

**ADOPTED 2018 BUDGET**  
**for**  
**Door County, Wisconsin**



**Submitted by**

**Ken Pabich, County Administrator**

**Mark Janiak, Finance Director**

**Resolution 2017-69**



**COUNTY OF DOOR**  
**MISSION, VISION, VALUES AND STRATEGIC PRIORITIES**

*(Adopted January 26, 2010, Resolution 2010-08)*

**The Mission of Door County Government**

Protect the people, economic vitality, and environment of Door County and enable its people to build productive communities, families and lives. Deliver all county services and programs in a respectful, professional manner and manage operations consistent with available human, natural and fiscal resources.

**Door County Government Vision Statement**

We envision a Door County government that people feel has helped make the county a better place to live. Door County government strives to be the leader in developing partnerships private and community organizations to deliver the programs and services people call for. We are a government that listens to its people, promotes a diverse and vital economy, values fiscal responsibility and enhances the natural and aesthetic qualities that have for so long made Door County a premier place to live, work, and visit.

**Core Values of Door County Government**

**Respect**

Treat all people as you would like to be treated, responsiveness to people, be user-friendly.

**Integrity**

Ensure public trust through honesty, fairness, consistency and follow-through.

**Openness and Accessibility**

People should feel they can approach and communicate freely with their county government.

**Fiscal Responsibility**

Accountability for the proper and efficient use of public funds and resources.

**Strategic Priorities**

- I. Promote a diverse and growing economy producing high quality jobs.
- II. Exercise sound financial management and build the County's fiscal strength while minimizing the property tax burden.
- III. Protect Door County's natural resources, especially water quality.
- IV. Plan and manage land use in Door County to promote responsible development and to preserve our natural and aesthetic strengths.
- V. Respond effectively to issues in Door County arising as our population ages and manages difficult economic times.

***Budget Message & Financial  
Summary  
2018 Budget***



## COUNTY OF DOOR

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## 2018 Budget Financial Summary

For 2018, the departments were asked to produce a budget with only 'critical need' adjustments. All departments complied and there were a number of departments that were able to reduce their already "lean cost to continue" budgets.

The following financial summary is not meant to be all inclusive:

### Tax Rates

The allowable tax levy for 2018 is restricted by the state levy limits which requires a 0% increase. The levy limit can be adjusted by the gain in net new construction or changes in the debt service, per State of Wisconsin mandate for debt incurred after July 1, 2005. For 2018 the levy limit is calculated as follows:

	<u>Levy Adjustment</u>	<u>2018 Tax Levy Limit</u>
2017 Tax Levy Capacity	0%	\$23,997,131
Gain Net New Construction	1.003%	\$240,691
<b>2018 Tax Levy Limit</b>		<b>\$24,237,822</b>
2015 Debt Refunding	Outside Levy Limit	\$2,009,000
2017 Debt (ES/Community Center)	Outside Levy Limit	\$355,845
Bridge Aide	Outside Levy Limit	\$25,000
EMS	Outside Levy Limit	\$3,331,629
<b>2018 Total Tax Levy</b>		<b>\$29,959,296</b>

These amounts were added to the base to arrive at the total tax levy of **\$29,959,296** or an increase of **2.77% of what we could levy**. It is important to note that we are not using the full levy amount for 2018.

	<u>2017</u>	<u>2018</u>	<u>% Change</u>
County Equalized Value	\$6,967,509,200	\$7,018,124,500	0.72%
Total Tax Levy	\$28,311,758	\$28,954,829	2.27%
<b>Tax Rate (per \$1000)</b>	<b>\$4.063397290</b>	<b>\$4.125721765</b>	<b>1.53%</b>

Note from the table above the total equalized value in Door County with TID (Tax Increment District) out increased by 0.73% from 2017. The tax rate for the 2018 proposed budget is **\$4.125721765** per thousand dollars of assessed valuation. This is an increase of approximately 6 cents. (The tax rate is required to be carried out by 9 decimal points.)

### Departmental Summary

Below is a departmental summary of significant budget changes by department. Note that departments that had offsetting grants for revenue and expenses are not noted below as a significant change. To see the percent change in revenue or expenses, please refer to the 2018 Budget with Comparison Years.

Department	% Change Tax Levy	Comment
Administrator	15.99%	Increase due to allocation of Committee(s) cost from County Board Budget.
ADRC	-13.3%	Decrease from APS staff being moved under Human Services. ADRC actually has an increase since the Activities Coordinator was changed from part time to full time.
Airport & Parks	36.47%	Primary increase is for accounting for the expenses that the County must set aside to match the Federal Funding for the airport.
Buildings & Grounds	-6.61%	Primary reduction was obtain by the reduction in the County Fair support.
Child Support	51.53%	Primary increase is from the loss of state revenue for the program.
Clerk of Court / Circuit	0.65%	No significant changes.
Corporation Counsel	0.77%	No significant changes.
County Board	-43.55%	The expenses for individual committee meetings has been removed from the County Board Budget and added to the respective department budget.
County Clerk	10.12%	Increase is for the election costs for 2018.
County Treasurer	11.89%	Treasurer collects more in revenues than its departmental expenses; however the increase is caused by less revenue collected in interest charges.
District Attorney	-7.84%	Decrease account for by more revenue collected which is up 10%. Expenses were also down 4.7%.
Emergency Services	7.68%	Increase is from wages and also 2 new captain positions included in the budget.
Finance	2.77%	Increase due to allocation of Committee(s) cost from County Board Budget.
Highway	0%	The Highway Department is budgeted as an internal service fund. That means that it operates much like a business and is self-supporting.
Human Resources	2.6%	One position is being replaced with a new position at a different pay range.
Human Services	4.26%	Human Services is projecting an increase in revenues which will be used to add 5 new positions. The Department has an increase in Tax Levy due to costs for Technical Services being allocated to the department.
Land Use Services	NA	Budget for Real Property, Sanitary and Land Information were combined with Planning. Overall the tax levy for the 4 areas has decreased.
Library	0.33%	No significant changes.
Medical Examiner	11.51%	The medical examiner is a contracted service with Brown County. Increase is based on an agreement that was established in 2017.
Museum	106.51%	Budget was increased to reflect strategic management plan. Funds will be used strengthen museum management and operations moving forward.
Public Health	3.07%	Primary change from wages and reduction in grant revenue.
Register of Deeds	-14.13%	The Register of Deeds collects more in revenues than their expenditures. Primary change is an increase in budgeted revenues to match current trends.
Sheriff	1.1%	Primary change is from wage changes.
Soil/Water Conservation	8.81%	Primary changes is from wage changes and also \$15,000 has been added to the budget to complete ground water testing.
Technology Services	-5.77%	Reduction is from department reorganization and from allocating Human Services costs to Human Services.
UW Extension	3.09%	Increase based on new UWEX cost model for staff.
Veteran Services	7.49%	Increase based on additional funds added to the budget to help with veterans in critical need.

### Non-Department Summary

#### General Administration

This account houses revenues and expenditures that cannot be directly allocated to a department. Examples are sales tax, state shared revenues, interest revenues etc. With the current economic climate, investments were budgeted very conservatively and estimated to be up in 2018 as compared to 2017. 2018 was budgeted at \$385,550.

Each year, the county budgets for the sales tax revenue and any amount over the budget is set aside and used to offset the tax levy in a subsequent year. Sales tax was budgeted at \$3,450,000 in 2016 and the actual revenues exceeded budget by \$544,090. This amount per County Board Resolution will be used to offset the tax levy in 2018. \$3,750,000 was budgeted for 2018 sales tax collections.

#### Debt Service

The debt service tax levy for the 2018 budget is \$2,364,845 (not including related professional services).

#### Salary Changes

Salary, wages and fringe benefits make up approximately 38.7% of the total budget, and 41.1% of the budget excluding capital projects. Fringe benefits (FICA, retirement, workers comp, and life insurance, medical and dental) represents almost 32% of the total salary, wages and fringe benefit numbers.

For 2018, the County will be in the third year of the Pay for Performance review program. The County does have two bargaining units, the Sheriff Deputies and Emergency Services Paramedics, which will follow the contract language increases.

#### Retirement (pension) Rates

Retirement rates (a percentage of salary and wages) increased for 2018. The County's share for general employees and elected officials went from 6.8% to 6.7% and protective employees with Social Security went from 10.6 to 10.7%.

The 2011 Wisconsin Act 10 now requires employees who are not currently covered by a collective bargaining contract to contribute one half of the current retirement rate. This would be 6.7% for general employees and elected employees in 2018. This county share of the retirement contribution for general and elected employees amounts to approximately \$976,000.

The public safety employees, sheriff and emergency services, hired before July 1, 2011 are exempt from the provisions of Act 10. However, new hires, on or after July 1, 2011, will be subject to contribute the same amount as the general employees, 6.7% for 2018. Public safety employees hired before July 1, 2011 will contribute 6% for WRS, according to the terms of the collective bargaining agreements. The county portion of Wisconsin Retirement Systems for this group was budgeted at approximately \$599,000 for 2018.

#### Medical Benefits

Door County medical rates will not increase in 2018 nor will dental rates. However, Medical Benefits could change at any time during the year as rates are based upon the number and dollar amount of claims. Contribution rates are as follows:

Full time (40 hours per week) employees will pay a cost share of 15% with the exception of the public safety bargaining groups which are projected at a cost share at 12.8%. Employees who work 30 to 39 hours per week will have a cost share of 30% while employees who work 24 to 29 hours per week will have a 45% cost share.

Health insurance costs and cost increases remain a major concern to the administration and to the employees. The county's portion of health and dental insurance rates will be as follows:

Type	County Annual Cost
Full Time Employee (Family / Individual)	\$21,698 / \$8,679
Employee 30-39 hrs/wk (Family / Individual)	\$17,869 / \$7,147
Employee 24-29 hrs/wk (Family / Individual)	\$14,040 / \$5,616
Full Time Public Safety (Family / Individual)	\$22,259 / \$8,904
Full Time Employee Dental (Family / Individual)	\$1,278 / \$511

*For Dental, employees who work less than 40 hours will contribute the same percentages as those for health insurance.*

### Workers Compensation

The 2018 budget for Workers Compensation is \$746,880 which is a 12.4% change from 2017. This expense increase is due to the fact that we are transferring \$100,000 to the general budget since the fund is above the designated reserve balance.

### County Roads and Bridges

Overall, the fund tax levy is budgeted at a 2.67% increase. Revenues for 2018 are up due to a planned Federal project (HWY C). The increase in expenditures match the revenue side for the Federal project (other county road construction expenditures are under Capital Projects below).

### Capital Projects

Capital Projects fund expenditures increased in total by 2.53% from 2017 budget (excluding the ES/Community Center project). The 2018-2022 CIP (Capital Improvement Program) was adopted by the County Board. The tax levy portion for 2018 includes the following projects:

Highway:	\$3,222,742	for 16.1 miles of road construction
Sheriff:	\$250,000	for jail audio system
Information Systems:	\$76,400	for FOB System upgrade
	\$91,000	for Firewall upgrade
	\$275,000	for Storage upgrade
Library:	\$27,558	for new Library roof (Central)
Property:	\$51,000	for new FM software
	\$165,200	for John Miles Park (Midway)
Administration:	<u>\$300,000</u>	for remodel of Government Center
	\$4,458,900	

***Table of Contents***  
***2018 Budget***

<b>2018 Door County Budget-Table of Contents</b>		<b>Page #</b>
<b><u>General Introduction</u></b>		
Mission Statement . . . . .		1
Budget Summary-County Administrator . . . . .		3
Table of Contents . . . . .		8
<b><u>2018 Budget Introduction</u></b>		
2018 Budget with Comparison Years . . . . .		10
Notice of Public Hearing for 2018 Budget . . . . .		12
<b><u>Property Tax Rate Limits &amp; Levy Limits</u></b>		
2018 Apportionment of Taxes with Comparison Year . . . . .		13
2018 Apportionment of Taxes with Comparison Year-County Only . . . . .		14
2018 Apportionment of Taxes with Comparison Years-State and County . . . . .		15
State of Wisconsin Net New Construction . . . . .		16
State of Wisconsin County Tax Levy Apportionment . . . . .		17
21 Year History - Budgeted Tax Rate . . . . .		19
21 Year History - Equalized Value Chart . . . . .		20
21 Year History - Tax Levy Chart . . . . .		21
21 Year History - Tax Rate Chart . . . . .		22
2017 Tax Levy by Functionality . . . . .		23
2017 Tax Levy by Functionality - Chart . . . . .		24
<b><u>County Board</u></b>		
County Board . . . . .		26
<b><u>Administrative Services</u></b>		
County Administrator . . . . .		28
Corporation Counsel . . . . .		29
County Clerk . . . . .		30
County Treasurer . . . . .		31
Finance . . . . .		32
General Administration . . . . .		33
Human Resources . . . . .		34
Building & Grounds . . . . .		35
<b><u>Court System</u></b>		
Clerk of Courts and Circuit Court . . . . .		37
District Attorney . . . . .		38
<b><u>Education and Culture</u></b>		
Library . . . . .		40
Museum . . . . .		41
UW Extension . . . . .		42
<b><u>Health and Human Services</u></b>		
Child Support . . . . .		44
Human Services . . . . .		45
Human Services--Senior Resource Center/ADRC Division . . . . .		46
Public Health . . . . .		47
Veterans Services . . . . .		48
<b><u>Parks, Conservation &amp; Planning</u></b>		
Land Use Services . . . . .		50
Parks . . . . .		51
Register of Deeds . . . . .		52
Soil & Water Conservation . . . . .		53
<b><u>Public Safety</u></b>		
Emergency Services . . . . .		55
Medical Examiner . . . . .		56
Sheriff's Department . . . . .		57
<b><u>Special Funding Departments</u></b>		
Capital Projects . . . . .		59
Debt Service . . . . .		60
Health Benefits . . . . .		61
Revolving Loan . . . . .		62
Workers Compensation . . . . .		63

2018 Door County Budget-Table of Contents	Page #
<b>Technical Services</b>	
Technology Services .....	65
<b>Transportation</b>	
Airport .....	67
Highway .....	68
County Roads & Bridges /Recycling .....	69
<b>Capital Improvement (C.I.P.)/Outlay</b>	
Capital Improvements (C.I.P.) .....	71
General and IS Summary .....	73
General Outlay by Department .....	74
IS Outlay by Department .....	75
IS Maintenance by Department .....	76
Highway Outlay .....	77
2018 Highway Roadwork Schedule .....	78
2018 Capital Outlay Compared with 2017 .....	79
Vehicle Replacement Program .....	80
<b>Other Supportive Information</b>	
2017 Wage and Benefit Totals by Department .....	84
Door County Sales Tax Analysis .....	85
Door County 2016 Real Estate Taxes by Municipality .....	86
Door County 2016 Parcel Count by Municipality .....	87
Door County 2016 Vacant Land Parcels by Municipality .....	88
Door County 2016 Improved Parcels by Municipality .....	89
Property Tax Rate Levy Limits .....	90
<b>Governmental Accounting Glossary of Terms</b>	
Glossary of Terms - Governmental Accounting .....	92

## Door County 2018 Adopted Budget with Comparison Years

Department	<u>2016 Adopted</u>			<u>2017 Adopted</u>			Per Cent Change Tax Levy 2016/2017	<u>2018 Adopted</u>			Per Cent Change Tax Levy 2017/2018
	Revenues	Expenditure	Tax Levy	Revenues	Expenditure	Tax Levy		Revenues	Expenditure	Tax Levy	
<b>General Fund</b>											
General Administration	4,578,928	2,133,920	(2,445,008)	3,921,406	1,985,042	(1,936,364)	20.80%	4,413,348	2,786,650	(1,626,698)	15.99%
-- Sales Tax Reserve Applied	204,423	-	(204,423)	418,093	-	(418,093)	-104.52%	544,090	-	(544,090)	-30.14%
-- Other Reserves Applied	-	-	-	378,169	-	(378,169)	N/A	-	-	-	N/A
-- Workers Comp. Applied	-	-	-	-	-	-	N/A	100,000	-	(100,000)	N/A
-- Fund Balance Applied	-	-	-	100,000	-	(100,000)	N/A	1,000,000	-	(1,000,000)	N/A
Administrator	-	235,053	235,053	-	239,262	239,262	1.79%	-	262,572	262,572	9.74%
Airport & Parks	391,730	1,277,327	885,597	385,879	959,084	573,205	-35.27%	383,303	1,165,571	782,268	36.47%
Building & Grounds	-	1,484,392	1,484,392	20,000	1,947,122	1,927,122	29.83%	95,800	1,895,591	1,799,791	-6.61%
Child Support	516,173	578,081	61,908	554,030	604,020	49,990	-19.25%	501,680	577,228	75,548	51.13%
Clerk of Court/Circuit Court	478,400	857,439	379,039	458,537	884,552	426,015	12.39%	461,608	890,389	428,781	0.65%
Corporation Counsel	7,710	377,026	369,316	7,500	380,386	372,886	0.97%	7,500	383,257	375,757	0.77%
County Board	-	227,683	227,683	-	209,343	209,343	-8.06%	-	118,177	118,177	-43.55%
County Clerk	37,850	261,404	223,554	44,825	213,235	168,410	-24.67%	48,525	233,980	185,455	10.12%
County Treasurer	660,300	203,366	(456,934)	667,800	204,290	(463,510)	-1.44%	592,250	183,859	(408,391)	11.89%
District Attorney	66,365	367,021	300,656	62,916	365,005	302,089	0.48%	69,250	347,650	278,400	-7.84%
Finance	-	522,440	522,440	-	528,349	528,349	1.13%	-	542,973	542,973	2.77%
Human Resources	-	306,930	306,930	-	332,825	332,825	8.44%	2,000	343,489	341,489	2.60%
Land Use Services	-	-	-	-	-	-	N/A	422,353	1,410,768	988,415	N/A
Library	107,287	1,650,825	1,543,538	107,439	1,617,107	1,509,668	-2.19%	115,911	1,630,626	1,514,715	0.33%
Medical Examiner	-	102,636	102,636	-	106,887	106,887	4.14%	-	119,191	119,191	11.51%
Museum	-	49,858	49,858	-	47,934	47,934	-3.86%	-	98,989	98,989	106.51%
Planning	136,250	662,300	526,050	129,750	671,020	541,270	2.89%	-	-	-	N/A
Public Health	274,581	919,711	645,130	312,318	965,007	652,689	1.17%	281,792	954,493	672,701	3.07%
Real Property Listing	4,120	160,011	155,891	4,050	161,298	157,248	0.87%	-	-	-	N/A
Register of Deeds	339,000	262,847	(76,153)	409,000	316,675	(92,325)	-21.24%	380,000	274,626	(105,374)	-14.13%
Sanitarian	142,600	423,060	280,460	194,535	470,845	276,310	-1.48%	-	-	-	N/A
Sheriff	738,288	8,094,403	7,356,115	771,476	8,170,681	7,399,205	0.59%	964,952	8,445,548	7,480,596	1.10%
Soil/Water Conservation	527,574	948,440	420,866	588,771	1,006,172	417,401	-0.82%	704,659	1,158,831	454,172	8.81%
Technology Services	359,765	1,723,599	1,363,834	347,496	1,797,077	1,449,581	6.29%	101,870	1,467,803	1,365,933	-5.77%
UW Extension	2,035	257,374	255,339	2,035	256,870	254,835	-0.20%	-	262,718	262,718	3.09%
Veterans' Services	11,000	162,204	151,204	11,000	163,158	152,158	0.63%	11,000	174,552	163,552	7.49%
<b>Total General Fund</b>	<b>9,584,379</b>	<b>24,249,350</b>	<b>14,664,971</b>	<b>9,897,025</b>	<b>24,603,246</b>	<b>14,706,221</b>	<b>0.28%</b>	<b>11,201,891</b>	<b>25,729,531</b>	<b>14,527,640</b>	<b>-1.21%</b>

## Door County 2018 Adopted Budget with Comparison Years

Department	2016 Adopted			2017 Adopted			Per Cent Change Tax Levy 2016/2017	2018 Adopted			Per Cent Change Tax Levy 2017/2018
	Revenues	Expenditure	Tax Levy	Revenues	Expenditure	Tax Levy		Revenues	Expenditure	Tax Levy	
<b>Special Revenue Fund</b>											
Human Services	4,715,170	7,742,405	3,027,235	5,342,407	8,307,745	2,965,338	-2.04%	6,019,114	9,110,635	3,091,521	4.26%
County Roads & Bridges	4,433,494	4,959,036	525,542	6,174,363	6,705,365	531,002	1.04%	6,712,526	7,257,726	545,200	2.67%
Jail Assessment	30,000	30,000	-	26,000	26,000	-	0.00%	21,950	21,950	-	0.00%
Library State Program	3,030	3,030	-	3,030	3,030	-	0.00%	3,030	3,030	-	0.00%
Recycling/Landfill	161,000	243,430	82,430	144,000	226,430	82,430	0.00%	194,000	276,430	82,430	0.00%
Revolving Loan	324,358	324,358	-	135,711	135,711	-	0.00%	118,009	118,009	-	0.00%
Sr. Resource Center/ADRC	1,673,691	2,271,374	597,683	1,824,281	2,432,101	607,820	1.70%	1,517,763	2,044,727	526,964	-13.30%
<b>Total Spec. Revenue Fund</b>	<b>11,340,743</b>	<b>15,573,633</b>	<b>4,232,890</b>	<b>13,649,792</b>	<b>17,836,382</b>	<b>4,186,590</b>	<b>-1.09%</b>	<b>14,586,392</b>	<b>18,832,507</b>	<b>4,246,115</b>	<b>1.42%</b>
<b>Debt Service</b>											
Debt Service '05 Refunding	803	1,800,003	1,799,200	-	-	-	N/A	-	-	-	N/A
Debt Service '15 Refunding	-	265,699	265,699	-	2,013,100	2,013,100	757.66%	-	2,009,350	2,009,350	-0.19%
Debt Service '17 New Debt	-	-	-	-	96,565	96,565	N/A	-	356,195	356,195	268.87%
<b>Total Debt Service</b>	<b>803</b>	<b>2,065,702</b>	<b>2,064,899</b>	<b>-</b>	<b>2,109,665</b>	<b>2,109,665</b>	<b>2.17%</b>	<b>-</b>	<b>2,365,545</b>	<b>2,365,545</b>	<b>12.13%</b>
<b>Internal Service Fund</b>											
Highway Department	10,368,966	10,368,966	-	12,100,822	12,100,822	-	0.00%	12,637,814	12,637,814	-	0.00%
Medical/Dental Insurance	7,099,500	7,099,500	-	6,492,398	6,492,398	-	0.00%	6,666,848	6,666,848	-	0.00%
Workers Compensation	651,802	651,802	-	664,708	664,708	-	0.00%	746,880	746,880	-	0.00%
<b>Total Internal Service Fund</b>	<b>18,120,268</b>	<b>18,120,268</b>	<b>-</b>	<b>19,257,928</b>	<b>19,257,928</b>	<b>-</b>	<b>0.00%</b>	<b>20,051,542</b>	<b>20,051,542</b>	<b>-</b>	<b>0.00%</b>
<b>Agency Fund</b>											
Dog Licenses	6,425	6,425	-	6,425	6,425	-	0.00%	6,425	6,425	-	0.00%
Inmate Trust Account	116,900	116,900	-	110,000	110,000	-	0.00%	118,800	118,800	-	0.00%
<b>Total Agency Fund</b>	<b>123,325</b>	<b>123,325</b>	<b>-</b>	<b>116,425</b>	<b>116,425</b>	<b>-</b>	<b>0.00%</b>	<b>125,225</b>	<b>125,225</b>	<b>-</b>	<b>0.00%</b>
<b>Capital Projects Fund</b>											
Capital Projects	812,550	3,891,974	3,079,424	830,271	5,038,729	4,208,458	36.66%	707,442	5,166,342	4,458,900	5.95%
Cap. Projects-2017 Borrowing	-	-	-	10,295,440	10,277,340	(18,100)	N/A	-	-	-	N/A
<b>Total Capital Projects Fund</b>	<b>812,550</b>	<b>3,891,974</b>	<b>3,079,424</b>	<b>11,125,711</b>	<b>15,316,069</b>	<b>4,190,358</b>	<b>36.08%</b>	<b>707,442</b>	<b>5,166,342</b>	<b>4,458,900</b>	<b>6.41%</b>
<b>Total w/o Ambulance/Brdg. Aid</b>	<b>39,982,068</b>	<b>64,024,252</b>	<b>24,042,184</b>	<b>54,046,881</b>	<b>79,239,715</b>	<b>25,192,834</b>	<b>4.79%</b>	<b>46,672,492</b>	<b>72,270,692</b>	<b>25,598,200</b>	<b>1.61%</b>
<b>Outside Cap</b>											
Ambulance	1,150,060	3,902,511	2,752,451	1,270,100	4,364,024	3,093,924	12.41%	1,504,300	4,835,929	3,331,629	7.68%
Bridge Aid	-	26,000	26,000	-	25,000	25,000	-3.85%	-	25,000	25,000	0.00%
<b>Total Outside Cap</b>	<b>1,150,060</b>	<b>3,928,511</b>	<b>2,778,451</b>	<b>1,270,100</b>	<b>4,389,024</b>	<b>3,118,924</b>	<b>12.25%</b>	<b>1,504,300</b>	<b>4,860,929</b>	<b>3,356,629</b>	<b>7.62%</b>
<b>TOTAL</b>	<b>41,132,128</b>	<b>67,952,763</b>	<b>26,820,635</b>	<b>55,316,981</b>	<b>83,628,739</b>	<b>28,311,758</b>	<b>5.56%</b>	<b>48,176,792</b>	<b>77,131,621</b>	<b>28,954,829</b>	<b>2.27%</b>
		<u>Total</u>	<u>Rate/\$1,000</u>		<u>Total</u>	<u>Rate/\$1,000</u>	<u>Incr</u>		<u>Total</u>	<u>Rate/\$1,000</u>	<u>Incr</u>
	E.V.(TIDOUT)	6,843,809,800	\$ 3.918962651	E.V.(TIDOUT)	6,967,509,200	\$ 4.063397290	1.81%	E.V.(TIDOUT)	7,018,124,500	\$ 4.125721765	0.73%
					Increase in Tax Rate from 2016	3.69%			Increase in Tax Rate from 2017	1.53%	

Notice of Public Hearing  
Door County 2018 Budget

Residents and taxpayers take notice that the Door County Board of Supervisors has arranged for a public hearing on the Proposed 2018 Budget for Door County to be held in the County Board Room, 1st Floor, Door County Government Center, Sturgeon Bay, Wisconsin at 9:00 a.m. on Tuesday, November 14, 2017 and on Wednesday, November 15, 2017, if necessary.

Public inspection of a budget summary may be made at the office of the County Clerk, 1st Floor, Door County Government Center, Sturgeon Bay, Wisconsin.

BUDGET SUMMARY-GENERAL FUND

	<u>2017 Adopted</u> <u>Budget</u>	<u>2018 Proposed</u> <u>Budget</u>	<u>% Change</u>		<u>2017 Adopted</u> <u>Budget</u>	<u>2018 Proposed</u> <u>Budget</u>	<u>% Change</u>
<u>Revenues</u>				<u>Expenditures</u>			
Property Tax	\$17,800,145	\$17,859,269	0.33%	General Government	\$9,671,348	\$9,728,607	0.59%
Other Taxes	\$3,460,620	\$3,761,120	8.68%	Public Safety	\$12,534,705	\$13,281,477	5.96%
Intergovernmental Revenues	\$2,421,281	\$2,514,007	3.83%	Public Works	\$731,605	\$463,316	-36.67%
Licenses and Permits	\$215,273	\$220,798	2.57%	Health and Human Services	\$1,732,185	\$1,706,273	-1.50%
Fines, Forfeitures and Penalties	\$123,200	\$124,200	0.81%	Culture, Recreation and Education	\$2,620,235	\$2,816,188	7.48%
Public Charges for Service	\$2,492,885	\$2,551,066	2.33%	Conservation and Development	\$1,677,192	\$2,569,599	53.21%
Miscellaneous Revenues	\$1,137,904	\$1,244,726	9.39%	Total General Fund Expenditures	\$28,967,270	\$30,565,460	5.52%
Other Financing Sources	\$1,315,962	\$2,290,274	74.04%				
Total General Fund Revenues	\$28,967,270	\$30,565,460	5.52%				

<u>All Governmental and Proprietary Funds</u> <u>Combined</u>	<u>Unassigned</u> <u>Fund Balance</u> <u>Jan. 1, 2017</u>	<u>2017</u> <u>Estimated</u> <u>Revenues</u>	<u>2018</u> <u>Proposed</u> <u>Revenues</u>	<u>%</u> <u>Change</u> <u>Revenue</u>	<u>2017</u> <u>Estimated</u> <u>Expenditures</u>	<u>2018</u> <u>Proposed</u> <u>Expenditures</u>	<u>%</u> <u>Change</u> <u>Expenditure</u>	<u>Estimated</u> <u>Unassigned</u> <u>Fund Balance</u> <u>Dec. 31, 2018</u>
General Fund	\$14,118,375	\$29,101,514	\$30,565,460	5.03%	\$27,897,100	\$30,565,460	9.57%	\$15,322,789
Debt Service Fund	\$0	\$2,133,858	\$2,365,545	10.86%	\$2,125,388	\$2,365,545	11.30%	\$8,470
Special Revenue Funds	\$0	\$17,902,242	\$18,857,507	5.34%	\$17,198,679	\$18,857,507	9.65%	\$703,563
Internal Service Funds	\$6,592,181	\$19,265,271	\$20,051,542	4.08%	\$18,709,614	\$20,051,542	7.17%	\$7,147,838
Capital Projects Funds	\$0	\$14,283,495	\$5,166,342	-63.83%	\$13,640,425	\$5,166,342	-62.12%	\$643,070
Total	\$20,710,556	\$82,686,380	\$77,006,396	-6.87%	\$79,571,206	\$77,006,396	-3.22%	\$23,825,730

	<u>2017 Property</u> <u>Tax</u> <u>Contribution</u>	<u>2018 Proposed</u> <u>Property Tax</u> <u>Contribution</u>	<u>% Change</u> <u>Tax Levy</u>
General Fund	\$17,800,145	\$17,859,269	0.33%
Debt Service Fund	\$2,109,665	\$2,365,545	12.13%
Special Revenue Funds	\$4,211,590	\$4,271,115	1.41%
Internal Service Funds	\$0	\$0	0.00%
Capital Projects Funds	\$4,190,358	\$4,458,900	6.41%
Total	\$28,311,758	\$28,954,829	2.27%

## Door County Apportionment 2017 Taxes, Collected in 2018 and Used for 2018 Budget

Municipality	2017 Equalized Value for County Taxes (TIDOUT)	2017 Ratio for County Bridge Aids (Towns & Villages Only)	State Taxes	County Taxes					Total Taxes (d+i)
			State Taxes - Forest -	County Bridge Aid 25,000.00	Countywide Emergency Services 3,331,629.00	All Other County Taxes 29,348,200.00	County Sales Tax Credit (3,750,000.00)	Total County Taxes/Credit (e+f+g+h) 28,954,829.00	
Town of Bailey Harbor	0.068550508	0.077039918	-	1,926.00	228,384.86	2,011,834.02	(257,064.41)	1,985,080.47	1,985,080.47
Town of Brussels	0.012320899	0.013846740	-	346.17	41,048.66	361,596.21	(46,203.37)	356,787.67	356,787.67
Town of Clay Banks	0.010014271	0.011254455	-	281.36	33,363.84	293,900.83	(37,553.52)	289,992.51	289,992.51
Town of Egg Harbor	0.075496295	0.084845883	-	2,121.15	251,525.65	2,215,680.36	(283,111.11)	2,186,216.05	2,186,216.05
Town of Forestville	0.011922088	0.013398539	-	334.96	39,719.97	349,891.82	(44,707.83)	345,238.92	345,238.92
Town of Gardner	0.032873412	0.036944511	-	923.61	109,522.01	964,775.47	(123,275.30)	951,945.79	951,945.79
Town of Gibraltar	0.104033150	0.116916790	-	2,922.92	346,599.86	3,053,185.69	(390,124.31)	3,012,584.16	3,012,584.16
Town of Jacksonport	0.040136849	0.045107464	-	1,127.69	133,721.09	1,177,944.27	(150,513.18)	1,162,279.87	1,162,279.87
Town of Liberty Grove	0.130347773	0.146490260	-	3,662.25	434,270.43	3,825,472.52	(488,804.14)	3,774,601.06	3,774,601.06
Town of Nasewaupée	0.052900330	0.059451596	-	1,486.29	176,244.27	1,552,529.46	(198,376.24)	1,531,883.78	1,531,883.78
Town of Sevastopol	0.102078141	0.114719670	-	2,867.99	340,086.49	2,995,809.70	(382,793.03)	2,955,971.15	2,955,971.15
Town of Sturgeon Bay	0.026365876	0.029631070	-	740.78	87,841.32	773,791.00	(98,872.04)	763,501.06	763,501.06
Town of Union	0.022027295	0.024755192	-	618.88	73,386.77	646,461.46	(82,602.36)	637,864.75	637,864.75
Town of Washington	0.039700920	0.044617549	-	1,115.44	132,268.74	1,165,150.54	(148,878.45)	1,149,656.27	1,149,656.27
Village of Egg Harbor	0.053162736	0.059746499	-	1,493.66	177,118.51	1,560,230.61	(199,360.26)	1,539,482.52	1,539,482.52
Village of Ephraim	0.047442561	0.053317928	-	1,332.95	158,061.01	1,392,353.77	(177,909.60)	1,373,838.13	1,373,838.13
Village of Forestville	0.003120919	0.003507419	-	87.69	10,397.74	91,593.35	(11,703.45)	90,375.33	90,375.33
Village of Sister Bay	0.057311024	0.064408517	-	1,610.21	190,939.07	1,681,975.39	(214,916.34)	1,659,608.33	1,659,608.33
City of Sturgeon Bay	0.110194953	-	-	-	367,128.71	3,234,023.53	(413,231.06)	3,187,921.18	3,187,921.18
<b>TOTAL</b>	<b>1.000000000</b>	<b>1.000000000</b>	<b>-</b>	<b>25,000.00</b>	<b>3,331,629.00</b>	<b>29,348,200.00</b>	<b>(3,750,000.00)</b>	<b>28,954,829.00</b>	<b>28,954,829.00</b>

**NOTE:** Beginning with the 2017 taxes collected in 2018 and used for 2018 budgets, there is no state tax for the DNR Forestry Program on the local property tax bills.

**Door County Tax Apportionment -County Only**  
**2017 Taxes, Collected in 2018 and Used for 2018 Budget, with Comparison Year**

<u>Municipality</u>	<u>2017 Taxes - Bridge Aid Apportionment Percentage</u>	<u>2017 Taxes - County Apportionment Percentage</u>	<u>2016 Taxes - Bridge Aid Apportionment Percentage</u>	<u>2016 Taxes - County Apportionment Percentage</u>	<u>2017 County Tax Levy (2018 Budget)</u>	<u>2016 County Tax Levy (2017 Budget)</u>	<u>% County Tax Levy Increase/ Decrease, 2017 from 2016</u>
Town of Bailey Harbor	0.077039918	0.068550508	0.076612255	0.068527172	1,985,080.47	1,940,326.84	2.31%
Town of Brussels	0.013846740	0.012320899	0.013440560	0.012022144	356,787.67	340,403.48	4.81%
Town of Clay Banks	0.011254455	0.010014271	0.010803053	0.009662980	289,992.51	273,604.46	5.99%
Town of Egg Harbor	0.084845883	0.075496295	0.085722152	0.076675679	2,186,216.05	2,171,049.43	0.70%
Town of Forestville	0.013398539	0.011922088	0.013118941	0.011734466	345,238.92	332,257.97	3.91%
Town of Gardner	0.036944511	0.032873412	0.034930928	0.031244580	951,945.79	884,681.15	7.60%
Town of Gibraltar	0.116916790	0.104033150	0.119039433	0.106476903	3,012,584.16	3,014,862.38	-0.08%
Town of Jacksonport	0.045107464	0.040136849	0.044679685	0.039964526	1,162,279.87	1,131,583.87	2.71%
Town of Liberty Grove	0.146490260	0.130347773	0.147384030	0.131830224	3,774,601.06	3,732,734.24	1.12%
Town of Nasewaupee	0.059451596	0.052900330	0.058291227	0.052139608	1,531,883.78	1,476,317.75	3.76%
Town of Sevastopol	0.114719670	0.102078141	0.117888027	0.105447008	2,955,971.15	2,985,701.20	-1.00%
Town of Sturgeon Bay	0.029631070	0.026365876	0.028434374	0.025433623	763,501.06	720,145.60	6.02%
Town of Union	0.024755192	0.022027295	0.023361630	0.020896219	637,864.75	591,670.32	7.81%
Town of Washington	0.044617549	0.039700920	0.045565165	0.040756559	1,149,656.27	1,154,010.05	-0.38%
Village of Egg Harbor	0.059746499	0.053162736	0.058523488	0.052347358	1,539,482.52	1,482,200.14	3.86%
Village of Ephraim	0.053317928	0.047442561	0.054462217	0.048714683	1,373,838.13	1,379,342.01	-0.40%
Village of Forestville	0.003507419	0.003120919	0.003366382	0.003011119	90,375.33	85,258.95	6.00%
Village of Sister Bay	0.064408517	0.057311024	0.064376453	0.057582644	1,659,608.33	1,630,435.72	1.79%
City of Sturgeon Bay	-	0.110194953	-	0.105532505	3,187,921.18	2,985,172.44	6.79%
<b>Totals</b>	<b>1.000000000</b>	<b>1.000000000</b>	<b>1.000000000</b>	<b>1.000000000</b>	<b>28,954,829.00</b>	<b>28,311,758.00</b>	<b>2.27%</b>

### Tax Apportionments with Comparison Years (State & County) - By Municipality

Municipality	2009 Taxes, Collected in 2010	2010 Taxes, Collected in 2011	2011 Taxes, Collected in 2012	2012 Taxes, Collected in 2013	2013 Taxes, Collected in 2014	2014 Taxes, Collected in 2015	2015 Taxes, Collected in 2016	2016 Taxes, Collected in 2017	2017 Taxes, Collected in 2018	% Increase 2018 Over 2017
Town of Bailey Harbor	1,650,777.09	1,736,942.06	1,786,273.66	1,830,732.63	1,784,173.37	1,848,989.32	1,838,398.65	2,021,361.99	1,985,080.47	-1.79%
Town of Brussels	239,086.72	264,304.53	276,399.19	281,319.62	292,018.41	318,183.08	333,370.33	354,619.98	356,787.67	0.61%
Town of Clay Banks	217,373.62	241,305.09	250,729.36	243,442.45	258,653.16	275,392.84	281,708.35	285,031.19	289,992.51	1.74%
Town of Egg Harbor	1,825,682.73	1,965,337.52	1,917,818.18	1,963,672.08	2,016,175.21	2,096,266.85	2,124,506.08	2,261,720.41	2,186,216.05	-3.34%
Town of Forestville	260,327.68	291,431.78	301,411.08	305,534.80	312,443.67	349,603.42	362,148.80	346,134.28	345,238.92	-0.26%
Town of Gardner	733,509.60	818,224.40	835,965.91	839,155.46	824,343.71	849,731.20	881,570.19	921,628.68	951,945.79	3.29%
Town of Gibraltar	2,492,199.58	2,646,112.55	2,639,910.12	2,660,423.28	2,697,389.73	2,881,552.54	2,975,746.39	3,140,774.08	3,012,584.16	-4.08%
Town of Jacksonport	927,033.16	1,037,312.92	1,041,898.12	1,006,779.92	1,004,514.89	1,071,464.58	1,096,434.44	1,178,842.96	1,162,279.87	-1.41%
Town of Liberty Grove	3,500,869.04	3,547,780.32	3,585,557.99	3,860,384.01	3,777,470.97	3,770,987.09	3,779,406.11	3,888,626.90	3,774,601.06	-2.93%
Town of Nasewaupée	1,169,507.28	1,277,066.69	1,319,021.47	1,301,063.70	1,315,974.45	1,321,259.85	1,470,664.93	1,537,974.19	1,531,883.78	-0.40%
Town of Sevastopol	2,369,291.26	2,674,015.38	2,725,989.36	2,605,854.30	2,739,141.68	2,870,704.34	2,944,377.10	3,110,395.02	2,955,971.15	-4.96%
Town of Sturgeon Bay	658,842.37	675,344.48	703,580.79	667,274.66	694,059.81	734,435.04	744,071.74	750,221.52	763,501.06	1.77%
Town of Union	474,605.29	503,537.17	497,992.36	500,613.14	510,293.14	557,457.21	600,349.67	616,380.64	637,864.75	3.49%
Town of Washington	1,037,796.13	1,133,418.68	1,185,499.20	1,219,137.28	1,219,254.66	1,226,415.00	1,186,505.97	1,202,205.74	1,149,656.27	-4.37%
Village of Egg Harbor	1,152,316.82	1,293,083.72	1,253,171.96	1,318,093.25	1,314,631.20	1,431,097.40	1,425,030.72	1,544,102.25	1,539,482.52	-0.30%
Village of Ephraim	1,218,889.53	1,338,561.09	1,319,561.14	1,241,685.07	1,284,162.83	1,330,145.90	1,267,442.83	1,436,948.39	1,373,838.13	-4.39%
Village of Forestville	74,418.61	75,440.12	77,900.92	72,516.35	73,403.74	82,632.71	83,867.51	88,819.67	90,375.33	1.75%
Village of Sister Bay	1,382,118.82	1,511,659.92	1,514,871.98	1,525,329.64	1,539,651.52	1,569,755.38	1,594,317.23	1,699,589.78	1,659,608.33	-2.35%
City of Sturgeon Bay	2,486,739.18	2,811,328.37	2,772,934.54	2,774,505.03	2,862,213.57	2,901,189.45	3,005,153.98	3,123,171.58	3,187,921.18	2.07%
<b>TOTAL</b>	<b>23,871,384.51</b>	<b>25,842,206.79</b>	<b>26,006,487.33</b>	<b>26,217,516.67</b>	<b>26,519,969.72</b>	<b>27,487,263.20</b>	<b>27,995,071.02</b>	<b>29,508,549.25</b>	<b>28,954,829.00</b>	<b>-1.88%</b>

Recap Tax Total Apportionment										
Tax Levy Adopted	25,726,209.00	27,437,554.00	27,729,531.00	26,414,996.00	26,589,263.00	26,843,237.00	27,412,184.00	28,642,834.00	29,348,200.00	
County Bridge Aid	57,053.00	54,720.00	10,000.00	20,000.00	25,000.00	24,038.00	26,000.00	25,000.00	25,000.00	
Countywide EMS	-	-	-	1,657,962.00	1,865,538.00	2,678,019.00	2,752,451.00	3,093,924.00	3,331,629.00	
County Sales Tax Credit	(3,172,841.00)	(2,880,000.00)	(2,950,000.00)	(3,081,590.00)	(3,145,590.00)	(3,240,000.00)	(3,370,000.00)	(3,450,000.00)	(3,750,000.00)	
State Forest Tax	1,260,963.51	1,229,233.79	1,216,695.33	1,206,148.65	1,185,758.72	1,181,969.20	1,174,436.02	1,196,692.25	-	
State Special Charges	-	699.00	261.00	99.00	-	99.00	-	99.00	-	
County Chargebacks	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>	<b>23,871,384.51</b>	<b>25,842,206.79</b>	<b>26,006,487.33</b>	<b>26,217,516.67</b>	<b>26,519,969.72</b>	<b>27,487,263.20</b>	<b>27,995,071.02</b>	<b>29,508,549.25</b>	<b>28,954,829.00</b>	

DATE 08/09/2017

EQNNC802WI

## NET NEW CONSTRUCTION 2017

COMUN CODE	MUNICIPALITY	2016 EQUALIZED VALUE	2017 NET NEW CONSTRUCTION	PERCENT
15002	TOWN OF BAILEYS HARBOR	477,463,700	4,086,300	0.86%
15004	TOWN OF BRUSSELS	83,764,400	910,900	1.09%
15006	TOWN OF CLAY BANKS	67,326,900	528,200	0.78%
15008	TOWN OF EGG HARBOR	534,238,500	5,090,300	0.95%
15010	TOWN OF FORESTVILLE	81,760,000	621,400	0.76%
15012	TOWN OF GARDNER	217,696,900	1,670,000	0.77%
15014	TOWN OF GIBRALTAR	741,878,800	8,041,700	1.08%
15016	TOWN OF JACKSONPORT	278,453,200	3,078,600	1.11%
15018	TOWN OF LIBERTY GROVE	918,528,300	7,381,800	0.80%
15020	TOWN OF NASEWAUPEE	363,283,200	2,580,600	0.71%
15022	TOWN OF SEVASTOPOL	734,703,000	8,728,100	1.19%
15024	TOWN OF STURGEON BAY	177,209,000	1,343,000	0.76%
15026	TOWN OF UNION	145,594,600	1,208,800	0.83%
15028	TOWN OF WASHINGTON	283,971,700	1,821,200	0.64%
15118	VILLAGE OF EGG HARBOR	364,730,700	2,556,300	0.70%
15121	VILLAGE OF EPHRAIM	339,420,000	1,833,700	0.54%
15127	VILLAGE OF FORESTVILLE	20,980,000	212,900	1.01%
15181	VILLAGE OF SISTER BAY	407,459,600	6,548,500	1.61%
15281	CITY OF STURGEON BAY	813,098,700	12,507,600	1.54%
15999	COUNTY OF DOOR	7,051,561,200	70,749,900	1.00%

\* Split districts are summed at the end of the report

TID303WI

Report Used for Apportionment of County Levy

Date: 08/09/2017

## DOOR County

Page 39 of 188

## 2017 County Apportionment

District	Equalized Value Reduced by TID Value Increment	% to Total
Baileys Harbor	481,096,000	.068550508
Brussels	86,469,600	.012320899
Clay Banks	70,281,400	.010014271
Egg Harbor	529,842,400	.075496295
Forestville	83,670,700	.011922088
Gardner	230,709,700	.032873412
Gibraltar	730,117,600	.104033150
Jacksonport	281,685,400	.040136849
Liberty Grove	914,796,900	.130347773
Nasewaupsee	371,261,100	.052900330
Sevastopol	716,397,100	.102078141
Sturgeon Bay	185,039,000	.026365876
Union	154,590,300	.022027295
Washington	278,626,000	.039700920
<b>Town Total</b>	<b>5,114,583,200</b>	<b>.728767807</b>
Egg Harbor	373,102,700	.053162736
Ephraim	332,957,800	.047442561
Forestville	21,903,000	.003120919
Sister Bay	402,215,900	.057311024
<b>Village Total</b>	<b>1,130,179,400</b>	<b>.161037240</b>
Sturgeon Bay	773,361,900	.110194953
<b>City Total</b>	<b>773,361,900</b>	<b>.110194953</b>
<b>County Total</b>	<b>7,018,124,500</b>	<b>1.000000000</b>

TID303WI

Report Used for Apportionment of County Levy

Date: 08/09/2017

## DOOR County

Page 40 of 188

## 2017 County Apportionment

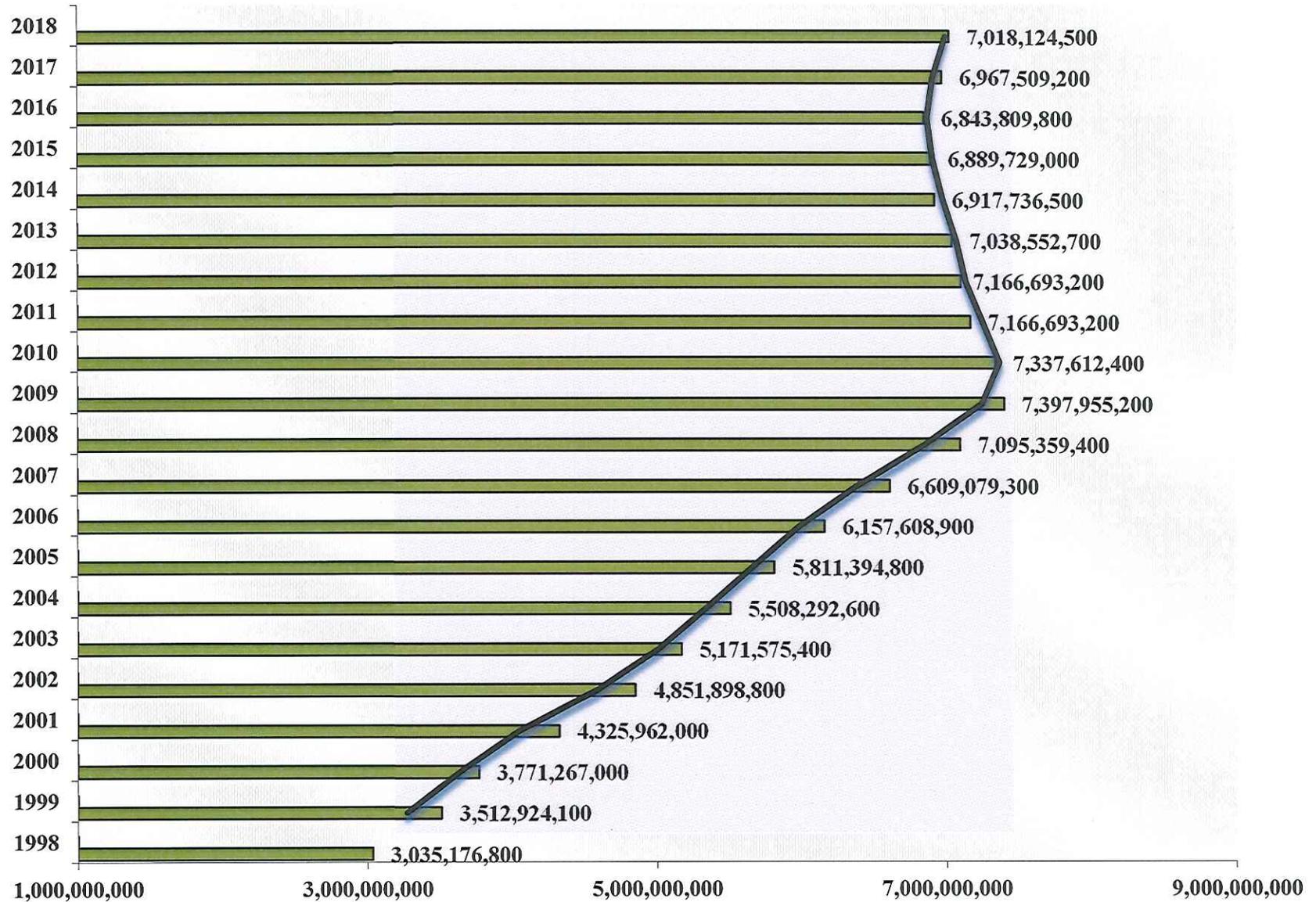
District	TID Value Increments			Current Value	Increment
	TID #	YEAR	Base Value		
V . Sister Bay	001	2008	44,718,300	53,700,300	8,982,000
C . Sturgeon Bay	001	1991	9,634,200	41,630,500	31,996,300
C . Sturgeon Bay	002	1994	16,123,000	67,586,900	51,463,900
C . Sturgeon Bay	003	2008	916,900	2,569,400	1,652,500
C . Sturgeon Bay	004	2013	1,059,100	2,464,800	1,405,700

## Door County

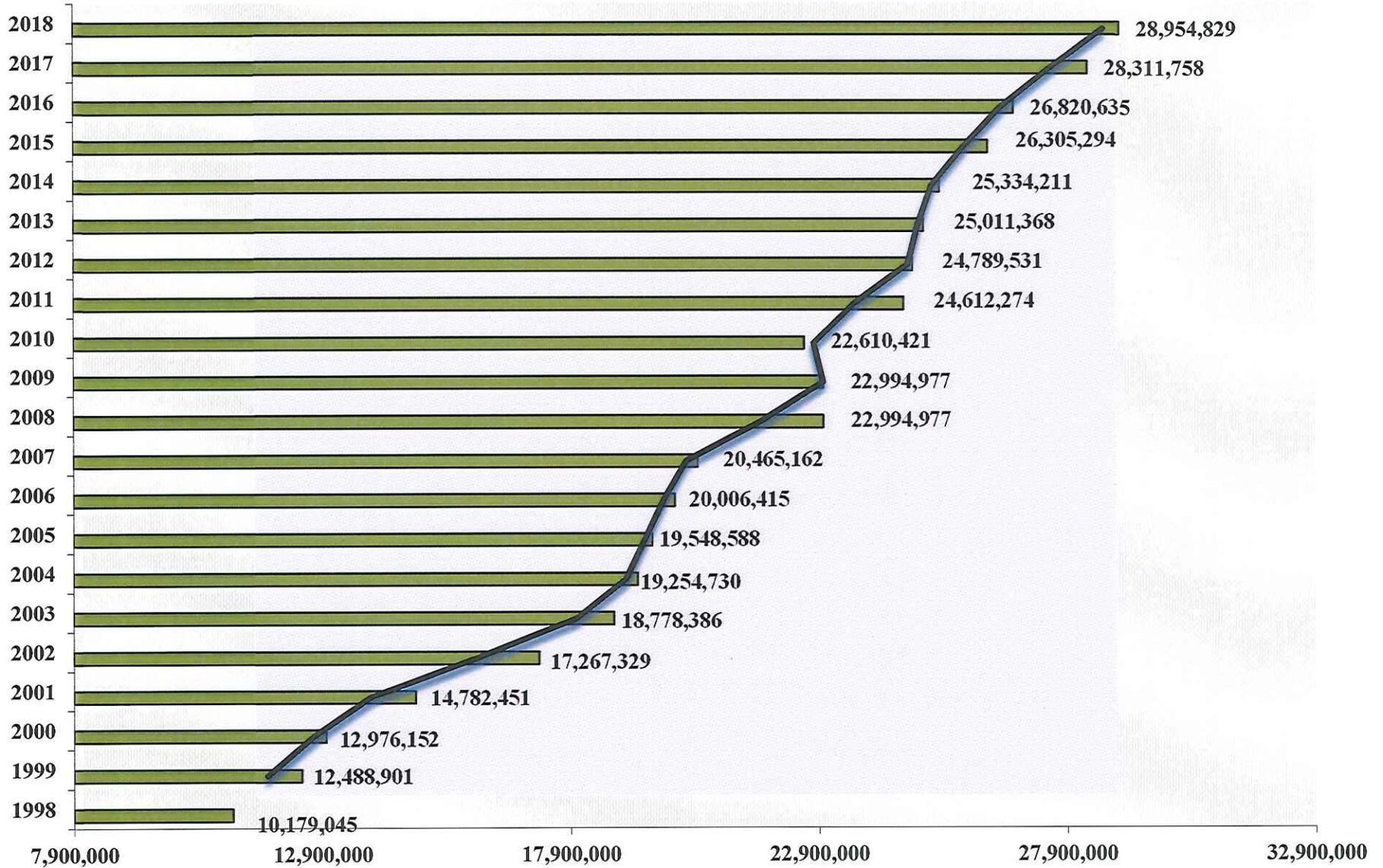
### Tax Rate Used for 2018 Budget, with Comparison Years

YEAR	VALUATION	PERCENT CHANGE	COUNTY TAX LEVY	COUNTY TAX RATE INCL DEBT	% CHANGE CO. TAX RATE INCL DEBT	% CHANGE COUNTY TAX LEVY	COUNTY BRIDGE AID	BRIDGE AID TAX RATE
1998	3,035,176,800	15.15%	11,090,206	3.6539	-5.38%	8.95%	30,000	0.00988
1999	3,512,924,100	15.74%	12,488,901	3.5551	-2.70%	12.61%	30,000	0.00854
2000	3,771,267,000	7.35%	12,976,152	3.4408	-3.22%	3.90%	80,000	0.02121
2001	4,325,962,000	14.71%	14,782,451	3.4171	-0.69%	13.92%	45,000	0.01040
2002	4,851,898,800	12.16%	17,267,329	3.5589	4.15%	16.81%	45,000	0.00927
2003	5,171,575,400	6.59%	18,778,386	3.6311	2.03%	8.75%	25,000	0.00483
2004	5,508,292,600	6.51%	19,254,730	3.4956	-3.73%	2.54%	-	-
2005	5,811,394,800	5.50%	19,548,588	3.3638	-3.77%	1.53%	20,000	0.00344
2006	6,157,608,900	5.96%	20,006,415	3.2491	-3.41%	2.34%	53,500	0.00869
2007	6,609,079,300	7.33%	20,465,162	3.0965	-4.69%	2.29%	53,500	0.00809
2008	7,095,359,400	7.36%	22,994,977	3.2408	4.66%	12.36%	56,375	0.00795
2009	7,397,955,200	4.26%	22,994,977	3.1083	-4.09%	0.00%	55,935	0.00756
2010	7,337,612,400	-0.82%	22,610,421	3.0814	-0.86%	-1.67%	57,053	0.00778
2011	7,166,693,200	-2.33%	24,612,274	3.4343	11.45%	8.85%	54,720	0.00764
2012	7,100,487,500	-0.92%	24,789,531	3.4912	1.66%	0.72%	10,000	0.00141
2013	7,038,552,700	-0.87%	25,011,368	3.5535	1.78%	0.89%	20,000	0.00284
2014	6,917,736,500	-1.72%	25,334,211	3.6622	3.06%	1.29%	25,000	0.00361
2015	6,889,729,000	-0.40%	26,305,294	3.8180	4.26%	3.83%	24,038	0.00349
2016	6,843,809,800	-0.67%	26,820,635	3.9190	2.64%	1.96%	26,000	0.00380
2017	6,967,509,200	1.81%	28,311,758	4.0634	3.69%	5.56%	25,000	0.00359
2018	7,018,124,500	0.73%	28,954,829	4.1257	1.53%	2.27%	25,000	0.00356
Rate less Debt Portion:				3.7887				

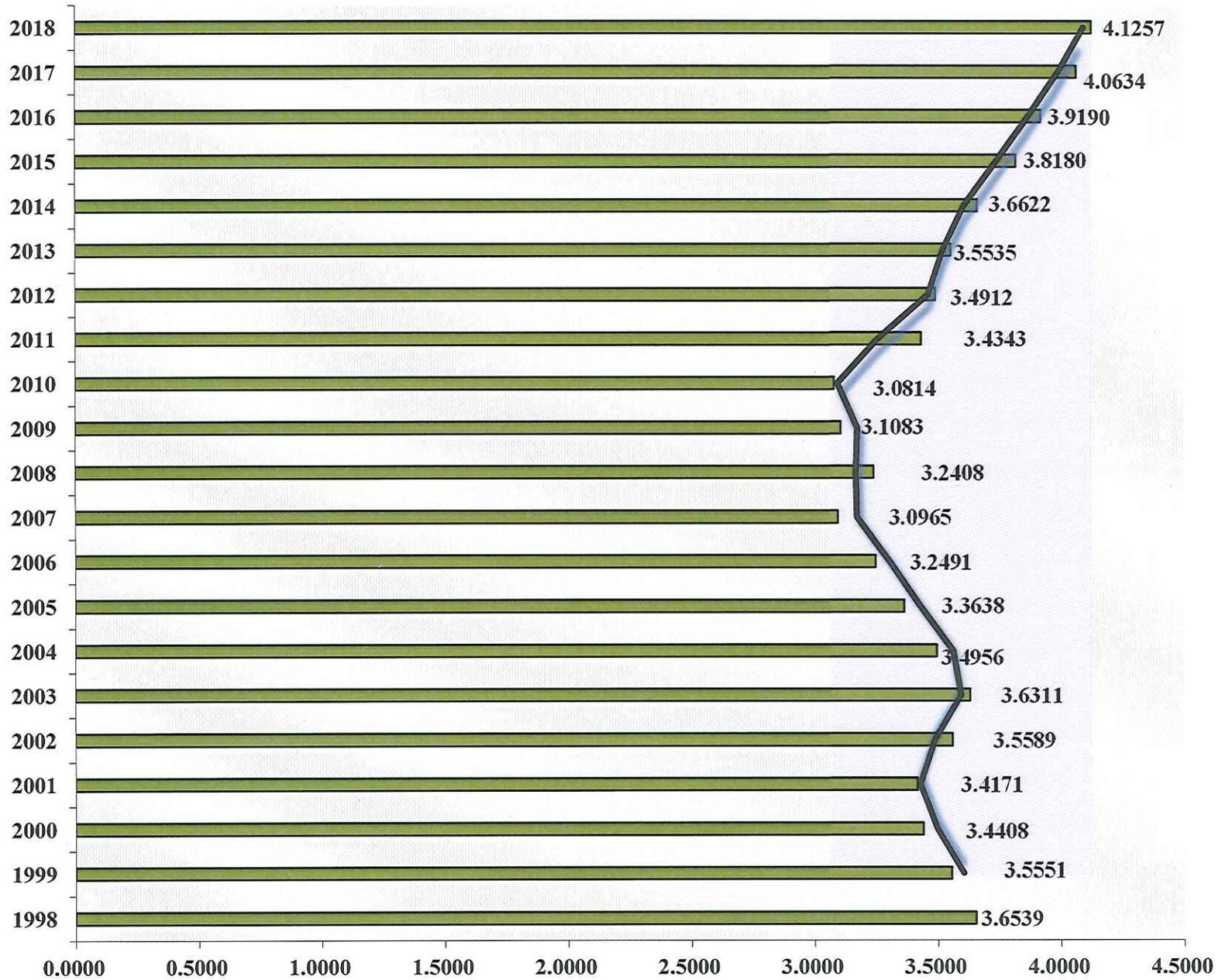
## Door County Equalized Value 1998-2018



## Door County Tax Levy 1998-2018



# Door County Tax Rate 1998-2018

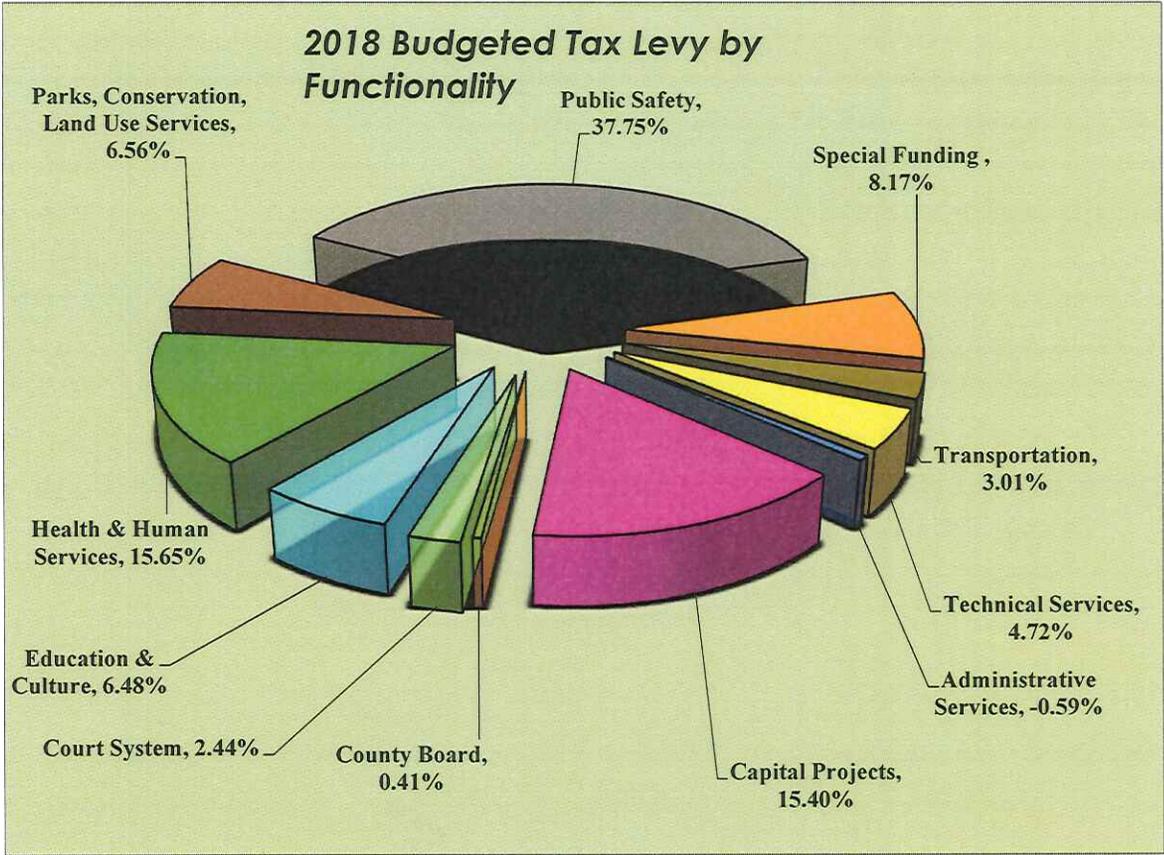


# 2018 Budget - Tax Levy by Functionality

<u>Department Name</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Tax Levy</u>	<u>Tax Levy %</u>
General Administration	6,057,438	2,786,650	(3,270,788)	
Corporation Counsel	7,500	383,257	375,757	
County Administrator	-	262,572	262,572	
County Clerk	54,950	240,405	185,455	
County Treasurer	592,250	183,859	(408,391)	
Finance	-	542,973	542,973	
Human Resources	2,000	343,489	341,489	
Building & Grounds	95,800	1,895,591	1,799,791	
<b>Administrative Services</b>	<b>6,809,938</b>	<b>6,638,796</b>	<b>(171,142)</b>	<b>-0.59%</b>
<b>County Board</b>	<b>-</b>	<b>118,177</b>	<b>118,177</b>	<b>0.41%</b>
Library	118,941	1,633,656	1,514,715	
Museum	-	98,989	98,989	
UW Extension	-	262,718	262,718	
<b>Education &amp; Culture</b>	<b>118,941</b>	<b>1,995,363</b>	<b>1,876,422</b>	<b>6.48%</b>
Child Support	501,680	577,228	75,548	
Human Services	6,019,114	9,110,635	3,091,521	
ADRC/SRC	1,517,763	2,044,727	526,964	
Public Health	281,792	954,493	672,701	
Veterans	11,000	174,552	163,552	
<b>Health &amp; Human Services</b>	<b>8,331,349</b>	<b>12,861,635</b>	<b>4,530,286</b>	<b>15.65%</b>
Parks	140,000	702,255	562,255	
Land Use Services	422,353	1,410,768	988,415	
Register of Deeds	380,000	274,626	(105,374)	
Soil & Water Conservation	704,659	1,158,831	454,172	
<b>Parks-Conservation-Land Use Services</b>	<b>1,647,012</b>	<b>3,546,480</b>	<b>1,899,468</b>	<b>6.56%</b>
Circuit Court/Clerk of Courts	461,608	890,389	428,781	
District Attorney	69,250	347,650	278,400	
<b>Court System</b>	<b>530,858</b>	<b>1,238,039</b>	<b>707,181</b>	<b>2.44%</b>
Emergency Services	1,504,300	4,835,929	3,331,629	
Medical Examiner	-	119,191	119,191	
Sheriff	1,105,702	8,586,298	7,480,596	
<b>Public Safety</b>	<b>2,610,002</b>	<b>13,541,418</b>	<b>10,931,416</b>	<b>37.75%</b>
Debt Service	-	2,365,545	2,365,545	
Medical & Dental Insurance	6,666,848	6,666,848	-	
Revolving Loan	118,009	118,009	-	
Workers Compensation	746,880	746,880	-	
<b>Special Funding Departments</b>	<b>7,531,737</b>	<b>9,897,282</b>	<b>2,365,545</b>	<b>8.17%</b>
Technology Services	101,870	1,467,803	1,365,933	
<b>Technical Services</b>	<b>101,870</b>	<b>1,467,803</b>	<b>1,365,933</b>	<b>4.72%</b>
Airport	243,303	463,316	220,013	
County Roads & Bridges	6,712,526	7,282,726	570,200	
Highway	12,637,814	12,637,814	-	
Recycling	194,000	276,430	82,430	
<b>Transportation</b>	<b>19,787,643</b>	<b>20,660,286</b>	<b>872,643</b>	<b>3.01%</b>
Capital Projects	707,442	5,166,342	4,458,900	
<b>Capital Projects</b>	<b>707,442</b>	<b>5,166,342</b>	<b>4,458,900</b>	<b>15.40%</b>
<b>Totals</b>	<b>48,176,792</b>	<b>77,131,621</b>	<b>28,954,829</b>	<b>100.0%</b>

## 2018 Budgeted Tax Levy by Functionality

	Budgeted	% to Total
Administrative Services	(171,142)	-0.59%
Capital Projects	4,458,900	15.40%
County Board	118,177	0.41%
Court System	707,181	2.44%
Education & Culture	1,876,422	6.48%
Health & Human Services	4,530,286	15.65%
Parks, Conservation, Land Use Services	1,899,468	6.56%
Public Safety	10,931,416	37.75%
Special Funding	2,365,545	8.17%
Transportation	872,643	3.01%
Technical Services	1,365,933	4.72%
	<u>\$ 28,954,829</u>	



# County Board

*By the Wisconsin Constitution, and by action of the State Legislature, the Door County Board of Supervisors is vested with powers of local, legislative, and administrative character to act upon matters of general government, public safety, transportation, health and human services, court services, education and culture, and the conservation of land resources as delegated to the counties of Wisconsin by State Legislature.*

## Members

*David Lienau, Chairperson*

*Kenneth F. Fisher, Vice Chairperson*

*Daniel R. Austad*

*Helen L. Bacon*

*David M. Enigl*

*David Englebert*

*Roy Englebert*

*Joel Gunnlaugsson*

*Randy Halstead*

*Jon Koch*

*Susan Kohout*

*Megan Lundahl*

*Mark Moeller*

*John H. Neinas*

*Nancy Robillard*

*Kathy Schultz*

*Donald E. Sitte*

*Steven Sohns*

*Richard Virlee*

*Linda Wait*

*Laura Vlies Wotachek*

<b>County Board</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Expenditures</b>						
Salaries and Wages	122,612	121,200	121,200	64,642	59,412	70,600
Fringe Benefits	10,230	9,576	9,576	5,586	4,257	5,572
Professional Services	-	2,500	2,500	-	-	-
Heating, Utilities, Telephone	-	30	30	-	-	30
Other Purchased Services	10,846	11,200	11,200	8,447	2,700	11,200
Materials and Supplies	15,843	15,125	15,125	1,904	2,775	4,125
Work Related Training & Expense	36,912	46,812	46,812	21,770	22,625	23,800
Interdepartmental Charges	2,837	2,850	2,850	1,666	1,200	2,850
Other Expenses	-	50	50	750	-	-
Capital Outlay	16,737	-	-	-	-	-
<b>Total Expenditures</b>	<b>216,017</b>	<b>209,343</b>	<b>209,343</b>	<b>104,765</b>	<b>92,969</b>	<b>118,177</b>

# **Administrative Services**

**Departments – Department Heads/Directors**

**County Administrator – Kenneth P. Pabich**

**Corporation Counsel – Grant P. Thomas**

**County Clerk – Jill M. Lau**

**Human Resources – Kelly A. Hendee**

**County Treasurer – Jay Zahn**

**Finance Department – Mark E. Janiak**

**General Administration (part of Finance)**

**Buildings & Grounds (includes County Fair) – Wayne Spritka**

<b>County Administrator</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Expenditures</b>						
Salaries and Wages	160,452	162,598	162,598	75,053	87,545	178,022
Fringe Benefits	69,440	69,884	69,884	33,812	36,072	71,226
Heating, Utilities, Telephone	732	750	750	242	350	600
Other Purchased Services	1,026	1,250	1,250	930	300	1,800
Materials and Supplies	1,130	1,780	4,280	2,864	1,416	4,180
Work Related Training & Expense	1,417	1,800	1,800	1,425	600	5,544
Interdepartmental Charges	1,224	1,200	1,200	637	563	1,200
<b>Total Expenditures</b>	<b>235,421</b>	<b>239,262</b>	<b>241,762</b>	<b>114,963</b>	<b>126,846</b>	<b>262,572</b>

<b>Corporation Counsel</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Public Charges for Services	8,423	7,500	7,500	2,914	4,586	7,500
Misc Revenues	-	-	-	-	-	-
<b>Total Revenues</b>	<b>8,423</b>	<b>7,500</b>	<b>7,500</b>	<b>2,914</b>	<b>4,586</b>	<b>7,500</b>
<b>Expenditures</b>						
Salaries and Wages	242,516	258,827	258,827	107,768	115,840	250,230
Fringe Benefits	74,197	80,274	80,274	41,561	48,454	91,742
Professional Services	5,358	6,525	36,768	5,305	13,933	6,525
Heating, Utilities, Telephone	272	300	300	99	201	300
Repair & Maintenance	-	450	50	-	450	450
Other Purchased Services	13,656	9,700	9,700	5,252	4,448	9,700
Materials & Supplies	22,824	21,035	21,435	10,629	10,406	21,035
Work Related Training & Expense	792	1,475	1,475	276	1,199	1,475
Interdepartmental Charges	3,216	1,800	1,800	1,362	438	1,800
<b>Total Expenditures</b>	<b>362,831</b>	<b>380,386</b>	<b>410,629</b>	<b>172,252</b>	<b>195,369</b>	<b>383,257</b>

<b>County Clerk</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	-	9,700	9,700	9,723	-	9,700
Public Charges for Services	280	25	25	57	-	25
Intergovernmental Charges for Services	10,132	-	-	-	-	-
Licenses and Permits	11,815	10,800	10,800	3,465	7,400	10,500
Other Revenues	29,643	24,300	24,300	5,001	19,100	28,300
<b>Total Revenues</b>	<b>51,870</b>	<b>44,825</b>	<b>44,825</b>	<b>18,246</b>	<b>26,500</b>	<b>48,525</b>
<b>Expenditures</b>						
Salaries and Wages	104,197	101,187	101,187	46,764	54,390	104,873
Fringe Benefits	61,209	60,853	60,853	30,094	31,547	61,282
Professional Services	486	300	300	156	150	450
Heating, Utilities, Telephone	221	350	350	86	100	350
Repair & Maintenance	2,950	14,000	14,000	13,886	-	14,000
Other Purchased Services	13,781	6,625	6,625	2,330	4,125	7,325
Materials and Supplies	28,511	19,070	19,070	10,812	7,863	34,050
Work Related Training & Expense	1,229	1,350	1,350	415	925	1,450
Interdepartmental Charges	2,436	1,500	1,500	688	900	2,200
Other Expenses	7,802	8,000	8,000	3,916	4,000	8,000
<b>Total Expenditures</b>	<b>222,822</b>	<b>213,235</b>	<b>213,235</b>	<b>109,147</b>	<b>104,000</b>	<b>233,980</b>
<b>Dog Licenses - Fund 501</b>						
<b>Revenues</b>						
Licenses and Permits	6,162	6,425	6,425	-	6,425	6,425
<b>Total Revenues</b>	<b>6,162</b>	<b>6,425</b>	<b>6,425</b>	<b>-</b>	<b>6,425</b>	<b>6,425</b>
<b>Expenditures</b>						
Other Purchased Services	5,110	5,400	5,400	-	5,400	5,400
Materials and Supplies	1,052	1,025	1,025	292	735	1,025
<b>Total Expenditures</b>	<b>6,162</b>	<b>6,425</b>	<b>6,425</b>	<b>292</b>	<b>6,135</b>	<b>6,425</b>

<b>County Treasurer</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Other Taxes	13,289	10,500	10,500	6,885	7,000	11,000
State Aid in Lieu of Taxes	57,139	58,000	58,000	54,074	-	55,000
Public Charges for Services	23,043	23,300	23,300	22,750	250	25,250
Interest on Taxes	415,595	525,000	525,000	65,817	240,000	450,000
Other Revenues	116,754	51,000	51,000	4,400	46,600	51,000
<b>Total Revenues</b>	<b>625,820</b>	<b>667,800</b>	<b>667,800</b>	<b>153,926</b>	<b>293,850</b>	<b>592,250</b>
<b>Expenditures</b>						
Salaries and Wages	111,773	114,959	114,959	44,022	53,675	107,087
Fringe Benefits	47,334	48,511	48,511	12,928	17,128	33,372
Professional Services	7,949	6,000	6,000	574	5,400	6,000
Heating, Utilities, Telephone	208	200	200	69	100	200
Repair & Maintenance	2,072	1,500	1,500	819	1,000	1,600
Other Purchased Services	14,111	11,620	11,620	11,222	3,300	13,600
Materials and Supplies	11,123	13,500	13,500	5,684	7,700	13,000
Work Related Training & Expense	1,117	1,000	1,000	371	629	1,000
Interdepartmental Charges	105	-	-	2	-	-
Other Expenses	6,057	7,000	7,000	3,644	3,000	8,000
<b>Total Expenditures</b>	<b>201,849</b>	<b>204,290</b>	<b>204,290</b>	<b>79,335</b>	<b>91,932</b>	<b>183,859</b>

<b>Finance Department</b>						
<i>Classification</i>	<b>2016 Actuals</b>	<b>2017 Adopted Budget</b>	<b>2017 Amended Budget</b>	<b>2017 6/30/2017 Actuals</b>	<b>2017 Remaining 6 Months Projection</b>	<b>2018 Budget</b>
<b>Revenues</b>						
Other Revenues	3,488	-	-	15	-	-
<b>Total Revenues</b>	<b>3,488</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>						
Salaries and Wages	314,653	314,967	314,967	144,346	160,332	330,116
Fringe Benefits	137,802	138,357	138,357	67,116	71,241	140,252
Audit, Investment, Actuarial Services	51,601	55,050	67,254	15,712	48,088	58,153
Heating, Utilities, Telephone	216	225	225	65	160	225
Repair & Maintenance	8,015	200	200	-	-	200
Other Purchased Services	6,874	7,600	6,335	3,300	500	1,300
Materials and Supplies	3,069	4,650	4,650	1,038	3,197	4,150
Work Related Training & Expense	1,030	2,000	2,000	505	900	3,077
Interdepartmental Charges	(4,456)	4,000	5,265	(489)	2,722	4,000
Other Expenses	1,507	1,300	1,300	641	650	1,500
<b>Total Expenditures</b>	<b>520,311</b>	<b>528,349</b>	<b>540,553</b>	<b>232,234</b>	<b>287,790</b>	<b>542,973</b>

<b>General Administration</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b><u>Revenues</u></b>						
Taxes	21,331,633	21,232,165	21,232,165	19,189,809	2,060,456	3,750,120
Intergovernmental Revenues	136,489	129,824	129,824	-	115,011	131,285
Interest	223,125	224,700	224,700	125,904	128,000	391,025
Other Revenues	143,036	116,762	116,762	58,809	58,381	140,918
Other Finance Sources	917,731	914,362	1,386,790	-	1,290,436	1,644,090
<b>Total Revenues</b>	<b>22,752,014</b>	<b>22,617,813</b>	<b>23,090,241</b>	<b>19,374,522</b>	<b>3,652,284</b>	<b>6,057,438</b>
<b><u>Expenditures</u></b>						
Employee/Unemployment Related Expenses	3,880	634,296	649,296	58,289	210,000	793,000
Other Purchased Services	155,658	146,872	154,372	57,754	96,598	100,086
Other Expenses	378,862	525,705	590,676	387,526	200,000	533,564
Outlay	-	200,000	200,000	-	200,000	1,000,000
Other Financing Uses	2,133,136	478,169	339,525	-	478,169	360,000
<b>Total Expenditures</b>	<b>2,671,536</b>	<b>1,985,042</b>	<b>1,933,869</b>	<b>503,569</b>	<b>1,184,767</b>	<b>2,786,650</b>

<b>Human Resources</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Other Financing Sources	-	-	-	-	-	2,000
Total Revenues	-	-	-	-	-	2,000
<b>Expenditures</b>						
Salaries and Wages	191,986	191,439	191,439	88,572	126,025	197,355
Fringe Benefits	69,177	69,496	69,496	33,805	36,474	83,550
Professional Services	15,678	22,800	22,800	7,107	9,422	16,800
Heating, Utilities, Telephone	314	500	500	86	250	400
Other Purchased Services	6,589	8,650	8,650	3,237	5,412	10,650
Materials and Supplies	3,139	3,540	3,540	1,038	2,280	3,050
Work Related Training & Expense	4,508	16,400	16,400	3,731	11,855	14,584
Interdepartmental Charges	4,057	5,800	5,800	1,496	2,300	3,000
Other Expenses	8,445	14,200	14,200	5,856	4,883	14,100
Total Expenditures	303,893	332,825	332,825	144,928	198,901	343,489

<b>Building &amp; Grounds</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Public Charges For Services	-	20,000	20,000	6,612	13,388	20,000
Other Revenues	2,073	-	-	363	-	-
Other Financing Sources	-	-	-	-	-	75,800
<b>Total Revenues</b>	<b>2,073</b>	<b>20,000</b>	<b>20,000</b>	<b>6,975</b>	<b>13,388</b>	<b>95,800</b>
<b>Expenditures</b>						
Salaries and Wages	521,457	591,476	591,476	265,722	318,948	607,222
Fringe Benefits	271,821	323,679	323,679	149,300	-	305,346
Heating, Utilities, Telephone	283,974	397,300	394,405	127,102	200,357	391,050
Repair & Maintenance	170,996	192,550	241,336	129,735	90,064	194,600
Other Purchased Services	35,351	55,200	55,200	23,735	30,663	58,600
Materials and Supplies	47,492	41,310	41,210	13,669	21,746	46,069
Work Related Training & Expense	3,621	3,230	3,230	549	1,565	5,435
Interdepartmental Charges	822	100	200	142	100	100
County Fair *	-	170,000	170,000	24,786	145,322	121,600
Other Expenses	99	-	-	-	-	-
Outlay	7,700	172,277	171,430	27,363	58,000	165,569
<b>Total Expenditures</b>	<b>1,343,333</b>	<b>1,947,122</b>	<b>1,992,166</b>	<b>762,103</b>	<b>866,765</b>	<b>1,895,591</b>

\* In 2016 and years prior, County Fair was budgeted in the Airport & Parks Department.

# Court System

Departments – Department Heads

*Clerk of Circuit Court – Connie DeFere*

*Circuit Court (included in Clerk of Circuit Courts budget) – Judges D. Todd Ehlers and David L. Weber*

*Register in Probate (included in Clerk of Circuit Courts budget) – Jennifer Moeller*

*District Attorney – Colleen Nordin*

<b>Clerk of Courts and Circuit Court</b>						
<i>Classification</i>	<b>2016 Actuals</b>	<b>2017 Adopted Budget</b>	<b>2017 Amended Budget</b>	<b>2017 6/30/2017 Actuals</b>	<b>2017 Remaining 6 Months Projection</b>	<b>2018 Budget</b>
<b>Revenues</b>						
Intergovernmental Revenues	154,677	154,677	154,677	63,361	93,147	156,508
Public Charges for Services	186,936	166,000	166,000	80,761	87,000	168,500
Interdepartmental Revenues	16,673	18,900	18,900	7,120	6,400	16,000
Fines, Forfeitures and Penalties	118,246	115,000	115,000	50,266	58,000	116,000
Interest Revenues	269	360	360	264	500	1,000
Other Revenues	4,982	3,600	3,600	399	2,150	3,600
<b>Total Revenues</b>	<b>481,783</b>	<b>458,537</b>	<b>458,537</b>	<b>202,171</b>	<b>247,197</b>	<b>461,608</b>
<b>Expenditures</b>						
Salaries and Wages	494,219	480,979	480,979	214,489	235,224	474,386
Fringe Benefits	217,053	221,323	221,323	113,426	106,016	233,612
Professional Services	100,611	113,800	113,800	42,817	70,563	116,700
Heating, Utilities, Telephone	1,626	1,800	1,800	597	800	1,700
Repair & Maintenance	-	2,100	2,100	-	600	1,600
Other Purchased Services	26,756	32,690	32,690	6,016	11,400	32,030
Materials and Supplies	23,726	23,025	23,025	10,318	11,540	23,440
Work Related Training & Expense	1,238	2,235	2,235	1,379	727	2,221
Interdepartmental Charges	5,908	6,600	6,600	2,181	3,800	4,700
Other Expenses	(33)	-	-	-	-	-
<b>Total Expenditures</b>	<b>871,104</b>	<b>884,552</b>	<b>884,552</b>	<b>391,223</b>	<b>440,670</b>	<b>890,389</b>

<b>District Attorney</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	40,480	37,616	37,616	-	37,616	38,000
Public Charges for Services	27,621	25,000	25,000	19,195	11,900	30,750
Interdepartmental Revenues	299	300	300	517	200	500
Other Revenues	-	-	-	221	220	-
<b>Total Revenues</b>	<b>68,400</b>	<b>62,916</b>	<b>62,916</b>	<b>19,933</b>	<b>49,936</b>	<b>69,250</b>
<b>Expenditures</b>						
Salaries and Wages	205,858	199,930	199,926	89,786	112,436	199,558
Fringe Benefits	135,220	140,200	140,205	59,813	80,389	121,112
Professional Services	-	500	212	-	500	500
Heating, Utilities, Telephone	558	850	850	296	770	850
Other Purchased Services	6,894	11,180	9,399	3,159	9,700	11,180
Materials and Supplies	6,575	6,645	8,320	6,190	2,442	7,200
Work Related Training & Expense	997	1,700	1,700	469	1,231	1,750
Interdepartmental Charges	3,801	3,950	4,285	2,630	1,803	5,450
Other Expenses	-	50	108	58	50	50
<b>Total Expenditures</b>	<b>359,903</b>	<b>365,005</b>	<b>365,005</b>	<b>162,401</b>	<b>209,321</b>	<b>347,650</b>

# **Education and Culture**

## **Departments – Department Heads/Directors**

***Library – Tina Kakuske***

***State Library Program (part of Library)***

***Museum – Margaret Weir***

***UW Extension – Rob Burke***

<b>Library</b>						
<i>Classification</i>	2016 Actuals	2017 Adopted Budget	2017 Amended Budget	2017 6/30/2017 Actuals	2017 Remaining 6 Months Projection	2018 Budget
<b>Revenues</b>						
Public Charges for Services	36,617	30,950	30,950	17,293	17,800	31,000
Intergovernmental Charges for Services	76,882	76,489	76,489	16,182	60,000	84,911
Other Revenues	(578)	-	-	-	-	-
Total Revenues	112,921	107,439	107,439	33,475	77,800	115,911
<b>Expenditures</b>						
Salaries & Wages	910,823	883,161	883,161	423,962	455,050	908,883
Fringe Benefits	358,710	371,398	371,398	163,671	191,996	343,273
Heating, Utilities, Telephone	43,022	49,000	46,200	16,252	32,400	50,300
Repair & Maintenance	19,688	14,694	18,734	6,740	7,960	14,694
Other Purchased Services	65,575	65,220	65,591	65,386	205	66,051
Materials and Supplies	207,815	212,433	212,062	91,416	125,399	225,033
Work Related Training & Expenses	1,824	2,636	2,636	689	1,940	3,327
Interdepartmental Charges	6,958	7,500	7,500	2,248	5,250	8,000
Other Expenses	9,393	11,065	9,825	7,361	2,462	11,065
Total Expenditures	1,623,808	1,617,107	1,617,107	777,725	822,662	1,630,626
<b>Library State Program - Fund 206</b>						
Revenues	3,030	3,030	3,030	-	3,030	3,030
Expenditures	3,000	3,030	3,030	459	2,571	3,030

<b>Museum</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Other Revenues	2,100	-	-	-	-	-
Total Revenues	2,100	-	-	-	-	-
<b>Expenditures</b>						
Salaries and Wages	33,272	34,787	34,787	12,268	22,520	36,437
Fringe Benefits	3,636	4,167	4,167	1,335	3,002	3,552
Professional Services	30,515	-	-	-	-	-
Heating, Utilities, Telephone	960	1,000	1,000	512	490	1,000
Repairs & Maintenance	471	430	430	-	430	430
Other Purchased Services	953	5,100	5,100	397	4,700	55,100
Materials and Supplies	1,210	2,000	2,000	1,856	160	2,020
Work Related Training & Expenses	-	450	450	-	450	450
Interdepartmental Charges	3,043	-	-	-	-	-
Total Expenditures	74,060	47,934	47,934	16,368	31,752	98,989

<b>UW Extension</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Public Charges for Services	2,352	2,035	2,701	4,099	-	-
Total Revenues	2,352	2,035	2,701	4,099	-	-
<b>Expenditures</b>						
Salaries and Wages	40,022	40,956	40,956	19,170	21,786	45,384
Fringe Benefits	28,871	28,922	28,922	14,370	14,552	29,283
Professional Services	17,500	17,500	17,500	17,500	-	17,500
Heating, Utilities, Telephone	457	1,000	1,000	273	727	1,000
Repair & Maintenance	165	550	550	-	550	300
Other Purchased Services	140,479	144,829	144,829	71,486	73,343	146,729
Materials and Supplies	6,550	7,613	8,279	3,582	4,210	7,300
Work Related Training & Expenses	1,415	2,525	2,525	826	1,699	2,397
Interdepartmental Charges	4,249	6,450	6,450	1,442	5,008	6,300
Other Expenses	4,791	6,525	6,525	2,430	4,095	6,525
Total Expenditures	244,499	256,870	257,536	131,079	125,970	262,718

# ***Health and Human Services***

## **Departments – Department Heads/Directors**

***Child Support – Rod Dequaine***

***Human Services – Joe Krebsbach, Director  
– Cori McFarlane, Deputy Director***

***Public Health – Rhonda Kolberg***

***Veterans Services – Scott McFarlane***

<b>Child Support</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	435,633	437,753	437,753	105,299	272,263	409,013
Public Charges for Services	898	1,000	1,000	739	500	1,000
Other Revenues	115,517	115,277	89,080	44,540	44,540	91,667
<b>Total Revenues</b>	<b>552,048</b>	<b>554,030</b>	<b>527,833</b>	<b>150,578</b>	<b>317,303</b>	<b>501,680</b>
<b>Expenditures</b>						
Salaries and Wages	302,103	303,841	303,841	140,302	143,286	305,933
Fringe Benefits	144,235	145,952	145,952	70,584	76,606	145,928
Professional Services	591	700	700	247	350	700
Heating, Utilities, Telephone	681	900	900	205	300	700
Repair & Maintenance	-	500	500	-	-	-
Other Purchased Services	5,178	5,100	5,100	2,394	1,860	4,600
Materials and Supplies	7,364	8,000	8,000	3,461	3,650	7,000
Work Related Training & Expenses	1,728	3,750	3,750	306	2,690	4,200
Interdepartmental Charges	132,249	135,277	109,080	52,177	53,040	108,167
<b>Total Expenditures</b>	<b>594,129</b>	<b>604,020</b>	<b>577,823</b>	<b>269,676</b>	<b>281,782</b>	<b>577,228</b>

<b>Human Services - Fund 240</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b><u>Revenues</u></b>						
Taxes	3,027,235	2,965,338	2,965,338	2,965,338	-	-
Intergovernmental Revenues	2,992,105	2,747,098	2,769,310	748,327	1,998,333	2,791,325
Public Charges for Services	1,213,191	1,694,000	1,694,000	647,626	1,099,104	2,359,560
Intergovernmental Charges for Services	88,818	81,500	80,000	14,675	61,350	62,448
Interest	2	-	-	-	-	-
Other Revenues	868,916	819,809	748,506	407,630	376,570	805,781
Other Financing Sources	7,273	-	-	-	-	-
<b>Total Revenues</b>	<b>8,197,540</b>	<b>8,307,745</b>	<b>8,257,154</b>	<b>4,783,596</b>	<b>3,535,357</b>	<b>6,019,114</b>
<b><u>Expenditures</u></b>						
Salaries and Wages	2,530,944	2,791,886	2,787,336	1,342,911	1,541,090	3,214,768
Fringe Benefits	1,061,299	1,289,866	1,289,866	596,957	686,932	1,514,927
Professional Services	259,014	266,000	266,000	96,591	135,231	257,900
Heating, Utilities, Telephone	15,880	15,600	15,600	5,508	5,508	15,600
Other Purchased Services	2,285,530	2,742,201	2,768,023	712,447	1,522,473	2,922,374
Materials and Supplies	23,747	29,300	29,300	12,087	12,306	27,300
Work Related Training & Expenses	17,804	23,500	23,500	10,061	10,280	31,000
Interdepartmental Charges	818,810	816,439	745,136	376,236	370,549	813,165
Grants	3,201	3,201	3,201	-	3,201	3,201
Other Expenses/(Offsets)	357,408	329,752	329,192	(25,610)	363,915	310,400
Other Financing Uses	818,990	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,192,627</b>	<b>8,307,745</b>	<b>8,257,154</b>	<b>3,127,188</b>	<b>4,651,485</b>	<b>9,110,635</b>

<b>Human Services - SRC/ADRC Division - Fund 204</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Taxes	597,683	607,820	607,820	607,820	-	-
Intergovernmental Revenues	1,425,473	1,407,679	1,455,018	296,954	1,106,895	1,321,088
Public Charges for Services	149,337	133,072	133,072	39,234	89,780	125,000
Interest	1,432	500	500	687	687	-
Other Revenues	63,090	56,777	32,375	37,116	16,303	35,175
Other Financing Sources	15,504	226,253	163,253	-	68,561	36,500
<b>Total Revenues</b>	<b>2,252,519</b>	<b>2,432,101</b>	<b>2,392,038</b>	<b>981,811</b>	<b>1,282,226</b>	<b>1,517,763</b>
<b>Expenditures</b>						
Salaries and Wages	761,354	778,079	778,079	349,144	407,099	647,120
Fringe Benefits	419,325	448,304	448,304	218,871	255,204	400,520
Professional Services	1,639	1,754	1,754	576	835	1,412
Heating, Utilities, Telephone	22,735	21,700	21,700	8,698	11,391	72,400
Repair & Maintenance	10,582	7,220	8,720	3,840	4,360	6,720
Other Purchased Services	870,306	872,827	887,709	326,712	550,976	757,730
Materials and Supplies	176,886	186,560	191,840	70,802	88,856	180,160
Work Related Training & Expenses	5,688	5,500	5,500	1,342	4,377	5,500
Interdepartmental Charges	74,408	71,147	46,422	20,830	14,555	46,082
Grants	1,946	-	-	-	-	-
Other Expenses/(Offsets)	(89,404)	(93,990)	(94,490)	(42,382)	(60,158)	(114,460)
Outlay	-	133,000	70,000	-	-	41,543
Other Financing Uses	63,413	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,318,878</b>	<b>2,432,101</b>	<b>2,365,538</b>	<b>958,433</b>	<b>1,277,495</b>	<b>2,044,727</b>

<b>Public Health</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	257,597	283,418	278,184	56,299	222,119	256,492
Public Charges for Services	17,905	20,500	20,500	1,126	17,276	16,900
Other Revenues	7,839	8,400	8,400	5,240	3,160	8,400
<b>Total Revenues</b>	<b>283,341</b>	<b>312,318</b>	<b>307,084</b>	<b>62,665</b>	<b>242,555</b>	<b>281,792</b>
<b>Expenditures</b>						
Salaries and Wages	558,532	569,960	569,960	266,122	294,390	556,157
Fringe Benefits	239,499	243,611	243,611	124,038	119,573	254,527
Professional Services	888	722	722	370	352	725
Heating, Utilities, Telephone	1,850	2,698	2,828	711	1,417	2,050
Repair & Maintenance	43	1,200	1,200	-	1,200	1,300
Other Purchased Services	80,822	94,183	93,383	10,256	75,867	84,842
Materials and Supplies	39,646	32,937	32,387	11,096	34,327	34,040
Work Related Training & Expenses	2,256	3,720	3,475	3,612	2,281	4,706
Interdepartmental Charges	9,044	8,500	4,781	6,061	2,000	8,600
Grants	-	2,500	2,500	-	2,500	2,500
Other Expenses	1,306	1,430	1,380	761	619	1,500
Outlay	21,766	3,546	3,546	-	3,546	3,546
<b>Total Expenditures</b>	<b>955,652</b>	<b>965,007</b>	<b>959,773</b>	<b>423,027</b>	<b>538,072</b>	<b>954,493</b>

<b>Veterans Services</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	10,875	11,000	11,000	965	9,631	11,000
Other Revenues	250	-	-	-	-	-
<b>Total Revenues</b>	<b>11,125</b>	<b>11,000</b>	<b>11,000</b>	<b>965</b>	<b>9,631</b>	<b>11,000</b>
<b>Expenditures</b>						
Salaries and Wages	92,116	94,019	94,019	43,737	50,282	98,698
Fringe Benefits	45,704	46,046	46,046	22,669	23,377	46,540
Heating, Utilities, Telephone	2,068	1,100	1,100	1,083	300	1,100
Other Purchased Services	90	980	980	20	960	980
Materials and Supplies	4,126	4,650	4,950	1,826	3,124	4,950
Work Related Training & Expenses	496	1,075	1,075	-	1,075	1,996
Interdepartmental Charges	6,230	7,788	7,788	2,208	6,504	2,788
Grants	7,363	3,000	2,700	967	1,733	10,000
Other Expenses	3,907	4,500	4,500	2,507	1,993	7,500
<b>Total Expenditures</b>	<b>162,100</b>	<b>163,158</b>	<b>163,158</b>	<b>75,017</b>	<b>89,348</b>	<b>174,552</b>

# **Parks, Conservation and Land Use Services**

**Departments – Department Heads/Directors**

***Land Use Services – Mariah K. Goode***

***Parks (part of Airport & Parks) – Erik Aleson***

***Register of Deeds – Carey Petersilka***

***Soil & Water Conservation – Erin Hanson***

<b>Land Use Services</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	122,955	161,000	161,000	58,158	59,000	115,000
Public Charges for Services	93,813	82,150	82,150	44,621	31,475	79,700
Fines, Forfeitures and Penalties	9,040	5,200	5,200	4,023	2,175	5,200
Licenses and Permits	206,595	193,435	193,435	109,565	90,700	197,500
Interest	1,011	250	250	951	-	1,500
Other Revenues	3,618	3,750	3,750	275	3,750	5,000
Other Financing Sources	-	36,800	36,800	-	-	18,453
<b>Total Revenues</b>	<b>437,032</b>	<b>482,585</b>	<b>482,585</b>	<b>217,593</b>	<b>187,100</b>	<b>422,353</b>
<b>Expenditures</b>						
Salaries and Wages	831,189	835,924	835,210	385,016	431,089	777,465
Fringe Benefits	382,457	389,512	389,512	179,027	185,791	355,323
Professional Services	11,616	12,000	12,000	-	12,000	12,000
Heating, Utilities, Telephone	2,599	3,030	3,030	860	1,130	2,500
Repair & Maintenance	20,251	32,684	31,370	24,436	6,430	29,833
Other Purchased Services	43,859	43,008	43,722	26,291	24,780	14,650
Materials and Supplies	18,595	24,580	24,580	7,177	14,690	22,300
Work Related Training & Expenses	3,050	4,815	4,815	2,343	2,489	11,138
Interdepartmental Charges	2,632	3,440	4,740	2,411	3,213	5,500
Grants	87,232	133,500	133,500	754	93,000	147,950
Other Expenses	4,371	5,425	5,425	1,942	3,177	6,750
Outlay	54,446	51,064	51,078	25,905	8,912	25,359
<b>Total Expenditures</b>	<b>1,462,297</b>	<b>1,538,982</b>	<b>1,538,982</b>	<b>656,162</b>	<b>786,701</b>	<b>1,410,768</b>

**NOTE:** This department was created in 2017 by combining three previously separate departments (Planning, Real Property Listing, and Sanitarian), plus the Land Information Office sub-department from Information Systems. The budget presentation above is as though this combination had taken place for 2016 and 2017 as well as for 2018.

<b>Airport &amp; Parks Department - Parks Division</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	63,179	57,700	166,132	63,105	101,268	57,700
Public Charges for Services	211,953	76,800	76,800	40,306	36,494	76,800
Interest	713	-	-	649	-	-
Other Revenues	(608)	5,500	5,500	15,469	300	5,500
Other Financing Sources	46,945	28,000	31,650	-	31,650	-
<b>Total Revenues</b>	<b>322,182</b>	<b>168,000</b>	<b>280,082</b>	<b>119,529</b>	<b>169,712</b>	<b>140,000</b>
<b>Expenditures</b>						
Salaries and Wages	309,879	264,567	264,567	99,189	169,755	268,091
Fringe Benefits	118,915	107,990	107,990	43,612	64,378	106,581
Professional Services	3,112	5,000	5,000	-	4,000	3,000
Heating, Utilities, Telephone	23,765	10,500	10,500	2,718	7,782	10,500
Repair & Maintenance	61,910	48,500	48,500	8,237	40,763	49,000
Other Purchased Services	81,179	130,500	156,750	13,707	120,481	131,700
Materials and Supplies	33,831	38,300	38,300	3,664	32,836	37,000
Work Related Training & Expenses	40	1,000	1,000	178	822	2,840
Interdepartmental Charges	3,863	25,900	25,900	2,313	24,121	26,000
County Fair *	51,800	-	-	-	-	-
Other Expenses	10,201	3,000	3,000	40	2,960	5,000
Outlay	46,997	63,067	149,746	37,412	81,573	62,543
<b>Total Expenditures</b>	<b>745,492</b>	<b>698,324</b>	<b>811,253</b>	<b>211,070</b>	<b>549,471</b>	<b>702,255</b>

\* Beginning in 2017 and continuing in subsequent years, County Fair is budgeted in the Building & Grounds Department.

<b>Register of Deeds</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Public Charges for Services	378,945	409,000	409,000	132,838	266,522	380,000
Other Revenues	25	-	-	(19)	-	-
<b>Total Revenues</b>	<b>378,970</b>	<b>409,000</b>	<b>409,000</b>	<b>132,819</b>	<b>266,522</b>	<b>380,000</b>
<b>Expenditures</b>						
Salaries & Wages	149,714	149,632	149,632	69,543	86,241	152,288
Fringe Benefits	91,236	91,003	91,003	45,103	45,900	91,228
Heating, Utilities, Telephone	142	150	150	54	66	120
Repair & Maintenance	5,148	4,500	4,500	2,109	2,391	4,500
Other Purchased Services	100	150	100	100	-	100
Materials and Supplies	4,111	4,500	4,500	1,724	2,276	4,000
Work Related Training & Expenses	1,591	1,730	1,780	1,284	772	2,380
Interdepartmental Charges	24	10	10	11	-	10
Grants	300	65,000	65,000	7,150	57,850	20,000
<b>Total Expenditures</b>	<b>252,366</b>	<b>316,675</b>	<b>316,675</b>	<b>127,078</b>	<b>195,496</b>	<b>274,626</b>

<b>Soil &amp; Water Conservation</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	420,852	429,980	475,793	39,545	485,233	577,031
Public Charges for Services	45,384	88,948	88,948	94,452	1,100	56,414
Licenses and Permits	2,665	11,038	11,038	930	1,000	12,798
Other Revenues	12,152	22,705	22,705	50,229	4,500	26,716
Other Financing Sources	-	36,100	36,100	-	36,100	31,700
<b>Total Revenues</b>	<b>481,053</b>	<b>588,771</b>	<b>634,584</b>	<b>185,156</b>	<b>527,933</b>	<b>704,659</b>
<b>Expenditures</b>						
Salaries and Wages	431,839	445,433	445,433	154,033	238,900	450,709
Fringe Benefits	183,295	225,443	225,443	88,285	124,060	248,753
Professional Services	39,145	27,321	50,834	517	54,367	43,071
Heating, Utilities, Telephone	1,896	2,500	2,500	874	1,000	2,500
Repair & Maintenance	1,858	2,000	2,000	451	1,000	2,000
Other Purchased Services	3,661	7,413	7,413	2,378	130	2,413
Materials and Supplies	18,369	26,175	89,615	9,411	12,785	32,665
Work Related Training & Expenses	6,812	4,085	4,085	1,959	7,380	12,726
Interdepartmental Charges	6,542	9,500	31,500	1,122	157,925	9,292
Grants	194,340	217,600	286,428	1,546	245,425	315,346
Other Expenses	634	1,350	1,350	666	584	1,350
Outlay	-	37,352	37,352	-	37,352	38,006
<b>Total Expenditures</b>	<b>888,391</b>	<b>1,006,172</b>	<b>1,183,953</b>	<b>261,242</b>	<b>880,908</b>	<b>1,158,831</b>

# **Public Safety**

**Departments – Department Heads/Directors**

***Emergency Services – Jeff Roemer, Interim Director***

***Medical Examiner (part of Finance budget)***

***Sheriff's Department – Steve Delarwelle, Sheriff  
– Pat McCarty, Chief Deputy***

<b>Emergency Services</b>						
<i>Classification</i>	<b>2016 Actuals</b>	<b>2017 Adopted Budget</b>	<b>2017 Amended Budget</b>	<b>2017 6/30/2017 Actuals</b>	<b>2017 Remaining 6 Months Projection</b>	<b>2018 Budget</b>
<b>Revenues</b>						
Intergovernmental Revenues	23,557	50,000	50,000	-	27,000	50,000
Public Charges for Services	1,196,920	995,100	995,100	411,369	525,317	1,226,400
Other Revenues	2,297	-	-	225	2,400	2,400
Other Financing Sources	-	225,000	225,000	-	228,473	225,500
<b>Total Revenues</b>	<b>1,222,774</b>	<b>1,270,100</b>	<b>1,270,100</b>	<b>411,594</b>	<b>783,190</b>	<b>1,504,300</b>
<b>Expenditures</b>						
Salaries and Wages	2,045,497	2,008,994	2,008,994	890,480	1,418,462	2,401,357
Fringe Benefits	834,542	941,192	941,192	405,862	530,623	1,044,776
Professional Services	4,022	104,938	104,938	61,013	53,600	6,500
Heating, Utilities, Telephone	19,671	26,300	26,300	7,628	11,792	34,200
Repair & Maintenance	92,733	102,991	104,118	35,509	69,700	111,023
Other Purchased Services	12,536	14,800	14,828	5,762	4,225	9,500
Materials and Supplies	133,667	177,823	176,667	76,088	91,866	169,125
Work Related Training & Expenses	34,859	41,991	41,991	12,909	13,010	34,659
Interdepartmental Charges	115,343	143,106	143,106	54,027	87,322	155,471
Other Expenses	235,155	168,714	168,714	85,237	85,711	198,991
Outlay	153,763	633,175	633,175	77,740	228,473	670,327
<b>Total Expenditures</b>	<b>3,681,788</b>	<b>4,364,024</b>	<b>4,364,023</b>	<b>1,712,255</b>	<b>2,594,784</b>	<b>4,835,929</b>

<b>Medical Examiner</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Expenditures</b>						
Salaries and Wages	34,190	50,500	50,500	1,580	-	-
Fringe Benefits	4,216	6,221	6,221	193	-	-
Other Purchased Services	57,443	45,006	45,006	7,500	99,326	119,191
Materials and Supplies	42	60	60	6	-	-
Work Related Training & Expenses	-	100	100	-	-	-
Other Expenses	3,903	5,000	5,000	192	-	-
<b>Total Expenditures</b>	<b>99,794</b>	<b>106,887</b>	<b>106,887</b>	<b>9,471</b>	<b>99,326</b>	<b>119,191</b>

<b>Sheriff's Department</b>						
<i>Classification</i>	2016 Actuals	2017 Adopted Budget	2017 Amended Budget	2017 6/30/2017 Actuals	2017 Remaining 6 Months Projection	2018 Budget
<b>Revenues</b>						
Intergovernmental Revenues	314,908	252,500	252,500	152,463	136,633	279,620
Public Charges for Services	261,706	243,820	243,820	98,997	140,107	239,575
Intergovernmental Charges for Services	21,211	26,000	26,000	5,104	19,688	23,900
Interdepartmental Revenues	108,294	130,806	130,806	52,455	78,351	136,696
Fines, Forfeitures and Penalties	3,815	3,000	3,000	55	2,945	3,000
Other Revenues	26,277	21,550	22,750	11,768	17,753	24,450
Other Financing Sources	-	93,800	93,800	-	-	257,711
<b>Total Revenues</b>	<b>736,211</b>	<b>771,476</b>	<b>772,676</b>	<b>320,842</b>	<b>395,477</b>	<b>964,952</b>
<b>Expenditures</b>						
Salaries and Wages	4,518,474	4,577,291	4,569,997	2,101,047	2,403,588	4,667,392
Fringe Benefits	2,214,674	2,274,013	2,280,408	1,080,010	1,156,667	2,249,716
Professional Services	115,063	119,000	118,521	72,284	43,504	129,000
Heating, Utilities, Telephone	40,539	128,202	128,202	20,695	103,210	128,002
Repair and Maintenance	92,313	100,500	98,500	33,244	58,591	96,200
Other Purchased Services	203,055	267,750	269,077	155,848	108,824	278,950
Materials and Supplies	197,672	218,248	218,629	90,725	118,142	223,265
Work Related Training & Expenses	41,094	42,500	45,264	25,547	18,737	45,095
Interdepartmental Charges	23,207	9,150	9,875	5,077	4,353	9,200
Grants	2,655	1,500	2,408	908	1,500	1,800
Other Expenses	164,047	166,750	168,223	71,607	95,381	177,300
Outlay	161,754	265,777	265,777	56,091	-	439,628
<b>Total Expenditures</b>	<b>7,774,547</b>	<b>8,170,681</b>	<b>8,174,881</b>	<b>3,713,083</b>	<b>4,112,497</b>	<b>8,445,548</b>
<b>Jail Assessment Fund 210</b>						
<b>Revenues</b>	<b>23,881</b>	<b>26,000</b>	<b>26,000</b>	<b>9,077</b>	<b>9,288</b>	<b>21,950</b>
<b>Expenditures</b>	<b>9,502</b>	<b>26,000</b>	<b>26,000</b>	<b>4,787</b>	<b>3,350</b>	<b>21,950</b>
<b>Inmate Trust Account Fund 505</b>						
<b>Revenues</b>	<b>116,451</b>	<b>110,000</b>	<b>110,000</b>	<b>65,425</b>	<b>34,210</b>	<b>118,800</b>
<b>Expenditures</b>	<b>98,716</b>	<b>110,000</b>	<b>110,000</b>	<b>62,780</b>	<b>39,995</b>	<b>118,800</b>

\*Jail Assessment and Inmate Trust Account are being accounted for as Special Revenue and Agency type funds, respectively.

# *Special Funding Departments*

*Departments*

*Capital Projects*

*Debt Service*

*Health Benefits*

*Revolving Loan*

*Worker Compensation*

*(All Special Funding Budgets are prepared by Finance Director)*

<b>Capital Projects -- Fund 401</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Taxes	3,079,424	4,208,458	4,208,458	4,208,458	-	-
Intergovernmental Revenues	97,500	225,000	225,000	-	-	-
Intergovernmental Charges for Services	-	47,442	-	-	-	75,000
Other Revenues	-	-	-	3,000	-	-
Other Financing Sources	2,086,226	557,829	631,525	-	-	632,442
<b>Total Revenues</b>	<b>5,263,150</b>	<b>5,038,729</b>	<b>5,064,983</b>	<b>4,211,458</b>	<b>-</b>	<b>707,442</b>
<b>Expenditures</b>						
Capital Outlay	2,523,880	1,870,614	1,896,868	439,641	992,379	1,943,600
Other Financing Uses	2,139,309	3,168,115	3,168,115	589,972	2,578,143	3,222,742
<b>Total Expenditures</b>	<b>4,663,189</b>	<b>5,038,729</b>	<b>5,064,983</b>	<b>1,029,613</b>	<b>3,570,522</b>	<b>5,166,342</b>

<b>Capital Projects -- Fund 403*</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Interest	-	18,100	18,100	17,466	20,000	-
Other Financing Sources	-	10,277,340	10,277,340	10,034,571	-	-
<b>Total Revenues</b>	<b>-</b>	<b>10,295,440</b>	<b>10,295,440</b>	<b>10,052,037</b>	<b>20,000</b>	<b>-</b>
<b>Expenditures</b>						
Professional Services	-	-	-	96,800	-	-
Other Expenses	-	-	-	6,877	-	-
Capital Outlay	-	10,157,340	10,157,340	1,819,862	7,000,000	-
Other Financing Uses	-	138,100	138,100	116,751	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>10,295,440</b>	<b>10,295,440</b>	<b>2,040,290</b>	<b>7,000,000</b>	<b>-</b>

\* Fund 403 was created specifically for Capital Projects funded by the Series 2017A General Obligation Building Bonds.

<b>Debt Service -- Fund 121</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Taxes	2,064,899	2,109,665	2,109,665	2,109,665	-	-
Other Financing Sources	-	-	-	24,193	-	-
<b>Total Revenues</b>	<b>2,064,899</b>	<b>2,109,665</b>	<b>2,109,665</b>	<b>2,133,858</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>						
Professional Services	350	700	700	350	350	700
Long Term Debt	2,064,899	2,108,965	2,108,965	86,200	2,038,488	2,364,845
<b>Total Expenditures</b>	<b>2,065,249</b>	<b>2,109,665</b>	<b>2,109,665</b>	<b>86,550</b>	<b>2,038,838</b>	<b>2,365,545</b>

<b>Health Benefits -- Fund 801</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Public Charges For Services	931,852	1,025,086	1,025,086	501,539	523,547	1,081,226
Other Revenues	5,868,880	5,460,258	5,460,258	2,812,049	2,732,673	5,585,622
Other Financing Sources	-	7,054	7,054	-	-	-
<b>Total Revenues</b>	<b>6,800,732</b>	<b>6,492,398</b>	<b>6,492,398</b>	<b>3,313,588</b>	<b>3,256,220</b>	<b>6,666,848</b>
<b>Expenditures</b>						
Claims Paid/Claims Expenses	6,366,495	6,417,937	6,417,937	3,072,498	3,345,439	6,489,489
Other Expenses	15,575	74,461	74,461	7,336	69,340	134,237
Other Financing Uses	50,688	-	-	-	-	43,122
<b>Total Expenditures</b>	<b>6,432,758</b>	<b>6,492,398</b>	<b>6,492,398</b>	<b>3,079,834</b>	<b>3,414,779</b>	<b>6,666,848</b>

<b>Revolving Loans -- Fund 110</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Public Charges for Services	1,057,648	131,343	131,343	90,253	68,259	109,934
Interest	6,225	4,368	4,368	3,044	3,200	8,075
<b>Total Revenues</b>	<b>1,063,873</b>	<b>135,711</b>	<b>135,711</b>	<b>93,297</b>	<b>71,459</b>	<b>118,009</b>
<b>Expenditures</b>						
Professional Services	10,000	10,000	10,000	5,100	5,100	10,500
Grants	956,641	-	-	125,000	-	-
Other Expenses	11,543	-	-	19	-	-
Other Financing Uses	-	125,711	125,711	-	29,537	107,509
<b>Total Expenditures</b>	<b>978,184</b>	<b>135,711</b>	<b>135,711</b>	<b>130,119</b>	<b>34,637</b>	<b>118,009</b>

<b>Workers Compensation -- Fund 750</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Intergovernmental Charges for Services	623,471	664,708	664,708	297,042	367,666	646,880
Other Revenues	113,739	-	-	31,292	-	-
Other Financing Sources	-	-	-	-	-	100,000
<b>Total Revenues</b>	<b>737,210</b>	<b>664,708</b>	<b>664,708</b>	<b>328,334</b>	<b>367,666</b>	<b>746,880</b>
<b>Expenditures</b>						
Other Expenses	446,984	440,716	440,716	440,716	-	458,345
Other Financing Uses	-	223,992	223,992	-	-	288,535
<b>Total Expenditures</b>	<b>446,984</b>	<b>664,708</b>	<b>664,708</b>	<b>440,716</b>	<b>-</b>	<b>746,880</b>

# *Technical Services*

*Departments – Department Heads/Directors*

*Technology Services – Jason Rouer*

<b>Technology Services</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Public Charges for Services	3,081	1,485	1,485	500	600	1,356
Intergovernmental Charges for Services	59,579	87,291	87,291	24,041	2,510	100,514
Interdepartmental Revenues	-	103,470	103,470	513	-	-
Other Revenues	-	1,000	1,000	-	-	-
<b>Total Revenues</b>	<b>62,660</b>	<b>193,246</b>	<b>193,246</b>	<b>25,054</b>	<b>3,110</b>	<b>101,870</b>
<b>Expenditures</b>						
Salaries & Wages	462,741	540,004	437,431	199,269	164,204	453,164
Fringe Benefits	164,993	237,380	237,380	67,720	64,412	186,228
Professional Services	68,220	47,500	85,620	33,787	105,195	60,000
Heating, Utilities, Telephone	43,812	6,000	71,000	26,271	43,741	71,000
Repair & Maintenance	458,200	553,459	568,197	339,349	210,736	584,305
Other Purchased Services	1,891	2,500	3,901	5,122	-	2,100
Materials and Supplies	3,872	11,325	11,325	7,228	3,370	3,875
Work Related Training & Expenses	3,842	12,700	10,753	4,951	4,800	19,319
Interdepartmental Charges	996	1,200	1,200	244	500	1,000
Other Expenses	40	-	-	-	-	-
<b>Outlay</b>	<b>150,405</b>	<b>149,190</b>	<b>149,190</b>	<b>67,683</b>	<b>51,034</b>	<b>86,812</b>
<b>Total Expenditures</b>	<b>1,359,012</b>	<b>1,561,258</b>	<b>1,575,997</b>	<b>751,624</b>	<b>647,992</b>	<b>1,467,803</b>

**NOTE:** For purposes of presentation, the Revenues and Expenditures for the Land Information Office sub-department for 2016 and 2017 are not included above, and are instead included in the budget presentation for Land Use Services.

# Transportation Services

Departments – Department Heads/Commissioners

*Airport – Keith Kasbohm, Manager (part of Airport & Parks)*

*Highway – John Kolodziej*

*County Roads & Bridges (part of Highway)*

*Recycling (part of Highway)*

<b>Airport &amp; Parks Department - Airport Division</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	1,910,135	158,333	330,279	-	330,279	158,333
Public Charges for Services	46,235	45,796	45,796	46,129	211	36,700
Other Revenues	15,539	13,750	13,750	1,443	12,307	13,250
Other Financing Sources	-	-	-	-	-	35,020
<b>Total Revenues</b>	<b>1,971,909</b>	<b>217,879</b>	<b>389,825</b>	<b>47,572</b>	<b>342,797</b>	<b>243,303</b>
<b>Expenditures</b>						
Salaries and Wages	121,167	122,644	122,644	45,887	88,855	123,123
Fringe Benefits	46,711	43,144	43,144	15,121	28,023	43,152
Heating, Utilities, Telephone	20,460	25,600	25,600	9,615	15,985	23,700
Repair & Maintenance	27,293	29,500	29,500	5,924	6,876	30,600
Other Purchased Services	345	400	400	99	301	400
Materials and Supplies	8,856	10,200	10,200	599	9,601	10,500
Work Related Training & Expenses	326	400	400	230	169	710
Interdepartmental Charges	953	1,000	1,000	328	672	1,100
Other Expenses	-	-	-	392	-	-
<b>Outlay</b>	<b>1,943,952</b>	<b>27,872</b>	<b>200,535</b>	<b>-</b>	<b>200,535</b>	<b>230,031</b>
<b>Total Expenditures</b>	<b>2,170,063</b>	<b>260,760</b>	<b>433,423</b>	<b>78,195</b>	<b>351,017</b>	<b>463,316</b>

<b>Highway--Fund 701</b>						
<i>Classification</i>	<b>2016 Actuals</b>	<b>2017 Adopted Budget</b>	<b>2017 Amended Budget</b>	<b>2017 6/30/2017 Actuals</b>	<b>2017 Remaining 6 Months Projection</b>	<b>2018 Budget</b>
<b><u>Revenues</u></b>						
Intergovernmental Revenues	459,719	580,000	580,000	126,266	450,000	500,000
Intergovernmental Charges for Services	8,508,234	11,520,822	11,520,822	3,205,332	8,188,800	12,137,814
Other Revenues	50,818	-	-	29,065	-	-
Other Financing Sources	4,493	-	-	-	-	-
<b>Total Revenues</b>	<b>9,023,264</b>	<b>12,100,822</b>	<b>12,100,822</b>	<b>3,360,663</b>	<b>8,638,800</b>	<b>12,637,814</b>
<b><u>Expenditures</u></b>						
Salaries and Wages	2,723,318	2,710,805	2,710,805	1,205,376	1,610,993	2,703,034
Fringe Benefits	1,373,846	1,384,008	1,384,008	653,837	730,207	1,361,995
Professional Services	4,872	199,800	199,800	2,054	197,750	239,850
Heating, Utilities, Telephone	203,542	250,350	250,350	74,428	147,360	249,200
Repair & Maintenance	257,403	216,050	216,050	101,831	104,525	214,550
Other Purchased Services	236,276	332,115	332,115	100,946	272,290	398,445
Materials and Supplies	4,938,933	7,772,516	7,772,516	2,341,135	5,028,025	7,755,904
Work Related Training & Expenses	35,995	27,500	27,500	24,313	8,700	31,744
Interdepartmental Charges	(4,263,569)	(4,109,280)	(4,109,280)	(1,978,474)	(2,396,255)	(4,283,512)
Depreciation Expense	1,020,946	919,000	919,000	11,674	913,600	930,625
Other Expenses	2,805,891	2,397,958	2,397,958	1,284,270	1,335,700	3,035,979
<b>Total Expenditures</b>	<b>9,337,453</b>	<b>12,100,822</b>	<b>12,100,822</b>	<b>3,821,390</b>	<b>7,952,895</b>	<b>12,637,814</b>

<b>County Roads &amp; Bridges/Recycling</b>						
<i>Classification</i>	<i>2016 Actuals</i>	<i>2017 Adopted Budget</i>	<i>2017 Amended Budget</i>	<i>2017 6/30/2017 Actuals</i>	<i>2017 Remaining 6 Months Projection</i>	<i>2018 Budget</i>
<b>County Roads &amp; Bridges Fund 205</b>						
<b>Revenues</b>						
Taxes	551,542	556,002	556,002	556,002	-	-
Intergovernmental Revenues	1,549,102	3,006,248	3,006,248	439,034	2,727,214	3,489,784
Interest	819	-	-	361	458	-
Other Revenues	-	-	-	(3,000)	-	-
Other Financing Sources	2,092,364	3,168,115	3,168,115	589,972	2,578,143	3,222,742
<b>Total Revenues</b>	<b>4,193,827</b>	<b>6,730,365</b>	<b>6,730,365</b>	<b>1,582,369</b>	<b>5,305,815</b>	<b>6,712,526</b>
<b>Expenditures</b>						
County Road Maintenance	1,016,414	1,083,648	1,083,648	339,171	728,000	1,123,200
County Road Construction-CIP	2,514,537	3,168,115	3,168,115	1,196,717	2,020,000	3,347,742
Snow Removal	354,673	563,602	563,602	452,068	111,000	572,000
County Aid Bridge Construction	546	25,000	25,000	-	25,000	25,000
County Road Const. - Federal	-	1,890,000	1,890,000	-	1,890,000	2,214,784
DK Maintenance/Construction	117,549	-	-	8,164	-	-
<b>Total Expenditures</b>	<b>4,003,719</b>	<b>6,730,365</b>	<b>6,730,365</b>	<b>1,996,120</b>	<b>4,774,000</b>	<b>7,282,726</b>
<b>Recycling Fund 209</b>						
<b>Revenues</b>						
Taxes	82,430	82,430	82,430	82,430	-	-
Intergovernmental Revenues	96,030	68,000	68,000	86,448	-	96,005
Interest	(372)	1,500	1,500	1,020	480	500
Other Revenues	2,766	-	-	18	-	-
Other Financing Sources	-	74,500	74,500	-	74,500	97,495
<b>Total Revenues</b>	<b>180,854</b>	<b>226,430</b>	<b>226,430</b>	<b>169,916</b>	<b>74,980</b>	<b>194,000</b>
<b>Expenditures</b>						
Interdepartmental Charges	104,788	76,000	76,000	-	76,000	78,000
Grants	121,139	68,000	68,000	69,605	10,000	116,000
Other Expenses	-	82,430	82,430	-	82,430	82,430
<b>Total Expenditures</b>	<b>225,927</b>	<b>226,430</b>	<b>226,430</b>	<b>69,605</b>	<b>168,430</b>	<b>276,430</b>

# Capitalized Improvements & Equipment Outlay Listings

*Assets which are tangible, have a life greater than one year and individually cost \$5,000 or more are capitalized (recorded and reported as fixed assets).*

*Computer equipment (CPU's, printers, terminals and scanners) are capitalized at \$1,000.*

*The Highway Department has a capitalization level as recommended by the State of Wisconsin Department of Transportation of \$2,000.*

*Capital Improvements Projects (C.I.P.) have a cost over \$50,000, have a service life of five (5) years or greater, generally non-recurring, and an expenditure that is for a county department or operation.*

*Capital Outlay also includes a vehicle replacement program. The purpose of this program is to ease or have a smoothing effect on the tax levy by pre-funding vehicles on an annual basis. This program enables Door County to do some long-range planning.*

*Outlay and/or projects that have a cost of \$5,000 to \$49,999 are recorded within the departmental budgets.*

**Table 1**  
**Cost Summary by Funding Source and Year**  
**FY 2018**

<b>Project No.</b>	<b>2018 Project Name</b>	<b>Eligible for Long Term Financing</b>	<b>Eligible for Short Term Financing</b>	<b>Federal</b>	<b>State</b>	<b>Levy</b>	<b>Other*</b>	<b>TOTAL</b>
<i>*Other funding could be Unassigned Fund Balance, Carryovers from Prior Years, DK funding, C.I.P. Excess Funds, City Share, County Roads &amp; Bridges Fund, Donations. (see table 8)</i>								
<b>Airport</b>								
1-53-01	North/South Runway Reconstruction ("Other" is unused C.I.P. funding for Airport Runway Reconstruction not used in 2016-2017)	-	-	-	-	-	150,000	150,000
1-53-02	Snow Removal Equipment Building/Maintenance Shop ("Other" is carryover from prior years)	-	-	-	-	-	75,000	75,000
1-53-03	Replace Airport/Parks Fuel Tanks <i>Scope of Project reduced</i>	-	-	-	-	75,000	-	75,000
		-	-	-	-	-	225,000	225,000
<b>Highway</b>								
1-33-01	CTH J (CTH XC-Mill Road)	-	-	-	125,000	633,132	-	758,132
1-33-02	CTH C (STH 42/57-Elm Road)	-	-	2,214,784	-	427,966	-	2,642,750
1-33-03	CTH T (600' N of Deer Path Lane-Glidden Drive)	-	-	-	-	989,986	-	989,986
1-33-04	CTH G (STH 42-STH 42 (Egg Harbor)	-	-	-	-	567,125	-	567,125
1-33-05	CTH D (CTH Y-Truway Road)	-	-	-	-	201,678	-	201,678
1-33-06	CTH Q (S.Dane Street-STH 57)	-	-	-	-	402,855	-	402,855
		-	-	-	-	-	-	-
	<i>Federal funding included in Fund #205.</i>	-	-	2,214,784	125,000	3,222,742	-	5,562,526
<b>Sheriff</b>								
1-28-01	Jail Audio Upgrade	-	-	-	-	250,000	-	250,000
<b>Information Systems</b>								
1-13-01	Land Records Software Upgrade ("Other is funds from the Land Modernization Reserve)	-	-	-	-	-	225,000	225,000
1-13-02	Upgrade FOB System	-	-	-	-	76,400	-	76,400
1-13-03	Firewall Upgrade	-	-	-	-	91,000	-	91,000

**Table 1 - Continued**  
**Cost Summary by Funding Source and Year**  
**FY 2018**

Project No.	2018 Project Name	Eligible for Long Term Financing	Eligible for Short Term Financing	Federal	State	Levy	Other*	TOTAL
*Other funding could be Unassigned Fund Balance, Carryovers from Prior Years, DK funding, C.I.P. Excess Funds, City Share, County Roads & Bridges Fund, Donations. (see table 8)								
<b>Information Systems - Continued</b>						275,000		275,000
1-13-04	Storage for Video <i>Project to be split between 2018 &amp; 2019</i>	-	-	-	-	375,000	-	375,000
1-13-05	Simulcast Ops & Reprogramming <i>Project delayed until 2019</i>	-	-	-	-	320,000	-	320,000
		-	-	-	-	442,400	225,000	667,400
<b>Library</b>								
1-36-01	Replace Roof on Sturgeon Bay Library ("Other" is funds from City of Sturgeon Bay and carryover from prior year)	-	-	-	-	27,558	122,442	150,000
<b>Maintenance</b>								
1-37-01	County Facility Evaluation-Software Program	-	-	-	-	51,000	-	51,000
1-37-02	John Miles Park Stage <i>Deleted at recommendation of County Administrator &amp; Finance Committee</i>	-	-	-	-	100,000	-	100,000
1-37-03	John Miles Park Paving Midway ("Other" is unused Non C.I.P. funding for John Miles Park not used in 2017)	-	-	-	-	165,200	35,000	200,200
		-	-	-	-	216,200	35,000	251,200
<b>Administration</b>						300,000		300,000
1-49-01	Remodel Government Center <i>Project to be split between 2018 &amp; 2019</i>	-	-	-	-	1,000,000	-	1,000,000
		-	-	-	-	300,000	-	300,000
<b>Parks</b>								
1-34-01	Forestville Dam Millpond Improvement <i>Deleted for 2018 at recommendation of County Administrator &amp; Finance Committee</i>	-	-	-	-	50,000	-	50,000
1-34-02	Cana Island Restoration Project ("Other" is funds from the Cana Island Reserve Fund)	-	-	-	-	-	100,000	100,000
		-	-	-	-	-	100,000	100,000
<b>TOTAL - 2018 C.I.P.</b>		-	-	2,214,784	125,000	4,458,900	707,442	7,506,126
2017 Adopted C.I.P.		800,000	-	2,115,000	-	4,158,458	705,271	7,778,729
2018 Over (Under) 2017 Adopted		(800,000)	-	99,784	125,000	300,442	2,171	(272,603)
% Increase 2018 over 2017		-100%	0%	100%	-100%	7%	0%	-4%

<b>DOOR COUNTY</b>			
<b>2018 OUTLAY BY DEPARTMENT</b>			
<b>General &amp; IS Outlay Summary Net of Grants &amp; Other Funding Resources</b>			
	<u>General Outlay</u>	<u>IS Outlay</u>	<u>IS Maintenance</u>
<b>Budgeted for 2017, Net of Outside Funding</b>	<b>997,363</b>	<b>234,690</b>	<b>473,413</b>
Administration	1,000,000	-	-
Airport	71,698	1,350	-
Building & Grounds	170,377	425	1,279
County Board	-	-	620
District Attorney	-	740	-
Emergency Services	692,977	13,875	30,424
Finance	-	850	28,009
Highway	-	1,450	2,705
Human Resources	-	-	18,960
Human Services	-	8,904	107,644
Technology Services	-	54,300	343,020
Land Use Services	8,414	8,115	8,950
Library	-	8,735	-
Museum	-	-	920
Parks	62,543	-	-
Public Health	3,546	2,200	415
Register of Deeds	-	3,420	-
Senior Resource Center/ADRC	41,543	1,465	-
Sheriff (Includes Public Safety Radio System)	456,243	18,567	216,098
Soil & Water	38,006	3,275	2,615
Treasurer	-	315	-
Veterans	-	-	1,197
<b>Grand Totals</b>	<b>2,545,347</b>	<b>127,986</b>	<b>762,856</b>
<b>Less these Funding Sources:</b>			
Vehicle Replacement Fund	(625,731)	-	-
Transportation Reserve (Senior Resource Center)	(36,500)	-	-
LIO Funding	-	(16,945)	(25,983)
EMS Funding	(467,477)	(13,875)	(53,223)
Highway Funding	-	(1,450)	(2,705)
School Districts- So. Door/Sevastopol	-	-	(4,800)
Sturgeon Bay Police Department	-	-	(956)
Sturgeon Bay School District	-	-	-1377
<b>Subtotal-Funding Sources</b>	<b>(1,129,708)</b>	<b>(32,270)</b>	<b>(89,044)</b>
<b>Total Net of Funding</b>	<b>1,415,639</b>	<b>95,716</b>	<b>673,812</b>
<b>2018 Under (Over) 2017</b>	<b>(418,276)</b>	<b>138,974</b>	<b>(200,399)</b>

## DOOR COUNTY 2018 General OUTLAY BY DEPARTMENT

Budgeted 2017--EMS

440,275

Budgeted 2017--All Other

557,088

<u>Administration</u>		<u>Public Health</u>	
Building Equipment Replacement Fund	500,000	Vehicle Replacement Fund	3,546
Technology Equipment Replacement Fund	500,000	<b>Total Public Health</b>	<b>3,546</b>
<b>Total Administration</b>	<b>1,000,000</b>		
<u>Airport</u>		<u>Senior Resource Center/ADRC</u>	
Vehicle Replacement Fund	20,010	Vehicle Replacement Fund	5,043
Replace John Deere JD970 Tractor	35,020	Replace 2010 Honda Odyssey Van	36,500
County Match for Federal/State Airport Capital Grants	16,668	<b>Total Senior Resource Center/ADRC</b>	<b>41,543</b>
<b>Total Airport</b>	<b>71,698</b>		
<u>Building &amp; Grounds</u>		<u>Sheriff</u>	
Vehicle Replacement Fund	46,093	Vehicle Replacement Fund	181,917
Replace 2012 Avenger	21,800	Replace Squad Cars (9)	257,711
Replace One-Ton Truck with Plow & Service Body	39,500	Bulletproof Vests (11)	10,043
Replace John Deere 345 Garden Tractor	14,500	Radar Units (2)	2,600
Replace Justice Center Generator Control Panel	6,525	Breathalizer Units (4)	1,840
Dual Axle 14' Dump Trailer	7,000	Tasers (13)	2,132
Reseal/Restripe Nebraska Street Parking Lot	4,809	<b>Total Sheriff</b>	<b>456,243</b>
Replace Office Chairs (32)	10,150		
Future John Miles Park Projects	20,000	<u>Soil &amp; Water</u>	
<b>Total Building &amp; Grounds</b>	<b>170,377</b>	Vehicle Replacement Fund	6,306
		Replace 2009 Ford Escape	31,700
		<b>Total Soil &amp; Water</b>	<b>38,006</b>
		<b>Sub-Total All General Outlay</b>	<b>2,545,347</b>
<u>Emergency Services</u>		<u>Sources of Funds for Replacing Vehicles</u>	
Vehicle Replacement Fund	339,827	Vehicle Replacement Fund-EMS	(225,500)
Replace Ambulance #0864	225,500	Vehicle Replacement Fund-Other	(400,231)
Helmets & Jacket Liners (25)	15,000	Transportation Reserve-Senior Center/ADRC	(36,500)
Body Armor/Ballistic Helmets (3)	7,650		
Cardiac Monitor (1)	35,000	<b>Sub-Total Less Funding--Tax Levy:</b>	
2018 Command Vehicle, 3/4 Ton Truck with Equip.	70,000	Total EMS (Outside Levy Limits)	467,477
<b>Total Emergency Services</b>	<b>692,977</b>	Total Other (Within Levy Limits)	1,415,639
<u>Land Use Services</u>			
Vehicle Replacement Fund	8,414	<b>2018 Under (Over) 2017:</b>	
<b>Total Land Use Services</b>	<b>8,414</b>	Total EMS--Under (Over)	(27,202)
		Total Other--Under (Over)	(858,551)
<u>Parks</u>		Total Under (Over)	(885,753)
Vehicle Replacement Fund	30,543		
Install Gravel at Ellison Bluff Park	15,000		
Renovate Restroom at Baileys Harbor Ridges Park	3,000		
Install ADA-compliant Walkway at Murphy Park	2,000		
Boat Launch Docks (2)	12,000		
<b>Total Parks</b>	<b>62,543</b>		

DOOR COUNTY					
2018 IS--Equipment Outlay by Department					
Dept	Requests	Total	Dept	Requests	Total
Airport	Spare Camera (1)	1,350	Library	Computers (4-STRBY, 1-EPH, 1-SISBAY, 1-WSH) (7)	4,255
	<b>Total - Airport</b>	<b>1,350</b>		MS Office Pro Suite (17)	1,530
Building & Grounds	24" Monitor & Keyboard (1)	125		Laptop computers (2)	950
	WYSE Device (1)	300		Contingency	2,000
	<b>Total - Building &amp; Grounds</b>	<b>425</b>		<b>Total - Library</b>	<b>8,735</b>
District Attorney	Second 24" Computer Monitor (4)	740	Public Health	MS Surface Pro 4 with Keyboard/Cover, Speakers (2)	2,200
	<b>Total - District Attorney</b>	<b>740</b>		<b>Total - Public Health</b>	<b>2,200</b>
Emergency Services	MS Surface Pro 4 with Keyboard/Cover, Docking Station (4)	3,645	Register of Deeds	27" LED Touchscreen Monitors (3)	1,620
	Vehicle Mounts and Docking Station (6)	1,980		Public Workstations (3)	1,800
	GPS Vehicle Tracking for Spillman (11)	825		<b>Total - Register of Deeds</b>	<b>3,420</b>
	Additional Net Motion Licenses (5)	1,375	Senior Center/ADRC	Garmin GPS Devices (4)	780
	Cellcom Cradlepoint Devices (6)	5,400		WYSE Device (1)	350
	Spare Camera (1)	650		Keyboard/Mouse/24" Monitor (1)	160
	<b>Total - Emergency Services</b>	<b>13,875</b>		Zebra DS9208 Scanner (1)	175
Finance	Laptop Computer with Case (1)	850		<b>Total - Register of Deeds</b>	<b>1,465</b>
	<b>Total - Finance</b>	<b>850</b>	Sheriff	Spare Brother Pocketjet Printer (1)	300
Highway	IP Link from South shop to Main Shop for Fuel System (1)	1,450		Spare 24" Monitors for Dispatch (2)	250
	<b>Total - Highway</b>	<b>1,450</b>		OKI Data Printer for Dispatch (1)	360
Human Services	24" Monitor (4)	512		Scanner/Copier/Fax Machine for Security Checkpoint (1)	620
	Privacy Screen for Monitor (1)	72		MS Surface Pro 4 with Keyboard/Cover (1)	1,105
	Wireless Headset for Phone System (4)	940		SSD Drives (3)	270
	MS Surface Pro 4 with Keyboard/Cover, Docking Station (6)	7,380		43" Monitor for Jail Classifications Office (1)	325
	<b>Total - Human Services</b>	<b>8,904</b>		Battery Pack (1)	60
Technology Services	Snap Server (1)	2,000		Conversion of Emergency Communications System (1)	350
	Cameras for Door County Government Center (16)	13,022		SD Card (1)	12
	UPS Batteries (6)	5,730		Spare Cameras for Jail	14,500
	Surge Protectors (5)	160		Card Reader (1)	20
	In Tune Mobile Device Management (1)	30		Digital Camera for Booking Room (1)	275
	MS EA SYSCTRSTDCORE (52)	5,408		Second 24" Computer Monitor (1)	120
	TV Wall Bracket for Woodlands Conference Room (1)	150		<b>Total - Sheriff</b>	<b>18,567</b>
	70" TV Monitor for Woodlands Conference Room (1)	1,600	Soil & Water	Toughpad with Detachable Keyboards and GPS (1)	3,275
	Laptop Computers for Conference Rooms (4)	4,400		<b>Total - Soil &amp; Water</b>	<b>3,275</b>
	Network Switches (6)	6,000	Treasurer	24" Monitor (1)	125
	Additional Desktop Authority Licenses (50)	1,500		Dymo Label Writer (1)	80
	Spare WYSE Devices (5)	1,500		Dymo Label Print Server (1)	110
	Spare 24" Monitors (5)	700		<b>Total - Treasurer</b>	<b>315</b>
	i5 Data Backup Tapes (2)	200		<b>Grand Total IS Equipment Capital Outlay</b>	<b>127,986</b>
	Dual Monitor Stand (1)	70		<b>Less these funding sources:</b>	
	Polycom Conference Phone for Conference Room (1)	860		LIO	(16,945)
	Logitech CC3000e for Conference Room (1)	890		Highway	(1,450)
	Fob Readers for Door Security System (2)	525		EMS	(13,875)
	Spare Fobs for Door Security System (50)	530		Human Services (In Human Services Budget)	(8,904)
	Additional ZIX Licenses (201)	6,030		<b>Total Funding</b>	<b>(41,174)</b>
	IBM Backup Tapes (20)	395		<b>Total IS Equipment Outlay - 2018</b>	<b>86,812</b>
	HS22 Batteries (4)	2,600		<b>Total IS Equipment Outlay - 2017</b>	<b>234,690</b>
	<b>Total - Technology Services</b>	<b>54,300</b>		<b>2018 Under (Over) 2017 IS Equipment Outlay</b>	<b>147,878</b>
Land Use Services	Second 24" Computer Monitor (2)	350			
	Stand-Up Desks (3)	1,310			
	Flatbed Scanner, 11" x 17" (1)	5,500			
	Kofax Virtual ReScan Elite Workgroup License (1)	955			
	<b>Total - Land Use Services</b>	<b>8,115</b>			

DOOR COUNTY					
2018 IS--Maintenance by Department					
Dept	Requests	Total	Dept	Requests	Total
Building & Grounds	Maintenance Service Request Management System	1,279	Technology Services	Last Pass	100
	<b>Total - Building &amp; Grounds</b>	<b>1,279</b>	(All Departments-Cont.)	Survey Monkey	210
County Board	TyBreaker Election Board	620		Macrium Reflect	325
	<b>Total - County Board</b>	<b>620</b>		co.door.wi.us Certificates	118
Emergency Services	Charter Sister Bay-part of 52302.6903	3,480		Expert Forum Exchange	200
	PC ACE - Medicare Service Billing-52463	415		Bitdefender Server Antivirus	833
	EMS Scheduling Software-52302.6936	3,552		Nsight Fiber Tower Maintenance	5,848
	TriTech Billing Software (EMS)-52302.6936	4,691		Nsight Fiber Tower Maintenance	16,964
	Imagetrend Annual Maint-52302.6936	5,650		Sturgeon Bay CAN Maintenance	25,000
	Spillman CAD-52302.6936	2,531		IBM Hardware & Software (AIX)	2,636
	NetMotion-Additional Licenses-52302.6936	605		Maintenance Service Request Management System	1,279
	Code Red-52302.6936	9,500		IP Configure ESM Support	147
	<b>Total - Emergency Services</b>	<b>30,424</b>		<b>Total - Technology Services - All Departments</b>	<b>303,040</b>
Finance	New World Systems Financials Maintenance	28,009	Technology Services	Avaya Phone Switch--Voice Mail, UPS	37,380
	<b>Total - Finance</b>	<b>28,009</b>	(All Phones)	Tappit Call Accounting Software Maint	500
Highway	Advanced Weighing	1,680		SBU Pole Attachment Annual Fees	2,100
	Sign Inventory Software	1,025		<b>Total - Technology Services - All Phones</b>	<b>39,980</b>
	<b>Total - Highway</b>	<b>2,705</b>	Land Use Services	ARCGIS & ARCPAD Software Maintenance	7,700
Human Resources	NeoGov Applicant Tracking	9,480		Fujitsu Scanner Maintenance	1,250
	NeoGov PE	9,480		<b>Total - Land Use Services</b>	<b>8,950</b>
	<b>Total - Human Resources</b>	<b>18,960</b>	Museum	Ancestry	555
Human Services	PC ACE-Medicare Service Billing	415		Past Perfect	365
	The Clinical Manager	34,500		<b>Total -Museum</b>	<b>920</b>
	CoreCAL ALNG SA Platform	20,460	Public Health	PC ACE-Medicare Service Billing	415
	Office Pro Plus	16,820		<b>Total - Public Health</b>	<b>415</b>
	Xen Desktop	13,596	Sheriff	Guard 1 Software Maintenance	1,325
	VDA ALNG VL Platform	3,946		Schedule Soft	4,800
	Voice to Text Software	375		Morphotrust - Livescan - Identix	6,042
	Healthjump	7,600		Morpho Ident	146
	KRAMES Patient Education Website	3,950		NetMotion	2,035
	File Cabinet Software	5,000		Arbitrator Annual Maint Licenses (17)	5,940
	Dr. First	750		IPConfigure Licensing	9,240
	EMR Direct	175		IPConfigure Licensing - SBPD	956
	Fujitsu Scanner Maintenance	57		IPConfigure Licensing - SBSD	1,377
	<b>Total - Human Services</b>	<b>107,644</b>		Fujitsu Scanner Maintenance	60
Technology Services	DBU Maintenance	540		Spillman Public Safety Software (PSS)-Mapping	6,118
(All Departments)	i7 (AS400) Hardware Maintenance	1,500		Spillman Public Safety Software (PSS)	51,861
	i7 (AS400) OS Software Maintenance	1,500		Polycom Maintenance for Cameras	5,792
	IMS/21 Maintenance (All)	11,426		<b>Total - Sheriff</b>	<b>95,692</b>
	Zend Server Suite-PHP/Server side & Client side	8,300	Public Safety Radio	Public Safety Radio System Annual Maintenance	116,043
	SmartNet - Maintenance (All)	25,906	System (PSRS)	Cyber Tech (Lofler)	5,600
	Kaminaro Maintenance	11,306		<b>Total - Public Safety Radio System</b>	<b>120,406</b>
	WiscNet Membership	1,500	Soil & Water	AutoDesk and AutoCAD	2,200
	WiscNet Network Access Fee	7,200		Watershed modeling	415
	WiscNet Connection	3,000		<b>Total - Soil &amp; Water Conservation</b>	<b>2,615</b>
	2G Internet Connection	18,000	Veterans	Vetraspec	1,197
	Quest Desktop Authority	5,250		<b>Total - Veterans</b>	<b>1,197</b>
	MS Enterprise Licensing	91,062		<b>Grand Total IS Maintenance</b>	<b>762,856</b>
	MS Licensing-8 Core Servers	5,880		<b>Less these funding sources:</b>	
	DEG Web Page Hosting	780		LIO	(25,983)
	Print Director Annual Maintenance	2,850		EMS Software	(30,424)
	Access Manager Nervepoint	600		EMS Portion of PSRS (16.5%)	(22,799)
	Log-Me In Pro for DCL	1,310		Highway	(2,705)
	Go To Assist	525		Human Services (In Human Services Budget)	(107,644)
	Citrix	32,000		School District -- Southern Door	(2,400)
	Unlimited Mailbox	1,430		School District -- Sevastopol	(2,400)
	IBM Spectrum Protect	1,516		Sturgeon Bay Police Dept	(956)
	SBU Pole Attachment Fees	2,000		Sturgeon Bay School District	(1,377)
	ZoHo Help Desk	1,296		<b>Total - Direct Funding Sources</b>	<b>(196,688)</b>
	Aristotle	3,628		<b>Total IS Maintenance Levy - 2018</b>	<b>566,168</b>
	Zix E-Mail Encryption	9,075		<b>Total IS Maintenance Levy - 2017</b>	<b>473,413</b>
				<b>2018 Under (Over) 2017 IS Equipment Maintenance</b>	<b>(92,755)</b>

## DOOR COUNTY 2018 Highway Capital Outlay

**Budgeted 2017:** **1,057,000**

<u>Highway</u>	
1 - Heavy Equipment Trailer	110,000
2 - Tri-Axle Trucks	235,000
2 - Snow Equipment/Dump Boxes for Tri-Axle Trucks	192,000
1 - New or Used Conveyor for Crusher	40,000
1 - Used Water/Leachate Tanker	30,000
1 - Half Ton Pick Up Truck	29,500
1 - Skid Steer Loader	52,000
1 - One Ton Truck	40,500
1 - Portable Water Pump for Quarry	30,000
1 - Hot Mix Bin Control Board	8,000
1 - Arrow/Information Sign Board	20,000
1 - Used Generator Trailer	15,000
1 - 4 Yard Bucket for 023 Loader	10,000
1 - Self-Propelled Broom	47,500
1 - Rubber-Tired Roller	90,000
1 - Replacement/Update to HMA Scale	30,000
<i>Note: All amounts are shown net of anticipated trade-in amounts.</i>	

**Total Requested Budget** **979,500**

**2018 Under (Over) 2017 - Highway** **77,500**

**Note: County Highway Departments throughout the State of Wisconsin are Internal Service Funds. Highway equipment purchases are funded. Cash reserves in the Internal Service Fund are used to finance administration costs. The listing of Highway capital outlay is consistent with all other county departments. Per Resolution No. 43-96, Equipment purchases that exceed \$100,000 require County Board approval.**

**DOOR COUNTY**  
**2018 Highway Roadwork Schedule**

<b>Paving Project</b>				
			<b><u>Length</u></b>	
	<b><u>From</u></b>	<b><u>To</u></b>	<b><u>(miles)</u></b>	<b><u>Total Cost</u></b>
<b>Capital Improvement Plan:</b>				
County J	CTH XC	Mill Road	3.7	758,132
County C	STH 42/57	Elm Road	1	2,642,750
County T	600' N. of Deer Path Ln.	Glidden Drive	4.7	989,986
County G	STH 42	STH 42 (Egg Harbor)	4	567,125
County D	CTH Y	Truway Road	1	201,678
County Q	S. Dane Street	STH 57	1.7	402,855
		Total Cost	16.1	5,562,526
		Less Federal, Jurisdictional, and		
		Other Funding		(2,339,784)
<b>Total Road Construction Projects (CIP)--Levy Portion</b>				<b>3,222,742</b>
<b>Road Maintenance:</b>				
	County W - Washington Island Maintenance Agreement			48,000
	County Routine Maintenance			634,000
	Building and Grounds Operations			260,000
	Seal Coating Projects			88,000
	County Bridge & Culvert Repairs			50,000
<b>Total County Road Maintenance</b>				<b>1,080,000</b>

**DOOR COUNTY**  
**2018 Capital Outlay**  
**Compared with 2017 Plus**  
**County Road Improvements**

2017 General Outlay	997,363
2017 IS Outlay	234,690
2017 IS Maintenance	473,413
<b>2017 - Total</b>	<b>1,705,466</b>
2018 Requested General Outlay	1,415,639
2018 Requested IS Outlay	95,716
2018 Requested IS Maintenance	673,812
<b>2018 Requested - Total</b>	<b>2,185,167</b>
<b>2018 Requested Under (Over) 2017 Total</b>	<b>(479,701)</b>
2017 Capital Improvement Plan (Tax Levy Portion)	1,040,343
2018 Requested Capital Improvement Plan (Tax Levy Portion)	1,236,158
<b>2018 Under (Over) 2017 Capital Improvement Plan (Tax Levy)</b>	<b>(195,815)</b>
2017 County Roads & Bridges (Construction) Tax Levy Portion	3,168,115
2018 County Roads & Bridges (Construction) Tax Levy Portion	3,222,742
<b>2018 Under (Over) 2017 County Roads &amp; Bridges (Construction)</b>	<b>(54,627)</b>
<b>2018 Grand Total Under (Over) 2017 Grand Total To Date</b>	<b>(730,143)</b>

Door County Vehicle Replacement Summary Listing by Replacement Year Projections -												CPL-U 2017 1,030				CPL-U 2018 1,030							
CPL-U 2016 1,020												CPL-U 2017 1,030				CPL-U 2018 1,030							
Veh No.	Veh. Year	Description	Expected Vehicle Life	Expected Year for Replacement	Added from 2016 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Budgeted/ Purchased from Vehicle Replacement	Purchased from Grant Funds	Proceeds from Sale of Old Vehicle	Amount in Vehicle Replace. 12/31/2016	Added from 2017 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Amount in Vehicle Replace. 12/31/2017	Added from 2018 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Budgeted/ Purchased from Vehicle Replacement	Purchased from Grant Funds	Proceeds from Sale of Old Vehicle	Amount to Unassigned Fund Balance	Amount in Vehicle Replace. 12/31/2018
<b>Airport</b>																							
	2013	Ford F150 4x4	15 yr	2028	-	-	-	-	-	-	22,744	938	-	-	23,682	938	-	-	-	-	-	-	24,620
	1995	John Deere JD970 Tractor w/bucket (Purchase new Tractor in 2018, Old Tractor transfer to Maint)	23 yr	2018	-	-	-	-	-	-	34,549	-	-	-	34,549	471	-	-	(35,020)	-	-	-	-
	1999	International 5 Yd Dump Trk w/plow	20 yr	2019	6,885	17,250	-	-	-	-	96,975	17,008	-	-	113,983	17,008	-	-	-	-	-	-	130,991
	2001	New Holland Mower TS100	20 yr	2021	5,100	-	-	-	-	-	30,525	-	-	-	30,525	-	-	-	-	-	-	-	30,525
	1983	(80/20 possible grant - calculated at same) Mercedes Diesel 4wd Tractor w/snowblower	NA	NA	-	(17,250)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2004	SOLD-to be used for future offsets New Holland Mower TV 145 Tractor w/bucket	20 yr	2024	332	-	-	-	-	-	332	928	-	-	1,260	928	-	-	-	-	-	-	2,188
	2015	Grant 90% Fed, 5% State, 5% County Toro 5000 Series Mower -(Repl '02 New Holland)	10 yr	2025	918	-	-	-	-	-	6,518	665	-	-	7,183	665	-	-	-	-	-	-	7,848
		<b>Airport Totals</b>			<b>13,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>191,643</b>	<b>19,539</b>	<b>-</b>	<b>-</b>	<b>211,182</b>	<b>20,010</b>	<b>-</b>	<b>-</b>	<b>(35,020)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>196,172</b>
<b>Courthouse Maintenance</b>																							
	2014	Dodge Grand Caravan Van-Blue (Adj. Trade-In)	6 yr	2020	3,687	-	-	-	-	-	7,037	3,966	-	-	11,003	2,966	-	-	-	-	-	-	13,969
	2014	Dodge Grand Caravan Van-Silver (Adj. Trade-In)	6 yr	2020	3,687	-	-	-	-	-	8,365	3,634	-	-	11,999	2,634	-	-	-	-	-	-	14,633
	2012	Dodge Avenger-Blue (Replace with Chevy Cruze) (Adj. Trade-In)	6 yr	2018	3,111	-	-	-	-	-	15,809	3,171	-	-	18,980	2,820	-	-	(25,000)	-	3,200	-	-
	2013	Dodge Avenger-Silver (replace with Chevy Cruze) (Adj. Trade-In)	6 yr	2019	3,111	-	-	-	-	-	9,578	4,458	-	-	14,036	4,282	-	-	-	-	-	-	18,318
	2013	Dodge Grand Caravan Van-Tan (Adj. Trade-In)	6 yr	2019	3,769	-	-	-	-	-	10,867	3,678	-	-	14,745	2,078	-	-	-	-	-	-	16,823
	2009	Ford F150 1/2 Ton (Replace with 3/4 Ton Pickup with Snow Plow)	11 yr	2020	2,652	-	-	-	-	-	26,438	7,841	-	-	34,279	2,640	-	-	-	-	-	-	36,919
	1990	Aerial Bucket Truck (Replace with Used Truck)	10 yr	2021	1,632	-	-	-	-	-	11,968	8,187	-	-	20,155	8,187	-	-	-	-	-	-	28,342
	2005	Kubota Tractor	15 yr	2020	2,122	-	-	-	-	-	17,189	4,603	-	-	21,792	4,603	-	-	-	-	-	-	26,395
	2011	John Deere Tractor	14 yr	2025	1,973	-	-	-	-	-	13,031	2,797	-	-	15,828	2,797	-	-	-	-	-	-	18,625
	2012	Ford Transit Mini-Van	10 yr	2022	2,122	-	-	-	-	-	12,931	2,062	-	-	14,993	-	-	-	-	-	-	-	17,055
	2000	1 Ton Service (Adj. Est. Repl. Yr. & Veh. Life & Repl. Cost) TRANSFERRED FROM PARKS	18 yr	2018	-	-	-	-	-	-	36,537	-	-	-	36,537	2,963	-	-	(43,000)	-	3,500	-	-
	2015	Toro 5000 Series Zero Turn Mower-TRANSFERRED FROM PARKS	10 yr	2025	-	-	-	-	-	-	9,608	322	-	-	9,930	322	-	-	-	-	-	-	10,252
	2015	Bobcat Utility Vehicle w/Dump Box TRANSFERRED FROM PARKS (Adj. Trade In)	10 yr	2025	-	-	-	-	-	-	2,289	1,357	-	-	3,646	920	-	-	-	-	-	-	4,566
	1993	Ford Sweeper/Backup (will not be replaced) TRANSFERRED FROM PARKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1997	John Deere 345 Garden Tractor TRANSFERRED FROM PARKS	21 yr	2018	-	-	-	-	-	-	11,228	1,636	-	-	12,864	1,636	-	-	(16,000)	-	1,500	-	-
	2017	John Deere 1025R Utility Tractor	15 yr	2032	-	-	-	-	-	-	2,600	-	-	-	2,600	-	-	-	-	-	-	-	2,600
	2011	Ford F150 1/2 Ton	11 yr	2022	2,634	-	-	-	-	-	16,126	2,583	-	-	18,709	2,583	-	-	-	-	-	-	21,292
		<b>Courthouse Maintenance Totals</b>			<b>30,520</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>209,001</b>	<b>50,495</b>	<b>-</b>	<b>-</b>	<b>259,496</b>	<b>46,093</b>	<b>-</b>	<b>-</b>	<b>(64,000)</b>	<b>-</b>	<b>8,200</b>	<b>-</b>	<b>229,789</b>
<b>Emergency Services</b>																							
		Vehicle Replacement Amounts for All Ambulances			190,000	(24,119)	-	-	-	4,500	127,877	315,162	-	-	217,468	323,359	-	-	-	-	3,000	-	315,327
	2017	Ford F550 (Washington Island Replaced #1326)	7-8 yr	2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2018	Ford F550 (Brussels Replaced #0864)	7-8 yr	2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	6708	2015 Ford B-E450-Remount (Sturgeon Bay)	7-8 yr	2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0659	2014 Ford B-E450 (Sister Bay)	7-8 yr	2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	8126	2012 Ford RR-F450 (Washington Island)	10 yr	2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	8127	2012 Ford RR-F450 (Sturgeon Bay)	7-8 yr	2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	9665	2014 Ford F450 (Sister Bay)	7-8 yr	2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2044	2016 Ford B-E450-Remount (Sturgeon Bay) (Replaced 2585)	7-8 yr	2023	-	-	-	(71)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2043	2016 Ford B-E450-Remount (Sturgeon Bay) (Purchased chassis in 9/2015; to be remounted in 2016)	7-8 yr	2023	-	-	-	(98,069)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2014	Chevrolet Tahoe-Fleet Director	6 yr	2020	6,290	-	-	-	-	-	12,549	6,113	-	-	18,662	9,113	-	-	-	-	-	-	27,775
	2016	Ford Explorer-Fleet Deputy Director	5 yr	2021	6,460	24,119	-	(36,726)	-	4,020	(2,127)	8,000	-	-	5,873	7,355	-	-	-	-	-	-	13,228
		<b>Emergency Services Totals</b>			<b>202,750</b>	<b>-</b>	<b>-</b>	<b>(134,866)</b>	<b>-</b>	<b>8,520</b>	<b>138,299</b>	<b>329,275</b>	<b>-</b>	<b>-</b>	<b>242,003</b>	<b>339,827</b>	<b>-</b>	<b>-</b>	<b>(228,500)</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>356,330</b>
<b>Land Use Services</b>																							
	2006	Dodge Dakota Pickup (Not Replacing)	10 yr	2018	-	5,406	-	-	-	-	28,900	-	-	-	-	-	-	-	-	-	-	-	-
	2001	GMC Sierra Pickup (Sell in 2015 or 2016-do not plan to replace)	10 yr	N/A	-	(5,406)	-	-	-	-	28,337	-	-	-	-	-	-	-	-	-	-	-	-
	2016	Ford Explorer (Replaced 2006 Toyota Truck)	10 yr	2026	-	-	-	(25,732)	-	7,851	17,900	1,310	-	-	3,100	3,100	-	-	-	-	-	-	6,200
	2017	Ford Explorer (Replaced 2005 Chevy Truck)	10 yr	2027	2,662	-	-	-	-	-	37,946	-	-	-	-	-	-	-	-	-	-	-	3,208
	2010	2010 Chevy Cobalt (Replace with SUV or Pickup)	10 yr	2020	1,773	-	-	-	-	-	20,744	539	-	-	21,283	2,106	-	-	-	-	-	-	23,389
		<b>Land Use Services Totals</b>			<b>4,435</b>	<b>-</b>	<b>-</b>	<b>(25,732)</b>	<b>-</b>	<b>7,851</b>	<b>133,827</b>	<b>1,849</b>	<b>-</b>	<b>-</b>	<b>24,383</b>	<b>8,414</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,797</b>

Door County Vehicle Replacement Summary Listing by Replacement Year Projections -													CPI-U 2016 1.020			CPI-U 2017 1.030			CPI-U 2018 1.030					
Veh No.	Veh. Year	Description	Expected Vehicle Life	Expected Year for Replacement	Added from 2016 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Budgeted/ Purchased from Vehicle Replacement	Purchased from Grant Funds	Proceeds from Sale of Old Vehicle	Amount in Vehicle Replace. 12/31/2016	Added from 2017 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Amount in Vehicle Replace. 12/31/2017	Added from 2018 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Budgeted/ Purchased from Vehicle Replacement	Purchased from Grant Funds	Proceeds from Sale of Old Vehicle	Amount to move to Unassigned Fund Balance	Amount in Vehicle Replace. 12/31/2018	
<b>Parks</b>																								
	2015	Ford 1/2 ton Pickup (Security) (Adj. Est. Repl. Yr. & Veh. Life & Repl. Cost)	6 yr	2021	2,933		-	-	-	-	7,752	3,036	-	-	10,788	3,803	-	-	-	-	-	-	-	14,591
	2014	Ford 1/2 Ton Pickup-(Cleaning) (Adj. Est. Repl. Yr. & Veh. Life & Repl. Cost)	6 yr	2020	2,933		-	-	-	-	6,909	3,515	-	-	10,424	5,025	-	-	-	-	-	-	-	15,449
	2011	Chevrolet Maint Pickup 3/4 TON ( Adj. Est. Repl. Yr. & Veh. Life & Repl. Cost)	12 yr	2023	2,499		-	-	-	-	18,068	2,186	-	-	20,254	1,791	-	-	-	-	-	-	-	22,045
	2008	GMC 3 ton Dump Truck (Maintenance) (Adj. Est. Repl. Yr. & Veh. Life & Repl. Cost)	17 yr	2025	4,420		-	-	-	-	56,206	3,685	-	-	59,891	3,514	-	-	-	-	-	-	-	63,405
	2013	Ford F350 1 Ton Dump Truck	17 yr	2030	2,958		-	-	-	-	12,876	2,402	-	-	15,278	2,402	-	-	-	-	-	-	-	17,680
	2010	Chevrolet 1/2 ton Pickup Mowing (Adj. Est. Repl. Yr. & Veh. Life & Repl. Cost)	12 yr	2022	2,607		-	-	-	-	22,985	839	-	-	23,824	935	-	-	-	-	-	-	-	24,759
	2012	Chevrolet Maint. 3/4 Ton Pickup (Adj. Est. Repl. Yr. & Veh. Life & Repl. Cost)	12 yr	2024	2,499		-	-	-	-	16,314	2,281	-	-	18,595	1,915	-	-	-	-	-	-	-	20,510
	2009	Chevrolet 3/4 ton Pickup (Adj. Est. Repl. Yr. & Veh. Life & Repl. Cost)	10 yr	2019	-		-	-	-	-	24,806	847	-	-	25,653	874	-	-	-	-	-	-	-	26,527
	2013	Ford Escape SUV (Parks Director) (Adj. Est. Repl. Yr. & Veh. Life & Repl. Cost)	13 yr	2026	3,315		-	-	-	-	21,274	581	-	-	21,855	616	-	-	-	-	-	-	-	22,471
		Add: Amt. Trans. from JD 1145 Mower Repl.																						
	2012	John Deere 1445 Front Mount Mower (Adj. Est. Repl. Yr. & Veh. Life & Repl. Cost)	8 yr	2020	3,484		-	-	-	-	14,032	2,990	-	-	17,022	2,326	-	-	-	-	-	-	-	19,348
	2017	John Deere 1570 Front Cut Mower w/ Sweeper Attach	8 yr	2025												3,500								3,500
	2007	John Deere 4720 Loader/Tractor (Adj. Est. Repl. Yr. & Veh. Life & Repl. Cost)	19 yr	2026	2,856		-	-	-	-	21,872	2,657	-	-	24,529	2,719	-	-	-	-	-	-	-	27,248
	1997	Case 590 Backhoe	25 yr	2022	5,000		-	-	-	-	36,496	1,301	(3,412)	-	34,385	1,123	-	-	-	-	-	-	-	35,508
	2009	Bomag Turf Roller (Not Replacing) JD 1445 Front-Mount Lawn Mower (Use as Sweeper/Backup) Will Not Be Replaced									21,906	3,594	3,412											
		<b>Parks Totals</b>			<b>35,504</b>						<b>281,496</b>	<b>29,914</b>			<b>282,498</b>	<b>30,543</b>								<b>313,041</b>
<b>Public Health</b>																								
	2016	Dodge Grand Caravan (Replacement originally planned for 2010; postponed annually from 2010 thru 2016; budgeted for 2017, but replaced 3/2016 because 2005 Dodge Caravan was totalled in traffic accident).	7 yr	2023	-			(23,781)	-	2,016	2,178	3,546	0	-	5,724	3,546	-	-	-	-	-	-	-	9,270
		<b>Public Health Totals</b>						<b>(23,781)</b>		<b>2,016</b>	<b>2,178</b>	<b>3,546</b>			<b>5,724</b>	<b>3,546</b>								<b>9,270</b>
<b>Senior Resource Ctr</b>																								
	2010	Honda Odyssey Van with Wheel Chair Access (Anticipate grant for 80% of replacement cost)	7 yr	2018	-																(40,000)	3,500		3,500
	2017	Ford E-450 Glaval Super Mini-Bus (Replaces 2008 Mini-Bus)	9 yr	2026	-						44,114	-			44,114	5,043								49,157
		<b>Senior Resource Center</b>									<b>44,114</b>				<b>44,114</b>	<b>5,043</b>						<b>(40,000)</b>	<b>3,500</b>	<b>52,657</b>
<b>Sheriffs Dept</b>																								
1	2013	Caiman 6x6 SWAT Vehicle		NA																				NA
2007		Seized Chevrolet Truck-Tan 1-14-15		NA							NA				NA									NA
38	2005	Freightliner Truck Command Vehicle		NA							NA				NA									NA
27	2016	Dodge Grand Caravan (Prisoner Transport)	7 yr	2023		(7,893)		(22,520)		3,350	-	3,457		3,457	3,457									6,914
11	2016	Ford Explorer SUV (Sheriff's Vehicle) Move '14 Charger to Station #37	4 yr	2020		23,333		(27,672)		-	1,244		5,306		6,550	6,550								13,100
8	2016	Ford Taurus (Juvenile Investigators) Replaces 2011 Chevy Caprice - Juv. Investigator-Auctionec	6 yr	2022		(3,203)		(21,582)		-	(6,082)	4,083	(3,023)		6,066	3,687								9,753
9	2016	Dodge Ram 1500 Pickup - Chief Deputy Transfer 2009 Ford Crown Vic to Reserves	8 yr	2024		(4,104)		(30,913)		-	(3,006)	3,675			669	4,104								4,773
39	2008	Ford Crown Victoria (Purchased by Reserve Unit--to be replaced with #9 2009 Crown Victoria and 2008 Crown Vic to auction).		2016		(3,600)				3,600		NA			NA	NA								NA
37	2011	Chevrolet Caprice Station Vehicle (To be Replaced w/ #11 2014 Charger)		2016	5,730	(26,152)				7,644		NA			NA	NA								NA
35	2013	Dodge Charger Patrol (Replace w/Explorer)	6 yr	2019	5,730	6,753					22,212	3,544			25,756	2,072								27,828
29	2013	Dodge Charger Patrol (Replace w/Explorer)	5 yr	2018	5,730	7,526					22,212	3,544			25,756	3,044			(32,634)		4,000			166
31	2017	Ford Explorer SUV Patrol	4 yr	2021	11,460	2,882					22,212	5,688			6,300	6,175								12,475
32	2017	Dodge Charger Patrol (Replace w/Explorer)	5 yr	2022	5,730	8,611					22,211	3,545	3,023		-	6,400								6,400
33	2013	Dodge Charger Patrol (Replace w/Explorer)	5 yr	2018	5,730	7,956					22,211	3,545			25,756	3,044			(32,634)		4,000			166
28	2013	Dodge Charger Patrol (Replace w/Explorer)	5 yr	2018	5,730	2,294					17,580	5,860			23,440	5,360			(32,634)		4,000			166
17	2017	Ford Explorer SUV Patrol	4 yr	2021	5,730	7,836					22,211	5,689			8,375	5,656								14,031

Door County Vehicle Replacement Summary Listing by Replacement Year Projections -												CPLU 2017 1,030				CPLU 2018 1,030								
CPLU 2016 1,020												CPLU 2017 1,030				CPLU 2018 1,030								
Veh No.	Yr	Description	Expected Vehicle Life	Expected Year for Replacement	Added from 2016 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Budgeted/ Purchased from Vehicle Replacement	Purchased from Grant Funds	Proceeds from Sale of Old Vehicle	Amount in Vehicle Replace. 12/31/2016	Added from 2017 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Amount in Vehicle Replace. 12/31/2017	Added from 2018 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Budgeted/ Purchased from Vehicle Replacement	Purchased from Grant Funds	Proceeds from Sale of Old Vehicle	Amount to move to Unassigned Fund Balance	Amount in Vehicle Replace. 12/31/2018	
4	2010	Ford Crown Victoria (Replace w/Explorer)	9 yr	2019	5,730	(18,785)	-	-	-	-	20,000	3,933	-	-	23,933	3,994	-	-	-	-	-	-	27,917	
34	2014	Dodge Charger Patrol (Replace w/Explorer)	5 yr	2019	5,865	(1,928)	-	-	-	-	14,400	7,200	-	-	21,600	4,150	-	-	-	-	-	-	25,750	
30	2014	Dodge Charger Patrol (Replace w/Explorer)	4 yr	2018	5,865	1,994	-	-	-	-	14,400	7,200	-	-	21,600	7,200	-	-	(32,634)	-	4,000	-	166	
13	2014	Dodge Charger Patrol (Replace w/Explorer)	4 yr	2018	5,865	3,327	-	-	-	-	14,400	7,200	-	-	21,600	7,200	-	-	(32,635)	-	4,000	-	165	
14	2014	Dodge Charger Patrol (Replace w/Explorer)	4 yr	2018	5,865	3,326	-	-	-	-	14,400	7,200	-	-	21,600	7,200	-	-	(32,635)	-	4,000	-	165	
15	2014	Dodge Charger Patrol (Replace w/Explorer)	4 yr	2018	5,865	3,326	-	-	-	-	14,400	7,200	-	-	21,600	7,200	-	-	(32,635)	-	4,000	-	165	
16	2014	Dodge Charger Patrol (Replace w/Explorer)	4 yr	2018	5,865	3,327	-	-	-	-	14,400	7,200	-	-	21,600	7,200	-	-	(32,635)	-	4,000	-	165	
21	2014	Dodge Charger Patrol (Replace w/Explorer)	5 yr	2019	5,865	3,327	-	-	-	-	14,400	7,200	-	-	21,600	4,150	-	-	-	-	-	-	25,750	
36	2014	Dodge Charger Patrol (Replace w/Explorer)	4 yr	2018	5,865	3,327	-	-	-	-	14,400	7,200	-	-	21,600	7,200	-	-	(32,635)	-	4,000	-	165	
40	2013	Chevrolet Tahoe- Washington Island	6 yr	2019	3,400	879	-	-	-	-	15,000	5,000	-	-	20,000	5,000	-	-	-	-	-	-	25,000	
22	2015	Ford Explorer SUVs Patrol	4 yr	2019	5,483	6,862	-	-	-	-	7,200	7,200	-	-	14,400	7,250	-	-	-	-	-	-	21,650	
23	2015	Ford Explorer SUVs Patrol	4 yr	2019	5,483	5,834	-	-	-	-	7,200	7,200	-	-	14,400	7,250	-	-	-	-	-	-	21,650	
25	2015	Ford Explorer SUVs Patrol	4 yr	2019	5,483	7,238	-	-	-	-	7,200	7,200	-	-	14,400	7,250	-	-	-	-	-	-	21,650	
12	2015	Ford Explorer SUVs Patrol	4 yr	2019	5,483	(698)	-	-	-	-	7,200	7,200	-	-	14,400	7,250	-	-	-	-	-	-	21,650	
26	2015	Ford Explorer SUVs Patrol	4 yr	2019	5,483	(1,165)	-	-	-	-	7,200	7,200	-	-	14,400	7,250	-	-	-	-	-	-	21,650	
18	2015	Ford Explorer SUVs Patrol	4 yr	2019	5,483	10,836	-	-	-	-	7,200	7,200	-	-	14,400	7,250	-	-	-	-	-	-	21,650	
24	2015	Ford Explorer SUVs Patrol	4 yr	2019	5,483	(8,130)	-	-	-	-	7,200	7,200	-	-	14,400	7,250	-	-	-	-	-	-	21,650	
19	2014	Dodge Avenger (Drug Task Force Seizure)		NA	-	-	-	-	-	-	N/A	N/A	-	-	NA	N/A	-	-	-	-	-	-	NA	
5	2015	Dodge Journey Van Investigator	6 yr	2021	2,805	(7,351)	-	-	-	-	3,967	3,967	-	-	7,934	3,967	-	-	-	-	-	-	11,901	
7	2015	Dodge Journey Van Investigator	6 yr	2021	2,550	(4,704)	-	-	-	-	3,967	3,967	-	-	7,934	3,967	-	-	-	-	-	-	11,901	
6	2011	Ford F250 Truck	10 yr	2021	4,284	(6,072)	-	-	-	-	15,500	3,100	-	-	18,600	3,100	-	-	-	-	-	-	21,700	
20	2012	Dodge Caravan - Investigator	10 yr	2022	4,182	(7,666)	-	-	-	-	9,960	2,490	-	-	12,450	2,490	-	-	-	-	-	-	14,940	
10	2013	Ford Explorer SUV Patrol	10 yr	2023	4,182	(7,003)	-	-	-	-	10,800	3,600	-	-	14,400	3,600	-	-	-	-	-	-	18,000	
3	2015	Dodge Ram Van-SWAT Team	10 yr	2025	3,774	(8,785)	-	-	-	-	4,010	4,010	-	-	8,020	4,010	-	-	-	-	-	-	12,030	
Sheriff Totals					167,778	-	-	(102,687)	-	14,594	391,809	186,003	-	-	518,996	181,917	-	-	(293,711)	-	36,000	-	443,202	
<b>Soil &amp; Water</b>																								
2013		Chevrolet Silverado Chev Pickup (Adj. Trade In)	6 yr	2019	4,760	-	-	-	-	-	28,439	587	-	-	29,026	1,087	-	-	-	-	-	-	30,113	
2016		Chevrolet Silverado Pickup (Replaced 2007 Chevrolet Hybrid Pickup) (Adj. Trade In)	6 yr	2022	-	-	-	-	-	-	29,812	665	-	-	30,477	865	-	-	-	-	-	-	31,342	
2018		Ford Escape SUV (Replaced 2009 Ford Escape)	8 yr	2025	-	-	-	-	-	-	36,387	-	-	-	6,687	4,039	-	-	-	-	-	-	10,726	
2010		Ford Escape SUV (Adj. Trade-In)	8 yr	2018	-	-	-	-	-	-	31,385	-	-	-	31,385	315	-	-	(37,200)	-	5,500	-	-	
Soil & Water					4,760	-	-	-	-	-	126,023	1,252	-	-	97,575	6,306	-	-	(37,200)	-	5,500	-	72,181	
<b>TOTALS</b>					458,982	-	-	(287,066)	-	32,981	1,518,390	621,873	-	-	1,685,971	641,699	-	-	(678,431)	(40,000)	56,200	-	1,705,439	

*Other Supportive  
Information*

## Door County 2018 Wage and Benefit Totals with Comparison Year 2017

DEPARTMENT	2017			2018			% of Total 2018 Wages & Benefits	% Change 2018 vs. 2017
	Wages	Benefits	Total Wages & Benefits	Wages	Benefits	Total Wages & Benefits		
Administrator	162,598	69,884	232,482	178,022	71,226	249,248	0.81%	7.21%
Airport & Parks	387,210	128,633	515,843	391,214	149,733	540,947	1.76%	4.87%
Building & Grounds	591,476	323,679	915,155	607,222	305,346	912,568	2.97%	-0.28%
Child Support	303,841	145,952	449,793	305,933	145,928	451,861	1.47%	0.46%
Corporation Counsel	258,827	80,274	339,101	250,230	91,742	341,972	1.11%	0.85%
County Board	121,200	9,576	130,776	70,600	5,572	76,172	0.25%	-41.75%
County Clerk	101,187	60,853	162,040	104,873	61,282	166,155	0.54%	2.54%
County Treasurer	114,959	48,511	163,470	107,087	33,372	140,459	0.46%	-14.08%
Court Systems	480,979	221,323	702,302	474,386	233,612	707,998	2.31%	0.81%
District Attorney	199,930	140,199	340,129	199,558	121,112	320,670	1.04%	-5.72%
Emergency Services	2,008,994	941,192	2,950,186	2,401,357	1,044,776	3,446,133	11.23%	16.81%
Finance	314,967	138,357	453,324	330,116	140,252	470,368	1.53%	3.76%
General Admin-Unemployment/Medical	-	634,296	634,296	-	793,000	793,000	2.58%	25.02%
Highway Department	2,710,805	1,384,008	4,094,813	2,703,034	1,361,995	4,065,029	13.24%	-0.73%
Human Resources	191,439	69,496	260,935	197,355	83,550	280,905	0.92%	7.65%
Human Services	2,791,886	1,289,866	4,081,752	3,214,768	1,514,927	4,729,695	15.41%	15.87%
Land Use Services	835,924	389,512	1,225,436	777,465	355,323	1,132,788	3.69%	-7.56%
Library	883,161	371,399	1,254,560	908,883	343,273	1,252,156	4.08%	-0.19%
Medical Examiner	50,500	6,221	56,721	-	-	-	0.00%	-100.00%
Museum	34,787	4,167	38,954	36,437	3,552	39,989	0.13%	2.66%
Public Health	569,960	243,609	813,569	556,157	254,527	810,684	2.64%	-0.35%
Register of Deeds	149,632	91,003	240,635	152,288	91,228	243,516	0.79%	1.20%
Senior Resource Center/ADRC	778,079	448,304	1,226,383	647,120	400,520	1,047,640	3.41%	-14.57%
Sheriff	4,577,291	2,274,013	6,851,304	4,667,392	2,249,716	6,917,108	22.53%	0.96%
Soil & Water	445,433	225,443	670,876	450,709	248,753	699,462	2.28%	4.26%
Technology Services	540,004	237,380	777,384	453,164	186,228	639,392	2.08%	-17.75%
UW Extension	40,956	28,922	69,878	45,384	29,283	74,667	0.24%	6.85%
Veterans Service Office	94,019	46,046	140,065	98,698	46,540	145,238	0.47%	3.69%
<b>Totals</b>	<b>19,740,044</b>	<b>10,052,118</b>	<b>29,792,162</b>	<b>20,329,452</b>	<b>10,366,368</b>	<b>30,695,820</b>	<b>100.00%</b>	<b>3.03%</b>

### Wages and Benefits as a % of Total Budgeted Expenditures

Total Proposed Expenditures	<b>83,628,739</b>	<b>35.62%</b>	<b>77,131,621</b>	<b>39.80%</b>
Wages to Proposed Expenditures		<b>23.60%</b>		<b>26.36%</b>
Benefits to Proposed Expenditures		<b>12.02%</b>		<b>13.44%</b>

**Door County  
County Sales Tax Collections**

<u>Year</u>	<u>Amount Received</u>	<u>Amount Budgeted</u>	<u>Applied</u>	<u>Applied To Tax Levy</u>
1999	2,431,766	2,400,000	2001	181,186
2000	2,703,716	2,400,000	2002	303,716
2001	2,734,905	2,420,000	2003	314,905
2002	2,776,248	2,600,000	2004	176,248
2003	2,748,771	2,600,000	2005	148,771
2004	2,971,221	2,600,000	2006	371,221
2005	2,987,818	2,600,000	2007	387,818
2006	2,928,521	2,700,000	2008	228,521
2007	3,108,418	2,900,000	2009	208,418
2008	3,172,841	3,000,000	2010	172,841
2009	2,928,682	3,000,000	2011	-
2010	2,893,034	3,000,000	2012	-
2011	2,991,834	2,880,000	2013	111,834
2012	3,081,689	2,950,000	2014	131,689
2013	3,157,479	3,081,590	2015	75,889
2014	3,350,013	3,145,590	2016	204,423
2015	3,658,093	3,240,000	2017	418,093
2016	3,914,090	3,370,000	2018	544,090
2017	-	3,450,000	2019	-
2018	-	3,750,000	2020	-

Door County  
Real Property Listing  
Holly M. Hansen  
Door County Government Center  
421 Nebraska Street  
Sturgeon Bay WI 54235  
920-746-2287

2016 Real Estates Taxes

MUNICIPALITY	RESIDENT	NON RESIDENT	TOTAL RE TAX
Baileys Harbor	\$2,025,818.78 41%	\$2,922,761.10 59%	\$4,948,579.88
Brussels	\$1,105,435.10 88%	\$155,494.98 12%	\$1,260,930.08
Clay Banks	\$565,406.39 58%	\$402,031.55 42%	\$967,437.94
Egg Harbor	\$2,219,261.09 42%	\$3,078,361.49 58%	\$5,297,622.58
Forestville	\$1,160,092.50 90%	\$122,393.78 10%	\$1,282,486.28
Gardner	\$1,779,798.76 55%	\$1,456,885.37 45%	\$3,236,684.13
Gibraltar	\$2,919,970.96 40%	\$4,437,047.96 60%	\$7,357,018.92
Jacksonport	\$1,318,615.77 42%	\$1,804,826.88 58%	\$3,123,442.65
Liberty Grove	\$3,665,518.68 41%	\$5,334,907.74 59%	\$9,000,426.42
Nasewaupsee	\$3,336,683.99 63%	\$1,981,392.32 37%	\$5,318,076.31
Sevastopol	\$4,676,029.37 57%	\$3,589,507.32 43%	\$8,265,536.69
Sturgeon Bay	\$1,132,794.99 56%	\$886,053.31 44%	\$2,018,848.30
Union	\$1,360,909.35 64%	\$751,345.43 36%	\$2,112,254.78
Washington	\$1,511,354.04 42%	\$2,109,074.30 58%	\$3,620,428.34
Village of Egg Harbor	\$1,034,110.91 26%	\$2,870,355.48 74%	\$3,904,466.39
Village of Ephraim	\$1,112,998.39 31%	\$2,516,576.17 69%	\$3,629,574.56
Village of Forestville	\$294,622.04 93%	\$21,288.16 7%	\$315,910.20
Village of Sister Bay	\$1,931,144.24 36%	\$3,372,613.08 64%	\$5,303,757.32
City of Sturgeon Bay	\$13,215,822.15 72%	\$5,027,704.09 28%	\$18,243,526.24
TOTAL RE TAXES 2016	\$46,366,387.50 52%	\$42,840,620.51 48%	\$89,207,008.01

Door County  
Real Property Listing  
Holly M. Hansen  
Door County Government Center  
421 Nebraska Street  
Sturgeon Bay WI 54235  
920-746-2287

2016 Parcel Count

MUNICIPALITY	RESIDENT	NON RESIDENT	TOTAL PARCELS
Baileys Harbor	1165 44%	1462 56%	2627
Brussels	946 79%	248 21%	1194
Clay Banks	349 66%	179 34%	528
Egg Harbor	1317 39%	2042 61%	3359
Forestville	999 82%	220 18%	1219
Gardner	1093 57%	819 43%	1912
Gibraltar	1362 43%	1776 57%	3138
Jacksonport	838 53%	757 47%	1595
Liberty Grove	1978 43%	2625 57%	4603
Nasewaupee	2236 63%	1318 37%	3554
Sevastopol	2260 63%	1304 37%	3564
Sturgeon Bay	765 64%	423 36%	1188
Union	726 66%	366 34%	1092
Washington	973 43%	1272 57%	2245
Village of Egg Harbor	390 30%	923 70%	1313
Village of Ephraim	343 32%	721 68%	1064
Village of Forestville	280 92%	25 8%	305
Village of Sister Bay	612 35%	1145 65%	1757
City of Sturgeon Bay	3936 80%	963 20%	4899
<b>TOTAL PARCELS 2016</b>	<b>22568 55%</b>	<b>18588 45%</b>	<b>41156</b>

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2016 Vacant Land

MUNICIPALITY	RESIDENT	NON RESIDENT	TOTAL PARCELS
Baileys Harbor	505 43%	673 57%	1178
Brussels	459 71%	190 29%	649
Clay Banks	168 64%	93 36%	261
Egg Harbor	579 45%	700 55%	1279
Forestville	494 75%	163 25%	657
Gardner	488 60%	319 40%	807
Gibraltar	611 47%	702 53%	1313
Jacksonport	339 48%	363 52%	702
Liberty Grove	791 39%	1244 61%	2035
Nasewaupée	1049 65%	558 35%	1607
Sevastopol	882 60%	584 40%	1466
Sturgeon Bay	332 66%	172 34%	504
Union	303 67%	149 33%	452
Washington	502 42%	699 58%	1201
Village of Egg Harbor	159 43%	213 57%	372
Village of Ephraim	119 47%	134 53%	253
Village of Forestville	89 86%	14 14%	103
Village of Sister Bay	131 40%	193 60%	324
City of Sturgeon Bay	581 69%	260 31%	841
TOTAL VACANT 2016	8581 54%	7423 46%	16004

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2016 Improved

MUNICIPALITY	RESIDENT	NON RESIDENT	TOTAL PARCELS
Baileys Harbor	660 46%	789 54%	1449
Brussels	487 89%	58 11%	545
Clay Banks	181 68%	86 32%	267
Egg Harbor	738 35%	1342 65%	2080
Forestville	505 90%	57 10%	562
Gardner	605 55%	500 45%	1105
Gibraltar	750 41%	1075 59%	1825
Jacksonport	474 53%	419 47%	893
Liberty Grove	1179 46%	1389 54%	2568
Nasewaupsee	1186 61%	761 39%	1947
Sevastopol	1378 66%	720 34%	2098
Sturgeon Bay	433 63%	251 37%	684
Union	423 66%	217 34%	640
Washington	471 45%	573 55%	1044
Village of Egg Harbor	231 25%	710 75%	941
Village of Ephraim	224 28%	587 72%	811
Village of Forestville	191 95%	11 5%	202
Village of Sister Bay	480 33%	953 67%	1433
City of Sturgeon Bay	3353 83%	705 17%	4058
TOTAL IMP 2016	13949 55%	11203 45%	25152

# Property Tax Rate Limits and Levy Limits

*2013 Levy Cap/2014, 2015, 2016, 2017 & 2018 budget years: Effective July 1, 2013, Section 66.0602, Wisconsin Act 20 Local Levy Limits caps county and municipal levy increases at the greater of 0 percent or the gain in value from net new construction. Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The base amount in any year, to which the limit under this section applies, shall be the maximum allowable levy for the immediately preceding year. The budget excludes the following from the caps Section 1887. 66.0602(3)(e)(3) the amount that a county levies in that year under s. 82.08 (2) for bridge and culvert construction and repair; Section 1889e. 66.0602(3)(e)6 the amount that a county levies in that year for a countywide emergency medical system; new debt service as a result of the political subdivision adopting a resolution before July 1, 2005.*

**LEVY LIMIT.** Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The base amount in any year, to which the limit under this section applies, shall be the actual levy for the immediately preceding year. In determining its levy in any year, a city, village, or town shall subtract any tax increment that is calculated under s. 59.57 (3) (a), 60.85 (1) (L), or 66.1105 (2) (i). The base amount in any year, to which the limit under this section applies, may not include any amount to which sub. (3) (e) 8. applies.

**(2m) NEGATIVE ADJUSTMENT.**

(a) If a political subdivision's levy for the payment of any general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding obligations of the political subdivision and interest on outstanding obligations of the political subdivision, on debt originally issued before July 1, 2005, is less in the current year than it was in the previous year, the political subdivision shall reduce its levy limit in the current year by an amount equal to the amount that its levy was reduced as described in this subsection. This subsection does not apply to a political subdivision in any year in which the political subdivision does not increase its levy increase limit as allowed under sub. (3) (f) 1.

# ***Governmental Accounting***

## ***Glossary of Terms***

## **Governmental Accounting Glossary of Terms**

**ACCOUNTABILITY** – Being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry—to justify the raising of public resources and the purposes for which they are used. Governmental accountability is based on the belief that the citizenry has a "right to know," a right to receive openly declared facts that may lead to public debate by the citizens and their elected representatives. [SGAC1]

**ACCOUNTS RECEIVABLE**—An important revenue source for the County is incoming receivables. The system is set up to be accessed from all departments and allows for funds to be deposited in several specific departments with all general receipts coming into the Treasurer's collection area.

**APPORTIONMENT** – A proportional distribution of the levy of a taxing jurisdiction among municipalities based upon the value of the municipalities or parts of municipalities.

**APPROPRIATION** – An authorization made by the County Board which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**ASSESSED VALUE** – A dollar amount assigned to the taxable property, both real (by parcel) and personal (by owner), by the assessor for the purpose of taxation. This amount may be above or below the current market value of most of the locally assessed property, or above or below the use value for agricultural land. It is the market value for the state-assessed manufacturing property.

**ASSESSMENT LEVEL** – The relationship between the total assessed value and the equalized value of all locally assessed property in the district (after adjusting from prior year's errors). This represents the average percent of value the assessments are at. For example, if the assessments total \$8,400,000 in Town "A" and the equalized value is \$9,000,000, then the "assessment level" is said to be 93% (8,400,000 divided by 9,000,000). A manufacturing value is submitted at 100%--but adjusted to local level before entry onto tax roll.

**ASSESSMENT RATIO** – The relationship between the assessed value and the market value on a particular parcel. For example, if the assessment of a parcel which sold for \$150,000 (market value) was \$140,000, the assessment ratio is said to be 93% (140,000 divided by 150,000). The difference in the assessment level and the assessment ratio is that the level typically refers to the taxation district; the ratio refers to the individual parcel.

**ASSESSOR'S FINAL REPORT** – This report gives the same summary of the State of Assessment, but analyzes the reason for changes. It is a preliminary report to the State of Assessment because it is prepared before the Board of Review changes.

**BASIS OF ACCOUNTING** -- The official books and records of the County will be maintained in conformance with accounting principles developed by a National Committee on Governmental Accounting the Governmental Accounting Standards Board (GASB) and are accepted as the standard in industry. Exceptions to conformance to the accounting principles result from state law.

#### **Modified Accrual Basis**

The accounting records of the County are maintained on the modified accrual basis of accounting for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Expendable Trust Funds and Agency Funds. Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual—that is, when they become both “measurable” and “available to finance expenditures of the current period”. Available means collectible within the current period or soon thereafter to be used to pay liabilities of the current period. Expenditures should be recognized, when measurable and generally when the liability is incurred and will be liquidated with current resources. For the liability to be incurred the goods must be received in satisfactory condition and/or the service must be performed. Expenditures other than interest on general long-term debt are recorded as liabilities when they are incurred.

#### **Accrual Basis**

Accrual basis accounting recognizes transactions when they occur, regardless of the timing of related cash flows. Proprietary fund types, Enterprise and Internal Service Funds, follow accrual basis accounting. Also, Fiduciary fund types, Non-

expendable and Pension Trust Funds, follow the accrual basis accounting. Under the accrual basis of accounting, expenses should be recognized in the period incurred, if measurable. For an expense to be incurred, the item purchased must be received and used or the service purchased must be performed. For an expense to be measurable, the amount must be determined. This is normally when the invoice is received.

**AUDIT**—A comprehensive examination of the manner in which the County's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spend and whether expenditures were in compliance with the County Board's appropriations.

**BUDGET** -- The budget is the primary tool of local government for monitoring financial resources. Contained in the budget are decisions regarding its' operation. When the budget is adopted, it represents the financial plan for operating the government in the coming year. The governmental budget is adopted into law and therefore legally binding. Expenditure budgets or appropriations represent the upper limit for government spending in a given year. Because the budget is legally binding, budgetary control is essential.

Budgetary control is maintained by a formal appropriation and encumbrance system. Each year budgets are developed for all County departments. Department budgets are reviewed by the Administrative Coordinator and the Finance Director with the Department Heads before being presented to the Finance Committee. The Finance Committee then forwards the proposed budget on to the oversight committees for their review and recommendations. Those recommendations are sent back to the Finance Committee for review prior to the Finance Committee sending the proposed budget onto the County Board of Supervisors. The County Board considers the Finance Committee's proposed budget and adopts a budget in November of each year. The adopted budget sets both revenue and appropriation levels along with the amount of taxes that are to be levied in the County and apportioned to its municipalities.

Budgetary control is maintained by appropriation unit, within agency, within fund. Purchase orders or payment vouchers which result in an overrun of the appropriation unit are not released or paid until additional appropriations are made available in accordance with County policy. The department must obtain a transfer if a purchase

will cause an account to become overdrawn. The Finance Department monitors overdrawn expense accounts.

**DESIGNATED UNRESERVED FUND BALANCE** – Management's intended use of available expendable financial resources in government funds reflecting actual plans approved by the government's senior management. Expressed another way, designations reflect a government's self-imposed limitations on the use of otherwise available expendable financial resources in governmental funds.

**EQUALIZED VALUE** – The estimated value of all taxable real and personal property in each taxation district, by class, as of January 1 and certified by August 15 of each year. The value represents market value, except for agricultural property, which is based on its use.

**EQUALIZATION** – The process of establishing the January 1 market value (or use value for agricultural land) by class of real property and item of personal property for each taxation district.

**ESTIMATED FAIR MARKET VALUE** – The assessed value of each locally assessed parcel (except those including agricultural land) divided by the entire taxation district's level of assessment (titled average assessment ratio on the tax bill). This estimate gives the property owner a basis for comparison of their perception of the market vs. what is being used to base their share of taxes on. Since the level of assessment is an average for the taxation district, there is naturally going to be some variance in the local assessor's accuracy on every parcel. Minor differences between the estimated fair market value and the property owner's opinion of value shouldn't raise concern. Large differences require further investigation.

**EXPENDITURES** – Use of a financial resource for current operating expenses, debt service and capital outlay.

**FINES, FORFEITURES AND PENALTIES** – Fines, forfeitures and penalties controlled by the State or County. Costs are reimbursements for expenditures incurred by the County.

**FISCAL ACCOUNTABILITY** – The responsibility of governments to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public moneys in the short term (usually one budgetary cycle or one year). This term is used in contrast to operational accountability. [SGAS34]

**FULL VALUE** – (1) The value reflected as market value when used in reference to the valuation of real property under state statute 70.32 (1) (this does not include agricultural property defined in state statute 80.32 (2)). (2) The same as equalized value, however, is often used when referring to the value of school and special districts.

**FUND ACCOUNTING** -- One of the integral parts of government accounting is the use of funds to account for its activities. Door County utilizes fund accounting. A fund is defined as "an independent fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with regulations, restrictions, or limitations". Each fund operates independently under normal "double entry" accounting rules.

**FUND BALANCE** – The difference between assets and liabilities reported in a governmental fund.

#### **FUND TYPES --**

##### **Governmental Funds**

General Fund. The General Fund is the General operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund. The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Fund. The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Fund. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or special revenue funds).

##### **Proprietary Funds**

Enterprise Funds. The Enterprise Funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises where the intent of the County is that the costs (expenses, including depreciation) or providing goods or services

to the general public on a continuing basis be financed or recovered primarily through user charges, or (2) where the County has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds. The Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the County, or to other governmental entities on a cost reimbursement basis.

### **Fiduciary Funds**

Trust and Agency Funds. The Trust and Agency Funds are used to account for assets held by the County in a fiduciary capacity as trustee, custodian or agent for individuals, other governmental units and non-public organizations.

### **Account Groups**

Because governments make a sharp distinction between current and long term items, governmental financial statements need a place to put long term activities (i.e. assets and liabilities). Account groups are used for this purpose. Since account groups are considered memoranda, they do not need to follow strict accounting rules. For example, long-term debt may be backed only by the full faith and credit (i.e. the taxing and borrowing power), not any current assets. General Fixed Assets and General Long-term Debt are Account Groups.

**INTERGOVERNMENTAL REVENUE** – Revenue received from another government in the form of grants and shared revenues. Typically, these contributions are made to local governments from State and Federal governments and are made for specific purposes.

**PUBLIC CHARGES FOR SERVICES** – User charge for services provided by the County.

**OTHER FINANCING SOURCES/USES** – These are funding sources for a particular activity. Typically, these include prior year earned revenues, capitalized interest or an application of fund balances.

**OTHER REVENUES** – Revenues which are not required to be accounted for elsewhere.

**REIMBURSEMENT GRANT** – A grant for which a potential recipient must first incur qualifying expenditures to be eligible. Reimbursement grants are also referred to as expenditure-driven grants.

**RESERVED FUND BALANCE** – The portion of a governmental fund's net assets that is not available for appropriation.

**REVENUES** – Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**SUSCEPTIBLE TO ACCRUAL** – Term used in connection with the application of the modified accrual basis of accounting. Revenues that are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. [NCGA Statement 1]

**TAXATION DISTRICT** – A town, village, or city. If a city or village lies in more than one county, a taxation district is that portion of the city or village which lies in each county.

**TAXATION JURISDICTION** – An entity, which is authorized by law to levy taxes on general property, which is located within its boundaries. In addition to towns, villages and cities, this includes school districts, sewerage districts and lake rehabilitation districts.

**TAX LEVY** – The total amount to be raised by a government for the purpose of financing services performed for the common benefit of the people.

**TAXES** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

**TAX RATE** – The amount of taxes levied for each \$1,000 of equalized valuation while the **MILL RATE** is the levy dollars divided by Assessed Value of the District.

**UNASSIGNED UNRESERVED FUND BALANCE** – Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., designations).