	7.00	14.74	4.00	0.00		
E	53GETYTEST.53-WGBENFT.53WORKCOMP.	53100000	511560	18.00	26.00	8.00	0.00		
	TOTAL PUBLIC HEALTH - GET YOURSELF TESTED							0.00	0.00
	PUBLIC HEALTH - IMMUNIZATION ACTION PLAN								
F	53IMMACTPL.53GRANT . .	53100000	432414	(15,016.00)	(19,193.00)	(15,016.00)	(9,588.00)		
E	53IMMACTPL.53-CONTRAC.53INTRPFEE.	53100000	522722	500.00	5.25	100.00	100.00		
E	53IMMACTPL.53-CONTRAC.53TELEPHNE.	53100000	522250	36.00	23.22	36.00	36.00		
E	53IMMACTPL.53-GENOPER.53NURSSUP .	53100000	533400	150.00	0.00	150.00	150.00		
E	53IMMACTPL.53-GENOPER.53PRNTDUPL.	53100000	533130	100.00	55.15	100.00	100.00		
E	53IMMACTPL.53-TRAVEL .53MILEAGE .	53100000	533390	1,500.00	722.26	1,000.00	1,000.00		
E	53IMMACTPL.53-WAGES .53WAGES .	53100000	501110	9,017.00	13,749.16	9,765.00	5,877.00		
E	53IMMACTPL.53-WGBENFT.53HEALTHIN.	53100000	511540	2,137.00	2,423.54	2,122.00	1,282.00		
E	53IMMACTPL.53-WGBENFT.53LIFEINS .	53100000	511550	0.00	14.88	7.00	4.00		
E	53IMMACTPL.53-WGBENFT.53RETIREMN.	53100000	511520	554.00	872.38	611.00	358.00		
E	53IMMACTPL.53-WGBENFT.53SOCSEC .	53100000	511510	697.00	872.05	791.00	481.00		
E	53IMMACTPL.53-WGBENFT.53STLTDIS .	53100000	511530	100.00	139.97	106.00	67.00		
E	53IMMACTPL.53-WGBENFT.53WORKCOMP.	53100000	511560	225.00	312.70	228.00	133.00		
	TOTAL PUBLIC HEALTH - IMMUNIZATION ACTION PLAN							(9,588.00)	9,588.00

ST	PROJECT STRING	GL ORG	GL OBJ	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - IMMUNIZATION SUPPLEMENT								
F	53IMMSUPP .53GRANT . .	53100000	432922	(69,100.00)	(21,388.00)	0.00	0.00		
E	53IMMSUPP .53-CONTRAC.53CONTSVCS.	53100000	522100	0.00	375.00	0.00	0.00		
E	53IMMSUPP .53-CONTRAC.53INTRPFEE.	53100000	522722	0.00	434.70	0.00	0.00		
E	53IMMSUPP .53-CONTRAC.53TELEPHNE.	53100000	522250	0.00	7.87	0.00	0.00		
E	53IMMSUPP .53-GENOPER.53ADVRTISE.	53100000	533260	0.00	0.00	0.00	0.00		
E	53IMMSUP .53-GENOPER.53BIOLOG .	53100000	533290	3,600.00	0.00	0.00	0.00		
E	53IMMSUPP .53-GENOPER.53NURSSUP .	53100000	533400	2,050.00	1,451.67	0.00	0.00		
E	53IMMSUPP .53-GENOPER.53OFFCESUP.	53100000	533190	0.00	506.78	0.00	0.00		
E	53IMMSUPP .53-GENOPER.53POSTAGE .	53100000	533110	0.00	0.00	0.00	0.00		
E	53IMMSUPP .53-GENOPER.53PRNTDUPL.	53100000	533130	0.00	6.08	0.00	0.00		
E	53IMMSUPP .53-GENOPER.53SMEQUIP .	53100000	533140	10,375.00	5,815.38	0.00	0.00		
E	53IMMSUPP .53-TRAVEL .53MILEAGE .	53100000	533390	0.00	375.48	0.00	0.00		
E	53IMMSUPP .53-WAGES .53WAGES .	53100000	501110	37,594.00	7,159.47	0.00	0.00		
E	53IMMSUPP .53-WGBENFT.53HEALTHIN.	53100000	511540	8,909.00	3,834.84	0.00	0.00		
E	53IMMSUPP .53-WGBENFT.53RETIREMN.	53100000	511520	2,311.00	497.59	0.00	0.00		
E	53IMMSUPP .53-WGBENFT.53SOCSEC .	53100000	511510	2,908.00	489.55	0.00	0.00		
E	53IMMSUPP .53-WGBENFT.53STLTDIS .	53100000	511530	415.00	108.41	0.00	0.00		
E	53IMMSUPP .53-WGBENFT.53WORKCOMP.	53100000	511560	938.00	178.98	0.00	0.00		
	TOTAL PUBLIC HEALTH - IMMUNIZATION SUPPLEMENT							0.00	0.00
	PUBLIC HEALTH - LEAD IN WATER								
F	53LEADWATR.53GRANT . .	53100000	432416	0.00	(2,400.00)	(13,200.00)	0.00		
E	53LEADWATR.53-GENOPER.53POSTAGE .	53100000	533110	0.00	14.42	0.00	0.00		
E	53LEADWATR.53-TRAVEL.53MILEAGE	53100000	533390	0.00	0.00	500.00	0.00		
E	53LEADWATR.53-WAGES .53WAGES .	53100000	501110	0.00	594.75	9,099.00	0.00		
E	53LEADWATR.53-WGBENFT.53HEALTHIN.	53100000	511540	0.00	106.52	1,978.00	0.00		
E	53LEADWATR.53-WGBENFT.53LIFEINS .	53100000	511550	0.00	0.26	6.00	0.00		
E	53LEADWATR.53-WGBENFT.53RETIREMN.	53100000	511520	0.00	41.42	569.00	0.00		
E	53LEADWATR.53-WGBENFT.53SOCSEC .	53100000	511510	0.00	43.63	737.00	0.00		
E	53LEADWATR.53-WGBENFT.53STLTDIS .	53100000	511530	0.00	6.63	98.00	0.00		
E	53LEADWATR.53-WGBENFT.53WORKCOMP.	53100000	511560	0.00	14.77	213.00	0.00		
	TOTAL PUBLIC HEALTH - LEAD IN WATER							0.00	0.00

ST	PROJECT STRING	GL ORG	GL OBJ	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - LICENSING (DATCP)								
F	53LICENSIN.53LOCAL . .	15300092	465572	(95,000.00)	(91,650.00)	(94,919.00)	(98,986.00)		
F	53LICENSIN.53LOCAL .53WATRTEST.	15300092	465572	0.00	0.00	0.00	0.00		
E	53LICENSIN.53-CONTRAC.53INTRPFEE.	15300092	522722	150.00	0.00	150.00	150.00		
E	53LICENSIN.53-CONTRAC.53TELEPHNE.	15300092	522250	1,000.00	514.40	1,000.00	1,000.00		
E	53LICENSIN.53-GENOPER.53EDTRAIN .	15300092	533150	0.00	0.00	0.00	0.00		
E	53LICENSIN.53-GENOPER.53MEMDUES .	15300092	533240	340.00	40.00	260.00	260.00		
E	53LICENSIN.53-GENOPER.53OFFCESUP.	15300092	533190	200.00	267.11	200.00	200.00		
E	53LICENSIN.53-GENOPER.53POSTAGE .	15300092	533110	500.00	584.56	500.00	500.00		
E	53LICENSIN.53-GENOPER.53PRNTDUPL.	15300092	533130	200.00	98.08	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	400.00	0.00	400.00	400.00		
E	53LICENSIN.53-TRAVEL .53MEALS .	15300092	533350	234.00	78.62	234.00	234.00		
E	53LICENSIN.53-TRAVEL .53MILEAGE .	15300092	533390	5,500.00	6,129.97	5,500.00	5,500.00		
E	53LICENSIN.53-TRAVEL .53REGFEES .	15300092	533250	600.00	800.00	0.00	0.00		
E	53LICENSIN.53-WAGES .53WAGES .	15300092	501110	68,304.00	78,630.40	61,997.00	64,943.00		
E	53LICENSIN.53-WGBENFT.53HEALTHIN.	15300092	511540	8,499.00	10,998.42	12,685.00	13,194.00		
E	53LICENSIN.53-WGBENFT.53LIFEINS .	15300092	511550	0.00	63.36	49.00	49.00		
E	53LICENSIN.53-WGBENFT.53RETIREMN.	15300092	511520	4,807.00	5,474.34	4,520.00	4,774.00		
E	53LICENSIN.53-WGBENFT.53SOCSEC .	15300092	511510	5,291.00	5,785.78	4,803.00	5,037.00		
E	53LICENSIN.53-WGBENFT.53STLTDIS .	15300092	511530	863.00	784.65	784.00	901.00		
E	53LICENSIN.53-WGBENFT.53WORKCOMP.	15300092	511560	1,729.00	1,954.63	1,387.00	1,394.00		
	TOTAL PUBLIC HEALTH - LICENSING (DATCP)							(98,986.00)	98,986.00

ST	PROJECT STRING	GL ORG	GL OBJ	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - MATERNAL CHILD HEALTH								
F	53MCHGRANT.53GRANT . .	53100000	432445	(36,619.00)	(35,069.00)	(36,619.00)	(36,619.00)		
E	53MCHGRANT.53-CONTRAC.53INTRPFEE.	53100000	522722	500.00	143.50	500.00	0.00		
E	53MCHGRANT.53-CONTRAC.53TELEPHNE.	53100000	522250	480.00	389.94	520.00	0.00		
E	53MCHGRANT.53-GENOPER.53EDSUPPLY.	53100000	533480	0.00	17.50	0.00	0.00		
E	53MCHGRANT.53-GENOPER.53OFFCESUP.	53100000	533190	0.00	0.00	0.00	0.00		
E	53MCHGRANT.53-GENOPER.53POSTAGE .	53100000	533110	0.00	139.68	0.00	0.00		
E	53MCHGRANT.53-GENOPER.53PRNTDUPL.	53100000	533130	25.00	18.57	0.00	0.00		
E	53MCHGRANT.53-TRAVEL .53MILEAGE .	53100000	533390	300.00	375.48	0.00	500.00		
E	53MCHGRANT.53-WAGES .53WAGES .	53100000	501110	25,014.00	24,306.63	25,504.00	25,880.00		
E	53MCHGRANT.53-WGBENFT.53HEALTHIN.	53100000	511540	5,928.00	5,828.20	5,543.00	5,643.00		
E	53MCHGRANT.53-WGBENFT.53LIFEINS .	53100000	511550	0.00	15.14	17.00	16.00		
E	53MCHGRANT.53-WGBENFT.53RETIREMN.	53100000	511520	1,538.00	1,689.72	1,595.00	1,577.00		
E	53MCHGRANT.53-WGBENFT.53SOCSEC .	53100000	511510	1,935.00	1,704.22	2,066.00	2,118.00		
E	53MCHGRANT.53-WGBENFT.53STLTDIS .	53100000	511530	275.00	267.28	277.00	299.00		
E	53MCHGRANT.53-WGBENFT.53WORKCOMP.	53100000	511560	624.00	607.16	597.00	586.00		
	TOTAL PUBLIC HEALTH - MATERNAL CHILD HEALTH							(36,619.00)	36,619.00
	PUBLIC HEALTH - MISCELLANEOUS GRANTS								
F	53MISCGRNT.53GRANT .53-M-CARST.	53100000	432459	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)		
F	53MISCGRNT.53LOCAL .53-M-CARST.	53100000	465523	(500.00)	(60.00)	(500.00)	(100.00)		
E	53MISCGRNT.53-CARSEAT.53PROJECT .	53100000	543961	5,390.00	5,013.53	5,390.00	5,100.00		
E	53MISCGRNT.53-CARSEAT.53REGFEES .	53100000	533250	110.00	0.00	110.00	0.00		
F	53MISCGRNT.53GRANT .53-M-CRIBS.	53100000	465521	0.00	0.00	0.00	0.00		
F	53MISCGRNT.53LOCAL .53-M-CRIBS.	53100000	465521	(2,500.00)	(60.00)	(2,500.00)	0.00		
E	53MISCGRNT.53-CRIBS .53PROJECT .	53100000	533900	2,500.00	1,420.85	2,500.00	0.00		
F	53MISCGRNT.53LOCAL .53-M-OTHER.	53100000	465525	(2,000.00)	(9,331.96)	(2,000.00)	(4,000.00)		
F	53MISCGRNT.53LOCAL .53SAFEKIDS.	53100000	465525	(500.00)	0.00	0.00	0.00		
F	53MISCGRNT.53LOCAL .53SAFESITR.	53100000	465522	(1,575.00)	(1,825.00)	(2,400.00)	(1,700.00)		
E	53MISCGRNT.53SAFEKIDS.53PROJECT .	53100000	533955	500.00	0.00	0.00	0.00		
E	53MISCGRNT.53SAFEKIDS.53SAFESITR.	53100000	533955	1,575.00	655.70	2,400.00	1,700.00		
E	53MISCGRNT.53-PHOTHGR.53OTHER .	53100000	533955	2,000.00	8,653.44	2,000.00	4,000.00		
	TOTAL PUBLIC HEALTH - MISCELLANEOUS GRANTS							(10,800.00)	10,800.00

ST	PROJECT STRING	GL ORG	GL OBJ	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	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	0.00	0.00	0.00		
E	53NRTHWOOD.53-GENOPER.53PRNTDUPL.	53100000	533130	0.00	28.00	0.00	0.00		
E	53NRTHWOOD.53-TRAVEL .53MILEAGE .	53100000	533390	0.00	73.50	0.00	0.00		
E	53NRTHWOOD.53-WAGES .53WAGES .	53100000	501110	0.00	776.10	0.00	0.00		
E	53NRTHWOOD.53-WGBENFT.53HEALTHIN.	53100000	511540	0.00	184.37	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	53.94	0.00	0.00		
E	53NRTHWOOD.53-WGBENFT.53SOCSEC .	53100000	511510	0.00	54.42	0.00	0.00		
E	53NRTHWOOD.53-WGBENFT.53STLTDIS .	53100000	511530	0.00	9.47	0.00	0.00		
E	53NRTHWOOD.53-WGBENFT.53WORKCOMP.	53100000	511560	0.00	19.40	0.00	0.00		
	TOTAL PUBLIC HEALTH - NORTHWOODS COALITION							0	0
	PUBLIC HEALTH - ARPA								
F	53PHC19ARP.53GRANT	53100000	432920	0.00	0.00	0.00	0.00		
E	53PHC19ARP.53-CONTRAC.53INTRPFEE.	53100000	522722	0.00	0.00	0.00	0.00		
E	53PHC19ARP.53-CONTRAC.53TELEPHNE.	53100000	522250	0.00	0.00	0.00	0.00		
E	53PHC19ARP.53-GENOPER.53OFFCESUP.	53100000	533190	0.00	0.00	0.00	0.00		
E	53PHC19ARP.53-GENOPER.53POSTAGE .	53100000	533110	0.00	0.00	0.00	0.00		
E	53PHC19ARP.53-GENOPER.53PRNTDUPL.	53100000	533130	0.00	0.00	0.00	0.00		
E	53PHC19ARP.53-GENOPER.53PROJECT .	53100000	533955	0.00	(17.98)	0.00	0.00		
E	53PHC19ARP.53-GENOPER.53SMEQUIP .	53100000	533140	0.00	0.00	0.00	0.00		
E	53PHC19ARP.53-TRAVEL .53MILEAGE .	53100000	533390	0.00	0.00	0.00	0.00		
E	53PHC19ARP.53-WAGES .53WAGES .	53100000	501110	0.00	0.00	0.00	0.00		
E	53PHC19ARP.53-WGBENFT.53HEALTHIN.	53100000	511540	0.00	495.65	0.00	0.00		
E	53PHC19ARP.53-WGBENFT.53RETIREMN.	53100000	511520	0.00	0.00	0.00	0.00		
E	53PHC19ARP.53-WGBENFT.53SOCSEC .	53100000	511510	0.00	0.00	0.00	0.00		
E	53PHC19ARP.53-WGBENFT.53STLTDIS .	53100000	511530	0.00	11.04	0.00	0.00		
E	53PHC19ARP.53-WGBENFT.53WORKCOMP.	53100000	511560	0.00	0.00	0.00	0.00		
	TOTAL PUBLIC HEALTH - ARPA							0	0

ST	PROJECT STRING	GL ORG	GL OBJ	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - PUBLIC HEALTH INFRASTRUCTURE								
F	53PHINFRAS.53GRANT . .	53100000	432463	(35,000.00)	(67,284.00)	(55,000.00)	(35,000.00)		
E	53PHINFRAS.53-CONTRAC.53INTRPFEE.	53100000	522722	0.00	2,144.84	500.00	500.00		
E	53PHINFRAS.53-GENOPER.53MEMDUES .	53100000	533240	0.00	615.00	204.00	70.00		
E	53PHINFRAS.53-GENOPER.53POSTAGE .	53100000	533110	0.00	105.82	0.00	0.00		
E	53PHINFRAS.53-GENOPER.53PRNTDUPL.	53100000	533130	0.00	172.86	100.00	100.00		
E	53PHINFRAS.53-GENOPER.53PROJECT .	53100000	533955	0.00	1,381.06	0.00	0.00		
E	53PHINFRAS.53-GENOPER.53REGFEES .	53100000	533250	5,660.00	3,084.43	6,840.00	3,155.00		
E	53PHINFRAS.53-TRAVEL .53LODGING .	53100000	533360	1,360.00	531.99	1,430.00	1,174.00		
E	53PHINFRAS.53-TRAVEL .53MEALS .	53100000	533350	1,660.00	268.24	2,370.00	936.00		
E	53PHINFRAS.53-TRAVEL .53MILEAGE .	53100000	533390	1,214.00	3,610.45	1,311.00	2,309.00		
E	53PHINFRAS.53-WAGES .53WAGES .	53100000	501110	17,783.00	41,202.48	30,265.00	19,172.00		
E	53PHINFRAS.53-WGBENFT.53HEALTHIN.	53100000	511540	4,214.00	6,837.62	6,578.00	4,180.00		
E	53PHINFRAS.53-WGBENFT.53LIFEINS .	53100000	511550	0.00	26.55	20.00	12.00		
E	53PHINFRAS.53-WGBENFT.53RETIREMN.	53100000	511520	1,093.00	2,862.92	1,893.00	1,168.00		
E	53PHINFRAS.53-WGBENFT.53SOCSEC .	53100000	511510	1,375.00	2,935.05	2,452.00	1,569.00		
E	53PHINFRAS.53-WGBENFT.53STLTDIS .	53100000	511530	197.00	371.39	329.00	221.00		
E	53PHINFRAS.53-WGBENFT.53WORKCOMP.	53100000	511560	444.00	1,016.80	708.00	434.00		
	TOTAL PUBLIC HEALTH - PUBLIC HEALTH INFRASTRUCTURE							(35,000.00)	35,000.00
	PUBLIC HEALTH - PREVENTING TEEN PREGNANCY								
F	53PLAN-A .53GRANT . .	53100000	435591	0.00	(14,192.00)	(10,000.00)	0.00		
E	53PLAN-A .53-CONTRAC.53INTRPFEE.	53100000	522722	0.00	10.50	220.00	0.00		
E	53PLAN-A .53-GENOPER.53EDSUPPLY.	53100000	533480	0.00	4,770.00	1,875.00	0.00		
E	53PLAN-A .53-TRAVEL .53LODGING .	53100000	533360	0.00	0.00	107.00	0.00		
E	53PLAN-A .53-TRAVEL .53MEALS .	53100000	533350	0.00	0.00	39.00	0.00		
E	53PLAN-A .53-TRAVEL .53MILEAGE .	53100000	533390	0.00	200.62	643.00	0.00		
E	53PLAN-A .53-WAGES .53WAGES .	53100000	501110	0.00	6,487.51	5,098.00	0.00		
E	53PLAN-A .53-WGBENFT.53HEALTHIN.	53100000	511540	0.00	1,625.24	1,108.00	0.00		
E	53PLAN-A .53-WGBENFT.53LIFEINS .	53100000	511550	0.00	5.38	3.00	0.00		
E	53PLAN-A .53-WGBENFT.53RETIREMN.	53100000	511520	0.00	451.84	319.00	0.00		
E	53PLAN-A .53-WGBENFT.53SOCSEC .	53100000	511510	0.00	466.36	413.00	0.00		
E	53PLAN-A .53-WGBENFT.53STLTDIS .	53100000	511530	0.00	62.76	56.00	0.00		
E	53PLAN-A .53-WGBENFT.53WORKCOMP.	53100000	511560	0.00	161.27	119.00	0.00		
	TOTAL PUBLIC HEALTH - PREVENTING TEEN PREGNANCY							0.00	0.00

ST	PROJECT STRING	GL ORG	GL OBJ	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - PREVENTION								
F	53PREVENTN.53GRANT . .	53100000	432415	(6,650.00)	(6,563.00)	(6,900.00)	(6,900.00)		
E	53PREVENTN.53-CONTRAC.53TELEPHNE.	53100000	522250	0.00	0.00	0.00	0.00		
E	53PREVENTN.53-TRAVEL .53MILEAGE .	53100000	533390	0.00	247.59	400.00	200.00		
E	53PREVENTN.53-WAGES .53WAGES .	53100000	501110	4,710.00	5,051.04	4,657.00	4,801.00		
E	53PREVENTN.53-WGBENFT.53HEALTHIN.	53100000	511540	1,116.00	779.74	1,012.00	1,047.00		
E	53PREVENTN.53-WGBENFT.53LIFEINS .	53100000	511550	0.00	0.26	3.00	3.00		
E	53PREVENTN.53-WGBENFT.53RETIREMN.	53100000	511520	290.00	351.16	291.00	292.00		
E	53PREVENTN.53-WGBENFT.53SOCSEC .	53100000	511510	364.00	356.62	377.00	393.00		
E	53PREVENTN.53-WGBENFT.53STLTDIS .	53100000	511530	53.00	63.21	51.00	55.00		
E	53PREVENTN.53-WGBENFT.53WORKCOMP.	53100000	511560	117.00	126.12	109.00	109.00		
	TOTAL PUBLIC HEALTH - PREVENTION							(6,900.00)	6,900.00
	PUBLIC HEALTH - ROUTINE IMMUNIZATION								
F	53ROUTIMM .53GRANT . .	53100000	432459	(15,000.00)	(36,869.09)	0.00	0.00		
E	53ROUTIMM .53-CONTRAC.53CONTSVCS.	53100000	522100	250.00	0.00	0.00	0.00		
E	53ROUTIMM .53-CONTRAC.53INTRPFEE.	53100000	522722	40.00	798.23	0.00	0.00		
E	53ROUTIMM .53-GENOPER.53ADVRTISE.	53100000	533260	0.00	132.31	0.00	0.00		
E	53ROUTIMM .53-GENOPER.53NURSSUP .	53100000	533400	253.00	1,116.04	0.00	0.00		
E	53ROUTIMM .53-GENOPER.53OFFCESUP.	53100000	533190	60.00	3,106.66	0.00	0.00		
E	53ROUTIMM .53-GENOPER.53POSTAGE .	53100000	533110	0.00	210.16	0.00	0.00		
E	53ROUTIMM .53-GENOPER.53PRNTDUPL.	53100000	533130	100.00	155.28	0.00	0.00		
E	53ROUTIMM .53-GENOPER.53REGFEES .	53100000	533250	0.00	249.00	0.00	0.00		
E	53ROUTIMM .53-GENOPER.53SMEQUIP .	53100000	533140	600.00	0.00	0.00	0.00		
E	53ROUTIMM .53-TRAVEL .53MILEAGE .	53100000	533390	0.00	1,523.29	0.00	0.00		
E	53ROUTIMM .53-WAGES .53WAGES .	53100000	501110	9,702.00	21,313.84	0.00	0.00		
E	53ROUTIMM .53-WGBENFT.53HEALTHIN.	53100000	511540	2,299.00	5,191.81	0.00	0.00		
E	53ROUTIMM .53-WGBENFT.53LIFEINS .	53100001	511550	0.00	28.73	0.00	0.00		
E	53ROUTIMM .53-WGBENFT.53RETIREMN.	53100000	511520	596.00	1,486.93	0.00	0.00		
E	53ROUTIMM .53-WGBENFT.53SOCSEC .	53100000	511510	750.00	1,469.72	0.00	0.00		
E	53ROUTIMM .53-WGBENFT.53STLTDIS .	53100000	511530	108.00	179.49	0.00	0.00		
E	53ROUTIMM .53-WGBENFT.53WORKCOMP.	53100000	511560	242.00	526.84	0.00	0.00		
	TOTAL PUBLIC HEALTH - ROUTINE IMMUNIZATION							0.00	0.00

ST	PROJECT STRING	GL ORG	GL OBJ	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - REPRODUCTIVE HEALTH								
F	53RPROHLTH.53GRANT . .	53100000	435590	(46,923.00)	(65,242.00)	(47,253.00)	(70,284.00)		
F	53RPROHLTH.53LOCAL .53CLNTFEES.	53100000	465518	(500.00)	(384.72)	(500.00)	(500.00)		
F	53RPROHLTH.53LOCAL .53MADOLLRS.	53100000	465519	(28,000.00)	(28,013.20)	(25,000.00)	(20,000.00)		
E	53RPROHLTH.53-CONTRAC.53CONTSVCS.	53100000	522100	11,034.00	11,531.09	11,201.00	15,067.00		
E	53RPROHLTH.53-CONTRAC.53INTRPFEE.	53100000	522722	720.00	527.33	440.00	1,320.00		
E	53RPROHLTH.53-CONTRAC.53LABFEES .	53100000	522195	300.00	620.00	0.00	0.00		
E	53RPROHLTH.53-CONTRAC.53TELEPHNE.	53100000	522250	960.00	538.62	480.00	1,418.40		
E	53RPROHLTH.53-GENOPER.53MEMDUES .	53100000	533240	250.00	547.00	250.00	250.00		
E	53RPROHLTH.53-GENOPER.53NURSSUP .	53100000	533400	5,000.00	3,614.59	2,500.00	2,500.00		
E	53RPROHLTH.53-GENOPER.53OFFCESUP.	53100000	533190	0.00	0.00	2,500.00	2,500.00		
E	53RPROHLTH.53-GENOPER.53POSTAGE .	53100000	533110	250.00	404.19	400.00	500.00		
E	53RPROHLTH.53-GENOPER.53PRNTDUPL.	53100000	533130	50.00	48.26	10.00	10.00		
E	53RPROHLTH.53-GENOPER.53SMEQUIP .	53100000	533140	0.00	551.80	0.00	0.00		
E	53RPROHLTH.53-TRAVEL .53MILEAGE .	53100000	533390	400.00	640.22	56.00	600.00		
E	53RPROHLTH.53-TRAVEL .53REGFEES .	53100000	533250	240.00	0.00	0.00	120.00		
E	53RPROHLTH.53-WAGES .53WAGES .	53100000	501110	39,821.00	32,255.45	39,343.00	47,648.00		
E	53RPROHLTH.53-WGBENFT.53HEALTHIN.	53100000	511540	9,437.00	9,623.89	8,551.00	10,390.00		
E	53RPROHLTH.53-WGBENFT.53LIFEINS .	53100000	511550	0.00	24.60	26.00	30.00		
E	53RPROHLTH.53-WGBENFT.53RETIREMN.	53100000	511520	2,448.00	2,244.18	2,461.00	2,903.00		
E	53RPROHLTH.53-WGBENFT.53SOCSEC .	53100000	511510	3,080.00	2,251.73	3,187.00	3,899.00		
E	53RPROHLTH.53-WGBENFT.53STLTDIS .	53100000	511530	440.00	326.16	427.00	549.60		
E	53RPROHLTH.53-WGBENFT.53WORKCOMP.	53100000	511560	993.00	803.34	921.00	1,079.00		
	TOTAL PUBLIC HEALTH - REPRODUCTIVE HEALTH							(90,784.00)	90,784.00

ST	PROJECT STRING	GL ORG	GL OBJ	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - SEAL A SMILE								
F	53SASSMILE.53GRANT . .	53100000	432402	(20,117.00)	(22,932.00)	(24,600.00)	(24,600.00)		
F	53SASSMILE.53LOCAL .53MADOLLRS.	53100000	466504	(70,000.00)	(73,737.48)	(65,000.00)	(70,000.00)		
F	53SASSMILE.53ORALHLTH.53MADOLLRS.	53100000	466504	0.00	(144.11)	(200.00)	(200.00)		
E	53SASSMILE.53-CONTRAC.53CONTSVCS.	53100000	522100	0.00	0.00	250.00	0.00		
E	53SASSMILE.53-CONTRAC.53INTRPFEE.	53100000	522722	0.00	52.50	210.00	0.00		
E	53SASSMILE.53-CONTRAC.53TELEPHNE.	53100000	522250	444.00	463.23	480.00	945.60		
E	53SASSMILE.53-GENOPER.53BIOLOG .	53100000	533290	0.00	0.00	0.00	250.00		
E	53SASSMILE.53-GENOPER.53EDSUPPLY.	53100000	533480	9,700.00	8,796.86	8,650.00	8,650.00		
E	53SASSMILE.53-GENOPER.53NURSSUP .	53100000	533400	6,825.00	9,248.09	8,000.00	8,000.00		
E	53SASSMILE.53-GENOPER.53OFFCESUP.	53100000	533190	800.00	192.15	1,048.00	1,048.00		
E	53SASSMILE.53-GENOPER.53POSTAGE .	53100000	533110	0.00	25.38	20.00	20.00		
E	53SASSMILE.53-GENOPER.53PRNTDUPL.	53100000	533130	1,000.00	729.96	1,500.00	1,000.00		
E	53SASSMILE.53-GENOPER.53SMEQUIP .	53100000	533140	0.00	0.00	1,000.00	1,000.00		
E	53SASSMILE.53-ORLHLTH.53CONTSVCS.	53100000	522100	3,622.00	3,622.06	3,767.00	2,002.00		
E	53SASSMILE.53-ORLHLTH.53HEALTHIN.	53100000	511540	0.00	188.94	0.00	0.00		
E	53SASSMILE.53-ORLHLTH.53INTRPFEE.	53100000	522722	1,100.00	291.78	660.00	690.00		
E	53SASSMILE.53-ORLHLTH.53MILEAGE .	53100000	533390	600.00	320.88	600.00	400.00		
E	53SASSMILE.53-ORLHLTH.53NURSSUP .	53100000	533400	200.00	377.67	400.00	400.00		
E	53SASSMILE.53-ORLHLTH.53PRNTDUPL.	53100000	533130	0.00	0.68	0.00	0.00		
E	53SASSMILE.53-ORLHLTH.53RETIREMN.	53100000	511520	0.00	34.75	0.00	0.00		
E	53SASSMILE.53-ORLHLTH.53SOCSEC .	53100000	511510	408.00	135.79	0.00	0.00		
E	53SASSMILE.53-ORLHLTH.53STLTDIS .	53100000	511530	0.00	6.27	0.00	0.00		
E	53SASSMILE.53-ORLHLTH.53WAGES .	53100000	501110	5,328.00	1,814.90	0.00	0.00		
E	53SASSMILE.53-ORLHLTH.53WORKCOMP.	53100000	511560	133.00	45.38	0.00	0.00		
E	53SASSMILE.53-TRAVEL .53LODGING .	53100000	533360	200.00	338.00	169.00	440.00		
E	53SASSMILE.53-TRAVEL .53MEALS .	53100000	533350	78.00	0.00	78.00	0.00		
E	53SASSMILE.53-TRAVEL .53MILEAGE .	53100000	533390	2,000.00	3,597.72	2,500.00	3,000.00		
E	53SASSMILE.53-TRAVEL .53REGFEES .	53100000	533250	233.00	349.67	221.00	834.00		
E	53SASSMILE.53-WAGES .53WAGES .	53100000	501110	40,690.00	42,841.92	43,163.00	47,377.00		
E	53SASSMILE.53-WGBENFT.53HEALTHIN.	53100000	511540	9,643.00	3,773.14	9,381.00	10,331.00		
E	53SASSMILE.53-WGBENFT.53LIFEINS .	53100000	511550	0.00	14.64	29.00	30.00		
E	53SASSMILE.53-WGBENFT.53RETIREMN.	53100000	511520	2,501.00	822.05	2,700.00	2,903.00		
E	53SASSMILE.53-WGBENFT.53SOCSEC .	53100000	511510	3,147.00	3,205.66	3,497.00	3,899.00		
E	53SASSMILE.53-WGBENFT.53STLTDIS .	53100000	511530	450.00	131.43	467.00	501.40		
E	53SASSMILE.53-WGBENFT.53WORKCOMP.	53100000	511560	1,015.00	1,062.30	1,010.00	1,079.00		
	TOTAL PUBLIC HEALTH - SEAL A SMILE							(94,800.00)	94,800.00
	PUBLIC HEALTH - STATE PHYSICAL ACTIVITY & NUTRITION								

ST	PROJECT STRING	GL ORG	GL OBJ	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
F	53SPAN .53GRANT . .	53100000	432459	(16,000.00)	(15,596.00)	0.00	0.00		
E	53SPAN .53-CONTRAC.53INTRPFEE.	53100000	522722	1,298.00	680.05	0.00	0.00		
E	53SPAN .53-GENOPER.53PROJECT	53100000	533955	3,000.00	0.00	0.00	0.00		
E	53SPAN .53-GENOPER.53PRNTDUPL.	53100000	533130	0.00	24.32	0.00	0.00		
E	53SPAN .53-TRAVEL .53LODGING	53100000	533360	150.00	0.00	0.00	0.00		
E	53SPAN .53-TRAVEL .53MEALS .	53100000	533350	117.00	40.00	0.00	0.00		
E	53SPAN .53-TRAVEL .53MILEAGE .	53100000	533390	132.00	198.10	0.00	0.00		
E	53SPAN .53-WAGES .53WAGES .	53100000	501110	8,006.00	10,728.14	0.00	0.00		
E	53SPAN .53-WGBENFT.53HEALTHIN.	53100000	511540	1,897.00	2,792.96	0.00	0.00		
E	53SPAN .53-WGBENFT.53LIFEINS .	53100000	511550	0.00	5.73	0.00	0.00		
E	53SPAN .53-WGBENFT.53RETIREMN.	53100000	511520	492.00	745.60	0.00	0.00		
E	53SPAN .53-WGBENFT.53SOCSEC .	53100000	511510	619.00	756.75	0.00	0.00		
E	53SPAN .53-WGBENFT.53STLTDIS .	53100000	511530	89.00	123.09	0.00	0.00		
E	53SPAN .53-WGBENFT.53WORKCOMP.	53100000	511560	200.00	268.23	0.00	0.00		
	TOTAL PUBLIC HEALTH - STATE PHYSICAL ACTIVITY & NUTRITION							0.00	0.00
	PUBLIC HEALTH - TITLE V DUAL PROTECTION								
F	53TITLVDPK.53GRANT . .	53100000	435591	0.00	0.00	0.00	(6,562.00)		
F	53TITLVDPK.53-CONTRAC.53INTRPFEE.	53100000	522722	0.00	0.00	0.00	869.00		
E	53TITLVDPK.53-GENOPER.53NURSSUP .	53100000	533400	0.00	0.00	0.00	692.00		
E	53TITLVDPK.53-GENOPER.53POSTAGE .	53100000	533110	0.00	0.00	0.00	0.00		
E	53TITLVDPK.53-GENOPER.53PRNTDUPL.	53100000	533130	0.00	0.00	0.00	0.00		
E	53TITLVDPK.53-TRAVEL .53MILEAGE .	53100000	533390	0.00	0.00	0.00	220.00		
E	53TITLVDPK.53-WAGES .53WAGES .	53100000	501110	0.00	0.00	0.00	3,426.00		
E	53TITLVDPK.53-WGBENFT.53HEALTHIN.	53100000	511540	0.00	0.00	0.00	747.00		
E	53TITLVDPK.53-WGBENFT.53LIFEINS .	53100000	511550	0.00	0.00	0.00	2.00		
E	53TITLVDPK.53-WGBENFT.53RETIREMN.	53100000	511520	0.00	0.00	0.00	209.00		
E	53TITLVDPK.53-WGBENFT.53SOCSEC .	53100000	511510	0.00	0.00	0.00	280.00		
E	53TITLVDPK.53-WGBENFT.53STLTDIS .	53100000	511530	0.00	0.00	0.00	39.00		
E	53TITLVDPK.53-WGBENFT.53WORKCOMP.	53100000	511560	0.00	0.00	0.00	78.00		
	TOTAL PUBLIC HEALTH - TITLE V DUAL PROTECTION							(5,693.00)	5,693.00

ST	PROJECT STRING	GL ORG	GL OBJ	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET	PUBLIC HEALTH REVENUE	PUBLIC HEALTH EXPENDITURES
	PUBLIC HEALTH - DNR TRANSIENT NON COMM								
F	53TNCWELLS.53GRANT . .	53100000	432449	(13,792.00)	(18,115.00)	(13,792.00)	(13,792.00)		
F	53TNCWELLS.53LOCAL .53CLNTFEES.	53100000	466502	(800.00)	(3,426.82)	(3,700.00)	(3,700.00)		
E	53TNCWELLS.53-GENOPER.53BIOLOG .	53100000	533290	1,900.00	3,733.01	2,000.00	2,000.00		
E	53TNCWELLS.53-GENOPER.53OFFCESUP.	53100000	533190	50.00	1,236.27	3,000.00	3,000.00		
E	53TNCWELLS.53-GENOPER.53POSTAGE .	53100000	533110	400.00	106.12	200.00	200.00		
E	53TNCWELLS.53-GENOPER.53PRNTDUPL.	53100000	533130	50.00	38.36	50.00	50.00		
E	53TNCWELLS.53-TRAVEL .53MEALS .	53100000	533350	0.00	24.00	0.00	0.00		
E	53TNCWELLS.53-TRAVEL .53MILEAGE .	53100000	533390	1,100.00	1,977.15	1,500.00	1,500.00		
E	53TNCWELLS.53-WAGES .53WAGES .	53100000	501110	7,857.00	14,535.21	7,696.00	7,697.00		
E	53TNCWELLS.53-WGBENFT.53HEALTHIN.	53100000	511540	1,862.00	2,370.55	1,673.00	1,678.00		
E	53TNCWELLS.53-WGBENFT.53LIFEINS .	53100000	511550	0.00	13.93	5.00	5.00		
E	53TNCWELLS.53-WGBENFT.53RETIREMN.	53100000	511520	483.00	1,011.47	481.00	469.00		
E	53TNCWELLS.53-WGBENFT.53SOCSEC .	53100000	511510	608.00	1,062.55	623.00	630.00		
E	53TNCWELLS.53-WGBENFT.53STLTDIS .	53100000	511530	86.00	157.82	84.00	89.00		
E	53TNCWELLS.53-WGBENFT.53WORKCOMP.	53100000	511560	196.00	361.89	180.00	174.00		
	TOTAL PUBLIC HEALTH - DNR TRANSIENT NON COMM							(17,492.00)	17,492.00
	PUBLIC HEALTH - WI WINS								
F	53WITOBACC.53GRANT . .	53100000	432406	(2,310.00)	(3,076.00)	(2,233.00)	(2,430.00)		
E	53WITOBACC.53-GENOPER.53EDSUPPLY.	53100000	533480	50.00	400.00	200.00	200.00		
E	53WITOBACC.53-GENOPER.53POSTAGE .	53100000	533110	80.00	31.36	5.00	20.00		
E	53WITOBACC.53-GENOPER.53PRNTDUPL.	53100000	533130	10.00	23.99	10.00	30.00		
E	53WITOBACC.53-TRAVEL .53MILEAGE .	53100000	533390	200.00	286.02	200.00	200.00		
E	53WITOBACC.53-WAGES .53WAGES .	53100000	501110	1,395.00	2,032.29	1,302.00	1,419.00		
E	53WITOBACC.53-WGBENFT.53HEALTHIN.	53100000	511540	331.00	28.30	283.00	309.00		
E	53WITOBACC.53-WGBENFT.53LIFEINS .	53100000	511550	0.00	4.90	1.00	1.00		
E	53WITOBACC.53-WGBENFT.53RETIREMN.	53100000	511520	86.00	141.24	81.00	86.00		
E	53WITOBACC.53-WGBENFT.53SOCSEC .	53100000	511510	108.00	150.31	106.00	116.00		
E	53WITOBACC.53-WGBENFT.53STLTDIS .	53100000	511530	15.00	24.38	15.00	17.00		
E	53WITOBACC.53-WGBENFT.53WORKCOMP.	53100000	511560	35.00	50.82	30.00	32.00		
	TOTAL PUBLIC HEALTH - WI WINS							(2,430.00)	2,430.00
						TOTAL	**TOTAL**	(455,354.00)	455,354.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
HUMAN SERVICES								
54 COMMUNITY SERVICES								
230 51.42 BOARD SPEC REV FUND-CS								
54000000 CS ADMINISTRATION								
54000000	411110	CS ADM GENERAL PROPERTY TAXES	($1,333,042.00)	($1,333,042.00)	($1,433,042.00)	($1,733,042.00)	($1,233,042.00)	($1,233,042.00)
54000000	432420	CS STATE AID FOR 51.42 BOARD	$0.00	($1,228,408.00)	($1,228,253.00)	($1,228,253.00)	($1,228,253.00)	($1,228,253.00)
54000000	439999	CC CARS REVENUE CLEARING ACCT	$0.00	($0.66)	$0.00	$0.00	$0.00	$0.00
54000000	465550	CS MISC REVENUE	($1,228,253.00)	($48,772.76)	$0.00	$0.00	$0.00	$0.00
54000000	465552	ADM REP PAYEE REVENUE	($15,000.00)	($9,428.31)	($15,000.00)	($15,003.00)	($15,003.00)	($15,003.00)
54000000	465554	CMI ROOM/BOARD COST SHARE	($60,000.00)	($43,820.28)	($60,000.00)	($54,000.00)	($54,000.00)	($54,000.00)
54000000	465557	CS DRIVER IMPROVEMENT SURCHARG	($30,000.00)	($29,860.29)	($30,000.00)	($32,000.00)	($32,000.00)	($32,000.00)
54000000	478440	CS NON-REPORTBLE INDIRECT COST	$0.00	($457,720.39)	$0.00	$0.00	$0.00	$0.00
54000000	484577	CS INTEREST-COMM S RISK RESVE	($10.00)	($4.50)	($10.00)	($10.00)	($10.00)	($10.00)
54000000	499210	CS TRANSFER FROM GENERAL	$0.00	($67,478.05)	$0.00	$0.00	$0.00	$0.00
54000000	499500	CS FUND BAL APPLIED-BUD MEMOLD	($400,000.00)	$0.00	($300,000.00)	$0.00	($500,000.00)	($500,000.00)
54000000	501110	CS ADM SALARIES/WAGES	$231,073.00	$197,221.54	$242,092.00	$388,270.00	$388,270.00	$388,270.00
54000000	501180	CS ADM NON PROD CT,ST,VT,SS	$0.00	$36,923.78	$0.00	$0.00	$0.00	$0.00
54000000	501360	CS ADM UNUSED BENEFITS	$0.00	$3,986.35	$0.00	$0.00	$0.00	$0.00
54000000	501410	CS ADM BD CTY BOARD PER DIEM	$4,400.00	$5,560.00	$4,400.00	$4,700.00	$4,700.00	$4,700.00
54000000	511510	CS ADM SOCIAL SECURITY	$18,237.00	$17,577.57	$18,754.00	$30,574.00	$30,574.00	$30,574.00
54000000	511520	CS ADM RETIREMENT	$16,263.00	$16,579.42	$17,651.00	$28,541.00	$28,541.00	$28,541.00
54000000	511530	CS ADM ST/LT DISABILTY INS	$2,921.00	$2,525.97	$3,060.00	$5,392.00	$5,392.00	$5,392.00
54000000	511540	CS ADM HEALTH INSURANCE	$60,377.00	$59,448.17	$58,491.00	$85,273.00	$85,273.00	$85,273.00
54000000	511550	CS ADM LIFE INSURANCE	$0.00	$157.26	$158.00	$215.00	$215.00	$215.00
54000000	511560	CS ADM WORKER COMPENSATION	$4,336.00	$4,545.06	$3,934.00	$6,977.00	$6,977.00	$6,977.00
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	$8,181.00	$4,600.00	$4,600.00	$4,600.00	$4,600.00
54000000	522200	CS ADOC CONTRACT EXPENSES	$0.00	$600.00	$0.00	$0.00	$0.00	$0.00
54000000	522250	CS ADM TELEPHONE	$1,000.00	$1,199.26	$1,444.00	$1,444.00	$1,444.00	$1,444.00
54000000	522910	CS INDIRECT COST REIMBURSEMENT	$0.00	$457,720.39	$0.00	$0.00	$0.00	$0.00
54000000	533110	CS ADM ADM POSTAGE/BOX RENT	$600.00	$1,355.55	$600.00	$650.00	$650.00	$650.00
54000000	533130	CS ADM PRINTING/DUPLICATING	$100.00	$625.87	$100.00	$150.00	$150.00	$150.00
54000000	533140	CS ADM SMALL ITEM OF EQUIPMENT	$500.00	$29.32	$500.00	$500.00	$500.00	$500.00
54000000	533150	CS ADM EMPLOYEE EDUC/TRNG	$500.00	$565.00	$500.00	$500.00	$500.00	$500.00
54000000	533190	CS ADM OTHER OFFICE SUPPLIES	$300.00	$3,014.56	$1,300.00	$500.00	$500.00	$500.00
54000000	533240	CS ADM MEMBERSHIP DUES	$500.00	$1,050.00	$500.00	$500.00	$500.00	$500.00
54000000	533350	CS ADM ADM MEALS	$100.00	$240.93	$100.00	$100.00	$100.00	$100.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
54000000	533360	CS ADM ADM LODGING	$300.00	$934.94	$300.00	$300.00	$300.00	$300.00
54000000	533390	CS ADM BD ADM BOARD MILEAGE	$2,000.00	$5,069.40	$2,500.00	$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	$21,148.94	$8,500.00	$8,500.00	$8,500.00	$8,500.00
TOTAL	**54000000**	**CS ADMINISTRATION**	($2,287,936.00)	($1,951,513.37)	($2,275,059.00)	($2,070,360.00)	($2,070,360.00)	($2,070,360.00)
54100000 CS CLINIC OPPS								
54100000	464522	CS CLINIC OPP MEDICARE	($115,089.00)	($65,925.83)	($150,000.00)	($173,000.00)	($173,000.00)	($173,000.00)
54100000	465550	CS CLINIC OPP BOARD REV INS	($95,000.00)	($63,516.08)	($130,000.00)	($162,000.00)	($162,000.00)	($162,000.00)
54100000	465551	CS CLINIC OPP JAIL CONTRACT	($40,000.00)	($4,700.00)	($45,000.00)	($60,000.00)	($60,000.00)	($60,000.00)
54100000	465552	CS CLINIC OPP REVENUES CLIENT	($41,000.00)	($26,811.60)	($45,000.00)	($60,000.00)	($60,000.00)	($60,000.00)
54100000	465553	CS CLINIC OPP COUNSELING MISC	($10,000.00)	($1,664.31)	($10,000.00)	($15,000.00)	($15,000.00)	($15,000.00)
54100000	465554	CS CLINIS MED ASSISTNC PAYMNT	($305,000.00)	($162,981.18)	($325,000.00)	($345,000.00)	($345,000.00)	($345,000.00)
54100000	465556	CS CLINIC OPP CHILDREN-18 INS	($52,000.00)	($32,162.11)	($55,000.00)	($72,000.00)	($72,000.00)	($72,000.00)
54100000	465557	CS CLINIC OPP CHIL-18 MED AST	($30,000.00)	($419.38)	($35,000.00)	($35,000.00)	($35,000.00)	($35,000.00)
54100000	465558	CS CLINIS OPP CHID-18 CLI FEE	($17,500.00)	($10,502.91)	($20,000.00)	($20,000.00)	($20,000.00)	($20,000.00)
54100000	465559	CS WIMCR PAYMNT CASE MANAGEMNT	$0.00	$0.00	$0.00	($148,572.00)	($148,572.00)	($148,572.00)
54100000	501110	CS CLINIC OPP SALARIES/WAGES	$758,295.00	$744,455.29	$1,047,045.00	$997,901.00	$997,901.00	$997,901.00
54100000	501120	CS CLINIC OPPS OVERTIME	$0.00	$2,670.89	$0.00	$0.00	$0.00	$0.00
54100000	501180	CS CLINIC OPP NON PROD CT,ST,V	$0.00	$92,396.51	$0.00	$0.00	$0.00	$0.00
54100000	501360	CS CLINIC OPP UNUSED BENEFITS	$0.00	$5,679.94	$0.00	$0.00	$0.00	$0.00
54100000	511510	CS CLINIC OPP SOCIAL SECURITY	$58,743.00	$61,115.60	$81,112.00	$77,400.00	$77,400.00	$77,400.00
54100000	511520	CS CLINIC OPP RETIREMENT	$53,368.00	$58,662.34	$76,340.00	$73,353.00	$73,353.00	$73,353.00
54100000	511530	CS CLINIC OPP ST/LT DI INS	$9,586.00	$10,011.78	$13,236.00	$13,859.00	$13,859.00	$13,859.00
54100000	511540	CS CLINIC OPP HEALTH INS	$130,103.00	$180,613.60	$224,346.00	$169,604.00	$169,604.00	$169,604.00
54100000	511550	CS CLINIC OPP LIFE INSURANCE	$0.00	$715.25	$774.00	$772.00	$772.00	$772.00
54100000	511560	CS CLINIC OPP WORKERS COMP	$16,671.00	$17,807.42	$19,155.00	$18,122.00	$18,122.00	$18,122.00
54100000	522111	CS CLINIC OPP SRVCS THERAP	$350,000.00	$421,270.39	$385,700.00	$385,700.00	$385,700.00	$385,700.00
54100000	522250	CS CLINIC OPP TELEPHONE	$1,400.00	$2,582.78	$2,500.00	$2,500.00	$2,500.00	$2,500.00
54100000	522722	CS CLINIC OPP INTERPRETING FEE	$9,000.00	$15,882.41	$12,000.00	$12,000.00	$12,000.00	$12,000.00
54100000	533140	CS CLINIC OPP SM ITEM OF EQUIP	$200.00	$1,721.81	$750.00	$750.00	$750.00	$750.00
54100000	533145	CS OPP ELECTRONIC HEALTH RECRD	$80,000.00	$96,853.73	$96,400.00	$96,400.00	$96,400.00	$96,400.00
54100000	533150	CS CLINIC EMPLOYEE EDUC/TRNG	$3,200.00	$4,497.50	$3,200.00	$4,000.00	$4,000.00	$4,000.00
54100000	533190	CS OTHER OFFICE SUPPLIES	$5,000.00	$8,987.72	$6,000.00	$3,000.00	$3,000.00	$3,000.00
54100000	533230	CS SUB TO NEWSPAPERS & PER	$250.00	$339.00	$250.00	$250.00	$250.00	$250.00
54100000	533260	CS CLINIC OPP ADVERTISING	$2,000.00	$1,746.43	$2,000.00	$2,000.00	$2,000.00	$2,000.00
54100000	533350	CS CLINIC OPP MEALS	$400.00	$649.39	$400.00	$200.00	$200.00	$200.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
54100000	533360	CS CLINIC OPP LODGING	$750.00	$1,195.95	$750.00	$750.00	$750.00	$750.00
54100000	533390	CS CLINIC OPPS MILEAGE	$1,600.00	$5,443.55	$6,000.00	$6,000.00	$6,000.00	$6,000.00
54100000	533391	CS CLINIC OPPS MILEAGE-TRAING	$400.00	$3,424.40	$400.00	$400.00	$400.00	$400.00
54100000	555130	CS CLINIC OPP CON SRV LIAB INS	$4,200.00	$3,076.00	$4,100.00	$4,100.00	$4,100.00	$4,100.00
TOTAL	**54100000 CS CLINIC OPPS**		$779,577.00	$1,373,116.28	$1,167,458.00	$778,489.00	$778,489.00	$778,489.00
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 OPPS AODA**		($600.00)	$0.00	($600.00)	($600.00)	($600.00)	($600.00)
54104078 CS CLINIC OPPS AODA								
54104078	432420	CS ST AID 51.42 BOARD 570-AODA	($55,026.00)	($55,026.00)	($55,026.00)	($55,026.00)	($55,026.00)	($55,026.00)
54104078	465550	CS AODA MEDICAL ASSIST PAYMENT	($17,000.00)	($10,261.39)	($17,000.00)	($27,200.00)	($27,200.00)	($27,200.00)
54104078	465552	CS AODA-51.42 BRD-ALL OTHR REV	($14,000.00)	($1,231.73)	($15,000.00)	($26,120.00)	($26,120.00)	($26,120.00)
54104078	465553	CS AODA CHILD -18 PAYMENT/MA	($4,000.00)	$0.00	($3,000.00)	($3,000.00)	($3,000.00)	($3,000.00)
54104078	501110	CS AODA SALARIES/WAGES	$98,560.00	$87,572.06	$103,882.00	$141,404.00	$141,404.00	$141,404.00
54104078	501180	CS AODA NON PROD CT,ST,VT,SS	$0.00	$13,064.42	$0.00	$0.00	$0.00	$0.00
54104078	511510	CS AODA SOCIAL SECURITY	$7,635.00	$7,259.94	$8,048.00	$10,968.00	$10,968.00	$10,968.00
54104078	511520	CS AODA RETIREMENT	$6,937.00	$7,003.70	$7,574.00	$10,394.00	$10,394.00	$10,394.00
54104078	511530	CS AODA ST/LT DISABILITY INS	$1,246.00	$1,246.47	$1,313.00	$1,964.00	$1,964.00	$1,964.00
54104078	511540	CS AODA HEALTH INSURANCE	$27,571.00	$27,944.23	$26,064.00	$50,601.00	$50,601.00	$50,601.00
54104078	511550	CS AODA LIFE INSURANCE	$0.00	$76.53	$74.00	$120.00	$120.00	$120.00
54104078	511560	CS AODA WORKERS COMPENSATION	$2,434.00	$2,213.52	$2,268.00	$2,742.00	$2,742.00	$2,742.00
54104078	522100	CS AODA CONTRACTED SERVICES	$600.00	$665.00	$600.00	$0.00	$0.00	$0.00
54104078	522650	CS AODA INPATIENT	$5,000.00	$11,041.60	$5,508.00	$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
54104078	522722	CS AODA INTERPRETING FEES	$2,500.00	$668.28	$2,500.00	$1,000.00	$1,000.00	$1,000.00
54104078	533140	CS CLINIC COMPUTER EQUIP/SOFT	$0.00	$0.00	$0.00	$200.00	$200.00	$200.00
54104078	533150	CS CLINIC OPP EMPLOYEE ED &TRN	$1,000.00	$2,381.00	$1,000.00	$2,000.00	$2,000.00	$2,000.00
54104078	533190	CS AODA OTHER OFFICE SUPPLIES	$600.00	$578.37	$600.00	$400.00	$400.00	$400.00
54104078	533350	CS CLINIC OPP MEALS	$100.00	$0.00	$100.00	$150.00	$150.00	$150.00
54104078	533360	CS CLINIC OPP LODGING	$1,000.00	$644.52	$1,000.00	$500.00	$500.00	$500.00
54104078	533390	CS CLINIC OPP CLINIC MILEAGE	$200.00	$668.50	$500.00	$500.00	$500.00	$500.00
54104078	533391	CS CLINIC OPP ED & TRN MILEAGE	$100.00	$120.40	$100.00	$100.00	$100.00	$100.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
54104078	535920	CS CLINIC OPP LICENSURE FEES	$1,000.00	$0.00	$1,000.00	$800.00	$800.00	$800.00
TOTAL	**54104078 CS CLINIC OPPS AODA**		$66,957.00	$96,629.42	$72,605.00	$118,505.00	$118,505.00	$118,505.00
54104080 CS CLINIC OPPS AODA YOUTH PREV								
54104080	501110	CS AODA YP SALARIES & WAGES	$9,814.00	$26,527.27	$33,667.00	$31,936.00	$31,936.00	$31,936.00
54104080	501120	CS AODA OVERTIME	$0.00	$85.20	$0.00	$0.00	$0.00	$0.00
54104080	501180	CS AODA YP NON PROD CT, ST, VT	$0.00	$1,716.99	$0.00	$0.00	$0.00	$0.00
54104080	501360	CS AODA YP UNUSED BENEFITS	$0.00	$146.12	$0.00	$0.00	$0.00	$0.00
54104080	511510	CS AODA YP SOCIAL SECURITY	$760.00	$2,063.47	$2,608.00	$2,477.00	$2,477.00	$2,477.00
54104080	511520	CS AODA YP RETIREMENT	$691.00	$1,983.34	$753.00	$2,347.00	$2,347.00	$2,347.00
54104080	511530	CS AODA YP ST & LT DISBLTY INS	$124.00	$352.00	$426.00	$444.00	$444.00	$444.00
54104080	511540	CS AODA YP HEALTH INSURANCE	$3,063.00	$6,788.94	$10,883.00	$10,862.00	$10,862.00	$10,862.00
54104080	511550	CS AODA YOUTH LIFE INSURANCE	$0.00	$21.51	$28.00	$25.00	$25.00	$25.00
54104080	511560	CS AODA YP WORKERS COMPENSATN	$248.00	$715.85	$2,455.00	$686.00	$686.00	$686.00
TOTAL	**54104080 CS CLINIC OPPS AODA YOUTH PREV**		$14,700.00	$40,400.69	$50,820.00	$48,777.00	$48,777.00	$48,777.00
54105500 CS CLINIC OPPS INTXICTD DRIVER								
54105500	432420	CS IDP STATE AID 51.41 BRD REV	$0.00	($10,951.00)	$0.00	$0.00	$0.00	$0.00
54105500	465550	CS IDP REV COUNSELING CLIENT	($12,000.00)	$0.00	($12,000.00)	$0.00	$0.00	$0.00
54105500	465552	CS IDP MEDICAL ASSIS PAYMENT	($6,000.00)	($4,654.32)	($7,500.00)	($5,000.00)	($5,000.00)	($5,000.00)
54105500	465553	CS IDP CLIENT INSURANCE	($2,000.00)	($1,586.72)	($6,000.00)	($6,000.00)	($6,000.00)	($6,000.00)
54105500	465554	CS IDP CHP 20 REV CLIENT FEES	($37,000.00)	($29,400.00)	($60,000.00)	($51,000.00)	($51,000.00)	($51,000.00)
54105500	465556	CS IDP CH 20 ALL OTHER REVENUE	($31,600.00)	($8,590.00)	($31,600.00)	($31,600.00)	($31,600.00)	($31,600.00)
54105500	501110	CS IDP SALARIES/WAGES	$117,106.00	$81,412.93	$96,840.00	$59,312.00	$59,312.00	$59,312.00
54105500	501180	CS IDP NON PROD CT,ST,VT,SS	$0.00	$12,285.16	$0.00	$0.00	$0.00	$0.00
54105500	511510	CS IDP SOCIAL SECURITY	$9,072.00	$6,765.00	$7,502.00	$4,600.00	$4,600.00	$4,600.00
54105500	511520	CS IDP RETIREMENT	$8,242.00	$6,519.88	$7,061.00	$4,360.00	$4,360.00	$4,360.00
54105500	511530	CS IDP ST/LT DISABILITY INS	$1,480.00	$1,176.11	$1,224.00	$824.00	$824.00	$824.00
54105500	511540	CS IDP HEALTH INSURANCE	$31,962.00	$25,777.51	$23,287.00	$19,645.00	$19,645.00	$19,645.00
54105500	511550	CS IDP LIFE INSURANCE	$0.00	$71.70	$68.00	$47.00	$47.00	$47.00
54105500	511560	CS IDP WORKERS COMPENSATION	$2,903.00	$2,040.19	$2,111.00	$979.00	$979.00	$979.00
54105500	522100	CS IDP CONTRACTED SERVICES	$0.00	$1,350.00	$0.00	$1,500.00	$1,500.00	$1,500.00
54105500	522700	CS IDP PURCHASED SERV GRNT EXP	$0.00	$0.00	$0.00	$600.00	$600.00	$600.00
54105500	522722	CS IDP MISC	$0.00	$5,927.36	$1,741.00	$3,600.00	$3,600.00	$3,600.00
54105500	533150	CD IDP EMPLOYEE EDUCTN & TRAIN	$1,000.00	$180.00	$400.00	$400.00	$400.00	$400.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
TOTAL	**54105500 CS CLINIC OPPS INTXICTD DRIVER**		$83,165.00	$88,323.80	$23,134.00	$2,267.00	$2,267.00	$2,267.00
54108300 CS CLINIC OPPS CRISIS								
54108300	465172	CS CRISIS REV PRIVATE GRANTS	$0.00	($1,818.00)	$0.00	$0.00	$0.00	$0.00
54108300	465550	CS CRISIS CASE MANAGEMENT	$0.00	($500.00)	($55,000.00)	($70,500.00)	($70,500.00)	($70,500.00)
54108300	465552	CS CRISIS PROGRAM	($44,000.00)	($240,095.24)	$0.00	$0.00	$0.00	$0.00
54108300	501110	CS CRISIS SALARIES/WAGES	$82,608.00	$72,434.63	$84,474.00	$146,578.00	$146,578.00	$146,578.00
54108300	501120	CS CRISIS OVERTIME	$0.00	$1,533.63	$0.00	$0.00	$0.00	$0.00
54108300	501180	CS CRISIS NON PROD CT,ST,VT,SS	$0.00	$9,100.55	$0.00	$0.00	$0.00	$0.00
54108300	501360	CS CRISIS UNUSED BENEFITS	$0.00	$2,630.16	$0.00	$0.00	$0.00	$0.00
54108300	511510	CS CRISIS SOCIAL SECURITY	$6,399.00	$6,412.03	$6,544.00	$11,369.00	$11,369.00	$11,369.00
54108300	511520	CS CRISIS RETIREMENT	$5,814.00	$5,966.35	$6,159.00	$10,774.00	$10,774.00	$10,774.00
54108300	511530	CS CRISIS ST/LT DISABILITY INS	$1,044.00	$980.20	$1,068.00	$2,036.00	$2,036.00	$2,036.00
54108300	511540	CS CRISIS HEALTH INSURANCE	$11,916.00	$11,320.25	$11,396.00	$26,788.00	$26,788.00	$26,788.00
54108300	511550	CS CRISIS LIFE INSURANCE	$0.00	$64.94	$65.00	$100.00	$100.00	$100.00
54108300	511560	CS CRISIS WORKERS COMPENSATION	$1,968.00	$2,030.78	$1,778.00	$3,034.00	$3,034.00	$3,034.00
54108300	522100	CS CRISIS CL CONTRACT SERVICES	$82,000.00	$97,819.54	$82,000.00	$88,660.00	$88,660.00	$88,660.00
54108300	522700	CS CRISIS PURCHASED SERVICE	$0.00	$150.00	$0.00	$0.00	$0.00	$0.00
54108300	522722	CS CRISIS INTERPRETING FEES	$0.00	$82.28	$120.00	$120.00	$120.00	$120.00
54108300	533150	CS CRISIS EMPLOYEE EDUC/TRNG	$1,800.00	$5,955.00	$1,800.00	$1,800.00	$1,800.00	$1,800.00
54108300	533190	CS CRISIS OTHER OFFICE SUPPLY	$700.00	$1,423.42	$700.00	$400.00	$400.00	$400.00
54108300	533360	CS CRISIS LODGING	$0.00	$980.00	$0.00	$400.00	$400.00	$400.00
54108300	533390	CS CRISIS CLINIC MILEAGE	$100.00	$116.20	$100.00	$100.00	$100.00	$100.00
54108300	533391	CS CRISIS MILEAGE-TRAINING	$0.00	$403.90	$0.00	$100.00	$100.00	$100.00
TOTAL	**54108300 CS CLINIC OPPS CRISIS**		$150,349.00	($23,009.38)	$141,204.00	$221,759.00	$221,759.00	$221,759.00
54200000 CS MI-CMI PROGRAM								
54200000	465550	CS CMI INPATIENT REPAYMENT	($25,000.00)	($12,324.93)	($25,000.00)	($25,000.00)	($25,000.00)	($25,000.00)
54200000	522612	CS CMI SUPPORTIVE HOME CARE	$20,000.00	$0.00	$5,000.00	$0.00	$0.00	$0.00
54200000	522649	CS CMI WORK SERVICES	$39,000.00	$0.00	$1,000.00	$0.00	$0.00	$0.00
54200000	522650	CS CMI-INPATIENT	$25,000.00	$24,185.00	$5,000.00	$20,000.00	$20,000.00	$20,000.00
54200000	522652	IMD	$148,093.00	$85,338.37	$150,967.00	$150,000.00	$150,000.00	$150,000.00
54200000	522653	CMI ADULT FAMILY HOME	$125,000.00	$63,151.11	$125,000.00	$50,000.00	$50,000.00	$50,000.00
54200000	522656	CS CMI CBRF	$100,000.00	$120,120.05	$100,000.00	$50,000.00	$50,000.00	$50,000.00
54200000	522700	CS CMI PURCHASED SERVICES	$5,000.00	$20,886.00	$5,000.00	$3,000.00	$3,000.00	$3,000.00
54200000	522860	CS CMI INSTITUTIONS MHI	$400,000.00	$317,792.66	$400,000.00	$400,000.00	$400,000.00	$400,000.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
TOTAL	**54200000 CS MI-CMI PROGRAM**		$837,093.00	$619,148.26	$766,967.00	$648,000.00	$648,000.00	$648,000.00
54208200 CS MI-CMI COMM MENTAL HEALTH								
54208200	432420	CS ST AID-COMMUNITY HEALTH	($146,995.00)	($149,586.36)	($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	$68,337.00	$66,018.77	$76,086.00	$79,888.00	$79,888.00	$79,888.00
54208200	501120	CS MENTAL HEALTH OVERTIME	$0.00	$85.21	$0.00	$0.00	$0.00	$0.00
54208200	501180	CS MENTAL HLTH NON PROD CT,ST	$0.00	$7,190.40	$0.00	$0.00	$0.00	$0.00
54208200	501360	CS MENTAL HLTH UNUSED BENEFITS	$0.00	$2,444.20	$0.00	$0.00	$0.00	$0.00
54208200	511510	CS MENTAL HLTH SOCIAL SEC	$5,294.00	$5,828.30	$5,894.00	$6,196.00	$6,196.00	$6,196.00
54208200	511520	CS MENTAL HLTH RETIREMENT	$4,809.00	$5,273.19	$5,548.00	$5,872.00	$5,872.00	$5,872.00
54208200	511530	CS MENTAL HLTH ST/LT DI INS	$864.00	$877.34	$962.00	$1,109.00	$1,109.00	$1,109.00
54208200	511540	CS MENTAL HLTH HEALTH INS	$1,310.00	$1,733.02	$1,745.00	$1,815.00	$1,815.00	$1,815.00
54208200	511550	CS MENTAL HLTH LIFE INSURANCE	$0.00	$69.00	$69.00	$69.00	$69.00	$69.00
54208200	511560	CS MENTAL HLTH WORKERS COMP	$1,730.00	$1,839.60	$1,703.00	$1,656.00	$1,656.00	$1,656.00
54208200	522250	CS MENTAL HLTH TELEPHONE	$500.00	$357.08	$300.00	$350.00	$350.00	$350.00
54208200	522649	CS COMM MH WORK SERVICES	$20,000.00	$21,876.65	$20,000.00	$29,000.00	$29,000.00	$29,000.00
54208200	522650	CS COMM MENTAL HEALTH AFH	$120,000.00	$174,523.14	$95,000.00	$90,000.00	$90,000.00	$90,000.00
54208200	522656	CS COMM MENTAL HEALTH CBRF	$0.00	$11,447.87	$0.00	$0.00	$0.00	$0.00
54208200	522720	CS COMM MH TRANSPORTATION	$2,000.00	$0.00	$500.00	$10,500.00	$10,500.00	$10,500.00
54208200	533390	CS MENTAL HLTH MILEAGE	$6,000.00	$4,710.30	$6,200.00	$2,500.00	$2,500.00	$2,500.00
54208200	533391	CS MENTAL HLT MILEAGE-TRAINING	$0.00	$158.20	$0.00	$0.00	$0.00	$0.00
TOTAL	**54208200 CS MI-CMI COMM MENTAL HEALTH**		$67,817.00	$138,813.91	$50,980.00	$65,928.00	$65,928.00	$65,928.00
54208400 CS MI-CMI PROGRAM CSP								
54208400	464561	CSP ALL OTHER REV COLLECTED	($80,000.00)	($6,138.03)	$0.00	$0.00	$0.00	$0.00
54208400	501110	CS CSP SALARIES/WAGES	$169,462.00	$109,444.06	$0.00	$0.00	$0.00	$0.00
54208400	501120	CS CSP OVERTIME	$0.00	$191.50	$0.00	$0.00	$0.00	$0.00
54208400	501180	CS CSP NON PROD CT,ST,VT,SS	$0.00	$12,868.26	$0.00	$0.00	$0.00	$0.00
54208400	511510	CS CSP SOCIAL SECURITY	$13,128.00	$8,856.51	$0.00	$0.00	$0.00	$0.00
54208400	511520	CS CSP RETIREMENT	$11,927.00	$8,513.85	$0.00	$0.00	$0.00	$0.00
54208400	511530	CS CSP ST/LT DISABILITY INS	$2,142.00	$1,382.77	$0.00	$0.00	$0.00	$0.00
54208400	511540	CS CSP HEALTH INSURANCE	$27,123.00	$40,513.44	$0.00	$0.00	$0.00	$0.00
54208400	511550	CS CSP LIFE INSURANCE	$0.00	$105.16	$0.00	$0.00	$0.00	$0.00
54208400	511560	CS CSP WORKERS COMPENSATION	$4,229.00	$3,057.18	$0.00	$0.00	$0.00	$0.00
54208400	522100	CS CSP CONTRACTED SERVICES	$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
54208400	522250	CS CSP TELEPHONE	$1,000.00	$290.20	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
54208400	522722	CS CSP INTERPRETING FEES	$1,500.00	$0.00	$0.00	$0.00	$0.00	$0.00
54208400	533010	CS CSP MISC	$100.00	$0.00	$0.00	$0.00	$0.00	$0.00
54208400	533140	CS CSP SMALL ITEMS OF EQUIP	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00
54208400	533150	CS CSP EMPLOYEE ED & TRAINING	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00
54208400	533190	CS CSP OTHER OFFICE SUPPLIES	$600.00	$295.92	$0.00	$0.00	$0.00	$0.00
54208400	533390	CS CSP MILEAGE	$20,000.00	$1,284.50	$0.00	$0.00	$0.00	$0.00
54208400	535920	CS CSP LICENSURE FEES	$1,100.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**54208400**	**CS MI-CMI PROGRAM CSP**	$173,711.00	$180,665.32	$0.00	$0.00	$0.00	$0.00
54300000 CS B-3								
54300000	432420	CS ST AID-B3	($61,199.00)	($93,887.00)	($61,199.00)	($95,158.00)	($95,158.00)	($95,158.00)
54300000	465550	CS 0-3 MEDICAL ASSISTNC PAYMT	($6,000.00)	($13,456.99)	($34,815.00)	($38,000.00)	($38,000.00)	($38,000.00)
54300000	465552	CS 0-3 PARENTAL FEE	($2,200.00)	($2,465.00)	($6,000.00)	($7,000.00)	($7,000.00)	($7,000.00)
54300000	465553	CS 0-3 OT/PT INSURANCE	($1,500.00)	($1,994.54)	($1,500.00)	($1,500.00)	($1,500.00)	($1,500.00)
54300000	465554	CS 0-3 PR/OT MEDICAL ASSISTNC	($6,000.00)	($16,138.08)	($6,000.00)	($24,000.00)	($24,000.00)	($24,000.00)
54300000	465556	CS B-3 INSURANCE	($1,000.00)	$0.00	($100.00)	($100.00)	($100.00)	($100.00)
54300000	522100	CS B-3 TEACHER	$0.00	$80,612.00	$15,000.00	$75,000.00	$75,000.00	$75,000.00
54300000	522700	CS B-3 B-3 PURCHASED SERVICES	$45,000.00	$33,912.00	$35,000.00	$20,000.00	$20,000.00	$20,000.00
54300000	522701	CS B-3 0-3 OCC THERAPY	$20,000.00	$34,860.00	$25,000.00	$30,000.00	$30,000.00	$30,000.00
54300000	522702	CS B-3 0-3 PHYSICAL THERAPY	$30,000.00	$45,048.00	$56,000.00	$50,000.00	$50,000.00	$50,000.00
54300000	522722	CS B-3 INTERPRETING FEES	$6,000.00	$13,862.00	$9,000.00	$14,000.00	$14,000.00	$14,000.00
54300000	533140	CS B-3 SMALL ITEM OF EQUIPMENT	$0.00	$29.32	$100.00	$100.00	$100.00	$100.00
54300000	533150	CS B-3 EMPLOYEE EDUC/TRNG	$0.00	$0.00	$0.00	$200.00	$200.00	$200.00
54300000	533190	CS B-3 OTHER OFFICE SUPPLIES	$500.00	$2,834.57	$500.00	$200.00	$200.00	$200.00
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	$0.00	$0.00	$100.00	$100.00	$100.00
TOTAL	**54300000**	**CS B-3**	$23,626.00	$83,216.28	$31,011.00	$23,867.00	$23,867.00	$23,867.00
54300070 CS B-3								
54300070	465550	CS O-3 CASE MANAGEMENT	($30,000.00)	($35,257.49)	($30,000.00)	($40,000.00)	($40,000.00)	($40,000.00)
54300070	501110	CS B-3 SALARIES/WAGES	$145,272.00	$109,307.49	$145,753.00	$152,863.00	$152,863.00	$152,863.00
54300070	501120	CS B-3 OVERTIME	$0.00	$4,046.83	$0.00	$0.00	$0.00	$0.00
54300070	501180	CS B-3 NON PROD CT,ST,VT,SS	$0.00	$8,099.93	$0.00	$0.00	$0.00	$0.00
54300070	501360	B-3 UNUSED BENEFITS	$0.00	$2,129.15	$0.00	$0.00	$0.00	$0.00
54300070	511510	CS B-3 SOCIAL SECURITY	$11,254.00	$8,846.10	$11,291.00	$11,856.00	$11,856.00	$11,856.00
54300070	511520	CS B-3 RETIREMENT	$10,224.00	$8,604.00	$10,627.00	$11,237.00	$11,237.00	$11,237.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
54300070	511530	CS B-3 ST/LT DISABILITY INS	$1,836.00	$974.62	$1,843.00	$2,123.00	$2,123.00	$2,123.00
54300070	511540	CS B-3 HEALTH INSURANCE	$52,858.00	$33,965.38	$44,830.00	$47,076.00	$47,076.00	$47,076.00
54300070	511550	CS B-3 LIFE INSURANCE	$0.00	$104.38	$123.00	$123.00	$123.00	$123.00
54300070	511560	CS B-3 WORKERS COMPENSATION	$3,616.00	$2,969.51	$3,205.00	$3,166.00	$3,166.00	$3,166.00
54300070	522250	CS B-3 TELEPHONE	$0.00	$979.33	$800.00	$750.00	$750.00	$750.00
54300070	533390	CS B-3 MILEAGE	$0.00	$7,684.60	$6,000.00	$7,000.00	$7,000.00	$7,000.00
TOTAL	**54300070 CS B-3**		$195,060.00	$152,453.83	$194,472.00	$196,194.00	$196,194.00	$196,194.00
54400023 CS CLTS								
54400023	460000	CS CLTS PARENTAL FEE	$0.00	($2,470.89)	$0.00	($1,000.00)	($1,000.00)	($1,000.00)
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	$193,587.00	$208,459.00	$213,639.00	$288,106.00	$288,106.00	$288,106.00
54400023	501180	CS CLTS NON PROD CT, ST, VT	$0.00	$38,822.12	$0.00	$0.00	$0.00	$0.00
54400023	501360	CS CLTS UNUSED BENEFITS	$0.00	$1,722.08	$0.00	$0.00	$0.00	$0.00
54400023	511510	CS CLTS SOCIAL SECURITY	$14,997.00	$18,124.42	$16,550.00	$22,346.00	$22,346.00	$22,346.00
54400023	511520	CS CLTS RETIREMENT	$13,624.00	$17,334.03	$15,576.00	$21,178.00	$21,178.00	$21,178.00
54400023	511530	CS CLTS ST & LT DISABILITY INS	$2,447.00	$3,507.03	$2,701.00	$4,001.00	$4,001.00	$4,001.00
54400023	511540	CS CLTS HEALTH INSURANCE	$48,280.00	$63,639.99	$50,261.00	$69,013.00	$69,013.00	$69,013.00
54400023	511550	CS CLTS LIFE INSURANCE	$0.00	$217.09	$175.00	$223.00	$223.00	$223.00
54400023	511560	CS CLTS WORKERS COMPENSATION	$4,839.00	$6,217.61	$4,725.00	$6,130.00	$6,130.00	$6,130.00
54400023	522250	CS CLTS TELEPHONE	$600.00	$971.22	$800.00	$700.00	$700.00	$700.00
54400023	522613	CS CLTS ADAPTIVE AIDS	$165,000.00	$123,660.90	$79,540.00	$100,000.00	$100,000.00	$100,000.00
54400023	522722	CS CLTS INTERPRETING FEES	$1,500.00	$2,462.50	$1,500.00	$3,500.00	$3,500.00	$3,500.00
54400023	533150	CS CLTS CLTS EDUC/TRNG	$400.00	$0.00	$200.00	$200.00	$200.00	$200.00
54400023	533190	CS CLTS OTHER OFFICE SUPPLIES	$0.00	$6,251.65	$0.00	$1,400.00	$1,400.00	$1,400.00
54400023	533350	CS CLTS MEALS	$0.00	$32.00	$100.00	$50.00	$50.00	$50.00
54400023	533360	CS CLTS LODGING	$0.00	$555.00	$500.00	$250.00	$250.00	$250.00
54400023	533390	CS CLTS MILEAGE	$6,000.00	$11,342.45	$7,500.00	$10,000.00	$10,000.00	$10,000.00
TOTAL	**54400023 CS CLTS**		$451,274.00	$472,763.20	$393,767.00	$526,097.00	$526,097.00	$526,097.00
54400070 CS CLTS CASE MANAGEMENT								
54400070	432420	CS CHILDRENS WAIVER REIMB DSS	($583,200.00)	($467,146.65)	($583,200.00)	($526,097.00)	($526,097.00)	($526,097.00)
TOTAL	**54400070 CS CLTS CASE MANAGEMENT**		($583,200.00)	($467,146.65)	($583,200.00)	($526,097.00)	($526,097.00)	($526,097.00)
54408600 CS CLTS CCOP								

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
54408600	432420	CS ST AID-CHILDRENS COP-CCOP	($95,905.00)	($89,546.00)	($95,905.00)	($95,905.00)	($95,905.00)	($95,905.00)
54408600	501110	CS CCOP SALARIES & WAGES	$5,001.00	$103.32	$0.00	$0.00	$0.00	$0.00
54408600	501180	CS CCOP NON PROD CT, ST, VT	$0.00	$46.29	$0.00	$0.00	$0.00	$0.00
54408600	501410	CS CCOP COUNTY BOARD PER DIEM	$500.00	$209.97	$500.00	$500.00	$500.00	$500.00
54408600	511510	CS CCOP SOCIAL SECURITY	$426.00	$27.09	$0.00	$0.00	$0.00	$0.00
54408600	511520	CS CCOP RETIREMENT	$352.00	$13.63	$0.00	$0.00	$0.00	$0.00
54408600	511530	CS CCOP ST & LT DISABILITY INS	$63.00	$3.61	$0.00	$0.00	$0.00	$0.00
54408600	511540	CS CCOP HEALTH INSURANCE	$1,310.00	$224.27	$0.00	$0.00	$0.00	$0.00
54408600	511560	CS CCOP WORKERS COMPENSATION	$139.00	$9.62	$0.00	$0.00	$0.00	$0.00
54408600	522613	CS CCOP ADAPTIVE AIDS	$13,314.00	$41,498.03	$20,055.00	$52,973.00	$52,973.00	$52,973.00
54408600	533390	CS CCOP MILEAGE	$0.00	$21.92	$0.00	$50.00	$50.00	$50.00
54408600	533481	CS CCOP CLTS MOE	$75,350.00	$42,372.21	$75,350.00	$42,372.00	$42,372.00	$42,372.00
TOTAL	**54408600**	**CS CLTS CCOP**	$550.00	($5,016.04)	$0.00	($10.00)	($10.00)	($10.00)
54500000 CS CCS								
54500000	465550	CS CCS COMP COMM SERV REVENUE	($2,881,689.00)	($6,562,704.15)	($5,043,329.00)	($5,257,913.00)	($5,257,913.00)	($5,257,913.00)
54500000	501110	CS CCS SALARIES/WAGES	$617,731.00	$392,152.92	$657,695.00	$783,037.00	$783,037.00	$783,037.00
54500000	501180	CS CCS NON PROD CT,ST,VT,SS	$0.00	$61,583.12	$0.00	$0.00	$0.00	$0.00
54500000	501410	COUNTY BOARD PER DIEM	$800.00	$210.06	$800.00	$800.00	$800.00	$800.00
54500000	511510	CS CCS SOCIAL SECURITY	$47,915.00	$33,172.76	$50,950.00	$60,734.00	$60,734.00	$60,734.00
54500000	511520	CS CCS RETIREMENT	$43,475.00	$31,615.18	$47,953.00	$57,559.00	$57,559.00	$57,559.00
54500000	511530	CS CCS ST/LT DISABILITY INS	$7,809.00	$6,085.99	$8,314.00	$10,875.00	$10,875.00	$10,875.00
54500000	511540	CS CCS HEALTH INSURANCE	$157,049.00	$94,872.63	$144,273.00	$199,092.00	$199,092.00	$199,092.00
54500000	511550	CS CCS LIFE INSURANCE	$0.00	$402.31	$483.00	$615.00	$615.00	$615.00
54500000	511560	CS CCS WORKERS COMPENSATION	$15,192.00	$11,327.09	$14,606.00	$16,702.00	$16,702.00	$16,702.00
54500000	522100	CS CCS MISC CONT SRVCS CCS	$2,000,000.00	$3,904,929.55	$4,089,006.00	$4,100,000.00	$4,100,000.00	$4,100,000.00
54500000	522250	CS CCS TELEPHONE	$2,200.00	$4,350.35	$2,200.00	$5,000.00	$5,000.00	$5,000.00
54500000	522722	CS CCS INTERPRETING FEES	$1,700.00	$2,825.00	$2,400.00	$4,000.00	$4,000.00	$4,000.00
54500000	533130	CS CCS PRINTING/DUPLICATING	$50.00	$0.00	$50.00	$50.00	$50.00	$50.00
54500000	533140	CS CCS SMALL ITEM OF EQUIPMENT	$0.00	$608.72	$0.00	$750.00	$750.00	$750.00
54500000	533150	CS CCS EMPLOYEE EDUC/TRNG	$3,000.00	$875.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00
54500000	533190	CS CCS OTHER OFFICE SUPPLIES	$1,500.00	$6,515.36	$1,500.00	$1,750.00	$1,750.00	$1,750.00
54500000	533260	CS CCS ADVERTISING	$300.00	$0.00	$150.00	$150.00	$150.00	$150.00
54500000	533350	CS CCS MEALS	$75.00	$237.89	$50.00	$50.00	$50.00	$50.00
54500000	533360	CS CCS LODGING	$250.00	$2,198.60	$250.00	$100.00	$100.00	$100.00
54500000	533390	CS CCS MILEAGE	$9,000.00	$24,803.05	$20,000.00	$14,000.00	$14,000.00	$14,000.00
54500000	533391	CS CCS MILEAGE-TRAINING	$0.00	$950.95	$100.00	$100.00	$100.00	$100.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
54500000	533465	CS CCS MENTOR SNACK/ACTIVITIES	$0.00	$150.00	$0.00	$0.00	$0.00	$0.00
54500000	535920	CS CCS LICENSURE FEES	$550.00	$720.00	$550.00	$550.00	$550.00	$550.00
TOTAL	**54500000 CS CCS**		$26,907.00	($1,982,117.62)	$1.00	$1.00	$1.00	$1.00
54510000 CS CRS COMMUNITY RESOURCE SERV								
54510000	465550	CS CRS COMM RES SERV REVENUE	($182,785.00)	($20,005.60)	($48,121.00)	($48,121.00)	($48,121.00)	($48,121.00)
54510000	501110	CS CRS SALARIES & WAGES	$9,373.00	$8,149.89	$10,076.00	$10,605.00	$10,605.00	$10,605.00
54510000	501180	CS CSP SNON PROD PTO, CT, etc	$0.00	$1,536.65	$0.00	$0.00	$0.00	$0.00
54510000	511510	CS CRS SOCIAL SECURITY	$726.00	$700.31	$781.00	$823.00	$823.00	$823.00
54510000	511520	CS CRS RETIREMENT	$660.00	$674.50	$735.00	$780.00	$780.00	$780.00
54510000	511530	CS CRS ST & LT DISABILITY INS	$118.00	$109.72	$127.00	$147.00	$147.00	$147.00
54510000	511540	CS CRS HEALTH INSURANCE	$2,621.00	$2,593.54	$2,611.00	$2,715.00	$2,715.00	$2,715.00
54510000	511550	CS CRS LIFE INSURANCE	$0.00	$6.28	$6.00	$6.00	$6.00	$6.00
54510000	511560	CS CRS WORKERS COMPENSATION	$237.00	$243.46	$225.00	$228.00	$228.00	$228.00
54510000	522649	CS CRS SUPPORTED EMPLOYEMENT	$20,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
54510000	522657	CS CMM LVNG SUP AFH CBRF & SHC	$125,000.00	$18,397.73	$0.00	$0.00	$0.00	$0.00
54510000	522658	CS PEER SUPPORTS	$25,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**54510000 CS CRS COMMUNITY RESOURCE SERV**		$950.00	$12,406.48	($33,560.00)	($32,817.00)	($32,817.00)	($32,817.00)
54520000 CS CCS RECOVERY COURT								
54520000	432420	CS CCS RECOVERY COURT GRANT	($102,492.00)	($115,163.28)	($102,492.00)	($102,492.00)	($102,492.00)	($102,492.00)
54520000	465552	CS CRS CLIENT REVENUE	$0.00	($250.00)	$0.00	$0.00	$0.00	$0.00
54520000	522100	CS CCS RECOVERY COURT CNT SERV	$84,492.00	$140,126.00	$84,492.00	$84,492.00	$84,492.00	$84,492.00
54520000	533010	CS CCS RECOVERY COURT MISC	$18,000.00	$565.08	$18,000.00	$18,000.00	$18,000.00	$18,000.00
TOTAL	**54520000 CS CCS RECOVERY COURT**		$0.00	$25,277.80	$0.00	$0.00	$0.00	$0.00
TOTAL	**230 51.42 BOARD SPEC REV FUND-CS**		$0.00	($1,145,587.79)	$0.00	$0.00	$0.00	$0.00
TOTAL	**54 COMMUNITY SERVICES**		$0.00	($1,145,587.79)	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
HUMAN SERVICES							
56 SOCIAL SERVICES							
280 SOCIAL SERVICES SPEC REV FUND							
56000000 SS MANAGEMENT							
56000000	411110 SS GENERAL PROPERTY TAXES	($1,798,081.00)	($1,798,081.00)	($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	($42,688.40)	($20,000.00)	$0.00	$0.00	$0.00
56000000	499230 SS TRANSFER FROM DEBT SRVC FND	$0.00	$0.00	($10,000.00)	$0.00	$0.00	$0.00
56000000	501110 SS SALARIES/WAGES	$189,820.00	$172,115.48	$207,762.00	$217,881.00	$217,881.00	$217,881.00
56000000	501180 SS NON PROD CT,ST,VT,SS	$0.00	$26,597.76	$0.00	$0.00	$0.00	$0.00
56000000	501360 SS UNUSED BENEFITS	$0.00	$3,525.93	$0.00	$0.00	$0.00	$0.00
56000000	501410 SS COUNTY BOARD PER DIEM	$4,626.00	$4,835.00	$4,200.00	$0.00	$0.00	$0.00
56000000	511510 SS SOCIAL SECURITY	$14,705.00	$15,387.58	$16,416.00	$16,899.00	$16,899.00	$16,899.00
56000000	511520 SS RETIREMENT	$13,359.00	$14,119.45	$15,148.00	$16,016.00	$16,016.00	$16,016.00
56000000	511530 SS ST/LT DISABILITY INS	$2,400.00	$2,081.06	$2,626.00	$3,026.00	$3,026.00	$3,026.00
56000000	511540 SS HEALTH INSURANCE	$35,060.00	$34,661.59	$34,895.00	$36,291.00	$36,291.00	$36,291.00
56000000	511550 SS LIFE INSURANCE	$0.00	$125.80	$126.00	$126.00	$126.00	$126.00
56000000	511560 SS WORKERS COMPENSATION	$2,904.00	$5,273.21	$2,922.00	$4,679.00	$4,679.00	$4,679.00
56000000	522100 SS CONTRACTED SERVICES	$7,000.00	$9,135.00	$11,000.00	$11,000.00	$11,000.00	$11,000.00
56000000	522200 SS ADOC CONTRACT EXPENSES	$0.00	$600.00	$0.00	$0.00	$0.00	$0.00
56000000	533130 SS PRINTING/DUPLICATING	$632.00	$320.80	$592.00	$320.00	$320.00	$320.00
56000000	533150 SS EMPLOYEE EDUCATION/TRNG	$250.00	$797.00	$94.00	$800.00	$800.00	$800.00
56000000	533240 SS MEMBERSHIP DUES	$500.00	$500.00	$500.00	$500.00	$500.00	$500.00
56000000	533350 SS MEALS	$100.00	$206.74	$170.00	$203.00	$203.00	$203.00
56000000	533360 SS LODGING	$400.00	$0.00	$238.00	$238.00	$238.00	$238.00
56000000	533390 SS MILEAGE	$2,250.00	$4,690.21	$3,121.00	$5,000.00	$5,000.00	$5,000.00
TOTAL	**56000000 SS MANAGEMENT**	($1,524,075.00)	($1,545,796.79)	($1,528,271.00)	($1,485,102.00)	($1,485,102.00)	($1,485,102.00)
56100000 SS CLERICAL							
56100000	501110 SS SALARIES/WAGES	$128,159.00	$22,723.84	$98,989.00	$109,802.00	$109,802.00	$109,802.00
56100000	501120 SS OVERTIME	$0.00	$9.93	$0.00	$0.00	$0.00	$0.00
56100000	501180 SS NON PROD CT,ST,VT,SS	$0.00	$20,031.70	$0.00	$0.00	$0.00	$0.00
56100000	511510 SS SOCIAL SECURITY	$12,718.00	$9,381.79	$7,668.00	$8,516.00	$8,516.00	$8,516.00
56100000	511520 SS RETIREMENT	$11,554.00	$9,325.83	$7,218.00	$8,071.00	$8,071.00	$8,071.00
56100000	511530 SS ST/LT DISABILITY INS	$2,075.00	$1,668.32	$1,251.00	$1,525.00	$1,525.00	$1,525.00
56100000	511540 SS HEALTH INSURANCE	$64,852.00	$52,885.89	$35,252.00	$36,291.00	$36,291.00	$36,291.00
56100000	511550 SS LIFE INSURANCE	$0.00	$151.40	$98.00	$126.00	$126.00	$126.00
56100000	511560 SS WORKERS COMPENSATION	$266.00	$217.54	$116.00	$182.00	$182.00	$182.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
56100000	522250	SS TELEPHONE	$1,230.00	$1,184.30	$1,169.00	$1,184.00	$1,184.00	$1,184.00
56100000	522490	SS OFFICE EQUIP SERV AGREEME	$2,245.00	$1,365.06	$2,857.00	$2,857.00	$2,857.00	$2,857.00
56100000	533110	SS POSTAGE/BOX RENT	$3,300.00	$3,120.40	$3,560.00	$3,560.00	$3,560.00	$3,560.00
56100000	533150	SS EMPLOYEE EDUCATION/TRNG	$0.00	$21.00	$132.00	$0.00	$0.00	$0.00
56100000	533190	SS OTHER OFFICE SUPPLIES	$5,242.00	$3,939.68	$4,524.00	$4,500.00	$4,500.00	$4,500.00
56100000	533390	SS MILEAGE	$220.00	$51.80	$116.00	$60.00	$60.00	$60.00
56100000	555130	SS LIABILITY INSURANCE	$6,086.00	$12,029.80	$15,011.00	$15,011.00	$15,011.00	$15,011.00
TOTAL	**56100000 SS CLERICAL**		$237,947.00	$138,108.28	$177,961.00	$191,685.00	$191,685.00	$191,685.00
56200000 SS ECONOMIC SUPPORT								
56200000	501110	SS SALARIES/WAGES	$496,902.00	$438,141.27	$540,131.00	$607,424.00	$607,424.00	$607,424.00
56200000	501120	SS OVERTIME	$0.00	$70.99	$0.00	$0.00	$0.00	$0.00
56200000	501180	SS NON PROD CT,ST,VT,SS	$0.00	$64,143.13	$0.00	$0.00	$0.00	$0.00
56200000	501360	SS UNUSED BENEFITS	$1,856.00	$5,234.25	$2,676.00	$1,648.00	$1,648.00	$1,648.00
56200000	511510	SS SOCIAL SECURITY	$39,073.00	$36,520.29	$41,842.00	$47,239.00	$47,239.00	$47,239.00
56200000	511520	SS RETIREMENT	$35,498.00	$35,405.16	$39,381.00	$44,650.00	$44,650.00	$44,650.00
56200000	511530	SS ST/LT DISABILITY INS	$6,376.00	$6,254.66	$6,828.00	$8,436.00	$8,436.00	$8,436.00
56200000	511540	SS HEALTH INSURANCE	$161,405.00	$158,152.79	$158,882.00	$179,657.00	$179,657.00	$179,657.00
56200000	511550	SS LIFE INSURANCE	$0.00	$550.63	$547.00	$608.00	$608.00	$608.00
56200000	511560	SS WORKERS COMPENSATION	$817.00	$2,574.83	$875.00	$2,733.00	$2,733.00	$2,733.00
56200000	522250	SS TELEPHONE	$1,092.00	$1,144.85	$1,123.00	$1,150.00	$1,150.00	$1,150.00
56200000	522580	SS MEDICAL,PSYCHOLOGICAL,PROF	$0.00	$864.47	$0.00	$900.00	$900.00	$900.00
56200000	522722	SS INTERPRETING FEES	$200.00	$158.00	$300.00	$300.00	$300.00	$300.00
56200000	533140	SS SMALL ITEMS OF EQUIPMENT	$300.00	$856.64	$3,000.00	$3,000.00	$3,000.00	$3,000.00
56200000	533190	SS OTHER OFFICE SUPPLIES	$100.00	$0.00	$200.00	$300.00	$300.00	$300.00
56200000	533260	SS ADVERTISING	$0.00	$0.00	$300.00	$300.00	$300.00	$300.00
56200000	533350	SS MEALS	$0.00	$0.00	$40.00	$0.00	$0.00	$0.00
56200000	533390	SS MILEAGE	$2,504.00	$4,191.88	$4,800.00	$0.00	$0.00	$0.00
TOTAL	**56200000 SS ECONOMIC SUPPORT**		$746,123.00	$754,263.84	$800,925.00	$898,345.00	$898,345.00	$898,345.00
56200100 SS ECONOMIC SUPPORT IM								
56200100	432521	SS I.M. CONSORTIUM	($773,237.00)	($817,710.11)	($827,698.00)	($869,876.00)	($869,876.00)	($869,876.00)
TOTAL	**56200100 SS ECONOMIC SUPPORT IM**		($773,237.00)	($817,710.11)	($827,698.00)	($869,876.00)	($869,876.00)	($869,876.00)
56200165 SS ECONOMIC SPPRT IM 0965 FSAI								

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
56200165	432500	ST AID-SS-BASIC FOOD STMP INCV	$0.00	($8,935.04)	$0.00	$0.00	$0.00	$0.00
56200165	522700	SS FSAI PURCHASED SERVICE	$0.00	$8,935.04	$0.00	$0.00	$0.00	$0.00
TOTAL	**56200165**	**SS ECONOMIC SPPRT IM 0965 FSAI**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
56200536 SS ES CHLD CARE ELIGIBILITY RD								
56200536	501110	SS SALARIES/WAGES	$7,475.00	$4,814.20	$7,964.00	$6,136.00	$6,136.00	$6,136.00
56200536	511510	SS SOCIAL SECURITY	$0.00	$0.00	$0.00	$476.00	$476.00	$476.00
56200536	511520	SS RETIREMENT	$0.00	$0.00	$0.00	$451.00	$451.00	$451.00
56200536	511530	SS ST & LT DISABILITY INS	$0.00	$0.00	$0.00	$85.00	$85.00	$85.00
56200536	511540	SS HEALTH INSURANCE	$0.00	$0.00	$0.00	$1,815.00	$1,815.00	$1,815.00
56200536	511550	SS LIFE INSURANCE	$0.00	$0.00	$0.00	$6.00	$6.00	$6.00
56200536	511560	SS WORKERS COMPENSATION	$0.00	$0.00	$0.00	$28.00	$28.00	$28.00
TOTAL	**56200536**	**SS ES CHLD CARE ELIGIBILITY RD**	$7,475.00	$4,814.20	$7,964.00	$8,997.00	$8,997.00	$8,997.00
56300000 SS CHILDREN & FAMILY								
56300000	432500	SS ST AID SOC SERV SS BASIC CO	($881,296.00)	($932,616.26)	($881,296.00)	($881,296.00)	($881,296.00)	($881,296.00)
56300000	465780	SS GENERAL REFUNDS SOC SERV	($1,000.00)	($892.00)	($1,400.00)	($1,400.00)	($1,400.00)	($1,400.00)
56300000	501110	SS SALARIES/WAGES	$637,634.00	$431,955.42	$874,586.00	$815,614.00	$815,614.00	$815,614.00
56300000	501120	SS OVERTIME	$5,035.00	$10,967.59	$5,034.00	$10,000.00	$10,000.00	$10,000.00
56300000	501180	SS NON PROD CT,ST,VT,SS	$0.00	$153,952.61	$0.00	$0.00	$0.00	$0.00
56300000	501360	SS UNUSED BENEFITS	$11,757.00	$9,633.70	$14,947.00	$3,299.00	$3,299.00	$3,299.00
56300000	511510	SS SOCIAL SECURITY	$49,396.00	$71,340.44	$67,748.00	$64,264.00	$64,264.00	$64,264.00
56300000	511520	SS RETIREMENT	$44,877.00	$67,664.16	$63,762.00	$60,675.00	$60,675.00	$60,675.00
56300000	511530	SS ST/LT DISABILITY INS	$8,060.00	$11,213.15	$11,056.00	$11,326.00	$11,326.00	$11,326.00
56300000	511540	SS HEALTH INSURANCE	$152,331.00	$202,795.49	$208,844.00	$190,019.00	$190,019.00	$190,019.00
56300000	511550	SS LIFE INSURANCE	$0.00	$818.03	$749.00	$677.00	$677.00	$677.00
56300000	511560	SS WORKERS COMPENSATION	$16,143.00	$24,576.32	$19,572.00	$17,787.00	$17,787.00	$17,787.00
56300000	522250	SS TELEPHONE	$10,500.00	$6,461.32	$8,500.00	$8,500.00	$8,500.00	$8,500.00
56300000	522410	SS MOTOR VEHICLE MAINTENANCE	$0.00	$639.63	$2,600.00	$2,600.00	$2,600.00	$2,600.00
56300000	522722	SS INTERPRETING FEES	$600.00	$1,743.00	$700.00	$1,700.00	$1,700.00	$1,700.00
56300000	533110	SS POSTAGE & BOX RENT	$0.00	$21.16	$0.00	$0.00	$0.00	$0.00
56300000	533150	SS EMPLOYEE EDUCATION/TRNG	$3,536.00	$4,125.65	$4,599.00	$4,600.00	$4,600.00	$4,600.00
56300000	533151	SS WILEARN TRAINING	$300.00	$0.00	$0.00	$0.00	$0.00	$0.00
56300000	533190	SS OTHER OFFICE SUPPLIES	$0.00	$503.03	$500.00	$500.00	$500.00	$500.00
56300000	533241	SS LICENSURE FEES	$250.00	$320.00	$250.00	$300.00	$300.00	$300.00
56300000	533260	SS ADVERTISING	$0.00	$0.00	$120.00	$120.00	$120.00	$120.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
56300000	533350	SS MEALS	$400.00	$228.24	$400.00	$400.00	$400.00	$400.00
56300000	533360	SS LODGING	$720.00	$1,171.82	$700.00	$2,000.00	$2,000.00	$2,000.00
56300000	533390	SS MILEAGE	$37,472.00	$41,989.08	$31,000.00	$30,000.00	$30,000.00	$30,000.00
56300000	533510	SS FUEL & ADDITIVES	$500.00	$97.51	$1,300.00	$3,500.00	$3,500.00	$3,500.00
56300000	588110	SS NEW AUTOMOBILES ($5,000+)	$0.00	$7,500.00	$30,000.00	$0.00	$0.00	$0.00
TOTAL	**56300000**	**SS CHILDREN & FAMILY**	$97,215.00	$116,209.09	$464,271.00	$345,185.00	$345,185.00	$345,185.00
56301000 SS C&F COORDINATED SERVCS TEAM								
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	$39,199.00	$24,660.27	$29,966.00	$26,763.00	$26,763.00	$26,763.00
56301000	501410	SS CST COUNTY BOARD PER DIEM	$445.00	$209.97	$400.00	$210.00	$210.00	$210.00
56301000	511510	SS SOCIAL SECURITY	$34.00	$16.11	$0.00	$2,108.00	$2,108.00	$2,108.00
56301000	511520	SS RETIREMENT	$5.00	$3.24	$0.00	$1,976.00	$1,976.00	$1,976.00
56301000	511530	SS ST & LT DISABILITY INS	$0.00	$0.00	$0.00	$372.00	$372.00	$372.00
56301000	511540	SS C&F HEALTH INSURANCE	$0.00	$0.00	$0.00	$4,100.00	$4,100.00	$4,100.00
56301000	511550	SS LIFE INSURANCE	$0.00	$0.00	$0.00	$21.00	$21.00	$21.00
56301000	511560	SS CF WORKERS COMPENSATION	$17.00	$5.80	$0.00	$586.00	$586.00	$586.00
56301000	522700	SS PURCHASED SERVICES	$48,000.00	$48,616.64	$25,550.00	$25,550.00	$25,550.00	$25,550.00
56301000	533130	SS PRINTING/DUPLICATING	$0.00	$0.15	$400.00	$400.00	$400.00	$400.00
56301000	533150	SS EMPLOYEE EDUCATION/TRNG	$0.00	$560.00	$6,750.00	$6,750.00	$6,750.00	$6,750.00
56301000	533190	SS OTHER OFFICE SUPPLIES	$0.00	$440.30	$200.00	$200.00	$200.00	$200.00
56301000	533241	SS LICENSURE FEES	$0.00	$0.00	$20.00	$20.00	$20.00	$20.00
56301000	533350	SS MEALS	$0.00	$0.00	$390.00	$390.00	$390.00	$390.00
56301000	533360	SS LODGING	$0.00	$0.00	$980.00	$980.00	$980.00	$980.00
56301000	533390	SS MILEAGE	$63.00	$385.94	$700.00	$700.00	$700.00	$700.00
TOTAL	**56301000**	**SS C&F COORDINATED SERVCS TEAM**	$27,763.00	$14,898.42	$5,356.00	$11,126.00	$11,126.00	$11,126.00
56301500 SS C&F SUBSTITUTE CARE								
56301500	465600	SS SOC SERV REFUND FOSTER CA	($80,000.00)	($52,765.65)	($112,500.00)	($112,500.00)	($112,500.00)	($112,500.00)
TOTAL	**56301500**	**SS C&F SUBSTITUTE CARE**	($80,000.00)	($52,765.65)	($112,500.00)	($112,500.00)	($112,500.00)	($112,500.00)
56301538 SS C&F SC FOSTER PARENT TRAIN								
56301538	432500	SS #3396 FOSTER PARENT TRNG	($1,301.00)	($58.09)	($1,393.00)	($4,875.00)	($4,875.00)	($4,875.00)
56301538	522700	SS PURCHASED SERVICES	$1,000.00	$156.80	$1,170.00	$1,170.00	$1,170.00	$1,170.00
56301538	533150	SS EMPLOYEE EDUCATION/TRNG	$170.00	$0.00	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
56301538	533390	SS MILEAGE	$75.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**56301538 SS C&F SC FOSTER PARENT TRAIN**		($56.00)	$98.71	($223.00)	($3,705.00)	($3,705.00)	($3,705.00)
56301539 SS C&F OHC #3390A RETENTN INCT								
56301539	432500	SS #3390A RETNTN INCNTV ST AID	($6,150.00)	($6,529.00)	($5,794.00)	($5,232.00)	($5,232.00)	($5,232.00)
56301539	522700	SS 3390A RET INC PURCHASD SERV	$6,995.00	$6,347.86	$5,000.00	$4,732.00	$4,732.00	$4,732.00
56301539	533150	SS 3390 RET IN EMPLYE ED &TRNG	$0.00	$250.00	$500.00	$500.00	$500.00	$500.00
TOTAL	**56301539 SS C&F OHC #3390A RETENTN INCT**		$845.00	$68.86	($294.00)	$0.00	$0.00	$0.00
56301540 SS C&F SC FOSTER CARE								
56301540	522700	SS PURCHASED SERVICES	$240,000.00	$238,412.79	$240,000.00	$252,500.00	$252,500.00	$252,500.00
TOTAL	**56301540 SS C&F SC FOSTER CARE**		$240,000.00	$238,412.79	$240,000.00	$252,500.00	$252,500.00	$252,500.00
56301542 SS C&F SC FOSTER CARE ADMN								
56301542	533241	SS C&F FC ADMN LICENSURE FEES	$180.00	$90.00	$120.00	$120.00	$120.00	$120.00
TOTAL	**56301542 SS C&F SC FOSTER CARE ADMN**		$180.00	$90.00	$120.00	$120.00	$120.00	$120.00
56301546 SS C&F SC GROUP HOME								
56301546	522700	SS PURCHASED SERVICES	$0.00	$234,580.28	$130,000.00	$180,000.00	$180,000.00	$180,000.00
TOTAL	**56301546 SS C&F SC GROUP HOME**		$0.00	$234,580.28	$130,000.00	$180,000.00	$180,000.00	$180,000.00
56301568 SS C&F SC TREATMENT FOSTR CARE								
56301568	522700	SS PURCHASED SERVICES	$0.00	$0.00	$90,000.00	$80,000.00	$80,000.00	$80,000.00
TOTAL	**56301568 SS C&F SC TREATMENT FOSTR CARE**		$0.00	$0.00	$90,000.00	$80,000.00	$80,000.00	$80,000.00
56301575 SS C&F #3720 SEX TRAFFCKD YTH								
56301575	432500	SS CF SX TRFC ST -SS-BASIC REV	$0.00	($337.74)	$0.00	$0.00	$0.00	$0.00
TOTAL	**56301575 SS C&F #3720 SEX TRAFFCKD YTH**		$0.00	($337.74)	$0.00	$0.00	$0.00	$0.00
56302015 SS C&F KINSHIP ASSESSMENTS								
56302015	432500	SS #3380 KINSHIP ASSESSMENTS	($3,960.00)	($4,417.00)	($3,600.00)	($3,600.00)	($3,600.00)	($3,600.00)

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
56302015	501110	SS SALARIES/WAGES	$2,809.00	$3,969.47	$3,927.00	$3,431.00	$3,431.00	$3,431.00
56302015	511510	SS SOCIAL SECURITY	$0.00	$0.00	$0.00	$266.00	$266.00	$266.00
56302015	511520	SS RETIREMENT	$0.00	$0.00	$0.00	$252.00	$252.00	$252.00
56302015	511530	SS ST & LT DISABILITY INS	$0.00	$0.00	$0.00	$48.00	$48.00	$48.00
56302015	511540	SS HEALTH INSURANCE	$0.00	$0.00	$0.00	$1,358.00	$1,358.00	$1,358.00
56302015	511550	SS LIFE INSURANCE	$0.00	$0.00	$0.00	$3.00	$3.00	$3.00
56302015	511560	SS WORKERS COMPENSATION	$0.00	$0.00	$0.00	$74.00	$74.00	$74.00
56302015	533241	SS LICENSURE FEES	$80.00	$210.00	$90.00	$200.00	$200.00	$200.00
56302015	533390	SS MILEAGE	$75.00	$238.00	$120.00	$200.00	$200.00	$200.00
TOTAL	**56302015 SS C&F KINSHIP ASSESSMENTS**		($996.00)	$0.47	$537.00	$2,232.00	$2,232.00	$2,232.00
56302022 SS C&F KINSHIP BENEFITS								
56302022	432500	SS #3377 KINSHIP BENEFITS	($39,600.00)	($34,053.00)	($39,240.00)	($36,000.00)	($36,000.00)	($36,000.00)
56302022	522700	SS PURCHASED SERVICES	$40,000.00	$37,125.00	$36,000.00	$36,000.00	$36,000.00	$36,000.00
TOTAL	**56302022 SS C&F KINSHIP BENEFITS**		$400.00	$3,072.00	($3,240.00)	$0.00	$0.00	$0.00
56302200 SS C&F CHILDREN & FAMILY FIRST								
56302200	432500	ST C & F FAMILY FIRST REVENUE	($18,365.00)	($8,658.00)	$0.00	$0.00	$0.00	$0.00
56302200	522700	SS C&F FAMILY FIRST PURCH SERV	$18,365.00	$8,654.34	$0.00	$0.00	$0.00	$0.00
TOTAL	**56302200 SS C&F CHILDREN & FAMILY FIRST**		$0.00	($3.66)	$0.00	$0.00	$0.00	$0.00
56302500 SS C&F CHIPS LEGAL								
56302500	432500	SS #3554 CHIPS LEGAL	($4,160.00)	($6,118.08)	($3,840.00)	($5,980.00)	($5,980.00)	($5,980.00)
56302500	501110	SS CHIPS SALARIES & WAGES	$246.00	$0.00	$0.00	$0.00	$0.00	$0.00
56302500	522700	SS CHIPS LEGAL-PURCHASED SRVC	$15,000.00	$15,450.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00
56302500	533110	SS CHIPS LEGAL POSTAGE/BX RENT	$31.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**56302500 SS C&F CHIPS LEGAL**		$11,117.00	$9,331.92	$6,160.00	$4,020.00	$4,020.00	$4,020.00
56303000 SS C&F SAFE & STABLE FAMILIES								
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	501110	SS SALARIES/WAGES	$0.00	$25,025.97	$0.00	$18,230.00	$18,230.00	$18,230.00
56303000	511510	SS SOCIAL SECURITY	$0.00	$0.00	$0.00	$1,414.00	$1,414.00	$1,414.00
56303000	511520	SS RETIREMENT	$0.00	$0.00	$0.00	$1,340.00	$1,340.00	$1,340.00
56303000	511530	SS ST & LT DISABILITY INS	$0.00	$0.00	$0.00	$253.00	$253.00	$253.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
56303000	511540	SS HEALTH INSURANCE	$0.00	$0.00	$0.00	$5,802.00	$5,802.00	$5,802.00
56303000	511550	SS LIFE INSURANCE	$0.00	$0.00	$0.00	$19.00	$19.00	$19.00
56303000	511560	SS WORKERS COMPENSATION	$0.00	$0.00	$0.00	$392.00	$392.00	$392.00
56303000	522700	SS PURCHASED SERVICES	$70,000.00	$17,916.76	$114,000.00	$14,677.00	$14,677.00	$14,677.00
56303000	522722	SS INTERPRETING FEES	$674.00	$684.00	$400.00	$700.00	$700.00	$700.00
TOTAL	**56303000 SS C&F SAFE & STABLE FAMILIES**		$27,847.00	$799.73	$71,573.00	$0.00	$0.00	$0.00
56303500 SS C&F TPR ADOPTION								
56303500	432500	SS #3574 TPR ADOPTION	($11,200.00)	($7,417.31)	($11,890.00)	($5,200.00)	($5,200.00)	($5,200.00)
56303500	522550	SS C&F TPR PAPER SERVICE	$600.00	$651.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00
56303500	522700	SS PURCHASED SERVICES	$5,000.00	$17,153.28	$10,000.00	$12,000.00	$12,000.00	$12,000.00
56303500	533260	SS ADVERTISING	$0.00	$287.40	$0.00	$300.00	$300.00	$300.00
TOTAL	**56303500 SS C&F TPR ADOPTION**		($5,600.00)	$10,674.37	($390.00)	$8,600.00	$8,600.00	$8,600.00
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 USER FEE**		$0.00	$5,206.00	$0.00	$0.00	$0.00	$0.00
56304600 SS C&F TSSF-TARGTD SAFETY SUP								
56304600	432500	SS C&F TSSF ST AID-SS-BASIC CO	($161,309.00)	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**56304600 SS C&F TSSF-TARGTD SAFETY SUP**		($161,309.00)	$0.00	$0.00	$0.00	$0.00	$0.00
56304605 SS C&F TSSF 3645A SAFETY RESRC								
56304605	432500	ST AID-SOC SRV-CFTSSF SFTY RES	$0.00	($28,417.48)	($36,300.00)	$0.00	$0.00	$0.00
56304605	522700	SS PURCHASED SERVICE	$30,613.00	$3,381.53	$12,000.00	$0.00	$0.00	$0.00
TOTAL	**56304605 SS C&F TSSF 3645A SAFETY RESRC**		$30,613.00	($25,035.95)	($24,300.00)	$0.00	$0.00	$0.00
56304606 SS C&F TSSF 3645B CASE MGT								
56304606	501110	SS SALARIES & WAGES	$81,519.00	$27,845.67	$23,992.00	$0.00	$0.00	$0.00
TOTAL	**56304606 SS C&F TSSF 3645B CASE MGT**		$81,519.00	$27,845.67	$23,992.00	$0.00	$0.00	$0.00
56304607 SS C&F TSSF 3645D SAFETY SUPRT								

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
56304607	432500	ST AID-SOC SRV-CFTSSF SFTY SUP	$0.00	($32,443.74)	($44,000.00)	($70,595.00)	($70,595.00)	($70,595.00)
56304607	501110	SS SALARIES & WAGES	$0.00	$4,921.02	$8,201.00	$0.00	$0.00	$0.00
56304607	522700	SS PURCHASED SERVICE	$83,400.00	$4,784.08	$26,000.00	$0.00	$0.00	$0.00
TOTAL	**56304607**	**SS C&F TSSF 3645D SAFETY SUPRT**	$83,400.00	($22,738.64)	($9,799.00)	($70,595.00)	($70,595.00)	($70,595.00)
56304697 SS C&F IHS 3632A TSSF TIME LMT								
56304697	522700	SS TSSF 3632A PURCHASED SRV	$0.00	$0.00	$0.00	$15,000.00	$15,000.00	$15,000.00
TOTAL	**56304697**	**SS C&F IHS 3632A TSSF TIME LMT**	$0.00	$0.00	$0.00	$15,000.00	$15,000.00	$15,000.00
56304699 SS C&F IHS 3632B TSSF UNLIMITD								
56304699	501110	SS TSSF 3632B SALARIES & WAGES	$0.00	$0.00	$0.00	$42,362.00	$42,362.00	$42,362.00
56304699	511510	SS SOCIAL SECURITY	$0.00	$0.00	$0.00	$3,286.00	$3,286.00	$3,286.00
56304699	511520	SS RETIREMENT	$0.00	$0.00	$0.00	$3,114.00	$3,114.00	$3,114.00
56304699	511530	SS ST & LT DISABILITY INS	$0.00	$0.00	$0.00	$588.00	$588.00	$588.00
56304699	511540	SS HEALTH INSURANCE	$0.00	$0.00	$0.00	$4,824.00	$4,824.00	$4,824.00
56304699	511550	SS LIFE INSURANCE	$0.00	$0.00	$0.00	$34.00	$34.00	$34.00
56304699	511560	SS WORKERS COMPENSATION	$0.00	$0.00	$0.00	$910.00	$910.00	$910.00
56304699	522700	SS TSSF 3632B PURCHASED SERVC	$0.00	$0.00	$0.00	$30,477.00	$30,477.00	$30,477.00
TOTAL	**56304699**	**SS C&F IHS 3632B TSSF UNLIMITD**	$0.00	$0.00	$0.00	$85,595.00	$85,595.00	$85,595.00
56304800 SS #3407B YTH JUSTICE INNVN GR								
56304800	432500	SS #3407B YTH JUSTICE-INNVN GR	($50,000.00)	($41,863.00)	($37,500.00)	($25,000.00)	($25,000.00)	($25,000.00)
56304800	501110	SS YOUTH JUSTICE INNO SALRWAGE	$0.00	$0.00	$0.00	$12,356.00	$12,356.00	$12,356.00
56304800	511510	SS SOCIAL SECURITY	$0.00	$0.00	$0.00	$958.00	$958.00	$958.00
56304800	511520	SS RETIREMENT	$0.00	$0.00	$0.00	$908.00	$908.00	$908.00
56304800	511530	SS ST & LT DISABILITY INS	$0.00	$0.00	$0.00	$172.00	$172.00	$172.00
56304800	511540	SS HEALTH INSURANCE	$0.00	$0.00	$0.00	$3,081.00	$3,081.00	$3,081.00
56304800	511550	SS LIFE INSURANCE	$0.00	$0.00	$0.00	$7.00	$7.00	$7.00
56304800	511560	SS WORKERS COMPENSATION	$0.00	$0.00	$0.00	$265.00	$265.00	$265.00
56304800	522700	SS 3407B YTH JUSTC PURCH SERV	$50,000.00	$35,812.62	$31,500.00	$27,450.00	$27,450.00	$27,450.00
56304800	533150	SS 34078 YTH JUSTC EMP ED&TRNG	$0.00	$6,050.00	$6,000.00	$3,000.00	$3,000.00	$3,000.00
TOTAL	**56304800**	**SS #3407B YTH JUSTICE INNVN GR**	$0.00	($0.38)	$0.00	$23,197.00	$23,197.00	$23,197.00
56307500 SS C&F IHS PDS PARTNERSHIP FEE								

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
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 PDS PARTNERSHIP FEE**		$0.00	$1,549.00	$0.00	$0.00	$0.00	$0.00
56400000 SS JJ YOUTH AIDS								
56400000	501110	SS SALARIES/WAGES	$172,351.00	$198,586.80	$156,601.00	$144,486.00	$144,486.00	$144,486.00
56400000	511510	SS SOCIAL SECURITY	$0.00	$0.00	$0.00	$11,207.00	$11,207.00	$11,207.00
56400000	511520	SS RETIREMENT	$0.00	$0.00	$0.00	$10,621.00	$10,621.00	$10,621.00
56400000	511530	SS ST/LT DISABILITY INS	$0.00	$0.00	$0.00	$2,007.00	$2,007.00	$2,007.00
56400000	511540	SS HEALTH INSURANCE	$0.00	$0.00	$0.00	$27,673.00	$27,673.00	$27,673.00
56400000	511550	SS LIFE INSURANCE	$0.00	$0.00	$0.00	$90.00	$90.00	$90.00
56400000	511560	SS WORKERS COMPENSATION	$0.00	$0.00	$0.00	$3,103.00	$3,103.00	$3,103.00
56400000	522700	SS PURCHASED SERVICES	$0.00	$12.50	$0.00	$0.00	$0.00	$0.00
56400000	533350	SS MEALS	$0.00	$60.01	$0.00	$0.00	$0.00	$0.00
56400000	533390	SS MILEAGE	$0.00	$936.84	$1,000.00	$1,000.00	$1,000.00	$1,000.00
TOTAL	**56400000 SS JJ YOUTH AIDS**		$172,351.00	$199,596.15	$157,601.00	$200,187.00	$200,187.00	$200,187.00
56401200 SS JJYA 3410 COMM INTERVENTION								
56401200	432500	SS JJ YA COMM INTV STATE AID	($9,953.00)	($8,925.00)	($18,736.00)	($17,618.00)	($17,618.00)	($17,618.00)
56401200	522700	SS JJ YA COMM INTV PURCHS SERV	$9,953.00	$9,650.72	$18,736.00	$17,618.00	$17,618.00	$17,618.00
TOTAL	**56401200 SS JJYA 3410 COMM INTERVENTION**		$0.00	$725.72	$0.00	$0.00	$0.00	$0.00
56401500 SS JJ YA OUT OF HOME CARE								
56401500	432500	SS 33413 YOUTH AIDS	($447,112.00)	($525,200.00)	($533,542.00)	($533,542.00)	($533,542.00)	($533,542.00)
56401500	465600	SS SOC SER REFUND SUBSTITUTE	($23,400.00)	($16,078.00)	($30,500.00)	($20,000.00)	($20,000.00)	($20,000.00)
TOTAL	**56401500 SS JJ YA OUT OF HOME CARE**		($470,512.00)	($541,278.00)	($564,042.00)	($553,542.00)	($553,542.00)	($553,542.00)
56401510 SS JJ YA OHC AODA								
56401510	432500	SS #3411 YOUTH AIDS AODA	($8,336.00)	$0.00	($7,939.00)	($7,939.00)	($7,939.00)	($7,939.00)
TOTAL	**56401510 SS JJ YA OHC AODA**		($8,336.00)	$0.00	($7,939.00)	($7,939.00)	($7,939.00)	($7,939.00)
56401520 SS JJ YA OHC CORRECTIONS								
56401520	522700	SS JJ YA OHC CRRCTN PURCH SERV	$180,000.00	$321,692.00	$230,000.00	$40,000.00	$40,000.00	$40,000.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
TOTAL	**56401520 SS JJ YA OHC CORRECTIONS**		$180,000.00	$321,692.00	$230,000.00	$40,000.00	$40,000.00	$40,000.00
56401540 SS JJ YA OHC FOSTER CARE								
56401540	522700	SS PURCHASED SERVICES	$0.00	$54,643.88	$110,000.00	$75,633.00	$75,633.00	$75,633.00
TOTAL	**56401540 SS JJ YA OHC FOSTER CARE**		$0.00	$54,643.88	$110,000.00	$75,633.00	$75,633.00	$75,633.00
56401546 SS JJ YA OHC GROUP HOME								
56401546	522700	SS PURCHASED SERVICES	$25,000.00	$78,187.67	$65,000.00	$80,000.00	$80,000.00	$80,000.00
TOTAL	**56401546 SS JJ YA OHC GROUP HOME**		$25,000.00	$78,187.67	$65,000.00	$80,000.00	$80,000.00	$80,000.00
56401558 SS JJ YA OHC RCC								
56401558	522700	SS PURCHASED SERVICES	$840,000.00	$307,151.16	$375,000.00	$375,000.00	$375,000.00	$375,000.00
TOTAL	**56401558 SS JJ YA OHC RCC**		$840,000.00	$307,151.16	$375,000.00	$375,000.00	$375,000.00	$375,000.00
56401568 SS JJ YA OHC TRTMNT FOSTER CAR								
56401568	522700	SS PURCHASED SERVICES	$0.00	$0.00	$0.00	$80,000.00	$80,000.00	$80,000.00
TOTAL	**56401568 SS JJ YA OHC TRTMNT FOSTER CAR**		$0.00	$0.00	$0.00	$80,000.00	$80,000.00	$80,000.00
56401572 SS JJ YA OHC FAMILY SUPPORT PR								
56401572	522700	SS PURCHASED SERVICES	$40,000.00	$27,513.87	$80,000.00	$50,000.00	$50,000.00	$50,000.00
56401572	522722	YOUTH AIDS INTERPRETING FEES	$100.00	$280.00	$400.00	$400.00	$400.00	$400.00
TOTAL	**56401572 SS JJ YA OHC FAMILY SUPPORT PR**		$40,100.00	$27,793.87	$80,400.00	$50,400.00	$50,400.00	$50,400.00
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 & ELDERLY**		($95,820.00)	($95,820.00)	($95,820.00)	($95,820.00)	($95,820.00)	($95,820.00)
56505000 SS A&E ADULT PROTECTIVE SERVCS								
56505000	432500	SS #312 APS ADULT PROTECTIVE	($48,436.00)	($44,996.00)	($44,996.00)	($44,904.00)	($44,904.00)	($44,904.00)
56505000	501110	SS SALARIES/WAGES	$188,620.00	$77,419.06	$208,476.00	$151,859.00	$151,859.00	$151,859.00
56505000	511510	SS SOCIAL SECURITY	$0.00	$0.00	$0.00	$11,778.00	$11,778.00	$11,778.00
56505000	511520	SS RETIREMENT	$0.00	$0.00	$0.00	$11,163.00	$11,163.00	$11,163.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
56505000	511530	SS ST & LT DISABILITY INS	$0.00	$0.00	$0.00	$2,109.00	$2,109.00	$2,109.00
56505000	511540	SS HEALTH INSURANCE	$0.00	$0.00	$0.00	$35,378.00	$35,378.00	$35,378.00
56505000	511550	SS LIFE INSURANCE	$0.00	$0.00	$0.00	$116.00	$116.00	$116.00
56505000	511560	SS WORKERS COMPENSATION	$0.00	$0.00	$0.00	$3,260.00	$3,260.00	$3,260.00
56505000	533241	SS APS/BACKGROUND CHECK	$30.00	$0.00	$0.00	$0.00	$0.00	$0.00
56505000	533390	SS MILEAGE	$3,222.00	$3,524.70	$4,000.00	$5,000.00	$5,000.00	$5,000.00
TOTAL	**56505000**	**SS A&E ADULT PROTECTIVE SERVCS**	$143,436.00	$35,947.76	$167,480.00	$175,759.00	$175,759.00	$175,759.00
56505500 SS A&E ELDER ABUSE								
56505500	432348	SS ELDER ABUSE	($18,821.00)	($16,137.00)	($16,137.00)	($15,330.00)	($15,330.00)	($15,330.00)
56505500	501110	SS SALARIES/WAGES	$9,072.00	$10,193.86	$5,346.00	$7,993.00	$7,993.00	$7,993.00
56505500	511510	SS SOCIAL SECURITY	$0.00	$0.00	$0.00	$620.00	$620.00	$620.00
56505500	511520	SS RETIREMENT	$0.00	$0.00	$0.00	$588.00	$588.00	$588.00
56505500	511530	SS ST & LT DISABILITY INS	$0.00	$0.00	$0.00	$111.00	$111.00	$111.00
56505500	511540	SS HEALTH INSURANCE	$0.00	$0.00	$0.00	$914.00	$914.00	$914.00
56505500	511550	SS LIFE INSURANCE	$0.00	$0.00	$0.00	$6.00	$6.00	$6.00
56505500	511560	SS WORKERS COMPENSATION	$0.00	$0.00	$0.00	$172.00	$172.00	$172.00
56505500	522700	SS PURCHASED SERVICES	$9,000.00	$6,708.59	$10,791.00	$4,928.00	$4,928.00	$4,928.00
TOTAL	**56505500**	**SS A&E ELDER ABUSE**	($749.00)	$765.45	$0.00	$2.00	$2.00	$2.00
56506035 SS A&E MANAGED CARE TRANSPORTN								
56506035	465803	SS CARE WISCONSIN	$0.00	($259.99)	$0.00	$0.00	$0.00	$0.00
56506035	465804	SS COMMUNITY LINK	$0.00	($5,322.51)	$0.00	$0.00	$0.00	$0.00
56506035	475802	SS WWC WESTERN WI CARES	($38,000.00)	$0.00	($30,000.00)	$0.00	$0.00	$0.00
56506035	522700	SS PURCHASED SERVICES	$33,607.00	$4,414.53	$30,000.00	$0.00	$0.00	$0.00
TOTAL	**56506035**	**SS A&E MANAGED CARE TRANSPORTN**	($4,393.00)	($1,167.97)	$0.00	$0.00	$0.00	$0.00
56600171 SS MISC EFSP RENTAL ASTNC PH42								
56600171	432802	EFSP PHASE 42 ST AID	($8,770.00)	$0.00	$0.00	$0.00	$0.00	$0.00
56600171	522700	SSERSP PH 42 PURCHASED SERVICE	$8,770.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**56600171**	**SS MISC EFSP RENTAL ASTNC PH42**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
56600526 SS MISC CHILD CARE CERTIFICATN								
56600526	432500	SS #0831 CC CERTIFICATION	($8,980.00)	($9,925.00)	($9,925.00)	($9,429.00)	($9,429.00)	($9,429.00)

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
56600526	522100	SS MCCC CONTRACTED SERVICES	$8,980.00	$9,925.00	$9,925.00	$9,925.00	$9,925.00	$9,925.00
TOTAL	**56600526**	**SS MISC CHILD CARE CERTIFICATN**	$0.00	$0.00	$0.00	$496.00	$496.00	$496.00
56607000 SS MISC 85.21 GRANT								
56607000	465800	SS TRANSP DONAT/CO PAYMENTS	($7,700.00)	($1,343.17)	($7,500.00)	$0.00	$0.00	$0.00
TOTAL	**56607000**	**SS MISC 85.21 GRANT**	($7,700.00)	($1,343.17)	($7,500.00)	$0.00	$0.00	$0.00
56607032 SS MISC 85.21 GRANT DISABLED								
56607032	522700	SS PURCHASED SERVICES	$1,740.00	$0.00	$900.00	$0.00	$0.00	$0.00
TOTAL	**56607032**	**SS MISC 85.21 GRANT DISABLED**	$1,740.00	$0.00	$900.00	$0.00	$0.00	$0.00
56607034 SS MISC 85.21 GRANT ELDERLY								
56607034	432350	SS ST AID FOR TRANS FOR HANDE	($87,768.00)	($83,450.00)	($83,450.00)	$0.00	$0.00	$0.00
56607034	501110	SS SALARIES/WAGES	$36,000.00	$90,954.16	$38,026.00	$0.00	$0.00	$0.00
56607034	522700	SS PURCHASED SERVICES	$15,000.00	$10,661.27	$11,600.00	$0.00	$0.00	$0.00
56607034	533241	SS LICENSURE FEES	$14.00	$7.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**56607034**	**SS MISC 85.21 GRANT ELDERLY**	($36,754.00)	$18,172.43	($33,824.00)	$0.00	$0.00	$0.00
56608028 SS MISC 5311 GRT CLARK CO TAXI								
56608028	432532	SS 53.11 GRANT	($170,395.00)	($10,927.00)	$0.00	$0.00	$0.00	$0.00
56608028	522700	SS PURCHASED SERVICES	$96,949.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**56608028**	**SS MISC 5311 GRT CLARK CO TAXI**	($73,446.00)	($10,927.00)	$0.00	$0.00	$0.00	$0.00
56608029 SS ,OSC 5311 GRT PMT CITY NSVL								
56608029	522100	SS M PMT NSVL CONTRACTED SERVC	$235,700.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**56608029**	**SS ,OSC 5311 GRT PMT CITY NSVL**	$235,700.00	$0.00	$0.00	$0.00	$0.00	$0.00
56608500 SS MISC 5311 GR TRANSPORTATION								
56608500	522700	SS MSC TRANSPRT PURCHASED SRVC	$7,212.00	$0.00	$600.00	$0.00	$0.00	$0.00
TOTAL	**56608500**	**SS MISC 5311 GR TRANSPORTATION**	$7,212.00	$0.00	$600.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
56609500 SS MISC DETENTION							
56609500	522700 SS PURCHASED SERVICES	$5,000.00	$11,276.32	$10,000.00	$15,000.00	$15,000.00	$15,000.00
TOTAL	**56609500 SS MISC DETENTION**	$5,000.00	$11,276.32	$10,000.00	$15,000.00	$15,000.00	$15,000.00
56700000 SS INDIRECT COSTS							
56700000	478440 SS NON REPORTABLE INDIRECT CO	$0.00	($490,165.00)	$0.00	$0.00	$0.00	$0.00
56700000	522910 SS INDIRECT COST SUPPORT	$0.00	$490,165.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**56700000 SS INDIRECT COSTS**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**280 SOCIAL SERVICES SPEC REV FUND**	$0.00	($498,949.02)	$0.00	$0.00	$0.00	$0.00
TOTAL	**56 SOCIAL SERVICES**	$0.00	($498,949.02)	$0.00	$0.00	$0.00	$0.00
TOTAL	**HUMAN SERVICES 54 & 56**	$0.00	($1,644,536.81)	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
55 ADULT DEVELOPMENT SERVICES								
240 51.42 BOARD SPEC REV FUND-ADS								
55100000 ADS PROGRAM DIS								
55100000	411110	ADS GENERAL PROPERTY TAXES	($701,337.00)	($701,337.00)	($946,727.00)	($1,389,473.00)	($1,033,239.00)	($1,033,239.00)
55100000	499210	ADS TRANSFER FROM GENERAL FUND	$0.00	($26,885.11)	$0.00	$0.00	$0.00	$0.00
55100000	499230	ADS TRANSFER FRM DEBT SRVC FND	($72,000.00)	($72,000.00)	($77,016.00)	$0.00	($117,000.00)	($117,000.00)
55100000	499500	ADS FUND BAL APPLIED-BUD MEMO	($454,000.00)	$0.00	($300,000.00)	$0.00	($300,000.00)	($300,000.00)
TOTAL	**55100000 ADS PROGRAM DIS**		($1,227,337.00)	($800,222.11)	($1,323,743.00)	($1,389,473.00)	($1,450,239.00)	($1,450,239.00)
55100200 ADS PRODUCTION								
55100200	465550	ADS PRODUCTION REV-SUB CONTRAC	($415,000.00)	($309,518.92)	($397,000.00)	($308,000.00)	($308,000.00)	($308,000.00)
55100200	501110	ADS PROD SUPR SALARIES/WAGES	$89,992.00	$114,734.72	$127,901.00	$105,779.00	$105,778.00	$105,778.00
55100200	501120	ADS PROD SUPR OVERTIME	$0.00	$214.29	$0.00	$0.00	$0.00	$0.00
55100200	501150	ADS PROD CLNT WG CANDLES-WRK	$27,500.00	$31,457.86	$32,400.00	$27,400.00	$27,400.00	$27,400.00
55100200	501180	ADS PROD SUPR NON PROD CT,ST	$0.00	$16,556.89	$0.00	$0.00	$0.00	$0.00
55100200	501360	ADS PROD SUPR UNUSD BENEFITS	$0.00	$7,578.96	$0.00	$0.00	$0.00	$0.00
55100200	511510	ADS PROD SUPR SOCIAL SEC	$9,075.00	$12,477.42	$12,387.00	$10,302.00	$10,301.00	$10,301.00
55100200	511520	ADS PROD SUPR RETIREMENT	$6,334.00	$8,805.49	$7,260.00	$7,776.00	$7,775.00	$7,775.00
55100200	511530	ADS PROD SUP ST/LT DISAB INS	$1,138.00	$1,285.86	$1,617.00	$1,469.00	$1,469.00	$1,469.00
55100200	511540	ADS PROD SUPR HEALTH INS	$52,415.00	$34,868.78	$52,220.00	$27,155.00	$27,155.00	$27,155.00
55100200	511550	ADS PROD SUPR LIFE INSURANCE	$0.00	$139.77	$126.00	$0.00	$126.00	$126.00
55100200	511560	ADS PROD SUPR WORKERS COMP	$3,499.00	$4,251.37	$4,301.00	$3,489.00	$2,852.00	$2,852.00
55100200	522410	ADS PROD MOTOR VEHICLE MAINT	$0.00	$5,852.60	$5,000.00	$4,000.00	$4,000.00	$4,000.00
55100200	522420	ADS PROD EQUIPMENT REPAIR	$0.00	$6,169.89	$0.00	$0.00	$0.00	$0.00
55100200	522495	ADS PROD MISCELLANEOUS FEES	$0.00	$1,661.09	$0.00	$0.00	$0.00	$0.00
55100200	533200	ADS PROD CANDLE SUPPLIES	$272,500.00	$174,759.83	$255,500.00	$209,000.00	$209,000.00	$209,000.00
55100200	533260	ADS PROD ADVERTISING	$0.00	$0.00	$0.00	$100.00	$100.00	$100.00
55100200	533390	ADS PROD TRANSPORTATION MILEAG	$0.00	$30.80	$0.00	$0.00	$0.00	$0.00
55100200	533510	ADS PROD FUEL & ADDITIVES	$6,000.00	$4,068.31	$6,000.00	$5,000.00	$5,000.00	$5,000.00
55100200	588130	ADS PROD OFFC EQUIP ($5,000+)	$0.00	$25,649.38	$0.00	$40,000.00	$25,000.00	$25,000.00
TOTAL	**55100200 ADS PRODUCTION**		$53,453.00	$141,044.39	$107,712.00	$133,470.00	$117,956.00	$117,956.00
55100600 ADS REHABILITATION								
55100600	465550	ADS REHAB REV-DVR TRANSPRTN	($265,000.00)	($243,731.02)	($290,000.00)	($275,000.00)	($275,000.00)	($275,000.00)
55100600	501110	ADS REHAB L SKILLS SUPR SL/WGS	$152,480.00	$116,301.89	$140,214.00	$172,207.00	$172,207.00	$172,207.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
55100600	501180	ADS REHAB L SKLS SUP NON PROD	$0.00	$19,442.20	$0.00	$0.00	$0.00	$0.00
55100600	511510	ADS REHAB L SKLS SUP SOCL SEC	$11,793.00	$9,879.10	$10,862.00	$13,331.00	$13,330.00	$13,330.00
55100600	511520	ADS REHAB L SKLS SUP RETIREMNT	$9,355.00	$9,451.07	$10,223.00	$10,836.00	$10,836.00	$10,836.00
55100600	511530	ADS REHAB L SKLS SUP ST/LT D I	$1,680.00	$1,667.12	$1,773.00	$2,048.00	$2,047.00	$2,047.00
55100600	511540	ADS REHAB L SKLS SUP HEALTH IN	$35,061.00	$34,661.58	$34,895.00	$26,880.00	$26,880.00	$26,880.00
55100600	511550	ADS REHAB L SKLS SUP LIFE INS	$0.00	$123.52	$122.00	$0.00	$126.00	$126.00
55100600	511560	ADS REHAB L SKLS SUP WRKR COMP	$3,854.00	$3,415.55	$3,138.00	$3,691.00	$3,691.00	$3,691.00
55100600	522495	ADS REHAB L SKLS MISC FEES	$0.00	$0.00	$200.00	$200.00	$200.00	$200.00
55100600	533190	ADS REHAB L SKLS OFFC SUPPLIES	$300.00	$0.00	$100.00	$100.00	$100.00	$100.00
TOTAL	**55100600**	**ADS REHABILITATION**	($50,477.00)	($48,788.99)	($88,473.00)	($45,707.00)	($45,583.00)	($45,583.00)
55101000 ADS FOOD SERVICE								
55101000	460080	ADS - ICE REVENUE	$0.00	($6,172.50)	$0.00	$0.00	$0.00	$0.00
55101000	465550	ADS FOOD SERVICE REV FOOD SRVC	($630,000.00)	($647,759.69)	($650,000.00)	($663,000.00)	($663,000.00)	($663,000.00)
55101000	501110	ADS FOOD SRVC SUP SAL/WAGES	$291,889.00	$217,489.88	$265,579.00	$284,627.00	$284,627.00	$284,627.00
55101000	501120	ADS FOOD SRVC SUP OVERTIME	$5,000.00	$386.36	$5,000.00	$5,000.00	$5,000.00	$5,000.00
55101000	501150	ADS FD SERV CL WG FD SV-WRKSHP	$91,400.00	$83,564.55	$102,500.00	$118,500.00	$118,500.00	$118,500.00
55101000	501180	ADS FOOD SRVC SUP NON PROD CT,	$0.00	$16,318.81	$0.00	$0.00	$0.00	$0.00
55101000	501360	ADS FD SRVC UNUSED BENEFITS	$0.00	$1,513.68	$0.00	$0.00	$0.00	$0.00
55101000	511510	ADS FOOD SRVC SUP SOCIAL SEC	$29,944.00	$23,443.77	$28,798.00	$31,143.00	$31,524.00	$31,524.00
55101000	511520	ADS FOOD SRVC SUP RETIREMENT	$20,504.00	$16,179.79	$19,363.00	$20,923.00	$21,284.00	$21,284.00
55101000	511530	ADS FOOD SRVC SUP ST/LT D INS	$3,132.00	$2,179.34	$3,358.00	$3,954.00	$3,953.00	$3,953.00
55101000	511540	ADS FOOD SRVC SUP HEALTH INS	$56,126.00	$45,428.66	$65,203.00	$58,842.00	$49,765.00	$49,765.00
55101000	511550	ADS FOOD SRVC SUP LIFE INS	$0.00	$289.36	$311.00	$0.00	$307.00	$307.00
55101000	511560	ADS FOOD SRVC SUP WORKERS COMP	$10,347.00	$7,988.25	$10,494.00	$11,375.00	$8,728.00	$8,728.00
55101000	522410	ADS FD SERV MOTOR VEHICLE MNT	$0.00	$787.31	$0.00	$4,000.00	$4,000.00	$4,000.00
55101000	522420	ADS FOOD SERV EQUIPMENT REPAIR	$0.00	$2,860.00	$0.00	$0.00	$0.00	$0.00
55101000	522495	ADS FD SERV MISCELLANEOUS FEES	$0.00	$8,224.10	$0.00	$0.00	$0.00	$0.00
55101000	533200	ADS FOOD SRVC FOOD SUPP	$32,000.00	$21,749.82	$33,000.00	$33,000.00	$33,000.00	$33,000.00
55101000	533260	ADS FD SERV PIZZA SALES ADV	$0.00	$50.00	$0.00	$500.00	$500.00	$500.00
55101000	533300	ADS ICE SUPPLIES	$0.00	$431.46	$0.00	$0.00	$0.00	$0.00
55101000	533425	ADS FOOD SERV FOOD SUPPLIES	$598,500.00	$422,835.24	$616,500.00	$635,000.00	$635,000.00	$635,000.00
55101000	533510	ADS FOOD SERV FUEL & ADDITIVES	$4,000.00	$7,771.76	$6,000.00	$4,000.00	$4,000.00	$4,000.00
55101000	588130	ADS FOOD SRV OFC EQP ($5,000+)	$164,500.00	$88,822.65	$40,000.00	$0.00	$0.00	$0.00
TOTAL	**55101000**	**ADS FOOD SERVICE**	$677,342.00	$314,382.60	$546,106.00	$547,864.00	$537,188.00	$537,188.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
55101400 ADS SUP WORK								
55101400	465550	ADS SUP WORK-SUP WORK	($103,000.00)	($103,459.97)	($103,000.00)	($90,300.00)	($90,300.00)	($90,300.00)
55101400	501110	ADS SUP WORK SAL/WAGES	$88,294.00	$88,949.78	$143,330.00	$149,930.00	$149,929.00	$149,929.00
55101400	501120	ADS SUP WORK OVERTIME	$0.00	$99.32	$0.00	$0.00	$0.00	$0.00
55101400	501150	ADS SUP WORK CLIENT WAGES SW	$51,000.00	$39,868.71	$61,600.00	$56,600.00	$56,600.00	$56,600.00
55101400	501180	ADS SUP WORK NON PROD CT,	$0.00	$17,048.12	$0.00	$0.00	$0.00	$0.00
55101400	501360	ADS SUP WORK UNUSED BEN	$0.00	$2,442.32	$0.00	$0.00	$0.00	$0.00
55101400	511510	ADS SUP WORK SOCIAL SECRTY	$10,741.00	$10,999.43	$15,815.00	$15,959.00	$15,959.00	$15,959.00
55101400	511520	ADS SUP WORK RETIREMENT	$6,214.00	$6,666.88	$10,450.00	$11,021.00	$11,021.00	$11,021.00
55101400	511530	ADS SUP WORK ST/LT DIS INS	$1,116.00	$1,607.36	$1,812.00	$2,083.00	$2,082.00	$2,082.00
55101400	511540	ADS SUP WORK HEALTH INS	$17,579.00	$23,931.07	$52,350.00	$40,284.00	$49,359.00	$49,359.00
55101400	511550	ADS SUP WORK LIFE INSURANCE	$0.00	$103.25	$185.00	$0.00	$185.00	$185.00
55101400	511560	ADS SUP WORK WORKERS COMP	$4,500.00	$3,740.09	$5,943.00	$5,733.00	$4,418.00	$4,418.00
55101400	522410	ADS SUP WORK MOTOR VEHICLE MNT	$0.00	$2,173.78	$0.00	$0.00	$0.00	$0.00
55101400	522420	ADS SUP WORK EQUIPMENT REPAIR	$0.00	$2,166.46	$0.00	$0.00	$0.00	$0.00
55101400	522495	ASD SUP WORK MISC FEES	$0.00	$642.68	$0.00	$0.00	$0.00	$0.00
55101400	533190	ADS SUP WORK OFFICE SUPPLIES	$1,200.00	$270.68	$1,200.00	$1,200.00	$1,200.00	$1,200.00
55101400	533260	ADS SUP WORK FIREWOOD ADVERT	$0.00	$0.00	$0.00	$100.00	$100.00	$100.00
55101400	533510	ADS SUP WORK FUEL & ADDITIVES	$1,400.00	$2,989.82	$1,000.00	$4,000.00	$4,000.00	$4,000.00
TOTAL	**55101400 ADS SUP WORK**		$79,044.00	$100,239.78	$190,685.00	$196,610.00	$204,553.00	$204,553.00
55102000 ADS ADMINISTRATION								
55102000	465550	ADS ADMIN-WWC/IRIS	($3,000.00)	($1,138.05)	($3,000.00)	($3,000.00)	($3,000.00)	($3,000.00)
55102000	501110	ADS ADM PROGRAM DIR SAL/WAGES	$276,831.00	$154,773.57	$285,404.00	$313,483.00	$313,482.00	$313,482.00
55102000	501180	ADS ADM PRG DIR NON PROD CT	$0.00	$14,805.95	$0.00	$0.00	$0.00	$0.00
55102000	501360	ADS ADM PRG DIR UNUSED BENFTS	$0.00	$4,649.33	$0.00	$0.00	$0.00	$0.00
55102000	511510	ADS ADM PRG DIR SOCL SECURITY	$21,388.00	$12,244.54	$22,109.00	$25,674.00	$24,314.00	$24,314.00
55102000	511520	ADS ADM PRG DIR RETIREMENT	$19,431.00	$11,925.92	$20,809.00	$23,044.00	$23,043.00	$23,043.00
55102000	511530	ADS ADM PRG DIR ST/LT DISB IN	$2,748.00	$1,958.05	$3,608.00	$4,354.00	$4,354.00	$4,354.00
55102000	511540	ADS ADM PRG DIR HEALTH INSRNC	$64,979.00	$52,303.56	$83,153.00	$103,194.00	$103,193.00	$103,193.00
55102000	511550	ADS ADM PRG DIR LIFE INSURANCE	$0.00	$161.22	$253.00	$0.00	$253.00	$253.00
55102000	511560	ADS ADM PRG DIR WORKERS COMP	$5,598.00	$1,659.55	$3,877.00	$4,187.00	$4,186.00	$4,186.00
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	$2,815.52	$1,500.00	$1,500.00	$1,500.00	$1,500.00
55102000	522220	ADS ADM ELECTRICITY	$18,500.00	$23,381.48	$18,500.00	$18,500.00	$18,500.00	$18,500.00
55102000	522240	ADS ADM HEATING FUEL	$7,000.00	$5,000.25	$7,000.00	$7,000.00	$7,000.00	$7,000.00
55102000	522250	ADS ADM TELEPHONE	$800.00	$1,296.53	$800.00	$800.00	$800.00	$800.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
55102000	522410	ADS ADM MOTOR VEHICLE MAINT	$5,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
55102000	522420	ADS ADM EQUIPMENT REPAIR	$3,500.00	$339.15	$3,500.00	$3,500.00	$3,500.00	$3,500.00
55102000	522470	ADS ADM BUILDING-REPAIRS & MNT	$12,000.00	$16,416.80	$12,000.00	$12,000.00	$12,000.00	$12,000.00
55102000	522495	ADS ADM MISCELLANEOUS FEES	$0.00	$2,842.40	$0.00	$0.00	$0.00	$0.00
55102000	533110	ADS ADM POSTAGE/BOX RENT	$2,000.00	$1,559.40	$2,000.00	$2,000.00	$2,000.00	$2,000.00
55102000	533120	ADS ADM OFFC STATIONERY/FRM/ET	$2,600.00	$2,472.17	$3,600.00	$3,600.00	$3,600.00	$3,600.00
55102000	533130	ADS ADM PRINTING/DUPLICATING	$2,500.00	$1,424.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00
55102000	533150	ADS ADM EMPLOYEE EDUCATION/TRN	$2,000.00	$1,705.39	$2,000.00	$500.00	$500.00	$500.00
55102000	533190	ADS ADM OTHER OFFICE SUPPLIES	$650.00	$705.00	$650.00	$650.00	$650.00	$650.00
55102000	533200	ADS ADM COMPUTER SUPPLIES	$500.00	$0.00	$500.00	$500.00	$500.00	$500.00
55102000	533260	ADS ADM WEB ADVERTISING	$1,850.00	$10,152.99	$1,850.00	$1,150.00	$1,150.00	$1,150.00
55102000	533390	ADS ADM TRAVEL MILEAGE	$1,000.00	$2,010.05	$1,000.00	$1,000.00	$1,000.00	$1,000.00
55102000	533440	ADS ADM HSHOLD/JANITORIAL SUPL	$6,500.00	$2,824.25	$7,000.00	$7,000.00	$7,000.00	$7,000.00
55102000	533510	ADS ADM FUEL & ADDITIVES	$0.00	$367.94	$0.00	$0.00	$0.00	$0.00
55102000	555110	ADS ADM INSURANCE ON BUILDINGS	$12,000.00	$13,825.19	$12,000.00	$12,000.00	$12,000.00	$12,000.00
55102000	588230	ADS ADM CAPITAL OUTLAY	$0.00	$0.00	$75,000.00	$12,000.00	$92,000.00	$92,000.00
TOTAL	**55102000 ADS ADMINISTRATION**		$467,975.00	$342,482.15	$567,713.00	$557,236.00	$636,125.00	$636,125.00
55103000 ADS WI DHS ARPA								
55103000	501110	ADS ARPA SALARIES & WAGES	$0.00	$51.97	$0.00	$0.00	$0.00	$0.00
55103000	501180	ADS ARPA NON PROD PTO, CT	$0.00	$284.20	$0.00	$0.00	$0.00	$0.00
55103000	501360	ADS ARPA UNUSED BENEFITS	$0.00	$691.85	$0.00	$0.00	$0.00	$0.00
55103000	511510	ADS ARPA SOCIAL SECURITY	$0.00	$81.68	$0.00	$0.00	$0.00	$0.00
55103000	511520	ADS ARPA RETIREMENT	$0.00	$23.36	$0.00	$0.00	$0.00	$0.00
55103000	511530	ADS ARPA ST &LT DISABILITY INS	$0.00	$40.68	$0.00	$0.00	$0.00	$0.00
55103000	511540	ADS ARPA HEALTH INSURANCE	$0.00	$117.52	$0.00	$0.00	$0.00	$0.00
55103000	511560	ADS ARPA WORKERS COMPENSATION	$0.00	$26.71	$0.00	$0.00	$0.00	$0.00
TOTAL	**55103000 ADS WI DHS ARPA**		$0.00	$1,317.97	$0.00	$0.00	$0.00	$0.00
TOTAL	**240 51.42 BOARD SPEC REV FUND-ADS**		$0.00	$50,455.79	$0.00	$0.00	$0.00	$0.00
TOTAL	**55 ADULT DEVELOPMENT SERVICES**		$0.00	$50,455.79	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
57 CHILD SUPPORT								
100 GENERAL FUND								
15700000 CHILD SUPPORT								
15700000	432520	STATE AID FOR CHILD SUPPORT	($543,687.00)	($527,354.53)	($557,091.00)	($631,460.00)	($603,105.00)	($603,105.00)
15700000	460000	CHILD SUPPORT/INVEST LOCAL	($3,000.00)	($5,249.56)	($3,000.00)	($3,000.00)	($3,000.00)	($3,000.00)
15700000	499210	CHILD SUP TRANSFR FRM GEN FUND	$0.00	($15,835.41)	$0.00	$0.00	$0.00	$0.00
15700000	501110	CHILD SUP SALARIES/WAGES	$396,915.00	$329,598.96	$417,195.00	$459,007.00	$459,007.00	$459,007.00
15700000	501115	CHILD SUP SAL/WAGES EDUC/TRNG	$0.00	$9,336.32	$0.00	$0.00	$0.00	$0.00
15700000	501180	CHILD SUP NON PROD CT,ST,VT,SS	$0.00	$66,070.86	$0.00	$0.00	$0.00	$0.00
15700000	501360	CHILD SUP UNUSED BENEFITS	$18,453.00	$5,909.76	$14,837.00	$36,451.00	$36,451.00	$36,451.00
15700000	511510	CHILD SUP SOCIAL SECURITY	$32,162.00	$29,885.64	$33,454.00	$38,390.00	$38,390.00	$38,390.00
15700000	511520	CHILD SUP RETIREMENT	$29,219.00	$28,606.52	$31,486.00	$34,541.00	$34,541.00	$34,541.00
15700000	511530	CHILD SUP ST/LT DISABLTY INS	$5,049.00	$4,621.57	$5,274.00	$6,374.00	$6,374.00	$6,374.00
15700000	511540	CHILD SUP HEALTH INSURANCE	$103,624.00	$93,720.37	$88,615.00	$148,757.00	$105,904.00	$105,904.00
15700000	511550	CHILD SUP LIFE INSURANCE	$0.00	$359.33	$351.00	$492.00	$383.00	$383.00
15700000	511560	CHILD SUP WORKERS COMP	$3,244.00	$3,262.01	$3,074.00	$3,193.00	$3,193.00	$3,193.00
15700000	522250	CHILD SUP TELEPHONE	$300.00	$251.37	$300.00	$300.00	$300.00	$300.00
15700000	522550	CHILD SUP PAPER SERVICE	$6,000.00	$3,102.62	$6,000.00	$6,000.00	$6,000.00	$6,000.00
15700000	522580	CHILD SUP MED/PSYCH/PROF	$2,000.00	$1,432.50	$2,000.00	$2,000.00	$2,000.00	$2,000.00
15700000	522722	CHILD SUPPORT INTERPRETING FEE	$3,500.00	$1,573.75	$3,500.00	$3,500.00	$3,500.00	$3,500.00
15700000	533110	CHILD SUPPORT POSTAGE/BOX RENT	$3,900.00	$3,511.79	$3,900.00	$3,900.00	$3,900.00	$3,900.00
15700000	533130	CHILD SUPPORT PRINT/DUPLICATE	$2,000.00	$1,325.09	$2,000.00	$2,000.00	$2,000.00	$2,000.00
15700000	533140	CHILD SUPPORT SMALL ITEM EQUIP	$5,050.00	$5,377.19	$0.00	$1,500.00	$1,500.00	$1,500.00
15700000	533190	CHILD SUPPORT OTHR OFFICE SUPP	$3,060.00	$3,062.26	$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	$250.00	$250.00	$250.00	$250.00	$250.00
15700000	533241	CHILD SUPPORT LICENSURE FEES	$0.00	$0.00	$25,648.00	$8,000.00	$8,000.00	$8,000.00
15700000	533250	CHILD SUPPORT REG FEES/TUITION	$910.00	$920.00	$910.00	$910.00	$910.00	$910.00
15700000	533350	CHILD SUPPORT MEALS	$900.00	$277.71	$900.00	$900.00	$900.00	$900.00
15700000	533360	CHILD SUPPORT LODGING	$1,400.00	$1,447.00	$1,451.00	$1,500.00	$1,500.00	$1,500.00
15700000	533390	CHILD SUPPORT MILEAGE	$1,550.00	$1,658.80	$1,550.00	$1,600.00	$1,600.00	$1,600.00
15700000	535940	CHILD SUPPORT FILING FEES	$50.00	$50.00	$100.00	$100.00	$100.00	$100.00
15700000	555130	CHILD SUPPORT LIABILITY INS	$1,500.00	$1,522.82	$1,800.00	$1,800.00	$1,800.00	$1,800.00
TOTAL	**15700000 CHILD SUPPORT**		$74,349.00	$48,743.74	$87,614.00	$130,115.00	$115,508.00	$115,508.00
TOTAL	**100 GENERAL FUND**		$74,349.00	$48,743.74	$87,614.00	$130,115.00	$115,508.00	$115,508.00
TOTAL	**57 CHILD SUPPORT**		$74,349.00	$48,743.74	$87,614.00	$130,115.00	$115,508.00	$115,508.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
58 VETERANS								
100 GENERAL FUND								
15800000 VETERANS SERVICE OFFICE								
15800000	432550	STATE AID FOR VETERANS SERVICE	($13,750.00)	($13,750.00)	($14,400.00)	($14,400.00)	($14,400.00)	($14,400.00)
15800000	499210	VET SRVC TRANSFER FRM GEN FUND	$0.00	($5,526.03)	$0.00	$0.00	$0.00	$0.00
15800000	501110	VET SRVC SALARIES/WAGES	$153,237.00	$134,750.31	$161,108.00	$169,116.00	$169,116.00	$169,116.00
15800000	501180	VET SRVC NON PROD CT,ST,VT,SS	$0.00	$21,363.52	$0.00	$0.00	$0.00	$0.00
15800000	501360	VET SRVC UNUSED BENEFITS	$1,089.00	$0.00	$2,348.00	$0.00	$0.00	$0.00
15800000	501410	VET SRVC CTY BRD PER DIEM	$2,000.00	$595.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00
15800000	511510	VET SRVC SOCIAL SECURITY	$12,107.00	$11,437.75	$12,813.00	$13,270.00	$13,270.00	$13,270.00
15800000	511520	VET SRVC RETIREMENT	$10,860.00	$11,125.42	$11,916.00	$12,431.00	$12,431.00	$12,431.00
15800000	511530	VET SRVC ST/LT DISABILITY INS	$1,937.00	$1,781.88	$2,037.00	$2,349.00	$2,349.00	$2,349.00
15800000	511540	VET SRVC HEALTH INSURANCE	$26,207.00	$25,935.14	$26,110.00	$27,155.00	$27,155.00	$27,155.00
15800000	511550	VET SERVICES LIFE INSURANCE	$0.00	$125.80	$126.00	$126.00	$126.00	$126.00
15800000	511560	VET SRVC WORKERS COMP	$4,542.00	$4,039.10	$3,702.00	$3,674.00	$3,674.00	$3,674.00
15800000	522250	VET SRVC TELEPHONE	$225.00	$112.49	$225.00	$225.00	$225.00	$225.00
15800000	522490	VET SRVC OFFICE EQUIP SRVC AGR	$1,000.00	$951.88	$1,000.00	$1,000.00	$1,000.00	$1,000.00
15800000	533110	VET SRVC POSTAGE/BOX RENT	$500.00	$223.06	$500.00	$500.00	$500.00	$500.00
15800000	533120	VET SRVC OFFICE STATIONERY,ETC	$300.00	$69.59	$300.00	$300.00	$300.00	$300.00
15800000	533130	VET SRVC PRINTING/DUPLICATING	$1,000.00	$138.41	$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	$195.52	$1,000.00	$1,000.00	$1,000.00	$1,000.00
15800000	533240	VET SRVC MEMBERSHIP DUES	$400.00	$65.00	$400.00	$400.00	$400.00	$400.00
15800000	533250	VET SRVC REG FEES/TUITION	$1,050.00	$1,145.00	$1,050.00	$1,500.00	$1,500.00	$1,500.00
15800000	533260	VET SRVC ADVERTISING	$600.00	$1,772.47	$1,200.00	$1,500.00	$1,500.00	$1,500.00
15800000	533350	VET SRVC MEALS	$750.00	$142.28	$750.00	$750.00	$750.00	$750.00
15800000	533360	VET SRVC LODGING	$2,500.00	$784.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00
15800000	533390	VET SRVC MILEAGE	$3,000.00	$2,611.30	$4,000.00	$4,000.00	$4,000.00	$4,000.00
15800000	547190	VET SRVC INDIGENT BURIALS	$500.00	$0.00	$500.00	$500.00	$500.00	$500.00
TOTAL	**15800000 VETERANS SERVICE OFFICE**		$211,854.00	$200,088.89	$222,985.00	$231,696.00	$231,696.00	$231,696.00
15800705 VA CARE OF VETERANS GRAVES								
15800705	525960	CARE OF VET GRAVES PAYMT CMTRY	$5,000.00	$5,360.91	$6,000.00	$7,000.00	$7,000.00	$7,000.00
TOTAL	**15800705 VA CARE OF VETERANS GRAVES**		$5,000.00	$5,360.91	$6,000.00	$7,000.00	$7,000.00	$7,000.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
15800710 VA VETERANS SERVICE COMMISSION								
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	$11.00	$11.00	$11.00	$11.00
15800710	533390	VET COMMSSN MILEAGE	$300.00	$0.00	$300.00	$300.00	$300.00	$300.00
15800710	547110	VET COMMSSN INDIGENT FOOD/GROC	$800.00	$0.00	$800.00	$800.00	$800.00	$800.00
15800710	547120	VET COMMSSN INDIGENT DRUGS/MED	$300.00	$0.00	$300.00	$300.00	$300.00	$300.00
15800710	547140	VET COMMSSN INDIGENT FUEL	$1,000.00	$0.00	$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	$2,000.00	$435.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00
TOTAL	**15800710 VA VETERANS SERVICE COMMISSION**		$8,452.00	$935.00	$8,449.00	$8,449.00	$8,449.00	$8,449.00
TOTAL	**100 GENERAL FUND**		$225,306.00	$206,384.80	$237,434.00	$247,145.00	$247,145.00	$247,145.00
TOTAL	**58 VETERANS**		$225,306.00	$206,384.80	$237,434.00	$247,145.00	$247,145.00	$247,145.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
59 WIC								
220 WIC SPECIAL REVENUE FUND								
59400000 WIC								
59400000	432410	WIC STATE AID-WIC	($224,208.00)	($265,649.65)	($241,795.00)	($204,850.00)	($204,850.00)	($204,850.00)
59400000	501110	WIC SALARIES/WAGES	$204,208.00	$219,734.29	$225,795.00	$200,812.00	$200,812.00	$200,812.00
59400000	522110	WIC CONSULTANT FEES	$16,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
59400000	522190	WIC CONTRACTED SRVCS-DIETICIAN	$0.00	$9,787.44	$12,000.00	$0.00	$0.00	$0.00
59400000	522250	WIC TELEPHONE	$0.00	$0.00	$0.00	$2,000.00	$2,000.00	$2,000.00
59400000	533190	WIC OTHER OFFICE SUPPLIES	$0.00	$8,514.92	$0.00	$0.00	$0.00	$0.00
59400000	533390	WIC MILEAGE	$0.00	$0.00	$4,000.00	$2,038.00	$2,038.00	$2,038.00
59400000	533400	WIC NURSING SUPPLIES	$4,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**59400000 WIC**		$0.00	($27,613.00)	$0.00	$0.00	$0.00	$0.00
TOTAL	**220 WIC SPECIAL REVENUE FUND**		$0.00	($27,613.00)	$0.00	$0.00	$0.00	$0.00
TOTAL	**59 WIC**		$0.00	($27,613.00)	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
61 UW-EXTENSION								
100 GENERAL FUND								
16100450 UWEX GENERAL OFFICE								
16100450	460000	UW EXTENSION FEES & CHARGES	$0.00	($157.68)	$0.00	$0.00	$0.00	$0.00
16100450	466630	UWEX PRIVATE GRANT REVENUE	($3,451.00)	$0.00	($3,451.00)	($3,451.00)	($3,451.00)	($3,451.00)
16100450	499210	UWEX TRANSFER FROM GEN FUND	$0.00	($7,267.63)	$0.00	$0.00	$0.00	$0.00
16100450	501110	UWEX SALARIES/WAGES	$86,335.00	$80,506.74	$97,562.00	$102,563.00	$102,563.00	$102,563.00
16100450	501180	UWEX NON PROD CT,ST,VT,SS	$0.00	$11,658.20	$0.00	$0.00	$0.00	$0.00
16100450	501410	UWEX CTY BRD PER DIEM	$3,800.00	$3,995.00	$3,800.00	$3,800.00	$3,800.00	$3,800.00
16100450	511510	UWEX SOCIAL SECURITY	$6,979.00	$7,277.69	$7,849.00	$8,246.00	$8,246.00	$8,246.00
16100450	511520	UWEX RETIREMENT	$6,077.00	$6,417.35	$7,113.00	$7,539.00	$7,539.00	$7,539.00
16100450	511530	UWEX ST/LT DISABILITY INS	$1,092.00	$1,113.22	$1,233.00	$1,424.00	$1,424.00	$1,424.00
16100450	511540	UWEX HEALTH INSURANCE	$21,957.00	$21,339.05	$21,776.00	$22,652.00	$22,652.00	$22,652.00
16100450	511550	UWEX LIFE INSURANCE	$0.00	$125.80	$127.00	$127.00	$127.00	$127.00
16100450	511560	UWEX WORKERS COMP	$140.00	$298.02	$242.00	$249.00	$249.00	$249.00
16100450	522104	UWEX CONT SRV STATE EMPLOYEES	$161,719.00	$136,871.50	$168,630.00	$167,659.00	$167,659.00	$167,659.00
16100450	522250	UWEX TELEPHONE	$2,000.00	$1,832.38	$2,000.00	$2,200.00	$2,200.00	$2,200.00
16100450	522480	UWEX OFFICE EQUIPMENT/REPAIRS	$0.00	$0.00	$0.00	$0.00	$1,500.00	$1,500.00
16100450	533110	UWEX POSTAGE/BOX RENT	$4,951.00	$3,032.26	$4,951.00	$4,951.00	$4,951.00	$4,951.00
16100450	533130	UWEX PRINTING/DUPLICATING	$5,000.00	$4,445.00	$5,000.00	$6,500.00	$5,000.00	$5,000.00
16100450	533140	UWEX SMALL ITEMS OF EQUIP	$750.00	$335.29	$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	$513.65	$1,000.00	$1,000.00	$1,000.00	$1,000.00
16100450	533250	UWEX GEN OFF REG FEES/TUITION	$250.00	$1,500.00	$250.00	$300.00	$300.00	$300.00
16100450	533260	UWEX ADVERTISING	$150.00	$0.00	$150.00	$150.00	$150.00	$150.00
16100450	533350	UWEX GENERAL OFFICE MEALS	$100.00	$0.00	$100.00	$100.00	$100.00	$100.00
16100450	533360	UWEX GENERALOFFICE LODGING	$250.00	$0.00	$250.00	$250.00	$250.00	$250.00
16100450	533390	UWEX GENERAL OFFICE MILEAGE	$1,500.00	$3,198.51	$1,900.00	$2,300.00	$2,300.00	$2,300.00
16100450	533480	UWEX GENERAL OFFICE EDUC SUPPL	$150.00	$136.95	$150.00	$150.00	$150.00	$150.00
TOTAL	**16100450 UWEX GENERAL OFFICE**		$300,899.00	$277,171.30	$321,532.00	$329,609.00	$329,609.00	$329,609.00
16100451 UWEX CROPS & SOILS AGENT								
16100451	533240	UWEX CROPS/SOILS MBRSHP DUES	$100.00	$150.00	$100.00	$250.00	$250.00	$250.00
16100451	533250	UWEX CROPS/SOILS REG FEES/TUIT	$150.00	$215.00	$150.00	$250.00	$250.00	$250.00
16100451	533390	UWEX CROPS/SOILS AGENT MILEAGE	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
16100451	533480	UWEX CROPS/SOILS EDUCATION SUP	$500.00	$357.41	$500.00	$500.00	$500.00	$500.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
TOTAL	**16100451 UWEX CROPS & SOILS AGENT**		$1,750.00	$722.41	$1,750.00	$2,000.00	$2,000.00	$2,000.00
16100452 UWEX FAMILY LIVING AGENT								
16100452	460000	UWEX FAMILY LIVING MISC REVENU	$0.00	($2,437.43)	$0.00	$0.00	$0.00	$0.00
16100452	533240	UWEX FAMILY LIVING MBRSHP DUES	$150.00	$160.00	$150.00	$250.00	$250.00	$250.00
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	$2,500.00	$3,803.80	$2,750.00	$3,200.00	$3,200.00	$3,200.00
16100452	533480	UWEX FAMILY LIVING ED SUPPLIES	$500.00	$1,568.58	$500.00	$1,000.00	$1,000.00	$1,000.00
TOTAL	**16100452 UWEX FAMILY LIVING AGENT**		$3,400.00	$3,254.95	$3,650.00	$4,700.00	$4,700.00	$4,700.00
16100453 UWEX DAIRY & LIVESTOCK AGENT								
16100453	533240	UWEX DAIRY MBRSHP DUES	$100.00	$150.00	$100.00	$250.00	$250.00	$250.00
16100453	533250	UWEX DAIRY REG FEES/TUITION	$150.00	$160.00	$150.00	$250.00	$250.00	$250.00
16100453	533390	UWEX DAIRY MILEAGE	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
16100453	533480	UWEX DAIRY ED SUPPLIES	$200.00	$100.00	$200.00	$500.00	$500.00	$500.00
TOTAL	**16100453 UWEX DAIRY & LIVESTOCK AGENT**		$1,450.00	$410.00	$1,450.00	$2,000.00	$2,000.00	$2,000.00
16100454 UWEX 4-H YOUTH DEV AGENT								
16100454	533240	UWEX 4H YOUTH MEMBERSHIP DUES	$150.00	$125.00	$150.00	$250.00	$250.00	$250.00
16100454	533250	UWEX 4H YOUTH REG FEES/TUITION	$250.00	($1,035.00)	$250.00	$250.00	$250.00	$250.00
16100454	533360	UWEX 4H YOUTH LODGING	$0.00	$196.00	$0.00	$0.00	$0.00	$0.00
16100454	533390	UWEX 4H YOUTH MILEAGE	$4,000.00	$3,845.80	$4,250.00	$4,700.00	$4,700.00	$4,700.00
16100454	533480	UWEX 4H YOUTH ED SUPPLIES	$2,000.00	$1,858.08	$2,000.00	$2,000.00	$2,000.00	$2,000.00
TOTAL	**16100454 UWEX 4-H YOUTH DEV AGENT**		$6,400.00	$4,989.88	$6,650.00	$7,200.00	$7,200.00	$7,200.00
16100456 UWEX CNRED AGENT								
16100456	533240	UWEX CNRED MEMBERSHIP DUES	$100.00	$0.00	$100.00	$250.00	$250.00	$250.00
16100456	533250	UWEX CNRED REG FEES/TUITION	$150.00	$0.00	$150.00	$250.00	$250.00	$250.00
16100456	533390	UWEX CNRED MILEAGE	$1,000.00	$60.20	$1,000.00	$1,500.00	$1,500.00	$1,500.00
16100456	533480	UWEX CNRED ED SUPPLIES	$1,000.00	$377.46	$1,000.00	$1,000.00	$1,000.00	$1,000.00
TOTAL	**16100456 UWEX CNRED AGENT**		$2,250.00	$437.66	$2,250.00	$3,000.00	$3,000.00	$3,000.00
TOTAL	**100 GENERAL FUND**		$316,149.00	$286,986.20	$337,282.00	$348,509.00	$348,509.00	$348,509.00

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
215 CLEAN SWEEP SPECIAL REVENUE							
61150000 CLEAN SWEEP SPECIAL REVENUE							
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	$0.00	$0.00	($18,026.00)	$0.00	$0.00	$0.00
61150000	543965 CLEAN SWEEP PROJECT EXPENSE	$5,000.00	$0.00	$23,026.00	$5,000.00	$5,000.00	$5,000.00
TOTAL	**61150000 CLEAN SWEEP SPECIAL REVENUE**	$0.00	($5,000.00)	$0.00	$0.00	$0.00	$0.00
TOTAL	**215 CLEAN SWEEP SPECIAL REVENUE**	$0.00	($5,000.00)	$0.00	$0.00	$0.00	$0.00
TOTAL	**61 UW-EXTENSION**	$316,149.00	$281,986.20	$337,282.00	$348,509.00	$348,509.00	$348,509.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
62 FORESTRY PARKS & FAIRGROUNDS								
100 GENERAL FUND								
16200000 FAIRGROUNDS								
16200000	425510	FG DONATIONS	$0.00	$0.00	($1,000.00)	($1,000.00)	($1,000.00)	($1,000.00)
16200000	460030	FG CAMPING	($3,000.00)	$0.00	($4,000.00)	($6,000.00)	($6,000.00)	($6,000.00)
16200000	460040	FG STORAGE	($20,000.00)	$0.00	($22,000.00)	($28,000.00)	($28,000.00)	($28,000.00)
16200000	460050	FG RENTAL FACILITIES	($15,000.00)	$0.00	($20,000.00)	($10,000.00)	($10,000.00)	($10,000.00)
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	($14,280.00)	($14,000.00)	($14,000.00)	($14,000.00)
16200000	474590	FG MISC REVENUE	($300.00)	$0.00	($300.00)	($500.00)	($500.00)	($500.00)
16200000	499220	FG TRANSFER FROM FROM F&P 330	($300,000.00)	($300,000.00)	($300,000.00)	$0.00	($312,000.00)	($312,000.00)
16200000	501110	FG SALARIES/WAGES	$60,470.00	$0.00	$68,344.00	$51,817.00	$51,817.00	$51,817.00
16200000	501120	FG OVERTIME	$1,500.00	$0.00	$1,084.00	$1,084.00	$1,084.00	$1,084.00
16200000	501410	FG CTY BRD PER DIEM	$1,500.00	$0.00	$500.00	$500.00	$500.00	$500.00
16200000	511510	FG SOCIAL SECURITY	$4,750.00	$0.00	$5,069.00	$3,925.00	$3,925.00	$3,925.00
16200000	511520	FG RETIREMENT	$3,770.00	$0.00	$4,192.00	$3,389.00	$3,389.00	$3,389.00
16200000	511530	FG ST&LT DISABILITY INS	$450.00	$0.00	$0.00	$0.00	$0.00	$0.00
16200000	511540	FG HEALTH INSURANCE	$13,250.00	$0.00	$13,987.00	$8,423.00	$8,423.00	$8,423.00
16200000	511550	FG LIFE INSURANCE	$0.00	$0.00	$0.00	$27.00	$27.00	$27.00
16200000	511560	FG WORKERS COMP	$1,800.00	$0.00	$1,874.00	$1,286.00	$1,286.00	$1,286.00
16200000	522100	FG CONTRACTED SERVICES	$2,000.00	$0.00	$1,800.00	$2,500.00	$2,500.00	$2,500.00
16200000	522210	FG WATER	$4,200.00	$0.00	$3,900.00	$4,200.00	$4,200.00	$4,200.00
16200000	522220	FG ELECTRICITY	$20,000.00	$255.50	$17,000.00	$20,000.00	$20,000.00	$20,000.00
16200000	522240	FG HEATING FUEL	$3,000.00	$541.40	$2,300.00	$3,500.00	$3,500.00	$3,500.00
16200000	522260	FG TRASH/SEWAGE DISP	$10,000.00	$0.00	$6,000.00	$7,400.00	$7,400.00	$7,400.00
16200000	522460	FG FIRE EQUIP INSPECT	$2,700.00	$0.00	$2,045.00	$3,000.00	$3,000.00	$3,000.00
16200000	530080	FG OPERATING MTRL/SUPL	$2,000.00	$0.00	$1,500.00	$2,280.00	$2,280.00	$2,280.00
16200000	530090	FG REGISTRTN,PROMO,ADV	$400.00	$0.00	$600.00	$600.00	$600.00	$600.00
16200000	533110	FG POSTAGE/BOX RENT	$25.00	$0.00	$25.00	$50.00	$50.00	$50.00
16200000	533130	FG PRINTING/DUPLICATING	$100.00	$0.00	$100.00	$200.00	$200.00	$200.00
16200000	533190	FG OTHER OFFICE SUPPLIES	$0.00	$0.00	$0.00	$200.00	$200.00	$200.00
16200000	533241	FG LICENSURE FEES	$305.00	$0.00	$305.00	$500.00	$500.00	$500.00
16200000	533350	FG MEALS	$50.00	$0.00	$75.00	$500.00	$500.00	$500.00
16200000	533360	FG LODGING	$350.00	$0.00	$600.00	$1,600.00	$1,600.00	$1,600.00
16200000	533390	FG MILEAGE	$350.00	$0.00	$300.00	$800.00	$800.00	$800.00
16200000	533500	FG VEHICLE PARTS,MAINT	$400.00	$0.00	$400.00	$1,400.00	$1,400.00	$1,400.00
16200000	533510	FG FUEL & ADDITIVES	$200.00	$0.00	$200.00	$1,000.00	$1,000.00	$1,000.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
16200000	540110	FG IMPROVEMENTS/MAINT	$5,900.00	$207.95	$4,855.00	$8,000.00	$8,000.00	$8,000.00
16200000	555110	FG INSURANCE ON BLDGS	$4,500.00	$0.00	$4,500.00	$5,000.00	$5,000.00	$5,000.00
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+)	$200,000.00	$4,009.74	$200,000.00	$250,000.00	$250,000.00	$250,000.00
16200000	591000	FG EQPMNT COST ALLOCATION-EE	$16,000.00	$0.00	$20,000.00	$30,000.00	$30,000.00	$30,000.00
TOTAL	**16200000 FAIRGROUNDS**		$8,420.00	($294,985.41)	$725.00	$354,431.00	$42,431.00	$42,431.00
16200205 FAIR								
16200205	460030	FG FAIR CAMPING	$0.00	($1,357.35)	$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	$18,711.22	$0.00	$0.00	$0.00	$0.00
16200205	501120	FG FAIR OVERTIME	$0.00	$136.83	$0.00	$0.00	$0.00	$0.00
16200205	511510	FG FAIR SOCIAL SECURITY	$0.00	$1,401.07	$0.00	$0.00	$0.00	$0.00
16200205	511520	FG FAIR RETIREMENT	$0.00	$1,229.93	$0.00	$0.00	$0.00	$0.00
16200205	511540	FG FAIR HEALTH INSURANCE	$0.00	$2,340.38	$0.00	$0.00	$0.00	$0.00
16200205	511550	FG FAIR LIFE INSURANCE	$0.00	$25.91	$0.00	$0.00	$0.00	$0.00
16200205	511560	FG FAIR WORKERS COMP	$0.00	$454.30	$0.00	$0.00	$0.00	$0.00
16200205	522100	FG FAIR CONTRACTED SERVICES	$0.00	$1,512.30	$0.00	$0.00	$0.00	$0.00
16200205	522210	FG FAIR WATER	$0.00	$219.35	$0.00	$0.00	$0.00	$0.00
16200205	522220	FG FAIR ELECTRICITY	$0.00	$2,204.37	$0.00	$0.00	$0.00	$0.00
16200205	522240	FG FAIR HEATING FUEL	$0.00	$33.18	$0.00	$0.00	$0.00	$0.00
16200205	522260	FG FAIR TRASH/SEWAGE DISP	$0.00	$1,549.06	$0.00	$0.00	$0.00	$0.00
16200205	530090	FG FAIR REGISTRTN,PROMO,ADV	$0.00	$100.00	$0.00	$0.00	$0.00	$0.00
16200205	533360	FG FAIR LODGING	$0.00	$476.00	$0.00	$0.00	$0.00	$0.00
16200205	540110	FG FAIR IMPROVEMENTS/MAINT	$0.00	$413.97	$0.00	$0.00	$0.00	$0.00
16200205	591000	FG FAIR EQPMNT COST ALLCTN-EE	$0.00	$6,075.01	$0.00	$0.00	$0.00	$0.00
TOTAL	**16200205 FAIR**		$0.00	$32,798.52	$0.00	$0.00	$0.00	$0.00
16200210 FRGND MAINTENANCE & OPERATIONS								
16200210	460030	FG M&O CAMPING	$0.00	($6,237.97)	$0.00	$0.00	$0.00	$0.00
16200210	460040	FG M&O STORAGE	$0.00	($28,011.30)	$0.00	$0.00	$0.00	$0.00
16200210	460050	FG M&O RENTAL FACILITIES	$0.00	($9,703.56)	$0.00	$0.00	$0.00	$0.00
16200210	460060	FG M&O SHOWER REVENUE	$0.00	($402.25)	$0.00	$0.00	$0.00	$0.00
16200210	466200	FG M&O CAP LEASE PROCEEDS	$0.00	($13,800.00)	$0.00	$0.00	$0.00	$0.00
16200210	499210	FG M&O TRANSFER FROM GEN FUND	$0.00	($3,773.07)	$0.00	$0.00	$0.00	$0.00
16200210	501110	FG M&O SALARIES/WAGES	$0.00	$60,991.29	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
16200210	501120	FG M&O OVERTIME	$0.00	$538.09	$0.00	$0.00	$0.00	$0.00
16200210	501180	FG M&O NON PRD CT,ST,VT,SS	$0.00	$8,468.74	$0.00	$0.00	$0.00	$0.00
16200210	511510	FG M&O SOCIAL SECURITY	$0.00	$4,540.47	$0.00	$0.00	$0.00	$0.00
16200210	511520	FG M&O RETIREMENT	$0.00	$4,086.40	$0.00	$0.00	$0.00	$0.00
16200210	511540	FG M&O HEALTH INSURANCE	$0.00	$8,712.45	$0.00	$0.00	$0.00	$0.00
16200210	511550	FG M&O LIFE INSURANCE	$0.00	$82.37	$0.00	$0.00	$0.00	$0.00
16200210	511560	FG M&O WORKERS COMP	$0.00	$1,305.89	$0.00	$0.00	$0.00	$0.00
16200210	522100	FG M&O CONTRACTED SERVICES	$0.00	$995.98	$0.00	$0.00	$0.00	$0.00
16200210	522210	FG M&O WATER	$0.00	$2,446.37	$0.00	$0.00	$0.00	$0.00
16200210	522220	FG M&O ELECTRICITY	$0.00	$13,615.77	$0.00	$0.00	$0.00	$0.00
16200210	522240	FG M&O HEATING FUEL	$0.00	$2,817.05	$0.00	$0.00	$0.00	$0.00
16200210	522250	FG M&O TELEPHONE	$0.00	($236.72)	$0.00	$0.00	$0.00	$0.00
16200210	522260	FG M&O TRASH/SEWAGE DISP	$0.00	$5,707.73	$0.00	$0.00	$0.00	$0.00
16200210	522460	FG M&O FIRE EQUIP INSPECT	$0.00	$2,756.70	$0.00	$0.00	$0.00	$0.00
16200210	530080	FG M&O OPERATING MTRL/SUPL	$0.00	$645.13	$0.00	$0.00	$0.00	$0.00
16200210	533110	FG M&O POSTAGE/BOX RENT	$0.00	$35.50	$0.00	$0.00	$0.00	$0.00
16200210	533130	FG M&O PRINTING/DUPLICATING	$0.00	$9.98	$0.00	$0.00	$0.00	$0.00
16200210	533241	FG M&O LICENSURE FEES	$0.00	$336.00	$0.00	$0.00	$0.00	$0.00
16200210	533500	FG M&O VEHICLE PARTS,MAINT	$0.00	$97.07	$0.00	$0.00	$0.00	$0.00
16200210	540110	FG M&O IMPROVEMENTS/MAINT	$0.00	$2,093.06	$0.00	$0.00	$0.00	$0.00
16200210	555110	FG M&O INSURANCE ON BLDGS	$0.00	$4,528.53	$0.00	$0.00	$0.00	$0.00
16200210	555130	FG M&O LIABILITY INSURANCE	$0.00	$885.12	$0.00	$0.00	$0.00	$0.00
16200210	588230	FG M&O CAP OUTLAY ($5000+)	$0.00	$185,369.28	$0.00	$0.00	$0.00	$0.00
16200210	591000	FG M&O EQPMNT COST ALLOCTN-EE	$0.00	$19,123.76	$0.00	$0.00	$0.00	$0.00
TOTAL	**16200210**	**FRGND MAINTENANCE & OPERATIONS**	$0.00	$268,023.86	$0.00	$0.00	$0.00	$0.00
TOTAL	**100**	**GENERAL FUND**	$8,420.00	$5,836.97	$725.00	$354,431.00	$42,431.00	$42,431.00
330 FORESTRY SPECIAL FUND								
62100000 P1 FORESTRY								
62100000	432711	P1 STATE GRANTS	($192,571.00)	$0.00	($168,900.00)	($185,400.00)	($185,400.00)	($185,400.00)
62100000	440020	P1 FOREST PERMITS OTHER	($1,000.00)	$0.00	($1,000.00)	($500.00)	($500.00)	($500.00)
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	($30,000.00)	$0.00	($30,000.00)	($31,000.00)	($31,000.00)	($31,000.00)
62100000	470138	P1 PERFORMANCE BOND FORFEITURE	($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)

REVENUES & EXPENDITURES

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
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	$425,330.00	$0.00	$428,303.00	$452,993.00	$452,993.00	$452,993.00
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	$0.00	$0.00	$0.00
62100000	501410	P1 COUNTY BOARD PER DIEM	$3,500.00	$2,360.00	$3,500.00	$3,500.00	$3,500.00	$3,500.00
62100000	511510	P1 SOCIAL SECURITY	$32,900.00	$180.63	$33,171.00	$36,064.00	$36,064.00	$36,064.00
62100000	511520	P1 RETIREMENT	$27,100.00	$65.35	$30,620.00	$31,031.00	$31,031.00	$31,031.00
62100000	511530	P1 ST&LT DISABILITY INS	$4,685.00	$0.00	$5,309.00	$5,863.00	$5,863.00	$5,863.00
62100000	511540	P1 HEALTH INSURANCE	$107,540.00	$0.00	$110,115.00	$128,471.00	$128,471.00	$128,471.00
62100000	511550	P1 LIFE INSURANCE	$0.00	$0.00	$304.00	$324.00	$324.00	$324.00
62100000	511560	P1 WORKERS COMP	$15,325.00	$89.45	$14,349.00	$14,172.00	$14,172.00	$14,172.00
62100000	511580	P1 UNEMPLOYMENT CMP	$500.00	$0.00	$0.00	$0.00	$0.00	$0.00
62100000	522100	P1 CONTRACTED SERVICES	$25,000.00	$0.00	$35,000.00	$20,000.00	$20,000.00	$20,000.00
62100000	522250	P1 TELEPHONE	$2,700.00	$0.00	$2,700.00	$4,500.00	$4,500.00	$4,500.00
62100000	522920	P1 TIMBER STAND IMPROVEMENTS	$30,000.00	$0.00	$45,000.00	$45,000.00	$45,000.00	$45,000.00
62100000	525600	P1 INTERNET	$0.00	$20.04	$0.00	$0.00	$0.00	$0.00
62100000	530080	P1 OPERATING MTRL/SUPL	$30,000.00	$0.00	$40,000.00	$50,000.00	$50,000.00	$50,000.00
62100000	530090	P1 REGISTRTN,PROMO,ADV	$9,000.00	$0.00	$10,000.00	$15,000.00	$15,000.00	$15,000.00
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	$30.00	$0.00	$0.00	$0.00	$0.00	$0.00
62100000	533110	P1 POSTAGE/BOX RENT	$1,000.00	$0.00	$1,000.00	$2,000.00	$2,000.00	$2,000.00
62100000	533130	P1 PRINTING/DUPLICATING	$6,500.00	$0.00	$2,000.00	$4,000.00	$4,000.00	$4,000.00
62100000	533190	P1 OTHER OFFICE SUPPLIES	$2,000.00	$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	$2,000.00	$0.00	$2,000.00	$3,500.00	$3,500.00	$3,500.00
62100000	533390	P1 MILEAGE	$1,500.00	$1,216.60	$1,500.00	$1,500.00	$1,500.00	$1,500.00
62100000	533522	P1 FOREST ROAD REPAIRS	$75,000.00	$0.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00
62100000	540110	P1 IMPROVEMENTS/MAINT	$50,000.00	$0.00	$30,000.00	$50,000.00	$50,000.00	$50,000.00
62100000	543540	P1 TREE PLANTING	$99,400.00	$0.00	$48,000.00	$130,000.00	$130,000.00	$130,000.00
62100000	543545	P1 FOREST REGENERATION	$9,000.00	$0.00	$9,000.00	$10,000.00	$10,000.00	$10,000.00
62100000	543982	P1 FLOWAGE MAINTENANCE	$160,000.00	$0.00	$80,000.00	$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	$6,500.00	$6,500.00	$6,500.00
62100000	588230	P1 CAPITAL OUTLAY ($5000+)	$0.00	$0.00	$15,000.00	$10,000.00	$10,000.00	$10,000.00
TOTAL	**62100000 P1 FORESTRY**		($1,077,739.00)	$3,932.07	($1,150,207.00)	($1,022,160.00)	($1,022,160.00)	($1,022,160.00)

62102000 FORESTRY GRANT RELATED

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
62102000	432711	P1G STATE GRANTS	$0.00	($252,808.05)	($168,900.00)	($185,400.00)	($185,400.00)	($185,400.00)
62102000	466620	P1G PRIVATE MISC GRANTS	$0.00	($1,311.00)	$0.00	$0.00	$0.00	$0.00
62102000	501110	P1G SALARIES/WAGES	$0.00	$16,584.45	$0.00	$0.00	$0.00	$0.00
62102000	501120	P1G OVERTIME	$0.00	$793.20	$0.00	$0.00	$0.00	$0.00
62102000	511510	P1G SOCIAL SECURITY	$0.00	$1,060.39	$0.00	$0.00	$0.00	$0.00
62102000	511520	P1G RETIREMENT	$0.00	$944.71	$0.00	$0.00	$0.00	$0.00
62102000	511540	P1G HEALTH INSURANCE	$0.00	$3,714.58	$0.00	$0.00	$0.00	$0.00
62102000	511550	P1G LIFE INSURANCE	$0.00	$25.02	$0.00	$0.00	$0.00	$0.00
62102000	511560	P1G WORKERS COMP	$0.00	$580.21	$0.00	$0.00	$0.00	$0.00
62102000	522100	P1G CONTRACTED SERVICES	$0.00	$3,881.67	$0.00	$0.00	$0.00	$0.00
62102000	522920	P1G TIMBER STAND IMPROVEMENTS	$0.00	$17,181.00	$0.00	$0.00	$0.00	$0.00
62102000	530080	P1G OPERATING MTRL/SUPL	$0.00	$10,079.95	$0.00	$0.00	$0.00	$0.00
62102000	543982	P1G FLOWAGE MAINTENANCE	$0.00	$53,516.08	$0.00	$0.00	$0.00	$0.00
62102000	580124	P1G LAND ACQUISITION	$0.00	$150,255.80	$0.00	$0.00	$0.00	$0.00
62102000	591000	P1G EQPMNT COST ALLOCATION-EE	$0.00	$9,984.34	$0.00	$0.00	$0.00	$0.00
TOTAL	**62102000**	**FORESTRY GRANT RELATED**	$0.00	$14,482.35	($168,900.00)	($185,400.00)	($185,400.00)	($185,400.00)
62103000 FORESTRY NON-GRANT RELATED								
62103000	440020	P1NG FOREST PERMITS OTHER	$0.00	($100.00)	$0.00	$0.00	$0.00	$0.00
62103000	460030	P1NG COUNTY FOREST CAMPING	$0.00	($6,412.42)	$0.00	$0.00	$0.00	$0.00
62103000	460075	P1NG FIREWOOD REVENUE	$0.00	($735.00)	$0.00	$0.00	$0.00	$0.00
62103000	460110	P1NG NET WOOD PROD (PLT&CNT)	$0.00	($2,680,701.94)	$0.00	$0.00	$0.00	$0.00
62103000	466200	P1NG CAP LEASE PROCEEDS	$0.00	($31,096.29)	$0.00	$0.00	$0.00	$0.00
62103000	470138	P1NG PERF BOND FORFEITURE	$0.00	($14,013.11)	$0.00	$0.00	$0.00	$0.00
62103000	474590	P1NG MISC REVENUE	$0.00	($2,496.79)	$0.00	$0.00	$0.00	$0.00
62103000	480110	P1NG INTEREST TIMBER STUMPAGE	$0.00	($14,487.79)	$0.00	$0.00	$0.00	$0.00
62103000	501110	P1NG SALARIES/WAGES	$0.00	$380,802.26	$0.00	$0.00	$0.00	$0.00
62103000	501120	P1NG OVERTIME	$0.00	$11,127.77	$0.00	$0.00	$0.00	$0.00
62103000	501180	P1NG NON PRD CT,ST,VT,SS	$0.00	$45,840.98	$0.00	$0.00	$0.00	$0.00
62103000	501360	P1NG UNUSED BENEFITS	$0.00	$6,612.79	$0.00	$0.00	$0.00	$0.00
62103000	511510	P1NG SOCIAL SECURITY	$0.00	$32,082.24	$0.00	$0.00	$0.00	$0.00
62103000	511520	P1NG RETIREMENT	$0.00	$30,148.82	$0.00	$0.00	$0.00	$0.00
62103000	511530	P1NG ST&LT DISABILITY INS	$0.00	$4,122.78	$0.00	$0.00	$0.00	$0.00
62103000	511540	P1NG HEALTH INSURANCE	$0.00	$108,196.47	$0.00	$0.00	$0.00	$0.00
62103000	511550	P1NG LIFE INSURANCE	$0.00	$320.50	$0.00	$0.00	$0.00	$0.00
62103000	511560	P1NG WORKERS COMP	$0.00	$14,586.42	$0.00	$0.00	$0.00	$0.00
62103000	522100	P1NG CONTRACTED SERVICES	$0.00	$9,004.91	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
62103000	522250	P1NG TELEPHONE	$0.00	$3,186.34	$0.00	$0.00	$0.00	$0.00
62103000	522260	P1NG TRASH/SEWAGE DISP	$0.00	$340.80	$0.00	$0.00	$0.00	$0.00
62103000	522920	P1NG TIMBER STAND IMPROVEMENTS	$0.00	$11,822.97	$0.00	$0.00	$0.00	$0.00
62103000	530080	P1NG OPERATING MTRL/SUPL	$0.00	$18,410.24	$0.00	$0.00	$0.00	$0.00
62103000	530090	P1NG REGISTRTN,PROMO,ADV	$0.00	$9,078.96	$0.00	$0.00	$0.00	$0.00
62103000	530100	P1NG LAND INFORMATION	$0.00	$87.00	$0.00	$0.00	$0.00	$0.00
62103000	533110	P1NG POSTAGE/BOX RENT	$0.00	$1,268.45	$0.00	$0.00	$0.00	$0.00
62103000	533130	P1NG PRINTING/DUPLICATING	$0.00	$2,689.99	$0.00	$0.00	$0.00	$0.00
62103000	533190	P1NG OTHER OFFICE SUPPLIES	$0.00	$1,879.72	$0.00	$0.00	$0.00	$0.00
62103000	533350	P1NG MEALS	$0.00	$68.41	$0.00	$0.00	$0.00	$0.00
62103000	533360	P1NG LODGING	$0.00	$1,132.00	$0.00	$0.00	$0.00	$0.00
62103000	533522	P1NG FOREST ROAD REPAIRS	$0.00	$68,019.32	$0.00	$0.00	$0.00	$0.00
62103000	540110	P1NG IMPROVEMENTS/MAINT	$0.00	$14,897.10	$0.00	$0.00	$0.00	$0.00
62103000	543540	P1NG TREE PLANTING	$0.00	$112,703.54	$0.00	$0.00	$0.00	$0.00
62103000	543545	P1NG FOREST REGENERATION	$0.00	$3,566.11	$0.00	$0.00	$0.00	$0.00
62103000	543982	P1NG FLOWAGE MAINTENANCE	$0.00	$37,800.00	$0.00	$0.00	$0.00	$0.00
62103000	547350	P1NG FORESTRY TOWN ROAD GRANTS	$0.00	$15,000.00	$0.00	$0.00	$0.00	$0.00
62103000	555130	P1NG LIABILITY INSURANCE	$0.00	$5,859.14	$0.00	$0.00	$0.00	$0.00
62103000	580124	P1NG LAND ACQUISITION	$0.00	$9,000.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**62103000 FORESTRY NON-GRANT RELATED**		$0.00	($1,790,387.31)	$0.00	$0.00	$0.00	$0.00
62200000 P2 RECREATION								
62200000	432711	P2 STATE GRANTS	($1,254,779.00)	($2,154.13)	($1,254,909.00)	($495,109.00)	($495,109.00)	($495,109.00)
62200000	460080	P2 ICE REVENUE	$0.00	($405.00)	$0.00	$0.00	$0.00	$0.00
62200000	474590	P2 MISC REVENUE	$0.00	($125,575.83)	$0.00	$0.00	$0.00	$0.00
62200000	501110	P2 SALARIES/WAGES	$1,304,960.00	$185,807.54	$1,182,254.00	$1,278,951.00	$1,278,951.00	$1,278,951.00
62200000	501120	P2 OVERTIME	$13,830.00	$4,581.81	$14,484.00	$14,484.00	$14,484.00	$14,484.00
62200000	501180	P2 NON PRD CT,ST,VT,SS	$0.00	$91,269.98	$0.00	$0.00	$0.00	$0.00
62200000	501360	P2 UNUSED BENEFITS	$15,000.00	$17,370.19	$15,000.00	$0.00	$0.00	$0.00
62200000	501410	P2 COUNTY BOARD PER DIEM	$3,000.00	$1,845.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00
62200000	511510	P2 SOCIAL SECURITY	$100,500.00	$23,056.74	$91,137.00	$99,901.00	$99,901.00	$99,901.00
62200000	511520	P2 RETIREMENT	$58,615.00	$21,027.83	$77,273.00	$69,921.00	$69,921.00	$69,921.00
62200000	511530	P2 ST&LT DISABILITY INS	$8,785.00	$9,678.19	$9,081.00	$9,961.00	$9,961.00	$9,961.00
62200000	511540	P2 HEALTH INSURANCE	$209,765.00	$73,775.82	$187,731.00	$265,883.00	$265,883.00	$265,883.00
62200000	511550	P2 LIFE INSURANCE	$0.00	$241.85	$867.00	$881.00	$881.00	$881.00
62200000	511560	P2 WORKERS COMP	$30,795.00	$6,893.75	$23,447.00	$18,962.00	$18,962.00	$18,962.00
62200000	511580	P2 UNEMPLOYMENT CMP	$5,000.00	$1,850.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
62200000	522100	P2 CONTRACTED SERVICES	$20,000.00	$442.15	$20,000.00	$20,000.00	$20,000.00	$20,000.00
62200000	522250	P2 TELEPHONE	$2,500.00	$1,164.33	$2,500.00	$7,000.00	$7,000.00	$7,000.00
62200000	522460	P2 FIRE EQUIP INSPECT	$1,000.00	$567.08	$1,000.00	$3,000.00	$3,000.00	$3,000.00
62200000	530080	P2 OPERATING MTRL/SUPL	$0.00	$1,426.00	$0.00	$0.00	$0.00	$0.00
62200000	530090	P2 REGISTRTN,PROMO,ADV	$10,500.00	$7,405.64	$10,000.00	$15,000.00	$15,000.00	$15,000.00
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	$1,500.00	$1,035.26	$1,000.00	$1,500.00	$1,500.00	$1,500.00
62200000	533130	P2 PRINTING/DUPLICATING	$3,000.00	$1,921.51	$3,000.00	$4,000.00	$4,000.00	$4,000.00
62200000	533190	P2 OTHER OFFICE SUPPLIES	$8,000.00	$0.00	$8,000.00	$9,000.00	$9,000.00	$9,000.00
62200000	533350	P2 MEALS	$250.00	$0.00	$200.00	$250.00	$250.00	$250.00
62200000	533360	P2 LODGING	$750.00	$0.00	$750.00	$1,650.00	$1,650.00	$1,650.00
62200000	533390	P2 MILEAGE	$2,000.00	$949.20	$2,000.00	$2,000.00	$2,000.00	$2,000.00
TOTAL	**62200000 P2 RECREATION**		$549,971.00	$324,174.91	$407,315.00	$1,339,735.00	$1,339,735.00	$1,339,735.00
62204000 CCFP DAMS								
62204000	522100	DAMS CONTRACTED SERVICES	$10,000.00	$8,258.60	$10,000.00	$10,000.00	$10,000.00	$10,000.00
62204000	522220	DAMS ELECTRICITY	$1,000.00	$549.81	$1,000.00	$1,500.00	$1,500.00	$1,500.00
62204000	522250	DAMS TELEPHONE	$150.00	$0.00	$100.00	$600.00	$600.00	$600.00
62204000	530080	DAMS OPERATING MTRL/SUPL	$1,000.00	$0.00	$1,000.00	$500.00	$500.00	$500.00
62204000	540110	DAMS IMPROVEMENTS/MAINT	$4,000.00	$6,728.21	$4,000.00	$4,000.00	$4,000.00	$4,000.00
62204000	588230	DAMS CAP OUTLAY ($5000+)	$0.00	$0.00	$350,000.00	$230,000.00	$230,000.00	$230,000.00
TOTAL	**62204000 CCFP DAMS**		$16,150.00	$15,536.62	$366,100.00	$246,600.00	$246,600.00	$246,600.00
62205000 CCFP RECREATION CENTERS								
62205000	425510	REC CENTER DONATIONS	$0.00	($3,559.00)	$0.00	$0.00	$0.00	$0.00
62205000	501110	REC CENTER SALARIES/WAGES	$0.00	$416,069.28	$0.00	$0.00	$0.00	$0.00
62205000	501120	REC CENTER OVERTIME	$0.00	$4,632.43	$0.00	$0.00	$0.00	$0.00
62205000	511510	REC CENTER SOCIAL SECURITY	$0.00	$31,179.80	$0.00	$0.00	$0.00	$0.00
62205000	511520	REC CENTER RETIREMENT	$0.00	$18,669.55	$0.00	$0.00	$0.00	$0.00
62205000	511540	REC CENTER HEALTH INSURANCE	$0.00	$49,046.16	$0.00	$0.00	$0.00	$0.00
62205000	511550	REC CENTER LIFE INSURANCE	$0.00	$292.83	$0.00	$0.00	$0.00	$0.00
62205000	511560	REC CENTER WORKERS COMP	$0.00	$8,580.17	$0.00	$0.00	$0.00	$0.00
TOTAL	**62205000 CCFP RECREATION CENTERS**		$0.00	$524,911.22	$0.00	$0.00	$0.00	$0.00
62205001 WILD ROCK PARK & CAMPGROUND								

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
62205001	460030	WRP CAMPING	($10,000.00)	($8,431.77)	($10,000.00)	($8,500.00)	($8,500.00)	($8,500.00)
62205001	460050	WRP RENTAL FACILITIES	($50.00)	($176.30)	($50.00)	($50.00)	($50.00)	($50.00)
62205001	460075	WRP FIREWOOD REVENUE	$0.00	$0.00	($100.00)	($100.00)	($100.00)	($100.00)
62205001	522100	WRP CONTRACTED SERVICES	$1,000.00	$929.26	$1,000.00	$1,000.00	$1,000.00	$1,000.00
62205001	522220	WRP ELECTRICITY	$18,000.00	$1,350.89	$2,000.00	$2,000.00	$2,000.00	$2,000.00
62205001	522260	WRP TRASH/SEWAGE DISP	$2,500.00	$1,292.85	$2,500.00	$2,000.00	$2,000.00	$2,000.00
62205001	530080	WRP OPERATING MTRL/SUPL	$500.00	$276.33	$500.00	$500.00	$500.00	$500.00
62205001	530090	WRP REGISTRTN,PROMO,ADV	$300.00	$4.48	$500.00	$300.00	$300.00	$300.00
62205001	532300	WRP CREDIT CARD FEES	$100.00	$0.00	$100.00	$0.00	$0.00	$0.00
62205001	533190	WRP OTHER OFFICE SUPPLIES	$50.00	$20.17	$50.00	$50.00	$50.00	$50.00
62205001	533241	WRP LICENSURE FEES	$250.00	$275.00	$300.00	$300.00	$300.00	$300.00
62205001	540110	WRP IMPROVEMENTS/MAINT	$4,500.00	$165.36	$2,300.00	$1,500.00	$1,500.00	$1,500.00
62205001	555110	WRP INSURANCE ON BLDGS	$250.00	$269.16	$250.00	$300.00	$300.00	$300.00
62205001	555130	WRP LIABILITY INSURANCE	$150.00	$137.81	$150.00	$150.00	$150.00	$150.00
62205001	588230	WRP CAP OUTLAY ($5000+)	$20,000.00	$5,471.74	$23,000.00	$8,000.00	$8,000.00	$8,000.00
TOTAL	**62205001**	**WILD ROCK PARK & CAMPGROUND**	$37,550.00	$1,584.98	$22,500.00	$7,450.00	$7,450.00	$7,450.00
62205010 BLACK RIVER RECREATION AREA								
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	$1,500.00	$0.00	$1,500.00	$1,000.00	$1,000.00	$1,000.00
62205010	540110	BRRA IMPROVEMENTS/MAINT	$2,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
TOTAL	**62205010**	**BLACK RIVER RECREATION AREA**	$5,000.00	$0.00	$4,000.00	$3,500.00	$3,500.00	$3,500.00
62205011 WILDCAT PARK								
62205011	460030	WCP COUNTY FOREST CAMPING	($500.00)	($665.41)	($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	$500.00	$500.00	$500.00
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	($665.41)	$2,250.00	$1,750.00	$1,750.00	$1,750.00
62205020 BRUCE MOUND WINTER SPORTS AREA								
62205020	460050	BMWSA RENTAL FACILITIES	($5,000.00)	($8,449.21)	($5,500.00)	($8,000.00)	($8,000.00)	($8,000.00)
62205020	460070	BMWSA MERCHANDISE REVENUE	($1,500.00)	($2,470.12)	($1,500.00)	($2,000.00)	($2,000.00)	($2,000.00)
62205020	460090	BMWSA RENTAL EQUIPMENT REVENUE	($30,000.00)	($38,567.78)	($30,000.00)	($31,000.00)	($31,000.00)	($31,000.00)

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
62205020	460152	BMWSA LESSONS/PROGRAMS	($2,000.00)	($1,595.00)	$0.00	$0.00	$0.00	$0.00
62205020	460154	BMWSA LIFT TICKETS	($80,000.00)	($125,647.31)	($80,000.00)	($80,000.00)	($80,000.00)	($80,000.00)
62205020	460156	BMWSA SCHOOL GROUPS	($20,000.00)	($38,190.00)	($20,000.00)	($25,000.00)	($25,000.00)	($25,000.00)
62205020	460157	BMWSA TUBING	($40,000.00)	($42,625.78)	($40,000.00)	($40,000.00)	($40,000.00)	($40,000.00)
62205020	466200	BMWSA RSTRNT CAP LEASE PROCEED	($8,000.00)	($8,068.33)	($8,000.00)	($5,000.00)	($5,000.00)	($5,000.00)
62205020	474590	BMWSA MISCELLANEOUS REVENUE	($200.00)	$0.00	($200.00)	$0.00	$0.00	$0.00
62205020	501110	BMWSA SALARIES/WAGES	$0.00	$200,182.76	$0.00	$0.00	$0.00	$0.00
62205020	501120	BMWSA OVERTIME	$0.00	$8,614.73	$0.00	$0.00	$0.00	$0.00
62205020	511510	BMWSA SOCIAL SECURITY	$0.00	$15,269.69	$0.00	$0.00	$0.00	$0.00
62205020	511520	BMWSA RETIREMENT	$0.00	$13,269.18	$0.00	$0.00	$0.00	$0.00
62205020	511540	BMWSA HEALTH INSURANCE	$0.00	$35,096.33	$0.00	$0.00	$0.00	$0.00
62205020	511550	BMWSA LIFE INSURANCE	$0.00	$98.47	$0.00	$0.00	$0.00	$0.00
62205020	511560	BMWSA WORKERS COMP	$0.00	$5,013.23	$0.00	$0.00	$0.00	$0.00
62205020	511580	BMWSA UNEMPLOYMENT CMP	$500.00	$0.00	$500.00	$0.00	$0.00	$0.00
62205020	522100	BMWSA CONTRACTED SERVICES	$10,000.00	$16,687.59	$15,000.00	$15,500.00	$15,500.00	$15,500.00
62205020	522220	BMWSA ELECTRICITY	$45,000.00	$33,150.73	$45,000.00	$45,000.00	$45,000.00	$45,000.00
62205020	522240	BMWSA HEATING FUEL	$15,000.00	$7,165.82	$10,000.00	$15,000.00	$15,000.00	$15,000.00
62205020	522250	BMWSA TELEPHONE	$1,000.00	$909.57	$1,000.00	$1,200.00	$1,200.00	$1,200.00
62205020	522260	BMWSA TRASH/SEWAGE DISP	$3,500.00	$1,479.55	$3,500.00	$3,000.00	$3,000.00	$3,000.00
62205020	525600	BMWSA INTERNET	$0.00	$581.32	$0.00	$0.00	$0.00	$0.00
62205020	530080	BMWSA OPERATING MTRL/SUPL	$15,000.00	$8,207.01	$15,000.00	$15,000.00	$15,000.00	$15,000.00
62205020	530090	BMWSA REGISTRTN,PROMO,ADV	$2,000.00	$3,017.31	$2,000.00	$3,000.00	$3,000.00	$3,000.00
62205020	530410	BMWSA RENTAL EQUIPMENT EXPENSE	$7,000.00	$10,061.02	$7,000.00	$7,000.00	$7,000.00	$7,000.00
62205020	532300	BMWSA CREDIT CARD FEES	$1,700.00	$0.00	$2,000.00	$0.00	$0.00	$0.00
62205020	533190	BMWSA OTHER OFFICE SUPPLIES	$1,000.00	$450.40	$800.00	$1,000.00	$1,000.00	$1,000.00
62205020	533241	BMWSA LICENSURE FEES	$2,500.00	$255.63	$2,500.00	$2,500.00	$2,500.00	$2,500.00
62205020	533390	BMWSA MILEAGE	$50.00	$0.00	$50.00	$0.00	$0.00	$0.00
62205020	533500	BMWSA VEHICLE PARTS,MAINT	$15,000.00	$12,200.02	$15,000.00	$15,000.00	$15,000.00	$15,000.00
62205020	533510	BMWSA FUEL & ADDITIVES	$8,000.00	$6,534.81	$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	$2,500.00	$3,023.97	$2,500.00	$3,000.00	$3,000.00	$3,000.00
62205020	540110	BMWSA IMPROVEMENTS/MAINT	$3,600.00	$20,206.66	$4,000.00	$5,500.00	$5,500.00	$5,500.00
62205020	555110	BMWSA INSURANCE ON BLDGS	$4,500.00	$5,517.82	$5,500.00	$6,000.00	$6,000.00	$6,000.00
62205020	555130	BMWSA LIABILITY INSURANCE	$4,500.00	$4,263.68	$5,000.00	$5,000.00	$5,000.00	$5,000.00
62205020	588230	BMWSA CAP OUTLAY ($5000+)	$220,000.00	$116,690.93	$150,000.00	$200,000.00	$200,000.00	$200,000.00
62205020	591000	BMWSA EQPMNT COST ALLOCTN-EE	$0.00	$18,290.29	$0.00	$0.00	$0.00	$0.00
TOTAL	**62205020**	**BRUCE MOUND WINTER SPORTS AREA**	$176,150.00	$280,624.99	$109,650.00	$160,200.00	$160,200.00	$160,200.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
62205030 GREENWOOD PARK & CAMPGROUND								
62205030	460030	GWP CAMPING	($2,000.00)	($2,168.77)	($1,500.00)	($1,500.00)	($1,500.00)	($1,500.00)
62205030	460050	GWP RENTAL FACILITIES	($600.00)	($1,203.85)	($1,000.00)	($600.00)	($600.00)	($600.00)
62205030	522100	GWP CONTRACTED SERVICES	$5,000.00	$25.40	$5,000.00	$5,000.00	$5,000.00	$5,000.00
62205030	522220	GWP ELECTRICITY	$600.00	$344.96	$600.00	$600.00	$600.00	$600.00
62205030	522260	GWP TRASH/SEWAGE DISP	$2,500.00	$1,227.29	$2,500.00	$2,000.00	$2,000.00	$2,000.00
62205030	530080	GWP OPERATING MTRL/SUPL	$1,200.00	$49.38	$1,200.00	$1,000.00	$1,000.00	$1,000.00
62205030	530090	GWP REGISTRTN,PROMO,ADV	$50.00	$0.80	$0.00	$0.00	$0.00	$0.00
62205030	532300	GWP CREDIT CARD FEES	$30.00	$0.00	$30.00	$0.00	$0.00	$0.00
62205030	533190	GWP OTHER OFFICE SUPPLIES	$20.00	$7.90	$20.00	$20.00	$20.00	$20.00
62205030	533241	GWP LICENSURE FEES	$175.00	$193.00	$200.00	$220.00	$220.00	$220.00
62205030	540110	GWP IMPROVEMENTS/MAINT	$7,200.00	$669.13	$7,200.00	$4,000.00	$4,000.00	$4,000.00
62205030	555110	GWP INSURANCE ON BLDGS	$300.00	$403.74	$400.00	$500.00	$500.00	$500.00
62205030	555130	GWP LIABILITY INSURANCE	$100.00	$137.81	$200.00	$200.00	$200.00	$200.00
62205030	588230	GWP CAP OUTLAY ($5000+)	$80,000.00	$2,138.90	$80,000.00	$80,000.00	$80,000.00	$80,000.00
TOTAL	**62205030 GREENWOOD PARK & CAMPGROUND**		$94,575.00	$1,825.69	$94,850.00	$91,440.00	$91,440.00	$91,440.00
62205040 LEVIS/TROW MOUND REC AREA								
62205040	440020	LMP TRAIL FEES	($20,000.00)	($15,051.25)	($20,000.00)	($15,000.00)	($15,000.00)	($15,000.00)
62205040	460030	LMP CAMPING	($4,000.00)	($4,065.41)	($3,500.00)	($3,500.00)	($3,500.00)	($3,500.00)
62205040	460050	LMP RENTAL FACILITIES	($100.00)	($853.09)	($300.00)	($350.00)	($350.00)	($350.00)
62205040	460060	LMP SHOWER REVENUE	($500.00)	($781.85)	($300.00)	($300.00)	($300.00)	($300.00)
62205040	460075	LMP FIREWOOD REVENUE	($500.00)	($317.55)	($300.00)	($300.00)	($300.00)	($300.00)
62205040	522100	LMP CONTRACTED SERVICES	$2,000.00	$1,365.54	$2,000.00	$2,000.00	$2,000.00	$2,000.00
62205040	522220	LMP ELECTRICITY	$3,000.00	$2,244.88	$2,500.00	$2,500.00	$2,500.00	$2,500.00
62205040	522240	LMP HEATING FUEL	$500.00	$549.39	$500.00	$1,000.00	$1,000.00	$1,000.00
62205040	522260	LMP TRASH/SEWAGE DISP	$2,200.00	$1,349.85	$2,200.00	$2,200.00	$2,200.00	$2,200.00
62205040	530080	LMP OPERATING MTRL/SUPL	$2,000.00	$628.77	$2,000.00	$2,000.00	$2,000.00	$2,000.00
62205040	530090	LMP REGISTRTN,PROMO,ADV	$300.00	$9.67	$300.00	$300.00	$300.00	$300.00
62205040	532300	LMP CREDIT CARD FEES	$150.00	$0.00	$150.00	$0.00	$0.00	$0.00
62205040	533190	LMP OTHER OFFICE SUPPLIES	$100.00	$49.74	$100.00	$100.00	$100.00	$100.00
62205040	533241	LMP LICENSURE FEES	$175.00	$193.00	$200.00	$220.00	$220.00	$220.00
62205040	533510	LMP FUEL & ADDITIVES	$1,000.00	$0.00	$1,000.00	$800.00	$800.00	$800.00
62205040	533992	LMP FIREWOOD EXPENSE	$200.00	$0.00	$200.00	$200.00	$200.00	$200.00
62205040	540110	LMP IMPROVEMENTS/MAINT	$3,100.00	$4,257.77	$3,100.00	$2,500.00	$2,500.00	$2,500.00
62205040	555110	LMP INSURANCE ON BLDGS	$500.00	$538.32	$550.00	$575.00	$575.00	$575.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
62205040	555130	LMP LIABILITY INSURANCE	$200.00	$275.61	$350.00	$350.00	$350.00	$350.00
62205040	588230	LMP CAP OUTLAY ($5000+)	$6,500.00	$1,300.10	$6,500.00	$6,500.00	$6,500.00	$6,500.00
TOTAL	**62205040**	**LEVIS/TROW MOUND REC AREA**	($3,175.00)	($8,306.51)	($2,750.00)	$1,795.00	$1,795.00	$1,795.00
62205050 MEAD LAKE PARK & CAMPGROUND								
62205050	460030	MLP CAMPING	($60,000.00)	($66,702.82)	($63,000.00)	($60,000.00)	($60,000.00)	($60,000.00)
62205050	460050	MLP RENTAL FACILITIES	($300.00)	($826.59)	($400.00)	($300.00)	($300.00)	($300.00)
62205050	460060	MLP SHOWER REVENUE	($1,000.00)	($1,367.80)	($800.00)	($800.00)	($800.00)	($800.00)
62205050	460075	MLP FIREWOOD REVENUE	($3,000.00)	($4,199.00)	($3,200.00)	($3,000.00)	($3,000.00)	($3,000.00)
62205050	460080	MLP ICE REVENUE	($1,300.00)	($1,812.00)	($1,300.00)	($1,300.00)	($1,300.00)	($1,300.00)
62205050	511580	MLP UNEMPLOYMENT CMP	$500.00	$0.00	$500.00	$0.00	$0.00	$0.00
62205050	522100	MLP CONTRACTED SERVICES	$1,500.00	$1,992.46	$1,500.00	$2,000.00	$2,000.00	$2,000.00
62205050	522220	MLP ELECTRICITY	$7,000.00	$5,593.86	$7,000.00	$7,000.00	$7,000.00	$7,000.00
62205050	522240	MLP HEATING FUEL	$900.00	$233.69	$950.00	$950.00	$950.00	$950.00
62205050	522250	MLP TELEPHONE	$1,000.00	$1,014.49	$1,000.00	$1,200.00	$1,200.00	$1,200.00
62205050	522260	MLP TRASH/SEWAGE DISP	$7,000.00	$4,485.02	$7,000.00	$5,500.00	$5,500.00	$5,500.00
62205050	530080	MLP OPERATING MTRL/SUPL	$4,000.00	$4,466.15	$4,500.00	$4,800.00	$4,800.00	$4,800.00
62205050	530090	MLP REGISTRTN,PROMO,ADV	$300.00	$199.91	$200.00	$200.00	$200.00	$200.00
62205050	532300	MLP CREDIT CARD FEES	$600.00	$0.00	$600.00	$0.00	$0.00	$0.00
62205050	533190	MLP OTHER OFFICE SUPPLIES	$300.00	$175.51	$200.00	$200.00	$200.00	$200.00
62205050	533241	MLP LICENSURE FEES	$500.00	$336.00	$350.00	$400.00	$400.00	$400.00
62205050	533390	MLP MILEAGE	$50.00	$0.00	$0.00	$0.00	$0.00	$0.00
62205050	533992	MLP FIREWOOD EXPENSE	$1,500.00	$3,063.00	$3,000.00	$3,500.00	$3,500.00	$3,500.00
62205050	533993	MLP ICE EXPENSE	$2,000.00	$1,417.54	$1,500.00	$2,000.00	$2,000.00	$2,000.00
62205050	540110	MLP IMPROVEMENTS/MAINT	$4,000.00	$8,481.53	$10,800.00	$8,000.00	$8,000.00	$8,000.00
62205050	555110	MLP INSURANCE ON BLDGS	$600.00	$672.90	$700.00	$800.00	$800.00	$800.00
62205050	555130	MLP LIABILITY INSURANCE	$450.00	$413.42	$500.00	$500.00	$500.00	$500.00
62205050	588230	MLP CAP OUTLAY ($5000+)	$34,000.00	$7,225.34	$29,000.00	$20,000.00	$20,000.00	$20,000.00
TOTAL	**62205050**	**MEAD LAKE PARK & CAMPGROUND**	$600.00	($35,137.39)	$600.00	($8,350.00)	($8,350.00)	($8,350.00)
62205060 ROCK DAM PARK & CAMPGROUND								
62205060	460030	RDP CAMPING	($118,000.00)	($125,060.93)	($120,000.00)	($120,000.00)	($120,000.00)	($120,000.00)
62205060	460050	RDP RENTAL FACILITIES	($500.00)	($487.23)	($500.00)	($500.00)	($500.00)	($500.00)
62205060	460060	RDP SHOWER REVENUE	($2,000.00)	($2,542.30)	($2,000.00)	($2,000.00)	($2,000.00)	($2,000.00)
62205060	460070	RDP MERCHANDISE REVENUE	($4,500.00)	($6,050.59)	($4,700.00)	($4,700.00)	($4,700.00)	($4,700.00)
62205060	460075	RDP FIREWOOD REVENUE	($4,500.00)	($7,840.79)	($5,000.00)	($5,000.00)	($5,000.00)	($5,000.00)

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
62205060	460080	RDP ICE REVENUE	($3,000.00)	($4,168.00)	($3,000.00)	($3,000.00)	($3,000.00)	($3,000.00)
62205060	466200	RDP HOUSE CAP LEASE PROCEEDS	($6,600.00)	($6,600.00)	($7,000.00)	($7,000.00)	($7,000.00)	($7,000.00)
62205060	511580	RDP UNEMPLOYMENT CMP	$3,000.00	$0.00	$1,000.00	$0.00	$0.00	$0.00
62205060	522100	RDP CONTRACTED SERVICES	$4,000.00	$2,956.45	$5,000.00	$6,000.00	$6,000.00	$6,000.00
62205060	522220	RDP ELECTRICITY	$20,000.00	$12,807.41	$20,000.00	$20,000.00	$20,000.00	$20,000.00
62205060	522240	RDP HEATING FUEL	$2,500.00	$802.17	$2,500.00	$2,500.00	$2,500.00	$2,500.00
62205060	522250	RDP TELEPHONE	$1,650.00	$418.44	$1,650.00	$1,500.00	$1,500.00	$1,500.00
62205060	522260	RDP TRASH/SEWAGE DISP	$7,000.00	$5,678.08	$7,000.00	$7,000.00	$7,000.00	$7,000.00
62205060	525600	RDP INTERNET	$1,500.00	$1,629.40	$2,000.00	$2,000.00	$2,000.00	$2,000.00
62205060	530080	RDP OPERATING MTRL/SUPL	$11,000.00	$3,641.77	$7,000.00	$7,000.00	$7,000.00	$7,000.00
62205060	530090	RDP REGISTRTN,PROMO,ADV	$800.00	$47.00	$800.00	$800.00	$800.00	$800.00
62205060	532300	RDP CREDIT CARD FEES	$800.00	$0.00	$1,100.00	$0.00	$0.00	$0.00
62205060	533190	RDP OTHER OFFICE SUPPLIES	$600.00	$357.90	$600.00	$600.00	$600.00	$600.00
62205060	533241	RDP LICENSURE FEES	$420.00	$441.00	$450.00	$550.00	$550.00	$550.00
62205060	533390	RDP MILEAGE	$150.00	$0.00	$150.00	$0.00	$0.00	$0.00
62205060	533510	RDP FUEL & ADDITIVES	$1,000.00	$713.22	$1,000.00	$1,500.00	$1,500.00	$1,500.00
62205060	533992	RDP FIREWOOD EXPENSE	$2,000.00	$4,855.00	$4,000.00	$5,000.00	$5,000.00	$5,000.00
62205060	533993	RDP ICE EXPENSE	$3,000.00	$2,763.92	$3,000.00	$3,500.00	$3,500.00	$3,500.00
62205060	533994	RDP MERCHANDISE EXPENSE	$8,400.00	$5,744.90	$7,000.00	$7,200.00	$7,200.00	$7,200.00
62205060	540110	RDP IMPROVEMENTS/MAINT	$3,500.00	$10,222.89	$5,500.00	$7,500.00	$7,500.00	$7,500.00
62205060	555110	RDP INSURANCE ON BLDGS	$900.00	$1,211.22	$1,500.00	$2,000.00	$2,000.00	$2,000.00
62205060	555130	RDP LIABILITY INSURANCE	$600.00	$826.84	$1,000.00	$1,200.00	$1,200.00	$1,200.00
62205060	588230	RDP CAP OUTLAY ($5000+)	$30,000.00	$39,104.73	$52,800.00	$25,000.00	$25,000.00	$25,000.00
TOTAL	**62205060 ROCK DAM PARK & CAMPGROUND**		($36,280.00)	($58,527.50)	($17,150.00)	($41,350.00)	($41,350.00)	($41,350.00)
62205070 RUSSELL MMRL PARK & CAMPGROUND								
62205070	440020	RMP BOAT LAUNCH PARKING FEES	($5,500.00)	($5,233.02)	($5,500.00)	($5,500.00)	($5,500.00)	($5,500.00)
62205070	460030	RMP CAMPING	($400,000.00)	($401,634.37)	($390,000.00)	($385,000.00)	($385,000.00)	($385,000.00)
62205070	460050	RMP RENTAL FACILITIES	($2,000.00)	($3,296.67)	($2,200.00)	($2,200.00)	($2,200.00)	($2,200.00)
62205070	460060	RMP SHOWER REVENUE	($5,000.00)	($5,275.01)	($4,500.00)	($4,500.00)	($4,500.00)	($4,500.00)
62205070	460070	RMP MERCHANDISE REVENUE	($3,000.00)	($3,135.03)	($3,000.00)	($3,000.00)	($3,000.00)	($3,000.00)
62205070	460075	RMP FIREWOOD REVENUE	($9,000.00)	($11,713.77)	($8,500.00)	($9,000.00)	($9,000.00)	($9,000.00)
62205070	460080	RMP ICE REVENUE	($2,000.00)	($2,256.00)	($2,000.00)	($2,000.00)	($2,000.00)	($2,000.00)
62205070	460085	RMP LAUNDRY REVENUE	($500.00)	($668.00)	($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	$1,000.00	$1,000.00	$1,000.00
62205070	522100	RMP CONTRACTED SERVICES	$9,000.00	$10,709.19	$9,000.00	$11,000.00	$11,000.00	$11,000.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
62205070	522155	RMP LAUNDRY EXPENSE	$150.00	$0.00	$500.00	$500.00	$500.00	$500.00
62205070	522220	RMP ELECTRICITY	$60,000.00	$44,448.18	$60,000.00	$60,000.00	$60,000.00	$60,000.00
62205070	522250	RMP TELEPHONE	$1,450.00	$515.09	$1,450.00	$1,400.00	$1,400.00	$1,400.00
62205070	522260	RMP TRASH/SEWAGE DISP	$40,000.00	$28,822.38	$40,000.00	$40,000.00	$40,000.00	$40,000.00
62205070	530080	RMP OPERATING MTRL/SUPL	$20,000.00	$13,645.29	$20,000.00	$20,000.00	$20,000.00	$20,000.00
62205070	530090	RMP REGISTRTN,PROMO,ADV	$1,000.00	$169.50	$1,000.00	$1,000.00	$1,000.00	$1,000.00
62205070	532300	RMP CREDIT CARD FEES	$1,000.00	$0.00	$4,000.00	$0.00	$0.00	$0.00
62205070	533190	RMP OTHER OFFICE SUPPLIES	$2,000.00	$1,031.43	$1,500.00	$1,500.00	$1,500.00	$1,500.00
62205070	533241	RMP LICENSURE FEES	$475.00	$451.00	$475.00	$525.00	$525.00	$525.00
62205070	533390	RMP MILEAGE	$500.00	$0.00	$500.00	$500.00	$500.00	$500.00
62205070	533992	RMP FIREWOOD EXPENSE	$3,000.00	$160.00	$3,000.00	$5,000.00	$5,000.00	$5,000.00
62205070	533993	RMP ICE EXPENSE	$3,000.00	$1,495.78	$3,000.00	$3,000.00	$3,000.00	$3,000.00
62205070	533994	RMP MERCHANDISE EXPENSE	$6,500.00	$3,040.30	$6,500.00	$6,500.00	$6,500.00	$6,500.00
62205070	540110	RMP IMPROVEMENTS/MAINT	$6,000.00	$17,822.55	$5,500.00	$6,000.00	$6,000.00	$6,000.00
62205070	555110	RMP INSURANCE ON BLDGS	$1,300.00	$1,345.80	$1,400.00	$2,000.00	$2,000.00	$2,000.00
62205070	555130	RMP LIABILITY INSURANCE	$1,200.00	$1,653.68	$2,000.00	$2,000.00	$2,000.00	$2,000.00
62205070	588230	RMP CAP OUTLAY ($5000+)	$88,800.00	$53,439.47	$109,800.00	$167,000.00	$167,000.00	$167,000.00
TOTAL	**62205070**	**RUSSELL MMRL PARK & CAMPGROUND**	($185,125.00)	($261,462.23)	($150,075.00)	($89,775.00)	($89,775.00)	($89,775.00)
62205080 SHERWOOD PARK & CAMPGROUND								
62205080	460030	SWP CAMPING	($30,000.00)	($32,977.53)	($30,000.00)	($30,000.00)	($30,000.00)	($30,000.00)
62205080	460050	SWP RENTAL FACILITIES	($600.00)	($597.18)	($600.00)	($500.00)	($500.00)	($500.00)
62205080	460060	SWP SHOWER REVENUE	($400.00)	($515.50)	($400.00)	($400.00)	($400.00)	($400.00)
62205080	460075	SWP FIREWOOD REVENUE	($2,000.00)	($1,791.50)	($2,000.00)	($1,500.00)	($1,500.00)	($1,500.00)
62205080	460080	SWP ICE REVENUE	($400.00)	($340.00)	($300.00)	($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	$1,550.12	$2,500.00	$2,500.00	$2,500.00	$2,500.00
62205080	522220	SWP ELECTRICITY	$6,000.00	$3,879.29	$5,000.00	$5,000.00	$5,000.00	$5,000.00
62205080	522240	SHERWOOD HEATING FUEL	$500.00	$0.00	$500.00	$1,000.00	$1,000.00	$1,000.00
62205080	522250	SWP TELEPHONE	$800.00	$774.28	$800.00	$1,000.00	$1,000.00	$1,000.00
62205080	522260	SWP TRASH/SEWAGE DISP	$3,500.00	$2,865.94	$4,000.00	$4,000.00	$4,000.00	$4,000.00
62205080	530080	SWP OPERATING MTRL/SUPL	$3,000.00	$2,274.77	$4,500.00	$4,500.00	$4,500.00	$4,500.00
62205080	530090	SWP REGISTRTN,PROMO,ADV	$400.00	$14.02	$400.00	$400.00	$400.00	$400.00
62205080	532300	SWP CREDIT CARD FEES	$100.00	$0.00	$300.00	$0.00	$0.00	$0.00
62205080	533190	SWP OTHER OFFICE SUPPLIES	$100.00	$84.87	$100.00	$100.00	$100.00	$100.00
62205080	533241	SWP LICENSURE FEES	$500.00	$275.00	$300.00	$500.00	$500.00	$500.00
62205080	533390	SWP MILEAGE	$400.00	$828.80	$700.00	$700.00	$700.00	$700.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
62205080	533992	SWP FIREWOOD EXPENSE	$700.00	$2,730.00	$1,500.00	$2,500.00	$2,500.00	$2,500.00
62205080	533993	SWP ICE EXPENSE	$500.00	$213.98	$500.00	$500.00	$500.00	$500.00
62205080	540110	SWP IMPROVEMENTS/MAINT	$5,700.00	$2,700.54	$5,700.00	$5,000.00	$5,000.00	$5,000.00
62205080	555110	SWP INSURANCE ON BLDGS	$400.00	$403.74	$450.00	$500.00	$500.00	$500.00
62205080	555130	SWP LIABILITY INSURANCE	$150.00	$137.81	$200.00	$250.00	$250.00	$250.00
62205080	588230	SWP CAP OUTLAY ($5000+)	$5,000.00	$8,018.90	$120,000.00	$120,000.00	$120,000.00	$120,000.00
TOTAL	**62205080**	**SHERWOOD PARK & CAMPGROUND**	($3,150.00)	($9,469.65)	$114,650.00	$116,250.00	$116,250.00	$116,250.00
62205090 SNYDER PARK & CAMPGROUND								
62205090	460030	SDP CAMPING	($55,000.00)	($49,002.21)	($50,000.00)	($48,000.00)	($48,000.00)	($48,000.00)
62205090	460050	SDP RENTAL FACILITIES	($600.00)	($656.89)	($600.00)	($600.00)	($600.00)	($600.00)
62205090	460060	SDP SHOWER REVENUE	($1,800.00)	($2,407.55)	($1,500.00)	($1,500.00)	($1,500.00)	($1,500.00)
62205090	460075	SDP FIREWOOD REVENUE	($2,000.00)	($2,473.93)	($2,000.00)	($2,000.00)	($2,000.00)	($2,000.00)
62205090	460080	SDP ICE REVENUE	($150.00)	($328.00)	($150.00)	($150.00)	($150.00)	($150.00)
62205090	511580	SDP UNEMPLOYMENT CMP	$500.00	$0.00	$500.00	$0.00	$0.00	$0.00
62205090	522100	SDP CONTRACTED SERVICES	$4,000.00	$1,523.28	$4,000.00	$4,000.00	$4,000.00	$4,000.00
62205090	522220	SDP ELECTRICITY	$10,000.00	$5,350.47	$8,000.00	$8,000.00	$8,000.00	$8,000.00
62205090	522240	SDP HEATING FUEL	$500.00	$1,949.63	$700.00	$2,000.00	$2,000.00	$2,000.00
62205090	522260	SDP TRASH/SEWAGE DISP	$5,000.00	$4,266.07	$5,000.00	$5,500.00	$5,500.00	$5,500.00
62205090	530080	SDP OPERATING MTRL/SUPL	$2,500.00	$2,885.25	$3,000.00	$3,000.00	$3,000.00	$3,000.00
62205090	530090	SDP REGISTRTN,PROMO,ADV	$400.00	$20.63	$400.00	$400.00	$400.00	$400.00
62205090	532300	SDP CREDIT CARD FEES	$300.00	$0.00	$500.00	$0.00	$0.00	$0.00
62205090	533190	SDP OTHER OFFICE SUPPLIES	$250.00	$128.56	$250.00	$250.00	$250.00	$250.00
62205090	533241	SDP LICENSURE FEES	$250.00	$275.00	$300.00	$350.00	$350.00	$350.00
62205090	533390	SDP MILEAGE	$300.00	$268.80	$300.00	$350.00	$350.00	$350.00
62205090	533992	SDP FIREWOOD EXPENSE	$1,200.00	$2,673.00	$2,500.00	$3,000.00	$3,000.00	$3,000.00
62205090	533993	SDP ICE EXPENSE	$300.00	$296.28	$500.00	$500.00	$500.00	$500.00
62205090	540110	SDP IMPROVEMENTS/MAINT	$2,000.00	$1,537.14	$6,500.00	$4,000.00	$4,000.00	$4,000.00
62205090	555110	SDP INSURANCE ON BLDGS	$525.00	$538.32	$550.00	$600.00	$600.00	$600.00
62205090	555130	SDP LIABILITY INSURANCE	$400.00	$275.61	$450.00	$500.00	$500.00	$500.00
62205090	588230	SDP CAP OUTLAY ($5000+)	$15,000.00	$8,047.81	$12,800.00	$12,800.00	$12,800.00	$12,800.00
TOTAL	**62205090**	**SNYDER PARK & CAMPGROUND**	($16,125.00)	($24,832.73)	($8,000.00)	($7,000.00)	($7,000.00)	($7,000.00)
62206000 CCFP TRAIL SYSTEMS								
62206000	432711	TRAIL SYS STATE GRANTS	$0.00	($637,433.34)	$0.00	$0.00	$0.00	$0.00
62206000	501110	TRAIL SYS SALARIES/WAGES	$0.00	$56,916.40	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
62206000	501120	TRAIL SYS OVERTIME	$0.00	$57.89	$0.00	$0.00	$0.00	$0.00
62206000	511510	TRAIL SYS SOCIAL SECURITY	$0.00	$4,057.67	$0.00	$0.00	$0.00	$0.00
62206000	511520	TRAIL SYS RETIREMENT	$0.00	$3,757.91	$0.00	$0.00	$0.00	$0.00
62206000	511540	TRAIL SYS HEALTH INSURANCE	$0.00	$14,770.75	$0.00	$0.00	$0.00	$0.00
62206000	511550	TRAIL SYS LIFE INSURANCE	$0.00	$83.15	$0.00	$0.00	$0.00	$0.00
62206000	511560	TRAIL SYS WORKERS COMP	$0.00	$1,600.47	$0.00	$0.00	$0.00	$0.00
62206000	522100	TRAIL SYS CONTRACTED SERVICES	$0.00	$109,443.43	$0.00	$0.00	$0.00	$0.00
62206000	543991	TRAIL SYS STATE GRANTS EXP	$0.00	$40,144.00	$0.00	$0.00	$0.00	$0.00
62206000	588230	TRAIL SYS CAP OUTLAY ($5000+)	$0.00	$882,545.28	$0.00	$0.00	$0.00	$0.00
62206000	591000	TRAIL SYS EQ COST ALLOCATN-EE	$0.00	$74,411.32	$0.00	$0.00	$0.00	$0.00
TOTAL	**62206000 CCFP TRAIL SYSTEMS**		$0.00	$550,354.93	$0.00	$0.00	$0.00	$0.00
62206002 ATV TRAILS								
62206002	522100	ATV TRLS CONTRACTED SERVICES	$5,000.00	$3,671.00	$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	$605.61	$1,000.00	$1,000.00	$1,000.00	$1,000.00
62206002	555130	ATV TRLS LIABILITY INSURANCE	$1,500.00	$1,515.87	$2,500.00	$2,500.00	$2,500.00	$2,500.00
62206002	588230	ATV TRLS CAP OUTLAY ($5000+)	$107,500.00	$0.00	$100,755.00	$20,000.00	$20,000.00	$20,000.00
TOTAL	**62206002 ATV TRAILS**		$123,100.00	$5,792.48	$117,355.00	$36,600.00	$36,600.00	$36,600.00
62206010 HORSE TRAILS								
62206010	440020	HORSE TRLS FEES	($1,000.00)	($1,393.39)	($1,000.00)	($1,000.00)	($1,000.00)	($1,000.00)
62206010	522100	HORSE TRLS CONTRACTED SERVICES	$0.00	$13.40	$0.00	$1,500.00	$1,500.00	$1,500.00
62206010	530080	HORSE TRLS OPERATING MTRL/SUPL	$500.00	$0.00	$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	$0.00	$100.00	$0.00	$0.00	$0.00
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	$137.81	$200.00	$250.00	$250.00	$250.00
TOTAL	**62206010 HORSE TRAILS**		$1,400.00	($1,242.18)	$1,400.00	$2,850.00	$2,850.00	$2,850.00
62206020 MOTORCYCLE TRAILS								
62206020	460030	MOTRC TRLS CO FOREST CAMPING	($400.00)	($1,539.42)	($400.00)	($400.00)	($400.00)	($400.00)
62206020	522100	MOTRC TRLS CONTRACTED SERVICES	$1,000.00	$99.20	$1,000.00	$1,000.00	$1,000.00	$1,000.00
62206020	522220	MOTRC TRLS ELECTRICITY	$1,000.00	$702.33	$1,500.00	$2,000.00	$2,000.00	$2,000.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
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	$630.00	$150.00	$200.00	$200.00	$200.00
62206020	540110	MOTRC TRLS IMPROVEMENTS/MAINT	$1,500.00	$14.76	$1,500.00	$2,000.00	$2,000.00	$2,000.00
62206020	555110	MOTRC TRLS INSURANCE ON BLDGS	$200.00	$134.58	$200.00	$250.00	$250.00	$250.00
62206020	555130	MOTRC TRLS LIABILITY INSURANCE	$250.00	$137.81	$250.00	$250.00	$250.00	$250.00
TOTAL	**62206020 MOTORCYCLE TRAILS**		$4,200.00	$179.26	$4,700.00	$5,800.00	$5,800.00	$5,800.00
62206030 SNOWMOBILE TRAILS								
62206030	522100	SNOWM TRLS CONTRACTED SERVICES	$20,000.00	$0.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00
62206030	533390	SNOWM TRLS MILEAGE	$300.00	$103.39	$300.00	$350.00	$350.00	$350.00
62206030	555110	SNOWM TRLS INSURANCE ON BLDGS	$600.00	$605.61	$650.00	$700.00	$700.00	$700.00
62206030	555130	SNOWM TRLS LIABILITY INSURANCE	$600.00	$689.03	$1,500.00	$1,500.00	$1,500.00	$1,500.00
62206030	588230	SNOWM TRLS CAP OUTLAY ($5000+)	$900,500.00	$0.00	$843,952.00	$62,000.00	$0.00	$0.00
TOTAL	**62206030 SNOWMOBILE TRAILS**		$922,000.00	$1,398.03	$866,402.00	$84,550.00	$22,550.00	$22,550.00
62300000 FORESTRY & PARKS SHOP								
62300000	460090	SHOP RENTAL EQUIPMENT REVENUE	($500.00)	($5,482.25)	($600.00)	($600.00)	($600.00)	($600.00)
62300000	460113	SHOP EQUIP FAIRGRND REIMBRS	($15,000.00)	($25,198.77)	($20,000.00)	($30,000.00)	($30,000.00)	($30,000.00)
62300000	469900	SHOP EQPMNT COST ALLOCATION RV	$0.00	($102,685.95)	$0.00	$0.00	$0.00	$0.00
62300000	470115	SHOP GAS TAX REFUND	($1,000.00)	($3,760.84)	($1,000.00)	($1,000.00)	($1,000.00)	($1,000.00)
62300000	470117	SHOP SALE OF EQUIPMENT	($10,000.00)	($7,500.00)	($10,000.00)	($10,000.00)	($10,000.00)	($10,000.00)
62300000	522100	SHOP CONTRACTED SERVICES	$4,000.00	$0.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00
62300000	522220	SHOP ELECTRICITY	$5,500.00	$5,151.26	$5,500.00	$6,500.00	$6,500.00	$6,500.00
62300000	522240	SHOP HEATING FUEL	$6,500.00	$3,727.04	$6,500.00	$6,500.00	$6,500.00	$6,500.00
62300000	522250	SHOP TELEPHONE	$1,200.00	$31.41	$1,200.00	$1,200.00	$1,200.00	$1,200.00
62300000	522260	SHOP TRASH/SEWAGE DISP	$3,500.00	$3,945.02	$4,000.00	$6,000.00	$6,000.00	$6,000.00
62300000	522460	SHOP FIRE EQUIP INSPECT	$500.00	$960.65	$500.00	$1,000.00	$1,000.00	$1,000.00
62300000	525600	SHOP INTERNET	$1,000.00	$839.68	$1,500.00	$1,500.00	$1,500.00	$1,500.00
62300000	530080	SHOP OPERATING MTRL/SUPL	$6,000.00	$4,679.88	$7,000.00	$7,000.00	$7,000.00	$7,000.00
62300000	530090	SHOP REGISTRTN,PROMO,ADV	$0.00	$0.00	$0.00	$10,000.00	$10,000.00	$10,000.00
62300000	533190	SHOP OTHER OFFICE SUPPLIES	$400.00	$0.00	$450.00	$450.00	$450.00	$450.00
62300000	533500	SHOP VEHICLE PARTS,MAINT	$86,700.00	$81,534.63	$87,700.00	$87,700.00	$87,700.00	$87,700.00
62300000	533510	SHOP FUEL & ADDITIVES	$65,000.00	$66,014.91	$70,000.00	$70,000.00	$70,000.00	$70,000.00
62300000	540110	SHOP IMPROVEMENTS/MAINT	$20,000.00	$9,074.59	$20,000.00	$20,000.00	$20,000.00	$20,000.00
62300000	555110	SHOP INSURANCE ON BLDGS	$8,000.00	$7,956.68	$9,000.00	$9,500.00	$9,500.00	$9,500.00
62300000	555130	SHOP LIABILITY INSURANCE	$15,000.00	$14,848.96	$20,000.00	$20,000.00	$20,000.00	$20,000.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
62300000	588140	SHOP EQUIPMENT ($5000+)	$336,000.00	$296,883.00	$215,000.00	$195,000.00	$195,000.00	$195,000.00
62300000	588230	SHOP CAP OUTLAY ($5000+)	$0.00	$29,984.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**62300000 FORESTRY & PARKS SHOP**		$532,800.00	$381,003.90	$420,750.00	$404,750.00	$404,750.00	$404,750.00
62400000 FORESTRY & PARKS MISC								
62400000	474590	F&P MISC REVENUES	$0.00	($33,251.34)	$0.00	$0.00	$0.00	$0.00
62400000	499210	F&P TRANSFER FROM GENERAL FUND	$0.00	($37,308.99)	$0.00	$0.00	$0.00	$0.00
62400000	499230	F&P TRANSFER FROM DEBT SRV FND	($592,600.00)	($592,600.00)	$0.00	$0.00	($874,000.00)	($874,000.00)
62400000	499500	F&P FUND BAL APPLIED BUD MEMO	($2,564,152.00)	$0.00	($2,335,440.00)	($2,149,235.00)	($2,253,235.00)	($2,253,235.00)
62400000	579210	F&P TRANSFER TO GENERAL FUND	$2,012,600.00	$2,012,600.00	$1,300,000.00	$1,000,000.00	$2,040,000.00	$2,040,000.00
TOTAL	**62400000 FORESTRY & PARKS MISC**		($1,144,152.00)	$1,349,439.67	($1,035,440.00)	($1,149,235.00)	($1,087,235.00)	($1,087,235.00)
TOTAL	**330 FORESTRY SPECIAL FUND**		$0.00	$1,265,210.19	$0.00	$0.00	$0.00	$0.00
TOTAL	**62 FORESTRY PARKS & FAIRGROUNDS**		$8,420.00	$1,271,047.16	$725.00	$354,431.00	$42,431.00	$42,431.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
63 LAND CONSERVATION								
100 GENERAL FUND								
16310000 LAND CONSERVATION								
16310000	432780	LAND CONSERVATION STATE AID	($162,886.00)	($213,992.89)	($243,517.00)	($229,333.00)	($229,333.00)	($229,333.00)
16310000	465213	LAND CON REIMBURSE INS CLAIMS	$0.00	($778.88)	$0.00	$0.00	$0.00	$0.00
16310000	466220	LAND CON LOCAL REVENUE	($21,030.00)	($17,365.00)	($21,030.00)	($21,030.00)	($21,030.00)	($21,030.00)
16310000	499210	LAND CON TRANSFER FRM GEN FUND	$0.00	($21,036.24)	$0.00	$0.00	$0.00	$0.00
16310000	499230	LAND CON TRNSFR FR DEBT SERV F	($46,000.00)	($46,000.00)	$0.00	$0.00	$0.00	$0.00
16310000	501110	LAND CON SALARIES/WAGES	$234,714.00	$224,125.23	$270,161.00	$284,489.00	$284,489.00	$284,489.00
16310000	501120	LAND CON OVERTIME	$1,000.00	$107.62	$1,000.00	$1,000.00	$1,000.00	$1,000.00
16310000	501180	LAND CON NON PROD CT,ST,VT,SS	$0.00	$30,884.17	$0.00	$0.00	$0.00	$0.00
16310000	501360	LAND CON UNUSED BENEFITS	$4,029.00	$556.89	$2,728.00	$2,869.00	$2,869.00	$2,869.00
16310000	501410	LAND CON CTY BRD PER DIEM	$6,300.00	$4,110.00	$6,300.00	$6,300.00	$6,300.00	$6,300.00
16310000	511510	LAND CON SOCIAL SECURITY	$19,049.00	$18,454.43	$21,696.00	$22,843.00	$22,843.00	$22,843.00
16310000	511520	LAND CON RETIREMENT	$16,868.00	$17,802.15	$19,966.00	$21,193.00	$21,193.00	$21,193.00
16310000	511530	LAND CON ST/LT DISABILITY INS	$2,967.00	$3,071.97	$3,415.00	$3,951.00	$3,951.00	$3,951.00
16310000	511540	LAND CON HEALTH INSURANCE	$99,688.00	$70,351.46	$78,014.00	$84,616.00	$84,616.00	$84,616.00
16310000	511550	LAND CON LIFE INSURANCE	$0.00	$240.91	$248.00	$248.00	$248.00	$248.00
16310000	511560	LAND CON WORKERS COMP	$5,300.00	$5,608.56	$5,397.00	$5,444.00	$5,444.00	$5,444.00
16310000	522250	LAND CON TELEPHONE	$400.00	$489.23	$495.00	$506.00	$506.00	$506.00
16310000	522410	LAND CON MOTOR VEHICLE MAINT	$2,500.00	$3,168.39	$3,000.00	$3,000.00	$3,000.00	$3,000.00
16310000	533110	LAND CON POSTAGE/BOX RENT	$1,000.00	$623.42	$1,000.00	$1,000.00	$1,000.00	$1,000.00
16310000	533130	LAND CON PRINTING/DUPLICATING	$2,000.00	$262.43	$1,000.00	$1,000.00	$1,000.00	$1,000.00
16310000	533140	LAND CON SMALL ITEMS OF EQUIP	$2,800.00	$3,423.95	$4,000.00	$4,100.00	$4,100.00	$4,100.00
16310000	533150	LAND CON EMPLOYEE EDUC/TRNG	$4,000.00	$2,947.00	$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	$321.06	$1,000.00	$1,000.00	$1,000.00	$1,000.00
16310000	533210	LAND CON PUB OF LEGAL NOTICES	$1,200.00	$0.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00
16310000	533240	LAND CON MEMBERSHIP DUES	$2,500.00	$1,867.98	$2,500.00	$2,000.00	$2,000.00	$2,000.00
16310000	533250	LAND CON REG FEES/TUITION	$3,000.00	$0.00	$540.00	$550.00	$550.00	$550.00
16310000	533350	LAND CON MEALS	$50.00	$39.79	$400.00	$400.00	$400.00	$400.00
16310000	533360	LAND CON LODGING	$1,000.00	$1,140.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
16310000	533390	LAND CON MILEAGE	$1,000.00	$1,010.10	$1,000.00	$1,200.00	$1,200.00	$1,200.00
16310000	533480	LAND CON EDUCATIONAL SUPPLIES	$300.00	$0.00	$100.00	$100.00	$100.00	$100.00
16310000	533510	LAND CON FUEL & ADDITIVES	$6,000.00	$5,195.43	$6,000.00	$6,000.00	$6,000.00	$6,000.00
16310000	543962	LAND CON WILDLIFE DAMAGE ABATE	$51,477.00	$43,088.82	$50,406.00	$36,222.00	$36,222.00	$36,222.00
16310000	588110	LAND CON NEW AUTO ($5,000 +)	$46,000.00	$45,594.00	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
TOTAL	**16310000 LAND CONSERVATION**		$286,326.00	$185,311.98	$222,119.00	$245,968.00	$245,968.00	$245,968.00
16311000 LAND CON = SPORTSMAN'S LAKE								
16311000	466223	LAND CON - SPORTSMAN'S LAKE GR	($40,000.00)	($38,606.16)	($35,000.00)	($40,000.00)	($40,000.00)	($40,000.00)
16311000	499500	SP LAKE FND BAL APPLD-BUD MEMO	($8,000.00)	$0.00	($16,500.00)	$0.00	$0.00	$0.00
16311000	543975	LAND CON SPORTSMAN'S PRJCT EXP	$15,000.00	$16,183.39	$18,500.00	$30,000.00	$30,000.00	$30,000.00
16311000	588290	LAND CON SPRTSN IMPR ($5,000+)	$33,000.00	$27,513.14	$33,000.00	$10,000.00	$10,000.00	$10,000.00
TOTAL	**16311000 LAND CON = SPORTSMAN'S LAKE**		$0.00	$5,090.37	$0.00	$0.00	$0.00	$0.00
16313000 LAND CON-MUNICIPAL FEES MDV-NL								
16313000	460000	LAND CON MUNICIPAL FEES MDV NL	($34,866.00)	($54,347.12)	($50,000.00)	($54,466.00)	($54,466.00)	($54,466.00)
16313000	543961	LAND CON PROJ EXP-EC RIVER-NL	$0.00	$6,818.86	$5,454.00	$13,401.00	$13,401.00	$13,401.00
16313000	543964	LAND CON PROJ EXP-BLACK RVR-NL	$34,866.00	$37,405.45	$44,546.00	$41,065.00	$41,065.00	$41,065.00
TOTAL	**16313000 LAND CON-MUNICIPAL FEES MDV-NL**		$0.00	($10,122.81)	$0.00	$0.00	$0.00	$0.00
16315000 LAND CON - SWRM GRANT								
16315000	432782	LAND CON STATE AID SWRM GRANT	($123,500.00)	($123,625.86)	($150,000.00)	($147,000.00)	($147,000.00)	($147,000.00)
16315000	543967	LAND CON SWRM GRANT COST SHARE	$123,500.00	$123,625.86	$142,500.00	$147,000.00	$147,000.00	$147,000.00
TOTAL	**16315000 LAND CON - SWRM GRANT**		$0.00	$0.00	($7,500.00)	$0.00	$0.00	$0.00
TOTAL	**100 GENERAL FUND**		$286,326.00	$180,279.54	$214,619.00	$245,968.00	$245,968.00	$245,968.00
375 LAND CONSERVATION SPEC REV GRT								
63200000 LAND CONSERVATION SPEC REVENUE								
63200000	432788	FARMER ED GRANT MALWEG NMFE	($800.00)	$0.00	$0.00	($46,859.00)	($46,859.00)	($46,859.00)
63200000	432789	DNR TRM TARGETED RUNOFF MGNT	$0.00	$0.00	($250,000.00)	($250,000.00)	($250,000.00)	($250,000.00)
63200000	543961	LAND CN-FRMR ED MALWEG/NMFE PJ	$800.00	$0.00	$0.00	$46,859.00	$46,859.00	$46,859.00
63200000	543967	LAND CON-TRM PROJECT EXPENSE	$0.00	$0.00	$250,000.00	$250,000.00	$250,000.00	$250,000.00
TOTAL	**63200000 LAND CONSERVATION SPEC REVENUE**		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**375 LAND CONSERVATION SPEC REV GRT**		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**63 LAND CONSERVATION**		$286,326.00	$180,279.54	$214,619.00	$245,968.00	$245,968.00	$245,968.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
70 DEBT								
400 DEBT SERVICE FUND								
70100000 DEBT SERVICE FUND								
70100000	411110	DEBT GENERAL PROPERTY TAXES	($7,537,245.00)	($7,537,245.00)	($7,236,566.00)	($4,632,022.00)	($7,145,385.00)	($7,145,385.00)
70100000	499500	FUND BALANCE APPLIED	$0.00	$0.00	$0.00	$0.00	($969.00)	($969.00)
70100000	565690	DEBT INTEREST ON BONDS	$214,016.00	$217,100.11	$192,298.00	$192,507.00	$206,839.00	$206,839.00
70100000	569990	DEBT PRINCIPAL ON BONDS	$1,173,229.00	$1,169,176.31	$944,268.00	$939,515.00	$939,515.00	$939,515.00
70100000	579210	DEBT TRANSFER TO GENERAL FUND	$885,400.00	$885,400.00	$2,092,984.00	$0.00	$1,474,000.00	$1,474,000.00
70100000	579275	DEBT TRANSFER TO ENTERPRISE FD	$4,600,000.00	$4,600,000.00	$3,800,000.00	$3,500,000.00	$3,500,000.00	$3,500,000.00
70100000	579290	DEBT TRANSFR TO SPECIAL REV FD	$664,600.00	$664,600.00	$207,016.00	$0.00	$1,026,000.00	$1,026,000.00
TOTAL	**70100000 DEBT SERVICE FUND**		$0.00	($968.58)	$0.00	$0.00	$0.00	$0.00
TOTAL	**400 DEBT SERVICE FUND**		$0.00	($968.58)	$0.00	$0.00	$0.00	$0.00
TOTAL	**70 DEBT**		$0.00	($968.58)	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
75 HIGHWAY								
100 GENERAL FUND								
17500000 HIGHWAY BRIDGES IN GEN FUND								
17500000	543961	LOCAL BRDG AIDS NO LINE DETAIL	$250,000.00	$110,395.90	$250,000.00	$250,000.00	$250,000.00	$250,000.00
TOTAL	**17500000 HIGHWAY BRIDGES IN GEN FUND**		$250,000.00	$110,395.90	$250,000.00	$250,000.00	$250,000.00	$250,000.00
TOTAL	**100 GENERAL FUND**		$250,000.00	$110,395.90	$250,000.00	$250,000.00	$250,000.00	$250,000.00
700 HIGHWAY ENTERPRISE FUND								
75113111 HWY ADMINISTRATION								
75113111	501110	HWY ADMIN - SALARIES AND WAGES	$263,008.00	$226,870.71	$272,848.00	$286,302.00	$286,302.00	$286,302.00
75113111	522130	HWY ADMIN AUDIT/ACCOUNTING	$2,700.00	$12,490.00	$3,500.00	$5,000.00	$5,000.00	$5,000.00
75113111	522250	HWY ADMIN TELEPHONE	$250.00	$251.31	$250.00	$300.00	$300.00	$300.00
75113111	522490	HWY ADMIN OTHER CONTR SERVICE	$13,700.00	$5,861.00	$13,700.00	$13,700.00	$13,700.00	$13,700.00
75113111	522900	HWY ADMIN BUILDING ALLOCATION	$0.00	$18,323.03	$0.00	$0.00	$0.00	$0.00
75113111	533110	HWY ADMIN POSTAGE/BOX RENTAL	$1,200.00	$510.97	$1,200.00	$1,200.00	$1,200.00	$1,200.00
75113111	533120	HWY ADMIN OFFICE SUPPLIES	$500.00	$584.29	$1,250.00	$1,250.00	$1,250.00	$1,250.00
75113111	533130	HWY ADMIN PRINTING & DUPLICATG	$1,500.00	$598.36	$750.00	$750.00	$750.00	$750.00
75113111	533190	HWY ADMIN OTHER OFFICE SUPPL	$3,000.00	$1,647.14	$3,000.00	$2,500.00	$2,500.00	$2,500.00
75113111	533240	HWY ADMIN MEMBERSHIP DUES	$0.00	$830.00	$0.00	$0.00	$0.00	$0.00
75113111	533250	HWY ADMIN REGISTRATION/TUITION	$2,500.00	$2,090.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00
75113111	533260	HWY ADMIN ADVERTISING	$4,000.00	$4,544.20	$4,000.00	$4,000.00	$4,000.00	$4,000.00
75113111	533350	HWY ADMIN MEALS	$100.00	$29.24	$100.00	$100.00	$100.00	$100.00
75113111	533360	HWY ADMIN LODGING	$1,500.00	$2,148.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00
75113111	533500	HWY ADMIN VEHICLE PARTS/MAINT	$3,000.00	$769.28	$2,000.00	$2,000.00	$2,000.00	$2,000.00
75113111	533940	HWY ADMIN MACHINERY RENTAL CHG	$2,000.00	$3,112.20	$3,000.00	$3,500.00	$3,500.00	$3,500.00
75113111	555190	HWY ADMIN OTHER INSURANCE	$0.00	$517.80	$0.00	$0.00	$0.00	$0.00
75113111	585410	HWY ADMIN PROVIS/DEPRECIATION	$0.00	$3,427.64	$0.00	$0.00	$0.00	$0.00
75113111	599910	HWY ADMIN EMPL BENF ALLOCATION	$0.00	$125,885.68	$0.00	$0.00	$0.00	$0.00
TOTAL	**75113111 HWY ADMINISTRATION**		$298,958.00	$410,490.85	$309,598.00	$324,602.00	$324,602.00	$324,602.00
75113116 HWY COMMITTEE								
75113116	501410	HWY COMMITTEE PER DIEM	$10,000.00	$6,060.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00
75113116	511510	HWY COMMITTEE SOCIAL SECURITY	$800.00	$463.74	$800.00	$800.00	$800.00	$800.00
75113116	511520	HWY COMMITTEE RETIREMENT	$150.00	$93.14	$150.00	$150.00	$150.00	$150.00
75113116	511560	HWY COMMITTEE WORK COMP	$400.00	$200.14	$400.00	$400.00	$400.00	$400.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
75113116	533250	HWY COMMITTEE REGISTRATION	$1,000.00	$1,885.00	$1,000.00	$1,500.00	$1,500.00	$1,500.00
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	$792.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
75113116	533390	HWY COMMITTEE MILEAGE	$2,800.00	$1,944.60	$2,500.00	$2,500.00	$2,500.00	$2,500.00
75113116	533940	HWY COMMITTEE MACH RENTAL	$150.00	$328.30	$150.00	$450.00	$450.00	$450.00
TOTAL	**75113116 HWY COMMITTEE**		$16,400.00	$11,766.92	$16,100.00	$16,900.00	$16,900.00	$16,900.00
75193191 HWY SPCL ADMIN SUPERVISION								
75193191	501110	HWY SUPERVISION WAGES	$96,038.00	$93,927.58	$107,218.00	$112,000.00	$112,000.00	$112,000.00
75193191	522250	HWY SUPERVISION TELEPHONE	$1,200.00	$1,457.00	$1,200.00	$1,500.00	$1,500.00	$1,500.00
75193191	533360	HWY SUPERVISION LODGING	$500.00	$0.00	$500.00	$1,000.00	$1,000.00	$1,000.00
75193191	533940	HWY SUPERVISION MACH RENTAL	$15,000.00	$11,389.00	$13,000.00	$13,000.00	$13,000.00	$13,000.00
75193191	599910	HWY SUPRV EMPL BENF ALLOCATION	$43,000.00	$52,007.69	$46,051.00	$48,132.00	$48,132.00	$48,132.00
TOTAL	**75193191 HWY SPCL ADMIN SUPERVISION**		$155,738.00	$158,781.27	$167,969.00	$175,632.00	$175,632.00	$175,632.00
75193192 HWY SPCL ADMIN RADIO EXPENSES								
75193192	533490	HWY RADIO EXPENSE MATERIALS	$2,500.00	$0.00	$2,000.00	$17,500.00	$17,500.00	$17,500.00
TOTAL	**75193192 HWY SPCL ADMIN RADIO EXPENSES**		$2,500.00	$0.00	$2,000.00	$17,500.00	$17,500.00	$17,500.00
75193193 HWY GENERAL PUBLIC LIABILITY								
75193193	555130	HWY GENERAL PUBLIC LIABILITY	$44,700.00	$27,247.26	$44,700.00	$45,000.00	$45,000.00	$45,000.00
TOTAL	**75193193 HWY GENERAL PUBLIC LIABILITY**		$44,700.00	$27,247.26	$44,700.00	$45,000.00	$45,000.00	$45,000.00
75203210 HWY EMPLOYEE TAXES & BENFT								
75203210	501110	HWY PR PURPOSES TO TRANSFER	$0.00	$95.92	$0.00	$0.00	$0.00	$0.00
75203210	501180	HWY EMPL TX/BEN - NON PROD	$0.00	$228,070.59	$0.00	$0.00	$0.00	$0.00
75203210	501360	HWY EMPL TX/BEN UNUSED BENEFIT	$28,650.00	$131,865.09	$28,650.00	$41,700.00	$41,700.00	$41,700.00
75203210	511510	HWY EMPL TX/BEN SOC SECURITY	$0.00	$163,184.24	$0.00	$0.00	$0.00	$0.00
75203210	511520	HWY EMPL TX/BEN RETIREMENT	$0.00	$154,131.11	$0.00	$0.00	$0.00	$0.00
75203210	511530	HWY EMPL TX/BEN ST/LT DISABIL	$0.00	$22,944.05	$0.00	$0.00	$0.00	$0.00
75203210	511540	HWY EMPL TX/BEN HEALTH INSURAN	$0.00	$558,600.92	$0.00	$0.00	$0.00	$0.00
75203210	511550	HWY EMPLE TX/BEN LIFE INS	$0.00	$1,848.82	$0.00	$0.00	$0.00	$0.00
75203210	511560	HWY EMPL TX/BEN WORK COMP	$0.00	$93,571.35	$0.00	$0.00	$0.00	$0.00
75203210	522170	HWY EMPL TX/BEN CS UNIFORMS	$0.00	$5,053.34	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
75203210	533999	HWY EMPL TX/BEN PENSION EXPENS	$0.00	$78,430.00	$0.00	$0.00	$0.00	$0.00
75203210	599910	HWY EMPL TX/BEN BENEFIT CREDIT	$0.00	($1,551,827.01)	$0.00	$0.00	$0.00	$0.00
TOTAL	**75203210**	**HWY EMPLOYEE TAXES & BENFT**	$28,650.00	($114,031.58)	$28,650.00	$41,700.00	$41,700.00	$41,700.00
75203220 HWY FIELD SMALL TOOLS								
75203220	501110	HWY FIELD SMALL TOOLS WAGES	$0.00	$1,284.04	$0.00	$0.00	$0.00	$0.00
75203220	501350	HWY FIELD SM TOOLS INCENT PAY	$0.00	$22.00	$0.00	$0.00	$0.00	$0.00
75203220	533490	HWY FST OTHER OPERATING EXPENS	$0.00	$26,591.59	$0.00	$0.00	$0.00	$0.00
75203220	533620	HWY FST FIELD TOOLS	$0.00	$3,675.21	$0.00	$0.00	$0.00	$0.00
75203220	533621	HWY FST SAFETY ITEMS	$0.00	$6,147.65	$0.00	$0.00	$0.00	$0.00
75203220	533623	HWY FST TRAFFIC ITEMS	$0.00	$2,337.02	$0.00	$0.00	$0.00	$0.00
75203220	533940	HWY FST MACHINERY RENTAL CHG	$0.00	$341.96	$0.00	$0.00	$0.00	$0.00
75203220	599910	HWY FST EMPL BENF ALLOCATION	$0.00	$723.18	$0.00	$0.00	$0.00	$0.00
75203220	599920	HWY FST COST ALLOCATION CREDIT	$0.00	($42,674.08)	$0.00	$0.00	$0.00	$0.00
75203220	599930	HWY FST SHOP OVERHEAD ALLOCAT	$0.00	$1,551.43	$0.00	$0.00	$0.00	$0.00
TOTAL	**75203220**	**HWY FIELD SMALL TOOLS**	$0.00	($0.00)	$0.00	$0.00	$0.00	$0.00
75203230 HWY SHOP OPERATIONS								
75203230	501110	HWY SHOP OPERATIONS WAGES	$0.00	$52,761.71	$0.00	$0.00	$0.00	$0.00
75203230	501120	HWY SHOP OPERATIONS OVERTIME	$0.00	$1,025.85	$0.00	$0.00	$0.00	$0.00
75203230	522250	HWY SHOP OPERATIONS TELEPHONE	$0.00	$125.66	$0.00	$0.00	$0.00	$0.00
75203230	522900	HWY SHOP OPER BUILDING ALLOC	$0.00	$57,700.05	$0.00	$0.00	$0.00	$0.00
75203230	533410	HWY SHOP OPERATIONS SHOP SUPPL	$0.00	$17,845.87	$0.00	$0.00	$0.00	$0.00
75203230	533420	HWY SHOP OPER REPAIR/PURCH EQ	$0.00	$6,969.13	$0.00	$0.00	$0.00	$0.00
75203230	533430	HWY SHOP OPER MAINT OF SHOP EQ	$0.00	$2,284.87	$0.00	$0.00	$0.00	$0.00
75203230	533440	HWY SHOP OPER MECHANIC TOOLS	$0.00	$4,909.19	$0.00	$0.00	$0.00	$0.00
75203230	533490	HWY SHOP OPERATING EXPENSE	$0.00	($179,900.02)	$0.00	$0.00	$0.00	$0.00
75203230	533530	HWY SHOP TRK MACH/EQUIP PARTS	$0.00	$77.82	$0.00	$0.00	$0.00	$0.00
75203230	533940	HWY SHOP MACHINERY RENTAL CHG	$0.00	$940.39	$0.00	$0.00	$0.00	$0.00
75203230	555120	HWY SHOP INSURANCE VEHICLES	$0.00	$703.62	$0.00	$0.00	$0.00	$0.00
75203230	585410	HWY SHOP TRUCK DEPRECIATION	$0.00	$16,704.00	$0.00	$0.00	$0.00	$0.00
75203230	599910	HWY SHOP EMPL BENF ALLOCATION	$0.00	$29,782.17	$0.00	$0.00	$0.00	$0.00
75203230	599930	HWY SHOP OP OVHD ALLOC CREDITS	$0.00	($11,929.92)	$0.00	$0.00	$0.00	$0.00
TOTAL	**75203230**	**HWY SHOP OPERATIONS**	$0.00	$0.39	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
75203232 HWY FUEL HANDLING								
75203232	501110	HWY FUEL HANDLING WAGES	$0.00	$34.10	$0.00	$0.00	$0.00	$0.00
75203232	533490	HWY FUEL HANDL OPERATING EXPEN	$0.00	$26,664.57	$0.00	$0.00	$0.00	$0.00
75203232	585410	HWY FUEL HANDLING DEPRECIATION	$0.00	$30,325.00	$0.00	$0.00	$0.00	$0.00
75203232	599910	HWY FUEL EMPL BENF ALLOCATION	$0.00	$18.89	$0.00	$0.00	$0.00	$0.00
75203232	599931	HWY FUEL HANDLING CREDITS	$0.00	($57,042.56)	$0.00	$0.00	$0.00	$0.00
TOTAL	**75203232 HWY FUEL HANDLING**		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
75203270 HWY BLDG & GROUNDS OPERATIONS								
75203270	501110	HWY BLDG/GROUNDS WAGES	$0.00	$53,029.35	$0.00	$0.00	$0.00	$0.00
75203270	501120	HWY BLDG/GROUNDS OVERTIME	$0.00	$45.18	$0.00	$0.00	$0.00	$0.00
75203270	501350	HWY BLDG/GRDS INCENTIVE PAY	$0.00	$177.00	$0.00	$0.00	$0.00	$0.00
75203270	522160	HWY/BLDG/GROUNDS JANITORIAL	$0.00	$2,534.84	$0.00	$0.00	$0.00	$0.00
75203270	522210	HWY BLDG/GROUNDS WATER	$0.00	$9,493.96	$0.00	$0.00	$0.00	$0.00
75203270	522220	HWY BLDG/GROUNDS ELECTRIC	$0.00	$28,426.22	$0.00	$0.00	$0.00	$0.00
75203270	522240	HWY BLDG/GROUNDS NATURAL GAS	$0.00	$33,417.82	$0.00	$0.00	$0.00	$0.00
75203270	522260	HWY BLDG/GROUNDS WASTE REMOVAL	$0.00	$4,483.42	$0.00	$0.00	$0.00	$0.00
75203270	522290	HWY BLDG/GROUNDS OTH UTILITIES	$0.00	$679.80	$0.00	$0.00	$0.00	$0.00
75203270	522470	HWY BLDG/GROUNDS REPAIR/MAINT	$0.00	$1,989.82	$0.00	$0.00	$0.00	$0.00
75203270	533490	HWY BLDG/GROUNDS OPERATING EXP	$0.00	$24,147.59	$0.00	$0.00	$0.00	$0.00
75203270	533660	HWY BLDG/GRDS IMPROV, NON-CONT	$0.00	$208.00	$0.00	$0.00	$0.00	$0.00
75203270	533940	HWY BLDG/GROUNDS MACH RENT CHG	$0.00	$10,471.70	$0.00	$0.00	$0.00	$0.00
75203270	555110	HWY BG/GR INSURANCE BUILDING	$0.00	$6,631.28	$0.00	$0.00	$0.00	$0.00
75203270	585410	HWY BLDG/GROUNDS DEPRECIATION	$0.00	$217,733.80	$0.00	$0.00	$0.00	$0.00
75203270	599910	HWY BLD/G EMPL BENF ALLOCATION	$0.00	$29,485.81	$0.00	$0.00	$0.00	$0.00
75203270	599950	HWY BLDG/GROUNDS CREDIT ALLOC	$0.00	($411,222.23)	$0.00	$0.00	$0.00	$0.00
TOTAL	**75203270 HWY BLDG & GROUNDS OPERATIONS**		$0.00	$11,733.36	$0.00	$0.00	$0.00	$0.00
75203281 HWY ACQUISIT OF CAPITAL ASSETS								
75203281	501110	HWY ACQ/CAPITOL ASSETS WAGES	$0.00	$1,628.02	$0.00	$0.00	$0.00	$0.00
75203281	501350	HWY ACQ CAP ASSET INCENT PAY	$0.00	$14.00	$0.00	$0.00	$0.00	$0.00
75203281	533490	HWY ACQ/CAP ASSETS OPER EXP	$0.00	($287,522.53)	$500,000.00	$0.00	$0.00	$0.00
75203281	533530	HWY ACQ/CAP ASSETS MACH/EQ PRT	$0.00	$283,676.62	$0.00	$0.00	$0.00	$0.00
75203281	533940	HWY ACQ/CAP ASSETS MACH RENTAL	$0.00	$84.14	$0.00	$0.00	$0.00	$0.00
75203281	599910	HWY AQCA EMPL BENF ALLOCATION	$0.00	$909.20	$0.00	$0.00	$0.00	$0.00
75203281	599930	HWY AQ CAP ASSET SHP OVHD ALLC	$0.00	$1,210.55	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
TOTAL	**75203281 HWY ACQUISIT OF CAPITAL ASSETS**		$0.00	($0.00)	$500,000.00	$0.00	$0.00	$0.00
75203286 HWY ACQUISIT OF TREATED SAND								
75203286	501110	HWY ACQ/TREATED SAND WAGES	$0.00	$14,329.88	$0.00	$0.00	$0.00	$0.00
75203286	533740	HWY ACQ TREATED SAND	$0.00	($56,797.28)	$0.00	$0.00	$0.00	$0.00
75203286	533940	HWY ACQ/TREATED SAND MACH RNTL	$0.00	$34,532.93	$0.00	$0.00	$0.00	$0.00
75203286	599910	HWY AQTS EMPL BENF ALLOCATION	$0.00	$7,934.47	$0.00	$0.00	$0.00	$0.00
TOTAL	**75203286 HWY ACQUISIT OF TREATED SAND**		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
75203287 HWY ACQUISIT OF SUMMER PATCH								
75203287	501110	HWY ACQ/SUMMER PATCH MAT WAGES	$0.00	$2,351.14	$0.00	$0.00	$0.00	$0.00
75203287	533770	HWY ACQ/SUMMER PATCH MATERIAL	$0.00	($9,112.56)	$0.00	$0.00	$0.00	$0.00
75203287	533940	HWY ACQ/SUMMER PATCH MACH RETL	$0.00	$5,459.58	$0.00	$0.00	$0.00	$0.00
75203287	599910	HWY AQSP EMPL BENF ALLOCATION	$0.00	$1,301.84	$0.00	$0.00	$0.00	$0.00
TOTAL	**75203287 HWY ACQUISIT OF SUMMER PATCH**		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
75243241 HWY EQUIPMENT REPAIR/MAINT								
75243241	501110	HWY EQUIP REP/MAINT WAGES	$0.00	$175,540.81	$0.00	$0.00	$0.00	$0.00
75243241	501120	HWY EQUIP REP/MAINT OVERTIME	$0.00	$1,286.15	$0.00	$0.00	$0.00	$0.00
75243241	501350	HWY EQ REPAIR INCENTIVE PAY	$0.00	$399.00	$0.00	$0.00	$0.00	$0.00
75243241	533490	HWY EQUIP REP/MAINT OPERAT EXP	$0.00	$775.61	$0.00	$0.00	$0.00	$0.00
75243241	533530	HWY EQUIP REP/MAIN REPAIR PTS	$0.00	$353,709.54	$0.00	$0.00	$0.00	$0.00
75243241	533940	HWY EQUIP REP/MAINT MACH RENT	$0.00	$5,430.79	$0.00	$0.00	$0.00	$0.00
75243241	599910	HWY EQREP EMPL BENF ALLOCATION	$0.00	$100,462.52	$0.00	$0.00	$0.00	$0.00
TOTAL	**75243241 HWY EQUIPMENT REPAIR/MAINT**		$0.00	$637,604.42	$0.00	$0.00	$0.00	$0.00
75243242 HWY OVERHEAD								
75243242	533810	HWY EQUIPMENT OVERHEAD	$0.00	$276,944.77	$0.00	$0.00	$0.00	$0.00
TOTAL	**75243242 HWY OVERHEAD**		$0.00	$276,944.77	$0.00	$0.00	$0.00	$0.00
75243243 HWY FUEL & ADDITIVES								
75243243	533510	HWY EQUIPMENT FUEL/ADDITIVES	$0.00	$281,346.65	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
TOTAL	**75243243 HWY FUEL & ADDITIVES**		$0.00	$281,346.65	$0.00	$0.00	$0.00	$0.00
75243244 HWY OIL/GREASE/ANTI-FREEZE								
75243244	533520	HWY EQUIPMENT LUBRICANTS	$0.00	$16,634.51	$0.00	$0.00	$0.00	$0.00
TOTAL	**75243244 HWY OIL/GREASE/ANTI-FREEZE**		$0.00	$16,634.51	$0.00	$0.00	$0.00	$0.00
75243245 HWY TIRES/BATTERIES								
75243245	533550	HWY EQUIP TIRES/BATTERIES	$0.00	$35,517.39	$0.00	$0.00	$0.00	$0.00
TOTAL	**75243245 HWY TIRES/BATTERIES**		$0.00	$35,517.39	$0.00	$0.00	$0.00	$0.00
75243246 HWY SUNDRY								
75243246	555120	HWY SUNDRY INSURANCE VEHICLES	$0.00	$64,475.26	$0.00	$0.00	$0.00	$0.00
TOTAL	**75243246 HWY SUNDRY**		$0.00	$64,475.26	$0.00	$0.00	$0.00	$0.00
75243247 HWY DEPRECIATION								
75243247	585410	HWY EQUIPMENT DEPRECIATION	$0.00	$459,196.88	$0.00	$0.00	$0.00	$0.00
TOTAL	**75243247 HWY DEPRECIATION**		$0.00	$459,196.88	$0.00	$0.00	$0.00	$0.00
75243249 HWY EQUIPMENT RENTAL REVENUE								
75243249	599940	EQUIPMENT RENTAL REVENUE CREDT	$0.00	($2,209,887.34)	$0.00	$0.00	$0.00	$0.00
TOTAL	**75243249 HWY EQUIPMENT RENTAL REVENUE**		$0.00	($2,209,887.34)	$0.00	$0.00	$0.00	$0.00
75310000 HWY CTH MAINT & CONSTRUCTION								
75310000	411110	HWY GENERAL PROPERTY TAXES	($2,238,905.00)	($2,238,905.00)	($2,261,294.00)	($2,283,907.00)	($2,283,907.00)	($2,283,907.00)
75310000	432025	HWY STATE AID HIGHWAY-LRIP	$0.00	$0.00	($614,266.00)	$0.00	$0.00	$0.00
75310000	433531	HWY LOCAL TRANSPORTATION AID	($1,292,054.00)	($1,387,163.51)	($1,300,000.00)	($1,453,000.00)	($1,453,000.00)	($1,453,000.00)
75310000	433537	HWY OTHER TRANSPORTN GRANTS	$0.00	($33,900.00)	$0.00	$0.00	$0.00	$0.00
75310000	488200	HWY MISC REVENUES - RENT	($18,000.00)	($18,600.00)	($18,000.00)	($13,885.00)	($13,885.00)	($13,885.00)
75310000	488310	HWY SALE OF GEN FIXED ASSETS	$0.00	$2,045.94	$0.00	$0.00	$0.00	$0.00
75310000	488330	HWY SALE OF MATERIALS & SUPPL	$0.00	($247,059.90)	$0.00	$0.00	$0.00	$0.00
75310000	488340	SALE OF SALVAGE & WASTE	$0.00	($1,437.75)	$0.00	$0.00	$0.00	$0.00
75310000	488410	HWY REBATE/REFUND PURCHASES	$0.00	($6,920.64)	$0.00	$0.00	$0.00	$0.00
75310000	488420	HWY GAS TAX REFUND - STATE/FED	($3,000.00)	($4,209.20)	($3,000.00)	($3,500.00)	($3,500.00)	($3,500.00)

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
75310000	488500	HWY DONATIONS & CONTRIBUTIONS	$0.00	($16,222.88)	$0.00	$0.00	$0.00	$0.00
75310000	499210	HWY TRANSFER FROM GENERAL FUND	$0.00	($59,667.43)	$0.00	$0.00	$0.00	$0.00
75310000	499230	HWY TRANSFER FROM DEBT SERVICE	($4,600,000.00)	($4,600,000.00)	($3,800,000.00)	($3,500,000.00)	($3,500,000.00)	($3,500,000.00)
75310000	499500	HWY FUND BAL APPLIED - BUD MEM	($1,159,987.00)	$0.00	($1,000,000.00)	($980,427.00)	($980,427.00)	($980,427.00)
TOTAL	**75310000**	**HWY CTH MAINT & CONSTRUCTION**	($9,311,946.00)	($8,612,040.37)	($8,996,560.00)	($8,234,719.00)	($8,234,719.00)	($8,234,719.00)
75313311 HWY COUNTY MAINTENANCE								
75313311	501110	HWY CTH MAINT WAGES	$0.00	$395,676.90	$0.00	$0.00	$0.00	$0.00
75313311	501120	HWY CTH MAINT OVERTIME	$0.00	$12,030.51	$0.00	$0.00	$0.00	$0.00
75313311	501350	HWY CTH MNT SPECL PYS/ON CALL	$0.00	$1,355.00	$0.00	$0.00	$0.00	$0.00
75313311	522250	HWY CTH MAINT TELEPHONE	$0.00	$1,679.03	$0.00	$0.00	$0.00	$0.00
75313311	522360	HWY CTH MAINT CONT TRAFF PAINT	$0.00	$79,834.71	$0.00	$0.00	$0.00	$0.00
75313311	522490	HWY OTHER CONTRACTUAL SERVICE	$0.00	$20,355.00	$0.00	$0.00	$0.00	$0.00
75313311	522560	HWY CTH MAINT MRO / ALCOHOL	$0.00	$1,273.20	$0.00	$0.00	$0.00	$0.00
75313311	522900	HWY CTH MAINT BUILDING ALLOC	$0.00	$199,396.26	$0.00	$0.00	$0.00	$0.00
75313311	533490	HWY CTY MAINT OPERATING EXPENS	$1,800,000.00	$7,334.81	$1,854,000.00	$1,909,620.00	$1,909,620.00	$1,909,620.00
75313311	533630	HWY CTH MAINT SIGN SUPPLIES	$0.00	$336.10	$0.00	$0.00	$0.00	$0.00
75313311	533710	HWY CTH MAINT CULVERTS	$0.00	$694.20	$0.00	$0.00	$0.00	$0.00
75313311	533720	HWY CTH MAINT SAND/GRAVL/STONE	$0.00	$123,174.26	$0.00	$0.00	$0.00	$0.00
75313311	533730	HWY CTH MAINT SODIUM CHLORIDE	$0.00	$88,117.35	$0.00	$0.00	$0.00	$0.00
75313311	533740	HWY CTH MAINT TREATED SAND	$0.00	($181,645.35)	$0.00	$0.00	$0.00	$0.00
75313311	533750	HWY CTH MAINT ASPHALT	$0.00	$1,195.80	$0.00	$0.00	$0.00	$0.00
75313311	533760	HWY CTH MAINT RD OIL/ EMULSION	$0.00	$297,604.79	$0.00	$0.00	$0.00	$0.00
75313311	533770	HWY CTH MAINT PATCH MATERIAL	$0.00	($19,571.01)	$0.00	$0.00	$0.00	$0.00
75313311	533790	HWY CTY MAINT OTHER ROAD SUPP	$0.00	$34,391.52	$0.00	$0.00	$0.00	$0.00
75313311	533940	HWY CTY MAINT MACH RENTAL CHG	$0.00	$499,807.41	$0.00	$0.00	$0.00	$0.00
75313311	599910	HWY CTH EMPL BENF ALLOCATION	$0.00	$226,494.63	$0.00	$0.00	$0.00	$0.00
75313311	599920	HWY CTH SMALL TOOLS ALLOCATION	$0.00	$12,710.96	$0.00	$0.00	$0.00	$0.00
TOTAL	**75313311**	**HWY COUNTY MAINTENANCE**	$1,800,000.00	$1,802,246.08	$1,854,000.00	$1,909,620.00	$1,909,620.00	$1,909,620.00
75313312 HWY COUNTY SNOW & ICE CONTROL								
75313312	501110	HWY CTH WINTER MAINT WAGES	$0.00	$130,099.91	$0.00	$0.00	$0.00	$0.00
75313312	501120	HWY CTH WINTER MAINT OVERTIME	$0.00	$58,959.05	$0.00	$0.00	$0.00	$0.00
75313312	501350	HWY CTH WINTER INCENTIVE PAY	$0.00	$64.00	$0.00	$0.00	$0.00	$0.00
75313312	533490	HWY CTH WINT MAINT OPER EXP	$850,000.00	$457.75	$875,500.00	$901,765.00	$901,765.00	$901,765.00
75313312	533790	HWY CTH WINT MAINT OTH RD SUPP	$0.00	$248,238.73	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
75313312	533940	HWY CTH WINT MAINT MAC RENT CH	$0.00	$327,450.80	$0.00	$0.00	$0.00	$0.00
75313312	599910	HWY CTH WINT EMPL BENF ALLOC	$0.00	$104,717.62	$0.00	$0.00	$0.00	$0.00
75313312	599920	HWY CTH WINT SMALL TOOLS ALLOC	$0.00	$5,876.82	$0.00	$0.00	$0.00	$0.00
TOTAL	**75313312**	**HWY COUNTY SNOW & ICE CONTROL**	$850,000.00	$875,864.68	$875,500.00	$901,765.00	$901,765.00	$901,765.00
75313313 HWY COUNTY CONSTRUCTION								
75313313	501110	HWY CTH CONSTRUCTION WAGES	$0.00	$232,026.59	$0.00	$0.00	$0.00	$0.00
75313313	501120	HWY CTH CONSTRUCTION OVERTIME	$0.00	$77,719.56	$0.00	$0.00	$0.00	$0.00
75313313	501350	HWY CTH CONST INCENTIVE PAY	$0.00	$4,546.50	$0.00	$0.00	$0.00	$0.00
75313313	522270	HWY CONSTR EQUIPMENT RENTAL	$0.00	$9,492.50	$0.00	$0.00	$0.00	$0.00
75313313	522360	HWY CTH CONST CONT TRAFF PAINT	$0.00	$20,400.08	$0.00	$0.00	$0.00	$0.00
75313313	522490	HWY CTH CONST CONTRACTED SVCS	$0.00	$254,172.57	$0.00	$0.00	$0.00	$0.00
75313313	533490	HWY CTH CONST OPERATING EXP	$4,195,000.00	($57,793.99)	$4,431,843.00	$4,712,000.00	$4,712,000.00	$4,712,000.00
75313313	533710	HWY CTH CONST CULVERTS	$0.00	$10,486.70	$0.00	$0.00	$0.00	$0.00
75313313	533720	HWY CTH CONST SAND,GRAVL/STONE	$0.00	$99,561.16	$0.00	$0.00	$0.00	$0.00
75313313	533750	HWY CTH CONST ASPHALT	$0.00	$2,186,386.31	$0.00	$0.00	$0.00	$0.00
75313313	533790	HWY CTY CONST OTHER ROAD SUPP	$0.00	$16,734.13	$0.00	$0.00	$0.00	$0.00
75313313	533940	HWY CTY CONST MACH RENTAL CHG	$0.00	$587,460.71	$0.00	$0.00	$0.00	$0.00
75313313	599910	HWY CON EMPL BENF ALLOCATION	$0.00	$173,900.39	$0.00	$0.00	$0.00	$0.00
75313313	599920	HWY CON SMALL TOOLS ALLOCATION	$0.00	$9,766.35	$0.00	$0.00	$0.00	$0.00
TOTAL	**75313313**	**HWY COUNTY CONSTRUCTION**	$4,195,000.00	$3,624,859.56	$4,431,843.00	$4,712,000.00	$4,712,000.00	$4,712,000.00
75313314 HWY COUNTY BRIDGE CONSTRUCTION								
75313314	501110	HWY BRIDGE CONSTRUCTION WAGES	$0.00	$415.74	$0.00	$0.00	$0.00	$0.00
75313314	522490	HWY OTHER CONTRACTUAL SERVICE	$1,920,000.00	$1,472,681.67	$766,200.00	$90,000.00	$90,000.00	$90,000.00
75313314	533940	HWY BRIDGE CON MACH RENTAL CHG	$0.00	$401.70	$0.00	$0.00	$0.00	$0.00
75313314	599910	HWY BRIDGE CON EMPL BENF ALLOC	$0.00	$230.20	$0.00	$0.00	$0.00	$0.00
75313314	599920	HWY BRIDGE CON SMALL TLS ALLOC	$0.00	$12.92	$0.00	$0.00	$0.00	$0.00
TOTAL	**75313314**	**HWY COUNTY BRIDGE CONSTRUCTION**	$1,920,000.00	$1,473,742.23	$766,200.00	$90,000.00	$90,000.00	$90,000.00
75320000 HWY STH MAINT & CONSTRUCTION								
75320000	477231	HWY TRANSPORTATION, REC & RPT	$0.00	($74,640.18)	$0.00	$0.00	$0.00	$0.00
75320000	477232	HWY TRANSPORTATION, SUPERVIS	$0.00	($127,025.02)	$0.00	$0.00	$0.00	$0.00
75320000	477233	HWY TRANSPORTATION, GENERAL	($1,550,000.00)	($1,587,590.59)	($1,550,000.00)	($1,550,000.00)	($1,550,000.00)	($1,550,000.00)
75320000	477234	HWY TRANSPORTATION, HWY SVCS	$0.00	($92,749.02)	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
TOTAL	**75320000 HWY STH MAINT & CONSTRUCTION**		($1,550,000.00)	($1,882,004.81)	($1,550,000.00)	($1,550,000.00)	($1,550,000.00)	($1,550,000.00)
75323321 HWY STATE MAINTENANCE								
75323321	501110	HWY STH MAINTENANCE WAGES	$0.00	$196,490.22	$0.00	$0.00	$0.00	$0.00
75323321	501120	HWY STH MAINTENANCE OVERTIME	$0.00	$2,769.91	$0.00	$0.00	$0.00	$0.00
75323321	501350	HWY STH MAINT INCENTIVE PAY	$0.00	$300.50	$0.00	$0.00	$0.00	$0.00
75323321	522490	HWY ST OTHER CONTRACTUAL SRVC	$0.00	$24,682.71	$0.00	$0.00	$0.00	$0.00
75323321	522560	HWY TESTING - MRO/ALCOHOL	$0.00	$848.80	$0.00	$0.00	$0.00	$0.00
75323321	533490	HWY STH MAINT OPERATING EXP	$1,550,000.00	$220.00	$1,550,000.00	$1,550,000.00	$1,550,000.00	$1,550,000.00
75323321	533630	HWY STH MAINT SIGN MATERIALS	$0.00	$71.48	$0.00	$0.00	$0.00	$0.00
75323321	533790	HWY STH MAINT OTHER ROAD SUPP	$0.00	$84,763.30	$0.00	$0.00	$0.00	$0.00
75323321	533940	HWY STH MAINT MACH RENTAL CHG	$0.00	$251,433.48	$0.00	$0.00	$0.00	$0.00
75323321	599910	HWY STH EMPL BENF ALLOCATION	$0.00	$110,110.12	$0.00	$0.00	$0.00	$0.00
75323321	599920	HWY STH SMALL TOOLS ALLOCATION	$0.00	$6,179.49	$0.00	$0.00	$0.00	$0.00
TOTAL	**75323321 HWY STATE MAINTENANCE**		$1,550,000.00	$677,870.01	$1,550,000.00	$1,550,000.00	$1,550,000.00	$1,550,000.00
75323322 HWY STATE SNOW & ICE CONTROL								
75323322	501110	HWY STH SNOW & ICE CONT WAGES	$0.00	$95,066.51	$0.00	$0.00	$0.00	$0.00
75323322	501120	HWY STH SNOW & ICE CONT OVERT	$0.00	$87,087.76	$0.00	$0.00	$0.00	$0.00
75323322	501350	HWY STH S&I SP PYS/ON CALL/CMP	$0.00	$4,220.75	$0.00	$0.00	$0.00	$0.00
75323322	533790	HWY STH SNOW & ICE OTH RD SUP	$0.00	$2,016.21	$0.00	$0.00	$0.00	$0.00
75323322	533940	HWY STH SNOW & ICE MACH RENT	$0.00	$396,520.89	$0.00	$0.00	$0.00	$0.00
75323322	599910	HWY STH SNOW & ICE EM BEN ALL	$0.00	$103,196.46	$0.00	$0.00	$0.00	$0.00
75323322	599920	HWY STH SNOW & ICE SM TOOLS	$0.00	$5,791.46	$0.00	$0.00	$0.00	$0.00
TOTAL	**75323322 HWY STATE SNOW & ICE CONTROL**		$0.00	$693,900.04	$0.00	$0.00	$0.00	$0.00
75323323 HWY STATE, OTHER REPORTNG ONLY								
75323323	522900	HWY STH MAINT OTH BUILDG ALLOC	$0.00	$135,802.89	$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, OTHER REPORTNG ONLY**		$0.00	$145,547.21	$0.00	$0.00	$0.00	$0.00
75323327 HWY STATE, LOCAL FORCE ACCOUNT								
75323327	501110	HWY STH MAINTENANCE, LFA WAGES	$0.00	$8,932.86	$0.00	$0.00	$0.00	$0.00
75323327	501120	HWY STH MAINTENANCE, LFA OVERT	$0.00	$118.50	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
75323327	501350	SPECIAL PAYS/ON CALL/COMPENSAT	$0.00	$64.00	$0.00	$0.00	$0.00	$0.00
75323327	533790	HWY STH MAINT LFA OTH ROAD SUP	$0.00	$21,699.50	$0.00	$0.00	$0.00	$0.00
75323327	533940	HWY STH MAINT LFA MACH RENT CH	$0.00	$11,512.26	$0.00	$0.00	$0.00	$0.00
75323327	599910	HWY LFA EMPL BENF ALLOCATION	$0.00	$5,047.17	$0.00	$0.00	$0.00	$0.00
75323327	599920	HWY LFA SMALL TOOLS ALLOCATION	$0.00	$283.24	$0.00	$0.00	$0.00	$0.00
TOTAL	**75323327 HWY STATE, LOCAL FORCE ACCOUNT**		$0.00	$47,657.53	$0.00	$0.00	$0.00	$0.00
75323328 HWY STATE, ACCIDENT REPAIR/OTH								
75323328	501110	HWY STH MAINTENANCE, MIS WAGES	$0.00	$48,614.75	$0.00	$0.00	$0.00	$0.00
75323328	501120	HWY STH MAINTENANCE, MIS OVERT	$0.00	$2,666.36	$0.00	$0.00	$0.00	$0.00
75323328	533490	HWY STH MAINT, MIS OPER EXPENS	$0.00	$2,684.00	$0.00	$0.00	$0.00	$0.00
75323328	533790	HWY STH MAINT MIS OTH ROAD SUP	$0.00	$40,990.95	$0.00	$0.00	$0.00	$0.00
75323328	533940	HWY STH MAINT MIS MACH RENT CH	$0.00	$43,242.13	$0.00	$0.00	$0.00	$0.00
75323328	599910	HWY STH MIS EMPL BENF ALLOC	$0.00	$28,781.33	$0.00	$0.00	$0.00	$0.00
75323328	599920	HWY STH MIS SMALL TOOLS ALLOC	$0.00	$1,615.26	$0.00	$0.00	$0.00	$0.00
TOTAL	**75323328 HWY STATE, ACCIDENT REPAIR/OTH**		$0.00	$168,594.78	$0.00	$0.00	$0.00	$0.00
75333330 HWY OTHER LOCAL GOVT MAINT/CON								
75333330	501110	HWY OTH LOC GOVT MAINT/CON WAG	$0.00	$7,838.54	$0.00	$0.00	$0.00	$0.00
75333330	501120	HWY OTH LOC GOVT MAINT/CON OVT	$0.00	$47.22	$0.00	$0.00	$0.00	$0.00
75333330	533940	HWY OTH LOC GOVT M/C MACH RENT	$0.00	$7,393.67	$0.00	$0.00	$0.00	$0.00
75333330	599910	HWY OTH LOC GOV EMPL BENF ALLO	$0.00	$4,366.40	$0.00	$0.00	$0.00	$0.00
75333330	599920	HWY OTH LOC GOV SMALL TOOLS AL	$0.00	$245.05	$0.00	$0.00	$0.00	$0.00
TOTAL	**75333330 HWY OTHER LOCAL GOVT MAINT/CON**		$0.00	$19,890.88	$0.00	$0.00	$0.00	$0.00
75343340 HWY OTHER LOCAL DEPARTMENTS								
75343340	501110	HWY LOCAL DEPTS MAINT/CON WAG	$0.00	$1,688.25	$0.00	$0.00	$0.00	$0.00
75343340	501120	HWY LOCAL DEPTS MAINT/CON OVT	$0.00	$9.91	$0.00	$0.00	$0.00	$0.00
75343340	533790	HWY LOCAL DEPTS M/C OTH RD SU	$0.00	$37.94	$0.00	$0.00	$0.00	$0.00
75343340	533940	HWY LOCAL DEPTS M/C MACH RENT	$0.00	$4,522.18	$0.00	$0.00	$0.00	$0.00
75343340	599910	HWY LOCAL DEPT EMPL BENF ALLOC	$0.00	$940.27	$0.00	$0.00	$0.00	$0.00
75343340	599920	HWY LOCAL DEPT SMALL TOOLS ALL	$0.00	$52.77	$0.00	$0.00	$0.00	$0.00
TOTAL	**75343340 HWY OTHER LOCAL DEPARTMENTS**		$0.00	$7,251.32	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
75360000 HWY NON-GOVERNMENTAL CUSTOMERS								
75360000	466310	HWY TRANS PUBLIC HWY MAINT/CON	$0.00	($18,557.24)	$0.00	$0.00	$0.00	$0.00
TOTAL	**75360000 HWY NON-GOVERNMENTAL CUSTOMERS**		$0.00	($18,557.24)	$0.00	$0.00	$0.00	$0.00
75363360 HWY NON GOVERNMENTAL CUSTOMER								
75363360	501110	HWY NON-GOVT CUSTOMER WAGES	$0.00	$3,915.14	$0.00	$0.00	$0.00	$0.00
75363360	501120	HWY NON GOVT OVERTIME	$0.00	$199.42	$0.00	$0.00	$0.00	$0.00
75363360	501350	HWY NON GOVT INCENTIVE PAY	$0.00	$40.50	$0.00	$0.00	$0.00	$0.00
75363360	533790	HWY NON-GOVT CUST OTH ROAD SUP	$0.00	$4,129.72	$0.00	$0.00	$0.00	$0.00
75363360	533940	HWY NON-GOVT CUST MACH RENT CH	$0.00	$7,020.62	$0.00	$0.00	$0.00	$0.00
75363360	599910	HWY NON-GOVT EMPL BENF ALLOC	$0.00	$2,300.64	$0.00	$0.00	$0.00	$0.00
75363360	599920	HWY NON-GOVT SMALL TOOLS ALLOC	$0.00	$129.12	$0.00	$0.00	$0.00	$0.00
TOTAL	**75363360 HWY NON GOVERNMENTAL CUSTOMER**		$0.00	$17,735.16	$0.00	$0.00	$0.00	$0.00
75473470 HWY COST OF SALES								
75473470	533790	HWY COST OF SALES	$0.00	$215,391.59	$0.00	$0.00	$0.00	$0.00
TOTAL	**75473470 HWY COST OF SALES**		$0.00	$215,391.59	$0.00	$0.00	$0.00	$0.00
75493492 HWY GENERAL FIELD WORK								
75493492	501110	HWY GENERAL FIELD WORK WAGES	$0.00	$334.52	$0.00	$0.00	$0.00	$0.00
75493492	533940	HWY GEN FIELD WK MACH RENT CH	$0.00	$451.72	$0.00	$0.00	$0.00	$0.00
75493492	599910	HWY GEN FLD WK EMPL BENF ALLOC	$0.00	$185.22	$0.00	$0.00	$0.00	$0.00
75493492	599920	HWY GEN FLD WK SMALL TOOLS ALL	$0.00	$10.40	$0.00	$0.00	$0.00	$0.00
TOTAL	**75493492 HWY GENERAL FIELD WORK**		$0.00	$981.86	$0.00	$0.00	$0.00	$0.00
75493494 HWY EQUIPMENT RENTAL								
75493494	533940	HWY EQUIPMENT RENTAL-OTHER	$0.00	$1,014.24	$0.00	$0.00	$0.00	$0.00
TOTAL	**75493494 HWY EQUIPMENT RENTAL**		$0.00	$1,014.24	$0.00	$0.00	$0.00	$0.00
TOTAL	**700 HIGHWAY ENTERPRISE FUND**		$0.00	($672,234.24)	$0.00	$0.00	$0.00	$0.00
TOTAL	**75 HIGHWAY**		$250,000.00	($561,838.34)	$250,000.00	$250,000.00	$250,000.00	$250,000.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
80 REHABILITATION & LIVING CENTER								
500 CCRLC ENTERPRISE FUND								
80000000 REHABILITATION & LIVING CENTER								
80000000	411110	RLC GENERAL PROPERTY TAXES	($2,036,840.00)	($2,036,840.00)	($1,536,840.00)	($1,236,840.00)	($1,236,840.00)	($1,236,840.00)
80000000	499210	RLC TRANSFER FROM GENERAL FUND	$0.00	($402,930.60)	$0.00	$0.00	$0.00	$0.00
80000000	499500	RLC FUND BAL APPLIED-BUD MEMO	$0.00	$0.00	($500,000.00)	($250,000.00)	($250,000.00)	($250,000.00)
80000000	511580	RLC UNEMPLOYMENT COMPENSATION	$10,000.00	$1,652.09	$10,000.00	$10,000.00	$10,000.00	$10,000.00
80000000	534100	RLC EMPLOYEE PHYSICALS	$8,284.00	$6,756.00	$8,000.00	$10,000.00	$10,000.00	$10,000.00
80000000	569990	RLC MEMO PRINCIPAL INT NOTES	$900,970.00	$0.00	$926,986.00	$655,079.00	$655,079.00	$655,079.00
TOTAL	**80000000 REHABILITATION & LIVING CENTER**		($1,117,586.00)	($2,431,362.51)	($1,091,854.00)	($811,761.00)	($811,761.00)	($811,761.00)
80450200 RLC Medicaid SNF								
80450200	464502	RLC CCRLC MEDICAID SNF	($13,439,315.00)	($13,207,268.52)	($14,100,680.00)	($12,948,854.00)	($12,948,854.00)	($12,948,854.00)
TOTAL	**80450200 RLC Medicaid SNF**		($13,439,315.00)	($13,207,268.52)	($14,100,680.00)	($12,948,854.00)	($12,948,854.00)	($12,948,854.00)
80450800 RLC Medicaid ICF-ID								
80450800	464508	RLC CCRLC MEDICAID ICF-ID	($5,363,660.00)	($5,413,039.01)	($6,129,898.00)	($5,483,030.00)	($5,483,030.00)	($5,483,030.00)
TOTAL	**80450800 RLC Medicaid ICF-ID**		($5,363,660.00)	($5,413,039.01)	($6,129,898.00)	($5,483,030.00)	($5,483,030.00)	($5,483,030.00)
80451000 RLC Private Pay ICF-ID								
80451000	464510	RLC CCRLC PRIVATE PAY ICF-ID	$0.00	$190.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**80451000 RLC Private Pay ICF-ID**		$0.00	$190.00	$0.00	$0.00	$0.00	$0.00
80451200 RLC Private Pay SNF								
80451200	464512	RLC CCRLC PRIVATE PAY SNF	($2,998,440.00)	($2,429,067.18)	($3,073,265.00)	($2,961,940.00)	($2,961,940.00)	($2,961,940.00)
TOTAL	**80451200 RLC Private Pay SNF**		($2,998,440.00)	($2,429,067.18)	($3,073,265.00)	($2,961,940.00)	($2,961,940.00)	($2,961,940.00)
80451500 RLC VETERANS ADMINISTRATION								
80451500	464515	RLC VETERANS ADMINISTRATION	($2,044,000.00)	($2,613,009.75)	($2,810,865.00)	($2,829,480.00)	($2,829,480.00)	($2,829,480.00)
TOTAL	**80451500 RLC VETERANS ADMINISTRATION**		($2,044,000.00)	($2,613,009.75)	($2,810,865.00)	($2,829,480.00)	($2,829,480.00)	($2,829,480.00)

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
80452100 RLC MEDICARE B							
80452100	464521 RLC MEDICARE B	($100,000.00)	($188,778.55)	($100,000.00)	($100,000.00)	($100,000.00)	($100,000.00)
TOTAL	**80452100 RLC MEDICARE B**	($100,000.00)	($188,778.55)	($100,000.00)	($100,000.00)	($100,000.00)	($100,000.00)
80452200 RLC MEDICARE A							
80452200	464522 RLC MEDICARE A	($1,962,250.00)	($2,082,856.68)	($1,867,350.00)	($2,576,180.00)	($2,576,180.00)	($2,576,180.00)
TOTAL	**80452200 RLC MEDICARE A**	($1,962,250.00)	($2,082,856.68)	($1,867,350.00)	($2,576,180.00)	($2,576,180.00)	($2,576,180.00)
80452300 RLC HOSPICE							
80452300	464523 RLC HOSPICE	($1,963,861.00)	($2,157,809.63)	($2,127,516.00)	($2,146,200.00)	($2,146,200.00)	($2,146,200.00)
TOTAL	**80452300 RLC HOSPICE**	($1,963,861.00)	($2,157,809.63)	($2,127,516.00)	($2,146,200.00)	($2,146,200.00)	($2,146,200.00)
80452400 RLC PRIOR PERIOD ADJUSTMENT							
80452400	464524 RLC PRIOR PERIOD ADJUSTMENT	$0.00	($1,040,975.18)	$0.00	$0.00	$0.00	$0.00
TOTAL	**80452400 RLC PRIOR PERIOD ADJUSTMENT**	$0.00	($1,040,975.18)	$0.00	$0.00	$0.00	$0.00
80452800 RLC RETROACTIVE ADJST-MEDICARE							
80452800	464528 RLC RETROACTIVE ADJ MEDICARE	$750,000.00	$699,488.55	$850,000.00	$750,000.00	$750,000.00	$750,000.00
TOTAL	**80452800 RLC RETROACTIVE ADJST-MEDICARE**	$750,000.00	$699,488.55	$850,000.00	$750,000.00	$750,000.00	$750,000.00
80453000 RLC DRUG CHARGES							
80453000	464530 RLC DRUG CHARGES	($150,000.00)	($177,859.68)	($175,000.00)	($180,000.00)	($180,000.00)	($180,000.00)
TOTAL	**80453000 RLC DRUG CHARGES**	($150,000.00)	($177,859.68)	($175,000.00)	($180,000.00)	($180,000.00)	($180,000.00)
80453500 RLC MEDICAL SUPPLIES							
80453500	464531 RLC MEDICAL SUPPLIES	($6,000.00)	($2,166.38)	($6,000.00)	($6,000.00)	($6,000.00)	($6,000.00)
TOTAL	**80453500 RLC MEDICAL SUPPLIES**	($6,000.00)	($2,166.38)	($6,000.00)	($6,000.00)	($6,000.00)	($6,000.00)
80453600 RLC OUTPATIENT							
80453600	464536 RLC OUTPATIENT	$0.00	($35,810.97)	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
TOTAL	**80453600 RLC OUTPATIENT**	$0.00	($35,810.97)	$0.00	$0.00	$0.00	$0.00
80453700 RLC COMMERCIAL INSURANCES							
80453700	474537 RLC COMMERCIAL INSURANCES	$0.00	($36,396.57)	$0.00	$0.00	$0.00	$0.00
TOTAL	**80453700 RLC COMMERCIAL INSURANCES**	$0.00	($36,396.57)	$0.00	$0.00	$0.00	$0.00
80456000 RLC ADULT DAY CARE/OUTREACH							
80456000	464560 RLC ADULT DAY CARE/OUTREACH	($515,000.00)	($614,208.13)	($515,000.00)	($550,000.00)	($550,000.00)	($550,000.00)
TOTAL	**80456000 RLC ADULT DAY CARE/OUTREACH**	($515,000.00)	($614,208.13)	($515,000.00)	($550,000.00)	($550,000.00)	($550,000.00)
80456200 RLC OCCUPATIONAL THERAPY							
80456200	464562 RLC OCCUPATIONAL THERAPY	($255,000.00)	($243,245.00)	($255,000.00)	($255,000.00)	($255,000.00)	($255,000.00)
TOTAL	**80456200 RLC OCCUPATIONAL THERAPY**	($255,000.00)	($243,245.00)	($255,000.00)	($255,000.00)	($255,000.00)	($255,000.00)
80456500 RLC PHYSICAL THERAPY REV							
80456500	464565 RLC PHYSICAL THERAPY	($231,930.00)	($248,737.49)	($231,930.00)	($231,930.00)	($231,930.00)	($231,930.00)
TOTAL	**80456500 RLC PHYSICAL THERAPY REV**	($231,930.00)	($248,737.49)	($231,930.00)	($231,930.00)	($231,930.00)	($231,930.00)
80456600 RLC ACTIVE TREATMENT							
80456600	464566 RLC ACTIVE TREATMENT SPRS	($91,962.00)	($85,493.43)	($88,000.00)	($110,000.00)	($110,000.00)	($110,000.00)
TOTAL	**80456600 RLC ACTIVE TREATMENT**	($91,962.00)	($85,493.43)	($88,000.00)	($110,000.00)	($110,000.00)	($110,000.00)
80456700 RLC OBRA LEVEL I							
80456700	464567 RLC OBRA LEVEL I	$0.00	($1,350.00)	$0.00	($1,500.00)	($1,500.00)	($1,500.00)
TOTAL	**80456700 RLC OBRA LEVEL I**	$0.00	($1,350.00)	$0.00	($1,500.00)	($1,500.00)	($1,500.00)
80456900 RLC SPEECH THERAPY							
80456900	464569 RLC SPEECH THERAPY	($134,530.00)	($27,480.00)	($130,000.00)	($30,000.00)	($30,000.00)	($30,000.00)
TOTAL	**80456900 RLC SPEECH THERAPY**	($134,530.00)	($27,480.00)	($130,000.00)	($30,000.00)	($30,000.00)	($30,000.00)
80457000 RLC DIETARY							

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
80457000	464570	RLC DIETARY	($175,000.00)	($148,309.83)	($175,000.00)	($150,000.00)	($150,000.00)	($150,000.00)
80457000	501110	RLC SALARIES/WAGES	$1,048,884.00	$934,425.26	$1,147,778.00	$1,207,115.00	$1,207,115.00	$1,207,115.00
80457000	501120	RLC OVERTIME	$14,000.00	$30,738.83	$20,000.00	$20,000.00	$20,000.00	$20,000.00
80457000	501180	RLC NON PROD CT,ST,VT,SS	$156,730.00	$87,812.61	$171,507.00	$180,373.00	$180,373.00	$180,373.00
80457000	501350	RLC SPECIAL PAY/ON CALL	$0.00	$74,710.92	$0.00	$0.00	$0.00	$0.00
80457000	501360	RLC UNUSED BENEFITS	$0.00	$21,869.44	$0.00	$0.00	$0.00	$0.00
80457000	511510	RLC SOCIAL SECURITY	$93,300.00	$83,527.71	$100,923.00	$109,147.00	$109,147.00	$109,147.00
80457000	511520	RLC RETIREMENT	$68,076.00	$103,532.52	$77,238.00	$95,207.00	$95,207.00	$95,207.00
80457000	511530	RLC ST & LT DISABILITY INSRNCE	$0.00	$0.00	$0.00	$19,269.00	$19,269.00	$19,269.00
80457000	511540	RLC HEALTH INSURANCE	$327,866.00	$281,171.63	$270,685.00	$281,431.00	$281,431.00	$281,431.00
80457000	511550	RLC LIFE INSURANCE	$0.00	$2.70	$0.00	$915.00	$915.00	$915.00
80457000	511560	RLC WORKERS COMPENSATION	$19,049.00	$18,427.81	$22,425.00	$18,436.00	$18,436.00	$18,436.00
TOTAL	**80457000 RLC DIETARY**		$1,552,905.00	$1,487,909.60	$1,635,556.00	$1,781,893.00	$1,781,893.00	$1,781,893.00
80457300 RLC VENDING MACHINE								
80457300	464573	RLC VENDING	($1,200.00)	($2,221.58)	($1,200.00)	($1,500.00)	($1,500.00)	($1,500.00)
TOTAL	**80457300 RLC VENDING MACHINE**		($1,200.00)	($2,221.58)	($1,200.00)	($1,500.00)	($1,500.00)	($1,500.00)
80457500 RLC COMMISARY								
80457500	464575	RLC COMMISARY	($800.00)	($787.09)	($350.00)	$0.00	$0.00	$0.00
TOTAL	**80457500 RLC COMMISARY**		($800.00)	($787.09)	($350.00)	$0.00	$0.00	$0.00
80457700 RLC INTEREST								
80457700	484577	RLC INTEREST	($2,000.00)	($469.17)	($600.00)	($400.00)	($400.00)	($400.00)
TOTAL	**80457700 RLC INTEREST**		($2,000.00)	($469.17)	($600.00)	($400.00)	($400.00)	($400.00)
80457800 RLC BEAUTY SHOP REVENUES								
80457800	464578	BEAUTY SHOP REVENUE	($15,624.00)	($14,882.68)	($16,000.00)	($16,000.00)	($16,000.00)	($16,000.00)
TOTAL	**80457800 RLC BEAUTY SHOP REVENUES**		($15,624.00)	($14,882.68)	($16,000.00)	($16,000.00)	($16,000.00)	($16,000.00)
80459000 RLC MISCELLANEOUS								
80459000	474590	RLC MISCELLANEOUS	($30,000.00)	$31,664.17	($30,000.00)	($30,000.00)	($30,000.00)	($30,000.00)

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
TOTAL	**80459000 RLC MISCELLANEOUS**	($30,000.00)	$31,664.17	($30,000.00)	($30,000.00)	($30,000.00)	($30,000.00)
80459100 RLC INSURANCE REIMBURSEMENT							
80459100	474591 RLC INSURANCE REIMBURSEMENT	$0.00	($3,316.50)	$0.00	$0.00	$0.00	$0.00
TOTAL	**80459100 RLC INSURANCE REIMBURSEMENT**	$0.00	($3,316.50)	$0.00	$0.00	$0.00	$0.00
80459500 RLC RENTAL							
80459500	464595 RLC RENTAL	($28,046.00)	($20,724.70)	($20,724.00)	($23,000.00)	($23,000.00)	($23,000.00)
TOTAL	**80459500 RLC RENTAL**	($28,046.00)	($20,724.70)	($20,724.00)	($23,000.00)	($23,000.00)	($23,000.00)
80459600 RLC DONATION FUND TRANSFERS							
80459600	424596 RLC DONATION FUND TRANSFERS	$0.00	($1,530.88)	$0.00	$0.00	$0.00	$0.00
TOTAL	**80459600 RLC DONATION FUND TRANSFERS**	$0.00	($1,530.88)	$0.00	$0.00	$0.00	$0.00
80459900 RLC COMMISSION REVENUE							
80459900	464599 RLC COMMISSION REVENUE	($517,001.00)	($871,480.00)	($658,825.00)	($803,000.00)	($803,000.00)	($803,000.00)
TOTAL	**80459900 RLC COMMISSION REVENUE**	($517,001.00)	($871,480.00)	($658,825.00)	($803,000.00)	($803,000.00)	($803,000.00)
80460100 RLC MA TRANSPORTATION							
80460100	535678 RLC SOE-MA TRANSPORTATION	$300,000.00	$241,627.88	$368,425.00	$258,000.00	$258,000.00	$258,000.00
TOTAL	**80460100 RLC MA TRANSPORTATION**	$300,000.00	$241,627.88	$368,425.00	$258,000.00	$258,000.00	$258,000.00
80460200 RLC EMERGENCY PROT PLACEMENT							
80460200	464602 RLC EMERGENCY PROTECTIVE PLACE	($18,000.00)	($29,400.00)	($20,000.00)	($35,000.00)	($35,000.00)	($35,000.00)
TOTAL	**80460200 RLC EMERGENCY PROT PLACEMENT**	($18,000.00)	($29,400.00)	($20,000.00)	($35,000.00)	($35,000.00)	($35,000.00)
80466000 RLC WOODLAND CARE CBRF							
80466000	464600 RLC WOODLAND CBRF	($600,425.00)	($685,147.44)	($718,320.00)	($641,305.00)	($641,305.00)	($641,305.00)
TOTAL	**80466000 RLC WOODLAND CARE CBRF**	($600,425.00)	($685,147.44)	($718,320.00)	($641,305.00)	($641,305.00)	($641,305.00)
80550300 RLC REGISTERED NURSES							

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
80550300	501110	RLC SALARIES/WAGES	$2,532,406.00	$2,331,095.58	$2,622,284.00	$2,720,357.00	$2,720,357.00	$2,720,357.00
80550300	501120	RLC OVERTIME	$480,000.00	$697,511.45	$684,920.00	$590,000.00	$590,000.00	$590,000.00
80550300	501180	RLC NON PROD CT,ST,VT,SS	$378,406.00	$375,639.85	$391,835.00	$406,490.00	$406,490.00	$406,490.00
80550300	501350	RLC SPECIAL PAY/ON CALL	$0.00	$74,252.30	$0.00	$0.00	$0.00	$0.00
80550300	501360	RLC UNUSED BENEFITS	$0.00	$17,424.60	$0.00	$0.00	$0.00	$0.00
80550300	511510	RLC SOCIAL SECURITY	$259,397.00	$254,101.29	$282,979.00	$287,661.00	$287,661.00	$287,661.00
80550300	511520	RLC RETIREMENT	$186,754.00	$291,233.46	$207,271.00	$214,292.00	$214,292.00	$214,292.00
80550300	511530	RLC ST & LT DISABILITY INSRNCE	$0.00	$0.00	$0.00	$43,425.00	$43,425.00	$43,425.00
80550300	511540	RLC HEALTH INSURANCE	$418,022.00	$486,780.02	$470,100.00	$466,423.00	$466,423.00	$466,423.00
80550300	511550	RLC LIFE INSURANCE	$0.00	$0.00	$0.00	$1,314.00	$1,314.00	$1,314.00
80550300	511560	RLC WORKERS COMPENSATION	$45,991.00	$54,919.81	$54,177.00	$45,285.00	$45,285.00	$45,285.00
TOTAL	**80550300 RLC REGISTERED NURSES**		$4,300,976.00	$4,582,958.36	$4,713,566.00	$4,775,247.00	$4,775,247.00	$4,775,247.00
80550400 RLC L.P.N.'S								
80550400	501110	RLC SALARIES/WAGES	$750,406.00	$347,243.36	$768,481.00	$741,670.00	$741,670.00	$741,670.00
80550400	501120	RLC OVERTIME	$160,000.00	$103,473.25	$102,838.00	$102,838.00	$102,838.00	$102,838.00
80550400	501180	RLC NON PROD CT,ST,VT,SS	$112,130.00	$33,447.41	$114,830.00	$110,824.00	$110,824.00	$110,824.00
80550400	501350	RLC SPECIAL PAY/ON CALL	$0.00	$37,121.70	$0.00	$0.00	$0.00	$0.00
80550400	501360	RLC UNUSED BENEFITS	$0.00	$2,528.80	$0.00	$0.00	$0.00	$0.00
80550400	511510	RLC SOCIAL SECURITY	$78,224.00	$38,538.71	$75,439.00	$73,989.00	$73,989.00	$73,989.00
80550400	511520	RLC RETIREMENT	$58,143.00	$49,118.34	$57,355.00	$59,610.00	$59,610.00	$59,610.00
80550400	511530	RLC ST & LT DISABILITY INSRNCE	$0.00	$0.00	$0.00	$11,839.00	$11,839.00	$11,839.00
80550400	511540	RLC HEALTH INSURANCE	$134,859.00	$63,358.28	$67,431.00	$92,530.00	$92,530.00	$92,530.00
80550400	511550	RLC LIFE INSURANCE	$0.00	$1.35	$0.00	$244.00	$244.00	$244.00
80550400	511560	RLC WORKERS COMPENSATION	$13,628.00	$8,261.50	$16,765.00	$14,694.00	$14,694.00	$14,694.00
TOTAL	**80550400 RLC L.P.N.'S**		$1,307,390.00	$683,092.70	$1,203,139.00	$1,208,238.00	$1,208,238.00	$1,208,238.00
80550500 RLC NURSES AIDS								
80550500	501110	RLC SALARIES/WAGES	$3,996,620.00	$2,602,982.84	$4,240,682.00	$3,467,074.00	$3,467,074.00	$3,467,074.00
80550500	501120	RLC OVERTIME	$625,000.00	$564,319.81	$625,000.00	$525,000.00	$525,000.00	$525,000.00
80550500	501180	RLC NON PROD CT,ST,VT,SS	$597,196.00	$278,286.06	$633,688.00	$518,068.00	$518,068.00	$518,068.00
80550500	501350	RLC SPECIAL PAY/ON CALL	$0.00	$260,408.54	$0.00	$0.00	$0.00	$0.00
80550500	501360	RLC UNUSED BENEFITS	$0.00	$26,843.45	$0.00	$0.00	$0.00	$0.00
80550500	511510	RLC SOCIAL SECURITY	$399,239.00	$269,404.38	$420,696.00	$349,260.00	$349,260.00	$349,260.00
80550500	511520	RLC RETIREMENT	$267,890.00	$349,813.46	$315,971.00	$279,432.00	$279,432.00	$279,432.00
80550500	511530	RLC ST & LT DISABILITY INSRNCE	$0.00	$0.00	$0.00	$55,344.00	$55,344.00	$55,344.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
80550500	511540	RLC HEALTH INSURANCE	$1,067,884.00	$782,779.46	$798,186.00	$692,364.00	$692,364.00	$692,364.00
80550500	511550	RLC LIFE INSURANCE	$0.00	$0.00	$0.00	$2,270.00	$2,270.00	$2,270.00
80550500	511560	RLC WORKERS COMPENSATION	$72,582.00	$58,408.57	$91,741.00	$66,000.00	$66,000.00	$66,000.00
TOTAL	**80550500 RLC NURSES AIDS**		$7,026,411.00	$5,193,246.57	$7,125,964.00	$5,954,812.00	$5,954,812.00	$5,954,812.00
80555500 RLC ACTIVITY THERAPY								
80555500	501110	RLC SALARIES/WAGES	$250,033.00	$243,051.52	$265,125.00	$276,235.00	$276,235.00	$276,235.00
80555500	501120	RLC OVERTIME	$3,000.00	$3,972.30	$3,700.00	$3,700.00	$3,700.00	$3,700.00
80555500	501180	RLC NON PROD CT,ST,VT,SS	$37,361.00	$50,676.07	$39,616.00	$41,277.00	$41,277.00	$41,277.00
80555500	501350	RLC SPECIAL PAY/ON CALL	$0.00	$52.58	$0.00	$0.00	$0.00	$0.00
80555500	501360	RLC UNUSED BENEFITS	$0.00	$544.64	$0.00	$0.00	$0.00	$0.00
80555500	511510	RLC SOCIAL SECURITY	$22,215.00	$20,685.05	$23,594.00	$24,910.00	$24,910.00	$24,910.00
80555500	511520	RLC RETIREMENT	$19,974.00	$29,711.49	$21,942.00	$23,339.00	$23,339.00	$23,339.00
80555500	511530	RLC ST & LT DISABILITY INSRNCE	$0.00	$0.00	$0.00	$4,410.00	$4,410.00	$4,410.00
80555500	511540	RLC HEALTH INSURANCE	$84,394.00	$70,969.93	$71,379.00	$94,312.00	$94,312.00	$94,312.00
80555500	511550	RLC LIFE INSURANCE	$0.00	$0.00	$0.00	$307.00	$307.00	$307.00
80555500	511560	RLC WORKERS COMPENSATION	$4,541.00	$4,644.36	$5,244.00	$515.00	$515.00	$515.00
TOTAL	**80555500 RLC ACTIVITY THERAPY**		$421,518.00	$424,307.94	$430,600.00	$469,005.00	$469,005.00	$469,005.00
80555900 RLC PHYSICAL THERAPY								
80555900	511520	RLC RETIREMENT	$0.00	$236.64	$0.00	$0.00	$0.00	$0.00
TOTAL	**80555900 RLC PHYSICAL THERAPY**		$0.00	$236.64	$0.00	$0.00	$0.00	$0.00
80556200 RLC CCRLC POSITION - QMRP								
80556200	501110	RLC SALARIES/WAGES	$77,849.00	$77,381.76	$80,890.00	$84,599.00	$84,599.00	$84,599.00
80556200	501120	RLC QMRP OVERTIME	$0.00	$4,508.20	$0.00	$0.00	$0.00	$0.00
80556200	501180	RLC NON PROD CT,ST,VT,SS	$11,633.00	$4,526.52	$12,086.00	$12,641.00	$12,641.00	$12,641.00
80556200	511510	RLC SOCIAL SECURITY	$6,845.00	$6,787.72	$7,113.00	$7,542.00	$7,542.00	$7,542.00
80556200	511520	RLC RETIREMENT	$6,219.00	$10,042.17	$6,694.00	$7,148.00	$7,148.00	$7,148.00
80556200	511530	RLC ST & LT DISABILITY INSRNCE	$0.00	$0.00	$0.00	$1,350.00	$1,350.00	$1,350.00
80556200	511540	RLC HEALTH INSURANCE	$22,085.00	$20,591.70	$22,086.00	$27,155.00	$27,155.00	$27,155.00
80556200	511550	RLC LIFE INSURANCE	$0.00	$0.00	$0.00	$63.00	$63.00	$63.00
80556200	511560	RLC WORKERS COMPENSATION	$1,414.00	$1,533.94	$1,581.00	$1,676.00	$1,676.00	$1,676.00
TOTAL	**80556200 RLC CCRLC POSITION - QMRP**		$126,045.00	$125,372.01	$130,450.00	$142,174.00	$142,174.00	$142,174.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
80556400 RLC WOODLAND CARE CBRF								
80556400	501110	RLC SALARIES/WAGES	$385,573.00	$363,917.19	$348,113.00	$361,866.00	$361,866.00	$361,866.00
80556400	501120	RLC OVERTIME	$28,000.00	$21,436.43	$24,000.00	$24,000.00	$24,000.00	$24,000.00
80556400	501180	RLC NON PROD CT,ST,VT,SS	$57,614.00	$42,018.45	$52,017.00	$54,072.00	$54,072.00	$54,072.00
80556400	501350	RLC SPECIAL PAY/ON CALL	$0.00	$38,684.48	$0.00	$0.00	$0.00	$0.00
80556400	501360	RLC UNUSED BENEFITS	$0.00	$4,757.83	$0.00	$0.00	$0.00	$0.00
80556400	511510	RLC SOCIAL SECURITY	$36,046.00	$34,253.97	$32,444.00	$34,097.00	$34,097.00	$34,097.00
80556400	511520	RLC RETIREMENT	$30,802.00	$48,225.51	$27,342.00	$30,574.00	$30,574.00	$30,574.00
80556400	511530	RLC ST & LT DISABILITY INSRACE	$0.00	$0.00	$0.00	$5,776.00	$5,776.00	$5,776.00
80556400	511540	RLC HEALTH INSURANCE	$159,719.00	$113,275.30	$106,482.00	$112,465.00	$112,465.00	$112,465.00
80556400	511550	RLC LIFE INSURANCE	$0.00	$0.00	$0.00	$370.00	$370.00	$370.00
80556400	511560	RLC WORKERS COMPENSATION	$7,002.00	$7,512.03	$7,213.00	$7,169.00	$7,169.00	$7,169.00
TOTAL	**80556400 RLC WOODLAND CARE CBRF**		$704,756.00	$674,081.19	$597,611.00	$630,389.00	$630,389.00	$630,389.00
80556500 RLC ADULT DAY CARE								
80556500	501110	RLC SALARIES/WAGES	$384,712.00	$330,847.70	$382,104.00	$375,215.00	$375,215.00	$375,215.00
80556500	501120	RLC OVERTIME	$800.00	$1,225.48	$1,800.00	$1,800.00	$1,800.00	$1,800.00
80556500	501180	RLC NON PROD CT,ST,VT,SS	$57,486.00	$63,236.20	$57,096.00	$56,067.00	$56,067.00	$56,067.00
80556500	501350	RLC SPECIAL PAY/ON CALL	$0.00	$1.71	$0.00	$0.00	$0.00	$0.00
80556500	501360	RLC UNUSED BENEFITS	$0.00	$1,875.82	$0.00	$0.00	$0.00	$0.00
80556500	511510	RLC SOCIAL SECURITY	$33,889.00	$26,575.55	$33,736.00	$33,589.00	$33,589.00	$33,589.00
80556500	511520	RLC RETIREMENT	$30,733.00	$45,324.67	$31,619.00	$31,702.00	$31,702.00	$31,702.00
80556500	511530	RLC ST & LT DISABILITY INSRNCE	$0.00	$0.00	$0.00	$5,990.00	$5,990.00	$5,990.00
80556500	511540	RLC HEALTH INSURANCE	$168,788.00	$141,035.72	$159,723.00	$164,926.00	$164,926.00	$164,926.00
80556500	511550	RLC LIFE INSURANCE	$0.00	$0.00	$0.00	$497.00	$497.00	$497.00
80556500	511560	RLC WORKERS COMPENSATION	$6,987.00	$6,169.63	$7,496.00	$7,434.00	$7,434.00	$7,434.00
TOTAL	**80556500 RLC ADULT DAY CARE**		$683,395.00	$616,292.48	$673,574.00	$677,220.00	$677,220.00	$677,220.00
80559000 RLC SOCIAL SERVICES								
80559000	501110	RLC SALARIES/WAGES	$339,390.00	$346,101.81	$358,607.00	$375,818.00	$375,818.00	$375,818.00
80559000	501180	RLC NON PROD CT,ST,VT,SS	$50,714.00	$53,641.20	$53,585.00	$56,157.00	$56,157.00	$56,157.00
80559000	501350	RLC SS SPECIAL PAY/ON CALL	$0.00	$36.93	$0.00	$0.00	$0.00	$0.00
80559000	511510	RLC SOCIAL SECURITY	$29,843.00	$27,779.17	$31,533.00	$33,505.00	$33,505.00	$33,505.00
80559000	511520	RLC RETIREMENT	$27,112.00	$39,934.80	$29,679.00	$31,753.00	$31,753.00	$31,753.00
80559000	511530	RLC ST & LT DISABILITY INSRNCE	$0.00	$0.00	$0.00	$5,999.00	$5,999.00	$5,999.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
80559000	511540	RLC HEALTH INSURANCE	$97,411.00	$95,983.01	$97,413.00	$108,692.00	$108,692.00	$108,692.00
80559000	511550	RLC LIFE INSURANCE	$0.00	$0.00	$0.00	$312.00	$312.00	$312.00
80559000	511560	RLC WORKERS COMPENSATION	$624.00	$2,647.97	$661.00	$701.00	$701.00	$701.00
TOTAL	**80559000**	**RLC SOCIAL SERVICES**	$545,094.00	$566,124.89	$571,478.00	$612,937.00	$612,937.00	$612,937.00
80560100 RLC WIC PROGRAM								
80560100	501110	RLC SALARIES/WAGES	$0.00	$1,285.67	$0.00	$0.00	$0.00	$0.00
80560100	501120	RLC OVERTIME	$0.00	$19.52	$0.00	$0.00	$0.00	$0.00
80560100	501180	RLC NON PROD CT,ST,VT,SS	$0.00	$511.59	$0.00	$0.00	$0.00	$0.00
80560100	511510	RLC SOCIAL SECURITY	$0.00	$137.68	$0.00	$0.00	$0.00	$0.00
80560100	511520	RLC RETIREMENT	$0.00	$4,006.99	$0.00	$0.00	$0.00	$0.00
80560100	511540	RLC HEALTH INSURANCE	$0.00	($3,408.88)	$0.00	$0.00	$0.00	$0.00
80560100	511560	RLC WORKERS COMPENSATION	$0.00	$32.28	$0.00	$0.00	$0.00	$0.00
TOTAL	**80560100**	**RLC WIC PROGRAM**	$0.00	$2,584.85	$0.00	$0.00	$0.00	$0.00
80561000 RLC PLANT OPERATIONS								
80561000	501110	RLC SALARIES/WAGES	$300,374.00	$347,795.45	$359,421.00	$410,111.00	$410,111.00	$410,111.00
80561000	501120	RLC OVERTIME	$16,000.00	$58,392.67	$20,395.00	$20,395.00	$20,395.00	$20,395.00
80561000	501180	RLC NON PROD CT,ST,VT,SS	$44,884.00	$30,393.87	$53,707.00	$61,281.00	$61,281.00	$61,281.00
80561000	501350	RLC SPECIAL PAY/ON CALL	$0.00	$23,925.22	$0.00	$0.00	$0.00	$0.00
80561000	501360	RLC UNUSED BENEFITS	$0.00	$20,727.20	$0.00	$0.00	$0.00	$0.00
80561000	511510	RLC SOCIAL SECURITY	$27,636.00	$35,508.01	$33,164.00	$38,123.00	$38,123.00	$38,123.00
80561000	511520	RLC RETIREMENT	$23,995.00	$46,665.80	$29,743.00	$34,651.00	$34,651.00	$34,651.00
80561000	511530	RLC ST & LT DISABILITY INSRNCE	$0.00	$0.00	$0.00	$6,547.00	$6,547.00	$6,547.00
80561000	511540	RLC HEALTH INSURANCE	$110,427.00	$130,749.94	$132,516.00	$154,619.00	$154,619.00	$154,619.00
80561000	511550	RLC LIFE INSURANCE	$0.00	$0.00	$0.00	$438.00	$438.00	$438.00
80561000	511560	RLC WORKERS COMPENSATION	$5,455.00	$7,860.51	$7,370.00	$8,125.00	$8,125.00	$8,125.00
TOTAL	**80561000**	**RLC PLANT OPERATIONS**	$528,771.00	$702,018.67	$636,316.00	$734,290.00	$734,290.00	$734,290.00
80562000 RLC HOUSEKEEPING								
80562000	501110	RLC SALARIES/WAGES	$369,334.00	$327,328.95	$375,581.00	$387,842.00	$387,842.00	$387,842.00
80562000	501120	RLC OVERTIME	$6,000.00	$8,779.00	$9,700.00	$9,700.00	$9,700.00	$9,700.00
80562000	501180	RLC NON PROD CT,ST,VT,SS	$55,188.00	$52,573.03	$56,121.00	$57,953.00	$57,953.00	$57,953.00
80562000	501350	RLC SPECIAL PAY/ON CALL	$0.00	$8,198.84	$0.00	$0.00	$0.00	$0.00
80562000	501360	RLC UNUSED BENEFITS	$0.00	$3,148.97	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
80562000	511510	RLC SOCIAL SECURITY	$32,935.00	$28,458.66	$33,766.00	$35,319.00	$35,319.00	$35,319.00
80562000	511520	RLC RETIREMENT	$25,726.00	$37,535.96	$26,656.00	$32,769.00	$32,769.00	$32,769.00
80562000	511530	RLC ST & LT DISABILITY INSRNCE	$0.00	$0.00	$0.00	$6,191.00	$6,191.00	$6,191.00
80562000	511540	RLC HEALTH INSURANCE	$150,650.00	$138,481.82	$137,637.00	$127,524.00	$127,524.00	$127,524.00
80562000	511550	RLC LIFE INSURANCE	$0.00	$0.00	$0.00	$370.00	$370.00	$370.00
80562000	511560	RLC WORKERS COMPENSATION	$6,707.00	$6,357.06	$7,505.00	$7,849.00	$7,849.00	$7,849.00
TOTAL	**80562000 RLC HOUSEKEEPING**		$646,540.00	$610,862.29	$646,966.00	$665,517.00	$665,517.00	$665,517.00
80562100 RLC RECYCLING								
80562100	501150	RLC WORKSHOP CLIENT WAGES	$32,000.00	$26,024.36	$32,000.00	$32,000.00	$32,000.00	$32,000.00
80562100	511510	RLC SOCIAL SECURITY	$2,448.00	$1,990.83	$2,448.00	$2,448.00	$2,448.00	$2,448.00
80562100	511560	RLC WORKERS COMPENSATION	$0.00	$645.83	$0.00	$0.00	$0.00	$0.00
TOTAL	**80562100 RLC RECYCLING**		$34,448.00	$28,661.02	$34,448.00	$34,448.00	$34,448.00	$34,448.00
80563000 RLC LAUNDRY								
80563000	501110	RLC SALARIES/WAGES	$160,184.00	$160,851.02	$168,204.00	$170,254.00	$170,254.00	$170,254.00
80563000	501120	RLC OVERTIME	$8,000.00	$2,738.90	$3,600.00	$3,600.00	$3,600.00	$3,600.00
80563000	501180	RLC NON PROD CT,ST,VT,SS	$23,936.00	$20,209.00	$25,134.00	$25,440.00	$25,440.00	$25,440.00
80563000	501350	RLC SPECIAL PAYS/ON CALL/COMP	$0.00	$115.68	$0.00	$0.00	$0.00	$0.00
80563000	501360	RLC UNUSED BENEFITS	$0.00	$34.14	$0.00	$0.00	$0.00	$0.00
80563000	511510	RLC SOCIAL SECURITY	$14,697.00	$12,723.60	$15,066.00	$15,454.00	$15,454.00	$15,454.00
80563000	511520	RLC RETIREMENT	$10,378.00	$19,786.87	$13,920.00	$14,385.00	$14,385.00	$14,385.00
80563000	511530	RLC ST & LT DISABILITY INSRNCE	$0.00	$0.00	$0.00	$2,718.00	$2,718.00	$2,718.00
80563000	511540	RLC HEALTH INSURANCE	$49,292.00	$55,543.78	$58,362.00	$36,547.00	$36,547.00	$36,547.00
80563000	511550	RLC LIFE INSURANCE	$0.00	$0.00	$0.00	$234.00	$234.00	$234.00
80563000	511560	RLC WORKERS COMPENSATION	$2,909.00	$2,890.74	$3,348.00	$3,373.00	$3,373.00	$3,373.00
TOTAL	**80563000 RLC LAUNDRY**		$269,396.00	$274,893.73	$287,634.00	$272,005.00	$272,005.00	$272,005.00
80571000 RLC MEDICAL RECORDS								
80571000	501110	RLC SALARIES/WAGES	$136,372.00	$145,208.13	$149,274.00	$156,838.00	$156,838.00	$156,838.00
80571000	501120	RLC OVERTIME	$2,800.00	$1,653.41	$2,800.00	$2,800.00	$2,800.00	$2,800.00
80571000	501180	RLC NON PROD CT,ST,VT,SS	$20,377.00	$23,591.98	$22,305.00	$23,436.00	$23,436.00	$23,436.00
80571000	501360	RLC UNUSED BENEFITS	$0.00	$244.66	$0.00	$0.00	$0.00	$0.00
80571000	511510	RLC SOCIAL SECURITY	$12,206.00	$11,241.54	$13,340.00	$14,197.00	$14,197.00	$14,197.00
80571000	511520	RLC RETIREMENT	$10,894.00	$16,614.81	$12,354.00	$13,251.00	$13,251.00	$13,251.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
80571000	511530	RLC ST & LT DISABILITY INSRNCE	$0.00	$0.00	$0.00	$2,504.00	$2,504.00	$2,504.00
80571000	511540	RLC HEALTH INSURANCE	$66,256.00	$67,989.33	$66,258.00	$58,021.00	$58,021.00	$58,021.00
80571000	511550	RLC LIFE INSURANCE	$0.00	$0.00	$0.00	$185.00	$185.00	$185.00
80571000	511560	RLC WORKERS COMPENSATION	$251.00	$265.71	$279.00	$292.00	$292.00	$292.00
TOTAL	**80571000**	**RLC MEDICAL RECORDS**	$249,156.00	$266,809.57	$266,610.00	$271,524.00	$271,524.00	$271,524.00
80572000 RLC ADMINISTRATION								
80572000	501110	RLC SALARIES/WAGES	$723,981.00	$706,525.30	$836,003.00	$900,706.00	$900,706.00	$900,706.00
80572000	501120	RLC OVERTIME	$15,000.00	$13,685.42	$15,000.00	$15,000.00	$15,000.00	$15,000.00
80572000	501180	RLC NON PROD CT,ST,VT,SS	$108,181.00	$107,242.60	$124,920.00	$134,588.00	$134,588.00	$134,588.00
80572000	501350	RLC SPECIAL PAY/ON CALL	$0.00	$150.00	$0.00	$0.00	$0.00	$0.00
80572000	501360	RLC UNUSED BENEFITS	$0.00	$17,145.49	$150,000.00	$161,475.00	$161,475.00	$161,475.00
80572000	501410	RLC COUNTY BOARD PER DIEM	$4,000.00	$3,265.00	$400.00	$4,000.00	$4,000.00	$4,000.00
80572000	511510	RLC SOCIAL SECURITY	$64,808.00	$60,242.81	$86,438.00	$81,769.00	$81,769.00	$81,769.00
80572000	511520	RLC RETIREMENT	$55,577.00	$81,807.75	$76,407.00	$77,204.00	$77,204.00	$77,204.00
80572000	511530	RLC ST & LT DISABILITY INSRNCE	$0.00	$0.00	$0.00	$14,586.00	$14,586.00	$14,586.00
80572000	511540	RLC HEALTH INSURANCE	$229,923.00	$207,859.54	$238,998.00	$226,402.00	$226,402.00	$226,402.00
80572000	511550	RLC LIFE INSURANCE	$0.00	$0.00	$0.00	$628.00	$628.00	$628.00
80572000	511560	RLC WORKERS COMPENSATION	$6,507.00	$8,601.71	$4,114.00	$1,704.00	$1,704.00	$1,704.00
80572000	533390	RLC MILEAGE	$0.00	$257.60	$0.00	$0.00	$0.00	$0.00
TOTAL	**80572000**	**RLC ADMINISTRATION**	$1,207,977.00	$1,206,783.22	$1,532,280.00	$1,618,062.00	$1,618,062.00	$1,618,062.00
80810100 RLC PURCHASED SERVICES								
80810100	522120	RLC OUTSIDE LEGAL SERVICES	$2,500.00	$46,383.99	$12,000.00	$15,000.00	$15,000.00	$15,000.00
80810100	522130	RLC PUR SRVCS-AUDITING	$54,000.00	$50,323.50	$58,000.00	$65,000.00	$65,000.00	$65,000.00
80810100	522700	RLC PUR SRVCS-NURSING	$4,209,725.00	$3,538,340.83	$4,209,725.00	$3,700,000.00	$3,700,000.00	$3,700,000.00
80810100	522701	RLC PUR SRVCS-OT THERAPY	$240,000.00	$266,963.41	$250,000.00	$300,000.00	$300,000.00	$300,000.00
80810100	522702	RLC PUR SRVCS-PT THERAPY	$255,809.00	$257,685.86	$255,000.00	$300,000.00	$300,000.00	$300,000.00
80810100	522703	RLC PUR SRVCS-ST THERAPY	$108,257.00	$44,903.79	$110,000.00	$90,000.00	$90,000.00	$90,000.00
80810100	525500	RLC PUR SRVCS-LABORATORY	$5,000.00	$0.00	$5,000.00	$26,000.00	$26,000.00	$26,000.00
80810100	525505	RLC PUR SRVCS-PHARMACIST CONSU	$8,815.00	$8,328.43	$8,815.00	$8,500.00	$8,500.00	$8,500.00
80810100	525515	RLC PUR SRVCS-PSYCHIATRY/PSYC	$14,142.00	$9,900.00	$12,000.00	$12,000.00	$12,000.00	$12,000.00
80810100	526000	RLC PUR SRVCS-PHYSICIAN FEES	$21,863.00	$20,115.96	$40,000.00	$30,000.00	$30,000.00	$30,000.00
TOTAL	**80810100**	**RLC PURCHASED SERVICES**	$4,920,111.00	$4,242,945.77	$4,960,540.00	$4,546,500.00	$4,546,500.00	$4,546,500.00

ACCOUNTS FOR:			2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
80810500 RLC UTILITIES								
80810500	525560	RLC UTILITIES-ELECTRICITY	$203,620.00	$252,462.33	$240,000.00	$260,000.00	$260,000.00	$260,000.00
80810500	525570	RLC UTILITIES-NATURAL GAS	$139,951.00	$134,408.64	$161,000.00	$197,000.00	$197,000.00	$197,000.00
80810500	525580	RLC UTILITIES-TELEPHONE	$44,654.00	$54,141.99	$66,000.00	$75,000.00	$75,000.00	$75,000.00
80810500	525595	RLC UTILITIES OPERATING LEASES	$27,600.00	$31,274.64	$36,000.00	$36,000.00	$36,000.00	$36,000.00
TOTAL	**80810500 RLC UTILITIES**		$415,825.00	$472,287.60	$503,000.00	$568,000.00	$568,000.00	$568,000.00
80811000 RLC SUPPLIES AND OTHER EXPENSE								
80811000	535600	RLC SOE-NURSING	$670,000.00	$869,666.77	$975,000.00	$975,000.00	$975,000.00	$975,000.00
80811000	535601	RLC SOE-NURSE AID TRAINING	$20,000.00	$23,045.96	$20,000.00	$50,000.00	$50,000.00	$50,000.00
80811000	535605	RLC SOE-DRUGS AND MEDICINE	$340,000.00	$422,671.91	$385,000.00	$460,000.00	$460,000.00	$460,000.00
80811000	535609	RLC SOE-SPEECH THERAPY	$3,000.00	$0.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00
80811000	535610	RLC SOE-OCCUPATIONAL THERAPY	$3,000.00	$0.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00
80811000	535611	RLC SOE-OTHER THERAPIES	$7,863.00	$16,158.30	$19,000.00	$19,000.00	$19,000.00	$19,000.00
80811000	535612	RLC SOE-PHYSICAL THERAPY	$3,000.00	$7,163.60	$3,000.00	$3,000.00	$3,000.00	$3,000.00
80811000	535613	RLC SOE-COMMUNITY OUTREACH	$0.00	$9,078.15	$0.00	$0.00	$0.00	$0.00
80811000	535615	RLC SOE-SOCIAL SERVICES	$3,200.00	$1,846.19	$3,200.00	$13,000.00	$13,000.00	$13,000.00
80811000	535616	RLC SOE-ACTIVITY THERAPY	$20,000.00	$13,832.44	$20,000.00	$20,000.00	$20,000.00	$20,000.00
80811000	535620	RLC SOE-FOOD	$903,620.00	$995,550.34	$1,005,000.00	$1,075,000.00	$1,075,000.00	$1,075,000.00
80811000	535625	RLC SOE-OTHER DIETARY SUPPLIES	$107,054.00	$112,725.04	$120,000.00	$120,000.00	$120,000.00	$120,000.00
80811000	535630	RLC SOE-PLANT AND MAINTENANCE	$900,762.00	$915,565.56	$1,062,000.00	$1,100,000.00	$1,100,000.00	$1,100,000.00
80811000	535635	RLC SOE-MOTOR VEHICLES	$30,000.00	$50,319.07	$49,000.00	$49,000.00	$49,000.00	$49,000.00
80811000	535640	RLC SOE-HOUSEKEEPING	$197,987.00	$204,710.16	$212,000.00	$212,000.00	$212,000.00	$212,000.00
80811000	535645	RLC SOE-LAUNDRY	$26,000.00	$35,212.51	$33,000.00	$38,000.00	$38,000.00	$38,000.00
80811000	535650	RLC SOE-MEDICAL RECORDS	$16,000.00	$5,615.77	$12,000.00	$12,000.00	$12,000.00	$12,000.00
80811000	535655	RLC SOE-ADMINISTRATION	$350,000.00	$585,061.98	$578,000.00	$585,000.00	$585,000.00	$585,000.00
80811000	535671	RLC SOE-DAY CARE OUTREACH	$60,000.00	$58,887.57	$76,000.00	$30,000.00	$30,000.00	$30,000.00
80811000	535674	RLC SOE-BEAUTY SHOP	$2,000.00	$896.86	$2,000.00	$2,000.00	$2,000.00	$2,000.00
80811000	535676	RLC SOE-WOODLAND & CARE CBRF	$10,000.00	$7,235.25	$10,000.00	$10,000.00	$10,000.00	$10,000.00
80811000	535679	RLC SOE-WIC	$0.00	$16.80	$0.00	$0.00	$0.00	$0.00
TOTAL	**80811000 RLC SUPPLIES AND OTHER EXPENSE**		$3,673,486.00	$4,335,260.23	$4,590,200.00	$4,779,000.00	$4,779,000.00	$4,779,000.00
80811056 RLC SOE DONATION/ALZHEIMERS EX								
80811056	535656	RLC SOE-DONATED FUND-ALZHEIMER	$0.00	$523.53	$0.00	$0.00	$0.00	$0.00
TOTAL	**80811056 RLC SOE DONATION/ALZHEIMERS EX**		$0.00	$523.53	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
80811057 RLC SOE INSERVICE & TRAVEL EXP							
80811057	535657 RLC SOE-INSERVICE/TRAVEL	$30,000.00	$21,384.76	$30,000.00	$30,000.00	$30,000.00	$30,000.00
TOTAL	**80811057 RLC SOE INSERVICE & TRAVEL EXP**	$30,000.00	$21,384.76	$30,000.00	$30,000.00	$30,000.00	$30,000.00
80811058 RLC SOE WELLNESS PROGRAM EXP							
80811058	535658 RLC SOE-WELLNESS PROGRAM	$0.00	$517.64	$0.00	$0.00	$0.00	$0.00
TOTAL	**80811058 RLC SOE WELLNESS PROGRAM EXP**	$0.00	$517.64	$0.00	$0.00	$0.00	$0.00
80811059 RLC SOE ADVERTISING EXPENSES							
80811059	535659 RLC SOE-ADVERTISING	$100,000.00	$87,716.36	$100,000.00	$150,000.00	$150,000.00	$150,000.00
TOTAL	**80811059 RLC SOE ADVERTISING EXPENSES**	$100,000.00	$87,716.36	$100,000.00	$150,000.00	$150,000.00	$150,000.00
80811060 RLC SOE INSURANCE							
80811060	535660 RLC SOE-INSURANCE	$130,000.00	$75,436.52	$135,000.00	$135,000.00	$135,000.00	$135,000.00
TOTAL	**80811060 RLC SOE INSURANCE**	$130,000.00	$75,436.52	$135,000.00	$135,000.00	$135,000.00	$135,000.00
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 BED TAX**	$525,600.00	$525,600.00	$525,600.00	$525,600.00	$525,600.00	$525,600.00
80811065 RLC SOE COMMISSARY							
80811065	535665 RLC SOE-COMMISSARY	$800.00	$161.00	$800.00	$0.00	$0.00	$0.00
TOTAL	**80811065 RLC SOE COMMISSARY**	$800.00	$161.00	$800.00	$0.00	$0.00	$0.00
80811070 RLC SOE CLOTHING							
80811070	535670 RLC SOE-CLOTHING	$20,000.00	$0.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00
TOTAL	**80811070 RLC SOE CLOTHING**	$20,000.00	$0.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00
80811080 RLC SOE BAD DEBT EXPENSE							
80811080	535800 RLC BAD DEBT	$0.00	$691,099.27	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
TOTAL	**80811080 RLC SOE BAD DEBT EXPENSE**	$0.00	$691,099.27	$0.00	$0.00	$0.00	$0.00
80811100 RLC LOSS ON ASSET DISPOSAL							
80811100	546600 RLC LOSS ON ASSET DISPOSAL	$0.00	$476.02	$0.00	$0.00	$0.00	$0.00
TOTAL	**80811100 RLC LOSS ON ASSET DISPOSAL**	$0.00	$476.02	$0.00	$0.00	$0.00	$0.00
80811500 RLC DEPRECIATION							
80811500	535675 RLC DEPRECIATION	$0.00	$903,594.10	$0.00	$0.00	$0.00	$0.00
80811500	548300 RLC ASST RETIRMNT OBLIG EXPG83	$0.00	$88,793.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**80811500 RLC DEPRECIATION**	$0.00	$992,387.10	$0.00	$0.00	$0.00	$0.00
80813200 RLC OTHER INTEREST EXPENSE							
80813200	565692 RLC OTHER INTEREST EXPENSE	$59,030.00	$59,064.69	$33,014.00	$7,227.00	$7,227.00	$7,227.00
TOTAL	**80813200 RLC OTHER INTEREST EXPENSE**	$59,030.00	$59,064.69	$33,014.00	$7,227.00	$7,227.00	$7,227.00
88000000 RLC CAPITAL EXP FUND BALANCE							
88000000	588230 RLC CAPITAL IMPROVEMENTS	$1,057,000.00	$0.00	$1,565,606.00	$1,154,992.00	$1,154,992.00	$1,154,992.00
TOTAL	**88000000 RLC CAPITAL EXP FUND BALANCE**	$1,057,000.00	$0.00	$1,565,606.00	$1,154,992.00	$1,154,992.00	$1,154,992.00
TOTAL	**500 CCRLC ENTERPRISE FUND**	$0.00	($4,742,807.88)	$0.00	$0.00	$0.00	$0.00
TOTAL	**80 REHABILITATION & LIVING CENTER**	$0.00	($4,742,807.88)	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
91 ROD CUSTODIAL FUND							
871 ROD CUSTODIAL FUND							
91100000 ROD CUSTODIAL FUND							
91100000	440000 ROD COLLECTIONS CUSTODIAL FND	$0.00	($513,043.24)	$0.00	$0.00	$0.00	$0.00
91100000	530000 ROD CU PYMNT TO ST CUSTODIAL A	$0.00	$513,043.24	$0.00	$0.00	$0.00	$0.00
TOTAL	**91100000 ROD CUSTODIAL FUND**	$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:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
92 CLERK CUSTODIAL FUND							
872 CLERK CUSTODIAL FUND							
92100000 CLERK CUSTODIAL FUND							
92100000	440000 CLERK COLLECTIONS CUSTODL FND	$0.00	($23,033.44)	$0.00	$0.00	$0.00	$0.00
92100000	530000 CLERK CST PYMT TO ST CUSTODIAL	$0.00	$23,033.44	$0.00	$0.00	$0.00	$0.00
TOTAL	**92100000 CLERK CUSTODIAL FUND**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**872 CLERK CUSTODIAL FUND**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**92 CLERK CUSTODIAL FUND**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
93 SPECIAL ASSESSMENTS TRUST FUND							
870 SPECIAL ASSESSMENTS TRUST FUND							
93100000 SPEICAL ASSESSMENTS TRUST FUND							
93100000	478870 DELQ SPEC ASSESSMENT PURCH TXR	$0.00	($29,059.20)	$0.00	$0.00	$0.00	$0.00
93100000	547870 DELQ SPEC ASSESSMENT PD TX JUR	$0.00	$48,726.12	$0.00	$0.00	$0.00	$0.00
TOTAL	**93100000 SPEICAL ASSESSMENTS TRUST FUND**	$0.00	$19,666.92	$0.00	$0.00	$0.00	$0.00
TOTAL	**870 SPECIAL ASSESSMENTS TRUST FUND**	$0.00	$19,666.92	$0.00	$0.00	$0.00	$0.00
TOTAL	**93 SPECIAL ASSESSMENTS TRUST FUND**	$0.00	$19,666.92	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
94 CLERK OF COURT CUSTODIAL FUND							
873 CLERK OF COURT CUSTODIAL FUND							
94100000 CLERK OF COURT CUSTODIAL FUND							
94100000	440000 CLRK CRT COLLECTION CUSTODL FD	$0.00	($716,600.42)	$0.00	$0.00	$0.00	$0.00
94100000	530000 CLERK CRT PYMNT TO ST CUSTODL	$0.00	$716,600.42	$0.00	$0.00	$0.00	$0.00
TOTAL	**94100000 CLERK OF COURT CUSTODIAL FUND**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**873 CLERK OF COURT CUSTODIAL FUND**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**94 CLERK OF COURT CUSTODIAL FUND**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
95 FAMILY TRUST FUND							
800 FAMILY TRUST FUND							
95100000 FAMILY TRUST FUND							
95100000	460000 FAMILY TRUST FEES	$0.00	($10,076.29)	$0.00	$0.00	$0.00	$0.00
95100000	522680 FMLY TRST CC PS/MEDIATION COST	$0.00	$8,775.00	$0.00	$0.00	$0.00	$0.00
95100000	579210 FAMILY TR TRANSFER TO GEN FUND	$0.00	$8,532.00	$0.00	$0.00	$0.00	$0.00
TOTAL	**95100000 FAMILY TRUST FUND**	$0.00	$7,230.71	$0.00	$0.00	$0.00	$0.00
TOTAL	**800 FAMILY TRUST FUND**	$0.00	$7,230.71	$0.00	$0.00	$0.00	$0.00
TOTAL	**95 FAMILY TRUST FUND**	$0.00	$7,230.71	$0.00	$0.00	$0.00	$0.00

ACCOUNTS FOR:		2025 REVISED BUD	2025 ACTUAL	2026 REVISED BUD	2027 DEPT COMM	2027 FIN COMM	2027 CO BOARD ADOPTED
96 DOG LICENSE TRUST FUND							
810 DOG LICENSE TRUST FUND							
96100000 ANIMAL CONTROL-DOG LIC							
96100000	443130 DOG LICENSE	$0.00	($23,099.20)	$0.00	$0.00	$0.00	$0.00
96100000	525990 DOG TRUST PAY MUNICIPALITIES	$0.00	$25,731.63	$0.00	$0.00	$0.00	$0.00
96100000	525991 DOG TRUST PAY DUE DOG ASSESSOR	$0.00	$1,189.50	$0.00	$0.00	$0.00	$0.00
96100000	533190 DOG TRUST OTHR OFFICE SUPPLIES	$0.00	$1,009.98	$0.00	$0.00	$0.00	$0.00
TOTAL	**96100000 ANIMAL CONTROL-DOG LIC**	$0.00	$4,831.91	$0.00	$0.00	$0.00	$0.00
TOTAL	**810 DOG LICENSE TRUST FUND**	$0.00	$4,831.91	$0.00	$0.00	$0.00	$0.00
TOTAL	**96 DOG LICENSE TRUST FUND**	$0.00	$4,831.91	$0.00	$0.00	$0.00	$0.00
	TOTAL REVENUES	($102,846,216.00)	($105,227,520.63)	($107,965,851.00)	($104,842,752.00)	($108,930,183.00)	($108,930,183.00)
	TOTAL EXPENDITURES	$102,846,216.00	$98,232,471.98	$107,965,851.00	$104,842,752.00	$108,930,183.00	$108,930,183.00
	Grand Total	$0.00	($6,995,048.65)	$0.00	$0.00	$0.00	$0.00