2027

Departmental Budget Requests

PREPARED FOR THE EXECUTIVE COMMITTEE
OF THE ONEIDA COUNTY BOARD OF SUPERVISORS

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2027

Executive Overview

PROPOSED BUDGET

SECTION 1

2027

Public Safety

PROPOSED BUDGET

SECTION 2

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

CLERK OF COURTS, DEPT. 02

The Clerk of Court is a Constitutional Officer elected every four years by the voters of Oneida County and provides administrative support for all branches of the Oneida County Circuit Court. The Clerk of Court is the custodian of record. Recordkeeping for the courts is governed by state statute and Wisconsin Supreme Court rule. The Clerk of Court maintains records of all documents filed with the courts, keeps records of court proceedings, liens and money judgments, and collects various fees, fines, and forfeitures ordered by the court or specified by statute. The Clerk of Court is also responsible for jury management. The mission of the Clerk of Courts staff is to provide courteous and professional services, and to treat those they assist with dignity, fairness and sensitivity. This office provides services to the public, legal profession, law enforcement, and local, state, and federal agencies for criminal, traffic, small claims, civil and family cases.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	Clerk of Courts
COJ	Public Safety
Budget Year	2027

Goal — State goal; should be short and concise.

1) Work towards further training and cross training of staff, to lessen overtime/comp time.
2) Work closley with CCAP and Court Operations to make sure the fee bill surcharge increases, pursuant to 2025 Wis. Act 179 and effective 11/1/26, are implemented and applied for 2027.

COJ — Summarize COJ support / feedback regarding stated goal.

Strategy — Explain budget year strategies to accomplish goal.

Month end review.

Resources — Provide detail on resources necessary to implement strategies.

Staffing/financial clerk

Timeline & Benefits — Discuss is the timeline & benefits to Oneida County once the goal is met.

Additional revenues - however, this office has no control over the number of filings or the amount of fines/forfeitures ordered by the Court.

Misc. — If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

Purpose: Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Clerk of Courts
COJ	Public Safety
Est. for Year End Date	12/31/2026

Variance	Discuss any signficiant variances in year-end estimate vs. budget

REVENUES
101.02.51220.45110 County Ordinance Forfeiture-projected at $120,000; **increase** of $7,000.
101.02.51220.451900 Bonds & Defaults - **projected at $0**. No bonds have been ordered forfeited by the court so far this year. This was pretty much the same for 2025.
101.02.51220.461400 Public Chgs-Court Fees/Costs-projected at $90,000; increase of $5,000.
101.02.51220.461600 Public Chrgs./Restitution 10% - projected at $6,000; **increase** of $3,000.
101.02.51220.511103 Overtime - $0 budgeted / 2026 projected at $3,500 due to staffing & operations of the court.

Increase in overall personnel wages & benefits.

Misc.	If applicable, use this area to provide additional information

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Purpose: Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Clerk of Courts
COJ	Public Safety
Budget Year	1/1/2027 - 12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	Yes*
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	

Revenues	Discuss any variances from prior year budget
*We should see an increase in revenue for filing fees/public charges, which will go into affect 11/1/26. It is unknown at this time what the impact may be. A revised Fine & Fee Chart should be available by mid-October. I have no expectations for bonds forfeited; therefore budgeted $0 in revenue.	

Expenses	Discuss any variances from prior year budget.
Increase is mainly due to personnel wages & benefits.	

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	Clerk of Courts
COJ	Public Safety
Budget Year	2027

Service / Program	Describe non-mandated service or program.
N/A	

COJ	Summarize COJ feedback regarding service or program.

Fiscal Impact	Describe current year funding source & amount.

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.

Service Impact	Explain the operational and service impact if budget cut occurs.

Misc.	If applicable, use this area to provide additional information.

CLERK OF COURTS, DEPT 02								
TITLE	2022	2023	2024	2025	2026	2027		FUND
ACCOUNT TECHNICIAN	-	-	-	1.00	1.00	1.00		
BALIFF (LTE)	0.25	0.25	0.25	0.25	0.25	0.25		101
CHIEF DEPUTY CLK OF COURT	1.00	1.00	1.00	1.00	1.00	1.00		101
CLERK OF COURT-ELECTED	1.00	1.00	1.00	1.00	1.00	1.00		101
DEPUTY CLRK OF CT	5.00	5.00	4.00	3.00	3.00	3.00		101
TOTAL	7.25	7.25	6.25	6.25	6.25	6.25		

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - CLERK OF COURT							
LINE ITEM DETAIL							
101.02.51220.435115	STATE AID-INTERPRETER (R)	5,706.00	2,433.00	235%	5,706.00	3,023.00	2,030.00
101.02.51220.451100	COUNTY ORDINANCE FORFEITURES (R)	120,000.00	113,000.00	106%	120,000.00	124,964.54	216,277.60
101.02.51220.451200	PENAL FEES (R)	52,000.00	52,000.00	100%	52,000.00	53,351.52	78,418.72
101.02.51220.451900	BONDS AND DEFAULTS (R)	-	10,000.00	0%	-	2,500.00	20,563.00
101.02.51220.461400	PUBLIC CHGS-COURT FEES & COS (R)	90,000.00	85,000.00	106%	90,000.00	91,849.39	177,055.63
101.02.51220.461401	PUBLIC CHGS-JAIL ASSESSMENT (R)	-	-	0%	-	57,000.47	54,553.55
101.02.51220.461402	PUBLIC CHGS-FAMILY CT COUNSE (R)	3,400.00	3,400.00	100%	3,400.00	3,455.00	3,030.00
101.02.51220.461600	PUBLIC CHGS-CLERK OF COURT FEE (R)	5,000.00	3,000.00	167%	6,000.00	2,453.52	3,081.89
101.02.51220.481100	INTEREST EARNED (R)	25,000.00	25,000.00	100%	25,000.00	20,766.96	24,098.44
101.02.51220.494060	HOLDING-CLERK OF COURTS (R)	-	-	0%	-	(114,800.20)	60,823.09
	TOTAL REVENUE	301,106.00	293,833.00	102%	302,106.00	244,564.20	639,931.92
101.02.51220.511101	SALARIES-PERM EMPLOYEE (E)	98,511.00	77,698.00	127%	77,698.00	75,725.06	73,801.48
101.02.51220.511102	WAGES-PERM EMPLOYEE (E)	293,100.00	303,800.00	96%	303,800.00	301,225.15	301,307.53
101.02.51220.511103	OVERTIME WAGES (E)	1,200.00	-	100%	3,500.00	1,160.69	20.24
101.02.51220.511105	WAGES-LIMITED TERM EMPLOYEE (E)	5,533.00	5,533.00	100%	5,533.00	4,762.52	4,767.76
101.02.51220.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
101.02.51220.511205	HOLIDAY WORKED PAY (E)	-	-	0%	790.98	729.42	-
101.02.51220.512001	SOCIAL SECURITY (E)	30,186.00	30,700.00	98%	30,700.00	28,897.50	26,856.82
101.02.51220.512002	RETIREMENT-EMPLOYER'S SHARE (E)	28,047.00	27,600.00	102%	27,600.00	25,022.47	25,889.59
101.02.51220.512004	HEALTH/DENTAL INSURANCE (E)	152,933.00	106,787.00	143%	106,787.00	103,887.02	114,630.17
101.02.51220.512005	LIFE INSURANCE (E)	2,300.00	2,400.00	96%	2,400.00	1,665.66	1,416.23
101.02.51220.512006	WORKER'S COMPENSATION (E)	2,643.00	1,500.00	176%	1,500.00	1,363.61	606.90
101.02.51220.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.02.51220.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.02.51220.512017	RETIREE HEALTH INSURANCE (E)	24,713.00	11,700.00	211%	20,000.00	8,775.00	-
101.02.51220.512018	CASH IN LIEU OF HEALTH INS (E)	-	1,800.00	0%	-	1,500.00	1,800.00
101.02.51220.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
101.02.51220.521207	COLLECTION AGENCY FEES (E)	1,200.00	900.00	133%	900.00	975.00	900.00
101.02.51220.521901	OTHER PROFESSIONAL SERVICES (E)	5,000.00	5,000.00	100%	5,000.00	6,545.00	4,867.50
101.02.51220.522005	TELEPHONE AND FAX (E)	1,400.00	1,400.00	100%	1,400.00	-	-
101.02.51220.523203	MACY AND EQUIP SVC CONTRACTS (E)	500.00	500.00	100%	500.00	-	180.00
101.02.51220.523304	VICTIM/WITNESS SERVICES (E)	1,500.00	1,500.00	100%	1,600.00	1,226.60	912.82
101.02.51220.523312	JURY FEES (E)	21,000.00	21,000.00	100%	21,000.00	19,510.45	21,561.90
101.02.51220.531101	POSTAGE AND BOX RENT (E)	10,000.00	8,000.00	125%	8,000.00	10,363.29	7,735.77

101.02.51220.531102	PRINTING AND DUPLICATION (E)	25.00	25.00	100%	25.00	158.43	2.35
101.02.51220.531103	CENTRAL PURCHASING (E)	3,000.00	3,000.00	100%	3,000.00	3,142.08	2,813.55
101.02.51220.531203	MEMBERSHIP DUES (E)	125.00	125.00	100%	125.00	125.00	125.00
101.02.51220.531204	ADVERTISING (E)	-	-	0%	-	-	373.89
101.02.51220.531301	TRAINING/CONFERENCE FEES (E)	375.00	375.00	100%	375.00	322.00	310.00
101.02.51220.531302	EMPLOYEE AUTO ALLOWANCE (E)	800.00	640.00	125%	640.00	726.60	753.71
101.02.51220.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.02.51220.531305	MEALS LODGING & MISC TRAVEL (E)	700.00	540.00	130%	792.00	280.00	840.00
101.02.51220.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	30.00	50.00	-
101.02.51250.699006	LIBRARY BOOKS AND FILM (E)	-	-	0%	-	-	-
	TOTAL EXPENDITURES	**684,791.00**	**612,523.00**	**112%**	**623,695.98**	**598,138.55**	**592,473.21**

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

CORPORATION COUNSEL, DEPT 04

The Oneida County Corporation Counsel is the Attorney charged with representing the interests of the county, its elected officials, departments, boards and commissions in civil legal matters. This includes both prosecutorial and defense responsibilities. Consequently, the Corporation Counsel's Office represents the county in litigation or legal matters involving the county's interest. Additionally, statutes require that the Corporation Counsel represent the interest of the public in all involuntary mental commitment and certain guardianship and protective placement matters.

The Corporation Counsel's Office renders both formal and informal legal opinions to county officials and departments. While this office only represents Oneida County government and may not render a legal opinion to non-county individuals, it will to the extent permissible answer questions posed by citizens regarding county government operations.

In addition to the above, the Oneida County Corporation Counsel's Office also represents the state of Wisconsin in paternity establishment and child support enforcement cases. The office also provides representation in matters authorized by the following statutes: Mental and Alcohol Commitments Chapter 51, Wis. Stats., Guardianships Chapter 54, Wis. Stats., Protective Placements Chapter 55, Wis. Stats., Children in Need of Protection and Services, Minor Guardianships and Termination of Parental Rights, Chapter 48, Wis. Stats., Juveniles in Need of Protection and Services, Chapter 938, Wis. Stats, Zoning Enforcement/Injunctions & Forfeitures Chapter 59, Wis. Stats., Child Support Enforcement/Contempt and Paternity Chapter 767, Wis. Stats., Small Claims/Collections Chapter 799, Wis. Stats. These proceedings are civil and not criminal; however, many do involve liberty interests and are statutorily limited to prosecution through this office.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	Corporation Counsel
COJ	Public Safety
Budget Year	2027

Goal	State goal; should be short and concise.
Work as an office to explore how we can continue to make processess more efficient to reduce costs.	

COJ	Summarize COJ support / feedback regarding stated goal.

Strategy	Explain budget year strategies to accomplish goal.
Continually work as an office and brainstorm on how to reduce costs or eliminate costs, if possible.	

Resources	Provide detail on resources necessary to implement strategies.

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

Purpose: Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Corporation Counsel
COJ	Public Safety
Est. for Year End Date	12/31/2026

Variance	Discuss any signficiant variances in year-end estimate vs. budget

Salaries for exempt employees is higher as a result of hiring a new department head at a higher step than the previous department head. The wages for the part time employee will be significantly lower than what was budgeted for as the part time employee retired in May and the position has not been filled. The projections for Conferences and the costs associated with them this year is significantly lower than the budgeted amount and requested amount next year; the reason for this is that both attorneys in this office did not go to at least one conference because of the transistion this office went through with a new department head and not filling the part time attorney position.

Misc.	If applicable, use this area to provide additional information

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	Corporation Counsel
COJ	Public Safety
Budget Year	2027

Service / Program	Describe non-mandated service or program.
The services that are not mandated by Wisconsin Statutes are mandated by code and at the direction of the County Board supervisors and committees. They include advising Supervisors, committees and department heads on legal matters.	

COJ	Summarize COJ feedback regarding service or program.

Fiscal Impact	Describe current year funding source & amount.

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.
If non-mandated budget cuts were to occur it would have a direct impact on the availability of the office to advise County Board Supervisors, Committees and department heads.	

Service Impact	Explain the operational and service impact if budget cut occurs.

Misc.	If applicable, use this area to provide additional information.

CORPORATION COUNSEL, DEPT 04

TITLE	2022	2023	2024	2025	2026	PROPOSED 2027	CHANGE	FUND
ADMINISTRATIVE SUPPORT	1.00	1.00	1.00	1.00	1.00	1.00	-	101
ASST CORP COUNSEL	1.80	1.60	1.60	1.60	1.60	1.00	(0.60)	101
CORPORATION COUNSEL	1.00	1.00	1.00	1.00	1.00	1.00	-	101
OFFICE COORDINATOR	1.00	1.00	1.00	1.00	1.00	1.00	-	101
TOTAL	4.80	4.60	4.60	4.60	4.60	4.00	(0.60)	

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - CORPORATION COUNSEL							
LINE ITEM DETAIL							
101.04.51320.435116	STATE AID-LEGAL 4E CHIP (R)	10,000.00	10,000.00	100%	8,000.00	9,420.26	14,554.72
101.04.51320.461002	PUBLIC CHGS-DUPLICATION FEES (R)	-	-	0%	-	-	-
101.04.51320.489140	REIMB PRIOR YR EXPENDITURES (R)	-	-	0%	-	-	-
	TOTAL REVENUE	10,000.00	10,000.00	100%	8,000.00	9,420.26	14,554.72
101.04.51320.511101	SALARIES-PERM EMPLOYEE (E)	269,200.00	254,100.00	106%	252,526.18	256,874.84	165,524.47
101.04.51320.511102	WAGES-PERM EMPLOYEE (E)	138,100.00	147,000.00	94%	140,650.83	142,696.60	123,827.69
101.04.51320.511103	OVERTIME WAGES (E)	-	-	0%	23.22	569.34	136.19
101.04.51320.511104	WAGES-PART-TIME-EMPLOYEE (E)	-	74,500.00	0%	35,525.96	60,657.74	68,050.67
101.04.51320.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	-	0%	-	-	-
101.04.51320.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
101.04.51320.511205	HOLIDAY WORKED PAY (E)	-	-	0%	612.18	2,002.04	-
101.04.51320.512001	SOCIAL SECURITY (E)	31,100.00	35,900.00	87%	33,644.16	33,464.79	25,845.14
101.04.51320.512002	RETIREMENT-EMPLOYER'S SHARE (E)	29,500.00	33,100.00	89%	25,528.56	26,356.95	24,318.50
101.04.51320.512004	HEALTH/DENTAL INSURANCE (E)	114,784.00	120,189.00	96%	119,732.00	102,838.99	94,819.84
101.04.51320.512005	LIFE INSURANCE (E)	2,600.00	2,900.00	90%	1,028.50	1,400.69	1,424.00
101.04.51320.512006	WORKER'S COMPENSATION (E)	800.00	800.00	100%	663.39	718.82	488.19
101.04.51320.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.04.51320.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.04.51320.512017	RETIREE HEALTH INSURANCE (E)	-	9,163.00	0%	-	5,345.00	24,432.00
101.04.51320.512018	CASH IN LIEU OF HEALTH INS (E)	-	2,750.00	0%	3,750.00	1,900.00	2,150.00
101.04.51320.521201	LEGAL SERVICES (E)	65,000.00	-	100%	-	-	-
101.04.51320.522005	TELEPHONE AND FAX (E)	1,500.00	1,575.00	95%	996.00	1,067.57	1,330.18
101.04.51320.523303	PAPER SERVICE (E)	9,096.00	9,096.00	100%	9,000.00	5,273.20	7,480.04
101.04.51320.531101	POSTAGE AND BOX RENT (E)	3,500.00	3,500.00	100%	2,786.00	4,325.10	3,713.65
101.04.51320.531102	PRINTING AND DUPLICATION (E)	750.00	750.00	100%	674.50	299.61	405.92
101.04.51320.531103	CENTRAL PURCHASING (E)	1,250.00	1,250.00	100%	875.00	1,137.90	938.83
101.04.51320.531202	SUBSCRIPTIONS (E)	600.00	600.00	100%	438.00	454.20	175.68
101.04.51320.531203	MEMBERSHIP DUES (E)	2,375.00	2,375.00	100%	1,500.00	2,024.00	1,193.20
101.04.51320.531204	ADVERTISING (E)	-	-	0%	-	215.00	1,593.02
101.04.51320.531301	TRAINING/CONFERENCE FEES (E)	2,000.00	2,750.00	73%	700.00	679.00	762.00
101.04.51320.531302	EMPLOYEE AUTO ALLOWANCE (E)	1,500.00	1,500.00	100%	200.00	225.40	645.88
101.04.51320.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.04.51320.531305	MEALS LODGING & MISC TRAVEL (E)	2,400.00	2,400.00	100%	1,100.00	959.76	961.96
101.04.51320.699007	SOFTWARE (E)	2,600.00	2,600.00	100%	2,400.00	2,234.00	2,128.00

101.04.51252.699006	LIBRARY BOOKS AND FILM (E)	18,163.08	21,831.00	83%	18,175.45	17,560.61	16,993.35
	TOTAL EXPENDITURES	**696,818.08**	**730,629.00**	**95%**	**652,529.93**	**671,281.15**	**569,338.40**

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

MEDICAL EXAMINER, DEPT 28

The Medical Examiner's Office conducts an independent investigation into each death falling under the jurisdiction of the Medical Examiner to determine the cause, circumstances and manner of death. The Medical Examiner's Office works with law enforcement, public health and health care system partners to facilitate a comprehensive and accurate death investigation.

The Medical Examiner's Office is responsible for assisting with final disposition of all remains, mass fatality preparedness, death prevention initiatives, community awareness and education, close follow-up with affected families and collaboration with other agencies involved in death investigations. The Medical Examiner's Office also provides expert forensic testimony in court when needed, as well as documentation of investigative findings for their use.

Wisconsin Statute 979.01 requires that any person having knowledge of an unexplained, unusual or suspicious death shall report such death to the medical examiner for investigation. These deaths may include homicide, suicide, accidents where the injury is or is not the primary cause of death, death without a physician in attendance, or death in which the attending physician refuses to sign the death certificate. Investigations are conducted by the Medical Examiner's office for certifying the cause and manner of death.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	Medical Examiner
COJ	Public Safety
Budget Year	2027

Goal	State goal; should be short and concise.
The Medical Examiner will continue to learn the ME Budget and ensure that staffing levels are appropriate and spending is fiscally conservative.	

COJ	Summarize COJ support / feedback regarding stated goal.

Strategy	Explain budget year strategies to accomplish goal.
Chief Medical Examiner will watch the budget monthly and ensure that staffing levels are appropriate while being fiscally responsible.	

Resources	Provide detail on resources necessary to implement strategies.
Medical Examiner will use the resources available through miViewPoint, the Finance Director and the Administrative Coordinator.	

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.
Having a Medical Examiner that is familiar with the budget and congnizant of staffing needs while being fiscally responsible helps the county serve the residents of Oneida County while responsibly using tax levy.	

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

Purpose: Provide narrative regarding variances between the Department's 2025 year-end estimates vs. 2025 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Medical Examiner
COJ	Public Safety
Est. for Year End Date	12/31/2026

Variance	Discuss any estimated variances -/+ 3% in year-end estimate vs. budget

In 2026, a significant number of autopsies were done, all deemed appropriate or necessary by the Chief Medical Examiner. Autopsies were done mainly through the Marathon County Medical Examiner's Office where in prior years UW Madison was being utilized more frequently. Sending autopsies to Marathon County is more advantageous for the Chief Medical Examiner, as it allows for less time out of the office and the ability to work remotely during the autopsy, but in 2027 it is planned that the office will return to using UW more frequently, particularly in the summer months, to be more fiscally conservative. It was also determined through review of prior years' budgets, invoices paid, and case files that the Medical Examiner's Office is sending more samples for toxicology on non-autopsy cases for the purpose of improved accuracy in death certification. There were also a number of unexpected vehicle related costs in 2026 that caused the budget for motor vehicle parts to be higher than expected. Gas prices also caused employee auto allowance to be higher than expected; however, line item transfers from gasoline, motor oil, etc. will help to cover the overages.

Misc.	If applicable, use this area to provide additional information

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

***Purpose:** Provide narrative regarding variances between the 2025 amended budget and the request for the 2026 Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.*

	Description
Department(s)	Medical Examiner
COJ	Public Safety
Budget Year	01/01/2027-12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the new year?	No
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	No

Revenues	Discuss any variances from prior year budget
Revenue estimates for public charges and organ/tissue donation were reduced to reflect what the office can reasonably expect in the coming year. Public charges revenue in prior budgets was based on a higher volume of jurisdiction and certificate completion than current statuatory practice and one full time position can support. Additional staff would be required to maintain that former volume. Organ and tissue donattion income is too variable to budget as recurring revenue and should not create an implicit quota. The office will continue required notifications and cooperation with procurement partners.	

Expenses	Discuss any variances from prior year budget.
The pathology budget was increased to support a more complete and timely death investigation process. The Medical Examiner's Office is conducting a higher volume of toxicology testing than in prior years and referring a greater number of cases for autopsy. Cases are also being sent to a closer facility to reduce travel time and improve turnaround; that facility's fees are higher than the other facility's fees. The motor vehicle parts and supplies budget was increased to keep the office's two work vehicles reliable for scene response and daily operations. An estimate of approximately $1,100.00 has been obtained for necessary work on the newer of the two vehicles and an additional $400.00 is included as a modest contingency for unforseen repairs to either vehicle. The employee auto allowance was also increased to represent higher fuel costs.	

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	Medical Examiner
COJ	Public Safety
Budget Year	2027

Service / Program	Describe non-mandated service or program.
The Medical Examiner's Office is a mandated program. Currently the only non-mandated budget items are training and providing service to Vilas and Forest Counties. Oneida County has a contract to provide services to Forest and Vilas County. If the contracts with Vilas and Forest County were eliminated this would eliminate approximately $40,0000 in expenses and would eliminate approximately $144,000.00 in revenue.	

COJ	Summarize COJ feedback regarding service or program.

Fiscal Impact	Describe current year funding source & amount.
The Medical Examiner's office will not be receiving any tax levy in 2027. The Medical Examiner brings in revenue from the public and from Vilas and Forest Counties.	

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.
There currently is $2000 budgeted for training. There could also be a cut to staff wages if Oneida County were to eliminate the contracts with Vilas and Forest Counties.	

Service Impact	Explain the operational and service impact if budget cut occurs.
The Medical Examiner's Office had complete turnover in 2025. The $2000 in training is to continue to allow staff to be better trained in death investigations to better serve the public. Eliminating the training hinders LTE staff and the Chief Medical Examiner's knowledge expanding	

Misc.	If applicable, use this area to provide additional information.

MEDICAL EXAMINER, DEPT 28

TITLE	2022	2023	2024	2025	2026	2027 PROPOSED	CHANGE
CHIEF DEP. MED. EXMNR - LTE	0.25	0.25	0.25	0.25	0.25	0.25	-
CHIEF DEPUTY MEDICAL EXMNR	1.00	1.00	1.00	1.00	0.10	0.10	
MEDICAL EXAMINER	1.00	1.00	1.00	1.00	1.00	1.00	-
TOTAL	2.25	2.25	2.25	2.25	1.35	1.35	-

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - MEDICAL DEPT 28							
LINE ITEM DETAIL							
101.28.51270.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
101.28.51270.461030	PUBLIC CHGS-MED EXAMINER FEE (R)	115,000.00	125,000.00	92%	115,000.00	112,515.00	133,970.11
101.28.51270.461031	PUBLIC CHGS-MED EX ORGAN (R)	-	2,500.00	0%	-	-	6,450.00
101.28.51270.472112	INTERGOV CHGS-MEDICAL EXAMIN (R)	144,657.00	140,443.48	103%	140,442.50	151,503.22	147,090.47
101.28.51270.483100	SALE OF FIXED ASSETS (R)	-	-	0%	-	-	-
101.28.51270.489150	REIMBURSEMENT OF EXPENDITURE (R)	-	-	0%	-	-	-
101.28.51270.493123	APPL CONT APPN-ME VEHICLE (R)	-	-	0%	-	-	-
	TOTAL REVENUE	259,657.00	267,943.48	97%	255,442.50	264,018.22	287,510.58
101.28.51270.511101	SALARIES-PERM EMPLOYEE (E)	77,000.00	72,800.00	106%	72,800.00	76,818.57	148,859.79
101.28.51270.511102	WAGES-PERM EMPLOYEE (E)	-	-	0%	-	8,990.88	-
101.28.51270.511103	OVERTIME WAGES (E)	-	-	0%	-	982.24	-
101.28.51270.511104	WAGES-PART-TIME EMPLOYEE (E)	6,000.00	6,000.00	100%	6,000.00	-	9,200.00
101.28.51270.511105	WAGES-LIMITED TERM EMPLOYEE (E)	40,000.00	40,000.00	100%	40,000.00	33,664.70	2,366.85
101.28.51270.511107	CALL PAY (E)	-	1,000.00	0%	-	824.04	6,180.00
101.28.51270.511205	HOLIDAY WORKED PAY (E)	1,000.00	1,000.00	100%	1,000.00	134.97	2,272.42
101.28.51270.512001	SOCIAL SECURITY (E)	12,600.00	9,100.00	138%	9,100.00	9,235.45	12,801.30
101.28.51270.512002	RETIREMENT-EMPLOYER'S SHARE (E)	6,000.00	5,300.00	113%	5,300.00	5,939.30	10,430.34
101.28.51270.512004	HEALTH/DENTAL INSURANCE (E)	23,000.00	36,750.00	63%	36,750.00	24,956.24	60,503.35
101.28.51270.512005	LIFE INSURANCE (E)	500.00	500.00	100%	500.00	69.61	192.39
101.28.51270.512006	WORKER'S COMPENSATION (E)	5,700.00	4,100.00	139%	4,100.00	3,089.54	3,811.23
101.28.51270.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.28.51270.521103	PATHOLOGY (E)	50,000.00	35,000.00	143%	50,000.00	44,324.25	27,804.50
101.28.51270.522005	TELEPHONE AND FAX (E)	2,500.00	2,500.00	100%	2,500.00	2,811.77	2,507.11
101.28.51270.523306	AMBULANCE, CLINIC & HOSP SVC (E)	-	-	0%	-	-	-
101.28.51270.531101	POSTAGE AND BOX RENT (E)	320.00	320.00	100%	320.00	322.27	160.17
101.28.51270.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	-	-
101.28.51270.531103	CENTRAL PURCHASING (E)	5,000.00	5,000.00	100%	5,000.00	1,197.31	5,693.75
101.28.51270.531204	ADVERTISING (E)	-	-	0%	-	-	-
101.28.51270.531301	TRAINING/CONFERENCE FEES (E)	2,000.00	2,000.00	100%	2,000.00	824.00	1,421.70
101.28.51270.531302	EMPLOYEE AUTO ALLOWANCE (E)	5,000.00	4,000.00	125%	5,000.00	6,449.52	2,018.84
101.28.51270.531305	MEALS LODGING & MISC TRAVEL (E)	300.00	300.00	100%	300.00	259.00	-
101.28.51270.531501	GASOLINE MOTOR OIL ETC (E)	3,000.00	3,000.00	100%	3,000.00	2,601.78	3,186.72
101.28.51270.531502	MOTOR VEHICLE PARTSPLIES (E)	1,500.00	500.00	300%	1,500.00	1,339.36	965.58
101.28.51270.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	-	115.00

101.28.51270.699001	AUTOMOTIVE EQUIPMENT (E)	-	-	0%	-	884.21	-
101.28.51270.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
	TOTAL EXPENDITURES	**241,420.00**	**229,170.00**	**105%**	**245,170.00**	**225,719.01**	**300,491.04**

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

JUDICIAL (BRANCH 1 & 2), DEPT. 60 & 62
The State of Wisconsin administrative structure of the court system is governed by the Wisconsin Constitution, State Statutes, and Supreme Court Rulings. Judges are elected in each of the 72 counties to countywide six-year terms in non-partisan elections. Oneida County has two elected judges that are supported by county-funded administrators and / or assistants. Probate falls under the judicial department, and assists lawyers, judges and the public in probate, guardianship, mental health commitment, adoption and termination of parental rights files.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	Circuit Court - Branch I
COJ	Public Safety
Budget Year	2027

Goal	State goal; should be short and concise
Continue attempts to recoup Guardian ad Litem fees in family cases from parent sand court-appointed attorney fees from defendants.	

COJ	Summarize COJ support / feedback regarding stated goal.

Strategy	Explain budget year strategies to accomplish goal.
Follow review system to request repayments from parties in family/paternity cases and defendants. Continue work with Clerk of Courts to pursue advanced collection procedures (i.e., collection agencies, tax intercept).	

Resources	Provide detail on resources necessary to implement strategies.
Branch staff should monitor repayment of funds and work with Clerk of Courts so more aggressive collection techniques can be pursued as necessary. This should not incur any additional expense but may result in increased collections.	

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.
Ongoing goal is to recoup funds from family and criminal cases to subsidize items in Branch's budget that are necessitated by statute (i.e., appointment of GAL in CHIPS cases, medical reports in mental and guardiaship cases).	

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

Purpose: Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Circuit Court - Branch I
COJ	Public Safety
Est. for Year End Date	12/31/2026

Variance	Discuss any signficiant variances in year-end estimate vs. budget
Branch I anticipates that there will be no significant variances. As of end of July 2026, there are three line items that are over budget: (1) Wages and the associated payroll withholding items; (2) Membership dues by $3; and (3) Medical services by $835 due to an increase in NGI pleas, with a cost of $7,000 or more each; it is anticipated that any shortfall will be covered by overages in other line items for Br. I.	

Misc.	If applicable, use this area to provide additional information

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Purpose: Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Circuit Court - Branch I
COJ	Public Safety
Budget Year	1/1/2027 - 12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	No
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	Yes

Revenues	Discuss any variances from prior year budget

Expenses	Discuss any variances from prior year budget.
	The line item for the Law Clerk who works with the Judges is subject to revision. Branch I requests that the amount be moved to the line item for court-appointed attorneys. In past years, this budget amount represented 50% of the Clerk's salary of $56,400 because the amount was split with Vilas County. Each Oneida County branch was responsible for 25% of salary. Due to lack of interest in the position at this salary point, the position has been unfilled since May 2025. Vilas County has made the decision to terminate its Law Clerk position. Branch I requests that the budget amount remain in place to supplement costs incurred by having court commissioners and outside counsel assist the judges with

Oneida County

2027 BUDGET FORM

MANDATED SERVICES LOSS OF FUNDING

Purpose: Identify mandated service and / or program subject to anticipated loss or reduction in federal, state, or other non-tax levy funding.

	Description
Department(s)	Circuit Court - Branch I
COJ	Public Safety
Budget Year	2027

Service / Program — **Describe mandated service or program.** *(statutory reference if applicable)*

The 2026 budget included an extra payment of $36,500 by the State of Wisconsin to compensate counties for additional expenses for court-appointed attorney fees. Currently, Branch I has an excess of $40,000 in the budget due to that additional payment of $36,500. It is unknown whether or not this amount will be part of the 2027 State budget.

COJ — **Summarize COJ feedback regarding service or program.**

Fiscal Impact — **Describe current year funding source & amount.**

Department Cuts — **Provide detail on non-mandated budget cuts to shift funds.**

Subsidy Justification — **Justify inceased tax levy subsidy to offset funding losses.**

Misc. — **If applicable, use this area to provide additional information.**

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	Circuit Court - Branch I
COJ	Public Safety
Budget Year	2027

Service / Program — **Describe non-mandated service or program.**

Court-appointed attorneys are at the Court's discretion when a Defendant is not eligible for State Public Defender but still falls within the poverty guidelines for appointment. Defendants are then required to reimburse the County for services provided. However, there are also instances when the SPD cannot assign an attorney due to conflicts or attorney caseload. (continued at Misc., below)

COJ — **Summarize COJ feedback regarding service or program.**

Fiscal Impact — **Describe current year funding source & amount.**

Court-appointed attorneys are at the Court's discretion. Appointments are made by Judge Schiek when a Defendant is not eligible for State Public Defender but still falls within certain poverty guidelines. In that instance, Defendants are required to reimburse the County for these services. (continued at Misc., below)

Department Cuts — **Provide detail on non-mandated budget cuts to reduce budget request.**

Aggressive collection efforts are made by the Clerk of Court's office to recover fees paid to court-appointed attorneys, including collection agencies and tax-intercept programs.

Service Impact — **Explain the operational and service impact if budget cut occurs.**

If Defendants are not provided with counsel, cases will become backlogged in the Circuit Court system, resulting in delays in Defendant rights and justice for victims.

Misc. — **If applicable, use this area to provide additional information.**

Service/Fiscal cont'd: If the Court appoints because the SPD is unable to, no reimbursement is requested from the Defendant, and the additional CCSP funds received by the State are used to cover those fees. The 2026 budget included an extra payment of $36,500 by the State to compensate counties for additional expenses for court-appointed attorney fees. Currently, Branch I has an excess of $40,000 in the budget due to that extra payment of $36,500. It is unknown whether this amount will be part of the 2027 State budget.

CIRCUIT COURT I, DEPT 60

TITLE	2023	2024	2025	2026	2027 PROPOSED	CHANGE
JUV CLRK/ASST REG OF PROBATE	1.00	1.00	1.00	1.00	1.00	-
LTE - LAW CLERK	0.25	0.25	0.25	0.25	-	-
PROBATE REGISTRAR	1.00	1.00	1.00	1.00	1.00	-
PROGRAM ASSISTANT	1.00	1.00	1.00	1.00	1.00	-
TOTAL	3.25	3.25	3.25	3.25	3.00	-

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	Circuit Court Branch II
COJ	Public Safety Committee
Budget Year	2027

Goal — State goal; should be short and concise.

The County Circuit Court is constitutionally and statutorily mandated (see Wis. Const. Art. VII and Wis. Stats. 753). The State Courts Office sets dedlines for case processing and the Supreme Court establishes ethical rules for timely decisions. The goal of the circuit court is to meet these deadlines and ethical rules while issuing accurate decisions and being respectful to litigants.

COJ — Summarize COJ support / feedback regarding stated goal.

Strategy — Explain budget year strategies to accomplish goal.

The proposed circuit court budget generally includes five expenditures: 1. Full-time county employee (Judicial Assistant) for daily operations. 2. Two part-time LTE positions for a law clerk and law intern to assist with legal research and writing decisions. 3. Mandatory and discretionary court appointed adversary counsel and Guardians ad Litem (GALs) as well as court commissioner mediation and other services. 4. Payments to doctors for mandatory evaluations of litigants. 5. Office supplies and miscellaneous but necessary expenses.

Resources — Provide detail on resources necessary to implement strategies.

Because the number and type of cases filed are beyond the Court's control, flexibility is needed to be able to respond to litigation needs, advancing technology that has impacted the complexity of legal filings and research, and dynamics within other agencies (like the under staffing of the State Public Defender's Office, for example).

Timeline & Benefits — Discuss is the timeline & benefits to Oneida County once the goal is met.

Misc. — If applicable, use this area to provide additional information.

The Judicial Assistant will work with the Clerk's Office to maximize recoupment of funds from GAL and court appointed counsel when allowed by law. Other than this reimbursement from litigants, there is virtually no way for the Court to control any of the available revenue streams.

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Purpose: Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Circuit Court Branch II
COJ	Public Safety
Budget Year	1/1/2027 - 12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	No
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	Yes

Revenues	Discuss any variances from prior year budget
It is anticpated that revenues will remain steady for 2027 from 2026. Circuit Court judicial assistants will continue to work with the Clerk of Court's office to collect GAL fees from parties in family matters and court-appointed attorney fees from defendants. In addition, the 2026-2027 State Budget increases the statewide circuit court budget by $10 million in each year of the biennium for additional support to counties.	

Expenses	Discuss any variances from prior year budget.
Branch II is not requesting any increase in its budget, except for wages and the accompanying payouts for FICA, pension, etc. The two largest budget items are Guardian ad Litem and medical epenses (doctor exams), both of which are mandated by statute. Court-appointed attorney fees are necessary to ensure that low-income Defendants are represented (when not eligible for State Public Defender) so that their cases can move expeditiously through the court system. Mediation services are invaluable in family cases as the mediators are able to resolve custody and placement.	

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	Circuit Court Branch II
COJ	Public Safety
Budget Year	2027

Service / Program	Describe non-mandated service or program.
Court-appointed attorneys technically are at the discretion of the Court. These court appointments are made by Judge Sowinski when a Defendant is not eligible for State Public Defender representationbut still falls within the proverty guidelines by court-appointed attorneys. Appointing counsel often results in more efficient processing of cases, and reiimbursement by the Defendant is ordered.	

COJ	Summarize COJ feedback regarding service or program.

Fiscal Impact	Describe current year funding source & amount.
Branch II scrutinizes all petitions for court-appointed attorneys, currently funded via a state allocation of $52,200.00	

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.
As this service is currently funded with state dollars, there is no reason to cur or eliminate this essential service.	

Service Impact	Explain the operational and service impact if budget cut occurs.
If Defendants are not provided with counsel, cases will become backlogged in the Circuit Court system, resulting in delays inDefendant rights and justice for victims.	

Misc.	If applicable, use this area to provide additional information.
N/A	

Circuit Court II, Dept 62

TITLE	2023	2024	2025	2026	2027 PROPOSED	CHANGE
LTE-LAW	.25	.25	.25	.25	.13	
LTE LAW	-	-	-	-	.13	
PROGRAM ASSISTANT	1	1	1	1	1	
TOTAL	1.25	1.25	1.25	1.25	1.26	

GENERAL FUND - CIRCUIT COURT BRANCH I

LINE ITEM DETAIL

101.60.51210.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
101.60.51210.435101	STATE AID-COURT SYSTEM (R)	89,750.00	108,000.00	83%	107,934.00	89,761.50	71,537.00
101.60.51210.435107	STATE AID-GUARDIAN AD LITEM (R)	26,864.00	26,864.00	100%	26,900.00	26,957.50	26,864.00
101.60.51210.435116	STATE AID-GAL 4E CHIP (R)	-	-	0%	1,964.30	5,411.70	4,806.77
101.60.51210.461010	PUBLIC CHGS-MEDIATION FEES (R)	-	-	0%	-	-	36.08
101.60.51210.461403	PUBLIC CHGS-GUARDIAN AD LITE (R)	12,229.00	12,229.00	100%	15,000.00	19,526.67	16,430.29
101.60.51210.461404	PUBLIC CHGS-COURT APPT ATTY (R)	12,654.00	12,654.00	100%	8,000.00	5,303.51	15,768.60
101.60.51210.472113	INTERGOV CHGS-LAW CLERK (R)	-	29,120.00	0%	-	10,393.35	12,196.64
101.60.51210.489140	REIMB PRIOR YR EXPENDITURE (R)	-	-	0%	-	-	-
101.60.51230.461500	PUBLIC CHGS-PROBATE FEES (R)	18,000.00	18,000.00	100%	-	19,133.29	20,683.50
	TOTAL REVENUE	**159,497.00**	**206,867.00**	**77%**	**159,798.30**	**176,487.52**	**168,322.88**
101.60.51210.511102	WAGES-PERM EMPLOYEE (E)	70,200.00	63,500.00	111%	67,336.00	61,654.09	67,877.48
101.60.51210.511103	OVERTIME WAGES (E)	-	-	0%	-	-	156.75
101.60.51210.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	33,550.00	0%	5,000.00	17,565.00	24,111.50
101.60.51210.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
101.60.51210.512001	SOCIAL SECURITY (E)	5,400.00	7,750.00	70%	4,751.00	5,283.12	6,521.32
101.60.51210.512002	RETIREMENT-EMPLOYER'S SHARE (E)	5,100.00	4,950.00	103%	4,852.00	4,131.89	4,355.20
101.60.51210.512003	RETIREMENT-EMPLOYEE'S SHA (E)	-	-	0%	-	-	-
101.60.51210.512004	HEALTH/DENTAL INSURANCE (E)	15,500.00	15,500.00	100%	28,636.00	25,169.79	18,940.91
101.60.51210.512005	LIFE INSURANCE (E)	400.00	415.00	96%	407.00	399.63	386.25
101.60.51210.512006	WORKER'S COMPENSATION (E)	100.00	165.00	61%	108.00	124.45	121.63
101.60.51210.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.60.51210.512018	CASH IN LIEU OF HEALTH IN (E)	-	-	0%	-	-	670.00
101.60.51210.521101	MEDICAL SERVICES (E)	35,000.00	35,000.00	100%	45,000.00	32,089.25	48,077.18
101.60.51210.521202	GUARDIAN AD LITEM (E)	60,000.00	60,000.00	100%	47,000.00	51,056.18	63,793.05
101.60.51210.521203	FAMILY COURT COMMISSIONER (E)	-	-	0%	-	-	-
101.60.51210.521204	MEDIATION SERVICES (E)	7,800.00	11,900.00	66%	6,000.00	3,551.86	3,750.00
101.60.51210.521206	COURT APPOINTED ATTORNEY (E)	67,450.00	71,600.00	94%	29,500.00	20,384.51	28,179.87
101.60.51210.522005	TELEPHONE AND FAX (E)	1,200.00	1,200.00	100%	250.00	-	-
101.60.51210.523203	MACY AND EQUIP SVC CONTRACTS (E)	1,200.00	1,200.00	100%	250.00	-	225.00
101.60.51210.523301	TRANSCRIPTIONS (E)	1,600.00	1,600.00	100%	1,500.00	1,200.50	917.09
101.60.51210.531101	POSTAGE AND BOX RENT (E)	1,000.00	1,000.00	100%	800.00	745.48	463.89
101.60.51210.531102	PRINTING AND DUPLICATION (E)	50.00	50.00	100%	50.00	2.91	1.66
101.60.51210.531103	CENTRAL PURCHASING (E)	1,000.00	1,000.00	100%	1,000.00	397.52	518.98
101.60.51210.531202	SUBSCRIPTIONS (E)	1,750.00	1,756.00	100%	1,750.00	725.40	700.47
101.60.51210.531203	MEMBERSHIP DUES (E)	425.00	400.00	106%	403.00	403.00	371.00
101.60.51210.531204	ADVERTISING (E)	140.00	140.00	100%	400.00	292.80	-

101.60.51210.531301	TRAINING/CONFERENCE FEES (E)	50.00	50.00	100%	50.00	-	-
101.60.51210.531302	EMPLOYEE AUTO ALLOWANCE (E)	50.00	50.00	100%	50.00	84.00	41.54
101.60.51210.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.60.51210.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	-	-
101.60.51210.531755	PROFESSIONAL LIABILITY (E)	-	-	0%	-	-	-
101.60.51210.531901	OTHER SUPPLIES & EXPENSES (E)	50.00	50.00	100%	-	-	55.17
101.60.51230.511101	SALARIES-PERM EMPLOYEE (E)	-	-	0%	-	-	-
101.60.51230.511102	WAGES-PERM EMPLOYEE (E)	135,600.00	138,600.00	98%	139,514.00	134,180.11	126,631.10
101.60.51230.511103	OVERTIME WAGES (E)	-	-	0%	-	-	23.11
101.60.51230.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	(2,550.00)	0%	-	-	-
101.60.51230.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
101.60.51230.512001	SOCIAL SECURITY (E)	10,400.00	10,600.00	98%	10,328.00	9,995.28	9,546.93
101.60.51230.512002	RETIREMENT-EMPLOYER'S SHARE (E)	9,800.00	10,000.00	98%	10,051.00	8,991.85	8,740.81
101.60.51230.512004	HEALTH/DENTAL INSURANCE (E)	31,000.00	32,000.00	97%	41,107.00	30,467.22	11,523.90
101.60.51230.512005	LIFE INSURANCE (E)	800.00	900.00	89%	864.00	865.99	795.01
101.60.51230.512006	WORKER'S COMPENSATION (E)	300.00	400.00	75%	224.00	220.02	172.46
101.60.51230.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.60.51230.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.60.51230.512018	CASH IN LIEU OF HEALTH INS (E)	600.00	-	100%	600.00	400.00	-
101.60.51230.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
101.60.51230.522005	TELEPHONE AND FAX (E)	350.00	350.00	100%	350.00	-	-
101.60.51230.523203	MACY AND EQUIP SVC CONTRACTS (E)	100.00	100.00	100%	85.00	85.00	-
101.60.51230.531101	POSTAGE AND BOX RENT (E)	1,250.00	1,250.00	100%	1,250.00	1,801.33	1,296.54
101.60.51230.531102	PRINTING AND DUPLICATION (E)	50.00	50.00	100%	50.00	0.14	6.71
101.60.51230.531103	CENTRAL PURCHASING (E)	1,000.00	1,000.00	100%	1,000.00	831.06	654.10
101.60.51230.531203	MEMBERSHIP DUES (E)	155.00	155.00	100%	155.00	155.00	155.00
101.60.51230.531204	ADVERTISING (E)	-	-	0%	-	-	-
101.60.51230.531301	TRAINING/CONFERENCE FEES (E)	100.00	100.00	100%	100.00	100.00	100.00
101.60.51230.531302	EMPLOYEE AUTO ALLOWANCE (E)	500.00	500.00	100%	500.00	184.80	241.20
101.60.51230.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.60.51230.531305	MEALS LODGING & MISC TRAVEL (E)	500.00	500.00	100%	500.00	691.00	634.00
101.60.51230.531901	OTHER SUPPLIES & EXPENSES (E)	50.00	50.00	100%	50.00	-	-
101.60.51240.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	-	0%	-	-	-
101.60.51240.521201	LEGAL SERVICES (E)	50,000.00	50,000.00	100%	50,000.00	50,250.00	47,750.00
101.60.51240.522005	TELEPHONE AND FAX (E)	300.00	300.00	100%	300.00	-	-
101.60.51240.523301	TRANSCRIPTIONS (E)	300.00	300.00	100%	300.00	56.00	102.00
101.60.51240.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	-
	TOTAL EXPENDITURES	518,620.00	557,431.00	93%	502,421.00	464,536.18	478,608.81

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - CIRCUIT COURT BRANCH II DEPT 62							
LINE ITEM DETAIL							
101.62.51211.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
101.62.51211.435101	STATE AID-COURT SYSTEM (R)	107,934.00	108,036.00	100%	107,934.00	89,761.50	71,537.00
101.62.51211.435107	STATE AID-GUARDIAN AD LITEM (R)	26,900.00	26,657.00	101%	26,900.00	26,957.50	26,864.00
101.62.51211.435116	STATE AID-GAL 4E CHIP (R)	12,100.00	12,100.00	100%	12,100.00	11,837.80	7,419.50
101.62.51211.461010	PUBLIC CHGS-MEDIATION FEES (R)	-	-	0%	-	-	70.82
101.62.51211.461403	PUBLIC CHGS-GUARDIAN AD LITE (R)	12,400.00	12,400.00	100%	12,400.00	16,853.40	11,944.67
101.62.51211.461404	PUBLIC CHGS-COURT APPT ATTY (R)	6,600.00	6,600.00	100%	6,600.00	5,233.32	14,271.46
101.62.51211.472113	INTERGOV CHGS-LAW CLERK (R)	-	-	0%	-	-	-
	TOTAL REVENUE	**165,934.00**	**165,793.00**	**100%**	**165,934.00**	**150,643.52**	**132,107.45**
101.62.51211.511102	WAGES-PERM EMPLOYEE (E)	68,600.00	63,683.00	108%	66,065.00	73,716.21	59,293.60
101.62.51211.511103	OVERTIME WAGES (E)	-	-	0%	-	-	-
101.62.51211.511105	WAGES-LIMITED TERM EMPLOYEE (E)	16,200.00	14,100.00	115%	-	17,668.50	13,758.50
101.62.51211.512001	SOCIAL SECURITY (E)	5,200.00	5,800.00	90%	5,200.00	6,778.63	5,098.31
101.62.51211.512002	RETIREMENT-EMPLOYER'S SHARE (E)	5,000.00	5,515.00	91%	5,000.00	3,604.42	4,092.07
101.62.51211.512003	RETIREMENT-EMPLOYEE'S SHA (E)	-	-	0%	-	-	-
101.62.51211.512004	HEALTH/DENTAL INSURANCE (E)	-	35,000.00	46%	-	26,767.60	22,049.57
101.62.51211.512005	LIFE INSURANCE (E)	400.00	259.00	154%	400.00	165.08	318.87
101.62.51211.512006	WORKER'S COMPENSATION (E)	100.00	76.00	132%	100.00	112.16	463.48
101.62.51211.512007	INCOME CONTINUATION INS (E)	102.00	102.00	100%	-	-	-
101.62.51211.512017	RETIREE HEALTH INSURANCE (E)	-	-	0%	-	5,379.00	-
101.62.51211.512018	CASH IN LIEU OF HEALTH IN (E)	1,200.00	-	100%	3,600.00	300.00	330.00
101.62.51211.521101	MEDICAL SERVICES (E)	50,000.00	50,000.00	100%	50,000.00	38,987.00	45,049.00
101.62.51211.521202	GUARDIAN AD LITEM (E)	65,000.00	65,000.00	100%	-	78,167.47	71,684.17
101.62.51211.521204	MEDIATION SERVICES (E)	7,100.00	7,100.00	100%	7,100.00	4,225.00	2,501.76
101.62.51211.521206	COURT APPOINTED ATTORNEY (E)	52,200.00	52,200.00	100%	52,200.00	36,660.28	33,945.45
101.62.51211.522005	TELEPHONE AND FAX (E)	1,000.00	1,000.00	100%	1,000.00	-	-
101.62.51211.523301	TRANSCRIPTIONS (E)	1,500.00	1,500.00	100%	1,500.00	1,487.00	1,786.73
101.62.51211.531101	POSTAGE AND BOX RENT (E)	1,500.00	1,500.00	100%	1,500.00	538.53	487.28
101.62.51211.531102	PRINTING AND DUPLICATION (E)	300.00	300.00	100%	300.00	105.59	51.43
101.62.51211.531103	CENTRAL PURCHASING (E)	1,200.00	1,200.00	100%	1,200.00	945.10	659.95
101.62.51211.531202	SUBSCRIPTIONS (E)	600.00	600.00	100%	600.00	60.00	60.00
101.62.51211.531204	ADVERTISING (E)	100.00	100.00	100%	-	-	-
101.62.51211.531302	EMPLOYEE AUTO ALLOWANCE (E)	200.00	200.00	100%	-	32.90	-
101.62.51211.531305	MEALS LODGING & MISC TRAVEL (E)	164.00	164.00	100%	-	-	-

101.62.51211.531761	OFFICIALS BONDS & NOTARY (E)	50.00	50.00	100%	-	50.00	-
101.62.51211.531901	OTHER SUPPLIES & EXPENSES (E)	350.00	350.00	100%	-	30.00	-
	TOTAL EXPENDITURES	**278,066.00**	**305,799.00**	**91%**	**195,765.00**	**295,780.47**	**261,630.17**

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

DISTRICT ATTORNEY, DEPARTMENT 14

The District Attorney is the head law enforcement officer in Oneida County and in this capacity, she and her staff work with the Oneida County Sheriff's Department, the Wisconsin State Patrol and local police departments to ensure the effective, efficient and uniform enforcement of the criminal laws and the administration of criminal justice throughout the county.

The mission of the Oneida County District Attorney's Office is to use all reasonable and lawful diligence to hold accountable those who violate the law; to ensure that crime victims are treated with fairness, dignity and respect; and to maintain safety and obtain justice for the residents of Oneida County.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	District Attorney's Office
COJ	Public Safety
Budget Year	2027

Goal	State goal; should be short and concise.
Save the County money! I do this by continulously evaluating the processes and procedures in our office that incur costs. For example, I have improved on how we serve subpoenas which has reduced the cost of service in my budget.	

COJ	Summarize COJ support / feedback regarding stated goal.
No feedback	

Strategy	Explain budget year strategies to accomplish goal.
Discuss with staff how we can change and improve processes and procedures to make my office more efficient, thereby reducing costs.	

Resources	Provide detail on resources necessary to implement strategies.
No additional resources are necessary.	

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.
My office is always trying to improve on efficiency, which ultimately save time and costs to the county.	

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

***Purpose:** Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.*

	Description
Department(s)	District Attorney's Office
COJ	Public Safety
Est. for Year End Date	12/31/2026

Variance	Discuss any signficiant variances in year-end estimate vs. budget
Health and dental insurance, I will be over budget by approximately $15,000. Expert witnesses I will be under budget by $5,000 and Other professional fees I will be under budget by apprixmately $7,500. I will be significantlly under budget for expert witnesses and other professional fees because I had two homicide jury trials that were resolved and/or rescheduled until 2027. Paper service I will be under budget by approximately $9,000 due to a change in office procedure, making how we complete service more cost efficient.	

Misc.	If applicable, use this area to provide additional information

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

***Purpose:** Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.*

	Description
Department(s)	District Attorney's Office
COJ	Public Safety
Budget Year	1/1/2027 - 12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	No
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	No

Revenues	Discuss any variances from prior year budget
Revenues will remain about the same.	

Expenses	Discuss any variances from prior year budget.
Employee wages and benefits will result in a negative variance due to step increases and cost of living increase. Central purchasing will result in small negative variance due to inflation. Training, meals and mileage will result in a negative variance as a result of both Ben and I attending conference this year.	

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	District Attorney
COJ	Public Safety
Budget Year	2027

Service / Program	Describe non-mandated service or program.
We can request assistance from DOJ to help with complex cases including but not limited to homicides, sexual assaults and drug conspiracies. I exercise discretion when requesting assistance but only request assistance if the complexity of the case exceeds my offices knowledge and experience.	

COJ	Summarize COJ feedback regarding service or program.
No feedback	

Fiscal Impact	Describe current year funding source & amount.
Currently I have $8,000 allocated for for DOJ assist. Our office is responsbile for mileage, hotel, and meals if an AAG has to travel to attend hearings and/or trial. AAGs attend hearings via zoom to the extent possible to help save on costs.	

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.
Currently DOJ has assigned an Assistant Attorney General to assist ADA Ben Meyer on a drug conspiracy case involving 8 co-defendants. Requesting an assist is optional but DOJ provides many more resources and experience that assist us in securing guilty convictions.	

Service Impact	Explain the operational and service impact if budget cut occurs.
If the county boards decides to cut $8,000 for DOJ assistance, we would lose the experience and resources DOJ provides thereby making our office more efficient. Essentially, it would take us significantly more time to prepare for contested motion hearings and trial, in turn, that may reduce the amount of time we can spend on other cases that require our attention.	

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

MANDATED SERVICES LOSS OF FUNDING

Purpose: Identify mandated service and / or program subject to anticipated loss or reduction in federal, state, or other non-tax levy funding.

	Description
Department(s)	District Attorney's Office
COJ	Public Safety
Budget Year	2027

Service / Program — **Describe mandated service or program.** *(statutory reference if applicable)*

The victim/witness coordinator is support staff that is required by Wis. Ch. 950. The victim/witness coordinator is the primary point of contact for individuals who have been victims of crimes. This service is required by statute and ensures our office is in compliance with Marsy's law.

COJ — **Summarize COJ feedback regarding service or program.**

No feedback

Fiscal Impact — **Describe current year funding source & amount.**

In accordance with Wis. Ch. 950, the costs of providing victim and witness services are paid for by the county, but the county is eligible to receive reimbursement from the state for the costs incurred in providing those services. The funding for state reimbursement of Crime Victim & Witness Assistance Programs is a combination of general purpose revenue, victim witness surcharge, and penalty surcharge program.

Department Cuts — **Provide detail on non-mandated budget cuts to shift funds.**

I do not expect reimbursement rates to vary, if at all, much below 50% and therefore will not need to shift funds.

Subsidy Justification — **Justify inceased tax levy subsidy to offset funding losses.**

N/A

Misc. — **If applicable, use this area to provide additional information.**

DISTRICT ATTORNEY, DEPT 14

TITLE	2022	2023	2024	2025	2026	2027 PROPOSED	CHANGE	FUND
ADMINISTRATIVE SUPPORT	2.00	2.00	2.00	3.00	3.00	3.00	-	101
VICTIM WITNESS COORDINATOR	1.60	1.60	1.60	1.00	1.00	1.00	-	101
TOTAL	3.60	3.60	3.60	4.00	4.00	4.00	-	

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - DISTRICT ATTORNEY DEPT 14							
LINE ITEM DETAIL							
101.14.51310.435102	STATE AID-VICTIM WITNESS (R)	-	-	0%	-	-	48,915.67
101.14.51310.452910	DA RESTITUTION (R)	-	-	0%	-	-	-
101.14.51310.461002	PUBLIC CHGS-DUPLICATION FEES (R)	1,000.00	1,000.00	100%	1,000.00	1,366.70	1,807.00
101.14.51310.461005	PUBLIC CHGS- DUP FEE PRIV ATNY (R)	1,000.00	750.00	133%	1,000.00	1,096.40	489.10
101.14.51310.461006	PUBLIC CHGS- DUP FEE OPEN RCRD (R)	5.00	5.00	100%	5.00	-	137.37
101.14.51310.461600	PUBLIC CHGS-DIST ATTY FEE (R)	-	-	0%	-	-	-
101.14.51310.485500	CONTRIBUTION-CRIMINAL DIVERS (R)	-	-	0%	-	-	-
101.14.51311.435102	STATE AID-VICTIM WITNESS (R)	45,000.00	44,450.00	101%	38,500.00	42,360.48	28,464.63
	TOTAL REVENUE	**47,005.00**	**46,205.00**	**102%**	**40,505.00**	**44,823.58**	**79,813.77**
101.14.51310.511102	WAGES-PERM EMPLOYEE (E)	158,600.00	151,200.00	105%	151,200.00	127,002.95	140,335.28
101.14.51310.511103	OVERTIME WAGES (E)	-	-	0%	-	-	-
101.14.51310.511104	WAGES-PART-TIME EMPLOYEE (E)	-	-	0%	-	-	20,098.60
101.14.51310.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	-	0%	-	-	-
101.14.51310.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
101.14.51310.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	910.32	-
101.14.51310.512001	SOCIAL SECURITY (E)	13,500.00	11,500.00	117%	11,500.00	9,486.57	11,969.47
101.14.51310.512002	RETIREMENT-EMPLOYER'S SHARE (E)	13,000.00	10,900.00	119%	11,500.00	8,572.82	11,071.26
101.14.51310.512004	HEALTH/DENTAL INSURANCE (E)	73,009.00	69,000.00	106%	71,000.00	35,249.44	52,224.43
101.14.51310.512005	LIFE INSURANCE (E)	1,000.00	450.00	222%	400.00	342.75	374.00
101.14.51310.512006	WORKER'S COMPENSATION (E)	300.00	300.00	100%	300.00	208.67	1,576.10
101.14.51310.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.14.51310.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.14.51310.512018	CASH IN LIEU OF HEALTH INS (E)	-	700.00	0%	-	1,200.00	2,285.00
101.14.51310.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
101.14.51310.521205	EXPERT WITNESS (E)	5,000.00	5,000.00	100%	-	1,468.16	2,175.00
101.14.51310.521901	OTHER PROFESSIONAL SERVICES (E)	8,000.00	8,000.00	100%	1,000.00	964.24	335.75
101.14.51310.521903	CRIMINAL DIVERSION PROGRAM (E)	-	-	0%	-	-	-
101.14.51310.522005	TELEPHONE AND FAX (E)	-	-	0%	-	-	398.50
101.14.51310.523203	MACY AND EQUIP SVC CONTRACTS (E)	-	-	0%	-	-	-
101.14.51310.523301	TRANSCRIPTIONS (E)	550.00	550.00	100%	550.00	551.50	313.50
101.14.51310.523303	PAPER SERVICE (E)	15,000.00	20,000.00	75%	12,000.00	15,358.85	20,023.85
101.14.51310.523304	VICTIM/WITNESS SERVICES (E)	-	-	0%	-	-	-
101.14.51310.531101	POSTAGE AND BOX RENT (E)	3,000.00	2,000.00	150%	3,000.00	2,428.96	2,943.89
101.14.51310.531102	PRINTING AND DUPLICATION (E)	100.00	200.00	50%	100.00	77.29	180.85

101.14.51310.531103	CENTRAL PURCHASING (E)	4,000.00	2,846.60	141%	3,200.00	2,890.62	2,443.87
101.14.51310.531202	SUBSCRIPTIONS (E)	300.00	1,000.00	30%	300.00	2,341.60	484.37
101.14.51310.531203	MEMBERSHIP DUES (E)	1,500.00	2,058.00	73%	1,218.00	-	1,052.00
101.14.51310.531204	ADVERTISING (E)	-	-	0%	-	-	-
101.14.51310.531301	TRAINING/CONFERENCE FEES (E)	600.00	453.40	132%	300.00	435.00	555.00
101.14.51310.531302	EMPLOYEE AUTO ALLOWANCE (E)	300.00	300.00	100%	300.00	121.10	568.16
101.14.51310.531303	NON-EMPLOYEE AUTO ALLOWANCE (E)	500.00	-	100%	-	176.40	-
101.14.51310.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.14.51310.531305	MEALS LODGING & MISC TRAVEL (E)	700.00	700.00	100%	600.00	455.00	551.80
101.14.51311.511102	WAGES-PERM EMPLOYEE (E)	74,800.00	70,700.00	106%	70,700.00	69,031.95	19,558.01
101.14.51311.512001	SOCIAL SECURITY (E)	8,000.00	5,400.00	148%	5,700.00	5,500.77	2,059.69
101.14.51311.512002	RETIREMENT-EMPLOYER'S SHARE (E)	7,000.00	5,100.00	137%	5,100.00	4,626.10	1,775.75
101.14.51311.512004	HEALTH/DENTAL INSURANCE (E)	-	-	0%	-	-	-
101.14.51311.512005	LIFE INSURANCE (E)	100.00	200.00	50%	100.00	41.01	12.95
101.14.51311.512006	WORKER'S COMPENSATION (E)	2,000.00	2,500.00	80%	2,000.00	1,762.25	556.69
101.14.51311.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.14.51311.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.14.51311.512018	CASH IN LIEU OF HEALTH INS (E)	3,000.00	3,000.00	100%	3,000.00	3,000.00	1,060.00
101.14.51311.523304	VICTIM/WITNESS SERVICES (E)	300.00	-	100%	172.69	67.58	-
101.14.51311.531101	POSTAGE AND BOX RENT (E)	1,000.00	1,000.00	100%	1,000.00	1,076.11	483.11
101.14.51311.531102	PRINTING AND DUPLICATION (E)	-	150.00	0%	-	-	-
101.14.51311.531103	CENTRAL PURCHASING (E)	-	100.00	0%	-	(5.47)	52.22
101.14.51311.531202	SUBSCRIPTIONS (E)	-	-	0%	-	-	-
101.14.51311.531203	MEMBERSHIP DUES (E)	150.00	75.00	200%	100.00	50.00	-
101.14.51311.531204	ADVERTISING (E)	-	-	0%	-	-	-
101.14.51311.531301	TRAINING/CONFERENCE FEES (E)	150.00	75.00	200%	100.00	75.00	-
101.14.51311.531302	EMPLOYEE AUTO ALLOWANCE (E)	300.00	250.00	120%	174.00	278.60	-
101.14.51311.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.14.51311.531305	MEALS LODGING & MISC TRAVEL (E)	350.00	350.00	100%	302.00	110.00	-
	TOTAL EXPENDITURES	**396,109.00**	**376,058.00**	**105%**	**356,916.69**	**295,856.14**	**297,519.10**

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

***Purpose:** Provide narrative regarding variances between the 2025 amended budget and the request for the 2026 Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.*

	Description
Department(s)	Sheriff's Office
COJ	Public Safety
Budget Year	1/1/2027-12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the new year?	No
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	No

Revenues	Discuss any variances from prior year budget

Expenses	Discuss any variances from prior year budget.
	Non-personnel expenses: The cost for catered food increased due to annual contract increase. Gasoline expenses decreased due to downward trend in gas prices and less transports for warrants due to electronic court appearances.

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

SHERIFF & EMERGENCY MANAGEMENT, DEPT 46 & DEPT 16

The Office of Sheriff was created by the Wisconsin Constitution (Article VI, Section 4) and a Sheriff is elected to a four-year term. The Sheriff is a constitutional officer who is the Chief Law Enforcement Officer of the County as defined in the Wisconsin Statutes. Duties include enforcing state law and County ordinances, maintaining peace, operating the jail, and serving both criminal and civil process. In addition to the duties under Wisconsin Statute, the Oneida County Sheriff's Office serves processes, writs, precepts, and legal orders, manages the County's emergency medical services program, oversees the County's emergency management function, operates the County's Public Safety Answering Point (9-1-1 Center) and the Sheriff's Communications Center (i.e., Dispatch) for the entire county and performs all other duties required of the Sheriff by law.

Under the emergency management functions, the Sheriff's Office Emergency Services division manages any hazardous material spill response, develops emergency response plans, assists municipal departments with emergency response plans, and directs Oneida County emergency management activities during a disaster declaration.

OFFICE OF THE SHERIFF & EMERGENCY MANAGEMENT, DEPTS 16 & 46

TITLE	2023	2024	2025	2026	2027	CHANGE
CAPTAIN	2.00	2.00	2.00	2.00	2.00	-
CAPTAIN EMERGENCY SERV	1.00	1.00	1.00	1.00	1.00	-
CHIEF DEPUTY	1.00	1.00	1.00	1.00	1.00	-
COMMUNICATIONS LT	1.00	1.00	1.00	1.00	1.00	-
CORRECTIONS CAPTAIN	1.00	1.00	1.00	1.00	1.00	-
CORRECTIONS LIEUTENANT	1.00	1.00	-	-		-
CORRECTIONS OFFICER	20.00	20.00	19.00	19.00	19.00	-
CORRECTIONS SERGEANT	4.00	4.00	4.00	5.00	5.00	-
DEPUTY SHERIFF	23.00	23.00	23.00	23.00	23.00	-
DETECTIVE SERGEANT	5.00	5.00	5.00	5.00	5.00	-
E911 LEAD TELECOMMUNICATORS	2.00	2.00	2.00	2.00	2.00	-
E911 TELECOMMUNICATOR	11.00	11.00	11.00	11.00	11.00	-
FINANCE TECHNICIAN	1.00	1.00	1.00	1.00	1.00	-
LTE - VARIOUS TITLES, FUNCTION	1.00	1.00	1.00	1.00	1.00	-
MECHANIC	1.00	1.00	1.00	1.00	1.00	-
PAYROLL /CIVIL PRCSS TECH	1.00	1.00	1.00	1.00	1.00	-
PROGRAM ASST	1.00	1.00	1.00	1.00	1.00	-
PROPERTY MGT / EVIDENCE SPC	1.00	1.00	1.00	1.00	1.00	-
RADIO TECHNICIAN	1.00	1.00	1.00	1.00	1.00	-
RMS SUPPORT SPECIALIST	1.00	1.00	1.00	1.00	1.00	-
SERGEANT	6.00	6.00	6.00	6.00	6.00	-
SHERIFF	1.00	1.00	1.00	1.00	1.00	-
SUPPORT SERVICES LEAD	1.00	1.00	1.00	1.00	1.00	-
SUPPORT SRVCS ADMIN.	1.00	1.00	1.00	1.00	1.00	-
TECHNICAL SUPPORT	3.00	3.00	3.00	4.00	4.00	-
TOTAL	**92.00**	**92.00**	**90.00**	**92.00**	**92.00**	**-**

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Varinnce	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - SHERIFF'S DEPARTMENT							
LINE ITEM DETAIL							
101.16.52510.721025	OTHER FINC SOURE SUBSCRIPTION (E)	-	-	0%	-	(4,995.00)	-
101.46.52110.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
101.46.52110.435201	STATE AID-LAW ENFORCE TRNING (R)	12,000.00	12,000.00	100%	12,000.00	15,680.00	10,320.00
101.46.52110.435213	STATE AID-SAFETY/BODY ARMOR (R)	1,300.00	1,300.00	100%	1,300.00	541.00	-
101.46.52110.435214	STATE AID-NW COMM POLICING (R)	30,000.00	30,000.00	100%	30,805.00	30,289.00	30,221.00
101.46.52110.435228	STATE AID-EM SERV FED LANDS (R)	-	-	0%	-	-	-
101.46.52110.451950	PARKING ENFORCEMENT REVENE (R)	1,000.00	1,000.00	100%	1,000.00	1,389.00	1,548.00
101.46.52110.452900	SHERIFF RESTITUTION (R)	1,800.00	1,800.00	100%	1,800.00	266.65	529.85
101.46.52110.462002	PUBLIC CHGS-SHERIFF DUP F (R)	-	-	0%	-	-	(0.02)
101.46.52110.483400	SALE OF SALVAGE/VEHICLE/E (R)	-	177.00	0%	-	184,859.70	97,754.23
101.46.52110.485506	CONTRIBUTION-CRIME PREVENTIN (R)	-	-	0%	-	25.05	610.00
101.46.52110.489150	REIMBURSEMENT OF EXPENDITURE (R)	-	-	0%	-	-	-
101.46.52110.493016	APPL CONT APPR-SHERIFF VEHIC (R)	-	-	0%	-	-	-
101.46.52110.493021	APPL CONT APPR-JAIL ASSESSME (R)	-	-	0%	-	-	-
101.46.52110.493044	APPL CONT APPR-DARE CONTRIBU (R)	-	-	0%	-	-	-
101.46.52110.493046	APPL CONT APPR-CRIMINAL PREV (R)	-	-	0%	-	-	-
101.46.52110.493049	APPL CONT APPR-WATER PATROL (R)	-	-	0%	-	-	-
101.46.52110.493061	APPL CONT APPR-SNOMO PATROL (R)	-	-	0%	-	-	-
101.46.52110.493081	APPL CONT APPN-SHERIFF SAFET (R)	-	-	0%	-	-	-
101.46.52110.493106	APPL CONT APPR-FIREARMS (R)	-	-	0%	-	-	-
101.46.52110.493457	APPL CONT APPR-SPEC RESP TEAM (R)	-	-	0%	-	-	-
101.46.52111.462003	PUBLIC CHGS-CIVIL PROCESS (R)	-	-	0%	-	-	-
101.46.52111.462004	PUBLIC CHGS-WARRANT FEES (R)	-	-	0%	-	-	-
101.46.52115.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
101.46.52115.462001	PUBLIC CHGS-SHERIFF FEES (R)	4,000.00	4,000.00	100%	4,000.00	5,117.28	6,138.87
101.46.52115.462002	PUBLIC CHGS-SHERIFF DUP FEES (R)	500.00	500.00	100%	500.00	669.68	615.28
101.46.52115.489150	REIMBURSEMENT OF EXPENDITURE (R)	-	-	0%	-	-	-
101.46.52116.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
101.46.52116.435217	STATE AID-DNA SAMPLES (R)	3,000.00	3,000.00	100%	3,000.00	4,264.50	4,293.10
101.46.52116.435225	STATE AID-TRUANCY PROGRAM (R)	-	-	0%	-	-	-
101.46.52116.462010	PUBLIC CHGS-BOARD OF PRISON (R)	15,000.00	15,000.00	100%	15,000.00	13,078.20	26,064.03
101.46.52116.462011	PUBLIC CHGS-JAIL PHONE FEES (R)	25,000.00	25,000.00	100%	25,000.00	55,398.26	34,124.43
101.46.52116.462012	PUBLIC CHGS-COMMISARY FEES (R)	-	-	0%	-	105,629.53	63,271.22
101.46.52116.462013	PUBLIC CHGS-PRISONER BOOKING (R)	20,000.00	20,000.00	100%	20,000.00	21,948.22	26,835.54
101.46.52116.462014	PUBLIC CHGS-JUV DET RESTITU (R)	-	-	0%	-	-	6,855.53

101.46.52116.462015	PUBLIC CHGS-SOC SEC INCENTIV (R)	500.00	500.00	100%	500.00	1,000.00	2,000.00
101.46.52116.462016	PUBLIC CHGS-LOCAL HOUSING FE (R)	40,000.00	40,000.00	100%	40,000.00	56,299.17	58,429.14
101.46.52116.462017	PUBLIC CHGS-MEDICATION SET U (R)	7,000.00	7,000.00	100%	7,000.00	9,667.07	10,066.46
101.46.52116.462018	PUBLIC CHGS-JAIL COMMUNICATI (R)	20,000.00	20,000.00	100%	20,000.00	70,446.05	25,529.72
101.46.52116.462026	PUBLIC CHGS-ELEC MONITORING (R)	1,000.00	1,000.00	100%	1,000.00	931.00	782.00
101.46.52116.472200	INTERGOV CHGS-BD OF PRISONER (R)	1,400,000.00	1,449,392.72	97%	1,400,000.00	2,457,455.30	2,060,347.44
101.46.52117.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
101.46.52117.435206	STATE AID-WATER SAFETY (R)	1,500.00	1,500.00	100%	1,500.00	7,531.73	3,860.28
101.46.52117.435207	STATE AID-SATURATION (R)	-	-	0%	-	88,498.19	51,278.50
101.46.52117.435210	STATE AID-SNOWMOBILE PATROL (R)	5,000.00	5,000.00	100%	5,000.00	40,766.77	(287.00)
101.46.52117.435218	STATE AID-ATV PATROL (R)	5,000.00	5,000.00	100%	5,000.00	9,754.50	(416.15)
101.46.52117.435227	STATE AID-FIELD FORCE REVENU (R)	-	-	0%	-	-	-
101.46.52117.462003	PUBLIC CHGS-CIVIL PROCESS (R)	50,000.00	50,000.00	100%	50,000.00	57,390.00	56,400.00
101.46.52117.462004	PUBLIC CHGS-WARRANT FEES (R)	2,000.00	4,000.00	50%	2,000.00	4,151.45	28,367.33
101.46.52117.462020	PUBLIC CHGS-RECREATION SAFET (R)	165.00	715.00	23%	165.00	1,060.00	2,260.00
101.46.52117.462025	PUBLIC CHGS-BLOOD DRAWS (R)	1,500.00	1,200.00	125%	1,200.00	4,387.26	3,718.05
101.46.52117.473202	INTERGOV CHGS-SCHOOL LIASON (R)	305,000.00	280,000.00	109%	280,000.00	276,660.38	315,386.34
101.46.52117.473210	INTERGOV CHGS-PATROL/INVEST (R)	-	16,800.00	0%	-	20,708.65	29,423.66
101.46.52119.435203	STATE AID-NORDEG-DRUG ENFORC (R)	11,500.00	70,957.00	16%	11,500.00	149,845.76	94,391.92
101.46.52119.474500	LOCAL DEPT CHGS-FRAUD INVEST (R)	-	250.00	0%	-	-	512.15
101.46.52119.483100	SALE OF FIXED ASSETS (R)	-	250.00	0%	-	179.80	484.00
101.46.52150.485100	DONATIONS (R)	6,400.00	6,400.00	100%	2,500.00	11,656.33	14,744.00
101.46.52150.493098	APPL CONT APPR-DIVE TEAM (R)	-	-	0%	-	-	-
101.46.52610.474503	LOCAL DEPT CHGS-MECHANIC (R)	43,500.00	43,500.00	100%	43,500.00	49,736.01	38,712.28
101.46.52610.481100	INTEREST EARNED (R)	-	-	0%	-	-	4,340.16
101.46.52610.482100	RENT OF OTHER FACILITIES (R)	54,000.00	54,000.00	100%	54,000.00	56,543.69	56,772.25
101.46.52610.482110	LEASE PRINC. REVENUE (R)	-	-	0%	-	466.02	19,375.78
	TOTAL REVENUE	2,067,665.00	2,171,241.72	95%	2,039,270.00	3,809,296.20	3,185,659.37
101.46.52110.512017	RETIREE HEALTH INSURANCE (E)	209,426.00	174,626.00	120%	174,626.00	189,236.00	184,882.00
101.46.52110.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
101.46.52110.522005	TELEPHONE AND FAX (E)	54,815.00	54,815.00	100%	54,815.00	52,801.62	53,422.03
101.46.52110.523201	VEHICLE REPAIR (E)	-	-	0%	-	-	-
101.46.52110.523202	MACY AND EQUIP REPAIR (E)	500.00	500.00	100%	500.00	-	2,799.90
101.46.52110.523203	MACY AND EQUIP SVC CONTRACTS (E)	7,950.00	7,950.00	100%	7,950.00	9,794.22	18,179.58
101.46.52110.523205	SOFTWARE MAINTENANCE (E)	-	-	0%	-	8,885.49	-
101.46.52110.523295	INFO TECH SUBSCRIPTION (E)	-	-	0%	-	-	(36,387.99)
101.46.52110.523317	RECRUITMENT AND TESTING (E)	-	-	0%	-	-	-
101.46.52110.523318	TELETYPE (E)	8,000.00	8,000.00	100%	8,000.00	6,821.00	5,130.00
101.46.52110.531101	POSTAGE AND BOX RENT (E)	5,000.00	5,000.00	100%	5,000.00	8,138.72	5,578.10
101.46.52110.531102	PRINTING AND DUPLICATION (E)	4,000.00	4,000.00	100%	4,000.00	1,380.00	2,680.00

101.46.52117.521101	MEDICAL SERVICES (E)	6,000.00	6,000.00	100%	6,000.00	6,437.00	6,539.20
101.46.52117.521102	EMPLOYEE MEDICAL EXAMS (E)	400.00	400.00	100%	400.00	-	-
101.46.52117.521901	OTHER PROFESSIONAL SERVICES (E)	5,000.00	21,800.00	23%	5,000.00	17,580.75	31,030.99
101.46.52117.523202	MACY AND EQUIP REPAIR (E)	5,000.00	4,200.00	119%	4,200.00	-	158.84
101.46.52117.523203	MACY AND EQUIP SVC CONTRA (E)	-	20,500.00	0%	20,500.00	20,500.00	-
101.46.52117.523295	INFO TECH SUBSCRIPTION (E)	-	-	0%	-	-	-
101.46.52117.523318	TELETYPE (E)	21,000.00	21,000.00	100%	21,000.00	21,987.70	20,832.82
101.46.52117.531301	TRAINING/CONFERENCE FEES (E)	7,000.00	7,000.00	100%	7,000.00	10,457.71	8,660.31
101.46.52117.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	-
101.46.52117.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.46.52117.531305	MEALS LODGING & MISC TRAVEL (E)	15,000.00	15,000.00	100%	15,000.00	19,884.20	47,392.94
101.46.52117.531452	DARE PROGRAM EXPENSES (E)	-	-	0%	-	-	-
101.46.52117.531456	WATER SAFETY PROGRAM (E)	4,000.00	4,000.00	100%	4,000.00	1,292.49	120.98
101.46.52117.531458	LIASON OFFICER (E)	500.00	500.00	100%	500.00	-	-
101.46.52117.531460	SNOWMOBILE PATROL EXPENSES (E)	4,500.00	4,500.00	100%	4,500.00	14,049.78	(35.01)
101.46.52117.531467	ATV ENFORCEMENT EXPENSES (E)	500.00	500.00	100%	500.00	412.26	321.52
101.46.52117.531492	RECREATION PROGRAM EXPENSES (E)	165.00	715.00	23%	165.00	1,041.90	2,258.70
101.46.52117.531502	MOTOR VEHICLE PARTSPLIES (E)	-	-	0%	-	-	-
101.46.52117.531901	OTHER SUPPLIES & EXPENSES (E)	5,500.00	5,500.00	100%	5,500.00	40,753.87	5,607.16
101.46.52117.583001	BAD DEBT EXPENSES (E)	-	-	0%	-	-	-
101.46.52117.699009	OTHER CAPITAL EQUIPMENT (E)	5,000.00	5,000.00	100%	5,000.00	-	3,662.76
101.46.52118.511101	SALARIES-PERM EMPLOYEE (E)	-	87,531.00	0%	45,337.00	96,199.58	81,518.98
101.46.52118.511102	WAGES-PERM EMPLOYEE (E)	944,259.00	858,896.00	110%	858,896.00	757,047.83	718,185.78
101.46.52118.511103	OVERTIME WAGES (E)	55,929.00	54,232.00	103%	54,232.00	96,228.06	62,404.97
101.46.52118.511105	WAGES-LIMITED TERM EMPLOY (E)	16,673.00	16,264.00	103%	16,264.00	-	-
101.46.52118.511107	CALL PAY (E)	1,588.00	1,196.00	133%	1,540.00	1,624.17	1,474.63
101.46.52118.511109	SHIFT DIFFERENTIAL (E)	6,382.00	6,382.00	100%	6,382.00	5,023.50	4,819.35
101.46.52118.511111	SPECIAL ACT PAY (E)	4,778.00	4,633.00	103%	4,633.00	8,079.39	3,730.54
101.46.52118.511205	HOLIDAY WORKED PAY (E)	24,225.00	23,490.00	103%	23,490.00	23,877.95	13,482.51
101.46.52118.512001	SOCIAL SECURITY (E)	80,985.00	80,896.00	100%	80,896.00	73,519.67	65,753.93
101.46.52118.512002	RETIREMENT-EMPLOYER'S SHARE (E)	73,574.00	73,494.00	100%	73,494.00	67,493.38	59,434.13
101.46.52118.512004	HEALTH/DENTAL INSURANCE (E)	297,500.00	278,360.00	107%	284,500.00	267,039.65	242,227.69
101.46.52118.512005	LIFE INSURANCE (E)	3,232.00	3,239.00	100%	3,239.00	1,083.53	996.85
101.46.52118.512006	WORKER'S COMPENSATION (E)	4,063.00	3,980.00	102%	3,980.00	2,515.70	1,202.67
101.46.52118.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.46.52118.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.46.52118.512011	CLOTHING AND UNIFORMS (E)	4,500.00	4,500.00	100%	4,500.00	6,025.00	3,835.00
101.46.52118.512018	CASH IN LIEU OF HEALTH INS (E)	-	6,140.00	0%	-	9,500.00	9,000.00
101.46.52118.513401	COST ALLOC- WAGES & FRINGE (E)	-	(12,800.00)	0%	-	-	-
101.46.52118.531301	TRAINING/CONFERENCE FEES (E)	4,500.00	4,500.00	100%	4,500.00	5,359.29	1,606.10
101.46.52118.531302	EMPLOYEE AUTO ALLOWANCE (E)	100.00	100.00	100%	100.00	-	56.28

101.46.52116.523316	JUVENILE DETENTION (E)	-	-	0%	-	-	75.00
101.46.52116.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	-
101.46.52116.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	-	-
101.46.52116.531103	CENTRAL PURCHASING (E)	1,700.00	1,700.00	100%	1,700.00	469.47	2,281.50
101.46.52116.531301	TRAINING/CONFERENCE FEES (E)	7,000.00	7,000.00	100%	7,000.00	3,836.52	3,289.00
101.46.52116.531302	EMPLOYEE AUTO ALLOWANCE (E)	100.00	100.00	100%	100.00	43.40	-
101.46.52116.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.46.52116.531305	MEALS LODGING & MISC TRAVEL (E)	6,250.00	6,250.00	100%	6,250.00	2,193.00	3,117.33
101.46.52116.531466	LITERACY GRANT EXPENSES (E)	5,000.00	5,000.00	100%	5,000.00	310.65	55.00
101.46.52116.531472	JAIL SUPPLIES (E)	85,000.00	85,000.00	100%	85,000.00	101,592.14	30,856.14
101.46.52116.531481	JAIL PRESCRIPT & MED SUPPLIE (E)	100,000.00	100,000.00	100%	100,000.00	70,974.54	4,385.07
101.46.52116.531489	TRUANCY PROGRAM EXPENSES (E)	-	-	0%	-	-	-
101.46.52116.531901	OTHER SUPPLIES & EXPENSES (E)	4,500.00	4,500.00	100%	4,500.00	158,050.71	72,097.98
101.46.52116.531974	SUBSCRIPTION AMORITZATION (E)	-	-	0%	-	-	-
101.46.52116.571002	SUBSCRIPTION PRINCIPAL (E)	-	-	0%	-	11,000.00	-
101.46.52116.572006	SUBSCRIPTION INTEREST (E)	-	-	0%	-	-	-
101.46.52116.583001	BAD DEBT EXPENSES (E)	-	-	0%	-	2,711.06	58,930.02
101.46.52116.583200	SUBSCRIPTION CLEAR - CHG ACCTG (E)	-	-	0%	-	(11,000.00)	-
101.46.52116.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	1,777.00
101.46.52116.699260	PROJECT 1 BOOKING ROOM (E)	-	-	0%	-	-	-
101.46.52116.721025	OTHER FINC SOURE SUBSCRIPTION (E)	-	-	0%	-	(67,776.61)	-
101.46.52117.511101	SALARIES-PERM EMPLOYEE (E)	110,332.00	143,673.00	77%	110,000.00	131,880.00	128,844.45
101.46.52117.511102	WAGES-PERM EMPLOYEE (E)	2,300,378.00	2,186,672.00	105%	2,186,672.00	1,941,178.18	1,887,044.53
101.46.52117.511103	OVERTIME WAGES (E)	394,466.00	377,479.00	105%	377,479.00	401,900.35	518,359.63
101.46.52117.511107	CALL PAY (E)	17,033.00	16,299.00	105%	16,299.00	15,613.60	20,187.66
101.46.52117.511109	SHIFT DIFFERENTIAL (E)	7,095.00	7,095.00	100%	7,095.00	9,140.44	7,736.90
101.46.52117.511111	SPECIAL ACT PAY (E)	29,350.00	28,086.00	105%	28,086.00	18,455.04	23,956.47
101.46.52117.511112	HOLD OVER PAY (E)	-	-	0%	-	2,096.25	6,352.37
101.46.52117.511205	HOLIDAY WORKED PAY (E)	46,859.00	44,841.00	105%	44,841.00	71,312.21	34,602.31
101.46.52117.512001	SOCIAL SECURITY (E)	224,272.00	210,512.00	107%	210,512.00	197,278.83	200,523.69
101.46.52117.512002	RETIREMENT-EMPLOYER'S SHARE (E)	436,192.00	409,328.00	107%	409,328.00	370,921.88	375,066.25
101.46.52117.512004	HEALTH/DENTAL INSURANCE (E)	675,750.00	592,100.00	114%	609,500.00	330,747.04	320,120.95
101.46.52117.512005	LIFE INSURANCE (E)	8,196.00	7,584.00	108%	7,584.00	3,088.66	2,916.61
101.46.52117.512006	WORKER'S COMPENSATION (E)	85,018.00	79,802.00	107%	79,802.00	60,953.26	50,062.43
101.46.52117.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.46.52117.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.46.52117.512011	CLOTHING AND UNIFORMS (E)	18,000.00	18,000.00	100%	18,000.00	32,600.00	15,150.00
101.46.52117.512014	VEBA CONTRIBUTION (E)	104,037.00	99,551.00	105%	99,551.00	89,574.14	87,073.45
101.46.52117.512017	RETIREE HEALTH INSURANCE (E)	-	-	0%	-	-	-
101.46.52117.512018	CASH IN LIEU OF HEALTH INS (E)	-	17,400.00	0%	-	30,600.00	31,800.00
101.46.52117.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-

101.46.52115.512014	VEBA CONTRIBUTION (E)	5,202.00	6,575.00	79%	6,575.00	6,211.48	5,760.28
101.46.52115.512017	RETIREE HEALTH INSURANCE (E)	-	-	0%	-	-	-
101.46.52115.512018	CASH IN LIEU OF HEALTH INS (E)	-	2,400.00	0%	-	3,200.00	3,900.00
101.46.52115.513401	COST ALLOC- WAGES & FRINGE (E)	-	(96,000.00)	0%	-	-	-
101.46.52115.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
101.46.52115.521101	MEDICAL SERVICES (E)	200.00	200.00	100%	200.00	-	-
101.46.52115.531301	TRAINING/CONFERENCE FEES (E)	3,900.00	3,900.00	100%	3,900.00	2,653.00	3,654.40
101.46.52115.531302	EMPLOYEE AUTO ALLOWANCE (E)	250.00	250.00	100%	250.00	896.70	1,311.19
101.46.52115.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.46.52115.531305	MEALS LODGING & MISC TRAVEL (E)	4,000.00	4,000.00	100%	4,000.00	5,723.59	4,277.63
101.46.52115.531901	OTHER SUPPLIES & EXPENSES (E)	1,000.00	1,000.00	100%	1,000.00	1,475.13	5,194.26
101.46.52115.583001	BAD DEBT EXPENSES (E)	-	-	0%	-	79.35	1.70
101.46.52116.511101	SALARIES-PERM EMPLOYEE (E)	104,851.00	101,663.00	103%	101,663.00	123,229.18	96,991.28
101.46.52116.511102	WAGES-PERM EMPLOYEE (E)	1,554,497.00	1,577,053.00	99%	1,577,053.00	1,213,993.06	1,177,293.93
101.46.52116.511103	OVERTIME WAGES (E)	185,896.00	180,254.00	103%	180,254.00	297,911.69	302,571.39
101.46.52116.511105	WAGES-LIMITED TERM EMPLOYEE (E)	56,286.00	54,399.00	103%	54,399.00	38,528.21	39,325.96
101.46.52116.511107	CALL PAY (E)	4,754.00	4,610.00	103%	4,610.00	2,509.14	2,969.78
101.46.52116.511109	SHIFT DIFFERENTIAL (E)	9,548.00	9,548.00	100%	9,548.00	8,749.01	7,607.13
101.46.52116.511111	SPECIAL ACT PAY (E)	10,313.00	10,000.00	103%	10,000.00	6,997.15	26,371.60
101.46.52116.511112	HOLD OVER PAY (E)	-	-	0%	-	-	-
101.46.52116.511205	HOLIDAY WORKED PAY (E)	43,187.00	41,876.00	103%	41,876.00	42,768.48	25,491.54
101.46.52116.512001	SOCIAL SECURITY (E)	151,511.00	152,305.00	99%	152,305.00	131,574.28	126,189.52
101.46.52116.512002	RETIREMENT-EMPLOYER'S SHARE (E)	133,735.00	134,588.00	99%	134,588.00	104,838.94	107,821.36
101.46.52116.512004	HEALTH/DENTAL INSURANCE (E)	563,125.00	515,800.00	109%	515,800.00	275,695.42	233,178.22
101.46.52116.512005	LIFE INSURANCE (E)	5,620.00	5,687.00	99%	5,687.00	1,919.39	1,998.33
101.46.52116.512006	WORKER'S COMPENSATION (E)	57,435.00	57,737.00	99%	57,337.00	41,153.92	31,660.28
101.46.52116.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.46.52116.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.46.52116.512011	CLOTHING AND UNIFORMS (E)	11,250.00	11,250.00	100%	11,250.00	14,212.50	7,875.00
101.46.52116.512014	VEBA CONTRIBUTION (E)	-	-	0%	-	-	-
101.46.52116.512017	RETIREE HEALTH INSURANCE (E)	-	-	0%	-	-	-
101.46.52116.512018	CASH IN LIEU OF HEALTH INS (E)	-	11,700.00	0%	-	14,250.00	14,400.00
101.46.52116.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
101.46.52116.521101	MEDICAL SERVICES (E)	531,250.00	500,000.00	106%	500,000.00	487,117.60	546,422.29
101.46.52116.521901	OTHER PROFESSIONAL SERVICES (E)	7,000.00	7,000.00	100%	7,000.00	1,764.18	-
101.46.52116.523202	MACY AND EQUIP REPAIR (E)	1,000.00	1,000.00	100%	1,000.00	83.33	-
101.46.52116.523203	MACY AND EQUIP SVC CONTRACTS (E)	20,295.00	20,295.00	100%	20,295.00	17,790.97	4,495.00
101.46.52116.523205	SOFTWARE MAINTENANCE (E)	-	-	0%	-	67,776.61	-
101.46.52116.523295	INFO TECH SUBSCRIPTION (E)	-	-	0%	-	-	-
101.46.52116.523309	BOARDING PRISONERS (E)	-	57,939.00	0%	-	95,400.00	76,900.61
101.46.52116.523311	CATERED FOOD (E)	583,022.00	558,450.00	104%	558,450.00	480,969.83	409,307.50

101.46.52110.531103	CENTRAL PURCHASING (E)	6,700.00	6,700.00	100%	6,700.00	4,258.96	2,657.24
101.46.52110.531204	ADVERTISING (E)	5,000.00	5,000.00	100%	5,000.00	6,617.61	9,156.30
101.46.52110.531402	CHEMISTRY LAB & MED SUPPLIES (E)	-	-	0%	-	(64.80)	(73.90)
101.46.52110.531405	FIREARM SUPPLIES (E)	15,000.00	23,546.28	64%	15,000.00	27,847.85	36,523.94
101.46.52110.531407	SAFETY EQUIPMENT (E)	7,700.00	7,700.00	100%	7,700.00	1,010.00	7,300.40
101.46.52110.531450	SPECIAL EMERGENCY ASSIGNM (E)	20,000.00	8,000.00	250%	8,000.00	689.68	-
101.46.52110.531454	CRIME PREVENTION (E)	700.00	700.00	100%	700.00	(498.79)	855.63
101.46.52110.531455	NORDEG PROGRAM EXPENSES (E)	-	-	0%	-	76.44	-
101.46.52110.531456	WATER SAFETY PROGRAM (E)	-	-	0%	-	-	-
101.46.52110.531457	SPECIAL RESPONSE TEAM (E)	17,000.00	17,000.00	100%	15,000.00	83,662.09	53,768.65
101.46.52110.531460	SNOWMOBILE PATROL EXPENSE (E)	-	-	0%	-	-	-
101.46.52110.531495	UNIFORM SUPPLIES (E)	25,000.00	25,000.00	100%	25,000.00	9,191.47	32,453.70
101.46.52110.531501	GASOLINE MOTOR OIL ETC (E)	147,000.00	147,000.00	100%	147,000.00	101,897.21	110,311.64
101.46.52110.531502	MOTOR VEHICLE PARTSPLIES (E)	38,000.00	38,000.00	100%	38,000.00	34,140.11	41,133.77
101.46.52110.531515	HEAVY MOTOR EQ-OP EXPENSES (E)	-	-	0%	-	-	-
101.46.52110.531901	OTHER SUPPLIES & EXPENSES (E)	4,000.00	4,000.00	100%	4,000.00	24,963.71	16,121.22
101.46.52110.531974	SUBSCRIPTION AMORITZATION (E)	-	-	0%	-	-	-
101.46.52110.571002	SUBSCRIPTION PRINCIPAL (E)	-	-	0%	-	2,702.18	35,341.00
101.46.52110.572006	SUBSCRIPTION INTEREST (E)	-	-	0%	-	96.35	1,046.99
101.46.52110.583001	BAD DEBT EXPENSES (E)	-	-	0%	-	-	-
101.46.52110.583200	SUBSCRIPTION CLEAR - CHG ACCTG (E)	-	-	0%	-	(2,798.53)	-
101.46.52110.699001	AUTOMOTIVE EQUIPMENT (E)	240,000.00	240,177.00	100%	240,000.00	295,996.01	386,424.83
101.46.52110.699004	HEAVY MOTORIZED EQUIPMENT (E)	-	-	0%	-	-	-
101.46.52110.699007	SOFTWARE (E)	-	-	0%	-	-	9,354.00
101.46.52110.699009	OTHER CAPITAL EQUIPMENT (E)	4,500.00	4,500.00	100%	4,500.00	-	-
101.46.52110.721025	OTHER FINC SOURE SUBSCRIPTION (E)	-	-	0%	-	(8,885.49)	(9,354.00)
101.46.52115.511101	SALARIES-PERM EMPLOYEE (E)	329,952.00	389,533.00	85%	-	411,410.75	379,714.23
101.46.52115.511102	WAGES-PERM EMPLOYEE (E)	502,836.00	479,816.00	105%	481,802.00	420,247.49	414,391.73
101.46.52115.511103	OVERTIME WAGES (E)	21,929.00	23,152.00	95%	21,263.00	37,178.43	18,952.94
101.46.52115.511105	WAGES-LIMITED TERM EMPLOY (E)	-	-	0%	-	(1,653.81)	(1,788.35)
101.46.52115.511107	CALL PAY (E)	274.00	610.00	45%	266.00	365.82	58.38
101.46.52115.511109	SHIFT DIFFERENTIAL (E)	-	-	0%	-	-	-
101.46.52115.511205	HOLIDAY WORKED PAY (E)	11,254.00	13,029.00	86%	13,029.00	11,047.72	7,561.46
101.46.52115.512001	SOCIAL SECURITY (E)	66,360.00	69,393.00	96%	69,393.00	64,199.65	62,264.57
101.46.52115.512002	RETIREMENT-EMPLOYER'S SHARE (E)	79,521.00	87,430.00	91%	87,430.00	73,979.85	71,268.88
101.46.52115.512004	HEALTH/DENTAL INSURANCE (E)	236,513.00	221,350.00	107%	223,750.00	191,268.70	191,104.29
101.46.52115.512005	LIFE INSURANCE (E)	2,775.00	2,898.00	96%	2,898.00	1,996.11	1,969.14
101.46.52115.512006	WORKER'S COMPENSATION (E)	8,376.00	10,197.00	82%	10,197.00	9,200.06	6,629.83
101.46.52115.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.46.52115.512008	UNEMPLOYMENT COMPENSATION (E)	-	97.00	0%	97.00	-	-
101.46.52115.512011	CLOTHING AND UNIFORMS (E)	900.00	1,200.00	75%	1,200.00	1,200.00	600.00

101.46.52119.699009	OTHER CAPITAL EQUIPMENT (E)	2,100.00	2,100.00	100%	2,100.00	369.99	-
101.46.52120.511301	COMMITTEE PER DIEM (E)	1,565.00	1,558.00	100%	1,565.00	560.00	880.00
101.46.52120.512001	SOCIAL SECURITY (E)	120.00	120.00	100%	120.00	42.84	67.32
101.46.52120.512006	WORKER'S COMPENSATION (E)	2.00	2.00	100%	2.00	0.67	1.32
101.46.52120.531204	ADVERTISING (E)	-	-	0%	-	-	-
101.46.52120.531302	EMPLOYEE AUTO ALLOWANCE (E)	500.00	507.00	99%	500.00	303.10	469.00
101.46.52120.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.46.52120.531901	OTHER SUPPLIES & EXPENSES (E)	100.00	100.00	100%	100.00	-	-
101.46.52150.511105	WAGES-LIMITED TERM EMPLOYEE (E)	14,793.00	14,793.00	100%	14,793.00	8,772.89	8,058.42
101.46.52150.512001	SOCIAL SECURITY (E)	1,132.00	1,132.00	100%	1,132.00	671.04	628.23
101.46.52150.512006	WORKER'S COMPENSATION (E)	429.00	429.00	100%	429.00	202.99	160.98
101.46.52150.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.46.52150.521101	MEDICAL SERVICES (E)	1,400.00	1,400.00	100%	1,400.00	3,066.00	-
101.46.52150.531301	TRAINING/CONFERENCE FEES (E)	350.00	350.00	100%	350.00	685.95	920.77
101.46.52150.531302	EMPLOYEE AUTO ALLOWANCE (E)	3,200.00	3,200.00	100%	3,200.00	2,253.30	2,340.98
101.46.52150.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.46.52150.531305	MEALS LODGING & MISC TRAVEL (E)	420.00	420.00	100%	420.00	421.68	544.50
101.46.52150.531901	OTHER SUPPLIES & EXPENSES (E)	7,000.00	7,000.00	100%	7,000.00	18,296.26	15,311.90
101.46.52150.699009	OTHER CAPITAL EQUIPMENT (E)	1,000.00	1,000.00	100%	1,000.00	568.58	-
101.46.52610.511102	WAGES-PERM EMPLOYEE (E)	101,007.00	143,721.00	70%	143,721.00	151,264.11	116,644.33
101.46.52610.511103	OVERTIME WAGES (E)	3,282.00	3,182.00	103%	3,182.00	2,237.22	5,475.49
101.46.52610.511107	CALL PAY (E)	8,904.00	8,634.00	103%	8,634.00	-	-
101.46.52610.512001	SOCIAL SECURITY (E)	8,812.00	11,954.00	74%	11,954.00	11,971.72	9,539.90
101.46.52610.512002	RETIREMENT-EMPLOYER'S SHARE (E)	8,006.00	10,861.00	74%	10,861.00	9,522.49	8,290.66
101.46.52610.512004	HEALTH/DENTAL INSURANCE (E)	33,788.00	39,975.00	85%	40,500.00	-	-
101.46.52610.512005	LIFE INSURANCE (E)	343.00	489.00	70%	489.00	43.68	132.63
101.46.52610.512006	WORKER'S COMPENSATION (E)	3,341.00	4,532.00	74%	4,532.00	3,923.60	3,826.86
101.46.52610.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.46.52610.512011	CLOTHING AND UNIFORMS (E)	2,000.00	1,000.00	200%	2,000.00	750.00	500.00
101.46.52610.512018	CASH IN LIEU OF HEALTH INS (E)	-	525.00	0%	-	3,000.00	2,000.00
101.46.52610.513401	COST ALLOC- WAGES & FRINGE (E)	-	(51,200.00)	0%	-	-	-
101.46.52610.522005	TELEPHONE AND FAX (E)	4,000.00	4,000.00	100%	4,000.00	-	1,478.50
101.46.52610.523203	MACY AND EQUIP SVC CONTRACTS (E)	30,820.00	30,820.00	100%	30,820.00	6,650.00	22,642.90
101.46.52610.523205	SOFTWARE MAINTENANCE (E)	-	-	0%	-	31,459.41	-
101.46.52610.523214	COMM TOWER MAINTENANCE (E)	73,000.00	8,000.00	913%	8,000.00	(3,232.49)	240.36
101.46.52610.523290	SUNDRY REPAIR & MAINTENANCE (E)	-	-	0%	-	-	-
101.46.52610.523295	INFO TECH SUBSCRIPTION (E)	-	-	0%	-	-	-
101.46.52610.523307	MICROWAVE RADIO MAINTENANCE (E)	2,600.00	2,600.00	100%	2,600.00	-	-
101.46.52610.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	-
101.46.52610.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	-
101.46.52610.531305	MEALS LODGING & MISC TRAV (E)	250.00	250.00	100%	250.00	19.00	-

101.46.52118.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.46.52118.531305	MEALS LODGING & MISC TRAVEL (E)	2,050.00	2,050.00	100%	2,050.00	1,673.05	1,160.50
101.46.52118.531901	OTHER SUPPLIES & EXPENSES (E)	950.00	950.00	100%	950.00	978.20	2,289.14
101.46.52118.531974	SUBSCRIPTION AMORITZATION (E)	-	-	0%	-	-	-
101.46.52118.571002	SUBSCRIPTION PRINCIPAL (E)	-	-	0%	-	4,655.80	-
101.46.52118.572006	SUBSCRIPTION INTEREST (E)	-	-	0%	-	129.20	-
101.46.52118.583200	SUBSCRIPTION CLEAR - CHG ACCTG (E)	-	-	0%	-	(4,785.00)	-
101.46.52119.511101	SALARIES-PERM EMPLOYEE (E)	158,336.00	151,470.00	105%	151,470.00	110,639.15	100,490.39
101.46.52119.511102	WAGES-PERM EMPLOYEE (E)	553,550.00	518,164.00	107%	520,490.00	468,508.75	442,632.58
101.46.52119.511103	OVERTIME WAGES (E)	126,766.00	121,307.00	105%	121,307.00	105,717.63	115,418.03
101.46.52119.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	-	0%	-	-	-
101.46.52119.511107	CALL PAY (E)	4,724.00	6,847.00	69%	4,521.00	2,290.22	2,239.14
101.46.52119.511109	SHIFT DIFFERENTIAL (E)	795.00	795.00	100%	795.00	699.95	514.85
101.46.52119.511111	SPECIAL ACT PAY (E)	6,141.00	5,877.00	104%	5,877.00	3,486.63	7,233.09
101.46.52119.511112	HOLD OVER PAY (E)	-	-	0%	-	290.86	-
101.46.52119.511205	HOLIDAY WORKED PAY (E)	13,817.00	13,222.00	105%	13,222.00	16,448.42	8,088.65
101.46.52119.512001	SOCIAL SECURITY (E)	66,381.00	62,778.00	106%	62,778.00	52,552.17	50,466.51
101.46.52119.512002	RETIREMENT-EMPLOYER'S SHARE (E)	123,145.00	116,576.00	106%	116,576.00	98,016.53	90,854.32
101.46.52119.512004	HEALTH/DENTAL INSURANCE (E)	148,750.00	139,650.00	107%	141,750.00	177,627.47	156,454.21
101.46.52119.512005	LIFE INSURANCE (E)	2,207.00	2,153.00	103%	2,153.00	1,304.70	1,202.42
101.46.52119.512006	WORKER'S COMPENSATION (E)	23,600.00	21,761.00	108%	21,761.00	15,083.04	11,659.45
101.46.52119.512011	CLOTHING AND UNIFORMS (E)	3,600.00	3,600.00	100%	3,600.00	7,200.00	3,600.00
101.46.52119.512014	VEBA CONTRIBUTION (E)	20,807.00	19,910.00	105%	19,910.00	18,634.44	16,837.35
101.46.52119.512017	RETIREE HEALTH INSURANCE (E)	-	-	0%	-	-	-
101.46.52119.512018	CASH IN LIEU OF HEALTH INS (E)	-	2,100.00	0%	-	1,900.00	1,800.00
101.46.52119.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
101.46.52119.521102	EMPLOYEE MEDICAL EXAMS (E)	200.00	200.00	100%	200.00	-	-
101.46.52119.523295	INFO TECH SUBSCRIPTION (E)	-	-	0%	-	-	-
101.46.52119.531301	TRAINING/CONFERENCE FEES (E)	5,500.00	5,500.00	100%	5,500.00	2,378.65	2,468.52
101.46.52119.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	-
101.46.52119.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.46.52119.531305	MEALS LODGING & MISC TRAVEL (E)	6,000.00	6,000.00	100%	6,000.00	9,047.22	15,742.92
101.46.52119.531402	CHEMISTRY LAB & MED SUPPLIES (E)	2,500.00	2,500.00	100%	2,500.00	2,089.76	2,290.25
101.46.52119.531455	NORDEG PROGRAM EXPENSES (E)	6,000.00	41,972.00	14%	6,000.00	78,007.46	22,859.53
101.46.52119.531458	LIASON OFFICER (E)	-	-	0%	-	-	-
101.46.52119.531489	TRUANCY PROGRAM EXPENSES (E)	-	-	0%	-	-	-
101.46.52119.531491	BOMB DISPOSAL UNIT (E)	-	-	0%	-	-	-
101.46.52119.531901	OTHER SUPPLIES & EXPENSES (E)	20,000.00	15,828.00	126%	15,828.00	37,447.72	16,312.18
101.46.52119.581215	GRANTS TO OTHERS (E)	-	-	0%	-	-	-
101.46.52119.581220	INTERAGENCY FOR NORDEG (E)	-	23,485.00	0%	-	38,231.13	50,221.81
101.46.52119.583100	SETTLEMENT (E)	-	-	0%	-	-	-

101.46.52610.531701	RENTS AND LEASES (E)	36,000.00	35,000.00	103%	35,000.00	32,137.18	31,529.16
101.46.52610.531901	OTHER SUPPLIES & EXPENSES (E)	3,000.00	3,000.00	100%	3,000.00	831.42	2,248.36
101.46.52610.531974	SUBSCRIPTION AMORITZATION (E)	-	-	0%	-	-	-
101.46.52610.571002	SUBSCRIPTION PRINCIPAL (E)	-	-	0%	-	6,650.00	-
101.46.52610.572006	SUBSCRIPTION INTEREST (E)	-	-	0%	-	-	-
101.46.52610.581203	GRANTS TO MINOCQUA (E)	51,915.00	51,915.00	100%	51,915.00	48,915.00	48,915.00
101.46.52610.583200	SUBSCRIPTION CLEAR - CHG ACCTG (E)	-	-	0%	-	(6,650.00)	22,620.46
101.46.52610.699009	OTHER CAPITAL EQUIPMENT (E)	6,900.00	6,900.00	100%	6,900.00	-	-
101.46.52610.699260	PROJECT 1 (E)	-	-	0%	-	-	-
101.46.52610.699261	PROJECT 2-RADIO PHASE III (E)	-	-	0%	-	-	-
101.46.52610.721025	OTHER FINC SOURE SUBSCRIPTION (E)	-	-	0%	-	(31,459.41)	-
101.46.54190.581201	GRANTS TO INSTITUTIONS (E)	500.00	500.00	100%	500.00	-	-
404.46.57211.699263	PROJ 4-TOWER RADIO INFRASTRU (E)	-	-	0%	-	254,662.88	126,503.52
	TOTAL EXPENDITURES	**14,106,887.00**	**13,711,482.28**	**103%**	**13,249,610.00**	**12,931,795.39**	**12,222,752.06**

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - EMERGENCY MANAGEMENT DEPT 16							
LINE ITEM DETAIL							
101.16.52310.435254	STATE AID-FAP TRAINING	.00	.00	0%	.00	-41,988.65	-41,988.65
101.16.52310.435255	STATE AID-FAP IMPROVEMENTS	.00	139,832.30	100%	.00	134,996.04	.00
101.16.52310.473200	INTERGOV CHGS-AMBULANCE	625,000.00	250,676.17	249%	624,121.00	636,564.67	558,000.00
101.16.52310.493019	APPL CONT APPR-AMB REPLACEMT	.00	.00	0%	239,428.00	.00	.00
101.16.52310.493125	APPL CONT APPN-AMBUL OTHER	.00	.00	0%	.00	.00	33,171.65
101.16.52310.493254	APPL CONT APPR-FAP TRAINING	.00	.00	0%	.00	.00	8,817.00
101.16.52510.435204	STATE AID-EMERGENCY GOVNMNT	55,850.00	47,995.31	116%	55,850.00	.00	.00
101.16.52510.483210	SALE OF MAT & SUPPLIES	.00	.00	0%	.00	35.00	35.00
101.16.52520.435250	STATE AID-EM PLAN, HAZMAT	.00	.00	0%	.00	12,553.46	12,553.46
	TOTAL REVENUE	**680,850.00**	**438,503.78**	**155%**	**919,399.00**	**742,160.48**	**570,588.42**
101.16.52310.511101	SALARIES-PERM EMPLOYEE	114,681.00	68,568.13	167%	34,813.00	25,758.86	25,759.00
101.16.52310.511102	WAGES-PERM EMPLOYEE	33,669.00	27,046.11	124%	.00	.00	.00
101.16.52310.511205	HOLIDAY WORKED PAY	3,462.00	697.63	496%	1,258.00	928.05	928.05
101.16.52310.512001	SOCIAL SECURITY	11,746.00	7,041.94	167%	2,767.00	1,924.82	1,979.00
101.16.52310.512002	RETIREMENT-EMPLOYER'S SHARE	11,187.00	9,635.84	116%	2,415.00	1,643.65	1,643.65
101.16.52310.512004	HEALTH/DENTAL INSURANCE	32,460.00	15,638.13	208%	7,000.00	7,350.34	8,285.00
101.16.52310.512005	LIFE INSURANCE	478.00	139.36	343%	118.00	25.88	25.88
101.16.52310.512006	WORKER'S COMPENSATION	4,453.00	1,859.73	239%	1,049.00	1,063.73	1,064.00
101.16.52310.512011	CLOTHING AND UNIFORMS	405.00	239.59	169%	105.00	142.50	143.00
101.16.52310.512014	VEBA CONTRIBUTION	1,734.00	1,084.94	160%	.00	.00	.00
101.16.52310.512018	CASH IN LIEU OF HEALTH INS	.00	147.50	0%	.00	.00	.00

101.16.5231(101	COST ALLOC- WAGES & FRINGE	.00	(33.38	0%	160,000.00	.00	.(
101.16.52310.523201	VEHICLE REPAIR	50,000.00	64,766.68	77%	52,117.00	44,337.46	50,000.00
101.16.52310.523203	MACY AND EQUIP SVC CONTRACTS	25,000.00	1,900.00	1316%	25,000.00	1,300.00	1,300.00
101.16.52310.523306	AMBULANCE, CLINIC & HOSP SVC	2,626,930.00	2,524,739.20	104%	2,523,491.00	2,426,480.00	2,428,400.00
101.16.52310.531305	MEALS LODGING & MISC TRAV	200.00	468.60	43%	200.00	60.00	60.00
101.16.52310.531501	GASOLINE MOTOR OIL ETC	42,000.00	30,109.67	139%	42,000.00	35,496.94	42,000.00
101.16.52310.531503	MACHINERY & EQUIPMENT PARTS	14,250.00	1,044.88	1364%	14,250.00	35,200.00	35,200.00
101.16.52310.531702	INDIRECT COST ALLOCATION	.00	33,541.69	0%	57,500.00	.00	.00
101.16.52310.531752	INS ON VEHICLES & EQUIPMENT	25,000.00	.00	100%	22,883.00	.00	8,284.70
101.16.52310.699001	AUTOMOTIVE EQUIPMENT	330,000.00	585,628.00	56%	569,428.00	-27,604.50	300,000.00
101.16.52310.699009	OTHER CAPITAL EQUIPMENT	60,000.00	.00	100%	60,000.00	27,089.57	27,089.57
101.16.52510.511101	SALARIES-PERM EMPLOYEE	74,789.00	58,741.10	127%	64,651.00	77,276.60	77,277.00
101.16.52510.511102	WAGES-PERM EMPLOYEE	67,056.00	45,013.94	149%	65,016.00	62,985.26	62,986.00
101.16.52510.511103	OVERTIME WAGES	530.00	.00	100%	513.00	.00	.00
101.16.52510.511205	HOLIDAY WORKED PAY	2,152.00	951.41	226%	2,335.00	2,784.12	2,785.00
101.16.52510.512001	SOCIAL SECURITY	11,076.00	7,544.64	147%	10,877.00	10,294.76	10,295.00
101.16.52510.512002	RETIREMENT-EMPLOYER'S SHARE	10,063.00	7,029.36	143%	9,881.00	9,153.16	9,500.00
101.16.52510.512004	HEALTH/DENTAL INSURANCE	35,500.00	39,613.56	90%	35,500.00	43,683.72	49,054.00
101.16.52510.512005	LIFE INSURANCE	460.00	318.59	144%	441.00	446.20	447.00
101.16.52510.512006	WORKER'S COMPENSATION	2,321.00	1,234.72	188%	2,303.00	1,780.45	1,781.00
101.16.52510.512011	CLOTHING AND UNIFORMS	195.00	.00	100%	195.00	307.50	308.00
101.16.52510.523205	HARD/SOFTWARE CONTRACT	.00	.00	0%	.00	10,890.00	10,890.00
101.16.52510.531103	CENTRAL PURCHASING	960.00	117.55	817%	960.00	17.99	18.00
101.16.52510.531201	PUBLICATION OF LEGAL NOTICES	100.00	.00	100%	100.00	.00	.00
101.16.52510.531203	MEMBERSHIP DUES	130.00	51.50	252%	130.00	25.00	25.00
101.16.52510.531302	EMPLOYEE AUTO ALLOWANCE	100.00	.00	100%	100.00	.00	.00
101.16.52510.531305	MEALS LODGING & MISC TRAVEL	2,000.00	185.25	1080%	2,000.00	1,308.73	1,309.00

101.16.5251	901	OTHER SUPPLIES & EXPENSES	3,500.00	32	797%	3,500.00	737.24	
101.16.52510.571002		SUBSCRIPTION PRINCIPAL	.00	.00	0%	.00	4,995.00	4,995.00
101.16.52510.583200		SUBSCRIPTION CLEAR - CHG ACCTG	.00	.00	0%	.00	-5,053.61	-5,053.61
101.16.52510.699001		AUTOMOTIVE EQUIPMENT	500.00	.00	100%	500.00	.00	.00
101.16.52510.699009		OTHER CAPITAL EQUIPMENT	4,000.00	.00	100%	4,000.00	.00	.00
101.16.52520.511101		SALARIES-PERM EMPLOYEE	.00	.00	0%	.00	39.19	40.00
101.16.52520.512001		SOCIAL SECURITY	.00	.00	0%	.00	3.00	3.00
101.16.52520.512006		WORKER'S COMPENSATION	.00	.00	0%	.00	3.62	4.00
101.16.52520.531494		HAZMAT CONTRACTUAL EXPENSES	.00	.00	0%	.00	8,250.00	8,250.00
101.16.52520.531501		GASOLINE MOTOR OIL ETC	.00	.00	0%	.00	30.94	30.94
101.16.52520.531502		MOTOR VEHICLE PARTSPLIES	.00	.00	0%	.00	676.35	677.00
101.16.52520.531901		OTHER SUPPLIES & EXPENSES	.00	.00	0%	.00	5,836.43	5,837.00
101.16.52520.699009		OTHER CAPITAL EQUIPMENT	.00	.00	0%	.00	.00	.00
			-3,603,087.00	**-3,628,903.45**	**99%**	**-3,779,396.00**	**-2,817,668.95**	**-3,174,357.42**

2027

Land Records

PROPOSED BUDGET

SECTION 3

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

REGISTER OF DEEDS, DEPARTMENT 40

The Register of Deeds is a Constitutional Office established in 1836. The duties of this office are outlined in Wisconsin Statutes Ss. 59.43, Chapter 69 for vital records and other miscellaneous statutes. This office records, files, indexes and maintains documents authorized by law based on the statutes. All real estate documents that affect ownership of real estate is recorded in this office consisting of deeds, easements, mortgages, satisfactions, land contracts, power of attorney, federal tax liens, subdivision and condominium plats, certified survey maps and much more are recorded in this office every day. This office also issues certified copies of vital records which include birth, marriage, death, divorce decrees and military discharges. The register of deeds also generates revenue for the county by collecting various fees per statute, for recording fees, real estate transfer fees, copy fees and vital record fees.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	Register of Deeds
COJ	Land Records Committee
Budget Year	2027

Goal	State goal; should be short and concise.
Implement and apply any new legislation, county procedures or system enhancements as it applies to this office and our business partners.	

COJ	Summarize COJ support / feedback regarding stated goal.
No additional comments	

Strategy	Explain budget year strategies to accomplish goal.
Continue to attend Dept. Head meetings, conferences and online training sessions as it applies to new legislation and procedures for this office and staff.	

Resources	Provide detail on resources necessary to implement strategies.
Attending the Wisconsin Register of Deeds Association and Property Records Industry Assoc. conferences, along with the State Vital Records Office and the Wisconsin Department of Revenue training sessions, either online or in person.	

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.
The State Vital Records Office will be moving to a new system this fall and into 2027. We will need to learn and use this system in order to process requests per Ch. 69. Wis. Act 235/2025 and ACT 25/2026 protect judical officers and we will need to shield any approved requests within RecordEase.	

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

***Purpose:** Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.*

	Description
Department(s)	Register of Deeds
COJ	Land Records Committee
Est. for Year End Date	12/31/2026

Variance	Discuss any signficiant variances in year-end estimate vs. budget
Based on current YTD numbers through July and previous trends in the 3rd and 4th quarters in 2024 and 2025, I expect Revenues for transfer fees, ROD charges/fees and abstractor fees to be on budget,or close, as long as the real estate market stays consistent and doesn't have any major drops or corrections. I expect all other Expenses to be within budget at year end. I will be able to address any overages with line itme transfers from other accounts to cover any differences, if needed.	

Misc.	If applicable, use this area to provide additional information

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Purpose: Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Register of Deeds
COJ	Land Records Committee
Budget Year	1/1/2027 - 12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	No
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	No

Revenues	Discuss any variances from prior year budget
Based on current YTD numbers and real estate trends, I expect revenues for 2027 to be comparable to 2026. The transfer fees look to meet projected estimates, recorded documents and related fees are consistent and vital record requests continue to be stable.	

Expenses	Discuss any variances from prior year budget.
I had a retirement in May 2026 so I will need to account for a new expense for retiree health insurance.	

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	Register of Deeds
COJ	Land Records Committee
Budget Year	2027

Service / Program	Describe non-mandated service or program.
All services within the ROD office are mandated and required by Wisconsin State statutes per Ss. 59.43, Chapter 69, Subchapter I of vital records and others that apply.	

COJ	Summarize COJ feedback regarding service or program.
No additional comments	

Fiscal Impact	Describe current year funding source & amount.
The ROD is a revenue producing department due to the statutory fees that we collect for our services. Office expenses and wages are on the levy, but we consistently generate more revenue than expenses each year.	

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.
The ROD is a small office and we consistently provide excellent customer service to the public, our business partners and other county offices while being fiscally responsible.	

Service Impact	Explain the operational and service impact if budget cut occurs.
Loss of any staff would directly impact the public and our business partners with slower response time to requests and services that we offer per statute. It would create delays with our requirement to process data that would affect title companies, realtors, attorneys, surveyors and many others.	

Misc.	If applicable, use this area to provide additional information.

REGISTER OF DEEDS, DEPT 40

TITLE	2022	2023	2024	2025	2026	2027	Change
DEPUTY REGISTER OF DEEDS I	2.50	2.50	2.00	2.00	2.00	2.00	0
DEPUTY REGISTER OF DEEDS II	1.00	1.00	1.00	1.00	1.00	1.00	0
REGISTER OF DEEDS	1.00	1.00	1.00	1.00	1.00	1.00	0
TOTAL	4.50	4.50	4.00	4.00	4.00	4.00	0

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - REGISTER OF DEEDS DEPT 40							
LINE ITEM DETAIL							
101.40.51710.412300	REAL ESTATE TRANSFER TAX (R)	300,000.00	290,000.00	103%	306,000.00	296,793.75	289,295.48
101.40.51710.461003	PUBLIC CHGS-DOC COPY WEBR (R)	-	-	0%	-	-	-
101.40.51710.461004	PUBLIC CHGS-DOC COPY WEBC (R)	-	-	0%	-	-	-
101.40.51710.461300	PUBLIC CHGS-REGISTER OF DEED (R)	260,000.00	250,000.00	104%	272,000.00	258,457.45	244,810.15
101.40.51710.461301	PUBLIC CHGS-ABSTRACTOR FEES (R)	24,000.00	24,000.00	100%	24,000.00	24,000.00	21,700.00
101.40.51710.461304	PUBLIC CHGS-SSN REDACTION (R)	-	-	0%	-	-	-
101.40.51710.461305	PUBLIC CHGS-INTERNET ACCESS (R)	-	-	0%	-	-	-
101.40.51710.461306	PUBLIC CHGS-LAND REC 2010 (R)	-	-	0%	-	76,928.00	72,904.00
101.40.51710.494070	HOLDING-REGISTER OF DEEDS (R)	-	-	0%	-	510.00	420.00
	TOTAL REVENUE	584,000.00	564,000.00	104%	602,000.00	656,689.20	629,129.63
101.40.51710.511101	SALARIES-PERM EMPLOYEE (E)	98,700.00	93,500.00	106%	93,190.00	88,544.15	71,727.49
101.40.51710.511102	WAGES-PERM EMPLOYEE (E)	157,000.00	190,000.00	83%	150,000.00	162,091.25	154,534.32
101.40.51710.511103	OVERTIME WAGES (E)	-	-	0%	-	-	-
101.40.51710.511104	WAGES-PART-TIME EMPLOYEE (E)	-	-	0%	-	-	-
101.40.51710.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
101.40.51710.511205	HOLIDAY WORKED PAY - NEW HIRES (E)	-	-	0%	-	-	-
101.40.51710.512001	SOCIAL SECURITY (E)	21,000.00	21,000.00	100%	19,000.00	18,187.43	16,454.51
101.40.51710.512002	RETIREMENT-EMPLOYER'S SHARE (E)	19,000.00	18,000.00	106%	16,500.00	16,796.13	15,619.71
101.40.51710.512004	HEALTH/DENTAL INSURANCE (E)	84,000.00	100,000.00	84%	81,000.00	84,719.07	80,510.44
101.40.51710.512005	LIFE INSURANCE (E)	800.00	870.00	92%	650.00	674.06	648.83
101.40.51710.512006	WORKER'S COMPENSATION (E)	500.00	450.00	111%	500.00	410.36	308.49
101.40.51710.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.40.51710.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.40.51710.512017	RETIREE HEALTH INSRANCE (E)	12,240.00	-	100%	-	-	-
101.40.51710.512018	CASH IN LIEU OF HEALTH INS (E)	3,000.00	-	100%	1,750.00	1,800.00	3,000.00
101.40.51710.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
101.40.51710.522005	TELEPHONE AND FAX (E)	3,400.00	3,700.00	92%	2,600.00	2,490.93	3,103.69
101.40.51710.523203	MACY AND EQUIP SVC CONTRACTS (E)	-	-	0%	-	-	-
101.40.51710.523290	SUNDRY REPAIR & MAINTENANCE (E)	-	-	0%	-	-	1,000.00
101.40.51710.523390	SUNDRY PURCHASED SERVICES (E)	-	-	0%	-	-	-
101.40.51710.531101	POSTAGE AND BOX RENT (E)	2,000.00	2,400.00	83%	1,400.00	1,629.04	1,564.10
101.40.51710.531102	PRINTING AND DUPLICATION (E)	30.00	30.00	100%	-	-	-
101.40.51710.531103	CENTRAL PURCHASING (E)	1,500.00	1,500.00	100%	1,000.00	737.33	1,134.37
101.40.51710.531203	MEMBERSHIP DUES (E)	185.00	185.00	100%	125.00	125.00	125.00

101.40.51710.531204	ADVERTISING (E)	220.00	220.00	100%	225.00	-	-
101.40.51710.531301	TRAINING/CONFERENCE FEES (E)	550.00	550.00	100%	250.00	250.00	250.00
101.40.51710.531302	EMPLOYEE AUTO ALLOWANCE (E)	900.00	900.00	100%	500.00	618.80	430.14
101.40.51710.531304	MEALS-TAXABLE (E)	75.00	75.00	100%	38.00	-	-
101.40.51710.531305	MEALS LODGING & MISC TRAVEL (E)	1,000.00	1,000.00	100%	600.00	527.00	422.00
101.40.51710.531901	OTHER SUPPLIES & EXPENSES (E)	2,000.00	2,000.00	100%	1,000.00	1,384.60	963.16
	TOTAL EXPENDITURES	**408,100.00**	**436,380.00**	**94%**	**370,328.00**	**380,985.15**	**351,796.25**

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

LAND INFORMATION, DEPT. 52

The Land Information Office provides access to County land related data for all tax parcels in Oneida County. The Land Information Office has developed, and maintains, an accurate and highly integrated tax and land records system, and is able to assist users of this land related data in-house, as well as online.
The Land Information Office (LIO) manages 7 major program areas for the County which include:
1. Real Property Listing 5. Wisconsin Land Information Program
2. Parcel Mapping 6. Tax Foreclosed and other County Land Sales
3. Addressing/911 Support 7. County Surveyor Duties
4. Geospatial Services/GIS (Geographic Information Services)

The primary duties include:
• Maintain and update real property ownership and related tax parcel data by reviewing all deed transactions using the Ascent Land Records program.
• Coordinate the assessment process for the Assessor's workbook and rolls.
• Process Statements of Assessment, create tax bills, and assist Town Clerks with Statements of Taxes.
• Prepare and submit all assessment and real property tax files to the Department of Revenue.
• Administer, maintain, and create digital parcel mapping data based on incoming plats of surveys, certified survey maps (CSM), and recorded deeds, and other documents.
• Administer the Addressing and Road Naming ordinance and maintain the 911 Master Street Address Guide.
• Maintain the 911 Dispatch map and geospatial data, in cooperation with the Sheriff's Department.
• Perform duties of the county surveyor per state statute, index and upload land surveys and related maps, assist departments with land survey issues.
• Administer the US Public Land Survey Remonumentation program and land survey contracts.
• Assist landowners and the general public in the use of land records and assessment data.
• Develop and maintain the County's Geographic Information System (GIS) and assist other County departments in land related issues, transactions, or analysis of land related data.
• Procure and maintain County-wide aerial photography and LiDAR for use by multiple departments and the public.
• Participate in the Wisconsin Land Information Program (WLIP), as required for grant funding; administer Land Information Council (LIC) annual meetings to maintain partnership with WLIP, serve as the County's Land Information Officer.
• Administer the sale of tax foreclosed properties and other County real estate transactions.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	Land Information Office
COJ	Land Records
Budget Year	2027

Goal	State goal; should be short and concise.
Educate County departments and County Board about the costs of maintaining our software. Discover best ways to fund this budget, in associatoin with IT, Finance, and other applicable departments.	

COJ	Summarize COJ support / feedback regarding stated goal.
The Land Records Committee is in support of items stated on this form.	

Strategy	Explain budget year strategies to accomplish goal.
To accomplish the goal, LIO will explain WLIP funds and ROD retained fees funds, to applicable departments and to Finance. Research needs to be done on how other Counties pay for these maintenance plans and what is the best way for Oneida County to handle them.	

Resources	Provide detail on resources necessary to implement strategies.
County staff and Board Supervisors will understand the importance of the tax parcel systems and GIS data systems. By carrying this knowledge, people can promote better funding from State and potentially, Federal resources, so that the Land related Offices and IT departments are not covering extemely large bills for programs that everyone uses.	

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.
Continuous knowledge is best. Benefits will be seen as grants or supplemental income, or hopefully legistlation to increase County government funding sources for programs that the public uses extensively.	

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

***Purpose:** Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.*

	Description
Department(s)	Land Information Office
COJ	Land Records
Est. for Year End Date	12/31/2026

Variance	Discuss any signficiant variances in year-end estimate vs. budget
	I expect all 2026 budgeted items to come in fairly close by year end. Travel expenses may be lower than predicted, as staff was not able to attend a couple of educational conferences I had intended. Telephone charges look to be lower than expected. Central purchasing is trending low, but we haven't bought our tax paper yet for bill printing season. All in all, staffing line items seem to be trending correctly.

Misc.	If applicable, use this area to provide additional information

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

***Purpose:** Provide narrative regarding variances between the 2025 amended budget and the request for the 2026 Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.*

	Description
Department(s)	Land Information Office
COJ	Land Records
Budget Year	1/1/2027-12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the new year?	Yes
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	No

Revenues	Discuss any variances from prior year budget
There will be no cost sharing income this year, as I received $17,122.54 from the WROC 2024 Aerial Photography flight in my 2026 budget. That will not be expected in 2027.	

Expenses	Discuss any variances from prior year budget.

Misc.	If applicable, use this area to provide additional information
The Land Records Committee recommended that Land Information continue the "savings account" approach to keep Oneida County's aerial photography current and on a predictable replacement cycle. The DMA Grant and the County General Fund request approved for 2026 will cover the upgraded 2027 3-inch flight. This 2027 budget request of $20,000 in line item 51790.699012 will proactively set funds aside for the next anticipated flight in 2032 or beyond. Establishing this annual contribution helps spread the cost of future aerial photography over time, reducing the need for a significant one-time budget request when the next flight is needed.	

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	Land Information Office
COJ	Land Records
Budget Year	2027

Service / Program	Describe non-mandated service or program.
Non-mandated services that the LIO provides are Public Assistance and USPLSS Remonumentation.	

COJ	Summarize COJ feedback regarding service or program.
USPLSS Remon is not mandated but the funds used for it are mostly grant funding, via the WI Land Information Program. The funds are then earmarked for PLSS only.	

Fiscal Impact	Describe current year funding source & amount.
Office expenses and wages are levy funded (see budget request for amounts). Register of Deeds recording fees supplement our office for software maintenance, and State grants fund the PLSS (Public Land Survey System) work which builds the Geographic Information System (GIS)/Mapping base.	

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.
No cuts are occuring at this time.	

Service Impact	Explain the operational and service impact if budget cut occurs.
The LIO would not be able to timely complete and continue the services we provide in Tax Parcel Mapping and Real Property Listing, if cuts were to occur. We provide valued services in the GIS/Mapping applications to County Departments including but not limited to Sheriff's Dept, Highway, Forestry **	

Misc.	If applicable, use this area to provide additional information.
** (continued from Service Impact above) Planning and Zoning and Land Conservation. Our Real Property department works hand in hand with the Register of Deeds for tax parcel data and all conveyances; and the Treasurer for tax bill creation and dispersment. The greater public benefits from all of the services that the LIO provides. They would greatly decrease if positions were cut.	

LAND INFORMATION, DEPT 52							
TITLE	2022	2023	2024	2025	2026	2027 PROPOSED	CHANGE
ASST REAL PROPERTY LISTER	1.00	1.00	1.00	1.00	1.00	1.00	-
LIO AIDE	0.50	0.50	1.00	1.00	1.00	1.00	-
GIS SPEC / ADDRESS COORD.	1.00	1.00	1.00	1.00	1.00	1.00	-
GEOSPAT ADMINISTRATOR	1.00	1.00	1.00	1.00	1.00	1.00	-
GEOSPATIAL ANALYST	1.00	1.00	1.00	1.00	1.00	1.00	-
LAND INFO. DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00	-
LTE - LAND RECORDS TRAINER	-	-	0.05	-			-
REAL PROPERTY LISTER	1.00	1.00	1.00	1.00	1.00	1.00	-
TOTAL	6.50	6.50	7.05	7.00	7.00	7.00	-

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - LAND INFORMATION DEPT 52							
LINE ITEM DETAIL							
101.52.51790.435103	STATE AID-LAND RECORDS (R)	-	-	0%	-	-	-
101.52.51790.435108	STATE AID-GPS (R)	40,000.00	20,000.00	200%	20,000.00	20,000.00	10,000.00
101.52.51790.435109	STATE AID-GIS (R)	-	-	0%	-	-	-
101.52.51790.435117	STATE AID-WLIP EDUCATION (R)	1,000.00	1,000.00	100%	1,000.00	1,000.00	1,000.00
101.52.51790.435118	STATE AID-WLIP BASE BUD & SI (R)	25,000.00	25,464.00	98%	25,464.00	27,016.00	26,880.00
101.52.51790.461710	PUBLIC CHGS-LAND INFO FEES (R)	1,000.00	1,000.00	100%	600.00	2,619.00	788.25
101.52.51790.473650	INTERGOV CHGS-MAPPING (R)	100.00	100.00	100%	100.00	-	-
101.52.51790.489150	REIMBURSEMENT OF EXPENDITURE (R)	-	-	0%	-	4,938.87	-
101.52.51790.493010	APPL CONT APPR-LAND REC FEE (R)	-	-	0%	-	-	-
101.52.51790.493011	APPL CONT APPR-REMONUMENTATI (R)	-	-	0%	-	-	-
101.52.51790.493012	APPL CONT APPR-LAND INFO PRO (R)	-	-	0%	-	-	-
101.52.51790.493082	APPL CONT APPN-NON-METAL MIN (R)	-	-	0%	-	-	-
101.52.51790.493110	APPL CONT APPR-ROD REC 2010 (R)	-	-	0%	-	-	-
	TOTAL REVENUE	67,100.00	47,564.00	141%	47,164.00	55,573.87	38,668.25
101.52.51521.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	(29,787.44)	-
101.52.51521.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	401.12	-
101.52.51790.511101	SALARIES-PERM EMPLOYEE (E)	98,000.00	92,800.00	106%	92,800.00	91,248.27	87,280.41
101.52.51790.511102	WAGES-PERM EMPLOYEE (E)	396,820.00	381,500.00	104%	381,800.00	350,879.97	374,026.61
101.52.51790.511103	OVERTIME WAGES (E)	-	-	0%	-	-	13.96
101.52.51790.511105	WAGES-LIMITED TERM EMPLOY (E)	-	-	0%	-	-	3,601.50
101.52.51790.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	1,116.72	-
101.52.51790.512001	SOCIAL SECURITY (E)	37,800.00	36,300.00	104%	36,300.00	32,753.05	34,590.51
101.52.51790.512002	RETIREMENT-EMPLOYER'S SHARE (E)	35,800.00	34,200.00	105%	34,200.00	29,454.13	31,568.56
101.52.51790.512004	HEALTH/DENTAL INSURANCE (E)	109,000.00	143,000.00	76%	113,000.00	95,953.48	91,788.50
101.52.51790.512005	LIFE INSURANCE (E)	3,100.00	1,200.00	258%	800.00	633.32	965.93
101.52.51790.512006	WORKER'S COMPENSATION (E)	900.00	900.00	100%	700.00	721.21	624.23
101.52.51790.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.52.51790.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.52.51790.512009	OTHER EMPLOYER CONTRIBUTIONS (E)	-	-	0%	-	-	-
101.52.51790.512017	RETIREE HEALTH INSURANCE (E)	14,300.00	14,000.00	102%	14,000.00	12,828.00	12,216.00
101.52.51790.512018	CASH IN LIEU OF HEALTH INS (E)	3,000.00	2,000.00	150%	2,600.00	1,800.00	5,300.00
101.52.51790.513901	COST ALLOC-VACANCY/REDUCT (E)	-	-	0%	-	-	-
101.52.51790.521901	OTHER PROFESSIONAL SERVICES (E)	4,500.00	4,500.00	100%	4,500.00	-	-
101.52.51790.521905	LAND INFO PROJECT (E)	10,000.00	10,000.00	100%	10,000.00	3,275.00	-

101.52.51790.521911	PUB LAND & OTHER SURVEY S (E)	4,700.00	4,700.00	100%	4,700.00	4,025.00	3,325.00
101.52.51790.521912	WLIP BASE BUD & SI PROJEC (E)	40,000.00	20,000.00	200%	20,000.00	29,125.00	4,925.00
101.52.51790.521918	LAND SURVEY PROFESSIONAL SER (E)	-	-	0%	-	-	-
101.52.51790.522005	TELEPHONE AND FAX (E)	2,000.00	2,900.00	69%	2,022.00	1,957.18	2,438.61
101.52.51790.531101	POSTAGE AND BOX RENT (E)	600.00	600.00	100%	500.00	628.04	569.43
101.52.51790.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	-	-
101.52.51790.531103	CENTRAL PURCHASING (E)	5,000.00	5,000.00	100%	4,800.00	4,343.32	5,025.95
101.52.51790.531201	PUBLICATION OF LEGAL NOTI (E)	-	-	0%	-	-	-
101.52.51790.531203	MEMBERSHIP DUES (E)	700.00	700.00	100%	600.00	540.00	730.00
101.52.51790.531204	ADVERTISING (E)	-	-	0%	-	-	-
101.52.51790.531301	TRAINING/CONFERENCE FEES (E)	2,500.00	2,800.00	89%	2,500.00	1,270.00	2,535.00
101.52.51790.531302	EMPLOYEE AUTO ALLOWANCE (E)	1,500.00	2,000.00	75%	1,000.00	838.60	1,132.30
101.52.51790.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.52.51790.531305	MEALS LODGING & MISC TRAVEL (E)	2,800.00	2,800.00	100%	2,800.00	1,194.00	2,312.98
101.52.51790.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	75.00	(960.00)
101.52.51790.699012	AERIAL PHOTOGRAPHY (E)	20,000.00	20,000.00	100%	20,000.00	-	-
101.52.51790.699260	PROJECT 1-MAPPING (E)	-	-	0%	-	-	-
	TOTAL EXPENDITURES	**793,020.00**	**781,900.00**	**101%**	**749,622.00**	**635,272.97**	**664,010.48**

2027

Forestry, Land & Outdoor Recreation

PROPOSED BUDGET

SECTION 4

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

FORESTRY, DEPARTMENT 20

The Forestry Department sustainably manages approximately 83,000 acres of Oneida County forest within three forest blocks – Lynne/Little Rice Block, Enterprise Block and the Cassian-Woodboro Block. Forest management includes, but is not limited to, timber harvesting, forest protection (fire and disease), reforestation, wild life habitat and recreational management.

The department partners with several clubs and organizations to assist with the maintenance and development of hundreds of miles of recreational trails including snowmobile, all-terrain/utility terrain vehicle (ATV/UTV), cross-country skiing, mountain/fat tire bike, snowshoe, hunter/hiking, and nature trails. The department is also solely responsible for the maintenance of 39-miles of County forest roads, utilized primarily for timber harvesting and recreational access to the many acres of county forest.

Other recreational opportunities include three parks that offer a variety of recreational opportunities including swimming beaches, a disc golf course, picnic areas, nature trails, boat landings, a fishing bridge and scientific areas. Additionally, the county offers a primitive 11-site campground located in the Town of Enterprise that connects directly to the Enterprise ATV/UTV trail system.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	FORESTRY
COJ	FORESTRY, LAND & RECREATION COMMITTEE
Budget Year	2027

Goal	State goal; should be short and concise.
Assess recreational program needs to help prioritize development and maintenance priorities. This will aid the department with allocation of budget and labor dollars and well as help identify potential revenue areas.	

COJ	Summarize COJ support / feedback regarding stated goal.

Strategy	Explain budget year strategies to accomplish goal.
Create an inventory of recreational facilities and infrastructure. Determine age and condition of each item, then develop a short-, mid-, and long-range maintenance and/or replacement schedule to spread out costs. Track useage at facilities. Explore grant opportunities and/or additional partnerships with civic groups or non-profit organizations to aid in maintainance or financing needs.	

Resources	Provide detail on resources necessary to implement strategies.
Primary resource to develop/implent strategies is Forestry Department staff time, with small amounts of assistance (time) from other Departments (e.g. LIO, P&Z).	

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.
Inventory of recreational facilities and infrastructure along with an associated maintenance/replacement schedule likely could be completed in 1-2 years. Partnerships with other groups, agencies, or non-profits would likely take longer to cultivate (3+ years). Benefits to the County would be a clearer picture of recreational needs and the financial commitment to accomplish those needs.	

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

Purpose: Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	FORESTRY
COJ	FORESTRY, LAND & RECREATION COMMITTEE
Est. for Year End Date	12/31/2026

Variance	Discuss any signficiant variances in year-end estimate vs. budget

Land Purchase Account - No significant variances
Parks Account - Decrease in budgeted revenue due to RTP grant funds and decreased park improvement spending. Increase in expenses due to grant received with reimbursement at end of project.
Campground Acct - A slight decrease in revenue due to decreased occupancy.
ATV Account - 100% grant funding
Snowmobile Account - 100% grant funding
Forestry Account - Increase in revenue due to late awarded SFG grant (Indian Village GMA), forfeited timber sales and signing bonus for cell tower lease extension. Increase in expenses due to late awarded SFG grant.
County Forest Roads Account - 100% Grant funded - Received SFG funding for $7,300.
Wildlife Habitat - 100% Grant funded - No significant variances

Misc.	If applicable, use this area to provide additional information

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Purpose: Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	FORESTRY
COJ	FORESTRY, LAND & RECREATION COMMITTEE
Budget Year	1/1/2027 - 12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	No
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	No

Revenues	Discuss any variances from prior year budget

Campground - 2026 included additional grant funding of $3,325

Forestry Account - 12% decrease in forestry stumpage based on current stumpage values on the books. Increase in revenue due to SFG for South Exit Road.

Parks Account - Increase in State Aid due to grant funding for infrastructure and trail maintenance.

Expenses	Discuss any variances from prior year budget.

Campground - Decreased expenses for 2027 - grant funded project in 2026.
Forestry Account - $19,000 budgeted for two private landowner surveys due to encroachment and proposed land trade to eliminate logging road/recreational easement. Some costs may be reimbursed by landowners. Increase in WCFA membership dues and acreage assessment. South Exit Road rehab project is $76,300 (funded by SFG).
Parks Account - Increase in expenses of $22,000 for the Nose Lake Toilet Building funded by grant and reimbursed monies.

Oneida County

2027 BUDGET FORM

MANDATED SERVICES LOSS OF FUNDING

Purpose: Identify mandated service and / or program subject to anticipated loss or reduction in federal, state, or other non-tax levy funding.

	Description
Department(s)	Forestry
COJ	Forestry, Land & Recreation Committee
Budget Year	2027

Service / Program	Describe mandated service or program. *(statutory reference if applicable)*
	The Forestry Department does not have any mandated services or programs subject to loss or reduction in funding.

COJ	Summarize COJ feedback regarding service or program.

Fiscal Impact	Describe current year funding source & amount.

Department Cuts	Provide detail on non-mandated budget cuts to shift funds.

Subsidy Justification	Justify inceased tax levy subsidy to offset funding losses.

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	Forestry
COJ	Forestry, Land and Recreation Committee
Budget Year	2027

Service / Program	Describe non-mandated service or program.

While some recreational maintenance is a non-mandated service, it is the department's opinion the County needs to continue to provide basic maintenance (lawn mowing, bathroom cleaning, garbage pickup) for the two County owned day-use parks (Almon Park & Perch Lake Park) and maintenance/grooming for ski and bike trails located on county forest.

COJ	Summarize COJ feedback regarding service or program.

Fiscal Impact	Describe current year funding source & amount.

Forestry timber sales and miscellaneous park revenues provide funding to cover the costs to maintain the county parks. Park revenue is estimated at $91,200 including a grant that covers 50% of the Forest Administrator salary and benefits. Non-personnel operating expenses are estimated at $90,567 for 2027.

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.

Currently the County employs 1,200 hours of LTE park maintenance and 500 hours of LTE recreational ranger hours to help maintain, patrol and assist users of the county parks and campground throughout the busy summer season including weekends.

Service Impact	Explain the operational and service impact if budget cut occurs.

The Forestry Department would need to either take over maintenance (specifically during the busy summer months) or maintenance of the facilities would suffer with a lack of service. Full time Department staff would not be able to take on routine park maintenance duties without reducing time in other "normally assigned" job duties, including timber sale establishment.

Misc.	If applicable, use this area to provide additional information.

FORESTRY, DEPT 20

TITLE	2023	2024	2025	2026	2027 PROPOSED	CHANGE
DIRECTOR FORESTRY	1.00	1.00	1.00	1.00	1.00	-
ASST DIRECTOR FORESTRY	1.00	1.00	1.00	1.00	1.00	-
CTY FORESTER	1.00	1.00	1.00	1.00	1.00	-
FORESTER	1.00	1.00	1.00	1.00	1.00	-
MAINT TECH / EQUIP OPERATOR	1.00	1.00	1.00	1.00	1.00	-
OFFICE COORINATOR	1.00	1.00	1.00	1.00	1.00	-
LTE - LABORER	0.60	0.60	0.60	0.60	0.60	-
LTE - RANGER	0.25	0.25	0.25	0.25	0.25	-
TOTAL	6.85	6.85	6.85	6.85	6.85	-

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - FORESTRY DEPT 020							
LINE ITEM DETAIL							
101.20.51570.493038	APPL CONT APPR-CTY LAND PUR (R)	$ 5,000.00	$ 1,000.00	500%	-	-	-
101.20.55210.432001	CDBG GRANT (R)	$ -	$ -	0%	-	-	-
101.20.55210.435731	STATE AID-PARKS (R)	$ 32,000.00	$ 12,000.00	267%	6,000.00	12,068.50	2,974.21
101.20.55210.435732	STATE AID-CAMPGROUND (R)	$ -	$ -	0%	-	-	-
101.20.55210.435805	STATE AID-FORESTRY ADMINISTR (R)	$ 32,000.00	$ 31,000.00	103%	31,068.00	29,145.60	36,665.69
101.20.55210.467100	PUBLIC CHGS-PARKS (R)	$ 12,000.00	$ 12,300.00	98%	11,500.00	9,759.85	6,885.85
101.20.55210.485100	DONATIONS (R)	$ 200.00	$ 400.00	50%	400.00	524.90	349.90
101.20.55210.489140	REIMB PRIOR YR EXPENDITURE (R)	$ -	$ -	0%	-	-	-
101.20.55210.489150	REIMBURSEMENT OF EXPENDIT (R)	$ 20,000.00	$ -	100%	-	4,023.20	51.95
101.20.55210.493076	APPL CONT APPR-PARKS PROJ (R)	$ 15,000.00	$ 30,000.00	50%	25,000.00	-	-
101.20.55212.435200	STATE AID-CAMPGROUND GRANT (R)	$ -	$ 3,325.00	0%	3,325.00	-	-
101.20.55212.467120	PUBLIC CHGS-CAMPGROUNDS (R)	$ 8,500.00	$ 9,500.00	89%	8,500.00	10,184.36	8,272.25
101.20.55212.485100	DONATIONS (R)	$ 250.00	$ 250.00	100%	250.00	112.00	425.00
101.20.55410.435730	STATE AID-SNOWMOBILE TRAILS (R)	$ 544,050.00	$ 515,023.75	106%	860,963.75	293,343.13	204,900.42
101.20.55410.468103	PUBLIC CHGS-RECREATION AD (R)	$ -	$ -	0%	-	-	-
101.20.55410.493024	APPL CONT APPR-SNOWMO TRA (R)	$ -	$ 236,923.72	0%	257,370.93	-	-
101.20.55410.493076	APPL CONT APPR-PARKS PROJ (R)	$ -	$ -	0%	-	-	-
101.20.55412.435732	STATE AID-ATV/UTV TRAILS (R)	$ 97,996.25	$ 125,413.75	78%	270,866.05	361,239.95	241,231.36
101.20.55412.435733	STATE AID-UTV TRAILS (R)	$ -	$ -	0%	-	-	-
101.20.55412.489150	REIMBURSEMENT OF EXPENDITURE (R)	$ -	$ -	0%	-	-	-
101.20.55412.493092	APPL CONT APPR-ATV TRAILS (R)	$ 142,638.75	$ 11,036.25	1292%	11,699.25	-	-
101.20.56110.435801	STATE AID-CONSERVATION AIDS (R)	$ -	$ -	0%	-	-	-
101.20.56110.435805	STATE AID-FORESTRY ADMINISTR (R)	$ 32,000.00	$ 31,000.00	103%	31,068.00	29,145.61	36,665.69
101.20.56110.435810	STATE AID-SUSTAINABLE FOREST (R)	$ 76,300.00	$ -	100%	69,400.00	-	-
101.20.56110.435852	STATE AID-HUNTING STAMP (R)	$ -	$ -	0%	-	-	-
101.20.56110.468100	PUBLIC CHGS-SALE OF STUMPAGE (R)	$ 880,000.00	$ 1,000,000.00	88%	1,000,000.00	927,200.18	1,521,925.23
101.20.56110.468105	PUBLIC CHARGES-CONS ADMINIST (R)	$ 775.00	$ -	100%	680.00	-	-
101.20.56110.468106	PUBLIC CHGS-FIREWOOD PERMITS (R)	$ 1,800.00	$ 1,650.00	109%	1,800.00	2,403.04	1,747.06
101.20.56110.468110	PUBLIC CHGS-NON CO FOR ST (R)	$ -	$ -	0%	-	1,547.90	-
101.20.56110.468204	PUBLIC CHGS-FORFEIT DEPOS (R)	$ -	$ -	0%	10,000.00	-	15,728.00
101.20.56110.468205	PUBLIC CHGS-BEAVER CONTROL (R)	$ -	$ -	0%	-	-	-
101.20.56110.481100	INTEREST EARNED (R)	$ -	$ -	0%	-	-	1,457.63
101.20.56110.481200	LATE PENALTY (R)	$ -	$ -	0%	-	-	-
101.20.56110.482100	RENT OF OTHER FACILITIES (R)	$ 12,068.00	$ 12,068.00	100%	19,068.00	12,228.38	12,068.40
101.20.56110.482110	LEASE PRINC. REVENUE (R)	$ -	$ -	0%	-	-	10,240.64

101.20.56110.482120	LEASE INT. REVENUE (R)	$	-	$	-	0%	-	-	-
101.20.56110.483100	SALE OF FIXED ASSETS-GRAV (R)	$	20.00	$	20.00	100%	20.00	-	-
101.20.56110.489100	MISCELLANEOUS REVENUES (R)	$	1,000.00	$	-	100%	750.00	10,128.34	16,184.00
101.20.56110.489150	REIMBURSEMENT OF EXPENDITURE (R)	$	7,717.00	$	-	100%	4,845.00	-	5,339.59
101.20.56110.493029	APPL CONT APPR-CULTURAL TREAT (R)	$	-	$	-	0%	-	-	-
101.20.56110.493090	APPL CONT APPR-FORESTRY E (R)	$	10,000.00	$	20,000.00	50%	20,000.00	-	-
101.20.56111.435732	STATE AID-ATV TRAILS (R)	$	-	$	-	0%	-	-	-
101.20.56111.435806	STATE AID-FOREST ROADS (R)	$	13,315.00	$	13,317.34	100%	20,877.00	65,817.34	13,534.26
101.20.56111.435814	STATE AID-TROUTES (R)	$	14,204.00	$	14,204.00	100%	14,204.00	16,798.05	5,253.90
101.20.56111.493027	APPL CONT APPR-FOREST ROADS (R)	$	15,000.00	$	25,000.00	60%	12,000.00	-	-
101.20.56116.435808	STATE AID-WILDLIFE HABITAT (R)	$	8,285.00	$	8,300.00	100%	8,285.00	3,857.01	3,860.74
101.20.56116.489100	MISCELLANEOUS REVENUES (R)	$	-	$	-	0%	1,500.00	2,000.00	-
101.20.56116.493051	APPL CONT APPR-HABITAT MANAG (R)	$	1,500.00	$	1,900.00	79%	215.00	-	-
	TOTAL REVENUE		**1,983,619.00**		**2,115,631.81**	**94%**	**2,701,654.98**	**1,791,527.34**	**2,145,761.77**
101.20.51570.521901	OTHER PROFESSIONAL SERVIC (E)	$	5,000.00	$	1,000.00	500%	-	-	30.00
101.20.51570.699101	LAND (E)	$	-	$	-	0%	-	-	-
101.20.51570.699102	BUILDINGS (E)	$	-	$	-	0%	-	-	-
101.20.55110.523205	SOFTWARE MAINTENANCE (E)	$	-	$	-	0%	-	-	-
101.20.55110.583200	SUBSCRIPTION CLEAR - CHG ACCTG (E)	$	-	$	-	0%	-	-	-
101.20.55210.511101	SALARIES-PERM EMPLOYEE (E)	$	147,020.00	$	142,425.00	103%	142,425.00	139,532.93	165,851.01
101.20.55210.511102	WAGES-PERM EMPLOYEE (E)	$	62,370.00	$	58,950.00	106%	58,950.00	53,324.79	59,481.60
101.20.55210.511103	OVERTIME WAGES (E)	$	-	$	-	0%	-	-	-
101.20.55210.511105	WAGES-LIMITED TERM EMPLOYEE (E)	$	35,045.00	$	35,100.00	100%	35,100.00	32,221.93	30,396.05
101.20.55210.512001	SOCIAL SECURITY (E)	$	18,705.00	$	18,050.00	104%	18,050.00	17,189.03	19,521.34
101.20.55210.512002	RETIREMENT-EMPLOYER'S SHARE (E)	$	15,170.00	$	14,200.00	107%	14,000.00	12,730.69	14,097.70
101.20.55210.512004	HEALTH/DENTAL INSURANCE (E)	$	42,555.00	$	42,600.00	100%	42,600.00	26,207.05	34,852.00
101.20.55210.512005	LIFE INSURANCE (E)	$	1,320.00	$	1,250.00	106%	700.00	450.98	496.12
101.20.55210.512006	WORKER'S COMPENSATION (E)	$	7,600.00	$	7,250.00	105%	7,250.00	5,567.32	7,118.66
101.20.55210.512007	INCOME CONTINUATION INS (E)	$	-	$	-	0%	-	-	-
101.20.55210.512008	UNEMPLOYMENT COMPENSATION (E)	$	-	$	-	0%	-	-	-
101.20.55210.512011	CLOTHING AND UNIFORMS (E)	$	-	$	-	0%	-	-	478.91
101.20.55210.512018	CASH IN LIEU OF HEALTH INS (E)	$	7,000.00	$	5,700.00	123%	5,700.00	4,200.00	3,575.00
101.20.55210.513001	COST ALLOC-WAGES & FRINGE (E)	$	(2,000.00)	$	(5,750.00)	35%	(8,000.00)	(2,953.98)	(4,992.19)
101.20.55210.513901	COST ALLOC-VACANCY/REDUCTION (E)	$	-	$	-	0%	-	-	-
101.20.55210.521901	OTHER PROFESSIONAL SERVICES (E)	$	30,000.00	$	30,000.00	100%	30,000.00	30,533.14	26,060.00
101.20.55210.522001	WATER AND SEWER (E)	$	1,400.00	$	900.00	156%	1,350.00	810.00	810.00
101.20.55210.522002	ELECTRIC (E)	$	1,200.00	$	1,200.00	100%	1,200.00	989.36	954.48
101.20.55210.522004	PROPANE (E)	$	1,500.00	$	1,500.00	100%	800.00	1,330.60	578.92
101.20.55210.522009	OTHER UTILITIES (E)	$	-	$	-	0%	-	-	-
101.20.55210.523290	SUNDRY REPAIR & MAINTENANCE (E)	$	1,000.00	$	1,000.00	100%	1,000.00	380.26	1,138.45

101.20.55210.523310	REFUSE COLLECTION (E)	$	1,700.00	$ 1,400.00	121%	1,400.00	1,225.58	514.08
101.20.55210.531102	PRINTING AND DUPLICATION (E)	$	500.00	$ 800.00	63%	800.00	-	844.20
101.20.55210.531204	ADVERTISING (E)	$	250.00	$ 250.00	100%	250.00	263.06	149.74
101.20.55210.531302	EMPLOYEE AUTO ALLOWANCE (E)	$	-	$ -	0%	-	-	107.20
101.20.55210.531304	MEALS-TAXABLE (E)	$	-	$ -	0%	-	-	-
101.20.55210.531305	MEALS LODGING & MISC TRAVEL (E)	$	50.00	$ 50.00	100%	50.00	-	30.00
101.20.55210.531404	HOUSEHOLD & JANITORIAL SUP (E)	$	800.00	$ 700.00	114%	700.00	570.72	926.28
101.20.55210.531501	GASOLINE MOTOR OIL ETC (E)	$	450.00	$ 350.00	129%	350.00	-	-
101.20.55210.531502	MOTOR VEHICLE PARTSPLIES (E)	$	1,000.00	$ 900.00	111%	900.00	2,779.27	93.95
101.20.55210.531507	SIGN PARTS AND SUPPLIES (E)	$	500.00	$ 500.00	100%	500.00	-	513.96
101.20.55210.531901	OTHER SUPPLIES & EXPENSES (E)	$	500.00	$ 500.00	100%	500.00	219.46	539.35
101.20.55210.531904	MAPS-ATV (E)	$	1,000.00	$ 1,000.00	100%	600.00	-	1,045.00
101.20.55210.531907	MAPS-SILENT SPORTS (E)	$	1,000.00	$ 1,000.00	100%	800.00	-	665.00
101.20.55210.581215	GRANTS TO OTHERS (E)	$	20,000.00	$ -	100%	26,056.75	-	-
101.20.55210.699044	SMALL EQUIPMENT (E)	$	500.00	$ 500.00	100%	500.00	-	229.99
101.20.55210.699109	OTHER CAPITAL IMPROVEMENTS (E)	$	25,000.00	$ 30,000.00	83%	25,000.00	5,566.98	2,844.00
101.20.55210.699260	PROJECT 1-PERCH LAKE (E)	$	-	$ -	0%	-	-	-
101.20.55210.699262	PROJECT 3-SHELTERS-ALMON PK (E)	$	-	$ -	0%	-	-	-
101.20.55212.522001	WATER AND SEWER (E)	$	500.00	$ 500.00	100%	500.00	475.00	470.00
101.20.55212.523290	SUNDRY REPAIR & MAINTENANCE (E)	$	200.00	$ 200.00	100%	200.00	-	115.27
101.20.55212.523310	REFUSE COLLECTION (E)	$	500.00	$ 500.00	100%	800.00	462.26	350.56
101.20.55212.531102	PRINTING AND DUPLICATION (E)	$	300.00	$ 600.00	50%	300.00	453.83	-
101.20.55212.531507	SIGN PARTS AND SUPPLIES (E)	$	100.00	$ 100.00	100%	100.00	-	-
101.20.55212.531901	OTHER SUPPLIES & EXPENSES (E)	$	900.00	$ 900.00	100%	900.00	1,941.00	916.98
101.20.55212.699109	OTHER CAPITAL IMPROVEMENT (E)	$	-	$ 6,650.00	0%	6,650.00	-	-
101.20.55410.513001	COST ALLOC-WAGES & FRINGE (E)	$	-	$ -	0%	5,000.00	522.08	629.24
101.20.55410.531650	TRAIL MAINT-PROJECT 1 (E)	$	125,550.00	$ 129,480.00	97%	127,515.00	129,480.00	129,480.00
101.20.55410.531651	TRAIL MAINT-SUPPLEMENTAL (E)	$	418,500.00	$ 258,960.00	162%	368,887.50	96,104.50	-
101.20.55410.699253	FOREST BRIDGE STACK BAY (E)	$	-	$ -	0%	-	-	17,279.87
101.20.55410.699254	FOREST BRIDGE TOMAHAWK RIVER (E)	$	-	$ -	0%	-	20,165.64	-
101.20.55410.699262	WILLOW SPILLWAY (E)	$	-	$ -	0%	-	-	-
101.20.55410.699263	HAYMEADOW (E)	$	-	$ -	0%	-	-	-
101.20.55410.699279	BURROWS BOARDWALKS (E)	$	-	$ -	0%	-	-	97,998.72
101.20.55410.699280	GILMORE CREEK BRIDGE (E)	$	-	$ 104,150.00	0%	300,469.77	14,275.00	11,292.73
101.20.55410.699281	NWP TRAIL 8 REHAB (E)	$	-	$ -	0%	-	-	-
101.20.55410.699293	THREE LAKES CULVERTS (E)	$	-	$ -	0%	-	-	48,331.59
101.20.55410.699303	TR17 - PELICAN RIVER BRID (E)	$	-	$ 259,357.47	0%	316,462.41	65,418.75	29,590.00
101.20.55412.513001	COST ALLOC-WAGES & FRINGES (E)	$	2,000.00	$ -	100%	3,000.00	2,431.90	629.24
101.20.55412.531102	PRINTING AND DUPLICATION (E)	$	-	$ -	0%	-	-	-
101.20.55412.531490	OTHER OPERATING SUPPLIES (E)	$	-	$ -	0%	-	-	-
101.20.55412.531650	TRAIL MAINT-ATV TRAILS (E)	$	57,600.00	$ 54,000.00	107%	54,000.00	54,000.00	53,200.00

101.20.55412.531651	TRAIL MAINT-UTV EXPENSES (E)	$	-	$	-	0%	-	-	-
101.20.55412.531904	MAPS-ATV (E)	$	-	$	-	0%	-	-	-
101.20.55412.599920	DEFERRED FUND BALANCE (E)	$	31,250.00	$	-	100%	142,638.75	-	-
101.20.55412.699006	CONSERVATION RD DEV (E)	$	74,585.00	$	-	100%	-	-	-
101.20.55412.699007	WAYSIDE CONNECTION (E)	$	75,200.00	$	-	100%	-	-	-
101.20.55412.699251	FOREST RD KELLY TO MCCORD REHA (E)	$	-	$	-	0%	-	221,930.00	-
101.20.55412.699252	FOREST RD 47 RECYCLED BLACKTOP (E)	$	-	$	-	0%	-	5,178.36	-
101.20.55412.699294	TRAIL 5 ATV (E)	$	-	$	-	0%	8,812.80	91,677.20	-
101.20.55412.699295	BURROWS LK RD N REHAB (E)	$	-	$	-	0%	-	-	-
101.20.55412.699296	DUMP ROAD ATV (E)	$	-	$	-	0%	-	103,113.83	3,328.75
101.20.55412.699297	BURROWS BOARDWALKS (E)	$	-	$	-	0%	-	-	97,998.72
101.20.55412.699301	LR WASHOUT (E)	$	-	$	-	0%	-	-	-
101.20.55412.699302	EN EROSION (E)	$	-	$	5,000.00	0%	20,001.25	-	-
101.20.55412.699304	PELICAN RR TRAIL (E)	$	-	$	-	0%	-	36,792.76	-
101.20.55412.699305	LAMER SPRINGS REHAB (E)	$	-	$	77,450.00	0%	54,112.50	36.05	-
101.20.56110.511101	SALARIES-PERM EMPLOYEE (E)	$	211,380.00	$	205,305.00	103%	205,305.00	194,652.33	196,639.98
101.20.56110.511102	WAGES-PERM EMPLOYEE (E)	$	76,230.00	$	72,050.00	106%	72,050.00	72,530.01	59,481.60
101.20.56110.511103	OVERTIME WAGES (E)	$	-	$	-	0%	-	-	-
101.20.56110.511105	WAGES-LIMITED TERM EMPLOYEE (E)	$	-	$	-	0%	-	-	-
101.20.56110.512001	SOCIAL SECURITY (E)	$	21,695.00	$	21,350.00	102%	21,350.00	20,233.76	19,547.99
101.20.56110.512002	RETIREMENT-EMPLOYER'S SHARE (E)	$	20,530.00	$	19,800.00	104%	19,800.00	17,712.05	16,222.24
101.20.56110.512004	HEALTH/DENTAL INSURANCE (E)	$	61,324.00	$	60,900.00	101%	60,900.00	39,247.81	39,732.42
101.20.56110.512005	LIFE INSURANCE (E)	$	1,780.00	$	1,750.00	102%	1,000.00	539.53	471.66
101.20.56110.512006	WORKER'S COMPENSATION (E)	$	8,500.00	$	8,350.00	102%	8,350.00	8,542.48	6,853.89
101.20.56110.512007	INCOME CONTINUATION INS (E)	$	-	$	-	0%	-	-	-
101.20.56110.512008	UNEMPLOYMENT COMPENSATION (E)	$	-	$	-	0%	-	-	-
101.20.56110.512011	CLOTHING AND UNIFORMS (E)	$	500.00	$	550.00	91%	550.00	-	239.00
101.20.56110.512017	RETIREE HEALTH INSURANCE (E)	$	15,172.00	$	31,000.00	49%	25,000.00	23,894.00	19,867.00
101.20.56110.512018	CASH IN LIEU OF HEALTH INS (E)	$	7,000.00	$	6,300.00	111%	6,300.00	4,800.00	4,175.00
101.20.56110.513901	COST ALLOC-VACANCY/REDUCTION (E)	$	-	$	-	0%	-	-	-
101.20.56110.521901	OTHER PROFESSIONAL SERVICES (E)	$	24,000.00	$	4,650.00	516%	5,400.00	2,862.68	5,359.40
101.20.56110.522001	WATER AND SEWER (E)	$	1,000.00	$	1,000.00	100%	500.00	2,303.90	945.90
101.20.56110.522002	ELECTRIC (E)	$	4,000.00	$	4,000.00	100%	4,000.00	3,351.00	2,871.22
101.20.56110.522005	TELEPHONE AND FAX (E)	$	5,000.00	$	5,000.00	100%	5,000.00	4,692.10	5,028.01
101.20.56110.522009	OTHER UTILITIES (E)	$	1,000.00	$	1,000.00	100%	800.00	837.75	806.67
101.20.56110.523103	REPAIR AND MAINT-STREETS (E)	$	-	$	-	0%	-	-	-
101.20.56110.523290	SUNDRY REPAIR & MAINTENAN (E)	$	500.00	$	500.00	100%	500.00	2,287.87	501.13
101.20.56110.523295	INFO TECH SUBSCRIPTION (E)	$	4,150.00	$	650.00	638%	650.00	259.99	253.99
101.20.56110.523305	CULTURAL TREATMENTS (E)	$	10,000.00	$	7,000.00	143%	7,000.00	2,929.45	7,159.00
101.20.56110.523310	REFUSE COLLECTION (E)	$	1,000.00	$	1,000.00	100%	800.00	613.17	786.29
101.20.56110.531101	POSTAGE AND BOX RENT (E)	$	400.00	$	400.00	100%	400.00	379.65	384.73

101.20.56110.531102	PRINTING AND DUPLICATION (E)	$	1,000.00	$ 1,000.00	100%	1,000.00	61.14	923.14
101.20.56110.531103	CENTRAL PURCHASING (E)	$	800.00	$ 900.00	89%	900.00	558.48	1,461.92
101.20.56110.531203	MEMBERSHIP DUES (E)	$	8,215.00	$ 6,575.00	125%	6,575.00	6,572.28	6,572.28
101.20.56110.531204	ADVERTISING (E)	$	400.00	$ 400.00	100%	400.00	438.68	358.42
101.20.56110.531301	TRAINING/CONFERENCE FEES (E)	$	1,500.00	$ 1,500.00	100%	1,000.00	875.00	810.00
101.20.56110.531302	EMPLOYEE AUTO ALLOWANCE (E)	$	50.00	$ 50.00	100%	-	-	-
101.20.56110.531304	MEALS-TAXABLE (E)	$	50.00	$ 50.00	100%	-	-	-
101.20.56110.531305	MEALS LODGING & MISC TRAVEL (E)	$	1,600.00	$ 1,600.00	100%	1,000.00	1,092.00	819.75
101.20.56110.531490	OTHER OPERATING SUPPLIES (E)	$	-	$ -	0%	-	-	-
101.20.56110.531501	GASOLINE MOTOR OIL ETC (E)	$	15,000.00	$ 16,000.00	94%	14,000.00	11,563.91	12,490.06
101.20.56110.531502	MOTOR VEHICLE PARTSPLIES (E)	$	7,000.00	$ 7,000.00	100%	7,000.00	11,777.62	5,312.94
101.20.56110.531504	PAINTING SUPPLIES (E)	$	8,000.00	$ 7,000.00	114%	7,000.00	6,891.54	6,962.62
101.20.56110.531507	SIGN PARTS AND SUPPLIES (E)	$	-	$ 300.00	0%	-	-	-
101.20.56110.531901	OTHER SUPPLIES & EXPENSES (E)	$	3,000.00	$ 3,000.00	100%	3,000.00	1,257.27	3,023.15
101.20.56110.583001	BAD DEBT EXPENSES (E)	$	-	$ -	0%	-	-	-
101.20.56110.583200	CHG ACCOUNTING ASSUMPTION (E)	$	-	$ -	0%	-	-	12,068.40
101.20.56110.699000	INDIAN VILLAGE GROUSE MGMT (E)	$	-	$ -	0%	69,400.00	-	-
101.20.56110.699001	AUTOMOTIVE EQUIPMENT (E)	$	20,000.00	$ 20,000.00	100%	20,000.00	10,618.96	12,815.20
101.20.56110.699008	COMPUTER HARDWARE (E)	$	-	$ -	0%	-	-	-
101.20.56110.699009	SOUTH EXIT RD REHAB (E)	$	76,300.00	$ -	100%	-	-	-
101.20.56110.699044	SMALL EQUIPMENT (E)	$	1,000.00	$ 1,000.00	100%	967.00	882.96	3,752.08
101.20.56110.699102	BUILDINGS (E)	$	7,500.00	$ 7,500.00	100%	2,500.00	2,235.00	-
101.20.56110.699103	ROAD IMPROVEMENTS (E)	$	-	$ 1,000.00	0%	-	-	-
101.20.56111.523101	GRAVELING (E)	$	600.00	$ 600.00	100%	-	-	-
101.20.56111.523103	REPAIR AND MAINT-STREETS (E)	$	35,000.00	$ 45,000.00	78%	40,000.00	45,331.00	6,286.35
101.20.56111.531204	ADVERTISING (E)	$	200.00	$ 200.00	100%	200.00	86.11	-
101.20.56111.531507	SIGN PARTS AND SUPPLIES (E)	$	200.00	$ 200.00	100%	400.00	-	-
101.20.56111.531650	TRAIL MAINT-ATV ROUTES (E)	$	3,000.00	$ 3,000.00	100%	3,000.00	6,054.20	-
101.20.56111.531651	TRAIL MAINT-UTV EXPENSES (E)	$	2,400.00	$ 2,400.00	100%	2,400.00	4,685.80	-
101.20.56111.531901	OTHER SUPPLIES & EXPENSES (E)	$	1,119.00	$ 1,121.34	100%	1,081.00	31.16	1,500.00
101.20.56111.599920	DEFERRED FUND BALANCE (E)	$	-	$ -	0%	-	-	-
101.20.56111.699501	ROZELL CULVERTS (E)	$	-	$ -	0%	-	61,505.09	-
101.20.56116.521602	PEST EXTERMINATION (E)	$	-	$ -	0%	-	-	-
101.20.56116.521901	OTHER PROFESSIONAL SERVICES (E)	$	6,000.00	$ 8,500.00	71%	7,000.00	6,800.00	5,525.00
101.20.56116.523310	REFUSE COLLECTION (E)	$	-	$ -	0%	-	-	-
101.20.56116.531901	OTHER SUPPLIES & EXPENSES (E)	$	3,785.00	$ 1,700.00	223%	3,000.00	2,634.71	38.68
101.20.56116.699009	OTHER CAPITAL EQUIPMENT (E)	$	-	$ -	0%	-	-	329.99
	TOTAL EXPENDITURES		1,894,200.00	1,881,323.81	101%	2,457,359.73	1,762,219.77	1,328,939.57

2027

Human Services

PROPOSED BUDGET

SECTION 5

Oneida County
2027 BUDGET FORM
DEPARTMENT DESCRIPTION

VETERANS' SERVICES, DEPT. 54

The Veterans Services Department assists veterans, dependents, and survivors with all federal and state veterans' benefits to which they are entitled, including but not limited to, service-connected disability claims, VA pensions, VA healthcare, survivor burial benefits, education benefits, and filing appeals. The Department also assists veterans in crisis with getting the mental health resources needed to prevent self-harm; and assists homeless veterans get connected with resources such as temporary or permanent housing.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	Veteran Services
COJ	Human Services
Budget Year	2027

Goal — State goal; should be short and concise.

Maintain a quality service with a fully qualified staff to the Veterans of Oneida County

COJ — Summarize COJ support / feedback regarding stated goal.

Strategy — Explain budget year strategies to accomplish goal.

Conitnue to move forward with updated training and keeping a fully accredited staff available to assist the Veteran Community

Resources — Provide detail on resources necessary to implement strategies.

Timeline & Benefits — Discuss is the timeline & benefits to Oneida County once the goal is met.

This will be a continuing timeline spanning the year. The goal is to provide quality and timely assistance to Oneida County Veterans and keep them coming back and supporting the county

Misc. — If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

Purpose: Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Veteran Services
COJ	Human Services
Est. for Year End Date	12/31/2026

Variance	Discuss any signficiant variances in year-end estimate vs. budget
	Salary (Perm Employee) $11,558.13: Overlapping of Retiring CVSO and Incoming CVSO combined with PTO Payout for Retiring CVSO. Wages (Perm Employee) $6761.49: PTO Payout Retiring ACVSO. Holiday Work Pay $1,810: New CVSO falls under 1 Year Paid Holiday Schedule. Retiree Health Insurance $15,120: Retiring CVSO claiming retiree health insurance through the County.

Misc.	If applicable, use this area to provide additional information
	Year end actual budget anticipated to be over by $10,427 (+5%)

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

*Purpose: **Provide narrative regarding variances between the current year** amended budget and **the request for the** upcoming Budget Year. For larger Departments, **may use** form to **review** individual Divisions or **Business Units.***

	Description
Department(s)	Veteran Services
COJ	Human Services
Budget Year	1/1/2027 - 12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	No
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	No

Revenues	Discuss any variances from prior year budget
We will apply for the WDVA grant that is anticipated to remain $14,400.	

Expenses	Discuss any variances from prior year budget.
The change of staff in the office is a considerable decrease in the Salary and Wages expenses from 2026-2027.	

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	Veteran Services
COJ	Human Services
Budget Year	2027

Service / Program	Describe non-mandated service or program.
All services are mandated.	

COJ	Summarize COJ feedback regarding service or program.

Fiscal Impact	Describe current year funding source & amount.

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.

Service Impact	Explain the operational and service impact if budget cut occurs.

Misc.	If applicable, use this area to provide additional information.

TITLE	2022	2023	2024	2025	2026	2027 PROPOSED	CHANGE
ADMINISTRATIVE SUPPORT - LTE	0.25	0.25	0.25	-			-
ASST CO VET SERVICE OFFICER	1.00	1.00	1.00	1.00	1.00	1.00	-
CO VET SERVICE OFFICER	1.00	1.00	1.00	1.00	1.00	1.00	-
DISABILITY BENEFITS SPECIALIST				0.50	0.50	0.50	-
TOTAL	**2.25**	**2.25**	**2.25**	**2.50**	**2.50**		**-**

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - VETERAN'S DEPT 54							
LINE ITEM DETAIL							
101.54.54710.435502	STATE AID-VETERANS SVC (R)	14,400.00	14,400.00	100%	14,400.00	13,750.00	13,750.00
101.54.54710.435503	STATE AID-VETERANS SVC (R)	-	-	0%	-	-	-
101.54.54710.485100	DONATIONS (R)	-	-	0%	-	-	-
101.54.54712.435502	NEED ACCOUNT NAME (R)	-	-	0%	-	-	-
101.54.54712.485100	DONATIONS (R)	-	-	0%	-	7,934.70	14,779.26
101.54.54712.493120	APPL CONT APPN VETERANS DONA (R)	-	4,800.00	0%	-	-	-
	TOTAL REVENUE	**14,400.00**	**19,200.00**	**75%**	**14,400.00**	**21,684.70**	**28,529.26**
101.54.54710.511101	SALARIES-PERM EMPLOYEE (E)	70,200.00	81,400.00	86%	92,958.13	88,305.49	85,809.19
101.54.54710.511102	WAGES-PERM EMPLOYEE (E)	62,400.00	58,800.00	106%	65,561.49	66,674.58	63,579.49
101.54.54710.511103	OVERTIME WAGES (E)	-	-	0%	-	75.88	68.44
101.54.54710.511104	WAGES-PART-TIME EMPLOYEE (E)	18,500.00	22,500.00	82%	2,817.32	15,642.88	-
101.54.54710.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	-	0%	8,562.50	-	922.65
101.54.54710.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
101.54.54710.511205	HOLIDAY WORKED PAY (E)	260.00	70.00	371%	1,810.00	466.15	60.34
101.54.54710.511301	COMMITTEE PER DIEM (E)	520.00	520.00	100%	520.00	360.00	390.00
101.54.54710.512001	SOCIAL SECURITY (E)	11,600.00	13,100.00	89%	12,980.38	13,530.30	11,675.92
101.54.54710.512002	RETIREMENT-EMPLOYER'S SHARE (E)	9,600.00	10,600.00	91%	9,107.86	10,390.91	10,318.75
101.54.54710.512004	HEALTH/DENTAL INSURANCE (E)	8,000.00	-	100%	50.60	834.17	-
101.54.54710.512005	LIFE INSURANCE (E)	800.00	910.00	88%	254.10	616.93	511.06
101.54.54710.512006	WORKER'S COMPENSATION (E)	4,700.00	5,000.00	94%	3,100.00	3,984.90	3,377.88
101.54.54710.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.54.54710.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.54.54710.512017	RETIREE HEALTH INSURANCE (E)	11,340.00	9,440.00	120%	15,120.00	-	-
101.54.54710.512018	CASH IN LIEU OF HEALTH INS (E)	3,000.00	5,000.00	60%	3,050.00	6,720.00	6,000.00
101.54.54710.513901	COST ALLOC-VACANCY/REDUCT (E)	-	-	0%	-	-	-
101.54.54710.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
101.54.54710.522005	TELEPHONE AND FAX (E)	600.00	600.00	100%	530.00	355.91	443.44
101.54.54710.531101	POSTAGE AND BOX RENT (E)	250.00	300.00	83%	145.00	(182.43)	135.34
101.54.54710.531102	PRINTING AND DUPLICATION (E)	200.00	300.00	67%	100.00	-	0.37
101.54.54710.531103	CENTRAL PURCHASING (E)	500.00	500.00	100%	500.00	1,188.15	342.85
101.54.54710.531202	SUBSCRIPTIONS (E)	-	-	0%	-	-	-
101.54.54710.531203	MEMBERSHIP DUES (E)	150.00	200.00	75%	150.00	100.00	200.00
101.54.54710.531204	ADVERTISING (E)	400.00	400.00	100%	200.00	559.09	45.40
101.54.54710.531301	TRAINING/CONFERENCE FEES (E)	400.00	400.00	100%	400.00	300.00	-

101.54.54710.531302	EMPLOYEE AUTO ALLOWANCE (E)	1,500.00	1,800.00	83%	500.00	1,472.80	980.88
101.54.54710.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.54.54710.531305	MEALS LODGING & MISC TRAVEL (E)	3,000.00	2,700.00	111%	2,550.00	2,948.00	2,731.43
101.54.54710.531909	GRANT EXPENSES (E)	-	-	0%	-	-	6,855.23
101.54.54712.511301	COMMITTEE PER DIEM (E)	-	-	0%	-	-	-
101.54.54712.512001	SOCIAL SECURITY (E)	-	-	0%	-	-	-
101.54.54712.512006	WORKER'S COMPENSATION (E)	-	-	0%	-	-	-
101.54.54712.531203	MEMBERSHIP DUES (E)	-	-	0%	-	-	-
101.54.54712.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	-
101.54.54712.531305	MEALS LODGING & MISC TRAV (E)	-	-	0%	-	-	-
101.54.54712.531475	GRAVE MARKERS AND FLAGS (E)	1,500.00	1,500.00	100%	700.00	384.09	818.63
101.54.54712.531909	DONATION EXPENSES (E)	-	-	0%	-	4,900.00	5,739.98
101.54.54712.581110	DIRECT PYMNTS (E)	3,000.00	3,000.00	100%	3,000.00	8,009.99	10,387.45
101.54.54712.581119	DIRECT PYMNTS-TRANSPORTATION (E)	600.00	300.00	200%	300.00	1,209.40	330.00
	TOTAL EXPENDITURES	**213,020.00**	**219,340.00**	**97%**	**224,967.38**	**228,847.19**	**211,724.72**

Oneida County
2027 BUDGET FORM
DEPARTMENT DESCRIPTION

HUMAN SERVICES, DEPT. 54

The Human Services Department is a governmental agency authorized by Wisconsin State Statues. The mission of the department is to serve and assist residents in ways that strengthen and preserve families, encourage personal responsibility, and foster independence. The Department evaluates eligibility and administers a variety of human services and financial support programs to persons living in Oneida County and makes appropriate referrals to other service providers. Programs administered include Mental Health and Substance use disorder services, Birth to Three services, Children's Long Term Support, Child Support Enforcement, Medical Assistance, FoodShare, Energy Assistance, Child Care Assistance, Child Abuse and Neglect Investigations, Child Welfare Services, Adult Protective Service, Supportive Home Care, Kinship Care Program, Juvenile Court Services, Foster Home Licensing, and Child Care Certification.

The Aging & Disability Resource Center (ADRC), which falls under Human Services, provides older adults and adults with physical or intellectual/developmental disabilities with the resources needed to live with dignity and security, and achieve maximum independence and quality of life. The goal of the ADRC is to empower individuals to make informed choices and to streamline access to appropriate services and supports. ADRC provides programs in the following areas –

- Providing information, assistance, options and programs to help older adults (age 60+) and adults with disabilities (ages 18-59) live independently with an enhanced quality of life
- Train professionals to help customers access the benefits and services they are entitled to;
- Provide persons age 60 and older with a nutritious meal in a social setting at seven locations (Rhinelander, Woodruff, Sugar Camp, Three Lakes, Nokomis, Cassian/Harshaw, and Lake Tomahawk). Meals on Wheels are available for those unable to attend their local meal site. Volunteer escort drivers are available for travel in and outside county limits
- Mobility aids (wheelchairs, walkers, canes) available for 90 day loan for older adults or persons with disabilities
- Support and financial assistance to family caregivers providing care for an adult age 60 or older, recreational, educational, social events and activities with a monthly calendar of events listed in the monthly newsletter
- More than 200 volunteers make the various programs possible; volunteers assist at all Dining Sites, deliver Meals on Wheels, provide transportation to appointments, and assist with activities and programs .

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	Human Services
COJ	Human Services
Budget Year	2027

Service / Program — **Describe non-mandated service or program.**

Retired Senior Volunteer Program (RSVP) is non mandated. This program is federally funded to pay for an RSVP Coordinator to manage our volunteers for many of our aging programs and other volunteers within in the community.

COJ — **Summarize COJ feedback regarding service or program.**

Fiscal Impact — **Describe current year funding source & amount.**

RSVP is federally funded and supplemented with funds from United Way. There is no county tax levy in the program. If federal funds were cut the program would be eliminated.

Outpatient Clinic is funded through state funds, insurance and client billing. Forest and Vilas also contribute funds to this program.

OWI is funded 100% from state funds.

Both funds disbursed to the Tri County Council on Domestic Violence ($15,000) and Lakeland Senior Center ($5,000) are 100% County tax levy.

Children, Youth and Family programs are funding through both county tax levy and additional grant funding. Grant funding can vary from year to year based on grants and state allocation amounts. current budget amounts are: $153,606 non county tax levy and $128,636 County tax levy. Some tax levy is required to match non county tax levy.

Department Cuts — **Provide detail on non-mandated budget cuts to reduce budget request.**

No cuts were made in the current budget.

Service Impact — **Explain the operational and service impact if budget cut occurs.**

If RSVP is eliminated we would have to transfer management of volunteers to another position within our budget. We would no longer be able to assist outside organizations with the management of their volunteers.

Cuts to Outpatient Clinic would reduce the availability of community members to be provided with AODA and Mental Health treatment in a timely manner. The would likely cause us to see an increase of the amount of cases we have in other areas such as emergency services and child protective services.

The OWI Court program was previously eliminated by the Human Service Center. Since it was eliminated there has been an increase in offenses.

Tri County Council provides shelter from many of the children and families that we sure in the community. This helps to reduce referrals to Child Protective Services.

Lakeland Senior Center provides aging activity services to our seniors in the Minocqua area.

Our Children, Youth and Family programs offer diversion and other services to our families to help maintain children in there homes or return them home. If theses services were cut we would likely see an increase in out of home care costs. Some of the services provided are also required when a child is removed from the home to provide reasonable/active efforts to achieve reunification.

Misc. — **If applicable, use this area to provide additional information.**

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Purpose: Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Human Services
COJ	Human Services
Budget Year	1/1/2027 - 12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	Yes

Revenues	Discuss any variances from prior year budget

Expenses	Discuss any variances from prior year budget.
We will be eliminating 2 Peer Support Positions. One was a .72 LTE and the other a .8 LTE. These positions are grant funded. The grant will end at the end of this year and we are not seeking levy to continue the positions.	

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

Purpose: Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Human Services
COJ	Human Services
Est. for Year End Date	12/31/2026

Variance	Discuss any signficiant variances in year-end estimate vs. budget

We are again overspent in out of home care accounts. Our current budgeted amounts are not in line with our yearly averages that we have been spending on out of home care. Out of home care is a court ordered service that we are required to pay. The cost of having youth in placecment has increased significantly in the past few years due to a number of factors and the budgeted amount has not increased. The agency as of out June Board report is anticipating a deficit of $1,451,888 this is significantly less than the $2,079,540 that was the year end estimate at the beginning of 2026. It is felt that this shows the significant effort by staff to reduce the number of youth in high cost out of home placements.

In 2026 the Finance Department started billing directly for rent at the ADRC which was not budgeted. In prior years, this was an indirect cost that was not directly associated with our budget. We were able to bill the cost to grants as in-kind match or to generate more revenue. The Home Delivered Meal Senior Nutrition Program and aging programs continues to experience higher costs. Reductions in service have contained those costs to some extent, and we are looking at further changes to the program to save funds.

Misc.	If applicable, use this area to provide additional information

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	Human Services
COJ	Human Services
Budget Year	2027

Goal — State goal; should be short and concise.

Continue to streamline services in the Human Services Department. This includes maximizing services agency wide to reduce costs especially in out of home care and detentions, training and development in the electronic health record system at Timber Drive and employee development.

COJ — Summarize COJ support / feedback regarding stated goal.

Strategy — Explain budget year strategies to accomplish goal.

Human Services has developed weekly System Improvement meetings to streamline program policy and procedure to reduce waitlist and onboard/train staff more effectively and efficiently. We have also developed weekly out of home care meetings to collaborate across agency units to allow for children to return home faster with services in place and to take a preventative approach to children at risk of out of home care or being involved in a Child Protective Services case. The Department is working with placement facilities for adults to meet requirements to enroll adults placed for mental health issues in CRS a program that will shift costs from County Levy to a Medicaid benefit. Staff at Timber Drive have spent a considerable amount of time training this year in NetSmart. This is the Electronic Health Record System responsible for billing, reports and casemanagment at Timber Drive. Due to the longstanding issues with the system we were able to negotiate a 50% reduction in the cost of the training. The training will assist in streamlining systems to include accurate reporting, accurate billing of insurance, and accurate documentation by staff in their respective programs. The Department spent a significant amount of time hiring and training new employees in 2025. Staff turnover has decreased significantly which allows managers to focus on employee development, team performance and long-term orgranizational goals.

Resources — Provide detail on resources necessary to implement strategies.

We have reached out to other counties in Wisconsin for guidance on program best practices, Department Managers actively participate in the Long Term Care and Financial PACS, and Director's meetings of the Wisconsin County Human Services Association (WCHSA). This assists the agency by keeping staff apprised of activities at the State level, policy changes, and advocacy for Human Services programs. The agency continues to work on collaborations across units to maximize funding and services available to clients being served. We meet with NetSmart a minimum of monthly to discuss issues with the system, upgrades and training opportunities. We have System Improvement meetings which focus on bottlenecks, communiation and identifying opportunities to improve efficiency and streamline processes.

Timeline & Benefits — Discuss is the timeline & benefits to Oneida County once the goal is met.

Reducing out of home costs and detentions is an ongoing process that requires collaboration, early intervention, continuous evaluation of available resources and services and training of staff. There will always be room for innovation and improvement. The benefit to Oneida County in this effort is that we are fully serving all individuals to maintain safety and prevent additional crisis situations.

Misc. — If applicable, use this area to provide additional information.

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - HUMAN SERVICES DEPT 48							
LINE ITEM DETAIL							
201.48.51330.435104	STATE AID-CHILD SUPPORT (R)	721,882.00	728,438.00	99%	707,643.00	712,044.89	701,131.39
201.48.51330.435106	STATE AID-CHILD FIRST (% COL (R)	12,000.00	12,000.00	100%	10,149.00	9,555.89	11,618.53
201.48.51330.466005	PUBLIC CHGS-CHILD SUP FEES (R)	5,000.00	6,000.00	83%	3,613.00	5,249.55	5,159.33
201.48.51330.466006	PUBLIC CHGS-CHILD SUP BLD FE (R)	1,750.00	1,500.00	117%	1,496.00	1,212.08	1,243.42
201.48.51330.474505	LOCAL DEPT CHGS-SOCIAL SERVI (R)	-	-	0%	-	-	-
201.48.54402.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
201.48.54402.474505	LOCAL DEPT CHGS-SOCIAL SERVI (R)	-	-	0%	5,577.00	-	30,177.43
201.48.54404.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
201.48.54404.481100	INTEREST EARNED (R)	-	-	0%	-	0.08	0.08
201.48.54404.483100	SALE OF FIXED ASSETS (R)	-	-	0%	-	-	-
201.48.54404.489100	NON-SUBSCRIPTION COMPONENT (E)	-	-	0%	-	-	-
201.48.54410.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
201.48.54410.435610	STATE AID-ECONOMIC SUPPORT (R)	1,027,703.00	971,077.00	106%	926,135.00	887,298.81	850,510.12
201.48.54410.466002	PUBLIC CHGS-CO SHARE TPL (R)	-	-	0%	-	-	-
201.48.54410.466007	PUBLIC CHGS-CO SHARE FRAUD (R)	4,000.00	4,000.00	100%	4,439.00	2,180.07	4,069.91
201.48.54410.474505	LOCAL DEPT CHGS-SOCIAL SE (R)	-	-	0%	-	-	-
201.48.54450.435615	STATE AID-LIEAP ADMINISTRAT (R)	105,332.00	91,648.00	115%	135,269.00	113,174.37	87,464.10
201.48.54470.435620	STATE AID-FRONT END VERIFICA (R)	26,102.00	26,100.00	100%	15,415.00	8,652.00	3,550.00
201.48.54500.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
201.48.54500.433600	FEDERAL GRANTS-SLFRF (R)	-	-	0%	-	-	65,432.59
201.48.54500.435640	STATE AID-BASE ALLOCATION (R)	765,291.00	765,291.00	100%	765,291.00	765,665.84	766,416.70
201.48.54500.435661	STATE AID-MA CASE MGMT (R)	-	-	0%	-	326.25	6,560.93
201.48.54500.435663	STATE AID-OTHER DSS GRANTS (R)	-	-	0%	-	-	-
201.48.54502.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
201.48.54502.435656	STATE AID BASE ALLOCATION (R)	226,394.00	226,394.00	100%	226,394.00	173,901.00	174,302.00
201.48.54502.435661	STATE AID-MA CASE MGMT (R)	-	-	0%	-	-	(20.30)
201.48.54503.466199	PUBLIC CHGS - VITAL STRATEGIES (R)	-	-	0%	52,792.00	18,397.50	-
201.48.54503.484102	OPIOID LAWSUIT SETTLEMENT (R)	-	-	0%	-	-	-
201.48.54504.435658	STATE AID-CONTINUOUS QUAL (R)	-	-	0%	-	-	-
201.48.54504.474505	LOCAL DEPT CHGS-SOCIAL SERVI (R)	44,521.00	67,916.00	66%	117,201.00	98,914.66	27,418.48
201.48.54505.411100	GENERAL PROPERTY TAXES (R)	2,928,389.00	1,901,297.00	154%	1,901,297.00	1,893,240.00	1,766,483.00
201.48.54505.435659	STATE AID-PRIOR YEARS REVEN (R)	-	43,538.00	0%	-	1,400.15	35,933.35
201.48.54505.474501	LOCAL DEPT CHGS-FISCAL AGENT (R)	-	-	0%	-	-	-
201.48.54505.481100	INTEREST EARNED (R)	-	-	0%	-	-	(0.37)
201.48.54505.482100	RENT OF OTHER FACILITIES (R)	14,400.00	16,128.00	89%	16,128.00	14,132.00	7,980.00

201.48.54505.482110	LEASE PRINC. REVENUE (R)	-	-	0%	-	-	4,781.00
201.48.54505.482120	LEASE INT. REVENUE (R)	-	-	0%	-	-	-
201.48.54505.493291	GEN FD RESV DDS OUT HOME CAR (R)	-	-	0%	-	-	-
201.48.54520.435641	STATE AID-COMMUNITY OPTIONS (R)	-	-	0%	-	-	-
201.48.54520.481100	INTEREST EARNED (R)	-	-	0%	-	-	-
201.48.54520.493220	FUND BAL APP-DSS COP RISK RE (R)	-	-	0%	-	-	-
201.48.54521.435642	STATE AID-CIP II (R)	-	-	0%	-	-	-
201.48.54522.435642	STATE AID-CIP II (R)	-	-	0%	-	-	-
201.48.54527.435642	STATE AID-CIP II (R)	19,374.00	19,229.00	101%	19,374.00	19,546.00	19,229.00
201.48.54530.435611	STATE AID-W-2 CHILD CARE (R)	50,202.00	40,225.00	125%	40,108.00	40,448.23	64,763.30
201.48.54534.435651	STATE AID-KINSHIP CARE (R)	168,300.00	160,300.00	105%	138,074.00	144,408.24	168,761.73
201.48.54538.435649	STATE AID-FAMILY PRESERVATIO (R)	42,827.00	42,827.00	100%	42,827.00	42,827.00	42,827.00
201.48.54538.435663	STATE AID-OTHER DSS GRANTS (R)	-	27,514.00	0%	56,659.00	13,380.13	3,295.96
201.48.54539.435663	STATE AID-OTHER DSS GRANTS (R)	-	-	0%	-	8,609.40	9,300.02
201.48.54540.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
201.48.54540.435698	STATE AID-SUB GUARDIANSHI (R)	130,000.00	110,000.00	118%	110,000.00	149,238.94	109,812.05
201.48.54541.435652	STATE AID-CHILDREN & FAMILY (R)	-	-	0%	5,017.00	776.94	6,773.04
201.48.54542.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
201.48.54542.435646	STATE AID-YOUTH AIDS-COMMUN (R)	675,573.00	720,543.00	94%	720,543.00	660,035.00	653,766.00
201.48.54542.435656	STATE AID BASE ALLOCATION (R)	-	-	0%	-	-	-
201.48.54543.435663	STATE AID-OTHER DSS GRANTS (R)	-	-	0%	-	34,220.93	28,419.11
201.48.54544.435647	STATE AID-YOUTH AIDS-CORRECT (R)	-	-	0%	15,827.00	18,765.19	890.06
201.48.54545.462014	PUBLIC CHGS-JUV DET RESTITU (R)	10,000.00	10,000.00	100%	180.00	5,543.99	5,130.44
201.48.54547.435653	STATE AID-YOUTH AIDS AFTERCR (R)	-	11,890.00	0%	9,861.00	10,584.81	12,942.67
201.48.54550.435655	STATE AID-POST REUNIFICATION (R)	-	-	0%	-	-	-
201.48.54550.493221	FUND BAL APP-DSS POST REUNIF (R)	-	-	0%	-	-	-
201.48.54551.435663	STATE AID-OTHER DSS GRANTS (R)	39,941.00	28,611.00	140%	11,758.00	21,794.10	42,893.09
201.48.54560.435652	STATE AID-CHILDREN & FAMILY (R)	200.00	100.00	200%	113.00	192.02	41.39
201.48.54562.435644	STATE AID-CAPACITY BUILDING (R)	11,610.00	-	100%	-	13,906.29	14,560.71
201.48.54566.435612	STATE AID-HEALTH CHECK-DSS (R)	-	-	0%	-	-	-
201.48.54590.435650	STATE AID-COORIDINATED SERVI (R)	60,000.00	60,000.00	100%	67,317.00	65,140.00	54,888.00
201.48.54592.433600	FEDERAL GRANTS-SLFRF (R)	48,634.00	27,603.00	176%	27,603.00	-	23,316.50
201.48.54592.435654	STATE AID-INDEPENDENT LIVING (R)	190,495.00	125,000.00	152%	117,811.00	116,443.29	121,103.93
201.48.54592.484102	OPIOID LAWSUIT SETTLEMENT (R)	-	-	0%	-	23,187.00	-
201.48.54603.411100	GENERAL PROPERTY TAXES (R)	55,044.00	54,924.00	100%	54,924.00	40,257.00	38,580.00
201.48.54603.435671	STATE AID-ADRC DOA (R)	50,571.00	43,572.00	116%	54,328.00	94,983.00	79,738.25
201.48.54603.435683	STATE AID-BENEFIT SPECIAL (R)	36,666.00	34,734.00	106%	36,666.00	34,735.50	35,765.00
201.48.54603.435694	STATE AID-MEDICARE DRUG P (R)	5,576.00	4,894.00	114%	5,576.00	4,894.00	4,894.00
201.48.54603.435696	STATE AID-MEDICARE IMPROV (R)	3,522.00	7,021.00	50%	3,522.00	7,349.00	4,039.00
201.48.54603.466107	PUBLIC CHGS-OUTREACH (R)	250.00	250.00	100%	-	25.00	145.00
201.48.54603.466110	PUBLIC CHGS-SHERIFF (R)	-	-	0%	-	-	-

201.48.54611.433601	FEDERAL GRANTS- ARPA (R)	-	-	0%	-	12,167.00	-
201.48.54611.435691	STATE AID-ALZHEIMERS (R)	29,274.00	26,613.00	110%	23,873.00	25,627.00	14,505.00
201.48.54611.435693	STATE AID-III E (R)	33,882.00	28,925.00	117%	19,472.00	16,322.00	35,101.00
201.48.54636.433400	FEDERAL GRANTS-RSVP (R)	112,497.00	87,500.00	129%	85,439.00	89,423.89	64,495.53
201.48.54636.466114	PUBLIC CHGS-ADRC (R)	2,000.00	3,000.00	67%	875.00	4,329.74	6,006.93
201.48.54641.411100	GENERAL PROPERTY TAXES (R)	27,595.00	27,754.00	99%	27,754.00	27,754.00	28,950.00
201.48.54641.435690	STATE AID-TRANSPORTATION (R)	137,974.00	138,768.00	99%	137,974.00	138,768.00	137,159.00
201.48.54641.466102	PUBLIC CHGS-TRANSPORTATIO (R)	1,200.00	1,200.00	100%	642.00	846.76	1,416.33
201.48.54641.481100	INTEREST EARNED (R)	-	-	0%	2,860.00	3,386.83	3,779.26
201.48.54641.485100	DONATIONS (R)	-	-	0%	-	-	22,013.12
201.48.54661.433601	FEDERAL GRANTS- ARPA (R)	-	-	0%	-	-	-
201.48.54661.435685	STATE AID-C-1 (R)	132,806.00	132,806.00	100%	119,016.00	138,925.00	107,111.00
201.48.54661.466100	PUBLIC CHGS-C-1-COM ON AG (R)	42,110.00	40,000.00	105%	36,292.00	37,493.41	34,940.09
201.48.54661.466114	PUBLIC CHGS-ADRC (R)	-	100.00	0%	-	38.31	35.54
201.48.54671.411100	GENERAL PROPERTY TAXES (R)	40,447.00	29,167.00	139%	29,167.00	41,526.00	41,526.00
201.48.54671.433601	FEDERAL GRANTS- ARPA (R)	-	-	0%	-	-	-
201.48.54671.435686	STATE AID-C-2 (R)	58,531.00	65,125.00	90%	58,531.00	58,929.00	92,691.00
201.48.54671.435687	STATE AID-SCS (R)	6,292.00	6,292.00	100%	6,292.00	6,292.00	6,292.00
201.48.54671.435689	STATE AID-USDA-C-2 (R)	6,516.00	19,103.00	34%	6,516.00	19,103.00	19,462.00
201.48.54671.466101	PUBLIC CHGS-C-2-COM ON AG (R)	110,000.00	95,000.00	116%	92,953.00	107,928.76	100,669.34
201.48.54671.466112	PUBLIC CHGS-COP WAIVER (R)	33,000.00	30,000.00	110%	30,456.00	31,771.76	43,030.91
201.48.54671.466114	PUBLIC CHGS-ADRC (R)	3,000.00	2,750.00	109%	184.00	2,796.63	2,796.63
201.48.54671.485100	DONATIONS (R)	9,000.00	5,000.00	180%	12,761.00	12,677.00	5,525.00
201.48.54681.411100	GENERAL PROPERTY TAXES (R)	60,506.00	30,797.00	196%	30,797.00	31,876.00	32,357.00
201.48.54681.433601	FEDERAL GRANTS- ARPA (R)	-	-	0%	-	20,476.00	31,451.00
201.48.54681.435680	STATE AID-III-D (R)	4,562.00	4,694.00	97%	4,436.00	13,680.00	5,487.00
201.48.54681.435684	STATE AID-III-B (R)	53,940.00	52,957.00	102%	53,940.00	56,815.00	52,884.00
201.48.54681.466106	PUBLIC CHGS-FUND RAISERS (R)	500.00	500.00	100%	1,081.00	828.80	805.11
201.48.54681.466108	PUBLIC CHGS-ADMINISTRATIO (R)	9,000.00	8,000.00	113%	10,033.00	6,308.10	5,055.32
201.48.54681.485100	DONATIONS (R)	500.00	500.00	100%	13,770.00	3,578.72	3,680.55
201.48.54683.473600	INTERGOV CHGS-TESTING (R)	1,000.00	-	100%	1,054.00	371.50	-
201.48.54698.435671	STATE AID-ADRC DOA (R)	875,947.00	869,578.00	101%	878,802.00	694,066.00	639,524.25
201.48.54702.411100	GENERAL PROPERTY TAXES (R)	-	-	0%	-	105,055.00	-
201.48.54702.435545	STATE AID (R)	-	-	0%	-	-	-
201.48.54702.435656	STATE AID BASE ALLOCATION (R)	878,802.00	868,173.00	101%	878,802.00	920,666.00	-
201.48.54702.465130	PUBLIC CHGS - CLIENT PAYMENTS (R)	40,000.00	40,000.00	100%	24,554.00	12,136.09	-
201.48.54702.465131	PUBLIC CHGS - COMMERCIAL INS (R)	55,000.00	13,000.00	423%	22,927.00	7,267.70	-
201.48.54702.465133	PUBLIC CHGS - MEDICAID FORWARD (R)	65,000.00	35,000.00	186%	17,463.00	57,875.72	-
201.48.54702.465134	PUBLIC CHGS - MEDICAID HMO (R)	111,000.00	86,000.00	129%	52,482.00	62,520.07	-
201.48.54702.465135	PUBLIC CHGS - WIMCR (R)	27,000.00	22,000.00	123%	22,000.00	18,266.44	-
201.48.54702.465136	PUBLIC CHGS - MEDICARE (R)	47,000.00	26,000.00	181%	25,318.00	23,992.18	-

201.48.54702.466110	PUBLIC CHGS-SHERIFF (R)	-	-	0%	-	-	-
201.48.54702.473505	INTERGOV CHGS- VILAS HMN SRVC (R)	243,712.00	249,006.00	98%	223,274.00	244,797.74	-
201.48.54702.473506	INTERGOV CHGS- FOREST HMN SRVC (R)	162,474.00	166,004.00	98%	148,849.00	163,198.49	-
201.48.54702.489100	MISCELLANEOUS REVENUES (R)	1,250.00	1,250.00	100%	1,250.00	25.00	-
201.48.54703.411100	GENERAL PROPERTY TAXES (R)	33,505.00	33,505.00	100%	33,505.00	11,906.00	-
201.48.54703.435545	STATE AID (R)	36,958.00	36,958.00	100%	36,958.00	42,537.00	-
201.48.54703.435546	STATE AID - AODA WOMEN TRTMNT (R)	11,671.00	11,671.00	100%	11,671.00	11,671.00	-
201.48.54703.435547	STATE AID - AODA BLOCK GRANT (R)	16,209.00	16,209.00	100%	16,209.00	13,551.00	-
201.48.54703.435656	STATE AID BASE ALLOCATION (R)	-	-	0%	-	-	-
201.48.54703.465130	PUBLIC CHGS - CLIENT PAYMENTS (R)	10,000.00	20,000.00	50%	20,000.00	1,805.50	-
201.48.54703.465137	PUBLIC CHGS - FOREST CLNT PMNT (R)	-	-	0%	-	-	-
201.48.54703.465138	PUBLIC CHGS - VILAS CLNT PMNT (R)	-	-	0%	-	-	-
201.48.54703.473505	INTERGOV CHGS- VILAS HMN SRVC (R)	61,466.00	68,832.00	89%	59,748.00	74,278.37	-
201.48.54703.473506	INTERGOV CHGS- FOREST HMN SRVC (R)	36,310.00	45,888.00	79%	33,032.00	45,185.57	-
201.48.54703.489100	MISCELLANEOUS REVENUES (R)	-	-	0%	-	-	-
201.48.54704.411100	GENERAL PROPERTY TAXES (R)	-	-	0%	-	-	-
201.48.54704.435656	STATE AID BASE ALLOCATION (R)	-	-	0%	-	-	-
201.48.54704.465133	PUBLIC CHGS - MEDICAID FORWARD (R)	866.00	776.00	112%	800.00	812.55	-
201.48.54704.465134	PUBLIC CHGS - MEDICAID HMO (R)	-	-	0%	-	-	-
201.48.54704.465135	PUBLIC CHGS - WIMCR (R)	1,158.00	1,158.00	100%	1,158.00	3,164.20	-
201.48.54704.465136	PUBLIC CHGS - MEDICARE (R)	-	-	0%	-	-	-
201.48.54704.473505	INTERGOV CHGS- VILAS HMN SRVC (R)	15.00	-	100%	(363.00)	287.52	-
201.48.54704.473506	INTERGOV CHGS- FOREST HMN SRVC (R)	10.00	-	100%	(242.00)	191.66	-
201.48.54704.489100	MISCELLANEOUS REVENUES (R)	-	-	0%	-	-	-
201.48.54705.411100	GENERAL PROPERTY TAXES (R)	738.00	40,592.00	2%	40,592.00	44,035.00	-
201.48.54705.435656	STATE AID BASE ALLOCATION (R)	-	-	0%	-	-	-
201.48.54705.465133	PUBLIC CHGS - MEDICAID FORWARD (R)	1,994,488.00	1,350,000.00	148%	1,894,488.00	1,183,436.54	-
201.48.54705.465134	PUBLIC CHGS - MEDICAID HMO (R)	600,000.00	-	100%	540,708.00	-	-
201.48.54705.465135	PUBLIC CHGS - WIMCR (R)	-	550,000.00	0%	-	826,594.48	-
201.48.54705.465136	PUBLIC CHGS - MEDICARE (R)	-	-	0%	-	-	-
201.48.54705.473505	INTERGOV CHGS- VILAS HMN SRVC (R)	6,001.00	24,355.00	25%	-	137,758.88	-
201.48.54705.473506	INTERGOV CHGS- FOREST HMN SRVC (R)	4,000.00	16,237.00	25%	-	91,839.23	-
201.48.54705.489100	MISCELLANEOUS REVENUES (R)	-	-	0%	-	-	-
201.48.54706.411100	GENERAL PROPERTY TAXES (R)	-	34,111.00	0%	34,111.00	52,267.00	-
201.48.54706.435656	STATE AID BASE ALLOCATION (R)	-	-	0%	-	-	-
201.48.54706.465130	PUBLIC CHGS - CLIENT PAYMENTS (R)	-	-	0%	-	-	-
201.48.54706.465133	PUBLIC CHGS - MEDICAID FORWARD (R)	72,878.00	72,878.00	100%	55,235.00	50,130.95	-
201.48.54706.465134	PUBLIC CHGS - MEDICAID HMO (R)	-	-	0%	-	-	-
201.48.54706.465135	PUBLIC CHGS - WIMCR (R)	15,000.00	6,897.00	217%	6,897.00	17,141.04	-
201.48.54706.465136	PUBLIC CHGS - MEDICARE (R)	3,000.00	-	100%	-	-	-
201.48.54706.465137	PUBLIC CHGS - FOREST CLNT PMNT (R)	10,000.00	2,000.00	500%	9,060.00	8,295.00	-

201.48.54706.465138	PUBLIC CHGS - VILAS CLNT PMNT (R)	-	-	0%	-	-	-
201.48.54706.473505	INTERGOV CHGS- VILAS HMN SRVC (R)	18,134.00	18,667.00	97%	(16,925.00)	(12,500.19)	-
201.48.54706.473506	INTERGOV CHGS- FOREST HMN SRVC (R)	67,146.00	12,445.00	540%	65,461.00	84,900.01	-
201.48.54706.489100	MISCELLANEOUS REVENUES (R)	12,000.00	5,500.00	218%	11,798.00	9,832.00	-
201.48.54707.411100	GENERAL PROPERTY TAXES (R)	8,795.00	58,906.00	15%	58,906.00	84,377.00	-
201.48.54707.435545	STATE AID (R)	11,795.00	11,795.00	100%	11,795.00	11,795.00	-
201.48.54707.435656	STATE AID BASE ALLOCATION (R)	-	-	0%	-	-	-
201.48.54707.465131	PUBLIC CHGS - COMMERCIAL INS (R)	-	-	0%	-	-	-
201.48.54707.465133	PUBLIC CHGS - MEDICAID FORWARD (R)	116,000.00	88,288.00	131%	117,666.00	43,563.37	-
201.48.54707.465134	PUBLIC CHGS - MEDICAID HMO (R)	5,000.00	17,656.00	28%	17,656.00	5,242.64	-
201.48.54707.465135	PUBLIC CHGS - WIMCR (R)	50,000.00	59,789.00	84%	59,789.00	49,089.94	-
201.48.54707.465136	PUBLIC CHGS - MEDICARE (R)	-	-	0%	-	-	-
201.48.54707.473505	INTERGOV CHGS- VILAS HMN SRVC (R)	14,400.00	42,420.00	34%	300.00	61,173.87	-
201.48.54707.473506	INTERGOV CHGS- FOREST HMN SRVC (R)	9,600.00	28,280.00	34%	200.00	40,782.56	-
201.48.54707.489100	MISCELLANEOUS REVENUES (R)	-	-	0%	-	-	-
201.48.54708.411100	GENERAL PROPERTY TAXES (R)	193,287.00	86,736.00	223%	86,736.00	61,265.00	-
201.48.54708.435545	STATE AID (R)	152,548.00	152,548.00	100%	152,548.00	152,548.00	-
201.48.54708.435656	STATE AID BASE ALLOCATION (R)	-	-	0%	-	-	-
201.48.54708.465130	PUBLIC CHGS - CLIENT PAYMENTS (R)	-	-	0%	-	-	-
201.48.54708.465131	PUBLIC CHGS - COMMERCIAL INS (R)	30,000.00	48,000.00	63%	48,000.00	11,487.21	-
201.48.54708.465133	PUBLIC CHGS - MEDICAID FORWARD (R)	273,000.00	273,000.00	100%	273,000.00	163,990.87	-
201.48.54708.465134	PUBLIC CHGS - MEDICAID HMO (R)	-	-	0%	-	-	-
201.48.54708.465135	PUBLIC CHGS - WIMCR (R)	100,000.00	115,000.00	87%	115,000.00	97,368.91	-
201.48.54708.465136	PUBLIC CHGS - MEDICARE (R)	2,500.00	2,500.00	100%	2,500.00	932.49	-
201.48.54708.466110	PUBLIC CHGS-SHERIFF (R)	65,000.00	65,000.00	100%	65,000.00	-	-
201.48.54708.473505	INTERGOV CHGS- VILAS HMN SRVC (R)	218,590.00	184,074.00	119%	197,045.00	258,500.32	-
201.48.54708.473506	INTERGOV CHGS- FOREST HMN SRVC (R)	-	-	0%	-	-	-
201.48.54708.489100	MISCELLANEOUS REVENUES (R)	12,000.00	12,000.00	100%	12,000.00	5,550.22	-
201.48.54709.411100	GENERAL PROPERTY TAXES (R)	495,387.00	495,628.00	100%	495,628.00	389,223.00	-
201.48.54709.435545	STATE AID (R)	-	-	0%	-	-	-
201.48.54709.435656	STATE AID BASE ALLOCATION (R)	-	-	0%	-	-	-
201.48.54709.465130	PUBLIC CHGS - CLIENT PAYMENTS (R)	-	2,500.00	0%	-	-	-
201.48.54709.465131	PUBLIC CHGS - COMMERCIAL INS (R)	-	50,000.00	0%	-	-	-
201.48.54709.465133	PUBLIC CHGS - MEDICAID FORWARD (R)	-	200,000.00	0%	-	-	-
201.48.54709.465134	PUBLIC CHGS - MEDICAID HMO (R)	-	-	0%	-	-	-
201.48.54709.465135	PUBLIC CHGS - WIMCR (R)	-	-	0%	-	-	-
201.48.54709.465136	PUBLIC CHGS - MEDICARE (R)	-	32,000.00	0%	-	-	-
201.48.54709.473505	INTERGOV CHGS- VILAS HMN SRVC (R)	15,550.00	15,500.00	100%	39,555.00	7,575.00	-
201.48.54709.473506	INTERGOV CHGS- FOREST HMN SRVC (R)	-	-	0%	-	-	-
201.48.54709.489100	MISCELLANEOUS REVENUES (R)	-	-	0%	-	-	-
201.48.54710.411100	GENERAL PROPERTY TAXES (R)	-	16,719.00	0%	16,719.00	40,138.00	-

201.48.54710.435656	STATE AID BASE ALLOCATION (R)	-	-	0%	-	-	-
201.48.54710.473505	INTERGOV CHGS- VILAS HMN SRVC (R)	-	22,031.00	0%	-	-	-
201.48.54710.473506	INTERGOV CHGS- FOREST HMN SRVC (R)	-	14,688.00	0%	-	-	-
201.48.54710.489100	MISCELLANEOUS REVENUES (R)	-	-	0%	-	-	-
201.48.54711.465130	PUBLIC CHGS - CLIENT PAYMENTS (R)	86,480.00	86,480.00	100%	82,174.00	75,957.67	-
201.48.54711.489100	MISCELLANEOUS REVENUES (R)	120,000.00	76,698.00	156%	119,153.00	135,334.30	-
201.48.54712.473505	INTERGOV CHGS- VILAS HMN SRVC (R)	268,606.00	157,210.00	171%	315,200.00	389,880.27	-
201.48.54712.473506	INTERGOV CHGS- FOREST HMN SRVC (R)	-	104,807.00	0%	307.00	66.37	-
201.48.54712.489100	MISCELLANEOUS REVENUES (R)	85,000.00	85,000.00	100%	12,267.00	15,662.73	-
201.48.54713.411100	GENERAL PROPERTY TAXES (R)	-	-	0%	-	1,350.00	-
201.48.54714.411100	GENERAL PROPERTY TAXES (R)	186,125.00	149,403.00	125%	149,403.00	149,403.00	-
201.48.54714.435545	STATE AID (R)	85,005.00	80,424.00	106%	80,424.00	80,424.00	-
201.48.54714.435656	STATE AID BASE ALLOCATION (R)	-	-	0%	-	-	-
201.48.54714.465130	PUBLIC CHGS - CLIENT PAYMENTS (R)	2,600.00	2,000.00	130%	2,640.00	315.00	-
201.48.54714.465131	PUBLIC CHGS - COMMERCIAL INS (R)	10,000.00	2,100.00	476%	13,598.00	2,122.55	-
201.48.54714.465133	PUBLIC CHGS - MEDICAID FORWARD (R)	100,000.00	165,108.00	61%	97,441.00	59,614.58	-
201.48.54714.465134	PUBLIC CHGS - MEDICAID HMO (R)	2,000.00	2,000.00	100%	2,000.00	763.38	-
201.48.54714.465135	PUBLIC CHGS - WIMCR (R)	40,000.00	37,000.00	108%	37,000.00	45,204.19	-
201.48.54714.465136	PUBLIC CHGS - MEDICARE (R)	-	-	0%	-	-	-
201.48.54714.473505	INTERGOV CHGS- VILAS HMN SRVC (R)	249,460.00	229,656.00	109%	242,364.00	256,329.07	-
201.48.54714.473506	INTERGOV CHGS- FOREST HMN SRVC (R)	166,304.00	153,104.00	109%	161,576.00	170,886.03	-
201.48.54714.489100	MISCELLANEOUS REVENUES (R)	-	-	0%	-	-	-
201.48.54715.435545	STATE AID (R)	58,764.00	58,764.00	100%	14,673.00	50,002.00	-
201.48.54715.465130	PUBLIC CHGS - CLIENT PAYMENTS (R)	-	-	0%	-	-	-
201.48.54715.473505	INTERGOV CHGS- VILAS HMN SRVC (R)	17,820.00	17,820.00	100%	6,958.00	3,801.70	-
201.48.54715.473506	INTERGOV CHGS- FOREST HMN SRVC (R)	8,227.00	8,227.00	100%	5,206.00	621.42	-
201.48.54716.411100	GENERAL PROPERTY TAXES (R)	-	-	0%	-	-	-
201.48.54716.435545	STATE AID (R)	357,178.00	300,000.00	119%	350,000.00	362,895.90	-
201.48.54716.465132	PUBLIC CHGS - TPA REVENUE (R)	1,038,516.00	935,986.00	111%	859,602.00	793,591.04	-
201.48.54716.465137	PUBLIC CHGS - FOREST CLNT PMNT (R)	-	1,000.00	0%	1,000.00	1,389.95	-
201.48.54716.465138	PUBLIC CHGS - VILAS CLNT PMNT (R)	-	1,000.00	0%	1,000.00	777.86	-
201.48.54716.473505	INTERGOV CHGS- VILAS HMN SRVC (R)	-	17,109.00	0%	-	-	-
201.48.54716.473506	INTERGOV CHGS- FOREST HMN SRVC (R)	-	7,898.00	0%	-	-	-
201.48.54716.489100	MISCELLANEOUS REVENUES (R)	5,000.00	1,000.00	500%	7,001.00	2,613.89	-
201.48.54717.411000	GENERAL PROPERTY TAXES (R)	330,059.00	330,059.00	100%	330,059.00	-	-
201.48.54718.435657	STATE AID OWI COURT (R)	61,667.00	34,753.00	177%	22,241.00	2,864.83	-
209.44.54640.481100	INTEREST EARNED (R)	-	-	0%	-	-	0.90
	TOTAL REVENUE	16,249,957.00	14,577,058.00	111%	14,681,861.00	14,297,167.83	7,634,836.85
201.48.51330.511101	SALARIES-PERM EMPLOYEE (E)	93,400.00	88,400.00	106%	89,305.00	85,616.53	83,000.86
201.48.51330.511102	WAGES-PERM EMPLOYEE (E)	248,200.00	229,274.00	108%	226,741.00	229,162.23	237,041.92

201.48.51330.511103	OVERTIME WAGES (E)	500.00	1,000.00	50%	-	-	40.67
201.48.51330.511104	WAGES-PART-TIME EMPLOYEE (E)	23,900.00	22,600.00	106%	22,388.00	21,871.77	20,860.31
201.48.51330.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	-	0%	-	-	-
201.48.51330.511205	HOLIDAY WORKED PAY - NEW HIRES (E)	-	-	0%	-	-	-
201.48.51330.512001	SOCIAL SECURITY (E)	28,100.00	26,600.00	106%	24,886.00	24,667.44	24,816.04
201.48.51330.512002	RETIREMENT-EMPLOYER'S SHARE (E)	24,800.00	23,600.00	105%	22,143.00	21,887.73	20,536.44
201.48.51330.512004	HEALTH/DENTAL INSURANCE (E)	119,491.00	131,638.00	91%	117,010.00	128,067.21	113,975.33
201.48.51330.512005	LIFE INSURANCE (E)	750.00	750.00	100%	565.00	709.81	708.84
201.48.51330.512006	WORKER'S COMPENSATION (E)	7,000.00	9,500.00	74%	5,655.00	6,729.46	6,140.48
201.48.51330.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
201.48.51330.512017	RETIREE HEALTH INSRANCE (E)	15,172.00	-	100%	10,773.00	13,728.00	6,558.00
201.48.51330.512018	CASH IN LIEU OF HEALTH INS (E)	3,000.00	1,200.00	250%	1,200.00	1,200.00	1,200.00
201.48.51330.513401	COST ALLOC-WAGES & FRINGES (E)	23,500.00	23,043.00	102%	23,047.00	23,315.81	25,716.51
201.48.51330.513403	COST ALLOC-NON MA CASE MGMT (E)	(950.00)	(912.00)	104%	(866.00)	(755.33)	(2,331.28)
201.48.51330.513406	COST ALLOC-AMSO (E)	64,508.00	82,659.00	78%	82,659.00	73,798.00	68,511.00
201.48.51330.513407	COST ALLOC-VEHICLE (E)	100.00	100.00	100%	-	-	-
201.48.51330.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
201.48.51330.521101	MEDICAL SERVICES (E)	1,300.00	1,000.00	130%	1,046.00	1,614.25	1,371.75
201.48.51330.521201	LEGAL SERVICES (E)	-	-	0%	-	-	-
201.48.51330.521901	OTHER PROFESSIONAL SERVICES (E)	3,000.00	5,000.00	60%	1,560.00	1,197.60	2,853.65
201.48.51330.521910	CONTRACTUAL PROGRAMS (E)	-	-	0%	-	-	-
201.48.51330.521915	CONTRACT SERV-NON-CAAN (E)	12,000.00	12,000.00	100%	10,149.00	9,555.89	11,618.53
201.48.51330.522005	TELEPHONE AND FAX (E)	-	-	0%	-	-	-
201.48.51330.523205	SOFTWARE MAINTENANCE (E)	2,629.00	2,629.00	100%	2,629.00	2,629.39	2,598.94
201.48.51330.531101	POSTAGE AND BOX RENT (E)	3,500.00	3,250.00	108%	2,914.00	4,058.97	3,310.06
201.48.51330.531102	PRINTING AND DUPLICATION (E)	250.00	250.00	100%	304.00	184.35	89.00
201.48.51330.531103	CENTRAL PURCHASING (E)	-	-	0%	-	196.00	-
201.48.51330.531202	SUBSCRIPTIONS (E)	100.00	100.00	100%	100.00	100.00	100.00
201.48.51330.531203	MEMBERSHIP DUES (E)	-	-	0%	-	-	-
201.48.51330.531204	ADVERTISING (E)	200.00	200.00	100%	228.00	-	384.27
201.48.51330.531301	TRAINING/CONFERENCE FEES (E)	625.00	340.00	184%	1,250.00	340.00	340.00
201.48.51330.531302	EMPLOYEE AUTO ALLOWANCE (E)	600.00	500.00	120%	899.00	561.40	496.47
201.48.51330.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
201.48.51330.531305	MEALS LODGING & MISC TRAVEL (E)	750.00	425.00	176%	1,478.00	1,041.24	1,017.78
201.48.51330.531490	OTHER OPERATING SUPPLIES (E)	200.00	200.00	100%	238.00	23.99	510.00
201.48.51330.531901	OTHER SUPPLIES & EXPENSES (E)	650.00	650.00	100%	1,168.00	987.44	634.50
201.48.51330.583200	CHG ACCOUNTING ASSUMPTION (E)	-	-	0%	-	-	-
201.48.51330.699008	COMPUTER HARDWARE (E)	4,712.00	4,712.00	100%	3,739.00	1,645.70	1,703.56
201.48.51330.699009	OTHER CAPITAL EQUIPMENT (E)	500.00	500.00	100%	500.00	-	-
201.48.54400.511101	SALARIES-PERM EMPLOYEE (E)	412,800.00	396,989.00	104%	396,989.00	484,128.39	137,416.42
201.48.54400.511301	COMMITTEE PER DIEM (E)	3,240.00	3,780.00	86%	512.00	2,160.00	-

201.48.54400.512001	SOCIAL SECURITY (E)	31,800.00	30,100.00	106%	29,026.00	35,469.38	10,158.41
201.48.54400.512002	RETIREMENT-EMPLOYER'S SHARE (E)	29,900.00	28,296.00	106%	28,229.00	27,766.84	9,485.71
201.48.54400.512004	HEALTH/DENTAL INSURANCE (E)	116,414.00	114,984.00	101%	111,516.00	110,384.86	21,602.96
201.48.54400.512005	LIFE INSURANCE (E)	1,200.00	1,200.00	100%	1,004.00	1,342.97	787.31
201.48.54400.512006	WORKER'S COMPENSATION (E)	800.00	800.00	100%	628.00	687.14	181.11
201.48.54400.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
201.48.54400.512017	RETIREE HEALTH INSURANCE (E)	-	-	0%	-	5,345.00	-
201.48.54400.513401	COST ALLOC-WAGES & FRINGES (E)	(4,222.00)	(1,932.00)	219%	(1,932.00)	(4,564.11)	(7,299.10)
201.48.54400.513406	COST ALLOC-AMSO (E)	(649,850.00)	(627,061.00)	104%	(627,060.00)	(726,044.00)	-
201.48.54400.531204	ADVERTISING (E)	500.00	3,360.00	15%	3,360.00	2,284.09	-
201.48.54400.531301	TRAINING/CONFERENCE FEES (E)	1,000.00	850.00	118%	1,110.00	4,589.00	337.07
201.48.54400.531302	EMPLOYEE AUTO ALLOWANCE (E)	500.00	250.00	200%	485.00	833.14	120.64
201.48.54400.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
201.48.54400.531305	MEALS LODGING & MISC TRAVEL (E)	300.00	275.00	109%	514.00	-	98.00
201.48.54400.531753	PUBLIC LIABILITY (E)	55,071.00	55,071.00	100%	55,071.00	55,070.96	-
201.48.54400.531757	AUTO LIABILITY PREMIUM (E)	547.00	547.00	100%	547.00	546.66	-
201.48.54402.511101	SALARIES-PERM EMPLOYEE (E)	-	-	0%	-	-	183,403.27
201.48.54402.511102	WAGES-PERM EMPLOYEE (E)	266,000.00	263,765.00	101%	263,765.00	237,244.88	384,613.13
201.48.54402.511103	OVERTIME WAGES (E)	2,000.00	2,000.00	100%	930.00	9,246.41	2,188.80
201.48.54402.511104	WAGES-PART-TIME EMPLOYEE (E)	38,100.00	36,267.00	105%	36,267.00	30,646.22	-
201.48.54402.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	5,577.00	0%	5,577.00	-	-
201.48.54402.511107	CALL PAY (E)	-	-	0%	-	-	-
201.48.54402.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	-	-
201.48.54402.511301	COMMITTEE PER DIEM (E)	-	-	0%	-	-	2,140.00
201.48.54402.512001	SOCIAL SECURITY (E)	23,700.00	23,925.00	99%	23,925.00	21,168.73	42,239.78
201.48.54402.512002	RETIREMENT-EMPLOYER'S SHARE (E)	22,300.00	21,500.00	104%	21,199.00	19,168.77	38,776.30
201.48.54402.512004	HEALTH/DENTAL INSURANCE (E)	43,878.00	59,845.00	73%	48,300.00	47,618.94	186,152.16
201.48.54402.512005	LIFE INSURANCE (E)	600.00	750.00	80%	355.00	566.35	1,362.67
201.48.54402.512006	WORKER'S COMPENSATION (E)	600.00	600.00	100%	484.00	449.99	788.03
201.48.54402.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
201.48.54402.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
201.48.54402.512018	CASH IN LIEU OF HEALTH INS (E)	4,800.00	4,800.00	100%	4,800.00	6,400.00	3,900.00
201.48.54402.513401	COST ALLOC-WAGES & FRINGES (E)	(194,728.00)	(191,055.00)	102%	(191,103.00)	(200,956.67)	(456,730.79)
201.48.54402.513402	COST ALLOC-ADMINISTRATION (E)	(300.00)	(301.00)	100%	(287.00)	(1,041.97)	(1,102.73)
201.48.54402.513403	COST ALLOC-NON MA CASE MGMT (E)	950.00	912.00	104%	866.00	446.91	2,331.28
201.48.54402.513406	COST ALLOC-AMSO (E)	(267,897.00)	(311,865.00)	86%	(311,865.00)	(242,816.00)	(616,248.00)
201.48.54402.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
201.48.54402.531204	ADVERTISING (E)	250.00	250.00	100%	250.00	526.81	472.69
201.48.54402.531301	TRAINING/CONFERENCE FEES (E)	300.00	300.00	100%	300.00	-	560.00
201.48.54402.531302	EMPLOYEE AUTO ALLOWANCE (E)	250.00	400.00	63%	142.00	-	858.27
201.48.54402.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-

201.48.54402.531305	MEALS LODGING & MISC TRAVEL (E)	275.00	275.00	100%	275.00	-	480.90
201.48.54402.583200	CHG ACCOUNTING ASSUMPTION (E)	-	-	0%	-	-	-
201.48.54404.513407	COST ALLOC-VEHICLE (E)	(32,000.00)	(30,600.00)	105%	(31,903.00)	(29,992.90)	(36,611.48)
201.48.54404.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
201.48.54404.522005	TELEPHONE AND FAX (E)	6,500.00	5,388.00	121%	5,388.00	21,536.32	19,375.42
201.48.54404.523201	VEHICLE REPAIR (E)	2,000.00	2,000.00	100%	1,460.00	1,955.61	1,115.44
201.48.54404.523203	MACY AND EQUIP SVC CONTRACTS (E)	-	-	0%	-	-	-
201.48.54404.523205	SOFTWARE MAINTENANCE (E)	7,124.00	7,124.00	100%	7,124.00	7,124.20	6,935.80
201.48.54404.523295	INFO TECH SUBSCRIPTION (E)	-	-	0%	-	-	-
201.48.54404.531101	POSTAGE AND BOX RENT (E)	-	476.00	0%	952.00	-	-
201.48.54404.531102	PRINTING AND DUPLICATION (E)	3,500.00	6,322.00	55%	6,322.00	2,477.83	3,327.91
201.48.54404.531103	CENTRAL PURCHASING (E)	8,000.00	8,000.00	100%	3,722.00	8,976.91	8,488.55
201.48.54404.531202	SUBSCRIPTIONS (E)	1,000.00	1,000.00	100%	1,000.00	1,000.00	1,000.00
201.48.54404.531204	ADVERTISING (E)	250.00	250.00	100%	250.00	-	89.20
201.48.54404.531490	OTHER OPERATING SUPPLIES (E)	1,800.00	1,800.00	100%	956.00	2,282.98	5,040.05
201.48.54404.531501	GASOLINE MOTOR OIL ETC (E)	6,000.00	5,500.00	109%	5,729.00	5,026.69	5,767.57
201.48.54404.531502	MOTOR VEHICLE PARTSPLIES (E)	1,500.00	2,000.00	75%	1,097.00	1,979.70	487.03
201.48.54404.531702	BUILDINGS AND OFFICE RENT (E)	64,491.00	79,110.00	82%	64,491.00	57,936.00	57,323.00
201.48.54404.531752	INS ON VEHICLES & EQUIPMENT (E)	-	-	0%	-	-	-
201.48.54404.531753	PUBLIC LIABILITY (E)	-	-	0%	-	-	11,077.86
201.48.54404.531757	AUTO LIABILITY PREMIUM (E)	-	1,000.00	0%	-	-	526.29
201.48.54404.531759	OTHER INSURANCE (E)	-	-	0%	-	-	-
201.48.54404.531901	OTHER SUPPLIES & EXPENSES (E)	150.00	150.00	100%	150.00	221.70	110.85
201.48.54404.583001	BAD DEBT EXPENSES (E)	-	-	0%	-	-	-
201.48.54404.583200	SUBSCRIPTION CLEAR - CHG ACCTG (E)	-	-	0%	-	-	-
201.48.54404.699001	AUTOMOTIVE EQUIPMENT (E)	-	-	0%	49,988.00	-	-
201.48.54404.699008	COMPUTER HARDWARE (E)	2,506.00	300.00	835%	300.00	4,937.10	5,030.19
201.48.54404.699009	OTHER CAPITAL EQUIPMENT (E)	500.00	500.00	100%	500.00	-	-
201.48.54410.511101	SALARIES-PERM EMPLOYEE (E)	91,200.00	84,000.00	109%	85,295.00	82,386.28	77,892.18
201.48.54410.511102	WAGES-PERM EMPLOYEE (E)	628,000.00	612,535.00	103%	612,535.00	568,954.09	521,671.16
201.48.54410.511103	OVERTIME WAGES (E)	10,000.00	10,000.00	100%	23,196.00	23,665.22	31,692.75
201.48.54410.511105	WAGES-LIMITED TERM EMPLOYEE(E) (E)	-	-	0%	-	-	6,029.11
201.48.54410.511107	CALL PAY (E)	-	-	0%	459.00	455.67	-
201.48.54410.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
201.48.54410.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	-	-
201.48.54410.512001	SOCIAL SECURITY (E)	56,400.00	53,478.00	105%	53,478.00	49,397.82	46,797.35
201.48.54410.512002	RETIREMENT-EMPLOYER'S SHARE (E)	52,600.00	51,300.00	103%	51,989.00	46,422.33	43,564.39
201.48.54410.512004	HEALTH/DENTAL INSURANCE (E)	246,135.00	211,570.00	116%	211,570.00	206,805.32	180,697.41
201.48.54410.512005	LIFE INSURANCE (E)	2,000.00	1,840.00	109%	1,840.00	2,289.91	2,149.22
201.48.54410.512006	WORKER'S COMPENSATION (E)	1,500.00	1,155.00	130%	1,155.00	1,085.28	870.09
201.48.54410.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-

201.48.54410.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
201.48.54410.512018	CASH IN LIEU OF HEALTH INS (E)	7,200.00	7,800.00	92%	7,800.00	7,650.00	8,000.00
201.48.54410.513401	COST ALLOC-WAGES & FRINGES (E)	3,200.00	(39,959.00)	-8%	(79,146.00)	(58,489.52)	(26,578.64)
201.48.54410.513402	COST ALLOC-ADMINISTRATION (E)	(40,000.00)	(29,140.00)	137%	(29,883.00)	(26,298.65)	(42,753.17)
201.48.54410.513403	COST ALLOC-NON MA CASE MGMT (E)	-	-	0%	-	-	-
201.48.54410.513404	COST ALLOC-CASE MANAGEMENT (E)	-	-	0%	-	-	-
201.48.54410.513405	COST ALLOC-FRAUD/WEATHER (E)	(500.00)	(500.00)	100%	(71.00)	-	-
201.48.54410.513406	COST ALLOC-AMSO (E)	128,906.00	175,129.00	74%	175,129.00	135,329.00	122,586.00
201.48.54410.513407	COST ALLOC-VEHICLE (E)	500.00	500.00	100%	500.00	230.30	519.25
201.48.54410.521101	MEDICAL SERVICES (E)	250.00	60.00	417%	60.00	210.00	570.00
201.48.54410.521201	LEGAL SERVICES (E)	-	-	0%	-	-	-
201.48.54410.521901	OTHER PROFESSIONAL SERVICES (E)	7,500.00	7,500.00	100%	7,495.00	8,257.50	8,892.95
201.48.54410.521946	PROF SERV-ADMINISTRATION (E)	-	-	0%	-	-	-
201.48.54410.522005	TELEPHONE AND FAX (E)	1,093.00	1,093.00	100%	1,093.00	1,093.18	740.18
201.48.54410.523205	SOFTWARE MAINTENANCE (E)	96.00	39.00	246%	39.00	19.32	16.80
201.48.54410.531101	POSTAGE AND BOX RENT (E)	400.00	250.00	160%	250.00	411.60	424.21
201.48.54410.531102	PRINTING AND DUPLICATION (E)	150.00	150.00	100%	156.00	416.26	157.66
201.48.54410.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	-
201.48.54410.531204	ADVERTISING (E)	500.00	200.00	250%	680.00	775.28	122.69
201.48.54410.531301	TRAINING/CONFERENCE FEES (E)	150.00	150.00	100%	150.00	-	-
201.48.54410.531302	EMPLOYEE AUTO ALLOWANCE (E)	2,000.00	1,500.00	133%	4,466.00	3,585.26	1,558.56
201.48.54410.531303	NON-EMPLOYEE AUTO ALLOWAN (E)	-	-	0%	-	-	-
201.48.54410.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
201.48.54410.531305	MEALS LODGING & MISC TRAVEL (E)	200.00	125.00	160%	180.00	128.62	129.20
201.48.54410.531490	OTHER OPERATING SUPPLIES (E)	500.00	250.00	200%	1,651.00	30.98	29.97
201.48.54410.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	-	-
201.48.54410.583200	CHG ACCOUNTING ASSUMPTION (E)	-	-	0%	-	-	-
201.48.54410.699008	COMPUTER HARDWARE (E)	6,618.00	-	100%	-	3,291.40	3,407.12
201.48.54410.699009	OTHER CAPITAL EQUIPMENT (E)	500.00	500.00	100%	500.00	-	-
201.48.54450.511105	ENERGY ASSISTANCE, LET WAGES (E)	51,600.00	-	100%	-	-	-
201.48.54450.512001	ENERGY ASSISTANCE, SS (E)	4,000.00	-	100%	-	-	-
201.48.54450.512002	ENERGY ASSISTANCE, RETIREMENT (E)	3,800.00	-	100%	-	-	-
201.48.54450.512006	ENERGY ASSISTANCE, WC (E)	200.00	-	100%	-	-	-
201.48.54450.513401	COST ALLOC-WAGES & FRINGES (E)	12,500.00	62,375.00	20%	94,783.00	83,146.05	59,595.71
201.48.54450.513402	COST ALLOC-ADMINISTRATION (E)	-	-	0%	-	-	-
201.48.54450.513403	COST ALLOC-NON MA CASE MGMT (E)	-	-	0%	-	-	-
201.48.54450.513404	COST ALLOC-CASE MANAGEMENT (E)	-	-	0%	-	-	-
201.48.54450.513405	COST ALLOC-FRAUD/WEATHER (E)	-	-	0%	-	-	-
201.48.54450.513406	COST ALLOC-AMSO (E)	12,226.00	10,709.00	114%	13,888.00	12,050.00	9,798.00
201.48.54450.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
201.48.54450.521910	CONTRACTUAL PROGRAMS (E)	-	-	0%	-	-	-

201.48.54450.521915	CONTRACT SERV-NON-CAAN (E)	-	-	0%	-	-	-
201.48.54450.521940	PROF SERVICES OUTREACH (E)	-	-	0%	-	-	-
201.48.54450.521944	PROF SERV-LIEAP ADMINISTRATN (E)	-	-	0%	-	-	-
201.48.54450.531101	POSTAGE AND BOX RENT (E)	1,250.00	500.00	250%	1,210.00	1,302.92	1,069.74
201.48.54450.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	-	78.00
201.48.54450.531204	ADVERTISING (E)	150.00	150.00	100%	-	72.00	3,136.00
201.48.54450.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	-
201.48.54450.531302	EMPLOYEE AUTO ALLOWANCE (E)	100.00	100.00	100%	159.00	93.10	87.61
201.48.54450.531303	NON-EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	-
201.48.54450.531305	MEALS LODGING & MISC TRAVEL (E)	80.00	80.00	100%	30.00	38.63	0.30
201.48.54450.531901	OTHER SUPPLIES & EXPENSES (E)	481.00	481.00	100%	456.00	456.12	456.12
201.48.54450.581124	DIRECT PYMNTS-LIEAP (E)	300.00	300.00	100%	-	259.38	251.50
201.48.54450.699008	COMPUTER HARDWARE (E)	-	-	0%	-	-	-
201.48.54470.513401	COST ALLOC-WAGES & FRINGES (E)	12,000.00	5,500.00	218%	12,279.00	6,128.66	2,694.96
201.48.54470.513406	COST ALLOC-AMSO (E)	1,547.00	1,269.00	122%	1,646.00	1,003.00	363.00
201.48.54470.521901	OTHER PROFESSIONAL SERVICES (E)	10,186.00	17,851.00	57%	-	-	-
201.48.54470.531303	NON-EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	-
201.48.54500.511101	SALARIES-PERM EMPLOYEE (E)	184,600.00	176,800.00	104%	175,295.00	173,156.84	176,269.83
201.48.54500.511102	WAGES-PERM EMPLOYEE (E)	1,147,800.00	1,091,000.00	105%	1,055,481.00	1,020,512.80	1,066,395.05
201.48.54500.511103	OVERTIME WAGES (E)	24,000.00	29,684.00	81%	53,560.00	48,224.29	39,197.61
201.48.54500.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	-	0%	1,791.00	-	-
201.48.54500.511107	CALL PAY (E)	21,900.00	21,900.00	100%	21,830.00	22,022.61	21,853.52
201.48.54500.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
201.48.54500.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	-	285.40
201.48.54500.511301	COMMITTEE PER DIEM (E)	2,000.00	2,000.00	100%	3,033.00	2,205.00	1,855.00
201.48.54500.512001	SOCIAL SECURITY (E)	106,800.00	101,600.00	105%	99,051.00	95,037.24	97,875.09
201.48.54500.512002	RETIREMENT-EMPLOYER'S SHARE (E)	101,400.00	94,700.00	107%	94,685.00	84,325.86	89,676.66
201.48.54500.512004	HEALTH/DENTAL INSURANCE (E)	273,903.00	254,362.00	108%	246,037.00	255,267.65	274,896.02
201.48.54500.512005	LIFE INSURANCE (E)	2,000.00	2,300.00	87%	1,448.00	2,179.76	2,297.47
201.48.54500.512006	WORKER'S COMPENSATION (E)	30,000.00	39,400.00	76%	25,385.00	27,611.96	25,725.68
201.48.54500.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
201.48.54500.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
201.48.54500.512017	RETIREE HEALTH INSURANCE (E)	-	-	0%	-	1,069.00	12,216.00
201.48.54500.512018	CASH IN LIEU OF HEALTH INS (E)	15,600.00	13,200.00	118%	17,486.00	11,600.00	12,700.00
201.48.54500.513401	COST ALLOC-WAGES & FRINGES (E)	(391,200.00)	(412,900.00)	95%	(414,050.00)	(412,868.46)	(345,229.41)
201.48.54500.513402	COST ALLOC-ADMINISTRATION (E)	(32,000.00)	(18,545.00)	173%	(17,396.00)	(26,983.80)	(53,147.16)
201.48.54500.513403	COST ALLOC-NON MA CASE MGMT (E)	-	-	0%	-	186.47	(105.93)
201.48.54500.513404	COST ALLOC-CASE MANAGEMENT (E)	-	-	0%	-	-	-
201.48.54500.513406	COST ALLOC-AMSO (E)	252,188.00	299,459.00	84%	299,459.00	261,864.00	263,027.00
201.48.54500.513407	COST ALLOC-VEHICLE (E)	21,523.00	15,000.00	143%	12,266.00	12,491.50	18,220.65
201.48.54500.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-

201.48.54500.521101	MEDICAL SERVICES (E)	5,000.00	5,000.00	100%	5,200.00	3,700.00	29,762.95
201.48.54500.521201	LEGAL SERVICES (E)	500.00	500.00	100%	500.00	300.00	248.00
201.48.54500.521901	OTHER PROFESSIONAL SERVICES (E)	4,000.00	4,000.00	100%	4,000.00	3,328.90	5,082.62
201.48.54500.522005	TELEPHONE AND FAX (E)	9,320.00	9,353.00	100%	9,311.00	9,308.95	9,356.51
201.48.54500.523203	MACY AND EQUIP SVC CONTRACTS (E)	-	-	0%	-	-	641.05
201.48.54500.523205	SOFTWARE MAINTENANCE (E)	3,299.00	3,185.00	104%	3,185.00	4,297.71	3,834.84
201.48.54500.523295	INFO TECH SUBSCRIPTION (E)	-	-	0%	-	-	-
201.48.54500.531101	POSTAGE AND BOX RENT (E)	3,500.00	3,500.00	100%	3,064.00	4,254.08	3,380.15
201.48.54500.531102	PRINTING AND DUPLICATION (E)	200.00	100.00	200%	370.00	(6.36)	386.23
201.48.54500.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	47.60
201.48.54500.531204	ADVERTISING (E)	750.00	500.00	150%	900.00	1,807.29	736.07
201.48.54500.531301	TRAINING/CONFERENCE FEES (E)	2,500.00	2,500.00	100%	1,970.00	1,972.50	3,156.41
201.48.54500.531302	EMPLOYEE AUTO ALLOWANCE (E)	10,000.00	9,000.00	111%	22,116.00	14,600.14	12,528.81
201.48.54500.531303	NON-EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	-
201.48.54500.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
201.48.54500.531305	MEALS LODGING & MISC TRAVEL (E)	2,000.00	2,000.00	100%	948.00	3,206.23	1,870.70
201.48.54500.531490	OTHER OPERATING SUPPLIES (E)	1,750.00	1,750.00	100%	2,012.00	2,526.92	2,492.52
201.48.54500.531901	OTHER SUPPLIES & EXPENSES (E)	4,254.00	4,254.00	100%	4,254.00	4,254.00	4,254.00
201.48.54500.581110	DIRECT PYMNTS (E)	600.00	600.00	100%	78.00	136.00	306.50
201.48.54500.581127	DIRECT PYMNTS-FOSTER PARE (E)	964.00	964.00	100%	736.00	518.96	106.13
201.48.54500.583100	SETTLEMENT (E)	-	-	0%	-	-	-
201.48.54500.583200	CHG ACCOUNTING ASSUMPTION (E)	-	-	0%	-	-	-
201.48.54500.599201	REFUND OFFSETS (E)	(1,000.00)	(1,000.00)	100%	(1,000.00)	-	-
201.48.54500.699008	COMPUTER HARDWARE (E)	6,618.00	8,824.00	75%	7,477.00	4,937.10	6,814.24
201.48.54500.699009	OTHER CAPITAL EQUIPMENT (E)	500.00	500.00	100%	500.00	-	-
201.48.54500.721025	OTHER FINC SOURE SUBSCRIPTION (E)	-	-	0%	-	-	-
201.48.54501.521901	OTHER PROFESSIONAL SERVICES (E)	15,000.00	15,000.00	100%	15,000.00	15,000.00	15,000.00
201.48.54502.511101	SALARIES-PERM EMPLOYEE (E)	-	-	0%	-	-	-
201.48.54502.511102	WAGES-PERM EMPLOYEE (E)	215,400.00	207,261.00	104%	207,261.00	180,772.22	158,408.10
201.48.54502.511103	OVERTIME WAGES (E)	1,000.00	1,059.00	94%	1,059.00	713.90	715.58
201.48.54502.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	-	0%	-	-	-
201.48.54502.511107	CALL PAY (E)	-	-	0%	-	-	-
201.48.54502.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	-	-
201.48.54502.511301	COMMITTEE PER DIEM (E)	-	-	0%	-	-	-
201.48.54502.512001	SOCIAL SECURITY (E)	16,600.00	15,700.00	106%	15,023.00	13,179.95	11,534.21
201.48.54502.512002	RETIREMENT-EMPLOYER'S SHARE (E)	15,800.00	14,871.00	106%	14,871.00	12,553.96	10,924.81
201.48.54502.512004	HEALTH/DENTAL INSURANCE (E)	80,464.00	77,512.00	104%	77,512.00	63,105.36	55,858.26
201.48.54502.512005	LIFE INSURANCE (E)	550.00	570.00	96%	528.00	551.79	464.75
201.48.54502.512006	WORKER'S COMPENSATION (E)	4,000.00	5,500.00	73%	3,560.00	3,929.20	3,596.08
201.48.54502.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
201.48.54502.513401	COST ALLOC-WAGES & FRINGES (E)	(27,950.00)	(28,098.00)	99%	(28,097.00)	(1,224.73)	59,968.19

201.48.54502.513402	COST ALLOC-ADMINISTRATION (E)	-	-	0%	-	-	-
201.48.54502.513403	COST ALLOC-NON MA CASE MGMT (E)	-	-	0%	-	-	-
201.48.54502.513406	COST ALLOC-AMSO (E)	37,930.00	45,052.00	84%	45,052.00	37,412.00	36,679.00
201.48.54502.513407	COST ALLOC-VEHICLE (E)	300.00	300.00	100%	-	46.20	542.70
201.48.54502.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
201.48.54502.521101	MEDICAL SERVICES (E)	-	-	0%	-	-	2,837.50
201.48.54502.521201	LEGAL SERVICES (E)	-	-	0%	-	-	-
201.48.54502.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
201.48.54502.522005	TELEPHONE AND FAX (E)	1,093.00	1,100.00	99%	1,093.00	1,093.18	1,100.28
201.48.54502.523205	SOFTWARE MAINTENANCE (E)	-	-	0%	-	-	-
201.48.54502.531101	POSTAGE AND BOX RENT (E)	450.00	400.00	113%	393.00	453.23	430.08
201.48.54502.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	-	110.40
201.48.54502.531204	ADVERTISING (E)	-	-	0%	-	305.34	-
201.48.54502.531301	TRAINING/CONFERENCE FEES (E)	200.00	200.00	100%	200.00	-	440.00
201.48.54502.531302	EMPLOYEE AUTO ALLOWANCE (E)	2,750.00	3,984.00	69%	3,984.00	3,943.80	2,875.12
201.48.54502.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
201.48.54502.531305	MEALS LODGING & MISC TRAV (E)	100.00	100.00	100%	100.00	231.98	15.00
201.48.54502.531490	OTHER OPERATING SUPPLIES (E)	75.00	95.00	79%	95.00	29.99	21.00
201.48.54502.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	-	-
201.48.54502.581104	DIRECT SERVICES (E)	2,000.00	4,200.00	48%	4,200.00	(900.00)	6,091.65
201.48.54502.581110	DIRECT PYMNTS (E)	-	-	0%	-	-	3,023.45
201.48.54502.583100	SETTLEMENT (E)	-	-	0%	-	-	-
201.48.54502.583200	CHG ACCOUNTING ASSUMPTION (E)	-	-	0%	-	-	-
201.48.54502.699008	COMPUTER HARDWARE (E)	2,206.00	3,309.00	67%	2,804.00	-	-
201.48.54502.699009	OTHER CAPITAL EQUIPMENT (E)	500.00	500.00	100%	500.00	-	-
201.48.54503.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	1,222.00	0%	32,990.00	4,888.07	-
201.48.54503.512001	SOCIAL SECURITY (E)	-	-	0%	2,526.00	372.65	-
201.48.54503.512002	RETIREMENT-EMPLOYER'S SHARE (E)	-	-	0%	2,378.00	340.68	-
201.48.54503.512005	LIFE INSURANCE (E)	-	-	0%	33.00	-	-
201.48.54503.512006	WORKER'S COMPENSATION (E)	-	-	0%	730.00	119.31	-
201.48.54503.513401	COST ALLOC-WAGES & FRINGES (E)	-	(686.00)	0%	(686.00)	-	-
201.48.54503.513402	COST ALLOC-ADMINISTRATION (E)	-	(536.00)	0%	(536.00)	-	-
201.48.54503.522005	TELEPHONE AND FAX (E)	-	-	0%	997.00	133.24	-
201.48.54503.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	11,920.00	574.00	-
201.48.54503.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	1,113.00	-	-
201.48.54503.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	1,326.00	433.49	-
201.48.54504.511101	SALARIES-PERM EMPLOYEE (E)	-	-	0%	-	-	-
201.48.54504.511102	WAGES-PERM EMPLOYEE (E)	59,100.00	54,200.00	109%	55,986.00	52,855.87	14,987.28
201.48.54504.511103	OVERTIME WAGES (E)	500.00	500.00	100%	1,035.00	1,420.53	-
201.48.54504.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	6,533.00	0%	23,346.00	14,247.32	-
201.48.54504.511107	CALL PAY (E)	-	-	0%	-	-	-

201.48.54504.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
201.48.54504.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	-	-
201.48.54504.511301	COMMITTEE PER DIEM (E)	-	-	0%	-	-	-
201.48.54504.512001	SOCIAL SECURITY (E)	4,500.00	4,100.00	110%	6,216.00	5,257.37	1,140.19
201.48.54504.512002	RETIREMENT-EMPLOYER'S SHARE (E)	4,300.00	3,900.00	110%	5,793.00	4,320.88	1,034.77
201.48.54504.512004	HEALTH/DENTAL INSURANCE (E)	12,723.00	-	100%	16,368.00	1,910.00	-
201.48.54504.512005	LIFE INSURANCE (E)	100.00	100.00	100%	71.00	42.86	9.18
201.48.54504.512006	WORKER'S COMPENSATION (E)	1,300.00	1,900.00	68%	1,299.00	1,550.90	317.28
201.48.54504.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
201.48.54504.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
201.48.54504.512017	RETIREE HEALTH INSURANCE (E)	-	-	0%	-	-	-
201.48.54504.512018	CASH IN LIEU OF HEALTH INS (E)	-	-	0%	2,800.00	400.00	-
201.48.54504.513401	COST ALLOC-WAGES & FRINGES (E)	(44,660.00)	(2,231.00)	2002%	(2,231.00)	-	-
201.48.54504.513402	COST ALLOC-ADMINISTRATION (E)	-	(4,302.00)	0%	(4,302.00)	(1,521.41)	(89.40)
201.48.54504.513403	COST ALLOC-NON MA CASE MGMT (E)	-	-	0%	-	-	-
201.48.54504.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	18,974.55	9,147.62
201.48.54504.531301	TRAINING/CONFERENCE FEES (E)	500.00	500.00	100%	-	550.00	25.00
201.48.54504.531302	EMPLOYEE AUTO ALLOWANCE (E)	2,500.00	200.00	1250%	2,581.00	152.04	108.61
201.48.54504.531305	MEALS LODGING & MISC TRAV (E)	800.00	800.00	100%	-	1,358.12	-
201.48.54504.531490	OTHER OPERATING SUPPLIES (E)	858.00	1,716.00	50%	1,640.00	1,719.99	746.59
201.48.54504.581110	DIRECT PYMNTS (E)	2,000.00	-	100%	6,600.00	1,320.00	-
201.48.54504.699008	COMPUTER HARDWARE (E)	-	-	0%	-	-	3,502.97
201.48.54505.583200	CHG ACCOUNTING ASSUMPTION (E)	-	-	0%	-	-	7,320.00
201.48.54524.581110	DIRECT PYMNTS (E)	5,000.00	10,000.00	50%	590.00	10,361.85	9,897.88
201.48.54524.581120	DIRECT PYMNTS-YOUTH AID (E)	5,000.00	15,000.00	33%	5,013.00	11,853.97	11,630.79
201.48.54527.513401	COST ALLOC-WAGES & FRINGES (E)	-	-	0%	-	3,732.93	1,317.53
201.48.54527.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	23.00
201.48.54527.531204	ADVERTISING (E)	440.00	324.00	136%	418.00	433.30	429.58
201.48.54527.531301	TRAINING/CONFERENCE FEES (E)	600.00	400.00	150%	650.00	700.00	400.00
201.48.54527.531302	EMPLOYEE AUTO ALLOWANCE (E)	150.00	100.00	150%	138.00	252.00	120.60
201.48.54527.531305	MEALS LODGING & MISC TRAVEL (E)	500.00	450.00	111%	508.00	450.22	462.08
201.48.54527.581110	DIRECT PYMNTS (E)	17,684.00	17,955.00	98%	17,660.00	13,977.55	16,619.16
201.48.54530.513402	COST ALLOC-ADMINISTRATION (E)	40,000.00	29,140.00	137%	29,883.00	26,298.65	42,753.17
201.48.54530.513405	COST ALLOC-FRAUD/WEATHER (E)	500.00	500.00	100%	71.00	-	-
201.48.54530.513406	COST ALLOC-AMSO (E)	3,852.00	3,403.00	113%	4,414.00	3,231.00	7,294.00
201.48.54530.521901	OTHER PROFESSIONAL SERVICES (E)	-	5,168.00	0%	881.00	5,050.58	3,971.13
201.48.54532.581110	DIRECT PYMNTS (E)	2,000.00	2,500.00	80%	2,500.00	1,105.00	2,227.00
201.48.54534.513401	COST ALLOC-WAGES & FRINGES (E)	12,000.00	14,594.00	82%	14,594.00	8,593.75	4,867.17
201.48.54534.531490	OTHER OPERATING SUPPLIES (E)	1,000.00	1,000.00	100%	1,082.00	693.75	479.25
201.48.54534.581110	DIRECT PYMNTS (E)	155,300.00	144,706.00	107%	122,398.00	134,570.74	163,415.31
201.48.54538.513401	COST ALLOC-WAGES & FRINGES (E)	95,000.00	124,666.00	76%	124,667.00	95,309.65	52,115.14

201.48.54538.513402	COST ALLOC-ADMINISTRATION (E)	10,000.00	9,609.00	104%	9,609.00	10,178.85	10,209.98
201.48.54538.513403	COST ALLOC-NON MA CASE MGMT (E)	-	-	0%	-	121.95	105.93
201.48.54538.513407	COST ALLOC-VEHICLE (E)	7,877.00	13,000.00	61%	19,524.00	16,066.40	14,910.85
201.48.54538.521101	MEDICAL SERVICES (E)	28,770.00	31,363.00	92%	28,166.00	31,853.49	26,668.52
201.48.54538.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	1,190.00	-	155.00
201.48.54538.521910	CONTRACTUAL PROGRAMS (E)	2,000.00	16,454.00	12%	6,120.00	-	3,914.68
201.48.54538.521915	CONTRACT SERV-NON-CAAN (E)	-	-	0%	-	-	-
201.48.54538.521940	PROF SERVICES OUTREACH (E)	-	-	0%	56,659.00	13,258.18	3,190.03
201.48.54538.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	-
201.48.54538.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	200.00	0%	247.00	274.40	352.42
201.48.54538.531303	NON-EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	70.00	12.04	368.29
201.48.54538.531305	MEALS LODGING & MISC TRAV (E)	-	-	0%	-	-	-
201.48.54538.581110	DIRECT PYMNTS (E)	6,920.00	10,370.00	67%	7,703.00	5,973.08	9,820.10
201.48.54538.581123	DIRECT PYMNTS-CAAN (E)	-	2,000.00	0%	-	1,210.65	1,119.94
201.48.54539.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	409.15	798.00
201.48.54539.531490	OTHER OPERATING SUPPLIES (E)	-	-	0%	-	5,925.25	4,927.02
201.48.54539.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	-	-
201.48.54539.581104	DIRECT SERVICES (E)	-	-	0%	-	1,200.00	1,900.00
201.48.54539.581110	DIRECT PYMNTS (E)	-	-	0%	-	1,075.00	1,675.00
201.48.54539.699008	COMPUTER HARDWARE (E)	-	-	0%	-	-	-
201.48.54540.521910	CONTRACTUAL PROGRAMS (E)	32,000.00	5,000.00	640%	64,496.00	31,856.92	188.84
201.48.54540.521915	CONTRACT SERV-NON-CAAN (E)	175,000.00	122,799.00	143%	270,018.00	184,491.48	74,071.22
201.48.54540.531303	NON-EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	113.90
201.48.54540.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	186.00	-	-
201.48.54540.531490	OTHER OPERATING SUPPLIES (E)	-	300.00	0%	100.00	-	-
201.48.54540.581104	DIRECT SERVICES (E)	-	2,000.00	0%	-	-	815.44
201.48.54540.581110	DIRECT PYMNTS (E)	3,000.00	5,500.00	55%	2,707.00	3,955.00	5,424.00
201.48.54540.581116	DIRECT PYMNTS-CCI (E)	589,967.00	197,799.00	298%	765,734.00	206,449.82	176,737.17
201.48.54540.581120	DIRECT PYMNTS-YOUTH AIDS (E)	75,000.00	7,500.00	1000%	136,392.00	89,386.07	(2,594.40)
201.48.54541.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
201.48.54541.531490	OTHER OPERATING SUPPLIES (E)	-	-	0%	-	-	4,286.97
201.48.54541.581110	DIRECT PYMNTS (E)	-	-	0%	5,017.00	776.94	2,486.07
201.48.54542.531303	NON-EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	11,213.05	4,786.05
201.48.54542.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	1,371.84	2,197.68
201.48.54542.581116	DIRECT PYMNTS-CCI (E)	200,000.00	150,000.00	133%	336,089.00	296,662.40	442,395.02
201.48.54542.581120	DIRECT PYMNTS-YOUTH AIDS (E)	700,000.00	356,365.00	196%	848,704.00	1,709,629.62	793,920.07
201.48.54543.513401	COST ALLOC-WAGES & FRINGES (E)	-	-	0%	-	113.18	712.08
201.48.54543.513402	COST ALLOC-ADMINISTRATION (E)	-	-	0%	-	362.16	-
201.48.54543.531490	OTHER OPERATING SUPPLIES (E)	-	-	0%	-	625.89	-
201.48.54543.581110	DIRECT PYMNTS (E)	-	-	0%	-	33,119.70	27,707.03
201.48.54544.581110	DIRECT PYMNTS (E)	-	-	0%	-	160,425.00	136,000.00

201.48.54544.581120	DIRECT PYMNTS-YOUTH AIDS (E)	103,368.00	103,368.00	100%	6,999.00	262,423.00	(60.00)
201.48.54545.581120	DIRECT PYMNTS-YOUTH AID (E)	46,000.00	46,000.00	100%	54,670.00	72,949.94	63,838.89
201.48.54545.583001	BAD DEBT EXPENSES (E)	-	-	0%	-	-	-
201.48.54546.513401	COST ALLOC-WAGES & FRINGES (E)	385,000.00	377,262.00	102%	377,263.00	420,440.61	475,140.26
201.48.54546.513402	COST ALLOC-ADMINISTRATION (E)	-	-	0%	-	-	-
201.48.54546.513407	COST ALLOC-VEHICLE (E)	-	-	0%	-	-	-
201.48.54546.521910	CONTRACTUAL PROGRAMS (E)	-	-	0%	-	-	-
201.48.54546.581120	DIRECT PYMNTS-YOUTH AIDS (E)	-	-	0%	-	-	-
201.48.54547.513401	COST ALLOC-WAGES & FRINGES (E)	-	2,155.00	0%	1,032.00	1,324.56	-
201.48.54547.513407	COST ALLOC-VEHICLE (E)	-	-	0%	17.00	15.40	-
201.48.54547.521101	MEDICAL SERVICES (E)	-	2,580.00	0%	2,891.00	2,815.00	3,036.00
201.48.54547.521901	OTHER PROFESSIONAL SERVICES (E)	-	1,417.00	0%	1,418.00	1,854.20	-
201.48.54547.521915	CONTRACT SERV-NON-CAAN (E)	-	1,692.00	0%	1,124.00	1,944.60	8,280.82
201.48.54547.531303	NON-EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	-
201.48.54547.581104	DIRECT SERVICES (E)	-	4,046.00	0%	3,379.00	2,631.05	1,625.85
201.48.54548.513401	COST ALLOC-WAGES & FRINGES (E)	-	-	0%	-	-	-
201.48.54548.581110	DIRECT PYMNTS (E)	-	-	0%	-	-	31,289.48
201.48.54551.513401	COST ALLOC- WAGES & FRINGE (E)	4,500.00	293.00	1536%	406.00	158.61	3,479.75
201.48.54551.513402	COST ALLOC-ADMINISTRATION (E)	9,000.00	377.00	2387%	463.00	2,132.87	22,086.84
201.48.54551.513407	COST ALLOC-VEHICLE (E)	-	-	0%	-	0.70	153.43
201.48.54551.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
201.48.54551.521910	CONTRACTUAL PROGRAMS (E)	2,500.00	2,500.00	100%	2,500.00	1,676.90	5,425.92
201.48.54551.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	200.00	0%	27.00	-	137.60
201.48.54551.581110	DIRECT PYMNTS (E)	-	-	0%	-	-	-
201.48.54551.581120	DIRECT PYMNTS-YOUTH AIDS (E)	27,892.00	29,192.00	96%	9,525.00	19,965.65	21,929.70
201.48.54551.581123	DIRECT PYMNTS-CAAN (E)	-	-	0%	-	14.80	419.07
201.48.54560.521910	CONTRACTUAL PROGRAMS (E)	4,522.00	4,522.00	100%	5,022.00	9,264.90	1,302.76
201.48.54560.581110	DIRECT PYMNTS (E)	-	-	0%	-	-	138.86
201.48.54562.513401	COST ALLOC-WAGES & FRINGES (E)	4,000.00	-	100%	-	6,466.15	1,759.51
201.48.54562.513407	COST ALLOC-VEHICLE (E)	-	-	0%	-	225.40	-
201.48.54562.521101	MEDICAL SERVICES (E)	2,000.00	-	100%	-	3,842.00	3,116.00
201.48.54562.521901	OTHER PROFESSIONAL SERVICES (E)	2,000.00	-	100%	-	3,982.30	1,535.20
201.48.54562.521915	CONTRACT SERV-NON-CAAN (E)	1,610.00	-	100%	-	3,706.60	6,089.60
201.48.54562.531303	NON-EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	-
201.48.54562.581104	DIRECT SERVICES (E)	2,000.00	-	100%	-	2,343.20	2,060.40
201.48.54566.513401	COST ALLOC-WAGES & FRINGES (E)	-	-	0%	-	-	-
201.48.54566.581110	DIRECT PYMNTS (E)	-	-	0%	-	-	-
201.48.54590.513402	COST ALLOC-ADMINISTRATION (E)	13,300.00	12,549.00	106%	13,685.00	16,873.30	22,042.47
201.48.54590.513406	COST ALLOC-AMSO (E)	1,593.00	1,377.00	116%	1,740.00	2,424.00	2,982.00
201.48.54590.513407	COST ALLOC-VEHICLE (E)	-	-	0%	-	-	290.78
201.48.54590.521901	OTHER PROFESSIONAL SERVICES (E)	54,737.00	48,328.00	113%	65,919.00	39,105.75	32,760.27

201.48.54590.522005	TELEPHONE AND FAX (E)	547.00	546.00	100%	547.00	546.59	546.06
201.48.54590.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	3,499.00
201.48.54590.581110	DIRECT PYMNTS (E)	-	9,056.00	0%	-	15,000.00	1,603.60
201.48.54590.699008	COMPUTER HARDWARE (E)	-	-	0%	-	-	-
201.48.54590.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
201.48.54592.513401	COST ALLOC-WAGES & FRINGES (E)	51,460.00	2,497.00	2061%	2,326.00	4,999.18	9,071.48
201.48.54592.521101	DIRECT PYMNTS (E)	-	2,000.00	0%	2,000.00	300.00	1,770.00
201.48.54592.521901	OTHER PROFESSIONAL SERVICES (E)	186,206.00	143,503.00	130%	140,049.00	139,470.00	140,218.92
201.48.54592.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	-	68.96
201.48.54592.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	82.66
201.48.54592.531301	TRAINING/CONFERENCE FEES (E)	1,990.00	1,050.00	190%	1,050.00	700.00	1,050.00
201.48.54592.531302	EMPLOYEE AUTO ALLOWANCE (E)	1,166.00	346.00	337%	346.00	279.99	179.52
201.48.54592.531305	MEALS LODGING & MISC TRAVEL (E)	2,682.00	786.00	341%	786.00	704.00	611.00
201.48.54592.531490	OTHER OPERATING SUPPLIES (E)	-	-	0%	-	10.88	47.00
201.48.54592.531702	BUILDINGS AND OFFICE RENT (E)	7,200.00	87,963.00	8%	8,064.00	7,980.00	7,980.00
201.48.54592.581103	DIRECT SERVICES-NON W-2 PYMT (E)	-	-	0%	-	-	-
201.48.54592.581110	DIRECT PYMNTS (E)	2,425.00	8,421.00	29%	2,460.00	811.00	392.37
201.48.54603.511102	WAGES-PERM EMPLOYEE (E)	72,800.00	70,600.00	103%	69,800.00	68,311.88	64,735.52
201.48.54603.511103	OVERTIME WAGES (E)	-	-	0%	-	-	69.57
201.48.54603.512001	SOCIAL SECURITY (E)	5,700.00	5,400.00	106%	5,227.00	5,088.87	4,802.06
201.48.54603.512002	RETIREMENT-EMPLOYER'S SHA (E)	5,300.00	5,100.00	104%	5,033.00	4,750.03	4,472.44
201.48.54603.512004	HEALTH/DENTAL INSURANCE (E)	13,923.00	11,088.00	126%	12,405.00	17,492.70	12,020.28
201.48.54603.512005	LIFE INSURANCE (E)	300.00	300.00	100%	280.00	348.86	253.18
201.48.54603.512006	WORKER'S COMPENSATION (E)	1,900.00	2,500.00	76%	1,545.00	1,742.90	1,464.53
201.48.54603.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
201.48.54603.512018	CASH IN LIEU OF HEALTH IN (E)	1,200.00	600.00	200%	1,440.00	900.00	600.00
201.48.54603.513406	COST ALLOC-AMSO (E)	41,921.00	40,816.00	103%	38,364.00	30,854.00	13,851.00
201.48.54603.522005	TELEPHONE AND FAX (E)	300.00	300.00	100%	306.00	298.34	306.41
201.48.54603.531203	MEMBERSHIP DUES (E)	35.00	35.00	100%	35.00	35.00	-
201.48.54603.531204	ADVERTISING (E)	2,400.00	500.00	480%	2,400.00	3,310.18	-
201.48.54603.531301	TRAINING/CONFERENCE FEES (E)	200.00	200.00	100%	342.00	150.00	162.00
201.48.54603.531302	EMPLOYEE AUTO ALLOWANCE (E)	400.00	500.00	80%	95.00	316.68	461.13
201.48.54603.531305	MEALS LODGING & MISC TRAV (E)	250.00	250.00	100%	485.00	282.20	206.00
201.48.54603.531490	OTHER OPERATING SUPPLIES (E)	-	-	0%	-	-	-
201.48.54603.581201	GRANTS TO INSTITUTIONS (E)	5,000.00	5,000.00	100%	5,000.00	5,000.00	5,000.00
201.48.54603.583200	CHG ACCOUNTING ASSUMPTION (E)	-	-	0%	-	-	-
201.48.54603.699008	COMPUTER EQUIPMENT (E)	-	2,206.00	0%	1,869.00	-	-
201.48.54603.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
201.48.54611.513401	COST ALLOC-WAGES & FRINGE (E)	2,000.00	-	100%	-	1,023.53	1,332.22
201.48.54611.513402	COST ALLOC-ADMINISTRATION (E)	500.00	445.00	112%	533.00	195.62	24.93
201.48.54611.513407	COST ALLOC-VEHICLE (E)	-	-	0%	-	-	-

201.48.54611.521901	OTHER PROFESSIONAL SERVIC (E)	-	-	0%	-	-	-
201.48.54611.531101	POSTAGE AND BOX RENT (E)	-	552.00	0%	442.00	552.00	552.00
201.48.54611.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	-
201.48.54611.581110	DIRECT PYMNTS (E)	28,774.00	26,428.00	109%	23,340.00	25,431.34	14,479.05
201.48.54611.581120	DIRECT PYMNTS-YOUTH A (E)	31,882.00	28,113.00	113%	19,030.00	28,828.73	33,214.88
201.48.54636.511102	WAGES-PERM EMPLOYEE (E)	60,700.00	55,700.00	109%	52,013.00	53,935.23	51,473.52
201.48.54636.511103	OVERTIME WAGES (E)	-	-	0%	-	-	-
201.48.54636.511301	COMMITTEE PER DIEM (E)	750.00	750.00	100%	650.00	480.00	240.00
201.48.54636.512001	SOCIAL SECURITY (E)	4,700.00	4,400.00	107%	3,778.00	3,909.66	3,716.91
201.48.54636.512002	RETIREMENT-EMPLOYER'S SHA (E)	4,400.00	4,000.00	110%	3,750.00	3,750.26	3,552.32
201.48.54636.512004	HEALTH/DENTAL INSURANCE (E)	33,814.00	30,382.00	111%	32,951.00	30,748.00	29,440.00
201.48.54636.512005	LIFE INSURANCE (E)	275.00	250.00	110%	276.00	311.96	277.61
201.48.54636.512006	WORKER'S COMPENSATION (E)	100.00	100.00	100%	84.00	89.09	70.43
201.48.54636.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
201.48.54636.513401	COST ALLOC-WAGES & FRINGE (E)	(25,200.00)	(37,894.00)	67%	(39,227.00)	(31,513.59)	(30,787.54)
201.48.54636.513406	COST ALLOC-AMSO (E)	23,799.00	24,753.00	96%	22,364.00	19,293.00	8,427.00
201.48.54636.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	84.59
201.48.54636.531203	MEMBERSHIP DUES (E)	-	-	0%	-	-	-
201.48.54636.531204	ADVERTISING (E)	-	-	0%	-	-	1,250.00
201.48.54636.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	-
201.48.54636.531302	EMPLOYEE AUTO ALLOWANCE (E)	250.00	250.00	100%	228.00	133.00	458.95
201.48.54636.531303	NON-EMPLOYEE AUTO ALLOWAN (E)	5,000.00	4,000.00	125%	6,117.00	7,383.49	7,201.56
201.48.54636.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	-	1,246.05
201.48.54636.531477	VOLUNTEER RECOGNITION (E)	4,709.00	1,603.00	294%	-	3,415.85	2,902.86
201.48.54636.531490	OTHER OPERATING SUPPLIES (E)	1,200.00	-	100%	3,328.00	1,817.68	2,142.65
201.48.54636.583200	CHG ACCOUNTING ASSUMPTION (E)	-	-	0%	-	-	-
201.48.54636.699008	COMPUTER HARDWARE (E)	-	2,206.00	0%	1,869.00	-	-
201.48.54641.513401	COST ALLOC-WAGES & FRINGE (E)	9,250.00	8,610.00	107%	9,217.00	8,037.60	10,519.76
201.48.54641.513406	COST ALLOC-AMSO (E)	3,492.00	3,090.00	113%	3,160.00	2,352.00	1,333.00
201.48.54641.523216	MAJOR MAINT/MINOR RENOVATION (E)	1,000.00	1,000.00	100%	-	-	-
201.48.54641.531302	EMPLOYEE AUTO ALLOWANCE (E)	120.00	120.00	100%	157.00	98.00	32.16
201.48.54641.531303	NON-EMPLOYEE AUTO ALLOWAN (E)	2,856.00	4,991.00	57%	2,789.00	2,354.80	3,570.43
201.48.54641.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	-	-
201.48.54641.531490	OTHER OPERATING SUPPLIES (E)	5,500.00	5,360.00	103%	8,171.00	5,572.94	22,557.97
201.48.54641.581214	GRANTS TO REGIONAL TRANSI (E)	144,551.00	144,551.00	100%	144,551.00	144,551.00	144,551.00
201.48.54641.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	17,795.00
201.48.54661.511105	WAGES-LIMITED TERM EMPLOY (E)	47,750.00	45,900.00	104%	45,141.00	49,198.05	41,304.98
201.48.54661.511301	COMMITTEE PER DIEM (E)	80.00	-	100%	93.00	80.00	40.00
201.48.54661.512001	SOCIAL SECURITY (E)	3,750.00	3,600.00	104%	3,465.00	3,768.97	3,163.47
201.48.54661.512002	RETIREMENT-EMPLOYER'S SHARE (E)	-	-	0%	-	160.67	-
201.48.54661.512005	LIFE INSURANCE (E)	-	-	0%	-	-	-

201.48.54661.512006	WORKER'S COMPENSATION (E)	1,250.00	1,800.00	69%	999.00	1,238.35	943.98
201.48.54661.513401	COST ALLOC-WAGES & FRINGE (E)	32,450.00	30,421.00	107%	29,777.00	30,540.69	27,329.79
201.48.54661.513406	COST ALLOC-AMSO (E)	13,556.00	13,787.00	98%	12,908.00	12,130.00	4,594.00
201.48.54661.513407	COST ALLOC-VEHICLE (E)	-	-	0%	-	-	88.44
201.48.54661.523311	CATERED FOOD (E)	64,000.00	64,000.00	100%	50,305.00	67,679.18	56,111.50
201.48.54661.531202	SUBSCRIPTIONS (E)	40.00	40.00	100%	40.00	40.00	40.00
201.48.54661.531301	TRAINING/CONFERENCE FEES (E)	40.00	40.00	100%	-	57.50	137.50
201.48.54661.531302	EMPLOYEE AUTO ALLOWANCE (E)	3,000.00	2,500.00	120%	3,163.00	3,337.44	2,250.45
201.48.54661.531490	OTHER OPERATING SUPPLIES (E)	9,000.00	10,818.00	83%	9,418.00	8,226.11	6,081.28
201.48.54671.511105	WAGES-LIMITED TERM EMPLOY (E)	47,750.00	45,900.00	104%	45,140.00	49,197.63	41,304.20
201.48.54671.511301	COMMITTEE PER DIEM (E)	80.00	-	100%	93.00	80.00	40.00
201.48.54671.512001	SOCIAL SECURITY (E)	3,750.00	3,600.00	104%	3,462.00	3,763.29	3,164.05
201.48.54671.512002	RETIREMENT-EMPLOYER'S SHARE (E)	-	-	0%	-	160.65	-
201.48.54671.512005	LIFE INSURANCE (E)	-	-	0%	-	-	-
201.48.54671.512006	WORKER'S COMPENSATION (E)	1,250.00	1,800.00	69%	999.00	1,238.20	944.42
201.48.54671.513401	COST ALLOC-WAGES & FRINGE (E)	63,900.00	65,030.00	98%	65,853.00	61,466.48	66,293.18
201.48.54671.513406	COST ALLOC-AMSO (E)	27,960.00	26,744.00	105%	26,089.00	20,524.00	10,086.00
201.48.54671.513407	COST ALLOC-VEHICLE (E)	-	-	0%	-	63.00	88.44
201.48.54671.522005	TELEPHONE AND FAX (E)	700.00	600.00	117%	826.00	673.21	559.61
201.48.54671.523311	CATERED FOOD (E)	189,250.00	210,000.00	90%	203,463.00	229,773.90	235,459.18
201.48.54671.531202	SUBSCRIPTIONS (E)	40.00	40.00	100%	40.00	40.00	40.00
201.48.54671.531301	TRAINING/CONFERENCE FEES (E)	40.00	40.00	100%	-	57.50	137.50
201.48.54671.531302	EMPLOYEE AUTO ALLOWANCE (E)	3,000.00	2,750.00	109%	3,216.00	3,980.51	2,592.24
201.48.54671.531303	NON-EMPLOYEE AUTO ALLOWAN (E)	30,000.00	28,362.00	106%	33,853.00	44,303.44	43,625.90
201.48.54671.531490	OTHER OPERATING SUPPLIES (E)	23,000.00	25,000.00	92%	22,571.00	22,445.08	20,979.20
201.48.54681.511102	WAGES-PERM EMPLOYEE (E)	-	-	0%	-	-	-
201.48.54681.511301	COMMITTEE PER DIEM (E)	-	-	0%	-	-	2,160.00
201.48.54681.512001	SOCIAL SECURITY (E)	-	-	0%	-	-	161.57
201.48.54681.512006	WORKER'S COMPENSATION (E)	-	-	0%	-	-	2.97
201.48.54681.513401	COST ALLOC-WAGES & FRINGE (E)	82,000.00	91,074.00	90%	93,252.00	56,951.29	47,369.14
201.48.54681.513406	COST ALLOC-AMSO (E)	40,758.00	37,429.00	109%	36,577.00	20,117.00	7,290.00
201.48.54681.513407	COST ALLOC-VEHICLE (E)	100.00	100.00	100%	-	-	253.93
201.48.54681.522005	TELEPHONE AND FAX (E)	-	-	0%	-	-	-
201.48.54681.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	2,382.06
201.48.54681.531103	CENTRAL PURCHASING (E)	-	-	0%	-	493.83	885.00
201.48.54681.531203	MEMBERSHIP DUES (E)	50.00	100.00	50%	120.00	50.00	37.50
201.48.54681.531204	ADVERTISING (E)	-	-	0%	-	-	2,923.88
201.48.54681.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	-
201.48.54681.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	93.52	339.02
201.48.54681.531305	MEALS LODGING & MISC TRAV (E)	-	-	0%	36.00	-	27.50
201.48.54681.531476	DONATION EXPENSES (E)	500.00	500.00	100%	5,994.00	1,046.46	638.92

201.48.54681.531478	FUND RAISER SUPPLIES (E)	500.00	500.00	100%	993.00	635.09	602.44
201.48.54681.531479	PROGRAM EXPENSES-III (E)	5,000.00	20,000.00	25%	4,333.00	34,986.09	34,571.99
201.48.54681.531490	OTHER OPERATING SUPPLIES (E)	100.00	-	100%	168.00	457.00	403.45
201.48.54681.531753	PUBLIC LIABILITY (E)	-	-	0%	-	-	-
201.48.54683.511101	SALARIES-PERM EMPLOYEE (E)	82,100.00	77,400.00	106%	75,328.00	67,605.16	-
201.48.54683.511102	WAGES-PERM EMPLOYEE (E)	92,500.00	99,900.00	93%	96,796.00	96,264.68	-
201.48.54683.511103	OVERTIME WAGES (E)	500.00	500.00	100%	31.00	358.38	-
201.48.54683.511104	WAGES-PART-TIME EMPLOYEE (E)	-	-	0%	-	-	-
201.48.54683.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	-	-
201.48.54683.511301	COMMITTEE PER DIEM (E)	2,000.00	2,000.00	100%	1,486.00	1,600.00	-
201.48.54683.512001	SOCIAL SECURITY (E)	13,500.00	13,800.00	98%	11,949.00	11,757.44	-
201.48.54683.512002	RETIREMENT-EMPLOYER'S SHARE (E)	12,700.00	12,800.00	99%	12,409.00	11,418.34	-
201.48.54683.512004	HEALTH/DENTAL INSURANCE (E)	104,295.00	72,473.00	144%	67,093.00	62,264.96	-
201.48.54683.512005	LIFE INSURANCE (E)	400.00	400.00	100%	346.00	428.92	-
201.48.54683.512006	WORKER'S COMPENSATION (E)	400.00	400.00	100%	278.00	269.30	-
201.48.54683.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
201.48.54683.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
201.48.54683.512018	CASH IN LIEU OF HEALTH INS (E)	-	1,200.00	0%	1,440.00	1,200.00	-
201.48.54683.513401	COST ALLOC-WAGES & FRINGES (E)	(154,300.00)	(149,661.00)	103%	(150,711.00)	(126,170.50)	-
201.48.54683.513406	COST ALLOC-AMSO (E)	(248,033.00)	(219,334.00)	113%	(211,848.00)	(134,168.00)	-
201.48.54683.513407	COST ALLOC-VEHICLE (E)	-	-	0%	-	-	-
201.48.54683.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	232.00	-	-
201.48.54683.522005	TELEPHONE AND FAX (E)	550.00	1,229.00	45%	546.00	1,334.46	-
201.48.54683.523205	SOFTWARE MAINTENANCE (E)	-	-	0%	-	-	-
201.48.54683.531101	POSTAGE AND BOX RENT (E)	2,500.00	2,500.00	100%	2,237.00	3,817.37	-
201.48.54683.531102	PRINTING AND DUPLICATION (E)	150.00	-	100%	279.00	52.00	-
201.48.54683.531103	CENTRAL PURCHASING (E)	2,500.00	2,500.00	100%	3,837.00	1,437.81	-
201.48.54683.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	-
201.48.54683.531302	EMPLOYEE AUTO ALLOWANCE (E)	500.00	500.00	100%	378.00	519.73	-
201.48.54683.531305	MEALS LODGING & MISC TRAVEL (E)	25.00	25.00	100%	36.00	27.50	-
201.48.54683.531490	OTHER OPERATING SUPPLIES (E)	750.00	750.00	100%	1,181.00	314.29	-
201.48.54683.531702	BUILDINGS AND OFFICE RENT (E)	87,963.00	23,609.00	373%	87,963.00	-	-
201.48.54683.531753	PUBLIC LIABILITY (E)	-	4,500.00	0%	-	-	-
201.48.54683.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	-	-
201.48.54698.511102	WAGES-PERM EMPLOYEE (E)	343,400.00	321,315.00	107%	322,684.00	288,601.31	292,105.08
201.48.54698.511103	OVERTIME WAGES (E)	4,000.00	4,000.00	100%	11,546.00	11,123.22	7,509.14
201.48.54698.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	-	0%	-	27,904.44	11,769.63
201.48.54698.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	-	-
201.48.54698.512001	SOCIAL SECURITY (E)	26,800.00	25,500.00	105%	24,841.00	24,045.67	22,960.90
201.48.54698.512002	RETIREMENT-EMPLOYER'S SHA (E)	25,100.00	24,000.00	105%	24,277.00	20,679.72	20,338.65
201.48.54698.512004	HEALTH/DENTAL INSURANCE (E)	65,138.00	61,195.00	106%	61,130.00	62,909.50	62,699.63

201.48.54698.512005	LIFE INSURANCE (E)	800.00	800.00	100%	756.00	945.09	822.96
201.48.54698.512006	WORKER'S COMPENSATION (E)	8,500.00	11,700.00	73%	7,452.00	8,278.82	7,053.14
201.48.54698.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
201.48.54698.512018	CASH IN LIEU OF HEALTH IN (E)	3,000.00	-	100%	3,482.00	1,400.00	1,300.00
201.48.54698.513401	COST ALLOC-WAGES & FRINGE (E)	49,500.00	49,004.00	101%	49,286.00	22,432.54	17,343.10
201.48.54698.513402	COST ALLOC-ADMINISTRATION (E)	(500.00)	(445.00)	112%	(533.00)	(195.62)	(24.93)
201.48.54698.513406	COST ALLOC-AMSO (E)	207,386.00	204,045.00	102%	190,981.00	142,166.00	59,427.00
201.48.54698.513407	COST ALLOCATION - VEHICLE (E)	1,600.00	1,600.00	100%	94.00	854.00	1,543.01
201.48.54698.522005	TELEPHONE AND FAX (E)	2,391.00	2,391.00	100%	2,421.00	2,294.63	2,356.17
201.48.54698.523205	MACY AND EQUIP SVC CONTRACTS (E)	998.00	998.00	100%	-	-	-
201.48.54698.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	3.38
201.48.54698.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	852.97	-
201.48.54698.531103	CENTRAL PURCHASING (E)	500.00	1,000.00	50%	-	126.14	785.50
201.48.54698.531203	MEMBERSHIP DUES (E)	100.00	100.00	100%	100.00	380.00	367.50
201.48.54698.531204	ADVERTISING (E)	8,000.00	8,000.00	100%	5,311.00	1,756.40	17,303.51
201.48.54698.531301	TRAINING/CONFERENCE FEES (E)	1,000.00	1,000.00	100%	1,000.00	363.00	114.00
201.48.54698.531302	EMPLOYEE AUTO ALLOWANCE (E)	3,500.00	3,500.00	100%	4,688.00	3,347.06	3,572.85
201.48.54698.531303	NON-EMPLOYEE AUTO ALLOWAN (E)	-	-	0%	-	259.70	672.01
201.48.54698.531305	MEALS LODGING & MISC TRAV (E)	400.00	400.00	100%	-	505.07	342.27
201.48.54698.531490	OTHER OPERATING SUPPLIES (E)	400.00	500.00	80%	262.00	39.17	32.15
201.48.54698.531702	BUILDINGS AND OFFICE RENT (E)	-	-	0%	-	-	-
201.48.54698.581110	DIRECT PYMNTS (E)	-	-	0%	-	23,016.45	-
201.48.54698.583200	CHG ACCOUNTING ASSUMPTION (E)	-	-	0%	-	-	-
201.48.54698.699008	COMPUTER HARDWARE (E)	-	5,515.00	0%	4,673.00	3,291.40	-
201.48.54698.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
201.48.54701.511101	SALARIES-PERM EMPLOYEE (E)	-	-	0%	-	-	-
201.48.54701.511102	WAGES-PERM EMPLOYEE (E)	383,000.00	361,400.00	106%	358,125.00	339,019.49	-
201.48.54701.511103	OVERTIME WAGES (E)	2,000.00	2,000.00	100%	3,189.00	11,223.12	-
201.48.54701.511104	WAGES-PART-TIME EMPLOYEE (E)	-	-	0%	-	505.49	-
201.48.54701.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	-	0%	3,000.00	32,635.11	-
201.48.54701.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	-	-
201.48.54701.511301	COMMITTEE PER DIEM (E)	-	-	0%	-	-	-
201.48.54701.512001	SOCIAL SECURITY (E)	29,800.00	28,300.00	105%	27,975.00	28,933.01	-
201.48.54701.512002	RETIREMENT-EMPLOYER'S SHARE (E)	28,000.00	26,000.00	108%	26,050.00	23,664.46	-
201.48.54701.512004	HEALTH/DENTAL INSURANCE (E)	103,623.00	58,754.00	176%	66,587.00	60,005.94	-
201.48.54701.512005	LIFE INSURANCE (E)	750.00	800.00	94%	560.00	882.87	-
201.48.54701.512006	WORKER'S COMPENSATION (E)	1,500.00	700.00	214%	1,702.00	1,346.59	-
201.48.54701.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
201.48.54701.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
201.48.54701.512018	CASH IN LIEU OF HEALTH INS (E)	5,400.00	7,200.00	75%	10,080.00	5,250.00	-
201.48.54701.513401	COST ALLOC-WAGES & FRINGES (E)	(304,850.00)	(300,802.00)	101%	(298,578.00)	(283,616.13)	-

201.48.54701.513406	COST ALLOC-AMSO (E)	(380,903.00)	(357,766.00)	106%	(365,141.00)	(476,422.00)	-
201.48.54701.513407	COST ALLOC-VEHICLE (E)	(25,200.00)	(13,126.00)	192%	(11,820.00)	(6,722.80)	-
201.48.54701.521104	CONTRACTED PHYSICIANS (E)	-	-	0%	-	-	-
201.48.54701.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
201.48.54701.522005	TELEPHONE AND FAX (E)	12,000.00	10,389.00	116%	16,400.00	13,425.03	-
201.48.54701.523205	SOFTWARE MAINTENANCE (E)	70,536.00	76,502.00	92%	70,846.00	125,522.73	-
201.48.54701.531101	POSTAGE AND BOX RENT (E)	5,000.00	5,000.00	100%	5,555.00	7,358.72	-
201.48.54701.531102	PRINTING AND DUPLICATION (E)	20,000.00	18,000.00	111%	28,133.00	21,508.29	-
201.48.54701.531103	CENTRAL PURCHASING (E)	4,000.00	5,000.00	80%	2,867.00	4,609.27	-
201.48.54701.531204	ADVERTISING (E)	1,000.00	1,500.00	67%	1,500.00	712.14	-
201.48.54701.531301	TRAINING/CONFERENCE FEES (E)	2,500.00	1,900.00	132%	8,700.00	1,900.00	-
201.48.54701.531302	EMPLOYEE AUTO ALLOWANCE (E)	750.00	1,000.00	75%	472.00	576.80	-
201.48.54701.531303	NON-EMPLOYEE AUTO ALLOWAN (E)	-	-	0%	-	-	-
201.48.54701.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
201.48.54701.531305	MEALS LODGING & MISC TRAVEL (E)	600.00	600.00	100%	600.00	-	-
201.48.54701.531490	OTHER OPERATING SUPPLIES (E)	1,750.00	1,750.00	100%	2,236.00	2,982.02	-
201.48.54701.531702	BUILDINGS AND OFFICE RENT (E)	25,744.00	(11,378.00)	-226%	25,744.00	71,499.96	-
201.48.54701.531753	PUBLIC LIABILITY (E)	-	20,000.00	0%	-	-	-
201.48.54701.531901	OTHER SUPPLIES & EXPENSES (E)	13,000.00	2,315.00	562%	13,349.00	11,553.39	-
201.48.54701.699008	COMPUTER HARDWARE (E)	-	2,206.00	0%	1,869.00	1,645.70	-
201.48.54702.511101	SALARIES-PERM EMPLOYEE (E)	96,700.00	89,000.00	109%	90,416.00	83,646.31	-
201.48.54702.511102	WAGES-PERM EMPLOYEE (E)	525,400.00	391,882.00	134%	355,640.00	349,909.29	30,338.93
201.48.54702.511103	OVERTIME WAGES (E)	1,000.00	1,000.00	100%	254.00	382.50	-
201.48.54702.511104	WAGES-PART-TIME EMPLOYEE (E)	62,800.00	-	100%	58,816.00	28,216.05	-
201.48.54702.511105	WAGES-LTE EMPLOYEE (E)	-	-	0%	-	-	422.73
201.48.54702.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	-	-
201.48.54702.512001	SOCIAL SECURITY (E)	52,800.00	40,000.00	132%	37,381.00	34,095.70	2,331.89
201.48.54702.512002	RETIREMENT-EMPLOYER'S SHARE (E)	49,800.00	37,600.00	132%	36,419.00	32,136.26	2,123.14
201.48.54702.512004	HEALTH/DENTAL INSURANCE (E)	124,720.00	102,969.00	121%	86,830.00	75,737.30	-
201.48.54702.512005	LIFE INSURANCE (E)	1,100.00	800.00	138%	1,075.00	1,094.46	16.80
201.48.54702.512006	WORKER'S COMPENSATION (E)	10,000.00	18,300.00	55%	8,341.00	5,652.36	542.32
201.48.54702.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
201.48.54702.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
201.48.54702.512018	CASH IN LIEU OF HEALTH INS (E)	4,800.00	2,400.00	200%	5,571.00	4,400.00	400.00
201.48.54702.513401	COST ALLOC-WAGES & FRINGES (E)	(3,067.00)	43,222.00	-7%	51,320.00	83,237.96	-
201.48.54702.513402	COST ALLOC-ADMINISTRATION (E)	(131,000.00)	(130,472.00)	100%	(137,098.00)	(166,052.82)	-
201.48.54702.513403	COST ALLOC-NON MA CASE MGMT (E)	(48,500.00)	(47,906.00)	101%	(46,352.00)	(48,080.46)	-
201.48.54702.513404	COST ALLOC-CASE MANAGEMENT (E)	-	-	0%	-	(1,572.28)	-
201.48.54702.513406	COST ALLOC-AMSO (E)	119,009.00	100,670.00	118%	102,830.00	155,081.00	-
201.48.54702.513407	COST ALLOC-VEHICLE (E)	100.00	259.00	39%	-	4.20	-
201.48.54702.521101	MEDICAL SERVICES (E)	7,500.00	3,500.00	214%	13,620.00	7,500.00	-

201.48.54702.521104	CONTRACTED PHYSICIANS (E)	250,000.00	317,000.00	79%	222,488.00	314,789.32	-
201.48.54702.521105	PHYSICIAN SUPERVISION (E)	10,000.00	9,500.00	105%	9,815.00	9,562.80	-
201.48.54702.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
201.48.54702.521910	CONTRACTUAL PROGRAMS (E)	-	-	0%	-	-	-
201.48.54702.522005	TELEPHONE AND FAX (E)	1,664.00	1,824.00	91%	1,504.00	1,663.95	-
201.48.54702.523205	SOFTWARE MAINTENANCE (E)	4,020.00	-	100%	4,020.00	118.23	-
201.48.54702.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	18.65	-
201.48.54702.531102	PRINTING AND DUPLICATION (E)	1,500.00	-	100%	2,825.00	90.00	-
201.48.54702.531103	CENTRAL PURCHASING (E)	250.00	1,000.00	25%	42.00	1,704.32	-
201.48.54702.531204	ADVERTISING (E)	750.00	1,400.00	54%	480.00	638.90	26.78
201.48.54702.531205	SOFTWARE MAINTENANCE (E)	1,200.00	1,200.00	100%	-	-	-
201.48.54702.531301	TRAINING/CONFERENCE FEES (E)	2,000.00	2,000.00	100%	1,030.00	1,354.78	-
201.48.54702.531302	EMPLOYEE AUTO ALLOWANCE (E)	1,000.00	1,000.00	100%	183.00	971.74	-
201.48.54702.531303	NON-EMPLOYEE AUTO ALLOWAN (E)	-	-	0%	-	-	-
201.48.54702.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
201.48.54702.531305	MEALS LODGING & MISC TRAVEL (E)	1,000.00	1,000.00	100%	-	674.31	-
201.48.54702.531490	OTHER OPERATING SUPPLIES (E)	500.00	250.00	200%	921.00	218.32	-
201.48.54702.581110	DIRECT PYMNTS (E)	-	-	0%	-	-	-
201.48.54702.583052	HUMAN SERVICES TRANSITION (E)	-	-	0%	-	-	(33,406.35)
201.48.54702.699008	COMPUTER HARDWARE (E)	4,412.00	2,206.00	200%	1,869.00	1,815.69	-
201.48.54702.699009	OTHER CAPITAL EQUIPMENT (E)	500.00	-	100%	-	800.42	-
201.48.54703.513401	COST ALLOC-WAGES & FRINGES (E)	1,750.00	1,742.00	100%	1,539.00	3,389.34	-
201.48.54703.513402	COST ALLOC-ADMINISTRATION (E)	131,000.00	130,472.00	100%	137,098.00	166,052.82	-
201.48.54703.513403	COST ALLOC-NON MA CASE MGMT (E)	48,500.00	47,906.00	101%	46,352.00	48,080.46	-
201.48.54703.513404	COST ALLOC-CASE MANAGEMENT (E)	-	-	0%	-	1,572.28	-
201.48.54703.513406	COST ALLOC-AMSO (E)	269.00	194.00	139%	169.00	1,083.00	-
201.48.54703.513407	COST ALLOC-VEHICLE (E)	-	-	0%	-	-	-
201.48.54703.521901	OTHER PROFESSIONAL SERVICES (E)	20,000.00	31,700.00	63%	28,310.00	20,123.00	-
201.48.54703.521910	CONTRACTUAL PROGRAMS (E)	10,000.00	14,000.00	71%	10,200.00	8,225.00	-
201.48.54703.521915	CONTRACT SERV-NON-CAAN (E)	-	-	0%	-	1,150.00	-
201.48.54703.531490	OTHER OPERATING SUPPLIES (E)	13,000.00	10,200.00	127%	8,787.00	12,765.58	-
201.48.54703.581110	DIRECT PYMNTS (E)	19,000.00	21,426.00	89%	18,420.00	7,740.00	-
201.48.54703.581116	DIRECT PYMNTS-CCI (E)	-	-	0%	-	-	-
201.48.54703.581120	DIRECT PYMNTS-YOUTH AID (E)	2,000.00	2,000.00	100%	-	-	-
201.48.54704.513401	COST ALLOC-WAGES & FRINGES (E)	800.00	716.00	112%	550.00	853.95	-
201.48.54704.513406	COST ALLOC-AMSO (E)	192.00	137.00	140%	198.00	187.00	-
201.48.54704.513407	COST ALLOC-VEHICLE (E)	-	-	0%	-	-	-
201.48.54704.521101	MEDICAL SERVICES (E)	-	-	0%	-	-	-
201.48.54704.521104	CONTRACTED PHYSICIANS (E)	-	-	0%	-	-	-
201.48.54704.521105	PHYSICIAN SUPERVISION (E)	-	-	0%	-	-	-
201.48.54704.531205	SOFTWARE MAINTENANCE (E)	730.00	730.00	100%	-	730.00	-

201.48.54704.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	-
201.48.54704.531302	EMPLOYEE AUTO ALLOWANCE (E)	250.00	351.00	71%	-	-	-
201.48.54704.531303	NON-EMPLOYEE AUTO ALLOWAN (E)	-	-	0%	-	-	-
201.48.54704.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
201.48.54704.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	-	-
201.48.54705.511101	SALARIES-PERM EMPLOYEE (E)	91,200.00	175,100.00	52%	166,525.00	115,475.57	-
201.48.54705.511102	WAGES-PERM EMPLOYEE (E)	770,900.00	539,517.00	143%	588,078.00	475,237.72	43,938.09
201.48.54705.511103	OVERTIME WAGES (E)	2,000.00	1,000.00	200%	9,310.00	2,114.22	87.92
201.48.54705.512001	SOCIAL SECURITY (E)	66,400.00	54,700.00	121%	56,066.00	43,994.01	3,316.68
201.48.54705.512002	RETIREMENT-EMPLOYER'S SHARE (E)	62,500.00	51,100.00	122%	55,076.00	41,215.28	3,041.07
201.48.54705.512004	HEALTH/DENTAL INSURANCE (E)	278,131.00	183,752.00	151%	212,817.00	150,635.42	332.30
201.48.54705.512005	LIFE INSURANCE (E)	1,000.00	850.00	118%	890.00	1,003.23	14.64
201.48.54705.512006	WORKER'S COMPENSATION (E)	3,300.00	24,700.00	13%	3,033.00	1,710.98	54.66
201.48.54705.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
201.48.54705.512008	CASH IN LIEU HEALTH INSURANCE (E)	-	-	0%	-	-	-
201.48.54705.512018	CASH IN LIEU OF HEALTH INS (E)	5,400.00	3,600.00	150%	8,640.00	7,350.00	500.00
201.48.54705.513401	COST ALLOC-WAGES & FRINGES (E)	17,000.00	17,423.00	98%	29,281.00	21,002.70	-
201.48.54705.513406	COST ALLOC-AMSO (E)	177,153.00	138,288.00	128%	160,995.00	167,999.00	-
201.48.54705.513407	COST ALLOC-VEHICLE (E)	10,000.00	7,905.00	127%	6,863.00	204.40	-
201.48.54705.521101	MEDICAL SERVICES (E)	-	-	0%	-	-	-
201.48.54705.521104	CONTRACTED PHYSICIANS (E)	10,000.00	5,250.00	190%	10,728.00	5,290.50	-
201.48.54705.521105	PHYSICIAN SUPERVISION (E)	12,000.00	31,000.00	39%	11,042.00	27,064.73	-
201.48.54705.521901	OTHER PROFESSIONAL SERVICES (E)	375,000.00	280,000.00	134%	374,660.00	342,017.03	-
201.48.54705.521910	CONTRACTUAL PROGRAMS (E)	7,500.00	33,000.00	23%	73,897.00	35,009.37	-
201.48.54705.521915	CONTRACT SERV-NON-CAAN (E)	37,500.00	7,000.00	536%	37,258.00	4,543.71	-
201.48.54705.522005	TELEPHONE AND FAX (E)	3,500.00	3,831.00	91%	3,499.00	3,664.56	-
201.48.54705.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	-
201.48.54705.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	-	-
201.48.54705.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	-
201.48.54705.531204	ADVERTISING (E)	750.00	750.00	100%	101.00	1,053.45	-
201.48.54705.531205	SOFTWARE MAINTENANCE (E)	1,300.00	1,300.00	100%	-	-	-
201.48.54705.531301	TRAINING/CONFERENCE FEES (E)	4,000.00	4,000.00	100%	84.00	405.00	-
201.48.54705.531302	EMPLOYEE AUTO ALLOWANCE (E)	15,000.00	7,000.00	214%	29,110.00	7,591.52	72.36
201.48.54705.531303	NON-EMPLOYEE AUTO ALLOWAN (E)	-	-	0%	-	-	-
201.48.54705.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
201.48.54705.531305	MEALS LODGING & MISC TRAVEL (E)	75.00	-	100%	69.00	-	-
201.48.54705.531490	OTHER OPERATING SUPPLIES (E)	5,000.00	500.00	1000%	114.00	201.73	-
201.48.54705.581110	DIRECT PYMNTS (E)	540,000.00	340,000.00	159%	531,491.00	577,793.60	-
201.48.54705.581116	DIRECT PYMNTS-CCI (E)	80,000.00	50,000.00	160%	79,295.00	120,378.95	-
201.48.54705.581120	DIRECT PYMNTS-YOUTH AID (E)	22,000.00	13,000.00	169%	21,262.00	22,642.37	-
201.48.54705.583052	HUMAN SERVICES TRANSITION (E)	-	-	0%	-	-	(53,663.72)

201.48.54705.699008	COMPUTER HARDWARE (E)	6,618.00	6,618.00	100%	5,608.00	1,645.70	-
201.48.54706.513401	COST ALLOC-WAGES & FRINGES (E)	16,200.00	15,742.00	103%	4,751.00	5,288.64	-
201.48.54706.513406	COST ALLOC-AMSO (E)	1,084.00	1,446.00	75%	965.00	2,153.00	-
201.48.54706.513407	COST ALLOC-VEHICLE (E)	100.00	12.00	833%	-	508.90	-
201.48.54706.521901	OTHER PROFESSIONAL SERVICES (E)	8,000.00	8,000.00	100%	7,327.00	9,307.50	-
201.48.54706.521910	CONTRACTUAL PROGRAMS (E)	-	-	0%	-	-	-
201.48.54706.521915	CONTRACT SERV-NON-CAAN (E)	11,250.00	11,250.00	100%	11,102.00	13,567.05	-
201.48.54706.522005	TELEPHONE AND FAX (E)	-	-	0%	-	-	-
201.48.54706.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	-
201.48.54706.531302	EMPLOYEE AUTO ALLOWANCE (E)	500.00	-	100%	774.00	513.10	-
201.48.54706.531303	NON-EMPLOYEE AUTO ALLOWAN (E)	-	-	0%	-	-	-
201.48.54706.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
201.48.54706.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	-	-
201.48.54706.581110	DIRECT PYMNTS (E)	50,000.00	40,000.00	125%	38,465.00	47,632.50	-
201.48.54706.581116	DIRECT PYMNTS-CCI (E)	40,000.00	-	100%	-	-	-
201.48.54706.581120	DIRECT PYMNTS-YOUTH AID (E)	80,473.00	77,000.00	105%	74,702.00	87,961.44	-
201.48.54707.511101	SALARIES-PERM EMPLOYEE (E)	-	-	0%	-	-	-
201.48.54707.511102	WAGES-PERM EMPLOYEE (E)	52,500.00	110,661.00	47%	52,377.00	81,647.00	1,617.23
201.48.54707.511103	OVERTIME WAGES (E)	1,000.00	2,000.00	50%	-	75.67	-
201.48.54707.511104	WAGES-PART-TIME EMPLOYEE (E)	34,600.00	24,700.00	140%	22,383.00	24,350.49	-
201.48.54707.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	-	-
201.48.54707.512001	SOCIAL SECURITY (E)	6,700.00	11,000.00	61%	5,394.00	7,587.62	123.72
201.48.54707.512002	RETIREMENT-EMPLOYER'S SHARE (E)	3,900.00	8,400.00	46%	3,520.00	5,389.23	111.58
201.48.54707.512004	HEALTH/DENTAL INSURANCE (E)	13,432.00	36,578.00	37%	17,821.00	23,360.27	-
201.48.54707.512005	LIFE INSURANCE (E)	150.00	200.00	75%	75.00	143.98	-
201.48.54707.512006	WORKER'S COMPENSATION (E)	2,000.00	4,900.00	41%	1,524.00	594.31	2.26
201.48.54707.512018	CASH IN LIEU OF HEALTH INS (E)	-	1,800.00	0%	2,089.00	1,200.00	-
201.48.54707.513401	COST ALLOC-WAGES & FRINGES (E)	36,750.00	35,693.00	103%	31,114.00	20,933.15	-
201.48.54707.513406	COST ALLOC-AMSO (E)	40,403.00	32,529.00	124%	37,907.00	47,060.00	-
201.48.54707.513407	COST ALLOC-VEHICLE (E)	6,250.00	4,009.00	156%	4,091.00	3,847.90	-
201.48.54707.521101	MEDICAL SERVICES (E)	-	-	0%	-	-	-
201.48.54707.521104	CONTRACTED PHYSICIANS (E)	4,000.00	7,000.00	57%	3,133.00	7,982.50	-
201.48.54707.521105	PHYSICIAN SUPERVISION (E)	3,000.00	12,100.00	25%	2,454.00	12,119.55	-
201.48.54707.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
201.48.54707.521910	CONTRACTUAL PROGRAMS (E)	-	-	0%	-	-	-
201.48.54707.521915	CONTRACT SERV-NON-CAAN (E)	-	-	0%	-	-	-
201.48.54707.522005	TELEPHONE AND FAX (E)	2,000.00	1,978.00	101%	2,002.00	1,948.70	-
201.48.54707.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	14.66	-
201.48.54707.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	-	-
201.48.54707.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	-
201.48.54707.531204	ADVERTISING (E)	280.00	280.00	100%	-	859.44	250.00

201.48.54707.531301	TRAINING/CONFERENCE FEES (E)	700.00	700.00	100%	-	10.00	-
201.48.54707.531302	EMPLOYEE AUTO ALLOWANCE (E)	7,500.00	10,000.00	75%	8,329.00	11,620.91	77.72
201.48.54707.531303	NON-EMPLOYEE AUTO ALLOWAN (E)	-	-	0%	-	-	-
201.48.54707.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
201.48.54707.531305	MEALS LODGING & MISC TRAVEL (E)	25.00	-	100%	29.00	-	-
201.48.54707.531490	OTHER OPERATING SUPPLIES (E)	400.00	400.00	100%	-	327.82	-
201.48.54707.583052	HUMAN SERVICES TRANSITION (E)	-	-	0%	-	-	(2,104.79)
201.48.54707.699008	COMPUTER HARDWARE (E)	-	2,206.00	0%	1,869.00	1,645.70	-
201.48.54708.511101	SALARIES-PERM EMPLOYEE (E)	94,200.00	86,700.00	109%	88,099.00	82,861.89	-
201.48.54708.511102	WAGES-PERM EMPLOYEE (E)	364,500.00	338,935.00	108%	337,275.00	262,348.58	-
201.48.54708.511103	OVERTIME WAGES (E)	4,000.00	4,000.00	100%	4,232.00	2,280.28	-
201.48.54708.511104	WAGES-PART-TIME EMPLOYEE (E)	-	-	0%	-	32,420.71	1,322.26
201.48.54708.511107	CALL PAY (E)	-	-	0%	-	-	-
201.48.54708.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	-	-
201.48.54708.512001	SOCIAL SECURITY (E)	35,500.00	34,100.00	104%	30,723.00	28,154.91	101.15
201.48.54708.512002	RETIREMENT-EMPLOYER'S SHARE (E)	33,400.00	31,600.00	106%	31,014.00	24,966.36	-
201.48.54708.512004	HEALTH/DENTAL INSURANCE (E)	152,215.00	90,506.00	168%	134,357.00	74,067.78	-
201.48.54708.512005	LIFE INSURANCE (E)	400.00	500.00	80%	324.00	383.34	-
201.48.54708.512006	WORKER'S COMPENSATION (E)	1,000.00	6,816.00	15%	689.00	606.84	1.85
201.48.54708.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
201.48.54708.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
201.48.54708.512018	CASH IN LIEU OF HEALTH INS (E)	3,000.00	6,900.00	43%	1,750.00	6,880.00	-
201.48.54708.513401	COST ALLOC-WAGES & FRINGES (E)	66,000.00	65,093.00	101%	64,482.00	57,500.79	-
201.48.54708.513406	COST ALLOC-AMSO (E)	103,037.00	81,609.00	126%	93,588.00	122,684.00	-
201.48.54708.513407	COST ALLOC-VEHICLE (E)	-	-	0%	-	212.80	-
201.48.54708.521101	MEDICAL SERVICES (E)	3,500.00	-	100%	3,456.00	2,300.00	-
201.48.54708.521104	CONTRACTED PHYSICIANS (E)	-	3,000.00	0%	-	1,350.00	-
201.48.54708.521105	PHYSICIAN SUPERVISION (E)	6,750.00	6,750.00	100%	6,748.00	6,574.80	-
201.48.54708.521901	OTHER PROFESSIONAL SERVICES (E)	10,000.00	7,000.00	143%	12,990.00	9,544.93	-
201.48.54708.521910	CONTRACTUAL PROGRAMS (E)	153,125.00	153,250.00	100%	153,125.00	153,125.00	-
201.48.54708.522005	TELEPHONE AND FAX (E)	2,750.00	3,000.00	92%	2,501.00	2,746.62	-
201.48.54708.531101	POSTAGE AND BOX RENT (E)	50.00	-	100%	77.00	24.09	-
201.48.54708.531103	CENTRAL PURCHASING (E)	50.00	-	100%	40.00	-	-
201.48.54708.531204	ADVERTISING (E)	250.00	250.00	100%	-	342.29	200.00
201.48.54708.531205	SOFTWARE MAINTENANCE (E)	650.00	650.00	100%	-	-	-
201.48.54708.531301	TRAINING/CONFERENCE FEES (E)	3,000.00	5,000.00	60%	156.00	1,121.98	-
201.48.54708.531302	EMPLOYEE AUTO ALLOWANCE (E)	3,000.00	2,250.00	133%	4,880.00	3,944.32	-
201.48.54708.531303	NON-EMPLOYEE AUTO ALLOWAN (E)	-	750.00	0%	-	272.19	-
201.48.54708.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
201.48.54708.531305	MEALS LODGING & MISC TRAVEL (E)	500.00	500.00	100%	-	741.10	-
201.48.54708.531490	OTHER OPERATING SUPPLIES (E)	250.00	-	100%	271.00	-	-

201.48.54708.581110	DIRECT PYMNTS (E)	5,000.00	5,000.00	100%	8,670.00	82,195.04	-
201.48.54708.581116	DIRECT PYMNTS-CCI (E)	5,000.00	5,000.00	100%	2,775.00	2,775.00	-
201.48.54708.581120	DIRECT PYMNTS-YOUTH AID (E)	-	-	0%	-	2,000.00	-
201.48.54708.581124	DIRECT PYMNTS-LIEAP (E)	-	-	0%	-	25.00	-
201.48.54708.583052	HUMAN SERVICES TRANSITION (E)	-	-	0%	-	-	(1,625.26)
201.48.54708.699008	COMPUTER HARDWARE (E)	4,412.00	2,206.00	200%	1,869.00	1,645.70	-
201.48.54708.699009	OTHER CAPITAL EQUIPMENT (E)	500.00	-	100%	533.00	-	-
201.48.54709.513401	COST ALLOC-WAGES & FRINGES (E)	-	-	0%	17.00	-	-
201.48.54709.513406	COST ALLOC-AMSO (E)	84.00	102.00	82%	-	40.00	-
201.48.54709.581104	DIRECT SERVICES (E)	60,000.00	101,398.00	59%	-	52,798.90	-
201.48.54709.581110	DIRECT PYMNTS (E)	536,456.00	830,956.00	65%	492,185.00	523,658.54	-
201.48.54709.581116	DIRECT PYMNTS-CCI (E)	15,500.00	15,500.00	100%	39,555.00	7,560.00	-
201.48.54710.521101	MEDICAL SERVICES (E)	-	5,000.00	0%	-	-	-
201.48.54710.581110	DIRECT PYMNTS (E)	-	68,438.00	0%	-	-	-
201.48.54710.581116	DIRECT PYMNTS-CCI (E)	-	-	0%	-	-	-
201.48.54711.511101	SALARIES-PERM EMPLOYEE (E)	-	-	0%	-	-	-
201.48.54711.511102	WAGES-PERM EMPLOYEE (E)	71,800.00	69,700.00	103%	68,907.00	67,471.18	-
201.48.54711.511103	OVERTIME WAGES (E)	250.00	250.00	100%	-	-	-
201.48.54711.511104	WAGES-PART-TIME EMPLOYEE (E)	-	-	0%	-	-	-
201.48.54711.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	-	0%	-	-	-
201.48.54711.512001	SOCIAL SECURITY (E)	5,500.00	5,300.00	104%	5,007.00	4,875.06	-
201.48.54711.512002	RETIREMENT-EMPLOYER'S SHARE (E)	5,200.00	5,000.00	104%	4,968.00	4,691.43	-
201.48.54711.512004	HEALTH/DENTAL INSURANCE (E)	24,842.00	23,755.00	105%	23,307.00	22,623.96	-
201.48.54711.512005	LIFE INSURANCE (E)	400.00	400.00	100%	373.00	572.64	-
201.48.54711.512006	WORKER'S COMPENSATION (E)	100.00	2,400.00	4%	110.00	107.99	-
201.48.54711.512018	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
201.48.54711.513401	COST ALLOC-WAGES & FRINGES (E)	1,250.00	974.00	128%	202.00	4,794.61	-
201.48.54711.513406	COST ALLOC-AMSO (E)	18,146.00	14,611.00	124%	16,471.00	20,943.00	-
201.48.54711.513407	COST ALLOC-VEHICLE (E)	-	-	0%	-	111.30	-
201.48.54711.521101	MEDICAL SERVICES (E)	1,000.00	4,000.00	25%	300.00	665.00	-
201.48.54711.521901	OTHER PROFESSIONAL SERVICES (E)	500.00	500.00	100%	-	373.29	-
201.48.54711.531301	TRAINING/CONFERENCE FEES (E)	500.00	1,000.00	50%	-	450.00	-
201.48.54711.531302	EMPLOYEE AUTO ALLOWANCE (E)	250.00	250.00	100%	-	71.40	-
201.48.54711.531303	NON-EMPLOYEE AUTO ALLOWAN (E)	-	-	0%	-	-	-
201.48.54711.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
201.48.54711.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	-	-
201.48.54712.411100	GENERAL PROPERTY TAXES (R)	66,370.00	68,607.00	97%	68,607.00	78,105.00	-
201.48.54712.513401	COST ALLOC-WAGES & FRINGES (E)	1,000.00	889.00	112%	1,158.00	254.83	-
201.48.54712.513406	COST ALLOC-AMSO (E)	225.00	211.00	107%	377.00	77.00	-
201.48.54712.521901	OTHER PROFESSIONAL SERVICES (E)	60,000.00	74,433.00	81%	69,001.00	144,668.17	-
201.48.54712.521910	CONTRACTUAL PROGRAMS (E)	40,000.00	42,000.00	95%	40,441.00	71,686.34	-

201.48.54712.521915	CONTRACT SERV-NON-CAAN (E)	-	-	0%	-	-	-
201.48.54712.581110	DIRECT PYMNTS (E)	334,167.00	282,500.00	118%	426,323.00	494,655.96	-
201.48.54712.581116	DIRECT PYMNTS-CCI (E)	260,000.00	-	100%	274,299.00	318,094.38	-
201.48.54712.581120	DIRECT PYMNTS-YOUTH AID (E)	-	209,000.00	0%	-	-	-
201.48.54713.513401	COST ALLOC-WAGES & FRINGES (E)	-	-	0%	-	-	-
201.48.54713.581110	DIRECT PYMNTS (E)	-	-	0%	-	25.00	-
201.48.54713.581116	DIRECT PYMNTS-CCI (E)	-	-	0%	-	-	-
201.48.54713.581120	DIRECT PYMNTS-YOUTH AID (E)	-	-	0%	-	-	-
201.48.54714.511101	SALARIES-PERM EMPLOYEE (E)	-	-	0%	-	-	-
201.48.54714.511102	WAGES-PERM EMPLOYEE (E)	561,300.00	557,600.00	101%	557,227.00	511,169.87	-
201.48.54714.511103	OVERTIME WAGES (E)	2,000.00	2,000.00	100%	-	3,443.85	-
201.48.54714.511104	WAGES-PART-TIME EMPLOYEE (E)	-	-	0%	-	-	-
201.48.54714.511205	HOLIDAY WORKED PAY - NEW HIRES (E)	-	-	0%	-	-	-
201.48.54714.511301	COMMITTEE PER DIEM (E)	-	-	0%	-	-	-
201.48.54714.512001	SOCIAL SECURITY (E)	43,700.00	43,400.00	101%	41,531.00	38,729.98	-
201.48.54714.512002	RETIREMENT-EMPLOYER'S SHARE (E)	40,800.00	40,100.00	102%	40,175.00	35,784.26	-
201.48.54714.512004	HEALTH/DENTAL INSURANCE (E)	120,867.00	119,057.00	102%	121,528.00	79,192.37	-
201.48.54714.512005	LIFE INSURANCE (E)	1,200.00	1,200.00	100%	895.00	1,488.15	-
201.48.54714.512006	WORKER'S COMPENSATION (E)	12,500.00	19,400.00	64%	11,980.00	5,502.03	-
201.48.54714.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
201.48.54714.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
201.48.54714.512018	CASH IN LIEU OF HEALTH INS (E)	6,000.00	8,400.00	71%	7,200.00	7,950.00	-
201.48.54714.513401	COST ALLOC-WAGES & FRINGES (E)	62,500.00	62,166.00	101%	56,176.00	73,627.31	-
201.48.54714.513406	COST ALLOC-AMSO (E)	82,480.00	65,961.00	125%	72,378.00	115,379.00	-
201.48.54714.513407	COST ALLOC-VEHICLE (E)	6,000.00	611.00	982%	642.00	37.80	-
201.48.54714.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
201.48.54714.521910	CONTRACTUAL PROGRAMS (E)	-	-	0%	-	-	-
201.48.54714.522005	TELEPHONE AND FAX (E)	3,100.00	3,670.00	84%	3,008.00	3,338.94	-
201.48.54714.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	-
201.48.54714.531102	PRINTING AND DUPLICATION (E)	250.00	250.00	100%	444.00	182.00	-
201.48.54714.531103	CENTRAL PURCHASING (E)	-	2,000.00	0%	-	1,382.02	-
201.48.54714.531204	ADVERTISING (E)	-	-	0%	-	-	-
201.48.54714.531301	TRAINING/CONFERENCE FEES (E)	750.00	750.00	100%	886.00	690.20	-
201.48.54714.531302	EMPLOYEE AUTO ALLOWANCE (E)	30,000.00	44,056.00	68%	42,956.00	37,352.63	144.79
201.48.54714.531303	NON-EMPLOYEE AUTO ALLOWAN (E)	-	-	0%	-	-	-
201.48.54714.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
201.48.54714.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	-	-
201.48.54714.531490	OTHER OPERATING SUPPLIES (E)	2,000.00	-	100%	1,664.00	349.66	-
201.48.54714.581110	DIRECT PYMNTS (E)	-	-	0%	-	-	-
201.48.54714.581116	DIRECT PYMNTS-CCI (E)	-	-	0%	-	-	-
201.48.54714.699008	COMPUTER HARDWARE (E)	4,412.00	2,206.00	200%	1,869.00	1,645.70	-

201.48.54715.581110	DIRECT PYMNTS (E)	29,980.00	29,980.00	100%	14,673.00	21,218.52	-
201.48.54715.581116	DIRECT PYMNTS-CCI (E)	17,820.00	17,820.00	100%	6,958.00	3,801.70	-
201.48.54715.581120	DIRECT PYMNTS-YOUTH AID (E)	8,227.00	8,227.00	100%	5,206.00	621.42	-
201.48.54715.581124	DIRECT PYMNTS-LIEAP (E)	-	-	0%	-	-	-
201.48.54716.511101	SALARIES-PERM EMPLOYEE (E)	84,300.00	90,600.00	93%	63,331.00	81,966.33	-
201.48.54716.511102	WAGES-PERM EMPLOYEE (E)	564,800.00	530,900.00	106%	520,100.00	481,486.42	20,240.96
201.48.54716.511103	OVERTIME WAGES (E)	2,000.00	2,000.00	100%	1,797.00	1,481.07	-
201.48.54716.511104	WAGES-PART-TIME EMPLOYEE (E)	-	-	0%	-	-	-
201.48.54716.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	-	-
201.48.54716.511301	COMMITTEE PER DIEM (E)	-	-	0%	-	-	-
201.48.54716.512001	SOCIAL SECURITY (E)	49,800.00	47,800.00	104%	43,099.00	41,286.33	1,429.03
201.48.54716.512002	RETIREMENT-EMPLOYER'S SHARE (E)	47,100.00	44,600.00	106%	42,176.00	37,207.08	1,397.47
201.48.54716.512004	HEALTH/DENTAL INSURANCE (E)	242,763.00	172,803.00	140%	162,568.00	158,692.93	5,290.26
201.48.54716.512005	LIFE INSURANCE (E)	1,000.00	1,000.00	100%	881.00	1,038.93	11.16
201.48.54716.512006	WORKER'S COMPENSATION (E)	12,500.00	22,000.00	57%	11,630.00	5,524.60	26.14
201.48.54716.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
201.48.54716.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
201.48.54716.512018	CASH IN LIEU OF HEALTH INS (E)	-	3,000.00	0%	3,050.00	3,600.00	-
201.48.54716.513401	COST ALLOC-WAGES & FRINGES (E)	43,000.00	43,430.00	99%	44,592.00	11,289.44	-
201.48.54716.513406	COST ALLOC-AMSO (E)	142,978.00	110,546.00	129%	135,673.00	172,217.00	-
201.48.54716.513407	COST ALLOC-VEHICLE (E)	2,750.00	330.00	833%	224.00	1,795.50	-
201.48.54716.521101	MEDICAL SERVICES (E)	-	-	0%	-	-	-
201.48.54716.521901	OTHER PROFESSIONAL SERVICES (E)	16,000.00	5,500.00	291%	15,747.00	7,194.69	-
201.48.54716.521910	CONTRACTUAL PROGRAMS (E)	72,000.00	72,000.00	100%	66,550.00	51,669.61	-
201.48.54716.521915	CONTRACT SERV-NON-CAAN (E)	2,500.00	4,600.00	54%	2,350.00	2,021.99	-
201.48.54716.522005	TELEPHONE AND FAX (E)	4,550.00	4,700.00	97%	4,505.00	4,547.43	-
201.48.54716.531101	POSTAGE AND BOX RENT (E)	250.00	250.00	100%	27.00	30.42	-
201.48.54716.531102	PRINTING AND DUPLICATION (E)	250.00	250.00	100%	-	-	-
201.48.54716.531103	CENTRAL PURCHASING (E)	100.00	-	100%	199.00	21.59	-
201.48.54716.531204	ADVERTISING (E)	250.00	-	100%	757.00	150.00	-
201.48.54716.531301	TRAINING/CONFERENCE FEES (E)	2,000.00	2,000.00	100%	-	350.00	-
201.48.54716.531302	EMPLOYEE AUTO ALLOWANCE (E)	9,000.00	15,915.00	57%	16,055.00	14,030.45	367.84
201.48.54716.531303	NON-EMPLOYEE AUTO ALLOWAN (E)	-	-	0%	-	-	-
201.48.54716.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
201.48.54716.531305	MEALS LODGING & MISC TRAVEL (E)	350.00	350.00	100%	-	233.87	45.74
201.48.54716.531490	OTHER OPERATING SUPPLIES (E)	28,783.00	53,791.00	54%	-	28,783.33	-
201.48.54716.581104	DIRECT SERVICES (E)	-	-	0%	-	-	-
201.48.54716.581110	DIRECT PYMNTS (E)	7,000.00	-	100%	6,086.00	19,363.98	-
201.48.54716.581116	DIRECT PYMNTS-CCI (E)	1,000.00	1,000.00	100%	384.00	931.30	-
201.48.54716.581120	DIRECT PYMNTS-YOUTH AID (E)	70,000.00	53,000.00	132%	69,180.00	58,139.07	-
201.48.54716.581124	DIRECT PYMNTS-LIEAP (E)	3,500.00	6,000.00	58%	1,903.00	3,352.91	-

201.48.54716.583052	HUMAN SERVICES TRANSITION (E)	-	-	0%	-	-	(29,521.35)
201.48.54716.699008	COMPUTER HARDWARE (E)	2,206.00	4,412.00	50%	3,739.00	1,645.70	-
201.48.54717.521916	FAMILY CARE (E)	330,059.00	330,059.00	100%	330,059.00	330,058.73	-
201.48.54718.513401	COST ALLOC-WAGES & FRINGES (E)	61,667.00	22,753.00	271%	22,241.00	3,049.72	-
201.48.54718.521101	MEDICAL SERVICES (E)	-	12,000.00	0%	-	-	-
201.48.54718.531490	OTHER OPERATING SUPPLIES (E)	-	-	0%	-	-	-
201.48.54718.581110	DIRECT PYMNTS (E)	-	-	0%	-	-	-
201.48.59201.492100	TRANSFER FROM GENERAL FUND (R)	-	-	0%	-	1,211,829.20	-
201.48.59201.492200	TRANSFER FROM SPECIAL REVENUE (R)	-	-	0%	-	-	-
201.48.59201.711002	OPERATING TRANSFER (E)	-	-	0%	-	(1,118,229.80)	(888,272.74)
	TOTAL EXPENDITURES	**19,101,422.00**	**17,297,445.00**	**110%**	**18,705,153.00**	**19,116,748.27**	**7,631,582.78**

2027

Board of Health

PROPOSED BUDGET

SECTION 6

Oneida County
2027 BUDGET FORM
DEPARTMENT DESCRIPTION

PUBLIC HEALTH, DEPARTMENT 34

Oneida County Health Department (OCHD) works to advance the health of Oneida County by empowering individuals and communities to lead healthy fulfilling lives through education, innovation, programs and partnerships.

We protect and promote health by preventing illness and injury, encouraging healthy behaviors, and ensuring the conditions in which people can thrive. Our work includes monitoring and responding to disease outbreaks, using data to identify and reduce health disparities, and advocating for policies that keep our communities safe—such as smoke-free air and seatbelt use.

As health challenges evolve, OCHD continues to adapt. Building on decades of experience, we safeguard food and water safety, strengthen immunization systems, and promote wellness across the lifespan. At the same time, we are expanding our focus to address the root causes of chronic disease—such as diabetes, asthma, and heart disease—by forming strong partnerships with schools, healthcare providers, businesses, and community organizations. These collaborations help reduce both the incidence and the long term costs of preventable conditions.

OCHD delivers a wide range of programs and services, including immunizations, Women, Infants & Children (WIC) nutrition support, reproductive health services, licensing and inspections, car seat safety checks, radon and water testing, the Wisconsin Well Woman Program, and health hazard investigations. Through these efforts and more, we are committed to creating a healthier, safer, and stronger Oneida County for all.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	Public Health
COJ	Board of Health
Budget Year	2027

Goal	State goal; should be short and concise.
By December 31, 2027 OCHD will maximize community services, protect essential public health functions, and strengthen access to services that improve the health and safety of Oneida County.	

COJ	Summarize COJ support / feedback regarding stated goal.

Strategy	Explain budget year strategies to accomplish goal.

1. Community Engagement & Partnerships:
- Continue and expand outreach to rural and underserved populations through mobile services, community events, schools, and partner locations.
- Strengthen partnerships with public safety, EMS, human services, schools, health care providers, housing organizations, and other community agencies.

2. Access to Care & Essential Services:
- Maintain access to immunizations, screenings, reproductive health, family health services, communicable disease response, WIC services, prevention programs, and other core public health services.
- Use flexible service delivery, including outreach, home visits, and telehealth when appropriate, to reduce barriers to care.

3. Health Promotion & Prevention:
- Continue targeted efforts addressing chronic disease prevention, substance use, mental health, immunizations, injury prevention, maternal/child health, and other priority community health needs.
- Continue collaborative initiatives focused on opioid harm reduction, strenghtening families, suicide prevention, health promotion, and reducing social isolation.
- Engage residents and community partners in planning and delivering services so programs remain relevant and accessible.

4. Data-Driven Planning & Evaluation:
- Use community health data, program measures, surveys, and partner feedback to identify needs and guide resource decisions.
- Monitor service utilization, outcomes, revenue, grant requirements, and performance measures to support accountability and continuous improvement.

5. Workforce, Funding & Infrastructure:
- Recruit, retain, and develop staff needed to deliver mandated and high-priority services.
- Maximize reimbursement and grant resources while responsibly managing the 2027 county tax levy and other available funding.
- Adjust service delivery and spending as grant periods, funding levels, and community needs change.

Resources	Provide detail on resources necessary to implement strategies.

OCHD will need an appropriately staffed workforce of nurses, public health professionals, community health workers, WIC and family health staff, environmental health staff, outreach personnel, and administrative/support staff. Resources will also include laboratory and screening supplies, vaccines and related clinical supplies, technology, training, transportation, communications, and data/evaluation capacity. The 2027 budget combines county levy support, state and federal grants, program revenue, reimbursements, and other available resources. Maintaining staff capacity and efficient service delivery will help OCHD meet mandated responsibilities, maximize reimbursable services, and leverage grant funding. Partnerships with local agencies will extend OCHD's reach and help coordinate services without unnecessarily duplicating resources.

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.

Implementation will occur throughout 2027, with strategies reviewed and adjusted as program data, community needs, and funding requirements change. Early priorities will include maintaining mandated services, staffing critical functions, managing grant deliverables, and continuing community outreach. Throughout the year, OCHD will monitor performance and fiscal results and make adjustments as needed. Benefits to Oneida County will include improved access to prevention and early intervention services, stronger preparedness and response capacity, reduced service gaps, and better use of public resources. Sustaining preventive services can also reduce avoidable illness and downstream health care costs.

Misc.	If applicable, use this area to provide additional information.

The 2027 budget reflects the need to balance mandated public health responsibilities with changing grant and reimbursement opportunities. OCHD will continue to prioritize services that protect community health and safety while seeking efficiencies, strengthening partnerships, and maximizing available state, federal, and local resources. Where funding changes occur during the year, the Department will evaluate impacts and adjust implementation while preserving essential public health functions to the greatest extent possible.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

Purpose: Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Public Health
COJ	Board of Health
Est. for Year End Date	12/31/2026

Variance	Discuss any signficiant variances in year-end estimate vs. budget
The Department's 2026 year-end estimate reflects total expenditures of approx. $3,480,405 vs. a 2026 (Requested) budget of approx. $3,821,144 — a decrease of $340,739 (-8.9%) driven primarily by reduced funding within a small number of grant-funded programs. Expenses shows a corresponding decrease, as most programs are grant-funded and budgeted to balance. These decreases are partially offset by increases in several other programs, including new and expanded grant awards received during the year. Overall, the variance reflects normal fluctuations in grant timing and award levels rather than a change in the Department's core service levels.	

Misc.	If applicable, use this area to provide additional information
A couple small, legacy/winding-down grant programs (e.g., COVID ARPA, SOR) show minor 2026 activity that is not carried into the 2027 budget request.	

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Purpose: Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.

	Description	
Department(s)	Public Health	
COJ	Board of Health	
Budget Year	1/1/2027 - 12/31/2027	

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	No
No new program or contract is proposed that would significantly change the Department's overall service structure. The 2027 request reflects continuation of existing Public Health programs and grants, with adjustments for updated grant awards, grant periods, program activity, and available program revenue. Regional PHIG and Public Health Infrastructure funding increase from 2026 levels, while Family Planning and COSSUP reflect reductions and/or extensions in available funding.	
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	Yes
The Environmental Health Technician position increases from 0.8 FTE to 1.0 FTE. The additional 0.2 FTE is supported by Sanitarian program revenue and is intended to maintain capacity for environmental health services. LTE positions changed during 2026 due to additional funding and staffing changes. These will continue into 2027 and are grant-funded through Public Health Infrastructure, Regional PHIG, and COSSUP, so the increases are tied to available grant funding and program requirements rather than the County tax levy.	

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Revenues	Discuss any variances from prior year budget

The 2027 Public Health budget requests $3,599,127 in total program revenue, compared with $3,807,635 in the original 2026 request, a decrease of $208,508 (5.4%). The decrease is driven by changes in individual business-unit funding, including reductions in Family Planning and other grant-supported programs. These changes are not offset against increases in other business units because each business unit operates as a separate budget. Programs with increased or new funding, including Sanitarian, Public Health Infrastructure, Regional PHIG, Partnerships for Success, and the Public Health Main Fund, retain those resources for services and activities specific to those programs. The 2027 revenue request continues to rely on County tax levy, state/federal grants, program-generated income, and fund balance applied to individual programs.

Expenses	Discuss any variances from prior year budget.

The 2027 request totals $3,599,127 in expenditures, compared with $3,807,635 in the original 2026 request, a decrease of $208,508 (5.4%). Personnel remains the largest expense category at $2,539,538, an increase of $286,174 (12.7%) over the 2026 requested personnel budget and $214,564 (9.2%) over the 2026 year-end estimate. The 2027 request also reflects the increased building and office rent paid to the County. This line item represents a credit to the County General Fund for central services provided to the Health Department. The 2027 budget includes Buildings and Office Rent charges total $102,690. Compared to the 2026 amounts of $81,000, that is an increase of $21,690 in rent expenses. Other non-personnel spending is adjusted within each business unit to the funding available for that program, including changes in grant awards, grant periods, and program activity. The request therefore reflects the separate financial position and service requirements of each Public Health business unit.

Oneida County

2027 BUDGET FORM

MANDATED SERVICES LOSS OF FUNDING

Purpose: Identify mandated service and / or program subject to anticipated loss or reduction in federal, state, or other non-tax levy funding.

	Description
Department(s)	Public Health
COJ	Board of Health
Budget Year	2027

Service / Program	Describe mandated service or program. (statutory reference if applicable)
	Mandated Public Health services identified in the Efficiency Study include: generalized public health; communicable disease surveillance/outbreak control and TB control; PFAS/environmental exposure and human health hazard response; rabies/animal-bite follow-up; community health assessment/data/epidemiology; car-seat safety; quality improvement/performance management; immunization; reproductive health/family planning; STI prevention/partner services; WIC; maternal-child health; prevention/injury prevention; sanitarian licensing/inspection and water monitoring; food/waterborne disease investigation; public health preparedness/response; tobacco and tobacco compliance; lead poisoning prevention/case management; WI Women's Health Screening; and other state/federal funded mandates. Applicable authorities cited in the Efficiency Study include Wis. Stat. Chapters 251-255 and DHS Chapters 140, 144 and 145, plus federal WIC and CDC/NBCCEDP requirements.

COJ	Summarize COJ feedback regarding service or program.

Fiscal Impact	Describe current year funding source & amount.

2027 Budget requested funding for mandated/required programs is supported by state/federal grants, program-generated/public charges, fund balance, and tax levy. The corrected 2027 total Public Health program revenue is $3,599,127. This includes $690,000 in general property tax levy, $1,389,091 in grant revenue, $1,270,301 in program-generated income, and $249,735 in fund balance applied. Key 2027 non-levy/program amounts shown on the 2027 Budget Charts include: Family Planning $365,200 total ($135,000 state aid, $157,000 public charges and $73,200 fund balance); COSSUP $311,053 state aid; DFC $125,000 state aid; Public Health Infrastructure $57,042 state aid; Lead $2,410 state aid; Tobacco Compliance $11,422 state aid; Tobacco Community Coalition $136,189 state aid; Maternal Child Health $13,121 state aid; Public Health Preparedness $51,822 state aid; Communicable Disease $4,160 state aid; Sanitarian $599,476 total ($63,450 state aid, $450,000 public charges and $86,026 fund balance); WI Women's Health Screening $68,832 state aid; Immunization Grant $6,192 state aid; Prevention $6,954 state aid; Partnerships for Success $20,000; Regional PHIG $139,648 state aid; and WIC $207,496 state aid. The 2027 Public Health Main Fund requests $1,443,810 in revenue, including $690,000 from general property tax levy. We are budgeting with what we know now because future federal Public Health funding decisions cannot be predicted. Sources for funding continue to be Tax Levy, Grants, Program Generated Income, and Fund Balance.

Department Cuts	Provide detail on non-mandated budget cuts to shift funds.

If funding is reduced, Public Health would first manage within the affected business unit's existing resources and reduce expenditures or discretionary activity within that same program as necessary. Business units operate as separate budgets; increased or new funding in another business unit is not used as an offset for a funding loss elsewhere. The 2027 budget reflects the funding levels currently known for each program.

Subsidy Justification	Justify inceased tax levy subsidy to offset funding losses.

An increased tax levy subsidy is not identified as an offset to a known 2027 grant loss in the source documents. The 2027 Public Health Main Fund requests $690,000 in general property tax levy. This levy supports the tax-levy-funded Public Health positions and associated costs, including wage/COLA and health insurance changes for those eight positions. Grant-funded reductions are managed within the affected business units rather than being offset by other Public Health programs.

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	Public Health
COJ	Board of Health
Budget Year	2027

Service / Program	Describe non-mandated service or program.

Discretionary/non-mandated Public Health services:
Strengthening Families – Fully grant funded
Partnerships for Success (PFS) – Fully grant funded
Radon Education/Testing- Program generated revenue
Well Water Testing/DATCP certifed labs- 100% revenue funded
Beach Testing- 100% Sanitarian revenue supported
State Opioid Response (SOR) – No 2027 grant funding requested

COJ	Summarize COJ feedback regarding service or program.

Fiscal Impact	Describe current year funding source & amount.

2027 Public Health Budget requested amounts identified for the discretionary/non-mandated programs are:
Strengthening Families: approximately $29,300 state aid revenue.
Partnerships for Success: $20,000 state aid revenue.
Radon Education /Testing: approximately $1,300 Public Health revenues
Well Water Testing/DATCP certified labs: $12,546 revenue
Beach Testing: approximately $3,640 in Sanitarian program generated revenue
State Opioid Response: No known 2027 grant funding, funding announcement not yet made

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.

To reduce the 2027 request, Public Health is limiting discretionary activity to available funding and reducing programs when dedicated revenue is ending. State Opioid Response is budgeted at $0 for 2027. Strengthening Families, Radon Education/Testing, Well Water Testing, Beach Testing, and Partnerships for Success are budgeted at levels supported by identified state aid. No additional county-funded expansion is requested for these discretionary services.

Service Impact	Explain the operational and service impact if budget cut occurs.
Elimination or further reduction would reduce prevention and early-intervention services available to Oneida County residents. Potential impacts include fewer family-support and youth/community prevention activities, reduced substance-use prevention capacity, and environmental health prevention/mitigation efforts. Programs that are dependent on grants or state funding could be discontinued or substantially reduced if those funds are not renewed. Reductions would also limit staff capacity to maintain community partnerships and respond to emerging prevention needs. These non-mandated services are funding by non-tax levy sources and eliminating them would not impact 2027 tax levy request.	

Misc.	If applicable, use this area to provide additional information.
The 2027 budget reflects a deliberate effort to preserve services with dedicated outside funding while minimizing County exposure to discretionary programs.	

PUBLIC HEALTH, DEPT 34

TITLE	2022	2023	2024	2025	2026	2027 Proposed	CHANGE
ACCOUNT TECHNICIAN	2.60	2.60	2.80	2.80	2.00	2.00	0.00
ADMINISTRATIVE SUPPORT	1.60	1.60	2.00	1.60	2.00	2.00	0.00
COMMUNITY HEALTH SUPERVISOR			1.00	0.60	0.60	0.60	0.00
COMMUNITY HLTH SPECIALIST	4.40	4.40	5.20	5.20	5.00	5.00	0.00
DIETICIAN	1.00	1.00	-	-	-		0.00
ENVIRNOMENTAL HLTH SPECIALIST	3.80	3.80	3.00	3.00	3.00	3.00	0.00
ENVIRNOMENTAL HLTH TECH			0.80	0.80	0.80	1.00	0.20
FINANCE TECHNICIAN	1.00	1.00	0.80	0.80	1.00	1.00	0.00
HEALTH EDUCATOR	1.00	1.00	-	-	-		0.00
LTE - VARIOUS TECH/SPECIALIST	3.45	3.45	2.09	1.00	1.00	2.45	1.45
PUBLIC HEALTH ASST DIRECTOR	1.00	1.00	-	-	-		0.00
PUBLIC HEALTH DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00	0.00
PUBLIC HEALTH NURSE	4.80	4.80	4.40	4.80	4.80	4.80	0.00
PUBLIC HEALTH SUPERVISOR			1.00	1.00	1.00	1	0.00
TOTAL	25.65	25.65	24.09	22.60	22.20	23.85	1.65

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - PUBLIC HEALTH DEPT 34							
LINE ITEM DETAIL							
204.34.54119.435545	STATE AID (R)	-	-	0%	-	-	48,000.00
204.34.54120.435500	STATE AID-HEALTH (R)	-	-	0%	-	-	-
204.34.54120.435520	STATE AID-FAMILY PLANNING (R)	135,000.00	319,879.00	42%	282,013.00	540,000.00	672,399.00
204.34.54120.465100	PUBLIC CHGS-PUBLIC HEALTH (R)	-	-	0%	-	-	-
204.34.54120.465110	PUBLIC CHGS-FAMILY PLANNING (R)	5,000.00	10,000.00	50%	5,000.00	7,677.45	4,293.82
204.34.54120.465112	PUBLIC CHGS-MEDICAL ASSIST (R)	150,000.00	150,000.00	100%	150,000.00	155,031.38	138,637.56
204.34.54120.465114	PUBLIC CHGS-FAM PLAN-OTHER (R)	2,000.00	2,000.00	100%	2,000.00	660.85	-
204.34.54120.489150	REIMBURSEMENT OF EXPENDITURE (R)	-	-	0%	-	-	4,500.00
204.34.54120.493204	FUND BAL APP-FAMILY PLANNING (R)	73,200.00	31,572.00	2.318510072	37,141.00	-	-
204.34.54121.435545	STATE AID (R)	311,053.00	227,792.00	137%	227,792.00	190,027.00	87,204.00
204.34.54123.435545	STATE AID-SOCIAL ISOLATION (R)	-	-	0%	-	45,383.00	43,511.00
204.34.54132.435545	STATE AID - DFC (R)	125,000.00	146,526.00	85%	146,526.00	112,895.00	21,830.00
204.34.54133.435545	STATE AID - SFP (R)	29,300.00	40,000.00	73%	40,000.00	38,918.00	11,789.00
204.34.54134.435545	STATE AID - PHI (R)	57,042.00	34,742.00	164%	34,742.00	43,006.00	-
204.34.54140.489150	LEAD EXP REIM (R)	-	-	0%	-	-	-
204.34.54140.435532	STATE AID-LEAD GRANT (R)	2,410.00	3,380.00	71%	3,380.00	3,380.00	3,380.00
204.34.54142.435556	STATE AID-YOUTH TOBACCO PREV (R)	11,422.00	12,538.00	91%	12,538.00	12,248.00	11,657.00
204.34.54142.489150	REIMBURSEMENT OF EXPENDITURE (R)	-	-	0%	-	-	-
204.34.54142.493275	FUND BAL APPL-TOBACCO COM (R)	-	-	0%	-	-	-
204.34.54144.435644	STATE AID-CAPACITY BUILDING (R)	-	-	0%	-	45,169.00	41,659.00
204.34.54145.435556	STATE AID-YOUTH TOBACCO PREV (R)	-	-	0%	-	-	20,447.45
204.34.54148.435557	STATE AID-TOBACCO COMM COAL (R)	136,189.00	129,763.00	105%	129,763.00	119,578.00	121,393.00
204.34.54150.435558	STATE AID-BIO-TERROR-PUB HLT (R)	23,434.00	23,434.00	100%	23,434.00	24,327.00	22,542.00
204.34.54150.435568	STATE AID-SCHOLARSHIP (R)	-	-	0%	-	-	-
204.34.54150.493258	FUND BAL APPL-BIOTERRORIS (R)	-	-	0%	-	-	-
204.34.54154.435554	STATE AID-MATERNAL CHLD HLTH (R)	13,121.00	13,121.00	100%	13,121.00	14,675.00	14,463.00
204.34.54154.493204	FUND BAL APPL-MCH (R)	-	592.00	0%	592.00	-	-
204.34.54156.435567	STATE AID-ADOLESCENT MCH (R)	-	-	0%	-	-	6,534.00
204.34.54157.435699	STATE AID-COVID WORKFORCE (R)	-	-	0%	-	-	1,322.00
204.34.54159.435556	STATE AID-YOUTH TOBACCO P (R)	-	9,909.00	0%	9,909.00	27,805.33	292,914.67
204.34.54160.435542	STATE AID-PH PREPAREDNESS (R)	28,388.00	28,388.00	100%	28,388.00	18,480.00	27,930.00
204.34.54164.435544	STATE AID-COMM DIS-EBOLI (R)	4,160.00	4,165.00	100%	4,165.00	4,246.00	4,207.00
204.34.54164.493279	FUND BAL APPLIED-EBOLA (R)	-	-	0%	-	-	-
204.34.54168.435546	STATE AID-SUPP NUTRITION AST (R)	-	-	0%	-	13,090.00	13,979.00
204.34.54168.493251	FUND BAL APP-SUPP NUTRIT (R)	-	-	0%	-	-	-

204.34.54170.435551	STATE AID-SANITARIAN (R)	63,450.00	63,450.00	100%	63,450.00	63,450.04	62,000.96
204.34.54170.465124	PUBLIC CHGS-SANITARIAN (R)	450,000.00	400,000.00	113%	490,000.00	385,294.50	341,463.00
204.34.54170.489150	REIMBURSEMENT OF EXPENDIT (R)	-	-	0%	-	150.00	-
204.34.54170.493255	FUND BALANCE APP - SANITARIAN (R)	86,026.00	63,625.00	135%	-	-	-
204.34.54178.435536	STATE AID-WI WOMEN HEALTH (R)	64,876.00	69,077.00	94%	69,077.00	68,970.00	67,891.00
204.34.54178.435569	STATE AID-WWH CLIENT BASE (R)	3,956.00	-	100%	-	-	-
204.34.54182.435548	STATE AID-IMMUNIZATION (R)	6,192.00	13,293.00	47%	13,293.00	9,583.00	10,157.00
204.34.54182.473500	INTERGOV CHGS-PUBLIC HEALTH (R)	-	-	0%	-	-	2,000.00
204.34.54186.435553	STATE AID-PREVENTION (R)	6,954.00	6,954.00	100%	6,954.00	6,991.00	7,015.00
204.34.54186.493204	FUND BAL APPL-PREVENTION (R)	-	-	0%	-	-	-
204.34.54193.435545	STATE AID (R)	-	17,129.00	0%	17,129.00	26,621.00	-
204.34.54199.435545	STATE AID (R)	-	-	0%	-	-	25,000.00
204.34.54200.435545	STATE AID (R)	20,000.00	20,000.00	1	20,000.00	11,531.00	1,469.00
204.34.54201.435545	STATE AID (R)	139,648.00	100,026.00	140%	100,592.00	-	-
205.34.54130.435530	STATE AID-WOMEN INFANT CHILD (R)	207,496.00	230,933.00	90%	230,933.00	160,429.00	148,757.00
205.34.54130.489150	REIMBURSEMENT OF EXPENDITURE (R)	-	-	0%	-	-	549.00
205.34.54130.493205	FUND BAL APP-WIC (R)	-	-	0%	-	-	-
205.34.54131.435531	STATE AID-BREASTFEEDING PEER (R)	-	-	0%	-	6,630.00	13,635.00
205.34.54131.489150	REIMBURSEMENT OF EXPENDIT (R)	-	-	0%	-	-	-
206.34.54110.411100	GENERAL PROPERTY TAXES (R)	690,000.00	641,414.00	108%	641,414.00	636,000.00	622,000.00
206.34.54110.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
206.34.54110.433600	FEDERAL GRANTS- SLFRF (R)	-	-	0%	-	-	-
206.34.54110.435539	STATE AID-AIDS (R)	-	-	0%	3,490.00	-	-
206.34.54110.435571	STATE AID-WI TB PROGRAM (R)	-	-	0%	-	1,056.68	736.15
206.34.54110.465100	PUBLIC CHGS-PUBLIC HEALTH (R)	55,000.00	45,000.00	122%	45,000.00	80,177.01	71,366.23
206.34.54110.465102	PUBLIC CHGS-PATERNITY BLOOD (R)	280.00	280.00	100%	280.00	280.00	220.00
206.34.54110.465103	PUBLIC CHGS-PRENATAL CARE CO (R)	-	-	0%	-	-	355.08
206.34.54110.465106	PUBLIC CHGS-FAMILY NET PR (R)	-	-	0%	-	-	-
206.34.54110.465107	PUBLIC CHGS-FAM RESOURCE CON (R)	-	-	0%	-	-	-
206.34.54110.465108	PUBLIC CHGS-INFLUENZA (R)	274,721.00	240,000.00	114%	260,000.00	319,790.40	246,153.71
206.34.54110.465109	PUBLIC CHGS-COVID IMMUNIZAT (R)	325,000.00	335,000.00	97%	330,000.00	384,018.87	418,377.29
206.34.54110.465110	PUBLIC CHGS-FAMILY PLANNI (R)	-	-	0%	-	-	-
206.34.54110.473420	INTERGOV CHGS-HEALTH SCHOOLS (R)	-	-	0%	-	-	-
206.34.54110.473422	INTERGOV CHGS-PH MINI GRANTS (R)	-	-	0%	-	15,127.31	35,751.57
206.34.54110.473500	INTERGOV CHGS-PUBLIC HEAL (R)	-	-	0%	-	-	-
206.34.54110.474400	LOCAL DEPT CHGS-VEHICLE CHGS (R)	8,300.00	8,300.00	100%	8,300.00	30,159.70	30,454.06
206.34.54110.484100	INSURANCE RECOVERIES (R)	-	-	0%	-	-	-
206.34.54110.485100	DONATIONS (R)	-	-	0%	-	-	0.60
206.34.54110.489150	REIMBURSEMENT OF EXPENDITURE (R)	-	-	0%	-	4,163.59	522.38
206.34.54110.493235	FUND BAL APP - COVID VACCINE (R)	90,509.00	75,517.00	120%	57,027.00	-	-
206.34.54110.493253	FUND BAL APP-CAR PURCHASE (R)	-	-	0%	-	-	-

206.34.59206.492100	TRANSFER FROM GENERAL FUND (R)	-	-	0%	-	-	-
	TOTAL REVENUE	**3,599,127.00**	**3,517,799.00**	**102%**	**3,507,443.00**	**3,627,020.11**	**3,720,466.53**
204.34.54119.513001	COST ALLOC-WAGES & FRINGES (E)	-	-	0%	-	-	33,268.00
204.34.54119.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
204.34.54119.522005	TELEPHONE AND FAX (E)	-	-	0%	-	-	177.00
204.34.54119.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	-
204.34.54119.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	-	14.00
204.34.54119.531204	ADVERTISING (E)	-	-	0%	-	-	3,938.75
204.34.54119.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	575.00
204.34.54119.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	123.00
204.34.54119.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	-	8.30
204.34.54119.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	-	9,896.38
204.34.54119.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
204.34.54120.511102	WAGES-PERM EMPLOYEE (E)	62,340.00	86,596.00	72%	61,959.00	57,683.33	55,796.08
204.34.54120.511103	OVERTIME WAGES (E)	200.00	200.00	100%	200.00	-	18.78
204.34.54120.511104	WAGES-PART-TIME EMPLOYEE (E)	136,926.00	104,626.00	131%	122,286.00	107,146.88	104,251.16
204.34.54120.511105	WAGES-LIMITED TERM EMPLOYEE (E)	20,193.00	18,174.00	111%	13,462.00	13,295.37	14,049.47
204.34.54120.511107	CALL PAY (E)	300.00	300.00	100%	300.00	-	600.00
204.34.54120.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
204.34.54120.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	-	-
204.34.54120.512001	SOCIAL SECURITY (E)	16,789.00	16,036.00	105%	15,125.00	13,070.13	12,986.86
204.34.54120.512002	RETIREMENT-EMPLOYER'S SHARE (E)	13,749.00	13,210.00	104%	12,713.00	11,546.71	11,089.02
204.34.54120.512004	HEALTH/DENTAL INSURANCE (E)	45,470.00	41,342.00	110%	41,342.00	47,050.03	27,808.08
204.34.54120.512005	LIFE INSURANCE (E)	241.00	240.00	100%	240.00	263.10	236.64
204.34.54120.512006	WORKER'S COMPENSATION (E)	4,644.00	4,369.00	106%	4,023.00	3,203.62	2,766.31
204.34.54120.512007	INCOME CONTINUATION INS (E)	390.00	390.00	100%	390.00	-	-
204.34.54120.512018	CASH IN LIEU OF HEALTH INS (E)	1,200.00	1,200.00	100%	1,200.00	-	1,600.00
204.34.54120.513001	COST ALLOC-WAGES & FRINGES (E)	(45,126.00)	(24,924.00)	181%	(9,561.00)	(5,982.00)	(9,970.00)
204.34.54120.513002	COST ALLOC-COVID PLANNING (E)	-	-	0%	-	-	-
204.34.54120.513003	COST ALLOC-COVID TRACING (E)	-	-	0%	-	-	-
204.34.54120.513004	COST ALLOC-COVID TESTING (E)	-	-	0%	-	-	-
204.34.54120.521901	OTHER PROFESSIONAL SERVICES (E)	-	80,697.00	0%	80,697.00	397,815.00	505,583.00
204.34.54120.522005	TELEPHONE AND FAX (E)	2,130.00	2,130.00	100%	2,130.00	1,727.44	2,037.25
204.34.54120.523202	MACY AND EQUIP REPAIR (E)	-	-	0%	-	-	-
204.34.54120.523205	SOFTWARE MAINTENANCE (E)	-	-	0%	-	-	-
204.34.54120.523295	INFO TECH SUBSCRIPTION (E)	-	-	0%	-	-	(19,596.77)
204.34.54120.531101	POSTAGE AND BOX RENT (E)	900.00	900.00	100%	900.00	892.13	616.74
204.34.54120.531102	PRINTING AND DUPLICATION (E)	100.00	100.00	100%	100.00	55.00	202.00
204.34.54120.531103	CENTRAL PURCHASING (E)	100.00	126.00	79%	100.00	89.28	180.15
204.34.54120.531202	SUBSCRIPTIONS (E)	18,918.00	18,918.00	100%	18,918.00	-	18,380.80

204.34.54120.531203	MEMBERSHIP DUES (E)	450.00	450.00	100%	450.00	450.00	450.00
204.34.54120.531204	ADVERTISING (E)	3,500.00	8,500.00	41%	8,500.00	5,956.00	3,078.00
204.34.54120.531301	TRAINING/CONFERENCE FEES (E)	2,265.00	2,460.00	92%	2,265.00	-	-
204.34.54120.531302	EMPLOYEE AUTO ALLOWANCE (E)	520.00	520.00	100%	520.00	116.00	825.00
204.34.54120.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
204.34.54120.531305	MEALS LODGING & MISC TRAVEL (E)	1,756.00	1,850.00	95%	1,850.00	-	4,542.41
204.34.54120.531402	CHEMISTRY LAB & MED SUPPLIES (E)	41,500.00	87,985.00	47%	49,000.00	41,494.57	39,332.67
204.34.54120.531406	EDUCATIONAL SUPPLIES (E)	-	-	0%	-	-	-
204.34.54120.531702	BUILDINGS AND OFFICE RENT (E)	33,200.00	25,000.00	133%	25,000.00	-	-
204.34.54120.531901	OTHER SUPPLIES & EXPENSES (E)	2,545.00	22,056.00	12%	22,045.00	2,526.42	394.85
204.34.54120.531974	SUBSCRIPTION AMORITZATION (E)	-	-	0%	-	-	-
204.34.54120.571002	SUBSCRIPTION PRINCIPAL (E)	-	-	0%	-	19,060.22	18,538.00
204.34.54120.572006	SUBSCRIPTION INTEREST (E)	-	-	0%	-	536.74	1,058.77
204.34.54120.583001	BAD DEBT EXPENSES (E)	-	-	0%	-	-	-
204.34.54120.583100	SETTLEMENT (E)	-	-	0%	-	-	-
204.34.54120.583200	CHG ACCOUNTING ASSUMPTION (E)	-	-	0%	-	(19,596.96)	-
204.34.54120.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
204.34.54120.721025	OTHER FINC SUBSCRIPTION (E)	-	-	0%	-	-	-
204.34.54121.513001	COST ALLOC-WAGES & FRINGES (E)	102,047.00	95,038.00	107%	95,038.00	86,210.00	56,604.00
204.34.54121.521901	OTHER PROFESSIONAL SERVICES (E)	183,525.00	122,240.00	150%	119,554.00	96,141.53	27,393.48
204.34.54121.522005	TELEPHONE AND FAX (E)	544.00	274.00	199%	544.00	347.44	265.00
204.34.54121.531101	POSTAGE AND BOX RENT (E)	250.00	156.00	160%	250.00	198.34	175.20
204.34.54121.531102	PRINTING AND DUPLICATION (E)	1,000.00	-	100%	1,000.00	54.00	24.00
204.34.54121.531204	ADVERTISING (E)	5,506.00	1,835.00	300%	-	-	-
204.34.54121.531301	TRAINING/CONFERENCE FEES (E)	1,500.00	100.00	1500%	1,500.00	-	60.00
204.34.54121.531302	EMPLOYEE AUTO ALLOWANCE (E)	500.00	139.00	360%	799.00	88.00	250.00
204.34.54121.531305	MEALS LODGING & MISC TRAVEL (E)	2,000.00	3,304.00	61%	3,083.00	4,228.07	-
204.34.54121.531901	OTHER SUPPLIES & EXPENSES (E)	14,181.00	4,706.00	301%	6,024.00	2,757.86	2,432.40
204.34.54121.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
204.34.54123.513001	COST ALLOC- WAGES & FRINGE (E)	-	-	0%	-	23,670.00	26,665.00
204.34.54123.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	1,208.05	2,934.03
204.34.54123.522005	TELEPHONE & FAX (E)	-	-	0%	-	66.00	-
204.34.54123.531101	POSTAGE & BOX RENT (E)	-	-	0%	-	-	74.50
204.34.54123.531102	PRINTING & DUPLICATION (E)	-	-	0%	-	138.00	102.00
204.34.54123.531202	SUBSCRIPTIONS (E)	-	-	0%	-	5,171.25	8,398.75
204.34.54123.531204	ADVERTISING (E)	-	-	0%	-	4,343.00	3,051.00
204.34.54123.531301	TRAINING / CONFERENCE FEES (E)	-	-	0%	-	-	-
204.34.54123.531302	EMPLOYEE AUTO (E)	-	-	0%	-	72.00	90.00
204.34.54123.531305	MEALS, LODGING & MISC TRAVEL (E)	-	-	0%	-	-	-
204.34.54123.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	10,715.45	2,195.06
204.34.54132.513001	COST ALLOC-WAGES & FRINGES (E)	108,957.00	99,488.00	110%	100,541.00	93,098.00	19,318.00

204.34.54132.521901	OTHER PROFESSIONAL SERVICES (E)	10,000.00	19,406.00	52%	18,906.00	15,025.00	2,500.00
204.34.54132.522005	TELEPHONE AND FAX (E)	-	-	0%	-	-	-
204.34.54132.531101	POSTAGE AND BOX RENT (E)	63.00	46.00	137%	63.00	86.82	-
204.34.54132.531102	PRINTING AND DUPLICATION (E)	169.00	128.00	132%	848.00	852.00	12.00
204.34.54132.531202	SUBSCRIPTIONS (E)	974.00	1,030.00	95%	974.00	-	-
204.34.54132.531203	MEMBERSHIP DUES (E)	400.00	400.00	100%	400.00	400.00	-
204.34.54132.531204	ADVERTISING (E)	1,000.00	10,000.00	10%	10,000.00	-	-
204.34.54132.531301	TRAINING/CONFERENCE FEES (E)	1,450.00	950.00	153%	1,450.00	850.00	-
204.34.54132.531302	EMPLOYEE AUTO ALLOWANCE (E)	563.00	507.00	111%	564.00	345.00	-
204.34.54132.531305	MEALS LODGING & MISC TRAVEL (E)	428.00	241.00	178%	428.00	147.00	-
204.34.54132.531402	CHEMISTRY LAB & MED SUPPLIES (E)	-	-	0%	-	-	-
204.34.54132.531901	OTHER SUPPLIES & EXPENSES (E)	996.00	14,267.00	7%	12,352.00	2,090.27	-
204.34.54132.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
204.34.54133.513001	COST ALLOC-WAGES & FRINGES (E)	23,098.00	28,898.00	80%	28,898.00	31,121.00	8,784.00
204.34.54133.521901	OTHER PROFESSIONAL SERVICES (E)	3,376.00	4,795.00	70%	4,795.00	3,773.00	-
204.34.54133.522005	TELEPHONE AND FAX (E)	-	-	0%	-	-	-
204.34.54133.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	-
204.34.54133.531102	PRINTING AND DUPLICATION (E)	139.00	239.00	58%	348.00	204.00	120.00
204.34.54133.531202	SUBSCRIPTIONS (E)	-	-	0%	-	-	-
204.34.54133.531203	MEMBERSHIP DUES (E)	-	-	0%	-	-	-
204.34.54133.531204	ADVERTISING (E)	-	-	0%	-	-	-
204.34.54133.531301	TRAINING/CONFERENCE FEES (E)	890.00	890.00	100%	890.00	-	2,400.00
204.34.54133.531302	EMPLOYEE AUTO ALLOWANCE (E)	266.00	366.00	73%	366.00	34.00	-
204.34.54133.531305	MEALS LODGING & MISC TRAVEL (E)	739.00	3,316.00	22%	3,207.00	1,083.18	-
204.34.54133.531402	CHEMISTRY LAB & MED SUPPLIES (E)	-	-	0%	-	-	-
204.34.54133.531901	OTHER SUPPLIES & EXPENSES (E)	792.00	1,496.00	53%	1,496.00	2,702.67	485.00
204.34.54133.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
204.34.54134.513001	COST ALLOC-WAGES & FRINGES (E)	57,042.00	34,742.00	164%	34,742.00	43,006.00	-
204.34.54140.513001	COST ALLOC-WAGES & FRINGES (E)	1,996.00	2,921.00	68%	2,921.00	2,952.00	2,472.00
204.34.54140.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	11.95
204.34.54140.531102	PRINTING AND DUPLICATION (E)	-	10.00	0%	10.00	24.00	18.00
204.34.54140.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	-
204.34.54140.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	285.00
204.34.54140.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	-
204.34.54140.531305	MEALS LODGING & MISC TRAVEL (E)	-	(11.00)	0%	-	-	-
204.34.54140.531901	OTHER SUPPLIES & EXPENSES (E)	414.00	460.00	90%	449.00	403.75	593.00
204.34.54142.513001	COST ALLOC-WAGES & FRINGES (E)	7,453.00	8,461.00	88%	8,461.00	8,649.00	8,543.00
204.34.54142.521901	OTHER PROFESSIONAL SERVICES (E)	1,440.00	1,440.00	100%	1,440.00	1,440.00	1,500.00
204.34.54142.522005	TELEPHONE AND FAX (E)	248.00	124.00	200%	124.00	82.43	-
204.34.54142.531101	POSTAGE AND BOX RENT (E)	200.00	350.00	57%	350.00	561.82	164.77
204.34.54142.531102	PRINTING AND DUPLICATION (E)	100.00	151.00	66%	151.00	71.00	53.00

204.34.54142.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	-
204.34.54142.531204	ADVERTISING (E)	-	-	0%	-	-	-
204.34.54142.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	1,406.00	0%	-	954.00	726.00
204.34.54142.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
204.34.54142.531305	MEALS LODGING & MISC TRAVEL (E)	1,200.00	-	100%	1,406.00	-	-
204.34.54142.531901	OTHER SUPPLIES & EXPENSES (E)	781.00	606.00	129%	606.00	495.12	686.50
204.34.54144.513001	COST ALLOC-WAGES & FRINGES (E)	-	-	0%	-	36,732.00	11,455.00
204.34.54144.513003	COST ALLOC-COVID TRACING (E)	-	-	0%	-	-	-
204.34.54144.522005	TELEPHONE AND FAX (E)	-	-	0%	-	158.59	402.43
204.34.54144.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	14.00	311.00
204.34.54144.531204	ADVERTISING (E)	-	-	0%	-	2,650.00	12,505.53
204.34.54144.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	373.00
204.34.54144.531402	CHEMISTRY LAB & MED SUPPLIES (E)	-	-	0%	-	2,780.07	335.31
204.34.54144.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	2,834.43	6,479.14
204.34.54144.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	9,798.54
204.34.54145.513001	COST ALLOC-WAGES & FRINGE (E)	-	-	0%	-	-	11,655.00
204.34.54145.522005	TELEPHONE AND FAX (E)	-	-	0%	-	-	66.00
204.34.54145.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	-	-
204.34.54145.531204	ADVERTISING (E)	-	-	0%	-	-	-
204.34.54145.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	149.90
204.34.54145.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	-	221.19
204.34.54145.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	-	8,354.91
204.34.54148.513001	COST ALLOC-WAGES & FRINGES (E)	118,420.00	101,758.00	116%	101,758.00	103,521.00	110,410.00
204.34.54148.521901	OTHER PROFESSIONAL SERVICES (E)	14,641.00	16,500.00	89%	16,500.00	13,998.00	10,512.00
204.34.54148.522005	TELEPHONE AND FAX (E)	298.00	298.00	100%	298.00	265.00	265.00
204.34.54148.531101	POSTAGE AND BOX RENT (E)	-	40.00	0%	40.00	12.01	6.84
204.34.54148.531102	PRINTING AND DUPLICATION (E)	-	41.00	0%	41.00	38.00	32.00
204.34.54148.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	-
204.34.54148.531202	SUBSCRIPTIONS (E)	-	56.00	0%	216.00	-	71.94
204.34.54148.531204	ADVERTISING (E)	-	-	0%	-	-	-
204.34.54148.531301	TRAINING/CONFERENCE FEES (E)	750.00	750.00	100%	750.00	-	50.00
204.34.54148.531302	EMPLOYEE AUTO ALLOWANCE (E)	633.00	1,473.00	43%	1,473.00	184.00	875.00
204.34.54148.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
204.34.54148.531305	MEALS LODGING & MISC TRAVEL (E)	-	1,875.00	0%	1,875.00	-	-
204.34.54148.531402	CHEMISTRY LAB & MED SUPPLIES (E)	-	-	0%	-	-	-
204.34.54148.531406	EDUCATIONAL SUPPLIES (E)	750.00	2,414.00	31%	2,414.00	-	-
204.34.54148.531901	OTHER SUPPLIES & EXPENSES (E)	697.00	4,558.00	15%	4,398.00	1,559.96	887.86
204.34.54148.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
204.34.54150.513001	COST ALLOC-WAGES & FRINGES (E)	19,506.00	18,653.00	105%	18,653.00	19,651.00	21,337.00
204.34.54150.521901	OTHER PROFESSIONAL SERVICES (E)	480.00	480.00	100%	480.00	-	-
204.34.54150.522005	TELEPHONE AND FAX (E)	395.00	395.00	100%	395.00	338.95	380.05

204.34.54150.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	-
204.34.54150.531102	PRINTING AND DUPLICATION (E)	1,239.00	1,239.00	100%	1,239.00	2,006.70	7.00
204.34.54150.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	-
204.34.54150.531204	ADVERTISING (E)	-	-	0%	-	-	-
204.34.54150.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	600.00	-
204.34.54150.531302	EMPLOYEE AUTO ALLOWANCE (E)	148.00	148.00	100%	148.00	55.82	267.00
204.34.54150.531305	MEALS LODGING & MISC TRAV (E)	153.00	153.00	100%	153.00	-	-
204.34.54150.531402	CHEMISTRY LAB & MED SUPPLIES (E)	198.00	198.00	100%	198.00	-	-
204.34.54150.531901	OTHER SUPPLIES & EXPENSES (E)	1,315.00	2,168.00	61%	2,168.00	1,674.05	551.52
204.34.54150.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
204.34.54154.513001	COST ALLOC-WAGES & FRINGES (E)	12,413.00	13,005.00	95%	13,005.00	12,701.00	11,900.00
204.34.54154.522005	TELEPHONE AND FAX (E)	-	-	0%	-	265.00	-
204.34.54154.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	191.10	441.01
204.34.54154.531102	PRINTING AND DUPLICATION (E)	1.00	1.00	100%	1.00	3.00	293.00
204.34.54154.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	-
204.34.54154.531204	ADVERTISING (E)	-	-	0%	-	-	1,000.00
204.34.54154.531301	TRAINING/CONFERENCE FEES (E)	250.00	250.00	100%	250.00	250.00	250.00
204.34.54154.531302	EMPLOYEE AUTO ALLOWANCE (E)	261.00	261.00	100%	261.00	306.00	298.00
204.34.54154.531305	MEALS LODGING & MISC TRAVEL (E)	196.00	196.00	100%	196.00	196.00	248.00
204.34.54154.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	1,953.41	473.71
204.34.54156.513001	COST ALLOC-WAGES & FRINGES (E)	-	-	0%	-	-	6,513.00
204.34.54156.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
204.34.54156.522005	TELEPHONE AND FAX (E)	-	-	0%	-	-	22.00
204.34.54157.513001	COST ALLOC-WAGES & FRINGE (E)	-	-	0%	-	-	1,305.00
204.34.54157.522005	TELEPHONE AND FAX (E)	-	-	0%	-	-	-
204.34.54157.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	-
204.34.54157.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	-	17.00
204.34.54158.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	0.38
204.34.54159.513001	COST ALLOC-WAGES & FRINGE (E)	-	7,403.00	0%	7,403.00	8,607.00	195,039.00
204.34.54159.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	6,227.08	79,210.16
204.34.54159.522005	TELEPHONE AND FAX (E)	-	-	0%	-	82.19	1,038.00
204.34.54159.523205	HARD/SOFTWARE CONTRACT (E)	-	-	0%	-	-	-
204.34.54159.523295	INFO TECH SUBSCRIPTION (E)	-	99.00	0%	99.00	12,005.25	2,303.65
204.34.54159.531102	PRINTING AND DUPLICATION (E)	-	7.00	0%	7.00	-	692.00
204.34.54159.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	2,656.00
204.34.54159.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	754.00
204.34.54159.531305	MEALS, LODGING, MISC TRAVEL (E)	-	-	0%	-	-	187.71
204.34.54159.531901	OTHER SUPPLIES & EXPENSES (E)	-	2,400.00	0%	2,400.00	883.66	11,034.14
204.34.54160.513001	COST ALLOC-WAGES & FRINGES (E)	19,267.00	18,523.00	104%	18,523.00	18,006.00	19,933.00
204.34.54160.521901	OTHER PROFESSIONAL SERVICES (E)	2,230.00	960.00	232%	960.00	-	470.00
204.34.54160.522005	TELEPHONE AND FAX (E)	409.00	426.00	96%	426.00	406.51	378.84

204.34.54160.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	11.63	-
204.34.54160.531102	PRINTING AND DUPLICATION (E)	2,563.00	2,563.00	100%	2,563.00	11.00	1,695.40
204.34.54160.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	-
204.34.54160.531202	SUBSCRIPTIONS (E)	300.00	300.00	100%	300.00	-	300.00
204.34.54160.531204	ADVERTISING (E)	-	-	0%	-	-	-
204.34.54160.531301	TRAINING/CONFERENCE FEES (E)	945.00	945.00	100%	945.00	-	750.00
204.34.54160.531302	EMPLOYEE AUTO ALLOWANCE (E)	306.00	306.00	100%	306.00	-	1,006.22
204.34.54160.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
204.34.54160.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	-	1,152.00
204.34.54160.531402	CHEMISTRY LAB & MED SUPPLIES (E)	-	-	0%	-	-	-
204.34.54160.531901	OTHER SUPPLIES & EXPENSES (E)	2,368.00	4,365.00	54%	4,365.00	44.95	2,243.45
204.34.54164.513001	COST ALLOC-WAGES & FRINGE (E)	4,149.00	4,161.00	100%	4,161.00	4,149.00	3,956.00
204.34.54164.521901	OTHER PROFESSIONAL SERVIC (E)	-	-	0%	-	-	-
204.34.54164.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	-
204.34.54164.531102	PRINTING AND DUPLICATION (E)	11.00	4.00	275%	4.00	2.00	-
204.34.54164.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	-
204.34.54164.531202	SUBSCRIPTIONS (E)	-	-	0%	-	-	95.00
204.34.54164.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	94.81	155.74
204.34.54168.513001	COST ALLOC-WAGES & FRINGES (E)	-	-	0%	-	12,281.00	11,787.00
204.34.54168.522005	TELEPHONE AND FAX (E)	-	-	0%	-	223.00	297.00
204.34.54168.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	121.91	474.37
204.34.54168.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	4.00	88.00
204.34.54168.531406	EDUCATIONAL SUPPLIES (E)	-	-	0%	-	172.80	-
204.34.54168.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	285.97	1,333.59
204.34.54168.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
204.34.54170.511102	WAGES-PERM EMPLOYEE (E)	295,138.00	258,146.00	114%	258,146.00	207,021.87	212,208.68
204.34.54170.511103	OVERTIME WAGES (E)	-	-	0%	-	-	-
204.34.54170.511104	WAGES-PART-TIME EMPLOYEE (E)	-	20,125.00	0%	20,125.00	44,439.58	41,979.10
204.34.54170.511105	WAGES-LIMITED TERM EMPLOY (E)	-	-	0%	-	-	-
204.34.54170.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
204.34.54170.511205	HOLIDAY WORKED PAY (E)	-	388.00	0%	388.00	1,266.63	-
204.34.54170.512001	SOCIAL SECURITY (E)	22,578.00	21,288.00	106%	21,288.00	18,989.89	18,895.12
204.34.54170.512002	RETIREMENT-EMPLOYER'S SHARE (E)	20,365.00	19,201.00	106%	19,201.00	17,252.79	17,542.50
204.34.54170.512004	HEALTH/DENTAL INSURANCE (E)	35,577.00	31,618.00	113%	31,618.00	26,800.87	26,140.17
204.34.54170.512005	LIFE INSURANCE (E)	700.00	569.00	123%	670.00	607.37	568.03
204.34.54170.512006	WORKER'S COMPENSATION (E)	8,559.00	8,070.00	106%	8,070.00	6,456.89	5,741.87
204.34.54170.512007	INCOME CONTINUATION INS (E)	410.00	410.00	100%	410.00	-	-
204.34.54170.512018	CASH IN LIEU OF HEALTH INS (E)	1,800.00	1,800.00	100%	1,800.00	1,800.00	1,800.00
204.34.54170.513001	COST ALLOC-WAGES & FRINGES (E)	38,101.00	31,467.00	121%	31,467.00	31,161.00	14,919.00
204.34.54170.513002	COST ALLOC-COVID PLANNING (E)	-	-	0%	-	-	-
204.34.54170.513003	COST ALLOC-COVID TRACING (E)	-	-	0%	-	-	-

204.34.54170.513004	COST ALLOC-COVID TESTING (E)	-	-	0%	-	-	-
204.34.54170.521901	OTHER PROFESSIONAL SERVICES (E)	1,420.00	1,420.00	100%	1,420.00	1,419.12	2,405.56
204.34.54170.522005	TELEPHONE AND FAX (E)	2,700.00	2,700.00	100%	2,700.00	2,518.67	2,531.06
204.34.54170.523202	MACY AND EQUIP REPAIR (E)	-	-	0%	-	-	-
204.34.54170.531101	POSTAGE AND BOX RENT (E)	4,000.00	3,500.00	114%	3,500.00	1,850.76	1,368.59
204.34.54170.531102	PRINTING AND DUPLICATION (E)	1,500.00	1,100.00	136%	1,100.00	1,099.00	796.00
204.34.54170.531103	CENTRAL PURCHASING (E)	150.00	150.00	100%	150.00	111.00	58.00
204.34.54170.531203	MEMBERSHIP DUES (E)	130.00	130.00	100%	130.00	130.00	140.00
204.34.54170.531204	ADVERTISING (E)	-	-	0%	-	265.58	-
204.34.54170.531301	TRAINING/CONFERENCE FEES (E)	1,350.00	1,350.00	100%	1,350.00	1,350.00	1,396.00
204.34.54170.531302	EMPLOYEE AUTO ALLOWANCE (E)	25,000.00	22,000.00	114%	22,000.00	21,700.10	20,787.80
204.34.54170.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
204.34.54170.531305	MEALS LODGING & MISC TRAVEL (E)	2,000.00	1,050.00	190%	1,050.00	1,041.00	401.00
204.34.54170.531402	CHEMISTRY LAB & MED SUPPLIES (E)	35,000.00	19,000.00	184%	35,000.00	18,990.35	15,618.87
204.34.54170.531502	MOTOR VEHICLE PARTSPLIES (E)	3,500.00	1,501.00	233%	1,867.00	1,451.20	1,554.53
204.34.54170.531702	BUILDINGS AND OFFICE RENT (E)	54,498.00	50,000.00	109%	50,000.00	-	-
204.34.54170.531901	OTHER SUPPLIES & EXPENSES (E)	45,000.00	30,092.00	150%	40,000.00	27,416.10	24,163.76
204.34.54178.513001	COST ALLOC-WAGES & FRINGES (E)	67,469.00	67,888.00	99%	67,888.00	65,825.00	65,733.00
204.34.54178.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
204.34.54178.522005	TELEPHONE AND FAX (E)	298.00	298.00	100%	298.00	250.72	757.89
204.34.54178.531101	POSTAGE AND BOX RENT (E)	202.00	202.00	100%	202.00	510.62	283.71
204.34.54178.531102	PRINTING AND DUPLICATION (E)	80.00	100.00	80%	100.00	132.00	180.44
204.34.54178.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	-
204.34.54178.531204	ADVERTISING (E)	-	-	0%	-	985.00	-
204.34.54178.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	-
204.34.54178.531302	EMPLOYEE AUTO ALLOWANCE (E)	783.00	453.00	173%	453.00	293.00	1,166.00
204.34.54178.531304	MEALS-TAXABLE (E)	-	19.00	0%	19.00	-	-
204.34.54178.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	35.00	30.00
204.34.54178.531406	EDUCATIONAL SUPPLIES (E)	-	-	0%	-	-	-
204.34.54178.531901	OTHER SUPPLIES & EXPENSES (E)	-	117.00	0%	117.00	942.30	417.00
204.34.54182.513001	COST ALLOC-WAGES & FRINGES (E)	6,182.00	12,978.00	48%	12,978.00	9,309.00	7,211.00
204.34.54182.522005	TELEPHONE AND FAX (E)	-	298.00	0%	298.00	265.00	265.00
204.34.54182.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	7.44
204.34.54182.531102	PRINTING AND DUPLICATION (E)	10.00	17.00	59%	12.00	4.00	217.00
204.34.54182.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	-
204.34.54182.531204	ADVERTISING (E)	-	-	0%	-	-	256.00
204.34.54182.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	99.50
204.34.54182.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	5.00	5.00	10.00
204.34.54182.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	-	221.19
204.34.54182.531402	CHEMISTRY LAB & MED SUPPLIES (E)	-	-	0%	-	-	-
204.34.54182.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	-	3,869.77

204.34.54182.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
204.34.54186.513001	COST ALLOC-WAGES & FRINGES (E)	6,941.00	6,950.00	100%	6,950.00	6,978.00	7,003.00
204.34.54186.521901	OTHER PROFESSIONAL SERVIC (E)	-	-	0%	-	-	-
204.34.54186.522005	TELEPHONE AND FAX (E)	-	-	0%	-	-	-
204.34.54186.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	-
204.34.54186.531102	PRINTING AND DUPLICATION (E)	13.00	4.00	325%	4.00	13.00	12.00
204.34.54191.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	-	218.85
204.34.54191.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
204.34.54193.513001	COST ALLOC-WAGES & FRINGES (E)	-	8,015.00	0%	8,015.00	14,764.00	-
204.34.54193.513002	COST ALLOC-COVID PLANNING (E)	-	-	0%	-	-	-
204.34.54193.513003	COST ALLOC-COVID TRACING (E)	-	-	0%	-	-	-
204.34.54193.513004	COST ALLOC-COVID TESTING (E)	-	-	0%	-	-	-
204.34.54193.521901	OTHER PROFESSIONAL SERVICES (E)	-	1,141.00	0%	1,141.00	724.08	-
204.34.54193.522005	TELEPHONE AND FAX (E)	-	-	0%	-	-	-
204.34.54193.523202	MACY AND EQUIP REPAIR (E)	-	-	0%	-	-	-
204.34.54193.523205	SOFTWARE MAINTENANCE (E)	-	-	0%	-	-	-
204.34.54193.523295	INFO TECH SUBSCRIPTION (E)	-	-	0%	-	-	-
204.34.54193.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	-
204.34.54193.531102	PRINTING AND DUPLICATION (E)	-	250.00	0%	250.00	166.00	-
204.34.54193.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	-
204.34.54193.531202	SUBSCRIPTIONS (E)	-	-	0%	-	-	-
204.34.54193.531203	MEMBERSHIP DUES (E)	-	-	0%	-	-	-
204.34.54193.531204	ADVERTISING (E)	-	4,250.00	0%	4,250.00	3,196.86	-
204.34.54193.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	-
204.34.54193.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	129.00	-
204.34.54193.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
204.34.54193.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	-	-
204.34.54193.531402	CHEMISTRY LAB & MED SUPPLIES (E)	-	-	0%	-	-	-
204.34.54193.531406	EDUCATIONAL SUPPLIES (E)	-	-	0%	-	-	-
204.34.54193.531901	OTHER SUPPLIES & EXPENSES (E)	-	3,473.00	0%	3,473.00	7,641.29	-
204.34.54199.513001	COST ALLOC-WAGES & FRINGES (E)	-	-	0%	-	-	9,998.00
204.34.54199.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	8,000.00
204.34.54199.522005	TELEPHONE AND FAX (E)	-	-	0%	-	-	-
204.34.54199.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	-
204.34.54199.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	-	132.00
204.34.54199.531204	ADVERTISING (E)	-	-	0%	-	-	-
204.34.54199.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	-
204.34.54199.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	-
204.34.54199.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	-	-
204.34.54199.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	-	6,869.43
204.34.54200.513001	COST ALLOC-WAGES & FRINGES (E)	12,751.00	10,111.00	126%	10,111.00	8,946.00	1,369.00

204.34.54200.521901	OTHER PROFESSIONAL SERVICES (E)	4,781.00	5,683.00	84%	5,683.00	1,346.00	-
204.34.54200.522005	TELEPHONE AND FAX (E)	600.00	-	100%	600.00	-	-
204.34.54200.531101	POSTAGE AND BOX RENT (E)	500.00	600.00	83%	500.00	-	-
204.34.54200.531102	PRINTING AND DUPLICATION (E)	-	500.00	0%	-	6.00	-
204.34.54200.531204	ADVERTISING (E)	-	-	0%	-	-	-
204.34.54200.531301	TRAINING/CONFERENCE FEES (E)	500.00	2,238.00	22%	2,238.00	600.00	100.00
204.34.54200.531302	EMPLOYEE AUTO ALLOWANCE (E)	283.00	283.00	100%	283.00	521.00	-
204.34.54200.531305	MEALS LODGING & MISC TRAVEL (E)	210.00	210.00	100%	210.00	112.00	-
204.34.54200.531901	OTHER SUPPLIES & EXPENSES (E)	375.00	375.00	100%	375.00	-	-
204.34.54200.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
204.34.54201.513001	COST ALLOC-WAGES & FRINGES (E)	120,756.00	85,702.00	141%	85,702.00	-	-
204.34.54201.521901	OTHER PROFESSIONAL SERVICES (E)	10,000.00	7,500.00	133%	7,500.00	-	-
204.34.54201.522005	TELEPHONE AND FAX (E)	492.00	-	100%	254.00	-	-
204.34.54201.531101	POSTAGE AND BOX RENT (E)	-	-	0%	174.00	-	-
204.34.54201.531102	PRINTING AND DUPLICATION (E)	-	-	0%	138.00	-	-
204.34.54201.531204	ADVERTISING (E)	-	324.00	0%	324.00	-	-
204.34.54201.531302	EMPLOYEE AUTO ALLOWANCE (E)	2,000.00	2,000.00	100%	2,000.00	-	-
204.34.54201.531305	MEALS LODGING & MISC TRAVEL (E)	2,000.00	2,000.00	100%	2,000.00	-	-
204.34.54201.531901	OTHER SUPPLIES & EXPENSES (E)	4,400.00	2,500.00	176%	2,500.00	-	-
205.34.54130.511101	SALARIES-PERM EMPLOYEE (E)	93,762.00	-	100%	33,600.00	-	-
205.34.54130.511102	WAGES-PERM EMPLOYEE (E)	52,849.00	84,773.00	62%	51,173.00	107,357.04	106,042.68
205.34.54130.511103	OVERTIME WAGES (E)	-	-	0%	-	30.45	76.86
205.34.54130.511104	WAGES-PART-TIME EMPLOYEE (E)	-	26,261.00	0%	26,261.00	12,300.26	10,700.16
205.34.54130.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	-	0%	-	4,167.06	7,768.63
205.34.54130.511107	CALL PAY (E)	-	-	0%	-	-	-
205.34.54130.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
205.34.54130.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	-	38.43
205.34.54130.512001	SOCIAL SECURITY (E)	11,216.00	8,494.00	132%	8,494.00	9,899.70	9,967.74
205.34.54130.512002	RETIREMENT-EMPLOYER'S SHARE (E)	10,116.00	7,661.00	132%	7,661.00	8,381.09	8,088.66
205.34.54130.512004	HEALTH/DENTAL INSURANCE (E)	9,422.00	9,422.00	100%	9,422.00	-	-
205.34.54130.512005	LIFE INSURANCE (E)	158.00	147.00	107%	147.00	193.58	246.82
205.34.54130.512006	WORKER'S COMPENSATION (E)	2,793.00	2,495.00	112%	2,495.00	2,385.39	2,053.05
205.34.54130.512007	INCOME CONTINUATION INS (E)	200.00	200.00	100%	200.00	-	-
205.34.54130.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	123.26	-
205.34.54130.512018	CASH IN LIEU OF HEALTH INS (E)	4,800.00	4,550.00	105%	4,550.00	4,900.00	5,500.00
205.34.54130.513001	COST ALLOC-WAGES & FRINGES (E)	(15,585.00)	9,075.00	-172%	9,075.00	(20,517.00)	(43,679.00)
205.34.54130.513002	COST ALLOC-COVID PLANNING (E)	-	-	0%	-	-	-
205.34.54130.521901	OTHER PROFESSIONAL SERVICES (E)	32,000.00	40,000.00	80%	40,000.00	24,826.21	19,717.94
205.34.54130.522005	TELEPHONE AND FAX (E)	3,000.00	3,000.00	100%	3,000.00	2,147.44	2,010.06
205.34.54130.523202	MACY AND EQUIP REPAIR (E)	-	-	0%	-	-	-
205.34.54130.523203	MACY AND EQUIP SVC CONTRACTS (E)	-	-	0%	-	-	-

205.34.54130.531101	POSTAGE AND BOX RENT (E)	-	1,000.00	0%	1,000.00	845.57	1,517.27
205.34.54130.531102	PRINTING AND DUPLICATION (E)	-	1,000.00	0%	1,000.00	253.00	583.00
205.34.54130.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	29.00
205.34.54130.531202	SUBSCRIPTIONS (E)	325.00	325.00	100%	325.00	262.64	262.45
205.34.54130.531203	MEMBERSHIP DUES (E)	50.00	50.00	100%	50.00	-	-
205.34.54130.531204	ADVERTISING (E)	-	12,000.00	0%	12,000.00	-	8,950.00
205.34.54130.531301	TRAINING/CONFERENCE FEES (E)	300.00	300.00	100%	300.00	234.99	1,747.00
205.34.54130.531302	EMPLOYEE AUTO ALLOWANCE (E)	1,500.00	1,500.00	100%	1,500.00	428.00	743.00
205.34.54130.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
205.34.54130.531305	MEALS LODGING & MISC TRAVEL (E)	200.00	500.00	40%	500.00	-	4,572.74
205.34.54130.531402	CHEMISTRY LAB & MED SUPPLIES (E)	200.00	5,243.00	4%	5,243.00	110.63	329.98
205.34.54130.531406	EDUCATIONAL SUPPLIES (E)	-	1,000.00	0%	1,000.00	1,292.66	1,172.73
205.34.54130.531702	BUILDINGS AND OFFICE RENT (E)	-	6,000.00	0%	6,000.00	-	-
205.34.54130.531901	OTHER SUPPLIES & EXPENSES (E)	190.00	5,937.00	3%	5,937.00	806.79	2,532.10
205.34.54130.583001	BAD DEBT EXPENSES (E)	-	-	0%	-	-	-
205.34.54130.583100	SETTLEMENT (E)	-	-	0%	-	-	-
205.34.54130.583200	CHG ACCOUNTING ASSUMPTION (E)	-	-	0%	-	-	-
205.34.54130.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
205.34.54130.699275	PROJECT 16-FLOORING (E)	-	-	0%	-	-	-
205.34.54131.513001	COST ALLOC-WAGES & FRINGES (E)	-	-	0%	-	6,106.00	11,363.00
205.34.54131.522005	TELEPHONE AND FAX (E)	-	-	0%	-	519.97	469.90
205.34.54131.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	-
205.34.54131.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	2.00	12.00
205.34.54131.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	-
205.34.54131.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	26.36
205.34.54131.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	164.00
205.34.54131.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
205.34.54131.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	-	-
205.34.54131.531402	CHEMISTRY LAB & MED SUPPLIES (E)	-	-	0%	-	-	-
205.34.54131.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	-	1,595.83
205.34.54131.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
206.34.54110.511101	SALARIES-PERM EMPLOYEE (E)	224,868.00	316,175.00	71%	316,175.00	301,790.12	289,823.74
206.34.54110.511102	WAGES-PERM EMPLOYEE (E)	476,969.00	467,376.00	102%	467,376.00	520,235.55	436,482.70
206.34.54110.511103	OVERTIME WAGES (E)	2,000.00	2,000.00	100%	2,000.00	246.91	-
206.34.54110.511104	WAGES-PART-TIME EMPLOYEE (E)	302,943.00	209,902.00	144%	209,902.00	163,142.49	224,940.55
206.34.54110.511105	WAGES-LIMITED TERM EMPLOYEE (E)	169,324.00	128,437.00	132%	128,437.00	45,275.29	94,113.17
206.34.54110.511107	CALL PAY (E)	6,500.00	5,000.00	130%	5,000.00	6,098.32	1,700.00
206.34.54110.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
206.34.54110.511205	HOLIDAY WORKED PAY (E)	1,000.00	1,000.00	100%	1,000.00	-	-
206.34.54110.511301	COMMITTEE PER DIEM (E)	-	-	0%	-	-	-
206.34.54110.512001	SOCIAL SECURITY (E)	89,819.00	84,912.00	106%	84,912.00	77,149.41	79,021.16

206.34.54110.512002	RETIREMENT-EMPLOYER'S SHARE (E)	73,754.00	70,526.00	105%	70,526.00	68,010.77	68,163.54
206.34.54110.512004	HEALTH/DENTAL INSURANCE (E)	285,435.00	230,790.00	124%	230,790.00	200,977.24	211,286.83
206.34.54110.512005	LIFE INSURANCE (E)	1,070.00	1,305.00	82%	1,305.00	1,912.57	1,590.98
206.34.54110.512006	WORKER'S COMPENSATION (E)	24,692.00	23,174.00	107%	23,174.00	16,608.44	16,891.19
206.34.54110.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
206.34.54110.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
206.34.54110.512018	CASH IN LIEU OF HEALTH INS (E)	8,280.00	11,980.00	69%	11,980.00	13,280.00	14,130.00
206.34.54110.513001	COST ALLOC-WAGES & FRINGES (E)	(665,838.00)	(647,873.00)	103%	(647,873.00)	(620,944.00)	(624,891.00)
206.34.54110.513002	COST ALLOC-COVID PLANNING (E)	-	-	0%	-	-	-
206.34.54110.513003	COST ALLOC-COVID TRACING (E)	-	-	0%	-	-	-
206.34.54110.513004	COST ALLOC-COVID TESTING (E)	-	-	0%	-	-	-
206.34.54110.513901	COST ALLOC-VACANCY/REDUCT (E)	-	-	0%	-	-	-
206.34.54110.521901	OTHER PROFESSIONAL SERVIC (E)	1,500.00	9,590.00	16%	9,590.00	3,282.71	1,432.55
206.34.54110.522005	TELEPHONE AND FAX (E)	3,600.00	3,600.00	100%	3,600.00	3,349.34	3,452.03
206.34.54110.523202	MACY AND EQUIP REPAIR (E)	200.00	200.00	100%	200.00	-	-
206.34.54110.523203	MACY AND EQUIP SVC CONTRACTS (E)	-	-	0%	-	-	-
206.34.54110.523205	SOFTWARE MAINTENANCE (E)	-	-	0%	-	-	-
206.34.54110.523295	INFO TECH SUBSCRIPTION (E)	-	-	0%	-	-	-
206.34.54110.531101	POSTAGE AND BOX RENT (E)	1,200.00	1,200.00	100%	1,200.00	2,082.92	1,619.66
206.34.54110.531102	PRINTING AND DUPLICATION (E)	50.00	25.00	200%	25.00	(2,319.00)	(3,926.00)
206.34.54110.531103	CENTRAL PURCHASING (E)	900.00	1,500.00	60%	1,500.00	(522.00)	777.70
206.34.54110.531202	SUBSCRIPTIONS (E)	2,100.00	2,100.00	100%	2,100.00	4,706.90	2,110.94
206.34.54110.531203	MEMBERSHIP DUES (E)	1,000.00	1,000.00	100%	1,000.00	1,035.00	1,460.00
206.34.54110.531204	ADVERTISING (E)	-	3,300.00	0%	3,300.00	6,093.86	987.38
206.34.54110.531301	TRAINING/CONFERENCE FEES (E)	50.00	625.00	8%	625.00	235.00	760.00
206.34.54110.531302	EMPLOYEE AUTO ALLOWANCE (E)	2,300.00	2,300.00	100%	2,300.00	3,102.08	2,030.50
206.34.54110.531304	MEALS-TAXABLE (E)	10.00	10.00	100%	10.00	-	-
206.34.54110.531305	MEALS LODGING & MISC TRAVEL (E)	500.00	500.00	100%	500.00	1,589.00	585.52
206.34.54110.531402	CHEMISTRY LAB & MED SUPPLIES (E)	399,000.00	399,000.00	100%	399,000.00	439,114.42	509,212.57
206.34.54110.531476	RADON TESTING EXPENSES (E)	1,363.00	1,363.00	100%	1,363.00	1,362.55	-
206.34.54110.531501	GASOLINE MOTOR OIL ETC (E)	4,000.00	3,666.00	109%	3,666.00	3,940.26	4,880.68
206.34.54110.531502	MOTOR VEHICLE PARTSPLIES (E)	500.00	500.00	100%	500.00	621.89	674.90
206.34.54110.531702	BUILDINGS AND OFFICE RENT (E)	14,992.00	-	100%	-	-	-
206.34.54110.531751	INS ON BUILDINGS & CONTEN (E)	1,610.00	1,610.00	100%	1,610.00	-	-
206.34.54110.531753	PUBLIC LIABILITY (E)	6,000.00	6,000.00	100%	6,000.00	11,808.38	4,567.88
206.34.54110.531757	AUTO LIABILITY PREMIUM (E)	1,100.00	1,100.00	100%	1,100.00	1,159.72	1,684.22
206.34.54110.531901	OTHER SUPPLIES & EXPENSES (E)	1,019.00	1,618.00	63%	1,618.00	6,260.58	1,122.34
206.34.54110.531908	MINI GRANT EXPENSES (E)	-	-	0%	-	12,337.39	32,883.77
206.34.54110.531909	DONATION EXPENSES (E)	-	-	0%	-	-	197.40
206.34.54110.531974	SUBSCRIPTION AMORITZATION (E)	-	-	0%	-	-	-
206.34.54110.571002	SUBSCRIPTION PRINCIPAL (E)	-	-	0%	-	19,675.04	-

206.34.54110.572006	SUBSCRIPTION INTEREST (E)	-	-	0%	-	744.96	-
206.34.54110.583001	BAD DEBT EXPENSES (E)	-	-	0%	-	-	(22,724.55)
206.34.54110.583100	SETTLEMENT (E)	-	-	0%	-	-	-
206.34.54110.583200	CHG ACCOUNTING ASSUMPTION (E)	-	-	0%	-	(20,420.00)	-
206.34.54110.699001	AUTOMOTIVE EQUIPMENT (E)	-	-	0%	-	-	-
206.34.54110.699007	SOFTWARE (E)	-	-	0%	-	-	25,713.00
206.34.54110.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	37,121.25
206.34.54110.721025	OTHER FINC SOURE SUBSCRIPTION (E)	-	-	0%	-	-	(25,713.00)
206.34.54110.721060	BUDGET ONLY BALANCING (E)	-	-	0%	-	-	-
206.34.59206.711002	OPERATING TRANSFER (E)	-	-	0%	-	163,000.00	41,786.31
	TOTAL EXPENDITURES	**3,599,127.00**	**3,517,736.00**	**102%**	**3,507,443.00**	**3,594,738.39**	**3,719,789.03**

2027

County Facilities

PROPOSED BUDGET

SECTION 7

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

BUILDINGS & GROUNDS, DEPT. 18

The Oneida County Buildings & Grounds Department is responsible for the operation, maintenance, and long-term care of County-owned facilities. The department ensures that County facilities remain clean, safe, and functional to support employees, residents, visitors, and inmates. The Buildings & Grounds Department reports to the County Facilities Committee as their committee of jurisdiction.

Services include daily maintenance, custodial operations, building systems support, interoffice delivery, office relocation, and grounds keeping. The department also assists with facility security, including access control and general security monitoring support. Facilities managed include the Courthouse, Law Enforcement Center, Public Health and ADRC building, Timber Drive Human Services facility, Koinonia Residential Treatment Center, the Law Enforcement Center training shooting range, various storage sites, and County communication tower sites. Asset acquisition and disposal related to these properties also falls under the department's responsibilities.

In addition to routine upkeep, the department leads facility planning and capital improvement efforts. Responsibilities include evaluating infrastructure, identifying upgrade opportunities, improving energy efficiency, and developing sustainable, cost-effective strategies to preserve and enhance County facilities. The department also provides critical support services to other County departments, helping ensure seamless day-to-day operations.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	Buildings and Grounds
COJ	County Facilities
Budget Year	2027

Goal	State goal; should be short and concise.
Move from one-time utility usage reviews to an ongoing quarterly tracking process across all B&G County facilities, so the County has a standing record to verify that energy investments keep delivering their projected savings year over year, not just in the review period already presented.	

COJ	Summarize COJ support / feedback regarding stated goal.

Strategy	Explain budget year strategies to accomplish goal.
Build a standing quarterly tracking spreadsheet that gets updated every quarter going forward. Compare ongoing usage against the baselines established in that prior work for facilities with completed energy projects (LED lighting, I-CON system) to confirm savings continue to hold up over time. Flag unexpected usage spikes for early investigation. Provide a short annual update to the Committee on how actual results compare to the original projections.	

Resources	Provide detail on resources necessary to implement strategies.
No new funding required. Uses utility billing data B&G already receives and Excel, which is already available. Time commitment is limited to compiling and reviewing data quarterly, which can be absorbed into existing administrative duties.	

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.
Tracking template built and first quarter of data compiled in Q1 2027, with updates each quarter after. Benefits: gives the County a clear, ongoing record of utility costs, confirms whether past energy investments are delivering their expected payback, and provides the data needed to justify future energy-efficiency projects.	

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	Buildings and Grounds
COJ	County Facilities
Budget Year	2027

Service / Program	Describe non-mandated service or program.
Grounds maintenance includes non-essential landscaping activities such as planting annual flowers, decorative mulching, and maintaining ornamental shrubs and green spaces across County-owned facilities. The program also includes the removal of dead or hazardous trees, replacement of trees lost to disease, storm damage, or age, and the reseeding and repair of grass areas damaged by winter snow removal operations and salt usage. This program is not required by state or federal statute and is maintained for aesthetic purposes, public-facing appearance, and general site safety. Following COJ feedback in the prior budget cycle, the department has explored incorporating more perennial plantings to reduce ongoing annual costs.	

COJ	Summarize COJ feedback regarding service or program.

Fiscal Impact	Describe current year funding source & amount.
Funding Source: County tax levy Budgeted Amount: $15,000 total for all County Facilities	

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.
Proposed Reduction: Eliminate seasonal flower planting and decorative mulch refreshes, retain only essential grounds maintenance (mowing and safety pruning). Total Reduction: $9,000	

Service Impact	Explain the operational and service impact if budget cut occurs.
Elimination of this service would negatively impact public perception and curb appeal of county facilities, increase complaints about unkempt grounds at key public-facing buildings such as the Courthouse, and could lead to deterioration of existing plant beds. Removal of dead or hazardous tree funding poses a direct safety and liability risk to staff, visitors, and county property if trees are left unaddressed. Additionally, without funding to repair grass areas damaged by winter snow removal and salt, grounds would continue to deteriorate year over year, increasing long-term restoration costs. Well-maintained grounds also contribute to a professional environment for staff, clients, and visitors.	

Misc.	If applicable, use this area to provide additional information.
Per COJ recommendation from the 2026 budget cycle, Buildings and Grounds has begun identifying opportunities to transition select areas from annual to perennial plantings where feasible, which is expected to modestly reduce material costs in future years.	

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

Purpose: Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Buildings and Grounds
COJ	County Facilities
Est. for Year End Date	12/31/2026

Variance	Discuss any signficiant variances in year-end estimate vs. budget
	Overall expenditures are projected to finish about $20,000 over the current budget. The main variance is higher building maintenance costs, particularly at the Law Enforcement Center, along with utility costs across all county facilities.

Misc.	If applicable, use this area to provide additional information
	NA

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Purpose: Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Buildings and Grounds
COJ	County Facilities
Budget Year	1/1/2027 - 12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	No
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	Yes

Revenues	Discuss any variances from prior year budget
Revenues: No significant revenue changes are anticipated.	

Expenses	Discuss any variances from prior year budget.
The overall request increases about $75,800 from the 2026 current budget. The largest increases are for building maintenance and utilities, including higher electric, gas and water costs at several facilities. A new ongoing utility expense is also anticipated if the Courthouse morgue cooler is approved. The cooler is estimated to add approximately $1,500 annually to the Courthouse utility budget. Personnel costs have increased due to cost-of-living increases, performance-based increases, and higher health insurance rates.	

Misc.	If applicable, use this area to provide additional information
NA	

BUILDING & GROUNDS, DEPT 18

TITLE	2023	2024	2025	2026	2027 PROPOSED	CHANGE
ASST FACILITIES DIRECTOR	1.00	1.00	1.00	1.00	1.00	-
ASST MAINTENANCE TECHNICIAN	-	-	1.00	1.00	1.00	-
BUILDING & GROUNDS DIRECTOR	1.00	1.00	1.00	1.00	1.00	-
CLEANING TECHNICIAN	3.00	3.00	3.00	3.00	3.00	-
LTE - CLEANING TECHNICIAN	0.50	0.50	0.50	0.50	0.74	0.24
MAINTENANCE TECHNICIAN	4.00	4.00	5.00	5.00	5.00	-
						-
						-
TOTAL	9.50	9.50	11.50	11.50	11.74	0.24

BUILDING & GROUNDS, DEPT 18

TITLE	2023	2024	2025	2026	2027 PROPOSED	CHANGE
ASST FACILITIES DIRECTOR	1.00	1.00	1.00	1.00	1.00	-
ASST MAINTENANCE TECHNICIAN	-	-	1.00	1.00	1.00	-
BUILDING & GROUNDS DIRECTOR	1.00	1.00	1.00	1.00	1.00	-
CLEANING TECHNICIAN	3.00	3.00	3.00	3.00	3.00	-
LTE - CLEANING TECHNICIAN	0.50	0.50	0.50	0.50	0.74	0.24
MAINTENANCE TECHNICIAN	4.00	4.00	5.00	5.00	5.00	-
						-
						-
TOTAL	9.50	9.50	11.50	11.50	11.74	0.24

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - BUILDINGS & GROUNDS DEPT 18							
LINE ITEM DETAIL							
101.18.51560.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
101.18.51560.461720	PUBLIC CHGS-BLDGS & GROUNDS (R)	-	-	0%	-	449.18	474.78
101.18.51560.461800	PUBLIC CHGS-VENDING MACHINES (R)	200.00	200.00	100%	200.00	119.29	185.55
101.18.51560.474115	LOCAL DEPT CHGS-BLDGS& GRNDS (R)	-	-	0%	-	45.66	1,709.14
101.18.51560.482100	RENT OF OTHER FACILITIES (R)	-	-	0%	-	-	-
101.18.51560.482110	LEASE PRINC. REVENUE (R)	-	-	0%	-	-	-
101.18.51560.482120	LEASE INT. REVENUE (R)	-	-	0%	-	-	-
101.18.51560.483100	SALE OF FIXED ASSETS (R)	-	-	0%	-	300.00	-
101.18.51560.483400	SALE OF SALVAGE & WASTE PROD (R)	-	-	0%	-	1,073.23	736.17
101.18.51560.489150	REIMBURSEMENT OF EXPENDITURE (R)	-	-	0%	-	-	-
101.18.51560.493034	APPL CONT APPR-PP EQUIP>10,0 (R)	-	-	0%	-	-	-
101.18.51560.493037	APPL CONT APPR-MAJOR RENO (R)	-	-	0%	-	-	-
101.18.51560.493058	APPL CONT APPR-SIDEWALK R (R)	-	7,550.00	0%	-	-	-
101.18.51560.493065	APPL CONT APPR-EQUIPMENT (R)	-	-	0%	-	-	-
101.18.51560.493072	APPL CONT APPR-BLD & GR COMP (R)	-	-	0%	-	-	-
101.18.51560.493073	APPL CONT APPR-CTHSE REMODEL (R)	-	-	0%	-	-	-
101.18.51560.493079	APPL CONT APPR-CTHSE SECURIT (R)	20,000.00	-	100%	-	-	-
101.18.51560.493111	APPL CONT APPR-STORAGE BLDG (R)	-	-	0%	-	-	-
101.18.51560.493114	APPL CONT APPR-B&G FLOORI (R)	-	-	0%	-	-	-
101.18.51560.493115	APPL CONT APPN-B&G EQUIPM (R)	20,000.00	-	100%	-	-	-
101.18.51560.493117	APPL CONT APPN-JAIL SHOWERS (R)	-	-	0%	-	-	-
101.18.51560.493118	APPL CONT APPN-LEC ENERGY (R)	-	-	0%	-	-	-
101.18.51560.493124	APPL CONT APPN-B&G ONE TIME (R)	-	-	0%	-	-	-
101.18.51560.493214	APPL CONT APPN- COMM TOWER MAJ (R)	-	25,000.00	0%	-	-	-
101.18.52114.472200	INTERGOV CHGS-BD OF PRISONER (R)	95,000.00	90,000.00	106%	95,000.00	95,400.00	76,900.61
101.18.52114.489100	MISCELLANEOUS REVENUES (R)	-	-	0%	-	-	-
607.18.51567.482100	RENT OF OTHER FACILITIES (R)	168,000.00	168,000.00	100%	168,000.00	168,000.00	-
607.18.51567.485100	COUNTY CONTRIBUTION (R)	-	-	0%	-	373,551.98	-
	TOTAL REVENUE	**303,200.00**	**290,750.00**	**104%**	**263,200.00**	**638,939.34**	**80,006.25**
101.18.51560.511101	SALARIES-PERM EMPLOYEE (E)	183,700.00	183,200.00	100%	177,411.00	173,811.05	163,051.70
101.18.51560.511102	WAGES-PERM EMPLOYEE (E)	562,100.00	554,600.00	101%	531,589.00	524,227.01	397,599.51
101.18.51560.511103	OVERTIME WAGES (E)	5,000.00	8,500.00	59%	8,500.00	12,750.77	6,538.12
101.18.51560.511105	WAGES-LIMITED TERM EMPLOYEE (E)	36,700.00	23,400.00	157%	23,400.00	21,709.77	21,086.98
101.18.51560.511107	CALL PAY (E)	15,000.00	15,000.00	100%	14,500.00	13,820.21	12,578.76

101.18.51560.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
101.18.51560.511205	HOLIDAY WORKED PAY (E)	1,000.00	500.00	200%	1,200.00	1,887.25	289.08
101.18.51560.512001	SOCIAL SECURITY (E)	60,000.00	58,300.00	103%	55,650.00	53,855.65	44,095.50
101.18.51560.512002	RETIREMENT-EMPLOYER'S SHARE (E)	54,200.00	52,200.00	104%	53,128.00	46,325.17	39,596.96
101.18.51560.512004	HEALTH/DENTAL INSURANCE (E)	278,077.00	272,714.00	102%	233,186.00	208,515.74	153,189.94
101.18.51560.512005	LIFE INSURANCE (E)	4,700.00	4,400.00	107%	3,108.00	2,772.13	1,986.97
101.18.51560.512006	WORKER'S COMPENSATION (E)	24,500.00	23,500.00	104%	15,165.00	16,584.28	12,038.73
101.18.51560.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.18.51560.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.18.51560.512011	CLOTHING AND UNIFORMS (E)	4,300.00	4,600.00	93%	4,300.00	4,044.98	3,075.00
101.18.51560.512018	CASH IN LIEU OF HEALTH INS (E)	-	2,400.00	0%	2,400.00	2,400.00	2,400.00
101.18.51560.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
101.18.51560.521501	ARCHITECTURAL & ENGINEERI (E)	-	-	0%	-	-	-
101.18.51560.521901	OTHER PROFESSIONAL SERVIC (E)	-	-	0%	-	-	-
101.18.51560.522001	WATER AND SEWER (E)	14,000.00	13,000.00	108%	13,500.00	13,192.25	10,383.02
101.18.51560.522002	ELECTRIC (E)	80,000.00	75,000.00	107%	74,700.00	71,713.14	71,319.40
101.18.51560.522003	GAS (E)	42,000.00	40,000.00	105%	39,200.00	35,181.69	28,113.76
101.18.51560.522005	TELEPHONE AND FAX (E)	1,500.00	2,000.00	75%	1,500.00	1,245.49	1,551.89
101.18.51560.523102	SNOW REMOVAL (E)	7,500.00	6,000.00	125%	7,500.00	7,500.00	2,525.41
101.18.51560.523202	MACY AND EQUIP REPAIR (E)	20,000.00	20,000.00	100%	20,000.00	16,879.16	10,736.79
101.18.51560.523203	MACY AND EQUIP SVC CONTRA (E)	-	-	0%	-	-	-
101.18.51560.523205	SOFTWARE MAINTENANCE (E)	10,000.00	10,000.00	100%	9,600.00	8,295.00	7,716.50
101.18.51560.523206	GROUNDS MAINTENANCE (E)	3,500.00	3,500.00	100%	3,500.00	3,642.81	4,654.19
101.18.51560.523207	BUILDING SVC EQUIPMENT (E)	-	-	0%	-	-	-
101.18.51560.523208	BUILDINGS MAINTENANCE (E)	50,000.00	50,000.00	100%	50,000.00	79,354.22	39,412.56
101.18.51560.523209	STORAGE BUILDING MAINTENANCE (E)	7,500.00	7,500.00	100%	7,500.00	5,370.58	7,028.68
101.18.51560.523210	ELEVATOR REPAIR AND MAINTENC (E)	17,500.00	15,000.00	117%	15,000.00	10,360.28	13,167.88
101.18.51560.523214	COMM TOWER MAINTENANCE (E)	20,000.00	20,000.00	100%	20,000.00	15,003.71	16,550.27
101.18.51560.523216	MAJOR MAINT/MINOR RENOVATION (E)	50,000.00	50,000.00	100%	50,000.00	50,000.00	34,169.93
101.18.51560.523217	COMM TOWER MAJOR MAINT (E)	25,000.00	50,000.00	50%	50,000.00	-	-
101.18.51560.523295	INFO TECH SUBSCRIPTION (E)	-	-	0%	-	-	-
101.18.51560.523310	REFUSE COLLECTION (E)	4,000.00	4,000.00	100%	4,000.00	4,010.00	3,400.80
101.18.51560.531101	POSTAGE AND BOX RENT (E)	50.00	50.00	100%	50.00	72.35	21.00
101.18.51560.531102	PRINTING AND DUPLICATION (E)	-	100.00	0%	50.00	-	-
101.18.51560.531103	CENTRAL PURCHASING (E)	1,000.00	1,000.00	100%	1,000.00	348.14	821.84
101.18.51560.531204	ADVERTISING (E)	500.00	500.00	100%	500.00	511.12	765.25
101.18.51560.531301	TRAINING/CONFERENCE FEES (E)	500.00	500.00	100%	500.00	1,085.75	1,409.00
101.18.51560.531302	EMPLOYEE AUTO ALLOWANCE (E)	200.00	200.00	100%	200.00	-	96.00
101.18.51560.531305	MEALS LODGING & MISC TRAVEL (E)	100.00	100.00	100%	100.00	100.00	100.00
101.18.51560.531404	HOUSEHOLD & JANITORIAL SUP (E)	20,000.00	20,000.00	100%	20,000.00	20,703.01	19,979.59
101.18.51560.531501	GASOLINE MOTOR OIL ETC (E)	8,000.00	7,500.00	107%	8,500.00	6,047.89	4,620.44

101.18.51560.531702	BUILDINGS AND OFFICE RENT (E)	-	-	0%	-	-	-
101.18.51560.583001	BAD DEBT EXPENSES (E)	-	-	0%	-	-	-
101.18.51560.583200	SUBSCRIPTION CLEAR - CHG ACCTG (E)	-	-	0%	-	-	-
101.18.51560.699009	OTHER CAPITAL EQUIPMENT (E)	3,000.00	3,000.00	100%	3,000.00	3,000.00	2,025.78
101.18.51560.699102	BUILDINGS (E)	-	-	0%	-	-	-
101.18.51560.699201	CAP OUTLAY-CIR CT BR I (E)	-	-	0%	-	-	-
101.18.51560.699202	CAP OUTLAY-CIR CT BR II (E)	-	-	0%	-	-	4,000.00
101.18.51560.699203	CAP OUTLAY-CLERK OF COURTS (E)	-	-	0%	-	-	-
101.18.51560.699206	CAP OUTLAY-CORP COUNSEL (E)	-	-	0%	-	-	-
101.18.51560.699208	CAP OUTLAY-COUNTY CLERK (E)	-	-	0%	-	-	-
101.18.51560.699213	CAP OUTLAY-TREASURER (E)	-	-	0%	-	-	-
101.18.51560.699214	CAP OUTLAY-NURSING (E)	-	-	0%	-	-	-
101.18.51560.699215	CAP OUTLAY-BUILDINGS & GR (E)	525.00	-	100%	-	-	-
101.18.51560.699216	CAP OUTLAY-REGISTER OF DE (E)	-	-	0%	-	-	-
101.18.51560.699219	CAP OUTLAY-FORESTRY (E)	-	-	0%	-	-	2,000.00
101.18.51560.699221	CAP OUTLAY-PLANNING & ZON (E)	-	-	0%	-	-	-
101.18.51560.699222	CAP OUTLAY-LAND INFORMANTION (E)	-	-	0%	-	-	-
101.18.51560.699223	CAP OUTLAY-UWEX (E)	-	-	0%	-	-	-
101.18.51560.699224	CAP OUTLAY-DEPT ON AGING (E)	-	-	0%	-	-	-
101.18.51560.699225	CAP OUTLAY-SHERIFF (E)	-	-	0%	-	2,071.72	1,342.64
101.18.51560.699226	CAP OUTLAY-SOCIAL SERVICES (E)	-	-	0%	-	-	-
101.18.51560.699230	CAP OUTLAY-ERGONOMIC EQUIP (E)	4,000.00	5,000.00	80%	5,000.00	6,046.00	4,070.13
101.18.51560.699250	SP PROJECT-MAJOR RENOVATION (E)	-	-	0%	-	76,151.67	41,837.00
101.18.51560.699262	PROJECT 3-HVAC COMPUTERIZATI (E)	-	-	0%	-	-	-
101.18.51560.699264	PROJECT 5-SIDEWALKS/BLACKTOP (E)	10,000.00	7,550.00	132%	7,550.00	425.74	5,097.58
101.18.51560.699265	PROJECT 6-OLD CTHSE REMODELI (E)	-	-	0%	-	-	-
101.18.51560.699267	PROJECT 8-TELEPHONE (E)	-	-	0%	-	-	-
101.18.51560.699270	TELEDATA WIRING (E)	-	-	0%	-	-	-
101.18.51560.699271	PROJECT 12-CTHSE SECURITY (E)	10,000.00	10,000.00	100%	2,500.00	4,754.07	12,999.61
101.18.51560.699275	PROJECT 16-FLOORING (E)	10,000.00	10,000.00	100%	10,000.00	16,927.51	600.00
101.18.51560.699276	PROJECT 17-B&G EQUIPMENT (E)	10,000.00	10,000.00	100%	-	20,753.44	10,969.50
101.18.51562.521601	JANITORIAL (E)	10,000.00	10,000.00	100%	10,000.00	8,950.53	9,134.74
101.18.51562.522001	WATER AND SEWER (E)	6,500.00	6,500.00	100%	6,000.00	5,909.94	4,308.46
101.18.51562.522002	ELECTRIC (E)	16,000.00	15,000.00	107%	15,000.00	15,809.82	13,880.04
101.18.51562.522003	GAS (E)	6,000.00	5,000.00	120%	5,500.00	4,016.86	3,592.77
101.18.51562.523102	SNOW REMOVAL (E)	2,500.00	2,500.00	100%	3,000.00	2,500.00	1,238.83
101.18.51562.523202	MACY AND EQUIP REPAIR (E)	-	-	0%	-	-	-
101.18.51562.523208	BUILDINGS MAINTENANCE (E)	25,000.00	25,000.00	100%	25,000.00	19,400.98	20,956.79
101.18.51562.523210	ELEVATOR REPAIR AND MAINTENC (E)	3,000.00	3,000.00	100%	3,000.00	3,000.00	3,000.00
101.18.51562.523310	REFUSE COLLECTION (E)	4,000.00	4,000.00	100%	4,000.00	3,686.80	3,696.00
101.18.51562.531901	OTHER SUPPLIES & EXPENSES (E)	1,000.00	1,000.00	100%	1,000.00	789.04	918.09

101.18.51568.521602	PEST EXTERMINATION (E)	500.00	500.00	100%	500.00	40.83	-
101.18.51568.522001	WATER AND SEWER (E)	5,000.00	4,500.00	111%	4,500.00	4,179.02	-
101.18.51568.522002	ELECTRIC (E)	22,000.00	20,000.00	110%	21,000.00	18,024.18	-
101.18.51568.522003	GAS (E)	9,000.00	9,000.00	100%	9,000.00	7,529.27	-
101.18.51568.522006	DIESEL (E)	-	-	0%	-	-	-
101.18.51568.523102	SNOW REMOVAL (E)	1,500.00	1,000.00	150%	1,500.00	1,377.85	-
101.18.51568.523207	BUILDING SVC EQUIPMENT (E)	-	2,500.00	0%	500.00	1,940.14	-
101.18.51568.523208	BUILDINGS MAINTENANCE (E)	30,000.00	25,000.00	120%	25,000.00	24,017.39	-
101.18.51568.523302	MACY AND EQUIP REPAIR (E)	-	2,500.00	0%	1,000.00	27.03	-
101.18.51568.523310	REFUSE COLLECTION (E)	3,500.00	3,500.00	100%	3,500.00	2,974.23	-
101.18.51568.531404	HOUSEHOLD & JANITORIAL SUP (E)	5,000.00	5,000.00	100%	5,000.00	3,814.12	-
101.18.51568.699009	OTHER CAPITAL EQUIPMENT (E)	500.00	500.00	100%	500.00	-	-
101.18.51568.699701	PROPERTY SETTLEMENT PAYMENT (E)	-	-	0%	-	452,640.00	-
101.18.52114.521602	PEST EXTERMINATION (E)	2,000.00	2,500.00	80%	1,000.00	930.97	960.00
101.18.52114.522001	WATER AND SEWER (E)	60,000.00	55,000.00	109%	58,000.00	66,371.82	47,038.99
101.18.52114.522002	ELECTRIC (E)	90,000.00	85,000.00	106%	90,000.00	90,842.28	86,938.06
101.18.52114.522003	GAS (E)	60,000.00	60,000.00	100%	57,000.00	43,860.49	32,794.08
101.18.52114.522006	DIESEL (E)	-	-	0%	-	-	-
101.18.52114.523102	SNOW REMOVAL (E)	2,500.00	2,500.00	100%	2,500.00	817.51	683.87
101.18.52114.523202	MACY AND EQUIP REPAIR (E)	40,000.00	30,000.00	133%	35,000.00	21,852.37	30,049.34
101.18.52114.523203	MACY AND EQUIP SVC CONTRA (E)	-	-	0%	-	-	-
101.18.52114.523206	GROUNDS MAINTENANCE (E)	2,500.00	2,500.00	100%	2,500.00	2,472.48	2,881.23
101.18.52114.523207	BUILDING SVC EQUIPMENT (E)	-	-	0%	-	-	-
101.18.52114.523208	BUILDINGS MAINTENANCE (E)	75,000.00	50,000.00	150%	75,000.00	65,230.79	74,526.50
101.18.52114.523215	SHOOTING RANGE MAINTENANCE (E)	500.00	2,500.00	20%	500.00	179.73	-
101.18.52114.523310	REFUSE COLLECTION (E)	8,000.00	8,000.00	100%	7,500.00	6,823.60	7,441.70
101.18.52114.531404	HOUSEHOLD & JANITORIAL SUP (E)	45,000.00	40,000.00	113%	45,000.00	44,249.28	42,883.38
101.18.52114.699009	OTHER CAPITAL EQUIPMENT (E)	5,000.00	5,000.00	100%	5,000.00	3,494.00	-
607.18.51567.521602	PEST EXTERMINATION (E)	1,000.00	1,000.00	100%	200.00	675.00	-
607.18.51567.522001	WATER AND SEWER (E)	-	-	0%	-	-	-
607.18.51567.523207	BUILDING SVC EQUIPMENT (E)	2,000.00	2,000.00	100%	2,000.00	2,071.57	-
607.18.51567.523208	BUILDINGS MAINTENANCE (E)	25,000.00	25,000.00	100%	12,000.00	11,439.87	-
607.18.51567.523302	MACY AND EQUIP REPAIR (E)	3,000.00	3,000.00	100%	1,500.00	196.00	-
607.18.51567.531751	INS ON BUILDINGS & CONTENTS (E)	-	-	0%	-	3,436.41	-
607.18.51567.531791	PROVISION FOR DEPRECIATION (E)	-	-	0%	-	9,831.82	-
607.18.51567.699045	BUILDING ENTRY IMPOROVEMENTS (E)	-	-	0%	-	8,932.09	-
607.18.51567.699701	PROPERTY SETTLEMENT PAYMENT (E)	-	-	0%	-	39,360.00	-
	TOTAL EXPENDITURES	**2,232,152.00**	**2,164,814.00**	**103%**	**2,087,687.00**	**2,567,146.86**	**1,607,936.56**

2027

Planning & Zoning, Conservation, & UW Extension

PROPOSED BUDGET

SECTION 8

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

PLANNING & ZONING, DEPT. 32

The Planning and Zoning Department administers several laws that affect landowners in Oneida County. These laws are designed to promote public health, safety and welfare, and provide for orderly land use development and future growth in Oneida County. Zoning regulations apply in the unincorporated areas of all 20 townships, except those lands in the Towns of Enterprise, Monico, and Sugar Camp which are greater than 1,000 feet from a lake or 300 feet from a river or stream.

Zoning permits are required for most structures, including seasonal and permanent dwellings, garages, storage buildings, decks, and grading or filling within 200 feet of the shoreland. A new business use of property, an expansion or change of the business use of the property also requires approval from this Department. Permits are also required for placements of signs.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	Planning and Zoning
COJ	Planning and Development
Budget Year	2027

Goal	State goal; should be short and concise.
Maintain current services without major changes in staffing levels.	

COJ	Summarize COJ support / feedback regarding stated goal.
No additional comments.	

Strategy	Explain budget year strategies to accomplish goal.
The 2027 budget request has an increase in employee costs including wages and fringe benefits. The number of employees and LTE request are not increasing. This is in light of overall increase in permits numbers over the past years, larger scale projects, newer programs to administer (TRH renewals), increase in ordinance revisions and complicated zoning related projects. The number of complaints has increased with the increase in larger scale projects on lakefront properties.	

Resources	Provide detail on resources necessary to implement strategies.
Employees to continue to be allowed to progress through the county's step wage system and be provided with cost of living increases to retain employees for the long term. The resources necessary is continue financial resources. Net savings is that with experienced employees can handle the increased workload due to their long term skills and knowledge.	

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.
The timeline is for budget year 2027. Department expenses were covered at 88% by offsetting revenues in 2025. Revenue increases January 2025 is to benefit Oneida County to have less expense covered by tax levy. Costs paid by actual applicants applying for permits.	

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

Purpose: Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Planning and Zoning
COJ	Planning and Development
Est. for Year End Date	12/31/2026

Variance	Discuss any signficiant variances in year-end estimate vs. budget

The department was unable to hire a qualified individual to assist with sanitary permit review and inspections in 2024, 2025 and part of 2026. Savings to the department in LTE wages. A decrease in approximately $27,000 in Wages/Permanent Employees due to vacant full-time positions during 2026. Anticipated increase in revenues from budget amount of $820,000 to anticipated revenues of $875,000.

Misc.	If applicable, use this area to provide additional information

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Purpose: Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Planning and Zoning
COJ	Planning and Development
Budget Year	1/1/2027 - 12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	No
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	NO

Revenues	Discuss any variances from prior year budget
It is anticipated that revenues will remain approximately the same as the anticipated 2026 revenues. Permit fees were increased beginning January 2025 and TRH permits were increased in 2026.	

Expenses	Discuss any variances from prior year budget.
Wages, salaries and personnel line items have increased. Retiree Health Insurance has increased due to a reitrement of an employee. LTE Wages has increased, anticipating the need to increase the wage to attract a LTE to review/issue sanitary permits.	

Oneida County

2027 BUDGET FORM

MANDATED SERVICES LOSS OF FUNDING

Purpose: Identify mandated service and / or program subject to anticipated loss or reduction in federal, state, or other non-tax levy funding.

	Description
Department(s)	Planning and Zoning
COJ	Planning and Development
Budget Year	2027

Service / Program	Describe mandated service or program. *(statutory reference if applicable)*
See attached memo dated August 28, 2025.	

COJ	Summarize COJ feedback regarding service or program.
No additional comments.	

Fiscal Impact	Describe current year funding source & amount.
See attached memo dated August 28, 2025-funding source is revenue from permits, POWTS maintenance special charge, TRH renewals, NMM annual fees.	

Department Cuts	Provide detail on non-mandated budget cuts to shift funds.
See attached memo dated August 28, 2025.	

Subsidy Justification	Justify inceased tax levy subsidy to offset funding losses.

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	Planning and Zoning
COJ	Planning and Developemnt
Budget Year	2027

Service / Program	Describe non-mandated service or program.
See attached memo dated August 28, 2025.	

COJ	Summarize COJ feedback regarding service or program.
The Committee discussed non-mandated services and agreed to maintain services as is.	

Fiscal Impact	Describe current year funding source & amount.
See attached memo - funding sources is revenue from permits, POWTS maintenance special charge, TRH renewals, NMM annual fees.	

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.
See attached memo dated August 28, 2025.	

Service Impact	Explain the operational and service impact if budget cut occurs.
If Oneida County cuts all General Zoning, there would be no regulatory land use laws in place regulating use and placement of structures. If General Zoning were cut, revenue from zoning permits, sign permits, administrative review permits & conditional use permits would be cut. Same for the Oneida County Subdivision Ordinance. POWTS, Shoreland Zoning & NMM ordinances are mandated.	

Misc.	If applicable, use this area to provide additional information.

ONEIDA COUNTY
PLANNING & ZONING DEPARTMENT

Courthouse Building
1 South Oneida Avenue, P.O. Box 400
Rhinelander, WI 54501
Phone: (715)369-6130
Fax: (715)369-6268
Email: zoning@co.oneida.wi.us

Minocqua Branch Office
415 Menominee Street, P.O. Box 624
Minocqua, WI 54548
Phone: (715)369-6219
Fax: (715)358-3276
Email: zoning@co.oneida.wi.us

Memorandum

To: Planning and Development Committee
From: Karl Jennrich, Conservation Planning and Zoning Director
Cc: Tracy Hartman, Oneida County Clerk, Administrative Coordinator
Tina Smigielski, Finance Director
Date: August 28, 2025
Re: Non-mandated services and possible revenue sources

On September 3, 2025, the Oneida County Planning and Development Committee will meet to discuss the 2026 Planning and Zoning Budget. As part of that discussion the department was required to disclose non-mandated services administered by the Planning and Zoning Department. This memo will discuss all chapters of the Oneida County General Code of Ordinances that Planning and Zoning administers. This memo will also discuss staffing levels over the years along with offsetting revenue.

A. Chapter 9-Oneida County Zoning and Shoreland Protection Ordinance.

Oneida County has adopted a General Zoning Ordinance pursuant to Wisconsin Statute 59.69(5).Oneida County administers a General Zoning Ordinance through Chapter 9 of the Oneida County General Code. General Zoning is not mandated by the State of Wisconsin for a county to administer. The general zoning authority of counties is limited. General county zoning does not apply to lands inside the limits of incorporated cities and villages. County general zoning can apply to the unincorporated (town) lands in the county only if the town board approves the application of a general county zoning ordinance to land within the town.

The plaque on the front of the Oneida County Courthouse:

"The Oneida County Zoning Ordinance, adopted May 16, 1933, was the first comprehensive rural zoning ordinance in the United States. In the early 1930's, most northern Wisconsin counties were in financial difficulties. The Oneida County Board of Supervisors resolved the costs of transporting school children, and the construction and maintenance of new roads, by adopting a zoning ordinance prohibiting settlement in remote areas. The purpose was to promote public health, safety, and welfare, and to regulate, restrict, and determine the areas within the county where various activities could be conducted.

The Ordinance became a model for other counties in Wisconsin and throughout the United States. It was a new concept in rural land management. It demonstrated that careful planning

by local people, involving joint discussions and joint decision with many agencies of the County, State, and Federal Governments, is essential for wise use of our natural resources."

There are twenty towns in Oneida County. All but three (3) towns, Enterprise, Monico and Sugar Camp, have adopted the provisions of Chapter 9, The Oneida County Zoning and Shoreland Protection Ordinance. If Oneida County were to "get out" of general zoning there are provisions in Wisconsin Statute 59.69 that spell out how that could be done. The ramifications would be as follows:

a. Towns would have to determine if they would like to have zoning that would be administered by the town. The town would be required to hire staff and counsel to develop, administer and enforce a zoning ordinance.
b. There may be no consistency between the towns as far as setbacks, uses regulated, zoning districts (single family in Newbold may be different than single family in Minocqua.), etc.
c. Offsetting revenues would be lost to Oneida County because zoning permits, administrative use permits, conditional use permits and sign permits would not be required.

As an aside to General Zoning, Shoreland Zoning is state mandated pursuant to Wisconsin Statute 59.692(5)e.

B. Chapter 15-Subdivision and Platting.

Generally, the division of land is not a mandated by the State of Wisconsin. The only divisions of land that are mandated by the State of Wisconsin are lands within the Shoreland Zone, 1000 feet from a lake or 300' from a stream.

Oneida County has regulated the division of land throughout Oneida County, including in unzoned towns. In 2010 Chapter 15 of the Oneida County General Code was rewritten to regulate all divisions of 40 acres or less. The main reasons were:

a. Ensure lots could be used for the intended purpose, most importantly a single family home.
b. Ensure lots had access.
c. Review wetland, floodplain, and slope.
d. A County subdivision ordinance does not preclude a town from having their own subdivision ordinance.
e. Did not take away a town's ability to have their own subdivision ordinance.
f. Work with land information/E911 on addressing issues, and road names.

Oneida County has charged 100 dollars a lot to review divisions of land. At the beginning of 2025, pursuant to a fee schedule adopted by the Oneida County Board of Supervisors, a 50-dollar fee is charged for any review of a certified survey map, including "exempt reviews".

C. Chapter 20 Floodplain Zoning

Floodplain Zoning is not mandated by the State of Wisconsin or the Federal Government. Oneida County has participated in the Federal Floodplain program since approximately 1995. Chapter 20 of the Oneida County General Code spells out the county's flooplain ordinance. If Oneida County does not participate the following would happen:

a. Property owners will not be able to purchase NFIP flood insurance policies and existing policies will not be renewed.
b. Federal grants or loans for development will not be available in identified flood hazard areas under the program administered by Federal agencies such as the Department of Housing and Urban Development, Environmental Protection Agency, and Small Business Administration.
c. Federal disaster assistance for flood damage will not be provided to repair insurable buildings located in identified flood hazard area.
d. Federal mortgage insurance or loan guarantees, such as those written by the Federal Housing Administration and the Department of Veteran Affairs, will not be provided in identified flood hazard areas.

D. Chapter 22 Nonmetallic Mining Reclamation.

Oneida County is required to regulate the state mandated nonmetallic mining ordinance, Wisconsin Administrative Code, NR 135. Chapter 22 of the Oneida County General code spells out the county's nonmetallic mining ordinance.

There are fees charged for initial plan review and also annual fees charged to all existing nonmetallic mine owners. The Planning and Development Committee will review the fee schedule to determine if fees should be raised in 2026.

E. Chapter 13 Private Onsite Wastewater Treatment Systems (POWTS)

Oneida County is mandated to have a POWTS ordinance pursuant to Wisconsin Statute 145.20. Chapter 13 of the Oneida County General code spells out the county's POWTS ordinance. As part of an ordinance Oneida County is required to review Sanitary Permits and Soil and Site Evaluations, issue or deny permits, inspect installations of POWTS and have a POWTS maintenance program. Oneida County is required to have a maintenance program that requires all POWTS to be pumped or inspected once every three years (in 2020, 5 years for seasonal residences). Currently approximately 24 thousand POWTS are on the maintenance program. Each POWTS owner is required to pay a 5 dollar 5 as a special charge placed on the tax bill. Staff is providing the committee with the fees charged by counties to run their POWTS maintenance program.

Staff will provide the committee with information related to POWTS maintenance fees charged by other counties in the State of Wisconsin.

F. Enforcement of ordinances.

There is a significant cost to enforce all mandated and non-mandated ordinances.

PLANNING & ZONING, DEPT 32

TITLE	2022	2023	2024	2025	2026	2027 Proposed	CHANGE	FUND
ADMINISTRATIVE SUPPORT	1.00	1.00	1.00	1.00	1.00	1.00	-	101
ASST DIRECTOR / ZONING ADMIN	2.00	2.00	1.00	1.00	1.00	1.00	-	101
DIRECTOR / ZONING ADMINISTRATOR	1.00	1.00	1.00	1.00	1.00	1.00	-	101
LAND USE SPECIALIST	2.00	2.00	2.00	2.00	2.00	2.00	-	101
LTE - PROJ ASST / ZONING TECH	1.00	1.00	0.68	0.68	0.67	0.67	-	101
OFFICE MANAGER	1.00	1.00	1.00	1.00	1.00	1.00	-	101
PROGRAM ASSISTANT	1.00	1.00	1.00	1.00	1.00	1.00	-	101
ZONING TECHNICIAN	4.00	4.00	4.00	4.00	4.00	4.00	-	101
TOTAL	13.00	13.00	11.68	11.68	11.67	11.67	-	

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - PLANNING & ZONING DEPT 32							
LINE ITEM DETAIL							
101.32.56212.468350	PUBLIC CHGS-NON-METALIC MINI (R)	16,040.00	17,590.00	91%	16,040.00	18,490.00	14,690.00
101.32.56212.493082	APPL CONT APPN-NON-METAL MIN (R)	4,294.00	4,294.00	100%	4,294.00	-	-
101.32.56410.461901	PUBLIC CHGS-SANITARY MAIN (R)	104,336.00	102,428.00	102%	103,760.00	102,604.00	102,212.50
101.32.56410.468300	PUBLIC CHGS-PLANNING & ZONIN (R)	820,000.00	820,000.00	100%	875,000.00	898,672.86	760,227.30
101.32.56410.493202	APPL CONT APPN-LEGAL FEES (R)	-	5,100.00	0%	5,100.00	-	-
	TOTAL REVENUE	**944,670.00**	**949,412.00**	**100%**	**1,004,194.00**	**1,019,766.86**	**877,129.80**
101.32.56212.513001	COST ALLOC-WAGES & FRINGES (E)	7,171.00	8,721.00	82%	7,171.00	-	-
101.32.56212.523205	SOFTWARE MAINTENANCE (E)	2,574.00	2,574.00	100%	2,574.00	-	-
101.32.56212.531103	CENTRAL PURCHASING (E)	550.00	550.00	100%	550.00	-	-
101.32.56212.531201	PUBLICATION OF LEGAL NOTICES (E)	200.00	200.00	100%	200.00	-	-
101.32.56212.531205	LICENSE FEES (E)	5,295.00	5,295.00	100%	5,260.00	5,295.00	5,100.00
101.32.56212.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	-
101.32.56212.531302	EMPLOYEE AUTO ALLOWANCE (E)	250.00	250.00	100%	285.00	-	-
101.32.56212.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	-	-
101.32.56212.583001	BAD DEBT EXPENSES (E)	-	-	0%	-	-	-
101.32.56410.511101	SALARIES-PERM EMPLOYEE (E)	312,200.00	302,800.00	103%	302,800.00	307,746.15	283,175.02
101.32.56410.511102	WAGES-PERM EMPLOYEE (E)	526,400.00	501,600.00	105%	475,000.00	453,377.48	450,872.24
101.32.56410.511103	OVERTIME WAGES (E)	-	-	0%	1,500.00	126.62	296.19
101.32.56410.511105	WAGES-LIMITED TERM EMPLOYEE (E)	43,300.00	33,500.00	129%	6,000.00	1,773.16	21,259.87
101.32.56410.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
101.32.56410.511205	HOLIDAY WORKED PAY (E)	-	-	0%	1,700.00	1,238.06	27.16
101.32.56410.512001	SOCIAL SECURITY (E)	67,500.00	64,200.00	105%	64,200.00	56,609.31	56,499.71
101.32.56410.512002	RETIREMENT-EMPLOYER'S SHARE (E)	60,900.00	58,000.00	105%	58,000.00	49,700.18	50,692.88
101.32.56410.512004	HEALTH/DENTAL INSURANCE (E)	198,368.00	145,500.00	136%	145,500.00	142,249.49	129,044.05
101.32.56410.512005	LIFE INSURANCE (E)	5,500.00	5,000.00	110%	5,000.00	2,120.18	1,821.80
101.32.56410.512006	WORKER'S COMPENSATION (E)	21,700.00	18,000.00	121%	18,000.00	12,324.01	8,993.26
101.32.56410.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.32.56410.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	7,501.26	-
101.32.56410.512017	RETIREE HEALTH INSURANCE (E)	25,704.00	13,790.00	186%	13,790.00	12,828.00	12,216.00
101.32.56410.512018	CASH IN LIEU OF HEALTH INS (E)	4,800.00	6,000.00	80%	6,000.00	7,800.00	8,800.00
101.32.56410.513001	COST ALLOC-WAGES & FRINGES (E)	-	-	0%	-	-	-
101.32.56410.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
101.32.56410.521201	LEGAL SERVICES (E)	500.00	5,550.00	9%	5,550.00	5,355.50	10,331.50
101.32.56410.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-

101.32.56410.522005	TELEPHONE AND FAX (E)	6,800.00	6,800.00	100%	6,800.00	5,954.76	6,176.85
101.32.56410.523203	MACY AND EQUIP SVC CONTRACTS (E)	-	-	0%	-	-	-
101.32.56410.531101	POSTAGE AND BOX RENT (E)	13,000.00	13,000.00	100%	13,000.00	13,907.76	10,302.70
101.32.56410.531102	PRINTING AND DUPLICATION (E)	1,000.00	1,000.00	100%	1,000.00	879.44	985.02
101.32.56410.531103	CENTRAL PURCHASING (E)	4,500.00	4,500.00	100%	4,500.00	2,378.00	3,445.55
101.32.56410.531201	PUBLICATION OF LEGAL NOTICES (E)	6,500.00	6,500.00	100%	6,500.00	3,825.53	3,596.17
101.32.56410.531203	MEMBERSHIP DUES (E)	250.00	250.00	100%	250.00	160.00	220.00
101.32.56410.531204	ADVERTISING (E)	-	-	0%	1,000.00	461.15	320.99
101.32.56410.531290	OTHER PUBLICATIONS & SUBSCR (E)	-	-	0%	-	-	60.00
101.32.56410.531301	TRAINING/CONFERENCE FEES (E)	4,000.00	4,000.00	100%	4,000.00	1,146.48	2,533.67
101.32.56410.531302	EMPLOYEE AUTO ALLOWANCE (E)	18,750.00	18,750.00	100%	18,750.00	19,947.30	20,311.39
101.32.56410.531304	MEALS-TAXABLE (E)	30.00	30.00	100%	30.00	-	-
101.32.56410.531305	MEALS LODGING & MISC TRAVEL (E)	2,500.00	2,500.00	100%	2,500.00	524.72	1,062.28
101.32.56410.531702	BUILDINGS AND OFFICE RENT (E)	4,800.00	4,800.00	100%	4,800.00	4,800.00	4,500.00
101.32.56410.581201	GRANTS TO INSTITUTIONS (E)	39,000.00	39,000.00	100%	39,000.00	41,000.00	41,000.00
101.32.56412.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	-
101.44.54602.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
	TOTAL EXPENDITURES	**1,384,042.00**	**1,272,660.00**	**109%**	**1,221,210.00**	**1,161,029.54**	**1,133,644.30**

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

UW EXTENSION, DEPT 42

UW-Madison Division of Extension connects Wisconsin residents with the resources and research of the University. Extension educators teach, learn, lead, and serve, transforming lives and communities by applying research, knowledge, and resources that address and meet local and statewide needs.

Oneida County Extension educators currently provide leadership for the following programs:

• 4-H – Empowering youth in grades K-12 to reach their full potential through working and learning, in partnership with caring adults. 4-H focuses on project-based education, where youth can explore their interests ("sparks") and master life skills, such as decision-making, problem solving, caring for others, generosity, making healthy choices, and more. The following is a list of 4-H programs and events offered in Oneida County:

o Northwoods Explorers 4-H Club
o LEGO Robotics 4-H Club
o Youth Summer Theater Program
o Junior Leaders Program
o Youth in Governance
o RoboCamp
o Arts & Communication Expo
o Community Service Projects
o Access to state-wide and national events/opportunities

Oneida County 4-H strives to provide relevant and engaging programs for the youth of our local communities, along with providing an opportunity for them to connect to state and national educational/leadership programs. Oneida County staff is always open to new program suggestions that align with our mission and goals. Please reach out to Extension Oneida County to share your suggestions.

• Horticulture – Extension staff provide support to Oneida County residents by connecting them to research-based information and resources that assist with gardening decisions that will keep indoor and outdoor plants healthy, while also protecting the environment. The following is a list of Horticulture Services offered through Extension Oneida County:

o Soil Testing
o Water Testing
o Plant Diagnostics
o Proctored PAT Exams
o Lawn & Garden Questions
o Plant Identification
o Insect Identification

• Health, Families & Finance – Provides individuals, families, and communities with the tools and guidance needed in order to reduce stress, improve nutrition, and support physical activity. Extension educators and staff work with community partners to increase access to healthy, affordable food and create environments that promote well-being. The following is a list of programs/services offered in Oneida County:

o Mind Over Matter
o Strong Bodies
o Pressure Canning: Gauge Testing
o Food Safety & Preservation
o Positive Mental Health
o Food Security & Healthy Food Access
o Health & Well Being Education

• Positive Youth Development – Prepares the youth of today to become the effective, empathetic adults of tomorrow. Our research-based youth enrichment programs build youth and adult capacity and partnerships that help both sides grow. Positive Youth Development programs and coalitions supported in Oneida County include:

o Teen Court
o Raise Your Voice
o COPE
o Youth Mental Health
o Youth Substance Use
o Coordinated Services Team
o Drug Free Community
o New Rhinelander Youth-Led Group

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	University of Wisconsin Division of Extension Onedia County
COJ	Conservation and UW Extension Education Committee (CUW)
Budget Year	2027

Goal	State goal; should be short and concise.

The main goal of UW-Extension Oneida County is to provide practical, research-based programs that support local residents and communities, while also bridging the gap between communities and UW-Madison Division of Extension resources and experts. A major focus is Positive Youth Development, offering programs like Teen Court, Raise Your Voice, Youth in Governance, Lego Robotics, Robo-Camp, Youth Leadership Development, Theater, Community Clubs, STEM programs, and arts opportunities to help young people build skills and confidence.

Extension Oneida County also provides Health and Well-Being initiatives that focus on expanding access to practical, preventative educational programming across all ages. This includes offering evidence-based classes like Sit & Be Fit, StrongBodies, Stepping On, and Mind Over Matter, along with workplace wellness sessions, community presentations, and school and youth wellness initiatives. Education is also provided at ADRC meal sites, while outreach is strengthened through WJFW-12 health segments, newsletters, and community communication—ensuring residents receive accessible, research-based information that supports both mental and physical health.

Office staff provides extensive programming support, as well as in-office services to the community (i.e. agriculture and horticulture inquiry support, soil sampling, water testing kits, pressure gauge testing for canners, etc.).

A key goal will be to secure sponsorships and grant funding to help reduce the impact on the County budget while sustaining and expanding programming. Overall, Extension works to meet local needs, fill service gaps, and complement—rather than duplicate—other community resources.

COJ	Summarize COJ support / feedback regarding stated goal.

No feedback provided.

Strategy	Explain budget year strategies to accomplish goal.

Expand youth programs (Teen Court, Raise Your Voice, STEM, arts, leadership) through school and community partnerships. Integrate mental and physical health topics into youth and adult programming. Build stronger partnerships with schools, nonprofits, health providers, and local businesses to co-deliver programs. Coordinate with other organizations to avoid duplication and focus on unmet needs. Engage volunteers and community leaders to extend program reach. Actively pursue grants, sponsorships, and donor support to offset County costs. Track and communicate program outcomes to strengthen funding applications. Increase awareness through social media, local media, and community events. Use surveys and feedback to identify gaps and adjust programming. Highlight success stories (especially youth achievements) to build community support. Collaborate with regional experts to bring specialized knowledge to the County. Regularly review programs to ensure they remain relevant and non-duplicative. Report impacts clearly to stakeholders and County leadership.

Resources	Provide detail on resources necessary to implement strategies.

Key resources needed to implement these strategies focus entirely on skilled educators and support staff, who are essential to developing, delivering, and sustaining high-quality programming in Oneida County. County funding plays a vital role by supporting staff positions and covering a portion of educator salaries, ensuring a strong, consistent local presence and the ability to respond to community needs. This investment allows Extension Oneida County to leverage significant additional funding through grants and sponsorships, which are used to support and grow programs (via technology, materials, and supplies)—especially higher-cost offerings like robotics and theater. Strong partnerships with schools, nonprofits, healthcare providers, and local businesses further extend the reach and impact of programs by sharing expertise and resources. Together, these elements create a cost-effective model that maximizes County investment while expanding services and opportunities for residents.

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.

Once these goals are met, Oneida County benefits from a stronger, more resilient community with improved quality of life for residents of all ages. Youth gain valuable leadership, life, and career skills, helping build a future-ready workforce and reducing risk behaviors. Residents experience better mental and physical health through accessible prevention programs, which can help lower long-term healthcare and social service costs. Local governments and community organizations benefit from informed leadership and stronger collaboration, while agriculture and natural resource support helps sustain local economies and environmental health. Overall, the County sees a high return on investment through expanded services, leveraged outside funding, and programs that strengthen families, communities, and the local economy without duplicating existing resources.

Misc.	If applicable, use this area to provide additional information.

From January through June 2026, the Oneida County Extension Office generated additional revenue through a combination of state-aid, grants, external projects, internal projects, and service fees—demonstrating a strong return on County investment. Total revenue generated, as of July 2026, includes $6,828.47 in external projects, $459.80 in service fees, $1,380 in grants, $1,350 in state-aid, and $688.65 in internal projects from February and March. Additional revenue for internal and external projects is expected for May-December. Additional support is leveraged through partnerships, including contributions from the Oneida County 4-H Leaders' Association (Youth Summer Theater Program) and the 4-H Lego Robotics Committee, while UW–Madison Division of Extension provides substantial financial backing by covering a large portion of educator salaries and fringe benefits, as well as providing extensive access to technology, support services, and professional development. The County also receives extensive direct cost-savings each year due to the absence of rental fees for office space at Nicolet College and reduced benefit costs (est. $13,000) as the office coordinator does not take county-sponsored health insurance.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

Purpose: Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	University of Wisconsin Division of Extension Oneida County
COJ	Conservation and UW Extension Education Committee (CUW)
Est. for Year End Date	12/31/2026

Variance	Discuss any signficiant variances in year-end estimate vs. budget

Revenues:

Donations:

The 2026 budget included an estimated $1,450 in donation revenue. During the year, the office received $1,380 in grant funding to support the Oneida County Youth in Governance Program. This revenue was attributable to a one-time funding source and was used to support youth engagement and leadership development efforts.

Public Charges:

The 2026 budget projected $6,500 in Public Charges revenue. As of July 2026, actual revenue has reached $7,975, already exceeding the annual estimate. A significant portion of this revenue was generated through an internal data transfer project completed for Human Services. By providing this service internally, Extension helped the Human Services Department and Oneida County avoid approximately $10,000 in external administrative costs while generating additional revenue for the department.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

Expenses:

Telephone & Fax:

Telephone and communication expenses are projected to total approximately $1,800 by year-end, reflecting a decrease of roughly 25% from prior levels. The reduction is primarily attributable to lower service costs resulting from updated phone systems and the elimination of fax-related expenses.

Printing & Duplication:

Printing and duplication expenses are projected to total approximately $50 by year-end, a decrease of approximately 50%. This reduction reflects increased in-house production capabilities and a diminished reliance on external printing vendors for larger projects.

Employee Auto Allowance:

Employee Auto Allowance expenses are projected to total approximately $650 by year-end, representing an increase of approximately 30%. The increase is driven by additional employee travel associated with supporting internal projects and collaborative work across Oneida County departments.

Meals, Lodging & Miscellaneous:

Meals, Lodging, and Miscellaneous expenses are projected to total approximately $2,000 by year-end, a decrease of approximately 27%. Actual expenditures have been lower than originally anticipated, allowing this account to more closely align with current educator travel and reimbursement trends.

Misc. **If applicable, use this area to provide additional information**

Extension Oneida County is projected to reduce overall costs by $2,655 in 2026, primarily due to unanticipated revenue generated through internal County projects and a modest increase in external project revenue. The variance between the amended budget and the projected year-end results is approximately 2%, demonstrating that expenditures have remained closely aligned with budget expectations while identifying opportunities for additional revenue generation and operational savings.

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Purpose: Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	University of Wisconsin Division of Extension Oneida County
COJ	Conservation and UW Extension Education Committee (CUW)
Budget Year	1/1/2027 - 12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	No
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	Yes

Revenues	Discuss any variances from prior year budget

Decrease Donation revenue account to $0. It is recommended that this account be reduced to $0 for 2027, as grant, donation, and sponsorship revenues cannot be reliably projected on an annual basis. The $1,450 recorded in 2026 was attributable to a one-time Teen Court grant that has been fully expended and will not be renewed. Eliminating the budgeted revenue more accurately reflects anticipated funding sources for 2027.

Increase Public Charges revenue account to $16,600. Revenue projections for 2027 include $6,500 from external projects and $5,160 from internal projects. In addition, the ADRC will provide $5,000 in revenue to offset a portion of the Health and Well-Being (HWB) Educator position costs. This funding supports the transition of the HWB Educator position to the Extension budget while helping to minimize the net financial impact on the department.

Expenses	Discuss any variances from prior year budget.

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Personnel expenses will increase by $5,900 via wages, social security, and retirement.

Professional Services (Co-Funded Educators) will increase by $6,380. This includes 2% increase for co-funded, contracted positions for salary, wages and benefits of educators. Also, Extension will assume the full cost of the Health and Well-Being (HWB) Educator position. The ADRC will provide $5,000 in internal revenue to offset a portion of the increased expense. The 2027 contract fee of $65,068 includes the County's share of the PYD, 4-H, and HWB Educator positions and reflects a $10,000 discount. While this change increases Extension expenditures, it reduces ADRC administrative costs, resulting in a lower overall cost to Oneida County and long-term savings.

Telephone & Fax costs will decrease by $400. Costs have decreased following implementation of new phone systems and the elimination of fax services. Average annual expenditures were $1,980 in 2025 and $1,740 in 2026. A reduction from $2,400 to $2,000 is recommended to better reflect actual usage while maintaining flexibility for potential provider rate increases.

Printing & Duplication will decrease by $50. Printing expenditures have been minimal, totaling $8.50 in 2025 and $0 through 2026. A $50 budget reduction is recommended to better align with actual usage while maintaining a modest cushion for unanticipated external printing needs in 2027.

Membership Dues will increase by $35. Membership dues for 2027 include 4-H State Membership ($125 for the 4-H Educator and PYD Educator), 4-H National Membership ($45 for the 4-H Educator), the 4HOnline annual fee ($500), and a potential Canva subscription for County staff ($120). Staff currently utilize a UW-Madison Canva account; however, future access is expected to require a County-funded subscription. Canva is an essential operational tool used to create marketing, educational, and program materials, making the subscription a necessary expense that cannot be eliminated.

Employee Auto Allowance will increase by $1,000. In 2026, educator mileage and expenses were reimbursed using the Meals, Lodging, Misc. expense account; however, due to new County payment processes, these expenses will now be withdrawn from the Employee Auto Allowance account. In 2027, the Employee Auto Allowance expense account will be used to reimburse travel costs to three educators and one County support staff position. Travel expenses are projected to increase in 2027 due to additional County employee travel within Oneida County to support interdepartmental projects and services. An increase is recommended to accommodate this growth in local travel activity, and to cover mileage expenses of three additional staff. This adjustment aligns the budget with the revised accounting structure and anticipated reimbursement costs. The $1,000 increase reflects funds transferred from the Meals, Lodging, and Miscellaneous account to support anticipated educator mileage costs.

Meals, Lodging, Misc. will decrease by $2,750. Due to changes in Finance's mileage reimbursement process, this account will no longer be used for educator mileage or expense reimbursements. Budgeted funds have been reallocated to more appropriate accounts, with $1,000 transferred to the Employee Auto Allowance account to cover educator mileage. The remaining $1,750 has been removed from the 2027 budget, resulting in an overall reduction that better aligns funding with the revised reimbursement structure and anticipated expenditures.

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	University of Wisconsin Division of Extension Oneida County
COJ	Conservation and UW Extension Education Committee (CUW)
Budget Year	2027

Service / Program	Describe non-mandated service or program.
UW-Extension leverages multiple funding sources and is not solely dependent on County funds to support its programs and services. Most budgeted expenses are dedicated to personnel and necessary operational costs, such as telecommunications, office supplies, and mileage. Following a review of current operations, no program or service reductions have been identified that would result in a significant cost savings or measurable benefit to the County while maintaining service levels.	

COJ	Summarize COJ feedback regarding service or program.
No feedback given.	

Fiscal Impact	Describe current year funding source & amount.
None at this time.	

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.
None at this time.	

Service Impact	Explain the operational and service impact if budget cut occurs.
None at this time.	

Misc.	If applicable, use this area to provide additional information.
None at this time.	

UW EXTENSION, DEPT 42

TITLE	2022	2023	2024	2025	2026	2027 PROPOSED	CHANGE
LTE - PROGRAM ASSTS.	0.50	-		-			-
OFFICE MANAGER	0.50	1.00	1.00	1.00	1.00	1.00	-
TOTAL	1.00	1.00	1.00	1.00	1.00	1.00	-

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - UW EXTENTION DEPT 42							
LINE ITEM DETAIL							
101.42.55460.435710	STATE AID-FAIR (R)	-	-	0%	-	-	-
101.42.55460.467180	PUBLIC CHGS-FAIR (R)	-	-	0%	-	-	-
101.42.55460.485100	DONATIONS (R)	-	-	0%	-	-	-
101.42.55460.493087	APPL CONT APPR-FAIR (R)	-	-	0%	-	-	-
101.42.55620.435720	STATE AID-UW-EXTENSION (R)	1,350.00	1,350.00	100%	1,350.00	1,350.00	1,350.00
101.42.55620.467200	PUBLIC CHGS-PUBLICATIONS UWE (R)	-	-	0%	-	-	-
101.42.55620.467210	PUBLIC CHGS-WORKSHOPS/PROGRA (R)	16,660.00	6,500.00	256%	7,975.00	4,604.50	369.60
101.42.55620.485100	DONATIONS (R)	-	1,637.68	0%	1,380.00	2,450.00	-
101.42.55620.493025	APPL CONT APPR-UWEX STATE (R)	-	-	0%	-	-	-
101.42.55620.493100	APPL CONT APPR-UWEX DONATIONS (R)	-	-	0%	-	-	-
	TOTAL REVENUE	**18,010.00**	**9,487.68**	**190%**	**10,705.00**	**8,404.50**	**1,719.60**
101.42.55620.511102	WAGES-PERM EMPLOYEE (E)	65,800.00	60,500.00	109%	60,500.00	59,657.57	56,334.00
101.42.55620.511103	OVERTIME WAGES (E)	-	-	0%	-	-	-
101.42.55620.511104	WAGES-PART-TIME EMPLOYEE (E)	-	-	0%	-	-	-
101.42.55620.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	-	0%	-	-	-
101.42.55620.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	-	-
101.42.55620.512001	SOCIAL SECURITY (E)	5,000.00	4,800.00	104%	4,800.00	4,793.80	4,533.71
101.42.55620.512002	RETIREMENT-EMPLOYER'S SHARE (E)	4,800.00	4,400.00	109%	4,400.00	3,997.90	3,887.86
101.42.55620.512004	HEALTH/DENTAL INSURANCE (E)	-	-	0%	-	-	-
101.42.55620.512005	LIFE INSURANCE (E)	400.00	400.00	100%	400.00	54.08	100.89
101.42.55620.512006	WORKER'S COMPENSATION (E)	100.00	100.00	100%	100.00	97.78	76.82
101.42.55620.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.42.55620.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.42.55620.512018	CASH IN LIEU OF HEALTH INS (E)	3,000.00	3,000.00	100%	3,000.00	3,000.00	3,000.00
101.42.55620.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
101.42.55620.521901	OTHER PROFESSIONAL SERVICES (E)	65,068.00	58,688.00	111%	58,688.00	56,687.60	54,745.80
101.42.55620.522005	TELEPHONE AND FAX (E)	2,000.00	2,400.00	83%	1,800.00	1,957.18	2,438.61
101.42.55620.523203	MACY AND EQUIP SVC CONTRACTS (E)	-	-	0%	-	-	-
101.42.55620.523205	SOFTWARE MAINTENANCE (E)	-	-	0%	-	-	-
101.42.55620.531101	POSTAGE AND BOX RENT (E)	1,000.00	1,000.00	100%	1,000.00	1,349.59	1,263.66
101.42.55620.531102	PRINTING AND DUPLICATION (E)	50.00	100.00	50%	50.00	8.50	48.36
101.42.55620.531103	CENTRAL PURCHASING (E)	750.00	750.00	100%	750.00	989.19	1,084.51
101.42.55620.531202	SUBSCRIPTIONS (E)	-	-	0%	-	-	66.00
101.42.55620.531203	MEMBERSHIP DUES (E)	790.00	755.00	105%	755.00	790.00	875.00

101.42.55620.531301	TRAINING/CONFERENCE FEES (E)	200.00	200.00	100%	200.00	225.00	350.00
101.42.55620.531302	EMPLOYEE AUTO ALLOWANCE (E)	1,500.00	2,900.00	52%	650.00	615.51	70.44
101.42.55620.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.42.55620.531305	MEALS LODGING & MISC TRAVEL (E)	-	350.00	0%	2,000.00	1,229.48	2,913.46
101.42.55620.531406	EDUCATIONAL SUPPLIES (E)	300.00	300.00	100%	300.00	2,167.65	394.98
101.42.55620.531453	WORKSHOPS/PROGRAMS (E)	2,500.00	2,687.68	93%	2,500.00	1,340.11	1,415.86
101.42.55620.531470	4-H SUPPLIES (E)	450.00	450.00	100%	450.00	500.45	633.97
101.42.55620.531701	RENTS AND LEASES (E)	-	-	0%	-	-	18,000.00
101.42.55620.583001	BAD DEBT EXPENSES (E)	-	-	0%	-	-	-
101.42.55620.599910	REFUND PRIOR YR REVENUE (E)	-	-	0%	-	-	-
101.42.55622.521901	OTHER PROFESSIONAL SERVIC (E)	-	-	0%	-	-	-
	TOTAL EXPENDITURES	**153,708.00**	**143,780.68**	**107%**	**142,343.00**	**139,461.39**	**152,233.93**

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

LAND CONSERVATION, DEPT. 50

The Land and Water Conservation Department (LWCD) works in cooperation with a committee of elected supervisors to conserve the land and water resources in Oneida County, and meet local soil, water and related natural resource priorities. Healthy lakes and habitat improve every aspect of life in the Northwood's, from fisheries to recreation to tourism to choosing real estate. Using proactive conservation planning, the County can successfully manage its clean air, soil, and water, so that the region will be a better and healthier place for future generations of Oneida County residents. For more information about the Land and Water Conservation Department please visit www.oclw.org.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	Land & Water Conservation
COJ	Conservation & UW Extension Education
Budget Year	2027

Goal	State goal; should be short and concise.
1. Protect and enhance wetlands, groundwater, and surface water quality 2. Increase our community's level of natural resource knowledge and inspire stewardship 3. Protect native species, habitats, and landscapes from invasive species	

COJ	Summarize COJ support / feedback regarding stated goal.

Strategy	Explain budget year strategies to accomplish goal.
Apply for grants to accomplish program goals. Work with partners to collaborate on grant projects.	

Resources	Provide detail on resources necessary to implement strategies.
Hire staff to perform field work. This will allow management to work on project development and grant writing.	

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.
Some projects have timelines of one year, others have multi-year timelines. We have a 5-year work plan that outlines five goals with their corresponding objectives, activities, and measurement tools.	

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

***Purpose:** Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.*

	Description
Department(s)	Land & Water Conservation
COJ	Conservation UW Extension Education
Est. for Year End Date	12/31/2027

Variance	Discuss any signficiant variances in year-end estimate vs. budget
REVENUE: #1 Projected year end estimate for State Aid-Plan Implementation (56140) is lower than expected due to projects being implemented in 2027 instead of 2026. This results in a carryover of $38,000 into the 2027 budget. #2 Projected year end estimate is somewhat lower in State Aid-Aquatic Invasive (56144) account, however the difference is reflected in Donations. EXPENSE: #1 Projected year end estimate for Educational Supplies (56140) is lower than expected. This amount is grant related and will be carried over into 2027 to complete grant project. #2 Projected year end estimate for Land & Water Plan Implementation (56140) is lower than expected. Projects will be completed in 2027 instead of 2026. Cost share payouts will occur in 2027.	

Misc.	If applicable, use this area to provide additional information

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Purpose: Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Land & Water Conservation
COJ	Conservation & UW Extension Education
Budget Year	1/1/2027 - 12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	No
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	No

Revenues	Discuss any variances from prior year budget.
We received an increase in Dept. of Ag. (DATCP) staffing grant, although the cost share grant program showed a slight decrease (2026 wording)	

Expenses	Discuss any variances from prior year budget.
Increases in wages and benefits for full-time staff, but offset almost completely by the above increase in DATCP staffing grant. Other supplies and expenses category shows a 128.93% increase, but this is due to an increase in grant funding, county levy is not affected.	

Oneida County

2027 BUDGET FORM

MANDATED SERVICES LOSS OF FUNDING

Purpose: Identify mandated service and / or program subject to anticipated loss or reduction in federal, state, or other non-tax levy funding.

	Description
Department(s)	Land & Water Conservation
COJ	Conservation UW Extension Education
Budget Year	2027

Service / Program	Describe mandated service or program. *(statutory reference if applicable)*
no loss in state or federal funding	

COJ	Summarize COJ feedback regarding service or program.

Fiscal Impact	Describe current year funding source & amount.

Department Cuts	Provide detail on non-mandated budget cuts to shift funds.

Subsidy Justification	Justify inceased tax levy subsidy to offset funding losses.

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	Land & Water Conservation
COJ	Conservation UW Extension Education
Budget Year	2027

Service / Program	Describe non-mandated service or program.
AIS Program = LTE staff and all non-personnel costs for this program are grant funded. Program is managed by the AIS Coordinator/Conservation Technician. The AIS Coordinator/Conservation Tecnician position is partially funded by DATCP staffing monies. An increase in DATCP grant funding has allowed the AIS program to increase only $546 from 2026.	

COJ	Summarize COJ feedback regarding service or program.

Fiscal Impact	Describe current year funding source & amount.
DATCP staffing grant applied to AIS program: $45,679; CBCW grant pays for boat inspectors: $20,052; LMPN contract monies pay for AIS field staff: $22,003	

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.
No budget cuts, revenue increased	

Service Impact	Explain the operational and service impact if budget cut occurs.
If program/position is eliminated, reduction in grants to county will occur. Staffing grant monies will be significantly reduced (estimated at $70,000). In addition, AIS grant monies would be lost (approx. $42,000). If the AIS Coordinator/Conservation Technician position is cut, the AIS program would be dissolved. The program could not be absorbed by the one staff member in the Department. In addition, the County Cost Share program would be affected, resulting in the loss of cost share funds coming into the county (estimated at $20,000).	

Misc.	If applicable, use this area to provide additional information.

LAND CONSERVATION, DEPT 50

TITLE	2023	2024	2025	2026	2027 PROPOSED	CHANGE
AIS COORDINATOR	1.00	1.00	1.00	1.00	1.00	-
COUNTY CONSERVATIONIST	1.00	1.00	1.00	1.00	1.00	-
LTE - VARIOUS PROGRAM TITLES	2.75	2.75	2.75	2.79	2.79	-
TOTAL	4.75	4.75	4.75	4.79	4.79	-

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - LAND CONSERVATION DEPT 50							
LINE ITEM DETAIL							
101.50.56140.435801	STATE AID-CONSERVATION AIDS (R)	185,389.00	169,415.00	1.09	169,415.00	139,723.00	130,878.00
101.50.56140.435804	STATE AID-PLAN IMPLEMENTATIO (R)	68,000.00	78,700.00	0.86	40,700.00	37,079.47	21,518.68
101.50.56140.435813	STATE AID OTHER CONSERV GRAN (R)	24,588.00	44,664.00	0.55	44,664.00	52,152.91	12,141.46
101.50.56140.468104	PUBLIC CHGS-EQUIPMENT RENTAL (R)	-	-	-	-	60.00	80.00
101.50.56140.468107	P/C-RESTORE/EROSION PLAN (R)	-	-	-	-	-	-
101.50.56140.468108	P/C-RESTORE/EROSION REVIEW (R)	-	-	-	-	-	-
101.50.56140.468200	PUBLIC CHGS-SOIL MAPS (R)	-	-	-	-	-	-
101.50.56140.468204	PUBLIC CHGS-FORFEIT DEPOSITS (R)	-	-	-	-	-	-
101.50.56140.472114	INTERGOV CHGS-PROJECT ASSIST (R)	-	-	-	-	6,263.52	-
101.50.56140.473700	INTERGOV CHGS-LAND CONSERVAT (R)	-	-	-	-	-	-
101.50.56140.485100	DONATIONS (R)	-	-	-	-	1,860.00	2,610.00
101.50.56140.485515	CONTRIBUTION-CONSERVATION (R)	-	-	-	-	-	-
101.50.56140.489150	REIMBURSEMENT OF EXPENDITURE (R)	-	-	-	-	20.00	3,100.00
101.50.56140.493028	APPL CONT APPR-SOIL MAPS (R)	-	-	-	-	-	-
101.50.56140.493097	APPL CONT APPR- L & W DNR ADV (R)	-	-	-	-	-	-
101.50.56142.435803	STATE AID-WILDLIFE DAMAGE (R)	39,302.00	38,087.00	103%	38,087.00	26,060.45	45,057.55
101.50.56144.435812	STATE AID-AQUATIC INVASIVE (R)	42,055.00	44,055.00	95%	42,722.43	47,482.08	43,881.33
101.50.56144.435813	0 (R)	-	-	0%	-	-	-
101.50.56144.468202	PUB CHGS-AQUATIC INVASIVE SP (R)	-	-	0%	-	-	-
101.50.56144.485100	DONATIONS (R)	2,000.00	-	100%	2,000.00	2,000.00	2,000.00
101.50.56144.489150	REIMBURSEMENT OF EXPENDITURE (R)	-	-	0%	-	-	-
101.50.56144.493096	APPL CONT APPR-AIS PROGRAM (R)	-	-	0%	-	-	-
101.42.55620.493025	APPL CONT APPR-UWEX STATE (R)	-	-	0%	-	-	-
101.42.55620.493100	APPL CONT APPR-UWEX DONATIONS (R)	-	-	0%	-	-	-
	TOTAL REVENUE	**361,334.00**	**374,921.00**	**96%**	**337,588.43**	**312,701.43**	**261,267.02**
101.50.56140.511101	SALARIES-PERM EMPLOYEE (E)	90,022.00	85,200.00	106%	85,200.00	82,511.19	79,464.39
101.50.56140.511102	WAGES-PERM EMPLOYEE (E)	-	-	0%	-	-	-
101.50.56140.511103	OVERTIME WAGES (E)	-	-	0%	-	-	-
101.50.56140.511104	WAGES-PART-TIME EMPLOYEE (E)	-	-	0%	-	-	-
101.50.56140.511105	WAGES-LIMITED TERM EMPLOYEE (E)	49,534.00	56,781.00	87%	56,781.00	48,301.06	43,642.33
101.50.56140.512001	SOCIAL SECURITY (E)	10,691.00	10,866.00	98%	10,866.00	9,624.85	9,042.15
101.50.56140.512002	RETIREMENT-EMPLOYER'S SHARE (E)	6,500.00	6,100.00	107%	6,100.00	5,529.35	5,484.08
101.50.56140.512004	HEALTH/DENTAL INSURANCE (E)	13,500.00	16,000.00	84%	16,000.00	14,101.23	10,892.51
101.50.56140.512005	LIFE INSURANCE (E)	600.00	600.00	100%	500.00	424.06	308.63

101.50.56140.512006	WORKER'S COMPENSATION (E)	4,343.00	4,397.00	99%	4,397.00	2,802.62	2,393.62
101.50.56140.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.50.56140.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.50.56140.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
101.50.56140.521901	OTHER PROFESSIONAL SERVIC (E)	-	-	0%	-	(28.00)	-
101.50.56140.522005	TELEPHONE AND FAX (E)	1,100.00	1,400.00	79%	1,400.00	889.66	1,108.50
101.50.56140.523205	SOFTWARE MAINTENANCE (E)	-	-	0%	-	-	-
101.50.56140.523295	INFO TECH SUBSCRIPTION (E)	-	-	0%	-	-	-
101.50.56140.523323	REPAIR OF RENTAL EQUIPMENT (E)	200.00	200.00	100%	200.00	-	-
101.50.56140.531101	POSTAGE AND BOX RENT (E)	250.00	250.00	100%	250.00	344.32	133.17
101.50.56140.531102	PRINTING AND DUPLICATION (E)	50.00	50.00	100%	50.00	-	-
101.50.56140.531103	CENTRAL PURCHASING (E)	440.00	500.00	88%	500.00	115.49	279.36
101.50.56140.531203	MEMBERSHIP DUES (E)	2,660.00	2,400.00	111%	2,400.00	2,301.89	2,263.98
101.50.56140.531204	ADVERTISING (E)	100.00	-	100%	-	-	-
101.50.56140.531301	TRAINING/CONFERENCE FEES (E)	1,200.00	1,200.00	100%	1,200.00	641.94	737.50
101.50.56140.531302	EMPLOYEE AUTO ALLOWANCE (E)	2,500.00	3,052.00	82%	3,052.00	2,236.08	1,406.13
101.50.56140.531303	NON-EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	-
101.50.56140.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.50.56140.531305	MEALS LODGING & MISC TRAVEL (E)	800.00	800.00	100%	800.00	517.00	384.00
101.50.56140.531406	EDUCATIONAL SUPPLIES (E)	1,400.00	2,500.00	56%	2,000.00	260.18	222.38
101.50.56140.531451	ANCHOR CHAIN SCARIFIRE (E)	-	-	0%	-	-	-
101.50.56140.531453	WORKSHOPS/PROGRAMS (E)	900.00	900.00	100%	900.00	149.90	28.91
101.50.56140.531482	LAND & WATER PLAN IMPLEMENTA (E)	68,750.00	79,700.00	86%	40,950.00	48,086.45	21,518.68
101.50.56140.531703	EQUIPMENT RENTAL (E)	-	-	0%	-	-	-
101.50.56140.531901	OTHER SUPPLIES & EXPENSES (E)	1,337.00	1,037.00	129%	1,037.00	1,084.89	738.68
101.50.56140.581216	GRANT TO CONSERVATION CONGRESS (E)	2,500.00	2,500.00	100%	2,500.00	1,674.23	-
101.50.56140.582001	PRIZES AND AWARDS (E)	830.00	830.00	100%	830.00	2,557.39	3,279.34
101.50.56140.583001	BAD DEBT EXPENSES (E)	-	-	0%	-	-	-
101.50.56140.583200	SUBSCRIPTION CLEAR - CHG ACCTG (E)	-	-	0%	-	-	-
101.50.56142.511102	WAGES-PERM EMPLOYEE (E)	-	-	0%	-	-	-
101.50.56142.511105	WAGES-LIMITED TERM EMPLOYEE (E)	421.00	396.00	106%	396.00	362.00	253.00
101.50.56142.512001	SOCIAL SECURITY (E)	33.00	30.00	110%	30.00	-	20.00
101.50.56142.512005	LIFE INSURANCE (E)	30.00	60.00	50%	60.00	-	49.19
101.50.56142.512006	WORKER'S COMPENSATION (E)	7.00	10.00	70%	10.00	1.00	1.00
101.50.56142.521901	OTHER PROFESSIONAL SERVICES (E)	31,669.00	30,455.00	104%	30,455.00	18,684.97	26,672.79
101.50.56142.531101	POSTAGE AND BOX RENT (E)	5.00	2.00	250%	2.00	-	-
101.50.56142.531102	PRINTING AND DUPLICATION (E)	5.00	2.00	250%	2.00	-	-
101.50.56142.531302	EMPLOYEE AUTO ALLOWANCE (E)	1,768.00	1,768.00	100%	1,768.00	4,002.19	4,410.11
101.50.56142.531473	ABATEMENT EXPENSES (E)	3,364.00	3,364.00	100%	3,364.00	1,471.56	12,565.31
101.50.56142.531483	DEER PROCESSING (E)	2,000.00	2,000.00	100%	2,000.00	1,540.00	1,090.00
101.50.56144.511102	WAGES-PERM EMPLOYEE (E)	71,011.00	68,900.00	103%	68,900.00	65,386.86	62,285.59

101.50.56144.511103	OVERTIME WAGES (E)	-	-	0%	-	-	-
101.50.56144.511105	WAGES-LIMITED TERM EMPLOYEE (E)	36,224.00	36,224.00	100%	36,224.00	34,426.50	35,288.00
101.50.56144.512001	SOCIAL SECURITY (E)	8,215.00	8,073.00	102%	8,073.00	7,465.72	7,089.38
101.50.56144.512002	RETIREMENT-EMPLOYER'S SHARE (E)	5,200.00	5,000.00	104%	5,000.00	4,381.84	4,298.57
101.50.56144.512004	HEALTH/DENTAL INSURANCE (E)	14,000.00	16,000.00	88%	16,000.00	11,716.91	11,474.69
101.50.56144.512005	LIFE INSURANCE (E)	500.00	500.00	100%	400.00	337.67	262.47
101.50.56144.512006	WORKER'S COMPENSATION (E)	3,790.00	3,837.00	99%	3,837.00	2,567.67	2,225.01
101.50.56144.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.50.56144.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.50.56144.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
101.50.56144.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
101.50.56144.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	59.35
101.50.56144.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	-	-
101.50.56144.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	-
101.50.56144.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	320.00	615.00
101.50.56144.531302	EMPLOYEE AUTO ALLOWANCE (E)	3,000.00	3,000.00	100%	3,000.00	2,917.04	2,711.35
101.50.56144.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.50.56144.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	-	600.76
101.50.56144.531406	EDUCATIONAL SUPPLIES (E)	-	-	0%	-	3,635.60	77.60
101.50.56144.531453	WORKSHOPS/PROGRAMS (E)	-	-	0%	-	47.40	-
101.50.56144.531701	RENTS AND LEASES (E)	-	-	0%	-	-	-
101.50.56144.531703	EQUIPMENT RENTAL (E)	-	-	0%	-	-	-
101.50.56144.531901	OTHER SUPPLIES & EXPENSES (E)	761.00	621.00	123%	1,089.80	615.60	580.62
101.50.56144.582001	PRIZES AND AWARDS (E)	-	-	0%	-	300.00	341.44
	TOTAL EXPENDITURES	442,210.00	457,505.00	97%	418,523.80	384,306.31	356,299.57

2027

Public Works

PROPOSED BUDGET

SECTION 9

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

HIGHWAY DEPARTMENT 22
The Highway Department is responsible for maintaining approximately 160 miles of State Highway and approximately 172 miles of County Truck Highway, as well as overseeing and administering road construction projects on County Highways. Maintenance includes snow plowing, salting, sanding and brining, installing snow fence, road resurfacing, shoulder repair, drainage, sign repair and replacement, guardrail repair and replacement, pavement patching, crack sealing, mowing, brush and tree removal, and traffic control for emergency purposes. The department issues driveway, overweight and oversize, and utility permits and is also responsible for administering the Adopt-A-Highway program for the county and the state. The department assists the Wisconsin Department (WisDOT) of Transportation with administering the Local Road Improvement Program with municipalities in Oneida County and also oversees the Town Culvert Aid program available for towns within Oneida County.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	Highway
COJ	Public Works
Budget Year	2027

Goal	State goal; should be short and concise.
Experiment with both county and state plow routes to find efficiencies while maitaining level of service.	

COJ	Summarize COJ support / feedback regarding stated goal.
Work with the committee to develop a winter maintenance policy. Ideas regarding changing winter maintenance routes were presented at committee meetings with support from the committee to experiment and try different tactics.	

Strategy	Explain budget year strategies to accomplish goal.
The department eliminated one state plow route and reconfigured county plow routes, switched one county plow route from salt to salt/sand and working to develop a winter maintenance policy that defines the expected level of service. Individual route costs are tracked for comparision.	

Resources	Provide detail on resources necessary to implement strategies.
The department will utilize current resources available: winter materials and equipment.	

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.
The plan is to implement training tactics and utilize specialty equipment. Adjustments may be made as the winter goes on. It may turn out that the level of service cannot be maintained, but this is an attempt to lower costs and improve efficiencies.	

Misc.	If applicable, use this area to provide additional information.
A bridge replacement on CTH D may begin in March of 2028. A road closure in the middle of a plow route may cause additional routes to shift.	

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	Highway
COJ	Public Works
Budget Year	2027

Goal	State goal; should be short and concise.
Continue moving forward with the long range plan for Highway facility improvements and upgrades.	

COJ	Summarize COJ support / feedback regarding stated goal.
No comments. This topic has been discussed at length over the previous two years.	

Strategy	Explain budget year strategies to accomplish goal.
Work with Public Works Committee to define long range plan. Work with Executive Committee to determine funding sources for improvements needed.	

Resources	Provide detail on resources necessary to implement strategies.
Utilize consultants for design work, project management and scheduling.	

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.
By the end of 2026, a long range improvement plan should be in place. This plan, once established, will create a path forward even if there are changes in department staffing or committee members. Improvements to the facility will help create a safe and more efficient work environment.	

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

Purpose: Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Highway
COJ	Public Works
Est. for Year End Date	12/31/2026

Variance	Discuss any signficiant variances in year-end estimate vs. budget

Anticipated to be over budget in Admin 710.22.53111 due to increased interest expenses and Machinery rental. Anticipate to be over budget in Other 710.22.53340 revenue due to increased work for other departments. Anticipated to be over budget for State misc account 710.22.53323. These jobs are never guarenteed and are not anticipated at budget time. Anticipated to be under budget in Construction 710.22.53318 due to construction cost coming in lower than anticipated. Anticipated to be over budget for Winter Maintenance 710.22.53312 primarily due to increased material usage, equipment cost and wages. Anticipate to be under budget in General Maintenance 710.22.53311 due to more work performed on Winter maintenance, State work and work for other departments. Anticipate to be under budget in County Bridge 710.22.53181 as two bridge projects were delayed until 2028 and only incurred design costs.

Misc.	If applicable, use this area to provide additional information

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

***Purpose:** Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.*

	Description
Department(s)	Highway
COJ	Public Works
Budget Year	1/1/2027 - 12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	Yes
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	No

Revenues	Discuss any variances from prior year budget
Revenues can vary significantly from year to year depending on the type of winter season experienced. The department sees increased revenue after and during a harsh winter due to the sale of salt/sand. Depending on the severity of the winter, the department may see a variance in those revenues in 2027. Revenues are also impacted by overall budgets and the amount of work the department can perform. If normal county and state budgets are supplemented by Gen Funds (county) or DMAs (state) then the department can anticipate higher revenues. it is anticipated that the State Maintenance contract will increase slightly for 2027 resulting in increased revenues. The department has also contracted to perform maintenance duties for the Town of Woodboro.	

Expenses	Discuss any variances from prior year budget.
Construction expenses will may increase in 2027 as an additional $450,000 in matching STP funds will likely be needed in addition to the planned projects. The department continues to see increases in equipment purchases in addition to massive increases to fuel and repair parts. Road supplies such as, gravel and asphalt also continue to increase.	

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	Highway
COJ	Public Works
Budget Year	2027

Service / Program	Describe non-mandated service or program.
The Adopt-A-Highway program is not mandated.	

COJ	Summarize COJ feedback regarding service or program.
The committee was not supportive of eliminating the Adopt-A-Highway program.	

Fiscal Impact	Describe current year funding source & amount.
The fiscal impact varies by year depending how many groups participate and sign up. The department could save around $5,000 per year by not picking up bags of garbage and purchasing signs and supplies for the groups. There is not a specific line item in the budget for this program.	

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.
The department would look to maintain request level. The funding would be shifted to other maintenance activities.	

Service Impact	Explain the operational and service impact if budget cut occurs.
The Adopt-A-Highway groups pick up trash on the county system. If the program is not sponsored, there are two scenarios: trash remains and builds up in ditch lines on the county highways or the department is directed to do the trash pick up. If the department does trash pick up, the new costs would greatly outway the savings.	

Misc.	If applicable, use this area to provide additional information.

HIGHWAY, DEPT 22

TITLE	2023	2024	2025	2026	2027 PROPOSED	CHANGE
EQUIPMENT OPERATOR	11.00	20.00	20.00	20.00	20.00	
FINANCE SPECIALIST	1.00	1.00	1.00	1.00	1.00	
FINANCE TECHNICIAN	1.00	1.00	1.00	1.00	1.00	
HIGHWAY COMMISSIONER	1.00	1.00	1.00	1.00	1.00	
HIGHWAY FOREPERSON	2.00	2.00	2.00	2.00	2.00	
LTE - LABORER	1.00	1.00	1.00	1.25	1.68	
MECHANIC	2.00	2.00	2.00	2.00	2.00	
MECHANIC / EQUIP OPERATOR	6.00	-	-	-	-	
SIGN PAINTER	1.00	-	-	-	-	
SUPERINTENDENT PATROL HIGHWAY	1.00	1.00	1.00	1.00	1.00	
SUPERINTENDENT SHOP	1.00	1.00	1.00	1.00	1.00	
TOTAL	28.00	30.00	30.00	30.25	30.68	

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - ROADS DEPT 210							
LINE ITEM DETAIL							
210.22.53110.411100	GENERAL PROPERTY TAXES (R)	3,210,372.00	1,816,355.00	177%	-	1,631,896.00	2,453,796.00
210.22.53110.435340	STATE AID-LOCAL RD IMPROVMNT (R)	6,286.19	6,152.00	102%	-	-	6,151.82
210.22.53110.493210	FUND BAL APP-HWY SPECIAL REV (R)	-	225,000.00	0%	-	-	-
210.22.53301.435310	STATE AID-TRANSPORTATION AID (R)	1,102,408.00	1,073,656.00	103%	-	1,073,561.52	1,114,390.31
210.22.53301.493261	FUND BAL APP-CO MAINTENANCE (R)	-	251,280.00	0%	-	-	-
210.22.53302.493264	FUND BAL APP-CO RD CONSTRUCT (R)	-	113,218.00	0%	-	-	-
210.22.53303.435330	STATE AID-FED AID SECONDARY (R)	-	-	0%	-	-	-
210.22.53303.493265	FUND BAL APP-FED AID SECONDA (R)	-	15,000.00	0%	-	-	-
210.22.53304.435311	STATE AID-OTHER HIGHWAY (R)	-	-	0%	-	-	-
210.22.53304.493262	FUND BAL APP-HWY IMPROVEMENT (R)	-	-	0%	-	-	-
210.22.53306.435311	STATE AID-OTHER HIGHWAY (R)	245,000.00	-	100%	-	386,928.06	-
210.22.53306.493266	FUND BAL APP-CO HWY IMP DISC (R)	-	-	0%	-	-	-
	TOTAL REVENUE	**4,564,066.19**	**3,500,661.00**	**130%**	**-**	**3,092,385.58**	**3,574,338.13**
101.22.52140.531901	OTHER SUPPLIES & EXPENSES (E)	1,900.00	1,900.00	100%	-	1,889.24	1,899.39
210.22.53110.531901	OTHER SUPPLIES & EXPENSES (E)	213,907.00	194,072.00	110%	-	152,856.64	122,545.53
210.22.53110.531902	RECORDS & REPORTS EXPENSE (E)	-	-	0%	-	-	-
210.22.53178.699103	ROAD IMPROVEMENTS (E)	-	375,000.00	0%	-	183,869.54	41,795.43
210.22.53178.699702	R&R ROADWAYS (E)	-	-	0%	-	-	-
210.22.53180.493260	FUND BAL APP-BRIDGE AID (R)	-	36,100.00	0%	-	-	-
210.22.53180.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	-	-
210.22.53180.699103	ROAD IMPROVEMENTS (E)	-	273,659.00	0%	-	53,971.80	16,676.00
210.22.53180.699702	R&R ROADWAYS (E)	-	-	0%	-	-	-
210.22.53301.523103	REPAIR AND MAINT-STREETS (E)	2,396,522.00	2,174,936.00	110%	-	2,130,600.28	1,858,511.66
210.22.53302.699103	ROAD IMPROVEMENTS (E)	1,600,000.00	1,704,094.00	94%	-	1,363,475.27	1,291,352.65
210.22.53303.523103	ROAD IMPROVEMENTS (E)	-	-	0%	-	-	-
210.22.53303.699103	ROAD IMPROVEMENTS (E)	525,000.00	65,000.00	808%	-	424,194.14	3,417.33
210.22.53304.699103	ROAD IMPROVEMENTS (E)	-	100,000.00	0%	-	245,323.00	-
210.22.53304.699702	R&R ROADWAYS (E)	-	-	0%	-	-	-
210.22.53306.699103	ROAD IMPROVEMENTS (E)	575,000.00	50,000.00	1150%	-	340,823.00	433,033.52
210.22.53306.699702	R&R ROADWAYS (E)	-	-	0%	-	-	-
	TOTAL EXPENDITURES	**5,312,329.00**	**4,974,761.00**	**107%**	**-**	**4,897,002.91**	**3,769,231.51**

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - HIGHWAY DEPT 710							
LINE ITEM DETAIL							
710.22.53111.461303	PUBLIC CHGS-HWY DEPT PERMITS (R)	15,000.00	15,000.00	100%	12,000.00	12,450.00	-
710.22.53111.474310	LOCAL DEPT CHGS-ADMINISTRAT (R)	213,907.00	179,072.00	119%	156,000.00	152,856.64	124,745.53
710.22.53111.489150	REIMBURSEMENT OF EXPENDIT (R)	-	-	0%	-	-	-
710.22.53111.493710	FUND BAL APP-HWY INTERNAL SV (R)	-	64,373.00	0%	-	-	-
210.22.53301.493261	FUND BAL APP-CO MAINTENANCE (R)	-	251,280.00	0%	-	-	-
710.22.53181.474390	LOCAL DEPT CHGS-COUNTY BRIDG (R)	-	375,000.00	0%	100,000.00	183,869.54	41,795.43
710.22.53182.474350	LOCAL DEPT CHGS-BRIDGE AID (R)	-	273,659.00	0%	300,000.00	53,971.80	16,676.00
710.22.53192.472390	INTERGOV CHGS-RADIO & GPL IN (R)	5,000.00	4,400.00	114%	5,000.00	4,352.94	4,413.74
710.22.53193.472390	INTERGOV CHGS-RADIO & GPL IN (R)	6,500.00	6,500.00	100%	5,000.00	4,199.02	5,266.92
710.22.53200.472310	INTERGOV CHGS-HWY REVENUES (R)	-	-	0%	-	-	-
710.22.53231.483300	SALE OF HWY MATERIAL & SU (R)	-	-	0%	-	-	-
710.22.53231.483400	SALE OF SALVAGE & WASTE PROD (R)	-	-	0%	-	-	-
710.22.53231.484100	INSURANCE RECOVERIES (R)	-	-	0%	-	6,977.20	-
710.22.53231.489100	MISCELLANEOUS REVENUES (R)	-	-	0%	-	-	-
710.22.53270.482100	RENT OF OTHER FACILITIES (R)	-	-	0%	-	-	400.00
710.22.53311.474320	LOCAL DEPT CHGS-CO ROAD MAIN (R)	1,574,097.00	1,494,385.00	105%	1,532,571.00	1,262,485.09	1,347,628.64
710.22.53312.474320	LOCAL DEPT CHGS-CO ROAD MAIN (R)	822,425.00	680,551.00	121%	-	868,115.19	510,883.02
710.22.53313.474380	LOCAL DEPT CHGS-CHIP-DISCRET (R)	575,000.00	50,000.00	1150%	216,000.00	340,823.00	433,033.52
710.22.53316.474360	LOCAL DEPT CHGS-CO HWY IMP (R)	-	100,000.00	0%	-	245,323.00	-
710.22.53318.474330	LOCAL DEPT CHGS-CO ROAD CONS (R)	1,600,000.00	1,704,094.00	94%	1,141,973.00	1,363,475.27	1,291,352.65
710.22.53319.474340	LOCAL DEPT CHGS-FED AID SEC (R)	450,000.00	65,000.00	692%	65,000.00	424,194.14	3,417.33
710.22.53319.489140	REIMB PRIOR YR EXPENDITUR (R)	-	-	0%	-	-	-
710.22.53321.472300	INTERGOV CHGS-TRANS-STATE (R)	1,725,442.00	1,693,753.00	102%	1,934,847.00	1,575,797.09	1,448,975.16
710.22.53321.485516	CONTRIBUTION-PUBLIC WORKS (R)	-	-	0%	-	-	-
710.22.53323.472300	INTERGOV CHGS-TRANS-STATE (R)	-	-	0%	-	-	-
710.22.53323.472350	INTERGOV CHGS-STATE REVENUE (R)	210,598.00	171,839.00	123%	-	385,343.10	204,104.87
710.22.53330.473300	INTERGOV CHGS-TRANS-LOCAL (R)	343,071.00	302,386.00	113%	-	270,865.39	206,195.89
710.22.53340.474315	LOCAL DEPT CHGS-OTHER DEPT (R)	248,538.00	225,332.00	110%	-	352,088.01	151,406.16
	TOTAL REVENUE	**7,789,578.00**	**7,656,624.00**	**102%**	**5,468,391.00**	**7,507,186.42**	**5,790,294.86**
710.22.53111.511110	WAGE ALLOCATIONS (E)	249,300.00	230,000.00	108%	225,000.00	234,736.11	223,744.31
710.22.53111.511301	COMMITTEE PER DIEM (E)	4,000.00	4,000.00	100%	4,000.00	3,817.50	3,502.72
710.22.53111.512090	EMPLOYEE BENEFITS ALLOCATION (E)	144,046.00	125,925.00	114%	122,000.00	121,963.38	123,375.35
710.22.53111.513402	COST ALLOC-ADMINISTRATION (E)	-	-	0%	-	-	-
710.22.53111.531101	POSTAGE AND BOX RENT (E)	700.00	700.00	100%	500.00	918.62	471.71

710.22.53111.531103	CENTRAL PURCHASING (E)	2,500.00	2,500.00	100%	1,200.00	1,106.34	1,112.30
710.22.53111.531203	MEMBERSHIP DUES (E)	700.00	700.00	100%	830.00	345.00	345.00
710.22.53111.531301	TRAINING/CONFERENCE FEES (E)	4,000.00	4,000.00	100%	4,000.00	4,303.30	3,714.70
710.22.53111.531302	EMPLOYEE AUTO ALLOWANCE (E)	4,000.00	4,000.00	100%	3,000.00	2,815.07	3,026.61
710.22.53111.531304	MEALS-TAXABLE (E)	100.00	100.00	100%	100.00	-	-
710.22.53111.531305	MEALS LODGING & MISC TRAVEL (E)	500.00	500.00	100%	500.00	-	82.00
710.22.53111.531490	OTHER OPERATING SUPPLIES (E)	-	100.00	0%	100.00	-	-
710.22.53111.531704	MACHINERY RENTAL (E)	9,000.00	250.00	3600%	7,500.00	-	201.21
710.22.53111.531705	SHOP OVERHEAD (E)	500.00	500.00	100%	500.00	641.88	2,789.03
710.22.53111.531759	OTHER INSURANCE (E)	-	-	0%	-	-	-
710.22.53111.531791	PROVISION FOR DEPRECIATION (E)	8,300.00	6,000.00	138%	4,200.00	87.00	5,719.13
710.22.53111.531901	OTHER SUPPLIES & EXPENSES (E)	20,000.00	20,000.00	100%	20,000.00	21,338.50	22,492.03
710.22.53111.531902	RECORDS & REPORTS EXPENSE (E)	-	-	0%	-	-	-
710.22.53111.531974	AMORT EXPENSE SUBSCRIPTIONS (E)	-	-	0%	-	-	-
710.22.53111.572004	OTHER INTEREST (E)	20,000.00	4,000.00	500%	-	2,898.35	-
710.22.53111.572006	INT EXPENSE SUBSCRIPTIONS (E)	-	-	0%	-	-	-
710.22.53181.511110	WAGE ALLOCATIONS (E)	-	8,800.00	0%	-	-	1,100.80
710.22.53181.512090	EMPLOYEE BENEFITS ALLOCATION (E)	-	4,818.00	0%	-	-	738.09
710.22.53181.521501	ARCHITECTURAL & ENGINEERING (E)	-	50,000.00	0%	30,000.00	20,542.41	39,207.27
710.22.53181.523390	SUNDRY PURCHASED SERVICES (E)	-	290,882.00	0%	25,000.00	163,327.13	102.65
710.22.53181.531601	ROADWAY SUPPLIES (E)	-	-	0%	-	-	-
710.22.53181.531704	MACHINERY RENTAL (E)	-	500.00	0%	-	-	646.62
710.22.53181.699103	ROAD IMPROVEMENTS (E)	-	-	0%	-	-	-
710.22.53181.699701	RIGHT-OF WAY PURCHASE (E)	-	20,000.00	0%	5,000.00	-	-
710.22.53181.699702	R&R ROADWAYS (E)	-	-	0%	-	-	-
710.22.53182.699103	ROAD IMPROVEMENTS (E)	-	273,659.00	0%	300,000.00	88,721.80	16,676.00
710.22.53182.699702	R&R ROADWAYS (E)	-	-	0%	-	-	-
710.22.53191.511110	WAGE ALLOCATIONS (E)	85,000.00	95,000.00	89%	95,000.00	89,406.00	91,791.33
710.22.53191.512090	EMPLOYEE BENEFITS ALLOCATION (E)	49,113.00	52,013.00	94%	52,000.00	46,273.86	49,031.08
710.22.53191.522005	TELEPHONE AND FAX (E)	1,700.00	2,301.00	74%	2,200.00	1,803.69	1,662.51
710.22.53191.531301	TRAINING/CONFERENCE FEES (E)	500.00	500.00	100%	500.00	98.00	-
710.22.53191.531704	MACHINERY RENTAL (E)	12,000.00	11,500.00	104%	11,500.00	11,255.30	11,810.40
710.22.53191.531902	RECORDS & REPORTS EXPENSE (E)	6,867.00	5,615.00	122%	5,615.00	-	-
710.22.53191.599100	WISDOT RECOVERY (E)	(124,144.00)	(133,294.00)	93%	(133,294.00)	-	-
710.22.53192.523203	MACY AND EQUIP SVC CONTRACTS (E)	6,500.00	5,000.00	130%	6,500.00	7,113.26	4,008.32
710.22.53192.531506	CONSUMABLE TOOLS (E)	12,000.00	12,000.00	100%	12,000.00	14,796.86	-
710.22.53192.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	-	-
710.22.53193.531753	PUBLIC LIABILITY (E)	15,000.00	15,000.00	100%	15,000.00	15,674.85	5,939.24
710.22.53210.511101	SALARIES-PERM EMPLOYEE (E)	295,600.00	304,600.00	97%	290,000.00	322,788.91	292,408.42
710.22.53210.511102	WAGES-PERM EMPLOYEE (E)	1,795,000.00	1,740,900.00	103%	1,600,000.00	1,546,137.85	1,514,770.14
710.22.53210.511103	OVERTIME WAGES (E)	105,000.00	100,000.00	105%	100,000.00	66,968.13	30,942.20

710.22.53210.511105	WAGES-LIMITED TERM EMPLOYEE (E)	79,800.00	86,300.00	92%	60,000.00	65,265.49	59,733.09
710.22.53210.511106	COMPENSATORY PAY (E)	-	-	0%	-	-	-
710.22.53210.511107	CALL PAY (E)	60,000.00	56,500.00	106%	55,000.00	46,640.20	37,316.52
710.22.53210.511108	EMPLOYEE TRAINING PAY (E)	-	-	0%	-	-	-
710.22.53210.511109	SHIFT DIFFERENTIAL (E)	3,500.00	3,500.00	100%	3,500.00	3,018.52	65.58
710.22.53210.511110	WAGE ALLOCATIONS (E)	(2,341,966.00)	(2,291,800.00)	102%	(1,890,000.00)	(2,015,266.48)	(1,934,580.16)
710.22.53210.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
710.22.53210.511201	SICK LEAVE PAY (E)	-	-	0%	-	-	-
710.22.53210.511202	VACATION PAY (E)	201,775.00	220,000.00	92%	130,000.00	139,336.88	205,895.09
710.22.53210.511204	HOLIDAY PAY (E)	6,000.00	5,000.00	120%	7,000.00	6,683.44	2,539.12
710.22.53210.511205	HOLIDAY WORKED PAY (E)	3,066.00	-	100%	5,500.00	4,702.01	764.67
710.22.53210.511208	ACCRUED COMPENSATED ABSENCES (E)	-	-	0%	-	(19,622.41)	30,483.00
710.22.53210.511209	OTHER LEAVE WITH PAY (E)	4,000.00	4,000.00	100%	4,000.00	3,700.50	3,467.68
710.22.53210.512001	SOCIAL SECURITY (E)	186,500.00	196,600.00	95%	175,000.00	152,391.03	144,874.91
710.22.53210.512002	RETIREMENT-EMPLOYER'S SHARE (E)	164,000.00	159,000.00	103%	151,000.00	133,725.42	124,331.01
710.22.53210.512003	RETIREMENT-EMPLOYEE'S SHARE (E)	-	-	0%	-	-	-
710.22.53210.512004	HEALTH/DENTAL INSURANCE (E)	557,013.00	449,500.00	124%	595,000.00	458,351.98	437,024.25
710.22.53210.512005	LIFE INSURANCE (E)	13,100.00	13,000.00	101%	6,500.00	5,217.55	4,927.81
710.22.53210.512006	WORKER'S COMPENSATION (E)	74,900.00	73,100.00	102%	45,000.00	47,114.05	65,318.89
710.22.53210.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
710.22.53210.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
710.22.53210.512011	CLOTHING AND UNIFORMS (E)	3,000.00	2,500.00	120%	2,500.00	2,190.09	1,086.08
710.22.53210.512017	RETIREE HEALTH INSURANCE (E)	24,480.00	20,000.00	122%	4,080.00	-	5,090.00
710.22.53210.512018	CASH IN LIEU OF HEALTH INS (E)	25,000.00	25,000.00	100%	19,000.00	18,800.00	24,650.00
710.22.53210.512500	PENSION-LI-OPEB EXPENSE (E)	-	-	0%	-	59,412.55	(55,939.00)
710.22.53210.531104	LEASE EXPENSE (E)	-	-	0%	-	-	-
710.22.53210.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	-
710.22.53210.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
710.22.53210.531305	MEALS LODGING & MISC TRAVEL (E)	-	-	0%	-	530.00	1,298.00
710.22.53210.531704	MACHINERY RENTAL (E)	-	-	0%	-	-	-
710.22.53210.571002	LEASE PRINCIPAL (E)	-	-	0%	-	-	-
710.22.53210.572004	LEASE INTEREST EXPENSE (E)	-	-	0%	-	-	-
710.22.53210.583100	SETTLEMENT (E)	-	-	0%	-	-	-
710.22.53210.583200	CHG ACCOUNTING ASSUMPTION (E)	-	-	0%	-	-	-
710.22.53210.599101	EMPLOYEE TAXES AND BENEFITS (E)	(1,259,768.00)	(1,167,700.00)	108%	-	(1,005,166.86)	(1,021,923.30)
710.22.53220.511110	WAGE ALLOCATIONS (E)	3,000.00	3,000.00	100%	3,000.00	2,622.19	2,827.78
710.22.53220.512090	EMPLOYEE BENEFITS ALLOCATION (E)	1,733.00	1,642.00	106%	1,733.00	1,376.59	1,521.65
710.22.53220.531407	SAFETY EQUIPMENT (E)	18,500.00	18,500.00	100%	18,500.00	9,078.43	13,450.40
710.22.53220.531490	OTHER OPERATING SUPPLIES (E)	25,000.00	32,000.00	78%	20,000.00	18,939.39	18,737.19
710.22.53220.531501	GASOLINE MOTOR OIL ETC (E)	550.00	550.00	100%	550.00	487.91	552.88
710.22.53220.531506	CONSUMABLE TOOLS (E)	19,000.00	19,000.00	100%	19,000.00	18,136.81	18,058.67

710.22.53220.531704	MACHINERY RENTAL (E)	100.00	100.00	100%	100.00	16.48	24.87
710.22.53220.599104	FIELD SMALL TOOLS (E)	(67,883.00)	(74,792.00)	91%	-	(50,657.80)	(55,173.44)
710.22.53231.511110	WAGE ALLOCATIONS (E)	100,000.00	100,000.00	100%	100,000.00	93,805.35	90,117.06
710.22.53231.512090	EMPLOYEE BENEFITS ALLOCATION (E)	57,800.00	54,740.00	106%	57,800.00	48,631.17	49,221.44
710.22.53231.523205	SOFTWARE MAINTENANCE (E)	-	-	0%	-	-	-
710.22.53231.523295	INFO TECH SUBSCRIPTION (E)	-	-	0%	-	-	-
710.22.53231.531301	TRAINING/CONFERENCE FEES (E)	500.00	500.00	100%	500.00	401.00	-
710.22.53231.531407	SAFETY EQUIPMENT (E)	6,000.00	6,000.00	100%	6,000.00	3,883.73	1,652.97
710.22.53231.531480	SHOP SUPPLIES (E)	60,000.00	60,000.00	100%	60,000.00	54,620.00	36,238.01
710.22.53231.531485	SHOP VEHICLES (E)	10,000.00	10,000.00	100%	10,000.00	8,700.47	10,425.88
710.22.53231.531490	OTHER OPERATING SUPPLIES (E)	1,000.00	1,000.00	100%	-	-	-
710.22.53231.531506	CONSUMABLE TOOLS (E)	20,000.00	20,000.00	100%	20,000.00	17,046.15	14,959.98
710.22.53231.531704	MACHINERY RENTAL (E)	1,500.00	200.00	750%	1,500.00	198.04	449.60
710.22.53231.531791	PROVISION FOR DEPRECIATION (E)	22,212.00	20,000.00	111%	22,212.00	22,212.10	2,875.00
710.22.53231.531901	OTHER SUPPLIES & EXPENSES (E)	96,000.00	96,000.00	100%	96,000.00	110,310.49	95,480.26
710.22.53231.583200	SUBSCRIPTION CLEAR - CHG ACCTG (E)	-	-	0%	-	-	-
710.22.53231.599102	SHOP OPERATIONS (E)	(375,012.00)	(368,440.00)	102%	-	(349,925.48)	(301,420.20)
710.22.53232.511110	WAGE ALLOCATIONS (E)	-	2,000.00	0%	-	-	147.08
710.22.53232.512090	EMPLOYEE BENEFITS ALLOCATION (E)	-	1,095.00	0%	-	-	82.91
710.22.53232.523203	MACY AND EQUIP SVC CONTRACTS (E)	1,000.00	1,000.00	100%	1,000.00	-	-
710.22.53232.531490	OTHER OPERATING SUPPLIES (E)	5,000.00	5,000.00	100%	5,000.00	3,054.77	2,061.50
710.22.53232.531506	CONSUMABLE TOOLS (E)	500.00	500.00	100%	500.00	-	-
710.22.53232.531704	MACHINERY RENTAL (E)	-	-	0%	-	-	-
710.22.53232.531775	STORAGE TANK INSURANCE (E)	1,500.00	1,500.00	100%	1,500.00	1,143.30	1,143.30
710.22.53232.531791	PROVISION FOR DEPRECIATION (E)	30,000.00	33,000.00	91%	30,000.00	27,571.00	29,497.12
710.22.53232.599103	FUEL HANDLING (E)	(38,000.00)	(44,095.00)	86%	-	(31,769.07)	(32,931.91)
710.22.53240.511110	WAGE ALLOCATIONS (E)	180,000.00	180,000.00	100%	180,000.00	159,181.20	121,485.07
710.22.53240.512090	EMPLOYEE BENEFITS ALLOCATION (E)	104,040.00	98,532.00	106%	104,040.00	81,969.93	67,893.71
710.22.53240.531501	GASOLINE MOTOR OIL ETC (E)	350,000.00	260,000.00	135%	350,000.00	265,579.94	217,110.69
710.22.53240.531503	MACHINERY & EQUIPMENT PARTS (E)	300,000.00	331,618.00	90%	300,000.00	350,507.57	212,480.53
710.22.53240.531505	TIRES AND BATTERIES (E)	30,000.00	30,000.00	100%	30,000.00	31,371.03	22,641.00
710.22.53240.531590	SUNDRY REPAIR SUPPLIES (E)	10,000.00	10,000.00	100%	10,000.00	1,957.19	2,376.95
710.22.53240.531704	MACHINERY RENTAL (E)	200.00	200.00	100%	200.00	-	-
710.22.53240.531705	SHOP OVERHEAD (E)	300,000.00	230,000.00	130%	300,000.00	307,425.77	196,991.76
710.22.53240.531752	INS ON VEHICLES & EQUIPMENT (E)	130,000.00	130,000.00	100%	130,000.00	97,763.73	115,043.55
710.22.53240.531791	PROVISION FOR DEPRECIATION (E)	750,000.00	520,000.00	144%	750,000.00	712,035.17	489,335.93
710.22.53240.599105	MACHINERY OPERATIONS (E)	(2,154,240.00)	(1,790,350.00)	120%	2,154,240.00	(1,936,097.73)	(1,627,485.47)
710.22.53250.511110	WAGE ALLOCATIONS (E)	100,000.00	75,000.00	133%	100,000.00	26,132.78	23,012.15
710.22.53250.512090	EMPLOYEE BENEFITS ALLOCATION (E)	57,780.00	41,055.00	141%	43,350.00	14,096.38	11,185.83
710.22.53250.523390	SUNDRY PURCHASED SERVICES (E)	20,000.00	1,000.00	2000%	20,000.00	5,029.16	4,069.59
710.22.53250.531301	TRAINING/CONFERENCE FEES (E)	500.00	500.00	100%	500.00	-	-

710.22.53250.531490	OTHER OPERATING SUPPLIES (E)	1,000.00	1,000.00	100%	1,000.00	2,534.94	890.92
710.22.53250.531501	GASOLINE MOTOR OIL ETC (E)	1,000.00	1,000.00	100%	1,000.00	227.87	24.05
710.22.53250.531503	MACHINERY & EQUIPMENT PARTS (E)	500.00	500.00	100%	500.00	-	3,407.99
710.22.53250.531506	CONSUMABLE TOOLS (E)	100.00	100.00	100%	100.00	-	-
710.22.53250.531601	ROADWAY SUPPLIES (E)	150,000.00	150,000.00	100%	150,000.00	118,836.01	72,998.80
710.22.53250.531704	MACHINERY RENTAL (E)	175,000.00	85,000.00	206%	200,000.00	61,835.53	38,074.54
710.22.53250.531705	SHOP OVERHEAD (E)	5,000.00	5,000.00	100%	5,000.00	191.70	3,054.07
710.22.53250.531706	ROYALTIES (E)	-	-	0%	-	-	-
710.22.53250.531752	INS ON VEHICLES & EQUIPME (E)	5,000.00	5,000.00	100%	-	-	-
710.22.53250.531791	PROVISION FOR DEPRECIATION (E)	14,000.00	14,000.00	100%	14,000.00	13,600.94	1,936.70
710.22.53250.531901	OTHER SUPPLIES & EXPENSES (E)	20,000.00	20,000.00	100%	20,000.00	5,035.20	18,858.38
710.22.53250.599106	PIT AND QUARRIES (E)	(549,880.00)	(399,155.00)	138%	-	(345,098.16)	(201,225.11)
710.22.53270.511110	WAGE ALLOCATIONS (E)	90,000.00	90,000.00	100%	50,000.00	40,968.98	38,964.84
710.22.53270.512090	EMPLOYEE BENEFITS ALLOCATION (E)	52,002.00	49,266.00	106%	26,400.00	21,276.88	22,464.24
710.22.53270.522002	ELECTRIC (E)	100,000.00	100,000.00	100%	100,000.00	78,915.90	60,184.47
710.22.53270.522005	TELEPHONE AND FAX (E)	10,000.00	13,000.00	77%	10,000.00	11,218.30	8,919.91
710.22.53270.523208	BUILDINGS MAINTENANCE (E)	90,000.00	90,000.00	100%	90,000.00	51,844.70	38,532.76
710.22.53270.531404	HOUSEHOLD & JANITORIAL SUP (E)	5,000.00	5,000.00	100%	5,000.00	3,352.31	2,889.74
710.22.53270.531490	OTHER OPERATING SUPPLIES (E)	50,000.00	40,000.00	125%	55,000.00	75,110.83	45,741.60
710.22.53270.531506	CONSUMABLE TOOLS (E)	-	-	0%	-	-	-
710.22.53270.531601	ROADWAY SUPPLIES (E)	1,000.00	15,000.00	7%	1,000.00	759.00	159.54
710.22.53270.531704	MACHINERY RENTAL (E)	20,000.00	20,000.00	100%	20,000.00	15,169.74	6,262.03
710.22.53270.531751	INS ON BUILDINGS & CONTENTS (E)	15,000.00	15,000.00	100%	15,000.00	14,889.13	13,695.17
710.22.53270.531791	PROVISION FOR DEPRECIATION (E)	90,000.00	90,000.00	100%	90,000.00	80,703.17	81,995.63
710.22.53270.599108	BUILDINGS AND GROUNDS (E)	(523,002.00)	(527,266.00)	99%	-	(497,906.79)	(411,169.63)
710.22.53281.512090	EMPLOYEE BENEFITS ALLOCATION (E)	-	-	0%	-	(0.03)	-
710.22.53281.699102	BUILDINGS (E)	-	350,000.00	0%	-	-	-
710.22.53281.699599	CAPITAL PROJ IMPAIRMENT (E)	-	-	0%	-	-	-
710.22.53282.511110	WAGE ALLOCATIONS (E)	-	1,000.00	0%	-	-	-
710.22.53282.512090	EMPLOYEE BENEFITS ALLOCATION (E)	-	547.40	0%	-	-	-
710.22.53282.531506	CONSUMABLE TOOLS (E)	-	50.00	0%	-	-	-
710.22.53282.531507	SIGN PARTS AND SUPPLIES (E)	-	1,000.00	0%	-	1,079.30	-
710.22.53282.531704	MACHINERY RENTAL (E)	-	100.00	0%	-	-	-
710.22.53282.599110	EQUIP & MATERIAL ACQUISTI (E)	-	(2,697.40)	0%	-	-	-
710.22.53290.511110	WAGE ALLOCATIONS (E)	10,000.00	20,000.00	50%	10,000.00	6,077.25	6,024.60
710.22.53290.512090	EMPLOYEE BENEFITS ALLOCATION (E)	5,780.00	10,948.00	53%	5,780.00	3,060.52	3,452.85
710.22.53290.531490	OTHER OPERATING SUPPLIES (E)	-	-	0%	-	-	-
710.22.53290.531704	MACHINERY RENTAL (E)	7,000.00	15,000.00	47%	70,000.00	4,985.48	3,828.32
710.22.53290.531901	OTHER SUPPLIES & EXPENSES (E)	37,000.00	37,000.00	100%	37,000.00	37,585.17	32,020.22
710.22.53290.599111	SALT BRINE (E)	(59,780.00)	(82,948.00)	72%	-	(51,708.42)	(45,325.99)
710.22.53311.511107	CALL PAY (E)	-	-	0%	-	-	-

710.22.53311.511110	WAGE ALLOCATIONS (E)	460,000.00	460,000.00	100%	400,000.00	358,975.26	382,539.43
710.22.53311.512090	EMPLOYEE BENEFITS ALLOCATION (E)	265,842.00	251,909.00	106%	210,000.00	185,786.77	220,783.49
710.22.53311.522002	ELECTRIC (E)	1,100.00	1,100.00	100%	1,100.00	1,030.34	957.28
710.22.53311.522005	TELEPHONE AND FAX (E)	2,000.00	2,000.00	100%	2,000.00	1,764.74	1,543.06
710.22.53311.523290	SUNDRY REPAIR & MAINTENANCE (E)	-	-	0%	-	-	-
710.22.53311.523390	SUNDRY PURCHASED SERVICES (E)	10,000.00	10,000.00	100%	10,000.00	23,719.31	44,932.69
710.22.53311.531301	TRAINING/CONFERENCE FEES (E)	5,000.00	5,000.00	100%	5,000.00	4,484.09	-
710.22.53311.531501	GASOLINE MOTOR OIL ETC (E)	500.00	500.00	100%	500.00	90.08	224.48
710.22.53311.531506	CONSUMABLE TOOLS (E)	20,000.00	21,357.00	94%	20,000.00	14,356.88	26,913.03
710.22.53311.531601	ROADWAY SUPPLIES (E)	180,000.00	170,000.00	106%	180,000.00	179,949.97	197,245.83
710.22.53311.531690	OTHER ROADWAY SUPPLIES (E)	200,000.00	159,250.00	126%	200,000.00	205,192.83	181,243.37
710.22.53311.531704	MACHINERY RENTAL (E)	380,000.00	370,000.00	103%	400,000.00	377,355.30	362,375.05
710.22.53311.531902	RECORDS & REPORTS EXPENSE (E)	69,655.00	63,269.00	110%	-	-	-
710.22.53311.599106	PIT AND QUARRIES (E)	(20,000.00)	(20,000.00)	100%	(20,000.00)	(12,116.68)	(16,304.21)
710.22.53312.511107	CALL PAY (E)	-	-	0%	-	-	-
710.22.53312.511110	WAGE ALLOCATIONS (E)	180,000.00	160,000.00	113%	160,000.00	140,386.24	88,945.73
710.22.53312.512090	EMPLOYEE BENEFITS ALLOCATION (E)	104,004.00	87,584.00	119%	87,584.00	70,655.09	53,287.05
710.22.53312.531301	TRAINING/CONFERENCE FEES (E)	500.00	500.00	100%	500.00	450.00	470.00
710.22.53312.531501	GASOLINE MOTOR OIL ETC (E)	100.00	100.00	100%	10.00	-	-
710.22.53312.531506	CONSUMABLE TOOLS (E)	7,428.00	7,428.00	100%	7,428.00	5,890.51	6,672.81
710.22.53312.531601	ROADWAY SUPPLIES (E)	200,000.00	140,000.00	143%	250,000.00	248,255.43	134,095.94
710.22.53312.531690	OTHER ROADWAY SUPPLIES (E)	4,000.00	4,000.00	100%	4,000.00	3,993.01	732.39
710.22.53312.531704	MACHINERY RENTAL (E)	350,000.00	310,000.00	113%	425,000.00	364,776.44	205,741.25
710.22.53312.531902	RECORDS & REPORTS EXPENSE (E)	36,393.00	30,939.00	118%	-	-	-
710.22.53312.599106	PIT AND QUARRIES (E)	(60,000.00)	(60,000.00)	100%	-	(31,299.50)	(44,734.87)
710.22.53313.531601	ROADWAY SUPPLIES (E)	-	-	0%	-	-	-
710.22.53313.531606	ASPHALT (E)	575,000.00	50,000.00	1150%	216,000.00	340,823.00	433,033.52
710.22.53313.531690	OTHER ROADWAY SUPPLIES (E)	-	-	0%	-	-	-
710.22.53316.531606	ASPHALT (E)	-	100,000.00	0%	-	245,323.00	-
710.22.53316.531690	OTHER ROADWAY SUPPLIES (E)	-	-	0%	-	-	-
710.22.53318.511110	WAGE ALLOCATIONS (E)	208,000.00	209,000.00	100%	125,000.00	90,959.26	181,179.22
710.22.53318.512090	EMPLOYEE BENEFITS ALLOCATION (E)	120,182.00	114,407.00	105%	68,200.00	49,941.79	84,628.80
710.22.53318.521501	ARCHITECTURAL & ENGINEERING (E)	20,000.00	20,000.00	100%	20,000.00	12,276.52	23,024.46
710.22.53318.523390	SUNDRY PURCHASED SERVICES (E)	603,430.00	600,000.00	101%	829,411.63	667,742.16	321,724.41
710.22.53318.531506	CONSUMABLE TOOLS (E)	10,000.00	9,702.00	103%	10,000.00	3,242.81	8,505.87
710.22.53318.531601	ROADWAY SUPPLIES (E)	352,738.00	425,000.00	83%	425,000.00	325,340.60	302,094.77
710.22.53318.531603	SAND AND GRAVEL (E)	-	-	0%	-	-	-
710.22.53318.531606	ASPHALT (E)	-	-	0%	-	-	-
710.22.53318.531690	OTHER ROADWAY SUPPLIES (E)	10,000.00	10,000.00	100%	10,000.00	928.29	98.65
710.22.53318.531704	MACHINERY RENTAL (E)	200,000.00	240,000.00	83%	150,000.00	156,079.91	282,504.32
710.22.53318.531902	RECORDS & REPORTS EXPENSE (E)	70,650.00	70,985.00	100%	-	-	-

710.22.53318.699701	RIGHT-OF WAY PURCHASE (E)	5,000.00	5,000.00	100%	-	-	-
710.22.53319.511110	WAGE ALLOCATIONS (E)	-	-	0%	-	-	-
710.22.53319.512090	EMPLOYEE BENEFITS ALLOCATION (E)	-	-	0%	-	-	-
710.22.53319.521501	ARCHITECTURAL & ENGINEERING (E)	50,000.00	60,000.00	83%	-	10,095.62	3,417.33
710.22.53319.523390	SUNDRY PURCHASED SERVICES (E)	400,000.00	5,000.00	8000%	-	413,892.29	-
710.22.53319.531601	ROADWAY SUPPLIES (E)	-	-	0%	-	-	-
710.22.53319.531690	OTHER ROADWAY SUPPLIES (E)	-	-	0%	-	206.23	-
710.22.53319.531704	MACHINERY RENTAL (E)	-	-	0%	-	-	-
710.22.53319.699701	RIGHT-OF WAY PURCHASE (E)	-	-	0%	-	-	-
710.22.53321.511107	CALL PAY (E)	-	-	0%	-	-	-
710.22.53321.511110	WAGE ALLOCATIONS (E)	370,000.00	370,000.00	100%	405,000.00	351,036.25	317,404.38
710.22.53321.512090	EMPLOYEE BENEFITS ALLOCATION (E)	213,786.00	202,538.00	106%	220,968.00	179,950.54	171,340.55
710.22.53321.523202	MACY AND EQUIP REPAIR (E)	-	-	0%	-	-	-
710.22.53321.523390	SUNDRY PURCHASED SERVICES (E)	10,000.00	10,000.00	100%	-	9,049.90	8,753.34
710.22.53321.531301	TRAINING/CONFERENCE FEES (E)	500.00	500.00	100%	500.00	416.00	-
710.22.53321.531302	EMPLOYEE AUTO ALLOWANCE (E)	100.00	100.00	100%	-	-	-
710.22.53321.531304	MEALS-TAXABLE (E)	50.00	50.00	100%	-	-	-
710.22.53321.531501	GASOLINE MOTOR OIL ETC (E)	1,000.00	1,000.00	100%	-	694.20	597.37
710.22.53321.531506	CONSUMABLE TOOLS (E)	20,000.00	20,000.00	100%	2,000.00	14,120.85	19,810.24
710.22.53321.531601	ROADWAY SUPPLIES (E)	175,000.00	175,000.00	100%	180,000.00	167,907.67	199,254.58
710.22.53321.531603	SAND AND GRAVEL (E)	-	-	0%	-	-	-
710.22.53321.531606	ASPHALT (E)	-	-	0%	-	-	-
710.22.53321.531690	OTHER ROADWAY SUPPLIES (E)	90,000.00	90,000.00	100%	120,000.00	163,441.47	86,309.68
710.22.53321.531704	MACHINERY RENTAL (E)	650,000.00	625,000.00	104%	890,000.00	662,250.94	546,409.32
710.22.53321.531902	RECORDS & REPORTS EXPENSE (E)	-	-	0%	-	-	-
710.22.53323.511110	WAGE ALLOCATIONS (E)	55,000.00	55,000.00	100%	70,000.00	119,650.12	62,229.08
710.22.53323.512090	EMPLOYEE BENEFITS ALLOCATION (E)	31,779.00	30,107.00	106%	38,192.00	61,839.59	29,361.64
710.22.53323.523390	SUNDRY PURCHASED SERVICES (E)	10,000.00	10,000.00	100%	-	-	-
710.22.53323.531506	CONSUMABLE TOOLS (E)	2,500.00	2,553.00	98%	3,000.00	4,797.06	2,984.10
710.22.53323.531601	ROADWAY SUPPLIES (E)	25,000.00	25,000.00	100%	40,000.00	38,114.41	25,876.23
710.22.53323.531690	OTHER ROADWAY SUPPLIES (E)	2,000.00	2,000.00	100%	3,500.00	2,662.00	3,234.00
710.22.53323.531704	MACHINERY RENTAL (E)	75,000.00	40,000.00	188%	80,000.00	125,776.78	72,138.49
710.22.53323.531902	RECORDS & REPORTS EXPENSE (E)	9,319.00	7,179.00	130%	-	-	-
710.22.53330.511110	WAGE ALLOCATIONS (E)	50,000.00	40,000.00	125%	50,000.00	24,417.20	24,059.98
710.22.53330.512090	EMPLOYEE BENEFITS ALLOCATION (E)	28,890.00	21,896.00	132%	28,890.00	13,358.13	11,741.20
710.22.53330.523390	SUNDRY PURCHASED SERVICES (E)	-	-	0%	-	3,600.00	-
710.22.53330.531501	GASOLINE MOTOR OIL ETC (E)	8,500.00	7,000.00	121%	8,500.00	8,659.49	7,942.17
710.22.53330.531503	MACHINERY & EQUIPMENT PARTS (E)	3,000.00	3,000.00	100%	3,000.00	5,774.30	-
710.22.53330.531506	CONSUMABLE TOOLS (E)	1,500.00	1,857.00	81%	1,500.00	846.52	1,232.44
710.22.53330.531601	ROADWAY SUPPLIES (E)	175,000.00	175,000.00	100%	175,000.00	164,355.01	119,731.72
710.22.53330.531603	SAND AND GRAVEL (E)	-	-	0%	-	-	-

710.22.53330.531690	OTHER ROADWAY SUPPLIES (E)	-	-	0%	-	-	-
710.22.53330.531704	MACHINERY RENTAL (E)	60,000.00	40,000.00	150%	80,000.00	37,241.74	33,136.12
710.22.53330.531705	SHOP OVERHEAD (E)	1,000.00	1,000.00	100%	1,000.00	1,146.65	76.36
710.22.53330.531902	RECORDS & REPORTS EXPENSE (E)	15,181.00	12,633.00	120%	-	-	-
710.22.53340.511110	WAGE ALLOCATIONS (E)	39,891.00	30,000.00	133%	23,000.00	42,521.76	19,710.26
710.22.53340.512090	EMPLOYEE BENEFITS ALLOCATION (E)	23,049.00	16,425.00	140%	1,255.00	23,289.66	9,209.72
710.22.53340.523390	SUNDRY PURCHASED SERVICES (E)	-	-	0%	-	11,286.00	-
710.22.53340.531501	GASOLINE MOTOR OIL ETC (E)	15,000.00	15,000.00	100%	15,000.00	12,951.63	14,688.85
710.22.53340.531503	MACHINERY & EQUIPMENT PARTS (E)	2,000.00	2,000.00	100%	-	1,232.61	3,976.60
710.22.53340.531506	CONSUMABLE TOOLS (E)	1,500.00	1,393.00	108%	1,500.00	1,523.86	902.86
710.22.53340.531601	ROADWAY SUPPLIES (E)	110,000.00	110,000.00	100%	100,000.00	142,961.50	71,669.59
710.22.53340.531603	SAND AND GRAVEL (E)	-	-	0%	-	-	-
710.22.53340.531690	OTHER ROADWAY SUPPLIES (E)	1,000.00	1,000.00	100%	-	1,141.26	-
710.22.53340.531704	MACHINERY RENTAL (E)	45,000.00	40,000.00	113%	45,000.00	100,468.29	24,158.27
710.22.53340.531705	SHOP OVERHEAD (E)	100.00	100.00	100%	-	-	847.93
710.22.53340.531902	RECORDS & REPORTS EXPENSE (E)	10,998.00	9,414.00	117%	-	-	-
	TOTAL REVENUE	**7,886,347.00**	**7,755,344.00**	**102%**	**14,891,074.63**	**7,737,314.63**	**5,667,298.56**

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

SOLID WASTE, DEPT. 56

The Solid Waste Department provides fee-based services for Oneida County residents and the general public. Under the guidelines of the Wisconsin Department of Natural Resources, the facility operates a transfer station for residential and commercial municipal solid waste disposal and a construction demolition site for demolition debris. Public recycling services are provided and easily accessible. The department also offers hazardous waste collection/disposal, roll-off box rental, and yard waste disposal. The Solid Waste Department is responsible for the long-term care of the closed sanitary landfill, as well as three closed demolition sites.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	SOLID WASTE
COJ	SOLID WASTE COMMITTEE
Budget Year	2027

Goal	State goal; should be short and concise.
Department running smoothly with minimal equipment repairs, machinery breakdowns, and adequate, experienced staffing.	

COJ	Summarize COJ support / feedback regarding stated goal.
Committee continues to be involved in updates on staffing and vacancies.	

Strategy	Explain budget year strategies to accomplish goal.
Department fully staffed with experienced employees. Cross-training all employees.	

Resources	Provide detail on resources necessary to implement strategies.
LRES	

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.
Solid Waste Department being profitable. County owned facility being well maintained.	

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

***Purpose:** Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.*

	Description
Department(s)	SOLID WASTE
COJ	SOLID WASTE COMMITTEE
Est. for Year End Date	12/31/2026

Variance	Discuss any significant variances in year-end estimate vs. budget

Revenues in Compost and MRF-Recycling business units decreased. The Compost business unit depends solely on yard waste for revenue; however, expenses remain the same for consulting and soil/waster testing in regards to the fiber cake. The recycling market is down so the cost of recycling material is higher which historically results in a decrease in material recycled by commercial haulers. Revenues in Transfer and Demo business units are estimated significantly higher due to increased tonnages being brought to the facility. Accordingly, expenses are also estimated higher than budgeted.

Misc.	If applicable, use this area to provide additional information

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Purpose: Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	SOLID WASTE
COJ	SOLID WASTE COMMITTEE
Budget Year	1/1/2027 - 12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?

Revenues	Discuss any variances from prior year budget
Increase in revenues for all business units except MRF-Recycling. Recycling is down due to higher processing charges. Electronics and tire recycling remain steady.	

Expenses	Discuss any variances from prior year budget.
Increased expenses are relative to the increased revenues per business unit. Wage cost allocations increased significantly due to a structural change within the department.	

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	SOLID WASTE
COJ	SOLID WASTE COMMITTEE
Budget Year	2027

Service / Program	Describe non-mandated service or program.
The Solid Waste Department provides disposal and recycling services for Oneida County residents as well as the general public. Fees are paid for services and no tax levy dollars fund the department.	

COJ	Summarize COJ feedback regarding service or program.
Services remain the same as previous years. A proposed price increase will be presented to the Solid Waste Committee for consideration with a tentative effective date of 1/1/2027.	

Fiscal Impact	Describe current year funding source & amount.
Funding source is strictly public fees charged for services. Funding amounts vary yearly by business unit. Transfer Station provides the highest percentage of funding.	

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.
Rely on profits achieved through efficiencies.	

Service Impact	Explain the operational and service impact if budget cut occurs.
Operations are funded through services provides.	

Misc.	If applicable, use this area to provide additional information.

SOLID WASTE, DEPT 56

TITLE	2022	2023	2024	2025	2026	2027 PROPOSED	CHANGE
LABORER LTE	1.75	1.75	0.50	0.50	1.00	1.50	0.50
SCALE OPERATOR / ACCT TECH	1.00	1.00	1.00	1.00	2.00	1.00	(1.00)
SCALE OPERATOR						1.00	1.00
SCALE OPERATOR LTE	1.75	1.75	1.00	1.00	0.50	-	(0.50)
SOLID WASTE DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00	-
SOLID WASTE TECH	1.00	1.00			1.00	1.00	-
SOLID WASTE TECH W/CDL	2.00	2.00	3.00	3.00	2.00	1.00	(1.00)
SOLID WASTE TECH SUPERVISOR	-	-	1.00	1.00		-	-
SOLID WASTE TECH W/CDL LEAD						1.00	1.00
TOTAL	8.50	8.50	7.50	7.50	7.50	7.50	-

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - SOLID WASTE DEPT 56							
LINE ITEM DETAIL							
601.56.53630.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
601.56.53630.435407	STATE AID-RENEWABLE ENERG (R)	-	-	0%	-	-	-
601.56.53630.464100	PUBLIC CHGS-SW SCALE REVENUE (R)	-	-	0%	-	-	-
601.56.53630.464101	PUBLIC CHGES-SW NON-SCALE RE (R)	2,500.00	-	100%	6,106.00	2,063.88	2,484.68
601.56.53630.481100	INTEREST EARNED (R)	50,000.00	50,000.00	100%	40,896.00	-	40,000.00
601.56.53630.482100	RENT OF OTHER FACILITIES (R)	-	-	0%	-	-	-
601.56.53630.483100	SALE OF FIXED ASSETS (R)	7,500.00	-	100%	-	15,700.00	6,600.00
601.56.53630.484100	INSURANCE RECOVERIES (R)	-	-	0%	-	300,866.20	94,888.65
601.56.53632.464100	PUBLIC CHGS-SW SCALE REVENUE (R)	18,000.00	18,000.00	100%	15,800.00	20,078.80	57,968.99
601.56.53633.464100	PUBLIC CHGS-SOLID WASTE (R)	-	-	0%	-	(71.27)	-
601.56.53634.435405	STATE AID-DATCP HAZ WASTE (R)	22,000.00	27,000.00	81%	24,588.00	50,631.62	-
601.56.53634.464100	PUBLIC CHGS-SW SCALE REVENUE (R)	95,000.00	90,000.00	106%	93,837.00	99,227.44	102,565.61
601.56.53635.435903	RELEASE OF ESCROW FUNDS (R)	30,000.00	30,000.00	100%	30,000.00	-	-
601.56.53635.481100	INTEREST EARNED (R)	-	-	0%	-	-	-
601.56.53635.493615	FUND BAL APP-EX LONG TERM CR (R)	-	-	0%	-	-	-
601.56.53636.464100	PUBLIC CHGS-SOLID WASTE (R)	500.00	500.00	100%	1,115.00	1,052.03	1,233.37
601.56.53637.464100	PUBLIC CHGS-SW SCALE REVENUE (R)	2,065,000.00	1,775,000.00	116%	2,109,600.00	1,926,148.47	1,734,782.40
601.56.53637.464101	PUBLIC CHGES-SW NON-SCALE RE (R)	-	-	0%	-	-	-
601.56.53637.464103	PUBLIC CHGS-SW REBATE TIPPIN (R)	-	-	0%	-	-	-
601.56.53638.464100	PUBLIC CHGS-SW SCALE REVENUE (R)	160,000.00	105,000.00	152%	173,669.00	143,432.33	105,680.45
601.56.53639.435402	STATE AID-RECYCLING (R)	86,000.00	85,000.00	101%	86,029.00	86,022.31	86,003.00
601.56.53639.464100	PUBLIC CHGS-SW SCALE REVENUE (R)	310,000.00	335,000.00	93%	278,145.00	356,210.75	347,151.31
	TOTAL REVENUE	**2,846,500.00**	**2,515,500.00**	**113%**	**2,859,785.00**	**3,001,362.56**	**2,579,358.46**
601.56.53600.511101	SALARIES-PERM EMPLOYEE (E)	92,200.00	87,300.00	106%	89,055.00	84,464.91	82,156.13
601.56.53600.511102	WAGES-PERM EMPLOYEE (E)	287,200.00	264,000.00	109%	250,850.00	235,086.60	248,924.38
601.56.53600.511103	OVERTIME WAGES (E)	10,000.00	10,000.00	100%	19,626.00	10,728.32	785.19
601.56.53600.511104	WAGES-PART-TIME EMPLOYEE (E)	-	-	0%	-	-	-
601.56.53600.511105	WAGES-LIMITED TERM EMPLOYEE (E)	77,300.00	80,200.00	96%	30,385.00	29,287.73	32,031.21
601.56.53600.511205	HOLIDAY WORKED PAY (E)	3,000.00	2,500.00	120%	3,012.00	1,768.22	870.49
601.56.53600.511301	COMMITTEE PER DIEM (E)	-	-	0%	-	-	-
601.56.53600.512001	SOCIAL SECURITY (E)	35,900.00	33,900.00	106%	14,358.00	26,889.31	27,266.70
601.56.53600.512002	RETIREMENT-EMPLOYER'S SHARE (E)	28,500.00	26,300.00	108%	26,302.00	22,581.99	24,085.43

601.56.53600.512004	HEALTH/DENTAL INSURANCE (E)	93,425.00	93,000.00	100%	81,445.00	54,533.96	49,492.45
601.56.53600.512005	LIFE INSURANCE (E)	2,400.00	2,300.00	104%	1,655.00	1,150.78	1,347.69
601.56.53600.512006	WORKER'S COMPENSATION (E)	9,025.00	9,600.00	94%	4,345.00	5,112.54	4,951.78
601.56.53600.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
601.56.53600.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	1,110.00	-
601.56.53600.512011	CLOTHING AND UNIFORMS (E)	-	-	0%	-	-	100.00
601.56.53600.512017	RETIREE HEALTH INSURANCE (E)	-	-	0%	-	-	-
601.56.53600.512018	CASH IN LIEU OF HEALTH INS (E)	-	-	0%	2,600.00	1,350.00	3,200.00
601.56.53600.513001	COST ALLOC-WAGES & FRINGES (E)	(638,950.00)	(609,100.00)	105%	(523,633.00)	(462,946.63)	(478,602.61)
601.56.53600.513402	COST ALLOC-ADMINISTRATION (E)	-	-	0%	-	-	-
601.56.53600.521901	OTHER PROFESSIONAL SERVIC (E)	-	-	0%	-	-	-
601.56.53600.522002	ELECTRIC (E)	-	-	0%	-	-	-
601.56.53600.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	(198.96)
601.56.53600.531305	MEALS LODGING & MISC TRAV (E)	-	-	0%	-	-	-
601.56.53600.583200	CHG ACCOUNTING ASSUMPTION (E)	-	-	0%	-	-	-
601.56.53630.511103	OVERTIME WAGES (E)	-	-	0%	-	-	-
601.56.53630.511208	ACCRUED COMPENSATED ABSENCES (E)	-	-	0%	-	(599.09)	17,509.00
601.56.53630.511301	COMMITTEE PER DIEM (E)	2,000.00	1,500.00	133%	1,932.00	1,272.50	876.01
601.56.53630.512001	SOCIAL SECURITY (E)	-	-	0%	197.00	95.87	116.67
601.56.53630.512002	RETIREMENT-EMPLOYER'S SHARE (E)	-	-	0%	-	-	-
601.56.53630.512004	HEALTH/DENTAL INSURANCE (E)	-	-	0%	-	-	-
601.56.53630.512005	LIFE INSURANCE (E)	-	-	0%	-	-	-
601.56.53630.512006	WORKER'S COMPENSATION (E)	-	-	0%	2.00	1.59	1.70
601.56.53630.512008	UNEMPLOYMENT COMPENSATION (E)	-	2,500.00	0%	-	-	1,821.28
601.56.53630.512010	SAFETY PROGRAM (E)	-	-	0%	200.00	194.53	127.62
601.56.53630.512500	PENSION-LI-OPEB EXPENSE (E)	-	-	0%	-	13,460.37	(9,912.00)
601.56.53630.513001	COST ALLOC-WAGES & FRINGES (E)	118,524.00	112,120.00	106%	95,468.00	79,002.72	122,944.66
601.56.53630.513402	COST ALLOC-ADMINISTRATION (E)	-	-	0%	-	-	-
601.56.53630.521901	OTHER PROFESSIONAL SERVICES (E)	20,000.00	20,000.00	100%	20,858.00	27,655.08	16,956.69
601.56.53630.521920	SOIL AND WATER TESTING (E)	-	-	0%	-	-	-
601.56.53630.522002	ELECTRIC (E)	6,000.00	5,500.00	109%	5,935.00	4,584.80	4,708.24
601.56.53630.522004	PROPANE (E)	2,000.00	2,000.00	100%	3,625.00	191.42	1,005.52
601.56.53630.522005	TELEPHONE AND FAX (E)	5,000.00	5,000.00	100%	7,975.00	5,698.35	4,993.53
601.56.53630.523102	SNOW REMOVAL (E)	2,500.00	2,500.00	100%	5,265.00	1,627.36	462.33
601.56.53630.523103	REPAIR AND MAINT-STREETS (E)	1,500.00	1,500.00	100%	596.00	731.42	1,454.23
601.56.53630.523203	MACY AND EQUIP SVC CONTRACTS (E)	-	-	0%	-	-	-
601.56.53630.523208	BUILDINGS MAINTENANCE (E)	15,625.00	24,575.00	64%	6,650.00	7,811.47	17,248.43
601.56.53630.523310	REFUSE COLLECTION (E)	-	-	0%	-	-	-
601.56.53630.523319	RECYCLING (E)	-	-	0%	-	-	-
601.56.53630.531101	POSTAGE AND BOX RENT (E)	1,200.00	1,200.00	100%	1,142.00	1,477.46	1,148.02
601.56.53630.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	-	-

601.56.53630.531103	CENTRAL PURCHASING (E)	2,000.00	2,000.00	100%	1,470.00	6,374.94	2,119.89
601.56.53630.531201	PUBLICATION OF LEGAL NOTICES (E)	500.00	500.00	100%	690.00	255.41	1,046.56
601.56.53630.531203	MEMBERSHIP DUES (E)	300.00	300.00	100%	305.00	305.00	290.00
601.56.53630.531204	ADVERTISING (E)	2,000.00	2,000.00	100%	1,850.00	-	194.86
601.56.53630.531205	LICENSE FEES (E)	150.00	1,000.00	15%	115.00	2,765.00	595.00
601.56.53630.531301	TRAINING/CONFERENCE FEES (E)	750.00	750.00	100%	-	680.00	-
601.56.53630.531302	EMPLOYEE AUTO ALLOWANCE (E)	3,000.00	2,500.00	120%	2,725.00	2,573.44	3,265.68
601.56.53630.531305	MEALS LODGING & MISC TRAVEL (E)	275.00	275.00	100%	-	258.00	-
601.56.53630.531401	AGRICULTURE & HORTICULTUR (E)	-	-	0%	-	-	-
601.56.53630.531404	HOUSEHOLD & JANITORIAL SUP (E)	1,000.00	1,200.00	83%	620.00	469.24	899.69
601.56.53630.531501	GASOLINE MOTOR OIL ETC (E)	4,000.00	3,750.00	107%	4,190.00	1,612.69	1,812.35
601.56.53630.531503	MACHINERY & EQUIPMENT PARTS (E)	10,000.00	10,000.00	100%	12,525.00	5,270.61	14,449.48
601.56.53630.531506	CONSUMABLE TOOLS (E)	2,000.00	1,250.00	160%	2,450.00	1,081.25	700.20
601.56.53630.531709	OTHER RENTS AND LEASES (E)	-	-	0%	-	-	-
601.56.53630.531751	INS ON BUILDINGS & CONTENTS (E)	5,000.00	5,000.00	100%	5,500.00	5,311.68	4,753.24
601.56.53630.531752	INS ON VEHICLES & EQUIPMENT (E)	-	-	0%	-	-	-
601.56.53630.531753	PUBLIC LIABILITY (E)	3,500.00	3,500.00	100%	4,000.00	3,918.71	1,684.47
601.56.53630.531757	AUTO LIABILITY PREMIUM (E)	14,500.00	14,500.00	100%	12,000.00	11,215.65	12,757.07
601.56.53630.531759	OTHER INSURANCE (E)	-	-	0%	-	-	-
601.56.53630.531791	PROVISION FOR DEPRECIATION (E)	-	-	0%	-	159,552.49	155,617.36
601.56.53630.531792	PROVISION FOR AMORTIZATIO (E)	-	-	0%	-	-	-
601.56.53630.531793	CHANGE IN ESTIMATE (E)	-	-	0%	-	231,457.00	-
601.56.53630.531901	OTHER SUPPLIES & EXPENSES (E)	6,500.00	6,500.00	100%	6,385.00	24,570.33	83,003.02
601.56.53630.571002	NOTES PRINCIPAL (E)	-	45,000.00	0%	-	-	-
601.56.53630.572004	STATE TRUST FUND INTEREST (E)	30,000.00	35,000.00	86%	25,915.00	28,502.01	34,777.04
601.56.53630.699102	BUILDINGS (E)	-	-	0%	-	-	8,465.46
601.56.53630.699601	EQUIPMENT-TRANSFER STATIO (E)	-	-	0%	-	-	-
601.56.53630.699605	EQUIPMENT-GENERAL TOOLS (E)	-	-	0%	-	16,600.00	19,995.00
601.56.53630.699606	EQUIPMENT-OFFICE (E)	-	-	0%	-	-	1,042.47
601.56.53632.513001	COST ALLOC-WAGES & FRINGES (E)	14,445.00	9,860.00	147%	5,000.00	-	11,437.12
601.56.53632.521901	OTHER PROFESSIONAL SERVICES (E)	3,000.00	4,000.00	75%	2,825.00	4,524.56	5,317.49
601.56.53632.521920	SOIL AND WATER TESTING (E)	1,500.00	1,500.00	100%	1,875.00	3,040.95	3,173.93
601.56.53632.522002	ELECTRIC (E)	250.00	1,000.00	25%	285.00	343.31	750.56
601.56.53632.523213	HEAVY MACHINERY OPERATIONS (E)	6,000.00	6,000.00	100%	-	9,836.12	14,071.63
601.56.53632.523322	TRUCKING EXPENSES (E)	-	-	0%	-	-	-
601.56.53632.531204	ADVERTISING (E)	-	-	0%	-	-	-
601.56.53632.531205	LICENSE FEES (E)	-	-	0%	-	680.00	130.00
601.56.53632.531501	GASOLINE MOTOR OIL ETC (E)	1,000.00	1,000.00	100%	-	-	1,728.32
601.56.53632.531503	MACHINERY & EQUIPMENT PARTS (E)	1,000.00	500.00	200%	845.00	107.97	4,682.25
601.56.53632.531506	CONSUMABLE TOOLS (E)	250.00	250.00	100%	-	-	-
601.56.53632.531791	PROVISION FOR DEPRECIATION (E)	-	-	0%	-	-	-

601.56.53632.531901	OTHER SUPPLIES & EXPENSES (E)	250.00	250.00	100%	150.00	1,691.76	5,201.43
601.56.53634.512010	SAFETY PROGRAM (E)	500.00	1,000.00	50%	500.00	-	138.79
601.56.53634.513001	COST ALLOC-WAGES & FRINGES (E)	47,841.00	33,450.00	143%	27,881.00	30,034.37	30,912.56
601.56.53634.521901	OTHER PROFESSIONAL SERVICES (E)	35,000.00	35,000.00	100%	35,000.00	58,967.06	26,206.99
601.56.53634.522002	ELECTRIC (E)	1,250.00	1,350.00	93%	1,150.00	1,105.14	1,020.78
601.56.53634.522004	PROPANE (E)	4,250.00	3,750.00	113%	4,271.00	4,224.24	1,999.61
601.56.53634.522005	TELEPHONE AND FAX (E)	-	-	0%	-	-	-
601.56.53634.523313	CLEAN SWEEP PROGRAM (E)	-	-	0%	-	-	-
601.56.53634.523314	SHARPS PROGRAM (E)	-	-	0%	-	-	-
601.56.53634.523319	RECYCLING (E)	4,000.00	4,000.00	100%	3,620.00	6,882.55	2,327.95
601.56.53634.531204	ADVERTISING (E)	3,500.00	3,500.00	100%	1,895.00	2,531.55	3,348.00
601.56.53634.531503	MACHINERY & EQUIPMENT PARTS (E)	1,000.00	-	100%	940.00	-	-
601.56.53634.531791	PROVISION FOR DEPRECIATION (E)	-	-	0%	-	-	-
601.56.53634.531901	OTHER SUPPLIES & EXPENSES (E)	100.00	100.00	100%	124.00	4,958.12	1,499.02
601.56.53634.699603	EQUIPMENT-HAZARDOUS WASTE (E)	-	-	0%	-	-	-
601.56.53635.513001	COST ALLOC-WAGES & FRINGES (E)	10,587.00	22,258.00	48%	8,826.00	15,572.01	21,187.33
601.56.53635.521501	ARCHITECTURAL & ENGINEERING (E)	-	-	0%	49,000.00	-	-
601.56.53635.521901	OTHER PROFESSIONAL SERVICES (E)	12,000.00	10,000.00	120%	9,634.00	10,666.54	7,721.17
601.56.53635.521920	SOIL AND WATER TESTING (E)	15,500.00	12,500.00	124%	15,356.00	12,980.78	13,227.90
601.56.53635.522002	ELECTRIC (E)	2,500.00	3,500.00	71%	1,786.00	2,635.00	2,322.30
601.56.53635.522004	PROPANE (E)	1,000.00	-	100%	622.00	-	-
601.56.53635.523211	LANDFILL MAINTENANCE (E)	1,000.00	1,500.00	67%	795.00	665.00	920.00
601.56.53635.523212	LEACHATE MAINTENANCE (E)	20,000.00	20,000.00	100%	20,210.00	18,515.94	22,842.50
601.56.53635.531205	LICENSE FEES (E)	350.00	350.00	100%	2,000.00	1,100.00	-
601.56.53635.531501	GASOLINE MOTOR OIL ETC (E)	-	-	0%	-	-	-
601.56.53635.531503	MACHINERY & EQUIPMENT PARTS (E)	500.00	500.00	100%	3,364.00	-	145.45
601.56.53635.531791	PROVISION FOR DEPRECIATION (E)	-	-	0%	-	-	-
601.56.53635.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	225.00	1,555.54	3,408.81
601.56.53636.513001	COST ALLOC-WAGES & FRINGES (E)	-	-	0%	-	-	-
601.56.53636.522002	ELECTRIC (E)	500.00	500.00	100%	415.00	418.31	522.32
601.56.53636.531204	ADVERTISING (E)	-	-	0%	-	-	-
601.56.53636.531503	MACHINERY & EQUIPMENT PARTS (E)	-	-	0%	-	-	-
601.56.53636.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	-	-
601.56.53637.512010	SAFETY PROGRAM (E)	1,000.00	1,000.00	100%	490.00	259.17	318.35
601.56.53637.513001	COST ALLOC-WAGES & FRINGES (E)	304,047.00	339,810.00	89%	265,455.00	245,120.44	224,985.50
601.56.53637.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	10,059.00	-
601.56.53637.522002	ELECTRIC (E)	8,500.00	7,500.00	113%	7,938.00	6,463.76	5,787.42
601.56.53637.522005	TELEPHONE AND FAX (E)	-	-	0%	-	-	-
601.56.53637.523213	HEAVY MACHINERY OPERATIONS (E)	-	-	0%	2,034.00	-	17,464.88
601.56.53637.523320	TIPPING FEES (E)	1,160,000.00	1,050,000.00	110%	1,205,108.00	1,162,726.46	1,007,071.15
601.56.53637.523321	LANDFILL REBATES (E)	165,000.00	125,500.00	131%	185,000.00	144,135.78	76,677.83

601.56.53637.531205	LICENSE FEES (E)	550.00	550.00	100%	550.00	550.00	550.00
601.56.53637.531501	GASOLINE MOTOR OIL ETC (E)	35,000.00	35,000.00	100%	29,126.00	21,429.94	19,571.40
601.56.53637.531503	MACHINERY & EQUIPMENT PARTS (E)	50,000.00	35,000.00	143%	96,085.00	33,549.06	44,308.74
601.56.53637.531506	CONSUMABLE TOOLS (E)	1,000.00	1,000.00	100%	-	9.69	-
601.56.53637.531791	PROVISION FOR DEPRECIATION (E)	-	-	0%	-	-	-
601.56.53637.531901	OTHER SUPPLIES & EXPENSES (E)	25,000.00	1,500.00	1667%	48,538.00	664.56	2,221.78
601.56.53637.571002	NOTES PRINCIPAL (E)	-	-	0%	-	-	-
601.56.53637.572002	NOTES INTEREST (E)	-	-	0%	-	-	-
601.56.53637.699004	HEAVY MOTORIZED EQUIPMENT (E)	225,000.00	-	100%	-	-	-
601.56.53637.699601	EQUIPMENT-TRANSFER STATIO (E)	-	-	0%	-	9,388.00	-
601.56.53637.699605	EQUIPMENT-GENERAL TOOLS (E)	-	-	0%	24,500.00	-	-
601.56.53638.513001	COST ALLOC-WAGES & FRINGES (E)	37,761.00	17,240.00	219%	19,539.00	15,890.17	19,647.74
601.56.53638.521501	ARCHITECTURAL & ENGINEERING (E)	-	-	0%	-	-	-
601.56.53638.521901	OTHER PROFESSIONAL SERVICES (E)	3,500.00	2,500.00	140%	3,410.00	1,746.25	5,370.00
601.56.53638.521920	SOIL AND WATER TESTING (E)	10,000.00	10,000.00	100%	9,197.00	9,372.20	8,525.84
601.56.53638.522002	ELECTRIC (E)	-	-	0%	-	-	-
601.56.53638.523213	HEAVY MACHINERY OPERATIONS (E)	-	-	0%	2,050.00	-	-
601.56.53638.523319	RECYCLING (E)	-	-	0%	-	-	-
601.56.53638.523321	LANDFILL REBATES (E)	-	-	0%	-	-	-
601.56.53638.531204	ADVERTISING (E)	-	-	0%	-	-	-
601.56.53638.531205	LICENSE FEES (E)	2,000.00	2,000.00	100%	1,780.00	1,910.00	2,330.00
601.56.53638.531501	GASOLINE MOTOR OIL ETC (E)	1,750.00	1,750.00	100%	1,635.00	377.34	1,963.94
601.56.53638.531503	MACHINERY & EQUIPMENT PARTS (E)	3,500.00	3,500.00	100%	2,276.00	15,439.15	-
601.56.53638.531506	CONSUMABLE TOOLS (E)	-	-	0%	-	-	-
601.56.53638.531765	DEMO SITE FUND ESCROW (E)	-	25,000.00	0%	-	-	-
601.56.53638.531791	PROVISION FOR DEPRECIATION (E)	-	-	0%	-	-	-
601.56.53638.531901	OTHER SUPPLIES & EXPENSES (E)	500.00	500.00	100%	-	-	-
601.56.53638.571002	NOTES PRINCIPAL (E)	-	-	0%	-	-	-
601.56.53638.572002	NOTES INTEREST (E)	-	-	0%	-	-	-
601.56.53638.699103	ROAD IMPROVEMENTS (E)	-	-	0%	-	4,056.09	-
601.56.53638.699664	DEMO SITE FOUR (E)	-	-	0%	-	-	-
601.56.53639.512010	SAFETY PROGRAM (E)	-	-	0%	-	-	-
601.56.53639.513001	COST ALLOC-WAGES & FRINGES (E)	105,745.00	74,362.00	142%	88,150.00	77,326.92	47,487.70
601.56.53639.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	353.34
601.56.53639.522002	ELECTRIC (E)	10,000.00	15,000.00	67%	8,368.00	10,239.19	10,409.21
601.56.53639.522004	PROPANE (E)	-	-	0%	-	-	-
601.56.53639.523213	HEAVY MACHINERY OPERATIONS (E)	-	-	0%	-	-	-
601.56.53639.523319	RECYCLING (E)	100,000.00	100,000.00	100%	75,840.00	111,809.92	66,454.65
601.56.53639.523321	LANDFILL REBATES (E)	-	-	0%	-	-	-
601.56.53639.523322	TRUCKING EXPENSES (E)	57,000.00	90,000.00	63%	52,350.00	79,509.92	85,222.20
601.56.53639.531501	GASOLINE MOTOR OIL ETC (E)	10,000.00	15,000.00	67%	8,582.00	7,716.86	8,377.60

601.56.53639.531503	MACHINERY & EQUIPMENT PARTS (E)	20,000.00	10,000.00	200%	49,725.00	16,862.84	11,475.57
601.56.53639.531506	CONSUMABLE TOOLS (E)	5,000.00	5,000.00	100%	1,200.00	189.92	4,840.85
601.56.53639.531791	PROVISION FOR DEPRECIATION (E)	-	-	0%	-	-	-
601.56.53639.531901	OTHER SUPPLIES & EXPENSES (E)	750.00	750.00	100%	11,895.00	4,214.43	-
601.56.53639.584001	AIDS TO DISTRICTS (E)	55,000.00	55,000.00	100%	55,000.00	49,337.29	49,015.57
601.56.53639.699004	HEAVY MOTORIZED EQUIPMENT (E)	-	-	0%	-	-	-
601.56.53639.699605	EQUIPMENT-GENERAL TOOLS (E)	-	-	0%	-	-	-
601.56.53639.699663	MATERIAL RECOVERY FACILITY (E)	-	-	0%	-	-	17,442.31
	TOTAL EXPENDITURES	**2,846,500.00**	**2,515,500.00**	**113%**	**2,685,000.00**	**2,890,488.20**	**2,449,458.43**

2027

Executive Committee

PROPOSED BUDGET

SECTION 10

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

COUNTY CLERK, COUNTY BOARD & INSURANCE/RISK MANAGEMENT, DEPTS 06, 08 & 36

The County Clerk is a Constitutional Officer elected every four years by the voters of Oneida County. As the chief election official for the County, the Clerk administers all federal, state, county, local, and school elections at the county level. The County Clerk is the official clerk to the Oneida County Board of Supervisors and is responsible for all county board agendas, minutes, resolutions, and ordinances. The County Clerk issues marriage licenses, timber cutting notices, compiles and maintains the official directory for Oneida County, publishes the proceedings of the County Board, issues large assembly permits, issues dog licenses to Oneida County municipal treasurers, and performs all other administrative duties per Wisconsin State Statutes. The County Clerk oversees the liability and property insurance for the County, which entails maintaining the property asset list, filing all insurance claims and ensuring claims are managed and paid in a timely manner. In 2024 the County Clerk was appointed the Administrative Coordinator and tasked with handling training for County Board Supervisors, being a liaison between County Board Supervisors and Department Heads, attending all budget meetings and assisting Department Heads and County Board Supervisors through the budget process. The County Clerk prepares the annual budgets for the Clerk's Office, County Board, and the Risk Management business unit.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

Purpose: Provide narrative regarding variances between the Department's 2025 year-end estimates vs. 2025 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	County Clerk - County Board - Insurance
COJ	Executive Committee
Est. for Year End Date	12/31/2026

Variance	Discuss any estimated variances -/+ 3% in year-end estimate vs. budget
Revenue in elections will not be as high as projected.	

Misc.	If applicable, use this area to provide additional information

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Purpose: Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	County Board, County Clerk
COJ	Executive
Budget Year	1/1/2027 - 12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	No
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	No

Revenues	Discuss any variances from prior year budget
	Election revenue varies every other year. Revenue should be higher next year.

Expenses	Discuss any variances from prior year budget.
	Only anticipated changes in expenses are employee related expenses.

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	County Clerk
COJ	Executive Committee
Budget Year	2027

Service / Program — **Describe non-mandated service or program.**

The County Clerk's Office is largely mandated programs. The Clerk's Office does provide WisVote services to municipalities during elections. Municipal Clerks are mandated to work in WisVote, however, many of our smaller municipalities do not have the ability and this office assists them. The County could eliminate that service to the towns.

COJ — **Summarize COJ feedback regarding service or program.**

Fiscal Impact — **Describe current year funding source & amount.**

This service is included in the election budget and in the current staffing in the office. Eliminating this would save the County in approximately $500 in printing costs and approximately 100 - 200 hours of staff time during elections.

Department Cuts — **Provide detail on non-mandated budget cuts to reduce budget request.**

Service Impact — **Explain the operational and service impact if budget cut occurs.**

This would impact the staff for the local municipalities that rely on Oneida County for assistance with elections. Elections are a vital service that is provided to residents.

Misc. — **If applicable, use this area to provide additional information.**

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	County Board, County Clerk, Insurance
COJ	Executive Committee
Budget Year	2027

Goal	State goal; should be short and concise.
County Administrator will continue to review the overall county budget looking for efficiencies within the County for possible savings. Continue to evaluate all expenses to ensure the best use of tax payer dollars.	

COJ	Summarize COJ support / feedback regarding stated goal.

Strategy	Explain budget year strategies to accomplish goal.
Attend all budget meetings for departments.	

Resources	Provide detail on resources necessary to implement strategies.
No financial or physical resources are needed.	

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.

Misc.	If applicable, use this area to provide additional information.

COUNTY CLERK, DEPT 08

TITLE	2022	2023	2024	2025	2026	2027 PROPOSED	CHANGE
CHIEF DEPUTY CLERK	1.75	1.75	1.75	1.75	1.75	1.75	-
COUNTY CLERK	1.00	1.00	1.00	1.00	1.00	1.00	-
ELECTION CLERK	0.15	0.15	0.15	0.15	0.15	0.15	-
TOTAL	2.90	2.90	2.90	2.90	2.90	2.90	-

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - COUNTY CLERK DEPT 06							
LINE ITEM DETAIL							
101.08.51220.461010	PUBLIC CHGS-MEDIATION FEE (R)	-	-	0%	-	-	-
101.08.51420.442002	CTY SHARE MARRIAGE LICENSE (R)	5,500.00	5,500.00	100%	5,500.00	6,000.00	5,370.00
101.08.51420.442005	CTY SHARE DOMESTIC PARTNERSH (R)	-	-	0%	-	-	-
101.08.51420.461010	PUBLIC CHGS-MEDIATION FEES (R)	4,000.00	4,000.00	100%	4,000.00	3,800.00	3,320.00
101.08.51420.461025	PUBLIC CHGS-CLERKS FEES (R)	-	-	0%	-	562.00	-
	TOTAL REVENUE	**9,500.00**	**9,500.00**	**200%**	**9,500.00**	**10,362.00**	**8,690.00**
101.08.51420.511101	SALARIES-PERM EMPLOYEE (E)	98,630.00	93,190.00	106%	93,190.00	89,386.41	72,539.08
101.08.51420.511102	WAGES-PERM EMPLOYEE (E)	70,200.00	67,300.00	104%	67,600.00	64,764.79	62,581.03
101.08.51420.511103	OVERTIME WAGES (E)	-	100.00	0%	-	-	175.60
101.08.51420.511104	WAGES-PART-TIME EMPLOYEE (E)	39,400.00	37,800.00	104%	37,800.00	55,247.66	32,450.73
101.08.51420.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	-	0%	-	-	-
101.08.51420.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
101.08.51420.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	1,859.88	-
101.08.51420.512001	SOCIAL SECURITY (E)	16,100.00	15,500.00	104%	15,500.00	14,959.28	12,201.11
101.08.51420.512002	RETIREMENT-EMPLOYER'S SHARE (E)	15,300.00	14,200.00	108%	14,200.00	12,608.68	9,396.75
101.08.51420.512004	HEALTH/DENTAL INSURANCE (E)	36,048.00	35,640.00	101%	35,640.00	33,563.80	30,869.23
101.08.51420.512005	LIFE INSURANCE (E)	1,200.00	600.00	200%	600.00	428.77	334.28
101.08.51420.512006	WORKER'S COMPENSATION (E)	400.00	400.00	100%	400.00	385.39	227.70
101.08.51420.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.08.51420.512018	CASH IN LIEU OF HEALTH INS (E)	2,250.00	2,250.00	100%	2,250.00	3,375.50	-
101.08.51420.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
101.08.51420.522005	TELEPHONE AND FAX (E)	1,200.00	1,200.00	100%	1,200.00	889.66	1,108.50
101.08.51420.531101	POSTAGE AND BOX RENT (E)	200.00	200.00	100%	200.00	165.30	182.18
101.08.51420.531102	PRINTING AND DUPLICATION (E)	100.00	100.00	100%	100.00	96.89	145.02
101.08.51420.531103	CENTRAL PURCHASING (E)	550.00	550.00	100%	550.00	713.88	693.04
101.08.51420.531203	MEMBERSHIP DUES (E)	175.00	150.00	117%	150.00	125.00	125.00
101.08.51420.531204	ADVERTISING (E)	-	-	0%	-	-	-
101.08.51420.531301	TRAINING/CONFERENCE FEES (E)	400.00	400.00	100%	400.00	640.00	8.00
101.08.51420.531302	EMPLOYEE AUTO ALLOWANCE (E)	50.00	50.00	100%	50.00	44.90	278.47
101.08.51420.531305	MEALS LODGING & MISC TRAVEL (E)	500.00	500.00	100%	500.00	-	200.00
101.08.51421.521901	OTHER PROFESSIONAL SERVICES (E)	3,000.00	3,000.00	100%	4,000.00	2,591.00	3,327.00
101.08.51440.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
101.08.51440.472110	INTERGOV CHGS-ELECTIONS (R)	8,000.00	6,000.00	133%	3,000.00	7,610.85	7,333.60
101.08.51440.493002	APPL CONT APPR-ELECTIONS (R)	-	20,000.00	0%	20,000.00	-	-

101.08.51440.511105	WAGES-LIMITED TERM EMPLOY (E)	2,000.00	2,000.00	100%	2,000.00	360.00	1,008.00
101.08.51440.511302	ELECTION CLERKS (E)	-	-	0%	-	-	-
101.08.51440.512001	SOCIAL SECURITY (E)	-	100.00	0%	100.00	27.54	77.16
101.08.51440.512006	WORKER'S COMPENSATION (E)	2.00	2.00	100%	2.00	0.58	1.42
101.08.51440.531101	POSTAGE AND BOX RENT (E)	100.00	100.00	100%	100.00	15.57	6.15
101.08.51440.531102	PRINTING AND DUPLICATION (E)	87,648.00	107,648.00	81%	100,000.00	26,591.60	90,101.43
101.08.51440.531103	CENTRAL PURCHASING (E)	1,000.00	1,000.00	100%	1,900.00	3,001.41	736.34
101.08.51440.531201	PUBLICATION OF LEGAL NOTICES (E)	5,000.00	5,000.00	100%	5,000.00	4,359.06	8,451.96
101.08.51440.531301	TRAINING/CONFERENCE FEES (E)	150.00	150.00	100%	150.00	-	-
101.08.51440.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	353.40	-
101.08.51440.584002	PURCHASES FOR DISTRICTS (E)	-	-	0%	-	-	-
101.08.51440.699007	SOFTWARE (E)	-	-	0%	-	-	-
101.08.51440.699008	COMPUTER HARDWARE (E)	-	-	0%	-	-	-
101.08.51490.461303	PUBLIC CHGS-RURAL ROAD DIREC (R)	-	-	0%	-	-	-
	TOTAL EXPENDITURES	**389,603.00**	**415,130.00**	**94%**	**406,582.00**	**324,166.80**	**334,558.78**

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

COUNTY TREASURER, DEPARTMENT 10

The County Treasurer is most often thought of as the County's money manager and tax collector and also maintains a large body of information that is open and available to the public. The duties of the County Treasurer are defined by Wisconsin State Statute, and those duties include receiving and receipting all monies from all sources, paying out all monies belonging to the County, keeping accurate financial records, collecting all postponed and delinquent real estate taxes and maintaining accurate records of these collections.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	TREASURER
COJ	EXECUTIVE
Budget Year	2027

Goal	State goal; should be short and concise.
To maintain access to convienent ways for tax payers to access information.	

COJ	Summarize COJ support / feedback regarding stated goal.

Strategy	Explain budget year strategies to accomplish goal.
Very efficiently staffed office. Cross training, and complete procedure manuals.	

Resources	Provide detail on resources necessary to implement strategies.
Time and effort to maintain procedure manuals.	

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.
Ongoing/continual. Benefit for Oneida county is consistent fairness and just practices minimizing discomfort from our service.	

Misc.	If applicable, use this area to provide additional information.
I am one of the constitutional offices in the County, my office largley driven by statute. It's well known when the statutes do change it often is not a benefit to the County.	

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

Purpose: Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	TREASURER
COJ	EXECUTIVE
Est. for Year End Date	12/31/2026

Variance	Discuss any signficiant variances in year-end estimate vs. budget
None expected.	

Misc.	If applicable, use this area to provide additional information
None expected.	

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Purpose: Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	TREASURER
COJ	EXECUTIVE
Budget Year	1/1/2027 - 12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	NO
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	NO

Revenues	Discuss any variances from prior year budget
Increasing the revenue a bit as we do see quite a few returns checks.	

Expenses	Discuss any variances from prior year budget.
NONE EXPECTED	

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	TREASURER
COJ	EXECUTIVE
Budget Year	2027

Service / Program	Describe non-mandated service or program.
Postponed tax reminder notices	

COJ	Summarize COJ feedback regarding service or program.

Fiscal Impact	Describe current year funding source & amount.
Budget- this years bills was $4555.32 for 6700 post cards to remind there was a postponed amount due.	

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.
We don't wish to cut this program if it can be helped. It's a great service to our taxpayers so they don't get a negative SURPRISE! 12% penalty and interest added and tax certificate as their only state required notification of their unpaid tax.	

Service Impact	Explain the operational and service impact if budget cut occurs.
Makes us a bad neighbor in my opinion. 12% state required lien notice in Sept is harsh. Especially for an elderly population county, when it's quite possible whoever paid the first installment might not be around to pay the second, and that postcard helps those situations. We get a lot of positive feedback for these cards.	

Misc.	If applicable, use this area to provide additional information.
The font size on the post card is nicer than the font size on the tax bill along with a total if they have mulitples parcels making much easier not only for taxpayers, but also for those of us entering these payments.	

COUNTY TREASURER, DEPT 10

TITLE	2023	2024	2025	2026	2027-PROPOSED	CHANGE
ADMINISTRATIVE SUPPORT - LTE	0.05	0.05	0.05	0.05	0.05	-
COUNTY TREASURER	1.00	1.00	1.00	1.00	1.00	-
DEPUTY CO TREASURER	1.55	1.55	1.55	1.55	1.55	-
TOTAL	2.60	2.60	2.60	2.60	2.60	-

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - TREASURER DEPT 10							
LINE ITEM DETAIL							
101.10.51520.461020	PUBLIC CHGS-TREASURERS FEES (R)	3,500.00	2,000.00	175%	2,000.00	2,763.51	1,420.00
	TOTAL REVENUE	**3,500.00**	**2,000.00**	**175%**	**2,000.00**	**2,763.51**	**1,420.00**
101.10.51520.511101	SALARIES-PERM EMPLOYEE (E)	98,630.00	93,190.00	106%	93,190.00	88,963.02	71,308.62
101.10.51520.511102	WAGES-PERM EMPLOYEE (E)	63,900.00	60,400.00	106%	60,400.00	58,637.12	54,808.48
101.10.51520.511103	OVERTIME WAGES (E)	-	-	0%	-	-	-
101.10.51520.511104	WAGES-PART-TIME EMPLOYEE (E)	30,500.00	28,000.00	109%	28,000.00	23,991.78	33,988.72
101.10.51520.511105	WAGES-LIMITED TERM EMPLOYEE (E)	1,700.00	1,700.00	100%	1,700.00	889.84	911.95
101.10.51520.511205	HOLIDAY WORKED PAY (E)	-	-	0%	-	100.39	-
101.10.51520.512001	SOCIAL SECURITY (E)	14,600.00	13,900.00	105%	13,900.00	12,077.85	11,417.49
101.10.51520.512002	RETIREMENT-EMPLOYER'S SHARE (E)	11,600.00	11,400.00	102%	11,400.00	9,891.29	10,194.58
101.10.51520.512004	HEALTH/DENTAL INSURANCE (E)	46,650.00	44,175.00	106%	44,175.00	40,546.53	40,119.12
101.10.51520.512005	LIFE INSURANCE (E)	1,000.00	1,000.00	100%	1,000.00	397.21	376.19
101.10.51520.512006	WORKER'S COMPENSATION (E)	400.00	400.00	100%	400.00	280.71	221.28
101.10.51520.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.10.51520.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.10.51520.512018	CASH IN LIEU OF HEALTH INS (E)	-	-	0%	-	-	1,237.50
101.10.51520.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
101.10.51520.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
101.10.51520.522005	TELEPHONE AND FAX (E)	1,200.00	1,200.00	100%	1,200.00	1,423.41	1,773.57
101.10.51520.523203	MACY AND EQUIP SVC CONTRACTS (E)	330.00	330.00	100%	330.00	255.00	240.00
101.10.51520.531101	POSTAGE AND BOX RENT (E)	17,500.00	17,500.00	100%	17,500.00	17,381.91	12,983.05
101.10.51520.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	2.80	3.00
101.10.51520.531103	CENTRAL PURCHASING (E)	6,200.00	6,200.00	100%	6,200.00	2,105.89	2,040.60
101.10.51520.531201	PUBLICATION OF LEGAL NOTICES (E)	250.00	250.00	100%	250.00	438.86	-
101.10.51520.531203	MEMBERSHIP DUES (E)	100.00	100.00	100%	100.00	100.00	100.00
101.10.51520.531204	ADVERTISING (E)	-	-	0%	-	-	-
101.10.51520.531301	TRAINING/CONFERENCE FEES (E)	250.00	250.00	100%	250.00	250.00	250.00
101.10.51520.531302	EMPLOYEE AUTO ALLOWANCE (E)	1,200.00	1,200.00	100%	1,200.00	664.40	955.54
101.10.51520.531305	MEALS LODGING & MISC TRAVEL (E)	1,200.00	1,200.00	100%	1,200.00	1,081.50	615.00
101.10.51521.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	45.66	(4,532.44)
101.10.51910.599901	REFUNDS AND OFFSETS (E)	-	-	0%	-	-	(72.00)
101.10.51910.599902	TREASURER'S HOLDING (E)	-	-	0%	-	-	-
101.10.51910.599903	BALANCE UNDER $4 (E)	-	-	0%	-	175.47	-
	TOTAL EXPENDITURES	**297,210.00**	**282,395.00**	**105%**	**282,395.00**	**259,700.64**	**238,940.25**

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

INFORMATION TECHNOLOGY SYSTEMS, DEPT. 12

The ITS Department's duties and responsibilities are to serve Oneida County's computing needs, including network, internet/fiber and phone support. Maintenance and security, software support and development, equipment installation, internet and e-mail access, one-on-one assistance, training classes, web hosting, archiving, strategic cyber security planning and implementation, on-site service/repair, 7-day per week /24 hour per day support for the Sheriff's Office, needs assessment and budget planning.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	ITS
COJ	Executive Committee
Budget Year	2027

Goal	State goal; should be short and concise.
Provide stable, safe computing environment for all county departments. Provide support for all county departments and critical systems. Procure hardware/software needed for all users/departments. Assist all departments by leveraging technical programs to allow them to meet their goals/needs.	

COJ	Summarize COJ support / feedback regarding stated goal.

Strategy	Explain budget year strategies to accomplish goal.
Most all of our budget is used to supply other county departments with hardware/software/tech support to allow them to perform the duties assigned to them for the entire county. We provide training, testing, cyber security, storage, servers, networking, wireless, hosted and on-prem systems and support.	

Resources	Provide detail on resources necessary to implement strategies.
People and our relationships with our end users is our greatest resource. Our people are here to provide a service. Our relationships are based on mutual respect and understanding the end user's needs.	

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.
Our goal is on-going and our measure of success is that the departments are able to complete their work. We measure our system up-time, trouble ticketing system and end user feedback throughout the year.	

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

***Purpose:** Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.*

	Description
Department(s)	ITS
COJ	Executive Committee
Est. for Year End Date	12/31/2026

Variance	Discuss any estimated variances -/+ 3% in year-end estimate vs. budget

Most of the personnel differences are due to the loss of key people and PTO payouts/retirement healthcare. We have overages in our contracted professional services as being short on personnel, CJIS Audit work and cutting funding for this line item in the 2026 budget. We anticipate that we will spend all of the current budget. We also are planning a network refresh starting in 2026 thru 2030 of our switches and virtual networking infrastructure. Currently we hope to fund this via CIP process and have submitted the CIP at the end of 2025 for 2027, as well we will be taking the project in small steps at a time to spread the costs over a longer period to lessen the impact to the county.

Misc.	If applicable, use this area to provide additional information

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Purpose: Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	ITS
COJ	Executive Committee
Budget Year	1/1/2027-12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the new year?	Yes
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	No

Revenues	Discuss any variances from prior year budget
	Our revenues will be about the same as 2026. No anticipated increases or decreases.

Expenses	Discuss any variances from prior year budget.
	We have major increases in Software maintenance and hardware maintenance costs expected for the 2027 budget. Hardware costs have nearly doubled on PCs and Servers. Current Spam Filtering and Email Archiving Vendor will no longer offer those services. This will impact our migration from hosted Exchange email to Office 365 for the entire county, as we will need to purchase more robust licensing to accommodate the added services. The annual recurring cost will be approx 175,000. We have also added a few new systems/software/programs for several departments. We're taking on the Genetec cameras/storage, new testing software for LRES, shifting from in-house/hosted exchange to MSO365 and archiving, additional MFA and security additions to cover mobile devices. We have the possibility of a retirement that could impact our numbers with an unsued PTO payout.

Oneida County

2027 BUDGET FORM

MANDATED SERVICES LOSS OF FUNDING

Purpose: Identify mandated service and / or program subject to anticipated loss or reduction in federal, state, or other non-tax levy funding.

	Description
Department(s)	ITS
COJ	Executive Committee
Budget Year	2027

Service / Program	Describe mandated service or program. *(statutory reference if applicable)*
We have no mandated services or programs for ITS alone. Nearly all of our services and programs assist other departments that do have mandated services and programs.	

COJ	Summarize COJ feedback regarding service or program.

Fiscal Impact	Describe current year funding source & amount.

Department Cuts	Provide detail on non-mandated budget cuts to shift funds.
We do not anticipate any non-mandated cuts. Our services and programs are provided to the entire county and departments. This helps them meet their mandates and provide critical support to those departments.	

Subsidy Justification	Justify inceased tax levy subsidy to offset funding losses.

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	ITS
COJ	Executive Committee
Budget Year	2027

Service / Program	Describe non-mandated service or program.
We provide service and support for all county employees and departments. Our service allows the other departments to achieve their goals and commitments.	

COJ	Summarize COJ feedback regarding service or program.

Fiscal Impact	Describe current year funding source & amount.
Every piece of hardware/software/support/third party vendor costs have gone up. We are taking over the Genetec camera system and maintenance, plus we have taken on additional support for an entire new department of nearly 60 employees, their network, servers, desktops, laptops, storage, backups, email, web security and maintainance.	

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.
We do not anticipate any cuts. However some of our biggest projects could/should provide some savings to the county as a whole. Our "dark" fiber should allow us to share resources and eliminate bills for internet connectivity. Our new phone system should get us off of the Frontier phone service and save costs by eliminating the Frontier phone bills. Approx 80k per year to approx 25k per year.	

Service Impact	Explain the operational and service impact if budget cut occurs.
Other departments and all county users will suffer loss in productivity and possible loss to critical systems.	

Misc.	If applicable, use this area to provide additional information.

INFORMATION TECHNOLOGY, DEPT 12

TITLE	2022	2023	2024	2025	2026	2027 Proposed	CHANGE
COMPUTER WEB TECHNICIAN	2.00	2.00	2.00	4.00	3.00	3.00	-
ITS DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00	-
NETWORK ANALYST / HELPDESK	1.00	1.00	2.00	2.00	2.00	2.00	-
OFFICE MANAGER	1.00	1.00	1.00	1.00	1.00	1.00	-
PROGRAMMER / ANALYST	1.80	2.00	1.00	1.00	1.00	1.00	-
SR NETWORK ANALYST			1.00	1.00	1.00	1.00	-
TECHNICAL SUPPORT	1.00	1.00	-	-			-
TOTAL	7.80	8.00	8.00	10.00	9.00	9.00	-

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - INFORMATION TECHNOLOGY DEPT 12							
LINE ITEM DETAIL							
101.12.51450.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
101.12.51450.461700	PUBLIC CHGS-INFO TECH SERV (R)	5,000.00	5,000.00	100%	2,590.60	4,603.20	26,281.30
101.12.51450.489100	NON-SUBSCRIPTION COMPONENT (E)	-	-	0%	-	16,500.00	-
101.12.51450.489140	REIMB PRIOR YR EXPENDITURE (R)	-	-	0%	-	-	-
101.12.51450.493003	APPL CONT APPR-INFO TECH SER (R)	-	80,000.00	0%	-	-	-
101.12.51450.493004	APPL CONT APPR-ITS-HARD/S (R)	-	50,000.00	0%	-	-	-
101.12.51452.461901	PUBLIC CHGS-SANITARY MAIN (R)	25,000.00	25,000.00	100%	24,381.00	25,651.00	24,432.50
101.12.51452.493010	APPL CONT APPR-LAND REC F (R)	-	-	0%	-	-	-
101.12.51452.493110	APPL CONT APPR-ROD REC 2010 (R)	129,000.00	245,000.00	53%	-	-	-
404.12.57141.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
404.12.57141.493003	APPL CONT APPR-INFO TECH (R)	-	-	0%	-	-	-
404.12.57141.493404	FUND BAL APPL-CONSTR-2 (R)	-	-	0%	-	-	-
101.04.51320.489140	REIMB PRIOR YR EXPENDITURES (R)	-	-	0%	-	-	-
	TOTAL REVENUE	**159,000.00**	**405,000.00**	**39%**	26,971.60	**46,754.20**	**50,713.80**
101.12.51450.511101	SALARIES-PERM EMPLOYEE (E)	553,400.00	521,800.00	106%	400,657.54	487,410.10	494,506.28
101.12.51450.511102	WAGES-PERM EMPLOYEE (E)	181,000.00	164,100.00	110%	89,432.74	102,284.31	101,678.34
101.12.51450.511103	OVERTIME WAGES (E)	1,500.00	1,500.00	100%	845.48	337.13	49.13
101.12.51450.511104	WAGES-PART-TIME EMPLOYEE (E)	-	-	0%	-	-	-
101.12.51450.511107	CALL PAY (E)	7,500.00	7,500.00	100%	2,304.00	3,457.00	3,111.17
101.12.51450.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
101.12.51450.511205	HOLIDAY WORKED PAY (E)	3,800.00	500.00	760%	1,844.39	2,274.25	-
101.12.51450.512001	SOCIAL SECURITY (E)	64,500.00	58,537.00	110%	36,910.56	44,042.28	45,108.64
101.12.51450.512002	RETIREMENT-EMPLOYER'S SHARE (E)	52,000.00	47,000.00	111%	33,129.78	39,690.35	39,952.58
101.12.51450.512004	HEALTH/DENTAL INSURANCE (E)	155,500.00	139,500.00	111%	101,183.07	104,288.96	83,903.00
101.12.51450.512005	LIFE INSURANCE (E)	4,700.00	2,500.00	188%	1,566.28	1,783.99	1,730.22
101.12.51450.512006	WORKER'S COMPENSATION (E)	740.00	740.00	100%	748.56	970.73	817.94
101.12.51450.512007	INCOME CONTINUATION INS (E)	1,070.00	-	100%	-	-	-
101.12.51450.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.12.51450.512017	RETIREE HEALTH INSRANCE (E)	42,000.00	28,000.00	150%	16,830.00	12,828.00	12,216.00

101.12.51450.512018	CASH IN LIEU OF HEALTH INS (E)	18,000.00	18,000.00	100%	3,150.00	4,400.00	6,850.00
101.12.51450.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
101.12.51450.521401	DP TRAINING-OTHER DEPTS (E)	12,000.00	12,000.00	100%	-	2,212.50	-
101.12.51450.521402	CONTRACT PROGRAMMING/CONSULT (E)	95,000.00	60,000.00	158%	168,471.00	151,939.37	77,625.00
101.12.51450.521901	OTHER PROFESSIONAL SERVICES (E)	35,000.00	23,000.00	152%	34,104.77	8,338.90	7,875.77
101.12.51450.522005	TELEPHONE AND FAX (E)	30,000.00	30,000.00	100%	12,508.18	15,181.83	14,936.57
101.12.51450.523202	MACY AND EQUIP REPAIR (E)	4,000.00	4,000.00	100%	398.22	340.50	241.96
101.12.51450.523204	HARDWARE MAINTENANCE (E)	150,000.00	100,000.00	150%	72,044.05	148,620.06	67,291.90
101.12.51450.523205	SOFTWARE MAINTENANCE (E)	798,000.00	558,192.00	143%	384,964.40	456,420.15	209,916.85
101.12.51450.523295	INFO TECH SUBSCRIPTION (E)	-	-	0%	-	-	(72,466.62)
101.12.51450.531101	POSTAGE AND BOX RENT (E)	200.00	200.00	100%	82.94	50.45	15.97
101.12.51450.531102	PRINTING AND DUPLICATION (E)	75.00	1,075.00	7%	-	-	-
101.12.51450.531103	CENTRAL PURCHASING (E)	800.00	800.00	100%	148.52	240.98	1,209.64
101.12.51450.531104	CENTRAL COPIER PRINTER LEASE (E)	90,000.00	78,500.00	115%	55,094.07	78,759.48	63,352.83
101.12.51450.531204	ADVERTISING (E)	800.00	800.00	100%	200.00	653.84	159.45
101.12.51450.531301	TRAINING/CONFERENCE FEES (E)	1,500.00	1,000.00	150%	1,193.20	820.00	829.00
101.12.51450.531302	EMPLOYEE AUTO ALLOWANCE (E)	2,500.00	1,975.00	127%	684.54	1,253.21	1,209.35
101.12.51450.531304	MEALS-TAXABLE (E)	100.00	100.00	100%	-	-	-
101.12.51450.531305	MEALS LODGING & MISC TRAVEL (E)	1,000.00	1,000.00	100%	-	1,399.90	-
101.12.51450.531901	OTHER SUPPLIES & EXPENSES (E)	15,000.00	15,000.00	100%	6,157.35	6,500.33	5,405.20
101.12.51450.531974	SUBSCRIPTION AMORITZATION (E)	-	-	0%	-	162.00	9,510.81
101.12.51450.571002	SUBSCRIPTION PRINCIPAL (E)	-	-	0%	-	58,465.38	67,258.00
101.12.51450.572006	SUBSCRIPTION INTEREST (E)	-	-	0%	-	2,819.53	5,870.58
101.12.51450.583001	BAD DEBT EXPENSES (E)	-	-	0%	-	200.00	-
101.12.51450.583200	SUBSCRIPTION CLEAR - CHG ACCTG (E)	-	-	0%	-	(93,578.91)	(9,000.00)
101.12.51450.699007	SOFTWARE (E)	13,000.00	13,000.00	100%	1,462.06	1,235.69	11,727.13
101.12.51450.699008	COMPUTER HARDWARE (E)	400,000.00	348,000.00	115%	206,375.00	337,496.84	78,892.35
101.12.51450.699040	SPECIAL PROJECTS (E)	-	-	0%	-	-	-
101.12.51450.699041	COMPUTER REPLACEMENT (E)	-	-	0%	-	-	-
101.12.51450.699042	COMPUTER EQ-MAJOR SYS UPGRAD (E)	-	-	0%	-	-	-
101.12.51450.699044	PERIFERIAL SMALL EQ REPLACEM (E)	10,000.00	10,000.00	100%	3,599.15	5,302.16	3,137.16
101.12.51450.699271	PROJECT 12-NEW WORLD REFRESH (E)	-	-	0%	13,195.44	-	-
101.12.51450.721025	OTHER FINC SOURE SUBSCRIPTION (E)	-	-	0%	-	(66,468.68)	(60.00)
101.12.51452.521402	CONTRACT PROGRAMMING/CONS (E)	-	-	0%	-	-	5,000.00
101.12.51452.523205	SOFTWARE MAINTENANCE (E)	154,000.00	135,000.00	114%	171,792.39	144,992.43	71,245.67
101.12.51452.523295	INFO TECH SUBSCRIPTION (E)	-	-	0%	-	-	-
101.12.51452.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	-	-
101.12.51452.531974	SUBSCRIPTION AMORITZATION (E)	-	-	0%	-	-	-
101.12.51452.571002	SUBSCRIPTION PRINCIPAL (E)	-	-	0%	-	38,719.24	-
101.12.51452.572006	SUBSCRIPTION INTEREST (E)	-	-	0%	-	980.76	-
101.12.51452.583200	SUBSCRIPTION CLEAR - CHG ACCTG (E)	-	-	0%	-	(39,700.00)	-

101.12.51452.699007	SOFTWARE (E)	-	-	0%	-	-	-
101.12.51452.699008	COMPUTER HARDWARE (E)	-	135,000.00	0%	-	-	-
101.12.51452.721025	OTHER FINC SOURE SUBSCRIPTION (E)	-	-	0%	-	-	-
404.12.57141.699013	LAND RECORDS PROJECTS (E)	-	-	0%	-	-	137,581.00
404.12.57141.699109	OTHER CAPITAL IMPROVEMENTS (E)	-	-	0%	-	-	-
404.12.57141.699266	PROJECT-SERVER UPGRADES (E)	-	-	0%	-	-	-
404.12.57141.699267	PROJECT-MDC SHERIFF (E)	-	-	0%	-	-	-
404.12.57141.699268	PROJECT- PHONE SYSTEM UPGRADE (E)	-	-	0%	59,932.46	288,886.35	-
404.12.57141.699269	PROJECT-BACKUP RECOVERY (E)	-	-	0%	-	-	-
404.12.57141.699270	PROJECT-NETWORK INFRASTRUCTU (E)	-	-	0%	9,022.26	-	5,575.00
404.12.57141.699271	PROJECT-REAL PROP SOFTWARE (E)	-	-	0%	-	-	-
404.12.57141.699272	PROJECT-REDUND INTERNET (E)	-	-	0%	-	-	-
404.12.57141.699274	PROJECT 15 (E)	-	-	0%	-	-	-
404.12.57141.699275	M365 MIGRATION (E)	-	364,000.00	0%	73,197.85	-	-
404.12.57141.699276	HSD MIGRATION (E)	-	244,000.00	0%	140,338.38	-	-
404.12.57141.699277	NEW WORLD UPGRADE (E)	-	425,000.00	0%	210,328.98	-	-
404.12.57141.699278	JAIL ACCESS CONTROLS (E)	-	569,000.00	0%	179,114.53	1,559.39	-
	TOTAL EXPENDITURES	**2,898,685.00**	**4,120,319.00**	**70%**	**2,493,012.14**	**2,357,570.78**	**1,554,263.87**

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

LABOR RELATIONS & EMPLOYEE SERVICES (LRES), DEPT 30

The Labor Relations and Employee Services Office provides comprehensive human resources and labor relations services to support Oneida County employees, department heads, elected officials, and the County Board. Oneida County currently employs approximately 343 full-time and part-time, year-round employees plus an additional 125 seasonal and limited-term employees. The office oversees recruitment and staffing needs, employee benefits, compensation, performance management, employee and labor relations structure, personnel policies, and compliance with applicable laws and County Code. The office also provides individual and departmental guidance on employee and workplace matters and administers employee wellness and risk management programs. Through these services, the office promotes consistent, effective, and efficient personnel practices while supporting the County in maintaining a strong and productive workforce, which is vital in providing efficient and effective services to the public.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	Labor Relations/Employee Services
COJ	Executive Committee
Budget Year	2027

Goal	State goal; should be short and concise.
Improve the retention and engagement of employees.	

COJ	Summarize COJ support / feedback regarding stated goal.

Strategy	Explain budget year strategies to accomplish goal.
Finish the update and implementation of the new Employee Handbook to help employees and management obtain information and employment policies and resources. Provide more opportunities for employees to understand benefits available to them. Provide training to managers so that they can better manage and support their staff.	

Resources	Provide detail on resources necessary to implement strategies.
Find training and resources that are no cost or low cost that can be found in the existing LRES budget. Many resources can be found in the memberships, benefit programs and insurance carriers that we already use.	

Timeline & Benefits	Discuss is the timeline & benefits to Oneida County once the goal is met.
This goal will be an ongoing goal. While immedicate financial impact may not be readily visible, these areas are essential to address - especially as the labor market becomes increasingly more strained. These efforts should hopefully yield long-term cost savings by improving productivity, reduce onboarding costs and provide a happier, more engaged workforce to serve the public.	

Misc.	If applicable, use this area to provide additional information.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

Purpose: Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.

	Description
Department(s)	Labor Relations/Employee Services
COJ	Executive Committee
Est. for Year End Date	12/31/2026

Variance	Discuss any significant variances in year-end estimate vs. budget

511102 (wages-per employee): Actual higher than budgeted due to PTO payout done for separating employee

512004 (health/dental insurance): Actual lower than budgeted due to change of employees, no insurance paid for during hiring waiting period.

512018 (cash in lieu): Actual higher than budgeted due to employee briefly on cash in lieu, will move cost to health plan line through line item transfer

521102 (employee medical exams): Actual lower than budgeted due to Deputy hiring process did not result in as many hirings which would have required these costs (about $900 per Deputy hire needed).

531301 (training/conference): Actual lower than budgeted due to being unable to go to external trainings due to internal dept. training taking priority over conferences and external training opportunities in 2026

531305 (Meals, Lodging, Misc.): Actual lower than budgeted due to being unable to go to external trainings due to internal dept. training taking priority over conferences and external training opportunities in 2026

Misc.	If applicable, use this area to provide additional information

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

*Purpose: **Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year.** For larger Departments, may use form to review individual Divisions or Business Units.*

	Description
Department(s)	Labor Relations/Employee Services
COJ	Executive Committee
Budget Year	1/1/2027 - 12/31/2027

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	Yes
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	No

Revenues	Discuss any variances from prior year budget
None	

Expenses	Discuss any variances from prior year budget.
For Central Purchasing, I would like to add $3,625 to my budget for a new ID printer and software. This will be a one time purchase that will replace the current ID printer that is 14+ years old and no longer working well due to the printer being worn and the software is outdated. We have not done a mass-issue of updated ID's to employees since 2016 and the current printer may not do well with this bigger project. The newer printer's software will be much easier to use, will save time for our office and create nicer ID's.	

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	Labor Relations/Employee Services
COJ	Executive Committee
Budget Year	2027

Service / Program — **Describe non-mandated service or program.**

If necessary to eliminate a non-mandated program in the LRES Office, we would recommend the Employee Assistance Services (EAS) program. This program is provided through Aspirus Health Plan and offers counseling and resources to employees and their families for both work-related and personal issues. This program also supports the corrective action process during employee discipline, serves as an educational resource for employee trainings and annual In-Service education, and provides Critical Incident Stress Debriefing in the event of a crisis.

COJ — **Summarize COJ feedback regarding service or program.**

Fiscal Impact — **Describe current year funding source & amount.**

This program has an annual budgeted cost of $16,116 - all funds coming from tax levy.

Department Cuts — **Provide detail on non-mandated budget cuts to reduce budget request.**

None

Service Impact — **Explain the operational and service impact if budget cut occurs.**

Eliminating Employee Assistance Services would significantly reduce the support available to employees and their families when facing personal challenges, crisis situations, or loss. Most health insurance plans provide limited mental health coverage, and counseling services often have wait lists, while EAS provides employees with immediate, confidential, and free access to mental health and counseling resources. Without this benefit, employees may have fewer resources to address issues that can affect their well-being, attendance, and productivity. It would also remove a valuable resource for management when assisting employees who are experiencing personal or mental health challenges or addressing performance concerns related to these issues.

Misc. — **If applicable, use this area to provide additional information.**

LABOR RELATIONS & EMPLOYEE SERVICES, DEPT 30

TITLE	2022	2023	2024	2025	2026	2027 PROPOSED	CHANGE
EMPLOYEE SERVICES ASST	0.50	0.50	0.50	1.00	1.00	1.00	-
EMPLOYEE SERVICES MGR	1.00	1.00	1.00	1.00	1.00	1.00	-
HUMAN RESOURCES DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00	-
TOTAL	2.50	2.50	2.50	3.00	3.00	3.00	-

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - LRES 30							
LINE ITEM DETAIL							
101.30.51430.473600	INTERGOV CHGS-TESTING (R)	400.00	500.00	80%	300.00	1,000.00	912.00
101.30.51431.461900	PUBLIC CHGS-EMPLOYEE FEES (R)	-	-	0%	-	400.00	-
101.30.51431.474113	LOCAL DEPT CHGS-125 ADMINIST (R)	-	-	0%	-	-	-
101.30.51431.489150	REIMBURSEMENT OF EXPENDITURE (R)	-	-	0%	-	-	-
101.30.51431.493062	APPL CONT APPR-EMP FEES (R)	-	-	0%	-	-	-
	TOTAL REVENUE	400.00	500.00	80%	300.00	1,400.00	912.00
101.30.51430.511101	SALARIES-PERM EMPLOYEE (E)	195,927.00	189,664.00	103%	189,664.00	250,870.46	217,895.94
101.30.51430.511102	WAGES-PERM EMPLOYEE (E)	57,500.00	57,741.00	100%	60,427.75	54,922.58	688.08
101.30.51430.511103	OVERTIME WAGES (E)	-	-	0%	-	-	-
101.30.51430.511104	WAGES-PART-TIME EMPLOYEE (E)	-	-	0%	-	-	34,635.36
101.30.51430.511113	COVID-19 PAY (E)	-	-	0%	-	-	-
101.30.51430.512001	SOCIAL SECURITY (E)	19,800.00	19,020.00	104%	19,001.16	21,762.70	18,075.95
101.30.51430.512002	RETIREMENT-EMPLOYER'S SHARE (E)	18,400.00	17,383.00	106%	17,193.57	16,628.62	15,417.25
101.30.51430.512004	HEALTH/DENTAL INSURANCE (E)	72,088.00	91,765.00	79%	87,040.29	80,599.80	59,854.80
101.30.51430.512005	LIFE INSURANCE (E)	1,025.00	1,025.00	100%	925.31	780.89	999.62
101.30.51430.512006	WORKER'S COMPENSATION (E)	450.00	485.00	93%	411.38	439.58	347.52
101.30.51430.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.30.51430.512008	UNEMPLOYMENT COMPENSATION (E)	-	-	0%	-	-	-
101.30.51430.512017	RETIREE HEALTH INSURANCE (E)	14,540.00	13,790.00	105%	13,614.00	3,900.00	-
101.30.51430.512018	CASH IN LIEU OF HEALTH INS (E)	-	-	0%	1,200.00	400.00	325.00
101.30.51430.512019	EMPLOYEE RECOGNITION (E)	1,100.00	1,100.00	100%	1,100.00	936.73	1,100.72
101.30.51430.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-
101.30.51430.521102	EMPLOYEE MEDICAL EXAMS (E)	16,400.00	16,400.00	100%	14,119.88	12,237.00	15,066.00
101.30.51430.521201	LEGAL SERVICES (E)	-	-	0%	-	-	-
101.30.51430.521401	TRAINING-OTHER DEPTS (E)	-	-	0%	-	-	-
101.30.51430.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
101.30.51430.522005	TELEPHONE AND FAX (E)	800.00	800.00	100%	735.69	711.74	886.82
101.30.51430.531101	POSTAGE AND BOX RENT (E)	275.00	275.00	100%	140.97	267.68	68.69
101.30.51430.531102	PRINTING AND DUPLICATION (E)	350.00	650.00	54%	300.00	26.98	227.77
101.30.51430.531103	CENTRAL PURCHASING (E)	4,500.00	875.00	514%	875.00	1,106.12	517.70
101.30.51430.531202	SUBSCRIPTIONS (E)	462.00	100.00	462%	87.00	87.00	130.00
101.30.51430.531203	MEMBERSHIP DUES (E)	260.00	315.00	83%	260.00	340.00	235.00
101.30.51430.531204	ADVERTISING (E)	-	-	0%	-	206.56	82.36
101.30.51430.531301	TRAINING/CONFERENCE FEES (E)	850.00	850.00	100%	600.00	585.00	476.00

101.30.51430.531302	EMPLOYEE AUTO ALLOWANCE (E)	850.00	850.00	100%	800.00	553.00	515.72
101.30.51430.531304	MEALS-TAXABLE (E)	-	-	0%	-	-	-
101.30.51430.531305	MEALS LODGING & MISC TRAVEL (E)	1,000.00	1,000.00	100%	780.00	1,071.26	969.81
101.30.51431.511102	WAGES-PERM EMPLOYEE (E)	-	-	0%	-	-	-
101.30.51431.511105	WAGES-LIMITED TERM EMPLOY (E)	-	-	0%	-	-	-
101.30.51431.512001	SOCIAL SECURITY (E)	300.00	300.00	100%	300.00	212.69	2.35
101.30.51431.512006	WORKER'S COMPENSATION (E)	-	-	0%	-	-	-
101.30.51431.521102	EMPLOYEE MEDICAL EXAMS (E)	-	-	0%	-	-	-
101.30.51431.521901	OTHER PROFESSIONAL SERVICES (E)	42,000.00	42,000.00	100%	42,000.00	42,000.00	42,000.00
101.30.51431.521902	SECT 125 ADMINISTRATION (E)	25,725.00	24,725.00	104%	25,800.00	21,370.34	21,281.85
101.30.51431.521910	CONTRACTUAL PROGRAMS (E)	13,000.00	16,116.00	81%	12,332.94	9,211.58	8,650.32
101.30.51431.531101	POSTAGE AND BOX RENT (E)	-	-	0%	-	-	-
101.30.51431.531102	PRINTING AND DUPLICATION (E)	200.00	400.00	50%	200.00	-	7.78
101.30.51431.531901	OTHER SUPPLIES & EXPENSES (E)	-	-	0%	-	-	-
101.30.51431.531903	WELLNESS INCENTIVES (E)	3,000.00	3,000.00	100%	3,000.00	2,968.32	2,947.03
101.30.51431.699009	OTHER CAPITAL EQUIPMENT (E)	-	-	0%	-	-	-
101.30.51440.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	-	0%	-	-	-
	TOTAL EXPENDITURES	**490,802.00**	**500,629.00**	**98%**	**492,908.94**	**524,196.63**	**443,405.44**

Oneida County

2027 BUDGET FORM

DEPARTMENT DESCRIPTION

FINANCE DEPARTMENT, DEPT 58

The Finance Department is responsible for the County's financial management including accounting, financial reporting, budgeting, investment of County funds, debt administration, bi-weekly payroll for approximately 393 including full time, LTE and montly payroll for the County Board of Supervisors, ccounts payable/purchasing processes and issues an average of 560 checks/EFT's per month. completes analysis of journal entries, interdepartmental vouchers, budget modificaitons, etc, to keepthe general leder updated. Works with departments to train their staff to reconcile departmental account records to Finance's accunting records where appropriate. provides financal reports to county departments, the public and other governmental agencies. Prepare fund financial statments and entity-wide financial statments as required by GASB Statement No. 34. Prepare the Federal Awards and State Financial Assistance Report. Prepare Report form A for the Wisconsin Department of Revenue. Conduct internal audit investigations as directed by the Executive Committee or the county Board and assist the external auditing firm with year-end audit preperation.Work with department heads and oversight committees to implement audit recommendations. Work with the Executive committee and the county Board of Supervisors to prepare the county budget with a tax levy of approximately $18.9 million and a total County-wide budget of approximately $74.6 million for 2026. The Finance Department prepares and has oversight of the following business unit budgets: Central Duplication, Central Purchasing, Cost Allocation Plan, Central Telephone, Finance Department, Independent Audit, Opioid Settlement Fund, Contingency and Fund Transfers.
The Finance Department also coordinates outside agency funding on behalf of the Executive Committee. This includes Rhinelander-Oneida County Airport, Oneida County Economic Development Corporation, Oneida County Humane Society, Oneida County Library Board, and Oneida County Tourism.
Finally, under the direction of the Executive Committee, the Finance Department prepares estimates and accounts for all activity related to contingency, debt service (if applicable) and fund transfers.

Oneida County

2027 BUDGET FORM

DEPARTMENT GOAL

Purpose: Department goal and / or objective, engage with Committee of Jurisdiction, link fiscal resources to accomplishment of stated goals and/or objectives.

	Description
Department(s)	Finance Department
COJ	Executive Committee
Budget Year	2027

Goal — State goal; should be short and concise.

With a new Finance Director assuming responsibility, it is anticipated that there will be a period of time required to assess the current operations of the department and determine areas to focus on. Suggested goals are as follows: continue the process of assisting department heads in developing specialized reports as needed; develop and formalize a more consistent procedure for grant reporting and work with department heads and the appropriate committees to implement the recommendations made by the external auditors centralizing various financial duties including grant applications and reimbursement requests, and assisting with training of personnel who work with the financial systems in the County.

COJ — Summarize COJ support / feedback regarding stated goal.

Strategy — Explain budget year strategies to accomplish goal.

The 2027 Budget request provides funding for on-going training opportunities to stay abreast of accounting, fiscal and payroll best practices and regulations. Staff will occasionally rotate duties. Training and rotation ensure manuals are updated to reflect changes in procedures, policies and regulations as well as ensure adequate coverage of duties due to unforeseen circumstances.

Resources — Provide detail on resources necessary to implement strategies.

Maintaining adequate procedure manuals and engaging in trainer and trainee capacities is part of expected roles in addition to making sure day-to-day tasks are being completed. To be budget neutral and avoid overtime costs, cross-training will be done during "off-peak" times in the department.

Timeline & Benefits — Discuss is the timeline & benefits to Oneida County once the goal is met.

Continuous & on-going. Proper documentation and adequate cross-training creates a future-ready Finance Department that quickly adapts to new regulations, the latest technology, and inevitable employee turn-over.

Misc. — Performance Indicators

Availability of timely and accurate accounting and financial reports - Process payroll on a timely basis - Issuance of vendor checks on a timely basis - Minimal number of year-end audit entries.

Oneida County

2027 BUDGET FORM

2026 YEAR END ESTIMATE NARRATIVE

***Purpose:** Provide narrative regarding variances between the Department's 2026 year-end estimates vs. 2026 amended budget. For larger Departments, may use form to review individual Divisions or Business Units.*

	Description
Department(s)	Finance
COJ	Executive Committee
Est. for Year End Date	12/31/2026

Variance	Discuss any signficiant variances in year-end estimate vs. budget
Expect to finishe on or close to budget in all line items except Central Purchasing. Continue to improve departmental access to Amazon online ordering eliminating the need to process payments in Central business unit and charge out at month end; departmens can downlad their own Amazon invoices and process directly to their line items. This business unit can be retired gowin foward.	

Misc.	If applicable, use this area to provide additional information

Oneida County

2027 BUDGET FORM

2027 BUDGET REQUEST NARRATIVE

Purpose: Provide narrative regarding variances between the current year amended budget and the request for the upcoming Budget Year. For larger Departments, may use form to review individual Divisions or Business Units.

	Description	
Department(s)	Finance	
COJ	Executive Committee	
Budget Year	1/1/2027 - 12/31/2027	

Do you have new programs, projects or contracts that will significantly impact your budget in the upcoming year?	No
Do you have anticipated changes to personnel (adding positions, eliminating vacancies, changes positions to/from part/full-time)?	No

Revenues		Discuss any variances from prior year budget
N/A		

Oneida County

2027 BUDGET FORM

NON-MANDATED (DISCRETIONARY) SERVICE OR PROGRAM

Purpose: Identify non-mandated, discretionary service and / or program that may be losing non-county funding, and / or is county funded but may be considered for elimination in the upcoming budget.

	Description
Department(s)	Finance Department
COJ	Executive Committee
Budget Year	2027

Service / Program	Describe non-mandated service or program.
Evaluate the new ERP system implemented to see if all the department and County needs are being met.	

COJ	Summarize COJ feedback regarding service or program.

Fiscal Impact	Describe current year funding source & amount.
Current ERP system has been costing $45K per year for maintenance and training.	

Department Cuts	Provide detail on non-mandated budget cuts to reduce budget request.
N/A	

Service Impact	Explain the operational and service impact if budget cut occurs.
updates will not be implemented and training will not continue if cut.	

Misc.	If applicable, use this area to provide additional information.
Maintenance and training is required at this point.	

FINANCE DEPARTMENT, DEPT 58

TITLE	2023	2024	2025	2026	2027	CHANGE
ACCOUNT TECHNICIAN	1.00	0.60				-
FINANCE DIR / CO AUDITOR	1.00	1.00	1.00	1.00	1.00	-
FINANCE SPECIALIST	1.00	1.00	2.00	1.60	-	(1.60)
INTERN (LTE)						-
ACCOUNTANT					1.00	1.00
FINANCE TECHNICIAN					0.60	0.60
TOTAL	**3.00**	**2.60**	**3.00**	**2.60**	**2.60**	**-**

Oneida County, WI

Account	Title	2027 Budget Request	2026 Amended Budget	Variance	2026 Year end Estimate	2025 Actual	2024 Actual
GENERAL FUND - FINANCE DEPT 24, 26 & 48							
LINE ITEM DETAIL							
101.58.51110.433600	FEDERAL GRANTS- SLFRF (R)	-	-	0%	-	-	-
101.58.51460.474102	LOCAL DEPT CHGS-POSTAGE (R)	84,900.00	80,000.00	106%	36,534.28	77,230.16	62,441.59
101.58.51460.489140	REIMB PRIOR YR EXPENDITURE (R)	-	-	0%	-	-	-
101.58.51470.474104	LOCAL DEPT CHGS-TELEPHONE (R)	50,000.00	72,000.00	69%	28,002.76	46,438.28	56,776.57
101.58.51480.474100	LOCAL DEPT CHGS-PRINTING (R)	-	-	0%	-	1,616.25	1,488.96
101.58.51510.461021	PUBLIC CHGS-FINANCE DEPT FEES (R)	5,500.00	5,500.00	100%	2,768.99	5,241.91	-
101.58.51510.461900	PUBLIC CHGS-EMPLOYEE FEES (R)	-	1,000.00	0%	414.00	594.00	474.00
101.58.51990.489100	MISCELLANEOUS REVENUES (R)	-	-	0%	93,008.48	45,733.56	-
101.58.54193.442003	CTY SHARE DOG LICENSES (R)	-	18,500.00	0%	-	21,026.95	18,483.08
101.58.56730.468400	PUBLIC CHGS-ADVERTISING (R)	-	-	0%	-	-	5,000.00
101.58.59101.492200	TRANSFER FROM SPECIAL REVENU (R)	-	-	0%	-	967,068.88	41,786.31
101.58.59101.492400	TRANSFER FROM CAPITAL PROJEC (R)	-	-	0%	-	820,060.99	-
101.58.59101.494110	HOLDING-TREASURERS' RECEIPT (R)	-	-	0%	15,359.67	(843.65)	-
101.58.59990.411100	GENERAL PROPERTY TAXES (R)	3,255,052.00	13,486,518.00	24%	(274.17)	12,967,128.00	14,097,613.00
101.58.59990.411101	GEN PROP TX CHRG BACKS (R)	-	535.00	0%	-	265.51	670.00
101.58.59990.411500	FOREST CROPLAND/MANAGED LAND (R)	126,000.00	126,000.00	100%	104,469.05	144,342.80	152,162.63
101.58.59990.412210	COUNTY SALES TAX (R)	7,500,000.00	7,305,000.00	103%	4,841,817.12	7,262,593.95	6,963,858.80
101.58.59990.412220	SALES TAX RETAINED BY COUNTY (R)	-	-	0%	-	26.86	-
101.58.59990.418800	INTEREST ON TAXES (R)	250,000.00	250,000.00	100%	220,231.36	361,111.35	269,333.27
101.58.59990.418900	PENALTY ON TAXES (R)	100,000.00	125,000.00	80%	111,423.40	167,416.35	134,380.26
101.58.59990.433100	FEDERAL GRANTS-CARES ACT (R)	-	-	0%	-	-	-
101.58.59990.434110	SHARED REVENUE (R)	678,100.00	678,100.00	100%	264,030.17	829,128.92	655,907.44
101.58.59990.435801	STATE AID-CONSERVATION AIDS (R)	187,000.00	187,000.00	100%	77,609.27	78,860.33	179,232.96
101.58.59990.435901	PILT-EXEMPT COMPUTERS (R)	20,000.00	20,000.00	100%	211,373.52	208,819.50	27,681.77
101.58.59990.435902	PERSONAL PROPERTY AID (R)	162,315.00	74,000.00	219%	88,537.79	-	73,777.32
101.58.59990.436900	STATE-UNEMPLOYMENT (R)	-	-	0%	-	-	-
101.58.59990.474110	LOCAL DEPT CHGS-INDIRECT CST (R)	276,000.00	324,762.00	85%	189,444.50	137,415.96	65,303.00
101.58.59990.481100	INTEREST EARNED (R)	1,472,000.00	2,050,000.00	72%	594,286.40	1,833,714.53	1,767,171.74
101.58.59990.482100	RENT OF OTHER FACILITIES (R)	-	-	0%	-	-	-
101.58.59990.483100	SALE OF FIXED ASSETS (R)	-	-	0%	-	-	21,500.00
101.58.59990.483110	SALE OF COUNTY LAND (R)	-	-	0%	8,275.00	195,832.00	123,713.00
101.58.59990.484102	OPIOID LAWSUIT SETTLEMENT (R)	-	-	0%	-	-	-
101.58.59990.489100	MISCELLANEOUS REVENUES (R)	-	4,500.00	0%	(6,997.23)	5,686.43	997.00
101.58.59990.489300	REPAYMENT OF ECON DEVEL L (R)	-	-	0%	-	-	-
101.58.59990.489400	BOND GUARANTY FEE (R)	-	96,000.00	0%	48,000.00	96,266.67	112,000.00

101.58.59990.493051	APPL CONT APPN-BOND GUARANTY (R)	-	-	0%	-	-	-
101.58.59990.493052	APPL CONT APPN-HSC TRANSITION (R)	-	-	0%	-	-	-
101.58.59990.493101	FUND BAL APP-GENERAL FUND (R)	-	-	0%	-	-	-
101.58.59990.493801	APPL CONT APPN-ONE TIME C (R)	-	-	0%	-	-	-
101.58.59990.494100	HOLDING-HSC ESCROW TRANSACTION (R)	-	-	0%	4,500.56	2,730,024.03	-
	TOTAL REVENUE	**14,166,867.00**	**24,904,415.00**	**57%**	**6,932,814.92**	**29,002,800.52**	**24,831,752.70**
101.24.54310.521916	FAMILY CARE (E)	-	-	0%	-	-	330,058.73
101.24.54310.581201	GRANTS TO INSTITUTIONS (E)	-	-	0%	-	-	-
101.24.54310.699102	BUILDINGS (E)	-	-	0%	-	-	-
101.26.55112.511301	COMMITTEE PER DIEM (E)	1,200.00	1,200.00	100%	80.00	360.00	480.00
101.26.55112.512001	SOCIAL SECURITY (E)	92.00	92.00	100%	6.12	27.54	36.72
101.26.55112.512006	WORKER'S COMPENSATION (E)	4.00	4.00	100%	0.12	0.54	0.72
101.26.55112.531103	CENTRAL PURCHASING (E)	-	-	0%	-	-	-
101.26.55112.531302	EMPLOYEE AUTO ALLOWANCE (E)	600.00	600.00	100%	156.60	301.00	320.26
101.26.55112.531303	NON-EMPLOYEE AUTO ALLOWANCE (E)	300.00	300.00	100%	-	89.60	76.64
101.26.55112.531305	MEALS LODGING & MISC TRAV (E)	-	-	0%	-	-	-
101.26.55112.581201	GRANTS TO INSTITUTIONS (E)	81,966.19	61,491.62	133%	61,491.62	54,815.00	46,009.83
101.26.55112.581202	GRANTS TO RHINELANDER (E)	199,852.00	199,852.00	100%	199,852.00	195,933.00	190,933.00
101.26.55112.581203	GRANTS TO MINOCQUA (E)	167,637.00	167,637.00	100%	167,637.00	162,100.00	162,100.00
101.26.55112.581207	GRANTS TO THREE LAKES (E)	52,908.00	52,908.00	100%	52,908.00	52,908.00	50,508.00
101.58.51460.523203	MACY AND EQUIP SVC CONTRACTS (E)	2,200.00	2,200.00	100%	-	-	-
101.58.51460.531101	POSTAGE AND BOX RENT (E)	75,000.00	70,100.00	107%	49,966.78	78,671.27	56,188.61
101.58.51460.531302	EMPLOYEE AUTO ALLOWANCE (E)	200.00	200.00	100%	88.46	199.40	109.88
101.58.51460.531305	MEALS LODGING & MISC TRAV (E)	-	-	0%	-	-	-
101.58.51460.531701	RENTS AND LEASES (E)	7,500.00	7,500.00	100%	-	-	-
101.58.51470.522005	TELEPHONE AND FAX (E)	50,000.00	72,000.00	69%	55,700.08	46,438.16	60,040.02
101.58.51480.523203	MACY AND EQUIP SVC CONTRACTS (E)	-	-	0%	-	-	-
101.58.51480.531102	PRINTING AND DUPLICATION (E)	-	-	0%	-	994.13	365.49
101.58.51480.531103	CENTRAL PURCHASING (E)	-	-	0%	90.60	622.12	768.84
101.58.51510.511101	SALARIES-PERM EMPLOYEE (E)	130,000.00	141,400.00	92%	137,286.24	155,455.12	132,158.33
101.58.51510.511102	WAGES-PERM EMPLOYEE (E)	67,300.00	60,000.00	112%	2,752.00	159,811.59	75,168.53
101.58.51510.511103	OVERTIME WAGES (E)	1,500.00	1,500.00	100%	5.61	1,388.11	1,920.54
101.58.51510.511104	WAGES-PART-TIME EMPLOYEE (E)	35,400.00	41,000.00	86%	17,569.50	-	27,756.90
101.58.51510.511105	WAGES-LIMITED TERM EMPLOYEE (E)	-	-	0%	-	-	-
101.58.51510.511205	HOLIDAY WORKED PAY (E)	-	-	0%	338.26	-	-
101.58.51510.512001	SOCIAL SECURITY (E)	17,500.00	18,000.00	97%	12,043.66	24,197.89	18,043.08
101.58.51510.512002	RETIREMENT-EMPLOYER'S SHARE (E)	15,500.00	15,500.00	100%	27,036.10	17,364.17	15,941.67
101.58.51510.512004	HEALTH/DENTAL INSURANCE (E)	17,300.00	12,500.00	138%	3,110.29	11,716.91	11,474.69
101.58.51510.512005	LIFE INSURANCE (E)	1,500.00	1,000.00	150%	339.23	844.89	792.13

101.58.51510.512006	WORKER'S COMPENSATION (E)	400.00	400.00	100%	225.27	485.80	321.89
101.58.51510.512007	INCOME CONTINUATION INS (E)	-	-	0%	-	-	-
101.58.51510.512017	RETIREE HEALTH INSURANCE (E)	-	-	0%	-	-	-
101.58.51510.512018	CASH IN LIEU OF HEALTH INS (E)	3,000.00	3,000.00	100%	2,250.00	3,000.00	3,000.00
101.58.51510.521301	ACCOUNTING AND AUDITING (E)	3,500.00	-	100%	3,050.00	600.00	13,009.50
101.58.51510.522005	TELEPHONE AND FAX (E)	800.00	800.00	100%	321.87	533.83	665.12
101.58.51510.531101	POSTAGE AND BOX RENT (E)	900.00	800.00	113%	857.51	878.83	612.29
101.58.51510.531102	PRINTING AND DUPLICATION (E)	100.00	100.00	100%	-	-	374.00
101.58.51510.531103	CENTRAL PURCHASING (E)	800.00	800.00	100%	391.98	877.20	668.80
101.58.51510.531203	MEMBERSHIP DUES (E)	750.00	750.00	100%	-	275.00	549.00
101.58.51510.531204	ADVERTISING (E)	-	-	0%	380.00	-	-
101.58.51510.531301	TRAINING/CONFERENCE FEES (E)	4,000.00	4,000.00	100%	-	320.00	250.00
101.58.51510.531302	EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	524.86	315.00	-
101.58.51510.531305	MEALS LODGING & MISC TRAVEL (E)	1,500.00	-	100%	1,340.00	519.90	86.64
101.58.51511.521301	ACCOUNTING AND AUDITING (E)	80,000.00	80,000.00	100%	63,270.00	51,610.00	51,820.00
101.58.51512.521301	ACCOUNTING AND AUDITING (E)	6,500.00	6,500.00	100%	-	4,000.00	4,000.00
101.58.51990.531901	OTHER SUPPLIES & EXPENSES (E)	500.00	-	100%	61.56	7,646.88	-
101.58.51990.572004	OTHER INTEREST (E)	-	-	0%	-	-	-
101.58.52210.523308	FIRE PROTECTION (E)	-	-	0%	-	-	-
101.58.53510.581201	GRANTS TO INSTITUTIONS (E)	197,081.00	197,081.00	100%	197,081.00	197,081.00	197,081.00
101.58.54193.531205	LICENSE FEES (E)	-	-	0%	-	-	-
101.58.54193.581201	GRANTS TO INSTITUTIONS (E)	53,900.00	53,900.00	100%	40,425.00	45,971.35	43,900.00
101.58.54697.581201	GRANTS TO INSTITUTIONS (E)	-	-	0%	-	-	-
101.58.55116.581201	GRANTS TO INSTITUTIONS (E)	7,807.00	-	100%	7,807.08	7,807.08	7,807.08
101.58.56710.491100	PROCEEDS FROM BONDS (R)	-	-	0%	-	-	-
101.58.56710.521901	OTHER PROFESSIONAL SERVICES (E)	-	-	0%	-	-	-
101.58.56710.531204	ADVERTISING (E)	-	-	0%	-	-	-
101.58.56710.581201	GRANTS TO INSTITUTIONS (E)	146,500.00	146,500.00	100%	109,875.00	146,500.00	96,500.00
101.58.56730.521901	OTHER PROFESSIONAL SERVICES (E)	92,800.00	70,000.00	133%	34,233.57	92,738.35	90,257.25
101.58.56730.531301	TRAINING/CONFERENCE FEES (E)	-	-	0%	-	-	-
101.58.56730.531303	NON-EMPLOYEE AUTO ALLOWANCE (E)	-	-	0%	-	-	-
101.58.56910.581201	GRANTS TO INSTITUTIONS (E)	-	-	0%	-	-	-
101.58.59101.711002	OPERATING TRANSFER (E)	-	-	0%	-	3,134,127.88	1,216,777.78
101.58.59101.711210	TRANSFER TO HWY INT SERV FUN (E)	-	1,400,000.00	0%	1,400,000.00	2,250,000.00	1,277,000.00
101.58.59101.711404	TRANSFER TO CAP PROJ FUND (E)	3,865,000.00	1,685,940.00	229%	1,952,321.02	1,725,060.00	1,352,200.00
101.58.59101.711601	TRANSFER TO SOLID WASTE F (E)	-	-	0%	-	-	-
101.58.59101.711607	TRANSFER TO WINNEBAGO ST FUND (E)	-	-	0%	-	39,360.00	-
101.58.59101.711710	TRANSFER TO HWY PROP FUND (E)	450,000.00	350,000.00	129%	350,000.00	490,000.00	-
101.58.59901.571002	NOTES PRINCIPAL (E)	-	-	0%	-	-	-
101.58.59990.512009	OTHER EMPLOYER CONTRIBUTIONS (E)	-	-	0%	10,025.00	49,748.71	-
101.58.59990.513901	COST ALLOC-VACANCY/REDUCTION (E)	-	-	0%	-	-	-

101.58.59990.513902	COST ALLOC-COLA ADJUSTMEN (E)	-	-	0%	-	-	-
101.58.59990.513904	COST ALLOC-HEALTH / FRINGE A (E)	-	194,248.00	0%	-	-	-
101.58.59990.521901	OTHER PROFESSIONAL SERVICES (E)	-	99,700.00	0%	3,136.69	-	1,263.00
101.58.59990.521910	CONTRACTUAL PROGRAMS (E)	-	109,497.00	0%	-	11,245.53	-
101.58.59990.583050	BANK SERVICE CHARGES (E)	-	-	0%	-	2,045.90	-
101.58.59990.583051	BOND GUARANTY RELATED EXPENSES (E)	-	96,000.00	0%	5,972.50	22,437.45	4,018.00
101.58.59990.583052	HUMAN SERVICES TRANSITION (E)	-	-	0%	-	80,390.91	72,289.06
101.58.59990.583200	CHG ACCOUNTING ASSUMPTION (E)	-	-	0%	-	83.10	-
101.58.59990.711002	OPERATING TRANSFER (E)	-	-	0%	-	(3,743.20)	-
101.58.59990.721010	RESERVE FOR GEN FUND EXPE (E)	-	-	0%	-	-	-
	TOTAL EXPENDITURES	**5,841,297.19**	**5,427,000.62**	**108%**	**4,972,008.18**	**9,326,154.94**	**5,615,703.02**

Agenda

XI. PUBLIC LIBRARY LOANS OF MATERIAL TO NONRESIDENTS

1. Of the total circulation reported for the library from Section III, item 1, what was the total circulation to nonresidents *See instructions for definition of nonresident*	10,252

Divide nonresident circulation among the following categories. The total of 2 through 6 below should not be greater than the number reported in item 1 above.	a. Those with a Library	b. Those without a Library	c. Subtotal
2. Circulation to Nonresidents Living in the Library's County	2,686	27	2,713
3. Circulation to Nonresidents Living in Another County in the Library System	5	5	10
4. Circulation to Nonresidents Living in an Adjacent County Not in the Library System	3,023	3,287	6,310

5. Circulation to All Other Wisconsin Residents	660	6. Circulation to Persons from Out of the State	559

7. Are the answers to items 1 through 6 based on actual count or survey/sample?	8a. Does the library deny access to any residents of adjacent public library systems on the basis of Wis. Stat. s. 43.17(11)(b)?	8b. If yes, does the library allow residents in adjacent systems to purchase library cards?
Actual	No	

9. Circulation to Nonresidents Living in an Adjacent County Who Do Not Have a Local Public Library

Name of County	Circulation	Name of County	Circulation
a. Forest	801	f.	
b. Oneida	2,486	g.	
c.		h.	
d.		i.	
e.		j.	

XII.TECHNOLOGY (Not included in 2025 Report

XIII. SELF-DIRECTED ACTIVITIES, STAFF SERVING YOUTH / ADULTS

1. Self-directed Activities: *Planned, independent activities available for a definite time period which introduce participants to any of the broad range of library services or activities that directly provide information to participants.*

	a. Children (0-5)	b. Children (6-11)	c. Young Adult (12-18)
Number of Self-Directed Activities	2	65	18
Total Self-Directed Activity Participation	68	2,791	417
	d. Adult (19+)	e. General Interest (all ages)	f. Total
Number of Self-Directed Activities	0	23	108
Total Self-Directed Activity Participation	0	216	3,492

2. Name and email address of primary staff person who serves as the children, youth, or teen librarian. Only the primary person is displayed here.

a. First Name	b. Last Name	c. Email Address
Tori	Forss	tori@olsonlibrary.org

3. Name and email address of primary staff person who serves as the librarian for adults. Only the primary person is displayed here.

a. First Name	b. Last Name	c. Email Address
Sara	Klemann	director@olsonlibrary.org

Agenda

VI. LIBRARY OPERATING EXPENDITURES

Report operating expenditures from all sources. Do not report capital expenditures here.

1. Salaries and Wages Include maintenance, security, plant operations	2. Employee Benefits Include maintenance, security, plant operations
$171,118	$24,628

3. Library Collection Expenditures

a. Print Materials	b. Electronic Materials	c. Audiovisual Materials	d. All Other Library Materials	Subtotal 3
$14,811	$5,256	$1,077	$456	$21,600

4. Contracts for Services Include contracts with other libraries, municipalities, and library systems here. Include service provider.

Provider	Description	Type	Amount
NWLS	NWLN CONSORTIUM FEES	Contract	$11,896
NWLS	MOVIE LICENSE	Fee	$0
NWLS	ANNUAL SOFTWARE UPDATES	Fee	$600
NWLS	DELIVERY	Fee	$600
NWLS	WisCat	Fee	$0
NWLS	WisNet	Fee	$345
NWLS	BADGERNET	Fee	$1,200
NWLS	BOOKPAGES	Fee	$235
NWLS	MARKETING	Fee	$56
		Subtotal 4	$14,932

5. Other Operating Expenditures	$101,605
6. Total Operating Expenditures *Add 1 through 5*	$333,883
7. Of the expenditures reported in item 6, what were operating expenditures from federal program sources?	$0

VII. LIBRARY CAPITAL REVENUE, EXPENDITURES, DEBT RETIREMENT, AND RENT

1. Capital Income and Expenditures by Source of Income
Do not report any expenditures reported above. Provide a brief description of any expenditures.

Source	Brief Description of Expenditure	Revenue	Expenditure
a. Federal		$0	$0
b. State		$0	$0
c. Municipal		$0	$0
d. County		$0	$0
e. Other		$0	$0

2. Debt Retirement	3. Rent Paid to Municiality/County	Total Revenue	Total Expenditure
$0	$0	$0	$0

VIII. OTHER FUNDS HELD BY THE LIBRARY BOARD

1. Total Amount of Other Funds at the End of Year	$265,579

IX. FUNDS PAID OR TRANSFERRED TO THE LIBRARY BOARD FINANCIAL SECRETARY

1. Total Amount of Section IX Funds at End of Year	$0

Agenda

II. LIBRARY COLLECTIONS

	a. Number Owned / Leased	b. Number Added
1. Books in Print	28,487	1,162
2. Physical Subscriptions	29	
3. Physical Audio Materials	1,546	0
4. Physical Video Materials	3,441	141
5. Other Physical Materials	573	
6. Total Physical Items in Collection	34,047	

	Purchased solely by the Library	Purchased via a System, Consortium or Cooperative Agreement	Provided by the State
7. E-books	No	Yes	No
8. E-serials	No	Yes	No
9. E-audio	No	Yes	No
10. E-video	No	Yes	No
11. Research Databases	Yes	No	Yes
12. Online Learning Platforms	No	Yes	Yes

III. LIBRARY SERVICES

1. Physical Circulation Transactions

a. Total Circulation	b. Children's Materials	c. Other Physical Items
50,678	18,578	1,732

2. Interlibrary Loans

a. Items Loaned *Provided to*	b. Items Received *Received from*
8,759	10,210

Method for Counting ILL Transactions: Categorized ILL Transactions

(Only Total will display when Total ILL Transactions is listed as the Method for Counting ILL Transactions)	Items Loaned to Other Libraries *Provided to*	Items Borrowed from Other Libraries *Received from*
Integrated Library Systems (ILS)	8,415	9,888
WISCAT	344	322
Other (includes OCLC, manual tracking or other methods)		

3. Electronic Content Circulation Transactions

a. E-books	b. E-serials	c. E-audio	d. E-video	e. Children's E-materials	f. Total E-materials
10,947	3,559	12,499	146	913	27,151

4. Number of Registered Users			5. Overdue Fines	6. Reference Transactions		7. Library Visits	
a. Resident	b. Nonresident	c. TOTAL		a. Method	b. Annual Count	a. Method	b. Annual Count
4,447	1,457	5,904	No	Survey Week(s)	3,016	Actual Count	65,023

8. Uses of Public Internet Computers				9. Uses of Public Wireless Internet	
a. Number of Public Use Computers	b. Number of Public Use Computers with internet access	c. Method	d. Annual Count	a. Method	b. Annual Count
11	5	Actual Count	2,358	Actual Count	12,532

Agenda

Report to Oneida County for libraries requesting payment in 2026 to be paid to Library in 2027 Per Wisconsin Statute 43.12

Name of Library:	Walter E. Olson Memorial Library		
Mailing Address:	203 N. Main Street		
City:	Eagle River	Zip Code:	54521
Director:	Sara Klemann	Email:	director@olsonlibrary.org
Phone Number:	715-479-8070		

Report Circulation by jurisdiction

Name of Libraried (Non-reimbursable) Jurisdiction	Number of Circulations	Name of Non-Libraried (Reimbursable) Jurisdiction	Number of Circulations
Three Lakes	2137	Woodruff	120
Rhinelander	548	Sugar Camp town	2356
Minocqua	128	Lake Tomahawk	2
		Hazelhurst	8

Grand total Oneida County reimbursable circulations 2,486

(Note: must match Section XI, item 2b for home County and Section XI 9 for adjacent County on DPI Annual Report or you must provide documentation of discrepancy)

Total Circulation: 50,678

(Note: must match section III, item 1.a. on DPI Annual Report or you must provide documentation of discrepancy)

Operational Expenditures (minus federal funds): $333,883.00

(Note: must match section VI, item 6 minus item 7 or you must provide documentation of discrepancy)

Unit Cost (Cost per Circulation):	$6.59
Cost of Service to County Residents:	$16,378.57
70 % of Cost of Service:	$11,465.00



Signature of Person Submitting Form

Agenda

May 28, 2026

Oneida County Board of Supervisors
Oneida County Courthouse
PO Box 400
1 South Oneida Avenue
Rhinelander, WI 54501

WALTER E. OLSON MEMORIAL LIBRARY

On behalf of the Walter E. Olson Memorial Library Board of Trustees, I'm am submitting our annual request, per Act 420, for reimbursement for circulation services provided by our library to Oneida County residents during 2025.

Wisconsin Statute require counties to reimburse public libraries in adjacent counties at an amount that is equal to at least 70% of the circulation rate for each loan made to a resident with no municipal library.

Over the course of 2025, we circulated 5,299 items to Oneida County patrons, at a cost of $34,911.52. Of those circulations, 2,486 were reimbursable loans made to Oneida county residents living in non-libraried municipalities, at a cost of $16,378.57. Though the statutory threshold for reimbursement is $11,465, this amount covers just under 33% of the cost of services provided to residents of Oneida County by the Walter E. Olson Memorial Library. Any additional funding you can provide will meaningfully contribute to further services to your individuals living in Oneida County.

Enclosed is a copy of the reporting form used to calculate ACT 420 reimbursements and the relevant pages of our 2025 Annual Report for your reference. Please contact me if you have questions.

Sincerely,

Sara Klemann (she/her/hers)
Director, Walter E. Olson Memorial Library
director@olsonlibrary.org
715-479-8070

Agenda

Tomahawk Public Library

Date: April 20, 2026

To: Tracy Hartman
Oneida County Clerk
Oneida County Courthouse
P. O. Box 400
1 S. Oneida Ave.
Rhinelander, WI 54501

OFFICE OF COUNTY CLERK
ONEIDA COUNTY
APR 28 2026
ONEIDA COUNTY CLERK

From: Heidi O'Hare, Director
Tomahawk Public Library

RE: Reimbursement for library service to Oneida County residents

The Tomahawk Public Library provides the following statement of service provided to Oneida County residents of municipalities without a local library:

2025 Total Circulation: 50,676
2025 Total Qualifying Expenditures: $469,003
2025 Total Cost Per a Circulation: $9.25
2025 Circulation to Oneida County residents without a local library: 10,117

Using the formula found in Wisconsin Statutes 43.12(1), Tomahawk Public Library's cost for service to Oneida residents in 2025 was $93,582.25. Payment of at least 70% of that cost $65,507.58 is **required by March 1, 2027**. Thank you for your cooperation in helping us provide library services to your residents.

County	**2025** Circulation to residents w/o library	100% Reimbursement	70% Reimbursement
Oneida	10,117	$93,582.25	$65,507.58

If you have questions, please contact Heidi O'Hare at director@tomahawk.lib.wi.us or (715)453-2455.

Sincerely,

Samantha Colburn, President
Tomahawk Public Library Board of Trustees

Heidi O'Hare, Director
Tomahawk Public Library

Agenda

T.B. Scott Free Library

106 W. First Street
Merrill, WI 54452
715-536-7191 www.tbscottlibrary.org

OFFICE OF COUNTY CLERK
ONEIDA COUNTY
MAY 26 2026
ONEIDA COUNTY CLERK

Date: May 21, 2026

To: County Clerk, Oneida County

From: Laurie A. Ollhoff, Director
T.B. Scott Free Library

RE: Reimbursement for library service to Oneida County residents

The T.B. Scott Free Library provides the following statement of service provided to Oneida County residents of municipalities without a local library:

2025 Total Circulation: 103,479

2025 Total Qualifying Expenditures: $1,092,994

2025 Cost per Circulation: $10.56

2025 Circulation to Oneida County residents without a local library: 253

Using the formula found in Wisconsin Statutes 43.12(1), T.B. Scott Free Library's cost for service to Oneida County residents in **2025** was **$2,671.68**. Payment of at least 70% of that cost **$1,870.18** is **required by March 1, 2027.**

County	2025 Circ to residents w/o library	100% Reimbursement	70% Reimbursement
Oneida	**253**	**$2,671.68**	**$1,870.18**

Thank you for your cooperation in helping us provide library services to your residents. If you have questions, please contact Laurie A. Ollhoff at director@tbscottlibrary.org or 715-536-7191.

With kind regards,

Laurie A. Ollhoff
Director

Agenda

May 21, 2026

Tracy Hartman
Oneida County Clerk
PO Box 400, 1 S. Oneida Street
Rhinelander, WI 54501

OFFICE OF COUNTY CLERK
ONEIDA COUNTY
MAY 26 2026
ONEIDA COUNTY CLERK

MINOCQUA PUBLIC LIBRARY
information. inspiration. imagination.

415 Menominee Street, Suite 100
Minocqua, WI 54548

Dear Ms. Hartman,

Using the formula found in Wisconsin State Statute 43.12(1), the Minocqua Public Library is requesting reimbursement for providing services to Oneida County residents who live in municipalities that do not have a local library (also referred to as non-libraried). The calculation for the reimbursement to the Minocqua Public Library is based on the following information:

2025 Total Annual Circulation: 103,833
Library circulation refers to the activities surrounding the lending of library materials (books, media, etc.) to users for a specific period. It serves as a core public service, managing the checkout, return, and renewal of items without regard to county boundaries

2025 Total Expenditures (without federal expenditures): $543,205
The library's total funds spent for 2025

2025 Cost per Circulation: $5.23
The cost per circulation is calculated by dividing the total operating expenditures by total circulation. (543,205 / 103,833)

2025 Total Circulation to Oneida County non-libraried residents: 31,293
The activities surrounding the lending of library materials (books, media, etc.) specifically to Oneida Country non-libraried residents for a specific period.

The Minocqua Public Library respectfully requests $167,637 for 2027, which has no increase over the 2026 reimbursement request of our costs, and is necessary to cover our expenses and help with inflationary increases the library is experiencing in all areas of operation.

We thank you for your continued support of the Minocqua Public Library; we greatly appreciate the coverage of the services provided to all Oneida County residents. If you have questions, please contact Kelly Raddatz at 715-356-4437

Sincerely,

Kim Widmer

Kim Widmer
Minocqua Library Board President

Kelly Raddatz
Director / Minocqua Public Library

Agenda

Report to Oneida County for libraries requesting payment in 2026 to be paid to Library in 2027 Per Wisconsin Statute 43.12

Name of Library:	Frank B. Koller Memorial Library		
Mailing Address:	PO Box 100		
City:	Manitowish Waters	Zip Code:	54545
Director:	Callie Bates	Email:	director@koller.wislib.org
Phone Number:	715-543-2700		

Report Circulation by jurisdiction

Name of Libraried (Non-reimbursable) Jurisdiction	Number of Circulations	Name of Non-Libraried (Reimbursable) Jurisdiction	Number of Circulations
Three Lakes		Hazelhurst	
Rhinelander		Lake Tomahawk	
		Woodruff	3
		Town of Sugar Camp	

Grand total Oneida County reimbursable circulations	3
(Note: must match Section XI, item 2b for home County and Section XI 9 for adjacent County on DPI Annual Report or you must provide documentation of discrepancy)	
Total Circulation:	10650
(Note: must match section III, item 1.a. on DPI Annual Report or you must provide documentation of discrepancy)	
Operational Expenditures (minus federal funds):	169934
(Note: must match section VI, item 6 minus item 7 or you must provide documentation of discrepancy)	
Unit Cost (Cost per Circulation):	$15.96
Cost of Service to County Residents:	$47.87
70 % of Cost of Service:	$33.51

Agenda

Frank B. Koller Memorial Library

June 17, 2026

Tracy Hartman, County Clerk
Oneida County Courthouse
P.O. Box 400
Rhinelander, WI 54501

Dear Tracy Hartman:

It's time once again for libraries to put in requests for reimbursement. We are asking for reimbursement for Koller Memorial Library items checked out by Oneida County residents who live in non-libraried communities.

Below, please see a small portion from Chapter 43.12 of the Wisconsin Statutes:

> *Wisconsin Statutes require counties to reimburse public libraries within the county and in adjacent counties at an amount that is equal to at least 70% of the circulation rate for each loan made to a resident with no municipal library.*

Enclosed you will find the county reimbursement worksheet from our library system. Our total request amount from Oneida County is $33.51.

Please contact me if you have questions.

Thank you so much!

Sincerely,

Callie Bates
Library Director

Frank B. Koller Memorial Library
P.O. Box 100/5761 US Highway 51
Manitowish Waters, WI 54545
director@koller.wislib.org
(715) 543-2700

Agenda

Edward U. Demmer
Memorial Library
6961 W. School St.
PO Box 760
Three Lakes, WI 54562

Phone (715) 546-3391
FAX (715) 546-2930
demmer@wvls.lib.wi.us

May 19, 2026

To: County Clerk, Oneida County

From: Jill Roth, Director
Edward U. Demmer Memorial Library

RE: Reimbursement for library service to Oneida County residents

The Edward U. Demmer Memorial Library provides the following statement of service provided to Oneida County residents of municipalities without a local library:

2025 Total Circulation: 24,521
2025 Total Operating Expenditures: $323,050
2025 Cost of Circulation: $13.17

2025 Circulation by our Library to Oneida County residents without a local library: **2,821 (from** 2024 Annual Report submitted to DPI)

Using the formula found in Wisconsin Statutes 43.12, Edward U. Demmer Memorial Library's cost for service to Oneida County for non-libraried residents in 2025 is $37,152.57. Payment of at least 70% of that cost, $26,006.80, is required by March 1, 2027. **However, the Oneida County Library Board approved a reimbursement at the level of $52,908 as part of the 2026 Oneida Count Library Board budget. We would request that the reimbursement be made at this amount in 2027.** We thank the Oneida County Library Board and the Oneida County Board for their consideration and support.

As a public library board, we feel it is important to stress our belief of open access of materials to the public and we look forward to Oneida County residents continuing to use our public library. Thank you for helping us provide library services to your residents. If you at any time have questions regarding our figures or our services offered to Oneida County residents, please feel free to contact us.

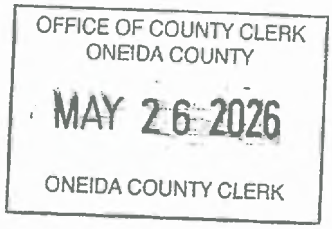
Sincerely,

Dan McKissack, President
Edward U. Demmer Memorial Library Board of Trustees

Cc:
President Amanda Zoellner
Oneida County Library Board

Agenda





Date: May 22, 2026

To:

Tracy Hartman
Oneida County Clerk
PO Box 400
Rhinelander, WI 54501

Laurie Renel-Faledas
Crandon Public Library Director
110 W. Polk Street
Crandon, WI 54520

From: Brenda Walenton, Business Manager
Wisconsin Valley Library Service

RE: Reimbursement for library service to Oneida County residents

The Crandon Public Library is requesting reimbursement for providing services to Oneida County residents who live in municipalities that do not have a local library (also referred to as "nonresidents"). The calculation for the reimbursement to the Crandon Public Library is based on the following information:

2025 Total Annual Circulation: 13,742

2025 Total Qualifying Expenditures (without federal expenditures): $186,289

2025 Cost per Circulation: $13.56

2025 Total Circulation to Oneida County Nonresidents: 127

Using the formula found in Wisconsin Statutes 43.12(1), the Crandon Public Library's cost for service to Oneida County residents in **2025** was $1,722.12. Payment to the library of at least 70% of that cost, $1,205.48, is **required by March 1, 2027**.

County	**2025** Circulation to residents w/o a library	**2025** Cost Per Circulation	**2025** 100% Reimbursement	**2025** 80% Reimbursement
Oneida	127	$13.56	$1,722.12	$1,377.70

Thank you for your cooperation in helping the Crandon Public Library provide library services to Oneida County residents.

If you have questions, please contact Laurie Renel-Faledas at (715)478-3784.

Agenda



OFFICE OF COUNTY CLERK
ONEIDA COUNTY
JUN 02 2026
ONEIDA COUNTY CLERK

Date: May 22, 2026

To:

Tracy Hartman
Oneida County Clerk
PO Box 400
Rhinelander, WI 54501

Toni Edge
Antigo Public Library Director
617 Clermont Street
Antigo, WI 54409

From: Brenda Walenton, Business Manager
Wisconsin Valley Library Service

RE: Reimbursement for library service to Oneida County residents

The Antigo Public Library is requesting reimbursement for providing services to Oneida County residents who live in municipalities that do not have a local library (also referred to as "nonresidents"). The calculation for the reimbursement to the Antigo Public Library is based on the following information:

2025 Total Annual Circulation: 68,295

2025 Total Qualifying Expenditures (without federal expenditures): $640,388

2025 Cost per Circulation: $9.38

2025 Total Circulation to Oneida County Nonresidents: 287

Using the formula found in Wisconsin Statutes 43.12(1), the Antigo Public Library's cost for service to Oneida County residents in **2025** was $2,692.06. Payment to the library of at least 70% of that cost, $1,884.44, is **required by March 1, 2027**.

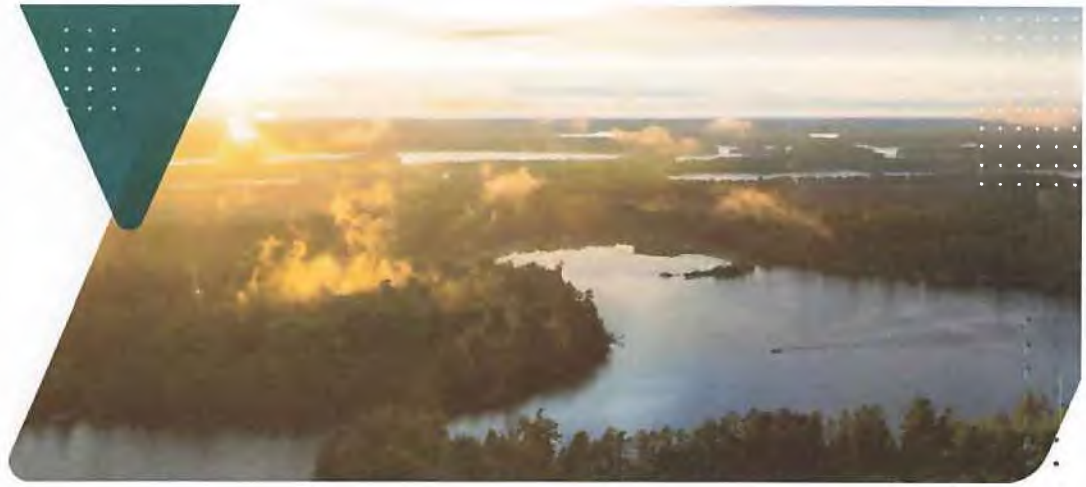
County	**2025** Circulation to residents w/o a library	**2025** Cost Per Circulation	**2025** 100% Reimbursement	**2025** 70% Reimbursement
Oneida	287	$9.38	$2,692.06	$1,884.44

Thank you for your cooperation in helping the Antigo Public Library provide library services to Oneida County residents.

If you have questions, please contact Toni Edge at (715)623-3724.

Agenda

OCEDC 2027 ONEIDA COUNTY BUDGET REQUEST



OCEDC is requesting the same level 2026 budget request of $146,500 for base support of our 2027 operating costs.

The County base contribution accounts for 76% of our operating budget, OCEDC would not exist without this contribution.

The successful WEDC grant award offsets a small portion of our operating expenses and demonstrates our commitment to pursuing outside funding whenever possible. We have actively sought grant funding and partnerships to maintain services while minimizing local financial impacts.

RHINELANDER-ONEIDA COUNTY AIRPORT

Matthew J. Leitner, **Airport Director**
Angela C. Frey, **Airport Assistant Director**

www.flyrhinelander.com

August 18, 2026

Mr. Billy Fried
Executive Committee Chairman
Oneida County Board of Supervisors
P.O. Box 400
Rhinelander, WI 54501

Dear Chairman Fried:

On behalf of the Rhinelander-Oneida County Airport Commission, we wish to extend our gratitude for all the generous support Oneida County has provided during its 75-plus-year partnership with RHI. May the airport's continually growing contribution to this region's economy and quality of life be an adequate expression of our gratitude.

2026 has been an extremely busy year in terms of capital improvement projects, aircraft operations and passenger volume. RHI served over 60,000 passengers during the past year, a 20-year record, and will contribute well over $55,000,000 to our regional economy. As such, we're currently in the process of expanding our passenger waiting area.

The Commission respectfully requests a county subsidy in the amount of $197,081 for the 2027 budget year. It may be worth noting that this amount has not changed in over a dozen years, during which time the airport's operating costs have increased exponentially, as has inflation. This subsidy request represents approximately ¼ of 1% of the county's total outlay for 2026. Since my tenure began in 2018, the local share (city and county) of our annual budget has been essentially halved, from over 40% to 20%. That difference is now funded by external, private sources utilizing our airport. We thank you very much in advance and look forward to the continuation of a productive and cordial relationship with Oneida County.

Sincerely,

Matthew Leitner

Airport Director

Rhinelander/Oneida County Airport
3375 Airport Road
Rhinelander, WI 54501

Office: 715-365-3416
Email: admin@flyrhinelander.com

Oneida County
HUMANE SOCIETY

1852 N. Stevens St.
Rhinelander WI 54501

July 31, 2026

Oneida County Executive Committee
Attn: Billy Fried, Chair
CC: Heather Marheine

Chairman Fried:

The Oneida County Humane Society (OCHS) requests renewal of our Animal Service Contract for 2027 with no changes.

Our service fee for 2027 is $53,900 which is mitigated by the dog license fees. Though our costs continue to rise we feel we can provide the same services for the same fee as 2026. We have included a document showing our budget with our largest costs (payroll and veterinary) broken out.

If there are any questions and/or concerns before the August 26th executive committee meeting, please contact us. Thank you and we look forward to working with law enforcement for the benefit of the residents of Oneida County.

Sincerely,

Bria Wright

Bria Wright, OCHS Director

CC: Sue Otis, OCHS Treasurer

Oneida County Humane Society

Oneida County Humane Society Historical Budget vs. amount received from Oneida County

	Total OCHS Annual Budget	Actual Wage Cost	Actual Veterinary Cost	Amount Received from County	Percent of OCHS Budget	Amount Received Dog Licenses
2013	168,447	75,330	41,739	40,000	23.75%	
2014	202,890	84,810	40,733	40,000	19.72%	
2015	204,000	91,530	47,185	40,000	19.61%	
2016	218,700	101,067	45,677	37,500	17.15%	
2017	218,800	101,082	48,121	38,500	17.60%	
2018	217,600	105,905	55,816	40,250	18.50%	
2019	232,440	109,347	58,017	40,250	17.32%	
2020	225,588	108,581	63,071	31,000	13.74%	10,553
2021	230,748	122,739	48,838	27,000	11.70%	10,587
2022	271,000	148,986	67,460	26,800	9.89%	11,000
2023	293,690	162,276	96,849	27,136	9.24%	16,764
2024	362,210	192,846	113,141	25,417	7.02%	18,483
2025	398,000	196,331	106,910	25,400	6.38%	18,500 *(1)
2026	453,646	199,550 *(1)	124,800 *(1)	35,400	7.80%	18,500 *(1)
2027	476,400	210,000 *(2)	131,040 *(2)	35,400	7.43%	18,500 *(1)

*(1) Estimated
*(2) Budget

Total 2027 fee requested from County 35,400 + 18,500=53,900

2027 ONEIDA COUNTY TOURISM BUDGET

REQUESTED 2027 BUDGET: $92,800.00

PROMO	Budgeted Cost
E-newsletters/articles (6)	$6,000.00
Digital Marketing- Social Media	$18,000.00
Reprint of Oneida County Trails Guide	$6,000.00
Website maintenance/SEO/GEO Updates	$7,500.00
Maintain Snowmobile Northwoods and Northwoods ATV Assets	$6,000.00
Design	$2,000.00
Year 1 JEM Grant Match	$20,000.00
TOTAL	**$65,500.00**

OPERATIONAL BUDGET	Budgeted Cost
Website hosting & Accessibility Plugin	$1,450.00
E-newsletter Platform Subscription	$2,000.00
PR Firm Retainer	$21,600.00
Postage	$2,000.00
Google drive/email - info@oneidacountywi.com	$250.00
TOTAL	**$27,300.00**

ACTUAL TOTAL $92,800.00

August 10, 2026

Executive Committee Chairman Billy Fried
Oneida County Courthouse
1 S Oneida Ave.
Rhinelander, WI 54501

Dear Chairman Fried,

On behalf of the Oneida County Tourism Council (OCTC), I respectfully submit our 2027 budget request in the amount of $92,800. This brings us nearly back to the previously allotted amount of $100,000. OCTC serves as the countywide voice for tourism, setting aside our individual DMO identities to collaboratively promote all of Oneida County as a travel destination; ensuring that the 15 communities not represented by a DMO are able to have a marketing presence. Your investment in our efforts makes it possible for us to apply for Joint Effort Marketing (JEM) grants from the Wisconsin Department of Tourism, which require a local cash match. These grants significantly increase the reach of our campaigns, bringing greater return on investment to Oneida County and its communities.

Our 2027 promotional budget includes:

- Reprint of our very successful Oneida County Trails Guide that is distributed by mail and in all Oneida County DMO Welcome Centers.
- Grant application matches: Matching funds for planned Joint Effort Marketing grant- either a tourism research grant or app development to continue the work done when we mapped all Oneida County Trails.
- Digital marketing: Ongoing campaigns across social media platforms and Google Ads to drive traffic to OneidaCountyWI.com and ultimately to Oneida County businesses. Also includes e-newsletters with curated monthly content to highlight seasonal experiences available year round in Oneida County.
- Design and content creation: Professional design for print and digital assets promoting the county.

Tourism is not only essential to the county's image, it's critical to our economy. In 2025, visitors directly spent $314.2 million in Oneida County, generating $1.571 million in sales tax. **One in five sales tax dollars** comes directly from visitor spending, helping fund infrastructure and services across the county. Our 2027 budget reflects targeted investments in digital marketing, website improvements, public relations, and grant match funding. Thank you for your continued support of this important work.

Sincerely,

Jacqui Sharpe

Jacqui Sharpe
Chair
Oneida County Tourism Council

Krystal Westfahl

Krystal Westfahl
Treasurer
Oneida County Tourism Council

cc: Heather Marheine, Finance Director

2027

Capital Improvement Plan

PROPOSED BUDGET

SECTION 11

2027 Capital Improvement Budget

BLDG & GROUNDS	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Bldg & Grounds	Fire Panel Upgrades	250,000					250,000
404.18.57143.699268 This project encompasses the replacement of outdated fire alarm systems at the Timber Drive Facility, Work will include programming, testing, installation of new field wiring and conduit where necessary, demolition of existing systems, wiring of 120V circuits, and coordination of elevator inspections.							
Bldg & Grounds	Courthouse Plaster Repair	50,000					50,000
404.18.57143.699299 This project aims to stabilize and restore the decorative plaster in the rotunda, preserving both the strucural and aesthetic integrity of the space. A professional restoration contracotr with experience in historic plaster work will be engaged to perform the repairs.							
Bldg & Grounds	Timber Dr Parking Lot Reconstruct	115,000					115,000
404.18.57143.699110 The proposed project is to reconstruct the deteriorated Timber Dr HS Center parking log. Patching and routine repairs are no longer effective solutions and a full reconstruct is necessary to restore a safe and funcutional surface.							
Bldg & Grounds	LEC Cooling Tower	85,000					85,000
404.18.57143.699277 This project involves the full replacement of the existing cooling tower system at the LEC. The work includes removal of outdated components and installation of a new system designed to meet current operational needs. Upgrades will include relocating key system elements, updating infrastructure, and incorporating necessary structural, electrical, and control system modifications to support the new configuration. These improvements will reduce long-term maintenance needs and ensure continued, reliable operation of essential building systems. A contingency has been included in the budget to account for unforeseen conditions during implementation. The 2027 funding is added to funding already allocated in 2025 & 2026 (see below) for a total project budget of $240,000.							
Totals		**500,000**	**-**	**-**	**-**	**-**	**500,000**

FORESTRY	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Forestry	Rozell Rd Rehabilitation	125,000					125,000
404.20.57144.699015 Rozell Rd is 5.5 miles of County Forest road loaced in the Little Rice County Forest block. The department currently receives $351 per miles ($13,600 annually) for county forest road aid to help with road maintenance. Current costs to maintain a mile of county forest road (Gravel/grade) is approx $32,000 including the gravel purchase. Additionally, there are approximately 15 culverts throughout Rozell Rd, most needing replacement within the next year or two as they are 30+ years old and failing.							
Forestry	Boom Mower Attachment	85,000					85,000
404.20.57144.699014 Requesting to purchase a boom attachment for the current forestry JD605 with side mower, to assist with brushing of approximately 50 miles of County Forest roads and recreational trail brushing including silent sports trails, ADA trails and hunter/hiking trails. Also used for recreational areas including Almon Park, Perch Lake Park and the Enterprose Campground.							
Forestry	Work Truck - 4x4 extended cab	45,000				10,000	55,000
404.20.57144.699013 Requesting to replace a 2017 Chevrolet Silverado 1500 4x4 extended cab truck with approximately 82,000 miles on an estimated 10,000 miles added annually. The truck is primarily used for timber sale management and forest road/recreational maintenance activities.							
Totals		**255,000**	**-**	**-**	**-**	**10,000**	**265,000**

Highway	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Highway	1 Ton Pickup Truck			75,000			75,000
710.185100 The Highway Department is seeking to purchase a 1 ton pick up truck for the crew. The department believes this truck can be purchased for $100,000 with funding to come from department funds. This 1 ton pick up is replacing a 1999 one ton pick up. This existing truck repair needs far exceed its value.							
Highway	Baby Dump Truck			110,000			110,000
710.185100 The Highway Department is seeking to purchase a baby dump truck in 2027. The department had to scrap a baby dump truck in 2024 leaving only 1999 truck in the fleet that needs to be replaced. The department believes this truck can be purchased for $110,000 with funding to come from the department equipment fund.							
Highway	Patrol Trucks	390,000					390,000
710.185100 The Highway Department is seeking to purchase a patrol truck each year in 2026, 2027, and 2028 to keep on a replacement schedule. The department believes a truck and attachments can be purchased for $390,000. The department is seeking to use general fund transfers in 2027, 2028, and 2029. It is currently taking anywhere from 2-4 years to receive a complete truck. It is important for the department to continue the replacement of the aging fleet.							
Highway	Fire Suppression	325,000					325,000
710.22 53281.699103 The Highway facility currently does not have any fire suppression system in place. The department is requesting a General Fund Transfer for $325,000 to design and install a fire suppression system at the facility.							
Highway	Shop Drainage Upgrade	675,000					675,000
710.22.53281.699105 The Highway Department is proposing to upgrade the shop drain system at the Rhinelander facility. The current system is original to the building and is in poor condition. The upgrade would include replacing all the drains, piping, and adding oil seperators. The department is requesting a general fund transfer in 2027 for $675,000 to complete this project.							
Highway	Roof Re-Seal and Chimney Removal	50,000					50,000
710.22.53281.699104 The Highway Department is proposing a General Fund transfer of $50,000 in 2027 to seal the main shop roof and for removal of the chimney. The chimney has not been in service in decades and is only posing a hazard. The main roof was sealed in 2021 and the department believes the life can be extended by sealing again in 2027.							
Highway	2027-2029 STP CIP Request	450,000					450,000
210.22.53XXX.699103 The Highway Department has received federal funding through the WI Dept of Transportation for pavement reservucing projects on CTH P in 2027, CTH H and CTH P in 2028 and CTH W in 2029. The Higgway Depart is requesting a General Fund transfer of $450,000 in 2027 to assist with the county's cost share.							
Highway	Tuckpointing	475,000					475,000
Tuckpointing and concrete repair to the Rhinelander main facility is part of an overall building improvement plan. The department is requesting $475,000 from the General Fund to complete these projects.							
Highway	Overhead & Exterior Door Replacement	105,000					105,000
The Highway Department is proposing a General Fund transfer of $105,000 in 2027 to replace several exterior doors and overhead doors. The doors are the end of their useful life and need to be replaced.							
Highway	Window Replacements	385,000					385,000
The Highway Department is requesting $385,000 from the General Fund in 2027 to update the windows in the main shop and truck parking areas. The windows are over 30 years old and at the end of their life. Upgrading the							
Highway	Parking Lot Pavement	625,000					625,000
The Highway Department is requesting $625,000 to repave the Highway Department parking lot.							
Totals		**3,030,000**	**-**	**185,000**	**-**	**-**	**3,215,000**

INFO TECH SYS	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Info Tech Sys	County wide Network Infrastructure upgrade	280,000					280,000

404.12.57141.699273 Relpalce hardware in each location as it reaches end of life. This project will be on-going for as long as 6 years as we hope to approach it in steps. Please note these are estimates based on 2025 costs at a 4 year timeline. Acutal costs may change due to hardware/maintenance increases and the number of switches scheduled to be replaced. Note these costs are based on 2026 quotes. Hardard costs may increase.

Totals		**280,000**	**-**	**-**	**-**	**-**	**280,000**

SHERIFF	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
SHERIFF	PSAP Phone/Recorder/911 Call Handling			214,628			214,628
The Sheriff's Office has applied for a Public Safety Answering Point Grant. The grant will be used to update the phones, recorder, and 911 call handling system at the Sheriff's Office. The total cost of the project is $1,951,158.75. The County is required to provide 10% of the funds for the project. The Sheriff's Office is requesting $214,628.07 (1-% Contingency) from Opioid Settlement Funds to be used to cover the County's 10% of this project.							
Totals		**-**	**-**	**214,628**	**-**	**-**	**214,628**

SOLID WASTE	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Solid Wate	544K Wheel Loader			250,000			250,000
601.185100 The Solid Waste Department is proposing to trade in a 2014 John Deere 544: Wheel Loader and purchase a new 544K. This loader is used to manage all recycling. It loads all outgoing recycling treailers and alos serves as a backup to the 644P that is used in the Transfer Station! Currently, 16 trash trailers and 3 recycling trailers are loaded each week, roughly 550 tons of material. Two loaders are a must for the facility. This project was originally planned for 2025 but had gotten pushed back for other department needs. In order to keep equipment updated and to trade in the machine while it would still have value, the replacement request is being made for 2027. The machine will be 13 years old with over 10,000 hours.							
Solid Wate	Pickup Truck w/Plow			55,000			55,000
601.185100 The Solid Waste Department proposes to trade in 2011 Ford 350 with a plow and purchase quarter ton pickup with plow. The pickup truck is used to run errands and/or get equipment parts, and also very importantly, to help plow snow at the Solid Waste Facility. The pickup can get to areas that the loaders with plows cannot. The past few years the pickup has been down for repairs often and very unreliable.							
Solid Wate	Used Hook Truck			75,000			75,000
601.185100 Oneida County Solid Waste has roll-off rental agreements with the Town of Tomahawk, and the the Town of Birch. In addition to that there are boxes at the YMCA for the Cans for Kids program, the Rhinelander Food Panty for cardboard, and the Highway Department for cardboard. Roll-off boxes are also rented out to customers for private use. The current hook truck is a 2011 International. The engine has been replaced three times and is nearing two thirds of the life expected on the third replacement. A new hook truck was included in the 2025 capital improvement projects. A request for bids was put out and bids were recieved ranging from $145,000 to $185,000. After reviewing the actual milesput on the truck per year, the Solid Waste Director recommended to the Public Works Committee to not purchase a brand new truck and instead wait and purchase a more affordable used truck in the future.							
Totals		**-**	**-**	**380,000**	**-**	**-**	**380,000**

Medical Examiner	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Medical Examiner	Morgue Cooler & Equipment Request			100,000			100,000
The Medical Examiner's Office requests funding for a morgue cooler with working accessories, bariatric transport cots with working accessories, and a lab grade toxicology refrigerator. We currently lack a toxicology lab refridgerator for holding samples. Best practice standards for accurate testing, safety, and security require a lockable refrigerator with accurate holding temperatures. Our transport cots are narrow and well used and eventually will come to the end of their service life and need replacement. They are often inadequate for worker safety and dignified transport of larger decedents in overdose cases. We currently borrow morgue space from surrounding hospitals. A county morgue cooler will enable optimal documentation and security pertaining to of chain of custody, reduce time and travel cost, and provide a secure and private space for necessary toxicology draws and exams. Supplying this equipment will enable the Medical Examiner's Office to use best practice to safely and efficiently manage rising opioid -related case loads, ensure accurate toxicology testing, maintain dignity for decedents and families, and strengthen overdose surveilance data and chain of custody requirements in support of Oneida County's opioid abatement goals.							
Totals		-	-	**100,000**	-	-	**100,000**

BLDG & GROUNDS	750,000
FORESTRY	265,000
HIGHWAY	3,215,000
INFO TECH SYS	280,000
SHERIFF	214,628
SOLID WASTE	380,000
MEDICAL EXAMINER	100,000

	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	
2027 PROJECT TOTAL	4,315,000	-	879,628	-	10,000	5,204,628

PRIOR YEAR PROJECT(S)	PROJECT	ORIGINAL FUNDING AMOUNT	ROLL OVER AMOUNT	TOTAL
Bldg & Grounds	Fire Panel Upgrades	50,000	50,000	50,000
404.18.57143.699268 This project encompasses the replacement of outdated fire alarm systems at the Timber Drive Facility, Work will include programming, testing, installation of new field wiring and conduit where necessary, demolition of existing systems, wiring of 120V circuits, and coordination of elevator inspections.				
Bldg & Grounds	ADRC Bldg Roof	78,000	78,000	78,000
404.18.57143.699269 This project involves the complete removal and disposal of the existing roofing system, inspection for wet insulation, sub-structure repairs, and installation of new insulation, roofing materials, venting, and related components. The new roof will improve energy efficiency by reducing heat loss and gain, lowering utility costs associated with heating and cooling. All necessary cleanup, debris removal, and dumpster rental fees are included, along with a 10% contingency to account for unexpected construction expenses.				
Sheriff	LEC Cooling System	240,000	240,000	240,000
404.12.57141.699270 This project was funded via General Fund Transfer in 2025 to install fiber between county facilities.				

ROLL-OVER PROJECT TOTAL	368,000
GRAND TOTAL	5,572,628

2027

Appendix

PROPOSED BUDGET

SECTION 12

PROPERTY TAX LEVY	2021 Levy / 2022 Fiscal Year	2022 Levy / 2023 Fiscal Year	2023 Levy / 2024 Fiscal Year	Est. 2024 Levy / 2025 Fiscal Year	Est. 2025 Levy / 2026 Fiscal Year	Est. 2026 Levy / 2027 Fiscal Year	Change vs. Prior Year	
CY payable FY allowable levy	14,695,712	14,917,115	15,020,559	15,215,119	15,331,260	15,546,351	1.4%	215,091
PY personal property aid	73,709	73,777	73,777	73,777	162,315	162,315	0.0%	-
Net new construction, net of TID	147,694	102,991	194,560	204,413	206,684	180,085	-12.9%	(26,599)
Less CY personal property aid	(73,777)	(73,777)	(73,777)	(162,315)	(162,315)	(162,315)	0.0%	-
Total Allowable Levy Under Limit	**14,843,338**	**15,020,106**	**15,215,119**	**15,330,993**	**15,537,944**	**15,726,436**	**1.2%**	**206,950**
Total Tax Levy Proposal								
Library	432,015	435,650	451,747	467,954	484,085	502,363	3.8%	18,278
County Bridge Aid	137,500	-	875,000	53,100	237,559	-	-100.0%	(237,559)
Charitable & Penal Charges per State Comptroller	-	-	-	4,756	-	-	N/A	-
Property taxes charged back per WDOR	-	6,496	-	266	535	-	-100.0%	(535)
Countywide EMS	2,328,869	2,758,386	2,539,439	2,434,487	2,859,997	2,920,185	2.1%	60,188
Allowable Levy Under Limit	14,843,338	15,020,106	15,215,119	15,330,993	15,537,944	15,726,436	1.2%	188,492
Total Levy	17,741,722	**18,220,638**	**19,081,305**	**18,291,556**	19,120,120	19,148,984	0.2%	**28,864**

Levy Allocations by Purpose

DRAFT & SUBJECT TO CHANGE WITHOUT NOTICE

					Transferred in HS $330,059 on 11/2025 *total: $3,358,205*	Now requesting that $330,059 *with levy*		
Under Levy Limit								
Social Services - ADRC	141,413	141,413	141,413	141,413	142,642	183,592	28.7%	40,950
Social Services - Social Services	1,742,580	1,675,034	1,766,483	1,893,240	1,901,297	2,928,389	54.7%	1,027,092
Social Services - Human Services	-	-	-	1,017,124	984,207	1,314,266	33.5%	330,059
Human Service Center	1,505,768	1,223,253	330,059	-			N/A	-
Public Health	527,797	585,000	622,000	636,000	641,414	690,000	7.6%	48,586
Roads Fund	1,578,796	1,578,796	1,578,796	1,578,796	1,578,796	3,210,372	103.3%	-
General Fund	9,346,984	9,816,610	10,776,368	10,064,687	10,289,588	7,399,817	-28.1%	(2,889,771)
Above Levy Limit								
Bridge Aid	137,500	-	875,000	53,100	237,559	-	-100.0%	(237,559)
EMS	2,328,869	2,758,386	2,539,439	2,434,487	2,859,997	2,920,185	2.1%	60,188
Library	432,015	435,650	451,747	467,954	484,085	502,363	3.8%	18,278
Other	-	6,496	-	5,022	535	-	-100.0%	(535)
Total	**17,741,722**	**18,220,638**	**19,081,305**	**18,291,822**	**19,120,120**	**19,148,984**	**0.2%**	**28,864**
Equalized Valuation	*7,797,473,900*	*9,040,757,600*	*11,007,662,100*	*12,049,967,300*	*13,194,558,100*	*14,696,166,700*	*11.4%*	*1,501,608,600*
Rate per $1000 of Equalized Valuation	*$ 2.28*	*$ 2.02*	*$ 1.73*	*$ 1.52*	*$ 1.45*	*$ 1.30*	*-10.1%*	*$ (0.15)*
Contingency Amount	*12,107,868*	*13,010,646*	*13,767,554*	*12,967,128*	*13,633,670*	*10,822,365*		
		0.159446984	0.217559699	0.094689062	0.094987046	1.113805145		