

**ADOPTED 2020 BUDGET  
for  
Door County, Wisconsin**



**Submitted by**

**Ken Pabich, County Administrator  
Steve Wipperfurth, Finance Director**

**Resolution 2019-72**



**DOOR COUNTY**

**Resolution No. 2019-72**

**2020 BUDGET AND TAX LEVY**

**TO THE DOOR COUNTY BOARD OF SUPERVISORS:**

ROLL CALL Board Members	Aye	Nay	Exc.
AUSTAD	X		
BACON	X		
BULTMAN	X		
CHOMEAU	X		
D. ENGLEBERT	X		
R. ENGLEBERT	X		
ENIGL	X		
FISHER	X		
GUNNLAUGSSON	X		
HALSTEAD	X		
HEIM PETER	X		
KOCH	X		
KOHOUT	X		
LIENAU	X		
LUNDAHL	X		
NEINAS	X		
NORTON	X		
ROBILLARD	X		
VIRLEE	X		
VLIES WOTACHEK	X		
WALT	X		
	X	0	0

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**BE IT RESOLVED**, That the Door County Board of Supervisors, assembled this 12th day of November, 2019, does hereby approve the 2020 Door County Budget and Tax Levy as follows:

TOTAL EXPENSE	<u>\$81,134,072</u>
LESS REVENUE	<u>\$50,807,652</u>
2020 COUNTY TAX LEVY	<u>\$30,326,420</u>
TAX RATE	<u>\$4.089413079</u>

PER THOUSAND OF EQUALIZED VALUE

**BOARD ACTION**

Vote Required: Majority Vote of a Quorum

Motion to Approve      Adopted

1st Vlles Wotachek      Created

2nd Fisher

Yes: 21      No: 0      Exc: 0

Reviewed by: [Signature], Corp. Counsel

Reviewed by: [Signature], Administrator

**FISCAL IMPACT:** Res. #2019-72 sets the expected revenue and expenditure levels for the Door County budget year 2020. The levy cannot go over the set operational tax levy limit of \$27,124,119, excluding exempt amounts. Total tax levy which includes the exempt amounts would be \$30,327,397 or an increase of 1.87% over 2019. STW

**Certification:**

I, Jill M. Lau, Clerk of Door County, hereby certify that the above is a true and correct copy of a resolution that was adopted on the 12th day of November, 2019 by the Door County Board of Supervisors.

[Signature]  
Jill M. Lau  
County Clerk, Door County

**SUBMITTED BY:**

[Signature]  
David Lienau, Chairman  
Door County Board of Supervisors



## 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  
2020 Budget***



## COUNTY OF DOOR

County Government Center  
421 Nebraska Street  
Sturgeon Bay, WI 54235

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County Administrator  
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kpabich@co.door.wi.us

## 2020 Budget Financial Summary

For 2020, 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 2020 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 2020 the levy limit is calculated as follows:

	<u>Levy Adjustment</u>	<u>2020 Tax Levy Limit</u>
2019 Tax Levy Capacity	0%	\$24,459,840
Gain Net New Construction	1.156%	\$282,756
<b>2020 Tax Levy Limit</b>		<b>\$24,742,596</b>
2015 Debt Refunding	Outside Levy Limit	\$2,028,700
2017 Debt (ES/Community Center)	Outside Levy Limit	\$351,845
Bridge Aide	Outside Levy Limit	\$25,000
Personal Property Adjustment		-\$76,821
EMS	Outside Levy Limit	\$3,255,100
<b>2020 Total Allowable Tax Levy</b>		<b>\$30,326,420</b>

These amounts were added to the base to arrive at the total allowable tax levy of **\$30,326,420**. It is important to note that we are using the full levy amount for 2020.

	<u>2019</u>	<u>2020</u>	<u>% Change</u>
County Equalized Value	\$7,116,186,700	\$7,415,836,800	4.21%
Total Proposed Tax Levy	\$29,770,784	\$30,326,420	1.87%
<b>Tax Rate (per \$1000)</b>	<b>\$4.183530486</b>	<b>\$4.089413079</b>	<b>-2.25%</b>

Note from the table above the total equalized value in Door County with TID (Tax Increment District) out increased by 4.21% from 2019. The tax rate for the 2020 proposed budget is **\$4.089413079** per thousand dollars of equalized value. This is a decrease of approximately 10 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 2020 Budget with Comparison Years.

Department	% Change Tax Levy	Comment
Administrator	0.99%	No significant changes.
ADRC	-17.87%	Reduction from removing Transportation budget. No significant changes.
Airport	-13.43%	No significant changes. Fuel tank project completed in 2019.
Child Support	-47.13%	Primary change is from a increase in State revenue.
Clerk of Court / Circuit	15.42%	Budget for potential trial in 2020.
Corporation Counsel	4.21%	No significant changes.
County Board	-1.35%	No significant changes.
County Clerk	21.83	Primary budget increase is for elections in 2020.
County Treasurer	-0.20%	No significant changes.
District Attorney	14.40%	Increase related to potential trial in 2020.
Emergency Management	24.18%	Increase is from 2 new Tele-communicator positions.
Emergency Services	5.42%	No significant changes. Increase from contracts, benefits and part-time rates.
Facilities & Parks	8.13%	Increase from reclassification and also change in benefit rates.
Finance	0.14%	No significant changes
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	9.93%	Funds for the employee appreciate luncheon was moved to HR budget.
Health & Human Services	NA	Departments merged. Increase between both departments is 0.03%.
Land Use Services	4.77%	No significant changes.
Library	5.08%	No significant changes.
Medical Examiner	0%	The medical examiner is a contracted service with Brown County.
Museum	103.41	Increase is from the addition of two positions (Manager and Asst Manager). Museum will be a division under the Library in 2020.
Register of Deeds	-1.01%	The Register of Deeds collects more in revenues than their expenditures.
Sheriff	2.40%	No significant changes.
Soil/Water Conservation	4.30%	No significant changes.
Technology Services	-3.74%	No significant changes.
Transportation	NA	First year tracked as separate department.
UW Extension	2.16%	No significant changes.
Veteran Services	1.33%	No significant changes.

### **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 conservatively and estimated to be up in 2020 as compared to 2019. 2020 was budgeted at \$840,000.

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 \$3,750,000 in 2019 and the actual revenues exceeded budget by \$365,299. This amount per County Board Resolution will be used to offset the tax levy in 2020. \$3,750,000 was budgeted for 2020 sales tax collections.

#### Debt Service

The debt service tax levy for the 2020 budget is \$2,380,545 (not including related professional services).

#### Salary Changes

Salary, wages and fringe benefits make up approximately 41.1% of the total budget, and 44.4% of the budget excluding capital projects. Fringe benefits (FICA, retirement, workers comp, and life insurance,

medical and dental) represents approximately 35.4% of the total salary, wages and fringe benefit numbers.

For 2020, the County will be in the fifth 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 2020. The County's share for general employees and elected officials went from 6.55% to 6.75% and protective employees with Social Security went from 10.55% to 11.65%.

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 6.75% for general employees and elected employees in 2020. This county share of the retirement contribution for general and elected employees amounts to approximately \$1,090,000. The county portion of Wisconsin Retirement Systems contributions for the Public Safety employees (Sheriff and Emergency Services) is budgeted at approximately \$620,000 for 2020.

#### Medical Benefits

Door County medical rates will increase in 2020 while the dental rates will not change. Medical Benefits did change to help balance the overall increase. 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 of 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. (Note the employee contribution may be adjusted based on participation in the County GO365 program).

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)	\$24,480 / \$9,792
Employee 30-39 hrs/wk (Family / Individual)	\$20,160 / \$8,064
Employee 24-29 hrs/wk (Family / Individual)	\$15,840 / \$6,336
Full Time Public Safety (Family / Individual)	\$25,114 / \$10,045
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 2020 budget for Workers Compensation is \$1,074,354 which is a 29.5% change from 2019. This expense increase is due to the fact that we are transferring \$470,000 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 -0.75% decrease. Revenues for 2020 are up with more State aid (other county road construction expenditures are under Capital Projects below).

Capital Projects

Capital Projects fund expenditures decreased in total by 9.56% from 2019 budget. While the expenditures are down, it is important to note that the tax levy related to Capital Project increased 2.59%. The 2020-2024 CIP (Capital Improvement Program) was adopted by the County Board. The tax levy portion for 2020 includes the following projects:

Airport:	\$362,500	N/S runway and maintenance building
Highway:	\$3,649,047	for 17.15 miles of road construction
Facilities & Parks:	\$90,000	for John Miles Gate, 56 N 4 <sup>th</sup> roof and improvements
Sheriff:	\$491,129	LED lighting project at JC and Government Center
Tech Services:	\$154,000	for tech upgrades, cold storage & jail door upgrade
	\$4,746,676	for Cty Board Room and WIFI upgrades

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***2020 Budget***

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## Door County 2020 Adopted Budget with Comparison Years

Department	2018 Adopted				2019 Adopted				2020 Adopted			
	Revenues	Expenditure	Tax Levy	Per Cent Change Tax Levy 2017/2018	Revenues	Expenditure	Tax Levy	Per Cent Change Tax Levy 2018/2019	Revenues	Expenditure	Tax Levy	Per Cent Change Tax Levy 2019/2020
<b>General Fund</b>												
General Administration	4,413,348	2,786,650	(1,626,698)	15.99%	4,970,703	4,216,305	(754,398)	53.62%	5,010,589	3,821,428	(1,189,161)	-57.63%
Additional Positions												N/A
-- Sales Tax Reserve Applied	544,090	-	(544,090)	-30.14%	512,457	-	(512,457)	5.81%	365,299		(365,299)	28.72%
-- Other Reserves Applied	-	-	-	N/A	1,075,000	-	(1,075,000)	N/A	688,854		(688,854)	N/A
-- Workers Comp. Applied	100,000	-	(100,000)	N/A	200,000	-	(200,000)	N/A	470,000		(470,000)	-135.00%
-- Fund Balance Applied	1,000,000	-	(1,000,000)	N/A	300,000	-	(300,000)	N/A	922,538		(922,538)	-207.51%
Administrator	-	262,572	262,572	9.74%	-	271,044	271,044	3.23%	-	273,728	273,728	0.99%
Airport	-	-	-	N/A	348,551	543,140	194,589	N/A	202,506	370,956	168,450	-13.43%
Airport & Parks	383,303	1,165,571	782,268	36.47%	-	-	-	N/A	-	-	-	N/A
Child Support	501,680	577,228	75,548	51.13%	480,051	559,991	79,940	5.81%	537,910	580,172	42,262	-47.13%
Clerk of Court/Circuit Court	461,608	890,389	428,781	0.65%	451,300	903,456	452,156	5.45%	460,257	982,119	521,862	15.42%
Corporation Counsel	7,500	383,257	375,757	0.77%	7,500	394,886	387,386	3.09%	7,500	411,204	403,704	4.21%
County Board	-	118,177	118,177	-43.55%	-	136,194	136,194	15.25%	-	134,351	134,351	-1.35%
County Clerk	48,525	233,980	185,455	10.12%	40,725	219,552	178,827	-3.57%	40,025	257,897	217,872	21.83%
County Treasurer	592,250	183,859	(408,391)	11.89%	519,200	188,323	(330,877)	18.98%	541,700	210,172	(331,528)	-0.20%
District Attorney	69,250	347,650	278,400	-7.84%	55,550	356,947	301,397	8.26%	57,100	401,902	344,802	14.40%
Emergency Management & Communications	-	-	-	N/A	199,398	962,549	763,151	N/A	206,308	1,154,007	947,699	24.18%
Facilities & Parks	95,800	1,895,591	1,799,791	-6.61%	218,711	2,745,150	2,526,439	40.37%	397,276	3,129,116	2,731,840	8.13%
Finance	-	542,973	542,973	2.77%	-	594,821	594,821	9.55%	-	595,648	595,648	0.14%
Human Resources	2,000	343,489	341,489	2.60%	2,000	348,010	346,010	1.32%	-	380,353	380,353	9.93%
Land Use Services	422,353	1,410,768	988,415	N/A	401,736	1,362,340	960,604	N/A	439,057	1,445,441	1,006,384	4.77%
Library	115,911	1,630,626	1,514,715	0.33%	136,811	1,641,576	1,504,765	-0.66%	127,543	1,708,688	1,581,145	5.08%
Medical Examiner	-	119,191	119,191	11.51%	-	106,827	106,827	-10.37%	-	106,827	106,827	0.00%
Museum	-	98,989	98,989	106.51%	-	100,189	100,189	1.21%	-	203,798	203,798	103.41%
Public Health	281,792	954,493	672,701	3.07%	271,954	845,974	574,020	-14.67%	-	-	-	N/A
Real Property Listing	-	-	-	-100.00%	-	-	-	N/A	-	-	-	N/A
Register of Deeds	380,000	274,626	(105,374)	-14.13%	397,588	278,258	(119,330)	-13.24%	391,100	270,566	(120,534)	-1.01%
Sanitarian	-	-	-	-100.00%	-	-	-	N/A	-	-	-	N/A
Sheriff	964,952	8,445,548	7,480,596	1.10%	953,549	7,753,799	6,800,250	-9.09%	1,181,489	8,145,182	6,963,693	2.40%
Soil/Water Conservation	704,659	1,158,831	454,172	8.81%	822,790	1,277,110	454,320	0.03%	948,384	1,422,225	473,841	4.30%
Technology Services	101,870	1,467,803	1,365,933	-5.77%	105,868	1,690,977	1,585,109	16.05%	105,766	1,631,670	1,525,904	-3.74%
Transportation									616,072	809,012	192,940	N/A
UW Extension	-	262,718	262,718	3.09%	-	238,923	238,923	-9.06%	-	244,077	244,077	2.16%
Veterans' Services	11,000	174,552	163,552	7.49%	11,000	177,688	166,688	1.92%	11,000	179,913	168,913	1.33%
<b>Total General Fund</b>	<b>11,201,891</b>	<b>25,729,531</b>	<b>14,527,640</b>	<b>2.56%</b>	<b>12,482,442</b>	<b>27,914,029</b>	<b>15,431,587</b>	<b>6.22%</b>	<b>13,728,273</b>	<b>28,870,452</b>	<b>15,142,179</b>	<b>-1.88%</b>

## Door County 2020 Adopted Budget with Comparison Years

Department	2018 Adopted			Per Cent Change Tax Levy 2017/2018	2019 Adopted			Per Cent Change Tax Levy 2018/2019	2020 Adopted			Per Cent Change Tax Levy 2019/2020	
	Revenues	Expenditure	Tax Levy		Revenues	Expenditure	Tax Levy		Revenues	Expenditure	Tax Levy		
<b>Special Revenue Fund</b>													
Human Services	6,019,114	9,110,635	3,091,521	4.26%	6,057,044	9,110,599	3,053,555	-1.23%				-	N/A
Health & Human Services									7,733,249	11,459,757	3,726,508		N/A
County Roads & Bridges	6,712,526	7,257,726	545,200	2.67%	4,713,971	5,171,635	457,664	-16.06%	5,067,272	5,521,513	454,241		-0.75%
Jail Assessment	21,950	21,950	-	0.00%	21,000	21,000	-	0.00%	21,000	21,000	-		0.00%
Library State Program	3,030	3,030	-	0.00%	3,030	3,030	-	0.00%	3,030	3,030	-		0.00%
Recycling/Landfill	194,000	276,430	82,430	0.00%	158,584	241,014	82,430	0.00%	118,390	200,820	82,430		0.00%
Revolving Loan	118,009	118,009	-	0.00%	156,510	156,510	-	0.00%	10,500	10,500	-		0.00%
Sr. Resource Center/ADRC	1,517,763	2,044,727	526,964	-13.30%	1,554,288	2,178,806	624,518	18.51%	938,620	1,451,561	512,941		-17.87%
<b>Total Spec. Revenue Fund</b>	<b>14,586,392</b>	<b>18,832,507</b>	<b>4,246,115</b>	<b>1.42%</b>	<b>12,664,427</b>	<b>16,882,594</b>	<b>4,218,167</b>	<b>-0.66%</b>	<b>13,892,061</b>	<b>18,668,181</b>	<b>4,776,120</b>		<b>13.23%</b>
<b>Debt Service</b>													
Debt Service '05 Refunding	-	-	-	N/A	-	-	-	N/A	-	-	-		N/A
Debt Service '15 Refunding	-	2,009,350	2,009,350	99.81%	-	2,027,300	2,027,300	0.89%	-	2,029,100	2,029,100		0.09%
Debt Service '17 New Debt	-	356,195	356,195	N/A	-	354,245	354,245	-0.55%	-	352,245	352,245		-0.56%
<b>Total Debt Service</b>	<b>-</b>	<b>2,365,545</b>	<b>2,365,545</b>	<b>12.13%</b>	<b>-</b>	<b>2,381,545</b>	<b>2,381,545</b>	<b>0.68%</b>	<b>-</b>	<b>2,381,345</b>	<b>2,381,345</b>		<b>-0.01%</b>
<b>Internal Service Fund</b>													
Highway Department	12,637,814	12,637,814	-	0.00%	10,539,696	10,539,696	-	0.00%	11,465,228	11,465,228	-		0.00%
Medical/Dental Insurance	6,666,848	6,666,848	-	0.00%	6,723,195	6,723,195	-	0.00%	7,519,207	7,519,207	-		0.00%
Workers Compensation	746,880	746,880	-	0.00%	829,619	829,619	-	0.00%	1,074,354	1,074,354	-		0.00%
<b>Total Internal Service Fund</b>	<b>20,051,542</b>	<b>20,051,542</b>	<b>-</b>	<b>0.00%</b>	<b>18,092,510</b>	<b>18,092,510</b>	<b>-</b>	<b>0.00%</b>	<b>20,058,789</b>	<b>20,058,789</b>	<b>-</b>		<b>0.00%</b>
<b>Agency Fund</b>													
Dog Licenses	6,425	6,425	-	0.00%	6,200	6,200	-	0.00%	6,400	6,400	-		0.00%
Inmate Trust Account	118,800	118,800	-	0.00%	137,800	137,800	-	0.00%	147,050	147,050	-		0.00%
<b>Total Agency Fund</b>	<b>125,225</b>	<b>125,225</b>	<b>-</b>	<b>0.00%</b>	<b>144,000</b>	<b>144,000</b>	<b>-</b>	<b>0.00%</b>	<b>153,450</b>	<b>153,450</b>	<b>-</b>		<b>0.00%</b>
<b>Capital Projects Fund</b>													
Capital Projects	707,442	5,166,342	4,458,900	5.95%	2,183,700	6,810,480	4,626,780	3.77%	1,412,479	6,159,155	4,746,676		2.59%
Cap. Projects-2017 Borrowing	-	-	-	N/A	-	-	-	N/A	-	-	-		N/A
<b>Total Capital Projects Fund</b>	<b>707,442</b>	<b>5,166,342</b>	<b>4,458,900</b>	<b>6.41%</b>	<b>2,183,700</b>	<b>6,810,480</b>	<b>4,626,780</b>	<b>3.77%</b>	<b>1,412,479</b>	<b>6,159,155</b>	<b>4,746,676</b>		<b>2.59%</b>
<b>Total w/o Ambulance/Brdg. Aid</b>	<b>46,672,492</b>	<b>72,270,692</b>	<b>25,598,200</b>	<b>3.84%</b>	<b>45,567,079</b>	<b>72,225,158</b>	<b>26,658,079</b>	<b>4.14%</b>	<b>49,245,052</b>	<b>76,291,372</b>	<b>27,046,320</b>		<b>1.46%</b>
<b>Outside Cap</b>													
Ambulance	1,504,300	4,835,929	3,331,629	7.68%	1,506,755	4,594,460	3,087,705	-7.32%	1,562,600	4,817,700	3,255,100		5.42%
Bridge Aid	-	25,000	25,000	0.00%	-	25,000	25,000	0.00%	-	25,000	25,000		0.00%
<b>Total Outside Cap</b>	<b>1,504,300</b>	<b>4,860,929</b>	<b>3,356,629</b>	<b>7.62%</b>	<b>1,506,755</b>	<b>4,619,460</b>	<b>3,112,705</b>	<b>-7.27%</b>	<b>1,562,600</b>	<b>4,842,700</b>	<b>3,280,100</b>		<b>5.38%</b>
<b>TOTAL</b>	<b>48,176,792</b>	<b>77,131,621</b>	<b>28,954,829</b>	<b>4.26%</b>	<b>47,073,834</b>	<b>76,844,618</b>	<b>29,770,784</b>	<b>2.82%</b>	<b>50,807,652</b>	<b>81,134,072</b>	<b>30,326,420</b>		<b>1.87%</b>
		<b>Total</b>	<b>Rate/\$1,000</b>	<b>Incr Eq Val</b>		<b>Total</b>	<b>Rate/\$1,000</b>	<b>Incr Eq Val</b>		<b>Total</b>	<b>Rate/\$1,000</b>	<b>Incr Eq Val</b>	
	E.V.(TIDOUT)	7,018,124,500	\$ 4.125721765	0.73%	E.V.(TIDOUT)	7,116,186,700	\$ 4.183530486	1.40%	E.V.(TIDOUT)	7,415,836,800	\$ 4.089413079	4.21%	
	Increase in Tax Rate from 2017		3.51%		Increase in Tax Rate from 2018		1.40%		Increase in Tax Rate from 2019		-2.25%		

Notice of Public Hearing  
Door County 2020 Budget

Residents and taxpayers take notice that the Door County Board of Supervisors has arranged for a public hearing on the Proposed 2020 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 12, 2019 and on Wednesday, November 13, 2019, 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>2019 Adopted</u> <u>Budget</u>	<u>2020 Proposed</u> <u>Budget</u>	<u>% Change</u>		<u>2019 Adopted</u> <u>Budget</u>	<u>2020 Proposed</u> <u>Budget</u>	<u>% Change</u>
<u>Revenues</u>				<u>Expenditures</u>			
Property Tax	\$18,519,292	\$18,398,256	-0.65%	General Government	\$11,597,685	\$12,440,057	7.26%
Other Taxes	\$3,762,120	\$3,775,120	0.35%	Public Safety	\$13,310,808	\$14,116,889	6.06%
Intergovernmental Revenues	\$2,784,398	\$3,542,198	27.22%	Public Works	\$543,140	\$370,956	-31.70%
Licenses and Permits	\$213,201	\$217,000	1.78%	Health and Human Services	\$1,583,653	\$760,085	-52.00%
Fines, Forfeitures and Penalties	\$122,100	\$116,500	-4.59%	Culture, Recreation and Education	\$2,833,753	\$3,133,476	10.58%
Public Charges for Service	\$2,633,521	\$2,837,812	7.76%	Conservation and Development	\$2,639,450	\$2,867,666	8.65%
Miscellaneous Revenues	\$1,594,876	\$1,667,545	4.56%	Total General Fund Expenditures	\$32,508,489	\$33,689,129	3.63%
Other Financing Sources	\$2,878,981	\$3,134,698	8.88%				
Total General Fund Revenues	\$32,508,489	\$33,689,129	3.63%				

	<u>Unassigned</u> <u>Fund Balance</u>	<u>2019 Estimated</u> <u>Revenues</u>	<u>2020</u> <u>Proposed</u> <u>Revenues</u>	<u>% Change</u> <u>Revenue</u>	<u>2019</u> <u>Estimated</u> <u>Expenditures</u>	<u>2020</u> <u>Proposed</u> <u>Expenditures</u>	<u>% Change</u> <u>Expenditure</u>	<u>Estimated</u> <u>Unassigned</u> <u>Fund Balance</u> <u>Dec. 31, 2020</u>
	<u>Jan. 1, 2019</u>							
All Governmental and Proprietary Funds Combined	\$16,996,928	\$30,789,703	\$33,689,129	9.42%	\$31,615,794	\$33,689,129	6.56%	\$16,170,837
General Fund	\$0	\$2,381,545	\$2,381,345	-0.01%	\$2,381,545	\$2,381,345	-0.01%	\$0
Debt Service Fund	\$0	\$16,972,090	\$18,552,170	9.31%	\$18,240,075	\$18,552,170	1.71%	(\$1,267,985)
Special Revenue Funds	\$8,458,080	\$18,424,658	\$20,058,789	8.87%	\$17,805,705	\$20,058,789	12.65%	\$9,077,033
Internal Service Funds	\$0	\$5,726,005	\$6,159,155	7.56%	\$4,705,426	\$6,159,155	30.89%	\$1,020,579
Capital Projects Funds	\$25,455,008	\$74,294,001	\$80,840,588	8.81%	\$74,748,545	\$80,840,588	8.15%	\$25,000,464
Total								

	<u>2019 Property</u> <u>Tax</u> <u>Contribution</u>	<u>2020 Proposed</u> <u>Property Tax</u> <u>Contribution</u>	<u>% Change</u> <u>Tax Levy</u>
Property Tax Contributions by Fund			
General Fund	\$18,519,292	\$18,398,256	-0.65%
Debt Service Fund	\$2,381,545	\$2,381,345	-0.01%
Special Revenue Funds	\$4,243,167	\$4,801,120	13.15%
Internal Service Funds	\$0	\$0	0.00%
Capital Projects Funds	\$4,626,780	\$4,746,676	2.59%
Total	\$29,770,784	\$30,327,397	1.87%

## Door County Apportionment 2019 Taxes, Collected in 2020 and Used for 2020 Budget

Municipality	2019 Equalized Value for County Taxes (TIDOUT)	2019 Ratio for County Bridge Aids (Towns & Villages Only)	Wisconsin Department of Administration (DOA)Charitable and Penal 1,788.00	County Taxes					Total County Taxes/Credit (e+f+g+h)	Total Taxes (d+i)
				County Bridge Aid 25,000.00	Countywide Emergency Services 3,255,100.00	All Other County Taxes 30,796,320.00	County Sales Tax Credit (3,750,000.00)			
Town of Bailey Harbor	0.068277514	0.077212688	122.08	1,930.32	222,250.14	2,102,696.17	(256,040.68)	2,070,835.95	2,070,958.03	
Town of Brussels	0.012006791	0.013578066	21.47	339.45	39,083.31	369,764.98	(45,025.47)	364,162.27	364,183.74	
Town of Clay Banks	0.009293934	0.010510190	16.62	262.75	30,252.68	286,218.97	(34,852.25)	281,882.15	281,898.77	
Town of Egg Harbor	0.077016730	0.087095566	137.71	2,177.39	250,697.16	2,371,831.86	(288,812.74)	2,335,893.67	2,336,031.38	
Town of Forestville	0.011505593	0.013011279	20.57	325.28	37,451.86	354,329.92	(43,145.97)	348,961.09	348,981.66	
Town of Gardner	0.033983407	0.038430664	60.76	960.77	110,619.39	1,046,563.88	(127,437.78)	1,030,706.26	1,030,767.02	
Town of Gibraltar	0.102760231	0.116208004	183.74	2,905.20	334,494.83	3,164,636.96	(385,350.87)	3,116,686.12	3,116,869.86	
Town of Jacksonport	0.039193945	0.044323082	70.08	1,108.08	127,580.21	1,207,029.27	(146,977.29)	1,188,740.27	1,188,810.35	
Town of Liberty Grove	0.129933563	0.146937389	232.32	3,673.43	422,946.74	4,001,475.58	(487,250.86)	3,940,844.89	3,941,077.21	
Town of Nasewaupsee	0.052598649	0.059482000	94.05	1,487.05	171,213.86	1,619,844.83	(197,244.93)	1,595,300.81	1,595,394.86	
Town of Sevastopol	0.101551372	0.114840947	181.57	2,871.02	330,559.87	3,127,408.55	(380,817.65)	3,080,021.79	3,080,203.36	
Town of Sturgeon Bay	0.024452992	0.027653046	43.72	691.33	79,596.93	753,062.17	(91,698.72)	741,651.71	741,695.43	
Town of Union	0.020724216	0.023436302	37.05	585.91	67,459.40	638,229.59	(77,715.81)	628,559.09	628,596.14	
Town of Washington	0.039178235	0.044305316	70.05	1,107.63	127,529.07	1,206,545.46	(146,918.38)	1,188,263.78	1,188,333.83	
Village of Egg Harbor	0.051901358	0.058693457	92.80	1,467.34	168,944.11	1,598,370.83	(194,630.09)	1,574,152.19	1,574,244.99	
Village of Ephraim	0.050270133	0.056848761	89.88	1,421.22	163,634.31	1,548,135.10	(188,513.00)	1,524,677.63	1,524,767.51	
Village of Forestville	0.003128116	0.003537479	5.59	88.44	10,182.33	96,334.46	(11,730.44)	94,874.79	94,880.38	
Village of Sister Bay	0.056501648	0.063895764	101.02	1,597.39	183,918.51	1,740,042.83	(211,881.18)	1,713,677.55	1,713,778.57	
City of Sturgeon Bay	0.115721573	-	206.92	-	376,685.29	3,563,798.59	(433,955.89)	3,506,527.99	3,506,734.91	
<b>TOTAL</b>	<b>1.000000000</b>	<b>1.000000000</b>	<b>1,788.00</b>	<b>25,000.00</b>	<b>3,255,100.00</b>	<b>30,796,320.00</b>	<b>(3,750,000.00)</b>	<b>30,326,420.00</b>	<b>30,328,208.00</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**  
**2019 Taxes, Collected in 2020 and Used for 2020 Budget, with Comparison Year**

<u>Municipality</u>	<u>2019 Taxes - Bridge Aid Apportionment Percentage</u>	<u>2019 Taxes - County Apportionment Percentage</u>	<u>2018 Taxes - Bridge Aid Apportionment Percentage</u>	<u>2018 Taxes - County Apportionment Percentage</u>	<u>2019 County Tax Levy (2020 Budget)</u>	<u>2018 County Tax Levy (2019 Budget)</u>	<u>% County Tax Levy Increase/ Decrease, 2019 from 2018</u>
Town of Bailey Harbor	0.077212688	0.068277514	0.079057484	0.070126547	2,070,835.95	2,087,945.56	-0.82%
Town of Brussels	0.013578066	0.012006791	0.013778301	0.012221799	364,162.27	363,891.45	0.07%
Town of Clay Banks	0.010510190	0.009293934	0.011110219	0.009855124	281,882.15	293,426.15	-3.93%
Town of Egg Harbor	0.087095566	0.077016730	0.082085895	0.072812845	2,335,893.67	2,167,927.31	7.75%
Town of Forestville	0.013011279	0.011505593	0.013220579	0.011727081	348,961.09	349,161.74	-0.06%
Town of Gardner	0.038430664	0.033983407	0.038165116	0.033853693	1,030,706.26	1,007,958.77	2.26%
Town of Gibraltar	0.116208004	0.102760231	0.119508966	0.106008320	3,116,686.12	3,156,288.31	-1.25%
Town of Jacksonport	0.044323082	0.039193945	0.043925927	0.038963719	1,188,740.27	1,160,104.52	2.47%
Town of Liberty Grove	0.146937389	0.129933563	0.147905722	0.131197162	3,940,844.89	3,906,260.08	0.89%
Town of Nasewaupee	0.059482000	0.052598649	0.060057844	0.053273251	1,595,300.81	1,586,156.06	0.58%
Town of Sevastopol	0.114840947	0.101551372	0.113351817	0.100546730	3,080,021.79	2,993,675.11	2.88%
Town of Sturgeon Bay	0.027653046	0.024452992	0.028502566	0.025282698	741,651.71	752,766.23	-1.48%
Town of Union	0.023436302	0.020724216	0.024570473	0.021794805	628,559.09	648,917.82	-3.14%
Town of Washington	0.044305316	0.039178235	0.043710253	0.038772409	1,188,263.78	1,154,408.47	2.93%
Village of Egg Harbor	0.058693457	0.051901358	0.057297180	0.050824453	1,574,152.19	1,513,245.63	4.02%
Village of Ephraim	0.056848761	0.050270133	0.055750277	0.049452300	1,524,677.63	1,472,391.19	3.55%
Village of Forestville	0.003537479	0.003128116	0.003602893	0.003195883	94,874.79	95,154.11	-0.29%
Village of Sister Bay	0.063895764	0.056501648	0.064398488	0.057123543	1,713,677.55	1,700,794.53	0.76%
City of Sturgeon Bay	-	0.115721573	-	0.112967638	3,506,527.99	3,360,310.96	4.35%
Totals	1.000000000	1.000000000	1.000000000	1.000000000	30,326,420.00	29,770,784.00	1.87%

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

Municipality	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	2018 Taxes, Collected in 2019	2019 Taxes, Collected in 2020	% Increase 2018 Over 2017
Town of Bailey Harbor	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	2,088,139.19	2,070,958.03	-0.82%
Town of Brussels	276,399.19	281,319.62	292,018.41	318,183.08	333,370.33	354,619.98	356,787.67	363,925.20	364,183.74	0.07%
Town of Clay Banks	250,729.36	243,442.45	258,653.16	275,392.84	281,708.35	285,031.19	289,992.51	293,453.36	281,898.77	-3.94%
Town of Egg Harbor	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	2,168,128.36	2,336,031.38	7.74%
Town of Forestville	301,411.08	305,534.80	312,443.67	349,603.42	362,148.80	346,134.28	345,238.92	349,194.12	348,981.66	-0.06%
Town of Gardner	835,965.91	839,155.46	824,343.71	849,731.20	881,570.19	921,628.68	951,945.79	1,008,052.25	1,030,767.02	2.25%
Town of Gibraltar	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	3,156,581.02	3,116,869.86	-1.26%
Town of Jacksonport	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	1,160,212.11	1,188,810.35	2.46%
Town of Liberty Grove	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	3,906,622.33	3,941,077.21	0.88%
Town of Nasewaupee	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	1,586,303.16	1,595,394.86	0.57%
Town of Sevastopol	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	2,993,952.74	3,080,203.36	2.88%
Town of Sturgeon Bay	703,580.79	667,274.66	694,059.81	734,435.04	744,071.74	750,221.52	763,501.06	752,836.04	741,695.43	-1.48%
Town of Union	497,992.36	500,613.14	510,293.14	557,457.21	600,349.67	616,380.64	637,864.75	648,978.00	628,596.14	-3.14%
Town of Washington	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	1,154,515.53	1,188,333.83	2.93%
Village of Egg Harbor	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	1,513,385.97	1,574,244.99	4.02%
Village of Ephraim	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	1,472,527.74	1,524,767.51	3.55%
Village of Forestville	77,900.92	72,516.35	73,403.74	82,632.71	83,867.51	88,819.67	90,375.33	95,162.93	94,880.38	-0.30%
Village of Sister Bay	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	1,700,952.26	1,713,778.57	0.75%
City of Sturgeon Bay	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	3,360,622.89	3,506,734.91	4.35%
<b>TOTAL</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>29,773,545.20</b>	<b>30,328,208.00</b>	<b>1.86%</b>

#### Recap Tax Total Apportionment

Tax Levy Adopted	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	30,408,079.00	30,796,320.00
County Bridge Aid	10,000.00	20,000.00	25,000.00	24,038.00	26,000.00	25,000.00	25,000.00	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	3,087,705.00	3,255,100.00
County Sales Tax Credit	(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)	(3,750,000.00)	(3,750,000.00)
State Forest Tax	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	261.00	99.00	-	99.00	-	99.00	-	2,761.20	1,788.00
County Chargebacks	-	-	-	-	-	-	-	-	-
<b>TOTAL</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>29,773,545.20</b>	<b>30,328,208.00</b>

DATE 08/09/2019

EQNNC802WI

## NET NEW CONSTRUCTION 2019

COMUN CODE	MUNICIPALITY	2018 EQUALIZED VALUE	2019 NET NEW CONSTRUCTION	PERCENT
15002	TOWN OF BAILEYS HARBOR	499,033,600	6,065,700	1.22%
15004	TOWN OF BRUSSELS	86,972,600	864,300	0.99%
15006	TOWN OF CLAY BANKS	70,130,900	211,600	0.30%
15008	TOWN OF EGG HARBOR	518,149,800	11,575,900	2.23%
15010	TOWN OF FORESTVILLE	83,452,100	1,165,200	1.40%
15012	TOWN OF GARDNER	240,909,200	4,785,500	1.99%
15014	TOWN OF GIBRALTAR	754,375,000	8,907,500	1.18%
15016	TOWN OF JACKSONPORT	277,273,100	3,175,100	1.15%
15018	TOWN OF LIBERTY GROVE	933,623,500	5,459,800	0.58%
15020	TOWN OF NASEWAUPEE	379,102,400	6,111,100	1.61%
15022	TOWN OF SEVASTOPOL	715,509,300	10,280,400	1.44%
15024	TOWN OF STURGEON BAY	179,916,400	1,349,100	0.75%
15026	TOWN OF UNION	155,095,900	2,476,300	1.60%
15028	TOWN OF WASHINGTON	275,911,700	2,259,700	0.82%
15118	VILLAGE OF EGG HARBOR	361,676,300	3,519,900	0.97%
15121	VILLAGE OF EPHRAIM	351,911,800	963,200	0.27%
15127	VILLAGE OF FORESTVILLE	22,742,500	341,600	1.50%
15181	VILLAGE OF SISTER BAY	418,118,700	4,967,000	1.19%
15281	CITY OF STURGEON BAY	896,273,200	8,958,600	1.00%
15999	COUNTY OF DOOR	7,220,178,000	83,437,500	1.16%

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

TID303WI

Report Used for Apportionment of County Levy

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**DOOR County**

## 2019 County Apportionment

<b>District</b>	<b>Equalized Value Reduced by TID Value Increment</b>	<b>% to Total</b>
Baileys Harbor	506,334,900	.068277514
Brussels	89,040,400	.012006791
Clay Banks	68,922,300	.009293934
Egg Harbor	571,143,500	.077016730
Forestville	85,323,600	.011505593
Gardner	252,015,400	.033983407
Gibraltar	762,053,100	.102760231
Jacksonport	290,655,900	.039193945
Liberty Grove	963,566,100	.129933563
Nasewaupsee	390,063,000	.052598649
Sevastopol	753,088,400	.101551372
Sturgeon Bay	181,339,400	.024452992
Union	153,687,400	.020724216
Washington	290,539,400	.039178235
<b>Town Total</b>	<b>5,357,772,800</b>	<b>.722477172</b>
Egg Harbor	384,892,000	.051901358
Ephraim	372,795,100	.050270133
Forestville	23,197,600	.003128116
Sister Bay	419,007,000	.056501648
<b>Village Total</b>	<b>1,199,891,700</b>	<b>.161801255</b>
Sturgeon Bay	858,172,300	.115721573
<b>City Total</b>	<b>858,172,300</b>	<b>.115721573</b>
<b>County Total</b>	<b>7,415,836,800</b>	<b>1.000000000</b>

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**DOOR County**

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## 2019 County Apportionment

District	TID Value Increments			Current Value	Increment
	TID #	YEAR	Base Value		
V . Sister Bay	001	2008	44,718,300	61,326,100	16,607,800
V . Sister Bay	002	2018	9,649,500	10,004,700	355,200
C . Sturgeon Bay	001	1991	9,634,200	44,534,700	34,900,500
C . Sturgeon Bay	002	1994	16,123,000	73,143,200	57,020,200
C . Sturgeon Bay	003	2008	916,900	2,980,700	2,063,800
C . Sturgeon Bay	004	2013	415,900	5,989,000	5,573,100

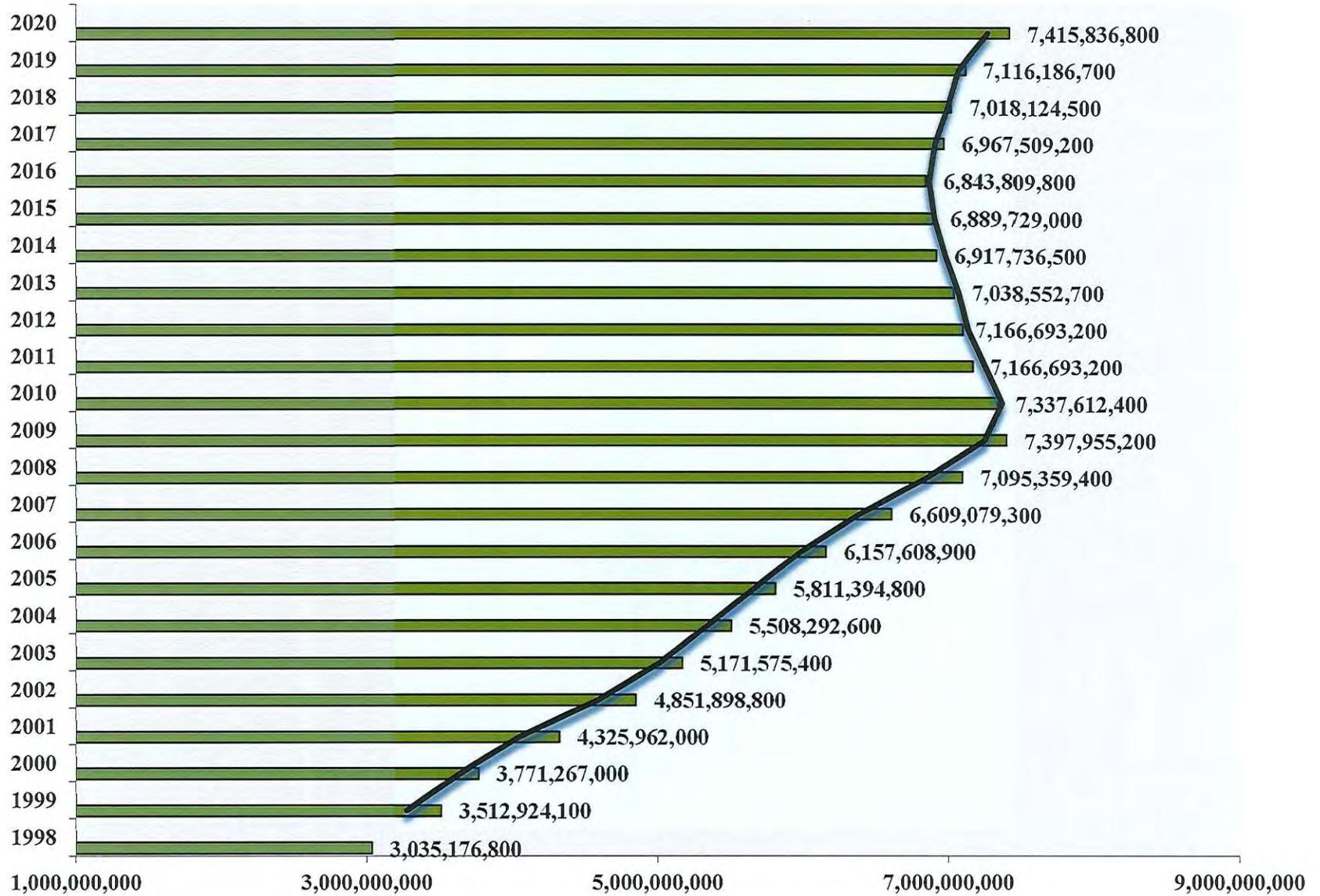
## Door County Tax Rate Used for 2020 Budget, with Comparison Years

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
2019	7,116,186,700	2.13%	29,770,784	4.1835	2.96%	5.15%	25,000	0.00351
2020	7,415,836,800	5.67%	30,326,420	4.0894	-2.25%	1.87%	25,000	0.00337

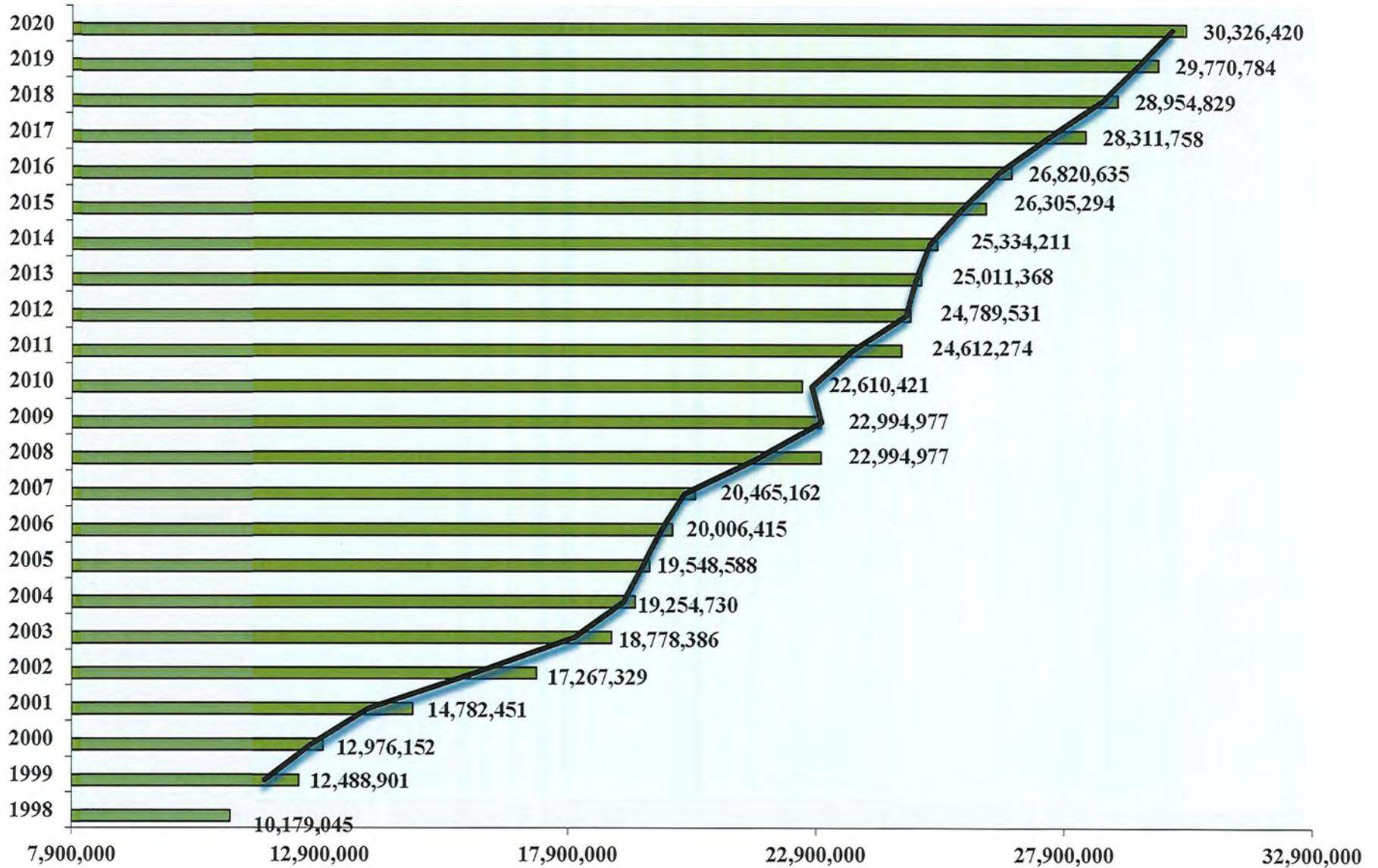
Rate less Debt Portion:

3.7683

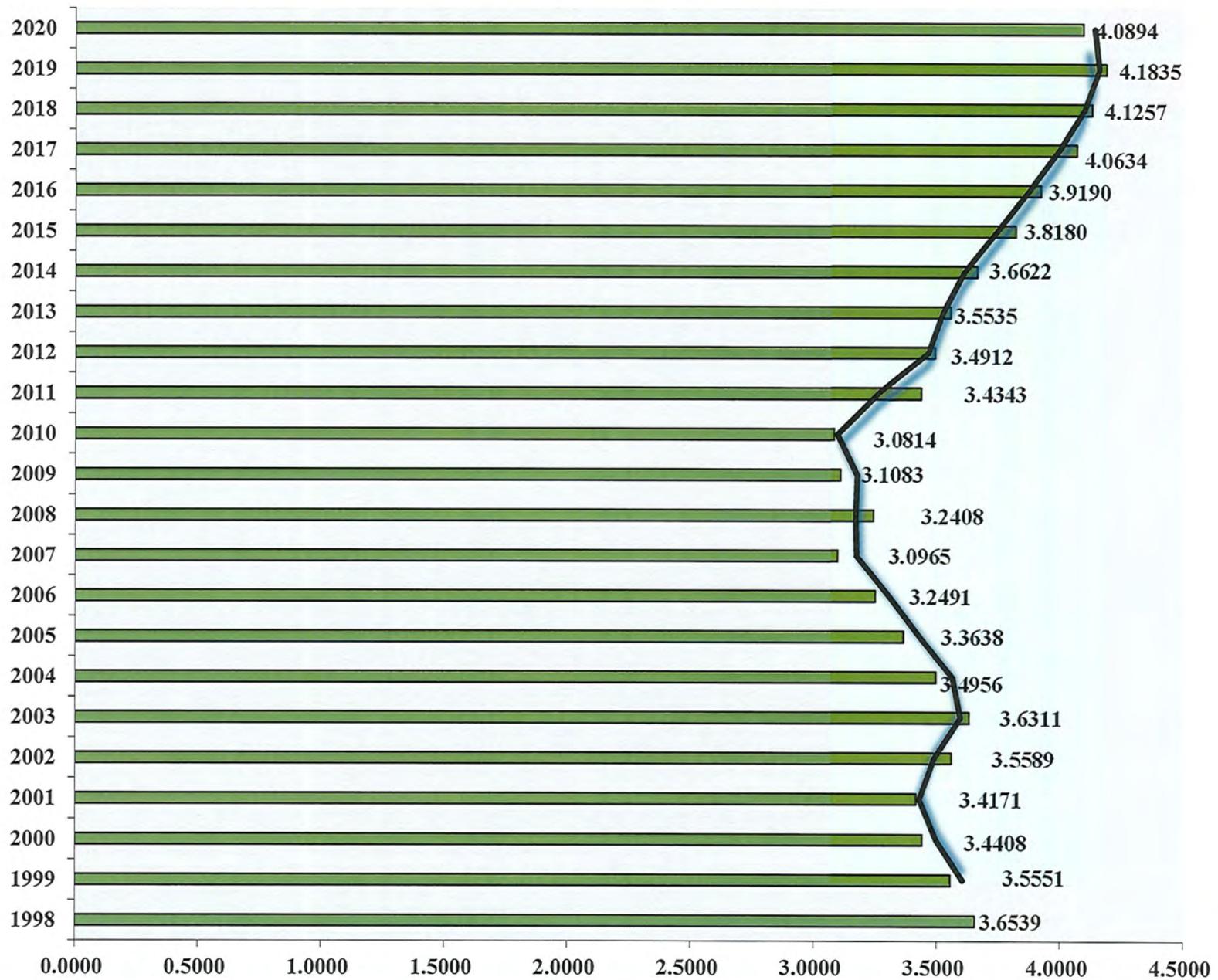
### Door County Equalized Value 1998-2020



## Door County Tax Levy 1998-2020



# Door County Tax Rate 1998-2020

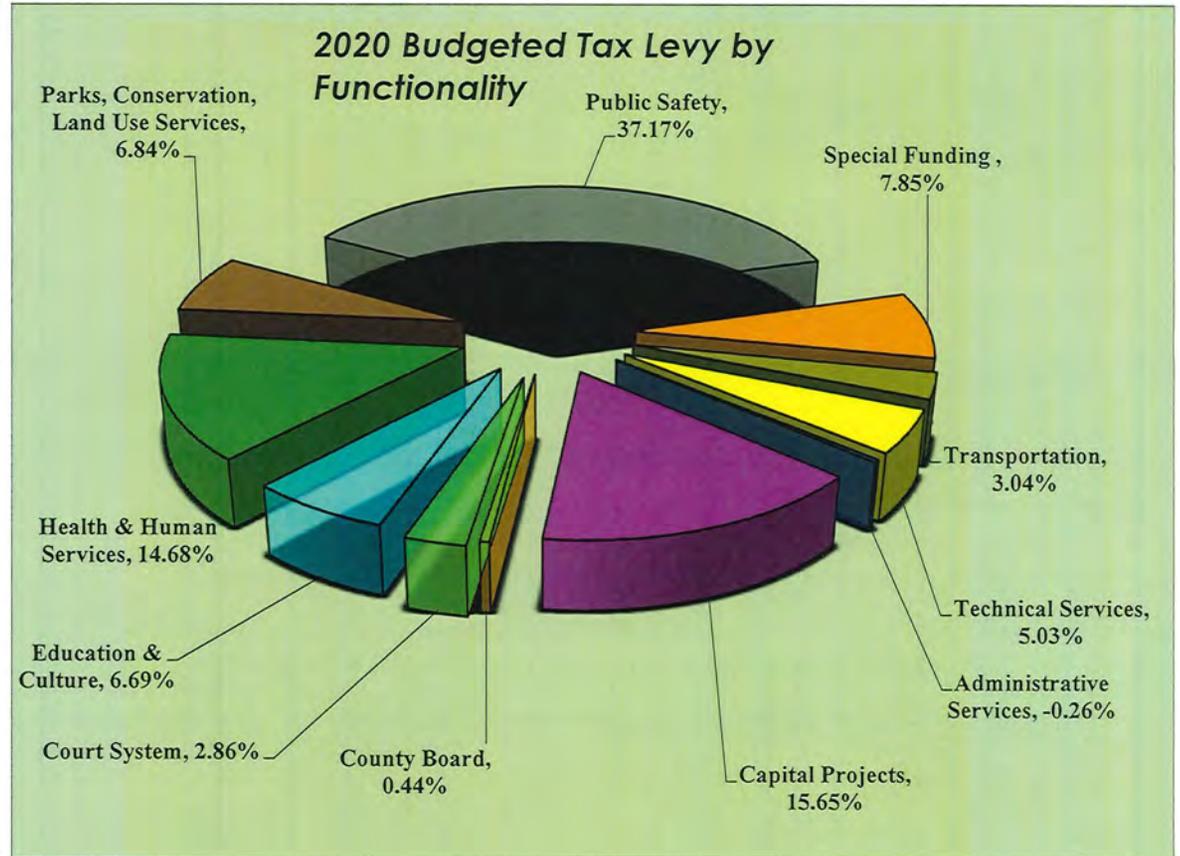


# 2020 Budget - Tax Levy by Functionality

<u>Department Name</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Tax Levy</u>	<u>Tax Levy %</u>
General Administration	7,457,280	3,821,428	(3,635,852)	
Corporation Counsel	7,500	411,204	403,704	
County Administrator	-	273,728	273,728	
County Clerk	40,025	257,897	217,872	
County Treasurer	541,700	210,172	(331,528)	
Finance	-	595,648	595,648	
Human Resources	-	380,353	380,353	
Building & Grounds	238,036	2,256,003	2,017,967	
Administrative Services	8,284,541	8,206,433	(78,108)	-0.26%
County Board	-	134,351	134,351	0.44%
Library	127,543	1,708,688	1,581,145	
Museum	-	203,798	203,798	
UW Extension	-	244,077	244,077	
Education & Culture	127,543	2,156,563	2,029,020	6.69%
Child Support	537,910	580,172	42,262	
Health & Human Services	7,733,249	11,459,757	3,726,508	
ADRC/SRC	938,620	1,451,561	512,941	
Veterans	11,000	179,913	168,913	
Health & Human Services	9,220,779	13,671,403	4,450,624	14.68%
Parks	159,240	873,113	713,873	
Land Use Services	439,057	1,445,441	1,006,384	
Register of Deeds	391,100	270,566	(120,534)	
Soil & Water Conservation	948,384	1,422,225	473,841	
Parks-Conservation-Land Use Services	1,937,781	4,011,345	2,073,564	6.84%
Circuit Court/Clerk of Courts	460,257	982,119	521,862	
District Attorney	57,100	401,902	344,802	
Court System	517,357	1,384,021	866,664	2.86%
Emergency Management & Communications	206,308	1,154,007	947,699	
Emergency Services	1,562,600	4,817,700	3,255,100	
Medical Examiner	-	106,827	106,827	
Sheriff	1,181,489	8,145,182	6,963,693	
Public Safety	2,950,397	14,223,716	11,273,319	37.17%
Debt Service	-	2,381,345	2,381,345	
Medical & Dental Insurance	7,519,207	7,519,207	-	
Revolving Loan	10,500	10,500	-	
Workers Compensation	1,074,354	1,074,354	-	
Special Funding Departments	8,604,061	10,985,406	2,381,345	7.85%
Technology Services	105,766	1,631,670	1,525,904	
Technical Services	105,766	1,631,670	1,525,904	5.03%
Airport	202,506	370,956	168,450	
County Roads & Bridges	5,067,272	5,546,513	479,241	
Highway	11,465,228	11,465,228	-	
Transportation	616,072	809,012	192,940	
Recycling	118,390	200,820	82,430	
Transportation	17,469,468	18,392,529	923,061	3.04%
Capital Projects	1,412,479	6,159,155	4,746,676	
Capital Projects	1,412,479	6,159,155	4,746,676	15.65%
<b>Totals</b>	<b>50,630,172</b>	<b>80,956,592</b>	<b>30,326,420</b>	<b>100.0%</b>

## 2020 Budgeted Tax Levy by Functionality

	Budgeted	% to Total
Administrative Services	(78,108)	-0.26%
Capital Projects	4,746,676	15.65%
County Board	134,351	0.44%
Court System	866,664	2.86%
Education & Culture	2,029,020	6.69%
Health & Human Services	4,450,624	14.68%
Parks, Conservation, Land Use Services	2,073,564	6.84%
Public Safety	11,273,319	37.17%
Special Funding	2,381,345	7.85%
Transportation	923,061	3.04%
Technical Services	1,525,904	<u>5.03%</u>
	<u>\$ 30,326,420</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  
Bob Bultman  
Vinni Chomeau  
David M. Enigl  
David Englebert  
Roy Englebert  
Joel Gunlaugsson  
Randy Halstead  
Jon Koch*

*Susan Kohout  
Megan Lundahl  
John H. Neinas  
Nissa Norton  
Alexis Heim Peter  
Nancy Robillard  
Richard Virlee  
Linda Wait  
Laura Vlies Wotachek*

<b>County Board</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b><u>Expenditures</u></b>						
Salaries and Wages	67,578	71,675	71,675	35,990	26,775	71,675
Fringe Benefits	5,277	5,633	5,633	3,759	1,874	5,626
Heating, Utilities, Telephone	-	-	-	-	-	-
Other Purchased Services	12,761	12,800	12,800	7,118	5,300	12,800
Materials and Supplies	10,208	12,650	12,650	2,187	5,400	12,650
Work Related Training & Expense	28,426	28,400	32,205	21,149	6,600	28,600
Interdepartmental Charges	4,803	3,000	3,000	2,318	1,000	3,000
Other Expenses	-	2,036	2,036	2,309	-	-
<b>Total Expenditures</b>	<b>129,053</b>	<b>136,194</b>	<b>139,999</b>	<b>74,830</b>	<b>46,949</b>	<b>134,351</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 – Steve Wipperfurth**

**General Administration (part of Finance)**

**Facilities (part of Facilities & Parks) – Wayne Spritka**

<b>County Administrator</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b><u>Expenditures</u></b>						
Salaries and Wages	179,210	186,793	186,793	99,127	84,866	190,623
Fringe Benefits	70,563	72,271	72,271	36,415	35,860	78,889
Heating, Utilities, Telephone	536	600	600	317	284	600
Other Purchased Services	2,715	1,850	1,850	1,424	426	1,800
Materials and Supplies	674	4,130	4,130	3,351	680	4,030
Work Related Training & Expense	2,920	4,200	4,200	3,957	1,817	5,100
Interdepartmental Charges	1,373	1,200	1,200	621	578	(7,314)
Other Expenses	937	-	-	-	-	-
<b>Total Expenditures</b>	<b>258,928</b>	<b>271,044</b>	<b>271,044</b>	<b>145,212</b>	<b>124,511</b>	<b>273,728</b>

<b>Corporation Counsel</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Public Charges for Services	6,394	7,500	7,500	2,213	5,287	7,500
Misc Revenues	(97)	-	-	-	-	-
<b>Total Revenues</b>	<b>6,297</b>	<b>7,500</b>	<b>7,500</b>	<b>2,213</b>	<b>5,287</b>	<b>7,500</b>
<b>Expenditures</b>						
Salaries and Wages	240,505	244,237	244,237	112,830	145,550	250,731
Fringe Benefits	98,864	104,214	104,214	51,587	52,629	114,038
Professional Services	32,380	11,475	11,475	550	10,925	11,475
Heating, Utilities, Telephone	188	300	300	60	240	300
Repair & Maintenance	-	450	450	-	450	450
Other Purchased Services	13,710	9,900	9,900	4,166	5,734	9,900
Materials & Supplies	26,005	21,035	21,035	9,384	11,659	21,035
Work Related Training & Expense	377	1,475	1,475	-	1,475	1,475
Interdepartmental Charges	5,112	1,800	1,800	(92)	1,800	1,800
<b>Total Expenditures</b>	<b>417,142</b>	<b>394,886</b>	<b>394,886</b>	<b>178,485</b>	<b>230,462</b>	<b>411,204</b>

<b>County Clerk</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	10,418	9,700	9,700	9,723	-	9,700
Public Charges for Services	215	25	25	67	-	25
Licenses and Permits	9,815	9,000	9,000	2,775	3,500	7,000
Other Revenues	25,992	22,000	22,000	26,229	3,150	23,300
<b>Total Revenues</b>	<b>46,441</b>	<b>40,725</b>	<b>40,725</b>	<b>38,794</b>	<b>6,650</b>	<b>40,025</b>
<b>Expenditures</b>						
Salaries and Wages	102,833	107,167	107,167	51,995	54,814	111,935
Fringe Benefits	59,961	61,360	61,360	30,932	30,273	67,887
Professional Services	750	300	300	131	-	550
Heating, Utilities, Telephone	183	350	350	87	125	350
Repair & Maintenance	13,886	14,000	14,000	13,886	-	14,000
Other Purchased Services	14,009	5,625	5,625	5,321	-	10,125
Materials and Supplies	38,647	19,000	19,000	12,322	1,125	40,500
Work Related Training & Expense	973	1,550	1,550	727	450	1,550
Interdepartmental Charges	2,805	2,200	2,200	641	1,558	3,000
Other Expenses	7,802	8,000	8,000	3,901	4,100	8,000
<b>Total Expenditures</b>	<b>241,848</b>	<b>219,552</b>	<b>219,552</b>	<b>119,944</b>	<b>92,445</b>	<b>257,897</b>
<b>Dog Licenses - Fund 501</b>						
<b>Revenues</b>						
Licenses and Permits	5,737	6,200	6,200	-	6,200	6,400
<b>Total Revenues</b>	<b>5,737</b>	<b>6,200</b>	<b>6,200</b>	<b>-</b>	<b>6,200</b>	<b>6,400</b>
<b>Expenditures</b>						
Other Purchased Services	5,146	5,200	5,200	-	5,200	5,400
Materials and Supplies	591	1,000	1,000	247	1,000	1,000
<b>Total Expenditures</b>	<b>5,737</b>	<b>6,200</b>	<b>6,200</b>	<b>247</b>	<b>6,200</b>	<b>6,400</b>

<b>County Treasurer</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b><u>Revenues</u></b>						
Other Taxes	49,383	12,000	12,000	22,522	1,478	25,000
State Aid in Lieu of Taxes	57,516	56,000	56,000	62,628	-	63,000
Public Charges for Services	25,553	25,200	25,200	25,296	100	27,700
Interest on Taxes	368,177	375,000	375,000	141,307	233,692	375,000
Other Revenues	133,162	51,000	51,000	33,497	17,536	51,000
<b>Total Revenues</b>	<b>633,791</b>	<b>519,200</b>	<b>519,200</b>	<b>285,249</b>	<b>252,806</b>	<b>541,700</b>
<b><u>Expenditures</u></b>						
Salaries and Wages	107,996	110,210	110,210	54,214	57,530	113,235
Fringe Benefits	37,953	34,013	34,013	23,968	24,444	52,337
Professional Services	7,786	8,000	8,000	2,958	5,000	8,000
Heating, Utilities, Telephone	152	200	200	62	65	150
Repair & Maintenance	163	1,600	1,600	94	1,100	1,600
Other Purchased Services	11,787	13,600	13,600	11,159	4,200	14,600
Materials and Supplies	11,229	13,000	13,000	6,413	8,500	14,000
Work Related Training & Expense	712	1,000	1,000	371	500	1,000
Interdepartmental Charges	(3,081)	700	700	13	-	750
Other Expenses	4,534	6,000	6,000	1,860	1,500	4,500
<b>Total Expenditures</b>	<b>179,231</b>	<b>188,323</b>	<b>188,323</b>	<b>101,111</b>	<b>102,839</b>	<b>210,172</b>

<b>Finance Department</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Other Revenues	3,202	-	-	15	-	-
Total Revenues	3,202	-	-	15	-	-
<b>Expenditures</b>						
Salaries and Wages	339,082	339,902	339,902	187,890	151,982	331,478
Fringe Benefits	160,138	163,630	163,630	81,849	81,715	176,841
Audit, Investment, Actuarial Services	53,772	68,773	92,492	22,085	45,705	67,683
Heating, Utilities, Telephone	167	225	225	96	100	225
Repair & Maintenance	-	200	200	-	-	200
Other Purchased Services	7,002	9,200	9,200	4,360	4,050	9,200
Materials and Supplies	2,599	4,150	4,150	462	3,228	4,050
Work Related Training & Expense	1,880	3,241	3,241	1,075	2,270	3,494
Interdepartmental Charges	(723)	4,000	4,000	1,229	1,500	977
Other Expenses	1,753	1,500	1,500	673	600	1,500
Total Expenditures	565,670	594,821	618,540	299,718	291,150	595,648

<b>General Administration</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Taxes	21,974,689	3,750,120	22,269,412	20,008,710	2,260,702	3,750,120
Intergovernmental Revenues	162,198	244,540	244,540	84,185	158,023	234,844
Interest	846,966	835,125	835,125	605,019	354,000	845,625
Other Revenues	182,645	140,918	179,866	90,384	89,934	180,000
Other Finance Sources	1,166,851	2,087,457	2,661,327	-	-	2,446,691
<b>Total Revenues</b>	<b>24,333,348</b>	<b>7,058,160</b>	<b>26,190,269</b>	<b>20,788,298</b>	<b>2,862,659</b>	<b>7,457,280</b>
<b>Expenditures</b>						
Employee/Unemployment Related Expenses	8,537	707,000	722,000	6,054	206,000	1,113,021
Other Purchased Services	97,659	142,600	142,600	25,880	52,100	193,600
Other Expenses	334,218	591,705	881,632	323,799	202,000	625,953
Outlay	-	1,400,000	1,400,000	-	1,400,000	200,000
Other Financing Uses	1,133,623	1,375,000	1,375,000	-	1,375,000	1,688,854
<b>Total Expenditures</b>	<b>1,574,037</b>	<b>4,216,305</b>	<b>4,521,232</b>	<b>355,733</b>	<b>3,235,100</b>	<b>3,821,428</b>

<b>Human Resources</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Other Financing Sources	(145)	2,000	2,000	145	-	-
Total Revenues	(145)	2,000	2,000	145	-	-
<b>Expenditures</b>						
Salaries and Wages	195,714	202,781	202,781	103,470	134,910	213,063
Fringe Benefits	77,608	84,354	84,354	41,587	15,056	108,370
Professional Services	13,265	17,000	17,000	6,428	6,197	18,000
Heating, Utilities, Telephone	339	400	400	192	210	400
Other Purchased Services	3,241	10,650	10,650	703	7,551	5,650
Materials and Supplies	3,318	3,050	3,050	1,136	1,910	2,800
Work Related Training & Expense	11,933	14,675	14,675	2,479	10,927	10,570
Interdepartmental Charges	2,551	5,000	5,000	1,285	3,710	5,000
Other Expenses	11,966	10,100	10,100	4,659	5,460	16,500
Total Expenditures	319,934	348,010	348,010	161,939	185,931	380,353

<b>Facilities &amp; Parks (Parks Reported Separately)</b>						
<i>Classification</i>	<b>2018 Actuals</b>	<b>2019 Adopted Budget</b>	<b>2019 Amended Budget</b>	<b>2019 6/30/2019 Actuals</b>	<b>2019 Remaining 6 Months Projection</b>	<b>2020 Budget</b>
<b>Revenues</b>						
Public Charges For Services	26,575	23,000	23,000	2,415	19,830	23,000
Other Revenues	1,156	500	500	345	-	-
Other Financing Sources	-	50,470	50,470	-	50,470	215,036
<b>Total Revenues</b>	<b>27,731</b>	<b>73,970</b>	<b>73,970</b>	<b>2,759</b>	<b>70,300</b>	<b>238,036</b>
<b>Expenditures</b>						
Salaries and Wages	612,827	627,982	633,982	294,003	353,710	694,554
Fringe Benefits	296,262	332,027	332,027	155,154	164,260	368,495
Heating, Utilities, Telephone	316,713	385,050	374,550	130,815	255,964	419,500
Repair & Maintenance	178,717	198,600	210,000	124,904	99,460	233,100
Other Purchased Services	48,093	63,100	63,100	47,055	21,970	73,700
Materials and Supplies	38,510	115,560	116,351	37,460	69,351	152,267
Work Related Training & Expense	3,799	17,704	11,704	1,808	2,382	5,050
Interdepartmental Charges	193	-	600	446	-	-
County Fair	121,700	115,000	115,000	37	111,200	103,800
Other Expenses	202	-	-	-	-	-
Outlay	138,715	152,062	152,062	7,382	75,470	205,537
<b>Total Expenditures</b>	<b>1,755,729</b>	<b>2,007,085</b>	<b>2,009,376</b>	<b>799,063</b>	<b>1,153,767</b>	<b>2,256,003</b>

# Court System

Departments – Department Heads

*Clerk of Courts – Connie DeFere*

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

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

*District Attorney – Colleen Nordin*

<b>Clerk of Courts and Circuit Court</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	157,669	154,300	154,300	66,978	67,359	158,757
Public Charges for Services	162,903	167,800	167,800	73,114	81,200	173,000
Interdepartmental Revenues	9,236	9,400	9,400	4,754	4,150	12,500
Fines, Forfeitures and Penalties	109,687	114,000	114,000	47,161	57,000	109,000
Interest Revenues	2,191	2,000	2,000	782	550	1,500
Other Revenues	(776)	3,800	3,800	(933)	3,610	5,500
<b>Total Revenues</b>	<b>440,910</b>	<b>451,300</b>	<b>451,300</b>	<b>191,857</b>	<b>213,869</b>	<b>460,257</b>
<b>Expenditures</b>						
Salaries and Wages	475,550	483,196	483,196	228,913	282,560	505,408
Fringe Benefits	227,698	220,236	220,236	116,844	107,021	242,559
Professional Services	115,147	117,000	117,000	39,365	66,000	140,000
Heating, Utilities, Telephone	1,502	1,740	1,740	732	855	1,600
Repair & Maintenance	-	1,100	1,100	165	1,060	1,200
Other Purchased Services	39,852	46,375	46,375	14,533	13,705	52,435
Materials and Supplies	22,639	24,970	24,970	10,743	12,413	30,190
Work Related Training & Expense	1,347	2,239	2,239	1,375	563	2,227
Interdepartmental Charges	5,942	6,600	6,600	2,057	4,450	6,500
Other Expenses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>889,678</b>	<b>903,456</b>	<b>903,456</b>	<b>414,728</b>	<b>488,627</b>	<b>982,119</b>

<b>District Attorney</b>						
<i>Classification</i>	<b>2018 Actuals</b>	<b>2019 Adopted Budget</b>	<b>2019 Amended Budget</b>	<b>2019 6/30/2019 Actuals</b>	<b>2019 Remaining 6 Months Projection</b>	<b>2020 Budget</b>
<b>Revenues</b>						
Intergovernmental Revenues	40,407	38,000	38,000	-	18,379	37,000
Public Charges for Services	26,960	17,250	17,250	18,819	9,959	20,000
Interdepartmental Revenues	412	300	300	18	72	100
Other Revenues	(128)	-	-	-	-	-
<b>Total Revenues</b>	<b>67,651</b>	<b>55,550</b>	<b>55,550</b>	<b>18,837</b>	<b>28,410</b>	<b>57,100</b>
<b>Expenditures</b>						
Salaries and Wages	198,404	208,435	208,435	99,123	105,385	217,340
Fringe Benefits	114,964	122,037	122,037	60,923	59,184	160,687
Professional Services	2,019	1,000	1,000	307	700	1,000
Heating, Utilities, Telephone	788	850	850	314	380	600
Other Purchased Services	8,096	11,225	10,972	3,885	4,517	9,925
Materials and Supplies	8,495	7,200	7,594	3,553	3,725	7,450
Work Related Training & Expense	2,810	1,750	1,750	285	905	1,525
Interdepartmental Charges	2,623	4,450	4,309	1,021	550	3,300
Other Expenses	37	-	-	-	40	75
<b>Total Expenditures</b>	<b>338,235</b>	<b>356,947</b>	<b>356,947</b>	<b>169,410</b>	<b>175,386</b>	<b>401,902</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>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Public Charges for Services	40,380	31,300	31,300	15,194	13,055	30,650
Intergovernmental Charges for Services	82,123	85,314	85,314	16,819	68,490	96,893
Other Revenues	-	-	-	-	-	-
Other Financing Sources	-	20,197	20,197	-	-	-
<b>Total Revenues</b>	<b>122,503</b>	<b>136,811</b>	<b>136,811</b>	<b>32,013</b>	<b>81,545</b>	<b>127,543</b>
<b>Expenditures</b>						
Salaries & Wages	870,337	919,552	919,552	415,859	412,865	969,674
Fringe Benefits	304,739	320,730	320,730	150,917	153,877	334,433
Heating, Utilities, Telephone	40,407	48,300	45,036	14,123	30,940	48,300
Repair & Maintenance	22,239	16,769	16,769	7,297	9,350	18,472
Other Purchased Services	66,197	70,210	70,210	66,481	3,700	70,600
Materials and Supplies	231,479	238,249	238,249	121,050	122,017	238,049
Work Related Training & Expenses	3,155	8,010	8,010	1,304	6,650	5,510
Interdepartmental Charges	7,976	9,500	9,500	3,302	6,150	9,500
Other Expenses	9,296	10,256	13,520	10,904	2,610	14,150
<b>Total Expenditures</b>	<b>1,555,825</b>	<b>1,641,576</b>	<b>1,641,576</b>	<b>791,237</b>	<b>748,159</b>	<b>1,708,688</b>
<b>Library State Program - Fund 206</b>						
<b>Revenues</b>	<b>3,030</b>	<b>3,030</b>	<b>3,030</b>	<b>3,030</b>	<b>-</b>	<b>3,030</b>
<b>Expenditures</b>	<b>2,982</b>	<b>3,030</b>	<b>3,030</b>	<b>216</b>	<b>-</b>	<b>3,030</b>

<b>Museum</b>						
<i>Classification</i>	<b>2018 Actuals</b>	<b>2019 Adopted Budget</b>	<b>2019 Amended Budget</b>	<b>2019 6/30/2019 Actuals</b>	<b>2019 Remaining 6 Months Projection</b>	<b>2020 Budget</b>
<b>Revenues</b>						
Other Revenues	437	-	-	2,763	-	-
Total Revenues	437	-	-	2,763	-	-
<b>Expenditures</b>						
Salaries and Wages	35,223	37,471	37,471	13,692	23,780	105,451
Fringe Benefits	3,399	3,628	3,628	1,337	2,292	39,211
Heating, Utilities, Telephone	1,230	1,000	1,000	619	350	1,100
Repairs & Maintenance	-	520	520	-	-	520
Other Purchased Services	11,397	55,100	55,100	316	2,000	55,000
Materials and Supplies	2,455	2,020	2,020	974	1,118	2,150
Work Related Training & Expenses	282	450	450	59	60	366
Interdepartmental Charges	222	-	-	318	-	-
Total Expenditures	54,208	100,189	100,189	17,314	29,600	203,798

<b>UW Extension</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Public Charges for Services	1,107	-	-	2,352	-	-
Total Revenues	1,107	-	-	2,352	-	-
<b>Expenditures</b>						
Salaries and Wages	44,924	46,093	46,093	20,443	25,253	47,540
Fringe Benefits	28,855	29,309	29,309	14,628	14,678	32,425
Professional Services	17,500	17,500	17,500	17,500	-	16,000
Heating, Utilities, Telephone	344	1,000	1,000	164	835	500
Repair & Maintenance	87	900	900	-	900	600
Other Purchased Services	112,558	122,199	122,199	56,762	65,436	126,790
Materials and Supplies	5,790	7,300	7,300	2,838	4,460	6,626
Work Related Training & Expenses	627	2,397	2,397	143	2,253	2,296
Interdepartmental Charges	5,291	6,300	6,300	2,516	3,783	6,300
Other Expenses	2,092	5,925	5,925	1,122	4,802	5,000
Total Expenditures	218,068	238,923	238,923	116,116	122,400	244,077

# **Health and Human Services**

*Departments – Department Heads/Directors*

*Child Support – Rodney Dequaine*

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

*Veterans Services – Beth Wartella*

<b>Child Support</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	402,454	399,014	399,014	101,877	296,343	457,932
Public Charges for Services	1,007	800	800	601	300	800
Other Revenues	80,237	80,237	79,178	39,589	39,589	79,178
<b>Total Revenues</b>	<b>483,698</b>	<b>480,051</b>	<b>478,992</b>	<b>142,067</b>	<b>336,232</b>	<b>537,910</b>
<b>Expenditures</b>						
Salaries and Wages	292,551	302,457	302,457	139,143	163,327	311,874
Fringe Benefits	145,147	143,697	143,697	70,835	72,859	157,820
Professional Services	542	700	700	263	437	700
Heating, Utilities, Telephone	769	700	700	410	290	700
Other Purchased Services	5,572	4,500	4,500	2,538	2,000	4,500
Materials and Supplies	5,179	7,000	7,000	1,963	5,050	7,000
Work Related Training & Expenses	2,906	4,200	4,200	1,904	3,120	4,900
Interdepartmental Charges	89,867	96,737	95,678	44,358	46,014	92,678
<b>Total Expenditures</b>	<b>542,533</b>	<b>559,991</b>	<b>558,932</b>	<b>261,414</b>	<b>293,097</b>	<b>580,172</b>

<b>Health &amp; Human Services - Fund 250</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Taxes	3,091,521	-	3,053,555	3,053,555	-	-
Intergovernmental Revenues	3,266,492	3,284,486	3,420,305	863,873	2,513,320	3,915,998
Public Charges for Services	2,032,954	2,069,757	2,069,757	851,255	1,288,255	2,247,982
Intergovernmental Charges for Services	162,096	111,695	111,695	7,031	93,261	399,139
Interdepartmental Charges for Services	18,882	78,775	78,775	35,990	35,990	83,333
Interest	126	-	-	-	-	-
Other Revenues	870,724	784,285	940,657	523,734	478,461	1,086,797
Other Financing Sources	11,630	-	-	-	-	-
<b>Total Revenues</b>	<b>9,454,425</b>	<b>6,328,998</b>	<b>9,674,744</b>	<b>5,335,438</b>	<b>4,409,287</b>	<b>7,733,249</b>
<b>Expenditures</b>						
Salaries and Wages	3,421,784	3,915,496	3,915,496	1,688,442	1,966,943	4,261,285
Fringe Benefits	1,447,254	1,698,516	1,698,516	804,433	937,965	2,078,895
Professional Services	245,118	255,275	255,275	103,804	127,047	221,800
Heating, Utilities, Telephone	22,397	23,880	23,880	12,032	12,199	26,405
Repair & Maintenance	50,261	62,133	62,133	43,471	19,331	65,766
Other Purchased Services	2,838,383	2,805,063	2,930,693	1,295,227	2,392,497	3,433,661
Materials and Supplies	62,286	54,500	63,701	21,031	34,496	62,550
Work Related Training & Expenses	28,986	40,200	40,050	18,262	17,465	32,750
Interdepartmental Charges	800,844	793,875	950,021	424,844	405,235	910,922
Grants	3,201	3,201	4,514	-	3,201	3,201
Other Expenses	331,239	301,238	301,288	21,154	322,243	359,326
Outlay	-	3,196	3,196	-	-	3,196
Other Financing Uses	751,306	-	-	-	-	-
<b>Total Expenditures</b>	<b>10,003,059</b>	<b>9,956,573</b>	<b>10,248,764</b>	<b>4,432,699</b>	<b>6,238,622</b>	<b>11,459,757</b>

**NOTE:** This department was created in the 2020 Budget by combining two previously separate departments (Public Health and Human Services). The above presentation shows as if these departments were combined in 2018.

<b>Human Services - SRC/ADRC Division - Fund 204</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Taxes	526,964	-	624,518	624,518	-	-
Intergovernmental Revenues	1,314,349	1,343,599	1,375,529	326,687	505,979	699,556
Public Charges for Services	167,405	145,680	145,680	71,965	96,547	155,000
Interest	646	-	-	60	60	-
Other Revenues	83,589	65,009	73,070	59,300	38,739	84,064
Other Financing Sources	5,197	-	-	-	-	-
<b>Total Revenues</b>	<b>2,098,149</b>	<b>1,554,288</b>	<b>2,218,797</b>	<b>1,082,529</b>	<b>641,325</b>	<b>938,620</b>
<b>Expenditures</b>						
Salaries and Wages	636,360	675,752	675,752	309,549	360,934	666,089
Fringe Benefits	364,255	408,575	408,575	183,346	213,780	382,186
Professional Services	1,262	1,412	1,412	612	800	924
Heating, Utilities, Telephone	43,731	59,105	59,105	19,988	24,468	43,394
Repair & Maintenance	2,131	6,960	6,960	2,245	2,228	6,000
Other Purchased Services	720,699	858,180	886,087	305,059	49,452	81,323
Materials and Supplies	178,166	203,994	202,529	83,298	109,932	199,910
Work Related Training & Expenses	4,747	5,450	5,450	1,900	3,562	4,900
Interdepartmental Charges	67,162	66,070	79,619	39,795	(6,912)	50,735
Grants						
Other Expenses/(Offsets)	(109,398)	(115,418)	(115,418)	(49,538)	11,208	16,100
Outlay	19,979	8,726	8,726	11,380	22,223	-
Other Financing Uses	186,207	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,115,302</b>	<b>2,178,806</b>	<b>2,218,797</b>	<b>907,634</b>	<b>791,675</b>	<b>1,451,561</b>

<b>Veterans Services</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	11,065	11,000	11,000	11,405	-	11,000
Total Revenues	11,065	11,000	11,000	11,405	-	11,000
<b>Expenditures</b>						
Salaries and Wages	98,918	101,389	113,389	54,706	64,238	107,041
Fringe Benefits	45,715	46,752	46,752	23,953	22,796	51,613
Heating, Utilities, Telephone	2,283	1,100	1,100	996	104	1,100
Other Purchased Services	455	980	980	-	980	980
Materials and Supplies	2,556	4,800	4,800	1,348	3,452	4,800
Work Related Training & Expenses	1,864	2,179	2,179	1,010	1,169	2,854
Interdepartmental Charges	3,231	2,788	3,462	1,527	2,870	3,388
Grants	3,210	10,200	2,527	293	2,233	637
Other Expenses	7,057	7,500	7,500	2,379	5,121	7,500
Total Expenditures	165,288	177,688	182,688	86,213	102,963	179,913

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

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

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

***Parks (part of Facilities & Parks) – Wayne Spritka***

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

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

<b>Land Use Services</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	28,968	81,000	81,000	82,016	50,000	119,000
Public Charges for Services	78,565	76,400	76,400	39,130	38,833	76,400
Fines, Forfeitures and Penalties	7,545	5,100	5,100	3,465	2,000	5,100
Licenses and Permits	235,035	190,800	190,800	109,320	105,000	210,000
Interest	6,071	4,000	4,000	4,628	2,500	5,000
Other Revenues	11,707	5,000	5,000	875	4,550	5,000
Other Financing Sources	-	39,436	39,436	-	39,436	18,557
<b>Total Revenues</b>	<b>367,891</b>	<b>401,736</b>	<b>401,736</b>	<b>239,434</b>	<b>242,319</b>	<b>439,057</b>
<b>Expenditures</b>						
Salaries and Wages	736,788	732,141	732,141	337,430	388,203	757,417
Fringe Benefits	353,242	360,365	360,365	176,180	188,146	408,627
Professional Services	11,968	12,000	12,000	4,416	7,584	12,000
Heating, Utilities, Telephone	2,281	2,500	2,500	1,073	1,200	2,500
Repair & Maintenance	28,687	31,378	31,378	22,244	9,756	73,890
Other Purchased Services	5,831	51,350	51,350	33,549	12,658	31,350
Materials and Supplies	19,502	23,800	23,800	7,005	14,753	22,000
Work Related Training & Expenses	3,722	11,761	11,761	2,149	6,787	11,761
Interdepartmental Charges	4,972	5,500	5,500	1,316	3,900	4,500
Grants	-	100,000	100,000	-	100,000	101,460
Other Expenses	9,889	6,750	6,750	1,928	3,910	6,600
Outlay	14,346	24,795	24,795	10,492	7,990	13,336
<b>Total Expenditures</b>	<b>1,191,228</b>	<b>1,362,340</b>	<b>1,362,340</b>	<b>597,782</b>	<b>744,887</b>	<b>1,445,441</b>

<b>Facilities &amp; Parks Department - Parks Division</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	328,908	67,240	65,390	50,000	-	67,240
Public Charges for Services	275,339	72,001	72,001	46,194	17,551	75,300
Interest	2,182	-	-	3,482	-	1,200
Other Revenues	8,908	5,500	5,500	18,102	5,300	15,500
Other Financing Sources	-	-	-	-	-	-
<b>Total Revenues</b>	<b>615,337</b>	<b>144,741</b>	<b>142,891</b>	<b>117,779</b>	<b>22,851</b>	<b>159,240</b>
<b>Expenditures</b>						
Salaries and Wages	231,512	283,297	283,297	79,649	170,504	300,732
Fringe Benefits	87,717	136,537	136,537	51,076	82,163	134,115
Professional Services	9,367	17,000	17,000	-	17,000	15,000
Heating, Utilities, Telephone	7,149	11,000	11,000	3,720	6,875	11,000
Repair & Maintenance	54,075	58,000	58,000	7,073	48,664	67,000
Other Purchased Services	128,550	139,440	139,440	10,047	86,991	153,040
Materials and Supplies	25,864	32,000	30,284	7,703	23,235	32,100
Work Related Training & Expenses	757	1,379	1,379	30	572	1,600
Interdepartmental Charges	5,853	11,400	10,825	6,523	3,722	10,800
Other Expenses	-	5,000	5,000	-	5,000	5,000
Outlay	239,233	43,012	59,862	455,571	-	142,726
<b>Total Expenditures</b>	<b>790,076</b>	<b>738,065</b>	<b>752,624</b>	<b>621,391</b>	<b>444,726</b>	<b>873,113</b>

<b>Register of Deeds</b>						
<i>Classification</i>	<i>2017 Actuals</i>	<i>2018 Adopted Budget</i>	<i>2018 Amended Budget</i>	<i>2018 6/30/2018 Actuals</i>	<i>2018 Remaining 6 Months Projection</i>	<i>2019 Budget</i>
<b>Revenues</b>						
Public Charges for Services	447,185	397,588	397,588	172,544	224,701	390,200
Other Revenues	(2)	-	-	250	600	900
<b>Total Revenues</b>	<b>447,183</b>	<b>397,588</b>	<b>397,588</b>	<b>172,794</b>	<b>225,301</b>	<b>391,100</b>
<b>Expenditures</b>						
Salaries & Wages	149,789	154,910	154,910	74,306	86,909	158,456
Fringe Benefits	89,408	91,350	91,350	45,908	45,442	100,525
Heating, Utilities, Telephone	117	120	120	71	49	120
Repair & Maintenance	4,208	4,500	4,500	3,866	634	4,500
Other Purchased Services	120	150	150	125	25	525
Materials and Supplies	2,878	3,800	3,800	1,248	2,551	3,000
Work Related Training & Expenses	1,893	2,930	2,930	3,037	1,393	3,430
Interdepartmental Charges	9	10	10	1	9	10
Grants	9,233	20,488	20,488	-	20,000	-
<b>Total Expenditures</b>	<b>257,654</b>	<b>278,258</b>	<b>278,258</b>	<b>128,562</b>	<b>157,012</b>	<b>270,566</b>

<b>Soil &amp; Water Conservation</b>						
<i>Classification</i>	<b>2018 Actuals</b>	<b>2019 Adopted Budget</b>	<b>2019 Amended Budget</b>	<b>2019 6/30/2019 Actuals</b>	<b>2019 Remaining 6 Months Projection</b>	<b>2020 Budget</b>
<b>Revenues</b>						
Intergovernmental Revenues	308,359	672,928	672,928	16,049	607,175	832,526
Public Charges for Services	119,520	82,975	82,975	104,564	2,235	46,834
Licenses and Permits	1,224	13,401	13,401	-	-	-
Other Revenues	9,894	22,586	22,586	54,788	5,600	31,892
Other Financing Sources	-	30,900	30,900	-	30,900	37,132
<b>Total Revenues</b>	<b>438,996</b>	<b>822,790</b>	<b>822,790</b>	<b>175,402</b>	<b>645,910</b>	<b>948,384</b>
<b>Expenditures</b>						
Salaries and Wages	425,023	466,615	466,615	213,476	252,739	486,311
Fringe Benefits	217,565	251,151	251,151	102,353	148,798	235,182
Professional Services	39,816	26,571	41,571	349	24,794	135,143
Heating, Utilities, Telephone	1,642	2,500	2,500	624	1,878	2,500
Repair & Maintenance	496	2,000	2,000	339	1,661	2,000
Other Purchased Services	2,294	2,250	2,250	2,244	-	2,250
Materials and Supplies	35,933	30,534	110,735	12,822	19,186	52,299
Work Related Training & Expenses	12,881	13,281	13,281	5,450	8,137	11,029
Interdepartmental Charges	5,436	8,400	8,400	956	5,200	8,400
Grants	20,563	438,407	516,799	18,904	338,399	442,466
Other Expenses	699	1,350	1,350	119	900	1,350
Outlay	-	34,051	34,051	-	34,051	43,295
<b>Total Expenditures</b>	<b>762,346</b>	<b>1,277,110</b>	<b>1,450,704</b>	<b>357,635</b>	<b>835,743</b>	<b>1,422,225</b>

# **Public Safety**

**Departments – Department Heads/Directors**

***Emergency Management & Communications – Dan Kane***

***Emergency Services – Aaron LeClair***

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

***Sheriff's Department – Tammy Sternard, Sheriff  
– Patrick McCarty, Chief Deputy***

<b>Emergency Management &amp; Communications</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	-	44,789	44,789	-	40,022	41,228
Public Charges for Services	-	-	-	680	680	680
Interdepartmental Charges for Services	-	154,609	154,609	59,274	154,609	164,400
<b>Total Revenues</b>	-	<b>199,398</b>	<b>199,398</b>	<b>59,954</b>	<b>195,311</b>	<b>206,308</b>
<b>Expenditures</b>						
Salaries and Wages	-	580,102	580,102	260,140	554,079	713,937
Fringe Benefits	-	223,204	223,204	99,686	202,216	350,419
Professional Services	-	1,500	1,700	1,700	1,700	1,000
Heating, Utilities, Telephone	-	87,402	87,402	5,537	7,300	17,400
Repair & Maintenance	-	40,000	40,000	11,835	34,680	46,100
Other Purchased Services	-	4,635	4,635	316	4,626	4,855
Materials and Supplies	-	14,050	13,731	1,968	8,329	8,116
Work Related Training & Expenses	-	4,600	4,600	2,877	3,535	5,815
Interdepartmental Charges	-	550	669	127	270	600
Other Expenses	-	150	150	-	15	150
Outlay	-	6,356	6,356	-	6,356	5,615
<b>Total Expenditures</b>	-	<b>962,549</b>	<b>962,549</b>	<b>384,186</b>	<b>823,106</b>	<b>1,154,007</b>

**NOTE:** This department was created for the 2019 Budget by separating the revenues and expenditures for what had been the Emergency Management functions from the Emergency Services Department and the Communications/Dispatch functions from the Sheriff's Department, and then combining these functions into one new department.

<b>Emergency Services</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	50,262	-	-	-	-	-
Public Charges for Services	1,114,755	1,269,000	1,269,000	567,774	705,000	1,281,000
Other Revenues	3,143	2,400	2,400	-	2,400	2,400
Other Financing Sources	-	235,355	235,355	-	235,355	279,200
<b>Total Revenues</b>	<b>1,168,160</b>	<b>1,506,755</b>	<b>1,506,755</b>	<b>567,774</b>	<b>942,755</b>	<b>1,562,600</b>
<b>Expenditures</b>						
Salaries and Wages	2,195,192	2,293,191	2,293,191	924,312	1,635,948	2,341,135
Fringe Benefits	842,936	922,584	922,584	400,543	522,085	990,835
Professional Services	31,036	41,500	41,500	2,204	3,000	6,500
Heating, Utilities, Telephone	39,400	38,040	38,040	16,092	22,872	41,740
Repair & Maintenance	107,172	105,726	105,726	58,730	45,477	114,675
Other Purchased Services	6,607	9,500	9,500	2,930	4,800	9,300
Materials and Supplies	168,320	151,375	151,375	59,168	93,075	151,375
Work Related Training & Expenses	26,347	35,226	35,226	14,357	18,650	31,200
Interdepartmental Charges	135,830	172,109	172,109	70,787	99,336	170,400
Other Expenses	130,199	202,418	241,366	128,690	117,432	247,800
<b>Outlay</b>	<b>318,023</b>	<b>622,791</b>	<b>622,791</b>	<b>46,847</b>	<b>580,936</b>	<b>712,740</b>
<b>Total Expenditures</b>	<b>4,001,062</b>	<b>4,594,460</b>	<b>4,633,408</b>	<b>1,724,660</b>	<b>3,143,611</b>	<b>4,817,700</b>

**NOTE:** The Emergency Management & Communications Department was created for the 2019 Budget by separating the revenues and expenditures for what had been the Emergency Management functions from the Emergency Services Department and the Communications/Dispatch functions from the Sheriff's Department, and then combining these functions into one new department.

<b>Medical Examiner</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<u>Expenditures</u>						
Salaries and Wages	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Other Purchased Services	107,827	106,827	106,827	54,467	52,360	106,827
Materials and Supplies	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>107,827</b>	<b>106,827</b>	<b>106,827</b>	<b>54,467</b>	<b>52,360</b>	<b>106,827</b>

<b>Sheriff's Department</b>						
<i>Classification</i>	<b>2018 Actuals</b>	<b>2019 Adopted Budget</b>	<b>2019 Amended Budget</b>	<b>2019 6/30/2019 Actuals</b>	<b>2019 Remaining 6 Months Projection</b>	<b>2020 Budget</b>
<b>Revenues</b>						
Intergovernmental Revenues	381,751	388,908	388,908	203,819	265,736	508,707
Public Charges for Services	221,181	247,575	247,575	121,098	214,585	480,300
Intergovernmental Charges for Services	23,555	22,900	22,900	4,062	18,838	22,900
Interdepartmental Charges for Services	120,715	-	-	-	-	-
Fines, Forfeitures and Penalties	2,225	3,000	3,000	180	2,220	2,400
Other Revenues	35,084	22,200	21,465	15,341	23,415	29,100
Other Financing Sources	-	268,966	268,966	-	-	138,082
<b>Total Revenues</b>	<b>784,510</b>	<b>953,549</b>	<b>952,814</b>	<b>344,500</b>	<b>524,794</b>	<b>1,181,489</b>
<b>Expenditures</b>						
Salaries and Wages	4,652,310	4,198,011	4,125,992	1,807,476	2,342,557	4,290,442
Fringe Benefits	2,108,285	2,010,370	2,010,446	918,501	1,090,374	2,242,874
Professional Services	129,660	118,500	125,040	101,338	24,006	131,100
Heating, Utilities, Telephone	44,799	44,700	44,700	18,805	25,750	47,200
Repair and Maintenance	88,368	67,200	67,200	26,460	40,650	67,200
Other Purchased Services	289,860	312,960	378,950	191,826	188,493	436,773
Materials and Supplies	226,165	232,269	232,232	107,344	117,438	253,552
Work Related Training & Expenses	36,758	43,750	43,890	25,070	25,698	47,250
Interdepartmental Charges	27,818	91,165	91,165	41,162	49,874	92,451
Grants	-	1,800	1,800	6,119	1,800	2,000
Other Expenses	179,984	178,150	178,196	81,843	94,015	184,000
Outlay	251,798	454,924	454,924	59,485	-	350,340
<b>Total Expenditures</b>	<b>8,035,806</b>	<b>7,753,799</b>	<b>7,754,534</b>	<b>3,385,427</b>	<b>4,000,655</b>	<b>8,145,182</b>

**NOTE:** The Emergency Management & Communications Department was created for the 2019 Budget by separating the revenues and expenditures for what had been the Emergency Management functions from the Emergency Services Department and the Communications/Dispatch functions from the Sheriff's Department, and then combining these functions into one new department.

<b>Sheriff's Department (Continued)</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Jail Assessment Fund 210 *</b>						
<u>Revenues</u>	22,774	21,000	21,000	9,059	11,000	21,000
<u>Expenditures</u>	6,880	21,000	21,000	3,578	17,500	21,000
<b>Inmate Trust Account Fund 505 *</b>						
<u>Revenues</u>	148,264	137,800	137,800	73,184	65,910	147,050
<u>Expenditures</u>	163,846	137,800	137,800	56,542	84,930	147,050

\*The Jail Assessment Fund is being accounted for as a Special Revenue Fund; the Inmate Trust Account Fund is being accounted for as an Agency Fund.

# **Special Funding Departments**

**Departments**

**Capital Projects**

**Debt Service**

**Health Benefits**

**Revolving Loans**

**Workers Compensation**

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

<b>Capital Projects -- Fund 401</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Taxes	4,458,900	-	4,626,780	4,626,780	-	-
Intergovernmental Revenues	187,725	-	-	8,025	-	-
Intergovernmental Charges for Services	64,156	46,000	46,000	-	46,000	31,500
Other Revenues	-	37,500	37,500	-	-	-
Other Financing Sources	537,328	2,100,200	2,100,200	-	1,045,200	1,380,979
<b>Total Revenues</b>	<b>5,248,109</b>	<b>2,183,700</b>	<b>6,810,480</b>	<b>4,634,805</b>	<b>1,091,200</b>	<b>1,412,479</b>
<b>Expenditures</b>						
Capital Outlay	2,212,124	3,279,700	3,279,700	970,264	204,382	2,510,108
Other Financing Uses	2,563,670	3,530,780	3,530,780	319,017	3,211,763	3,649,047
<b>Total Expenditures</b>	<b>4,775,794</b>	<b>6,810,480</b>	<b>6,810,480</b>	<b>1,289,281</b>	<b>3,416,145</b>	<b>6,159,155</b>

<b>Debt Service -- Fund 121</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Taxes	2,365,545	-	2,381,545	2,381,545	-	-
Other Financing Sources	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,365,545</b>	<b>-</b>	<b>2,381,545</b>	<b>2,381,545</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>						
Professional Services	750	800	800	400	400	800
Long Term Debt	2,364,845	2,380,745	2,380,745	185,373	2,195,372	2,380,545
<b>Total Expenditures</b>	<b>2,365,595</b>	<b>2,381,545</b>	<b>2,381,545</b>	<b>185,773</b>	<b>2,195,772</b>	<b>2,381,345</b>

<b>Health Benefits -- Fund 801</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Public Charges For Services	922,412	1,076,058	1,076,058	478,660	597,398	701,569
Other Revenues	5,748,368	5,641,594	5,641,594	2,908,717	2,802,789	6,817,638
Other Financing Sources	-	5,543	5,543	-	-	-
<b>Total Revenues</b>	<b>6,670,780</b>	<b>6,723,195</b>	<b>6,723,195</b>	<b>3,387,377</b>	<b>3,400,187</b>	<b>7,519,207</b>
<b>Expenditures</b>						
Claims Paid/Claims Expenses	7,016,618	6,529,646	6,529,646	3,428,978	2,819,125	7,289,640
Other Expenses	29,204	193,549	193,549	29,500	135,000	229,567
Other Financing Uses	83,534	-	-	-	-	-
<b>Total Expenditures</b>	<b>7,129,356</b>	<b>6,723,195</b>	<b>6,723,195</b>	<b>3,458,478</b>	<b>2,954,125</b>	<b>7,519,207</b>

<b>Revolving Loans -- Fund 110</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b><u>Revenues</u></b>						
Public Charges for Services	142,026	155,160	155,160	49,384	41,589	-
Interest	20,599	1,350	1,350	14,703	8,000	-
Other Financing Sources	-	-	-	-	-	10,500
<b>Total Revenues</b>	<b>162,625</b>	<b>156,510</b>	<b>156,510</b>	<b>64,086</b>	<b>49,589</b>	<b>10,500</b>
<b><u>Expenditures</u></b>						
Professional Services	10,500	10,500	10,500	5,250	5,250	10,500
Grants	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Other Financing Uses	-	146,010	146,010	-	103,175	-
<b>Total Expenditures</b>	<b>10,500</b>	<b>156,510</b>	<b>156,510</b>	<b>5,250</b>	<b>108,425</b>	<b>10,500</b>

<b>Workers Compensation -- Fund 750</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Intergovernmental Charges for Services	573,862	629,619	629,619	276,558	353,061	604,354
Other Revenues	170,145	-	-	52,751	-	-
Other Financing Sources	-	200,000	200,000	-	-	470,000
<b>Total Revenues</b>	<b>744,007</b>	<b>829,619</b>	<b>829,619</b>	<b>329,309</b>	<b>353,061</b>	<b>1,074,354</b>
<b>Expenditures</b>						
Other Expenses	428,680	453,576	453,576	421,150	-	457,142
Other Financing Uses	100,000	376,043	376,043	-	-	617,212
<b>Total Expenditures</b>	<b>528,680</b>	<b>829,619</b>	<b>829,619</b>	<b>421,150</b>	<b>-</b>	<b>1,074,354</b>

# **Technical Services**

Departments – Department Heads/Directors

*Technology Services – Jason Rouer*

<b>Technology Services</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Public Charges for Services	2,326	4,080	4,080	553	3,580	4,200
Intergovernmental Charges for Services	86,099	100,788	100,788	39,552	54,360	100,566
Other Revenues	1,000	1,000	1,000	4,603	-	1,000
<b>Total Revenues</b>	<b>89,425</b>	<b>105,868</b>	<b>105,868</b>	<b>44,708</b>	<b>57,940</b>	<b>105,766</b>
<b>Expenditures</b>						
Salaries & Wages	423,650	459,731	459,731	204,662	274,542	467,531
Fringe Benefits	171,209	185,963	185,963	90,745	95,551	202,726
Professional Services	51,033	60,000	60,000	431	59,568	60,000
Heating, Utilities, Telephone	83,636	66,000	66,000	9,751	27,775	29,000
Repair & Maintenance	470,177	623,908	646,134	456,544	176,746	644,935
Other Purchased Services	2,028	2,100	2,100	2,089	-	2,200
Materials and Supplies	1,728	3,675	3,675	339	2,825	3,125
Work Related Training & Expenses	6,753	28,000	28,000	5,583	13,500	16,100
Interdepartmental Charges	829	1,000	1,000	269	500	800
Outlay	69,148	260,600	260,600	65,513	178,316	205,253
Other Financing Sources (Uses)	6,023	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,286,216</b>	<b>1,690,977</b>	<b>1,713,203</b>	<b>835,926</b>	<b>829,323</b>	<b>1,631,670</b>

# Transportation Services

Departments – Department Heads/Commissioners

*Airport – Keith Kasbohm, Manager*

*Highway – John Kolodziej, Commissioner*

*County Roads & Bridges (part of Highway)*

*Recycling (part of Highway)*

*Transportation – Kenneth P. Pabich*

<b>Airport Department</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	-	158,333	158,333	-	158,333	158,333
Public Charges for Services	30,275	31,568	31,568	28,181	1,542	29,723
Other Revenues	17,910	14,450	14,450	2,053	12,397	14,450
Other Financing Sources	-	144,200	144,200	-	133,487	-
<b>Total Revenues</b>	<b>48,184</b>	<b>348,551</b>	<b>348,551</b>	<b>30,234</b>	<b>305,759</b>	<b>202,506</b>
<b>Expenditures</b>						
Salaries and Wages	101,984	83,410	83,410	39,671	47,637	82,984
Fringe Benefits	30,896	17,788	17,788	8,179	9,709	18,637
Heating, Utilities, Telephone	19,867	24,000	24,000	8,699	15,301	24,000
Repair & Maintenance	32,503	30,600	30,600	4,101	25,958	30,600
Other Purchased Services	199	400	400	199	201	400
Materials and Supplies	7,031	9,750	9,750	3,514	6,399	9,750
Work Related Training & Expenses	429	710	710	218	492	710
Interdepartmental Charges	2,236	5,100	5,100	801	4,842	5,100
Other Expenses	0	-	-	(0)	-	-
Outlay	42,783	371,382	396,980	19,232	367,035	198,775
<b>Total Expenditures</b>	<b>237,929</b>	<b>543,140</b>	<b>568,738</b>	<b>84,613</b>	<b>477,574</b>	<b>370,956</b>

**NOTE:** This department was created for 2019 by separating the revenues and expenditures for what had been the Airport Division of the Airport & Parks Department. The budget presentation above is as though this had taken place for 2018 as well as for 2019.

<b>Highway--Fund 701</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	337,065	200,000	200,000	154,205	349,265	100,000
Public Charges for Services	12,666	-	-	1,680	-	-
Intergovernmental Charges for Services	10,819,403	10,339,696	10,339,696	3,312,626	7,063,731	11,365,228
Other Revenues	306,822	-	-	73,217	-	-
Other Financing Sources	12,763	-	-	-	-	-
<b>Total Revenues</b>	<b>11,488,719</b>	<b>10,539,696</b>	<b>10,539,696</b>	<b>3,541,728</b>	<b>7,412,996</b>	<b>11,465,228</b>
<b>Expenditures</b>						
Salaries and Wages	2,686,783	2,778,864	2,778,864	1,278,783	1,514,193	2,810,089
Fringe Benefits	1,381,757	1,431,683	1,431,683	676,593	755,297	1,534,103
Professional Services	6,413	5,000	5,000	2,183	2,000	4,500
Heating, Utilities, Telephone	201,632	235,000	235,000	88,717	160,400	225,300
Repair & Maintenance	294,444	190,747	190,747	117,845	101,800	182,855
Other Purchased Services	1,073,901	208,915	208,915	140,602	174,810	251,450
Materials and Supplies	6,658,487	6,899,164	6,899,164	2,066,871	4,946,590	7,689,338
Work Related Training & Expenses	30,750	26,907	26,907	27,840	14,400	34,500
Interdepartmental Charges	(5,287,134)	(4,578,762)	(4,578,762)	(2,040,293)	(2,766,268)	(4,522,490)
Depreciation Expense	1,026,804	930,625	930,625	15,418	914,625	938,035
Other Expenses	2,815,647	2,411,553	2,411,553	1,641,086	1,138,460	2,317,548
Other Financing Uses	20,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>10,909,485</b>	<b>10,539,696</b>	<b>10,539,696</b>	<b>4,015,645</b>	<b>6,956,307</b>	<b>11,465,228</b>

<b>County Roads &amp; Bridges/Recycling</b>						
<i>Classification</i>	<i>2018 Actuals</i>	<i>2019 Adopted Budget</i>	<i>2019 Amended Budget</i>	<i>2019 6/30/2019 Actuals</i>	<i>2019 Remaining 6 Months Projection</i>	<i>2020 Budget</i>
<b>County Roads &amp; Bridges Fund 205</b>						
<u>Revenues</u>						
Taxes	570,200	-	482,664	482,664	-	-
Intergovernmental Revenues	1,723,672	1,183,191	1,183,191	295,805	887,386	1,418,225
Interest	769	-	-	347	347	-
Other Revenues	-	-	-	-	-	-
Other Financing Sources	2,488,276	3,530,780	3,530,780	319,017	3,211,763	3,649,047
<b>Total Revenues</b>	<b>4,782,917</b>	<b>4,713,971</b>	<b>5,196,635</b>	<b>1,097,832</b>	<b>4,099,496</b>	<b>5,067,272</b>
<u>Expenditures</u>						
County Road Maintenance	916,757	1,032,455	1,032,455	407,195	624,260	1,029,033
County Road Construction-CIP	2,789,340	3,530,780	3,530,780	319,017	3,211,529	3,784,046
Snow Removal	770,256	608,400	608,400	726,325	156,000	708,434
County Aid Bridge Construction	11,572	25,000	25,000	-	13,000	25,000
County Road Const. - Federal	431,308	-	-	6,198	-	-
DK Maintenance/Construction	12,370	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,931,603</b>	<b>5,196,635</b>	<b>5,196,635</b>	<b>1,458,736</b>	<b>4,004,789</b>	<b>5,546,513</b>
<b>Recycling Fund 209</b>						
<u>Revenues</u>						
Taxes	82,430	-	82,430	82,430	-	-
Intergovernmental Revenues	98,974	86,584	86,584	86,489	-	100,584
Interest	28,929	500	500	-	500	-
Other Revenues	72	-	-	-	-	-
Other Financing Sources	-	71,500	71,500	-	-	17,806
<b>Total Revenues</b>	<b>210,406</b>	<b>158,584</b>	<b>241,014</b>	<b>168,919</b>	<b>500</b>	<b>118,390</b>
<u>Expenditures</u>						
Interdepartmental Charges	-	82,000	82,000	-	78,000	-
Grants	117,573	76,584	76,584	73,521	37,000	118,390
Other Expenses	-	82,430	82,430	-	82,430	82,430
<b>Total Expenditures</b>	<b>117,573</b>	<b>241,014</b>	<b>241,014</b>	<b>73,521</b>	<b>197,430</b>	<b>200,820</b>

<b>Transportation</b>						
<i>Classification</i>	<b>2018 Actuals</b>	<b>2019 Adopted Budget</b>	<b>2019 Amended Budget</b>	<b>2019 6/30/2019 Actuals</b>	<b>2019 Remaining 6 Months Projection</b>	<b>2020 Budget</b>
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	495,233	610,072
Public Charges for Services	-	-	-	-	2,426	6,000
<b>Total Revenues</b>	-	-	-	-	<b>497,659</b>	<b>616,072</b>
<b>Expenditures</b>						
Salaries and Wages	-	-	-	-	26,650	95,551
Fringe Benefits	-	-	-	-	-	62,318
Professional Services	-	-	-	-	-	508
Heating, Utilities, Telephone	-	-	-	-	275	1,200
Repair & Maintenance	-	-	-	-	916	2,000
Other Purchased Services	-	-	-	-	397,961	713,548
Materials and Supplies	-	-	-	-	3,014	7,700
Work Related Training & Expenses	-	-	-	-	-	2,200
Interdepartmental Charges	-	-	-	-	52,647	26,666
Other Expenses	-	-	-	-	(73,894)	(126,208)
Outlay	-	-	-	-	8,726	8,809
Other Financing Uses	-	-	-	-	-	14,720
<b>Total Expenditures</b>	-	-	-	-	<b>416,295</b>	<b>809,012</b>

**NOTE:** This department was created in the 2020 Budget by separating from the Senior Resource Center budget. Because a new department was created with a different arrangement, the budget presentation above only shows 2019 remaining and 2020 budgeted amounts for this new fund; prior information is

# 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 2020**

Project No.	2020 Project Name	Eligible for Long Term Financing	Eligible for Short Term Financing	Federal	State	Levy	Other*	TOTAL
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\*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)

**Airport**

1-53-01	North/South Runway Reconstruction ("Other" is unused C.I.P. funding for Airport Runway Reconstruction not used in 2016-2017 & C.I.P. carryover from prior year, levied in 2019)	-	-	-	-	25,000	175,000	200,000
1-53-02	Snow Removal Equipment Building ("Other" is C.I.P. carryover from prior years)	-	-	-	-	337,500	287,500	625,000
		-	-	-	-	<b>362,500</b>	<b>462,500</b>	<b>825,000</b>

**Highway**

1-33-01	CTH J (Carnot Road - CTH S)	-	-	-	-	208,085	-	208,085
1-33-02	CTH U (Johnson Road - S. of Lake Lane)	-	-	-	-	387,698	-	387,698
1-33-03	CTH W (Various Locations)	-	-	-	135,000	517,906	-	652,906
1-33-04	CTH V (CTH T - CTH A)	-	-	-	-	574,315	-	574,315
1-33-05	CTH V (CTH A - STH 57)	-	-	-	-	87,123	-	87,123
1-33-06	CTH C (Rileys Bay Road - CTH PD)	-	-	-	-	1,225,093	-	1,225,093
1-33-07	CTH SB (CTH C - Zirbel Road)	-	-	-	-	364,149	-	364,149
1-33-08	CTH M (CTH C - Hainesville Road)	-	-	-	-	284,678	-	284,678
		-	-	-	-	-	-	-
		-	-	-	135,000	3,649,047	-	3,784,047

**Library**

1-36-01	New Boiler ("Other" is \$31,500 from City of Sturgeon Bay & \$31,500 from Bldg. Equipment Replacement Reserve)	-	-	-	-	-	63,000	63,000
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**Facilities and Parks**

1-37-01	John Miles Park - Entrance Gate, Signs and Ticket Booth ("Other" is unused C.I.P. funding for John Miles Park Paving not used in 2019)	-	-	-	-	90,000	30,000	120,000
1-37-02	56 N 4th Ave Building Roof Replacement ("Other" is funds from Museum Expansion Project Reserve)	-	-	-	-	-	225,000	225,000
1-37-03	56 N 4th Ave Building Repairs & Remodeling Work ("Other" is funds from Museum Expansion Project Reserve)	-	-	-	-	-	262,354	262,354
		-	-	-	-	90,000	517,354	607,354

**Table 1 - Continued**  
**Cost Summary by Funding Source and Year**  
**FY 2020**

<b>Project No.</b>	<b>2020 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>
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\*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)

**Sheriff**

1-28-01	Justice Center Technology Upgrade	-	-	-	-	81,129	-	81,129
1-28-02	Justice Center Cold Storage Building ("Other" is C.I.P. carryover from prior year, levied in 2019)	-	-	-	-	150,000	199,625	349,625
1-28-03	Door County Jail Door Upgrade - Project to be split between 2020 & 2021	-	-	-	-	130,000	-	130,000
						<b>361,129</b>	<b>199,625</b>	<b>560,754</b>

**Technology Services**

1-13-01	County Board/Chambers Room Audio/Video Upgrade	-	-	-	-	122,000		122,000
1-13-01	County Board/Chambers Room Audio/Video Upgrade - Revised add to include ADA Compliant	-	-	-	-	154,000		154,000
1-13-02	WAP/WIFI Upgrade ("Other" is funds from IS Equipment Replacement Reserve)	-	-	-	-	-	70,000	70,000
						<b>154,000</b>	<b>70,000</b>	<b>224,000</b>

<b>TOTAL - 2020 C.I.P.</b>	-	-	-	135,000	4,616,676	1,312,479	6,064,155
<i>2019 Adopted C.I.P.</i>	-	-	-	-	4,526,780	2,183,700	6,710,480
<b>2020 Over (Under) 2019 Adopted</b>	-	-	-	135,000	89,896	(871,221)	(646,325)
% Increase 2020 over 2019	0%	0%	-100%	-100%	2%	-40%	-10%

**DOOR COUNTY**  
**2020 OUTLAY BY DEPARTMENT**  
**General & TS Outlay Summary, Net of Grants & Other Funding Resources**

	General Outlay	Tech. Services Outlay	Tech. Services Maintenance
<b>Budgeted for 2019, Net of Outside Funding</b>	1,958,949	256,250	571,207
Administration	1,200,000	-	-
Airport	40,441	-	-
Child Support	-	-	450
County Administrator	-	-	413
County Board	-	15,000	-
County Clerk	-	4,500	-
District Attorney	-	-	65
Emergency Management & Communications	8,831	300	139,332
Emergency Services	637,140	2,000	25,667
Facilities & Parks	456,320	3,130	9,329
Finance	-	-	30,880
Highway	1,150,300	-	11,108
Human Resources	-	3,000	21,426
Health & Human Services	3,196	31,710	47,487
Land Use Services	6,881	6,455	8,213
Library	-	9,468	-
Museum	-	2,650	1,140
Register of Deeds	-	-	22,010
Senior Resource Center/ADRC	-	1,755	2,400
Sheriff	350,340	51,195	85,132
Soil & Water	43,295	4,550	4,800
Technology Services	-	108,356	397,626
Transportation	8,809	-	-
UW Extension	-	1,200	-
Veterans	-	-	1,400
<b>Grand Totals</b>	3,905,553	245,269	808,878
<b>Less these Funding Sources:</b>			
Vehicle Replacement Fund	(669,450)	-	-
LIO Funding	-	(6,455)	(70,292)
Emergency Services Funding *	(357,940)	(2,000)	(50,527)
Highway Funding	(1,150,300)	-	(11,108)
Health & Human Services (in Budget) *	-	(31,710)	(47,487)
Register of Deeds Redaction Account	-	-	-
School Districts- Southern Door/Sevastopol	-	-	(4,800)
Internet Fees	-	-	(33,000)
<b>Subtotal-Funding Sources</b>	(2,177,690)	(40,165)	(217,214)
<b>Total Net of Outside Funding</b>	1,727,863	205,104	591,664
<b>2020 (Under)/Over 2019</b>	(231,086)	(51,146)	20,457
* Still part of annual tax levy			

## DOOR COUNTY 2020 GENERAL OUTLAY BY DEPARTMENT

Tax Levy for 2019--Emergency Services		387,436	
Tax Levy for 2019--All Other		1,958,949	
<b>Administration</b>			<b>Health &amp; Human Services</b>
Building Equipment Replacement Fund	100,000	Vehicle Replacement Fund	3,196
Technology Equipment Replacement Fund	100,000	<b>Total Health &amp; Human Services</b>	
Health & Human Services Fund	1,000,000		<b>3,196</b>
<b>Total Administration</b>		<b>1,200,000</b>	<b>Transportation</b>
		Vehicle Replacement Fund	8,809
<b>Airport</b>			<b>Total Transportation</b>
Vehicle Replacement Fund	18,108		<b>8,809</b>
Replace Heating System Hangar #8	14,000	<b>Sheriff</b>	
County Match for Federal/State Airport Capital Grants	8,333	Vehicle Replacement Fund	212,258
<b>Total Airport</b>		Replace Squad Cars (4)	138,082
	<b>40,441</b>		
<b>Facilities &amp; Parks</b>			
Vehicle Replacement Fund	98,227		
Replace 2014 Dodge Grand Caravan	28,644		
Replace 2014 Dodge Grand Caravan	28,644		
Replace 2009 Ford F150 Truck	58,023	<b>Total Sheriff</b>	
Replace 2014 Ford 1/2 ton Pickup	32,888		<b>350,340</b>
Replace 2009 Chevy 3/4 ton Pickup	41,375	<b>Soil &amp; Water</b>	
Replace 2012 John Deere Mower	25,462	Vehicle Replacement Fund	6,163
UPS Battery Replacement GC	6,000	Replace 2013 Chevy Silverado Pickup	37,132
UPS Replacement - Liebert GXT4	7,656	<b>Total Soil &amp; Water</b>	
Forestville Dam Safety Walk	5,800		<b>43,295</b>
GC Mower Replacement	5,677		
Road Repairs - Ellison Bluff Park	12,500		
JC Water Isolation valve installation	8,000		
Conference Room Chairs	5,800		
Re-lamp GC LED Lighting	49,824	<b>Total All General Outlay</b>	
Crack Seal Road - Front Lot JC	6,800		<b>2,755,253</b>
Future John Miles Park Projects	35,000	<b>Sources of Funds for Replacing Vehicles:</b>	
<b>Total Building &amp; Grounds</b>		Vehicle Replacement Fund-Emergency Services	279,200
	<b>456,320</b>	Vehicle Replacement Fund-Other	390,250
<b>Emergency Management &amp; Communications</b>			
Vehicle Replacement Fund	5,615	<b>Outlay Amounts Funded by Tax Levy:</b>	
Wireless Headsets (12)	2,216	<b>Total Emergency Services (Outside Levy Limits)</b>	
Sunnyslope Generator Maintenance	1,000	<b>357,940</b>	
<b>Total Emergency Management &amp; Communications</b>		<b>Total Other (Within Levy Limits)</b>	
	<b>8,831</b>	<b>1,727,863</b>	
<b>Emergency Services</b>		<b>2020 (Under)/Over 2019:</b>	
Vehicle Replacement Fund	357,940	<b>Total Emergency Services--(Under)/Over</b>	
Replace Ambulance #8127	240,000	<b>14,349</b>	
Replace Chevy Tahoe	39,200	<b>Total Other--(Under)/Over</b>	
<b>Total Emergency Services</b>		<b>(304,472)</b>	
	<b>637,140</b>	<b>Total (Under)/Over</b>	
		<b>(290,123)</b>	
		<b>Tax Levy Emergency Services--(Under)/Over</b>	
		<b>(29,496)</b>	
		<b>Tax Levy Other--(Under)/Over</b>	
		<b>(231,086)</b>	
		<b>Total Tax Levy (Under)/Over</b>	
		<b>(260,582)</b>	
<b>Land Use Services</b>			
Vehicle Replacement Fund	6,881		
<b>Total Land Use Services</b>			
	<b>6,881</b>		

DOOR COUNTY					
2020 Technology Services--Equipment Outlay by Department					
Department	Requests	Total	Department	Requests	Total
			Senior Center/ADRC	Busy Phone Indicator	35
				Tablet/Docking Station	1,400
County Board	New Tablets/Chromebooks	15,000		Headset	260
	<b>Total - County Board</b>	<b>15,000</b>		Blue Light Minimizing Screen Filter	60
				<b>Total - Senior Center/ADRC</b>	<b>1,755</b>
County Clerk	Cheery & Beacon Conference Room Set-Ups	4,500	Sheriff	IP Configure Upgrade from ESM to Orchid	11,000
	<b>Total - County Clerk</b>	<b>4,500</b>		Spillman Site License	3,000
District Attorney				Spare Asis Camera 3375	625
	<b>Total - District Attorney</b>	<b>-</b>		Spare Asis Camera - Indoor Q6055-EPTZ	2,700
Emergency Mgmt. & Communications	Projector	300		MDC's (6)	32,000
	<b>Total - Emergency Mgmt. &amp; Communications</b>	<b>300</b>		Spare Garmin GPS Pucks	190
Emergency Services				Spare Global Sat Pucks	105
	New Microsoft Surfaces (2)	2,000		Wyse/Monitor/Printer (2)	1,400
	<b>Total - Emergency Services</b>	<b>2,000</b>		Large Monitor - 27 inch	175
				<b>Total - Sheriff</b>	<b>51,195</b>
Facilities & Parks	Surface Tablets/Accessories (2)	2,800	Soil & Water	Handheld GPS Garmin	250
	Dual Monitor Stand	330		1 TB or greater External Hard Drive	100
	<b>Total - Facilities &amp; Parks</b>	<b>3,130</b>		Additional Auto Cad License	2,700
Highway				Auto Cad Computer	1,500
	<b>Total - Highway</b>	<b>-</b>		<b>Total - Soil &amp; Water</b>	<b>4,550</b>
Human Resources	Second Badge Printer	3,000	Technology Services	Server Licensing for Pivot 3	2,156
	<b>Total - Human Resources</b>	<b>3,000</b>		Spare Cameras for GC	1,500
				Server Antivirus	1,900
				WDI - PCS Director to Papercut	20,000
Health & Human Services	Headsets (5)	1,300		HBS	12,000
	Monitor and Privacy Screen	210		TAPIT Upgrade	3,500
	Dragon Software & Headset	300		Spare ID Cards for HR	1,300
	Tablet	550		Spare FOB Readers (2)	600
	Microsoft Tablet & Docking Station	1,100		SSD's for Checkout Laptops	900
	Tablet Replacements	7,500		Additional Laptop for Checkout	1,500
	Monitor & Wyse Video Splitter	200		Email Security/Phishing Software	5,500
	Laptop	550		FOB System	20,000
	TCM CRF's	20,000		Wyse Replacements	15,000
	<b>Total - Health &amp; Human Services</b>	<b>31,710</b>		Recepting Software for County Clerk	5,000
Land Use Services	Scanner & Related Software License	6,455		FOB/Camera/Moxa Box Replacements	10,000
	<b>Total - Land Use Services</b>	<b>6,455</b>		Dual Factor Authentication	7,500
				<b>Total - Technology Services</b>	<b>108,356</b>
Library	HP Elite Desk 705 G4-mini-desktop (3)	1,890	UW Extension	Laptop and Bag	1,200
	Lenovo M 725s-SFF-A10Pro (5)	2,900		<b>Total - UW Extension</b>	<b>1,200</b>
	HP Color Pro Printer/Copier/Scanner	630			
	Adobe Creative Cloud All Apps	360		<b>Grand Total IS Equipment Capital Outlay</b>	<b>245,269</b>
	Windows Licenses (18)	288			
	Epson PowerLite S39 - 3LCD Projector-portable	400		Less these funding sources:	
	Contingency	3,000		LIO	(6,455)
	<b>Total - Library</b>	<b>9,468</b>		Highway	-
Museum	VuPoint Hand Held Scanner	150		Emergency Services *	(2,000)
	Scanner for Slides & Negatives	300		Human Services (In Human Services Budget) *	(31,710)
	Smaller MFP from WDI with stand	2,200		<b>Total Funding Outside Technology Services</b>	<b>(40,165)</b>
	<b>Total - Museum</b>	<b>2,650</b>		<b>Total Technology Services Equipment Outlay - 2020</b>	<b>205,104</b>
				<b>Total Technology Services Equipment Outlay - 2019</b>	<b>256,250</b>
				<b>2020 (Under)/Over 2019 Tech. Serv. Equipment Outlay</b>	<b>(51,146)</b>
				* Still part of annual tax levy	

DOOR COUNTY					
2020 Technology Services--Maintenance by Department					
Department	Requests	Total	Department	Requests	Total
ADRC	Schedule Plus	2,400	Soil & Water	AutoDesk and AutoCAD Software Maintenance	2,250
	<b>Total - ADRC</b>	<b>2,400</b>			
Child Support	Managed Router for VPN	450		ARCGIS 3d Analyst Software Maintenance	2,550
	<b>Total - Child Support</b>	<b>450</b>		<b>Total - Soil &amp; Water</b>	<b>4,800</b>
County Board	TyBreaker Election Board	413	Technology Services	DBU Maintenance	540
	<b>Total - County Board</b>	<b>413</b>	(All Departments)	Ruckus Wireless	2,200
District Attorney	PDF Busines	65		IBM Rational Developer Annual Maintenance	3,144
	<b>Total - District Attorney</b>	<b>65</b>		IMS/21 Maintenance (All)	10,244
Emergency Mgmt. & Communications	Portion of SBC E911 Switch	14,140		GCS Software Maintenance	28,940
	Cyber Tech (Lofler) - for PSRS	6,900		SmartNet - Maintenance (All)	22,973
	Bay Electronics - for PSRS Annual Maintenance	110,492		Kaminaro Maintenance	25,307
	Code Red Annual Maintenance	7,800		WisNet Membership	1,500
	<b>Total - Emergency Mgmt. &amp; Communications</b>	<b>139,332</b>		WisNet Network Access Fee	7,200
Emergency Services				WisNet Connection	3,000
	PC ACE - Medicare Service Billing-52302.6936	455		4G Internet Connection	27,000
	EMS Scheduling Software-52302.6936	4,113		Quest Desktop Authority	4,272
	TriTech Billing Software (EMS)-52302.6936	5,000		Office 365 Licensing	75,957
	Imagetrend Annual Maint-52302.6936	8,600		VDA ALNG	17,968
	Spillman CAD-52302.6936	2,619		WINSVRDC CORE ALNG	7,014
	NetMotion-Additional Licenses-52302.6936	713		Maintenance on Sevastopol Switch	338
	Portion of SBC E911 Switch-52302.6936	750		Remote Desktop	4,500
	Nsight PSRS Maintenance	3,417		Cisco DNS License	7,900
	<b>Total - Emergency Services</b>	<b>25,667</b>		Bitdefender	2,412
Facilities & Parks	IPConfigure Licensing	729		Nitro Pro	5,450
	Akita Box Annual Maintenance	8,600		DEG Web Page Hosting	789
	<b>Total - Facilities &amp; Parks</b>	<b>9,329</b>		PCS Print Director	970
Finance	New World Systems Financials Annual Maintenance	30,880		Papercut	3,000
	<b>Total - Finance</b>	<b>30,880</b>		Access Manager-Nervepoint	595
Highway	Advanced Weighing Annual Maintenance	1,850		LogMeIn/GoToAssist Remote Support Service	650
	TAPCO Sign Central annual Maintenance	143		LogMeIn Rescue Remote Support Service	1,299
	Simple Signs/Rowemap Annual Maintenance	420		GoToMeeting	550
	Cummins Maintenance Software Annual Maintenance	720		Sophos SG430	2,833
	Quality Truck Maintenance Software Annual Maintenance	600		Citrix Licensing	27,723
	RTVision Annual Maintenance	5,875		Unlimited Mailbox Maintenance	1,525
	CAT Maintenance Software Annual Maintenance	1,500		IBM Spectrum Protect	2,524
	<b>Total - Highway</b>	<b>11,108</b>		ZoHo Help Desk Annual Maintenance	1,166
Human Resources	NeoGov Applicant Tracking	7,910		Aristotle Licensing	4,000
	NeoGov PE	13,516		Zix Email Encryption	15,969
	<b>Total - Human Resources</b>	<b>21,426</b>		Survey Monkey	300
Health & Human Services	WinScribe Dictation	885		Macrium Reflect Software	559
	The Clinical Manager	17,460		Social Media Archiving	4,788
	Office 365 SHRDSVR ALNG Platform	14,471		co.door.w.us Certificates	112
	CoreCAL Bridge Office 365	1,394		Website Domain RSVP	1,500
	Electronic Signing Software	1,200		Extreme Server (ADRC)	485
	VDA ALNG VL Platform	7,529		Expert Forum Exchange	250
	IMS/21 ID Protect	1,054		Nsight Fiber Tower Maintenance	4,800
	Q Global Psych Testing Software	165		Nsight Fiber Tower Maintenance	14,661
	Managed Router for VPN	450		Sturgeon Bay CAN Maintenance	25,000
	Claim Shuttle	500			
	Meraki Security/Cloud	700		Replacement Scanner	1,000
	Dr. First	650		<b>Total - Technology Services - All Departments</b>	<b>374,898</b>
	EMR Direct	175	Technology Services	Tappit Call Accounting Software Maintenance	695
	PC ACE-Medicare Service Billing	455	(All Phones)	SBU Pole Attachment Annual Fees	2,200
	DSS Check-In Software Annual Maintenance	399		Cisco Phone Maintenance	19,833
	<b>Total - Health &amp; Human Services</b>	<b>47,487</b>		<b>Total - Technology Services - All Phones</b>	<b>22,728</b>
Land Use Services	ARCGIS & ARCPAD Software Maintenance	8,150	Veterans	Vetraspec	1,400
	Scanner Maintenance	63		<b>Total - Veterans</b>	<b>1,400</b>
	<b>Total - Land Use Services</b>	<b>8,213</b>			
Museum	Ancestry	800		<b>Grand Total Technology Services Maintenance</b>	<b>808,878</b>
	Past Perfect	540		<b>Less these funding sources:</b>	
	<b>Total -Museum</b>	<b>1,140</b>		LIO	(70,292)
Register of Deeds	Color Tract Annual Hosting	1,200		Emergency Services Software *	(25,667)
	Fidlar Technologies/AVID Annual Maintenance	20,000		Emergency Services Portion of PSRS (18.9%) *	(24,860)
	Scanner Maintenance	810		Highway	(11,108)
	<b>Total - Register of Deeds</b>	<b>22,010</b>		Human Services (in Human Services Budget) *	(47,487)
Sheriff	Guard 1 Software Maintenance	1,360		Register of Deeds Reduction Account	
	Schedule Soft Maintenance	4,500		School Districts -- Southern Door & Sevastopol	(4,800)
	Morphotrust - Livescan - Identix Maintenance	7,983		Internet Fees (City of Sturgeon Bay, Southern Door Schools, Sevastopol Schools, NWTCC, Lawrence University)	(33,000)
	Morpho Ident Maintenance	162		<b>Total - Direct Funding Sources</b>	<b>(217,214)</b>
	NetMotion Mobility Maintenance	2,090		<b>Total Technology Services Maintenance Levy - 2020</b>	<b>591,664</b>
	Arbitrator Annual Maintenance	1,027		<b>Total Technology Services Maintenance Levy - 2019</b>	<b>571,207</b>
	IPConfigure Licensing	7,727		2020 (Under)/Over 2019 IS Equipment Maintenance	20,457
	Fujitsu Scanner Maintenance	65		* Still part of annual tax levy	
	Spillman Public Safety Software (PSS)-Mapping	6,329			
	Spillman Public Safety Software (PSS)	49,539			
	Polycom Maintenance for Cameras	4,000			
	Website Hosting/Maintenance	350			
	<b>Total - Sheriff</b>	<b>85,132</b>			



**DOOR COUNTY**  
**2020 Highway Roadwork Schedule**

<b>DOOR COUNTY</b>				
<b>2020 <u>Highway</u> Roadwork Schedule</b>				
<u>Paving Project</u>			<u>Length</u>	
	<u>From</u>	<u>To</u>	<u>(miles)</u>	<u>Total Cost</u>
<b>Capital Improvement Plan:</b>				
County J	Carnot Road	CTH S	1	208,085
County U	Johnson Road	S. of Lake Lane	1.6	387,698
County W	Various Locations		3	652,906
County V	CTH T	CTH A	2.76	574,315
County V	CTH A	STH 57	0.34	87,123
County C	Rileys Bay Road	CTH PD	4.7	1,225,093
County SB	CTH C	Zirbel Road	1.75	364,149
County M	CTH C	Hainesville Road	2	284,678
		Total Cost	17.15	3,784,047
		Less Federal, Jurisdictional, and		
		Other Funding		(135,000)
<b>Total Road Construction Projects (CIP)--Levy Portion</b>				<b>3,649,047</b>
<b>Road Maintenance:</b>				
	County W - Washington Island Maintenance Agreement			48,000
	County Routine Maintenance			573,455
	Building and Grounds Operations			260,000
	Seal Coating Projects			68,000
	County Bridge & Culvert Repairs			40,000
<b>Total County Road Maintenance</b>				<b>989,455</b>

**DOOR COUNTY**  
**2020 Capital Outlay**  
**Compared with 2019 Plus**  
**County Road Improvements**

2019 General Outlay (Tax Levy Portion)	2,346,385
2019 Technology Services Outlay (Tax Levy Portion)	300,200
2019 Technology Services Maintenance (Tax Levy Portion)	668,472
<b>2018 - Total</b>	<b>3,315,057</b>
2020 Requested General Outlay (Tax Levy Portion)	2,085,803
2020 Requested Technology Services Outlay (Tax Levy Portion)	238,814
2020 Requested Tech. Services Maintenance (Tax Levy Portion)	689,678
<b>2019 Requested - Total</b>	<b>3,014,295</b>
<b>2020 Requested (Under)/Over 2019 Total</b>	<b>(300,762)</b>
2019 Capital Improvement Plan (Tax Levy Portion)	1,096,000
2020 Requested Capital Improvement Plan (Tax Levy Portion)	877,733
<b>2020 (Under)/Over 2019 Capital Improvement Plan (Tax Levy)</b>	<b>(218,267)</b>
2019 County Roads & Bridges (Construction) Tax Levy Portion	3,530,780
2020 County Roads & Bridges (Construction) Tax Levy Portion	3,649,047
<b>2020 (Under)/Over 2019 County Roads &amp; Bridges (Construction)</b>	<b>118,267</b>
<b>2020 Grand Total (Under)/Over 2019 Grand Total To Date</b>	<b>(400,762)</b>





***Other Supportive  
Information***

## Door County 2020 Wage and Benefit Totals with Comparison Year 2019

DEPARTMENT	2019			2020			% of Total 2020 Wages & Benefits	% Change 2020 vs. 2019
	Wages	Benefits	Total Wages & Benefits	Wages	Benefits	Total Wages & Benefits		
Administrator	186,793	72,271	259,064	190,623	78,889	269,512	0.81%	4.03%
Airport	83,410	17,788	101,198	82,984	18,637	101,621	0.31%	0.42%
Child Support	302,457	143,697	446,154	311,874	157,820	469,694	1.41%	5.28%
Corporation Counsel	244,237	104,214	348,451	250,731	114,038	364,769	1.10%	4.68%
County Board	71,675	5,633	77,308	71,675	5,626	77,301	0.23%	-0.01%
County Clerk	107,167	61,360	168,527	111,935	67,887	179,822	0.54%	6.70%
County Treasurer	110,210	34,013	144,223	113,235	52,337	165,572	0.50%	14.80%
Court Systems	483,196	220,236	703,432	505,408	242,559	747,967	2.25%	6.33%
District Attorney	208,435	122,037	330,472	217,340	160,687	378,027	1.14%	14.39%
Emergency Management & Communications	580,102	223,204	803,306	713,937	350,419	1,064,356	3.20%	32.50%
Emergency Services	2,293,191	922,584	3,215,775	2,341,135	990,835	3,331,970	10.01%	3.61%
Facilities & Parks	911,279	468,564	1,379,843	995,286	502,610	1,497,896	4.50%	8.56%
Finance	339,902	163,630	503,532	331,478	176,841	508,319	1.53%	0.95%
General Admin-Unemployment/Medical	-	707,000	707,000	-	1,113,998	1,113,998	3.35%	57.57%
Highway Department	2,778,864	1,431,683	4,210,547	2,810,089	1,534,103	4,344,192	13.05%	3.17%
Human Resources	202,781	84,354	287,135	213,063	108,370	321,433	0.97%	11.94%
Health & Human Services	3,419,472	1,490,602	4,910,074	4,172,584	2,078,895	6,251,479	18.77%	27.32%
Land Use Services	732,141	360,365	1,092,506	757,417	408,627	1,166,044	3.50%	6.73%
Library	919,552	320,730	1,240,282	969,674	334,433	1,304,107	3.92%	5.15%
Medical Examiner	-	-	-	-	-	-	0.00%	0.00%
Museum	37,471	3,628	41,099	105,451	39,211	144,662	0.43%	251.98%
Public Health	496,024	207,914	703,938	-	-	-	0.00%	-100.00%
Register of Deeds	154,910	91,350	246,260	158,456	100,525	258,981	0.78%	5.17%
Senior Resource Center/ADRC	675,752	408,575	1,084,327	666,089	382,186	1,048,275	3.15%	-3.32%
Sheriff	4,198,011	2,010,370	6,208,381	4,290,442	2,242,874	6,533,316	19.62%	5.23%
Soil & Water	466,615	251,151	717,766	486,311	235,182	721,493	2.17%	0.52%
Technology Services	459,731	185,963	645,694	467,531	202,726	670,257	2.01%	3.80%
Transportation	-	-	-	26,650	-	26,650	0.08%	-
UW Extension	46,093	29,309	75,402	47,540	32,425	79,965	0.24%	6.05%
Veterans Service Office	101,389	46,752	148,141	107,041	51,613	158,654	0.48%	7.10%
<b>Totals</b>	<b>20,610,860</b>	<b>10,188,977</b>	<b>30,799,837</b>	<b>21,515,979</b>	<b>11,784,353</b>	<b>33,300,332</b>	<b>100.00%</b>	<b>8.12%</b>

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

Total Proposed Expenditures  
Wages to Proposed Expenditures  
Benefits to Proposed Expenditures

**76,844,618**

**40.08%**

**26.82%**

**13.26%**

**80,994,038**

**41.11%**

**26.56%**

**14.55%**

**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	3,962,457	3,450,000	2019	512,457
2018	4,115,299	3,750,000	2020	365,299

2018 Real Estates Taxes

MUNICIPALITY	RESIDENT	NON RESIDENT	TOTAL RE TAX
Baileys Harbor	\$2,064,843.36 41%	\$2,960,037.70 59%	\$5,024,881.06
Brussels	\$1,118,340.41 88%	\$146,358.30 12%	\$1,264,698.71
Clay Banks	\$554,014.54 57%	\$410,532.38 43%	\$964,546.92
Egg Harbor	\$2,169,439.80 42%	\$2,985,122.98 58%	\$5,154,562.78
Forestville	\$1,136,384.02 91%	\$112,302.92 9%	\$1,248,686.94
Gardner	\$1,885,498.07 55%	\$1,535,344.40 45%	\$3,420,842.47
Gibraltar	\$3,007,897.74 40%	\$4,592,252.30 60%	\$7,600,150.04
Jacksonport	\$1,386,026.74 43%	\$1,830,683.72 57%	\$3,216,710.46
Liberty Grove	\$3,749,874.10 41%	\$5,337,227.52 59%	\$9,087,101.62
Nasewaupee	\$3,373,139.45 64%	\$1,936,335.51 36%	\$5,309,474.96
Sevastopol	\$4,767,611.34 58%	\$3,435,949.64 42%	\$8,203,560.98
Sturgeon Bay	\$1,137,670.97 55%	\$921,372.34 45%	\$2,059,043.31
Union	\$1,420,838.69 66%	\$722,524.83 34%	\$2,143,363.52
Washington	\$1,608,540.84 44%	\$2,056,318.07 56%	\$3,664,858.91
Village of Egg Harbor	\$1,142,174.55 29%	\$2,776,877.39 71%	\$3,919,051.94
Village of Ephraim	\$1,139,694.47 30%	\$2,639,043.05 70%	\$3,778,737.52
Village of Forestville	\$310,595.56 92%	\$26,997.69 8%	\$337,593.25
Village of Sister Bay	\$1,974,076.45 36%	\$3,531,018.74 64%	\$5,505,095.19
City of Sturgeon Bay	\$14,009,388.46 71%	\$5,600,576.08 29%	\$19,609,964.54
<b>TOTAL RE TAXES 2018</b>	<b>\$47,956,049.56 52%</b>	<b>\$43,556,875.56 48%</b>	<b>\$91,512,925.12</b>

2018 Parcel Count

MUNICIPALITY	RESIDENT	NON RESIDENT	TOTAL PARCELS
Baileys Harbor	1215 46%	1420 54%	2635
Brussels	948 79%	256 21%	1204
Clay Banks	342 65%	185 35%	527
Egg Harbor	1307 39%	2067 61%	3374
Forestville	979 80%	238 20%	1217
Gardner	1103 57%	823 43%	1926
Gibraltar	1378 44%	1773 56%	3151
Jacksonport	846 53%	748 47%	1594
Liberty Grove	1978 43%	2635 57%	4613
Nasewaupée	2253 63%	1310 37%	3563
Sevastopol	2272 64%	1294 36%	3566
Sturgeon Bay	769 65%	420 35%	1189
Union	728 67%	363 33%	1091
Washington	972 43%	1270 57%	2242
Village of Egg Harbor	406 31%	914 69%	1320
Village of Ephraim	360 33%	731 67%	1091
Village of Forestville	276 91%	27 9%	303
Village of Sister Bay	615 35%	1163 65%	1778
City of Sturgeon Bay	3950 81%	943 19%	4893
TOTAL PARCELS 2018	22697 55%	18580 45%	41277

2018 Vacant Land

MUNICIPALITY	RESIDENT	NON RESIDENT	TOTAL PARCELS
Baileys Harbor	511 45%	626 55%	1137
Brussels	455 69%	203 31%	658
Clay Banks	164 63%	96 37%	260
Egg Harbor	559 45%	672 55%	1231
Forestville	480 73%	175 27%	655
Gardner	489 61%	317 39%	806
Gibraltar	614 47%	695 53%	1309
Jacksonport	365 53%	330 47%	695
Liberty Grove	765 38%	1241 62%	2006
Nasewaupee	1025 65%	559 35%	1584
Sevastopol	869 60%	583 40%	1452
Sturgeon Bay	337 67%	168 33%	505
Union	297 66%	152 34%	449
Washington	493 41%	702 59%	1195
Village of Egg Harbor	164 45%	204 55%	368
Village of Ephraim	127 48%	140 52%	267
Village of Forestville	84 84%	16 16%	100
Village of Sister Bay	139 41%	196 59%	335
City of Sturgeon Bay	572 70%	245 30%	817
TOTAL VACANT 2018	8509 54%	7320 46%	15829

2018 Improved

MUNICIPALITY	RESIDENT	NON RESIDENT	TOTAL PARCELS
Baileys Harbor	704 47%	794 53%	1498
Brussels	493 90%	53 10%	546
Clay Banks	178 67%	89 33%	267
Egg Harbor	748 35%	1395 65%	2143
Forestville	499 89%	63 11%	562
Gardner	614 55%	506 45%	1120
Gibraltar	764 41%	1078 59%	1842
Jacksonport	481 54%	418 46%	899
Liberty Grove	1213 47%	1394 53%	2607
Nasewaupee	1228 62%	751 38%	1979
Sevastopol	1403 66%	711 34%	2114
Sturgeon Bay	432 63%	252 37%	684
Union	431 67%	211 33%	642
Washington	479 46%	568 54%	1047
Village of Egg Harbor	242 25%	710 75%	952
Village of Ephraim	233 28%	591 72%	824
Village of Forestville	192 95%	11 5%	203
Village of Sister Bay	476 33%	967 67%	1443
City of Sturgeon Bay	3378 83%	698 17%	4076
TOTAL IMP 2018	14188 56%	11260 44%	25448

# Property Tax Levy Limits

2013 Levy Cap/2014,2015,2016,2017,2018 & 2019 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 on or after 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 ration 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).