

**2026
Adopted
Budget**

2026 Adopted Budget
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CALUMET COUNTY 2026 BUDGET SUMMARY

For the Year Ended December 31,

		2025 Projected Actuals				2026 Adopted Budget				
Actuals		Expenditures	Revenues	2025 Tax Levy	Balance 12/31/2025	Expenditures	Revenues	2026 Tax Levy	Balance 12/31/2026	
Balance 1/1/2025										
Governmental Funds										
100	General Fund	16,305,475	25,717,384	8,407,991	14,647,845	13,643,928	27,274,509	9,028,454	15,324,974	10,722,847
202	Home Nursing	-	3,236,528	2,937,044	-	(299,484)	3,654,889	3,551,320	-	(403,053)
203	Human Services	883,092	19,559,188	14,268,572	5,147,922	740,398	20,586,822	15,155,473	5,025,922	334,971
204	Opioid Abatement	548,087	116,450	93,234	-	524,871	127,444	113,301	-	510,728
210	County Trunk Highway	1,516,293	2,707,479	1,858,987	669,655	1,337,456	3,234,592	2,117,957	916,635	1,137,456
211	Dog License Fund	1,000	17,469	17,469	-	1,000	16,774	16,774	-	1,000
803	UW Extension Projects	(1,841)	5,736	68,736	-	61,159	20,000	20,000	-	61,159
215	Jail Maintenance	195,117	-	24,000	-	219,117	-	32,000	-	251,117
216	Land Records	27,927	312,274	116,796	199,118	31,567	388,648	108,000	280,648	31,567
222	ARPA	-	-	-	-	-	-	-	-	-
231	Micro Loan Fund	100,868	-	-	-	100,868	-	-	-	100,868
302	Debt Service Fund	1	3,002,581	-	3,002,581	1	2,883,781	-	2,883,781	1
420	County Sales Tax Fund	7,056,210	6,379,826	6,400,000	-	7,076,384	7,532,592	6,500,000	-	6,043,792
		26,632,229	61,054,915	34,192,830	23,667,121	23,437,265	65,720,050	36,643,279	24,431,960	18,792,453
Proprietary Fund										
650	County Highway Operations	10,533,007	7,535,890	7,957,744	-	10,954,861	9,017,545	9,353,460	-	11,290,776
Total of All Funds		37,165,236	68,590,805	42,150,574	23,667,121	34,392,126	74,737,595	45,996,738	24,431,960	30,083,229

	General County				Special Education		
2023 Operational Tax Levy	20,122,272	RATE	0.00315		1,955,584	RATE	0.00077
2023 Debt Service Tax Levy	3,010,431	RATE	0.00047		-	RATE	0.00000
2023 Tax Levy	23,132,703	RATE	0.00363		1,955,584	RATE	0.00077
2024 Operational Tax Levy	20,664,540	RATE	0.00306		2,052,934	RATE	0.00075
2024 Debt Service Tax Levy	3,002,581	RATE	0.00044		-	RATE	0.00000
2024 Tax Levy	23,667,121	RATE	0.00350		2,052,934	RATE	0.00075
2025 Operational Tax Levy	21,548,179	RATE	0.00294		2,162,090	RATE	0.00073
2025 Debt Service Tax Levy	2,883,781	RATE	0.00039		-	RATE	0.00000
2025 Tax Levy	24,431,960	RATE	0.00333	(2026 BUDGET)	2,162,090	RATE	0.00073 (2026 BUDGET)

CALUMET COUNTY
TAX LEVIES AND TAX RATES
(Excludes CCDEB Levy)

YEAR	OPERATING		DEBT SERVICE		TOTAL		EQUALIZED VALUE
	LEVY	RATE	LEVY	RATE	LEVY	RATE	
2004	10,913,320	4.41	820,363	0.33	11,733,683	4.74	2,475,878,300
2005	11,349,294	4.21	882,188	0.33	12,231,482	4.54	2,693,321,500
2006	11,831,092	4.07	949,947	0.33	12,781,039	4.40	2,906,280,000
2007	12,329,667	4.05	1,003,755	0.33	13,333,422	4.38	3,041,683,000
2008	12,643,940	4.02	1,270,575	0.40	13,914,515	4.43	3,143,356,300
2009	13,102,737	4.10	1,280,983	0.40	15,197,267	4.76	3,193,101,400
2010	14,327,248	4.48	910,088	0.28	16,010,183	5.01	3,195,681,600
2011	14,574,109	4.42	1,314,565	0.40	16,697,408	5.07	3,293,874,600
2012	14,899,337	4.63	1,015,078	0.32	16,876,455	5.25	3,214,755,900
2013	14,903,127	4.58	1,334,426	0.41	17,072,039	5.25	3,251,962,900
2014	14,915,881	4.48	1,666,873	0.50	17,485,841	5.25	3,330,760,800
2015	14,959,222	4.35	1,810,511	0.53	17,689,890	5.14	3,441,535,700
2016	15,041,013	4.27	2,475,567	0.70	18,478,206	5.24	3,525,140,300
2017	16,847,226	4.55	2,528,136	0.68	20,282,826	5.48	3,701,027,500
2018	17,757,277	4.55	2,657,005	0.68	21,174,475	5.43	3,900,630,100
2019	18,096,128	4.37	3,164,735	0.76	22,219,150	5.37	4,137,820,401
2020	18,394,676	4.21	3,001,491	0.69	21,396,167	4.90	4,365,853,302
2021	18,740,668	3.98	3,101,237	0.66	21,841,905	4.63	4,713,654,802
2022	19,246,622	3.52	3,160,281	0.58	22,406,903	4.10	5,467,633,402
2023	20,122,272	3.15	3,010,431	0.47	23,132,703	3.63	6,378,709,502
2024	20,664,540	3.06	3,002,581	0.44	23,667,121	3.50	6,757,378,102
2025	21,548,178	2.94	2,883,782	0.39	24,431,960	3.33	7,337,354,702

**CALUMET COUNTY
TAX LEVIES AND TAX RATES
CCDEB TAX LEVY**

YEAR	CCDEB LEVY		EQUALIZED VALUE	CCDEB EQUALIZED VALUE
	LEVY	RATE		
2004	713,684	N/A	2,475,878,300	N/A
2005	744,577	N/A	2,693,321,500	N/A
2006	1,037,772	N/A	2,906,280,000	N/A
2007	906,331	N/A	3,041,683,000	N/A
2008	795,645	N/A	3,143,356,300	N/A
2009	813,547	N/A	3,193,101,400	N/A
2010	772,847	N/A	3,195,681,600	N/A
2011	808,734	N/A	3,293,874,600	N/A
2012	962,040	N/A	3,214,755,900	N/A
2013	834,486	N/A	3,251,962,900	N/A
2014	903,087	0.61	3,330,760,800	1,470,287,464
2015	920,157	0.61	3,441,535,700	1,500,222,152
2016	961,626	0.63	3,525,140,300	1,522,627,439
2017	907,464	0.58	3,701,027,500	1,576,291,380
2018	760,193	0.46	3,900,630,100	1,638,950,690
2019	958,287	0.56	4,137,820,401	1,714,924,707
2020	1,094,385	0.60	4,365,853,302	1,812,527,769
2021	1,129,800	0.58	4,713,654,802	1,936,649,548
2022	1,328,414	0.58	5,467,633,402	2,278,722,916
2023	1,955,584	0.77	6,378,709,502	2,525,496,446
2024	2,052,934	0.75	6,757,378,102	2,719,270,634
2025	2,162,090	0.73	7,337,354,702	2,949,536,276

The School District equalized value prior to 2014 is not available

CALUMET COUNTY
COMPARISON OF CHANGE IN EQUALIZED VALUE (TID OUT)
2025 AND 2024

	2025 Equalized Value	2024 Equalized Value	CHANGE	
			AMOUNT	PERCENT
TOWNS				
BRILLION	214,747,200	203,087,200	11,660,000	5.74%
BROTHERTOWN	262,674,800	240,423,500	22,251,300	9.26%
CHARLESTOWN	115,846,700	102,170,500	13,676,200	13.39%
CHILTON	191,220,900	171,217,400	20,003,500	11.68%
NEW HOLSTEIN	234,537,900	211,649,600	22,888,300	10.81%
RANTOUL	134,159,000	121,343,100	12,815,900	10.56%
STOCKBRIDGE	325,081,000	302,732,500	22,348,500	7.38%
WOODVILLE	151,879,000	144,791,200	7,087,800	4.90%
TOTAL TOWNS	1,630,146,500	1,497,415,000	132,731,500	8.86%
VILLAGES				
HARRISON	2,005,530,400	1,856,097,700	149,432,700	8.05%
HILBERT	118,914,700	108,926,400	9,988,300	9.17%
POTTER	24,936,700	23,465,100	1,471,600	6.27%
SHERWOOD	550,463,200	513,967,000	36,496,200	7.10%
STOCKBRIDGE	128,948,100	122,421,100	6,527,000	5.33%
TOTAL VILLAGES	2,828,793,100	2,624,877,300	203,915,800	7.77%
CITIES				
APPLETON	1,329,721,600	1,226,208,600	103,513,000	8.44%
BRILLION	336,589,701	312,179,201	24,410,500	7.82%
CHILTON	409,700,300	383,055,600	26,644,700	6.96%
KAUKAUNA	86,900	47,900	39,000	81.42%
KIEL	40,151,000	38,951,300	1,199,700	3.08%
MENASHA	457,667,000	397,230,600	60,436,400	15.21%
NEW HOLSTEIN	304,498,601	277,412,601	27,086,000	9.76%
TOTAL CITIES	2,878,415,102	2,635,085,802	243,329,300	9.23%
TOTAL ALL TAXING UNITS	7,337,354,702	6,757,378,102	579,976,600	8.58%

CALUMET COUNTY
COMPARISON OF COUNTY TAX APPORTIONMENT
2025 TAX LEVY AND 2024 TAX LEVY

	2025 Tax Levy	2024 Tax Levy	CHANGE		2025 COUNTY TAX RATE	2024 COUNTY TAX RATE
			AMOUNT	PERCENT		
TOWNS						
BRILLION	722,780	700,153	22,627	3.23%	\$ 3.37	\$ 3.45
BROTHERTOWN	859,759	832,844	26,915	3.23%	3.27	3.46
CHARLESTOWN	374,837	363,103	11,734	3.23%	3.24	3.55
CHILTON	625,632	606,047	19,585	3.23%	3.27	3.54
NEW HOLSTEIN	742,773	719,521	23,252	3.23%	3.17	3.40
RANTOUL	444,323	430,414	13,909	3.23%	3.31	3.55
STOCKBRIDGE	1,065,046	1,031,705	33,341	3.23%	3.28	3.41
WOODVILLE	512,549	496,504	16,045	3.23%	3.37	3.43
TOTAL TOWNS	5,347,700	5,180,291	167,409	3.23%	3.28	3.46
VILLAGES						
HARRISON	6,884,769	6,669,242	215,527	3.23%	3.43	3.59
HILBERT	399,178	386,682	12,496	3.23%	3.36	3.55
POTTER	84,407	81,765	2,642	3.23%	3.38	3.48
SHERWOOD	1,887,658	1,828,565	59,093	3.23%	3.43	3.56
STOCKBRIDGE	446,891	432,901	13,990	3.23%	3.47	3.54
TOTAL VILLAGES	9,702,902.98	9,399,155	303,748	3.23%	3.43	3.58
CITIES						
APPLETON	4,400,291	4,262,541	137,750	3.23%	3.31	3.48
BRILLION	1,092,694	1,058,487	34,207	3.23%	3.25	3.39
CHILTON	1,409,272	1,365,155	44,117	3.23%	3.44	3.56
KAUKAUNA	178	172	6	3.23%	2.04	3.59
KIEL	140,602	136,200	4,402	3.23%	3.50	3.50
MENASHA	1,347,798	1,305,605	42,193	3.23%	2.94	3.29
NEW HOLSTEIN	990,523	959,515	31,008	3.23%	3.25	3.46
TOTAL CITIES	9,381,357	9,087,675	293,682	3.23%	3.26	3.45
TOTAL ALL TAXING UNITS	24,431,960	23,667,121	764,839	3.23%	\$ 3.33	\$ 3.50

CALUMET COUNTY
COMPARISON OF CCDEB TAX APPORTIONMENT
2025 TAX LEVY AND 2024 TAX LEVY

	2025 Tax Levy	2024 Tax Levy	CHANGE		2025 COUNTY TAX RATE	2024 COUNTY TAX RATE
			AMOUNT	PERCENT		
TOWNS						
BRILLION	154,930	147,108	7,822	5.32%	\$ 0.72	\$ 0.72
BROTHERTOWN	185,199	175,849	9,350	5.32%	0.71	0.73
CHARLESTOWN	80,743	76,667	4,076	5.32%	0.70	0.75
CHILTON	134,766	127,962	6,804	5.32%	0.70	0.75
NEW HOLSTEIN	119,660	113,619	6,041	5.32%	0.51	0.54
RANTOUL	95,710	90,878	4,832	5.32%	0.71	0.75
STOCKBRIDGE	229,420	217,837	11,583	5.32%	0.71	0.72
WOODVILLE	61,602	58,492	3,110	5.32%	0.41	0.40
TOTAL TOWNS	1,062,030	1,008,412	53,618	5.32%		
VILLAGES						
HARRISON	80,445	76,384	4,061	5.32%	0.04	0.04
HILBERT	86,733	82,354	4,379	5.32%	0.73	0.76
POTTER	18,340	17,414	926	5.32%	0.74	0.74
SHERWOOD	15,248	14,478	770	5.32%	0.03	0.03
STOCKBRIDGE	97,100	92,198	4,902	5.32%	0.75	0.75
TOTAL VILLAGES	297,866	282,828	15,038	5.32%		
CITIES						
APPLETON	-	-	-	-	-	-
BRILLION	250,983	238,312	12,671	5.32%	0.75	0.91
CHILTON	323,698	307,356	16,342	5.32%	0.79	0.90
KAUKAUNA	-	-	-	-	-	-
KIEL	-	-	-	-	-	-
MENASHA	-	-	-	-	-	-
NEW HOLSTEIN	227,512	216,026	11,486	5.32%	0.75	0.78
TOTAL CITIES	802,194	761,694	40,500	5.32%		
TOTAL ALL TAXING UNITS	2,162,090	2,052,934	109,156	5.32%		

DEBT SERVICE BUDGET

**CALUMET COUNTY
DEBT SERVICE SCHEDULE**

YEAR	2015 G.O. PROMISSORY NOTE			2015 G.O. PROMISSORY NOTE			2018 G.O. PROMISSORY NOTE		
	PRIN.	INT.	TOTAL	PRIN.	INT.	TOTAL	PRIN.	INT.	TOTAL
2026	-	-	-	-	-	-	470,000	28,500	498,500
2027	-	-	-	-	-	-	480,000	14,400	494,400
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950,000	\$ 42,900	\$ 992,900

YEAR	2019 G.O. PROMISSORY NOTE			2020 G.O. PROMISSORY NOTE			2021 G.O. PROMISSORY NOTE		
	PRIN.	INT.	TOTAL	PRIN.	INT.	TOTAL	PRIN.	INT.	TOTAL
2026	630,000	415,788	1,045,788	820,000	263,994	1,083,994	200,000	55,500	255,500
2027	650,000	403,187	1,053,187	840,000	247,594	1,087,594	200,000	49,500	249,500
2028	1,180,000	390,188	1,570,188	845,000	230,794	1,075,794	200,000	43,500	243,500
2029	1,225,000	354,788	1,579,788	860,000	213,894	1,073,894	200,000	37,500	237,500
2030	1,250,000	318,038	1,568,038	890,000	196,694	1,086,694	200,000	33,500	233,500
2031	1,300,000	280,538	1,580,538	910,000	178,894	1,088,894	200,000	29,500	229,500
2032	1,325,000	241,538	1,566,538	940,000	167,519	1,107,519	200,000	27,200	227,200
2033	1,375,000	201,787	1,576,787	950,000	154,594	1,104,594	200,000	24,700	224,700
2034	1,415,000	160,537	1,575,537	970,000	140,344	1,110,344	200,000	22,000	222,000
2035	1,450,000	130,468	1,580,468	985,000	125,793	1,110,793	200,000	19,100	219,100
2036	1,500,000	99,656	1,599,656	985,000	109,787	1,094,787	200,000	16,000	216,000
2037	1,500,000	65,906	1,565,906	1,035,000	92,550	1,127,550	200,000	12,000	212,000
2038	1,275,000	30,281	1,305,281	1,320,000	74,437	1,394,437	200,000	8,000	208,000
2039	-	-	-	2,650,000	49,687	2,699,687	200,000	4,000	204,000
TOTALS	\$ 16,075,000	\$ 3,092,700	\$ 19,167,700	\$ 15,000,000	\$ 2,246,575	\$ 17,246,575	\$ 2,800,000	\$ 382,000	\$ 3,182,000

**CALUMET COUNTY
DEBT SERVICE SCHEDULE**

YEAR	TOTAL OUTSTANDING DEBT		
	PRIN.	INT.	TOTAL
2026	2,120,000	763,782	2,883,782
2027	2,170,000	714,681	2,884,681
2028	2,225,000	664,482	2,889,482
2029	2,285,000	606,182	2,891,182
2030	2,340,000	548,232	2,888,232
2031	2,410,000	488,932	2,898,932
2032	2,465,000	436,257	2,901,257
2033	2,525,000	381,081	2,906,081
2034	2,585,000	322,881	2,907,881
2035	2,635,000	275,361	2,910,361
2036	2,685,000	225,443	2,910,443
2037	2,735,000	170,456	2,905,456
2038	2,795,000	112,718	2,907,718
2039	2,850,000	53,687	2,903,687
TOTALS	\$ 34,825,000	\$ 5,764,175	\$ 40,589,175

CAPITAL OUTLAY BUDGET

Capital Improvement Program

The County created the 2026 - 2030 Capital Improvement Program (“Program”) to identify capital improvement projects to be funded in the 2026 Budget while categorizing future capital improvement projects and potential funding sources. The Five-Year Capital Improvement Program is the result of coordinated efforts of County departments. The Program will be revised each year as County management, County Board members, County departments, and funding agencies prioritize capital improvement projects based on factors:

1. The extent to which the proposed project is necessary to maintain existing service levels.
2. The effect each proposed project has on the social and economic prosperity of the County.
3. Any linkages to other proposed projects.
4. Anticipated funding sources in future years with a goal of minimizing the issuing of long-term debt.

**CALUMET COUNTY, WISCONSIN
 CAPITAL IMPROVEMENT PROJECT REQUESTS
 BUDGET YEAR: 2026 - 2030
 SUMMARY OF PROGRAM EXPENDITURES BY DEPARTMENT**

Department	2026 Cost	2027 Cost	2028 Cost	2029 Cost	2030 Cost	TOTAL Cost
Administration	47,000	50,000	-	-	-	97,000
Emergency Management	-	-	12,000	-	15,000	27,000
Highway	9,911,976	8,431,882	5,502,000	18,410,100	15,445,350	57,701,308
Information Technology	478,475	232,500	291,000	165,000	211,000	1,377,975
Land and Water Conservation	8,495	-	8,495	-	-	16,990
Maintenance	2,020,000	2,661,000	1,586,000	101,000	271,000	6,639,000
Parks	1,655,000	1,163,500	432,500	2,209,500	377,500	5,838,000
Planning	94,220	20,000	50,000	70,000	50,000	284,220
Sheriff	1,354,000	687,747	387,847	3,834,747	383,100	6,647,440
	\$ 15,569,166	\$ 13,246,629	\$ 8,269,842	\$ 24,790,347	\$ 16,752,950	\$ 78,628,933

CALUMET COUNTY, WISCONSIN
CAPITAL IMPROVEMENT PROJECT REQUESTS
BUDGET YEAR: 2026 - 2030
SUMMARY OF PROGRAM EXPENDITURES BY FUNDING SOURCE

Funding Source	2026 Cost	2027 Cost	2028 Cost	2029 Cost	2030 Cost	TOTAL Cost
Tax Levy						
Administration	47,000	50,000	-	-	-	97,000
Emergency Management	-	-	12,000	-	15,000	27,000
Information Technology	157,500	232,500	291,000	165,000	211,000	1,057,000
Land and Water Conservation	8,495	-	8,495	-	-	16,990
Maintenance	-	611,000	171,000	101,000	271,000	1,154,000
Parks	167,500	80,500	57,500	106,500	57,500	469,500
Planning	74,220	-	30,000	25,000	30,000	159,220
Sheriff	1,269,500	687,747	387,847	434,747	383,100	3,162,940
Subtotal	<u>1,724,215</u>	<u>1,661,747</u>	<u>957,842</u>	<u>832,247</u>	<u>967,600</u>	<u>6,143,650</u>
Sales Tax						
Highway	4,087,117	5,176,318	4,239,036	15,425,100	12,445,350	41,372,921
Information Technology	320,975	-	-	-	-	320,975
Maintenance	2,020,000	2,050,000	1,415,000	-	-	5,485,000
Parks	1,020,000	840,500	275,000	1,003,000	285,000	3,423,500
Sheriff	84,500	-	-	3,400,000	-	3,484,500
Subtotal	<u>7,532,592</u>	<u>8,066,818</u>	<u>5,929,036</u>	<u>19,828,100</u>	<u>12,730,350</u>	<u>54,086,896</u>
State Aids						
Highway	588,438	577,082	137,964	-	-	1,303,484
Parks	407,500	192,500	100,000	1,100,000	35,000	1,835,000
Planning	20,000	20,000	20,000	45,000	20,000	125,000
Subtotal	<u>1,015,938</u>	<u>789,582</u>	<u>257,964</u>	<u>1,145,000</u>	<u>55,000</u>	<u>3,263,484</u>
Federal Aids						
Highway	3,194,220	-	-	-	-	3,194,220
Subtotal	<u>3,194,220</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,194,220</u>
Machinery Operations						
Highway	625,000	1,247,000	950,000	985,000	500,000	4,307,000
Other						
Highway	1,417,201	1,431,482	175,000	2,000,000	2,500,000	7,523,683
Parks	60,000	50,000	-	-	-	110,000
Subtotal	<u>1,477,201</u>	<u>1,481,482</u>	<u>175,000</u>	<u>2,000,000</u>	<u>2,500,000</u>	<u>7,633,683</u>
	<u>\$ 15,569,166</u>	<u>\$ 13,246,629</u>	<u>\$ 8,269,842</u>	<u>\$ 24,790,347</u>	<u>\$ 16,752,950</u>	<u>\$ 78,628,933</u>

CALUMET COUNTY
CAPITAL IMPROVEMENT PROJECTS
BUDGET YEAR: 2026 - 2030

<u>ITEM DESCRIPTION</u>	<u>NARRATIVE JUSTIFICATION</u>	<u>2026 Cost</u>	<u>2027 Cost</u>	<u>2028 Cost</u>	<u>2029 Cost</u>	<u>2030 Cost</u>	<u>TOTAL Cost</u>	<u>FUNDING SOURCE</u>
FUNDING OPTIONS: TAX LEVY, SALES TAX (ST), STATE AIDS (SA), FEDERAL AIDS (FA), GENERAL OBLIGATION BONDS (GOB), OTHER								
Department: Administration								
Conference Room Update	Tables for Conference Room 015	14,000	-	-	-	-	14,000	Tax Levy
Conference Room Update	Tables and Chairs for Room 025	-	50,000	-	-	-	50,000	Tax Levy
County Board Room Upgrades	Perimeter seating and tables	33,000	-	-	-	-	33,000	Tax Levy
Total		47,000	50,000	-	-	-	97,000	
Departmental Summary		47,000	50,000	-	-	-	97,000	Tax Levy
		-	-	-	-	-	-	ST
		-	-	-	-	-	-	SA
		-	-	-	-	-	-	FA
		-	-	-	-	-	-	GOB
		-	-	-	-	-	-	Other
		47,000	50,000	-	-	-	97,000	Total

**CALUMET COUNTY
CAPITAL IMPROVEMENT PROJECTS
BUDGET YEAR: 2026 - 2030**

<u>ITEM DESCRIPTION</u>	<u>NARRATIVE JUSTIFICATION</u>	<u>2026 Cost</u>	<u>2027 Cost</u>	<u>2028 Cost</u>	<u>2029 Cost</u>	<u>2030 Cost</u>	<u>TOTAL Cost</u>	<u>FUNDING SOURCE</u>
FUNDING OPTIONS: TAX LEVY, SALES TAX (ST), STATE AIDS (SA), FEDERAL AIDS (FA), GENERAL OBLIGATION BONDS (GOB), OTHER								
Department: Emergency Management								
WISCOM Consolette for Dispatch Center	Future (permanent) WISCOM use with a new 800mhz system once completed by the state.	-	-	12,000	-	-	12,000	Tax Levy
Replace cache of VTAC-36 (dedicated) portable radios (12)	The existing 12 portable Hytera radios and mobile repeater (ea. w/ spare battery) were purchased with ARPA funding in 2022. They should have a 8 year operational capability. The VTAC-36 repeater is valued at approximately \$7,000 with each of the 12 radios/spare batteries at \$650.	-	-	-	-	15,000	15,000	Tax Levy
Total		-	-	12,000	-	15,000	27,000	
Departmental Summary		-	-	12,000	-	15,000	27,000	Tax Levy
		-	-	-	-	-	-	ST
		-	-	-	-	-	-	SA
		-	-	-	-	-	-	FA
		-	-	-	-	-	-	GOB
		-	-	-	-	-	-	Other
		-	-	12,000	-	15,000	27,000	Total

**CALUMET COUNTY
CAPITAL IMPROVEMENT PROJECTS
BUDGET YEAR: 2026 - 2030**

<u>CTH/ UNIT</u>	<u>ITEM DESCRIPTION</u>	<u>NARRATIVE JUSTIFICATION</u>	2026 <u>Cost</u>	2027 <u>Cost</u>	2028 <u>Cost</u>	2029 <u>Cost</u>	2030 <u>Cost</u>	TOTAL <u>Cost</u>	FUNDING <u>SOURCE</u>
FUNDING OPTIONS: TAX LEVY, SALES TAX (ST), MACHINERY OPERATIONS (OPERATIONS), STATE AND FEDERAL AIDS (SA), GENERAL OBLIGATION BONDS (GOB), OTHER									
Department: Highway									
AP	Plank Rd to Coop	Reconstruction w/Appleton-Harrison	-	-	-	-	7,620,350	7,620,350	ST
		Appleton-Harrison	-	-	-	-	2,500,000	2,500,000	Other
AP	Plank Rd to Coop	Design costs w/Appleton-Harrison	-	-	532,000	-	-	532,000	ST
		Appleton-Harrison	-	-	175,000	-	-	175,000	Other
B	STH 32/57 - STH 55	Pulverize Binder & Surface (4.82 miles)	798,555	-	-	-	-	798,555	ST
		Federal Aid	3,194,220	-	-	-	-	3,194,220	FA
D	CTH KK to USH 10	Pulverize, Binder & Surface (1.96 miles)	710,000	-	-	-	-	710,000	ST
E	Union St. to Lake Winnebago	Pulverize Binder & Surface (1.45 miles)	-	700,000	-	-	-	700,000	ST
E	New St. to Union St.	Full Reconstruction	-	898,500	-	-	-	898,500	ST
		Village of Stockbrige	-	1,066,482	-	-	-	1,066,482	Other
G	CTH HHH to CTH H	Pulverize, Binder & Surface (1.15 miles)	-	-	-	500,000	-	500,000	ST
HH	Within the City Limits in Kiel to CTH A	Pulverize, Binder & Surface (3.81 miles)	761,562	-	-	-	-	761,562	ST
		CHIP-D Funding	588,438	-	-	-	-	588,438	SA
HH	Dorn Rd. to CTH A	Pulverize, Binder and Surface (1.95 miles)	-	-	660,000	-	-	660,000	ST
HR	STH 32/57 to USH 10	Pulverize, Binder and Surface (2.90 miles)	-	672,918	-	-	-	672,918	ST
		CHIP-S Funding	-	577,082	-	-	-	577,082	SA
K	STH 32/57 to Long Lake Rd.	Pulverize Binder & Surface (4 miles)	-	-	-	-	1,500,000	1,500,000	ST
J	Trimborne to Sheboygan Road	Pulverize, Binder & Surface (3.5 miles)	-	-	-	800,000	-	800,000	ST
KK	Design from CTH N to just east of State Park Rd.	Design Costs w/Village of Buchanan & Harrison	-	949,900	-	-	-	949,900	ST
		Buchanan & Harrison	-	140,000	-	-	-	140,000	Other
KK	CTH N to just North of State Park Rd.	Reconstruction Project w/Roadway & Trails	-	-	-	13,570,100	-	13,570,100	ST
		Town of Buchanan & Village of Harrison	-	-	-	2,000,000	-	2,000,000	Other
M	STH 114/55 to Kessler Rd	Pulverize Binder & Surface .8 miles	947,000	-	-	-	-	947,000	ST
		Village of Sherwood	1,092,201	-	-	-	-	1,092,201	Other
M	Kesler Rd. to USH 10	Pulverize, Binder and Surface (2.51 miles)	-	-	-	-	1,020,000	1,020,000	ST
N	STH "114" to USH "10"	Pulverize, Binder & Surface (1.23 miles)	-	-	212,036	-	-	212,036	ST
		CHIP Funding	-	-	137,964	-	-	137,964	SA
PP	USH "10 to Mancal Road	Pulverize, Binder and Surface (4.08 miles)	-	-	1,750,000	-	-	1,750,000	ST
Q	CTH A to Dorn Raod	Pulverize, Binder & Surface (2 miles)	325,000	-	-	-	-	325,000	ST
		Sheboygan County	325,000	-	-	-	-	325,000	Other
Y	Irish Rd. to CTH E	Pulverize, Binder & Surface (4.12 miles)	-	-	-	-	1,750,000	1,750,000	ST
Various	Culvert Replacements for Paving	For Future Paving Projects CTH HR and PP	230,000	230,000	260,000	230,000	230,000	1,180,000	ST
Various	Pipe Lining	Pipe Lining Construction	-	225,000	125,000	125,000	125,000	600,000	ST
		Village of Potter	-	225,000	-	-	-	225,000	Other
Various	Pavement Improvements CTH BB - (Pavement Improvement Methods -CTH BB - Chip Seal		300,000	200,000	200,000	200,000	200,000	1,100,000	ST

CALUMET COUNTY
CAPITAL IMPROVEMENT PROJECTS
BUDGET YEAR: 2026 - 2030

<u>CTH/ UNIT</u>	<u>ITEM DESCRIPTION</u>	<u>NARRATIVE JUSTIFICATION</u>	<u>2026 Cost</u>	<u>2027 Cost</u>	<u>2028 Cost</u>	<u>2029 Cost</u>	<u>2030 Cost</u>	<u>TOTAL Cost</u>	<u>FUNDING SOURCE</u>
FUNDING OPTIONS: TAX LEVY, SALES TAX (ST), MACHINERY OPERATIONS (OPERATIONS), STATE AND FEDERAL AIDS (SA), GENERAL OBLIGATION BONDS (GOB), OTHER									
Department: Highway									
<u>Buildings</u>									
Chilton	Construct Cold Storage Building Chilton Lot (150'x80')	Increased equipment storage	-	1,300,000	-	-	-	1,300,000	ST
Chilton	Traftech equipment/signroom build	Traftech equipment/signroom build	15,000	-	-	-	-	15,000	ST
Chilton	c	Pave west lot	-	-	500,000	-	-	500,000	ST
<u>Equipment</u>									
49	Quad Axle Truck	Replace unit 49, 17 years old / Reliability Concerns-EOL	525,000	-	-	-	-	525,000	Operations
75	Tractor & Ditch Mower	Replace unit 75, 21 years old / Reliability - EOL	-	145,000	-	-	-	145,000	Operations
71	Skid Steer	Replace unit 71 (tractor), 16 years old / Equipment upgrade	-	75,000	-	-	-	75,000	Operations
Update	Power Rake (for skid steer)	Replace Brillion Seeder/Aerator, 20+ years old / EOL	-	12,000	-	-	-	12,000	Operations
145	Hydroseeder	Replace unit 145, 16 years old / Equipment upgrade	60,000	-	-	-	-	60,000	Operations
Update	1 - ton truck box/hoist	Replace box/hoist/liftgate on 1-ton truck - Equipment upgrade	30,000	-	-	-	-	30,000	Operations
New	Compactor	Additional tool for mini-excavator (2 person to 1 person oper.)	10,000	-	-	-	-	10,000	Operations
New	V-Box Slide in Super Combo	Additional funds for slide in. \$105,000 2025 carryover	-	105,000	-	-	-	105,000	Operations
547/1874	Brush Mower	Replace units 574 & 1874, 23 years old / Equipment upgrade	-	10,000	-	-	-	10,000	Operations
19	1 - ton truck	Replace unit 19, 23 years old / EOL	-	75,000	-	-	-	75,000	Operations
35	1 - ton truck	Replace unit 35, 19 years old / EOL	-	150,000	-	-	-	150,000	Operations
33	1 - ton truck	Replace unit 33, 20 years old / EOL	-	150,000	-	-	-	150,000	Operations
44	Quad Axle Truck	Replace unit 44, 18 years old / Reliability Concerns-EOL	-	525,000	-	-	-	525,000	Operations
80	Motorgrader	Replace unit 80, 33 years old / EOL	-	-	600,000	-	-	600,000	Operations
74	Tractor - Ditch Mower	Replace unit 74, 23 years old / Reliability - EOL	-	-	150,000	-	-	150,000	Operations
61	Frontend loader	Replace unit 61, 21 years old / EOL	-	-	200,000	-	-	200,000	Operations
New	HMA Paver (purchase used)	Addition to fleet to meet local demand	-	-	-	250,000	-	250,000	Operations
New	Vibratory Compactor (2)(purchase used)	Addition to fleet to meet local demand	-	-	-	250,000	-	250,000	Operations
87	Self-propelled pavement saw	Replace unit 87, 13 years old / EOL	-	-	-	60,000	-	60,000	Operations
42	Quad Axle Truck	Replace unit 42, 18 years old / Reliability Concerns-EOL	-	-	-	425,000	-	425,000	Operations
45	Quad Axle Truck	Replace unit 45, 19 years old / Reliability Concerns-EOL	-	-	-	-	425,000	425,000	Operations
58	Skid Steer	Replace unit 58, 10 years old / Equipment upgrade	-	-	-	-	75,000	75,000	Operations
Total			9,911,976	8,431,882	5,502,000	18,410,100	15,445,350	57,701,308	
Departmental Summary									
			-	-	-	-	-	-	Tax Levy
			4,087,117	5,176,318	4,239,036	15,425,100	12,445,350	41,372,921	ST

**CALUMET COUNTY
CAPITAL IMPROVEMENT PROJECTS
BUDGET YEAR: 2026 - 2030**

<u>CTH/ UNIT</u>	<u>ITEM DESCRIPTION</u>	<u>NARRATIVE JUSTIFICATION</u>	<u>2026 Cost</u>	<u>2027 Cost</u>	<u>2028 Cost</u>	<u>2029 Cost</u>	<u>2030 Cost</u>	<u>TOTAL Cost</u>	<u>FUNDING SOURCE</u>
FUNDING OPTIONS: TAX LEVY, SALES TAX (ST), MACHINERY OPERATIONS (OPERATIONS), STATE AND FEDERAL AIDS (SA), GENERAL OBLIGATION BONDS (GOB), OTHER									
Department: Highway									
			588,438	577,082	137,964	-	-	1,303,484	SA
			3,194,220	-	-	-	-	3,194,220	FA
			625,000	1,247,000	950,000	985,000	500,000	4,307,000	Operations
			-	-	-	-	-	-	GOB
			<u>1,417,201</u>	<u>1,431,482</u>	<u>175,000</u>	<u>2,000,000</u>	<u>2,500,000</u>	<u>7,523,683</u>	Other
			<u>9,911,976</u>	<u>8,431,882</u>	<u>5,502,000</u>	<u>18,410,100</u>	<u>15,445,350</u>	<u>57,701,308</u>	Total

**CALUMET COUNTY
CAPITAL IMPROVEMENT PROJECTS
BUDGET YEAR: 2026 - 2030**

<u>ITEM DESCRIPTION</u>	<u>NARRATIVE JUSTIFICATION</u>	<u>2026 Cost</u>	<u>2027 Cost</u>	<u>2028 Cost</u>	<u>2029 Cost</u>	<u>2030 Cost</u>	<u>TOTAL Cost</u>	<u>FUNDING SOURCE</u>
FUNDING OPTIONS: TAX LEVY, SALES TAX (ST), STATE AIDS (SA), FEDERAL AIDS (FA), GENERAL OBLIGATION BONDS (GOB), OTHER								
Department: Information Technology								
NETWORK OPERATIONS	Replacement of network switch gear that was installed with phone sytem in 2017. Phase 1 of 3	20,000		-	-	-	20,000	Tax Levy
NETWORK OPERATIONS	Replacement of routers that support our Internet Service.	-	-	-	-	30,000	30,000	Tax Levy
NETWORK OPERATIONS	Firewall Replacements	-	60,000	-	-	-	60,000	Tax Levy
NETWORK OPERATIONS	Virtual Server Host Replacements	-	-	-	-	100,000	100,000	Tax Levy
NETWORK OPERATIONS	Courthouse Domain Controller Replacement	-	7,500	-	-	-	7,500	Tax Levy
NETWORK OPERATIONS	Wireless Access Point Replacements for Jail and Courthouse	115,000	-	-	-	-	115,000	Tax Levy
NETWORK OPERATIONS	Core Network Switch Replacement	-	-	-	135,000	-	135,000	Tax Levy
NETWORK OPERATIONS	County Park Server	7,500	-	-	-	-	7,500	Tax Levy
NETWORK OPERATIONS	HS Appleton Server	7,500	-	-	-	-	7,500	Tax Levy
NETWORK OPERATIONS	Highway Department Server	7,500	-	-	-	-	7,500	Tax Levy
PHONE SYSTEM - (VOIP)	Replacement of Phone system Servers	-	-	-	30,000	-	30,000	Tax Levy
PHONE SYSTEM - (VOIP)	Replacement of Phone system Routers	-	-	-	-	65,000	65,000	Tax Levy
DOCUMENT IMAGING	Replace document image storage servers that have reached end of support.	-	5,000	-	-	-	5,000	Tax Levy
NETWORK STORAGE	Enterprise SAN Replacement	-	125,000	-	-	-	125,000	Tax Levy
NETWORK STORAGE	Enterprise SAN Fiber Switch Replacements	-	35,000	-	-	-	35,000	Tax Levy
NETWORK STORAGE	Network backup appliance replacement. We have three of these at different locations.	-	-	16,000	-	16,000	32,000	Tax Levy
JAIL & COURTHOUSE CAMERA SYSTEM	Replace cameras that were installed as part of the Jail construction in 2021	-	-	275,000	-	-	275,000	Tax Levy
JAIL & COURTHOUSE CAMERA SYSTEM	Replace camera system servers. These are used for camera access and storage of recordings.	320,975	-	-	-	-	320,975	ST
Total		478,475	232,500	291,000	165,000	211,000	1,377,975	
Departmental Summary		157,500	232,500	291,000	165,000	211,000	1,057,000	Tax Levy
		320,975	-	-	-	-	320,975	ST
		-	-	-	-	-	-	SA
		-	-	-	-	-	-	FA
		-	-	-	-	-	-	GOB
		-	-	-	-	-	-	Other
		478,475	232,500	291,000	165,000	211,000	1,377,975	Total

**CALUMET COUNTY
CAPITAL IMPROVEMENT PROJECTS
BUDGET YEAR: 2026 - 2030**

<u>ITEM DESCRIPTION</u>	<u>NARRATIVE JUSTIFICATION</u>	<u>2026 Cost</u>	<u>2027 Cost</u>	<u>2028 Cost</u>	<u>2029 Cost</u>	<u>2030 Cost</u>	<u>TOTAL Cost</u>	<u>FUNDING SOURCE</u>
FUNDING OPTIONS: TAX LEVY, SALES TAX (ST), STATE AIDS (SA), FEDERAL AIDS (FA), GENERAL OBLIGATION BONDS (GOB), OTHER								
Department: Land and Water Conservation								
Carlson Survey Grade GPS Unit	Replacement of existing equipment from 2019. Price is \$9995 but we receive a \$1500 credit for trade in of old equipment. Older equipment has become glitchy and software is becoming out of date.	8,495					8,495	Tax Levy
Carlson Survey Grade GPS Unit	Replacement of existing equipment from 2021. Price is \$9995 but we receive a \$1500 credit for trade in of old equipment. Older equipment has become glitchy and software is becoming out of date.			8,495			8,495	Tax Levy
Total		8,495	-	8,495	-	-	16,990	
Departmental Summary		8,495	-	8,495	-	-	16,990	Tax Levy
		-	-	-	-	-	-	ST
		-	-	-	-	-	-	SA
		-	-	-	-	-	-	FA
		-	-	-	-	-	-	GOB
		-	-	-	-	-	-	Other
		8,495	-	8,495	-	-	16,990	Total

CALUMET COUNTY
CAPITAL IMPROVEMENT PROJECTS
BUDGET YEAR: 2026 - 2030

<u>ITEM DESCRIPTION</u>	<u>NARRATIVE JUSTIFICATION</u>	<u>2026 Cost</u>	<u>2027 Cost</u>	<u>2028 Cost</u>	<u>2029 Cost</u>	<u>2030 Cost</u>	<u>TOTAL Cost</u>	<u>FUNDING SOURCE</u>
FUNDING OPTIONS: TAX LEVY, SALES TAX (ST), STATE AIDS (SA), FEDERAL AIDS (FA), GENERAL OBLIGATION BONDS (GOB), OTHER								
Department: Maintenance								
ROOF '76 ADDITION	Replace roof due to age	-	160,000	-	-	-	160,000	Tax Levy
CARPET REPLACEMENT	Replace worn carpet due to age	-	20,000	20,000	-	30,000	70,000	Tax Levy
COURTHOUSE EXTERIOR	Tuck point repair	-	40,000	-	20,000	20,000	80,000	Tax Levy
FLOORING	Flooring	-	20,000	-	-	30,000	50,000	Tax Levy
HVAC UPDATES	HVAC updates and graphics	-	-	115,000	-	-	115,000	ST
Parking lot	Paint and Chip Seal parking lot	-	30,000	-	-	-	30,000	Tax Levy
Building update	Shop garage door replacements	-	-	10,000	-	-	10,000	Tax Levy
Fire alarm	Fire Alarm upgrade	-	-	300,000	-	-	300,000	ST
Electrical update	Update Electrical panels	-	16,000	6,000	6,000	6,000	34,000	Tax Levy
Building	Remodel bathrooms	-	120,000	120,000	-	150,000	390,000	Tax Levy
HVAC	Negative air observation	-	60,000	-	-	-	60,000	Tax Levy
Building Update	Paint and update surfaces	-	-	15,000	15,000	15,000	45,000	Tax Levy
Building Update	Signage	-	-	-	-	10,000	10,000	Tax Levy
Building Update	Add 3 Camera on the east side of the court house	-	30,000	-	-	-	30,000	Tax Levy
Building Update	Paint genset tanks 1 & 2	-	50,000	-	-	-	50,000	Tax Levy
Vehicles	Replace truck with another used vehicle	-	15,000	-	-	-	15,000	Tax Levy
Building Update	Replace exterior doors	-	-	-	60,000	-	60,000	Tax Levy
Building Update	Blinds on second floor (1912 part of the building)	-	-	-	-	-	-	
Equipment	Upgrade scissors lift	-	-	-	-	10,000	10,000	Tax Levy
Building Update	Replace cast iron piping	-	50,000	-	-	-	50,000	Tax Levy
Appleton Office improvements	Upgrade sign, minor interior updates, HVAC relay	-	50,000	-	-	-	50,000	ST
Add additional 20k for doors	Add additional funding for doors controls at Highway	20,000	-	-	-	-	20,000	ST
Phase 2 - Second Floor Courthouse Remodel	3 Phases - Plan, specs, lobby, overflows, misc improvments	2,000,000	2,000,000	1,000,000	-	-	5,000,000	ST
Total		2,020,000	2,661,000	1,586,000	101,000	271,000	6,639,000	
Departmental Summary		-	611,000	171,000	101,000	271,000	1,154,000	Tax Levy
		2,020,000	2,050,000	1,415,000	-	-	5,485,000	ST
		-	-	-	-	-	-	SA
		-	-	-	-	-	-	FA
		-	-	-	-	-	-	GOB
		-	-	-	-	-	-	Other
		2,020,000	2,661,000	1,586,000	101,000	271,000	6,639,000	Total

**CALUMET COUNTY
CAPITAL IMPROVEMENT PROJECTS
BUDGET YEAR: 2026 - 2030**

<u>ITEM DESCRIPTION</u>	<u>NARRATIVE JUSTIFICATION</u>	<u>2026 Cost</u>	<u>2027 Cost</u>	<u>2028 Cost</u>	<u>2029 Cost</u>	<u>2030 Cost</u>	<u>TOTAL Cost</u>	<u>FUNDING SOURCE</u>
FUNDING OPTIONS: TAX LEVY, SALES TAX (ST), STATE AIDS (SA), FEDERAL AIDS (FA), GENERAL OBLIGATION BONDS (GOB), OTHER								
Department: Parks								
CALUMET COUNTY PARK								
CAMPGROUND IMPRVMENTS	Add Water to Existing Campsites; This includes waterline and 5hp Pump	17,500	-	-	-	-	17,500	ST
CAMPGROUND IMPRVMENTS	Build Two Basic Campground Cabins	-	-	65,000	-	-	65,000	ST
Lodge Furnance and A/C	Replace original Lodge Rental Area Furnance & A/C (Age is 34 years old)	-	28,000	-	-	-	28,000	ST
Main Bathhouse Epoxy Floor Repair and Bathroom Partitions Replacement	Replace damaged epoxy flooring and bathroom partitions	25,000	-	-	-	-	25,000	ST
Lodge Epoxy Floor and Bathroom Partition Replacement	Replace damaged epoxy flooring and bathroom partitions	-	27,500	-	-	-	27,500	ST
Main Shop Furnance	Replaceme main shop furnance that is 28 years old	-	-	-	10,000	-	10,000	ST
SOLAR GRID	Install Solar Panels to Offset Electrical Cost	-	-	-	-	40,000	40,000	ST
		-	-	-	-	15,000	15,000	SA
BLACKTOP REPAIR	Repair Damaged Blacktop on the Main Road and Campground	30,000	-	-	40,000	-	70,000	ST
ROAD CULVERT REPLACEMENT	24" Road Culvert is failing on the main road	10,000	-	-	-	-	10,000	ST
TUBE HILL IMPRVMENTS	Tube Hill Reconstruction and Equipment	-	495,000	-	-	-	495,000	ST
REPLACE PIT TOILETS	Replace 60+ year old pit toilets that are non-ADA complaint	20,000	-	-	28,000	-	48,000	ST
REPLACE UPPER STORAGE	Replace three Upper Storage Buildings that were built in the 50's with One.	125,000	-	-	-	-	125,000	ST
PLAYGROUND	Replacement Playground Equipment at CCP	-	-	-	15,000	150,000	165,000	ST
TRAIL MAINTENANCE	Add gravel, signs and culverts on existing trails	7,500	-	7,500	-	7,500	22,500	Tax Levy
OPEN AIR SHELTER	Add Open Air Shelter to the Main Area with concrete path near the new pier	-	-	50,000	-	-	50,000	ST
LAND ACQUISITION	Expand park boundaries meeting future needs	-	-	150,000	-	75,000	225,000	ST
	(Remaining 3 acres of Shannon Property and Property to the north)	-	-	100,000	-	-	100,000	SA
LEDGEVIEW COUNTY PARK								
CAVE EXPANSION	Montgomery Cave Expansion Project	-	-	10,000	10,000	-	20,000	ST
TRAIL MAINTENANCE	Add Trail Screenings to ensure ADA complaint	6,000	6,000	-	6,000	-	18,000	Tax Levy

**CALUMET COUNTY
CAPITAL IMPROVEMENT PROJECTS
BUDGET YEAR: 2026 - 2030**

<u>ITEM DESCRIPTION</u>	<u>NARRATIVE JUSTIFICATION</u>	<u>2026 Cost</u>	<u>2027 Cost</u>	<u>2028 Cost</u>	<u>2029 Cost</u>	<u>2030 Cost</u>	<u>TOTAL Cost</u>	<u>FUNDING SOURCE</u>
FUNDING OPTIONS: TAX LEVY, SALES TAX (ST), STATE AIDS (SA), FEDERAL AIDS (FA), GENERAL OBLIGATION BONDS (GOB), OTHER								
Department: Parks								
MAPLE SYRUP REPLACMENT	Replace maple syrup building due to the age of existing building and the current building we cannot shut off to the public after hours. This creates a safety concern someone would do something to the syrup during production.	60,000	-	-	-	-	60,000	ST
	Friends Group	60,000	-	-	-	-	60,000	Other
PLAYGROUND	Elevated Playground	-	50,000	-	-	-	50,000	ST
		-	50,000	-	-	-	50,000	Other
STOCKBRIDGE BOAT HARBOR								
FISH CLEANING STATION	Add Fish Cleaning Station. The closest station on the eastshore of Lake Winnebago is in Pipe.	70,000	-	-	-	-	70,000	ST
		70,000	-	-	-	-	70,000	SA
LAUNCH PIERS	Four Launch Piers need to be replaced. The existing substructures are rotten. Replacement piers will be floating adjusting to the lake levels.	85,000	-	-	-	-	85,000	ST
		85,000	-	-	-	-	85,000	SA
REPLACE ROOF AND SOFFIT ON	Replace Bathroom Roof and Soffit	15,000	-	-	-	-	15,000	ST
		15,000	-	-	-	-	15,000	SA
SHELTER AND CAMPSITES	Add shelter and rehab existing camping sites	-	-	-	50,000	-	50,000	ST
		-	-	-	50,000	-	50,000	SA
PARKING LOT EXPANSION	Expand parking lot	12,500	-	-	-	-	12,500	ST
		12,500	-	-	-	-	12,500	SA
MAINTENANCE DREDGING	Harbor Survey shows roughly 13,000 cubic yards needs to be removed.	550,000	-	-	-	-	550,000	ST
		150,000	-	-	-	-	150,000	SA
BROTHERTOWN BOAT HARBOR								
Launch Piers	Replace Launch Piers with Floating Piers	-	-	-	40,000	-	40,000	ST
		-	-	-	40,000	-	40,000	SA
BOAT WASH STATION	Install Well and Boat Wash Station	-	8,000	-	-	-	8,000	ST
		-	8,000	-	-	-	8,000	SA
BECKER LAKE								
Road and Parking Lot	Add Road and Parking Lot	-	50,000	-	-	-	50,000	ST
		-	10,000	-	-	-	10,000	SA
SHELTER AND PIER	Add shelter and pier	-	150,000	-	-	-	150,000	ST
		-	150,000	-	-	-	150,000	SA
RESTROOMS	Add Pit Toilet Facility	-	14,500	-	-	-	14,500	ST

CALUMET COUNTY
CAPITAL IMPROVEMENT PROJECTS
BUDGET YEAR: 2026 - 2030

<u>ITEM DESCRIPTION</u>	<u>NARRATIVE JUSTIFICATION</u>	<u>2026 Cost</u>	<u>2027 Cost</u>	<u>2028 Cost</u>	<u>2029 Cost</u>	<u>2030 Cost</u>	<u>TOTAL Cost</u>	<u>FUNDING SOURCE</u>
FUNDING OPTIONS: TAX LEVY, SALES TAX (ST), STATE AIDS (SA), FEDERAL AIDS (FA), GENERAL OBLIGATION BONDS (GOB), OTHER								
Department: Parks								
		-	14,500	-			14,500	SA
SHORELINE DEVELOPMENT	Improve shoreline access at Becker Lake	-	7,500	-			7,500	ST
STATE TRAILS (Fox River, Friendship and Snowmobile)								
PARKING LOTS	Add parking lot to Fox River Trail (Center Road)	-	-	-	-	15,000	15000	ST
		-	-	-	-	15,000	15000	SA
ADD TRAIL GRAVEL	Add Trail Gravel to severals sections over the next few years	-	10,000	-	10,000	5,000	25000	ST
		-	10,000	-	10,000	5,000	25000	SA
SNOWMOBILE BRIDGE	Replace Calumet Sno-Trail Bridge; 100% funded	75,000	-	-			75000	SA
PARK GROWTH AND DEVELOPMENT								
Purchase Park Land	Add additional Park in Southern Calumet County	-	-	-	800,000	-	800,000	ST
		-	-	-	1,000,000	-	1,000,000	SA
Equipment								
UTV	Replace UTV 10 years old	-	-	-	24,000	-	24,000	Tax Levy
REPLACE CROSSCOUNTRY GROOMER	Replace Ledge's 40 year old homemade groomer	-	10,000	-	-	-	10,000	Tax Levy
AERIAL LIFT	Add Aerial Tow Behind Lift	40,000	-	-	-	-	40,000	Tax Levy
UTV	Replace UTV 10 years old	-	24,000	-	-	-	24,000	Tax Levy
UTV (Ledgeview)	Replace UTV 18 years old and tracks	27,500	-	-	-	-	27,500	Tax Levy
FECON HEAD	Add Fecon Head To Excavator	-	22,000	-	-	-	22,000	Tax Levy
ZEROTURN MOWER	Replace 11 year old zero turn mower with 3,500 +	18,500	-	-	-	-	18,500	Tax Levy
PICKUP TRUCK	Replace 3/4 ton pickup 15 years old	-	-	45,000	-	-	45,000	Tax Levy
PICKUP TRUCK	Replace 1 ton Pickup that is 23 years old; standard transmission	55,000					55,000	Tax Levy
PICKUP TRUCK	Replace 3/4 ton pickup truck that is 7 years old	-	-	-	-	50,000	50,000	Tax Levy
ZEROTURN MOWER REPLACEMENT	Replace 4 year old zero turn mower	-	-	-	19,500	-	19,500	Tax Levy
ZEROTURN MOWER REPLACEMENT	Replaces 9 year old zero turn	-	18,500	-			18,500	Tax Levy
Pickup Truck	Replace 11 year old 1 ton pickup	-	-	-	52,000		52,000	Tax Levy
Floor Scrubber	Replace CCP Lodge Floor Scrubber 3 years old			5000			5,000	Tax Levy
Floor Scrubber	Replace CCP Lodge Floor Scrubber 3 years old	-	-	0	5000		5,000	Tax Levy
Floor Scrubber	Replace Office Floor Scrubber 3 years old	6,500	-	-			6,500	Tax Levy
Floor Scrubber	Replace Floor Scrubber for Bathhouse that is 6 Years	6,500	-	-	-	-	6,500	Tax Levy

**CALUMET COUNTY
CAPITAL IMPROVEMENT PROJECTS
BUDGET YEAR: 2026 - 2030**

<u>ITEM DESCRIPTION</u>	<u>NARRATIVE JUSTIFICATION</u>	<u>2026 Cost</u>	<u>2027 Cost</u>	<u>2028 Cost</u>	<u>2029 Cost</u>	<u>2030 Cost</u>	<u>TOTAL Cost</u>	<u>FUNDING SOURCE</u>
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FUNDING OPTIONS: TAX LEVY, SALES TAX (ST), STATE AIDS (SA), FEDERAL AIDS (FA), GENERAL OBLIGATION BONDS (GOB), OTHER

Department: Parks

Total		1,655,000	1,163,500	432,500	2,209,500	377,500	5,838,000	
Departmental Summary		167,500	80,500	57,500	106,500	57,500	469,500	Tax Levy
		1,020,000	840,500	275,000	1,003,000	285,000	3,423,500	ST
		407,500	192,500	100,000	1,100,000	35,000	1,835,000	SA
		-	-	-	-	-	-	FA
		-	-	-	-	-	-	GOB
		60,000	50,000	-	-	-	110,000	Other
		1,655,000	1,163,500	432,500	2,209,500	377,500	5,838,000	Total

**CALUMET COUNTY
CAPITAL IMPROVEMENT PROJECTS
BUDGET YEAR: 2026 - 2030**

<u>ITEM DESCRIPTION</u>	<u>NARRATIVE JUSTIFICATION</u>	<u>2026 Cost</u>	<u>2027 Cost</u>	<u>2028 Cost</u>	<u>2029 Cost</u>	<u>2030 Cost</u>	<u>TOTAL Cost</u>	<u>FUNDING SOURCE</u>
FUNDING OPTIONS: TAX LEVY, SALES TAX (ST), STATE AIDS (SA), FEDERAL AIDS (FA), GENERAL OBLIGATION BONDS (GOB), OTHER								
Department: Planning								
County Orthos	County-level orthoimagry (aerial imagery). This was originally scheduled for 2027, but got bumped up due to the proposed Lidar project.	30,000		30,000		30,000	90,000	Tax Levy
Strategic Initiative Grant	Annual allotment of funds from the state DOA for Land Information improvements. We will plan to use the funds in 2026 to help offset the ortho and Lidar project.	20,000	20,000	20,000	20,000	20,000	100,000	SA
Farmland Preservation Plan	The farmland preservation plan is required to be updated at least once every 10 years per the State and our plan will be due at the end of 2029.				25,000		25,000	Tax Levy
					25,000		25,000	SA
County Lidar	County Lidar was last flown in 2018. The USGS provides guidance through their 3DEP initiative that counties should update LIDAR at least once every 8-10 years to ensure data remains accurate.	44,220					44,220	Tax Levy
Total		94,220	20,000	50,000	70,000	50,000	284,220	
Departmental Summary		74,220	-	30,000	25,000	30,000	159,220	Tax Levy
		-	-	-	-	-	-	ST
		20,000	20,000	20,000	45,000	20,000	125,000	SA
		-	-	-	-	-	-	FA
		-	-	-	-	-	-	GOB
		-	-	-	-	-	-	Other
		94,220	20,000	50,000	70,000	50,000	284,220	Total

CALUMET COUNTY
CAPITAL IMPROVEMENT PROJECTS
BUDGET YEAR: 2026 - 2030

<u>ITEM DESCRIPTION</u>	<u>NARRATIVE JUSTIFICATION</u>	<u>2026</u> <u>Cost</u>	<u>2027</u> <u>Cost</u>	<u>2028</u> <u>Cost</u>	<u>2029</u> <u>Cost</u>	<u>2030</u> <u>Cost</u>	<u>TOTAL</u> <u>Cost</u>	<u>FUNDING</u> <u>SOURCE</u>
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FUNDING OPTIONS: TAX LEVY, SALES TAX (ST), STATE AIDS (SA), FEDERAL AIDS (FA), GENERAL OBLIGATION BONDS (GOB), OTHER

Department: Sheriff's Office

Vehicle Replacement	Replacement of patrol & investigation vehicles	233,000	235,000	235,000	240,000	240,000	1,183,000	Tax Levy
Vehicle Replacement	One Harrison squad is being replaced yearly	56,000	58,000	60,000	62,000	64,000	300,000	Tax Levy
Handgun Replacements	Replace Glock handguns for sworn deputies	14,500	-	-	-	-	14,500	ST
Taser/Pepperball	Tasers Replacements & Pepperball Equipment	13,500	14,000	14,500	15,000	15,500	72,500	Tax Levy
Mobile Radios	Replace 800 and VHF Mobile Radio in squad	12,600	13,000	13,600	14,000	14,600	67,800	Tax Levy
Squad/Body Cameras	Replace Squad cameras and purchase body cameras (Grant covers 80K)	80,000	17,747	17,747	17,747	-	133,240	Tax Levy
New Portable Radios (30 total)	APX 7000 portable radios were end of life 5 years ago. (County only, not Harrison)	-	330,000	-	-	-	330,000	Tax Levy
Vehicle Replacement	Replace Jail transport van and cage	46,500	-	47,000	-	49,000	142,500	Tax Levy
Replace CAD System	Our 10 year Motorola P1/RMS Records contract expires on 11/30/2027. Motorola FLEX is a more affordable long term option than P1.	783,000	-	-	-	-	783,000	Tax Levy
Brillion & Sherwood Generator Replacement	Replace existing generators. Facilities Director requesting replacement of the generators at the Brillion and Sherwood tower sites due to age.	-	-	-	86,000	-	86,000	Tax Levy
Upgrade GCP8000's (2 total)	Upgrading end of life tower hardware through Baycom. It gives us redundancies in the event primary systems become inoperable.	60,000	-	-	-	-	60,000	ST
New SCBA's for Jail Staff	Buy the remaining 3 SCBA's needed for Jail. 3 were purchased in 2025.	30,000	-	-	-	-	30,000	Tax Levy
Brillion Range/Garage	Brillion PD is requesting this money to assist in building a garage at their firearms range. We use the range substantially throughout the year.	10,000	-	-	-	-	10,000	ST
Impound/Evidence/Storage Garage	Current outdoor evidence impound is off site and does not properly protect vehicles that are being held as evidence.	-	-	-	3,400,000	-	3,400,000	ST
Guardian RFID	The system would allow automatic recording of jail rounds/checks by staff to ensure compliance with WI-DOJ requirements.	5,800	-	-	-	-	5,800	Tax Levy
iCrimefighter Evidence Software	Patrol/Evidence/Open Records software	9,100	-	-	-	-	9,100	Tax Levy
Evidence Drying Cabinets (2)	Currently the drying room needs to be completely cleaned after items are brought into the room. This would eliminate cross-contamination of DNA.	-	20,000	-	-	-	20,000	Tax Levy
Total		1,354,000	687,747	387,847	3,834,747	383,100	6,647,440	
Departmental Summary		1,269,500	687,747	387,847	434,747	383,100	3,162,940	Tax Levy
		84,500	-	-	3,400,000	-	3,484,500	ST
		-	-	-	-	-	-	SA

-	-	-	-	-	-	FA
-	-	-	-	-	-	GOB
-	-	-	-	-	-	Other
1,354,000	687,747	387,847	3,834,747	383,100	6,647,440	Total

GENERAL FUND BUDGET SUMMARY

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

General Fund

	2022	2023	2024	2025			2026			Change	
	Actual	Actual	Actual	Original	Amended	Projected	Requested	Proposed	Adopted	2026 Adopted vs 2025 Amended	
				Budget	Budget					Amount	%
Expenditures											
General Government											
Finance	806,661	898,321	980,427	1,004,663	1,004,663	1,004,663	1,313,147	1,228,283	1,228,283	223,620	22%
Contingency	-	-	-	235,000	235,000	235,000	235,000	235,000	235,000	-	0%
Transfer	275,861	271,438	-	-	-	-	-	-	-	-	0%
Information technology	1,218,495	1,347,600	1,408,244	1,480,568	1,480,568	1,480,568	1,464,932	1,478,162	1,478,162	(2,406)	0%
Administrator	1,414,272	1,488,754	1,862,465	1,849,689	1,849,689	1,786,052	2,080,524	1,989,351	1,989,351	139,662	8%
Circuit court	1,026,889	1,044,017	1,167,121	1,245,478	1,245,478	1,258,749	1,259,697	1,259,697	1,259,697	14,219	1%
District attorney	429,378	488,478	500,342	533,185	533,185	533,185	538,326	537,626	537,626	4,441	1%
Medical examiner	165,768	205,507	336,621	342,924	342,924	358,309	416,507	438,507	438,507	95,583	28%
County clerk	243,010	205,507	264,509	255,290	255,290	255,290	265,915	265,915	265,915	10,625	4%
County treasurer	360,419	271,457	264,629	276,662	276,662	276,662	286,672	286,672	286,672	10,010	4%
Corporation counsel	365,459	446,480	393,254	423,389	423,389	423,389	439,076	439,076	439,076	15,687	4%
Register of deeds	224,071	228,566	239,939	252,537	252,537	250,819	259,703	259,703	259,703	7,166	3%
Family court commissioner	25,478	23,131	34,249	29,000	29,000	28,700	31,700	31,700	31,700	2,700	9%
Maintenance	1,270,409	1,295,573	1,326,022	1,590,784	1,590,784	1,590,784	1,656,979	1,615,479	1,615,479	24,695	2%
Total General Government	7,826,170	8,214,829	8,777,821	9,519,169	9,519,169	9,482,170	10,248,178	10,065,171	10,065,171	546,002	6%
Public Safety											
Sheriff's department	8,230,892	8,191,756	9,122,245	10,846,346	10,846,346	10,094,702	11,100,763	10,853,732	10,853,732	7,386	0%
Emergency government	167,110	146,221	149,172	171,155	171,155	171,155	202,253	149,253	149,253	(21,902)	-13%
Total Public Safety	8,398,002	8,337,977	9,271,417	11,017,501	11,017,501	10,265,857	11,303,016	11,002,985	11,002,985	(14,516)	0%
Health and social services											
Veterans	202,009	219,245	183,149	239,009	239,009	226,009	244,782	238,782	238,782	(227)	0%
Education and Recreation											
Parks department	1,808,981	1,632,362	1,706,046	1,829,872	1,829,872	1,829,872	2,357,720	2,357,720	2,357,720	527,848	29%
University extension	71,881	105,027	112,938	140,066	140,066	140,136	144,378	144,378	144,378	4,312	3%
County clerk - Library aid											
Grants to libraries	650,183	693,303	770,071	830,704	830,704	830,704	876,605	876,605	876,605	45,901	6%
County fair	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	0%
Total Education and Recreation	2,546,045	2,445,692	2,604,055	2,815,642	2,815,642	2,815,712	3,393,703	3,393,703	3,393,703	578,061	21%

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

General Fund

	2022	2023	2024	2025			2026			Change 2026 Adopted vs 2025 Amended	
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted	Amount	%
Expenditures (Continued)											
Conservation and Development											
Economic Development	838,142	282,545	744,648	374,805	374,805	992,064	540,687	540,687	540,687	165,882	44%
Planning	629,657	623,536	788,521	804,195	804,195	753,189	709,044	709,644	709,644	(94,551)	-12%
Land conservation	881,334	1,001,124	1,092,048	1,600,705	1,600,705	1,182,383	1,320,233	1,323,537	1,323,537	(277,168)	-17%
Total Conservation and Development	2,349,133	1,907,205	2,625,217	2,779,705	2,779,705	2,927,636	2,569,964	2,573,868	2,573,868	(205,837)	-7%
Total Expenditures	21,321,359	21,124,948	23,461,659	26,371,026	26,371,026	25,717,384	27,759,643	27,274,509	27,274,509	903,483	3%
Revenues											
General Revenues											
General property taxes	13,429,956	13,773,129	14,526,661	14,647,845	14,647,845	14,647,845	15,405,764	15,324,974	15,324,974	677,129	5%
Other taxes	39,954	982,821	215	240	240	240	-	-	-	(240)	-100%
Intergovernmental	1,166,458	1,153,067	1,808,456	2,011,091	2,011,091	2,011,091	1,861,459	1,882,811	1,882,811	(128,280)	-6%
Miscellaneous	373,429	2,073,497	1,726,819	1,195,000	1,195,000	1,195,000	1,195,000	1,195,000	1,195,000	-	0%
Transfer	663,973	255,554	-	-	-	-	-	-	-	-	0%
Finance	43,402	20,673	237,326	51,575	51,575	51,575	149,000	149,000	149,000	97,425	189%
Administrator	650,097	49,000	512,071	73,025	73,025	675,879	122,400	201,000	201,000	127,975	175%
Circuit court	431,917	451,266	489,790	422,200	422,200	491,200	514,500	514,500	514,500	92,300	22%
District Attorney	78,041	85,519	108,592	82,500	82,500	82,500	85,000	90,000	90,000	7,500	9%
Medical Examiner	12,750	10,875	17,580	13,000	13,000	15,500	16,000	16,000	16,000	3,000	23%
County Clerk	18,649	10,875	31,914	12,375	12,375	12,375	15,000	15,000	15,000	2,625	21%
Treasurer	330,324	213,730	266,822	181,000	181,000	259,000	244,000	259,000	259,000	78,000	43%
Register of Deeds	476,817	391,058	431,246	400,000	400,000	390,000	485,000	485,000	485,000	85,000	21%
Veterans Service	14,361	34,107	16,613	14,150	14,150	14,150	18,100	18,100	18,100	3,950	28%
Planning Department	207,574	157,259	199,659	168,081	168,081	184,260	158,864	158,864	158,864	(9,217)	-5%
Parks	738,431	509,283	841,159	619,290	619,290	619,290	922,050	997,050	997,050	377,760	61%
University Extension	1,815	775	358	2,400	2,400	2,400	2,400	2,400	2,400	-	0%
Land and Water Conservation Dept	368,128	529,376	502,796	904,881	904,881	496,184	677,509	680,813	680,813	(224,068)	-25%
Maintenance	34,247	8,596	907	-	-	-	-	-	-	-	0%
Sheriff's Department	1,490,331	1,581,752	1,766,920	2,761,530	2,761,530	1,832,510	2,310,916	2,310,916	2,310,916	(450,614)	-16%
Emergency Management	33,573	168,358	63,108	74,837	74,837	74,837	53,000	53,000	53,000	(21,837)	-29%
Total Revenues	20,604,227	22,460,570	23,549,012	23,635,020	23,635,020	23,055,836	24,235,962	24,353,428	24,353,428	718,408	3%
Fund Balance (Applied) Surplus	(717,132)	1,335,622	87,353	(2,736,006)	(2,736,006)	(2,661,547)	(3,523,681)	(2,921,081)	(2,921,081)	(185,075)	

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

**General Fund
Expenditures by Object**

	2022	2023	2024	2025			2026			Change	
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted	2026 Adopted vs 2025 Amended Amount	%
Expenditures											
Personnel Services	14,262,558	14,838,000	16,143,808	17,494,748	17,494,748	17,402,608	17,973,218	17,684,844	17,684,844	190,096	1%
Contractual Services	1,375,371	1,857,797	3,860,347	4,025,397	4,025,397	4,638,180	4,619,115	4,483,855	4,483,855	458,458	11%
Supplies and Expense	1,713,530	1,479,454	936,144	937,775	937,775	973,302	1,030,357	1,030,357	1,030,357	92,582	10%
Building Services	736,057	772,283	12,114	-	-	-	16,400	16,400	16,400	16,400	0%
Noncapital equipment and rental	-	-	327,863	265,093	265,093	251,038	328,703	328,703	328,703	63,610	24%
Fixed Charges	244,184	301,448	271,375	315,500	315,500	315,500	420,500	420,500	420,500	105,000	33%
Grants and Contributions	1,278,308	810,669	1,026,556	1,497,445	1,497,445	1,098,988	1,317,509	1,317,509	1,317,509	(179,936)	-12%
Interdepartmental costs	-	-	(15,224)	(183,032)	(183,032)	(183,032)	(360,154)	(360,154)	(360,154)	(177,122)	97%
Capital Outlay	1,435,489	793,859	898,676	1,783,100	1,783,100	985,800	2,178,995	2,117,495	2,117,495	334,395	19%
Contingency - Salaries	-	-	-	110,000	110,000	110,000	110,000	110,000	110,000	-	0%
Contingency - Expenses	-	-	-	125,000	125,000	125,000	125,000	125,000	125,000	-	0%
Transfer	(275,861)	(271,438)	-	-	-	-	-	-	-	-	0%
	20,769,637	20,582,072	23,461,659	26,371,026	26,371,026	25,717,384	27,759,643	27,274,509	27,274,509	903,483	3%

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

**General Fund
Revenues by Source**

	2022	2023	2024	2025			2026			Change	
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted	2026 Adopted vs 2025 Amended Amount	%
Revenues											
General property taxes	13,429,956	13,773,129	14,526,661	14,647,845	14,647,845	14,647,845	15,405,764	15,324,974	15,324,974	677,129	5%
Other taxes	72,972	988,039	514,377	267,240	267,240	345,240	415,000	430,000	430,000	162,760	61%
Intergovernmental revenues	2,857,736	2,252,376	3,717,209	4,180,937	4,180,937	3,628,631	3,552,131	3,730,387	3,730,387	(450,550)	-11%
Licenses and permits	149,528	157,939	151,095	147,795	147,795	139,495	136,920	136,920	136,920	(10,875)	-7%
Fines and forfeitures	97,086	123,048	128,971	108,000	108,000	131,000	116,000	116,000	116,000	8,000	7%
Public charges for services	1,853,369	1,740,550	1,121,568	1,214,815	1,214,815	1,125,959	1,211,131	1,216,131	1,216,131	1,316	0%
Interest	195,550	1,885,232	1,649,298	801,200	801,200	801,200	801,500	801,500	801,500	300	0%
Intergovernmental charges	1,183,913	983,466	1,168,499	1,783,913	1,783,913	1,792,768	2,075,616	2,075,616	2,075,616	291,703	16%
Miscellaneous	100,443	274,337	409,547	431,700	431,700	392,122	384,900	384,900	384,900	(46,800)	-11%
Other Financing Sources	663,973	282,454	161,787	51,575	51,575	51,575	137,000	137,000	137,000	85,425	166%
Total Revenues	20,604,526	22,460,570	23,549,012	23,635,020	23,635,020	23,055,836	24,235,962	24,353,428	24,353,428	718,408	3%

GENERAL FUND BUDGET DETAIL

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Non-Departmental

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
General Government									
Contingency - Salaries	-	-	-	110,000	110,000	110,000	110,000	110,000	110,000
Contingency - Expenses	-	-	-	125,000	125,000	125,000	125,000	125,000	125,000
Culture and Recreation									
Grants to libraries	650,183	693,303	770,071	830,704	830,704	830,704	876,605	876,605	876,605
County fair	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total Expenditures	665,183	708,303	785,071	1,080,704	1,080,704	1,080,704	1,126,605	1,126,605	1,126,605
Revenue Summary:									
General property taxes	13,429,956	13,773,129	14,526,661	14,647,845	14,647,845	14,647,845	15,405,764	15,324,974	15,324,974
Other taxes	39,954	982,821	215	240	240	240	-	-	-
Intergovernmental	1,166,458	1,153,067	1,808,456	2,011,091	2,011,091	2,011,091	1,861,459	1,882,811	1,882,811
Public charges for services	70,991	83,393	79,707	65,000	65,000	65,000	65,000	65,000	65,000
Interest	5,523	1,739,721	1,647,113	800,000	800,000	800,000	800,000	800,000	800,000
Intergovernmental charges	296,915	250,383	-	330,000	330,000	330,000	330,000	330,000	330,000
	15,009,797	17,982,514	18,062,151	17,854,176	17,854,176	17,854,176	18,462,223	18,402,785	18,402,785
Transfers									
Transfers out	(275,861)	(271,438)	-	-	-	-	-	-	-
Transfers in	663,973	255,554	-	-	-	-	-	-	-
	388,112	(15,884)	-	-	-	-	-	-	-
Total Non-departmental	14,732,726	17,258,327	17,277,080	16,773,472	16,773,472	16,773,472	17,335,618	17,276,180	17,276,180

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Non-departmental						
Revenues						
General Property Taxes	14,526,661	14,647,845	14,647,845	15,405,764	15,324,974	15,324,974
Other taxes	215	240	240	-	-	-
Intergovernmental revenues	1,808,456	2,011,091	2,011,091	1,861,459	1,882,811	1,882,811
Public charges for services	79,707	65,000	65,000	65,000	65,000	65,000
Investment income	1,647,113	800,000	800,000	800,000	800,000	800,000
Indirect cost reimbursement	-	330,000	330,000	330,000	330,000	330,000
Total Revenues	18,062,151	17,854,176	17,854,176	18,462,223	18,402,785	18,402,785
Contingency						
Expenditures						
Personnel Services						
Salaries and wages		110,000	110,000	110,000	110,000	110,000
Contractual, Supplies and Other Expenditures						
Contingency	-	125,000	125,000	125,000	125,000	125,000
Total Expenditures	-	235,000	235,000	235,000	235,000	235,000
County Library System						
Expenditures						
Contractual, Supplies and Other Expenditures						
Grants and Contributions	770,071	830,704	830,704	876,605	876,605	876,605
Total Expenditures	770,071	830,704	830,704	876,605	876,605	876,605
County Fair						
Expenditures						
Contractual, Supplies and Other Expenditures						
Grants and Contributions	15,000	15,000	15,000	15,000	15,000	15,000
Total Expenditures	15,000	15,000	15,000	15,000	15,000	15,000
Total Non-departmental	17,277,080	16,773,472	16,773,472	17,335,618	17,276,180	17,276,180

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Finance Department

FUNCTION: The Finance Department is comprised of General Accounting, Accounts Payable, Accounts Receivable, Budget Preparation and Insurance. It is responsible for monitoring the day to day operations of the County are in compliance with the policies and procedures adopted by the County Board of Supervisors.

2026 Authorized Position Counts		
Full-time Employee	Part-time Employee	Full-time Equivalent
1.00	0.00	1.00
1.00	0.00	1.00
2.00	0.00	2.00
4.00	0.00	4.00

Finance Director
Accounting Manager
Accountant

TOTAL

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Finance Department

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
General Government									
Finance									
Personnel Services	509,012	536,520	613,795	610,745	610,745	610,745	688,531	688,531	688,531
Contractual Services	58,662	53,792	84,022	60,250	60,250	60,250	177,564	92,700	92,700
Supplies and Expense	6,853	9,618	5,848	12,375	12,375	12,375	16,700	16,700	16,700
Building Services	61	25	-	-	-	-	-	-	-
Fixed Charges	232,073	298,366	271,375	315,500	315,500	315,500	420,500	420,500	420,500
Interdepartmental costs	-	-	5,386	5,793	5,793	5,793	9,852	9,852	9,852
Total	806,661	898,321	980,427	1,004,663	1,004,663	1,004,663	1,313,147	1,228,283	1,228,283
Revenue Summary:									
Public charges	-	-	1,620	3,000	3,000	3,000	-	-	-
Miscellaneous	43,402	20,673	98,919	22,000	22,000	22,000	12,000	12,000	12,000
Transfers	-	-	136,787	26,575	26,575	26,575	137,000	137,000	137,000
Total Revenues	43,402	20,673	237,326	51,575	51,575	51,575	149,000	149,000	149,000
Tax Levy Support	763,259	877,648	743,101	953,088	953,088	953,088	1,164,147	1,079,283	1,079,283

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Finance Department						
Revenues						
Public charges for services	1,620	3,000	3,000	-	-	-
Miscellaneous	93,180	22,000	22,000	12,000	12,000	12,000
Total Revenues	94,799	25,000	25,000	12,000	12,000	12,000
Other Financing Sources						
Transfers	136,787	26,575	26,575	137,000	137,000	137,000
Total Other Financing Sources	136,787	26,575	26,575	137,000	137,000	137,000
Total Revenues and Other Financing Sources	231,587	51,575	51,575	149,000	149,000	149,000
Expenditures						
Personnel Services						
Salaries and wages	432,764	411,626	411,626	468,876	468,876	468,876
Fringe benefits	181,032	199,119	199,119	219,655	219,655	219,655
Total Personnel Services	613,795	610,745	610,745	688,531	688,531	688,531
Contractual, Supplies and Other Expenditures						
Contractual Services	84,022	60,250	60,250	177,564	92,700	92,700
Supplies and Expense	5,848	12,250	12,250	16,500	16,500	16,500
Interdepartmental costs	5,386	5,793	5,793	9,852	9,852	9,852
Total Contractual, Supplies and Other Expenditures	95,256	78,293	78,293	203,916	119,052	119,052
Total Expenditures	709,051	689,038	689,038	892,447	807,583	807,583
Expenditures over Revenues	(477,465)	(637,463)	(637,463)	(743,447)	(658,583)	(658,583)
Liability and Property Insurance						
Revenues						
Miscellaneous	5,739	-	-	-	-	-
Total Revenues	5,739	-	-	-	-	-
Expenditures						
Contractual, Supplies and Other Expenditures						
Supplies and Expense	-	125	125	200	200	200
Fixed Charges	271,375	315,500	315,500	420,500	420,500	420,500
Total Contractual, Supplies and Other Expenditures	271,375	315,625	315,625	420,700	420,700	420,700
Total Expenditures	271,375	315,625	315,625	420,700	420,700	420,700
Expenditures over Revenues	(265,636)	(315,625)	(315,625)	(420,700)	(420,700)	(420,700)
Total Finance Department	(743,101)	(953,088)	(953,088)	(1,164,147)	(1,079,283)	(1,079,283)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Information Technology

FUNCTION: The Information Services Department develops, acquires, maintains and improves automated systems, and electronic transfer, filing and communications, which support the information need of the county in a timely cost effective manner.

	2026 Authorized Position Counts		
	Full-time Employee	Part-time Employee	Full-time Equivalent
Information Technology Director	1.00	0.00	1.00
Systems Administrator	1.00	0.00	1.00
Network Technician	2.00	0.00	2.00
Desktop Support Specialist	1.00	0.00	1.00
Programmer / Analyst	1.00	0.00	1.00
<i>TOTAL</i>	6.00	0.00	6.00

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Information Technology

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	543,062	546,641	676,765	722,444	722,444	722,444	745,363	758,593	758,593
Contractual Services	34,747	445,978	552,155	777,873	777,873	777,873	1,084,572	1,084,572	1,084,572
Supplies and Expense	328,731	11,128	3,323	11,625	11,625	11,625	10,955	10,955	10,955
Building Services	44,982	48,495	-	-	-	-	-	-	-
Noncapital equipment and rental	-	-	251,598	195,238	195,238	195,238	181,482	181,482	181,482
Interdepartmental costs	-	-	(160,137)	(356,612)	(356,612)	(356,612)	(714,940)	(714,940)	(714,940)
Capital Outlay	266,972	295,358	84,539	130,000	130,000	130,000	157,500	157,500	157,500
Total Expenditures	1,218,495	1,347,600	1,408,244	1,480,568	1,480,568	1,480,568	1,464,932	1,478,162	1,478,162
Revenue Summary:									
Miscellaneous	-	-	-	-	-	-	-	-	-
Total Revenues	-								
 Tax Levy Support	 (1,218,495)	 (1,347,600)	 (1,408,244)	 (1,480,568)	 (1,480,568)	 (1,480,568)	 (1,464,932)	 (1,478,162)	 (1,478,162)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Information Technology						
Expenditures						
Personnel Services						
Salaries and wages	495,312	513,018	513,018	534,680	534,680	534,680
Fringe benefits	181,454	209,426	209,426	210,683	223,913	223,913
Total Personnel Services	676,765	722,444	722,444	745,363	758,593	758,593
Contractual, Supplies and Other Expenditures						
Contractual Services	552,155	777,873	777,873	1,084,572	1,084,572	1,084,572
Supplies and Expense	3,323	11,625	11,625	10,955	10,955	10,955
Noncapital equipment and rental	251,598	195,238	195,238	181,482	181,482	181,482
Interdepartmental costs	(160,137)	(356,612)	(356,612)	(714,940)	(714,940)	(714,940)
Total Contractual, Supplies and Other Expenditures	646,940	628,124	628,124	562,069	562,069	562,069
Capital Outlay	84,539	130,000	130,000	157,500	157,500	157,500
Total Expenditures	1,408,244	1,480,568	1,480,568	1,464,932	1,478,162	1,478,162
Expenditures over Revenues	(1,408,244)	(1,480,568)	(1,480,568)	(1,464,932)	(1,478,162)	(1,478,162)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

County Administrator

FUNCTION: The County Administrator is the chief administrative office of the county and as such, directs, administers and coordinates the activities of the county in support of policies, goals and objectives established by the County Board. Personnel is responsible for a comprehensive human resource program. This is accomplished by administering effective and consistent programs, policies, and practices.

2026 Authorized Position Counts		
Full-time Employee	Part-time Employee	Full-time Equivalent

County Administrator			
County Administrator	1.00	0.00	1.00
Assistant to the County Administrator	1.00	0.00	1.00
Operations and Communications			
Director of Operations	1.00	0.00	1.00
Communications & Project Specialist	0.00	1.00	0.80
Economic Development			
Economic Development Director	1.00	0.00	1.00
Economic Development and Tourism Specialist	1.00	0.00	1.00
Human Resources			
Human Resources Director	1.00	0.00	1.00
Human Resources Coordinator	1.00	0.00	1.00
Human Resources Generalist	1.00	0.00	1.00
Employee Benefit & Payroll Specialist	1.00	0.00	1.00
Human Resources Specialist	1.00	0.00	1.00
Administrative Assistant	1.00	0.00	1.10
Special Education			
Director of Special Education	1.00	0.00	1.00
Administrative Assistant	1.00	0.00	1.00
Autism Spectrum Disorder Consultant	0.00	1.00	0.30
Occupational Therapist	1.00	0.00	1.00
Paraprofessional	26.00	0.00	26.00
Special Education Teacher	18.00	0.00	18.00
Speech Language Pathologist	1.00	2.00	2.60
School to Work Transition Coordinator	1.00	0.00	1.00
TOTAL	60.00	4.00	62.80

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

County Administrator

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
General Government									
Personnel Services	1,166,325	1,271,641	1,522,029	1,453,422	1,453,422	1,374,282	1,585,550	1,494,377	1,494,377
Contractual Services	132,842	121,696	184,829	225,551	225,551	237,713	258,275	258,275	258,275
Supplies and Expense	98,582	74,006	81,323	106,609	106,609	110,025	122,440	122,440	122,440
Building Services	2,519	3,988	-	-	-	-	-	-	-
Noncapital equipment and rental	-	-	50,241	38,025	38,025	37,950	20,200	20,200	20,200
Interdepartmental costs	-	-	24,043	26,082	26,082	26,082	47,059	47,059	47,059
Capital Outlay	14,004	17,423	-	-	-	-	47,000	47,000	47,000
Subtotal	1,414,272	1,488,754	1,862,465	1,849,689	1,849,689	1,786,052	2,080,524	1,989,351	1,989,351
Economic Development									
Personnel Services	177,942	203,526	228,179	237,542	237,542	237,542	248,163	248,163	248,163
Contractual Services	184,331	54,250	502,270	116,100	116,100	734,009	266,505	266,505	266,505
Supplies and Expense	18,178	24,276	11,404	18,735	18,735	18,085	21,975	21,975	21,975
Building Services	541	493	-	-	-	-	-	-	-
Noncapital equipment and rental	-	-	519	200	200	200	200	200	200
Grants and Contributions	450,105	-	-	-	-	-	-	-	-
Interdepartmental costs	-	-	2,275	2,228	2,228	2,228	3,844	3,844	3,844
Capital Outlay	7,045	-	-	-	-	-	-	-	-
Subtotal	838,142	282,545	744,648	374,805	374,805	992,064	540,687	540,687	540,687
Total Expenditures	2,252,414	1,771,299	2,607,112	2,224,494	2,224,494	2,778,116	2,621,211	2,530,038	2,530,038
Revenue Summary:									
Intergovernmental revenues	554,686	-	443,496	-	-	618,104	100,000	178,600	178,600
Public charges for services	21,067	24,000	24,097	12,025	12,025	12,025	12,000	12,000	12,000
Intergovernmental charges	69,094	-	19,229	36,000	36,000	20,500	10,400	10,400	10,400
Miscellaneous	5,250	-	250	-	-	250	-	-	-
Other Financing Sources	-	25,000	25,000	25,000	25,000	25,000	-	-	-
Total Revenues	650,097	49,000	512,071	73,025	73,025	675,879	122,400	201,000	201,000

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
County Administrator						
Expenditures						
Personnel Services						
Salaries and wages	300,466	241,950	241,950	336,850	205,525	205,525
Fringe benefits	94,526	92,337	92,337	116,705	81,502	81,502
Total Personnel Services	394,992	334,287	334,287	453,555	287,027	287,027
Contractual, Supplies and Other Expenditures						
Contractual Services	1,253	900	900	900	900	900
Supplies and Expense	3,915	8,985	8,985	8,985	8,985	8,985
Interdepartmental costs	2,526	2,480	2,480	4,129	4,129	4,129
Total Contractual, Supplies and Other Expenditures	7,693	12,365	12,365	14,014	14,014	14,014
Capital Outlay	-	-	-	47,000	47,000	47,000
Total Expenditures	402,685	346,652	346,652	514,569	348,041	348,041
Expenditures over Revenues	(402,685)	(346,652)	(346,652)	(514,569)	(348,041)	(348,041)
County Board						
Expenditures						
Personnel Services						
Salaries and wages	64,791	70,000	70,000	-	70,000	70,000
Fringe benefits	4,578	5,355	5,355	-	5,355	5,355
Total Personnel Services	69,369	75,355	75,355	-	75,355	75,355
Contractual, Supplies and Other Expenditures						
Contractual Services	61,954	24,000	24,000	24,000	24,000	24,000
Supplies and Expense	35,501	50,040	50,040	50,040	50,040	50,040
Interdepartmental costs	8,159	8,423	8,423	24,628	24,628	24,628
Total Contractual, Supplies and Other Expenditures	105,614	82,463	82,463	98,668	98,668	98,668
Total Expenditures	174,982	157,818	157,818	98,668	174,023	174,023
Expenditures over Revenues	(174,982)	(157,818)	(157,818)	(98,668)	(174,023)	(174,023)
Total County Administrator and County Board	(577,667)	(504,470)	(504,470)	(613,237)	(522,064)	(522,064)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Operations and Communications						
Revenues						
Public charges for services	24,000	12,000	12,000	12,000	12,000	12,000
Intergovernmental revenues	-	-	-	10,400	10,400	10,400
Total Revenues	24,000	12,000	12,000	22,400	22,400	22,400
Other Financing Sources						
Transfers	25,000	25,000	25,000	-	-	-
Total Other Financing Sources	25,000	25,000	25,000	-	-	-
Total Revenues and Other Financing Sources	49,000	37,000	37,000	22,400	22,400	22,400
Expenditures						
Personnel Services						
Salaries and wages	191,328	185,673	185,673	190,793	190,793	190,793
Fringe benefits	88,711	97,503	97,503	98,554	98,554	98,554
Total Personnel Services	280,039	283,176	283,176	289,347	289,347	289,347
Contractual, Supplies and Other Expenditures						
Contractual Services	2,580	15,350	15,350	24,175	24,175	24,175
Supplies and Expense	4,164	2,780	2,780	14,475	14,475	14,475
Noncapital equipment and rental	14,792	10,200	10,200	200	200	200
Interdepartmental costs	3,593	3,408	3,408	5,251	5,251	5,251
Total Contractual, Supplies and Other Expenditures	25,130	31,738	31,738	44,101	44,101	44,101
Total Expenditures	305,168	314,914	314,914	333,448	333,448	333,448
Expenditures over Revenues	(256,168)	(277,914)	(277,914)	(311,048)	(311,048)	(311,048)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Publishing and Records Management						
Revenues						
Public charges for services	97	25	25	-	-	-
Intergovernmental revenues	19,229	36,000	20,500	-	-	-
Total Revenues	19,325	36,025	20,525	-	-	-
Expenditures						
Personnel Services						
Salaries and wages	61,065	58,423	12,313	-	-	-
Fringe benefits	40,288	44,528	11,498	-	-	-
Total Personnel Services	101,353	102,951	23,811	-	-	-
Contractual, Supplies and Other Expenditures						
Contractual Services	3,298	4,650	7,412	-	-	-
Supplies and Expense	25,630	4,775	9,238	-	-	-
Noncapital equipment and rental	33,731	75	-	-	-	-
Interdepartmental costs	1,746	1,622	1,622	-	-	-
Total Contractual, Supplies and Other Expenditures	64,404	11,122	18,272	-	-	-
Total Expenditures	165,757	114,073	42,083	-	-	-
Expenditures over Revenues	(146,432)	(78,048)	(21,558)	-	-	-
Total Operations and Communications	(402,600)	(355,962)	(299,472)	(311,048)	(311,048)	(311,048)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Human Resources						
Other Financing Sources						
Expenditures						
Personnel Services						
Salaries and wages	454,558	401,159	401,159	477,609	477,609	477,609
Fringe benefits	221,718	256,494	256,494	365,039	365,039	365,039
Total Personnel Services	<u>676,277</u>	<u>657,653</u>	<u>657,653</u>	<u>842,648</u>	<u>842,648</u>	<u>842,648</u>
Contractual, Supplies and Other Expenditures						
Contractual Services	115,745	180,651	190,051	209,200	209,200	209,200
Supplies and Expense	12,114	40,029	38,982	48,940	48,940	48,940
Noncapital equipment and rental	1,717	27,750	27,750	20,000	20,000	20,000
Interdepartmental costs	8,019	10,149	10,149	13,051	13,051	13,051
Total Contractual, Supplies and Other Expenditures	<u>137,595</u>	<u>258,579</u>	<u>266,932</u>	<u>291,191</u>	<u>291,191</u>	<u>291,191</u>
Total Expenditures	<u>813,872</u>	<u>916,232</u>	<u>924,585</u>	<u>1,133,839</u>	<u>1,133,839</u>	<u>1,133,839</u>
Expenditures over Revenues	<u>(813,872)</u>	<u>(916,232)</u>	<u>(924,585)</u>	<u>(1,133,839)</u>	<u>(1,133,839)</u>	<u>(1,133,839)</u>

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Economic Development						
Intergovernmental revenues	-	-	86,600	-	78,600	78,600
Miscellaneous	250	-	250	-	-	-
Total Revenues	250	-	86,850	-	78,600	78,600
Expenditures						
Personnel Services						
Salaries and wages	168,877	174,142	174,142	183,424	183,424	183,424
Fringe benefits	59,302	63,400	63,400	64,739	64,739	64,739
Total Personnel Services	228,179	237,542	237,542	248,163	248,163	248,163
Contractual, Supplies and Other Expenditures						
Contractual Services	35,505	72,025	158,475	121,905	121,905	121,905
Supplies and Expense	7,944	11,135	11,010	14,075	14,075	14,075
Noncapital equipment and rental	519	200	200	200	200	200
Interdepartmental costs	1,334	1,276	1,276	2,082	2,082	2,082
Total Contractual, Supplies and Other Expenditures	45,301	84,636	170,961	138,262	138,262	138,262
Total Expenditures	273,480	322,178	408,503	386,425	386,425	386,425
Expenditures over Revenues	(273,230)	(322,178)	(321,653)	(386,425)	(307,825)	(307,825)
Tourism						
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual Services	23,270	44,075	44,030	44,600	44,600	44,600
Supplies and Expense	3,461	7,600	7,075	7,900	7,900	7,900
Interdepartmental costs	941	952	952	1,762	1,762	1,762
Total Contractual, Supplies and Other Expenditures	27,672	52,627	52,057	54,262	54,262	54,262
Total Expenditures	27,672	52,627	52,057	54,262	54,262	54,262
Expenditures over Revenues	(27,672)	(52,627)	(52,057)	(54,262)	(54,262)	(54,262)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Economic Development Grant Programs						
Revenues						
Intergovernmental revenues	443,496	-	531,504	100,000	100,000	100,000
Total Revenues	443,496	-	531,504	100,000	100,000	100,000
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual Services	443,496	-	531,504	100,000	100,000	100,000
Total Expenditures	443,496	-	531,504	100,000	100,000	100,000
Expenditures over Revenues	-	-	-	-	-	-
Total Economic Development	(300,902)	(374,805)	(373,710)	(440,687)	(362,087)	(362,087)
Total County Administrator	(2,095,042)	(2,151,469)	(2,102,237)	(2,498,811)	(2,329,038)	(2,329,038)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Circuit Court

FUNCTION: The Clerk of Courts performs the duties regarding civil cases, judgments, mechanic's liens, divorce records, paternity proceedings, passports and registration of notaries, public deputy sheriffs, court commissioners. Also handles ordinance violations and other civil actions, small claims, criminal matters, and actions to collect forfeitures. Responsible for the maintenance of all the probate, juvenile, adoption, guardianship, trust, conservatorship and mental records. Also, the probate Register is responsible for the administration of informal probate.

2026 Authorized Position Counts		
Full-time Employee	Part-time Employee	Full-time Equivalent

Clerk of Court

Clerk of Circuit Court	1.00	0.00	1.00
Chief Deputy Clerk of Courts	1.00	0.00	1.00
Deputy Clerk of Circuit Court	4.00	0.00	4.00
Deputy Clerk of Circuit Court / Bookkeeper	1.00	0.00	1.00

Circuit Court

Deputy Register In Probate / Judicial Assistant	0.00	2.00	0.80
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Register in Probate

Register in Probate	1.00	0.00	1.00
Deputy Register In Probate / Judicial Assistant	0.00	2.00	1.20

TOTAL

8.00	4.00	10.00
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**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Circuit Court

	2022	2023	2024	2025		2026			
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	889,768	853,532	913,939	1,013,703	1,013,703	1,013,703	995,082	995,082	995,082
Contractual Services	108,950	167,847	220,888	171,341	171,341	183,091	189,540	189,540	189,540
Supplies & Expense	16,954	22,406	31,915	50,060	50,060	56,081	60,590	60,590	60,590
Building Services	388	232	-	-	-	-	-	-	-
Noncapital equipment and rental	-	-	-	7,500	7,500	3,000	2,200	2,200	2,200
Interdepartmental costs	-	-	378	2,874	2,874	2,874	12,285	12,285	12,285
Capital Outlay	10,829	-	-	-	-	-	-	-	-
Total Expenditures	1,026,889	1,044,017	1,167,121	1,245,478	1,245,478	1,258,749	1,259,697	1,259,697	1,259,697
Revenue Summary:									
Intergovernmental revenues	192,709	182,923	192,259	170,000	170,000	204,000	235,000	235,000	235,000
Fines and forfeitures	97,086	123,048	128,966	108,000	108,000	131,000	116,000	116,000	116,000
Public charges for services	141,702	143,676	166,380	143,000	143,000	155,000	162,000	162,000	162,000
Interest	420	1,619	2,186	1,200	1,200	1,200	1,500	1,500	1,500
Total Revenues	431,917	451,266	489,790	422,200	422,200	491,200	514,500	514,500	514,500
Tax Levy Support	(594,972)	(592,751)	(677,331)	(823,278)	(823,278)	(767,549)	(745,197)	(745,197)	(745,197)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Circuit Court						
Revenues						
Intergovernmental revenues	192,259	170,000	204,000	235,000	235,000	235,000
Fines and forfeitures	128,966	108,000	131,000	116,000	116,000	116,000
Public charges for services	153,978	143,000	155,000	162,000	162,000	162,000
Investment income	2,186	1,200	1,200	1,500	1,500	1,500
Total Revenues	477,388	422,200	491,200	514,500	514,500	514,500
Expenditures						
Personnel Services						
Salaries and wages	487,268	489,037	489,037	441,925	441,925	441,925
Fringe benefits	267,883	318,190	318,190	248,119	248,119	248,119
Total Personnel Services	755,151	807,227	807,227	690,044	690,044	690,044
Contractual, Supplies and Other Expenditures						
Contractual Services	176,714	132,916	144,666	151,150	151,150	151,150
Supplies and Expense	30,182	45,825	51,846	56,355	56,355	56,355
Noncapital equipment and rental	-	7,200	2,700	2,200	2,200	2,200
Interdepartmental costs	378	2,193	2,193	9,290	9,290	9,290
Total Contractual, Supplies and Other Expenditures	207,274	188,134	201,405	218,995	218,995	218,995
Total Expenditures	962,425	995,361	1,008,632	909,039	909,039	909,039
Expenditures over Revenues	(485,037)	(573,161)	(517,432)	(394,539)	(394,539)	(394,539)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Register of Probate						
Revenues						
Public charges for services	12,402	-	-	-	-	-
Total Revenues	12,402	-	-	-	-	-
Expenditures						
Personnel Services						
Salaries and wages	105,643	136,941	136,941	203,969	203,969	203,969
Fringe benefits	53,145	69,535	69,535	101,069	101,069	101,069
Total Personnel Services	158,788	206,476	206,476	305,038	305,038	305,038
Contractual, Supplies and Other Expenditures						
Contractual Services	44,175	38,425	38,425	38,390	38,390	38,390
Supplies and Expense	1,733	4,235	4,235	4,235	4,235	4,235
Noncapital equipment and rental	-	300	300	-	-	-
Interdepartmental costs	-	681	681	2,995	2,995	2,995
Total Contractual, Supplies and Other Expenditures	45,908	43,641	43,641	45,620	45,620	45,620
Total Expenditures	204,696	250,117	250,117	350,658	350,658	350,658
Total Register of Probate	(192,294)	(250,117)	(250,117)	(350,658)	(350,658)	(350,658)
Total Circuit Court	(677,331)	(823,278)	(767,549)	(745,197)	(745,197)	(745,197)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

District Attorney

FUNCTION: District Attorney is the prosecutor in all cases of crime and ordinance violations committed in Calumet County. Adult criminal cases include felonies, misdemeanors and traffic offenses. Juvenile cases include delinquencies, children in need of protection and services, and termination of parental rights.

2026 Authorized Position Counts		
Full-time Employee	Part-time Employee	Full-time Equivalent
1.00	0.00	1.00
1.00	1.00	1.80
1.00	1.00	1.90
3.00	2.00	4.70

Office Manager/Legal Assistant
 Legal Assistant
 Victim Witness Assistance Program Coordinator
TOTAL

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

District Attorney

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	410,877	461,203	478,277	504,261	504,261	504,261	500,708	500,708	500,708
Contractual Services	2,484	17,541	10,561	12,900	12,900	12,900	15,559	14,859	14,859
Supplies & Expense	10,135	8,723	8,474	12,775	12,775	12,775	13,550	13,550	13,550
Building Services	1,181	1,011	2,191	-	-	-	-	-	-
Interdepartmental costs	-	-	840	3,249	3,249	3,249	8,509	8,509	8,509
Capital Outlay	4,701	-	-	-	-	-	-	-	-
Total Expenditures	429,378	488,478	500,342	533,185	533,185	533,185	538,326	537,626	537,626
Revenue Summary:									
Intergovernmental revenues	64,142	66,890	83,181	75,000	75,000	75,000	75,000	75,000	75,000
Public charges for services	13,899	18,629	25,410	7,500	7,500	7,500	10,000	15,000	15,000
Total Revenues	78,041	85,519	108,592	82,500	82,500	82,500	85,000	90,000	90,000
 Tax Levy Support	 (351,337)	 (402,959)	 (391,750)	 (450,685)	 (450,685)	 (450,685)	 (453,326)	 (447,626)	 (447,626)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
District Attorney						
Revenues						
Public charges for services	25,410	7,500	7,500	10,000	15,000	15,000
Total Revenues	<u>25,410</u>	<u>7,500</u>	<u>7,500</u>	<u>10,000</u>	<u>15,000</u>	<u>15,000</u>
Expenditures						
Personnel Services						
Salaries and wages	152,956	159,583	159,583	171,032	171,032	171,032
Fringe benefits	102,446	129,048	129,048	109,315	109,315	109,315
Total Personnel Services	<u>255,402</u>	<u>288,631</u>	<u>288,631</u>	<u>280,347</u>	<u>280,347</u>	<u>280,347</u>
Contractual, Supplies and Other Expenditures						
Contractual Services	10,376	12,500	12,500	15,159	14,459	14,459
Supplies and Expense	6,286	10,375	10,375	10,750	10,750	10,750
Noncapital equipment and rental	1,241	-	-	-	-	-
Interdepartmental costs	840	2,559	2,559	6,512	6,512	6,512
Total Contractual, Supplies and Other Expenditures	<u>18,743</u>	<u>25,434</u>	<u>25,434</u>	<u>32,421</u>	<u>31,721</u>	<u>31,721</u>
Total Expenditures	<u>274,145</u>	<u>314,065</u>	<u>314,065</u>	<u>312,768</u>	<u>312,068</u>	<u>312,068</u>
Expenditures over Revenues	<u>(248,734)</u>	<u>(306,565)</u>	<u>(306,565)</u>	<u>(302,768)</u>	<u>(297,068)</u>	<u>(297,068)</u>
Total District Attorney	<u>(248,734)</u>	<u>(306,565)</u>	<u>(306,565)</u>	<u>(302,768)</u>	<u>(297,068)</u>	<u>(297,068)</u>

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Victim Witness						
Revenues						
Intergovernmental revenues	83,181	75,000	75,000	75,000	75,000	75,000
Total Revenues	<u>83,181</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Expenditures						
Personnel Services						
Salaries and wages	144,162	126,568	126,568	130,717	130,717	130,717
Fringe benefits	78,713	89,062	89,062	89,644	89,644	89,644
Total Personnel Services	<u>222,875</u>	<u>215,630</u>	<u>215,630</u>	<u>220,361</u>	<u>220,361</u>	<u>220,361</u>
Contractual, Supplies and Other Expenditures						
Contractual Services	185	400	400	400	400	400
Supplies and Expense	2,188	2,400	2,400	2,800	2,800	2,800
Noncapital equipment and rental	949	-	-	-	-	-
Interdepartmental costs	-	690	690	1,997	1,997	1,997
Total Contractual, Supplies and Other Expenditures	<u>3,322</u>	<u>3,490</u>	<u>3,490</u>	<u>5,197</u>	<u>5,197</u>	<u>5,197</u>
Total Expenditures	<u>226,197</u>	<u>219,120</u>	<u>219,120</u>	<u>225,558</u>	<u>225,558</u>	<u>225,558</u>
Total Victim Witness	<u>(143,016)</u>	<u>(144,120)</u>	<u>(144,120)</u>	<u>(150,558)</u>	<u>(150,558)</u>	<u>(150,558)</u>
Total District Attorney	<u>(391,750)</u>	<u>(450,685)</u>	<u>(450,685)</u>	<u>(453,326)</u>	<u>(447,626)</u>	<u>(447,626)</u>

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Medical Examiner

FUNCTION: The Medical Examiner investigates the death of any person who has died under any of the following circumstances: a) All deaths in which there are unexplained, unusual or suspicious circumstances. b) All homicides. c) All suicides. d) All deaths following an abortion. e) All deaths due to poisoning. f) All deaths following accidents whether the injury is or is not the primary cause of death. g) When a physician refuses to sign the death certificate.

	2026 Authorized Position Counts		
	Full-time Employee	Part-time Employee	Full-time Equivalent
Medical Examiner	1.00	0.00	1.00
Deputy Medical Examiner	1.00	0.00	1.00
<i>TOTAL</i>	2.00	0.00	2.00

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Medical Examiner

	2022	2023	2024	2025		2026			
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	90,720	133,105	257,901	267,480	267,480	267,480	320,222	342,222	342,222
Contractual Services	39,126	37,625	67,329	60,300	60,300	77,500	78,707	78,707	78,707
Supplies & Expense	33,825	33,234	8,649	8,180	8,180	9,565	10,410	10,410	10,410
Building Services	2,097	1,543	-	-	-	-	-	-	-
Noncapital equipment and rental	-	-	231	3,600	3,600	400	1,400	1,400	1,400
Interdepartmental costs	-	-	2,512	3,364	3,364	3,364	5,768	5,768	5,768
Total Expenditures	165,768	205,507	336,621	342,924	342,924	358,309	416,507	438,507	438,507
Revenue Summary:									
Public charges for services	12,750	10,875	17,580	13,000	13,000	15,500	16,000	16,000	16,000
Total Revenues	12,750	10,875	17,580	13,000	13,000	15,500	16,000	16,000	16,000
 Tax Levy Support	 (153,018)	 (194,632)	 (319,041)	 (329,924)	 (329,924)	 (342,809)	 (400,507)	 (422,507)	 (422,507)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Medical Examiner						
Revenues						
Public charges for services	17,580	13,000	15,500	16,000	16,000	16,000
Total Revenues	<u>17,580</u>	<u>13,000</u>	<u>15,500</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>
Expenditures						
Personnel Services						
Salaries and wages	168,501	169,608	169,608	184,074	206,074	206,074
Fringe benefits	89,400	97,872	97,872	136,148	136,148	136,148
Total Personnel Services	<u>257,901</u>	<u>267,480</u>	<u>267,480</u>	<u>320,222</u>	<u>342,222</u>	<u>342,222</u>
Contractual, Supplies and Other Expenditures						
Contractual Services	67,329	60,300	77,500	78,707	78,707	78,707
Supplies and Expense	8,649	8,180	9,565	10,410	10,410	10,410
Noncapital equipment and rental	231	3,600	400	1,400	1,400	1,400
Interdepartmental costs	2,512	3,364	3,364	5,768	5,768	5,768
Total Contractual, Supplies and Other Expenditures	<u>78,720</u>	<u>75,444</u>	<u>90,829</u>	<u>96,285</u>	<u>96,285</u>	<u>96,285</u>
Total Expenditures	<u>336,621</u>	<u>342,924</u>	<u>358,309</u>	<u>416,507</u>	<u>438,507</u>	<u>438,507</u>
Total Medical Examiner	<u>(319,041)</u>	<u>(329,924)</u>	<u>(342,809)</u>	<u>(400,507)</u>	<u>(422,507)</u>	<u>(422,507)</u>

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

County Clerk

FUNCTION: The County Clerk serves as secretary to the County Board and several of its committees, is chief elections official and maintainer of county records. The Clerk is responsible for the issuance of marriage licenses, dog licenses and temporary license plates to residents.

2026 Authorized Position Counts		
Full-time Employee	Part-time Employee	Full-time Equivalent
1.00	0.00	1.00
0.00	1.00	0.80
1.00	1.00	1.80

County Clerk
Deputy County Clerk
TOTAL

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

County Clerk

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
General Government									
Personnel Services	161,686	133,105	182,408	187,106	187,106	187,106	192,884	192,884	192,884
Contractual Services	-	-	73,626	61,200	61,200	61,200	64,200	64,200	64,200
Supplies & Expense	75,654	70,859	4,499	4,640	4,640	4,640	4,845	4,845	4,845
Building Services	103	1,543	-	-	-	-	-	-	-
Noncapital equipment and rental	-	-	1,445	-	-	-	-	-	-
Fixed Charges	4,129	-	-	-	-	-	-	-	-
Interdepartmental costs	-	-	2,531	2,344	2,344	2,344	3,986	3,986	3,986
Capital Outlay	1,438	-	-	-	-	-	-	-	-
Total Expenditures	243,010	205,507	264,509	255,290	255,290	255,290	265,915	265,915	265,915
Revenue Summary:									
Intergovernmental revenues	-	-	22,629	-	-	-	-	-	-
Licenses and permits	18,240	10,875	9,285	12,375	12,375	12,375	10,000	10,000	10,000
Intergovernmental charges	-	-	-	-	-	-	5,000	5,000	5,000
Miscellaneous	409	-	-	-	-	-	-	-	-
Total Revenues	18,649	10,875	31,914	12,375	12,375	12,375	15,000	15,000	15,000
Tax Levy Support	224,361	194,632	232,595	242,915	242,915	242,915	250,915	250,915	250,915

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
County Clerk						
Revenues						
Intergovernmental revenues	22,629	-	-	-	-	-
Licenses and permits	9,285	12,375	12,375	10,000	10,000	10,000
Total Revenues	31,914	12,375	12,375	10,000	10,000	10,000
Expenditures						
Personnel Services						
Salaries and wages	119,574	120,175	120,175	124,461	124,461	124,461
Fringe benefits	62,382	66,931	66,931	67,523	67,523	67,523
Total Personnel Services	181,956	187,106	187,106	191,984	191,984	191,984
Contractual, Supplies and Other Expenditures						
Contractual Services	41	100	100	100	100	100
Supplies and Expense	3,187	4,375	4,375	4,425	4,425	4,425
Noncapital equipment and rental	1,445	-	-	-	-	-
Interdepartmental costs	2,531	2,344	2,344	3,986	3,986	3,986
Total Contractual, Supplies and Other Expenditures	7,204	6,819	6,819	8,511	8,511	8,511
Total Expenditures	189,160	193,925	193,925	200,495	200,495	200,495
Expenditures over Revenues	(157,246)	(181,550)	(181,550)	(190,495)	(190,495)	(190,495)
Total County Clerk	(157,246)	(181,550)	(181,550)	(190,495)	(190,495)	(190,495)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Elections						
Revenues						
Intergovernmental revenues	-	-	-	5,000	5,000	5,000
Total Revenues	-	-	-	5,000	5,000	5,000
Total Revenues and Other Financing Sources	-	-	-	5,000	5,000	5,000
Expenditures						
Personnel Services						
Salaries and wages	420	-	-	900	900	900
Fringe benefits	32	-	-	-	-	-
Total Personnel Services	452	-	-	900	900	900
Contractual, Supplies and Other Expenditures						
Contractual Services	73,585	61,100	61,100	64,100	64,100	64,100
Supplies and Expense	1,312	265	265	420	420	420
Total Contractual, Supplies and Other Expenditures	74,897	61,365	61,365	64,520	64,520	64,520
Total Expenditures	75,349	61,365	61,365	65,420	65,420	65,420
Total Elections	(75,349)	(61,365)	(61,365)	(60,420)	(60,420)	(60,420)
Total County Clerk	(232,595)	(242,915)	(242,915)	(250,915)	(250,915)	(250,915)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

County Treasurer

FUNCTION: The County Treasurer is charged with receiving, disbursing and accounting for all monies belonging to the County; settlement with town and city treasurers for tax collections; collection of postponed and delinquent taxes and is responsible for receiving and remitting the state's portion of real estate and other taxation items as well as court fees and costs.

2026 Authorized Position Counts		
Full-time Employee	Part-time Employee	Full-time Equivalent
1.00	0.00	1.00
1.00	0.00	1.00
2.00	0.00	2.00

County Treasurer
Real Property Lister / Deputy Treasurer
TOTAL

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

County Treasurer

	2022	2023	2024	2025		2026			
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	192,991	193,482	208,087	213,085	213,085	213,085	219,060	219,060	219,060
Contractual Services	26,075	-	24,040	30,560	30,560	30,560	32,560	32,560	32,560
Supplies & Expense	137,975	63,469	26,071	25,350	25,350	25,350	25,550	25,550	25,550
Building Services	94	51	-	-	-	-	-	-	-
Grants & Contributions	-	14,455	3,277	5,000	5,000	5,000	5,000	5,000	5,000
Interdepartmental costs	-	-	3,154	2,667	2,667	2,667	4,502	4,502	4,502
Capital Outlay	3,284	-	-	-	-	-	-	-	-
Total Expenditures	360,419	271,457	264,629	276,662	276,662	276,662	286,672	286,672	286,672
Revenue Summary:									
Other taxes	33,018	5,218	227,058	137,000	137,000	215,000	200,000	215,000	215,000
Intergovernmental revenues	45,624	26,674	26,034	26,000	26,000	26,000	26,000	26,000	26,000
Public charges for services	62,075	37,946	13,731	18,000	18,000	18,000	18,000	18,000	18,000
Interest	189,607	143,892	-	-	-	-	-	-	-
Total Revenues	330,324	213,730	266,822	181,000	181,000	259,000	244,000	259,000	259,000
Tax Levy Support	(30,095)	(57,727)	2,193	(95,662)	(95,662)	(17,662)	(42,672)	(27,672)	(27,672)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
County Treasurer						
Revenues						
Other taxes	227,058	137,000	215,000	200,000	215,000	215,000
Intergovernmental revenues	26,034	26,000	26,000	26,000	26,000	26,000
Public charges for services	13,731	18,000	18,000	18,000	18,000	18,000
Total Revenues	266,822	181,000	259,000	244,000	259,000	259,000
Expenditures						
Personnel Services						
Salaries and wages	79,561	80,717	80,717	83,139	83,139	83,139
Fringe benefits	25,024	26,275	26,275	26,683	26,683	26,683
Total Personnel Services	104,585	106,992	106,992	109,822	109,822	109,822
Contractual, Supplies and Other Expenditures						
Contractual Services	24,029	30,530	30,530	32,530	32,530	32,530
Supplies and Expense	16,974	15,650	15,650	15,850	15,850	15,850
Grants and Contributions	3,277	5,000	5,000	5,000	5,000	5,000
Interdepartmental costs	1,753	1,390	1,390	2,305	2,305	2,305
Total Contractual, Supplies and Other Expenditures	46,033	52,570	52,570	55,685	55,685	55,685
Total Expenditures	150,618	159,562	159,562	165,507	165,507	165,507
Expenditures under (over) Revenues	116,204	21,438	99,438	78,493	93,493	93,493
Total County Treasurer	116,204	21,438	99,438	78,493	93,493	93,493

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Real Property Lister						
Expenditures						
Personnel Services						
Salaries and wages	63,717	61,945	61,945	64,666	64,666	64,666
Fringe benefits	39,786	44,148	44,148	44,572	44,572	44,572
Total Personnel Services	103,502	106,093	106,093	109,238	109,238	109,238
Contractual, Supplies and Other Expenditures						
Contractual Services	11	30	30	30	30	30
Supplies and Expense	9,097	9,700	9,700	9,700	9,700	9,700
Interdepartmental costs	1,401	1,277	1,277	2,197	2,197	2,197
Total Contractual, Supplies and Other Expenditures	10,509	11,007	11,007	11,927	11,927	11,927
Total Expenditures	114,011	117,100	117,100	121,165	121,165	121,165
Total Real Property Lister	(114,011)	(117,100)	(117,100)	(121,165)	(121,165)	(121,165)
Total County Treasurer	2,193	(95,662)	(17,662)	(42,672)	(27,672)	(27,672)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Corporation Counsel

FUNCTION: Corporation counsel gives legal counsel to the County Board, elected County officials, and Department personnel. Corporation Counsel represents the County in all civil matters, including municipal law, child support enforcement and Chapter 51 mental health cases.

2026 Authorized Position Counts		
Full-time Employee	Part-time Employee	Full-time Equivalent
1.00	0.00	1.00
2.00	0.00	2.00
3.00	0.00	3.00

Corporation Counsel
Legal Assistant
TOTAL

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Corporation Counsel

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	347,343	367,719	358,426	390,407	390,407	390,407	403,974	403,974	403,974
Contractual Services	6,068	28,502	22,109	19,808	19,808	19,808	19,200	19,200	19,200
Supplies & Expense	10,658	11,475	9,601	9,750	9,750	9,750	9,991	9,991	9,991
Building Services	645	-	-	-	-	-	-	-	-
Interdepartmental costs	-	-	3,118	3,424	3,424	3,424	5,911	5,911	5,911
Capital Outlay	745	38,784	-	-	-	-	-	-	-
Total Expenditures	365,459	446,480	393,254	423,389	423,389	423,389	439,076	439,076	439,076
Revenue Summary:									
Total Revenues	-	-	-	-	-	-	-	-	-
Tax Levy Support	(365,459)	(446,480)	(393,254)	(423,389)	(423,389)	(423,389)	(439,076)	(439,076)	(439,076)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Corporation Counsel						
Expenditures						
Personnel Services						
Salaries and wages	248,238	266,630	266,630	278,433	278,433	278,433
Fringe benefits	110,188	123,777	123,777	125,541	125,541	125,541
Total Personnel Services	358,426	390,407	390,407	403,974	403,974	403,974
Contractual, Supplies and Other Expenditures						
Contractual Services	19,944	19,808	19,808	19,200	19,200	19,200
Supplies and Expense	7,586	9,750	9,750	9,991	9,991	9,991
Interdepartmental costs	3,118	3,424	3,424	5,911	5,911	5,911
Total Contractual, Supplies and Other Expenditures	30,648	32,982	32,982	35,102	35,102	35,102
Total Expenditures	389,074	423,389	423,389	439,076	439,076	439,076
Expenditures over Revenues	(389,074)	(423,389)	(423,389)	(439,076)	(439,076)	(439,076)
Total Corporation Counsel	(389,074)	(423,389)	(423,389)	(439,076)	(439,076)	(439,076)
Law Library						
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual Services	2,165	-	-	-	-	-
Supplies and Expense	2,015	-	-	-	-	-
Total Contractual, Supplies and Other Expenditures	4,180	-	-	-	-	-
Total Expenditures	4,180	-	-	-	-	-
Expenditures over Revenues	(4,180)	-	-	-	-	-
Total Law Library	(4,180)	-	-	-	-	-
Total Corporation Counsel	(393,254)	(423,389)	(423,389)	(439,076)	(439,076)	(439,076)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Register of Deeds

FUNCTION: Records or files all real estate and Personal property records. All vital statistic records such as births, deaths and marriages are filed and copies are made for the public as requested. Soldiers and sailors discharge records are also filed in this office.

	2026 Authorized Position Counts		
	Full-time Employee	Part-time Employee	Full-time Equivalent
Register of Deeds	1.00	0.00	1.00
Deputy Register of Deeds	1.00	0.00	1.00
<i>TOTAL</i>	2.00	0.00	2.00

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Register of Deeds

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	182,182	183,970	192,943	201,339	201,339	201,339	206,909	206,909	206,909
Contractual Services	31,431	36,914	37,803	38,924	38,924	38,899	38,894	38,894	38,894
Supplies & Expense	6,239	7,625	6,044	7,498	7,498	5,805	7,425	7,425	7,425
Building Services	94	57	-	-	-	-	-	-	-
Interdepartmental costs	-	-	3,150	4,776	4,776	4,776	6,475	6,475	6,475
Capital Outlay	4,125	-	-	-	-	-	-	-	-
Total Expenditures	224,071	228,566	239,939	252,537	252,537	250,819	259,703	259,703	259,703
Revenue Summary:									
Other taxes	-	-	287,105	130,000	130,000	130,000	215,000	215,000	215,000
Public charges for services	476,817	391,058	144,141	270,000	270,000	260,000	270,000	270,000	270,000
Total Revenues	476,817	391,058	431,246	400,000	400,000	390,000	485,000	485,000	485,000
 Tax Levy Support	 252,746	 162,492	 191,307	 147,463	 147,463	 139,181	 225,297	 225,297	 225,297

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Register of Deeds						
Revenues						
Other taxes	287,105	130,000	130,000	215,000	215,000	215,000
Public charges for services	144,141	270,000	260,000	270,000	270,000	270,000
Total Revenues	431,246	400,000	390,000	485,000	485,000	485,000
Expenditures						
Personnel Services						
Salaries and wages	132,155	135,264	135,264	140,074	140,074	140,074
Fringe benefits	60,788	66,075	66,075	66,835	66,835	66,835
Total Personnel Services	192,943	201,339	201,339	206,909	206,909	206,909
Contractual, Supplies and Other Expenditures						
Contractual Services	37,803	38,924	38,899	38,894	38,894	38,894
Supplies and Expense	6,044	7,498	5,805	7,425	7,425	7,425
Interdepartmental costs	3,150	4,776	4,776	6,475	6,475	6,475
Total Contractual, Supplies and Other Expenditures	46,996	51,198	49,480	52,794	52,794	52,794
Total Expenditures	239,939	252,537	250,819	259,703	259,703	259,703
Revenues over Expenditures	191,307	147,463	139,181	225,297	225,297	225,297

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Veterans Service

FUNCTION: Counsel veterans and dependents on entitlement to benefits and assists in preparation of their claims. Provides emergency aid to eligible veterans and families. Administers all federal, state and local laws pertaining to veterans benefits. Assists veterans in obtaining treatment at VA Health Care Facilities.

2026 Authorized Position Counts		
Full-time Employee	Part-time Employee	Full-time Equivalent
1.00	0.00	1.00
1.00	0.00	1.00
2.00	0.00	2.00

Veterans Service Officer
Administrative Assistant
TOTAL

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Veterans Service

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original	Amended	Projected	Requested	Proposed	Adopted
				Budget	Budget				
Expenditure Summary:									
Personnel Services	178,220	185,159	161,204	196,024	196,024	183,024	199,269	193,269	193,269
Contractual Services	3,137	1,048	9,220	6,720	6,720	6,720	7,500	7,500	7,500
Supplies & Expense	15,540	24,837	5,629	12,800	12,800	12,800	13,450	13,450	13,450
Building Services	723	1,168	-	-	-	-	-	-	-
Noncapital equipment and rental	-	-	1,482	1,100	1,100	1,100	1,100	1,100	1,100
Fixed Charges	4,389	786	-	-	-	-	-	-	-
Grants & Contributions	-	-	2,631	19,200	19,200	19,200	19,200	19,200	19,200
Interdepartmental costs	-	-	2,982	3,165	3,165	3,165	4,263	4,263	4,263
Capital Outlay	-	6,247	-	-	-	-	-	-	-
Total Expenditures	202,009	219,245	183,149	239,009	239,009	226,009	244,782	238,782	238,782
Revenue Summary:									
Intergovernmental revenues	13,061	30,178	15,813	12,650	12,650	12,650	16,600	16,600	16,600
Miscellaneous	1,300	3,929	800	1,500	1,500	1,500	1,500	1,500	1,500
Total Revenues	14,361	34,107	16,613	14,150	14,150	14,150	18,100	18,100	18,100
Tax Levy Support	(187,648)	(185,138)	(166,536)	(224,859)	(224,859)	(211,859)	(226,682)	(220,682)	(220,682)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Veterans Service						
Revenues						
Intergovernmental revenues	15,813	12,650	12,650	16,600	16,600	16,600
Miscellaneous	800	1,500	1,500	1,500	1,500	1,500
Total Revenues	16,613	14,150	14,150	18,100	18,100	18,100
Expenditures						
Personnel Services						
Salaries and wages	110,005	128,174	118,174	130,726	127,726	127,726
Fringe benefits	50,237	67,850	64,850	67,443	64,443	64,443
Total Personnel Services	160,242	196,024	183,024	198,169	192,169	192,169
Contractual, Supplies and Other Expenditures						
Contractual Services	9,220	6,720	6,720	7,500	7,500	7,500
Supplies and Expense	5,397	9,800	9,800	10,450	10,450	10,450
Noncapital equipment and rental	1,482	1,100	1,100	1,100	1,100	1,100
Grants and Contributions	-	1,500	1,500	1,500	1,500	1,500
Interdepartmental costs	2,982	3,165	3,165	4,263	4,263	4,263
Total Contractual, Supplies and Other Expenditures	19,081	22,285	22,285	24,813	24,813	24,813
Total Expenditures	179,323	218,309	205,309	222,982	216,982	216,982
Expenditures over Revenues	(162,710)	(204,159)	(191,159)	(204,882)	(198,882)	(198,882)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Veterans Service Commission						
Expenditures						
Personnel Services						
Salaries and wages	909	-	-	1,000	1,000	1,000
Fringe benefits	53	-	-	100	100	100
Total Personnel Services	<u>962</u>	<u>-</u>	<u>-</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>
Contractual, Supplies and Other Expenditures						
Supplies and Expense	232	3,000	3,000	3,000	3,000	3,000
Grants and Contributions	2,631	17,700	17,700	17,700	17,700	17,700
Total Contractual, Supplies and Other Expenditures	<u>2,864</u>	<u>20,700</u>	<u>20,700</u>	<u>20,700</u>	<u>20,700</u>	<u>20,700</u>
Total Expenditures	<u>3,826</u>	<u>20,700</u>	<u>20,700</u>	<u>21,800</u>	<u>21,800</u>	<u>21,800</u>
Expenditures over Revenues	<u>(3,826)</u>	<u>(20,700)</u>	<u>(20,700)</u>	<u>(21,800)</u>	<u>(21,800)</u>	<u>(21,800)</u>
Total Veterans Service	<u>(166,536)</u>	<u>(224,859)</u>	<u>(211,859)</u>	<u>(226,682)</u>	<u>(220,682)</u>	<u>(220,682)</u>

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Planning Department

FUNCTION: Responsible for the administration of the County land use control ordinances. These include general zoning with shoreland-wetland zoning, floodplain zoning, land subdivision, and private sewage disposal regulations. Through these ordinances the department issues building and sanitary permits as well as reviews all proposed new lot creations.

2026 Authorized Position Counts		
Full-time Employee	Part-time Employee	Full-time Equivalent
Planning, Zoning and Land Information		
Director of Planning, Zoning and Land Information	1.00	0.00
Program Assistant	1.00	0.00
Planning		
Planner	1.00	0.00
Zoning		
Code Administrator	2.00	0.00
TOTAL	5.00	0.00
	5.00	5.00

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Planning Department

	2022	2023	2024	2025		2026			
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	496,750	537,411	565,777	607,768	607,768	607,768	592,166	592,766	592,766
Contractual Services	39,770	54,951	136,162	111,312	111,312	61,700	27,349	27,349	27,349
Supplies & Expense	24,832	28,831	12,762	16,455	16,455	15,061	17,015	17,015	17,015
Building Services	1,619	2,343	-	-	-	-	-	-	-
Noncapital equipment and rental	-	-	-	-	-	-	344	344	344
Grants & Contributions	66,686	-	66,832	60,996	60,996	60,996	59,969	59,969	59,969
Interdepartmental costs	-	-	6,988	7,664	7,664	7,664	12,201	12,201	12,201
Total Expenditures	629,657	623,536	788,521	804,195	804,195	753,189	709,044	709,644	709,644
Revenue Summary:									
Intergovernmental revenues	76,286	10,200	26,460	17,527	17,527	17,527	16,044	16,044	16,044
Licenses and permits	131,288	147,059	141,810	135,420	135,420	127,120	126,920	126,920	126,920
Public charges for services	-	-	6,209	9,000	9,000	9,124	9,000	9,000	9,000
Intergovernmental charges	-	-	25,180	6,134	6,134	30,489	6,900	6,900	6,900
Total Revenues	207,574	157,259	199,659	168,081	168,081	184,260	158,864	158,864	158,864
Tax Levy Support	(422,083)	(466,277)	(588,862)	(636,114)	(636,114)	(568,929)	(550,180)	(550,780)	(550,780)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Planning, Zoning & Land Information						
Revenues						
Licenses and permits	141,810	135,420	127,120	126,920	126,920	126,920
Public charges for services	6,209	7,000	7,124	7,000	7,000	7,000
Intergovernmental revenues	25,180	6,134	30,489	6,900	6,900	6,900
Total Revenues	173,199	148,554	164,733	140,820	140,820	140,820
Expenditures						
Personnel Services						
Salaries and wages	376,117	391,578	391,578	408,330	408,330	408,330
Fringe benefits	188,982	216,190	216,190	183,836	183,836	183,836
Total Personnel Services	565,099	607,768	607,768	592,166	592,166	592,166
Contractual, Supplies and Other Expenditures						
Contractual Services	134,883	99,087	56,075	17,279	17,279	17,279
Supplies and Expense	12,655	15,535	14,241	15,945	15,945	15,945
Noncapital equipment and rental	-	-	-	344	344	344
Interdepartmental costs	6,988	7,664	7,664	12,201	12,201	12,201
Total Contractual, Supplies and Other Expenditures	154,526	122,286	77,980	45,769	45,769	45,769
Total Expenditures	719,625	730,054	685,748	637,935	637,935	637,935
Expenditures over Revenues	(546,426)	(581,500)	(521,015)	(497,115)	(497,115)	(497,115)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Planning Grant Programs						
Revenues						
Intergovernmental revenues	26,460	17,527	17,527	16,044	16,044	16,044
Public charges for services	-	2,000	2,000	2,000	2,000	2,000
Total Revenues	26,460	19,527	19,527	18,044	18,044	18,044
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual Services	384	10,225	5,225	9,270	9,270	9,270
Supplies and Expense	-	500	400	650	650	650
Grants and Contributions	11,877	-	-	-	-	-
Total Contractual, Supplies and Other Expenditures	12,261	10,725	5,625	9,920	9,920	9,920
Total Expenditures	12,261	10,725	5,625	9,920	9,920	9,920
Expenditures under (over) Revenues	14,199	8,802	13,902	8,124	8,124	8,124
Regional Development						
Expenditures						
Contractual, Supplies and Other Expenditures						
Grants and Contributions	54,955	60,996	60,996	59,969	59,969	59,969
Total Contractual, Supplies and Other Expenditures	54,955	60,996	60,996	59,969	59,969	59,969
Total Expenditures	54,955	60,996	60,996	59,969	59,969	59,969
Expenditures over Revenues	(54,955)	(60,996)	(60,996)	(59,969)	(59,969)	(59,969)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Zoning Board of Adjustments						
Expenditures						
Personnel Services						
Salaries and wages	630	-	-	-	600	600
Fringe benefits	48	-	-	-	-	-
Total Personnel Services	678	-	-	-	600	600
Contractual, Supplies and Other Expenditures						
Contractual Services	895	2,000	400	800	800	800
Supplies and Expense	107	420	420	420	420	420
Total Contractual, Supplies and Other Expenditures	1,002	2,420	820	1,220	1,220	1,220
Total Expenditures	1,681	2,420	820	1,220	1,820	1,820
Expenditures over Revenues	(1,681)	(2,420)	(820)	(1,220)	(1,820)	(1,820)
Total Planning, Zoning & Land Information	(588,862)	(636,114)	(568,929)	(550,180)	(550,780)	(550,780)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Parks Department

FUNCTION: The parks department provides many different outdoor recreational activities. Activities at Calumet County Park include picnicking, hiking trails, boat launching facilities, and beautiful camping areas. Winter activities include sledding, tubing and cross country ski trails. Stockbridge Harbor is a modern boat launch facility that provides additional access to Lake Winnebago. Ledge View Nature center has the following activities: major events, cave tours, observation tower, interpretive center, leisure activities, nature activities, and picnicking.

2026 Authorized Position Counts			
Full-time Employee	Part-time Employee	Full-time Equivalent	
Parks Director	1.00	0.00	1.00
County Park			
Office/Program Manager	1.00	0.00	1.00
Parks Program Assistant	1.00	0.00	1.00
Natural Resource Specialist	1.00	0.00	1.00
Park Maintenance Technician	3.00	0.00	3.00
Ledge Park			
Naturalist Supervisor	1.00	0.00	1.00
Naturalist Assistant	1.00	0.00	1.00
Naturalist Resource Program Assistant	1.00	0.00	1.00
Janitor	0.00	1.00	0.30
<i>TOTAL</i>	10.00	1.00	10.30

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Parks Department

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	838,207	903,115	947,426	1,188,842	1,188,842	1,188,842	1,266,444	1,266,444	1,266,444
Contractual Services	174,741	144,032	243,124	308,977	308,977	308,977	318,650	318,650	318,650
Supplies & Expense	95,464	109,677	184,060	106,450	106,450	106,450	97,300	97,300	97,300
Building Services	165,859	177,411	-	-	-	-	-	-	-
Noncapital equipment and rental	-	-	8,738	1,500	1,500	1,500	3,500	3,500	3,500
Fixed Charges	3,593	2,296	-	-	-	-	-	-	-
Grants & Contributions	-	-	4,517	-	-	-	-	-	-
Interdepartmental costs	-	-	10,599	15,103	15,103	15,103	36,826	36,826	36,826
Capital Outlay	531,117	295,831	307,582	209,000	209,000	209,000	635,000	635,000	635,000
Total Expenditures	1,808,981	1,632,362	1,706,046	1,829,872	1,829,872	1,829,872	2,357,720	2,357,720	2,357,720
Revenue Summary:									
Intergovernmental revenues	345,799	71,072	336,404	104,170	104,170	104,170	377,500	452,500	452,500
Public charges for services	378,875	426,978	430,693	396,920	396,920	396,920	427,750	427,750	427,750
Miscellaneous	14,056	11,233	74,061	118,200	118,200	118,200	116,800	116,800	116,800
Total Revenues	738,730	509,283	841,159	619,290	619,290	619,290	922,050	997,050	997,050
Tax Levy Support	(1,070,251)	(1,123,079)	(864,888)	(1,210,582)	(1,210,582)	(1,210,582)	(1,435,670)	(1,360,670)	(1,360,670)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Parks Department						
Calumet County Park						
Revenues						
Public charges for services	389,883	366,800	366,800	370,650	370,650	370,650
Miscellaneous	9,378	100	100	4,800	4,800	4,800
Total Revenues	399,261	366,900	366,900	375,450	375,450	375,450
Total Revenues and Other Financing Sources	399,261	366,900	366,900	375,450	375,450	375,450
Expenditures						
Personnel Services						
Salaries and wages	486,665	581,605	581,605	605,803	605,803	605,803
Fringe benefits	209,880	287,775	287,775	302,792	302,792	302,792
Total Personnel Services	696,545	869,380	869,380	908,595	908,595	908,595
Contractual, Supplies and Other Expenditures						
Contractual Services	188,150	244,807	244,807	214,200	214,200	214,200
Supplies and Expense	131,678	72,750	72,750	76,600	76,600	76,600
Noncapital equipment and rental	8,738	1,500	1,500	3,500	3,500	3,500
Interdepartmental costs	7,720	10,840	10,840	26,976	26,976	26,976
Total Contractual, Supplies and Other Expenditures	336,286	329,897	329,897	321,276	321,276	321,276
Capital Outlay	187,619	60,500	60,500	134,000	134,000	134,000
Total Expenditures	1,220,451	1,259,777	1,259,777	1,363,871	1,363,871	1,363,871
Expenditures over Revenues	(821,189)	(892,877)	(892,877)	(988,421)	(988,421)	(988,421)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Ledge View Nature Center						
Revenues						
Public charges for services	40,810	30,120	30,120	41,300	41,300	41,300
Miscellaneous	64,683	118,100	118,100	112,000	112,000	112,000
Total Revenues	105,493	148,220	148,220	153,300	153,300	153,300
Total Revenues and Other Financing Sources	105,493	148,220	148,220	153,300	153,300	153,300
Expenditures						
Personnel Services						
Salaries and wages	177,918	202,825	202,825	217,181	217,181	217,181
Fringe benefits	72,962	116,637	116,637	140,668	140,668	140,668
Total Personnel Services	250,880	319,462	319,462	357,849	357,849	357,849
Contractual, Supplies and Other Expenditures						
Contractual Services	14,234	21,000	21,000	38,450	38,450	38,450
Supplies and Expense	51,832	28,700	28,700	20,700	20,700	20,700
Grants and Contributions	4,517	-	-	-	-	-
Interdepartmental costs	2,879	4,263	4,263	9,850	9,850	9,850
Total Contractual, Supplies and Other Expenditures	73,462	53,963	53,963	69,000	69,000	69,000
Capital Outlay	13,281	92,500	92,500	93,500	93,500	93,500
Total Expenditures	337,624	465,925	465,925	520,349	520,349	520,349
Expenditures over Revenues	(232,131)	(317,705)	(317,705)	(367,049)	(367,049)	(367,049)
Stockbridge Boat Harbor						
Revenues						
Public charges for services	-	-	-	9,300	9,300	9,300
Total Revenues	-	-	-	9,300	9,300	9,300
Total Revenues and Other Financing Sources	-	-	-	9,300	9,300	9,300
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual Services	-	-	-	7,600	7,600	7,600
Total Contractual, Supplies and Other Expenditures	-	-	-	7,600	7,600	7,600
Total Expenditures	-	-	-	7,600	7,600	7,600

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Expenditures over Revenues	-	-	-	1,700	1,700	1,700
Brothertown Boat Harbor						
Revenues						
Public charges for services	-	-	-	6,500	6,500	6,500
Total Revenues	-	-	-	6,500	6,500	6,500
Total Revenues and Other Financing Sources	-	-	-	6,500	6,500	6,500
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual Services	-	-	-	4,800	4,800	4,800
Total Contractual, Supplies and Other Expenditures	-	-	-	4,800	4,800	4,800
Total Expenditures	-	-	-	4,800	4,800	4,800
Expenditures over Revenues	-	-	-	1,700	1,700	1,700

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Park Grant Programs						
Revenues						
Intergovernmental revenues	336,404	104,170	104,170	377,500	452,500	452,500
Total Revenues	336,404	104,170	104,170	377,500	452,500	452,500
Total Revenues and Other Financing Sources	336,404	104,170	104,170	377,500	452,500	452,500
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual Services	40,740	43,170	43,170	45,000	45,000	45,000
Supplies and Expense	550	5,000	5,000	-	-	-
Total Contractual, Supplies and Other Expenditures	41,290	48,170	48,170	45,000	45,000	45,000
Capital Outlay	106,682	56,000	56,000	407,500	407,500	407,500
Total Expenditures	147,972	104,170	104,170	452,500	452,500	452,500
Expenditures over Revenues	188,432	-	-	(75,000)	-	-
Becker Lake						
Revenues						
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual Services	-	-	-	3,600	3,600	3,600
Total Contractual, Supplies and Other Expenditures	-	-	-	3,600	3,600	3,600
Total Expenditures	-	-	-	3,600	3,600	3,600
Expenditures over Revenues	-	-	-	(3,600)	(3,600)	(3,600)
State Recreational Trails						
Revenues						
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual Services	-	-	-	5,000	5,000	5,000
Total Contractual, Supplies and Other Expenditures	-	-	-	5,000	5,000	5,000
Total Expenditures	-	-	-	5,000	5,000	5,000

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Expenditures over Revenues	-	-	-	(5,000)	(5,000)	(5,000)
Total Parks Department	(864,888)	(1,210,582)	(1,210,582)	(1,435,670)	(1,360,670)	(1,360,670)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

University Extension

FUNCTION: Education agents provide educational programs for all youth and adults regardless of race, creed, ethnic, or economic background. Specialists are also available from the University of Wisconsin if the need surpasses local expertise. The four county positions are: Agriculture agent, 4-H & youth educator, Family living educator, and Community resource development agent.

2026 Authorized Position Counts		
Full-time Employee	Part-time Employee	Full-time Equivalent
1.00	0.00	0.90
1.00	0.00	0.90

Administrative Assistant
TOTAL

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

University Extension

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	62,608	58,822	61,002	87,114	87,114	87,114	84,768	84,768	84,768
Contractual Services	500	35,422	43,616	40,794	40,794	40,864	41,923	41,923	41,923
Supplies & Expense	8,021	10,189	8,319	10,600	10,600	10,600	11,700	11,700	11,700
Building Services	707	524	-	-	-	-	-	-	-
Noncapital equipment and rental	-	-	-	650	650	650	650	650	650
Interdepartmental costs	-	-	-	908	908	908	5,337	5,337	5,337
Capital Outlay	45	70	-	-	-	-	-	-	-
Total Expenditures	71,881	105,027	112,938	140,066	140,066	140,136	144,378	144,378	144,378
Revenue Summary:									
Public charges for services	1,815	775	358	2,400	2,400	2,400	2,400	2,400	2,400
Total Revenues	1,815	775	358	2,400	2,400	2,400	2,400	2,400	2,400
Tax Levy Support	(70,066)	(104,252)	(112,579)	(137,666)	(137,666)	(137,736)	(141,978)	(141,978)	(141,978)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
University Extension						
Revenues						
Public charges for services	358	2,400	2,400	2,400	2,400	2,400
Total Revenues	<u>358</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>
Total Revenues and Other Financing Sources	<u>358</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>
Expenditures						
Personnel Services						
Salaries and wages	33,554	49,089	49,089	43,491	43,491	43,491
Fringe benefits	27,448	38,025	38,025	41,277	41,277	41,277
Total Personnel Services	<u>61,002</u>	<u>87,114</u>	<u>87,114</u>	<u>84,768</u>	<u>84,768</u>	<u>84,768</u>
Contractual, Supplies and Other Expenditures						
Contractual Services	43,616	40,794	40,864	41,923	41,923	41,923
Supplies and Expense	8,319	10,600	10,600	11,700	11,700	11,700
Noncapital equipment and rental	-	650	650	650	650	650
Interdepartmental costs	-	908	908	5,337	5,337	5,337
Total Contractual, Supplies and Other Expenditures	<u>51,935</u>	<u>52,952</u>	<u>53,022</u>	<u>59,610</u>	<u>59,610</u>	<u>59,610</u>
Total Expenditures	<u>112,938</u>	<u>140,066</u>	<u>140,136</u>	<u>144,378</u>	<u>144,378</u>	<u>144,378</u>
Expenditures over Revenues	<u>(112,579)</u>	<u>(137,666)</u>	<u>(137,736)</u>	<u>(141,978)</u>	<u>(141,978)</u>	<u>(141,978)</u>
Total University Extension	<u>(112,579)</u>	<u>(137,666)</u>	<u>(137,736)</u>	<u>(141,978)</u>	<u>(141,978)</u>	<u>(141,978)</u>

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Land and Water Conservation

FUNCTION: Provide technical assistance to individuals, county departments and units of government in natural resource management planning and application activities. Administers the county animal waste management ordinance. Monitors compliance with conservation provisions of the county farmland preservation program and provides environmental education materials to schools and groups.

2026 Authorized Position Counts			
	Full-time Employee	Part-time Employee	Full-time Equivalent
Conservationist	1.00	0.00	1.00
Soil Health Specialist/Agricultural Educator	1.00	0.00	1.00
Erosion Control/Stormwater Specialist	1.00	0.00	1.00
Water Resource Specialist	1.00	0.00	1.00
Land Resource Specialist	1.00	0.00	1.00
Conservation Technician	2.00	0.00	2.00
Total	7.00	0.00	7.00

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Land and Water Conservation

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	653,005	671,905	738,155	824,708	824,708	824,708	830,782	830,782	830,782
Contractual Services	111,195	174,105	144,524	151,231	151,231	139,162	82,263	85,567	85,567
Supplies & Expense	24,486	37,049	30,701	45,116	45,116	43,100	44,761	44,761	44,761
Building Services	4,112	3,906	-	-	-	-	-	-	-
Noncapital equipment and rental	-	-	-	8,580	8,580	2,800	627	627	627
Grants & Contributions	70,011	71,604	157,992	560,310	560,310	161,853	335,000	335,000	335,000
Interdepartmental costs	-	-	10,600	10,760	10,760	10,760	18,305	18,305	18,305
Capital Outlay	18,525	42,555	10,076	-	-	-	8,495	8,495	8,495
Total Expenditures	881,334	1,001,124	1,092,048	1,600,705	1,600,705	1,182,383	1,320,233	1,323,537	1,323,537
Revenue Summary:									
Intergovernmental revenues	303,868	473,287	500,539	841,061	841,061	443,951	620,128	623,432	623,432
Public charges for services	64,260	56,089	(3,305)	63,820	63,820	38,691	57,381	57,381	57,381
Miscellaneous	-	-	5,562	-	-	13,542	-	-	-
Total Revenues	368,128	529,376	502,796	904,881	904,881	496,184	677,509	680,813	680,813
Tax Levy Support	(513,206)	(471,748)	(589,252)	(695,824)	(695,824)	(686,199)	(642,724)	(642,724)	(642,724)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Land and Water Conservation						
Revenues						
Intergovernmental revenues	202,362	204,651	204,651	276,128	276,128	276,128
Public charges for services	(3,305)	63,820	38,691	57,381	57,381	57,381
Total Revenues	199,057	268,471	243,342	333,509	333,509	333,509
Expenditures						
Personnel Services						
Salaries and wages	503,543	545,062	545,062	562,117	562,117	562,117
Fringe benefits	234,612	276,146	276,146	268,665	268,665	268,665
Total Personnel Services	738,155	821,208	821,208	830,782	830,782	830,782
Contractual, Supplies and Other Expenditures						
Contractual Services	39,943	61,231	45,451	57,263	57,263	57,263
Supplies and Expense	25,707	42,516	41,500	44,261	44,261	44,261
Noncapital equipment and rental	-	8,580	2,800	627	627	627
Grants and Contributions	20,000	20,000	20,000	20,000	20,000	20,000
Interdepartmental costs	10,600	10,760	10,760	18,305	18,305	18,305
Total Contractual, Supplies and Other Expenditures	96,250	143,087	120,511	140,456	140,456	140,456
Capital Outlay	-	-	-	8,495	8,495	8,495
Total Expenditures	834,405	964,295	941,719	979,733	979,733	979,733
Expenditures over Revenues	(635,348)	(695,824)	(698,377)	(646,224)	(646,224)	(646,224)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Land and Water Conservation Grant Programs						
Revenues						
Intergovernmental revenues	298,177	636,410	239,300	344,000	347,304	347,304
Miscellaneous	5,562	-	13,542	-	-	-
Total Revenues	303,739	636,410	252,842	344,000	347,304	347,304
Expenditures						
Personnel Services						
Salaries and wages	-	3,225	3,225	-	-	-
Fringe benefits	-	275	275	-	-	-
Total Personnel Services	-	3,500	3,500	-	-	-
Contractual, Supplies and Other Expenditures						
Contractual Services	104,581	90,000	93,712	25,000	28,304	28,304
Supplies and Expense	4,994	2,600	1,600	500	500	500
Grants and Contributions	137,992	540,310	141,853	315,000	315,000	315,000
Total Contractual, Supplies and Other Expenditures	247,566	632,910	237,165	340,500	343,804	343,804
Capital Outlay	10,076	-	-	-	-	-
Total Expenditures	257,643	636,410	240,665	340,500	343,804	343,804
Expenditures over Revenues	46,096	-	12,178	3,500	3,500	3,500
Total Land and Water Conservation	(589,252)	(695,824)	(686,199)	(642,724)	(642,724)	(642,724)

CALUMET COUNTY, WISCONSIN
2026 BUDGET

Family Court Commissioner

Family Court Commissioner
TOTAL

2026 Authorized Position Counts		
Full-time Employee	Part-time Employee	Full-time Equivalent
0.00	0.00	0.00
0.00	0.00	0.00

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Family Court Commissioner

	2022	2023	2024	2025		2026			
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	20,204	-	-	-	-	-	-	-	-
Contractual Services	4,903	23,131	33,194	27,000	27,000	27,000	30,000	30,000	30,000
Supplies & Expense	251	-	1,055	2,000	2,000	1,700	1,700	1,700	1,700
Building Services	120	-	-	-	-	-	-	-	-
Total Expenditures	25,478	23,131	34,249	29,000	29,000	28,700	31,700	31,700	31,700
Revenue Summary:									
Miscellaneous	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-
 Tax Levy Support	 (25,478)	 (23,131)	 (34,249)	 (29,000)	 (29,000)	 (28,700)	 (31,700)	 (31,700)	 (31,700)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Family Court Commissioner						
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual Services	33,194	27,000	27,000	30,000	30,000	30,000
Supplies and Expense	1,055	2,000	1,700	1,700	1,700	1,700
Total Contractual, Supplies and Other Expenditures	<u>34,249</u>	<u>29,000</u>	<u>28,700</u>	<u>31,700</u>	<u>31,700</u>	<u>31,700</u>
Total Expenditures	<u>34,249</u>	<u>29,000</u>	<u>28,700</u>	<u>31,700</u>	<u>31,700</u>	<u>31,700</u>
Expenditures over Revenues	<u>(34,249)</u>	<u>(29,000)</u>	<u>(28,700)</u>	<u>(31,700)</u>	<u>(31,700)</u>	<u>(31,700)</u>

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Maintenance Department

FUNCTION: Has responsibility for the maintenance, custodial service, elevator service, telephone service, boilers, and chillers for the Courthouse and all other County buildings.

	2026 Authorized Position Counts		
	Full-time Employee	Part-time Employee	Full-time Equivalent
Facilities Director	1.00	0.00	1.00
Facilities Maintenance Technician	2.00	0.00	2.00
Janitor / Relief Maintenance	4.00	0.00	4.00
<i>TOTAL</i>	7.00	0.00	7.00

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Maintenance Department

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	584,308	610,536	658,688	743,204	743,204	743,204	812,144	812,144	812,144
Contractual Services	-	921	516,170	672,086	672,086	672,086	691,922	691,922	691,922
Supplies & Expense	119,868	144,411	76,232	70,300	70,300	70,300	85,800	85,800	85,800
Building Services	482,240	496,308	2,339	-	-	-	11,500	11,500	11,500
Interdepartmental costs	-	-	2,668	4,194	4,194	4,194	14,113	14,113	14,113
Capital Outlay	83,993	43,397	69,925	101,000	101,000	101,000	41,500	-	-
Total Expenditures	1,270,409	1,295,573	1,326,022	1,590,784	1,590,784	1,590,784	1,656,979	1,615,479	1,615,479
Revenue Summary:									
Miscellaneous	34,247	8,596	907	-	-	-	-	-	-
Total Revenues	34,247	8,596	907	-	-	-	-	-	-
Tax Levy Support	(1,236,162)	(1,286,977)	(1,325,115)	(1,590,784)	(1,590,784)	(1,590,784)	(1,656,979)	(1,615,479)	(1,615,479)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Maintenance						
Revenues						
Miscellaneous	907	-	-	-	-	-
Total Revenues	907	-	-	-	-	-
Expenditures						
Personnel Services						
Salaries and wages	427,301	467,153	467,153	517,167	517,167	517,167
Fringe benefits	231,387	276,051	276,051	294,977	294,977	294,977
Total Personnel Services	658,688	743,204	743,204	812,144	812,144	812,144
Contractual, Supplies and Other Expenditures						
Contractual Services	516,170	672,086	672,086	691,922	691,922	691,922
Supplies and Expense	76,232	70,300	70,300	85,800	85,800	85,800
Noncapital equipment and rental	2,339	-	-	11,500	11,500	11,500
Interdepartmental costs	2,668	4,194	4,194	14,113	14,113	14,113
Total Contractual, Supplies and Other Expenditures	597,409	746,580	746,580	803,335	803,335	803,335
Capital Outlay	69,925	101,000	101,000	41,500	-	-
Total Expenditures	1,326,022	1,590,784	1,590,784	1,656,979	1,615,479	1,615,479
Expenditures over Revenues	(1,325,115)	(1,590,784)	(1,590,784)	(1,656,979)	(1,615,479)	(1,615,479)
Total Maintenance	(1,325,115)	(1,590,784)	(1,590,784)	(1,656,979)	(1,615,479)	(1,615,479)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Sheriff's Office

FUNCTION: The chief law enforcement officer in the County and must protect all properties either by himself or through his deputies. The sheriff takes charge and custody of the jail and persons therein and keeps records of all prisoners committed, charged and/or convicted of any arrests. Is responsible to maintain peace on and along the highways of the County. Is responsible to investigate all accidents occurring on the highways and other premises held open to the public for use of their motor vehicle.

2026 Authorized Position Counts		
Full-time Employee	Part-time Employee	Full-time Equivalent

Administration			
Sheriff	1.00	0.00	1.00
Chief Deputy	1.00	0.00	1.00
Enforcement			
Lieutenant	2.00	0.00	2.00
Patrol Sergeant	3.00	0.00	3.00
Investigator	3.00	0.00	3.00
Special Investigator	1.00	0.00	1.00
Police School Liaison Officer	3.00	0.00	3.00
Courthouse Security Officer	1.00	0.00	1.00
Patrol Officer	20.00	0.00	20.00
Jail			
Jail Administrator	1.00	0.00	1.00
Jail Sergeant	2.00	0.00	2.00
Correctional Officer	15.00	0.00	15.00
Dispatch/Support Services			
Dispatcher	9.00	0.00	9.00
Administrative Assistant/Evidence Specialist	1.00	0.00	1.00
Administrative Specialist	4.00	0.00	4.00
TOTAL	67.00	0.00	67.00

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Sheriff's Department

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original	Amended	Projected	Requested	Proposed	Adopted
				Budget	Budget				
Expenditure Summary:									
Personnel Services	6,645,019	6,890,073	7,277,595	7,943,993	7,943,993	7,943,993	7,975,207	7,748,176	7,748,176
Contractual Services	378,714	430,150	946,626	1,105,608	1,105,608	1,121,006	1,119,470	1,119,470	1,119,470
Supplies & Expense	675,148	778,920	414,578	393,347	393,347	424,105	441,440	441,440	441,440
Building Services	26,806	31,167	-	-	-	-	-	-	-
Noncapital equipment and rental	-	-	13,610	8,700	8,700	8,200	117,000	117,000	117,000
Grants & Contributions	15,494	16,307	6,235	6,235	6,235	6,235	6,735	6,735	6,735
Interdepartmental costs	-	-	60,723	71,363	71,363	71,363	151,411	151,411	151,411
Capital Outlay	489,711	45,139	402,878	1,317,100	1,317,100	519,800	1,289,500	1,269,500	1,269,500
Total Expenditures	8,230,892	8,191,756	9,122,245	10,846,346	10,846,346	10,094,702	11,100,763	10,853,732	10,853,732
Revenue Summary:									
Intergovernmental revenues	61,530	71,627	198,829	848,601	848,601	41,301	171,400	171,400	171,400
Licenses and permits	-	5	-	-	-	-	-	-	-
Fines and forfeitures	-	-	5	-	-	-	-	-	-
Public charges for services	609,118	547,131	214,947	211,150	211,150	142,800	161,600	161,600	161,600
Intergovernmental charges	817,904	733,083	1,124,090	1,411,779	1,411,779	1,411,779	1,723,316	1,723,316	1,723,316
Miscellaneous	1,779	229,906	229,048	290,000	290,000	236,630	254,600	254,600	254,600
Total Revenues	1,490,331	1,581,752	1,766,920	2,761,530	2,761,530	1,832,510	2,310,916	2,310,916	2,310,916
Tax Levy Support	(6,740,561)	(6,610,004)	(7,355,324)	(8,084,816)	(8,084,816)	(8,262,192)	(8,789,847)	(8,542,816)	(8,542,816)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Sheriff's Office						
Administration						
Expenditures						
Personnel Services						
Salaries and wages	671,158	656,804	656,804	723,501	723,501	723,501
Fringe benefits	357,686	396,579	396,579	412,327	412,327	412,327
Total Personnel Services	1,028,844	1,053,383	1,053,383	1,135,828	1,135,828	1,135,828
Contractual, Supplies and Other Expenditures						
Contractual Services	14,016	17,280	18,570	18,570	18,570	18,570
Supplies and Expense	11,164	9,415	10,715	10,750	10,750	10,750
Interdepartmental costs	7,942	9,691	9,691	17,707	17,707	17,707
Total Contractual, Supplies and Other Expenditures	33,122	36,386	38,976	47,027	47,027	47,027
Total Expenditures	1,061,966	1,089,769	1,092,359	1,182,855	1,182,855	1,182,855
Expenditures over Revenues	(1,061,966)	(1,089,769)	(1,092,359)	(1,182,855)	(1,182,855)	(1,182,855)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Enforcement						
Revenues						
Intergovernmental revenues	51,854	41,301	41,301	121,400	121,400	121,400
Fines and forfeitures	5	-	-	-	-	-
Public charges for services	33,818	41,250	18,900	28,900	28,900	28,900
Intergovernmental revenues	358,102	361,882	361,882	356,157	356,157	356,157
Miscellaneous	7,787	80,000	18,990	7,600	7,600	7,600
Total Revenues	451,566	524,433	441,073	514,057	514,057	514,057
Expenditures						
Personnel Services						
Salaries and wages	1,832,135	2,072,654	2,072,654	2,128,604	1,901,573	1,901,573
Fringe benefits	962,998	1,142,246	1,142,246	1,167,943	1,167,943	1,167,943
Total Personnel Services	2,795,133	3,214,900	3,214,900	3,296,547	3,069,516	3,069,516
Contractual, Supplies and Other Expenditures						
Contractual Services	107,545	149,260	174,068	140,800	140,800	140,800
Supplies and Expense	142,675	153,640	151,140	167,940	167,940	167,940
Noncapital equipment and rental	13,610	8,200	7,700	115,000	115,000	115,000
Grants and Contributions	6,235	6,235	6,235	6,735	6,735	6,735
Interdepartmental costs	21,112	29,870	29,870	54,245	54,245	54,245
Total Contractual, Supplies and Other Expenditures	291,176	347,205	369,013	484,720	484,720	484,720
Capital Outlay	286,872	231,000	231,000	368,200	348,200	348,200
Total Expenditures	3,373,181	3,793,105	3,814,913	4,149,467	3,902,436	3,902,436
Expenditures over Revenues	(2,921,615)	(3,268,672)	(3,373,840)	(3,635,410)	(3,388,379)	(3,388,379)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Harrison						
Revenues						
Intergovernmental revenues	745,731	1,033,897	1,033,897	1,351,159	1,351,159	1,351,159
Miscellaneous	-	-	7,640	6,000	6,000	6,000
Total Revenues	745,731	1,033,897	1,041,537	1,357,159	1,357,159	1,357,159
Expenditures						
Personnel Services						
Salaries and wages	397,672	493,673	493,673	491,331	491,331	491,331
Fringe benefits	220,174	309,728	309,728	233,771	233,771	233,771
Total Personnel Services	617,846	803,401	803,401	725,102	725,102	725,102
Contractual, Supplies and Other Expenditures						
Contractual Services	21,155	8,300	10,100	10,800	10,800	10,800
Supplies and Expense	18,650	27,500	23,000	23,500	23,500	23,500
Interdepartmental costs	5,602	5,056	5,056	13,064	13,064	13,064
Total Contractual, Supplies and Other Expenditures	45,408	40,856	38,156	47,364	47,364	47,364
Capital Outlay	57,772	109,300	109,300	56,000	56,000	56,000
Total Expenditures	721,026	953,557	950,857	828,466	828,466	828,466
Expenditures over Revenues	24,705	80,340	90,680	528,693	528,693	528,693

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Corrections						
Revenues						
Intergovernmental revenues	146,975	-	-	50,000	50,000	50,000
Public charges for services	175,516	168,900	122,900	131,700	131,700	131,700
Intergovernmental revenues	20,257	16,000	16,000	16,000	16,000	16,000
Total Revenues	342,748	184,900	138,900	197,700	197,700	197,700
Expenditures						
Personnel Services						
Salaries and wages	1,253,703	1,278,148	1,278,148	1,341,015	1,341,015	1,341,015
Fringe benefits	458,788	540,752	540,752	453,750	453,750	453,750
Total Personnel Services	1,712,491	1,818,900	1,818,900	1,794,765	1,794,765	1,794,765
Contractual, Supplies and Other Expenditures						
Contractual Services	290,719	428,500	416,000	415,200	415,200	415,200
Supplies and Expense	235,604	200,492	237,250	237,250	237,250	237,250
Noncapital equipment and rental	-	500	500	-	-	-
Interdepartmental costs	14,312	16,706	16,706	39,079	39,079	39,079
Total Contractual, Supplies and Other Expenditures	540,636	646,198	670,456	691,529	691,529	691,529
Capital Outlay	8,178	29,500	29,500	35,800	35,800	35,800
Total Expenditures	2,261,305	2,494,598	2,518,856	2,522,094	2,522,094	2,522,094
Expenditures over Revenues	(1,918,557)	(2,309,698)	(2,379,956)	(2,324,394)	(2,324,394)	(2,324,394)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Transport						
Revenues						
Public charges for services	5,614	1,000	1,000	1,000	1,000	1,000
Total Revenues	<u>5,614</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Expenditures						
Personnel Services						
Salaries and wages	70,096	69,950	69,950	73,175	73,175	73,175
Fringe benefits	6,722	5,911	5,911	8,949	8,949	8,949
Total Personnel Services	<u>76,818</u>	<u>75,861</u>	<u>75,861</u>	<u>82,124</u>	<u>82,124</u>	<u>82,124</u>
Contractual, Supplies and Other Expenditures						
Supplies and Expense	257	200	200	200	200	200
Interdepartmental costs	2,180	1,577	1,577	6,939	6,939	6,939
Total Contractual, Supplies and Other Expenditures	<u>2,437</u>	<u>1,777</u>	<u>1,777</u>	<u>7,139</u>	<u>7,139</u>	<u>7,139</u>
Capital Outlay	<u>41,996</u>	<u>-</u>	<u>-</u>	<u>46,500</u>	<u>46,500</u>	<u>46,500</u>
Total Expenditures	<u>121,250</u>	<u>77,638</u>	<u>77,638</u>	<u>135,763</u>	<u>135,763</u>	<u>135,763</u>
Expenditures over Revenues	<u>(115,637)</u>	<u>(76,638)</u>	<u>(76,638)</u>	<u>(134,763)</u>	<u>(134,763)</u>	<u>(134,763)</u>

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

General Fund

Dispatch

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Revenues						
Intergovernmental revenues	-	807,300	-	-	-	-
Miscellaneous	221,262	210,000	210,000	241,000	241,000	241,000
Total Revenues	221,262	1,017,300	210,000	241,000	241,000	241,000
Total Revenues and Other Financing Sources	221,262	1,017,300	210,000	241,000	241,000	241,000
Expenditures						
Personnel Services						
Salaries and wages	731,323	636,302	636,302	656,008	656,008	656,008
Fringe benefits	315,140	341,246	341,246	284,833	284,833	284,833
Total Personnel Services	1,046,463	977,548	977,548	940,841	940,841	940,841
Contractual, Supplies and Other Expenditures						
Contractual Services	513,191	502,268	502,268	534,100	534,100	534,100
Supplies and Expense	6,228	2,100	1,800	1,800	1,800	1,800
Noncapital equipment and rental	-	-	-	2,000	2,000	2,000
Interdepartmental costs	9,575	8,463	8,463	20,377	20,377	20,377
Total Contractual, Supplies and Other Expenditures	528,993	512,831	512,531	558,277	558,277	558,277
Capital Outlay	8,060	947,300	150,000	783,000	783,000	783,000
Total Expenditures	1,583,516	2,437,679	1,640,079	2,282,118	2,282,118	2,282,118
Expenditures over Revenues	(1,362,254)	(1,420,379)	(1,430,079)	(2,041,118)	(2,041,118)	(2,041,118)
Total Sheriff's Office	(7,355,324)	(8,084,816)	(8,262,192)	(8,789,847)	(8,542,816)	(8,542,816)

CALUMET COUNTY, WISCONSIN
2026 BUDGET

Emergency Management

FUNCTION: Creates the framework within which communities and organizations reduce vulnerability to hazards and more effectively cope with disasters.

	2026 Authorized Position Counts		
	Full-time Employee	Part-time Employee	Full-time Equivalent
Emergency Manager	1.00	0.00	1.00
<i>TOTAL</i>	1.00	0.00	1.00

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Emergency Management

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	112,329	96,535	101,211	101,561	101,561	101,561	105,992	105,992	105,992
Contractual Services	37,695	29,892	8,078	26,862	26,862	26,862	74,462	21,462	21,462
Supplies & Expense	6,136	8,721	5,656	13,110	13,110	13,110	12,760	12,760	12,760
Building Services	1,166	2,018	7,584	-	-	-	4,900	4,900	4,900
Interdepartmental costs	-	-	2,966	3,622	3,622	3,622	4,139	4,139	4,139
Capital Outlay	9,784	9,055	23,676	26,000	26,000	26,000	-	-	-
Total Expenditures	167,110	146,221	149,172	171,155	171,155	171,155	202,253	149,253	149,253
Revenue Summary:									
Intergovernmental revenues	33,573	166,458	63,108	74,837	74,837	74,837	53,000	53,000	53,000
Other Financing Sources	-	1,900	-	-	-	-	-	-	-
Total Revenues	33,573	168,358	63,108	74,837	74,837	74,837	53,000	53,000	53,000
 Tax Levy Support	 133,537	 (22,137)	 86,064	 96,318	 96,318	 96,318	 149,253	 96,253	 96,253

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Emergency Management						
Revenues						
Intergovernmental revenues	55,242	54,837	54,837	-	-	-
Total Revenues	55,242	54,837	54,837	-	-	-
Expenditures						
Personnel Services						
Salaries and wages	75,176	64,881	64,881	67,714	67,714	67,714
Fringe benefits	12,782	10,764	10,764	11,293	11,293	11,293
Total Personnel Services	87,958	75,645	75,645	79,007	79,007	79,007
Contractual, Supplies and Other Expenditures						
Contractual Services	5,376	13,662	13,662	18,762	18,762	18,762
Supplies and Expense	5,408	11,980	11,980	11,880	11,880	11,880
Noncapital equipment and rental	-	-	-	4,900	4,900	4,900
Interdepartmental costs	2,966	3,622	3,622	4,139	4,139	4,139
Total Contractual, Supplies and Other Expenditures	13,751	29,264	29,264	39,681	39,681	39,681
Capital Outlay	23,676	16,000	16,000	-	-	-
Total Expenditures	125,385	120,909	120,909	118,688	118,688	118,688
Expenditures over Revenues	(70,143)	(66,072)	(66,072)	(118,688)	(118,688)	(118,688)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
General Fund						
Local Emergency Plan Committee						
Expenditures						
Personnel Services						
Salaries and wages	11,392	22,277	22,277	23,221	23,221	23,221
Fringe benefits	1,861	3,639	3,639	3,764	3,764	3,764
Total Personnel Services	13,253	25,916	25,916	26,985	26,985	26,985
Contractual, Supplies and Other Expenditures						
Contractual Services	2,638	3,200	3,200	2,700	2,700	2,700
Supplies and Expense	248	1,130	1,130	880	880	880
Total Contractual, Supplies and Other Expenditures	2,886	4,330	4,330	3,580	3,580	3,580
Total Expenditures	16,139	30,246	30,246	30,565	30,565	30,565
Expenditures over Revenues	(16,139)	(30,246)	(30,246)	(30,565)	(30,565)	(30,565)
Emergency Management Grant Programs						
Revenues						
Intergovernmental revenues	7,866	20,000	20,000	53,000	53,000	53,000
Contractual, Supplies and Other Expenditures						
Contractual Services	64	10,000	10,000	53,000	-	-
Noncapital equipment and rental	7,584	-	-	-	-	-
Capital Outlay	-	10,000	10,000	-	-	-
Total Expenditures	7,648	20,000	20,000	53,000	-	-
Expenditures under (over) Revenues	218	-	-	-	53,000	53,000
Total Emergency Management	(86,064)	(96,318)	(96,318)	(149,253)	(96,253)	(96,253)
Total General Fund	87,353	(2,736,006)	(2,661,547)	(3,523,681)	(2,921,081)	(2,921,081)

OTHER FUNDS – BUDGET DETIAL

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Home Health Care & Hospice

FUNCTION: Provides skilled nursing care in the home setting to individuals who may be acutely, chronically or terminally ill. The total needs of the patient are assessed and a plan of treatment is developed with the patient, family, doctor and nurse. Hospice is a special healthcare program to assist people suffering from a advanced disease and when a curative approach to care is no longer appropriate. Hospice's main goal is to provide pain control and comfort.

2026 Authorized Position Counts			
	Full-time Employee	Part-time Employee	Full-time Equivalent
HHC / Hospice Unit Supervisor	2.00	0.00	2.00
HHC / Hospice Quality and Infection Control Coordinator	1.00	0.00	1.00
HHC / Hospice RN	8.00	0.00	8.00
HHC / Hospice LPN	1.00	0.00	1.00
HHC / Hospice Aide	3.00	0.00	3.00
Hospice Social Worker	1.00	0.00	1.00
<i>TOTAL</i>	16.00	0.00	16.00

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Home Health Care & Hospice

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	1,914,085	2,047,767	2,066,636	2,116,239	2,116,239	2,161,747	2,098,581	2,621,469	2,621,469
Contractual Services	647,063	564,750	457,881	454,651	454,651	568,953	501,926	501,926	501,926
Supplies & Expense	170,444	135,207	239,751	208,629	208,629	208,218	212,882	212,882	212,882
Fixed Charges	-	-	8,000	-	-	700	1,300	1,300	1,300
Grants & Contributions	-	-	40,645	-	-	-	-	-	-
Interdepartmental costs	296,916	250,383	419,762	277,343	277,343	296,910	317,312	317,312	317,312
Total Expenditures	3,028,508	2,998,107	3,232,674	3,056,862	3,056,862	3,236,528	3,132,001	3,654,889	3,654,889
Revenue Summary:									
Public charges for services	2,865,931	2,808,245	2,389,760	3,042,067	3,042,067	2,937,044	2,982,565	2,794,565	2,794,565
Miscellaneous	-	-	430,197	14,795	14,795	-	-	-	-
Transfers In	162,577	189,862	412,717	-	-	-	-	756,755	756,755
Total Revenues	3,028,508	2,998,107	3,232,674	3,056,862	3,056,862	2,937,044	2,982,565	3,551,320	3,551,320
Change in Fund Balance	-	-	-	-	-	(299,484)	(149,436)	(103,569)	(103,569)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Home Health and Hospice						
Administration and General						
Miscellaneous	419,762	-	-	-	-	-
Total Revenues	419,762	-	-	-	-	-
Other Financing Sources						
Transfers	412,717	-	-	-	756,755	756,755
Total Other Financing Sources	412,717	-	-	-	756,755	756,755
Total Revenues and Other Financing Sources	832,479	-	-	-	756,755	756,755
Expenditures						
Personnel Services						
Salaries and wages	460,083	147,642	-	-	303,693	303,693
Fringe benefits	247,614	123,396	-	-	265,062	265,062
Total Personnel Services	707,697	271,038	-	-	568,755	568,755
Contractual, Supplies and Other Expenditures						
Contractual Services	97,822	100,751	-	-	-	-
Supplies and Expense	20,263	17,634	-	-	-	-
Building Services	8,000	-	-	-	-	-
Grants and Contributions	40,645	-	-	-	-	-
Interdepartmental costs	419,762	277,343	-	-	-	-
Total Contractual, Supplies and Other Expenditures	586,491	395,728	-	-	-	-
Total Expenditures	1,294,188	666,766	-	-	568,755	568,755
Expenditures under (over) Revenues	(461,709)	(666,766)	-	-	188,000	188,000

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Home Health and Hospice						
Home Health						
Revenues						
Public charges for services	1,011,713	1,207,335	1,191,365	1,067,243	1,067,243	1,067,243
Miscellaneous	-	500	134,783	135,283	135,283	135,283
Total Revenues	1,011,713	1,207,835	1,326,148	1,202,526	1,202,526	1,202,526
Expenditures						
Personnel Services						
Salaries and wages	480,902	626,815	698,780	686,613	686,613	686,613
Fringe benefits	214,658	311,933	357,103	382,535	358,889	358,889
Total Personnel Services	695,560	938,748	1,055,883	1,069,148	1,045,502	1,045,502
Contractual, Supplies and Other Expenditures						
Contractual Services	180,785	110,000	231,575	213,534	213,534	213,534
Supplies and Expense	81,565	75,706	93,715	93,730	93,730	93,730
Building Services	-	-	500	900	900	900
Interdepartmental costs	-	-	148,455	158,656	158,656	158,656
Total Contractual, Supplies and Other Expenditures	262,350	185,706	474,245	466,820	466,820	466,820
Total Expenditures	957,910	1,124,454	1,530,128	1,535,968	1,512,322	1,512,322
Expenditures under (over) Revenues	53,803	83,381	(203,980)	(333,442)	(309,796)	(309,796)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Home Health and Hospice						
Hospice						
Revenues						
Public charges for services	1,378,047	1,834,732	1,462,088	1,443,256	1,443,256	1,443,256
Miscellaneous	10,435	14,295	148,808	336,783	148,783	148,783
Total Revenues	1,388,482	1,849,027	1,610,896	1,780,039	1,592,039	1,592,039
Expenditures						
Personnel Services						
Salaries and wages	472,055	622,000	707,091	670,852	670,852	670,852
Fringe benefits	191,324	284,453	398,773	358,581	336,360	336,360
Total Personnel Services	663,378	906,453	1,105,864	1,029,433	1,007,212	1,007,212
Contractual, Supplies and Other Expenditures						
Contractual Services	179,275	243,900	337,378	288,392	288,392	288,392
Supplies and Expense	137,923	115,289	114,503	119,152	119,152	119,152
Building Services	-	-	200	400	400	400
Interdepartmental costs	-	-	148,455	158,656	158,656	158,656
Total Contractual, Supplies and Other Expenditures	317,198	359,189	600,536	566,600	566,600	566,600
Total Expenditures	980,576	1,265,642	1,706,400	1,596,033	1,573,812	1,573,812
Expenditures under (over) Revenues	407,906	583,385	(95,504)	184,006	18,227	18,227
Total Home Health and Hospice	\$ -	\$ -	\$ (299,484)	\$ (149,436)	\$ (103,569)	\$ (103,569)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Health and Human Services Department

FUNCTION: Provides a wide range of services to adults, children, and families. Provides all the services, and carries all the legal responsibilities of a County Social Services Department and 51.42/437 Board. Administers child welfare services, social work services for juvenile court, casework service with unmarried parents, social work services to families and adults, custody mediation and studies, foster home programs, W-2, Medical Assistance certification, Food Stamp Program, Fuel Assistance and General Relief.

2026 Authorized Position Counts		
Full-time Employee	Part-time Employee	Full-time Equivalent

Health & Human Services Director	1.00	0.00	1.00
Family Court Mediator	1.00	0.00	1.00
Quality Assurance Case Coordinator	1.00	0.00	1.00
Deputy Director	1.00	0.00	1.00
Project Manager	1.00	0.00	1.00
Economic Support/W2/Child Support Division			
Economic Support / Child Support Division Manager	1.00	0.00	1.00
Economic Support / Child Support Lead Worker	1.00	0.00	1.00
Economic Support Resource Specialist	5.00	1.00	5.80
Administrative Assistant	1.00	0.00	1.00
Child Support Specialist	1.00	1.00	1.80
Financial Division			
Finance Supervisor	1.00	0.00	1.00
Senior Accountant	3.00	0.00	3.00
Accounting Technician	3.00	1.00	3.80
Account Clerk	2.00	0.00	2.00
HSD Business Division			
Business Supervisor	1.00	0.00	1.00
Program Assistant	1.00	0.00	1.00
Administrative Assistant	3.00	1.00	3.80
Behavioral Health Division			
Behavioral Health Division Manager	1.00	0.00	1.00
Behavioral Health Division Supervisor	1.00	0.00	1.00
Emergency Mental Health Program Supervisor	1.00	0.00	1.00
Behavioral Health Therapist	6.00	0.00	6.00
Human Services Professional	4.00	0.00	4.00
Psychiatric Nurse	1.00	0.00	1.00
Psychiatrist	0.00	1.00	0.80
Children Welfare Division			
Children, Youth & Family Services Manager	1.00	0.00	1.00
Child Welfare Unit Supervisor	1.00	0.00	1.00
Human Services Professional	4.00	0.00	4.00
Family Services Division			
Family Services Unit Supervisor	1.00	0.00	1.00
Foster Care Coordinator	1.00	0.00	1.00
Human Services Professional	7.00	0.00	7.00
Family Support Worker	1.00	1.00	1.60

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Health and Human Services Department

2026 Authorized Position Counts		
Full-time Employee	Part-time Employee	Full-time Equivalent

ADRC/Long Term Support Division			
Manager of Aging and Disability Resources	1.00	0.00	1.00
Long-term Support			
Human Services Professional	2.00	0.00	2.00
Birth - 3 & CLTS			
Children's Support Services Supervisor	1.00	0.00	1.00
Occupational Therapist	1.00	0.00	1.00
Physical Therapist	1.00	0.00	1.00
Speech Therapist	2.00	0.00	2.00
Early Child / Exceptional Education Needs Teacher	2.00	0.00	2.00
Human Services Professional	7.00	0.00	7.00
Aging & Disability Resource Center			
ADRC Supervisor	1.00	0.00	1.00
Elder Benefits Specialist & Volunteer Coordinator	1.00	0.00	1.00
County Transportation Coordinator	1.00	0.00	1.00
Dementia Care Specialist/Prevention Coordinator	1.00	0.00	1.00
Disability Benefit Specialist	0.00	1.00	0.85
Human Services Professional	4.00	0.00	4.00
Administrative Assistant	1.00	0.00	1.00
Meal Site Manager	0.00	5.00	2.15
Health Division			
Administrative Assistant	3.00	0.00	3.00
Public Health			
Public Health Unit Supervisor/Health Officer	1.00	0.00	1.00
Public Health Nurse	5.00	0.00	5.00
WIC			
WIC Project Director/Project Nutritionist	0.00	1.00	0.75
Nutrition Educator	0.00	1.00	0.80
TOTAL	93.00	14.00	102.15

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Health and Human Services Department

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	9,057,059	9,923,299	10,414,330	11,332,458	11,332,458	11,354,793	11,844,447	11,844,447	11,844,447
Contractual Services	6,822,768	6,789,503	5,038,954	5,994,543	5,994,543	5,085,787	5,560,650	5,585,650	5,585,650
Supplies & Expense	565,786	702,994	777,033	747,655	747,655	752,544	745,881	745,881	745,881
Building Services	81,963	79,928	-	-	-	-	-	-	-
Fixed Charges	-	-	8,180	-	-	500	500	500	500
Insurance and Depreciation	67,569	65,031	3,196	12,000	12,000	16,322	16,322	16,322	16,322
Grants & Contributions	-	-	272,184	272,184	272,184	272,184	272,184	272,184	272,184
Interdepartmental costs	-	-	2,578,507	2,943,089	2,943,089	2,034,101	2,103,638	2,103,638	2,103,638
Capital Outlay	97,451	45,649	112,988	30,000	30,000	42,957	18,200	18,200	18,200
Transfer Out	663,973	240,668	412,717	-	-	-	-	-	-
Total Expenditures	17,356,569	17,847,072	19,618,090	21,331,929	21,331,929	19,559,188	20,561,822	20,586,822	20,586,822
Revenue Summary:									
General property taxes	4,785,024	4,785,024	4,947,922	5,147,922	5,147,922	5,147,922	5,147,922	5,025,922	5,025,922
Intergovernmental revenues	10,386,406	10,554,936	6,466,039	5,518,432	5,518,432	6,199,176	6,042,371	6,042,371	6,042,371
Fines and forfeitures	-	-	28,863	-	-	31,000	36,000	36,000	36,000
Public charges for services	2,457,045	2,727,033	5,867,919	7,471,964	7,471,964	6,122,782	7,275,547	7,184,845	7,184,845
Miscellaneous	100,000	60	2,598,554	2,925,981	2,925,981	1,915,614	1,892,257	1,892,257	1,892,257
Total Revenues	17,728,475	18,067,053	19,909,297	21,064,299	21,064,299	19,416,494	20,394,097	20,181,395	20,181,395
Change in Fund Balance	371,906	219,981	291,207	(267,630)	(267,630)	(142,694)	(167,725)	(405,427)	(405,427)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Department of Health and Human Services						
Non-departmental						
Revenues						
General Property Taxes	4,947,922	5,147,922	5,147,922	5,147,922	5,025,922	5,025,922
Intergovernmental revenues	1,454,193	-	1,708,162	1,435,350	1,435,350	1,435,350
Miscellaneous	13,481	-	-	-	-	-
Total Revenues	6,415,596	5,147,922	6,856,084	6,583,272	6,461,272	6,461,272
Transfer to Home Health	412,717	-	-	-	-	-
Administration						
Revenues						
Public charges for services	10,599	950	950	950	950	950
Miscellaneous	2,045,590	2,288,960	1,575,047	1,574,537	1,574,537	1,574,537
Expenditures						
Personnel Services						
Salaries and wages	429,111	571,608	487,887	504,509	504,509	504,509
Fringe benefits	163,575	241,271	199,606	224,435	224,435	224,435
Total Personnel Services	592,686	812,879	687,493	728,944	728,944	728,944
Contractual, Supplies and Other Expenditures						
Contractual Services	193,816	258,164	211,965	226,606	251,606	251,606
Supplies and Expense	132,938	257,493	107,899	107,875	107,875	107,875
Building Services	6,713	-	500	500	500	500
Interdepartmental costs	2,045,540	2,410,157	1,695,734	1,786,243	1,786,243	1,786,243
Total Contractual, Supplies and Other Expenditures	2,379,007	2,925,814	2,016,098	2,121,224	2,146,224	2,146,224
Capital Outlay	-	30,000	15,195	200	200	200
Total Expenditures	2,971,693	3,768,693	2,718,786	2,850,368	2,875,368	2,875,368
Business						
Expenditures						
Personnel Services						
Salaries and wages	221,263	304,153	405,233	413,307	413,307	413,307
Fringe benefits	179,619	206,916	328,806	331,190	331,190	331,190
Total Personnel Services	400,882	511,069	734,039	744,497	744,497	744,497

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Department of Health and Human Services						
Business (continued)						
Contractual, Supplies and Other Expenditures						
Contractual Services	227	500	230	979	979	979
Supplies and Expense	1,094	2,317	1,525	1,500	1,500	1,500
Total Contractual, Supplies and Other Expenditures	<u>1,320</u>	<u>2,817</u>	<u>1,755</u>	<u>2,479</u>	<u>2,479</u>	<u>2,479</u>
Total Expenditures	<u>402,203</u>	<u>513,886</u>	<u>735,794</u>	<u>746,976</u>	<u>746,976</u>	<u>746,976</u>
Expenditures under (over) Revenues	<u>(402,203)</u>	<u>(513,886)</u>	<u>(735,794)</u>	<u>(746,976)</u>	<u>(746,976)</u>	<u>(746,976)</u>
Finance						
Expenditures						
Personnel Services						
Salaries and wages	398,436	416,830	420,690	429,099	429,099	429,099
Fringe benefits	231,057	251,486	250,992	252,487	252,487	252,487
Total Personnel Services	<u>629,493</u>	<u>668,316</u>	<u>671,682</u>	<u>681,586</u>	<u>681,586</u>	<u>681,586</u>
Contractual, Supplies and Other Expenditures						
Contractual Services	118	500	890	1,153	1,153	1,153
Supplies and Expense	146	2,317	1,000	1,000	1,000	1,000
Total Contractual, Supplies and Other Expenditures	<u>263</u>	<u>2,817</u>	<u>1,890</u>	<u>2,153</u>	<u>2,153</u>	<u>2,153</u>
Total Expenditures	<u>629,756</u>	<u>671,133</u>	<u>673,572</u>	<u>683,739</u>	<u>683,739</u>	<u>683,739</u>
Expenditures under (over) Revenues	<u>(629,756)</u>	<u>(671,133)</u>	<u>(673,572)</u>	<u>(683,739)</u>	<u>(683,739)</u>	<u>(683,739)</u>

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Department of Health and Human Services						
Human Services Board						
Expenditures						
Personnel Services						
Salaries and wages	5,413	12,000	12,000	12,000	12,000	12,000
Fringe benefits	414	944	-	950	950	950
Total Personnel Services	5,827	12,944	12,000	12,950	12,950	12,950
Contractual, Supplies and Other Expenditures						
Supplies and Expense	2,476	5,504	5,504	5,550	5,550	5,550
Total Contractual, Supplies and Other Expenditures	2,476	5,504	5,504	5,550	5,550	5,550
Total Expenditures	8,303	18,448	17,504	18,500	18,500	18,500
Expenditures under (over) Revenues	(8,303)	(18,448)	(17,504)	(18,500)	(18,500)	(18,500)
Grants and Contributions	272,184	-	272,184	272,184	272,184	272,184
Total Contractual, Supplies and Other Expenditures	272,184	-	272,184	272,184	272,184	272,184
Total Expenditures	272,184	-	272,184	272,184	272,184	272,184
Expenditures under (over) Revenues	(272,184)	-	(272,184)	(272,184)	(272,184)	(272,184)
Alcohol and Other Drug Abuse						
Revenues						
Intergovernmental revenues	374,515	46,328	46,328	46,328	46,328	46,328
Fines and forfeitures	28,863	-	31,000	36,000	36,000	36,000
Public charges for services	43,852	72,700	41,700	46,700	46,700	46,700
Total Revenues	447,230	119,028	119,028	129,028	129,028	129,028
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual Services	14,934	43,700	12,430	31,300	31,300	31,300
Total Contractual, Supplies and Other Expenditures	14,934	43,700	12,430	31,300	31,300	31,300
Total Expenditures	14,934	43,700	12,430	31,300	31,300	31,300
Expenditures under (over) Revenues	432,295	75,328	106,598	97,728	97,728	97,728

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Department of Health and Human Services						
Mental Health Crisis Services						
Public charges for services	60,007	63,444	57,236	100,000	100,000	100,000
Total Revenues	60,007	63,444	57,236	100,000	100,000	100,000
Expenditures						
Personnel Services						
Salaries and wages	76,592	88,901	95,807	97,631	97,631	97,631
Fringe benefits	24,420	27,485	15,485	15,829	15,829	15,829
Total Personnel Services	101,012	116,386	111,292	113,460	113,460	113,460
Contractual, Supplies and Other Expenditures						
Contractual Services	43,093	20,000	65,806	61,862	61,862	61,862
Total Contractual, Supplies and Other Expenditures	43,093	20,000	65,806	61,862	61,862	61,862
Total Expenditures	144,105	136,386	177,098	175,322	175,322	175,322
Expenditures under (over) Revenues	(84,098)	(72,942)	(119,862)	(75,322)	(75,322)	(75,322)
Community Support Program						
Revenues						
Public charges for services	144,210	100,249	70,680	107,000	107,000	107,000
Total Revenues	144,210	100,249	70,680	107,000	107,000	107,000
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual Services	71,463	-	25,150	24,650	24,650	24,650
Supplies and Expense	976	-	1,103	900	900	900
Grants and Contributions	-	42,255	-	-	-	-
Total Contractual, Supplies and Other Expenditures	72,438	42,255	26,253	25,550	25,550	25,550
Total Expenditures	72,438	42,255	26,253	25,550	25,550	25,550
Expenditures under (over) Revenues	71,771	57,994	44,427	81,450	81,450	81,450

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Department of Health and Human Services						
Comprehensive Community Serv						
Revenues						
Public charges for services	855,788	1,180,623	900,000	1,125,000	1,034,298	1,034,298
Total Revenues	855,788	1,180,623	900,000	1,125,000	1,034,298	1,034,298
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual Services	306,871	401,767	307,650	333,150	333,150	333,150
Supplies and Expense	141	-	2,280	2,280	2,280	2,280
Total Contractual, Supplies and Other Expenditures	307,012	401,767	309,930	335,430	335,430	335,430
Total Expenditures	307,012	401,767	309,930	335,430	335,430	335,430
Expenditures under (over) Revenues	548,775	778,856	590,070	789,570	698,868	698,868
Mental Health Services						
Revenues						
Intergovernmental revenues	48,685	900,122	58,685	58,685	58,685	58,685
Public charges for services	161,549	179,912	156,800	210,200	210,200	210,200
Total Revenues	210,234	1,080,034	215,485	268,885	268,885	268,885
Expenditures						
Personnel Services						
Salaries and wages	1,223,413	1,259,557	1,288,050	1,230,160	1,230,160	1,230,160
Fringe benefits	397,928	435,219	495,995	450,323	450,323	450,323
Total Personnel Services	1,621,340	1,694,776	1,784,045	1,680,483	1,680,483	1,680,483
Contractual, Supplies and Other Expenditures						
Contractual Services	50,467	258,609	86,930	105,980	105,980	105,980
Supplies and Expense	30,306	5,125	32,616	40,000	40,000	40,000
Fixed Charges	3,196	-	4,322	4,322	4,322	4,322
Grants and Contributions	-	722	-	-	-	-
Total Contractual, Supplies and Other Expenditures	83,969	264,456	123,868	150,302	150,302	150,302
Total Expenditures	1,705,310	1,959,232	1,907,913	1,830,785	1,830,785	1,830,785
Expenditures under (over) Revenues	(1,495,076)	(879,198)	(1,692,428)	(1,561,900)	(1,561,900)	(1,561,900)
Inpatient Mental Health Serv						
Revenues						
Public charges for services	218,577	114,818	153,940	196,500	196,500	196,500
Total Revenues	218,577	114,818	153,940	196,500	196,500	196,500
Expenditures						
Contractual Services	350,268	125,000	274,000	200,000	200,000	200,000
Total Contractual, Supplies and Other Expenditures	350,268	125,000	274,000	200,000	200,000	200,000
Total Expenditures	350,268	125,000	274,000	200,000	200,000	200,000

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Department of Health and Human Services						
Expenditures under (over) Revenues	(131,691)	(10,182)	(120,060)	(3,500)	(3,500)	(3,500)
Economic Support						
Revenues						
Intergovernmental revenues	664,222	696,009	630,762	683,621	683,621	683,621
Total Revenues	664,222	696,009	630,762	683,621	683,621	683,621
Expenditures						
Personnel Services						
Salaries and wages	396,498	388,452	392,242	406,221	406,221	406,221
Fringe benefits	168,922	168,630	167,888	172,544	172,544	172,544
Total Personnel Services	565,420	557,082	560,130	578,765	578,765	578,765
Contractual, Supplies and Other Expenditures						
Contractual Services	1,485	1,900	400	690	690	690
Supplies and Expense	108	1,000	260	260	260	260
Total Contractual, Supplies and Other Expenditures	1,594	2,900	660	950	950	950
Total Expenditures	567,014	559,982	560,790	579,715	579,715	579,715
Expenditures under (over) Revenues	97,208	136,027	69,972	103,906	103,906	103,906

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Department of Health and Human Services						
Daycare						
Revenues						
Intergovernmental revenues	52,934	50,382	53,646	53,646	53,646	53,646
Total Revenues	52,934	50,382	53,646	53,646	53,646	53,646
Expenditures						
Personnel Services						
Salaries and wages	15,274	29,775	26,294	20,674	20,674	20,674
Fringe benefits	6,523	14,327	12,280	9,100	9,100	9,100
Total Personnel Services	21,797	44,102	38,574	29,774	29,774	29,774
Contractual, Supplies and Other Expenditures						
Contractual Services	3,000	3,000	3,000	3,000	3,000	3,000
Supplies and Expense	-	40	65	65	65	65
Total Contractual, Supplies and Other Expenditures	3,000	3,040	3,065	3,065	3,065	3,065
Total Expenditures	24,797	47,142	41,639	32,839	32,839	32,839
Expenditures under (over) Revenues	28,137	3,240	12,007	20,807	20,807	20,807
Intergovernmental revenues	2,746	-	16,904	16,904	16,904	16,904
Total Revenues	2,746	-	16,904	16,904	16,904	16,904
Contractual Services	-	-	4,500	6,500	6,500	6,500
Total Contractual, Supplies and Other Expenditures	-	-	4,500	6,500	6,500	6,500
Total Expenditures	-	-	4,500	6,500	6,500	6,500
Expenditures under (over) Revenues	2,746	-	12,404	10,404	10,404	10,404
Child Support Mixed						
Revenues						
Intergovernmental revenues	354,768	389,888	402,341	417,910	417,910	417,910
Public charges for services	2,745	-	-	-	-	-
Total Revenues	357,513	389,888	402,341	417,910	417,910	417,910
Expenditures						
Personnel Services						
Salaries and wages	200,141	182,205	183,653	187,329	187,329	187,329
Fringe benefits	113,688	132,195	132,181	132,834	132,834	132,834
Total Personnel Services	313,829	314,400	315,834	320,163	320,163	320,163
Contractual Services	540	-	-	-	-	-
Supplies and Expense	833	-	50	50	50	50
Total Contractual, Supplies and Other Expenditures	1,374	-	50	50	50	50
Total Expenditures	315,203	314,400	315,884	320,213	320,213	320,213
Expenditures under (over) Revenues	42,310	75,488	86,457	97,697	97,697	97,697

Child Support Shared

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Department of Health and Human Services						
Revenues						
Intergovernmental revenues	444,466	389,888	402,341	417,910	417,910	417,910
Public charges for services	-	2,390	2,320	2,320	2,320	2,320
Miscellaneous	167,761	167,761	154,763	131,916	131,916	131,916
Total Revenues	612,227	560,039	559,424	552,146	552,146	552,146
Expenditures						
Personnel Services						
Salaries and wages	91,086	146,060	152,521	155,564	155,564	155,564
Fringe benefits	57,400	104,814	107,345	108,085	108,085	108,085
Total Personnel Services	148,486	250,874	259,866	263,649	263,649	263,649
Contractual, Supplies and Other Expenditures						
Contractual Services	11,598	9,600	10,700	12,090	12,090	12,090
Supplies and Expense	289	2,140	1,150	1,325	1,325	1,325
Interdepartmental costs	167,761	167,761	154,763	131,916	131,916	131,916
Total Contractual, Supplies and Other Expenditures	179,647	179,501	166,613	145,331	145,331	145,331
Total Expenditures	328,133	430,375	426,479	408,980	408,980	408,980
Expenditures under (over) Revenues	284,094	129,664	132,945	143,166	143,166	143,166
Children's Long Term Support						
Revenues						
Intergovernmental revenues	(30,427)	-	-	-	-	-
Public charges for services	3,806,879	5,270,916	4,223,614	4,909,777	4,909,777	4,909,777
Total Revenues	3,776,452	5,270,916	4,223,614	4,909,777	4,909,777	4,909,777
Expenditures						
Personnel Services						
Salaries and wages	585,965	595,221	585,612	764,246	764,246	764,246
Fringe benefits	318,101	365,349	351,577	460,591	460,591	460,591
Total Personnel Services	904,066	960,570	937,189	1,224,837	1,224,837	1,224,837

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Department of Health and Human Services						
Children's Long Term Support (continued)						
Contractual, Supplies and Other Expenditures						
Contractual Services	3,042,059	4,220,757	3,315,809	3,861,719	3,861,719	3,861,719
Supplies and Expense	9,749	2,295	18,710	19,478	19,478	19,478
Total Contractual, Supplies and Other Expenditures	3,051,808	4,223,052	3,334,519	3,881,197	3,881,197	3,881,197
Total Expenditures	3,955,874	5,183,622	4,271,708	5,106,034	5,106,034	5,106,034
Expenditures under (over) Revenues	(179,421)	87,294	(48,094)	(196,257)	(196,257)	(196,257)
Birth to 3						
Revenues						
Intergovernmental revenues	117,679	119,884	119,884	119,884	119,884	119,884
Public charges for services	150,223	132,933	113,922	169,000	169,000	169,000
Total Revenues	267,902	252,817	233,806	288,884	288,884	288,884
Expenditures						
Personnel Services						
Salaries and wages	551,082	578,433	559,797	593,408	593,408	593,408
Fringe benefits	287,027	323,774	313,474	328,033	328,033	328,033
Total Personnel Services	838,109	902,207	873,271	921,441	921,441	921,441
Contractual, Supplies and Other Expenditures						
Contractual Services	12,451	400	11,937	23,016	23,016	23,016
Supplies and Expense	15,826	2,400	32,525	32,768	32,768	32,768
Total Contractual, Supplies and Other Expenditures	28,277	2,800	44,462	55,784	55,784	55,784
Total Expenditures	866,386	905,007	917,733	977,225	977,225	977,225
Expenditures under (over) Revenues	(598,484)	(652,190)	(683,927)	(688,341)	(688,341)	(688,341)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Department of Health and Human Services						
Children's Community Options						
Revenues						
Intergovernmental revenues	150,049	150,049	150,049	150,049	150,049	150,049
Total Revenues	150,049	150,049	150,049	150,049	150,049	150,049
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual Services	140	5,500	-	-	-	-
Total Expenditures	140	5,500	-	-	-	-
Expenditures under (over) Revenues	149,909	144,549	150,049	150,049	150,049	150,049
Aging & Disability Resource Center						
Revenues						
Intergovernmental revenues	1,096,036	803,838	929,889	984,619	984,619	984,619
Public charges for services	6,660	3,000	2,950	3,000	3,000	3,000
Miscellaneous	365,171	365,231	183,604	183,604	183,604	183,604
Total Revenues	1,467,867	1,172,069	1,116,443	1,171,223	1,171,223	1,171,223
Expenditures						
Personnel Services						
Salaries and wages	776,244	615,707	642,117	654,941	654,941	654,941
Fringe benefits	400,159	371,463	363,081	365,429	365,429	365,429
Total Personnel Services	1,176,402	987,170	1,005,198	1,020,370	1,020,370	1,020,370
Contractual, Supplies and Other Expenditures						
Contractual Services	18,760	4,500	9,490	12,732	12,732	12,732
Supplies and Expense	17,668	22,644	19,914	22,681	22,681	22,681
Interdepartmental costs	365,171	365,171	183,604	183,604	183,604	183,604
Total Contractual, Supplies and Other Expenditures	401,600	392,315	213,008	219,017	219,017	219,017
Total Expenditures	1,578,002	1,379,485	1,218,206	1,239,387	1,239,387	1,239,387
Expenditures under (over) Revenues	(110,135)	(207,416)	(101,763)	(68,164)	(68,164)	(68,164)
Community Aging Programs						
Revenues						
Intergovernmental revenues	197,695	190,129	190,000	190,000	190,000	190,000
Public charges for services	136,232	47,251	128,905	134,000	134,000	134,000
Miscellaneous	1,951	104,029	2,200	2,200	2,200	2,200
Total Revenues	335,878	341,409	321,105	326,200	326,200	326,200
Expenditures						
Personnel Services						
Salaries and wages	77,845	67,202	42,758	44,431	44,431	44,431
Fringe benefits	15,382	20,080	19,447	19,680	19,680	19,680
Total Personnel Services	93,227	87,282	62,205	64,111	64,111	64,111

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Department of Health and Human Services						
Contractual, Supplies and Other Expenditures						
Contractual Services	32,722	32,775	24,578	27,520	27,520	27,520
Supplies and Expense	340,306	313,268	291,369	310,080	310,080	310,080
Grants and Contributions	-	79,863	-	-	-	-
Total Contractual, Supplies and Other Expenditures	<u>373,028</u>	<u>425,906</u>	<u>315,947</u>	<u>337,600</u>	<u>337,600</u>	<u>337,600</u>
Total Expenditures	<u>466,255</u>	<u>513,188</u>	<u>378,152</u>	<u>401,711</u>	<u>401,711</u>	<u>401,711</u>
Expenditures under (over) Revenues	<u>(130,377)</u>	<u>(171,779)</u>	<u>(57,047)</u>	<u>(75,511)</u>	<u>(75,511)</u>	<u>(75,511)</u>
Transportation Services						
Revenues						
Intergovernmental revenues	211,241	201,330	257,866	222,766	222,766	222,766
Public charges for services	134,258	132,741	170,272	172,000	172,000	172,000
Total Revenues	<u>345,499</u>	<u>334,071</u>	<u>428,138</u>	<u>394,766</u>	<u>394,766</u>	<u>394,766</u>

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Department of Health and Human Services						
Transportation Services (continued)						
Expenditures						
Personnel Services						
Salaries and wages	197,632	169,213	218,519	240,325	240,325	240,325
Fringe benefits	77,701	74,747	79,413	81,518	81,518	81,518
Total Personnel Services	275,333	243,960	297,932	321,843	321,843	321,843
Contractual, Supplies and Other Expenditures						
Contractual Services	91,350	94,274	111,187	114,696	114,696	114,696
Supplies and Expense	95,336	92,500	81,860	92,850	92,850	92,850
Fixed Charges	-	12,000	12,000	12,000	12,000	12,000
Grants and Contributions	-	149,344	-	-	-	-
Total Contractual, Supplies and Other Expenditures	186,686	348,118	205,047	219,546	219,546	219,546
Capital Outlay	17,988	-	-	18,000	18,000	18,000
Total Expenditures	480,007	592,078	502,979	559,389	559,389	559,389
Expenditures under (over) Revenues	(134,508)	(258,007)	(74,841)	(164,623)	(164,623)	(164,623)
Adult Protective Services						
Revenues						
Intergovernmental revenues	64,173	34,173	34,173	34,173	34,173	34,173
Public charges for services	6,546	-	-	-	-	-
Total Revenues	70,719	34,173	34,173	34,173	34,173	34,173
Expenditures						
Personnel Services						
Salaries and wages	155,710	148,311	152,038	155,080	155,080	155,080
Fringe benefits	43,398	26,032	26,685	27,251	27,251	27,251
Total Personnel Services	199,107	174,343	178,723	182,331	182,331	182,331
Contractual, Supplies and Other Expenditures						
Contractual Services	74,821	57,669	30,300	39,575	39,575	39,575
Supplies and Expense	1,852	400	3,288	3,600	3,600	3,600
Total Contractual, Supplies and Other Expenditures	76,673	58,069	33,588	43,175	43,175	43,175
Total Expenditures	275,780	232,412	212,311	225,506	225,506	225,506
Expenditures under (over) Revenues	(205,061)	(198,239)	(178,138)	(191,333)	(191,333)	(191,333)
Intergovernmental revenues	21,152	-	21,152	21,152	21,152	21,152
Total Revenues	21,152	-	21,152	21,152	21,152	21,152
Contractual Services	12,155	-	15,000	15,000	15,000	15,000
Supplies and Expense	823	230	535	535	535	535
Total Contractual, Supplies and Other Expenditures	12,978	230	15,535	15,535	15,535	15,535
Total Expenditures	12,978	230	15,535	15,535	15,535	15,535
Expenditures under (over) Revenues	8,175	(230)	5,617	5,617	5,617	5,617

Child Welfare

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Department of Health and Human Services						
Revenues						
Intergovernmental revenues	68,837	644,740	84,365	90,159	90,159	90,159
Public charges for services	24,344	64,518	26,000	25,000	25,000	25,000
Total Revenues	93,181	709,258	110,365	115,159	115,159	115,159
Expenditures						
Personnel Services						
Salaries and wages	348,652	445,065	436,180	446,536	446,536	446,536
Fringe benefits	147,054	203,852	194,848	237,261	237,261	237,261
Total Personnel Services	495,706	648,917	631,028	683,797	683,797	683,797
Contractual Services	73,844	145,700	123,778	156,746	156,746	156,746
Supplies and Expense	14,361	6,270	24,184	25,279	25,279	25,279
Total Contractual, Supplies and Other Expenditures	88,205	151,970	147,962	182,025	182,025	182,025
Total Expenditures	583,911	800,887	778,990	865,822	865,822	865,822
Expenditures under (over) Revenues	(490,730)	(91,629)	(668,625)	(750,663)	(750,663)	(750,663)
Family Services						
Revenues						
Intergovernmental revenues	654,511	626,844	667,091	677,634	677,634	677,634
Public charges for services	11,254	40,078	10,403	11,700	11,700	11,700
Total Revenues	665,765	666,922	677,494	689,334	689,334	689,334
Expenditures						
Personnel Services						
Salaries and wages	619,857	787,380	801,074	817,279	817,279	817,279
Fringe benefits	219,658	331,825	284,416	324,544	324,544	324,544
Total Personnel Services	839,515	1,119,205	1,085,490	1,141,823	1,141,823	1,141,823

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Department of Health and Human Services						
Family Services (continued)						
Contractual, Supplies and Other Expenditures	-					
Contractual Services	570,189	226,491	389,624	222,846	222,846	222,846
Supplies and Expense	27,351	8,281	39,908	40,668	40,668	40,668
Total Contractual, Supplies and Other Expenditures	597,540	234,772	429,532	263,514	263,514	263,514
Total Expenditures	1,437,055	1,353,977	1,515,022	1,405,337	1,405,337	1,405,337
Expenditures under (over) Revenues	(771,290)	(687,055)	(837,528)	(716,003)	(716,003)	(716,003)
Family Court Services						
Revenues						
Public charges for services	32,108	441	23,390	23,700	23,700	23,700
Salaries and wages	90,479	90,540	90,540	92,360	92,360	92,360
Fringe benefits	44,981	49,794	49,850	50,154	50,154	50,154
Total Personnel Services	135,460	140,334	140,390	142,514	142,514	142,514
Supplies and Expense	1,608	-	1,500	1,500	1,500	1,500
Total Contractual, Supplies and Other Expenditures	1,608	-	1,500	1,500	1,500	1,500
Total Expenditures	137,068	140,334	141,890	144,014	144,014	144,014
Expenditures under (over) Revenues	(104,960)	(139,893)	(118,500)	(120,314)	(120,314)	(120,314)
Foster Care Licensing						
Expenditures						
Personnel Services						
Salaries and wages	89,080	93,324	95,340	97,160	97,160	97,160
Fringe benefits	45,245	49,686	50,719	51,062	51,062	51,062
Total Personnel Services	134,324	143,010	146,059	148,222	148,222	148,222
Contractual Services	-	-	200	200	200	200
Supplies and Expense	4,376	-	7,704	7,704	7,704	7,704
Total Contractual, Supplies and Other Expenditures	4,376	-	7,904	7,904	7,904	7,904
Total Expenditures	138,700	143,010	153,963	156,126	156,126	156,126
Expenditures under (over) Revenues	(138,700)	(143,010)	(153,963)	(156,126)	(156,126)	(156,126)
Public Health						
Revenues						
Intergovernmental revenues	313,023	88,427	239,137	235,180	235,180	235,180
Public charges for services	58,013	60,000	33,700	33,700	33,700	33,700
Miscellaneous	4,600	-	-	-	-	-
Total Revenues	375,636	148,427	272,837	268,880	268,880	268,880

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Department of Health and Human Services						
Public Health (continued)						
Expenditures						
Personnel Services						
Salaries and wages	489,468	483,577	413,669	412,000	412,000	412,000
Fringe benefits	251,489	283,416	226,441	241,530	241,530	241,530
Total Personnel Services	<u>740,957</u>	<u>766,993</u>	<u>640,110</u>	<u>653,530</u>	<u>653,530</u>	<u>653,530</u>
Contractual, Supplies and Other Expenditures						
Contractual Services	56,783	79,637	41,609	70,456	70,456	70,456
Supplies and Expense	74,202	20,342	74,181	23,933	23,933	23,933
Interdepartmental costs	34	-	-	-	-	-
Total Contractual, Supplies and Other Expenditures	<u>131,020</u>	<u>99,979</u>	<u>115,790</u>	<u>94,389</u>	<u>94,389</u>	<u>94,389</u>
Capital Outlay	95,000	-	27,762	-	-	-
Total Expenditures	<u>966,977</u>	<u>866,972</u>	<u>783,662</u>	<u>747,919</u>	<u>747,919</u>	<u>747,919</u>
Expenditures under (over) Revenues	<u>(591,341)</u>	<u>(718,545)</u>	<u>(510,825)</u>	<u>(479,039)</u>	<u>(479,039)</u>	<u>(479,039)</u>

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Department of Health and Human Services						
Women, Infants, and Children						
Revenues						
Intergovernmental revenues	205,542	186,401	186,401	186,401	186,401	186,401
Public charges for services	4,076	5,000	6,000	5,000	5,000	5,000
Total Revenues	209,618	191,401	192,401	191,401	191,401	191,401
Expenditures						
Personnel Services						
Salaries and wages	146,171	126,144	132,017	134,652	134,652	134,652
Fringe benefits	35,180	49,495	50,226	50,705	50,705	50,705
Total Personnel Services	181,351	175,639	182,243	185,357	185,357	185,357
Contractual, Supplies and Other Expenditures						
Contractual Services	5,800	4,100	8,624	8,184	8,184	8,184
Supplies and Expense	4,268	3,090	3,414	4,000	4,000	4,000
Building Services	1,468	-	-	-	-	-
Interdepartmental costs	-	-	-	1,875	1,875	1,875
Total Contractual, Supplies and Other Expenditures	11,535	7,190	12,038	14,059	14,059	14,059
Total Expenditures	192,886	182,829	194,281	199,416	199,416	199,416
Expenditures under (over) Revenues	16,731	8,572	(1,880)	(8,015)	(8,015)	(8,015)
Total Department of Human Services	291,207	(267,630)	(142,694)	(167,725)	(405,427)	(405,427)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Opioid Abatement

FUNCTION: This fund is used to account for Opioid settlements received by the County.

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	-	-	-	116,450	116,450	116,450	127,444	127,444	127,444
Contractual Services	-	-	2,675	-	-	-	-	-	-
Total Expenditures	-	-	2,675	116,450	116,450	116,450	127,444	127,444	127,444
Revenue Summary:									
Miscellaneous	183,280	47,479	309,638	47,626	47,626	93,234	113,301	113,301	113,301
Total Revenues	183,280	47,479	309,638	47,626	47,626	93,234	113,301	113,301	113,301
Change in Fund Balance	183,280	47,479	306,963	(68,824)	(68,824)	(23,216)	(14,143)	(14,143)	(14,143)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Jail Maintenance

FUNCTION: This fund is used to account for funds collected from jail assessments imposed on individuals by court action for violations of state laws and county ordinances. Funds collected are used for repairs and improvements to the county jail.

	2022	2023	2024	2025		2026			
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Capital Outlay	-	8,069	-	-	-	-	-	-	-
Total Expenditures	-	8,069	-	-	-	-	-	-	-
Revenue Summary:									
Public charges for services	22,965	23,256	26,004	24,000	24,000	24,000	32,000	32,000	32,000
Total Revenues	22,965	23,256	26,004	24,000	24,000	24,000	32,000	32,000	32,000
Change in Fund Balance	22,965	15,187	26,004	24,000	24,000	24,000	32,000	32,000	32,000

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Jail Maintenance						
Revenues						
Public charges for services	26,004	24,000	24,000	32,000	32,000	32,000
Total Revenues	<u>26,004</u>	<u>24,000</u>	<u>24,000</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>
Expenditures						
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Jail Maintenance	<u>26,004</u>	<u>24,000</u>	<u>24,000</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Land Records

FUNCTION: A division of the Planning Department, is responsible for the development of the county-wide geographic information system (GIS) for use by County departments, local municipalities, utilities, the private sector, and the general public. Coordinates the acquisition, development, and maintenance of automated or digital County land records.

2026 Authorized Position Counts			
	Full-time Employee	Part-time Employee	Full-time Equivalent
GIS Administrator	1.00	0.00	1.00
GIS Specialist	1.00	0.00	1.00
<i>TOTAL</i>	2.00	0.00	2.00

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Land Records

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	185,321	178,906	192,176	199,393	199,393	199,393	228,992	228,992	228,992
Contractual Services	23,525	23,615	136,607	90,936	90,936	100,232	72,236	72,236	72,236
Supplies & Expense	47,911	41,936	5,391	8,090	8,090	7,390	8,190	8,190	8,190
Building Services	457	457	-	-	-	-	-	-	-
Noncapital equipment and rental	-	-	-	1,600	1,600	2,196	-	-	-
Interdepartmental costs	-	-	2,697	3,063	3,063	3,063	5,010	5,010	5,010
Capital Outlay	49,191	6,106	-	-	-	-	74,220	74,220	74,220
Total Expenditures	306,405	251,020	336,872	303,082	303,082	312,274	388,648	388,648	388,648
Revenue Summary:									
General property taxes	115,751	180,093	204,069	199,118	199,118	199,118	243,432	280,648	280,648
Intergovernmental revenues	62,120	120,680	58,864	68,864	68,864	71,696	68,000	68,000	68,000
Public charges for services	48,255	36,155	40,337	35,100	35,100	45,100	40,000	40,000	40,000
Total Revenues	226,126	336,928	303,270	303,082	303,082	315,914	351,432	388,648	388,648
Change in Fund Balance	(80,279)	85,908	(33,602)	-	-	3,640	(37,216)	-	-

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Land Records						
Revenues						
General Property Taxes	204,069	199,118	199,118	243,432	280,648	280,648
Intergovernmental revenues	58,864	68,864	71,696	68,000	68,000	68,000
Public charges for services	40,337	35,100	45,100	40,000	40,000	40,000
Total Revenues	303,270	303,082	315,914	351,432	388,648	388,648
Expenditures						
Personnel Services						
Salaries and wages	144,463	150,391	150,391	157,183	157,183	157,183
Fringe benefits	47,712	49,002	49,002	71,809	71,809	71,809
Total Personnel Services	192,176	199,393	199,393	228,992	228,992	228,992
Contractual, Supplies and Other Expenditures						
Contractual Services	136,607	90,936	100,232	72,236	72,236	72,236
Supplies and Expense	5,391	8,090	7,390	8,190	8,190	8,190
Noncapital equipment and rental	-	1,600	2,196	-	-	-
Interdepartmental costs	2,697	3,063	3,063	5,010	5,010	5,010
Total Contractual, Supplies and Other Expenditures	144,696	103,689	112,881	85,436	85,436	85,436
Capital Outlay	-	-	-	74,220	74,220	74,220
Total Expenditures	336,872	303,082	312,274	388,648	388,648	388,648
Total Land Records	(33,602)	-	3,640	(37,216)	-	-

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Economic Development Loans

FUNCTION: This fund is used to account for the County's economic development loan program. Financing is provided by federal Community Development Block Grant funds and revolving loan fund repayments. The County in partnership with the Department of Commerce administer a business revolving loan fund program. This program is designed to create new employment, retain and expand existing businesses, and provide business loans on a companion basis with other financing resources such as public sector loans or other government loan programs.

	2021	2022	2023	2024		2025			
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Total Expenditures	-	-	-	-	-	-	-	-	-
Revenue Summary:									
Total Revenues	-	-	-	-	-	-	-	-	-
Change in Fund Balance	-	-	-	-	-	-	-	-	-

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

County Trunk Highways

FUNCTION: This fund is used to account for general property taxes and state aids used to reimburse the highway department's operating fund for the maintenance and construction of county roads and bridges.

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Contractual Services	2,656,631	2,454,319	1,823,340	2,457,824	2,457,824	2,457,824	2,781,955	2,649,592	2,649,592
Grants & Contributions	138,082	62,656	41,489	249,655	249,655	249,655	585,000	585,000	585,000
Total Expenditures	2,794,713	2,516,975	1,864,828	2,707,479	2,707,479	2,707,479	3,366,955	3,234,592	3,234,592
Revenue Summary:									
General property taxes	400,000	508,376	443,620	669,655	669,655	669,655	562,849	916,635	916,635
Intergovernmental revenues	2,331,745	2,033,419	1,492,223	1,858,987	1,858,987	1,858,987	2,219,106	2,117,957	2,117,957
Public charges for services	-	-	915	-	-	-	-	-	-
Total Revenues	2,731,745	2,541,795	1,936,758	2,528,642	2,528,642	2,528,642	2,781,955	3,034,592	3,034,592
Change in Fund Balance	(62,968)	24,820	71,930	(178,837)	(178,837)	(178,837)	(585,000)	(200,000)	(200,000)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Trunk Highways						
General Revenues						
General property taxes	400,000	420,000	420,000	562,849	331,635	331,635
Intergovernmental revenues	1,492,223	1,552,792	1,552,792	1,622,668	1,521,519	1,521,519
Public Charges	915	-	-	-	-	-
Total General Revenues	<u>1,893,138</u>	<u>1,972,792</u>	<u>1,972,792</u>	<u>2,185,517</u>	<u>1,853,154</u>	<u>1,853,154</u>
Local Bridge Aids						
Revenues						
General property taxes	43,620	249,655	249,655	-	585,000	585,000
Expenditures						
Contractual, Supplies and Other Expenditures						
Grants and contributions	41,489	249,655	249,655	585,000	585,000	585,000
Expenditures under (over) Revenues	<u>2,131</u>	<u>-</u>	<u>-</u>	<u>(585,000)</u>	<u>-</u>	<u>-</u>
County Maintenance						
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual services	1,221,647	1,473,869	1,473,869	1,473,869	1,327,190	1,327,190
Winter Maintenance						
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual services	601,692	677,760	677,760	711,648	725,964	725,964
Highway Road Const - County						
Revenues						
Intergovernmental revenues	-	306,195	306,195	596,438	596,438	596,438
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual Services	-	306,195	306,195	596,438	596,438	596,438
	<u>71,930</u>	<u>(178,837)</u>	<u>(178,837)</u>	<u>(585,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

County Sales Tax Program

FUNCTION: This fund is used to account for the accumulation of resources collected from the County Sales Tax authorized under State Statute 77.70 and the expenditure of those resources in accordance with the County Ordinance adopting the 1/2 % County Sales Tax.

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Capital Outlay	3,104,108	5,631,375	5,357,950	6,379,826	6,379,826	6,379,826	10,346,530	7,532,592	7,532,592
Total Expenditures	3,104,108	5,631,375	5,357,950	6,379,826	6,379,826	6,379,826	10,346,530	7,532,592	7,532,592
Revenue Summary:									
Other taxes	5,643,664	5,947,985	6,200,520	6,081,000	6,081,000	6,400,000	6,500,000	6,500,000	6,500,000
Total Revenues	5,643,664	5,947,985	6,200,520	6,081,000	6,081,000	6,400,000	6,500,000	6,500,000	6,500,000
Change in Fund Balance	2,539,556	316,610	842,570	(298,826)	(298,826)	20,174	(3,846,530)	(1,032,592)	(1,032,592)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Sales Tax						
Revenues						
Other taxes	6,200,520	6,081,000	6,400,000	6,500,000	6,500,000	6,500,000
Total Revenues	6,200,520	6,081,000	6,400,000	6,500,000	6,500,000	6,500,000
Expenditures						
Capital Outlay						
Information Technology	-	-	-	320,975	320,975	320,975
Parks department						
Calumet County Park	23,438	223,500	223,500	1,089,500	960,000	960,000
Ledge View Nature Center	56,274	143,000	143,000	60,000	60,000	60,000
Maintenance	1,659,610	1,708,000	1,708,000	331,000	2,020,000	2,020,000
Sheriff's Office						
Administration	-	-	-	3,754,500	24,500	24,500
Dispatch	22,260	90,000	90,000	60,000	60,000	60,000
Highway						
Highway Asset Acquisition	33,162	-	-	30,000	15,000	15,000
Highway Bridge Construction - County	1,250,416	1,572,725	1,572,725	230,000	230,000	230,000
Highway Road Construction - County	2,312,791	2,642,601	2,642,601	4,470,555	3,842,117	3,842,117
Total Capital Outlay	5,357,950	6,379,826	6,379,826	10,346,530	7,532,592	7,532,592
Total County Sales Tax	842,570	(298,826)	20,174	(3,846,530)	(1,032,592)	(1,032,592)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Debt Service

FUNCTION: This fund is used to account for the accumulation of resources used for the payment of general obligation debt that is not the financial responsibility of the proprietary funds.

	2022	2023	2024	2024		2026			
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Debt Service	3,188,756	3,160,281	3,010,431	3,002,581	3,002,581	3,002,581	2,883,781	2,883,781	2,883,781
Total Expenditures	3,188,756	3,160,281	3,010,431	3,002,581	3,002,581	3,002,581	2,883,781	2,883,781	2,883,781
Revenue Summary:									
General property taxes	3,101,237	3,160,281	3,010,431	3,002,581	3,002,581	3,002,581	2,883,781	2,883,781	2,883,781
Interest and Debt Premium	163,130	-	-	-	-	-	-	-	-
Total Revenues	3,264,367	3,160,281	3,010,431	3,002,581	3,002,581	3,002,581	2,883,781	2,883,781	2,883,781
Change in Fund Balance	75,611	-	-	-	-	-	-	-	-

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Debt Service Fund						
Revenues						
General Property Taxes	3,010,431	3,002,581	3,002,581	2,883,781	2,883,781	2,883,781
Total Revenues	3,010,431	3,002,581	3,002,581	2,883,781	2,883,781	2,883,781
Debt Service						
Principal	2,150,000	2,190,000	2,190,000	2,120,000	2,120,000	2,120,000
Interest	860,431	812,581	812,581	763,781	763,781	763,781
Total Debt Service	3,010,431	3,002,581	3,002,581	2,883,781	2,883,781	2,883,781
Expenditures under (over) Revenues	-	-	-	-	-	-

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

County Highway Operations

FUNCTION: The department is in charge of all winter and summer maintenance of all highways maintained by the County, all construction, blacktopping, seal coating, marking and signing, engineering, purchasing of right of way, maintenance and purchase of highway equipment and specification of materials and supplies.

	2026 Authorized Position Counts		
	Full-time Employee	Part-time Employee	Full-time Equivalent
Highway Commissioner	1.00	0.00	1.00
Office Coordinator	1.00	0.00	1.00
Highway / Roads			
Highway Superintendent	1.00	0.00	1.00
Foreman	2.00	0.00	2.00
Highway Maintenance Technician	15.00	0.00	15.00
Highway Shop			
Shop Superintendent	1.00	0.00	1.00
Mechanic	2.00	0.00	2.00
<i>TOTAL</i>	23.00	0.00	23.00

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

County Highway Operations

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expense Summary:									
Personnel Services	2,973,730	2,565,936	2,343,943	2,677,042	2,677,042	2,677,042	1,735,629	2,553,869	2,553,869
Contractual Services	1,827,325	340,851	1,703,230	3,618,568	3,618,568	3,618,568	1,636,366	1,601,599	1,601,599
Supplies and Expense	3,014,361	5,080,817	3,688,573	2,765,869	2,765,869	2,765,869	4,139,864	4,020,617	4,020,617
Building Services	141,521		-	-	-	-	-	-	-
Noncapital equipment and rental	-		14,820	6,000	6,000	6,000	60,377	53,202	53,202
Fixed Charges	1,857,812	669,627	733,302	735,000	735,000	735,000	734,561	772,663	772,663
Grants & Contributions	-	14,187	42,561	-	-	-	-	-	-
Interdepartmental costs	-								
Capital Outlay	4,275	1,699,167	(299,591)	2,178,000	2,178,000	2,178,000	1,388,644	981,644	981,644
Cost Allocation	(1,723,557)	(1,820,710)	12,810	(930,108)	(930,108)	(930,108)	375,989	(966,049)	(966,049)
Total Expenditures	8,095,466	8,549,875	8,239,649	11,050,371	11,050,371	11,050,371	10,071,430	9,017,545	9,017,545
Revenue Summary:									
Intergovernmental revenues	-	2,805,140	2,433,825	1,965,219	1,965,219	2,520,413	2,296,906	2,291,111	2,291,111
Licenses and permits	-	27,282	30,785	25,000	25,000	25,000	25,000	25,000	25,000
Public charges for services	40,196	316,844	44,155	39,287	39,287	39,287	38,890	40,411	40,411
Intergovernmental charges	7,482,015	6,637,282	5,683,867	8,217,628	8,217,628	8,217,628	6,650,818	6,996,938	6,996,938
Other Financing Sources	-		368	-	-	-	-	-	-
Total Revenues	7,522,211	9,786,548	8,193,000	10,247,134	10,247,134	10,802,328	9,011,614	9,353,460	9,353,460
Change in Net Assets	(573,255)	1,236,673	(46,649)	(803,237)	(803,237)	(248,043)	(1,059,816)	335,915	335,915

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2024 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Highway Operations						
Administration and General Expenses						
Highway Administration						
Revenues						
Licenses and permits	30,785	25,000	25,000	25,000	25,000	25,000
Public charges for services	1,464	1,558	1,558	-	1,521	1,521
Intergovernmental charges for services	83,318	77,300	77,300	93,741	107,536	107,536
Interdepartmental charges for services	276,706	274,460	274,460	275,000	278,400	278,400
Non-Operating Revenue	368					
Total Revenues	392,640	378,318	378,318	393,741	412,457	412,457
Expenditures						
Personnel Services						
Salaries and wages	181,704	207,601	207,601	250,262	255,162	255,162
Fringe benefits	47,861	63,469	63,469	63,143	63,143	63,143
Total Personnel Services	229,566	271,070	271,070	313,405	318,305	318,305
Contractual, Supplies and Other Expenditures						
Contractual Services	13,281	18,800	18,800	17,500	23,000	23,000
Supplies and Expense	10,444	9,736	9,736	7,405	7,405	7,405
Building Services	124	1,500	1,500	500	500	500
Grants and Contributions	3,208	-	-	-	-	-
Cost pool allocations	40,702	49,309	49,309	83,258	83,258	83,258
Total Contractual, Supplies and Other Expenditures	67,758	79,345	79,345	108,663	114,163	114,163
Total Expenditures	297,323	350,415	350,415	422,068	432,468	432,468
Expenditures under (over) Revenues	95,317	27,903	27,903	(28,328)	(20,011)	(20,011)
Engineering (Non Project)						
Expenditures						
Contractual, Supplies and Other Expenditures						
Contractual Services	4,581	12,000	12,000	10,000	10,000	10,000
Total Contractual, Supplies and Other Expenditures	4,581	12,000	12,000	10,000	10,000	10,000
Total Expenditures	4,581	12,000	12,000	10,000	10,000	10,000
Expenditures under (over) Revenues	(4,581)	(12,000)	(12,000)	(10,000)	(10,000)	(10,000)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2024 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Highway Operations						
Patrol Supervision						
Revenues						
Intergovernmental charges for services	80,650	90,773	90,773	80,000	73,631	73,631
Interdepartmental charges for services	80,650	90,772	90,772	80,000	73,631	73,631
Total Revenues	161,300	181,545	181,545	160,000	147,262	147,262
Expenditures						
Personnel Services						
Salaries and wages	82,895	94,802	94,802	66,143	80,140	80,140
Fringe benefits	59,748	66,143	66,143	-	45,830	45,830
Total Personnel Services	142,643	160,945	160,945	66,143	125,970	125,970
Contractual, Supplies and Other Expenditures						
Contractual Services	1,063	780	780	1,000	1,000	1,000
Supplies and Expense	-	120	120	-	-	-
Cost pool allocations	17,710	19,700	19,700	20,291	20,291	20,291
Total Contractual, Supplies and Other Expenditures	18,773	20,600	20,600	21,291	21,291	21,291
Total Expenditures	161,416	181,545	181,545	87,434	147,261	147,261
Expenditures under (over) Revenues	(116)	-	-	72,566	1	1
Radio Expenses						
Revenues						
Intergovernmental charges for services	4,372	4,020	4,020	4,196	4,196	4,196
Total Revenues	4,372	4,020	4,020	4,196	4,196	4,196
Expenditures						
Contractual Services	-	4,020	4,020	1,200	1,200	1,200
Total Contractual, Supplies and Other Expenditures	-	4,020	4,020	1,200	1,200	1,200
Expenditures under (over) Revenues	4,372	-	-	2,996	2,996	2,996

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2024 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Highway Operations						
General Public Liability						
Revenues						
Intergovernmental charges for services	17,201	11,000	11,000	17,000	17,000	17,000
Total Revenues	<u>17,201</u>	<u>11,000</u>	<u>11,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>
Expenditures						
Contractual, Supplies and Other Expenditures						
Fixed Charges	19,358	19,000	19,000	19,570	19,570	19,570
Total Contractual, Supplies and Other Expenditures	<u>19,358</u>	<u>19,000</u>	<u>19,000</u>	<u>19,570</u>	<u>19,570</u>	<u>19,570</u>
Expenditures under (over) Revenues	<u>(2,157)</u>	<u>(8,000)</u>	<u>(8,000)</u>	<u>(2,570)</u>	<u>(2,570)</u>	<u>(2,570)</u>
Total Administration and General Expenses	<u>92,835</u>	<u>7,903</u>	<u>7,903</u>	<u>34,664</u>	<u>(29,584)</u>	<u>(29,584)</u>
Highway Cost Pools						
Employee Taxes and Benefits						
Expenditures						
Personnel Services						
Salaries and wages	166,035	155,000	155,000	239,490	-	-
Fringe benefits	(221,201)	(155,000)	(155,000)	-	-	-
Total Personnel Services	<u>(55,166)</u>	<u>-</u>	<u>-</u>	<u>239,490</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>(55,166)</u>	<u>-</u>	<u>-</u>	<u>239,490</u>	<u>-</u>	<u>-</u>
Expenditures under (over) Revenues	<u>55,166</u>	<u>-</u>	<u>-</u>	<u>(239,490)</u>	<u>-</u>	<u>-</u>
Field Small Tools						
Expenditures						
Personnel Services						
Salaries and wages	2,351	1,442	1,442	2,480	2,480	2,480
Fringe benefits	1,695	1,006	1,006	-	1,418	1,418
Total Personnel Services	<u>4,046</u>	<u>2,448</u>	<u>2,448</u>	<u>2,480</u>	<u>3,898</u>	<u>3,898</u>

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2024 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Highway Operations						
Field Small Tools (continued)						
Contractual, Supplies and Other Expenditures						
Supplies and Expense	18,813	28,000	28,000	28,000	28,000	28,000
Cost pool allocations	(23,568)	(30,448)	(30,448)	(31,898)	(31,898)	(31,898)
Total Contractual, Supplies and Other Expenditures	(4,755)	(2,448)	(2,448)	(3,898)	(3,898)	(3,898)
Total Expenditures	(709)	-	-	(1,418)	-	-
Expenditures under (over) Revenues	709	-	-	1,418	-	-
Shop Operations						
Revenues						
Public charges for services	8,642	2,000	2,000	4,000	4,000	4,000
Total Revenues	8,642	2,000	2,000	4,000	4,000	4,000
Expenditures						
Personnel Services						
Salaries and wages	42,675	64,376	64,376	44,622	44,622	44,622
Fringe benefits	30,757	40,168	40,168	-	25,518	25,518
Total Personnel Services	73,432	104,544	104,544	44,622	70,140	70,140
Contractual, Supplies and Other Expenditures						
Contractual Services	1,848	11,540	11,540	16,700	16,700	16,700
Supplies and Expense	61,612	65,000	65,000	66,950	66,950	66,950
Fixed Charges	31,291	37,000	37,000	36,050	36,050	36,050
Grants and Contributions	39,353	-	-	-	-	-
Cost pool allocations	(198,894)	(216,084)	(216,084)	(202,447)	(185,840)	(185,840)
Total Contractual, Supplies and Other Expenditures	(64,790)	(102,544)	(102,544)	(82,747)	(66,140)	(66,140)
Total Expenditures	8,642	2,000	2,000	(38,125)	4,000	4,000
Expenditures under (over) Revenues	0	-	-	42,125	-	-

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2024 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Highway Operations						
Fuel Handling						
Expenditures						
Personnel Services						
Salaries and wages	935	2,369	2,369	986	986	986
Fringe benefits	674	1,653	1,653	-	564	564
Total Personnel Services	<u>1,609</u>	<u>4,022</u>	<u>4,022</u>	<u>986</u>	<u>1,550</u>	<u>1,550</u>
Contractual, Supplies and Other Expenditures						
Contractual Services	898	5,000	5,000	5,000	5,000	5,000
Supplies and Expense	4,651	5,000	5,000	5,000	5,000	5,000
Fixed Charges	25,431	25,000	25,000	25,000	25,000	25,000
Cost pool allocations	(32,589)	(39,022)	(39,022)	(30,190)	(36,550)	(36,550)
Total Contractual, Supplies and Other Expenditures	<u>(1,609)</u>	<u>(4,022)</u>	<u>(4,022)</u>	<u>4,810</u>	<u>(1,550)</u>	<u>(1,550)</u>
Total Expenditures	<u>0</u>	<u>-</u>	<u>-</u>	<u>5,796</u>	<u>-</u>	<u>-</u>
Expenditures under (over) Revenues	<u>(0)</u>	<u>-</u>	<u>-</u>	<u>(5,796)</u>	<u>-</u>	<u>-</u>
Machinery Operations						
Expenditures						
Personnel Services						
Salaries and wages	109,700	133,697	133,697	112,570	115,706	115,706
Fringe benefits	79,168	93,280	93,280	-	66,170	66,170
Total Personnel Services	<u>188,868</u>	<u>226,977</u>	<u>226,977</u>	<u>112,570</u>	<u>181,876</u>	<u>181,876</u>
Contractual, Supplies and Other Expenditures						
Contractual Services	27,118	10,300	10,300	18,800	18,800	18,800
Supplies and Expense	432,235	633,660	633,660	653,802	567,170	567,170
Fixed Charges	406,242	425,000	425,000	426,950	426,950	426,950
Cost pool allocations	(888,516)	(754,893)	(754,893)	(907,652)	(1,074,796)	(1,074,796)
Total Contractual, Supplies and Other Expenditures	<u>(22,921)</u>	<u>314,067</u>	<u>314,067</u>	<u>191,900</u>	<u>(61,876)</u>	<u>(61,876)</u>
Total Expenditures	<u>165,947</u>	<u>541,044</u>	<u>541,044</u>	<u>304,470</u>	<u>120,000</u>	<u>120,000</u>
Expenditures under (over) Revenues	<u>(165,947)</u>	<u>(541,044)</u>	<u>(541,044)</u>	<u>(304,470)</u>	<u>(120,000)</u>	<u>(120,000)</u>
Chilton Shop						
Expenditures						
Personnel Services						
Salaries and wages	16,404	15,656	15,656	13,166	16,000	16,000
Fringe benefits	11,822	10,923	10,923	-	9,150	9,150
Total Personnel Services	<u>28,226</u>	<u>26,579</u>	<u>26,579</u>	<u>13,166</u>	<u>25,150</u>	<u>25,150</u>
Contractual, Supplies and Other Expenditures						

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2024 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Highway Operations						
Contractual Services	103,830	148,765	148,765	150,320	150,320	150,320
Supplies and Expense	42,622	85,263	85,263	57,050	57,050	57,050
Building Services	-	3,500	3,500	-	-	-
Fixed Charges	229,150	218,500	218,500	218,755	240,855	240,855
Cost pool allocations	(351,450)	(482,607)	(482,607)	(417,029)	(451,275)	(451,275)
Total Contractual, Supplies and Other Expenditures	24,152	(26,579)	(26,579)	9,096	(3,050)	(3,050)
Total Expenditures	52,378	-	-	22,262	22,100	22,100
Expenditures under (over) Revenues	(52,378)	-	-	(22,262)	(22,100)	(22,100)
Sherwood Shop						
Expenditures						
Personnel Services						
Salaries and wages	11,120	5,700	5,700	10,386	10,386	10,386
Fringe benefits	8,013	3,977	3,977	-	5,940	5,940
Total Personnel Services	19,133	9,677	9,677	10,386	16,326	16,326

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2024 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Highway Operations						
Sherwood Shop (continued)						
Contractual, Supplies and Other Expenditures						
Contractual Services	22,428	43,937	43,937	30,340	30,340	30,340
Supplies and Expense	10,437	13,890	13,890	16,800	16,800	16,800
Building Services	-	1,000	1,000	-	-	-
Fixed Charges	9,908	10,500	10,500	8,236	12,316	12,316
Cost pool allocations	(53,177)	(79,004)	(79,004)	-	(71,702)	(71,702)
Total Contractual, Supplies and Other Expenditures	(10,403)	(9,677)	(9,677)	55,376	(12,246)	(12,246)
Total Expenditures	8,730	-	-	65,762	4,080	4,080
Expenditures under (over) Revenues	(8,730)	-	-	(65,762)	(4,080)	(4,080)
Acquisition of Capital Assets						
Interdepartmental charges for services	33,162	1,250,000	1,250,000	-	-	-
Total Revenues	33,162	1,250,000	1,250,000	-	-	-
Expenditures						
Personnel Services						
Salaries and wages	4,686	7,500	7,500	4,945	4,945	4,945
Fringe benefits	3,376	5,233	5,233	-	2,828	2,828
Total Personnel Services	8,063	12,733	12,733	4,945	7,773	7,773
Contractual, Supplies and Other Expenditures						
Supplies and Expense	239,368	-	-	-	-	-
Building Services	2,519	-	-	-	-	-
Cost pool allocations	6,636	(940,733)	(940,733)	5,100	(1,024,773)	(1,024,773)
Total Contractual, Supplies and Other Expenditures	248,522	(940,733)	(940,733)	5,100	(1,024,773)	(1,024,773)
Capital Outlay	(223,423)	2,178,000	2,178,000	1,032,000	625,000	625,000
Total Expenditures	33,162	1,250,000	1,250,000	1,042,045	(392,000)	(392,000)
Expenditures under (over) Revenues	-	-	-	(1,042,045)	392,000	392,000

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2024 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Highway Operations						
Salt Brining						
Expenditures						
Personnel Services						
Salaries and wages	3,903	13,000	13,000	3,857	3,857	3,857
Fringe benefits	2,813	9,070	9,070	-	2,206	2,206
Total Personnel Services	6,716	22,070	22,070	3,857	6,063	6,063
Contractual, Supplies and Other Expenditures						
Contractual Services	3,496	8,000	8,000	8,000	8,000	8,000
Supplies and Expense	4,039	1,000	1,000	2,000	2,000	2,000
Fixed Charges	11,922	-	-	-	11,922	11,922
Cost pool allocations	(25,724)	(31,070)	(31,070)	(35,839)	(27,985)	(27,985)
Total Contractual, Supplies and Other Expenditures	(6,266)	(22,070)	(22,070)	(25,839)	(6,063)	(6,063)
Total Expenditures	449	-	-	(21,982)	-	-
Expenditures under (over) Revenues	(449)	-	-	21,982	-	-
Highway Cost Pools	(171,629)	(541,044)	(541,044)	(1,614,301)	245,820	245,820

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2024 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Highway Operations						
Highway Maintenance and Construction						
Pavement Marking						
Interdepartmental charges for services	137,602	120,002	120,002	82,560	95,016	95,016
Total Revenues	<u>137,602</u>	<u>120,002</u>	<u>120,002</u>	<u>82,560</u>	<u>95,016</u>	<u>95,016</u>
Expenditures						
Personnel Services						
Salaries and wages	20,679	16,789	16,789	10,438	21,588	21,588
Fringe benefits	14,908	11,714	11,714	-	12,346	12,346
Total Personnel Services	<u>35,587</u>	<u>28,503</u>	<u>28,503</u>	<u>10,438</u>	<u>33,934</u>	<u>33,934</u>
Contractual, Supplies and Other Expenditures						
Supplies and Expense	80,570	78,000	78,000	48,342	48,342	48,342
Cost pool allocations	21,229	13,499	13,499	12,740	12,740	12,740
Total Contractual, Supplies and Other Expenditures	<u>101,799</u>	<u>91,499</u>	<u>91,499</u>	<u>61,082</u>	<u>61,082</u>	<u>61,082</u>
Total Expenditures	<u>137,386</u>	<u>120,002</u>	<u>120,002</u>	<u>71,520</u>	<u>95,016</u>	<u>95,016</u>
Expenditures under (over) Revenues	216	-	-	11,040	-	-
Highway Training						
Revenues						
Interdepartmental charges for services	43,395	35,554	35,554	39,475	42,626	42,626
Total Revenues	<u>43,395</u>	<u>35,554</u>	<u>35,554</u>	<u>39,475</u>	<u>42,626</u>	<u>42,626</u>
Expenditures						
Personnel Services						
Salaries and wages	20,546	15,759	15,759	21,392	21,392	21,392
Fringe benefits	14,814	10,995	10,995	-	12,234	12,234
Total Personnel Services	<u>35,360</u>	<u>26,754</u>	<u>26,754</u>	<u>21,392</u>	<u>33,626</u>	<u>33,626</u>

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2024 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Highway Operations						
Highway Training (continued)						
Contractual, Supplies and Other Expenditures						
Contractual Services	2,206	7,500	7,500	7,500	7,500	7,500
Supplies and Expense	784	600	600	800	800	800
Cost pool allocations	865	700	700	700	700	700
Total Contractual, Supplies and Other Expenditures	3,855	8,800	8,800	9,000	9,000	9,000
Total Expenditures	39,215	35,554	35,554	30,392	42,626	42,626
Expenditures under (over) Revenues	4,180	-	-	9,083	-	-
County Maintenance						
Revenues						
Interdepartmental charges for services	908,885	1,207,541	1,207,541	1,120,000	1,060,470	1,060,470
Total Revenues	908,885	1,207,541	1,207,541	1,120,000	1,060,470	1,060,470
Expenditures						
Personnel Services						
Salaries and wages	306,547	391,210	391,210	239,188	287,688	287,688
Fringe benefits	220,933	268,782	268,782	-	164,523	164,523
Total Personnel Services	527,480	659,992	659,992	239,188	452,211	452,211
Contractual, Supplies and Other Expenditures						
Contractual Services	32,205	16,000	16,000	27,687	27,687	27,687
Supplies and Expense	125,390	310,000	310,000	122,537	122,537	122,537
Building Services	168	-	-	-	-	-
Cost pool allocations	435,908	459,014	459,014	447,456	458,036	458,036
Total Contractual, Supplies and Other Expenditures	593,671	785,014	785,014	597,680	608,260	608,260
Total Expenditures	1,121,150	1,445,006	1,445,006	836,868	1,060,471	1,060,471
Expenditures under (over) Revenues	(212,266)	(237,465)	(237,465)	283,132	(1)	(1)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2024 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Highway Operations						
Winter Maintenance						
Revenues						
Interdepartmental charges for services	576,704	677,760	677,760	-	695,634	695,634
Total Revenues	576,704	677,760	677,760	-	695,634	695,634
Expenditures						
Personnel Services						
Salaries and wages	115,266	128,956	128,956	92,211	144,858	144,858
Fringe benefits	83,068	89,973	89,973	-	82,841	82,841
Total Personnel Services	198,333	218,929	218,929	92,211	227,699	227,699
Contractual, Supplies and Other Expenditures						
Contractual Services	875	-	-	1,000	1,000	1,000
Supplies and Expense	144,705	245,000	245,000	226,436	226,436	226,436
Cost pool allocations	233,114	213,831	213,831	238,908	240,499	240,499
Total Contractual, Supplies and Other Expenditures	378,694	458,831	458,831	466,344	467,935	467,935
Total Expenditures	577,027	677,760	677,760	558,555	695,634	695,634
Expenditures under (over) Revenues	(323)	-	-	(558,555)	-	-
Highway Bridge Construction - County						
Revenues						
Interdepartmental charges for services	1,189,145	1,505,000	1,505,000	230,000	220,391	220,391
Total Revenues	1,189,145	1,505,000	1,505,000	230,000	220,391	220,391
Expenditures						
Personnel Services						
Salaries and wages	26,113	50,000	50,000	5,423	7,016	7,016
Fringe benefits	18,834	34,885	34,885	-	4,012	4,012
Total Personnel Services	44,947	84,885	84,885	5,423	11,028	11,028

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2024 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Highway Operations						
Highway Bridge Construction - County (continued)						
Contractual, Supplies and Other Expenditures						
Contractual Services	371,695	1,321,030	1,321,030	37,755	37,755	37,755
Supplies and Expense	136,511	52,600	52,600	110,000	125,608	125,608
Building Services	350	-	-	-	-	-
Cost pool allocations	32,395	46,485	46,485	46,000	46,000	46,000
Total Contractual, Supplies and Other Expenditures	540,951	1,420,115	1,420,115	193,755	209,363	209,363
Capital Outlay	603,247	-	-	-	-	-
Total Expenditures	1,189,145	1,505,000	1,505,000	199,178	220,391	220,391
Expenditures under (over) Revenues	-	-	-	30,822	-	-
Highway Road Construction - County						
Revenues						
Interdepartmental charges for services	2,174,549	2,835,000	2,835,000	4,470,555	4,197,542	4,197,542
Total Revenues	2,174,549	2,835,000	2,835,000	4,470,555	4,197,542	4,197,542
Expenditures						
Personnel Services						
Salaries and wages	134,776	95,000	95,000	218,885	288,328	288,328
Fringe benefits	97,140	66,282	66,282	-	164,889	164,889
Total Personnel Services	231,917	161,282	161,282	218,885	453,217	453,217
Contractual, Supplies and Other Expenditures						
Contractual Services	1,081,435	2,000,896	2,000,896	1,253,934	1,213,667	1,213,667
Supplies and Expense	1,703,684	520,000	520,000	2,083,260	2,037,294	2,037,294
Building Services	4,698	-	-	55,739	48,564	48,564
Cost pool allocations	218,348	152,822	152,822	520,085	433,941	433,941
Total Contractual, Supplies and Other Expenditures	3,008,165	2,673,718	2,673,718	3,913,018	3,733,466	3,733,466
Capital Outlay	(1,058,140)	-	-	12,119	12,119	12,119
Total Expenditures	2,181,942	2,835,000	2,835,000	4,144,022	4,198,802	4,198,802
Expenditures under (over) Revenues	(7,393)	-	-	326,533	(1,260)	(1,260)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2024 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Highway Operations						
State Maintenance						
Revenues						
Intergovernmental charges for services	472,451	545,610	545,610	480,454	461,128	461,128
Total Revenues	472,451	545,610	545,610	480,454	461,128	461,128
Expenditures						
Personnel Services						
Salaries and wages	89,345	101,661	101,661	78,916	92,918	92,918
Fringe benefits	64,381	70,929	70,929	-	53,138	53,138
Total Personnel Services	153,726	172,590	172,590	78,916	146,056	146,056
Contractual, Supplies and Other Expenditures						
Contractual Services	200	5,000	5,000	2,000	2,000	2,000
Supplies and Expense	30,611	190,000	190,000	32,500	32,500	32,500
Building Services	2,386	-	-	-	-	-
Cost pool allocations	130,132	230,651	230,651	192,372	192,372	192,372
Total Contractual, Supplies and Other Expenditures	163,329	425,651	425,651	226,872	226,872	226,872
Total Expenditures	317,055	598,241	598,241	305,788	372,928	372,928
Expenditures under (over) Revenues	155,395	(52,631)	(52,631)	174,666	88,200	88,200
State Winter Maintenance						
Revenues						
Intergovernmental charges for services	447,286	441,710	441,710	456,850	441,028	441,028
Total Revenues	447,286	441,710	441,710	456,850	441,028	441,028
Expenditures						
Personnel Services						
Salaries and wages	100,397	118,409	118,409	86,857	103,477	103,477
Fringe benefits	72,350	82,614	82,614	-	59,176	59,176
Total Personnel Services	172,747	201,023	201,023	86,857	162,653	162,653

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2024 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Highway Operations						
State Winter Maintenance (continued)						
Contractual, Supplies and Other Expenditures						
Supplies and Expense	12,400	28,000	28,000	28,000	38,000	38,000
Cost pool allocations	216,658	192,687	192,687	207,635	207,635	207,635
Total Contractual, Supplies and Other Expenditures	229,058	220,687	220,687	235,635	245,635	245,635
Total Expenditures	401,805	421,710	421,710	322,492	408,288	408,288
Expenditures under (over) Revenues	45,481	20,000	20,000	134,358	32,740	32,740
State Construction						
Revenues						
Intergovernmental charges for services	321,054	206,322	350,000	292,460	299,306	299,306
Total Revenues	321,054	206,322	350,000	292,460	299,306	299,306
Expenditures						
Personnel Services						
Salaries and wages	66,555	39,552	39,552	65,016	67,871	67,871
Fringe benefits	47,979	27,595	27,595	-	38,814	38,814
Total Personnel Services	114,534	67,147	67,147	65,016	106,685	106,685
Contractual, Supplies and Other Expenditures						
Contractual Services	4,022	5,000	5,000	10,810	10,810	10,810
Supplies and Expense	134,992	98,000	98,000	118,439	118,439	118,439
Building Services	3,947	-	-	3,594	3,594	3,594
Cost pool allocations	65,628	36,175	36,175	59,778	59,778	59,778
Total Contractual, Supplies and Other Expenditures	208,588	139,175	139,175	192,621	192,621	192,621
Total Expenditures	323,123	206,322	206,322	257,637	299,306	299,306
Expenditures under (over) Revenues	(2,069)	-	143,678	34,823	-	-

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2024 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Highway Operations						
Other Local Governments						
Revenues						
Intergovernmental charges for services	1,007,494	588,484	1,000,000	872,206	887,286	887,286
Total Revenues	1,007,494	588,484	1,000,000	872,206	887,286	887,286
Expenditures						
Personnel Services						
Salaries and wages	74,142	93,194	93,194	73,545	76,258	76,258
Fringe benefits	53,419	65,021	65,021	-	43,610	43,610
Total Personnel Services	127,561	158,215	158,215	73,545	119,868	119,868
Contractual, Supplies and Other Expenditures						
Contractual Services	31,601	-	-	27,022	27,022	27,022
Supplies and Expense	332,342	245,000	245,000	287,711	287,711	287,711
Building Services	630	-	-	544	544	544
Cost pool allocations	122,446	185,269	185,269	105,816	107,616	107,616
Total Contractual, Supplies and Other Expenditures	487,019	430,269	430,269	421,093	422,893	422,893
Capital Outlay	378,725	-	-	344,525	344,525	344,525
Total Expenditures	993,305	588,484	588,484	839,163	887,286	887,286
Expenditures under (over) Revenues	14,189	-	411,516	33,043	-	-
County Departments						
Revenues						
Interdepartmental charges for services	263,070	221,539	221,539	353,228	333,228	333,228
Total Revenues	263,070	221,539	221,539	353,228	333,228	333,228
Expenditures						
Personnel Services						
Salaries and wages	27,206	21,373	21,373	26,905	26,905	26,905
Fringe benefits	19,541	14,912	14,912	-	15,386	15,386
Total Personnel Services	46,747	36,285	36,285	26,905	42,291	42,291

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2024 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
County Highway Operations						
County Departments (continued)						
Contractual, Supplies and Other Expenditures						
Contractual Services	449	-	-	9,798	9,798	9,798
Supplies and Expense	158,387	147,000	147,000	230,407	211,201	211,201
Cost pool allocations	39,134	38,254	38,254	54,938	69,938	69,938
Total Contractual, Supplies and Other Expenditures	197,969	185,254	185,254	295,143	290,937	290,937
Total Expenditures	244,716	221,539	221,539	322,048	333,228	333,228
Expenditures under (over) Revenues	18,354	-	-	31,180	-	-
Non-Governmental Customers						
Revenues						
Public charges for services	34,049	35,729	35,729	34,890	34,890	34,890
Total Revenues	34,049	35,729	35,729	34,890	34,890	34,890
Expenditures						
Personnel Services						
Salaries and wages	4,573	12,000	12,000	4,803	4,803	4,803
Fringe benefits	3,295	8,372	8,372	-	2,747	2,747
Total Personnel Services	7,868	20,372	20,372	4,803	7,550	7,550
Contractual, Supplies and Other Expenditures						
Contractual Services	-	-	-	-	-	-
Supplies and Expense	3,977	10,000	10,000	14,425	21,374	21,374
Cost pool allocations	5,822	5,357	5,357	5,966	5,966	5,966
Total Contractual, Supplies and Other Expenditures	9,799	15,357	15,357	20,391	27,340	27,340
Total Expenditures	17,668	35,729	35,729	25,194	34,890	34,890
Total Highway Maintenance and Construction	16,381	-	-	9,696	-	-
Total County Highway Operations	32,146	(270,096)	285,098	519,821	119,679	119,679
	(46,649)	(803,237)	(248,043)	(1,059,816)	335,915	335,915

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Self Insurance Fund

FUNCTION: This fund is used to account for charges to County departments used to finance workers compensation and dental insurance costs incurred by the County.

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expense Summary:									
Contractual Services	3,185	31,325	22,593	22,200	22,200	22,200	35,000	35,000	35,000
Fixed Charges	103,480	302,449	406,416	489,546	489,546	489,546	395,000	395,000	395,000
Total Expenditures	106,665	333,774	429,009	511,746	511,746	511,746	430,000	430,000	430,000
Revenue Summary:									
Public charges for services	-	221,397	72,124	243,739	243,739	243,739	200,000	200,000	200,000
Intergovernmental charges	106,665	205,572	378,734	268,007	268,007	268,007	225,000	225,000	225,000
Total Revenues	106,665	426,969	450,857	511,746	511,746	511,746	425,000	425,000	425,000
Change in Fund Balance	-	93,195	21,849	-	-	-	(5,000)	(5,000)	(5,000)

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Self Insurance Fund						
Worker's Compensation						
Revenues						
Interdepartmental revenues	171,252	186,289	186,289	150,000	150,000	150,000
Expenditures						
Contractual, Supplies and Other Expenditures						
Fixed Charges	194,496	186,289	186,289	150,000	150,000	150,000
Expenditures under (over) Revenues	(23,244)	-	-	-	-	-
Dental Insurance						
Revenues						
Public charges for services	72,124	243,739	243,739	200,000	200,000	200,000
Intergovernmental revenues	207,482	81,718	81,718	75,000	75,000	75,000
Total Revenues	279,605	325,457	325,457	275,000	275,000	275,000
Expenditures						
Contractual, Supplies and Other Costs						
Contractual Services	20,575	22,200	22,200	35,000	35,000	35,000
Fixed Charges	211,920	303,257	303,257	245,000	245,000	245,000
Total Expenditures	232,495	325,457	325,457	280,000	280,000	280,000
Expenditures under (over) Revenues	47,110	-	-	(5,000)	(5,000)	(5,000)
Flex Spending Account						
Revenues						
Public charges for services	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expenditures						
Contractual, Supplies and Other Costs						
Contractual Services	2,017	-	-	5,000	5,000	5,000
Total Expenditures	2,017	-	-	5,000	5,000	5,000
Expenditures under (over) Revenues	(2,017)	-	-	-	-	-
Total Self Insurance Fund	(21,849)	-	-	5,000	5,000	5,000

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

Dog License Fund

FUNCTION: This fund is used to account for dog license collections that are used to pay dog damage claims. Amounts in the fund at year end that exceed \$1,000 are apportioned back to the local taxing districts.

	2022	2023	2024	2025		2026			
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Contractual Services	-	263	669	-	-	669	-	-	-
Supplies and Expense	16,919	16,415	16,075	-	-	16,800	16,774	16,774	16,774
Total Expenditures	16,919	16,678	16,745	-	-	17,469	16,774	16,774	16,774
Revenue Summary:									
Licenses and permits	16,919	16,678	16,745	-	-	17,469	16,774	16,774	16,774
Total Revenues	16,919	16,678	16,745	-	-	17,469	16,774	16,774	16,774
Change in Fund Balance	-	-	-	-	-	-	-	-	-

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Dog License Fund						
Revenues						
Licenses and permits	16,745	-	17,469	16,774	16,774	16,774
Total Revenues	16,745	-	17,469	16,774	16,774	16,774
Expenditures						
Contractual, Supplies and Other Costs						
Contractual Services	669	-	669	-	-	-
Supplies and Expense	16,075	-	16,800	16,774	16,774	16,774
Total Expenditures	16,745	-	17,469	16,774	16,774	16,774
Total Dog License Fund	-	-	-	-	-	-

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

UW Extension Programs

FUNCTION: This fund is used to account for UW-Extension programs funded by program revenues and donations.

	2022	2023	2024	2025			2026		
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected	Requested	Proposed	Adopted
Expenditure Summary:									
Personnel Services	-	5,745	2,854	-	-	-	-	-	-
Contractual Services	38,616	44,880	4,512	-	-	-	-	-	-
Supplies and Expense	-	-	4,102	20,000	20,000	63,000	20,000	20,000	20,000
Total Expenditures	38,616	50,625	11,468	20,000	20,000	63,000	20,000	20,000	20,000
Revenue Summary:									
Public charges for services	48,726	42,696	6,947	20,000	20,000	68,736	20,000	20,000	20,000
Miscellaneous	-	-	500	-	-	-	-	-	-
Total Revenues	48,726	42,696	7,447	20,000	20,000	68,736	20,000	20,000	20,000
Change in Fund Balance	10,110	(7,929)	(4,022)	-	-	5,736	-	-	-

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
UW Extension Programs						
Revenues						
Miscellaneous Revenue	500	-	-	-	-	-
Total Revenues	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Personnel Services						
Salaries and wages	2,649	-	-	-	-	-
Fringe benefits	205	-	-	-	-	-
Total Personnel Services	<u>2,854</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contractual, Supplies and Other Costs						
Contractual Services	30	-	-	-	-	-
Supplies and Expense	312	-	-	-	-	-
Total Expenditures	<u>3,196</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures under (over) Revenues	<u>(2,696)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Extension - Camp						
Revenues						
Public charges for services	-	-	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Personnel Services						
Salaries and wages	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-
Total Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contractual, Supplies and Other Costs						
Supplies and Expense	399	-	-	-	-	-
Total Expenditures	<u>399</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures under (over) Revenues	<u>(399)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**CALUMET COUNTY, WISCONSIN
2026 BUDGET**

	2024 Actuals	2025 Approved Budget	2025 Projected Actuals	2026		
				Department Request	Proposed	Adopted
Extension - Project Areas						
Revenues						
Public charges for services	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expenditures						
Personnel Services						
Salaries and wages	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-
Total Personnel Services	-	-	-	-	-	-
Contractual, Supplies and Other Costs						
Supplies and Expense	36	-	-	-	-	-
Total Expenditures	36	-	-	-	-	-
Expenditures under (over) Revenues	(36)	-	-	-	-	-
Extension - County Programs						
Revenues						
Public charges for services	6,947	20,000	68,736	20,000	20,000	20,000
Total Revenues	6,947	20,000	68,736	20,000	20,000	20,000
Expenditures						
Personnel Services						
Salaries and wages	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-
Total Personnel Services	-	-	-	-	-	-
Contractual, Supplies and Other Costs						
Supplies and Expense	3,355	20,000	63,000	20,000	20,000	20,000
Contractual Services	4,482	-	-	-	-	-
Total Expenditures	7,837	20,000	63,000	20,000	20,000	20,000
Expenditures under (over) Revenues	(891)	-	5,736	-	-	-
Total UW Extension Programs	(4,022)	-	5,736	-	-	-