

**ADOPTED 2019 BUDGET**  
**for**  
**Door County, Wisconsin**



**Submitted by**

**Ken Pabich, County Administrator**

**Mark Janiak, Finance Director**

**Resolution 2018-77**



**DOOR COUNTY**

**Resolution No. 2018-77  
2019 BUDGET AND TAX LEVY**

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

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

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**BE IT RESOLVED**, That the Door County Board of Supervisors, assembled this 13th day of November, 2018, does hereby approve the 2019 Door County Budget and Tax Levy as follows:

TOTAL EXPENSE	<u>\$76,844,618</u>
LESS REVENUE	<u>\$47,073,834</u>
2019 COUNTY TAX LEVY	<u>\$29,770,784</u>
TAX RATE	<u>\$4.183530486</u>

PER THOUSAND OF EQUALIZED VALUE

**BOARD ACTION**

Vote Required: Majority Vote of a Quorum

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Motion to Approve      Adopted   

1st \_\_\_\_\_ Defeated   

2nd \_\_\_\_\_

Yes: \_\_\_\_\_ No: \_\_\_\_\_ Exc: \_\_\_\_\_

Reviewed by: \_\_\_\_\_, Corp. Counsel

Reviewed by: \_\_\_\_\_, Administrator

**FISCAL IMPACT:** Res. #2018-\_\_\_\_ sets the expected revenue and expenditure levels for the Door County budget year 2019. The levy cannot go over the set operational tax levy limit of \$26,840,585, excluding exempt amounts. Total tax levy which includes the exempt amounts would be \$29,770,784 or an increase of 2.82% over 2018. 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 13th day of November, 2018 by the Door County Board of Supervisors.

Jill M. Lau  
County Clerk, Door County

**SUBMITTED BY:**

\_\_\_\_\_  
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  
2019 Budget***



## COUNTY OF DOOR

County Government Center  
421 Nebraska Street  
Sturgeon Bay, WI 54235

**Ken Pabich**

County Administrator  
(920) 746-2303  
kpabich@co.door.wi.us

### 2019 Budget Financial Summary

For 2019, 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 2019 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 2019 the levy limit is calculated as follows:

	<u>Levy Adjustment</u>	<u>2019 Tax Levy Limit</u>
2018 Tax Levy Capacity	0%	\$24,237,822
Gain Net New Construction	0.916%	\$222,018
<b>2019 Tax Levy Limit</b>		<b>\$24,459,840</b>
2015 Debt Refunding	Outside Levy Limit	\$2,026,900
2017 Debt (ES/Community Center)	Outside Levy Limit	\$353,845
Bridge Aide	Outside Levy Limit	\$25,000
Personal Property Adjustment		-\$84,185
EMS	Outside Levy Limit	\$3,087,705
<b>2019 Total Allowable Tax Levy</b>		<b>\$29,869,105</b>

These amounts were added to the base to arrive at the total allowable tax levy of **\$29,869,105** or an decrease of 0.3% from 2018 of what we could levy. It is important to note that we are not using the full levy amount for 2019.

	<u>2018</u>	<u>2019</u>	<u>% Change</u>
County Equalized Value	\$7,018,124,500	\$7,116,186,700	1.4%
Total Proposed Tax Levy	\$28,954,829	\$29,770,784	2.8%
<b>Tax Rate (per \$1000)</b>	<b>\$4.125721765</b>	<b>\$4.183530486</b>	<b>1.4%</b>

Note from the table above the total equalized value in Door County with TID (Tax Increment District) out increased by 1.4% from 2018. The tax rate for the 2019 proposed budget is **\$4.183530486** per thousand dollars of assessed valuation. This is an increase of approximately 6 cents. (The tax rate is required to be carried out by 9 decimal points.)

#### Departmental Summary

Below is a departmental summary of significant budget changes by department. Note that departments that had offsetting grants for revenue and expenses are not noted below as a significant change. To see the percent change in revenue or expenses, please refer to the 2019 Budget with Comparison Years.

Department	% Change Tax Levy	Comment
Administrator	3.23%	No significant changes.
ADRC	18.5%	Primary increase is from increase LTE hours and changing the Cook position to full time.
Airport	NA	No significant changes. First year tracked separate from Parks
Child Support	5.81%	Primary change is from a reduction in State revenue.
Clerk of Court / Circuit	5.45%	Primary change is from a reduction in revenue.
Corporation Counsel	3.09%	No significant changes.
County Board	15.25%	Primary change includes a 2019 County Board Retreat.
County Clerk	-3.57%	Fewer elections in 2019.
County Treasurer	18.98%	Treasurer collects more in revenues than its departmental expenses; however the increase is caused by less revenue collected.
District Attorney	8.26%	Primary change is from a reduction in revenue.
Emergency Management	NA	First year tracked as separate department.
Emergency Services	-7.32%	Decrease from separating Emergency Management and reduction in capital expenditures.
Facilities & Parks	40.37%	Primary increase is in planned capital expenditures for facility maintenance as well as including Parks Division.
Finance	9.55%	Primary increase is from planned contracted services for County investments.
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	1.32%	No significant changes.
Human Services	-1.23%	Human Services has increased expenses primarily from TS support. These increased expenses were offset in modifying staff levels for a net savings.
Land Use Services	-2.81	No significant changes.
Library	-0.66%	No significant changes.
Medical Examiner	-10.37%	The medical examiner is a contracted service with Brown County. Decrease is based on the contract agreement.
Museum	1.21%	No significant changes.
Public Health	-14.67%	Primary change from wages with new staff in the department..
Register of Deeds	-13.24%	The Register of Deeds collects more in revenues than their expenditures. Primary change is from paying for software fees from the Land Records Fund.
Sheriff	-9.09%	Dispatch was moved from the Sheriff to the Emergency Management.
Soil/Water Conservation	0.03%	No significant changes.
Technology Services	16.05%	Primary increase is from licensing with Microsoft.
UW Extension	-9.06%	Community Educator position removed from the budget.
Veteran Services	1.92%	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 2019 as compared to 2018. 2019 was budgeted at \$829,500.

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 2018 and the actual revenues exceeded budget by \$512,457. This amount per County Board Resolution will be used to offset the tax levy in 2019. \$3,750,000 was budgeted for 2019 sales tax collections.

Debt Service

The debt service tax levy for the 2019 budget is \$2,380,745 (not including related professional services).

Salary Changes

Salary, wages and fringe benefits make up approximately 39.1% of the total budget, and 42.9% of the budget excluding capital projects. Fringe benefits (FICA, retirement, workers comp, and life insurance, medical and dental) represents approximately 31.5% of the total salary, wages and fringe benefit numbers.

For 2019, the County will be in the fourth 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) decreased for 2019. The County's share for general employees and elected officials went from 6.7% to 6.55% and protective employees with Social Security went from 10.7% to 10.55%.

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 6.55% for general employees and elected employees in 2019. This county share of the retirement contribution for general and elected employees amounts to approximately \$977,000. The county portion of Wisconsin Retirement Systems contributions for the Public Safety employees (Sheriff and Emergency Services) is budgeted at approximately \$547,000 for 2019.

Medical Benefits

Door County medical rates will not increase in 2019 nor will dental rates. However, Medical Benefits could change at any time during the year as rates are based upon the number and dollar amount of claims. Contribution rates are as follows:

Full time (40 hours per week) employees will pay a cost share of 15% with the exception of the public safety bargaining groups which are projected at a cost share 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.

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

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

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

Workers Compensation

The 2019 budget for Workers Compensation is \$829,619 which is a 11.08% change from 2018. This expense increase is due to the fact that we are transferring \$200,000 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 15.35% decrease. Revenues for 2019 are up down since County Road C is completed (and we had Federal revenue). The decrease in expenditures match the revenue side for the Federal project (other county road construction expenditures are under Capital Projects below).

Capital Projects

Capital Projects fund expenditures increased in total by 31.8% from 2018 budget (excluding the ES/Community Center project). While the expenditures are up, it is important to note that the tax levy related to Capital Project only increased 3.77%. The 2019-2023 CIP (Capital Improvement Program) was adopted by the County Board. The tax levy portion for 2019 includes the following projects:

Airport:	\$237,500	N/S runway and Snow removal equipment
Highway:	\$3,530,780	for 17.58 miles of road construction
Emergency Services:	\$300,000	for Washington Island Station
Finance:	\$200,000	for new payroll software
Library:	\$46,000	for a new chiller
Facilities & Parks:	\$112,500	for John Miles paving, LaSalle Pavillion
Sheriff:	<u>\$200,000</u>	for Cold Storage Building
	\$4,626,780	

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## Door County 2019 Proposed Budget with Comparison Years

Department	2017 Adopted				Per Cent Change Tax Levy 2016/2017	2018 Adopted			Per Cent Change Tax Levy 2017/2018	2019 Adopted			Per Cent Change Tax Levy 2018/2019
	Revenues	Expenditure	Tax Levy			Revenues	Expenditure	Tax Levy		Revenues	Expenditure	Tax Levy	
<b>General Fund</b>													
General Administration	3,921,406	1,985,042	(1,936,364)	20.80%	4,413,348	2,786,650	(1,626,698)	15.99%	4,970,703	4,216,305	(754,398)	53.62%	
-- Sales Tax Reserve Applied	418,093	-	(418,093)	-104.52%	544,090	-	(544,090)	-30.14%	512,457	-	(512,457)	5.81%	
-- Other Reserves Applied	378,169	-	(378,169)	N/A	-	-	-	N/A	1,075,000	-	(1,075,000)	N/A	
-- Workers Comp. Applied	-	-	-	N/A	100,000	-	(100,000)	N/A	200,000	-	(200,000)	-100.00%	
-- Fund Balance Applied	100,000	-	(100,000)	N/A	1,000,000	-	(1,000,000)	N/A	300,000	-	(300,000)	70.00%	
Administrator	-	239,262	239,262	1.79%	-	262,572	262,572	9.74%	-	271,044	271,044	3.23%	
Airport	-	-	-	N/A	-	-	-	N/A	348,551	543,140	194,589	N/A	
Airport & Parks	385,879	959,084	573,205	-35.27%	383,303	1,165,571	782,268	36.47%	-	-	-	N/A	
Child Support	554,030	604,020	49,990	-19.25%	501,680	577,228	75,548	51.13%	480,051	559,991	79,940	5.81%	
Clerk of Court/Circuit Court	458,537	884,552	426,015	12.39%	461,608	890,389	428,781	0.65%	451,300	903,456	452,156	5.45%	
Corporation Counsel	7,500	380,386	372,886	0.97%	7,500	383,257	375,757	0.77%	7,500	394,886	387,386	3.09%	
County Board	-	209,343	209,343	-8.06%	-	118,177	118,177	-43.55%	-	136,194	136,194	15.25%	
County Clerk	44,825	213,235	168,410	-24.67%	48,525	233,980	185,455	10.12%	40,725	219,552	178,827	-3.57%	
County Treasurer	667,800	204,290	(463,510)	-1.44%	592,250	183,859	(408,391)	11.89%	519,200	188,323	(330,877)	18.98%	
District Attorney	62,916	365,005	302,089	0.48%	69,250	347,650	278,400	-7.84%	55,550	356,947	301,397	8.26%	
Emergency Management & Communications	-	-	-	N/A	-	-	-	N/A	199,398	962,549	763,151	N/A	
Facilities & Parks	20,000	1,947,122	1,927,122	29.83%	95,800	1,895,591	1,799,791	-6.61%	218,711	2,745,150	2,526,439	40.37%	
Finance	-	528,349	528,349	1.13%	-	542,973	542,973	2.77%	-	594,821	594,821	9.55%	
Human Resources	-	332,825	332,825	8.44%	2,000	343,489	341,489	2.60%	2,000	348,010	346,010	1.32%	
Land Use Services	-	-	-	N/A	422,353	1,410,768	988,415	N/A	401,736	1,362,340	960,604	-2.81%	
Library	107,439	1,617,107	1,509,668	-2.19%	115,911	1,630,626	1,514,715	0.33%	136,811	1,641,576	1,504,765	-0.66%	
Medical Examiner	-	106,887	106,887	4.14%	-	119,191	119,191	11.51%	-	106,827	106,827	-10.37%	
Museum	-	47,934	47,934	-3.86%	-	98,989	98,989	106.51%	-	100,189	100,189	1.21%	
Planning	129,750	671,020	541,270	2.89%	-	-	-	N/A	-	-	-	N/A	
Public Health	312,318	965,007	652,689	1.17%	281,792	954,493	672,701	3.07%	271,954	845,974	574,020	-14.67%	
Real Property Listing	4,050	161,298	157,248	0.87%	-	-	-	N/A	-	-	-	N/A	
Register of Deeds	409,000	316,675	(92,325)	-21.24%	380,000	274,626	(105,374)	-14.13%	397,588	278,258	(119,330)	-13.24%	
Sanitarian	194,535	470,845	276,310	-1.48%	-	-	-	N/A	-	-	-	N/A	
Sheriff	771,476	8,170,681	7,399,205	0.59%	964,952	8,445,548	7,480,596	1.10%	953,549	7,753,799	6,800,250	-9.09%	
Soil/Water Conservation	588,771	1,006,172	417,401	-0.82%	704,659	1,158,831	454,172	8.81%	822,790	1,277,110	454,320	0.03%	
Technology Services	347,496	1,797,077	1,449,581	6.29%	101,870	1,467,803	1,365,933	-5.77%	105,868	1,690,977	1,585,109	16.05%	
UW Extension	2,035	256,870	254,835	-0.20%	-	262,718	262,718	3.09%	-	238,923	238,923	-9.06%	
Veterans' Services	11,000	163,158	152,158	0.63%	11,000	174,552	163,552	7.49%	11,000	177,688	166,688	1.92%	
<b>Total General Fund</b>	<b>9,897,025</b>	<b>24,603,246</b>	<b>14,706,221</b>	<b>0.28%</b>	<b>11,201,891</b>	<b>25,729,531</b>	<b>14,527,640</b>	<b>-1.21%</b>	<b>12,482,442</b>	<b>27,914,029</b>	<b>15,431,587</b>	<b>6.22%</b>	

## Door County 2019 Proposed Budget with Comparison Years

Department	2017 Adopted				Per Cent Change Tax Levy 2016/2017	2018 Adopted				Per Cent Change Tax Levy 2017/2018	2019 Adopted				Per Cent Change Tax Levy 2018/2019
	Revenues	Expenditure	Tax Levy			Revenues	Expenditure	Tax Levy			Revenues	Expenditure	Tax Levy		
<b>Special Revenue Fund</b>															
Human Services	5,342,407	8,307,745	2,965,338	-2.04%	6,019,114	9,110,635	3,091,521	4.26%	6,057,044	9,110,599	3,053,555	-1.23%			
County Roads & Bridges	6,174,363	6,705,365	531,002	1.04%	6,712,526	7,257,726	545,200	2.67%	4,713,971	5,171,635	457,664	-16.06%			
Jail Assessment	26,000	26,000	-	0.00%	21,950	21,950	-	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	144,000	226,430	82,430	0.00%	194,000	276,430	82,430	0.00%	158,584	241,014	82,430	0.00%			
Revolving Loan	135,711	135,711	-	0.00%	118,009	118,009	-	0.00%	156,510	156,510	-	0.00%			
Sr. Resource Center/ADRC	1,824,281	2,432,101	607,820	1.70%	1,517,763	2,044,727	526,964	-13.30%	1,554,288	2,178,806	624,518	18.51%			
<b>Total Spec. Revenue Fund</b>	<b>13,649,792</b>	<b>17,836,382</b>	<b>4,186,590</b>	<b>-1.09%</b>	<b>14,586,392</b>	<b>18,832,507</b>	<b>4,246,115</b>	<b>1.42%</b>	<b>12,664,427</b>	<b>16,882,594</b>	<b>4,218,167</b>	<b>-0.66%</b>			
<b>Debt Service</b>															
Debt Service '05 Refunding	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A			
Debt Service '15 Refunding	-	2,013,100	2,013,100	757.66%	-	2,009,350	2,009,350	-0.19%	-	2,027,300	2,027,300	0.89%			
Debt Service '17 New Debt	-	96,565	96,565	N/A	-	356,195	356,195	268.87%	-	354,245	354,245	-0.55%			
<b>Total Debt Service</b>	<b>-</b>	<b>2,109,665</b>	<b>2,109,665</b>	<b>2.17%</b>	<b>-</b>	<b>2,365,545</b>	<b>2,365,545</b>	<b>12.13%</b>	<b>-</b>	<b>2,381,545</b>	<b>2,381,545</b>	<b>0.68%</b>			
<b>Internal Service Fund</b>															
Highway Department	12,100,822	12,100,822	-	0.00%	12,637,814	12,637,814	-	0.00%	10,539,696	10,539,696	-	0.00%			
Medical/Dental Insurance	6,492,398	6,492,398	-	0.00%	6,666,848	6,666,848	-	0.00%	6,723,195	6,723,195	-	0.00%			
Workers Compensation	664,708	664,708	-	0.00%	746,880	746,880	-	0.00%	829,619	829,619	-	0.00%			
<b>Total Internal Service Fund</b>	<b>19,257,928</b>	<b>19,257,928</b>	<b>-</b>	<b>0.00%</b>	<b>20,051,542</b>	<b>20,051,542</b>	<b>-</b>	<b>0.00%</b>	<b>18,092,510</b>	<b>18,092,510</b>	<b>-</b>	<b>0.00%</b>			
<b>Agency Fund</b>															
Dog Licenses	6,425	6,425	-	0.00%	6,425	6,425	-	0.00%	6,200	6,200	-	0.00%			
Inmate Trust Account	110,000	110,000	-	0.00%	118,800	118,800	-	0.00%	137,800	137,800	-	0.00%			
<b>Total Agency Fund</b>	<b>116,425</b>	<b>116,425</b>	<b>-</b>	<b>0.00%</b>	<b>125,225</b>	<b>125,225</b>	<b>-</b>	<b>0.00%</b>	<b>144,000</b>	<b>144,000</b>	<b>-</b>	<b>0.00%</b>			
<b>Capital Projects Fund</b>															
Capital Projects	830,271	5,038,729	4,208,458	36.66%	707,442	5,166,342	4,458,900	5.95%	2,183,700	6,810,480	4,626,780	3.77%			
Cap. Projects-2017 Borrowing	10,295,440	10,277,340	(18,100)	N/A	-	-	-	N/A	-	-	-	N/A			
<b>Total Capital Projects Fund</b>	<b>11,125,711</b>	<b>15,316,069</b>	<b>4,190,358</b>	<b>36.08%</b>	<b>707,442</b>	<b>5,166,342</b>	<b>4,458,900</b>	<b>6.41%</b>	<b>2,183,700</b>	<b>6,810,480</b>	<b>4,626,780</b>	<b>3.77%</b>			
<b>Total w/o Ambulance/Brdg. Aid</b>	<b>54,046,881</b>	<b>79,239,715</b>	<b>25,192,834</b>	<b>4.79%</b>	<b>46,672,492</b>	<b>72,270,692</b>	<b>25,598,200</b>	<b>1.61%</b>	<b>45,567,079</b>	<b>72,225,158</b>	<b>26,658,079</b>	<b>4.14%</b>			
<b>Outside Cap</b>															
Ambulance	1,270,100	4,364,024	3,093,924	12.41%	1,504,300	4,835,929	3,331,629	7.68%	1,506,755	4,594,460	3,087,705	-7.32%			
Bridge Aid	-	25,000	25,000	-3.85%	-	25,000	25,000	0.00%	-	25,000	25,000	0.00%			
<b>Total Outside Cap</b>	<b>1,270,100</b>	<b>4,389,024</b>	<b>3,118,924</b>	<b>12.25%</b>	<b>1,504,300</b>	<b>4,860,929</b>	<b>3,356,629</b>	<b>7.62%</b>	<b>1,506,755</b>	<b>4,619,460</b>	<b>3,112,705</b>	<b>-7.27%</b>			
<b>TOTAL</b>	<b>55,316,981</b>	<b>83,628,739</b>	<b>28,311,758</b>	<b>5.56%</b>	<b>48,176,792</b>	<b>77,131,621</b>	<b>28,954,829</b>	<b>2.27%</b>	<b>47,073,834</b>	<b>76,844,618</b>	<b>29,770,784</b>	<b>2.82%</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)	6,967,509,200	\$ 4.063397290	1.81%	E.V.(TIDOUT)	7,018,124,500	\$ 4.125721765	0.73%	E.V.(TIDOUT)	7,116,186,700	\$ 4.183530486	1.40%				
Increase in Tax Rate from 2016		3.69%		Increase in Tax Rate from 2017		1.53%		Increase in Tax Rate from 2018		1.40%					

Notice of Public Hearing  
Door County 2019 Budget

Residents and taxpayers take notice that the Door County Board of Supervisors has arranged for a public hearing on the Proposed 2019 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 13, 2018 and on Wednesday, November 14, 2018, 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>2018 Adopted</u> <u>Budget</u>	<u>2019 Proposed</u> <u>Budget</u>	<u>% Change</u>		<u>2018 Adopted</u> <u>Budget</u>	<u>2019 Proposed</u> <u>Budget</u>	<u>% Change</u>
<b>Revenues</b>				<b>Expenditures</b>			
Property Tax	\$17,859,269	\$18,519,292	3.70%	General Government	\$9,728,607	\$11,597,685	19.21%
Other Taxes	\$3,761,120	\$3,762,120	0.03%	Public Safety	\$13,281,477	\$13,310,808	0.22%
Intergovernmental Revenues	\$2,514,007	\$2,784,398	10.76%	Public Works	\$463,316	\$543,140	17.23%
Licenses and Permits	\$220,798	\$213,201	-3.44%	Health and Human Services	\$1,706,273	\$1,583,653	-7.19%
Fines, Forfeitures and Penalties	\$124,200	\$122,100	-1.69%	Culture, Recreation and Education	\$2,816,188	\$2,833,753	0.62%
Public Charges for Service	\$2,551,066	\$2,633,521	3.23%	Conservation and Development	\$2,569,599	\$2,639,450	2.72%
Miscellaneous Revenues	\$1,244,726	\$1,594,876	28.13%	<b>Total General Fund Expenditures</b>	<b>\$30,565,460</b>	<b>\$32,508,489</b>	<b>6.36%</b>
Other Financing Sources	\$2,290,274	\$2,878,981	25.70%				
<b>Total General Fund Revenues</b>	<b>\$30,565,460</b>	<b>\$32,508,489</b>	<b>6.36%</b>				

<b>All Governmental and Proprietary Funds Combined</b>	<u>Unassigned</u>	<u>2019</u>			<u>2018</u>		<u>2019</u>		<u>Estimated</u>
	<u>Fund Balance</u>	<u>2018 Estimated</u>	<u>Proposed</u>	<u>% Change</u>	<u>Estimated</u>	<u>Proposed</u>	<u>% Change</u>	<u>Unassigned</u>	
	<u>Jan. 1, 2018</u>	<u>Revenues</u>	<u>Revenues</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditure</u>	<u>Fund Balance</u>	
General Fund	\$14,841,408	\$28,567,433	\$32,508,489	13.80%	\$28,832,227	\$32,508,489	12.75%	\$14,576,614	
Debt Service Fund	\$0	\$2,365,545	\$2,381,545	0.68%	\$2,365,596	\$2,381,545	0.67%	(\$51)	
Special Revenue Funds	\$0	\$18,610,179	\$16,851,488	-9.45%	\$17,945,025	\$16,851,488	-6.09%	\$665,154	
Internal Service Funds	\$7,615,519	\$20,301,463	\$18,092,510	-10.88%	\$19,536,262	\$18,092,510	-7.39%	\$8,380,720	
Capital Projects Funds	\$0	\$5,283,328	\$6,810,480	28.91%	\$4,836,924	\$6,810,480	40.80%	\$446,404	
<b>Total</b>	<b>\$22,456,927</b>	<b>\$75,127,948</b>	<b>\$76,644,512</b>	<b>2.02%</b>	<b>\$73,516,034</b>	<b>\$76,644,512</b>	<b>4.26%</b>	<b>\$24,068,841</b>	

	<u>2018 Property</u> <u>Tax</u>	<u>2019 Proposed</u> <u>Property Tax</u>	<u>% Change</u>
<b>Property Tax Contributions by Fund</b>	<b>Contribution</b>	<b>Contribution</b>	<b>Tax Levy</b>
General Fund	\$17,859,269	\$18,519,292	3.70%
Debt Service Fund	\$2,365,545	\$2,381,545	0.68%
Special Revenue Funds	\$4,271,115	\$4,243,167	-0.65%
Internal Service Funds	\$0	\$0	0.00%
Capital Projects Funds	\$4,458,900	\$4,626,780	3.77%
<b>Total</b>	<b>\$28,954,829</b>	<b>\$29,770,784</b>	<b>2.82%</b>

## Door County Apportionment 2018 Taxes, Collected in 2019 and Used for 2019 Budget

Municipality	2018 Equalized Value for County Taxes (TIDOUT)	2018 Ratio for County Bridge Aids (Towns & Villages Only)	Wisconsin Department of Administration (DOA) Charitable and Penal 2,761.20	County Taxes					Total Taxes (d+i)
				County Bridge Aid 25,000.00	Countywide Emergency Services 3,087,705.00	All Other County Taxes 30,408,079.00	County Sales Tax Credit (3,750,000.00)	Total County Taxes/Credit (e+f+g+h)	
Town of Bailey Harbor	0.070126547	0.079057484	193.63	1,976.44	216,530.09	2,132,413.58	(262,974.55)	2,087,945.56	2,088,139.19
Town of Brussels	0.012221799	0.013778301	33.75	344.46	37,737.31	371,641.43	(45,831.75)	363,891.45	363,925.20
Town of Clay Banks	0.009855124	0.011110219	27.21	277.76	30,429.72	299,675.39	(36,956.72)	293,426.15	293,453.36
Town of Egg Harbor	0.072812845	0.082085895	201.05	2,052.15	224,824.59	2,214,098.74	(273,048.17)	2,167,927.31	2,168,128.36
Town of Forestville	0.011727081	0.013220579	32.38	330.51	36,209.77	356,598.01	(43,976.55)	349,161.74	349,194.12
Town of Gardner	0.033853693	0.038165116	93.48	954.13	104,530.22	1,029,425.77	(126,951.35)	1,007,958.77	1,008,052.25
Town of Gibraltar	0.106008320	0.119508966	292.71	2,987.72	327,322.42	3,223,509.37	(397,531.20)	3,156,288.31	3,156,581.02
Town of Jacksonport	0.038963719	0.043925927	107.59	1,098.15	120,308.47	1,184,811.85	(146,113.95)	1,160,104.52	1,160,212.11
Town of Liberty Grove	0.131197162	0.147905722	362.25	3,697.63	405,098.13	3,989,453.67	(491,989.35)	3,906,260.08	3,906,622.33
Town of Nasewaupée	0.053273251	0.060057844	147.10	1,501.45	164,492.08	1,619,937.22	(199,774.69)	1,586,156.06	1,586,303.16
Town of Sevastopol	0.100546730	0.113351817	277.63	2,833.80	310,458.64	3,057,432.91	(377,050.24)	2,993,675.11	2,993,952.74
Town of Sturgeon Bay	0.025282698	0.028502566	69.81	712.56	78,065.51	768,798.28	(94,810.12)	752,766.23	752,836.04
Town of Union	0.021794805	0.024570473	60.18	614.26	67,295.93	662,738.15	(81,730.52)	648,917.82	648,978.00
Town of Washington	0.038772409	0.043710253	107.06	1,092.76	119,717.76	1,178,994.48	(145,396.53)	1,154,408.47	1,154,515.53
Village of Egg Harbor	0.050824453	0.057297180	140.34	1,432.43	156,930.92	1,545,473.98	(190,591.70)	1,513,245.63	1,513,385.97
Village of Ephraim	0.049452300	0.055750277	136.55	1,393.76	152,694.11	1,503,749.45	(185,446.13)	1,472,391.19	1,472,527.74
Village of Forestville	0.003195883	0.003602893	8.82	90.07	9,867.94	97,180.66	(11,984.56)	95,154.11	95,162.93
Village of Sister Bay	0.057123543	0.064398488	157.73	1,609.96	176,380.65	1,737,017.21	(214,213.29)	1,700,794.53	1,700,952.26
City of Sturgeon Bay	0.112967638	-	311.93	-	348,810.74	3,435,128.85	(423,628.63)	3,360,310.96	3,360,622.89
<b>TOTAL</b>	<b>1.000000000</b>	<b>1.000000000</b>	<b>2,761.20</b>	<b>25,000.00</b>	<b>3,087,705.00</b>	<b>30,408,079.00</b>	<b>(3,750,000.00)</b>	<b>29,770,784.00</b>	<b>29,773,545.20</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**  
**2018 Taxes, Collected in 2019 and Used for 2019 Budget, with Comparison Year**

<u>Municipality</u>	<u>2018 Taxes - Bridge Aid Apportionment Percentage</u>	<u>2018 Taxes - County Apportionment Percentage</u>	<u>2017 Taxes - Bridge Aid Apportionment Percentage</u>	<u>2017 Taxes - County Apportionment Percentage</u>	<u>2018 County Tax Levy (2019 Budget)</u>	<u>2017 County Tax Levy (2018 Budget)</u>	<u>% County Tax Levy Increase/ Decrease, 2018 from 2017</u>
Town of Bailey Harbor	0.079057484	0.070126547	0.077039918	0.068550508	2,087,945.56	1,985,080.47	5.18%
Town of Brussels	0.013778301	0.012221799	0.013846740	0.012320899	363,891.45	356,787.67	1.99%
Town of Clay Banks	0.011110219	0.009855124	0.011254455	0.010014271	293,426.15	289,992.51	1.18%
Town of Egg Harbor	0.082085895	0.072812845	0.084845883	0.075496295	2,167,927.31	2,186,216.05	-0.84%
Town of Forestville	0.013220579	0.011727081	0.013398539	0.011922088	349,161.74	345,238.92	1.14%
Town of Gardner	0.038165116	0.033853693	0.036944511	0.032873412	1,007,958.77	951,945.79	5.88%
Town of Gibraltar	0.119508966	0.106008320	0.116916790	0.104033150	3,156,288.31	3,012,584.16	4.77%
Town of Jacksonport	0.043925927	0.038963719	0.045107464	0.040136849	1,160,104.52	1,162,279.87	-0.19%
Town of Liberty Grove	0.147905722	0.131197162	0.146490260	0.130347773	3,906,260.08	3,774,601.06	3.49%
Town of Nasewaupee	0.060057844	0.053273251	0.059451596	0.052900330	1,586,156.06	1,531,883.78	3.54%
Town of Sevastopol	0.113351817	0.100546730	0.114719670	0.102078141	2,993,675.11	2,955,971.15	1.28%
Town of Sturgeon Bay	0.028502566	0.025282698	0.029631070	0.026365876	752,766.23	763,501.06	-1.41%
Town of Union	0.024570473	0.021794805	0.024755192	0.022027295	648,917.82	637,864.75	1.73%
Town of Washington	0.043710253	0.038772409	0.044617549	0.039700920	1,154,408.47	1,149,656.27	0.41%
Village of Egg Harbor	0.057297180	0.050824453	0.059746499	0.053162736	1,513,245.63	1,539,482.52	-1.70%
Village of Ephraim	0.055750277	0.049452300	0.053317928	0.047442561	1,472,391.19	1,373,838.13	7.17%
Village of Forestville	0.003602893	0.003195883	0.003507419	0.003120919	95,154.11	90,375.33	5.29%
Village of Sister Bay	0.064398488	0.057123543	0.064408517	0.057311024	1,700,794.53	1,659,608.33	2.48%
City of Sturgeon Bay	-	0.112967638	-	0.110194953	3,360,310.96	3,187,921.18	5.41%
<b>Totals</b>	<b>1.000000000</b>	<b>1.000000000</b>	<b>1.000000000</b>	<b>1.000000000</b>	<b>29,770,784.00</b>	<b>28,954,829.00</b>	<b>2.82%</b>

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

Municipality	2010 Taxes, Collected in 2011	2011 Taxes, Collected in 2012	2012 Taxes, Collected in 2013	2013 Taxes, Collected in 2014	2014 Taxes, Collected in 2015	2015 Taxes, Collected in 2016	2016 Taxes, Collected in 2017	2017 Taxes, Collected in 2018	2018 Taxes, Collected in 2019	% Increase 2018 Over 2017
Town of Bailey Harbor	1,736,942.06	1,786,273.66	1,830,732.63	1,784,173.37	1,848,989.32	1,838,398.65	2,021,361.99	1,985,080.47	2,087,945.56	5.18%
Town of Brussels	264,304.53	276,399.19	281,319.62	292,018.41	318,183.08	333,370.33	354,619.98	356,787.67	363,891.45	1.99%
Town of Clay Banks	241,305.09	250,729.36	243,442.45	258,653.16	275,392.84	281,708.35	285,031.19	289,992.51	293,426.15	1.18%
Town of Egg Harbor	1,965,337.52	1,917,818.18	1,963,672.08	2,016,175.21	2,096,266.85	2,124,506.08	2,261,720.41	2,186,216.05	2,167,927.31	-0.84%
Town of Forestville	291,431.78	301,411.08	305,534.80	312,443.67	349,603.42	362,148.80	346,134.28	345,238.92	349,161.74	1.14%
Town of Gardner	818,224.40	835,965.91	839,155.46	824,343.71	849,731.20	881,570.19	921,628.68	951,945.79	1,007,958.77	5.88%
Town of Gibraltar	2,646,112.55	2,639,910.12	2,660,423.28	2,697,389.73	2,881,552.54	2,975,746.39	3,140,774.08	3,012,584.16	3,156,288.31	4.77%
Town of Jacksonport	1,037,312.92	1,041,898.12	1,006,779.92	1,004,514.89	1,071,464.58	1,096,434.44	1,178,842.96	1,162,279.87	1,160,104.52	-0.19%
Town of Liberty Grove	3,547,780.32	3,585,557.97	3,860,384.01	3,777,470.97	3,770,987.09	3,779,406.11	3,888,626.90	3,774,601.06	3,906,260.08	3.49%
Town of Nasewaupee	1,277,066.69	1,319,021.47	1,301,063.70	1,315,974.45	1,321,259.85	1,470,664.93	1,537,974.19	1,531,883.78	1,586,156.06	3.54%
Town of Sevastopol	2,674,015.38	2,725,989.36	2,605,854.30	2,739,141.68	2,870,704.34	2,944,377.10	3,110,395.02	2,955,971.15	2,993,675.11	1.28%
Town of Sturgeon Bay	675,344.48	703,580.79	667,274.66	694,059.81	734,435.04	744,071.74	750,221.52	763,501.06	752,766.23	-1.41%
Town of Union	503,537.17	497,992.36	500,613.14	510,293.14	557,457.21	600,349.67	616,380.64	637,864.75	648,917.82	1.73%
Town of Washington	1,133,418.68	1,185,499.20	1,219,137.28	1,219,254.66	1,226,415.00	1,186,505.97	1,202,205.74	1,149,656.27	1,154,408.47	0.41%
Village of Egg Harbor	1,293,083.72	1,253,171.96	1,318,093.25	1,314,631.20	1,431,097.40	1,425,030.72	1,544,102.25	1,539,482.52	1,513,245.63	-1.70%
Village of Ephraim	1,338,561.09	1,319,561.14	1,241,685.07	1,284,162.83	1,330,145.90	1,267,442.83	1,436,948.39	1,373,838.13	1,472,391.19	7.17%
Village of Forestville	75,440.12	77,900.92	72,516.35	73,403.74	82,632.71	83,867.51	88,819.67	90,375.33	95,154.11	5.29%
Village of Sister Bay	1,511,659.92	1,514,871.98	1,525,329.64	1,539,651.52	1,569,755.38	1,594,317.23	1,699,589.78	1,659,608.33	1,700,794.53	2.48%
City of Sturgeon Bay	2,811,328.37	2,772,934.54	2,774,505.03	2,862,213.57	2,901,189.45	3,005,153.98	3,123,171.58	3,187,921.18	3,360,310.96	5.41%
<b>TOTAL</b>	<b>25,842,206.79</b>	<b>26,006,487.33</b>	<b>26,217,516.67</b>	<b>26,519,969.72</b>	<b>27,487,263.20</b>	<b>27,995,071.02</b>	<b>29,508,549.25</b>	<b>28,954,829.00</b>	<b>29,770,784.00</b>	<b>2.82%</b>

### Recap Tax Total Apportionment

Tax Levy Adopted	27,437,554.00	27,729,531.00	26,414,996.00	26,589,263.00	26,843,237.00	27,412,184.00	28,642,834.00	29,348,200.00	30,408,079.00
County Bridge Aid	54,720.00	10,000.00	20,000.00	25,000.00	24,038.00	26,000.00	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
County Sales Tax Credit	(2,880,000.00)	(2,950,000.00)	(3,081,590.00)	(3,145,590.00)	(3,240,000.00)	(3,370,000.00)	(3,450,000.00)	(3,750,000.00)	(3,750,000.00)
State Forest Tax	1,229,233.79	1,216,695.33	1,206,148.65	1,185,758.72	1,181,969.20	1,174,436.02	1,196,692.25	-	-
State Special Charges	699.00	261.00	99.00	-	99.00	-	99.00	-	-
County Chargebacks	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>25,842,206.79</b>	<b>26,006,487.33</b>	<b>26,217,516.67</b>	<b>26,519,969.72</b>	<b>27,487,263.20</b>	<b>27,995,071.02</b>	<b>29,508,549.25</b>	<b>28,954,829.00</b>	<b>29,770,784.00</b>

DATE 08/09/2018

EQNNC802WI

## NET NEW CONSTRUCTION 2018

COMUN CODE	MUNICIPALITY	2017 EQUALIZED VALUE	2018 NET NEW CONSTRUCTION	PERCENT
15002	TOWN OF BAILEYS HARBOR	481,096,000	2,917,400	0.61%
15004	TOWN OF BRUSSELS	86,469,600	650,800	0.75%
15006	TOWN OF CLAY BANKS	70,281,400	101,400	0.14%
15008	TOWN OF EGG HARBOR	529,842,400	6,203,600	1.17%
15010	TOWN OF FORESTVILLE	83,670,700	377,900	0.45%
15012	TOWN OF GARDNER	230,709,700	2,229,400	0.97%
15014	TOWN OF GIBRALTAR	730,117,600	4,843,700	0.66%
15016	TOWN OF JACKSONPORT	281,685,400	2,430,800	0.86%
15018	TOWN OF LIBERTY GROVE	914,796,900	10,176,600	1.11%
15020	TOWN OF NASEWAUPEE	371,261,100	4,323,200	1.16%
15022	TOWN OF SEVASTOPOL	716,397,100	6,470,800	0.90%
15024	TOWN OF STURGEON BAY	185,039,000	1,219,700	0.66%
15026	TOWN OF UNION	154,590,300	777,400	0.50%
15028	TOWN OF WASHINGTON	278,626,000	1,009,000	0.36%
15118	VILLAGE OF EGG HARBOR	373,102,700	3,831,400	1.03%
15121	VILLAGE OF EPHRAIM	332,957,800	2,017,600	0.61%
15127	VILLAGE OF FORESTVILLE	21,903,000	80,000	0.37%
15181	VILLAGE OF SISTER BAY	411,197,900	4,374,200	1.06%
15281	CITY OF STURGEON BAY	859,880,300	11,123,400	1.29%
15999	COUNTY OF DOOR	7,113,624,900	65,158,300	0.92%

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

TID303WI

Report Used for Apportionment of County Levy

Date: 08/09/2018

## DOOR County

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## 2018 County Apportionment

District	Equalized Value Reduced by TID Value Increment	% to Total
Baileys Harbor	499,033,600	.070126547
Brussels	86,972,600	.012221799
Clay Banks	70,130,900	.009855124
Egg Harbor	518,149,800	.072812845
Forestville	83,452,100	.011727081
Gardner	240,909,200	.033853693
Gibraltar	754,375,000	.106008320
Jacksonport	277,273,100	.038963719
Liberty Grove	933,623,500	.131197162
Nasewaupee	379,102,400	.053273251
Sevastopol	715,509,300	.100546730
Sturgeon Bay	179,916,400	.025282698
Union	155,095,900	.021794805
Washington	275,911,700	.038772409
<b>Town Total</b>	<b>5,169,455,500</b>	<b>.726436182</b>
Egg Harbor	361,676,300	.050824453
Ephraim	351,911,800	.049452300
Forestville	22,742,500	.003195883
Sister Bay	406,501,800	.057123543
<b>Village Total</b>	<b>1,142,832,400</b>	<b>.160596180</b>
Sturgeon Bay	803,898,800	.112967638
<b>City Total</b>	<b>803,898,800</b>	<b>.112967638</b>
<b>County Total</b>	<b>7,116,186,700</b>	<b>1.000000000</b>

TID303WI

Report Used for Apportionment of County Levy

Date: 08/09/2018

**DOOR County**

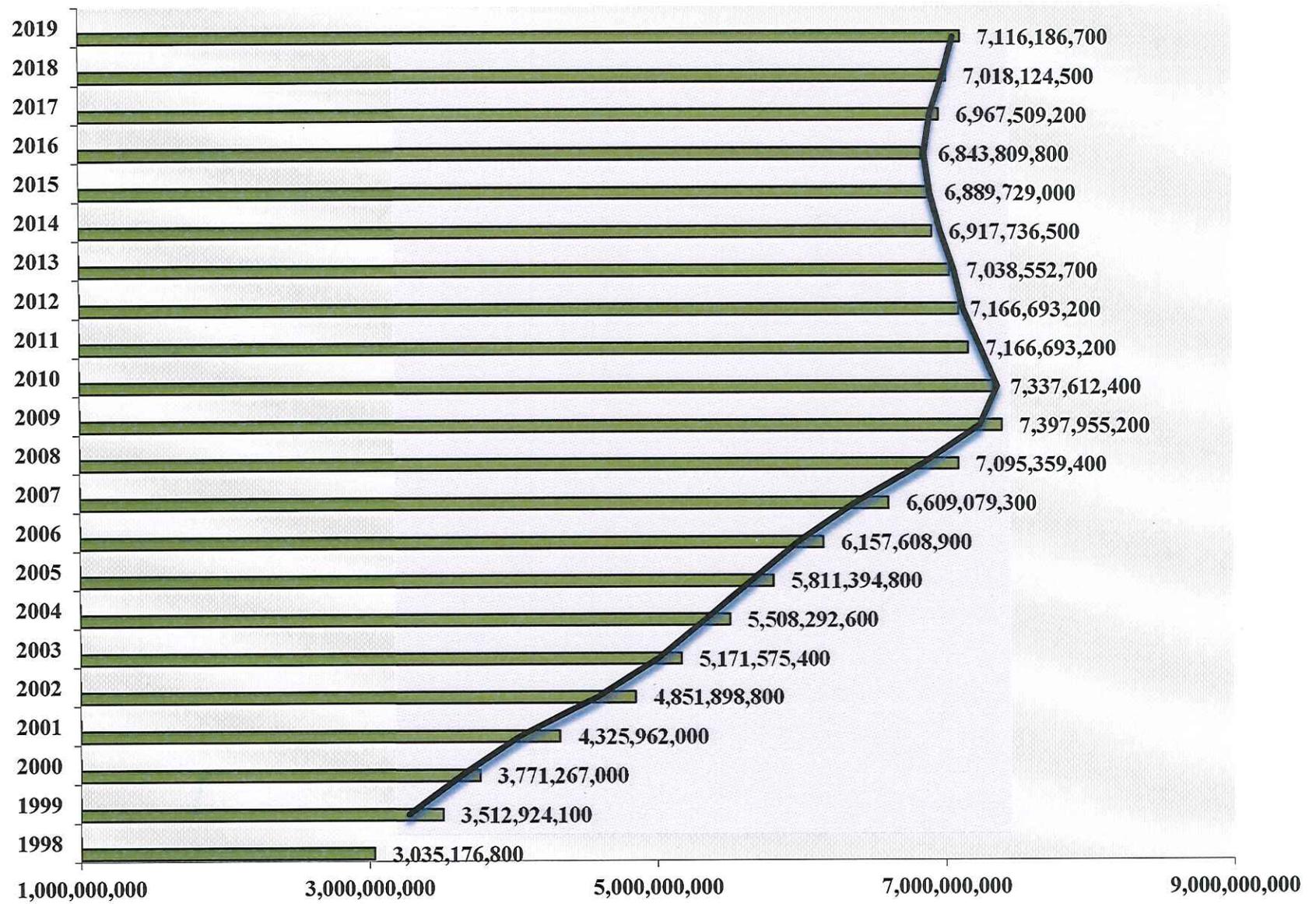
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## 2018 County Apportionment

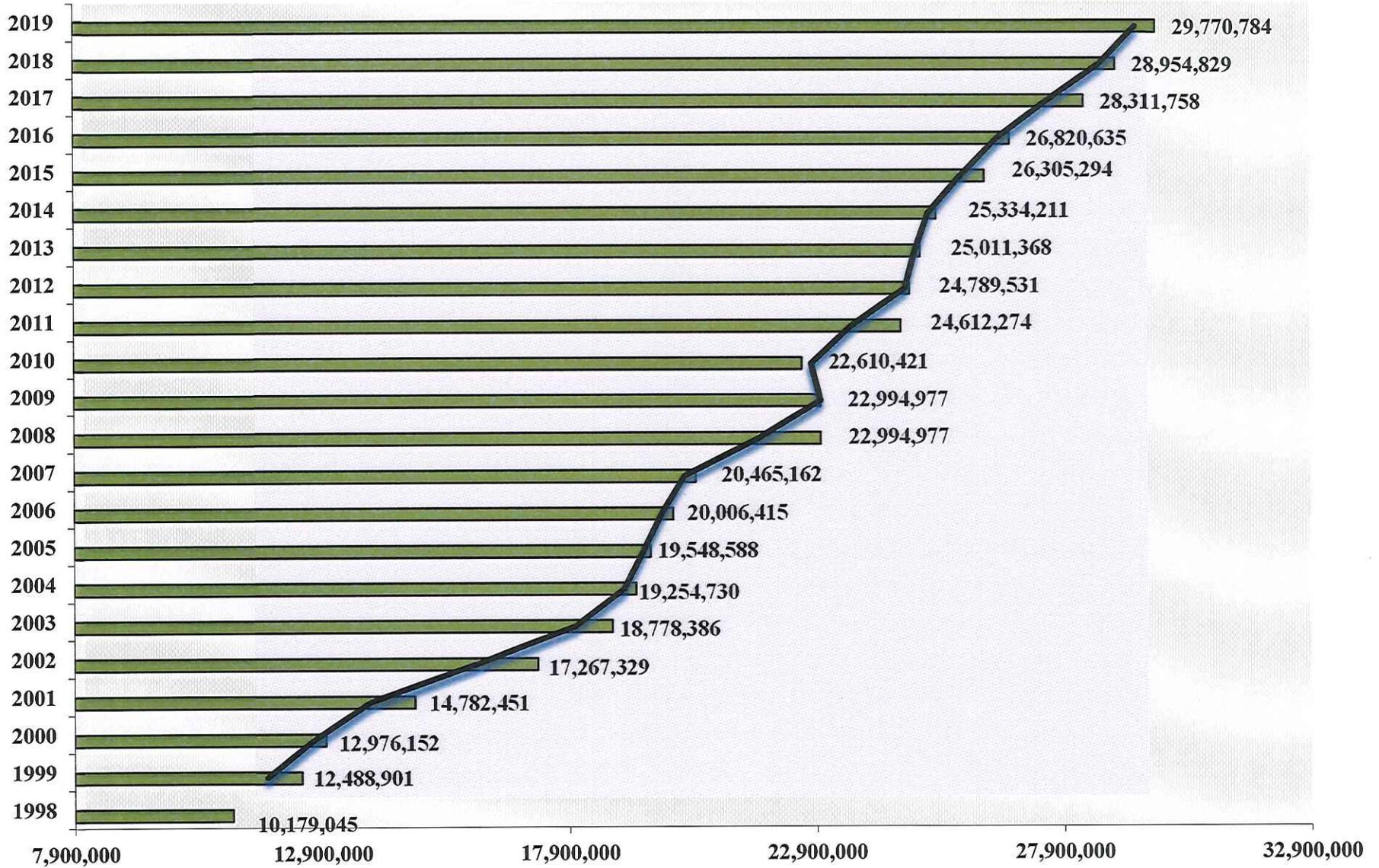
District	TID Value Increments			Current Value	Increment
	TID #	YEAR	Base Value		
V . Sister Bay	001	2008	44,718,300	56,335,200	11,616,900
C . Sturgeon Bay	001	1991	9,634,200	42,671,800	33,037,600
C . Sturgeon Bay	002	1994	16,123,000	69,216,100	53,093,100
C . Sturgeon Bay	003	2008	916,900	2,785,300	1,868,400
C . Sturgeon Bay	004	2013	415,900	4,791,200	4,375,300

Door County Tax Rate Used for 2019 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	1.40%	29,770,784	4.1835	1.40%	2.82%	25,000	0.00351	
Rate less Debt Portion:				3.8489					

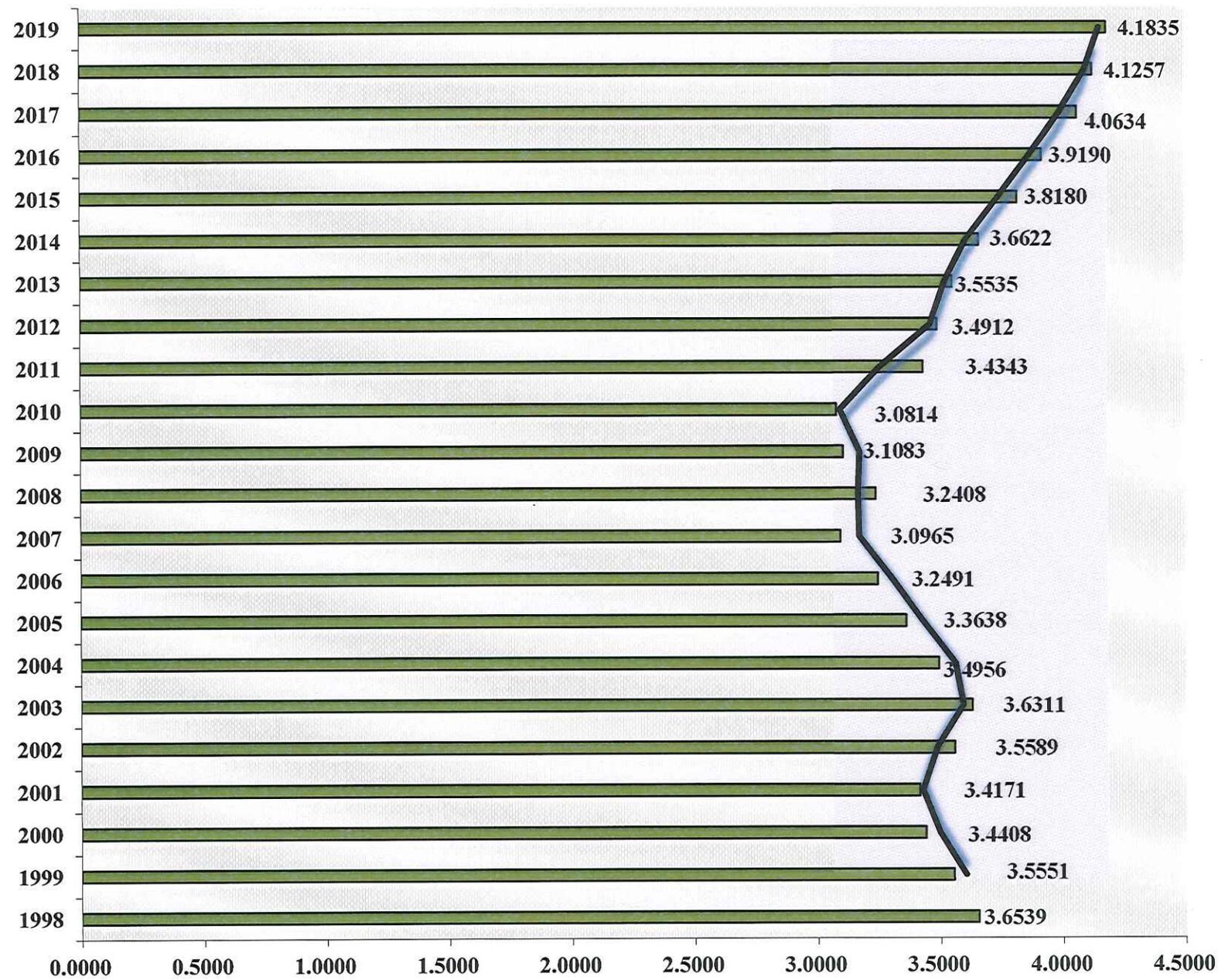
# Door County Equalized Value 1998-2019



# Door County Tax Levy 1998-2019



### Door County Tax Rate 1998-2019

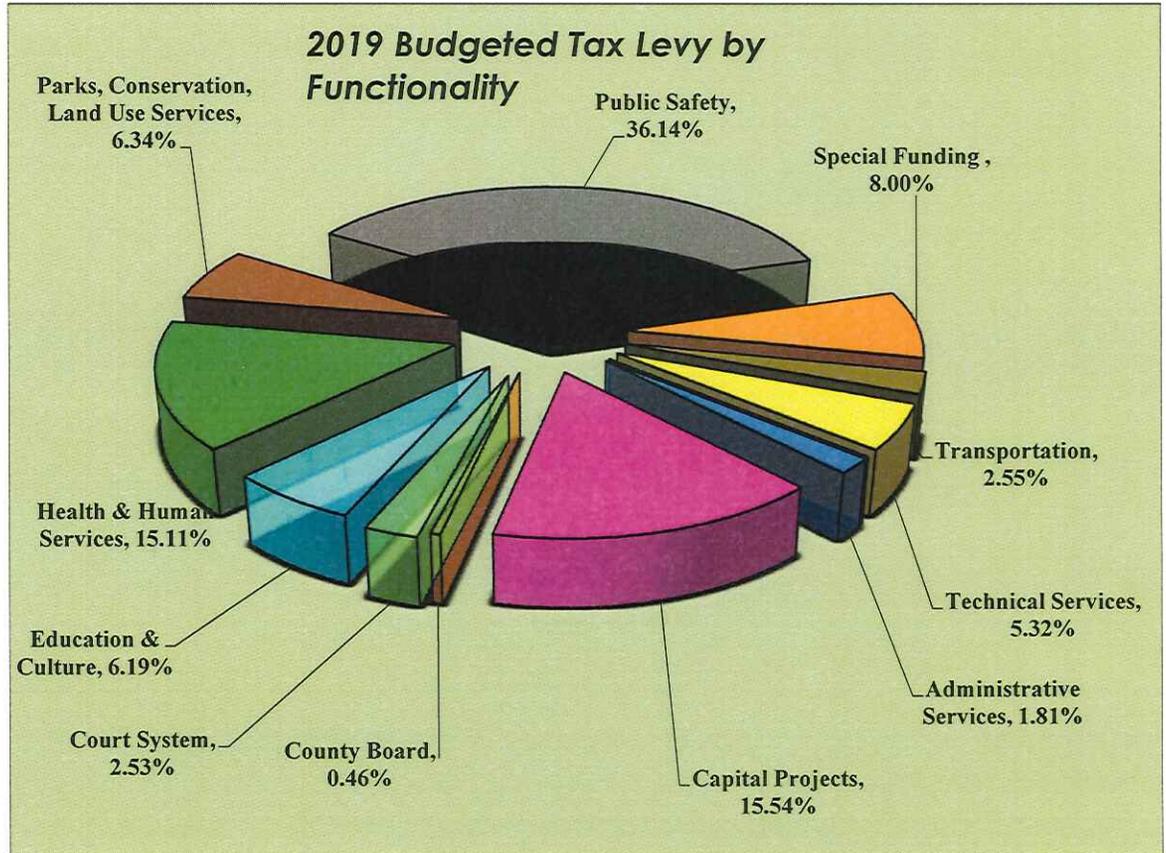


# 2019 Budget - Tax Levy by Functionality

<u>Department Name</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Tax Levy</u>	<u>Tax Levy %</u>
General Administration	7,058,160	4,216,305	(2,841,855)	
Corporation Counsel	7,500	394,886	387,386	
County Administrator	-	271,044	271,044	
County Clerk	46,925	225,752	178,827	
County Treasurer	519,200	188,323	(330,877)	
Finance	-	594,821	594,821	
Human Resources	2,000	348,010	346,010	
Building & Grounds	73,970	2,007,085	1,933,115	
<b>Administrative Services</b>	<b>7,707,755</b>	<b>8,246,226</b>	<b>538,471</b>	<b>1.81%</b>
<b>County Board</b>	<b>-</b>	<b>136,194</b>	<b>136,194</b>	<b>0.46%</b>
Library	139,841	1,644,606	1,504,765	
Museum	-	100,189	100,189	
UW Extension	-	238,923	238,923	
<b>Education &amp; Culture</b>	<b>139,841</b>	<b>1,983,718</b>	<b>1,843,877</b>	<b>6.19%</b>
Child Support	480,051	559,991	79,940	
Human Services	6,057,044	9,110,599	3,053,555	
ADRC/SRC	1,554,288	2,178,806	624,518	
Public Health	271,954	845,974	574,020	
Veterans	11,000	177,688	166,688	
<b>Health &amp; Human Services</b>	<b>8,374,337</b>	<b>12,873,058</b>	<b>4,498,721</b>	<b>15.11%</b>
Parks	144,741	738,065	593,324	
Land Use Services	401,736	1,362,340	960,604	
Register of Deeds	397,588	278,258	(119,330)	
Soil & Water Conservation	822,790	1,277,110	454,320	
<b>Parks-Conservation-Land Use Services</b>	<b>1,766,855</b>	<b>3,655,773</b>	<b>1,888,918</b>	<b>6.34%</b>
Circuit Court/Clerk of Courts	451,300	903,456	452,156	
District Attorney	55,550	356,947	301,397	
<b>Court System</b>	<b>506,850</b>	<b>1,260,403</b>	<b>753,553</b>	<b>2.53%</b>
Emergency Management & Communications	199,398	962,549	763,151	
Emergency Services	1,506,755	4,594,460	3,087,705	
Medical Examiner	-	106,827	106,827	
Sheriff	1,112,349	7,912,599	6,800,250	
<b>Public Safety</b>	<b>2,818,502</b>	<b>13,576,435</b>	<b>10,757,933</b>	<b>36.14%</b>
Debt Service	-	2,381,545	2,381,545	
Medical & Dental Insurance	6,723,195	6,723,195	-	
Revolving Loan	156,510	156,510	-	
Workers Compensation	829,619	829,619	-	
<b>Special Funding Departments</b>	<b>7,709,324</b>	<b>10,090,869</b>	<b>2,381,545</b>	<b>8.00%</b>
Technology Services	105,868	1,690,977	1,585,109	
<b>Technical Services</b>	<b>105,868</b>	<b>1,690,977</b>	<b>1,585,109</b>	<b>5.32%</b>
Airport	348,551	543,140	194,589	
County Roads & Bridges	4,713,971	5,196,635	482,664	
Highway	10,539,696	10,539,696	-	
Recycling	158,584	241,014	82,430	
<b>Transportation</b>	<b>15,760,802</b>	<b>16,520,485</b>	<b>759,683</b>	<b>2.55%</b>
Capital Projects	2,183,700	6,810,480	4,626,780	
<b>Capital Projects</b>	<b>2,183,700</b>	<b>6,810,480</b>	<b>4,626,780</b>	<b>15.54%</b>
<b>Totals</b>	<b>47,073,834</b>	<b>76,844,618</b>	<b>29,770,784</b>	<b>100.0%</b>

## 2019 Budgeted Tax Levy by Functionality

	Budgeted	% to Total
Administrative Services	538,471	1.81%
Capital Projects	4,626,780	15.54%
County Board	136,194	0.46%
Court System	753,553	2.53%
Education & Culture	1,843,877	6.19%
Health & Human Services	4,498,721	15.11%
Parks, Conservation, Land Use Services	1,888,918	6.34%
Public Safety	10,757,933	36.14%
Special Funding	2,381,545	8.00%
Transportation	759,683	2.55%
Technical Services	1,585,109	5.32%
	<u>\$ 29,770,784</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 Gunnlaugsson  
Randy Halstead  
Jon Koch*

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

<b>County Board</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>Expenditures</b>						
Salaries and Wages	143,055	70,600	70,600	27,823	40,178	71,675
Fringe Benefits	11,283	5,572	5,572	5,080	492	5,633
Heating, Utilities, Telephone	-	30	30	-	-	-
Other Purchased Services	11,608	11,200	11,200	8,933	3,704	12,800
Materials and Supplies	12,140	4,125	4,125	975	10,207	12,650
Work Related Training & Expense	39,987	23,800	27,901	13,716	18,225	28,400
Interdepartmental Charges	3,678	2,850	2,850	2,181	1,500	3,000
Other Expenses	750	-	-	-	-	2,036
<b>Total Expenditures</b>	<b>222,501</b>	<b>118,177</b>	<b>122,278</b>	<b>58,707</b>	<b>74,306</b>	<b>136,194</b>

# **Administrative Services**

**Departments – Department Heads/Directors**

**County Administrator – Kenneth P. Pabich**

**Corporation Counsel – Grant P. Thomas**

**County Clerk – Jill M. Lau**

**Human Resources – Kelly A. Hendee**

**County Treasurer – Jay Zahn**

**Finance Department – Mark E. Janiak**

**General Administration (part of Finance)**

**Facilities & Parks (Parks reported separately) – Wayne Spritka**

<b>County Administrator</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>Expenditures</b>						
Salaries and Wages	164,382	178,022	178,022	80,587	95,834	186,793
Fringe Benefits	69,668	71,226	72,758	34,652	38,106	72,271
Heating, Utilities, Telephone	579	600	600	296	304	600
Other Purchased Services	1,184	1,800	2,800	2,344	456	1,850
Materials and Supplies	3,458	4,180	4,180	396	3,782	4,130
Work Related Training & Expense	1,657	5,544	5,544	1,295	3,725	4,200
Interdepartmental Charges	1,460	1,200	1,200	662	538	1,200
Other Expenses	-	-	-	937	-	-
<b>Total Expenditures</b>	<b>242,388</b>	<b>262,572</b>	<b>265,104</b>	<b>121,169</b>	<b>142,745</b>	<b>271,044</b>

<b>Corporation Counsel</b>						
<i>Classification</i>	<b>2017 Actuals</b>	<b>2018 Adopted Budget</b>	<b>2018 Amended Budget</b>	<b>2018 6/30/2018 Actuals</b>	<b>2018 Remaining 6 Months Projection</b>	<b>2019 Budget</b>
<b><u>Revenues</u></b>						
Public Charges for Services	7,833	7,500	7,500	1,935	5,565	7,500
<b>Total Revenues</b>	<b>7,833</b>	<b>7,500</b>	<b>7,500</b>	<b>1,935</b>	<b>5,565</b>	<b>7,500</b>
<b><u>Expenditures</u></b>						
Salaries and Wages	242,502	250,230	250,230	107,851	157,139	244,237
Fringe Benefits	88,939	91,742	93,274	39,890	53,384	104,214
Professional Services	32,993	6,525	11,475	5,245	6,230	11,475
Heating, Utilities, Telephone	264	300	300	68	232	300
Repair & Maintenance	-	450	450	-	450	450
Other Purchased Services	13,082	9,700	9,700	6,848	5,100	9,900
Materials & Supplies	23,542	21,035	21,035	11,167	10,597	21,035
Work Related Training & Expense	353	1,475	1,475	179	1,296	1,475
Interdepartmental Charges	3,754	1,800	1,800	1,461	1,450	1,800
<b>Total Expenditures</b>	<b>405,429</b>	<b>383,257</b>	<b>389,739</b>	<b>172,709</b>	<b>235,878</b>	<b>394,886</b>

<b>County Clerk</b>						
<i>Classification</i>	<b>2017 Actuals</b>	<b>2018 Adopted Budget</b>	<b>2018 Amended Budget</b>	<b>2018 6/30/2018 Actuals</b>	<b>2018 Remaining 6 Months Projection</b>	<b>2019 Budget</b>
<b>Revenues</b>						
Intergovernmental Revenues	9,723	9,700	9,700	-	9,700	9,700
Public Charges for Services	85	25	25	36	20	25
Licenses and Permits	9,615	10,500	10,500	2,550	5,500	9,000
Other Revenues	26,943	28,300	28,300	3,180	22,300	22,000
<b>Total Revenues</b>	<b>46,366</b>	<b>48,525</b>	<b>48,525</b>	<b>5,766</b>	<b>37,520</b>	<b>40,725</b>
<b>Expenditures</b>						
Salaries and Wages	101,985	104,873	104,873	49,059	56,084	107,167
Fringe Benefits	61,379	61,282	62,814	30,585	32,084	61,360
Professional Services	156	450	450	104	-	300
Heating, Utilities, Telephone	175	350	350	91	100	350
Repair & Maintenance	13,886	14,000	14,000	13,886	-	14,000
Other Purchased Services	2,633	7,325	7,325	6,939	5,000	5,625
Materials and Supplies	12,760	34,050	34,050	14,991	18,948	19,000
Work Related Training & Expense	901	1,450	1,450	617	500	1,550
Interdepartmental Charges	1,303	2,200	2,200	1,378	822	2,200
Other Expenses	7,817	8,000	8,000	3,901	4,100	8,000
<b>Total Expenditures</b>	<b>202,995</b>	<b>233,980</b>	<b>235,512</b>	<b>121,551</b>	<b>117,638</b>	<b>219,552</b>
<b>Dog Licenses - Fund 501</b>						
<b>Revenues</b>						
Licenses and Permits	5,696	6,425	6,425	-	6,200	6,200
<b>Total Revenues</b>	<b>5,696</b>	<b>6,425</b>	<b>6,425</b>	<b>-</b>	<b>6,200</b>	<b>6,200</b>
<b>Expenditures</b>						
Other Purchased Services	4,994	5,400	5,400	-	5,200	5,200
Materials and Supplies	702	1,025	1,025	145	1,000	1,000
<b>Total Expenditures</b>	<b>5,696</b>	<b>6,425</b>	<b>6,425</b>	<b>145</b>	<b>6,200</b>	<b>6,200</b>

<b>County Treasurer</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>						
Other Taxes	20,932	11,000	11,000	41,452	500	12,000
State Aid in Lieu of Taxes	55,437	55,000	55,000	56,211	-	56,000
Public Charges for Services	22,938	25,250	25,250	25,246	130	25,200
Interest on Taxes	350,972	450,000	450,000	115,507	225,000	375,000
Other Revenues	44,385	51,000	51,000	118,959	500	51,000
<b>Total Revenues</b>	<b>494,664</b>	<b>592,250</b>	<b>592,250</b>	<b>357,375</b>	<b>226,130</b>	<b>519,200</b>
<b>Expenditures</b>						
Salaries and Wages	102,684	107,087	107,087	51,349	56,740	110,210
Fringe Benefits	30,407	33,372	33,372	16,389	16,916	34,013
Professional Services	5,932	6,000	7,600	3,282	7,500	8,000
Heating, Utilities, Telephone	166	200	200	68	70	200
Repair & Maintenance	909	1,600	1,600	163	1,100	1,600
Other Purchased Services	11,468	13,600	13,600	9,923	4,000	13,600
Materials and Supplies	11,391	13,000	13,000	5,843	7,100	13,000
Work Related Training & Expense	742	1,000	1,000	371	629	1,000
Interdepartmental Charges	58	-	-	(1,703)	-	700
Other Expenses	6,305	8,000	8,000	2,854	3,000	6,000
<b>Total Expenditures</b>	<b>170,062</b>	<b>183,859</b>	<b>185,459</b>	<b>88,539</b>	<b>97,055</b>	<b>188,323</b>

<b>Finance Department</b>						
<i>Classification</i>	<b>2017 Actuals</b>	<b>2018 Adopted Budget</b>	<b>2018 Amended Budget</b>	<b>2018 6/30/2018 Actuals</b>	<b>2018 Remaining 6 Months Projection</b>	<b>2019 Budget</b>
<b>Revenues</b>						
Other Revenues	3,489	-	-	33	-	-
Total Revenues	3,489	-	-	33	-	-
<b>Expenditures</b>						
Salaries and Wages	318,600	330,116	330,116	151,900	178,216	339,902
Fringe Benefits	138,483	140,252	143,877	79,816	85,791	163,630
Audit, Investment, Actuarial Services	47,448	58,153	77,516	557	58,355	68,773
Heating, Utilities, Telephone	179	225	225	80	145	225
Repair & Maintenance	-	200	200	-	-	200
Other Purchased Services	3,576	1,300	6,700	775	3,000	9,200
Materials and Supplies	3,630	4,150	4,150	594	3,446	4,150
Work Related Training & Expense	687	3,077	3,077	821	465	3,241
Interdepartmental Charges	284	4,000	4,000	(1,404)	3,291	4,000
Other Expenses	1,537	1,500	1,500	695	755	1,500
Total Expenditures	514,423	542,973	571,361	233,834	333,464	594,821

<b>General Administration</b>						
<i>Classification</i>	<b>2017 Actuals</b>	<b>2018 Adopted Budget</b>	<b>2018 Amended Budget</b>	<b>2018 6/30/2018 Actuals</b>	<b>2018 Remaining 6 Months Projection</b>	<b>2019 Budget</b>
<b><u>Revenues</u></b>						
Taxes	21,762,722	21,609,389	21,609,389	19,267,317	2,342,072	3,750,120
Intergovernmental Revenues	134,328	131,285	131,285	-	134,059	244,540
Interest	369,443	391,025	391,025	342,950	344,000	835,125
Other Revenues	126,836	140,918	140,918	90,459	70,459	140,918
Other Finance Sources	1,057,281	1,644,090	2,253,554	153,943	-	2,087,457
<b>Total Revenues</b>	<b>23,450,610</b>	<b>23,916,707</b>	<b>24,526,171</b>	<b>19,854,669</b>	<b>2,890,590</b>	<b>7,058,160</b>
<b><u>Expenditures</u></b>						
Employee/Unemployment Related Expenses	60,879	793,000	808,000	-	210,000	707,000
Other Purchased Services	132,628	100,086	110,322	57,939	51,752	142,600
Other Expenses	385,027	533,564	686,463	420,074	202,000	591,705
Outlay	-	1,000,000	1,000,000	-	1,000,000	1,400,000
Other Financing Uses	712,273	360,000	460,000	-	460,000	1,375,000
<b>Total Expenditures</b>	<b>1,290,806</b>	<b>2,786,650</b>	<b>3,064,785</b>	<b>478,013</b>	<b>1,923,752</b>	<b>4,216,305</b>

<b>Human Resources</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>						
Other Financing Sources	-	2,000	2,000	-	-	2,000
<b>Total Revenues</b>	-	2,000	2,000	-	-	2,000
<b>Expenditures</b>						
Salaries and Wages	196,443	197,355	197,355	85,141	96,760	202,781
Fringe Benefits	68,686	83,550	84,540	36,062	38,543	84,354
Professional Services	13,461	16,800	16,800	7,104	7,050	17,000
Heating, Utilities, Telephone	194	400	400	117	200	400
Other Purchased Services	5,148	10,650	10,650	860	7,000	10,650
Materials and Supplies	3,039	3,050	3,050	1,818	1,050	3,050
Work Related Training & Expense	10,493	14,584	14,584	3,560	9,474	14,675
Interdepartmental Charges	3,149	3,000	3,000	870	3,800	5,000
Other Expenses	17,072	14,100	14,100	6,655	3,750	10,100
<b>Total Expenditures</b>	<b>317,684</b>	<b>343,489</b>	<b>344,479</b>	<b>142,187</b>	<b>167,627</b>	<b>348,010</b>

<b>Facilities &amp; Parks (Parks Reported Separately)</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	26,424	20,000	20,000	6,977	16,279	23,000
Other Revenues	2,400	-	-	270	-	500
Other Financing Sources	-	75,800	75,800	-	75,800	50,470
<b>Total Revenues</b>	<b>28,823</b>	<b>95,800</b>	<b>95,800</b>	<b>7,247</b>	<b>92,079</b>	<b>73,970</b>
<b>Expenditures</b>						
Salaries and Wages	577,936	607,222	607,222	271,668	355,581	627,982
Fringe Benefits	302,915	305,346	310,002	147,056	162,947	332,027
Heating, Utilities, Telephone	289,351	391,050	386,550	143,249	193,054	385,050
Repair & Maintenance	234,232	194,600	196,584	72,397	119,969	198,600
Other Purchased Services	37,559	58,600	62,281	34,827	22,204	63,100
Materials and Supplies	36,567	46,069	46,385	12,403	28,857	115,560
Work Related Training & Expense	1,397	5,435	5,435	3,001	1,813	17,704
Interdepartmental Charges	234	100	100	86	-	-
County Fair	170,005	121,600	121,600	1	119,500	115,000
Other Expenses	202	-	-	-	-	-
Outlay	75,908	165,569	200,569	90,797	63,679	152,062
<b>Total Expenditures</b>	<b>1,726,306</b>	<b>1,895,591</b>	<b>1,936,728</b>	<b>775,485</b>	<b>1,067,604</b>	<b>2,007,085</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>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>						
Intergovernmental Revenues	152,734	156,508	156,508	63,242	90,817	154,300
Public Charges for Services	172,328	168,500	168,500	73,473	84,800	167,800
Interdepartmental Revenues	11,228	16,000	16,000	4,327	4,600	9,400
Fines, Forfeitures and Penalties	109,415	116,000	116,000	47,618	65,000	114,000
Interest Revenues	2,076	1,000	1,000	1,004	1,000	2,000
Other Revenues	2,573	3,600	3,600	544	3,610	3,800
<b>Total Revenues</b>	<b>450,354</b>	<b>461,608</b>	<b>461,608</b>	<b>190,208</b>	<b>249,827</b>	<b>451,300</b>
<b>Expenditures</b>						
Salaries and Wages	465,662	474,386	474,386	219,080	282,243	483,196
Fringe Benefits	231,880	233,612	238,248	115,300	35,537	220,236
Professional Services	106,117	116,700	116,700	37,066	74,510	117,000
Heating, Utilities, Telephone	1,625	1,700	1,700	656	970	1,740
Repair & Maintenance	56	1,600	1,600	-	1,050	1,100
Other Purchased Services	17,721	32,030	32,030	20,362	21,632	46,375
Materials and Supplies	21,009	23,440	23,440	11,493	13,000	24,970
Work Related Training & Expense	1,650	2,221	2,221	762	533	2,239
Interdepartmental Charges	5,469	4,700	4,700	2,555	3,280	6,600
Other Expenses	33	-	-	-	-	-
<b>Total Expenditures</b>	<b>851,222</b>	<b>890,389</b>	<b>895,025</b>	<b>407,274</b>	<b>432,755</b>	<b>903,456</b>

<b>District Attorney</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>						
Intergovernmental Revenues	41,118	38,000	38,000	-	38,000	38,000
Public Charges for Services	31,681	30,750	30,750	12,383	18,366	17,250
Interdepartmental Revenues	728	500	500	96	404	300
Other Revenues	(25)	-	77	77	-	-
<b>Total Revenues</b>	<b>73,502</b>	<b>69,250</b>	<b>69,327</b>	<b>12,556</b>	<b>56,770</b>	<b>55,550</b>
<b>Expenditures</b>						
Salaries and Wages	197,063	199,558	199,558	92,981	108,148	208,435
Fringe Benefits	122,101	121,112	123,971	60,491	63,023	122,037
Professional Services	-	500	7,582	1,926	5,574	1,000
Heating, Utilities, Telephone	781	850	850	342	508	850
Other Purchased Services	5,892	11,180	11,179	3,314	7,854	11,225
Materials and Supplies	9,905	7,200	7,342	2,885	4,278	7,200
Work Related Training & Expense	1,594	1,750	3,307	2,016	1,291	1,750
Interdepartmental Charges	4,908	5,450	5,189	1,263	4,187	4,450
Other Expenses	78	50	108	37	71	-
<b>Total Expenditures</b>	<b>342,322</b>	<b>347,650</b>	<b>359,086</b>	<b>165,255</b>	<b>194,934</b>	<b>356,947</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>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	36,098	31,000	31,000	21,131	19,240	31,300
Intergovernmental Charges for Services	75,518	84,911	84,911	16,369	68,450	85,314
Other Revenues	70	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	20,197
<b>Total Revenues</b>	<b>111,686</b>	<b>115,911</b>	<b>115,911</b>	<b>37,500</b>	<b>87,690</b>	<b>136,811</b>
<b>Expenditures</b>						
Salaries & Wages	901,667	908,883	913,518	387,508	566,160	919,552
Fringe Benefits	327,554	343,273	348,049	148,310	199,888	320,730
Heating, Utilities, Telephone	39,479	50,300	50,300	17,239	32,900	48,300
Repair & Maintenance	21,890	14,694	15,941	6,399	8,140	16,769
Other Purchased Services	65,386	66,051	66,435	65,938	480	70,210
Materials and Supplies	212,146	225,033	224,649	99,698	134,454	238,249
Work Related Training & Expenses	1,659	3,327	3,327	604	2,720	8,010
Interdepartmental Charges	7,754	8,000	8,000	2,406	5,575	9,500
Other Expenses	9,007	11,065	9,818	7,449	2,368	10,256
<b>Total Expenditures</b>	<b>1,586,542</b>	<b>1,630,626</b>	<b>1,640,037</b>	<b>735,551</b>	<b>952,685</b>	<b>1,641,576</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>3,052</b>	<b>3,030</b>	<b>3,030</b>	<b>712</b>	<b>2,318</b>	<b>3,030</b>

<b>Museum</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>						
Other Revenues	640	-	-	3,405	3,000	-
Total Revenues	640	-	-	3,405	3,000	-
<b>Expenditures</b>						
Salaries and Wages	31,342	36,437	36,437	13,244	23,193	37,471
Fringe Benefits	3,022	3,552	3,552	1,255	2,297	3,628
Heating, Utilities, Telephone	1,097	1,000	1,000	532	468	1,000
Repairs & Maintenance	519	430	430	-	520	520
Other Purchased Services	1,335	55,100	53,865	615	8,200	55,100
Materials and Supplies	1,915	2,020	2,020	1,922	68	2,020
Work Related Training & Expenses	-	450	450	189	250	450
Interdepartmental Charges	205	-	-	-	-	-
Total Expenditures	39,435	98,989	97,754	17,757	34,996	100,189

<b>UW Extension</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	2,525	-	905	2,517	-	-
<b>Total Revenues</b>	<b>2,525</b>	<b>-</b>	<b>905</b>	<b>2,517</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>						
Salaries and Wages	41,452	45,384	45,384	20,196	25,863	46,093
Fringe Benefits	29,205	29,283	30,049	14,561	11,232	29,309
Professional Services	17,500	17,500	17,500	17,500	-	17,500
Heating, Utilities, Telephone	502	1,000	1,000	191	809	1,000
Repair & Maintenance	11	300	300	-	300	900
Other Purchased Services	117,645	146,729	146,729	56,880	89,850	122,199
Materials and Supplies	5,898	7,300	8,205	3,641	4,565	7,300
Work Related Training & Expenses	988	2,397	2,397	204	2,893	2,397
Interdepartmental Charges	4,944	6,300	6,300	2,051	4,249	6,300
Other Expenses	4,804	6,525	6,525	1,149	5,376	5,925
<b>Total Expenditures</b>	<b>222,949</b>	<b>262,718</b>	<b>264,389</b>	<b>116,373</b>	<b>145,137</b>	<b>238,923</b>

# **Health and Human Services**

**Departments – Department Heads/Directors**

***Child Support – Rodney Dequaine***

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

***Public Health – Sue Powers, Interim Manager***

***Veterans Services – Scott McFarlane***

<b>Child Support</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>						
Intergovernmental Revenues	435,083	409,013	409,013	100,883	308,130	399,014
Public Charges for Services	958	1,000	1,000	300	400	800
Other Revenues	89,080	91,667	80,237	40,118	40,119	80,237
<b>Total Revenues</b>	<b>525,121</b>	<b>501,680</b>	<b>490,250</b>	<b>141,301</b>	<b>348,649</b>	<b>480,051</b>
<b>Expenditures</b>						
Salaries and Wages	326,039	305,933	305,933	136,026	161,400	302,457
Fringe Benefits	148,427	145,928	148,246	72,554	77,252	143,697
Professional Services	602	700	700	-	700	700
Heating, Utilities, Telephone	628	700	700	321	325	700
Other Purchased Services	5,514	4,600	4,600	2,826	1,750	4,500
Materials and Supplies	6,037	7,000	7,000	3,406	3,300	7,000
Work Related Training & Expenses	2,232	4,200	4,200	584	3,560	4,200
Interdepartmental Charges	101,034	108,167	96,737	44,522	46,519	96,737
<b>Total Expenditures</b>	<b>590,513</b>	<b>577,228</b>	<b>568,116</b>	<b>260,239</b>	<b>294,806</b>	<b>559,991</b>

<b>Human Services - Fund 240</b>						
<i>Classification</i>	<b>2017 Actuals</b>	<b>2018 Adopted Budget</b>	<b>2018 Amended Budget</b>	<b>2018 6/30/2018 Actuals</b>	<b>2018 Remaining 6 Months Projection</b>	<b>2019 Budget</b>
<b>Revenues</b>						
Taxes	2,965,338	3,091,521	3,091,521	3,091,521	-	-
Intergovernmental Revenues	2,808,148	2,791,325	2,921,515	734,595	2,102,400	3,034,842
Public Charges for Services	1,957,253	2,359,560	2,359,560	604,758	1,266,538	2,054,607
Intergovernmental Charges for Services	225,984	62,448	62,448	23,762	33,267	111,695
Interdepartmental Charges for Services	-	-	-	-	-	78,775
Interest	-	-	-	40	-	-
Other Revenues	901,080	805,781	775,625	421,535	396,937	777,125
Other Financing Sources	5,582	-	11,630	11,630	-	-
<b>Total Revenues</b>	<b>8,863,385</b>	<b>9,110,635</b>	<b>9,222,299</b>	<b>4,887,841</b>	<b>3,799,142</b>	<b>6,057,044</b>
<b>Expenditures</b>						
Salaries and Wages	2,848,110	3,214,768	3,064,768	1,279,922	1,519,491	3,419,472
Fringe Benefits	1,198,031	1,514,927	1,526,557	591,944	699,064	1,490,602
Professional Services	239,951	257,900	257,963	93,325	150,252	254,400
Heating, Utilities, Telephone	13,869	15,600	15,600	8,054	8,055	20,755
Other Purchased Services	2,467,868	2,922,374	3,202,501	931,788	1,595,471	2,777,186
Materials and Supplies	34,045	27,300	27,300	13,425	14,302	28,300
Work Related Training & Expenses	22,314	31,000	31,000	9,907	20,341	32,000
Interdepartmental Charges	752,372	813,165	782,509	389,656	399,407	785,175
Grants	3,201	3,201	3,201	-	3,201	3,201
Other Expenses	339,048	310,400	310,900	(10,424)	333,077	299,508
Other Financing Uses	927,750	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,846,559</b>	<b>9,110,635</b>	<b>9,222,299</b>	<b>3,307,598</b>	<b>4,742,661</b>	<b>9,110,599</b>

<b>Human Services - SRC/ADRC Division - Fund 204</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>						
Taxes	607,820	526,964	526,964	526,964	-	-
Intergovernmental Revenues	1,445,469	1,321,088	1,329,930	325,841	996,630	1,343,599
Public Charges for Services	129,476	125,000	125,000	60,136	83,311	145,680
Interest	2,085	-	-	537	537	-
Other Revenues	34,567	35,175	55,003	59,785	28,554	65,009
Other Financing Sources	10,848	36,500	71,250	5,197	-	-
<b>Total Revenues</b>	<b>2,230,265</b>	<b>2,044,727</b>	<b>2,108,147</b>	<b>978,460</b>	<b>1,109,032</b>	<b>1,554,288</b>
<b>Expenditures</b>						
Salaries and Wages	758,388	647,120	647,120	299,924	349,710	675,752
Fringe Benefits	438,969	400,520	405,717	191,107	222,832	408,575
Professional Services	1,405	1,412	1,412	-	1,412	1,412
Heating, Utilities, Telephone	23,024	72,400	72,400	18,140	27,708	59,105
Repair & Maintenance	7,224	6,720	6,720	2,489	3,345	6,960
Other Purchased Services	875,405	757,730	762,005	288,531	428,660	858,180
Materials and Supplies	163,472	180,160	177,178	82,540	107,535	203,994
Work Related Training & Expenses	5,031	5,500	5,500	2,588	3,415	5,450
Interdepartmental Charges	35,044	46,082	72,159	30,887	35,473	66,070
Grants	-	-	-	-	-	-
Other Expenses/(Offsets)	(108,560)	(114,460)	(114,460)	(49,146)	(65,756)	(115,418)
Outlay	141,078	41,543	71,096	9,703	24,746	8,726
Other Financing Uses	100,118	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,440,598</b>	<b>2,044,727</b>	<b>2,106,847</b>	<b>876,763</b>	<b>1,139,080</b>	<b>2,178,806</b>

<b>Public Health</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>						
Intergovernmental Revenues	279,319	256,492	264,220	31,657	236,601	249,644
Public Charges for Services	16,492	16,900	16,900	1,061	16,283	15,150
Other Revenues	7,420	8,400	8,400	6,021	2,552	7,160
<b>Total Revenues</b>	<b>303,231</b>	<b>281,792</b>	<b>289,520</b>	<b>38,739</b>	<b>255,436</b>	<b>271,954</b>
<b>Expenditures</b>						
Salaries and Wages	562,874	556,157	556,157	243,335	283,731	496,024
Fringe Benefits	245,168	254,527	256,324	101,157	117,948	207,914
Professional Services	902	725	725	-	725	875
Heating, Utilities, Telephone	2,145	2,050	2,300	1,140	1,597	3,125
Repair & Maintenance	300	1,300	1,300	149	1,151	1,000
Other Purchased Services	86,114	84,842	86,842	7,802	78,785	77,700
Materials and Supplies	34,633	34,040	35,834	8,627	26,454	37,010
Work Related Training & Expenses	4,169	4,706	5,006	2,063	4,172	8,200
Interdepartmental Charges	8,485	8,600	11,984	6,653	3,300	8,700
Grants	982	2,500	2,500	104	2,396	500
Other Expenses	1,372	1,500	1,500	327	1,174	1,730
Outlay	-	3,546	3,546	-	3,546	3,196
<b>Total Expenditures</b>	<b>947,143</b>	<b>954,493</b>	<b>964,018</b>	<b>371,357</b>	<b>524,979</b>	<b>845,974</b>

<b>Veterans Services</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>						
Intergovernmental Revenues	10,596	11,000	11,000	11,065	-	11,000
<b>Total Revenues</b>	<b>10,596</b>	<b>11,000</b>	<b>11,000</b>	<b>11,065</b>	<b>-</b>	<b>11,000</b>
<b>Expenditures</b>						
Salaries and Wages	95,634	98,698	98,698	45,444	53,254	101,389
Fringe Benefits	46,500	46,540	47,326	22,901	24,425	46,752
Heating, Utilities, Telephone	2,396	1,100	1,100	1,224	-	1,100
Other Purchased Services	220	980	980	-	980	980
Materials and Supplies	3,465	4,950	4,950	1,420	3,530	4,800
Work Related Training & Expenses	734	1,996	1,996	293	1,703	2,179
Interdepartmental Charges	8,640	2,788	2,788	2,067	1,993	2,788
Grants	1,626	10,000	10,000	1,917	8,382	10,200
Other Expenses	4,269	7,500	7,500	1,263	6,237	7,500
<b>Total Expenditures</b>	<b>163,484</b>	<b>174,552</b>	<b>175,338</b>	<b>76,529</b>	<b>100,504</b>	<b>177,688</b>

# ***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>	<b>2017 Actuals</b>	<b>2018 Adopted Budget</b>	<b>2018 Amended Budget</b>	<b>2018 6/30/2018 Actuals</b>	<b>2018 Remaining 6 Months Projection</b>	<b>2019 Budget</b>
<b><u>Revenues</u></b>						
Intergovernmental Revenues	131,514	115,000	115,000	53,968	25,000	81,000
Public Charges for Services	80,979	79,700	79,700	38,986	32,259	76,400
Fines, Forfeitures and Penalties	9,327	5,200	5,200	2,710	2,400	5,100
Licenses and Permits	246,675	197,500	197,500	101,655	90,400	190,800
Interest	2,434	1,500	1,500	2,503	5,000	4,000
Other Revenues	5,410	5,000	5,000	2,282	5,075	5,000
Other Financing Sources	-	18,453	18,453	-	-	39,436
<b>Total Revenues</b>	<b>476,339</b>	<b>422,353</b>	<b>422,353</b>	<b>202,104</b>	<b>160,134</b>	<b>401,736</b>
<b><u>Expenditures</u></b>						
Salaries and Wages	797,348	777,465	777,465	339,328	394,298	732,141
Fringe Benefits	361,354	355,323	361,061	175,845	193,793	360,365
Professional Services	12,034	12,000	12,000	-	12,000	12,000
Heating, Utilities, Telephone	2,310	2,500	2,500	869	1,100	2,500
Repair & Maintenance	24,673	29,833	29,833	20,388	8,372	31,378
Other Purchased Services	50,533	14,650	14,650	4,011	6,356	51,350
Materials and Supplies	18,781	22,300	22,300	8,578	12,851	23,800
Work Related Training & Expenses	2,806	11,138	11,138	1,999	7,363	11,761
Interdepartmental Charges	4,800	5,500	5,500	1,980	3,520	5,500
Grants	103,943	147,950	147,950	-	50,000	100,000
Other Expenses	5,184	6,750	6,750	842	5,036	6,750
Outlay	29,330	25,359	25,359	9,385	8,837	24,795
<b>Total Expenditures</b>	<b>1,413,096</b>	<b>1,410,768</b>	<b>1,416,506</b>	<b>563,225</b>	<b>703,526</b>	<b>1,362,340</b>

**NOTE:** This department was created in the 2018 Budget by combining three previously separate departments (Planning, Real Property Listing, and Sanitarian), plus the Land Information Office sub-department from Technology Systems. The budget presentation above is as though this combination had taken place for 2017 as well as for 2018 and 2019.

<b>Facilities &amp; Parks Department - Parks Division</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>						
Intergovernmental Revenues	83,398	57,700	150,937	50,162	88,006	67,240
Public Charges for Services	196,907	76,800	76,800	49,282	18,298	72,001
Interest	1,504	-	-	935	-	-
Other Revenues	9,535	5,500	5,500	35,331	300	5,500
Other Financing Sources	-	-	24,363	-	-	-
<b>Total Revenues</b>	<b>291,343</b>	<b>140,000</b>	<b>257,600</b>	<b>135,710</b>	<b>106,604</b>	<b>144,741</b>
<b>Expenditures</b>						
Salaries and Wages	246,497	268,091	268,091	92,952	200,345	283,297
Fringe Benefits	93,543	106,581	106,997	43,708	62,969	136,537
Professional Services	311	3,000	4,000	1,072	1,928	17,000
Heating, Utilities, Telephone	6,710	10,500	10,500	2,523	7,782	11,000
Repair & Maintenance	43,269	52,000	58,000	9,165	43,692	58,000
Other Purchased Services	88,650	128,700	161,432	17,372	134,546	139,440
Materials and Supplies	29,273	37,000	34,500	8,601	34,232	32,000
Work Related Training & Expenses	177	2,840	2,840	293	1,379	1,379
Interdepartmental Charges	6,240	26,000	26,000	5,968	7,700	11,400
Other Expenses	1,014	5,000	500	-	4,960	5,000
Outlay	56,876	62,543	147,411	73,019	48,942	43,012
<b>Total Expenditures</b>	<b>572,560</b>	<b>702,255</b>	<b>820,271</b>	<b>254,672</b>	<b>548,475</b>	<b>738,065</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	464,868	380,000	380,000	181,493	193,752	397,588
Other Revenues	(19)	-	-	(2)	-	-
<b>Total Revenues</b>	<b>464,849</b>	<b>380,000</b>	<b>380,000</b>	<b>181,491</b>	<b>193,752</b>	<b>397,588</b>
<b>Expenditures</b>						
Salaries & Wages	150,768	152,288	152,288	70,583	86,844	154,910
Fringe Benefits	91,901	91,228	93,525	45,497	48,029	91,350
Heating, Utilities, Telephone	178	120	120	49	71	120
Repair & Maintenance	3,929	4,500	4,500	1,304	1,304	4,500
Other Purchased Services	100	100	100	120	-	150
Materials and Supplies	3,510	4,000	4,000	1,388	1,806	3,800
Work Related Training & Expenses	1,658	2,380	2,380	1,240	1,339	2,930
Interdepartmental Charges	24	10	10	5	-	10
Grants	52,651	20,000	20,000	900	8,333	20,488
<b>Total Expenditures</b>	<b>304,719</b>	<b>274,626</b>	<b>276,923</b>	<b>121,086</b>	<b>147,726</b>	<b>278,258</b>

<b>Soil &amp; Water Conservation</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>						
Intergovernmental Revenues	450,902	577,031	577,031	12,741	240,668	672,928
Public Charges for Services	42,656	56,414	56,414	98,825	4,701	82,975
Licenses and Permits	3,921	12,798	12,798	-	-	13,401
Other Revenues	1,536	26,716	26,716	55,288	-	22,586
Other Financing Sources	-	31,700	31,700	-	-	30,900
<b>Total Revenues</b>	<b>499,015</b>	<b>704,659</b>	<b>704,659</b>	<b>166,854</b>	<b>245,369</b>	<b>822,790</b>
<b>Expenditures</b>						
Salaries and Wages	368,278	450,709	450,709	182,666	270,378	466,615
Fringe Benefits	199,810	248,753	252,960	106,696	146,264	251,151
Professional Services	32,838	43,071	43,071	13,835	26,571	26,571
Heating, Utilities, Telephone	1,998	2,500	2,500	714	1,000	2,500
Repair & Maintenance	532	2,000	2,000	95	500	2,000
Other Purchased Services	2,428	2,413	2,413	2,244	-	2,250
Materials and Supplies	15,877	32,665	106,469	16,375	20,080	30,534
Work Related Training & Expenses	9,689	12,726	12,726	5,041	5,661	13,281
Interdepartmental Charges	5,429	9,292	9,292	472	1,426	8,400
Grants	189,345	315,346	392,614	1,862	85,250	438,407
Other Expenses	1,215	1,350	1,350	95	1,050	1,350
Outlay	23,487	38,006	38,006	-	6,306	34,051
<b>Total Expenditures</b>	<b>850,926</b>	<b>1,158,831</b>	<b>1,314,110</b>	<b>330,095</b>	<b>564,486</b>	<b>1,277,110</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 – Steve Delarwelle, Sheriff  
– Patrick McCarty, Chief Deputy***

<b>Emergency Management &amp; Communications</b>						
<i>Classification</i>	<b>2017 Actuals</b>	<b>2018 Adopted Budget</b>	<b>2018 Amended Budget</b>	<b>2018 6/30/2018 Actuals</b>	<b>2018 Remaining 6 Months Projection</b>	<b>2019 Budget</b>
<b>Revenues</b>						
Intergovernmental Revenues	48,414	45,000	45,000	-	14,000	44,789
Interdepartmental Charges for Services	117,828	136,696	136,696	56,130	80,566	154,609
<b>Total Revenues</b>	<b>166,242</b>	<b>181,696</b>	<b>181,696</b>	<b>56,130</b>	<b>94,566</b>	<b>199,398</b>
<b>Expenditures</b>						
Salaries and Wages	608,906	588,935	588,362	271,969	316,394	580,102
Fringe Benefits	233,159	232,012	234,270	104,546	129,725	223,204
Professional Services	-	-	-	-	-	1,500
Heating, Utilities, Telephone	3,641	84,542	84,542	1,772	82,770	87,402
Repair & Maintenance	30,564	38,500	38,500	15,964	22,536	40,000
Other Purchased Services	4,138	4,425	4,430	312	4,118	4,635
Materials and Supplies	2,480	5,350	5,497	3,006	2,491	14,050
Work Related Training & Expenses	2,428	5,750	5,822	2,746	3,076	4,600
Interdepartmental Charges	-	100	100	-	100	550
Other Expenses	47	100	100	-	100	150
Outlay	-	-	-	-	-	6,356
<b>Total Expenditures</b>	<b>885,363</b>	<b>959,714</b>	<b>961,623</b>	<b>400,315</b>	<b>561,310</b>	<b>962,549</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. The budget presentation above is as though this had taken place for 2017 and 2018 as well as for 2019.

<b>Emergency Services</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>						
Intergovernmental Revenues	-	5,000	5,000	-	-	-
Public Charges for Services	1,026,993	1,226,400	1,226,400	480,804	700,000	1,269,000
Other Revenues	2,100	2,400	2,400	143	2,400	2,400
Other Financing Sources	-	225,500	225,500	-	-	235,355
<b>Total Revenues</b>	<b>1,029,093</b>	<b>1,459,300</b>	<b>1,459,300</b>	<b>480,947</b>	<b>702,400</b>	<b>1,506,755</b>
<b>Expenditures</b>						
Salaries and Wages	1,954,738	2,325,155	2,325,155	886,191	1,393,968	2,293,191
Fringe Benefits	813,024	1,007,266	1,008,798	369,729	637,219	922,584
Professional Services	113,796	6,500	6,500	26,961	3,700	41,500
Heating, Utilities, Telephone	19,211	33,660	33,480	17,656	17,630	38,040
Repair & Maintenance	97,704	111,023	111,023	67,721	42,336	105,726
Other Purchased Services	11,028	9,500	9,515	5,495	3,750	9,500
Materials and Supplies	162,348	167,125	167,110	75,282	88,000	151,375
Work Related Training & Expenses	24,358	30,659	30,659	10,332	11,546	35,226
Interdepartmental Charges	128,711	155,471	155,471	63,981	91,066	172,109
Other Expenses	89,400	198,991	198,991	80,414	117,931	202,418
Outlay	304,213	670,327	686,402	257,210	83,900	622,791
<b>Total Expenditures</b>	<b>3,718,531</b>	<b>4,715,677</b>	<b>4,733,104</b>	<b>1,860,972</b>	<b>2,491,046</b>	<b>4,594,460</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. The budget presentation above is as though this had taken place for 2017 and 2018 as well as for 2019.

<b>Medical Examiner</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>Expenditures</b>						
Salaries and Wages	1,580	-	-	-	-	-
Fringe Benefits	193	-	-	-	-	-
Other Purchased Services	106,826	119,191	119,191	53,413	53,414	106,827
Materials and Supplies	6	-	-	-	-	-
Other Expenses	191	-	-	-	-	-
<b>Total Expenditures</b>	<b>108,796</b>	<b>119,191</b>	<b>119,191</b>	<b>53,413</b>	<b>53,414</b>	<b>106,827</b>

<b>Sheriff's Department</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>						
Intergovernmental Revenues	399,570	279,620	279,620	105,622	172,998	388,908
Public Charges for Services	241,229	239,575	239,575	85,104	164,172	247,575
Intergovernmental Charges for Services	23,280	23,900	23,900	4,645	19,255	22,900
Interdepartmental Revenues	-	-	-	-	-	-
Fines, Forfeitures and Penalties	1,960	3,000	3,000	420	2,580	3,000
Other Revenues	43,800	24,450	25,646	11,700	19,512	22,200
Other Financing Sources	-	257,711	257,711	-	-	268,966
<b>Total Revenues</b>	<b>709,839</b>	<b>828,256</b>	<b>829,452</b>	<b>207,491</b>	<b>378,517</b>	<b>953,549</b>
<b>Expenditures</b>						
Salaries and Wages	4,040,978	4,154,659	4,150,408	1,839,098	1,938,885	4,198,011
Fringe Benefits	2,027,733	2,055,214	2,057,742	944,294	986,137	2,010,370
Professional Services	116,884	116,500	116,500	107,451	10,262	118,500
Heating, Utilities, Telephone	41,010	44,000	44,000	22,909	21,282	44,700
Repair and Maintenance	59,871	70,200	69,332	16,890	44,800	67,200
Other Purchased Services	261,966	274,525	280,299	162,824	111,280	312,960
Materials and Supplies	203,931	219,915	218,196	94,083	124,917	232,269
Work Related Training & Expenses	42,387	43,345	44,158	21,312	17,130	43,750
Interdepartmental Charges	8,910	9,100	9,991	5,032	5,408	91,165
Grants	908	1,800	1,800	-	1,800	1,800
Other Expenses	170,461	177,200	178,550	60,878	115,228	178,150
Outlay	89,764	439,628	439,628	258,670	181,917	454,924
<b>Total Expenditures</b>	<b>7,064,802</b>	<b>7,606,086</b>	<b>7,610,604</b>	<b>3,533,441</b>	<b>3,559,046</b>	<b>7,753,799</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. The budget presentation above is as though this had taken place for 2017 and 2018 as well as for 2019.

<b>Sheriff's Department (Continued)</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><u>Jail Assessment Fund 210 *</u></b>						
<b><u>Revenues</u></b>	<b>22,554</b>	<b>21,950</b>	<b>21,950</b>	<b>9,151</b>	<b>12,800</b>	<b>21,000</b>
<b><u>Expenditures</u></b>	<b>8,032</b>	<b>21,950</b>	<b>21,950</b>	<b>5,260</b>	<b>16,689</b>	<b>21,000</b>
<b><u>Inmate Trust Account Fund 505 *</u></b>						
<b><u>Revenues</u></b>	<b>144,754</b>	<b>118,800</b>	<b>156,335</b>	<b>62,056</b>	<b>56,836</b>	<b>137,800</b>
<b><u>Expenditures</u></b>	<b>123,785</b>	<b>118,800</b>	<b>156,335</b>	<b>48,374</b>	<b>44,503</b>	<b>137,800</b>

\*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>	<b>2017 Actuals</b>	<b>2018 Adopted Budget</b>	<b>2018 Amended Budget</b>	<b>2018 6/30/2018 Actuals</b>	<b>2018 Remaining 6 Months Projection</b>	<b>2019 Budget</b>
<b>Revenues</b>						
Taxes	4,208,458	4,458,900	4,458,900	4,458,900	-	-
Intergovernmental Revenues	563,374	-	28,766	-	28,766	-
Intergovernmental Charges for Services	-	75,000	75,000	-	75,000	46,000
Other Revenues	3,000	-	-	-	-	37,500
Other Financing Sources	504,695	632,442	1,435,670	6,023	714,639	2,100,200
<b>Total Revenues</b>	<b>5,279,527</b>	<b>5,166,342</b>	<b>5,998,336</b>	<b>4,464,923</b>	<b>818,405</b>	<b>2,183,700</b>
<b>Expenditures</b>						
Capital Outlay	1,137,115	1,943,600	2,775,594	865,313	748,869	3,279,700
Other Financing Uses	2,883,511	3,222,742	3,222,742	813,288	2,409,454	3,530,780
<b>Total Expenditures</b>	<b>4,020,626</b>	<b>5,166,342</b>	<b>5,998,336</b>	<b>1,678,601</b>	<b>3,158,323</b>	<b>6,810,480</b>

<b>Debt Service -- Fund 121</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>						
Taxes	2,109,665	2,365,545	2,365,545	2,365,545	-	-
Other Financing Sources	24,193	-	-	-	-	-
<b>Total Revenues</b>	<b>2,133,858</b>	<b>2,365,545</b>	<b>2,365,545</b>	<b>2,365,545</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>						
Professional Services	700	700	700	350	400	800
Long Term Debt	2,124,688	2,364,845	2,364,845	204,923	2,159,923	2,380,745
<b>Total Expenditures</b>	<b>2,125,388</b>	<b>2,365,545</b>	<b>2,365,545</b>	<b>205,273</b>	<b>2,160,323</b>	<b>2,381,545</b>

<b>Health Benefits -- Fund 801</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	994,758	1,081,226	1,081,226	481,506	599,720	1,076,058
Other Revenues	5,747,340	5,585,622	5,585,622	2,756,754	2,884,244	5,641,594
Other Financing Sources	-	-	-	-	-	5,543
<b>Total Revenues</b>	<b>6,742,098</b>	<b>6,666,848</b>	<b>6,666,848</b>	<b>3,238,260</b>	<b>3,483,964</b>	<b>6,723,195</b>
<b>Expenditures</b>						
Claims Paid/Claims Expenses	6,271,272	6,489,489	6,489,489	2,994,003	3,495,487	6,529,646
Other Expenses	11,161	134,237	50,703	12,984	37,795	193,549
Other Financing Uses	40,988	43,122	126,656	83,534	-	-
<b>Total Expenditures</b>	<b>6,323,421</b>	<b>6,666,848</b>	<b>6,666,848</b>	<b>3,090,521</b>	<b>3,533,282</b>	<b>6,723,195</b>

<b>Revolving Loans -- Fund 110</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	160,973	109,934	109,934	61,521	80,697	155,160
Interest	8,168	8,075	8,075	8,467	6,000	1,350
<b>Total Revenues</b>	<b>169,141</b>	<b>118,009</b>	<b>118,009</b>	<b>69,988</b>	<b>86,697</b>	<b>156,510</b>
<b>Expenditures</b>						
Professional Services	10,200	10,500	10,500	5,250	5,250	10,500
Grants	125,000	-	-	-	-	-
Other Expenses	19	-	-	-	-	-
Other Financing Uses	-	107,509	107,509	-	146,185	146,010
<b>Total Expenditures</b>	<b>135,219</b>	<b>118,009</b>	<b>118,009</b>	<b>5,250</b>	<b>151,435</b>	<b>156,510</b>

<b>Workers Compensation -- Fund 750</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>						
Intergovernmental Charges for Services	596,864	646,880	646,880	277,580	323,848	629,619
Other Revenues	72,861	-	-	56,826	-	-
Other Financing Sources	-	100,000	100,000	-	-	200,000
<b>Total Revenues</b>	<b>669,725</b>	<b>746,880</b>	<b>746,880</b>	<b>334,406</b>	<b>323,848</b>	<b>829,619</b>
<b>Expenditures</b>						
Other Expenses	440,716	458,345	458,345	428,680	-	453,576
Other Financing Uses	-	288,535	288,535	100,000	2,000	376,043
<b>Total Expenditures</b>	<b>440,716</b>	<b>746,880</b>	<b>746,880</b>	<b>528,680</b>	<b>2,000</b>	<b>829,619</b>

# *Technical Services*

*Departments – Department Heads/Directors*

*Technology Services – Jason Rouer*

<b>Technology Services</b>						
<i>Classification</i>	<b>2017 Actuals</b>	<b>2018 Adopted Budget</b>	<b>2018 Amended Budget</b>	<b>2018 6/30/2018 Actuals</b>	<b>2018 Remaining 6 Months Projection</b>	<b>2019 Budget</b>
<b>Revenues</b>						
Public Charges for Services	2,504	1,356	1,356	2,350	700	4,080
Intergovernmental Charges for Services	69,957	100,514	100,514	40,255	52,948	100,788
Other Revenues	(2,560)	-	-	1,000	-	1,000
<b>Total Revenues</b>	<b>69,901</b>	<b>101,870</b>	<b>101,870</b>	<b>43,605</b>	<b>53,648</b>	<b>105,868</b>
<b>Expenditures</b>						
Salaries & Wages	401,270	453,164	453,164	191,317	278,693	459,731
Fringe Benefits	136,815	186,228	189,741	81,460	108,279	185,963
Professional Services	100,000	60,000	60,000	3,413	56,587	60,000
Heating, Utilities, Telephone	50,825	71,000	71,000	12,798	57,840	66,000
Repair & Maintenance	409,294	584,305	580,409	379,518	200,361	623,908
Other Purchased Services	5,121	2,100	2,100	2,028	-	2,100
Materials and Supplies	7,878	3,875	3,875	653	3,222	3,675
Work Related Training & Expenses	4,985	19,319	19,319	6,412	12,906	28,000
Interdepartmental Charges	814	1,000	1,000	427	572	1,000
Outlay	101,811	86,812	86,812	397,572	(311,479)	260,600
Other Financing Sources (Uses)	-	-	6,023	6,023	-	-
<b>Total Expenditures</b>	<b>1,218,815</b>	<b>1,467,803</b>	<b>1,473,443</b>	<b>1,081,620</b>	<b>406,981</b>	<b>1,690,977</b>

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

# Transportation Services

Departments – Department Heads/Commissioners

*Airport – Keith Kasbohm, Manager*

*Highway – John Kolodziej, Commissioner*

*County Roads & Bridges (part of Highway)*

*Recycling (part of Highway)*

<b>Airport Department</b>						
<i>Classification</i>	<b>2017 Actuals</b>	<b>2018 Adopted Budget</b>	<b>2018 Amended Budget</b>	<b>2018 6/30/2018 Actuals</b>	<b>2018 Remaining 6 Months Projection</b>	<b>2019 Budget</b>
<b>Revenues</b>						
Intergovernmental Revenues	-	158,333	158,333	-	158,333	158,333
Public Charges for Services	46,183	36,700	36,700	28,237	2,176	31,568
Other Revenues	10,277	13,250	13,250	5,895	10,949	14,450
Other Financing Sources	-	35,020	35,020	-	34,950	144,200
<b>Total Revenues</b>	<b>56,460</b>	<b>243,303</b>	<b>243,303</b>	<b>34,131</b>	<b>206,408</b>	<b>348,551</b>
<b>Expenditures</b>						
Salaries and Wages	103,742	123,123	123,123	44,870	50,749	83,410
Fringe Benefits	32,591	43,152	43,523	14,671	15,842	17,788
Heating, Utilities, Telephone	20,118	23,700	23,700	10,128	12,871	24,000
Repair & Maintenance	22,394	30,600	37,600	8,437	29,162	30,600
Other Purchased Services	249	400	400	199	201	400
Materials and Supplies	6,904	10,500	10,500	514	9,236	9,750
Work Related Training & Expenses	312	710	710	240	470	710
Interdepartmental Charges	810	1,100	1,100	1,887	1,213	5,100
Other Expenses	1	-	-	-	-	-
Outlay	120	230,031	246,663	35,081	178,212	371,382
<b>Total Expenditures</b>	<b>187,241</b>	<b>463,316</b>	<b>487,319</b>	<b>116,027</b>	<b>297,956</b>	<b>543,140</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 2017 and 2018 as well as for 2019.

<b>Highway--Fund 701</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>						
Intergovernmental Revenues	424,961	500,000	500,000	150,735	349,265	200,000
Public Charges for Services	10,766	-	-	-	-	-
Intergovernmental Charges for Services	9,232,541	12,137,814	12,227,945	4,091,793	8,254,656	10,339,696
Other Revenues	81,168	-	-	61,772	-	-
Other Financing Sources	3,389	-	12,763	12,763	-	-
<b>Total Revenues</b>	<b>9,752,825</b>	<b>12,637,814</b>	<b>12,740,708</b>	<b>4,317,063</b>	<b>8,603,921</b>	<b>10,539,696</b>
<b>Expenditures</b>						
Salaries and Wages	2,626,736	2,703,034	2,703,034	1,289,690	1,414,739	2,778,864
Fringe Benefits	1,365,990	1,361,995	1,374,758	673,906	700,895	1,431,683
Professional Services	13,702	239,850	239,850	1,444	229,850	5,000
Heating, Utilities, Telephone	221,002	249,200	249,200	68,737	181,295	235,000
Repair & Maintenance	416,799	214,550	214,550	128,242	153,045	190,747
Other Purchased Services	402,224	398,445	398,445	114,148	287,475	208,915
Materials and Supplies	5,908,502	7,755,904	7,755,904	2,212,148	5,698,410	6,899,164
Work Related Training & Expenses	36,540	31,744	31,744	19,749	16,825	26,907
Interdepartmental Charges	(5,658,479)	(4,283,512)	(4,193,381)	(1,851,149)	(2,788,507)	(4,578,762)
Depreciation Expense	1,002,154	930,625	930,625	10,717	919,880	930,625
Other Expenses	2,800,564	3,035,979	3,035,979	1,376,752	1,523,487	2,411,553
<b>Total Expenditures</b>	<b>9,135,733</b>	<b>12,637,814</b>	<b>12,740,708</b>	<b>4,044,384</b>	<b>8,337,394</b>	<b>10,539,696</b>

<b>County Roads &amp; Bridges/Recycling</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>County Roads &amp; Bridges Fund 205</b>						
<b>Revenues</b>						
Taxes	556,002	570,200	570,200	570,200	-	-
Intergovernmental Revenues	1,276,136	3,489,784	3,583,520	310,934	3,272,586	1,183,191
Interest	950	-	-	467	-	-
Other Revenues	(3,000)	-	-	-	-	-
Other Financing Sources	2,883,512	3,222,742	3,222,742	813,288	2,409,454	3,530,780
<b>Total Revenues</b>	<b>4,713,600</b>	<b>7,282,726</b>	<b>7,376,462</b>	<b>1,694,889</b>	<b>5,682,040</b>	<b>4,713,971</b>
<b>Expenditures</b>						
County Road Maintenance	828,304	1,123,200	1,216,936	412,569	700,440	1,032,455
County Road Construction-CIP	2,867,586	3,347,742	3,347,742	1,280,092	2,056,107	3,530,780
Snow Removal	656,870	572,000	572,000	621,427	104,000	608,400
County Aid Bridge Construction	25,852	25,000	25,000	-	25,000	25,000
County Road Const. - Federal	-	2,214,784	2,214,784	55,461	2,159,323	-
DK Maintenance/Construction	109,947	-	-	12,020	-	-
<b>Total Expenditures</b>	<b>4,488,559</b>	<b>7,282,726</b>	<b>7,376,462</b>	<b>2,381,569</b>	<b>5,044,870</b>	<b>5,196,635</b>
<b>Recycling Fund 209</b>						
<b>Revenues</b>						
Taxes	82,430	82,430	82,430	82,430	-	-
Intergovernmental Revenues	86,448	96,005	96,005	86,584	10,000	86,584
Interest	1,180	500	500	-	500	500
Other Revenues	18	-	-	-	-	-
Other Financing Sources	-	97,495	97,495	-	97,595	71,500
<b>Total Revenues</b>	<b>170,076</b>	<b>276,430</b>	<b>276,430</b>	<b>169,014</b>	<b>108,095</b>	<b>158,584</b>
<b>Expenditures</b>						
Interdepartmental Charges	81,299	78,000	78,000	-	78,000	82,000
Grants	69,605	116,000	116,000	73,390	37,000	76,584
Other Expenses	-	82,430	82,430	-	82,430	82,430
<b>Total Expenditures</b>	<b>150,904</b>	<b>276,430</b>	<b>276,430</b>	<b>73,390</b>	<b>197,430</b>	<b>241,014</b>

# Capitalized Improvements & Equipment Outlay Listings

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

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

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

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

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

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

**Table 1**  
**Cost Summary by Funding Source and Year**  
**FY 2019**

Project No.	2019 Project Name	Eligible for Long Term Financing	Eligible for Short Term Financing	Federal	State	Levy	Other*	TOTAL
<i>*Other funding could be Unassigned Fund Balance, Carryovers from Prior Years, DK funding, C.I.P. Excess Funds, City Share, County Roads &amp; Bridges Fund, Donations. (see table 8)</i>								
<b>Airport</b>								
1-53-01	Replace Airport Unleaded and Diesel Fuel Tanks <i>Scope of Project reduced - No longer qualifies for CIP</i>	-	-	-	-	75,000		75,000
1-53-02	North/South Runway Reconstruction ("Other" is unused C.I.P. funding for Airport Runway Reconstruction not used in 2016-2017)	-	-	-	-	25,000	150,000	175,000
						<b>212,500</b>		<b>287,500</b>
1-53-03	Snow Removal Equipment Building ("Other" is C.I.P. carryover from prior years, levied in 2017) <i>Project to be split between 2019 &amp; 2020</i>	-	-	-	-	425,000	75,000	500,000
		-	-	-	-	<b>237,500</b>	<b>225,000</b>	<b>462,500</b>
<b>Highway</b>								
1-33-01	CTH K (CTHN-CTH C)	-	-	-	-	506,244	-	506,244
1-33-02	CTH SB (CTH C-Zirbel)	-	-	-	-	245,326	-	245,326
1-33-03	CTH SB (Sand Bay Road-0.5 miles East)	-	-	-	-	98,130	-	98,130
1-33-04	CTH HH (Dunn Road-Old County OR)	-	-	-	-	345,419	-	345,419
1-33-05	CTH XC (CTH X-CTH J)	-	-	-	-	196,261	-	196,261
1-33-06	CTH A (CTH E-CTH F)	-	-	-	-	759,308	-	759,308
1-33-07	CTH X (CTH XC-STH 42)	-	-	-	-	750,521	-	750,521
1-33-08	CTH U (Salona Road-Hornspier Road)	-	-	-	-	195,724	-	195,724
1-33-09	CTH U (Hornspier Road-S. of Lake Lane)	-	-	-	-	433,847	-	433,847
		-	-	-	-	<b>3,530,780</b>	-	<b>3,530,780</b>
<b>Clerk of Court</b>								
1-25-01	Protected Front Counter <i>Deleted at recommendation of County Administrator</i>	-	-	-	-	55,791		55,791
<b>Emergency Management/Communication</b>								
1-69-01	Simulcast Ops & Reprogramming ("Other" is funds from Communication Simulcast Programming Reserve)	-	-	-	-	-	350,000	350,000
						<b>300,000</b>		<b>800,000</b>
<b>EMS</b>								
1-29-01	Washington Island Station ("Other" is funds from EMS Washington Island Reserve) <i>Scope of Project reduced</i>	-	-	-	-	500,000	500,000	1,000,000
<b>Finance</b>								
1-48-01	Replace Ceridian Payroll Software	-	-	-	-	200,000	-	200,000

**Table 1 - Continued**  
**Cost Summary by Funding Source and Year**  
**FY 2019**

Project No.	2019 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)

**Land Use Services**

1-68-01	Land Records Software Upgrade ("Other" is funds from the Land Modernization Reserve)	-	-	-	-	-	225,000	225,000
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**Library**

1-36-01	New Chiller ("Other" is funds from City of Sturgeon Bay)	-	-	-	-	46,000	46,000	92,000
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**Facilities and Parks**

1-37-01	Frank E. Murphy County Park - Horseshoe Bay Cave Center ("Other" is funds from Donations) <b>Project moved from 2019 to 2020</b>	-	-	-	-	20,000	70,000	90,000
1-37-02	John Miles Park - Entrance Gate, Signs and Ticket Booth <b>Project moved from 2019 to 2020</b>	-	-	-	-	90,000	-	90,000
1-37-03	John Miles Park - Stage <b>Deleted at recommendation of County Administrator</b>	-	-	-	-	100,000	-	100,000
1-37-04	John Miles Park - Paving Midway ("Other" is unused Non-C.I.P. funding for John Miles Park not used in 2017 & C.I.P. carryover from prior year, levied in 2018)	-	-	-	-	75,000	200,200	275,200
1-37-05	Robert LaSalle County Park - Pavillion ("Other" is from Donations)	-	-	-	-	37,500	37,500	75,000
1-37-06	Cana Island Restoration Project - Phase 4 <b>Deleted at recommendation of County Administrator</b>	-	-	-	-	100,000	-	100,000
		-	-	-	-	112,500	237,700	350,200

**Sheriff**

1-28-02	Justice Center Cold Storage Building <b>Project moved from 2022 to 2019</b>	-	-	-	-	200,000	-	200,000
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**Table 1 - Continued**  
**Cost Summary by Funding Source and Year**  
**FY 2019**

Project No.	2019 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)

**Soil & Water**

1-31-01	Forestville Dam Millpond Improvement <span style="color: red;">Project deleted for 2019</span>	-	-	-	-	100,000	-	100,000
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**Administration**

1-49-01	Remodel Government Center ("Other" is \$300,000 C.I.P. carryover from prior year, levied in 2018 <span style="color: red;">and move up to \$300,000 moved from unassigned fund balance in 2019</span> )	-	-	-	-	300,000	600,000	600,000
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<b>TOTAL - 2019 C.I.P.</b>	-	-	-	-	4,626,780	2,183,700	6,810,480
<i>2018 Adopted C.I.P.</i>	-	-	2,214,784	125,000	4,458,900	707,442	7,506,126
<b>2019 Over (Under) 2018 Adopted</b>	-	-	<b>(2,214,784)</b>	<b>(125,000)</b>	<b>167,880</b>	<b>1,476,258</b>	<b>(695,646)</b>
<b>% Increase 2019 over 2018</b>	0%	0%	-100%	-100%	4%	209%	-9%

**DOOR COUNTY**  
**2019 OUTLAY BY DEPARTMENT**  
**General & TS Outlay Summary, Net of Grants & Other Funding Resources**

	<u>General Outlay</u>	<u>Tech. Services Outlay</u>	<u>Tech. Services Maintenance</u>
<b>Budgeted for 2018, Net of Outside Funding</b>	<b>1,415,639</b>	<b>86,812</b>	<b>566,168</b>
Administration	1,400,000	-	-
Airport	213,049	150	-
Child Support	-	-	880
County Administrator	-	30,000	-
County Board	-	-	620
County Clerk	-	13,650	-
District Attorney	-	2,550	-
Emergency Management & Communications	15,056	700	124,203
Emergency Services	622,791	13,000	33,473
Facilities & Parks	267,074	4,350	9,329
Finance	-	-	29,500
Highway	1,038,500	4,550	4,648
Human Resources	-	3,000	20,903
Human Services	-	30,950	41,133
Land Use Services	6,990	17,805	7,650
Library	-	8,800	-
Museum	-	-	1,096
Public Health	3,196	549	832
Register of Deeds	-	-	21,600
Senior Resource Center/ADRC	8,726	520	-
Sheriff	470,093	42,942	90,695
Soil & Water	34,051	750	5,163
Technology Services	4,350	148,289	365,376
Veterans	-	-	1,347
<b>Grand Totals</b>	<b>4,083,876</b>	<b>322,555</b>	<b>758,448</b>
<b>Less these Funding Sources:</b>			
Vehicle Replacement Fund	(698,991)	-	-
LIO Funding	-	(17,805)	(27,528)
Emergency Services Funding *	(387,436)	(13,000)	(56,132)
Highway Funding	(1,038,500)	(4,550)	(4,648)
Human Services (in Human Services Budget) *	-	(30,950)	(41,133)
Register of Deeds Redaction Account	-	-	(20,000)
School Districts- Southern Door/Sevastopol	-	-	(4,800)
Internet Fees	-	-	(33,000)
<b>Subtotal-Funding Sources</b>	<b>(2,124,927)</b>	<b>(66,305)</b>	<b>(187,241)</b>
<b>Total Net of Outside Funding</b>	<b>1,958,949</b>	<b>256,250</b>	<b>571,207</b>
<b>2019 (Under)/Over 2018</b>	<b>543,310</b>	<b>169,438</b>	<b>5,039</b>
* Still part of annual tax levy			

## DOOR COUNTY 2019 GENERAL OUTLAY BY DEPARTMENT

Tax Levy for 2018--Emergency Services

467,477

Tax Levy for 2018--All Other

1,415,639

<u>Administration</u>		<u>Public Health</u>	
Building Equipment Replacement Fund	700,000	Vehicle Replacement Fund	3,196
Technology Equipment Replacement Fund	700,000	<b>Total Public Health</b>	<b>3,196</b>
<b>Total Administration</b>	<b>1,400,000</b>		
<u>Airport</u>		<u>Senior Resource Center/ADRC</u>	
Vehicle Replacement Fund	13,516	Vehicle Replacement Fund	8,726
Replace International Dump Truck with Plow	144,200	<b>Total Senior Resource Center/ADRC</b>	<b>8,726</b>
Replace Fuel Tanks & Related Equipment	47,000		
County Match for Federal/State Airport Capital Grants	8,333	<u>Sheriff</u>	
<b>Total Airport</b>	<b>213,049</b>	Vehicle Replacement Fund	179,575
<u>Facilities &amp; Parks</u>		Replace Squad Cars (8)	268,966
Vehicle Replacement Fund	99,604	Replace Bulletproof Vests (9)	8,217
Replace 2013 Dodge Avenger	22,660	Replace Radar Units (2)	2,600
Replace 2013 Dodge Grand Caravan	27,810	Replace Breathalyzer Units (2)	920
Replace Justice Center Generator Control Panel	6,800	Replace Tasers (13)	3,432
Replace Some Government Center Windows	7,200	Replace Arbitrator Camera System	6,383
Crack Seal/Restripe Justice Center Parking Lots	12,000	<b>Total Sheriff</b>	<b>470,093</b>
LED Retrofit at Government Center	13,000	<u>Soil &amp; Water</u>	
Tree Removal & Replacement at Murphy Park	7,200	Vehicle Replacement Fund	3,151
Replace Outboard Motor on Parks Work Punt	10,800	Replace 2010 Ford Escape	30,900
Cana Island Electrical Infrastructure	15,000	<b>Total Soil &amp; Water</b>	<b>34,051</b>
Future John Miles Park Projects	45,000	<u>Technology Services</u>	
<b>Total Building &amp; Grounds</b>	<b>267,074</b>	Replace conference Room Chairs	4,350
<u>Emergency Management &amp; Communications</u>		<b>Total Technology Services</b>	<b>4,350</b>
Vehicle Replacement Fund	6,356	<b>Total All General Outlay</b>	<b>3,045,376</b>
Replace Telecommunicator & Office Chairs (3)	2,275	<u>Sources of Funds for Replacing Vehicles:</u>	
Text to 911 System	6,425	Vehicle Replacement Fund-Emergency Services	235,355
<b>Total Emergency Management &amp; Communications</b>	<b>15,056</b>	Vehicle Replacement Fund-Other	463,636
<u>Emergency Services</u>		<u>Outlay Amounts Funded by Tax Levy:</u>	
Vehicle Replacement Fund	339,936	<b>Total Emergency Services (Outside Levy Limits)</b>	<b>387,436</b>
Replace Ambulance #8126	235,355	<b>Total Other (Within Levy Limits)</b>	<b>1,958,949</b>
Cardiac Monitor (1)	35,000		
Manikan Training Simulator	12,500	<u>2019 (Under)/Over 2018:</u>	
<b>Total Emergency Services</b>	<b>622,791</b>	<b>Total Emergency Services--(Under)/Over</b>	<b>(70,186)</b>
<u>Land Use Services</u>		<b>Total Other--(Under)/Over</b>	<b>570,215</b>
Vehicle Replacement Fund	6,990	<b>Total (Under)/Over</b>	<b>500,029</b>
<b>Total Land Use Services</b>	<b>6,990</b>		
		<b>Tax Levy Emergency Services--(Under)/Over</b>	<b>(80,041)</b>
		<b>Tax Levy Other--(Under)/Over</b>	<b>543,310</b>
		<b>Total Tax Levy (Under)/Over</b>	<b>463,269</b>

DOOR COUNTY					
2019 Technology Services--Equipment Outlay by Department					
Department	Requests	Total	Department	Requests	Total
Airport	24" Monitor	150	Public Health	Ipad, Stand, Software for Check-In Upgrade	549
	<b>Total - Airport</b>	<b>150</b>		<b>Total - Public Health</b>	<b>549</b>
County Administrator	Website/External Hosting for GIS	30,000	Senior Center/ADRC	Headsets (2)	520
	<b>Total - County Administrator</b>	<b>30,000</b>		<b>Total - Senior Center/ADRC</b>	<b>520</b>
County Clerk	24" Monitor	150	Sheriff	Upgrade to Spillman Mobile Site License	12,000
	Interactive Kiosks for Visitors at GC, JC, and Library	13,500		Spillman Bar Code Scanner	2,700
	<b>Total - County Clerk</b>	<b>13,650</b>		Polycom for Court Branches 1 & 2	2,600
District Attorney	HP Laserjet Printer	500		Pocketjet Printers (17)	5,009
	New PC Mounting Equipment	200		Spare Garmin GPS Puck	90
	Microsoft Office License	350		Spare GlobalSat GPS Puck	35
	PC/ Dual Display w/Stand, Modem, Speakers, Printer	1,500		Replace Cameras in Interview Rooms (4)	3,128
	<b>Total - District Attorney</b>	<b>2,550</b>		Panasonic Toughbooks (3)	13,500
Emergency Mgmt. & Communications	Laserjet Printers for Dispatch (2)	700		Okidata Printer for Booking	380
	<b>Total - Emergency Mgmt. &amp; Communications</b>	<b>700</b>		PC's with DVD Drives (3)	2,250
Emergency Services	New Equipment Racks at North Ambulance Station	7,000		Monitors for Law Library (3)	450
	MS Surface Pro Tablets with Keyboard/Cover (4)	6,000	Soil & Water	65" TV for Blue Room	800
	<b>Total - Emergency Services</b>	<b>13,000</b>		<b>Total - Sheriff</b>	<b>42,942</b>
Facilities & Parks	Zebra Scanner for Boat Launch Envelopes	150	Technology Services	Replace PC for Conference Room	750
	Project Management/Team Productivity Software	4,200		<b>Total - Soil &amp; Water</b>	<b>750</b>
	<b>Total - Facilities &amp; Parks</b>	<b>4,350</b>		Amazon Prime Membership (for Shipping on Supplies)	139
Highway	New Fuel System PC	1,000		Dual Factor Authentication - Fobs	16,000
	24" Monitors (2)	300		Dual Factor Authentication - Software Cost	53,600
	Stand-Up Desk	500		Dual Factor Authentication - Installation	5,200
	Network Connections for North & South Shops	2,750		Servers for PVS	18,750
	<b>Total - Highway</b>	<b>4,550</b>		Antivirus Change to BitDefender for VM's	7,300
Human Resources	ID Badge System	3,000		Fob System Equipment	6,000
	<b>Total - Human Resources</b>	<b>3,000</b>		SSD Replacements PVS Server/Workstations	5,000
				Firewall, Palo Alto Networks through HBS	2,400
				Snap Servers	6,500
				Spare Kit (2 HDD's, 1 SSD, One PSU)/PIVOT 3	4,500
				DNS Insights License	7,900
				Thin Client Replacements	15,000
				<b>Total - Technology Services</b>	<b>148,289</b>
Human Services	Portable Scanner for Birth-to-3 Program	150		<b>Grand Total IS Equipment Capital Outlay</b>	<b>322,555</b>
	TV for 1st Floor Conference Room	500		Less these funding sources:	
	TV & PC for Admin. Conference Room	800		LIO	(17,805)
	Monitors (6)	960		Highway	(4,550)
	Headsets (4)	1,040		Emergency Services *	(13,000)
	CRF's for The Clinical Manager	20,000		Human Services (In Human Services Budget) *	(30,950)
	MS Surface Pro Tablets with Keyboard/Cover (5)	7,500		<b>Total Funding Outside Technology Services</b>	<b>(66,305)</b>
	<b>Total - Human Services</b>	<b>30,950</b>		<b>Total Technology Services Equipment Outlay - 2019</b>	<b>256,250</b>
Land Use Services	Scanner & Related Software License	6,455		<b>Total Technology Services Equipment Outlay - 2018</b>	<b>86,812</b>
	MS Surface Pro Tablets with Keyboard/Cover (7)	10,500		<b>2019 (Under)/Over 2018 Tech. Serv. Equipment Outlay</b>	<b>169,438</b>
	Laptop Computer	850		* Still part of annual tax levy	
	<b>Total - Land Use Services</b>	<b>17,805</b>			
Library	Computers (2-STRBY, 1-EPH, 2-SISBAY, 1-SISofc, 1-WSH, 1-BAI, 1-FIS) (9)	6,300			
	Contingency	2,500			
	<b>Total - Library</b>	<b>8,800</b>			

DOOR COUNTY					
2019 Technology Services--Maintenance by Department					
Department	Requests	Total	Department	Requests	Total
Child Support	Managed Router for VPN	880	Soil & Water	AutoDesk and AutoCAD Software Maintenance	2,200
	<b>Total - Child Support</b>	<b>880</b>		Watershed Modeling Software Maintenance	413
County Board	TyBreaker Election Board	620		ARCGIS 3d Analyst Software Maintenance	2,550
	<b>Total - County Board</b>	<b>620</b>		<b>Total - Soil &amp; Water</b>	<b>5,163</b>
Emergency Mgmt. & Communications	Portion of SBC E911 Switch	5,484	Technology Services	DBU Maintenance	540
	Cyber Tech (Lofier) - for PSRS	5,841	(All Departments)	i7 (AS400) Hardware & OS Software Maintenance	3,065
	Bay Electronics - for PSRS Annual Maintenance	103,378		IBM Rational Developer Annual Maintenance	540
	Code Red Annual Maintenance	9,500		IMS/21 Maintenance (All)	10,273
	<b>Total - Emergency Mgmt. &amp; Communications</b>	<b>124,203</b>		Zend Server Suite-PHP/Server side & Client side	7,815
Emergency Services	Charter Sturgeon Bay & Sister Bay-part of 52302.6903	6,000		SmartNet - Maintenance (All)	22,973
	PC ACE - Medicare Service Billing-52302.6936	433		Kaminaro Maintenance	25,306
	EMS Scheduling Software-52302.6936	3,917		WiscNet Membership	1,500
	TriTech Billing Software (EMS)-52302.6936	4,690		WiscNet Network Access Fee	3,000
	Imagetrend Annual Maint-52302.6936	7,082		WiscNet Connection	7,200
	Spillman CAD-52302.6936	2,700		4G Internet Connection	27,000
	NetMotion-Additional Licenses-52302.6936	713		Quest Desktop Authority	4,272
	Portion of SBC E911 Switch-52302.6936	1,188		Office 365 Licensing	76,335
	Cellcom - Cradlepoint, Other	6,750		VDA ALNG	18,771
	<b>Total - Emergency Services</b>	<b>33,473</b>		WINSVRDC CORE ALNG	7,014
Facilities & Parks	IPConfigure Licensing	729		Maintenance on Sevastopol Switch	338
	Akita Box Annual Maintenance	8,600		Remote Desktop	2,127
	<b>Total - Facilities &amp; Parks</b>	<b>9,329</b>		Exchange License	457
Finance	New World Systems Financials Annual Maintenance	29,500		Adobe Pro	1,050
	<b>Total - Finance</b>	<b>29,500</b>		Nitro Pro	7,000
Highway	Advanced Weighing Annual Maintenance	1,750		DEG Web Page Hosting	780
	TAPCO Sign Central annual Maintenance	143		PCS Print Director	3,400
	Simple Signs/Rowemap Annual Maintenance	425		Access Manager-Nervepoint	715
	Cummins Maintenance Software Annual Maintenance	550		LogMeIn/GoToAssist Remote Support Service	595
	Quality Truck Maintenance Software Annual Maintenance	530		LogMeIn Rescue Remote Support Service	1,299
	CAT Maintenance Software Annual Maintenance	1,250		GoToMeeting	468
	<b>Total - Highway</b>	<b>4,648</b>		Sophos SG430	2,833
Human Resources	NeoGov Applicant Tracking	7,717		Citrix Licensing	27,648
	NeoGov PE	13,186		Unlimited Mailbox Maintenance	1,450
	<b>Total - Human Resources</b>	<b>20,903</b>		IBM Spectrum Protect	920
Human Services	PC ACE-Medicare Service Billing	433		ZoHo Help Desk Annual Maintenance	1,200
	The Clinical Manager	16,740		Aristotle Licensing	4,400
	Office 365 SHRDSVR ALNG Platform	12,523		Zix Email Encryption	15,989
	CoreCAL Bridge Office 365	1,207		Survey Monkey	265
	Electronic Signing Software	1,000		Macrium Reflect Software	525
	VDA ALNG VL Platform	6,525		co.door.wi.us Certificates	200
	IMS/21 ID Protect	840		Website Domain RSVP	300
	Q Global Psych Testing Software	160		i5 Extended Service Contract	900
	Managed Router for VPN	880		Expert Forum Exchange	200
	Dr. First	650		Nsight Fiber Tower Maintenance	4,800
	EMR Direct	175		Nsight Fiber Tower Maintenance	18,078
	<b>Total - Human Services</b>	<b>41,133</b>		Sturgeon Bay CAN Maintenance	25,000
Land Use Services	ARCGIS & ARCPAD Software Maintenance	7,650		CUBE License	3,000
	<b>Total - Land Use Services</b>	<b>7,650</b>		Replacement Scanner	1,000
Museum	Ancestry	556		<b>Total - Technology Services - All Departments</b>	<b>342,541</b>
	Past Perfect	540	Technology Services	Tappit Call Accounting Software Maintenance	500
	<b>Total -Museum</b>	<b>1,096</b>	(All Phones)	SBU Pole Attachment Annual Fees	2,100
Public Health	PC ACE-Medicare Service Billing	433		Cisco Phone Maintenance	20,235
	DSS Check-In Software Annual Maintenance	399		<b>Total - Technology Services - All Phones</b>	<b>22,835</b>
	<b>Total - Public Health</b>	<b>832</b>	Veterans	Vetraspec	1,347
Register of Deeds	Color Tract Annual Hosting	1,200		<b>Total - Veterans</b>	<b>1,347</b>
	Fidlar Technologies/AVID Annual Maintenance	20,000		<b>Grand Total Technology Services Maintenance</b>	<b>758,448</b>
	Scanner Maintenance	400		Less these funding sources:	
	<b>Total - Register of Deeds</b>	<b>21,600</b>		LIO	(27,528)
Sheriff	Guard 1 Software Maintenance	1,360		Emergency Services Software *	(33,473)
	Schedule Soft Maintenance	4,500		Emergency Services Portion of PSRS (17.8%) *	(22,659)
	Morphotrust - Livescan - Identix Maintenance	7,983		Highway	(4,648)
	Morpho Ident Maintenance	160		Human Services (In Human Services Budget) *	(41,133)
	NetMotion Mobility Maintenance	2,090		Register of Deeds Redaction Account	(20,000)
	Arbitrator Annual Maintenance	5,060		School Districts - Southern Door & Sevastopol	(4,800)
	IPConfigure Licensing	7,727		Internet Fees (City of Sturgeon Bay, Southern Door Schools, Sevastopol Schools, NWTC, Lawrence University)	(33,000)
	Fujitsu Scanner Maintenance	65		<b>Total - Direct Funding Sources</b>	<b>(187,241)</b>
	Spillman Public Safety Software (PSS)-Mapping	6,500		<b>Total Technology Services Maintenance Levy - 2019</b>	<b>571,207</b>
	Spillman Public Safety Software (PSS)	50,500		<b>Total Technology Services Maintenance Levy - 2018</b>	<b>566,168</b>
	Polycom Maintenance for Cameras	3,500		<b>2019 (Under)/Over 2018 IS Equipment Maintenance</b>	<b>5,039</b>
	Inmate Law Library annual Maintenance	1,250		* Still part of annual tax levy	
	<b>Total - Sheriff</b>	<b>90,695</b>			

<b>DOOR COUNTY</b>	
<b>2019 <u>Highway</u> Capital Outlay</b>	
<b>Budgeted 2018:</b>	<b>979,500</b>
<u>Highway</u>	
1 - Rubber Tired Paver	300,000
1 - Tri-Axle Truck	117,000
1 - Snow Equipment/Dump Box for Tri-Axle Truck	150,000
1 - Half Ton Double Cab Pick Up Truck	34,000
1 - One Ton Truck	42,500
1 - Half Ton Pick Up Truck with 8 ft Box	32,600
1 - Hydraulic Compactor for Backhoe	14,000
1 - Engine Repairs for Crushing Equipment	52,000
1 - Mower Tractor with Cab/Mowing Attachments	156,000
1 - Shop Gas Detector Replacement	15,000
1 - Aggregate Washing: Concept and Design Engineering	45,000
1 - Used Enclosed Equipment Trailer for Crushing Operations	5,400
1 - Screening Plant - Increase Deck Size	75,000
<i>Note: All amounts are shown net of anticipated trade-in amounts.</i>	
<b>Total Requested Budget</b>	<b>1,038,500</b>
<b>2019 (Under)/Over 2018 - Highway</b>	<b>59,000</b>
<b>Note: County Highway Departments throughout the State of Wisconsin are Internal Service Funds. Highway equipment purchases are funded. Cash reserves in the Internal Service Fund are used to finance administration costs. The listing of Highway capital outlay is consistent with all other county departments. Per Resolution No. 43-96, Equipment purchases that exceed \$100,000 require County Board approval.</b>	

**DOOR COUNTY**  
**2019 Highway Roadwork Schedule**

<b>Paving Project</b>				
			<b>Length</b>	
	<b>From</b>	<b>To</b>	<b>(miles)</b>	<b>Total Cost</b>
<b>Capital Improvement Plan:</b>				
County K	CTH N	CTH C	2.5	506,244
County SB	CTH C	Zirbel Road	1.25	245,326
County SB	Sand Bay Road	0.5 Miles East	0.5	98,130
County HH	Dunn Road	Old County OR	1.76	345,419
County XC	CTH X	CTH J	1	196,261
County A	CTH E	CTH F	3	759,308
County X	CTH XC	STH 42	4.5	750,521
County U	Salona Road	Hornspier Road	1.03	195,724
County U	Hornspier Road	S. of Lake Lane	2.04	433,847
		<b>Total Cost</b>	<b>17.58</b>	<b>3,530,780</b>
		<b>Less Federal, Jurisdictional,</b>		
		<b>State, and Other Funding</b>		<b>-</b>
<b>Total Road Construction Projects (CIP)--Levy Portion</b>				<b>3,530,780</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**  
**2019 Capital Outlay**  
**Compared with 2018 Plus**  
**County Road Improvements**

2018 General Outlay (Tax Levy Portion)	1,883,116
2018 Technology Services Outlay (Tax Levy Portion)	109,591
2018 Technology Services Maintenance (Tax Levy Portion)	727,035
<b>2018 - Total</b>	<b>2,719,742</b>
2019 Requested General Outlay (Tax Levy Portion)	2,346,385
2019 Requested Technology Services Outlay (Tax Levy Portion)	300,200
2019 Requested Tech. Services Maintenance (Tax Levy Portion)	668,472
<b>2019 Requested - Total</b>	<b>3,315,057</b>
<b>2019 Requested (Under)/Over 2018 Total</b>	<b>595,315</b>
2018 Capital Improvement Plan (Tax Levy Portion)	1,236,158
2019 Requested Capital Improvement Plan (Tax Levy Portion)	1,096,000
<b>2019 (Under)/Over 2018 Capital Improvement Plan (Tax Levy)</b>	<b>(140,158)</b>
2018 County Roads & Bridges (Construction) Tax Levy Portion	3,222,742
2019 County Roads & Bridges (Construction) Tax Levy Portion	3,530,780
<b>2019 (Under)/Over 2018 County Roads &amp; Bridges (Construction)</b>	<b>308,038</b>
<b>2019 Grand Total (Under)/Over 2018 Grand Total To Date</b>	<b>763,195</b>

Door County Vehicle Replacement Summary Listing by Replacement Year Projections -											CPLU 2018 1.030											CPLU 2019 1.030										
Veh No.	Veh. Year	Description	Expected Vehicle Life	Expected Year for Replacement	Added from 2017 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Budgeted/ Purchased from Vehicle Replacement	Purchased from Grant Funds	Proceeds from Sale of Old Vehicle	Amount In Vehicle Replace. 12/31/2017	Added from 2018 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Amount In Vehicle Replace. 12/31/2018	Added from 2019 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Budgeted/ Purchased from Vehicle Replacement	Purchased from Grant Funds	Proceeds from Sale of Old Vehicle	Amount to move to Unassigned Fund Balance	Amount In Vehicle Replace. 12/31/2019									
<b>Airport</b>																																
2013		Ford F150 4x4	15 yr	2028	938	-	-	-	-	-	23,682	938	-	-	24,620	732	-	-	-	-	-	-	25,352									
2018		Kubota L3560HSTC 4 Wheel Drive Tractor, with Bucket & Cab (Replaced 1995 John Deere JD970 Tractor w/bucket, which was transferred to Facilities & Parks for use at JMP)	20 yr	2038	-	-	-	-	-	-	34,549	471	-	-	70	3,153	-	-	-	-	-	-	3,223									
1999		International 2554 5 Yd Dump Trk w/plow, 2 Wheel Drive (Will keep 1999 International as back-up and sell 1978 Chevy Bruin, expecting to get \$5,000 salvage; will not fund vehicle replacement in 2020 & beyond for 1999 International. Instead finding for replacement vehicle purchased in 2019)	20 yr	2019	17,008	-	-	-	-	-	113,983	17,008	-	-	130,991	8,209	-	-	-	-	-	(144,200)	5,000	-								
2001		New Holland TS110 Tractor with Flail Mower	20 yr	2021	-	-	-	-	-	-	30,525	-	-	-	30,525	-	-	-	-	-	-	-	30,525									
1983		1983 Mercedes Diesel 4wd Tractor w/snowblower SOLD - to be used for future offsets	NA	NA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
2004		New Holland Mower TV 145 Tractor w/bucket	20 yr	2024	928	-	-	-	-	-	1,260	928	-	-	2,188	929	-	-	-	-	-	-	3,117									
2015		Toro 5000 Series Mower -(Repl '02 New Holland)	10 yr	2025	665	-	-	-	-	-	7,183	665	-	-	7,848	493	-	-	-	-	-	-	8,341									
<b>Airport Totals</b>					<b>19,539</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>211,182</b>	<b>20,010</b>	<b>-</b>	<b>-</b>	<b>196,242</b>	<b>13,516</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(144,200)</b>	<b>5,000</b>	<b>70,558</b>								
<b>Facilities &amp; Parks</b>																																
2014		Dodge Grand Caravan Van-Blue	6 yr	2020	3,966	-	-	-	-	-	11,003	2,966	-	-	13,969	4,538	-	-	-	-	-	-	18,507									
2014		Dodge Grand Caravan Van-Silver	6 yr	2020	3,634	-	-	-	-	-	11,999	2,634	-	-	14,633	4,206	-	-	-	-	-	-	18,839									
2018		Dodge Charger-Blue	6 yr	2024	3,171	-	-	-	-	-	18,980	2,820	-	-	(278)	4,588	-	-	-	-	-	-	4,310									
2013		Dodge Avenger-Silver (replace with Chevy Cruze)	6 yr	2019	4,458	-	-	-	-	-	14,036	4,282	-	-	18,318	1,142	-	-	-	-	-	(22,660)	3,200	7,212								
2013		Dodge Grand Caravan Van-Tan	6 yr	2019	3,878	-	-	-	-	-	14,745	2,078	-	-	16,823	5,387	-	-	-	-	-	(27,810)	5,600	-								
2009		Ford F150 1/2 Ton (Replace with 1 Ton Dually Dump Truck with Snow Plow)	11 yr	2020	7,841	-	-	-	-	-	34,279	2,640	1,339	-	38,258	7,983	-	-	-	-	-	-	46,241									
1990		Aerial Bucket Truck (Replace with Used Truck)	10 yr	2021	8,187	-	-	-	-	-	20,155	8,187	-	-	28,342	7,088	-	-	-	-	-	-	35,430									
2005		Kubota B3030 Tractor	15 yr	2020	4,603	-	-	-	-	-	21,792	4,603	-	-	26,395	3,469	-	-	-	-	-	-	29,864									
2011		John Deere X748 Tractor	14 yr	2025	2,797	-	-	-	-	-	15,828	2,797	-	-	18,625	2,467	-	-	-	-	-	-	21,092									
2012		Ford Transit Connect Mini-Van	10 yr	2022	2,062	-	-	-	-	-	14,993	2,062	-	-	17,055	1,661	-	-	-	-	-	-	18,716									
2018		Dodge 3500 1 Ton Service Truck with Plow	15 yr	2033	-	-	-	-	-	3,200	39,737	2,963	-	-	3,192	4,020	-	-	-	-	-	-	11,016									
2015		Toro 5000 Series Zero Turn Mower	10 yr	2025	322	-	-	-	-	-	9,930	322	-	-	10,252	764	-	-	-	-	-	-	6,027									
2015		Bobcat 3400 4x4 Utility Vehicle w/Dump Box Ford Sweeper/Backup (will not be replaced)	10 yr	2025	1,357	-	-	-	-	-	3,646	920	-	-	4,566	1,461	-	-	-	-	-	-	-									
1993		TRANSFERRED FROM PARKS			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
2018		Gravely ZTHD52 Zero Turn Mower	10 yr	2028	-	-	-	-	-	-	-	-	4,644	-	-	524	-	-	-	-	-	-	524									
2018		John Deere X580 Garden Tractor	10 yr	2028	-	-	-	-	-	-	-	-	5,851	-	-	686	-	-	-	-	-	-	686									
2017		John Deere 345 Garden Tractor (Replaced in 2018 with Gravely ZTHD52 Zero Turn Mower and John Deere X580 Garden Tractor)	21 yr	2018	1,636	-	-	-	-	-	12,864	1,636	(14,500)	-	-	0	-	-	-	-	-	-	-									
2017		John Deere 1025R Utility Tractor	15 yr	2032	-	-	-	(5,266)	-	-	(5,266)	2,600	2,666	-	-	2,668	-	-	-	-	-	-	2,668									
2011		Ford F150 1/2 Ton	11 yr	2022	2,583	-	-	-	-	-	18,709	2,583	-	-	21,292	3,940	-	-	-	-	-	-	25,232									
<b>Subtotal - Amount from Building &amp; Grounds</b>					<b>50,495</b>	<b>-</b>	<b>-</b>	<b>(5,266)</b>	<b>-</b>	<b>3,200</b>	<b>257,430</b>	<b>46,093</b>	<b>-</b>	<b>-</b>	<b>231,442</b>	<b>56,592</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(50,470)</b>	<b>8,800</b>	<b>246,964</b>								
2015		Ford 1/2 ton Pickup (Security)	6 yr	2021	3,036	-	-	-	-	-	10,788	3,803	-	-	14,591	4,699	-	-	-	-	-	-	19,290									
2014		Ford 1/2 Ton Pickup (Cleaning)	6 yr	2020	3,515	-	-	-	-	-	10,424	5,025	-	-	15,449	7,220	-	-	-	-	-	-	22,669									
2011		Chevrolet 3/4 Ton Pickup (Maintenance)	12 yr	2023	2,186	-	-	-	-	-	20,254	1,791	-	-	22,045	3,470	-	-	-	-	-	-	25,515									
2008		GMC 3 ton Dump Truck (Park Projects)	17 yr	2025	3,685	-	-	-	-	-	59,891	3,514	-	-	63,405	2,691	-	-	-	-	-	-	66,096									
2014		Ford F350 1 Ton Dump Truck (Park Projects)	17 yr	2030	2,402	-	-	-	-	-	15,278	2,402	-	-	17,680	2,625	-	-	-	-	-	-	20,305									
2010		Chevrolet 1/2 ton Pickup (Mowing)	12 yr	2022	839	-	-	-	-	-	23,824	935	-	-	24,759	1,220	-	-	-	-	-	-	25,979									
2012		Chevrolet 3/4 Ton Pickup (Maintenance)	12 yr	2024	2,281	-	-	-	-	-	18,595	1,915	-	-	20,510	3,362	-	-	-	-	-	-	23,872									
2009		Chevrolet 3/4 ton Pickup (Lead Worker-Replace with 4x4 with Utility Box)	11 yr	2020	847	-	-	-	-	-	25,653	874	-	-	26,527	5,674	-	-	-	-	-	-	32,201									
2013		Ford Escape SUV (Parks Director)	13 yr	2026	581	-	-	-	-	-	21,855	616	-	-	22,471	996	-	-	-	-	-	-	23,467									
2012		John Deere 1445 Front Mount Mower	8 yr	2020	2,990	-	-	-	-	-	17,022	2,326	-	-	19,348	1,807	-	-	-	-	-	-	21,155									
2017		John Deere 1570 Front Cut Mower w/Sweeper	8 yr	2025	-	-	-	-	-	-	-	3,500	-	-	3,500	3,360	-	-	-	-	-	-	6,860									
2007		John Deer 4720 Loader/Tractor	17 yr	2024	2,657	-	-	-	-	-	24,529	2,719	-	-	27,248	2,882	-	-	-	-	-	-	30,130									
1997		Case 590 Backhoe	25 yr	2022	1,301	(3,412)	-	-	-	-	34,385	1,123	-	-	35,508	3,006	-	-	-	-	-	-	38,514									
2009		Bomag Turf Roller (Not Replacing JD 1445 Front-Mount Lawn Mower (Use as Sweeper/Backup) Will Not Be Replaced)			3,594	3,412	-	-	-	-	(28,912)	-	-	-	-	-	-	-	-	-	-	-	-									
<b>Subtotal - Amount from Parks</b>					<b>29,914</b>	<b>-</b>	<b>-</b>	<b>(28,912)</b>	<b>-</b>	<b>-</b>	<b>282,498</b>	<b>30,543</b>	<b>-</b>	<b>-</b>	<b>313,041</b>	<b>43,012</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>356,053</b>									
<b>Facilities &amp; Parks Totals</b>					<b>80,409</b>	<b>-</b>	<b>-</b>	<b>(34,178)</b>	<b>-</b>	<b>3,200</b>	<b>539,928</b>	<b>76,636</b>	<b>-</b>	<b>-</b>	<b>544,483</b>	<b>99,604</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(50,470)</b>	<b>8,800</b>	<b>602,417</b>								

Door County Vehicle Replacement Summary Listing by Replacement Year Projections -																										
												CPLJ 2017 1,030					CPLJ 2018 1,030					CPLJ 2019 1,030				
Veh No.	Veh. Year	Description	Expected Vehicle Life	Expected Year for Replacement	Added from 2017 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Budgeted/ Purchased from Vehicle Replacement	Purchased from Grant Funds	Proceeds from Sale of Old Vehicle	Amount In Vehicle Replace. 12/31/2017	Added from 2018 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Amount in Vehicle Replace. 12/31/2018	Added from 2019 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Budgeted/ Purchased from Vehicle Replacement	Purchased from Grant Funds	Proceeds from Sale of Old Vehicle	Amount to move to Unassigned Fund Balance	Amount In Vehicle Replace. 12/31/2019			
<b>Emergency Services</b>																										
Vehicle Replacement Amounts for All Ambulances						315,162					216,495	323,359			329,539	322,663								428,847		
7575	2017	Ford F550 (Sister Bay; Replaced #1326)	7-8 yr	2024				(226,473)																		
7141	2018	Ford F550 (Sturgeon Bay; Replaced #0864)	7-8 yr	2025																						
6708	2015	Ford B-E450-Remount (Sturgeon Bay)	7-8 yr	2023																						
0659	2014	Ford B-E450 (Brussels)	7-8 yr	2021																						
8126	2012	Ford RR-F450 (Washington Island)	7-8 yr	2019														(235,355)			12,000					
Ford RR-F450 (Washington Island; replace in 2020 for daily use; 8127 to be kept as "permanent back-up rig")																										
8127	2012	Ford F450 (Sturgeon Bay)	7-8 yr	2020																						
9665	2014	Ford B-E450-Remount (Sturgeon Bay)	7-8 yr	2022																						
2044	2016	Ford B-E450-Remount (Sturgeon Bay)	7-8 yr	2023																						
2043	2016	Ford B-E450-Remount (Sister Bay)	7-8 yr	2024				(71.00)																		
Chevrolet Tahoe—Fleet, Director (Replace with 4x4 Pick-Up in 2020)						6,113					18,662	9,113			27,775	4,213							31,988			
Ford Explorer—Fleet, Captain (Replace with 4x4 Pick-Up in 2022)						8,000					5,873	7,355			13,228	6,293								19,521		
Ford F250 4x4 Pickup—Fleet, Captain																6,767								6,767		
Note: 2015 Forward – All under EMS Vehicle Replacement Funds are in one account, "Committed-Ambulances", #100.32110.																										
<b>Emergency Services Totals</b>						329,275		(226,544)			241,030	339,827			370,542	339,936			(235,355)		12,000		487,123			
<b>Emergency Management &amp; Communications</b>																										
Chevrolet Tahoe (Purchased used in 7/2018; replace in 2023 with new Ford Explorer)																6,356								6,356		
<b>Emergency Management &amp; Comm. Totals</b>															6,356									6,356		
<b>Land Use Services</b>																										
Dodge Dakota Pickup (Not Replacng)					N/A	N/A																				
GMC Sierra Pickup (Sell in 2015 or 2016-do not plan to replace)					N/A	N/A																				
2001		Ford Explorer (Replaced 2006 Toyota Truck )	10 yr	2026	1,310						3,100	3,100			6,200	2,905							9,105			
2017		Ford Explorer (Replaced 2005 Chevy Truck )	10 yr	2027				(25,630)		5,077		3,208			3,208	3,026							6,234			
2010		2010 Chevy Cobalt (Replace with SUV or Pickup)	10 yr	2020	539						21,283	2,106			23,389	1,059							24,448			
<b>Land Use Services Totals</b>						1,849		(25,630)		5,077	24,383	8,414			32,797	6,990								39,787		
<b>Public Health</b>																										
2016		Dodge Grand Caravan	7 yr	2023	3,546	0					5,724	3,546			9,270	3,196							12,466			
<b>Public Health Totals</b>						3,546					5,724	3,546			9,270	3,196									12,466	
<b>Senior Resource Ctr</b>																										
2018		Chrysler Van with Wheel Chair Access	7 yr	2025					(41,241)						9,075	5,632							14,707			
2018		Ford Aerotech 220 14 Passenger Mini-Bus (Replaced 2008 Mini-Bus)	9 yr	2027					(69,535)		44,114	5,043			57,157	3,094							60,251			
<b>Senior Resource Center</b>									(110,776)		44,114	5,043			66,232	8,726								74,958		

**Door County Vehicle Replacement  
Summary Listing by Replacement Year Projections -**

		CPI-U 2017 1.030										CPI-U 2018 1.030				CPI-U 2019 1.030								
Veh No.	Veh. Year	Description	Expected Vehicle Life	Expected Year for Replacement	Added from 2017 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Budgeted/ Purchased from Vehicle Replacement	Purchased from Grant Funds	Proceeds from Sale of Old Vehicle	Amount In Vehicle Replace. 12/31/2017	Added from 2018 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Amount In Vehicle Replace. 12/31/2018	Added from 2019 Budget	Vehicle Replacement Funds Moved Among Vehicles	Budgeted Purchases from Tax Levy	Budgeted/ Purchased from Vehicle Replacement	Purchased from Grant Funds	Proceeds from Sale of Old Vehicle	Amount to move to Unassigned Fund Balance	Amount In Vehicle Replace. 12/31/2019	
<b>Sheriffs Dept</b>																								
1	2013	Calman 6x6 SWAT Vehicle		NA	NA	-	-	-			NA	NA	-	-	NA	NA	-	-	-			-	NA	
UC-1	2007	Seized Chevrolet Truck-Tan 1-14-15		NA	NA						NA	NA			NA	NA							NA	
2	2011	Chevrolet HHR (Station Squad)		NA	NA						NA	NA			NA	NA							NA	
UC-2		Chevrolet Tahoe		NA	NA						NA	NA			NA	NA							NA	
UC-3	2011	Chevrolet HHR		NA	NA						NA	NA			NA	NA							NA	
38	2005	Freightliner Truck Command Vehicle		NA	NA						NA	NA			NA	NA							NA	
27	2016	Dodge Grand Caravan (Prisoner Transport)	7 yr	2023	3,457						3,457	3,457			6,914	3,150							10,064	
11	2016	Ford Explorer SUV (Sheriff's Vehicle)	4 yr	2020	5,306						6,550	6,550			13,100	5,568							18,668	
8	2017	Ford Taurus (DARE/Juvenile Investigators)	6 yr	2022	4,063	(3,023)		(1,905)		11,258	4,331	3,697			8,018	3,607							11,625	
9	2016	Dodge Ram 1500 Pickup - Chief Deputy	8 yr	2024	3,675						669	4,104			4,773	4,075							8,848	
39	2009	Ford Crown Victoria (Reserve Squad)		2022	NA						NA	NA			NA	NA							NA	
37	2014	Dodge Charger (Station Squad)	10 yr	2024	NA						NA	NA			NA	NA							NA	
35	2013	Dodge Charger Patrol (Replace w/Explorer)	6 yr	2019	3,544						25,756	2,072			27,828	2,272			(34,100)		4,000		-	
29	2018	Ford Explorer SUV Patrol	4 yr	2022	3,544						25,756	3,044			(271)	7,866							7,595	
31	2017	Ford Explorer SUV Patrol (K-9; assume \$5,000 extra)	4 yr	2021	5,698			(31,650)		4,551	801	6,175			6,976	9,388							16,364	
32	2018	Ford Explorer SUV Patrol	4 yr	2022	3,545	3,023		(31,527)		-	(2,748)	6,400			6,252	6,235							12,487	
33	2018	Ford Explorer SUV Patrol	4 yr	2022	3,545						25,756	3,044			2,333	7,215							9,548	
28	2018	Ford Explorer SUV Patrol	4 yr	2022	5,860						23,440	5,360			2,146	7,262							9,408	
17	2017	Ford Explorer SUV Patrol	4 yr	2021	5,689			(31,974)		7,075	3,001	5,656			8,657	7,161							15,818	
4	2010	Ford Crown Victoria (Replace w/Explorer)	9 yr	2019	3,933						23,933	3,984			27,917	4,261			(34,178)		2,000		-	
34	2014	Dodge Charger Patrol (Replace w/Explorer)	5 yr	2019	7,200						21,600	4,150			25,750	4,350			(34,100)		4,000		-	
30	2014	Dodge Charger Patrol (Replace w/Explorer)	5 yr	2019	7,200						21,600	7,200			28,800	1,300			(34,100)		4,000		-	
13	2018	Ford Explorer SUV Patrol	4 yr	2022	7,200						21,600	7,200			(245)	7,860							7,615	
14	2018	Ford Explorer SUV Patrol	4 yr	2022	7,200						21,600	7,200			3,340	6,963							10,303	
15	2018	Ford Explorer SUV Patrol	4 yr	2022	7,200						21,600	7,200			3,532	6,915							10,447	
16	2018	Ford Explorer SUV Patrol	4 yr	2022	7,200						21,600	7,200			1,510	7,421							8,931	
21	2018	Ford Explorer SUV Patrol	4 yr	2022	7,200						21,600	4,150			680	7,628							8,308	
36	2018	Ford Explorer SUV Patrol	4 yr	2022	7,200						21,600	7,200			9,134	5,515							14,649	
40	2013	Chevrolet Tahoe- Washington Island	7 yr	2020	5,000						20,000	5,000			25,000	2,646							27,646	
22	2015	Ford Explorer SUVs Patrol	4 yr	2019	7,200						14,400	7,250			21,650	6,473			(33,122)		5,000		1	
23	2015	Ford Explorer SUVs Patrol	4 yr	2019	7,200						14,400	7,250			21,650	6,473			(33,122)		5,000		1	
25	2015	Ford Explorer SUVs Patrol	5 yr	2020	7,200						14,400	7,250			21,650	3,733							25,383	
12	2018	Ford Explorer SUVs Patrol (Accident w/ deer in 2018; totalled 2015 Explorer and replaced in 2018 with 2018 Explorer; orig. scheduled for 2019 repl.)	4 yr	2022	7,200						14,400	7,250			(2,350)	8,386							6,036	
26	2015	Ford Explorer SUVs Patrol	4 yr	2019	7,200						14,400	7,250			21,650	6,473			(33,122)		5,000		1	
18	2015	Ford Explorer SUVs Patrol	5 yr	2020	7,200						14,400	7,250			21,650	3,733							25,383	
24	2015	Ford Explorer SUVs Patrol	4 yr	2019	7,200						14,400	7,250			21,650	6,473			(33,122)		5,000		1	
19	2014	Dodge Avenger (Drug Task Force Seizure)		NA	N/A						NA	N/A			NA	N/A							NA	
5	2015	Dodge Journey - Investigator	6 yr	2021	3,967						7,934	3,967			11,901	3,366							15,267	
7	2015	Dodge Journey - Investigator	6 yr	2021	3,967						7,934	3,967			11,901	3,366							15,267	
6	2011	Ford F250 Truck	10 yr	2021	3,100						18,600	3,100			21,700	3,128							24,828	
20	2012	Dodge Caravan - Investigator	10 yr	2022	2,490						12,450	2,490			14,940	2,116							17,056	
10	2013	Ford Explorer SUV (Station Squad)	10 yr	2023	3,600						14,400	3,600			18,000	2,936							20,936	
3	2015	Dodge Ram 3500 Van-SWAT Team	10 yr	2025	4,010						8,020	4,010			12,030	4,261							16,291	
<b>Sheriff Totals</b>					<b>186,003</b>	<b>-</b>	<b>-</b>	<b>(97,056)</b>	<b>-</b>	<b>22,884</b>	<b>503,640</b>	<b>181,917</b>	<b>-</b>	<b>-</b>	<b>430,166</b>	<b>179,575</b>	<b>-</b>	<b>-</b>	<b>(268,966)</b>	<b>-</b>	<b>34,000</b>	<b>-</b>	<b>374,775</b>	
<b>Soil &amp; Water</b>																								
2013		Chevrolet Silverado Chev Pickup (Purchased 12/2012)	7 yr	2020	587						29,026	1,087			30,113	510							30,623	
2016		Chevrolet Silverado Pickup (Purchased 12/2015)	7 yr	2023	665						30,477	865			31,342	647							31,989	
2018		Ford Explorer SUV (Purchased 12/2017)	7 yr	2025	-			(27,737)		4,250	12,900	4,039			16,939	1,994							18,933	
2010		Ford Escape SUV (replace in 2019, but will keep for summer Intern use)	8 yr	2019	-						31,385	315			31,700	-			(30,900)				800	
2020		Replacement for Ford Escape SUV (To be purchased in 2019)	8 yr	2027	-						-	-			-	-			(30,900)				-	
<b>Soil &amp; Water</b>					<b>1,252</b>	<b>-</b>	<b>-</b>	<b>(27,737)</b>	<b>-</b>	<b>4,250</b>	<b>103,788</b>	<b>6,306</b>	<b>-</b>	<b>-</b>	<b>110,094</b>	<b>3,151</b>	<b>-</b>	<b>-</b>	<b>(30,900)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82,345</b>	
<b>TOTALS</b>					<b>621,873</b>	<b>-</b>	<b>-</b>	<b>(411,145)</b>	<b>(110,776)</b>	<b>35,411</b>	<b>1,673,789</b>	<b>641,699</b>	<b>-</b>	<b>-</b>	<b>1,759,826</b>	<b>661,050</b>	<b>-</b>	<b>-</b>	<b>(729,891)</b>	<b>-</b>	<b>59,800</b>	<b>-</b>	<b>1,750,785</b>	

*Other Supportive  
Information*

## Door County 2019 Wage and Benefit Totals with Comparison Year 2018

DEPARTMENT	2018			2019			% of Total 2019 Wages & Benefits	% Change 2019 vs. 2018
	Wages	Benefits	Total Wages & Benefits	Wages	Benefits	Total Wages & Benefits		
Administrator	178,022	71,226	249,248	186,793	72,271	259,064	0.84%	3.94%
Airport	123,123	43,152	166,275	83,410	17,788	101,198	0.33%	-39.14%
Child Support	305,933	145,928	451,861	302,457	143,697	446,154	1.45%	-1.26%
Corporation Counsel	250,230	91,742	341,972	244,237	104,214	348,451	1.13%	1.89%
County Board	70,600	5,572	76,172	71,675	5,633	77,308	0.25%	1.49%
County Clerk	104,873	61,282	166,155	107,167	61,360	168,527	0.55%	1.43%
County Treasurer	107,087	33,372	140,459	110,210	34,013	144,223	0.47%	2.68%
Court Systems	474,386	233,612	707,998	483,196	220,236	703,432	2.28%	-0.64%
District Attorney	199,558	121,112	320,670	208,435	122,037	330,472	1.07%	3.06%
Emergency Management & Communications	588,935	232,012	820,947	580,102	223,204	803,306	2.61%	-2.15%
Emergency Services	2,325,155	1,007,266	3,332,421	2,293,191	922,584	3,215,775	10.44%	-3.50%
Facilities & Parks	875,313	411,927	1,287,240	911,279	468,564	1,379,843	4.48%	7.19%
Finance	330,116	140,252	470,368	339,902	163,630	503,532	1.63%	7.05%
General Admin-Unemployment/Medical	-	793,000	793,000	-	707,000	707,000	2.30%	-10.84%
Highway Department	2,703,034	1,361,995	4,065,029	2,778,864	1,431,683	4,210,547	13.67%	3.58%
Human Resources	197,355	83,550	280,905	202,781	84,354	287,135	0.93%	2.22%
Human Services	3,214,768	1,514,927	4,729,695	3,419,472	1,490,602	4,910,074	15.94%	3.81%
Land Use Services	777,465	355,323	1,132,788	732,141	360,365	1,092,506	3.55%	-3.56%
Library	908,883	343,273	1,252,156	919,552	320,730	1,240,282	4.03%	-0.95%
Medical Examiner	-	-	-	-	-	-	0.00%	0.00%
Museum	36,437	3,552	39,989	37,471	3,628	41,099	0.13%	2.78%
Public Health	556,157	254,527	810,684	496,024	207,914	703,938	2.29%	-13.17%
Register of Deeds	152,288	91,228	243,516	154,910	91,350	246,260	0.80%	1.13%
Senior Resource Center/ADRC	647,120	400,520	1,047,640	675,752	408,575	1,084,327	3.52%	3.50%
Sheriff	4,154,659	2,055,214	6,209,873	4,198,011	2,010,370	6,208,381	20.16%	-0.02%
Soil & Water	450,709	248,753	699,462	466,615	251,151	717,766	2.33%	2.62%
Technology Services	453,164	186,228	639,392	459,731	185,963	645,694	2.10%	0.99%
UW Extension	45,384	29,283	74,667	46,093	29,309	75,402	0.24%	0.98%
Veterans Service Office	98,698	46,540	145,238	101,389	46,752	148,141	0.48%	2.00%
<b>Totals</b>	<b>20,329,452</b>	<b>10,366,368</b>	<b>30,695,820</b>	<b>20,610,860</b>	<b>10,188,977</b>	<b>30,799,837</b>	<b>100.00%</b>	<b>0.34%</b>

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

Total Proposed Expenditures  
Wages to Proposed Expenditures  
Benefits to Proposed Expenditures

77,131,621

39.80%

26.36%

13.44%

76,844,618

40.08%

26.82%

13.26%

**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	-	3,750,000	2020	-

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

2017 Real Estates Taxes

MUNICIPALITY	RESIDENT	NON RESIDENT	TOTAL RE TAX
Baileys Harbor	\$2,048,673.28 42%	\$2,863,338.02 58%	\$4,912,011.30
Brussels	\$1,121,975.95 89%	\$138,762.53 11%	\$1,260,738.48
Clay Banks	\$570,389.20 58%	\$405,900.47 42%	\$976,289.67
Egg Harbor	\$2,100,071.02 41%	\$2,984,152.46 59%	\$5,084,223.48
Forestville	\$1,136,608.14 90%	\$125,257.55 10%	\$1,261,865.69
Gardner	\$1,809,731.32 55%	\$1,504,429.74 45%	\$3,314,161.06
Gibraltar	\$2,802,657.01 39%	\$4,402,359.21 61%	\$7,205,016.22
Jacksonport	\$1,314,448.14 42%	\$1,794,363.06 58%	\$3,108,811.20
Liberty Grove	\$3,595,969.17 41%	\$5,260,065.74 59%	\$8,856,034.91
Nasewaupee	\$3,298,671.86 63%	\$1,953,723.16 37%	\$5,252,395.02
Sevastopol	\$4,557,500.18 58%	\$3,327,596.65 42%	\$7,885,096.83
Sturgeon Bay	\$1,133,692.43 55%	\$924,358.31 45%	\$2,058,050.74
Union	\$1,415,152.29 65%	\$745,772.13 35%	\$2,160,924.42
Washington	\$1,520,181.95 42%	\$2,121,544.84 58%	\$3,641,726.79
Village of Egg Harbor	\$1,071,129.37 27%	\$2,919,901.05 73%	\$3,991,030.42
Village of Ephraim	\$1,086,035.21 31%	\$2,467,198.70 69%	\$3,553,233.91
Village of Forestville	\$303,170.47 94%	\$21,016.51 6%	\$324,186.98
Village of Sister Bay	\$1,896,638.28 35%	\$3,493,050.45 65%	\$5,389,688.73
City of Sturgeon Bay	\$13,488,551.55 72%	\$5,240,509.93 28%	\$18,729,061.48
TOTAL RE TAXES 2017	\$46,271,246.82 52%	\$42,693,300.51 48%	\$88,964,547.33

Door County  
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2017 Parcel Count

MUNICIPALITY	RESIDENT	NON RESIDENT	TOTAL PARCELS
Baileys Harbor	1190 45%	1429 55%	2619
Brussels	946 79%	253 21%	1199
Clay Banks	347 66%	182 34%	529
Egg Harbor	1306 39%	2054 61%	3360
Forestville	982 81%	236 19%	1218
Gardner	1093 57%	824 43%	1917
Gibraltar	1370 44%	1776 56%	3146
Jacksonport	836 53%	755 47%	1591
Liberty Grove	1950 42%	2656 58%	4606
Nasewaupée	2227 63%	1327 37%	3554
Sevastopol	2267 64%	1291 36%	3558
Sturgeon Bay	762 64%	424 36%	1186
Union	721 66%	371 34%	1092
Washington	966 43%	1277 57%	2243
Village of Egg Harbor	393 30%	918 70%	1311
Village of Ephraim	343 32%	717 68%	1060
Village of Forestville	279 92%	25 8%	304
Village of Sister Bay	600 34%	1182 66%	1782
City of Sturgeon Bay	3950 81%	953 19%	4903
TOTAL PARCELS 2017	22528 55%	18650 45%	41178

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2017 Vacant Land

MUNICIPALITY	RESIDENT	NON RESIDENT	TOTAL PARCELS
Baileys Harbor	493 43%	641 57%	1134
Brussels	453 69%	202 31%	655
Clay Banks	167 64%	95 36%	262
Egg Harbor	567 45%	693 55%	1260
Forestville	482 74%	173 26%	655
Gardner	487 60%	318 40%	805
Gibraltar	622 47%	692 53%	1314
Jacksonport	358 52%	337 48%	695
Liberty Grove	761 38%	1256 62%	2017
Nasewaupsee	1028 65%	565 35%	1593
Sevastopol	872 60%	582 40%	1454
Sturgeon Bay	332 66%	170 34%	502
Union	298 66%	154 34%	452
Washington	495 41%	702 59%	1197
Village of Egg Harbor	163 45%	202 55%	365
Village of Ephraim	117 47%	131 53%	248
Village of Forestville	87 86%	14 14%	101
Village of Sister Bay	134 39%	213 61%	347
City of Sturgeon Bay	578 69%	254 31%	832
<b>TOTAL VACANT 2017</b>	<b>8494 53%</b>	<b>7394 47%</b>	<b>15888</b>

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## 2017 Improved

MUNICIPALITY	RESIDENT	NON RESIDENT	TOTAL PARCELS
Baileys Harbor	697 47%	788 53%	1485
Brussels	493 91%	51 9%	544
Clay Banks	180 67%	87 33%	267
Egg Harbor	739 35%	1361 65%	2100
Forestville	500 89%	63 11%	563
Gardner	606 54%	506 46%	1112
Gibraltar	747 41%	1085 59%	1832
Jacksonport	477 53%	419 47%	896
Liberty Grove	1182 46%	1407 54%	2589
Nasewaupée	1198 61%	763 39%	1961
Sevastopol	1395 66%	709 34%	2104
Sturgeon Bay	430 63%	254 37%	684
Union	423 66%	217 34%	640
Washington	471 45%	575 55%	1046
Village of Egg Harbor	230 24%	716 76%	946
Village of Ephraim	226 28%	586 72%	812
Village of Forestville	192 95%	11 5%	203
Village of Sister Bay	466 32%	969 68%	1435
City of Sturgeon Bay	3372 83%	699 17%	4071
TOTAL IMP 2017	14024 55%	11266 45%	25290

# 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).