



2026 County Budget



County Board Adopted

November 4, 2025

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2026 County Administrator Recommended Budget

Executive Summary

Date: October 9, 2025

To: County Board Members

From: Ken Witt, County Administrator

The 2026 County Administrator's Recommended Budget reflects the budget priorities established by the County Board in May. We continue the trend of reducing mill rates, setting another record low. Our mill rate remains among the lowest in Wisconsin, currently the 11th lowest, but the impact of the debt service payments on the Government Center expansion are now impacting those comparisons. Last year we were the 8th lowest. On a per capita basis, our rate remains below the state average, but again, being impacted by higher debt payments. Being a fast-growing county has the tradeoff of higher net new construction, but also higher demand for services and facilities to provide those services. Our build up for future generations has impacted the current tax rates, but our plan is to resume decreasing the tax rate and stay on the lower end of tax rates compared to other Wisconsin counties.

Net new construction is modest, just under 2%, ranking 9th in the State. Sales tax growth is projected to be strong for 2026. Wages and benefits costs benefited from natural turnover. County health insurance costs were up only modestly with a cost shift to the employees. Our population continues to rise as we have reached a milestone with a population of 100,028.

The overall budget increased by \$5.6 million from last year, with taxes accounting for under \$865k of the total. Sales tax added another \$1.2 million. The largest revenue increases came from the Highway Department with increased transportation grants and charges to other units of government for the services we perform for them.

The County's Aa1 bond rating and strong fund balance reflect our sound financial management. A 2025 debt issuance for the Hudson Highway Shop was structured to blend with the current payments. Through the blending of the repayment schedule, increased nursing home contributions to debt service, and the strategic use of fund balance in the debt service fund, there will be no additional increases for taxes due to debt under the current structure. A 2027 debt issue for capital projects will change that trajectory, but we are setup to minimize the impact.

We've made significant progress on capital projects in recent years, positioning our infrastructure to meet public needs for decades. The current five-year Capital Improvement Plan (CIP) is designed to maintain and expand this infrastructure, with debt only being used for major building projects.

1. Levy

- The proposed 2026 property tax levy is \$47,179,900, a 1.87% increase from 2025.
- **Levy breakdown:**
 - County Operating Levy Increase: \$678,081
 - Debt Service Levy Decrease: -\$1,651
 - Special Purpose Levy Increase: \$188,367
 - **Total Increase:** \$864,797
- The operating levy capacity rose due to 1.96% net new construction. There were no TIF closures in 2025.
- Equalized value increased by 5.53%, reaching \$18 billion.
- The recommended mill rate for 2026 is \$2.59, down 3.47% from the 2025 rate of \$2.69, marking the third consecutive year of record a low mill rate.

2. Fund Balance

- The General Fund unassigned fund balance at the end of 2024 remains strong at 47%, or \$23 million, above the policy minimum of 35%.
- Key fund transfers in 2025 included \$3.5 million to the capital improvement fund and \$500k to the debt service fund for direct taxpayer relief.
- For 2026, additional fund balance uses are planned for long-term sick bank payouts, debt service and capital projects.

3. Self-Funded Health Insurance Account

- Health insurance premiums were projected to increase by 7.2%, but plan design changes helped reduce this to 2.8%.
- Employees picked up an additional 1% of premium contributions, the first over the next three years to go from a 90/10 split to an 87/13 split.
- An on-site clinic was opened in 2025 to help stabilize future premiums and offer low-cost routine medical care for employees.

4. Capital Improvement Plan (CIP)

- The 2026–2030 CIP, updated this year, plans to fund \$4.6 million in projects from the fund balance to cover all the 2026 projects.
- CIP projects planned for 2027, if approved next year, will require a significant bond issue.

5. Compensation

- The 2026 budget includes a step increase for eligible employees, marking the tenth consecutive year of such increases.
- A wage grid adjustment of 3%.
- The union contract for 2025–2027 includes a 3% COLA adjustment each year and a step.
- Inflation over the past 12 months has increased slightly from the prior year to 2.9%.

6. Position Changes

- A net of 6.12 new positions are included in the 2026 budget, costing less than \$127k, as most are offset with grants, billed services or reduction of higher costs positions.
- Health and Human Services Behavioral Health Division made a significant shift in service delivery that reduced positions, particularly heavier tax levy supported positions.

The Finance Director and I extend our gratitude to the staff, department heads, elected officials, and the public for their cooperation in preparing this budget. The process began in April and will conclude in November with the adoption of the County Board's budget resolution. We deeply appreciate the County Board's commitment to prioritizing limited public resources.

Thank you to everyone who participated in the 2026 budget process.

		2024 Budget		2025 Budget		2026 Budget	
BUDGETED REVENUES							
GENERAL PROPERTY TAXES:							
Operating Levy	32,714,905		34,105,509		34,783,590		
Debt Service Levy	10,584,462		10,286,772		10,285,121		
Special Purpose Levy	1,801,062		1,922,822		2,111,189		
Total General Property Taxes		45,100,429		46,315,103		47,179,900	
OTHER TAXES:							
Forest Crop Taxes	15,878		15,878		15,878		
County Sales Tax	11,600,000		12,537,000		13,797,187		
Vehicle Registration Fees	875,000		1,750,000		1,695,000		
Interest on Taxes	295,000		300,000		310,000		
Penalty on Taxes	150,000		150,000		155,000		
Total Other Taxes		12,935,878		14,752,878		15,973,065	
INTERGOVERNMENTAL GRANTS & AIDS:							
Federal Human Services	25,000		25,000		25,000		
Other Federal Payments	1,176,013		220,000		150,000		
State Shared Taxes	1,332,087		1,351,152		1,395,542		
Other State Shared Taxes	43,346		103,346		107,930		
State General Government Grant	2,046,474		2,337,956		2,479,238		
State GAL Grant	104,000		105,000		105,000		
State Public Safety Grant	156,000		170,476		134,976		
State Transportation Grant	2,375,000		2,375,000		2,813,800		
State Sanitation Grant	217,102		219,033		222,990		
State Health Grant	728,009		712,823		686,246		
State Human Services Grant	7,757,610		7,859,582		8,075,042		
State Culture, Recreation and Education Grant	228,300		257,010		272,010		
State Conservation and Development Grant	302,699		329,500		318,000		
Land Information Grant	11,000		23,000		23,000		
State Payments for Municipal Services	80,000		80,000		87,000		
Other Business and Occupational	-		12,000		12,000		
Judgements and Damages	219,637		219,637		228,413		
Total Intergovernmental Grants & Aids		16,802,277		16,400,515		17,136,187	
LICENSES AND PERMITS:							
Building Permits and Inspection Fees	260,000		275,000		290,000		
Zoning Permits and Fees	185,000		200,000		210,000		
Other Regulatory Permits and Fees	181,000		189,000		198,700		
Total Licenses and Permits		626,000		664,000		698,700	
LAW AND ORDINANCE VIOLATIONS:							
Court Penalties and Costs	120,000		120,000		120,000		
Other Law and Ordinance Violations	85,000		85,000		85,000		
Total Law and Ordinance Violations:		205,000		205,000		205,000	
CHARGES for SERVICES:							
Clerk's Fees	175,000		195,000		205,000		
Treasurer's Fees	110,000		110,000		125,000		
Register of Deeds Fees	950,000		1,000,000		1,000,000		
Land Record - Retained Fees	100,000		100,000		100,000		
Corporation Counsel Fees	3,000		4,500		4,500		
Court Fees & Costs	480,000		525,000		580,000		
Ignition Interlock Fees	5,000		5,000		5,000		
District Attorney Fees	53,500		53,500		53,500		
NSF Check Charge - Clerk of Court	400		400		400		
Medical Examiner Fees	75,000		80,000		130,000		
Law Enforcement Fees	416,680		511,676		570,000		
Judicial Service Fees	80,000		65,000		70,000		

	2024 Budget		2025 Budget		2026 Budget
Public Health Services	122,000		112,000		111,500
Institutional Care	8,429,799		12,446,583		13,140,698
Human Services	8,466,101		8,745,043		8,195,798
Park Fees & Rents	400,000		435,265		414,745
Event Admission and Use Fees	1,500		1,500		1,500
Conservation and Development	79,234		86,501		94,320
Other Public Charges for Services	400,000		-		-
Total Charges for Services		20,347,214		24,476,968	24,801,961
TRANSPORTATION CHARGES for SERVICES:					
State Charges for Services	3,914,834		4,631,907		4,827,800
Other Local Governments	5,750,000		5,750,000		7,050,000
Local Departments	45,799		140,200		155,400
Total Transportation Charges for Services		9,710,633		10,522,107	12,033,200
MISCELLANEOUS REVENUE:					
Interest Revenue	1,318,300		1,566,000		1,619,452
Rent Revenue	85,500		184,000		336,750
Property Sales Revenue	150,000		152,500		152,500
Insurance Recoveries	1,450,000		1,550,000		1,300,000
Donations & Contributions from Private Organizations	278,700		312,000		306,400
Miscellaneous Revenues	121,600		128,100		121,700
Total Miscellaneous Revenues		3,404,100		3,892,600	3,836,802
OTHER FINANCING SOURCES:					
Proceeds from Long Term Debt	-		-		-
Transfer from Internal Service Funds	12,340,000		13,470,000		14,520,000
Total Other Financing Sources		12,340,000		13,470,000	14,520,000
FUND BALANCE APPLIED:					
County Parks					
Land & Water Conservation	67,000				
Recycling Fund					
Health & Human Services					
RHS Fund			150,000		150,000
Land Information Program	67,999		69,967		
Health Care Campus	(306,494)		(1,255,693)		(259,415)
General Fund - Operations			485,000		350,000
Debt Service Fund	400,000		500,000		300,000
Capital Project Fund	3,665,000		5,071,000		4,626,000
Jail Assessment/Improvement					
Health Insurance					
Total Fund Balance Applies		3,893,505		5,020,274	5,166,585
Total Revenues		125,365,036		135,719,445	141,551,400
GENERAL GOVERNMENT:					
County Board and Committees/Commissions	161,749		155,935		192,946
Circuit Court	1,196,717		1,045,744		1,176,332
Clerk of Court	2,105,287		2,381,494		2,541,666
Medical Examiner	373,656		466,434		507,471
Justice Services	893,667		1,059,372		1,047,156
District Attorney	1,365,238		1,490,385		1,675,414
Corporation Counsel	812,944		960,417		1,370,623
Child Support Office	964,917		985,905		996,265
County Administrator	541,956		519,588		536,781
County Clerk	394,406		432,353		472,135
Human Resources	551,792		621,340		658,967
Elections	136,500		79,050		109,500
Information Technology	2,744,353		2,811,746		2,895,192

	2024 Budget		2025 Budget		2026 Budget
Finance	657,977		674,314		726,195
County Treasurer	426,918		458,056		475,046
Facilities	2,315,491		2,295,786		2,271,706
Register of Deeds	525,796		567,378		593,784
Total General Government	16,169,364		17,005,297		18,247,179
INTERNAL SERVICE FUNDS					
Self Insurance Fund	12,250,000		13,400,000		13,400,000
Retiree Health Savings (RHS) Funding	300,000		150,000		150,000
Risk Management - Liability	970,000		1,000,000		1,065,000
Risk Management - Workers Compensation	600,000		650,000		650,000
Fleet Vehicles Internal Service Fund	150,000		150,000		150,000
Total Internal Service Funds	14,270,000		15,350,000		15,415,000
CAPITAL PROJECT FUND					
Capital Outlay Items	3,665,000		5,071,000		4,626,000
Total Capital Project Fund	3,665,000		5,071,000		4,626,000
PUBLIC SAFETY:					
Sheriff's Patrol	10,424,073		11,088,941		11,303,391
County Jail	4,795,124		5,397,847		5,378,988
Emergency Management	233,796		217,738		220,175
Emergency Communications	2,533,095		2,648,689		2,755,371
Total Public Safety	17,986,088		19,353,215		19,657,925
HEALTH and HUMAN SERVICES:					
Veteran's Service	334,198		351,088		366,907
Health & Human Services	27,222,926		28,429,760		28,823,714
Health Center Campus	8,545,005		11,219,790		12,909,882
Total Health and Human Services	36,102,129		40,000,638		42,100,503
HIGHWAY:					
Highway	19,669,429		21,302,956		23,274,441
Total Highway	19,669,429		21,302,956		23,274,441
EDUCATION and RECREATION:					
Municipal Library Funding	1,715,062		1,869,030		2,059,189
County Parks & Snowmobile Trails	941,148		1,000,992		1,012,461
County Fair	80,000		80,000		80,000
UW Extension Programs	255,703		254,312		117,627
Total Education & Recreation	2,991,913		3,204,334		3,269,277
CONSERVATION and DEVELOPMENT:					
Recycling	206,288		203,555		204,801
Hazardous Waste	80,200		82,131		77,661
Land & Water Conservation Programs	897,762		811,539		818,677
Land Records	178,999		204,967		135,000
Zoning/Comm Dev	2,047,902		2,227,541		2,274,315
EDC & Momentum West	115,500		115,500		115,500
Total Conservation and Development	3,526,651		3,645,233		3,625,954
DEBT SERVICE:					
Principal on Long-Term Debt	7,006,000		7,077,000		7,444,000
Interest on Long-Term Debt & Fiscal Charges	3,701,099		3,709,772		3,891,121
Total Debt Service	10,984,462		10,786,772		11,335,121
Total Expenses	125,365,036		135,719,445		141,551,400

SUMMARY OF 2026 PROPOSED BUDGET FOR ST. CROIX COUNTY

Notice is hereby given that on Tuesday, November 4, 2025 at 5:00 P.M. at the St. Croix County Government Center in Hudson, Wisconsin, the County Board will hold a public hearing on the proposed budget for the year 2026. The following is a summary of the proposed budget for all fund types of the County. A detailed account of the proposed budget may be inspected at the County Clerk's office.

All County Funds REVENUES AND OTHER SOURCES:	2025			2026			2025	2026									
	Proposed Budget	Proposed Budget	Percentage Change	EXPENDITURES AND OTHER USES:													
Revenues:	Expenditures: General Fund --																
Taxes:																	
Property Taxes	34,105,509	34,783,590		General Government			17,005,297	18,247,179									
Property Taxes - Special Purpose	12,209,594	12,396,310		Public Safety			19,353,215	19,657,925									
County Sales Tax Applied	12,537,000	13,797,187		Education and Recreation			3,019,334	3,269,277									
Other Taxes	2,215,878	2,175,878		Conservation and Development			3,830,233	3,625,954									
Intergovernmental	16,400,515	17,136,187		Total General Fund			43,208,079	44,800,335									
Permits, Fines, Forfeits, Penalties	869,000	903,700															
Public Charges for Services	24,476,968	24,801,961		Health & Human Services Funds			28,780,848	29,190,621									
Highway Revenues, excluding taxes	10,522,107	12,033,200		Nursing Home Fund			11,219,790	12,909,882									
Miscellaneous	3,892,600	3,836,802		Highway & Bridges - all sources			21,302,956	23,274,441									
Internal Service Funds	13,470,000	14,520,000		Capital Improvements Fund			5,071,000	4,626,000									
Other Financing Sources:				Internal Service Funds			15,350,000	15,415,000									
Use of Available Fund Balance	5,020,274	5,166,585		Debt Service Fund			10,786,772	11,335,121									
Total Revenues and Other Sources	135,719,445	141,551,400	4.30%	Total Expenditures and Other Uses			135,719,445	141,551,400	4.30%								

ALL GOVERNMENTAL FUNDS COMBINED	Estimated Fund Balance	Total Revenues/1/2026 Other Sources	Total Expenditures/Other Uses	Estimated Fund Balance 12/31/2026	Proposed ** Tax Levy
General Fund, unassigned	19,688,286	44,800,335	44,800,335	19,688,286	18,667,415
Special Revenue Funds	4,209,794	29,190,621	29,190,621	4,209,794	9,796,610
Debt Service Funds	1,062,152	11,035,121	11,335,121	762,152	10,285,121
Capital Projects Funds	6,911,377	1,778,744	4,626,000	4,064,121	-
Proprietary Funds, assigned	65,821,786	49,579,994	51,599,323	63,802,457	8,430,754
	97,693,395	136,384,815	141,551,400	92,526,810	47,179,900

** Maximum allowed Property Tax Levy:	34,783,590
** Debt Service Levy:	10,285,121
** Special Purpose Levies:	2,111,189

County Tax Levy:	2025 Actual Budget	2026 Proposed Budget	Percentage Change	Dollar Change
County Operating Levy	\$34,105,509	\$34,783,590	1.99%	\$678,081
Debt Service Levy	10,286,772	10,285,121	-0.02%	-\$1,651
Special Purpose Levies	1,922,822	2,111,189	9.80%	\$188,367
	\$46,315,103	\$47,179,900	1.87%	\$864,797

Mill Rate (Taxes per \$1,000 Valuation):	2025 Actual Budget	2026 Proposed Budget	Percentage Change	Dollar Change
County Operating Levy	1.979643	1.913167	-3.36%	
Debt Service Levy	0.597092	0.565702	-5.26%	
Special Purpose Levies	0.111610	0.116120	4.04%	
	2.688344	2.594988	-3.47%	

Equalized Valuation Reduced by TID Value	17,228,113,500	18,181,160,300	5.53%
Median Home Value	323,900	341,818	5.53%
County Taxes	870.75	887.01	

BUDGET NOTES

	2025	2026	Difference	
Public Protection and Judiciary				
General Property Taxes	23,079,595	23,635,269	555,674	
All Other Revenues	3,702,954	3,966,960	264,006	
			<u>819,680</u>	Subtotal
Significant Changes				
Personnel	21,983,462	22,509,979	526,517	Compensation, benefits, new positions
1220 Clerk of Courts - Legal, Interpreter, Appointed Counsel	515,000	610,000	95,000	New court revenues put into highest expense areas
2110 Law Enforcement - Rents and Leases	112,800	155,000	42,200	More vehicles and increasing vehicle costs
2700 Corrections - Other Professional Services	496,564	540,000	43,436	Jail medical expenses
All Other Expenses	3,674,723	3,787,250	112,527	
			<u>819,680</u>	Subtotal
Administration				
General Property Taxes	7,587,463	7,636,524	49,061	
Property Taxes for Debt Services	10,286,772	10,285,121	(1,651)	Debt levy
Library Levy	1,869,030	2,059,189	190,159	Hudson Library increased by \$171,630
Sales Tax	12,537,000	13,797,187	1,260,187	Sales tax increase per Forward Analytics
Rent Revenue	184,000	336,750	152,750	DOC at full year and onsite clinic lease
701 Health/Dental Insurance Fund Internal Service Transfer	13,400,000	13,400,000	-	Health insurance increases offset with reductions
702 Workers Compensation Fund Internal Service Transfer	650,000	650,000	-	Internal charges for Work Comp program
703 Liability Insurance Fund Internal Service Transfer	1,000,000	1,065,000	65,000	Internal charges for insurance programs
All Other Revenues	(9,932,500)	(10,392,587)	(460,087)	Redistribution to other portions of the budget
			<u>1,255,419</u>	Subtotal
Significant Changes				
Personnel	7,059,876	7,452,782	392,906	Compensation and benefits
Principal and Interest Expenses	10,774,772	11,323,121	548,349	Debt payments subsidized with HCC and fund balance
County Board Per Diems	70,000	100,000	30,000	Full year cost, not effective until April 2026
Legal Services	2,000	77,000	75,000	Reserved for solar project litigation
Human Resources Purchased Services	12,000	39,000	27,000	New software for compensation studies
Library Distributions	1,869,030	2,059,189	190,159	Hudson Library increased by \$171,630
All Other Expenses	17,794,087	17,786,092	(7,995)	
			<u>1,255,419</u>	Subtotal
Transportation				
General Property Taxes	6,735,257	6,828,841	93,584	
State Transportation Grants	2,375,000	2,813,000	438,000	State grants cycle up and down from year to year
Charges to Other Local Governments	5,600,000	6,900,000	1,300,000	Recognizing increased cost to local government
All Other Revenues	6,592,699	6,732,600	139,901	
			<u>1,971,485</u>	Subtotal
Significant Changes				
Personnel	9,341,651	9,531,319	189,668	Compensation and benefits
Roadway Supplies	4,900,000	5,576,761	676,761	Increasing cost of supplies
Materials	6,453,444	7,500,000	1,046,556	Material cost and more construction projects
All Other Expenses	607,861	666,361	58,500	
			<u>1,971,485</u>	Subtotal
Health and Human Services				
General Property Taxes	10,145,763	10,960,122	814,359	
State Human Service Grants	7,863,701	8,075,042	211,341	Grants
Human Services Revenue	6,062,729	5,718,794	(343,935)	State funding
MH Revenues	948,064	700,500	(247,564)	State mental health funding
Health Care Campus Revenues	11,219,790	12,909,883	1,690,093	Kitty Rhoades and increased Medicaid rates
All other Revenues	3,641,526	3,736,163	94,637	
			<u>2,218,931</u>	Subtotal
Significant Changes				
Personnel HHS	19,678,642	20,151,207	472,565	Compensation, benefits, and new positions
HHS Purchased Services (less CCS)	5,003,796	5,383,503	379,707	CCS decreased other programs increased
HHS All Other Expenses	3,979,345	3,655,911	(323,434)	Reflective of reduced revenues from State
Personnel Health Care Campus	7,557,417	8,087,396	529,979	Compensation, benefits and new positions
Health Care Campus Contract Pool Staff	750,000	840,000	90,000	Contracted staffing to cover vacancies
Health Care Campus Depreciation	-	613,209	613,209	Not previously budgeted
Health Care Campus Debt Service Contribution	500,000	750,000	250,000	New contribution toward debt service
Health Care Campus All Other Expenses	2,412,373	2,619,278	206,905	Food costs increasing
			<u>2,218,931</u>	Subtotal
Community Development				
General Property Taxes	2,904,762	3,005,276	100,514	
Park Fees	435,265	414,745	(20,520)	Slightly reduced revenue projection
Fund Balance Applied	185,000	-	(185,000)	Funded UW Extension with fund balance last year
All Other Revenues	1,385,511	1,486,020	100,509	
			<u>(4,497)</u>	Subtotal
Significant Changes				
Personnel	3,029,134	3,139,155	110,021	Compensation and benefits, minus 1.5 positions
5620 UW Extension	244,634	108,126	(136,508)	Reduce UW Extension contract to two Educators
All Other Expenses	1,636,770	1,658,760	21,990	
			<u>(4,497)</u>	Subtotal

Department	Position Number	Position Title	2024 FTE	Changes	2025 FTE	Changes	2026 FTE
Administration			3.00		3.00		3.00
	ADMN9091	Administrative Assistant to the County Administrator	1.00		1.00		1.00
	ADMN1007	County Administrator	1.00		1.00		1.00
	ADMIN8082	Public Information Officer - Communications Specialist	1.00		1.00		1.00
County Clerk			4.00		4.00		4.00
	CCLK1001	County Clerk	1.00		1.00		1.00
	CCLK5027	First Deputy	1.00		1.00		1.00
	CCLK5004	Second Deputy	2.00		2.00		2.00
Community Development			34.38		33.00		33.00
	CDD1062	Administrative Associate II	1.00		1.00		1.00
	CDD1029	Administrative Services Supervisor	1.00		1.00		1.00
	CDD1038	Community Development Director	1.00		1.00		1.00
	CDD1060	Financial Associate II	1.00		1.00		1.00
	CDD1057/1171	GIS Analyst I/II	1.00		1.00		1.00
	CDD1128	Grant Project Technician	1.00	-1.00	0.00		0.00
	CDD1092	Land and Water Conservation Administrator	1.00		1.00		1.00
	CDD1094/1086/8093/8130 /8092/8112	Land Use & Conservation Planning Technician I/II, Planner I/II, Conservation Planner I/II (5 max planners, 3 minimum techs)	8.00		8.00		8.00
	CDD1084	Land Use Administrator	1.00		1.00		1.00
	CDD8101	Marketing Coordinator	1.00		1.00		1.00
	CDD8078	Park Specialist (previously Seasonal Park Attendant)	3.00	-0.50	2.50	-0.50	2.00
	CDD8056	Parks Administrator	1.00		1.00		1.00
	CDD8068	Parks Laborer	2.50		2.50	0.50	3.00
	CDD1088	Planner	1.00		1.00		1.00
	CDD1087	Planning & Land Information Administrator	1.00		1.00		1.00
	CDD8020	Planning/GIS Technician	1.00		1.00		1.00
	CDD1127/8117/8118	Property Manager I/II/III	3.00		3.00		3.00
	CDD1089	Real Property Lister	1.88	0.13	2.00		2.00
	CDD6137	Recycling Specialist	1.00		1.00		1.00
	CDD6139	Senior Planner	1.00		1.00		1.00
	CDD8055	Water Resources and Outreach Specialist	1.00		1.00		1.00
Child Support			10.00		10.00		10.00
	CHILD6078	Child Support Administrator	1.00		1.00		1.00
	CHILD8110	Child Support Coordinator	1.00		1.00		1.00
	CHILD6022	Child Support Specialist I	5.00		5.00		5.00
	CHILD6034	Child Support Specialist II	2.00		2.00		2.00
	CHILD8032	Customer Services Representative	1.00		1.00		1.00
Clerk of Court			18.35		19.35		19.35
	COC1029	Administrative Services Supervisor	1.00		1.00		1.00
	COC6126	Civilian Bailiff	0.35		0.35		0.35
	COC1004	Clerk of Court	1.00		1.00		1.00
	COC5009/COC1153	Court Clerk I/Court Clerk II	13.00	1.00	14.00		14.00
	COC5054	Court Clerk Lead Worker	1.00		1.00		1.00
	COC1129	Financial Associate I	1.00		1.00		1.00
	COC1060	Financial Associate II	1.00		1.00		1.00
Corporation Counsel			6.00		7.00		7.00
	CORP6108	Assistant Corporation Counsel	3.00		3.00		3.00
	CORP6111	Corporation Counsel	1.00		1.00		1.00
	CORP1058	Legal Assistant	1.00	1.00	2.00		2.00
	CORP1043	Paralegal	1.00		1.00		1.00
District Attorney			14.50		15.00		16.60
	DA1029	Administrative Services Supervisor	1.00		1.00		1.00
	DA8106	Data Entry Specialist (TAD Grant)	0.00		0.00	0.60	0.60
	DA1113	Diversion Program Case Management Specialist (TAD Grant)	1.00		1.00		1.00
	DA1096	Diversion Program Case Worker	0.50		0.50	1.00	1.50
	DA1115	Diversion Program Supervisor	1.00		1.00		1.00
	DA8137	Investigator	0.00	0.50	0.50		0.50
	DA1075	Lead Legal Assistant	1.00		1.00		1.00
	DA1058	Legal Assistant	6.00		6.00		6.00
	DA6027/DA6176	Victim Witness Program Specialist/Legal Advocate	3.00		3.00		3.00
	DA6038	Victim Witness Program Supervisor	1.00		1.00		1.00

Department	Position Number	Position Title	2024 FTE	Changes	2025 FTE	Changes	2026 FTE
Facilities			13.50		12.50		12.50
	FACL8136	Assistant Facilities Director	0.00	1.00	1.00		1.00
	FACL5031	Facilities Custodian	1.00		1.00		1.00
	FACL1070	Facilities Director	1.00		1.00		1.00
	FACL8047	Facilities Lead Custodian	1.00	-1.00	0.00		0.00
	FACL8022	Facilities Operation Coordinator	1.00		1.00		1.00
	FACL8091	Facilities Project Manager	1.00	-1.00	0.00		0.00
	FACL8086	Facilities Supervisor	1.00	-1.00	0.00		0.00
	FACL8028/5032/8033	Facilities Technician I, II, III	7.00	1.00	8.00		8.00
	FACL6177	Seasonal Groundskeeper	0.50		0.50		0.50
Finance			22.00		22.00		22.00
	FIN6133	Accounts Receivable Supervisor	1.00		1.00		1.00
	FIN1061	Assistant Finance Director	1.00		1.00		1.00
	FIN6113	Finance Director	1.00		1.00		1.00
	FIN1166	Lead Finance Specialist (HCC)	1.00		1.00		1.00
	FIN1129	Financial Associate I	1.00		1.00		1.00
	FIN1060	Financial Associate II	14.00		14.00		14.00
	FIN1072	Fiscal Manager	2.00		2.00		2.00
	FIN8018	Lead Finance Specialist	1.00		1.00		1.00
Human Resources			5.00		6.00		6.00
	HR6220	Human Resources Advisor	2.00		2.00		2.00
	HR8081	Human Resources Benefits and HRIS Analyst	1.00		1.00		1.00
	HR6115	Human Resources Director	1.00		1.00		1.00
	HR6222	Talent Acquisition Specialist	1.00		1.00		1.00
	HR8134	Training and Development Specialist	0.00	1.00	1.00		1.00
Health and Human Services (HHS)			270.41		271.84		272.46
	HHS - Administration		Subtotal	12.20	12.20		13.80
	HHSA1062	Administrative Associate II	4.20		4.20	0.60	4.80
	HHSA5060	Executive Administrative Assistant	1.00		1.00		1.00
	HHSxxxx	HHS Deputy Director	0.00		0.00	1.00	1.00
	HHSA6117	HHS Director	1.00		1.00		1.00
	HHSA6146	Records Supervisor	1.00		1.00		1.00
	HHSA7043	Records Technician	5.00		5.00		5.00
	HHS - ADRC		Subtotal	23.00	25.12		24.64
	ADRC1010	ADRC Administrator	1.00		1.00		1.00
	ADRC8100/8098/1106/81 22/8123	ADRC Specialist I/II	9.48	1.00	10.48	-0.48	10.00
	ADRC8109	Caregiver Support Coordinator	0.88		0.88		0.88
	ADRC6201	Day-Away Program Coordinator	0.49		0.49		0.49
	ADRC8071	Health and Human Services Supervisor ADRC	0.88	0.13	1.00		1.00
	ADRC6119	Nutrition Program Manager	4.08		4.08		4.08
	ADRC1018	Nutrition Program Supervisor	0.80		0.80		0.80
	ADRC6200	Outreach Coordinator	0.60		0.60		0.60
	ADRC1059	Program Support Associate I	1.00		1.00		1.00
	ADRC8135	ADRC Resource Specialist	0.00	1.00	1.00		1.00
	ADRC7026	Transportation Driver	3.81		3.81		3.81
	HHS - Behavioral Health		Subtotal	37.13	35.63		29.63
	HSBH8133	Adult Protective Services Educator	0.00	1.00	1.00	-0.50	0.50
	HSBH8107	Behavioral Health Administrator/CCS Administrator	1.00		1.00	-0.50	0.50
	HSBH1017/8120	Behavioral Health Nurse I/II	1.00		1.00		1.00
	HSBH1103/8131	Behavioral Health Supervisor I / II	2.50	1.50	4.00		4.00
	HSBH7039	Behavioral Health Technician	4.63	-1.00	3.63	1.00	4.63
	HSBH8061 arpa	Case Managers - ARPA grant funded	5.00	-5.00	0.00		0.00
	HSBH8075/HSB1063/HS BH8059	Clinical Substance Abuse Counselor Supervisor/Substance Abuse Counselor/Substance Abuse Counselor In Training	6.00		6.00	-5.00	1.00
	HSBH8061 arpa2	Co-Responders	0.00	2.00	2.00		2.00
	HSBH8060	CSP - Clinical Coordinator	1.00		1.00		1.00
	HSBH8105	Lead Social Worker	1.00	-1.00	0.00		0.00
	HSBH6089	Mental Health Therapist	5.00		5.00	-1.00	4.00
	HSBH1062	Program Support Associate II	1.00		1.00		1.00
	HSBH6045-jail	Social Worker - Jail	1.00		1.00		1.00
	HSBH1076/6045/8061	Social Worker/Case Manager	8.00	1.00	9.00	0.00	9.00

Department	Position Number	Position Title	2024 FTE	Changes	2025 FTE	Changes	2026 FTE
HHS - CCS			Subtotal	28.50	28.00	28.50	
HSCCS8073		CCS Administrator/Behavioral Health Administrator	1.00		1.00	-0.50	0.50
HSCCS8026		CCS Service Director	1.00		1.00		1.00
HSCCS8071		Health and Human Services Supervisor	2.50	-0.50	2.00		2.00
HSCCS8105		Lead Social Worker	1.00		1.00		1.00
HSCCS8062		Mental Health Professional	3.00		3.00		3.00
HSBH6089-CCS		Mental Health Therapist	0.00		0.00	1.00	1.00
HSCCS8035		Regional Project Manager	1.00		1.00		1.00
HSCCS1076/6045/8061		Social Worker II/Social Worker I/Case Manager	19.00		19.00		19.00
HHS - Child Services			Subtotal	48.20	49.20	53.20	
HSCTS8083		Children Services Administrator	1.00		1.00		1.00
HSCTS8025		Community Tracker	0.20		0.20		0.20
HSCTS1114		Early Intervention Teacher	2.00		2.00		2.00
HSCTS8071		Health and Human Services Supervisor	4.00		4.00		4.00
HSCTS1073		Mental Health Therapist	5.00		5.00		5.00
HSCTS1059/1062		Program Support Associate I/I	7.00		7.00		7.00
HSCTS1076/6045/8061		Social Worker II/Social Worker I/Case Manager	27.00	1.00	28.00	1.00	29.00
HSCTS6217/6041		Speech Therapist/Occupational Therapist/Physical Therapist	2.00		2.00	2.00	4.00
HSCTS1063		Substance Use Counselor	0.00		0.00	1.00	1.00
HHS - Economic Support			Subtotal	14.00	14.00	14.00	
HSES6074		Economic Support Administrator	1.00		1.00		1.00
HSES7004		Economic Support Lead Worker	2.00		2.00		2.00
HSES7005		Economic Support Specialist	11.00		11.00		11.00
HHS - Health Center			Subtotal	88.44	88.44	90.44	
HSHC2048		Activity Aide	1.50		1.50		1.50
HSHC1020		Activity Manager	1.00		1.00		1.00
HSHC8065		Administrative Assistant - Health Center	1.00		1.00		1.00
HSHCxxxx		Admissions Coordinator	0.00		0.00	1.00	1.00
HSHCxxxx		Assistant Health Care Campus Administrator	0.00		0.00	1.00	1.00
HSHC8066		Campus Director of Nursing	1.00		1.00		1.00
HSHCxxxx		Certified Medication Aide	2.00		2.00		2.00
HSHC2040/8038/8039		CNA / Dementia CNA / PCA	54.22		54.22		54.22
HSHC1027		Director of Social Services	1.00		1.00		1.00
HSHC6114		Health Care Campus Administrator	1.00		1.00		1.00
HSHC2047		Housekeeper	3.40		3.40		3.40
HSHC8027		Lead Housekeeper	1.00		1.00		1.00
HSHC2039		Licensed Practical Nurse	4.90		4.90		4.90
HSHC8063		Nurse Educator	1.00		1.00		1.00
HSHC1009		Nurse Supervisor	2.95		2.95		2.95
HSHC6053		Registered Nurse	10.47		10.47		10.47
HSHC1203		Ward Clerk	2.00		2.00		2.00
HHS - Public Health			Subtotal	18.95	19.25	18.25	
HSPH8024		Breastfeeding Peer Counselor	0.00		0.00	0.20	0.20
EMSU2060		Emergency Preparedness Program Specialist	1.00		1.00		1.00
HSPH6160		Environmental Health Specialist/Technician	1.00	1.00	2.00		2.00
HSPH8085		Epidemiologist	1.00		1.00	-1.00	0.00
HSPH1040		Program Support Associate I/II/LPN	5.20	-0.80	4.40	-0.20	4.20
HSPH6099		Public Health Administrator / Health Officer	1.00		1.00		1.00
HSPH8097		Public Health Educator (LTE)	1.00		1.00	-1.00	0.00
HSPH1080		Public Health Nurse	4.35		4.35		4.35
HSPH8080		Public Health Nutrition Manager	1.00		1.00		1.00
HSPH6054		Public Health Nutritionist	1.40	0.10	1.50		1.50
HSPH6186		Public Health Sanitarian	1.00		1.00		1.00
HSPH8139		Public Health Strategist	0.00		0.00	1.00	1.00
HSPH6082		Public Health Supervisor	1.00		1.00		1.00

Department	Position Number	Position Title	2024 FTE	Changes	2025 FTE	Changes	2026 FTE
Highway			86.25		86.25		86.25
	HWY1095	Administrative Assistant	1.00		1.00		1.00
	HWY1105	Assistant Highway Commissioner	1.00		1.00		1.00
	HWY1071	Assistant Highway Patrol Superintendent	1.00		1.00		1.00
	HWY1024	County Surveyor	1.00		1.00		1.00
	HWY6079	Engineer	1.00		1.00		1.00
	HWY8023	Engineering Technician I	1.00		1.00		1.00
	HWY6131	Engineering Technician II	1.00		1.00		1.00
	HWY6116	Highway Commissioner	1.00		1.00		1.00
	HWY3002	Highway Operator Foreman	8.00		8.00		8.00
	HWY1151	Highway Maintenance Specialist	55.00		55.00		55.00
	HWY6103	Highway Patrol Superintendent	1.00		1.00		1.00
	HWY3004	Mechanic	6.00		6.00		6.00
	HWY5034	Operations Specialist	2.00		2.00		2.00
	HWY1163S	Seasonal Highway Laborer	3.25		3.25		3.25
	HWY8094	Shop Superintendent	1.00		1.00		1.00
	HWY6035	Surveyor II	1.00		1.00		1.00
	HWY3009	Welder	1.00		1.00		1.00
Information Technology			13.00		13.00		13.00
	IT8057	Human Resources & Finance System Analyst	1.00		1.00		1.00
	IT1064	Information Technology Analyst	5.00		5.00		5.00
	IT6109	Information Technology Director	1.00		1.00		1.00
	IT1064	Information Technology M365 Administrator	1.00		1.00		1.00
	IT1116	Information Technology Operations Manager	1.00		1.00		1.00
	IT1107/8102	Information Technology Specialist I/II	2.00		2.00		2.00
	IT1131	Information Technology Support-Operation	1.00		1.00		1.00
	IT1065	IT Network Engineer - Senior	1.00		1.00		1.00
Judicial			9.00		9.00		10.00
	JUDI1612/xxxx	Circuit Court Commissioner/Family Court Commissioner	1.00		1.00	1.00	2.00
	RIP5027	First Deputy	1.00		1.00		1.00
	JUDI15026	Judicial Assistant	4.00		4.00		4.00
	JUDI1058	Legal Assistant	1.00		1.00		1.00
	RIP5033	Register in Probate	1.00		1.00		1.00
	RIP5004	Second Deputy	1.00		1.00		1.00
Justice Services			8.60		8.60		9.60
	JUDI18072	COMPAS Assessor/Treatment Court Case Manager (TAD Grant)	1.00		1.00		1.00
	JSS8106	Data Entry Specialist	0.60		0.60		0.60
	JSS9092	Justice Services Director	1.00		1.00		1.00
	JSS8088	Lead COMPAS/Pretrial Case Manager	1.00		1.00		1.00
	JSS8095	Pretrial Case Manager	2.00		2.00		2.00
	JSS8087	Pretrial Services Program Supervisor	1.00		1.00		1.00
	JSSxxxx	Court Navigator	0.00		0.00	1.00	1.00
	JSS8108	Substance Screener	1.00		1.00		1.00
	JUDI16143	Treatment Court Coordinator	1.00		1.00		1.00
Medical Examiner			0.75		1.75		3.75
	ME8119	CT Technologist	0.25		0.25		0.25
	MEDE2002/8133	Deputy Medical Examiner (and Chief Deputy)	0.00		0.00	2.00	2.00
	MEDE8133	Chief Medical Examiner	0.00	1.00	1.00		1.00
	ME8079	Program Coordinator	0.50		0.50		0.50
Register of Deeds			5.00		5.00		5.00
	ROD5027	First Deputy	1.00		1.00		1.00
	ROD1003	Register of Deeds	1.00		1.00		1.00
	ROD5004	Second Deputy	3.00		3.00		3.00

<u>Department</u>	<u>Position Number</u>	<u>Position Title</u>	<u>2024 FTE</u>	<u>Changes</u>	<u>2025 FTE</u>	<u>Changes</u>	<u>2026 FTE</u>
Sheriff			127.10		130.10		130.00
Sheriff - Patrol			Subtotal	69.60	70.60		70.50
SHER6086/8070	Captain - Field Services/Support Services		2.00		2.00		2.00
SHER6107	Chief Deputy		1.00		1.00		1.00
SHER1037	Court Services Deputy		6.00		6.00		6.00
SHER1036	Court Services Sergeant		1.00		1.00		1.00
SHER8074	Evidence and Records Custodian		1.00		1.00	0.60	1.60
SHER1060	Financial Associate II		1.00		1.00		1.00
SHER1110	Investigative Sergeant		1.00		1.00		1.00
SHER4008	Investigator		8.00	1.00	9.00		9.00
SHER5003	Law Enforcement Assistant		5.00		5.00		5.00
SHER4011	Lieutenant		3.00		3.00		3.00
SHER6123	Patrol Sergeant/Shift Supervisor		5.00		5.00		5.00
SHER4006	Primary Services Deputy		33.00		33.00		33.00
SHER1005	Sheriff		1.00		1.00		1.00
SHER6125	Sheriff Reserve/Auxiliary Deputies		1.60		1.60	-0.70	0.90
Sheriff - Corrections			Subtotal	35.00	37.00		37.00
SHER4003/4002	Corrections Deputy I/II/Jailer		25.00	2.00	27.00		27.00
SHER8084	Inmate Education Program Coordinator		1.00		1.00		1.00
SHER6203	Jail Captain		1.00		1.00		1.00
SHER1016	Jail Lieutenant		2.00		2.00		2.00
SHER6204	Jail Sergeant/Shift Supervisor		5.00		5.00		5.00
SHER5003	Law Enforcement Assistant Jail		1.00		1.00		1.00
Sheriff - ESS			Subtotal	22.50	22.50		22.50
EMCO6175	Emergency Communications Manager		1.00		1.00		1.00
EMCO5043	Emergency Communications Systems Technician		1.00		1.00		1.00
EMSU4012	Emergency Management Manager		1.00		1.00		1.00
EMSU1118	Emergency Support Services Program Coord		1.00		1.00		1.00
EMCO1112	Emergency Telecommunications Supervisor		3.00		3.00		3.00
EMCO5037	Emergency Telecommunicator		15.00		15.00		15.00
EMCO8021	Reserve Telecommunicator		0.50		0.50		0.50
Treasurer			4.50		4.50		4.50
TREA1002	County Treasurer		1.00		1.00		1.00
TREA5027	First Deputy		1.00		1.00		1.00
TREA6003	Office Associate		1.50		1.50		1.50
TREA5004	Second Deputy		1.00		1.00		1.00
Veterans Services			3.00		3.00		3.00
VETS5029	Assistant County Veteran Service Officer		2.00		2.00		2.00
VETS6070	Veterans Service Director		1.00		1.00		1.00
Total County Authorized FTE			658.33		664.88		671.00

2026 St. Croix County Wage Grid (3% COLA)

Pay Grade	Position Title	Department	Step 1	2.50%	2.50%	2.50%	2.50%	2.50%	2.00%	2.00%	2.00%	2.00%	2.00%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	
10	Office Associate	Treasurer	\$33,936	\$34,793	\$35,650	\$36,549	\$37,449	\$38,392	\$39,163	\$39,956	\$40,748	\$41,563	\$42,398	\$43,234	\$43,898	\$44,540	\$45,205	\$45,890	\$46,576	\$47,283
10	Seasonal Groundskeeper	Facilities	\$16.32	\$16.73	\$17.14	\$17.57	\$18.00	\$18.46	\$18.83	\$19.21	\$19.59	\$19.98	\$20.38	\$20.79	\$21.10	\$21.41	\$21.73	\$22.06	\$22.39	\$22.73
10	Transportation Driver	HHS - ADRC																		
11	Activity Aide	HHS - Health Care Campus	\$35,628	\$36,528	\$37,428	\$38,370	\$39,334	\$40,320	\$41,113	\$41,948	\$42,784	\$43,641	\$44,519	\$45,397	\$46,083	\$46,769	\$47,476	\$48,183	\$48,911	\$49,639
11	Civilian Bailiff	Clerk of Courts	\$17.13	\$17.56	\$17.99	\$18.45	\$18.91	\$19.38	\$19.77	\$20.17	\$20.57	\$20.98	\$21.40	\$21.83	\$22.16	\$22.48	\$22.82	\$23.16	\$23.51	\$23.87
11	Housekeeper	HHS - Health Care Campus																		
11	Parks Specialist	Community Development																		
11	Personal Care Assistant	HHS - Health Care Campus																		
12	Parks Laborer	Community Development	\$37,406	\$38,349	\$39,313	\$40,299	\$41,305	\$42,334	\$43,169	\$44,048	\$44,926	\$45,826	\$46,726	\$47,668	\$48,397	\$49,104	\$49,854	\$50,603	\$51,353	\$52,125
12	Seasonal Highway Laborer	Highway	\$17.98	\$18.44	\$18.90	\$19.37	\$19.86	\$20.35	\$20.75	\$21.18	\$21.60	\$22.03	\$22.46	\$22.92	\$23.27	\$23.61	\$23.97	\$24.33	\$24.69	\$25.06
13	Facilities Custodian	Facilities	\$39,292	\$40,277	\$41,284	\$42,312	\$43,362	\$44,455	\$45,333	\$46,233	\$47,176	\$48,118	\$49,082	\$50,046	\$50,796	\$51,568	\$52,339	\$53,132	\$53,924	\$54,738
13	Lead Housekeeper	HHS - Health Care Campus	\$18.89	\$19.36	\$19.85	\$20.34	\$20.85	\$21.37	\$21.79	\$22.23	\$22.68	\$23.13	\$23.60	\$24.06	\$24.42	\$24.79	\$25.16	\$25.54	\$25.93	\$26.32
13	Substance Screener	Justice Support Services																		
14	Administrative Assistant	HHS - Health Care Campus	\$41,241	\$42,270	\$43,341	\$44,412	\$45,526	\$46,661	\$47,604	\$48,547	\$49,532	\$50,518	\$51,525	\$52,553	\$53,346	\$54,138	\$54,953	\$55,788	\$56,624	\$57,459
14	Administrative Associate II	Community Development	\$19.83	\$20.32	\$20.84	\$21.35	\$21.89	\$22.43	\$22.89	\$23.34	\$23.81	\$24.29	\$24.77	\$25.27	\$25.65	\$26.03	\$26.42	\$26.82	\$27.22	\$27.62
14	Breast Feeding Peer Counselor	HHS - Public Health Services																		
14	Certified Nursing Assistant	HHS - Health Care Campus																		
14	Customer Service Representative	Child Support																		
14	Data Entry Specialist	District Attorney's Office																		
14	Ward Clerk	Justice Support Services																		
15	Dementia Certified Nursing Assistant	HHS - Health Care Campus	\$43,319	\$44,391	\$45,505	\$46,640	\$47,818	\$48,997	\$49,982	\$50,989	\$51,996	\$53,046	\$54,096	\$55,188	\$56,002	\$56,859	\$57,716	\$58,573	\$59,452	\$60,351
15	Day Away Program Coordinator	HHS - ADRC	\$20.83	\$21.34	\$21.88	\$22.42	\$22.99	\$23.56	\$24.03	\$24.51	\$25.00	\$25.50	\$26.01	\$26.53	\$26.92	\$27.34	\$27.75	\$28.16	\$28.58	\$29.02
15	Nutrition Program Manager	HHS - ADRC																		
16	Certified (Trained) Medication Aide	HHS - Health Care Campus	\$45,483	\$46,619	\$47,776	\$48,975	\$50,196	\$51,460	\$52,489	\$53,539	\$54,610	\$55,702	\$56,816	\$57,952	\$58,809	\$59,687	\$60,587	\$61,508	\$62,430	\$63,351
16	Program Support Associate I	HHS - ADRC	\$21.87	\$22.41	\$22.97	\$23.55	\$24.13	\$24.74	\$25.24	\$25.74	\$26.25	\$26.78	\$27.32	\$27.86	\$28.27	\$28.70	\$29.13	\$29.57	\$30.01	\$30.46
16	Program Support Associate II	HHS - Behavioral Health																		
16	Records Technician	HHS - Children Services																		
16	Records Technician	HHS - Public Health Services																		
17	ADRC Resource Specialist	HHS - ADRC	\$47,754	\$48,954	\$50,175	\$51,418	\$52,703	\$54,031	\$55,103	\$56,217	\$57,331	\$58,488	\$59,644	\$60,844	\$61,744	\$62,687	\$63,629	\$64,572	\$65,536	\$66,522
17	Behavioral Health Technician	HHS - Behavioral Health	\$22.96	\$23.54	\$24.12	\$24.72	\$25.34	\$25.98	\$26.49	\$27.03	\$27.56	\$28.12	\$28.68	\$29.25	\$29.68	\$30.14	\$30.59	\$31.04	\$31.51	\$31.98
17	Community Tracker	HHS - Children Services																		
17	Facilities Technician I	Facilities																		
17	Financial Associate I	Clerk of Courts																		
17	Interpreter - Spanish	HHS - Public Health Services																		
17	Program Coordinator	Medical Examiner																		
17	Program Support Associate II	HHS - Children Services																		
17	Program Support Associate II	HHS - Behavioral Health																		
17	Records Technician	HHS - Public Health Services																		
18	Administrative Assistant	Highway	\$50,132	\$51,396	\$52,682	\$53,988	\$55,338	\$56,731	\$57,866	\$59,023	\$60,201	\$61,401	\$62,622	\$63,886	\$64,850	\$65,815	\$66,800	\$67,807	\$68,814	\$69,864
18	COMPAS Assessor/Treatment Court Case Manager	Justice Support Services	\$24.10	\$24.71	\$25.33	\$25.96	\$26.60	\$27.27	\$27.82	\$28.38	\$28.94	\$29.52	\$30.11	\$30.71	\$31.18	\$31.64	\$32.12	\$32.60	\$33.08	\$33.59
18	Court Clerk I	Clerk of Courts																		
18	Evidence and Records Custodian	Sheriff's Office - Support Services																		
18	Financial Associate II - General/Accounts Payable/Billing Specialist	Community Development																		
18	Financial Associate II - General/Accounts Payable/Billing Specialist	Highway																		
18	Financial Associate II - General/Accounts Payable/Billing Specialist	Finance																		
18	Judicial Assistant	Judicial Department																		
18	Law Enforcement Assistant	Sheriff's Office																		
18	Legal Assistant	District Attorney's Office																		
18	Outreach Coordinator	Sheriff's Office - Jail																		
18	Prerital Case Manager	Justice Support Services																		
18	Program Support Associate II/LPN	HHS - Public Health Services																		
18	Second Deputy	County Clerk																		
18	Second Deputy	Register of Deeds																		
18	Second Deputy	Treasurer																		
18	Second Deputy	Register in Probate																		
19	Administrative Assistant to the County Administrator	Administration	\$52,639	\$53,967	\$55,317	\$56,688	\$58,102	\$59,559	\$60,758	\$61,980	\$63,201	\$64,465	\$65,772	\$67,079	\$68,085	\$69,114	\$70,142	\$71,192	\$72,263	\$73,356
19	Child Support Specialist I	Child Support	\$25.31	\$25.95	\$26.59	\$27.25	\$27.93	\$28.63	\$29.21	\$29.80	\$30.39	\$30.99	\$31.62	\$32.25	\$32.73	\$33.23	\$33.72	\$34.23	\$34.74	\$35.27
19	Court Clerk II	Clerk of Courts																		
19	Diversion Program Case Worker	District Attorney's Office																		
19	Economic Support Specialist	HHS - Economic Support																		
19	Emergency Support Services Program Coordinator	Sheriff's Office - Support Services																		

Pay Grade	Position Title	Department	Step 1	Step 2	Step 3	Step 4	Step 5	Target Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18
19	Facilities Technician II	Facilities																		
19	Payroll Specialist	Finance																		
19	Lead COMPAS Assessor/Preltrial Case Manager	Justice Support Services																		
19	Recycling Specialist	Community Development																		
20	Child Support Specialist II	Child Support	\$55,274	\$56,666	\$58,080	\$59,537	\$61,016	\$62,537	\$63,801	\$65,065	\$66,372	\$67,700	\$69,050	\$70,442	\$71,492	\$72,563	\$73,656	\$74,748	\$75,884	\$77,019
20	Court Clerk Lead Worker	Clerk of Courts	\$26.57	\$27.24	\$27.92	\$28.62	\$29.33	\$30.07	\$30.67	\$31.28	\$31.91	\$32.55	\$33.20	\$33.87	\$34.37	\$34.89	\$35.41	\$35.94	\$36.48	\$37.03
20	Diversion Program Case Management Specialist	District Attorney's Office																		
20	Economic Support Team Leader	HHS - Economic Support																		
20	Emergency Preparedness Program Specialist	HHS - Public Health Services																		
20	Emergency Telecommunicator	Sheriff's Office - Support Services																		
20	Environmental Health Technician	HHS - Public Health Services																		
20	First Deputy	County Clerk																		
20		Register in Probate																		
20		Register of Deeds																		
20		County Treasurer																		
20	Information Technology Support - Operations	Information Technology																		
20	Land Use/Conservation Technician I	Community Development																		
20	Lead Finance Specialist	Finance																		
20	Lead Legal Assistant	District Attorney's Office																		
20	Marketing Coordinator	Community Development																		
20	Real Property Lister	Community Development																		
20	Reserve Telecommunicator	Sheriff's Office - Support Services																		
20	Victim Witness Program Specialist	District Attorney's Office																		
21	Assistant County Veteran Service Officer	Veterans Service Office	\$58,038	\$59,494	\$60,973	\$62,494	\$64,058	\$65,665	\$66,971	\$68,321	\$69,692	\$71,085	\$72,499	\$73,956	\$75,070	\$76,184	\$77,341	\$78,498	\$79,676	\$80,854
21	Deputy Medical Examiner	Medical Examiner	\$27.90	\$28.60	\$29.31	\$30.05	\$30.80	\$31.57	\$32.20	\$32.85	\$33.51	\$34.18	\$34.86	\$35.56	\$36.09	\$36.63	\$37.18	\$37.74	\$38.31	\$38.87
21	Facilities Operation Coordinator	Facilities																		
21	Facilities Technician III	Facilities																		
21	Highway Maintenance Specialist	Highway																		
21	Information Technology Specialist	Information Technology																		
21	Licensed Practical Nurse	HHS - Health Care Campus																		
21	Paralegal	Corporation Counsel																		
21	Parks Property Manager I	Community Development																		
21	Planning/GIS Technician	Community Development																		
22	Activity Manager	HHS - Health Care Campus	\$60,951	\$62,472	\$64,036	\$65,622	\$67,271	\$68,942	\$70,335	\$71,728	\$73,163	\$74,641	\$76,119	\$77,641	\$78,819	\$79,997	\$81,197	\$82,418	\$83,661	\$84,903
22	Administrative Services Supervisor	Community Development	\$29.30	\$30.03	\$30.79	\$31.55	\$32.34	\$33.15	\$33.81	\$34.48	\$35.17	\$35.89	\$36.60	\$37.33	\$37.89	\$38.46	\$39.04	\$39.62	\$40.22	\$40.82
22	ADRC Specialist I - I&A/Options Counselor	HHS - ADRC																		
22	ADRC Dementia Care/Disability Benefits/Elder Benefits Specialist I	HHS - ADRC																		
22	ADRC Professional I	HHS - ADRC																		
22	Adult Protective Services Educator	HHS - Behavioral Health																		
22	Case Manager/CoResponder	HHS - Multiple Divisions																		
22	Child Support Coordinator	Child Support																		
22	Early Intervention Teacher	HHS - Children Services																		
22	Emergency Communications Systems Technician	Sheriff's Office - Support Services																		
22	Engineering Technician I	Highway																		
22	Environmental Health Specialist	HHS - Public Health Services																		
22	Executive Administrative Assistant	HHS - Administration																		
22	Highway Maintenance Foreman	Highway																		
22	Information Technology Specialist II	Information Technology																		
22	Inmate Education and Program Coordinator	Sheriff's Office - Jail																		
22	Land Use/Conservation Technician II	Community Development																		
22	Mechanic	Highway																		
22	Parks Property Manager II	Community Development																		
22	Public Health Nutritionist	HHS - Public Health Services																		
22	Substance Use Counselor - In Training	HHS - Multiple Divisions																		
22	Water Resource Specialist	Community Development																		
22	Welder	Highway																		
23	ADRC Specialist II - I&A/Options Counselor	HHS - ADRC	\$63,993	\$65,600	\$67,229	\$68,921	\$70,635	\$72,392	\$73,849	\$75,327	\$76,826	\$78,369	\$79,933	\$81,540	\$82,761	\$84,004	\$85,268	\$86,532	\$87,838	\$89,145
23	ADRC Dementia Care/Disability Benefits/Elder Benefits Specialist II	HHS - ADRC	\$30.77	\$31.54	\$32.32	\$33.14	\$33.96	\$34.80	\$35.50	\$36.21	\$36.94	\$37.68	\$38.43	\$39.20	\$39.79	\$40.39	\$40.99	\$41.60	\$42.23	\$42.86
23	ADRC Professional II	HHS - ADRC																		
23	CCS Project Manager	HHS - CCS																		
23	Conservation Planner I	Community Development																		
23	Diversion Program Supervisor	District Attorney's Office																		
23	Engineering Technician II	Highway																		
23	GIS Analyst I	Community Development																		
23	Land Use Planner I	Community Development																		
23	Nutrition Program Supervisor	HHS - ADRC																		
23	Preltrial Services Program Supervisor	Justice Support Services																		
23	Parks Property Manager III	Community Development																		
23	Public Health Sanitarian	HHS - Public Health Services																		
23	Social Worker I	HHS - Multiple Divisions																		
23	Speech Therapist	HHS - Children Services																		
23	Substance Use Counselor	HHS - Multiple Divisions																		
23	Talent Acquisition Specialist	Human Resources																		
23	Treatment Court Coordinator	Justice Support Services																		
23	Victim Witness Program Supervisor	District Attorney's Office																		

Pay Grade	Position Title	Department	Step 1	Step 2	Step 3	Step 4	Step 5	Target Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18
24	Accounts Receivable Supervisor	Finance	\$67,186	\$68,878	\$70,592	\$72,349	\$74,170	\$76,012	\$77,533	\$79,097	\$80,683	\$82,290	\$83,939	\$85,610	\$86,896	\$88,203	\$89,531	\$90,859	\$92,230	\$93,601
24	Behavioral Health Nurse I	HHS - Behavioral Health	\$32.30	\$33.11	\$33.94	\$34.78	\$35.66	\$36.54	\$37.28	\$38.03	\$38.79	\$39.56	\$40.36	\$41.16	\$41.78	\$42.41	\$43.04	\$43.68	\$44.34	\$45.00
24	Chief Deputy Medical Examiner	Medical Examiner																		
24	Clinical Substance Use Counselor	HHS - Multiple Divisions																		
24	Conservation Planner	Community Development																		
24	District Attorney Investigator	District Attorney's Office																		
24	GIS Analyst II	Community Development																		
24	Land Use Planner II	Community Development																		
24	Occupational Therapist	HHS - Children Services																		
24	Operations Specialist	Highway																		
24	Physical Therapist	HHS - Children Services																		
24	Planner	Community Development																		
24	Public Health Strategist	HHS - Public Health																		
24	Public Information Officer - Communications Specialist	Administration																		
24	Records Supervisor	HHS - Administration																		
24	Registered Nurse - Associates	HHS - Public Health Services																		
24	Social Worker II	HHS - Multiple Divisions																		
25	Assistant Highway Superintendent	Highway	\$70,549	\$72,306	\$74,127	\$75,970	\$77,876	\$79,826	\$81,411	\$83,039	\$84,710	\$86,403	\$88,138	\$89,895	\$91,245	\$92,616	\$93,987	\$95,401	\$96,836	\$98,293
25	Behavioral Health Nurse II	HHS - Behavioral Health	\$33.92	\$34.76	\$35.64	\$36.52	\$37.44	\$38.38	\$39.14	\$39.92	\$40.73	\$41.54	\$42.37	\$43.22	\$43.87	\$44.53	\$45.19	\$45.87	\$46.56	\$47.26
25	Clinical Substance Use Counselor - Clinical Supervisor	HHS - Behavioral Health																		
25	Emergency Telecommunications Supervisor	Sheriff's Office - Support Services																		
25	Information Technology Analyst	Information Technology																		
25	Lead Social Worker	HHS - CCS																		
25	Public Health Nurse - Bachelors	HHS - Public Health Services																		
25	Registered Nurse	HHS - Health Care Campus																		
26	Behavioral Health Professional - Jail	HHS - Behavioral Health	\$74,084	\$75,927	\$77,833	\$79,783	\$81,775	\$83,811	\$85,482	\$87,196	\$88,931	\$90,731	\$92,530	\$94,394	\$95,808	\$97,244	\$98,700	\$100,179	\$101,678	\$103,199
26	Caregiver Support Coordinator	HHS - ADRC	\$35.62	\$36.50	\$37.42	\$38.36	\$39.32	\$40.29	\$41.10	\$41.92	\$42.76	\$43.62	\$44.49	\$45.38	\$46.06	\$46.75	\$47.45	\$48.16	\$48.88	\$49.62
26	CSP - Clinical Coordinator	HHS - Behavioral Health																		
26	Emergency Management Manager	Sheriff's Office - Support Services																		
26	Human Resources Advisor	Human Resources																		
26	HR Benefits and HRIS Analyst	Human Resources																		
26	Mental Health Professional	HHS - CCS																		
26	Mental Health Therapist	HHS - Behavioral Health																		
26	Nurse Educator	HHS - Children Services																		
26	Public Health Nutrition Manager	HHS - Public Health Services																		
26	Register in Probate	Register in Probate																		
26	Senior Planner	Community Development																		
26	Highway Shop Superintendent	Highway																		
26	Surveyor II	Highway																		
26	Training & Development Specialist	Human Resources																		
27	CCS Service Director	HHS - Behavioral Health	\$77,791	\$79,719	\$81,711	\$83,768	\$85,846	\$88,010	\$89,767	\$91,566	\$93,387	\$95,251	\$97,158	\$99,107	\$100,586	\$102,107	\$103,628	\$105,192	\$106,756	\$108,363
27	Director of Social Services	HHS - Health Care Campus	\$37.40	\$38.33	\$39.28	\$40.27	\$41.27	\$42.31	\$43.16	\$44.02	\$44.90	\$45.79	\$46.71	\$47.65	\$48.36	\$49.09	\$49.82	\$50.57	\$51.32	\$52.10
27	Emergency Communications Manager	Sheriff's Office - Support Services																		
27	Fiscal Manager	Finance																		
27	Human Resource and Finance System Analyst	Information Technology																		
27	Information Technology M365 Administrator	Information Technology																		
27	Nurse Supervisor	HHS - Health Care Campus																		
28	Assistant Facilities Director	Facilities	\$81,668	\$83,704	\$85,803	\$87,946	\$90,152	\$92,402	\$94,244	\$96,129	\$98,058	\$100,029	\$102,021	\$104,056	\$105,620	\$107,206	\$108,812	\$110,441	\$112,112	\$113,783
28	Assistant Finance Director	Finance	\$39.26	\$40.24	\$41.25	\$42.28	\$43.34	\$44.42	\$45.31	\$46.22	\$47.14	\$48.09	\$49.05	\$50.03	\$50.78	\$51.54	\$52.31	\$53.10	\$53.90	\$54.70
28	Behavioral Health Supervisor I	HHS - Behavioral Health																		
28	Chief Medical Examiner	Medical Examiner																		
28	County Surveyor	Highway																		
28	Child Support Administrator	Child Support																		
28	Economic Support Administrator	HHS - Economic Support																		
28	Health and Human Services Supervisor	HHS - Children Services																		
28	IT Network Engineer - Senior	Information Technology																		
28	Jail Lieutenant	Sheriff's Office - Jail																		
28	Land and Water Conservation Administrator	Community Development																		
28	Land Use Administrator	Community Development																		
28	Parks Administrator	Community Development																		
28	Planning & Land Information Administrator	Community Development																		
28	Public Health Supervisor	HHS - Public Health Services																		
28	Veterans Service Director	Veterans Service Office																		
29	Admission Coordinator	HHS - Health Care Campus	\$88,203	\$90,409	\$92,659	\$94,994	\$97,351	\$99,793	\$101,785	\$103,821	\$105,899	\$108,020	\$110,184	\$112,390	\$114,061	\$115,775	\$117,511	\$119,289	\$121,067	\$122,888
29	ADRC Administrator	HHS - ADRC	\$42.41	\$43.47	\$44.55	\$45.67	\$46.80	\$47.98	\$48.94	\$49.91	\$50.91	\$51.93	\$52.97	\$54.03	\$54.84	\$55.66	\$56.50	\$57.35	\$58.21	\$59.08
29	Assistant Highway Commissioner	Highway																		
29	Behavioral Health Supervisor II	HHS - Behavioral Health/CCS																		
29	Children Services Administrator	HHS - Children Services																		
29	Information Technology Operations Manager	Information Technology																		
29	Justices Services Director	Justice Support Services																		
29	Lieutenant	Sheriff's Office																		
29	Senior Engineer	Highway																		

Pay Grade	Position Title	Department	Step 1	Step 2	Step 3	Step 4	Step 5	Target Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18
30	Public Health Administrator/Health Officer	HHS - Public Health Services	\$92,616	\$94,930	\$97,308	\$99,729	\$102,235	\$104,785	\$106,884	\$109,027	\$111,191	\$113,419	\$115,690	\$118,003	\$119,782	\$121,581	\$123,402	\$125,245	\$127,130	\$129,037
			\$44.53	\$45.64	\$46.78	\$47.95	\$49.15	\$50.38	\$51.39	\$52.42	\$53.46	\$54.53	\$55.62	\$56.73	\$57.59	\$58.45	\$59.33	\$60.21	\$61.12	\$62.04
31	Behavioral Health/CCS Administrator	HHS - Behavioral Health/CCS	\$97,244	\$99,686	\$102,171	\$104,721	\$107,334	\$110,034	\$112,219	\$114,468	\$116,761	\$119,096	\$121,474	\$123,895	\$125,759	\$127,644	\$129,572	\$131,501	\$133,472	\$135,485
31	Campus Director of Nursing	HHS - Health Care Campus	\$46.75	\$47.93	\$49.12	\$50.35	\$51.60	\$52.90	\$53.95	\$55.03	\$56.14	\$57.26	\$58.40	\$59.56	\$60.46	\$61.37	\$62.29	\$63.22	\$64.17	\$65.14
31	County Engineer	Highway																		
31	Facilities Director	Facilities																		
31	Field Services Captain	Sheriff's Office																		
31	Highway Patrol Superintendent	Highway																		
31	Jail Captain	Sheriff's Office - Jail																		
31	Support Services Captain	Emergency Support Services																		
32	Assistant Health Care Campus Administrator	HHS - Health Care Campus	\$102,107	\$104,656	\$107,270	\$109,948	\$112,712	\$115,518	\$117,832	\$120,189	\$122,588	\$125,052	\$127,558	\$130,108	\$132,058	\$134,029	\$136,042	\$138,078	\$140,156	\$142,255
-	-	-	\$49.09	\$50.32	\$51.57	\$52.86	\$54.19	\$55.54	\$56.65	\$57.78	\$58.94	\$60.12	\$61.33	\$62.55	\$63.49	\$64.44	\$65.41	\$66.38	\$67.38	\$68.39
33	Assistant Corporation Counsel	Corporation Counsel	\$107,206	\$109,884	\$112,647	\$115,454	\$118,346	\$121,303	\$123,724	\$126,209	\$128,715	\$131,308	\$133,921	\$136,599	\$138,656	\$140,734	\$142,834	\$144,976	\$147,161	\$149,368
33	Chief Deputy	Sheriff's Office	\$51.54	\$52.83	\$54.16	\$55.51	\$56.90	\$58.32	\$59.48	\$60.68	\$61.88	\$63.13	\$64.39	\$65.67	\$66.66	\$67.66	\$68.67	\$69.70	\$70.75	\$71.81
34	Circuit Court/Family Court Commissioner	Judicial Department	\$112,583	\$115,390	\$118,282	\$121,238	\$124,259	\$127,366	\$130,558	\$133,814	\$137,156	\$140,584	\$144,098	\$147,697	\$151,403	\$155,174	\$159,052			
34	Community Development Director	Community Development	\$54.13	\$55.48	\$56.87	\$58.29	\$59.74	\$61.23	\$62.77	\$64.33	\$65.94	\$67.59	\$69.28	\$71.01	\$72.79	\$74.60				
34	Health Care Campus Administrator	HHS - Health Care Campus																		
34	HHS Deputy Director	HHS																		
34	Information Technology Director	Information Technology																		
35	Finance Director	Finance	\$118,196	\$121,153	\$124,195	\$127,280	\$130,472	\$133,729	\$137,071	\$140,499	\$144,012	\$147,611	\$151,318	\$155,088	\$158,966	\$162,951	\$167,022			
35	Human Resources Director	Human Resources	\$56.83	\$58.25	\$59.71	\$61.19	\$62.73	\$64.29	\$65.90	\$67.55	\$69.24	\$70.97	\$72.75	\$74.56	\$76.43	\$78.34	\$80.30			
36	Highway Commissioner	Highway	\$124,109	\$127,216	\$130,386	\$133,664	\$137,006	\$140,413	\$143,926	\$147,526	\$151,211	\$155,003	\$158,880	\$162,844	\$166,914	\$171,092	\$175,377			
			\$59.67	\$61.16	\$62.69	\$64.26	\$65.87	\$67.51	\$69.20	\$70.93	\$72.70	\$74.52	\$76.38	\$78.29	\$80.25	\$82.26	\$84.32			
37	Corporation Counsel	Corporation Counsel	\$130,322	\$133,579	\$136,921	\$140,327	\$143,841	\$147,440	\$151,125	\$154,896	\$158,773	\$162,758	\$166,807	\$170,985	\$175,270	\$179,640	\$184,139			
37	HHS Director	HHS - Administration	\$62.65	\$64.22	\$65.83	\$67.47	\$69.15	\$70.88	\$72.66	\$74.47	\$76.33	\$78.25	\$80.20	\$82.20	\$84.26	\$86.37	\$88.53			
38	County Administrator	Administration	\$169,421	\$173,642	\$177,991	\$182,447	\$186,989	\$191,681	\$196,458	\$201,386	\$206,420	\$211,562	\$216,854	\$222,274	\$227,844	\$233,543	\$239,370			
			\$81.45	\$83.48	\$85.57	\$87.71	\$89.90	\$92.15	\$94.45	\$96.82	\$99.24	\$101.71	\$104.26	\$106.86	\$109.54	\$112.28	\$115.08			

Additional Compensation Categories

Departments	Facilities	Emergency Support Services	LAW Jail	Family & Child	Behavioral Health	ROD	IT	Medical Examiner	Highway	Health Center Campus
On Call	2.00		2.00	2.25	2.25		2.00 Non-Exempt 2.25 Exempt	3.50 5.00 weekends	2.00	
Call-In	2 hour minimum			Exempt earn straight time over 40 hours \$2.00 hour pickup weekend shift not theirs from 2pm Friday - 11pm Sunday			1 hour minimum online 2 hour minimum in person Exempt earn straight time over 40 hours	2 hour minimum	2 hour minimum	3.00 per hour for any shift picked up when FTE .2-.499 5.00 per hour when FTE is greater than .500
Shift Differential 6pm-6am 6pm-10pm 10pm-2am 2am-6am Night Shift Incentive	0.30	0.40 0.60 1.00							5.00	Shift A Premium = 0 Shift A Weekend \$2/hr Shift B Premium \$.50/hr Shift B Weekend \$2.5/hr Shift C Premium \$1/hr Shift C Weekend \$3/hr
Special Pay Rates Interpreting Stipend Abstratctor Stipend Trainer Pay Field Training Sergeant Pay OT Sergeant Pay Temp Foreman Reserve/Auxiliary Deputy Charge Nurse Hiring Bonus Referral Bonus		2.00	2.00 2.00 3.00 24.69 (75% of starting patrol deputy)	8.00		1.50			3.00 2.00 \$500 6 months + \$250 @ 1 year \$500 referral bonus	
Per Diem - CT Scan								\$75 per scan		

	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2023	Budget 2024	Budget 2025	Budget 2026
51110 SALARY & WAGES	34,941,927	35,301,525	37,524,951	40,530,073	40,489,457	42,539,001	45,808,890	47,459,495
51220 OVERTIME	1,431,744	1,327,041	1,384,654	1,364,052	1,026,000	1,124,250	1,189,250	1,381,600
51230 ON CALL PAY	75,732	60,905	60,273	61,205	65,500	65,500	62,500	78,500
OTHER PAY CLASSES	942,164	1,198,812	940,333	577,884	758,557	765,456	523,775	249,356
51310 PTO INCENTIVE	181,526	10,393	162,783	159,041	82,000	164,500	156,000	179,800
Total Wages	37,573,093	37,898,676	40,072,994	42,692,255	42,421,514	44,658,707	47,740,415	49,348,751
51510 SOCIAL SECURITY	2,702,864	2,756,027	2,896,277	3,080,816	3,195,746	3,372,248	3,640,578	3,771,671
51520 RETIREMENT - EMPLOYER SHARE	2,651,800	2,706,584	3,028,485	3,444,692	3,181,172	3,553,763	3,910,946	4,133,302
51530 DENTAL INSURANCE	90,417	89,598	93,757	101,447	132,810	108,510	191,911	280,011
51540 HEALTH INSURANCE	8,705,128	9,085,726	9,364,758	9,208,063	10,893,440	10,517,160	11,837,387	11,457,306
51545 HSA LIABILITY	-	-		48,002	-	-	150,000	250,000
51550 DISABILITY INSURANCE	112,406	82,538	84,902	90,082	121,296	126,355	135,757	140,498
51560 WORKER'S COMPENSATION	563,730	569,655	601,178	632,616	611,121	638,365	715,529	733,247
51580 LIFE INSURANCE	49,603	44,331	46,812	49,712	50,630	52,582	55,821	59,598
51590 UNEMPLOYMENT	15,595	-	3,089	10,643	-	-	-	-
Total Fringes	14,891,543	15,334,459	16,119,258	16,666,073	18,186,215	18,368,983	20,637,929	20,825,633
Net Wages and Fringes	52,464,636	53,233,135	56,192,252	59,358,328	60,607,729	63,027,690	68,378,344	70,174,384

849 W-2's 2021 873 W-2's 2022 867 W-2's 2023 873 W-2's 2024
 35,473,973.52 35,975,797.68 39,780,528.12 39,860,569.42

1
2
3 **EXHIBIT A Wage Grid (Increase)**

4 3 Year WPPA Wage Grid
5 1/1/2025 3.00%
6 1/1/2026 3.00%
7 1/1/2027 3.00%

8 **LEVEL 1: CORRECTIONS DEPUTY I (without jail certification and/or education requirements)**

	1	2	3
YEAR	START	6 MONTH	1 YEAR
1/1/2025	\$25.78	\$26.42	\$26.96
1/1/2026	\$26.56	\$27.21	\$27.77
1/1/2027	\$27.35	\$28.03	\$28.61

15 **LEVEL 2: CORRECTIONS DEPUTY II (with jail certification and/or education requirements)**

	1	2	3	4	5	6	7	8
YEAR	START	6 MONTH	1 YEAR	2 YEARS	3 YEARS	4 YEARS	5 YEARS	6 YEARS
1/1/2025	\$29.25	\$29.90	\$30.62	\$30.93	\$31.13	\$31.37	\$31.60	\$34.36
1/1/2026	\$30.12	\$30.80	\$31.54	\$31.86	\$32.06	\$32.32	\$32.54	\$35.39
1/1/2027	\$31.03	\$31.73	\$32.48	\$32.81	\$33.02	\$33.28	\$33.52	\$36.45

22 **LEVEL 3: COURT SERVICES DEPUTY, PROCESS SERVER**

	1	2	3	4	5	6	7	8
YEAR	START	6 MONTH	1 YEAR	2 YEARS	3 YEARS	4 YEARS	5 YEARS	6 YEARS
1/1/2025	\$30.46	\$31.06	\$31.69	\$32.28	\$32.95	\$33.53	\$34.23	\$38.11
1/1/2026	\$31.37	\$31.99	\$32.64	\$33.25	\$33.94	\$34.54	\$35.26	\$39.25
1/1/2027	\$32.31	\$32.95	\$33.62	\$34.25	\$34.96	\$35.58	\$36.32	\$41.43

29 **LEVEL 4: PRIMARY SERVICES DEPUTY**

	1	2	3	4	5	6	7	8
YEAR	START	6 MONTH	1 YEAR	2 YEARS	3 YEARS	4 YEARS	5 YEARS	6 YEARS
1/1/2025	\$31.96	\$32.60	\$33.26	\$33.88	\$34.58	\$35.19	\$35.93	\$40.99
1/1/2026	\$32.92	\$33.58	\$34.25	\$34.90	\$35.62	\$36.25	\$37.01	\$43.22
1/1/2027	\$33.91	\$34.58	\$35.28	\$35.94	\$36.69	\$37.34	\$38.12	\$44.52

36 **LEVEL 5: INVESTIGATOR**

	1	2	3	4	5	6	7	8
YEAR	START	6 MONTH	1 YEAR	2 YEARS	3 YEARS	4 YEARS	5 YEARS	6 YEARS
1/1/2025	\$34.34	\$35.04	\$35.65	\$36.31	\$36.98	\$37.52	\$38.32	\$42.79
1/1/2026	\$35.37	\$36.09	\$36.72	\$37.40	\$38.09	\$38.65	\$39.47	\$45.07
1/1/2027	\$36.43	\$37.17	\$37.82	\$38.52	\$39.23	\$39.81	\$40.66	\$46.42

43 Employees moving from one classification to another will be placed on the wage grid at the
44 corresponding years of services. This will be based upon full-time, continuous, law enforcement years of
45 service with the County. Example: Level 2 Corrections Deputy in Step 5 year 3 gets promoted to Primary
46 Services Deputy would move to Step 5 year 3 on Level 4 Grid.

1 Note: Corrections Deputies who have completed a minimum of an Associate's Degree from a WI
2 vocational or technical education district or its accredited equivalent from another state, a minimum of 60
3 fully accredited college level credits, or are jail-certified in the State of Wisconsin will be paid at the CD-
4 II wage level. Corrections Deputies who do not meet that educational requirement or have jail
5 certification will be paid at the CD-I wage level.

6
7 CD-1s move to the II level upon presentation of proof to the Sheriff and Human Resources Department
8 that the individual has successfully completed the Associate's Degree, credit minimum, or jail
9 certification noted herein. At the beginning of the next pay period the employee will go to the pay level
10 within the appropriate classification which affords the employee a pay increase. Thereafter, s/he shall
11 progress through the pay level system, if any, beginning the time progression on the first day in the new
12 position.

13
14 The County will implement direct deposit for all employees.



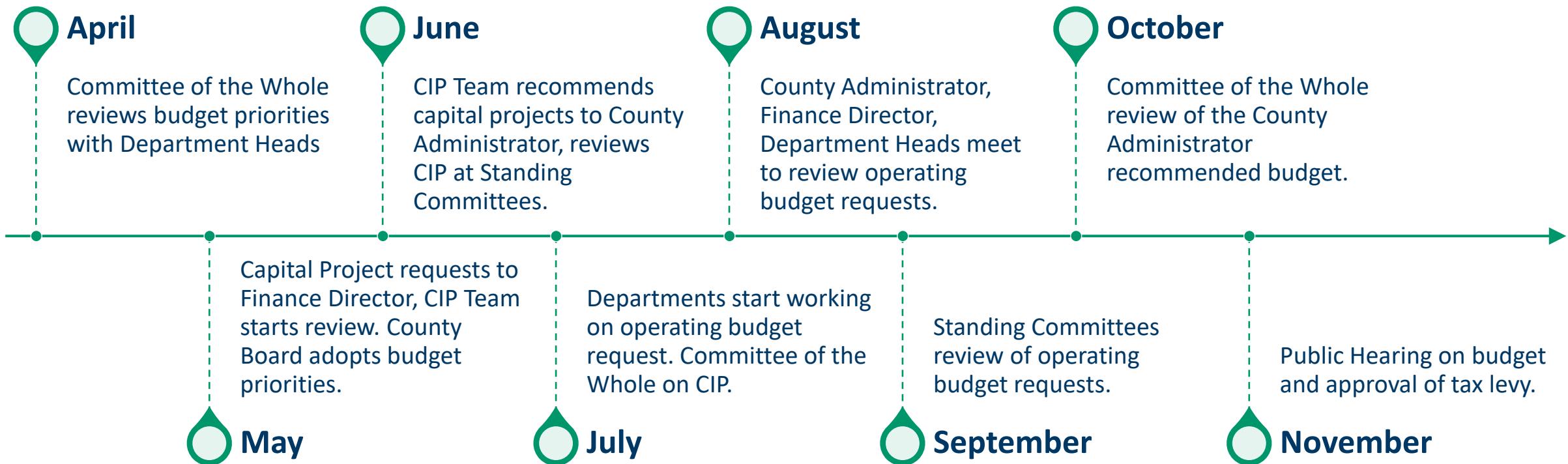
2026 County Administrator Recommended Budget

Ken Witt, County Administrator - October 9, 2025

Presentation Outline

- Budget Process & Schedule
- Budget Priorities
- Mission and Vision
- Financial Condition of St. Croix County
- Debt Review
- Major Changes
- Revenues
- Expenses
- Staffing Changes
- Employee Benefit Changes
- Mill Rate and Taxpayer Impact
- Budget Forecast

Budget Process & Schedule



Budget Priorities Approved May 6, 2025

- 1. Employee Compensation:** Provide compensation increase for employees to ensure fair and competitive wages, supporting workforce retention and recruitment.
- 2. Health Insurance:** Budget for a 2% increase in health insurance costs while considering plan adjustments and fund balance strategies to mitigate impacts on employees.
- 3. Circuit Court Mandated Operating Expenses:** Increase funding for state-mandated operational expenses to ensure compliance and efficient judicial processes.
- 4. Out-of-Home Placement Costs:** Allocate additional funding for out-of-home placements to address the needs of at-risk youth.
- 5. Position Requests:** Evaluate and prioritize essential position requests based on organizational goals and service needs.
- 6. UW Extension Funding:** Provide funding to contract with UW Extension educators.

Vision and Mission Statement



Our Vision

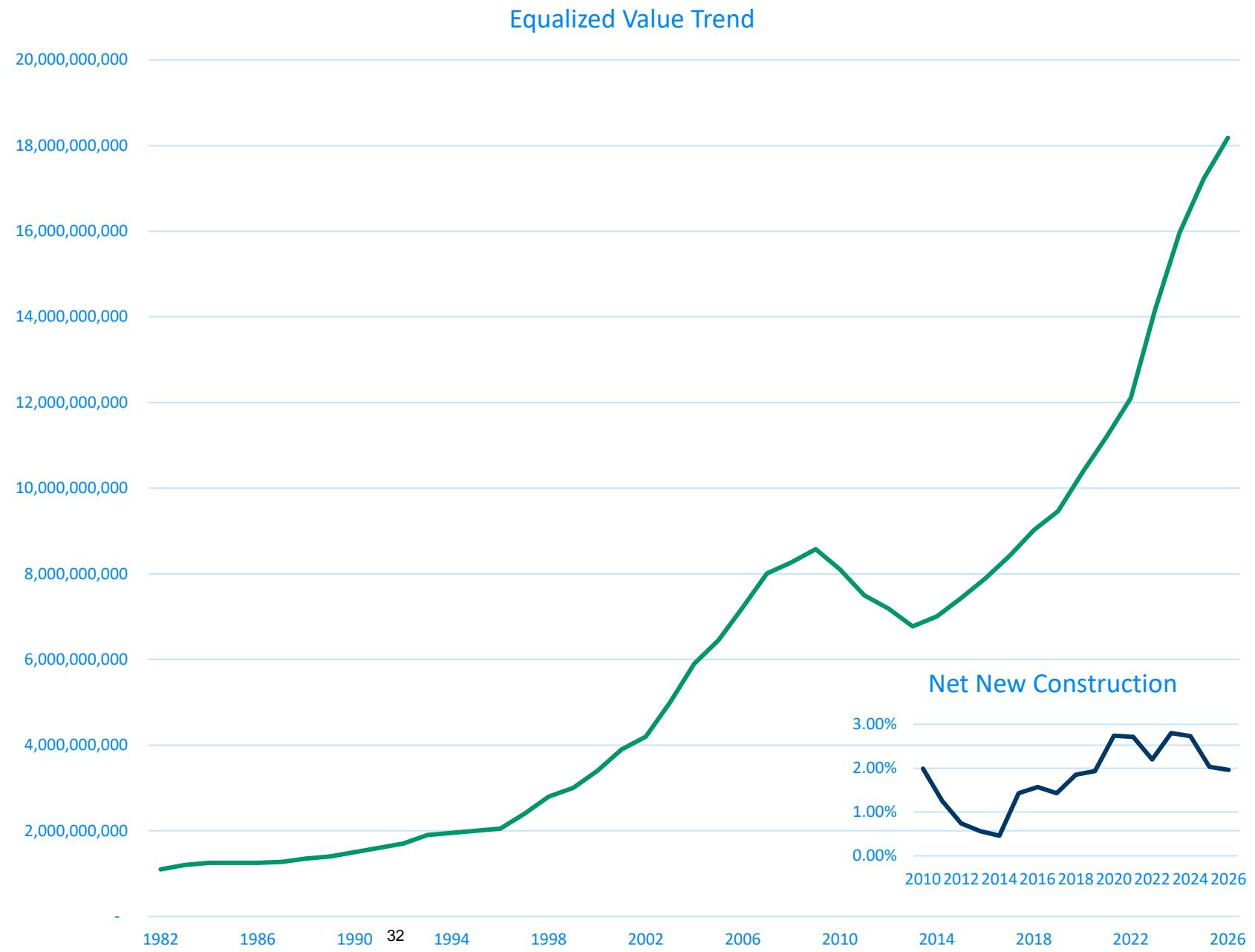
To be the County that delivers service with compassion and respect for people and the environment.



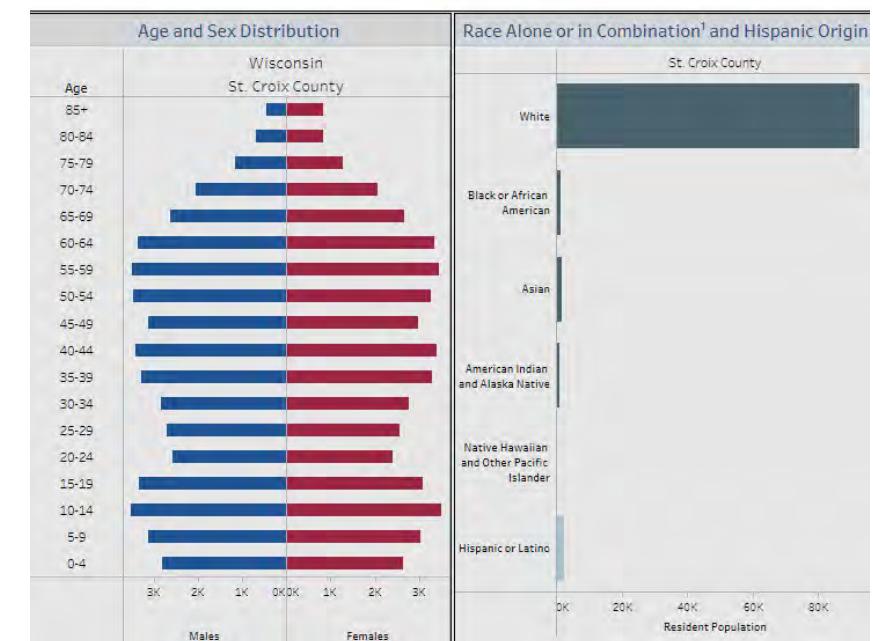
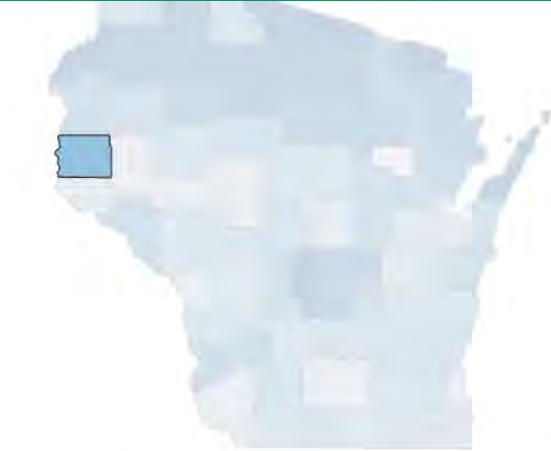
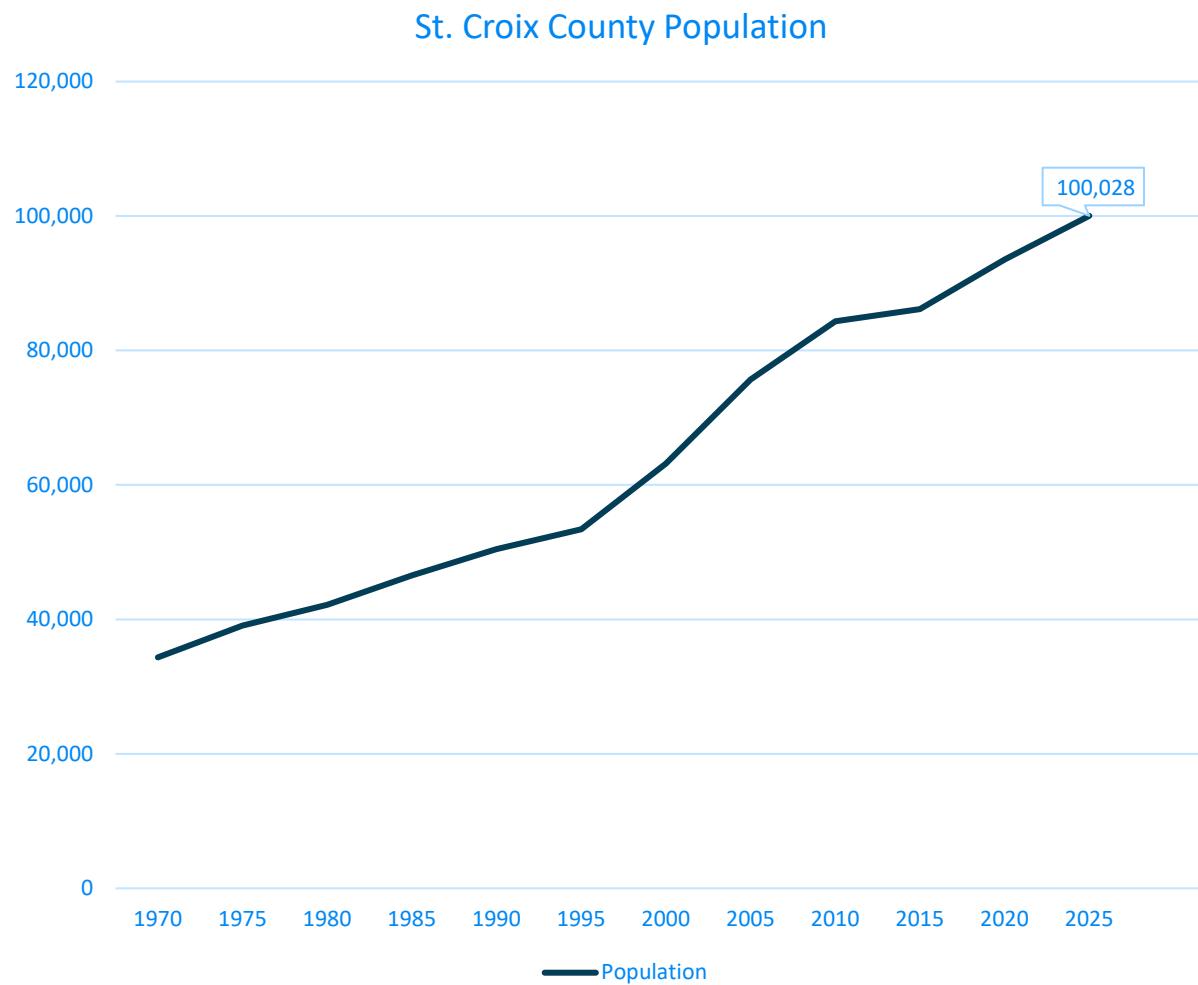
Our Mission

We will strengthen our social and economic future by providing health, safety, and well-being for all.

Financial Condition – Equalized Value



Population Growth



Debt Review

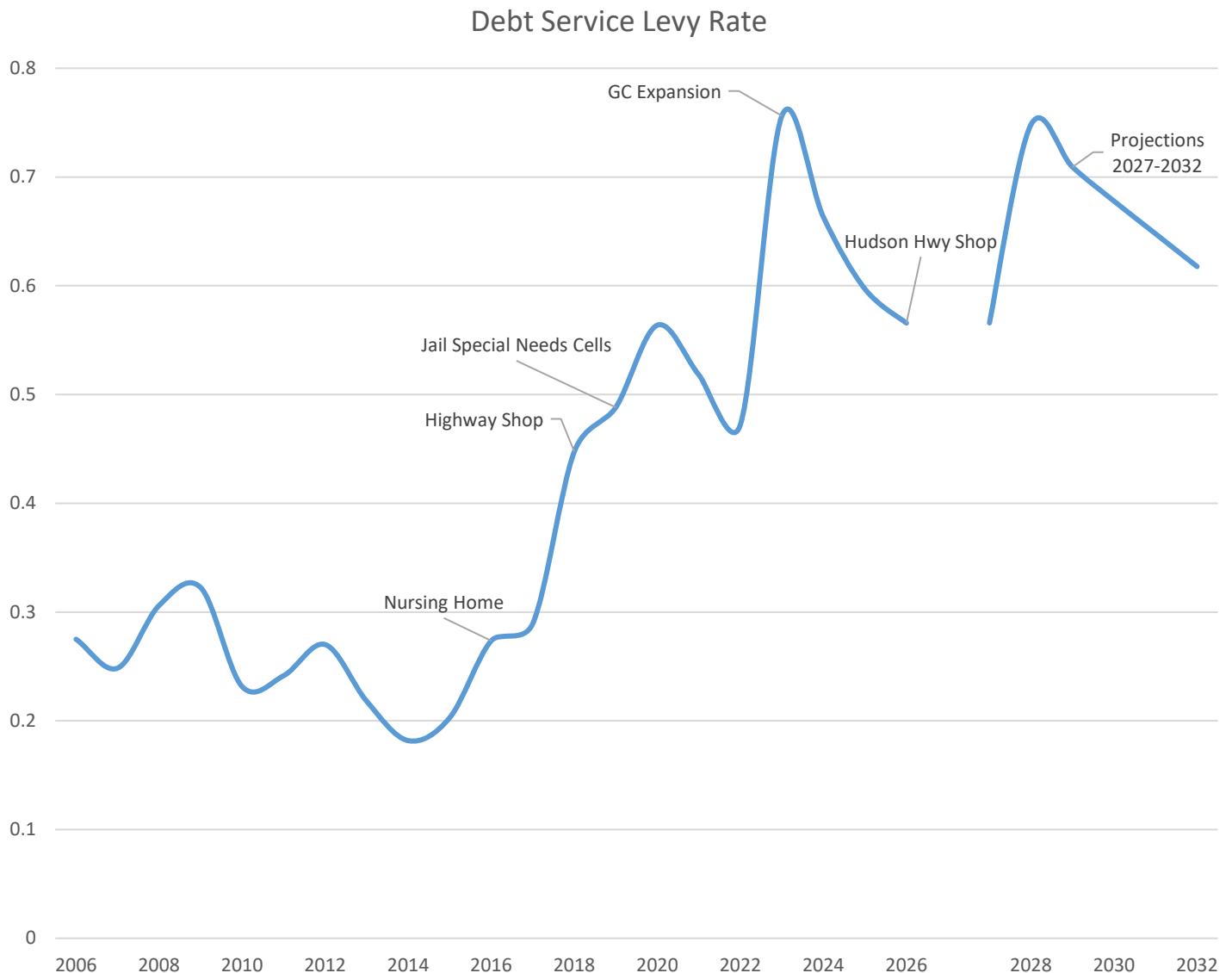
- St. Croix County is Aa1 rated (2nd highest possible rating)
- Debt is structured to decrease in steps to provide taxpayer relief or space for future debt issues to offset tax rate impact
- 2025 Bond Issue for Highway shop was blended into existing debt structure for no tax increase

St. Croix County Debt Retirement Schedule - Current

	2015A	2016A	2018A	2019A	2020A	2022A	2025A	
	GO Bonds	GO Bonds	GO Bond	GO Bond	GO Bond	GO Bond	GO Bond	
Year	(Health Center)	(Health Center)	(Highway)	(Jail)	CIP Refinanced	GC Addition	(Highway Shop)	TOTAL
2026	683,493	917,795	1,867,620	471,638	427,413	6,386,131	569,032	11,323,122
2027	685,430	922,895	1,854,285	470,538		6,199,831	669,750	10,802,729
2028	686,311	927,595	1,859,428	459,288		6,161,531	603,500	10,697,653
2029	691,049	936,845	1,861,468	379,088		5,721,331	588,500	10,178,281
2030	689,580	940,030	1,865,230	356,613		5,679,031	573,500	10,103,984
2031	691,880	941,765	1,866,589	350,813		5,131,531	753,500	9,736,078
2032	688,040	946,935	1,865,843	340,063		5,084,531	728,500	9,653,912
2033	688,040	950,430	1,867,868	334,149		4,934,456	703,500	9,478,443
2034	692,320	952,410	1,872,458	332,895		4,931,656	678,500	9,460,239
2035	690,880	957,758	1,874,480	316,555		4,925,556	656,000	9,421,229
2036			1,878,798	409,035		4,864,416	636,000	7,788,249
2037			1,880,270	400,200		4,843,244	567,000	7,690,714
2038			1,885,144	391,175		4,774,494	500,000	7,550,813
2039				273,308		4,696,319	484,000	5,453,626
2040						4,618,681	468,000	5,086,681
2041						4,534,175	354,000	4,888,175
2042						4,573,975	342,000	4,915,975
2043							330,000	330,000
2044							318,000	318,000
2045							306,000	306,000

Debt Review

- The upticks in debt service levy are due to construction projects:
 - 2016 Nursing Home
 - 2019 Highway
 - 2020 Jail Cells
 - 2022 Government Center
 - 2025 Hudson Hwy Shop
 - 2027 Jail (projected)
- As the value of the County grows, the debt is spread out to more properties and decreases per person.



Major Changes

Major Revenue Sources

Sources	
Net New Construction/Library Levy	850,000
Sales Tax	1,200,000
State Human Services Grants	200,000
State General Government Grants	100,000
State Transportation Grants	400,000
State Charges for Services	200,000
Other Local Government Charges	1,300,000
Transfer for Debt Payments	250,000
Rent Revenue	150,000
Charges for Services Health Care Campus	700,000
Other Sources	250,000
	<u>5,600,000</u>

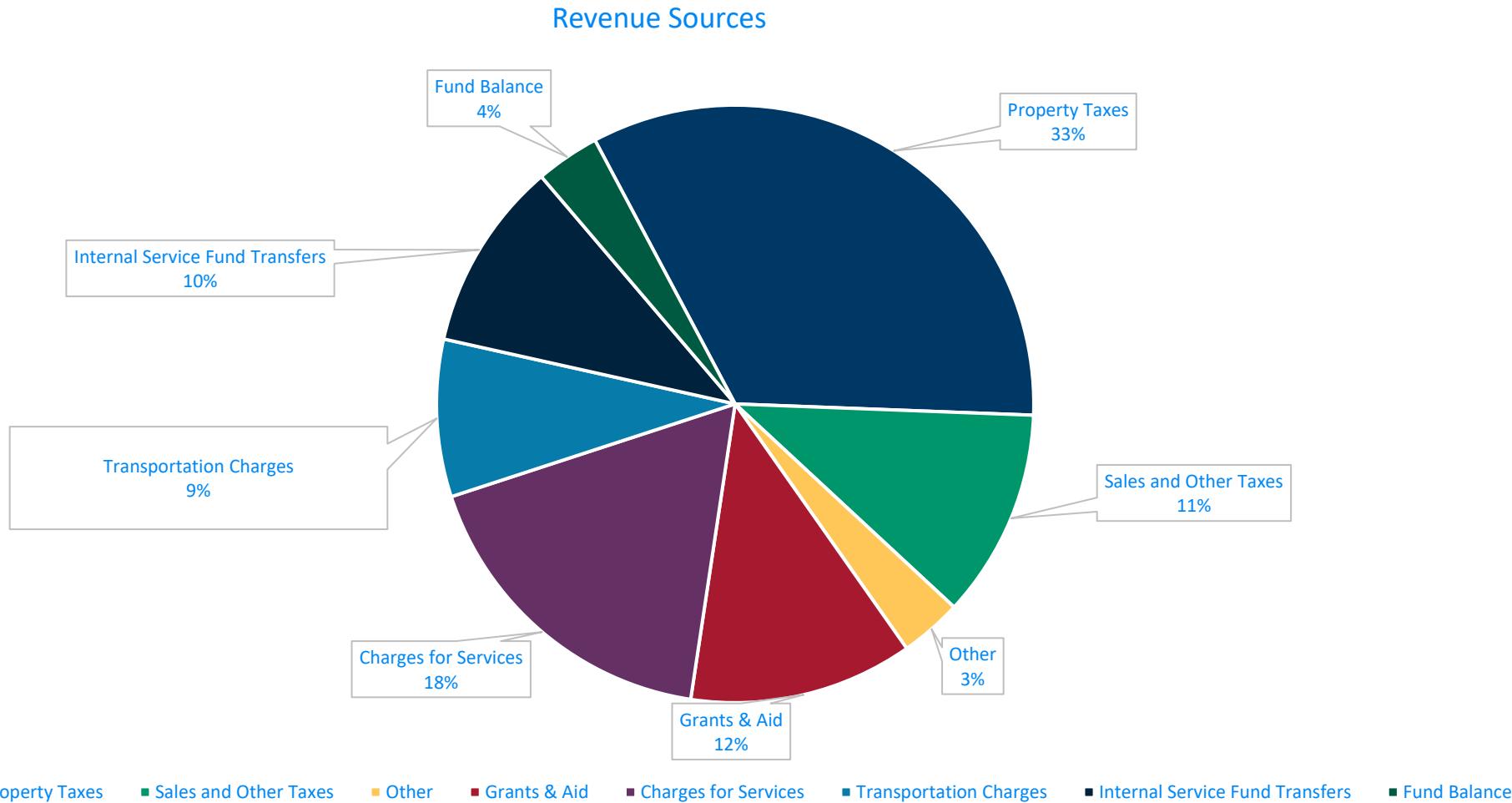
Major Expenditure Uses

Uses		
Clerk of Courts		100,000
Wages, Benefits, New Positions		1,800,000
Health Care Campus Expenses		1,200,000
HHS Purchased Services		400,000
Libraries		200,000
Transportation		1,900,000
Debt Payments		500,000
Capital Projects		(500,000)
		<u>5,600,000</u>

Budgeted Revenues

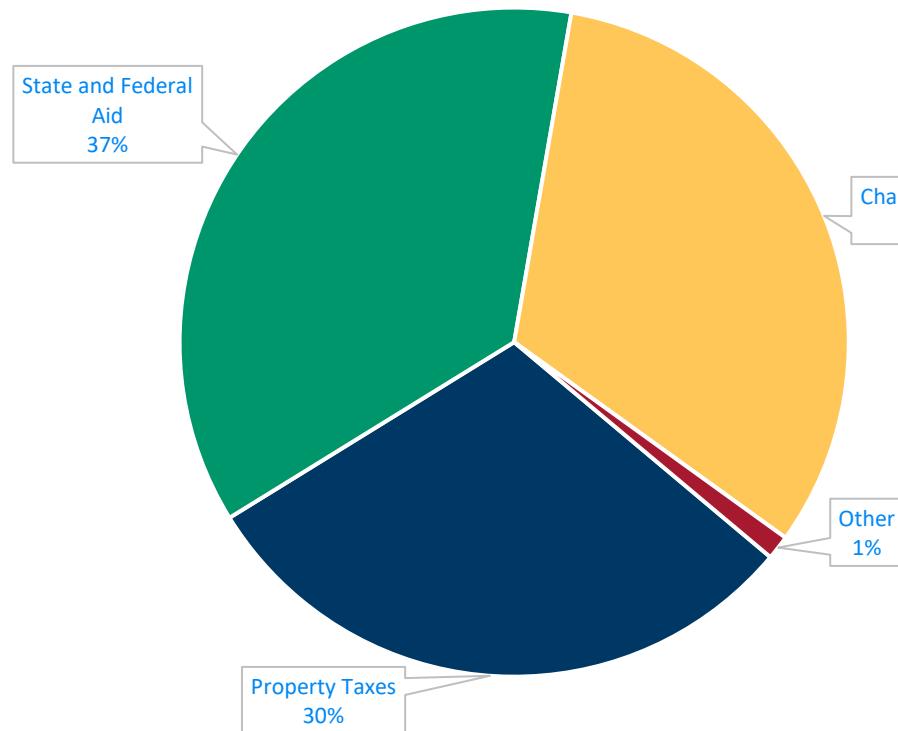
Budgeted Revenues	2025	2026	Change	
	Budget	Recommended		
Property Taxes	46,315,103	47,179,900	864,797	Net New Construction and library levy
Other Taxes	14,752,878	15,973,065	1,220,187	Sales Tax
Intergovernmental	16,400,515	17,136,187	735,672	State funding
Permits, Fines, Penalties	869,000	903,700	34,700	
Charges for Services	24,476,968	24,801,961	324,993	
Transportation Charges	10,522,107	12,033,200	1,511,093	Charges to State and others
Miscellaneous	3,892,600	3,836,802	(55,798)	
Internal Service Funds	13,470,000	14,520,000	1,050,000	Debt Service
Fund Balance Applied	5,020,274	4,891,585	(128,689)	
	135,719,445	141,276,400	5,556,955	

Revenue Sources

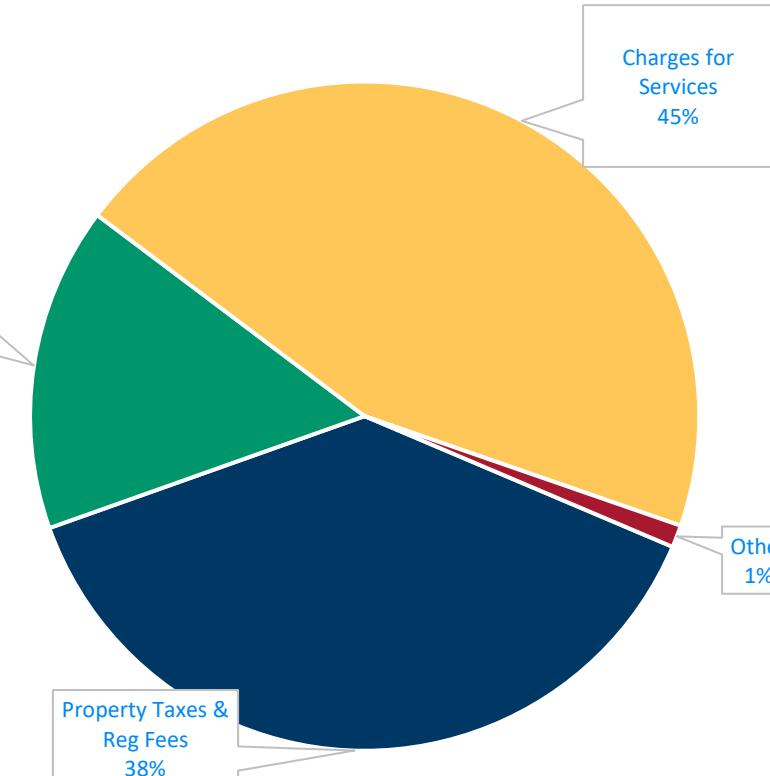


Revenue Sources – HHS & Highway

HHS Revenue Sources



Highway Revenue Sources

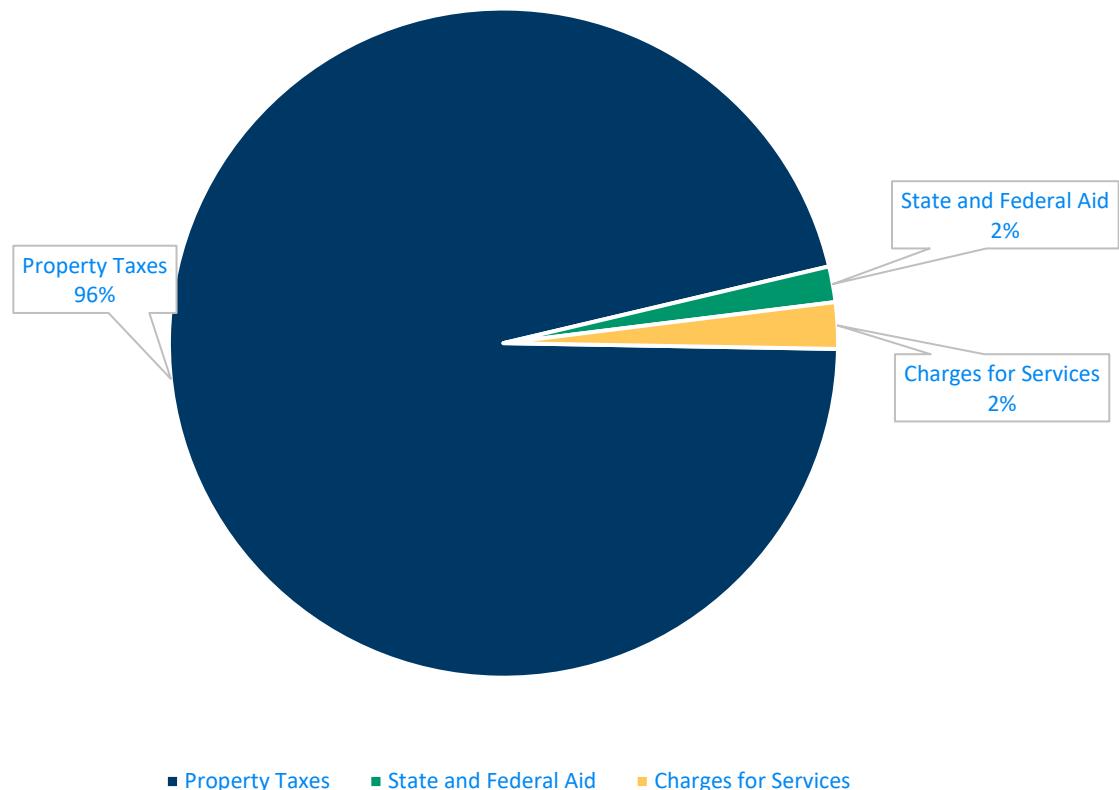


■ Property Taxes ■ State and Federal Aid ■ Charges for Services ■ Other ■ Surplus Applied

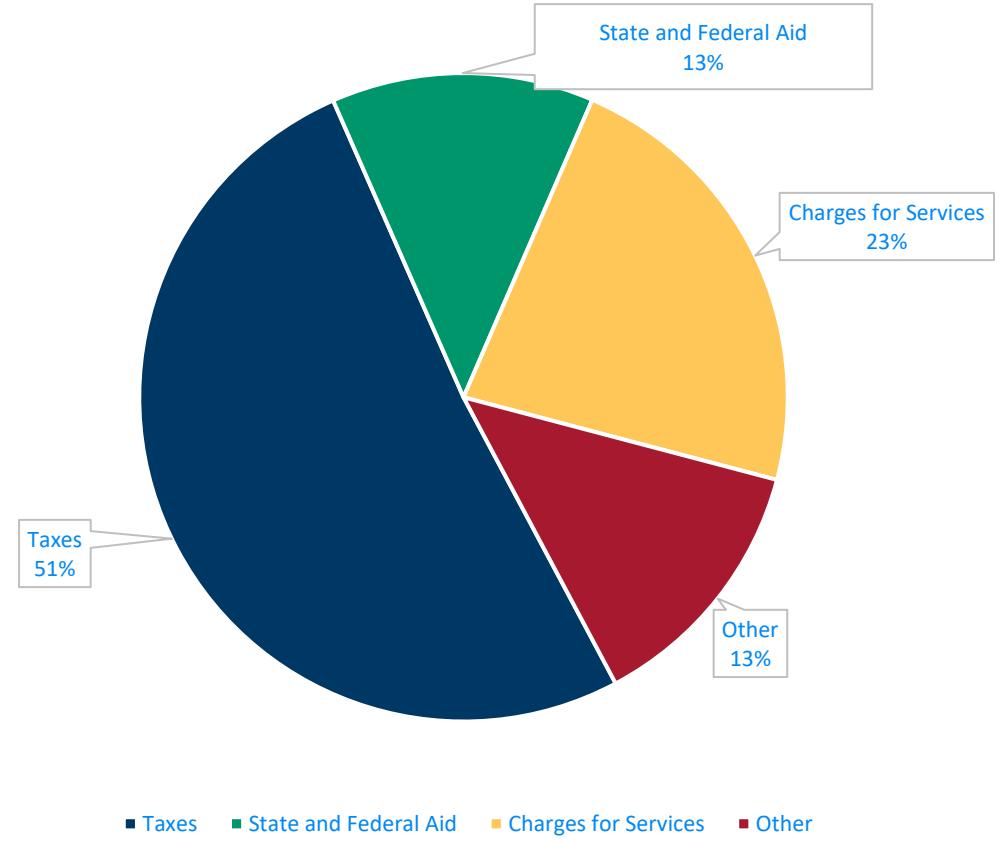
■ Property Taxes & Reg Fees ■ State and Federal Aid ■ Charges for Services ■ Other

Revenue Sources – Public Safety & General Government

Public Safety Revenue Sources



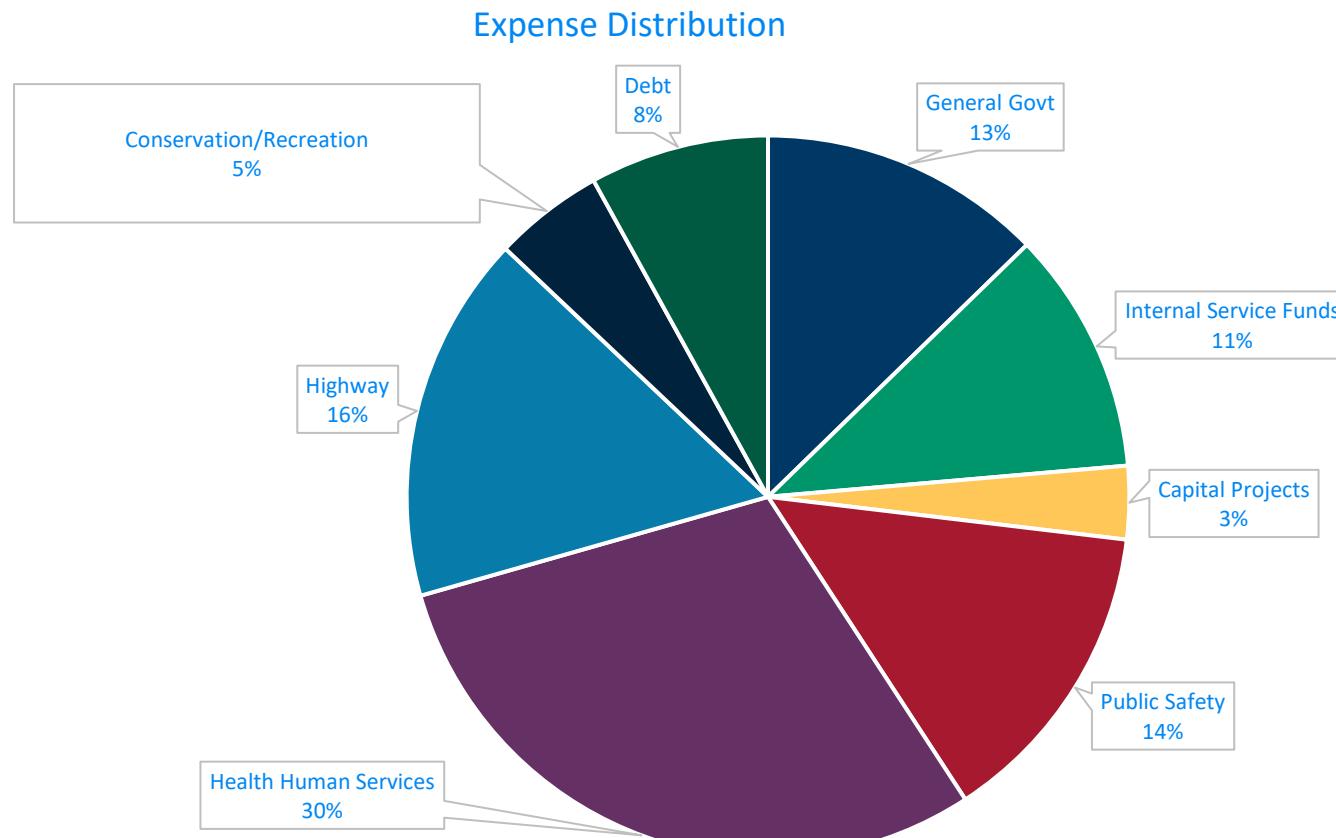
General Government Revenues



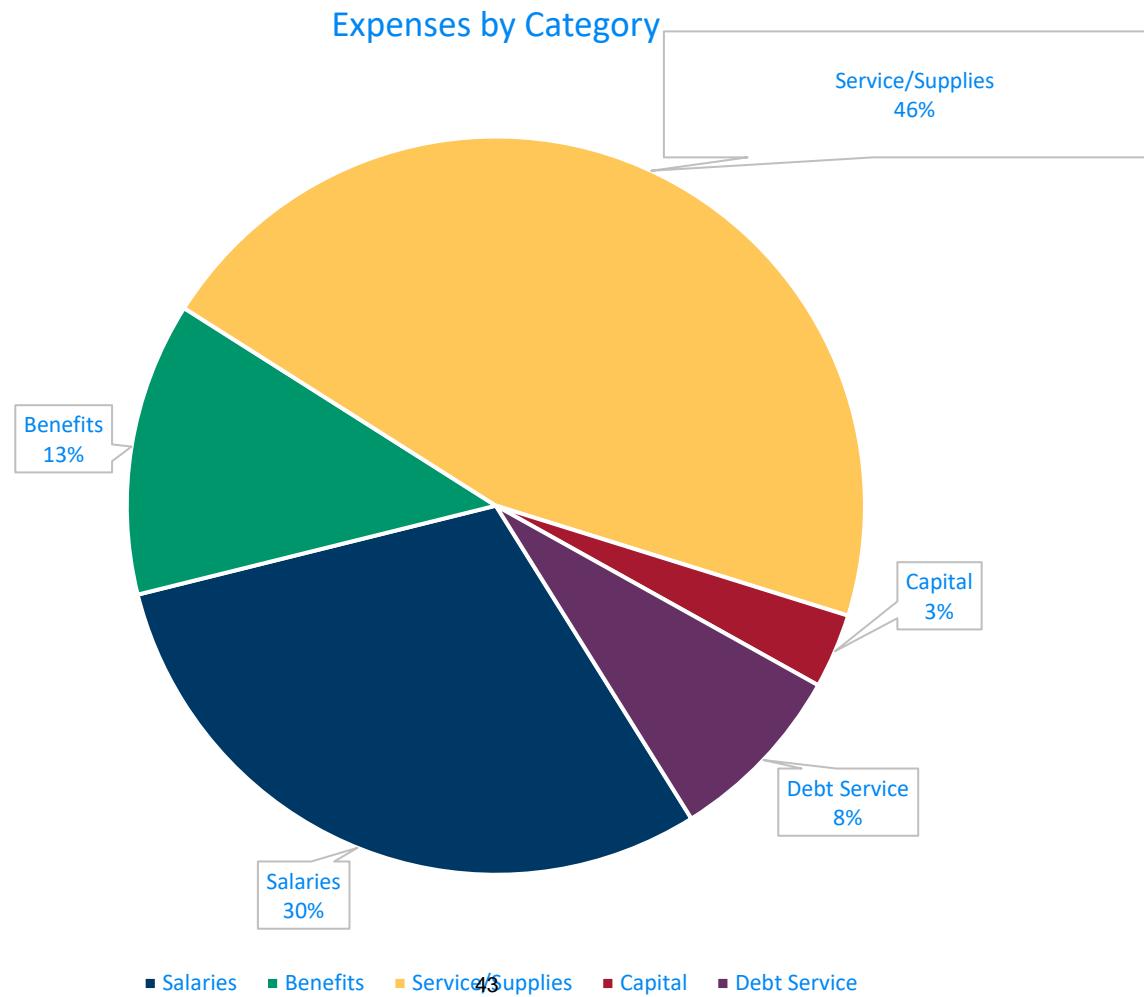
Budgeted Expenses

Budgeted Expenses	2025	2026		
	Budget	Recommended	Change	
General Government	17,005,297	17,972,179	966,882	Courts and District Attorney
Internal Service Funds	15,350,000	15,415,000	65,000	
Capital Projects	5,071,000	4,626,000	(445,000)	
Public Safety	19,353,215	19,657,925	304,710	
Health & Human Services	40,000,638	42,100,503	2,099,865	Health Care Campus
Highway	21,302,956	23,274,441	1,971,485	Projects and Work for Others
Education and Recreation	3,204,334	3,269,277	64,943	
Conservation and Development	3,645,233	3,625,954	(19,279)	
Debt Service	10,786,772	11,335,121	548,349	Peak of debt payments
	135,719,445	141,276,400	5,556,955	

Expense Distribution



Expenses by Category





Key Staffing Adds

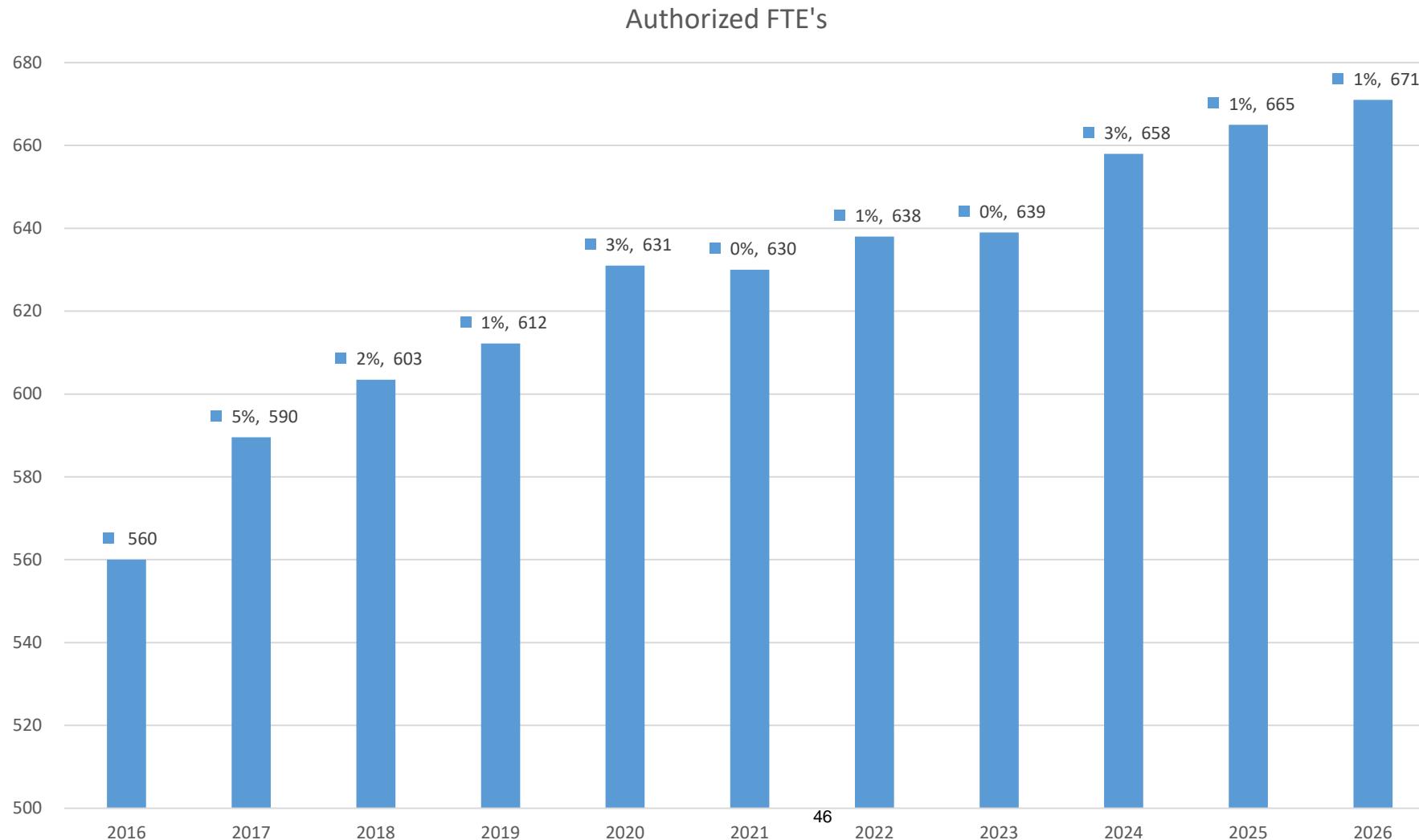
- Positions Added (12.1 FTE)
 - Mid year changes accounted for 2.5 new FTE's as positions are modified, moved or added due to grant funding. Results have minimal budgetary impact.
 - Circuit Court – Family Court Commissioner (.75-1.0 FTE) – contract savings
 - District Attorney – Diversion Program Case Manager (1)
 - Justice Support Services – Court Navigator (1)
 - HHS Children Services – Case Manager/Social Worker CLTS (1) – Medicaid funding
 - HHS Children Services – Physical Therapist (1) – contract savings
 - HHS Children Services – Occupational Therapist (1) – contract savings
 - Health Care Campus – Assistant Health Care Campus Administrator (1)
 - Health Care Campus – Admissions Coordinator (1)
 - HHS Administration – Administrative Assistant (.6)
 - HHS Behavioral Health – Behavioral Health Technician (1) – 1/3 grant funded



Positions Eliminated

- Positions Eliminated (-5.98 FTE)
 - HHS ADRC – Dementia Specialist (-.48) – grant funding ended
 - HHS Behavioral Health – Adult Protective Services Educator (-.5)
 - HHS Behavioral Health – Case Manager SOR (-1) – grant funding ended
 - HHS Behavioral Health – Mental Health Therapist (-1) – BH restructuring
 - HHS Behavioral Health – Substance Abuse Counselor (-3) – BH restructuring
- Net total 6.12 FTE

Authorized FTEs

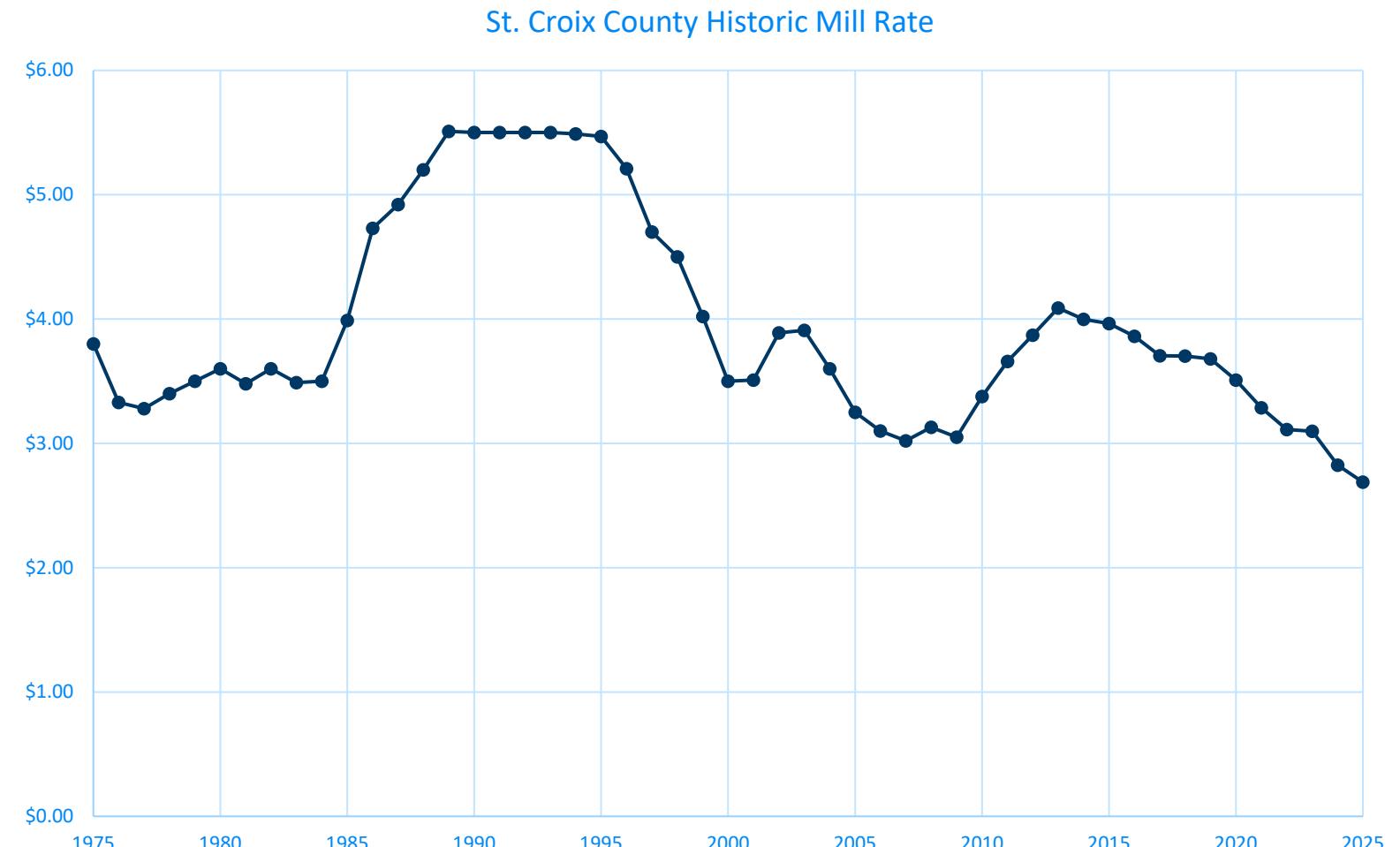


2026 Employee Benefit Changes

- **Health Insurance Changes**
 - On-Site Clinic fully operational onsite May 2025
 - 2.8% Increase in Premiums – reduced from 7.2% initial estimate
 - Increased traditional plan out of pocket maximums \$3000/\$6000 to \$4000/\$8000
 - Increased traditional plan deductibles from \$750/\$1500 to \$1250/\$2500
 - Increased high-deductible plan out of pocket maximums from \$4800/\$9000 to \$5000/\$10,000
 - Increased high-deductible plan deductibles from \$1600/\$3200 to \$2000/\$4000
 - Increased medical visit copays – Office \$40 to \$50, Specialist \$65 to \$80, ER \$250 to \$350
 - Increased Pharmacy maximum out of pockets from \$500/\$1000 to \$750/\$1500
 - Increased premium cost share from 90/10 to 89/11
 - Increased HSA contributions from \$500/\$1000 to \$600/\$1200
- **Dental Insurance** (50% employee premium funded)
 - Premiums Increasing an average of 5%
 - Modified contribution percentage from 35/65 to 50/50
- **WRS Contribution Rate**
 - General Employee Category up from 6.95% to 7.2%
 - Protected Employee Category up from 15.01% to 14.8%
- **Compensation**
 - Step Increase
 - 3% Wage Grid Adjustment
 - Union 3% COLA and Step

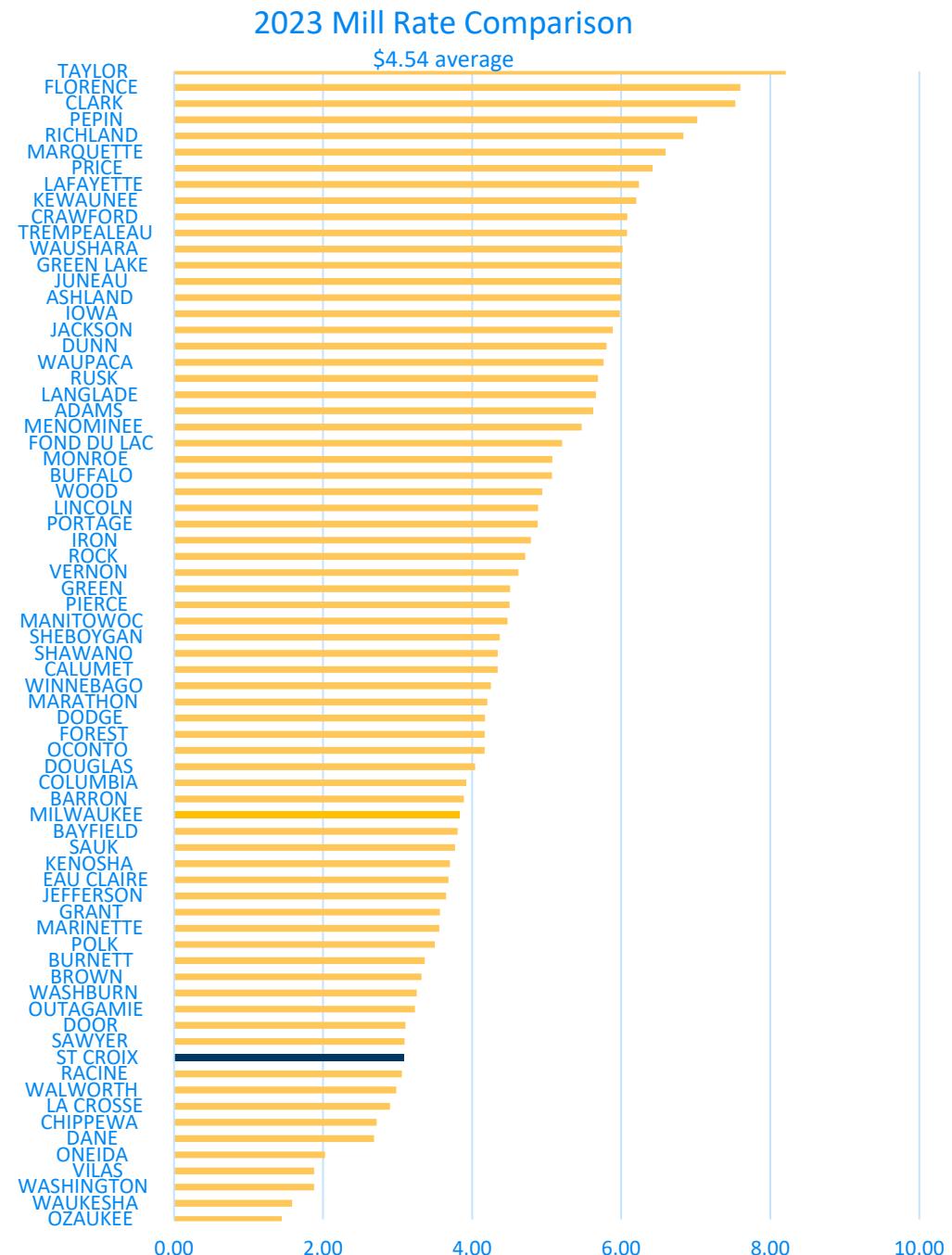
Mill Rate History

- Mill rate \$2.59 per thousand dollars of equalized value
- 3.47% decrease in mill rate
- 13th consecutive year of mill rate decrease
- Another record low mill rate



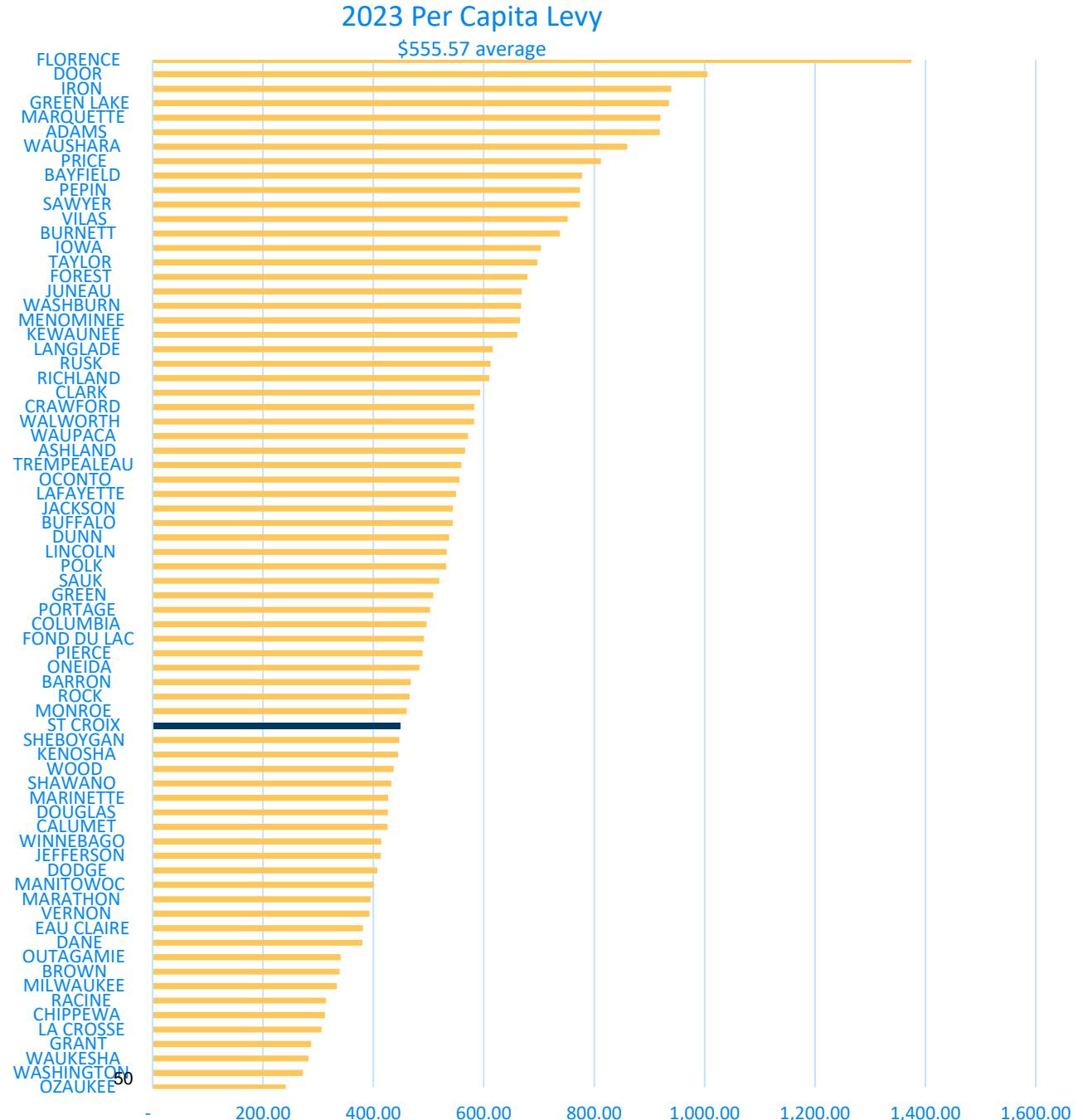
Mill Rate Comparison

- Comparison data is a couple of years lagging, while our rate went down other counties have done better. Government Center debt is impacting this data.
- Mill rate is 11th lowest out of 72 Counties compared to 8th last year
- St. Croix County mill rate is \$1.46 lower than the state average
- 32% below the state average



Per Capita Comparison

- Comparison data is a couple of years lagging, Government Center debt is impacting data this year
- Per Capita St. Croix 26th lowest out of 72 Counties versus 18th last year
- Average tax levy is \$107.33 per person in St. Croix County
- 19% below the state average
- This should be peak high and trend of decreasing resume



Tax Bill Impact

	2025		2026	
	Actual Budget	Proposed Budget	Percentage Change	Dollar Change
County Tax Levy:				
County Operating Levy	\$34,105,509	\$34,783,590	1.99%	\$678,081
Debt Service Levy	10,286,772	10,285,121	-0.02%	-\$1,651
Special Purpose Levies	1,922,822	2,111,189	9.80%	\$188,367
	<u>\$46,315,103</u>	<u>\$47,179,900</u>	<u>1.87%</u>	<u>\$864,797</u>
Mill Rate (Taxes per \$1,000 Valuation):				
County Operating Levy	1.979643	1.913167	-3.36%	
Debt Service Levy	0.597092	0.565702	-5.26%	
Special Purpose Levies	0.111610	0.116120	4.04%	
	<u>2.688344</u>	<u>2.594988</u>	<u>-3.47%</u>	
Equalized Valuation Reduced by TID Value	17,228,113,500	18,181,160,300	5.53%	
Median Home Value	323,900	341,818	5.53%	
County Taxes	870.75	887.01		

- Net New Construction modest increase just below 2%
- Health Care Campus contribution to debt service and fund balance used to reduce debt
- Library levy up a bit
- Mill Rate down 3.47%
- Equalized Value up 5.53%

2027 Budget Forecast

- Tax Levy Rate will continue to decline
- Net New Construction circa \$750,000
- Sales Tax Growth around \$500,000
- Limited New Positions
- Health Insurance Premium Increase of 5%
- Step Increase and Wage Grid 2%
- Debt Service Flat

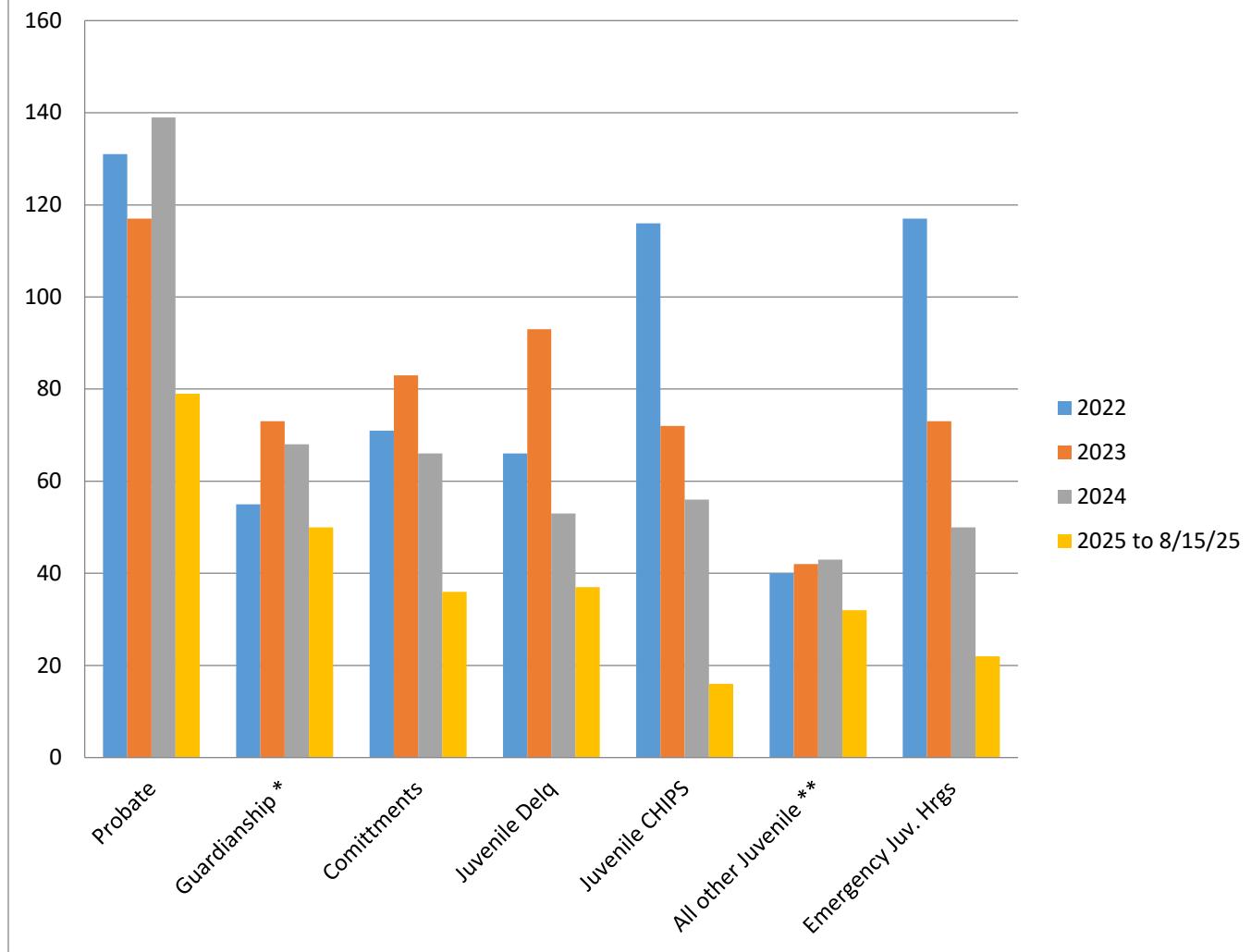


Mission Statement

Provide efficient, effective and expeditious administration of justice and ensure equal access to court services.

Service and Operational Trends

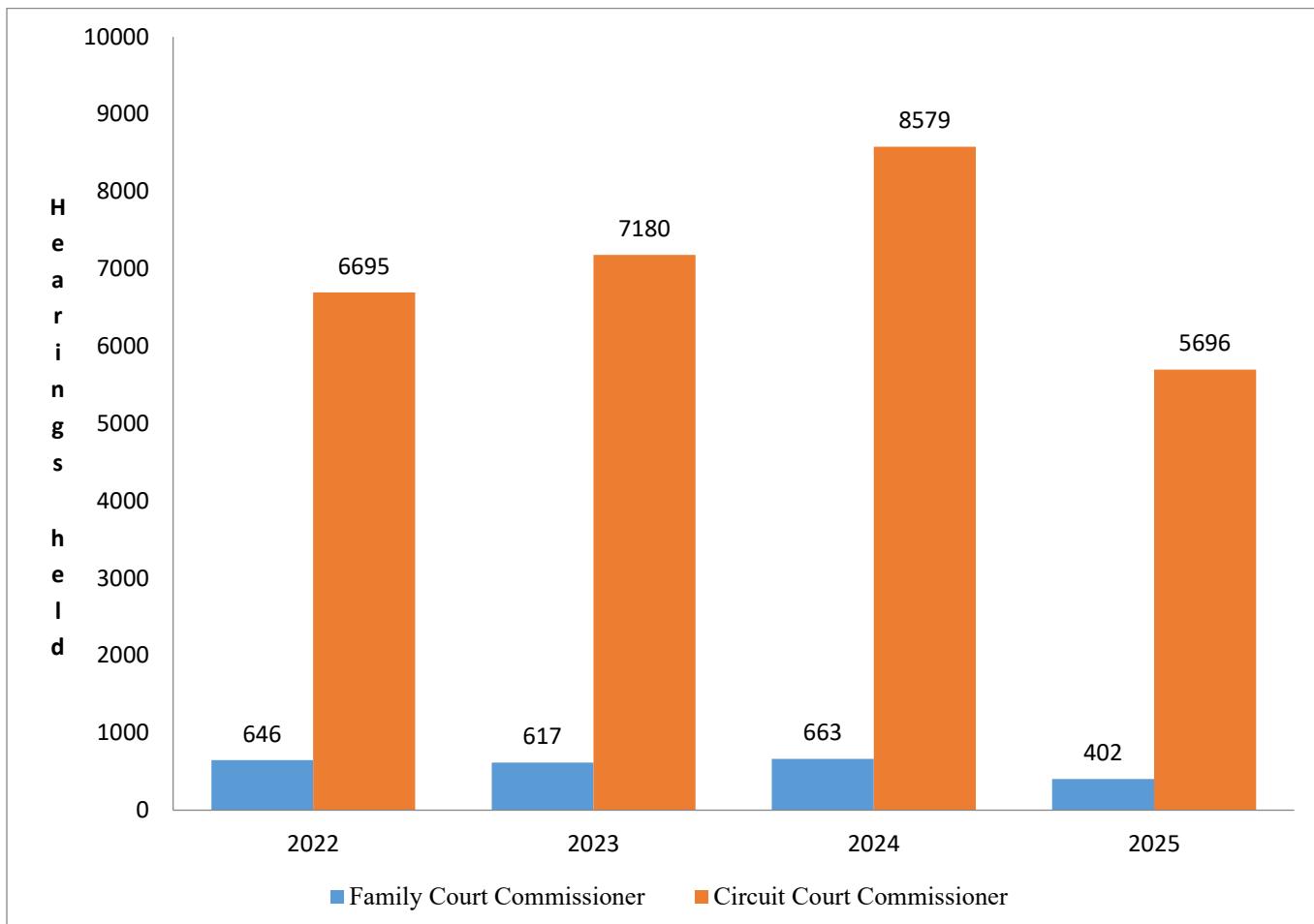
Case Type Filings - Probate Office



*Guardianships: each year the Probate office monitors over 550 ongoing adult and minor guardianship files for accounting and reporting purposes pursuant to statute.

** All other juvenile files: adoptions, termination of parental rights and juvenile injunctions.

Other circuit court case filings may be shown on the Clerk of Circuit Court department overview page.



2017: traffic intake calendar moved to Circuit Court Commissioner's calendar

2025** court hearings shown through August 15, 2025

Highlight of Department Activities

- The Courtrooms, Chambers, Court Reporters, Judicial Assistants, Court Commissioner's Office and Register in Probate Staff relocated to the renovated first floor of the Government Center on May 16, 2025. The move was accomplished with only a 4 and ½ hour pause in the Court Calendar and no disruption of services to the public. Judges and Staff are grateful to the Administrator and Board for their foresight in renovating the Government Center. The improved space allows the Circuit Court to embrace improved technology in the Courtrooms and continue to provide vital services in a functional space commensurate to the important role the judicial branch of government represents in the community.
- Judge Edward F. Vlack retired on July 31, 2025 after serving as the Branch 2 Circuit Court Judge for 24 years. The department hosted a well attended retirement party for Judge Vlack on July 25, 2025. We thank Judge Vlack for his dedicated service and wish him the very best in his retirement.



Judge Scott Needham (right) presents Judge Vlack with a certificate of recognition from the Supreme Court



Judge Smestad (center) takes the Oath of Office given by Judge Vlack (left). Kit Smestad, his wife, (right) holds the bible

- Judge Brian T. Smestad was sworn in as a Circuit Court Judge on August 1, 2025. Prior to his election as a Circuit Court Judge he served as an Assistant District Attorney and a Public Defender in St. Croix County. His previous work in the District Attorney's office results in a conflict with hearing certain cases. In an effort to resolve this issue, Presiding Judge Needham directed the reassignment of over 400 open criminal cases equitably to the remaining branches. This will ensure cases continue to move expeditiously through the justice system.
- Judge R. Michael Waterman took the lead as the Family Treatment Court Judge as St Croix County received a grant through the Department of Children and Families (DCF) in 2025. We are currently in the implementation phase, which is a collaborative effort with the Judge, Children Services, Justice Support Services, Corporation Counsel and our Guardian ad Litem. The goal is to start serving families in January 2026.
- This fall the Judges will be participating in a statewide judicial needs study conducted by the Director of State Courts. The results will help determine the allocation of judicial resources for the near future.

2026 Budget Changes

- Maintained status quo in every department budget category

Budget Highlights Supporting Strategic Plan

- Circuit Court: mandated service, not a program
- Department focuses on cost savings measures overall by limiting spending to support responsible use of county resources without sacrificing quality of services delivered.

1210 - Circuit Court : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	936,401	965,717	1,015,744	931,099	1,035,642	1,146,332	1,146,332	1,182,632
43310: Other Federal Payment	100,000	200,000	-	-	-	-	-	-
46140: Court Fees & Costs	35,959	36,240	30,000	27,064	30,000	30,000	30,000	30,000
40000	1,072,360	1,201,957	1,045,744	958,162	1,065,642	1,176,332	1,176,332	1,212,632
51110: Salaries	125,611	180,997	214,174	167,646	302,243	329,319	329,319	339,199
51210: Wages	439,304	407,796	398,559	311,931	407,365	415,433	415,433	427,896
51220: Overtime Wages	282	-	-	-	-	-	-	-
51240: PTO Pay-Hourly	3,574	-	-	-	-	-	-	-
51310: PTO Incentive	5,296	3,073	3,000	1,744	2,000	2,000	2,000	2,000
Total Wages	574,067	591,866	615,733	481,320	711,609	746,752	746,752	769,094
51510: Social Security	41,824	43,035	47,106	34,423	54,438	57,127	57,127	58,840
51520: Retirement-Employer Share	38,358	40,646	42,585	33,331	51,092	53,622	53,622	55,231
51530: Dental Insurance	1,664	1,827	2,842	2,728	4,911	5,615	5,615	5,895
51540: Health Insurance	160,274	173,320	192,530	147,601	182,178	201,319	201,319	211,385
51550: Disability Insurance	1,346	1,416	1,820	1,235	2,129	2,234	2,234	2,301
51560: Workers Compensation	4,743	4,896	5,080	4,375	6,078	6,409	6,409	6,601
51580: Life Insurance	724	750	741	719	922	968	968	997
Total Fringes	248,934	265,892	292,704	224,412	301,748	327,294	327,294	341,251
Net Wage & Fringe	823,002	857,758	908,437	705,732	1,013,356	1,074,046	1,074,046	1,110,346
51910: Staff Development	921	769	2,500	2,271	2,500	2,500	2,500	2,500
52157: Court Commissioners	81,000	84,240	85,925	71,604	-	50,000	50,000	50,000
52190: Other Professional Services	1,200	20,105	12,000	16,125	12,000	12,000	12,000	12,000
52250: Cellular Phone Service	440	480	500	400	500	500	500	500
52440: Misc. Repair & Maintenance	-	-	450	-	450	450	450	450
53110: Postage	8,631	8,657	8,600	6,896	8,600	8,600	8,600	8,600
53120: Copy Expense	1,475	1,567	3,000	1,265	3,000	3,000	3,000	3,000
53130: Managed Print Costs - IT	58	75	120	-	120	120	120	120
53190: Office Supplies	7,250	5,460	8,700	7,196	8,700	8,700	8,700	8,700
53211: Law Book Publications	6,909	8,596	7,000	7,385	7,000	7,000	7,000	7,000
53240: Dues & Licenses	365	645	250	155	250	250	250	250
53310: Employee Mileage	857	1,279	500	390	500	500	500	500

1210 - Circuit Court : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53320: Employee Lodging	750	832	1,500	882	1,500	1,500	1,500	1,500
53330: Employee Meal Expense	262	337	500	337	500	500	500	500
53350: Employee Other Expenses	167	-	-	-	-	-	-	-
53910: Other Supplies and Expenses	43	-	-	-	-	-	-	-
55180: Liability Insurance	5,960	5,621	5,762	5,762	6,666	6,666	6,666	6,666
57210: Grants and Donations to Other Organizations	141,000	200,000	-	-	-	-	-	-
Operating	257,289	338,662	137,307	120,667	52,286	102,286	102,286	102,286
Total Expenses	1,080,291	1,196,420	1,045,744	826,399	1,065,642	1,176,332	1,176,332	1,212,632
Report Total	(7,931)	5,537	-	131,763	-	-	-	-



Department Overview 2026 Requested Budget Clerk of Court - 1220

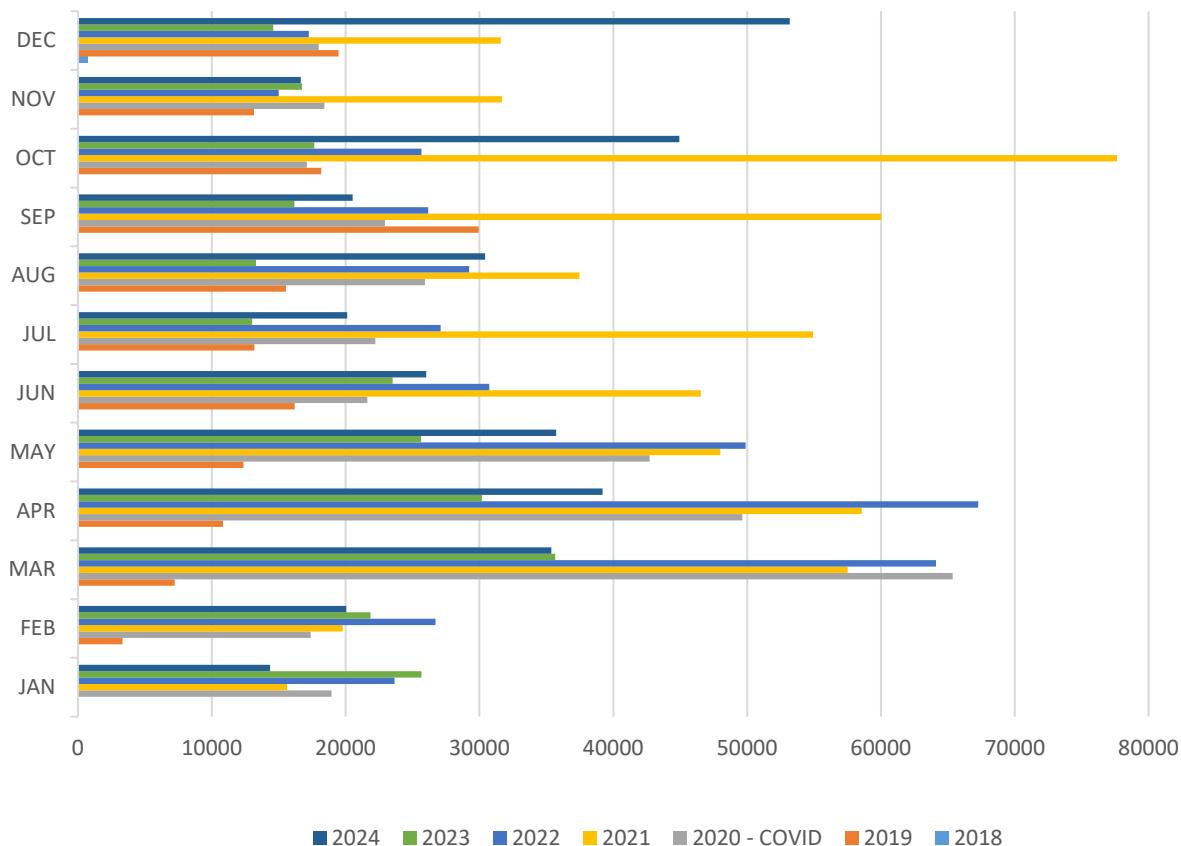
Mission Statement

The Clerk of Court's Office provides administrative and record keeping services to the circuit courts and the citizens of St. Croix County. The Clerk of Court's Office is committed to providing timely assistance, ensuring equal access to court services, treating users of the court system with respect and dignity, and enhancing public trust and confidence in the court system.

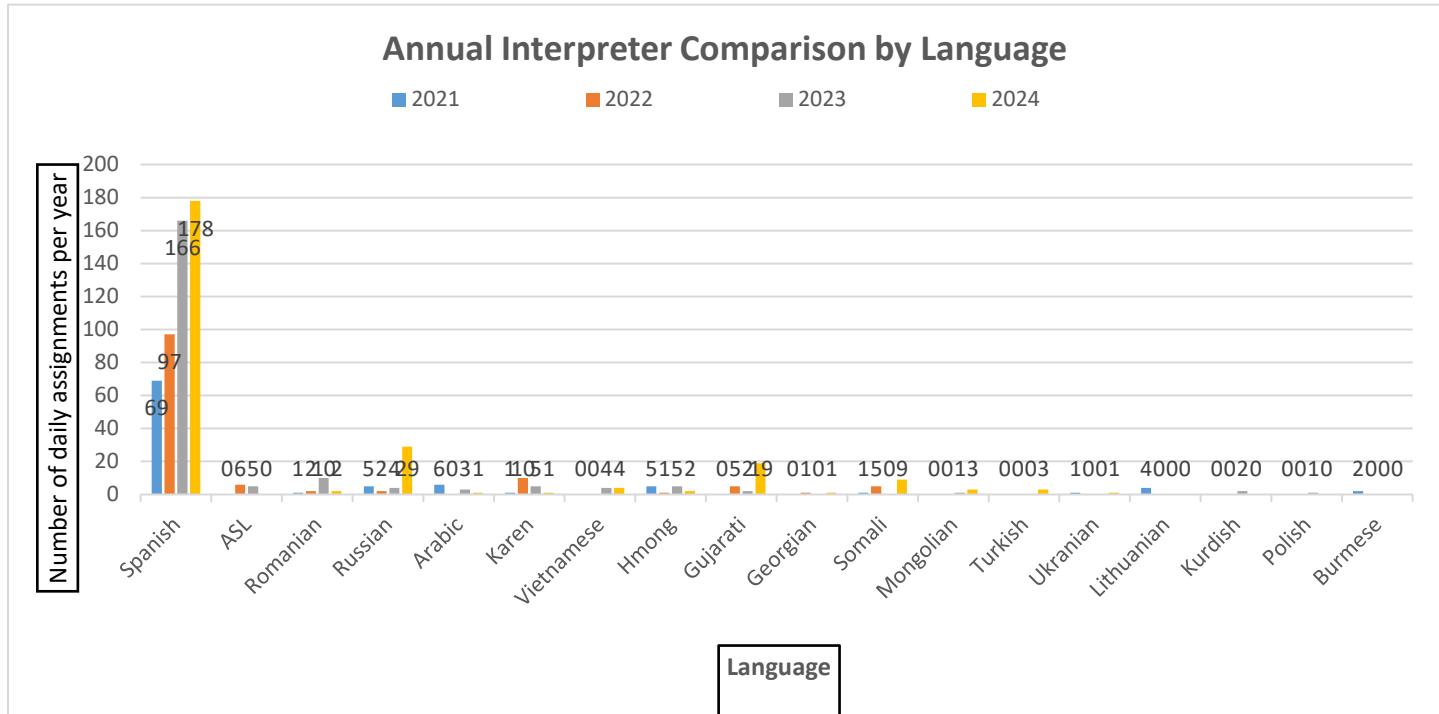
Service and Operational Trends

Revenue collected through the State Debt Collection Program includes money owed to victims, the State of Wisconsin and St. Croix County. The chart below reflects revenue collected through this program since 2018.

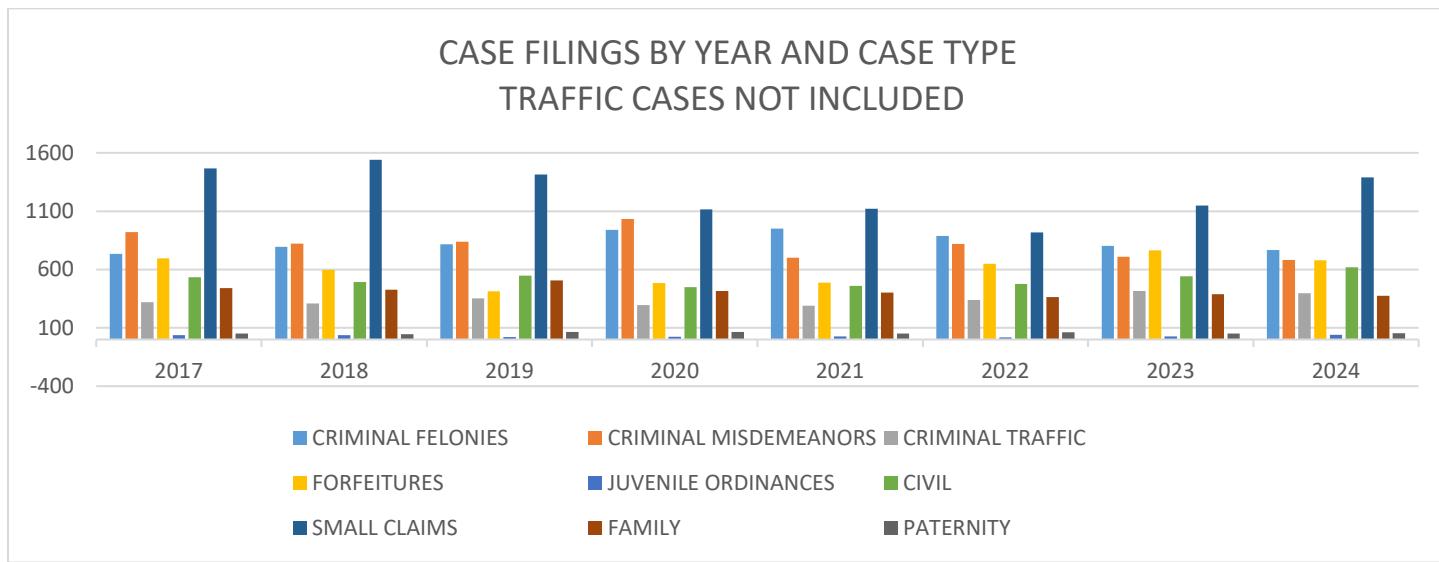
STATE DEBT COLLECTION REVENUE COLLECTED



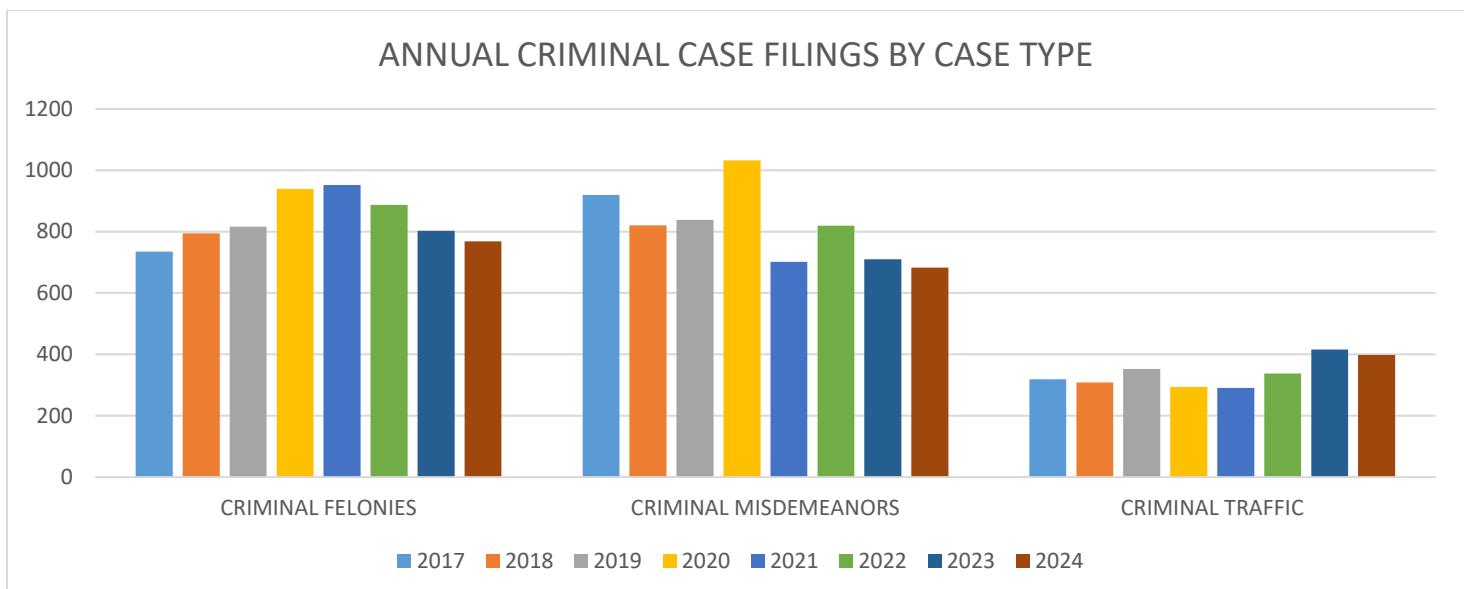
The below chart reflects interpreter assignments for 2021-2024.



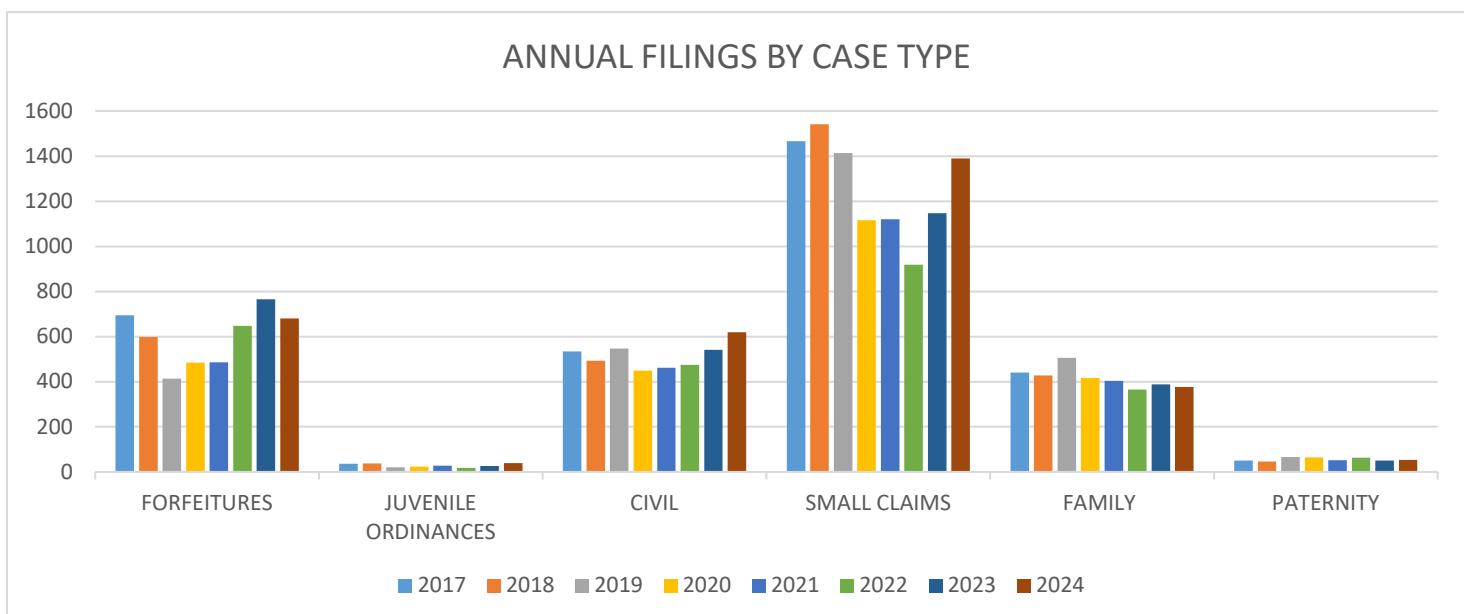
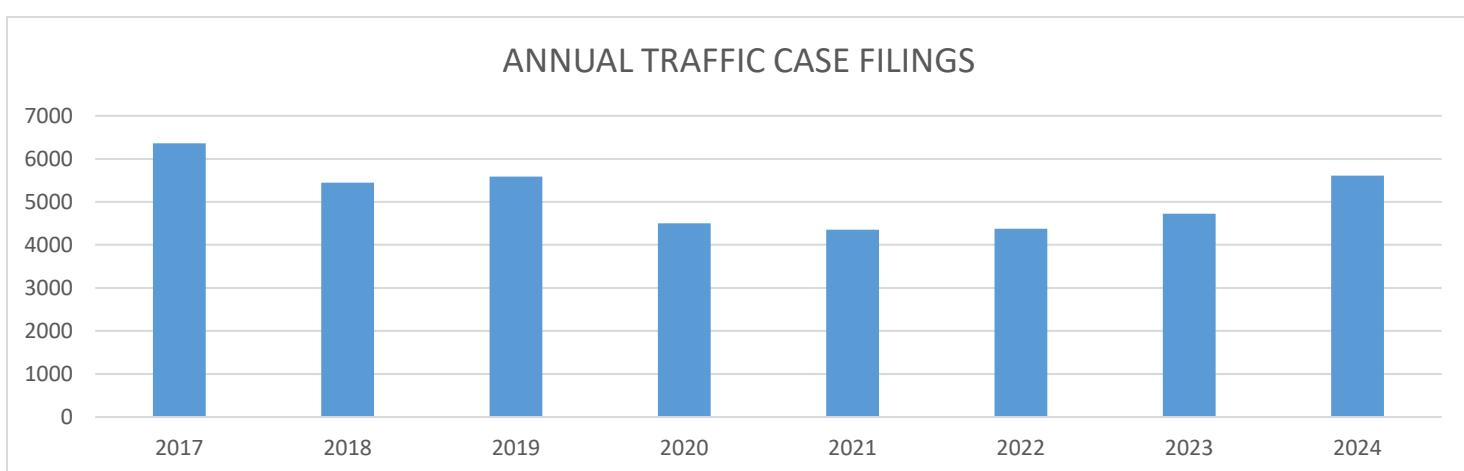
The below chart represents the number of the most common case types filed with the Clerk of Court other than traffic cases by year:



Breakdown of case filings by type and year:



Traffic cases only filed by year:



Highlight of Department Activities

- Continue to devote time and resources on collection of unpaid debt through the State Debt Collection program.
- Staff training and retention is an on-going challenge and priority for our department.

2026 Budget Changes

- Increase interest and court fees and costs revenue by turning over outstanding debt to the State Debt Collection program.
- Increased court appointed attorney expenses due to Supreme Court rule that raised the minimum compensation rate, increased demand for services and fewer public defender appointments.
- Increased legal services and other professional services due to increasing demand for guardian ad litem services as well as psychological and competency evaluations and mediation.
- Increase interpreter expense due to growing demand for rare language interpreters as well as other interpreters in general including interpreting teams needed for multi-day jury trials. Interpreters have increased their rates due to high demand of their services.

Budget Highlights Supporting Strategic Plan

- Continue turning over outstanding debt to the State Debt Collection program.
- Provide prompt, knowledgeable and efficient customer service to our customers and justice partners.
- Recruit, hire, train and retain employees and provide them with resources to be successful.

1220 - Clerk of Courts : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	954,233	943,887	1,175,094	1,077,170	1,217,541	1,194,366	1,194,366	1,251,081
43250: Federal Human Services	32,591	25,037	25,000	15,954	25,000	25,000	25,000	25,000
43510: State General Government Grant	330,127	343,225	336,000	424,301	336,000	426,900	426,900	426,900
43511: State GAL Grant	104,711	105,342	105,000	107,263	105,000	105,000	105,000	105,000
45110: Court Penalties and Costs	109,413	137,281	120,000	118,184	120,000	120,000	120,000	120,000
45190: Other Law and Ordinance Violations	73,750	87,789	85,000	69,864	85,000	85,000	85,000	85,000
46140: Court Fees & Costs	488,061	568,174	495,000	442,712	495,000	550,000	550,000	550,000
46141: Ignition Interlock Fees	5,435	7,189	5,000	6,530	5,000	5,000	5,000	5,000
46145: NSF Check Charge - Clerk of Court	175	228	400	448	400	400	400	400
48110: Interest Revenue	26,344	27,379	35,000	26,289	35,000	30,000	30,000	30,000
40000	2,124,840	2,245,529	2,381,494	2,288,716	2,423,941	2,541,666	2,541,666	2,598,381
51110: Salaries	152,007	156,932	160,132	124,470	161,940	163,395	163,395	168,297
51210: Wages	749,794	841,518	951,390	704,248	960,518	979,519	979,519	1,008,905
51220: Overtime Wages	41,293	18,693	25,000	8,893	25,000	25,000	25,000	25,000
51240: PTO Pay-Hourly	417	-	-	2,629	-	-	-	-
51250: Holiday Pay-Hourly	285	-	-	-	-	-	-	-
51310: PTO Incentive	2,639	-	1,000	-	1,000	-	-	-
Total Wages	946,434	1,017,143	1,137,522	840,241	1,148,458	1,167,914	1,167,914	1,202,201
51510: Social Security	69,356	74,494	87,040	60,517	87,781	89,345	89,345	92,026
51520: Retirement-Employer Share	63,327	69,502	78,025	57,293	81,379	82,832	82,832	85,317
51530: Dental Insurance	2,615	2,716	5,138	3,680	7,560	7,560	7,560	7,938
51540: Health Insurance	265,306	265,029	335,427	243,958	329,152	329,152	329,152	345,609
51550: Disability Insurance	2,140	2,351	3,302	2,113	3,367	3,429	3,429	3,532
51560: Workers Compensation	7,731	8,245	8,956	7,445	9,139	9,302	9,302	9,581
51580: Life Insurance	1,195	1,311	1,431	1,227	1,459	1,486	1,486	1,530
Total Fringes	411,671	423,647	519,319	376,234	519,836	523,105	523,105	545,533
Net Wage & Fringe	1,358,105	1,440,790	1,656,841	1,216,475	1,668,294	1,691,019	1,691,019	1,747,734
51910: Staff Development	1,108	310	1,100	340	1,100	1,100	1,100	1,100
52117: Legal Services	191,766	232,516	170,000	171,031	180,000	200,000	200,000	200,000
52118: Court Appointed Counsel	356,323	386,187	320,000	263,556	320,000	350,000	350,000	350,000

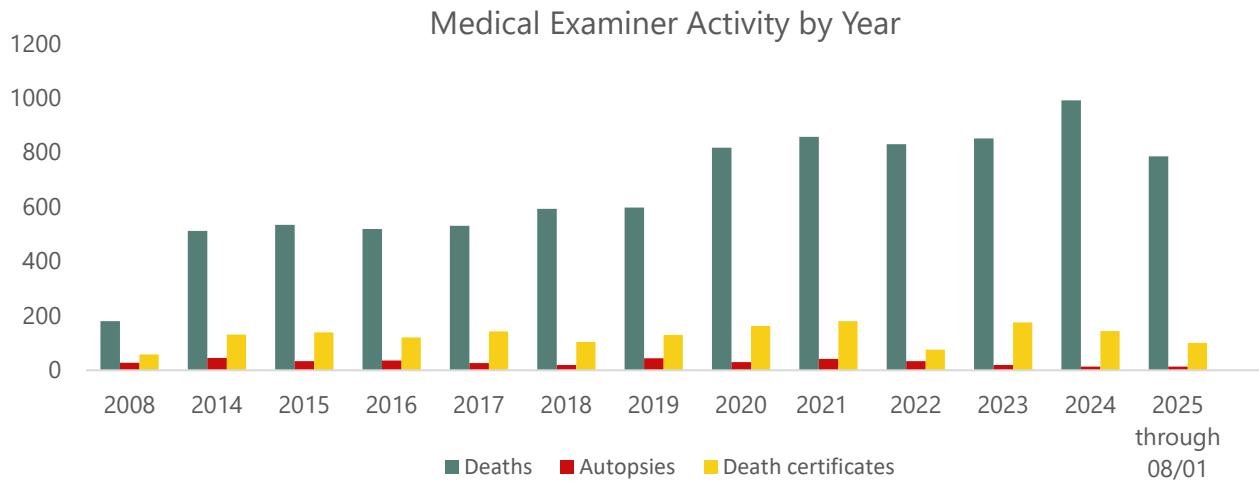
1220 - Clerk of Courts : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
52122: Interpreter Services	31,846	73,085	25,000	46,323	30,000	60,000	60,000	60,000
52150: Transcription Services	3,011	3,953	3,000	1,435	3,000	3,000	3,000	3,000
52152: Bank Service Charges	3,528	4,256	5,000	3,332	5,000	5,000	5,000	5,000
52154: Jury Fees - Per Diem	57,020	64,652	60,000	66,851	65,000	70,000	70,000	70,000
52156: Witness Fees	2,506	4,629	4,000	2,691	4,000	4,000	4,000	4,000
52190: Other Professional Services	114,899	134,571	80,000	116,750	90,000	100,000	100,000	100,000
52410: Repair and Replacement	7,212	6,824	6,000	6,357	7,000	7,000	7,000	7,000
52920: Computer Repair	28	-	200	-	200	200	200	200
53110: Postage	14,563	17,104	15,000	13,992	15,000	15,000	15,000	15,000
53120: Copy Expense	2,861	2,589	2,500	2,027	2,500	2,500	2,500	2,500
53190: Office Supplies	3,817	5,273	6,000	5,701	6,000	6,000	6,000	6,000
53240: Dues & Licenses	470	325	650	659	650	650	650	650
53250: Software Subscriptions & Renewals	9,444	5,558	11,000	-	10,000	10,000	10,000	10,000
53310: Employee Mileage	887	1,040	1,000	661	1,000	1,000	1,000	1,000
53320: Employee Lodging	645	760	800	588	800	800	800	800
53330: Employee Meal Expense	385	511	500	274	500	500	500	500
53440: Operating Supplies	-	-	-	425	-	-	-	-
53940: Equipment Purchased - Non Fixed Asset	257	393	500	191	500	500	500	500
55180: Liability Insurance	10,456	11,048	12,403	12,403	13,397	13,397	13,397	13,397
Operating	813,034	955,585	724,653	715,586	755,647	850,647	850,647	850,647
Total Expenses	2,171,139	2,396,376	2,381,494	1,932,060	2,423,941	2,541,666	2,541,666	2,598,381
Report Total	(46,300)	(150,847)	-	356,656	-	-	-	-

Mission Statement

The St Croix County Medical Examiner's office will provide independent, quality death investigations for families and communities, using advanced forensic science along with compassion and objectivity. In addition, we will work collaboratively with various public health and safety organizations to reduce preventable deaths.

Service and Operational Trends



Highlight of Department Activities

- 04/01/2025: Office began transitioning to a new Chief Medical Examiner.
- We are collaborating with public health to address the rise in recent suicide rates, with a focused effort on prevention.
- The introduction of the new burial transit fee for out-of-state cremations is generating an estimated \$4,000 in additional monthly revenue.
- Cost savings are increasing through more efficient utilization of the CT scanner and Randox. By conducting more comprehensive forensic investigations, our office can minimize unnecessary use of these resources.
- Men's overall health and wellness especially in the rural community is a public health emergency. 53 men have died by suicide since 2020 in comparison to 6 women.
- The homicide rate increased dramatically in early 2025 with 4 homicides recorded. 3 of these were in one month alone. This is a marked increase as the total number of homicides since 2020 averaged 1.5 per year. All four homicides were related to intimate partner violence.
- Responding to the needs of an aging population is a critical factor in assessing the capacity of the county's two cremation facilities. Additionally, the rising cost of living is expected to contribute to an increase in scene investigations, further underscoring the need for expanded storage capacity and operational effectiveness.

- Anticipating the increase in capacity will necessitate a corresponding adjustment to the budget. To uphold forensic standards, it is essential that our team has access to the appropriate resources and supplies required to carry out investigations effectively.
- The function of this office is reactive rather than predictive; while we do not have jurisdiction over mortality trends, we are committed to responding with diligence and professionalism to each case within our purview.
- Utilizing technology in our scientific investigation will be a cost saver in the long run. We will continue to closely monitor growth trends and engage in strategic planning to ensure preparedness and operational efficiency.

2026 Budget Changes

- The complexity of the caseload has evolved markedly since the conclusion of the pandemic. Ongoing challenges in men's health remain a concern. Additionally, the department is experiencing a rise in multifaceted cases, including those involving elder abuse and neglect, drug overdoses, suicides, and violent incidents-all of which place increased demands on county resources and operational capacity.
- In anticipation of future growth and operational demands, the addition of full-time staff would support the office's strategic objective of transitioning toward regionalization. This expansion will enhance our capacity to meet service expectations and foster greater efficiency across jurisdictions.

Budget Highlights Supporting Strategic Plan

As the population of St. Croix County continues to grow, our department is committed to developing systems and processes that build capacity at a fiscally responsible pace. In doing so, we remain focused on delivering high-quality, science-based investigations to determine cause and manner of death- an expectation that becomes even more critical as projections indicate that approximately 80% of Wisconsin residents are choosing cremation.

Preparing for the future requires strategic collaboration with regional partners to meet our mandated responsibilities efficiently. We must ensure that our investigations are thorough, evidence-based, and responsive to evolving trends, while upholding the dignity and respect of every individual we serve.

1240 - Medical Examiner : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	294,561	288,656	376,434	345,065	361,828	367,471	367,471	377,853
46195: Medical Examiner Fees	78,875	79,860	80,000	108,493	130,000	130,000	130,000	130,000
47310: General Government Other Local Gov	11,100	5,802	10,000	-	10,000	10,000	10,000	10,000
48510: Donations & Contributions	100	-	-	-	-	-	-	-
40000	384,636	374,319	466,434	453,557	501,828	507,471	507,471	517,853
51110: Salaries	46,777	50,175	91,505	61,114	88,398	90,152	90,152	92,857
51210: Wages	160,492	160,568	161,484	115,149	173,020	176,289	176,289	181,578
51230: On-Call Wages	30,497	31,148	32,000	21,325	48,000	48,000	48,000	48,000
51250: Holiday Pay-Hourly	-	-	-	184	-	-	-	-
Total Wages	237,765	241,891	284,990	197,771	309,418	314,441	314,441	322,434
51510: Social Security	14,662	14,666	21,896	13,922	23,671	24,055	24,055	24,776
51520: Retirement-Employer Share	-	100,626	8,339	4,327	8,272	8,436	8,436	8,689
51530: Dental Insurance	-	-	588	157	472	472	472	496
51540: Health Insurance	-	-	24,816	12,408	25,522	25,522	25,522	26,798
51550: Disability Insurance	-	-	754	107	784	799	799	823
51560: Workers Compensation	1,942	1,878	2,514	1,971	2,614	2,664	2,664	2,744
51580: Life Insurance	-	-	295	62	340	346	346	357
Total Fringes	16,604	117,170	59,201	32,954	61,674	62,295	62,295	64,684
Net Wage & Fringe	254,370	359,062	344,191	230,725	371,093	376,736	376,736	387,118
51910: Staff Development	1,900	290	3,000	1,502	3,500	3,500	3,500	3,500
52125: Purchased Services	-	-	-	60,308	8,900	8,900	8,900	8,900
52190: Other Professional Services	99,874	118,259	110,000	66,563	90,000	90,000	90,000	90,000
52250: Cellular Phone Service	2,421	2,852	3,000	2,304	3,000	3,000	3,000	3,000
53130: Managed Print Costs - IT	312	412	350	119	350	350	350	350
53212: Outreach/Education	-	25	-	-	-	-	-	-
53310: Employee Mileage	-	-	-	232	-	-	-	-
53320: Employee Lodging	-	-	-	3,010	3,000	3,000	3,000	3,000
53350: Employee Other Expenses	580	430	500	-	500	500	500	500
53440: Operating Supplies	-	-	2,000	9,848	15,000	15,000	15,000	15,000
53450: Uniform Expense/Supplies	-	-	-	1,246	500	500	500	500

1240 - Medical Examiner : Department Budget Overview

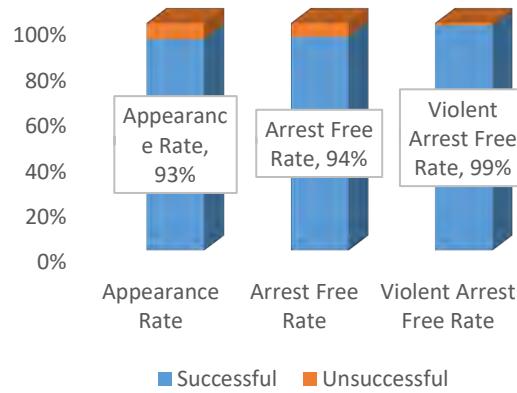
	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53470: Fuel Expenses	-	-	-	72	1,000	1,000	1,000	1,000
53490: Other Operating Supplies	-	1,271	-	-	1,500	1,500	1,500	1,500
53910: Other Supplies and Expenses	-	-	-	45	250	250	250	250
53995: Vehicle Operating Expenses	661	-	1,500	349	1,000	1,000	1,000	1,000
55180: Liability Insurance	2,016	2,260	1,893	1,893	2,235	2,235	2,235	2,235
Operating	107,764	125,798	122,243	147,493	130,735	130,735	130,735	130,735
Total Expenses	362,134	484,860	466,434	378,218	501,828	507,471	507,471	517,853
Report Total	22,502	(110,541)	-	75,339	-	-	-	-

Mission Statement

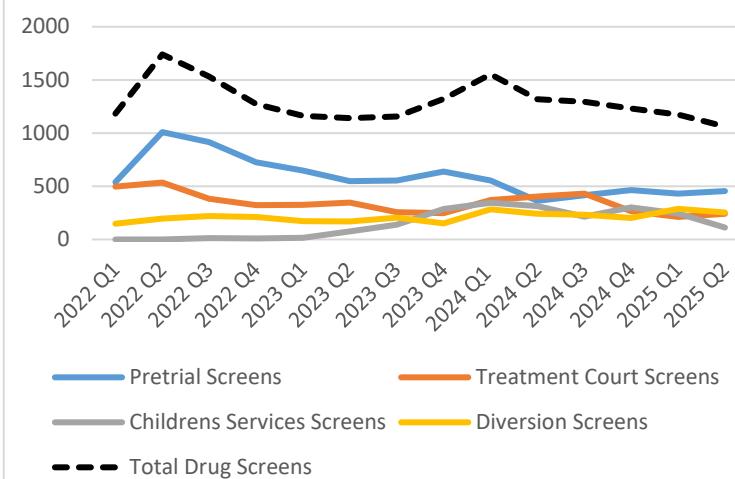
Justice Support Services exists to promote the safety of the citizens of St. Croix County and provide direction, leadership, and vision for an improved justice system.

Service and Operational Trends

2025 Pretrial Q2 Outcome Measures



Drug Screens by Department



Highlight of Department Activities

The Justice Support Services (JSS) Department is guided by the Community Justice Collaborating Council (CJCC), particularly bringing together stakeholders from across county government and adjacent agencies. In 2026, Justice Services looks to continue building a civilian-run model for pretrial services with industry best practices in mind. Much of this work involves using an evidence-based assessment tool to identify appropriate persons for pretrial release. Justice Services has also now been facilitating Moral Reconation Therapy (MRT) since January 2023, a cognitive-behavioral program offered to justice-involved persons and has been running consistent groups since that time. The program has now seen several graduates complete the program.

Justice Services continues to collaborate with other county government departments. Justice Services also continues to offer drug testing services to programs outside of the department, to include the Diversion and Children's Services programs.

Justice Services also houses the Adult Treatment (drug) Court for the county. As part of Treatment Court, an annual request for Treatment Alternatives & Diversion (TAD) funding is prepared. For FY 2022, a competitive grant proposal was put together and awarded to the county. This began a five-year non-competitive grant cycle where funding will be requested each year. For FY 2026, the county is seeking a total of roughly \$240,000.00 to continue supporting the treatment court and diversion programs.

Justice Support Services continues to work with UniverCity Alliance at UW – Madison on various projects. This work includes partnering with both undergraduate and graduate students at the university to look at various topics such as housing for justice-involved persons and access to residential substance use treatment for St. Croix County residents. The current project involves an engineering professor at the university developing an app which may early identify certain factors associated with risk for substance use relapse.

The Pretrial Unit continues to partner with many of the departments around the county to refine bond language, make the legal system more accessible, and offer general support for the courts.

The CJCC continues to bring together stakeholders from across the criminal legal system and adjacent fields to address ongoing challenges for the populations served.

As a department, Justice Support Services values early intervention/prevention work for justice-impacted persons. This is a theme of case management work and the assistance provided to the criminal legal system. With this, JSS will continue to provide general criminal legal guidance and proposes adding a “court navigator” to the system. This role could not only help with these early intervention/prevention services, but also assisting clients as they make their way through the system (i.e., the process for filing an order of protection).

2026 Budget Changes

As the Pretrial Unit of Justice Support Services continues to rebrand itself from the law enforcement (Sheriff's Department) to the civilian-run model, the budget has become clearer and in line with industry best (evidence-based) practices.

Budget Highlights Supporting Strategic Plan

Justice Support Services continues to collaborate with various departments to meet the public safety, accountability, and change needs of justice-involved persons in the county. The department operates not only with county funding but also grants and other partnerships with outside agencies. The services offered are grounded in evidence-based and best practice standards.

1250 - Justice Services : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	446,438	640,594	847,855	777,200	719,000	842,692	842,692	870,542
43220: Federal Transportation	-	-	-	2,021	-	-	-	-
43310: Other Federal Payment	130,746	37,228	-	-	-	-	-	-
43510: State General Government Grant	259,081	198,036	146,517	68,449	146,517	134,464	134,464	134,464
46220: Justice Services Fees	53,578	68,427	65,000	57,751	70,000	70,000	70,000	70,000
40000	889,843	944,285	1,059,372	905,422	935,517	1,047,156	1,047,156	1,075,006
51110: Salaries	320,176	353,404	400,076	188,105	244,132	248,968	248,968	256,437
51140: PTO Pay-Salaried	-	4,790	-	-	-	-	-	-
51210: Wages	157,299	133,560	233,138	205,770	290,196	356,680	356,680	367,380
51220: Overtime Wages	17	-	-	187	-	-	-	-
51240: PTO Pay-Hourly	-	-	-	2,576	-	-	-	-
Total Wages	477,492	491,755	633,214	396,639	534,328	605,648	605,648	623,817
51510: Social Security	33,384	34,155	48,441	28,944	40,876	46,332	46,332	47,722
51520: Retirement-Employer Share	29,551	31,473	43,956	27,391	38,472	43,607	43,607	44,915
51530: Dental Insurance	989	1,008	1,960	1,304	2,427	3,365	3,365	3,533
51540: Health Insurance	103,094	97,094	140,641	82,817	105,612	131,134	131,134	137,691
51550: Disability Insurance	994	1,035	1,881	954	1,603	1,817	1,817	1,871
51560: Workers Compensation	4,518	4,536	6,269	4,321	5,272	5,984	5,984	6,163
51580: Life Insurance	554	575	815	554	695	787	787	811
51590: Unemployment Comp Charges	1,564	(370)	-	-	-	-	-	-
Total Fringes	174,648	169,506	243,964	146,285	194,956	233,026	233,026	242,706
51599: Interdepartmental Wage & Fringe	6,800	3,738	-	(6,319)	-	-	-	-
Net Wage & Fringe	658,940	664,999	877,178	536,605	729,285	838,674	838,674	866,524
51910: Staff Development	5,353	11,465	12,500	9,351	17,500	12,500	12,500	12,500
52113: Psychiatrist/Psychologist Consultant	5,625	7,350	5,000	-	5,000	5,000	5,000	5,000
52122: Interpreter Services	-	-	-	363	-	-	-	-
52125: Purchased Services	97,991	90,653	85,000	45,552	80,000	90,000	90,000	90,000
52132: Transportation	36	-	-	-	-	-	-	-
52190: Other Professional Services	17,453	21,378	15,000	47,281	40,000	40,000	40,000	40,000
52250: Cellular Phone Service	5,086	5,237	8,615	3,910	4,115	4,115	4,115	4,115

1250 - Justice Services : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
52990: Other Contractual Services	179	21,470	-	-	-	-	-	-
53110: Postage	75	6	100	15	100	100	100	100
53130: Managed Print Costs - IT	1,139	1,793	1,200	1,461	1,200	1,200	1,200	1,200
53190: Office Supplies	1,998	210	1,500	280	1,500	1,500	1,500	1,500
53213: Program Development	466	-	750	-	750	-	-	-
53240: Dues & Licenses	20	-	100	51	100	100	100	100
53250: Software Subscriptions & Renewals	1,433	83	2,500	-	9,500	9,500	9,500	9,500
53310: Employee Mileage	2,256	1,534	1,750	1,314	1,750	1,750	1,750	1,750
53320: Employee Lodging	5,097	8,351	4,500	3,548	4,500	4,500	4,500	4,500
53330: Employee Meal Expense	2,156	2,668	2,500	1,814	2,500	2,500	2,500	2,500
53340: Employee Airfare	4,124	3,914	4,000	1,021	1,000	1,000	1,000	1,000
53350: Employee Other Expenses	2,280	4,873	500	810	500	500	500	500
53420: Medical Supplies	4,778	1,750	5,000	514	5,000	3,000	3,000	3,000
53430: Provided Food Expense	238	9	250	-	250	250	250	250
53440: Operating Supplies	96,732	60,834	25,000	5,619	23,500	23,500	23,500	23,500
53470: Fuel Expenses	92	-	-	-	-	-	-	-
53490: Other Operating Supplies	172	348	-	-	-	-	-	-
53510: Repair and Maintenance Supplies	8	-	-	-	-	-	-	-
53910: Other Supplies and Expenses	685	615	250	232	250	250	250	250
53930: Software Purchased	103	-	-	360	-	-	-	-
53940: Equipment Purchased - Non Fixed Asset	8,750	597	-	44	-	-	-	-
53970: Provided Training	1,790	-	1,500	-	1,500	1,500	1,500	1,500
53995: Vehicle Operating Expenses	14	118	-	7	-	-	-	-
55180: Liability Insurance	1,417	2,692	4,679	4,679	5,717	5,717	5,717	5,717
Operating	267,548	247,949	182,194	128,227	206,232	208,482	208,482	208,482
58130: New Computer Equipment	-	-	-	5,399	-	-	-	-
58000: Capital Outlay	-	-	-	5,399	-	-	-	-
Total Expenses	926,488	912,948	1,059,372	670,231	935,517	1,047,156	1,047,156	1,075,006
Report Total	(36,645)	31,337	-	235,191	-	-	-	-



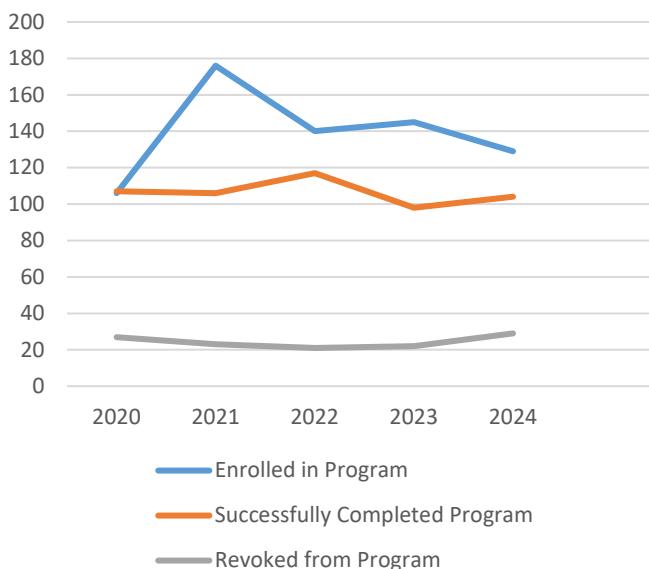
Department Overview 2026 Requested Budget District Attorney - 1310

Mission Statement

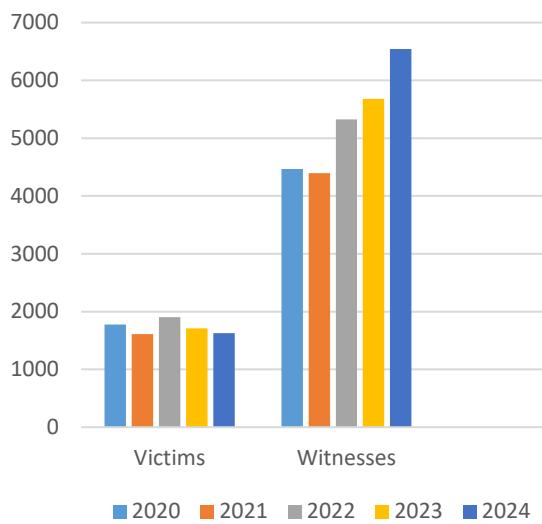
The mission of the St. Croix County District Attorney's Office is to vigorously and effectively represent people of the State of Wisconsin and St. Croix County through aggressive and fair prosecution, ensuring impartial and balanced justice that holds people accountable for their actions, and to search for truth.

Service and Operational Trends

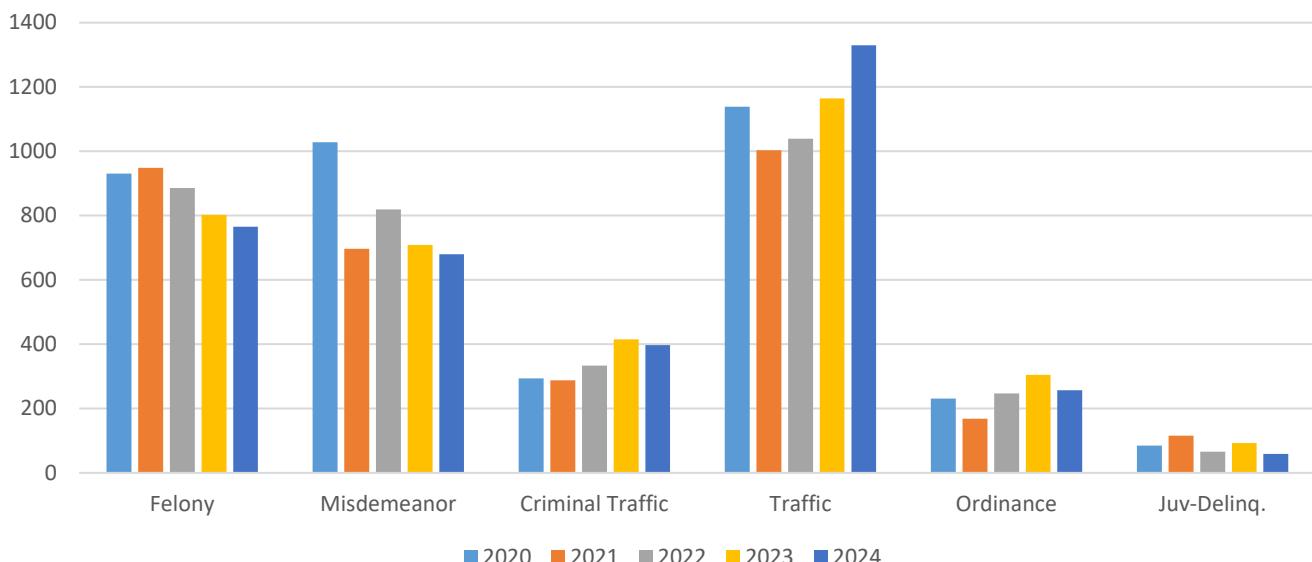
TAD/Diversion/DJOC Stats



NO. OF VICTIM'S & WITNESSES PROVIDED SERVICES



Court Case Types Filed by Year



Highlight of Department Activities

- Collaborated with the courts to provide appropriate supervision levels for all participants in the Diversion Program. Throughout this year, we continued to incorporate proper evidence-based practices including incentives and sanctions for behavior.
- Began collaboration with St. Croix County HHS and the WI DHS to potentially develop and provide a Mental Health Diversion Program track for St. Croix County's justice-involved individuals who are in need of these services.
- With the support from Facilities and IT, our department successfully relocated to our temporary office space during our office remodel.
- Continued modification and examination of Victim/Witness policies and procedures as it relates to Marsy's Law and WI Statutes Chapter 950.

2026 Budget Changes

- We are requesting the addition of a 1.0 FTE for a Diversion Program Case Management Specialist to meet the growing demands of the Diversion Program. The Diversion Program has 2.5 employees with the last new position (.50) added in 2014. Caseloads for Diversion Program staff are higher than that of Probation. Also, stringent requirements of participants in the program have led to increased time spent with participants. As a result, the Program Supervisor, who maintains a full caseload, has limited capacity to focus on critical functions such as program performance evaluation, outcome measurements and data-driven improvement efforts. Additionally, there is a substantial need for effective mental health services in our county. Through collaboration with St. Croix County Behavioral Health and the St. Croix County District Attorney's Diversion Program, consideration is being given to implementing a Mental Health Diversion track to better support individuals with mental health needs who are entering the justice system. The addition of a Case Management Specialist will not only alleviate caseload pressures but also help lay the groundwork for this important potential new initiative.
- There is uncertainty regarding the reimbursement rate from the Department of Justice for the 2026 Victim/Witness budget. Based on budget information received from the State, we project the reimbursement rate to be around 50% for 2026 resulting in a decrease in revenue of approximately \$8,360 compared to this year's budget. Note, the reimbursement rate for the first half of 2025 was 54%.
- Increase in revenues in the amount of \$89,650. The Treatment Alternatives and Division Program (TAD) grant reimbursements from the DOJ are being split (40/60) between our department and Justice Support Services (JSS). Previously 100% of the TAD grant reimbursement was under JSS's budget.
- Increase "Other Professional Services" by \$3,900 to account for a 2026 stipend increase for law student interns through the UW Prosecution Project. These interns provide valuable support to our department, and several former interns have gone on to become full-time prosecutors in our department, demonstrating the long-term benefit of this program.
- Add \$20,000 for an annual subscription to a Digital Evidence Management Software (DEMS) platform such as Axon Justice or iCrimeFighter. This investment will support a secure, cloud-based, CJIS-compliant system for the collection, storage, and sharing of digital evidence between law enforcement, our office, and defense counsel. The platform will enhance efficiency, preserve chain-of-custody integrity, and reduce

reliance on manual processes. We anticipate that implementing DEMS will lead to cost savings for our department in several areas. It will reduce paper usage, significantly decrease the need for jump drives and postage, lower transcription costs and free up staff time, allowing our team to focus more on building stronger cases. The DEMS platform is being widely used in neighboring counties and across the state.

Budget Highlights Supporting Strategic Plan

- Through the addition of a 1.0 FTE Diversion Program Case Management Specialist position, our Diversion Program, in partnership with St. Croix County Behavioral Health, could potentially establish a dedicated diversion track for justice-involved individuals with diagnosed mental health conditions to better serve our justice system and community. This initiative aims to reduce the reliance on traditional court processing by offering targeted mental health support and services thereby reducing recidivism and improving outcomes for participants.
- Continually looking for improvements to workflow within the department and with other county departments/justice partners.

1310 - District Attorney : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	1,151,087	1,113,009	1,250,885	1,146,645	1,281,963	1,354,624	1,354,624	1,407,184
43510: State General Government Grant	193,300	282,581	186,000	96,739	314,650	267,290	267,290	267,290
46142: District Attorney Fees	54,022	57,849	53,500	53,375	53,500	53,500	53,500	53,500
40000	1,398,409	1,453,439	1,490,385	1,296,759	1,650,113	1,675,414	1,675,414	1,727,974
51110: Salaries	221,498	229,379	234,176	180,610	238,044	242,777	242,777	250,060
51210: Wages	667,256	697,282	766,718	561,554	855,738	872,722	872,722	898,903
51220: Overtime Wages	1,108	2,062	1,500	623	1,500	1,500	1,500	1,500
51240: PTO Pay-Hourly	8,174	5,655	-	-	-	-	-	-
51310: PTO Incentive	3,921	4,047	4,000	4,853	4,500	4,500	4,500	4,500
Total Wages	901,956	938,425	1,006,395	747,640	1,099,782	1,121,498	1,121,498	1,154,963
51510: Social Security	65,470	68,780	76,993	53,995	84,133	85,795	85,795	88,368
51520: Retirement-Employer Share	58,341	62,020	73,141	49,835	81,750	83,370	83,370	85,871
51530: Dental Insurance	1,872	1,887	2,723	2,908	6,172	6,172	6,172	6,481
51540: Health Insurance	233,367	217,295	242,162	193,960	264,901	264,901	264,901	278,146
51550: Disability Insurance	2,077	2,158	2,973	1,859	3,281	3,346	3,346	3,447
51560: Workers Compensation	7,979	8,250	9,719	7,188	10,562	10,772	10,772	11,095
51580: Life Insurance	1,156	1,198	1,288	1,080	1,422	1,450	1,450	1,494
Total Fringes	370,261	361,588	408,999	310,826	452,221	455,806	455,806	474,902
Net Wage & Fringe	1,272,218	1,300,013	1,415,394	1,058,466	1,552,004	1,577,305	1,577,305	1,629,865
51910: Staff Development	1,470	1,729	3,955	425	3,955	3,955	3,955	3,955
52117: Legal Services	4,682	-	-	-	-	-	-	-
52122: Interpreter Services	189	787	500	-	500	500	500	500
52150: Transcription Services	7,032	3,233	4,500	4,116	4,500	4,500	4,500	4,500
52151: Investigation Services	3,690	3,510	4,100	2,168	4,100	4,100	4,100	4,100
52156: Witness Fees	40,219	6,593	13,900	5,780	13,900	13,900	13,900	13,900
52190: Other Professional Services	4,150	273	3,600	75	7,500	7,500	7,500	7,500
52990: Other Contractual Services	-	8	-	-	-	-	-	-
53110: Postage	9,419	9,760	8,500	7,531	9,500	9,500	9,500	9,500
53120: Copy Expense	3,966	3,773	5,000	1,587	2,100	2,100	2,100	2,100
53130: Managed Print Costs - IT	731	813	1,000	-	1,000	1,000	1,000	1,000

1310 - District Attorney : Department Budget Overview

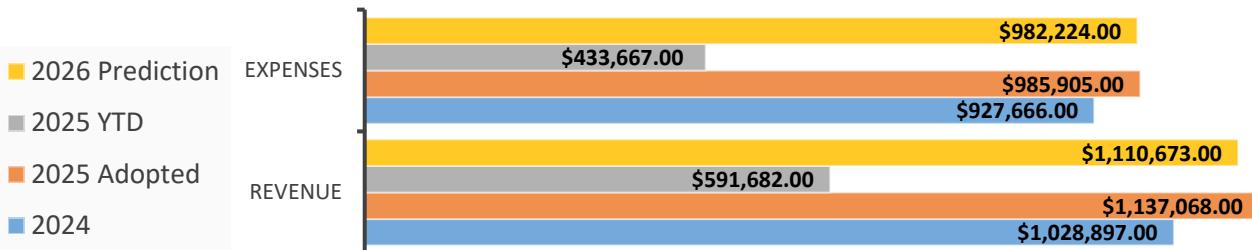
	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53190: Office Supplies	9,314	10,974	10,000	7,807	10,000	10,000	10,000	10,000
53211: Law Book Publications	347	750	1,000	45	1,000	1,000	1,000	1,000
53230: Subscriptions	-	-	-	-	20,000	20,000	20,000	20,000
53240: Dues & Licenses	3,459	4,173	4,300	3,399	5,434	5,434	5,434	5,434
53310: Employee Mileage	1,276	585	1,500	637	1,000	1,000	1,000	1,000
53320: Employee Lodging	1,218	607	1,000	1,239	1,000	1,000	1,000	1,000
53330: Employee Meal Expense	534	356	50	188	50	50	50	50
53340: Employee Airfare	-	-	-	697	-	-	-	-
53350: Employee Other Expenses	503	362	150	358	650	650	650	650
53430: Provided Food Expense	-	-	-	23	-	-	-	-
53440: Operating Supplies	-	-	-	46	-	-	-	-
53910: Other Supplies and Expenses	98	1,070	500	-	-	-	-	-
53930: Software Purchased	436	-	2,400	1,320	-	-	-	-
53940: Equipment Purchased - Non Fixed Asset	240	667	1,000	100	3,450	3,450	3,450	3,450
55180: Liability Insurance	7,516	7,485	8,036	8,036	8,470	8,470	8,470	8,470
55210: Premiums on Surety Bonds	-	80	-	-	-	-	-	-
Operating	100,489	57,587	74,991	45,576	98,109	98,109	98,109	98,109
58130: New Computer Equipment	-	-	-	15,880	-	-	-	-
58000: Capital Outlay	-	-	-	15,880	-	-	-	-
Total Expenses	1,372,707	1,357,601	1,490,385	1,119,922	1,650,113	1,675,414	1,675,414	1,727,974
Report Total	25,702	95,838	-	176,838	-	-	-	-

Mission Statement

To empower families to become secure by establishing and enforcing child support obligations.

Service and Operational Trends

Revenue and Expenses



Child Support Collections

	\$16,981,918	\$10,534,002	\$15,300,000
2024	\$16,981,918		
2025 YTD		\$10,534,002	
2026 Prediction			\$15,300,000

Highlight of Department Activities

- We are in heading into year 4 for our SAVES/WINS (Wisconsin's Network for Safety) grant which provides safety service to victims of Domestic Violence.
 - Developed screening tools and individualized planning supports; launched a Navigator team to provide one-on-one guidance, coaching, and advocacy for parents.
 - Implemented in Criminal Intake Court, showing strong potential for child support cases; Navigators assist self-represented litigants, reinforce trauma-informed practices, and support DV prevention.
 - Launched May 2025; early responses confirm its value in identifying domestic violence and safety risks, laying groundwork for a consistent, trauma-aware screening protocol.

2026 Budget Changes

- We are on track to meet 3 of 4 performance measures; arrears collection as of August is 77.32% -- a 1% increase, just under the 80% target.

Budget Highlights Supporting Strategic Plan

- We plan to expand the Court Navigator Program into Family Court, strengthen use of tools like the Custody & Placement Plan Worksheet, and grow partnerships through training and collaboration Our goal: build resilience, empower families, and create a more equitable child support system.

1330 - Child Support : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	(91,465)	(126,518)	(151,163)	(138,566)	(128,449)	(122,848)	(122,848)	(113,032)
43510: State General Government Grant	915,623	1,009,699	1,120,668	790,038	1,094,273	1,102,713	1,102,713	1,121,768
47410: General Government Support Cty Depts	13,960	19,198	16,400	17,241	16,400	16,400	16,400	16,400
40000	838,118	902,379	985,905	668,713	982,224	996,265	996,265	1,025,136
51110: Salaries	75,683	128,097	159,372	124,752	162,583	165,800	165,800	170,774
51210: Wages	442,902	454,157	450,046	341,581	446,893	455,753	455,753	469,425
51220: Overtime Wages	-	132	-	3	-	-	-	-
51240: PTO Pay-Hourly	6,701	5,271	-	2,259	-	-	-	-
51310: PTO Incentive	5,398	5,384	5,000	4,529	5,000	5,000	5,000	5,000
Total Wages	530,684	593,042	614,418	473,125	614,476	626,553	626,553	645,200
51510: Social Security	38,699	43,527	47,007	34,343	47,007	47,931	47,931	49,369
51520: Retirement-Employer Share	35,201	40,204	42,355	32,411	43,882	44,752	44,752	46,094
51530: Dental Insurance	1,423	1,105	1,848	1,542	2,798	2,798	2,798	2,938
51540: Health Insurance	112,515	132,357	152,306	113,298	140,816	140,816	140,816	147,857
51550: Disability Insurance	1,211	1,375	1,810	1,210	1,828	1,865	1,865	1,921
51560: Workers Compensation	5,118	5,677	5,931	5,065	5,989	6,107	6,107	6,290
51580: Life Insurance	673	765	784	705	792	808	808	832
Total Fringes	194,841	225,010	252,041	188,573	243,113	245,077	245,077	255,302
Net Wage & Fringe	725,525	818,052	866,459	661,698	857,589	871,630	871,630	900,501
51910: Staff Development	2,303	2,107	3,000	2,015	3,000	3,000	3,000	3,000
52122: Interpreter Services	604	347	700	479	700	700	700	700
52125: Purchased Services	1,549	1,510	2,300	563	2,300	2,300	2,300	2,300
52140: Civil Process/Paper Fees	15,997	23,455	24,000	6,969	24,000	24,000	24,000	24,000
52190: Other Professional Services	48,000	48,000	50,400	39,600	55,400	55,400	55,400	55,400
52250: Cellular Phone Service	4,398	5,026	5,000	3,848	4,800	4,800	4,800	4,800
53110: Postage	6,578	7,705	7,500	5,432	7,300	7,300	7,300	7,300
53130: Managed Print Costs - IT	2,335	2,484	3,000	1,714	3,000	3,000	3,000	3,000
53190: Office Supplies	2,494	1,535	2,500	623	3,000	3,000	3,000	3,000
53210: Publications & Printing	60	70	-	-	-	-	-	-
53220: Advertising/Promotion	46	154	75	-	75	75	75	75

1330 - Child Support : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53240: Dues & Licenses	400	400	450	400	450	450	450	450
53310: Employee Mileage	1,166	1,753	2,300	1,447	2,300	2,300	2,300	2,300
53320: Employee Lodging	1,781	3,797	4,000	3,492	4,000	4,000	4,000	4,000
53330: Employee Meal Expense	511	999	1,500	1,250	1,500	1,500	1,500	1,500
53340: Employee Airfare	-	158	-	158	600	600	600	600
53350: Employee Other Expenses	963	158	600	688	-	-	-	-
53490: Other Operating Supplies	260	350	400	380	400	400	400	400
53930: Software Purchased	6,089	4,992	6,500	1,911	6,500	6,500	6,500	6,500
53940: Equipment Purchased - Non Fixed Asset	2,413	12	200	101	200	200	200	200
55180: Liability Insurance	4,542	4,602	4,821	4,821	5,110	5,110	5,110	5,110
55210: Premiums on Surety Bonds	90	-	200	150	-	-	-	-
Operating	102,580	109,614	119,446	76,040	124,635	124,635	124,635	124,635
Total Expenses	828,104	927,666	985,905	737,738	982,224	996,265	996,265	1,025,136
Report Total	10,013	(25,287)	-	(69,024)	-	-	-	-

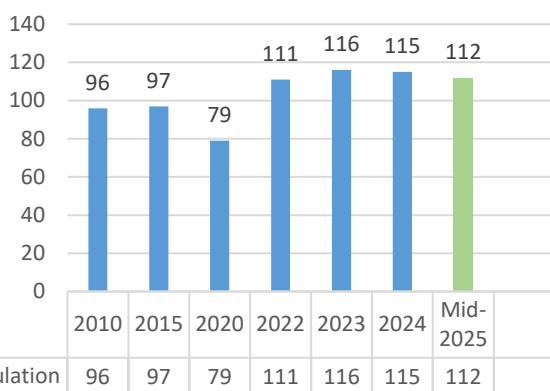
Mission Statement

The mission of the St. Croix County Sheriff's Office is to enhance the quality of life in St. Croix County by working collaboratively with our public safety partners and community members to honorably safeguard the lives, property, and constitutional rights of the citizens we serve. This is accomplished by providing quality emergency communications service to the public and emergency service providers; enforcing the law with integrity and fairness; supporting local governments in preparedness, response, and recovery efforts; and providing for a safe environment for residents and visitors.

Service and Operational Trends

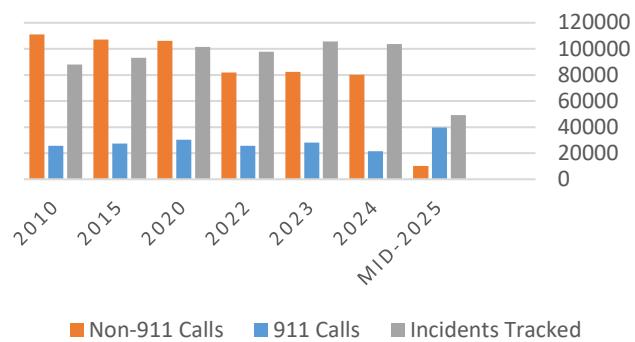
CORRECTIONS

Jail Average Daily Population



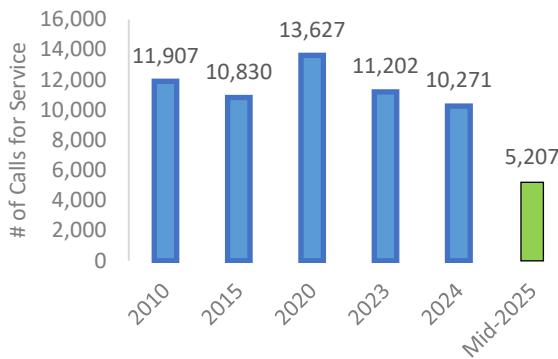
Emergency Communications

Call Activity



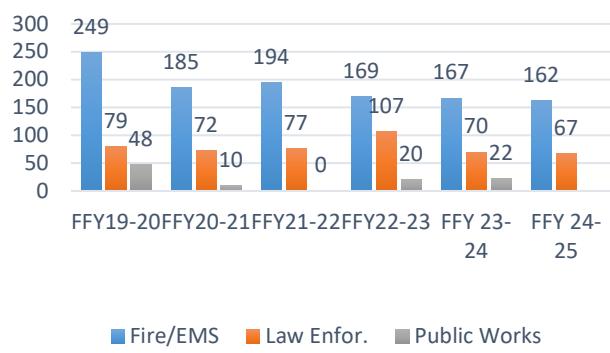
SHERIFF'S OFFICE

Case Numbers Created



EMERGENCY MANAGEMENT

Hazardous Materials Training



Highlight of Department Activities

Field Services

- Recruit and hire new sworn positions which were added through the citizen referendum
- Completed office renovation/expansion and dedicated new law enforcement memorial
- Trained 59 officers in Crisis Intervention with funds awarded through the Response and Harm Reduction grant
- Collaborated with Health and Human Services on grant for multi-disciplinary investigation of elder abuse
- Court Security staff maintains a high level of response and coverage with the increased footprint of the Government Center and the addition of the Department of Corrections (Probation and Parole) office
- Expanded our existing Emergency Response Unit to include officers from local police departments

Support Services

- Completed renovation/expansion of dispatch communications room to add two additional dispatching positions
- Finalizing CAD to CAD implementation between St. Croix County and Allina Communications for EMS
- Preparing long term radio plan to migrate to 800mhz and enhance radio communication across public safety disciplines
- Hosted Continuity of Government training and exercises

Corrections

- Upper tier mesh screen installation finished in January 2025
- Continue to recruit, train and hire qualified correction officers
- Retirement of Captain Kris Anderson, promotion of Lt. Joe Kormanik to fill Captain position
- Addition of training space in New Richmond for use of force training and mock jail cell
- Utilized the former Day Report Center space to facilitate meetings between clients and legal representatives from the Public Defender's Office.
- Implementing electronic jail medical software to replace paper records, increasing efficiency and enabling providers to serve a greater number of inmates

2026 Budget Changes

- Increasing revenues for contracted police services to local villages (Star Prairie Twp & Village, Troy Twp)
- Subscription costs for law enforcement and emergency Communications software and programs continue to increase
- Increase in cost of Tasers from \$3,000 to \$7,500 each as less lethal use of force option
- Increase in vehicle prices

Budget Highlights Supporting Strategic Plan

- The Sheriff's Office continues to prioritize our staff's mental health by offering REALiving wellness services.
- Community well-being is addressed by our continued collaboration with HHS to provide voluntary integrated assessments and therapy for jail inmates identified with serious mental illness and substance abuse
- Community well-being is also addressed by partnering with St. Pat's Parish "Fill the Cracks" program to help jail inmates re-integrate back into the community after release

2110 - Law Enforcement : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	8,525,398	10,174,073	10,699,465	9,807,843	10,988,129	10,887,415	10,887,415	11,182,600
43510: State General Government Grant	3,755	12,125	15,000	6,284	15,000	15,000	15,000	15,000
43520: State Public Safety Grant	371,669	171,115	148,476	71,454	110,976	110,976	110,976	110,976
45220: Judgments and Damages	-	-	-	9,422	-	-	-	-
46210: Law Enforcement Fees	177,609	398,619	210,000	284,936	223,000	280,000	280,000	280,000
48510: Donations & Contributions	41,128	79,021	16,000	1,165	10,000	10,000	10,000	10,000
49210: Transfer from General Fund	-	10,903	-	-	-	-	-	-
40000	9,119,559	10,845,855	11,088,941	10,181,104	11,347,105	11,303,391	11,303,391	11,598,576
51110: Salaries	609,407	697,427	750,757	595,565	761,352	774,101	774,101	797,324
51210: Wages	4,206,653	4,491,012	5,199,668	3,729,480	5,290,965	5,299,782	5,299,782	5,458,776
51220: Overtime Wages	532,827	520,920	400,000	462,081	500,000	500,000	500,000	500,000
51230: On-Call Wages	4,958	5,368	5,000	4,004	5,500	5,500	5,500	5,500
51240: PTO Pay-Hourly	5,666	7,749	-	1,767	-	-	-	-
51250: Holiday Pay-Hourly	1,106	512	-	264	-	-	-	-
51310: PTO Incentive	12,894	11,097	12,000	15,658	15,000	15,000	15,000	15,000
51320: Uniform Allowance	3,600	4,050	7,500	4,275	5,000	5,000	5,000	5,000
Total Wages	5,377,110	5,738,134	6,374,925	4,813,094	6,577,817	6,599,383	6,599,383	6,781,600
51510: Social Security	396,395	421,069	491,984	350,939	503,203	504,853	504,853	519,998
51520: Retirement-Employer Share	678,709	795,785	923,107	691,295	932,260	934,781	934,781	962,825
51530: Dental Insurance	10,104	11,902	21,119	14,540	28,408	28,408	28,408	29,828
51540: Health Insurance	1,052,914	1,095,768	1,360,527	961,089	1,255,881	1,255,881	1,255,881	1,318,675
51550: Disability Insurance	10,911	11,945	17,199	10,631	17,017	17,082	17,082	17,594
51560: Workers Compensation	140,168	148,282	163,344	136,060	160,551	161,007	161,007	165,837
51580: Life Insurance	6,057	6,592	7,306	6,157	7,374	7,402	7,402	7,624
Total Fringes	2,295,258	2,491,342	2,984,586	2,170,711	2,904,693	2,909,414	2,909,414	3,022,382
51599: Interdepartmental Wage & Fringe	-	(1,558)	-	-	-	-	-	-
Net Wage & Fringe	7,672,367	8,227,918	9,359,510	6,983,805	9,482,510	9,508,797	9,508,797	9,803,982
51910: Staff Development	39,653	22,576	37,000	122,705	47,000	47,000	47,000	47,000
52116: Consultant Fees	16,772	16,970	14,000	10,509	10,000	10,000	10,000	10,000
52151: Investigation Services	25,410	27,434	26,000	12,183	26,000	26,000	26,000	26,000

2110 - Law Enforcement : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
52153: Teletype Services	12,291	12,393	13,000	12,342	13,000	13,000	13,000	13,000
52190: Other Professional Services	245,897	245,410	226,100	216,213	263,100	243,100	243,100	243,100
52250: Cellular Phone Service	56,691	76,874	71,320	61,344	71,320	71,320	71,320	71,320
52440: Misc. Repair & Maintenance	1,455	857	2,000	8,605	3,500	3,500	3,500	3,500
53110: Postage	6,359	6,004	6,000	3,944	6,000	6,000	6,000	6,000
53130: Managed Print Costs - IT	4,536	3,945	4,000	2,956	4,000	4,000	4,000	4,000
53190: Office Supplies	6,859	7,069	8,000	4,595	8,000	8,000	8,000	8,000
53210: Publications & Printing	9,996	1,947	1,500	2,233	1,500	1,500	1,500	1,500
53212: Outreach/Education	5,664	1,363	3,000	12,534	4,000	4,000	4,000	4,000
53240: Dues & Licenses	1,772	1,555	2,000	1,744	2,000	2,000	2,000	2,000
53250: Software Subscriptions & Renewals	296,950	394,376	326,461	323,034	345,675	345,675	345,675	345,675
53310: Employee Mileage	-	5,797	1,000	617	1,000	1,000	1,000	1,000
53320: Employee Lodging	19,238	65,799	15,000	17,068	18,000	18,000	18,000	18,000
53330: Employee Meal Expense	11,929	10,763	12,000	13,354	12,000	12,000	12,000	12,000
53340: Employee Airfare	7,542	40,801	-	2,817	-	-	-	-
53350: Employee Other Expenses	2,281	3,653	750	(515)	1,000	1,000	1,000	1,000
53430: Provided Food Expense	644	875	1,000	4,488	1,000	1,000	1,000	1,000
53440: Operating Supplies	126,614	194,721	65,000	92,073	75,000	75,000	75,000	75,000
53450: Uniform Expense/Supplies	56,841	68,317	65,000	60,032	65,000	65,000	65,000	65,000
53460: Instructional Aids	1,085	-	-	-	-	-	-	-
53470: Fuel Expenses	193,461	227,678	220,000	148,052	200,000	200,000	200,000	200,000
53490: Other Operating Supplies	77	224	-	-	-	-	-	-
53940: Equipment Purchased - Non Fixed Asset	71,138	169,611	50,000	90,832	75,000	50,000	50,000	50,000
53980: Ammunition & Shooting Expenses	109,246	76,659	71,500	55,565	71,500	71,500	71,500	71,500
53995: Vehicle Operating Expenses	169,875	75,986	165,000	92,010	150,000	150,000	150,000	150,000
55180: Liability Insurance	215,000	215,000	210,000	210,000	210,000	210,000	210,000	210,000
55310: Rents and Leases	117,408	95,708	112,800	136,511	180,000	155,000	155,000	155,000
59520: Transfer to Special Revenue Fund	-	10,903	-	-	-	-	-	-
Operating	1,832,686	2,081,268	1,729,431	1,717,843	1,864,595	1,794,595	1,794,595	1,794,595
Total Expenses	9,505,054	10,309,186	11,088,941	8,701,648	11,347,105	11,303,391	11,303,391	11,598,576
Report Total	(385,495)	536,669	-	1,479,456	-	-	-	-

2700 - Correction and Detention : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	4,315,951	4,495,124	5,097,847	4,673,026	5,065,396	5,078,988	5,078,988	5,211,058
43510: State General Government Grant	16,163	-	-	-	-	-	-	-
43520: State Public Safety Grant	-	12,845	10,000	10,371	10,000	10,000	10,000	10,000
46210: Law Enforcement Fees	417,028	393,738	290,000	274,074	264,000	290,000	290,000	290,000
40000	4,749,141	4,901,707	5,397,847	4,957,472	5,339,396	5,378,988	5,378,988	5,511,058
51110: Salaries	336,992	351,524	360,813	272,163	368,029	375,306	375,306	386,565
51140: PTO Pay-Salaried	-	-	-	15,651	-	-	-	-
51210: Wages	1,812,499	1,804,645	2,358,157	1,490,871	2,386,413	2,387,518	2,387,518	2,459,143
51220: Overtime Wages	122,833	130,603	140,000	101,713	130,000	130,000	130,000	130,000
51240: PTO Pay-Hourly	20,245	8,761	-	4,997	-	-	-	-
51310: PTO Incentive	4,165	8,653	5,000	3,012	3,000	3,000	3,000	3,000
Total Wages	2,296,733	2,304,187	2,863,970	1,888,407	2,887,442	2,895,824	2,895,824	2,978,708
51510: Social Security	170,239	171,279	221,009	139,002	220,889	221,530	221,530	228,176
51520: Retirement-Employer Share	289,695	316,070	424,223	271,709	417,701	418,746	418,746	431,309
51530: Dental Insurance	5,551	5,140	12,824	6,665	14,983	14,983	14,983	15,732
51540: Health Insurance	424,286	388,847	636,630	360,459	534,218	534,218	534,218	560,929
51550: Disability Insurance	4,805	4,786	7,816	4,319	7,558	7,583	7,583	7,811
51560: Workers Compensation	60,882	60,284	75,504	54,251	72,839	73,036	73,036	75,227
51580: Life Insurance	2,676	2,668	3,171	2,506	3,275	3,286	3,286	3,385
51590: Unemployment Comp Charges	-	6,711	-	-	-	-	-	-
Total Fringes	958,134	955,785	1,381,177	838,910	1,271,464	1,273,384	1,273,384	1,322,569
Net Wage & Fringe	3,254,867	3,259,971	4,245,147	2,727,317	4,158,906	4,169,207	4,169,207	4,301,277
51910: Staff Development	7,317	5,456	10,000	8,725	15,000	15,000	15,000	15,000
52190: Other Professional Services	622,245	616,396	496,564	565,552	510,709	540,000	540,000	540,000
52430: Building Maintenance	53,296	82,525	-	6,783	-	-	-	-
52910: Jail Meal Contract	381,774	404,300	370,881	312,855	382,008	382,008	382,008	382,008
52940: Laundry Services	43,513	45,224	47,755	34,392	48,948	48,948	48,948	48,948
53110: Postage	427	662	500	462	500	500	500	500
53130: Managed Print Costs - IT	3,695	3,665	4,000	2,579	4,000	4,000	4,000	4,000
53190: Office Supplies	2,121	1,835	2,500	2,747	3,000	3,000	3,000	3,000

2700 - Correction and Detention : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53210: Publications & Printing	2,152	664	2,000	47	1,000	1,000	1,000	1,000
53240: Dues & Licenses	264	15	500	25	500	500	500	500
53250: Software Subscriptions & Renewals	44,179	40,567	25,000	23,557	23,325	23,325	23,325	23,325
53310: Employee Mileage	4,997	3,313	5,000	1,036	3,500	3,500	3,500	3,500
53320: Employee Lodging	9,174	5,806	7,000	5,247	6,000	6,000	6,000	6,000
53330: Employee Meal Expense	6,858	5,169	6,000	7,018	6,000	6,000	6,000	6,000
53350: Employee Other Expenses	8	4	-	2	-	-	-	-
53430: Provided Food Expense	218	-	-	-	-	-	-	-
53440: Operating Supplies	42,665	47,381	40,000	31,188	40,000	40,000	40,000	40,000
53450: Uniform Expense/Supplies	14,065	9,732	11,000	12,625	11,000	11,000	11,000	11,000
53470: Fuel Expenses	653	-	-	-	-	-	-	-
53490: Other Operating Supplies	13	-	-	-	-	-	-	-
53510: Repair and Maintenance Supplies	80	-	-	-	-	-	-	-
53940: Equipment Purchased - Non Fixed Asset	2,531	25,333	4,000	10,154	5,000	5,000	5,000	5,000
55180: Liability Insurance	110,000	100,000	120,000	120,000	120,000	120,000	120,000	120,000
Operating	1,352,246	1,398,048	1,152,700	1,144,994	1,180,490	1,209,781	1,209,781	1,209,781
Total Expenses	4,607,113	4,658,019	5,397,847	3,872,311	5,339,396	5,378,988	5,378,988	5,511,058
Report Total	142,028	243,688	-	1,085,161	-	-	-	-

2510 - Emergency Management : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	89,612	101,922	130,421	119,553	128,323	130,858	130,858	137,631
43210: Federal Public Safety	-	-	-	7,500	-	-	-	-
43510: State General Government Grant	83,970	111,018	75,317	178	75,317	75,317	75,317	75,317
43520: State Public Safety Grant	7,793	8,603	12,000	7,502	14,000	14,000	14,000	14,000
48610: Miscellaneous Revenue	1,976	2,110	-	-	-	-	-	-
40000	183,352	223,653	217,738	134,733	217,640	220,175	220,175	226,948
51110: Salaries	75,678	79,750	82,184	64,329	83,828	85,482	85,482	88,046
51210: Wages	40,334	42,347	43,387	33,968	44,255	45,125	45,125	46,479
51220: Overtime Wages	139	170	-	353	-	-	-	-
Total Wages	116,150	122,268	125,571	98,650	128,083	130,607	130,607	134,525
51510: Social Security	8,206	8,550	9,606	6,777	9,798	9,991	9,991	10,291
51520: Retirement-Employer Share	7,873	8,439	8,727	6,856	9,222	9,404	9,404	9,686
51530: Dental Insurance	233	412	588	521	938	938	938	985
51540: Health Insurance	29,560	38,186	42,187	35,156	43,387	43,387	43,387	45,557
51550: Disability Insurance	276	290	373	253	384	392	392	404
51560: Workers Compensation	1,160	1,211	1,243	1,076	1,281	1,306	1,306	1,345
51580: Life Insurance	155	160	162	147	167	170	170	175
Total Fringes	47,462	57,248	62,887	50,787	65,177	65,588	65,588	68,442
Net Wage & Fringe	163,613	179,516	188,458	149,436	193,260	196,195	196,195	202,968
51910: Staff Development	495	-	4,500	300	4,500	2,500	2,500	2,500
52190: Other Professional Services	-	35,280	-	-	-	-	-	-
52440: Misc. Repair & Maintenance	348	-	-	-	-	-	-	-
52990: Other Contractual Services	-	-	-	10,000	-	-	-	-
53110: Postage	11	1	150	1	150	150	150	150
53130: Managed Print Costs - IT	252	328	1,000	401	1,000	1,000	1,000	1,000
53190: Office Supplies	230	384	900	697	900	900	900	900
53210: Publications & Printing	45	173	300	45	300	300	300	300
53212: Outreach/Education	-	-	-	201	500	500	500	500
53240: Dues & Licenses	-	451	380	-	380	380	380	380

2510 - Emergency Management : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53250: Software Subscriptions & Renewals	212	14,471	550	(4,462)	500	500	500	500
53310: Employee Mileage	1,653	898	3,000	471	1,500	1,500	1,500	1,500
53320: Employee Lodging	180	-	1,000	-	1,000	1,000	1,000	1,000
53330: Employee Meal Expense	286	38	1,500	-	750	750	750	750
53430: Provided Food Expense	-	56	-	126	500	500	500	500
53440: Operating Supplies	(1,000)	2,110	2,000	3,878	400	2,000	2,000	2,000
53510: Repair and Maintenance Supplies	26	-	-	-	-	-	-	-
53970: Provided Training	7,793	8,670	14,000	7,956	12,000	12,000	12,000	12,000
Operating	10,533	62,860	29,280	19,612	24,380	23,980	23,980	23,980
Total Expenses	174,146	242,376	217,738	169,049	217,640	220,175	220,175	226,948
Report Total	9,206	(18,723)	-	(34,316)	-	-	-	-

2600 - Emergency Communication : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	2,425,543	2,506,415	2,637,013	2,417,262	2,753,598	2,755,371	2,755,371	2,817,891
43510: State General Government Grant	-	-	-	3,594	-	-	-	-
46210: Law Enforcement Fees	11,680	5,840	11,676	90	-	-	-	-
40000	2,437,223	2,512,255	2,648,689	2,420,946	2,753,598	2,755,371	2,755,371	2,817,891
51110: Salaries	86,055	89,455	91,575	71,726	93,407	95,251	95,251	98,109
51210: Wages	1,011,533	1,098,270	1,272,153	963,324	1,268,073	1,292,446	1,292,446	1,331,220
51220: Overtime Wages	236,782	239,410	150,000	94,085	225,000	200,000	200,000	200,000
51240: PTO Pay-Hourly	7,470	8,716	-	-	-	-	-	-
Total Wages	1,341,839	1,435,850	1,513,728	1,129,135	1,586,480	1,587,697	1,587,697	1,629,328
51510: Social Security	100,060	106,853	115,915	83,078	121,366	121,459	121,459	125,103
51520: Retirement-Employer Share	88,831	95,875	103,129	76,543	112,122	112,210	112,210	115,576
51530: Dental Insurance	1,783	1,899	3,752	2,538	4,638	4,638	4,638	4,870
51540: Health Insurance	219,230	228,924	281,242	210,461	261,134	261,134	261,134	274,191
51550: Disability Insurance	2,475	2,665	4,016	2,570	4,049	4,128	4,128	4,252
51560: Workers Compensation	13,414	14,128	13,385	12,380	13,498	13,760	13,760	14,173
51580: Life Insurance	1,378	1,484	1,740	1,494	1,755	1,789	1,789	1,842
Total Fringes	427,171	451,828	523,179	389,065	518,562	519,118	519,118	540,007
Net Wage & Fringe	1,769,010	1,887,678	2,036,907	1,518,200	2,105,042	2,106,815	2,106,815	2,169,335
51910: Staff Development	4,133	7,631	7,385	5,929	8,500	8,500	8,500	8,500
52116: Consultant Fees	2,395	6,200	3,100	-	3,300	3,300	3,300	3,300
52122: Interpreter Services	2,485	3,342	3,000	2,106	3,300	3,300	3,300	3,300
52190: Other Professional Services	348	348	240	169	-	-	-	-
52220: Electricity	21,430	18,417	25,000	14,654	25,000	25,000	25,000	25,000
52230: Gas for Heating	2,452	4,276	5,500	3,547	5,500	5,500	5,500	5,500
52240: Telephone/Dictaphone	38,446	26,723	33,400	25,604	33,400	33,400	33,400	33,400
52250: Cellular Phone Service	1,838	536	-	-	-	-	-	-
52440: Misc. Repair & Maintenance	95,989	75,459	70,000	62,393	80,000	80,000	80,000	80,000
53110: Postage	93	68	140	44	140	140	140	140
53130: Managed Print Costs - IT	3,733	1,429	1,000	913	1,000	1,000	1,000	1,000

2600 - Emergency Communication : Department Budget Overview

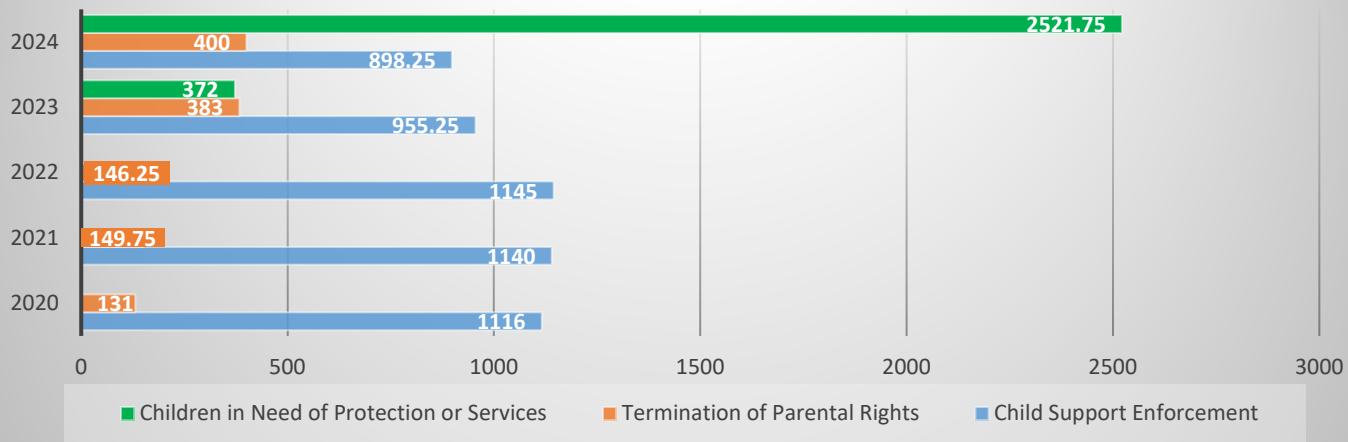
	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53190: Office Supplies	4,706	6,951	9,000	8,816	9,000	9,000	9,000	9,000
53210: Publications & Printing	-	(51)	-	-	-	-	-	-
53212: Outreach/Education	-	-	-	321	500	500	500	500
53240: Dues & Licenses	104	108	300	-	300	300	300	300
53250: Software Subscriptions & Renewals	366,943	386,145	436,900	367,424	461,430	461,430	461,430	461,430
53310: Employee Mileage	448	312	500	187	500	500	500	500
53320: Employee Lodging	567	1,525	1,500	135	1,500	1,500	1,500	1,500
53330: Employee Meal Expense	270	255	500	-	500	500	500	500
53350: Employee Other Expenses	-	-	100	-	100	100	100	100
53430: Provided Food Expense	-	-	200	-	200	200	200	200
53440: Operating Supplies	3,167	-	-	158	-	-	-	-
53510: Repair and Maintenance Supplies	216	-	-	-	-	-	-	-
53995: Vehicle Operating Expenses	48	-	-	-	-	-	-	-
55180: Liability Insurance	12,717	13,300	14,017	14,018	14,386	14,386	14,386	14,386
55310: Rents and Leases	-	10	-	-	-	-	-	-
Operating	562,527	552,983	611,782	506,417	648,556	648,556	648,556	648,556
Total Expenses	2,331,537	2,440,661	2,648,689	2,024,617	2,753,598	2,755,371	2,755,371	2,817,891
Report Total	105,686	71,594	-	396,329	-	-	-	-

Mission Statement

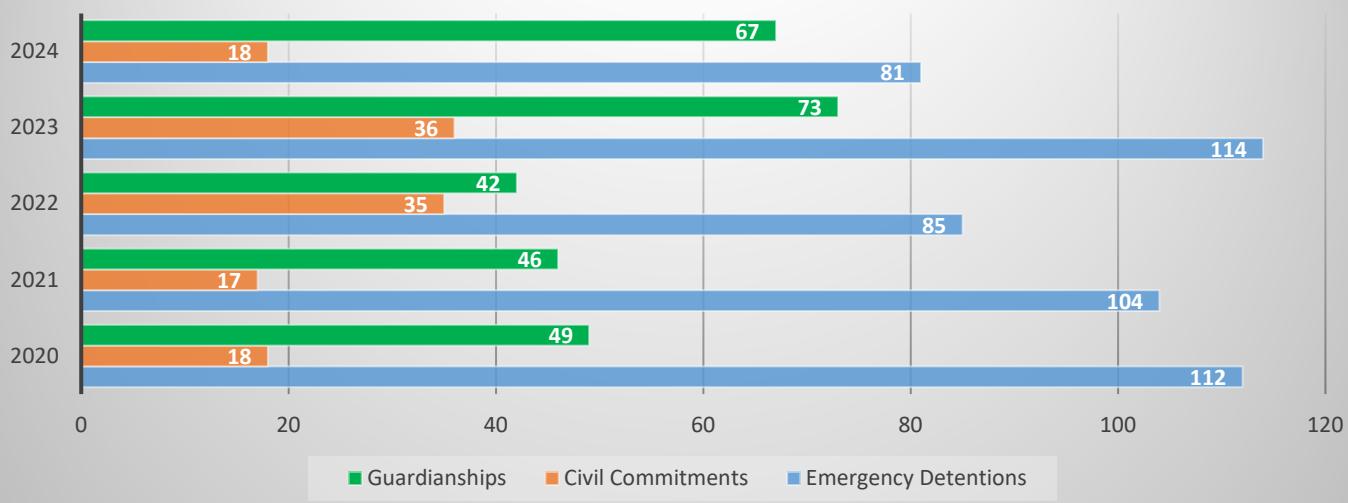
To provide quality legal advice, representation, and other services to the County Board of Supervisors, its committees, boards and commissions, as well as all County departments.

Service and Operational Trends

Corporation Counsel Hourly Time Statistics 2020 - 2024



Corporation Counsel Case Statistics 2020 - 2024



Highlight of Department Activities

- Civil Commitments and Emergency Detentions
- Guardianships and Protective Placements
- Children in Need of Protection or Services (CHIPS)
- Termination of Parental Rights (TPR)
- Child Support (Establishment, Modification, and Enforcement) and Paternity Matters
- Ordinance Enforcement, including Prosecution of County Zoning Violations
- In Rem Tax Deed Foreclosure
- Draft and Review Ordinances, Resolutions, and Contracts
- Legal Advice Related to the Duties of the County Board, County Officers, and Departments
- Public Records Requests

2026 Budget Changes

- Minor decrease in software costs for ordinance retention by switching from EnCode Plus to Municode.
- Slight increase in line item for mileage reimbursement due to increase traveling for in-person conferences and meetings.

Budget Highlights Supporting Strategic Plan

- Continue Revenue for Representation of Children Services in Children in Need of Protection or Services Cases.
- Continue Revenue for Representation of Children Services in Termination of Parental Rights Cases.
- Continue Revenue for Representation of the Child Support Agency in Child Support Cases.
- Continue Revenue for Representation of Adult Protective Services in Guardianship and Protective Placement Cases.

1320 - Corporation Counsel : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	633,379	809,944	955,917	876,257	988,945	1,016,123	1,016,123	1,049,381
46130: Register of Deeds Fees	(30)	-	-	-	-	-	-	-
46135: Corporation Counsel Fees	5,511	4,200	4,500	3,908	4,500	4,500	4,500	4,500
49310: Fund Balance Applied	-	-	-	-	-	75,000	350,000	350,000
40000	638,860	814,144	960,417	880,165	993,445	1,095,623	1,370,623	1,403,881
51110: Salaries	366,303	469,316	505,833	401,957	524,521	534,914	534,914	550,962
51140: PTO Pay-Salaried	6,991	5,949	-	-	-	-	-	-
51210: Wages	101,749	118,241	177,434	118,368	178,873	182,404	182,404	187,876
51220: Overtime Wages	10	-	-	-	-	-	-	-
51240: PTO Pay-Hourly	6,176	-	-	9,122	-	-	-	-
51310: PTO Incentive	4,526	5,888	5,500	9,026	9,000	9,000	9,000	9,000
Total Wages	485,757	599,395	688,767	538,474	712,394	726,318	726,318	747,838
51510: Social Security	35,676	43,629	52,695	38,242	54,498	55,563	55,563	57,230
51520: Retirement-Employer Share	31,774	40,514	47,487	36,163	50,644	51,647	51,647	53,196
51530: Dental Insurance	462	101	770	863	1,740	1,740	1,740	1,827
51540: Health Insurance	86,073	115,028	158,305	121,380	162,814	162,814	162,814	170,954
51550: Disability Insurance	1,137	1,378	2,030	1,335	2,110	2,152	2,152	2,217
51560: Workers Compensation	4,467	5,576	6,326	5,371	6,587	6,717	6,717	6,919
51580: Life Insurance	569	672	748	772	907	921	921	949
51590: Unemployment Comp Charges	2,873	-	-	-	-	-	-	-
Total Fringes	163,032	206,898	268,361	204,126	279,300	281,554	281,554	293,292
51599: Interdepartmental Wage & Fringe	(43,556)	(46,224)	(33,805)	(30,650)	(34,611)	(34,611)	(34,611)	(34,611)
Net Wage & Fringe	605,233	760,069	923,323	711,950	957,083	973,261	973,261	1,006,519
51910: Staff Development	1,057	2,005	2,000	1,017	2,000	2,000	2,000	2,000
52117: Legal Services	3	3,759	2,500	518	2,000	77,000	352,000	352,000
52140: Civil Process/Paper Fees	172	-	200	179	-	-	-	-
52150: Transcription Services	106	149	-	297	300	300	300	300
52250: Cellular Phone Service	446	488	520	449	580	580	580	580
52990: Other Contractual Services	60	-	-	-	-	-	-	-
53110: Postage	1,368	1,767	1,600	1,097	1,600	1,600	1,600	1,600

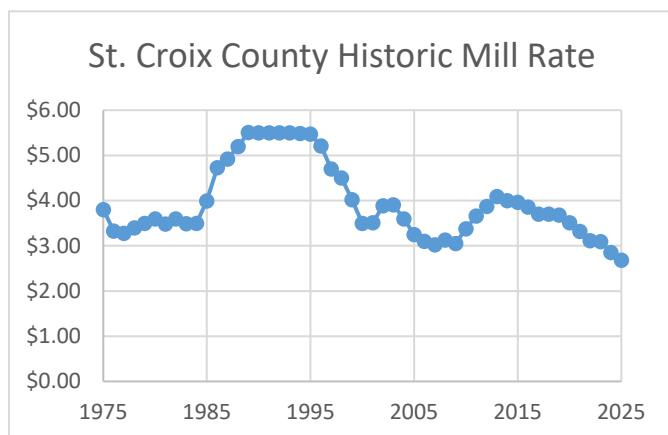
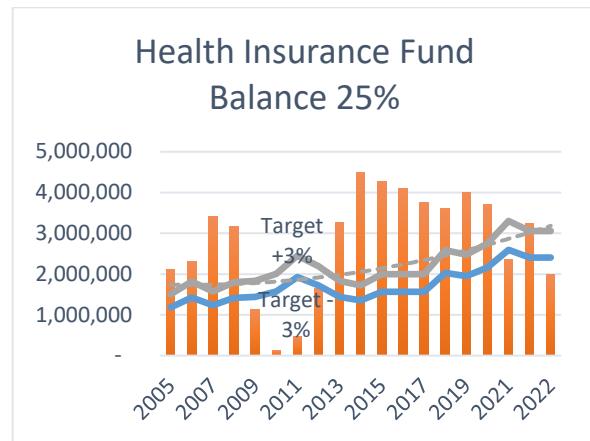
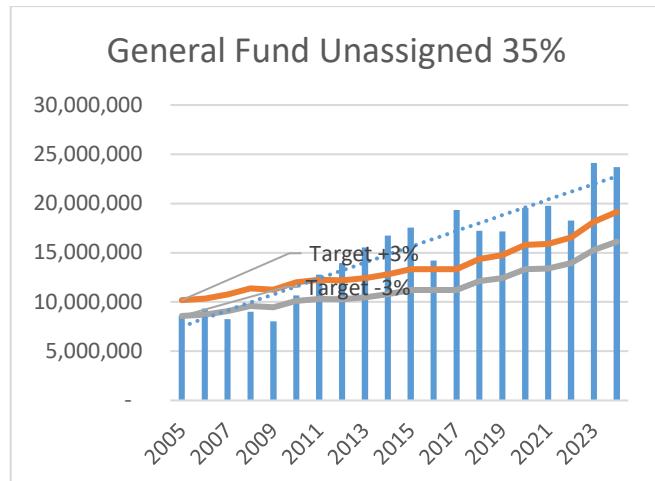
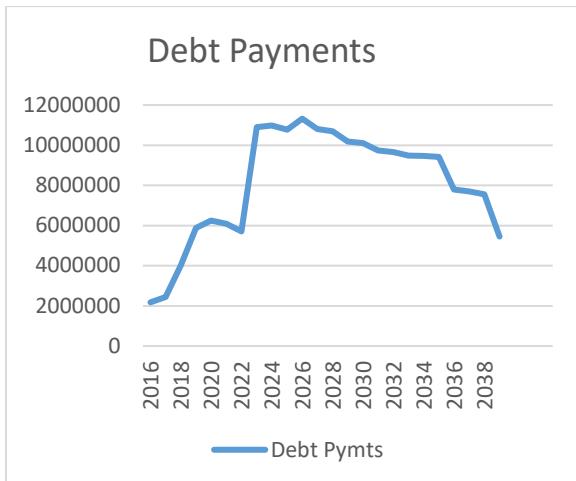
1320 - Corporation Counsel : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53120: Copy Expense	-	9	-	65	-	-	-	-
53130: Managed Print Costs - IT	1,128	961	1,200	854	1,200	1,200	1,200	1,200
53140: Tax Deed & Title Services Expense	30	-	90	30	90	90	90	90
53190: Office Supplies	381	386	500	239	500	500	500	500
53211: Law Book Publications	3,449	4,677	5,000	4,119	5,000	5,000	5,000	5,000
53240: Dues & Licenses	1,643	2,290	2,420	2,807	2,807	2,807	2,807	2,807
53250: Software Subscriptions & Renewals	5,791	12,419	15,870	7,839	14,000	25,000	25,000	25,000
53310: Employee Mileage	1,055	1,420	700	1,864	1,400	1,400	1,400	1,400
53320: Employee Lodging	130	262	500	663	500	500	500	500
53330: Employee Meal Expense	242	361	400	656	500	500	500	500
53350: Employee Other Expenses	34	20	-	-	-	-	-	-
53440: Operating Supplies	4	12	-	-	-	-	-	-
53910: Other Supplies and Expenses	55	8	-	46	-	-	-	-
53930: Software Purchased	-	2,454	-	357	-	-	-	-
53940: Equipment Purchased - Non Fixed Asset	3,449	280	-	381	-	-	-	-
55180: Liability Insurance	3,696	3,471	3,594	3,594	3,885	3,885	3,885	3,885
55210: Premiums on Surety Bonds	20	100	-	60	-	-	-	-
Operating	24,319	37,298	37,094	27,130	36,362	122,362	397,362	397,362
Total Expenses	629,552	797,367	960,417	739,080	993,445	1,095,623	1,370,623	1,403,881
Report Total	9,309	16,777	-	141,085	-	-	-	-

Mission Statement

Implement the vision of the County Board of Supervisors through leadership, support and direction of county departments.

Service and Operational Trends



Highlight of Department Activities

- Transitioned Medical Examiner from contract position to full-time employee position after a retirement of the long serving Medical Examiner.
- Government Center construction project on budget and on time for late October 2025 completion.

2026 Budget Changes

- No significant budget changes.

Budget Highlights Supporting Strategic Plan

Work Plan Item 1 Budgeting: Provide a budget with a stable tax levy rate. (At \$2.83 rate is good, with a flat tax rate, below \$2.83 is great and sets a new record low, below \$2.60 is exceptional).

Accomplished: 2025 Budget was created with a tax levy rate of \$2.69, achieving a record setting low rate, while maintaining core service levels. The County Board adopted the St. Croix tax levy on November 6, 2024, demonstrating continued fiscal discipline and taxpayer value.

Work Plan Item 2 Facilities: Finish the Government Center building project on time and on budget.

On Track: The Government Center construction remains on schedule for October 2025 completion and within budget. As of this report, \$268,000 in contingency funds remain – indicating strong fiscal oversight and successful mitigation at this advanced stage of construction.

Work Plan Item 3 Communication: Create an enhanced monthly County Administrator Report to the County Board, creating County updates outside of just the financial report.

Accomplished: A new monthly County Administrator's Report was implemented, broadening Board communications beyond finance to include operations, project updates, HR, and strategic initiatives. Feedback from the Board has been positive, with no change requests, suggesting the format is informative, efficient, and aligned with leadership needs.

Work Plan Item 4 Human Resources: Develop and implement health care cost containment strategies.

Accomplished: A new onsite health clinic opened in 2025, forming a cornerstone of our cost-containment strategy. Clinic usage is steadily increasing and is now integrated with Alithias care advocacy, helping employees access high-value, low-cost providers for follow-up care.

Plan design changes further incentivize clinic use, channeling care toward the County's most affordable option, while improving access, convenience, and health outcomes.

1410 - Administrator : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	480,139	541,156	518,988	475,739	527,939	536,281	536,281	552,342
43310: Other Federal Payment	53,275	-	-	-	-	-	-	-
43510: State General Government Grant	-	18,337	-	-	-	-	-	-
48510: Donations & Contributions	545	501	600	441	500	500	500	500
40000	533,959	559,995	519,588	476,180	528,439	536,781	536,781	552,842
51110: Salaries	263,745	278,303	286,352	224,151	303,175	309,170	309,170	318,445
51210: Wages	53,757	56,663	68,991	45,714	59,575	60,758	60,758	62,581
51220: Overtime Wages	824	1,114	950	698	1,200	1,200	1,200	1,200
51310: PTO Incentive	7,328	7,694	7,500	7,877	8,000	8,000	8,000	8,000
Total Wages	325,654	343,775	363,794	278,441	371,949	379,128	379,128	390,226
51510: Social Security	22,662	23,630	27,837	20,038	28,454	29,003	29,003	29,873
51520: Retirement-Employer Share	21,629	23,201	24,027	18,804	26,204	26,721	26,721	27,523
51530: Dental Insurance	571	873	1,281	1,102	1,983	1,983	1,983	2,082
51540: Health Insurance	67,040	53,503	59,041	49,200	60,726	60,726	60,726	63,762
51550: Disability Insurance	752	793	1,055	695	1,088	1,110	1,110	1,143
51560: Workers Compensation	3,174	3,327	3,518	2,933	3,627	3,699	3,699	3,810
51580: Life Insurance	312	322	327	347	383	387	387	399
Total Fringes	116,141	105,648	117,086	93,120	122,466	123,630	123,630	128,593
51599: Interdepartmental Wage & Fringe	(40,689)	(43,197)	(45,499)	(45,499)	(47,368)	(47,368)	(47,368)	(47,368)
Net Wage & Fringe	401,106	406,227	435,381	326,062	447,048	455,390	455,390	471,451
51910: Staff Development	235	1,084	3,500	1,090	1,500	1,500	1,500	1,500
52190: Other Professional Services	65,263	15,314	15,000	3,337	15,000	15,000	15,000	15,000
52250: Cellular Phone Service	1,084	1,143	1,200	864	1,200	1,200	1,200	1,200
53110: Postage	159	13	50	9	25	25	25	25
53120: Copy Expense	-	1	-	-	-	-	-	-
53130: Managed Print Costs - IT	1,239	1,433	1,250	359	1,500	1,500	1,500	1,500
53190: Office Supplies	7,264	2,012	1,200	993	2,000	2,000	2,000	2,000
53212: Outreach/Education	-	245	250	-	250	250	250	250
53220: Advertising/Promotion	17,964	22,242	22,500	15,375	25,000	25,000	25,000	25,000

1410 - Administrator : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53240: Dues & Licenses	1,462	1,463	2,000	1,200	1,500	1,500	1,500	1,500
53250: Software Subscriptions & Renewals	8,379	5,879	12,500	5,863	10,000	10,000	10,000	10,000
53310: Employee Mileage	1,712	1,334	1,750	2,161	1,750	1,750	1,750	1,750
53320: Employee Lodging	596	1,116	750	933	1,250	1,250	1,250	1,250
53330: Employee Meal Expense	186	352	500	225	500	500	500	500
53340: Employee Airfare	-	379	500	839	500	500	500	500
53350: Employee Other Expenses	742	274	1,000	75	1,000	1,000	1,000	1,000
53430: Provided Food Expense	-	-	150	200	150	150	150	150
53440: Operating Supplies	103	28	100	51	100	100	100	100
53910: Other Supplies and Expenses	3,439	10,888	17,500	6,232	15,000	15,000	15,000	15,000
53995: Vehicle Operating Expenses	-	-	-	32	-	-	-	-
55180: Liability Insurance	2,397	2,116	2,507	2,506	3,166	3,166	3,166	3,166
Operating	112,224	67,316	84,207	42,344	81,391	81,391	81,391	81,391
Total Expenses	513,330	473,543	519,588	368,405	528,439	536,781	536,781	552,842
Report Total	20,629	86,452	-	107,775	-	-	-	-

1535 - Self Insurance : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
48410: Insurance Recoveries	4,208,978	1,746,479	1,500,000	1,043,305	1,200,000	1,200,000	1,200,000	1,200,000
49210: Transfer from General Fund	-	1,500,000	-	-	-	-	-	-
49270: Transfer from Internal Service Fund	10,404,385	10,318,809	11,500,000	9,619,712	11,750,000	11,750,000	11,750,000	11,750,000
49271: Transfer from Internal Service Fund - Dental	-	-	400,000	375,453	450,000	450,000	450,000	450,000
40000	14,613,363	13,565,288	13,400,000	11,038,469	13,400,000	13,400,000	13,400,000	13,400,000
51325: Health & Wellness Benefit	275,324	152,161	135,000	171,063	150,000	150,000	150,000	150,000
Total Wages	275,324	152,161	135,000	171,063	150,000	150,000	150,000	150,000
51510: Social Security	9,051	9,555	-	-	-	-	-	-
51520: Retirement-Employer Share	8,174	9,007	-	-	-	-	-	-
51530: Dental Insurance	330	382	-	-	-	-	-	-
51540: Health Insurance	32,610	37,403	-	4,248	-	-	-	-
51545: HSA Liability	-	48,002	150,000	117,565	250,000	250,000	250,000	250,000
51550: Disability Insurance	280	314	-	-	-	-	-	-
51560: Workers Compensation	1,685	1,816	-	-	-	-	-	-
51580: Life Insurance	155	173	-	-	-	-	-	-
Total Fringes	52,284	106,652	150,000	121,813	250,000	250,000	250,000	250,000
51599: Interdepartmental Wage & Fringe	151,500	148,700	157,596	157,596	157,994	157,994	157,994	157,994
Net Wage & Fringe	479,109	407,513	442,596	450,471	557,994	557,994	557,994	557,994
52110: Medical and Dental Services	27,116	21,778	-	8,490	-	-	-	-
52116: Consultant Fees	71,581	75,720	75,000	77,757	80,000	80,000	80,000	80,000
52190: Other Professional Services	56,537	54,578	40,000	36,559	60,000	60,000	60,000	60,000
52990: Other Contractual Services	600	770	-	465	-	-	-	-
53190: Office Supplies	-	17	-	-	-	-	-	-
53220: Advertising/Promotion	-	-	-	642	-	-	-	-
53230: Subscriptions	3,839	-	4,000	-	-	-	-	-
53440: Operating Supplies	42	60	-	58	-	-	-	-
55190: Insurance Premium & Claim Costs	14,811,008	10,671,872	12,433,904	9,309,919	12,247,506	12,247,506	12,247,506	12,247,506
55191: Insurance Premium & Claim Costs - Dental	412,167	427,869	400,000	372,836	450,000	450,000	450,000	450,000
55910: Other Fixed Charges	4,242	4,534	4,500	4,775	4,500	4,500	4,500	4,500
Operating	15,387,132	11,257,196	12,957,404	9,811,501	12,842,006	12,842,006	12,842,006	12,842,006
Total Expenses	15,866,241	11,664,709	13,400,000	10,261,972	13,400,000	13,400,000	13,400,000	13,400,000

1535 - Self Insurance : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
Report Total		(1,252,878)	1,900,579	-	776,497	-	-	-

1538 - RHS - Retirement Health Savings : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	300,000	300,000	-	-	-	-	-	-
49310: Fund Balance Applied	-	-	150,000	-	150,000	150,000	150,000	150,000
40000	300,000	300,000	150,000	-	150,000	150,000	150,000	150,000
51280: LTSI Payout-Hourly	186,282	32,908	150,000	127,019	150,000	150,000	150,000	150,000
Total Wages	186,282	32,908	150,000	127,019	150,000	150,000	150,000	150,000
Total Fringes	-	-	-	-	-	-	-	-
Net Wage & Fringe	186,282	32,908	150,000	127,019	150,000	150,000	150,000	150,000
Operating	-	-	-	-	-	-	-	-
Total Expenses	186,282	32,908	150,000	127,019	150,000	150,000	150,000	150,000
Report Total	113,718	267,092	-	(127,019)	-	-	-	-

**1540 - Risk & Property Management/Liability Insurance : Department
Budget Overview**

	FY23 Actual Final	FY24 Actual Final	FY25 Operating Budget Adopted	FY25 November 5 YTD	FY26 Operating Budget Requested	FY26 Operating Budget Recommended	FY26 Operating Budget Adopted	FY27 Operating Budget Projected
48110: Interest Revenue	33,316	4,797	30,000	45,271	45,000	45,000	45,000	45,000
48410: Insurance Recoveries	145,462	396,100	50,000	56,844	100,000	100,000	100,000	100,000
49270: Transfer from Internal Service Fund	885,000	890,000	920,000	920,000	920,000	920,000	920,000	920,000
40000	1,063,777	1,290,897	1,000,000	1,022,115	1,065,000	1,065,000	1,065,000	1,065,000
Total Wages	-	-	-	-	-	-	-	-
Total Fringes	-	-	-	-	-	-	-	-
51599: Interdepartmental Wage & Fringe	36,201	38,439	40,574	40,574	44,294	44,294	44,294	44,294
Net Wage & Fringe	36,201	38,439	40,574	40,574	44,294	44,294	44,294	44,294
52410: Repair and Replacement	31,465	-	30,000	-	-	-	-	-
52440: Misc. Repair & Maintenance	299,690	77,226	150,000	120,058	150,000	150,000	150,000	150,000
53212: Outreach/Education	1,554	-	1,000	-	1,000	1,000	1,000	1,000
53250: Software Subscriptions & Renewals	3,131	3,225	3,000	3,386	3,000	3,000	3,000	3,000
53420: Medical Supplies	1,520	2,361	5,000	-	5,000	5,000	5,000	5,000
55190: Insurance Premium & Claim Costs	631,757	394,873	690,426	651,871	766,706	766,706	766,706	766,706
Operating	969,116	477,686	879,426	775,315	925,706	925,706	925,706	925,706
58110: New Vehicles	139,729	127,596	75,000	45,229	90,000	90,000	90,000	90,000
58130: New Computer Equipment	-	-	5,000	-	5,000	5,000	5,000	5,000
58000: Capital Outlay	139,729	127,596	80,000	45,229	95,000	95,000	95,000	95,000
Total Expenses	1,145,046	643,720	1,000,000	861,117	1,065,000	1,065,000	1,065,000	1,065,000
Report Total	(81,269)	647,177	-	160,997	-	-	-	-

1545 - Workers Compensation : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
48410: Insurance Recoveries	1,494	-	-	-	-	-	-	-
49270: Transfer from Internal Service Fund	602,538	634,356	650,000	578,303	650,000	650,000	650,000	650,000
40000	604,032	634,356	650,000	578,303	650,000	650,000	650,000	650,000
Total Wages	-	-	-	-	-	-	-	-
Total Fringes	-	-	-	-	-	-	-	-
51599: Interdepartmental Wage & Fringe	22,106	23,470	24,730	24,730	35,994	35,994	35,994	35,994
Net Wage & Fringe	22,106	23,470	24,730	24,730	35,994	35,994	35,994	35,994
52190: Other Professional Services	585	815	1,000	634	1,000	1,000	1,000	1,000
52990: Other Contractual Services	60,000	60,000	60,000	60,000	30,000	30,000	30,000	30,000
55190: Insurance Premium & Claim Costs	550,104	362,491	564,270	218,209	583,006	583,006	583,006	583,006
Operating	610,689	423,307	625,270	278,843	614,006	614,006	614,006	614,006
Total Expenses	632,795	446,777	650,000	303,573	650,000	650,000	650,000	650,000
Report Total	(28,763)	187,580	-	274,730	-	-	-	-

Mission Statement

It is the mission of the St. Croix County Clerk's office to provide prompt, courteous service to the public and other units of government in all aspects of the office's responsibilities. As public servants, we strive to uphold those responsibilities as set forth in Wisconsin State Statutes and county governance.

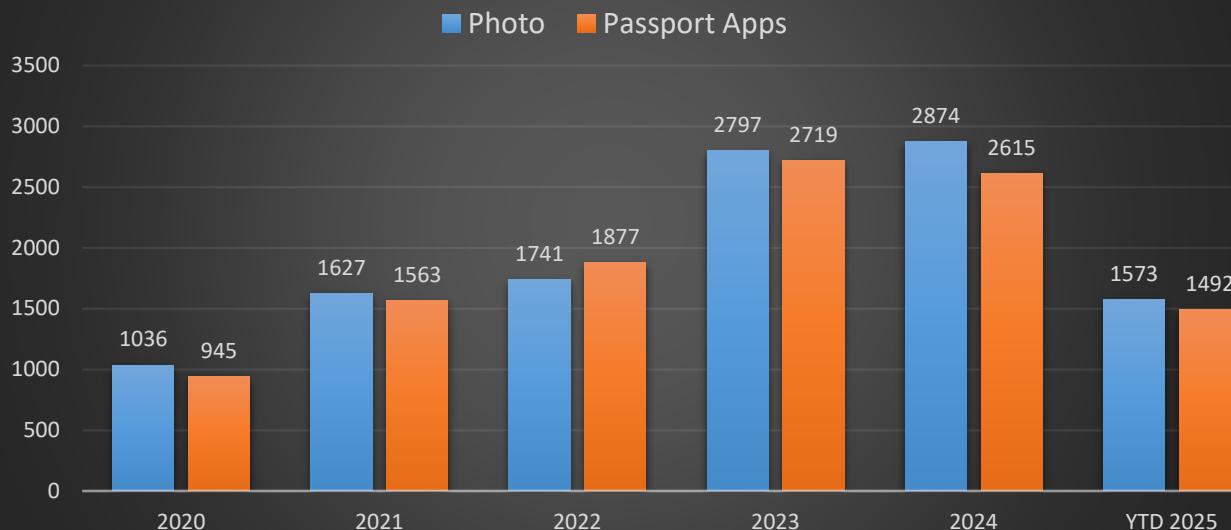
Service and Operational Trends

Marriage Licenses & Waivers



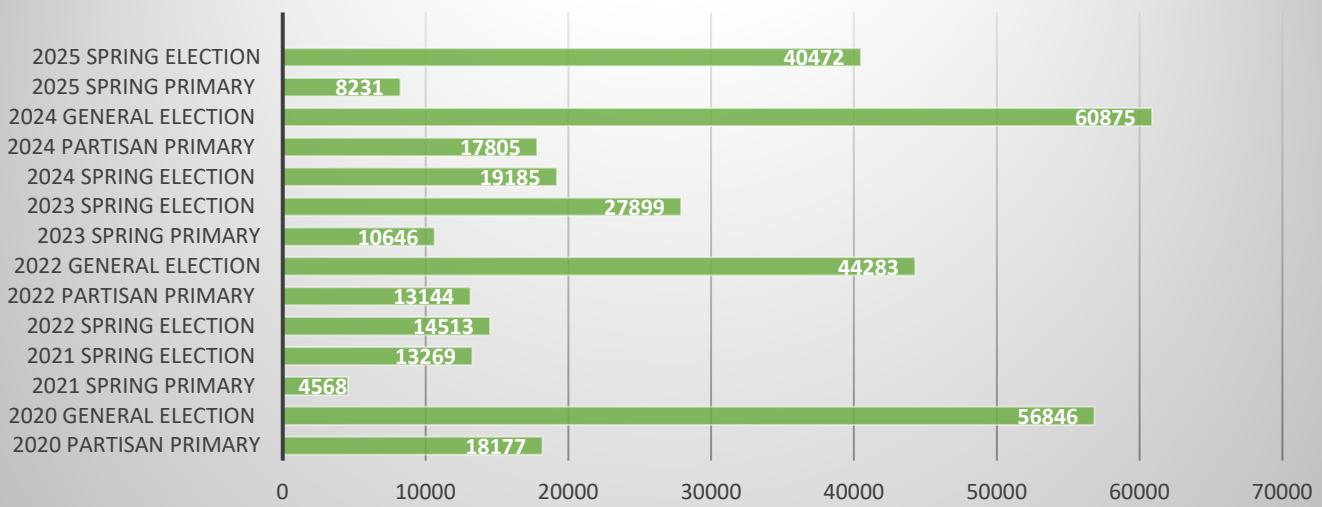
- Marriage License Fee - \$100.00 (\$55.00 retained). Total \$40,538
- Marriage License Fee- Due State - \$25.00 - \$18,425
- Marriage License Fee- Family Court Services Expenses (Wis. Stat. 767.405) \$20.00- Total \$14,740
- Waiver of waiting period - \$10.00 (Retained). \$2,170

Photos and Passport Applications



- Passport Application Fee - \$35.00 (Retained). Total \$91,525
- Passport Photo Fee - \$10.00 (Retained). Total \$28,740

Voter Turnout



2024 Highlight of Department Activities

- Election Administration – The County Clerk’s office along with 35 municipal clerks and the countless number of poll workers successfully administered the largest election in county history with the 2024 General.
- Marriage Licenses – Marriage licenses numbers continue to increase year to year. We did increase the waiver fee in 2025 from \$10.00 to \$20.00.
- Passport Applications / Photos. In 2024 there was a slight dip in passport applications, but an increase in photos. 2025 is trending in the same direction. The passport photo fee was increased in 2025 from \$10.00 to \$15.00.
- Dog License Distribution
- County Board Administration
- Sale of Tax Deed Property. In 2024 the County Clerk’s office facilitated the sale of 16 tax deed properties; mostly to adjacent property owners or property management companies.
- Many other duties

2026 Budget Changes

- County Board/Committees – Possible slight increase – depending on outcome of upcoming resolution to increase per diem and salaries.
- County Clerk – Slight increase due to increase in interpreter services, cost of postage and print costs.
- Elections – Increased – 2026 will be a busy election year. The county will most likely have four elections as compared to two spring elections in 2025.
- Dog Licenses – No change – “in and out” account.

Budget Highlights Supporting Strategic Plan

- Conservative budgets
- Ongoing records management
- Professional public service

**1110 - County Board & Committees/Commissions : Department
Budget Overview**

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	159,763	161,749	155,935	142,940	187,306	192,946	192,946	193,717
43310: Other Federal Payment	-	25,431	-	-	-	-	-	-
40000	159,763	187,180	155,935	142,940	187,306	192,946	192,946	193,717
51110: Salaries	12,549	13,918	13,697	9,849	13,697	16,900	16,900	17,407
51210: Wages	2,912	2,753	6,656	2,015	6,656	6,656	6,656	6,856
Total Wages	15,461	16,671	20,353	11,864	20,353	23,556	23,556	24,263
51410: County Board Per Diem	15,038	17,011	20,000	14,251	30,000	30,000	30,000	30,000
51420: Committee Per Diem	42,009	41,814	50,000	28,167	70,000	70,000	70,000	70,000
51510: Social Security	303	228	1,557	234	1,557	1,802	1,802	1,856
51550: Disability Insurance	-	-	61	-	61	71	71	73
51560: Workers Compensation	38	30	204	32	204	236	236	243
51580: Life Insurance	-	-	26	-	26	31	31	32
Total Fringes	57,389	59,083	71,848	42,685	101,848	102,139	102,139	102,203
Net Wage & Fringe	72,850	75,754	92,201	54,549	122,201	125,695	125,695	126,466
51910: Staff Development	6,498	3,742	4,000	3,416	4,000	4,000	4,000	4,000
52190: Other Professional Services	60	236	240	20	240	240	240	240
52250: Cellular Phone Service	800	542	600	407	600	600	600	600
53110: Postage	935	1,020	1,020	758	1,020	1,020	1,020	1,020
53130: Managed Print Costs - IT	193	252	900	122	900	900	900	900
53190: Office Supplies	99	200	1,000	-	1,000	1,000	1,000	1,000
53210: Publications & Printing	1,858	1,861	2,500	2,133	2,500	2,500	2,500	2,500
53230: Subscriptions	40	-	300	-	300	300	300	300
53240: Dues & Licenses	12,676	1,569	13,500	12,881	13,500	15,646	15,646	15,646
53250: Software Subscriptions & Renewals	21,996	47,427	20,000	15,192	20,000	20,000	20,000	20,000
53310: Employee Mileage	13,817	12,612	14,000	9,164	14,000	14,000	14,000	14,000
53320: Employee Lodging	2,665	4,672	3,000	3,018	3,000	3,000	3,000	3,000
53330: Employee Meal Expense	-	-	200	-	200	200	200	200
53430: Provided Food Expense	1,559	3,537	1,500	1,728	3,000	3,000	3,000	3,000
55180: Liability Insurance	872	859	974	974	845	845	845	845

**1110 - County Board & Committees/Commissions : Department
Budget Overview**

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
Operating	64,068	78,529	63,734	49,811	65,105	67,251	67,251	67,251
Total Expenses	136,918	154,284	155,935	104,360	187,306	192,946	192,946	193,717
Report Total	22,845	32,896	-	38,580	-	-	-	-

1420 - County Clerk : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	206,246	219,406	237,353	217,574	265,812	267,135	267,135	281,897
46110: Clerk's Fees	177,170	177,753	175,000	164,107	180,000	185,000	185,000	185,000
40000	383,416	397,159	412,353	381,681	445,812	452,135	452,135	466,897
51110: Salaries	80,642	82,999	97,855	75,528	99,798	99,798	99,798	102,792
51210: Wages	149,858	156,336	163,035	112,282	169,833	173,213	173,213	178,409
51220: Overtime Wages	1,327	2,899	1,500	1,230	2,500	2,500	2,500	2,500
51240: PTO Pay-Hourly	8,982	-	-	5,366	-	-	-	-
51310: PTO Incentive	968	1,008	1,000	1,033	1,000	1,000	1,000	1,000
Total Wages	241,777	243,242	263,390	195,438	273,131	276,511	276,511	284,702
51510: Social Security	17,301	17,247	20,151	13,769	20,895	21,153	21,153	21,788
51520: Retirement-Employer Share	15,719	16,722	18,237	13,138	19,344	19,587	19,587	20,175
51530: Dental Insurance	841	928	1,484	1,160	2,820	2,820	2,820	2,961
51540: Health Insurance	66,304	75,964	83,857	69,312	102,088	102,088	102,088	107,192
51550: Disability Insurance	542	572	775	453	809	819	819	844
51560: Workers Compensation	2,006	2,003	2,180	1,787	2,272	2,297	2,297	2,366
51580: Life Insurance	303	318	336	263	351	355	355	366
Total Fringes	103,017	113,753	127,019	99,882	148,577	149,119	149,119	155,691
Net Wage & Fringe	344,794	356,996	390,409	295,320	421,708	425,631	425,631	440,393
51910: Staff Development	-	-	250	105	250	250	250	250
52122: Interpreter Services	-	-	-	40	500	500	500	500
52190: Other Professional Services	-	30	50	945	50	50	50	50
52440: Misc. Repair & Maintenance	598	-	1,000	17	1,000	1,000	1,000	1,000
52920: Computer Repair	232	-	-	14	-	-	-	-
53110: Postage	6,543	6,581	7,000	16,310	7,000	7,000	7,000	7,000
53130: Managed Print Costs - IT	1,885	2,323	2,200	2,397	3,200	3,200	3,200	3,200
53190: Office Supplies	2,415	3,014	2,500	1,667	2,500	2,500	2,500	2,500
53210: Publications & Printing	954	1,465	1,000	876	1,000	1,000	1,000	1,000
53230: Subscriptions	127	180	130	125	130	130	130	130
53240: Dues & Licenses	125	250	125	-	175	175	175	175

1420 - County Clerk : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53250: Software Subscriptions & Renewals	-	333	-	147	150	150	150	150
53310: Employee Mileage	49	-	250	-	250	250	250	250
53320: Employee Lodging	-	-	500	(100)	500	500	500	500
53330: Employee Meal Expense	-	-	250	-	250	250	250	250
53350: Employee Other Expenses	-	-	100	-	100	100	100	100
53430: Provided Food Expense	42	95	-	-	-	-	-	-
53440: Operating Supplies	4,847	5,494	4,600	4,081	4,600	7,000	7,000	7,000
53910: Other Supplies and Expenses	-	-	-	49	-	-	-	-
53920: Cell Phones & Accessories	-	166	-	-	-	-	-	-
53930: Software Purchased	-	-	-	209	200	200	200	200
55180: Liability Insurance	1,860	1,839	1,989	1,989	2,249	2,249	2,249	2,249
Operating	19,678	21,770	21,944	28,871	24,104	26,504	26,504	26,504
Total Expenses	364,472	378,765	412,353	324,191	445,812	452,135	452,135	466,897
Report Total	18,945	18,394	-	57,490	-	-	-	-

1421 - County Clerk Dog Fund : Department Budget Overview

	FY23 Actual Final	FY24 Actual Final	FY25 Operating Budget Adopted	FY25 November 5 YTD	FY26 Operating Budget Requested	FY26 Operating Budget Recommended	FY26 Operating Budget Adopted	FY27 Operating Budget Projected
46110: Clerk's Fees	21,373	21,422	20,000	21,105	20,000	20,000	20,000	20,000
40000	21,373	21,422	20,000	21,105	20,000	20,000	20,000	20,000
<hr/>								
Total Wages								
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Total Fringes								
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Net Wage & Fringe								
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53130: Managed Print Costs - IT	35	200	200	-	200	200	200	200
53210: Publications & Printing	98	102	200	97	200	200	200	200
53440: Operating Supplies	1,002	1,337	1,100	1,102	1,100	1,100	1,100	1,100
53915: Dog License	21,070	17,980	18,500	17,486	18,500	18,500	18,500	18,500
Operating	22,205	19,618	20,000	18,685	20,000	20,000	20,000	20,000
Total Expenses	22,205	19,618	20,000	18,685	20,000	20,000	20,000	20,000
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Report Total	(832)	1,803	-	2,420	-	-	-	-

1440 - Elections : Department Budget Overview

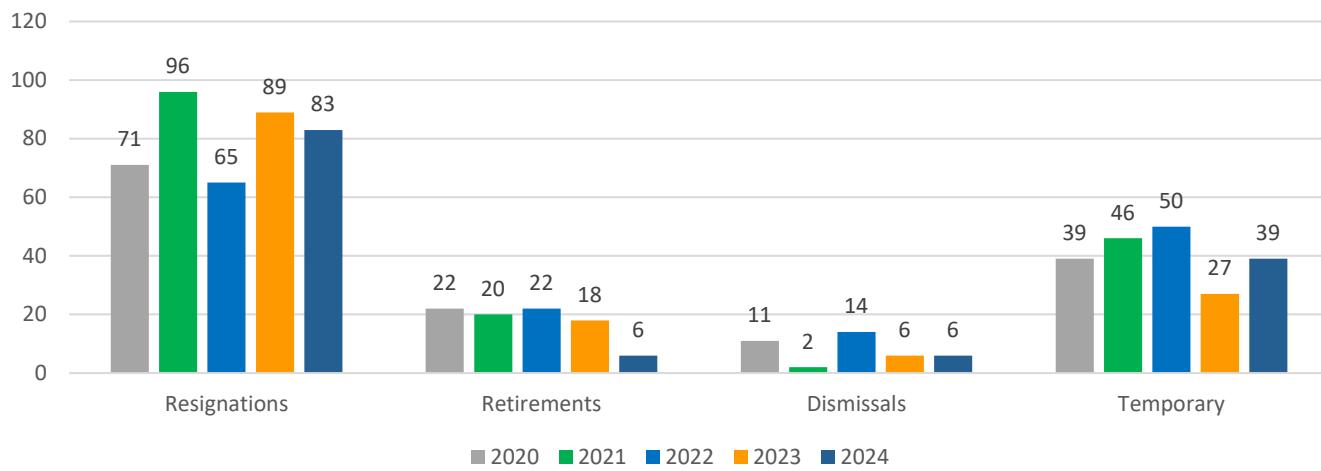
	FY23 Actual Final	FY24 Actual Final	FY25 Operating Budget Adopted	FY25 November 5 YTD	FY26 Operating Budget Requested	FY26 Operating Budget Recommended	FY26 Operating Budget Adopted	FY27 Operating Budget Projected
41110: General Property Taxes	45,610	106,500	59,050	54,129	85,500	85,500	85,500	85,500
47410: General Government Support Cty Depts	24,000	18,600	20,000	26,597	24,000	24,000	24,000	24,000
40000	69,610	125,100	79,050	80,726	109,500	109,500	109,500	109,500
Total Wages	-	-	-	-	-	-	-	-
Total Fringes	-	-	-	-	-	-	-	-
Net Wage & Fringe	-	-	-	-	-	-	-	-
52190: Other Professional Services	300	600	450	300	600	600	600	600
53110: Postage	1	-	200	-	200	200	200	200
53130: Managed Print Costs - IT	507	764	1,000	252	1,000	1,000	1,000	1,000
53190: Office Supplies	1,491	1,126	5,000	1,153	5,000	5,000	5,000	5,000
53210: Publications & Printing	15,088	37,981	25,000	38,207	35,000	35,000	35,000	35,000
53310: Employee Mileage	262	821	300	558	600	600	600	600
53330: Employee Meal Expense	-	79	100	-	100	100	100	100
53430: Provided Food Expense	148	39	-	130	-	-	-	-
53440: Operating Supplies	46,690	74,294	45,000	14,077	65,000	65,000	65,000	65,000
53910: Other Supplies and Expenses	438	90	2,000	-	2,000	2,000	2,000	2,000
Operating	64,924	115,795	79,050	54,678	109,500	109,500	109,500	109,500
Total Expenses	64,924	115,795	79,050	54,678	109,500	109,500	109,500	109,500
Report Total	4,686	9,305	-	26,049	-	-	-	-

Mission Statement

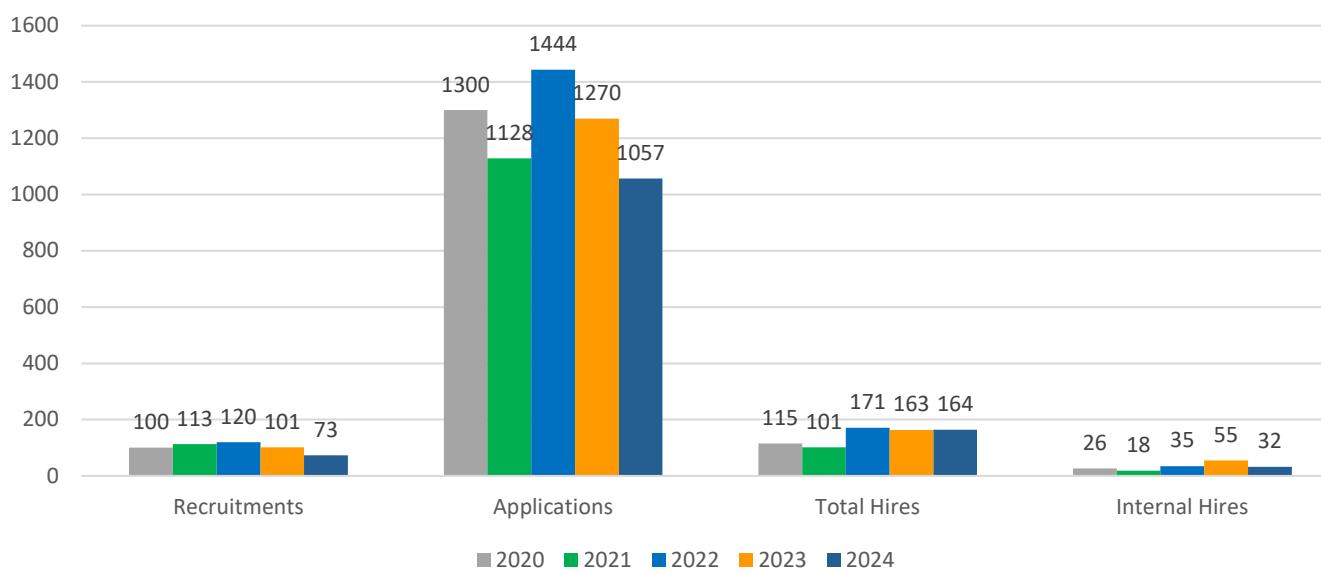
To provide leadership and guidance in the development, implementation, and equitable administration of policies and practices, which add value to St. Croix County and its employees, elected officials and department heads. The Human Resources Department strives for improved employee welfare, empowerment, growth, and retention, while assuring compliance with County policies, labor contracts, and all other federal and state personnel management regulations.

Service and Operational Trends

Employee Terminations



Recruitment/Hiring



Highlight of Department Activities

The Human Resources Department plays a critical role in supporting the County's mission. Key activities include:

- **Employee Recruitment and Retention:** Enhancing recruitment efforts to attract a diverse and talented workforce, ensuring competitive compensation, and improving career advancement opportunities.
- **Training & Development:** Offering comprehensive training programs to improve employee performance, comply with regulations, and enhance the culture.
- **Policy Development & Compliance:** Ensuring all HR policies comply with state and federal regulations.
- **Employee Relations:** Promoting a positive work environment through effective communication, conflict resolution, and employee engagement activities.
- **Performance Management:** Managing the performance management system and training supervisors on setting clear expectations, providing regular feedback, and supporting employee growth and development.
- **Benefits Administration:** Efficiently managing employee benefits programs, ensuring employees are well-informed and able to access the benefits they need.
- **ERP/HRIS Development:** Testing updates and implementing new features to enhance the County's Enterprise Resource Planning and Human Resources Information System to improve data management, streamline HR processes, and provide better service to employees.

2026 Budget Changes

- New Comp Analysis system \$26,500/year – reallocating existing funds/savings.

Budget Highlights Supporting Strategic Plan

Investment in Competitive Compensation and Benefits

- The budget includes increases in salaries and wages to maintain market competitiveness, promote equity, and support retention efforts. The continued allocation for TrueComp funding ensures compensation remains aligned with job market trends and internal equity evaluations.
- The HR Department will continue leveraging the Benefits Analyst role to advance benefits education, outreach, and healthcare consumerism, contributing to cost management for both the County and employees.

Enhanced Employee Well-being & Resiliency

- Funds are earmarked to support comprehensive wellness and mental health resources, including stress management programs and employee assistance initiatives, recognizing the critical link between employee well-being and service excellence.

Technology-Driven Process Improvement

- Investments will support the deployment of HR technologies to improve process efficiency, reduce administrative burden, and enhance service delivery across County departments.
- This includes continued enhancements in the ERP system to streamline HR operations, performance management, and workforce analytics.

Recruitment Innovation and Workforce Development

- The HR Department is dedicating resources to bolster recruitment initiatives, such as active sourcing strategies, expanded social media outreach, and creative marketing of County employment opportunities.
- Funding is provided for training and professional development programs, ensuring that employees at all levels have access to learning opportunities that drive career growth and service quality improvements.

Retention and Engagement Strategies

- Continued focus on orientation, onboarding, and career pathing initiatives to create a cohesive County culture that fosters long-term employee engagement and satisfaction.
- Policies promoting work/life balance and flexibility will be further refined, enhancing the County's appeal as an employer of choice.

Expansion of In-House Training & Leadership Development

- A significant addition to the HR Department is the Training & Development Specialist, who focuses on delivering targeted leadership training and internal development opportunities.
- This role has successfully reduced outsourced costs for safety training, bringing these programs in-house while ensuring consistency and alignment with County values and standards.
- By providing leadership pathways and professional growth opportunities internally, the HR Department is actively enhancing employee retention by fostering a workforce that feels well-supported, valued, and prepared for advancement.

Policy and Procedure Modernization

- The budget supports ongoing reviews and updates to HR policies and procedures to ensure clarity, relevance, and alignment with evolving workforce needs and regulatory requirements. These updates also aim to support innovative HR practices that facilitate both recruitment and retention.

Through intentional investments in compensation, well-being, technology, leadership development, talent acquisition, and workforce sustainability, the HR budget reinforces the County's commitment to building a skilled, engaged, and resilient workforce prepared to serve the community effectively.

1430 - Human Resources : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	607,033	551,792	621,340	569,562	646,643	658,967	658,967	682,848
46910: Other Public Charges for Services	26	-	-	-	-	-	-	-
40000	607,059	551,792	621,340	569,562	646,643	658,967	658,967	682,848
51110: Salaries	417,205	369,733	542,509	346,808	546,318	557,131	557,131	573,845
51140: PTO Pay-Salaried	-	3,306	-	-	-	-	-	-
51210: Wages	415	57,578	-	57,714	-	-	-	-
51310: PTO Incentive	2,630	-	-	1,901	2,000	2,000	2,000	2,000
Total Wages	420,251	430,617	542,509	406,423	548,318	559,131	559,131	575,845
51510: Social Security	30,898	32,479	41,502	29,658	41,946	42,774	42,774	44,057
51520: Retirement-Employer Share	28,285	27,405	37,704	26,478	39,335	40,113	40,113	41,317
51530: Dental Insurance	570	579	1,540	1,025	2,577	2,577	2,577	2,706
51540: Health Insurance	66,430	40,388	68,449	56,257	86,248	86,248	86,248	90,560
51550: Disability Insurance	1,008	873	1,611	893	1,639	1,671	1,671	1,722
51560: Workers Compensation	4,216	4,240	5,371	4,342	5,463	5,571	5,571	5,738
51580: Life Insurance	549	465	668	517	710	724	724	746
Total Fringes	131,956	106,429	156,846	119,170	177,918	179,679	179,679	186,846
51599: Interdepartmental Wage & Fringe	(131,000)	(127,751)	(158,472)	(158,471)	(170,659)	(170,659)	(170,659)	(170,659)
Net Wage & Fringe	421,206	409,294	540,883	367,122	555,577	568,151	568,151	592,032
51910: Staff Development	6,549	1,154	6,000	1,103	6,000	6,000	6,000	6,000
52116: Consultant Fees	15,250	-	5,000	-	1,000	1,000	1,000	1,000
52125: Purchased Services	9,010	12,400	12,000	49,847	39,000	39,000	39,000	39,000
52190: Other Professional Services	18,761	14,853	25,000	15,223	13,500	13,500	13,500	13,500
52250: Cellular Phone Service	446	495	600	457	600	600	600	600
52990: Other Contractual Services	14,774	11,575	15,000	9,360	13,700	13,700	13,700	13,700
53110: Postage	228	141	500	121	500	250	250	250
53130: Managed Print Costs - IT	408	315	1,000	210	500	500	500	500
53190: Office Supplies	190	253	400	82	400	400	400	400
53220: Advertising/Promotion	-	182	1,500	124	1,000	1,000	1,000	1,000
53230: Subscriptions	3,586	424	500	-	500	500	500	500
53240: Dues & Licenses	455	1,263	1,000	-	1,000	1,000	1,000	1,000

1430 - Human Resources : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53250: Software Subscriptions & Renewals	1,512	2,674	3,000	3,096	3,800	3,800	3,800	3,800
53310: Employee Mileage	713	85	500	578	500	750	750	750
53320: Employee Lodging	210	-	1,000	232	1,000	1,000	1,000	1,000
53330: Employee Meal Expense	-	-	250	67	250	250	250	250
53340: Employee Airfare	-	-	750	-	750	750	750	750
53350: Employee Other Expenses	517	112	1,000	-	1,000	750	750	750
53430: Provided Food Expense	33	-	-	-	-	-	-	-
53440: Operating Supplies	-	67	500	1,997	1,000	1,000	1,000	1,000
53910: Other Supplies and Expenses	-	481	500	-	500	500	500	500
53940: Equipment Purchased - Non Fixed Asset	26	2,583	1,500	-	1,500	1,500	1,500	1,500
55180: Liability Insurance	2,992	2,698	2,957	2,957	3,066	3,066	3,066	3,066
Operating	75,661	51,755	80,457	85,454	91,066	90,816	90,816	90,816
Total Expenses	496,867	461,049	621,340	452,576	646,643	658,967	658,967	682,848
Report Total	110,192	90,743	-	116,985	-	-	-	-

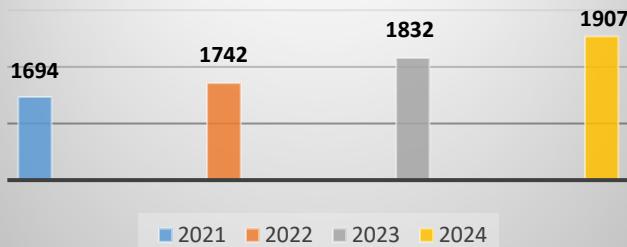
Mission Statement

To partner with County departments, state and local agencies to plan, implement and support the technological needs of the County and its citizens while providing a comprehensive, secure, sustainable and highly available computing environment.

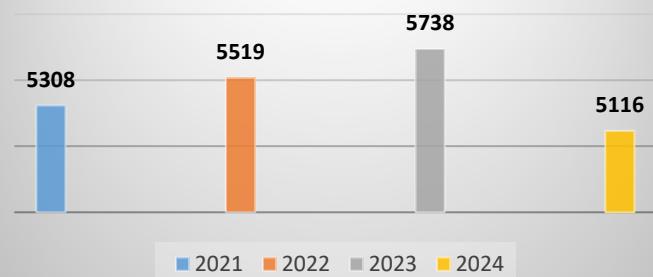
Service and Operational Trends

End-User Devices

(Computers, laptops, tablets, telephones, hot spots, etc.)



Helpdesk Tickets



Managed Storage (Terabyte)



Ticketed Staff Hours Assisting Users



Highlight of Department Activities

- Expanded security awareness training program for end-users
- Replaced data storage system to accommodate backup and retention requirements
- Assisted in the successful commissioning of new Government Center offices
- Moved IT infrastructure to new data center
- Implemented user and data auditing tools
- Replaced mobile device management system
- Implemented multi-factor authentication
- Implemented AI policy and training
- Replaced wireless infrastructure throughout County

2026 Budget Changes

- Reallocated funds to offset some annual software licensing price increases.

Budget Highlights Supporting Strategic Plan

- We continually seek opportunities to reduce the cost of IT without sacrificing security or customer service

1450 - Information Technology : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	2,696,866	2,739,353	2,697,446	2,472,659	2,743,235	2,769,692	2,769,692	2,823,352
47310: General Government Other Local Gov	8,882	9,472	8,000	11,410	8,000	8,000	8,000	8,000
47410: General Government Support Cty Depts	-	-	103,800	103,800	103,800	115,000	115,000	115,000
48310: Property Sales Revenue	43	3,020	2,500	7,551	2,500	2,500	2,500	2,500
40000	2,705,791	2,751,845	2,811,746	2,595,420	2,857,535	2,895,192	2,895,192	2,948,852
51110: Salaries	608,687	650,597	668,084	563,752	765,635	780,830	780,830	804,255
51210: Wages	410,105	429,884	440,050	289,471	367,791	375,091	375,091	386,344
51220: Overtime Wages	175	163	1,000	57	500	500	500	500
51230: On-Call Wages	12,808	12,961	13,500	10,138	13,000	13,000	13,000	13,000
51240: PTO Pay-Hourly	-	-	-	4,668	-	-	-	-
51310: PTO Incentive	7,355	5,555	6,500	5,682	6,000	6,000	6,000	6,000
Total Wages	1,039,129	1,099,159	1,129,134	873,768	1,152,925	1,175,421	1,175,421	1,210,099
51510: Social Security	74,628	79,642	86,395	61,600	88,199	89,920	89,920	92,617
51520: Retirement-Employer Share	69,928	75,498	78,033	60,008	82,579	84,198	84,198	86,724
51530: Dental Insurance	3,204	3,175	4,564	3,690	6,523	6,523	6,523	6,849
51540: Health Insurance	258,996	241,621	266,978	211,425	258,744	258,744	258,744	271,681
51550: Disability Insurance	2,419	2,577	3,291	2,218	3,400	3,468	3,468	3,572
51560: Workers Compensation	10,256	10,836	10,972	9,443	11,334	11,559	11,559	11,906
51580: Life Insurance	1,301	1,381	1,366	1,285	1,473	1,501	1,501	1,546
Total Fringes	420,732	414,730	451,599	349,669	452,252	455,912	455,912	474,895
Net Wage & Fringe	1,459,862	1,513,890	1,580,733	1,223,436	1,605,177	1,631,334	1,631,334	1,684,994
51910: Staff Development	11,982	9,868	15,000	3,479	5,000	5,000	5,000	5,000
52125: Purchased Services	53,979	54,017	65,000	64,151	65,000	65,000	65,000	65,000
52190: Other Professional Services	41,824	45,064	40,000	5,800	50,000	50,000	50,000	50,000
52240: Telephone/Dictaphone	82,486	78,747	81,000	67,017	81,000	81,000	81,000	81,000
52250: Cellular Phone Service	4,557	(2,758)	5,000	6,755	5,000	5,000	5,000	5,000
52430: Building Maintenance	-	-	-	61	-	-	-	-
53110: Postage	-	166	100	41	100	100	100	100
53130: Managed Print Costs - IT	1,028	8,215	500	9,261	500	500	500	500
53190: Office Supplies	195	366	500	237	500	500	500	500

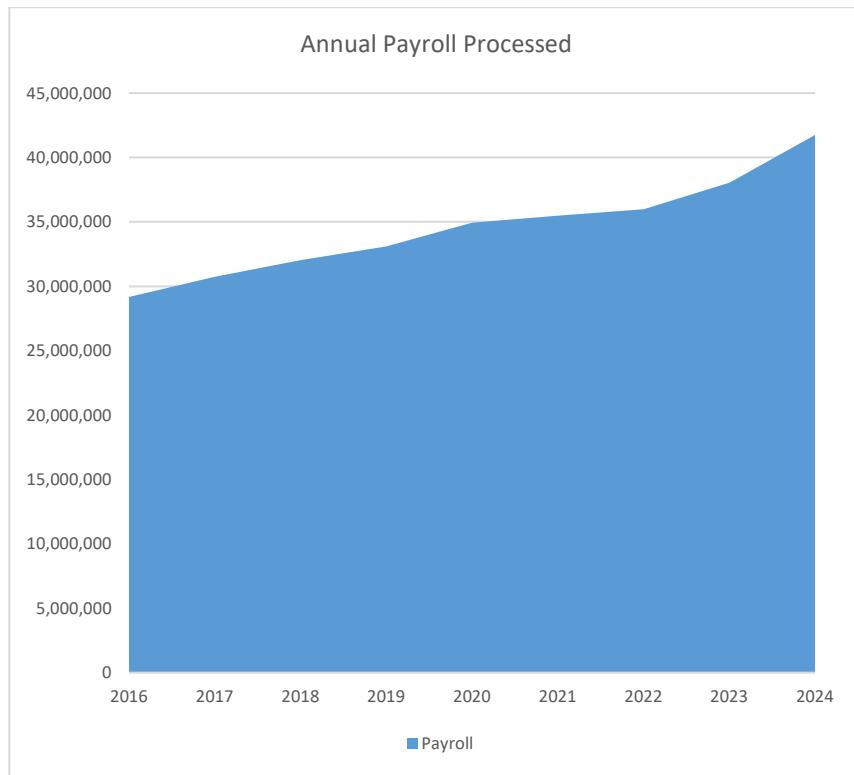
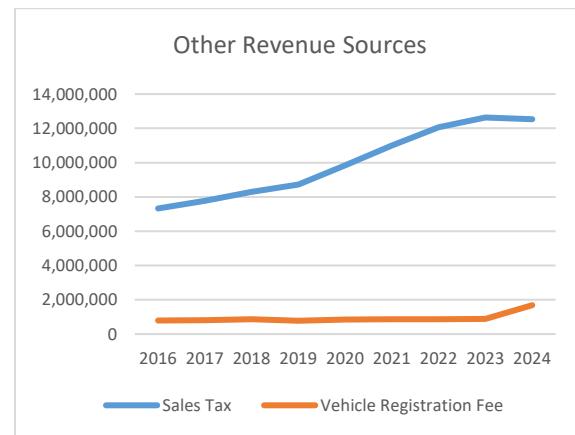
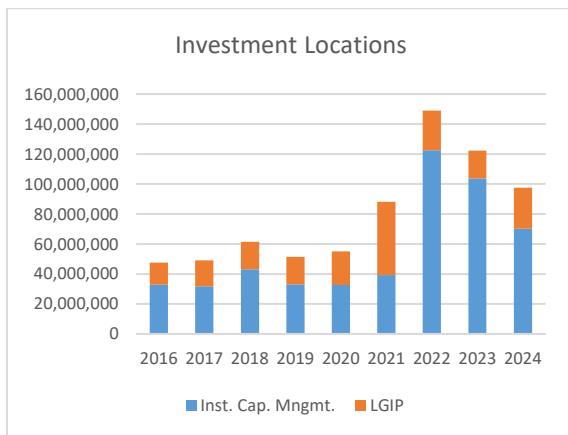
1450 - Information Technology : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53212: Outreach/Education	-	25	-	-	-	-	-	-
53230: Subscriptions	-	-	400	200	400	400	400	400
53240: Dues & Licenses	300	-	250	-	250	250	250	250
53250: Software Subscriptions & Renewals	772,657	752,200	818,000	723,957	836,000	821,000	821,000	821,000
53310: Employee Mileage	994	1,837	1,000	1,475	2,000	2,000	2,000	2,000
53320: Employee Lodging	-	-	-	373	-	-	-	-
53330: Employee Meal Expense	-	-	-	179	-	-	-	-
53350: Employee Other Expenses	-	-	300	-	300	300	300	300
53440: Operating Supplies	696	1,353	1,000	1,488	1,000	1,000	1,000	1,000
53470: Fuel Expenses	-	754	300	66	300	300	300	300
53490: Other Operating Supplies	-	214	-	208	-	-	-	-
53510: Repair and Maintenance Supplies	49	-	-	-	-	-	-	-
53910: Other Supplies and Expenses	470	10	-	15	-	-	-	-
53930: Software Purchased	46	60	3,500	-	3,500	-	-	-
53940: Equipment Purchased - Non Fixed Asset	231,015	234,054	185,000	197,054	185,000	215,000	215,000	215,000
53995: Vehicle Operating Expenses	115	-	-	33	-	-	-	-
55180: Liability Insurance	13,139	13,825	14,163	14,163	16,508	16,508	16,508	16,508
55310: Rents and Leases	-	2,496	-	-	-	-	-	-
Operating	1,215,531	1,200,512	1,231,013	1,096,013	1,252,358	1,263,858	1,263,858	1,263,858
Total Expenses	2,675,393	2,714,401	2,811,746	2,319,449	2,857,535	2,895,192	2,895,192	2,948,852
Report Total	30,398	37,444	-	275,971	-	-	-	-

Mission Statement

The Finance Department provides a centralized financial management system for general County government, providing the County Administrator and County Board with financial data and recommendations that contribute to the making of informed financial decisions for St. Croix County.

Service and Operational Trends



Highlight of Department Activities

- We continue to work on improvements to our ERP system to help us operate more efficiently.
- We will continue to convert suppliers to credit card or ACH payments to further reduce the number of paper checks and reduce the risk of fraud.
- Accounts receivable staff billed out approximately \$25 million dollars
- Payroll staff processed over \$38 million dollars of payroll and prepared and sent out 866 W-2's.

2026 Budget Changes

- Increasing the accounting services by \$5K due to rising audit costs
- No major changes to the Finance budget.

Budget Highlights Supporting Strategic Plan

- Evaluating and prioritizing County Services – The Finance Department will be assisting with any financial analysis needed in the review of County services.
- Maintaining and providing for future infrastructure – The Finance Department assist with financial projections of CIP projects and supports the annual development of the CIP Plan.
- Achieving financial stability – The Finance Department invest County funds that are a revenue source for the County. The Department also provides financial reports to all the other departments to assist them with analyzing and making sound financial decisions.

1510 - Finance : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	638,304	637,877	659,214	604,280	699,661	708,595	708,595	731,270
48610: Miscellaneous Revenue	30	60	100	45	100	100	100	100
48810: Rebates	13,049	12,336	15,000	12,581	17,500	17,500	17,500	17,500
40000	651,383	650,273	674,314	616,906	717,261	726,195	726,195	748,870
51110: Salaries	163,738	181,336	200,890	156,919	205,913	209,998	209,998	216,298
51210: Wages	196,263	208,617	227,054	154,694	233,298	237,914	237,914	245,051
51220: Overtime Wages	-	14	-	76	-	-	-	-
51240: PTO Pay-Hourly	1,001	-	-	1,439	-	-	-	-
51310: PTO Incentive	-	3,997	4,000	4,090	4,000	4,000	4,000	4,000
Total Wages	361,002	393,964	431,944	317,218	443,210	451,912	451,912	465,349
51510: Social Security	26,160	28,681	33,047	22,252	33,906	34,571	34,571	35,608
51520: Retirement-Employer Share	24,390	26,921	29,742	21,662	31,623	32,250	32,250	33,217
51530: Dental Insurance	1,591	1,586	2,282	2,017	3,859	3,515	3,515	3,691
51540: Health Insurance	111,770	112,136	124,081	115,808	153,131	137,292	137,292	144,156
51550: Disability Insurance	853	855	1,271	803	1,318	1,344	1,344	1,384
51560: Workers Compensation	3,588	3,816	4,237	3,417	4,392	4,479	4,479	4,613
51580: Life Insurance	456	475	528	466	571	582	582	600
Total Fringes	168,808	174,469	195,188	166,425	228,800	214,033	214,033	223,270
51599: Interdepartmental Wage & Fringe	(43,129)	(42,260)	(43,973)	(45,337)	(48,979)	(48,979)	(48,979)	(48,979)
Net Wage & Fringe	486,681	526,173	583,159	438,307	623,031	616,965	616,965	639,640
51910: Staff Development	764	595	3,000	-	2,000	2,000	2,000	2,000
52116: Consultant Fees	-	2,250	7,000	10,000	7,000	7,000	7,000	7,000
52119: Accounting Services	91,010	92,566	70,000	92,522	75,000	90,000	90,000	90,000
52190: Other Professional Services	1,000	-	-	-	-	-	-	-
52250: Cellular Phone Service	302	-	-	-	-	-	-	-
53110: Postage	307	277	500	271	500	500	500	500
53130: Managed Print Costs - IT	896	915	1,000	624	1,000	1,000	1,000	1,000
53150: Check Printing	1,845	-	2,000	1,968	2,000	2,000	2,000	2,000
53190: Office Supplies	106	492	500	106	500	500	500	500

1510 - Finance : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53240: Dues & Licenses	-	10	100	-	100	100	100	100
53250: Software Subscriptions & Renewals	582	248	750	-	500	500	500	500
53310: Employee Mileage	38	39	250	68	250	250	250	250
53320: Employee Lodging	-	-	1,000	-	750	750	750	750
53330: Employee Meal Expense	-	-	250	-	250	250	250	250
53340: Employee Airfare	-	-	-	-	-	-	-	-
53350: Employee Other Expenses	-	476	250	-	250	250	250	250
53440: Operating Supplies	149	93	500	116	250	250	250	250
53910: Other Supplies and Expenses	50	192	500	79	250	250	250	250
55180: Liability Insurance	4,514	3,715	3,555	3,555	3,630	3,630	3,630	3,630
Operating	101,564	101,867	91,155	109,309	94,230	109,230	109,230	109,230
Total Expenses	588,245	628,040	674,314	547,615	717,261	726,195	726,195	748,870
Report Total	63,138	22,233	-	69,290	-	-	-	-

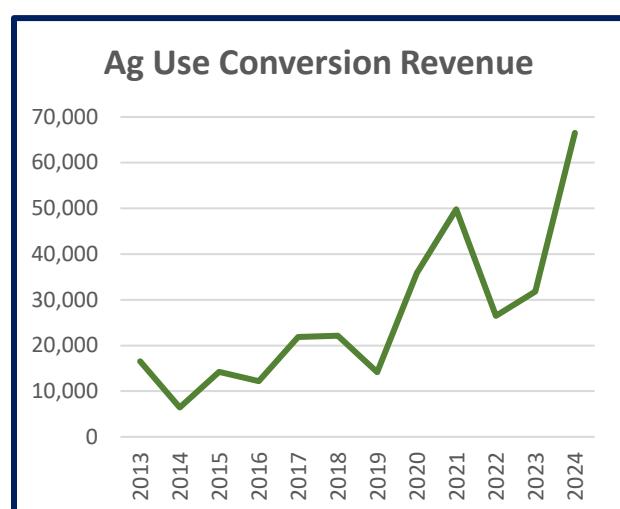
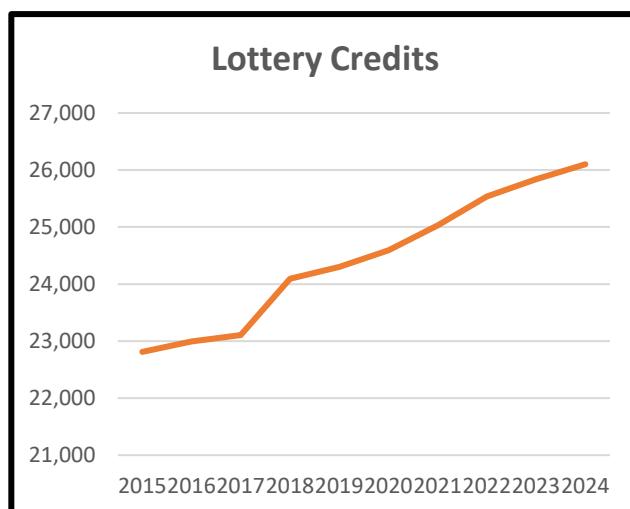
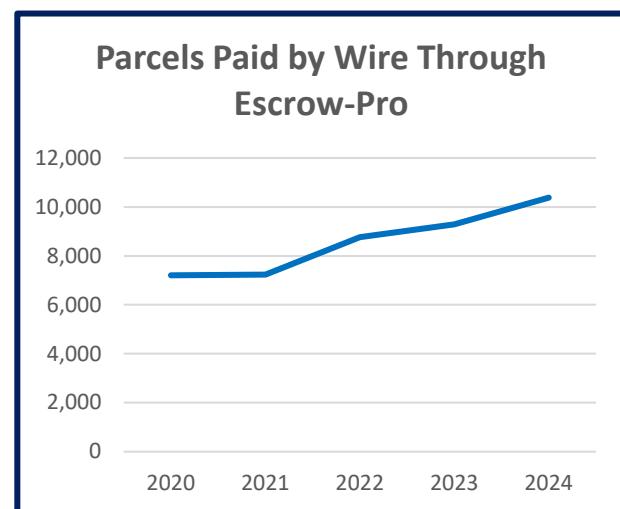
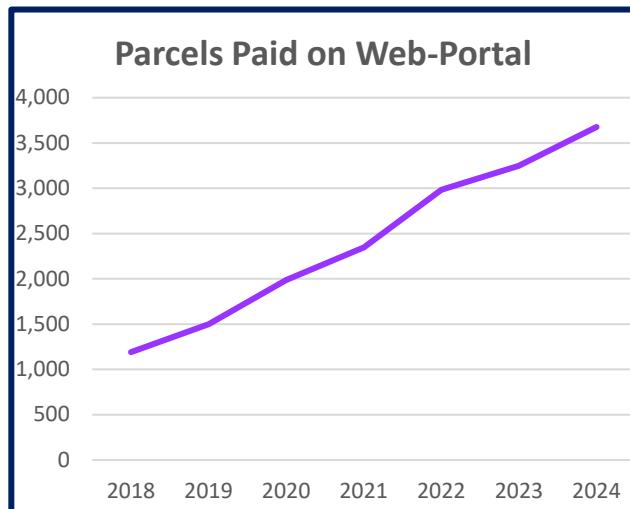
0000 - Default : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	(12,064,975)	(14,396,730)	(16,347,330)	(14,985,053)	(15,993,269)	(17,282,443)	(17,282,443)	(17,791,784)
41120: Tax Increments	245,706	250,173	-	26,152	-	-	-	-
41150: Forest Cropland/Managed Forest Taxes	21,555	22,134	15,878	21,412	15,878	15,878	15,878	15,878
41220: General Sales and Retailers' Discount	12,632,884	12,527,814	12,537,000	7,465,981	12,537,000	13,797,187	13,797,187	14,300,000
43310: Other Federal Payment	50,000	-	-	-	-	-	-	-
43410: State Shared Revenues	585,802	1,328,147	1,351,152	202,673	1,397,091	1,395,542	1,395,542	1,400,000
43430: Other State Shared Taxes	109,974	110,222	103,346	112,274	103,346	107,930	107,930	110,000
43510: State General Government Grant	143,092	150,319	422,454	422,454	422,454	422,454	422,454	422,454
46210: Law Enforcement Fees	311	-	-	-	-	-	-	-
48110: Interest Revenue	3,886,725	4,386,531	1,500,000	3,251,663	1,500,000	1,543,452	1,543,452	1,543,452
48210: Rent Revenue	17,114	17,371	117,500	10,234	17,500	-	-	-
48610: Miscellaneous Revenue	8,625	-	-	-	-	-	-	-
49210: Transfer from General Fund	-	-	-	500,000	-	-	-	-
49310: Fund Balance Applied	-	-	300,000	-	-	-	-	-
40000	5,636,812	4,395,981	-	(2,972,210)	-	-	-	-
Total Wages	-	-	-	-	-	-	-	-
Total Fringes	-	-	-	-	-	-	-	-
Net Wage & Fringe	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Report Total	5,636,812	4,395,981	-	(2,972,210)	-	-	-	-

Mission Statement

Provide service to the public and other units of government in the most fair, efficient and effective manner. The service provided supports the financial health of St. Croix County.

Service and Operational Trends



- Use of the county website to pay property taxes has grown continuously since implementation in 2017.
- Escrow payments received by wire has increased slightly since implementation.
- Participation in the state lottery credit program increased for nine consecutive years, providing over \$6 million dollars in credit from the state for St. Croix County residents for the 2024 tax year.
- Ag use conversion revenue varies from year to year.

Highlight of Department Activities

- Transitioned to new version of tax collection and property record management system.
- Implemented changes to tax foreclosure process in accordance with Act 216 and revised county ordinance.
- The Small Business Loan program launched in 2020 and provided 29 loans of \$10,000. This program will be complete in August of 2025, with all loans paid in full.

2026 Budget Changes

- The annual subscription for new tax collection software increases.
- Fees for banking services increase, but we'll implement changes to minimize and/or reduce increases.

Budget Highlights Supporting Strategic Plan

- New property tax portal provides expanded payment features. (Service Delivery – Goal 2; Community Well-Being – Goal 1)
- Contracting with additional municipalities to collect property tax provides consistent, uniform service and collaboration. (Service Delivery – Goal 2 and Guiding Principal – Cooperation)
- Bank service charges include robust fraud protection measures protecting county monies. (Guiding Principle – Responsibility)
- Consistent, respectful outreach to delinquent taxpayers results in both greater delinquent tax collection and minimal properties acquired by county through Tax Foreclosure. (Guiding Principles – Responsibility, Respect, Accountability, Integrity, Transparency, Cooperation, and Innovation; Service Delivery – Goal 1)

1520 - County Treasurer : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	(160,094)	(153,082)	(114,444)	(104,907)	(116,248)	(127,454)	(127,454)	(115,034)
41810: Interest on Taxes	301,330	316,304	300,000	342,000	310,000	310,000	310,000	310,000
41811: Penalties on Taxes	153,504	161,426	150,000	175,299	155,000	155,000	155,000	155,000
46120: Treasurer's Fees	107,760	156,107	110,000	157,873	110,000	125,000	125,000	125,000
48610: Miscellaneous Revenue	-	29,150	12,500	-	12,500	12,500	12,500	12,500
40000	402,500	509,905	458,056	570,266	471,252	475,046	475,046	487,466
51110: Salaries	80,642	82,999	97,855	75,528	99,798	99,798	99,798	102,792
51210: Wages	112,775	123,192	165,374	101,526	167,910	171,242	171,242	176,379
51220: Overtime Wages	288	120	300	59	150	150	150	150
51240: PTO Pay-Hourly	-	2,433	-	-	-	-	-	-
51310: PTO Incentive	-	1,191	-	1,458	1,500	1,500	1,500	1,500
Total Wages	193,705	209,935	263,529	178,571	269,358	272,690	272,690	280,822
51510: Social Security	14,189	15,471	20,160	12,908	20,606	20,861	20,861	21,487
51520: Retirement-Employer Share	12,238	13,403	14,759	11,466	15,352	15,519	15,519	15,984
51530: Dental Insurance	193	400	770	648	1,167	1,167	1,167	1,225
51540: Health Insurance	41,739	48,583	59,041	49,200	60,726	60,726	60,726	63,762
51550: Disability Insurance	433	461	782	402	803	813	813	838
51560: Workers Compensation	1,652	1,757	2,197	1,649	2,257	2,282	2,282	2,351
51580: Life Insurance	241	257	339	233	348	352	352	363
Total Fringes	70,683	80,333	98,047	76,506	101,259	101,720	101,720	106,010
51599: Interdepartmental Wage & Fringe	2,129	362	2,200	1,529	2,200	2,200	2,200	2,200
Net Wage & Fringe	266,517	290,629	363,777	256,606	372,817	376,611	376,611	389,031
51910: Staff Development	1,705	250	1,500	285	1,500	1,500	1,500	1,500
52115: Maintenance Services	490	810	1,100	-	1,200	1,200	1,200	1,200
52152: Bank Service Charges	713	2,458	6,000	8,588	6,000	6,000	6,000	6,000
52165: Contracted Security	12,205	12,309	12,000	10,350	14,000	14,000	14,000	14,000
52250: Cellular Phone Service	515	542	600	457	600	600	600	600
52920: Computer Repair	49	-	200	14	200	200	200	200
53110: Postage	8,944	9,550	9,000	7,252	10,000	10,000	10,000	10,000
53130: Managed Print Costs - IT	4,666	4,565	4,800	1,437	4,800	4,800	4,800	4,800

1520 - County Treasurer : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53140: Tax Deed & Title Services Expense	3,576	2,902	10,000	40,242	10,000	10,000	10,000	10,000
53190: Office Supplies	2,993	4,092	3,200	1,910	4,000	4,000	4,000	4,000
53210: Publications & Printing	793	-	900	712	900	900	900	900
53240: Dues & Licenses	100	100	200	100	200	200	200	200
53250: Software Subscriptions & Renewals	7,010	7,273	13,000	22,152	13,000	13,000	13,000	13,000
53310: Employee Mileage	299	844	600	232	600	600	600	600
53320: Employee Lodging	708	615	1,000	440	1,000	1,000	1,000	1,000
53330: Employee Meal Expense	109	156	200	155	200	200	200	200
53350: Employee Other Expenses	357	-	-	457	-	-	-	-
53440: Operating Supplies	15,684	16,820	17,700	15,565	18,000	18,000	18,000	18,000
53510: Repair and Maintenance Supplies	-	309	-	-	-	-	-	-
53940: Equipment Purchased - Non Fixed Asset	684	1,305	-	-	-	-	-	-
55180: Liability Insurance	2,193	2,181	2,279	2,279	2,235	2,235	2,235	2,235
57410: Losses	31,917	6,874	10,000	20,586	10,000	10,000	10,000	10,000
Operating	95,709	73,954	94,279	133,212	98,435	98,435	98,435	98,435
Total Expenses	362,226	364,584	458,056	389,818	471,252	475,046	475,046	487,466
Report Total	40,274	145,322	-	180,448	-	-	-	-

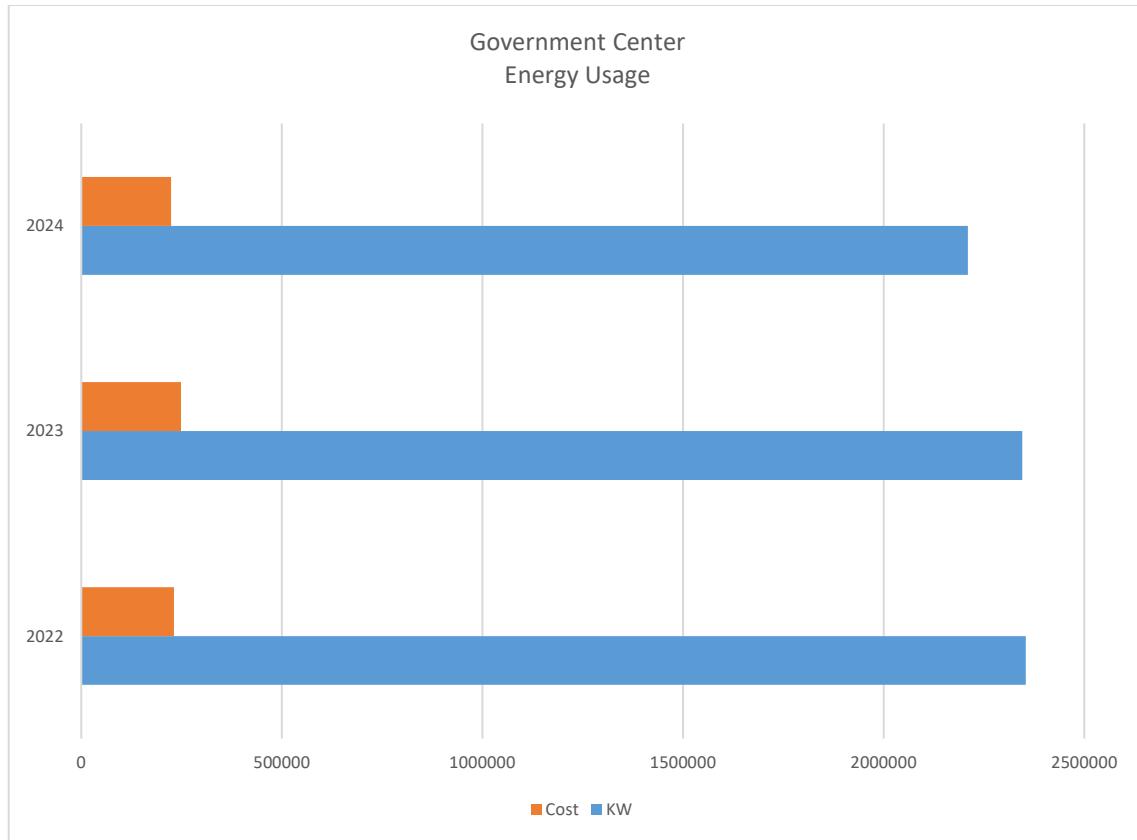
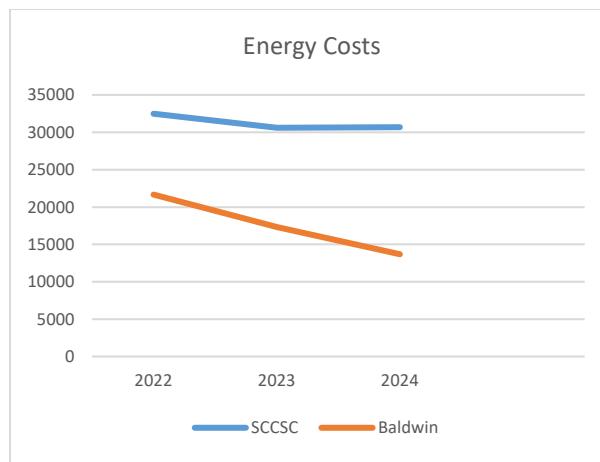
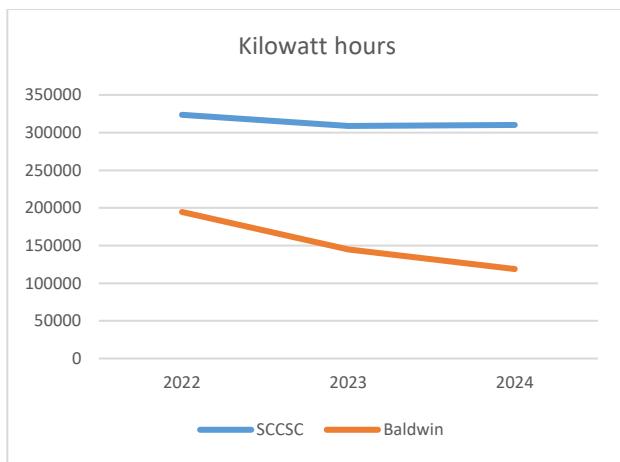


Department Overview 2026 Requested Budget Facilities Department - 1610

Mission Statement

To manage and preserve the useful life of county facilities and surrounding grounds by utilizing well-trained employees and modern technology to provide quality and cost-effective services.

Service and Operational Trends



Highlight of Department Activities

- Government Center Expansion, moving the courts from 2nd floor to 1st floor
- Clinic low voltage and painting handled internally
- New Generator for Government Center
- Dispatch renovation
- Finished Jail Railing Project
- Highway Building Maintenance
- DD Building relandscaped
- Implemented a new workorder system

2026 Budget Changes

- Marginal increase in water
- Increase in Subscriptions
- Increase in Rent Revenues, rent from DOC, Reformedicine, and USDA

Budget Highlights Supporting Strategic Plan

- By using in-house Staff, we continue to provide quality services to our coworkers and public.
- We maintain our building's HVAC systems and water quality to the highest standard set by ASHRAE and Federal guidelines
- During the Construction project we added new generator that will run the whole building, maintaining uninterrupted power, added a secondary chiller and cooling tower for redundancy, moved two of the old boilers and added a third, replaced old air handlers in courthouse and added lighting controls and HVAC controls for energy efficiency. While adding 100,000 square feet and renovated 50,000 square feet to meet the current and future growth of the County.

1610 - Facilities : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	2,194,149	2,248,991	2,229,286	2,043,512	1,934,702	1,934,956	1,934,956	1,971,850
48210: Rent Revenue	66,165	62,840	66,500	159,943	319,250	336,750	336,750	336,750
48310: Property Sales Revenue	2,089	-	-	-	-	-	-	-
48610: Miscellaneous Revenue	334	1,228	-	520	-	-	-	-
48910: Other Financing Sources - Lease Proceeds	219,747	-	-	-	-	-	-	-
40000	2,482,484	2,313,059	2,295,786	2,203,975	2,253,952	2,271,706	2,271,706	2,308,600
51110: Salaries	163,307	176,042	181,929	143,992	188,582	192,323	192,323	198,093
51210: Wages	503,835	546,802	592,962	400,909	582,923	594,473	594,473	612,307
51220: Overtime Wages	7,061	21,347	10,000	4,461	10,000	10,000	10,000	10,000
51230: On-Call Wages	12,012	11,728	12,000	8,180	12,000	12,000	12,000	12,000
51240: PTO Pay-Hourly	-	4,265	-	8,561	-	-	-	-
51310: PTO Incentive	3,381	3,684	3,500	3,669	3,750	3,750	3,750	3,750
51320: Uniform Allowance	600	743	-	430	-	-	-	-
Total Wages	690,196	764,611	800,391	570,202	797,255	812,546	812,546	836,150
51510: Social Security	50,396	56,029	61,249	41,271	60,990	62,160	62,160	64,025
51520: Retirement-Employer Share	46,383	51,992	54,065	38,453	55,750	56,823	56,823	58,528
51530: Dental Insurance	2,074	2,293	3,591	2,615	5,484	5,484	5,484	5,758
51540: Health Insurance	195,791	163,139	186,531	135,977	182,178	182,178	182,178	191,287
51550: Disability Insurance	1,502	1,708	2,302	1,366	2,314	2,360	2,360	2,431
51560: Workers Compensation	6,798	7,553	7,672	6,205	7,715	7,868	7,868	8,104
51580: Life Insurance	837	949	997	793	1,003	1,023	1,023	1,054
51590: Unemployment Comp Charges	-	1,395	-	-	-	-	-	-
Total Fringes	303,780	285,058	316,407	226,680	315,434	317,896	317,896	331,186
51599: Interdepartmental Wage & Fringe	(150,060)	(140,980)	(155,750)	(109,781)	(179,254)	(179,254)	(179,254)	(179,254)
Net Wage & Fringe	843,915	908,689	961,048	687,102	933,435	951,189	951,189	988,083
51910: Staff Development	5,909	7,735	7,500	1,825	7,500	7,500	7,500	7,500
52190: Other Professional Services	12,818	19,927	14,000	16,180	14,000	14,000	14,000	14,000
52210: Water & Sewer	47,305	51,303	50,000	43,821	60,000	60,000	60,000	60,000
52220: Electricity	271,793	282,225	325,000	277,639	300,000	300,000	300,000	300,000
52230: Gas for Heating	79,666	111,151	125,000	79,593	125,000	125,000	125,000	125,000
52250: Cellular Phone Service	2,140	2,125	2,500	1,321	5,500	5,500	5,500	5,500

1610 - Facilities : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
52420: Grounds Maintenance	24,106	22,970	19,000	29,018	25,000	25,000	25,000	25,000
52430: Building Maintenance	159,444	175,558	175,000	170,836	175,000	175,000	175,000	175,000
52440: Misc. Repair & Maintenance	492	-	-	-	-	-	-	-
52930: Refuse Collection Services	23,729	31,231	25,000	29,576	30,000	30,000	30,000	30,000
52990: Other Contractual Services	298,622	335,704	400,000	370,571	400,000	400,000	400,000	400,000
53110: Postage	214	209	100	122	200	200	200	200
53130: Managed Print Costs - IT	653	518	930	536	930	930	930	930
53190: Office Supplies	375	270	500	275	500	500	500	500
53240: Dues & Licenses	781	1,220	1,000	505	1,000	1,000	1,000	1,000
53250: Software Subscriptions & Renewals	-	1,140	1,500	2,314	6,000	6,000	6,000	6,000
53310: Employee Mileage	1,234	449	1,400	578	1,400	1,400	1,400	1,400
53320: Employee Lodging	615	-	1,500	430	1,500	1,500	1,500	1,500
53330: Employee Meal Expense	108	142	-	156	-	-	-	-
53350: Employee Other Expenses	418	1,247	-	232	-	-	-	-
53420: Medical Supplies	32	-	-	-	-	-	-	-
53430: Provided Food Expense	64	896	-	-	-	-	-	-
53440: Operating Supplies	108,725	108,346	90,000	76,579	90,000	90,000	90,000	90,000
53450: Uniform Expense/Supplies	11,659	12,644	15,000	6,389	15,000	15,000	15,000	15,000
53470: Fuel Expenses	5,019	15,359	10,000	3,889	10,000	10,000	10,000	10,000
53510: Repair and Maintenance Supplies	20	-	-	-	-	-	-	-
53710: Roadway Supplies	46,706	17,966	50,000	22,609	35,000	35,000	35,000	35,000
53910: Other Supplies and Expenses	42	190	-	40	-	-	-	-
53995: Vehicle Operating Expenses	3,716	4,709	3,500	1,017	3,500	3,500	3,500	3,500
55180: Liability Insurance	15,642	12,465	16,308	16,308	13,487	13,487	13,487	13,487
55310: Rents and Leases	-	-	-	632	-	-	-	-
Operating	1,122,045	1,217,698	1,334,738	1,152,999	1,320,517	1,320,517	1,320,517	1,320,517
58310: Capital Outlay - Leases	219,747	-	-	-	-	-	-	-
58000: Capital Outlay	219,747	-						
Total Expenses	2,185,708	2,126,387	2,295,786	1,840,091	2,253,952	2,271,706	2,271,706	2,308,600
Report Total	296,776	186,672	-	363,884	-	-	-	-

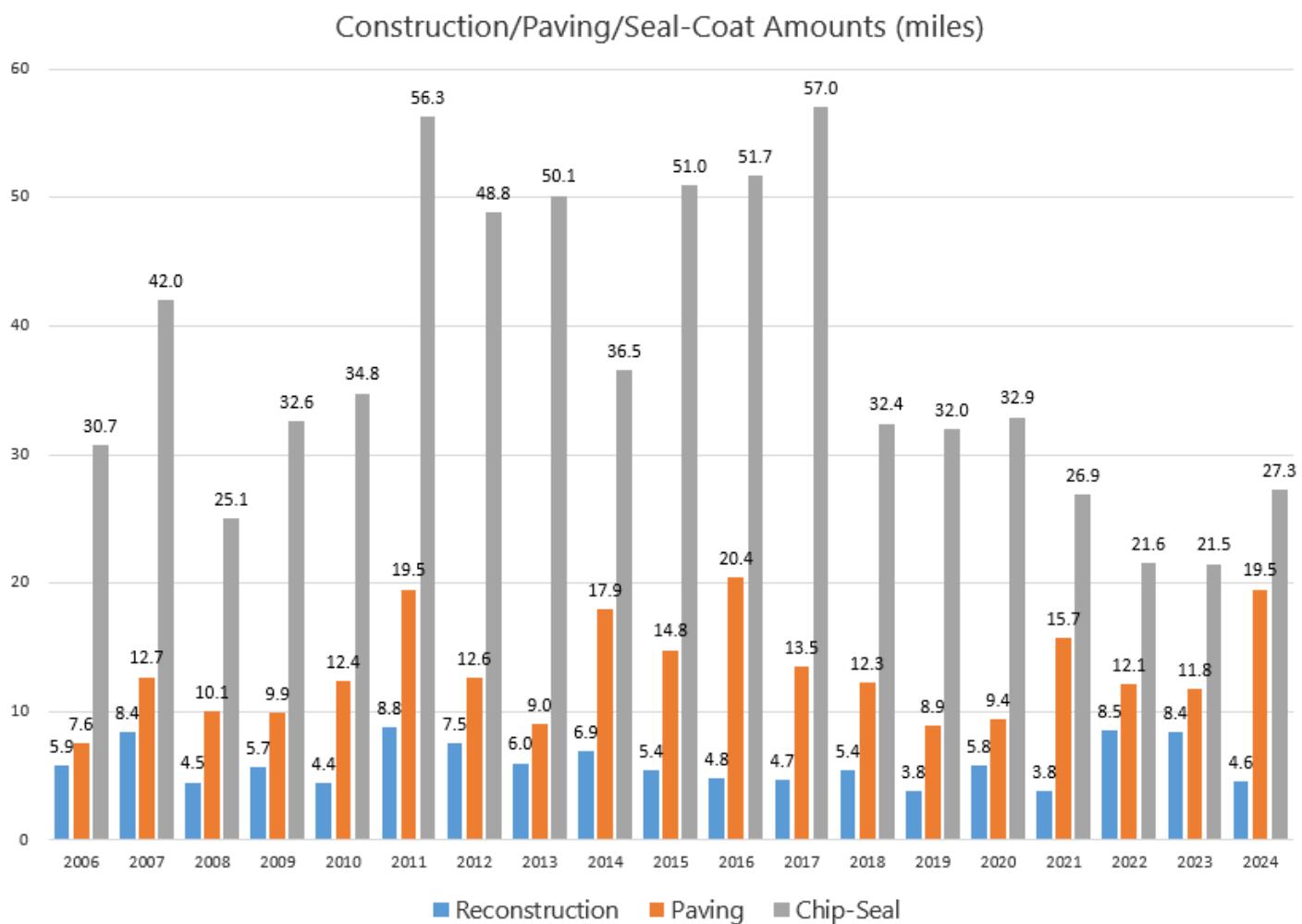
1565 - Fleet Vehicles : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
47330: Transportation Other Local Gov	137,175	155,414	150,000	94,591	150,000	150,000	150,000	150,000
47430: Transportation Cty Depts	15,074	12,850	-	5,376	-	-	-	-
40000	152,248	168,264	150,000	99,967	150,000	150,000	150,000	150,000
Total Wages	-	-	-	-	-	-	-	-
Total Fringes	-	-	-	-	-	-	-	-
Net Wage & Fringe	-	-	-	-	-	-	-	-
53995: Vehicle Operating Expenses	181,205	153,629	150,000	114,838	150,000	150,000	150,000	150,000
Operating	181,205	153,629	150,000	114,838	150,000	150,000	150,000	150,000
Total Expenses	181,205	153,629	150,000	114,838	150,000	150,000	150,000	150,000
Report Total	(28,957)	14,635	-	(14,870)	-	-	-	-

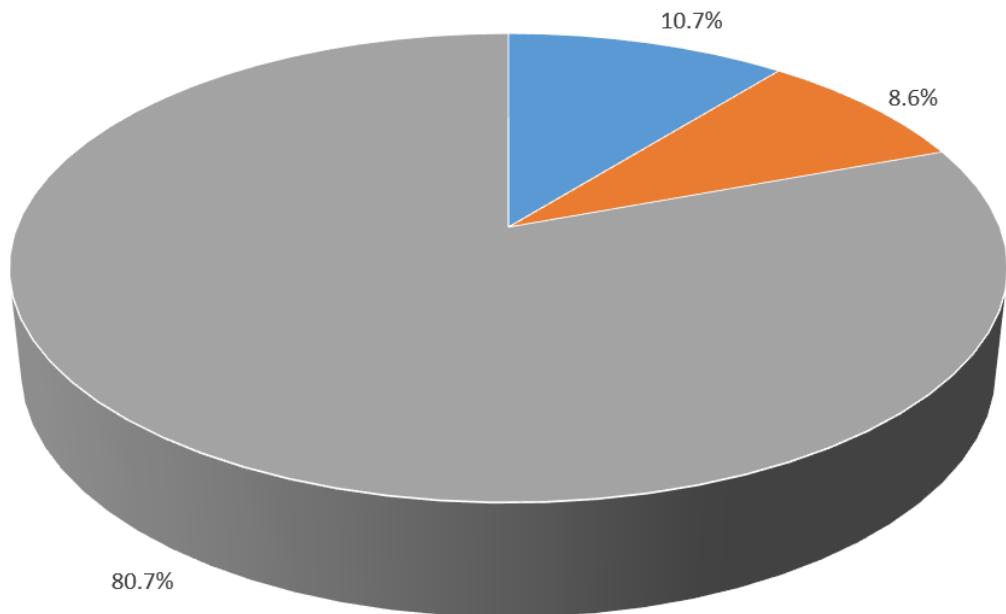
Mission Statement

Provide County Highway infrastructure and service to public and other units of government in the most efficient & effective manner.

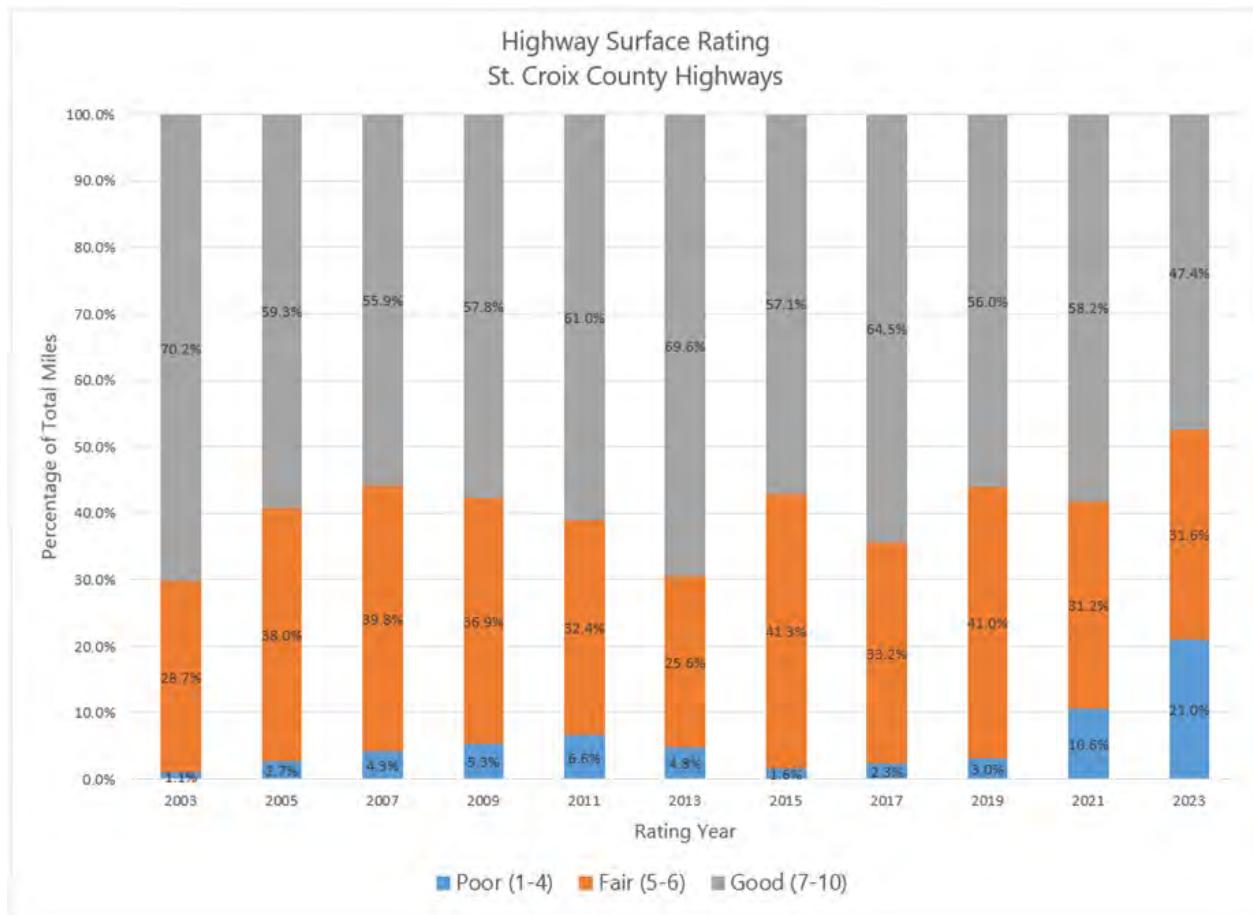
Service and Operational Trends



"Typical" Project Cost Breakdown (Mill/Pave)



■ Labor % ■ Equipment % ■ Materials %



Highlight of Department Activities

- Administrative – Includes administration, engineering, surveying, financial, and is responsible for administering programs, projects, fleet management, fixed assets, inventory, budgeting, and other necessary support requirements.
- General Maintenance – Includes patching, crack filling, seal coating, shoulder maintenance, vegetation control, bridge, culvert, signing, pavement marking, traffic control and all other miscellaneous appurtenances necessary to support highway functions.
- Winter Maintenance – Includes plowing, hauling, salt, sand/salt, manufacturing of sand/salt mix, liquids (anti-icing/de-icing) and other miscellaneous activities that support County-wide snow-ice control measures.
- Highway/Bridge Construction – Includes resurfacing, reconditioning, reconstruction, pavement replacement and all other miscellaneous activities to support County-wide construction activities.
- County Surveyor – Provides functions of the County Surveyor as determined by Wisconsin Statute and County Board.
- County-Aid Bridges – A program administered by the Highway Department in which replacement of Town-Owned bridges/culverts over 36-inches in diameter are half funded through a special County Levy.
- Wisconsin Department Transportation – Highway maintenance work performed by the County Highway Department on Federal/State owned highways. Work includes winter maintenance activities, patching, emergency repairs, and other general maintenance requested by the Wisconsin Department of Transportation.
- Provide highway planning, engineering, surveying, and administration services for 336.05 centerline miles of county highway.
- Construct and maintain the County transportation system in compliance with state statutes and state/federal administrative rules.
- Maintain Federal/US/State trunk highway systems on a contract basis for the State of Wisconsin.
- Provide highway/bridge maintenance and construction including storing, preparing, and providing winter maintenance services for local units of government.

2026 Budget Changes

- Operational budget remains relatively static from 2025.
- No staffing or additional position requests for 2026.
- Local road improvement revenues reflect year one of the 2026-2027 biennium program.
- The State budget included increases to routine maintenance funding for the state highway system. The actual increase for St. Croix County will not be determined until late 2025.
- Local government (town/city/village) maintenance spending was updated to reflect a 3-year average. This spending reflects increased maintenance in addition to inflation spending.
- Hudson Highway Facility will be completed in 2026.

Budget Highlights Supporting Strategic Plan

- Trends – We are watching negative highway surface trends and looking for opportunities for extending the useful life of highways throughout the county. Highway rating updates are due in fall of 2025.
- Equipment purchases – Equipment purchases have been difficult in both cost and lead times. This has caused department challenges in keeping equipment operational. We have been unable to purchase equipment in some cases and have seen lead times over 18-months.
- Federal/State Funding – Highway continues to aggressively pursue all outside funding opportunities for infrastructure improvements. St. Croix County has a number on on-going Federal aid projects, including intersection enhancements at CTH E/I, CTH A/CTH K & CTH A/W 4th Street.
- The County Highway Safety plan was completed in 2025, additionally the department applied for an approximately 9 million dollar federal grant to help implement a number of the recommended safety projects.
- Five Year Plan Development – We continue to develop capital improvement plans to look for potential cost savings and proper management of the system.
- Growth – Property development and traffic growth are expected to continue and causes areas of traffic congestion. We will examine those intersections and look to maximize highway life cycles. Traffic Capacity issues are anticipated and further highway expansion will be necessary to safely support growth in certain areas (i.e. CTH A in New Richmond).
- Intersection evaluations – Across the County intersections are showing capacity strain. We will need to aggressively pursue intersection upgrades to continue to improve traffic safety conditions.

Highway Fund 650 Summary : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	6,524,397	6,658,595	6,735,257	6,173,986	6,770,181	6,828,841	6,828,841	6,976,443
41170: Vehicle Registration Fee	875,491	1,684,880	1,750,000	1,383,044	1,695,000	1,695,000	1,695,000	1,695,000
43220: Federal Transportation	-	174,950	-	260,037	-	-	-	-
43530: State Transportation Grant	2,381,934	2,384,959	2,375,000	2,487,184	2,813,800	2,813,800	2,813,800	2,813,800
43710: Highway and Bridges	13,946	81,708	53,792	49,309	52,000	52,000	52,000	52,000
44910: Other Regulatory Permits and Fees	31,200	28,700	25,000	16,275	25,000	25,000	25,000	25,000
45220: Judgments and Damages	13,241	25,511	-	17,610	-	-	-	-
47230: Transportation - Records & Reports	135,093	124,898	151,000	131,687	151,000	151,000	151,000	151,000
47231: Transportation - STHS Revenue	3,363,940	3,805,057	3,813,907	2,973,151	4,000,000	4,000,000	4,000,000	4,000,000
47232: Transportation - Salt Storage	5,075	17,080	17,000	11,716	17,000	17,000	17,000	17,000
47233: Transportation - GPL Reimbursement	74,122	5,977	78,000	11,844	78,000	78,000	78,000	78,000
47234: Transportation - Two-Way Radios	5,171	5,069	3,000	4,399	5,000	5,000	5,000	5,000
47235: Transportation - Patrol Superintendent	160,738	147,515	160,000	135,976	160,000	160,000	160,000	160,000
47236: Transportation - LRIP Administration	7,872	7,872	-	-	7,800	7,800	7,800	7,800
47237: Transportation - Equipment Storage	360,164	390,651	391,000	386,531	391,000	391,000	391,000	391,000
47330: Transportation Other Local Gov	7,129,256	6,500,807	5,600,000	5,499,735	6,900,000	6,900,000	6,900,000	6,900,000
48310: Property Sales Revenue	276,971	325,734	150,000	84,723	150,000	150,000	150,000	150,000
48410: Insurance Recoveries	786,594	-	-	228,049	-	-	-	-
48610: Miscellaneous Revenue	21,937	37,824	-	29,796	-	-	-	-
40000	22,167,142	22,407,787	21,302,956	19,885,053	23,215,781	23,274,441	23,274,441	23,422,043
51110: Salaries	589,023	543,505	646,300	428,723	661,935	675,027	675,027	695,278
51140: PTO Pay-Salaried	-	-	-	15,594	-	-	-	-
51210: Wages	4,679,438	5,473,729	5,420,089	4,143,645	5,484,112	5,592,430	5,592,430	5,760,203
51220: Overtime Wages	349,824	304,227	350,000	255,465	375,000	375,000	375,000	375,000
51240: PTO Pay-Hourly	26,483	36,946	-	15,946	-	-	-	-
51310: PTO Incentive	18,128	14,023	20,000	26,114	25,000	25,000	25,000	25,000
51320: Uniform Allowance	11,987	13,244	10,000	6,621	15,000	15,000	15,000	15,000
Total Wages	5,674,883	6,385,673	6,446,389	4,892,109	6,561,047	6,682,457	6,682,457	6,870,481
51410: County Board Per Diem	-	-	-	75	-	-	-	-
51505: Fringe Benefits-ILC	(1,929)	(5,737)	-	(6,932)	-	-	-	-
51510: Social Security	416,733	448,177	500,138	353,344	501,920	511,208	511,208	526,544
51520: Retirement-Employer Share	380,280	413,080	443,358	330,348	460,651	469,198	469,198	483,274

Highway Fund 650 Summary : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
51530: Dental Insurance	13,389	15,324	24,787	19,500	37,028	37,028	37,028	38,879
51540: Health Insurance	1,534,645	1,542,955	1,786,144	1,318,877	1,683,595	1,683,595	1,683,595	1,767,775
51550: Disability Insurance	12,569	13,245	18,279	11,582	18,438	18,802	18,802	19,366
51560: Workers Compensation	102,485	106,930	107,250	94,826	108,736	110,883	110,883	114,210
51580: Life Insurance	6,912	7,281	7,806	6,679	7,990	8,148	8,148	8,392
51590: Unemployment Comp Charges	687	3,438	-	694	-	-	-	-
Total Fringes	2,465,770	2,544,693	2,887,762	2,128,992	2,818,358	2,838,862	2,838,862	2,958,440
Net Wage & Fringe	8,140,653	8,930,366	9,334,151	7,021,101	9,379,405	9,521,319	9,521,319	9,828,921
51910: Staff Development	7,492	12,920	7,500	9,753	10,000	10,000	10,000	10,000
52116: Consultant Fees	7,872	-	7,000	-	7,000	7,000	7,000	7,000
52119: Accounting Services	7,350	7,350	7,000	-	7,000	7,000	7,000	7,000
52125: Purchased Services	9,835	8,610	10,000	6,066	10,000	10,000	10,000	10,000
52190: Other Professional Services	4,729	14,111	10,000	5,389	10,000	10,000	10,000	10,000
52210: Water & Sewer	18,404	16,606	18,000	11,268	18,000	18,000	18,000	18,000
52220: Electricity	82,789	86,434	90,000	63,408	90,000	90,000	90,000	90,000
52230: Gas for Heating	64,755	44,555	77,000	43,217	65,000	65,000	65,000	65,000
52240: Telephone/Dictaphone	903	744	2,000	561	1,000	1,000	1,000	1,000
52250: Cellular Phone Service	10,745	11,496	12,000	10,785	12,000	12,000	12,000	12,000
52251: Data Line Fees	6,538	5,395	7,000	4,473	7,000	7,000	7,000	7,000
52252: Internet Fees	505	473	1,400	-	600	600	600	600
52430: Building Maintenance	141,977	125,655	150,000	82,532	134,000	134,000	134,000	134,000
52440: Misc. Repair & Maintenance	4,346	3,200	7,000	-	4,000	4,000	4,000	4,000
52930: Refuse Collection Services	-	2,951	-	3,823	3,000	3,000	3,000	3,000
52990: Other Contractual Services	66	-	-	-	-	-	-	-
53110: Postage	85	258	250	249	250	250	250	250
53130: Managed Print Costs - IT	2,137	2,615	3,000	1,632	3,000	3,000	3,000	3,000
53190: Office Supplies	3,940	5,191	4,000	3,468	4,500	4,500	4,500	4,500
53210: Publications & Printing	841	637	400	669	700	700	700	700
53212: Outreach/Education	1,685	1,074	3,400	2,561	1,700	1,700	1,700	1,700
53220: Advertising/Promotion	270	277	300	2,245	300	300	300	300
53240: Dues & Licenses	3,636	3,694	3,100	5,337	3,700	3,700	3,700	3,700
53250: Software Subscriptions & Renewals	16,775	68,512	17,000	62,920	70,000	70,000	70,000	70,000
53310: Employee Mileage	1,369	1,778	1,300	296	1,800	1,800	1,800	1,800

Highway Fund 650 Summary : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53320: Employee Lodging	7,236	9,609	7,000	6,293	8,400	8,400	8,400	8,400
53330: Employee Meal Expense	986	2,436	1,500	420	2,500	2,500	2,500	2,500
53340: Employee Airfare	1,001	1,229	1,000	427	1,000	1,000	1,000	1,000
53350: Employee Other Expenses	3,740	4,219	4,000	504	4,000	4,000	4,000	4,000
53420: Medical Supplies	138	-	100	306	100	100	100	100
53430: Provided Food Expense	2,703	1,995	1,000	2,759	2,000	2,000	2,000	2,000
53440: Operating Supplies	393,640	188,511	430,000	295,711	400,000	400,000	400,000	400,000
53450: Uniform Expense/Supplies	8,187	8,931	8,000	6,346	9,000	9,000	9,000	9,000
53470: Fuel Expenses	456	506	500	585	500	500	500	500
53510: Repair and Maintenance Supplies	2,521	109	5,000	212	3,000	3,000	3,000	3,000
53710: Roadway Supplies	4,836,626	6,321,129	4,900,000	5,234,978	5,660,015	5,576,761	5,576,761	5,576,761
53910: Other Supplies and Expenses	1,154	1,258	1,200	5,934	1,200	1,200	1,200	1,200
53930: Software Purchased	664	-	-	-	-	-	-	-
53940: Equipment Purchased - Non Fixed Asset	6,322	9,268	3,000	3,308	9,000	9,000	9,000	9,000
53995: Vehicle Operating Expenses	46	46	-	499	-	-	-	-
54430: Wood Products	-	1,386	-	-	-	-	-	-
55180: Liability Insurance	165,000	175,000	185,000	185,000	190,000	190,000	190,000	190,000
55310: Rents and Leases	5,008,472	4,652,091	4,700,000	4,062,557	4,700,000	4,700,000	4,700,000	4,700,000
55410: Depreciation and Amortization	1,893,189	2,309,204	2,100,000	68,136	2,310,000	2,310,000	2,310,000	2,310,000
57410: Losses	4,523	-	-	-	-	-	-	-
59100: Cost Allocations-Sales	(14,177,537)	(14,676,042)	(14,200,000)	(11,134,665)	(14,430,000)	(14,430,000)	(14,430,000)	(14,430,000)
59101: Small Tools Allocations	1,408	14,208	-	156	-	-	-	-
59102: Records & Reports Allocations	(34)	(3,809)	8,300	427	-	-	-	-
59103: Journal Allocations	4,549,090	3,582,274	3,986,111	2,814,939	3,986,111	3,986,111	3,986,111	3,826,111
59104: Materials Allocations	7,157,834	7,907,828	6,453,444	6,269,765	7,500,000	7,500,000	7,500,000	7,500,000
59105: Voucher Allocations	3,089,059	3,110,643	3,000,000	1,064,726	3,100,000	3,100,000	3,100,000	3,100,000
59106: Building & Grounds Allocations	-	-	-	-	-	-	-	-
59107: Equipment Storage Allocations	-	-	-	-	-	-	-	-
59109: Inventory Adjustments	(58,167)	(52,943)	(60,000)	(43,959)	(60,000)	(60,000)	(60,000)	(60,000)
59200: Overhead	(46,703)	(20,859)	(5,000)	(31,221)	(25,000)	(25,000)	(25,000)	(25,000)
59300: Core Credits	(906)	(514)	-	(521)	-	-	-	-
59400: WRS Pension Allocation	473,234	(84,068)	-	-	-	-	-	-
Operating	13,722,926	13,888,180	11,968,805	9,134,272	13,836,376	13,753,122	13,753,122	13,593,122
58130: New Computer Equipment	997	-	-	-	-	-	-	-
58000: Capital Outlay	997	-	-	-	-	-	-	-

Highway Fund 650 Summary : Department Budget Overview

	FY23 Actual Final	FY24 Actual Final	FY25 Operating Budget Adopted	FY25 November 5 YTD	FY26 Operating Budget Requested	FY26 Operating Budget Recommended	FY26 Operating Budget Adopted	FY27 Operating Budget Projected
Total Expenses	21,864,575	22,818,546	21,302,956	16,155,374	23,215,781	23,274,441	23,274,441	23,422,043
Report Total	302,566	(410,759)	-	3,729,679	-	-	-	-



Department Overview 2026 Requested Budget Health and Human Services – 4000's

Vision Statement

St. Croix County Health and Human Services (HHS) strives to connect and respond to its community through outreach and education, while continuing to evolve and improve our service delivery model and support our staff

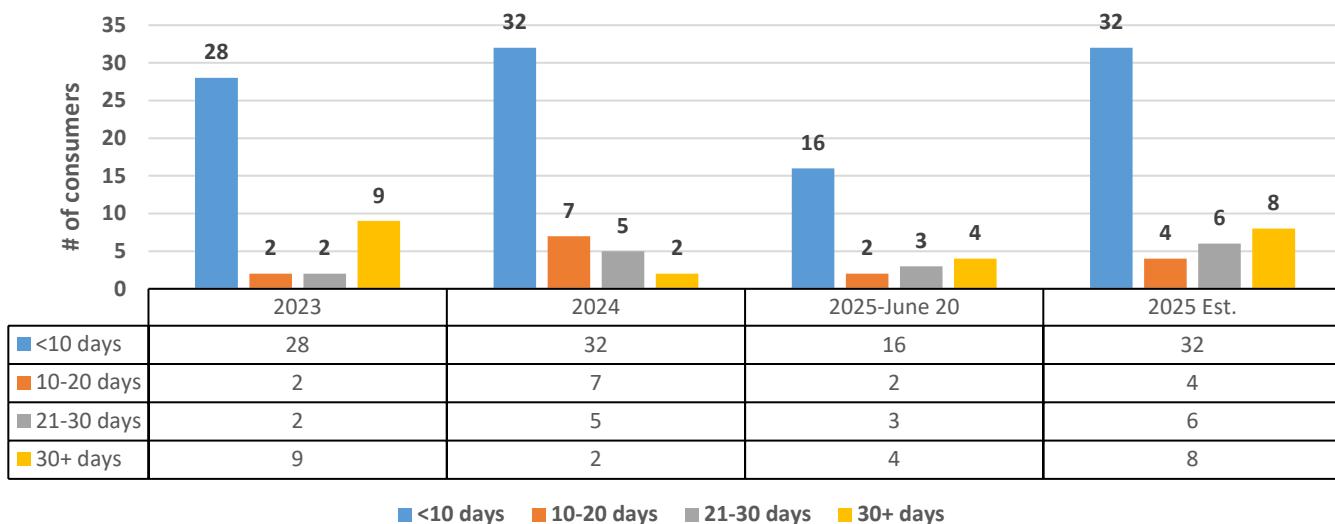
Service and Operational Trends

HHS continues to face serious budget pressures from emergency mental health placements and children in out-of-home care, with costs rising while state funding remains relatively flat. Prevention and early intervention services help mitigate expenses, but extended stays in high-cost settings are outpacing savings. Legislative advocacy efforts focus on sustainable, county-level solutions. Aging populations are increasing demand for ADRC and Health Care Campus services—a trend expected to continue. Federal changes to Medicaid, FoodShare (SNAP), and Public Health funding will likely impact operations, primarily beginning in Q4 2026. In response, HHS is restructuring behavioral health services and strengthening internal and community partnerships to ensure essential services are available for St. Croix County's most vulnerable residents.

Length of Stay and Cost Implications

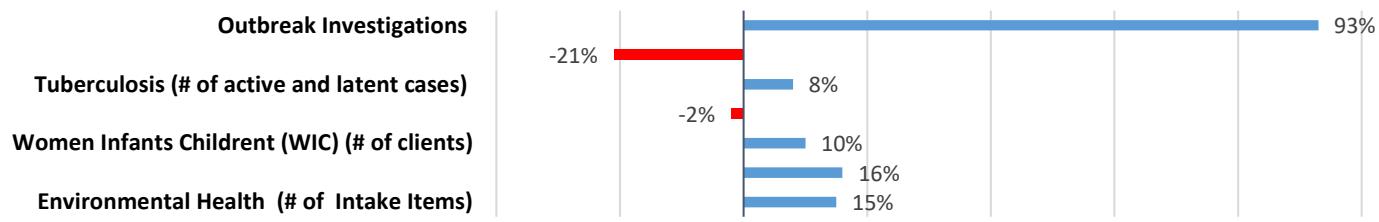
In addition to a higher daily rate at Winnebago Mental Health Institute, there is a growing subset of patients requiring extended hospitalizations due to greater symptom acuity, complex treatment plans, or discharge barriers. While most inpatient stays remain under 10 days, and nearly all resolve within 20 days, a small but impactful group experience prolonged hospitalizations. In 2025 alone, there have already been several stays exceeding 30 days, with the longest reaching 138 days as of June 30. The financial impact of this trend is significant. Billing invoices for Winnebago placements through mid-2025 total **\$667,518**, highlighting both the intensity and costliness of care for the most acute cases.

Winnebago Mental Health Institute Placement - Days of Care



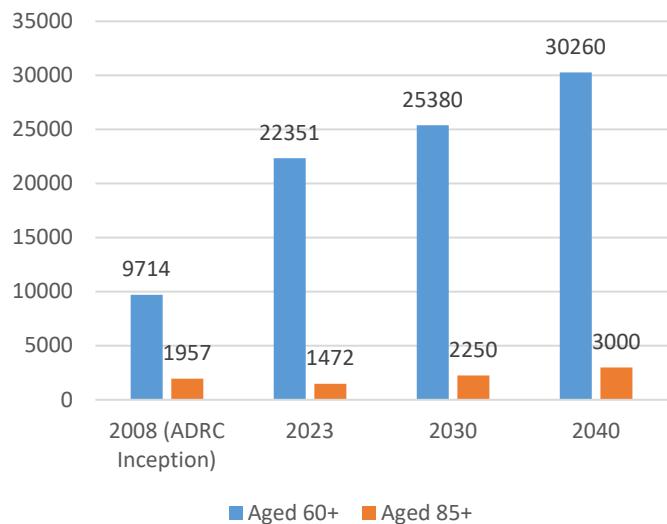
Public Health Trends

2025 Projected Rate of Change (based on first 6 months) Compared to 2024

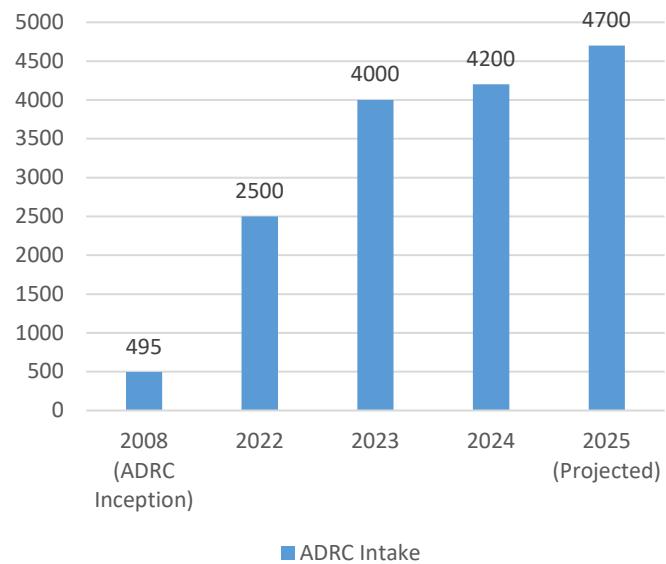


ADRC Trends

Aging Population Growth in St. Croix County



Referrals to ADRC Intake

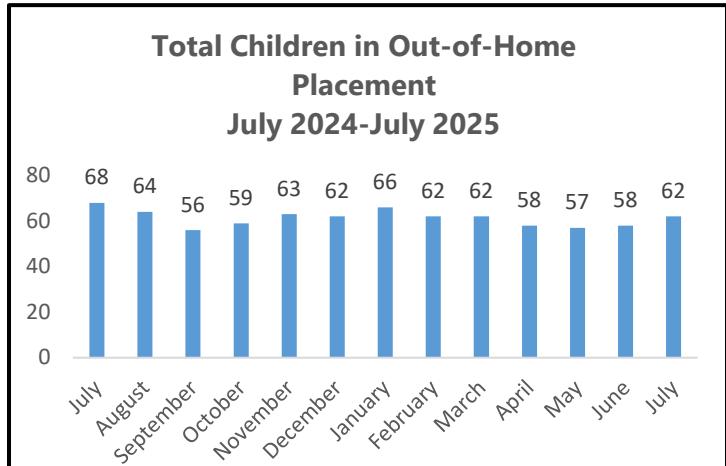


Children Services Trends

B3 Enrollment Summary	2023	2024	2025*
January	158	148	154
February	158	141	149
March	153	150	150
April	152	157	147
May	157	151	145
June	152	144	139
July	141	149	141
August	144	147	
September	141	151	
October	144	149	
November	144	157	
December	149	158	
New referrals	209	255	126*

Total Children in Out-of-Home Placement

July 2024-July 2025



CLTS Caseload Summary	2023	2024	2025*
January	183	192	207
February	184	192	210
March	183	191	213
April	182	192	219
May	187	200	215
June	192	201	211
July	197	205	211
August	197	203	
September	192	203	
October	194	204	
November	192	208	
December	193	209	
New referrals	63	67	45*

Highlight of Department Activities

Children Services: The focus remains on children in out-of-home care, the division's largest expense. While placements have decreased, many children with complex mental health needs still require costly residential care, sometimes costing \$500,000 per year per child. Children Services is working with the Judicial Engagement Team (JET) to reduce placements and support family reunification. A Family Treatment Court grant, set to begin in January 2026, is in progress. Efforts to recruit and retain foster parents continue. In Birth to Three (B3) and Children's Long Term Support (CLTS), demand for therapy services is rising. Increased B3 caseloads and rising CLTS referrals have led to position requests for 2025, though position costs should be offset by reduced contracted costs.

Economic Support: Income Maintenance programs will be impacted by federal funding cuts, increased administrative demands, and expanded eligibility requirements. While changes in eligibility may reduce the number of recipients, initial workload for agencies and staff is expected to rise. Our goal is to work with DHS to ensure adequate staffing and implement technology that meets service demands while maintaining low FoodShare (SNAP) error rates. The current budget biennium (through late 2026) will focus on planning and implementation, with results expected in 2027 and a shift in operational discussions by 2028.

Comprehensive Community Services (CCS): CCS experienced a decline in enrollment over the past year but is now seeing an increase in referrals. Staff are focused on enrolling new participants and expanding community outreach to further boost referrals.

Behavioral Health: In late 2024, HHS received a four-year, \$400,000 grant to enhance Adult Protective Services through specialized training and improved coordination in response to elder abuse. Behavioral Health also secured a QTT grant to support staff education and workforce development. Despite efforts to reduce costs, placements at IMDs like Winnebago and Trempealeau County Health Care Center remain a major budget item due to the need for high-acuity care. Additionally, while demand for substance use-only services has decreased, the need for Intoxicated Driver Services and Integrated Therapy remains high.

Records: Continuing work to improve HHS onboarding & training for HHS staff with a renewed focus on privacy laws such as HIPAA & 42 CFR, Part 2. Additional efforts continue on streamlining electronic health record and documentation processes for improved efficiencies.

Public Health: Public Health is completing its Community Needs Assessment to identify key health priorities for the 2026-2028 Community Health Improvement Plan. The department is also hiring a Public Health Strategist, formerly an Epidemiologist, to lead community health strategies and serve as both a health educator and epidemiologist, guiding internal and community efforts to promote and improve health.

2026 Budget Changes

- Mandated service costs related to emergency mental health and child out-of-home placements will continue to strain budgets in 2026, while preventive/early intervention efforts remain crucial to mitigating this impact.
- New position requests for 2026 were prioritized in response to increasing demands that continue to trend higher; strategic relevance to modernizing and re-focusing service delivery, and; cost reductions resulting from the reduction in more costly purchased service contracts.
- The Dementia Crisis Stabilization Unit (Kitty Rhoades) opened earlier this year and is currently accepting patients. Approximately \$600,000 in grant funding was received by HHS in 2024 to assist in updating the facility while providing workforce incentives.
- Multiple grants received in 2025 will support innovation and service development for vulnerable populations in coming years.
- Changes to Medicaid and FoodShare benefits, along with other funding reductions from the federal HHS will impact county programs. Most of these changes will take effect after the 2026 mid-term elections, and we are closely monitoring the situation.

Budget Highlights Supporting County Strategic Plan

As part of HHS Strategic Directives and in-line with the St. Croix County strategic plan:

- *Pursuing a culture of change and innovation:* HHS developed its own intranet site ("The Connection") to centrally locate HHS policies, procedures, documents, financial information, and news and events as part of a larger communication improvement strategy.
- *Analyze Workflow and Improve Service Deliver:* HHS plans to move forward with re-structuring and aligning behavioral health services with a focus on integration, community-impact and fiscal responsibility. This will involve the integration of the CCS and Behavioral Health divisions under the leadership of one Administrator.
- Additionally, these changes will allow for the separation of the Deputy Director role from division administrator responsibilities, allowing for the Deputy Director to devote more time to strategic initiatives and funding opportunities that benefit the entire Department and mitigate federal and state budget funding impacts.

- *Align Budget Priorities with Vision:* Through re-focusing service delivery on high-impact, mandated, and revenue-generating service areas, HHS can increase efficiencies while continuing to address priority needs in our communities.
- *Explore and Expand Legislative Advocacy:* HHS has formed a Legislative Advocacy Committee that assists with tracking and analyzing legislative activity to help our Department focus its advocacy efforts for the greatest impact. Regularly scheduled meetings between this committee and local legislators are planned moving into 2026, as part of an effort to build relationships with legislators and keep them informed.
- *Enhance Technology Proficiency:* HHS is actively pursuing technology that improves work efficiencies through use of artificial intelligence and other technology. Systems are being considered for reviewing lengthy and complicated referrals to the Health Care Campus, and AI tools are currently in place to assist with translation and interpreting at HHS, reducing costs related to use of language lines.

HHS Fund 225 Summary : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	7,891,840	8,301,613	9,815,675	8,997,703	10,339,012	10,615,715	10,615,715	11,275,378
43310: Other Federal Payment	562,756	765,802	220,000	186,628	200,000	150,000	150,000	150,000
43510: State General Government Grant	19,335	22,487	15,000	18,062	12,600	12,600	12,600	12,600
43550: State Health Grant	1,058,299	958,772	712,823	710,621	690,246	686,246	686,246	686,246
43560: State Human Services Grant	7,697,587	8,292,735	7,863,701	6,305,529	8,110,042	8,075,042	8,075,042	8,075,042
43610: State Payments for Municipal Services	78,656	86,579	80,000	74,114	87,000	87,000	87,000	87,000
44310: Building Permits and Inspection Fees	263,966	287,708	275,000	280,179	290,000	290,000	290,000	290,000
44910: Other Regulatory Permits and Fees	11,072	12,011	10,000	12,404	12,000	12,000	12,000	12,000
45220: Judgments and Damages	101,970	972,241	219,637	232,034	228,413	228,413	228,413	228,413
46510: Public Health Services	131,895	139,278	112,000	102,834	111,500	111,500	111,500	111,500
46610: Human Services	5,764,410	5,165,817	6,062,729	1,724,993	5,728,662	5,718,794	5,718,794	5,718,794
46630: AODA Non-IDP	42,653	52,584	50,000	33,374	50,000	50,000	50,000	50,000
46633: AODA IDP Treatment Fees	43,144	57,735	60,000	37,180	40,000	40,000	40,000	40,000
46635: AODA IDP Assessments	178,079	180,465	185,000	119,040	180,000	180,000	180,000	180,000
46637: AODA DOC	2,465	200	-	3,221	2,000	2,000	2,000	2,000
46639: AODA Inpt	25,196	8,530	15,000	3,454	10,000	10,000	10,000	10,000
46640: MH Revenues	691,008	559,362	948,064	650,812	700,500	700,500	700,500	700,500
46643: ACSS Revenues	72,235	107,166	90,000	87,602	137,000	137,000	137,000	137,000
46644: MD Outpatient Revenue	106,350	98,449	100,000	68,507	85,000	85,000	85,000	85,000
46650: YCSS Revenues	909,119	860,803	930,250	688,438	950,250	950,250	950,250	950,250
46651: B-3 Revenues	114,473	136,301	130,000	110,060	162,254	162,254	162,254	162,254
46660: Revenues F&C	160,395	169,757	174,000	114,924	160,000	160,000	160,000	160,000
48110: Interest Revenue	184	191	-	1	-	-	-	-
48210: Rent Revenue	2,775	1,166	-	-	-	-	-	-
48510: Donations & Contributions	287,519	309,816	288,500	243,503	291,800	291,800	291,800	291,800
48610: Miscellaneous Revenue	62,626	61,908	51,500	36,048	32,600	32,600	32,600	32,600
48710: Collection of Doubtful Accounts	14,890	16,461	25,000	35,643	35,000	35,000	35,000	35,000
49410: Sales of General Fixed Assets	1,300	17,275	-	870	-	-	-	-
40000	26,296,199	27,643,214	28,433,879	20,877,777	28,645,879	28,823,714	28,823,714	29,483,377
51110: Salaries	8,693,509	9,341,794	10,286,862	7,410,371	10,648,931	10,404,359	10,404,359	10,716,490
51140: PTO Pay-Salaried	87,364	15,686	-	40,165	-	-	-	-
51210: Wages	2,938,723	3,025,353	3,300,136	2,397,541	3,534,442	3,542,293	3,542,293	3,648,562
51215: Inservice Wages	-	-	-	220	-	-	-	-
51220: Overtime Wages	10,728	2,636	11,500	3,394	4,250	4,250	4,250	4,250

HHS Fund 225 Summary : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
51240: PTO Pay-Hourly	33,788	10,336	-	9,978	-	-	-	-
51250: Holiday Pay-Hourly	1,214	536	-	438	-	-	-	-
51310: PTO Incentive	62,510	60,496	62,000	65,133	64,250	64,250	64,250	64,250
Total Wages	11,827,835	12,456,837	13,660,498	9,927,240	14,251,873	14,015,152	14,015,152	14,433,552
51410: County Board Per Diem	7,089	7,225	7,000	4,590	7,300	7,300	7,300	7,300
51420: Committee Per Diem	3,013	1,644	6,300	1,804	1,400	1,400	1,400	1,400
51510: Social Security	860,972	903,751	1,049,873	713,092	1,090,268	1,072,159	1,072,159	1,104,324
51520: Retirement-Employer Share	764,505	819,467	922,263	660,016	994,069	976,482	976,482	1,005,777
51530: Dental Insurance	31,649	34,927	59,642	43,618	95,633	90,010	90,010	94,511
51540: Health Insurance	2,975,871	2,817,357	3,435,030	2,514,348	3,543,808	3,387,375	3,387,375	3,556,744
51550: Disability Insurance	26,428	28,046	40,543	24,264	42,550	41,840	41,840	43,095
51560: Workers Compensation	116,512	121,822	134,827	107,131	140,330	137,951	137,951	142,090
51580: Life Insurance	14,657	15,688	17,296	14,081	18,361	18,044	18,044	18,585
51590: Unemployment Comp Charges	(105)	5,180	-	1,530	-	-	-	-
Total Fringes	4,800,591	4,755,106	5,672,774	4,084,475	5,933,720	5,732,562	5,732,562	5,973,825
51599: Interdepartmental Wage & Fringe	(7,972)	(2,292)	-	3,357	38,000	38,000	38,000	38,000
Net Wage & Fringe	16,620,455	17,209,651	19,333,272	14,015,072	20,223,593	19,785,714	19,785,714	20,445,377
51910: Staff Development	34,922	61,534	28,399	24,257	34,529	34,529	34,529	34,529
52110: Medical and Dental Services	16,746	19,102	12,500	17,155	4,050	4,050	4,050	4,050
52113: Psychiatrist/Psychologist Consultant	233,583	281,925	294,000	224,895	316,000	316,000	316,000	316,000
52116: Consultant Fees	-	200	500	-	-	-	-	-
52117: Legal Services	25,937	27,512	25,000	10,845	30,000	30,000	30,000	30,000
52119: Accounting Services	12,075	17,587	12,000	17,600	13,000	13,000	13,000	13,000
52120: Volunteer Services Expense	2,548	2,655	2,900	2,386	2,700	2,700	2,700	2,700
52122: Interpreter Services	2,886	2,951	900	3,442	2,050	2,050	2,050	2,050
52125: Purchased Services	8,730,358	7,912,011	6,891,796	5,847,381	6,017,789	6,633,503	6,633,503	6,633,503
52126: Chore Services	1,890	4,000	1,000	1,551	2,000	2,000	2,000	2,000
52127: Personal Care Services	5,631	4,160	3,500	3,655	3,500	3,500	3,500	3,500
52128: Homemaker Services	26,432	31,364	20,669	22,638	26,890	26,890	26,890	26,890
52129: Respite Services	42,620	34,304	40,800	18,326	40,800	40,800	40,800	40,800
52132: Transportation	58,403	67,659	64,700	60,506	65,200	65,200	65,200	65,200
52133: Administration	-	1,500	-	-	-	-	-	-
52135: Catered Food	426,364	476,835	400,000	350,424	425,000	425,000	425,000	425,000

HHS Fund 225 Summary : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
52136: Unprepared Food	39,424	18,390	15,000	14,123	17,000	17,000	17,000	17,000
52140: Civil Process/Paper Fees	-	497	-	190	-	-	-	-
52151: Investigation Services	-	304	-	-	-	-	-	-
52152: Bank Service Charges	5,311	6,323	6,000	4,770	6,000	6,000	6,000	6,000
52156: Witness Fees	1,500	-	-	-	-	-	-	-
52190: Other Professional Services	33,838	81,824	90,868	93,153	142,406	142,406	142,406	142,406
52240: Telephone/Dictaphone	6,664	5,417	5,062	-	3,295	3,295	3,295	3,295
52250: Cellular Phone Service	77,166	86,643	84,690	73,725	93,944	93,944	93,944	93,944
52252: Internet Fees	1,505	1,574	-	-	-	-	-	-
52410: Repair and Replacement	14,790	21,953	15,000	6,239	10,000	10,000	10,000	10,000
52440: Misc. Repair & Maintenance	2,033	1,025	2,000	1,110	1,500	1,500	1,500	1,500
52920: Computer Repair	19,922	11,222	10,488	90	7,150	7,150	7,150	7,150
52990: Other Contractual Services	37	20,400	-	12,024	50,000	50,000	50,000	50,000
53110: Postage	59,767	31,738	43,250	29,077	43,025	43,025	43,025	43,025
53120: Copy Expense	8	8	25	5	25	25	25	25
53130: Managed Print Costs - IT	26,606	24,088	25,550	18,546	24,250	24,250	24,250	24,250
53190: Office Supplies	25,986	28,597	22,887	15,255	20,677	20,677	20,677	20,677
53210: Publications & Printing	10,957	6,089	5,650	138	290	290	290	290
53211: Law Book Publications	-	-	350	-	350	350	350	350
53212: Outreach/Education	30,738	30,162	31,800	54,954	29,180	29,180	29,180	29,180
53213: Program Development	1,472	2,119	2,008	399	2,106	2,106	2,106	2,106
53220: Advertising/Promotion	-	500	-	-	-	-	-	-
53230: Subscriptions	900	576	720	-	300	300	300	300
53240: Dues & Licenses	30,052	42,289	34,354	45,914	30,759	30,759	30,759	30,759
53250: Software Subscriptions & Renewals	1,446	1,866	1,234	3,433	2,744	2,744	2,744	2,744
53310: Employee Mileage	44,118	51,422	44,367	39,321	47,817	47,817	47,817	47,817
53320: Employee Lodging	8,726	25,670	13,531	23,782	16,711	16,711	16,711	16,711
53330: Employee Meal Expense	3,130	7,143	7,076	9,150	7,886	7,886	7,886	7,886
53340: Employee Airfare	951	7,120	1,000	3,993	3,500	3,500	3,500	3,500
53350: Employee Other Expenses	772	2,163	428	3,103	428	428	428	428
53420: Medical Supplies	64,131	76,360	27,450	85,238	53,450	53,450	53,450	53,450
53430: Provided Food Expense	1,175	893	500	1,052	450	450	450	450
53440: Operating Supplies	57,065	66,051	39,200	37,974	44,082	44,082	44,082	44,082
53450: Uniform Expense/Supplies	202	274	-	190	-	-	-	-
53460: Instructional Aids	3,414	6,591	-	1,962	500	500	500	500
53470: Fuel Expenses	16,652	16,474	18,000	11,364	18,000	18,000	18,000	18,000

HHS Fund 225 Summary : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53490: Other Operating Supplies	-	108	-	1,695	-	-	-	-
53510: Repair and Maintenance Supplies	19	-	-	-	-	-	-	-
53610: Other Repairs and Maintenance Supplies	112	840	250	255	250	250	250	250
53910: Other Supplies and Expenses	1,334	13,268	-	1,727	1,550	1,550	1,550	1,550
53920: Cell Phones & Accessories	-	788	-	-	-	-	-	-
53930: Software Purchased	249,430	184,855	197,060	175,809	199,348	199,348	199,348	199,348
53940: Equipment Purchased - Non Fixed Asset	3,683	26,551	600	25,134	1,600	1,600	1,600	1,600
53995: Vehicle Operating Expenses	29,522	29,415	32,500	24,374	32,500	32,500	32,500	32,500
55180: Liability Insurance	135,000	141,000	141,000	141,000	146,000	146,000	146,000	146,000
55310: Rents and Leases	9,631	22,568	6,040	5,950	3,700	3,700	3,700	3,700
57910: Other Grants, Contributions and Indemnities	219,337	376,005	376,005	376,005	376,005	376,005	376,005	376,005
Operating	10,858,919	10,424,460	9,100,607	7,947,282	8,422,286	9,038,000	9,038,000	9,038,000
Total Expenses	27,479,374	27,634,111	28,433,879	21,962,354	28,645,879	28,823,714	28,823,714	29,483,377
Report Total	(1,183,175)	9,103	-	(1,084,576)	-	-	-	-

4110 - Public Health : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
4110: General Property Taxes	780,096	840,386	1,061,301	972,859	978,335	1,013,268	1,013,268	1,076,533
43550: State Health Grant	1,051,080	946,691	697,823	710,621	678,246	674,246	674,246	674,246
44310: Building Permits and Inspection Fees	263,966	287,708	275,000	280,179	290,000	290,000	290,000	290,000
44910: Other Regulatory Permits and Fees	11,072	12,011	10,000	12,404	12,000	12,000	12,000	12,000
46510: Public Health Services	131,895	139,278	112,000	102,834	111,500	111,500	111,500	111,500
48510: Donations & Contributions	1,200	2,209	-	1,578	-	-	-	-
40000	2,239,309	2,228,282	2,156,124	2,080,474	2,070,081	2,101,014	2,101,014	2,164,279
51110: Salaries	965,563	905,515	954,916	665,641	880,499	897,955	897,955	924,893
51140: PTO Pay-Salaried	21,596	9,049	-	-	-	-	-	-
51210: Wages	344,724	313,426	430,196	296,593	462,143	471,289	471,289	485,428
51220: Overtime Wages	614	556	5,000	-	500	500	500	500
51240: PTO Pay-Hourly	13,663	7,440	-	-	-	-	-	-
51250: Holiday Pay-Hourly	-	273	-	358	-	-	-	-
51310: PTO Incentive	9,212	8,273	7,500	4,750	5,000	5,000	5,000	5,000
Total Wages	1,355,372	1,244,532	1,397,612	967,341	1,348,142	1,374,744	1,374,744	1,415,822
51510: Social Security	99,255	90,523	112,031	69,532	103,133	105,168	105,168	108,323
51520: Retirement-Employer Share	86,980	80,257	101,153	64,413	96,706	98,622	98,622	101,580
51530: Dental Insurance	3,634	3,583	7,206	4,318	8,508	8,508	8,508	8,933
51540: Health Insurance	305,287	290,479	394,366	231,884	301,209	301,209	301,209	316,270
51550: Disability Insurance	2,915	2,639	4,312	2,279	4,028	4,108	4,108	4,231
51560: Workers Compensation	13,847	13,142	15,428	11,378	13,426	13,692	13,692	14,103
51580: Life Insurance	1,623	1,651	1,866	1,321	1,745	1,780	1,780	1,833
51590: Unemployment Comp Charges	4,358	5,180	-	967	-	-	-	-
Total Fringes	517,900	487,454	636,363	386,092	528,756	533,087	533,087	555,274
51599: Interdepartmental Wage & Fringe	(3,000)	(188)	(2,500)	(1,725)	(2,500)	(2,500)	(2,500)	(2,500)
Net Wage & Fringe	1,870,272	1,731,798	2,031,475	1,351,708	1,874,398	1,905,331	1,905,331	1,968,595
51910: Staff Development	9,440	6,457	2,861	1,425	1,885	1,885	1,885	1,885
52110: Medical and Dental Services	-	1,361	-	-	-	-	-	-
52122: Interpreter Services	-	1,469	400	2,056	1,200	1,200	1,200	1,200
52125: Purchased Services	5,124	4,259	33,945	2,715	695	695	695	695

4110 - Public Health : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
52190: Other Professional Services	4,895	3,401	4,050	46,097	84,088	84,088	84,088	84,088
52250: Cellular Phone Service	2,401	2,418	690	1,828	1,128	1,128	1,128	1,128
52920: Computer Repair	186	765	-	-	-	-	-	-
53110: Postage	-	661	-	17	675	675	675	675
53130: Managed Print Costs - IT	468	274	550	287	250	250	250	250
53190: Office Supplies	5,652	6,561	1,087	757	477	477	477	477
53212: Outreach/Education	8,639	5,294	1,150	1,118	880	880	880	880
53230: Subscriptions	585	190	300	-	300	300	300	300
53240: Dues & Licenses	21,850	34,524	28,464	37,024	24,354	24,354	24,354	24,354
53250: Software Subscriptions & Renewals	-	20	244	-	244	244	244	244
53310: Employee Mileage	8,666	9,989	6,057	6,631	6,716	6,716	6,716	6,716
53320: Employee Lodging	3,940	4,021	2,455	2,213	3,703	3,703	3,703	3,703
53330: Employee Meal Expense	1,306	1,603	703	914	1,375	1,375	1,375	1,375
53340: Employee Airfare	951	-	1,000	787	1,000	1,000	1,000	1,000
53350: Employee Other Expenses	255	306	253	(294)	253	253	253	253
53420: Medical Supplies	46,931	54,951	26,850	43,207	38,750	38,750	38,750	38,750
53430: Provided Food Expense	-	-	150	-	100	100	100	100
53440: Operating Supplies	14,300	12,649	6,350	12,437	10,582	10,582	10,582	10,582
53610: Other Repairs and Maintenance Supplies	112	840	250	255	250	250	250	250
53910: Other Supplies and Expenses	695	129	-	118	50	50	50	50
53930: Software Purchased	25,302	21,419	5,000	522	14,948	14,948	14,948	14,948
53940: Equipment Purchased - Non Fixed Asset	1,380	1,002	600	3,195	600	600	600	600
55310: Rents and Leases	1,360	1,180	1,240	1,300	1,180	1,180	1,180	1,180
Operating	164,434	175,743	124,649	164,610	195,683	195,683	195,683	195,683
Total Expenses	2,034,707	1,907,541	2,156,124	1,516,318	2,070,081	2,101,014	2,101,014	2,164,279
Report Total	204,602	320,741	-	564,157	-	-	-	-

4310 - Behavioral Health : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	1,313,151	1,966,643	2,295,299	2,104,024	2,780,557	2,499,076	2,499,076	2,606,134
43310: Other Federal Payment	505,417	632,374	120,000	186,628	100,000	100,000	100,000	100,000
43550: State Health Grant	7,219	12,081	15,000	-	12,000	12,000	12,000	12,000
43560: State Human Services Grant	1,926,342	2,133,628	2,007,094	1,906,781	2,025,062	2,025,062	2,025,062	2,025,062
43610: State Payments for Municipal Services	78,656	86,579	80,000	74,114	87,000	87,000	87,000	87,000
45220: Judgments and Damages	101,970	972,241	219,637	232,034	119,416	119,416	119,416	119,416
46630: AODA Non-IDP	42,653	52,584	50,000	33,374	50,000	50,000	50,000	50,000
46633: AODA IDP Treatment Fees	43,144	57,735	60,000	37,180	40,000	40,000	40,000	40,000
46635: AODA IDP Assessments	178,079	180,465	185,000	119,040	180,000	180,000	180,000	180,000
46637: AODA DOC	2,465	200	-	3,221	2,000	2,000	2,000	2,000
46639: AODA Inpt	25,196	8,530	15,000	3,454	10,000	10,000	10,000	10,000
46640: MH Revenues	691,008	559,362	948,064	650,812	700,500	700,500	700,500	700,500
46643: ACSS Revenues	72,235	107,166	90,000	87,602	137,000	137,000	137,000	137,000
46644: MD Outpatient Revenue	106,350	98,449	100,000	68,507	85,000	85,000	85,000	85,000
48510: Donations & Contributions	121	1,255	-	1,601	-	-	-	-
48610: Miscellaneous Revenue	402	-	-	1,335	-	-	-	-
40000	5,094,407	6,869,294	6,185,094	5,509,705	6,328,535	6,047,054	6,047,054	6,154,112
51110: Salaries	1,585,481	2,055,981	2,296,295	1,437,696	2,349,615	1,938,861	1,938,861	1,997,027
51140: PTO Pay-Salaried	40,220	5,094	-	34,278	-	-	-	-
51210: Wages	272,363	247,798	251,139	208,192	306,586	312,662	312,662	322,042
51220: Overtime Wages	407	156	500	897	250	250	250	250
51250: Holiday Pay-Hourly	101	-	-	-	-	-	-	-
51310: PTO Incentive	3,244	4,402	5,000	4,177	4,500	4,500	4,500	4,500
Total Wages	1,901,815	2,313,431	2,552,934	1,685,241	2,660,950	2,256,273	2,256,273	2,323,819
51510: Social Security	139,717	165,014	194,988	121,750	203,563	172,605	172,605	177,783
51520: Retirement-Employer Share	126,055	154,684	176,795	112,529	191,264	162,128	162,128	166,991
51530: Dental Insurance	4,863	6,390	10,937	7,016	18,575	14,422	14,422	15,143
51540: Health Insurance	437,512	494,859	589,446	419,908	667,428	555,659	555,659	583,441
51550: Disability Insurance	4,436	5,293	7,554	4,246	7,969	6,755	6,755	6,957
51560: Workers Compensation	18,880	22,313	25,181	18,379	26,562	22,515	22,515	23,191
51580: Life Insurance	2,468	2,921	3,271	2,462	3,453	2,927	2,927	3,015
51590: Unemployment Comp Charges	-	-	-	563	-	-	-	-
Total Fringes	733,931	851,475	1,008,174	686,852	1,118,814	937,010	937,010	976,522

4310 - Behavioral Health : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
51599: Interdepartmental Wage & Fringe	(6,800)	(2,161)	-	-	-	-	-	-
Net Wage & Fringe	2,628,946	3,162,745	3,561,108	2,372,093	3,779,764	3,193,283	3,193,283	3,300,341
51910: Staff Development	9,211	38,922	5,375	8,937	10,250	10,250	10,250	10,250
52110: Medical and Dental Services	2,286	6,000	-	349	-	-	-	-
52113: Psychiatrist/Psychologist Consultant	233,583	281,925	294,000	224,895	316,000	316,000	316,000	316,000
52116: Consultant Fees	-	200	-	-	-	-	-	-
52122: Interpreter Services	-	196	-	565	100	100	100	100
52125: Purchased Services	2,454,589	2,206,937	1,864,675	2,308,279	1,703,500	2,008,500	2,008,500	2,008,500
52132: Transportation	969	2,593	1,000	1,487	1,500	1,500	1,500	1,500
52190: Other Professional Services	7,757	24,052	-	9,600	-	-	-	-
52250: Cellular Phone Service	-	53	-	335	-	-	-	-
52920: Computer Repair	5,702	3,497	-	30	-	-	-	-
52990: Other Contractual Services	-	20,400	-	12,024	50,000	50,000	50,000	50,000
53110: Postage	-	-	-	10	-	-	-	-
53190: Office Supplies	89	1,262	-	692	-	-	-	-
53212: Outreach/Education	-	100	-	1,300	3,000	3,000	3,000	3,000
53220: Advertising/Promotion	-	500	-	-	-	-	-	-
53230: Subscriptions	315	386	420	-	-	-	-	-
53240: Dues & Licenses	3,702	2,336	1,050	4,800	1,300	1,300	1,300	1,300
53250: Software Subscriptions & Renewals	1,002	1,206	840	1,748	1,000	1,000	1,000	1,000
53310: Employee Mileage	1,791	7,679	2,700	4,276	3,575	3,575	3,575	3,575
53320: Employee Lodging	-	12,268	4,756	12,030	3,350	3,350	3,350	3,350
53330: Employee Meal Expense	40	2,891	4,115	4,246	2,341	2,341	2,341	2,341
53340: Employee Airfare	-	4,051	-	3,206	-	-	-	-
53350: Employee Other Expenses	42	132	-	1,308	-	-	-	-
53420: Medical Supplies	17,186	21,278	600	37,803	7,600	7,600	7,600	7,600
53440: Operating Supplies	12,332	14,952	3,650	884	2,150	2,150	2,150	2,150
53450: Uniform Expense/Supplies	202	274	-	190	-	-	-	-
53460: Instructional Aids	3,414	6,591	-	1,962	500	500	500	500
53490: Other Operating Supplies	-	108	-	44	-	-	-	-
53910: Other Supplies and Expenses	223	11,221	-	829	-	-	-	-
53930: Software Purchased	17,540	47,849	64,800	53,215	66,600	66,600	66,600	66,600
53940: Equipment Purchased - Non Fixed Asset	-	10,830	-	2,159	-	-	-	-
55310: Rents and Leases	3,401	16,588	-	1,300	-	-	-	-

4310 - Behavioral Health : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
57910: Other Grants, Contributions and Indemnities	-	376,005	376,005	376,005	376,005	376,005	376,005	376,005
Operating	2,775,376	3,123,283	2,623,986	3,074,508	2,548,771	2,853,771	2,853,771	2,853,771
Total Expenses	5,404,323	6,286,028	6,185,094	5,446,601	6,328,535	6,047,054	6,047,054	6,154,112
Report Total	(309,915)	583,267	-	63,104	-	-	-	-

4320 - CCS : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	-	-	-	-	-	-	-	114,530
46610: Human Services	5,337,886	4,935,031	5,937,729	1,604,663	5,603,662	5,593,794	5,593,794	5,593,794
48610: Miscellaneous Revenue	-	13,085	-	2,122	-	-	-	-
40000	5,337,886	4,948,116	5,937,729	1,606,785	5,603,662	5,593,794	5,593,794	5,708,324
51110: Salaries	2,152,662	2,233,394	2,187,026	1,816,936	2,222,846	2,221,206	2,221,206	2,287,842
51140: PTO Pay-Salaried	-	1,543	-	4,065	-	-	-	-
51210: Wages	101,905	109,055	111,007	89,034	113,498	115,754	115,754	119,226
51220: Overtime Wages	2,218	511	2,000	-	500	500	500	500
51310: PTO Incentive	8,258	7,675	7,500	5,626	6,000	6,000	6,000	6,000
Total Wages	2,265,043	2,352,178	2,307,532	1,915,661	2,342,844	2,343,460	2,343,460	2,413,569
51420: Committee Per Diem	2,413	1,104	5,500	844	1,000	1,000	1,000	1,000
51510: Social Security	164,157	170,209	176,533	135,761	179,228	179,275	179,275	184,653
51520: Retirement-Employer Share	153,002	161,747	159,854	132,449	168,253	168,297	168,297	173,346
51530: Dental Insurance	5,749	6,907	10,185	8,627	15,629	15,254	15,254	16,016
51540: Health Insurance	598,848	573,162	605,815	560,716	654,779	644,570	644,570	676,798
51550: Disability Insurance	5,361	5,546	6,826	4,971	7,009	7,011	7,011	7,221
51560: Workers Compensation	22,519	23,123	22,753	20,826	23,363	23,370	23,370	24,071
51580: Life Insurance	2,982	3,075	2,946	2,884	3,037	3,038	3,038	3,129
Total Fringes	955,031	944,872	990,412	867,079	1,052,298	1,041,814	1,041,814	1,086,235
51599: Interdepartmental Wage & Fringe	-	-	384,755	-	361,142	361,142	361,142	361,142
Net Wage & Fringe	3,220,074	3,297,050	3,682,699	2,782,739	3,756,284	3,746,416	3,746,416	3,860,946
51910: Staff Development	6,769	5,455	10,000	(225)	10,000	10,000	10,000	10,000
52116: Consultant Fees	-	-	500	-	-	-	-	-
52125: Purchased Services	2,118,875	1,644,601	1,890,000	903,378	1,250,000	1,250,000	1,250,000	1,250,000
52190: Other Professional Services	820	-	15,000	-	1,500	1,500	1,500	1,500
52920: Computer Repair	1,166	-	3,000	-	3,000	3,000	3,000	3,000
53212: Outreach/Education	-	-	1,500	-	1,500	1,500	1,500	1,500
53240: Dues & Licenses	550	1,100	550	-	550	550	550	550
53310: Employee Mileage	9,391	8,059	11,000	5,965	11,000	11,000	11,000	11,000

4320 - CCS : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53320: Employee Lodging	-	466	500	-	500	500	500	500
53330: Employee Meal Expense	-	238	300	246	300	300	300	300
53910: Other Supplies and Expenses	-	-	-	(12)	-	-	-	-
53930: Software Purchased	-	45,913	68,400	58,412	68,400	68,400	68,400	68,400
59200: Overhead	-	-	254,280	-	500,628	500,628	500,628	500,628
Operating	2,137,571	1,705,832	2,255,030	967,764	1,847,378	1,847,378	1,847,378	1,847,378
Total Expenses	5,357,645	5,002,882	5,937,729	3,750,504	5,603,662	5,593,794	5,593,794	5,708,324
Report Total	(19,759)	(54,766)	-	(2,143,719)	-	-	-	-

4410 - Economic Support : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	140,789	149,128	190,117	174,274	130,092	150,436	150,436	194,251
43510: State General Government Grant	19,335	12,937	15,000	10,673	12,600	12,600	12,600	12,600
43560: State Human Services Grant	1,199,746	1,190,213	1,122,888	777,147	1,145,908	1,145,908	1,145,908	1,145,908
48610: Miscellaneous Revenue	9,400	4,200	-	800	-	-	-	-
40000	1,369,270	1,356,479	1,328,005	962,894	1,288,600	1,308,944	1,308,944	1,352,759
51110: Salaries	91,525	95,693	98,077	76,780	100,039	102,021	102,021	105,082
51210: Wages	727,566	753,967	782,191	562,816	780,603	796,116	796,116	819,999
51220: Overtime Wages	2,130	30	-	-	-	-	-	-
51240: PTO Pay-Hourly	-	1,033	-	5,844	-	-	-	-
51310: PTO Incentive	1,957	590	2,000	-	750	750	750	750
Total Wages	823,178	851,313	882,268	645,440	881,391	898,887	898,887	925,831
51510: Social Security	58,485	61,773	67,495	46,334	67,426	68,765	68,765	70,828
51520: Retirement-Employer Share	55,633	58,659	61,179	44,452	63,406	64,666	64,666	66,606
51530: Dental Insurance	3,003	3,092	4,956	3,228	6,758	6,758	6,758	7,096
51540: Health Insurance	281,116	239,681	285,795	174,554	242,904	242,904	242,904	255,049
51550: Disability Insurance	1,934	2,031	2,615	1,659	2,642	2,694	2,694	2,775
51560: Workers Compensation	8,150	8,423	8,716	7,041	8,806	8,981	8,981	9,251
51580: Life Insurance	1,079	1,127	1,133	964	1,145	1,168	1,168	1,203
Total Fringes	409,400	374,785	431,888	278,231	393,088	395,936	395,936	412,807
Net Wage & Fringe	1,232,578	1,226,098	1,314,157	923,671	1,274,479	1,294,823	1,294,823	1,338,638
52125: Purchased Services	825	3,363	5,908	3,913	5,908	5,908	5,908	5,908
52190: Other Professional Services	1,432	3,019	3,318	1,900	3,318	3,318	3,318	3,318
52240: Telephone/Dictaphone	3,704	2,761	3,362	-	3,295	3,295	3,295	3,295
52920: Computer Repair	8,207	305	150	-	150	150	150	150
53190: Office Supplies	173	169	100	-	-	-	-	-
53310: Employee Mileage	-	-	-	-	50	50	50	50
53320: Employee Lodging	-	-	300	-	300	300	300	300
53330: Employee Meal Expense	-	-	100	-	100	100	100	100
53440: Operating Supplies	282	93	250	45	400	400	400	400
53910: Other Supplies and Expenses	92	187	-	114	-	-	-	-

4410 - Economic Support : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53930: Software Purchased	-	-	360	3,123	600	600	600	600
53940: Equipment Purchased - Non Fixed Asset	2,209	-	-	56	-	-	-	-
Operating	16,924	9,896	13,848	9,151	14,121	14,121	14,121	14,121
Total Expenses	1,249,502	1,235,994	1,328,005	932,822	1,288,600	1,308,944	1,308,944	1,352,759
Report Total	119,768	120,485	-	30,072	-	-	-	-

4510 - Children Services : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	3,319,410	3,592,768	4,165,595	3,818,462	4,448,557	4,900,486	4,900,486	5,093,465
43510: State General Government Grant	-	9,550	-	7,389	-	-	-	-
43560: State Human Services Grant	2,288,557	2,448,666	2,305,960	2,093,929	2,465,158	2,465,158	2,465,158	2,465,158
45220: Judgments and Damages	-	-	-	-	108,997	108,997	108,997	108,997
46610: Human Services	426,524	230,786	125,000	118,218	125,000	125,000	125,000	125,000
46650: YCSS Revenues	909,119	860,803	930,250	688,438	950,250	950,250	950,250	950,250
46651: B-3 Revenues	114,473	136,301	130,000	110,060	162,254	162,254	162,254	162,254
46660: Revenues F&C	160,395	169,757	174,000	114,924	160,000	160,000	160,000	160,000
48110: Interest Revenue	183	191	-	-	-	-	-	-
48510: Donations & Contributions	3,196	2,738	-	8,835	-	-	-	-
48610: Miscellaneous Revenue	-	-	-	2,497	-	-	-	-
40000	7,221,858	7,451,561	7,830,805	6,962,754	8,420,216	8,872,145	8,872,145	9,065,124
51110: Salaries	2,455,225	2,727,007	3,187,557	2,281,283	3,574,565	3,645,358	3,645,358	3,754,719
51140: PTO Pay-Salaried	2,440	-	-	1,821	-	-	-	-
51210: Wages	296,064	358,074	391,863	285,184	386,031	393,696	393,696	405,507
51220: Overtime Wages	1,393	222	1,000	600	500	500	500	500
51240: PTO Pay-Hourly	6,666	-	-	-	-	-	-	-
51250: Holiday Pay-Hourly	216	-	-	-	-	-	-	-
51310: PTO Incentive	22,184	24,856	25,000	32,018	30,000	30,000	30,000	30,000
Total Wages	2,784,188	3,110,158	3,605,419	2,600,906	3,991,096	4,069,554	4,069,554	4,190,725
51420: Committee Per Diem	600	540	800	960	400	400	400	400
51510: Social Security	201,105	225,563	275,834	186,191	305,319	311,321	311,321	320,660
51520: Retirement-Employer Share	186,386	212,756	247,476	178,400	284,421	290,054	290,054	298,756
51530: Dental Insurance	7,657	8,373	15,358	12,491	28,590	28,590	28,590	30,020
51540: Health Insurance	758,642	687,511	909,608	658,573	1,012,085	1,012,085	1,012,085	1,062,690
51550: Disability Insurance	6,476	7,418	10,632	6,476	11,882	12,117	12,117	12,481
51560: Workers Compensation	27,522	30,556	35,440	27,857	39,606	40,391	40,391	41,602
51580: Life Insurance	3,604	4,126	4,607	3,757	5,149	5,251	5,251	5,408
Total Fringes	1,191,990	1,176,844	1,499,755	1,074,705	1,687,451	1,700,209	1,700,209	1,772,017
51599: Interdepartmental Wage & Fringe	26,296	37,779	(384,755)	38,043	(322,142)	(322,142)	(322,142)	(322,142)
Net Wage & Fringe	4,002,474	4,324,781	4,720,419	3,713,654	5,356,406	5,447,621	5,447,621	5,640,600

4510 - Children Services : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
51910: Staff Development	5,065	7,284	5,700	12,325	8,100	8,100	8,100	8,100
52110: Medical and Dental Services	14,460	11,741	12,500	16,806	4,050	4,050	4,050	4,050
52117: Legal Services	25,937	27,512	25,000	10,845	30,000	30,000	30,000	30,000
52122: Interpreter Services	-	1,163	-	101	-	-	-	-
52125: Purchased Services	4,086,222	4,015,351	2,941,268	2,578,600	2,901,686	3,262,400	3,262,400	3,262,400
52132: Transportation	-	3,752	-	-	-	-	-	-
52133: Administration	-	1,500	-	-	-	-	-	-
52140: Civil Process/Paper Fees	-	497	-	190	-	-	-	-
52151: Investigation Services	-	304	-	-	-	-	-	-
52156: Witness Fees	1,500	-	-	-	-	-	-	-
52190: Other Professional Services	14,665	44,157	60,500	23,734	45,500	45,500	45,500	45,500
52920: Computer Repair	-	2,142	-	-	-	-	-	-
53110: Postage	30	327	-	80	100	100	100	100
53130: Managed Print Costs - IT	32	179	-	61	-	-	-	-
53190: Office Supplies	36	386	-	129	-	-	-	-
53210: Publications & Printing	-	335	200	100	200	200	200	200
53211: Law Book Publications	-	-	350	-	350	350	350	350
53212: Outreach/Education	8,436	8,256	10,000	7,194	10,000	10,000	10,000	10,000
53213: Program Development	-	288	-	-	-	-	-	-
53310: Employee Mileage	19,862	20,767	22,200	17,201	22,976	22,976	22,976	22,976
53320: Employee Lodging	1,785	6,210	2,750	7,325	5,588	5,588	5,588	5,588
53330: Employee Meal Expense	962	1,911	1,118	2,981	2,860	2,860	2,860	2,860
53340: Employee Airfare	-	3,070	-	-	2,500	2,500	2,500	2,500
53350: Employee Other Expenses	228	947	-	1,825	-	-	-	-
53420: Medical Supplies	-	-	-	4,228	7,100	7,100	7,100	7,100
53430: Provided Food Expense	205	22	-	95	-	-	-	-
53440: Operating Supplies	364	1,465	-	-	500	500	500	500
53470: Fuel Expenses	-	55	-	39	-	-	-	-
53490: Other Operating Supplies	-	-	-	1,651	-	-	-	-
53910: Other Supplies and Expenses	(260)	531	-	350	1,500	1,500	1,500	1,500
53920: Cell Phones & Accessories	-	788	-	-	-	-	-	-
53930: Software Purchased	-	22,032	28,800	27,482	19,800	19,800	19,800	19,800
53940: Equipment Purchased - Non Fixed Asset	-	3,948	-	13,740	1,000	1,000	1,000	1,000
53995: Vehicle Operating Expenses	-	-	-	27	-	-	-	-

4510 - Children Services : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
55310: Rents and Leases	-	-	-	1,250	-	-	-	-
Operating	4,179,530	4,186,919	3,110,386	2,728,358	3,063,810	3,424,524	3,424,524	3,424,524
Total Expenses	8,182,004	8,511,700	7,830,805	6,442,012	8,420,216	8,872,145	8,872,145	9,065,124
Report Total	(960,146)	(1,060,139)		520,742				

4610 - Aging & Disability Resource Center : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	881,402	374,737	622,541	570,663	787,600	728,517	728,517	798,536
43310: Other Federal Payment	57,339	133,428	-	-	-	-	-	-
43560: State Human Services Grant	1,716,938	1,888,045	1,862,759	1,527,668	1,843,914	1,808,914	1,808,914	1,808,914
46610: Human Services	-	-	-	2,113	-	-	-	-
48510: Donations & Contributions	282,152	302,822	288,500	230,319	291,800	291,800	291,800	291,800
48610: Miscellaneous Revenue	48,286	43,403	50,000	28,912	32,000	32,000	32,000	32,000
49410: Sales of General Fixed Assets	1,300	17,275	-	870	-	-	-	-
40000	2,987,417	2,759,709	2,823,800	2,360,544	2,955,314	2,861,231	2,861,231	2,931,250
51110: Salaries	1,014,496	877,704	1,089,366	768,024	1,044,991	1,030,243	1,030,243	1,061,150
51140: PTO Pay-Salaried	15,718	-	-	-	-	-	-	-
51210: Wages	460,068	502,729	508,982	390,753	614,027	571,080	571,080	588,212
51215: Inservice Wages	-	-	-	220	-	-	-	-
51220: Overtime Wages	750	249	-	21	-	-	-	-
51240: PTO Pay-Hourly	198	-	-	-	-	-	-	-
51250: Holiday Pay-Hourly	702	264	-	81	-	-	-	-
51310: PTO Incentive	11,600	10,733	11,000	10,951	10,500	10,500	10,500	10,500
Total Wages	1,503,532	1,391,678	1,609,348	1,170,050	1,669,517	1,611,823	1,611,823	1,659,862
51410: County Board Per Diem	7,089	7,225	7,000	4,590	7,300	7,300	7,300	7,300
51510: Social Security	111,436	103,681	123,123	85,745	127,718	123,304	123,304	127,004
51520: Retirement-Employer Share	77,600	69,736	85,358	63,209	92,788	88,106	88,106	90,749
51530: Dental Insurance	3,121	2,874	5,003	4,172	8,236	7,298	7,298	7,663
51540: Health Insurance	273,213	239,183	283,729	238,927	317,332	291,811	291,811	306,401
51550: Disability Insurance	2,591	2,348	4,748	2,222	4,977	4,804	4,804	4,948
51560: Workers Compensation	14,827	13,604	15,706	12,377	16,467	15,888	15,888	16,364
51580: Life Insurance	1,440	1,310	1,872	1,290	2,092	2,012	2,012	2,072
Total Fringes	491,316	439,961	526,539	412,533	576,910	540,522	540,522	562,501
51599: Interdepartmental Wage & Fringe	1,828	56	2,500	1,500	1,500	1,500	1,500	1,500
Net Wage & Fringe	1,996,676	1,831,696	2,138,387	1,584,082	2,247,928	2,153,845	2,153,845	2,223,864
51910: Staff Development	2,275	2,249	1,963	1,469	1,794	1,794	1,794	1,794
52119: Accounting Services	1,575	1,575	-	1,575	-	-	-	-
52120: Volunteer Services Expense	2,548	2,655	2,900	2,386	2,700	2,700	2,700	2,700

4610 - Aging & Disability Resource Center : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
52125: Purchased Services	17,442	-	-	325	-	-	-	-
52126: Chore Services	1,890	4,000	1,000	1,551	2,000	2,000	2,000	2,000
52127: Personal Care Services	5,631	4,160	3,500	3,655	3,500	3,500	3,500	3,500
52128: Homemaker Services	26,432	31,364	20,669	22,638	26,890	26,890	26,890	26,890
52129: Respite Services	42,620	34,304	40,800	18,326	40,800	40,800	40,800	40,800
52132: Transportation	57,434	61,314	63,700	59,019	63,700	63,700	63,700	63,700
52135: Catered Food	426,364	476,835	400,000	350,424	425,000	425,000	425,000	425,000
52136: Unprepared Food	39,424	18,390	15,000	14,123	17,000	17,000	17,000	17,000
52190: Other Professional Services	3,658	5,726	3,000	7,915	3,000	3,000	3,000	3,000
52240: Telephone/Dictaphone	2,843	2,573	1,500	-	-	-	-	-
52250: Cellular Phone Service	12,710	14,402	14,000	12,166	22,816	22,816	22,816	22,816
52252: Internet Fees	1,505	1,574	-	-	-	-	-	-
52410: Repair and Replacement	14,790	21,953	15,000	6,239	10,000	10,000	10,000	10,000
52440: Misc. Repair & Maintenance	2,033	1,025	2,000	1,110	1,500	1,500	1,500	1,500
52920: Computer Repair	1,364	3,261	2,338	-	-	-	-	-
52990: Other Contractual Services	37	-	-	-	-	-	-	-
53110: Postage	34,258	5,429	7,250	4,073	6,250	6,250	6,250	6,250
53120: Copy Expense	8	8	25	5	25	25	25	25
53190: Office Supplies	1,405	1,532	1,700	1,026	1,200	1,200	1,200	1,200
53210: Publications & Printing	10,922	5,717	5,350	-	50	50	50	50
53212: Outreach/Education	13,663	16,512	19,150	40,553	13,800	13,800	13,800	13,800
53213: Program Development	1,472	1,831	2,008	399	2,106	2,106	2,106	2,106
53240: Dues & Licenses	850	1,119	1,090	851	1,305	1,305	1,305	1,305
53310: Employee Mileage	3,407	3,601	1,410	3,599	2,000	2,000	2,000	2,000
53320: Employee Lodging	1,717	1,543	1,270	1,022	1,770	1,770	1,770	1,770
53330: Employee Meal Expense	641	381	540	603	710	710	710	710
53350: Employee Other Expenses	52	45	-	12	-	-	-	-
53430: Provided Food Expense	120	79	250	-	250	250	250	250
53440: Operating Supplies	28,444	36,685	28,700	24,461	30,200	30,200	30,200	30,200
53470: Fuel Expenses	16,652	16,418	18,000	11,326	18,000	18,000	18,000	18,000
53510: Repair and Maintenance Supplies	8	-	-	-	-	-	-	-
53910: Other Supplies and Expenses	14	803	-	177	-	-	-	-
53940: Equipment Purchased - Non Fixed Asset	-	5,411	-	5,134	-	-	-	-
53995: Vehicle Operating Expenses	930	496	500	449	500	500	500	500
55180: Liability Insurance	5,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
55310: Rents and Leases	4,870	4,800	4,800	2,100	2,520	2,520	2,520	2,520

4610 - Aging & Disability Resource Center : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
57910: Other Grants, Contributions and Indemnities	219,337	-	-	-	-	-	-	-
Operating	1,006,344	795,771	685,413	604,710	707,386	707,386	707,386	707,386
Total Expenses	3,003,020	2,627,467	2,823,800	2,188,792	2,955,314	2,861,231	2,861,231	2,931,250
Report Total	(15,603)	132,242	-	171,752	-	-	-	-

4920 - Health & Human Services Administration : Department Budget Overview

	FY23 Actual Final	FY24 Actual Final	FY25 Operating Budget Adopted	FY25 November 5 YTD	FY26 Operating Budget Requested	FY26 Operating Budget Recommended	FY26 Operating Budget Adopted	FY27 Operating Budget Projected
41110: General Property Taxes	1,456,992	1,377,951	1,480,823	1,357,421	1,213,872	1,323,931	1,323,931	1,391,930
43310: Other Federal Payment	-	-	100,000	-	100,000	50,000	50,000	50,000
43560: State Human Services Grant	566,004	632,182	565,000	4	630,000	630,000	630,000	630,000
48110: Interest Revenue	1	-	-	1	-	-	-	-
48210: Rent Revenue	2,775	1,166	-	-	-	-	-	-
48510: Donations & Contributions	851	792	-	1,170	-	-	-	-
48610: Miscellaneous Revenue	4,538	1,220	1,500	382	600	600	600	600
48710: Collection of Doubtful Accounts	14,890	16,461	25,000	35,643	35,000	35,000	35,000	35,000
40000	2,046,051	2,029,773	2,172,323	1,394,622	1,979,472	2,039,531	2,039,531	2,107,530
51110: Salaries	428,556	446,500	473,625	364,011	476,378	568,715	568,715	585,777
51140: PTO Pay-Salaried	7,390	-	-	-	-	-	-	-
51210: Wages	736,033	740,304	824,759	564,969	871,555	881,696	881,696	908,147
51220: Overtime Wages	3,215	912	3,000	1,876	2,500	2,500	2,500	2,500
51240: PTO Pay-Hourly	13,261	1,864	-	4,134	-	-	-	-
51250: Holiday Pay-Hourly	195	-	-	-	-	-	-	-
51310: PTO Incentive	6,056	3,968	4,000	7,610	7,500	7,500	7,500	7,500
Total Wages	1,194,706	1,193,547	1,305,384	942,601	1,357,933	1,460,411	1,460,411	1,503,924
51510: Social Security	86,817	86,988	99,867	67,779	103,882	111,721	111,721	115,073
51520: Retirement-Employer Share	78,851	81,629	90,448	64,565	97,231	104,610	104,610	107,748
51530: Dental Insurance	3,621	3,708	5,998	3,767	9,336	9,180	9,180	9,639
51540: Health Insurance	321,252	292,482	366,271	229,787	348,070	339,138	339,138	356,094
51550: Disability Insurance	2,715	2,771	3,857	2,411	4,044	4,351	4,351	4,482
51560: Workers Compensation	10,769	10,660	11,603	9,272	12,099	13,114	13,114	13,508
51580: Life Insurance	1,462	1,478	1,601	1,402	1,740	1,869	1,869	1,925
51590: Unemployment Comp Charges	(4,463)	-	-	-	-	-	-	-
Total Fringes	501,023	479,715	579,644	378,983	576,402	583,983	583,983	608,469
51599: Interdepartmental Wage & Fringe	(26,296)	(37,779)	-	(34,461)	-	-	-	-
Net Wage & Fringe	1,669,434	1,635,483	1,885,028	1,287,123	1,934,335	2,044,394	2,044,394	2,112,393
51910: Staff Development	2,163	1,167	2,500	326	2,500	2,500	2,500	2,500
52119: Accounting Services	10,500	16,012	12,000	16,025	13,000	13,000	13,000	13,000

4920 - Health & Human Services Administration : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
52122: Interpreter Services	2,886	123	500	720	750	750	750	750
52125: Purchased Services	47,280	37,500	156,000	50,172	156,000	106,000	106,000	106,000
52152: Bank Service Charges	5,311	6,323	6,000	4,770	6,000	6,000	6,000	6,000
52190: Other Professional Services	611	1,470	5,000	3,906	5,000	5,000	5,000	5,000
52240: Telephone/Dictaphone	117	83	200	-	-	-	-	-
52250: Cellular Phone Service	62,055	69,770	70,000	59,396	70,000	70,000	70,000	70,000
52920: Computer Repair	3,297	1,253	5,000	60	4,000	4,000	4,000	4,000
53110: Postage	25,478	25,321	36,000	24,898	36,000	36,000	36,000	36,000
53130: Managed Print Costs - IT	26,106	23,635	25,000	18,198	24,000	24,000	24,000	24,000
53190: Office Supplies	18,631	18,687	20,000	12,651	19,000	19,000	19,000	19,000
53210: Publications & Printing	35	37	100	38	40	40	40	40
53212: Outreach/Education	-	-	-	4,789	-	-	-	-
53240: Dues & Licenses	3,100	3,209	3,200	3,239	3,250	3,250	3,250	3,250
53250: Software Subscriptions & Renewals	444	640	150	1,685	1,500	1,500	1,500	1,500
53310: Employee Mileage	1,002	1,326	1,000	1,648	1,500	1,500	1,500	1,500
53320: Employee Lodging	1,284	1,162	1,500	1,191	1,500	1,500	1,500	1,500
53330: Employee Meal Expense	181	119	200	160	200	200	200	200
53350: Employee Other Expenses	195	733	175	252	175	175	175	175
53420: Medical Supplies	13	130	-	-	-	-	-	-
53430: Provided Food Expense	851	792	100	957	100	100	100	100
53440: Operating Supplies	1,344	206	250	147	250	250	250	250
53510: Repair and Maintenance Supplies	11	-	-	-	-	-	-	-
53910: Other Supplies and Expenses	569	398	-	150	-	-	-	-
53930: Software Purchased	206,589	47,642	29,700	33,054	29,000	29,000	29,000	29,000
53940: Equipment Purchased - Non Fixed Asset	94	5,361	-	850	-	-	-	-
53995: Vehicle Operating Expenses	28,592	28,918	32,000	23,898	32,000	32,000	32,000	32,000
55180: Liability Insurance	130,000	135,000	135,000	135,000	140,000	140,000	140,000	140,000
59200: Overhead	-	-	(254,280)	-	(500,628)	(500,628)	(500,628)	(500,628)
Operating	578,740	427,017	287,295	398,182	45,137	(4,863)	(4,863)	(4,863)
Total Expenses	2,248,174	2,062,500	2,172,323	1,685,305	1,979,472	2,039,531	2,039,531	2,107,530
Report Total	(202,122)	(32,727)	-	(290,683)	-	-	-	-



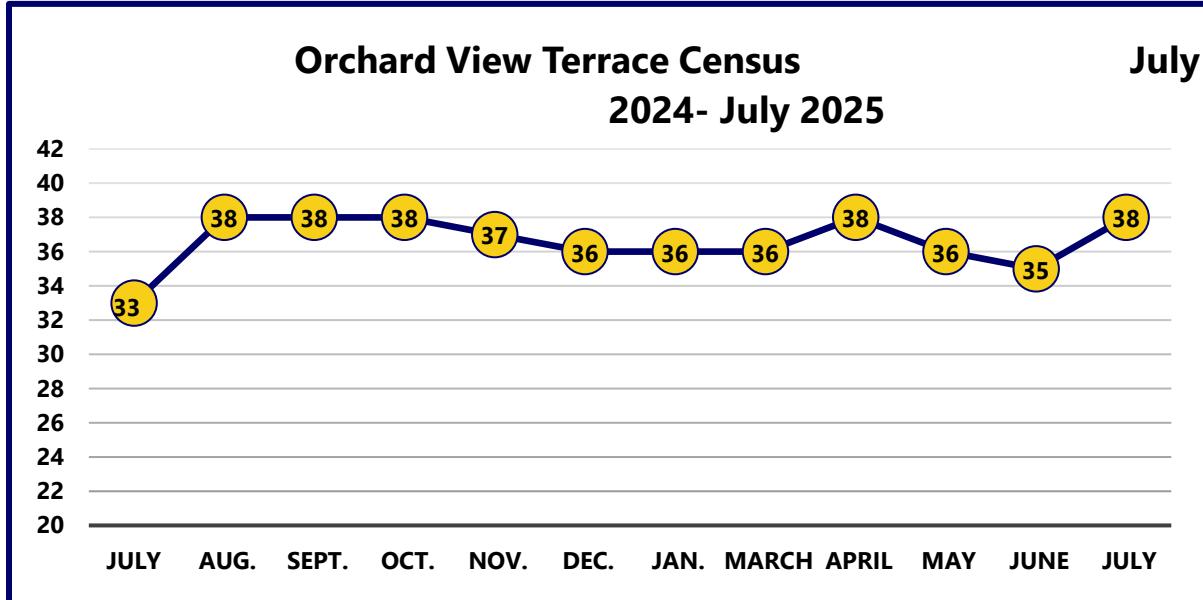
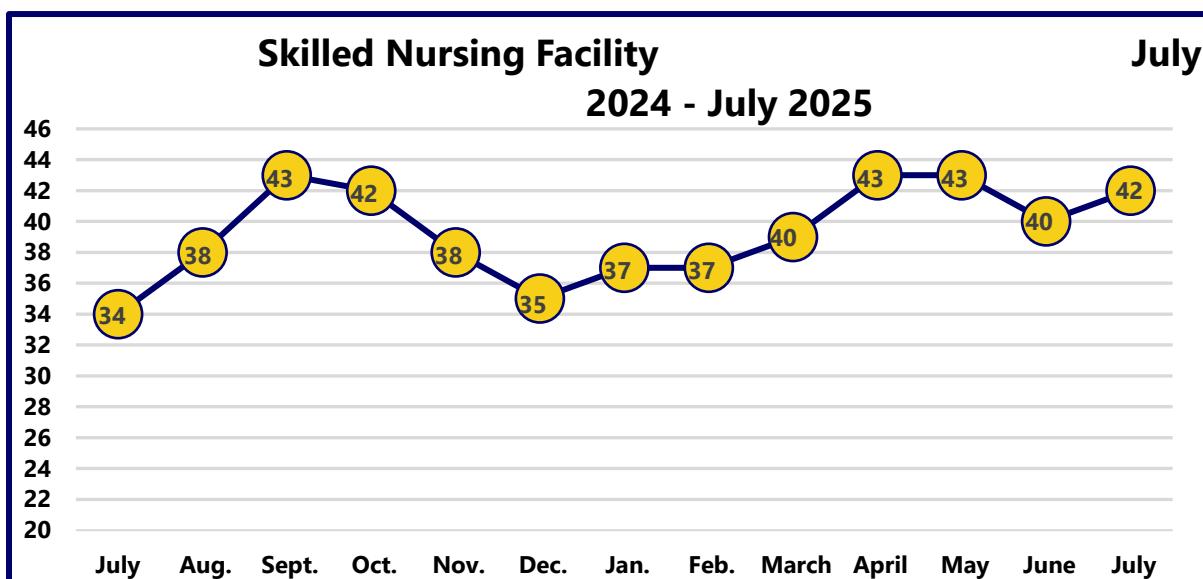
Department Overview 2026 Requested Budget

Health Center Campus – 4210, 4230, 4240

Mission Statement

St. Croix County Health Center Campus mission is to provide the highest quality of Resident centered care, treatment, and rehabilitation to residents, returning them to the community whenever possible, with compassion and respect for the people and the environment

Service and Operational Trends



Highlight of Department Activities

- The Health Care Center (HCC) census continues to grow, especially in long-term care, hospice, and rehabilitation services, maintaining higher overall occupancy. Orchard View's Memory Care unit has reached full capacity several times this year, highlighting strong demand but limiting new admissions. HCC has successfully hired and trained staff for Orchard View and the Kitty Rhoades unit, with cross-training underway to support staffing flexibility across the facility.
- Rehabilitation services overview for 2024: In 2024, rehabilitation services admitted 126 individuals and discharged 130, with 62 residents successfully returning to their homes or assisted living settings. Orchard View admitted 30 residents and discharged 33 during the same period.
- In 2024, training was provided for 49 Nursing Assistants and 62 Personal Care Workers. Additionally, 39 county personnel and public health nurses (excluding HCC employees) completed CPR certification.
- Utilizing grant dollars, we successfully opened the Kitty Rhoades Dementia Crisis Stabilization Unit (DCSU). Our team continues to focus on education, consultation, and support related to dementia care and behavioral health.

2026 Budget Changes

- Rates were updated in all 3 facilities.
- Two new positions are requested in the upcoming budget to support growing needs in admissions and administration across all three facilities. As the aging population increases, we are receiving more complex referrals that require in-depth assessments and coordination. Our current staffing structure does not provide adequate time for staff to thoroughly evaluate referrals alongside their existing responsibilities. The second position would enhance administrative leadership coverage across all shifts, recognizing that our facilities operate 24/7. This role will strengthen communication, improve program monitoring and development, and support efforts to ensure our services remain a valuable financial asset to the County.
- Our workforce has expanded, and we are actively cross-training staff to enhance support across all three facilities. Continued focus on recruitment and workforce growth remains essential to meet increasing service demands and maintain operational resilience.

Budget Highlights Supporting Strategic Plan

- **Maintaining Financial Sustainability:** The Health Care Center (HCC) is actively addressing workforce challenges to support a higher census and drive increased revenue, ensuring long-term financial stability.
- **Aligning Budget Priorities with Strategic Vision:** We are seeing a rise in referrals within our service area, with census increasing across all three facilities. Additionally, our therapy department has expanded its continuum of care by providing in-home therapy services to residents who have successfully rehabbed and returned home.
- **Adopting Effective Retention and Recruitment Strategies:** We continue to see success in partnering with local high schools to help students obtain CNA certification, which has significantly reduced our reliance on contracted staff. These relationships are highly valuable, and we are committed to strengthening our connections with both high school and college students. Thanks to these efforts, we were able to eliminate most agency staffing during the summer by utilizing our student workforce.

4200 - Health Care Campus : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	-	-	-	-	-	-	-	-
43510: State General Government Grant	27,128	95,738	-	26,838	-	-	-	-
43560: State Human Services Grant	-	241,434	-	336,031	-	-	-	-
46520: Institutional Care	7,124,550	8,764,103	12,446,583	7,262,098	13,129,096	13,140,699	13,140,699	13,392,902
46910: Other Public Charges for Services	138,730	189	-	60	-	-	-	-
48110: Interest Revenue	1,849	1,085	1,000	104	1,000	1,000	1,000	1,000
48510: Donations & Contributions	17,129	14,441	3,900	10,976	3,600	3,600	3,600	3,600
48610: Miscellaneous Revenue	41,951	31,877	24,000	24,176	24,000	24,000	24,000	24,000
48710: Collection of Doubtful Accounts	-	2,679	-	-	-	-	-	-
49240: Transfer from Capital Projects Fund	307,391	276,856	-	-	-	-	-	-
49310: Fund Balance Applied	-	-	(1,255,693)	-	(236,299)	(259,415)	(259,415)	(259,415)
49410: Sales of General Fixed Assets	-	(6,691)	-	-	-	-	-	-
40000	7,658,728	9,421,711	11,219,790	7,660,284	12,921,397	12,909,883	12,909,883	13,162,086
51110: Salaries	714,027	801,716	761,256	545,029	1,092,836	1,036,952	1,036,952	1,068,060
51115: Inservice Salaries	1,283	-	108,156	730	95,656	95,656	95,656	95,656
51210: Wages	2,117,346	2,422,748	3,908,505	2,425,585	3,893,504	3,952,615	3,952,615	4,071,193
51215: Inservice Wages	22,767	39,959	60,000	32,950	55,000	55,000	55,000	55,000
51220: Overtime Wages	78,660	117,874	96,500	146,390	131,000	131,000	131,000	131,000
51240: PTO Pay-Hourly	14,037	11,269	-	4,364	-	-	-	-
51250: Holiday Pay-Hourly	85,364	115,822	39,000	47,059	120,000	120,000	120,000	120,000
51310: PTO Incentive	16,073	17,596	9,500	12,447	19,300	19,300	19,300	19,300
Total Wages	3,049,556	3,526,984	4,982,918	3,214,554	5,407,296	5,410,523	5,410,523	5,560,210
51510: Social Security	221,829	253,704	373,076	236,954	406,340	406,587	406,587	418,785
51520: Retirement-Employer Share	184,682	206,869	319,914	195,065	380,611	380,843	380,843	392,269
51530: Dental Insurance	6,766	6,985	26,863	11,443	38,466	37,528	37,528	39,404
51540: Health Insurance	736,933	731,717	1,502,381	774,306	1,480,072	1,454,550	1,454,550	1,527,278
51550: Disability Insurance	5,480	5,772	13,871	5,964	14,959	14,969	14,969	15,418
51560: Workers Compensation	73,225	81,798	113,569	85,740	122,574	122,613	122,613	126,291
51580: Life Insurance	3,050	3,200	4,228	3,452	5,405	5,396	5,396	5,557
Total Fringes	1,231,966	1,290,045	2,353,902	1,312,923	2,448,427	2,422,486	2,422,486	2,525,002
51599: Interdepartmental Wage & Fringe	170,560	161,929	200,598	154,629	232,388	232,388	232,388	232,388

4200 - Health Care Campus : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
Net Wage & Fringe	4,452,082	4,978,958	7,537,417	4,682,106	8,088,110	8,065,396	8,065,396	8,317,599
51910: Staff Development	4,052	23,507	20,000	7,095	18,500	18,500	18,500	18,500
51915: Nursing Professional & Education	-	2,369	-	5,837	3,500	3,500	3,500	3,500
52111: Physician Consultant	8,250	7,500	9,000	7,500	9,000	9,000	9,000	9,000
52112: Pharmacist Consultant	2,408	2,775	3,200	2,338	3,200	3,200	3,200	3,200
52113: Psychiatrist/Psychologist Consultant	9,125	7,563	9,000	11,685	1,500	1,500	1,500	1,500
52114: Dietary Consultant	13,338	11,164	12,000	10,792	18,000	18,000	18,000	18,000
52116: Consultant Fees	-	400	-	700	-	-	-	-
52117: Legal Services	-	273	-	-	-	-	-	-
52119: Accounting Services	21,635	22,355	20,000	34,993	30,000	30,000	30,000	30,000
52124: Purchased Pool Staff	891,172	907,164	750,000	579,809	840,000	840,000	840,000	840,000
52125: Purchased Services	573,438	588,090	844,320	541,122	962,183	962,183	962,183	962,183
52132: Transportation	869	2,228	1,000	2,231	2,500	2,500	2,500	2,500
52152: Bank Service Charges	300	345	500	340	500	500	500	500
52170: Speech Therapy	21,219	25,492	38,000	8,574	16,000	16,000	16,000	16,000
52171: Occ Therapy	116,542	179,406	183,000	119,317	185,000	185,000	185,000	185,000
52172: Physical Therapy	121,459	204,100	211,000	120,097	195,000	195,000	195,000	195,000
52173: X-Ray	5,149	6,083	4,000	2,042	4,000	4,000	4,000	4,000
52174: Labs	7,746	7,248	5,500	6,239	10,500	10,500	10,500	10,500
52176: Pharmacy	59,651	67,797	78,000	59,888	78,000	78,000	78,000	78,000
52177: Rented Equipment	-	-	-	6,158	5,000	5,000	5,000	5,000
52178: Misc Medicare A	2,781	2,923	3,500	5,535	7,000	7,000	7,000	7,000
52190: Other Professional Services	5,012	4,741	4,140	4,215	5,000	5,000	5,000	5,000
52210: Water & Sewer	26,013	27,001	29,000	33,318	43,000	43,000	43,000	43,000
52220: Electricity	157,238	149,360	147,000	116,385	147,000	147,000	147,000	147,000
52230: Gas for Heating	33,038	35,523	55,700	31,289	50,200	50,200	50,200	50,200
52240: Telephone/Dictaphone	257	-	-	-	-	-	-	-
52250: Cellular Phone Service	6,050	3,820	6,328	2,951	4,800	4,800	4,800	4,800
52420: Grounds Maintenance	41,760	10,033	41,600	20,898	37,600	37,600	37,600	37,600
52430: Building Maintenance	36,642	37,112	32,000	43,210	45,000	45,000	45,000	45,000
52440: Misc. Repair & Maintenance	933	418	2,600	1,623	2,600	2,600	2,600	2,600
52920: Computer Repair	2,790	10,406	2,500	202,317	2,500	2,500	2,500	2,500
52930: Refuse Collection Services	14,468	22,557	21,500	18,747	22,700	22,700	22,700	22,700
52990: Other Contractual Services	134,961	126,996	32,400	108,786	131,500	131,500	131,500	131,500

4200 - Health Care Campus : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53110: Postage	2,560	2,663	3,370	1,843	3,120	3,120	3,120	3,120
53130: Managed Print Costs - IT	9,378	11,508	10,500	8,794	12,500	12,500	12,500	12,500
53131: IT - MANAGED PRINT CHARGEBACKS	-	-	2,000	-	-	-	-	-
53190: Office Supplies	2,181	2,854	2,300	2,406	2,550	2,550	2,550	2,550
53210: Publications & Printing	736	1,124	1,000	720	1,000	1,000	1,000	1,000
53212: Outreach/Education	7,339	11,596	500	8,636	1,000	1,000	1,000	1,000
53220: Advertising/Promotion	137	-	1,500	989	2,000	2,000	2,000	2,000
53240: Dues & Licenses	16,605	20,534	123,665	16,214	24,215	24,215	24,215	24,215
53250: Software Subscriptions & Renewals	34,686	43,950	119,200	34,711	122,700	122,700	122,700	122,700
53310: Employee Mileage	1,458	3,464	2,000	1,183	2,000	2,000	2,000	2,000
53320: Employee Lodging	4,261	8,558	4,700	2,594	4,700	4,700	4,700	4,700
53330: Employee Meal Expense	883	1,194	900	409	900	900	900	900
53340: Employee Airfare	-	1,916	-	389	-	-	-	-
53350: Employee Other Expenses	765	522	-	-	-	-	-	-
53420: Medical Supplies	1,746	1,816	2,000	2,448	2,300	2,300	2,300	2,300
53421: Nursing Supplies - Med A	-	4,063	4,000	5,271	4,000	4,000	4,000	4,000
53422: Nursing Supplies - Non-Billable	53,257	75,424	69,000	72,953	99,000	99,000	99,000	99,000
53423: Med A - IV Supplies	12,928	2,386	6,000	35,561	6,000	6,000	6,000	6,000
53430: Provided Food Expense	14,797	15,826	14,000	16,433	24,000	24,000	24,000	24,000
53440: Operating Supplies	45,798	79,217	40,000	84,186	50,660	50,660	50,660	50,660
53450: Uniform Expense/Supplies	-	-	-	45	-	-	-	-
53460: Instructional Aids	245	1,080	250	378	250	250	250	250
53470: Fuel Expenses	-	1,048	-	185	-	-	-	-
53480: Wandergaard Expense	2,967	1,552	5,000	2,287	1,500	1,500	1,500	1,500
53481: OTC Drugs - Non-Billable	8,633	18,116	15,000	12,990	18,000	18,000	18,000	18,000
53483: Therapy Supplies	285	670	500	1,903	1,500	1,500	1,500	1,500
53485: Vaccine - Residents	-	16,581	4,000	-	4,000	4,000	4,000	4,000
53490: Other Operating Supplies	1,560	-	4,000	250	4,000	4,000	4,000	4,000
53910: Other Supplies and Expenses	209	833	-	1,223	-	-	-	-
53920: Cell Phones & Accessories	-	2,673	-	-	-	-	-	-
53940: Equipment Purchased - Non Fixed Asset	869	10,138	800	3,289	12,000	12,000	12,000	12,000
53950: Nursing Equipment < \$1,000	8,063	68,233	-	15,153	500	500	500	500
53995: Vehicle Operating Expenses	168	252	700	359	700	700	700	700
54470: Plumbing Fixtures	-	-	-	26	-	-	-	-
55180: Liability Insurance	70,000	72,500	72,500	72,500	77,500	77,500	77,500	77,500

4200 - Health Care Campus : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
55310: Rents and Leases	2,246	2,260	2,400	1,919	2,400	2,400	2,400	2,400
55420: Depreciation - Land Improvements	1,126	1,480	-	-	1,480	1,480	1,480	1,480
55430: Depreciation - Buildings	571,087	553,032	-	13,252	553,031	553,031	553,031	553,031
55440: Depreciation - Fixed Equipment	27,994	43,836	-	1,939	43,835	43,835	43,835	43,835
55450: Depreciation - Vehicles	9,907	14,864	-	-	14,863	14,863	14,863	14,863
55910: Other Fixed Charges	-	-	103,800	103,800	103,800	115,000	115,000	115,000
57410: Losses	58,672	41,662	-	-	-	-	-	-
59400: WRS Pension Allocation	218,141	(24,800)	-	-	-	-	-	-
59530: Transfer to Debt Service Fund	-	-	500,000	500,000	750,000	750,000	750,000	750,000
Operating	3,509,984	3,611,374	3,682,373	3,143,267	4,833,287	4,844,487	4,844,487	4,844,487
58110: New Vehicles	-	99,306	-	-	-	-	-	-
58000: Capital Outlay	-	99,306	-	-	-	-	-	-
Total Expenses	7,962,066	8,689,638	11,219,790	7,825,373	12,921,397	12,909,883	12,909,883	13,162,086
Report Total	(303,337)	732,073	-	(165,089)	-	-	-	-

4210 - Skilled Nursing Facility : Department Budget Overview

	FY23 Actual Final	FY24 Actual Final	FY25 Operating Budget Adopted	FY25 November 5 YTD	FY26 Operating Budget Requested	FY26 Operating Budget Recommended	FY26 Operating Budget Adopted	FY27 Operating Budget Projected
41110: General Property Taxes	-	-	-	-	-	-	-	-
46520: Institutional Care	5,082,181	6,737,672	8,279,775	5,507,908	8,850,340	8,850,340	8,850,340	9,012,766
46910: Other Public Charges for Services	138,730	189	-	60	-	-	-	-
48110: Interest Revenue	1,849	1,085	1,000	104	1,000	1,000	1,000	1,000
48510: Donations & Contributions	17,129	14,441	3,900	10,976	3,600	3,600	3,600	3,600
48610: Miscellaneous Revenue	25,251	14,717	15,000	20,638	15,000	15,000	15,000	15,000
48710: Collection of Doubtful Accounts	-	2,679	-	-	-	-	-	-
49240: Transfer from Capital Projects Fund	287,237	276,856	-	-	-	-	-	-
49310: Fund Balance Applied	-	-	(893,325)	-	(143,081)	(82,554)	(82,554)	(82,554)
40000	5,552,378	7,047,640	7,406,350	5,539,686	8,726,859	8,787,386	8,787,386	8,949,811
51110: Salaries	602,898	685,010	561,735	448,670	849,593	866,420	866,420	892,412
51115: Inservice Salaries	1,155	-	95,656	621	95,656	95,656	95,656	95,656
51210: Wages	1,449,460	1,684,802	2,492,021	1,615,569	2,367,597	2,396,927	2,396,927	2,468,834
51215: Inservice Wages	9,673	15,584	35,000	13,422	25,000	25,000	25,000	25,000
51220: Overtime Wages	50,255	77,566	69,000	83,752	78,000	78,000	78,000	78,000
51240: PTO Pay-Hourly	9,602	6,620	-	3,118	-	-	-	-
51250: Holiday Pay-Hourly	58,545	82,613	30,000	34,071	80,000	80,000	80,000	80,000
51310: PTO Incentive	13,808	16,032	9,500	11,919	16,750	16,750	16,750	16,750
Total Wages	2,195,395	2,568,227	3,292,912	2,211,141	3,512,596	3,558,752	3,558,752	3,656,653
51510: Social Security	158,527	182,918	244,700	162,958	261,396	264,927	264,927	272,875
51520: Retirement-Employer Share	135,537	149,513	220,002	132,083	244,551	247,874	247,874	255,311
51530: Dental Insurance	4,869	5,022	12,281	8,634	21,472	21,472	21,472	22,546
51540: Health Insurance	548,104	527,832	782,719	579,457	905,468	905,468	905,468	950,742
51550: Disability Insurance	4,179	4,180	9,071	4,176	9,652	9,790	9,790	10,084
51560: Workers Compensation	52,180	58,655	73,812	59,037	78,596	79,714	79,714	82,105
51580: Life Insurance	2,325	2,309	2,922	2,410	3,585	3,645	3,645	3,755
Total Fringes	905,719	930,429	1,345,507	948,756	1,524,721	1,532,891	1,532,891	1,597,417
51599: Interdepartmental Wage & Fringe	107,320	100,713	134,401	106,315	151,680	151,680	151,680	151,680
Net Wage & Fringe	3,208,435	3,599,369	4,772,820	3,266,211	5,188,997	5,243,324	5,243,324	5,405,749
51910: Staff Development	2,540	2,185	15,000	4,429	15,500	15,500	15,500	15,500

4210 - Skilled Nursing Facility : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
51915: Nursing Professional & Education	-	1,709	-	3,787	3,500	3,500	3,500	3,500
52111: Physician Consultant	8,250	7,500	9,000	7,500	9,000	9,000	9,000	9,000
52112: Pharmacist Consultant	2,408	2,775	3,200	2,338	3,200	3,200	3,200	3,200
52113: Psychiatrist/Psychologist Consultant	9,125	7,563	9,000	4,023	-	-	-	-
52114: Dietary Consultant	13,338	11,164	12,000	10,792	18,000	18,000	18,000	18,000
52116: Consultant Fees	-	400	-	700	-	-	-	-
52119: Accounting Services	21,635	22,355	20,000	34,993	30,000	30,000	30,000	30,000
52124: Purchased Pool Staff	859,520	906,005	750,000	579,809	840,000	840,000	840,000	840,000
52125: Purchased Services	257,001	304,943	411,720	330,760	588,960	588,960	588,960	588,960
52132: Transportation	869	2,228	1,000	2,231	2,500	2,500	2,500	2,500
52152: Bank Service Charges	300	345	500	340	500	500	500	500
52170: Speech Therapy	21,219	25,492	38,000	8,574	16,000	16,000	16,000	16,000
52171: Occ Therapy	116,542	179,406	183,000	119,317	185,000	185,000	185,000	185,000
52172: Physical Therapy	121,459	204,100	211,000	120,097	195,000	195,000	195,000	195,000
52173: X-Ray	5,149	6,083	4,000	2,042	4,000	4,000	4,000	4,000
52174: Labs	7,746	7,248	5,500	6,239	10,500	10,500	10,500	10,500
52176: Pharmacy	59,651	67,797	78,000	59,888	78,000	78,000	78,000	78,000
52177: Rented Equipment	-	-	-	6,158	5,000	5,000	5,000	5,000
52178: Misc Medicare A	2,739	2,923	3,500	5,535	7,000	7,000	7,000	7,000
52190: Other Professional Services	5,012	4,741	4,140	4,215	5,000	5,000	5,000	5,000
52210: Water & Sewer	10,665	11,070	10,000	13,660	17,000	17,000	17,000	17,000
52220: Electricity	64,467	61,278	60,000	47,718	60,000	60,000	60,000	60,000
52230: Gas for Heating	9,682	9,370	19,200	12,177	19,200	19,200	19,200	19,200
52240: Telephone/Dictaphone	257	-	-	-	-	-	-	-
52250: Cellular Phone Service	3,973	2,408	3,000	2,087	3,000	3,000	3,000	3,000
52420: Grounds Maintenance	17,314	3,345	20,000	8,654	16,000	16,000	16,000	16,000
52430: Building Maintenance	23,432	26,223	20,000	26,245	25,000	25,000	25,000	25,000
52440: Misc. Repair & Maintenance	933	418	2,600	1,623	2,600	2,600	2,600	2,600
52920: Computer Repair	1,594	6,927	1,500	938	1,500	1,500	1,500	1,500
52930: Refuse Collection Services	11,859	17,615	15,000	13,484	15,000	15,000	15,000	15,000
52990: Other Contractual Services	120,432	117,643	16,000	96,208	118,000	118,000	118,000	118,000
53110: Postage	2,560	2,663	3,120	1,843	3,120	3,120	3,120	3,120
53130: Managed Print Costs - IT	7,892	9,494	8,500	7,310	10,000	10,000	10,000	10,000
53190: Office Supplies	1,592	1,690	2,000	1,902	2,000	2,000	2,000	2,000
53210: Publications & Printing	736	865	1,000	720	1,000	1,000	1,000	1,000

4210 - Skilled Nursing Facility : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53212: Outreach/Education	7,339	3,745	500	960	500	500	500	500
53220: Advertising/Promotion	137	-	500	989	1,500	1,500	1,500	1,500
53240: Dues & Licenses	14,722	15,856	120,500	14,002	20,600	20,600	20,600	20,600
53250: Software Subscriptions & Renewals	26,473	28,991	79,800	25,759	79,800	79,800	79,800	79,800
53310: Employee Mileage	1,458	2,831	2,000	1,183	2,000	2,000	2,000	2,000
53320: Employee Lodging	3,123	1,948	3,500	2,364	3,500	3,500	3,500	3,500
53330: Employee Meal Expense	851	699	800	409	800	800	800	800
53340: Employee Airfare	-	-	-	389	-	-	-	-
53350: Employee Other Expenses	765	217	-	-	-	-	-	-
53420: Medical Supplies	1,746	1,816	2,000	2,396	2,300	2,300	2,300	2,300
53421: Nursing Supplies - Med A	-	4,063	4,000	5,271	4,000	4,000	4,000	4,000
53422: Nursing Supplies - Non-Billable	47,150	64,801	60,000	67,914	90,000	90,000	90,000	90,000
53423: Med A - IV Supplies	12,928	2,386	6,000	35,561	6,000	6,000	6,000	6,000
53430: Provided Food Expense	14,797	15,826	14,000	16,263	24,000	24,000	24,000	24,000
53440: Operating Supplies	30,277	36,243	26,000	37,502	32,000	32,000	32,000	32,000
53450: Uniform Expense/Supplies	-	-	-	45	-	-	-	-
53460: Instructional Aids	245	1,080	250	378	250	250	250	250
53470: Fuel Expenses	-	561	-	185	-	-	-	-
53480: Wandergaard Expense	1,766	924	500	1,374	500	500	500	500
53481: OTC Drugs - Non-Billable	8,215	17,222	15,000	11,741	18,000	18,000	18,000	18,000
53483: Therapy Supplies	285	670	500	1,903	1,500	1,500	1,500	1,500
53485: Vaccine - Residents	-	9,354	4,000	-	4,000	4,000	4,000	4,000
53490: Other Operating Supplies	1,560	-	4,000	250	4,000	4,000	4,000	4,000
53910: Other Supplies and Expenses	209	833	-	936	-	-	-	-
53940: Equipment Purchased - Non Fixed Asset	810	316	800	2,822	12,000	12,000	12,000	12,000
53950: Nursing Equipment < \$1,000	8,063	10,921	-	6,739	-	-	-	-
53995: Vehicle Operating Expenses	81	252	700	366	700	700	700	700
55180: Liability Insurance	35,000	36,250	41,500	36,250	44,000	44,000	44,000	44,000
55310: Rents and Leases	2,246	2,260	2,400	1,919	2,400	2,400	2,400	2,400
55420: Depreciation - Land Improvements	1,126	1,480	-	-	1,480	1,480	1,480	1,480
55430: Depreciation - Buildings	417,689	399,030	-	-	399,029	399,029	399,029	399,029
55440: Depreciation - Fixed Equipment	21,062	34,216	-	1,070	34,216	34,216	34,216	34,216
55450: Depreciation - Vehicles	9,907	9,907	-	-	9,907	9,907	9,907	9,907
55910: Other Fixed Charges	-	-	53,800	53,800	53,800	60,000	60,000	60,000
57410: Losses	23,672	2,270	-	-	-	-	-	-

4210 - Skilled Nursing Facility : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
59400: WRS Pension Allocation	218,141	(24,800)	-	-	-	-	-	-
59530: Transfer to Debt Service Fund	-	-	250,000	250,000	375,000	375,000	375,000	375,000
Operating	2,703,731	2,720,139	2,633,530	2,129,074	3,537,862	3,544,062	3,544,062	3,544,062
Total Expenses	5,912,166	6,319,508	7,406,350	5,395,285	8,726,859	8,787,386	8,787,386	8,949,811
Report Total	(359,788)	728,132	-	144,401	-	-	-	-

4230 - Kitty Rhoades (Dementia) : Department Budget Overview

	FY23 Actual Final	FY24 Actual Final	FY25 Operating Budget Adopted	FY25 November 5 YTD	FY26 Operating Budget Requested	FY26 Operating Budget Recommended	FY26 Operating Budget Adopted	FY27 Operating Budget Projected
41110: General Property Taxes	-	-	-	-	-	-	-	-
43560: State Human Services Grant	-	241,434	-	336,031	-	-	-	-
46520: Institutional Care	-	-	1,898,000	76,994	1,806,750	1,806,750	1,806,750	1,859,624
49240: Transfer from Capital Projects Fund	15,051	-	-	-	-	-	-	-
49310: Fund Balance Applied	-	-	(198,201)	-	(82,125)	(176,861)	(176,861)	(176,861)
40000	15,051	241,434	1,699,799	413,025	1,724,625	1,629,889	1,629,889	1,682,763
51110: Salaries	-	925	134,039	5,395	120,924	45,783	45,783	47,157
51210: Wages	-	2,175	774,968	178,787	868,078	885,261	885,261	911,819
51215: Inservice Wages	-	-	10,000	4,064	5,000	5,000	5,000	5,000
51220: Overtime Wages	-	-	-	16,082	10,000	10,000	10,000	10,000
51250: Holiday Pay-Hourly	-	-	3,000	1,383	10,000	10,000	10,000	10,000
51310: PTO Incentive	-	-	-	-	1,000	1,000	1,000	1,000
Total Wages	-	3,100	922,008	205,710	1,015,002	957,044	957,044	984,976
51510: Social Security	-	228	70,544	15,130	77,648	73,214	73,214	75,410
51520: Retirement-Employer Share	-	214	48,454	13,753	72,971	68,798	68,798	70,862
51530: Dental Insurance	-	6	11,700	778	13,661	12,723	12,723	13,359
51540: Health Insurance	-	504	493,861	49,253	410,376	384,854	384,854	404,097
51550: Disability Insurance	-	5	2,700	333	2,967	2,793	2,793	2,877
51560: Workers Compensation	-	59	22,500	5,125	24,725	23,276	23,276	23,974
51580: Life Insurance	-	3	433	195	805	717	717	738
Total Fringes	-	1,020	650,191	84,567	603,152	566,374	566,374	591,317
51599: Interdepartmental Wage & Fringe	1,398	4,466	-	3,737	6,000	6,000	6,000	6,000
Net Wage & Fringe	1,398	8,586	1,572,199	294,014	1,624,154	1,529,418	1,529,418	1,582,292
51910: Staff Development	-	20,822	3,000	1,333	1,500	1,500	1,500	1,500
52113: Psychiatrist/Psychologist Consultant	-	-	-	7,662	1,500	1,500	1,500	1,500
52125: Purchased Services	-	185	87,600	4,127	53,223	53,223	53,223	53,223
52210: Water & Sewer	1,691	1,755	6,000	2,166	6,000	6,000	6,000	6,000
52220: Electricity	10,220	9,704	12,000	7,565	12,000	12,000	12,000	12,000
52230: Gas for Heating	417	340	1,500	609	1,000	1,000	1,000	1,000
52250: Cellular Phone Service	230	-	-	-	900	900	900	900

4230 - Kitty Rhoades (Dementia) : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
52420: Grounds Maintenance	2,741	401	1,600	1,349	1,600	1,600	1,600	1,600
52430: Building Maintenance	220	685	2,000	2,262	2,000	2,000	2,000	2,000
52920: Computer Repair	-	1,759	-	201,221	-	-	-	-
52930: Refuse Collection Services	-	-	500	-	500	500	500	500
52990: Other Contractual Services	255	155	2,400	1,931	1,500	1,500	1,500	1,500
53130: Managed Print Costs - IT	-	-	-	140	500	500	500	500
53131: IT - MANAGED PRINT CHARGEBACKS	-	-	2,000	-	-	-	-	-
53190: Office Supplies	-	666	-	63	50	50	50	50
53210: Publications & Printing	-	259	-	-	-	-	-	-
53212: Outreach/Education	-	7,821	-	7,491	-	-	-	-
53240: Dues & Licenses	54	15	-	415	415	415	415	415
53250: Software Subscriptions & Renewals	-	-	-	4,476	3,500	3,500	3,500	3,500
53310: Employee Mileage	-	633	-	-	-	-	-	-
53320: Employee Lodging	-	6,610	-	-	-	-	-	-
53330: Employee Meal Expense	-	495	-	-	-	-	-	-
53340: Employee Airfare	-	1,916	-	-	-	-	-	-
53350: Employee Other Expenses	-	306	-	-	-	-	-	-
53422: Nursing Supplies - Non-Billable	-	5,486	3,000	263	3,000	3,000	3,000	3,000
53430: Provided Food Expense	-	-	-	170	-	-	-	-
53440: Operating Supplies	-	28,593	3,000	37,445	3,660	3,660	3,660	3,660
53480: Wandergaard Expense	-	-	3,000	-	-	-	-	-
53910: Other Supplies and Expenses	-	-	-	256	-	-	-	-
53920: Cell Phones & Accessories	-	2,673	-	-	-	-	-	-
53940: Equipment Purchased - Non Fixed Asset	-	9,823	-	467	-	-	-	-
53950: Nursing Equipment < \$1,000	-	55,992	-	8,101	-	-	-	-
53995: Vehicle Operating Expenses	-	-	-	(7)	-	-	-	-
54470: Plumbing Fixtures	-	-	-	26	-	-	-	-
55430: Depreciation - Buildings	100	602	-	-	602	602	602	602
55440: Depreciation - Fixed Equipment	67	2,066	-	-	2,065	2,065	2,065	2,065
55450: Depreciation - Vehicles	-	4,957	-	-	4,956	4,956	4,956	4,956
Operating	15,996	164,717	127,600	289,530	100,471	100,471	100,471	100,471
58110: New Vehicles	-	99,306	-	-	-	-	-	-
58000: Capital Outlay	-	99,306	-	-	-	-	-	-
Total Expenses	17,394	272,608	1,699,799	583,544	1,724,625	1,629,889	1,629,889	1,682,763

4230 - Kitty Rhoades (Dementia) : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
Report Total		(2,343)	(31,174)	-	(170,519)	-	-	-

4240 - Orchard View : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	-	-	-	-	-	-	-	-
43510: State General Government Grant	27,128	95,738	-	26,838	-	-	-	-
46520: Institutional Care	2,042,369	2,026,430	2,268,808	1,677,197	2,472,006	2,483,609	2,483,609	2,520,512
48610: Miscellaneous Revenue	16,700	17,160	9,000	3,538	9,000	9,000	9,000	9,000
49240: Transfer from Capital Projects Fund	5,102	-	-	-	-	-	-	-
49310: Fund Balance Applied	-	-	(164,167)	-	(11,093)	-	-	-
49410: Sales of General Fixed Assets	-	(6,691)	-	-	-	-	-	-
40000	2,091,299	2,132,637	2,113,641	1,707,573	2,469,913	2,492,609	2,492,609	2,529,512
51110: Salaries	111,128	115,782	65,482	90,964	122,319	124,749	124,749	128,491
51115: Inservice Salaries	128	-	12,500	110	-	-	-	-
51210: Wages	667,886	735,771	641,515	631,229	657,829	670,427	670,427	690,540
51215: Inservice Wages	13,094	24,376	15,000	15,464	25,000	25,000	25,000	25,000
51220: Overtime Wages	28,404	40,307	27,500	46,556	43,000	43,000	43,000	43,000
51240: PTO Pay-Hourly	4,436	4,648	-	1,247	-	-	-	-
51250: Holiday Pay-Hourly	26,819	33,209	6,000	11,606	30,000	30,000	30,000	30,000
51310: PTO Incentive	2,265	1,564	-	528	1,550	1,550	1,550	1,550
Total Wages	854,161	955,657	767,998	797,703	879,698	894,726	894,726	918,581
51510: Social Security	63,302	70,558	57,833	58,866	67,297	68,447	68,447	70,500
51520: Retirement-Employer Share	49,146	57,142	51,458	49,229	63,089	64,171	64,171	66,096
51530: Dental Insurance	1,897	1,956	2,882	2,031	3,333	3,333	3,333	3,499
51540: Health Insurance	188,830	203,381	225,800	145,596	164,228	164,228	164,228	172,439
51550: Disability Insurance	1,301	1,587	2,100	1,454	2,340	2,386	2,386	2,457
51560: Workers Compensation	21,045	23,085	17,257	21,578	19,252	19,623	19,623	20,212
51580: Life Insurance	725	888	874	847	1,014	1,034	1,034	1,065
Total Fringes	326,246	358,597	358,204	279,601	320,554	323,221	323,221	336,268
51599: Interdepartmental Wage & Fringe	61,842	56,750	66,197	44,577	74,708	74,708	74,708	74,708
Net Wage & Fringe	1,242,249	1,371,004	1,192,398	1,121,881	1,274,959	1,292,655	1,292,655	1,329,558
51910: Staff Development	1,512	500	2,000	1,333	1,500	1,500	1,500	1,500
51915: Nursing Professional & Education	-	660	-	2,050	-	-	-	-
52117: Legal Services	-	273	-	-	-	-	-	-

4240 - Orchard View : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
52124: Purchased Pool Staff	31,652	1,159	-	-	-	-	-	-
52125: Purchased Services	316,437	282,962	345,000	206,235	320,000	320,000	320,000	320,000
52178: Misc Medicare A	42	-	-	-	-	-	-	-
52210: Water & Sewer	13,657	14,175	13,000	17,492	20,000	20,000	20,000	20,000
52220: Electricity	82,550	78,378	75,000	61,102	75,000	75,000	75,000	75,000
52230: Gas for Heating	22,940	25,813	35,000	18,502	30,000	30,000	30,000	30,000
52250: Cellular Phone Service	1,848	1,412	3,328	864	900	900	900	900
52420: Grounds Maintenance	21,705	6,287	20,000	10,895	20,000	20,000	20,000	20,000
52430: Building Maintenance	12,990	10,204	10,000	14,703	18,000	18,000	18,000	18,000
52920: Computer Repair	1,195	1,720	1,000	158	1,000	1,000	1,000	1,000
52930: Refuse Collection Services	2,609	4,942	6,000	5,263	7,200	7,200	7,200	7,200
52990: Other Contractual Services	14,274	9,198	14,000	10,647	12,000	12,000	12,000	12,000
53110: Postage	-	-	250	-	-	-	-	-
53130: Managed Print Costs - IT	1,486	2,014	2,000	1,345	2,000	2,000	2,000	2,000
53190: Office Supplies	589	498	300	440	500	500	500	500
53212: Outreach/Education	-	30	-	185	500	500	500	500
53220: Advertising/Promotion	-	-	1,000	-	500	500	500	500
53240: Dues & Licenses	1,830	4,663	3,165	1,798	3,200	3,200	3,200	3,200
53250: Software Subscriptions & Renewals	8,213	14,959	39,400	4,476	39,400	39,400	39,400	39,400
53320: Employee Lodging	1,138	-	1,200	230	1,200	1,200	1,200	1,200
53330: Employee Meal Expense	32	-	100	-	100	100	100	100
53420: Medical Supplies	-	-	-	52	-	-	-	-
53422: Nursing Supplies - Non-Billable	6,107	5,138	6,000	4,776	6,000	6,000	6,000	6,000
53440: Operating Supplies	15,522	14,380	11,000	9,239	15,000	15,000	15,000	15,000
53470: Fuel Expenses	-	487	-	-	-	-	-	-
53480: Wandergaard Expense	1,201	628	1,500	914	1,000	1,000	1,000	1,000
53481: OTC Drugs - Non-Billable	419	894	-	1,249	-	-	-	-
53485: Vaccine - Residents	-	7,227	-	-	-	-	-	-
53910: Other Supplies and Expenses	-	-	-	32	-	-	-	-
53940: Equipment Purchased - Non Fixed Asset	60	-	-	-	-	-	-	-
53950: Nursing Equipment < \$1,000	-	1,320	-	314	500	500	500	500
53995: Vehicle Operating Expenses	87	-	-	-	-	-	-	-
55180: Liability Insurance	35,000	36,250	31,000	36,250	33,500	33,500	33,500	33,500
55430: Depreciation - Buildings	153,298	153,400	-	13,252	153,400	153,400	153,400	153,400
55440: Depreciation - Fixed Equipment	6,864	7,554	-	868	7,554	7,554	7,554	7,554

4240 - Orchard View : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
55910: Other Fixed Charges	-	-	50,000	50,000	50,000	55,000	55,000	55,000
57410: Losses	35,000	39,392	-	-	-	-	-	-
59530: Transfer to Debt Service Fund	-	-	250,000	250,000	375,000	375,000	375,000	375,000
Operating	790,257	726,517	921,243	724,663	1,194,954	1,199,954	1,199,954	1,199,954
Total Expenses	2,032,506	2,097,522	2,113,641	1,846,544	2,469,913	2,492,609	2,492,609	2,529,512
Report Total	58,793	35,116	-	(138,971)	-	-	-	-



Department Overview 2026 Requested Budget Veterans Service Office - 4710

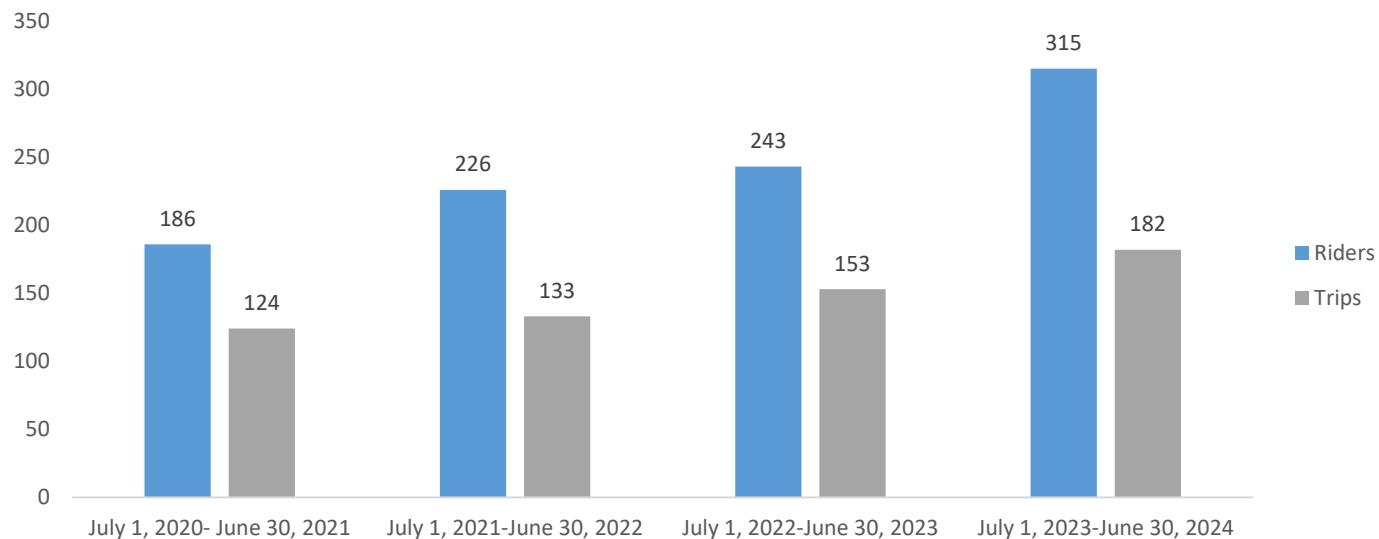
Mission Statement

Provide benefits counseling and application to qualified Veterans and their families through the Department of Veterans Affairs at both Federal and State levels.

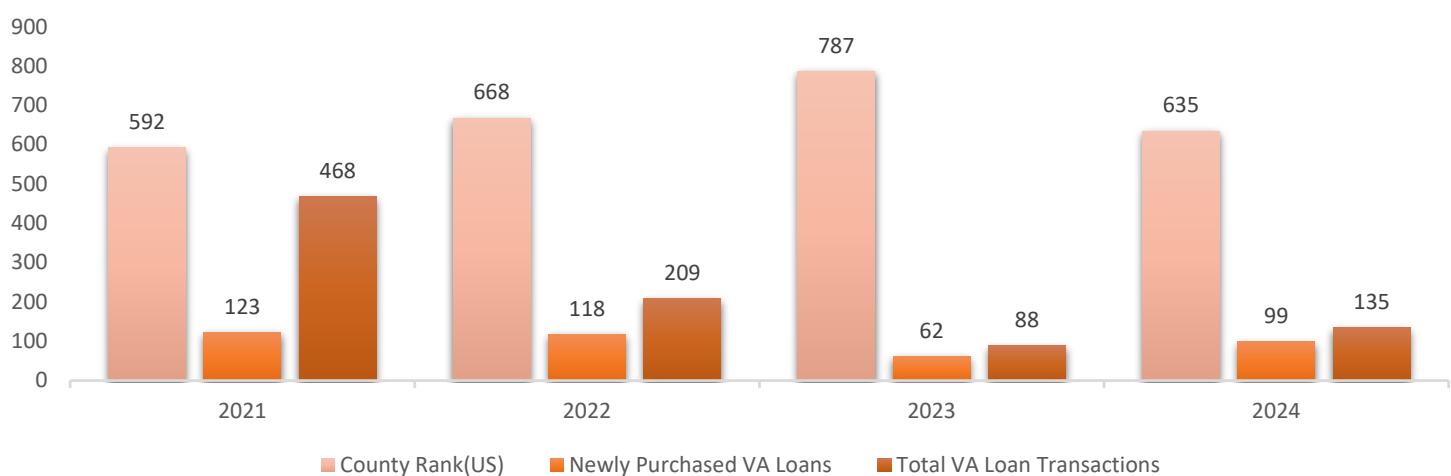
Service and Operational Trends

Unfortunately, due to slower than usual VA data updates, we will not be able to represent 2024 veteran data to verify anticipated increases in both VA expenditures and veteran population to St. Croix County.

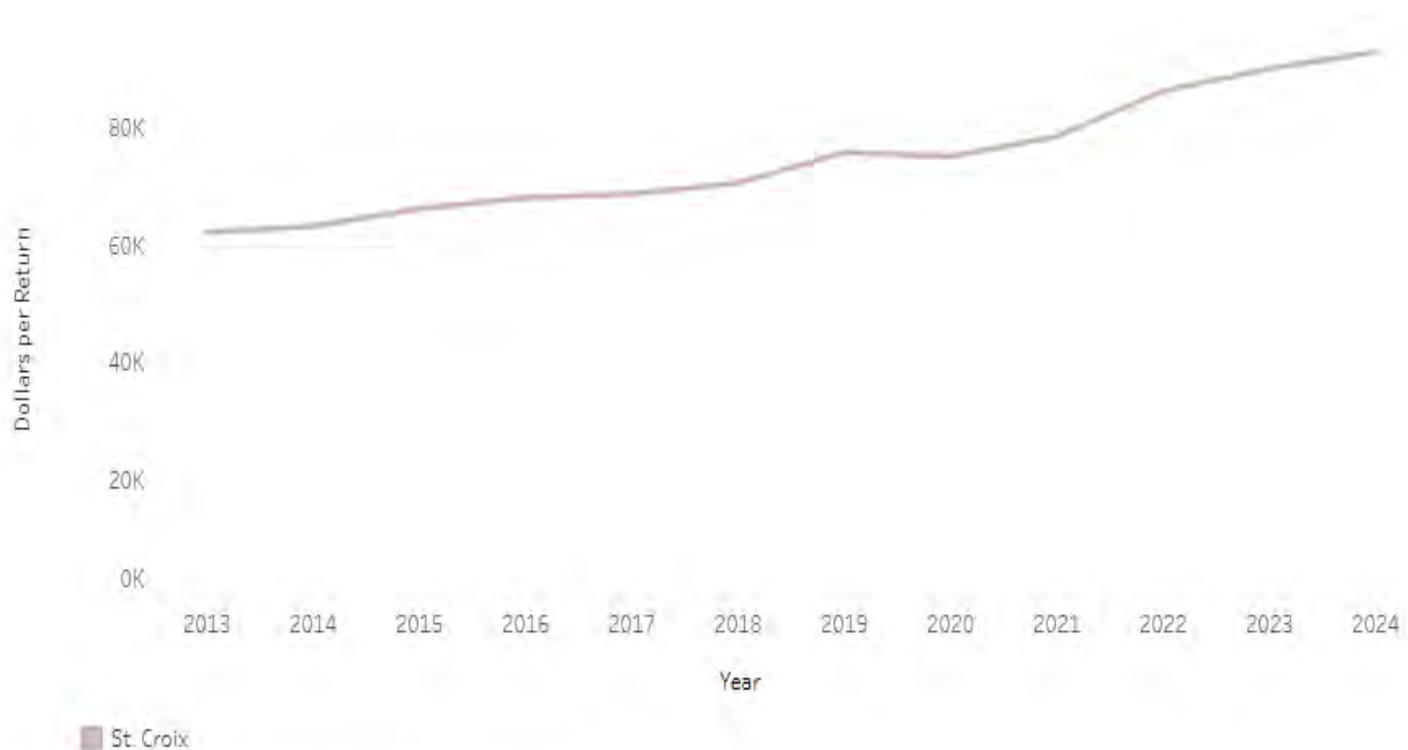
Veterans Transported & Trips- Transportation Program 2021-2024



VA HOME LOAN STATISTICS



ST. CROIX COUNTY VETERAN & SPOUSE TAX ABATEMENTS (2013-2024)



Wisconsin Income Per Return by Year (Dollars per Return)

County	2018	2019	2020	2021	2022	2023	2024
St. Croix	70,627.5	75,911.9	75,165.4	78,581.6	86,367.9	90,168.9	93,006.6

Wisconsin Income Per Return (Year/Year Percent Change)

County	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
St. Croix		1.6%	4.8%	2.8%	1.0%	2.6%	7.5%	-1.0%	4.5%	9.9%	4.4%	3.1%

Highlight of Department Activities

- Transported 315 veterans taking 182 trips to VAMC Minneapolis.
- Assisted in completion of 278 WI Veteran & Surviving Spouse Property Tax Credit Applications returning \$1.15 million to St. Croix County residents.
- Submitted over 800 Federal disability benefits applications for disability & pension in 2024.

- Purchased a custom VA Memorial Headstone display to enhance office space capability.
- Provides wraparound services to St. Croix County veterans and family members.
- Assist local VSO's as needed and maintain positive relationship.
- Conducted outreach event in New Richmond to increase usage of VA healthcare amongst eligible veterans.

2026 Budget Changes

- No increase in operational budget for FY 2026.
- Hired a workstudy from UW-River Falls to assist with increased demands and veteran clientele. Department will be responsible for 25% of salary, and will be able to find funds within budget.

Budget Highlights Supporting Strategic Plan

- SERVICE DELIVERY:

- Ensuring accessible, consistent and quality services. (Demand going up, complex health needs of veterans are increasing/taking more time & resources)
- Improve communication and collaboration between departments to operate more efficiently. (CVSO would have more management/communication options, not administering direct benefits as often as currently constructed)
- Cross-train employee to share knowledge. (ACVSOs would be veterans & either employee could become CVSO)
- Build flexibility within job classes. (Zero disruption of services with vacations, trainings and staff turnover)
- Reduce emergency and crisis situations by strengthening and coordination of care for people with complex health needs. (Additional resources with new work study hire)
- Find new and effective ways to educate and inform members of our community about the services we offer. (Outreach opportunities, events, fundraisers)

4710 - Veterans Services : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	312,745	315,898	330,088	302,580	339,515	344,407	344,407	355,868
43310: Other Federal Payment	16,875	-	-	-	-	-	-	-
43510: State General Government Grant	40,278	24,767	21,000	17,875	22,500	22,500	22,500	22,500
48510: Donations & Contributions	-	641	-	2,244	-	-	-	-
48610: Miscellaneous Revenue	-	69	-	-	-	-	-	-
40000	369,897	341,375	351,088	322,699	362,015	366,907	366,907	378,368
51110: Salaries	76,382	79,789	82,086	64,246	84,139	85,803	85,803	88,377
51210: Wages	114,166	121,799	125,646	98,336	128,787	131,329	131,329	135,269
51220: Overtime Wages	-	22	-	-	-	-	-	-
Total Wages	190,548	201,610	207,732	162,583	212,925	217,132	217,132	223,646
51510: Social Security	13,595	14,257	15,891	11,412	16,289	16,611	16,611	17,109
51520: Retirement-Employer Share	12,931	13,897	14,437	11,299	15,331	15,634	15,634	16,103
51530: Dental Insurance	475	512	770	647	1,167	1,167	1,167	1,225
51540: Health Insurance	74,609	67,452	74,448	61,908	76,566	76,566	76,566	80,394
51550: Disability Insurance	454	475	617	417	639	651	651	671
51560: Workers Compensation	1,900	1,996	2,057	1,763	2,129	2,171	2,171	2,236
51580: Life Insurance	252	264	267	242	277	282	282	291
Total Fringes	104,216	98,854	108,488	87,689	112,397	113,082	113,082	118,029
Net Wage & Fringe	294,764	300,464	316,221	250,272	325,322	330,214	330,214	341,675
51910: Staff Development	725	475	750	330	750	750	750	750
52190: Other Professional Services	-	147	-	-	-	-	-	-
52410: Repair and Replacement	1,347	1,347	1,347	-	1,347	1,347	1,347	1,347
52920: Computer Repair	5,112	-	-	-	-	-	-	-
53110: Postage	66	989	150	1,303	1,150	1,150	1,150	1,150
53130: Managed Print Costs - IT	1,067	930	1,000	684	1,000	1,000	1,000	1,000
53190: Office Supplies	640	1,136	1,000	663	1,000	1,000	1,000	1,000
53212: Outreach/Education	29,594	1,356	1,500	875	1,500	1,500	1,500	1,500
53213: Program Development	10,549	11,435	10,500	9,905	10,700	10,700	10,700	10,700
53240: Dues & Licenses	20	40	100	85	100	100	100	100

4710 - Veterans Services : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53310: Employee Mileage	670	823	1,000	915	1,000	1,000	1,000	1,000
53320: Employee Lodging	784	1,480	1,200	792	1,500	1,500	1,500	1,500
53330: Employee Meal Expense	410	1,587	800	790	1,000	1,000	1,000	1,000
53340: Employee Airfare	3,416	-	-	-	-	-	-	-
53350: Employee Other Expenses	700	-	50	-	50	50	50	50
53440: Operating Supplies	376	3,773	3,395	1,983	3,395	3,395	3,395	3,395
53490: Other Operating Supplies	-	600	-	-	-	-	-	-
53910: Other Supplies and Expenses	-	155	-	-	-	-	-	-
55180: Liability Insurance	1,623	1,701	1,875	1,875	2,201	2,201	2,201	2,201
57110: Direct Relief to Indigents	4,819	5,248	10,200	5,991	10,000	10,000	10,000	10,000
Operating	61,917	33,222	34,867	26,191	36,693	36,693	36,693	36,693
Total Expenses	356,682	333,686	351,088	276,462	362,015	366,907	366,907	378,368
Report Total	13,216	7,689	-	46,236	-	-	-	-

Mission Statement

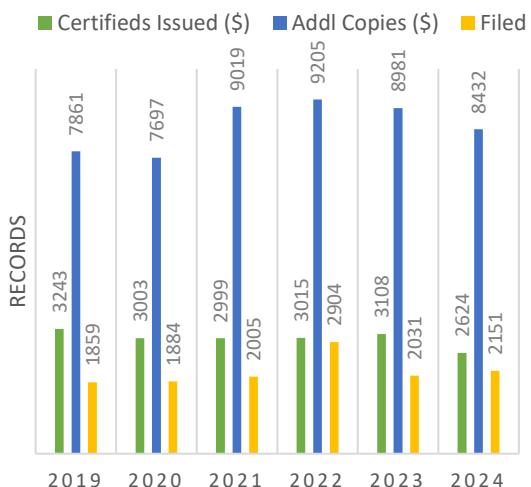
Provide information and advanced assistance to county stakeholders with the support of technologically advanced electronic programs to provide safe archival storage and convenient access to real estate records, vital records for birth, death, marriage, divorce, domestic partnership, termination of domestic partnership and military discharge records for St. Croix County in compliance with local, state, and federal requirements.

Service and Operational Trends

Document Recording

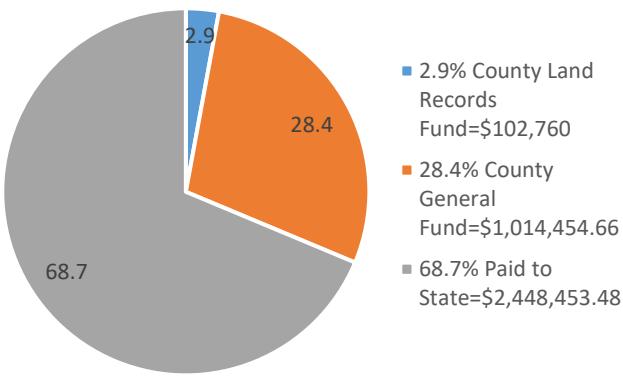


Vital Records



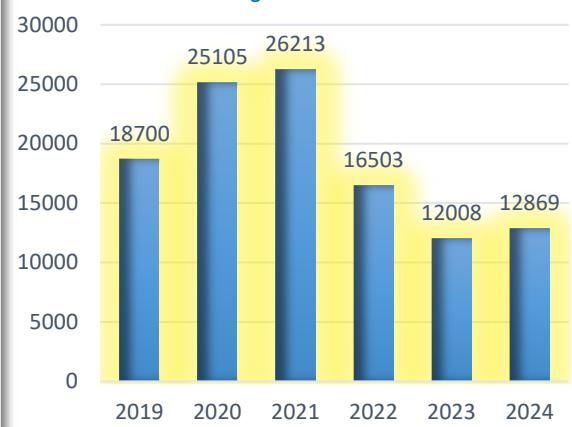
NOTE: July 2022 started statewide marriage filing. Filed # does not include licenses issued in other counties but submitted to St. Croix for final certificate filing.

Distribution of Total Receipts for 2024=\$3,565,668.14



Total Number of Real Estate Documents Recorded

Note: 2023 had the lowest number of real estate recordings since before 1992.



Highlight of Department Activities

- Signed up 807 people for property fraud alert in 2024, 510 in 2023 and 429 from January-June, 2025. This shows the increasing desire of the public to protect their property and identity/
- Worked with VA office to sign up 1009 Veterans in the Honor Rewards program since the start and to connect them with 101 businesses offering discounts.
- Back Indexed 15,158, documents in 2024 24,317 documents in 2023 so electronic documents have indexing by names and tract completed to November 1952. Name only indexing exists from November 1952 to 1848.
- In 2024 the number of documents recorded electronically stayed the same as 2023, 87%.
- Performed title searches for properties with delinquent taxes to assist county with InRem Tax Foreclosures.
- In 2025 there was a retirement of a 15 year employee. That position was filled and so was the open position that existed in this department for approximately 2 years. Filling the open position was needed to start the multiple year training needed for each employee to become efficient in all programs and to accommodate the increase document recording happening in the real estate market and to handle new statutory requirements for privacy of records for certain classes of property ownership.

2026 Budget Changes

- Revenue expectations will be similar to 2025. The Federal Reserve is expected to keep rates steady during the final half of 2025. Rates will possibly be lowered in the beginning of 2026 by .5% point, which may be enough to create the ability for many property owners to refinance to obtain a better interest rate.
- The total budgeted expenses increased \$21,417. The majority increase is from Wages & benefits - \$16,723. Controllable expenses increased \$4,694.
- Controllable expense increase is a partially a result of inflation. Almost all costs for conferences & office supplies expenses are increasing. Unfortunately the supplies are needed to operate so there is not an option not to purchase.
- The controllable expense increase can also be attributed to the two new employees in the ROD department that need additional trainings in the first years in the office. This would be a negative effect of leaving the open position in this office empty for two years so that both new employees need the training now vs. having the cost spread out over earlier budget cycles.
- Legislation new in 2025 requires a workflow that affects many departments and the input of many external agencies and organizations. It is imperative to attend additional conferences of other organizations such as WLIA, WCA, and PRIA, to ensure an effective workflow and to stay up-to-date with the everchanging privacy laws.

Budget Highlights Supporting Strategic Plan & County Board Priorities

- Continued value is being placed on staff development to support the goal of ensuring staff are continually trained to keep up with the evolution of technology and to encourage job satisfaction and employee retention. With two new staff the cost of training has increased.
- Utilizing remote access and electronic recording as often as possible to decrease certain supplies, postage & staff time. This allows staff to focus energies on improving information available to the public using the internet
- The software programs of AVID and LAREDO are from Fidlar Technologies. This company is very advanced in their efforts to protect our data from illegal access and they even provide a program (Property Fraud Alert) to help homeowners in our county with protecting their property interests.
- Continued efforts to digitize and make information available on the internet creates the ability for convenient access to companies needing access to real estate records. Access to records keeps the market strong, and allows homeowners to leverage equity when needed.
- Protection of judicial officers and election workers has become a focus after the passing of Acts 235 & 126.

1710 - Register of Deeds : Department Budget Overview

	FY23 Actual Final	FY24 Actual Final	FY25 Operating Budget Adopted	FY25 November 5 YTD	FY26 Operating Budget Requested	FY26 Operating Budget Recommended	FY26 Operating Budget Adopted	FY27 Operating Budget Projected
41110: General Property Taxes	(510,391)	(424,204)	(432,622)	(396,570)	(389,706)	(406,216)	(406,216)	(388,338)
46130: Register of Deeds Fees	859,183	1,016,399	1,000,000	902,686	978,000	1,000,000	1,000,000	1,000,000
40000	348,792	592,195	567,378	506,116	588,294	593,784	593,784	611,662
51110: Salaries	80,642	82,999	97,855	75,528	99,798	99,798	99,798	102,792
51210: Wages	157,187	158,997	213,429	169,525	221,379	225,766	225,766	232,539
51220: Overtime Wages	186	800	-	183	-	-	-	-
51240: PTO Pay-Hourly	-	-	-	2,109	-	-	-	-
Total Wages	238,015	242,796	311,284	247,345	321,178	325,565	325,565	335,331
51510: Social Security	16,656	16,873	23,813	17,201	24,570	24,906	24,906	25,653
51520: Retirement-Employer Share	16,144	16,761	21,634	17,044	22,875	23,191	23,191	23,887
51530: Dental Insurance	782	826	2,121	1,503	3,292	3,292	3,292	3,457
51540: Health Insurance	78,600	89,912	124,081	96,980	127,610	127,610	127,610	133,990
51550: Disability Insurance	576	577	925	605	964	977	977	1,006
51560: Workers Compensation	2,001	2,014	2,554	2,201	2,658	2,691	2,691	2,772
51580: Life Insurance	321	320	401	352	418	423	423	436
Total Fringes	115,080	127,283	175,528	135,886	182,386	183,089	183,089	191,200
Net Wage & Fringe	353,095	370,079	486,812	383,231	503,564	508,654	508,654	526,532
51910: Staff Development	375	594	1,500	275	1,870	1,870	1,870	1,870
52116: Consultant Fees	-	-	100	550	100	-	-	-
52250: Cellular Phone Service	569	722	613	457	613	613	613	613
52440: Misc. Repair & Maintenance	-	510	1,000	-	1,000	1,000	1,000	1,000
53110: Postage	1,554	1,738	1,500	1,427	1,700	1,700	1,700	1,700
53130: Managed Print Costs - IT	2,338	2,537	2,350	2,263	2,600	2,600	2,600	2,600
53190: Office Supplies	4,990	7,000	5,272	2,550	6,647	6,647	6,647	6,647
53240: Dues & Licenses	270	270	315	145	270	270	270	270
53250: Software Subscriptions & Renewals	56,563	60,602	59,304	51,771	60,504	60,504	60,504	60,504
53310: Employee Mileage	1,985	2,243	2,390	1,682	3,452	3,452	3,452	3,452
53320: Employee Lodging	360	2,061	2,127	1,435	2,140	2,140	2,140	2,140
53330: Employee Meal Expense	353	363	531	402	567	567	567	567
53350: Employee Other Expenses	1,367	155	134	-	134	134	134	134

1710 - Register of Deeds : Department Budget Overview

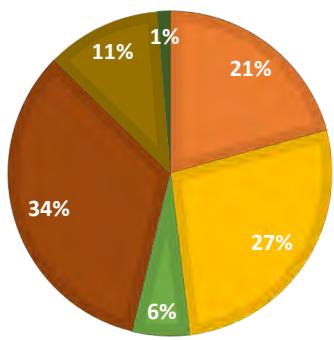
	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53420: Medical Supplies	-	14	-	-	-	-	-	-
53440: Operating Supplies	423	658	500	1,092	500	1,000	1,000	1,000
53460: Instructional Aids	81	-	-	198	-	-	-	-
53510: Repair and Maintenance Supplies	71	79	-	51	-	-	-	-
53910: Other Supplies and Expenses	-	279	-	412	-	-	-	-
53940: Equipment Purchased - Non Fixed Asset	-	15	-	495	-	-	-	-
55180: Liability Insurance	2,491	2,695	2,930	2,930	2,634	2,634	2,634	2,634
Operating	73,791	82,536	80,566	68,136	84,730	85,130	85,130	85,130
Total Expenses	426,886	452,615	567,378	451,367	588,294	593,784	593,784	611,662
Report Total	(78,094)	139,580	-	54,749	-	-	-	-

Mission Statement

Serve the public and guide communities by balancing the use and protection of natural resources with the needs of the public to enhance the quality of life for current and future generations.

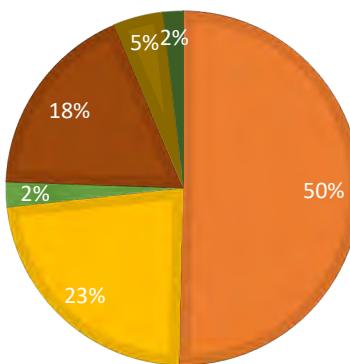
Service & Operational Trends

**2026 CDD NON-LEVY REVENUES
BREAKOUT**



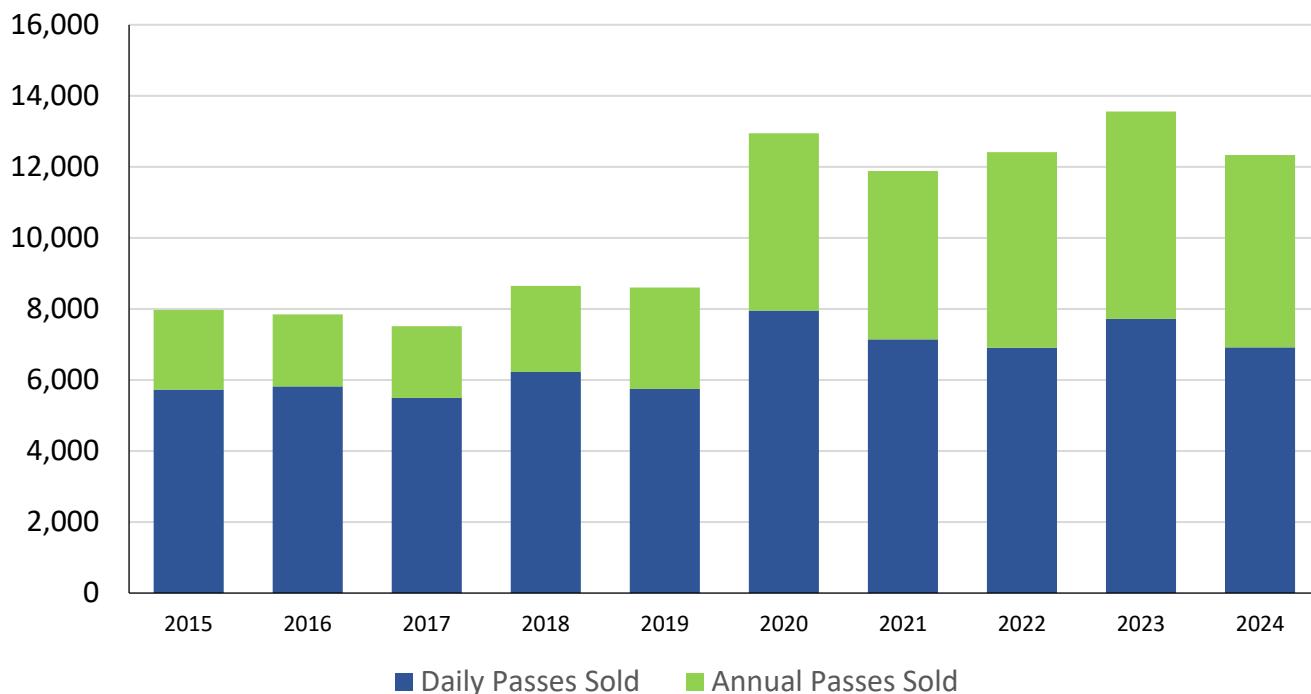
**Total 2026 Non-
Levy Revenues:
\$1,791,430**

2026 CDD EXPENSES BREAKOUT



Admin & Land Use
Parks
Land Information
Land & Water
Recycling
HHW
**Total 2026
Expenses:**
\$4,455,595

Park Passes Sold Annually



2026 Budget Changes

- Community Development's operating budgets are up due to personnel, but operating costs are down.
- Land Information related costs have been reduced to basic needs of the County.
- Parks went through a complete needs analysis and staffing plan in 2025. The proposed budget has significant decreases in several line items as a result. Parks doesn't have total control over the revenue they take in so monitoring and managing the expense side is even more crucial.
- Land & Water budget has an increase in staff funding of about \$60,000 from the state. Tree and Plant sale has also grown over 15% so revenues and expenses are up accordingly. Water quality program funds are adequate to continue Citizen Groundwater Monitoring Program along with implementation of the Water Quality Action Plan.
- Hazardous waste is flat for 2026, but the new voucher program has gained popularity and provides more hazardous waste disposal at a reduced cost for the County.
- Recycling budget is down slightly due to fewer compost bin/pail sales. The DNR recycling grant has continued to provide around \$200,000 annually to this program. Of those grant dollars, \$96,000 is disbursed to the local municipalities within the County that operate recycling drop off centers.
- Zoning remains busy and permit revenues have been up. The proposed budget includes a 5% increase in projected permit revenue and some reductions in operating costs. The "Other professional services" line item will be used to fund the design work for Phase III of the Hwy 35 Trail under the Carbon Reduction Grant since this grant doesn't cover design.

Highlights of Department Activities

- Chapter 12, 13, 15 and 30 of the St. Croix County Code of Ordinances have been updated, and amendments to the rest of the land use ordinances are in progress.
- Staff are working on an amendment to the St. Croix County Outdoor Recreation Plan which will be completed in early 2026. This updated plan is greatly condensed from the previous plan and has new action items for all County parks. It also includes the previously adopted 2017 Bike and Pedestrian Plan.
- Completed town comprehensive plan updates for the Towns of Baldwin, Richmond, Somerset, Kinnickinnic, Star Prairie, and Village of North Hudson. Comprehensive plan updates are in progress for the Town of Hammond and Village of Baldwin.
- Improved parcel fabric in GIS and Next Generation 911 database.
- Mapped 154 Certified Survey Maps, 10 plats, and reviewed 4213 documents.
- The annual tree & plant sale supplied around 21,569 trees & shrubs along with many flats of native plants.
- New conservation practices installed reduced phosphorus by 3025 lbs., nitrogen by 4881 lbs., and 1932 tons of sediment.
- 45,772 acres under nutrient management plans. (NMP) 9 new waterways (9823'), 3 manure pit closures, 14 well decommissioning, 4 riparian buffers and 2 stream crossings. 2557 acres of cover crops.
- Significant progress on projects within the Kinnickinnic River watershed.
- Completed the 6th year of the Citizen Ground Water Monitoring Program and facilitated 5 nitrate clinics serving 336 households.
- The free recycling events have had great participation and collection volume. The new hazardous waste voucher program has been a great service to the public offering year around hazardous waste disposal.
- Construction of Phase I of the Hwy 35 trail is complete. The County was awarded a Transportation Alternatives Program (TAP) grant for phase II of the trail in the amount of \$754,422.40 and the design has begun on that phase. The County also received a Carbon Reduction Grant for Phase III in the amount of \$1,028,744 and design will begin on this phase towards the end of the year.

Budget Highlights Supporting Strategic Plan

- Land use and planning divisions work to administer and enforce land use regulations, and plan for future development in the County. These divisions support Natural Resources Goals 1 and 2 to “Improve and protect water quality” and “Expand the enforcement of land use ordinances” in the County.
- Land and water conservation, recycling, water quality, and hazardous waste programs support Natural Resources Goal 1 to “Improve and protect water quality” and the County Land and Water Conservation Plan goals to protect soil and water resources.
- Planning and parks divisions work to “Improve and develop county parks and trails” under Natural Resources Goal 3. Providing recreational opportunities across the County for residents and visitors is also a priority in the County Outdoor Recreation Plan.
- Land Information, aerial photography, LiDAR, pictometry, and parcel data improvements provide critical information to residents, industry, municipalities, and other agencies per the Land Information Plan and Service Delivery Goals 1 and 2 to “Improve and increase awareness of how to obtain services.”
- Position reclassifications, promotions, and professional development supports Service Delivery Goal 3 to “Improve employee experience and recruitment.”
- CDD administrative team continues to provide consistent public outreach to educate and inform the public about County services and facilities supporting Service Delivery Goals 1 and 2 to “Improve and increase awareness of the services the County offers.”

5210 - Parks : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	395,188	470,148	487,917	447,257	530,905	522,406	522,406	544,093
43570: State Culture, Recreation and Education Grant	97,490	57,786	74,310	-	74,310	74,310	74,310	74,310
46720: Park Fees & Rents	460,958	406,060	435,265	353,262	414,745	414,745	414,745	414,745
46733: Golf Course	500	500	500	-	500	500	500	500
48410: Insurance Recoveries	-	-	-	10,384	-	-	-	-
48510: Donations & Contributions	4,091	124	3,000	35	500	500	500	500
40000	958,228	934,618	1,000,992	810,939	1,020,960	1,012,461	1,012,461	1,034,148
51110: Salaries	231,206	263,358	210,797	201,488	283,500	289,117	289,117	297,790
51140: PTO Pay-Salaried	5,033	-	-	10,038	-	-	-	-
51210: Wages	154,572	157,095	244,837	95,527	178,188	192,795	192,795	198,578
51215: Inservice Wages	-	-	-	27	-	-	-	-
51220: Overtime Wages	253	448	1,000	593	500	500	500	500
51250: Holiday Pay-Hourly	6,378	8,385	10,000	3,817	8,500	8,500	8,500	8,500
51310: PTO Incentive	-	1,470	1,500	1,506	1,500	1,500	1,500	1,500
51320: Uniform Allowance	-	434	-	-	-	-	-	-
Total Wages	397,442	431,190	468,134	312,995	472,188	492,411	492,411	506,869
51510: Social Security	29,388	31,866	35,822	22,956	36,122	37,669	37,669	38,800
51520: Retirement-Employer Share	16,674	18,585	19,607	14,003	25,507	21,407	21,407	22,049
51530: Dental Insurance	1,103	1,363	2,121	1,322	3,859	2,921	2,921	3,067
51540: Health Insurance	85,235	89,855	99,265	72,164	127,610	102,088	102,088	107,192
51550: Disability Insurance	529	610	1,353	515	1,385	1,446	1,446	1,489
51560: Workers Compensation	3,969	4,271	4,511	3,302	4,617	4,819	4,819	4,964
51580: Life Insurance	283	338	586	299	600	626	626	645
51590: Unemployment Comp Charges	-	25	-	-	-	-	-	-
Total Fringes	137,180	146,914	163,265	114,562	199,700	170,977	170,977	178,206
Net Wage & Fringe	534,622	578,104	631,399	427,557	671,887	663,388	663,388	685,075
52190: Other Professional Services	82,628	105,132	104,000	185,626	104,000	104,000	104,000	104,000
52220: Electricity	21,712	20,286	22,500	18,501	22,000	22,000	22,000	22,000
52230: Gas for Heating	2,801	2,910	3,500	4,616	3,500	3,500	3,500	3,500
52252: Internet Fees	3,425	3,737	4,167	2,735	2,759	2,759	2,759	2,759
52410: Repair and Replacement	9,757	7,136	9,500	3,104	9,500	9,500	9,500	9,500

5210 - Parks : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
52420: Grounds Maintenance	15,020	20,634	16,000	12,656	16,000	16,000	16,000	16,000
52430: Building Maintenance	25,113	24,153	25,000	15,622	25,000	25,000	25,000	25,000
52930: Refuse Collection Services	8,945	9,072	9,500	1,261	4,995	4,995	4,995	4,995
52990: Other Contractual Services	38,170	36,946	38,116	23,007	22,150	22,150	22,150	22,150
53212: Outreach/Education	2,475	1,478	1,500	-	1,350	1,350	1,350	1,350
53440: Operating Supplies	7,984	12,265	11,000	11,274	12,300	12,300	12,300	12,300
53450: Uniform Expense/Supplies	1,184	439	2,000	748	1,200	1,200	1,200	1,200
53470: Fuel Expenses	12,874	10,437	12,000	9,472	11,000	11,000	11,000	11,000
53510: Repair and Maintenance Supplies	-	-	-	6	-	-	-	-
53910: Other Supplies and Expenses	137,824	56,568	74,310	9,120	74,310	74,310	74,310	74,310
53940: Equipment Purchased - Non Fixed Asset	10,416	11,213	11,000	3,406	11,009	11,009	11,009	11,009
53995: Vehicle Operating Expenses	3,666	2,056	3,000	675	3,000	3,000	3,000	3,000
55180: Liability Insurance	20,000	22,500	22,500	22,500	25,000	25,000	25,000	25,000
Operating	403,994	346,961	369,593	324,328	349,073	349,073	349,073	349,073
58120: New Equipment	18,921	-	-	-	-	-	-	-
58220: Capital Improvements	-	-	-	193,909	-	-	-	-
58000: Capital Outlay	18,921	-	-	193,909	-	-	-	-
Total Expenses	957,536	925,064	1,000,992	945,794	1,020,960	1,012,461	1,012,461	1,034,148
Report Total	692	9,553	-	(134,855)	-	-	-	-

6110 - Resource Land & Water Conservation : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	255,531	310,110	224,339	205,644	206,075	212,977	212,977	225,939
43570: State Culture, Recreation and Education Grant	135,388	386,251	182,700	45,296	197,700	197,700	197,700	197,700
43580: State Conservation and Development Grant	343,920	222,816	329,500	1,750	318,000	318,000	318,000	318,000
45220: Judgments and Damages	17,414	-	-	-	-	-	-	-
46820: Other Conservation	63,955	73,658	75,000	56,445	160,000	90,000	90,000	90,000
40000	816,208	992,835	811,539	309,135	881,775	818,677	818,677	831,639
51110: Salaries	249,786	296,378	292,241	241,782	300,300	306,235	306,235	315,422
51140: PTO Pay-Salaried	9,625	4,348	-	-	-	-	-	-
51210: Wages	49,231	889	-	1,855	-	-	-	-
51220: Overtime Wages	18	-	-	-	-	-	-	-
Total Wages	308,660	301,614	292,241	243,637	300,300	306,235	306,235	315,422
51510: Social Security	22,989	22,469	22,356	17,399	22,973	23,427	23,427	24,130
51520: Retirement-Employer Share	20,260	20,503	20,311	16,933	21,622	22,049	22,049	22,710
51530: Dental Insurance	439	576	952	421	701	701	701	736
51540: Health Insurance	51,351	49,777	53,042	38,284	44,886	44,886	44,886	47,131
51550: Disability Insurance	702	721	868	638	901	919	919	946
51560: Workers Compensation	3,022	2,983	2,893	2,666	3,003	3,062	3,062	3,154
51580: Life Insurance	387	402	376	370	390	398	398	410
Total Fringes	99,150	97,432	100,798	76,712	94,476	95,442	95,442	99,217
Net Wage & Fringe	407,810	399,046	393,039	320,349	394,775	401,677	401,677	414,639
52190: Other Professional Services	69,838	67,927	62,000	32,001	55,000	55,000	55,000	55,000
52950: Land Conservation - Cost Sharing	223,992	406,070	267,500	134,697	271,800	271,800	271,800	271,800
52960: Conservation Aids	-	-	4,000	7,280	4,000	4,000	4,000	4,000
53910: Other Supplies and Expenses	61,438	76,473	85,000	91,449	156,200	86,200	86,200	86,200
Operating	355,268	550,471	418,500	265,427	487,000	417,000	417,000	417,000
Total Expenses	763,079	949,517	811,539	585,776	881,775	818,677	818,677	831,639
Report Total	53,130	43,318	-	(276,640)	-	-	-	-

6310 - Planning (Land Records) : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	-	-	-	-	-	-	-	-
43581: Land Information Grant	71,000	39,239	23,000	25,000	23,000	23,000	23,000	23,000
44120: Other Business and Occupational	-	-	12,000	-	12,000	12,000	12,000	12,000
46131: Land Record - Retained Fees	95,918	110,760	100,000	97,116	100,000	100,000	100,000	102,383
49310: Fund Balance Applied	-	-	69,967	-	(9,335)	-	-	-
40000	166,918	149,999	204,967	122,116	125,665	135,000	135,000	137,383
51110: Salaries	45,087	46,945	48,077	37,634	49,039	50,014	50,014	51,515
Total Wages	45,087	46,945	48,077	37,634	49,039	50,014	50,014	51,515
51510: Social Security	3,275	3,376	3,678	2,677	3,751	3,826	3,826	3,941
51520: Retirement-Employer Share	3,068	3,240	3,341	2,615	3,531	3,601	3,601	3,709
51540: Health Insurance	12,418	11,280	12,408	10,340	12,761	12,761	12,761	13,399
51550: Disability Insurance	108	113	143	98	147	150	150	155
51560: Workers Compensation	449	466	476	409	490	500	500	515
51580: Life Insurance	60	62	62	56	64	65	65	67
Total Fringes	19,377	18,538	20,108	16,195	20,744	20,903	20,903	21,786
Net Wage & Fringe	64,463	65,483	68,185	53,829	69,783	70,918	70,918	73,300
51910: Staff Development	5,505	2,240	5,000	315	1,000	1,000	1,000	1,000
52121: Mapping Services	66,496	44,771	55,936	-	-	-	-	-
52190: Other Professional Services	15,375	404	-	-	-	4,910	4,910	4,910
52920: Computer Repair	-	882	-	-	-	-	-	-
53240: Dues & Licenses	250	330	300	330	450	450	450	450
53250: Software Subscriptions & Renewals	75,641	91,258	70,900	63,548	53,000	53,000	53,000	53,000
53310: Employee Mileage	626	818	800	202	-	800	800	800
53320: Employee Lodging	2,594	2,095	2,000	706	-	2,000	2,000	2,000
53330: Employee Meal Expense	25	134	240	75	-	240	240	240
53350: Employee Other Expenses	-	-	50	18	-	50	50	50
53470: Fuel Expenses	25	-	200	-	-	200	200	200
55180: Liability Insurance	1,127	1,502	1,356	1,356	1,432	1,432	1,432	1,432
Operating	167,664	144,434	136,782	66,550	55,882	64,082	64,082	64,082

6310 - Planning (Land Records) : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
Total Expenses	232,127	209,916	204,967	120,379	125,665	135,000	135,000	137,383
Report Total	(65,209)	(59,918)		1,737				

6410 - Zoning : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	1,628,454	1,707,554	1,873,541	1,717,413	1,872,032	1,902,615	1,902,615	1,966,179
43580: State Conservation and Development Grant	-	6,447	-	-	-	-	-	-
44410: Zoning Permits and Fees	242,264	215,945	200,000	198,851	210,000	210,000	210,000	210,000
44910: Other Regulatory Permits and Fees	145,833	204,754	154,000	182,864	161,700	161,700	161,700	161,700
40000	2,016,551	2,134,700	2,227,541	2,099,128	2,243,732	2,274,315	2,274,315	2,337,879
51110: Salaries	890,678	849,086	784,820	536,429	812,289	828,370	828,370	853,221
51140: PTO Pay-Salaried	18,798	2,003	-	6,856	-	-	-	-
51210: Wages	257,849	348,495	510,826	400,059	516,156	526,388	526,388	542,179
51220: Overtime Wages	20	399	-	-	-	-	-	-
51240: PTO Pay-Hourly	6,466	4,496	-	4,448	-	-	-	-
51310: PTO Incentive	5,573	4,184	5,000	5,274	5,000	5,000	5,000	5,000
Total Wages	1,179,385	1,208,663	1,300,646	953,066	1,333,444	1,359,757	1,359,757	1,400,400
51510: Social Security	86,805	88,695	99,503	68,828	102,009	104,021	104,021	107,142
51520: Retirement-Employer Share	77,494	82,720	90,047	65,088	95,648	97,543	97,543	100,469
51530: Dental Insurance	2,989	2,621	4,809	3,124	6,378	6,378	6,378	6,697
51540: Health Insurance	279,372	274,663	326,429	244,284	319,915	319,915	319,915	335,911
51550: Disability Insurance	2,752	2,822	3,848	2,424	3,985	4,064	4,064	4,186
51560: Workers Compensation	11,483	11,383	12,142	9,721	12,592	12,842	12,842	13,227
51580: Life Insurance	1,521	1,558	1,648	1,406	1,727	1,761	1,761	1,814
Total Fringes	462,416	464,462	538,428	394,876	542,254	546,524	546,524	569,446
51599: Interdepartmental Wage & Fringe	-	-	-	(166)	-	-	-	-
Net Wage & Fringe	1,641,800	1,673,125	1,839,073	1,347,776	1,875,699	1,906,282	1,906,282	1,969,846
51910: Staff Development	8,861	8,097	9,000	2,533	9,000	9,000	9,000	9,000
52117: Legal Services	215	-	2,500	-	2,000	2,000	2,000	2,000
52190: Other Professional Services	81,081	55,707	85,000	140,485	53,797	53,797	53,797	53,797
52250: Cellular Phone Service	13,458	14,045	14,500	10,507	13,180	13,180	13,180	13,180
52410: Repair and Replacement	13,665	13,544	20,800	20,041	28,140	28,140	28,140	28,140
52920: Computer Repair	2,226	4,402	5,000	4,442	4,500	4,500	4,500	4,500
52990: Other Contractual Services	74,468	79,993	81,409	81,551	82,976	82,976	82,976	82,976
53110: Postage	5,929	6,470	6,500	3,486	6,500	6,500	6,500	6,500
53120: Copy Expense	170	889	1,200	742	900	900	900	900

6410 - Zoning : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
53130: Managed Print Costs - IT	8,293	7,142	9,000	5,167	8,000	8,000	8,000	8,000
53190: Office Supplies	2,959	2,608	3,500	1,549	3,000	3,000	3,000	3,000
53210: Publications & Printing	14,056	8,705	14,000	5,662	10,000	10,000	10,000	10,000
53212: Outreach/Education	860	1,357	2,500	1,210	3,000	3,000	3,000	3,000
53230: Subscriptions	459	236	500	109	400	400	400	400
53240: Dues & Licenses	8,118	5,545	9,000	3,496	8,500	8,500	8,500	8,500
53250: Software Subscriptions & Renewals	31,497	41,976	39,609	58,086	42,090	42,090	42,090	42,090
53310: Employee Mileage	3,690	2,222	4,000	1,627	4,000	4,000	4,000	4,000
53320: Employee Lodging	3,429	1,938	3,500	1,620	3,500	3,500	3,500	3,500
53330: Employee Meal Expense	564	677	750	469	750	750	750	750
53340: Employee Airfare	226	-	500	-	500	500	500	500
53350: Employee Other Expenses	19	185	100	16	100	100	100	100
53430: Provided Food Expense	691	440	700	774	800	800	800	800
53450: Uniform Expense/Supplies	150	-	900	-	900	900	900	900
53470: Fuel Expenses	5,743	4,916	6,000	3,891	6,000	6,000	6,000	6,000
53940: Equipment Purchased - Non Fixed Asset	4,582	5,442	5,500	5,460	5,500	5,500	5,500	5,500
53995: Vehicle Operating Expenses	2,260	2,112	2,500	1,667	2,500	2,500	2,500	2,500
55180: Liability Insurance	70,000	65,000	60,000	60,000	67,500	67,500	67,500	67,500
Operating	357,669	333,647	388,468	414,588	368,033	368,033	368,033	368,033
Total Expenses	1,999,469	2,006,772	2,227,541	1,762,365	2,243,732	2,274,315	2,274,315	2,337,879
Report Total	17,082	127,928	-	336,763	-	-	-	-

3650 - Recycling : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	-	-	-	-	-	-	-	-
43540: State Sanitation Grant	199,056	201,232	199,054	200,482	200,481	200,481	200,481	200,481
46430: Solid Waste Disposal	9,739	5,650	4,501	4,333	4,320	4,320	4,320	4,320
40000	208,796	206,881	203,555	204,814	204,801	204,801	204,801	204,801
51110: Salaries	59,665	60,133	-	22	-	-	-	-
51210: Wages	-	1,662	63,221	49,130	64,486	65,772	65,772	67,745
51220: Overtime Wages	-	-	-	530	-	-	-	-
Total Wages	59,665	61,795	63,221	49,638	64,486	65,772	65,772	67,745
51510: Social Security	4,475	4,648	4,836	3,722	4,933	5,032	5,032	5,182
51520: Retirement-Employer Share	4,042	4,266	4,394	3,451	4,643	4,736	4,736	4,878
51530: Dental Insurance	97	101	182	127	229	229	229	240
51540: Health Insurance	8,424	8,512	9,408	7,840	9,682	9,682	9,682	10,166
51550: Disability Insurance	142	149	188	128	193	197	197	203
51560: Workers Compensation	595	612	626	545	645	658	658	677
51580: Life Insurance	80	82	81	74	84	86	86	88
Total Fringes	17,855	18,370	19,716	15,888	20,409	20,619	20,619	21,436
Net Wage & Fringe	77,520	80,165	82,937	65,527	84,895	86,390	86,390	89,180
51910: Staff Development	820	460	500	-	500	500	500	500
52990: Other Contractual Services	5,274	17,287	14,660	18,489	15,000	15,000	15,000	15,000
53110: Postage	13,004	-	500	-	150	150	150	150
53210: Publications & Printing	5,770	1,054	1,000	212	1,000	1,000	1,000	1,000
53212: Outreach/Education	6,041	5,264	4,805	3,944	4,000	4,000	4,000	4,000
53240: Dues & Licenses	170	170	350	-	350	350	350	350
53310: Employee Mileage	-	-	150	-	150	150	150	150
53320: Employee Lodging	186	306	300	86	300	300	300	300
53330: Employee Meal Expense	72	82	160	82	160	160	160	160
53440: Operating Supplies	1,082	1,929	869	170	721	721	721	721
55180: Liability Insurance	1,516	1,290	1,324	1,324	1,280	1,280	1,280	1,280
57910: Other Grants, Contributions and Indemnities	95,944	97,535	96,000	96,236	96,295	94,800	94,800	92,010
Operating	129,880	125,377	120,618	120,543	119,906	118,411	118,411	115,621
Total Expenses	207,400	205,543	203,555	186,070	204,801	204,801	204,801	204,801

3650 - Recycling : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
Report Total	1,396	1,339	-	18,745	-	-	-	-

3660 - Hazardous Waste : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	60,852	55,152	55,152	50,556	55,152	55,152	55,152	55,152
43540: State Sanitation Grant	18,048	21,421	19,979	-	22,509	22,509	22,509	22,509
46430: Solid Waste Disposal	6,889	2,513	7,000	1,559	-	-	-	-
40000	85,789	79,086	82,131	52,115	77,661	77,661	77,661	77,661
Total Wages	-	-	-	-	-	-	-	-
Total Fringes	-	-	-	-	-	-	-	-
Net Wage & Fringe	-	-	-	-	-	-	-	-
52190: Other Professional Services	74,131	76,227	79,031	35,700	74,761	74,761	74,761	74,761
52930: Refuse Collection Services	820	625	1,000	3,495	1,000	1,000	1,000	1,000
53110: Postage	6,253	-	500	-	200	200	200	200
53210: Publications & Printing	3,117	-	1,400	168	1,500	1,500	1,500	1,500
53430: Provided Food Expense	274	185	200	-	200	200	200	200
Operating	84,595	77,037	82,131	39,362	77,661	77,661	77,661	77,661
Total Expenses	84,595	77,037	82,131	39,362	77,661	77,661	77,661	77,661
Report Total	1,194	2,049	-	12,753	-	-	-	-

5110 - Library : Department Budget Overview

	FY23	FY24	FY25	FY25 November 5	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	YTD	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted		Requested	Recommended	Adopted	Projected
41110: General Property Taxes	1,113,922	1,715,062	1,869,030	1,713,278	2,059,189	2,059,189	2,059,189	2,059,189
40000	1,113,922	1,715,062	1,869,030	1,713,278	2,059,189	2,059,189	2,059,189	2,059,189
Total Wages	-	-	-	-	-	-	-	-
Total Fringes	-	-	-	-	-	-	-	-
Net Wage & Fringe	-	-	-	-	-	-	-	-
57910: Other Grants, Contributions and Indemnities	1,113,924	1,741,171	1,869,030	1,843,915	2,059,189	2,059,189	2,059,189	2,059,189
Operating	1,113,924	1,741,171	1,869,030	1,843,915	2,059,189	2,059,189	2,059,189	2,059,189
Total Expenses	1,113,924	1,741,171	1,869,030	1,843,915	2,059,189	2,059,189	2,059,189	2,059,189
Report Total	(2)	(26,109)	-	(130,637)	-	-	-	-

ST. CROIX COUNTY LIBRARY FUNDING for 2025 LEVY 2026 BUDGET

SOURCE *	Pg. 6, VI, #6 less #7	Pg. 2, III, #1a		Pg. 8, XI, #2b	Required Minimum 70 % Cost of Rural Circ.	100 % Cost of Rural Circ.
Library	2024 Operating Expenses	2024 Total Circulation	Cost per Circ.	2024 County Rural Circul.		
Baldwin	\$ 286,905	51,995	\$5.52	18,007	\$69,553	\$99,361
Deer Park	\$ 53,584	10,310	\$5.20	4,455	\$16,208	\$23,154
Glenwood City	\$ 91,782	10,035	\$9.15	3,354	\$21,473	\$30,676
Hammond	\$ 213,724	21,494	\$9.94	6,271	\$43,649	\$62,355
Hudson	\$ 1,333,931	185,987	\$7.17	95,559	\$479,756	\$685,366
New Richmond	\$ 889,780	174,122	\$5.11	81,679	\$292,171	\$417,387
River Falls	\$ 1,383,828	209,680	\$6.60	37,434	\$172,938	\$247,054
Roberts	\$ 293,734	55,793	\$5.26	30,678	\$113,058	\$161,511
Somerset	\$ 319,787	49,247	\$6.49	29,020	\$131,909	\$188,442
Spring Valley	\$ 109,047	28,014	\$3.89	4,419	\$12,041	\$17,201
Woodville	\$ 121,698	16,679	\$7.30	5,452	\$27,846	\$39,780
Total	\$5,097,800	813,356		316,328	\$1,380,602	\$1,972,287

Out of County		\$60,835	\$86,902
	Grand Total	<u>\$1,441,437</u>	<u>\$2,059,189</u>

	ST. CROIX COUNTY OUT OF COUNTY LIBRARY FUNDING for 2025				# of circs	cost per circ	op exp	total circs	
	100%	70% Difference							
Amery Area Public Library 225 Scholl Ct. Amery, WI 54001	9,856	6,899	2,957	Polk	1522	\$6.48	493,317	76,182	6.48
Balsam Lake Public Library PO Box 340 Balsam Lake, WI 54810	121	85	36	Polk	13	\$9.31	176,945	19,014	9.31
Barron Public Library 10 N. 3rd St. Barron, WI 54812-1119	881.00	617.00	264.00	Barron	134	\$6.57	283,175	43,078	6.57
Boyceville Public Library 903 Main Street PO Box 129 Boyceville, WI 54725	408	286	122	Dunn	65	\$6.28	125,729	20,017	6.28
Centuria Public Library 409 4th Street Centuria, WI 54824	204	143	61	Polk	14	\$14.54	91,871	6,319	14.54
Calhoun Memorial Library 321 Moore Street, PO Box 25 Chetek, Wi 54728	103	72	31	Barron	16	\$6.42	195,502	30,448	6.42
Clear Lake Library PO Box 365 Clear Lake, WI 54005	25,848	18,094	7,754	Polk	3397	\$7.61	159,393	20,948	7.61
Colfax Public library 613 Main St. PO Box 525 Colfax , WI 54730-0525	49	34	15	Dunn	9	\$5.49	171,462	31,233	5.49
Geraldine E Anderson Library PO Box 547 Dresser, WI 54009	361	253	108	Polk	46	\$7.85	99,572	12,678	7.85
Ellsworth Public Library 312 W. Main Street Ellsworth, WI 54011	2,733	1,913	820	Pierce	413	\$6.62	417,948	63,161	6.62
Elmwood Public Library 111 N. Main St. Elmwood, WI 54740	89.00	62.00	27.00	Pierce	19	\$4.66	48,282	10,363	4.66
LE Phillips Memorial Public Library 400 Eau Claire Street Eau Claire, WI 54701	2,738	1,917	821	Eau Claire	289	\$9.47	6,122,073	646,284	9.47
Menomonie Public Library 600 Wolske Bay Road Menomonie, WI 54751	27,205	19,044	8,161	Dunn	5158	\$5.27	1,093,574	207,342	5.27
Milltown Public Library PO Box 69 Milltown, WI 54858	208	146	62	Polk	21	\$9.90	178,417	18,021	9.90
Osceola Public Library PO Box 816 Osceola, WI 54020	10,638	7,447	3,191	Polk	1606	\$6.62	350,117	52,856	6.62
Prescott Public Library 800 Bomer St. N. Prescott, WI 54021	1,594	1,116	478	Pierce	227	\$7.02	324,749	46,241	7.02
Rice Lake Public Library 2 E. Marshall St. Rice Lake , WI 54868	1,031	722	309	Pierce	155	\$6.65	891,941	134,079	6.65
St Croix Falls Library PO Box 608 St Croix Falls, WI 54024	2,198	1,539	659	Polk	316	\$6.96	261,984	37,659	6.96
Thomas St. Angelo Public Library 1305 2nd Avenue Cumberland, WI 54829	637	446	191	Barron	89	\$7.16	402,174	56,167	7.16
Out of County	86,902	60,835	26,067						

5620 - UW Extension : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	254,463	254,703	68,312	62,619	116,627	116,627	116,627	116,627
46741: Fairs, Exhibits and Celebrations	1,208	152	1,000	131	1,000	1,000	1,000	1,000
46820: Other Conservation	260	6,444	-	2,014	-	-	-	-
49310: Fund Balance Applied	-	-	185,000	-	-	-	-	-
40000	255,931	261,299	254,312	64,764	117,627	117,627	117,627	117,627
Total Wages	-	-	-	-	-	-	-	-
Total Fringes	-	-	-	-	-	-	-	-
Net Wage & Fringe	-	-	-	-	-	-	-	-
51910: Staff Development	1,267	-	-	-	-	-	-	-
52190: Other Professional Services	202,588	216,779	244,634	73,064	108,126	108,126	108,126	108,126
53110: Postage	490	550	500	273	500	500	500	500
53120: Copy Expense	-	533	100	181	100	100	100	100
53130: Managed Print Costs - IT	2,541	2,897	750	1,037	750	750	750	750
53190: Office Supplies	780	795	250	23	250	250	250	250
53210: Publications & Printing	57	-	-	-	-	-	-	-
53213: Program Development	8,099	9,039	2,500	(38)	2,500	2,500	2,500	2,500
53240: Dues & Licenses	625	765	500	140	500	500	500	500
53310: Employee Mileage	6,598	5,123	2,500	3,046	2,500	2,500	2,500	2,500
53320: Employee Lodging	302	-	-	-	-	-	-	-
53430: Provided Food Expense	63	329	-	193	-	-	-	-
53440: Operating Supplies	2,127	575	1,000	808	1,000	1,000	1,000	1,000
53460: Instructional Aids	281	200	-	150	-	-	-	-
55180: Liability Insurance	1,314	1,635	1,578	1,578	1,401	1,401	1,401	1,401
Operating	227,131	239,221	254,312	80,455	117,627	117,627	117,627	117,627
Total Expenses	227,131	239,221	254,312	80,455	117,627	117,627	117,627	117,627
Report Total	28,800	22,078	-	(15,691)	-	-	-	-

5460 - Fairgrounds : Department Budget Overview

	FY23	FY24	FY25	FY25 November 5	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	YTD	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted		Requested	Recommended	Adopted	Projected
41110: General Property Taxes	80,000	80,000	80,000	73,333	85,000	80,000	80,000	80,000
40000	80,000	80,000	80,000	73,333	85,000	80,000	80,000	80,000
Total Wages	-	-	-	-	-	-	-	-
Total Fringes	-	-	-	-	-	-	-	-
Net Wage & Fringe	-	-	-	-	-	-	-	-
57210: Grants and Donations to Other Organizations	80,000	80,000	80,000	80,000	85,000	80,000	80,000	80,000
Operating	80,000	80,000	80,000	80,000	85,000	80,000	80,000	80,000
Total Expenses	80,000	80,000	80,000	80,000	85,000	80,000	80,000	80,000
Report Total	-	-	-	(6,667)	-	-	-	-

Budget Information Meeting 2025**St. Croix County Fair, Inc.****2026 Budget Request \$85,000**

2025 Funds received: \$80,000

Explanation: The total County Fund allotment to the St. Croix County Fair budget includes \$18,000 annually from previous Extension budget transfers: 2012-\$13,000; 2016-\$5000.

2026 Budget Line Item Request \$85,000

The bottom line for the 2025 St. Croix County Fair financials looks very promising! Numbers indicate the fair attracted significant interest and participation over the five days of the fair, mostly due to a couple new events along with great crowds at the Tractor Pull and Demolition Derby, a terrific response to our target area direct mail marketing campaign. Mother Nature cooperated fair-ly well even though the rain on Wednesday and Friday night created some unwelcome mud with parking issues.

Our 2026 County budget request will allow us to continue making some improvements to the grounds and facilities as well at contributing to some major funding needs for special project considerations.

Here is our list of needs and wants.

Equipment for Fair Operations \$30,000

Some of our equipment is in need of repair and part replacements. However, the current wish list included a 4-wheel drive tractor that would have multiple uses to help facilitate the operation of managing the fairgrounds.

Infrastructure

Continue to upgrades to existing security lighting with more efficient LED fixtures.	\$10,000
Gravel for roads and added base to troubled low areas.	\$10,000
Concrete (@2200 sq ft annually) in multi-species building.	\$10,000
Two-lane south end bridge expansion.	\$10,000

Wi-Fi \$30,000

The Wi-Fi/Internet service at the fairgrounds continues to be a challenge. Even with the addition of several new access points this year, the current system crashed several times. Reliable connectivity is something we need to address going forward, not only for fair events, but in the event access to internet and Wi-Fi is needed for County resources, events, and emergencies.

Restroom Upgrade \$10,000- 20,000

The restrooms by the beef barn need an upgrade. A new roof is needed and a remodel would improve utilization of the space inside. The floors are worn and unsightly. Due to the high traffic, painting does not hold up very well. The application of an epoxy type surface would be more durable, easier to keep clean, and be more pleasant.

Communication System Estimate \$30,000

A site wide communication system to provide general announcements and emergency information is a goal we hope to accomplish one day. Underground, fiber optics,

Other considerations for 2026

Headset/mic two-way radio's

Commercial-grade cooler for new concession facility

Replace exterior of Judging arena.

Replace exterior of Senior Building and Homemakers Buildings (old school houses)

In 2025 there were several major accomplishments for the fairgrounds and facilities.

Install LED photocells on several more building exteriors.

Purchase new/used triple 15' batwing Land Pride mower for grounds maintenance.

Purchase John Deere 5'4" Zero turn mower for smaller areas of grounds maintenance.

Install more speakers in judging arena and on the south side of the building to improve sound quality for both spectators and participants.

Electrical upgrade to increase capacity for Open Class Building

New Shelving in the Open Class Building

Fence and Cement at new concession/restroom building

Installation of "overhead garage doors" on the entrances to the youth exhibit building (#9) to facilitate ease of access and provide a more secure entry/exit system.

New concrete apron for Commercial Building (#12)

New concrete aprons on the north and south sides of the Multispecies building.

Four sets of new bleachers

Safety and security improvements to the Special Events area with new fencing and cement barriers

ST. CROIX COUNTY FAIR, INC.

Budget 2026

INCOME	BUDGET	COMMENTS
ADMINISTRATIVE INCOME	2500	Interest, dividends, uncashed checks
AID-STATE	10000	Aid for premiums
AID-COUNTY	80000	Aid from County-4-H judging, premiums
ADVERTISEMENTS	100	Sign space rental
GATE RECEIPTS	35000	Parking revenue
GRANDSTAND EVENTS	25000	Horse, Tractor & Truck Pulls entertainment
SPACE RENTAL	21000	Commercial exhibits & food stands
CONCESSIONS	20000	Beer Sales
GROUNDS RENTAL-NON FAIR	1000	Rental of Fairgrounds-non fair
SPONSORSHIPS	10000	Sponsorships for entertainment
FAIREST OF THE FAIR	400	Sponsors for Contestants
VENDOR (RECOVERY) INS.	100	Insurance sold to commercial booths
CARNIVAL	14000	Contract with carnival
CAMPING	8000	Campsite fees during fair
OFF-SEASION STORAGE	50000	Camper, boats, RV's etc
DONATIONS/GRANTS	5000	Miscellaneous
TOTAL	<u>282100</u>	
EXPENSE	BUDGET	COMMENTS
ADMINISTRATIVE EXPENSE	12500	Bank charges, Memorials, Postage, Supplies
SUNDY CONTRACTORS	40000	Parking, Bathrooms, Manure removal, Storage Management
OFFICERS STIPEND	10800	Fairboard Officers
SUPERINTENDENTS	4200	Area Superintendents
JUDGES	6500	Junior, Open Class & Senior Citizens
PREMIUMS	12000	Paid to Exhibitors
SUPPLIES, RIBBONS & TROPHIES	2500	Supplies, Ribbons
PRINTING	10000	Premium books, Posters, Brochures
ADVERTISING	20000	Newspaper, Radio, Web Page
ASSOCIATION MEMBERSHIP DUES	1500	International Assn of Fairs & Wi Assn of Fair
INSURANCE	13000	Liability, Workman's Comp
UTILITIES	25000	Telephone, Electric, Sanitation
RENTAL OF EQUIPMENT	13000	Tents & Gators for Fair
ACTS, FEATURES & CONTESTS	42000	Croix Court, Tractor & Truck Pulls, Demo
CONCESSIONS	7000	Beer
GROUNDS MAINTENANCE	23000	Repairs to Buildings and Equipment
FAIREST OF THE FAIR	2500	
CAPITAL IMPROVEMENTS	36600	New Equipment, Permanent Improvements
TOTAL	<u>282100</u>	

6710 - Economic Development : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	117,000	115,500	115,500	105,875	115,500	115,500	115,500	115,500
40000	117,000	115,500	115,500	105,875	115,500	115,500	115,500	115,500
Total Wages	-	-	-	-	-	-	-	-
Total Fringes	-	-	-	-	-	-	-	-
Net Wage & Fringe	-	-	-	-	-	-	-	-
52152: Bank Service Charges	835	943	-	822	-	-	-	-
57910: Other Grants, Contributions and Indemnities	115,500	115,500	115,500	115,500	115,500	115,500	115,500	115,500
Operating	116,335	116,443	115,500	116,322	115,500	115,500	115,500	115,500
Total Expenses	116,335	116,443	115,500	116,322	115,500	115,500	115,500	115,500
Report Total	665	(943)	-	(10,447)	-	-	-	-

July 15, 2025

To: Kenn Witt, County Administrator

From: Melissa Meschke, St. Croix Economic Development Corporation Executive Director

Subject: 2026 SCEDC Budget Request

Dear Ken,

St. Croix Economic Development Corporation (SCEDC) is requesting an allocation of \$115,500 from St. Croix County to support economic development across the county.

The 2026 request reflects no increase in our allocation, sticking with the flat budget since 2020.

The county's contribution will support SCEDC's proposed operational budget of \$258,561, as outlined in the attached documents which detail expenses and income.

Additional income is provided to SCEDC through membership contributions, event sponsorships and interest income.

I look forward to meeting with you to discuss the requested allocation and budget draft.

Thank you,



Melissa Meschke
Executive Director, SCEDC

2026 SCEDC Budget Notes

2026 request to St. Croix County

St. Croix County is an important financial supporter of SCEDC and the SCEDC's proposed request will remain at \$115,500, remaining flat since 2020.

2026 forecasted non-county income

SCEDC has projected a 10% increase in memberships. The end of year estimated membership income is \$105,000 for 2025, so that puts us at \$115,500 in projected membership revenue for 2026. SCEDC also has a goal total of \$20,000 in sponsorship income for the annual banquet and other events. We also estimate \$4,500 in ticket sales for the annual banquet.

Interest income is projected to be \$2,500 for the year.

Total projected non-county income is \$145,500.

2026 forecasted expenses

Management General

○ Advertising		
○ Press releases/articles for award winners		\$1,200
○ Marketing/Event Expenses		\$2,000
○ St Croix Valley Visitors Guide		\$430
○ Marketing Giveaways (pens/notepads only)		\$500
○ Prospect Development		
□ Various, includes site visits		\$700
○ Business of the year		\$11,000
○ Books/Subscriptions		
○ \$40 Tribune newspaper subscription		\$40
○ \$39 Baldwin/Woodville Bulletin subscription		\$39
○ \$40 Woodville leader subscription		\$40
○ Hudson Observer subscription		free
○ Computer/Software		
○ GrowthZone		\$6,467
○ QB Online		\$378
○ Microsoft 365		\$385
○ Adobe subscription (2 computers)		\$608

o Sophos	no charge this year
o Conference/Convention	
o WEDA Spring Conf	\$600
o WEDA Fall Conf	\$600
o WEDC Fall Conf	\$400
o IEDC Fall Conf	\$2500
o Copying	
o Estimated printing expenses	\$200
o Directors Expense	
o Parting gifts for Directors (\$50 each)	\$100
o Insurance	
o USLI-Officer Liability	\$1223
o Auto owners-employee liability	\$430
o Workers Comp - Hartford	\$770
o Legal/Accounting	
o GVZ	\$5460
□ (annual review/bi-weekly payroll processing/quarterly reconciliation)	
o Meals and Entertainment	
o Estimated	\$500
o Mileage	
o Estimated	\$5000
o Office Supplies	
o Estimated misc.	\$400
o Payroll	
o Employee pay	\$174,187*
o Employer taxes	\$21,565
o Life insurance -ACCE	\$781
o Simple IRA	\$4817
□ *includes 3% pay increase for staff, 10% bonus for director and \$3,000 bonus for admin, pending board approval	
o Postage	
o Estimated	\$200
o Professional Associations	
o IEDC Membership	\$455
o WEDA Membership	\$350
o Local Chamber Memberships	
□ Hudson Chamber	\$160

□ Exchange memberships (zero cost/zero gain) for Somerset, New Richmond, River Falls, Baldwin-Woodville and Central St. Croix Chambers	
○ SCVRTA	\$125
○ Momentum West Membership	\$1500
○ SCVEA membership	\$100
○ CEcD Recertification	\$375
○ EDP Recertification	no charge this year
○ Rent	
○ St. Croix Valley Innovation Center	\$3,000
○ Service Fees	
○ Web hosting	\$1,188
○ Growth Zone Fees	3% of income (approx \$3900)
○ Storage Rent	
○ Rental unit for documents	\$660
○ Other Expenses	
○ Nonprofit license	\$54
○ Non-Stock Corp	\$10

Total Expenses: \$258,561



Resolution No. 38 (2025)
RESOLUTION APPROVING 2026-2030 CAPITAL IMPROVEMENT
PLAN

1 **WHEREAS**, the County Administrator provided a detailed overview of the proposed
2 2026-2030 Capital Improvement Plan to the Committee of the Whole on July 22, 2025; and
3

4 **WHEREAS**, the projects proposed in the Capital Improvement Plan are in the best
5 interest of the County to maintain and improve the assets of St. Croix County; and
6

7 **WHEREAS**, the County Administrator has outlined a funding plan that includes
8 \$1,778,744 in grants and \$2,847,256 in fund balance for the 2026 capital projects.
9

10 **NOW, THEREFORE, BE IT RESOLVED** that the County authorizes the budgeting of
11 \$2,847,256 dollars of fund balance in the CIP fund for funding of the 2026 CIP projects.
12

13 **BE IT FURTHER RESOLVED** that the County Administrator shall execute the
14 adopted Capital Improvement Plan and incorporate the 2026 projects into the 2026 budget,
15 ensuring that all projects of the County are made in strict compliance with the capital
16 improvement plan, the budget, and all state and federal laws.

Administration Committee Recommended

MOVED: Bob Long

SECONDER: Scott Counter

AYES: Paul Berning, Scott Counter, Bob Long, Ryan Sherley

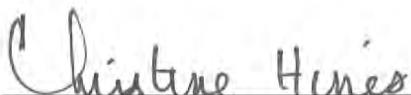
EXCUSED: Bob Feidler

St. Croix County Board of Supervisors Action:

This Resolution was ADOPTED by the St. Croix County Board of Supervisors on September 2, 2025:



Bob Long, County Board Chair



Christine Hines, County Clerk

CIP Plan 2026-2030

Fund	Cost Ctr	Project	Capital Budget FY26	Capital Budget FY27	Capital Budget FY28	Capital Budget FY29	Capital Budget FY30	Capital Budget Project Title	Capital Budget Category	Capital Budget Class	Capital Budget Description
Facilities											
405	7140	10001	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	Building Remodeling/Furniture/Plumbing	Capital Improvements	Recurring	This is for any small remodeling projects being done or furniture replacement at any of St Croix Facilities.
405	7320	10004	\$ 260,000	\$ 265,000	\$ 270,000	\$ 275,000	\$ 280,000	Fleet vehicle replacement.	Vehicles	Recurring	5-year rotating plan to replace shared fleet vehicles.
405	7140	10005	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	Equipment/Electrical Equipment	Equipment	Recurring	This project continuously replaces Furniture/Equipment/Appliances for the public areas and other areas in case of failure as needed.
405	7140	10006	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	HVAC Replacement	Equipment	Recurring	As the buildings HVAC systems are aging, this allocation allows proper upkeep and repair/replacement.
405	7140	10007	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	Safety and Security	Equipment	Recurring	These funds will allow us to continue to provide additional security equipment throughout the County buildings, cameras, card swipes, electronic locks & strikes. Front door metal detector and scanner. Building security measures.
405	7140	10051	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	Parking Lot patch and seal	Capital Improvements	Recurring 2020	Parking lot patch 2027 will include the GC South Addition Lots and Drives. These projects would reset to start again in 2030 beginning with the GC.
405	7140	10079	\$ -	\$ 5,000	\$ -	\$ -	\$ -	New Folder/Inserter Machine	Equipment	Recurring 2019	Average lifespan of this asset is approximately 5 years. This is an integral piece of equipment that is used constantly and serves many purposes for Clerk of Courts including mass mailings of documents such as default judgments letters, jury questionnaires, jury summons, and notices of hearing.
405	7140	10095	\$ -	\$ 220,000	\$ -	\$ -	\$ -	New parking lot for DD building	Capital Improvements	Recurring 2021	DD building parking lot replacement in New Richmond
405	7140	10108	\$ -	\$ 130,000	\$ -	\$ -	\$ -	Replace GC West Driveway	Capital Improvements	Recurring 2022	Replace West Driveway and western portion of lower parking lot.
405	7140	10137	\$ -	\$ 1,600,000	\$ -	\$ -	\$ -	GC/Jail New Roof on 1993 Roof	Capital Improvements	Necessity 2023	The current roof is from 1993, in 2023 facilities has had to patch 3 holes in the roof. The roofs rubber membrane is starting to get brittle crack.
405	7140	10153	\$ -	\$ -	\$ -	\$ -	\$ 750,000	DD building build out for autopsy suite	Capital Improvements	Enhancement 2024	Modify the DD building to add an autopsy suite for the medical examiner. This would allow us to bring in a pathologist instead of sending the bodies to a pathologist.
405	7140	10110	\$ 150,000	\$ -	\$ -	\$ -	\$ -	GC South Parking Lot	Capital Improvements	Enhancement 2025	Create a parking lot south of the government center where construction trailers have been located. This would allow for additional employee and DOC parking to use entrances on south side of building. Will free up space in main lot for public parking
405	7140	10111	\$ -	\$ 140,000	\$ -	\$ -	\$ -	Huber Carpet Removal and Floor Polising	Capital Improvements	Enhancement 2025	Remove carpet and polish floors, carpet is 33 years old and polishing keeps it better sanitized. If jail project is approved this would be reassessed and possibly removed.
Facilities Totals			\$ 845,000	\$ 2,845,000	\$ 705,000	\$ 1,460,000	\$ 765,000				
Information Technology											
405	7150	10002	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	IT Recurring Projects	Equipment	Recurring	This ongoing CIP request provides funding for IT projects and equipment replacement that are not part of the operating budget; Added Jail camera storage 2023.
405	7150	10064	\$ -	\$ -	\$ -	\$ -	\$ 500,000				
405	7150	10140	\$ -	\$ -	\$ -	\$ 200,000	\$ -	Courts AV Upgrades County Data Storage Replacement	Equipment	Enhancement Recurring 2023	Replace aging AV equipment in courtrooms 5-7 equipment will be unsupported by 2030. The data storage system is an integral part of the IT infrastructure. This is where we store and safeguard all of the data that our employee's generate. The systems typically have a life expectancy of 7 years. The current systems will be 8 years old and will require replacement in 2028.
405	7150	10141	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	Replace aging Jail and Health Center security cameras.	Equipment	Enhancement 2023	The Jail and Health Center security cameras were installed in 2016 as part of the Jail remodel and Health Center build. Most of these cameras are end of life and no longer supported by the vendor and, as such, are no longer able to be repaired. We replace a number of these cameras annually due to failure and there is currently no budgeted line item for replacement.
405	7150	10070	\$ -	\$ 15,000	\$ -	\$ -	\$ -	Copy Machines for Clerk of Courts and District Attorney's Office	Equipment	Recurring	5 Year replacement schedule alternating between Clerk of Courts and District Attorney's Office.
405	7150	10071	\$ -	\$ -	\$ -	\$ -	\$ 75,000	Cellular Signal Repeaters for SC	Equipment	Enhancement 2025	Install a small cell repeater system at the service center as cell service is not adequate for conducting business
Information Technology Total			\$ 150,000	\$ 165,000	\$ 600,000	\$ 400,000	\$ 725,000				
County Clerk											
405	7120	10155	\$ -	\$ -	\$ -	\$ -	\$ 40,000	Election Software and Server Updgrade	Software	Recurring 2024	Every 5-7 years the election software and servers need to be replaced, this was last done in fall of 2023. This provides election support to all municipalities in the county.
County Clerk Totals			\$ -	\$ -	\$ -	\$ -	\$ 40,000				
HHS											
405	7160	10003	\$ 55,000	\$ 145,000	\$ 145,000	\$ 55,000	\$ 145,000	Replacement of Vehicles for ADRC	Vehicles	Recurring	Replace vehicles every 5 Years.
HHS Totals			\$ 55,000	\$ 145,000	\$ 145,000	\$ 55,000	\$ 145,000				
Law Enforcement											
405	7210	10000	\$ 550,000	\$ 650,000	\$ 750,000	\$ 750,000	\$ 750,000	Sheriff Squad Cars	Vehicles	Recurring	Annual purchase of vehicles to rotate fleet every 3 years increases include addition of 9 new deputies.
405	7210	10156	\$ -	\$ -	\$ -	\$ -	\$ 147,000	Sheriff Night Vision	Equipment	Enhancement 2024	For 14 sets of night vision for primary responders for use in critical incidents and tactical approaches.

CIP Plan 2026-2030

Fund	Cost Ctr	Project	Capital Budget FY26	Capital Budget FY27	Capital Budget FY28	Capital Budget FY29	Capital Budget FY30	Capital Budget Project Title	Capital Budget Category	Capital Budget Class	Capital Budget Description
405	7210	10157	\$ -	\$ -	\$ 40,000	\$ -	\$ -	Sheriff Forensic Servers replacement	Equipment	Recurring 2024	Replace computer forensic storage servers which are coming to end of life in 2026.
405	7210	10135	\$ 129,000	\$ -	\$ -	\$ -	\$ -	Squad Car Tablet Replacement	Equipment	Recurring 2025	Replace 39 squad car tablets, out of warranty and over 5 years old currently. Would put laptop replacement on a 5 year cycle, if we replace every 10 years we can re-use the docks
405	7210	10127	\$ -	\$ -	\$ -	\$ -	\$ 240,000	Sheriff Patrol Boat Replacement	Equipment	Recurring 2025	Purchase a patrol boat to replace current aging backup boat. New boat would be better equipped for river, DNR will cover 50-75% of replacement boat cost over 5 year period.
405	7210	10128	\$ -	\$ -	\$ -	\$ -	\$ 400,000	Dash and body camera replacement	Equipment	Recurring 2025	Replace 86 body cameras, 41 dash cameras to improve video quality, storage capacity, reliability, and officer safety. The change will help the DA office as SCC will then be using same Getac cameras. Current dash cam warranty ends in 2028, body cameras due in 2030
405	7210	10129	\$ -	\$ 974,050	\$ -	\$ -	\$ -	Mobile Radio Dual Band Replacement	Equipment	Recurring 2025	Replace current aging radios which do not communicate with 800 MHZ with new dual band radios that will. This is to replace 77 radios at an estimated cost of \$12,650 each.
405	7210	10130	\$ -	\$ 1,311,000	\$ -	\$ -	\$ -	Portable Radio Dual Band Replacement	Equipment	Recurring 2025	Replace current cache of 114 single band radios with dual band radios that will allow communications with other agencies using 800MHZ frequency. Cost per radio is 11,500
405	7210	10131	\$ -	\$ -	\$ -	\$ -	\$ 60,000	Squad Radar Units Replacement	Equipment	Recurring 2025	Replace radar units with new, current are 10-13 years old and beyond recommended service life resulting in high repair costs. Will add a few a year to phase and reduce CIP
405	7210	10132	\$ -	\$ -	\$ -	\$ -	\$ 392,670	Taser replacement	Equipment	Recurring 2025	Tasers need to be replaced as the X26P ends it's service life. Either a one time CIP or spread out over 5 years at \$88,194 per year
405	7210	10133	\$ -	\$ -	\$ -	\$ -	\$ 40,000	Trimble Forensic Scanner	Equipment	Recurring 2025	Replace current scanner that was purchased in 2018, newer technology provides fast, accurate, and objective representation of a crime scene in criminal investigations
405	7210	10134	\$ -	\$ -	\$ -	\$ -	\$ 21,375	Cradlepoints Squad car replacements	Equipment	Recurring 2025	Replace current 4G routers with 5G routers as technology has changed, increased speeds and less connectivity issues
Law Enforcement Totals			\$ 679,000	\$ 2,935,050	\$ 790,000	\$ 897,000	\$ 1,904,045				
Corrections											
405	7270	10124	\$ -	\$ 46,000,000	\$ -	\$ -	\$ -	Jail Expansion and renovation	Capital Improvements	Enhancement 2022	Jail expansion including special needs cells, excluding new pod.
405	7270	10159	\$ -	\$ 13,000	\$ -	\$ -	\$ -	Jail Dishwasher replacement	Equipment	Recurring 2024	Replace jail dishwasher in kitchen.
Corrections Totals			\$ -	\$ 46,013,000	\$ -	\$ -	\$ -				
Emergency Comm											
405	7260	10025	\$ -	\$ -	\$ 90,000	\$ -	\$ -	Audio Log - Audio Recorder System	Equipment	Recurring 2019	Replace audio recorder system that records 911 phone calls, non-emergency phone lines and radio communications of the Communication Centers radio network. This also will record metadata that is received for phone calls and radio channels.
405	7260	10103	\$ -	\$ -	\$ -	\$ -	\$ 100,000	Portable Radio Cache Update	Equipment	Recurring 2025	Recurring every 5 year for replacement to keep up with technology
405	7260	10142	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 70,000	DC Power Battery Replacement Communication Tower Sites	Equipment	Recurring 2023	Replacement of DC Power Batteries at the 14 tower sites. These are batteries providing backup power 48 volts to the equipment for Emergency Communications infrastructure.
405	7260	10145	\$ -	\$ -	\$ 120,000	\$ -	\$ -	Radio Console Upgrade Hardware	Equipment	Recurring 2023	Replace/update computer system hardware that controls the Emergency Communications radio network. This would replace computers and peripheral hardware at the workstations in the primary and backup Communication Centers that operate 24 hours a day.
405	7260	10160	\$ -	\$ -	\$ -	\$ -	\$ 180,000	911 System replacement hardware	Equipment	Recurring 2025	Replacement of 911 system hardware at both Primary-Hudson and backup-Baldwin centers. Replacement strongly recommended every 5 years.
405	7260	10162	\$ -	\$ -	\$ -	\$ 70,000	\$ -	UPS replacement for Hudson and Baldwin 911 Centers	Equipment	Recurring 2024	Replacement of UPS - Uninterruptable Power Supplies - for Hudson 911 and Baldwin 911 Centers.
405	7260	10062	\$ -	\$ 11,600,000	\$ -	\$ -	\$ -	Emergency Communications Infrastructure Upgrade	Capital Improvements	Enhancement 2025	Replaces 2 prior CIPs totaling \$4,750,000 to replace Hammond tower and radios. This new request expands current radio infrastructure and allows inter-agency communication on 800 MHZ frequency along with VHF band
405	7260	10063	\$ -	\$ -	\$ -	\$ -	\$ 100,000	Mobile Command Vehicle Refresh	Vehicles	Recurring 2025	Current electronics are 10 years old and need updating since are a part of the networking of the vehicle in order to maintain reliability when responding to critical situations
Emergency Comm Totals			\$ 60,000	\$ 11,660,000	\$ 270,000	\$ 130,000	\$ 450,000				
Medical Examiner											
405	7120	10080	\$ 16,000	\$ -	\$ -	\$ -	\$ -	Stryker Power Pro XT Stretcher	Equipment	Enhancement 2025	ME office needs a second power cot system for transport. Work is independent after leaving the scene, need a power cot for transporting and moving bodies alone.
Medical Examiner Totals			\$ 16,000	\$ -	\$ -	\$ -	\$ -				
Parks											
405	7620	10035	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	Parks Equipment	Equipment	Recurring	Replace Utility Terrain Vehicles (UTV), zero-turn and front mount mowers, car-hauler trailers, skid-steer, tractor, side-mount ditch mower, etc. Attachments may be needed or replaced also.
405	7620	10036	\$ -	\$ -	\$ 50,000	\$ -	\$ -	Ongoing maintenance of County Park driveways, parking lots	Capital Improvements	Recurring	Ongoing maintenance of park driveways and parking lots.
405	7620	10075	\$ 2,236,000	\$ -	\$ -	\$ 2,200,000	\$ -	Bike Ped Plan SCRC Loop Trail to Willow River State Park Connection	Capital Improvements	Enhancement 2017	Construction of a 3.4-mile Off-Road Bike Trail from North Hudson to Eckert Blufflands to Willow River State Park to St. Croix River Crossing Loop Trail in 3 Phases. In 2020 CDD received a Transportation Alternatives Program Grant, \$471,805.60 for Phase I. This additional project completes other phases.

CIP Plan 2026-2030

Fund	Cost Ctr	Project	Capital Budget FY26	Capital Budget FY27	Capital Budget FY28	Capital Budget FY29	Capital Budget FY30	Capital Budget Project Title	Capital Budget Category	Capital Budget Class	Capital Budget Description
405	7620	10098	\$ 50,000		\$ -	\$ -	\$ -	Park Entrance Kiosks	Capital Improvements	Enhancement 2025	Change to kiosks at Bass Lake, Pine Lake, Orf Family Overlook so all parks have the same system. More sustainable, less staffing needed at parks
405	7620	10125	\$ 500,000	\$ 600,000	\$ 500,000	\$ 500,000	\$ -	Eckert Blufflands Park Development	Capital Improvements	Enhancement 2022	Eckert Blufflands Park is a 170-acre County property occupying 2,800 feet of shoreline along the Scenic St. Croix Riverway in the Towns of Hudson and St. Joseph. In 2022, the County Board approved the Eckert Blufflands Park Master Plan. The Master Plan identifies
405	7620	10100	\$ -	\$ -	\$ -	\$ 250,000	\$ -	15-Site RV Campground for larger RV with infrastructure	Capital Improvements	Enhancement 2022	New 15 site RV camp site to accommodate RV's over 35 feet with supporting infrastructure in new area of Glen Hills Park.
405	7620	10097	\$ -	\$ -	\$ -	\$ 50,000	\$ -	County Dam Maintenance	Capital Improvements	Recurring 2024	Maintain and replace county dams to prevent failure.
405	7620	10077	\$ -	\$ -	\$ -	\$ -	\$ 150,000	Parks Playground Upgrade	Capital Improvements	Enhancement 2025	Upgrade to over 20 year old playgrounds at Peninsula Campground, Whispering Oaks campground, and Homestead park.
Parks Totals			\$ 2,821,000	\$ 635,000	\$ 585,000	\$ 3,035,000	\$ 185,000				
CIP TOTALS			\$ 4,626,000	\$ 64,398,050	\$ 3,095,000	\$ 6,017,000	\$ 4,174,045				

Funding Sources

CIP Fund Balance Applied	\$ 2,847,256	\$ 398,050	\$ 3,095,000	\$ 4,257,000	\$ 4,054,045	
Bond Issue		\$64,000,000				Bond Issues for Large Capital Project
10075	\$1,778,744					Grant Bike Ped Plan SCRC Loop Trail to Willow River State Park Connection 80% - No project without grant/ received carbon reduction Grant for portion of trail
10075			\$1,760,000			TAP grant for HWY 35 off road trail - 80%
10127				\$120,000		DNR to share costs of boat, cover 50-75% over a five year period
CIP TOTALS	\$ 4,626,000	\$ 64,398,050	\$ 3,095,000	\$ 6,017,000	\$ 4,174,045	

CIP Fund Balances Projected

Beginning of Year	\$ 4,900,707	\$ 3,703,451	\$ 4,955,401	\$ 3,510,401	\$ 903,401
Use	\$ (2,847,256)	\$ (398,050)	\$ (3,095,000)	\$ (4,257,000)	\$ (4,054,045)
Property Sales	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Transfer from GF	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
End of Year Balance	\$ 3,703,451	\$ 4,955,401	\$ 3,510,401	\$ 903,401	\$ (1,500,644)

Projected (Needs County Board Authorization)

8000 - Debt : Department Budget Overview

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY27
	Actual	Actual	Operating Budget	November 5	Operating Budget	Operating Budget	Operating Budget	Operating Budget
	Final	Final	Adopted	YTD	Requested	Recommended	Adopted	Projected
41110: General Property Taxes	10,712,539	10,584,463	10,286,772	9,429,541	10,335,121	10,285,121	10,285,121	9,914,229
49210: Transfer from General Fund	-	900,000	-	-	-	-	-	-
49260: Transfer from Enterprise Fund	-	-	-	500,000	750,000	750,000	750,000	750,000
49310: Fund Balance Applied	-	-	500,000	-	250,000	300,000	300,000	150,000
49510: Proceeds of Refunding Bonds	-	39,500	-	285,985	-	-	-	-
40000	10,712,539	11,523,963	10,786,772	10,215,526	11,335,121	11,335,121	11,335,121	10,814,229
Total Wages	-	-	-	-	-	-	-	-
Total Fringes	-	-	-	-	-	-	-	-
Net Wage & Fringe	-	-	-	-	-	-	-	-
56110: Long Term Debt Principal	9,159,000	7,006,000	7,077,000	7,077,000	7,444,000	7,444,000	7,444,000	7,325,000
56210: Interest Expense	5,311,168	3,966,426	3,697,772	3,697,772	3,879,121	3,879,121	3,879,121	3,477,229
56910: Paying Agent Service Charges	7,042	7,450	12,000	172,060	12,000	12,000	12,000	12,000
Operating	14,477,210	10,979,876	10,786,772	10,946,832	11,335,121	11,335,121	11,335,121	10,814,229
Total Expenses	14,477,210	10,979,876	10,786,772	10,946,832	11,335,121	11,335,121	11,335,121	10,814,229
Report Total	(3,764,671)	544,088	-	(731,306)	-	-	-	-

GO 2015A Principal	GO 2015A Interest	GO 2016A Principal	GO 2016A Interest	GO 2019A Principal	GO 2019A Interest	GO 2018A Principal	GO 2018A Interest	GO 2022A Principal	GO 2022A Interest	GO 2020A refinance Principal	GO 2025A Principal	GO 2025A Interest	Total Principal	Total Interest	Total P & I	By Year Totals	
4/1/2026 515,000.00	87,465.00	735,000.00	95,072.50	365,000.00	56,056.25	3/1/2026 1,260,000.00	319,560.00	4,045,000.00	1,211,015.63	3/15/2026 424,000.00	3,413.00	6/1/2026 100,000.00	304,781.94	7,444,000.00	2,077,364.32	9,521,364.32	
10/1/2026 81,027.50		87,722.50	0.00	50,581.25	9/1/2026 0.00	288,060.00	1,130,115.63			12/1/2026 164,250.00		0.00	1,801,756.88	1,801,756.88		11,323,121.20	
4/1/2027 530,000.00	81,027.50	755,000.00	87,722.50	375,000.00	50,581.25	3/1/2027 1,295,000.00	288,060.00	4,020,000.00	1,130,115.63	6/1/2027 350,000.00	164,250.00	7,325,000.00	1,801,756.88	9,126,756.88			
10/1/2027 74,402.50		80,172.50	0.00	44,956.25	9/1/2027 0.00	271,225.00	1,049,715.63			12/1/2027 155,500.00		0.00	1,675,971.88	1,675,971.88		10,802,728.76	
4/1/2028 545,000.00	74,402.50	775,000.00	80,172.50	375,000.00	44,956.25	3/1/2028 1,335,000.00	271,225.00	4,145,000.00	1,049,715.63	6/1/2028 300,000.00	155,500.00	7,475,000.00	1,675,971.88	9,150,971.88			
10/1/2028 66,908.75		72,422.50	0.00	39,331.25	9/1/2028 0.00	253,202.50	966,815.63			12/1/2028 148,000.00		0.00	1,546,680.63	1,546,680.63		10,697,652.51	
4/1/2029 565,000.00	66,908.75	800,000.00	72,422.50	305,000.00	39,331.25	3/1/2029 1,375,000.00	253,202.50	3,865,000.00	966,815.63	6/1/2029 300,000.00	148,000.00	7,210,000.00	1,546,680.63	8,756,680.63			
10/1/2029 59,140.00		64,422.50	0.00	34,756.25	9/1/2029 0.00	233,265.00	889,515.63			12/1/2029 140,500.00		0.00	1,421,599.38	1,421,599.38		10,178,280.01	
4/1/2030 580,000.00	59,140.00	820,000.00	64,422.50	290,000.00	34,756.25	3/1/2030 1,420,000.00	233,265.00	4,000,000.00	889,515.63	6/1/2030 300,000.00	140,500.00	7,410,000.00	1,421,599.38	8,831,599.38			
10/1/2030 50,440.00		55,607.50	0.00	31,856.25	9/1/2030 0.00	211,965.00	789,515.63			12/1/2030 133,000.00		0.00	1,272,384.38	1,272,384.38		10,103,983.76	
4/1/2031 600,000.00	50,440.00	840,000.00	55,607.50	290,000.00	31,856.25	3/1/2031 1,465,000.00	211,965.00	3,625,000.00	789,515.63	6/1/2031 500,000.00	133,000.00	7,320,000.00	1,272,384.38	8,592,384.38			
10/1/2031 41,440.00		46,157.50	0.00	28,956.25	9/1/2031 0.00	189,623.75	717,015.63			12/1/2031 120,500.00		0.00	1,143,693.13	1,143,693.13		9,736,077.51	
4/1/2032 615,000.00	41,440.00	865,000.00	46,157.50	285,000.00	28,956.25	3/1/2032 1,510,000.00	189,623.75	3,725,000.00	717,015.63	6/1/2032 500,000.00	120,500.00	7,500,000.00	1,143,693.13	8,643,693.13			
10/1/2032 31,600.00		35,777.50	0.00	26,106.25	9/1/2032 0.00	166,218.75	642,515.63			12/1/2032 108,000.00		0.00	1,010,218.13	1,010,218.13		9,653,911.26	
4/1/2033 635,000.00	31,600.00	890,000.00	35,777.50	285,000.00	26,106.25	3/1/2033 1,560,000.00	166,218.75	3,705,000.00	642,515.63	6/1/2033 500,000.00	108,000.00	7,575,000.00	1,010,218.13	8,585,218.13			
10/1/2033 21,440.00		24,652.50	0.00	23,042.50	9/1/2033 0.00	141,648.75	586,940.63			12/1/2033 95,500.00		0.00	893,224.38	893,224.38		9,478,442.51	
4/1/2034 660,000.00	21,440.00	915,000.00	24,652.50	290,000.00	23,042.50	3/1/2034 1,615,000.00	141,648.75	3,815,000.00	586,940.63	6/1/2034 500,000.00	95,500.00	7,795,000.00	893,224.38	8,688,224.38			
10/1/2034 10,880.00		12,757.50	0.00	19,852.50	9/1/2034 0.00	115,808.75	529,715.63			12/1/2034 83,000.00		0.00	772,014.38	772,014.38		9,460,238.76	
4/1/2035 680,000.00	10,880.00	945,000.00	12,757.50	280,000.00	19,852.50	3/1/2035 1,670,000.00	115,808.75	3,925,000.00	529,715.63	6/1/2035 500,000.00	83,000.00	8,000,000.00	772,014.38	8,772,014.38			
				0.00	16,702.50	9/1/2035 0.00	88,671.25	470,840.63		12/1/2035 73,000.00		0.00	649,214.38	649,214.38		9,421,228.76	
				380,000.00	16,702.50	3/1/2036 1,730,000.00	88,671.25	3,985,000.00	470,840.63	6/1/2036 500,000.00	73,000.00	6,595,000.00	649,214.38	7,244,214.38			
				0.00	12,332.50	9/1/2036 0.00	60,126.25	408,575.00		12/1/2036 63,000.00		0.00	544,033.75	544,033.75		7,788,248.13	
				380,000.00	12,332.50	3/1/2037 1,790,000.00	60,126.25	4,090,000.00	408,575.00	6/1/2037 450,000.00	63,000.00	6,710,000.00	544,033.75	7,254,033.75			
				0.00	7,867.50	9/1/2037 0.00	30,143.75	344,668.75		12/1/2037 54,000.00		0.00	436,680.00	436,680.00		7,690,713.75	
				380,000.00	7,867.50	3/1/2038 1,855,000.00	30,143.75	4,150,000.00	344,668.75	6/1/2038 400,000.00	54,000.00	6,785,000.00	436,680.00	7,221,680.00			
				0.00	3,307.50	9/1/2038 0.00	279,825.00			12/1/2038 46,000.00		0.00	329,132.50	329,132.50		7,550,812.50	
				270,000.00	3,307.50	3/1/2039 4,205,000.00	279,825.00			6/1/2039 400,000.00	46,000.00	4,875,000.00	329,132.50	5,204,132.50			
				9/1/2039		211,493.75				12/1/2039 38,000.00		0.00	249,493.75	249,493.75		5,453,626.25	
				3/1/2040		4,265,000.00	211,493.75			6/1/2040 400,000.00	38,000.00	4,665,000.00	249,493.75	4,914,493.75			
				9/1/2040		142,187.50				12/1/2040 30,000.00		0.00	172,187.50	172,187.50		5,086,681.25	
				3/1/2041		4,320,000.00	142,187.50			6/1/2041 300,000.00	30,000.00	4,620,000.00	172,187.50	4,792,187.50			
				9/1/2041		71,987.50				12/1/2041 24,000.00		0.00	95,987.50	95,987.50		4,888,175.00	
				3/1/2042		4,430,000.00	71,987.50			6/1/2042 300,000.00	24,000.00	4,730,000.00	95,987.50	4,825,987.50			
				12/1/2042		18,000.00				12/1/2043 0.00		0.00	18,000.00				
				6/1/2043		18,000.00				6/1/2043 300,000.00	18,000.00	300,000.00	18,000.00				
				12/1/2043		12,000.00				12/1/2043 0.00		0.00	12,000.00				
				6/1/2044		300,000.00				6/1/2044 12,000.00		300,000.00	12,000.00				
				12/1/2044		6,000.00				12/1/2044 0.00		0.00	6,000.00				
				6/1/2045		300,000.00	6,000.00			6/1/2045 300,000.00	6,000.00	300,000.00	6,000.00				
Totals	5,925,000.00	962,022.50	8,340,000.00	1,054,457.50	4,550,000.00	735,353.75	19,880,000.00	4,419,477.50	68,315,000.00	19,673,903.23	424,000.00	3,413.00	114,934,000.00	30,177,909.42	144,139,909.42	144,235,896.92	