2016
ADOPTED BUDGET

JEFFERSON COUNTY, WISCONSIN

"Responsible government advancing quality of life"

Korth County Park

JIM BRAUGHLER, JENNIFER HANNEMAN, RICHARD JONES, CHAIR; BLANE POULSON, JIM SCHROEDER
BEN WEHMEIER, COUNTY ADMINISTRATOR
BRIAN LAMERS, FINANCE DIRECTOR

November 2015

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Organizational Structure

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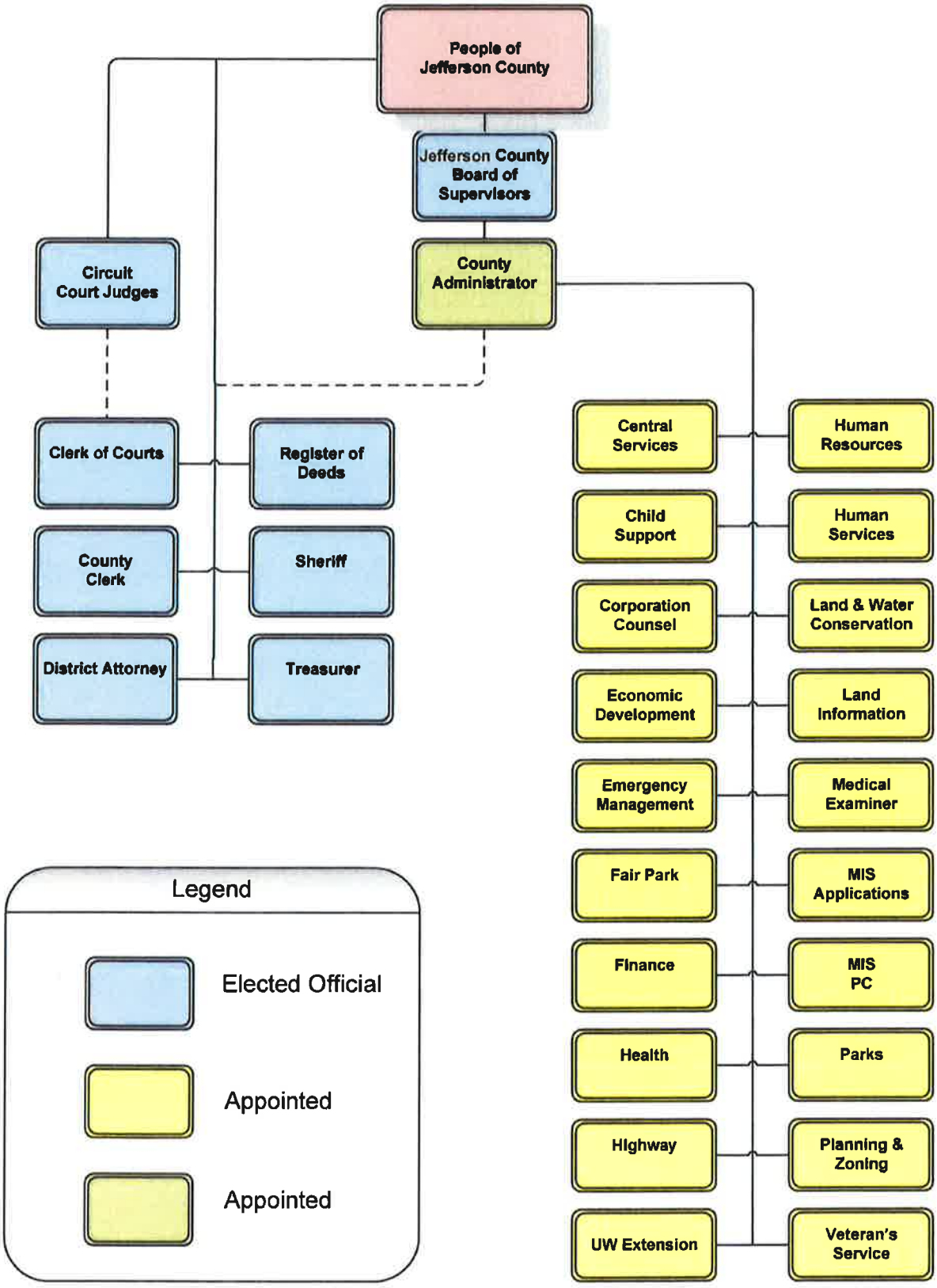
- County Board Supervisors
- County Map

Organizational Chart



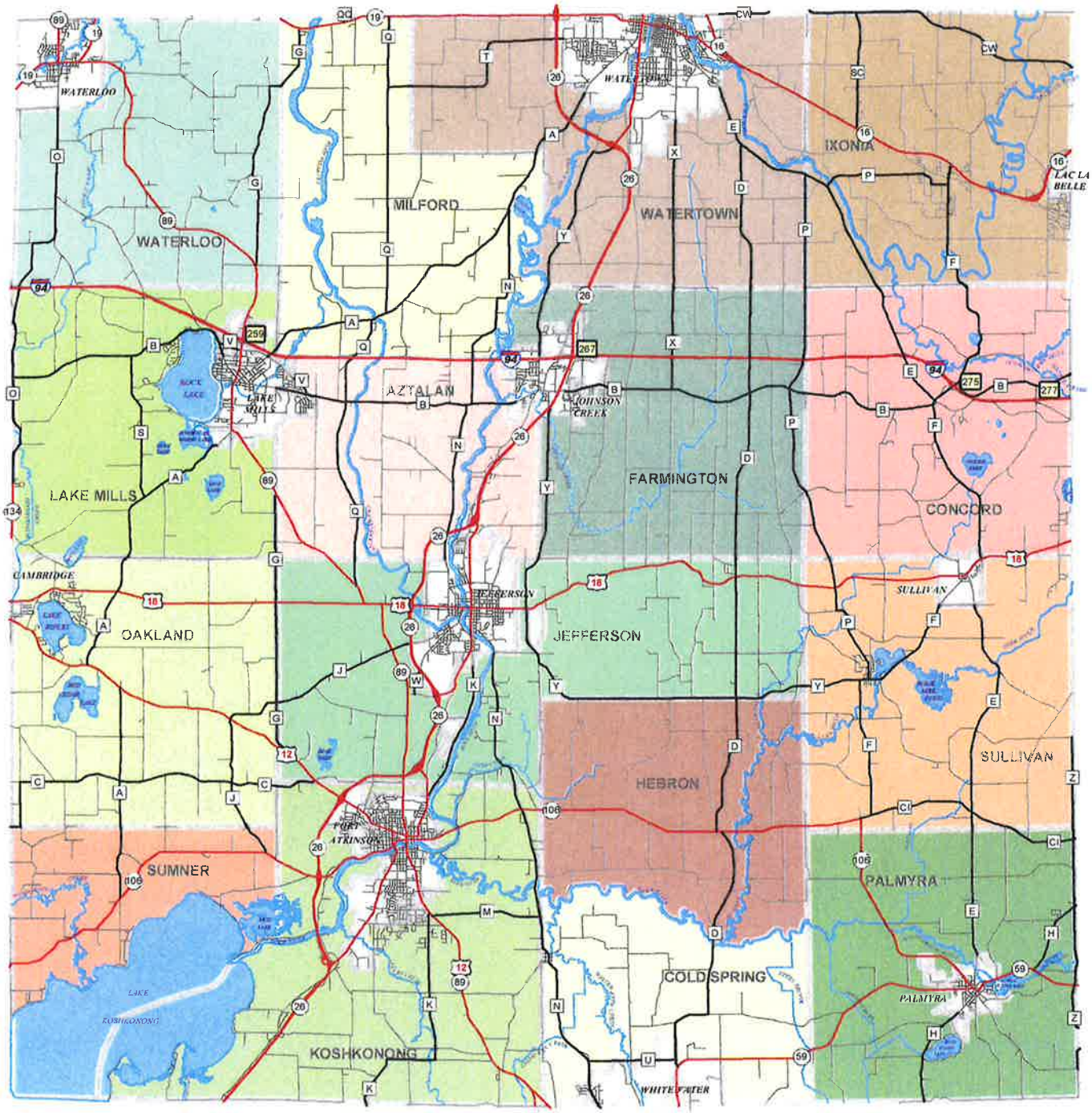
County Board of Supervisors

(Terms Expire April 2016)

James Schroeder, Chairperson
Steven Nass, Vice-Chairperson
James Braughler, Second Vice-Chairperson

District	Name	District	Name
1	Richard Jones	16	Laura Payne
2	Mike Kelly	17	Russell Kutz
3	Greg David	18	Jennifer Hanneman
4	Augie Tietz	19	James Schroeder
5	James Braughler	20	Jim Mode
6	Ron Buchanan	21	John Kannard
7	Dwayne Morris	22	Blaine Poulson
8	Michael Wineke	23	George Jaeckel
9	Amy Rinard	24	Vacant
10	Al Counsell	25	Matthew Foelker
11	Donald Reese	26	Gregg Patrick
12	Peter Hartz	27	Glen Borland
13	Ed Morse	28	Dick Schultz
14	Kirk Lund	29	Paul Babcock
15	Steven Naas	30	Walt Christensen

Jefferson County, Wisconsin



2.5 1.25 0 2.5 Miles

Legend

- County Roads
- Local Roads
- US Highways
- State Roads
- Interstate
- Municipal Boundary

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Compiled by the Jefferson County Land Information Office
Date: 10/7/2014

Administrator's Message

- GFOA Distinguished Budget Presentation Award

JEFFERSON COUNTY

OFFICE OF THE COUNTY ADMINISTRATOR

311 S. Center Ave - Room 111
Jefferson, WI 53549
Telephone (920) 674-7101

BENJAMIN P. WEHMEIER
County Administrator

TAMMIE J. JAEGER
Administrative Assistant
Confidential

"Jefferson County: Responsible government advancing quality of life"

October 13, 2015

To The Honorable Members of the Jefferson County Board of Supervisors:

I am pleased to present the 2016 Budget for your review and consideration. Significant work has gone into its preparation with a focus on the continuous transforming of the budget process; aligning the budgetary document itself with operational priorities and placing the County in the position for its financial future. I would like to thank the Finance Committee for the time and feedback provided in this process. This is the first year that we are able to include the Distinguished Budget Presentation Award issued by the Government Finance Officers Association. This award symbolizes several noteworthy accomplishments. This includes the investment in time by County Board members and staff to get this budget to that high standard. More importantly it symbolizes the efforts to always look at organizational improvement to align with best practices and development of a document that is more transparent as to how the organization functions. The ultimate goal is for the Public and County Board to see policy guidance and priorities transcend both into the budgetary process and department operations.

This year's budget has included funding to execute and carry on work as recommended by the Task Force on Operations and Organization. This includes funding for the initial investment of a new Enterprise Resource Planning (ERP) software system to replace the existing finance system and bring into one system greater capabilities of running various business processes and Human Resource functions. Additional funds that have been allocated based on key recommendations of the Task Force including funds for purposes of retention and recruitment, professional development, continuous quality improvement training and implementation, initial training on priority based budgeting and updating the County Strategic Plan with the development of an action plan. Finally, funds are starting to be set aside for long term projects such as a transportation plan.

The budget will continue to be an evolving document with changes predicated on strategic goal setting and the impact to services provided by the County. This includes the goal of developing more enhanced priority based budgeting approach. As this process proceeds and the County continues to face competing interests for limited resources, the need to enhance the budget process will be crucial to the County's long term success. This will include having proven outcomes by business functions which will become more crucial to ensure that staff maximizes opportunities for efficiencies to provide the high level of services at the best value possible.

Key Operational Changes:

Revenue:

The County continues to examine various revenue streams to maintain its day-to-day operations. With maintaining a property tax freeze, the County may capture up to an additional $216,000 in net new construction levy. In addition, a TIF has closed out in the City of Jefferson resulting in an additional $21,500 the County will receive. The County also is seeing an increase projected sales tax growth for an increase of $200,000. This past year through work of the Finance Committee, County Treasurer, Finance Director and County Administrator, the County has transitioned its investment strategy with a new partner. Based on this revised strategy, the County expects to see increase investment revenue as a result. Several departments have received new or increased grants and donations to help provide increased services and programs.

Expenditures:

As part of preparation for this coming year budget, the focus was looking at current challenges and looking forward to the future years in preparing cost saving measures. The total projected 2016 County Budget is $72,005,446.

Some highlights in this year's budget include:

1) Personnel Changes: Department's continued to look at their day to day expenditures and staffing levels. This budget sees several key changes in not funding two full time positions; one in Child Support and one in the District Attorney's office. In addition, a part time position in the MIS was eliminated and a part time position in Register of Deeds was reduced to a benefited part time position. The Health Department is adding hours to assist in the nursing jail program through their existing fund balance, as this program is under evaluation for long term sustainability. The Human Services Department is adding three positions through grants and other non-levy funding sources. One of these positions is specifically geared towards youth and the heroin/opiate issues.

2) Salaries: The budget as presented allows for the County to continue the step program for employees along with a 1% cost of living adjustment (COLA). Development of performance bonuses is also included for certain positions based on market conditions.

3) Health Insurance: This budget is based on maintaining the low-deductible plan the County shifted to in 2015. In 2016, the County established a base line of paying 95% of the lowest qualified cost for non-sworn personnel and 93% for sworn personnel. Based on competitive rates for two of the main plans employees currently use, there should be limited impact to the majority of employees while reducing the amount the county pays. In addition, the County will be able to contribute 25% of the deductibles to employees' flex spending accounts.

4) Contingency: The general contingency fund will have approximately $525,000 allocated towards it with the vested contingency fund having an additional $280,000.

Tax Impacts

The County has seen an increase of 2% equalized assessed valuation (EAV) within the County. This impact results in the operational MIL rate being reduced from 4.1962 in FY 2015 to 4.1452 in FY 2016. Including debt, the overall MIL rate is reduced from 4.3917 to 4.3294 or a 1.42% reduction.

The proposed levy is broken down as follows:

- General Levy - $25,605,238
- County Library - $1,039,235
- Health Department - $838,207
- Debt - $1,138,284

Capital Projects:

The County continues to utilize savings from previous fiscal years and direct levy dollars to invest in the infrastructure, facilities and equipment to perform the key day-to-day functions for various County activities. Some key capital expenditure highlights include:

- Replacement of six squad vehicles with propane systems - $279,800
- Funding of ERP System- $300,000
- Highway Department Vehicles and Equipment - $1.182 million
- Highway Construction Projects
    - CTH Y - $1.995 million (6.25 miles of rehab)
    - CTH J - $2.4 million (Construction)

Long Term Outlook:

The County continues to have a positive financial position. The Board and Finance Committee continue to reinforce the value of having a full three months of operational reserve with liabilities fully funded. The Fund Balance Policy is reviewed on an annual basis as part of the budget process and was reviewed as part of the recent Task Force initiatives. Some language changes were made to strengthen the policy but maintain the basic principles of keeping three months in reserve.

The County continues to limit debt issued and is projected to be less than .3% of full evaluation, well below the maximum allowed by state statute. The County has a very positive bond rating of Aa2, with the most recent rating including positive commentary. To preserve this position, the County will need to look long term at several key areas to ensure it remains in financial position that balances projected revenue streams with expenditures while still providing the level services as needed. Below are some key long term areas that are crucial for the future.

Personnel and Operational Budgets:

A significant portion of the County's expenditures are tied to the cost of its employees' compensation package composed of salary, health insurance and pension contributions. The County continues to analyze what the proper mix of the compensation package is to ensure we are competitive within the market place for both recruitment and retention of staff. Some functional areas of the County are being impacted more than others due to numerous market conditions. This was recognized through both the Task Force and a series of special joint committee meetings on this topic.

Departments continue to focus on what is needed to get the job done. In this year's budget, the two departments were able to defund FTE positons due to review of operational efficiencies. These are examples of the continuous analysis that takes place to ensure we can provide services in a fiscally responsible way as appropriate. Departments continue to work through other opportunities to develop efficiencies while still prioritizing investments in training and other tools. This will continue to be a focus in the year ahead.

Technology:

With the ever changing world of technology, looking at new technologies such as "cloud computing" and "software as a service" there continues to be discussion as to where the County will head. The investment in technology includes the on-going maintenance and operational costs that continue to rise at a significant rate which impacts all departments' operational budgets. At the same time, investments in new systems may assist in greater efficiency and provide tools that assist in providing needed services.

Capital:

The County continues to work hard to maintain the "pay-as-you-go" approach to our capital acquisitions and projects versus issuance of debt. This includes the significant annual investment in road projects. One analysis that the County has undertaken is reviewing the existing conditions of County facilities to ensure smart investments are made to maintain our facilities for the long term. This work will be reviewed and completed by the end of 2015. A plan of action will be reviewed and discussed with the appropriate committees in 2016 to determine what the appropriate path is moving forward. In addition, the reoccurring capital needs of the County are ever-growing. All the departments, except Highway, share approximately $1 million a year which covers the purchase of all capital equipment, vehicles, major maintenance cost for buildings, parks, trails and county wide dispatch.

The cooperation and efforts by staff in the development of the 2016 Budget made the process very effective and smooth. A significant amount of work went into the FY 2016 Budget, such as greater enhancements in the new format and thoughtful quantifiable outcomes. These are key to providing an educational component for the return on investment made by the taxpayers at the local and state level. Significant time was also devoted to achieve cost savings to maintain our high level of services. A sincere thanks is in order to all the Department Heads; the respective financial divisions in Highway, Human Services and Health; the Finance Department, specifically Brian Lamers and Tammy Worzalla; the Human Resources Department, especially Terri Palm; Kathy Hart from Duplicating and Tammie Jaeger, my Administrative Assistant. They all put tremendous time and efforts into the development of this budget.

Respectfully Submitted,

Benjamin Wehmeier
County Administrator

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Jefferson County

Wisconsin

For the Fiscal Year Beginning

January 1, 2015

Executive Director

Budget and Accounting Information

- Budget Process and Timeline
- Financial and Fund Structure
- Accounting Policy and Basis of Budgeting
- Budgeting and Financing Policies

Budget Process and Timeline

The County has a comprehensive budgeting and planning process that covers a better part of the entire year. Although the County does not have a so-called strategic planning process, the County Administrator sets strategic goals that will be implemented in the coming years.

The budget process is a highly integrated process between the County Administrator, Department Heads, the Finance Committee and the County Board. Some of the process is required by state statute but much is based upon tradition to meet the business needs. The budget process consists of activities as follows:

Throughout the year, the County may receive citizen input through an informal process that will be taken into consideration during the budget preparation.

In mid-February, the County Administrator met with all Department Heads to give them a deadline of April 30th to complete their 5-year Capital Outlay plan and to submit to the Finance Department.

At that same meeting, he talked about performance measures and gave examples. Through April, the County Administrator met individually with Department Heads to discuss individual department performance measures.

At the end of March, the Human Resources Department sent out letters to departments on employee reclassifications and new or deleted positions. The requests were due back a week or two later from the Department Heads.

Between the months of April and May, the MIS Department sent out to the Department Heads IT equipment and programming requests. Within this time, the MIS Department prepared the MIS budget which was approved by the Administrator and was sent to the Finance Department which calculated the MIS chargebacks to the other departments.

In the beginning of June, the County Administrator handed out the budget guidelines to the Department Heads. In the middle of June at the Department Head meeting, the Department Heads received budget materials to help develop their budgets.

In the first part of August, the Department Heads were required to submit their budget to the County Administrator. The County Administrator started meeting with the Departments to review and analyze their budgets making any adjustments deemed necessary.

The Finance Committee held four budget hearing meetings in September to review the individual department budgets making adjustments as needed and set the tax levy.

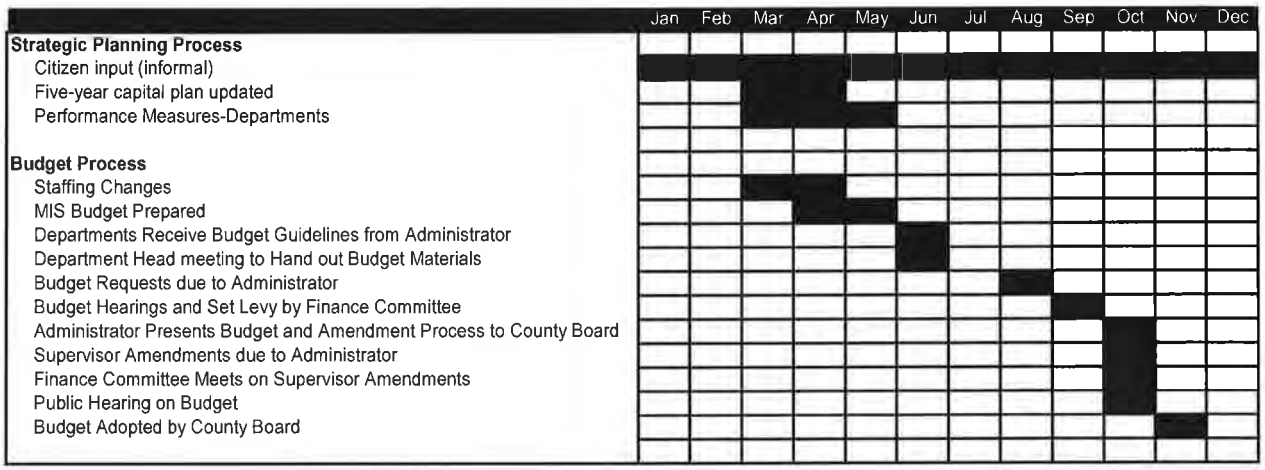
In mid-October, the County Administrator presented the budget to the County Board and discussed the budget amendment process. Amendments were due to the County Administrator by the end of October.

At the end of October, a public hearing on the budget took place.

In the beginning of November, the Finance Committee held a meeting to discuss and approve or deny the budget amendments.

In mid-November, the budget is adopted by the County Board.

JEFFERSON COUNTY BUDGET PROCESS



Financial and Fund Structure

Jefferson County was incorporated in 1836. The County is governed by a County Board. The County Board appoints a County Administrator to coordinate and direct all administrative and management functions of the County which are not vested in other elected officials.

The County provides many functions and services to citizens, including but not limited to law enforcement, justice administration, health and human services, parks, educational and cultural activities, planning, zoning, land use, environmental including water quality, recycling and general administrative services. In addition, the County provides public works services including highway operations and facilities maintenance.

The County organizes its financial activity by funds with separate financial statements for each fund. Funds are organized as major or non-major within the governmental and proprietary statements. A fund is considered major if it is the primary operating fund of the County, or if it meets the following criteria:

a.) Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise funds are at least 10 percent of the corresponding total for all funds of that category or type, and;

b.) The same element of the individual governmental or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

c.) In addition, any other governmental or enterprise fund that the County believes is particularly important to financial statement users may be reported as a major fund.

The County has two major governmental funds, General Fund and Human Services Fund.

GOVERNMENTAL FUNDS-Governmental Funds are governed by standards developed specifically for governmental activities.

General Fund-The General Fund is to account for activities related to general operations of the County. This fund accounts for resources traditionally associated with governments which are not requires to be accounted for in another fund.

Special Revenue Funds- Special Revenue Funds are to account for the proceeds of specific resources (other than expendable trust or major capital project) that are legally restricted to expenditures for specific purposes.

Debt Service Funds-Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term principal, interest and related costs, but excludes debt serviced by proprietary funds.

Capital Projects Funds-Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other that those financed by proprietary funds.

PROPRIETARY FUNDS-Proprietary Funds are governed by the same accounting standards which apply to private business.

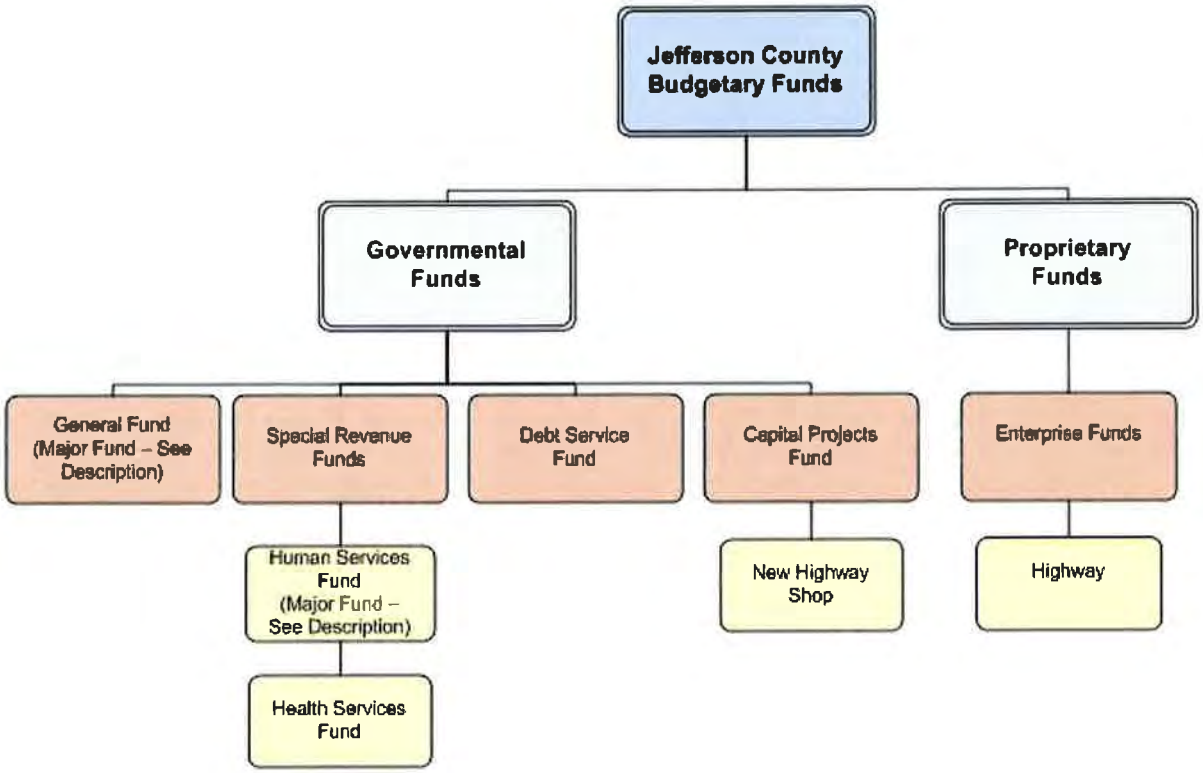
Enterprise Funds-Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate.

Internal Service Funds-Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost reimbursement basis.

FIDUCIARY FUNDS-Fiduciary Funds are agency funds. The County does not budget for these funds.

Agency Funds-Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurements if results of operations.

For more details regarding Basis of Accounting, refer to the County's Year End Comprehensive Annual Report (CAFR) Notes to Combined Financial Statements.



Accounting Policy and Basis of Budgeting

The official books and records of the County will be maintained in conformance with accounting principles generally accepted in the United States of America as promulgated by GASB.

The accounting records of the County are maintained on the modified accrual basis of accounting for the General Fund, Special Revenue Funds, Debt Service Fund and Capital Project Funds. Enterprise Funds (Highway Department) are maintained with the full accrual basis of accounting. In general, under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. In addition, the County publishes entity-wide statements prepared on the full accrual basis. Under the full accrual basis of accounting, revenues are recognized when earned and expenses are recognized when liabilities are incurred or economic asset used without regard to receipt or disbursement of cash. The County's fiscal year is on a calendar year basis from January 1 to December 31. An expanded explanation of the County's accounting policies is contained in the Notes to Combined Financial Statements in the CAFR.

The County budget is adopted as required by state statutes and prepared on substantially the same basis as the financial statement. The basis of budgeting is in accordance with GAAP. Budgetary expenditures include encumbrances and budgetary revenues include all property taxes levied for the fiscal year and unrestricted Fund Balance appropriations. The CAFR shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

County policy, which is in accordance with state and federal requirement, provides for an annual audit of the financial records of the government by a competent certified public accountant. In addition to meeting the requirements set forth above, the audit is designed to meet the requirements of the federal Single Audit Act of 1984 and related U.S. Office of the Management and Budget Circular A-133. The independent auditors' report on the general purpose financial statements, individual fund statements and schedules are included on the financial section of the CAFR. The auditors' report that is related specifically to the single audit, is included in a separately issued single audit report.

Budgeting and Financing Policies

The County's financial policies, compiled below set forth the basic framework for overall fiscal management of the County. Operating independently of changing circumstances and conditions, these policies assist the decision making process of the County Board of Supervisors and the Administration. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long standing principles, traditions and practices which have guided the County in the past and have helped maintain financial stability. Some of the policies are based upon state statutes, ordinances or resolutions. Other policies are administratively based.

Listed are some of the highlights of policies the County has in place:

Budget Carryover Policy

Budget carryover refers to funds budgeted but unexpended during a budget year which are brought forward as additions to the subsequent year's budget. The policy excludes restricted funds or funds that statutorily are required to be carried over.

Carryover funds can only be approved through County Board action after approval by the County Administrator.

To be eligible for carryover funding, funds must be available in the requested department's previous year's unspent balance, needed for completion of projects or the purchase of specific items approved in the previous year's budget but not accomplished or required to meet existing County Board policies or to comply with accounting requirements.

Budget Amendment and Adjustment Policy

Municipalities in Wisconsin are required to adopt a balanced budget. The County adopts a balanced budget each year which all expenditures have identified sources of funding such as property tax, other revenues or use of fund balance. The detailed budget document is adopted at the department level but monitored at the cost center level. A cost center can be a department or an activity within a department. Management can make transfers within a department or an activity within a department without approval of the Finance Committee or County Board.

To supplement the appropriation for a department, the Finance Committee can approve transfers from contingency. Transfers may not exceed in aggregate the amount set up in the contingency fund and may not for any one department exceed 10% of the funds originally appropriated for that department. Transfers in excess of 10% must follow the budget amendment process and be approved by the County Board.

The County is required to publish budget amendments as a class 1 notice within 10 days after the change is made.

County Board approval requires a two-thirds vote of the entire membership (20 votes of the 30 member County Board).

Capital Projects Policy

A capital project is defined as an active or proposed non-recurrent expenditure in one or more specified plan years for permanent fixed assets (building, land, improvement, technology equipment and installation) which has a significant useful life or extends the useful life of an existing fixed asset.

Capital projects are usually proposed and adopted as part of the annual County budget process.

The County prepares a five-year capital improvement plan, which provides comprehensive planning, budget stability, and analysis of the long-range capital needs of the County.

This policy is to plan for infrastructure and other capital improvements as they are needed rather than reacting to emergencies. Project requests need to provide sound justification based on established need. Justification should also include alternatives considered and the future projected impact on operating budgets.

Operational impacts of capital projects indicate the annual on-going and one-time costs or savings associated with implementing the capital improvement program. The additional on-going impacts are included in the departments' operating budget requests. This includes providing for additional personnel, operating cost, needed fixed assets or and new/additional revenues to be achieved. Cost savings are also identified in the department's budget if base budget costs can be reduced or cost increases are offset or avoided.

Debt Service Policy

The County may borrow money only to finance its Capital Improvement Program and other capital assets. The County's ability to achieve the lowest possible financing costs is tied directly to its fiscal management, including the existence and adherence to formal fiscal policies.

The purpose of the debt service policy is to provide the County with a guide to manage debt levels by evaluating the need for capital investments against the capacity to pay for financing the costs of meeting that need. The goal of this policy is to equip the County Board, Administration, and taxpayers with guidelines and information that can form good decisions on borrowing money to accomplish the fiscal and program mission of the County.

Bond proceeds should be limited to financing the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and moveable pieces of equipment, or other costs as permitted by law. Acceptable uses of bond proceeds can be viewed as items which can be capitalized. Non-capital furnishings and supplies will not be financed from bond proceeds. Refunding bond issues designated to restructure currently outstanding debt are an acceptable use of bond proceeds.

The County will not use short-term borrowing to finance operating needs except in the case of extreme financial emergency which is beyond its control or reasonable ability to forecast.

Fund Balance Policy

The County finds that it is essential to maintain an adequate level of fund balance in order to adapt to revenue shortfalls and/or unanticipated expenditures, help ensure stable tax rates, and to provide a measure of liquidity for normal operations while at the same time keeping the County's long range investments intact.

The County shall maintain a minimum of two (2) months of budgeted expenditures within the General Fund for working capital.

The County shall maintain a minimum of two (2) months of budgeted expenditures within the Special Revenue Fund-Health Department for working capital.

The Finance Committee shall strive to maintain three (3) months of budgeted expenditures within both the General Fund and the Health Department for working capital. Should a budget proposed for adoption seek to utilize a portion of this additional month of working capital, the reasoning for the usage of working capital shall be included in the budget document. Within three months of the adoption of the proposed budget, unless already included in the budget document, the County Board shall be informed by the Finance Committee and/or the County Administrator as to either a plan to restore the three months of working capital and related time frame, or the rationale for remaining between two (2) and three (3) months working capital.

Budgeted expenditures for the General Fund shall be defined as total budgeted expenditures for the entire County in all governmental and business type funds for the immediate prior year less total budgeted expenditures for the Health Department. Total budgeted expenditures shall include operating, capital, and debt expenditures. Any budgeted capital or debt expenditures funded through bond proceeds shall be excluded.

Investment Policy

The purpose of the investment policy is to establish guidelines for investments which are broad enough to allow the Investment Team, which consist of the County Treasurer, County Administrator and Finance Director, to function properly within the parameters of responsibility and authority. It is also intended to be specific enough to establish a prudent set of basic procedures to assure that investment assets are adequately safeguarded. It assures that the fundamental principle concerning any investment program involving public moneys has four basic ingredients: legality, safety, liquidity, and yield.

The Finance Committee shall consult quarterly with the Investment Team regarding such investments. The Investment Team shall provide the Committee with a quarterly detailed list of all the investment portfolio holdings.

The Investment Team shall communicate with financial institutions and/or investment advisors and avail themselves of other financial information on current or pending market conditions in

making their decisions on rates and maturities as well as the securities to be purchased. In making all investment decisions, the Investment Team shall endeavor to obtain the highest rate of interest offered unless they deem such offer to be contrary to the overall investment objectives of the County.

The County Treasurer shall provide the County Board a monthly written report of the general condition of the County's cash and investments.

The Investment Advisor shall provide a twelve month report to the Finance Committee on the County's investment activity for the reporting period and recommendations for improvement to the County's investment strategy for the next reporting period. The report shall be presented at the regular Finance Committee meeting in August to aid in the subsequent year budget preparation.

Revenue Policy

The County must be sensitive to the balance between the need for services and the County's ability to raise taxes, charges and fees to support those services.

The County relies on property tax as one of the main sources of revenues to fund state and local programs and services.

The County, as authorized by state statute, enacted a 0.5% County sales tax to help reduce the property tax.

The County attempts to maintain a diversified and stable revenue stream. The County continues its efforts for greater reliance on true user fee service charges to help offset reductions of federal/state funding and to reduce the reliance on property tax revenues. Service and user fee charges are implemented for those that can be individually identified and where costs can be directly related to the level of service provided.

The County Board will set all fees, rates and charges for services which are County controlled and independent of any statutory controls.

The County will regularly review fees and user charges to allow the rates to keep pace with the cost of providing services.

One-time revenues shall not be used to fund continuing operating costs, except to manage a short-term spike in program costs, the phasing of a new or expanded program, making investments that have future payoffs and to smooth out the impacts of significant state and/or federal funding reductions.

Other

Even though the County does not have a formal adopted policy, administratively the County follows the listed practices:

The County will maintain a budgetary control system to ensure adherence to the budget and will prepare monthly financial reports comparing actual revenues and expenditures to budgeted amounts.

The County develops a five year capital improvement plan. The most current year will be incorporated into the current year operating budget. The capital improvement plan will be reviewed and updated annually.

The fixed asset capitalization level is at $5,000 to be consistent with Federal and State fixed asset capitalization levels and to efficiently administer the asset inventory tracking requirements imposed by Governmental Accounting Standards Board (GASB) pronouncement #34.

The County will maintain adequate insurance to cover the cost or replacement of its asset inventory.

Summary of Budget Information

- Budget Hearings Recap
- Budget Summary
- Budget by Classification
- General Fund Budget
- Budget Summary by Department
- Budget Summary by Department – Recap
- Operating vs. Capital Levy - Recap
- Total Tax Levy
- Countywide Mill Rate
- Countywide Mill Rate (Breakdown of General and Debt)
- Health Department Mill Rate
- Library System Mill Rate

Budget Hearings Recap-Finance Committee

In September 2015, the Finance Committee met with the individual departments regarding the budget recommended by the County Administrator. Based upon the results of the budget hearings, there were no modifications to the County Administrator's Recommended Budget.

Department	Bus Unit	Account Number	Sub Acct	Account Description	Original Amount	Finance Adjustment	Modified Amount	Comment

Total changes	**0**
Original recommended tax levy	28,620,964
Modified adopted tax levy	**28,620,964**

Budget Adoption Recap-County Board

On November 10, 2015, the County Board met to adopt the annual budget for calendar year 2016. Below is a recap of the adopted changes to the budget.

Department	Bus Unit	Account Number	Sub Acct	Account Description	Original Amount	Board Adjustment	Modified Amount	Comment

Total changes	**0**
Original recommended tax levy	28,620,964
Modified adopted tax levy	**28,620,964**

Budget Summary
(Mill Rate Levy Limits)

	ESTIMATED EXPENDITURES	ESTIMATED REVENUES	NET EXPENSES	OTHER FINANCE SOURCES	**COUNTY TAX LEVY**
GOVERNMENTAL FUNDS					
100 -- General Fund	32,903,117	18,022,227	14,880,890	2,376,127	**12,504,763**
240 -- Health Department	1,569,306	601,126	968,180	129,973	**838,207**
250 -- Human Services	22,736,761	14,110,500	8,626,261	295,088	**8,331,173**
300 -- Debt Service Fund	1,213,668	0	1,213,668	75,384	**1,138,284**
400 -- Capital Projects Fund	0	0	0	0	**0**
750 -- MIS Department	1,394,384	1,394,384	0	0	**0**
PROPRIETARY FUNDS					
700 -- Highway Department	12,188,210	5,180,980	7,007,230	1,198,693	**5,808,537**
TOTAL	72,005,446	39,309,217	32,696,229	4,075,265	

TOTAL TAX LEVY	**28,620,964**
LESS NON-COUNTYWIDE LEVY:	
Health Department	**(838,207)**
County Library System	**(1,039,235)**
PROPOSED COUNTYWIDE TAX LEVY (As defined by statutes implemented in 1992)	**26,743,522**

TEN YEAR COMPARISON

YEAR	EQUALIZED VALUE	COUNTYWIDE TAX LEVY	MILL RATE
2006	5,421,299,600	22,109,581	4.0783
2007	6,073,532,400	22,649,809	3.7293
2008	6,440,803,600	23,288,594	3.6158
2009	6,625,830,100	23,761,435	3.5862
2010	6,611,609,500	24,290,109	3.6739
2011	6,376,446,700	24,812,837	3.8913
2012	6,278,889,500	24,739,600	3.9401
2013	6,006,273,200	24,938,651	4.1521
2014	5,884,774,300	25,101,310	4.2655
2015	6,036,629,100	26,510,891	4.3917
2016	6,177,155,800	26,743,522	4.3294
Debt	6,177,155,800	1,138,284	0.1842
General	6,177,155,800	25,605,238	4.1452
		26,743,522	

Budget by Classification

Category	General Fund	Health Dept	Human Services	Debt Service	Capital Projects	Highway Dept	MIS Dept	Total
Expenditures								
General Government	8,576,507	-	-	-	-	-	1,234,384	9,810,891
Public Safety	13,950,405	-	-	-	-	-	-	13,950,405
Health and Human Services	1,362,518	1,554,306	22,441,673	-	-	-	-	25,358,497
Public Works	1,709,687	-	-	-	-	6,551,294	-	8,260,981
Culture, Recreation, and Ed	2,279,217	-	-	-	-	-	-	2,279,217
Conservation and Development	1,622,159	-	-	-	-	-	-	1,622,159
Capital Items and Projects	3,402,624	15,000	295,088	-	-	5,636,916	160,000	9,509,628
Debt Service--Principal	-	-	-	745,000	-	-	-	745,000
Debt Service--Interest	-	-	-	468,668	-	-	-	468,668
Total Expenditures	**32,903,117**	**1,569,306**	**22,736,761**	**1,213,668**	**-**	**12,188,210**	**1,394,384**	**72,005,446**
Revenues								
Taxes	6,578,131	-	-	-	-	-	-	6,578,131
Intergovernmental Revenues	5,748,841	462,922	7,728,903	-	-	1,833,838	-	15,774,504
Licenses and Permits	221,570	-	-	-	-	7,725	-	229,295
Fines and Forfeitures	395,150	-	-	-	-		-	395,150
Public Charges for Services	2,356,807	121,634	4,784,469	-	-	10,200	2,900	7,276,010
Intergovernmental Charges	663,634	15,000	1,467,513	-	-	3,228,299	1,391,484	6,765,930
Miscellaneous Revenues	2,058,094	1,570	129,615	-	-	100,918	-	2,290,197
Total Revenues	**18,022,227**	**601,126**	**14,110,500**	**-**	**-**	**5,180,980**	**1,394,384**	**39,309,217**
Other Financing Sources								
Fund Balance Applied	1,035,961	129,973	295,088	-	-	308,000	-	1,769,022
Restricted Funds Applied	1,030,816	-	-	75,384	-	-	-	1,106,200
Non-Lapsing (discretionary) Funds Applied	309,350	-	-	-	-	890,693	-	1,200,043
Other Sources	-	-	-	-	-	-	-	-
Total Other Financing Sources	**2,376,127**	**129,973**	**295,088**	**75,384**	**-**	**1,198,693**	**-**	**4,075,265**
Tax Levy	**12,504,763**	**838,207**	**8,331,173**	**1,138,284**	**-**	**5,808,537**	**-**	**28,620,964**

General Fund Budget

	2015 Adopted	2016 Adopted	Increase (Decrease)	Percent Change
REVENUES				
Taxes	18,633,018	19,082,894	449,876	2.41%
Intergovernmental Revenues	5,089,126	5,748,841	659,715	12.96%
Licenses and Permits	166,970	221,570	54,600	32.70%
Fines, Forfeitures and Penalties	399,700	395,150	(4,550)	-1.14%
Public Charges for Services	2,380,131	2,356,807	(23,324)	-0.98%
Intergovernmental Charges	607,052	663,634	56,582	9.32%
Miscellaneous Revenue	1,338,074	2,058,094	720,020	53.81%
Fund Balance Applied	1,177,500	1,035,961	(141,539)	-12.02%
Restricted Funds Applied	1,544,529	1,030,816	(513,713)	-33.26%
Non-lapsing (discretionary) Funds Applied	348,439	309,350	(39,089)	-11.22%
TOTAL REVENUES	31,684,539	32,903,117	1,218,578	3.85%
EXPENDITURES				
General Government	8,783,752	8,576,507	(207,245)	-2.36%
Public Safety	13,835,773	13,950,405	114,632	0.83%
Health and Human Services	1,423,527	1,362,518	(61,009)	-4.29%
Public Works	347,803	1,709,687	1,361,884	391.57%
Culture, Recreation, and Education	3,599,922	2,279,217	(1,320,705)	-36.69%
Conservation and Development	1,648,392	1,622,159	(26,233)	-1.59%
Capital Items	2,045,370	3,402,624	1,357,254	66.36%
TOTAL EXPENDITURES	31,684,539	32,903,117	1,218,578	3.85%

Budget Summary by Department

Dept	Department	2016 Adopted Budget Expenditures	Revenues	Other Financing Sources	Tax Levy	2015 Adopted Budget Expenditures	Revenues	Other Financing Sources	Tax Levy	Tax Levy Increase (Decrease)	Percent Increase (Decrease)
000	General Revenues and Expend.	817,164	(7,904,621)	(280,000)	(7,367,457)	846,056	(7,738,421)	(270,000)	(7,162,365)	(205,092)	-2.9%
008	Administration	382,525	(117,496)	-	265,029	372,657	(116,250)	-	256,407	8,622	3.4%
019	Central Services	767,138	(3,750)	(109,000)	654,388	881,528	(3,750)	(175,000)	702,778	(48,390)	-6.9%
023	Child Support	1,185,185	(1,018,666)	-	166,519	1,251,247	(1,064,696)	-	186,551	(20,032)	-10.7%
024	Clerk of Courts	2,648,296	(1,057,383)	(29,000)	1,561,913	2,633,836	(1,067,044)	-	1,566,792	(4,879)	-0.3%
017	Corporation Counsel	350,991	-	-	350,991	329,399	-	-	329,399	21,592	6.6%
001	County Board	405,146	(10,000)	(2,944)	392,202	403,468	-	(4,380)	399,088	(6,886)	-1.7%
012	County Clerk	356,395	(128,925)	(496)	226,974	310,180	(121,591)	(499)	188,090	38,884	20.7%
016	District Attorney	785,511	(110,933)	-	674,578	843,934	(126,396)	-	717,538	(42,960)	-6.0%
003	Economic Development	362,671	(167,550)	(195,121)	-	372,038	(147,279)	(224,759)	-	-	0.0%
027	Emergency Management	768,022	(581,147)	(112,651)	74,224	910,037	(635,165)	(200,346)	74,526	(302)	-0.4%
069	Fair Park	1,245,080	(1,105,654)	(69,077)	70,349	1,280,792	(1,141,600)	(59,514)	79,678	(9,329)	-11.7%
026	Finance	770,486	(19,330)	(300,000)	451,156	456,414	(19,580)	-	436,834	14,322	3.3%
004	Human Resources	503,817	(42,730)	(6,000)	455,087	457,389	(41,277)	-	416,112	38,975	9.4%
070	Land & Water Conservation	1,170,126	(717,440)	(216,218)	236,468	1,190,124	(731,210)	(227,800)	231,114	5,354	2.3%
013	Land Information	619,833	(213,360)	(44,407)	362,066	541,751	(163,300)	(28,305)	350,146	11,920	3.4%
099	Library System-Administration	2,000	-	-	2,000	5,454	-	-	5,454	(3,454)	-63.3%
025	Medical Examiner	168,720	(69,400)	-	99,320	155,170	(55,000)	-	100,170	(850)	-0.8%
018	Parks Department	2,642,598	(1,571,657)	(310,774)	760,167	1,203,358	(165,740)	(247,883)	789,735	(29,568)	-3.7%
071	Planning & Zoning	820,849	(287,400)	(209,812)	323,637	851,443	(249,300)	(247,204)	354,939	(31,302)	-8.8%
010	Register of Deeds	259,901	(441,360)	-	(181,459)	482,580	(439,610)	(264,309)	(221,339)	39,880	18.0%
020	Sheriff	14,041,783	(1,350,837)	(459,821)	12,231,125	14,118,236	(1,340,612)	(1,100,146)	11,677,478	553,647	4.7%
014	Treasurer	232,621	(1,054,285)	-	(821,664)	239,255	(951,370)	-	(712,115)	(109,549)	-15.4%
068	UW Extension	381,161	(32,803)	(30,806)	317,552	365,290	(30,493)	(20,323)	314,474	3,078	1.0%
053	Veterans Administration	175,863	(15,500)	-	160,363	170,811	(15,500)	-	155,311	5,052	3.3%
250	Human Services	22,736,761	(14,110,500)	(295,088)	8,331,173	21,597,836	(13,247,445)	-	8,350,391	(19,218)	-0.2%
300	Debt Service	1,213,668	-	(75,384)	1,138,284	1,367,686	-	(187,590)	1,180,096	(41,812)	-
400	Capital Projects	-	-	-	-	4,392,000	(2,000)	(4,390,000)	-	-	-
700	Highway Department	12,188,210	(5,180,980)	(1,198,693)	5,808,537	10,971,628	(4,788,019)	(440,000)	5,743,609	64,928	1.1%
750	MIS Department	1,394,384	(1,394,384)	-	-	1,414,940	(1,414,940)	-	-	-	0.0%
	Total Countywide	**69,396,905**	**(38,708,091)**	**(3,945,292)**	**26,743,522**	**70,416,537**	**(35,817,588)**	**(8,088,058)**	**26,510,891**	**232,631**	**0.88%**
	Non-Countywide										
099	Library System	1,039,235	-	-	1,039,235	1,012,092	-	-	1,012,092	27,143	2.68%
240	Health Department	1,569,306	(601,126)	(129,973)	838,207	1,887,509	(878,063)	(134,223)	875,223	(37,016)	-4.23%
	Total County	**72,005,446**	**(39,309,217)**	**(4,075,265)**	**28,620,964**	**73,316,138**	**(36,695,651)**	**(8,222,281)**	**28,398,206**	**222,758**	**0.78%**

Budget Summary by Department--Recap

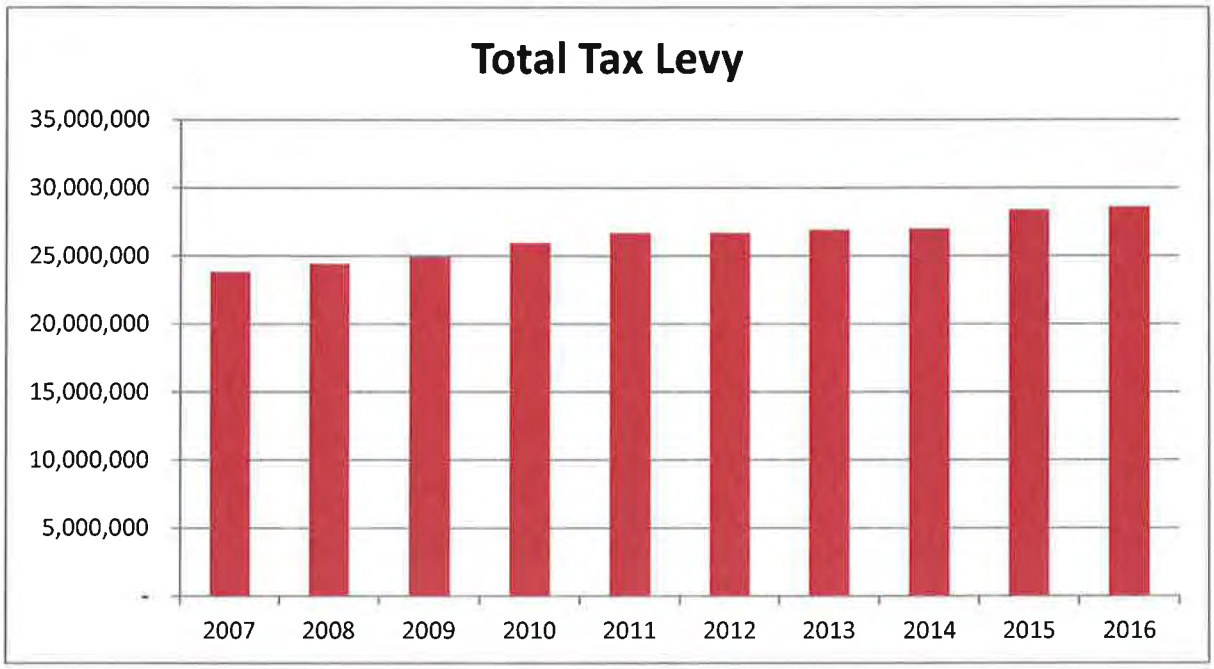
Dept	Department	2016 Budget	2016 %	2015 Budget	2015 %	2014 Budget	2014 %	2013 Budget	2013 %	2012 Budget	2012 %	Five Yr Ave Budget	Ave %
000	General Revenues & Expend.	(7,367,457)	-25.7%	(7,162,365)	-25.2%	(8,082,357)	-29.9%	(7,778,866)	-28.9%	(7,053,407)	-26.4%	(7,488,890)	-27.2%
008	Administration	265,029	0.9%	256,407	0.9%	246,864	0.9%	229,374	0.9%	230,310	0.9%	245,597	0.9%
019	Central Services	654,388	2.3%	702,778	2.5%	827,782	3.1%	761,351	2.8%	986,846	3.7%	786,629	2.9%
023	Child Support	166,519	0.6%	186,551	0.7%	196,079	0.7%	174,685	0.6%	169,125	0.6%	178,592	0.6%
024	Clerk of Courts	1,561,913	5.5%	1,566,792	5.5%	1,645,660	6.1%	1,494,824	5.6%	1,452,505	5.4%	1,544,339	5.6%
017	Corporation Counsel	350,991	1.2%	329,399	1.2%	369,779	1.4%	351,187	1.3%	325,082	1.2%	345,288	1.3%
001	County Board	392,202	1.4%	399,088	1.4%	417,921	1.5%	410,333	1.5%	391,586	1.5%	402,226	1.5%
012	County Clerk	226,974	0.8%	188,090	0.7%	233,447	0.9%	203,103	0.8%	232,964	0.9%	216,916	0.8%
016	District Attorney	674,578	2.4%	717,538	2.5%	700,935	2.6%	658,362	2.4%	645,330	2.4%	679,349	2.5%
003	Economic Development	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
027	Emergency Management	74,224	0.3%	74,526	0.3%	67,511	0.3%	71,063	0.3%	64,054	0.2%	70,276	0.3%
069	Fair Park	70,349	0.2%	79,678	0.3%	118,006	0.4%	187,956	0.7%	70,148	0.3%	105,227	0.4%
026	Finance	451,156	1.6%	436,834	1.5%	434,766	1.6%	423,765	1.6%	413,948	1.5%	432,094	1.6%
004	Human Resources	455,087	1.6%	416,112	1.5%	403,678	1.5%	349,197	1.3%	321,237	1.2%	389,062	1.4%
070	Land & Water Conservation	236,468	0.8%	231,114	0.8%	225,788	0.8%	204,414	0.8%	204,835	0.8%	220,524	0.8%
013	Land Information	362,066	1.3%	350,146	1.2%	347,829	1.3%	359,915	1.3%	363,613	1.4%	356,714	1.3%
099	Library System-Administration	2,000	0.0%	5,454	0.0%	5,386	0.0%	5,320	0.0%	4,896	0.0%	4,611	0.0%
025	Medical Examiner	99,320	0.3%	100,170	0.4%	89,638	0.3%	89,195	0.3%	89,375	0.3%	93,540	0.3%
018	Parks Department	760,167	2.7%	789,735	2.8%	991,967	3.7%	959,395	3.6%	783,013	2.9%	856,855	3.1%
071	Planning & Zoning	323,637	1.1%	354,939	1.2%	357,665	1.3%	333,533	1.2%	327,125	1.2%	339,380	1.2%
010	Register of Deeds	(181,459)	-0.6%	(221,339)	-0.8%	(215,977)	-0.8%	(221,026)	-0.8%	(209,267)	-0.8%	(209,814)	-0.8%
020	Sheriff	12,231,125	42.7%	11,677,478	41.1%	11,719,499	43.4%	11,461,413	42.6%	11,289,530	42.3%	11,675,809	42.4%
014	Treasurer	(821,664)	-2.9%	(712,115)	-2.5%	(763,775)	-2.8%	(796,360)	-3.0%	(752,315)	-2.8%	(769,246)	-2.8%
068	UW Extension	317,552	1.1%	314,474	1.1%	361,527	1.3%	315,080	1.2%	304,055	1.1%	322,538	1.2%
053	Veterans Administration	160,363	0.6%	155,311	0.5%	150,459	0.6%	144,272	0.5%	156,256	0.6%	153,332	0.6%
250	Human Services	8,331,173	29.1%	8,350,391	29.4%	8,302,128	30.7%	8,019,652	29.8%	7,647,032	28.6%	8,130,075	29.5%
300	Debt Service	1,138,284	4.0%	1,180,096	4.2%	-	0.0%	54,584	0.2%	109,744	0.4%	496,542	1.8%
400	Capital Projects	-	0.0%	-	0.0%	-	0.0%	626,981	2.3%	-	0.0%	125,396	0.5%
700	Highway Department	5,808,537	20.3%	5,743,609	20.2%	5,949,105	22.0%	5,845,949	21.7%	6,171,980	23.1%	5,903,836	21.4%
750	MIS Department	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	Total Countywide Levy	**26,743,522**	**93.4%**	**26,510,891**	**93.4%**	**25,101,310**	**93.0%**	**24,938,651**	**92.7%**	**24,739,600**	**92.6%**	**25,606,795**	**93.0%**
	Non-Countywide												
099	Library System	1,039,235	3.6%	1,012,092	3.6%	1,015,778	3.8%	1,070,294	4.0%	997,622	3.7%	1,027,004	3.7%
240	Health Department	838,207	2.9%	875,223	3.1%	887,279	3.3%	897,264	3.3%	970,621	3.6%	893,719	3.2%
	Total Tax Levy	**28,620,964**	**100.0%**	**28,398,206**	**100.0%**	**27,004,367**	**100.0%**	**26,906,209**	**100.0%**	**26,707,843**	**100.0%**	**27,527,518**	**100.0%**

Operating vs. Capital Levy Recap

Dept	Department	2015 Operating Levy/Other	2016 Operating Levy/Other	Operating Increase (Decrease)	Operating Increase (Decrease)	2015 Capital Levy	2016 Capital Levy	Capital Increase (Decrease)	Capital Increase (Decrease)	2015 Tax Levy	2016 Tax Levy	Levy Increase (Decrease)	Levy Increase (Decrease)
000	General Revenues & Expend.	(7,162,365)	(7,367,457)	(205,092)	-2.86%	-	-	-	-	(7,162,365)	(7,367,457)	(205,092)	-2.86%
008	Administration	256,407	265,029	8,622	3.36%	-	-	-	-	256,407	265,029	8,622	3.36%
019	Central Services	702,778	654,388	(48,390)	-6.89%	-	-	-	-	702,778	654,388	(48,390)	-6.89%
023	Child Support	186,551	166,519	(20,032)	-10.74%	-	-	-	-	186,551	166,519	(20,032)	-10.74%
024	Clerk of Courts	1,566,792	1,561,913	(4,879)	-0.31%	-	-	-	-	1,566,792	1,561,913	(4,879)	-0.31%
017	Corporation Counsel	329,399	350,991	21,592	6.55%	-	-	-	-	329,399	350,991	21,592	6.55%
001	County Board	399,088	392,202	(6,886)	-1.73%	-	-	-	-	399,088	392,202	(6,886)	-1.73%
012	County Clerk	188,090	226,974	38,884	20.67%	-	-	-	-	188,090	226,974	38,884	20.67%
016	District Attorney	717,538	674,578	(42,960)	-5.99%	-	-	-	-	717,538	674,578	(42,960)	-5.99%
003	Economic Development	-	-	-	-	-	-	-	-	-	-	-	-
027	Emergency Management	74,526	74,224	(302)	-0.41%	-	-	-	-	74,526	74,224	(302)	-0.41%
069	Fair Park	59,678	70,349	10,671	17.88%	20,000	-	(20,000)	-	79,678	70,349	(9,329)	-11.71%
026	Finance	436,834	451,156	14,322	3.28%	-	-	-	-	436,834	451,156	14,322	3.28%
004	Human Resources	416,112	455,087	38,975	9.37%	-	-	-	-	416,112	455,087	38,975	9.37%
070	Land Conservation	231,114	236,468	5,354	2.32%	-	-	-	-	231,114	236,468	5,354	2.32%
013	Land Information	350,146	362,066	11,920	3.40%	-	-	-	-	350,146	362,066	11,920	3.40%
099	Library	1,012,092	1,039,235	27,143	2.68%	-	-	-	-	1,012,092	1,039,235	27,143	2.68%
099	Library Administration	5,454	2,000	(3,454)	-63.33%	-	-	-	-	5,454	2,000	(3,454)	-63.33%
025	Medical Examiner	100,170	99,320	(850)	-0.85%	-	-	-	-	100,170	99,320	(850)	-0.85%
018	Parks Department	759,735	760,167	432	0.06%	30,000	-	(30,000)	-100.00%	789,735	760,167	(29,568)	-3.74%
071	Planning & Zoning	354,939	323,637	(31,302)	-8.82%	-	-	-	-	354,939	323,637	(31,302)	-8.82%
010	Register of Deeds	(221,339)	(181,459)	39,880	18.02%	-	-	-	-	(221,339)	(181,459)	39,880	18.02%
020	Sheriff	11,677,478	11,980,286	302,808	2.59%	-	250,839	250,839	-	11,677,478	12,231,125	553,647	4.74%
014	Treasurer	(712,115)	(821,664)	(109,549)	-15.38%	-	-	-	-	(712,115)	(821,664)	(109,549)	-15.38%
068	UW Extension	314,474	317,552	3,078	0.98%	-	-	-	-	314,474	317,552	3,078	0.98%
053	Veterans Services	155,311	160,363	5,052	3.25%	-	-	-	-	155,311	160,363	5,052	3.25%
	General Fund Totals	12,198,887	12,253,924	55,037	0.45%	50,000	250,839	200,839	401.68%	12,248,887	12,504,763	255,876	2.09%
240	Health Department	875,223	838,207	(37,016)	-4.23%	-	-	-	-	875,223	838,207	(37,016)	-4.23%
250	Human Services	8,121,391	8,331,173	209,782	2.58%	229,000	-	(229,000)	-	8,350,391	8,331,173	(19,218)	-0.23%
300	Debt Service	1,180,096	1,138,284	(41,812)	-	-	-	-	-	1,180,096	1,138,284	(41,812)	-
400	Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-
700	Highway Department	1,866,983	1,862,311	(4,672)	-0.25%	3,876,626	3,946,226	69,600	1.80%	5,743,609	5,808,537	64,928	1.13%
750	MIS Department	-	-	-	-	-	-	-	-	-	-	-	-
	Total	24,242,580	24,423,899	181,319	0.75%	4,155,626	4,197,065	41,439	1.00%	28,398,206	28,620,964	222,758	0.78%
	Operating levy	21,175,169	22,287,045	1,111,876	5.25%	4,155,626	4,197,065	41,439	1.00%	25,330,795	25,605,238	274,443	1.08%
	Debt levy	1,180,096	1,138,284	(41,812)	-	-	-	-	-	1,180,096	1,138,284	(41,812)	-
	Countwide levy	22,355,265	23,425,329	1,070,064	4.79%	4,155,626	4,197,065	41,439	1.00%	26,510,891	26,743,522	232,631	0.88%
	Health levy	875,223	838,207	(37,016)	-4.23%	-	-	-	-	875,223	838,207	(37,016)	-4.23%
	Library levy	1,012,092	160,363	(851,729)	-84.16%	-	-	-	-	1,012,092	1,039,235	27,143	2.68%
	Total	24,242,580	24,423,899	181,319	0.75%	4,155,626	4,197,065	41,439	1.00%	28,398,206	28,620,964	222,758	0.78%

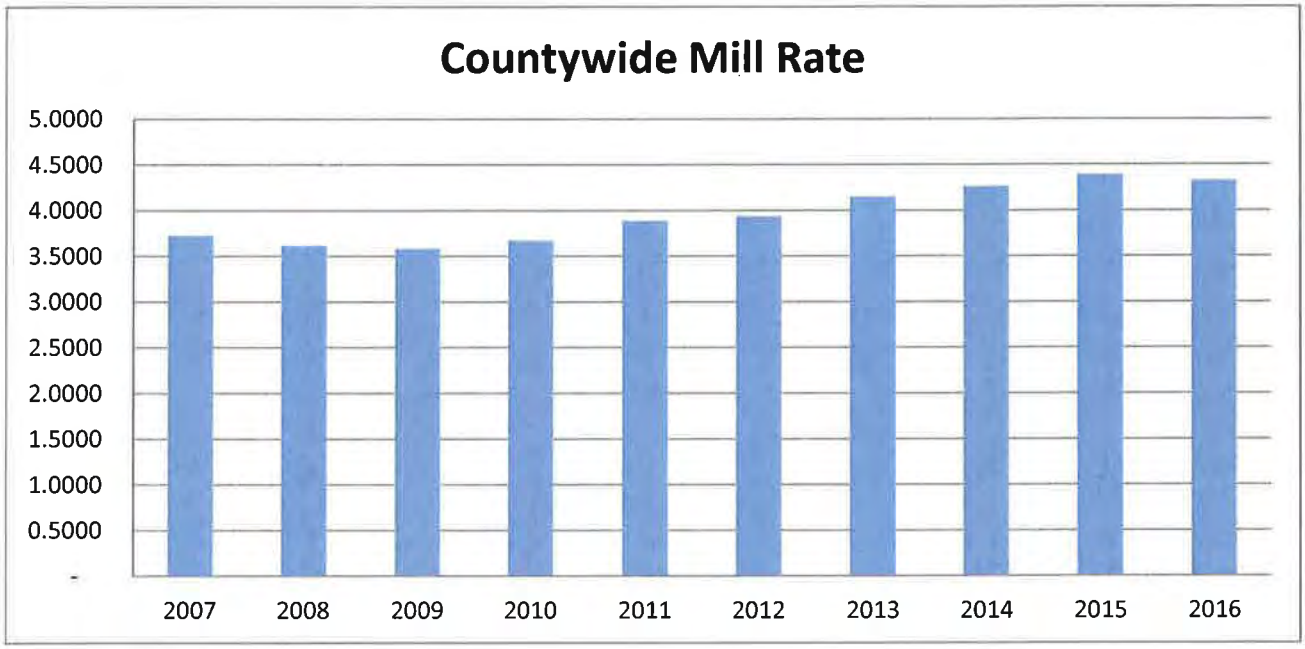
Total Tax Levy

(Includes Library, Health Department and Debt Service Levy)



Year	Tax Levy	Levy Change	Rate of Change
2007	23,847,626	688,434	2.97%
2008	24,444,855	597,229	2.50%
2009	24,956,936	512,081	2.09%
2010	25,973,518	1,016,582	4.07%
2011	26,707,843	734,325	2.83%
2012	26,707,843	-	0.00%
2013	26,906,209	198,366	0.74%
2014	27,004,367	98,158	0.36%
2015	28,398,206	1,393,839	5.16%
2016	28,620,964	222,758	0.78%

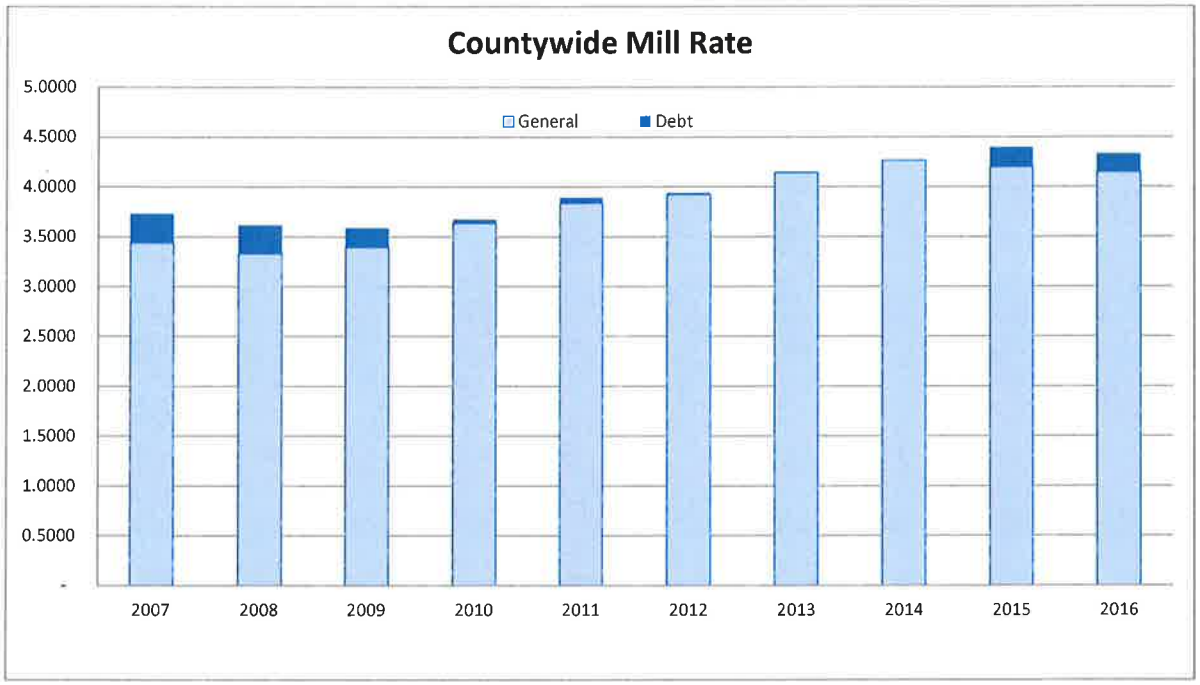
Countywide Mill Rate



Year	Equalized Value	Tax Levy	Levy $ Change	Chg from Pr Yr	Mill Rate	Chg from Pr Yr
2007	6,073,532,400	22,649,809	540,228	2.44%	3.7293	-8.56%
2008	6,440,803,600	23,288,594	638,785	2.82%	3.6158	-3.04%
2009	6,625,830,100	23,761,435	472,841	2.03%	3.5862	-0.82%
2010	6,611,609,500	24,290,109	528,674	2.22%	3.6739	2.44%
2011	6,376,446,700	24,812,837	522,728	2.15%	3.8913	5.92%
2012	6,278,889,500	24,739,600	(73,237)	-0.30%	3.9401	1.25%
2013	6,006,273,200	24,938,651	199,051	0.80%	4.1521	5.38%
2014	5,884,774,300	25,101,310	162,659	0.65%	4.2655	2.73%
2015	6,036,629,100	26,510,891	1,409,581	5.62%	4.3917	2.96%
2016	6,177,155,800	26,743,522	232,631	0.88%	4.3294	-1.42%

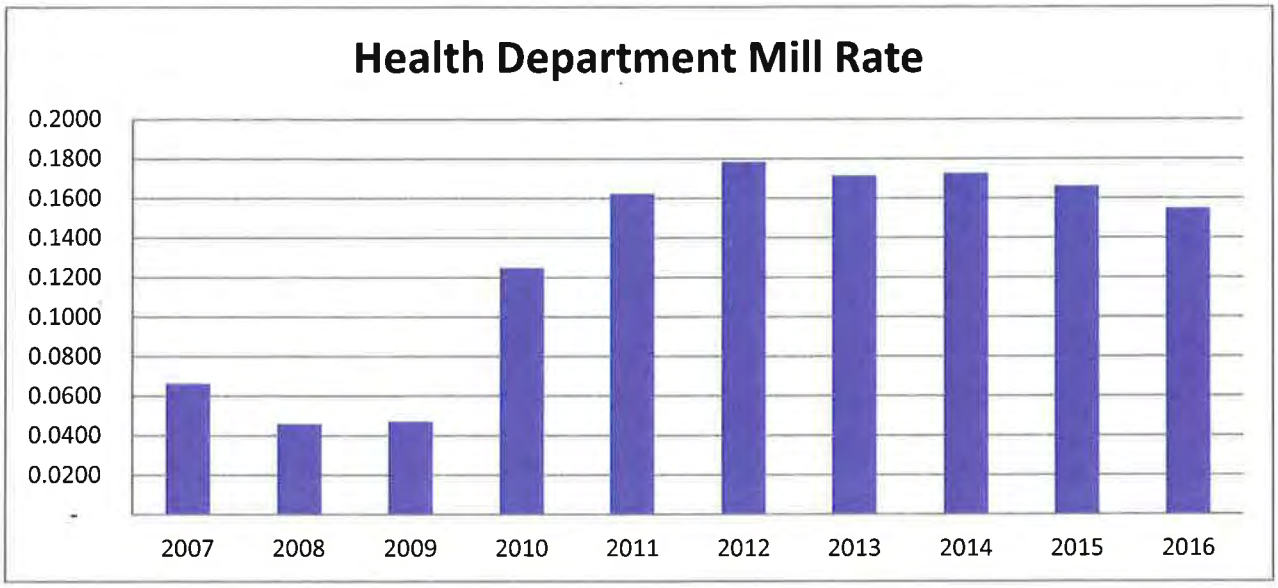
Countywide Mill Rate

(Break down of General and Debt)



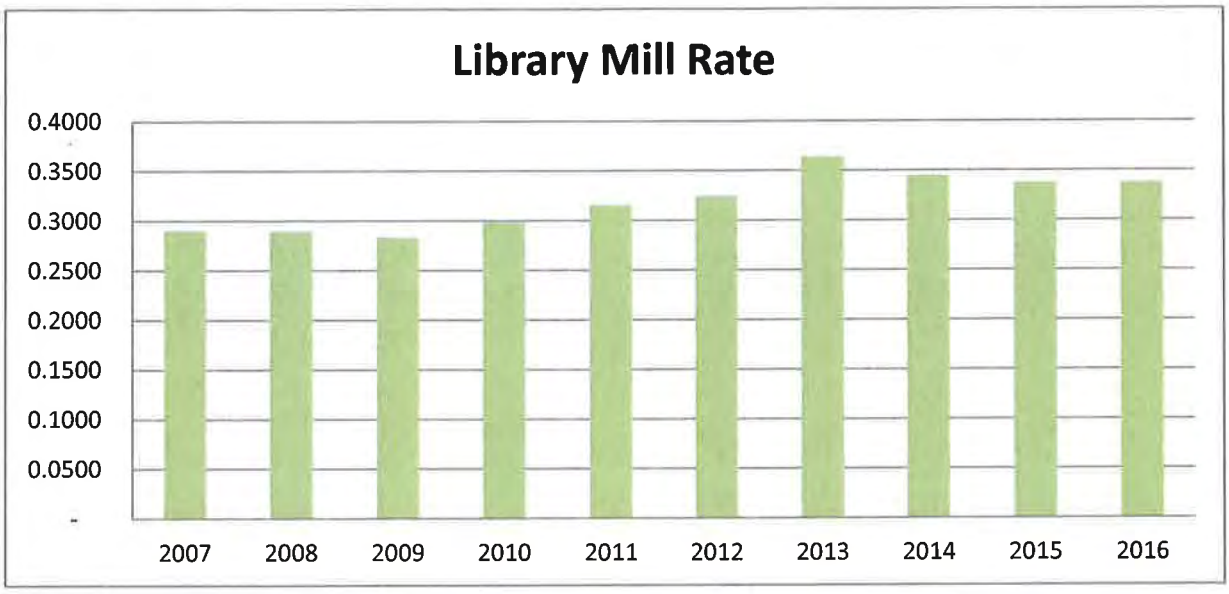
Year	Equalized Value	General Levy	Debt Levy	Tax Levy	Levy $ Change	Chg from Pr Yr	Mill Rate General	Mill Rate Debt	Total Mill Rate	Chg from Pr Yr
2007	6,073,532,400	20,882,569	1,767,240	22,649,809	540,228	2.44%	3.4383	0.2910	3.7293	-8.56%
2008	6,440,803,600	21,445,477	1,843,117	23,288,594	638,785	2.82%	3.3296	0.2862	3.6158	-3.04%
2009	6,625,830,100	22,469,780	1,291,655	23,761,435	472,841	2.03%	3.3912	0.1949	3.5862	-0.82%
2010	6,611,609,500	24,020,628	269,481	24,290,109	528,674	2.22%	3.6331	0.0408	3.6739	2.44%
2011	6,376,446,700	24,466,368	346,469	24,812,837	522,728	2.15%	3.8370	0.0543	3.8913	5.92%
2012	6,278,889,500	24,629,856	109,744	24,739,600	(73,237)	-0.30%	3.9226	0.0175	3.9401	1.25%
2013	6,006,273,200	24,884,067	54,584	24,938,651	199,051	0.80%	4.1430	0.0091	4.1521	5.38%
2014	5,884,774,300	25,101,310	-	25,101,310	162,659	0.65%	4.2655	-	4.2655	2.73%
2015	6,036,629,100	25,330,795	1,180,096	26,510,891	1,409,581	5.62%	4.1962	0.1955	4.3917	2.96%
2016	6,177,155,800	25,605,238	1,138,284	26,743,522	232,631	0.88%	4.1452	0.1842	4.3294	-1.42%

Health Department Mill Rate



Year	Equalized Value	Tax Levy	Levy $ Change	Chg from Pr Yr	Mill Rate	Chg from Pr Yr
2007	5,203,513,700	345,848	12,068	3.62%	0.0665	-7.73%
2008	5,536,912,800	254,476	(91,372)	-26.42%	0.0460	-30.85%
2009	5,727,824,900	271,095	16,619	6.53%	0.0473	2.98%
2010	5,704,762,500	712,913	441,818	162.98%	0.1250	164.04%
2011	5,523,322,500	897,561	184,648	25.90%	0.1625	30.04%
2012	5,435,621,100	970,621	73,060	8.14%	0.1786	9.88%
2013	5,228,755,000	897,264	(73,357)	-7.56%	0.1716	-3.90%
2014	5,140,193,000	887,279	(9,985)	-1.11%	0.1726	0.59%
2015	5,264,281,400	875,223	(12,056)	-1.36%	0.1663	-3.68%
2016	5,406,040,400	838,207	(37,016)	-4.23%	0.1551	-6.74%

Library System Mill Rate



Year	Equalized Value	Tax Levy	Levy $ Change	Chg from Pr Yr	Mill Rate	Chg from Pr Yr
2007	2,930,990,100	851,969	136,138	19.02%	0.2907	5.29%
2008	3,108,095,600	901,785	49,816	5.85%	0.2901	-0.18%
2009	3,256,957,400	924,406	22,621	2.51%	0.2838	-2.18%
2010	3,250,183,600	970,496	46,090	4.99%	0.2986	5.20%
2011	3,152,922,400	997,445	26,949	2.78%	0.3164	5.95%
2012	3,070,355,400	997,622	177	0.02%	0.3249	2.71%
2013	2,936,690,500	1,070,294	72,672	7.28%	0.3645	12.17%
2014	2,940,292,600	1,015,778	(54,516)	-5.09%	0.3455	-5.21%
2015	2,996,447,200	1,012,092	(3,686)	-0.36%	0.3378	-2.23%
2016	3,075,552,200	1,039,235	27,143	2.68%	0.3379	0.04%

General Fund

- General Revenue and Expenditures
- Administration
- Central Services
- Child Support
- Clerk of Courts
- Corporation Counsel
- County Board
- County Clerk
- District Attorney
- Economic Development
- Emergency Management
- Fair Park
- Finance
- Human Resources
- Land and Water Conservation
- Land Information
- Library
- Medical Examiner
- Parks Department
- Planning and Zoning
- Register of Deeds
- Sheriff
- Treasurer
- UW Extension
- Veterans' Administration

General Revenues and Expenses

DESCRIPTION

This non-departmental budget consists of the general revenues of the County that cannot be attributed to any one department. This includes the following items:

Sales tax revenue	TIF district dissolution	General fund balance applied (if applicable)
State aid for computer exemptions	Revolving Loan Fund	Bond proceeds applied (if applicable)
State shared revenues	Special purchases by Board	

This non-departmental budget also includes the Contingency Account appropriation.

SUMMARY OF SIGNIFICANT ITEMS

General Revenues (Bus Unit 9801)

- Property tax—Prior to 2015, the General Fund property taxes were lumped into one account in the General Revenues Business Unit. In 2015, the County changed the budget format to include the property taxes in the individual department budgets within the General Fund.
- Sales tax—The County anticipates a slight increase in sales tax revenue, which is directly related to minimal growth in both the national and local economy. The sales tax estimates are based upon an annual study and report prepared by the WCA (Wisconsin Counties Association). The 2016 budgeted revenue of $5,741,031 is a $200,000 (3.61%) increase over the 2015 Adopted Budget.
- General State Shared Revenues—The County received a preliminary notification from the State about the level of General State Shared Revenue in 2016. Therefore, the 2016 Budget for this revenue is estimated to be $1,177,263, which is the same as the 2015 Adopted Budget.
- Utility State Shared Revenues—The County has received a preliminary notification from the State about any change in the level of Utility State Shared Revenue in 2016 which there was none. Therefore, the 2016 budgeted revenue of $901,572 is based on the estimates received.
- Dividends on insurance policy—Dividends are based upon prior year estimates received from WMMIC (Wisconsin Municipal Mutual Insurance Company). WMMIC's Board of Directors does not establish dividends until late in the year. Jefferson County is not eligible for the Dividend until 2017 budget.
- General Fund Balance—The 2015 Budget utilizes $1,051,049 of available General Fund Balance to fund departmental capital projects.

Contingency Fund (Bus Unit 9802)

- The 2016 Budget includes a Contingency Fund appropriation of $524,964, which is a reserve approved to supplement appropriations for expenses as authorized by the Finance Committee or County Board. Per Finance Committee directive, this amount shall be reviewed annually as part of the budget process.

Per County Board Resolution 2011-97, an amount of $265,000 was directed to be included in the 2013 Budget as a contingency to pay vested benefits related to employee retirements during the year. Unexpended funds at the end of the year will lapse back into the General Fund and a new contingency for this purpose will be reestablished in the subsequent year's budget. In 2016, this is also included, however with the increase in the amount of vested benefits and using approximately 10% the 2016 amount is at $280,000.

General Revenue and Expenditures

Financial Summary

	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Taxes	5,636,310	5,541,031	5,541,031	5,741,031	200,000	3.61%
Intergovernmental Revenues	2,158,512	2,130,290	2,130,290	2,130,290	-	0.00%
Miscellaneous Revenues	(149,625)	83,277	82,600	33,300	(49,300)	-59.69%
Transfer Out	-	-	-	(295,088)	(295,088)	-
Other Financing Sources	255,258	3,123,792	3,123,792	280,000	(2,843,792)	-91.04%
Total Revenues	7,900,455	10,878,390	10,877,713	7,889,533	(2,988,180)	-27.47%
Expenditures						
Personnal Expenses	42,222	-	-	-	-	-
Other Expenses	111,812	846,056	742,549	817,164	74,615	10.05%
Total Expenditures	154,034	846,056	742,549	817,164	74,615	10.05%
Property Taxes	11,865,855	(7,162,365)	(7,162,365)	(7,367,457)	(205,092)	2.86%
Use of Fund Balance				(295,088)		

Summary Highlights: In 2014, the property tax for the general fund was entered into the General Revenue and Expenditure budget. In 2015, the property taxes were separated into each department for better reporting.

In the 2016 budget, there was an increase to sales tax revenue of $200,000.

The General Revenue and Expenditure budget includes a use of Fund Balance from the General Fund and then transferred to the Human Services Fund for the purchase of Capital Items in the Human Services Budget.

GENERAL REVENUES & EXPENSES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
9801-GENERAL REVENUES								
REVENUES								
411100		GENERAL PROPERTY TAXES	11,865,855	(3,996,210)	(7,992,421)	(7,992,421)	(8,172,421)	(8,172,421)
411101		DELINQ PROP TAX ADJUST	38,795	-	-	-	-	-
412200		CO SALES TAX COLLECTED BY ST	5,597,515	2,498,416	5,541,031	5,541,031	5,741,031	5,741,031
421057		STATE AID COMPUTER EXEMPTION	66,421	-	51,455	51,455	51,455	51,455
425001	001	GENERAL SHARED	1,177,264	-	1,177,263	1,177,263	1,177,263	1,177,263
425001	002	UTILITY SHARED	914,827	-	901,572	901,572	901,572	901,572
481001		INTEREST & DIVIDENDS	80,707	-	30,000	20,000	20,000	20,000
481002		DIVIDEND ON INSUR POLICY	19,340	-	20,000	30,000	-	-
486001		VENDING COMMISSION	713	34	600	600	600	600
486004		MISCELLANEOUS REVENUE	500	27	500	500	500	500
486005		PRIOR YEAR REVENUE	-	619	619	-	-	-
486010		REBATES	-	15,558	15,558	15,500	-	-
REVENUES TOTAL			**19,761,937**	**(1,481,556)**	**(253,823)**	**(254,500)**	**(280,000)**	**(280,000)**
EXPENDITURES								
594808		CAP LAND	111,436	-	-	-	-	-
594811		CAP AUTOMOBILES	-	-	-	20,500	-	-
		CAPITAL OUTLAY EXPENDITURES	111,436	-	-	20,500	-	-
		EXPENDITURES TOTAL	**111,436**	**-**	**-**	**20,500**	**-**	**-**
OTHER FINANCING SOURCES (USES)								
611103		OPERATING TRANSFER IN	(255,258)	-	-	-	-	-
611104		OPERATING TRANSFER OUT	-	-	-	-	295,088	295,088
699920		FUND BAL APPLIED-BENEFITS	-	-	(270,000)	(270,000)	(280,000)	(280,000)
699990		DESIGNATED CONTINUING ACCT	-	-	(2,853,792)	(2,853,792)	-	-
OTHER FINANCING SOURCES (USES) TOTAL			**(255,258)**	**-**	**(3,123,792)**	**(3,123,792)**	**15,088**	**15,088**
		REVENUES	**19,761,937**	**(1,481,556)**	**(253,823)**	**(254,500)**	**(280,000)**	**(280,000)**
		EXPENDITURES	**111,436**	**-**	**-**	**20,500**	**-**	**-**
		OTHER FINANCING SOURCES (USES	**(255,258)**	**-**	**(3,123,792)**	**(3,123,792)**	**15,088**	**15,088**
TOTAL BUSINESS UNIT-9801-GENERAL REVENUES			**(19,905,759)**	**1,481,556**	**(2,869,969)**	**(2,848,792)**	**295,088**	**295,088**
9802-CONTINGENCY APPROPRIATION								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	415,028	830,056	830,056	804,964	804,964
REVENUES TOTAL			**-**	**415,028**	**830,056**	**830,056**	**804,964**	**804,964**
EXPENDITURES								
599900		CONTINGENCY	-	-	560,056	560,056	524,964	524,964
599901		CONTINGENCY TRANS GEN FUND	-	-	-	(107,000)	-	-
599908		CONTINGENCY OTHER	-	-	-	(124,807)	-	-
599909		CONTINGENCY VESTED BENEFITS	-	-	270,000	270,000	280,000	280,000
		OPERATING EXPENDITURES	-	-	830,056	598,249	804,964	804,964
		EXPENDITURES TOTAL	**-**	**-**	**830,056**	**598,249**	**804,964**	**804,964**
		REVENUES	**-**	**415,028**	**830,056**	**830,056**	**804,964**	**804,964**
		EXPENDITURES	**-**	**-**	**830,056**	**598,249**	**804,964**	**804,964**
TOTAL BUSINESS UNIT-9802-CONTINGENCY APPROPRIA			**-**	**(415,028)**	**-**	**(231,807)**	**-**	**-**
9803-OLD COUNTRYSIDE FACILITY								
EXPENDITURES								
512146		WORKERS COMPENSATION	42,222	(11,862)	-	-	-	-
		FRINGE TOTAL	42,222	(11,862)	-	-	-	-
		EXPENDITURES TOTAL	**42,222**	**(11,862)**	**-**	**-**	**-**	**-**
		EXPENDITURES	**42,222**	**(11,862)**	**-**	**-**	**-**	**-**

GENERAL REVENUES & EXPENSES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
TOTAL BUSINESS UNIT-9803-OLD COUNTRYSIDE FACILI			**42,222**	**(11,862)**	**-**	**-**	**-**	**-**
9805-REVOLVING LOAN FUND								
REVENUES								
481001		INTEREST & DIVIDENDS	12,631	5,455	15,800	15,800	12,000	12,000
481006		FUND BAL INTEREST	238	111	200	200	200	200
REVENUES TOTAL			**12,869**	**5,566**	**16,000**	**16,000**	**12,200**	**12,200**
EXPENDITURES								
531275		RECORDING FEE	376	-	-	-	-	-
593259		BAD DEBTS EXPENSE	-	11,785	11,785	-	-	-
594950		OPERATING RESERVE	-	-	4,215	16,000	12,200	12,200
		OPERATING EXPENDITURES	376	11,785	16,000	16,000	12,200	12,200
		EXPENDITURES TOTAL	**376**	**11,785**	**16,000**	**16,000**	**12,200**	**12,200**
		REVENUES	**12,869**	**5,566**	**16,000**	**16,000**	**12,200**	**12,200**
		EXPENDITURES	**376**	**11,785**	**16,000**	**16,000**	**12,200**	**12,200**
TOTAL BUSINESS UNIT-9805-REVOLVING LOAN FUND			**(12,493)**	**6,219**	**-**	**-**	**-**	**-**
9821-CAPITAL OUTLAY RECLASS								
EXPENDITURES								
594999		CAPITAL OUTLAY RECLASS	1,924,258	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	1,924,258	-	-	-	-	-
		EXPENDITURES TOTAL	**1,924,258**	**-**	**-**	**-**	**-**	**-**
		EXPENDITURES	**1,924,258**	**-**	**-**	**-**	**-**	**-**
TOTAL BUSINESS UNIT-9821-CAPITAL OUTLAY RECLASS			**1,924,258**	**-**	**-**	**-**	**-**	**-**
9822-CULTURE RECREATION RECLASS								
EXPENDITURES								
539999		FUNCTIONAL COSTS-CR	(257,160)	-	-	-	-	-
		OPERATING EXPENDITURES	(257,160)	-	-	-	-	-
		EXPENDITURES TOTAL	**(257,160)**	**-**	**-**	**-**	**-**	**-**
		EXPENDITURES	**(257,160)**	**-**	**-**	**-**	**-**	**-**
TOTAL BUSINESS UNIT-9822-CULTURE RECREATION RE			**(257,160)**	**-**	**-**	**-**	**-**	**-**
9824-GENERAL GOVT RECLASS								
EXPENDITURES								
539999		FUNCTIONAL COSTS-GG	(368,813)	-	-	-	-	-
		OPERATING EXPENDITURES	(368,813)	-	-	-	-	-
		EXPENDITURES TOTAL	**(368,813)**	**-**	**-**	**-**	**-**	**-**
		EXPENDITURES	**(368,813)**	**-**	**-**	**-**	**-**	**-**
TOTAL BUSINESS UNIT-9824-GENERAL GOVT RECLASS			**(368,813)**	**-**	**-**	**-**	**-**	**-**
9825-HEALTH/HUMAN SERV RECLASS								
EXPENDITURES								
539999		FUNCTIONAL COSTS-HH	(9,475)	-	-	-	-	-
		OPERATING EXPENDITURES	(9,475)	-	-	-	-	-
		EXPENDITURES TOTAL	**(9,475)**	**-**	**-**	**-**	**-**	**-**

GENERAL REVENUES & EXPENSES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		EXPENDITURES	(9,475)	-	-	-	-	-
TOTAL BUSINESS UNIT-9825-HEALTH/HUMAN SERV REC			(9,475)	-	-	-	-	-
9826-PUBLIC SAFETY RECLASS								
EXPENDITURES								
539999		FUNCTIONAL COSTS-PS	(1,288,810)	-	-	-	-	-
		OPERATING EXPENDITURES	(1,288,810)	-	-	-	-	-
		EXPENDITURES TOTAL	(1,288,810)	-	-	-	-	-
		EXPENDITURES	(1,288,810)	-	-	-	-	-
TOTAL BUSINESS UNIT-9826-PUBLIC SAFETY RECLASS			(1,288,810)	-	-	-	-	-
		REVENUES	19,774,806	(1,060,962)	592,233	591,556	537,164	537,164
		EXPENDITURES	154,034	(77)	846,056	634,749	817,164	817,164
		OTHER FINANCING SOURCES (USES	(255,258)	-	(3,123,792)	(3,123,792)	15,088	15,088
TOTAL GENERAL REVENUES & EXPENSES DEPARTMEN			(19,876,030)	1,060,885	(2,869,969)	(3,080,599)	295,088	295,088

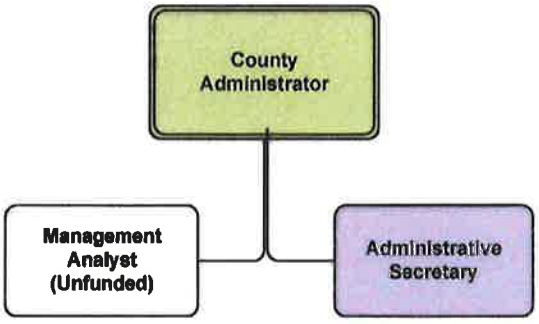
Administration

The County Administrator is appointed by majority vote of the County Board. Policy guidance is provided by the Administration and Rules Committee.

PROGRAM DESCRIPTION

- Serves as the Chief Administrative Officer of the County under the authority of 59.18 of WI State Statute
- Ensures that every county ordinance and state or federal law is observed, enforced and administered
- Submits an annual County Budget to the County Board; provides an annual message concerning the County as part of this process; provides policy recommendations and analysis for Board consideration
- Coordinates and directs by administrative order or otherwise, all administrative and management functions of the County government not otherwise vested by law in Boards or Commissions or in other elected offices. Works with elective offices in achieving the same
- Appoints all un-elected department heads and members of certain boards and commissions, which are subject to confirmation by the County Board of supervisors
- Attends all County Board and committee meetings as required; Supports the County Board to include providing administrative assistance to the Supervisors and appointed Board and Commission members
- Serves as Purchasing Agent and administers the Purchasing Ordinance and oversees respective contracts
- Works with the Human Resource Director in carrying out the provisions of the Personnel Ordinance adopted by the County Board, including hiring ,promotion and discipline of employees and labor negotiations; Serves as Chief Labor Negotiator
- Reviews and approves hiring of all personnel in County positions; Reviews and approves all discipline and termination for all personnel in County Positions; Reviews and approves all requests for additional County positions; Review grievances and render written decision on same
- Supervises and evaluates Department Heads working in a collaborative manner in achieving the goals of their respective departments; may discipline, discharge or suspend any Department Head
- Works with the County Clerk's Office in the preparation and distribution of the County Board Meeting Agenda and weekly committee/board/commission meeting schedule and agendas

Administration



Administration

Financial Summary

	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	110,240	112,000	112,000	112,000	-	-
Public Charges	-	4,010	4,000	5,246	1,246	-
Intergovernmental Charges	342	240	250	250	-	0.00%
Total Revenues	110,582	116,250	116,250	117,496	1,246	1.07%
Expenditures						
Personnel Expenses	232,739	238,957	238,957	249,850	10,893	4.56%
Purchased Services	66,806	112,000	116,000	112,000	(4,000)	-
Operating Costs	45,627	7,350	6,970	7,725	755	10.83%
Interdept. Charges	10,899	13,173	9,823	11,942	2,119	21.57%
Other Expenses	935	907	907	1,008	101	11.14%
Capital Items	-	-	-	-	-	-
Total Expenditures	357,006	372,387	372,657	382,525	9,868	2.65%
Property Taxes	246,864	256,407	256,407	265,029	8,622	3.36%
Addition to (Use of) Fund Balance	440	270	-	-		

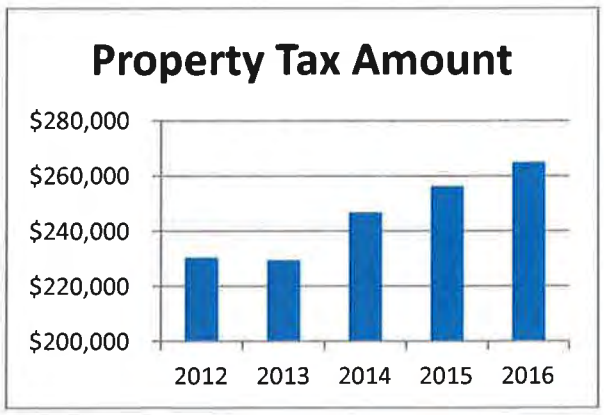
Summary Highlights:

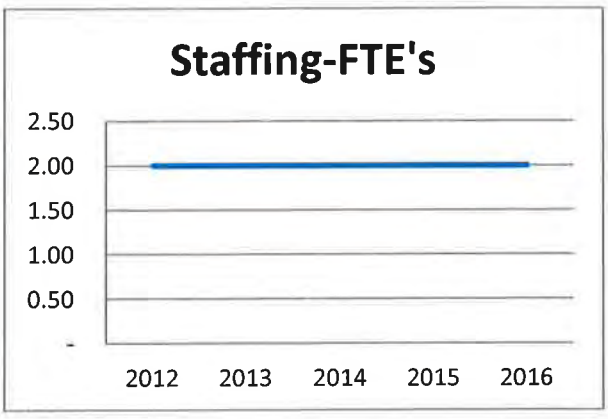
The 2016 budget provides $ 265,029 in tax levy, which is a $8,622 increase in levy from the 2015 amended budget.

Included in the County Administrator's budget for 2016 is the Treatment Court which is funded with Federal and State Grants.

Summary of Capital Items:

None





ADMINISTRATION-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
81-ADMINISTRATOR								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	128,204	256,407	256,407	265,029	265,029
451002		PRIVATE PARTY PHOTOCOPY	-	8	10	-	-	-
474023		DEPT VEHICLE CHARGES	342	128	240	250	250	250
REVENUES TOTAL			**342**	**128,340**	**256,657**	**256,657**	**265,279**	**265,279**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	103,111	52,737	120,107	120,107	124,154	124,154
511210		WAGES-REGULAR	47,146	24,399	55,917	55,917	56,401	56,401
511280		WAGES-PREMIUM PAY	-	-	-	5,000	5,000	5,000
511310		WAGES-SICK LEAVE	713	1,029	-	-	-	-
511320		WAGES-VACATION PAY	10,834	5,009	-	-	-	-
511330		WAGES-LONGEVITY PAY	249	-	264	264	279	279
511340		WAGES-HOLIDAY PAY	6,556	2,008	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	2,525	1,354	-	-	-	-
		SALARIES TOTAL	171,134	86,536	176,288	181,288	185,834	185,834
512141		SOCIAL SECURITY	12,919	6,460	12,909	13,309	13,512	13,512
512142		RETIREMENT (EMPLOYER)	11,962	5,884	11,988	12,388	11,935	11,935
512144		HEALTH INSURANCE	34,719	17,386	35,083	35,083	35,880	35,880
512145		LIFE INSURANCE	24	14	29	29	29	29
512150		FSA CONTRIBUTION	-	500	500	500	500	500
512173		DENTAL INSURANCE	1,982	1,061	2,160	2,160	2,160	2,160
		FRINGE TOTAL	61,606	31,305	62,669	63,469	64,016	64,016
		TOTAL SALARIES AND FRINGES	232,740	117,841	238,957	244,757	249,850	249,850
531298		UNITED PARCEL SERVICE UPS	7	-	30	30	30	30
531303		COMPUTER EQUIPMT & SOFTWARE	-	-	1,100	1,100	1,000	1,000
531311		POSTAGE & BOX RENT	4	2	25	25	25	25
531312		OFFICE SUPPLIES	518	218	800	800	800	800
531313		PRINTING & DUPLICATING	658	291	400	400	500	500
531322		SUBSCRIPTIONS	100	100	200	200	200	200
531324		MEMBERSHIP DUES	1,760	600	1,825	1,825	2,250	2,250
531326		ADVERTISING	284	-	-	-	-	-
531351		GAS/DIESEL	411	185	400	400	400	400
532325		REGISTRATION	455	732	800	520	900	900
532332		MILEAGE	60	2	100	150	100	100
532335		MEALS	98	58	-	200	150	150
532336		LODGING	456	323	300	400	300	300
532339		OTHER TRAVEL & TOLLS	17	14	20	20	20	20
533225		TELEPHONE & FAX	355	153	300	400	300	300
535352		VEHICLE PARTS & REPAIRS	-	-	400	500	400	400
571004		IP TELEPHONY ALLOCATION	389	274	548	548	595	595
571005		DUPLICATING ALLOCATION	(3)	3	5	5	29	29
571007		MIS DIRECT CHARGES	2,097	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	4,095	3,861	7,721	7,721	4,813	4,813
571010		MIS SYSTEMS GRP ALLOC(ISIS)	1,332	774	1,549	1,549	1,609	1,609
591519		OTHER INSURANCE	933	483	907	907	1,008	1,008
		OPERATING EXPENDITURES	14,026	8,073	17,430	17,700	15,429	15,429
		EXPENDITURES TOTAL	**246,766**	**125,914**	**256,387**	**262,457**	**265,279**	**265,279**
		REVENUES	**342**	**128,340**	**256,657**	**256,657**	**265,279**	**265,279**
		EXPENDITURES	**246,766**	**125,914**	**256,387**	**262,457**	**265,279**	**265,279**
TOTAL BUSINESS UNIT-81-ADMINISTRATOR			**246,424**	**(2,426)**	**(270)**	**5,800**	**-**	**-**
87-TREATMENT COURT								
REVENUES								
421001		STATE AID	110,240	47,847	112,000	112,000	112,000	112,000
451020		OTHER FEES	-	-	4,000	4,000	5,246	5,246
REVENUES TOTAL			**110,240**	**47,847**	**116,000**	**116,000**	**117,246**	**117,246**
EXPENDITURES								
521219		OTHER PROFESSIONAL SERV	66,806	44,970	112,000	112,000	112,000	112,000

ADMINISTRATION-2016 BUDGET

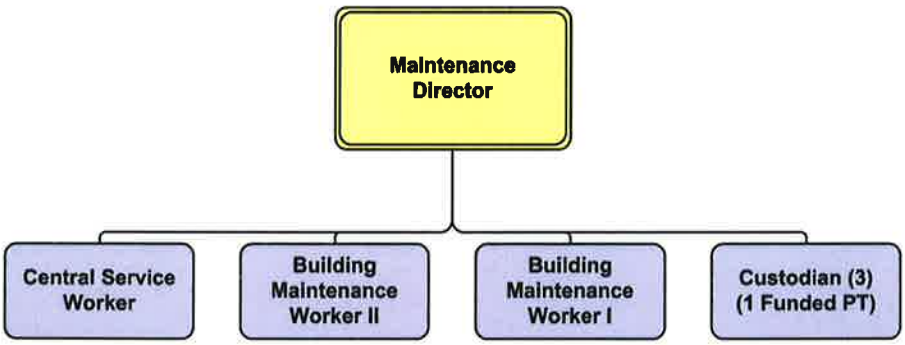
Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
521296		COMPUTER SUPPORT	-	-	-	4,000	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	6,899	256	300	-	-	-
531312		OFFICE SUPPLIES	548	287	300	-	300	300
531313		PRINTING & DUPLICATING	2	15	50	-	50	50
531319		OTHER OPERATING SUPPLIES	32,996	-	-	-	-	-
571004		IP TELEPHONY ALLOCATION	259	183	250	-	397	397
571005		DUPLICATING ALLOCATION	-	-	-	-	2	2
571009		MIS PC GROUP ALLOCATION	2,730	1,362	2,100	-	2,888	2,888
571010		MIS SYSTEMS GRP ALLOC(ISIS)	-	774	1,000	-	1,609	1,609
		OPERATING EXPENDITURES	110,240	47,847	116,000	116,000	117,246	117,246
		EXPENDITURES TOTAL	**110,240**	**47,847**	**116,000**	**116,000**	**117,246**	**117,246**
		REVENUES	**110,240**	**47,847**	**116,000**	**116,000**	**117,246**	**117,246**
		EXPENDITURES	**110,240**	**47,847**	**116,000**	**116,000**	**117,246**	**117,246**
TOTAL BUSINESS UNIT-87-TREATMENT COURT			-	-	-	-	-	-
		REVENUES	**110,582**	**176,187**	**372,657**	**372,657**	**382,525**	**382,525**
		EXPENDITURES	**357,006**	**173,761**	**372,387**	**378,457**	**382,525**	**382,525**
TOTAL ADMINISTRATION DEPARTMENT			**246,424**	**(2,426)**	**(270)**	**5,800**	-	-

Central Services

This department functions under the direction of the Maintenance Manager, who is appointed by the County Administrator. Policy guidance is provided by the Infrastructure Committee.

PROGRAM DESCRIPTION

- Maintains mechanical operations of the County Courthouse, MIS facility, County Jail and Sheriff Department buildings
- Sorts, dispatches and delivers mail
- Provides snow removal and building maintenance services
- Handles repairs, carpentry and electrical services
- Arranges and equips conference rooms as needed
- Issues keys for rooms and buildings
- Purchases maintenance and janitorial supplies
- Maintains telephone communications systems for Courthouse



Central Services

Financial Summary

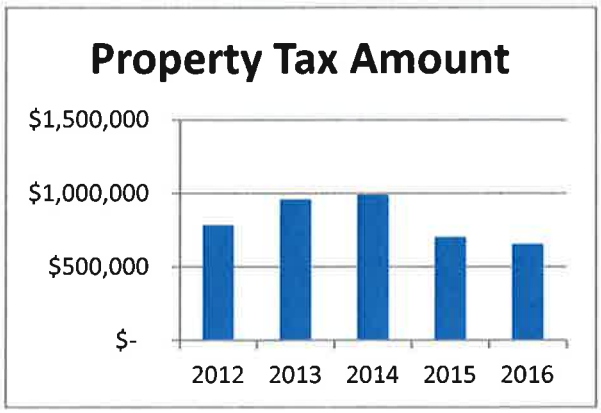
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Charges	2,200	2,200	2,200	2,200	-	0.00%
Misc. Revenues	2,051	1,550	1,550	1,550	-	0.00%
Total Revenues	4,251	3,750	3,750	3,750	-	0.00%
Expenditures						
Personnel Expenses	399,633	388,562	388,562	388,769	207	0.05%
Purchased Services	14,176	59,832	59,832	16,979	(42,853)	-71.62%
Operating Costs	219,670	230,350	219,358	227,500	8,142	3.71%
Interdept. Charges	23,389	28,679	28,679	10,613	(18,066)	-62.99%
Other Expenses	9,875	10,097	10,097	14,277	4,180	-
Capital Items	122,043	329,000	494,000	109,000	(385,000)	-77.94%
Total Expenditures	788,786	1,046,520	1,200,528	767,138	(433,390)	-36.10%
Property Taxes	827,782	702,778	702,778	654,388	(48,390)	-6.89%
Addition to (Use of) Fund Balance	43,247	(339,992)	(494,000)	(109,000)		

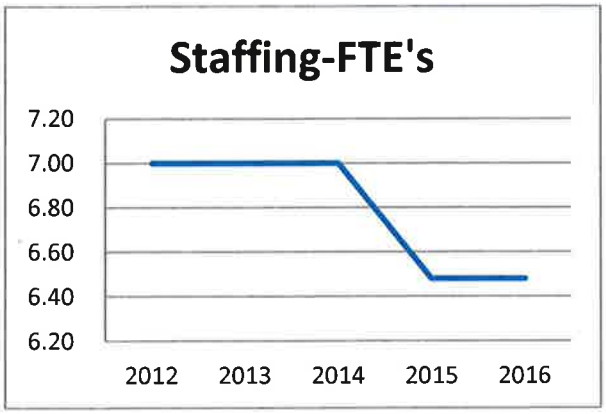
Summary Highlights:

The 2016 budget provides $654,388 in tax levy, which is a $43,390 decrease in tax levy from the 2015 amended budget. The primary reason for this decrease was a reduction in capital items.

Summary of Capital Items:

$ 25,000	Reroof Section A of Courthouse
$ 25,000	Electric Service Upgrade-North End of Courthouse
$ 30,000	County Board Meeting Room Upgrade
$ 29,000	Upgrade WIFI Courthouse (MIS) Portion of Project
$ 109,000	Total Capital Items


Property Tax Amount
$1,500,000
$1,000,000
$500,000
$-
2012
2013
2014
2015
2016


Staffing-FTE's
7.20
7.00
6.80
6.60
6.40
6.20
2012
2013
2014
2015
2016

CENTRAL SERVICES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
1901-CENTRAL SERVICES								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	351,389	702,778	702,778	654,388	654,388
474009		HOUSEKEEPING SERVICES	2,200	1,100	2,200	2,200	2,200	2,200
483002		MISC SALE/MATERIAL & SUPPLY	1,149	291	400	400	400	400
486001		VENDING COMMISSION	902	460	1,150	1,150	1,150	1,150
REVENUES TOTAL			**4,251**	**353,240**	**706,528**	**706,528**	**658,138**	**658,138**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	62,621	32,829	78,135	78,135	80,763	80,763
511210		WAGES-REGULAR	173,243	86,667	189,502	189,502	187,382	187,382
511220		WAGES-OVERTIME	4,964	2,816	2,567	2,567	2,631	2,631
511230		WAGES-REGULAR OVERTIME	279	109	-	-	-	-
511290		WAGES-OTHER WAGES	4,250	2,035	5,160	5,160	5,160	5,160
511310		WAGES-SICK LEAVE	5,629	1,366	-	-	-	-
511320		WAGES-VACATION PAY	17,631	6,638	-	-	-	-
511330		WAGES-LONGEVITY PAY	1,040	-	1,013	1,013	911	911
511340		WAGES-HOLIDAY PAY	10,025	3,734	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	2,873	722	-	-	-	-
		SALARIES TOTAL	282,555	136,916	276,377	276,377	276,847	276,847
512141		SOCIAL SECURITY	21,339	10,290	20,858	20,858	20,896	20,896
512142		RETIREMENT (EMPLOYER)	19,228	8,936	17,993	17,993	17,474	17,474
512144		HEALTH INSURANCE	70,972	33,073	66,697	66,697	66,758	66,758
512145		LIFE INSURANCE	107	51	109	109	106	106
512150		FSA CONTRIBUTION	-	1,000	1,000	1,000	1,250	1,250
512173		DENTAL INSURANCE	5,431	2,624	5,328	5,328	5,238	5,238
		FRINGE TOTAL	117,077	55,974	111,985	111,985	111,722	111,722
		TOTAL SALARIES AND FRINGES	399,632	192,890	388,362	388,362	388,569	388,569
512390		SAFETY EQUIPMENT	-	-	200	200	200	200
521219		OTHER PROFESSIONAL SERV	-	-	40,000	40,000	-	-
521296		COMPUTER SUPPORT	375	-	750	750	400	400
529170		GROUNDS KEEPING CHARGES	13,055	5,003	14,082	14,082	11,579	11,579
529299		PURCHASE CARE & SERVICES	746	1,670	5,000	5,000	5,000	5,000
531008		HAZARD RECYCLE CHARGES	-	-	-	500	500	500
531298		UNITED PARCEL SERVICE UPS	1,062	581	1,150	1,150	1,150	1,150
531303		COMPUTER EQUIPMT & SOFTWARE	494	1,241	1,000	1,000	9,150	9,150
531311		POSTAGE & BOX RENT	-	-	-	8	-	-
531312		OFFICE SUPPLIES	139	3	300	300	300	300
531314		SMALL ITEMS OF EQUIPMENT	479	436	1,000	1,000	1,000	1,000
531326		ADVERTISING	85	-	-	-	-	-
531351		GAS/DIESEL	729	194	1,500	1,500	1,500	1,500
532332		MILEAGE	39	9	-	-	-	-
533221		WATER	3,727	1,852	4,000	4,000	4,000	4,000
533222		ELECTRIC	95,257	46,123	95,000	95,000	95,000	95,000
533223		SEWER	4,373	2,202	4,500	4,500	4,500	4,500
533224		NATURAL GAS	18,664	7,078	14,000	14,000	14,000	14,000
533225		TELEPHONE & FAX	813	549	1,100	1,100	1,100	1,100
533235		STORM WATER UTILITY	1,663	955	1,640	1,640	1,640	1,640
535239		STREET REPAIR & MAINT	161	57	1,500	1,500	1,500	1,500
535246		BUILDING SERVICE & MAINT	40,649	27,589	43,000	43,000	43,000	43,000
535247		BLDG REPAIR & MAINT	3,712	7,399	10,000	2,500	2,500	2,500
535297		REFUSE COLLECTION	2,060	1,177	1,860	1,860	1,860	1,860
535344		HOUSEHOLD & JANITORIAL SUPP	11,292	5,177	11,500	11,500	11,500	11,500
535349		OTHER SUPPLIES	5,442	3,103	8,500	8,500	8,500	8,500
535353		MACHINERY & EQUIP PARTS	18,407	4,343	9,500	9,500	9,500	9,500
535354		PAINT	1,622	348	1,500	2,500	2,500	2,500
535355		PLUMBING & ELECTRICAL	4,684	10,822	12,000	6,000	6,000	6,000
535452		GREEN INITIATIVES	2,318	(432)	4,000	5,000	5,000	5,000
536531		LAND RENT & LEASE	1,800	1,800	1,800	1,800	1,800	1,800
571004		IP TELEPHONY ALLOCATION	389	274	548	548	595	595
571007		MIS DIRECT CHARGES	1,049	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	17,289	11,355	22,710	22,710	4,813	4,813
571010		MIS SYSTEMS GRP ALLOC(ISIS)	4,663	2,711	5,421	5,421	5,205	5,205
591519		OTHER INSURANCE	9,875	5,589	10,097	10,097	14,277	14,277
		OPERATING EXPENDITURES	267,112	149,208	329,158	318,166	269,569	269,569
594809		CAP BLDG	-	-	23,000	23,000	-	-
594810		CAP EQUIPMENT	28,481	-	-	135,000	29,000	29,000

CENTRAL SERVICES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
594819		CAP OTHER EQUIPMENT	21,136	105	15,000	15,000	-	-
594821		CAP IMPRV LAND	-	-	65,000	95,000	-	-
594822		CAP IMPRV BLDG	72,425	-	216,000	216,000	80,000	80,000
594829		CAP IMPRV OTHER	-	-	10,000	10,000	-	-
		CAPITAL OUTLAY EXPENDITURES	122,042	105	329,000	494,000	109,000	109,000
		EXPENDITURES TOTAL	**788,786**	**342,203**	**1,046,520**	**1,200,528**	**767,138**	**767,138**
		REVENUES	**4,251**	**353,240**	**706,528**	**706,528**	**658,138**	**658,138**
		EXPENDITURES	**788,786**	**342,203**	**1,046,520**	**1,200,528**	**767,138**	**767,138**
TOTAL BUSINESS UNIT-1901-CENTRAL SERVICES			**784,535**	**(11,037)**	**339,992**	**494,000**	**109,000**	**109,000**
		REVENUES	**4,251**	**353,240**	**706,528**	**706,528**	**658,138**	**658,138**
		EXPENDITURES	**788,786**	**342,203**	**1,046,520**	**1,200,528**	**767,138**	**767,138**
TOTAL CENTRAL SERVICES DEPARTMENT			**784,535**	**(11,037)**	**339,992**	**494,000**	**109,000**	**109,000**

Child Support

This department functions under the direction of the Director of Child Support, who is appointed by the County Administrator. Policy guidance is provided by the Finance Committee.

MISSION

The general purpose and mission of the Child Support Enforcement Program is derived from Title IV-D of the Social Security Act by striving to enhance the well-being of children by assuring that assistance in obtaining support including financial and medical is available to children through locating parents, establishing paternity, establishing support obligations and monitoring and enforcing those obligations.

The Jefferson County child Support Agency achieves the purpose of Title IV-D of the Social Security Act, the interests of Jefferson County and the interest of the State of Wisconsin by striving to do the following:

- Provides services in a fair, consistent and non-discriminatory manner.
- Builds relationships and partnerships with the courts, the community, and ancillary service agencies to promote the purpose of our program.
- Dedicates a team effort that improves the health and well-being of the children who trust us to advocate with creativity and passion on their behalf.

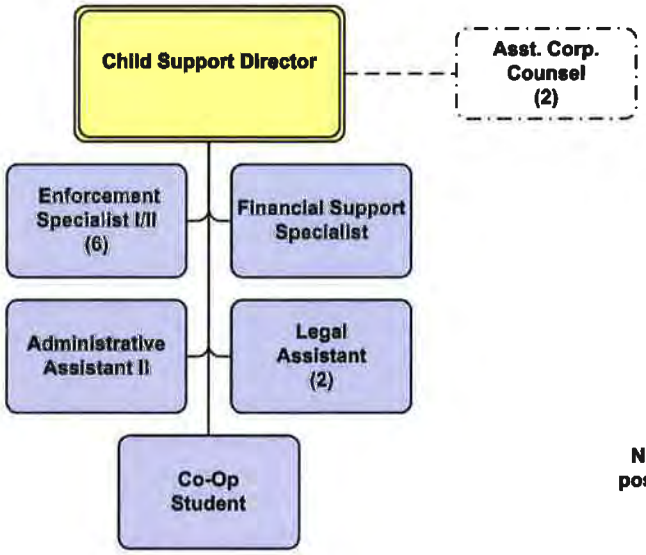
PROGRAM DESCRIPTION

This program is a cooperative county, state and federal effort designed to ensure that all children are supported by both parents. The goals of this program include:

- Identifies every child's father (establishing paternity)
- Locates absent parents
- Establishes and enforces child/family support orders
- Establishes and enforces medical support orders

Child Support

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET
Current Support Collection Federal Goal 80% Amount collected for current support in IVD cases divided by the amount owed for current support in IVD case	81.71%	80%	80%	80%
Paternity Establishment Federal Goal 80% Number of children in the caseload in the FFY as of the end of the FFY who were born out of wedlock with paternity established or acknowledged divided by the number of children in the caseload as of the end of the preceding FFY who were born out of wed-lock	107.81%	104%	100%	100%
Arrears Collection Federal Goal 80% Number of IVD cases paying towards arrears divided by the number of IVD cases with arrears due.	75.35%	80%	80%	80%
Order establishment Federal Goal 80% Number of IVD cases with support orders divided by the number of IVD cases as of the last day of the FFY	93.55%	90%	90%	90%



Note: The Assistant Corporation Counsel positions are budgeted in Child Support but report to Corporation Counsel.

Child Support

Financial Summary

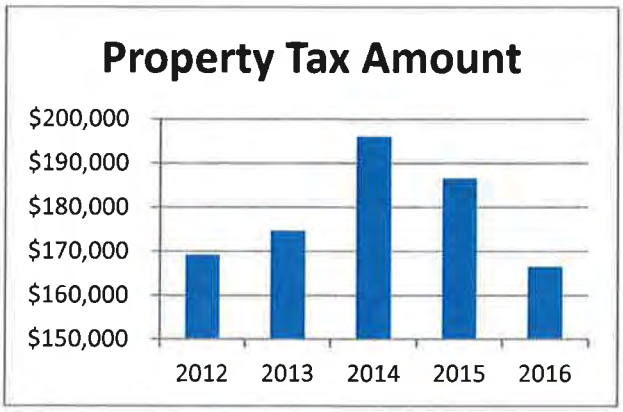
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	1,092,897	1,030,103	1,052,495	1,010,215	(42,280)	-4.02%
Fines, Forfeitures & Penalties	5,488	200	400	400	-	0.00%
Public Charges	6,965	10,061	11,801	8,051	(3,750)	-31.78%
Total Revenues	1,105,350	1,040,364	1,064,696	1,018,666	(46,030)	-4.32%
Expenditures						
Personnel Expenses	976,943	1,029,377	1,032,283	981,941	(50,342)	-4.88%
Purchased Services	81,341	76,218	86,728	77,490	(9,238)	-10.65%
Operating Costs	70,683	71,710	70,556	79,610	9,054	12.83%
Interdept. Charges	40,932	58,124	58,124	42,310	(15,814)	-27.21%
Other Expenses	3,643	3,556	3,556	3,834	278	7.82%
Capital Items	9,475	-	-	-	-	-
Total Expenditures	1,183,017	1,238,985	1,251,247	1,185,185	(66,062)	-5.28%
Property Taxes	196,079	186,551	186,551	166,519	(20,032)	-10.74%
Addition to (Use of) Fund Balance	118,412	(12,070)	-	-		

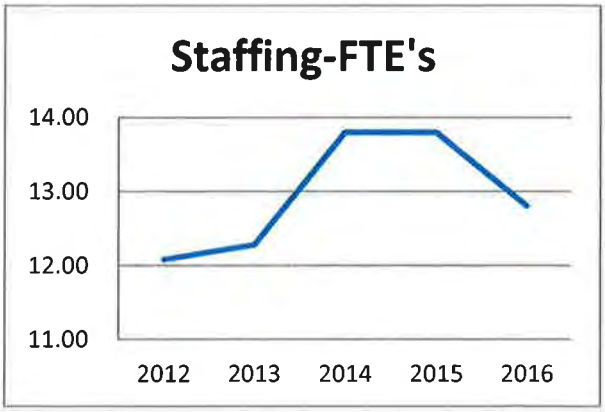
Summary Highlights:

The 2016 budget provides $166,519 in tax levy, which is a $20,032 decrease in levy from the 2015 adopted budget. In 2016 there was a reduction in staffing.

Summary of Capital Items:

None





CHILD SUPPORT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
2301-CHILD SUPPORT 4D								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	93,276	186,551	186,551	166,519	166,519
421001		STATE AID	108,818	55,550	111,099	109,560	104,800	104,800
421010		M S L INCENTIVES	24,798	9,939	19,700	19,700	17,700	17,700
421012		STATE AID CS + ALL OTHERS	832,176	208,550	784,906	799,442	775,715	775,715
421012	66	ST AID WAGES ALLOCATE	(71,967)	(9,518)	(90,000)	(74,668)	(90,000)	(90,000)
421013	66	OTHER DEPT WAGE RETENTION	23,989	3,085	30,000	24,640	30,000	30,000
421050		CS PERFORMANCE BASED INC	162,895	-	167,076	165,321	165,000	165,000
421096		STATE AID MEDICAL SUPPORT	12,188	-	7,322	8,500	7,000	7,000
442004		EXTRADITION REIMBURSEMENT	5,488	91	200	400	400	400
451011		CS PROG FEE REDUCE 66%	(14,471)	(3,117)	(10,692)	(13,134)	(10,824)	(10,824)
451013		NIVD ACTIVITIES REDUCTION	3,703	290	3,178	3,860	1,300	1,300
451014		CS PROGRAM FEES	16,438	9,157	16,000	19,500	16,000	16,000
455003		NON-IVD SERVICE FEES	1,295	730	1,575	1,575	1,575	1,575
455021		GENETIC TEST FEE	-	108	-	-	-	-
REVENUES TOTAL			**1,105,350**	**368,141**	**1,226,915**	**1,251,247**	**1,185,185**	**1,185,185**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	182,753	90,553	217,245	217,245	221,835	221,835
511210		WAGES-REGULAR	374,537	202,531	471,069	471,069	439,764	439,764
511220		WAGES-OVERTIME	5,643	1,052	4,500	5,656	5,865	5,865
511230		WAGES-REGULAR OVERTIME	59	-	-	-	-	-
511240		WAGES-TEMPORARY	12,410	2,275	7,000	8,750	6,344	6,344
511310		WAGES-SICK LEAVE	19,685	13,262	-	-	-	-
511320		WAGES-VACATION PAY	43,230	17,729	-	-	-	-
511330		WAGES-LONGEVITY PAY	2,385	-	2,486	2,486	2,279	2,279
511340		WAGES-HOLIDAY PAY	26,076	9,297	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	5,020	2,770	-	-	-	-
511380		WAGES-BEREAVEMENT	816	545	-	-	-	-
		SALARIES TOTAL	672,614	340,014	702,300	705,206	676,087	676,087
512141		SOCIAL SECURITY	49,770	24,830	52,503	52,503	49,766	49,766
512142		RETIREMENT (EMPLOYER)	46,061	22,754	46,843	46,843	43,512	43,512
512144		HEALTH INSURANCE	196,559	99,954	210,556	210,556	196,796	196,796
512145		LIFE INSURANCE	323	169	348	348	283	283
512146		WORKERS COMPENSATION	(1,900)	-	-	-	-	-
512148		UNEMPLOYMENT COMPENSATION	1,520	-	-	-	-	-
512150		FSA CONTRIBUTION	-	3,075	3,075	3,075	2,825	2,825
512173		DENTAL INSURANCE	11,999	6,545	13,752	13,752	12,672	12,672
		FRINGE TOTAL	304,332	157,327	327,077	327,077	305,854	305,854
		TOTAL SALARIES AND FRINGES	976,946	497,341	1,029,377	1,032,283	981,941	981,941
521255		PAPER SERVICE	10,993	1,979	5,500	13,000	7,000	7,000
521256		GENETIC TESTS	5,360	1,606	4,400	7,800	4,400	4,400
521296		COMPUTER SUPPORT	2,269	910	2,338	2,338	800	800
529160		INTERPRETER FEE	2,239	1,483	3,500	1,900	3,600	3,600
529299		PURCHASE CARE & SERVICES	60,480	30,240	60,480	61,690	61,690	61,690
531003		NOTARY PUBLIC RELATED	230	100	100	100	100	100
531246		FPLS FEES	2,632	686	2,744	2,685	2,854	2,854
531298		UNITED PARCEL SERVICE UPS	66	-	-	25	-	-
531301		OFFICE EQUIPMENT	1,110	-	403	403	900	900
531303		COMPUTER EQUIPMT & SOFTWARE	3,116	597	3,116	597	5,540	5,540
531311		POSTAGE & BOX RENT	16,032	8,864	17,730	16,500	18,200	18,200
531311	048	POSTAGE - NIVD	1,755	1,119	2,240	1,350	2,300	2,300
531312		OFFICE SUPPLIES	13,006	6,294	14,000	14,000	16,000	16,000
531313		PRINTING & DUPLICATING	3,338	337	3,300	2,345	3,600	3,600
531314		SMALL ITEMS OF EQUIPMENT	1,887	252	1,700	1,700	1,500	1,500
531321		PUBLICATION OF LEGAL NOTICE	810	686	1,375	1,000	1,400	1,400
531323		SUBSCRIPTIONS-TAX & LAW	3,209	1,864	3,196	3,064	3,196	3,196
531324		MEMBERSHIP DUES	1,870	1,804	1,800	2,130	1,955	1,955
531326		ADVERTISING	142	-	-	-	-	-
531348		EDUCATIONAL SUPPLIES	1,297	271	1,300	1,300	1,300	1,300
531351		GAS/DIESEL	85	-	-	-	40	40
532325		REGISTRATION	1,737	334	1,835	2,935	2,885	2,885
532332		MILEAGE	1,998	662	1,500	1,641	1,500	1,500
532334		COMMERCIAL TRAVEL	2,662	209	209	400	800	800
532335		MEALS	1,066	189	1,000	1,235	1,124	1,124
532336		LODGING	3,581	1,091	2,814	2,706	2,918	2,918
532339		OTHER TRAVEL & TOLLS	316	62	200	280	250	250

CHILD SUPPORT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
532340		CONTRACTED EXTRADITIONS	6,871	-	8,000	10,000	8,000	8,000
533225		TELEPHONE & FAX	1,065	375	800	1,800	900	900
535242		MAINTAIN MACHINERY & EQUIP	799	742	2,348	2,360	2,348	2,348
571004		IP TELEPHONY ALLOCATION	2,205	1,552	3,104	3,104	3,374	3,374
571005		DUPLICATING ALLOCATION	14	147	295	295	493	493
571007		MIS DIRECT CHARGES	1,049	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	29,118	21,801	43,602	43,602	26,952	26,952
571010		MIS SYSTEMS GRP ALLOC(ISIS)	8,546	5,562	11,123	11,123	11,491	11,491
591519		OTHER INSURANCE	3,643	1,832	3,556	3,556	3,834	3,834
		OPERATING EXPENDITURES	196,596	93,650	209,608	218,964	203,244	203,244
594813		CAP OFC EQUIP	9,475	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	9,475	-	-	-	-	-
		EXPENDITURES TOTAL	**1,183,017**	**590,991**	**1,238,985**	**1,251,247**	**1,185,185**	**1,185,185**
		REVENUES	**1,105,350**	**368,141**	**1,226,915**	**1,251,247**	**1,185,185**	**1,185,185**
		EXPENDITURES	**1,183,017**	**590,991**	**1,238,985**	**1,251,247**	**1,185,185**	**1,185,185**
TOTAL BUSINESS UNIT-2301-CHILD SUPPORT 4D			**77,667**	**222,850**	**12,070**	-	-	-
		REVENUES	**1,105,350**	**368,141**	**1,226,915**	**1,251,247**	**1,185,185**	**1,185,185**
		EXPENDITURES	**1,183,017**	**590,991**	**1,238,985**	**1,251,247**	**1,185,185**	**1,185,185**
TOTAL CHILD SUPPORT DEPARTMENT			**77,667**	**222,850**	**12,070**	-	-	-

Clerk of Courts

This department functions under the direction of the Clerk of Circuit Courts, who is an elected official. Policy guidance is provided by the Administration and Rules Committee.

MISSION

The mission is to coordinate and manage the general legal proceedings and business operations of the Jefferson County Circuit Courts. The Circuit Courts have responsibility for all state, county and some municipal actions as provided under criminal, traffic, family, civil, juvenile and probate law under Wis. Stats. 59.40.

Our goal is to provide superior justice related services to all court participants and the general public.

PROGRAM DESCRIPTION

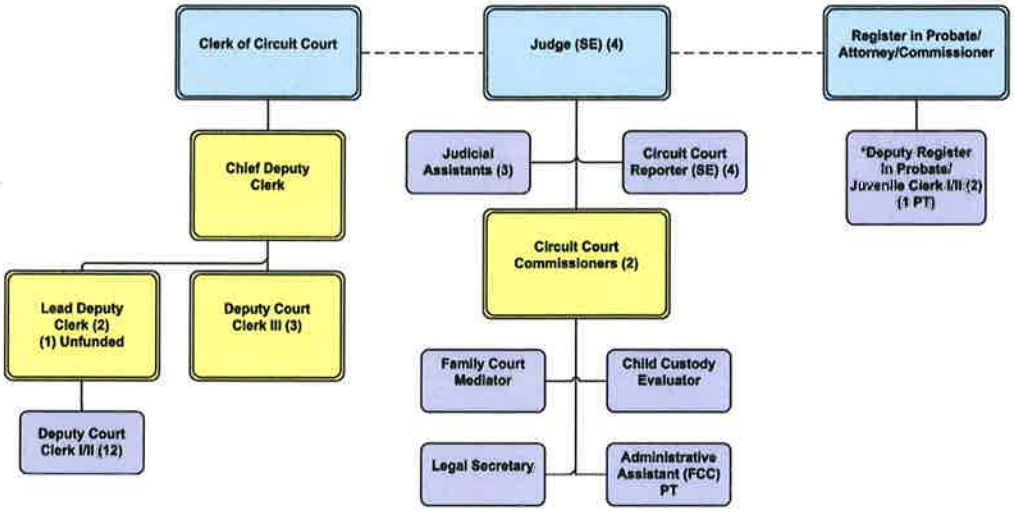
- **Clerk of Courts**
  - Maintains the budget for the circuit courts
  - Maintains records of all documents filed with the courts
  - Maintains a Judgment and Lien Docket
  - Collects various fees, fines and forfeitures ordered by the court or specified by statute
  - Establishes and promotes procedures for reasonable access to court records
  - Maintains confidentiality of records
  - Coordinates the administration of juries
- **Family Court Commissioner**
  - Provides Family Court Services
  - Presides at temporary orders hearings and other pre-trial proceedings in divorce, paternity and other actions and makes temporary orders on such matters as child custody and support, spousal support, use of the marital residence and other property, payment of debts. Covers intake criminal court, preliminary hearings and small claims and performs law clerk duties
  - Makes orders to narrow disputes and encourage early resolution; Reviews and acts on domestic abuse and harassment temporary restraining orders; makes procedure orders
  - Performs initial hearings for the Child Support Agency
- **Register in Probate/Juvenile**
  - Authorizes all probate matters, guardianships, protective placements, mental, alcohol and drug civil commitments and adoptions and termination of parental rights.
  - Manages records for all juvenile delinquency and Child(ren) in need of protection/services case files.
  - Responds to inquiries from attorneys and the general public

- Reviews documents submitted for filing; collect fees
- Enters data into the CCAP case management system
- Monitor accounts for compliance with deadlines and legal requirements
- Conducts hearings in probate proceedings for admissions of wills to probate, contested matters such as objections to claims and takes minutes in Probate court

- **Law Library**
  - Provides law books, subscriptions and computer applications for periodical reports of courts and research materials for use by Circuit Judges, attorneys, court personnel and the general public.

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET
Processing incoming documents/filings in a timely fashion so that the Judges are able to meet their statistical objectives of being in the #1 or #2 slot in the state for case processing.	n/a	n/a	100%	100%
Moving to complete paperless files (approx. 20 file classifications)(Note – we went completely paperless in 2015 for NEW filings and back scan all existing files that come up for hearing, so 95% of the time the judge only uses an electronic file)	n/a	n/a	50%	100%
Scan for archival/purge paper file (approx. 20 file classifications) The supreme court rules just recently changed that allows us to purge paper documents 2 days after scanning – so no measure could be in place for 2013.	n/a	n/a	25%	25%
Implement e-filing (CCAP determines roll-out schedule) Note: only FA/PA/CV/SC case types are available for e-filing at this time	n/a	n/a	25%	25%

Clerk of Courts



*Register in Probate, Juvenile Clerk & Court Commissioners are Judicial Appointments.
All staff are "Cross Deputized as Deputy Clerks, Deputy Registers & Deputy Juvenile Clerks

Clerk of Courts

Financial Summary

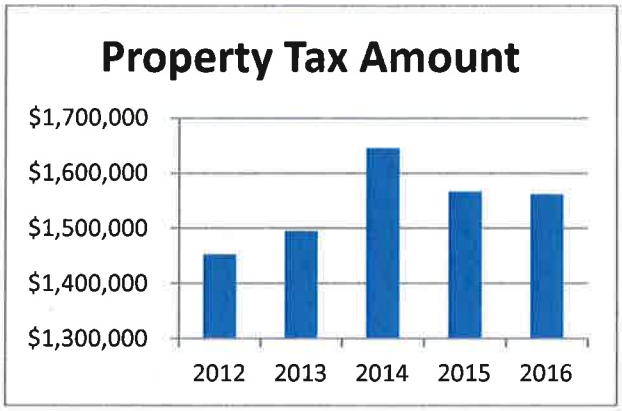
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	388,499	427,526	422,164	441,113	18,949	4.49%
Licenses & Permits	120	260	80	120	40	50.00%
Fines, Forfeitures & Penalties	28,032	29,200	29,800	29,000	(800)	-2.68%
Public Charges	493,655	522,975	533,300	521,450	(11,850)	-2.22%
Intergovernmental Charges	1,183	1,000	700	700	-	0.00%
Misc. Revenues	44,559	65,000	81,000	65,000	(16,000)	-19.75%
Total Revenues	956,048	1,045,961	1,067,044	1,057,383	(9,661)	-0.91%
Expenditures						
Personnel Expenses	1,820,753	1,766,568	1,923,614	1,940,207	16,593	0.86%
Purchased Services	619,490	516,675	492,185	460,973	(31,212)	-6.34%
Operating Costs	139,118	153,764	149,758	151,697	1,939	1.29%
Interdept. Charges	46,580	59,227	59,047	56,736	(2,311)	-3.91%
Other Expenses	8,916	9,057	9,232	9,683	451	4.89%
Capital Items	106,047	-	-	29,000	29,000	-
Total Expenditures	2,740,904	2,505,291	2,633,836	2,648,296	14,460	0.55%
Property Taxes	1,654,660	1,566,792	1,566,792	1,561,913	(4,879)	-0.31%
Addition to (Use of) Fund Balance	(130,196)	107,462	-	(29,000)		

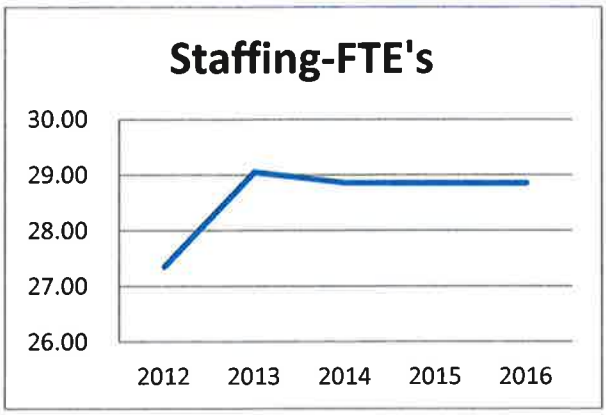
Summary Highlights:

The 2016 budget provides $1,561,913 in tax levy, which is a $4,879 decrease in levy from the 2015 amended budget.

Summary of Capital Items:

$ 29,000 Upgrade WIFI Court (MIS) Portion of Project


Property Tax Amount
$1,700,000
$1,600,000
$1,500,000
$1,400,000
$1,300,000
2012
2013
2014
2015
2016


Staffing-FTE's
30.00
29.00
28.00
27.00
26.00
2012
2013
2014
2015
2016

CLERK OF COURTS-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
2401-CLERK OF COURTS								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	373,053	746,106	746,106	732,897	732,897
421001		STATE AID	265,222	147,774	295,393	295,548	295,548	295,548
421012	66	ST AID WAGES ALLOCATE	20,646	-	23,684	23,684	36,960	36,960
421072		STATE AID INTERPRETER	20,412	5,482	20,000	20,000	20,000	20,000
431004		OCCUPATIONAL	120	180	260	80	120	120
441005		OVERWEIGHT FINE 10% CO SHARE	344	-	300	300	300	300
441013		IGNITION INTERLOCK SURCHARGE	10,689	3,701	10,000	10,000	10,000	10,000
441014		RESTITUTION ADMIN SURCHARGE	21	62	150	2,000	200	200
441020		OTHER FINES/DUE CO	4,505	2,763	6,250	6,000	6,000	6,000
442010		RESTITUTION	8,151	3,129	6,500	5,500	6,500	6,500
442015		RESTITUTION SURCHARGE	4,322	2,900	6,000	6,000	6,000	6,000
451014		CS PROGRAM FEES	3,070	1,210	2,500	2,500	2,500	2,500
451403		CIRCUIT COURT COURT COSTS	57,080	20,798	54,000	54,000	54,000	54,000
451405		MISC COURT FEES	101,731	44,255	110,000	120,000	110,000	110,000
451410		INTERPRETER REIMBURSE FEE	50	-	-	-	-	-
451411		JUVENILE PUB DEFENDER REIM	3,526	1,307	3,500	4,000	3,500	3,500
451418		WITNESS REIMBURSEMENT FEES	306	19	200	200	200	200
451419		MUNICIPAL COURT	1,600	620	1,400	1,400	1,500	1,500
451423		BONDS FORFEITED	12,400	4,400	12,500	15,000	12,500	12,500
451425		PSYCH FEES REIMBURSEMENT	1,879	624	1,650	2,500	1,800	1,800
474026		DEPT MISC CHARGES	(19)	-	-	-	-	-
474200		COPYING & PRINTING INTERDEPA	1,113	527	1,000	700	700	700
481001		INTEREST & DIVIDENDS	44,559	31,681	65,000	81,000	65,000	65,000
REVENUES TOTAL			**561,727**	**644,485**	**1,366,393**	**1,396,518**	**1,366,225**	**1,366,225**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	63,147	36,801	40,795	74,173	74,173	74,173
511210		WAGES-REGULAR	534,993	276,581	600,000	662,657	653,119	653,119
511220		WAGES-OVERTIME	9,662	24,588	35,000	2,211	2,237	2,237
511240		WAGES-TEMPORARY	1,143	7,985	6,521	-	-	-
511310		WAGES-SICK LEAVE	10,137	3,772	-	-	-	-
511320		WAGES-VACATION PAY	35,315	9,877	-	-	-	-
511330		WAGES-LONGEVITY PAY	1,896	-	1,930	1,930	2,005	2,005
511340		WAGES-HOLIDAY PAY	22,482	7,666	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	23,627	2,993	-	-	-	-
511380		WAGES-BEREAVEMENT	538	894	-	-	-	-
		SALARIES TOTAL	702,940	371,157	684,246	740,971	731,534	731,534
512141		SOCIAL SECURITY	53,194	26,912	52,345	55,621	54,564	54,564
512142		RETIREMENT (EMPLOYER)	47,762	24,662	45,650	49,431	48,281	48,281
512144		HEALTH INSURANCE	252,302	117,450	230,000	258,012	250,029	250,029
512145		LIFE INSURANCE	230	118	200	244	264	264
512146		WORKERS COMPENSATION	3,091	(1,560)	-	-	-	-
512148		UNEMPLOYMENT COMPENSATION	372	-	-	-	-	-
512150		FSA CONTRIBUTION	-	3,500	3,500	3,750	3,625	3,625
512173		DENTAL INSURANCE	14,710	7,961	17,136	17,136	17,136	17,136
		FRINGE TOTAL	371,661	179,043	348,831	384,194	373,899	373,899
		TOTAL SALARIES AND FRINGES	1,074,601	550,200	1,033,077	1,125,165	1,105,433	1,105,433
521219		OTHER PROFESSIONAL SERV	58,095	19,435	60,000	68,000	60,000	60,000
521251		TRANSCRIPTS	6,656	3,513	6,500	6,500	6,500	6,500
521255		PAPER SERVICE	1,162	-	300	300	300	300
529159		WITNESS FEE	1,494	348	2,000	4,000	3,000	3,000
529160		INTERPRETER FEE	35,397	18,672	35,000	35,000	35,000	35,000
529182		JURY-MEALS	1,842	153	1,500	3,500	2,500	2,500
529183		JURY-MILEAGE	7,656	3,903	7,500	10,000	8,500	8,500
529184		JURY-MISC	146	128	150	100	150	150
529186		JURY-PER DIEM	20,962	10,240	20,000	23,000	23,000	23,000
529188		JURY-SODA	140	135	300	300	300	300
529190		JURY-WATER COOLER	664	318	650	650	650	650
531001		CREDIT CARD FEES	39	30	65	50	50	50
531243		FURNITURE & FURNISHINGS	-	-	5,000	5,000	2,500	2,500
531298		UNITED PARCEL SERVICE UPS	247	257	500	500	500	500
531301		OFFICE EQUIPMENT	210	596	1,600	-	1,500	1,500
531303		COMPUTER EQUIPMT & SOFTWARE	1,990	2,129	3,500	-	1,950	1,950
531311		POSTAGE & BOX RENT	29,217	14,160	25,000	28,000	25,000	25,000
531311	050	POSTAGE - JURORS	1,575	1,683	3,000	-	3,000	3,000
531312		OFFICE SUPPLIES	16,489	8,554	16,000	16,500	16,000	16,000

CLERK OF COURTS-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
531313		PRINTING & DUPLICATING	2,774	3,334	4,000	4,000	4,000	4,000
531314		SMALL ITEMS OF EQUIPMENT	-	-	500	500	500	500
531321		PUBLICATION OF LEGAL NOTICE	-	-	100	100	100	100
531323		SUBSCRIPTIONS-TAX & LAW	2,239	849	2,200	2,200	2,200	2,200
531324		MEMBERSHIP DUES	290	300	300	300	300	300
531326		ADVERTISING	2,119	679	2,000	2,000	2,000	2,000
531348		EDUCATIONAL SUPPLIES	112	67	300	300	300	300
532325		REGISTRATION	600	1,240	1,325	790	940	940
532332		MILEAGE	775	567	870	870	1,144	1,144
532334		COMMERCIAL TRAVEL	387	473	473	1,000	500	500
532335		MEALS	183	254	770	770	783	783
532336		LODGING	1,366	1,434	2,465	2,465	1,584	1,584
532339		OTHER TRAVEL & TOLLS	12	145	-	310	100	100
533225		TELEPHONE & FAX	4,669	1,831	4,500	6,000	4,500	4,500
533236		WIRELESS INTERNET	415	145	400	400	400	400
535242		MAINTAIN MACHINERY & EQUIP	3,465	2,478	4,500	4,000	4,500	4,500
536533		EQUIPMENT RENT & LEASE	6,241	2,835	6,000	5,500	6,000	6,000
571004		IP TELEPHONY ALLOCATION	3,502	2,374	4,748	4,748	5,358	5,358
571005		DUPLICATING ALLOCATION	526	1,125	2,249	2,249	1,141	1,141
571009		MIS PC GROUP ALLOCATION	12,739	5,904	11,809	11,809	13,476	13,476
571010		MIS SYSTEMS GRP ALLOC(ISIS)	12,689	7,299	14,599	14,599	15,166	15,166
591519		OTHER INSURANCE	3,878	1,957	3,786	3,786	4,143	4,143
591521		OFFICIAL BONDS	957	-	957	957	957	957
593256		BANK CHARGES	1	-	300	300	300	300
		OPERATING EXPENDITURES	243,920	119,544	257,716	271,353	260,792	260,792
594810		CAP EQUIPMENT	-	-	-	-	29,000	29,000
		CAPITAL OUTLAY EXPENDITURES	-	-	-	-	29,000	29,000
		EXPENDITURES TOTAL	**1,318,521**	**669,744**	**1,290,793**	**1,396,518**	**1,395,225**	**1,395,225**
		REVENUES	**561,727**	**644,485**	**1,366,393**	**1,396,518**	**1,366,225**	**1,366,225**
		EXPENDITURES	**1,318,521**	**669,744**	**1,290,793**	**1,396,518**	**1,395,225**	**1,395,225**
TOTAL BUSINESS UNIT-2401-CLERK OF COURTS			**756,794**	**25,259**	**(75,600)**	**-**	**29,000**	**29,000**
2402-JUDICIAL SUPPORT								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	154,781	309,561	309,561	298,947	298,947
451046		ALCOHOL BRACELET REIMBURSE	-	-	-	500	250	250
REVENUES TOTAL			**-**	**154,781**	**309,561**	**310,061**	**299,197**	**299,197**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	34,085	19,110	39,000	42,696	38,771	38,771
511210		WAGES-REGULAR	102,944	54,751	126,075	126,075	130,405	130,405
511220		WAGES-OVERTIME	30	-	-	-	-	-
511310		WAGES-SICK LEAVE	7,427	2,332	-	-	-	-
511320		WAGES-VACATION PAY	8,563	3,962	-	-	-	-
511330		WAGES-LONGEVITY PAY	485	-	530	530	565	565
511340		WAGES-HOLIDAY PAY	6,765	2,413	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	1,929	567	-	-	-	-
511380		WAGES-BEREAVEMENT	156	-	-	-	-	-
		SALARIES TOTAL	162,384	83,135	165,605	169,301	169,741	169,741
512141		SOCIAL SECURITY	12,251	6,200	12,669	12,692	12,776	12,776
512142		RETIREMENT (EMPLOYER)	11,378	5,653	10,930	11,512	11,203	11,203
512144		HEALTH INSURANCE	63,985	25,194	50,300	61,395	52,067	52,067
512145		LIFE INSURANCE	46	26	48	48	60	60
512150		FSA CONTRIBUTION	-	750	750	875	750	750
512173		DENTAL INSURANCE	3,503	1,615	3,140	3,780	3,204	3,204
		FRINGE TOTAL	91,163	39,438	77,837	90,302	80,060	80,060
		TOTAL SALARIES AND FRINGES	253,547	122,573	243,442	259,603	249,801	249,801
531006		ALCOHOL BRACELETS PURCHASED	-	-	1,000	2,500	1,000	1,000
531243		FURNITURE & FURNISHINGS	4,556	871	4,500	4,500	4,500	4,500
531303		COMPUTER EQUIPMT & SOFTWARE	1,750	730	1,400	1,400	1,400	1,400
531312		OFFICE SUPPLIES	6,907	4,402	6,000	5,000	6,000	6,000
531313		PRINTING & DUPLICATING	-	-	500	500	500	500
531323		SUBSCRIPTIONS-TAX & LAW	10,479	4,414	10,500	7,500	10,500	10,500

CLERK OF COURTS-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
531348		EDUCATIONAL SUPPLIES	1,339	1,129	2,500	2,500	2,500	2,500
535242		MAINTAIN MACHINERY & EQUIP	11,388	-	12,500	15,000	13,500	13,500
571004		IP TELEPHONY ALLOCATION	3,761	2,648	5,295	5,295	5,755	5,755
571009		MIS PC GROUP ALLOCATION	910	1,362	2,725	2,725	-	-
571010		MIS SYSTEMS GRP ALLOC(ISIS)	2,331	1,355	2,710	2,710	2,816	2,816
591519		OTHER INSURANCE	853	434	828	828	925	925
		OPERATING EXPENDITURES	44,274	17,345	50,458	50,458	49,396	49,396
594813		CAP OFC EQUIP	106,047	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	106,047	-	-	-	-	-
		EXPENDITURES TOTAL	**403,868**	**139,918**	**293,900**	**310,061**	**299,197**	**299,197**
		REVENUES	**-**	**154,781**	**309,561**	**310,061**	**299,197**	**299,197**
		EXPENDITURES	**403,868**	**139,918**	**293,900**	**310,061**	**299,197**	**299,197**
TOTAL BUSINESS UNIT-2402-JUDICIAL SUPPORT			**403,868**	**(14,863)**	**(15,661)**	**-**	**-**	**-**
2410-COURTS REIMBURSEMENTS								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	5,300	10,600	10,600	(28,920)	(28,920)
421001		STATE AID	41,075	-	46,966	42,000	70,520	70,520
451427 12		GAL IND COUNSEL-CH 51,54,55	-	-	-	-	22,500	22,500
451427 13		GAL IND COUNSEL-CH 767	-	-	-	-	180,000	180,000
451427 14		GAL IND COUNSEL-OTHER,CH 813	-	-	-	-	400	400
451427 15		ADVESARY COUNSEL REIMBU	-	-	-	-	8,500	8,500
451427 16		CRIMANAL COUNSEL REIMBURSE	-	-	-	-	42,000	42,000
451427 17		TRAFFIC COUNSEL REIMBURSE	-	-	-	-	12,000	12,000
451427 2		COURTS COUNSEL REIMBURSE	149,746	79,096	180,000	180,000	-	-
451427 3		CRIMINAL COUNSEL REIMBURSE	50,114	20,163	42,000	40,000	-	-
451427 4		TRAFFIC COUNSEL REIMBURSE	8,279	6,711	12,000	11,000	-	-
451427 6		ADVERSARY COUNSEL REIMBURSE	5,341	5,847	8,500	6,500	-	-
451427 7		OTHER COUNSEL REIMBURSE	-	-	400	400	-	-
REVENUES TOTAL			**254,555**	**117,117**	**300,466**	**290,500**	**307,000**	**307,000**
EXPENDITURES								
521212 1		GAL INDIGENT (CHIPS)	60,462	26,137	52,000	45,000	-	-
521212 10		GAL INDIGENT CONTRACT	-	-	-	-	180,000	180,000
521212 11		GAL INDIGENT NON CONTRACT	-	-	-	-	40,000	40,000
521212 12		ADVESORY COUNSEL	-	-	-	-	25,000	25,000
521212 13		CRIMINAL COUNSEL	-	-	-	-	50,000	50,000
521212 14		TRAFFIC COUNSEL	-	-	-	-	12,000	12,000
521212 2		COURTS COUNSEL (FA/PA)	264,698	83,099	195,000	160,000	-	-
521212 3		CRIMINAL COUNSEL (CM/CF)	62,571	23,678	50,000	50,000	-	-
521212 4		TRAFFIC COUNSEL (CT)	14,099	5,395	11,000	10,000	-	-
521212 6		ADVERSARY COUNSEL (CHPS/TR)	29,515	8,974	20,000	18,000	-	-
521212 7		OTHER COUNSEL (MISC)	7,708	721	5,000	7,500	-	-
		OPERATING EXPENDITURES	439,053	148,004	333,000	290,500	307,000	307,000
		EXPENDITURES TOTAL	**439,053**	**148,004**	**333,000**	**290,500**	**307,000**	**307,000**
		REVENUES	**254,555**	**117,117**	**300,466**	**290,500**	**307,000**	**307,000**
		EXPENDITURES	**439,053**	**148,004**	**333,000**	**290,500**	**307,000**	**307,000**
TOTAL BUSINESS UNIT-2410-COURTS REIMBURSEMENT			**184,498**	**30,887**	**32,534**	**-**	**-**	**-**
2421-COMMISSIONER								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	120,003	240,007	240,007	235,223	235,223
421012 66		ST AID WAGES ALLOCATE	20,607	4,407	18,000	20,600	18,085	18,085
REVENUES TOTAL			**20,607**	**124,410**	**258,007**	**260,607**	**253,308**	**253,308**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	119,350	60,380	130,000	136,029	133,029	133,029
511210		WAGES-REGULAR	11,487	14,397	33,440	39,799	33,846	33,846
511220		WAGES-OVERTIME	12	1,079	-	420	-	-

CLERK OF COURTS-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
511310		WAGES-SICK LEAVE	509	139	-	-	-	-
511320		WAGES-VACATION PAY	10,261	4,326	-	-	-	-
511330		WAGES-LONGEVITY PAY	325	-	473	473	355	355
511340		WAGES-HOLIDAY PAY	5,333	1,778	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	4,142	2,247	-	-	-	-
		SALARIES TOTAL	151,419	84,346	163,913	176,721	167,230	167,230
512141		SOCIAL SECURITY	11,879	6,707	12,000	13,408	12,685	12,685
512142		RETIREMENT (EMPLOYER)	10,582	5,735	8,580	12,017	11,037	11,037
512144		HEALTH INSURANCE	28,286	20,529	40,000	42,214	44,183	44,183
512145		LIFE INSURANCE	125	63	123	123	134	134
512150		FSA CONTRIBUTION	-	625	625	625	625	625
512173		DENTAL INSURANCE	1,652	1,039	2,500	2,700	2,124	2,124
		FRINGE TOTAL	52,524	34,698	63,828	71,087	70,788	70,788
		TOTAL SALARIES AND FRINGES	203,943	119,044	227,741	247,808	238,018	238,018
529160		INTERPRETER FEE	50	-	-	-	-	-
531301		OFFICE EQUIPMENT	276	-	-	-	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	-	-	-	-	1,000	1,000
531311		POSTAGE & BOX RENT	-	2	10	-	1,500	1,500
531312		OFFICE SUPPLIES	554	2,579	2,600	-	-	-
531313		PRINTING & DUPLICATING	-	220	500	500	500	500
531323		SUBSCRIPTIONS-TAX & LAW	3,347	1,698	3,400	4,000	3,400	3,400
531324		MEMBERSHIP DUES	1,468	1,355	1,450	934	1,450	1,450
531326		ADVERTISING	-	-	500	-	500	500
531348		EDUCATIONAL SUPPLIES	260	380	850	850	850	850
532325		REGISTRATION	230	345	460	460	460	460
532332		MILEAGE	473	121	665	762	762	762
532335		MEALS	157	24	157	140	157	157
532336		LODGING	570	-	-	438	-	-
533225		TELEPHONE & FAX	714	334	550	750	550	550
535242		MAINTAIN MACHINERY & EQUIP	-	-	600	600	600	600
571004		IP TELEPHONY ALLOCATION	389	274	548	548	595	595
571005		DUPLICATING ALLOCATION	17	-	-	-	-	-
571010		MIS SYSTEMS GRP ALLOC(ISIS)	1,665	968	1,936	1,936	2,011	2,011
591519		OTHER INSURANCE	891	456	881	881	955	955
		OPERATING EXPENDITURES	11,061	8,756	15,107	12,799	15,290	15,290
		EXPENDITURES TOTAL	**215,004**	**127,800**	**242,848**	**260,607**	**253,308**	**253,308**
		REVENUES	**20,607**	**124,410**	**258,007**	**260,607**	**253,308**	**253,308**
		EXPENDITURES	**215,004**	**127,800**	**242,848**	**260,607**	**253,308**	**253,308**
TOTAL BUSINESS UNIT-2421-COMMISSIONER			**194,397**	**3,390**	**(15,159)**	-	-	-
2422-COUNSELING								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	61,628	123,256	123,256	136,632	136,632
451017		MEDIATION FEE	22,369	7,615	17,500	22,000	17,500	17,500
451018		CUSTODY STUDIES	11,297	5,399	13,000	16,500	13,000	13,000
451020		OTHER FEES	20	-	-	-	-	-
451025		FAMILY MARRIAGE COUNSELING	9,560	4,002	8,000	8,600	8,000	8,000
451412		POST JUDGMENT FILING FEES	9,125	3,660	8,650	9,000	9,000	9,000
REVENUES TOTAL			**52,371**	**82,304**	**170,406**	**179,356**	**184,132**	**184,132**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	-	-	-	-	54,565	54,565
511210		WAGES-REGULAR	84,887	33,659	98,000	105,531	65,733	65,733
511310		WAGES-SICK LEAVE	9,496	1,289	-	-	-	-
511320		WAGES-VACATION PAY	5,154	1,229	-	-	-	-
511330		WAGES-LONGEVITY PAY	-	-	75	75	90	90
511340		WAGES-HOLIDAY PAY	3,720	1,196	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	2,971	-	-	-	-	-
		SALARIES TOTAL	106,228	37,373	98,075	105,606	120,388	120,388
512141		SOCIAL SECURITY	8,127	2,676	7,497	8,077	9,167	9,167
512142		RETIREMENT (EMPLOYER)	7,274	2,394	6,468	7,181	7,246	7,246
512144		HEALTH INSURANCE	33,692	9,290	24,000	33,443	24,489	24,489
512145		LIFE INSURANCE	45	-	-	47	9	9

CLERK OF COURTS-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
512148		UNEMPLOYMENT COMPENSATION	-	6,683	6,700	-	-	-
512150		FSA CONTRIBUTION	-	500	500	500	375	375
512173		DENTAL INSURANCE	1,952	644	1,200	2,160	2,160	2,160
		FRINGE TOTAL	51,090	22,187	46,365	51,408	43,446	43,446
		TOTAL SALARIES AND FRINGES	157,318	59,560	144,440	157,014	163,834	163,834
521219		OTHER PROFESSIONAL SERV	676	-	-	-	-	-
521296		COMPUTER SUPPORT	2,181	1,821	2,225	2,225	323	323
529160		INTERPRETER FEE	880	3,212	4,500	1,500	4,500	4,500
529310		PARENT EDUCATION PROGRAM	765	-	500	1,200	500	500
531277		COLLATERAL RECORD CHARGES	571	36	500	1,500	500	500
531301		OFFICE EQUIPMENT	-	-	500	500	500	500
531303		COMPUTER EQUIPMT & SOFTWARE	2,072	256	500	500	500	500
531311		POSTAGE & BOX RENT	6	1	-	-	-	-
531312		OFFICE SUPPLIES	993	461	750	750	750	750
531313		PRINTING & DUPLICATING	99	58	100	-	200	200
531324		MEMBERSHIP DUES	280	200	280	500	280	280
531326		ADVERTISING	72	310	600	-	-	-
531348		EDUCATIONAL SUPPLIES	-	20	200	200	200	200
532325		REGISTRATION	1,500	320	710	710	1,260	1,260
532332		MILEAGE	1,788	747	1,470	1,470	1,470	1,470
532334		COMMERCIAL TRAVEL	900	-	-	-	-	-
532335		MEALS	214	10	22	22	88	88
532336		LODGING	1,093	-	164	70	328	328
532339		OTHER TRAVEL & TOLLS	39	6	-	-	-	-
533225		TELEPHONE & FAX	108	26	400	400	400	400
535242		MAINTAIN MACHINERY & EQUIP	460	350	675	675	675	675
571004		IP TELEPHONY ALLOCATION	519	365	730	730	794	794
571005		DUPLICATING ALLOCATION	58	30	60	60	35	35
571009		MIS PC GROUP ALLOCATION	4,550	3,633	7,267	7,267	4,813	4,813
571010		MIS SYSTEMS GRP ALLOC(ISIS)	1,332	774	1,549	1,549	1,609	1,609
591519		OTHER INSURANCE	534	270	514	514	573	573
		OPERATING EXPENDITURES	21,690	12,906	24,216	22,342	20,298	20,298
		EXPENDITURES TOTAL	**179,008**	**72,466**	**168,656**	**179,356**	**184,132**	**184,132**
		REVENUES	**52,371**	**82,304**	**170,406**	**179,356**	**184,132**	**184,132**
		EXPENDITURES	**179,008**	**72,466**	**168,656**	**179,356**	**184,132**	**184,132**
TOTAL BUSINESS UNIT-2422-COUNSELING			**126,637**	**(9,838)**	**(1,750)**	**-**	**-**	**-**

2431-FARM DRAINAGE BOARD

REVENUES

411100	GENERAL PROPERTY TAXES	-	2,730	5,460	5,460	3,595	3,595
REVENUES TOTAL		**-**	**2,730**	**5,460**	**5,460**	**3,595**	**3,595**

EXPENDITURES

514151	PER DIEM	720	270	720	1,200	720	720
521212	LEGAL	684	394	900	1,960	900	900
531324	MEMBERSHIP DUES	-	-	100	100	100	100
531349	OTHER OPERATING EXPENSES	365	-	75	75	75	75
532325	REGISTRATION	-	-	-	150	-	-
532332	MILEAGE	388	34	350	350	350	350
532335	MEALS	45	-	75	75	75	75
591513	DRAINAGE BOARD INSURANCE	1,375	1,375	1,375	1,550	1,375	1,375
	OPERATING EXPENDITURES	3,577	2,073	3,595	5,460	3,595	3,595
	EXPENDITURES TOTAL	**3,577**	**2,073**	**3,595**	**5,460**	**3,595**	**3,595**
	REVENUES	**-**	**2,730**	**5,460**	**5,460**	**3,595**	**3,595**
	EXPENDITURES	**3,577**	**2,073**	**3,595**	**5,460**	**3,595**	**3,595**
TOTAL BUSINESS UNIT-2431-FARM DRAINAGE BOARD		**3,577**	**(657)**	**(1,865)**	**-**	**-**	**-**

2432-LAW LIBRARY

REVENUES

CLERK OF COURTS-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
411100		GENERAL PROPERTY TAXES	-	4,116	8,233	8,233	8,046	8,046
REVENUES TOTAL			**-**	**4,116**	**8,233**	**8,233**	**8,046**	**8,046**
EXPENDITURES								
531312		OFFICE SUPPLIES	10	-	25	25	25	25
531323		SUBSCRIPTIONS-TAX & LAW	6,255	2,794	6,300	5,500	6,360	6,360
531348		EDUCATIONAL SUPPLIES	159	118	500	1,800	500	500
571004		IP TELEPHONY ALLOCATION	-	92	180	-	198	198
571009		MIS PC GROUP ALLOCATION	-	454	908	908	963	963
		OPERATING EXPENDITURES	6,424	3,458	7,913	8,233	8,046	8,046
		EXPENDITURES TOTAL	**6,424**	**3,458**	**7,913**	**8,233**	**8,046**	**8,046**
		REVENUES	**-**	**4,116**	**8,233**	**8,233**	**8,046**	**8,046**
		EXPENDITURES	**6,424**	**3,458**	**7,913**	**8,233**	**8,046**	**8,046**
TOTAL BUSINESS UNIT-2432-LAW LIBRARY			**6,424**	**(658)**	**(320)**	**-**	**-**	**-**
2471-REGISTER IN PROBATE								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	51,150	102,301	102,301	175,493	175,493
451401		GAL REIMBURSEMENT	25,025	11,485	25,000	20,000	-	-
451403		CIRCUIT COURT COURT COSTS	2,796	1,630	3,800	4,000	4,000	4,000
451407		FILING FEES DUE CO PROBATE	18,044	9,574	18,000	15,000	18,000	18,000
451428		CLAIM AGAINST ESTATE FILING	288	189	375	200	300	300
451429		PROBATE PACKET FEES	9	-	-	-	-	-
474200		COPYING & PRINTING INTERDEPA	89	-	-	-	-	-
REVENUES TOTAL			**46,251**	**74,028**	**149,476**	**141,501**	**197,793**	**197,793**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	-	-	22,000	-	71,517	71,517
511210		WAGES-REGULAR	67,856	27,404	52,000	82,675	54,627	54,627
511220		WAGES-OVERTIME	523	4,694	5,000	413	662	662
511310		WAGES-SICK LEAVE	1,048	362	-	-	-	-
511320		WAGES-VACATION PAY	2,911	2,473	-	-	-	-
511330		WAGES-LONGEVITY PAY	-	-	105	105	-	-
511340		WAGES-HOLIDAY PAY	3,048	679	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	5,857	12	-	-	-	-
		SALARIES TOTAL	81,243	35,624	79,105	83,193	126,806	126,806
512141		SOCIAL SECURITY	6,450	2,692	4,369	6,216	9,556	9,556
512142		RETIREMENT (EMPLOYER)	5,679	2,323	4,221	5,657	7,483	7,483
512144		HEALTH INSURANCE	35,252	10,675	26,778	35,083	35,880	35,880
512145		LIFE INSURANCE	13	6	15	15	16	16
512150		FSA CONTRIBUTION	-	500	500	500	500	500
512173		DENTAL INSURANCE	1,984	775	2,160	2,160	2,160	2,160
		FRINGE TOTAL	49,378	16,971	38,043	49,631	55,595	55,595
		TOTAL SALARIES AND FRINGES	130,621	52,595	117,148	132,824	182,401	182,401
521219		OTHER PROFESSIONAL SERV	864	5,591	7,500	1,500	7,500	7,500
521251		TRANSCRIPTS	36	-	100	100	100	100
521255		PAPER SERVICE	350	153	250	250	250	250
529160		INTERPRETER FEE	520	-	-	-	-	-
531298		UNITED PARCEL SERVICE UPS	47	-	100	100	100	100
531311		POSTAGE & BOX RENT	20	2	20	-	750	750
531312		OFFICE SUPPLIES	759	180	500	1,000	1,000	1,000
531313		PRINTING & DUPLICATING	-	-	250	-	500	500
531314		SMALL ITEMS OF EQUIPMENT	-	-	250	-	250	250
531315		INSTRUCTIONAL MATERIAL	-	-	100	100	100	100
531324		MEMBERSHIP DUES	50	-	180	180	180	180
531348		EDUCATIONAL SUPPLIES	217	217	300	300	450	450
532325		REGISTRATION	75	75	90	140	90	90
532332		MILEAGE	335	392	600	1,125	575	575
532335		MEALS	56	55	172	272	294	294
532336		LODGING	70	140	596	980	492	492
533225		TELEPHONE & FAX	190	80	300	300	300	300
571004		IP TELEPHONY ALLOCATION	259	183	365	365	397	397
571010		MIS SYSTEMS GRP ALLOC(ISIS)	1,332	774	1,549	1,549	1,609	1,609

CLERK OF COURTS-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
591519		OTHER INSURANCE	428	215	416	416	455	455
		OPERATING EXPENDITURES	5,608	8,057	13,638	8,677	15,392	15,392
		EXPENDITURES TOTAL	**136,229**	**60,652**	**130,786**	**141,501**	**197,793**	**197,793**
		REVENUES	**46,251**	**74,028**	**149,476**	**141,501**	**197,793**	**197,793**
		EXPENDITURES	**136,229**	**60,652**	**130,786**	**141,501**	**197,793**	**197,793**
TOTAL BUSINESS UNIT-2471-REGISTER IN PROBATE			**89,978**	**(13,376)**	**(18,690)**	**-**	**-**	**-**
2472-PROBATE INDIGENT COUNSEL								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	10,634	21,268	21,268	-	-
421001		STATE AID	20,537	-	23,483	20,332	-	-
REVENUES TOTAL			**20,537**	**10,634**	**44,751**	**41,600**	**-**	**-**
EXPENDITURES								
521212		LEGAL	5,572	364	1,200	9,000	-	-
521212	1	GAL INDIGENT (CHIPS)	15,258	1,792	16,000	16,000	-	-
521212	2	COURTS COUNSEL (FA/PA)	17,580	2,444	15,000	15,000	-	-
521268		DEFENSE FEE	810	-	1,600	1,600	-	-
		OPERATING EXPENDITURES	39,220	4,600	33,800	41,600	-	-
		EXPENDITURES TOTAL	**39,220**	**4,600**	**33,800**	**41,600**	**-**	**-**
		REVENUES	**20,537**	**10,634**	**44,751**	**41,600**	**-**	**-**
		EXPENDITURES	**39,220**	**4,600**	**33,800**	**41,600**	**-**	**-**
TOTAL BUSINESS UNIT-2472-PROBATE INDIGENT COUN			**18,683**	**(6,034)**	**(10,951)**	**-**	**-**	**-**
		REVENUES	**956,048**	**1,214,605**	**2,612,753**	**2,633,836**	**2,619,296**	**2,619,296**
		EXPENDITURES	**2,740,904**	**1,228,715**	**2,505,291**	**2,633,836**	**2,648,296**	**2,648,296**
TOTAL CLERK OF COURTS DEPARTMENT			**1,784,856**	**14,110**	**(107,462)**	**-**	**29,000**	**29,000**

Corporation Counsel

This department functions under the direction of the Corporation Counsel, who is appointed by the County Administrator and confirmed by the County Board of Supervisors.

MISSION

PROGRAM DESCRIPTION

In 1959, as authorized by s. 59.07(44), Wis. Stats.(1959), the County Board created the position of Corporation Counsel and appointed the first Corporation Counsel on a part-time basis. In 1968 the County Board changed the status of the office of Corporation Counsel from part-time to full-time. At the present time the Corporation Counsel serves as the legal advisor to the County Board, the County Administrator, all County Board committees, commissions and boards and all department heads. Legal services rendered by the Corporation Counsel are limited to governmental problems and do not extend to personal legal matters. The following are some of the Corporation Counsel's specific areas of responsibility:

When authorized and directed by the County Administrator, act as Assistant County Administrator and provide direct supervision over certain County department heads.

Attend all meetings of the County Board and render legal advice and opinions to the County Board and various committees.

Prepare resolutions, ordinances and reports as requested by County Board members, the County Administrator and department heads.

Receive and answer requests for opinions and advice concerning powers and duties from County officers and employees.

Represent the Planning & Zoning Department in the enforcement of zoning and sanitation laws, including the trial of contested matters.

Acquire highway right of way through voluntary purchase or condemnation.

Assist in the preparation of bids and contracts for public work projects and for services rendered to the County.

Represent the County in labor negotiations, grievances and other personnel matters.

Handle claims and suits against the County, including assisting the County's liability insurance carriers in the defense of claims and suits.

Collect delinquent taxes and foreclosure of real estate tax liens.

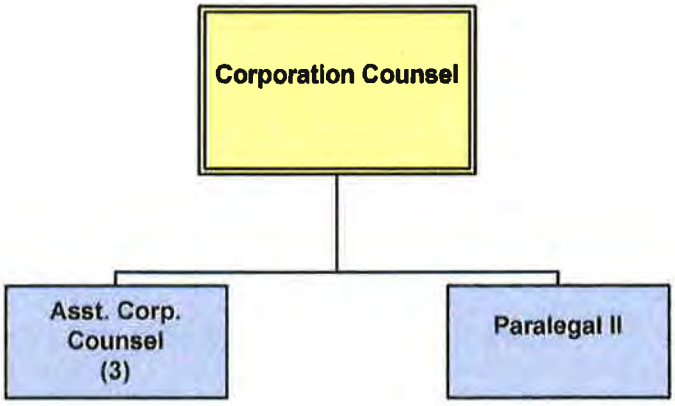
Collect third party claims and other collections for Human Services.

Collect unpaid service charges for various County departments.

Represent the Human Services Department in mental health commitments and guardianship proceedings.

Provide legal representation to the Child Support office.

PERFORMANCE MEASURES	2013	2014	2015 To Date
Mental Health – Initial Commitment	154	144	91
Mental Health – Extension of Commitment	52	44	33
Guardianships and Protective Placements	46	33	27
Watts Reviews	5	8	10



Corporation Counsel

Financial Summary

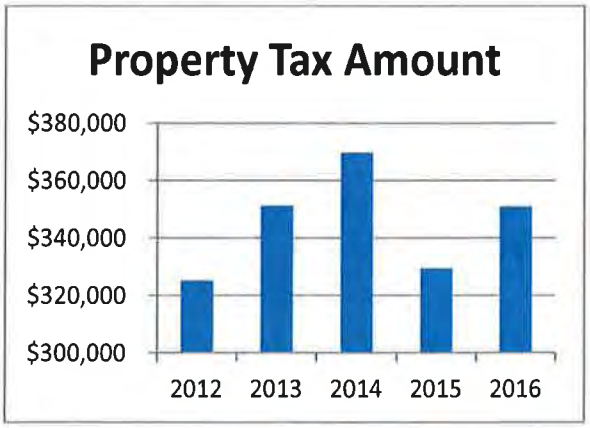
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	-	365	-	-	-	-
Total Revenues	-	365	-	-	-	-
Expenditures						
Personnel Expenses	394,316	308,843	308,843	330,422	21,579	6.99%
Purchased Services	120	500	500	500	-	0.00%
Operating Costs	10,827	11,435	11,160	10,765	(395)	-3.54%
Interdept. Charges	7,986	7,568	7,568	7,982	414	5.47%
Other Expenses	1,405	1,328	1,328	1,322	(6)	-0.45%
Total Expenditures	414,654	329,674	329,399	350,991	21,592	6.55%
Property Taxes	369,779	329,399	329,399	350,991	21,592	6.55%
Addition to (Use of) Fund Balance	(44,875)	90	-	-		

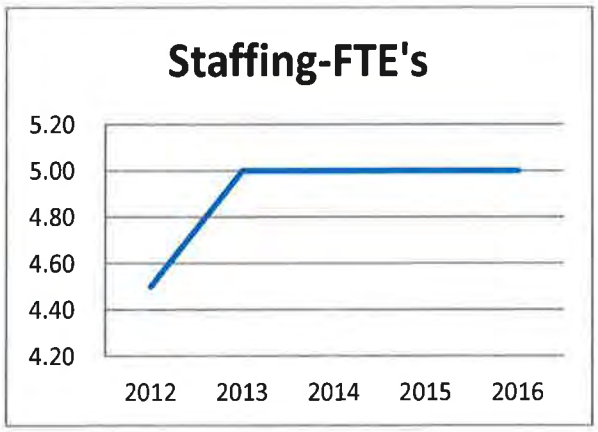
Summary Highlights:

The 2016 budget provides $350,991 in tax levy, which is a $21,579 increase in operating levy from the 2015 amended budget. The primary reason was an increase in salary and fringes.

Summary of Capital Items:

None





CORPORATION COUNSEL-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
1701-CORPORATION COUNSEL								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	164,700	329,399	329,399	350,991	350,991
421012	66	ST AID WAGES ALLOCATE	-	265	365	-	-	-
REVENUES TOTAL			-	164,965	329,764	329,399	350,991	350,991
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	176,481	78,189	190,839	190,839	191,782	191,782
511210		WAGES-REGULAR	43,949	22,020	51,332	51,332	53,415	53,415
511310		WAGES-SICK LEAVE	51,032	764	-	-	-	-
511320		WAGES-VACATION PAY	27,216	8,214	-	-	-	-
511330		WAGES-LONGEVITY PAY	520	-	228	228	243	243
511340		WAGES-HOLIDAY PAY	9,047	2,748	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	5,275	631	-	-	-	-
		SALARIES TOTAL	313,520	112,566	242,399	242,399	245,440	245,440
512141		SOCIAL SECURITY	23,877	8,490	18,429	18,429	18,434	18,434
512142		RETIREMENT (EMPLOYER)	17,150	7,455	16,483	16,483	16,199	16,199
512144		HEALTH INSURANCE	37,159	18,831	28,086	28,086	46,685	46,685
512145		LIFE INSURANCE	199	50	141	141	109	109
512150		FSA CONTRIBUTION	-	675	425	425	675	675
512173		DENTAL INSURANCE	2,410	1,174	2,880	2,880	2,880	2,880
		FRINGE TOTAL	80,795	36,675	66,444	66,444	84,982	84,982
		TOTAL SALARIES AND FRINGES	394,315	149,241	308,843	308,843	330,422	330,422
521212		LEGAL	120	-	400	400	400	400
521255		PAPER SERVICE	-	-	100	100	100	100
531003		NOTARY PUBLIC RELATED	-	-	-	-	15	15
531298		UNITED PARCEL SERVICE UPS	-	10	-	-	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	153	876	1,000	1,000	-	-
531311		POSTAGE & BOX RENT	798	414	950	950	700	700
531312		OFFICE SUPPLIES	829	492	900	900	900	900
531313		PRINTING & DUPLICATING	-	-	35	35	-	-
531314		SMALL ITEMS OF EQUIPMENT	200	-	200	200	200	200
531323		SUBSCRIPTIONS-TAX & LAW	4,034	1,698	4,080	4,080	4,150	4,150
531324		MEMBERSHIP DUES	1,160	1,040	1,200	1,200	1,200	1,200
531326		ADVERTISING	1,970	511	600	-	-	-
531348		EDUCATIONAL SUPPLIES	387	176	500	650	500	500
532325		REGISTRATION	340	475	500	500	650	650
532332		MILEAGE	-	-	300	300	600	600
532335		MEALS	-	-	150	150	150	150
532336		LODGING	218	-	270	270	700	700
533225		TELEPHONE & FAX	248	95	250	425	250	250
535242		MAINTAIN MACHINERY & EQUIP	491	341	500	500	750	750
571004		IP TELEPHONY ALLOCATION	389	274	548	548	595	595
571005		DUPLICATING ALLOCATION	-	7	10	-	-	-
571007		MIS DIRECT CHARGES	1,049	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	4,550	2,271	4,542	4,542	4,813	4,813
571010		MIS SYSTEMS GRP ALLOC(ISIS)	1,998	1,239	2,478	2,478	2,574	2,574
591519		OTHER INSURANCE	1,405	655	1,328	1,328	1,322	1,322
		OPERATING EXPENDITURES	20,339	10,574	20,841	20,556	20,569	20,569
		EXPENDITURES TOTAL	**414,654**	**159,815**	**329,684**	**329,399**	**350,991**	**350,991**
		REVENUES	**-**	**164,965**	**329,764**	**329,399**	**350,991**	**350,991**
		EXPENDITURES	**414,654**	**159,815**	**329,684**	**329,399**	**350,991**	**350,991**
TOTAL BUSINESS UNIT-1701-CORPORATION COUNSEL			**414,654**	**(5,150)**	**(80)**	**-**	**-**	**-**
		REVENUES	**-**	**164,965**	**329,764**	**329,399**	**350,991**	**350,991**
		EXPENDITURES	**414,654**	**159,815**	**329,684**	**329,399**	**350,991**	**350,991**
TOTAL CORPORATION COUNSEL DEPARTMENT			**414,654**	**(5,150)**	**(80)**	**-**	**-**	**-**

County Board

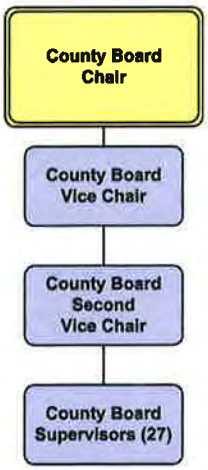
The people of Jefferson County are represented by 30 elected Supervisors from the 30 Supervisory Districts of the County. The County Board of Supervisors restructured itself according to the required reapportionment plan adopted in September 2011. Jefferson County is one of the twenty four counties with the County Board/County Administrator form of government.

ORGANIZATION

State Statutes §59.01 Body corporate (1) "Each county in this state is a body corporate, empowered to sue and be sued, to acquire and hold, lease or rent real and personal estate for public uses or purposes, including lands acquired under ch. 75, to sell, lease and convey the same, including the authority to enter into leases or contracts with the state for a period of years for the uses and purposes specified in s. 23.09 (2) (d), to make such contracts and to do such other acts as are necessary and proper to the exercise of the powers and privileges granted and the performance of the legal duties charged upon it."

PROGRAM DESCRIPTION

- Operates under the committee system and County Administrator form of government
- Exercised through resolutions and ordinance it adopts
- Adopts the annual County Budget and establishes a tax rate to support County services
- Creates any County office, department, committee, commission or position or employment it deems necessary to administer functions authorized by the legislature except for the Office of Supervisor, Judge and those offices elected under Section 4 of Article VI of the constitution



County Board

Financial Summary

	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	25,000	-	-	10,000	10,000	-
Public Charges	750	60	-	-	-	-
Misc. Revenues	1,471	-	-	-	-	-
Other Financing Sources	-	-	4,380	2,944	(1,436)	-32.79%
Total Revenues	27,221	60	4,380	12,944	8,564	195.53%
Expenditures						
Personnel Expenses	113,166	118,135	118,135	112,806	(5,329)	-4.51%
Purchased Services	14,091	60	-	10,000	10,000	-
Operating Costs	72,043	64,870	67,110	63,010	(4,100)	-6.11%
Interdept. Charges	24,672	28,077	27,712	30,425	2,713	9.79%
Other Expenses	186,016	186,131	190,511	188,905	(1,606)	-0.84%
Capital Items	-	-	-	-	-	-
Total Expenditures	409,988	397,273	403,468	405,146	1,678	0.42%
Property Taxes	417,921	399,088	399,088	392,202	(6,886)	-1.73%
Addition to (Use of) Fund Balance	35,154	1,875	-	-		

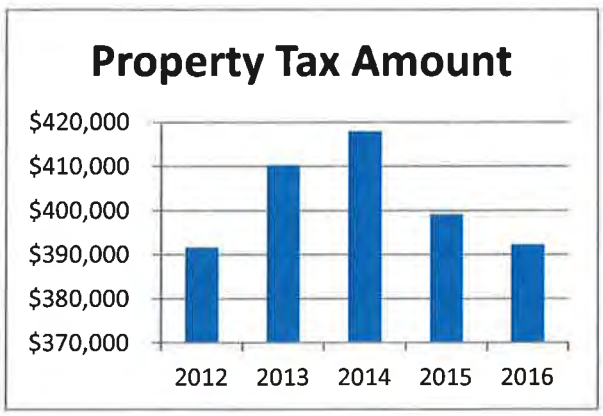
Summary Highlights:

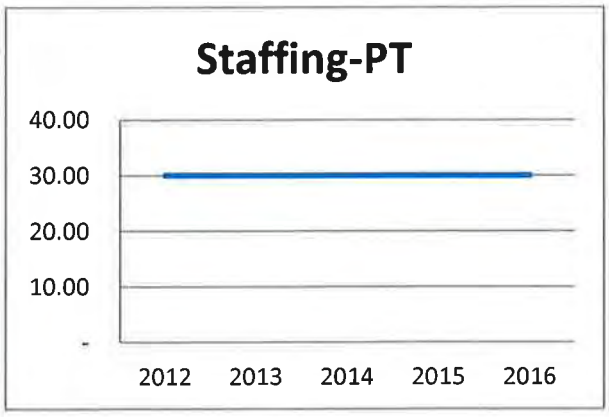
The 2016 budget provides $392,202 in tax levy, which is a $6,886 decrease in levy from the 2015 amended budget. The primary reason for this decrease was a reduction in per diem cost and other various operating cost.

In 2015, the Farmland Preservation program is moved to the Land Conservation budget.

Summary of Capital Items:

None





COUNTY BOARD-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
11-COUNTY BOARD								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	106,357	212,714	212,714	205,947	205,947
485100		DONATIONS - UNRESTRICTED	1,200	-	-	-	-	-
REVENUES TOTAL			**1,200**	**106,357**	**212,714**	**212,714**	**205,947**	**205,947**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	25,438	12,815	25,740	25,740	25,740	25,740
511240		WAGES-TEMPORARY	1,275	-	-	-	-	-
		SALARIES TOTAL	26,713	12,815	25,740	25,740	25,740	25,740
512141		SOCIAL SECURITY	7,702	3,696	8,395	8,395	8,016	8,016
512142		RETIREMENT (EMPLOYER)	413	-	-	-	-	-
512173		DENTAL INSURANCE	227	-	-	-	-	-
		FRINGE TOTAL	8,342	3,696	8,395	8,395	8,016	8,016
		TOTAL SALARIES AND FRINGES	35,055	16,511	34,135	34,135	33,756	33,756
514151		PER DIEM	78,110	39,410	84,000	84,000	79,050	79,050
531303		COMPUTER EQUIPMT & SOFTWARE	598	978	1,500	1,500	-	-
531311		POSTAGE & BOX RENT	1,162	432	1,000	1,000	1,000	1,000
531312		OFFICE SUPPLIES	529	161	1,000	1,500	1,000	1,000
531313		PRINTING & DUPLICATING	3,923	1,056	2,000	3,000	2,500	2,500
531321		PUBLICATION OF LEGAL NOTICE	22,037	5,081	15,000	15,000	15,000	15,000
531322		SUBSCRIPTIONS	860	860	860	860	860	860
531324		MEMBERSHIP DUES	14,349	14,358	15,000	15,000	15,000	15,000
531326		ADVERTISING	100	-	-	100	-	-
531333		VIDEO SERVICES	8,450	2,235	8,400	8,400	8,400	8,400
531348		EDUCATIONAL SUPPLIES	280	-	-	-	-	-
532325		REGISTRATION	509	410	1,000	1,000	1,000	1,000
532332		MILEAGE	16,652	8,186	17,500	17,500	16,500	16,500
532335		MEALS	489	166	400	400	400	400
532336		LODGING	502	-	750	750	750	750
532339		OTHER TRAVEL & TOLLS	-	-	20	20	20	20
533225		TELEPHONE & FAX	63	15	200	200	100	100
533236		WIRELESS INTERNET	212	-	240	480	480	480
571004		IP TELEPHONY ALLOCATION	130	183	365	365	198	198
571005		DUPLICATING ALLOCATION	1,015	1,037	2,074	2,074	2,771	2,771
571007		MIS DIRECT CHARGES	1,049	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	2,730	909	1,817	1,817	2,888	2,888
571010		MIS SYSTEMS GRP ALLOC(ISIS)	19,983	11,728	23,456	23,456	24,134	24,134
591519		OTHER INSURANCE	159	74	157	157	140	140
		OPERATING EXPENDITURES	173,891	87,279	176,739	178,579	172,191	172,191
		EXPENDITURES TOTAL	**208,946**	**103,790**	**210,874**	**212,714**	**205,947**	**205,947**
		REVENUES	**1,200**	**106,357**	**212,714**	**212,714**	**205,947**	**205,947**
		EXPENDITURES	**208,946**	**103,790**	**210,874**	**212,714**	**205,947**	**205,947**
TOTAL BUSINESS UNIT-11-COUNTY BOARD			**207,746**	**(2,567)**	**(1,840)**	**-**	**-**	**-**
12-BOARD INDIRECT								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	93,187	186,374	186,374	186,255	186,255
REVENUES TOTAL			**-**	**93,187**	**186,374**	**186,374**	**186,255**	**186,255**
EXPENDITURES								
531313		PRINTING & DUPLICATING	-	-	-	300	-	-
531326		ADVERTISING	-	-	-	100	-	-
593405		JCEDC	83,857	83,974	83,974	83,974	84,255	84,255
593409		LITERACY COUNCIL DONATION	16,000	10,800	16,000	16,000	16,000	16,000
593410		FREE CLINIC DONATION	50,000	50,000	50,000	50,000	50,000	50,000
593412		TOURISM DONATION	4,500	-	4,500	4,500	4,500	4,500
593413		RAILROAD CONSORTIUM DONATION	14,000	14,000	14,000	14,000	14,000	14,000
593414		DENTAL CLINIC	7,500	7,500	7,500	7,500	7,500	7,500
593415		COMMUNITY CARE CLINIC	10,000	10,000	10,000	10,000	10,000	10,000
		OPERATING EXPENDITURES	185,857	176,274	185,974	186,374	186,255	186,255

COUNTY BOARD-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		EXPENDITURES TOTAL	**185,857**	**176,274**	**185,974**	**186,374**	**186,255**	**186,255**
		REVENUES	**-**	**93,187**	**186,374**	**186,374**	**186,255**	**186,255**
		EXPENDITURES	**185,857**	**176,274**	**185,974**	**186,374**	**186,255**	**186,255**
TOTAL BUSINESS UNIT-12-BOARD INDIRECT			**185,857**	**83,087**	**(400)**	**-**	**-**	**-**
13-FARMLAND PRESERVATION								
REVENUES								
458001		FARMLAND PRESERVATION FEES	750	-	-	-	-	-
481001		INTEREST & DIVIDENDS	199	-	-	-	-	-
REVENUES TOTAL			**949**	**-**	**-**	**-**	**-**	**-**
EXPENDITURES								
521219		OTHER PROFESSIONAL SERV	5,325	-	-	-	-	-
531311		POSTAGE & BOX RENT	4	-	-	-	-	-
531312		OFFICE SUPPLIES	381	-	-	-	-	-
531313		PRINTING & DUPLICATING	202	-	-	-	-	-
535242		MAINTAIN MACHINERY & EQUIP	29	-	-	-	-	-
571005		DUPLICATING ALLOCATION	(66)	-	-	-	-	-
		OPERATING EXPENDITURES	5,875	-	-	-	-	-
		EXPENDITURES TOTAL	**5,875**	**-**	**-**	**-**	**-**	**-**
		REVENUES	**949**	**-**	**-**	**-**	**-**	**-**
		EXPENDITURES	**5,875**	**-**	**-**	**-**	**-**	**-**
TOTAL BUSINESS UNIT-13-FARMLAND PRESERVATION			**4,926**	**-**	**-**	**-**	**-**	**-**
14-HISTORICAL COMMISSION								
REVENUES								
421001		STATE AID	25,000	-	-	-	10,000	10,000
451029		SALE OF MISC ITEMS	-	60	60	-	-	-
485200		DONATIONS RESTRICTED	15	-	-	-	-	-
485250		PUBLISHING ROYALTIES	57	-	-	-	-	-
REVENUES TOTAL			**25,072**	**60**	**60**	**-**	**10,000**	**10,000**
EXPENDITURES								
521219		OTHER PROFESSIONAL SERV	8,766	-	60	-	10,000	10,000
531312		OFFICE SUPPLIES	45	-	-	-	-	-
531313		PRINTING & DUPLICATING	517	-	-	-	-	-
531324		MEMBERSHIP DUES	150	-	-	-	-	-
571005		DUPLICATING ALLOCATION	(168)	183	365	-	434	434
594950		OPERATING RESERVE	-	-	-	3,309	2,510	2,510
		OPERATING EXPENDITURES	9,310	183	425	3,309	12,944	12,944
		EXPENDITURES TOTAL	**9,310**	**183**	**425**	**3,309**	**12,944**	**12,944**
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	-	(2,944)	(2,944)
OTHER FINANCING SOURCES (USES) TOTAL			**-**	**-**	**-**	**-**	**(2,944)**	**(2,944)**
		REVENUES	**25,072**	**60**	**60**	**-**	**10,000**	**10,000**
		EXPENDITURES	**9,310**	**183**	**425**	**3,309**	**12,944**	**12,944**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**-**	**-**	**(2,944)**	**(2,944)**
TOTAL BUSINESS UNIT-14-HISTORICAL COMMISSION			**(15,762)**	**123**	**365**	**3,309**	**-**	**-**
		REVENUES	**27,221**	**199,604**	**399,148**	**399,088**	**402,202**	**402,202**
		EXPENDITURES	**409,988**	**280,247**	**397,273**	**402,397**	**405,146**	**405,146**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**-**	**-**	**(2,944)**	**(2,944)**
TOTAL COUNTY BOARD DEPARTMENT			**382,767**	**80,643**	**(1,875)**	**3,309**	**-**	**-**

County Clerk

This department functions under the direction of the County Clerk, who is an elected official. Policy guidance is provided by the Finance Committee.

MISSION

Our mission is to provide services for the public including the administration and coordination of elections and issuance and distribution of various state licenses and permits dutifully and responsively and to serve the County Board and other departments by assuring completion of necessary support functions and management or records.

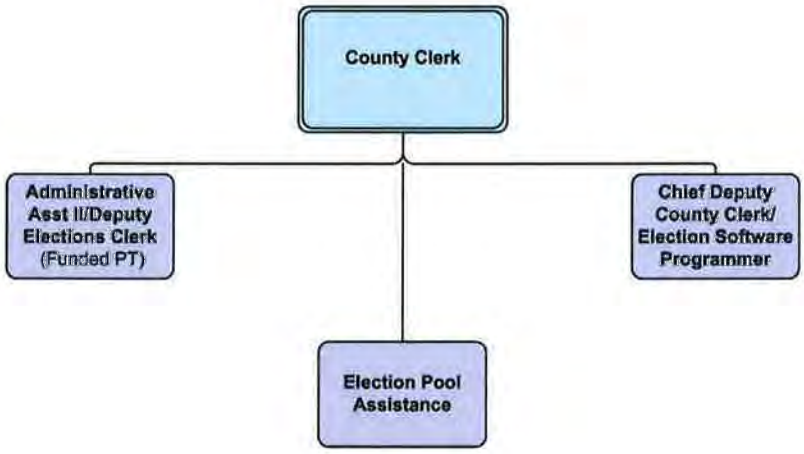
PROGRAM DESCRIPTION

Authorization for the County Clerk's Office is listed under Wis. Stats. 59.23. The County Clerk's office performs a variety of tasks, both statutorily required and not required, including:

- Creates agendas for county board regular, special and standing committee meetings, under the direction of the county board chairperson or relevant committee chairperson
- Keeps & records the minutes of county board meetings, including committee meetings
- Acts as clerk at all County Board meetings
- Apportions State and County taxes together with special charges to the municipal town/village/city clerks
- Administers the entire election process and maintains accurate election records
- Files county officers and department heads official oaths and code of ethics
- Issues marriage, domestic partnership, dog and Department of Natural Resource (DNR) licenses including ATV, snowmobile and boat registration
- Compiles, prints, and distributes the official County directory along with monthly updating of directory on website
- Issues temporary auto/truck license plates
- Acts as an agent to accept passport applications & passport photos
- Issues property tax deeds and signs deeds transferring county property
- Files bills presented for consideration in State Assembly and Senate
- Maintains county records, county contracts, official County Board Proceedings, etc.

County Clerk

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET	BUDGET CHANGE
Number of Election Ballots Casts	55,127	12,697	25,000	75,000	50,000
Election Chargeback Revenue	$17,223	$18,930	$20,000	$20,000	0
Statewide Voter Registration Provider Fees	$10,772	$2,749	$2,300	$10,000	$7,700
Number of Marriage Licenses Issued	478	462	462	462	0
Number of Domestic Partnerships Issued	5	2	2	0	-2
Number of Passport Applications Processed	775	680	680	680	0
Number of Passport Photos	564	540	540	540	0



County Clerk

Financial Summary

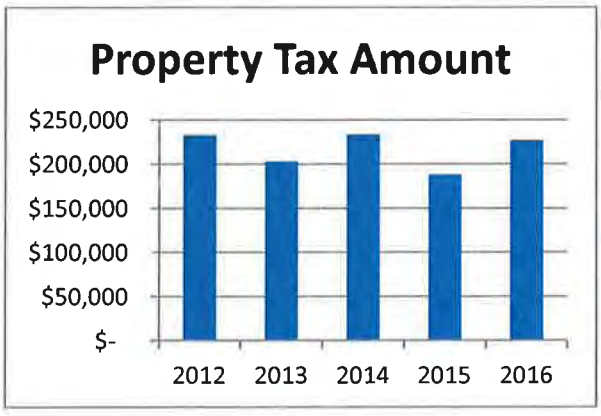
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Licenses & Permits	22,250	21,015	21,220	21,150	(70)	-0.33%
Public Charges	27,544	24,905	24,700	24,855	155	0.63%
Intergovernmental Charges	70,464	75,209	75,671	82,920	7,249	9.58%
Misc. Revenues	-	21,850	16,240	-	(16,240)	-100.00%
Other Financing Sources	-	-	-	496	496	-
Total Revenues	120,258	142,979	137,831	129,421	(8,410)	-6.10%
Expenditures						
Personnel Expenses	206,482	202,705	202,705	206,896	4,191	2.07%
Purchased Services	21,532	17,145	17,451	25,925	8,474	48.56%
Operating Costs	88,719	72,004	76,355	109,275	32,920	43.11%
Interdept. Charges	11,524	12,287	12,287	12,751	464	3.78%
Other Expenses	831	783	1,179	1,548	369	31.30%
Capital Items	-	16,240	16,240	-	(16,240)	-100.00%
Total Expenditures	329,088	321,164	326,217	356,395	30,178	9.25%
Property Taxes	233,447	188,090	188,090	226,974	38,884	20.67%
Addition to (Use of) Fund Balance	24,617	9,905	(296)	-		

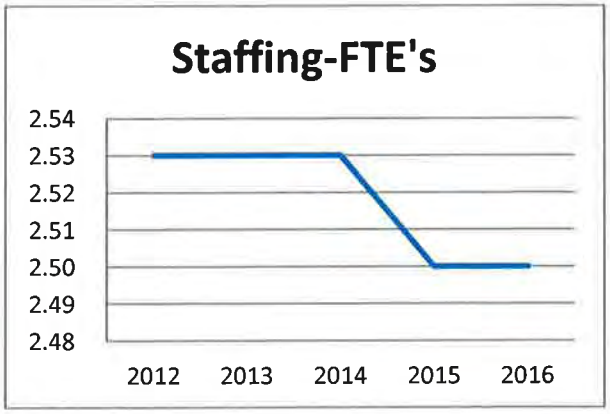
Summary Highlights:

The 2016 budget provides $226,974 in tax levy, which is a $38,887 increase in levy from the 2015 amended budget. The primary reason for this was a increase in the amount of elections in 2016.

Summary of Capital Items:

None





COUNTY CLERK-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
1201-COUNTY CLERK								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	71,555	143,109	143,109	147,292	147,292
431001		MARRIAGE LICENSE FEES	21,510	9,005	20,790	20,790	20,800	20,800
431003		CONSERVATION LICENSE	177	122	200	100	150	150
431005		DOMESTIC PARTNER LICENSE	325	194	-	130	-	-
431006		DOMESTIC PARTNER TERM FEE	-	-	(175)	-	-	-
431007		DNR-ATV-BOAT-SNOW-CO CLERK	238	126	200	200	200	200
451002		PRIVATE PARTY PHOTOCOPY	15	5	15	-	15	15
451003		MARRIAGE WAIVER FEES	1,245	485	900	900	900	900
451024		DMV TEMP LICENSE PLATE FEES	375	195	300	260	300	300
451033		MARRIAGE LIC VOID / REISSUE	-	90	90	-	-	-
451044		DOMESTIC WAIVER FEE	20	-	-	-	-	-
451306		COUNTY DIRECTORY FEES	-	4	10	-	-	-
451308		POSTAGE FEES	480	320	450	400	500	500
451404		PASSPORT FEES	19,370	10,724	17,000	17,000	17,000	17,000
451413		PASSPORT PHOTO FEES	6,010	3,527	6,140	6,140	6,140	6,140
474200		COPYING & PRINTING INTERDEPA	5	-	-	-	-	-
474201		FAX INTERDEPARTMENT	56	11	-	40	-	-
REVENUES TOTAL			**49,826**	**96,363**	**189,029**	**189,069**	**193,297**	**193,297**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	71,255	35,738	72,030	72,030	73,112	73,112
511210		WAGES-REGULAR	35,984	19,385	43,585	43,585	45,483	45,483
511310		WAGES-SICK LEAVE	1,222	437	-	-	-	-
511320		WAGES-VACATION PAY	2,640	1,123	-	-	-	-
511330		WAGES-LONGEVITY PAY	206	-	228	228	243	243
511340		WAGES-HOLIDAY PAY	1,611	498	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	504	31	-	-	-	-
		SALARIES TOTAL	113,422	57,212	115,843	115,843	118,838	118,838
512141		SOCIAL SECURITY	8,569	4,246	8,713	8,713	8,947	8,947
512142		RETIREMENT (EMPLOYER)	8,468	4,212	8,526	8,526	7,843	7,843
512144		HEALTH INSURANCE	35,231	17,395	35,083	35,083	35,880	35,880
512145		LIFE INSURANCE	63	37	73	73	75	75
512150		FSA CONTRIBUTION	-	500	500	500	500	500
512173		DENTAL INSURANCE	1,982	1,062	2,160	2,160	2,160	2,160
		FRINGE TOTAL	54,313	27,452	55,055	55,055	55,405	55,405
		TOTAL SALARIES AND FRINGES	167,735	84,664	170,898	170,898	174,243	174,243
529167		CONSERVATION CONGRESS	410	444	444	750	750	750
531301		OFFICE EQUIPMENT	-	-	500	500	500	500
531303		COMPUTER EQUIPMT & SOFTWARE	-	-	500	500	1,000	1,000
531311		POSTAGE & BOX RENT	2,050	1,210	2,500	2,500	2,500	2,500
531312		OFFICE SUPPLIES	1,106	586	1,000	1,000	1,000	1,000
531313		PRINTING & DUPLICATING	1,184	905	1,000	1,000	1,000	1,000
531321		PUBLICATION OF LEGAL NOTICE	29	-	-	-	-	-
531323		SUBSCRIPTIONS-TAX & LAW	112	-	-	-	-	-
531324		MEMBERSHIP DUES	100	100	100	100	125	125
532325		REGISTRATION	290	450	450	300	450	450
532332		MILEAGE	494	256	600	600	500	500
532335		MEALS	29	62	120	120	120	120
532336		LODGING	518	216	630	630	630	630
532339		OTHER TRAVEL & TOLLS	4	6	20	20	-	-
533225		TELEPHONE & FAX	457	210	500	500	450	450
533236		WIRELESS INTERNET	249	120	170	170	200	200
571004		IP TELEPHONY ALLOCATION	389	274	548	548	595	595
571005		DUPLICATING ALLOCATION	184	409	818	818	619	619
571007		MIS DIRECT CHARGES	1,049	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	5,005	2,952	5,904	5,904	6,257	6,257
571010		MIS SYSTEMS GRP ALLOC(ISIS)	1,332	774	1,549	1,549	1,609	1,609
591519		OTHER INSURANCE	678	340	662	662	749	749
591521		OFFICIAL BONDS	32	-	-	-	-	-
		OPERATING EXPENDITURES	15,701	9,314	18,015	18,171	19,054	19,054
		EXPENDITURES TOTAL	**183,436**	**93,978**	**188,913**	**189,069**	**193,297**	**193,297**
		REVENUES	**49,826**	**96,363**	**189,029**	**189,069**	**193,297**	**193,297**
		EXPENDITURES	**183,436**	**93,978**	**188,913**	**189,069**	**193,297**	**193,297**

COUNTY CLERK-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
TOTAL BUSINESS UNIT-1201-COUNTY CLERK			133,610	(2,385)	(116)	-	-	-
1202-ELECTIONS								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	22,491	44,981	44,981	79,682	79,682
451002		PRIVATE PARTY PHOTOCOPY	29	-	-	-	-	-
472004		ELECTION REIMBURSEMENT	17,223	16,658	18,930	20,000	20,000	20,000
472007		MUNICIPAL OTHER CHARGES	1,871	505	1,600	1,600	1,600	1,600
472008		SVRS CHARGES-GOVT UNITS	10,772	2,349	2,749	2,300	10,000	10,000
473015		ELECTION MAINT CONTRACTS	5,525	5,382	13,015	13,015	13,000	13,000
483002		MISC SALE/MATERIAL & SUPPLY	-	-	21,850	16,240	-	-
REVENUES TOTAL			**35,420**	**47,385**	**103,125**	**98,136**	**124,282**	**124,282**
EXPENDITURES								
511210		WAGES-REGULAR	16,060	8,348	18,974	18,974	19,612	19,612
511220		WAGES-OVERTIME	53	-	-	-	-	-
511240		WAGES-TEMPORARY	199	-	500	500	500	500
511310		WAGES-SICK LEAVE	133	294	-	-	-	-
511320		WAGES-VACATION PAY	834	124	-	-	-	-
511330		WAGES-LONGEVITY PAY	49	-	59	59	66	66
511340		WAGES-HOLIDAY PAY	914	142	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	4	-	-	-	-	-
		SALARIES TOTAL	18,246	8,908	19,533	19,533	20,178	20,178
512141		SOCIAL SECURITY	1,349	659	1,493	1,493	1,490	1,490
512142		RETIREMENT (EMPLOYER)	1,275	606	1,328	1,328	1,332	1,332
512144		HEALTH INSURANCE	16,874	3,898	8,771	8,771	8,970	8,970
512145		LIFE INSURANCE	33	8	17	17	18	18
512150		FSA CONTRIBUTION	-	125	125	125	125	125
512173		DENTAL INSURANCE	972	220	540	540	540	540
		FRINGE TOTAL	20,503	5,516	12,274	12,274	12,475	12,475
		TOTAL SALARIES AND FRINGES	38,749	14,424	31,807	31,807	32,653	32,653
521219		OTHER PROFESSIONAL SERV	4,163	-	-	-	-	-
529153		BOARD OF CANVASSORS	1,010	220	440	440	1,010	1,010
529299		PURCHASE CARE & SERVICES	-	-	-	-	7,875	7,875
531303		COMPUTER EQUIPMT & SOFTWARE	561	597	600	-	-	-
531311		POSTAGE & BOX RENT	47	299	300	60	300	300
531312		OFFICE SUPPLIES	1,216	132	900	1,100	1,100	1,100
531313		PRINTING & DUPLICATING	36,109	9,385	10,000	15,000	45,000	45,000
531314		SMALL ITEMS OF EQUIPMENT	492	-	400	500	300	300
531321		PUBLICATION OF LEGAL NOTICE	7,785	2,538	4,800	5,000	7,900	7,900
532332		MILEAGE	58	44	50	50	50	50
532335		MEALS	230	47	125	125	125	125
532336		LODGING	-	90	100	-	-	-
532339		OTHER TRAVEL & TOLLS	-	10	10	-	-	-
533225		TELEPHONE & FAX	77	12	100	100	70	70
533236		WIRELESS INTERNET	249	120	250	300	300	300
535242		MAINTAIN MACHINERY & EQUIP	16,225	15,664	23,825	23,825	23,825	23,825
571004		IP TELEPHONY ALLOCATION	130	92	183	183	198	198
571005		DUPLICATING ALLOCATION	212	32	64	64	167	167
571009		MIS PC GROUP ALLOCATION	2,730	1,362	2,725	2,725	2,888	2,888
571010		MIS SYSTEMS GRP ALLOC(ISIS)	493	248	496	496	418	418
591519		OTHER INSURANCE	121	56	121	121	103	103
		OPERATING EXPENDITURES	71,908	30,948	45,489	50,089	91,629	91,629
594810		CAP EQUIPMENT	-	-	-	16,240	-	-
594818		CAP COMPUTER	-	-	16,240	-	-	-
		CAPITAL OUTLAY EXPENDITURES	-	-	16,240	16,240	-	-
		EXPENDITURES TOTAL	**110,657**	**45,372**	**93,536**	**98,136**	**124,282**	**124,282**
		REVENUES	**35,420**	**47,385**	**103,125**	**98,136**	**124,282**	**124,282**
		EXPENDITURES	**110,657**	**45,372**	**93,536**	**98,136**	**124,282**	**124,282**
TOTAL BUSINESS UNIT-1202-ELECTIONS			75,237	(2,013)	(9,589)	-	-	-
1206-INSURANCE GENERAL,AUTO,WC								

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
EXPENDITURES								
591519		OTHER INSURANCE	-	111,673	-	-	-	-
		OPERATING EXPENDITURES	-	111,673	-	-	-	-
		EXPENDITURES TOTAL	-	111,673	-	-	-	-
		EXPENDITURES	-	111,673	-	-	-	-
TOTAL BUSINESS UNIT-1206-INSURANCE GENERAL,AUT			-	111,673	-	-	-	-
1211-DOG LICENSES								
REVENUES								
472012 002		DOG FEE T-AZTALAN	769	701	900	900	900	900
472012 004		DOG FEE T-COLD SPRING	451	-	606	606	500	500
472012 006		DOG FEE T-CONCORD	628	-	738	738	700	700
472012 008		DOG FEE T-FARMINGTON	1,689	711	1,882	1,882	1,800	1,800
472012 010		DOG FEE T-HEBRON	645	593	687	687	700	700
472012 012		DOG FEE T-IXONIA	1,486	824	1,783	1,783	1,600	1,600
472012 014		DOG FEE T-JEFFERSON	1,569	1,352	2,314	2,314	1,600	1,600
472012 016		DOG FEE T-KOSHKONONG	1,897	-	2,094	2,094	2,000	2,000
472012 018		DOG FEE T-LAKE MILLS	1,438	1,333	1,477	1,477	1,500	1,500
472012 020		DOG FEE T-MILFORD	877	833	909	909	900	900
472012 022		DOG FEE T-OAKLAND	1,974	1,779	1,972	1,972	2,000	2,000
472012 024		DOG FEE T-PALMYRA	330	383	601	601	700	700
472012 026		DOG FEE T-SULLIVAN	1,159	1,009	1,269	1,269	1,300	1,300
472012 028		DOG FEE T-SUMNER	687	-	708	708	800	800
472012 030		DOG FEE T-WATERLOO	763	697	939	939	1,000	1,000
472012 032		DOG FEE T-WATERTOWN	1,444	1,142	1,553	1,553	1,600	1,600
472012 111		DOG FEE V-CAMBRIDGE	20	-	-	1	20	20
472012 141		DOG FEE V-JOHNSON CREEK	1,581	1,559	1,666	1,666	1,700	1,700
472012 171		DOG FEE V-PALMYRA	1,119	-	1,027	1,027	1,100	1,100
472012 181		DOG FEE V-SULLIVAN	297	259	356	356	400	400
472012 226		DOG FEE C-FORT ATKINSON	4,505	4,101	5,019	5,019	5,000	5,000
472012 241		DOG FEE C-JEFFERSON	2,455	2,176	2,497	2,497	2,500	2,500
472012 246		DOG FEE C-LAKE MILLS	1,188	1,199	1,603	1,603	1,700	1,700
472012 290		DOG FEE C-WATERLOO	1,392	1,036	1,287	1,287	1,400	1,400
472012 291		DOG FEE C-WATERTOWN	4,191	3,664	4,348	4,348	4,200	4,200
472012 292		DOG FEE C-WHITEWATER	58	-	80	80	100	100
REVENUES TOTAL			**34,612**	**25,351**	**38,315**	**38,316**	**37,720**	**37,720**
EXPENDITURES								
521290		HUMANE SOCIETY FEES	289	-	250	250	290	290
529003		DOG LISTING FEES	15,660	-	16,011	16,011	16,000	16,000
531319		OTHER OPERATING SUPPLIES	572	590	1,000	1,000	1,000	1,000
531321		PUBLICATION OF LEGAL NOTICE	128	139	150	150	150	150
531326		ADVERTISING	-	-	60	60	60	60
531353		DOG FEES RETURNED	17,962	-	20,844	20,845	20,220	20,220
		OPERATING EXPENDITURES	34,611	729	38,315	38,316	37,720	37,720
		EXPENDITURES TOTAL	**34,611**	**729**	**38,315**	**38,316**	**37,720**	**37,720**
		REVENUES	**34,612**	**25,351**	**38,315**	**38,316**	**37,720**	**37,720**
		EXPENDITURES	**34,611**	**729**	**38,315**	**38,316**	**37,720**	**37,720**
TOTAL BUSINESS UNIT-1211-DOG LICENSES			**(1)**	**(24,622)**	**-**	**-**	**-**	**-**
1213-ICC ACTIVITY								
REVENUES								
473010		INTERCOUNTY BILLED	400	-	600	400	600	600
REVENUES TOTAL			**400**	**-**	**600**	**400**	**600**	**600**
EXPENDITURES								
531313		PRINTING & DUPLICATING	47	112	100	100	100	100
532335		MEALS	337	6	300	200	300	300
594950		OPERATING RESERVE	-	-	-	396	696	696

COUNTY CLERK-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		OPERATING EXPENDITURES	384	118	400	696	1,096	1,096
		EXPENDITURES TOTAL	**384**	**118**	**400**	**696**	**1,096**	**1,096**
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	-	(496)	(496)
OTHER FINANCING SOURCES (USES) TOTAL			**-**	**-**	**-**	**-**	**(496)**	**(496)**
		REVENUES	**400**	**-**	**600**	**400**	**600**	**600**
		EXPENDITURES	**384**	**118**	**400**	**696**	**1,096**	**1,096**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**-**	**-**	**(496)**	**(496)**
TOTAL BUSINESS UNIT-1213-ICC ACTIVITY			**(16)**	**118**	**(200)**	**296**	**-**	**-**
		REVENUES	**120,258**	**169,099**	**331,069**	**325,921**	**355,899**	**355,899**
		EXPENDITURES	**329,088**	**251,870**	**321,164**	**326,217**	**356,395**	**356,395**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**-**	**-**	**(496)**	**(496)**
TOTAL COUNTY CLERK DEPARTMENT			**208,830**	**82,771**	**(9,905)**	**296**	**-**	**-**

District Attorney

This department functions under the direction of the District Attorney, who is an elected official.

MISSION

PROGRAM DESCRIPTION

The District Attorney administers prosecution on behalf of the State of Wisconsin or Jefferson County at all stages of criminal, traffic, juvenile delinquency, children in need of protection or services, conservation code violations, wage claims, county ordinance violations and forfeiture actions.

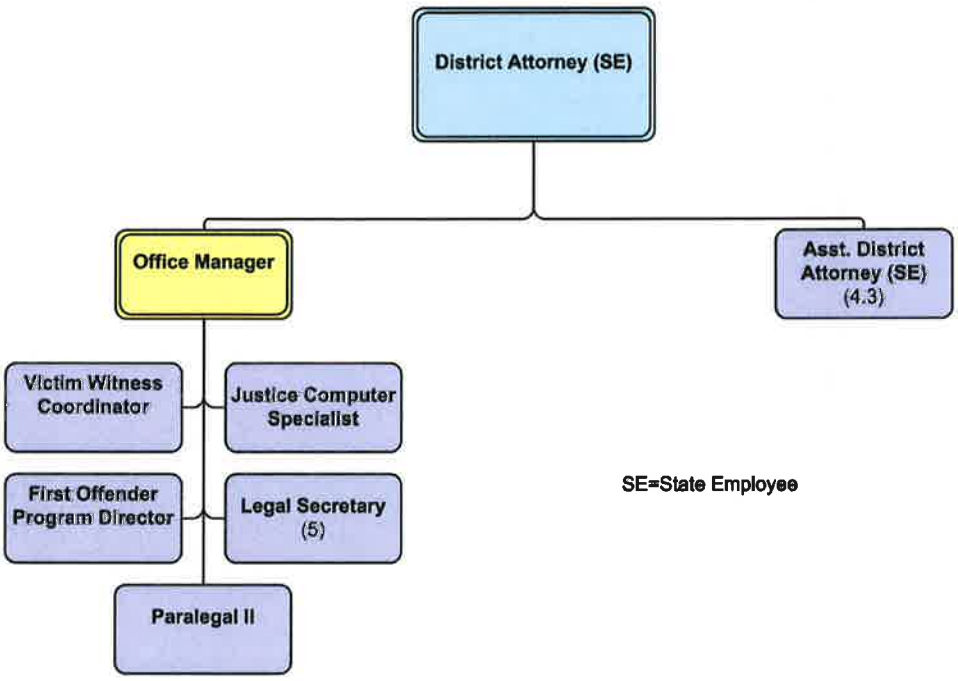
Other areas of responsibility include advising law enforcement officers on cases under investigation, deciding what charges shall be brought against the accused persons and representing the state or county in court. The district attorney is also the legal advisor to the sheriff, municipal chiefs of police, officers serving this county, including the Wisconsin State Patrol and other government officials who periodically make inquiries of the District Attorney.

UNIT 1602: Victim Witness Program: The District Attorney's Office is responsible for the Victim/Witness Assistance Program. This program provides support and information services to victims and witnesses of crime. The program is expected to reimburse at approximately 41% of expenditures. Previous years we have experienced reimbursement at an average rate of 50%.

UNIT 1603: First Offender Program: The Office of the District Attorney is also responsible for the First Offender Program. This program is a Prosecution Diversion Program designed to divert first time offenders from the courts. This program provides considerable savings to the County in terms of processing a defendant through the court system. We can avoid tying up court personnel and avoid costs in the form of witness fees, subpoena fees, jury fees, etc. The director of the program monitors candidates monthly. The director meets with the participants and determines needs and conditions to be addressed, given the specific crime. These conditions may include counseling, drug testing, assessments, classes, short and long term goal setting, community service, etc. The program is run similarly to a probation department where an agent monitors conditions set by the Court. Any individual diverted into this program is assessed a participation fee of $350.

PERFORMANCE MEASURES	2014 BUDGET	2015 BUDGET	2016 BUDGET	BUDGET CHANGE
Criminal Referrals		2,300	2,300	0
Criminal Traffic		550	625	0
Juvenile Referrals		675	675	0
Civil Cases	15	15	15	0
TR & FO Citations	3,000	3,000	3,000	0
Total	6.540	6,540	6,815	0
VW – Total Services	2,100	2,100	2,100	0
FOP – Total	430	430	400	0

District Attorney



District Attorney

Financial Summary

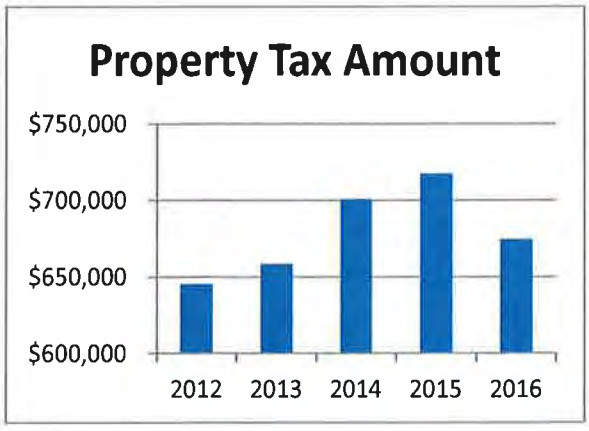
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	59,110	50,496	50,496	37,933	(12,563)	-24.88%
Fines, Forfeitures & Penalties	55,785	59,750	59,500	57,000	(2,500)	-4.20%
Public Charges	7,438	8,200	8,200	8,000	(200)	-2.44%
Intergovernmental Charges	5,609	8,200	8,200	8,000	(200)	-2.44%
Total Revenues	127,942	126,646	126,396	110,933	(15,463)	-12.23%
Expenditures						
Personnel Expenses	723,934	732,976	732,976	701,368	(31,608)	-4.31%
Purchased Services	36,308	39,730	42,800	38,250	(4,550)	-10.63%
Operating Costs	24,974	47,123	51,077	28,900	(22,177)	-43.42%
Interdept. Charges	10,156	14,671	14,671	14,319	(352)	-2.40%
Other Expenses	2,486	2,410	2,410	2,674	264	10.95%
Total Expenditures	797,858	836,910	843,934	785,511	(58,423)	-6.92%
Property Taxes	700,935	717,538	717,538	674,578	(42,960)	-5.99%
Addition to (Use of) Fund Balance	31,019	7,274	-	-		

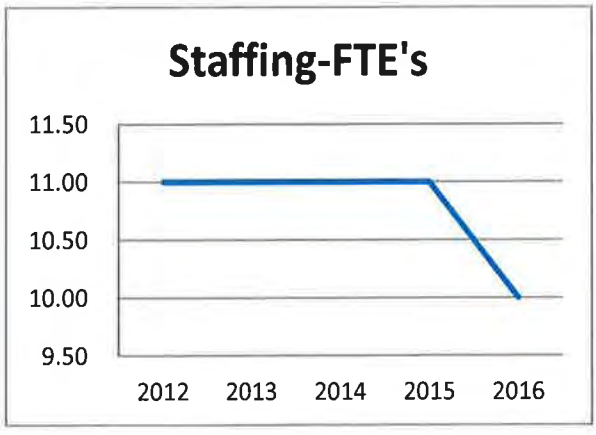
Summary Highlights:

The 2016 budget provides $674,578 in tax levy, which is a $42,960 decrease in levy from the 2015 amended budget. The primary reason for this decrease was a reduction in staffing.

Summary of Capital Items:

None





DISTRICT ATTORNEY-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
1601-DISTRICT ATTORNEY								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	310,215	620,430	620,430	589,728	589,728
421012	66	ST AID WAGES ALLOCATE	1,347	263	2,496	2,496	933	933
442010		RESTITUTION	14,335	4,493	18,500	18,500	16,000	16,000
451002		PRIVATE PARTY PHOTOCOPY	7,436	3,733	8,000	8,000	8,000	8,000
451042		WORTHLESS CHECK ENFORCEMEN	-	-	200	200	-	-
451308		POSTAGE FEES	2	-	-	-	-	-
471200		STATE/FED COPYING/PRINTING	5,609	-	7,500	7,500	7,500	7,500
474200		COPYING & PRINTING INTERDEPT	-	-	700	700	500	500
REVENUES TOTAL			**28,729**	**318,704**	**657,826**	**657,826**	**622,661**	**622,661**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	47,365	23,023	52,910	52,910	54,909	54,909
511210		WAGES-REGULAR	266,306	127,694	307,498	307,498	308,338	308,338
511220		WAGES-OVERTIME	16	7	-	-	-	-
511310		WAGES-SICK LEAVE	10,774	8,054	-	-	-	-
511320		WAGES-VACATION PAY	25,068	12,343	-	-	-	-
511330		WAGES-LONGEVITY PAY	2,006	56	2,007	2,007	2,093	2,093
511340		WAGES-HOLIDAY PAY	14,224	5,136	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	830	438	-	-	-	-
511380		WAGES-BEREAVEMENT	601	-	-	-	-	-
		SALARIES TOTAL	367,190	176,751	362,415	362,415	365,340	365,340
512141		SOCIAL SECURITY	27,787	13,158	28,771	28,771	27,295	27,295
512142		RETIREMENT (EMPLOYER)	25,222	11,836	25,813	25,813	24,112	24,112
512144		HEALTH INSURANCE	125,866	58,635	128,092	128,092	120,280	120,280
512145		LIFE INSURANCE	130	72	168	168	142	142
512150		FSA CONTRIBUTION	-	2,000	1,875	1,875	1,725	1,725
512173		DENTAL INSURANCE	7,970	3,776	8,604	8,604	7,380	7,380
		FRINGE TOTAL	186,975	89,477	193,323	193,323	180,934	180,934
		TOTAL SALARIES AND FRINGES	554,165	266,228	555,738	555,738	546,274	546,274
521251		TRANSCRIPTS	1,125	284	1,250	1,250	1,000	1,000
521255		PAPER SERVICE	33,973	14,373	36,000	40,000	36,000	36,000
529159		EXPERT WITNESS EXPENDITURES	-	180	180	-	-	-
529159	01	WITNESS FEE	-	-	1,000	500	500	500
529160		INTERPRETER FEE	-	-	50	50	50	50
531243		FURNITURE & FURNISHINGS	-	124	2,300	4,000	1,000	1,000
531301		OFFICE EQUIPMENT	-	79	80	-	150	150
531303		COMPUTER EQUIPMT & SOFTWARE	1,082	1,783	1,800	1,200	-	-
531311		POSTAGE & BOX RENT	3,036	1,548	2,800	2,800	2,800	2,800
531312		OFFICE SUPPLIES	6,388	1,952	6,000	7,000	6,000	6,000
531313		PRINTING & DUPLICATING	(63)	83	800	800	300	300
531324		MEMBERSHIP DUES	50	-	50	50	3,065	3,065
531340		INCIDENTAL CASE PREPARATION	422	110	1,200	2,300	1,200	1,200
531348		EDUCATIONAL SUPPLIES	1,097	90	600	600	600	600
531351		GAS/DIESEL	61	-	-	-	-	-
532325		REGISTRATION	90	75	100	90	100	100
532332		MILEAGE	232	-	304	304	304	304
532335		MEALS	102	-	120	120	132	132
532336		LODGING	350	140	350	350	394	394
533225		TELEPHONE & FAX	666	170	700	1,700	600	600
535242		MAINTAIN MACHINERY & EQUIP	2,077	884	1,920	1,920	1,560	1,560
535247		BLDG REPAIR & MAINT	-	17,342	17,342	17,186	-	-
536534		MACHINERY RENT & LEASE	5,741	2,934	5,737	5,737	6,456	6,456
571004		IP TELEPHONY ALLOCATION	2,270	1,598	3,196	3,196	3,473	3,473
571005		DUPLICATING ALLOCATION	212	342	683	683	523	523
571009		MIS PC GROUP ALLOCATION	-	909	1,817	1,817	963	963
571010		MIS SYSTEMS GRP ALLOC(ISIS)	5,662	3,291	6,582	6,582	7,160	7,160
591519		OTHER INSURANCE	1,911	963	1,853	1,853	2,057	2,057
		OPERATING EXPENDITURES	66,484	49,254	94,814	102,088	76,387	76,387
		EXPENDITURES TOTAL	**620,649**	**315,482**	**650,552**	**657,826**	**622,661**	**622,661**
		REVENUES	**28,729**	**318,704**	**657,826**	**657,826**	**622,661**	**622,661**
		EXPENDITURES	**620,649**	**315,482**	**650,552**	**657,826**	**622,661**	**622,661**
TOTAL BUSINESS UNIT-1601-DISTRICT ATTORNEY			**591,920**	**(3,222)**	**(7,274)**	**-**	**-**	**-**

DISTRICT ATTORNEY-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
1602-VICTIM WITNESS								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	32,041	64,082	64,082	49,806	49,806
421001		STATE AID	57,763	25,000	48,000	48,000	37,000	37,000
REVENUES TOTAL			**57,763**	**57,041**	**112,082**	**112,082**	**86,806**	**86,806**
EXPENDITURES								
511210		WAGES-REGULAR	53,010	20,906	67,148	67,148	52,297	52,297
511220		WAGES-OVERTIME	98	-	-	-	-	-
511310		WAGES-SICK LEAVE	1,357	78	-	-	-	-
511320		WAGES-VACATION PAY	6,434	1,066	-	-	-	-
511330		WAGES-LONGEVITY PAY	533	-	554	554	413	413
511340		WAGES-HOLIDAY PAY	2,647	711	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	154	-	-	-	-	-
511380		WAGES-BEREAVEMENT	305	179	-	-	-	-
		SALARIES TOTAL	64,538	22,940	67,702	67,702	52,710	52,710
512141		SOCIAL SECURITY	4,840	1,704	5,068	5,068	3,953	3,953
512142		RETIREMENT (EMPLOYER)	4,513	1,560	4,604	4,604	3,479	3,479
512144		HEALTH INSURANCE	26,160	8,698	26,312	26,312	19,734	19,734
512145		LIFE INSURANCE	41	12	43	43	28	28
512150		FSA CONTRIBUTION	-	250	375	375	275	275
512173		DENTAL INSURANCE	1,475	531	1,620	1,620	1,188	1,188
		FRINGE TOTAL	37,029	12,755	38,022	38,022	28,657	28,657
		TOTAL SALARIES AND FRINGES	101,567	35,695	105,724	105,724	81,367	81,367
529160		INTERPRETER FEE	135	-	500	500	300	300
531311		POSTAGE & BOX RENT	1,176	536	1,500	1,500	1,400	1,400
531312		OFFICE SUPPLIES	821	258	650	650	650	650
531313		PRINTING & DUPLICATING	575	321	1,100	1,100	900	900
531324		MEMBERSHIP DUES	70	35	70	70	35	35
532325		REGISTRATION	50	50	80	80	80	80
532332		MILEAGE	185	127	250	250	250	250
532335		MEALS	32	27	50	50	44	44
532336		LODGING	-	-	140	140	180	180
533225		TELEPHONE & FAX	32	8	250	250	50	50
571004		IP TELEPHONY ALLOCATION	195	137	274	274	298	298
571010		MIS SYSTEMS GRP ALLOC(ISIS)	999	581	1,162	1,162	885	885
591519		OTHER INSURANCE	341	173	332	332	367	367
		OPERATING EXPENDITURES	4,611	2,253	6,358	6,358	5,439	5,439
		EXPENDITURES TOTAL	**106,178**	**37,948**	**112,082**	**112,082**	**86,806**	**86,806**
		REVENUES	**57,763**	**57,041**	**112,082**	**112,082**	**86,806**	**86,806**
		EXPENDITURES	**106,178**	**37,948**	**112,082**	**112,082**	**86,806**	**86,806**
TOTAL BUSINESS UNIT-1602-VICTIM WITNESS			**48,415**	**(19,093)**	-	-	-	-
1603-FIRST OFFENDER PROGRAM COORD								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	16,513	33,026	33,026	35,044	35,044
441001		FIRST OFFENDER PROGRAM	40,950	11,993	41,000	41,000	41,000	41,000
442010		RESTITUTION	500	250	250	-	-	-
REVENUES TOTAL			**41,450**	**28,756**	**74,276**	**74,026**	**76,044**	**76,044**
EXPENDITURES								
511210		WAGES-REGULAR	36,169	19,044	45,832	45,832	47,484	47,484
511220		WAGES-OVERTIME	111	-	-	-	-	-
511310		WAGES-SICK LEAVE	2,281	1,034	-	-	-	-
511320		WAGES-VACATION PAY	2,564	1,437	-	-	-	-
511330		WAGES-LONGEVITY PAY	178	-	193	193	208	208
511340		WAGES-HOLIDAY PAY	1,706	695	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	274	49	-	-	-	-
		SALARIES TOTAL	43,283	22,259	46,025	46,025	47,692	47,692

DISTRICT ATTORNEY-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
512141		SOCIAL SECURITY	3,251	1,638	3,447	3,447	3,576	3,576
512142		RETIREMENT (EMPLOYER)	3,025	1,514	3,130	3,130	3,148	3,148
512144		HEALTH INSURANCE	17,614	8,702	17,541	17,541	17,940	17,940
512145		LIFE INSURANCE	41	21	41	41	41	41
512150		FSA CONTRIBUTION	-	250	250	250	250	250
512173		DENTAL INSURANCE	991	532	1,080	1,080	1,080	1,080
		FRINGE TOTAL	24,922	12,657	25,489	25,489	26,035	26,035
		TOTAL SALARIES AND FRINGES	68,205	34,916	71,514	71,514	73,727	73,727
529160		INTERPRETER FEE	575	-	400	500	400	400
529307		RESTITUTION OUTLAY	500	350	350	-	-	-
531311		POSTAGE & BOX RENT	190	70	160	160	160	160
531312		OFFICE SUPPLIES	119	-	120	120	120	120
531313		PRINTING & DUPLICATING	359	104	400	400	320	320
533225		TELEPHONE & FAX	32	8	150	150	50	50
571004		IP TELEPHONY ALLOCATION	130	92	183	183	198	198
571005		DUPLICATING ALLOCATION	24	-	-	-	15	15
571010		MIS SYSTEMS GRP ALLOC(ISIS)	666	387	774	774	804	804
591519		OTHER INSURANCE	231	118	225	225	250	250
		OPERATING EXPENDITURES	2,826	1,129	2,762	2,512	2,317	2,317
		EXPENDITURES TOTAL	**71,031**	**36,045**	**74,276**	**74,026**	**76,044**	**76,044**
		REVENUES	**41,450**	**28,756**	**74,276**	**74,026**	**76,044**	**76,044**
		EXPENDITURES	**71,031**	**36,045**	**74,276**	**74,026**	**76,044**	**76,044**
TOTAL BUSINESS UNIT-1603-FIRST OFFENDER PROGRA			**29,581**	**7,289**	**-**	**-**	**-**	**-**
		REVENUES	**127,942**	**404,501**	**844,184**	**843,934**	**785,511**	**785,511**
		EXPENDITURES	**797,858**	**389,475**	**836,910**	**843,934**	**785,511**	**785,511**
TOTAL DISTRICT ATTORNEY DEPARTMENT			**669,916**	**(15,026)**	**(7,274)**	**-**	**-**	**-**

Economic Development Consortium

This department functions under the direction of the Economic Development Director, who is appointed by the County Administrator. Policy guidance provided by the JCEDC Board of Directors

MISSION

The purpose of the Jefferson County Economic Development Consortium (JCEDC) is to foster and encourage responsible, economic development activities that result in job creation, retention, increased tax base and an improved sustainability and quality of life for the citizens of Jefferson County.

PROGRAM DESCRIPTION

- Leads economic development for Jefferson County, the Cities of Cambridge, Fort Atkinson, Jefferson, Lake Mills, Watertown, Waterloo, Whitewater and the Village of Johnson Creek. All give financial support and have voting representatives on the JCEDC Board of Directors. Various private sectors, such as agribusiness, business and other key stakeholders, also routinely participate with the Board of Directors
- Fosters and encourages responsible economic development activities that result in job creation, job retention, increased tax base and an improved quality of life for the citizens
- Reports activities in its Annual Report to the Jefferson County Board of Supervisors
- Meets monthly with its Board of Directors
- Enhances economic development activities in local communities including business retention, expansion, and attraction and disaster recovery activities such as flood recovery
- Fosters development of a physical infrastructure to support future economic development
- Enhances community development activities in local communities such as downtown revitalization and housing development and counseling
- Works to maintain the desired quality of life in each community and encourages and promotes sustainable development
- Develops a comprehensive, well-conceived and fully-developed economic development plan to enable the County to promote and encourage proactive, environmentally sound, socially responsible and sustainable economic growth
- Promotes intergovernmental cooperation through development of a coordinated, county-wide economic development program designed for, but not limited to: increased visibility, networking relationships, grants-in-aid, small business development, commercial and manufacturing retention and repository for information

Economic Development Consortium

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET	BUDGET CHANGE
Homebuyer Program	$20,650	$20,600	$10,000	$10,000	0%
Membership Income	$131,465	$133,435	$133,058	$133,058	0%
Brownfields Program Grant	$0	$13,100	$0	$9,200	N/A

Economic Development

Financial Summary

	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	-	97,781	4,000	9,200	5,200	130.00%
Public Charges	21,177	20,600	10,000	13,000	3,000	30.00%
Intergovt. Charges	133,058	133,435	133,279	135,350	2,071	1.55%
Misc. Revenues	-	5,000	-	10,000	10,000	-
Other Financing Sources	-	-	213,865	195,121	(18,744)	-8.76%
Total Revenues	154,235	256,816	361,144	362,671	1,527	0.42%
Expenditures						
Personnel Expenses	113,131	148,348	148,348	153,052	4,704	3.17%
Purchased Services	8,555	4,265	200	2,200	2,000	1000.00%
Operating Costs	21,341	31,335	23,855	43,570	19,715	82.65%
Interdept. Charges	8,749	7,887	7,867	8,342	475	6.04%
Other Expenses	14,492	87,700	180,874	155,507	(25,367)	-14.02%
Capital Items	-	-	-	-	-	-
Total Expenditures	166,268	279,535	361,144	362,671	1,527	0.42%
Property Taxes	-	-	-	-	-	-
Addition to (Use of) Fund Balance	(12,033)	(22,719)	-	-		

Summary Highlights:

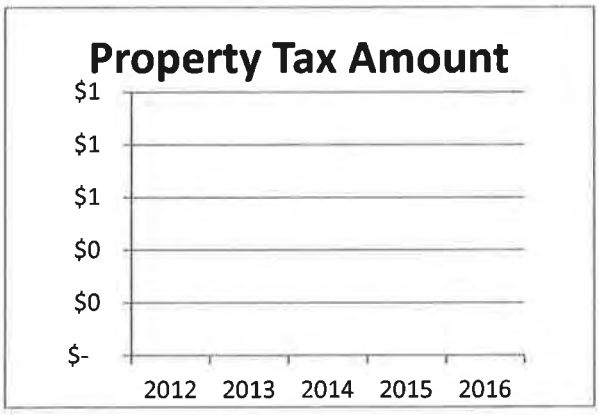
The County's 2016 cost share in funding the Consortium budget is based on the County's population estimate of 84,255, as provided by the Wisconsin Department of Administration. Participant funding is paid at a rate of $1 per census person based on an intergovernmental agreement.

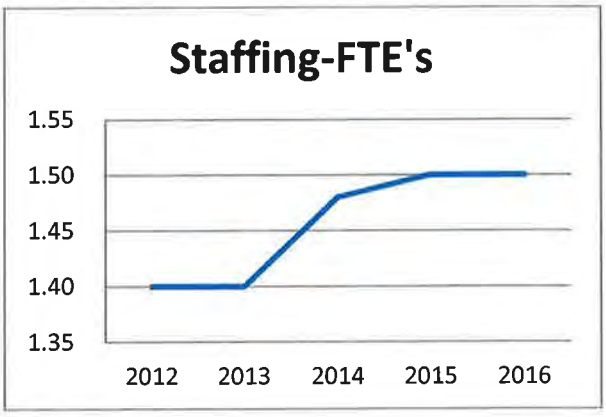
The tax levy for the County's cost share is budgeted on the County Board budget and it is an increase of $281 from the 2015 amended budget.

The 2016 budget includes $28,000 for the Railroad Consortium, in which $14,000 is included on the Economic Development budget and the other $14,000 is included in the County Board budget.

Summary of Capital Items:

None


Property Tax Amount
$1
$1
$1
$0
$0
$-
2012
2013
2014
2015
2016


Staffing-FTE's
1.55
1.50
1.45
1.40
1.35
2012
2013
2014
2015
2016

ECONOMIC DEVELOPMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
31-ECONOMIC DEVELOP CONSORTIUM								
REVENUES								
421001		STATE AID	-	-	13,100	4,000	9,200	9,200
421058		STATE AID - PRIOR YEAR	-	-	11,065	-	-	-
458007		JCEDC SERVICE FEES	21,177	13,537	20,600	10,000	13,000	13,000
472010	131	V-CAMBRIDGE	-	156	156	-	108	108
472010	141	V-JOHNSON CREEK	2,818	2,873	2,873	2,873	2,908	2,908
472010	226	C-FORT ATKINSON	12,367	12,364	12,364	12,364	12,355	12,355
472010	241	C-JEFFERSON	7,926	7,922	7,922	7,922	7,914	7,914
472010	246	C-LAKE MILLS	5,748	-	5,758	5,758	5,840	5,840
472010	290	C-WTLOO	3,321	3,323	3,323	3,323	3,330	3,330
472010	291	C-WTTN	15,428	15,472	15,472	15,472	15,414	15,414
472010	292	C-WHITEWATER	1,593	-	1,593	1,593	3,226	3,226
474022		DEPT ECON DEV FEES	83,857	83,974	83,974	83,974	84,255	84,255
485200		DONATIONS RESTRICTED	-	-	5,000	-	10,000	10,000
REVENUES TOTAL			**154,235**	**139,621**	**183,200**	**147,279**	**167,550**	**167,550**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	58,886	37,312	86,019	86,019	88,626	88,626
511210		WAGES-REGULAR	18,045	9,729	19,351	19,351	20,053	20,053
511220		WAGES-OVERTIME	-	113	-	-	-	-
511310		WAGES-SICK LEAVE	1,599	1,498	-	-	-	-
511320		WAGES-VACATION PAY	3,220	994	-	-	-	-
511330		WAGES-LONGEVITY PAY	54	-	59	59	66	66
511340		WAGES-HOLIDAY PAY	3,369	1,411	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	2,288	1,657	-	-	-	-
		SALARIES TOTAL	87,461	52,714	105,429	105,429	108,745	108,745
512141		SOCIAL SECURITY	6,890	4,010	7,990	7,990	8,193	8,193
512142		RETIREMENT (EMPLOYER)	6,113	3,585	7,169	7,169	7,177	7,177
512144		HEALTH INSURANCE	12,316	13,487	26,312	26,312	26,910	26,910
512145		LIFE INSURANCE	6	15	29	29	32	32
512150		FSA CONTRIBUTION	-	375	375	375	375	375
512173		DENTAL INSURANCE	345	616	1,044	1,044	1,620	1,620
		FRINGE TOTAL	25,670	22,088	42,919	42,919	44,307	44,307
		TOTAL SALARIES AND FRINGES	113,131	74,802	148,348	148,348	153,052	153,052
521219		OTHER PROFESSIONAL SERV	6,060	-	-	-	2,000	2,000
521229		RECRUITMENT RELATED	2,412	-	-	-	-	-
529305		WEB PAGE DEVELOPMENT	83	12	200	200	200	200
531001		CREDIT CARD FEES	8	-	-	-	-	-
531301		OFFICE EQUIPMENT	273	-	200	200	200	200
531303		COMPUTER EQUIPMT & SOFTWARE	4,092	600	840	840	1,040	1,040
531311		POSTAGE & BOX RENT	91	24	260	260	260	260
531312		OFFICE SUPPLIES	969	986	4,000	4,000	4,000	4,000
531313		PRINTING & DUPLICATING	50	20	30	30	30	30
531322		SUBSCRIPTIONS	8,795	2,186	10,820	10,820	12,620	12,620
531324		MEMBERSHIP DUES	860	545	815	815	2,300	2,300
531326		ADVERTISING	439	94	500	-	1,000	1,000
531349		OTHER OPERATING EXPENSES	-	-	5,000	-	10,000	10,000
532325		REGISTRATION	-	305	400	400	1,000	1,000
532332		MILEAGE	2,362	1,375	3,000	2,000	3,000	3,000
532334		COMMERCIAL TRAVEL	401	317	550	550	550	550
532335		MEALS	442	190	750	750	750	750
532336		LODGING	130	85	300	300	300	300
532339		OTHER TRAVEL & TOLLS	231	183	250	100	250	250
532350		TRAINING MATERIALS	489	326	1,000	500	4,000	4,000
533225		TELEPHONE & FAX	286	159	400	420	400	400
533236		WIRELESS INTERNET	761	497	1,020	1,020	1,020	1,020
535242		MAINTAIN MACHINERY & EQUIP	662	-	850	850	850	850
571004		IP TELEPHONY ALLOCATION	259	183	366	346	397	397
571007		MIS DIRECT CHARGES	2,097	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	5,460	3,180	6,359	6,359	6,738	6,738
571010		MIS SYSTEMS GRP ALLOC(ISIS)	933	581	1,162	1,162	1,207	1,207
591519		OTHER INSURANCE	492	262	524	483	573	573
593413		RAILROAD CONSORTIUM DONATION	14,000	14,000	14,000	14,000	14,000	14,000
594950		OPERATING RESERVE	-	-	-	162,684	136,934	136,934
		OPERATING EXPENDITURES	53,137	26,110	53,596	209,089	205,619	205,619
594955		VEST BENEFITS RESERVE	-	-	-	3,707	4,000	4,000

ECONOMIC DEVELOPMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		CAPITAL OUTLAY EXPENDITURES	-	-	-	3,707	4,000	4,000
		EXPENDITURES TOTAL	**166,268**	**100,912**	**201,944**	**361,144**	**362,671**	**362,671**
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	-	(195,121)	(195,121)
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	-	(195,121)	(195,121)
		REVENUES	**154,235**	**139,621**	**183,200**	**147,279**	**167,550**	**167,550**
		EXPENDITURES	**166,268**	**100,912**	**201,944**	**361,144**	**362,671**	**362,671**
		OTHER FINANCING SOURCES (USE	-	-	-	-	**(195,121)**	**(195,121)**
TOTAL BUSINESS UNIT-31-ECONOMIC DEVELOP CONSO			**12,033**	**(38,709)**	**18,744**	**213,865**	-	-
33-REVOLVING LOAN PROGRAM								
REVENUES								
421001		STATE AID	-	73,616	73,616	-	-	-
REVENUES TOTAL			-	**73,616**	**73,616**	-	-	-
EXPENDITURES								
521219		OTHER PROFESSIONAL SERV	-	440	440	-	-	-
593801		CDBG NON-LOAN OUTLAY	-	-	73,176	-	-	-
		OPERATING EXPENDITURES	-	440	73,616	-	-	-
		EXPENDITURES TOTAL	-	**440**	**73,616**	-	-	-
		REVENUES	-	**73,616**	**73,616**	-	-	-
		EXPENDITURES	-	**440**	**73,616**	-	-	-
TOTAL BUSINESS UNIT-33-REVOLVING LOAN PROGRAM			-	**(73,176)**	-	-	-	-
37-BROWNSFIELD								
EXPENDITURES								
521219		OTHER PROFESSIONAL SERV	-	3,625	3,625	-	-	-
532350		TRAINING MATERIALS	-	350	350	-	-	-
		OPERATING EXPENDITURES	-	3,975	3,975	-	-	-
		EXPENDITURES TOTAL	-	**3,975**	**3,975**	-	-	-
		EXPENDITURES	-	**3,975**	**3,975**	-	-	-
TOTAL BUSINESS UNIT-37-BROWNSFIELD			-	**3,975**	**3,975**	-	-	-
		REVENUES	**154,235**	**213,237**	**256,816**	**147,279**	**167,550**	**167,550**
		EXPENDITURES	**166,268**	**105,327**	**279,535**	**361,144**	**362,671**	**362,671**
		OTHER FINANCING SOURCES (USE	-	-	-	-	**(195,121)**	**(195,121)**
TOTAL ECONOMIC DEVELOPMENT DEPARTMENT			**12,033**	**(107,910)**	**22,719**	**213,865**	-	-

Emergency Management

This office functions under the direction of the Emergency Management Director, who is appointed by the County Administrator. Policy guidance is provided by the law Enforcement and Emergency Management Committee, Wisconsin State Statute 323, and County Ordinance No. 87-24.

MISSION

Emergency Management protects communities by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate against, prevent, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters.

PROGRAM DESCRIPTION

- Develops and promulgates plans consistent with state plans, directs the emergency management program and performs such other duties related to emergency management as required
- Coordinates and assists in developing town and municipal emergency management plans within the County
- Coordinates and assists in managing the County Hazmat Team
- Coordinates and participates in local emergency management training programs and exercises; provides emergency information and public education
- Assists the Jefferson County Local Emergency Planning Committee (LEPC) with its obligations under the Emergency Planning and Community Right to Know Act (EPCRA) and Wisconsin State Statute 323.0
- Updates the Jefferson County Hazardous Materials plans
- Coordinates the Flood Mitigation Acquisition and Demolition Project

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET
Update Comprehensive Emergency Management Plan and Corresponding Emergency Support Functions/Recovery Support Functions	n/a	24	24	33
Update Hazardous Materials Facility Off-Site Plans	n/a	11	11	12
Create New Hazardous Materials Facility Off-Site Plans	n/a	3	3	2
Tabletop/Functional Exercises	n/a	2	2	4
Grant Applications (Various projects)	n/a	4	4	4

Emergency Management

Emergency Management

Financial Summary

	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	986,152	802,694	635,165	581,147	(54,018)	-8.50%
Misc. Revenues	1,356	-	-	-	-	-
Other Financing Sources	-	-	204,207	112,651	(91,556)	-44.83%
Total Revenues	987,508	802,694	839,372	693,798	(145,574)	-17.34%
Expenditures						
Personnel Expenses	107,459	123,060	123,060	134,692	11,632	9.45%
Purchased Services	410	120	50	50	-	0.00%
Operating Costs	24,439	19,304	22,511	33,135	10,624	47.19%
Interdept. Charges	9,128	12,762	12,762	12,366	(396)	-3.10%
Other Expenses	1,270	1,308	1,308	1,528	220	-
Capital Items	747,018	790,604	754,207	586,251	(167,956)	-22.27%
Total Expenditures	889,724	947,158	913,898	768,022	(145,876)	-15.96%
Property Taxes	67,511	74,526	74,526	74,224	(302)	-0.41%
Addition to (Use of) Fund Balance	165,295	(69,938)	-	-		

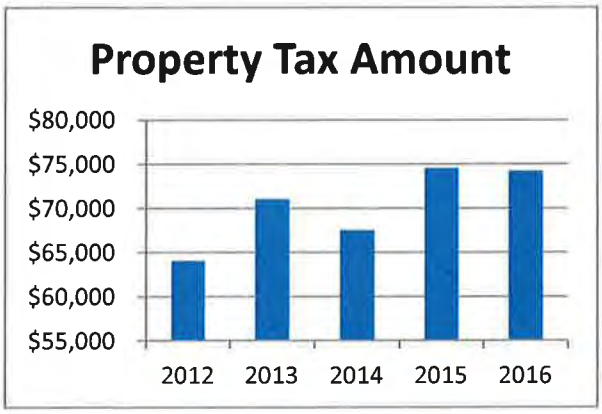
Summary Highlights:

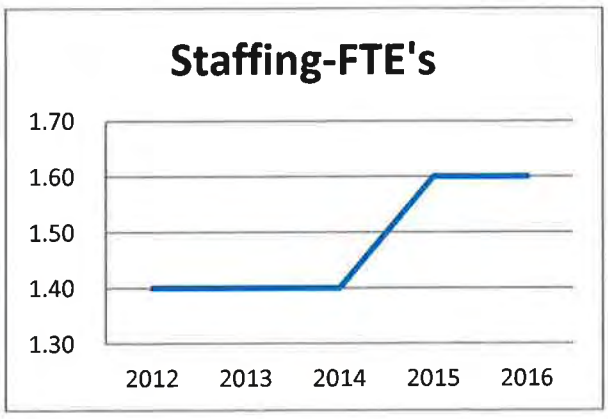
The 2016 budget provides $74,224 in tax levy, which is a $302 decrease in levy from the 2015 amended budget.

As a result of the 2008 flooding in Jefferson County, the county received grant funding through the Hazard Mitigation Grant Program (HMGP) to acquire properties affected by the flood. In 2016, it is estimated that $473,600 will be spent to purchase flooded properties using federal and state funding.

Summary of Capital Items:

$ 473,600 Flooded Properties (Federal and State Funded)





EMERGENCY MANAGEMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
2701-EMPG								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	17,339	34,677	34,677	30,212	30,212
421001		STATE AID	57,485	28,166	56,331	40,415	56,331	56,331
483002		MISC SALE/MATERIAL & SUPPLY	25	-	-	-	-	-
REVENUES TOTAL			57,510	45,505	91,008	75,092	86,543	86,543
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	25,523	13,719	32,976	32,976	34,164	34,164
511210		WAGES-REGULAR	4,635	4,813	10,943	10,943	11,192	11,192
511310		WAGES-SICK LEAVE	914	447	-	-	-	-
511320		WAGES-VACATION PAY	4,090	1,288	-	-	-	-
511330		WAGES-LONGEVITY PAY	168	-	175	175	183	183
511340		WAGES-HOLIDAY PAY	993	457	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	1,057	566	-	-	-	-
		SALARIES TOTAL	37,380	21,290	44,094	44,094	45,539	45,539
512141		SOCIAL SECURITY	2,762	1,577	3,319	3,319	3,353	3,353
512142		RETIREMENT (EMPLOYER)	2,609	1,447	2,998	2,998	3,006	3,006
512144		HEALTH INSURANCE	10,754	6,868	10,178	10,178	14,352	14,352
512145		LIFE INSURANCE	17	11	22	22	32	32
512148		UNEMPLOYMENT COMPENSATION	-	23	-	-	-	-
512150		FSA CONTRIBUTION	-	500	163	163	200	200
512173		DENTAL INSURANCE	577	426	756	756	864	864
		FRINGE TOTAL	16,719	10,852	17,436	17,436	21,807	21,807
		TOTAL SALARIES AND FRINGES	54,099	32,142	61,530	61,530	67,346	67,346
521219		OTHER PROFESSIONAL SERV	50	-	-	-	-	-
529299		PURCHASE CARE & SERVICES	-	-	70	-	-	-
531298		UNITED PARCEL SERVICE UPS	-	-	-	30	30	30
531303		COMPUTER EQUIPMT & SOFTWARE	-	-	-	-	2,125	2,125
531311		POSTAGE & BOX RENT	60	36	100	100	100	100
531312		OFFICE SUPPLIES	884	231	500	500	500	500
531313		PRINTING & DUPLICATING	111	44	200	200	200	200
531314		SMALL ITEMS OF EQUIPMENT	286	60	10	-	1,770	1,770
531321		PUBLICATION OF LEGAL NOTICE	54	-	-	54	-	-
531324		MEMBERSHIP DUES	40	43	153	40	110	110
531326		ADVERTISING	189	-	-	-	-	-
531348		EDUCATIONAL SUPPLIES	1,856	1,120	1,120	-	1,000	1,000
531351		GAS/DIESEL	482	187	300	600	600	600
532325		REGISTRATION	(107)	175	230	400	230	230
532332		MILEAGE	69	125	150	-	150	150
532335		MEALS	156	130	170	350	120	120
532336		LODGING	365	113	200	600	230	230
532350		TRAINING MATERIALS	1,403	-	-	-	1,000	1,000
533222		ELECTRIC	88	37	100	100	100	100
533225		TELEPHONE & FAX	674	220	750	750	750	750
533228		INTERNET	398	217	370	370	370	370
533236		WIRELESS INTERNET	1,310	507	1,365	1,365	1,365	1,365
533237		CABLE TELEVISION	563	285	1,000	1,000	1,000	1,000
535242		MAINTAIN MACHINERY & EQUIP	89	78	35	-	-	-
535349		OTHER SUPPLIES	-	-	-	-	500	500
571004		IP TELEPHONY ALLOCATION	1,686	1,187	2,374	2,374	2,580	2,580
571005		DUPLICATING ALLOCATION	9	138	276	276	71	71
571007		MIS DIRECT CHARGES	2,097	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	1,365	1,590	3,179	3,179	2,888	2,888
571010		MIS SYSTEMS GRP ALLOC(ISIS)	466	310	620	620	644	644
591519		OTHER INSURANCE	635	418	654	654	764	764
		OPERATING EXPENDITURES	15,278	7,251	13,926	13,562	19,197	19,197
		EXPENDITURES TOTAL	**69,377**	**39,393**	**75,456**	**75,092**	**86,543**	**86,543**
		REVENUES	**57,510**	**45,505**	**91,008**	**75,092**	**86,543**	**86,543**
		EXPENDITURES	**69,377**	**39,393**	**75,456**	**75,092**	**86,543**	**86,543**
TOTAL BUSINESS UNIT-2701-EMPG			**11,867**	**(6,112)**	**(15,552)**	-	-	-
2702-EPCRA								

EMERGENCY MANAGEMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
REVENUES								
411100		GENERAL PROPERTY TAXES	-	19,925	39,849	39,849	44,012	44,012
421001		STATE AID	40,526	20,665	41,329	34,750	41,216	41,216
REVENUES TOTAL			**40,526**	**40,590**	**81,178**	**74,599**	**85,228**	**85,228**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	27,323	15,409	32,976	32,976	34,164	34,164
511210		WAGES-REGULAR	4,419	4,779	10,943	10,943	11,192	11,192
511310		WAGES-SICK LEAVE	259	147	-	-	-	-
511320		WAGES-VACATION PAY	2,162	280	-	-	-	-
511330		WAGES-LONGEVITY PAY	168	-	175	175	183	183
511340		WAGES-HOLIDAY PAY	2,185	707	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	290	193	-	-	-	-
		SALARIES TOTAL	36,806	21,515	44,094	44,094	45,539	45,539
512141		SOCIAL SECURITY	2,724	1,596	3,319	3,319	3,353	3,353
512142		RETIREMENT (EMPLOYER)	2,575	1,464	2,998	2,998	3,006	3,006
512144		HEALTH INSURANCE	10,660	6,946	10,178	10,178	14,352	14,352
512145		LIFE INSURANCE	17	11	22	22	32	32
512150		FSA CONTRIBUTION	-	-	163	163	200	200
512173		DENTAL INSURANCE	578	427	756	756	864	864
		FRINGE TOTAL	16,554	10,444	17,436	17,436	21,807	21,807
		TOTAL SALARIES AND FRINGES	53,360	31,959	61,530	61,530	67,346	67,346
529299		PURCHASE CARE & SERVICES	-	-	50	50	50	50
531303		COMPUTER EQUIPMT & SOFTWARE	-	-	-	-	2,125	2,125
531311		POSTAGE & BOX RENT	331	34	130	130	130	130
531312		OFFICE SUPPLIES	533	231	500	500	500	500
531313		PRINTING & DUPLICATING	177	44	200	200	200	200
531314		SMALL ITEMS OF EQUIPMENT	238	10	500	500	500	500
531321		PUBLICATION OF LEGAL NOTICE	54	121	121	54	121	121
531324		MEMBERSHIP DUES	-	43	98	-	55	55
531326		ADVERTISING	189	-	-	-	-	-
531348		EDUCATIONAL SUPPLIES	137	86	86	-	1,000	1,000
531351		GAS/DIESEL	482	187	500	500	500	500
532325		REGISTRATION	88	175	230	175	230	230
532332		MILEAGE	15	-	200	200	200	200
532335		MEALS	33	22	64	30	120	120
532336		LODGING	145	113	183	-	230	230
532350		TRAINING MATERIALS	1,403	-	279	279	1,000	1,000
533222		ELECTRIC	-	-	-	10	-	-
533225		TELEPHONE & FAX	530	159	750	750	750	750
533228		INTERNET	398	217	362	362	362	362
533236		WIRELESS INTERNET	1,310	507	1,362	1,362	1,362	1,362
533237		CABLE TELEVISION	563	285	1,000	1,000	1,000	1,000
535242		MAINTAIN MACHINERY & EQUIP	89	70	-	-	-	-
535349		OTHER SUPPLIES	-	-	-	-	500	500
571004		IP TELEPHONY ALLOCATION	1,686	1,187	2,374	2,374	2,580	2,580
571005		DUPLICATING ALLOCATION	(12)	70	140	140	71	71
571009		MIS PC GROUP ALLOCATION	1,365	1,590	3,179	3,179	2,888	2,888
571010		MIS SYSTEMS GRP ALLOC(ISIS)	466	310	620	620	644	644
591519		OTHER INSURANCE	635	418	654	654	764	764
		OPERATING EXPENDITURES	10,855	5,879	13,582	13,069	17,882	17,882
		EXPENDITURES TOTAL	**64,215**	**37,838**	**75,112**	**74,599**	**85,228**	**85,228**
		REVENUES	**40,526**	**40,590**	**81,178**	**74,599**	**85,228**	**85,228**
		EXPENDITURES	**64,215**	**37,838**	**75,112**	**74,599**	**85,228**	**85,228**
TOTAL BUSINESS UNIT-2702-EPCRA			**23,689**	**(2,752)**	**(6,066)**	**-**	**-**	**-**
2703-HMPG FLOOD MITIGATION								
REVENUES								
421001		STATE AID	-	254,278	-	-	-	-
421099		CAPITAL STATE AID	882,042	-	699,048	550,000	473,600	473,600
483002		MISC SALE/MATERIAL & SUPPLY	331	-	-	-	-	-
REVENUES TOTAL			**882,373**	**254,278**	**699,048**	**550,000**	**473,600**	**473,600**

EMERGENCY MANAGEMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
EXPENDITURES								
594808		CAP LAND	747,018	290,604	790,604	550,000	473,600	473,600
594960		CAPITAL RESERVE	-	-	-	204,207	112,651	112,651
		CAPITAL OUTLAY EXPENDITURES	747,018	290,604	790,604	754,207	586,251	586,251
		EXPENDITURES TOTAL	**747,018**	**290,604**	**790,604**	**754,207**	**586,251**	**586,251**
OTHER FINANCING SOURCES (USES)								
699800		RESV APPLIED CAPITAL	-	-	-	-	(112,651)	(112,651)
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	-	(112,651)	(112,651)
		REVENUES	**882,373**	**254,278**	**699,048**	**550,000**	**473,600**	**473,600**
		EXPENDITURES	**747,018**	**290,604**	**790,604**	**754,207**	**586,251**	**586,251**
		OTHER FINANCING SOURCES (USE	-	-	-	-	**(112,651)**	**(112,651)**
TOTAL BUSINESS UNIT-2703-HMPG FLOOD MITIGATION			**(135,355)**	**36,326**	**91,556**	**204,207**	-	-
2705-EM OTHER ACTIVITY								
REVENUES								
421001		STATE AID	1,931	-	-	-	-	-
421002		STATE AID SARA COMP & HAZ	4,168	-	5,986	10,000	10,000	10,000
485200		DONATIONS RESTRICTED	1,000	-	-	-	-	-
REVENUES TOTAL			**7,099**	-	**5,986**	**10,000**	**10,000**	**10,000**
EXPENDITURES								
531303		COMPUTER EQUIPMT & SOFTWARE	1,180	-	-	4,000	4,000	4,000
531314		SMALL ITEMS OF EQUIPMENT	2,300	9,034	5,986	6,000	6,000	6,000
531320		SAFETY SUPPLIES	1,688	-	-	-	-	-
531348		EDUCATIONAL SUPPLIES	-	300	-	-	-	-
532350		TRAINING MATERIALS	1,931	-	-	-	-	-
		OPERATING EXPENDITURES	7,099	9,334	5,986	10,000	10,000	10,000
		EXPENDITURES TOTAL	**7,099**	**9,334**	**5,986**	**10,000**	**10,000**	**10,000**
		REVENUES	**7,099**	-	**5,986**	**10,000**	**10,000**	**10,000**
		EXPENDITURES	**7,099**	**9,334**	**5,986**	**10,000**	**10,000**	**10,000**
TOTAL BUSINESS UNIT-2705-EM OTHER ACTIVITY			-	**9,334**	-	-	-	-
2706-HAZMAT OPERATIONS								
EXPENDITURES								
529299		PURCHASE CARE & SERVICES	360	-	-	-	-	-
535242		MAINTAIN MACHINERY & EQUIP	1,655	-	-	-	-	-
		OPERATING EXPENDITURES	2,015	-	-	-	-	-
		EXPENDITURES TOTAL	**2,015**	-	-	-	-	-
		EXPENDITURES	**2,015**	-	-	-	-	-
TOTAL BUSINESS UNIT-2706-HAZMAT OPERATIONS			**2,015**	-	-	-	-	-
		REVENUES	**987,508**	**340,373**	**877,220**	**709,691**	**655,371**	**655,371**
		EXPENDITURES	**889,724**	**377,169**	**947,158**	**913,898**	**768,022**	**768,022**
		OTHER FINANCING SOURCES (USE	-	-	-	-	**(112,651)**	**(112,651)**
TOTAL EMERGENCY MANAGEMENT DEPARTMENT			**(97,784)**	**36,796**	**69,938**	**204,207**	-	-

Fair Park

The Fair Park functions under the direction of the Fair Park Director, who is appointed by the County Administrator. Policy guidance is provided by the Fair Park Committee.

MISSION STATEMENT

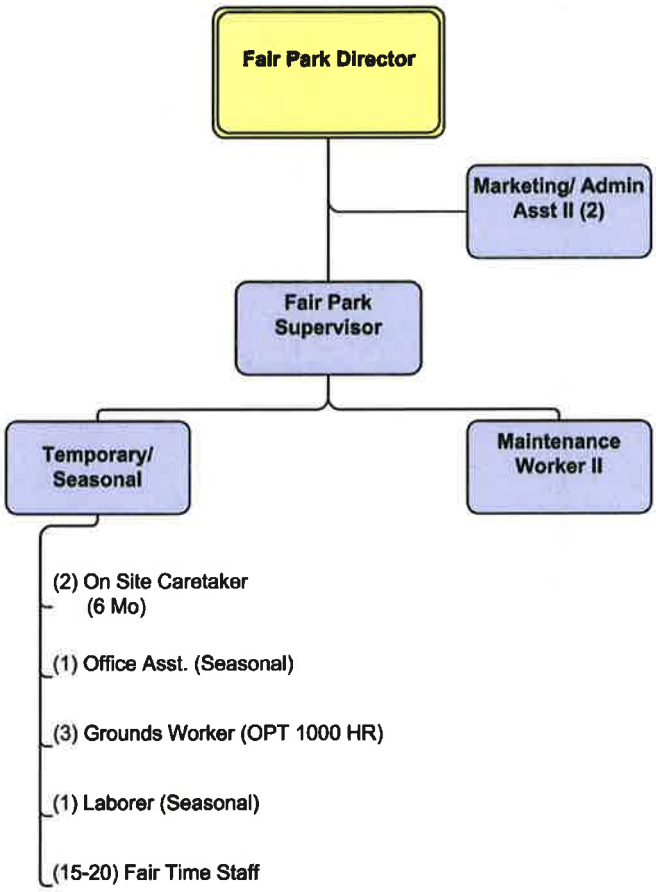
To provide a facility for all citizens where young and old can gather to display their talents, accomplishments and celebrate their cultures; thereby promoting education, entertainment and economic growth in Jefferson County.

PROGRAM DESCRIPTION

- Generates tourism benefiting businesses and citizens of Jefferson County. The County benefits from visitors throughout the Midwest from rental fees and County sales tax. Approximately 200,000 people visit the Fair Park annually
- Contributes to youth education by showcasing the accomplishments and the identity of our community through the County Fair
- Provides shelter and buildings for special events and activities
- Continues to gain support, sponsorships and revenue generation to minimize tax levy support

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET	BUDGET CHANGE
Gate Attendance	43,522	42,727	46,500	45,070	-3%
Event Days	250	218	358	225	-59%
# of Events	197	177	243	180	-35%

Fair Park


Fair Park Director
Marketing/ Admin Asst II (2)
Fair Park Supervisor
Temporary/ Seasonal
Maintenance Worker II
(2) On Site Caretaker (6 Mo)
(1) Office Asst. (Seasonal)
(3) Grounds Worker (OPT 1000 HR)
(1) Laborer (Seasonal)
(15-20) Fair Time Staff

Fair Park

Financial Summary

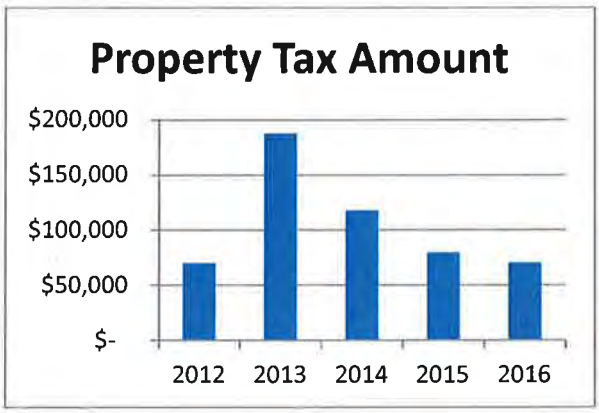
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	7,034	7,154	6,400	7,154	754	11.78%
Public Charges	532,743	488,350	537,500	512,000	(25,500)	-4.74%
Intergovernmental Charges	4,000	4,000	4,000	4,000	-	0.00%
Misc. Revenues	597,450	550,150	592,387	582,500	(9,887)	-1.67%
Other Finance Sources	-	-	-	26,077	26,077	-
Total Revenues	1,141,227	1,049,654	1,140,287	1,131,731	(8,556)	-0.75%
Expenditures						
Personnel Expenses	445,758	439,823	456,833	463,469	6,636	1.45%
Purchased Services	61,716	51,851	55,451	60,317	4,866	8.78%
Operating Costs	641,048	617,425	651,520	615,575	(35,945)	-5.52%
Interdept. Charges	15,589	20,289	20,362	19,694	(668)	-3.28%
Other Expenses	9,764	10,112	41,626	43,025	1,399	3.36%
Capital Items	70,931	119,400	139,249	43,000	(96,249)	-69.12%
Total Expenditures	1,244,806	1,258,900	1,365,041	1,245,080	(119,961)	-8.79%
Property Taxes	118,006	79,678	79,678	70,349	(9,329)	-11.71%
Addition to (Use of) Fund Balance	14,427	(129,568)	(145,076)	(43,000)		

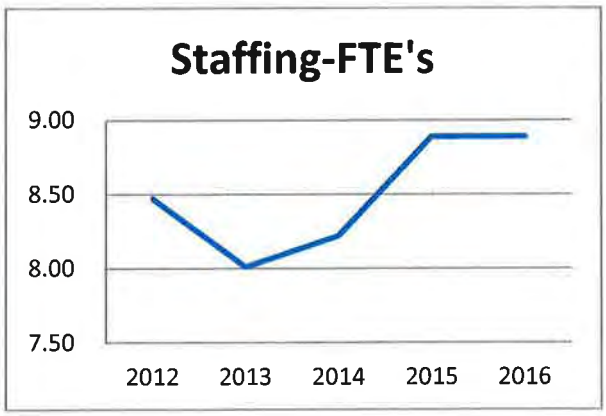
Summary Highlights:

The 2016 budget provides $70,349 in tax levy, which is a $9,329 decrease in levy from the 2015 amended budget. The primary reason for this decrease was capital items that were funded under levy.

Summary of Capital Items:

$ 12,000	Utility Terrain Vehicle
$ 7,500	Buildings-Roofs, Windows, Siding
$ 9,000	Barricades-Transformers & Other Critical Structures
$ 7,500	Electrical Repairs
$ 7,000	Activity Center Doors
$ 43,000	Total Capital Items


Property Tax Amount
$200,000
$150,000
$100,000
$50,000
$-
2012
2013
2014
2015
2016


Staffing-FTE's
9.00
8.50
8.00
7.50
2012
2013
2014
2015
2016

FAIR PARK-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
6901-FAIR PARK ACTIVITIES								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	65,327	130,653	130,653	125,257	125,257
457010		SPONSOR REVENUE	40,000	-	45,000	45,000	45,000	45,000
457023		OTHER PUBLIC CHARGES	477	2,115	2,200	-	-	-
457025		HORSE SHOW FEES	73,573	8,925	20,000	22,000	20,000	20,000
457026		SHAVING SALES	30,411	3,092	32,000	36,000	35,000	35,000
457031		ADMISSION REVENUE	7,185	-	-	-	-	-
474169		FAIR BILLED	4,000	4,000	4,000	4,000	4,000	4,000
482012		BUILDING RENTAL	167,448	70,627	165,000	176,000	170,000	170,000
482013		STALL RENTAL	78,445	4,110	78,000	90,000	85,000	85,000
482014		WINTER STORAGE RENTAL	45,133	5,716	45,000	42,000	42,000	42,000
482015		SPACE-FOOD VENDOR	21,759	2,161	16,000	18,000	18,000	18,000
482016		SPACE-BEVERAGE VENDOR	16,869	2,249	18,000	19,000	18,000	18,000
482017		SPACE-OTHER VENDOR	15,909	100	2,000	2,500	2,500	2,500
482021		CAMPING FEE OTHER	41,575	6,285	38,000	49,000	49,000	49,000
483004		SALE SALVAGE & WASTE	6,325	-	-	-	-	-
486001		VENDING COMMISSION	1,217	256	1,200	1,200	1,000	1,000
486004		MISCELLANEOUS REVENUE	-	1,149	1,200	-	-	-
REVENUES TOTAL			**550,326**	**176,112**	**598,253**	**635,353**	**614,757**	**614,757**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	73,752	37,572	99,229	99,229	101,381	101,381
511210		WAGES-REGULAR	77,251	47,375	106,724	106,724	109,940	109,940
511220		WAGES-OVERTIME	1,758	285	570	114	118	118
511230		WAGES-REGULAR OVERTIME	47	63	100	-	-	-
511240		WAGES-TEMPORARY	5,655	3,149	13,343	13,343	12,459	12,459
511310		WAGES-SICK LEAVE	5,963	11,646	-	-	-	-
511320		WAGES-VACATION PAY	7,316	674	1,500	-	-	-
511330		WAGES-LONGEVITY PAY	370	-	250	249	261	261
511340		WAGES-HOLIDAY PAY	6,586	2,482	4,964	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	10,925	1,051	2,000	-	-	-
511380		WAGES-BEREAVEMENT	103	-	-	-	-	-
		SALARIES TOTAL	189,726	104,297	228,680	219,659	224,159	224,159
512141		SOCIAL SECURITY	14,851	7,632	15,264	16,626	16,890	16,890
512142		RETIREMENT (EMPLOYER)	10,491	6,142	12,284	13,706	12,205	12,205
512144		HEALTH INSURANCE	62,382	27,306	54,612	53,697	55,878	55,878
512145		LIFE INSURANCE	43	17	30	28	47	47
512146		WORKERS COMPENSATION	522	4	-	-	-	-
512150		FSA CONTRIBUTION	-	800	800	788	788	788
512173		DENTAL INSURANCE	4,545	2,051	4,100	4,050	4,050	4,050
		FRINGE TOTAL	92,834	43,952	87,090	88,895	89,858	89,858
		TOTAL SALARIES AND FRINGES	282,560	148,249	315,770	308,554	314,017	314,017
521216		JANITORAL	1,740	760	1,500	1,700	1,700	1,700
521219		OTHER PROFESSIONAL SERV	-	75	200	-	-	-
521297		STALL CLEANING	4,647	-	4,600	4,500	4,500	4,500
529170		GROUNDS KEEPING CHARGES	19,647	10,532	14,551	14,551	21,217	21,217
531001		CREDIT CARD FEES	53	(27)	50	50	-	-
531298		UNITED PARCEL SERVICE UPS	14	-	75	100	100	100
531301		OFFICE EQUIPMENT	1,332	150	850	1,000	1,000	1,000
531303		COMPUTER EQUIPMT & SOFTWARE	1,061	1,238	2,700	2,700	3,000	3,000
531304		NONCAPITAL AUTO	5,004	-	-	-	-	-
531311		POSTAGE & BOX RENT	1,613	84	550	850	850	850
531312		OFFICE SUPPLIES	1,579	1,118	2,000	2,000	1,600	1,600
531313		PRINTING & DUPLICATING	1,532	918	1,400	1,000	1,000	1,000
531314		SMALL ITEMS OF EQUIPMENT	13,803	1,426	5,000	12,500	12,500	12,500
531320		SAFETY SUPPLIES	21	33	250	250	150	150
531322		SUBSCRIPTIONS	100	-	110	110	110	110
531324		MEMBERSHIP DUES	2,708	1,265	1,400	1,400	1,400	1,400
531326		ADVERTISING	4,698	1,447	2,800	4,500	4,000	4,000
531349		OTHER OPERATING EXPENSES	1,384	391	1,000	1,600	1,240	1,240
531351		GAS/DIESEL	19,369	1,470	11,000	13,000	13,000	13,000
531367		WOOD SHAVINGS	30,304	8,398	26,000	27,000	24,500	24,500
532325		REGISTRATION	521	55	750	1,300	1,000	1,000
532332		MILEAGE	259	97	300	300	300	300
532334		COMMERCIAL TRAVEL	-	-	400	400	600	600
532335		MEALS	395	111	750	1,000	700	700
532336		LODGING	2,371	787	2,900	2,900	2,900	2,900

FAIR PARK-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
532339		OTHER TRAVEL & TOLLS	97	-	50	100	75	75
533221		WATER	15,196	3,196	6,800	7,500	7,500	7,500
533222		ELECTRIC	39,033	18,175	39,000	44,000	36,000	36,000
533223		SEWER	7,114	3,181	7,000	7,500	7,000	7,000
533224		NATURAL GAS	12,270	5,422	11,000	9,000	9,000	9,000
533225		TELEPHONE & FAX	2,410	1,100	2,000	2,000	500	500
533235		STORM WATER UTILITY	13,558	8,440	14,500	14,500	16,000	16,000
533236		WIRELESS INTERNET	520	163	400	500	350	350
535232		GRAVELING	3,953	-	3,500	5,000	4,500	4,500
535242		MAINTAIN MACHINERY & EQUIP	12,590	5,006	9,000	9,000	9,000	9,000
535245		GROUNDS IMPROVEMENTS	7,937	8,405	14,500	14,500	15,500	15,500
535247		BLDG REPAIR & MAINT	23,657	16,465	25,000	25,000	26,000	26,000
535297		REFUSE COLLECTION	19,585	2,106	13,000	14,000	13,000	13,000
535347		BEVERAGE PURCHASES	12,695	4,499	12,000	14,000	12,000	12,000
535349		OTHER SUPPLIES	85	-	50	100	-	-
535352		VEHICLE PARTS & REPAIRS	3,730	2,505	5,000	5,000	5,000	5,000
535355		PLUMBING & ELECTRICAL	4,914	5,729	12,000	14,000	13,000	13,000
536533		EQUIPMENT RENT & LEASE	11,761	-	2,000	4,500	2,500	2,500
571004		IP TELEPHONY ALLOCATION	1,038	731	1,450	1,461	1,588	1,588
571005		DUPLICATING ALLOCATION	(2)	556	1,050	1,112	1,288	1,288
571007		MIS DIRECT CHARGES	1,049	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	6,825	4,769	9,538	9,538	8,182	8,182
571010		MIS SYSTEMS GRP ALLOC(ISIS)	3,191	1,554	3,109	3,109	4,541	4,541
591519		OTHER INSURANCE	6,503	3,813	6,668	6,668	10,849	10,849
		OPERATING EXPENDITURES	323,864	126,143	279,751	306,799	300,740	300,740
594810		CAP EQUIPMENT	58,524	4,629	17,500	17,500	21,000	21,000
594820		CAP OTHER	-	-	-	10,000	-	-
594821		CAP IMPRV LAND	5,572	76,900	76,900	51,008	-	-
594822		CAP IMPRV BLDG	6,835	-	25,000	60,741	22,000	22,000
		CAPITAL OUTLAY EXPENDITURES	70,931	81,529	119,400	139,249	43,000	43,000
		EXPENDITURES TOTAL	**677,355**	**355,921**	**714,921**	**754,602**	**657,757**	**657,757**
		REVENUES	**550,326**	**176,112**	**598,253**	**635,353**	**614,757**	**614,757**
		EXPENDITURES	**677,355**	**355,921**	**714,921**	**754,602**	**657,757**	**657,757**
TOTAL BUSINESS UNIT-6901-FAIR PARK ACTIVITIES			**127,029**	**179,809**	**116,668**	**119,249**	**43,000**	**43,000**
6902-FAIR WEEK								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	(25,488)	(50,975)	(50,975)	(54,908)	(54,908)
421001		STATE AID	7,034	7,154	7,154	6,400	7,154	7,154
457005		RESERVED SEATING FEES	46,721	21,844	44,000	55,000	55,000	55,000
457009		CONTEST ENTRY FEES	800	-	1,000	1,000	-	-
457010		SPONSOR REVENUE	80,459	18,352	85,000	110,000	85,000	85,000
457011		GATE RECEIPTS	239,632	10,914	234,000	245,000	245,000	245,000
457013		STALL & PEN FEES	6,386	4,485	5,600	5,000	5,000	5,000
457021		PREMIUM BOOK SALES	210	38	50	-	-	-
457029		FFA ENROLLMENT	-	6,442	6,500	2,000	6,500	6,500
457030		CREDIT CARD SURCHARGE	-	-	-	1,000	-	-
459001		SODA	6,890	-	13,000	15,500	15,500	15,500
482015		SPACE-FOOD VENDOR	31,369	13,573	32,000	35,000	35,000	35,000
482016		SPACE-BEVERAGE VENDOR	81,554	-	79,000	83,000	80,000	80,000
482017		SPACE-OTHER VENDOR	29,295	5,372	24,000	25,000	25,000	25,000
482018		SPACE-CARNIVAL	25,088	-	30,000	25,000	30,000	30,000
482019		CAMPING FEE 4-H	22,446	21,365	22,000	16,000	20,000	20,000
482020		CAMPING FEE VENDOR	1,217	-	(1,500)	3,000	3,000	3,000
REVENUES TOTAL			**579,101**	**84,051**	**530,829**	**576,925**	**557,246**	**557,246**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	41,552	18,792	37,584	42,857	44,060	44,060
511210		WAGES-REGULAR	47,770	9,041	19,000	26,205	26,974	26,974
511220		WAGES-OVERTIME	899	10	8,500	10,528	10,843	10,843
511240		WAGES-TEMPORARY	42,806	3,344	25,000	36,497	36,440	36,440
511310		WAGES-SICK LEAVE	-	2,613	3,500	-	-	-
511320		WAGES-VACATION PAY	1,730	227	500	-	-	-
511330		WAGES-LONGEVITY PAY	-	-	-	62	65	65
511340		WAGES-HOLIDAY PAY	1,364	385	650	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	455	635	1,200	-	-	-

FAIR PARK-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		SALARIES TOTAL	136,576	35,047	95,934	116,149	118,382	118,382
512141		SOCIAL SECURITY	10,500	2,573	7,500	8,822	8,974	8,974
512142		RETIREMENT (EMPLOYER)	7,788	2,154	4,300	6,001	5,285	5,285
512143		RETIREMENT (EMPLOYEE)	824	-	-	897	-	-
512144		HEALTH INSURANCE	5,622	6,928	13,856	14,828	15,216	15,216
512145		LIFE INSURANCE	3	11	50	19	32	32
512150		FSA CONTRIBUTION	-	200	213	213	213	213
512173		DENTAL INSURANCE	553	652	1,300	1,350	1,350	1,350
		FRINGE TOTAL	25,290	12,518	27,219	32,130	31,070	31,070
		TOTAL SALARIES AND FRINGES	161,866	47,565	123,153	148,279	149,452	149,452
514151		PER DIEM	1,325	-	900	-	-	-
521216		JANITORAL	-	-	-	1,700	1,700	1,700
521219		OTHER PROFESSIONAL SERV	1,100	-	300	500	500	500
521647		VETERINARY SERVICES	698	-	700	700	700	700
521648		AMBULANCE/EMS SERVICES	2,500	-	2,500	3,800	2,500	2,500
521649		SECURITY SERVICES	5,103	-	5,000	5,500	5,000	5,000
529299		PURCHASE CARE & SERVICES	5,800	-	-	-	-	-
529301		FAIR GATE WORKERS	5,641	-	6,300	6,300	6,300	6,300
529302		FAIR JUDGES	7,353	250	7,200	7,200	7,200	7,200
529303		FAIR SUPERINTENDENTS	5,500	-	7,200	7,200	7,200	7,200
529304		FAIR PARKING SERVICES	1,800	-	1,800	1,800	1,800	1,800
529312		FAIR CONCERT WORKERS	188	-	-	-	-	-
531001		CREDIT CARD FEES	2,739	1,301	1,400	1,400	1,400	1,400
531101		TICKETS/ENTRY TAGS	4,421	5,286	5,300	3,000	4,000	4,000
531102		TROPHIES/PLAQUES	465	25	400	600	500	500
531103		RIBBONS	2,855	4,056	4,056	1,500	2,500	2,500
531181		PREMIUMS	19,641	-	20,000	20,000	20,000	20,000
531182		FAIR WEEK SPECIAL ACTS	185,864	-	190,000	195,000	178,500	178,500
531183		SPONSOR FEES	5,831	4,234	4,234	4,000	4,300	4,300
531184		FAIREST OF THE FAIR	676	288	600	500	500	500
531311		POSTAGE & BOX RENT	(142)	335	450	650	650	650
531312		OFFICE SUPPLIES	229	-	200	400	400	400
531313		PRINTING & DUPLICATING	-	-	250	100	500	500
531314		SMALL ITEMS OF EQUIPMENT	142	1,819	2,000	40	500	500
531326		ADVERTISING	42,814	9,037	49,000	50,000	43,500	43,500
531349		OTHER OPERATING EXPENSES	2,740	713	750	750	750	750
531351		GAS/DIESEL	-	-	2,000	2,000	2,000	2,000
531367		WOOD SHAVINGS	530	-	1,000	1,000	1,000	1,000
532332		MILEAGE	195	-	150	200	200	200
533221		WATER	4,656	-	3,000	1,000	1,200	1,200
533222		ELECTRIC	3	-	6,500	6,500	7,500	7,500
533223		SEWER	735	-	1,500	1,000	1,500	1,500
533224		NATURAL GAS	37	-	100	90	100	100
533235		STORM WATER UTILITY	-	-	500	600	1,200	1,200
533236		WIRELESS INTERNET	-	-	-	130	-	-
535242		MAINTAIN MACHINERY & EQUIP	7	-	200	200	200	200
535245		GROUNDS IMPROVEMENTS	2,230	1,264	1,500	2,500	2,500	2,500
535247		BLDG REPAIR & MAINT	498	-	500	1,200	3,000	3,000
535297		REFUSE COLLECTION	126	-	750	2,000	1,200	1,200
535347		BEVERAGE PURCHASES	12,571	-	11,000	16,000	15,000	15,000
535355		PLUMBING & ELECTRICAL	8,086	-	8,500	5,000	4,500	4,500
536533		EQUIPMENT RENT & LEASE	61,990	-	64,500	68,000	68,000	68,000
571009		MIS PC GROUP ALLOCATION	1,365	681	1,363	1,363	1,444	1,444
571010		MIS SYSTEMS GRP ALLOC(ISIS)	2,125	1,890	3,779	3,779	2,651	2,651
591519		OTHER INSURANCE	3,261	621	3,444	3,444	3,699	3,699
		OPERATING EXPENDITURES	403,698	31,800	420,826	428,646	407,794	407,794
		EXPENDITURES TOTAL	**565,564**	**79,365**	**543,979**	**576,925**	**557,246**	**557,246**
		REVENUES	**579,101**	**84,051**	**530,829**	**576,925**	**557,246**	**557,246**
		EXPENDITURES	**565,564**	**79,365**	**543,979**	**576,925**	**557,246**	**557,246**
TOTAL BUSINESS UNIT-6902-FAIR WEEK			**(13,537)**	**(4,686)**	**13,150**	-	-	-
6906-FAIR EXPANSION DONATIONS								
REVENUES								
485106		FAIR EXPANSION DONATIONS	11,800	250	250	7,687	4,000	4,000

FAIR PARK-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
REVENUES TOTAL			**11,800**	**250**	**250**	**7,687**	**4,000**	**4,000**
EXPENDITURES								
531314		SMALL ITEMS OF EQUIPMENT	-	-	-	2,000	1,600	1,600
531349		OTHER OPERATING EXPENSES	1,887	-	-	-	-	-
		OPERATING EXPENDITURES	1,887	-	-	2,000	1,600	1,600
594960		CAPITAL RESERVE	-	-	-	31,514	28,477	28,477
		CAPITAL OUTLAY EXPENDITURES	-	-	-	31,514	28,477	28,477
		EXPENDITURES TOTAL	**1,887**	**-**	**-**	**33,514**	**30,077**	**30,077**
OTHER FINANCING SOURCES (USES)								
691100		OPER REV ADJUST	-	-	-	7,000	-	-
691200		CAP REV ADJUST	-	-	-	(7,000)	-	-
699800		RESV APPLIED CAPITAL	-	-	-	-	(26,077)	(26,077)
OTHER FINANCING SOURCES (USES) TOTAL			**-**	**-**	**-**	**-**	**(26,077)**	**(26,077)**
		REVENUES	**11,800**	**250**	**250**	**7,687**	**4,000**	**4,000**
		EXPENDITURES	**1,887**	**-**	**-**	**33,514**	**30,077**	**30,077**
		OTHER FINANCING SOURCES (USE	**-**	**-**	**-**	**-**	**(26,077)**	**(26,077)**
TOTAL BUSINESS UNIT-6906-FAIR EXPANSION DONATIO			**(9,913)**	**(250)**	**(250)**	**25,827**	**-**	**-**
		REVENUES	**1,141,227**	**260,413**	**1,129,332**	**1,219,965**	**1,176,003**	**1,176,003**
		EXPENDITURES	**1,244,806**	**435,286**	**1,258,900**	**1,365,041**	**1,245,080**	**1,245,080**
		OTHER FINANCING SOURCES (USE	**-**	**-**	**-**	**-**	**(26,077)**	**(26,077)**
TOTAL FAIR PARK DEPARTMENT			**103,579**	**174,873**	**129,568**	**145,076**	**43,000**	**43,000**

Finance Department

The Finance Department functions under the direction of the Finance Director, who is appointed by the County Administrator. The Finance Director receives policy guidance from the County's Finance Committee.

MISSION

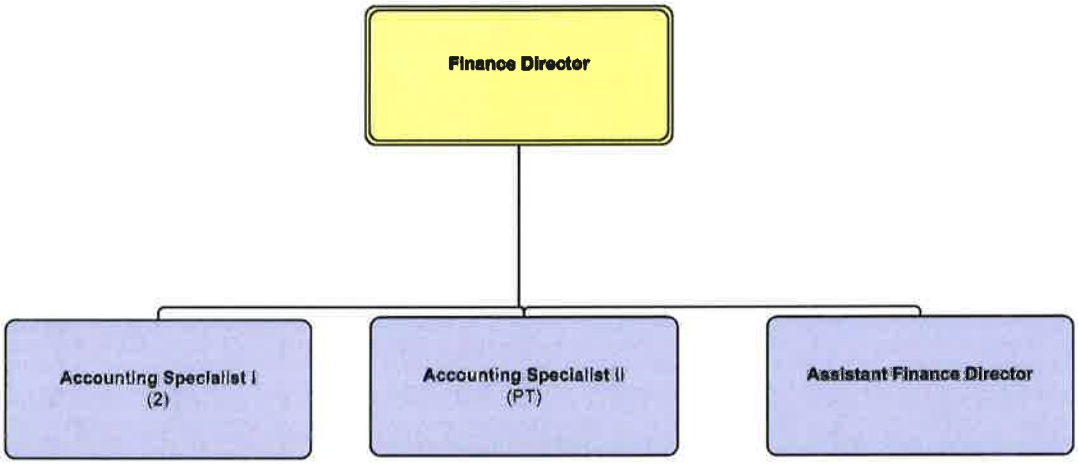
The mission is to accurately report the financial position of the county. Within the scope of this mission is the responsibility to coordinate and direct all financial transactions recorded in the accounting system. This responsibility requires that we be service oriented relative to the financial needs of all departments while still assuring that all transactions adhere to the County policies and procedures, generally accepted accounting principles and rules established by the authoritative governing bodies.

PROGRAM DESCRIPTION

- Processes payroll, accounts payable and internal auditing related to expenditures
- Issues 1099s and W-2s
- Prepares required and/or requested fiscal reports
- Prepared the Comprehensive Annual Financial Report (CAFR) and the Federal and State single audit report
- Prepares annual financial informational return to the Wisconsin Department of Revenue Internal auditing
- Assists in long range financial forecasting/planning
- Monitors and interprets changes in Generally Accepted Accounting Principles (GAAP)
- Monitors and interprets changes in state/federal laws that impact County finances
- Advises and consults with departments in coordination of achieving budgetary goals
- Maintains financial software

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET	BUDGET CHANGE
Number of Suggested Improvements from outside auditors	2	0	0	0	0
Number of Finds from outside auditors for the Schedule of Federal and State Grants	0	0	0	0	0
Receipt of the National Certificate of Achievement for Excellence in Financial Reporting	X	X	X	X	n/a

Finance Department



Finance Department

Financial Summary

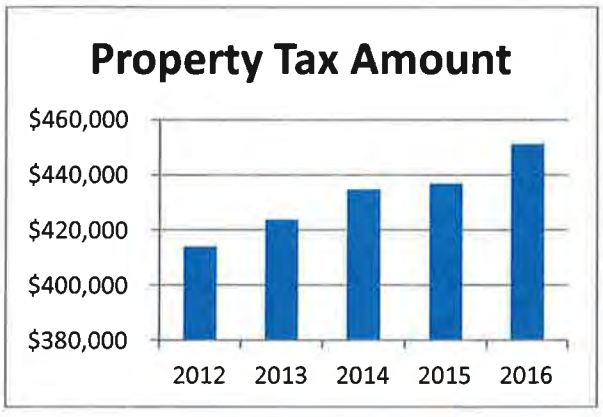
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Taxes	145	100	100	100	-	0.00%
Public Charges	19,449	19,450	19,450	19,200	(250)	-1.29%
Intergovernmental Charges	57	30	30	30	-	0.00%
Misc. Revenue	-	-	-	-	-	-
Total Revenues	19,651	19,580	19,580	19,330	(250)	-1.28%
Expenditures						
Personnel Expenses	383,524	394,113	394,192	406,453	12,261	3.11%
Purchased Services	22,530	16,120	18,738	18,920	182	0.97%
Operating Costs	9,555	8,965	9,710	12,330	2,620	26.98%
Interdept. Charges	13,673	14,211	14,211	13,046	(1,165)	-8.20%
Other Expenses	19,387	19,563	19,563	19,737	174	0.89%
Capital Items	-	-	-	300,000	300,000	-
Total Expenditures	448,669	452,972	456,414	770,486	314,072	68.81%
Property Taxes	434,766	436,834	436,834	451,156	14,322	3.28%
Addition to (Use of) Fund Balance	5,748	3,442	-	(300,000)		

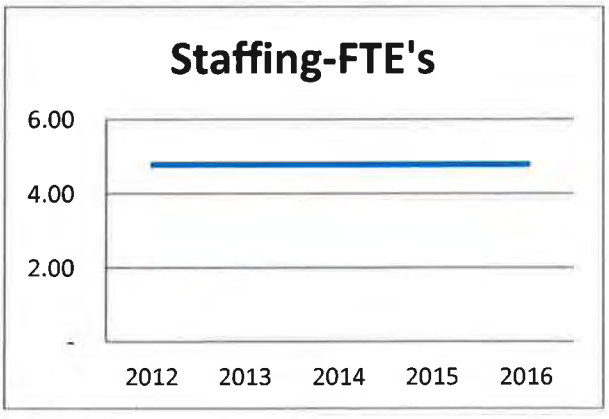
Summary Highlights:

The 2016 budget provides $451,156 in tax levy, which is a $14,322 increase in levy from the 2015 amended budget. The increase is due to an increase in Salaries and Fringes and cost for continuing disclosure on debt.

Summary of Capital Items:

$ 300,000 ERP System (New Financial/HR Package) –Portion of Cost





FINANCE-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
2601-FINANCE								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	218,417	436,834	436,834	451,156	451,156
412100		SALES TAXES FROM COUNTY	145	63	100	100	100	100
451004		GARNISHMENT FEES	30	-	-	-	-	-
451005		CHILD SUPPORT FEES	1,399	301	1,200	1,200	1,000	1,000
451312		EMP PAYROLL CHARGES	90	-	100	100	50	50
474201		FAX INTERDEPARTMENT	56	11	30	30	30	30
REVENUES TOTAL			**1,720**	**218,792**	**438,264**	**438,264**	**452,336**	**452,336**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	134,358	72,885	155,714	155,714	161,234	161,234
511210		WAGES-REGULAR	94,820	48,891	115,521	115,521	119,598	119,598
511310		WAGES-SICK LEAVE	5,170	3,145	-	-	-	-
511320		WAGES-VACATION PAY	15,377	3,368	-	-	-	-
511330		WAGES-LONGEVITY PAY	693	-	728	728	783	783
511340		WAGES-HOLIDAY PAY	10,084	3,654	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	2,439	1,444	-	-	-	-
511380		WAGES-BEREAVEMENT	596	-	-	-	-	-
		SALARIES TOTAL	263,537	133,387	271,963	271,963	281,615	281,615
512141		SOCIAL SECURITY	19,825	9,952	20,506	20,506	21,212	21,212
512142		RETIREMENT (EMPLOYER)	18,421	9,064	18,493	18,493	18,587	18,587
512144		HEALTH INSURANCE	77,237	37,885	77,202	77,202	78,977	78,977
512145		LIFE INSURANCE	79	45	-	79	113	113
512150		FSA CONTRIBUTION	-	1,125	1,125	1,125	1,125	1,125
512173		DENTAL INSURANCE	4,426	2,362	4,824	4,824	4,824	4,824
		FRINGE TOTAL	119,988	60,433	122,150	122,229	124,838	124,838
		TOTAL SALARIES AND FRINGES	383,525	193,820	394,113	394,192	406,453	406,453
521213		ACCOUNTING & AUDITING	16,140	11,187	12,342	14,960	12,342	12,342
521213	100	CAFR REPORTING	3,505	505	505	505	505	505
521219		OTHER PROFESSIONAL SERV	-	-	-	-	2,800	2,800
521296		COMPUTER SUPPORT	2,885	2,704	3,273	3,273	3,273	3,273
531003		NOTARY PUBLIC RELATED	-	40	40	-	-	-
531243		FURNITURE & FURNISHINGS	-	-	-	200	300	300
531301		OFFICE EQUIPMENT	-	-	-	-	1,500	1,500
531303		COMPUTER EQUIPMT & SOFTWARE	535	1,265	620	620	1,500	1,500
531311		POSTAGE & BOX RENT	2,279	1,231	2,000	2,000	2,300	2,300
531312		OFFICE SUPPLIES	2,431	862	3,000	3,000	3,000	3,000
531313		PRINTING & DUPLICATING	633	379	400	400	400	400
531314		SMALL ITEMS OF EQUIPMENT	-	-	-	100	100	100
531321		PUBLICATION OF LEGAL NOTICE	53	-	-	-	-	-
531324		MEMBERSHIP DUES	690	690	1,115	690	690	690
531351		GAS/DIESEL	158	-	100	200	50	50
532325		REGISTRATION	735	-	600	600	660	660
532332		MILEAGE	140	40	50	200	150	150
532335		MEALS	269	-	100	200	200	200
532336		LODGING	1,480	-	140	400	630	630
533225		TELEPHONE & FAX	153	38	200	300	150	150
535242		MAINTAIN MACHINERY & EQUIP	-	-	600	800	700	700
571004		IP TELEPHONY ALLOCATION	649	456	913	913	992	992
571005		DUPLICATING ALLOCATION	1	29	58	58	27	27
571007		MIS DIRECT CHARGES	1,049	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	8,645	4,769	9,538	9,538	8,182	8,182
571010		MIS SYSTEMS GRP ALLOC(ISIS)	3,330	1,851	3,702	3,702	3,845	3,845
591519		OTHER INSURANCE	1,454	737	1,413	1,413	1,587	1,587
		OPERATING EXPENDITURES	47,214	26,783	40,709	44,072	45,883	45,883
594818		CAP COMPUTER	-	-	-	-	300,000	300,000
		CAPITAL OUTLAY EXPENDITURES	-	-	-	-	300,000	300,000
		EXPENDITURES TOTAL	**430,739**	**220,603**	**434,822**	**438,264**	**752,336**	**752,336**
		REVENUES	**1,720**	**218,792**	**438,264**	**438,264**	**452,336**	**452,336**
		EXPENDITURES	**430,739**	**220,603**	**434,822**	**438,264**	**752,336**	**752,336**
TOTAL BUSINESS UNIT-2601-FINANCE			**429,019**	**1,811**	**(3,442)**	**-**	**300,000**	**300,000**

FINANCE-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
2602-DENTAL INS ALLOCATION								
REVENUES								
451026		RETIREE INS PREMIUM RECOVERY	16,488	6,140	16,500	16,500	16,500	16,500
451032		COBRA PREMIUM RECOVERY	1,443	705	1,650	1,650	1,650	1,650
451043		COUNTY BOARD PREMIUMS	-	1,422	-	-	-	-
451045		EMPLOYEE PREMIUMS	-	217,613	-	-	-	-
REVENUES TOTAL			**17,931**	**225,880**	**18,150**	**18,150**	**18,150**	**18,150**
EXPENDITURES								
599951		YEAR END ALLOCATION	(440)	-	2,650	2,650	2,650	2,650
599982		RETIREE DENTAL CLAIMS	15,041	6,214	11,500	11,500	11,500	11,500
599984		COBRA DENTAL CLAIMS	3,329	1,220	4,000	4,000	4,000	4,000
599986		ADMIN FEES DENTAL	-	12,414	-	-	-	-
599989		EMPLOYEE DENTAL CLAIMS	-	211,342	-	-	-	-
599992		ADMIN DENTAL RETIREE	-	320	-	-	-	-
		OPERATING EXPENDITURES	17,930	231,510	18,150	18,150	18,150	18,150
		EXPENDITURES TOTAL	**17,930**	**231,510**	**18,150**	**18,150**	**18,150**	**18,150**
		REVENUES	**17,931**	**225,880**	**18,150**	**18,150**	**18,150**	**18,150**
		EXPENDITURES	**17,930**	**231,510**	**18,150**	**18,150**	**18,150**	**18,150**
TOTAL BUSINESS UNIT-2602-DENTAL INS ALLOCATION			**(1)**	**5,630**	**-**	**-**	**-**	**-**
		REVENUES	**19,651**	**444,672**	**456,414**	**456,414**	**470,486**	**470,486**
		EXPENDITURES	**448,669**	**452,113**	**452,972**	**456,414**	**770,486**	**770,486**
TOTAL FINANCE DEPARTMENT			**429,018**	**7,441**	**(3,442)**	**-**	**300,000**	**300,000**

Human Resources

This department functions under the direction of the Human Resources Director, who is appointed by the County Administrator. Policy guidance is provided by the County Board's Human Resource Committee.

MISSION

The goal of the Human Resources department is to ensure that employees and managers understand and exercise appropriately their rights and responsibilities, to ensure the County remains compliant in employment law areas, and to inform or advise the County Administrator and Human Resources Committee in areas that may have a legal, financial or ethical liability to the County.

PROGRAM DESCRIPTION

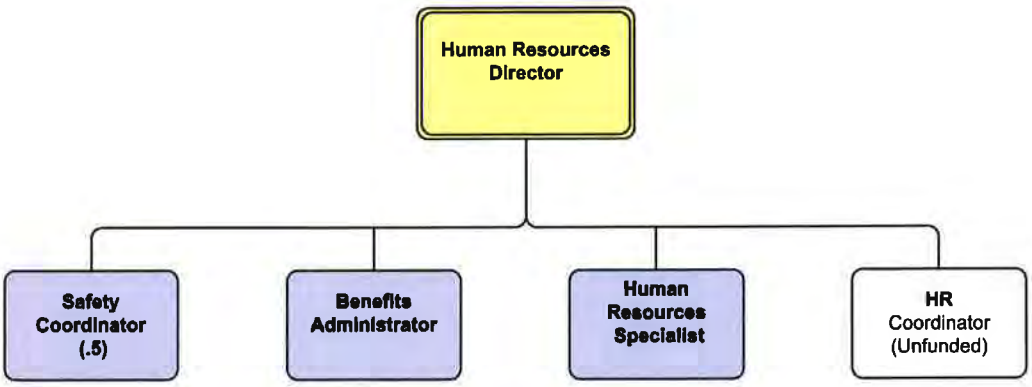
Performs a variety of functions affecting all Jefferson County employees and retirees, including employment services, position management, compensation and benefits administration, staff training and development, employment law compliance, employee relations and safety for a population of over 550 employees.

- Supervises and participates in recruitment, interviewing, testing, selection, orientation and evaluations of all employees, including advertising, reference checks and employment verifications.
- Manages employee time-keeping system and ensures accurate time-entry into payroll/HR system and compliance with Federal and State wage laws as well as Personnel Ordinance and union contracts.
- Monitors the compensation plan through employee wage and salary surveys, schedules and reports, wage studies, reclassification process.
- Prepares salary and fringe benefits portion of budgets for all departments
- Plans, directs, evaluates and explains the employee benefits program, including Health and Dental insurance, the Wisconsin Retirement System, Voluntary life and Disability plans, Deferred Compensation, Section 125b plan, COBRA entitlement, as well as vacation, sick, holiday and compensatory time accruals.
- Coordinates County–wide safety programs and policies, including back to work programs and other workers compensation matters and develops, coordinates and conducts training programs relating to employment law and other personnel issues.
- Maintains knowledge of current Federal and State laws regarding employment practices and ensures compliance of Family and Medical Leave Acts, Equal Employment Opportunity and Affirmative Action, Unemployment, Workers Compensation, Fair Labor Standards Act, HIPAA, COBRA, Affordable Care Act, and Public Sector Safety Program. The Human Resources Director is designated as EEO officer for the County and the Benefits Administrator as the HIPAA Privacy Officer.

- Participates as part of the County management team in collective bargaining, arbitration and personnel related legal proceedings, including grievances and investigations of employee complaints and interpretation of contracts and ordinances staff.
- Develops and recommends changes to the County's Human Resources and General Administrative Policies and Ordinances.

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET	BUDGET CHANGE
Number of Leadership/Employment Law training opportunities provided to Supervisors and Managers	3	3	4	4	0
Percent of employees who terminate in first 18 months of employment	2.8%	3.0%	2.2%	2.5%	+.3%
Percentage of Performance appraisals completed annually	98.4%	98%	98%	100%	+2%
*Percentage of Performance appraisals completed on or before the due date	90.7%	92%		95%	
*Number of FORMAL Grievances received annually	2	2		1	

*New Performance Measurers provided in 2016



Human Resources

Financial Summary

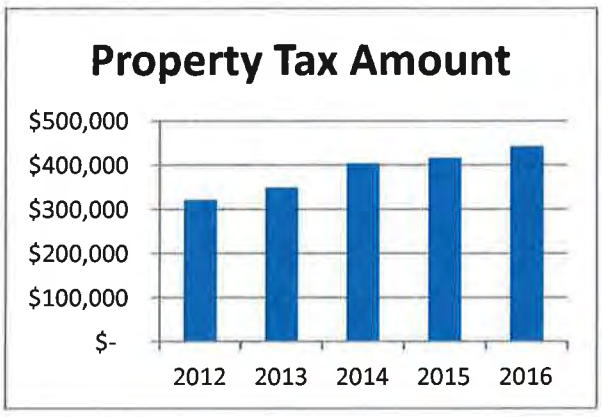
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	19,734	41,207	41,207	42,680	1,473	3.57%
Public Charges	20	70	70	50	(20)	-28.57%
Total Revenues	19,754	41,277	41,277	42,730	1,453	3.52%
Expenditures						
Personnel Expenses	333,070	374,875	374,875	369,808	(5,067)	-1.35%
Purchased Services	52,112	52,000	40,338	81,723	41,385	102.60%
Operating Costs	12,620	28,444	30,174	21,565	(8,609)	-28.53%
Interdept. Charges	9,814	13,246	13,246	10,796	(2,450)	-18.50%
Other Expenses	1,207	1,230	1,156	1,425	269	23.27%
Capital Items	-	-	-	6,000	6,000	-
Total Expenditures	408,823	469,795	459,789	491,317	31,528	6.86%
Property Taxes	403,678	416,112	416,112	442,587	26,475	6.36%
Addition to (Use of) Fund Balance	14,609	(12,406)	(2,400)	(6,000)		

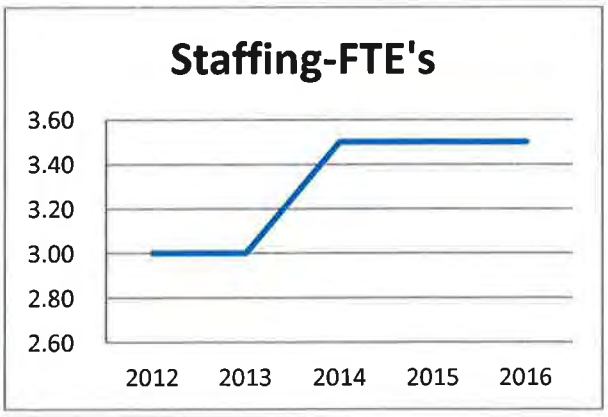
Summary Highlights:

The 2016 budget $442,587 in tax levy, which is a $26,475 increase in levy from the 2015 amended budget. The primary reasons for the increase was additional cost for contract negotiations and administration of the Flexible Spending Program .

Summary of Capital Items:

$ 6,000 Fire Extinguisher Simulator





HUMAN RESOURCES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
41-HUMAN RESOURCES								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	185,430	370,859	370,859	410,794	410,794
451002		PRIVATE PARTY PHOTOCOPY	10	3	40	40	20	20
451034		BADGE REPLACEMENT FEE	10	15	30	30	30	30
REVENUES TOTAL			**20**	**185,448**	**370,929**	**370,929**	**410,844**	**410,844**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	174,958	92,602	208,690	208,690	200,858	200,858
511210		WAGES-REGULAR	-	7,600	-	-	-	-
511220		WAGES-OVERTIME	5	-	-	-	-	-
511240		WAGES-TEMPORARY	1,614	-	-	-	-	-
511310		WAGES-SICK LEAVE	4,911	1,436	-	-	-	-
511320		WAGES-VACATION PAY	11,552	134	-	-	-	-
511330		WAGES-LONGEVITY PAY	380	-	409	409	249	249
511340		WAGES-HOLIDAY PAY	7,734	3,081	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	3,109	1,870	-	-	-	-
		SALARIES TOTAL	204,263	106,723	209,099	209,099	201,107	201,107
512141		SOCIAL SECURITY	15,065	7,851	15,901	15,901	15,098	15,098
512142		RETIREMENT (EMPLOYER)	14,276	6,740	14,219	14,219	13,273	13,273
512144		HEALTH INSURANCE	51,823	26,187	52,624	52,624	53,821	53,821
512145		LIFE INSURANCE	109	57	110	110	47	47
512150		FSA CONTRIBUTION	-	750	750	750	750	750
512173		DENTAL INSURANCE	3,025	1,605	3,240	3,240	3,240	3,240
		FRINGE TOTAL	84,298	43,190	86,844	86,844	86,229	86,229
		TOTAL SALARIES AND FRINGES	288,561	149,913	295,943	295,943	287,336	287,336
521218		ARBITRATOR	400	-	400	800	800	800
521219		OTHER PROFESSIONAL SERV	27,586	6,301	18,240	18,240	19,449	19,449
521220		CONSULTANT	-	-	2,500	5,000	5,000	5,000
521225		SECTION 125	4,754	12,260	21,600	7,000	22,264	22,264
521226		ERGONOMICS	120	-	250	250	250	250
521227		POSITION CLASSIFICATIONS	3,043	250	3,750	3,750	3,750	3,750
521228		LABOR NEGOTIATIONS	11,276	-	-	-	25,000	25,000
521229		RECRUITMENT RELATED	1,079	334	1,250	1,250	1,000	1,000
521296		COMPUTER SUPPORT	3,855	4,010	4,010	4,048	4,210	4,210
531105		FLEX PLAN SURPLUS	943	-	-	-	-	-
531243		FURNITURE & FURNISHINGS	299	-	-	-	-	-
531298		UNITED PARCEL SERVICE UPS	13	-	-	-	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	2,807	915	1,100	3,500	1,500	1,500
531311		POSTAGE & BOX RENT	290	136	350	350	300	300
531312		OFFICE SUPPLIES	1,391	156	1,330	1,330	730	730
531313		PRINTING & DUPLICATING	1,160	494	1,000	1,000	1,000	1,000
531314		SMALL ITEMS OF EQUIPMENT	-	339	300	-	-	-
531323		SUBSCRIPTIONS-TAX & LAW	206	229	1,600	1,600	1,600	1,600
531324		MEMBERSHIP DUES	505	440	510	510	510	510
531326		ADVERTISING	77	-	250	125	-	-
531357		EMPLOYEE RECOGNITION	458	783	6,000	6,000	6,000	6,000
532325		REGISTRATION	1,054	584	1,980	1,980	1,725	1,725
532332		MILEAGE	596	442	579	579	433	433
532334		COMMERCIAL TRAVEL	-	-	500	500	500	500
532335		MEALS	115	60	370	370	307	307
532336		LODGING	550	535	2,110	2,110	2,056	2,056
532339		OTHER TRAVEL & TOLLS	21	38	-	-	190	190
532350		TRAINING MATERIALS	1,720	1,471	4,000	14,000	14,500	14,500
533225		TELEPHONE & FAX	96	23	70	170	70	70
571004		IP TELEPHONY ALLOCATION	389	274	547	547	595	595
571005		DUPLICATING ALLOCATION	1	588	1,176	1,176	450	450
571007		MIS DIRECT CHARGES	1,049	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	5,915	3,861	7,722	7,722	5,775	5,775
571010		MIS SYSTEMS GRP ALLOC(ISIS)	2,331	1,161	2,323	2,323	2,413	2,413
591519		OTHER INSURANCE	1,174	568	1,156	1,156	1,131	1,131
592006		WRS INTEREST	9	-	-	-	-	-
		OPERATING EXPENDITURES	75,282	36,252	86,973	87,386	123,508	123,508
		EXPENDITURES TOTAL	**363,843**	**186,165**	**382,916**	**383,329**	**410,844**	**410,844**
		REVENUES	**20**	**185,448**	**370,929**	**370,929**	**410,844**	**410,844**
		EXPENDITURES	**363,843**	**186,165**	**382,916**	**383,329**	**410,844**	**410,844**

HUMAN RESOURCES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
TOTAL BUSINESS UNIT-41-HUMAN RESOURCES			**363,823**	**717**	**11,987**	**12,400**	**-**	**-**
42-SAFETY								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	22,626	45,253	45,253	44,293	44,293
474106		INTERGOVT SHARED SERVICES	19,734	13,053	41,207	41,207	42,680	42,680
REVENUES TOTAL			**19,734**	**35,679**	**86,460**	**86,460**	**86,973**	**86,973**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	27,698	23,872	53,878	53,878	55,878	55,878
511310		WAGES-SICK LEAVE	-	1,068	-	-	-	-
511320		WAGES-VACATION PAY	1,017	276	-	-	-	-
511340		WAGES-HOLIDAY PAY	1,406	819	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	786	456	-	-	-	-
		SALARIES TOTAL	30,907	26,491	53,878	53,878	55,878	55,878
512141		SOCIAL SECURITY	2,356	1,942	4,122	4,122	4,275	4,275
512142		RETIREMENT (EMPLOYER)	2,159	1,801	3,664	3,664	3,688	3,688
512144		HEALTH INSURANCE	8,570	7,921	15,902	15,902	17,273	17,273
512145		LIFE INSURANCE	5	14	36	36	28	28
512150		FSA CONTRIBUTION	-	250	250	250	250	250
512173		DENTAL INSURANCE	513	535	1,080	1,080	1,080	1,080
		FRINGE TOTAL	13,603	12,463	25,054	25,054	26,594	26,594
		TOTAL SALARIES AND FRINGES	44,510	38,954	78,932	78,932	82,472	82,472
531243		FURNITURE & FURNISHINGS	220	-	-	-	-	-
531311		POSTAGE & BOX RENT	-	-	-	20	-	-
531312		OFFICE SUPPLIES	56	4	10	-	25	25
531313		PRINTING & DUPLICATING	-	-	-	50	25	25
531314		SMALL ITEMS OF EQUIPMENT	-	2,082	2,200	32,200	-	-
531323		SUBSCRIPTIONS-TAX & LAW	-	-	1,200	1,200	300	300
531324		MEMBERSHIP DUES	-	210	210	-	220	220
532325		REGISTRATION	15	805	805	610	1,010	1,010
532332		MILEAGE	19	52	75	75	75	75
532335		MEALS	-	63	75	75	75	75
532336		LODGING	-	56	140	140	164	164
532339		OTHER TRAVEL & TOLLS	8	-	-	-	-	-
532350		TRAINING MATERIALS	-	698	1,680	1,680	750	750
571004		IP TELEPHONY ALLOCATION	130	92	183	183	198	198
571009		MIS PC GROUP ALLOCATION	-	454	908	908	963	963
571010		MIS SYSTEMS GRP ALLOC(ISIS)	-	194	387	387	402	402
591519		OTHER INSURANCE	22	74	74	-	294	294
		OPERATING EXPENDITURES	470	4,784	7,947	37,528	4,501	4,501
594820		CAP OTHER	-	-	-	-	6,000	6,000
		CAPITAL OUTLAY EXPENDITURES	-	-	-	-	6,000	6,000
		EXPENDITURES TOTAL	**44,980**	**43,738**	**86,879**	**116,460**	**92,973**	**92,973**
		REVENUES	**19,734**	**35,679**	**86,460**	**86,460**	**86,973**	**86,973**
		EXPENDITURES	**44,980**	**43,738**	**86,879**	**116,460**	**92,973**	**92,973**
TOTAL BUSINESS UNIT-42-SAFETY			**25,246**	**8,059**	**419**	**30,000**	**6,000**	**6,000**
		REVENUES	**19,754**	**221,127**	**457,389**	**457,389**	**497,817**	**497,817**
		EXPENDITURES	**408,823**	**229,903**	**469,795**	**499,789**	**503,817**	**503,817**
TOTAL HUMAN RESOURCES DEPARTMENT			**389,069**	**8,776**	**12,406**	**42,400**	**6,000**	**6,000**

Land & Water Conservation

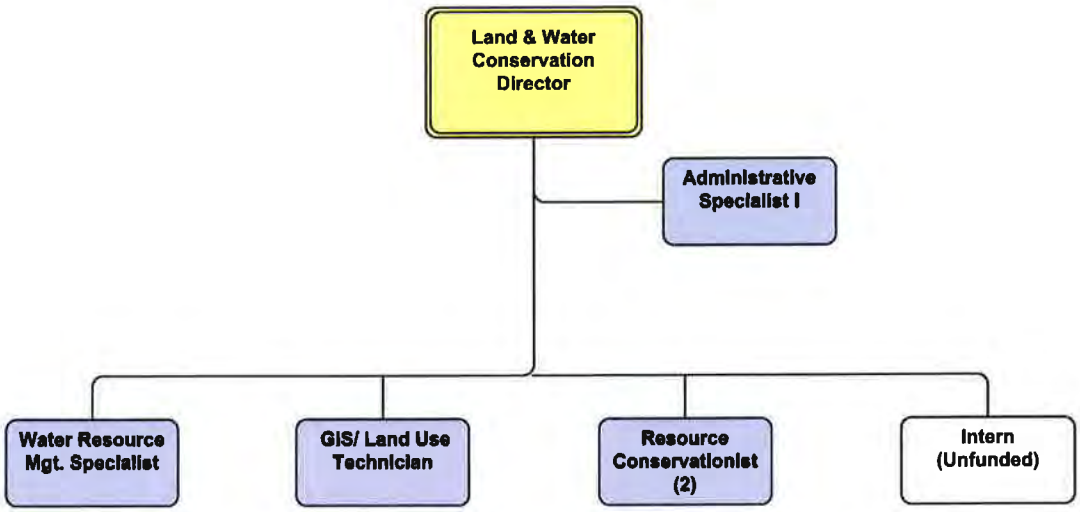
The Land & Water Conservation Department functions under the direction of the County Conservationist, who is appointed by the County Administrator. Policy guidance is provided by the Land & Water Conservation Committee.

PROGRAM DESCRIPTION

- Provides services for the conservation and wise use of the soil and water resources of the County
- Identifies environmental concerns in order to carry out this purpose, as well as to fulfill a multitude of local, state and federal mandates
- Provides programming including the following:
    - Education and information
    - Soil Erosion Control
    - Farmland Preservation Program
    - Food Security Act Cross Compliance
    - Conservation Reserve Enhancement Program
    - Non-point Source Pollution Abatement
    - Non-Metallic Mining Reclamation Ordinance
    - Manure Storage & Nutrient Management Ordinance
    - Livestock Siting Regulations
    - Land and Water Resource Management Plan
    - Potter's Field Management
    - Farmland Easement Commission
- Typical activities include items such as; dissemination of soil survey and environmental information
- Maintains and enhances digital and hard copy conservation data
- Develops conservation farm plans
- Provides engineering assistance, installation of conservation practices, resource inventory and evaluation, grant development, cost-shared assistance, tree planter rental, tree seedling reforestation and assistance to other units of government

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET	BUDGET CHANGE
Farms with Nutrient Management Plans	1,169	1,242	1,200	1,267	+25
Tree Seedling Reforestation Program Trees Sold	9,300	8,100	8,000	9,000	+1,000
Since Program Inception	750,500	758,600	758,500	767,500	+9,000
Nonmetallic Mining Permits Issued & Inspected	33	33	33	32	-1

PERFORMANCE MEASURES (Cont.)	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET	BUDGET CHANGE
Farmland Preservation Participants	694	668	694	688	+20
▪ Field Inspections Completed	190	191	155	200	+9
▪ Non-Compliance Issued	150	24	0	0	0
▪ Acreage Enrolled	117,485	110,435	114,811	113,748	+3,313
▪ Full Certifications Issued	59	571	560	97	-474
Animal Waste Complaints Handled	11	2	0	0	0
Livestock Siting Permits Issued	4	6	3	4	2
Waste Storage Facility Closure Permits Issued	4	2	5	5	0
Waste Storage Facility Permits Issued	5	2	3	0	0



Land &Water Conservation

Financial Summary

	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	229,160	253,567	473,802	460,802	(13,000)	-2.74%
License & Permits	8,315	14,270	15,670	16,300	630	4.02%
Public Charges	33,702	37,500	38,000	36,500	(1,500)	-3.95%
Intergovernmental Charges	-	1,800	1,800	1,800	-	0.00%
Misc. Revenues	105,726	105,794	201,938	202,038	100	0.05%
Other Financing Sources	-	-	-	216,218	216,218	-
Total Revenues	376,903	412,931	731,210	933,658	202,448	27.69%
Expenditures						
Personnel Expenses	496,814	515,300	509,300	519,186	9,886	1.94%
Purchased Services	9,061	29,450	29,469	26,470	(2,999)	-10.18%
Operating Costs	18,528	26,372	26,760	23,701	(3,059)	-11.43%
Interdept. Charges	19,873	23,903	23,903	23,051	(852)	-3.56%
Other Expenses	56,820	62,842	155,515	137,718	(17,797)	-11.44%
Capital Items	-	-	440,000	440,000	-	-
Total Expenditures	601,096	657,867	1,184,947	1,170,126	(14,821)	-1.25%
Property Taxes	225,788	231,114	231,114	236,468	5,354	2.32%
Addition to (Use of) Fund Balance	1,595	(13,822)	(222,623)	-		

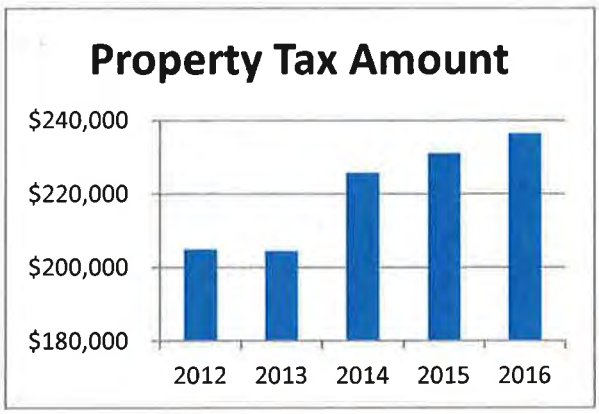
Summary Highlights:

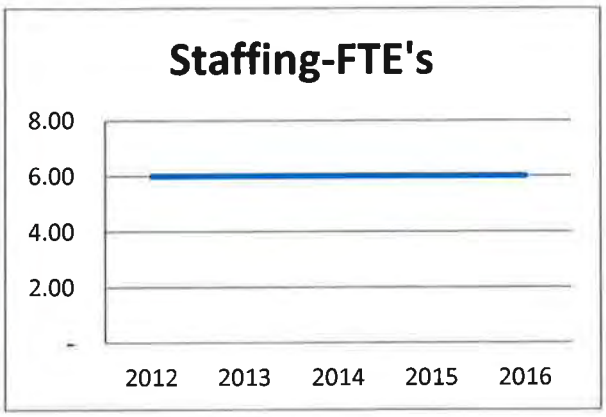
The 2016 budget provides $236,468 in the tax levy, which is a $5,354 increase in levy from the 2015 amended budget.

In 2015, the Farmland Preservation program was moved from the County Board budget to the Land Conservation budget.

Summary of Capital Items:

$ 440,000	Purchase Conservation Easements (Funded with Donations, State Aid, & Carry Forward funds.


Property Tax Amount
$240,000
$220,000
$200,000
$180,000
2012
2013
2014
2015
2016


Staffing-FTE's
8.00
6.00
4.00
2.00
-
2012
2013
2014
2015
2016

LAND AND WATER CONSERVATION-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
7001-LAND CONSERVATION								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	175,414	350,828	350,828	357,801	357,801
421001		STATE AID	165,428	85,000	170,067	170,067	171,802	171,802
432099		OTHER PERMITS	200	-	100	1,500	500	500
451010		SALE OF MAPS & PLAT BOOKS	54	-	100	500	500	500
451020		OTHER FEES	312	-	-	-	-	-
451200		RECORDS & REPORTS	264	-	-	-	-	-
451421		CREP CANCELLATION FEE	1,777	33	500	500	500	500
458001		TREE SALES LCC	7,800	5,724	11,500	11,500	10,000	10,000
458005		AG & HORTIC SUPPLY REVENUE	60	-	250	500	250	250
458009		LIVESTOCK SITING APP REVIEW FE	4,350	2,500	2,500	2,250	2,500	2,500
458013		FARMLAND CERT FEE	18,485	16,720	22,500	22,500	22,500	22,500
485200		DONATIONS RESTRICTED	38	6	6	-	-	-
REVENUES TOTAL			**198,768**	**285,397**	**558,351**	**560,145**	**566,353**	**566,353**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	74,960	40,307	93,334	93,334	94,258	94,258
511210		WAGES-REGULAR	231,368	125,889	280,435	280,435	287,540	287,540
511220		WAGES-OVERTIME	11	-	-	-	-	-
511310		WAGES-SICK LEAVE	17,152	3,789	-	-	-	-
511320		WAGES-VACATION PAY	24,889	8,711	-	-	-	-
511330		WAGES-LONGEVITY PAY	961	-	1,211	1,211	1,271	1,271
511340		WAGES-HOLIDAY PAY	13,999	5,003	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	2,070	428	-	-	-	-
511380		WAGES-BEREAVEMENT	356	227	-	-	-	-
		SALARIES TOTAL	365,766	184,354	374,980	374,980	383,069	383,069
512141		SOCIAL SECURITY	27,780	13,908	28,538	28,538	28,814	28,814
512142		RETIREMENT (EMPLOYER)	25,567	12,536	25,499	25,499	25,283	25,283
512144		HEALTH INSURANCE	72,720	36,245	79,734	73,734	75,469	75,469
512145		LIFE INSURANCE	95	48	96	96	98	98
512150		FSA CONTRIBUTION	-	1,125	1,125	1,125	1,125	1,125
512173		DENTAL INSURANCE	4,887	2,620	5,328	5,328	5,328	5,328
		FRINGE TOTAL	131,049	66,482	140,320	134,320	136,117	136,117
		TOTAL SALARIES AND FRINGES	496,815	250,836	515,300	509,300	519,186	519,186
531003		NOTARY PUBLIC RELATED	50	-	50	-	50	50
531301		OFFICE EQUIPMENT	202	-	750	750	750	750
531303		COMPUTER EQUIPMT & SOFTWARE	1,470	2,030	2,030	2,600	1,000	1,000
531311		POSTAGE & BOX RENT	1,204	839	1,500	2,000	1,511	1,511
531312		OFFICE SUPPLIES	1,038	818	1,200	1,200	1,200	1,200
531313		PRINTING & DUPLICATING	536	74	750	750	750	750
531314		SMALL ITEMS OF EQUIPMENT	762	247	750	750	750	750
531321		PUBLICATION OF LEGAL NOTICE	30	-	50	50	50	50
531324		MEMBERSHIP DUES	1,876	1,922	1,922	1,900	1,950	1,950
531341		AGRICULTURAL & HORTIC SUPPL	5,382	268	6,000	6,000	6,000	6,000
531348		EDUCATIONAL SUPPLIES	-	-	-	250	200	200
531349		OTHER OPERATING EXPENSES	123	-	-	-	-	-
531351		GAS/DIESEL	1,620	384	1,800	1,800	1,800	1,800
532325		REGISTRATION	662	462	1,900	1,900	1,000	1,000
532332		MILEAGE	189	-	300	300	300	300
532335		MEALS	146	56	350	350	300	300
532336		LODGING	244	210	1,200	1,200	600	600
532339		OTHER TRAVEL & TOLLS	2	2	-	-	-	-
533225		TELEPHONE & FAX	758	231	750	2,000	500	500
533236		WIRELESS INTERNET	936	925	2,000	-	1,850	1,850
535242		MAINTAIN MACHINERY & EQUIP	985	630	1,000	900	1,000	1,000
535259		TREE PLANTER SERVICE	64	-	100	100	100	100
571004		IP TELEPHONY ALLOCATION	908	639	1,278	1,278	1,389	1,389
571005		DUPLICATING ALLOCATION	132	260	520	520	302	302
571007		MIS DIRECT CHARGES	2,097	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	12,739	8,630	17,259	17,259	16,364	16,364
571010		MIS SYSTEMS GRP ALLOC(ISIS)	3,997	2,323	4,646	4,646	4,827	4,827
591519		OTHER INSURANCE	2,373	1,304	2,342	2,342	2,624	2,624
		OPERATING EXPENDITURES	40,525	22,254	50,447	50,845	47,167	47,167
		EXPENDITURES TOTAL	**537,340**	**273,090**	**565,747**	**560,145**	**566,353**	**566,353**
		REVENUES	**198,768**	**285,397**	**558,351**	**560,145**	**566,353**	**566,353**

LAND AND WATER CONSERVATION-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		EXPENDITURES	**537,340**	**273,090**	**565,747**	**560,145**	**566,353**	**566,353**
TOTAL BUSINESS UNIT-7001-LAND CONSERVATION			**338,572**	**(12,307)**	**7,396**	**-**	**-**	**-**
7002-WILDLIFE CROP DAMAGE								
REVENUES								
421001		STATE AID	8,656	2,450	20,000	20,000	20,000	20,000
REVENUES TOTAL			**8,656**	**2,450**	**20,000**	**20,000**	**20,000**	**20,000**
EXPENDITURES								
529299		PURCHASE CARE & SERVICES	8,656	4,224	20,000	20,000	20,000	20,000
		OPERATING EXPENDITURES	8,656	4,224	20,000	20,000	20,000	20,000
		EXPENDITURES TOTAL	**8,656**	**4,224**	**20,000**	**20,000**	**20,000**	**20,000**
		REVENUES	**8,656**	**2,450**	**20,000**	**20,000**	**20,000**	**20,000**
		EXPENDITURES	**8,656**	**4,224**	**20,000**	**20,000**	**20,000**	**20,000**
TOTAL BUSINESS UNIT-7002-WILDLIFE CROP DAMAGE			**-**	**1,774**	**-**	**-**	**-**	**-**
7007-NUTRIENT MANAGEMENT								
REVENUES								
421001		STATE AID	50	-	-	235	-	-
458012		PUBLIC LAND CONSV FEES	600	80	150	250	250	250
REVENUES TOTAL			**650**	**80**	**150**	**485**	**250**	**250**
EXPENDITURES								
531348		EDUCATIONAL SUPPLIES	-	-	-	250	-	-
535349		OTHER SUPPLIES	191	103	150	235	250	250
		OPERATING EXPENDITURES	191	103	150	485	250	250
		EXPENDITURES TOTAL	**191**	**103**	**150**	**485**	**250**	**250**
		REVENUES	**650**	**80**	**150**	**485**	**250**	**250**
		EXPENDITURES	**191**	**103**	**150**	**485**	**250**	**250**
TOTAL BUSINESS UNIT-7007-NUTRIENT MANAGEMENT			**(459)**	**23**	**-**	**-**	**-**	**-**
7009-ROCK LAKE SHORELINE PROJECT								
REVENUES								
421001		STATE AID	-	2,250	3,000	3,000	-	-
421058		STATE AID - PRIOR YEAR	579	-	-	-	-	-
REVENUES TOTAL			**579**	**2,250**	**3,000**	**3,000**	**-**	**-**
EXPENDITURES								
521219		OTHER PROFESSIONAL SERV	-	-	1,500	1,500	-	-
529299		PURCHASE CARE & SERVICES	-	-	1,500	1,500	-	-
		OPERATING EXPENDITURES	-	-	3,000	3,000	-	-
		EXPENDITURES TOTAL	**-**	**-**	**3,000**	**3,000**	**-**	**-**
		REVENUES	**579**	**2,250**	**3,000**	**3,000**	**-**	**-**
		EXPENDITURES	**-**	**-**	**3,000**	**3,000**	**-**	**-**
TOTAL BUSINESS UNIT-7009-ROCK LAKE SHORELINE PF			**(579)**	**(2,250)**	**-**	**-**	**-**	**-**
7010-LAND & WATER RESOURCE PLAN								
REVENUES								
421001 001		STATE AID - GPR	13,275	2,906	28,000	28,000	14,000	14,000
421001 002		STATE AID - BONDED	41,172	-	32,500	32,500	35,000	35,000

LAND AND WATER CONSERVATION-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
REVENUES TOTAL			**54,447**	**2,906**	**60,500**	**60,500**	**49,000**	**49,000**
EXPENDITURES								
593701		COST SHARE PAYMENT	54,447	2,906	60,500	60,500	49,000	49,000
		OPERATING EXPENDITURES	54,447	2,906	60,500	60,500	49,000	49,000
		EXPENDITURES TOTAL	**54,447**	**2,906**	**60,500**	**60,500**	**49,000**	**49,000**
		REVENUES	**54,447**	**2,906**	**60,500**	**60,500**	**49,000**	**49,000**
		EXPENDITURES	**54,447**	**2,906**	**60,500**	**60,500**	**49,000**	**49,000**
TOTAL BUSINESS UNIT-7010-LAND & WATER RESOURCE			**-**	**-**	**-**	**-**	**-**	**-**
7011-NON-METALLIC MINING								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	(7,748)	(15,495)	(15,495)	(17,115)	(17,115)
432004		RECLAMATION PLAN REVIEW FEE	-	900	3,000	3,000	3,000	3,000
432005		NON-METALLIC ANNUAL FEE	8,115	1,010	11,170	11,170	12,800	12,800
474175		HIGHWAY BILLED	-	-	1,800	1,800	1,800	1,800
REVENUES TOTAL			**8,115**	**(5,838)**	**475**	**475**	**485**	**485**
EXPENDITURES								
531311		POSTAGE & BOX RENT	57	21	50	50	60	60
531312		OFFICE SUPPLIES	-	-	50	50	50	50
531348		EDUCATIONAL SUPPLIES	-	-	25	25	25	25
532325		REGISTRATION	-	-	150	150	150	150
532332		MILEAGE	-	-	50	50	50	50
532335		MEALS	-	7	50	50	50	50
532336		LODGING	-	140	140	100	100	100
		OPERATING EXPENDITURES	57	168	515	475	485	485
		EXPENDITURES TOTAL	**57**	**168**	**515**	**475**	**485**	**485**
		REVENUES	**8,115**	**(5,838)**	**475**	**475**	**485**	**485**
		EXPENDITURES	**57**	**168**	**515**	**475**	**485**	**485**
TOTAL BUSINESS UNIT-7011-NON-METALLIC MINING			**(8,058)**	**6,006**	**40**	**-**	**-**	**-**
7019-FARMLAND PRESERVATION								
REVENUES								
421099		CAPITAL STATE AID	-	-	-	220,000	220,000	220,000
481001		INTEREST & DIVIDENDS	-	134	100	-	100	100
485999		CAPITAL DONATIONS	-	-	-	96,250	96,250	96,250
REVENUES TOTAL			**-**	**134**	**100**	**316,250**	**316,350**	**316,350**
EXPENDITURES								
521219		OTHER PROFESSIONAL SERV	-	300	6,000	6,000	6,000	6,000
531311		POSTAGE & BOX RENT	-	3	5	-	5	5
531312		OFFICE SUPPLIES	-	125	300	-	300	300
531313		PRINTING & DUPLICATING	-	1	-	-	-	-
535242		MAINTAIN MACHINERY & EQUIP	-	2	-	-	-	-
571005		DUPLICATING ALLOCATION	-	46	200	200	169	169
594950		OPERATING RESERVE	-	-	-	(5,177)	-	-
		OPERATING EXPENDITURES	-	477	6,505	1,023	6,474	6,474
594816		CAP CONSERVE EASEMENT	-	-	-	440,000	440,000	440,000
594960		CAPITAL RESERVE	-	-	-	97,850	86,094	86,094
		CAPITAL OUTLAY EXPENDITURES	-	-	-	537,850	526,094	526,094
		EXPENDITURES TOTAL	**-**	**477**	**6,505**	**538,873**	**532,568**	**532,568**
OTHER FINANCING SOURCES (USES)								
699800		RESV APPLIED CAPITAL	-	-	-	-	(216,218)	(216,218)
OTHER FINANCING SOURCES (USES) TOTAL			**-**	**-**	**-**	**-**	**(216,218)**	**(216,218)**

LAND AND WATER CONSERVATION-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		REVENUES	-	134	100	316,250	316,350	316,350
		EXPENDITURES	-	477	6,505	538,873	532,568	532,568
		OTHER FINANCING SOURCES (USES	-	-	-	-	(216,218)	(216,218)
TOTAL BUSINESS UNIT-7019-FARMLAND PRESERVATIO			-	343	6,405	222,623	-	-
7020-COUNTY FARM								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	(52,110)	(104,219)	(104,219)	(104,218)	(104,218)
482003		COUNTY FARM LAND RENT	105,688	52,844	105,688	105,688	105,688	105,688
REVENUES TOTAL			105,688	734	1,469	1,469	1,470	1,470
EXPENDITURES								
529170		GROUNDS KEEPING CHARGES	405	234	450	469	470	470
535249		SUNDRY REPAIR	-	-	1,000	1,000	1,000	1,000
		OPERATING EXPENDITURES	405	234	1,450	1,469	1,470	1,470
		EXPENDITURES TOTAL	405	234	1,450	1,469	1,470	1,470
		REVENUES	105,688	734	1,469	1,469	1,470	1,470
		EXPENDITURES	405	234	1,450	1,469	1,470	1,470
TOTAL BUSINESS UNIT-7020-COUNTY FARM			(105,283)	(500)	(19)	-	-	-
		REVENUES	376,903	288,113	644,045	962,324	953,908	953,908
		EXPENDITURES	601,096	281,202	657,867	1,184,947	1,170,126	1,170,126
		OTHER FINANCING SOURCES (USES	-	-	-	-	(216,218)	(216,218)
TOTAL LAND AND WATER CONSERVATION DEPARTMEN			224,193	(6,911)	13,822	222,623	-	-

Land Information

This department functions under the direction of the Land Information Director who is appointed by the County Administrator. Policy guidance is provided by the Land Information Council, Planning and Zoning Committee and County Board.

MISSION

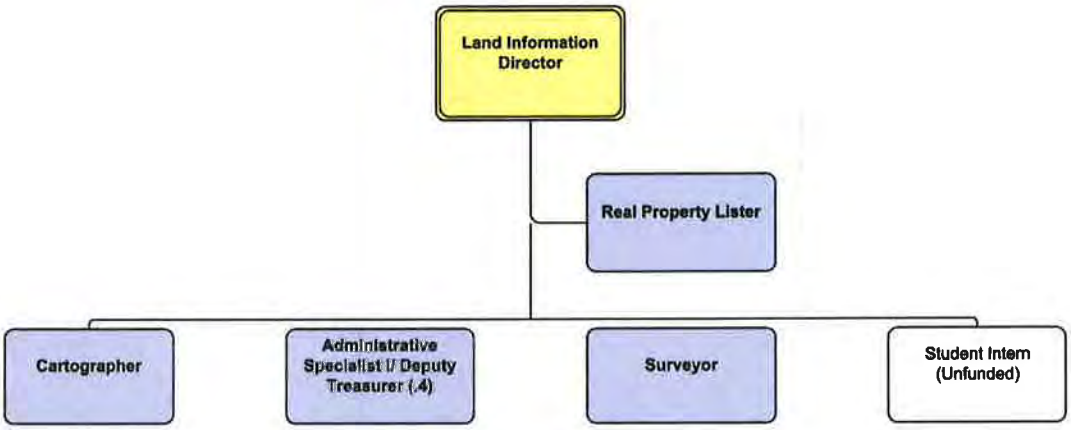
The mission of the Land Information Office is to develop and maintain land information and systems for processing, analyzing and disseminating accurate geospatial information that supports an array of county programs and services in addition to real estate industry as a whole. The main areas of responsibility encompass real property listing, land records modernization, Geographic Information Systems (GIS), document imaging, and land survey services.

PROGRAM DESCRIPTION

- Compiles and maintains real estate rolls and maps for property assessment and taxation
- Maintains ownership records
- Implements Land Information Modernization Program
- Manages the county document imaging system
- Maintains the Public Land Survey System
- Serves as the Liaison to the US Census Bureau
- Administers the Jefferson County Uniform Numbering Ordinance

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET	BUDGET CHANGE
Real Estate Documents Processed	3,028	3,547	3,200	3,400	+6%
New Parcels Processed and Mapped	106	90	115	110	-4%
Real Estate Tax Parcel Records Maintained	43,658	43,636	43,791	43,718	+0.1%
Road Construction Staking Miles	4.61	1.0	3.31	2.91	-12%
Final Certified Survey Maps Reviewed	61	70	50	75	+50%

Land Information



Land Information

Financial Summary

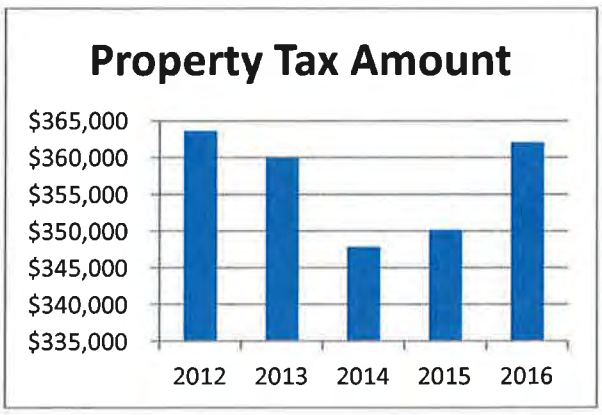
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	1,000	2,500	2,500	52,400	49,900	1996.00%
Public Charges	111,859	119,792	121,000	119,860	(1,140)	-0.94%
Intergovernmental Charges	55,423	43,450	39,800	41,100	1,300	3.27%
Other Financing Sources	-	-		44,407	44,407	-
Total Revenues	168,282	165,742	163,300	257,767	94,467	57.85%
Expenditures						
Personnel Expenses	361,981	365,883	365,883	374,110	8,227	2.25%
Purchased Services	98,429	81,973	115,387	111,702	(3,685)	-3.19%
Operating Costs	25,354	32,332	21,565	25,660	4,095	18.99%
Interdept. Charges	20,527	21,339	21,339	23,791	2,452	11.49%
Other Expenses	1,631	1,613	1,613	15,346	13,733	851.39%
Capital Items	8,495	66,000	86,420	69,224	(17,196)	-19.90%
Total Expenditures	516,417	569,140	612,207	619,833	7,626	1.25%
Property Taxes	347,829	350,146	350,146	362,066	11,920	3.40%
Addition to (Use of) Fund Balance	(306)	(53,252)	(98,761)	-		

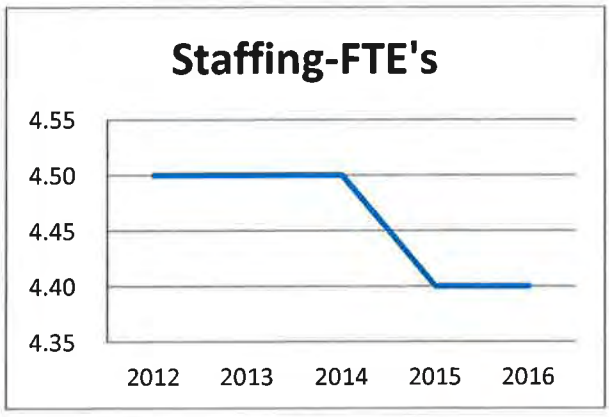
Summary Highlights:

The 2016 budget provides $362,066 in tax levy, which is a $11,920 increase in levy from the 2015 amended budget.

Summary of Capital Items:

$ 60,000	Replace Infinvault Storage Devices for Imaging (Funded with program fees)
$ 9,224	Coyote Point Load Balance (Funded with program fees)
$ 69,224	Total Capital Items





LAND INFORMATION-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
1301-REAL ESTATE DESCRIPTION								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	154,586	309,172	309,172	320,084	320,084
451006		REAL ESTATE DESCRIP CHARGES	5,864	2,583	5,100	6,200	5,100	5,100
451008		REMOTE ACCESS FEES	5,925	2,775	5,600	6,000	5,600	5,600
472011		OTHER GOVT LAND INFO CHARGES	2,548	2,480	3,100	2,800	3,100	3,100
REVENUES TOTAL			**14,337**	**162,424**	**322,972**	**324,172**	**333,884**	**333,884**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	76,784	40,967	93,334	93,334	94,258	94,258
511210		WAGES-REGULAR	96,640	47,100	112,035	112,035	115,936	115,936
511310		WAGES-SICK LEAVE	3,597	4,739	-	-	-	-
511320		WAGES-VACATION PAY	15,649	5,544	-	-	-	-
511330		WAGES-LONGEVITY PAY	990	-	1,002	1,002	1,038	1,038
511340		WAGES-HOLIDAY PAY	8,491	3,279	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	1,843	846	-	-	-	-
511380		WAGES-BEREAVEMENT	76	-	-	-	-	-
		SALARIES TOTAL	204,070	102,475	206,371	206,371	211,232	211,232
512141		SOCIAL SECURITY	14,761	7,353	15,517	15,517	15,790	15,790
512142		RETIREMENT (EMPLOYER)	14,264	6,968	14,033	14,033	13,941	13,941
512144		HEALTH INSURANCE	61,708	30,112	59,641	59,641	60,997	60,997
512145		LIFE INSURANCE	109	54	108	108	109	109
512150		FSA CONTRIBUTION	-	875	850	850	850	850
512173		DENTAL INSURANCE	3,455	1,854	3,672	3,672	3,672	3,672
		FRINGE TOTAL	94,297	47,216	93,821	93,821	95,359	95,359
		TOTAL SALARIES AND FRINGES	298,367	149,691	300,192	300,192	306,591	306,591
531243		FURNITURE & FURNISHINGS	160	-	200	200	200	200
531298		UNITED PARCEL SERVICE UPS	14	10	20	20	20	20
531311		POSTAGE & BOX RENT	261	126	250	300	250	250
531312		OFFICE SUPPLIES	952	1,397	1,600	1,200	2,600	2,600
531313		PRINTING & DUPLICATING	1	-	75	150	100	100
531314		SMALL ITEMS OF EQUIPMENT	80	-	100	100	100	100
531324		MEMBERSHIP DUES	60	60	60	60	60	60
532325		REGISTRATION	640	-	240	240	240	240
532332		MILEAGE	120	10	250	300	230	230
532335		MEALS	63	10	60	60	55	55
532336		LODGING	420	-	420	420	492	492
533225		TELEPHONE & FAX	147	34	75	200	75	75
535242		MAINTAIN MACHINERY & EQUIP	863	563	900	1,800	900	900
571004		IP TELEPHONY ALLOCATION	519	365	730	730	794	794
571007		MIS DIRECT CHARGES	1,049	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	14,559	7,267	14,534	14,534	17,326	17,326
571010		MIS SYSTEMS GRP ALLOC(ISIS)	2,331	1,317	2,633	2,633	2,735	2,735
591519		OTHER INSURANCE	1,064	534	1,033	1,033	1,116	1,116
		OPERATING EXPENDITURES	23,303	11,693	23,180	23,980	27,293	27,293
		EXPENDITURES TOTAL	**321,670**	**161,384**	**323,372**	**324,172**	**333,884**	**333,884**
		REVENUES	**14,337**	**162,424**	**322,972**	**324,172**	**333,884**	**333,884**
		EXPENDITURES	**321,670**	**161,384**	**323,372**	**324,172**	**333,884**	**333,884**
TOTAL BUSINESS UNIT-1301-REAL ESTATE DESCRIPTIO			**307,333**	**(1,040)**	**400**	**-**	**-**	**-**
1302-ASSESSMENT OF PROPERTY								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	2,843	5,686	5,686	5,733	5,733
REVENUES TOTAL			**-**	**2,843**	**5,686**	**5,686**	**5,733**	**5,733**
EXPENDITURES								
531312		OFFICE SUPPLIES	3,201	133	3,100	3,200	3,200	3,200
531313		PRINTING & DUPLICATING	992	-	900	825	900	900
532156		BOARD MEMBER TRAINING	20	-	-	-	-	-
532332		MILEAGE	34	-	-	-	-	-
535242		MAINTAIN MACHINERY & EQUIP	750	750	750	800	800	800

LAND INFORMATION-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
571005		DUPLICATING ALLOCATION	203	431	861	861	833	833
		OPERATING EXPENDITURES	5,200	1,314	5,611	5,686	5,733	5,733
		EXPENDITURES TOTAL	**5,200**	**1,314**	**5,611**	**5,686**	**5,733**	**5,733**
		REVENUES	**-**	**2,843**	**5,686**	**5,686**	**5,733**	**5,733**
		EXPENDITURES	**5,200**	**1,314**	**5,611**	**5,686**	**5,733**	**5,733**
TOTAL BUSINESS UNIT-1302-ASSESSMENT OF PROPER			**5,200**	**(1,529)**	**(75)**	**-**	**-**	**-**
1303-LAND INFORMATION PROGRAM								
REVENUES								
421001		STATE AID	1,000	1,000	2,500	2,500	52,400	52,400
451008		REMOTE ACCESS FEES	10,678	4,950	10,500	10,300	10,560	10,560
451305		LAND INFO/DEEDS FEE	89,392	50,160	98,592	98,500	98,600	98,600
472007		MUNICIPAL OTHER CHARGES	-	-	2,350	-	-	-
REVENUES TOTAL			**101,070**	**56,110**	**113,942**	**111,300**	**161,560**	**161,560**
EXPENDITURES								
512141		SOCIAL SECURITY	4	-	-	-	-	-
		FRINGE TOTAL	4	-	-	-	-	-
514151		PER DIEM	110	-	220	220	-	-
521219		OTHER PROFESSIONAL SERV	270	14,651	36,628	60,000	60,000	60,000
521220		CONSULTANT	4,192	645	10,000	15,160	15,000	15,000
521295		DATA CONVERSION	57,901	-	-	-	-	-
521296		COMPUTER SUPPORT	36,066	33,183	35,345	40,227	36,702	36,702
531303		COMPUTER EQUIPMT & SOFTWARE	11,440	12,994	12,994	4,500	7,850	7,850
531311		POSTAGE & BOX RENT	-	-	-	-	150	150
531312		OFFICE SUPPLIES	639	124	150	-	150	150
531313		PRINTING & DUPLICATING	144	74	100	75	150	150
531314		SMALL ITEMS OF EQUIPMENT	-	4,100	4,100	-	550	550
531321		PUBLICATION OF LEGAL NOTICE	62	-	-	-	-	-
531324		MEMBERSHIP DUES	-	150	150	150	150	150
532325		REGISTRATION	1,044	1,220	1,285	2,110	1,190	1,190
532332		MILEAGE	163	187	200	150	250	250
532335		MEALS	47	87	100	75	100	100
532336		LODGING	210	280	350	300	820	820
571005		DUPLICATING ALLOCATION	131	337	674	674	121	121
594950		OPERATING RESERVE	-	-	-	70,456	13,560	13,560
		OPERATING EXPENDITURES	112,419	68,032	102,296	194,097	136,743	136,743
594813		CAP OFC EQUIP	8,495	-	10,000	-	-	-
594818		CAP COMPUTER	-	-	56,000	15,964	60,000	60,000
594819		CAP OTHER EQUIPMENT	-	-	-	-	9,224	9,224
		CAPITAL OUTLAY EXPENDITURES	8,495	-	66,000	15,964	69,224	69,224
		EXPENDITURES TOTAL	**120,918**	**68,032**	**168,296**	**210,061**	**205,967**	**205,967**
OTHER FINANCING SOURCES (USES)								
691100		OPER REV ADJUST	-	-	-	15,964	-	-
691200		CAP REV ADJUST	-	-	-	(15,964)	-	-
699700		RESV APPLIED OPERATING	-	-	-	-	(44,407)	(44,407)
OTHER FINANCING SOURCES (USES) TOTAL			**-**	**-**	**-**	**-**	**(44,407)**	**(44,407)**
		REVENUES	**101,070**	**56,110**	**113,942**	**111,300**	**161,560**	**161,560**
		EXPENDITURES	**120,918**	**68,032**	**168,296**	**210,061**	**205,967**	**205,967**
		OTHER FINANCING SOURCES (USE	**-**	**-**	**-**	**-**	**(44,407)**	**(44,407)**
TOTAL BUSINESS UNIT-1303-LAND INFORMATION PROG			**19,848**	**11,922**	**54,354**	**98,761**	**-**	**-**
1311-SURVEYOR								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	17,644	35,288	35,288	36,249	36,249
472007		MUNICIPAL OTHER CHARGES	-	-	2,000	-	-	-
474175		HIGHWAY BILLED	52,875	-	36,000	37,000	38,000	38,000

LAND INFORMATION-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
REVENUES TOTAL			**52,875**	**17,644**	**73,288**	**72,288**	**74,249**	**74,249**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	47,791	24,071	56,253	-	58,143	58,143
511210		WAGES-REGULAR	-	-	-	56,253	-	-
511310		WAGES-SICK LEAVE	988	843	-	-	-	-
511320		WAGES-VACATION PAY	2,088	2,030	-	-	-	-
511340		WAGES-HOLIDAY PAY	2,110	587	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	1,539	364	-	-	-	-
		SALARIES TOTAL	54,516	27,895	56,253	56,253	58,143	58,143
512141		SOCIAL SECURITY	4,171	2,134	4,303	4,303	4,448	4,448
512142		RETIREMENT (EMPLOYER)	3,811	1,897	3,825	3,825	3,837	3,837
512145		LIFE INSURANCE	10	5	10	10	11	11
512173		DENTAL INSURANCE	991	534	1,080	1,080	1,080	1,080
		FRINGE TOTAL	8,983	4,570	9,218	9,218	9,376	9,376
		TOTAL SALARIES AND FRINGES	63,499	32,465	65,471	65,471	67,519	67,519
531312		OFFICE SUPPLIES	24	11	25	30	25	25
531313		PRINTING & DUPLICATING	21	29	40	30	40	40
531314		SMALL ITEMS OF EQUIPMENT	184	55	200	200	200	200
531324		MEMBERSHIP DUES	352	270	270	270	352	352
531349		OTHER OPERATING EXPENSES	478	-	1,000	1,000	1,000	1,000
531351		GAS/DIESEL	753	264	800	1,100	800	800
532325		REGISTRATION	240	-	250	250	250	250
532332		MILEAGE	84	17	50	100	85	85
532336		LODGING	140	140	210	210	246	246
533225		TELEPHONE & FAX	32	8	-	60	-	-
533236		WIRELESS INTERNET	520	220	480	480	480	480
535242		MAINTAIN MACHINERY & EQUIP	-	-	500	500	500	500
535352		VEHICLE PARTS & REPAIRS	-	78	78	100	100	100
571004		IP TELEPHONY ALLOCATION	130	92	183	183	198	198
571005		DUPLICATING ALLOCATION	29	21	42	42	17	17
571009		MIS PC GROUP ALLOCATION	910	454	908	908	963	963
571010		MIS SYSTEMS GRP ALLOC(ISIS)	666	387	774	774	804	804
591519		OTHER INSURANCE	567	344	580	580	670	670
		OPERATING EXPENDITURES	5,130	2,390	6,390	6,817	6,730	6,730
		EXPENDITURES TOTAL	**68,629**	**34,855**	**71,861**	**72,288**	**74,249**	**74,249**
		REVENUES	**52,875**	**17,644**	**73,288**	**72,288**	**74,249**	**74,249**
		EXPENDITURES	**68,629**	**34,855**	**71,861**	**72,288**	**74,249**	**74,249**
TOTAL BUSINESS UNIT-1311-SURVEYOR			**15,754**	**17,211**	**(1,427)**	**-**	**-**	**-**
		REVENUES	**168,282**	**239,021**	**515,888**	**513,446**	**575,426**	**575,426**
		EXPENDITURES	**516,417**	**265,585**	**569,140**	**612,207**	**619,833**	**619,833**
		OTHER FINANCING SOURCES (USE	**-**	**-**	**-**	**-**	**(44,407)**	**(44,407)**
TOTAL LAND INFORMATION DEPARTMENT			**348,135**	**26,564**	**53,252**	**98,761**	**-**	**-**

Library

The Jefferson County Board of Supervisors has been committed to the practice of "fair share" funding. "Fair share" funding is the idea that rural residents should pay their share of municipal libraries' operating expenses in proportion to their use of the services. This partnership has provided relatively stable funding and has included a structure which provides equitable payment for services. As a result, all county residents have received the benefit of very good library service. The libraries of Jefferson County remain grateful to the county and its taxpayers for their support.

The libraries in Jefferson County are heavily used despite the fact that total circulation in Jefferson County has decreased (Electronic access and downloadable content are now important library resources that are currently not counted as circulations). In 2014, a total of 1,082,112 physical items were checked out of the nine county libraries. Of those items, 223,984 were checked out by Jefferson County rural residents. Therefore, 21% of countywide library usage comes from people who do not live in municipalities with libraries. The proportion of circulation from rural residents generally mirrors the growth in the count that has happened outside the municipal borders.

The majority of this 2016 budget request represents a reimbursement to county libraries for use by Jefferson County rural residents that occurred in 2014. These reimbursement payments to the libraries within Jefferson County total $893,696 which is an increase from last year.

Calculating the reimbursement formula:

- First, the cost per circulation was determined for each county library by dividing their operational costs by the total number of items they circulated. Their overall cost per circulation was then multiplied by the number of the library's rural Jefferson County circulations to ascertain the level needed to fulfill the county's statutory obligation for payments
- Next, the countywide average cost per circulation was calculated by adding the total operational costs of the nine libraries divided by the total number of items they circulated. This countywide average cost per circulation was then multiplied by the number of each library's rural circulations to determine each library's reimbursement amount.
- Using a countywide average cost per circulation as a basis for the budget request, instead of each library's cost per circulation, encourages the libraries to be more efficient and get the most circulations possible within their limited operational budgets.

Also included in the budget request are administrative costs, including a payment of $500 to the county resource library for its services in 2016 and $1,500 for anticipated Jefferson County Library Service Board expenses. The dramatic decrease in administrative costs for the county resource library is due to the fact that in 2016 the majority of the county resource library administrator's duties will now be handled by the system director of the Waukesha County Federated Library System (WCFLS). The current system director not only tackles this endeavor for WCFLS but also served as the Jefferson County Library Administrator for many years. Having the library system handle the county budget requests will be the most effective way to move forward as Jefferson County prepares to embark on a journey with a new library system.

The Dwight Foster Public Library will continue to be the county resource library for Jefferson County in 2016. The $500 stipend should be enough to cover various administrative costs. The county library board members and librarians will be updating the 2012-2015 library service plan in 2015; they believe this budget request reflects the most cost-effective and efficient way to administer the county library service. This administrative cost is less than 1% of the budget request.

Additionally, $145,539 has been requested by adjacent county libraries for reimbursement for circulations made in 2014 to rural Jefferson County residents. This represents an increase of 1.5% over the 2015 reimbursement level. State law requires counties in Wisconsin to reimburse libraries at 70% of each library's cost per circulation for rural circulations to all adjacent counties. We have no ability to control this number. The $145,539 includes a payment of $83,300 to the Oconomowoc Public Library which will fulfill the county's obligation to that library which lies in close proximity to and is used by a significant populace within eastern Jefferson County. That payment is, by far, the largest payment to a library not within Jefferson County. The $145,539 represents the minimum payments allowed by law to 33 libraries in all five adjacent counties.

The total 2016 budget request for library services is $1,041,235. This represents an increase from last year. The county library service board remains committed to the principles of the formula which reimburses libraries based on costs and usage from the previous year.

This budget attempts to continue the "fair share" funding balance between municipal and rural taxpayers. Citizens of Jefferson County need their libraries now more than ever. It is not surprising that residents have turned to their libraries for access to job-seeking information, internet access, do-it-yourself materials and electronic access. Libraries do make a significant difference in the lives of our citizens and Jefferson County is a key partner in the equation that results in quality library service.

Library

Financial Summary

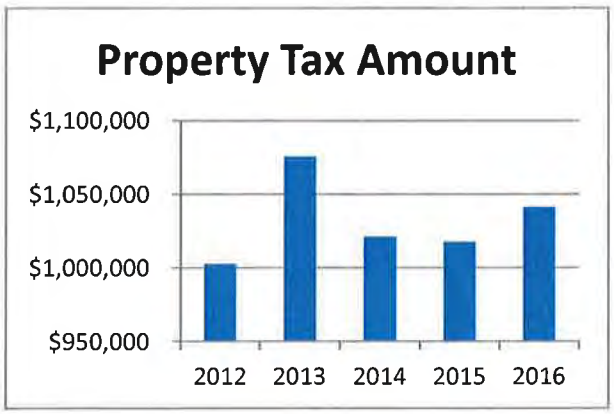
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Total Revenues	-	-	-	-	-	0.00%
Expenditures						
Personnel Expenses	778	1,400	1,540	1,200	(340)	-22.08%
Purchased Services	1,019,164	1,015,546	1,015,546	1,039,735	24,189	2.38%
Operating Costs	180	600	460	300	(160)	-34.78%
Capital Items	-	-	-	-	-	-
Total Expenditures	1,020,122	1,017,546	1,017,546	1,041,235	23,689	2.33%
Property Taxes	1,021,164	1,017,546	1,017,546	1,041,235	23,689	2.33%
Addition to (Use of) Fund Balance	1,042	-	-	-		

Summary Highlights:

The 2016 budget provides $1,041,235 in tax levy, which is a $23,689 increase in levy from the 2015 amended budget due to an increase in circulations.

Summary of Capital Items:

None



LIBRARY-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
9901-COUNTY LIBRARIES 43.12								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	868,680	868,680	868,680	893,696	893,696
REVENUES TOTAL			-	868,680	868,680	868,680	893,696	893,696
EXPENDITURES								
529400	111	CAMBRIDGE	94,634	89,784	89,784	89,784	91,741	91,741
529400	141	JOHNSON CREEK	58,586	48,921	48,921	48,921	45,228	45,228
529400	171	PALMYRA	43,236	42,856	42,856	42,856	45,650	45,650
529400	226	FORT ATKINSON	210,357	213,556	213,556	213,556	232,723	232,723
529400	241	JEFFERSON	116,299	120,286	120,286	120,286	116,460	116,460
529400	246	LAKE MILLS	96,860	87,832	87,832	87,832	86,393	86,393
529400	290	WATERLOO	32,655	30,925	30,925	30,925	31,570	31,570
529400	291	WATERTOWN	149,176	166,870	166,870	166,870	172,301	172,301
529400	292	WHITEWATER	68,836	67,650	67,650	67,650	71,630	71,630
		OPERATING EXPENDITURES	870,639	868,680	868,680	868,680	893,696	893,696
		EXPENDITURES TOTAL	**870,639**	**868,680**	**868,680**	**868,680**	**893,696**	**893,696**
		REVENUES	**-**	**868,680**	**868,680**	**868,680**	**893,696**	**893,696**
		EXPENDITURES	**870,639**	**868,680**	**868,680**	**868,680**	**893,696**	**893,696**
TOTAL BUSINESS UNIT-9901-COUNTY LIBRARIES 43.12			**870,639**	-	-	-	-	-
9902-LIBRARY ADMIN 43.60								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	5,454	5,454	5,454	2,000	2,000
REVENUES TOTAL			-	5,454	5,454	5,454	2,000	2,000
EXPENDITURES								
512141		SOCIAL SECURITY	8	8	10	-	-	-
		FRINGE TOTAL	8	8	10	-	-	-
514151		PER DIEM	770	495	1,390	1,540	1,200	1,200
529401		RESOURCE LIBRARY PAYMENT	3,386	3,454	3,454	3,454	500	500
531311		POSTAGE & BOX RENT	-	1,432	480	-	-	-
532332		MILEAGE	180	68	120	460	300	300
		OPERATING EXPENDITURES	4,336	5,449	5,444	5,454	2,000	2,000
		EXPENDITURES TOTAL	**4,344**	**5,457**	**5,454**	**5,454**	**2,000**	**2,000**
		REVENUES	**-**	**5,454**	**5,454**	**5,454**	**2,000**	**2,000**
		EXPENDITURES	**4,344**	**5,457**	**5,454**	**5,454**	**2,000**	**2,000**
TOTAL BUSINESS UNIT-9902-LIBRARY ADMIN 43.60			**4,344**	3	-	-	-	-
9903-ADJACENT LIBRARIES 43.12								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	143,412	143,412	143,412	145,539	145,539
REVENUES TOTAL			-	143,412	143,412	143,412	145,539	145,539
EXPENDITURES								
529400	401	DANE COUNTY	14,176	12,491	12,491	12,491	12,863	12,863
529400	402	DODGE COUNTY	866	685	685	685	1,123	1,123
529400	403	ROCK COUNTY	14,968	13,321	13,321	13,321	13,805	13,805
529400	404	WALWORTH COUNTY	480	338	338	338	375	375
529400	405	WAUKESHA COUNTY	114,649	116,577	116,577	116,577	117,373	117,373
		OPERATING EXPENDITURES	145,139	143,412	143,412	143,412	145,539	145,539
		EXPENDITURES TOTAL	**145,139**	**143,412**	**143,412**	**143,412**	**145,539**	**145,539**
		REVENUES	**-**	**143,412**	**143,412**	**143,412**	**145,539**	**145,539**
		EXPENDITURES	**145,139**	**143,412**	**143,412**	**143,412**	**145,539**	**145,539**

LIBRARY-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
TOTAL BUSINESS UNIT-9903-ADJACENT LIBRARIES 43.1			145,139	-	-	-	-	-
		REVENUES	-	1,017,546	1,017,546	1,017,546	1,041,235	1,041,235
		EXPENDITURES	1,020,122	1,017,549	1,017,546	1,017,546	1,041,235	1,041,235
TOTAL LIBRARY DEPARTMENT			1,020,122	3	-	-	-	-

Medical Examiner

This department functions under the direction of the County Medical Examiner who is appointed by the County Administrator. Policy guidance is provided by the Law Enforcement and Emergency Management Committee.

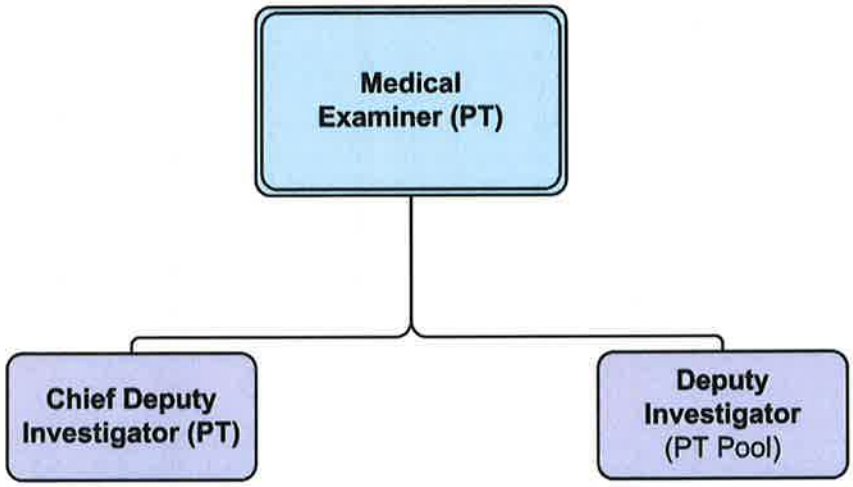
PROGRAM DESCRIPTION

Authorization for the Medical Examiner is listed under Wis. Stats. 59.34

- Investigates all deaths which can be natural, unexplained, unusual, suspicious, suicide, homicide, or accident
- Orders autopsies and diagnostic tests
- Determines cause and manner of death
- Signs death certificates when the death is investigated by Medical Examiner staff and where a physician is not available to sign the death certificate
- Signs cremation permits where cremation is to be the final disposition of the decedent
- Determines and retains responsibility for disposition of indigents
- Authorizes disinterments of a decedent
- Maintains statistical data

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET
Total Death Investigations (scene, telephone, cremation permit review)	529	490	475	500
Scene & Telephone Investigations only	373	350	350	350
Cremation Permits Issued	316	350	325	300
Toxicology Reports Completed	72	25	52	25
Autopsies Completed	42	45	30	45
Death Certificates Signed	112	120	110	110

Medical Examiner



Medical Examiner

Financial Summary

	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Public Charges	63,185	57,680	55,000	69,400	14,400	26.18%
Total Revenues	63,185	57,680	55,000	69,400	14,400	26.18%
Expenditures						
Personnel Expenses	91,436	101,951	101,951	95,115	(6,836)	-6.71%
Purchased Services	48,380	51,000	35,800	55,800	20,000	55.87%
Operating Cost	11,387	13,290	12,270	13,520	1,250	10.19%
Interdept. Charges	3,718	4,804	4,804	3,888	(916)	-19.07%
Other Expenses	366	345	345	397	52	15.07%
Total Expenditures	155,287	171,390	155,170	168,720	13,550	8.73%
Property Taxes	89,638	100,170	100,170	99,320	(850)	-0.85%
Addition to (Use of) Fund Balance	(2,464)	(13,540)	-	-		

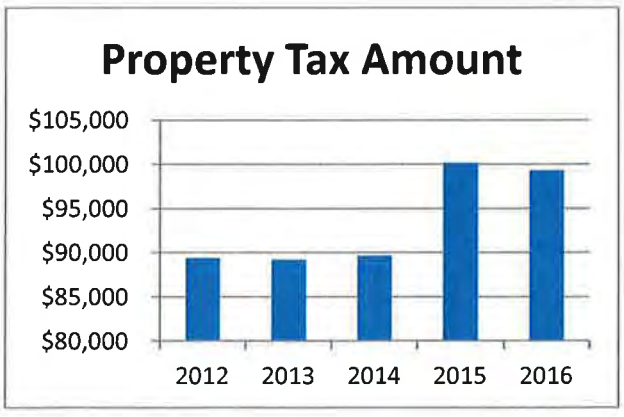
Summary Highlights:

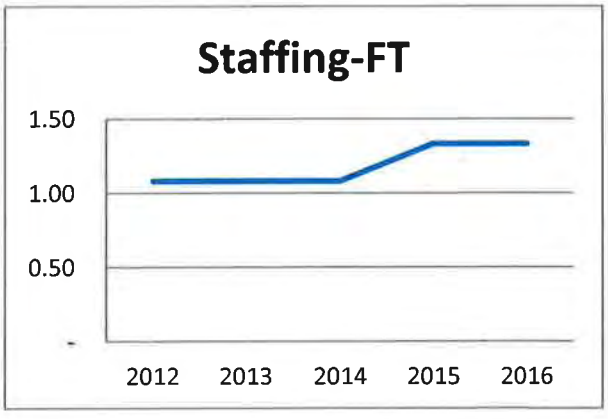
The 2016 budget provides $99,320 in tax levy, which is a $850 decrease in levy from the 2015 amended budget. The primary reason for this decrease was salary and fringes. There was an increase in fees during 2015. There was an increase in the amount of autopsies and transportation costs.

In January 2015, the Elected Coroner position became an appointed Medical Examiner.

Summary of Capital Items:

None





MEDICAL EXAMINER-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
2501-MEDICAL EXAMINER								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	50,085	100,170	100,170	99,320	99,320
452002	1	CREMATION PERMITS	56,875	26,520	55,000	50,000	66,000	66,000
452002	2	DEATH CERTIFICATES	2,100	1,250	2,500	2,000	2,500	2,500
452002	3	OTHER	4,210	180	180	3,000	-	-
452002	4	TISSUE RECOVERY	-	-	-	-	900	900
REVENUES TOTAL			**63,185**	**78,035**	**157,850**	**155,170**	**168,720**	**168,720**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	22,574	27,915	52,515	52,515	50,574	50,574
511210		WAGES-REGULAR	60	-	-	-	-	-
511240		WAGES-TEMPORARY	-	200	-	-	1,425	1,425
511290		WAGES-OTHER WAGES	55,725	12,750	21,375	21,375	25,500	25,500
511340		WAGES-HOLIDAY PAY	-	1,028	-	-	-	-
		SALARIES TOTAL	78,359	41,893	73,890	73,890	77,499	77,499
512141		SOCIAL SECURITY	5,994	3,184	5,578	5,578	5,850	5,850
512142		RETIREMENT (EMPLOYER)	38	1,957	3,571	3,571	3,338	3,338
512144		HEALTH INSURANCE	6,053	3,734	17,541	17,541	7,216	7,216
512145		LIFE INSURANCE	-	5	41	41	7	7
512150		FSA CONTRIBUTION	-	-	250	250	125	125
512173		DENTAL INSURANCE	993	539	1,080	1,080	1,080	1,080
		FRINGE TOTAL	13,078	9,419	28,061	28,061	17,616	17,616
		TOTAL SALARIES AND FRINGES	91,437	51,312	101,951	101,951	95,115	95,115
521252		INDIGENT DISPOSITION	-	-	-	-	1,500	1,500
521254		AUTOPSY	48,312	24,007	50,000	35,000	45,500	45,500
521254	01	AUTOPSY TRANSPORTATION	-	-	-	-	8,000	8,000
521292		DISPATCH/COMMUNICATIONS	68	948	1,000	300	-	-
529299		PURCHASE CARE & SERVICES	-	-	-	500	800	800
531301		OFFICE EQUIPMENT	9	723	200	200	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	464	876	1,000	1,200	1,100	1,100
531311		POSTAGE & BOX RENT	177	47	200	200	200	200
531312		OFFICE SUPPLIES	848	264	600	600	600	600
531313		PRINTING & DUPLICATING	-	84	10	-	50	50
531314		SMALL ITEMS OF EQUIPMENT	-	156	160	-	-	-
531324		MEMBERSHIP DUES	120	100	170	170	270	270
531326		ADVERTISING	201	99	100	-	-	-
531346		CLOTHING & UNIFORM	-	596	800	100	200	200
531349		OTHER OPERATING EXPENSES	35	-	-	-	-	-
532325		REGISTRATION	500	280	750	500	1,500	1,500
532332		MILEAGE	7,419	2,575	7,500	7,500	7,500	7,500
532335		MEALS	23	-	100	100	200	200
532336		LODGING	426	-	500	500	700	700
533225		TELEPHONE & FAX	1,164	581	1,200	1,200	1,200	1,200
571004		IP TELEPHONY ALLOCATION	130	92	183	183	198	198
571005		DUPLICATING ALLOCATION	-	3	6	6	-	-
571007		MIS DIRECT CHARGES	1,049	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	1,820	1,817	3,634	3,634	2,888	2,888
571010		MIS SYSTEMS GRP ALLOC(ISIS)	719	491	981	981	802	802
591519		OTHER INSURANCE	363	185	345	345	397	397
591521		OFFICIAL BONDS	3	-	-	-	-	-
		OPERATING EXPENDITURES	63,850	33,924	69,439	53,219	73,605	73,605
		EXPENDITURES TOTAL	**155,287**	**85,236**	**171,390**	**155,170**	**168,720**	**168,720**
		REVENUES	**63,185**	**78,035**	**157,850**	**155,170**	**168,720**	**168,720**
		EXPENDITURES	**155,287**	**85,236**	**171,390**	**155,170**	**168,720**	**168,720**
TOTAL BUSINESS UNIT-2501-MEDICAL EXAMINER			**92,102**	**7,201**	**13,540**	**-**	**-**	**-**
		REVENUES	**63,185**	**78,035**	**157,850**	**155,170**	**168,720**	**168,720**
		EXPENDITURES	**155,287**	**85,236**	**171,390**	**155,170**	**168,720**	**168,720**
TOTAL MEDICAL EXAMINER DEPARTMENT			**92,102**	**7,201**	**13,540**	**-**	**-**	**-**

Parks Department

This department functions under the direction of the Parks Director, who is appointed by the County Administrator. Policy guidance is provided by the Jefferson County Board's Parks Committee

MISSION

The mission of the Jefferson County Parks Department is to preserve natural resources for public use and conservation to operate and maintain a parks system with resource oriented recreation, trails and special use parks; and to expand the parks system for environmental and land use benefits and the health and enjoyment of Jefferson County residents.

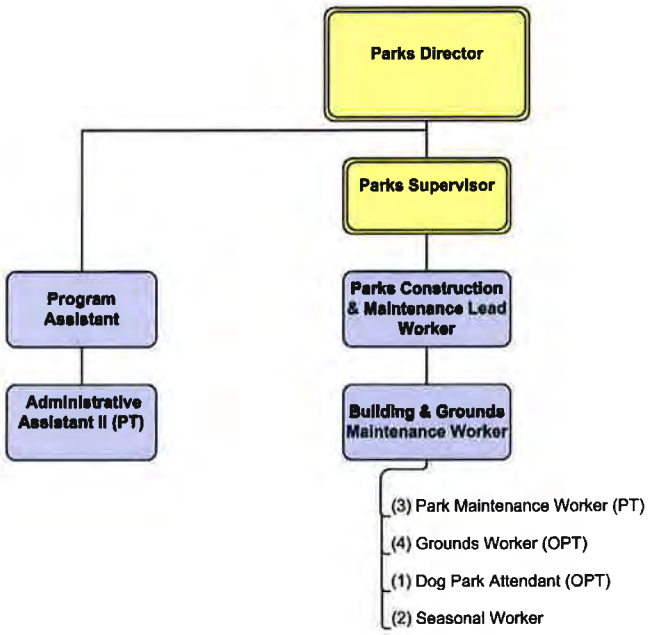
PROGRAM DESCRIPTION

- Provides administration of the park system consisting of 17 parks, as well as working to expand the system as the demand for additional recreational facilities increases
- Coordinates all parks planning efforts including, but not limited to comprehensive planning, master planning, site planning and development of requests for proposal, bike trails, watertrails and snowmobile trails planning
- Maintains park facilities, including bike trails
- Oversees development projects
- Provides grounds maintenance of County facilities
- Oversees the countywide bicycle trail system and operates and maintains the 31.5 mile Glacial River Trail
- Administers grant-in-aid programs
- Coordinates with the Rock River National Water Trail in Jefferson County
- Manages water trails throughout the county

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET	BUDGET CHANGE
Increase annual dog tags sold by 2%	1660	1693	1,605		
Increase total number of shelter reservations by 2%	153	147	178		+14%
Increase Parks Department Press Releases by 20%	24	12	28		+14%

Parks Department

PERFORMANCE MEASURES	2016 BUDGET
Organize and help coordinate a Glacial River Trail Bike Ride	Partnered with Tour Da Goose and the Lake Ripley Rides. Planning 2016 ride.
Research Opportunities for electronic dog park registrations	Consulted with Vital Chek. Dog Park Registration Payment System won't generate enough revenue for Vital Check.
Secure funding & begin implementation of the Interurban Recreation Trail	
Increase overall parks revenue by 2%	
Implement on-line facility reservation system	
Hold three (3) park system fundraisers (similar to 2015 Brew with a View)	
Continue to develop marketing partnerships	
Complete ¼ of the trails at the new mountain bike park at the Human Services Mountain Bike facility	



Parks Department

Financial Summary

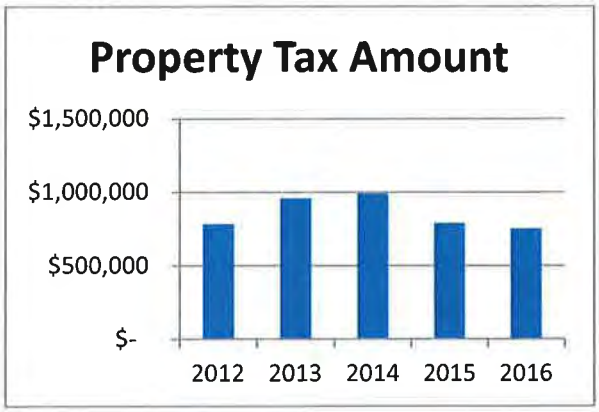
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	45,675	50,910	45,675	745,675	700,000	1532.57%
Fines, Forfeitures & Penalties	590	-	-	-	-	-
Public Charges	46,260	44,300	41,300	45,300	4,000	9.69%
Intergovernmental Charges	49,668	46,939	47,029	49,926	2,897	6.16%
Misc. Revenues	117,998	39,811	31,736	730,756	699,020	2202.61%
Other Financing Sources	-	-	(16,182)	173,774	189,956	-
Total Revenues	260,191	181,960	149,558	1,745,431	1,595,873	1067.06%
Expenditures						
Personnel Expenses	622,590	647,262	647,271	658,098	10,827	1.67%
Purchased Services	11,286	13,650	15,246	13,650	(1,596)	-10.47%
Operating Costs	184,513	225,865	249,552	213,222	(36,330)	-14.56%
Interdept. Charges	15,541	19,126	19,126	16,366	(2,760)	-14.43%
Other Expenses	9,245	9,488	150,191	204,262	54,071	36.00%
Capital Items	176,546	352,766	352,566	1,537,000	1,184,434	335.95%
Total Expenditures	1,019,721	1,268,157	1,433,952	2,642,598	1,208,646	84.29%
Property Taxes	991,967	789,735	789,735	760,167	(29,568)	-3.74%
Addition to (Use of) Fund Balance	232,437	(296,462)	(494,659)	(137,000)		

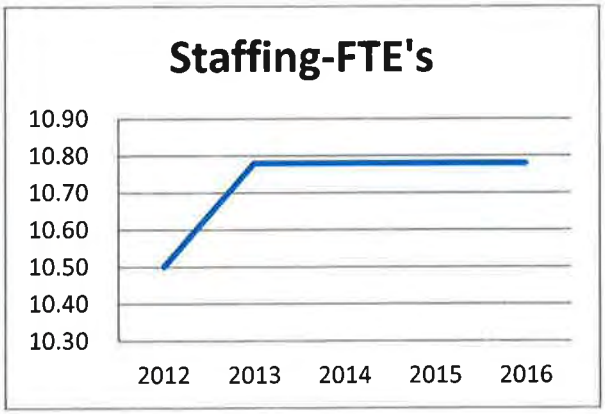
Summary Highlights:

The 2016 budget provides $760,167 in tax levy, which is a $29,568 decrease in levy from the 2015 amended budget. The primary reasons for this decrease was due to a capital item not charged to the tax levy and other operating reductions.

Summary of Capital Item Requests:

$ 30,000	Pickup Truck
$ 20,000	Tractor with 10ft flail mower (Used from Highway)
$ 15,000	Replace Restroom at Cold Spring
$ 12,000	New Pavement at Pohlman Park
$ 50,000	New Pavement at Carlin Weld Park
$ 10,000	Replace Used Oil Furnace – Parks Shop
$ 1,400,000	Interurban Trail (Covered by State Grant & Donations)
$ 1,537,000	Total Capital Items


Property Tax Amount
$1,500,000
$1,000,000
$500,000
$-
2012
2013
2014
2015
2016


Staffing-FTE's
10.90
10.80
10.70
10.60
10.50
10.40
10.30
2012
2013
2014
2015
2016

PARKS DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
1801-PARKS DEPARTMENT								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	386,381	772,762	772,762	743,455	743,455
421001		STATE AID	-	-	2,560	-	-	-
442010		RESTITUTION	590	-	-	-	-	-
457017		PARK SHELTER RENTAL FEES	10,199	10,721	12,000	9,000	12,000	12,000
457019		PARK SHELTER DEPOSITS	50	137	-	-	-	-
471130		STATE BILLED-OTHER	1,137	-	-	-	-	-
482011		RENT GARDEN PLOTS	970	928	1,000	1,000	1,000	1,000
482021		CAMPING FEE OTHER	333	185	250	250	250	250
483001		SALE OF COUNTY PROPERTY	678	-	-	-	-	-
483002		MISC SALE/MATERIAL & SUPPLY	272	221	250	-	250	250
485200		DONATIONS RESTRICTED	67,459	1,748	2,000	100	-	-
486004		MISCELLANEOUS REVENUE	32	604	604	-	-	-
REVENUES TOTAL			**81,720**	**400,925**	**791,426**	**783,112**	**756,955**	**756,955**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	128,625	67,744	156,508	156,508	159,537	159,537
511210		WAGES-REGULAR	188,481	105,553	250,456	250,456	254,895	254,895
511220		WAGES-OVERTIME	2,460	848	3,924	3,924	4,013	4,013
511240		WAGES-TEMPORARY	23,772	2,853	9,900	9,900	9,900	9,900
511310		WAGES-SICK LEAVE	11,058	4,070	-	-	-	-
511320		WAGES-VACATION PAY	24,314	7,288	-	-	-	-
511330		WAGES-LONGEVITY PAY	1,501	-	1,575	1,575	1,635	1,635
511340		WAGES-HOLIDAY PAY	14,480	4,829	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	5,339	2,790	-	-	-	-
		SALARIES TOTAL	400,030	195,975	422,363	422,363	429,980	429,980
512141		SOCIAL SECURITY	30,312	14,733	32,806	32,806	33,402	33,402
512142		RETIREMENT (EMPLOYER)	25,208	12,148	26,343	26,343	26,054	26,054
512144		HEALTH INSURANCE	94,735	49,936	101,255	101,255	103,597	103,597
512145		LIFE INSURANCE	133	42	130	130	87	87
512146		WORKERS COMPENSATION	7,587	6,596	-	-	-	-
512148		UNEMPLOYMENT COMPENSATION	12,319	-	12,106	12,106	12,106	12,106
512150		FSA CONTRIBUTION	-	1,488	1,538	1,538	1,538	1,538
512173		DENTAL INSURANCE	5,462	3,083	6,379	6,379	6,379	6,379
		FRINGE TOTAL	175,756	88,026	180,557	180,557	183,163	183,163
		TOTAL SALARIES AND FRINGES	575,786	284,001	602,920	602,920	613,143	613,143
521219		OTHER PROFESSIONAL SERV	3,523	281	6,000	6,000	7,500	7,500
529299		PURCHASE CARE & SERVICES	4,467	1,698	7,000	9,096	6,000	6,000
531001		CREDIT CARD FEES	26	-	-	-	-	-
531100		PERMITS PURCHASED	-	187	200	200	200	200
531298		UNITED PARCEL SERVICE UPS	73	-	-	-	-	-
531302		BUILDING & MAINT EQUIPMENT	649	-	-	-	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	535	883	1,000	800	2,800	2,800
531311		POSTAGE & BOX RENT	269	323	1,000	1,000	500	500
531312		OFFICE SUPPLIES	3,155	1,652	2,400	2,400	2,400	2,400
531313		PRINTING & DUPLICATING	1,654	605	1,500	1,500	1,500	1,500
531314		SMALL ITEMS OF EQUIPMENT	3,838	2,806	3,000	2,897	3,000	3,000
531320		SAFETY SUPPLIES	3,053	86	1,500	1,500	1,500	1,500
531324		MEMBERSHIP DUES	425	365	500	500	500	500
531326		ADVERTISING	1,722	439	1,200	1,200	1,200	1,200
531346		CLOTHING & UNIFORM	752	100	1,750	1,750	1,750	1,750
531348		EDUCATIONAL SUPPLIES	28	36	100	100	100	100
531351		GAS/DIESEL	26,355	8,517	27,000	27,000	27,000	27,000
532325		REGISTRATION	1,144	-	700	700	700	700
532332		MILEAGE	2,009	1,884	3,000	3,000	3,000	3,000
532335		MEALS	315	48	150	150	150	150
532336		LODGING	248	210	-	275	275	275
532339		OTHER TRAVEL & TOLLS	7	26	24	30	30	30
533221		WATER	70	37	75	75	75	75
533222		ELECTRIC	1,731	1,068	1,800	1,800	1,900	1,900
533225		TELEPHONE & FAX	515	186	400	800	480	480
535232		GRAVELING	1,389	239	1,500	1,500	1,500	1,500
535242		MAINTAIN MACHINERY & EQUIP	3,641	4,625	4,000	4,000	4,000	4,000
535245		GROUNDS IMPROVEMENTS	18,685	6,409	23,000	30,815	20,000	20,000
535247		BLDG REPAIR & MAINT	1,211	677	4,000	4,000	3,000	3,000
535249		SUNDRY REPAIR	7,311	48	50	-	-	-
535297		REFUSE COLLECTION	2,013	1,004	2,200	3,200	2,500	2,500

PARKS DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
535344		HOUSEHOLD & JANITORIAL SUPP	-	-	5,000	6,000	5,000	5,000
535349		OTHER SUPPLIES	12,222	6,761	12,000	14,000	12,000	12,000
535352		VEHICLE PARTS & REPAIRS	3,026	2,161	5,000	5,000	5,000	5,000
536533		EQUIPMENT RENT & LEASE	2,061	594	3,000	4,000	3,000	3,000
571004		IP TELEPHONY ALLOCATION	389	274	548	548	595	595
571005		DUPLICATING ALLOCATION	418	1,029	2,059	2,059	1,327	1,327
571007		MIS DIRECT CHARGES	2,097	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	5,460	4,088	8,175	8,175	5,775	5,775
571010		MIS SYSTEMS GRP ALLOC(ISIS)	6,364	3,699	7,399	7,399	7,687	7,687
591519		OTHER INSURANCE	7,344	4,312	7,531	7,531	9,868	9,868
		OPERATING EXPENDITURES	130,194	57,357	145,761	161,000	143,812	143,812
594808		CAP LAND	55	-	-	-	-	-
594810		CAP EQUIPMENT	48,751	53,065	55,000	55,000	20,000	20,000
594811		CAP AUTOMOBILES	75	-	-	-	30,000	30,000
594820		CAP OTHER	30,455	7,103	37,300	37,300	15,000	15,000
594821		CAP IMPRV LAND	-	-	-	-	12,000	12,000
594829		CAP IMPRV OTHER	28,817	-	70,740	70,740	-	-
		CAPITAL OUTLAY EXPENDITURES	108,153	60,168	163,040	163,040	77,000	77,000
		EXPENDITURES TOTAL	**814,133**	**401,526**	**911,721**	**926,960**	**833,955**	**833,955**
		REVENUES	**81,720**	**400,925**	**791,426**	**783,112**	**756,955**	**756,955**
		EXPENDITURES	**814,133**	**401,526**	**911,721**	**926,960**	**833,955**	**833,955**
TOTAL BUSINESS UNIT-1801-PARKS DEPARTMENT			**732,413**	**601**	**120,295**	**143,848**	**77,000**	**77,000**

1806-CAROL LIDDLE FUND

REVENUES								
481099		CAP INTEREST & DIVIDENDS	74	48	80	80	-	-
REVENUES TOTAL			**74**	**48**	**80**	**80**	**-**	**-**
EXPENDITURES								
594960		CAPITAL RESERVE	-	-	-	81,600	81,600	81,600
		CAPITAL OUTLAY EXPENDITURES	-	-	-	81,600	81,600	81,600
		EXPENDITURES TOTAL	**-**	**-**	**-**	**81,600**	**81,600**	**81,600**
OTHER FINANCING SOURCES (USES)								
699800		RESV APPLIED CAPITAL	-	-	-	-	(81,600)	(81,600)
OTHER FINANCING SOURCES (USES) TOTAL			**-**	**-**	**-**	**-**	**(81,600)**	**(81,600)**
		REVENUES	**74**	**48**	**80**	**80**	**-**	**-**
		EXPENDITURES	**-**	**-**	**-**	**81,600**	**81,600**	**81,600**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**-**	**-**	**(81,600)**	**(81,600)**
TOTAL BUSINESS UNIT-1806-CAROL LIDDLE FUND			**(74)**	**(48)**	**(80)**	**81,520**	**-**	**-**

1809-CARLIN WELD PARK TRUST

REVENUES								
481001		INTEREST & DIVIDENDS	23	-	-	50	-	-
485200		DONATIONS RESTRICTED	300	250	250	-	-	-
REVENUES TOTAL			**323**	**250**	**250**	**50**	**-**	**-**
EXPENDITURES								
535245		GROUNDS IMPROVEMENTS	10	-	3,782	3,582	-	-
		OPERATING EXPENDITURES	10	-	3,782	3,582	-	-
594821		CAP IMPRV LAND	6,840	-	-	-	50,000	50,000
		CAPITAL OUTLAY EXPENDITURES	6,840	-	-	-	50,000	50,000
		EXPENDITURES TOTAL	**6,850**	**-**	**3,782**	**3,582**	**50,000**	**50,000**
		REVENUES	**323**	**250**	**250**	**50**	**-**	**-**
		EXPENDITURES	**6,850**	**-**	**3,782**	**3,582**	**50,000**	**50,000**

PARKS DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
TOTAL BUSINESS UNIT-1809-CARLIN WELD PARK TRUS			6,527	(250)	3,532	3,532	50,000	50,000
1811-KORTH PARK DEVELOPMENT								
REVENUES								
421001		STATE AID	-	2,560	-	-	-	-
485200		DONATIONS RESTRICTED	-	179	-	-	-	-
REVENUES TOTAL			-	2,739	-	-	-	-
		REVENUES	-	2,739	-	-	-	-
TOTAL BUSINESS UNIT-1811-KORTH PARK DEVELOPME			-	2,739	-	-	-	-
1812-CARNES PARK DEVELOPMENT								
REVENUES								
421001		STATE AID	-	2,675	2,675	-	-	-
482002		RENT OF COUNTY PROPERTY	25,589	9,333	23,256	23,256	23,256	23,256
483002		MISC SALE/MATERIAL & SUPPLY	3,440	-	-	-	-	-
485200		DONATIONS RESTRICTED	-	421	421	-	-	-
485200	003	DONATIONS RESTR-MASON LOG HC	3,355	-	-	-	-	-
REVENUES TOTAL			32,384	12,429	26,352	23,256	23,256	23,256
EXPENDITURES								
521219		OTHER PROFESSIONAL SERV	3,053	-	-	-	-	-
535232		GRAVELING	122	-	-	-	-	-
535245		GROUNDS IMPROVEMENTS	169	2,605	30,600	30,600	-	-
535247		BLDG REPAIR & MAINT	21	-	-	-	-	-
		OPERATING EXPENDITURES	3,365	2,605	30,600	30,600	-	-
594809		CAP BLDG	-	102	200	-	-	-
594821		CAP IMPRV LAND	-	10,420	159,194	159,194	-	-
594822		CAP IMPRV BLDG	28,842	2,192	30,332	30,332	-	-
594960		CAPITAL RESERVE	-	-	-	-	26,152	26,152
		CAPITAL OUTLAY EXPENDITURES	28,842	12,714	189,726	189,526	26,152	26,152
		EXPENDITURES TOTAL	32,207	15,319	220,326	220,126	26,152	26,152
OTHER FINANCING SOURCES (USES)								
691100		OPER REV ADJUST	-	-	-	23,256	-	-
691200		CAP REV ADJUST	-	-	-	(23,256)	-	-
699800		RESV APPLIED CAPITAL	-	-	-	-	(2,896)	(2,896)
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	-	(2,896)	(2,896)
		REVENUES	32,384	12,429	26,352	23,256	23,256	23,256
		EXPENDITURES	32,207	15,319	220,326	220,126	26,152	26,152
		OTHER FINANCING SOURCES (USE	-	-	-	-	(2,896)	(2,896)
TOTAL BUSINESS UNIT-1812-CARNES PARK DEVELOPM			(177)	2,890	193,974	196,870	-	-
1813-PARKS BUILDING								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	8,487	16,973	16,973	16,712	16,712
REVENUES TOTAL			-	8,487	16,973	16,973	16,712	16,712
EXPENDITURES								
521219		OTHER PROFESSIONAL SERV	243	-	150	150	150	150
531302		BUILDING & MAINT EQUIPMENT	1,433	1,083	1,200	1,200	1,200	1,200
531314		SMALL ITEMS OF EQUIPMENT	-	37	-	-	-	-
533221		WATER	899	442	900	900	900	900
533222		ELECTRIC	5,167	2,881	6,000	6,000	6,000	6,000
533223		SEWER	1,033	525	1,100	1,100	1,100	1,100
533224		NATURAL GAS	2,913	769	3,000	4,000	3,000	3,000

PARKS DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
533225		TELEPHONE & FAX	653	310	600	600	600	600
533235		STORM WATER UTILITY	712	406	750	750	750	750
533236		WIRELESS INTERNET	400	240	400	320	400	400
535242		MAINTAIN MACHINERY & EQUIP	12	388	600	600	600	600
535249		SUNDRY REPAIR	115	-	-	-	-	-
535349		OTHER SUPPLIES	117	-	100	100	100	100
591519		OTHER INSURANCE	1,219	705	1,253	1,253	1,912	1,912
		OPERATING EXPENDITURES	14,916	7,786	16,053	16,973	16,712	16,712
594822		CAP IMPRV BLDG	-	-	-	-	10,000	10,000
		CAPITAL OUTLAY EXPENDITURES	-	-	-	-	10,000	10,000
		EXPENDITURES TOTAL	**14,916**	**7,786**	**16,053**	**16,973**	**26,712**	**26,712**
		REVENUES	**-**	**8,487**	**16,973**	**16,973**	**16,712**	**16,712**
		EXPENDITURES	**14,916**	**7,786**	**16,053**	**16,973**	**26,712**	**26,712**
TOTAL BUSINESS UNIT-1813-PARKS BUILDING			**14,916**	**(701)**	**(920)**	**-**	**10,000**	**10,000**
1814-GARMAN NATURE PRESERVE								
EXPENDITURES								
594950		OPERATING RESERVE	-	-	-	-	500	500
		OPERATING EXPENDITURES	-	-	-	-	500	500
594821		CAP IMPRV LAND	11,918	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	11,918	-	-	-	-	-
		EXPENDITURES TOTAL	**11,918**	**-**	**-**	**-**	**500**	**500**
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	-	(500)	(500)
699992		BAL FWD PRIOR YEAR	-	-	-	500	-	-
OTHER FINANCING SOURCES (USES) TOTAL			**-**	**-**	**-**	**500**	**(500)**	**(500)**
		EXPENDITURES	**11,918**	**-**	**-**	**-**	**500**	**500**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**-**	**500**	**(500)**	**(500)**
TOTAL BUSINESS UNIT-1814-GARMAN NATURE PRESER			**11,918**	**-**	**-**	**500**	**-**	**-**
1816-GLACIAL HERITAGE DEVELOPMENT								
EXPENDITURES								
521219		OTHER PROFESSIONAL SERV	-	500	500	-	-	-
531313		PRINTING & DUPLICATING	1,761	-	-	-	-	-
535245		GROUNDS IMPROVEMENTS	288	-	-	13,200	22,054	22,054
		OPERATING EXPENDITURES	2,049	500	500	13,200	22,054	22,054
		EXPENDITURES TOTAL	**2,049**	**500**	**500**	**13,200**	**22,054**	**22,054**
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	-	(22,054)	(22,054)
699992		BAL FWD PRIOR YEAR	-	-	-	9,304	-	-
OTHER FINANCING SOURCES (USES) TOTAL			**-**	**-**	**-**	**9,304**	**(22,054)**	**(22,054)**
		EXPENDITURES	**2,049**	**500**	**500**	**13,200**	**22,054**	**22,054**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**-**	**9,304**	**(22,054)**	**(22,054)**
TOTAL BUSINESS UNIT-1816-GLACIAL HERITAGE DEVEL			**2,049**	**500**	**500**	**22,504**	**-**	**-**
1821-SNOWMOBILE TRAILS								
REVENUES								
421001 13		STATE AID 13-14 YEAR	45,675	-	-	-	-	-
421001 14		STATE AID 14-15 YEAR	-	-	45,675	45,675	-	-
421001 15		STATE AID 15-16 YEAR	-	-	-	-	45,675	45,675

PARKS DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
REVENUES TOTAL			**45,675**	**-**	**45,675**	**45,675**	**45,675**	**45,675**
EXPENDITURES								
531274		ADMINISTRATIVE FEE	1,137	-	-	1,500	-	-
535245		GROUNDS IMPROVEMENTS	44,538	45,675	45,675	44,175	45,675	45,675
		OPERATING EXPENDITURES	45,675	45,675	45,675	45,675	45,675	45,675
		EXPENDITURES TOTAL	**45,675**	**45,675**	**45,675**	**45,675**	**45,675**	**45,675**
		REVENUES	**45,675**	**-**	**45,675**	**45,675**	**45,675**	**45,675**
		EXPENDITURES	**45,675**	**45,675**	**45,675**	**45,675**	**45,675**	**45,675**
TOTAL BUSINESS UNIT-1821-SNOWMOBILE TRAILS			**-**	**45,675**	**-**	**-**	**-**	**-**
1824-BIKE TRAILS								
REVENUES								
421099		CAPITAL STATE AID	-	-	-	-	700,000	700,000
472007		MUNICIPAL OTHER CHARGES	96	-	-	90	-	-
485200		DONATIONS RESTRICTED	4,756	7	10	1,000	-	-
485200	004	DONATIONS-NEW TRAIL DEVELOPM	-	5,690	5,690	-	700,000	700,000
REVENUES TOTAL			**4,852**	**5,697**	**5,700**	**1,090**	**1,400,000**	**1,400,000**
EXPENDITURES								
531313		PRINTING & DUPLICATING	2,744	-	-	-	-	-
535245		GROUNDS IMPROVEMENTS	925	2,879	4,000	-	-	-
594950		OPERATING RESERVE	-	-	-	2,599	3,875	3,875
		OPERATING EXPENDITURES	3,669	2,879	4,000	2,599	3,875	3,875
594821		CAP IMPRV LAND	-	-	-	-	1,400,000	1,400,000
		CAPITAL OUTLAY EXPENDITURES	-	-	-	-	1,400,000	1,400,000
		EXPENDITURES TOTAL	**3,669**	**2,879**	**4,000**	**2,599**	**1,403,875**	**1,403,875**
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	-	(3,875)	(3,875)
699992		BAL FWD PRIOR YEAR	-	-	-	666	-	-
OTHER FINANCING SOURCES (USES) TOTAL			**-**	**-**	**-**	**666**	**(3,875)**	**(3,875)**
		REVENUES	**4,852**	**5,697**	**5,700**	**1,090**	**1,400,000**	**1,400,000**
		EXPENDITURES	**3,669**	**2,879**	**4,000**	**2,599**	**1,403,875**	**1,403,875**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**-**	**666**	**(3,875)**	**(3,875)**
TOTAL BUSINESS UNIT-1824-BIKE TRAILS			**(1,183)**	**(2,818)**	**(1,700)**	**2,175**	**-**	**-**
1826-DOG PARK								
REVENUES								
451038		DAILY PERMIT FEES	5,535	2,364	3,300	3,300	3,300	3,300
451039		ANNUAL PERMIT FEES	30,476	22,392	29,000	29,000	30,000	30,000
485200		DONATIONS RESTRICTED	10,718	1,799	6,000	6,000	6,000	6,000
REVENUES TOTAL			**46,729**	**26,555**	**38,300**	**38,300**	**39,300**	**39,300**
EXPENDITURES								
511210		WAGES-REGULAR	46	5,242	10,500	10,500	10,750	10,750
511240		WAGES-TEMPORARY	10,215	-	-	-	-	-
		SALARIES TOTAL	10,261	5,242	10,500	10,500	10,750	10,750
512141		SOCIAL SECURITY	785	401	803	803	822	822
512142		RETIREMENT (EMPLOYER)	718	356	714	714	710	710
512145		LIFE INSURANCE	9	5	-	9	10	10
		FRINGE TOTAL	1,512	762	1,517	1,526	1,542	1,542
		TOTAL SALARIES AND FRINGES	11,773	6,004	12,017	12,026	12,292	12,292
531303		COMPUTER EQUIPMT & SOFTWARE	-	40	40	600	-	-
531311		POSTAGE & BOX RENT	734	276	500	500	500	500

PARKS DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
531313		PRINTING & DUPLICATING	-	-	-	500	-	-
531314		SMALL ITEMS OF EQUIPMENT	-	836	836	-	2,000	2,000
531320		SAFETY SUPPLIES	-	-	-	100	-	-
533225		TELEPHONE & FAX	-	-	-	480	-	-
533236		WIRELESS INTERNET	-	171	480	-	480	480
535245		GROUNDS IMPROVEMENTS	3,734	252	1,000	1,000	3,000	3,000
535249		SUNDRY REPAIR	222	-	-	-	-	-
535297		REFUSE COLLECTION	646	330	650	650	650	650
535349		OTHER SUPPLIES	1,213	2,602	3,000	2,500	3,000	3,000
535352		VEHICLE PARTS & REPAIRS	4	-	-	300	-	-
536533		EQUIPMENT RENT & LEASE	-	-	-	500	-	-
571010		MIS SYSTEMS GRP ALLOC(ISIS)	320	186	372	372	387	387
591519		OTHER INSURANCE	257	143	266	266	412	412
594950		OPERATING RESERVE	-	-	-	56,504	79,428	79,428
		OPERATING EXPENDITURES	7,130	4,836	7,144	64,272	89,857	89,857
		EXPENDITURES TOTAL	**18,903**	**10,840**	**19,161**	**76,298**	**102,149**	**102,149**
OTHER FINANCING SOURCES (USES)								
691100		OPER REV ADJUST	-	-	-	(37,998)	(62,849)	(62,849)
699800		RESV APPLIED CAPITAL	-	-	-	37,998	-	-
699992		BAL FWD PRIOR YEAR	-	-	-	5,712	-	-
OTHER FINANCING SOURCES (USES) TOTAL			**-**	**-**	**-**	**5,712**	**(62,849)**	**(62,849)**
		REVENUES	**46,729**	**26,555**	**38,300**	**38,300**	**39,300**	**39,300**
		EXPENDITURES	**18,903**	**10,840**	**19,161**	**76,298**	**102,149**	**102,149**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**-**	**5,712**	**(62,849)**	**(62,849)**
TOTAL BUSINESS UNIT-1826-DOG PARK			**(27,826)**	**(15,715)**	**(19,139)**	**43,710**	**-**	**-**
1840-GROUNDS KEEPING								
REVENUES								
474119		COURTHOUSE INTERDEPART BILLE	13,055	5,003	14,082	14,082	11,579	11,579
474150		HUMAN SERVICES BILLED	11,791	5,447	14,551	14,551	12,473	12,473
474169		FAIR BILLED	19,647	10,532	14,551	14,551	21,217	21,217
474170		LAND CONSERVATION BILLED	405	234	469	469	470	470
474175		HIGHWAY BILLED	3,536	2,078	3,286	3,286	4,187	4,187
REVENUES TOTAL			**48,434**	**23,294**	**46,939**	**46,939**	**49,926**	**49,926**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	3,636	1,560	3,078	3,078	3,190	3,190
511210		WAGES-REGULAR	16,093	9,794	18,618	18,618	18,733	18,733
511220		WAGES-OVERTIME	154	52	-	-	-	-
511240		WAGES-TEMPORARY	3,149	538	-	-	-	-
511310		WAGES-SICK LEAVE	-	117	-	-	-	-
511320		WAGES-VACATION PAY	-	222	-	-	-	-
511330		WAGES-LONGEVITY PAY	21	-	-	-	-	-
		SALARIES TOTAL	23,053	12,283	21,696	21,696	21,923	21,923
512141		SOCIAL SECURITY	1,744	929	1,874	1,874	1,892	1,892
512142		RETIREMENT (EMPLOYER)	1,099	557	1,316	1,316	1,308	1,308
512144		HEALTH INSURANCE	4,005	2,441	4,044	4,044	4,144	4,144
512145		LIFE INSURANCE	2	2	-	-	1	1
512148		UNEMPLOYMENT COMPENSATION	4,885	-	3,026	3,026	3,026	3,026
512150		FSA CONTRIBUTION	-	138	88	88	88	88
512173		DENTAL INSURANCE	243	173	281	281	281	281
		FRINGE TOTAL	11,978	4,240	10,629	10,629	10,740	10,740
		TOTAL SALARIES AND FRINGES	35,031	16,523	32,325	32,325	32,663	32,663
531314		SMALL ITEMS OF EQUIPMENT	6	-	500	500	400	400
531320		SAFETY SUPPLIES	-	1,395	1,400	150	600	600
531351		GAS/DIESEL	3,492	1,706	5,500	6,000	5,500	5,500
535242		MAINTAIN MACHINERY & EQUIP	174	51	500	500	500	500
535245		GROUNDS IMPROVEMENTS	6,524	3,383	4,500	4,000	7,153	7,153
535249		SUNDRY REPAIR	159	-	-	1,500	500	500
535349		OTHER SUPPLIES	6	294	353	353	400	400
535352		VEHICLE PARTS & REPAIRS	261	546	850	300	800	800
536533		EQUIPMENT RENT & LEASE	2,036	-	-	300	300	300

PARKS DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
571010		MIS SYSTEMS GRP ALLOC(ISIS)	493	287	573	573	595	595
591519		OTHER INSURANCE	426	285	438	438	515	515
		OPERATING EXPENDITURES	13,577	7,947	14,614	14,614	17,263	17,263
594821		CAP IMPRV LAND	20,793	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	20,793	-	-	-	-	-
		EXPENDITURES TOTAL	**69,401**	**24,470**	**46,939**	**46,939**	**49,926**	**49,926**
		REVENUES	**48,434**	**23,294**	**46,939**	**46,939**	**49,926**	**49,926**
		EXPENDITURES	**69,401**	**24,470**	**46,939**	**46,939**	**49,926**	**49,926**
TOTAL BUSINESS UNIT-1840-GROUNDS KEEPING			**20,967**	**1,176**	-	-	-	-
		REVENUES	**260,191**	**480,424**	**971,695**	**955,475**	**2,331,824**	**2,331,824**
		EXPENDITURES	**1,019,721**	**508,995**	**1,268,157**	**1,433,952**	**2,642,598**	**2,642,598**
		OTHER FINANCING SOURCES (USE	-	-	-	**16,182**	**(173,774)**	**(173,774)**
TOTAL PARKS DEPARTMENT DEPARTMENT			**759,530**	**28,571**	**296,462**	**494,659**	**137,000**	**137,000**

Planning & Zoning

This Department functions under the direction of the Planning and Zoning Director who is appointed by the County Administrator. Policy guidance is provided by the Planning and Zoning Committee.

MISSION

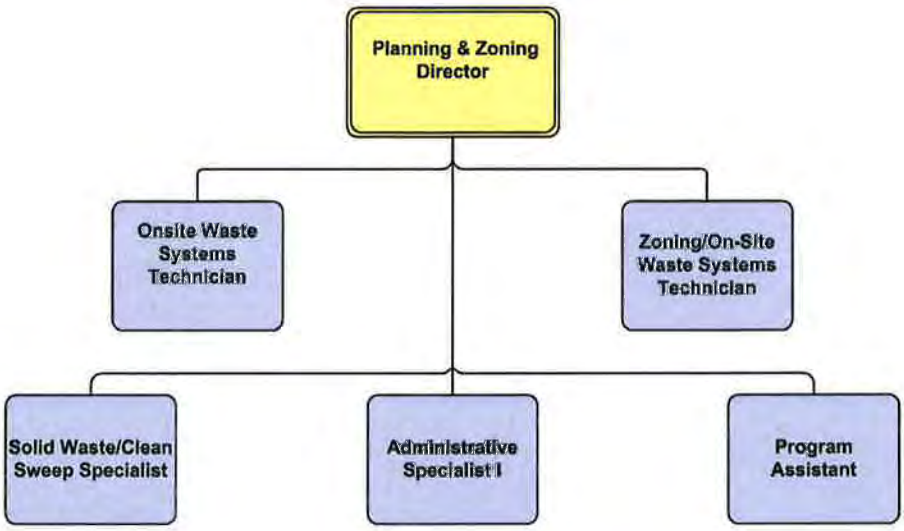
To provide service to the people of Jefferson County relating to implementation and enforcement of the Comprehensive and Agricultural Preservation and Land Use Plan, Zoning Ordinance, Floodplain Ordinance, shoreland/wetland, sanitation and private onsite waste treatment system maintenance and solid waste/recycling programs including Clean Sweep, e-waste and drug collections to assist those individuals or groups with the planning and permitting processes these plans and ordinances require.

PROGRAM DESCRIPTION

- Implements the Comprehensive Plan which includes:
  - Jefferson County Agricultural and Land Use Plan
  - Zoning Ordinance
  - Private Sewage System Ordinance
  - Floodplain Ordinance
  - Shoreland/Wetland Ordinance
  - Land Division/Subdivision Ordinance
- Coordinates and provides education for the Clean Sweep Program
- Coordinates and manages the Wisconsin Fund Grant Program
- Provides Private On-Site Waste Treatment System (POWTS) Maintenance

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET	BUDGET CHANGE
POWTS-Sanitary Permits	34,550	36,000	$25,000	$36,000	44%
Other Permits-all land use permits, zoning amendments, conditional use permits, variances, certified survey maps and subdivisions	132,184	148,000	$105,000	$148,000	41%
Soil Test Filing Fees	4,950	5,400	$4,000	$5,400	35%

Planning & Zoning



Planning & Zoning Department

Financial Summary

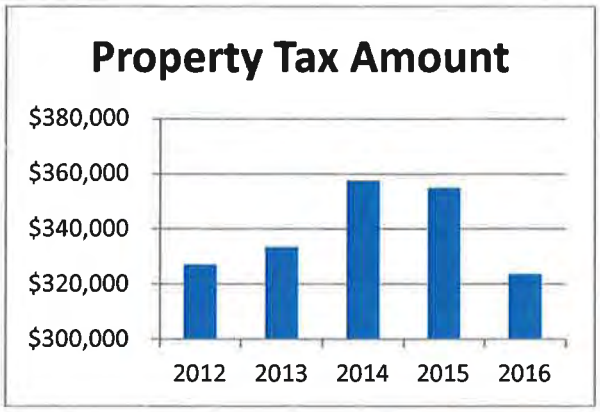
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	41,905		15,000	-	(15,000)	-100.00%
Licenses & Permits	166,734	184,000	130,000	184,000	54,000	41.54%
Public Charges	74,272	77,402	71,300	77,400	6,100	8.56%
Intergovernmental Charges	20,462	20,003	20,000	20,000	-	0.00%
Misc. Revenues	12,641	10,183	13,000	6,000	(7,000)	-53.85%
Other Financing Sources	-	-	293,501	209,812	(83,689)	-28.51%
Total Revenues	316,014	291,588	542,801	497,212	(45,589)	-8.40%
Expenditures						
Personnel Expenses	477,449	490,074	490,074	504,203	14,129	2.88%
Purchased Services	78,638	112,000	98,000	142,000	44,000	44.90%
Operating Cost	30,821	34,462	31,612	36,105	4,493	14.21%
Interdept. Charges	18,875	20,134	20,134	23,280	3,146	15.63%
Other Expense	2,125	2,091	257,920	115,261	(142,659)	-55.31%
Capital Items	-	-	-	-	-	-
Total Expenditures	607,908	658,761	897,740	820,849	(76,891)	-8.56%
Property Taxes	357,665	354,939	354,939	323,637	(31,302)	-8.82%
Addition to (Use of) Fund Balance	65,771	(12,234)	-	-		

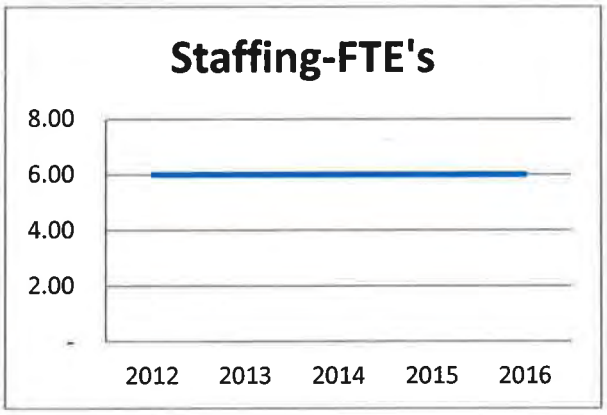
Summary Highlights:

The 2016 budget provides $323,637 in tax levy, which is a $31,302 decrease in levy from the 2015 amended budget. The 2016 budget includes an increase in Licenses and Permits and also includes a reduction of carryover funds for the Solid Waste Program.

Summary of Capital Items:

None


Property Tax Amount
$380,000
$360,000
$340,000
$320,000
$300,000
2012
2013
2014
2015
2016


Staffing-FTE's
8.00
6.00
4.00
2.00
-
2012
2013
2014
2015
2016

PLANNING AND ZONING-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
7101-ZONING								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	177,470	354,939	354,939	323,637	323,637
432002		PRIVATE SEWAGE SYSTEM	34,550	17,950	36,000	25,000	36,000	36,000
432099		OTHER PERMITS	132,184	73,669	148,000	105,000	148,000	148,000
451002		PRIVATE PARTY PHOTOCOPY	1,179	902	2,000	2,000	2,000	2,000
458001		FARMLAND PRESERVATION FEES	4	2	2	-	-	-
458002		SEPTIC REPLACEMENT FEE	-	-	-	300	-	-
458010		SOIL TESTING FEE	4,950	2,700	5,400	4,000	5,400	5,400
472003		MUNICIPALITY COPIES & PRINTING	462	3	3	-	-	-
486004		MISCELLANEOUS REVENUE	16	-	-	-	-	-
REVENUES TOTAL			**173,345**	**272,696**	**546,344**	**491,239**	**515,037**	**515,037**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	69,812	36,100	86,802	86,802	89,807	89,807
511210		WAGES-REGULAR	193,679	101,129	234,232	234,232	241,520	241,520
511310		WAGES-SICK LEAVE	7,198	5,430	-	-	-	-
511320		WAGES-VACATION PAY	25,656	9,689	-	-	-	-
511330		WAGES-LONGEVITY PAY	1,674	-	1,732	1,732	1,769	1,769
511340		WAGES-HOLIDAY PAY	12,010	4,476	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	1,643	1,643	-	-	-	-
		SALARIES TOTAL	311,672	158,467	322,766	322,766	333,096	333,096
512141		SOCIAL SECURITY	23,545	11,794	24,358	24,358	25,157	25,157
512142		RETIREMENT (EMPLOYER)	21,784	10,776	21,948	21,948	21,984	21,984
512144		HEALTH INSURANCE	78,683	39,155	78,936	78,936	80,731	80,731
512145		LIFE INSURANCE	159	84	164	164	177	177
512150		FSA CONTRIBUTION	-	1,125	1,125	1,125	1,125	1,125
512173		DENTAL INSURANCE	4,860	2,639	5,364	5,364	5,364	5,364
		FRINGE TOTAL	129,031	65,573	131,895	131,895	134,538	134,538
		TOTAL SALARIES AND FRINGES	440,703	224,040	454,661	454,661	467,634	467,634
521212		LEGAL	-	-	-	-	5,000	5,000
521219		OTHER PROFESSIONAL SERV	-	-	-	18,000	-	-
531003		NOTARY PUBLIC RELATED	-	-	-	-	50	50
531301		OFFICE EQUIPMENT	-	-	-	250	1,500	1,500
531303		COMPUTER EQUIPMT & SOFTWARE	217	-	-	-	500	500
531311		POSTAGE & BOX RENT	5,012	2,272	4,500	4,500	4,500	4,500
531312		OFFICE SUPPLIES	2,232	1,297	2,600	2,500	2,600	2,600
531313		PRINTING & DUPLICATING	921	124	1,000	2,000	1,000	1,000
531314		SMALL ITEMS OF EQUIPMENT	926	-	-	-	-	-
531321		PUBLICATION OF LEGAL NOTICE	3,052	991	3,000	2,000	3,000	3,000
531324		MEMBERSHIP DUES	70	70	70	70	70	70
531327		CERTIFICATION FEES	682	-	-	-	500	500
531329		OTHER PUBL/SUBSCR/DUES	310	340	340	310	340	340
531351		GAS/DIESEL	1,936	458	2,000	1,500	2,000	2,000
532325		REGISTRATION	595	270	480	480	480	480
532335		MEALS	24	-	128	98	128	128
532336		LODGING	630	280	700	560	700	700
532339		OTHER TRAVEL & TOLLS	-	-	10	10	10	10
533225		TELEPHONE & FAX	321	130	500	500	500	500
535242		MAINTAIN MACHINERY & EQUIP	3,250	1,812	4,000	3,000	4,000	4,000
535352		VEHICLE PARTS & REPAIRS	868	162	350	250	350	350
571004		IP TELEPHONY ALLOCATION	778	548	1,096	1,096	1,191	1,191
571005		DUPLICATING ALLOCATION	1,071	157	314	314	773	773
571007		MIS DIRECT CHARGES	1,049	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	10,919	5,451	10,901	10,901	11,551	11,551
571010		MIS SYSTEMS GRP ALLOC(ISIS)	3,663	2,130	4,259	4,259	4,425	4,425
591519		OTHER INSURANCE	2,010	1,096	1,980	1,980	2,235	2,235
		OPERATING EXPENDITURES	40,536	17,588	38,228	54,578	47,403	47,403
		EXPENDITURES TOTAL	**481,239**	**241,628**	**492,889**	**509,239**	**515,037**	**515,037**
		REVENUES	**173,345**	**272,696**	**546,344**	**491,239**	**515,037**	**515,037**
		EXPENDITURES	**481,239**	**241,628**	**492,889**	**509,239**	**515,037**	**515,037**
TOTAL BUSINESS UNIT-7101-ZONING			**307,894**	**(31,068)**	**(53,455)**	**18,000**	**-**	**-**
7102-WI FUND SEPTIC REPLACEMENT								

PLANNING AND ZONING-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
REVENUES								
421001		STATE AID	12,200	-	-	15,000	-	-
REVENUES TOTAL			**12,200**	**-**	**-**	**15,000**	**-**	**-**
EXPENDITURES								
529299		PURCHASE CARE & SERVICES	12,200	-	-	15,000	-	-
		OPERATING EXPENDITURES	12,200	-	-	15,000	-	-
		EXPENDITURES TOTAL	**12,200**	**-**	**-**	**15,000**	**-**	**-**
		REVENUES	**12,200**	**-**	**-**	**15,000**	**-**	**-**
		EXPENDITURES	**12,200**	**-**	**-**	**15,000**	**-**	**-**
TOTAL BUSINESS UNIT-7102-WI FUND SEPTIC REPLACE			**-**	**-**	**-**	**-**	**-**	**-**
7109-SOLID WASTE PROGRAM								
REVENUES								
421001		STATE AID	29,705	-	-	-	-	-
451009		DEER TRACK PARK CHARGES	63,490	-	65,000	60,000	65,000	65,000
458011		PUBLIC SOLID WASTE CHARGES	4,649	2,724	5,000	5,000	5,000	5,000
472007		MUNICIPAL OTHER CHARGES	20,000	-	20,000	20,000	20,000	20,000
485100		DONATIONS - UNRESTRICTED	6,025	1,871	6,000	5,000	6,000	6,000
486014		SALE RECYLING MATERIAL	6,600	4,183	4,183	8,000	-	-
REVENUES TOTAL			**130,469**	**8,778**	**100,183**	**98,000**	**96,000**	**96,000**
EXPENDITURES								
511210		WAGES-REGULAR	20,941	10,436	22,595	22,595	23,463	23,463
511310		WAGES-SICK LEAVE	633	343	-	-	-	-
511320		WAGES-VACATION PAY	845	258	-	-	-	-
511330		WAGES-LONGEVITY PAY	110	-	109	109	117	117
511340		WAGES-HOLIDAY PAY	754	258	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	126	22	-	-	-	-
		SALARIES TOTAL	23,409	11,317	22,704	22,704	23,580	23,580
512141		SOCIAL SECURITY	1,725	810	1,700	1,700	1,768	1,768
512142		RETIREMENT (EMPLOYER)	1,638	769	1,544	1,544	1,556	1,556
512144		HEALTH INSURANCE	9,389	4,347	8,771	8,771	8,970	8,970
512145		LIFE INSURANCE	29	15	29	29	30	30
512150		FSA CONTRIBUTION	-	125	125	125	125	125
512173		DENTAL INSURANCE	555	266	540	540	540	540
		FRINGE TOTAL	13,336	6,332	12,709	12,709	12,989	12,989
		TOTAL SALARIES AND FRINGES	36,745	17,649	35,413	35,413	36,569	36,569
529299		PURCHASE CARE & SERVICES	-	-	25,000	-	50,000	50,000
529299	500	HAULING--CLEAN SWEEP	66,438	41,599	87,000	65,000	87,000	87,000
531311		POSTAGE & BOX RENT	1,308	119	1,500	1,500	1,500	1,500
531312		OFFICE SUPPLIES	1,167	332	1,200	1,000	1,200	1,200
531313		PRINTING & DUPLICATING	3,306	423	2,500	2,500	2,500	2,500
531314		SMALL ITEMS OF EQUIPMENT	436	1,000	1,500	1,000	1,500	1,500
531322		SUBSCRIPTIONS	100	100	100	100	100	100
531324		MEMBERSHIP DUES	165	165	165	165	165	165
531326		ADVERTISING	1,232	2,490	3,000	2,500	3,000	3,000
531326	500	ADVERTISING CLEAN SWEEP	809	-	-	-	-	-
531334		EDUCATIONAL INITIATIVE	-	700	2,500	2,500	2,500	2,500
532325		REGISTRATION	575	20	905	905	435	435
532332		MILEAGE	11	-	-	-	-	-
532335		MEALS	25	-	49	49	32	32
532336		LODGING	350	-	490	490	70	70
532339		OTHER TRAVEL & TOLLS	17	-	25	25	25	25
533225		TELEPHONE & FAX	32	8	150	150	150	150
535242		MAINTAIN MACHINERY & EQUIP	242	312	700	700	700	700
571004		IP TELEPHONY ALLOCATION	130	92	183	183	198	198
571005		DUPLICATING ALLOCATION	22	1,052	2,086	2,086	2,777	2,777
571006		SOLID WASTE CHARGES	-	-	-	-	1,000	1,000
571009		MIS PC GROUP ALLOCATION	910	454	908	908	963	963
571010		MIS SYSTEMS GRP ALLOC(ISIS)	333	194	387	387	402	402

PLANNING AND ZONING-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
591519		OTHER INSURANCE	116	58	111	111	118	118
594950		OPERATING RESERVE	-	-	-	255,829	112,908	112,908
		OPERATING EXPENDITURES	77,724	49,118	130,459	338,088	269,243	269,243
		EXPENDITURES TOTAL	**114,469**	**66,767**	**165,872**	**373,501**	**305,812**	**305,812**
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	(4,000)	(209,812)	(209,812)
699800		RESV APPLIED CAPITAL	-	-	-	4,000	-	-
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	-	**(209,812)**	**(209,812)**
		REVENUES	**130,469**	**8,778**	**100,183**	**98,000**	**96,000**	**96,000**
		EXPENDITURES	**114,469**	**66,767**	**165,872**	**373,501**	**305,812**	**305,812**
		OTHER FINANCING SOURCES (USES	-	-	-	-	**(209,812)**	**(209,812)**
TOTAL BUSINESS UNIT-7109-SOLID WASTE PROGRAM			**(16,000)**	**57,989**	**65,689**	**275,501**	-	-
		REVENUES	**316,014**	**281,474**	**646,527**	**604,239**	**611,037**	**611,037**
		EXPENDITURES	**607,908**	**308,395**	**658,761**	**897,740**	**820,849**	**820,849**
		OTHER FINANCING SOURCES (USES	-	-	-	-	**(209,812)**	**(209,812)**
TOTAL PLANNING AND ZONING DEPARTMENT			**291,894**	**26,921**	**12,234**	**293,501**	-	-

Register of Deeds

This department functions under the direction of the Register of Deeds, who is an elected official. Policy guidance is provided by the Administration and Rules Committee.

MISSION

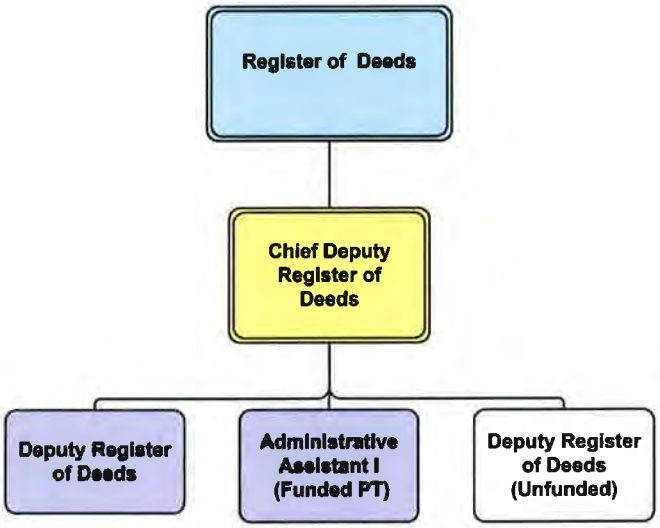
The mission is to maintain a perpetual, comprehensive set of public records consisting of all documents appropriately presented for recording or filing, in accordance with the law, and to provide timely, secure, accurate, archival accessible and cost-effective records and services that are delivered in a prompt and courteous manner with the assurance that, where appropriate, privacy will be protected.

PROGRAM DESCRIPTION

- Reviews, records, scans, e-Records and maintains all documents relating to real estate endorsing on each document the day, hour, minute of reception
- Prepares documents for indexing and imaging and stores back-up copies
- Registers, indexes and file all vital records including birth, marriage, domestic partnerships, termination of domestic partnerships and death certificates
- Makes and delivers certified and uncertified copies of official office records
- Records plats, articles of incorporation, firm names and other documents as authorized
- Files, indexes and maintains military discharge, prepares certified copies as required for military benefits
- Files and indexes documents pertaining to security interests in real property, crops or fixtures
- Files Federal Tax liens
- Records and indexes marital property agreements
- Records all conveyances of mineral rights
- Assists customers in property and ancestry research
- Monitors and interprets changes in statutory laws that impact the Register of Deeds
- Advises and consults with the Land Information Council, outside partners including, attorney's, title companies, financial institutes and the public

Register of Deeds

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET	BUDGET CHANGE
Real Estate Transfer Fees	$158,024	$140,000	$140,000	$140,000	0
Documents Recorded	11,246	12,500	12,750	12,750	0
Copy Fees	$72,291	$71,000	$75,000	$72,000	-$3,000
Birth Certificates	1,841	2,100	2,146	1950	-200
Marriage Certificates	1,667	1,624	1,628	1,600	-100
Death Certificates	5,921	6,000	5,953	6,150	197
Back Index/Scan Documents	17,709	20,750	10,000	12,000	200



Register of Deeds

Financial Summary

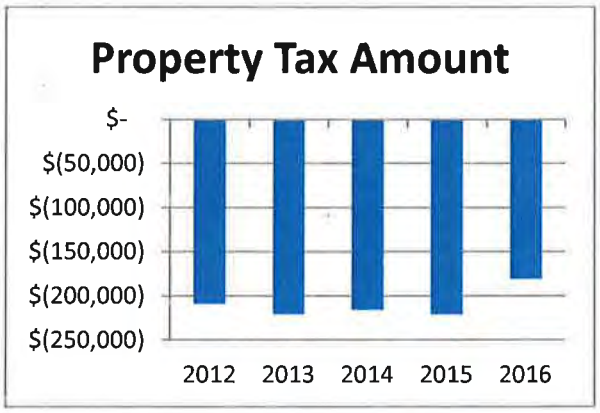
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Taxes	160,521	140,000	140,000	140,000	-	0.00%
Public Charges	338,407	293,550	299,550	301,300	1,750	0.58%
Intergovernmental Charges	-	-	60	60	-	0.00%
Miscellaneous Revenues	95	-	-	-	-	-
Other Financing Sources	-		-	-	-	-
Total Revenues	499,023	433,550	439,610	441,360	1,750	0.40%
Expenditures						
Personnal Expenses	264,433	268,230	268,130	229,543	(38,587)	-14.39%
Purchased Services	-	129,972	129,972	-	(129,972)	-100.00%
Operating Costs	10,402	20,386	20,901	12,539	(8,362)	-40.01%
Interdept. Charges	15,363	15,906	15,906	16,849	943	5.93%
Other Expenses	931	896	896	970	74	8.26%
Capital Items	-	-	-	-	-	-
Total Expenditures	291,129	435,390	435,805	259,901	(175,904)	-40.36%
Property Taxes	(215,977)	(221,339)	(221,339)	(181,459)	39,880	-18.02%
Addition to (Use of) Fund Balance	(8,083)	(223,179)	(217,534)	-		

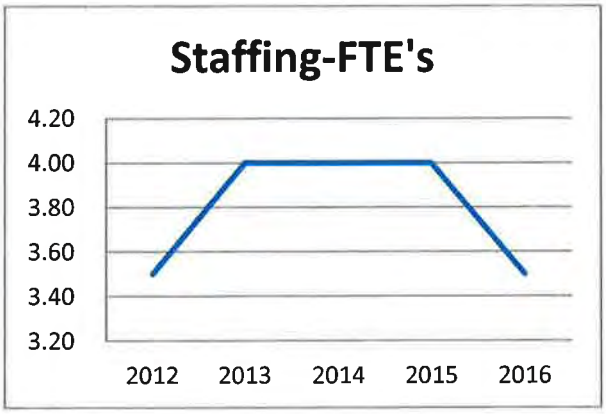
Summary Highlights:

The 2016 budget provides $181,459 in tax levy reduction, which is a $39,880 decrease in tax levy reduction from the 2015 amended budget. The primary reason for this decrease was the use of $77,562 of redaction fees to offset a portion of salaries in 2015, part of the decrease was offset by a reduction in staffing in 2016.

Summary of Capital Items:

None


Property Tax Amount
$-
$(50,000)
$(100,000)
$(150,000)
$(200,000)
$(250,000)
2012
2013
2014
2015
2016


Staffing-FTE's
4.20
4.00
3.80
3.60
3.40
3.20
2012
2013
2014
2015
2016

REGISTER OF DEEDS-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
1001-REGISTER OF DEEDS								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	(110,670)	(221,339)	(221,339)	(181,459)	(181,459)
412300		RE TRANSFER FEES COUNTY PORT	160,521	77,195	140,000	140,000	140,000	140,000
451301		RE RECORDING/FILING FEES	173,145	97,145	187,500	187,500	191,250	191,250
451303		COPY FEES COUNTY PORTION	72,291	35,385	71,000	75,000	72,000	72,000
451307		DOCUMENT REVIEW FEES	100	50	50	50	50	50
451309		BIRTH FUNDS COUNTY PORTION	7,873	4,716	9,000	10,500	10,000	10,000
451310		MARRIAGE FUND COUNTY PORTION	7,659	2,860	6,000	6,500	6,000	6,000
451311		DEATH FUND COUNTY PORTION	20,318	12,462	20,000	20,000	22,000	22,000
451313		DOMESTIC PART CTY PORTION	46	-	-	-	-	-
451314		DOMESTIC TERM CTY PORTION	-	14	-	-	-	-
474016		DEPT RECORDING FEES	-	-	-	60	60	60
483002		MISC SALE/MATERIAL & SUPPLY	95	-	-	-	-	-
REVENUES TOTAL			**442,048**	**119,157**	**212,211**	**218,271**	**259,901**	**259,901**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	61,624	30,764	62,005	62,005	62,629	62,629
511210		WAGES-REGULAR	96,766	48,712	115,854	115,854	88,889	88,889
511220		WAGES-OVERTIME	-	22	100	-	100	100
511240		WAGES-TEMPORARY	-	2,231	-	-	-	-
511310		WAGES-SICK LEAVE	2,844	13,511	-	-	-	-
511320		WAGES-VACATION PAY	9,001	7,885	-	-	-	-
511330		WAGES-LONGEVITY PAY	750	219	750	750	375	375
511340		WAGES-HOLIDAY PAY	4,333	1,492	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	151	23	-	-	-	-
		SALARIES TOTAL	175,469	104,859	178,709	178,609	151,993	151,993
512141		SOCIAL SECURITY	12,992	7,651	13,466	13,466	11,490	11,490
512142		RETIREMENT (EMPLOYER)	12,732	6,046	12,703	12,703	10,032	10,032
512144		HEALTH INSURANCE	59,144	26,434	58,021	58,021	51,399	51,399
512145		LIFE INSURANCE	132	64	136	136	99	99
512150		FSA CONTRIBUTION	-	875	875	875	750	750
512173		DENTAL INSURANCE	3,963	2,106	4,320	4,320	3,780	3,780
		FRINGE TOTAL	88,963	43,176	89,521	89,521	77,550	77,550
		TOTAL SALARIES AND FRINGES	264,432	148,035	268,230	268,130	229,543	229,543
531003		NOTARY PUBLIC RELATED	40	-	-	-	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	133	-	-	-	-	-
531311		POSTAGE & BOX RENT	4,031	2,388	4,000	4,000	4,000	4,000
531312		OFFICE SUPPLIES	2,147	1,551	3,000	3,000	3,000	3,000
531313		PRINTING & DUPLICATING	149	68	150	150	150	150
531314		SMALL ITEMS OF EQUIPMENT	-	-	-	-	239	239
531324		MEMBERSHIP DUES	100	100	100	100	190	190
532325		REGISTRATION	2,170	1,330	1,520	1,825	845	845
532332		MILEAGE	288	156	320	550	865	865
532336		LODGING	510	300	546	552	584	584
532339		OTHER TRAVEL & TOLLS	-	10	10	-	-	-
533225		TELEPHONE & FAX	315	105	300	300	300	300
535242		MAINTAIN MACHINERY & EQUIP	519	440	440	424	2,366	2,366
571004		IP TELEPHONY ALLOCATION	649	456	913	913	992	992
571005		DUPLICATING ALLOCATION	36	43	86	86	125	125
571007		MIS DIRECT CHARGES	1,049	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	10,919	5,904	11,809	11,809	12,514	12,514
571010		MIS SYSTEMS GRP ALLOC(ISIS)	2,711	1,549	3,098	3,098	3,218	3,218
591519		OTHER INSURANCE	922	463	896	896	970	970
591521		OFFICIAL BONDS	9	-	-	-	-	-
		OPERATING EXPENDITURES	26,697	14,863	27,188	27,703	30,358	30,358
		EXPENDITURES TOTAL	**291,129**	**162,898**	**295,418**	**295,833**	**259,901**	**259,901**
OTHER FINANCING SOURCES (USES)								
611101		TRANSFER TO/FROM GENERAL	-	-	-	(77,562)	-	-
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	**(77,562)**	-	-
		REVENUES	**442,048**	**119,157**	**212,211**	**218,271**	**259,901**	**259,901**
		EXPENDITURES	**291,129**	**162,898**	**295,418**	**295,833**	**259,901**	**259,901**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**-**	**(77,562)**	**-**	**-**

REGISTER OF DEEDS-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
TOTAL BUSINESS UNIT-1001-REGISTER OF DEEDS			**(150,919)**	**43,741**	**83,207**	**-**	**-**	**-**
1002-REDACTION FEE IMPLEMENTATION								
REVENUES								
451315		REDACTION FEE	56,975	-	-	-	-	-
REVENUES TOTAL			**56,975**	**-**	**-**	**-**	**-**	**-**
EXPENDITURES								
521295		DATA CONVERSION	-	-	124,972	124,972	-	-
521296		COMPUTER SUPPORT	-	-	5,000	5,000	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	-	-	10,000	10,000	-	-
		OPERATING EXPENDITURES	-	-	139,972	139,972	-	-
		EXPENDITURES TOTAL	**-**	**-**	**139,972**	**139,972**	**-**	**-**
OTHER FINANCING SOURCES (USES)								
611101		TRANSFER TO/FROM GENERAL	-	-	77,562	77,562	-	-
OTHER FINANCING SOURCES (USES) TOTAL			**-**	**-**	**77,562**	**77,562**	**-**	**-**
		REVENUES	**56,975**	**-**	**-**	**-**	**-**	**-**
		EXPENDITURES	**-**	**-**	**139,972**	**139,972**	**-**	**-**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**77,562**	**77,562**	**-**	**-**
TOTAL BUSINESS UNIT-1002-REDACTION FEE IMPLEMEN			**(56,975)**	**-**	**217,534**	**217,534**	**-**	**-**
		REVENUES	**499,023**	**119,157**	**212,211**	**218,271**	**259,901**	**259,901**
		EXPENDITURES	**291,129**	**162,898**	**435,390**	**435,805**	**259,901**	**259,901**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**77,562**	**-**	**-**	**-**
TOTAL REGISTER OF DEEDS DEPARTMENT			**(207,894)**	**43,741**	**300,741**	**217,534**	**-**	**-**

Sheriff's Office

This department functions under the direction of the Sheriff, who is an elected official. Policy guidance is provided by the Law Enforcement and Emergency Management Committee.

MISSION

The mission of the Office of the Sheriff is to promote a criminal justice system that balances the protection of life, liberty and property of the community with the rights and privileges of the individual; to protect and perform our sworn duty to uphold the Constitution of the United States of America, the Constitution of the State of Wisconsin, Ordinances of Jefferson County and the Law Enforcement Officers' Code of Ethics; to insure the Constitutional and statutory duties of the Sheriff are properly administered; and to make choices that are consistent with our pursuit to fashion a credible, professional law enforcement agency, engraving the mark of excellence upon all acts and decisions.

PROGRAM DESCRIPTION

The primary responsibility of the Sheriff's Department is the protection and preservation of life, liberty and property. This will be accomplished by enforcing the Constitution and Laws of the United States, the Constitution and Laws of the State of Wisconsin and the Laws of the County of Jefferson.

- Operates the 9-1-1 Dispatch Center
- Answers calls for police service with a uniformed Patrol Division
- Investigates crimes against persons or property and drug investigation
- Operates the Jail Division to handle those incarcerated by the various court systems
- Provides Support Services Division which handles court security, transports inmates
- Enforces judgments and documents of our Court System

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET	BUDGET CHANGE
Sheriff's Office Overtime for all Units	$645,259	$631,139	$645,707	$666,439	$20,732
Use of Sick Time Department Wide	$292,364	$241,877	$241,877		$50,487
Revenues from County and State Citations Combined	$371,702	$312,000	$292,000	$292,000	

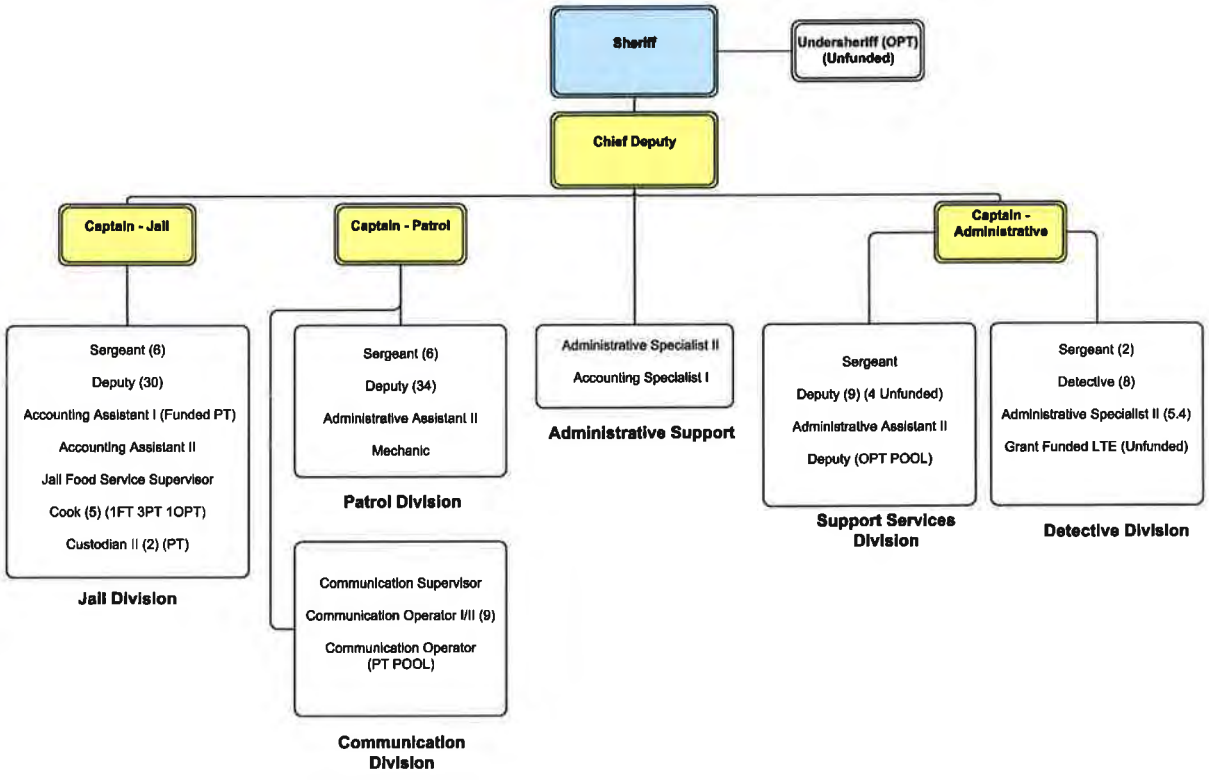
The overtime request numbers are on target, in years past we under budgeted in the area of overtime, we are now finding ourselves coming in under budget on this line item(s). Please remember that the Sheriff's Office worked most of 2015 being under staffed by as many as (5) positions. This did save us money in the benefit category, but also increased the amount of overtime to fill the vacancies. My suggestion is to leave the overtime numbers were they are and after the 2016 budget period we will be able to analyze the data and come up with numbers *based* on that

information. In 2016 we will be looking at scheduling with the Union to see if a schedule can be implemented giving us more coverage both during normal work hours as well as to assist us with our training hours.

Sick time use in 2015 is done approximately $50,000.00 this is an issue that has constantly been monitored to ensure that sick time is being utilized appropriately. A big thank you to the staff for their assistance in narrowing down the sick time usage amount, it has made a huge difference financially as well as helping improve morale. Unfortunately this will be somewhat overshadowed by several worker's compensation injuries, that at the time of this report are over $126,000.00.

For the first time in a decade we will meet or exceed our revenue goal for enforcement actions, this is in part to our grant that was utilized this summer that was awarded through the Bureau of Transportation and Safety.

Sheriff's Office



Sheriff Department

Financial Summary

	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	187,004	123,650	124,639	136,412	11,773	9.45%
Fines, Forfeitures & Penalties	340,335	304,710	307,000	304,750	(2,250)	-0.73%
Public Charges	545,299	561,811	579,730	566,650	(13,080)	-2.26%
Intergovernmental Charges	223,905	289,375	226,093	271,875	45,782	20.25%
Misc. Revenues	67,591	69,150	103,150	71,150	(32,000)	-31.02%
Other Financing Sources	-	-	(15,576)	337,860	353,436	-2269.11%
Total Revenues	1,364,134	1,348,696	1,325,036	1,688,697	363,661	27.45%
Expenditures						
Personnel Expenses	11,063,940	10,883,561	11,177,797	11,411,333	233,536	2.09%
Purchased Services	277,266	265,159	292,030	297,908	5,878	2.01%
Operating Costs	1,150,176	1,106,417	1,194,659	1,226,400	31,741	2.66%
Interdept. Charges	237,574	290,173	290,627	284,695	(5,932)	-2.04%
Other Expenses	91,144	80,848	517,252	435,947	(81,305)	-15.72%
Capital Items	542,123	996,584	923,967	385,500	(538,467)	-58.28%
Total Expenditures	13,362,223	13,622,742	14,396,332	14,041,783	(354,549)	-2.46%
Property Taxes	11,719,499	11,677,478	11,677,478	12,231,125	553,647	4.74%
Addition to (Use of) Fund Balance	(278,590)	(596,568)	(1,393,818)	(121,961)		

Summary Highlights

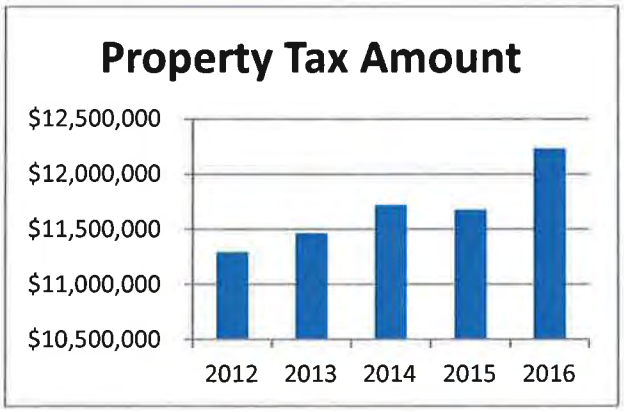
The 2016 budget provides $ 12,231,125 in tax levy, which is a $553,647 increase in levy from the 2015 adopted budget. Included in the tax levy is $250,839 for capital items in 2016. There were no capital items funding with levy in 2015. In 2012, the Emergency Management Department's 1.4 FTE's were broken out from the Sheriff Department. This makes the FTE's look as if they decreased, however there would have been an increase of .71 FTE's for 2012 if the departments would have been separate in 2011.

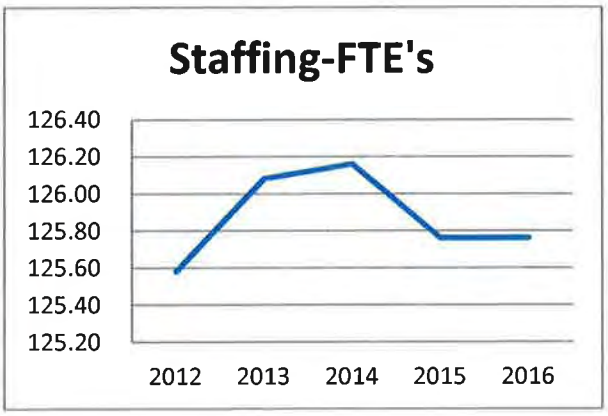
Summary of Capital Items:

$ 17,000	Upgrade WIFI Sheriff (MIS) Portion of Project
$ 231,800	Replace Patrol SUV's (6) (Tax Levy)
$ 48,000	Tahoe propane systems to meet changes in engine mod. (6)
$ 24,000	Vehicle Replacement-Unmarked Squad ($19,039 of which is Tax Levy)
$ 11,000	Coban Server Unit for Squad Camera
$ 16,000	Patrol K-9
$ 15,000	State Interface for MDC & Dispatch
$ 10,000	Remodel Training Facility
$ 13,000	Replacement Vehicle-Drug Forfeiture
$ 385,800	Total Capital Items

Major Operating Items in 2016:

$ 42,000	Squad Car MDC Laptops (10)
$ 12,500	Replace Deputy Portable Radios
$ 5,600	Squad Radios (2)
$ 5,000	Replace Tasers
$ 7,000	Replace SWAT Tactical Vests
$ 9,963	MSA Breathing Units





SHERIFF-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
2001-SHERIFF								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	3,051,000	6,101,999	6,101,999	6,527,417	6,527,417
421001		STATE AID	29,589	-	2,000	2,000	17,000	17,000
421012	66	ST AID WAGES ALLOCATE	5,378	1,499	4,639	4,639	5,212	5,212
421042		STATE AID POLICE TRAINING	14,560	6,640	13,280	15,500	15,000	15,000
421090		STATE AID PASS THROUGH	9,523	-	-	-	-	-
421099		CAPITAL STATE AID	5,000	-	-	-	-	-
441002		CO ORDINANCE FORFEITURE	189,586	78,843	162,000	162,000	162,000	162,000
441003		CO SHARE OF STATE FINES	132,116	62,048	130,000	130,000	130,000	130,000
442010		RESTITUTION	4,046	1,916	4,200	3,000	4,200	4,200
451034		BADGE REPLACEMENT FEE	118	903	903	80	150	150
451409		SUBPOENAED/WITNESS FEES	875	1,042	1,400	1,000	1,650	1,650
452003		ACCIDENT REPORT FEES	3,233	1,354	2,750	4,000	3,000	3,000
452004		PHOTO FEES	3,165	1,519	3,200	3,300	3,000	3,000
452005		POLICE ESCORT FEES	-	638	638	-	500	500
452007		WARRANT/SERVICE FEES	3,720	3,656	7,800	7,000	7,500	7,500
452009		FALSE ALARM PENALTY	850	75	300	500	300	300
452024		TOW BILL REIMBURSEMENT	2,466	320	750	750	750	750
472006		MUNICIPAL PROTECT SERVICES	22,645	3,403	20,000	9,768	10,500	10,500
472007		MUNICIPAL OTHER CHARGES	1	-	-	-	-	-
472009		MUNI STATE AID ALLOCATION	1,908	-	-	-	-	-
474003		PRISONER TRANSPORT	46,905	23,092	45,000	47,000	46,500	46,500
474021		DEPT VEHICLE SALE	2,003	-	10,000	12,000	10,000	10,000
474023		DEPT VEHICLE CHARGES	20	-	-	-	-	-
474130		PROPANE GAS SALE	4,049	728	3,500	4,000	4,000	4,000
474175		HIGHWAY BILLED	600	600	600	600	600	600
474200		COPYING & PRINTING INTERDEPA	120	60	120	120	120	120
482006		RENT SHERIFF RADIO TOWER	3,738	3,000	3,000	3,000	3,000	3,000
483002		MISC SALE/MATERIAL & SUPPLY	2,591	88	4,000	1,500	3,000	3,000
483009		SALE SQUAD VEHICLES	22,919	-	40,000	22,500	40,000	40,000
484001		INSURANCE RECOVERY	579	-	-	5,000	2,500	2,500
486001		VENDING COMMISSION	833	349	800	800	800	800
486004		MISCELLANEOUS REVENUE	-	-	-	28,500	-	-
REVENUES TOTAL			**513,136**	**3,242,773**	**6,562,879**	**6,570,556**	**6,998,699**	**6,998,699**
EXPENDITURES								
511100		WAGES ALLOCATION	-	-	(6,700)	(6,700)	(6,700)	(6,700)
511110		SALARY-PERMANENT REGULAR	290,378	149,025	300,000	350,806	361,383	361,383
511210		WAGES-REGULAR	2,564,179	1,253,609	2,585,000	3,229,119	3,342,322	3,342,322
511220		WAGES-OVERTIME	7,431	1,732	5,200	385,643	397,252	397,252
511220	101	WAGES-OVT PATROL	251,293	112,992	230,000	-	-	-
511220	102	WAGES-OVT DECTECTIVE	25,828	10,953	23,500	-	-	-
511220	103	WAGES-OVT DRUG TASK FORCE	3,852	105	3,400	-	-	-
511230		WAGES-REGULAR OVERTIME	6,026	2,860	5,800	-	-	-
511291		WAGES-TRAINING	19,262	16,750	20,000	-	-	-
511310		WAGES-SICK LEAVE	136,727	52,806	120,000	-	-	-
511320		WAGES-VACATION PAY	284,121	82,971	270,000	-	-	-
511330		WAGES-LONGEVITY PAY	16,336	-	17,381	17,381	17,858	17,858
511340		WAGES-HOLIDAY PAY	129,010	60,991	125,000	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	73,051	8,373	70,000	-	-	-
511380		WAGES-BEREAVEMENT	720	993	1,500	-	-	-
		SALARIES TOTAL	3,808,214	1,754,160	3,770,081	3,976,249	4,112,115	4,112,115
512140		FRINGES ALLOCATION	-	-	-	(3,150)	-	-
512141		SOCIAL SECURITY	263,084	122,840	253,000	298,376	309,447	309,447
512141	101	SOC SEC PATROL	18,749	8,416	17,250	-	-	-
512141	102	SOC SEC DETECTIVE	1,945	822	1,945	-	-	-
512141	103	SOC SEC DRUG TASK FORCE	644	237	575	-	-	-
512142		RETIREMENT (EMPLOYER)	360,705	161,051	325,000	382,990	384,167	384,167
512142	101	RETIRE PATROL	26,557	11,164	24,500	-	-	-
512142	102	RETIRE DETECTIVE	2,718	1,082	2,300	-	-	-
512142	103	RETIRE DTF	919	317	650	-	-	-
512143		RETIREMENT (EMPLOYEE)	191,149	73,213	150,000	138,366	49,001	49,001
512143	101	RETIRE PATROL	14,643	5,424	12,000	-	-	-
512143	102	RETIRE DETECTIVE	1,546	526	1,200	-	-	-
512143	103	RETIRE DTF	535	154	350	-	-	-
512144		HEALTH INSURANCE	764,332	370,295	738,572	885,048	921,788	921,788
512144	101	HEALTH INS PATROL	45,633	21,009	42,018	-	-	-
512144	102	HEALTH INS DETECTIVE	5,081	2,480	4,960	-	-	-
512144	103	HEALTH INS DRUG TASK FORCE	1,692	700	1,400	-	-	-

SHERIFF-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
512145		LIFE INSURANCE	1,096	570	1,200	1,266	1,447	1,447
512145	101	LIFE INS PATROL	80	48	98	-	-	-
512145	102	LIFE INS DETECTIVE	5	3	6	-	-	-
512145	103	LIFE INS DRUG TASK FORCE	2	1	2	-	-	-
512146		WORKERS COMPENSATION	11,611	125,676	125,676	15,000	20,000	20,000
512148		UNEMPLOYMENT COMPENSATION	-	434	500	-	-	-
512149		TRUST ACCOUNT PAYMENTS	7,269	7,222	7,222	7,030	7,030	7,030
512150		FSA CONTRIBUTION	-	12,375	12,375	13,550	13,350	13,350
512173		DENTAL INSURANCE	50,658	26,213	52,250	62,784	62,208	62,208
512173	101	DENTAL INS PATROL	3,133	1,232	2,500	-	-	-
512173	102	DENTAL INS DETECTIVE	382	139	278	-	-	-
512173	103	DENTAL INS DRUG TASK FORCE	120	51	105	-	-	-
512174		HAZARDOUS PAY	4,361	6,216	7,500	7,500	7,500	7,500
512195		UNIFORM ALLOWANCE	33,475	16,250	33,000	34,500	34,500	34,500
		FRINGE TOTAL	1,812,124	976,160	1,818,432	1,843,260	1,810,438	1,810,438
		TOTAL SALARIES AND FRINGES	5,620,338	2,730,320	5,588,513	5,819,509	5,922,553	5,922,553
521211		MEDICAL & DENTAL	1,305	511	2,000	1,155	1,197	1,197
521219		OTHER PROFESSIONAL SERV	14,051	2,853	5,000	12,175	6,175	6,175
521253		BLOOD TESTS	4,936	2,156	4,250	4,500	4,500	4,500
521296		COMPUTER SUPPORT	25,355	29,598	29,598	91,050	48,050	48,050
521337		PROCTOR FEES	350	-	-	-	-	-
529298		CONFIDENTIAL FUNDS	329	(100)	350	900	600	600
529306		PASS THROUGH PAYMENTS	9,523	-	-	-	-	-
531002		VEND COMM PASS-THRU	833	349	800	800	800	800
531003		NOTARY PUBLIC RELATED	90	200	250	-	200	200
531243		FURNITURE & FURNISHINGS	478	-	-	-	1,400	1,400
531268		DOG EXPENSES	2,752	1,414	3,200	4,000	4,000	4,000
531271		CAT SCALE WEIGHING	42	53	53	100	100	100
531298		UNITED PARCEL SERVICE UPS	241	41	175	150	150	150
531301		OFFICE EQUIPMENT	-	-	200	400	400	400
531303		COMPUTER EQUIPMT & SOFTWARE	10,594	34,912	36,500	38,000	55,700	55,700
531303	01	COMP EQUIP GRANT RELATED	3,526	-	-	-	-	-
531304		NONCAPITAL AUTO	638	17,594	18,000	16,340	18,660	18,660
531309		PLATE RENEWAL FEES	641	248	750	1,500	1,000	1,000
531311		POSTAGE & BOX RENT	5,620	2,440	5,200	5,500	5,500	5,500
531312		OFFICE SUPPLIES	20,150	11,255	20,000	20,000	20,000	20,000
531313		PRINTING & DUPLICATING	4,332	2,124	4,350	5,000	5,000	5,000
531314		SMALL ITEMS OF EQUIPMENT	44,459	7,339	16,000	20,165	44,140	44,140
531316		INVESTIGATIVE SUPPLIES	1,787	230	1,500	1,650	1,650	1,650
531317		AMMO, GUNS, LEATHER	19,425	12,683	20,000	24,621	30,022	30,022
531317	01	AMMO GUNS LEATHER GRANT FUNI	-	-	-	-	7,000	7,000
531321		PUBLICATION OF LEGAL NOTICE	112	55	112	200	200	200
531322		SUBSCRIPTIONS	2,000	-	-	1,500	-	-
531324		MEMBERSHIP DUES	1,178	750	730	895	820	820
531326		ADVERTISING	682	785	850	1,000	1,000	1,000
531346		CLOTHING & UNIFORM	332	-	300	325	325	325
531348		EDUCATIONAL SUPPLIES	504	976	976	1,000	1,000	1,000
531349		OTHER OPERATING EXPENSES	593	-	575	600	600	600
531351		GAS/DIESEL	146,030	63,783	135,000	144,500	142,500	142,500
531390		PHOTO SUPPLIES	24	-	100	250	250	250
532325		REGISTRATION	12,307	7,296	15,000	17,200	22,330	22,330
532332		MILEAGE	456	139	200	200	200	200
532334		COMMERCIAL TRAVEL	286	848	584	200	400	400
532335		MEALS	1,001	640	1,200	1,500	1,200	1,200
532336		LODGING	4,037	1,384	3,000	3,200	3,220	3,220
532339		OTHER TRAVEL & TOLLS	64	120	200	150	200	200
532340		CONTRACTED EXTRADITIONS	6,129	-	5,000	8,500	4,500	4,500
533222		ELECTRIC	434	181	440	500	500	500
533225		TELEPHONE & FAX	10,832	7,179	11,000	12,250	23,110	23,110
535242		MAINTAIN MACHINERY & EQUIP	58,429	32,776	64,500	65,278	64,978	64,978
535267		MOTORCYCLE MAINTENANCE	2,668	252	500	750	750	750
535352		VEHICLE PARTS & REPAIRS	46,098	24,168	45,000	42,500	47,350	47,350
535352	999	ACCIDENT REPAIRS	79	-	-	2,500	2,500	2,500
535360		REPAIR & MAINTENANCE	8,270	2,665	8,000	9,800	9,500	9,500
535368		DIVING EQUIP MAINTENANCE	3,564	3,645	4,000	4,000	4,000	4,000
536534		MACHINERY RENT & LEASE	39	36	50	100	-	-
536539		OTHER RENTS & LEASES	29	1	1	-	-	-
571004		IP TELEPHONY ALLOCATION	6,619	6,573	13,147	13,147	14,288	14,288
571005		DUPLICATING ALLOCATION	983	1,644	3,288	3,288	2,975	2,975
571007		MIS DIRECT CHARGES	6,291	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	72,341	68,810	137,620	137,620	123,210	123,210

SHERIFF-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
571010		MIS SYSTEMS GRP ALLOC(ISIS)	42,283	24,546	49,092	49,092	50,620	50,620
591519		OTHER INSURANCE	42,266	22,926	42,996	42,996	46,537	46,537
591520		LIABILITY CLAIMS	20,000	1,030	1,030	-	-	-
591521		OFFICIAL BONDS	32	-	-	-	-	-
		OPERATING EXPENDITURES	668,449	399,108	712,667	813,047	825,307	825,307
594810		CAP EQUIPMENT	47,576	-	-	-	32,000	32,000
594811		CAP AUTOMOBILES	56,677	222,479	262,000	262,500	314,800	314,800
594811	01	CAP AUTO-GRANT FUNDS	5,000	-	-	-	-	-
594814		CAP CANINE	-	-	-	-	16,000	16,000
594819		CAP OTHER EQUIPMENT	15,693	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	124,946	222,479	262,000	262,500	362,800	362,800
		EXPENDITURES TOTAL	**6,413,733**	**3,351,907**	**6,563,180**	**6,895,056**	**7,110,660**	**7,110,660**
		REVENUES	**513,136**	**3,242,773**	**6,562,879**	**6,570,556**	**6,998,699**	**6,998,699**
		EXPENDITURES	**6,413,733**	**3,351,907**	**6,563,180**	**6,895,056**	**7,110,660**	**7,110,660**
TOTAL BUSINESS UNIT-2001-SHERIFF			**5,900,597**	**109,134**	**301**	**324,500**	**111,961**	**111,961**
2004-SUPPORT SERVICES DIVISION								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	314,523	629,047	629,047	645,075	645,075
441012		PARKING VIOLATIONS	80	10	10	-	50	50
452001		SHERIFF SERVICE FEES	66,164	24,740	60,000	75,000	60,000	60,000
473013		OTHER GOVT SERVICE FEES	4,900	1,800	4,000	4,200	4,000	4,000
474004		DEPARTMENT PAPER SERVICE	20,929	8,746	20,000	25,000	20,000	20,000
481001		INTEREST & DIVIDENDS	9	-	-	-	-	-
REVENUES TOTAL			**92,082**	**349,819**	**713,057**	**733,247**	**729,125**	**729,125**
EXPENDITURES								
511210		WAGES-REGULAR	270,805	140,263	279,866	396,229	408,984	408,984
511220		WAGES-OVERTIME	19,796	9,643	19,286	42,984	44,278	44,278
511240		WAGES-TEMPORARY	51,753	31,641	60,000	57,564	58,886	58,886
511291		WAGES-TRAINING	657	-	-	-	-	-
511310		WAGES-SICK LEAVE	26,466	16,382	25,000	-	-	-
511320		WAGES-VACATION PAY	27,296	7,491	26,000	-	-	-
511330		WAGES-LONGEVITY PAY	1,604	-	1,800	2,034	1,996	1,996
511340		WAGES-HOLIDAY PAY	12,855	3,831	11,500	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	5,746	163	4,500	-	-	-
		SALARIES TOTAL	416,978	209,414	427,952	498,811	514,144	514,144
512141		SOCIAL SECURITY	31,155	15,684	31,262	37,391	38,820	38,820
512142		RETIREMENT (EMPLOYER)	37,255	17,108	34,250	42,320	42,367	42,367
512143		RETIREMENT (EMPLOYEE)	19,449	7,631	12,500	15,194	5,375	5,375
512144		HEALTH INSURANCE	81,058	32,718	78,163	100,085	88,190	88,190
512145		LIFE INSURANCE	158	85	170	180	196	196
512146		WORKERS COMPENSATION	1,102	-	-	-	-	-
512149		TRUST ACCOUNT PAYMENTS	699	722	722	929	929	929
512150		FSA CONTRIBUTION	-	1,000	1,000	1,500	1,250	1,250
512173		DENTAL INSURANCE	4,908	2,581	5,124	6,480	6,480	6,480
512174		HAZARDOUS PAY	400	-	-	-	-	-
512195		UNIFORM ALLOWANCE	4,391	2,249	4,498	5,000	5,000	5,000
		FRINGE TOTAL	180,575	79,778	167,689	209,079	188,607	188,607
		TOTAL SALARIES AND FRINGES	597,553	289,192	595,641	707,890	702,751	702,751
531100		PERMITS PURCHASED	100	100	100	100	100	100
531314		SMALL ITEMS OF EQUIPMENT	-	72	320	320	320	320
531351		GAS/DIESEL	2,926	1,088	2,750	3,500	3,000	3,000
532325		REGISTRATION	717	300	300	400	400	400
532335		MEALS	427	303	283	300	300	300
532336		LODGING	560	494	494	600	600	600
532339		OTHER TRAVEL & TOLLS	14	6	50	75	75	75
533225		TELEPHONE & FAX	858	306	950	1,900	950	950
535242		MAINTAIN MACHINERY & EQUIP	4,178	-	4,200	4,300	4,300	4,300
571004		IP TELEPHONY ALLOCATION	2,335	1,552	3,104	3,104	3,572	3,572
571009		MIS PC GROUP ALLOCATION	6,643	909	1,817	1,817	1,925	1,925
571010		MIS SYSTEMS GRP ALLOC(ISIS)	5,695	3,300	6,601	6,601	8,129	8,129
591519		OTHER INSURANCE	2,379	1,253	2,340	2,340	2,703	2,703

SHERIFF-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		OPERATING EXPENDITURES	26,832	9,683	23,309	25,357	26,374	26,374
594810		CAP EQUIPMENT	8,249	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	8,249	-	-	-	-	-
		EXPENDITURES TOTAL	**632,634**	**298,875**	**618,950**	**733,247**	**729,125**	**729,125**
		REVENUES	**92,082**	**349,819**	**713,057**	**733,247**	**729,125**	**729,125**
		EXPENDITURES	**632,634**	**298,875**	**618,950**	**733,247**	**729,125**	**729,125**
TOTAL BUSINESS UNIT-2004-SUPPORT SERVICES DIVISI			**540,552**	**(50,944)**	**(94,107)**	-	-	-
2006-DISPATCH & COMMUNICATIONS								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	424,794	849,588	849,588	850,269	850,269
REVENUES TOTAL			-	**424,794**	**849,588**	**849,588**	**850,269**	**850,269**
EXPENDITURES								
511210		WAGES-REGULAR	373,579	193,030	395,000	442,846	449,292	449,292
511220		WAGES-OVERTIME	81,208	48,786	95,000	72,222	74,814	74,814
511230		WAGES-REGULAR OVERTIME	-	11	11	-	-	-
511240		WAGES-TEMPORARY	24,130	6,609	13,200	13,635	13,904	13,904
511291		WAGES-TRAINING	6,764	972	2,500	-	-	-
511310		WAGES-SICK LEAVE	15,525	1,953	4,000	-	-	-
511320		WAGES-VACATION PAY	24,354	12,000	24,250	-	-	-
511330		WAGES-LONGEVITY PAY	1,449	-	1,585	1,585	1,584	1,584
511340		WAGES-HOLIDAY PAY	17,426	5,105	17,000	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	7,401	-	6,000	-	-	-
511380		WAGES-BEREAVEMENT	616	175	350	-	-	-
		SALARIES TOTAL	552,452	268,641	558,896	530,288	539,594	539,594
512141		SOCIAL SECURITY	41,557	20,222	40,000	40,057	40,298	40,298
512142		RETIREMENT (EMPLOYER)	36,941	17,818	35,086	35,132	34,696	34,696
512143		RETIREMENT (EMPLOYEE)	14	9	18	-	-	-
512144		HEALTH INSURANCE	131,685	61,827	130,000	133,394	136,506	136,506
512145		LIFE INSURANCE	143	79	160	150	176	176
512150		FSA CONTRIBUTION	-	1,750	1,750	2,000	2,000	2,000
512173		DENTAL INSURANCE	7,851	3,919	7,584	8,496	8,496	8,496
512195		UNIFORM ALLOWANCE	1,500	675	1,350	1,650	1,650	1,650
		FRINGE TOTAL	219,691	106,299	215,948	220,879	223,822	223,822
		TOTAL SALARIES AND FRINGES	772,143	374,940	774,844	751,167	763,416	763,416
521292		DISPATCH/COMMUNICATIONS	12,145	6,036	12,150	12,900	12,900	12,900
521296		COMPUTER SUPPORT	1,824	1,113	2,050	3,550	2,050	2,050
531275		RECORDING FEE	30	-	-	-	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	133	2,061	2,061	1,200	2,000	2,000
531314		SMALL ITEMS OF EQUIPMENT	9,912	5,362	3,750	2,750	1,975	1,975
531324		MEMBERSHIP DUES	229	229	229	225	225	225
531368		CELL 911 SERVICE CHARGES	16,247	7,947	16,000	16,500	16,500	16,500
532325		REGISTRATION	1,625	810	1,500	1,500	1,500	1,500
532332		MILEAGE	204	-	250	500	500	500
532335		MEALS	519	20	350	350	400	400
532336		LODGING	1,610	560	1,000	1,000	1,000	1,000
533222		ELECTRIC	5,725	4,096	8,400	6,500	8,750	8,750
533225		TELEPHONE & FAX	5,569	2,626	5,500	6,000	6,000	6,000
533235		STORM WATER UTILITY	40	23	46	40	46	46
533237		CABLE TELEVISION	-	-	-	82	-	-
535242		MAINTAIN MACHINERY & EQUIP	25,154	8,488	15,000	15,500	3,000	3,000
536539		OTHER RENTS & LEASES	9,900	7,800	14,500	12,000	11,675	11,675
571004		IP TELEPHONY ALLOCATION	2,205	1,644	3,287	3,287	3,374	3,374
571007		MIS DIRECT CHARGES	1,049	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	10,464	1,362	2,725	2,725	2,888	2,888
571010		MIS SYSTEMS GRP ALLOC(ISIS)	6,894	4,006	8,012	8,012	8,323	8,323
591519		OTHER INSURANCE	3,681	1,743	3,800	3,800	3,747	3,747
		OPERATING EXPENDITURES	115,159	55,926	100,610	98,421	86,853	86,853
594810		CAP EQUIPMENT	123,781	44,013	281,467	281,467	-	-
594820		CAP OTHER	172,748	-	249,500	380,000	-	-
594821		CAP IMPRV LAND	-	53,194	53,194	-	-	-

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		CAPITAL OUTLAY EXPENDITURES	296,529	97,207	584,161	661,467	-	-
		EXPENDITURES TOTAL	**1,183,831**	**528,073**	**1,459,615**	**1,511,055**	**850,269**	**850,269**
		REVENUES	**-**	**424,794**	**849,588**	**849,588**	**850,269**	**850,269**
		EXPENDITURES	**1,183,831**	**528,073**	**1,459,615**	**1,511,055**	**850,269**	**850,269**
TOTAL BUSINESS UNIT-2006-DISPATCH & COMMUNICAT			**1,183,831**	**103,279**	**610,027**	**661,467**	**-**	**-**
2009-STORAGE FACILITY								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	20,355	40,709	40,709	41,511	41,511
474120		SHERIFF INTERDEPART BILLED	2,000	-	2,000	2,000	2,000	2,000
REVENUES TOTAL			**2,000**	**20,355**	**42,709**	**42,709**	**43,511**	**43,511**
EXPENDITURES								
521296		COMPUTER SUPPORT	-	500	500	500	500	500
529298		CONFIDENTIAL FUNDS	4,671	3,180	7,500	10,000	10,000	10,000
531303		COMPUTER EQUIPMT & SOFTWARE	1,180	-	-	-	-	-
531314		SMALL ITEMS OF EQUIPMENT	1,127	245	500	500	1,000	1,000
533222		ELECTRIC	6,978	3,409	7,000	8,400	8,000	8,000
533224		NATURAL GAS	2,885	1,106	3,000	3,900	3,500	3,500
533225		TELEPHONE & FAX	6,152	3,063	6,150	6,150	6,150	6,150
535242		MAINTAIN MACHINERY & EQUIP	1,406	358	700	700	700	700
535247		BLDG REPAIR & MAINT	2,190	120	360	360	360	360
535297		REFUSE COLLECTION	1,154	678	1,020	1,020	1,175	1,175
535344		HOUSEHOLD & JANITORIAL SUPP	49	148	500	1,500	1,500	1,500
571009		MIS PC GROUP ALLOCATION	9,100	4,542	9,084	9,084	9,626	9,626
591519		OTHER INSURANCE	575	328	595	595	1,000	1,000
		OPERATING EXPENDITURES	37,467	17,677	36,909	42,709	43,511	43,511
		EXPENDITURES TOTAL	**37,467**	**17,677**	**36,909**	**42,709**	**43,511**	**43,511**
		REVENUES	**2,000**	**20,355**	**42,709**	**42,709**	**43,511**	**43,511**
		EXPENDITURES	**37,467**	**17,677**	**36,909**	**42,709**	**43,511**	**43,511**
TOTAL BUSINESS UNIT-2009-STORAGE FACILITY			**35,467**	**(2,678)**	**(5,800)**	**-**	**-**	**-**
2010-DRUG EDUCATION								
REVENUES								
441009		DRUG EDUCATION	96	-	-	-	-	-
474120		SHERIFF INTERDEPART BILLED	3,600	-	-	-	-	-
481001		INTEREST & DIVIDENDS	2	1	-	-	-	-
REVENUES TOTAL			**3,698**	**1**	**-**	**-**	**-**	**-**
EXPENDITURES								
531266		DARE EDUCATION	3,595	-	3,580	3,580	3,600	3,600
594950		OPERATING RESERVE	-	-	-	1,680	1,710	1,710
		OPERATING EXPENDITURES	3,595	-	3,580	5,260	5,310	5,310
		EXPENDITURES TOTAL	**3,595**	**-**	**3,580**	**5,260**	**5,310**	**5,310**
OTHER FINANCING SOURCES (USES)								
611103		OPERATING TRANSFER IN	-	-	(3,600)	(3,600)	(3,600)	(3,600)
699700		RESV APPLIED OPERATING	-	-	-	-	(1,710)	(1,710)
699992		BAL FWD PRIOR YEAR	-	-	-	30	-	-
OTHER FINANCING SOURCES (USES) TOTAL			**-**	**-**	**(3,600)**	**(3,570)**	**(5,310)**	**(5,310)**
		REVENUES	**3,698**	**1**	**-**	**-**	**-**	**-**
		EXPENDITURES	**3,595**	**-**	**3,580**	**5,260**	**5,310**	**5,310**
		OTHER FINANCING SOURCES (USE	**-**	**-**	**(3,600)**	**(3,570)**	**(5,310)**	**(5,310)**
TOTAL BUSINESS UNIT-2010-DRUG EDUCATION			**(103)**	**(1)**	**(20)**	**1,690**	**-**	**-**

SHERIFF-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
2011-DRUG RESTITUTION								
REVENUES								
442002		DRUG CASE REIMBURSEMENT	9,799	4,093	7,000	7,000	7,000	7,000
442010		RESTITUTION	45	-	-	-	-	-
474120		SHERIFF INTERDEPART BILLED	4,000	-	5,000	5,000	5,000	5,000
483002		MISC SALE/MATERIAL & SUPPLY	44	-	-	-	-	-
REVENUES TOTAL			**13,888**	**4,093**	**12,000**	**12,000**	**12,000**	**12,000**
EXPENDITURES								
531351		GAS/DIESEL	11,876	3,951	9,000	12,000	12,000	12,000
535352		VEHICLE PARTS & REPAIRS	76	-	-	500	-	-
591519		OTHER INSURANCE	540	540	563	563	668	668
594950		OPERATING RESERVE	-	-	-	2,101	6,049	6,049
		OPERATING EXPENDITURES	12,492	4,491	9,563	15,164	18,717	18,717
		EXPENDITURES TOTAL	**12,492**	**4,491**	**9,563**	**15,164**	**18,717**	**18,717**
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	-	(6,717)	(6,717)
699992		BAL FWD PRIOR YEAR	-	-	-	1,116	-	-
OTHER FINANCING SOURCES (USES) TOTAL			**-**	**-**	**-**	**1,116**	**(6,717)**	**(6,717)**
		REVENUES	**13,888**	**4,093**	**12,000**	**12,000**	**12,000**	**12,000**
		EXPENDITURES	**12,492**	**4,491**	**9,563**	**15,164**	**18,717**	**18,717**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**-**	**1,116**	**(6,717)**	**(6,717)**
TOTAL BUSINESS UNIT-2011-DRUG RESTITUTION			**(1,396)**	**398**	**(2,437)**	**4,280**	**-**	**-**
2012-VEHICLE FORFEITURE REPLACEMENT								
REVENUES								
452016		CONFISCATED PROPERTY INCOME	-	13,181	15,000	-	15,000	15,000
REVENUES TOTAL			**-**	**13,181**	**15,000**	**-**	15,000	15,000
EXPENDITURES								
594950		OPERATING RESERVE	-	-	-	-	4,200	4,200
		OPERATING EXPENDITURES	-	-	-	-	4,200	4,200
594811		CAP AUTOMOBILES	-	12,800	12,800	-	13,000	13,000
		CAPITAL OUTLAY EXPENDITURES	-	12,800	12,800	-	13,000	13,000
		EXPENDITURES TOTAL	**-**	**12,800**	**12,800**	-	17,200	17,200
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	-	(2,200)	(2,200)
699992		BAL FWD PRIOR YEAR	-	-	-	51	-	-
OTHER FINANCING SOURCES (USES) TOTAL			**-**	**-**	**-**	**51**	**(2,200)**	**(2,200)**
		REVENUES	**-**	**13,181**	**15,000**	**-**	**15,000**	**15,000**
		EXPENDITURES	**-**	**12,800**	**12,800**	**-**	**17,200**	**17,200**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**-**	**51**	**(2,200)**	**(2,200)**
TOTAL BUSINESS UNIT-2012-VEHICLE FORFEITURE REP			**-**	**(381)**	**(2,200)**	**51**	**-**	**-**
2014-DONATIONS								
REVENUES								
485200 011		DONATIONS-K9	3,893	2,155	-	-	-	-
485200 012		DONATIONS-COMM PROG	2,330	1,550	-	-	-	-
485200 014		DONATIONS-HONOR GUARD	100	525	-	-	-	-
485200 017		DONATIONS-DIVE TEAM	538	-	-	-	-	-
REVENUES TOTAL			**6,861**	**4,230**	**-**	**-**	**-**	**-**

SHERIFF-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
EXPENDITURES								
531303	012	COMPUTER EQUIPMT & SOFTWARE	-	438	-	-	-	-
531314	011	SMALL ITEMS OF EQUIPMENT	1,815	-	-	-	-	-
531314	012	SMALL ITEMS OF EQUIPMENT	1,032	2,686	-	-	-	-
531314	017	SMALL ITEMS OF EQUIPMENT	12	-	-	-	-	-
531348	012	EDUCATIONAL SUPPLIES	515	-	-	-	-	-
		OPERATING EXPENDITURES	3,374	3,124	-	-	-	-
		EXPENDITURES TOTAL	**3,374**	**3,124**	-	-	-	-
OTHER FINANCING SOURCES (USES)								
699700	016	RESV APPLIED OPERATING	-	-	-	94	-	-
699992	011	BAL FWD PY K-9	-	-	-	4,273	-	-
699992	012	BAL FWD PY COMM PROG	-	-	-	1,618	-	-
699992	014	BAL FWD PY HONOR GUAR	-	-	-	4,070	-	-
699992	017	BAL FWD PY DIVE TEAM	-	-	-	538	-	-
699992	018	BAL FWD PY DTF	-	-	-	938	-	-
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	**11,531**	-	-
		REVENUES	**6,861**	**4,230**	-	-	-	-
		EXPENDITURES	**3,374**	**3,124**	-	-	-	-
		OTHER FINANCING SOURCES (USES	-	-	-	**11,531**	-	-
TOTAL BUSINESS UNIT-2014-DONATIONS			(3,487)	(1,106)	-	11,531	-	-
2015-SHOOTING RANGE								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	4,788	9,575	9,575	11,375	11,375
472014		MUNI RANGE RENTAL CHARGE	1,000	1,000	2,000	3,500	2,000	2,000
482012		BUILDING RENTAL	500	-	-	500	500	500
REVENUES TOTAL			**1,500**	**5,788**	**11,575**	**13,575**	**13,875**	**13,875**
EXPENDITURES								
529299		PURCHASE CARE & SERVICES	2,400	3,220	4,000	4,000	4,500	4,500
531314		SMALL ITEMS OF EQUIPMENT	251	61	500	1,000	500	500
533222		ELECTRIC	1,329	643	1,350	1,400	1,450	1,450
533226		PROPANE	3,857	768	3,500	4,000	4,000	4,000
535344		HOUSEHOLD & JANITORIAL SUPP	326	-	325	600	600	600
535360		REPAIR & MAINTENANCE	465	94	250	-	250	250
535450		NONCAPITAL REMODELING	4,334	63	1,800	2,000	2,000	2,000
536534		MACHINERY RENT & LEASE	564	294	570	575	575	575
		OPERATING EXPENDITURES	13,526	5,143	12,295	13,575	13,875	13,875
594809		CAP BLDG	-	-	-	-	10,000	10,000
		CAPITAL OUTLAY EXPENDITURES	-	-	-	-	10,000	10,000
		EXPENDITURES TOTAL	**13,526**	**5,143**	**12,295**	**13,575**	**23,875**	**23,875**
		REVENUES	**1,500**	**5,788**	**11,575**	**13,575**	**13,875**	**13,875**
		EXPENDITURES	**13,526**	**5,143**	**12,295**	**13,575**	**23,875**	**23,875**
TOTAL BUSINESS UNIT-2015-SHOOTING RANGE			12,026	(645)	720	-	10,000	10,000
2102-TASK FORCE/STATE GRANT								
REVENUES								
472005		MUNICIPAL LOCAL MATCH	6,829	6,829	6,829	6,829	6,829	6,829
472009		MUNI STATE AID ALLOCATION	30,414	18,486	30,405	30,405	30,405	30,405
474120		SHERIFF INTERDEPART BILLED	3,171	3,171	3,171	3,171	3,171	3,171
REVENUES TOTAL			**40,414**	**28,486**	**40,405**	**40,405**	**40,405**	**40,405**
EXPENDITURES								
511220		WAGES-OVERTIME	4,480	2,835	4,480	4,480	4,480	4,480
		SALARIES TOTAL	4,480	2,835	4,480	4,480	4,480	4,480
521219		OTHER PROFESSIONAL SERV	50	-	-	-	-	-

SHERIFF-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
521296		COMPUTER SUPPORT	385	386	386	-	386	386
529298		CONFIDENTIAL FUNDS	5,500	-	5,000	5,000	5,000	5,000
529299		PURCHASE CARE & SERVICES	-	1,063	-	-	-	-
531301		OFFICE EQUIPMENT	-	-	1,500	1,500	1,500	1,500
531303		COMPUTER EQUIPMT & SOFTWARE	398	-	2,300	2,300	2,300	2,300
531309		PLATE RENEWAL FEES	382	89	400	-	400	400
531312		OFFICE SUPPLIES	1,498	-	500	500	500	500
531314		SMALL ITEMS OF EQUIPMENT	4,954	370	1,918	1,700	2,039	2,039
531317		AMMO, GUNS, LEATHER	227	-	-	-	-	-
531319		OTHER OPERATING SUPPLIES	-	469	-	-	-	-
531342		CHEMICAL LAB & MEDICAL SUPP	-	417	417	-	400	400
531351		GAS/DIESEL	3,000	-	-	4,000	-	-
532325		REGISTRATION	2,009	1,835	3,849	3,849	3,800	3,800
532335		MEALS	114	-	-	-	-	-
532336		LODGING	1,578	536	1,000	-	1,000	1,000
532339		OTHER TRAVEL & TOLLS	2	-	-	-	-	-
533224		NATURAL GAS	2,000	-	-	-	-	-
533225		TELEPHONE & FAX	8,335	6,823	10,000	8,840	10,000	10,000
535242		MAINTAIN MACHINERY & EQUIP	290	-	-	-	-	-
535344		HOUSEHOLD & JANITORIAL SUPP	74	-	-	-	-	-
535352		VEHICLE PARTS & REPAIRS	1,504	459	2,636	2,636	2,700	2,700
535360		REPAIR & MAINTENANCE	-	246	246	-	300	300
536539		OTHER RENTS & LEASES	3,620	1,800	5,600	5,600	5,600	5,600
		OPERATING EXPENDITURES	35,920	14,493	35,752	35,925	35,925	35,925
594811		CAP AUTOMOBILES	-	173	173	-	-	-
		CAPITAL OUTLAY EXPENDITURES	-	173	173	-	-	-
		EXPENDITURES TOTAL	**40,400**	**17,501**	**40,405**	**40,405**	**40,405**	**40,405**
OTHER FINANCING SOURCES (USES)								
699992		BAL FWD PRIOR YEAR	-	-	-	5	-	-
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	**5**	-	-
		REVENUES	**40,414**	**28,486**	**40,405**	**40,405**	**40,405**	**40,405**
		EXPENDITURES	**40,400**	**17,501**	**40,405**	**40,405**	**40,405**	**40,405**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**-**	**5**	**-**	**-**
TOTAL BUSINESS UNIT-2102-TASK FORCE/STATE GRAN			**(14)**	**(10,985)**	**-**	**5**	**-**	**-**
2104-FEDERAL FORFEITURE ACCT								
REVENUES								
421001		STATE AID	24,953	3,240	5,000	5,000	2,500	2,500
481001		INTEREST & DIVIDENDS	181	129	100	100	100	100
REVENUES TOTAL			**25,134**	**3,369**	**5,100**	**5,100**	**2,600**	**2,600**
EXPENDITURES								
531304		NONCAPITAL AUTO	1,101	-	-	2,500	-	-
531314		SMALL ITEMS OF EQUIPMENT	-	61	2,061	-	-	-
531342		CHEMICAL LAB & MEDICAL SUPP	1,271	1,025	3,000	1,000	1,000	1,000
535360		REPAIR & MAINTENANCE	818	-	-	1,000	-	-
593399		MISCELLANEOUS EXPENDITURES	3,600	-	-	-	-	-
594950		OPERATING RESERVE	-	-	-	211,210	209,193	209,193
		OPERATING EXPENDITURES	6,790	1,086	5,061	215,710	210,193	210,193
		EXPENDITURES TOTAL	**6,790**	**1,086**	**5,061**	**215,710**	**210,193**	**210,193**
OTHER FINANCING SOURCES (USES)								
611104		OPERATING TRANSFER OUT	-	-	3,600	3,600	3,600	3,600
699700		RESV APPLIED OPERATING	-	-	-	-	(211,193)	(211,193)
699992		BAL FWD PRIOR YEAR	-	-	-	544	-	-
OTHER FINANCING SOURCES (USES) TOTAL			-	-	**3,600**	**4,144**	**(207,593)**	**(207,593)**
		REVENUES	**25,134**	**3,369**	**5,100**	**5,100**	**2,600**	**2,600**
		EXPENDITURES	**6,790**	**1,086**	**5,061**	**215,710**	**210,193**	**210,193**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**3,600**	**4,144**	**(207,593)**	**(207,593)**

SHERIFF-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
TOTAL BUSINESS UNIT-2104-FEDERAL FORFEITURE AC(			(18,344)	(2,283)	3,561	214,754	-	-
2105-"CEASE" MARIJUANA								
REVENUES								
421001		STATE AID	407	688	2,031	-	-	-
REVENUES TOTAL			**407**	**688**	**2,031**	-	-	-
EXPENDITURES								
511220		WAGES-OVERTIME	335	268	1,131	-	-	-
		SALARIES TOTAL	335	268	1,131	-	-	-
529299		PURCHASE CARE & SERVICES	72	421	900	-	-	-
594950		OPERATING RESERVE	-	-	-	201	201	201
		OPERATING EXPENDITURES	72	421	900	201	201	201
		EXPENDITURES TOTAL	**407**	**689**	**2,031**	**201**	**201**	**201**
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	-	(201)	(201)
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	-	**(201)**	**(201)**
		REVENUES	**407**	**688**	**2,031**	-	-	-
		EXPENDITURES	**407**	**689**	**2,031**	**201**	**201**	**201**
		OTHER FINANCING SOURCES (USE!	-	-	-	-	**(201)**	**(201)**
TOTAL BUSINESS UNIT-2105-"CEASE" MARIJUANA			-	1	-	**201**	-	-
2108-STATE FORFEITURE ACCOUNT								
REVENUES								
441003		CO SHARE OF STATE FINES	4,566	602	1,500	5,000	1,500	1,500
481001		INTEREST & DIVIDENDS	1	2	-	-	-	-
REVENUES TOTAL			**4,567**	**604**	**1,500**	**5,000**	**1,500**	**1,500**
EXPENDITURES								
535352		VEHICLE PARTS & REPAIRS	1,477	-	500	3,000	1,000	1,000
535360		REPAIR & MAINTENANCE	791	-	250	2,000	500	500
594950		OPERATING RESERVE	-	-	-	207	3,256	3,256
		OPERATING EXPENDITURES	2,268	-	750	5,207	4,756	4,756
		EXPENDITURES TOTAL	**2,268**	-	**750**	**5,207**	**4,756**	**4,756**
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	(207)	(3,256)	(3,256)
699800		RESV APPLIED CAPITAL	-	-	-	207	-	-
699992		BAL FWD PRIOR YEAR	-	-	-	2,299	-	-
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	**2,299**	**(3,256)**	**(3,256)**
		REVENUES	**4,567**	**604**	**1,500**	**5,000**	**1,500**	**1,500**
		EXPENDITURES	**2,268**	-	**750**	**5,207**	**4,756**	**4,756**
		OTHER FINANCING SOURCES (USE!	-	-	-	**2,299**	**(3,256)**	**(3,256)**
TOTAL BUSINESS UNIT-2108-STATE FORFEITURE ACCOI			(2,299)	(604)	(750)	2,506	-	-
2151-WATER SAFETY								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	1,464	2,929	2,929	3,273	3,273
421001		STATE AID	2,500	(2,500)	4,700	5,000	4,700	4,700
421058		STATE AID - PRIOR YEAR	1,867	-	2,000	2,000	2,000	2,000
452010		INSTRUCTOR FEES	20	-	50	100	100	100
484001		INSURANCE RECOVERY	1,393	-	-	-	-	-
REVENUES TOTAL			**5,780**	**(1,036)**	**9,679**	**10,029**	**10,073**	**10,073**

SHERIFF-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
EXPENDITURES								
511100		WAGES ALLOCATION	-	-	4,700	4,700	4,700	4,700
511220		WAGES-OVERTIME	333	849	1,600	-	-	-
511230		WAGES-REGULAR OVERTIME	281	1,968	3,100	-	-	-
		SALARIES TOTAL	614	2,817	9,400	4,700	4,700	4,700
512140		FRINGES ALLOCATION	-	-	-	2,025	2,025	2,025
512141		SOCIAL SECURITY	46	212	400	-	-	-
512142		RETIREMENT (EMPLOYER)	65	278	500	-	-	-
512143		RETIREMENT (EMPLOYEE)	43	135	300	-	-	-
512144		HEALTH INSURANCE	82	380	800	-	-	-
512145		LIFE INSURANCE	1	-	-	-	-	-
512173		DENTAL INSURANCE	2	24	50	-	-	-
		FRINGE TOTAL	239	1,029	2,050	2,025	2,025	2,025
		TOTAL SALARIES AND FRINGES	853	3,846	11,450	6,725	6,725	6,725
531314		SMALL ITEMS OF EQUIPMENT	75	-	500	1,150	1,150	1,150
531351		GAS/DIESEL	185	101	225	650	650	650
532325		REGISTRATION	100	-	-	150	150	150
532335		MEALS	20	-	40	100	100	100
532336		LODGING	70	-	80	180	180	180
535360		REPAIR & MAINTENANCE	208	-	250	1,000	1,000	1,000
535360	999	REPAIR & MAINTENANCE	1,393	-	-	-	-	-
591519		OTHER INSURANCE	74	36	72	74	118	118
		OPERATING EXPENDITURES	2,125	137	1,167	3,304	3,348	3,348
		EXPENDITURES TOTAL	**2,978**	**3,983**	**12,617**	**10,029**	**10,073**	**10,073**
		REVENUES	**5,780**	**(1,036)**	**9,679**	**10,029**	**10,073**	**10,073**
		EXPENDITURES	**2,978**	**3,983**	**12,617**	**10,029**	**10,073**	**10,073**
TOTAL BUSINESS UNIT-2151-WATER SAFETY			**(2,802)**	**5,019**	**2,938**	**-**	**-**	**-**
2152-SNOWMOBILE LAW								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	1,643	3,285	3,285	3,290	3,290
421001		STATE AID	-	-	2,000	2,000	2,000	2,000
REVENUES TOTAL			**-**	**1,643**	**5,285**	**5,285**	**5,290**	**5,290**
EXPENDITURES								
511100		WAGES ALLOCATION	-	-	500	2,000	2,000	2,000
511220		WAGES-OVERTIME	566	-	-	-	-	-
511230		WAGES-REGULAR OVERTIME	1,335	222	500	-	-	-
		SALARIES TOTAL	1,901	222	1,000	2,000	2,000	2,000
512140		FRINGES ALLOCATION	-	-	-	1,125	1,125	1,125
512141		SOCIAL SECURITY	142	16	32	-	-	-
512142		RETIREMENT (EMPLOYER)	201	22	50	-	-	-
512143		RETIREMENT (EMPLOYEE)	133	11	40	-	-	-
512144		HEALTH INSURANCE	401	55	110	-	-	-
512173		DENTAL INSURANCE	39	7	14	-	-	-
		FRINGE TOTAL	916	111	246	1,125	1,125	1,125
		TOTAL SALARIES AND FRINGES	2,817	333	1,246	3,125	3,125	3,125
531309		PLATE RENEWAL FEES	60	-	-	-	-	-
531314		SMALL ITEMS OF EQUIPMENT	145	-	200	500	500	500
531351		GAS/DIESEL	90	-	50	250	250	250
532325		REGISTRATION	-	52	52	400	400	400
532335		MEALS	-	-	-	200	200	200
532336		LODGING	-	70	70	225	225	225
535360		REPAIR & MAINTENANCE	570	-	100	575	575	575
591519		OTHER INSURANCE	10	5	10	10	15	15
		OPERATING EXPENDITURES	875	127	482	2,160	2,165	2,165
		EXPENDITURES TOTAL	**3,692**	**460**	**1,728**	**5,285**	**5,290**	**5,290**
		REVENUES	**-**	**1,643**	**5,285**	**5,285**	**5,290**	**5,290**

SHERIFF-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		EXPENDITURES	**3,692**	**460**	**1,728**	**5,285**	**5,290**	**5,290**
TOTAL BUSINESS UNIT-2152-SNOWMOBILE LAW			**3,692**	**(1,183)**	**(3,557)**	**-**	**-**	**-**
2201-JAIL								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	1,771,170	3,542,341	3,542,341	3,646,384	3,646,384
421065		STATE CRIMINAL ALIEN ASSIST	6,058	-	8,000	16,000	8,000	8,000
421067		STATE AID DNA SAMPLE FEES	1,260	-	-	-	-	-
421073		STATE AID PAROLE HOLD/JAIL	85,909	-	80,000	72,500	80,000	80,000
452006		PRISONER MAINT FEES	205,294	97,162	210,000	205,000	210,000	210,000
452012		MEDICAL REIMBURSEMENT	15,539	5,860	13,500	17,500	13,500	13,500
452017		SENT DAILY FEE	56,691	30,249	64,000	64,000	65,000	65,000
452019		TELEPHONE FEE	12,941	9,000	18,000	14,000	18,000	18,000
452020		PHONE CARD REIMBURSEMENT	40,320	14,360	30,000	50,000	30,000	30,000
452023		BOARD OF PRISONERS PUBLIC	660	-	120	-	-	-
452025		BOOKING FEES	15,580	8,252	16,500	16,500	18,000	18,000
452028		HYGIENE PACKET FEE	3,158	1,378	3,200	3,500	3,200	3,200
471210		SSA INCENTIVE PAYMENTS	5,600	2,400	5,000	3,500	5,000	5,000
473003	511	STATE BOARD OF PRISONERS	57,023	50,368	125,000	60,000	115,000	115,000
473003	512	MUNICIPALITIES	5,970	2,900	6,500	8,500	6,500	6,500
483002		MISC SALE/MATERIAL & SUPPLY	176	-	-	-	-	-
486001		VENDING COMMISSION	781	366	750	750	750	750
486010		REBATES	600	250	500	500	500	500
REVENUES TOTAL			**513,560**	**1,993,715**	**4,123,411**	**4,074,591**	**4,219,834**	**4,219,834**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	59,406	33,703	62,500	80,571	83,305	83,305
511110	602	SALARY-SKILLED NURSE	43,536	24,131	50,000	55,268	56,923	56,923
511210		WAGES-REGULAR	1,693,932	883,006	1,625,500	2,051,457	2,129,547	2,129,547
511210	602	WAGES-REGULAR SKILLED NURSES	82,805	41,378	85,000	113,382	115,985	115,985
511220		WAGES-OVERTIME	227,499	99,342	194,750	138,272	142,434	142,434
511220	602	WAGES-OVERTIME JAIL NURSES	637	-	500	3,350	3,461	3,461
511280		WAGES-PREMIUM PAY	-	5	-	-	-	-
511280	602	WAGES-PREMIUM PAY SKILLED	1,303	683	1,400	-	-	-
511291		WAGES-TRAINING	22,540	20,505	25,000	-	-	-
511310		WAGES-SICK LEAVE	100,198	42,223	85,000	-	-	-
511310	602	WAGES-SICK LEAVE JAIL NURSES	6,883	2,594	5,500	-	-	-
511320		WAGES-VACATION PAY	147,559	51,111	145,000	-	-	-
511320	602	WAGES-VACATION JAIL NURSES	9,499	4,712	9,500	-	-	-
511330		WAGES-LONGEVITY PAY	6,364	68	5,733	5,733	5,470	5,470
511330	602	WAGES-LONGEVITY SKILLED NURSI	550	-	696	696	610	610
511340		WAGES-HOLIDAY PAY	84,771	38,330	80,000	-	-	-
511340	602	WAGES-HOLIDAY JAIL NURSES	5,290	2,127	5,290	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	41,083	10,886	40,000	-	-	-
511350	602	WAGES-MISC JAIL NURSES	2,340	452	2,000	-	-	-
511380		WAGES-BEREAVEMENT	2,140	1,057	2,000	-	-	-
511380	602	WAGES-BEREAV JAIL NURSES	140	-	-	-	-	-
		SALARIES TOTAL	2,538,475	1,256,313	2,425,369	2,448,729	2,537,735	2,537,735
512141		SOCIAL SECURITY	177,887	88,399	176,300	169,789	176,765	176,765
512141	602	SOC SEC JAIL NURES	11,552	5,668	11,141	13,032	13,347	13,347
512142		RETIREMENT (EMPLOYER)	246,543	115,360	225,500	221,086	221,589	221,589
512142	602	RETIRE JAIL NURSES	10,162	4,918	10,000	10,017	10,586	10,586
512143		RETIREMENT (EMPLOYEE)	108,365	41,902	80,414	62,772	19,583	19,583
512144		HEALTH INSURANCE	522,332	266,501	533,500	524,817	583,187	583,187
512144	602	HEALTH INS JAIL NURSES	41,931	20,750	41,250	42,119	47,582	47,582
512145		LIFE INSURANCE	553	264	516	516	494	494
512145	602	LIFE INSURANCE JAIL NURSE	84	45	85	85	114	114
512146		WORKERS COMPENSATION	2,246	1,344	2,500	-	-	-
512148		UNEMPLOYMENT COMPENSATION	11,155	-	-	-	-	-
512149		TRUST ACCOUNT PAYMENTS	5,032	5,056	5,056	5,041	5,041	5,041
512150		FSA CONTRIBUTION	-	8,625	8,625	8,875	8,500	8,500
512150	602	FSA CONTRIBUTION-JAIL NURSES	-	-	-	-	875	875
512173		DENTAL INSURANCE	34,367	17,991	35,982	36,126	37,008	37,008
512173	602	DENTAL INS JAIL NURSES	2,418	1,294	2,588	2,664	2,934	2,934
512174		HAZARDOUS PAY	2,771	-	-	-	-	-
512195		UNIFORM ALLOWANCE	23,343	12,648	25,000	25,000	25,000	25,000
		FRINGE TOTAL	1,200,741	590,765	1,158,457	1,121,939	1,152,605	1,152,605

SHERIFF-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		TOTAL SALARIES AND FRINGES	3,739,216	1,847,078	3,583,826	3,570,668	3,690,340	3,690,340
521211		MEDICAL & DENTAL	83,910	72,694	92,000	92,000	95,000	95,000
521219		OTHER PROFESSIONAL SERV	4,539	-	4,000	5,500	5,000	5,000
521296		COMPUTER SUPPORT	23,304	14,422	23,500	24,000	24,150	24,150
529160		INTERPRETER FEE	954	342	775	1,000	1,000	1,000
531002		VEND COMM PASS-THRU	781	366	750	750	750	750
531243		FURNITURE & FURNISHINGS	756	-	-	-	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	-	1,183	1,300	210	140	140
531314		SMALL ITEMS OF EQUIPMENT	11,409	6,731	12,000	13,273	32,530	32,530
531331		STATE CRIMINAL ALIEN ASSIST	909	-	1,200	2,300	2,300	2,300
531342		CHEMICAL LAB & MEDICAL SUPP	9	71	150	250	250	250
532325		REGISTRATION	4,724	990	2,500	2,500	5,430	5,430
532335		MEALS	438	330	450	500	500	500
532336		LODGING	1,190	-	1,200	1,500	2,500	2,500
532336	602	LODGING SKILLED NURSE	-	-	-	300	300	300
533221		WATER	13,261	6,050	13,500	13,500	13,500	13,500
533222		ELECTRIC	116,378	48,820	118,000	120,000	118,000	118,000
533223		SEWER	16,389	7,880	17,000	17,000	17,500	17,500
533224		NATURAL GAS	72,070	28,511	62,500	62,500	62,500	62,500
533225		TELEPHONE & FAX	2,803	907	2,500	4,250	3,250	3,250
533227		LAUNDRY	30,149	15,028	32,000	32,500	33,700	33,700
533235		STORM WATER UTILITY	1,645	857	1,700	1,600	1,700	1,700
533237		CABLE TELEVISION	-	1,584	3,150	-	-	-
535242		MAINTAIN MACHINERY & EQUIP	8,411	6,987	7,750	7,552	2,853	2,853
535247		BLDG REPAIR & MAINT	450	225	475	750	550	550
535297		REFUSE COLLECTION	3,493	1,302	3,500	3,500	3,750	3,750
535344		HOUSEHOLD & JANITORIAL SUPP	24,700	20,842	24,200	24,200	24,200	24,200
535349		OTHER SUPPLIES	2,671	2,610	2,610	2,250	2,300	2,300
535360		REPAIR & MAINTENANCE	8,090	5,200	7,500	7,000	7,000	7,000
571004		IP TELEPHONY ALLOCATION	8,171	5,661	11,321	11,321	12,502	12,502
571009		MIS PC GROUP ALLOCATION	22,021	1,817	3,634	3,634	3,850	3,850
571010		MIS SYSTEMS GRP ALLOC(ISIS)	29,834	16,332	32,663	32,663	33,933	33,933
591519		OTHER INSURANCE	16,917	9,539	15,620	15,620	18,556	18,556
		OPERATING EXPENDITURES	510,376	277,281	499,448	503,923	529,494	529,494
594810		CAP EQUIPMENT	84,912	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	84,912	-	-	-	-	-
		EXPENDITURES TOTAL	**4,334,504**	**2,124,359**	**4,083,274**	**4,074,591**	**4,219,834**	**4,219,834**
		REVENUES	**513,560**	**1,993,715**	**4,123,411**	**4,074,591**	**4,219,834**	**4,219,834**
		EXPENDITURES	**4,334,504**	**2,124,359**	**4,083,274**	**4,074,591**	**4,219,834**	**4,219,834**
TOTAL BUSINESS UNIT-2201-JAIL			**3,820,944**	**130,644**	**(40,137)**	-	-	-
2202-JAIL KITCHEN								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	249,003	498,005	498,005	502,531	502,531
452013		PUBLIC KITCHEN CHARGES	1,676	843	1,700	2,500	2,000	2,000
474011		DEPT KITCHEN CHARGES	218	111	250	500	250	250
485200		DONATIONS RESTRICTED	26,382	3,364	20,000	40,000	20,000	20,000
REVENUES TOTAL			**28,276**	**253,321**	**519,955**	**541,005**	**524,781**	**524,781**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	51,179	24,877	53,500	60,298	62,269	62,269
511210		WAGES-REGULAR	126,351	64,159	130,000	145,627	147,232	147,232
511220		WAGES-OVERTIME	1,893	2,112	4,250	3,236	3,268	3,268
511240		WAGES-TEMPORARY	9,535	2,029	2,500	-	-	-
511310		WAGES-SICK LEAVE	8,565	4,038	7,000	-	-	-
511320		WAGES-VACATION PAY	15,781	8,725	15,750	-	-	-
511330		WAGES-LONGEVITY PAY	1,413	-	1,483	1,483	1,543	1,543
511340		WAGES-HOLIDAY PAY	8,097	1,058	7,500	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	226	28	200	-	-	-
511380		WAGES-BEREAVEMENT	100	436	436	-	-	-
		SALARIES TOTAL	223,140	107,462	222,619	210,644	214,312	214,312
512141		SOCIAL SECURITY	16,980	8,134	16,300	15,902	16,157	16,157
512142		RETIREMENT (EMPLOYER)	14,964	7,193	13,771	13,771	13,603	13,603
512144		HEALTH INSURANCE	65,833	31,875	63,750	66,697	67,586	67,586

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
512145		LIFE INSURANCE	177	68	140	195	137	137
512150		FSA CONTRIBUTION	-	1,000	1,000	1,000	1,000	1,000
512173		DENTAL INSURANCE	4,367	2,020	4,100	4,824	4,248	4,248
512195		UNIFORM ALLOWANCE	750	375	750	1,200	900	900
		FRINGE TOTAL	103,071	50,665	99,811	103,589	103,631	103,631
		TOTAL SALARIES AND FRINGES	326,211	158,127	322,430	314,233	317,943	317,943
521219		OTHER PROFESSIONAL SERV	2,113	-	2,200	2,300	2,900	2,900
531314		SMALL ITEMS OF EQUIPMENT	3,459	850	2,500	2,500	2,500	2,500
531322		SUBSCRIPTIONS	-	-	-	100	100	100
531324		MEMBERSHIP DUES	-	-	-	198	50	50
531343		FOOD	196,573	96,478	170,000	172,500	170,500	170,500
531343	001	FOOD DONATIONS	-	3,364	20,000	40,000	20,000	20,000
532325		REGISTRATION	115	-	115	120	120	120
532332		MILEAGE	94	-	94	100	100	100
532335		MEALS	5	-	10	50	50	50
533225		TELEPHONE & FAX	95	23	85	150	150	150
535242		MAINTAIN MACHINERY & EQUIP	2,500	1,591	2,500	2,500	3,742	3,742
571004		IP TELEPHONY ALLOCATION	389	274	548	548	595	595
571009		MIS PC GROUP ALLOCATION	1,820	454	454	908	963	963
571010		MIS SYSTEMS GRP ALLOC(ISIS)	2,438	1,888	3,776	3,776	3,922	3,922
591519		OTHER INSURANCE	1,069	537	1,022	1,022	1,146	1,146
		OPERATING EXPENDITURES	210,670	105,459	203,304	226,772	206,838	206,838
		EXPENDITURES TOTAL	**536,881**	**263,586**	**525,734**	**541,005**	**524,781**	**524,781**
		REVENUES	**28,276**	**253,321**	**519,955**	**541,005**	**524,781**	**524,781**
		EXPENDITURES	**536,881**	**263,586**	**525,734**	**541,005**	**524,781**	**524,781**
TOTAL BUSINESS UNIT-2202-JAIL KITCHEN			**508,605**	**10,265**	**5,779**	-	-	-
2203-JAIL ASSESSMENT								
REVENUES								
452015		JAIL COUNTY ASSESSMENTS	112,830	54,227	112,000	115,000	115,000	115,000
REVENUES TOTAL			**112,830**	**54,227**	**112,000**	**115,000**	**115,000**	**115,000**
EXPENDITURES								
521211		MEDICAL & DENTAL	59,500	-	49,000	75,500	54,000	54,000
521219		OTHER PROFESSIONAL SERV	20,050	10,026	20,000	8,000	20,000	20,000
531243		FURNITURE & FURNISHINGS	4,037	-	-	2,000	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	1,433	-	-	500	-	-
531314		SMALL ITEMS OF EQUIPMENT	326	1,359	2,000	5,000	4,035	4,035
531323		SUBSCRIPTIONS-TAX & LAW	317	-	-	2,000	-	-
531348		EDUCATIONAL SUPPLIES	281	-	-	-	-	-
532325		REGISTRATION	1,556	-	-	-	-	-
532332		MILEAGE	64	-	-	-	-	-
532334		COMMERCIAL TRAVEL	622	-	-	-	-	-
532335		MEALS	161	-	-	-	-	-
532336		LODGING	1,038	-	-	-	-	-
532339		OTHER TRAVEL & TOLLS	25	-	-	-	-	-
535242		MAINTAIN MACHINERY & EQUIP	4,960	-	6,000	7,500	6,000	6,000
535360		REPAIR & MAINTENANCE	6,599	1,747	7,000	13,500	7,000	7,000
535450		NONCAPITAL REMODELING	5,202	-	-	1,000	-	-
594950		OPERATING RESERVE	-	-	-	91,133	-	-
		OPERATING EXPENDITURES	106,171	13,132	84,000	206,133	91,035	91,035
594810		CAP EQUIPMENT	-	-	150,000	-	11,878	11,878
594819		CAP OTHER EQUIPMENT	27,487	250	250	143,700	-	-
594960		CAPITAL RESERVE	-	-	-	-	124,670	124,670
		CAPITAL OUTLAY EXPENDITURES	27,487	250	150,250	143,700	136,548	136,548
		EXPENDITURES TOTAL	**133,658**	**13,382**	**234,250**	**349,833**	**227,583**	**227,583**
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	-	(112,583)	(112,583)
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	-	**(112,583)**	**(112,583)**
		REVENUES	**112,830**	**54,227**	**112,000**	**115,000**	**115,000**	**115,000**

SHERIFF-2016 BUDGET

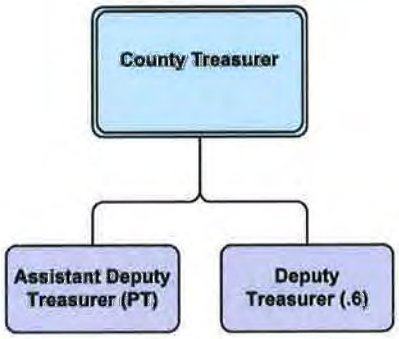
Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		EXPENDITURES	133,658	13,382	234,250	349,833	227,583	227,583
		OTHER FINANCING SOURCES (USES	-	-	-	-	(112,583)	(112,583)
TOTAL BUSINESS UNIT-2203-JAIL ASSESSMENT			20,828	(40,845)	122,250	234,833	-	-
		REVENUES	1,364,133	6,400,051	13,026,174	13,018,090	13,581,962	13,581,962
		EXPENDITURES	13,362,230	6,647,136	13,622,742	14,458,332	14,041,783	14,041,783
		OTHER FINANCING SOURCES (USES	-	-	-	15,576	(337,860)	(337,860)
TOTAL SHERIFF DEPARTMENT			11,998,097	247,085	596,568	1,455,818	121,961	121,961

Treasurer

This department functions under the direction of the County Treasurer, who is an elected official. Policy guidance is provided by the Finance Committee.

PROGRAM DESCRIPTION

The duties and responsibilities and services provided by this department are set forth in Wisconsin Statutes chapters 59, 70 and 74, along with other applicable chapters.



Treasurer

Financial Summary

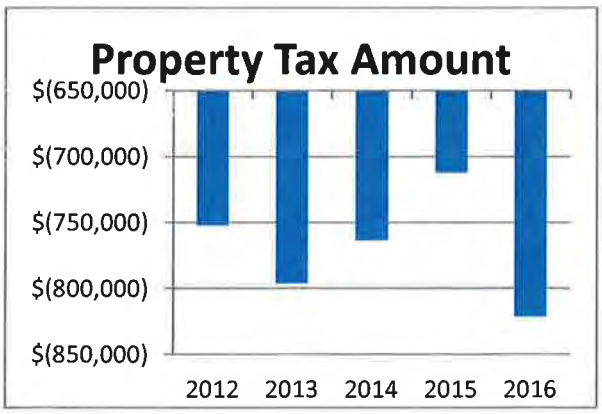
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Taxes	838,331	710,600	703,000	697,000	(6,000)	-0.85%
Fines, Forfeitures & Penalties	5,746	4,100	3,000	4,000	1,000	33.33%
Public Charges	3,628	4,150	5,150	3,150	(2,000)	-38.83%
Intergovernmental Charges	133	220	220	135	(85)	-38.64%
Misc. Revenues	226,745	220,000	240,000	350,000	110,000	45.83%
Total Revenues	1,074,583	939,070	951,370	1,054,285	102,915	10.82%
Expenditures						
Personnel Expenses	145,403	160,799	160,823	163,429	2,606	1.62%
Purchased Services	33,193	25,100	34,300	32,100	(2,200)	-6.41%
Operating Costs	11,530	12,980	10,980	10,180	(800)	-7.29%
Interdept. Charges	9,601	9,649	9,649	9,089	(560)	-5.80%
Other Expenses	31,293	20,503	23,503	17,823	(5,680)	-24.17%
Total Expenditures	231,020	229,031	239,255	232,621	(6,634)	-2.77%
Property Taxes	(763,775)	(712,115)	(712,115)	(821,664)	(109,549)	15.38%
Addition to (Use of) Fund Balance	79,788	(2,076)	-	-		

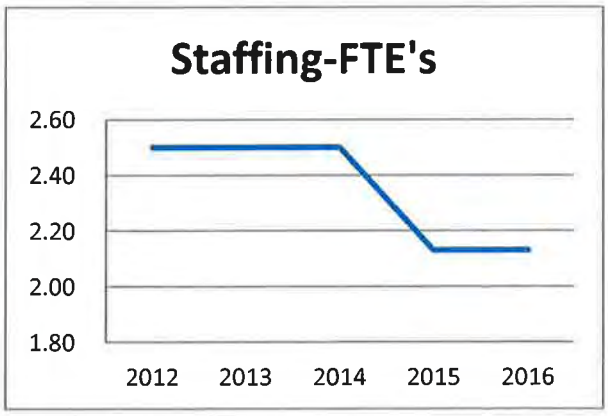
Summary Highlights:

The 2016 budget provides $821,664 in tax levy savings, which is a $109,549 increase in levy savings from the 2015 amended budget. The reasons for this increase are interest on investments and interest on taxes.

Summary of Capital Items:

None





TREASURER-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
1401-COUNTY TREASURER								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	(344,648)	(689,295)	(689,295)	(837,679)	(837,679)
411300		DNR PILT	49,375	57,597	57,600	50,000	53,000	53,000
411500		MANAGED FOREST	6,945	1,101	3,000	3,000	4,000	4,000
418100		INTEREST ON TAXES	782,011	369,127	650,000	650,000	640,000	640,000
441030		AG USE CONV PENALTY	5,746	3,792	4,100	3,000	4,000	4,000
451007		TREASURERS FEES	1,006	120	600	600	600	600
481001		INTEREST & DIVIDENDS	200,558	99,986	200,000	200,000	350,000	350,000
481004		FAIR MARKET VALUE ADJUSTMENT	85,130	55,411	20,000	-	-	-
486004		MISCELLANEOUS REVENUE	512	-	-	-	-	-
REVENUES TOTAL			**1,131,283**	**242,486**	**246,005**	**217,305**	**213,921**	**213,921**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	63,023	31,455	63,398	63,398	64,022	64,022
511210		WAGES-REGULAR	27,666	13,649	41,608	41,608	43,194	43,194
511240		WAGES-TEMPORARY	2,169	-	-	-	-	-
511310		WAGES-SICK LEAVE	1,459	4,807	-	-	-	-
511320		WAGES-VACATION PAY	1,663	447	-	-	-	-
511330		WAGES-LONGEVITY PAY	158	-	138	138	147	147
511340		WAGES-HOLIDAY PAY	341	281	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	14	87	-	-	-	-
511380		WAGES-BEREAVEMENT	76	102	-	-	-	-
		SALARIES TOTAL	96,569	50,828	105,144	105,144	107,363	107,363
512141		SOCIAL SECURITY	7,280	3,776	7,886	7,886	8,060	8,060
512142		RETIREMENT (EMPLOYER)	6,967	3,740	7,720	7,720	7,086	7,086
512144		HEALTH INSURANCE	32,605	18,387	37,188	37,188	38,033	38,033
512145		LIFE INSURANCE	60	33	65	65	67	67
512150		FSA CONTRIBUTION	-	506	506	530	530	530
512173		DENTAL INSURANCE	1,921	1,105	2,290	2,290	2,290	2,290
		FRINGE TOTAL	48,833	27,547	55,655	55,679	56,066	56,066
		TOTAL SALARIES AND FRINGES	145,402	78,375	160,799	160,823	163,429	163,429
521232		INVEST ADVISOR FEES	31,985	12,842	25,000	32,000	30,000	30,000
531311		POSTAGE & BOX RENT	6,848	3,559	7,000	7,000	6,500	6,500
531312		OFFICE SUPPLIES	1,211	261	1,000	1,000	1,000	1,000
531313		PRINTING & DUPLICATING	50	168	200	50	200	200
531314		SMALL ITEMS OF EQUIPMENT	169	-	-	50	-	-
531321		PUBLICATION OF LEGAL NOTICE	-	2,892	2,900	-	-	-
531324		MEMBERSHIP DUES	100	-	100	100	100	100
532325		REGISTRATION	-	-	250	250	250	250
532332		MILEAGE	-	-	100	300	100	100
532335		MEALS	-	-	30	30	30	30
532336		LODGING	-	-	300	300	300	300
533225		TELEPHONE & FAX	166	40	100	250	100	100
571004		IP TELEPHONY ALLOCATION	389	274	548	548	595	595
571005		DUPLICATING ALLOCATION	129	93	185	185	42	42
571007		MIS DIRECT CHARGES	1,049	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	6,370	3,633	7,267	7,267	6,738	6,738
571010		MIS SYSTEMS GRP ALLOC(ISIS)	1,665	825	1,649	1,649	1,714	1,714
591519		OTHER INSURANCE	792	378	803	803	823	823
591521		OFFICIAL BONDS	3,189	130	3,200	3,200	500	500
593256		BANK CHARGES	1,445	730	1,500	1,500	1,500	1,500
		OPERATING EXPENDITURES	55,557	25,825	52,132	56,482	50,492	50,492
		EXPENDITURES TOTAL	**200,959**	**104,200**	**212,931**	**217,305**	**213,921**	**213,921**
		REVENUES	**1,131,283**	**242,486**	**246,005**	**217,305**	**213,921**	**213,921**
		EXPENDITURES	**200,959**	**104,200**	**212,931**	**217,305**	**213,921**	**213,921**
TOTAL BUSINESS UNIT-1401-COUNTY TREASURER			**(930,324)**	**(138,286)**	**(33,074)**	-	-	-
1402-TAX DEED EXPENSE								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	(10,025)	(20,050)	(20,050)	17,700	17,700
451030		FORECLOSURE REIMBURSEMENT	-	-	-	1,000	-	-

TREASURER-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
483005		GAIN/LOSS-SALE FORCLD PRPTY	(59,455)	-	-	40,000	-	-
REVENUES TOTAL			**(59,455)**	**(10,025)**	**(20,050)**	**20,950**	**17,700**	**17,700**
EXPENDITURES								
521212		LEGAL	8	3	100	100	100	100
521219		OTHER PROFESSIONAL SERV	-	-	-	100	-	-
521255		PAPER SERVICE	-	-	-	100	-	-
521273		TITLE SEARCH	1,200	-	-	2,000	2,000	2,000
531311		POSTAGE & BOX RENT	513	5	-	200	200	200
531313		PRINTING & DUPLICATING	-	-	-	50	-	-
531321		PUBLICATION OF LEGAL NOTICE	2,473	-	-	400	400	400
593742		UNCOLLECTED TAXES	25,867	1,487	15,000	15,000	15,000	15,000
593749		OTHER LOSSES	-	-	-	3,000	-	-
		OPERATING EXPENDITURES	30,061	1,495	15,100	20,950	17,700	17,700
		EXPENDITURES TOTAL	**30,061**	**1,495**	**15,100**	**20,950**	**17,700**	**17,700**
		REVENUES	**(59,455)**	**(10,025)**	**(20,050)**	**20,950**	**17,700**	**17,700**
		EXPENDITURES	**30,061**	**1,495**	**15,100**	**20,950**	**17,700**	**17,700**
TOTAL BUSINESS UNIT-1402-TAX DEED EXPENSE			**89,516**	**11,520**	**35,150**	**-**	**-**	**-**
1403-PLAT BOOKS								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	(1,385)	(2,770)	(2,770)	(1,685)	(1,685)
451010		SALE OF MAPS & PLAT BOOKS	2,590	1,109	3,500	3,500	2,500	2,500
451308		POSTAGE FEES	32	21	50	50	50	50
471212		STATE PLAT BOOK SALES	58	-	60	60	-	-
473014		LOCAL GOV'T PLAT BOOKS SALES	-	25	60	60	60	60
474014		DEPT PLAT BOOK CHARGES	75	25	100	100	75	75
REVENUES TOTAL			**2,755**	**(205)**	**1,000**	**1,000**	**1,000**	**1,000**
EXPENDITURES								
531349		OTHER OPERATING EXPENSES	-	-	1,000	1,000	1,000	1,000
		OPERATING EXPENDITURES	-	-	1,000	1,000	1,000	1,000
		EXPENDITURES TOTAL	**-**	**-**	**1,000**	**1,000**	**1,000**	**1,000**
		REVENUES	**2,755**	**(205)**	**1,000**	**1,000**	**1,000**	**1,000**
		EXPENDITURES	**-**	**-**	**1,000**	**1,000**	**1,000**	**1,000**
TOTAL BUSINESS UNIT-1403-PLAT BOOKS			**(2,755)**	**205**	**-**	**-**	**-**	**-**
		REVENUES	**1,074,583**	**232,256**	**226,955**	**239,255**	**232,621**	**232,621**
		EXPENDITURES	**231,020**	**105,695**	**229,031**	**239,255**	**232,621**	**232,621**
TOTAL TREASURER DEPARTMENT			**(843,563)**	**(126,561)**	**2,076**	**-**	**-**	**-**

UW Extension

This department functions under contractual and partnership arrangements between the University of Wisconsin (UW) Extension and Jefferson County. UW-Extension administrative support is provided by the Southwest Regional Director and four individual Program Directors (located in Madison) operating within the statutory structure of faculty governance. Local support is provided by the County Administrator. Policy guidance is provided by the University Extension Education Committee.

MISSION

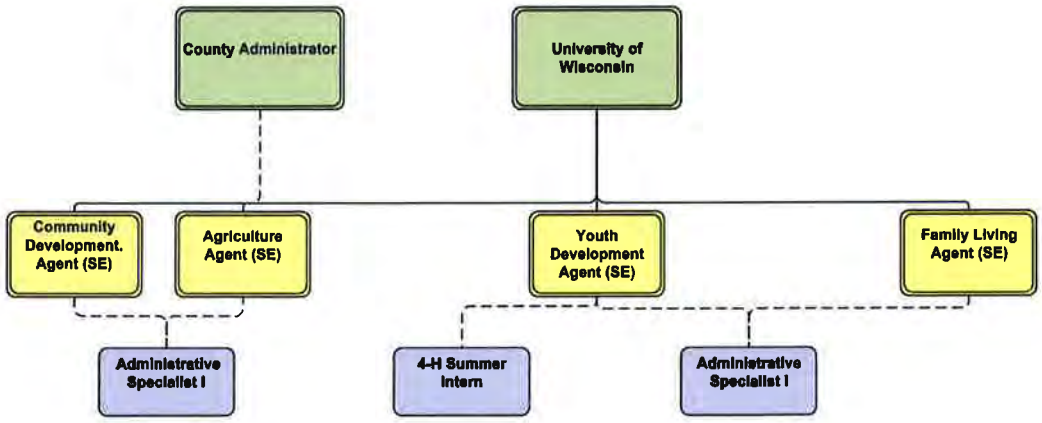
The mission is to help the people of Wisconsin apply University research, knowledge and resources to meet their educational needs wherever they live and work.

PROGRAM DESCRIPTION

- Provides a local source of research, knowledge and resources from the entire University of Wisconsin System.
- Provides quality educational programs and research-based information to the people of Jefferson County
- Identifies issues facing Jefferson County and its communities
- Develops the "Needs Assessment and Multi-Year Program Plan"
- Provides agriculture support for increased Profitability and Appropriate Technology
- Provides research-based information and process on Community-based Prevention and Intervention
- Provides Economic Development support to enhance the economic vitality of Jefferson County and its communities and provide a focused response around transportation systems
- Provides Youth Development Support to develop youth and adult leadership and volunteer engagement to build the capacity of 4-H and youth serving organizations
- Provides Horticulture and Natural Resources support to support the high demand areas of horticulture, Master Gardener programming/volunteer development, local food system initiatives and other related natural resources functions
- Provides Community Vitality and Positive Change support to build upon the strong strategic, comprehensive and functional area planning and implementation efforts. (Including land use, natural resource, parks, economic, downtown, placemaking, organizational, etc.)
- Provides Youth Workforce Skills support to develop workforce skills and educational access for youth and young adults
- Provides Governmental Leadership and Citizen Participation support to enhance governmental, intergovernmental and intercommunity leadership and meaningfully engage the citizenry

- Provides Cultural Diversity and Capacity Building support to develop leadership skills with the increasing Latino/Hispanic population and other emerging cultures that will lead to richer lives for everyone.
- Provides Organizational Development education and research-based processes to nonprofit organizations and public agencies.

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET	BUDGET CHANGE
Leveraged Resources					
▪ Number of People/Volunteers		530	500	530	
▪ Number of Hours/Volunteer		20,000	18,000	20,000	
▪ Value/In-Kind		$320,000	$300,000	$320,000	
Capacity Building – Organizations					
▪ Number of Plans		11	8	11	
▪ Number of Programs/Initiatives		35	30	35	
▪ Value/In-Kind		$95,000	$80,000	$95,000	
Capacity Building - Individuals					
▪ Number of Programs/Initiatives		15	10	15	
▪ Number of Individuals/Groups		4,000	4,000	4,000	



UW Extension

Financial Summary

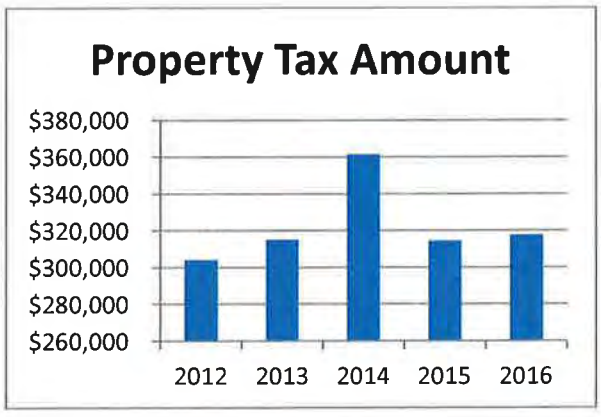
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Public Charges	23,493	24,956	20,080	25,395	5,315	26.47%
Intergovernmental Charges	6,168	5,313	6,513	2,608	(3,905)	-59.96%
Misc. Revenues	-	4,800	3,900	4,800	900	23.08%
Other Financing Sources	-	1,420	-	20,806	20,806	-
Total Revenues	29,661	36,489	30,493	53,609	23,116	75.81%
Expenditures						
Personnel Expenses	121,511	132,252	138,931	143,264	4,333	3.12%
Purchased Services	111,973	137,550	142,692	143,736	1,044	0.73%
Operating Costs	44,094	46,750	41,373	44,973	3,600	8.70%
Interdept. Charges	15,481	21,447	21,447	17,867	(3,580)	-16.69%
Other Expenses	484	1,897	21,710	21,321	(389)	-1.79%
Capital Items	30,476	-	-	10,000	10,000	-
Total Expenditures	324,019	339,896	366,153	381,161	15,008	4.10%
Property Taxes	361,527	314,474	314,474	317,552	3,078	0.98%
Addition to (Use of) Fund Balance	67,169	11,067	(21,186)	(10,000)		

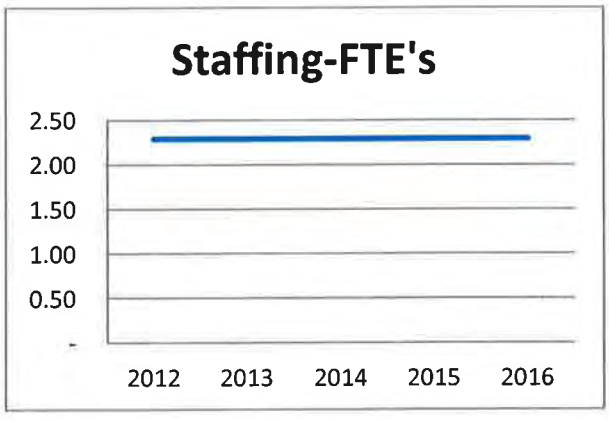
Summary Highlights:

The 2016 budget provides $317,552 in tax levy, which is a $3,078 increase in levy from the 2015 amended budget.

Summary of Capital Items:

$ 10,000 Replace Tables and Chairs 3 Meeting Rooms





UW EXTENSION-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
6801-UNIVERSITY EXTENSION								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	157,237	314,474	314,474	317,552	317,552
451002		PRIVATE PARTY PHOTOCOPY	8	15	20	-	-	-
451100		MISC. BILLED	2,357	2,034	2,500	400	2,100	2,100
457020		PUBLICATION SALES	171	68	160	80	100	100
457027		4-H ANNUAL FEES	14,625	3,055	15,000	16,000	16,000	16,000
471100		STATE BILLED-ROCK RIVER BASIN	-	-	-	1,200	-	-
471120		STATE BILLED-MISC	3,560	-	2,705	2,705	-	-
471130		STATE BILLED-POSTAGE	2,608	1,304	2,608	2,608	2,608	2,608
REVENUES TOTAL			**23,329**	**163,713**	**337,467**	**337,467**	**338,360**	**338,360**
EXPENDITURES								
511210		WAGES-REGULAR	51,760	35,220	81,216	81,216	84,434	84,434
511220		WAGES-OVERTIME	332	17	17	-	-	-
511240		WAGES-TEMPORARY	16,449	2,841	6,589	6,589	6,589	6,589
511310		WAGES-SICK LEAVE	5,055	2,065	-	-	-	-
511320		WAGES-VACATION PAY	7,357	1,481	-	-	-	-
511330		WAGES-LONGEVITY PAY	363	-	244	244	259	259
511340		WAGES-HOLIDAY PAY	3,093	1,170	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	316	246	-	-	-	-
		SALARIES TOTAL	84,725	43,040	88,066	88,049	91,282	91,282
512141		SOCIAL SECURITY	6,404	3,205	5,609	6,587	6,839	6,839
512142		RETIREMENT (EMPLOYER)	4,180	2,732	4,781	5,539	5,590	5,590
512144		HEALTH INSURANCE	23,883	17,388	30,429	35,083	35,880	35,880
512145		LIFE INSURANCE	13	6	10	13	13	13
512147		EDUCATION & TRAINING	850	334	1,000	1,000	1,000	1,000
512150		FSA CONTRIBUTION	-	500	500	500	500	500
512173		DENTAL INSURANCE	1,454	1,061	1,857	2,160	2,160	2,160
		FRINGE TOTAL	36,784	25,226	44,186	50,882	51,982	51,982
		TOTAL SALARIES AND FRINGES	121,509	68,266	132,252	138,931	143,264	143,264
521258		COMPUTER MAINTENANCE	835	400	835	1,000	835	835
529299		PURCHASE CARE & SERVICES	111,138	65,421	136,715	141,692	142,901	142,901
531298		UNITED PARCEL SERVICE UPS	296	120	240	250	150	150
531303		COMPUTER EQUIPMT & SOFTWARE	4,820	1,980	2,620	2,620	4,600	4,600
531310		4H & EXTENSION BULLETINS	1,620	6	1,500	1,500	-	-
531311		POSTAGE & BOX RENT	2,619	1,088	2,608	3,200	2,608	2,608
531312		OFFICE SUPPLIES	1,932	2,700	4,000	2,000	2,000	2,000
531314		SMALL ITEMS OF EQUIPMENT	237	312	500	500	250	250
531322		SUBSCRIPTIONS	343	197	197	100	100	100
531324		MEMBERSHIP DUES	860	165	900	1,000	1,000	1,000
531326		ADVERTISING	389	208	350	150	200	200
531348		EDUCATIONAL SUPPLIES	2,472	2,431	3,000	3,000	3,000	3,000
532325		REGISTRATION	838	498	1,400	1,400	1,400	1,400
532332		MILEAGE	7,879	2,900	7,000	6,975	6,975	6,975
532335		MEALS	202	77	250	500	500	500
532336		LODGING	1,300	329	1,200	1,200	1,200	1,200
532339		OTHER TRAVEL & TOLLS	53	31	60	25	25	25
533225		TELEPHONE & FAX	1,309	750	1,500	1,000	1,000	1,000
533236		WIRELESS INTERNET	2,094	930	1,860	2,500	2,000	2,000
535242		MAINTAIN MACHINERY & EQUIP	1,842	1,323	2,253	2,000	2,000	2,000
536535		ACTIVITY CENTER RENTAL	4,000	4,000	4,000	4,000	4,000	4,000
571004		IP TELEPHONY ALLOCATION	1,038	731	1,461	1,461	1,588	1,588
571007		MIS DIRECT CHARGES	1,049	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	11,829	9,084	18,168	18,168	14,439	14,439
571010		MIS SYSTEMS GRP ALLOC(ISIS)	1,565	909	1,818	1,818	1,840	1,840
591519		OTHER INSURANCE	485	237	477	477	485	485
594950		OPERATING RESERVE	-	-	1,420	2,565	1,420	1,420
		OPERATING EXPENDITURES	163,044	96,827	196,332	201,101	196,516	196,516
594813		CAP OFC EQUIP	30,476	-	-	-	-	-
594819		CAP OTHER EQUIPMENT	-	-	-	-	10,000	10,000
		CAPITAL OUTLAY EXPENDITURES	30,476	-	-	-	10,000	10,000
		EXPENDITURES TOTAL	**315,029**	**165,093**	**328,584**	**340,032**	**349,780**	**349,780**
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	(1,420)	-	(1,420)	(1,420)

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
OTHER FINANCING SOURCES (USES) TOTAL			-	-	(1,420)	-	(1,420)	(1,420)
		REVENUES	23,329	163,713	337,467	337,467	338,360	338,360
		EXPENDITURES	315,029	165,093	328,584	340,032	349,780	349,780
		OTHER FINANCING SOURCES (USES	-	-	(1,420)	-	(1,420)	(1,420)
TOTAL BUSINESS UNIT-6801-UNIVERSITY EXTENSION			291,700	1,380	(10,303)	2,565	10,000	10,000
6809-PARENTING FIRST YEAR								
REVENUES								
457032		PROGRAM PUBLIC CHARGES	1,819	-	-	-	-	-
485200		DONATIONS RESTRICTED	-	-	4,800	3,900	4,800	4,800
REVENUES TOTAL			1,819	-	4,800	3,900	4,800	4,800
EXPENDITURES								
531313		PRINTING & DUPLICATING	-	-	4,800	2,879	4,800	4,800
531348		EDUCATIONAL SUPPLIES	5,868	318	318	-	-	-
594950		OPERATING RESERVE	-	-	-	1,411	72	72
		OPERATING EXPENDITURES	5,868	318	5,118	4,290	4,872	4,872
		EXPENDITURES TOTAL	5,868	318	5,118	4,290	4,872	4,872
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	-	(72)	(72)
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	-	(72)	(72)
		REVENUES	1,819	-	4,800	3,900	4,800	4,800
		EXPENDITURES	5,868	318	5,118	4,290	4,872	4,872
		OTHER FINANCING SOURCES (USES	-	-	-	-	(72)	(72)
TOTAL BUSINESS UNIT-6809-PARENTING FIRST YEAR			4,049	318	318	390	-	-
6811-AGRICULTURE PROGRAM								
REVENUES								
457032		PROGRAM PUBLIC CHARGES	1,260	1,076	1,200	1,000	1,200	1,200
REVENUES TOTAL			1,260	1,076	1,200	1,000	1,200	1,200
EXPENDITURES								
531312		OFFICE SUPPLIES	-	-	100	-	-	-
531348		EDUCATIONAL SUPPLIES	1,102	339	800	658	900	900
532335		MEALS	547	271	271	200	300	300
594950		OPERATING RESERVE	-	-	-	3,359	3,246	3,246
		OPERATING EXPENDITURES	1,649	610	1,171	4,217	4,446	4,446
		EXPENDITURES TOTAL	1,649	610	1,171	4,217	4,446	4,446
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	-	(3,246)	(3,246)
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	-	(3,246)	(3,246)
		REVENUES	1,260	1,076	1,200	1,000	1,200	1,200
		EXPENDITURES	1,649	610	1,171	4,217	4,446	4,446
		OTHER FINANCING SOURCES (USES	-	-	-	-	(3,246)	(3,246)
TOTAL BUSINESS UNIT-6811-AGRICULTURE PROGRAM			389	(466)	(29)	3,217	-	-
6814-FAMILY IMPACT SEMINAR								
EXPENDITURES								
594950		OPERATING RESERVE	-	-	-	1,654	1,654	1,654
		OPERATING EXPENDITURES	-	-	-	1,654	1,654	1,654

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		EXPENDITURES TOTAL	-	-	-	**1,654**	**1,654**	**1,654**
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	-	(1,654)	(1,654)
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	-	**(1,654)**	**(1,654)**
		EXPENDITURES	-	-	-	**1,654**	**1,654**	**1,654**
		OTHER FINANCING SOURCES (USES	-	-	-	-	**(1,654)**	**(1,654)**
TOTAL BUSINESS UNIT-6814-FAMILY IMPACT SEMINAR			-	-	-	**1,654**	-	-
6815-MASTER GARDENER								
REVENUES								
457032		PROGRAM PUBLIC CHARGES	-	2,100	4,725	1,000	2,625	2,625
REVENUES TOTAL			-	**2,100**	**4,725**	**1,000**	**2,625**	**2,625**
EXPENDITURES								
531348		EDUCATIONAL SUPPLIES	207	1,382	2,862	793	2,625	2,625
594950		OPERATING RESERVE	-	-	-	1,299	2,955	2,955
		OPERATING EXPENDITURES	207	1,382	2,862	2,092	5,580	5,580
		EXPENDITURES TOTAL	**207**	**1,382**	**2,862**	**2,092**	**5,580**	**5,580**
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	-	(2,955)	(2,955)
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	-	**(2,955)**	**(2,955)**
		REVENUES	-	**2,100**	**4,725**	**1,000**	**2,625**	**2,625**
		EXPENDITURES	**207**	**1,382**	**2,862**	**2,092**	**5,580**	**5,580**
		OTHER FINANCING SOURCES (USES	-	-	-	-	**(2,955)**	**(2,955)**
TOTAL BUSINESS UNIT-6815-MASTER GARDENER			**207**	**(718)**	**(1,863)**	**1,092**	-	-
6816-PESTICIDE PROGRAM								
REVENUES								
457032		PROGRAM PUBLIC CHARGES	1,320	900	900	900	2,460	2,460
REVENUES TOTAL			**1,320**	**900**	**900**	**900**	**2,460**	**2,460**
EXPENDITURES								
531328		PESTICIDE CERTIFICATES	-	-	-	450	1,200	1,200
531348		EDUCATIONAL SUPPLIES	804	885	1,635	726	1,230	1,230
594950		OPERATING RESERVE	-	-	-	6,517	6,088	6,088
		OPERATING EXPENDITURES	804	885	1,635	7,693	8,518	8,518
		EXPENDITURES TOTAL	**804**	**885**	**1,635**	**7,693**	**8,518**	**8,518**
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	-	(6,058)	(6,058)
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	-	**(6,058)**	**(6,058)**
		REVENUES	**1,320**	**900**	**900**	**900**	**2,460**	**2,460**
		EXPENDITURES	**804**	**885**	**1,635**	**7,693**	**8,518**	**8,518**
		OTHER FINANCING SOURCES (USES	-	-	-	-	**(6,058)**	**(6,058)**
TOTAL BUSINESS UNIT-6816-PESTICIDE PROGRAM			**(516)**	**(15)**	**735**	**6,793**	-	-
6817-SAFETY PROGRAM								
REVENUES								
457032		PROGRAM PUBLIC CHARGES	-	66	66	-	-	-

UW EXTENSION-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
REVENUES TOTAL			-	66	66	-	-	-
EXPENDITURES								
531348		EDUCATIONAL SUPPLIES	-	187	211	-	-	-
594950		OPERATING RESERVE	-	-	-	1,119	974	974
		OPERATING EXPENDITURES	-	187	211	1,119	974	974
		EXPENDITURES TOTAL	-	187	211	1,119	974	974
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	-	(974)	(974)
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	-	(974)	(974)
		REVENUES	-	66	66	-	-	-
		EXPENDITURES	-	187	211	1,119	974	974
		OTHER FINANCING SOURCES (USES	-	-	-	-	(974)	(974)
TOTAL BUSINESS UNIT-6817-SAFETY PROGRAM			-	121	145	1,119	-	-
6819-TRACTOR SAFETY								
REVENUES								
457032		PROGRAM PUBLIC CHARGES	1,933	385	385	700	910	910
REVENUES TOTAL			1,933	385	385	700	910	910
EXPENDITURES								
531348		EDUCATIONAL SUPPLIES	462	315	315	1,748	910	910
594950		OPERATING RESERVE	-	-	-	3,309	4,427	4,427
		OPERATING EXPENDITURES	462	315	315	5,057	5,337	5,337
		EXPENDITURES TOTAL	462	315	315	5,057	5,337	5,337
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	-	(4,427)	(4,427)
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	-	(4,427)	(4,427)
		REVENUES	1,933	385	385	700	910	910
		EXPENDITURES	462	315	315	5,057	5,337	5,337
		OTHER FINANCING SOURCES (USES	-	-	-	-	(4,427)	(4,427)
TOTAL BUSINESS UNIT-6819-TRACTOR SAFETY			(1,471)	(70)	(70)	4,357	-	-
		REVENUES	29,661	168,240	349,543	344,967	350,355	350,355
		EXPENDITURES	324,019	168,790	339,896	366,154	381,161	381,161
		OTHER FINANCING SOURCES (USES	-	-	(1,420)	-	(20,806)	(20,806)
TOTAL UW EXTENSION DEPARTMENT			294,358	550	(11,067)	21,187	10,000	10,000

Veterans' Service

This office functions under the direction of the Veterans' Service Officer, who is appointed by the County Administrator. Policy guidance is provided by the Veterans' Service Commission

MISSION

To work with the Veterans of Jefferson County to provide information and expertise to help them navigate through the bureaucracy and cut through red tape when necessary. Our goal is to get to know the Veterans and answer questions for them, their families and survivors.

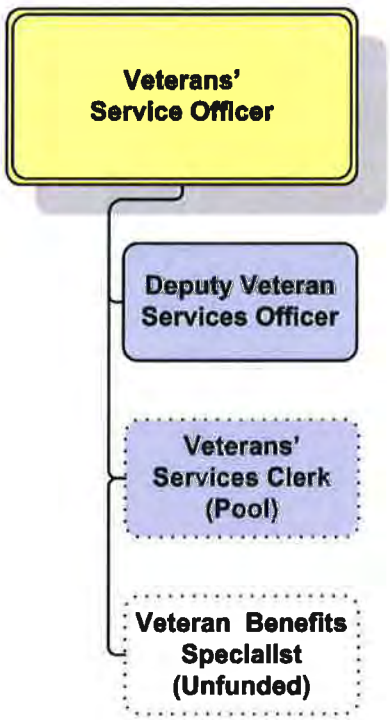
PROGRAM DESCRIPTION

- Assists Veterans in establishing eligibility and securing benefits from both the Wisconsin and the Federal Department of Veterans Affairs
- Refers Veterans to other agencies that may provide assistance
- Acts as a referral point for Veterans experiencing homelessness through the Supportive Service for Veterans Families (SSVF) program which is administered through the Community Action Coalition (CAC)
- Provides assistance to Veterans and dependents experiencing temporary financial emergencies with funds from the Veteran's Service Commission
- Assists Veterans in filing Service-Connected Disability Compensation claims
- Helps individuals apply for Non-Service Connected Pensions in the case that they have become too disabled to work (or are at least age 65) and have income/assets below the Federal guidelines—or are experiencing extraordinary medical costs that exceed their ability to pay
- Expedites Veterans enrollment in VA Healthcare and advocates for them when necessary
- Provides transportation of Veterans to the Madison VA Hospital through a General Service Administration (GSA) van lease, volunteer drivers and scheduling by Jefferson County Transportation Office
- Provides Vet Center counselors in our office on a weekly or bi-weekly basis for clients needing mental health services
- Refers Veterans directly to the Madison and/or Milwaukee Vet Centers and VA Hospitals for ongoing mental health needs
- Assists Veterans in applying for and maximizing their Federal and State education benefits
- Hosts weekly access to a job services specialist from the Department of Labor/ Workforce Development
- Processes veterans' death claims, assists in processing dependent claims, including government insurance, Presidential Certificates, flag-holders and VA Grave markers. When requested, we facilitate access to the State Veterans Cemeteries
- Helps locate military service records

Veterans' Service

- Helps acquire medals for Veterans
- Encourages veterans recently discharged from active military duty to contact our office to have their separation documents recorded with the County Register of Deeds. This results in a permanent, safeguarded record of their military service

PERFORMANCE MEASURES	2013	2014	Change	Projected Trend in 2015
Total Federal VA Benefits coming into Jefferson County	$28,460,000	$32,641,000	$4,181,000	Steady
Total State VA Benefits coming into Jefferson County	$23,573	$12,948	(10,625)	Decrease
Approximate # of Veterans/Widows/Families provided information and/or assistance	1,225	1,250	25	Steady



Veterans' Service

Financial Summary

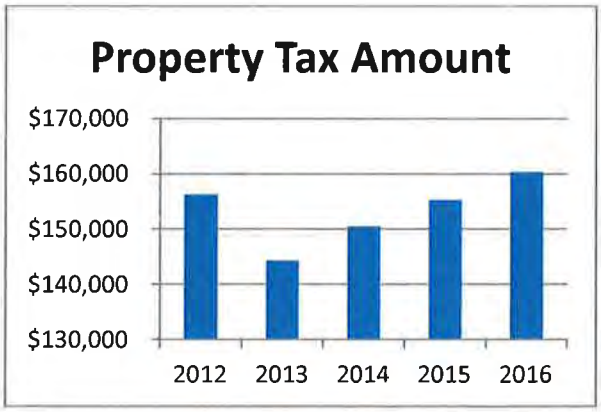
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	18,835	14,500	14,500	14,500	-	0.00%
Misc. Revenues	7,274	11,046	1,000	1,000	-	0.00%
Total Revenues	26,109	25,546	15,500	15,500	-	0.00%
Expenditures						
Personnel Expenses	139,995	142,333	142,608	147,340	4,732	3.32%
Purchased Services	1,197	1,197	1,197	1,197	-	0.00%
Operating Costs	16,718	11,268	11,160	11,326	166	1.49%
Interdept. Charges	9,989	11,917	11,917	11,718	(199)	-1.67%
Other Expenses	10,003	14,010	5,795	4,282	(1,513)	-26.11%
Total Expenditures	177,902	180,725	172,677	175,863	3,186	1.85%
Property Taxes	150,459	155,311	155,311	160,363	5,052	3.25%
Addition to (Use of) Fund Balance	(1,334)	132	(1,866)	-		

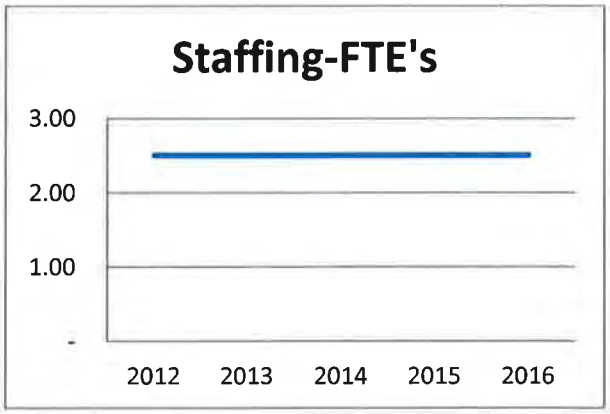
Summary Highlights:

The 2016 budget provides $160,363 in tax levy, which is a $5,052 increase in levy from the 2015 amended budget.

Summary of Capital Items:

None





VETERANS ADMINISTRATION-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
5301-VETERANS SERVICE OFFICE								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	75,795	151,591	151,591	156,163	156,163
421001		STATE AID VET SERVICE OFFIC	13,000	13,000	13,000	13,000	13,000	13,000
421087		STATE AID TRANSPORTATION	5,835	-	1,500	1,500	1,500	1,500
485100		DONATIONS - UNRESTRICTED	2,724	-	-	-	-	-
REVENUES TOTAL			**21,559**	**88,795**	**166,091**	**166,091**	**170,663**	**170,663**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	56,936	31,115	67,253	67,253	69,547	69,547
511210		WAGES-REGULAR	34,658	20,488	40,521	40,521	41,934	41,934
511220		WAGES-OVERTIME	24	14	-	-	-	-
511240		WAGES-TEMPORARY	11,242	2,392	9,858	9,858	10,377	10,377
511310		WAGES-SICK LEAVE	1,704	1,459	-	-	-	-
511320		WAGES-VACATION PAY	4,608	461	-	-	-	-
511340		WAGES-HOLIDAY PAY	3,987	1,232	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	2,715	1,147	-	-	-	-
		SALARIES TOTAL	115,874	58,308	117,632	117,632	121,858	121,858
512141		SOCIAL SECURITY	8,676	4,387	8,997	8,997	9,279	9,279
512142		RETIREMENT (EMPLOYER)	7,991	3,965	7,999	7,999	8,043	8,043
512144		HEALTH INSURANCE	6,785	3,156	7,037	7,037	7,216	7,216
512145		LIFE INSURANCE	36	20	39	39	40	40
512148		UNEMPLOYMENT COMPENSATION	-	581	-	-	-	-
512150		FSA CONTRIBUTION	-	125	125	125	125	125
512173		DENTAL INSURANCE	464	245	504	504	504	504
		FRINGE TOTAL	23,952	12,479	24,701	24,701	25,207	25,207
		TOTAL SALARIES AND FRINGES	139,826	70,787	142,333	142,333	147,065	147,065
521219		OTHER PROFESSIONAL SERV	1,197	-	1,197	1,197	1,197	1,197
531243		FURNITURE & FURNISHINGS	2,931	510	510	-	-	-
531311		POSTAGE & BOX RENT	3,175	145	300	500	300	300
531312		OFFICE SUPPLIES	393	273	400	550	550	550
531313		PRINTING & DUPLICATING	1,773	111	500	500	500	500
531314		SMALL ITEMS OF EQUIPMENT	-	-	100	100	100	100
531324		MEMBERSHIP DUES	190	60	120	120	200	200
531326		ADVERTISING	422	-	500	500	500	500
532325		REGISTRATION	350	600	730	730	600	600
532332		MILEAGE	1,754	894	2,000	2,000	2,000	2,000
532334		COMMERCIAL TRAVEL	386	-	-	-	450	450
532335		MEALS	454	25	450	450	450	450
532336		LODGING	568	875	1,050	1,050	1,168	1,168
533225		TELEPHONE & FAX	260	101	300	400	300	300
536534		MACHINERY RENT & LEASE	2,808	2,808	2,808	3,000	2,808	2,808
571004		IP TELEPHONY ALLOCATION	389	274	548	548	595	595
571005		DUPLICATING ALLOCATION	(394)	174	349	349	1,411	1,411
571007		MIS DIRECT CHARGES	1,049	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	7,280	4,542	9,084	9,084	7,701	7,701
571010		MIS SYSTEMS GRP ALLOC(ISIS)	1,665	968	1,936	1,936	2,011	2,011
591519		OTHER INSURANCE	633	312	619	619	632	632
591521		OFFICIAL BONDS	-	-	125	125	125	125
		OPERATING EXPENDITURES	27,283	12,672	23,626	23,758	23,598	23,598
		EXPENDITURES TOTAL	**167,109**	**83,459**	**165,959**	**166,091**	**170,663**	**170,663**
		REVENUES	**21,559**	**88,795**	**166,091**	**166,091**	**170,663**	**170,663**
		EXPENDITURES	**167,109**	**83,459**	**165,959**	**166,091**	**170,663**	**170,663**
TOTAL BUSINESS UNIT-5301-VETERANS SERVICE OFFIC			**145,550**	**(5,336)**	**(132)**	**-**	**-**	**-**
5302-VETERANS RELIEF								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	1,260	2,520	2,520	3,000	3,000
485200		DONATIONS RESTRICTED	4,550	11,046	11,046	1,000	1,000	1,000
REVENUES TOTAL			**4,550**	**12,306**	**13,566**	**3,520**	**4,000**	**4,000**

VETERANS ADMINISTRATION-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
EXPENDITURES								
512141		SOCIAL SECURITY	4	-	-	-	-	-
		FRINGE TOTAL	4	-	-	-	-	-
514151		PER DIEM	165	-	-	275	275	275
531312		OFFICE SUPPLIES	165	300	300	-	200	200
532332		MILEAGE	29	-	-	60	-	-
593719		OTHER DIRECT RELIEF INDIGENT	9,370	2,787	13,266	5,051	3,525	3,525
		OPERATING EXPENDITURES	9,729	3,087	13,566	5,386	4,000	4,000
		EXPENDITURES TOTAL	**9,733**	**3,087**	**13,566**	**5,386**	**4,000**	**4,000**
		REVENUES	**4,550**	**12,306**	**13,566**	**3,520**	**4,000**	**4,000**
		EXPENDITURES	**9,733**	**3,087**	**13,566**	**5,386**	**4,000**	**4,000**
TOTAL BUSINESS UNIT-5302-VETERANS RELIEF			**5,183**	**(9,219)**	**-**	**1,866**	**-**	**-**
5303-CARE OF VETERANS GRAVES								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	600	1,200	1,200	1,200	1,200
REVENUES TOTAL			**-**	**600**	**1,200**	**1,200**	**1,200**	**1,200**
EXPENDITURES								
531365		GRAVE CARE MARKER PURCH	1,060	-	1,200	1,200	1,200	1,200
		OPERATING EXPENDITURES	1,060	-	1,200	1,200	1,200	1,200
		EXPENDITURES TOTAL	**1,060**	**-**	**1,200**	**1,200**	**1,200**	**1,200**
		REVENUES	**-**	**600**	**1,200**	**1,200**	**1,200**	**1,200**
		EXPENDITURES	**1,060**	**-**	**1,200**	**1,200**	**1,200**	**1,200**
TOTAL BUSINESS UNIT-5303-CARE OF VETERANS GRAV			**1,060**	**(600)**	**-**	**-**	**-**	**-**
		REVENUES	**26,109**	**101,701**	**180,857**	**170,811**	**175,863**	**175,863**
		EXPENDITURES	**177,902**	**86,546**	**180,725**	**172,677**	**175,863**	**175,863**
TOTAL VETERANS ADMINISTRATION DEPARTMENT			**151,793**	**(15,155)**	**(132)**	**1,866**	**-**	**-**

Health Department

Health Department

This Department functions under the direction of the Director of Health/Health Officer, who is appointed by the County Administrator. Policy guidance is provided by the County Board of Health.

MISSION

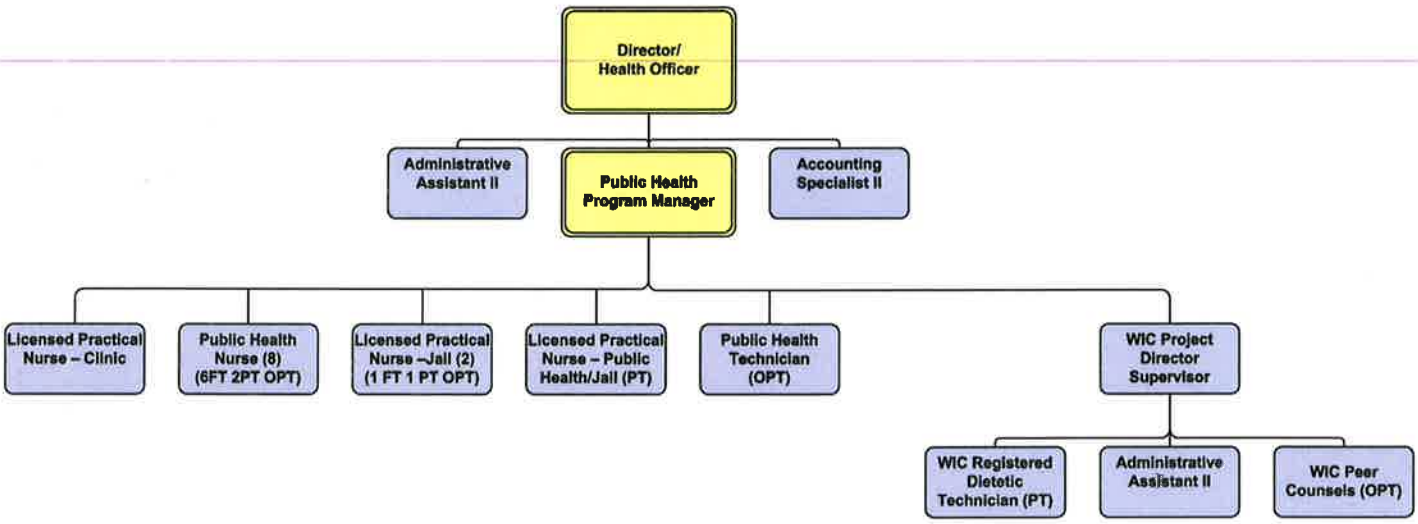
The mission of Jefferson County Health Department is to protect and promote health for all citizens of Jefferson County through the primary prevention of disease, disability and death.

PROGRAM DESCRIPTION

Wisconsin's Local Health Departments are governed by Wisconsin Statutes 250 – 255 and Administrative Rules DHS 139 & 140. Many other State Statutes and Administrative Rules provide responsibility and authority for Public Health and Environmental Health services.

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET
By December 31, 2016, 75% children residing in Jefferson County Health Department jurisdiction who turn 24 months of age during the contract year will complete 4 DTaP, 3 Polio, 1 MMR, 3 Hib, 3 Hepatitis B, 1 Varicella and 4 Pneumococcal Conjugate (PCV) vaccinations by their second birthday.	$14,764	$14,764	$14,629	$14,629
By December 31, 2016, 375 children at risk for lead poisoning who reside in Jefferson County will receive an age-appropriate blood lead test.	$6,621	$6,621	$6,621	$6,621
During the contract budget period of January 1, 2016 through December 31, 2016, the Jefferson County WIC Project will maintain an average monthly participation that is at least 97% of the assigned case load.	$329,493	$331,200	$317,180	$317,180

Health Department



Health Department

Financial Summary

	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	499,039	447,060	474,639	462,922	(11,717)	-2.47%
Public Charges	995,815	297,600	369,271	121,634	(247,637)	-67.06%
Intergovernmental Charges	82,679	447,060	33,673	15,000	(18,673)	-55.45%
Misc. Revenues	4,690	6,570	480	1,570	1,090	227.08%
Other Financing Sources	-	-	(161,700)	-	161,700	-100.00%
Total Revenues	1,582,223	1,198,290	716,363	601,126	(115,237)	-16.09%
Expenditures						
Personnel Expenses	1,340,075	1,349,973	1,368,437	1,282,938	(85,499)	-6.25%
Purchased Services	834,103	200,637	269,830	63,670	(206,160)	-76.40%
Operating Cost	151,970	218,138	244,637	157,662	(86,975)	-35.55%
Interdept. Charges	49,880	51,645	51,645	43,371	(8,274)	-16.02%
Other Expenses	33,419	6,008	5,960	6,665	705	11.83%
Capital Items	27,365	20,000	20,000	15,000	(5,000)	-25.00%
Total Expenditures	2,436,812	1,846,401	1,960,509	1,569,306	(391,203)	-19.95%
Property Taxes	887,279	875,223	875,223	838,207	(37,016)	-4.23%
Addition to (Use of) Fund Balance	32,690	227,112	(368,923)	(129,973)		

Summary Highlights:

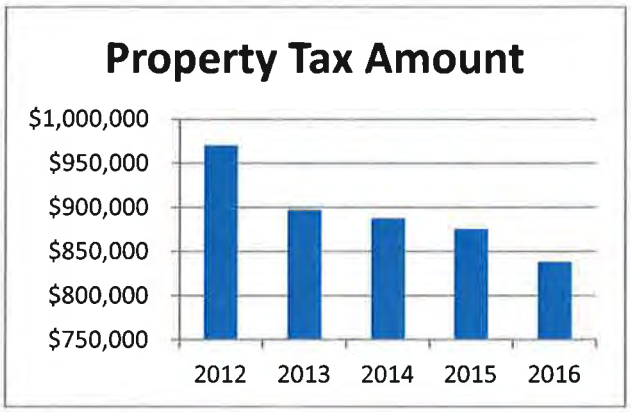
The 2016 budget provides $838,207 in tax levy, which is a $37,016 decrease in levy from the 2015 adopted budget.

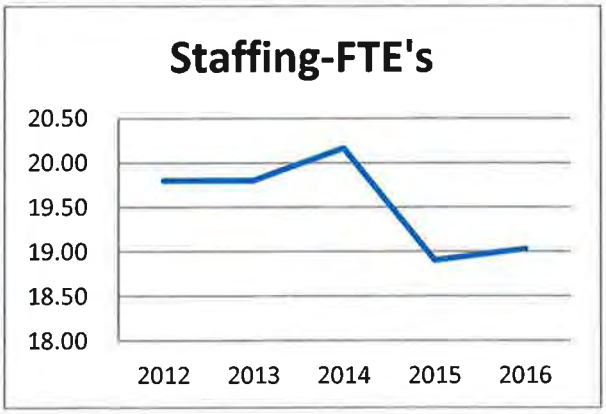
In the 2015 budget there was a decrease in public charge revenue and a decrease in purchased services expense. The Health Department Personal Care Program will no longer coordinate services for clients at the end of March 2015. Clients will continue to receive services through staffing agencies and other caregivers and payers including Care Wisconsin, Veterans' Administration, Medical Assistance, Elderly Services, Human Services, Community Options Program (COP), IRIS and private pay.

The department will be utilizing fund balance of $129,973, which $15,000 will be used for capital and the remaining for operations.

Summary of Capital Items:

$ 5,000	Wireless Network Router
$ 10,000	Copier/Printer


Property Tax Amount
$1,000,000
$950,000
$900,000
$850,000
$800,000
$750,000
2012
2013
2014
2015
2016


Staffing-FTE's
20.50
20.00
19.50
19.00
18.50
18.00
2012
2013
2014
2015
2016

HEALTH DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
4301-PERSONAL CARE								
REVENUES								
455412		WIMCR	90,468	-	50,000	50,000	12,500	12,500
456008		MA PERSONAL CARE	349,654	67,081	67,081	88,756	-	-
456009		PRIVATE PAY PERSONAL CARE	68,464	6,749	6,185	17,603	-	-
456009	650	PRIVATE PAY PERSONAL CARE	379,721	66,107	66,107	93,033	-	-
474006	345	NURSES - COP	11,509	2,325	2,325	2,825	-	-
474006	415	NURSES - ELDERLY	56,890	11,286	11,286	13,408	-	-
481001		INTEREST & DIVIDENDS	16	-	-	10	-	-
REVENUES TOTAL			**956,722**	**153,548**	**202,984**	**265,635**	**12,500**	**12,500**
EXPENDITURES								
511110	601	SALARY-DIRECTOR WAGES	13,739	3,572	3,572	3,766	-	-
511110	602	SALARY-SKILLED NURSE	7,413	1,029	1,029	2,337	-	-
511110	605	SALARY-SUPERVISOR	-	38	38	-	-	-
511210	606	WAGES-REGULAR CLERICAL	34,607	9,072	9,072	9,737	-	-
511220	606	WAGES-OVERTIME CLERICAL	694	-	-	335	-	-
511290	606	WAGES-OTHER WAGES CLERICAL	6,500	1,625	1,625	1,400	-	-
511310	606	WAGES-SICK LEAVE CLERICAL	830	227	227	-	-	-
511320	601	WAGES-VACATION DIRECTOR	1,857	-	-	-	-	-
511320	606	WAGES-VACATION CLERICAL	2,931	718	718	-	-	-
511330		WAGES-LONGEVITY PAY	-	-	-	15	-	-
511330	602	WAGES-LONGEVITY SKILLED NURS	-	-	-	12	-	-
511330	606	WAGES-LONGEVITY CLERICAL	295	-	-	77	-	-
511340	606	WAGES-HOLIDAY CLERICAL	1,460	299	299	-	-	-
511350	606	WAGES-MISC COMP CLERICAL	617	147	147	-	-	-
		SALARIES TOTAL	70,943	16,727	16,727	17,679	-	-
512141	601	SOC SEC DIRECTOR	1,168	265	265	286	-	-
512141	602	SOC SEC SKILLED NURSE	556	77	77	176	-	-
512141	605	SOC SEC SUPERVISOR	(1)	3	3	-	-	-
512141	606	SOC SEC CLERICAL	3,478	873	873	865	-	-
512142	601	RETIRE EMPLOYER DIRECTOR	1,089	243	243	257	-	-
512142	602	RETIRE EMPLOYER SKILLED NURS	519	70	70	160	-	-
512142	605	RETIRE ER SUPERVISOR	-	3	3	-	-	-
512142	606	RETIRE EMPLOYER CLERICAL	3,354	823	823	785	-	-
512144	601	HEALTH INS DIRECTOR	2,718	676	676	702	-	-
512144	602	HEALTH INS SKILLED NURSE	2,341	313	313	877	-	-
512144	605	HEALTH INS SUPERVISOR	(11)	4	4	-	-	-
512144	606	HEALTH INS CLERICAL	20,265	5,371	5,371	4,385	-	-
512145	601	LIFE INS DIRECTOR	16	4	4	1	-	-
512145	602	LIFE INS SKILLED NURSE	8	1	1	3	-	-
512145	605	LIFE INS SUPERVISOR	1	-	-	-	-	-
512145	606	LIFE INS CLERICAL	14	3	3	2	-	-
512150		FSA CONTRIBUTION	-	250	250	83	-	-
512173	601	DENTAL INS DIRECTOR	143	41	41	43	-	-
512173	602	DENTAL INS SKILLED NURSE	141	26	26	54	-	-
512173	606	DENTAL INS CLERICAL	1,060	341	341	270	-	-
		FRINGE TOTAL	36,859	9,387	9,387	8,949	-	-
		TOTAL SALARIES AND FRINGES	107,802	26,114	26,114	26,628	-	-
521296		COMPUTER SUPPORT	5,012	2,227	2,227	1,675	-	-
529299	551	ST COLETTA	164,860	33,776	33,776	36,950	-	-
529299	554	SOURCEPOINT STAFFING LLC	4,352	-	-	-	-	-
529299	555	VISITING ANGELS	94,924	15,587	15,587	22,884	-	-
529299	560	TLC STAFFING	505,556	83,806	83,806	136,500	-	-
531311		POSTAGE & BOX RENT	767	140	140	262	-	-
531312		OFFICE SUPPLIES	50	19	19	28	-	-
531313		PRINTING & DUPLICATING	18	-	-	21	-	-
531324		MEMBERSHIP DUES	400	-	-	-	-	-
531326		ADVERTISING	516	-	-	157	-	-
531349		OTHER OPERATING EXPENSES	-	-	50,000	50,000	12,500	12,500
531351		GAS/DIESEL	-	-	-	28	-	-
531351	601	GAS/DIESEL	54	-	-	-	-	-
531351	602	GAS/DIESEL	153	-	-	28	-	-
531351	606	GAS/DIESEL	-	-	-	30	-	-
532325		REGISTRATION	450	-	-	150	-	-
532332		MILEAGE	322	5	5	94	-	-
532335		MEALS	22	-	-	32	-	-
532336		LODGING	195	-	-	65	-	-

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
533225		TELEPHONE & FAX	367	77	76	171	-	-
535242		MAINTAIN MACHINERY & EQUIP	665	142	142	136	-	-
535352		VEHICLE PARTS & REPAIRS	84	-	-	34	-	-
571004		IP TELEPHONY ALLOCATION	130	46	46	46	-	-
571005		DUPLICATING ALLOCATION	20	46	46	46	-	-
571009		MIS PC GROUP ALLOCATION	1,820	454	454	454	-	-
571010		MIS SYSTEMS GRP ALLOC(ISIS)	666	194	194	194	-	-
591519		OTHER INSURANCE	809	313	313	204	-	-
		OPERATING EXPENDITURES	782,212	136,832	186,831	250,189	12,500	12,500
		EXPENDITURES TOTAL	**890,014**	**162,946**	**212,945**	**276,817**	**12,500**	**12,500**
OTHER FINANCING SOURCES (USES)								
699992 415		BAL FWD PRIOR YEAR	-	-	-	1,306	-	-
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	**1,306**	-	-
		REVENUES	**956,722**	**153,548**	**202,984**	**265,635**	**12,500**	**12,500**
		EXPENDITURES	**890,014**	**162,946**	**212,945**	**276,817**	**12,500**	**12,500**
		OTHER FINANCING SOURCES (USES	-	-	-	**1,306**	-	-
TOTAL BUSINESS UNIT-4301-PERSONAL CARE			**(66,708)**	**9,398**	**9,961**	**12,488**	-	-
4406-WIC GRANT								
REVENUES								
421001 640		STATE AID	329,493	160,372	317,180	331,200	317,180	317,180
421001 646		ST AID-FIT FAMILIES	16,602	3,369	11,850	15,000	16,590	16,590
486004 640		MISCELLANEOUS REVENUE	76	-	-	-	-	-
REVENUES TOTAL			**346,171**	**163,741**	**329,030**	**346,200**	**333,770**	**333,770**
EXPENDITURES								
511110 601		SALARY-DIRECTOR WAGES	2,566	965	2,044	2,044	2,075	2,075
511110 605		SALARY-SUPERVISOR	2,613	824	3,560	12,089	2,498	2,498
511110 640		SALARY-PERM REG ADMIN	13,304	7,279	96,510	96,510	99,630	99,630
511110 641		SALARY-PERM REG BRFEED	6,964	3,224	-	-	-	-
511110 642		SALARY-PERM REG CLIENT	33,883	18,850	-	-	-	-
511110 643		SALARY-PERM REG IMMUNIZ	976	552	-	-	-	-
511110 644		SALARY-PERM REG NUTRIT	24,317	13,135	-	-	-	-
511110 645		SALARY-PERM CSHCN	26	45	-	-	-	-
511110 646		SALARY-PERM FIT FAMILY	3,998	2,571	5,580	6,648	4,830	4,830
511210 640		WAGES-REGULAR ADMIN	3,458	1,640	68,755	68,755	72,074	72,074
511210 641		WAGES-REGULAR BRFEED	1,802	945	-	-	-	-
511210 642		WAGES-REGULAR CLIENT	42,420	23,189	-	-	-	-
511210 643		WAGES-REGULAR IMMUNIZ	584	309	-	-	-	-
511210 644		WAGES-REGULAR NUTRITION	8,443	4,394	-	-	-	-
511210 645		WAGES-REGULAR CSHCN	76	-	-	-	-	-
511210 646		WAGES-REGULAR FIT FAMILY	1,675	1,233	2,417	2,417	1,856	1,856
511220 640		WAGES-OVERTIME ADMIN	98	-	-	-	-	-
511220 642		WAGES-OVERTIME CLIENT SERV	54	-	-	-	-	-
511310 640		WAGES-SICK LEAVE ADMIN	2,994	2,414	-	-	-	-
511320 640		WAGES-VACATION ADMIN	12,534	3,113	-	-	-	-
511320 644		WAGES-VACATION NUTRITION	183	-	-	-	-	-
511330 640		WAGES-LONGEVITY ADMIN	303	-	851	851	949	949
511330 642		WAGES-LONGEVITY CLIENT	265	-	-	-	-	-
511330 644		WAGES-LONGEVITY NUTRITION	261	-	-	-	-	-
511340 640		WAGES-HOLIDAY ADMIN	6,976	2,349	-	-	-	-
511340 642		WAGES-HOLIDAY CLIENT	-	143	-	-	-	-
511350 640		WAGES-MISC(COMP) ADMIN	2,223	756	-	-	-	-
511380 640		WAGES-BEREAVEMENT ADMIN	-	156	-	-	-	-
		SALARIES TOTAL	172,996	88,086	179,717	189,314	183,912	183,912
512141		SOCIAL SECURITY	-	(25)	-	-	-	-
512141 601		SOC SEC DIRECTOR	192	72	155	155	159	159
512141 605		SOC SEC DIRECTOR	197	62	260	919	191	191
512141 640		SOCIAL SECURITY ADMIN	3,207	1,328	12,443	12,443	12,936	12,936
512141 641		SOCIAL SECURITY BRFEED	661	312	-	-	-	-
512141 642		SOCIAL SECURITY CLIENT	6,025	3,301	-	-	-	-
512141 643		SOCIAL SECURITY IMMUNIZ	117	64	-	-	-	-
512141 644		SOCIAL SECURITY NUTRIT	2,504	1,310	-	-	-	-
512141 645		SOCIAL SECURITY CSHCN	8	3	-	-	-	-

HEALTH DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
512141	646	SOC-SECURITY FIT FAMILY	428	284	615	673	510	510
512142		RETIREMENT (EMPLOYER)	(6)	18	-	-	-	-
512142	601	RETIRE EMPLOYER DIRECTOR	179	66	140	140	137	137
512142	605	RETIRE EMPLOYER DIRECTOR	183	56	242	822	165	165
512142	640	RETIRE (EMPLOYER) ADMIN	2,924	1,205	11,295	11,295	11,394	11,394
512142	641	RETIRE (EMPLOYER) BRFEED	613	283	-	-	-	-
512142	642	RETIRE (EMPLOYER) CLIENT	5,354	2,868	-	-	-	-
512142	643	RETIRE (EMPLOYER) IMMUNIZ	109	58	-	-	-	-
512142	644	RETIRE (EMPLOYER) NUTRIT	2,321	1,192	-	-	-	-
512142	645	RETIRE (EMPLOYER) CSHCN	7	3	-	-	-	-
512142	646	RETIRE (EMPLYR) FIT FAMILIES	397	259	544	616	442	442
512144		HEALTH INSURANCE	(10)	10	-	-	-	-
512144	601	HEALTH INS DIRECTOR	589	174	351	351	359	359
512144	605	HEALTH INS DIRECTOR	210	79	576	1,055	216	216
512144	640	HEALTH INSURANCE ADMIN	15,159	6,441	63,094	63,094	64,385	64,385
512144	641	HEALTH INSURANCE BRFEED	3,148	1,492	-	-	-	-
512144	642	HEALTH INSURANCE CLIENT	29,491	16,659	-	-	-	-
512144	643	HEALTH INSURANCE IMMUNIZ	613	338	-	-	-	-
512144	644	HEALTH INSURANCE NUTRIT	12,367	6,386	-	-	-	-
512144	645	HEALTH INSURANCE CSHCN	54	15	-	-	-	-
512144	646	HEALTH INSUR FIT FAMILY	1,984	1,430	2,643	2,643	2,532	2,532
512145	601	LIFE INS DIRECTOR	2	1	2	1	2	2
512145	605	LIFE INS DIRECTOR	2	1	2	13	2	2
512145	640	LIFE INSURANCE ADMIN	44	14	154	154	160	160
512145	641	LIFE INSURANCE BRFEED	6	4	-	-	-	-
512145	642	LIFE INSURANCE CLIENT	65	40	-	-	-	-
512145	643	LIFE INSURANCE IMMUNIZ	1	1	-	-	-	-
512145	644	LIFE INSURANCE NUTRITION	26	15	-	-	-	-
512145	646	LIFE INSUR FIT FAMILY	4	3	3	1	3	3
512150		FSA CONTRIBUTION	-	1,000	1,000	959	1,000	1,000
512173	601	DENTAL INS DIRECTOR	30	12	22	22	22	22
512173	605	DENTAL INS SUPERVISOR	16	7	35	76	15	15
512173	640	DENTAL INSURANCE ADMIN	715	419	3,894	3,894	3,893	3,893
512173	641	DENTAL INSURANCE BRFEED	224	75	-	-	-	-
512173	642	DENTAL INSURANCE CLIENT	1,277	772	-	-	-	-
512173	643	DENTAL INSURANCE IMMUNIZ	37	21	-	-	-	-
512173	644	DENTAL INSURANCE NUTRITION	694	386	-	-	-	-
512173	645	DENTAL INSURANCE CSHCN	3	-	-	-	-	-
512173	646	DENTAL INSUR FIT FAMILY	112	88	153	153	135	135
		FRINGE TOTAL	92,283	48,602	97,623	99,479	98,658	98,658
		TOTAL SALARIES AND FRINGES	265,279	136,688	277,340	288,793	282,570	282,570
521296	640	COMPUTER SUPPORT	190	198	400	347	348	348
529160	640	INTERPRETER FEE ADMIN	-	-	-	149	-	-
529160	641	INTERPRETER FEE BRST FEED	376	198	475	925	380	380
529160	642	INTERPRETER FEE CLIENT SERV	4,751	2,418	5,825	7,400	4,500	4,500
529160	644	INTERPRETER FEE NUTRITION	1,415	696	1,650	2,390	1,200	1,200
529160	646	INTERPRETER FEE FIT FAMILIES	211	44	200	329	250	250
531298	640	UNITED PARCEL SERVICE UPS	948	12	30	30	30	30
531298	646	UNITED PARCEL SERVICE UPS	-	14	30	-	37	37
531303	640	COMPUTER EQUIPMT & SOFTWARE	2,675	-	-	-	-	-
531311	640	POSTAGE - ADMIN	1,119	635	1,491	1,491	1,000	1,000
531311	646	POSTAGE - FIT FAMILY	325	-	300	300	365	365
531312	640	OFFICE SUPPLIES	3,770	20	525	525	150	150
531313	640	PRINTING & DUPLICATING	145	-	150	150	150	150
531313	646	PRINTING & DUP FIT FAMILIES	59	-	275	275	275	275
531314	640	SMALL ITEMS OF EQUIPMENT	4,474	150	500	580	150	150
531322	640	SUBSCRIPTIONS	120	60	120	120	120	120
531324	640	MEMBERSHIP DUES	25	-	25	25	25	25
531326	640	ADVERTISING	516	301	435	435	435	435
531342	640	CHEM LAB & MED SUPP ADMIN	3,336	-	1,750	1,750	1,145	1,145
531349	640	OTHER OPER EXPENSE ADMIN	11,264	-	406	406	-	-
531349	646	OTHER OPER EXP FIT FAMILIES	3,457	694	3,040	1,600	3,470	3,470
531351		GAS/DIESEL	-	-	115	115	115	115
531351	640	GAS/DIESEL	208	47	100	250	100	100
531351	641	GAS/DIESEL	18	-	20	45	20	20
531351	642	GAS/DIESEL	238	94	200	200	200	200
531351	644	GAS/DIESEL	170	108	228	135	213	213
532325	640	REGISTRATION ADMIN	1,222	511	1,190	1,190	1,200	1,200
532325	646	REGISTRATION - FIT FAMILY	300	-	-	-	-	-
532332	640	MILEAGE ADMIN	125	-	100	200	100	100
532335	640	MEALS ADMIN	44	17	88	88	103	103

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
532336	640	LODGING ADMIN	435	114	300	300	360	360
532336	646	LODGING - FIT FAMILY	198	-	-	-	-	-
533225	640	TELEPHONE & FAX ADMIN	295	126	370	685	295	295
535242	640	MAINTAIN MACH & EQUIP ADMIN	1,425	640	1,530	1,200	1,425	1,425
535247	640	BLDG REPAIR & MAINT ADMIN	14,700	12,000	24,000	24,000	20,800	20,800
535247	642	BLDG REPAIR & MAINT CLIENT	6,000	-	-	-	-	-
535247	644	BLDG REPAIR & MAINT NUTRITION	3,300	-	-	-	-	-
535247	646	BLDG REPAIR & MAINT FIT FAMILY	3,300	-	-	-	1,750	1,750
535352	640	VEHICLE PARTS & REPAIRS	609	10	160	160	100	100
571004	640	IP TELEPHONY ALLOCATION	649	456	913	913	992	992
571005	640	DUPLICATING ALLOCATION	(10)	42	84	84	122	122
571009	640	MIS PC GROUP ALLOCATION	4,550	2,271	4,542	4,542	4,813	4,813
571010	640	MIS SYSTEMS GRP ALLOC(ISIS)	2,618	1,521	3,043	3,043	3,242	3,242
591519	640	OTHER INSURANCE ADMIN	1,050	550	1,030	1,030	1,220	1,220
		OPERATING EXPENDITURES	80,620	23,947	55,640	57,407	51,200	51,200
		EXPENDITURES TOTAL	**345,899**	**160,635**	**332,980**	**346,200**	**333,770**	**333,770**
OTHER FINANCING SOURCES (USES)								
699992	646	BAL FWD PY WIC FIT FAM	-	-	-	3,950	-	-
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	**3,950**	-	-
		REVENUES	**346,171**	**163,741**	**329,030**	**346,200**	**333,770**	**333,770**
		EXPENDITURES	**345,899**	**160,635**	**332,980**	**346,200**	**333,770**	**333,770**
		OTHER FINANCING SOURCES (USES	-	-	-	**3,950**	-	-
TOTAL BUSINESS UNIT-4406-WIC GRANT			**(272)**	**(3,106)**	**3,950**	**3,950**	-	-
4456-WIC PEER COUNSELORS								
REVENUES								
421001	640	STATE AID	12,447	-	13,063	12,447	13,598	13,598
REVENUES TOTAL			**12,447**	-	**13,063**	**12,447**	**13,598**	**13,598**
EXPENDITURES								
511110	602	SALARY-SKILLED NURSE	1,754	641	1,750	2,956	3,028	3,028
511210	641	WAGES-REGULAR BRFEED	6,307	4,188	8,050	5,606	8,202	8,202
511330	602	WAGES-LONGEVITY SKILLED NURSI	-	-	14	14	-	-
		SALARIES TOTAL	8,061	4,829	9,814	8,576	11,230	11,230
512141	602	SOCIAL SECURITY	132	48	130	223	229	229
512141	641	SOCIAL SECURITY BRFEED	483	320	615	429	627	627
512142	602	RETIREMENT (EMPLOYER)	123	44	119	202	200	200
512144	602	HEALTH INSURANCE	536	189	525	877	897	897
512145	602	LIFE INSURANCE	3	1	2	3	3	3
512150		FSA CONTRIBUTION	-	-	-	13	-	-
512173	602	DENTAL INS SKILLED NURSE	23	11	35	54	54	54
		FRINGE TOTAL	1,300	613	1,426	1,801	2,010	2,010
		TOTAL SALARIES AND FRINGES	9,361	5,442	11,240	10,377	13,240	13,240
531303		COMPUTER EQUIPMT & SOFTWARE	1,916	958	958	-	-	-
531312	640	OFFICE SUPPLIES	60	110	110	58	58	58
531314	640	SMALL ITEMS OF EQUIPMENT	50	-	-	210	-	-
531326	640	ADVERTISING	102	-	-	-	-	-
531349	640	OTHER OPER EXPENSE ADMIN	21	-	-	38	-	-
531351	602	GAS/DIESEL	-	-	-	208	-	-
532325	640	REGISTRATION ADMIN	305	-	-	120	-	-
532325	641	REGISTRATION	-	-	-	240	-	-
532332	640	MILEAGE ADMIN	211	-	-	-	-	-
532332	641	MILEAGE BREASTFEEDING	-	190	190	145	-	-
532335	640	MEALS ADMIN	-	-	-	22	-	-
532335	641	MEALS BRSTFDING	-	6	6	44	-	-
532336	640	LODGING ADMIN	-	-	-	75	-	-
532336	641	LODGING BREASTFEEDING	-	140	140	150	-	-
533225	640	TELEPHONE & FAX ADMIN	365	125	360	701	241	241
591519	640	OTHER INSURANCE ADMIN	58	29	59	59	59	59
		OPERATING EXPENDITURES	3,088	1,558	1,823	2,070	358	358
		EXPENDITURES TOTAL	**12,449**	**7,000**	**13,063**	**12,447**	**13,598**	**13,598**

HEALTH DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		REVENUES	**12,447**	**-**	**13,063**	**12,447**	**13,598**	**13,598**
		EXPENDITURES	**12,449**	**7,000**	**13,063**	**12,447**	**13,598**	**13,598**
TOTAL BUSINESS UNIT-4456-WIC PEER COUNSELORS			**2**	**7,000**	**-**	**-**	**-**	**-**
4501-PUBLIC HEALTH								
REVENUES								
421001		STATE AID	4,000	953	4,000	4,000	4,000	4,000
451002		PRIVATE PARTY PHOTOCOPY	26	-	-	104	-	-
455412		WIMCR	3,076	-	500	500	500	500
456001		PUBLIC HEALTH SERVICE	2,921	361	700	120	700	700
456002		P/H STUDENT REIMBURSEMENT	5,000	1,500	3,000	4,500	3,000	3,000
456012		IMMUNIZATION CHARGES	25,908	2,828	26,000	33,000	26,000	26,000
456018		LEAD TESTING CHARGES	13,516	4,540	13,600	15,400	13,600	13,600
456019		DENTAL VARNISHES FEE	77	-	50	100	50	50
456020		HEALTH CHECK FEE	11,948	3,081	7,400	6,600	7,400	7,400
456021		PNCC	5,605	1,169	4,675	6,800	4,675	4,675
474220		IMMUNIZATIONS INTERDEPARTMEN	530	230	600	700	600	600
485100		DONATIONS - UNRESTRICTED	175	-	50	50	50	50
485200		DONATIONS RESTRICTED	2,423	520	1,520	420	1,520	1,520
REVENUES TOTAL			**75,205**	**15,182**	**62,095**	**72,294**	**62,095**	**62,095**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	234,582	117,953	339,302	399,502	342,730	342,730
511110 601		SALARY-DIRECTOR WAGES	39,488	22,363	63,209	70,096	60,163	60,163
511110 605		SALARY-SUPERVISOR	56,960	31,036	67,073	58,003	69,957	69,957
511210		WAGES-REGULAR	73,710	34,434	70,961	70,961	82,919	82,919
511280		WAGES-PREMIUM PAY	319	110	165	328	165	165
511280 602		WAGES-PREMIUM PAY SKILLED	23	-	-	17	-	-
511310		WAGES-SICK LEAVE	15,901	54,628	47,054	-	-	-
511310 601		WAGES-SICK LEAVE DIRECTOR	982	1,328	-	-	-	-
511310 605		WAGES-SICK SUPERVISOR	2,052	1,208	-	-	-	-
511320		WAGES-VACATION PAY	39,710	39,270	16,024	-	-	-
511320 601		WAGES-VACATION DIRECTOR	6,020	2,438	-	-	-	-
511320 605		WAGES-VAC SUPERVISOR	4,554	613	-	-	-	-
511330		WAGES-LONGEVITY PAY	2,214	798	1,280	586	837	837
511330 601		WAGES-LONGEVITY DIRECTOR	375	-	375	259	375	375
511330 602		WAGES-LONGEVITY SKILLED NURS	-	-	-	1,088	-	-
511340		WAGES-HOLIDAY PAY	18,977	6,924	-	-	-	-
511340 601		WAGES-HOLIDAY DIRECTOR	3,779	964	-	-	-	-
511340 605		WAGES-HOLIDAY SUPERVISOR	3,003	1,227	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	2,273	390	-	-	-	-
511350 601		WAGES-MISC COMP DIRECTOR	1,885	-	-	-	-	-
511350 605		WAGES-MISC COMP SUPERVISOR	1,465	211	-	-	-	-
511380		WAGES-BEREAVEMENT	219	-	-	-	-	-
		SALARIES TOTAL	508,491	315,895	605,443	600,840	557,146	557,146
512141		SOCIAL SECURITY	28,994	19,031	32,881	35,605	32,114	32,114
512141 601		SOC SEC DIRECTOR	3,935	2,010	4,821	5,330	4,602	4,602
512141 602		SOC SEC SKILLED NURSE	2	-	-	-	-	-
512141 605		SOC SEC SUPERVISOR	5,094	2,594	5,130	4,410	5,273	5,273
512142		RETIREMENT (EMPLOYER)	27,030	13,019	27,898	32,067	28,148	28,148
512142 601		RETIRE EMPLOYER DIRECTOR	3,673	1,843	4,307	4,784	3,996	3,996
512142 602		RETIRE EMPLOYER SKILLED NUR	2	-	-	-	-	-
512142 605		RETIRE ER SUPERVISOR	4,755	2,332	4,561	3,944	4,617	4,617
512144		HEALTH INSURANCE	115,455	50,386	123,958	128,315	124,258	124,258
512144 601		HEALTH INS DIRECTOR	9,089	4,712	10,873	12,104	10,405	10,405
512144 602		HEALTH INS SKILLED NURSE	6	-	-	-	-	-
512144 605		HEALTH INS SUPERVISOR	6,105	3,085	5,653	5,066	6,062	6,062
512145		LIFE INSURANCE	311	111	271	271	174	174
512145 601		LIFE INS DIRECTOR	49	24	59	64	62	62
512145 605		LIFE INS SUPERVISOR	75	38	76	65	69	69
512146		WORKERS COMPENSATION	3,322	(3,000)	(3,000)	-	-	-
512150		FSA CONTRIBUTION	-	3,000	3,000	2,708	2,375	2,375
512173		DENTAL INSURANCE	6,737	3,484	7,577	7,900	7,595	7,595
512173 601		DENTAL INS DIRECTOR	503	308	671	745	626	626
512173 605		DENTAL INS SUPERVISOR	390	228	414	363	423	423
		FRINGE TOTAL	215,527	103,205	229,150	243,741	230,799	230,799

HEALTH DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		TOTAL SALARIES AND FRINGES	724,018	419,100	834,593	844,581	787,945	787,945
514151		PER DIEM	1,430	715	2,200	2,200	2,200	2,200
521213		ACCOUNTING & AUDITING	4,400	3,051	3,366	3,366	3,366	3,366
521219		OTHER PROFESSIONAL SERV	-	-	5,000	5,000	5,771	5,771
521296		COMPUTER SUPPORT	5,631	3,132	6,840	6,840	6,840	6,840
529160		INTERPRETER FEE	8,666	3,123	9,000	9,450	9,000	9,000
531298		UNITED PARCEL SERVICE UPS	188	376	260	260	260	260
531303		COMPUTER EQUIPMT & SOFTWARE	121	1,678	1,678	500	500	500
531311		POSTAGE & BOX RENT	1,450	747	1,500	1,700	1,500	1,500
531312		OFFICE SUPPLIES	1,962	1,021	1,635	1,635	1,635	1,635
531312	601	OFFICE SUPPLIES	-	-	140	140	140	140
531313		PRINTING & DUPLICATING	(59)	-	50	155	50	50
531314		SMALL ITEMS OF EQUIPMENT	4,730	3,722	3,925	4,355	3,925	3,925
531322		SUBSCRIPTIONS	268	126	255	255	255	255
531324		MEMBERSHIP DUES	1,120	726	525	525	525	525
531326		ADVERTISING	1,461	1,143	2,091	2,091	2,091	2,091
531342		CHEMICAL LAB & MEDICAL SUPP	13,349	2,374	12,255	12,255	12,255	12,255
531349		OTHER OPERATING EXPENSES	3,461	682	3,675	31,785	3,675	3,675
531351		GAS/DIESEL	221	77	200	200	200	200
531351	601	GAS/DIESEL	127	47	130	130	130	130
531351	605	GAS/DIESEL	58	24	80	180	80	80
531351	606	GAS/DIESEL	28	-	-	60	-	-
532325		REGISTRATION	824	455	2,050	1,400	2,050	2,050
532325	601	REGISTRATION	18	-	-	250	275	275
532332		MILEAGE	4,980	1,343	3,250	4,700	3,250	3,250
532332	601	MILEAGE DIRECTOR	121	-	100	200	100	100
532335		MEALS	80	37	142	142	72	72
532335	601	MEALS DIRECTOR	95	31	100	100	100	100
532336		LODGING	100	244	244	255	246	246
532339		OTHER TRAVEL & TOLLS	18	-	15	15	15	15
532339	601	OTHER TRAVEL & TOLLS	-	-	6	6	6	6
533225		TELEPHONE & FAX	1,385	431	1,580	3,060	1,580	1,580
533236		WIRELESS INTERNET	4,246	1,243	4,050	4,050	4,050	4,050
535242		MAINTAIN MACHINERY & EQUIP	1,226	1,521	6,109	6,109	2,109	2,109
535247		BLDG REPAIR & MAINT	49,351	26,326	52,651	52,651	54,101	54,101
535298		MEDICAL WASTE COLLECTION	429	219	450	450	450	450
535352		VEHICLE PARTS & REPAIRS	84	65	150	234	150	150
571004		IP TELEPHONY ALLOCATION	3,242	2,328	4,702	4,702	4,961	4,961
571005		DUPLICATING ALLOCATION	39	109	264	264	264	264
571007		MIS DIRECT CHARGES	5,243	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	19,564	13,399	27,252	27,252	19,252	19,252
571010		MIS SYSTEMS GRP ALLOC(ISIS)	7,993	4,840	9,873	9,873	9,493	9,493
591519		OTHER INSURANCE	2,916	1,688	3,431	3,431	4,560	4,560
		OPERATING EXPENDITURES	150,566	77,043	171,224	202,226	161,482	161,482
594811		CAP AUTOMOBILES	27,365	-	-	-	-	-
594819		CAP OTHER EQUIPMENT	-	-	-	-	15,000	15,000
594829		CAP IMPRV OTHER	-	-	20,000	20,000	-	-
		CAPITAL OUTLAY EXPENDITURES	27,365	-	20,000	20,000	15,000	15,000
		EXPENDITURES TOTAL	**901,949**	**496,143**	**1,025,817**	**1,066,807**	**964,427**	**964,427**
OTHER FINANCING SOURCES (USES)								
699992		BAL FWD PRIOR YEAR	-	-	-	1,025	-	-
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	**1,025**	-	-
		REVENUES	**75,205**	**15,182**	**62,095**	**72,294**	**62,095**	**62,095**
		EXPENDITURES	**901,949**	**496,143**	**1,025,817**	**1,066,807**	**964,427**	**964,427**
		OTHER FINANCING SOURCES (USES	-	-	-	**1,025**	-	-
TOTAL BUSINESS UNIT-4501-PUBLIC HEALTH			**826,744**	**480,961**	**963,722**	**995,538**	**902,332**	**902,332**
4502-TB DISPENSARY								
REVENUES								
421001		STATE AID	184	-	250	250	250	250
REVENUES TOTAL			**184**	-	**250**	**250**	**250**	**250**
EXPENDITURES								

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
529299		PURCHASE CARE & SERVICES	43	-	150	150	150	150
		OPERATING EXPENDITURES	43	-	150	150	150	150
		EXPENDITURES TOTAL	**43**	**-**	**150**	**150**	**150**	**150**
		REVENUES	**184**	**-**	**250**	**250**	**250**	**250**
		EXPENDITURES	**43**	**-**	**150**	**150**	**150**	**150**
TOTAL BUSINESS UNIT-4502-TB DISPENSARY			**(141)**	**-**	**(100)**	**(100)**	**(100)**	**(100)**
4503-HEADSTART NURSING								
REVENUES								
456017		HEADSTART CHARGES	2,691	838	4,000	4,453	3,479	3,479
REVENUES TOTAL			**2,691**	**838**	**4,000**	**4,453**	**3,479**	**3,479**
EXPENDITURES								
511110	602	SALARY-SKILLED NURSE	957	198	650	1,286	1,176	1,176
511110	644	SALARY-PERM REG NUTRIT	767	1,110	2,000	1,718	1,179	1,179
511210	644	WAGES-REGULAR NUTRITION	56	-	-	-	-	-
511330		WAGES-LONGEVITY PAY	-	-	-	13	-	-
		SALARIES TOTAL	1,780	1,308	2,650	3,017	2,355	2,355
512141	602	SOCIAL SECURITY	72	15	53	97	89	89
512141	644	SOCIAL SECURITY	62	83	153	130	88	88
512142	602	RETIRE EMPLOYER SKILLED NURSE	67	13	44	88	78	78
512142	644	RETIREMENT (EMPLOYER)	57	76	136	117	77	77
512144	602	HEALTH INSURANCE NUTRIT	299	61	202	351	359	359
512144	644	HEALTH INSURANCE NUTRIT	287	375	680	526	359	359
512145	602	LIFE INSURANCE	1	-	-	2	-	-
512145	644	LIFE INSURANCE	1	2	2	1	2	2
512173	602	DENTAL INS SKILLED NURSE	24	7	16	22	22	22
512173	644	DENTAL INSURANCE NUTRITION	17	9	40	32	21	21
		FRINGE TOTAL	887	641	1,326	1,366	1,095	1,095
		TOTAL SALARIES AND FRINGES	2,667	1,949	3,976	4,383	3,450	3,450
532332		MILEAGE	-	-	-	46	-	-
591519		OTHER INSURANCE	22	12	24	24	29	29
		OPERATING EXPENDITURES	22	12	24	70	29	29
		EXPENDITURES TOTAL	**2,689**	**1,961**	**4,000**	**4,453**	**3,479**	**3,479**
		REVENUES	**2,691**	**838**	**4,000**	**4,453**	**3,479**	**3,479**
		EXPENDITURES	**2,689**	**1,961**	**4,000**	**4,453**	**3,479**	**3,479**
TOTAL BUSINESS UNIT-4503-HEADSTART NURSING			**(2)**	**1,123**	**-**	**-**	**-**	**-**
4507-MCH - CONSOLIDATED CONTRACTED								
REVENUES								
421001	638	ST AID-MCH GRANT	24,697	10,785	21,659	24,697	21,659	21,659
REVENUES TOTAL			**24,697**	**10,785**	**21,659**	**24,697**	**21,659**	**21,659**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	52	-	-	-	-	-
511110	602	SALARY-SKILLED NURSE	35,779	5,114	20,456	22,338	19,361	19,361
511110	605	SALARY-SUPERVISOR	4,311	2,511	6,471	6,471	6,663	6,663
511210		WAGES-REGULAR	2,402	762	2,352	2,352	2,749	2,749
511210	602	WAGES-REGULAR SKILLED NURSE	29	-	-	-	-	-
511330		WAGES-LONGEVITY PAY	-	-	-	11	-	-
511330	602	WAGES-LONGEVITY SKILLED NURS	-	-	-	60	-	-
		SALARIES TOTAL	42,573	8,387	29,279	31,232	28,773	28,773
512141		SOCIAL SECURITY	184	57	176	176	213	213
512141	602	SOC SEC SKILLED NURSE	2,680	384	1,565	1,686	1,449	1,449
512141	605	SOC SEC SUPERVISOR	322	190	492	492	512	512
512142		RETIREMENT (EMPLOYER)	172	52	161	161	181	181

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
512142	602	RETIRE EMPLOYER SKILLED NURS	2,506	348	1,391	1,523	1,278	1,278
512142	605	RETIRE ER SUPERVISOR	302	171	440	440	440	440
512144		HEALTH INSURANCE	1,352	393	1,228	1,228	1,435	1,435
512144	602	HEALTH INS SKILLED NURSE	14,759	995	4,095	6,490	3,704	3,704
512144	605	HEALTH INS SUPERVISOR	377	225	563	563	577	577
512145		LIFE INSURANCE	-	-	1	1	1	1
512145	602	LIFE INS SKILLED NURSE	30	5	16	16	9	9
512145	605	LIFE INS SUPERVISOR	4	4	7	7	6	6
512173		DENTAL INSURANCE	90	13	76	76	86	86
512173	602	DENTAL INS SKILLED NURSE	611	40	400	400	237	237
512173	605	DENTAL INS SUPERVISOR	26	12	40	40	40	40
		FRINGE TOTAL	23,415	2,889	10,651	13,299	10,168	10,168
		TOTAL SALARIES AND FRINGES	65,988	11,276	39,930	44,531	38,941	38,941
529160		INTERPRETER FEE	35	-	40	50	40	40
531349		OTHER OPERATING EXPENSES	66	75	75	-	75	75
531351	602	GAS/DIESEL	60	-	50	198	52	52
531351	605	GAS/DIESEL	-	32	76	-	78	78
532325		REGISTRATION	46	795	795	545	400	400
532332		MILEAGE	225	46	80	80	82	82
532335		MEALS	93	38	80	110	100	100
532336		LODGING	420	-	400	560	492	492
591519		OTHER INSURANCE	523	177	554	554	176	176
		OPERATING EXPENDITURES	1,468	1,163	2,150	2,097	1,495	1,495
		EXPENDITURES TOTAL	**67,456**	**12,439**	**42,080**	**46,628**	**40,436**	**40,436**
		REVENUES	**24,697**	**10,785**	**21,659**	**24,697**	**21,659**	**21,659**
		EXPENDITURES	**67,456**	**12,439**	**42,080**	**46,628**	**40,436**	**40,436**
TOTAL BUSINESS UNIT-4507-MCH - CONSOLIDATED CON			**42,759**	**1,654**	**20,421**	**21,931**	**18,777**	**18,777**
4514-LEAD GRANT CONSOLIDATED CONT								
REVENUES								
421001	635	ST AID-LEAD GRANT	6,621	3,311	6,621	6,621	6,621	6,621
REVENUES TOTAL			**6,621**	**3,311**	**6,621**	**6,621**	**6,621**	**6,621**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	1,526	623	1,125	-	1,769	1,769
511110	602	SALARY-SKILLED NURSE	2,986	2,688	4,084	4,084	4,233	4,233
511210		WAGES-REGULAR	579	274	548	663	687	687
511330		WAGES-LONGEVITY PAY	-	-	-	3	-	-
511330	602	WAGES-LONGEVITY SKILLED NURS	-	-	-	13	-	-
		SALARIES TOTAL	5,091	3,585	5,757	4,763	6,689	6,689
512141		SOCIAL SECURITY	159	67	134	134	180	180
512141	602	SOC SEC SKILLED NURSE	222	202	310	224	323	323
512142		RETIREMENT (EMPLOYER)	147	61	113	45	162	162
512142	602	RETIRE EMPLOYER SKILLED NURS	207	183	279	279	279	279
512144		HEALTH INSURANCE	388	338	702	702	897	897
512144	602	HEALTH INS SKILLED NURSE	920	741	877	877	1,149	1,149
512144	605	HEALTH INS SUPERVISOR	27	-	-	-	-	-
512145		LIFE INSURANCE	1	1	1	1	1	1
512145	602	LIFE INS SKILLED NURSE	4	2	4	2	4	4
512173		DENTAL INSURANCE	45	20	22	22	54	54
512173	602	DENTAL INS SKILLED NURSE	42	45	75	75	70	70
		FRINGE TOTAL	2,162	1,660	2,517	2,361	3,119	3,119
		TOTAL SALARIES AND FRINGES	7,253	5,245	8,274	7,124	9,808	9,808
531342		CHEMICAL LAB & MEDICAL SUPP	2,450	-	2,455	2,455	2,455	2,455
591519		OTHER INSURANCE	25	12	24	24	29	29
		OPERATING EXPENDITURES	2,475	12	2,479	2,479	2,484	2,484
		EXPENDITURES TOTAL	**9,728**	**5,257**	**10,753**	**9,603**	**12,292**	**12,292**
		REVENUES	**6,621**	**3,311**	**6,621**	**6,621**	**6,621**	**6,621**
		EXPENDITURES	**9,728**	**5,257**	**10,753**	**9,603**	**12,292**	**12,292**

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
TOTAL BUSINESS UNIT-4514-LEAD GRANT CONSOLIDAT			3,107	1,946	4,132	2,982	5,671	5,671
4515-IMMUNIZATION CONSOLIDATED CONT								
REVENUES								
421001	636	ST AID-IMMUNIZATION GRANT	14,764	8,540	14,629	14,764	14,629	14,629
REVENUES TOTAL			**14,764**	**8,540**	**14,629**	**14,764**	**14,629**	**14,629**
EXPENDITURES								
511110	602	SALARY-SKILLED NURSE	4,559	1,997	7,693	9,738	7,926	7,926
511110	606	SALARY-CLERICAL	144	-	-	-	-	-
511210	602	WAGES-REGULAR SKILLED NURSE	10,985	3,056	6,112	4,067	6,377	6,377
511210	606	WAGES-REGULAR CLERICAL	-	28	28	-	-	-
511330	602	WAGES-LONGEVITY SKILLED NURS	-	-	-	28	-	-
		SALARIES TOTAL	15,688	5,081	13,833	13,833	14,303	14,303
512141	602	SOC SEC SKILLED NURSE	1,122	376	1,036	1,036	1,074	1,074
512141	606	SOC SEC CLERICAL	11	2	2	-	-	-
512142	602	RETIRE EMPLOYER SKILLED NURS	1,086	343	941	941	944	944
512142	606	RETIRE EMPLOYER CLERICAL	10	2	2	-	-	-
512144	602	HEALTH INS SKILLED NURSE	4,579	1,150	4,809	4,809	4,446	4,446
512144	606	HEALTH INS CLERICAL	18	14	14	-	-	-
512145	602	LIFE INS SKILLED NURSE	14	3	15	15	11	11
512173	602	DENTAL INS SKILLED NURSE	261	74	296	296	278	278
512173	606	DENTAL INS CLERICAL	-	1	1	-	-	-
		FRINGE TOTAL	7,101	1,965	7,116	7,097	6,753	6,753
		TOTAL SALARIES AND FRINGES	22,789	7,046	20,949	20,930	21,056	21,056
591519		OTHER INSURANCE	100	43	100	100	73	73
		OPERATING EXPENDITURES	100	43	100	100	73	73
		EXPENDITURES TOTAL	**22,889**	**7,089**	**21,049**	**21,030**	**21,129**	**21,129**
		REVENUES	**14,764**	**8,540**	**14,629**	**14,764**	**14,629**	**14,629**
		EXPENDITURES	**22,889**	**7,089**	**21,049**	**21,030**	**21,129**	**21,129**
TOTAL BUSINESS UNIT-4515-IMMUNIZATION CONSOLIDA			8,125	(1,451)	6,420	6,266	6,500	6,500
4519-WWCCP CONSOLIDATED CONTRACT								
REVENUES								
421001	637	ST AID-WWCCP GRANT	21,958	9,662	9,662	11,000	-	-
REVENUES TOTAL			**21,958**	**9,662**	**9,662**	**11,000**	**-**	**-**
EXPENDITURES								
511210		WAGES-REGULAR	311	-	-	-	-	-
511210	606	WAGES-REGULAR CLERICAL	17,923	7,290	7,290	9,984	-	-
511330	606	WAGES-LONGEVITY CLERICAL	-	-	-	83	-	-
		SALARIES TOTAL	18,234	7,290	7,290	10,067	-	-
512141		SOCIAL SECURITY	22	-	-	-	-	-
512141	606	SOC SEC CLERICAL	1,339	533	533	737	-	-
512142		RETIREMENT (EMPLOYER)	22	-	-	-	-	-
512142	606	RETIRE EMPLOYER CLERICAL	1,252	496	496	684	-	-
512144		HEALTH INSURANCE	126	-	-	-	-	-
512144	602	HEALTH INS SKILLED NURSE	(91)	-	-	-	-	-
512144	606	HEALTH INS CLERICAL	7,291	2,905	2,905	3,859	-	-
512145	606	LIFE INS CLERICAL	17	7	7	18	-	-
512173		DENTAL INSURANCE	14	-	-	-	-	-
512173	606	DENTAL INS CLERICAL	393	169	169	238	-	-
		FRINGE TOTAL	10,385	4,110	4,110	5,536	-	-
		TOTAL SALARIES AND FRINGES	28,619	11,400	11,400	15,603	-	-
521296		COMPUTER SUPPORT	350	350	350	350	-	-
531312		OFFICE SUPPLIES	-	-	-	100	-	-
531349		OTHER OPERATING EXPENSES	65	-	-	-	-	-

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
531351	606	GAS/DIESEL	136	-	-	20	-	-
591519		OTHER INSURANCE	101	38	38	99	-	-
		OPERATING EXPENDITURES	652	388	388	569	-	-
		EXPENDITURES TOTAL	**29,271**	**11,788**	**11,788**	**16,172**	**-**	**-**
		REVENUES	**21,958**	**9,662**	**9,662**	**11,000**	**-**	**-**
		EXPENDITURES	**29,271**	**11,788**	**11,788**	**16,172**	**-**	**-**
TOTAL BUSINESS UNIT-4519-WWCCP CONSOLIDATED C			**7,313**	**2,126**	**2,126**	**5,172**	**-**	**-**
4521-ENVIRONMENTAL HEALTH								
EXPENDITURES								
529299		PURCHASE CARE & SERVICES	31,331	13,055	31,325	31,325	31,325	31,325
531312		OFFICE SUPPLIES	3,669	646	3,675	3,675	3,675	3,675
		OPERATING EXPENDITURES	35,000	13,701	35,000	35,000	35,000	35,000
		EXPENDITURES TOTAL	**35,000**	**13,701**	**35,000**	**35,000**	**35,000**	**35,000**
		EXPENDITURES	**35,000**	**13,701**	**35,000**	**35,000**	**35,000**	**35,000**
TOTAL BUSINESS UNIT-4521-ENVIRONMENTAL HEALTH			**35,000**	**13,701**	**35,000**	**35,000**	**35,000**	**35,000**
4524-MENTAL HEALTH NURSING CARE								
REVENUES								
474008		HUMAN SERVICES	13,750	5,811	14,132	16,740	14,400	14,400
REVENUES TOTAL			**13,750**	**5,811**	**14,132**	**16,740**	**14,400**	**14,400**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	9,187	4,733	9,586	11,317	9,644	9,644
511330		WAGES-LONGEVITY PAY	-	-	-	44	-	-
		SALARIES TOTAL	9,187	4,733	9,586	11,361	9,644	9,644
512141		SOCIAL SECURITY	695	347	703	856	726	726
512142		RETIREMENT (EMPLOYER)	642	322	652	773	637	637
512144		HEALTH INSURANCE	2,728	1,023	2,683	3,157	2,870	2,870
512145		LIFE INSURANCE	12	3	7	15	6	6
512150		FSA CONTRIBUTION	-	-	-	45	-	-
512173		DENTAL INSURANCE	149	79	162	194	173	173
		FRINGE TOTAL	4,226	1,774	4,207	5,040	4,412	4,412
		TOTAL SALARIES AND FRINGES	13,413	6,507	13,793	16,401	14,056	14,056
531312		OFFICE SUPPLIES	36	-	50	50	50	50
531342		CHEMICAL LAB & MEDICAL SUPP	233	165	220	220	220	220
591519		OTHER INSURANCE	68	35	69	69	74	74
		OPERATING EXPENDITURES	337	200	339	339	344	344
		EXPENDITURES TOTAL	**13,750**	**6,707**	**14,132**	**16,740**	**14,400**	**14,400**
		REVENUES	**13,750**	**5,811**	**14,132**	**16,740**	**14,400**	**14,400**
		EXPENDITURES	**13,750**	**6,707**	**14,132**	**16,740**	**14,400**	**14,400**
TOTAL BUSINESS UNIT-4524-MENTAL HEALTH NURSING			**-**	**896**	**-**	**-**	**-**	**-**
4528-FREE CLINIC SERVICES								
REVENUES								
456015		CONTRACTED SERVICES	36,740	14,184	48,302	48,302	49,730	49,730
REVENUES TOTAL			**36,740**	**14,184**	**48,302**	**48,302**	**49,730**	**49,730**
EXPENDITURES								
511210	602	WAGES-REGULAR SKILLED NURSE	26,052	16,421	41,569	41,569	42,875	42,875
511310	602	WAGES-SICK LEAVE SKILLED NURS	2,272	509	-	-	-	-
511320	602	WAGES-VACATION SKILLED NURSE	1,476	265	-	-	-	-

HEALTH DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
511340	602	WAGES-HOLIDAY SKILLED NURSE	1,491	441	-	-	-	-
511380	602	WAGES-BEREAVEMENT SKILLED NU	154	716	-	-	-	-
		SALARIES TOTAL	31,445	18,352	41,569	41,569	42,875	42,875
512141	602	SOCIAL SECURITY	2,406	1,404	3,180	3,180	3,279	3,279
512142	602	RETIREMENT (EMPLOYER)	2,198	1,248	2,827	2,827	2,830	2,830
512145		LIFE INSURANCE	2	-	-	-	-	-
512145	602	LIFE INSURANCE	18	10	20	20	20	20
512173		DENTAL INSURANCE	38	-	-	-	-	-
512173	602	DENTAL INS SKILLED NURSE	424	247	504	504	504	504
		FRINGE TOTAL	5,086	2,909	6,531	6,531	6,633	6,633
		TOTAL SALARIES AND FRINGES	36,531	21,261	48,100	48,100	49,508	49,508
531349		OTHER OPERATING EXPENSES	7	-	-	-	-	-
591519		OTHER INSURANCE	202	107	202	202	222	222
		OPERATING EXPENDITURES	209	107	202	202	222	222
		EXPENDITURES TOTAL	**36,740**	**21,368**	**48,302**	**48,302**	**49,730**	**49,730**
		REVENUES	**36,740**	**14,184**	**48,302**	**48,302**	**49,730**	**49,730**
		EXPENDITURES	**36,740**	**21,368**	**48,302**	**48,302**	**49,730**	**49,730**
TOTAL BUSINESS UNIT-4528-FREE CLINIC SERVICES			-	**7,184**	-	-	-	-
4631-PH PREPAREDNESS SPECIAL								
REVENUES								
421001		STATE AID	-	-	5,914	-	12,714	12,714
REVENUES TOTAL			-	-	**5,914**	-	**12,714**	**12,714**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	-	254	254	-	-	-
511110	601	SALARY-DIRECTOR WAGES	-	1,558	1,750	-	7,261	7,261
511110	605	SALARY-SUPERVISOR	-	1,687	1,925	-	2,498	2,498
		SALARIES TOTAL	-	3,499	3,929	-	9,759	9,759
512141		SOCIAL SECURITY	-	19	19	-	-	-
512141	601	SOC SEC DIRECTOR	-	115	133	-	548	548
512141	605	SOC SEC SUPERVISOR	-	128	147	-	191	191
512142		RETIREMENT (EMPLOYER)	-	17	17	-	-	-
512142	601	RETIRE EMPLOYER DIRECTOR	-	106	119	-	479	479
512142	605	RETIRE ER SUPERVISOR	-	115	131	-	165	165
512144		HEALTH INSURANCE	-	95	95	-	-	-
512144	601	HEALTH INS DIRECTOR	-	295	380	-	1,256	1,256
512144	605	HEALTH INSURANCE	-	73	100	-	216	216
512145	601	LIFE INS DIRECTOR	-	3	5	-	6	6
512145	605	LIFE INSURANCE	-	2	3	-	3	3
512173		DENTAL INSURANCE	-	4	4	-	-	-
512173	601	DENTAL INS DIRECTOR	-	6	12	-	76	76
512173	605	DENTAL INS SUPERVISOR	-	1	2	-	15	15
		FRINGE TOTAL	-	979	1,167	-	2,955	2,955
		TOTAL SALARIES AND FRINGES	-	4,478	5,096	-	12,714	12,714
531314		SMALL ITEMS OF EQUIPMENT	-	818	818	-	-	-
		OPERATING EXPENDITURES	-	818	818	-	-	-
		EXPENDITURES TOTAL	-	**5,296**	**5,914**	-	**12,714**	**12,714**
		REVENUES	-	-	**5,914**	-	**12,714**	**12,714**
		EXPENDITURES	-	**5,296**	**5,914**	-	**12,714**	**12,714**
TOTAL BUSINESS UNIT-4631-PH PREPAREDNESS SPECI			-	**5,296**	-	-	-	-
4632-PH PREPAREDNESS								
REVENUES								
421001		STATE AID	57,538	11,808	41,995	54,660	55,681	55,681

HEALTH DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
REVENUES TOTAL			**57,538**	**11,808**	**41,995**	**54,660**	**55,681**	**55,681**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	3,670	3,012	3,600	-	-	-
511110	601	SALARY-DIRECTOR WAGES	25,870	15,597	30,362	25,302	34,231	34,231
511110	605	SALARY-SUPERVISOR	1,420	268	1,450	4,030	1,665	1,665
511210		WAGES-REGULAR	69	-	-	-	-	-
511320	601	WAGES-VACATION DIRECTOR	2,050	869	-	-	-	-
511330		WAGES-LONGEVITY PAY	-	-	-	94	-	-
511340	601	WAGES-HOLIDAY DIRECTOR	-	193	-	-	-	-
		SALARIES TOTAL	33,079	19,939	35,412	29,426	35,896	35,896
512141		SOCIAL SECURITY	280	226	275	-	-	-
512141	601	SOC SEC DIRECTOR	2,094	1,236	2,323	1,924	2,594	2,594
512141	605	SOC SEC SUPERVISOR	106	20	110	306	127	127
512142		RETIREMENT (EMPLOYER)	262	205	245	-	-	-
512142	601	RETIRE EMPLOYER DIRECTOR	1,951	1,133	2,065	1,727	2,259	2,259
512142	605	RETIRE ER SUPERVISOR	99	18	99	274	110	110
512144		HEALTH INSURANCE	462	364	434	-	-	-
512144	601	HEALTH INS DIRECTOR	5,265	2,846	5,262	4,385	5,921	5,921
512144	605	HEALTH INSURANCE	198	26	140	352	144	144
512145		LIFE INSURANCE	1	1	1	-	-	-
512145	601	LIFE INS DIRECTOR	26	16	29	24	32	32
512145	605	LIFE INSURANCE	1	1	1	4	1	1
512150		FSA CONTRIBUTION	-	-	-	69	-	-
512173		DENTAL INSURANCE	39	1	1	-	-	-
512173	601	DENTAL INS DIRECTOR	313	165	324	270	356	356
512173	605	DENTAL INS SUPERVISOR	10	-	10	25	10	10
		FRINGE TOTAL	11,107	6,258	11,319	9,360	11,554	11,554
		TOTAL SALARIES AND FRINGES	44,186	26,197	46,731	38,786	47,450	47,450
521296		COMPUTER SUPPORT	-	-	-	250	-	-
529160		INTERPRETER FEE	-	486	500	-	500	500
529299		PURCHASE CARE & SERVICES	2,000	-	-	3,500	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	862	232	825	-	825	825
531312		OFFICE SUPPLIES	356	-	325	185	313	313
531313		PRINTING & DUPLICATING	110	-	275	275	275	275
531314		SMALL ITEMS OF EQUIPMENT	-	2,042	2,200	2,200	2,300	2,300
531326		ADVERTISING	164	301	313	184	313	313
531342		CHEMICAL LAB & MEDICAL SUPP	12	234	500	500	500	500
531348		EDUCATIONAL SUPPLIES	4,000	-	-	3,600	-	-
531349		OTHER OPERATING EXPENSES	22	6	750	1,800	50	50
531351	601	GAS/DIESEL	80	-	80	80	80	80
531351	605	GAS/DIESEL	-	-	30	30	30	30
532332		MILEAGE	156	-	175	300	175	175
532335		MEALS	47	-	220	220	55	55
532336		LODGING	75	-	-	-	-	-
533236		WIRELESS INTERNET	223	196	540	540	550	550
535242		MAINTAIN MACHINERY & EQUIP	1,649	142	1,645	1,645	1,655	1,655
535352		VEHICLE PARTS & REPAIRS	55	-	155	169	155	155
571005		DUPLICATING ALLOCATION	213	-	232	232	232	232
571007		MIS DIRECT CHARGES	3,146	-	-	-	-	-
591519		OTHER INSURANCE	181	92	164	164	223	223
		OPERATING EXPENDITURES	13,351	3,731	8,929	15,874	8,231	8,231
		EXPENDITURES TOTAL	**57,537**	**29,928**	**55,660**	**54,660**	**55,681**	**55,681**
OTHER FINANCING SOURCES (USES)								
699992		BAL FWD PRIOR YEAR	-	-	-	13,665	-	-
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	**13,665**	-	-
		REVENUES	**57,538**	**11,808**	**41,995**	**54,660**	**55,681**	**55,681**
		EXPENDITURES	**57,537**	**29,928**	**55,660**	**54,660**	**55,681**	**55,681**
		OTHER FINANCING SOURCES (USES	-	-	-	**13,665**	-	-
TOTAL BUSINESS UNIT-4632-PH PREPAREDNESS			**(1)**	**18,120**	**13,665**	**13,665**	-	-

4633-PH INFRA & QUAL IMP JAN-SEPT

HEALTH DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
REVENUES								
421001		STATE AID	10,735	237	237	-	-	-
REVENUES TOTAL			**10,735**	**237**	**237**	-	-	-
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	4,549	117	173	-	-	-
511110 601		SALARY-DIRECTOR WAGES	47	-	-	-	-	-
511110 605		SALARY-SUPERVISOR	1,919	-	-	-	-	-
511210		WAGES-REGULAR	1,059	-	-	-	-	-
		SALARIES TOTAL	7,574	117	173	-	-	-
512141		SOCIAL SECURITY	418	9	12	-	-	-
512141 601		SOC SEC DIRECTOR	4	-	-	-	-	-
512141 605		SOC SEC SUPERVISOR	143	-	-	-	-	-
512142		RETIREMENT (EMPLOYER)	391	8	12	-	-	-
512142 601		RETIRE EMPLOYER DIRECTOR	3	-	-	-	-	-
512142 605		RETIRE ER SUPERVISOR	134	-	-	-	-	-
512144		HEALTH INSURANCE	1,713	26	40	-	-	-
512144 601		HEALTH INS DIRECTOR	9	-	-	-	-	-
512144 605		HEALTH INS SUPERVISOR	187	-	-	-	-	-
512145		LIFE INSURANCE	1	-	-	-	-	-
512145 605		LIFE INS SUPERVISOR	1	-	-	-	-	-
512173		DENTAL INSURANCE	145	-	-	-	-	-
512173 601		DENTAL INS DIRECTOR	1	-	-	-	-	-
512173 605		DENTAL INS SUPERVISOR	20	-	-	-	-	-
		FRINGE TOTAL	3,170	43	64	-	-	-
		TOTAL SALARIES AND FRINGES	10,744	160	237	-	-	-
		EXPENDITURES TOTAL	**10,744**	**160**	**237**	-	-	-
		REVENUES	**10,735**	**237**	**237**	-	-	-
		EXPENDITURES	**10,744**	**160**	**237**	-	-	-
TOTAL BUSINESS UNIT-4633-PH INFRA & QUAL IMP JAN-			**9**	**(77)**	-	-	-	-
4635-OLD - PH PREPAREDNESS								
EXPENDITURES								
531312 601		OFFICE SUPPLIES	-	-	-	500	-	-
531314		SMALL ITEMS OF EQUIPMENT	623	3,861	3,861	1,000	-	-
531342		CHEMICAL LAB & MEDICAL SUPP	-	-	-	1,000	-	-
531349		OTHER OPERATING EXPENSES	41	-	1,670	3,000	-	-
		OPERATING EXPENDITURES	664	3,861	5,531	5,500	-	-
		EXPENDITURES TOTAL	**664**	**3,861**	**5,531**	**5,500**	-	-
OTHER FINANCING SOURCES (USES)								
699992		BAL FWD PRIOR YEAR	-	-	-	5,531	-	-
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	**5,531**	-	-
		EXPENDITURES	**664**	**3,861**	**5,531**	**5,500**	-	-
		OTHER FINANCING SOURCES (USE	-	-	-	**5,531**	-	-
TOTAL BUSINESS UNIT-4635-OLD - PH PREPAREDNESS			**664**	**3,861**	**5,531**	**11,031**	-	-
4639-IMMUNIZATION COALITION								
REVENUES								
485200		DONATIONS RESTRICTED	2,000	-	5,000	-	-	-
REVENUES TOTAL			**2,000**	-	**5,000**	-	-	-
EXPENDITURES								
529299		PURCHASE CARE & SERVICES	-	-	120	-	-	-
531313		PRINTING & DUPLICATING	-	-	300	-	-	-
531326		ADVERTISING	-	367	4,930	-	-	-
531349		OTHER OPERATING EXPENSES	-	-	1,650	-	-	-

HEALTH DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		OPERATING EXPENDITURES	-	367	7,000	-	-	-
		EXPENDITURES TOTAL	**-**	**367**	**7,000**	**-**	**-**	**-**
OTHER FINANCING SOURCES (USES)								
699992		BAL FWD PRIOR YEAR	-	-	-	2,000	-	-
OTHER FINANCING SOURCES (USES) TOTAL			**-**	**-**	**-**	**2,000**	**-**	**-**
		REVENUES	**2,000**	**-**	**5,000**	**-**	**-**	**-**
		EXPENDITURES	**-**	**367**	**7,000**	**-**	**-**	**-**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**-**	**2,000**	**-**	**-**
TOTAL BUSINESS UNIT-4639-IMMUNIZATION COALITION			**(2,000)**	**367**	**2,000**	**2,000**	**-**	**-**
4700-OTHER FINANCING SOURCES								
REVENUES								
411100		GENERAL PROPERTY TAXES	887,279	437,612	875,223	875,223	838,207	838,207
REVENUES TOTAL			**887,279**	**437,612**	**875,223**	**875,223**	**838,207**	**838,207**
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	-	114,223	-	-
699800		RESV APPLIED CAPITAL	-	-	-	20,000	-	-
OTHER FINANCING SOURCES (USES) TOTAL			**-**	**-**	**-**	**134,223**	**-**	**-**
		REVENUES	**887,279**	**437,612**	**875,223**	**875,223**	**838,207**	**838,207**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**-**	**134,223**	**-**	**-**
TOTAL BUSINESS UNIT-4700-OTHER FINANCING SOURCI			**(887,279)**	**(437,612)**	**(875,223)**	**(741,000)**	**(838,207)**	**(838,207)**
4721-CAPITAL OUTLAY RECLASS								
EXPENDITURES								
594999		CAPITAL OUTLAY RECLASS	27,365	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	27,365	-	-	-	-	-
		EXPENDITURES TOTAL	**27,365**	**-**	**-**	**-**	**-**	**-**
		EXPENDITURES	**27,365**	**-**	**-**	**-**	**-**	**-**
TOTAL BUSINESS UNIT-4721-CAPITAL OUTLAY RECLASS			**27,365**	**-**	**-**	**-**	**-**	**-**
4725-HEALTH/HUMAN SERV RECLASS								
EXPENDITURES								
539999		FUNCTIONAL COSTS-HH	(27,365)	-	-	-	-	-
		OPERATING EXPENDITURES	(27,365)	-	-	-	-	-
		EXPENDITURES TOTAL	**(27,365)**	**-**	**-**	**-**	**-**	**-**
		EXPENDITURES	**(27,365)**	**-**	**-**	**-**	**-**	**-**
TOTAL BUSINESS UNIT-4725-HEALTH/HUMAN SERV REC			**(27,365)**	**-**	**-**	**-**	**-**	**-**
		REVENUES	**2,469,502**	**835,259**	**1,654,796**	**1,753,286**	**1,439,333**	**1,439,333**
		EXPENDITURES	**2,436,822**	**946,646**	**1,846,401**	**1,960,509**	**1,569,306**	**1,569,306**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**-**	**161,700**	**-**	**-**
TOTAL HEALTH DEPARTMENT DEPARTMENT			**(32,680)**	**111,387**	**191,605**	**368,923**	**129,973**	**129,973**

Human Services

Human Services

The Department functions under the direction of the Human Services Director, appointed by the County Administrator. Policy guidance is provided by the Human Services Board.

MISSION

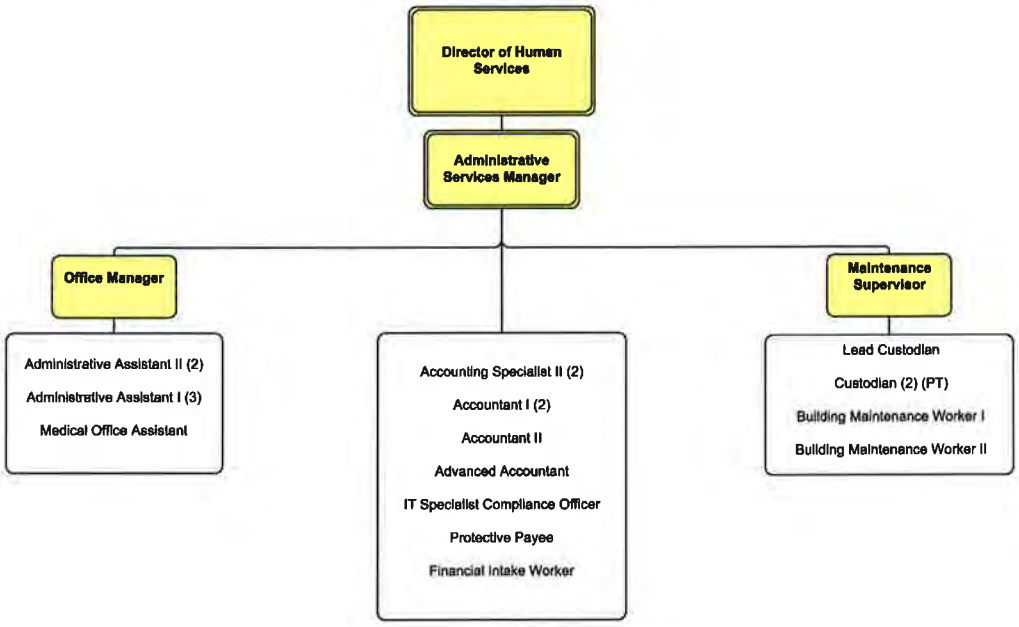
Enhance the quality of life for individuals and families living in Jefferson County by addressing their needs in a respectful manner and enable citizens receiving services to function as independently as possible, while acknowledging their cultural differences

PROGRAM DESCRIPTION

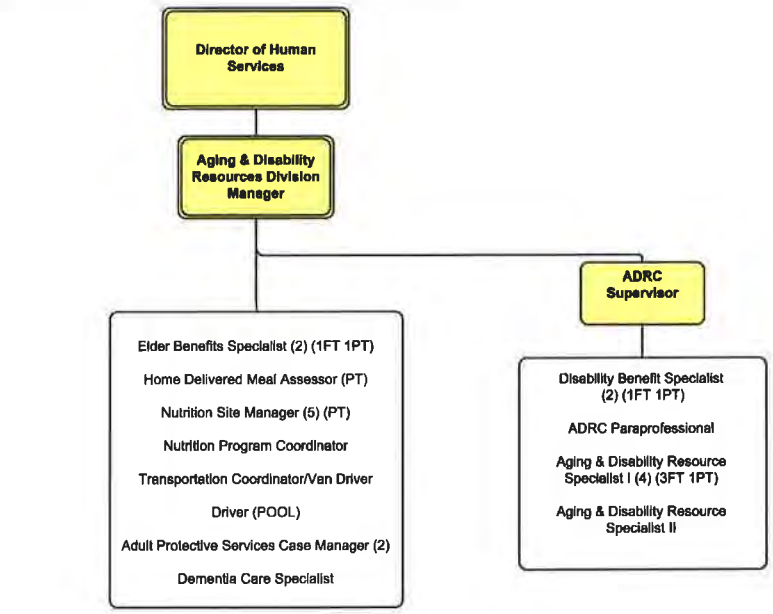
- **Administrative Services Division**
  - Provides fiscal, clerical and maintenance functions
- **ADRC & Aging Services Division**
  - Provides intake, assessment and referral services to aging and/or disabled adults
  - Provides the congregate and home delivered meal programs
  - Offers transportation to elderly and handicapped individuals
  - Provides benefit advocacy for elderly County residents
  - Handles elder abuse intake and investigation
- **Behavioral Health Division**
  - Provides services to adults and children with mental health and AODA needs
  - Provides ongoing services to adults and children with a serious and persistent mental illness in the community
  - Provides community based crisis services to adults and children with a mental illness or AODA diagnosis
  - Provides assessment and therapy services to adults and children with mental illness or chemical dependence
- **Child & Family Resources Division**
  - Provides services to children and families
  - Provides child welfare services under Children in Need of Protection court orders
  - Provides services to youth and families where the youth have been alleged or adjudged delinquent
  - Coordinates services to troubled children using a team approach with community partners
  - Monitors and supervises juveniles under delinquency orders
  - Arranges for and monitors out-of-home placement services for children
  - Arranges community placements in lieu of institutionalization
  - Provides services to eligible children from birth to three years of age
- **Economic Support Division**
  - Provides residents one or more of the categorical aid programs available to individuals with financial or medical needs by the federal and state governments
  - Assists individuals with finding and maintaining employment

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET	BUDGET CHANGE
Maximize revenue while ensuring compliance with all county, state and federal guidelines			$13,247,445	$14,131,273	(883,823)
Seniors and persons with disabilities receive accurate, unbiased information, assistance or access to publicly funded long term care	Y	Y	Y	Y	
Deliver responsive evidence based program to address the mental health and substance use issues of our citizens.	Y	Y	Y	Y	
Safety, permanence and well-being for all referred children	Y	Y	Y	Y	
Enhance and maintain successful Income Maintenance Consortium	Y	Y	Y	Y	

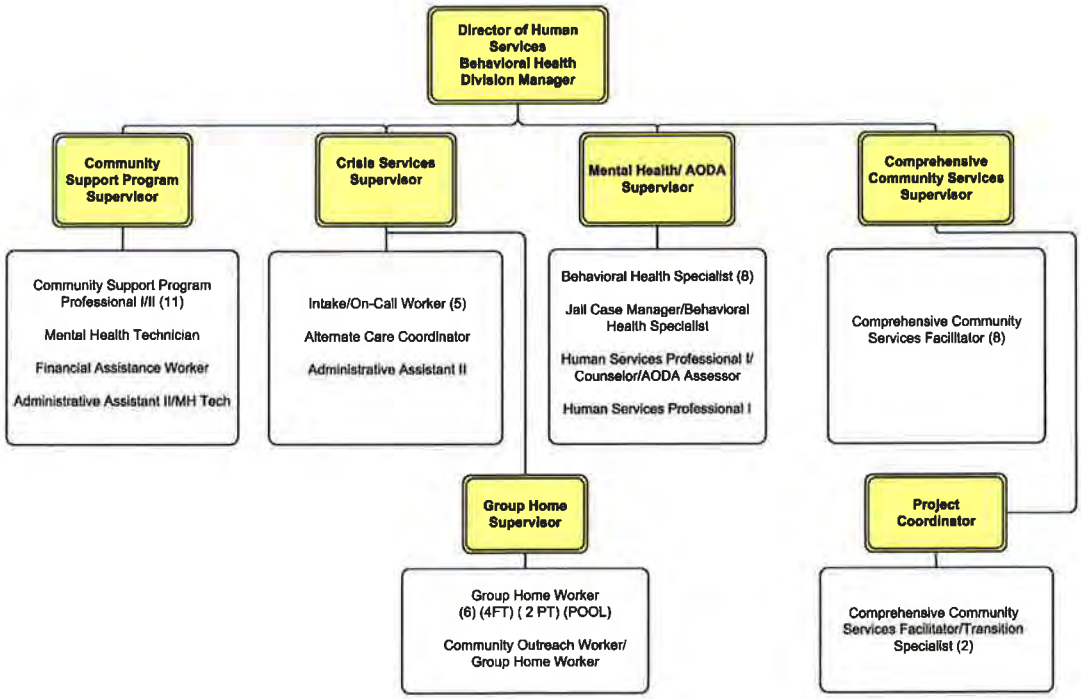
Human Services Administrative Division



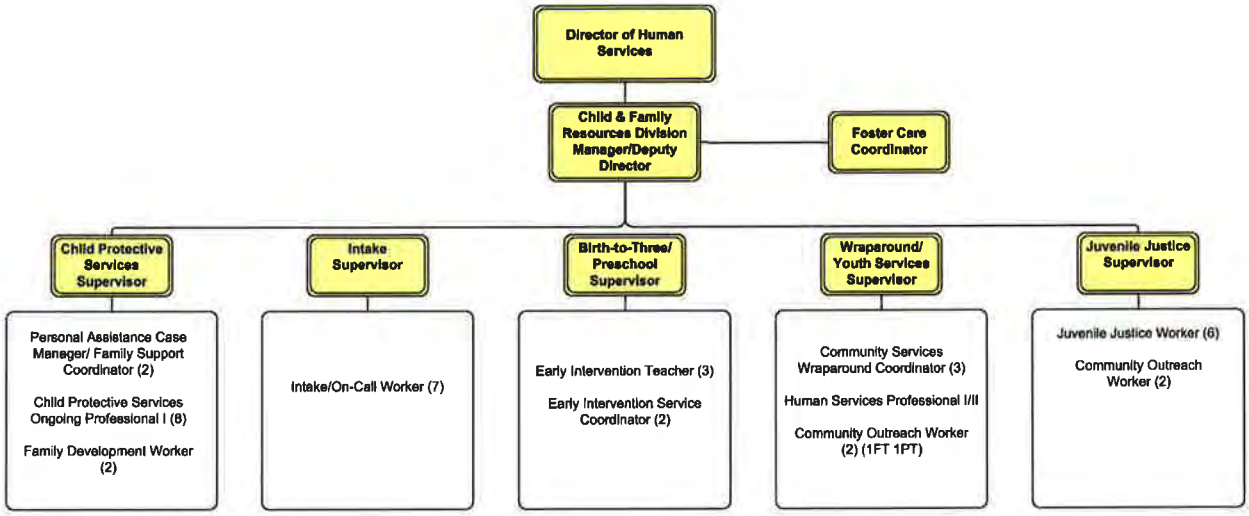
Human Services Aging & Disability Resources Division



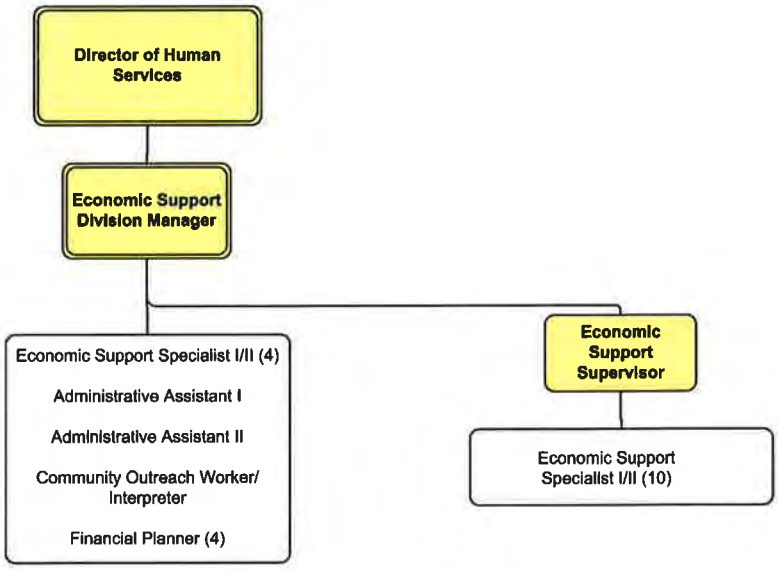
Human Services Behavioral Health Division



Human Services Child & Family Division



Human Services Economic Support Division



Human Services

Financial Summary

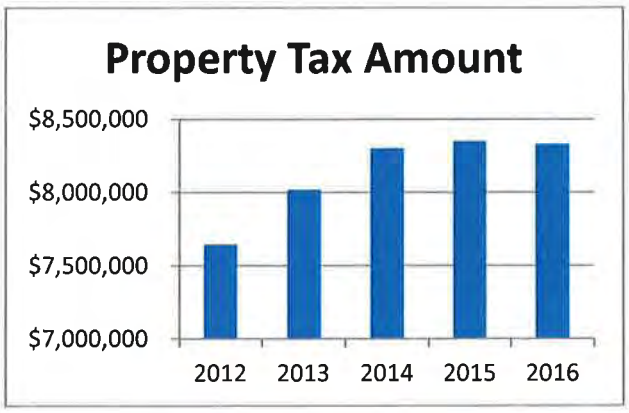
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	6,711,427	6,811,989	7,427,318	7,728,903	301,585	4.06%
Public Charges	3,697,599	4,216,946	4,155,059	4,784,469	629,410	15.15%
Intergovernmental Charges	1,442,544	1,424,264	1,534,253	1,467,513	(66,740)	(0)
Misc. Revenues	165,591	110,746	109,799	129,615	19,816	0
Other Financing Sources	(255,258)	-	-	295,088	295,088	-
Total Revenues	11,761,903	12,563,945	13,226,429	14,405,588	1,179,159	8.92%
Expenditures						
Personnel Expenses	10,957,307	11,553,511	12,032,804	12,493,092	460,288	3.83%
Purchased Services	1,527,638	1,643,522	2,046,587	1,947,388	(99,199)	-4.85%
Operating Costs	6,371,528	7,007,895	6,966,004	7,506,978	540,974	7.77%
Interdept. Charges	458,088	370,558	391,959	432,446	40,487	10.33%
Other Expenses	405,541	74,284	108,570	61,769	(46,801)	-43.11%
Capital Items	332,534	485,515	485,515	295,088	(190,427)	-39.22%
Total Expenditures	20,052,636	21,135,285	22,031,439	22,736,761	705,322	3.20%
Property Taxes	8,302,128	8,350,391	8,350,391	8,331,173	(19,218)	-0.23%
Addition to (Use of) Fund Balance	11,395	(220,949)	(454,619)	-		

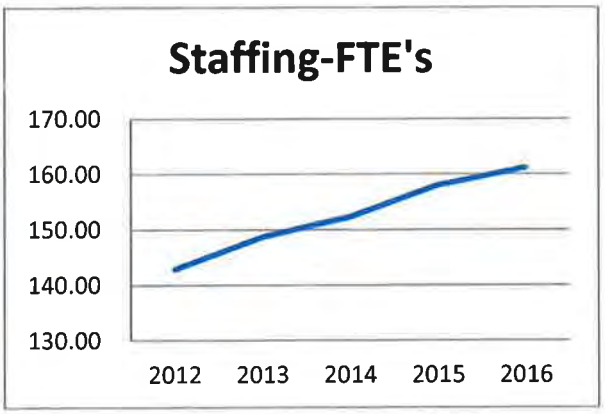
Summary Highlights:

The 2016 budget provides $8,331,173 in tax levy, which is a $19,218 decrease in levy from the 2015 amended budget. There was a reduction in levy use for capital items from the prior year. A majority of increase in expenses for personnel and operating costs will be covered by federal and state funding and public charges.

Summary of Capital Items:

$ 60,000	Vehicles (3)
$ 35,000	Replace the 11 Passenger Van
$ 64,000	Complete Installation of Tridium Automation System at Workforce Development Center
$ 10,000	Replace Wireless at Workforce Development Center
$ 116,088	IS Projects
$ 10,000	Replace Existing Floors
$ 295,088	Total Capital Items


Property Tax Amount
$8,500,000
$8,000,000
$7,500,000
$7,000,000
2012
2013
2014
2015
2016


Staffing-FTE's
170.00
160.00
150.00
140.00
130.00
2012
2013
2014
2015
2016

HUMAN SERVICES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
5000-BH--HSD BASIC ALLOCATION								
REVENUES								
421001	14	STATE AID - DOC AODA	7,675	2,380	4,760	6,464	7,000	7,000
421022		BASIC COUNTY ALLOCATION	1,955,848	977,924	1,955,848	1,955,848	1,955,848	1,955,848
421058		STATE AID - PRIOR YEAR	(23,801)	62,173	-	-	-	-
421070		STATE AID STATE AT LARGE	42,149	-	62,173	-	-	-
453100		PRIOR YEAR PUBLIC CHARGES	(15,749)	(181)	-	-	-	-
455011		CLIENT REIMBURSEMENTS-PY	15	43	(363)	700	100	100
455017		CARE WISC PROTECTIVE PAYEE	33,390	4,176	8,352	-	-	-
455019		CARE WISC PURCHASED SERVICES	12,382	8,044	16,088	11,668	7,000	7,000
455023		DOC AODA GROUP	497	450	900	1,038	1,038	1,038
455108		PROTECT PAYEE USER FEE	12,312	6,102	12,204	13,915	12,000	12,000
455209		ROOM AND BOARD COLLECTIONS	103,088	46,315	92,631	80,000	95,000	95,000
455300		MENDOTA/WINNEBAGO	768,600	326,053	564,710	513,817	520,333	520,333
455401		INSURANCE	35,335	22,769	45,538	45,000	45,000	45,000
455402		COUNSELING - MEDICARE	67,935	31,792	63,584	70,038	64,000	64,000
455403		COUNSELING - MEDICAL ASSIST	59,254	16,029	32,059	60,258	57,542	57,542
455404		COUNSELING - PRIVATE PAY	16,471	6,747	13,493	20,000	20,000	20,000
455405		DELINQUENT ACCTS COUNSELING	13,111	7,579	15,157	25,000	25,000	25,000
455410		MA CASE MANAGEMENT	-	-	-	-	35,000	35,000
455412		WIMCR	289,726	150,000	300,000	340,000	340,000	340,000
455502		OWI SURCHARGE	71,377	30,943	61,886	84,141	72,000	72,000
455503		IDP ASSESSMENTS	95,109	50,655	101,309	100,000	101,000	101,000
455508		AODA DETOX	5,735	4,285	8,570	2,300	4,500	4,500
455509		IMPACT ASSESSMENTS	-	295	-	-	2,950	2,950
455510		CLIENT CO-PAYS	513	432	863	-	900	900
455511		INPATIENT SERVICES	4,493	12,061	24,123	25,000	25,000	25,000
485100		DONATIONS - UNRESTRICTED	770	(67)	-	-	-	-
486004		MISCELLANEOUS REVENUE	1,307	-	-	-	-	-
REVENUES TOTAL			**3,557,542**	**1,766,999**	**3,383,885**	**3,355,187**	**3,391,211**	**3,391,211**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	75,993	32,801	65,602	69,129	71,252	71,252
511210		WAGES-REGULAR	583,811	295,977	687,345	546,943	571,799	571,799
511220		WAGES-OVERTIME	175	-	-	-	-	-
511280		WAGES-PREMIUM PAY	-	-	-	-	18,000	18,000
511310		WAGES-SICK LEAVE	29,769	13,917	-	-	-	-
511320		WAGES-VACATION PAY	37,457	23,165	-	-	-	-
511330		WAGES-LONGEVITY PAY	2,049	18	-	2,283	2,173	2,173
511340		WAGES-HOLIDAY PAY	20,963	7,339	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	8,858	2,485	-	-	-	-
511380		WAGES-BEREAVEMENT	347	772	-	-	-	-
		SALARIES TOTAL	759,422	376,474	752,947	618,355	663,224	663,224
512141		SOCIAL SECURITY	57,119	28,068	56,137	46,963	50,296	50,296
512142		RETIREMENT (EMPLOYER)	53,091	25,591	67,838	42,048	43,773	43,773
512144		HEALTH INSURANCE	205,106	91,713	183,426	125,007	131,664	131,664
512145		LIFE INSURANCE	307	160	320	234	270	270
512173		DENTAL INSURANCE	12,277	6,027	12,054	9,000	8,424	8,424
		FRINGE TOTAL	327,900	151,559	319,775	223,252	234,427	234,427
		TOTAL SALARIES AND FRINGES	1,087,322	528,033	1,072,722	841,607	897,651	897,651
521001		MCO CONTRIBUTION	625,097	312,549	625,097	625,097	625,097	625,097
521002		CLEARVIEW COMMISSION	69,866	20,384	45,000	45,000	-	-
521217	006311	PSYCHIATRIC	310,174	169,493	338,986	350,000	350,000	350,000
521217	006711	PSYCHIATRIC MERTINS	4,819	3,769	7,538	19,500	19,500	19,500
529160		INTERPRETER FEE	3,622	467	935	1,500	1,500	1,500
529299		PURCHASE CARE & SERVICES	-	-	500	500	500	500
531303		COMPUTER EQUIPMT & SOFTWARE	-	102	204	-	686	686
531319		OTHER OPERATING SUPPLIES	7	16	32	-	-	-
531349		OTHER OPERATING EXPENSES	-	-	-	250	250	250
531355		CLIENT COSTS	134	859	1,718	250	250	250
532325		REGISTRATION	6,346	5,223	6,000	5,000	5,000	5,000
532332		MILEAGE	3,236	800	1,600	5,000	3,495	3,495
543951		YEAR END ALLOCATION	(29,408)	(10,457)	(20,914)	(22,041)	(23,981)	(23,981)
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	366,903	439,417	439,417
543954		OVERHEAD ALLOCATION	264,395	128,126	256,077	170,394	151,176	151,176
553104	02	SUPERVISED APARTMENT-MH	79,332	49,813	101,172	97,000	97,000	97,000
553202	02	ADULT FAMILY HOME - MH	22,114	18,285	31,346	36,557	25,557	25,557
553202	08	ADULT FAMILY HOME - ELDERLY	-	20,530	44,023	25,000	25,000	25,000

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
553561	02	CBRF 5-8 BEDS - MH	134,189	69,443	125,432	20,000	36,188	36,188
553561	03	CBRF 5-8 BEDS - AODA	42,478	-	-	-	-	-
553564	03	CBRF 9-16 BEDS - AODA	1,428	2,604	4,464	-	-	-
553565	02	CBRF 17-20 BEDS - MH	7,310	9,902	16,975	27,684	-	-
553999		ROOM & BOARD PAYMENTS	70,272	32,232	65,590	65,000	65,000	65,000
554503	02	INPATIENT - MH	1,126	-	-	-	-	-
554503	02911	MEDICAL MH INPATIENT 503	100,511	35,666	73,111	375,000	-	-
554503	02921	STATE MH INSTITUTES 503	1,035,415	702,921	1,116,340	918,466	1,341,186	1,341,186
554703	03	DETOX HOSPITAL - AODA	48,500	21,404	37,240	50,000	50,000	50,000
554925	02481	TREMPELEAU CO IMD MH 925	-	50,067	100,610	-	100,000	100,000
555013		CARE WISC PURCHASED SERVICES	12,382	8,044	15,901	13,000	13,000	13,000
555103	02	RESPITE CARE - MH	-	-	-	4,500	4,500	4,500
555103	06	RESPITE CARE - EMH	109,559	3,850	19,971	81,561	81,561	81,561
555108		NON-RESIDENT EXPENSES	537	-	-	-	-	-
555146	03	SUPPORTIVE HOME CARE AODA	-	-	500	250	250	250
555146	04	SUPPORTIVE HOME CARE PD	-	-	-	1,000	1,000	1,000
555147	02	SUPPORTIVE HOME CARE - MH	51,260	513	981	76,000	10,000	10,000
555147	08634	JEFF HEALTH DEPT ELD 104.37	924	264	453	3,500	3,500	3,500
555501	02912	MEDICAL MH OUTPATIENT 501	85,966	44,680	86,283	86,000	86,000	86,000
555501	02913	MEDICAL MH PRESCRIPTIONS	43,552	20,159	39,206	60,000	40,318	40,318
555501	02914	MEDICAL MH OTHER 501	46,905	23,142	48,094	47,000	47,000	47,000
555507	02	COUNSELING/THERAPY - MH	-	-	200	200	200	200
555602		IMPACT ASSESSMENTS	885	1,475	2,529	-	2,950	2,950
593391		PRIOR YEAR EXPENDITURES	1,489	502	861	-	-	-
594950		OPERATING RESERVE	-	-	-	770	-	-
		OPERATING EXPENDITURES	3,154,422	1,746,827	3,194,055	3,555,841	3,603,100	3,603,100
		EXPENDITURES TOTAL	**4,241,744**	**2,274,860**	**4,266,777**	**4,397,448**	**4,500,751**	**4,500,751**
		REVENUES	**3,557,542**	**1,766,999**	**3,383,885**	**3,355,187**	**3,391,211**	**3,391,211**
		EXPENDITURES	**4,241,744**	**2,274,860**	**4,266,777**	**4,397,448**	**4,500,751**	**4,500,751**
TOTAL BUSINESS UNIT-5000-BH--HSD BASIC ALLOCATIC			**684,202**	**507,861**	**882,892**	**1,042,261**	**1,109,540**	**1,109,540**
5001-CF--CHILDREN'S BASIC ALLOC								
REVENUES								
421001	52	STATE AID CITIZEN REVIEW PANEL	-	-	-	-	7,500	7,500
421022		BASIC COUNTY ALLOCATION	872,979	436,490	868,493	868,493	872,979	872,979
421058		STATE AID - PRIOR YEAR	18,889	(13,752)	-	-	-	-
421089		ST AID WALSH FINGERPRINTING FU	932	267	535	1,616	1,616	1,616
453100		PRIOR YEAR PUBLIC CHARGES	63,153	20,204	(13,752)	40,000	-	-
455004		PROVIDER AUDIT REFUNDS	5,661	-	-	-	-	-
455011		CLIENT REIMBURSEMENTS-PY	-	-	-	10,000	-	-
455200		FOSTER HOME	88,053	45,545	91,089	95,814	95,814	95,814
455209		ROOM AND BOARD COLLECTIONS	91,285	69,631	139,261	95,402	139,262	139,262
485100		DONATIONS - UNRESTRICTED	(1,921)	(931)	(931)	-	-	-
485204		DONATIONS - HUMAN SERVICE	-	-	(605)	-	-	-
485204	0001	DONATION-CHILD ABUSE	389	1,159	-	-	-	-
485204	0002	DONATION-CHILD/FAMILY	-	(64)	-	-	-	-
485204	0004	DONATION-UNITED WAY	(20)	-	-	-	-	-
485204	0006	DONATION - CONNECTIONS	310	(1,700)	-	-	-	-
REVENUES TOTAL			**1,139,710**	**556,849**	**1,084,090**	**1,111,325**	**1,117,171**	**1,117,171**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	125,908	62,240	124,480	149,890	161,654	161,654
511210		WAGES-REGULAR	544,106	261,271	646,769	659,601	580,583	580,583
511310		WAGES-SICK LEAVE	21,791	13,418	-	-	-	-
511320		WAGES-VACATION PAY	28,602	13,193	-	-	-	-
511330		WAGES-LONGEVITY PAY	700	-	-	804	726	726
511340		WAGES-HOLIDAY PAY	26,522	7,442	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	14,417	4,018	-	-	-	-
511380		WAGES-BEREAVEMENT	1,274	99	-	-	-	-
		SALARIES TOTAL	763,320	361,681	771,249	810,295	742,963	742,963
512141		SOCIAL SECURITY	57,309	26,925	53,850	61,404	56,185	56,185
512142		RETIREMENT (EMPLOYER)	53,048	24,594	49,189	55,100	49,036	49,036
512144		HEALTH INSURANCE	191,053	84,593	169,187	184,667	156,820	156,820
512145		LIFE INSURANCE	127	63	125	124	120	120
512173		DENTAL INSURANCE	11,114	5,581	11,162	12,168	10,006	10,006
		FRINGE TOTAL	312,651	141,756	283,513	313,463	272,167	272,167

HUMAN SERVICES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		TOTAL SALARIES AND FRINGES	1,075,971	503,437	1,054,762	1,123,758	1,015,130	1,015,130
529160		INTERPRETER FEE	1,544	151	302	1,003	1,003	1,003
529299		PURCHASE CARE & SERVICES	228,259	84,127	316,000	316,000	229,194	229,194
529299	53	PURCH CARE & SERV-PSSF	-	3,094	-	-	-	-
531319		OTHER OPERATING SUPPLIES	170	141	283	200	200	200
531326		ADVERTISING	-	121	242	-	200	200
531349		OTHER OPERATING EXPENSES	10,442	2,159	22,731	7,000	4,318	4,318
531349	52	OTHER OPER EXP CITIZEN REVIEW	-	9,207	-	-	7,500	7,500
531355		CLIENT COSTS	6,198	2,994	5,989	300	5,988	5,988
532325		REGISTRATION	1,104	404	808	2,000	2,000	2,000
532332		MILEAGE	19,705	8,645	17,289	20,000	17,500	17,500
543951		YEAR END ALLOCATION	(35,549)	(4,465)	(8,931)	(5,148)	(5,148)	(5,148)
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	68,685	72,433	72,433
543954		OVERHEAD ALLOCATION	209,963	109,288	218,576	232,356	178,663	178,663
552203	071	FOSTER CARE-NON YOUTH AIDS	739,667	409,789	819,578	603,865	603,865	603,865
552203	072	CHILD PLACING AGENCY-NON YOUT	136,778	21,738	43,475	240,000	200,014	200,014
552203	073	CHILD RECEIVING HOME	1,607	-	-	-	-	-
552203	07300	CHILDREN CRISIS NETWORK	-	-	-	1,000	1,000	1,000
552203	074	FOSTER CARE LEVEL 1	14,780	2,450	4,899	25,000	25,000	25,000
552203	075	SUBSIDIZED GUARDIANSHIP	21,572	14,200	28,400	13,000	13,000	13,000
552203	07903	WALSH FINGER PRINTING	932	267	535	1,616	1,616	1,616
552203	07941	FOSTER PARENT TRAINNG C&F	175	-	-	-	-	-
552204	07	GROUP HOME - C&F	257,068	141,464	282,929	286,942	286,942	286,942
552504	07	CHILD CARE INST - C&F	-	-	-	43,934	43,934	43,934
553999		ROOM & BOARD PAYMENTS	55,915	31,546	63,092	65,000	65,000	65,000
555103	01	RESPITE CARE - DD	4,903	-	7,500	7,500	7,500	7,500
555103	02	RESPITE CARE - MH	1,679	-	6,104	16,104	2,000	2,000
555103	04	RESPITE CARE - PD	-	9	-	-	-	-
555107		SPECIALIZED TRANSPORTATION	2,504	-	-	-	-	-
555146	01	SUPPORTIVE HOME CARE DD	-	-	-	3,588	-	-
555501	02912	MEDICAL MH OUTPATIENT 501	68,642	29,488	58,977	48,000	58,000	58,000
555501	02913	MEDICAL MH PRESCRIPTIONS	4,751	-	-	1,200	1,200	1,200
555507	02	COUNSELING/THERAPY - MH	22,935	16,785	33,570	12,890	33,000	33,000
593391		PRIOR YEAR EXPENDITURES	1,195	(373)	-	-	-	-
594950		OPERATING RESERVE	-	-	-	16,338	-	-
		OPERATING EXPENDITURES	1,776,939	883,229	1,922,348	2,028,373	1,855,922	1,855,922
		EXPENDITURES TOTAL	**2,852,910**	**1,386,666**	**2,977,110**	**3,152,131**	**2,871,052**	**2,871,052**
		REVENUES	**1,139,710**	**556,849**	**1,084,090**	**1,111,325**	**1,117,171**	**1,117,171**
		EXPENDITURES	**2,852,910**	**1,386,666**	**2,977,110**	**3,152,131**	**2,871,052**	**2,871,052**
TOTAL BUSINESS UNIT-5001-CF--CHILDREN'S BASIC ALL			**1,713,200**	**829,817**	**1,893,020**	**2,040,806**	**1,753,881**	**1,753,881**
5002-CF--KINSHIP BENEFITS								
REVENUES								
421001		STATE AID	69,389	29,208	58,416	84,877	84,877	84,877
REVENUES TOTAL			**69,389**	**29,208**	**58,416**	**84,877**	**84,877**	**84,877**
EXPENDITURES								
552203	07901	FOSTER CARE C&F 203	69,389	29,208	58,416	84,877	84,877	84,877
555107	07	SPECIAL TRANSPORTATION C&F	2,063	28	55	-	-	-
		OPERATING EXPENDITURES	71,452	29,236	58,471	84,877	84,877	84,877
		EXPENDITURES TOTAL	**71,452**	**29,236**	**58,471**	**84,877**	**84,877**	**84,877**
		REVENUES	**69,389**	**29,208**	**58,416**	**84,877**	**84,877**	**84,877**
		EXPENDITURES	**71,452**	**29,236**	**58,471**	**84,877**	**84,877**	**84,877**
TOTAL BUSINESS UNIT-5002-CF--KINSHIP BENEFITS			**2,063**	**28**	**55**	-	-	-
5003-BH--LUEDER HAUS								
REVENUES								
453100		PRIOR YEAR PUBLIC CHARGES	3,138	-	-	-	-	-
455424		MA EMERGENCY MH	96,420	55,738	111,476	140,000	110,000	110,000

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
455511		INPATIENT SERVICES LS	-	500	2,000	2,000	2,000	2,000
REVENUES TOTAL			**99,558**	**56,238**	**113,476**	**142,000**	**112,000**	**112,000**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	50,731	28,574	57,149	63,693	65,855	65,855
511210		WAGES-REGULAR	173,556	87,764	202,311	253,386	232,996	232,996
511220		WAGES-OVERTIME	3,997	535	1,069	2,000	2,000	2,000
511310		WAGES-SICK LEAVE	6,310	2,945	-	-	-	-
511320		WAGES-VACATION PAY	12,274	6,368	-	-	-	-
511330		WAGES-LONGEVITY PAY	619	-	-	896	709	709
511340		WAGES-HOLIDAY PAY	8,647	3,305	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	3,094	337	-	-	-	-
511380		WAGES-BEREAVEMENT	-	436	-	-	-	-
		SALARIES TOTAL	259,228	130,264	260,529	319,975	301,560	301,560
512141		SOCIAL SECURITY	19,464	9,824	19,649	23,976	22,514	22,514
512142		RETIREMENT (EMPLOYER)	16,129	8,258	16,517	17,184	16,977	16,977
512144		HEALTH INSURANCE	56,221	29,227	58,454	82,683	66,479	66,479
512145		LIFE INSURANCE	74	42	83	99	104	104
512173		DENTAL INSURANCE	3,366	1,879	3,758	5,292	4,212	4,212
		FRINGE TOTAL	95,254	49,230	98,461	129,234	110,286	110,286
		TOTAL SALARIES AND FRINGES	354,482	179,494	358,990	449,209	411,846	411,846
529299		PURCHASE CARE & SERVICES	-	-	-	5,000	-	-
531324		MEMBERSHIP DUES	791	-	-	-	-	-
531326		ADVERTISING	784	311	623	-	400	400
532332		MILEAGE	-	559	1,118	400	1,000	1,000
543951		YEAR END ALLOCATION	-	714	1,428	-	-	-
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	-	378	378
543954		OVERHEAD ALLOCATION	85,484	46,192	92,384	109,475	91,181	91,181
557220		UTILITIES	6,366	3,329	6,657	8,184	6,700	6,700
557225		TELEPHONE	47	8	16	100	100	100
557242		REPAIRS & MAINTENANCE	90	90	180	100	100	100
557320		FURNISHINGS	1,768	-	500	500	500	500
557321		FOOD HOUSE/SUPPLIES	12,419	7,118	14,236	16,000	14,000	14,000
		OPERATING EXPENDITURES	107,749	58,321	117,142	139,759	114,359	114,359
		EXPENDITURES TOTAL	**462,231**	**237,815**	**476,132**	**588,968**	**526,205**	**526,205**
		REVENUES	**99,558**	**56,238**	**113,476**	**142,000**	**112,000**	**112,000**
		EXPENDITURES	**462,231**	**237,815**	**476,132**	**588,968**	**526,205**	**526,205**
TOTAL BUSINESS UNIT-5003-BH--LUEDER HAUS			**362,673**	**181,577**	**362,656**	**446,968**	**414,205**	**414,205**
5005-CF--YOUTH DELINQUENCY ONGOING								
REVENUES								
421001		STATE AID	641,723	310,591	621,182	615,132	608,639	608,639
421001	25	ST AID ADDL REUNIFICATION FUND	12,393	10,297	92,400	92,400	92,400	92,400
421078		RCC HEALTH CHECK	1,802	1,317	2,634	10,000	-	-
455200		FOSTER HOME	28,683	20,308	40,616	40,000	40,000	40,000
455205		DETENTION CENTERS	-	-	-	4,000	4,000	4,000
455410		MA CASE MANAGEMENT	27,684	17,451	34,901	40,000	40,000	40,000
455507		DRUG SCREENS	-	-	-	100	100	100
REVENUES TOTAL			**712,285**	**359,964**	**791,733**	**801,632**	**785,139**	**785,139**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	50,310	26,390	52,780	60,959	63,202	63,202
511210		WAGES-REGULAR	262,048	143,399	316,626	307,587	319,360	319,360
511310		WAGES-SICK LEAVE	10,737	3,223	-	-	-	-
511320		WAGES-VACATION PAY	26,103	5,486	-	-	-	-
511330		WAGES-LONGEVITY PAY	1,005	-	-	1,089	996	996
511340		WAGES-HOLIDAY PAY	13,455	4,221	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	4,691	1,748	-	-	-	-
511380		WAGES-BEREAVEMENT	559	235	-	-	-	-
		SALARIES TOTAL	368,908	184,702	369,406	369,635	383,558	383,558
512141		SOCIAL SECURITY	27,851	13,814	27,628	27,948	29,026	29,026
512142		RETIREMENT (EMPLOYER)	25,405	12,560	25,119	25,135	25,315	25,315

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
512144		HEALTH INSURANCE	107,750	45,374	90,748	110,645	92,075	92,075
512145		LIFE INSURANCE	152	71	143	139	148	148
512173		DENTAL INSURANCE	6,740	2,928	5,856	7,560	5,832	5,832
		FRINGE TOTAL	167,898	74,747	149,494	171,427	152,396	152,396
		TOTAL SALARIES AND FRINGES	536,806	259,449	518,900	541,062	535,954	535,954
529299		PURCHASE CARE & SERVICES	1,675	-	-	71,000	-	-
531319		OTHER OPERATING SUPPLIES	42	-	-	-	-	-
531326		ADVERTISING	103	-	-	-	-	-
531355		CLIENT COSTS	1,196	5,827	11,654	1,600	10,000	10,000
532325		REGISTRATION	310	310	620	2,000	2,000	2,000
532332		MILEAGE	10,106	3,692	7,384	15,000	15,000	15,000
543951		YEAR END ALLOCATION	(169)	-	-	-	-	-
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	24,127	27,729	27,729
543954		OVERHEAD ALLOCATION	103,813	55,327	110,654	108,433	96,203	96,203
552203	051	FOSTER CARE-YOUTH AIDS	186,772	106,943	213,887	133,578	191,830	191,830
552203	052	CHILD PLACING AGENCY-YOUTH AII	22,962	(696)	-	45,924	20,000	20,000
552204	05	GROUP HOME - DEL	160,826	80,931	161,862	187,202	187,202	187,202
552205		SHELTER CARE 205	-	-	-	-	60,225	60,225
552205	05	SHELTER CARE - DEL	2,945	-	-	3,500	-	-
552205	05715	DODGE CO SHELTER CARE - DEL	-	-	-	5,000	1,000	1,000
552306	05	JUVENILE CORRECTIONS - DEL	230	115	230	27,897	1,000	1,000
552306	05762	ROCK CO DETENTION DEL 306	68,145	26,070	52,140	13,000	15,000	15,000
552306	05793	WAUKESHA CO DETENTION DEL	17,685	4,725	9,450	52,871	22,000	22,000
552504	05	CHILD CARE INST - DEL	107,203	182,166	364,332	10,000	125,143	125,143
552504	05315	HEALTH CHECK REIMBURSEMENT	1,638	1,197	2,394	-	-	-
555305		RESTITUTION	-	41,183	82,365	82,929	82,365	82,365
555305	05851	OPPORTUNITIES INC.	82,365	-	-	-	-	-
555408	09	POST REUNIFICATION PROGRAM	19,130	15,817	-	-	48,000	48,000
		OPERATING EXPENDITURES	786,977	523,607	1,016,972	784,061	904,697	904,697
		EXPENDITURES TOTAL	**1,323,783**	**783,056**	**1,535,872**	**1,325,123**	**1,440,651**	**1,440,651**
		REVENUES	**712,285**	**359,964**	**791,733**	**801,632**	**785,139**	**785,139**
		EXPENDITURES	**1,323,783**	**783,056**	**1,535,872**	**1,325,123**	**1,440,651**	**1,440,651**
TOTAL BUSINESS UNIT-5005-CF--YOUTH DELINQUENCY			**611,498**	**423,092**	**744,139**	**523,491**	**655,512**	**655,512**
5006-CF--YOUTH STATE CHARGES								
REVENUES								
421001		STATE AID	-	-	-	45,318	-	-
REVENUES TOTAL			-	-	-	**45,318**	-	-
EXPENDITURES								
552306	05	JUVENILE CORRECTIONS - DEL	2,058	-	-	-	-	-
552306	05923	STATE CORRECTIONAL FCLTY DEL	-	-	-	45,318	-	-
		OPERATING EXPENDITURES	2,058	-	-	45,318	-	-
		EXPENDITURES TOTAL	**2,058**	-	-	**45,318**	-	-
		REVENUES	-	-	-	**45,318**	-	-
		EXPENDITURES	**2,058**	-	-	**45,318**	-	-
TOTAL BUSINESS UNIT-5006-CF--YOUTH STATE CHARGE			**2,058**	-	-	-	-	-
5007-EMERGENCY MENTAL HEALTH								
REVENUES								
453100		PRIOR YEAR PUBLIC CHARGES	143	-	-	-	-	-
455016		CARE WISC CASE MANAGEMENT	473	-	-	-	-	-
455401		INSURANCE	91	-	-	-	-	-
455424		MA EMERGENCY MH	58,074	48,344	96,688	55,500	75,000	75,000
REVENUES TOTAL			**58,781**	**48,344**	**96,688**	**55,500**	**75,000**	**75,000**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	24,787	37,517	75,033	57,208	78,741	78,741

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
511210		WAGES-REGULAR	256,224	140,801	345,079	303,628	366,565	366,565
511220		WAGES-OVERTIME	39,007	15,144	30,289	29,514	33,987	33,987
511280		WAGES-PREMIUM PAY	-	-	-	-	4,000	4,000
511310		WAGES-SICK LEAVE	11,296	7,254	-	-	-	-
511320		WAGES-VACATION PAY	19,764	12,271	-	-	-	-
511330		WAGES-LONGEVITY PAY	1,388	30	-	1,222	1,359	1,359
511340		WAGES-HOLIDAY PAY	10,554	7,256	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	12,808	4,928	-	-	-	-
511380		WAGES-BEREAVEMENT	795	-	-	-	-	-
		SALARIES TOTAL	376,623	225,201	450,401	391,572	484,652	484,652
512141		SOCIAL SECURITY	28,295	16,552	33,104	29,618	36,306	36,306
512142		RETIREMENT (EMPLOYER)	26,312	15,073	30,146	26,627	31,987	31,987
512144		HEALTH INSURANCE	86,625	56,600	113,200	99,308	113,001	113,001
512145		LIFE INSURANCE	121	71	143	124	165	165
512173		DENTAL INSURANCE	5,205	3,476	6,952	6,174	6,948	6,948
		FRINGE TOTAL	146,558	91,772	183,545	161,851	188,407	188,407
		TOTAL SALARIES AND FRINGES	523,181	316,973	633,946	553,423	673,059	673,059
529299		PURCHASE CARE & SERVICES	3,135	-	-	-	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	-	2,600	-	-	-	-
531319		OTHER OPERATING SUPPLIES	120	-	-	-	-	-
531326		ADVERTISING	-	439	-	-	100	100
531355		CLIENT COSTS	52	43	86	100	100	100
532325		REGISTRATION	1,272	170	340	2,100	2,100	2,100
532332		MILEAGE	2,901	650	1,301	4,000	3,000	3,000
543951		YEAR END ALLOCATION	-	(714)	-	-	-	-
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	26,442	27,999	27,999
543954		OVERHEAD ALLOCATION	87,950	59,956	119,912	96,815	103,075	103,075
		OPERATING EXPENDITURES	95,430	63,144	121,639	129,457	136,374	136,374
		EXPENDITURES TOTAL	**618,611**	**380,117**	**755,585**	**682,880**	**809,433**	**809,433**
		REVENUES	**58,781**	**48,344**	**96,688**	**55,500**	**75,000**	**75,000**
		EXPENDITURES	**618,611**	**380,117**	**755,585**	**682,880**	**809,433**	**809,433**
TOTAL BUSINESS UNIT-5007-EMERGENCY MENTAL HEA			**559,830**	**331,773**	**658,897**	**627,380**	**734,433**	**734,433**
5008-CF--YOUTH INDEPENDENT LIVING								
REVENUES								
421001		STATE AID	23,963	10,539	21,077	21,992	23,963	23,963
REVENUES TOTAL			**23,963**	**10,539**	**21,077**	**21,992**	**23,963**	**23,963**
EXPENDITURES								
511210		WAGES-REGULAR	38,109	19,949	45,515	46,115	11,221	11,221
511310		WAGES-SICK LEAVE	1,251	925	-	-	-	-
511320		WAGES-VACATION PAY	2,573	1,179	-	-	-	-
511330		WAGES-LONGEVITY PAY	160	-	-	175	45	45
511340		WAGES-HOLIDAY PAY	1,703	528	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	912	177	-	-	-	-
		SALARIES TOTAL	44,708	22,758	45,515	46,290	11,266	11,266
512141		SOCIAL SECURITY	3,274	1,638	3,276	3,467	845	845
512142		RETIREMENT (EMPLOYER)	3,125	1,548	3,095	3,148	744	744
512144		HEALTH INSURANCE	17,619	8,702	17,404	17,541	4,296	4,296
512145		LIFE INSURANCE	13	6	13	13	3	3
512173		DENTAL INSURANCE	991	532	1,063	1,080	259	259
		FRINGE TOTAL	25,022	12,426	24,851	25,249	6,147	6,147
		TOTAL SALARIES AND FRINGES	69,730	35,184	70,366	71,539	17,413	17,413
531104		MISC FOOD/SUPPLIES	-	-	-	100	-	-
531319		OTHER OPERATING SUPPLIES	6	23	46	-	-	-
531355		CLIENT COSTS	530	42	84	-	-	-
532325		REGISTRATION	130	-	-	288	57	57
532332		MILEAGE	1,055	321	642	1,274	263	263
543951		YEAR END ALLOCATION	(1,341)	(495)	(990)	-	-	-
543954		OVERHEAD ALLOCATION	15,414	7,820	15,640	15,490	3,304	3,304
555408 05		COMMUNITY PREV & AWARE DEL	463	323	646	2,500	323	323

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
555408	05952	ILP STIPENDS DEL 408	2,607	2,927	5,855	1,400	2,927	2,927
		OPERATING EXPENDITURES	18,864	10,961	21,923	21,052	6,874	6,874
		EXPENDITURES TOTAL	**88,594**	**46,145**	**92,289**	**92,591**	**24,287**	**24,287**
		REVENUES	**23,963**	**10,539**	**21,077**	**21,992**	**23,963**	**23,963**
		EXPENDITURES	**88,594**	**46,145**	**92,289**	**92,591**	**24,287**	**24,287**
TOTAL BUSINESS UNIT-5008-CF--YOUTH INDEPENDENT I			**64,631**	**35,606**	**71,212**	**70,599**	**324**	**324**
5009-CF--YA EARLY INTENSIVE INTERVE								
REVENUES								
421001		STATE AID	154,836	74,050	82,156	72,680	40,659	40,659
455005		MONITORING FEE	219	219	438	2,920	2,920	2,920
455211		CONSUMER REIMBURSEMENT	220	-	-	400	400	400
REVENUES TOTAL			**155,275**	**74,269**	**82,594**	**76,000**	**43,979**	**43,979**
EXPENDITURES								
511210		WAGES-REGULAR	53,922	35,000	76,571	78,011	80,771	80,771
511310		WAGES-SICK LEAVE	1,247	1,086	-	-	-	-
511320		WAGES-VACATION PAY	1,546	784	-	-	-	-
511340		WAGES-HOLIDAY PAY	2,507	1,105	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	625	172	-	-	-	-
511380		WAGES-BEREAVEMENT	-	138	-	-	-	-
		SALARIES TOTAL	59,847	38,285	76,571	78,011	80,771	80,771
512141		SOCIAL SECURITY	4,476	2,817	5,633	5,819	5,911	5,911
512142		RETIREMENT (EMPLOYER)	4,182	2,603	5,207	5,305	5,331	5,331
512144		HEALTH INSURANCE	27,664	17,379	34,758	35,083	35,880	35,880
512145		LIFE INSURANCE	5	4	9	16	9	9
512173		DENTAL INSURANCE	1,452	1,060	2,120	2,160	2,160	2,160
		FRINGE TOTAL	37,779	23,863	47,727	48,383	49,291	49,291
		TOTAL SALARIES AND FRINGES	97,626	62,148	124,298	126,394	130,062	130,062
531319		OTHER OPERATING SUPPLIES	7	-	-	-	-	-
531326		ADVERTISING	144	-	-	-	-	-
531355		CLIENT COSTS	150	298	597	500	500	500
532325		REGISTRATION	80	40	80	-	-	-
532332		MILEAGE	1,645	887	1,774	26	2,128	2,128
533225		TELEPHONE & FAX	434	-	-	800	800	800
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	628	-	-
543954		OVERHEAD ALLOCATION	31,008	15,671	31,342	30,981	27,487	27,487
555303	05951	HOME MONITORING UNITS DEL	3,660	5,317	10,633	2,500	11,000	11,000
		OPERATING EXPENDITURES	37,128	22,213	44,426	35,435	41,915	41,915
		EXPENDITURES TOTAL	**134,754**	**84,361**	**168,724**	**161,829**	**171,977**	**171,977**
		REVENUES	**155,275**	**74,269**	**82,594**	**76,000**	**43,979**	**43,979**
		EXPENDITURES	**134,754**	**84,361**	**168,724**	**161,829**	**171,977**	**171,977**
TOTAL BUSINESS UNIT-5009-CF--YA EARLY INTENSIVE I			**(20,521)**	**10,092**	**86,130**	**85,829**	**127,998**	**127,998**
5010-ADRC--COP PROGRAM								
REVENUES								
421001		STATE AID	158,438	76,058	152,115	152,115	152,115	152,115
REVENUES TOTAL			**158,438**	**76,058**	**152,115**	**152,115**	**152,115**	**152,115**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	29	-	-	-	-	-
511210		WAGES-REGULAR	12	-	-	-	-	-
		SALARIES TOTAL	41	-	-	-	-	-
512141		SOCIAL SECURITY	3	-	-	-	-	-
512142		RETIREMENT (EMPLOYER)	3	-	-	-	-	-
512144		HEALTH INSURANCE	5	-	-	-	-	-

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
512173		DENTAL INSURANCE	1	-	-	-	-	-
		FRINGE TOTAL	12	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	53	-	-	-	-	-
553104 02		SUPERVISED APARTMENT-MH	8,506	4,601	-	-	-	-
553202 02		ADULT FAMILY HOME - MH	105,038	16,133	-	-	-	-
553561 02		CBRF 5-8 BEDS - MH	49,398	59,531	-	-	-	-
555128 02		SPEC MED SUPP - MH	409	302	302	-	-	-
		OPERATING EXPENDITURES	163,351	80,567	302	-	-	-
		EXPENDITURES TOTAL	**163,404**	**80,567**	**302**	-	-	-
		REVENUES	**158,438**	**76,058**	**152,115**	**152,115**	**152,115**	**152,115**
		EXPENDITURES	**163,404**	**80,567**	**302**	-	-	-
TOTAL BUSINESS UNIT-5010-ADRC--COP PROGRAM			**4,966**	**4,509**	**(151,813)**	**(152,115)**	**(152,115)**	**(152,115)**
5011-BH--MH BLOCK GRANT								
REVENUES								
421001		STATE AID	26,128	13,064	26,128	26,128	26,128	26,128
REVENUES TOTAL			**26,128**	**13,064**	**26,128**	**26,128**	**26,128**	**26,128**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	10,947	3,277	-	-	-	-
511210		WAGES-REGULAR	24	-	6,554	-	-	-
		SALARIES TOTAL	10,971	3,277	6,554	-	-	-
512141		SOCIAL SECURITY	833	247	-	-	-	-
512142		RETIREMENT (EMPLOYER)	768	223	-	-	-	-
512144		HEALTH INSURANCE	1,769	552	-	-	-	-
512145		LIFE INSURANCE	6	3	-	-	-	-
512173		DENTAL INSURANCE	94	28	-	-	-	-
		FRINGE TOTAL	3,470	1,053	-	-	-	-
		TOTAL SALARIES AND FRINGES	14,441	4,330	6,554	-	-	-
531355		CLIENT COSTS	630	-	-	-	-	-
543951		YEAR END ALLOCATION	27,893	13,656	27,313	22,041	23,981	23,981
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	12,376	2,161	2,161
543954		OVERHEAD ALLOCATION	5,470	496	-	-	-	-
555408		COMMUNITY AWARENESS	-	-	-	5,226	-	-
		OPERATING EXPENDITURES	33,993	14,152	27,313	39,643	26,142	26,142
		EXPENDITURES TOTAL	**48,434**	**18,482**	**33,867**	**39,643**	**26,142**	**26,142**
		REVENUES	**26,128**	**13,064**	**26,128**	**26,128**	**26,128**	**26,128**
		EXPENDITURES	**48,434**	**18,482**	**33,867**	**39,643**	**26,142**	**26,142**
TOTAL BUSINESS UNIT-5011-BH--MH BLOCK GRANT			**22,306**	**5,418**	**7,739**	**13,515**	**14**	**14**
5012-ADRC--ALZHEIMERS FAMILY SUPPOR								
REVENUES								
421001		STATE AID	19,009	9,504	19,009	19,009	19,009	19,009
422002		EXTENDICARE FOUNDATION GRAN	1,681	3,319	-	-	-	-
REVENUES TOTAL			**20,690**	**12,823**	**19,009**	**19,009**	**19,009**	**19,009**
EXPENDITURES								
529299		PURCHASE CARE & SERVICES	1,681	-	-	-	-	-
551901 08		OTHER FINANCIAL ASSIST -ELD	19,360	15,898	19,007	19,009	19,009	19,009
		OPERATING EXPENDITURES	21,041	15,898	19,007	19,009	19,009	19,009
		EXPENDITURES TOTAL	**21,041**	**15,898**	**19,007**	**19,009**	**19,009**	**19,009**
		REVENUES	**20,690**	**12,823**	**19,009**	**19,009**	**19,009**	**19,009**
		EXPENDITURES	**21,041**	**15,898**	**19,007**	**19,009**	**19,009**	**19,009**

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
TOTAL BUSINESS UNIT-5012-ADRC--ALZHEIMERS FAMIL			**351**	**3,075**	**(2)**	**-**	**-**	**-**
5018-CF--FAMILY SUPPORT								
REVENUES								
421001		STATE AID	69,660	33,171	66,343	66,343	66,343	66,343
REVENUES TOTAL			**69,660**	**33,171**	**66,343**	**66,343**	**66,343**	**66,343**
EXPENDITURES								
551901	01	OTHER FINANCIAL ASSIST -DD	30,131	5,245	66,343	6,000	-	-
		OPERATING EXPENDITURES	30,131	5,245	66,343	6,000	-	-
		EXPENDITURES TOTAL	**30,131**	**5,245**	**66,343**	**6,000**	**-**	**-**
		REVENUES	**69,660**	**33,171**	**66,343**	**66,343**	**66,343**	**66,343**
		EXPENDITURES	**30,131**	**5,245**	**66,343**	**6,000**	**-**	**-**
TOTAL BUSINESS UNIT-5018-CF--FAMILY SUPPORT			**(39,529)**	**(27,926)**	**-**	**(60,343)**	**(66,343)**	**(66,343)**
5020-CF--DOMESTIC ABUSE								
EXPENDITURES								
555501	07892	PADA C&F 501	60,000	30,000	60,000	60,000	60,000	60,000
		OPERATING EXPENDITURES	60,000	30,000	60,000	60,000	60,000	60,000
		EXPENDITURES TOTAL	**60,000**	**30,000**	**60,000**	**60,000**	**60,000**	**60,000**
		EXPENDITURES	**60,000**	**30,000**	**60,000**	**60,000**	**60,000**	**60,000**
TOTAL BUSINESS UNIT-5020-CF--DOMESTIC ABUSE			**60,000**	**30,000**	**60,000**	**60,000**	**60,000**	**60,000**
5021-CF--SAFE AND STABLE FAMILIES								
REVENUES								
421001		STATE AID	47,586	23,793	47,586	47,586	47,586	47,586
455410		MA CASE MANAGEMENT	25,293	15,000	30,000	30,000	43,000	43,000
485100		DONATIONS - UNRESTRICTED	(2,408)	(67)	(67)	-	-	-
REVENUES TOTAL			**70,471**	**38,726**	**77,519**	**77,586**	**90,586**	**90,586**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	50,657	27,678	55,355	61,209	61,209	61,209
511210		WAGES-REGULAR	127,610	70,067	160,706	113,159	160,665	160,665
511310		WAGES-SICK LEAVE	4,584	3,247	-	-	-	-
511320		WAGES-VACATION PAY	14,982	2,780	-	-	-	-
511330		WAGES-LONGEVITY PAY	690	-	-	693	723	723
511340		WAGES-HOLIDAY PAY	7,614	2,859	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	1,984	1,164	-	-	-	-
511380		WAGES-BEREAVEMENT	-	236	-	-	-	-
		SALARIES TOTAL	208,121	108,031	216,061	175,061	222,597	222,597
512141		SOCIAL SECURITY	15,691	8,107	16,214	13,169	16,616	16,616
512142		RETIREMENT (EMPLOYER)	13,546	6,816	13,631	10,721	13,552	13,552
512144		HEALTH INSURANCE	67,347	34,974	69,947	52,624	71,761	71,761
512145		LIFE INSURANCE	46	19	37	92	98	98
512173		DENTAL INSURANCE	3,925	2,141	4,282	4,000	4,000	4,000
		FRINGE TOTAL	100,555	52,057	104,111	80,606	106,027	106,027
		TOTAL SALARIES AND FRINGES	308,676	160,088	320,172	255,667	328,624	328,624
531315		INSTRUCTIONAL MATERIAL	-	18	-	-	-	-
531319		OTHER OPERATING SUPPLIES	109	7	14	-	-	-
531355		CLIENT COSTS	256	187	375	500	500	500
532325		REGISTRATION	181	-	-	1,400	400	400
532332		MILEAGE	8,093	3,893	7,786	10,000	8,000	8,000
543951		YEAR END ALLOCATION	(80,770)	(6,401)	-	-	-	-
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	1,692	2,779	2,779

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
543954		OVERHEAD ALLOCATION	57,276	34,289	68,578	53,829	61,448	61,448
555408		COMMUNITY AWARENESS	494	1,138	2,277	1,000	1,000	1,000
555408	00651	MISC CONSULTANTS	11,638	2,243	4,486	10,000	10,000	10,000
594950		OPERATING RESERVE	-	-	-	1,372	-	-
		OPERATING EXPENDITURES	(2,723)	35,374	83,516	79,793	84,127	84,127
		EXPENDITURES TOTAL	**305,953**	**195,462**	**403,688**	**335,460**	**412,751**	**412,751**
		REVENUES	**70,471**	**38,726**	**77,519**	**77,586**	**90,586**	**90,586**
		EXPENDITURES	**305,953**	**195,462**	**403,688**	**335,460**	**412,751**	**412,751**
TOTAL BUSINESS UNIT-5021-CF--SAFE AND STABLE FAM			**235,482**	**156,736**	**326,169**	**257,874**	**322,165**	**322,165**
5025-BH - CSP								
REVENUES								
421001		STATE AID	57,772	38,513	57,772	57,772	57,772	57,772
421010		DVR GRANT - CSP	950	500	1,000	4,000	4,000	4,000
453100		PRIOR YEAR PUBLIC CHARGES	(578)	-	-	-	-	-
455016		CARE WISC CASE MANAGEMENT	182,422	87,760	175,521	140,000	182,000	182,000
455401		INSURANCE	1,575	-	-	-	-	-
455411		MA COMMUNITY SUPPORT	431,717	230,061	460,122	470,000	485,000	485,000
485100		DONATIONS - UNRESTRICTED	-	(449)	(449)	-	-	-
REVENUES TOTAL			**673,858**	**356,385**	**693,966**	**671,772**	**728,772**	**728,772**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	69,601	34,684	69,368	73,394	75,905	75,905
511210		WAGES-REGULAR	557,725	275,945	691,841	719,556	723,358	723,358
511220		WAGES-OVERTIME	234	-	-	-	-	-
511280		WAGES-PREMIUM PAY	-	-	-	-	4,000	4,000
511310		WAGES-SICK LEAVE	42,324	13,368	-	-	-	-
511320		WAGES-VACATION PAY	37,931	18,984	-	-	-	-
511330		WAGES-LONGEVITY PAY	1,426	106	-	1,900	1,361	1,361
511340		WAGES-HOLIDAY PAY	27,957	8,905	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	12,977	4,538	-	-	-	-
511380		WAGES-BEREAVEMENT	140	539	-	-	-	-
		SALARIES TOTAL	750,315	357,069	761,209	794,850	804,624	804,624
512141		SOCIAL SECURITY	56,494	26,822	58,167	60,005	61,554	61,554
512142		RETIREMENT (EMPLOYER)	51,920	23,915	47,830	54,050	53,105	53,105
512144		HEALTH INSURANCE	210,594	98,761	197,523	208,957	214,149	214,149
512145		LIFE INSURANCE	251	90	180	260	160	160
512173		DENTAL INSURANCE	12,565	6,452	12,905	13,896	13,316	13,316
		FRINGE TOTAL	331,824	156,040	316,605	337,168	342,284	342,284
		TOTAL SALARIES AND FRINGES	1,082,139	513,109	1,077,814	1,132,018	1,146,908	1,146,908
521217	006313	PSYCHIATRIC HAGGART CSP	50,833	30,687	61,375	55,000	55,000	55,000
531250		CONSUMER PER DIEMS	215	-	-	200	200	200
531303		COMPUTER EQUIPMT & SOFTWARE	975	50	-	-	-	-
531319		OTHER OPERATING SUPPLIES	5,397	13	27	-	-	-
531326		ADVERTISING	504	478	957	-	1,000	1,000
531349		OTHER OPERATING EXPENSES	1,345	850	1,700	2,000	2,000	2,000
531355		CLIENT COSTS	370	291	583	400	400	400
532325		REGISTRATION	3,067	-	-	3,500	3,500	3,500
532332		MILEAGE	33,450	12,685	25,371	44,195	44,195	44,195
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	7,967	12,714	12,714
543954		OVERHEAD ALLOCATION	239,377	120,164	240,328	232,356	206,149	206,149
555507	02	COUNSELING/THERAPY - MH	1,232	3,225	6,450	3,000	3,000	3,000
555509	02634	JEFF HEALTH DEPT 509 - MH	13,750	5,811	11,621	17,205	17,205	17,205
		OPERATING EXPENDITURES	350,515	174,254	348,412	365,823	345,363	345,363
		EXPENDITURES TOTAL	**1,432,654**	**687,363**	**1,426,226**	**1,497,841**	**1,492,271**	**1,492,271**
		REVENUES	**673,858**	**356,385**	**693,966**	**671,772**	**728,772**	**728,772**
		EXPENDITURES	**1,432,654**	**687,363**	**1,426,226**	**1,497,841**	**1,492,271**	**1,492,271**
TOTAL BUSINESS UNIT-5025-BH - CSP			**758,796**	**330,978**	**732,260**	**826,069**	**763,499**	**763,499**
5027-BH--CCS								

HUMAN SERVICES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
REVENUES								
453100		PRIOR YEAR PUBLIC CHARGES	37,780	-	-	-	-	-
455403		COUNSELING - MEDICAL ASSIST	399,703	392,169	920,338	960,981	1,326,054	1,326,054
REVENUES TOTAL			**437,483**	**392,169**	**920,338**	**960,981**	**1,326,054**	**1,326,054**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	67,503	35,401	70,802	80,325	65,373	65,373
511210		WAGES-REGULAR	297,630	178,101	438,009	378,480	553,160	553,160
511280		WAGES-PREMIUM PAY	-	-	-	-	2,000	2,000
511310		WAGES-SICK LEAVE	12,678	4,652	-	-	-	-
511320		WAGES-VACATION PAY	23,865	6,936	-	-	-	-
511330		WAGES-LONGEVITY PAY	722	-	-	599	806	806
511340		WAGES-HOLIDAY PAY	15,981	5,189	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	6,843	4,764	-	-	-	-
511380		WAGES-BEREAVEMENT	191	-	-	-	-	-
		SALARIES TOTAL	425,413	235,043	508,811	459,404	621,339	621,339
512141		SOCIAL SECURITY	32,076	17,472	34,944	34,675	47,471	47,471
512142		RETIREMENT (EMPLOYER)	29,229	15,844	31,689	31,240	41,008	41,008
512144		HEALTH INSURANCE	104,737	62,108	124,215	120,427	169,920	169,920
512145		LIFE INSURANCE	132	74	148	104	138	138
512173		DENTAL INSURANCE	5,333	3,935	7,870	7,758	10,987	10,987
		FRINGE TOTAL	171,507	99,433	198,866	194,204	269,524	269,524
		TOTAL SALARIES AND FRINGES	596,920	334,476	707,677	653,608	890,863	890,863
531250		CONSUMER PER DIEMS	5,308	881	1,761	4,000	4,000	4,000
531303		COMPUTER EQUIPMT & SOFTWARE	1,281	-	-	-	-	-
531319		OTHER OPERATING SUPPLIES	2,181	271	542	50	50	50
531326		ADVERTISING	802	83	542	-	150	150
531355		CLIENT COSTS	13	61	122	302	302	302
532325		REGISTRATION	5,140	114	227	2,500	2,500	2,500
532325	01	PROVIDER REGISTRATION	-	-	-	200	200	200
532325	02	CONSUMER REGISTRATION	200	-	-	200	200	200
532332		MILEAGE	13,350	7,182	14,364	18,000	22,667	22,667
543951		YEAR END ALLOCATION	(3,020)	(3,402)	(6,804)	(6,402)	(6,402)	(6,402)
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	38,073	109,874	109,874
543954		OVERHEAD ALLOCATION	117,314	70,420	140,840	156,897	140,842	140,842
555103	02	RESPITE CARE - MH	-	75	150	500	500	500
555107	02	SPECIAL TRANSPORTATION MH	6,637	2,871	5,741	1,000	1,000	1,000
555408	02686	MENTOR	-	-	-	4,000	4,000	4,000
555409	02	PEER SUPPORT	10,235	6,340	12,680	12,000	12,000	12,000
555410		SERVICE FACILITATOR	3,526	3,834	7,668	2,448	9,201	9,201
555411		REHABILITATION WORKER	-	-	760	-	-	-
555411	02	REHABILITATION WORKER	-	380	-	-	-	-
555507	02	COUNSELING/THERAPY - MH	30,209	40,652	81,303	28,000	81,304	81,304
556615	02	SUPPORTED EMPLOYMENT CSP	4,741	3,908	7,815	-	8,000	8,000
		OPERATING EXPENDITURES	197,917	133,670	267,711	261,768	390,388	390,388
		EXPENDITURES TOTAL	**794,837**	**468,146**	**975,388**	**915,376**	**1,281,251**	**1,281,251**
		REVENUES	**437,483**	**392,169**	**920,338**	**960,981**	**1,326,054**	**1,326,054**
		EXPENDITURES	**794,837**	**468,146**	**975,388**	**915,376**	**1,281,251**	**1,281,251**
TOTAL BUSINESS UNIT-5027-BH--CCS			**357,354**	**75,977**	**55,050**	**(45,605)**	**(44,803)**	**(44,803)**
5031-BH--AODA BLOCK GRANT								
REVENUES								
421001		STATE AID	-	3,917	-	-	-	-
421023		AODA BLOCK GRANT	109,299	50,733	101,465	109,299	109,299	109,299
REVENUES TOTAL			**109,299**	**54,650**	**101,465**	**109,299**	**109,299**	**109,299**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	4,578	217	-	-	-	-
511210		WAGES-REGULAR	11,259	4,832	-	-	-	-
		SALARIES TOTAL	15,837	5,049	-	-	-	-

HUMAN SERVICES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
512141		SOCIAL SECURITY	1,192	376	-	-	-	-
512142		RETIREMENT (EMPLOYER)	1,108	343	-	-	-	-
512144		HEALTH INSURANCE	5,216	2,394	-	-	-	-
512145		LIFE INSURANCE	7	3	-	-	-	-
512173		DENTAL INSURANCE	357	163	-	-	-	-
		FRINGE TOTAL	7,880	3,279	-	-	-	-
		TOTAL SALARIES AND FRINGES	23,717	8,328	-	-	-	-
521217	006311	PSYCHIATRIC	-	-	-	17,565	-	-
521219		OTHER PROFESSIONAL SERV	-	-	-	-	21,860	21,860
529299		PURCHASE CARE & SERVICES	750	-	-	-	-	-
531319		OHTER OPERATING SUPPLIES	50	-	-	-	-	-
532325		REGISTRATION	-	107	214	-	-	-
532332		MILEAGE	115	48	97	100	100	100
536532		BUILDING & OFFICE RENTAL	450	-	-	-	-	-
543951		YEAR END ALLOCATION	1,515	(3,199)	(6,399)	-	-	-
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	26,214	2,055	2,055
543954		OVERHEAD ALLOCATION	240	2,428	4,856	283	5,827	5,827
553561	03	CBRF 5-8 BEDS - AODA	62,339	4,928	60,192	60,192	60,192	60,192
555305	05851	OPPORTUNITIES INC.	32,031	16,015	32,031	31,467	31,467	31,467
		OPERATING EXPENDITURES	97,490	20,327	90,991	135,821	121,501	121,501
		EXPENDITURES TOTAL	**121,207**	**28,655**	**90,991**	**135,821**	**121,501**	**121,501**
		REVENUES	**109,299**	**54,650**	**101,465**	**109,299**	**109,299**	**109,299**
		EXPENDITURES	**121,207**	**28,655**	**90,991**	**135,821**	**121,501**	**121,501**
TOTAL BUSINESS UNIT-5031-BH--AODA BLOCK GRANT			**11,908**	**(25,995)**	**(10,474)**	**26,522**	**12,202**	**12,202**
5036-SACWIS								
REVENUES								
421001		STATE AID	1,422	-	3,000	3,000	3,000	3,000
REVENUES TOTAL			**1,422**	**-**	**3,000**	**3,000**	**3,000**	**3,000**
EXPENDITURES								
511210		WAGES-REGULAR	107	-	-	-	-	-
		SALARIES TOTAL	107	-	-	-	-	-
512141		SOCIAL SECURITY	8	-	-	-	-	-
512142		RETIREMENT (EMPLOYER)	8	-	-	-	-	-
512144		HEALTH INSURANCE	55	-	-	-	-	-
512173		DENTAL INSURANCE	2	-	-	-	-	-
		FRINGE TOTAL	73	-	-	-	-	-
		TOTAL SALARIES AND FRINGES	180	-	-	-	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	9,676	-	-	10,000	10,000	10,000
543953		SUPPORT & FISCAL ALLOCATION	531	-	-	205	-	-
		OPERATING EXPENDITURES	10,207	-	-	10,205	10,000	10,000
		EXPENDITURES TOTAL	**10,387**	**-**	**-**	**10,205**	**10,000**	**10,000**
		REVENUES	**1,422**	**-**	**3,000**	**3,000**	**3,000**	**3,000**
		EXPENDITURES	**10,387**	**-**	**-**	**10,205**	**10,000**	**10,000**
TOTAL BUSINESS UNIT-5036-SACWIS			**8,965**	**-**	**(3,000)**	**7,205**	**7,000**	**7,000**
5040-CF--CHILDREN'S LTS - DD								
REVENUES								
421001		STATE AID	35,074	19,886	39,773	35,000	105,000	105,000
421100		TPA PAYMENTS	168,523	126,283	534,496	589,560	855,000	855,000
455013		PARENTAL FEE COLLECTIONS	1,278	748	1,496	2,200	2,300	2,300
455013	01	PARENTAL FEE TAKEBACK	(1,278)	(630)	(1,260)	(1,000)	(2,200)	(2,200)
455200		FOSTER HOME	-	-	-	11,000	-	-
455792		WPS PAYMENTS	244,753	139,368	338,737	264,344	610,271	610,271

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
REVENUES TOTAL			**448,350**	**285,655**	**913,242**	**901,104**	**1,570,371**	**1,570,371**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	595	111	-	-	-	-
511210		WAGES-REGULAR	113,169	73,823	165,225	156,835	160,712	160,712
511310		WAGES-SICK LEAVE	6,061	2,477	-	-	-	-
511320		WAGES-VACATION PAY	8,400	3,900	-	-	-	-
511330		WAGES-LONGEVITY PAY	540	-	-	570	585	585
511340		WAGES-HOLIDAY PAY	5,542	2,072	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	558	230	-	-	-	-
		SALARIES TOTAL	134,865	82,613	165,225	157,405	161,297	161,297
512141		SOCIAL SECURITY	9,902	5,928	11,855	11,727	11,999	11,999
512142		RETIREMENT (EMPLOYER)	9,214	5,618	11,235	10,704	10,646	10,646
512144		HEALTH INSURANCE	37,267	27,736	55,471	52,624	53,821	53,821
512145		LIFE INSURANCE	41	24	47	39	52	52
512173		DENTAL INSURANCE	2,593	1,704	3,408	3,240	3,240	3,240
		FRINGE TOTAL	59,017	41,010	82,016	78,334	79,758	79,758
		TOTAL SALARIES AND FRINGES	193,882	123,623	247,241	235,739	241,055	241,055
521003		MATCH REQUIREMENT	35,395	18,432	36,864	161,662	337,775	337,775
531319		OTHER OPERATING SUPPLIES	4	-	-	-	-	-
531355		CLIENT COSTS	34	-	-	-	-	-
532325		REGISTRATION	50	-	-	525	125	125
532332		MILEAGE	2,192	1,501	3,002	2,500	3,100	3,100
543951		YEAR END ALLOCATION	13,243	(35,595)	(71,189)	(62,500)	-	-
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	9,821	23,242	23,242
543954		OVERHEAD ALLOCATION	55,275	23,937	47,874	46,471	41,388	41,388
552203	01	FOSTER HOME DD	106,599	34,614	69,228	161,648	336,459	336,459
555103	01	RESPITE CARE - DD	540	-	-	800	800	800
555125	01	ADAPTIVE AIDS - DD	16,843	-	-	-	-	-
555129	01	ADAPTIVE AIDS - DD	1,641	1,331	2,662	1,826	1,826	1,826
555146	01	SUPPORTIVE HOME CARE DD	21,158	-	-	-	-	-
555508		TPA PROVIDER PAYMENTS	168,523	126,283	537,954	589,560	855,000	855,000
		OPERATING EXPENDITURES	421,497	170,503	626,395	912,313	1,599,715	1,599,715
		EXPENDITURES TOTAL	**615,379**	**294,126**	**873,636**	**1,148,052**	**1,840,770**	**1,840,770**
		REVENUES	**448,350**	**285,655**	**913,242**	**901,104**	**1,570,371**	**1,570,371**
		EXPENDITURES	**615,379**	**294,126**	**873,636**	**1,148,052**	**1,840,770**	**1,840,770**
TOTAL BUSINESS UNIT-5040-CF--CHILDREN'S LTS - DD			**167,029**	**8,471**	**(39,606)**	**246,948**	**270,399**	**270,399**
5041-CF--CHILDREN'S LTS - MH								
REVENUES								
421001		STATE AID	13,494	9,445	18,890	30,000	-	-
421100		TPA PAYMENTS	25,106	27,502	-	90,584	-	-
455013		PARENTAL FEE COLLECTIONS	38	-	-	100	-	-
455013	01	PARENTAL FEE TAKEBACK	(38)	-	-	8	-	-
455792		WPS PAYMENTS	161,203	103,420	206,840	214,000	-	-
REVENUES TOTAL			**199,803**	**140,367**	**225,730**	**334,692**	**-**	**-**
EXPENDITURES								
521003		MATCH REQUIREMENT	41,481	4,005	8,010	78,914	-	-
531319		OTHER OPERATING SUPPLIES	-	24	-	-	-	-
532332		MILEAGE	743	690	1,381	600	-	-
543951		YEAR END ALLOCATION	36,564	25,931	51,861	60,000	-	-
552203	02	FOSTER HOME MH	99,308	73,062	146,123	106,035	-	-
555103	02	RESPITE CARE - MH	200	-	-	-	-	-
555127	01	COMMUNICATION AIDS - DD	-	428	-	-	-	-
555129	02	ADAPTIVE AIDS - MH	270	-	-	-	-	-
555508		TPA PROVIDER PAYMENTS	25,106	27,502	55,004	90,584	-	-
		OPERATING EXPENDITURES	203,672	131,642	262,379	336,133	-	-
		EXPENDITURES TOTAL	**203,672**	**131,642**	**262,379**	**336,133**	**-**	**-**
		REVENUES	**199,803**	**140,367**	**225,730**	**334,692**	**-**	**-**
		EXPENDITURES	**203,672**	**131,642**	**262,379**	**336,133**	**-**	**-**

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
TOTAL BUSINESS UNIT-5041-CF--CHILDREN'S LTS - MH			**3,869**	**(8,725)**	**36,649**	**1,441**	**-**	**-**
5042-CF--CHILDREN'S LTS - PD								
REVENUES								
421001		STATE AID	2,128	985	1,970	500	-	-
421100		TPA PAYMENTS	15,275	1,729	3,458	-	-	-
455792		WPS PAYMENTS	6,325	12,216	24,433	2,000	-	-
REVENUES TOTAL			**23,728**	**14,930**	**29,861**	**2,500**	**-**	**-**
EXPENDITURES								
521003		MATCH REQUIREMENT	492	-	-	-	-	-
532332		MILEAGE	216	55	109	-	-	-
543951		YEAR END ALLOCATION	6,325	10,151	20,302	2,500	-	-
555125	04	ADAPTIVE AIDS - PD	24,860	-	-	-	-	-
555128	04	SPEC MED SUPP - PD	-	253	-	-	-	-
555129	04	ADAPTIVE AIDS - PD	130	1,306	-	-	-	-
555507	04	THERAPEUTIC RESOURCES PD	-	100	-	-	-	-
555508		TPA PROVIDER PAYMENTS	15,275	1,729	-	-	-	-
		OPERATING EXPENDITURES	47,298	13,594	20,411	2,500	-	-
		EXPENDITURES TOTAL	**47,298**	**13,594**	**20,411**	**2,500**	**-**	**-**
		REVENUES	**23,728**	**14,930**	**29,861**	**2,500**	**-**	**-**
		EXPENDITURES	**47,298**	**13,594**	**20,411**	**2,500**	**-**	**-**
TOTAL BUSINESS UNIT-5042-CF--CHILDREN'S LTS - PD			**23,570**	**(1,336)**	**(9,450)**	**-**	**-**	**-**
5043-BH--CERTIFIED MENTAL HEALTH PR								
REVENUES								
421001		STATE AID	40,236	20,118	40,236	40,236	40,236	40,236
REVENUES TOTAL			**40,236**	**20,118**	**40,236**	**40,236**	**40,236**	**40,236**
		REVENUES	**40,236**	**20,118**	**40,236**	**40,236**	**40,236**	**40,236**
TOTAL BUSINESS UNIT-5043-BH--CERTIFIED MENTAL HE			**40,236**	**20,118**	**40,236**	**40,236**	**40,236**	**40,236**
5044-BH--EMERGENCY MENTAL HEALTH GR								
REVENUES								
421001		STATE AID	19,677	-	15,600	15,600	10,000	10,000
485100		DONATIONS - UNRESTRICTED	-	800	-	-	-	-
REVENUES TOTAL			**19,677**	**800**	**15,600**	**15,600**	**10,000**	**10,000**
EXPENDITURES								
529299		PURCHASE CARE & SERVICES	13,315	1,316	2,631	15,600	10,000	10,000
531303		COMPUTER EQUIPMT & SOFTWARE	6,301	-	-	-	-	-
531319		OTHER OPERATING SUPPLIES	538	-	-	-	-	-
531355		CLIENT COSTS	-	15	-	-	-	-
532325		REGISTRATION	640	700	1,400	-	-	-
532332		MILEAGE	10	-	-	-	-	-
		OPERATING EXPENDITURES	20,804	2,031	4,031	15,600	10,000	10,000
		EXPENDITURES TOTAL	**20,804**	**2,031**	**4,031**	**15,600**	**10,000**	**10,000**
		REVENUES	**19,677**	**800**	**15,600**	**15,600**	**10,000**	**10,000**
		EXPENDITURES	**20,804**	**2,031**	**4,031**	**15,600**	**10,000**	**10,000**
TOTAL BUSINESS UNIT-5044-BH--EMERGENCY MENTAL			**1,127**	**1,231**	**(11,569)**	**-**	**-**	**-**
5048-ADRC--AGING & DISABILITY RESOU								
REVENUES								
421001		STATE AID	935,927	445,223	951,005	998,773	996,236	996,236

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
485100		DONATIONS - UNRESTRICTED	35	-	-	-	-	-
REVENUES TOTAL			**935,962**	**445,223**	**951,005**	**998,773**	**996,236**	**996,236**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	68,407	39,876	79,752	92,888	95,919	95,919
511210		WAGES-REGULAR	288,845	162,910	381,085	393,933	399,444	399,444
511310		WAGES-SICK LEAVE	19,715	7,665	-	-	-	-
511320		WAGES-VACATION PAY	29,595	13,633	-	-	-	-
511330		WAGES-LONGEVITY PAY	1,916	-	-	1,704	1,768	1,768
511340		WAGES-HOLIDAY PAY	16,291	5,590	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	1,595	579	-	-	-	-
511380		WAGES-BEREAVEMENT	624	166	-	-	-	-
		SALARIES TOTAL	426,988	230,419	460,837	488,525	497,131	497,131
512141		SOCIAL SECURITY	32,047	17,296	34,593	36,973	37,085	37,085
512142		RETIREMENT (EMPLOYER)	29,342	14,773	29,546	30,439	30,105	30,105
512144		HEALTH INSURANCE	130,953	66,791	133,582	145,770	138,359	138,359
512145		LIFE INSURANCE	233	129	257	235	299	299
512173		DENTAL INSURANCE	7,391	4,006	8,012	8,435	8,435	8,435
		FRINGE TOTAL	199,966	102,995	205,990	221,852	214,283	214,283
		TOTAL SALARIES AND FRINGES	626,954	333,414	666,827	710,377	711,414	711,414
529160		INTERPRETER FEE	48	7	13	20	20	20
529299		PURCHASE CARE & SERVICES	880	-	-	-	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	5,619	455	909	-	-	-
531312		OFFICE SUPPLIES	-	3,005	-	-	2,180	2,180
531313		PRINTING & DUPLICATING	403	132	265	130	130	130
531319		OTHER OPERATING SUPPLIES	(199)	-	-	80	80	80
531326		ADVERTISING	15,392	664	1,328	5,781	5,781	5,781
531349		OTHER OPERATING EXPENSES	21,750	501	1,002	4,015	4,015	4,015
532325		REGISTRATION	1,169	1,619	3,238	2,136	2,136	2,136
532332		MILEAGE	4,144	2,335	4,670	4,638	5,604	5,604
533236		WIRELESS INTERNET	2,724	944	1,887	3,000	3,000	3,000
535352		VEHICLE PARTS & REPAIRS	74	857	1,714	-	1,600	1,600
543954		OVERHEAD ALLOCATION	139,279	78,036	156,072	143,443	127,158	127,158
		OPERATING EXPENDITURES	191,283	88,555	171,098	163,243	151,704	151,704
		EXPENDITURES TOTAL	**818,237**	**421,969**	**837,925**	**873,620**	**863,118**	**863,118**
		REVENUES	**935,962**	**445,223**	**951,005**	**998,773**	**996,236**	**996,236**
		EXPENDITURES	**818,237**	**421,969**	**837,925**	**873,620**	**863,118**	**863,118**
TOTAL BUSINESS UNIT-5048-ADRC--AGING & DISABILITY			**(117,725)**	**(23,254)**	**(113,080)**	**(125,153)**	**(133,118)**	**(133,118)**
5051-ES--INCOME MAINTENANCE								
REVENUES								
421001	003	STATE AID - REN	-	17,874	-	-	-	-
421028		WELFARE FRAUD	-	-	-	6,325	6,325	6,325
471010		WORKFORCE DEV CTR STATE USE	37,193	17,368	36,000	36,000	36,000	36,000
472010	300	IM CONSORTIUM REVENUE	1,328,700	640,594	1,311,613	1,421,602	1,354,862	1,354,862
REVENUES TOTAL			**1,365,893**	**675,836**	**1,347,613**	**1,463,927**	**1,397,187**	**1,397,187**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	124,237	68,339	136,679	147,118	152,013	152,013
511210		WAGES-REGULAR	759,999	391,145	905,516	901,210	936,165	936,165
511210	003	WAGES-REGULAR-REN	1,730	12,946	-	-	-	-
511220		WAGES-OVERTIME	6,893	5,938	5,938	-	-	-
511310		WAGES-SICK LEAVE	29,890	16,070	-	-	-	-
511320		WAGES-VACATION PAY	59,702	24,830	-	-	-	-
511330		WAGES-LONGEVITY PAY	3,581	-	-	3,654	3,729	3,729
511340		WAGES-HOLIDAY PAY	38,741	13,641	-	-	-	-
511380		WAGES-BEREAVEMENT	1,719	1,268	-	-	-	-
		SALARIES TOTAL	1,026,492	534,177	1,048,133	1,051,982	1,091,907	1,091,907
512141		SOCIAL SECURITY	77,581	38,561	79,103	79,064	81,430	81,430
512141	003	SOCIAL SECURITY-REN	132	990	-	-	-	-
512142		RETIREMENT (EMPLOYER)	70,844	34,951	69,902	70,722	71,247	71,247
512144		HEALTH INSURANCE	382,015	195,216	390,432	382,630	411,958	411,958

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
512145		LIFE INSURANCE	567	288	576	566	602	602
512173		DENTAL INSURANCE	21,607	11,922	23,844	23,568	24,716	24,716
		FRINGE TOTAL	552,746	281,928	563,857	556,550	589,953	589,953
		TOTAL SALARIES AND FRINGES	1,579,238	816,105	1,611,990	1,608,532	1,681,860	1,681,860
521230		FRAUD PREVENTION	-	-	-	6,325	6,325	6,325
529160		INTERPRETER FEE	12	22	-	-	-	-
529299	003	PURCHASE SERVICES - REN	-	7,857	-	-	-	-
531311		POSTAGE & BOX RENT	5,408	981	1,962	9,167	6,388	6,388
531312		OFFICE SUPPLIES	3,716	2,026	-	578	578	578
531314		SMALL ITEMS OF EQUIPMENT	1,405	-	-	-	-	-
531319		OTHER OPERATING SUPPLIES	-	-	-	300	300	300
531326		ADVERTISING	824	452	-	-	-	-
531349		OTHER OPERATING EXPENSES	-	-	-	43,000	43,000	43,000
532325		REGISTRATION	953	160	320	700	700	700
532332		MILEAGE	346	59	1,193	1,000	500	500
532332	003	MILEAGE-REN	41	537	-	-	-	-
533221		WATER	2,497	1,239	2,479	2,339	2,339	2,339
533222		ELECTRIC	27,473	12,478	24,956	32,122	32,122	32,122
533223		SEWER	1,882	943	1,885	1,939	1,939	1,939
533224		NATURAL GAS	10,135	3,959	7,917	8,600	10,200	10,200
533235		STORM WATER UTILITY	624	354	707	650	650	650
535360		REPAIR & MAINTENANCE	14,672	3,725	7,450	-	-	-
543951		YEAR END ALLOCATION	(2,009)	(487)	-	(130,483)	(130,483)	(130,483)
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	9,431	17,313	17,313
543954		OVERHEAD ALLOCATION	357,421	174,431	364,178	335,084	294,826	294,826
543954	003	OVERHEAD ALLOCATION-REN	1,233	7,658	-	-	-	-
555501	02912	MEDICAL MH OUTPATIENT 501	672	63	126	500	500	500
		OPERATING EXPENDITURES	427,305	216,457	413,173	321,252	287,197	287,197
		EXPENDITURES TOTAL	2,006,543	1,032,562	2,025,163	1,929,784	1,969,057	1,969,057
		REVENUES	**1,365,893**	**675,836**	**1,347,613**	**1,463,927**	**1,397,187**	**1,397,187**
		EXPENDITURES	**2,006,543**	**1,032,562**	**2,025,163**	**1,929,784**	**1,969,057**	**1,969,057**
TOTAL BUSINESS UNIT-5051-ES--INCOME MAINTENANCE			**640,650**	**356,726**	**677,550**	**465,857**	**571,870**	**571,870**
5053-ES--DAY CARE								
REVENUES								
421001		STATE AID	110,841	26,832	110,841	131,547	131,547	131,547
455506		DAY CARE CERT FEES	-	-	-	480	480	480
REVENUES TOTAL			**110,841**	**26,832**	**110,841**	**132,027**	**132,027**	**132,027**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	20	-	-	-	-	-
511210		WAGES-REGULAR	13	18	-	-	-	-
		SALARIES TOTAL	33	18	-	-	-	-
512141		SOCIAL SECURITY	2	1	-	-	-	-
512142		RETIREMENT (EMPLOYER)	2	1	-	-	-	-
512144		HEALTH INSURANCE	9	9	-	-	-	-
512173		DENTAL INSURANCE	1	1	-	-	-	-
		FRINGE TOTAL	14	12	-	-	-	-
		TOTAL SALARIES AND FRINGES	47	30	-	-	-	-
532332		MILEAGE	10	-	-	-	-	-
543951		YEAR END ALLOCATION	-	-	-	127,532	127,532	127,532
543954		OVERHEAD ALLOCATION	-	-	-	27,956	27,956	27,956
		OPERATING EXPENDITURES	10	-	-	155,488	155,488	155,488
		EXPENDITURES TOTAL	57	30	-	155,488	155,488	155,488
		REVENUES	**110,841**	**26,832**	**110,841**	**132,027**	**132,027**	**132,027**
		EXPENDITURES	**57**	**30**	**-**	**155,488**	**155,488**	**155,488**
TOTAL BUSINESS UNIT-5053-ES--DAY CARE			**(110,784)**	**(26,802)**	**(110,841)**	**23,461**	**23,461**	**23,461**

HUMAN SERVICES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
5057-ES--ENERGY PROGRAM								
REVENUES								
421029		EAP ADMINISTRATION	141,514	61,935	123,870	112,034	141,514	141,514
REVENUES TOTAL			**141,514**	**61,935**	**123,870**	**112,034**	**141,514**	**141,514**
EXPENDITURES								
551901 09111		ENERGY SERVICES INC	141,514	61,935	123,870	112,034	141,514	141,514
		OPERATING EXPENDITURES	141,514	61,935	123,870	112,034	141,514	141,514
		EXPENDITURES TOTAL	**141,514**	**61,935**	**123,870**	**112,034**	**141,514**	**141,514**
		REVENUES	**141,514**	**61,935**	**123,870**	**112,034**	**141,514**	**141,514**
		EXPENDITURES	**141,514**	**61,935**	**123,870**	**112,034**	**141,514**	**141,514**
TOTAL BUSINESS UNIT-5057-ES--ENERGY PROGRAM			-	-	-	-	-	-
5063-BH--1915-i (CRS)								
REVENUES								
453100		PRIOR YEAR PUBLIC CHARGES	(7,575)	-	-	-	-	-
455403		COUNSELING - MEDICAL ASSIST	56,177	50,344	100,689	55,000	100,688	100,688
REVENUES TOTAL			**48,602**	**50,344**	**100,689**	**55,000**	**100,688**	**100,688**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	-	55	166	-	-	-
511210		WAGES-REGULAR	913	27	-	-	-	-
		SALARIES TOTAL	913	82	166	-	-	-
512141		SOCIAL SECURITY	69	6	-	-	-	-
512142		RETIREMENT (EMPLOYER)	64	6	-	-	-	-
512144		HEALTH INSURANCE	239	27	-	-	-	-
512173		DENTAL INSURANCE	7	-	-	-	-	-
		FRINGE TOTAL	379	39	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,292	121	166	-	-	-
553104 02		SUPERVISED APARTMENT-MH	75,087	29,700	59,400	71,930	186,672	186,672
553202 02		ADULT FAMILY HOME - MH	42,070	20,376	40,752	45,552	42,000	42,000
553561 02		CBRF 5-8 BEDS - MH	4,622	-	-	-	-	-
553565 02		CBRF 17-20 BEDS - MH	7,342	-	-	-	-	-
555146 02		SUPPORTIVE HOME CARE MH DAYS	1,825	-	-	-	-	-
555147 02		SUPPORTIVE HOME CARE - MH	14,318	1,079	2,158	25,608	7,200	7,200
555409 02		PEER SUPPORT	-	-	-	1,000	500	500
		OPERATING EXPENDITURES	145,264	51,155	102,310	144,090	236,372	236,372
		EXPENDITURES TOTAL	**146,556**	**51,276**	**102,476**	**144,090**	**236,372**	**236,372**
		REVENUES	**48,602**	**50,344**	**100,689**	**55,000**	**100,688**	**100,688**
		EXPENDITURES	**146,556**	**51,276**	**102,476**	**144,090**	**236,372**	**236,372**
TOTAL BUSINESS UNIT-5063-BH--1915-i (CRS)			**97,954**	**932**	**1,787**	89,090	135,684	135,684
5068-CF--FOSTER PARENT TRAINING								
REVENUES								
421001		STATE AID	921	113	226	2,000	2,000	2,000
REVENUES TOTAL			**921**	**113**	**226**	**2,000**	**2,000**	**2,000**
EXPENDITURES								
531319		OTHER OPERATING SUPPLIES	65	-	-	-	-	-
532325		REGISTRATION	366	-	-	-	-	-
532332		MILEAGE	-	-	-	700	700	700
543951		YEAR END ALLOCATION	1,872	552	1,104	5,148	5,148	5,148
552203 07941		FOSTER PARENT TRAINNG C&F	-	-	-	2,500	2,500	2,500
		OPERATING EXPENDITURES	2,303	552	1,104	8,348	8,348	8,348

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		EXPENDITURES TOTAL	2,303	552	1,104	8,348	8,348	8,348
		REVENUES	921	113	226	2,000	2,000	2,000
		EXPENDITURES	2,303	552	1,104	8,348	8,348	8,348
TOTAL BUSINESS UNIT-5068-CF--FOSTER PARENT TRAI			1,382	439	878	6,348	6,348	6,348
5070-CF--IV-E TPR								
REVENUES								
421001		STATE AID	37,518	28,996	39,145	60,163	60,163	60,163
REVENUES TOTAL			37,518	28,996	39,145	60,163	60,163	60,163
EXPENDITURES								
521212		LEGAL	75,762	72,435	144,869	150,000	150,000	150,000
531319		OTHER OPERATING SUPPLIES	-	56	-	-	-	-
532332		MILEAGE	71	-	-	-	-	-
		OPERATING EXPENDITURES	75,833	72,491	144,869	150,000	150,000	150,000
		EXPENDITURES TOTAL	75,833	72,491	144,869	150,000	150,000	150,000
		REVENUES	37,518	28,996	39,145	60,163	60,163	60,163
		EXPENDITURES	75,833	72,491	144,869	150,000	150,000	150,000
TOTAL BUSINESS UNIT-5070-CF--IV-E TPR			38,315	43,495	105,724	89,837	89,837	89,837
5071-ES--CHILDREN FIRST								
REVENUES								
421077		CHILDREN FIRST	4,800	2,294	4,587	3,200	4,800	4,800
REVENUES TOTAL			4,800	2,294	4,587	3,200	4,800	4,800
		REVENUES	4,800	2,294	4,587	3,200	4,800	4,800
TOTAL BUSINESS UNIT-5071-ES--CHILDREN FIRST			4,800	2,294	4,587	3,200	4,800	4,800
5073-ES--FSET								
REVENUES								
421085		W2 - FSET	1,597	1,684	-	-	-	-
455620		FOOD STAMP COLLECTION	(104)	-	-	-	-	-
455620 09		FOOD STAMP TAKEBACK	7,002	7,849	-	-	-	-
REVENUES TOTAL			8,495	9,533	-	-	-	-
EXPENDITURES								
551901 09985		W-2 FSET PARTICIPANT SUPPORT	294	-	-	-	-	-
		OPERATING EXPENDITURES	294	-	-	-	-	-
		EXPENDITURES TOTAL	294	-	-	-	-	-
		REVENUES	8,495	9,533	-	-	-	-
		EXPENDITURES	294	-	-	-	-	-
TOTAL BUSINESS UNIT-5073-ES--FSET			(8,201)	(9,533)	-	-	-	-
5074-ES--W-2 DAYCARE								
REVENUES								
455506		DAY CARE CERT FEES	400	-	-	-	-	-
REVENUES TOTAL			400	-	-	-	-	-
		REVENUES	400	-	-	-	-	-
TOTAL BUSINESS UNIT-5074-ES--W-2 DAYCARE			400	-	-	-	-	-

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
5075-ADRC--GUARDIANSHIP PROGRAM								
EXPENDITURES								
555406	01	PROTECTIVE PMT/GRDNSHP DD	4,960	1,920	3,840	8,837	5,000	5,000
555406	02	PROTECTIVE PMT/GRDNSHP MH	21,092	11,520	23,040	17,224	25,000	25,000
555406	08	PROTECTIVE PMT/GRDNSHP ELD	2,080	960	1,920	1,747	2,100	2,100
		OPERATING EXPENDITURES	28,132	14,400	28,800	27,808	32,100	32,100
		EXPENDITURES TOTAL	**28,132**	**14,400**	**28,800**	**27,808**	**32,100**	**32,100**
		EXPENDITURES	**28,132**	**14,400**	**28,800**	**27,808**	**32,100**	**32,100**
TOTAL BUSINESS UNIT-5075-ADRC--GUARDIANSHIP PRC			**28,132**	**14,400**	**28,800**	**27,808**	**32,100**	**32,100**
5076-ADRC--STATE BENEFIT SERVICES P								
REVENUES								
421001		STATE AID	39,797	14,787	28,215	28,215	28,215	28,215
421001	1	STATE AID CONSERVATION & DEV	-	-	3,350	-	-	-
421001	2	STATE AID CULTURE RECREATION	10,565	3,874	11,565	-	11,565	11,565
421001	21	STATE AID MIPPA	-	7,691	-	-	-	-
421001	3	STATE AID GENERAL GOVT	6,102	1,578	6,102	-	6,102	6,102
421037		BENEFIT SPECIALIST STATE	-	8,371	-	-	-	-
485100		DONATIONS - UNRESTRICTED	55	-	-	-	-	-
REVENUES TOTAL			**56,519**	**36,301**	**49,232**	**28,215**	**45,882**	**45,882**
EXPENDITURES								
511210		WAGES-REGULAR	65,063	29,581	67,090	76,786	77,265	77,265
511310		WAGES-SICK LEAVE	1,788	604	-	-	-	-
511320		WAGES-VACATION PAY	5,142	2,732	-	-	-	-
511330		WAGES-LONGEVITY PAY	375	-	-	375	375	375
511340		WAGES-HOLIDAY PAY	2,060	628	-	-	-	-
		SALARIES TOTAL	74,428	33,545	67,090	77,161	77,640	77,640
512141		SOCIAL SECURITY	5,657	2,556	5,112	5,901	5,832	5,832
512142		RETIREMENT (EMPLOYER)	5,202	1,952	3,904	5,247	3,762	3,762
512144		HEALTH INSURANCE	17,097	8,707	17,413	17,541	17,940	17,940
512145		LIFE INSURANCE	51	25	51	51	51	51
512173		DENTAL INSURANCE	990	532	1,064	1,080	1,080	1,080
		FRINGE TOTAL	28,997	13,772	27,544	29,820	28,665	28,665
		TOTAL SALARIES AND FRINGES	103,425	47,317	94,634	106,981	106,305	106,305
531303		COMPUTER EQUIPMT & SOFTWARE	1,046	-	-	-	-	-
531312		OFFICE SUPPLIES	24	-	-	100	100	100
531313		PRINTING & DUPLICATING	241	62	120	-	120	120
531319		OTHER OPERATING SUPPLIES	8	7	-	-	-	-
531326		ADVERTISING	-	236	-	-	250	250
532325		REGISTRATION	302	463	482	1,000	1,000	1,000
532332		MILEAGE	916	666	1,333	1,900	1,000	1,000
543954		OVERHEAD ALLOCATION	22,945	11,596	23,192	22,848	20,324	20,324
571005		DUPLICATING ALLOCATION	(79)	-	-	-	-	-
		OPERATING EXPENDITURES	25,403	13,030	25,127	25,848	22,794	22,794
		EXPENDITURES TOTAL	**128,828**	**60,347**	**119,761**	**132,829**	**129,099**	**129,099**
		REVENUES	**56,519**	**36,301**	**49,232**	**28,215**	**45,882**	**45,882**
		EXPENDITURES	**128,828**	**60,347**	**119,761**	**132,829**	**129,099**	**129,099**
TOTAL BUSINESS UNIT-5076-ADRC--STATE BENEFIT SEF			**72,309**	**24,046**	**70,529**	**104,614**	**83,217**	**83,217**
5077-ADRC--ADULT PROTECTIVE SERVICE								
REVENUES								
421083		ST AID APD-ADULT PROTECT SERV	56,827	28,413	56,827	56,827	56,827	56,827
REVENUES TOTAL			**56,827**	**28,413**	**56,827**	**56,827**	**56,827**	**56,827**

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	5,589	3,523	8,119	7,791	-	-
511310		WAGES-SICK LEAVE	689	20	-	-	-	-
511320		WAGES-VACATION PAY	787	222	-	-	-	-
511330		WAGES-LONGEVITY PAY	-	-	-	34	-	-
511340		WAGES-HOLIDAY PAY	306	89	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	174	41	-	-	-	-
		SALARIES TOTAL	7,545	3,895	8,119	7,825	-	-
512141		SOCIAL SECURITY	574	295	590	592	-	-
512142		RETIREMENT (EMPLOYER)	528	265	530	532	-	-
512144		HEALTH INSURANCE	1,446	789	-	1,577	-	-
512145		LIFE INSURANCE	3	4	1,578	7	-	-
512173		DENTAL INSURANCE	140	48	97	97	-	-
		FRINGE TOTAL	2,691	1,401	2,795	2,805	-	-
		TOTAL SALARIES AND FRINGES	10,236	5,296	10,914	10,630	-	-
529160		INTERPRETER FEE	22	-	-	-	-	-
532325		REGISTRATION	110	-	-	100	-	-
532332		MILEAGE	2,909	2,094	4,188	3,300	-	-
543951		YEAR END ALLOCATION	84,564	53,383	106,767	88,697	88,697	88,697
543954		OVERHEAD ALLOCATION	-	-	-	696	14,416	14,416
		OPERATING EXPENDITURES	87,605	55,477	110,955	92,793	103,113	103,113
		EXPENDITURES TOTAL	**97,841**	**60,773**	**121,869**	**103,423**	**103,113**	**103,113**
		REVENUES	**56,827**	**28,413**	**56,827**	**56,827**	**56,827**	**56,827**
		EXPENDITURES	**97,841**	**60,773**	**121,869**	**103,423**	**103,113**	**103,113**
TOTAL BUSINESS UNIT-5077-ADRC--ADULT PROTECTIVE			**41,014**	**32,360**	**65,042**	**46,596**	**46,286**	**46,286**
5078-ADRC--NUTRITION SERVICES INC								
REVENUES								
421034		DELIVERED MEALS III-C2	20,069	9,075	18,150	19,925	19,998	19,998
REVENUES TOTAL			**20,069**	**9,075**	**18,150**	**19,925**	**19,998**	**19,998**
EXPENDITURES								
555401	08	CONGREGATE MEALS - ELD	8,630	5,266	10,532	9,883	9,883	9,883
555402	08	HOME DELIVERED MEALS - ELD	11,439	5,990	11,980	11,145	11,145	11,145
		OPERATING EXPENDITURES	20,069	11,256	22,512	21,028	21,028	21,028
		EXPENDITURES TOTAL	20,069	11,256	**22,512**	**21,028**	**21,028**	**21,028**
		REVENUES	**20,069**	**9,075**	**18,150**	**19,925**	**19,998**	**19,998**
		EXPENDITURES	**20,069**	**11,256**	**22,512**	**21,028**	**21,028**	**21,028**
TOTAL BUSINESS UNIT-5078-ADRC--NUTRITION SERVICE			-	**2,181**	**4,362**	**1,103**	**1,030**	**1,030**
5080-CF--YOUTH DELINQUENCY INTAKE								
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	56,502	30,578	61,156	68,424	70,810	70,810
511210		WAGES-REGULAR	280,731	167,277	383,158	385,018	393,588	393,588
511220		WAGES-OVERTIME	1,482	393	787	3,847	-	-
511310		WAGES-SICK LEAVE	22,102	6,160	-	-	-	-
511320		WAGES-VACATION PAY	18,604	7,364	-	-	-	-
511330		WAGES-LONGEVITY PAY	555	-	-	793	808	808
511340		WAGES-HOLIDAY PAY	15,824	5,568	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	12,354	4,800	-	-	-	-
511380		WAGES-BEREAVEMENT	2,085	409	-	-	-	-
		SALARIES TOTAL	410,239	222,549	445,101	458,082	465,206	465,206
512141		SOCIAL SECURITY	30,430	16,553	33,105	34,561	34,915	34,915
512142		RETIREMENT (EMPLOYER)	28,524	15,134	30,267	31,150	30,704	30,704
512144		HEALTH INSURANCE	83,122	45,015	90,030	101,780	93,410	93,410
512145		LIFE INSURANCE	72	43	86	89	88	88

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
512173		DENTAL INSURANCE	4,928	2,872	5,744	6,408	5,832	5,832
		FRINGE TOTAL	147,076	79,617	159,232	173,988	164,949	164,949
		TOTAL SALARIES AND FRINGES	557,315	302,166	604,333	632,070	630,155	630,155
531319		OTHER OPERATING SUPPLIES	10	-	-	-	-	-
531355		CLIENT COSTS	30	-	-	-	-	-
532325		REGISTRATION	849	140	280	2,000	1,000	1,000
532332		MILEAGE	4,668	2,327	4,654	7,000	6,000	6,000
543951		YEAR END ALLOCATION	-	(1,245)	-	-	-	-
543954		OVERHEAD ALLOCATION	124,028	62,679	125,358	108,433	109,946	109,946
		OPERATING EXPENDITURES	129,585	63,901	130,292	117,433	116,946	116,946
		EXPENDITURES TOTAL	**686,900**	**366,067**	**734,625**	**749,503**	**747,101**	**747,101**
		EXPENDITURES	**686,900**	**366,067**	**734,625**	**749,503**	**747,101**	**747,101**
TOTAL BUSINESS UNIT-5080-CF--YOUTH DELINQUENCY			**686,900**	**366,067**	**734,625**	**749,503**	**747,101**	**747,101**
5081-CF--CITIZENS REVIEW PANEL								
REVENUES								
421001 25		ST AID ADDL REUNIFICATION FUND	-	-	-	7,000	-	-
REVENUES TOTAL			-	-	-	**7,000**	-	-
EXPENDITURES								
529299		PURCHASE CARE & SERVICES	-	-	-	5,500	-	-
543951		YEAR END ALLOCATION	-	-	-	1,500	-	-
		OPERATING EXPENDITURES	-	-	-	7,000	-	-
		EXPENDITURES TOTAL	-	-	-	**7,000**	-	-
		REVENUES	-	-	-	**7,000**	-	-
		EXPENDITURES	-	-	-	**7,000**	-	-
TOTAL BUSINESS UNIT-5081-CF--CITIZENS REVIEW PANI			-	-	-	-	-	-
5090-BH - YOUTH EMPOWERED SOLUTIONS								
REVENUES								
421001		STATE AID	-	90,313	(181,323)	179,631	328,314	328,314
REVENUES TOTAL			-	**90,313**	**(181,323)**	**179,631**	**328,314**	**328,314**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	-	51	102	-	41,689	41,689
511210		WAGES-REGULAR	-	38,471	81,039	120,394	91,527	91,527
511310		WAGES-SICK LEAVE	-	324	-	-	-	-
511320		WAGES-VACATION PAY	-	547	-	-	-	-
511340		WAGES-HOLIDAY PAY	-	988	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	-	189	-	-	-	-
		SALARIES TOTAL	-	40,570	81,141	120,394	133,216	133,216
512141		SOCIAL SECURITY	-	3,103	6,206	9,061	9,923	9,923
512142		RETIREMENT (EMPLOYER)	-	2,759	5,518	7,093	8,792	8,792
512144		HEALTH INSURANCE	-	13,862	27,723	35,083	44,885	44,885
512145		LIFE INSURANCE	-	4	8	-	9	9
512173		DENTAL INSURANCE	-	716	1,432	-	3,240	3,240
		FRINGE TOTAL	-	20,444	40,887	51,237	66,849	66,849
		TOTAL SALARIES AND FRINGES	-	61,014	122,028	171,631	200,065	200,065
529299		PURCHASE CARE & SERVICES	-	-	-	-	58,981	58,981
531303		COMPUTER EQUIPMT & SOFTWARE	-	6,597	6,597	2,000	2,000	2,000
531312		OFFICE SUPPLIES	-	438	876	-	2,000	2,000
531313		PRINTING & DUPLICATING	-	55	110	-	2,000	2,000
531326		ADVERTISING	377	209	419	500	1,500	1,500
531349		OTHER OPERATING EXPENSES	-	864	1,728	2,000	2,000	2,000
532325		REGISTRATION	-	55	109	-	1,000	1,000

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
532332		MILEAGE	-	1,240	2,481	3,500	10,002	10,002
532334		COMMERCIAL TRAVEL	-	2,088	2,088	-	2,300	2,300
533236		WIRELESS INTERNET	-	714	1,428	-	2,700	2,700
543951		YEAR END ALLOCATION	-	3,897	7,794	-	-	-
543954		OVERHEAD ALLOCATION	-	14,748	29,496	-	34,517	34,517
		OPERATING EXPENDITURES	377	30,905	53,126	8,000	119,000	119,000
		EXPENDITURES TOTAL	**377**	**91,919**	**175,154**	**179,631**	**319,065**	**319,065**
		REVENUES	**-**	**90,313**	**(181,323)**	**179,631**	**328,314**	**328,314**
		EXPENDITURES	**377**	**91,919**	**175,154**	**179,631**	**319,065**	**319,065**
TOTAL BUSINESS UNIT-5090-BH - YOUTH EMPOWERED			**377**	**1,606**	**356,477**	**-**	**(9,249)**	**(9,249)**
5100-CLIENT ASSISTANCE								
REVENUES								
455606		MA DEDUCTIBLES	30,004	7,048	-	-	-	-
REVENUES TOTAL			**30,004**	**7,048**	**-**	**-**	**-**	**-**
		REVENUES	**30,004**	**7,048**	**-**	**-**	**-**	**-**
TOTAL BUSINESS UNIT-5100-CLIENT ASSISTANCE			**30,004**	**7,048**	**-**	**-**	**-**	**-**
5105-ES--KINSHIP ASSESSMENTS								
REVENUES								
421001		STATE AID	4,411	856	6,848	6,916	6,916	6,916
REVENUES TOTAL			**4,411**	**856**	**6,848**	**6,916**	**6,916**	**6,916**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	20	-	-	-	-	-
511210		WAGES-REGULAR	1,320	910	1,820	-	-	-
		SALARIES TOTAL	1,340	910	1,820	-	-	-
512141		SOCIAL SECURITY	100	65	130	-	-	-
512142		RETIREMENT (EMPLOYER)	94	62	124	-	-	-
512144		HEALTH INSURANCE	527	370	740	-	-	-
512145		LIFE INSURANCE	1	-	-	-	-	-
512173		DENTAL INSURANCE	28	27	54	-	-	-
		FRINGE TOTAL	750	524	1,048	-	-	-
		TOTAL SALARIES AND FRINGES	2,090	1,434	2,868	-	-	-
532332		MILEAGE	39	-	-	-	-	-
543951		YEAR END ALLOCATION	-	-	-	5,313	5,313	5,313
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	1,587	3,976	3,976
		OPERATING EXPENDITURES	39	-	-	6,900	9,289	9,289
		EXPENDITURES TOTAL	**2,129**	**1,434**	**2,868**	**6,900**	**9,289**	**9,289**
		REVENUES	**4,411**	**856**	**6,848**	**6,916**	**6,916**	**6,916**
		EXPENDITURES	**2,129**	**1,434**	**2,868**	**6,900**	**9,289**	**9,289**
TOTAL BUSINESS UNIT-5105-ES--KINSHIP ASSESSMENT			**(2,282)**	**578**	**(3,980)**	**(16)**	**2,373**	**2,373**
5120-CF--COORDINATED SERVICES TEAM								
REVENUES								
421001		STATE AID	53,137	44,031	62,123	62,123	62,123	62,123
REVENUES TOTAL			**53,137**	**44,031**	**62,123**	**62,123**	**62,123**	**62,123**
EXPENDITURES								
511210		WAGES-REGULAR	19,283	20,622	43,925	43,956	45,629	45,629
511310		WAGES-SICK LEAVE	1,424	575	-	-	-	-
511320		WAGES-VACATION PAY	1,337	168	-	-	-	-

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
511340		WAGES-HOLIDAY PAY	1,270	597	-	-	-	-
511380		WAGES-BEREAVEMENT	164	-	-	-	-	-
		SALARIES TOTAL	23,478	21,962	43,925	43,956	45,629	45,629
512141		SOCIAL SECURITY	1,992	1,850	3,701	3,361	3,383	3,383
512142		RETIREMENT (EMPLOYER)	1,639	1,493	17,537	2,989	3,012	3,012
512144		HEALTH INSURANCE	7,326	8,768	2,987	17,541	17,940	17,940
512145		LIFE INSURANCE	2	2	-	4	5	5
512173		DENTAL INSURANCE	241	254	508	504	504	504
		FRINGE TOTAL	11,200	12,367	24,733	24,399	24,844	24,844
		TOTAL SALARIES AND FRINGES	34,678	34,329	68,658	68,355	70,473	70,473
531303		COMPUTER EQUIPMT & SOFTWARE	1,385	-	-	-	-	-
532325		REGISTRATION	10	-	-	300	300	300
532332		MILEAGE	1,237	1,276	2,552	1,000	1,000	1,000
543951		YEAR END ALLOCATION	17,305	-	-	-	-	-
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	600	663	663
543954		OVERHEAD ALLOCATION	8,627	7,835	-	15,490	13,743	13,743
		OPERATING EXPENDITURES	28,564	9,111	2,552	17,390	15,706	15,706
		EXPENDITURES TOTAL	**63,242**	**43,440**	**71,210**	**85,745**	**86,179**	**86,179**
		REVENUES	**53,137**	**44,031**	**62,123**	**62,123**	**62,123**	**62,123**
		EXPENDITURES	**63,242**	**43,440**	**71,210**	**85,745**	**86,179**	**86,179**
TOTAL BUSINESS UNIT-5120-CF--COORDINATED SERVIC			**10,105**	**(591)**	**9,087**	**23,622**	**24,056**	**24,056**
5151-ADRC--TRANSPORTATION								
REVENUES								
421001		STATE AID	181,805	90,902	181,805	181,046	186,969	186,969
455016		CARE WISC CASE MANAGEMENT	21,735	15,762	31,524	18,918	31,000	31,000
485100		DONATIONS - UNRESTRICTED	30	-	-	2,000	-	-
485101		VOLUNTEER TRANSPORT DONATIO	5,616	2,355	4,710	4,200	5,000	5,000
REVENUES TOTAL			**209,186**	**109,019**	**218,039**	**206,164**	**222,969**	**222,969**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	15,440	8,590	17,181	19,083	19,698	19,698
511210		WAGES-REGULAR	71,541	36,098	79,873	79,275	89,284	89,284
511310		WAGES-SICK LEAVE	946	461	-	-	-	-
511320		WAGES-VACATION PAY	5,258	2,554	-	-	-	-
511330		WAGES-LONGEVITY PAY	375	-	-	458	458	458
511340		WAGES-HOLIDAY PAY	2,418	723	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	367	101	-	-	-	-
		SALARIES TOTAL	96,345	48,527	97,054	98,816	109,440	109,440
512141		SOCIAL SECURITY	7,157	3,630	7,260	7,469	8,284	8,284
512142		RETIREMENT (EMPLOYER)	4,201	2,128	4,257	4,317	4,242	4,242
512144		HEALTH INSURANCE	21,907	10,622	21,244	21,404	21,887	21,887
512145		LIFE INSURANCE	56	32	64	60	72	72
512173		DENTAL INSURANCE	1,317	649	1,298	1,318	1,318	1,318
		FRINGE TOTAL	34,638	17,061	34,123	34,568	35,803	35,803
		TOTAL SALARIES AND FRINGES	130,983	65,588	131,177	133,384	145,243	145,243
531303		COMPUTER EQUIPMT & SOFTWARE	-	-	-	450	450	450
531304		NONCAPITAL AUTO	-	-	-	5,000	5,000	5,000
531319		OTHER OPERATING SUPPLIES	5,618	48	96	-	-	-
531326		ADVERTISING	176	105	209	-	200	200
531351		GAS/DIESEL	6,895	1,919	3,838	4,000	5,546	5,546
532332		MILEAGE	419	338	675	1,000	1,000	1,000
535352		VEHICLE PARTS & REPAIRS	397	622	1,244	-	-	-
535360		REPAIR & MAINTENANCE	1,105	488	976	-	-	-
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	11,695	-	-
543954		OVERHEAD ALLOCATION	37,830	20,957	41,914	22,848	41,560	41,560
555107		SPECIALIZED TRANSPORTATION	34,813	17,738	35,653	47,877	47,877	47,877
555107 08		SPECIAL TRANSPORTATION ELD	-	89	-	1,300	1,294	1,294
555107 086041		BROWN CAB JEFFERSON ELD 107	146	59	117	250	250	250
555107 086042		BROWN CAB FT ATKINSON ELD	43	42	84	70	70	70
555107 086045		INTRA-COUNTY TAXI PROJECT	178	27	-	-	-	-

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		OPERATING EXPENDITURES	87,620	42,432	84,806	94,490	103,247	103,247
594811		CAP AUTOMOBILES	35,567	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	35,567	-	-	-	-	-
		EXPENDITURES TOTAL	**254,170**	**108,020**	**215,983**	**227,874**	**248,490**	**248,490**
		REVENUES	**209,186**	**109,019**	**218,039**	**206,164**	**222,969**	**222,969**
		EXPENDITURES	**254,170**	**108,020**	**215,983**	**227,874**	**248,490**	**248,490**
TOTAL BUSINESS UNIT-5151-ADRC--TRANSPORTATION			**44,984**	**(999)**	**(2,056)**	**21,710**	**25,521**	**25,521**
5152-ADRC--III-D DIS PREV & HEALTH								
REVENUES								
421001		STATE AID	4,283	3,135	4,263	4,263	4,263	4,263
REVENUES TOTAL			**4,283**	**3,135**	**4,263**	**4,263**	**4,263**	**4,263**
EXPENDITURES								
529299		PURCHASE CARE & SERVICES	5,345	3,271	-	-	7,000	7,000
532332		MILEAGE	-	-	-	521	-	-
543951		YEAR END ALLOCATION	-	-	-	4,873	-	-
543954		OVERHEAD ALLOCATION	-	-	-	100	-	-
		OPERATING EXPENDITURES	5,345	3,271	-	5,494	7,000	7,000
		EXPENDITURES TOTAL	**5,345**	**3,271**	**-**	**5,494**	**7,000**	**7,000**
		REVENUES	**4,283**	**3,135**	**4,263**	**4,263**	**4,263**	**4,263**
		EXPENDITURES	**5,345**	**3,271**	**-**	**5,494**	**7,000**	**7,000**
TOTAL BUSINESS UNIT-5152-ADRC--III-D DIS PREV & HE			**1,062**	**136**	**(4,263)**	**1,231**	**2,737**	**2,737**
5154-ADRC--III-C-1 CONGREGATE MEALS								
REVENUES								
421032		SITE MEALS III-C1	144,994	72,497	144,994	144,994	144,293	144,293
485100		DONATIONS - UNRESTRICTED	2,734	-	-	-	-	-
REVENUES TOTAL			**147,728**	**72,497**	**144,994**	**144,994**	**144,293**	**144,293**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	(19)	-	-	-	-	-
511210		WAGES-REGULAR	56,456	25,082	53,870	62,775	65,001	65,001
511310		WAGES-SICK LEAVE	482	175	-	-	-	-
511320		WAGES-VACATION PAY	1,966	1,330	-	-	-	-
511330		WAGES-LONGEVITY PAY	-	-	-	188	188	188
511340		WAGES-HOLIDAY PAY	884	349	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	41	-	-	-	-	-
		SALARIES TOTAL	59,810	26,936	53,870	62,963	65,189	65,189
512141		SOCIAL SECURITY	4,489	1,993	3,985	4,734	4,951	4,951
512142		RETIREMENT (EMPLOYER)	2,687	1,153	2,306	1,566	1,567	1,567
512144		HEALTH INSURANCE	4,474	4,349	8,697	8,771	8,771	8,771
512145		LIFE INSURANCE	42	21	43	33	33	33
512173		DENTAL INSURANCE	482	266	531	540	540	540
		FRINGE TOTAL	12,174	7,782	15,562	15,644	15,862	15,862
		TOTAL SALARIES AND FRINGES	71,984	34,718	69,432	78,607	81,051	81,051
529299		PURCHASE CARE & SERVICES	1,590	3,900	7,800	2,000	7,000	7,000
531326		ADVERTISING	367	5	-	-	-	-
531349		OTHER OPERATING EXPENSES	11,329	5,730	11,460	15,000	12,000	12,000
532325		REGISTRATION	90	-	-	200	200	200
532332		MILEAGE	980	407	814	1,400	1,400	1,400
543951		YEAR END ALLOCATION	(8,630)	(5,266)	(10,532)	-	(9,000)	(9,000)
543954		OVERHEAD ALLOCATION	23,565	11,910	23,820	28,076	25,300	25,300
555401	08	CONGREGATE MEALS - ELD	-	-	-	(9,685)	(9,883)	(9,883)
555401	086211	SITE FT ATKINSON ELD	7,171	5,174	10,349	6,000	11,615	11,615
555401	086212	SITE JEFFERSON ELD 4	10,477	5,108	10,216	9,500	9,500	9,500

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
555401	086213	SITE LAKE MILLS ELD	7,319	3,422	6,844	8,500	6,400	6,400
555401	086214	SITE PALMYRA ELD 402	4,256	1,764	3,528	7,400	3,500	3,500
555401	086216	SITE WATERTOWN ELD 4	14,212	6,092	12,183	12,000	10,692	10,692
555401	08636	JOHNSON CREEK SCHOOL ELD 401	1,752	1,027	2,054	1,950	2,042	2,042
555401	08832	SITE RENT JEFFERSON ELD 401	300	150	780	1,560	300	300
555401	08841	SITE RENT LAKE MILLS ELD 401	600	300	600	600	300	300
555401	08871	SITE RENT ROME ELD 401	600	300	600	600	300	300
555408	08943	VOLUNTEER RECOGNITION	1,407	1,358	1,358	4,000	1,600	1,600
		OPERATING EXPENDITURES	77,385	41,381	81,874	89,101	73,266	73,266
		EXPENDITURES TOTAL	**149,369**	**76,099**	**151,306**	**167,708**	**154,317**	**154,317**
		REVENUES	**147,728**	**72,497**	**144,994**	**144,994**	**144,293**	**144,293**
		EXPENDITURES	**149,369**	**76,099**	**151,306**	**167,708**	**154,317**	**154,317**
TOTAL BUSINESS UNIT-5154-ADRC--III-C-1 CONGREGATE			**1,641**	**3,602**	**6,312**	**22,714**	**10,024**	**10,024**
5155-ADRC--III-C-2 HOME DELIVERED M								
REVENUES								
421034		DELIVERED MEALS III-C2	47,594	23,797	47,594	47,594	47,594	47,594
455002	026	CARE WI REVENUE-ROME	3,350	4,018	8,037	-	-	-
455002	241	CARE WI REVENUE-JEFFERSON	9,032	3,386	6,772	10,329	10,329	10,329
455002	290	CARE WI REVENUE-WATERLOO	-	639	-	-	-	-
485100		DONATIONS - UNRESTRICTED	78,599	35,573	71,145	73,344	73,344	73,344
REVENUES TOTAL			**138,575**	**67,413**	**133,548**	**131,267**	**131,267**	**131,267**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	9	-	-	-	-	-
511210		WAGES-REGULAR	45,153	22,758	49,458	58,597	59,989	59,989
511310		WAGES-SICK LEAVE	482	175	-	-	-	-
511320		WAGES-VACATION PAY	1,966	1,330	-	-	-	-
511330		WAGES-LONGEVITY PAY	375	-	-	188	188	188
511340		WAGES-HOLIDAY PAY	853	349	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	40	-	-	-	-	-
		SALARIES TOTAL	48,878	24,612	49,458	58,785	60,177	60,177
512141		SOCIAL SECURITY	3,718	1,855	3,711	4,414	4,567	4,567
512142		RETIREMENT (EMPLOYER)	1,863	767	1,534	1,566	1,559	1,559
512144		HEALTH INSURANCE	4,474	4,349	8,698	8,771	8,771	8,771
512145		LIFE INSURANCE	26	13	27	27	27	27
512173		DENTAL INSURANCE	485	265	531	540	540	540
		FRINGE TOTAL	10,566	7,249	14,501	15,318	15,464	15,464
		TOTAL SALARIES AND FRINGES	59,444	31,861	63,959	74,103	75,641	75,641
531349		OTHER OPERATING EXPENSES	50	252	503	-	430	430
532332		MILEAGE	1,057	682	1,364	1,000	1,000	1,000
543951		YEAR END ALLOCATION	(11,439)	(5,990)	(11,980)	(4,873)	(10,000)	(10,000)
543954		OVERHEAD ALLOCATION	28,837	14,573	29,146	23,706	21,421	21,421
555402	08	HOME DELIVERED MEALS - ELD	480	-	-	(11,145)	(11,145)	(11,145)
555402	086221	DEL FT ATKINSON ELD	-	-	-	430	-	-
555402	086222	DEL JEFFERSON ELD 40	25,099	9,141	18,283	26,000	19,500	19,500
555402	086223	DEL LAKE MILLS ELD 4	11,974	5,347	10,694	15,392	11,500	11,500
555402	086224	DEL PALMYRA ELD 402	6,015	4,320	8,640	4,200	8,925	8,925
555402	086225	DEL ROME ELD 402	12,151	4,921	9,841	7,806	9,622	9,622
555402	086228	DEL WATERLOO	9,622	5,515	11,031	8,422	11,372	11,372
555402	08636	JOHNSON CREEK SCHOOL EL	1,158	429	858	1,000	900	900
555402	08691	WATERLOO MEALS ON WHEELS ELI	9,128	4,702	9,404	9,532	9,532	9,532
		OPERATING EXPENDITURES	94,132	43,892	87,784	81,470	73,057	73,057
		EXPENDITURES TOTAL	**153,576**	**75,753**	**151,743**	**155,573**	**148,698**	**148,698**
		REVENUES	**138,575**	**67,413**	**133,548**	**131,267**	**131,267**	**131,267**
		EXPENDITURES	**153,576**	**75,753**	**151,743**	**155,573**	**148,698**	**148,698**
TOTAL BUSINESS UNIT-5155-ADRC--III-C-2 HOME DELIVE			**15,001**	**8,340**	**18,195**	**24,306**	**17,431**	**17,431**
5157-ADRC--STATE SENIOR COM SERVICE								

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
REVENUES								
421001		STATE AID	7,986	3,995	7,986	7,986	7,986	7,986
REVENUES TOTAL			**7,986**	**3,995**	**7,986**	**7,986**	**7,986**	**7,986**
EXPENDITURES								
555147	08634	JEFF HEALTH DEPT ELD 104.37	2,219	11,160	22,319	8,874	8,874	8,874
		OPERATING EXPENDITURES	2,219	11,160	22,319	8,874	8,874	8,874
		EXPENDITURES TOTAL	**2,219**	**11,160**	**22,319**	**8,874**	**8,874**	**8,874**
		REVENUES	**7,986**	**3,995**	**7,986**	**7,986**	**7,986**	**7,986**
		EXPENDITURES	**2,219**	**11,160**	**22,319**	**8,874**	**8,874**	**8,874**
TOTAL BUSINESS UNIT-5157-ADRC--STATE SENIOR COM			**(5,767)**	**7,165**	**14,333**	**888**	**888**	**888**
5158-ADRC--ELDER ABUSE GRANT								
REVENUES								
421001		STATE AID	25,025	6,840	25,025	25,025	25,025	25,025
421058		STATE AID - PRIOR YEAR	10,004	10,600	-	-	-	-
REVENUES TOTAL			**35,029**	**17,440**	**25,025**	**25,025**	**25,025**	**25,025**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	5,589	3,523	-	-	-	-
511210		WAGES-REGULAR	86,591	47,702	111,750	112,302	116,040	116,040
511310		WAGES-SICK LEAVE	4,495	1,550	-	-	-	-
511320		WAGES-VACATION PAY	10,160	4,392	-	-	-	-
511330		WAGES-LONGEVITY PAY	648	-	-	711	729	729
511340		WAGES-HOLIDAY PAY	4,477	1,533	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	292	281	-	-	-	-
511380		WAGES-BEREAVEMENT	-	285	-	-	-	-
		SALARIES TOTAL	112,252	59,266	111,750	113,013	116,769	116,769
512141		SOCIAL SECURITY	8,532	4,475	8,949	9,159	9,362	9,362
512142		RETIREMENT (EMPLOYER)	7,846	4,030	8,060	8,215	8,238	8,238
512144		HEALTH INSURANCE	36,166	18,191	36,382	36,660	37,495	37,495
512145		LIFE INSURANCE	71	37	74	74	74	74
512173		DENTAL INSURANCE	2,122	1,111	2,222	2,257	2,257	2,257
		FRINGE TOTAL	54,737	27,844	55,687	56,365	57,426	57,426
		TOTAL SALARIES AND FRINGES	166,989	87,110	167,437	169,378	174,195	174,195
531303		COMPUTER EQUIPMT & SOFTWARE	714	-	-	-	-	-
532325		REGISTRATION	-	115	-	200	300	300
532332		MILEAGE	908	374	748	1,000	3,888	3,888
543951		YEAR END ALLOCATION	(89,637)	(55,453)	(110,905)	(88,697)	(88,697)	(88,697)
543954		OVERHEAD ALLOCATION	31,008	15,671	31,342	685	14,416	14,416
551901	08	OTHER FINANCIAL ASSIST -ELD	-	13	-	-	-	-
		OPERATING EXPENDITURES	(57,007)	(39,280)	(78,815)	(86,812)	(70,093)	(70,093)
		EXPENDITURES TOTAL	**109,982**	**47,830**	**88,622**	**82,566**	**104,102**	**104,102**
		REVENUES	**35,029**	**17,440**	**25,025**	**25,025**	**25,025**	**25,025**
		EXPENDITURES	**109,982**	**47,830**	**88,622**	**82,566**	**104,102**	**104,102**
TOTAL BUSINESS UNIT-5158-ADRC--ELDER ABUSE GRA			**74,953**	**30,390**	**63,597**	**57,541**	**79,077**	**79,077**
5159-ADRC--III-B SUPPORTIVE SERVICE								
REVENUES								
421036		ADVOCACY III-B	76,439	32,507	68,533	65,013	65,013	65,013
485100		DONATIONS - UNRESTRICTED	(1,712)	(31)	200	200	200	200
REVENUES TOTAL			**74,727**	**32,476**	**68,733**	**65,213**	**65,213**	**65,213**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	19,139	11,329	25,053	25,124	25,435	25,435
511310		WAGES-SICK LEAVE	1,863	63	-	-	-	-

HUMAN SERVICES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
511320		WAGES-VACATION PAY	2,085	714	-	-	-	-
511330		WAGES-LONGEVITY PAY	-	-	-	109	60	60
511340		WAGES-HOLIDAY PAY	861	287	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	513	133	-	-	-	-
		SALARIES TOTAL	24,461	12,526	25,053	25,233	25,495	25,495
512141		SOCIAL SECURITY	1,862	947	1,895	1,909	1,929	1,929
512142		RETIREMENT (EMPLOYER)	1,711	852	1,704	1,716	1,683	1,683
512144		HEALTH INSURANCE	5,330	2,538	5,075	5,085	5,203	5,203
512145		LIFE INSURANCE	27	11	23	23	23	23
512173		DENTAL INSURANCE	225	156	311	313	313	313
		FRINGE TOTAL	9,155	4,504	9,008	9,046	9,151	9,151
		TOTAL SALARIES AND FRINGES	33,616	17,030	34,061	34,279	34,646	34,646
532325		REGISTRATION	150	-	-	-	-	-
532332		MILEAGE	122	-	-	500	2,500	2,500
543951		YEAR END ALLOCATION	5,073	2,069	4,139	-	3,984	3,984
555147	08	SUPPORTIVE HOME CARE - ELD	-	11,251	-	-	34,200	34,200
555147	08634	JEFF HEALTH DEPT ELD 104.37	53,277	-	-	70,302	-	-
571005		DUPLICATING ALLOCATION	(106)	-	-	-	-	-
591519		OTHER INSURANCE	-	-	22,502	-	-	-
594950		OPERATING RESERVE	-	-	-	388	-	-
		OPERATING EXPENDITURES	58,516	13,320	26,641	71,190	40,684	40,684
		EXPENDITURES TOTAL	**92,132**	**30,350**	**60,702**	**105,469**	**75,330**	**75,330**
		REVENUES	**74,727**	**32,476**	**68,733**	**65,213**	**65,213**	**65,213**
		EXPENDITURES	**92,132**	**30,350**	**60,702**	**105,469**	**75,330**	**75,330**
TOTAL BUSINESS UNIT-5159-ADRC--III-B SUPPORTIVE SI			**17,405**	**(2,126)**	**(8,031)**	**40,256**	**10,117**	**10,117**

5163-ADRC--III-E FAMILY CAREGIVE SU

REVENUES

421001		STATE AID CARGVR SUPP III-E	30,660	15,330	24,763	28,585	28,582	28,582
REVENUES TOTAL			30,660	15,330	**24,763**	**28,585**	**28,582**	**28,582**

EXPENDITURES

511330		WAGES-LONGEVITY PAY	-	-	70	-	-	-
		SALARIES TOTAL	-	-	70	-	-	-
531313		PRINTING & DUPLICATING	326	-	-	-	-	-
532332		MILEAGE	-	-	-	2,000	-	-
543954		OVERHEAD ALLOCATION	-	-	-	2,793	-	-
555103	08	RESPITE CARE - ELD	35,842	15,595	31,190	26,147	32,517	32,517
555147	08634	JEFF HEALTH DEPT ELD 104.37	-	-	6,370	6,370	-	-
555408	08	COMMUNITY PREV & AWARE ELD	5,900	1,016	2,032	1,000	1,000	1,000
		OPERATING EXPENDITURES	42,068	16,611	39,592	38,310	33,517	33,517
		EXPENDITURES TOTAL	**42,068**	**16,611**	**39,662**	**38,310**	**33,517**	**33,517**
		REVENUES	**30,660**	**15,330**	**24,763**	**28,585**	**28,582**	**28,582**
		EXPENDITURES	**42,068**	**16,611**	**39,662**	**38,310**	**33,517**	**33,517**
TOTAL BUSINESS UNIT-5163-ADRC--III-E FAMILY CAREGI			**11,408**	**1,281**	**14,899**	**9,725**	**4,935**	**4,935**

5175-CF--EARLY INTERVENTION

REVENUES

421001		STATE AID	165,564	82,782	165,564	165,564	165,564	165,564
453100		PRIOR YEAR PUBLIC CHARGES	-	800	-	-	-	-
455407		0-3 THERAPY	9,483	3,681	7,363	12,000	12,000	12,000
455409		0-3 CASE MANAGEMENT	26,390	14,000	28,000	28,000	28,000	28,000
485100		DONATIONS - UNRESTRICTED	22	-	-	-	-	-
REVENUES TOTAL			**201,459**	**101,263**	**200,927**	**205,564**	**205,564**	**205,564**

EXPENDITURES

HUMAN SERVICES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
511110		SALARY-PERMANENT REGULAR	47,595	25,013	50,026	56,571	58,674	58,674
511210		WAGES-REGULAR	200,157	105,656	242,321	239,267	245,270	245,270
511310		WAGES-SICK LEAVE	9,401	6,129	-	-	-	-
511320		WAGES-VACATION PAY	13,431	3,395	-	-	-	-
511330		WAGES-LONGEVITY PAY	534	-	-	579	624	624
511340		WAGES-HOLIDAY PAY	11,009	3,592	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	3,182	2,034	-	-	-	-
511380		WAGES-BEREAVEMENT	1,242	-	-	-	-	-
		SALARIES TOTAL	286,551	145,819	292,347	296,417	304,568	304,568
512141		SOCIAL SECURITY	21,599	10,365	20,730	22,348	22,981	22,981
512142		RETIREMENT (EMPLOYER)	20,033	9,916	19,832	20,156	20,101	20,101
512144		HEALTH INSURANCE	78,107	38,525	77,050	77,202	78,977	78,977
512145		LIFE INSURANCE	27	14	28	26	30	30
512173		DENTAL INSURANCE	5,455	2,914	5,827	5,904	5,904	5,904
		FRINGE TOTAL	125,221	61,734	123,467	125,636	127,993	127,993
		TOTAL SALARIES AND FRINGES	411,772	207,553	415,814	422,053	432,561	432,561
531314		SMALL ITEMS OF EQUIPMENT	-	-	-	331	331	331
531319		OTHER OPERATING SUPPLIES	342	94	189	300	300	300
531348		EDUCATIONAL SUPPLIES	193	538	1,076	700	700	700
531355		CLIENT COSTS	4	-	-	-	-	-
532325		REGISTRATION	1,951	200	400	1,500	1,500	1,500
532332		MILEAGE	11,150	6,416	12,831	10,750	10,750	10,750
533236		WIRELESS INTERNET	2,297	919	1,838	3,000	3,000	3,000
543951		YEAR END ALLOCATION	(27,669)	(26,399)	(52,799)	(43,000)	(43,000)	(43,000)
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	3,081	3,417	3,417
543954		OVERHEAD ALLOCATION	86,968	41,431	82,862	84,916	74,434	74,434
555507	01611	0 TO 3 THERAPY DRESDOW DD	36,858	17,317	34,633	34,000	34,000	34,000
555507	01761	0 TO 3 THERAPY RRI DD 507	220,301	107,660	215,319	210,000	210,000	210,000
593399		MISCELLANEOUS EXPENDITURES	243	62	125	1,000	1,000	1,000
		OPERATING EXPENDITURES	332,638	148,238	296,474	306,578	296,432	296,432
		EXPENDITURES TOTAL	**744,410**	**355,791**	**712,288**	**728,631**	**728,993**	**728,993**
		REVENUES	**201,459**	**101,263**	**200,927**	**205,564**	**205,564**	**205,564**
		EXPENDITURES	**744,410**	**355,791**	**712,288**	**728,631**	**728,993**	**728,993**
TOTAL BUSINESS UNIT-5175-CF--EARLY INTERVENTION			**542,951**	**254,528**	**511,361**	**523,067**	**523,429**	**523,429**
5187-ADM--UNFUNDED SERVICES								
REVENUES								
421001		STATE AID	693	-	-	-	-	-
421082		MEDICAID AGENCY INCENTIVE	814	708	1,416	-	-	-
455212		MISC CLIENT REIMBURSEMENT	1,226	-	-	-	-	-
485100		DONATIONS - UNRESTRICTED	-	30	-	-	-	-
REVENUES TOTAL			**2,733**	**738**	**1,416**	**-**	**-**	**-**
EXPENDITURES								
533239		OTHER UTILITIES	14,625	-	14,821	14,821	14,821	14,821
535246		BUILDING SERVICE & MAINT	31,892	-	34,750	34,750	34,750	34,750
551901	09	OTHER FINANCIAL ASSIST - ES	(25)	-	-	-	-	-
551901	09932	CLIENT TEMPORARY HOUSING	100	-	-	155	155	155
551901	09934	FOOD PANTRY	497	-	-	-	-	-
557321		FOOD HOUSE/SUPPLIES	2,706	3,792	7,584	-	-	-
593256		BANK CHARGES	145	25	-	-	-	-
		OPERATING EXPENDITURES	49,940	3,817	57,155	49,726	49,726	49,726
		EXPENDITURES TOTAL	**49,940**	**3,817**	**57,155**	**49,726**	**49,726**	**49,726**
		REVENUES	**2,733**	**738**	**1,416**	**-**	**-**	**-**
		EXPENDITURES	**49,940**	**3,817**	**57,155**	**49,726**	**49,726**	**49,726**
TOTAL BUSINESS UNIT-5187-ADM--UNFUNDED SERVICES			**47,207**	**3,079**	**55,739**	**49,726**	**49,726**	**49,726**
5188-CF--BUSY BEE PRESCHOOL								

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
REVENUES								
455431		PRESCHOOL SERVICE FEES	3,550	2,428	4,855	6,500	6,500	6,500
485100		DONATIONS - UNRESTRICTED	299	-	-	-	-	-
REVENUES TOTAL			**3,849**	**2,428**	**4,855**	**6,500**	**6,500**	**6,500**
EXPENDITURES								
529160		INTERPRETER FEE	-	-	-	200	200	200
531312		OFFICE SUPPLIES	36	-	-	-	-	-
531315		INSTRUCTIONAL MATERIAL	-	-	-	60	60	60
531319		OTHER OPERATING SUPPLIES	20	-	-	-	-	-
531326		ADVERTISING	-	-	-	200	200	200
531348		EDUCATIONAL SUPPLIES	365	145	291	310	349	349
532325		REGISTRATION	-	-	-	400	-	-
532332		MILEAGE	-	22	-	-	-	-
543951		YEAR END ALLOCATION	40,276	25,787	51,574	43,000	43,000	43,000
543954		OVERHEAD ALLOCATION	9,102	5,120	10,240	8,026	8,026	8,026
593399		MISCELLANEOUS EXPENDITURES	692	361	722	1,579	866	866
		OPERATING EXPENDITURES	50,491	31,435	62,827	53,775	52,701	52,701
		EXPENDITURES TOTAL	**50,491**	**31,435**	**62,827**	**53,775**	**52,701**	**52,701**
		REVENUES	**3,849**	**2,428**	**4,855**	**6,500**	**6,500**	**6,500**
		EXPENDITURES	**50,491**	**31,435**	**62,827**	**53,775**	**52,701**	**52,701**
TOTAL BUSINESS UNIT-5188-CF--BUSY BEE PRESCHOOL			**46,642**	**29,007**	**57,972**	**47,275**	**46,201**	**46,201**
5189-CF--INCREDIBLE YEARS								
REVENUES								
421001		STATE AID	1,305	-	-	-	-	-
455431		PRESCHOOL SERVICE FEES	-	-	100	-	-	-
485100		DONATIONS - UNRESTRICTED	2,000	(500)	-	-	-	-
REVENUES TOTAL			**3,305**	**(500)**	**100**	**-**	**-**	**-**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	39	-	-	-	-	-
511210		WAGES-REGULAR	1,218	436	-	-	-	-
		SALARIES TOTAL	1,257	436	-	-	-	-
512141		SOCIAL SECURITY	96	33	-	-	-	-
512142		RETIREMENT (EMPLOYER)	88	30	-	-	-	-
512144		HEALTH INSURANCE	191	65	-	-	-	-
512145		LIFE INSURANCE	1	-	-	-	-	-
512173		DENTAL INSURANCE	14	5	-	-	-	-
		FRINGE TOTAL	390	133	-	-	-	-
		TOTAL SALARIES AND FRINGES	1,647	569	-	-	-	-
529299		PURCHASE CARE & SERVICES	735	-	-	-	-	-
531315		INSTRUCTIONAL MATERIAL	-	-	3,000	3,000	3,000	3,000
531348		EDUCATIONAL SUPPLIES	412	-	4,000	4,000	3,000	3,000
531355		CLIENT COSTS	100	-	-	-	-	-
532332		MILEAGE	-	-	3,000	3,000	3,000	3,000
543951		YEAR END ALLOCATION	30,931	9,390	-	-	-	-
543953		SUPPORT & FISCAL ALLOCATION	-	-	-	1,258	1,972	1,972
543954		OVERHEAD ALLOCATION	9,337	1,177	-	-	-	-
557321		FOOD HOUSE/SUPPLIES	2,201	164	-	-	-	-
593399		MISCELLANEOUS EXPENDITURES	447	319	4,500	4,500	4,500	4,500
		OPERATING EXPENDITURES	44,163	11,050	14,500	15,758	15,472	15,472
		EXPENDITURES TOTAL	**45,810**	**11,619**	**14,500**	**15,758**	**15,472**	**15,472**
		REVENUES	**3,305**	**(500)**	**100**	**-**	**-**	**-**
		EXPENDITURES	**45,810**	**11,619**	**14,500**	**15,758**	**15,472**	**15,472**
TOTAL BUSINESS UNIT-5189-CF--INCREDIBLE YEARS			**42,505**	**12,119**	**14,400**	**15,758**	**15,472**	**15,472**
5190-ADM-MANAGEMENT								

HUMAN SERVICES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	178,574	111,846	203,193	313,633	322,057	322,057
511210		WAGES-REGULAR	248,642	144,839	421,017	673,919	692,585	692,585
511280		WAGES-PREMIUM PAY	-	-	-	-	2,000	2,000
511310		WAGES-SICK LEAVE	24,473	16,600	-	-	-	-
511320		WAGES-VACATION PAY	67,714	18,098	-	-	-	-
511330		WAGES-LONGEVITY PAY	3,490	-	-	3,705	3,790	3,790
511340		WAGES-HOLIDAY PAY	36,635	13,240	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	21,723	16,171	-	-	-	-
511380		WAGES-BEREAVEMENT	931	609	-	-	-	-
		SALARIES TOTAL	582,182	321,403	624,210	991,257	1,020,432	1,020,432
512141		SOCIAL SECURITY	43,919	24,131	48,263	74,564	76,762	76,762
512142		RETIREMENT (EMPLOYER)	40,692	21,856	43,713	67,405	66,808	66,808
512144		HEALTH INSURANCE	162,918	85,727	171,454	310,636	297,301	297,301
512145		LIFE INSURANCE	336	191	382	547	647	647
512173		DENTAL INSURANCE	9,728	5,506	11,012	19,368	18,792	18,792
		FRINGE TOTAL	257,593	137,411	274,824	472,520	460,310	460,310
		TOTAL SALARIES AND FRINGES	839,775	458,814	899,034	1,463,777	1,480,742	1,480,742
514151		PER DIEM	4,950	2,360	4,720	7,000	7,000	7,000
531319		OTHER OPERATING SUPPLIES	7	-	-	-	-	-
532156		BOARD MEMBER TRAINING	1,348	219	438	750	750	750
532325		REGISTRATION	8,620	315	630	4,000	4,000	4,000
532332		MILEAGE	4,009	1,589	3,177	5,500	5,500	5,500
543951		YEAR END ALLOCATION	-	(289)	(579)	(1,481,027)	(748,124)	(748,124)
543953		SUPPORT & FISCAL ALLOCATION	(531)	-	-	-	-	-
543954		OVERHEAD ALLOCATION	(858,154)	(463,004)	(926,008)	-	(748,124)	(748,124)
593258		CASH SHORT/OVER	(24)	(6)	-	-	-	-
		OPERATING EXPENDITURES	(839,775)	(458,816)	(917,622)	(1,463,777)	(1,478,998)	(1,478,998)
		EXPENDITURES TOTAL	**-**	**(2)**	**(18,588)**	**-**	**1,744**	**1,744**
		EXPENDITURES	**-**	**(2)**	**(18,588)**	**-**	**1,744**	**1,744**
TOTAL BUSINESS UNIT-5190-ADM-MANAGEMENT			**-**	**(2)**	**(18,588)**	**-**	**1,744**	**1,744**
5195-ADM--VEHICLE ESCROW								
REVENUES								
481001		INTEREST & DIVIDENDS	24	16	-	-	-	-
REVENUES TOTAL			**24**	**16**	**-**	**-**	**-**	**-**
EXPENDITURES								
594950		OPERATING RESERVE	-	-	-	27,219	-	-
		OPERATING EXPENDITURES	-	-	-	27,219	-	-
		EXPENDITURES TOTAL	**-**	**-**	**-**	**27,219**	**-**	**-**
		REVENUES	**24**	**16**	**-**	**-**	**-**	**-**
		EXPENDITURES	**-**	**-**	**-**	**27,219**	**-**	**-**
TOTAL BUSINESS UNIT-5195-ADM--VEHICLE ESCROW			**(24)**	**(16)**	**-**	**27,219**	**-**	**-**
5200-ADM--OVERHEAD & MAINTENANCE								
REVENUES								
411100		GENERAL PROPERTY TAXES	8,302,128	4,175,196	8,350,391	8,350,391	8,331,173	8,331,173
451002		PRIVATE PARTY PHOTOCOPY	3,397	1,553	3,106	4,736	4,736	4,736
455433		HEAD START PUBLIC CHARGES	6,452	3,226	6,452	6,452	6,452	6,452
474140		HEALTH DEPT BILLED	76,651	38,326	76,651	76,651	76,651	76,651
483002		MISC SALE/MATERIAL & SUPPLY	259	-	-	-	-	-
483009		SALE SQUAD VEHICLES	2,003	-	-	-	-	-
484001		INSURANCE RECOVERY	29,537	1,025	1,025	-	-	-
486001		VENDING COMMISSION	1,217	484	969	1,500	1,500	1,500
489999		ALLOCATED NON FUNDABLE	46,446	-	34,749	49,571	49,571	49,571

HUMAN SERVICES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
REVENUES TOTAL			**8,468,090**	**4,219,810**	**8,473,343**	**8,489,301**	**8,470,083**	**8,470,083**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	63,068	29,568	59,135	77,363	79,863	79,863
511210		WAGES-REGULAR	124,191	65,094	163,732	140,664	143,718	143,718
511220		WAGES-OVERTIME	1,849	450	-	-	-	-
511230		WAGES-REGULAR OVERTIME	92	69	-	-	-	-
511290		WAGES-OTHER WAGES	6,490	3,220	-	-	-	-
511310		WAGES-SICK LEAVE	2,998	3,926	-	-	-	-
511320		WAGES-VACATION PAY	15,671	6,115	-	-	-	-
511330		WAGES-LONGEVITY PAY	1,053	-	-	936	1,066	1,066
511340		WAGES-HOLIDAY PAY	7,468	2,301	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	2,312	626	-	-	-	-
511380		WAGES-BEREAVEMENT	370	185	-	-	-	-
		SALARIES TOTAL	225,562	111,554	222,867	218,963	224,647	224,647
512141		SOCIAL SECURITY	17,020	8,298	16,595	16,528	16,890	16,890
512142		RETIREMENT (EMPLOYER)	15,665	7,586	15,172	14,890	14,827	14,827
512144		HEALTH INSURANCE	52,956	29,618	59,235	52,624	61,037	61,037
512145		LIFE INSURANCE	162	92	184	173	205	205
512146		WORKERS COMPENSATION	39,885	52,336	30,328	12,000	12,000	12,000
512148		UNEMPLOYMENT COMPENSATION	531	-	10,060	5,000	5,000	5,000
512150		FSA CONTRIBUTION	-	32,250	33,250	33,125	34,250	34,250
512173		DENTAL INSURANCE	3,964	2,128	4,256	4,320	4,320	4,320
		FRINGE TOTAL	130,183	132,308	169,080	138,660	148,529	148,529
		TOTAL SALARIES AND FRINGES	355,745	243,862	391,947	357,623	373,176	373,176
521212		LEGAL	4,226	1,932	3,863	7,000	5,000	5,000
521213		ACCOUNTING & AUDITING	19,560	13,560	17,200	14,960	14,960	14,960
521219		OTHER PROFESSIONAL SERV	-	-	-	25,000	21,000	21,000
521296		COMPUTER SUPPORT	2,790	2,704	-	50,388	9,000	9,000
529002		CLEARING HOUSE SERVICES	2,698	1,684	3,367	4,000	4,000	4,000
529170		GROUNDS KEEPING CHARGES	11,791	5,447	23,172	17,853	12,473	12,473
529299		PURCHASE CARE & SERVICES	10,042	-	-	-	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	25,908	5,125	20,000	5,000	5,000	5,000
531304		NONCAPITAL AUTO	2,009	-	10,000	-	-	-
531311		POSTAGE & BOX RENT	21,073	21,198	35,000	22,000	22,000	22,000
531312		OFFICE SUPPLIES	64,627	31,378	62,755	43,000	43,000	43,000
531313		PRINTING & DUPLICATING	13,998	11,384	22,768	12,000	12,000	12,000
531314		SMALL ITEMS OF EQUIPMENT	41,255	199	30,000	8,000	8,000	8,000
531315		INSTRUCTIONAL MATERIAL	5,125	-	-	-	-	-
531319		OTHER OPERATING SUPPLIES	656	265	-	-	-	-
531324		MEMBERSHIP DUES	1,000	4,030	2,000	1,700	1,700	1,700
531326		ADVERTISING	6,197	2,019	5,500	6,500	6,500	6,500
531348		EDUCATIONAL SUPPLIES	2,799	1,928	500	300	2,000	2,000
531349		OTHER OPERATING EXPENSES	-	-	1,000	100	100	100
531351		GAS/DIESEL	45,712	13,515	27,030	43,000	30,000	30,000
533221		WATER	2,868	1,450	2,899	2,973	2,575	2,575
533222		ELECTRIC	48,191	24,466	48,932	45,500	49,000	49,000
533223		SEWER	3,390	1,730	3,460	3,400	3,400	3,400
533224		NATURAL GAS	19,963	8,388	20,000	25,000	23,000	23,000
533225		TELEPHONE & FAX	38,863	16,322	32,644	44,000	40,000	40,000
533228		INTERNET	34	-	-	1,400	-	-
533235		STORM WATER UTILITY	1,509	856	1,711	1,539	1,539	1,539
533236		WIRELESS INTERNET	39,070	15,356	30,712	38,500	39,000	39,000
535242		MAINTAIN MACHINERY & EQUIP	35,060	16,554	43,107	29,879	30,000	30,000
535245		GROUNDS IMPROVEMENTS	98	45	9,000	6,000	2,000	2,000
535247		BLDG REPAIR & MAINT	1,440	720	1,440	-	2,000	2,000
535297		REFUSE COLLECTION	3,387	1,611	3,875	3,700	3,700	3,700
535344		HOUSEHOLD & JANITORIAL SUPP	20,788	10,360	20,721	23,000	22,000	22,000
535352		VEHICLE PARTS & REPAIRS	17,863	7,859	15,717	18,000	18,000	18,000
535360		REPAIR & MAINTENANCE	64,143	31,614	63,228	25,000	31,000	31,000
543954		OVERHEAD ALLOCATION	(1,295,006)	(678,932)	(1,357,864)	(1,194,767)	(1,186,062)	(1,186,062)
571004		IP TELEPHONY ALLOCATION	31,776	19,538	24,090	39,077	49,809	49,809
571005		DUPLICATING ALLOCATION	3,290	6,603	6,789	13,203	12,237	12,237
571007		MIS DIRECT CHARGES	105,902	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	215,659	110,368	220,737	220,737	240,645	240,645
571010		MIS SYSTEMS GRP ALLOC(ISIS)	101,645	59,471	118,942	118,942	129,755	129,755
591519		OTHER INSURANCE	51,829	28,845	45,574	55,403	55,403	55,403
591520		LIABILITY CLAIMS	16,989	5,750	-	-	-	-
		OPERATING EXPENDITURES	(189,783)	(194,658)	(380,131)	(218,713)	(234,266)	(234,266)

HUMAN SERVICES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		EXPENDITURES TOTAL	**165,962**	**49,204**	**11,816**	**138,910**	**138,910**	**138,910**
OTHER FINANCING SOURCES (USES)								
611104		OPERATING TRANSFER OUT	255,258	-	-	-	-	-
OTHER FINANCING SOURCES (USES) TOTAL			**255,258**	**-**	**-**	**-**	**-**	**-**
		REVENUES	**8,468,090**	**4,219,810**	**8,473,343**	**8,489,301**	**8,470,083**	**8,470,083**
		EXPENDITURES	**165,962**	**49,204**	**11,816**	**138,910**	**138,910**	**138,910**
		OTHER FINANCING SOURCES (USE	**255,258**	**-**	**-**	**-**	**-**	**-**
TOTAL BUSINESS UNIT-5200-ADM--OVERHEAD & MAINTE			**(8,046,870)**	**(4,170,606)**	**(8,461,527)**	**(8,350,391)**	**(8,331,173)**	**(8,331,173)**
5210-ADM--CAPITAL OUTLAY								
EXPENDITURES								
594801		CAP PROGRAMMING CHARGES	186,803	83,176	125,000	125,000	116,088	116,088
594810		CAP EQUIPMENT	65,910	9,204	-	-	-	-
594811		CAP AUTOMOBILES	-	16,178	16,107	16,107	95,000	95,000
594813		CAP OFC EQUIP	5,524	-	-	-	-	-
594820		CAP OTHER	31,482	45,501	344,408	344,408	84,000	84,000
594822		CAP IMPRV BLDG	7,248	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	296,967	154,059	485,515	485,515	295,088	295,088
		EXPENDITURES TOTAL	**296,967**	**154,059**	**485,515**	**485,515**	**295,088**	**295,088**
OTHER FINANCING SOURCES (USES)								
611103		OPERATING TRANSFER IN	-	-	-	-	(295,088)	(295,088)
OTHER FINANCING SOURCES (USES) TOTAL			**-**	**-**	**-**	**-**	**(295,088)**	**(295,088)**
		EXPENDITURES	**296,967**	**154,059**	**485,515**	**485,515**	**295,088**	**295,088**
		OTHER FINANCING SOURCES (USE	**-**	**-**	**-**	**-**	**(295,088)**	**(295,088)**
TOTAL BUSINESS UNIT-5210-ADM--CAPITAL OUTLAY			**296,967**	**154,059**	**485,515**	**485,515**	**-**	**-**
5221-ADM--CAPITAL OUTLAY RECLASS								
EXPENDITURES								
594999		CAPITAL OUTLAY RECLASS	332,534	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	332,534	-	-	-	-	-
		EXPENDITURES TOTAL	**332,534**	**-**	**-**	**-**	**-**	**-**
		EXPENDITURES	**332,534**	**-**	**-**	**-**	**-**	**-**
TOTAL BUSINESS UNIT-5221-ADM--CAPITAL OUTLAY RE			**332,534**	**-**	**-**	**-**	**-**	**-**
5225-ADM--HEALTH/HUMAN SERV RECLASS								
EXPENDITURES								
539999		FUNCTIONAL COSTS-HH	(332,534)	-	-	-	-	-
		OPERATING EXPENDITURES	(332,534)	-	-	-	-	-
		EXPENDITURES TOTAL	**(332,534)**	**-**	**-**	**-**	**-**	**-**
		EXPENDITURES	**(332,534)**	**-**	**-**	**-**	**-**	**-**
TOTAL BUSINESS UNIT-5225-ADM--HEALTH/HUMAN SER			**(332,534)**	**-**	**-**	**-**	**-**	**-**
		REVENUES	**20,319,293**	**10,503,529**	**20,914,336**	**21,576,819**	**22,441,673**	**22,441,673**
		EXPENDITURES	**20,052,634**	**10,458,935**	**21,135,285**	**22,031,438**	**22,736,761**	**22,736,761**
		OTHER FINANCING SOURCES (USE	**255,258**	**-**	**-**	**-**	**(295,088)**	**(295,088)**
TOTAL HUMAN SERVICES DEPARTMENT			**(11,401)**	**(44,594)**	**220,949**	**454,619**	**-**	**-**

Highway Department

Highway Department

The Jefferson County Highway Department is responsible for upgrading, repairing and maintaining 390 lane-miles of state highways, including 100 lane-miles of Interstate Highway 94, along with 521 lane-miles of county trunk highways, and various town highways as requested.

MISSION

To provide a safe and efficient highway system for all highway users in Jefferson County.

PROGRAM DESCRIPTION

- Reconstructs county and town highways including grading work, pulverizing of existing pavement and placing of base materials
- Rehabilitates county, state and town highways
- Pulverizes, mills and resurfaces county highways
- Resurfaces state, city, town and village roads in Jefferson County when requested
- Performs seal coating and crack sealing on county, state and town highways
- Removes snow and prevents ice accumulation on county, state and town highways
- Performs sign installation and maintenance on county, state and town highways
- Marks, fabricates, erects, and maintains all guard rails and reflectors on highways under county jurisdiction
- Clears and cleans culverts and performs other related drainage work
- Maintains and replaces culverts and bridges
- Maintains and repairs all Highway Department equipment
- Performs welding for all Highway Department equipment
- Locates section corners under road surfaces for the surveyor and replaces the disturbed highway building materials
- Issues permits to install driveways onto County Trunk Highways and to work on highway right-of-ways
- Consults with private individuals on installation of culverts and driveways
- Provides emergency assistance in times of natural disasters
- Supports other county departments in completion of special projects

Highway Department

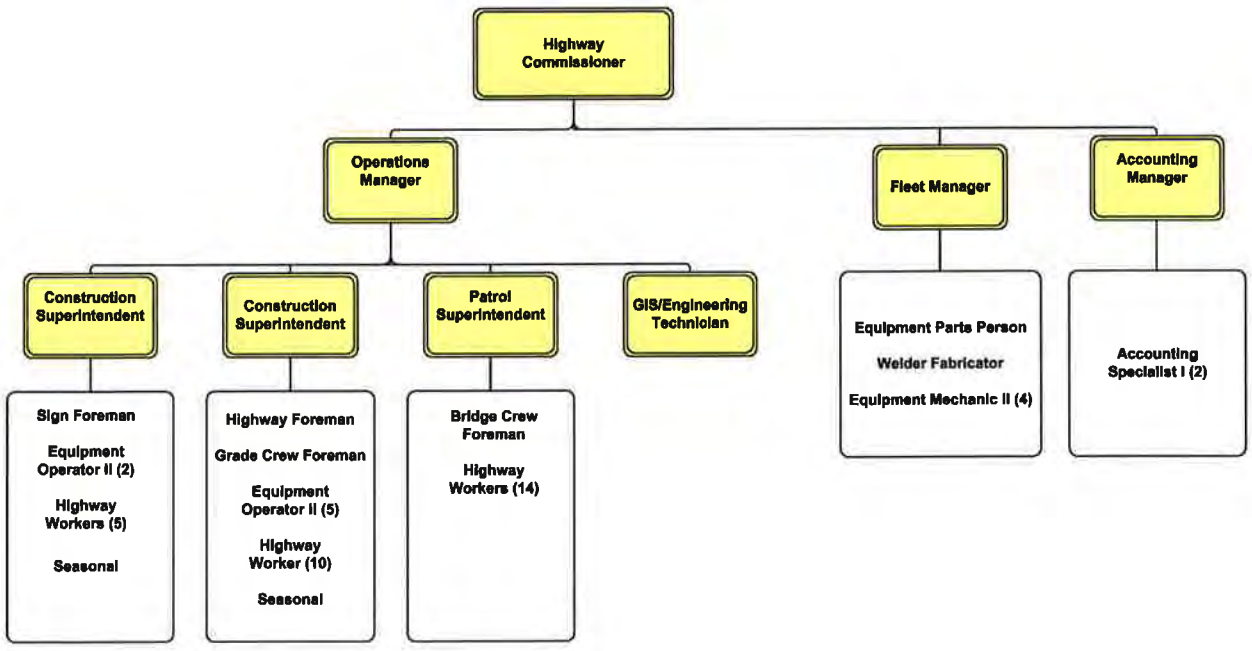
PERFORMANCE MEASURES

PERFORMANCE MEASURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL
Pavement Ratings (Average 1 to 10 Scale, Goal: 6.0)	6.1	5.9	5.6	5.7	5.5
County Miles Paved (Goal: 12.8 miles)	11.5	8.9	9.3	7.4	13.0
Bridge Ratings (1-100 Scale, Goal: 80.0)	84.4	84.4	84.2	84.2	84.6

Pavement Ratings - The pavement ratings listed in the performance measure chart represent the average pavement ratings for all Jefferson County highways. Goal 6.0 (Below goal, 5.5)

County Miles Paved – The performance measure chart lists the total county highway miles paved from 2011-2015. Goal 12.8 miles paved (2015 at Goal, 13.0 miles, 2011-2015 below goal, 10.0 miles average)

Bridge Ratings – All county bridges are rated bi-annually using the WisDOT/FHWA bridge inspection standards. The bride sufficiency ratings of all bridges will range from 0-100. There are no county bridges currently eligible for federal/state replacement funding based on the sufficiency ratings: Goal: 80.0 (Above goal, 84.6)



Highway Department

Financial Summary

	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Intergovernmental Revenues	1,583,597	2,120,951	1,770,817	1,833,838	63,021	3.56%
Licenses & Permits	11,855	7,725	7,425	7,725	300	4.04%
Public Charges	9,470	11,200	6,200	10,200	4,000	64.52%
Intergovernmental Charges	2,934,263	2,749,986	2,896,238	3,228,299	332,061	11.47%
Misc. Revenues	12,462,452	137,767	107,339	100,918	(6,421)	-5.98%
Other Financing Sources	-	-	(5,057,224)	890,693	5,947,917	-
Total Revenues	17,001,637	5,027,629	(269,205)	6,071,673	6,340,878	-2355.41%
Expenditures						
Personnel Expenses	4,468,858	4,754,975	4,662,708	4,891,528	228,820	4.91%
Purchased Services	26,261	23,558	42,568	24,219	(18,349)	-43.11%
Operating Costs	6,348,904	8,192,236	6,255,450	7,340,823	1,085,373	17.35%
Allocations	(1,979,988)	(2,324,224)	(1,186,631)	(1,518,001)	(331,370)	27.93%
Depreciation	911,567	1,204,441	997,546	1,212,441	214,895	21.54%
Interdept. Charges	67,277	77,509	78,247	77,509	(738)	-0.94%
Other Expenses	114,384	143,686	121,740	159,691	37,951	31.17%
Total Expenditures	9,957,263	12,072,181	10,971,628	12,188,210	1,216,582	11.09%
Property Taxes	5,949,105	5,743,609	5,743,609	5,808,537	64,928	1.13%
Addition to (Use of) Fund Balance	12,993,479	(1,300,943)	(5,497,224)	(308,000)		

Summary Highlights:

The 2016 budget provides $5,808,537 in tax levy, which is a $64,928 increase in levy from the 2015 adopted budget.

Summary of Capital Items:

Road Projects:

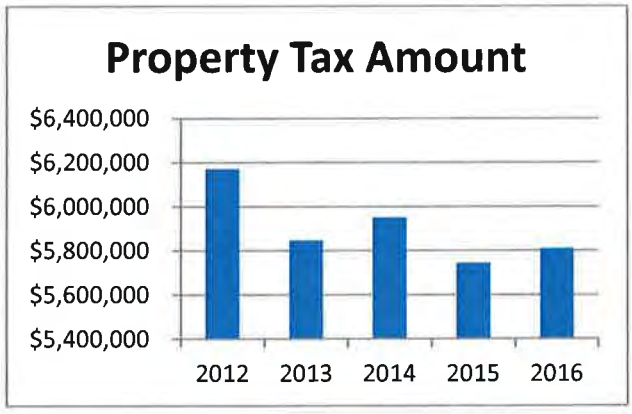
$ 1,995,226	CTH Y (STH 18-CTH D) Rehabilitation	6.25 Miles
$ 2,400,000	CTH J (CTH G-STH 89) Construction	3.00 Miles
$ 59,000	Building and Equipment Storage Allocation	
$ 4,454,226	Subtotal	
$ 790,000	CTH A Project from 2015 Budget	
$ 5,244,226	Total Road Project Expense	

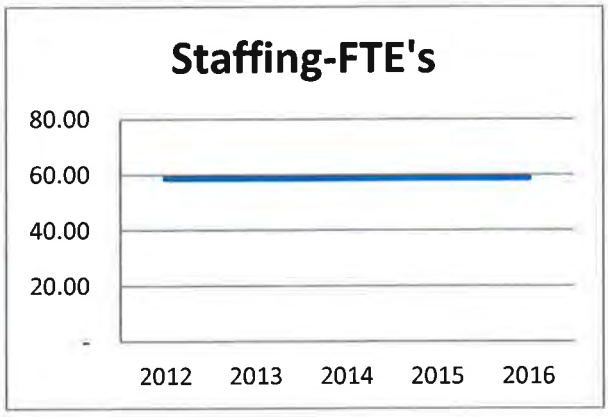
Funding for Road Projects:

$ 3,946,226	Tax Levy
$ 200,000	Local Road Improvement Grant from State Funding on CTH J
$ 308,000	Use of Fund Balance
$ 790,000	Carry over funds from 2015
$ 5,244,226	Total Funding for Road Projects

Equipment

$	600,000	Single Axle Plow Trucks (4)-Trade In $100,000
$	150,000	Small Trucks (Crew/Dump) (4)-Trade In $15,000
$	245,000	Motor Grader-Trade In $120,000
$	300,000	Tractors/Mowers (4)-Trade In $60,000
$	55,000	Sweeper-Trade In $10,000
$	55,000	Highway Maintenance-Support Equipment-Trade In $5,000
$	40,000	Highway Pit/Shop Equipment-Trade In $5,000
$	668,000	L90 Loaders (4)-Trade In $668,000
$	215,000	L110 Loader-Trade In $215,000
$	257,000	Track Excavator-Trade In $257,000
$	52,690	Set Up Cost for New Equipment
$	2,637,690	Subtotal New Equipment
$	1,455,000	Less Trade Ins
$	1,182,690	Total New Equipment
$	5,128,916	Total Capital





HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
40000-REVENUES								
REVENUES								
411100		GENERAL PROPERTY TAXES	5,949,105	5,743,609	5,743,609	5,743,609	5,808,537	5,808,537
486001		VENDING COMMISSION	-	226	-	-	-	-
486015		CAPITAL CONTRIBUTIONS	12,176,133	-	-	-	-	-
REVENUES TOTAL			**18,125,238**	**5,743,835**	**5,743,609**	**5,743,609**	**5,808,537**	**5,808,537**
		REVENUES	**18,125,238**	**5,743,835**	**5,743,609**	**5,743,609**	**5,808,537**	**5,808,537**
TOTAL BUSINESS UNIT-40000-REVENUES			**18,125,238**	**5,743,835**	**5,743,609**	**5,743,609**	**5,808,537**	**5,808,537**
53111-ADMINISTRATION								
REVENUES								
421068		STATE AID RECORDS & REPORTS	4,894	-	4,894	4,751	4,894	4,894
432001		ACCESS PERMIT REVENUE	1,050	655	700	400	700	700
432002		RIGHT-OF-WAY PERMIT REVENUE	435	85	300	300	300	300
432003		OVERSIZE/OVERWEIGHT PERMIT RI	200	175	225	225	225	225
432004		UTILITY PERMIT REVENUE	10,170	750	6,500	6,500	6,500	6,500
471238		RECORDS & REPORTS PBM	5,202	-	-	-	27,197	27,197
471239		RECORDS & REPORTS & SUPR	83,769	47,133	86,000	86,000	86,000	86,000
472232		RECORDS/REPORTS GENERAL	28,153	8,251	25,000	25,000	25,000	25,000
472334		RECORDS/REPORTS RD CONST	12,126	-	15,000	25,000	12,000	12,000
472336		RECORDS/REPORTS BR CONST	2,080	-	1,200	1,200	2,000	2,000
REVENUES TOTAL			**148,079**	**57,049**	**139,819**	**149,376**	**164,816**	**164,816**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	114,827	91,478	161,084	131,084	166,867	166,867
511210		WAGES-REGULAR	63,482	40,857	103,213	76,991	80,474	80,474
511220		WAGES-OVERTIME	2,293	3,503	3,267	3,267	3,413	3,413
		SALARIES TOTAL	180,602	135,838	267,564	211,342	250,754	250,754
512130		FRINGES	117,878	98,408	210,787	154,280	197,548	197,548
512141	845	SOCIAL SECURITY HY COMMITTEE	279	132	300	300	300	300
		FRINGE TOTAL	118,157	98,540	211,087	154,580	197,848	197,848
		TOTAL SALARIES AND FRINGES	298,759	234,378	478,651	365,922	448,602	448,602
514151	845	HIGHWAY COMMITTEE PER DIEM	3,705	1,730	3,975	3,975	3,975	3,975
521213		ACCOUNTING & AUDITING	8,800	6,102	6,102	6,732	6,732	6,732
521296		COMPUTER SUPPORT	599	-	600	600	600	600
531303		COMPUTER EQUIPMT & SOFTWARE	892	-	1,800	1,800	1,800	1,800
531311		POSTAGE & BOX RENT	450	-	900	900	900	900
531312		OFFICE SUPPLIES	2,825	2,164	3,000	3,000	3,000	3,000
531313		PRINTING & DUPLICATING	-	-	100	100	100	100
531321		PUBLICATION OF LEGAL NOTICE	46	-	50	-	50	50
531324		MEMBERSHIP DUES	564	375	570	570	570	570
531326		ADVERTISING	693	550	1,100	600	700	700
531329		OTHER PUBL/SUBSCR/DUES	158	-	160	350	160	160
531349		OTHER OPERATING EXPENSES	59	139	150	-	150	150
532325		REGISTRATION	909	793	1,200	1,200	1,200	1,200
532325	845	REGISTRATION HWY COMMITTEE	785	575	700	700	700	700
532332	845	MILEAGE HWY COMMITTEE	819	657	850	820	850	850
532335		MEALS	14	-	150	150	150	150
532336		LODGING	940	198	1,000	1,750	1,750	1,750
532336	845	LODGING HWY COMMITTEE	99	99	200	400	400	400
535242		MAINTAIN MACHINERY & EQUIP	1,298	616	1,298	-	1,298	1,298
543356		BUILDING ALLOCATION	5,849	-	6,100	6,100	6,100	6,100
543811		AUTOMOTIVE ALLOCATION	-	-	6,700	6,700	6,700	6,700
543943		SHOP SERVICES ALLOCATION	-	-	500	500	500	500
543951		YEAR END ALLOCATION	546	-	-	-	-	-
544534		MACHINERY RENTAL	7	74	200	200	200	200
571004		IP TELEPHONY ALLOCATION	739	-	1,041	1,041	1,041	1,041
571005		DUPLICATING ALLOCATION	-	14	28	-	28	28
571007		MIS DIRECT CHARGES	1,049	-	1,050	-	1,050	1,050
571009		MIS PC GROUP ALLOCATION	7,886	-	9,387	9,387	9,387	9,387
571010		MIS SYSTEMS GRP ALLOCATION	13,297	-	15,455	15,455	15,455	15,455
		OPERATING EXPENDITURES	53,028	14,086	64,366	63,030	65,546	65,546

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		EXPENDITURES TOTAL	**351,787**	**248,464**	**543,017**	**428,952**	**514,148**	**514,148**
		REVENUES	**148,079**	**57,049**	**139,819**	**149,376**	**164,816**	**164,816**
		EXPENDITURES	**351,787**	**248,464**	**543,017**	**428,952**	**514,148**	**514,148**
TOTAL BUSINESS UNIT-53111-ADMINISTRATION			**203,708**	**191,415**	**403,198**	**279,576**	**349,332**	**349,332**
53121-GENERAL ENGINEERING								
EXPENDITURES								
511210		WAGES-REGULAR	21,893	20,202	48,215	27,628	50,063	50,063
511220		WAGES-OVERTIME	1,339	898	996	972	1,019	1,019
		SALARIES TOTAL	23,232	21,100	49,211	28,600	51,082	51,082
512130		FRINGES	14,657	15,283	38,768	20,878	40,242	40,242
		FRINGE TOTAL	14,657	15,283	38,768	20,878	40,242	40,242
		TOTAL SALARIES AND FRINGES	37,889	36,383	87,979	49,478	91,324	91,324
531303		COMPUTER EQUIPMT & SOFTWARE	198	-	-	400	-	-
531312		OFFICE SUPPLIES	19	-	200	250	250	250
531349		OTHER OPERATING EXPENSES	2,069	183	1,500	1,500	1,500	1,500
531362		CONSUMABLE TOOLS	1,492	(1,920)	1,500	1,500	1,500	1,500
531561		HIGHWAY MATERIALS	-	268	300	-	300	300
531562		DP HIGHWAY MATERIALS	298	-	500	1,000	500	500
531571		SHOP MATERIALS	3	-	-	-	-	-
532325		REGISTRATION	-	80	200	532	200	200
532332		MILEAGE	407	-	-	-	-	-
532335		MEALS	-	20	32	-	32	32
532336		LODGING	-	70	70	-	100	100
533225		TELEPHONE (CELL)	-	-	-	680	-	-
543356		BUILDING ALLOCATION	60	-	250	250	250	250
544534		MACHINERY RENTAL	1,498	2,084	4,200	5,000	4,200	4,200
571004		IP TELEPHONY ALLOCATION	123	-	125	173	125	125
571009		MIS PC GROUP ALLOCATION	1,753	-	1,760	2,086	1,760	1,760
571010		MIS SYSTEMS GRP ALLOCATION	2,955	-	3,000	3,435	3,000	3,000
		OPERATING EXPENDITURES	10,875	785	13,637	16,806	13,717	13,717
		EXPENDITURES TOTAL	**48,764**	**37,168**	**101,616**	**66,284**	**105,041**	**105,041**
		EXPENDITURES	**48,764**	**37,168**	**101,616**	**66,284**	**105,041**	**105,041**
TOTAL BUSINESS UNIT-53121-GENERAL ENGINEERING			**48,764**	**37,168**	**101,616**	**66,284**	**105,041**	**105,041**
53182-LOCAL ROAD AIDS								
EXPENDITURES								
540797 501		RD AID (TWN AZTALAN)	3,457	-	3,457	3,457	3,457	3,457
540797 503		RD AID (TWN CONCORD)	5,068	-	5,068	5,068	5,068	5,068
540797 504		RD AID (TWN FARMINGTON)	5,450	-	5,463	5,463	5,463	5,463
540797 506		RD AID (TWN IXONIA)	7,082	-	7,082	7,082	7,082	7,082
540797 507		RD AID (TWN JEFFERSON)	4,757	-	4,757	4,757	4,757	4,757
540797 508		RD AID (TWN KOSHKONONG)	6,959	-	6,959	6,959	6,959	6,959
540797 509		RD AID (TWN LAKE MILLS)	3,788	-	3,788	3,788	3,788	3,788
540797 511		RD AID (TWN OAKLAND)	5,028	-	5,028	5,028	5,028	5,028
540797 512		RD AID (TWN PALMYRA)	3,805	-	3,805	3,805	3,805	3,805
540797 513		RD AID (TWN SULLIVAN)	4,000	-	4,000	4,000	4,000	4,000
540797 514		RD AID (TWN SUMNER)	2,530	-	2,530	2,530	2,530	2,530
540797 516		RD AID (TWN WATERTOWN)	5,628	-	5,880	5,880	5,880	5,880
540797 517		RD AID (VIL JOHNSON CREEK)	2,134	-	2,132	2,132	2,132	2,132
540797 518		RD AID (VIL PALMYRA)	2,000	-	2,000	2,000	2,000	2,000
540797 519		RD AID (VIL SULLIVAN)	2,000	-	2,000	2,000	2,000	2,000
540797 521		RD AID (CTY JEFFERSON)	4,750	-	4,750	4,750	4,750	4,750
540797 522		RD AID (CTY LAKE MILLS)	3,167	-	3,167	3,167	3,167	3,167
540797 523		RD AID (CTY WATERLOO)	2,000	-	2,000	2,000	2,000	2,000
		OPERATING EXPENDITURES	73,603	-	73,866	73,866	73,866	73,866
		EXPENDITURES TOTAL	**73,603**	**-**	**73,866**	**73,866**	**73,866**	**73,866**
		EXPENDITURES	**73,603**	**-**	**73,866**	**73,866**	**73,866**	**73,866**

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
TOTAL BUSINESS UNIT-53182-LOCAL ROAD AIDS			**73,603**	**-**	**73,866**	**73,866**	**73,866**	**73,866**
53183-LOCAL BRIDGE AIDS								
EXPENDITURES								
540798	501	BRDG AID (TWN AZTALAN)	2,983	2,696	2,696	2,696	3,918	3,918
540798	502	BRDG AID (TWN COLD SPRING)	-	1,315	1,315	1,316	2,332	2,332
540798	503	BRDG AID (TWN CONCORD)	1,310	-	-	-	-	-
540798	504	BRDG AID (TWN FARMINGTON)	15,855	1,458	1,458	1,459	-	-
540798	505	BRDG AID (TWN HEBRON)	2,442	-	-	-	2,929	2,929
540798	507	BRDG AID (TWN JEFFERSON)	-	-	-	-	13,846	13,846
540798	508	BRDG AID (TWN KOSHKONONG)	3,814	-	-	-	-	-
540798	511	BRDG AID (TWN OAKLAND)	10,560	4,202	4,202	4,202	8,399	8,399
540798	512	BRDG AID (TWN PALMYRA)	-	-	-	-	2,001	2,001
540798	514	BRDG AID (TWN SUMNER)	4,382	7,674	7,674	7,675	2,010	2,010
540798	515	BRDG AID (TWN WATERLOO)	3,890	2,366	2,366	2,366	2,148	2,148
540798	516	BRDG AID (TWN WATERTOWN)	19,472	-	-	-	-	-
		OPERATING EXPENDITURES	64,708	19,711	19,711	19,714	37,583	37,583
		EXPENDITURES TOTAL	**64,708**	**19,711**	**19,711**	**19,714**	**37,583**	**37,583**
		EXPENDITURES	**64,708**	**19,711**	**19,711**	**19,714**	**37,583**	**37,583**
TOTAL BUSINESS UNIT-53183-LOCAL BRIDGE AIDS			**64,708**	**19,711**	**19,711**	**19,714**	**37,583**	**37,583**
53191-SUPERVISION								
REVENUES								
471239		RECORDS & REPORTS & SUPR	93,299	37,414	93,877	113,689	126,815	126,815
REVENUES TOTAL			**93,299**	**37,414**	**93,877**	**113,689**	**126,815**	**126,815**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	30,000	-	-	30,000	-	-
511110	547	SALARY-PERMANENT REGULAR	90,644	39,514	97,653	124,685	136,807	136,807
511110	548	SALARY-PERMANENT REGULAR	119,032	52,257	87,934	134,041	136,129	136,129
511220	547	WAGES-OVERTIME (STATE)	6,113	4,562	6,522	6,458	6,738	6,738
511220	548	WAGES-OVERTIME (COUNTY)	10,166	3,298	6,522	6,458	6,738	6,738
		SALARIES TOTAL	255,955	99,631	198,631	301,642	286,412	286,412
512130		FRINGES	18,927	-	-	21,900	-	-
512130	547	FRINGES (STATE)	63,255	31,239	82,069	95,734	113,085	113,085
512130	548	FRINGES (COUNTY)	84,111	39,032	74,412	102,564	112,551	112,551
		FRINGE TOTAL	166,293	70,271	156,481	220,198	225,636	225,636
		TOTAL SALARIES AND FRINGES	422,248	169,902	355,112	521,840	512,048	512,048
531303		COMPUTER EQUIPMT & SOFTWARE	-	656	1,600	1,600	1,600	1,600
531303	548	COMPUTER EQUIPMT & SOFTWARE	926	-	-	-	-	-
531312	548	COUNTY OFFICE SUPPLIES	50	-	400	400	400	400
531324	548	COUNTY MEMBERSHIPS	617	-	689	689	689	689
532325	547	STATE REGISTRATION	-	80	-	-	-	-
532325	548	COUNTY REGISTRATION	1,384	609	2,000	2,000	2,000	2,000
532332	548	MILEAGE COUNTY	-	-	50	50	50	50
532335	548	MEALS COUNTY	254	109	250	250	250	250
532336	548	LODGING COUNTY	458	169	1,000	1,000	1,000	1,000
532339	548	COUNTY OTHER TRAVEL & TOLLS	-	19	50	50	50	50
533225	547	STATE TELEPHONE & FAX	1,433	491	1,500	1,500	1,500	1,500
533236	547	WIRELESS INTERNET	826	725	1,500	725	1,500	1,500
533236	548	WIRELESS INTERNET	1,066	493	1,150	1,150	1,150	1,150
535242	548	MAINTAIN MACHINERY & EQUIP	-	51	100	-	100	100
543943		SHOP SERVICES ALLOCATION	328	-	-	-	-	-
544534	547	MACHINERY RENTAL (STATE)	24,247	10,177	20,000	29,000	25,500	25,500
544534	548	MACHINERY RENTAL (COUNTY)	12,033	4,062	7,500	14,500	12,500	12,500
544535		MACHINERY ALLOCATED	6,651	-	-	-	-	-
571004		IP TELEPHONY ALLOCATION	-	-	867	867	867	867
571004	548	IP TELEPHONY ALLOCATION	616	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	-	-	8,344	8,344	8,344	8,344
571009	548	MIS PC GROUP ALLOCATION	7,010	-	-	-	-	-

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
571010		MIS SYSTEMS GRP ALLOCATION	-	-	13,738	13,738	13,738	13,738
571010	548	MIS SYSTEMS GRP ALLOCATION	11,820	-	-	-	-	-
		OPERATING EXPENDITURES	69,719	17,641	60,738	75,863	71,238	71,238
		EXPENDITURES TOTAL	**491,967**	**187,543**	**415,850**	**597,703**	**583,286**	**583,286**
		REVENUES	**93,299**	**37,414**	**93,877**	**113,689**	**126,815**	**126,815**
		EXPENDITURES	**491,967**	**187,543**	**415,850**	**597,703**	**583,286**	**583,286**
TOTAL BUSINESS UNIT-53191-SUPERVISION			**398,668**	**150,129**	**321,973**	**484,014**	**456,471**	**456,471**
53192-RADIO EXPENSES								
REVENUES								
471238		STATE RADIO, SALT, G.P.L.	2,758	-	3,711	2,758	3,600	3,600
REVENUES TOTAL			**2,758**	**-**	**3,711**	**2,758**	**3,600**	**3,600**
EXPENDITURES								
535248		RADIO REPAIRS	7,778	2,398	8,953	8,000	8,800	8,800
536539		OTHER RENTS & LEASES	600	600	600	600	600	600
		OPERATING EXPENDITURES	8,378	2,998	9,553	8,600	9,400	9,400
		EXPENDITURES TOTAL	**8,378**	**2,998**	**9,553**	**8,600**	**9,400**	**9,400**
		REVENUES	**2,758**	**-**	**3,711**	**2,758**	**3,600**	**3,600**
		EXPENDITURES	**8,378**	**2,998**	**9,553**	**8,600**	**9,400**	**9,400**
TOTAL BUSINESS UNIT-53192-RADIO EXPENSES			**5,620**	**2,998**	**5,842**	**5,842**	**5,800**	**5,800**
53193-GENERAL PUBLIC LIABILITY								
REVENUES								
471238		STATE RADIO, SALT, G.P.L.	9,680	-	11,378	8,489	10,988	10,988
REVENUES TOTAL			**9,680**	**-**	**11,378**	**8,489**	**10,988**	**10,988**
EXPENDITURES								
591513		PUBLIC LIABILITY	10,099	4,988	10,335	9,989	10,988	10,988
		OPERATING EXPENDITURES	10,099	4,988	10,335	9,989	10,988	10,988
		EXPENDITURES TOTAL	**10,099**	**4,988**	**10,335**	**9,989**	**10,988**	**10,988**
		REVENUES	**9,680**	**-**	**11,378**	**8,489**	**10,988**	**10,988**
		EXPENDITURES	**10,099**	**4,988**	**10,335**	**9,989**	**10,988**	**10,988**
TOTAL BUSINESS UNIT-53193-GENERAL PUBLIC LIABILI			**419**	**4,988**	**(1,043)**	**1,500**	**-**	**-**
53211-EMPLOYEE TAX & BENEFITS								
EXPENDITURES								
511210		WAGES-REGULAR	9,919	6,301	9,090	9,090	9,181	9,181
511310		WAGES-SICK LEAVE	134,230	72,943	128,000	113,120	131,300	131,300
511320		WAGES-VACATION PAY	221,766	80,438	224,000	229,270	226,375	226,375
511330		WAGES-LONGEVITY PAY	14,233	516	14,200	14,795	13,488	13,488
511340		WAGES-HOLIDAY PAY	104,926	35,404	105,000	105,040	107,060	107,060
511350		WAGES-MISCELLANEOUS(COMP)	1,902	194	1,500	-	1,515	1,515
511380		WAGES-BEREAVEMENT	6,073	758	3,500	3,232	3,535	3,535
511390		WAGES-DEATH BENEFIT	1,750	-	-	-	-	-
		SALARIES TOTAL	494,799	196,554	485,290	474,547	492,454	492,454
512141		SOCIAL SECURITY	230,716	106,395	239,000	242,552	243,770	243,770
512142		RETIREMENT (EMPLOYER)	209,121	93,298	214,449	214,449	210,650	210,650
512144		HEALTH INSURANCE	851,159	413,225	877,935	877,935	926,248	926,248
512145		LIFE INSURANCE	1,689	836	1,821	1,821	1,803	1,803
512146		WORKERS COMPENSATION	109,522	(15,205)	80,800	80,800	81,608	81,608
512150		FSA CONTRIBUTION	-	12,375	12,375	12,875	13,125	13,125
512173		DENTAL INSURANCE	49,746	26,720	56,952	56,952	57,528	57,528
		FRINGE TOTAL	1,451,953	637,644	1,483,332	1,487,384	1,534,732	1,534,732

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		TOTAL SALARIES AND FRINGES	1,946,752	834,198	1,968,622	1,961,931	2,027,186	2,027,186
512370		MISC FRINGES	1,400	-	1,000	1,750	1,000	1,000
512390		SAFETY EQUIPMENT	9,745	5,882	7,608	11,665	5,000	5,000
531562		DP HIGHWAY MATERIALS	5,654	1,188	1,188	4,000	1,200	1,200
543941		FRINGE BENEFIT ALLOCATION	(1,635,301)	(890,271)	(1,985,286)	(1,985,286)	(2,040,746)	(2,040,746)
544534		MACHINERY RENTAL	30	-	-	150	-	-
591516		WC EXCESSIVE & AGGREGATE	5,157	2,615	5,402	5,246	5,758	5,758
591517		W.C. SAFETY & CLAIMS	921	618	1,466	544	602	602
		OPERATING EXPENDITURES	(1,612,394)	(879,968)	(1,968,622)	(1,961,931)	(2,027,186)	(2,027,186)
		EXPENDITURES TOTAL	**334,358**	**(45,770)**	-	-	-	-
		EXPENDITURES	**334,358**	**(45,770)**	-	-	-	-
TOTAL BUSINESS UNIT-53211-EMPLOYEE TAX & BENEFI			334,358	(45,770)	-	-	-	-
53212-ADJUSTMENTS								
EXPENDITURES								
511210		WAGES-REGULAR	(11)	(4)	-	-	-	-
		SALARIES TOTAL	(11)	(4)	-	-	-	-
543951		YEAR END ALLOCATION	11	-	-	-	-	-
		OPERATING EXPENDITURES	11	-	-	-	-	-
		EXPENDITURES TOTAL	-	**(4)**	-	-	-	-
		EXPENDITURES	-	**(4)**	-	-	-	-
TOTAL BUSINESS UNIT-53212-ADJUSTMENTS			-	(4)	-	-	-	-
53213-DRUG & ALCOHOL TESTING								
EXPENDITURES								
511210		WAGES-REGULAR	589	311	650	700	657	657
511220		WAGES-OVERTIME	16	-	-	-	-	-
		SALARIES TOTAL	605	311	650	700	657	657
512130		FRINGES	404	224	512	511	518	518
		FRINGE TOTAL	404	224	512	511	518	518
		TOTAL SALARIES AND FRINGES	1,009	535	1,162	1,211	1,175	1,175
521650		DRUG TESTING	2,679	1,168	2,700	3,050	2,700	2,700
543356		BUILDING ALLOCATION	14	-	20	42	20	20
543941		FRINGE BENEFIT ALLOCATION	(2,343)	(1,075)	(2,350)	(1,850)	(2,350)	(2,350)
544534		MACHINERY RENTAL	351	159	400	550	400	400
		OPERATING EXPENDITURES	701	252	770	1,792	770	770
		EXPENDITURES TOTAL	**1,710**	**787**	**1,932**	**3,003**	**1,945**	**1,945**
		EXPENDITURES	**1,710**	**787**	**1,932**	**3,003**	**1,945**	**1,945**
TOTAL BUSINESS UNIT-53213-DRUG & ALCOHOL TESTIN			1,710	787	1,932	3,003	1,945	1,945
53221-FIELD SMALL TOOLS								
REVENUES								
483002		MISC SALE/MATERIAL & SUPPLY	47	-	-	-	-	-
REVENUES TOTAL			**47**	-	-	-	-	-
EXPENDITURES								
511210		WAGES-REGULAR	4,163	289	4,800	4,800	4,848	4,848
		SALARIES TOTAL	4,163	289	4,800	4,800	4,848	4,848
512130		FRINGES	2,955	193	3,782	3,504	3,819	3,819

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		FRINGE TOTAL	2,955	193	3,782	3,504	3,819	3,819
		TOTAL SALARIES AND FRINGES	7,118	482	8,582	8,304	8,667	8,667
531320		SAFETY SUPPLIES	2,588	894	2,500	2,500	3,000	3,000
531349		OTHER OPERATING EXPENSES	322	70	400	550	400	400
531396		FIELD TOOLS	12,045	3,448	9,500	9,500	9,500	9,500
531571		SHOP MATERIALS	515	173	550	650	550	550
543356		BUILDING ALLOCATION	4	-	4	7	6	6
543942		FIELD TOOLS ALLOCATION	(32,536)	(19,991)	(38,136)	(37,611)	(38,723)	(38,723)
543951		YEAR END ALLOCATION	(1,007)	-	-	-	-	-
544534		MACHINERY RENTAL	91	-	100	100	100	100
544535		MACHINERY ALLOCATED	16,441	-	16,500	16,000	16,500	16,500
		OPERATING EXPENDITURES	(1,537)	(15,406)	(8,582)	(8,304)	(8,667)	(8,667)
		EXPENDITURES TOTAL	**5,581**	**(14,924)**	-	-	-	-
		REVENUES	**47**	-	-	-	-	-
		EXPENDITURES	**5,581**	**(14,924)**	-	-	-	-
TOTAL BUSINESS UNIT-53221-FIELD SMALL TOOLS			**5,534**	**(14,924)**	-	-	-	-
53231-SHOP OPERATIONS								
REVENUES								
451201		SHOP OVERHEAD RECOVERED	8,420	10,807	11,000	6,200	10,000	10,000
483001		SALE OF COUNTY PROPERTY	250	9,316	15,000	-	2,000	2,000
483004		SALE OF SALVAGE & WASTE	9,122	3,120	8,000	10,000	8,000	8,000
REVENUES TOTAL			**17,792**	**23,243**	**34,000**	**16,200**	**20,000**	**20,000**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	59,619	30,983	66,747	66,747	67,414	67,414
511210		WAGES-REGULAR	47,714	32,006	57,500	57,500	58,075	58,075
511220		WAGES-OVERTIME	2,423	3,361	5,000	2,000	3,535	3,535
		SALARIES TOTAL	109,756	66,350	129,247	126,247	129,024	129,024
512130		FRINGES	71,902	48,016	100,000	92,160	101,645	101,645
		FRINGE TOTAL	71,902	48,016	100,000	92,160	101,645	101,645
		TOTAL SALARIES AND FRINGES	181,658	114,366	229,247	218,407	230,669	230,669
531303		COMPUTER EQUIPMT & SOFTWARE	594	-	1,200	1,200	1,200	1,200
531311		POSTAGE & BOX RENT	827	173	900	1,100	900	900
531312		OFFICE SUPPLIES	2,129	1,193	3,000	4,500	3,000	3,000
531313		PRINTING & DUPLICATING	49	24	50	230	50	50
531320		SAFETY SUPPLIES	761	1,331	1,750	1,200	1,200	1,200
531321		PUBLICATION OF LEGAL NOTICE	276	-	140	140	140	140
531346		CLOTHING & UNIFORMS	1,617	696	1,850	1,250	2,320	2,320
531349		OTHER OPERATING EXPENSES	-	150	150	-	-	-
531382		DISCOUNT	(346)	(32)	(270)	(270)	(250)	(250)
531393		CORE	258	(82)	-	-	-	-
531395		SMALL SHOP SUPPLIES	15,626	5,980	12,000	16,000	12,000	12,000
531397		SHOP EQUIPMENT & REPAIR OF	14,901	12,672	16,000	16,000	15,000	15,000
531562		DP HIGHWAY MATERIALS	-	200	200	-	200	200
531571		SHOP MATERIALS	-	52	52	-	50	50
532325		REGISTRATION	240	300	1,500	1,500	1,500	1,500
532335		MEALS	42	50	250	250	250	250
532336		LODGING	118	227	500	500	500	500
532339		OTHER TRAVEL & TOLLS	11	5	15	20	15	15
533225		TELEPHONE	776	356	780	832	780	780
533236		WIRELESS INTERNET	468	211	470	500	470	470
535242		MAINTAIN MACHINERY & EQUIP	762	293	800	1,070	800	800
543356		BUILDING ALLOCATION	101,713	-	120,000	106,000	120,000	120,000
543943		SHOP SERVICES ALLOCATION	(286,937)	-	(367,322)	(364,116)	(400,158)	(400,158)
543944		FUEL ALLOCATION	(31,586)	-	-	-	-	-
543951		YEAR END ALLOCATION	2,765	-	-	-	-	-
544534		MACHINERY RENTAL	372	868	1,000	650	650	650
544535		MACHINERY ALLOCATED	(4,501)	-	10,000	10,000	10,000	10,000
561541		DEPRECIATION	-	-	1,000	185	1,000	1,000
571004		IP TELEPHONY ALLOCATION	863	-	900	1,214	900	900
571005		DUPLICATING ALLOCATION	213	126	252	252	252	252

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
571009		MIS PC GROUP ALLOCATION	5,258	-	6,258	6,258	6,258	6,258
571010		MIS SYSTEMS GRP ALLOCATION	8,865	-	10,304	10,304	10,304	10,304
		OPERATING EXPENDITURES	(163,866)	24,793	(176,271)	(183,231)	(210,669)	(210,669)
		EXPENDITURES TOTAL	**17,792**	**139,159**	**52,976**	**35,176**	**20,000**	**20,000**
		REVENUES	**17,792**	**23,243**	**34,000**	**16,200**	**20,000**	**20,000**
		EXPENDITURES	**17,792**	**139,159**	**52,976**	**35,176**	**20,000**	**20,000**
TOTAL BUSINESS UNIT-53231-SHOP OPERATIONS			**-**	**115,916**	**18,976**	**18,976**	**-**	**-**
53232-FUEL HANDLING								
REVENUES								
481001		INTEREST & DIVIDENDS	146	-	120	-	120	120
REVENUES TOTAL			**146**	**-**	**120**	**-**	**120**	**120**
EXPENDITURES								
511210		WAGES-REGULAR	-	361	800	2,500	808	808
511220		WAGES-OVERTIME	-	85	100	-	101	101
		SALARIES TOTAL	-	446	900	2,500	909	909
512130		FRINGES	-	281	710	1,825	716	716
		FRINGE TOTAL	-	281	710	1,825	716	716
		TOTAL SALARIES AND FRINGES	-	727	1,610	4,325	1,625	1,625
531562		DP HIGHWAY MATERIALS	3,375	876	1,500	7,500	1,500	1,500
531571		SHOP MATERIALS	5	-	50	250	50	50
543944		FUEL ALLOCATION	(23,893)	-	(20,815)	(22,664)	(28,830)	(28,830)
543951		YEAR END ALLOCATION	18,770	-	-	6,839	-	-
544534		MACHINERY RENTAL	-	58	-	1,500	-	-
544535		MACHINERY ALLOCATED	774	-	775	1,135	775	775
561541		DEPRECIATION	1,115	-	17,000	1,115	25,000	25,000
		OPERATING EXPENDITURES	146	934	(1,490)	(4,325)	(1,505)	(1,505)
		EXPENDITURES TOTAL	**146**	**1,661**	**120**	**-**	**120**	**120**
		REVENUES	**146**	**-**	**120**	**-**	**120**	**120**
		EXPENDITURES	**146**	**1,661**	**120**	**-**	**120**	**120**
TOTAL BUSINESS UNIT-53232-FUEL HANDLING			**-**	**1,661**	**-**	**-**	**-**	**-**
53241-MACHINERY OPERATIONS								
REVENUES								
484003		ACCIDENT RECOVERIES	17,227	-	-	-	-	-
REVENUES TOTAL			**17,227**	**-**	**-**	**-**	**-**	**-**
EXPENDITURES								
511210		WAGES-REGULAR	191,828	87,797	190,000	198,750	191,900	191,900
511220		WAGES-OVERTIME	9,856	2,267	5,000	8,508	5,050	5,050
		SALARIES TOTAL	201,684	90,064	195,000	207,258	196,950	196,950
512130		FRINGES	131,857	62,729	153,621	151,299	155,157	155,157
		FRINGE TOTAL	131,857	62,729	153,621	151,299	155,157	155,157
		TOTAL SALARIES AND FRINGES	333,541	152,793	348,621	358,557	352,107	352,107
531561		HIGHWAY MATERIALS	2	4	10	-	10	10
531563		OIL CHANGE DISCOUNTS	1,475	749	1,600	1,600	1,600	1,600
531571		SHOP MATERIALS	1,275,783	371,924	1,000,000	1,000,000	1,050,000	1,050,000
543356		BUILDING ALLOCATION	1,159	-	1,500	1,500	2,000	2,000
543943		SHOP SERVICES ALLOCATION	257,664	-	300,000	280,000	304,000	304,000
543945		MACH. OPER. ALLOCATION	(3,392,816)	(907,054)	(2,762,500)	(2,650,426)	(2,833,518)	(2,833,518)
543951		YEAR END ALLOCATION	(5,891)	(2,979)	(6,000)	-	(6,000)	(6,000)
544534		MACHINERY RENTAL	28,852	6,792	29,000	28,000	29,000	29,000
544535		MACHINERY ALLOCATED	(16,456)	-	(17,000)	(29,000)	(17,000)	(17,000)

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
561541		DEPRECIATION	1,003,686	-	1,025,000	950,000	1,025,000	1,025,000
561544		ASSET DISPOSAL	(176,939)	(36,899)	(40,000)	(40,000)	(40,000)	(40,000)
591512		VEHICLE & EQUIPMENT	85,341	62,948	89,769	42,501	112,801	112,801
591519		OTHER INSURANCE	-	-	-	47,268	-	-
591520		LIABILITY CLAIMS	6,865	28,012	30,000	10,000	20,000	20,000
		OPERATING EXPENDITURES	(931,275)	(476,503)	(348,621)	(358,557)	(352,107)	(352,107)
		EXPENDITURES TOTAL	**(597,734)**	**(323,710)**	-	-	-	-
OTHER FINANCING SOURCES (USES)								
699992		BAL FWD PRIOR YEAR	-	-	-	2,550,884	-	-
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	**2,550,884**	-	-
		REVENUES	**17,227**	-	-	-	-	-
		EXPENDITURES	**(597,734)**	**(323,710)**	-	-	-	-
		OTHER FINANCING SOURCES (USE	-	-	-	**2,550,884**	-	-
TOTAL BUSINESS UNIT-53241-MACHINERY OPERATIONS			**(614,961)**	**(323,710)**	-	**2,550,884**	-	-
53251-PIT & QUARRY (LIME ROCK)								
REVENUES								
483003		MATERIAL HANDLING RECOVERED	179,858	17,206	50,000	40,000	50,073	50,073
REVENUES TOTAL			**179,858**	**17,206**	**50,000**	**40,000**	**50,073**	**50,073**
EXPENDITURES								
511210		WAGES-REGULAR	-	-	4,000	4,000	4,040	4,040
511210	813	WAGES-REGULAR (STRAS II)	2,543	718	-	-	-	-
511220		WAGES-OVERTIME	-	-	-	160	-	-
511220	813	WAGES-OVERTIME (STRAS II)	263	33	100	-	101	101
		SALARIES TOTAL	2,806	751	4,100	4,160	4,141	4,141
512130		FRINGES	-	-	3,230	3,037	3,262	3,262
512130	813	FRINGES (STRAS II)	1,770	585	-	-	-	-
		FRINGE TOTAL	1,770	585	3,230	3,037	3,262	3,262
		TOTAL SALARIES AND FRINGES	4,576	1,336	7,330	7,197	7,403	7,403
531215		ARCH & ENGINEERING	-	-	500	500	500	500
531321	813	PUBLICATION OF LEGAL NOTICE	183	401	401	200	400	400
531371	813	RAW LIME ROCK (STRAS II)	16,079	-	109,737	20,500	-	-
531396		FIELD TOOLS	-	-	118	94	118	118
531396	813	FIELD TOOLS (STRAS II)	59	21	-	-	-	-
531561	813	HWY MATRLS (STRASBURG)	24,191	-	-	-	-	-
531562		DP HIGHWAY MATERIALS	-	-	5,000	6,000	5,000	5,000
531562	812	DP HWY MATRLS (MIXPLANT)	740	-	-	-	-	-
531562	813	DP HWY MATRLS (CRUSH B/T)	195,231	-	428,250	-	-	-
532325	813	REGISTRATION	180	-	180	-	180	180
532335	813	MEALS	53	-	55	-	60	60
536531	812	LAND RENT AND LEASE	5,124	5,250	5,250	5,186	5,355	5,355
541751		INVENTORY ADJUSTMENTS	3,532	-	-	-	-	-
543356		BUILDING ALLOCATION	100	-	100	200	100	100
543943		SHOP SERVICES ALLOCATION	479	-	500	1,800	500	500
543947	813	PIT ALLOCATION (STRAS II)	(242,029)	-	(517,236)	-	-	-
543951		YEAR END ALLOCATION	162,857	-	-	(15,792)	20,642	20,642
544534		MACHINERY RENTAL	-	-	3,000	3,300	3,000	3,000
544534	813	MACHINERY RENTAL (STRAS II)	2,494	466	-	-	-	-
544535		MACHINERY ALLOCATED	5,194	-	6,000	10,000	6,000	6,000
561541		DEPRECIATION	815	-	815	815	815	815
		OPERATING EXPENDITURES	175,282	6,138	42,670	32,803	42,670	42,670
		EXPENDITURES TOTAL	**179,858**	**7,474**	**50,000**	**40,000**	**50,073**	**50,073**
		REVENUES	**179,858**	**17,206**	**50,000**	**40,000**	**50,073**	**50,073**
		EXPENDITURES	**179,858**	**7,474**	**50,000**	**40,000**	**50,073**	**50,073**
TOTAL BUSINESS UNIT-53251-PIT & QUARRY (LIME ROCI			-	**(9,732)**	-	-	-	-

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
53252-PIT & QUARRY (GRAVEL)								
REVENUES								
483003		MATERIAL HANDLING RECOVERED	4,178	847	4,000	3,500	4,027	4,027
REVENUES TOTAL			**4,178**	**847**	**4,000**	**3,500**	**4,027**	**4,027**
EXPENDITURES								
511210		WAGES-REGULAR	-	-	1,500	1,500	1,515	1,515
		SALARIES TOTAL	-	-	1,500	1,500	1,515	1,515
512130		FRINGES	-	-	1,182	1,095	1,194	1,194
		FRINGE TOTAL	-	-	1,182	1,095	1,194	1,194
		TOTAL SALARIES AND FRINGES	-	-	2,682	2,595	2,709	2,709
531396		FIELD TOOLS	-	-	43	34	43	43
531561		HIGHWAY MATERIALS	-	-	-	250	-	-
531562	810	DP HWY MATRLS (BEANE)	555	-	-	-	-	-
531562	813	DP HWY MATRLS (CRUSH B/T)	13,082	-	15,000	-	-	-
536539	813	OTHER RENTS & LEASES (STRASB)	300	-	300	300	300	300
541751		INVENTORY ADJUSTMENTS	1,345	-	-	-	-	-
543356		BUILDING ALLOCATION	-	-	100	195	100	100
543947	813	PIT ALLOCATION(CRUSH B/T)	(13,382)	-	(17,125)	-	-	-
543951		YEAR END ALLOCATION	2,278	-	-	(3,874)	(2,125)	(2,125)
544534		MACHINERY RENTAL	-	-	3,000	4,000	3,000	3,000
		OPERATING EXPENDITURES	4,178	-	1,318	905	1,318	1,318
		EXPENDITURES TOTAL	**4,178**	**-**	**4,000**	**3,500**	**4,027**	**4,027**
		REVENUES	**4,178**	**847**	**4,000**	**3,500**	**4,027**	**4,027**
		EXPENDITURES	**4,178**	**-**	**4,000**	**3,500**	**4,027**	**4,027**
TOTAL BUSINESS UNIT-53252-PIT & QUARRY (GRAVEL)			**-**	**(847)**	**-**	**-**	**-**	**-**
53253-PIT & QUARRY (SAND)								
EXPENDITURES								
511210		WAGES-REGULAR	-	-	-	1,500	-	-
		SALARIES TOTAL	-	-	-	1,500	-	-
512130		FRINGES	-	-	-	1,095	-	-
		FRINGE TOTAL	-	-	-	1,095	-	-
		TOTAL SALARIES AND FRINGES	-	-	-	2,595	-	-
531396		FIELD TOOLS	-	-	-	34	-	-
531562		DP HIGHWAY MATERIALS	-	-	-	500	-	-
543356		BUILDING ALLOCATION	-	-	-	275	-	-
543947		PIT ALLOCATION	-	-	-	(8,904)	-	-
544534		MACHINERY RENTAL	-	-	-	5,500	-	-
		OPERATING EXPENDITURES	-	-	-	(2,595)	-	-
		EXPENDITURES TOTAL	**-**	**-**	**-**	**-**	**-**	**-**
		EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL BUSINESS UNIT-53253-PIT & QUARRY (SAND)			**-**	**-**	**-**	**-**	**-**	**-**
53254-OBSOLETE PARTS								
REVENUES								
483002		MISC SALE/MATERIAL & SUPPLY	16,209	2,290	2,290	-	-	-
REVENUES TOTAL			**16,209**	**2,290**	**2,290**	**-**	**-**	**-**
EXPENDITURES								
531571		SHOP MATERIALS	47,149	1,038	2,290	-	-	-
		OPERATING EXPENDITURES	47,149	1,038	2,290	-	-	-

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		EXPENDITURES TOTAL	**47,149**	**1,038**	**2,290**	**-**	**-**	**-**
		REVENUES	**16,209**	**2,290**	**2,290**	**-**	**-**	**-**
		EXPENDITURES	**47,149**	**1,038**	**2,290**	**-**	**-**	**-**
TOTAL BUSINESS UNIT-53254-OBSOLETE PARTS			**30,940**	**(1,252)**	**-**	**-**	**-**	**-**
53263-BITUMINOUS (HAUL WINTER MIX)								
REVENUES								
483003		MATERIAL HANDLING RECOVERED	2,958	1,702	2,950	3,000	2,950	2,950
REVENUES TOTAL			**2,958**	**1,702**	**2,950**	**3,000**	**2,950**	**2,950**
EXPENDITURES								
511210		WAGES-REGULAR	-	-	1,000	675	1,010	1,010
511210	811	WAGES-REGULAR (SHOP)	690	530	-	-	-	-
		SALARIES TOTAL	690	530	1,000	675	1,010	1,010
512130		FRINGES	-	-	790	493	796	796
512130	811	FRINGES (SHOP)	448	341	-	-	-	-
		FRINGE TOTAL	448	341	790	493	796	796
		TOTAL SALARIES AND FRINGES	1,138	871	1,790	1,168	1,806	1,806
531388		MC-250 WINTER-MIX	-	-	20,000	18,000	20,000	20,000
531388	811	WINTER-MIX (SHOP)	22,063	11,721	-	-	-	-
531396		FIELD TOOLS	-	-	29	15	29	29
531396	811	FIELD TOOLS (SHOP)	14	12	-	-	-	-
541751		INVENTORY ADJUSTMENTS	(339)	-	-	-	-	-
543356		BUILDING ALLOCATION	78	-	80	75	80	80
543948		BITUMINOUS ALLOCATION	(30,520)	(17,213)	(20,949)	(17,858)	(20,965)	(20,965)
543951		YEAR END ALLOCATION	8,587	(3,634)	-	-	-	-
544534		MACHINERY RENTAL	-	-	2,000	1,600	2,000	2,000
544534	811	MACHINERY RENTAL (SHOP)	1,938	1,287	-	-	-	-
		OPERATING EXPENDITURES	1,821	(7,827)	1,160	1,832	1,144	1,144
		EXPENDITURES TOTAL	**2,959**	**(6,956)**	**2,950**	**3,000**	**2,950**	**2,950**
		REVENUES	**2,958**	**1,702**	**2,950**	**3,000**	**2,950**	**2,950**
		EXPENDITURES	**2,959**	**(6,956)**	**2,950**	**3,000**	**2,950**	**2,950**
TOTAL BUSINESS UNIT-53263-BITUMINOUS (HAUL WINTE			**1**	**(8,658)**	**-**	**-**	**-**	**-**
53271-BUILDINGS & GROUNDS								
REVENUES								
484001		INSURANCE RECOVERY	1,067	-	-	-	-	-
486001		VENDING COMMISSION	546	-	545	545	546	546
REVENUES TOTAL			**1,613**	**-**	**545**	**545**	**546**	**546**
EXPENDITURES								
511210		WAGES-REGULAR	-	-	53,000	52,000	54,540	54,540
511210	525	WAGES-REGULAR (COUNTRYSIDE)	45	4,217	-	-	-	-
511210	823	WAGES-REGULAR (IXONIA)	912	774	-	-	-	-
511210	825	WAGES-REGULAR (WATERLOO)	217	112	-	-	-	-
511210	827	WAGES-REGULAR (LAKE MILLS)	978	201	-	-	-	-
511210	828	WAGES-REGULAR (GENERAL)	47,515	25,911	-	-	-	-
511210	829	WAGES-REGULAR (CONCORD)	1,348	1,825	-	-	-	-
511220		WAGES-OVERTIME	-	-	4,000	2,100	5,050	5,050
511220	525	WAGES-OVERTIME (COUNTRYSIDE)	25	66	-	-	-	-
511220	828	WAGES-OVERTIME (GENERAL)	1,058	440	-	-	-	-
		SALARIES TOTAL	52,098	33,546	57,000	54,100	59,590	59,590
512130		FRINGES	-	-	44,905	39,493	46,945	46,945
512130	525	FRINGES (COUNTRYSIDE)	44	2,681	-	-	-	-
512130	823	FRINGES (IXONIA)	621	568	-	-	-	-
512130	825	FRINGES (WATERLOO)	154	81	-	-	-	-
512130	827	FRINGES (LAKE MILLS)	645	158	-	-	-	-

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
512130	828	FRINGES (GENERAL)	32,176	18,781	-	-	-	-
512130	829	FRINGES (CONCORD)	923	1,159	-	-	-	-
		FRINGE TOTAL	34,563	23,428	44,905	39,493	46,945	46,945
		TOTAL SALARIES AND FRINGES	86,661	56,974	101,905	93,593	106,535	106,535
529170		GROUNDS KEEPING CHARGES	3,536	2,078	4,156	3,286	4,187	4,187
529642		PURCHASED SERVICES	-	-	4,500	4,500	4,500	4,500
529642	828	PURCHASED SERVICES HIGHWAY	5,156	-	-	-	-	-
531349	525	OTHER COSTS (COUNTRYSIDE)	150	-	200	300	200	200
531561		HIGHWAY MATERIALS	-	-	1,250	1,500	1,250	1,250
531561	525	HWY MATRLS (COUNTRYSIDE)	513	-	-	-	-	-
531561	827	HWY MATRLS (LAKE MILLS)	-	107	-	-	-	-
531561	828	HWY MATRLS (GENERAL)	753	-	-	-	-	-
531562		DP HIGHWAY MATERIALS	-	-	1,000	300	1,000	1,000
531562	525	DP HWY MATRLS (COUNTRYSIDE)	-	382	-	-	-	-
531562	823	DP HWY MATRLS (IXONIA)	-	22	-	-	-	-
531562	828	DP HWY MATRLS (GENERAL)	405	278	-	-	-	-
531562	829	DP HWY MATRLS (CONCORD)	-	20	-	-	-	-
531571		SHOP MATERIALS	-	-	290	250	290	290
531571	825	SHOP MATERIALS (WATERLOO)	36	-	-	-	-	-
531571	827	SHOP MATERIALS (LAKE MILLS)	1	-	-	-	-	-
531571	828	SHOP MATERIALS (GENERAL)	250	29	-	-	-	-
531571	829	SHOP MATERIALS (CONCORD)	-	71	-	-	-	-
533221		WATER	-	-	3,315	2,900	3,315	3,315
533221	525	WATER (COUNTRYSIDE)	-	262	-	-	-	-
533221	825	WATER (WATERLOO)	234	101	-	-	-	-
533221	828	WATER (GENERAL)	2,450	1,294	-	-	-	-
533222		ELECTRIC	-	-	38,000	33,500	38,000	38,000
533222	525	ELECTRIC (COUNTRYSIDE)	-	2,512	-	-	-	-
533222	823	ELECTRIC (IXONIA)	1,215	606	-	-	-	-
533222	824	ELECTRIC (PALMYRA)	114	81	-	-	-	-
533222	825	ELECTRIC (WATERLOO)	994	458	-	-	-	-
533222	827	ELECTRIC (LAKE MILLS)	185	96	-	-	-	-
533222	828	ELECTRIC (GENERAL)	25,467	14,386	-	-	-	-
533222	829	ELECTRIC (CONCORD)	590	336	-	-	-	-
533223		SEWER	-	-	4,000	3,100	4,200	4,200
533223	525	SEWER (COUNTRYSIDE)	-	362	-	-	-	-
533223	825	SEWER (WATERLOO)	144	66	-	-	-	-
533223	828	SEWER (GENERAL)	2,875	1,508	-	-	-	-
533224		NATURAL GAS	-	-	40,000	39,075	40,000	40,000
533224	525	NATURAL GAS (COUNTRYSIDE)	263	26	-	-	-	-
533224	823	NATURAL GAS (IXONIA)	3,535	1,374	-	-	-	-
533224	824	NATURAL GAS (PALMYRA)	194	77	-	-	-	-
533224	825	NATURAL GAS (WATERLOO)	3,610	1,687	-	-	-	-
533224	828	NATURAL GAS (GENERAL)	33,930	20,360	-	-	-	-
533225		TELEPHONE & FAX	-	-	-	3,980	-	-
533225	828	TELEPHONE (GENERAL)	1,873	705	-	-	-	-
533235		STORM WATER UTILITY	-	-	14,000	9,345	14,000	14,000
533235	525	STORM WATER UTILITY (COUNTRY)	1,340	678	-	-	-	-
533235	828	STORM WATER UTILITY	6,109	3,749	-	-	-	-
535246		BUILDING SERVICE & MAINT	-	-	5,000	11,500	5,000	5,000
535246	823	BUILDING SERVICE & MAINT	1,537	90	-	-	-	-
535246	825	BUILDING SERVICE & MAINT	149	324	-	-	-	-
535246	828	BUILDING SERVICE & MAINT	5,318	2,853	-	-	-	-
535246	829	BUILDING SERVICE & MAINT	129	730	-	-	-	-
535297		REFUSE COLLECTION	-	-	800	648	800	800
535297	828	REFUSE COLLECTION	679	362	-	-	-	-
535344		HOUSEHOLD & JANITORIAL SUPP	-	-	7,500	6,800	7,500	7,500
535344	525	HOUSEHOLD & JANITORIAL COUNT	-	248	-	-	-	-
535344	823	HOUSEHOLD & JANITORIAL IXONIA	35	-	-	-	-	-
535344	828	HOUSEHOLD & JANITORIAL SUPP	7,314	3,865	-	-	-	-
543946		BUILDING ALLOCATION	(245,795)	-	(393,985)	(257,029)	(402,673)	(402,673)
543951		YEAR END ALLOCATION	(53,099)	-	(53,100)	(62,000)	(53,100)	(53,100)
544534		MACHINERY RENTAL	-	-	15,000	14,000	16,000	16,000
544534	525	MACHINERY RENTAL (COUNTRYSID	120	5,172	-	-	-	-
544534	823	MACHINERY RENTAL (IXONIA)	710	360	-	-	-	-
544534	825	MACHINERY RENTAL (WATERLOO)	49	64	-	-	-	-
544534	827	MACHINERY RENTAL (LAKE MILLS)	859	155	-	-	-	-
544534	828	MACHINERY RENTAL (GENERAL)	12,139	8,261	-	-	-	-
544534	829	MACHINERY RENTAL (CONCORD)	628	1,311	-	-	-	-
561541		DEPRECIATION	82,263	-	200,000	84,805	200,000	200,000
591511		BUILDING INSURANCE	5,120	2,916	5,832	5,310	8,894	8,894

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
591515		BOILER INSURANCE	880	555	882	882	648	648
		OPERATING EXPENDITURES	(85,043)	80,977	(101,360)	(93,048)	(105,989)	(105,989)
		EXPENDITURES TOTAL	**1,618**	**137,951**	**545**	**545**	**546**	**546**
		REVENUES	**1,613**	**-**	**545**	**545**	**546**	**546**
		EXPENDITURES	**1,618**	**137,951**	**545**	**545**	**546**	**546**
TOTAL BUSINESS UNIT-53271-BUILDINGS & GROUNDS			**5**	**137,951**	**-**	**-**	**-**	**-**
53282-EQUIPMENT ACQUISITIONS								
EXPENDITURES								
511210		WAGES-REGULAR	15,066	773	15,000	20,000	15,000	15,000
511220		WAGES-OVERTIME	417	-	600	1,000	600	600
		SALARIES TOTAL	15,483	773	15,600	21,000	15,600	15,600
512130		FRINGES	10,187	562	12,290	15,330	12,290	12,290
		FRINGE TOTAL	10,187	562	12,290	15,330	12,290	12,290
		TOTAL SALARIES AND FRINGES	25,670	1,335	27,890	36,330	27,890	27,890
531321		PUBLICATION OF LEGAL NOTICE	-	60	400	411	400	400
531561		HIGHWAY MATERIALS	857	9	1,250	1,250	1,250	1,250
531562		DP HIGHWAY MATERIALS	937,326	961,000	980,000	825,000	1,130,000	1,130,000
531571		SHOP MATERIALS	2,865	41	3,000	20,000	3,000	3,000
543943		SHOP SERVICES ALLOCATION	20,857	-	20,000	30,154	20,000	20,000
543949		EQUIPMENT/MATERIAL ACQUISITI	(1,851,231)	-	(2,212,690)	(1,410,000)	(2,637,690)	(2,637,690)
543951		YEAR END ALLOCATION	863,656	40,000	1,180,000	496,705	1,455,000	1,455,000
544534		MACHINERY RENTAL	-	133	150	150	150	150
		OPERATING EXPENDITURES	(25,670)	1,001,243	(27,890)	(36,330)	(27,890)	(27,890)
		EXPENDITURES TOTAL	**-**	**1,002,578**	**-**	**-**	**-**	**-**
		EXPENDITURES	**-**	**1,002,578**	**-**	**-**	**-**	**-**
TOTAL BUSINESS UNIT-53282-EQUIPMENT ACQUISITION			**-**	**1,002,578**	**-**	**-**	**-**	**-**
53283-MATERIALS ACQUISITIONS								
REVENUES								
483003		MATERIAL HANDLING RECOVERED	14,311	5,738	12,000	28,000	12,000	12,000
REVENUES TOTAL			**14,311**	**5,738**	**12,000**	**28,000**	**12,000**	**12,000**
EXPENDITURES								
511210		WAGES-REGULAR	-	-	11,000	11,000	11,110	11,110
511210	854	WAGES-REGULAR (MIXED SAND)	3,787	-	-	-	-	-
511210	855	WAGES-REGULAR (SALT)	2,815	1,274	-	-	-	-
511210	857	WAGES-REGULAR (TACK OIL)	160	88	-	-	-	-
511210	858	WAGES-REGULAR (TAR BLOCKS)	46	-	-	-	-	-
511210	954	WAGES-REGULAR (BRINE)	2,601	1,159	-	-	-	-
511210	955	WAGES-REGULAR (THAW ROX)	-	125	-	-	-	-
511220		WAGES-OVERTIME	-	-	600	600	606	606
511220	854	WAGES-OVERTIME (MIXED SAND)	34	-	-	-	-	-
511220	855	WAGES-OVERTIME (SALT)	120	-	-	-	-	-
511220	954	WAGES-OVERTIME (BRINE)	181	104	-	-	-	-
511220	955	WAGES-OVERTIME (THAW ROX)	-	10	-	-	-	-
		SALARIES TOTAL	9,744	2,760	11,600	11,600	11,716	11,716
512130		FRINGES	-	-	9,140	8,468	9,230	9,230
512130	854	FRINGES (MIXED SAND)	2,559	-	-	-	-	-
512130	855	FRINGES (SALT)	2,071	987	-	-	-	-
512130	857	FRINGES (TACK OIL)	101	70	-	-	-	-
512130	858	FRINGES (TAR BLOCKS)	29	-	-	-	-	-
512130	954	FRINGES (BRINE)	1,947	797	-	-	-	-
512130	955	FRINGES (THAW ROX)	-	85	-	-	-	-
		FRINGE TOTAL	6,707	1,939	9,140	8,468	9,230	9,230
		TOTAL SALARIES AND FRINGES	16,451	4,699	20,740	20,068	20,946	20,946

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
531373		SODIUM CHLORIDE	-	-	500,000	339,000	340,000	340,000
531373	855	SODIUM CHLORIDE (SALT)	475,688	165,842	-	-	-	-
531396		FIELD TOOLS	-	-	332	261	332	332
531396	854	FIELD TOOLS (MIXED SAND)	70	-	-	-	-	-
531396	855	FIELD TOOLS (SALT)	46	36	-	-	-	-
531396	857	FIELD TOOLS (TACK OIL)	3	3	-	-	-	-
531396	858	FIELD TOOLS (TAR BLOCKS)	1	-	-	-	-	-
531396	954	FIELD TOOLS (BRINE)	45	27	-	-	-	-
531396	955	FIELD TOOLS (THAW ROX)	-	3	-	-	-	-
531561		HIGHWAY MATERIALS	-	-	9,000	9,000	9,000	9,000
531561	854	HWY MATRLS (MIXED SAND)	11,198	-	-	-	-	-
531562		DP HIGHWAY MATERIALS	-	-	50,000	26,000	50,000	50,000
531562	854	DP HWY MATRLS (MIXED SAND)	6,565	-	-	-	-	-
531562	857	DP HWY MATRLS (TACK OIL)	4,994	-	-	-	-	-
531562	858	DP HWY MATRLS (TAR BLOCKS)	45,043	-	-	-	-	-
531562	954	DP HWY MATRLS (BRINE)	26,570	-	-	-	-	-
531562	955	DP HWY MATRLS (THAW ROX)	-	16,450	-	-	-	-
541751		INVENTORY ADJUSTMENTS	(20,227)	-	-	-	-	-
543356		BUILDING ALLOCATION	1,096	-	1,200	-	1,200	1,200
543949		MATERIAL ALLOCATION	-	-	(599,272)	(396,329)	(439,478)	(439,478)
543949	854	MATERIAL ALL. (MIXED SAND)	(33,945)	-	-	-	-	-
543949	855	MATERIAL ALL. (SALT)	(488,615)	(171,258)	-	-	-	-
543949	857	MATERIAL ALL. (TACK OIL)	(5,585)	-	-	-	-	-
543949	858	MATERIAL ALL. (TAR BLOCKS)	(45,119)	-	-	-	-	-
543949	954	MATERIAL ALL. (BRINE)	(40,631)	(16,432)	-	-	-	-
543949	955	MATERIAL ALL. (THAW ROX)	-	(16,998)	-	-	-	-
543951		YEAR END ALLOCATION	33,394	-	-	-	-	-
544534		MACHINERY RENTAL	-	-	30,000	30,000	30,000	30,000
544534	854	MACHINERY RENTAL (MIXED SAND	9,733	-	-	-	-	-
544534	855	MACHINERY RENTAL (SALT)	7,876	3,118	-	-	-	-
544534	857	MACHINERY RENTAL (TACK OIL)	326	-	-	-	-	-
544534	954	MACHINERY RENTAL (BRINE)	9,337	3,387	-	-	-	-
544534	955	MACHINERY RENTAL (THAW ROX)	-	326	-	-	-	-
		OPERATING EXPENDITURES	(2,137)	(15,496)	(8,740)	7,932	(8,946)	(8,946)
		EXPENDITURES TOTAL	**14,314**	**(10,797)**	**12,000**	**28,000**	**12,000**	**12,000**
		REVENUES	**14,311**	**5,738**	**12,000**	**28,000**	**12,000**	**12,000**
		EXPENDITURES	**14,314**	**(10,797)**	**12,000**	**28,000**	**12,000**	**12,000**
TOTAL BUSINESS UNIT-53283-MATERIALS ACQUISITION:			**3**	**(16,535)**	-	-	-	-
53284-LAND/IMPROVEMENTS ACQUISITIONS								
EXPENDITURES								
511210	525	WAGES-REGULAR (COUNTRYSIDE)	-	42,313	60,000	-	-	-
511220	525	WAGES-OVERTIME (COUNTRYSIDE)	-	198	200	-	-	-
		SALARIES TOTAL	-	42,511	60,200	-	-	-
512130	525	FRINGES (COUNTRYSIDE)	-	32,386	47,426	-	-	-
		FRINGE TOTAL	-	32,386	47,426	-	-	-
		TOTAL SALARIES AND FRINGES	-	74,897	107,626	-	-	-
531396	525	FIELD TOOLS (COUNTRYSIDE)	-	1,018	1,722	-	-	-
531561	525	HWY MATRLS (COUNTRYSIDE)	-	875	-	-	-	-
531562		DP HIGHWAY MATERIALS	-	-	1,000	-	-	-
531562	525	DP HWY MATRLS (COUNTRYSIDE)	-	111,246	112,000	-	-	-
531562	827	DP HWY MATRLS (LAKE MILLS)	-	11	-	-	-	-
531562	829	DP HWY MATRLS (CONCORD)	-	11	-	-	-	-
531571	525	SHOP OPERATIONS (COUNTRYSIDE	-	3,050	3,100	-	-	-
533221	525	WATER (COUNTRYSIDE)	-	434	434	-	-	-
533222	525	ELECTRIC (COUNTRYSIDE)	-	11,048	11,048	-	-	-
533224	525	NATURAL GAS (COUNTRYSIDE)	-	32,323	32,323	-	-	-
543943	525	SHOP ALLOCATION (COUNTRYSIDE	-	8,014	8,014	-	-	-
543994		A/C BALANCE TRANSFER	-	-	(279,713)	-	-	-
544534	525	MACHINERY RENTAL (COUNTRYSID	-	2,446	2,446	-	-	-
		OPERATING EXPENDITURES	-	170,476	(107,626)	-	-	-
		EXPENDITURES TOTAL	-	**245,373**	-	-	-	-

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		EXPENDITURES	-	245,373	-	-	-	-
TOTAL BUSINESS UNIT-53284-LAND/IMPROVEMENTS AC			-	245,373	-	-	-	-
53285-CHIPS ACQUISITION								
EXPENDITURES								
511210		WAGES-REGULAR	-	-	5,000	6,000	5,050	5,050
511210 810		WAGES-REGULAR (SCOLLARDS)	4,515	-	-	-	-	-
511210 811		WAGES-REGULAR (SHOP)	3,642	-	-	-	-	-
511210 829		WAGES-REGULAR (CONCORD)	1,759	-	-	-	-	-
		SALARIES TOTAL	9,916	-	5,000	6,000	5,050	5,050
512130		FRINGES	-	-	3,939	4,380	3,978	3,978
512130 810		FRINGES (SCOLLARDS)	2,848	-	-	-	-	-
512130 811		FRINGES (SHOP)	2,298	-	-	-	-	-
512130 829		FRINGES (CONCORD)	1,110	-	-	-	-	-
		FRINGE TOTAL	6,256	-	3,939	4,380	3,978	3,978
		TOTAL SALARIES AND FRINGES	16,172	-	8,939	10,380	9,028	9,028
531396		FIELD TOOLS	-	-	258	135	258	258
531396 810		FIELD TOOLS (SCOLLARDS)	96	-	-	-	-	-
531396 811		FIELD TOOLS (SHOP)	77	-	-	-	-	-
531396 829		FIELD TOOLS (CONCORD)	37	-	-	-	-	-
531451		CHIPS	-	-	30,000	25,000	30,000	30,000
531451 810		CHIPS (SCOLLARD)	19,543	-	-	-	-	-
531451 811		CHIPS (SHOP)	15,288	-	-	-	-	-
531451 829		CHIPS (CONCORD)	9,682	-	-	-	-	-
541751		INVENTORY ADJUSTMENTS	(7,389)	-	-	-	-	-
543356		BUILDING ALLOCATION	1,142	-	-	400	-	-
543949		MATERIAL ALLOCATION	-	-	(51,823)	(51,541)	(51,912)	(51,912)
543949 810		MATERIAL ALL. (SCOLLARDS)	(39,861)	-	-	-	-	-
543949 811		MATERIAL ALL. (SHOP)	(31,871)	-	-	-	-	-
543949 829		MATERIAL ALL. (CONCORD)	(17,587)	-	-	-	-	-
543951		YEAR END ALLOCATION	5,621	-	-	-	-	-
544534		MACHINERY RENTAL	-	-	12,000	15,000	12,000	12,000
544534 810		MACHINERY RENTAL (SCOLLARDS)	12,859	-	-	-	-	-
544534 811		MACHINERY RENTAL (SHOP)	10,565	-	-	-	-	-
544534 829		MACHINERY RENTAL (CONCORD)	4,998	-	-	-	-	-
561541		DEPRECIATION	626	-	626	626	626	626
		OPERATING EXPENDITURES	(16,174)	-	(8,939)	(10,380)	(9,028)	(9,028)
		EXPENDITURES TOTAL	**(2)**	-	-	-	-	-
		EXPENDITURES	**(2)**	-	-	-	-	-
TOTAL BUSINESS UNIT-53285-CHIPS ACQUISITION			**(2)**	-	-	-	-	-
53287-FLY ASH ACQUISITION								
REVENUES								
483003		MATERIAL HANDLING RECOVERED	6	-	10	6	10	10
REVENUES TOTAL			**6**	-	**10**	**6**	**10**	**10**
EXPENDITURES								
511210 812		WAGES-REGULAR (MIX PLANT)	2,906	-	2,900	2,906	2,929	2,929
		SALARIES TOTAL	2,906	-	2,900	2,906	2,929	2,929
512130 812		FRINGES (MIX PLANT)	1,833	-	2,885	2,122	2,307	2,307
		FRINGE TOTAL	1,833	-	2,885	2,122	2,307	2,307
		TOTAL SALARIES AND FRINGES	4,739	-	5,785	5,028	5,236	5,236
531396 812		FIELD TOOLS (MIX PLANT)	62	-	83	66	83	83
531452 812		PEA GRAVEL (MIX PLANT)	12,428	-	12,500	12,500	12,500	12,500
541751		INVENTORY ADJUSTMENTS	6	-	-	-	-	-
543356		BUILDING ALLOCATION	329	-	350	443	350	350
543949 812		MATERIAL ALL. (MIX PLANT)	(25,423)	-	(26,908)	(26,231)	(26,359)	(26,359)

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
543951		YEAR END ALLOCATION	(329)	-	-	-	-	-
544534	812	MACHINERY RENTAL (MIX PLANT)	8,194	-	8,200	8,200	8,200	8,200
		OPERATING EXPENDITURES	(4,733)	-	(5,775)	(5,022)	(5,226)	(5,226)
		EXPENDITURES TOTAL	**6**	**-**	**10**	**6**	**10**	**10**
		REVENUES	**6**	**-**	**10**	**6**	**10**	**10**
		EXPENDITURES	**6**	**-**	**10**	**6**	**10**	**10**
TOTAL BUSINESS UNIT-53287-FLY ASH ACQUISITION			-	-	-	-	-	-
53311-C.T.H.S. MAINTENANCE								
REVENUES								
421001		STATE AID	1,578,703	407,236	1,628,944	1,578,703	1,628,944	1,628,944
451100		MISC. BILLED	1,050	200	200	-	200	200
483001		SALE OF COUNTY PROPERTY	288	-	-	-	-	-
483003		MATERIAL HANDLING RECOVERED	-	-	-	150	-	-
483004		SALE OF SALVAGE & WASTE	694	-	500	-	500	500
REVENUES TOTAL			**1,580,735**	**407,436**	**1,629,644**	**1,578,853**	**1,629,644**	**1,629,644**
EXPENDITURES								
511210		WAGES-REGULAR	1,286	-	405,000	394,000	404,000	404,000
511210	830	WAGES-REGULAR (SEC 10)	32,841	18,174	-	-	-	-
511210	831	WAGES-REGULAR (SEC 11)	18,627	19,362	-	-	-	-
511210	832	WAGES-REGULAR (SEC 12)	40,618	28,587	-	-	-	-
511210	833	WAGES-REGULAR (SEC 13)	24,244	28,453	-	-	-	-
511210	834	WAGES-REGULAR (SEC 14)	24,190	17,932	-	-	-	-
511210	835	WAGES-REGULAR (SEC 15)	35,548	29,955	-	-	-	-
511210	836	WAGES-REGULAR (SEC 16)	29,843	36,382	-	-	-	-
511210	837	WAGES-REGULAR (SEC 17)	38,449	22,139	-	-	-	-
511210	838	WAGES-REGULAR (SEC 18)	13,603	14,593	-	-	-	-
511210	840	WAGES-REGULAR (MISC)	11,783	6,974	-	-	-	-
511210	844	WAGES-REGULAR (MARK & SIGN)	50,598	35,228	-	-	-	-
511210	847	WAGES-REGULAR (#4 SEALCOAT)	7,063	-	-	-	-	-
511220		WAGES-OVERTIME	-	-	8,000	4,363	6,262	6,262
511220	830	WAGES-OVERTIME (SEC 10)	510	68	-	-	-	-
511220	831	WAGES-OVERTIME (SEC 11)	57	-	-	-	-	-
511220	832	WAGES-OVERTIME (SEC 12)	151	307	-	-	-	-
511220	833	WAGES-OVERTIME (SEC 13)	33	136	-	-	-	-
511220	834	WAGES-OVERTIME (SEC 14)	653	-	-	-	-	-
511220	835	WAGES-OVERTIME (SEC 15)	422	79	-	-	-	-
511220	836	WAGES-OVERTIME (SEC 16)	-	204	-	-	-	-
511220	837	WAGES-OVERTIME (SEC 17)	227	101	-	-	-	-
511220	838	WAGES-OVERTIME (SEC 18)	33	-	-	-	-	-
511220	840	WAGES-OVERTIME (MISC)	2,390	335	-	-	-	-
511220	844	WAGES-OVERTIME (MARK & SIGN)	130	109	-	-	-	-
511220	847	WAGES-OVERTIME (#4 SEALCOAT)	1,410	-	-	-	-	-
511240		WAGES-TEMPORARY	-	-	14,500	14,500	14,500	14,500
		SALARIES TOTAL	334,709	259,118	427,500	412,863	424,762	424,762
512130		FRINGES	812	-	336,785	300,000	334,628	334,628
512130	830	FRINGES (SEC 10)	21,399	12,753	-	-	-	-
512130	831	FRINGES (SEC 11)	12,088	13,889	-	-	-	-
512130	832	FRINGES (SEC 12)	26,339	21,167	-	-	-	-
512130	833	FRINGES (SEC 13)	15,846	20,624	-	-	-	-
512130	834	FRINGES (SEC 14)	16,076	13,180	-	-	-	-
512130	835	FRINGES (SEC 15)	22,967	21,919	-	-	-	-
512130	836	FRINGES (SEC 16)	19,178	26,888	-	-	-	-
512130	837	FRINGES (SEC 17)	24,960	16,251	-	-	-	-
512130	838	FRINGES (SEC 18)	8,749	10,585	-	-	-	-
512130	840	FRINGES (MISC)	9,116	5,451	-	-	-	-
512130	844	FRINGES (MARK & SIGN)	33,325	24,958	-	-	-	-
512130	847	FRINGES (#4 SEALCOAT)	5,346	-	-	-	-	-
		FRINGE TOTAL	216,201	187,665	336,785	300,000	334,628	334,628
		TOTAL SALARIES AND FRINGES	550,910	446,783	764,285	712,863	759,390	759,390
529642		PURCHASED SERVICES	-	-	5,500	20,000	5,500	5,500
529642	833	PURCHASED SERVICES HIGHWAY	3,638	-	-	-	-	-
529642	840	PURCHASED SERVICES MISC.	1,852	-	-	-	-	-

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
529643	840	GPS CONTRACTED SERVICES	-	-	-	4,400	-	-
531215		ARCH & ENGINEERING	4,410	-	-	-	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	198	-	400	400	400	400
531349		OTHER OPERATING EXPENSES	5,000	-	7,000	-	7,000	7,000
531349	840	OTHER COSTS (MISC)	2,099	-	-	-	-	-
531396		FIELD TOOLS	27	-	12,035	9,400	12,150	12,150
531396	830	FIELD TOOLS (SEC 10)	680	447	-	-	-	-
531396	831	FIELD TOOLS (SEC 11)	374	489	-	-	-	-
531396	832	FIELD TOOLS (SEC 12)	818	753	-	-	-	-
531396	833	FIELD TOOLS (SEC 13)	475	728	-	-	-	-
531396	834	FIELD TOOLS (SEC 14)	497	468	-	-	-	-
531396	835	FIELD TOOLS (SEC 15)	742	779	-	-	-	-
531396	836	FIELD TOOLS (SEC 16)	606	958	-	-	-	-
531396	837	FIELD TOOLS (SEC 17)	778	576	-	-	-	-
531396	838	FIELD TOOLS (SEC 18)	278	375	-	-	-	-
531396	840	FIELD TOOLS (MISC)	287	195	-	-	-	-
531396	844	FIELD TOOLS (MARK & SIGN)	976	883	-	-	-	-
531396	847	FIELD TOOLS (#4 SEALCOAT)	180	-	-	-	-	-
531561		HIGHWAY MATERIALS	-	-	205,000	180,000	180,000	180,000
531561	830	HWY MATRLS (SEC 10)	8,379	1,477	-	-	-	-
531561	831	HWY MATRLS (SEC 11)	6,555	4,860	-	-	-	-
531561	832	HWY MATRLS (SEC 12)	11,791	8,029	-	-	-	-
531561	833	HWY MATRLS (SEC 13)	2,814	3,404	-	-	-	-
531561	834	HWY MATRLS (SEC 14)	4,895	2,428	-	-	-	-
531561	835	HWY MATRLS (SEC 15)	9,198	2,265	-	-	-	-
531561	836	HWY MATRLS (SEC 16)	8,407	8,150	-	-	-	-
531561	837	HWY MATRLS (SEC 17)	7,694	1,912	-	-	-	-
531561	838	HWY MATRLS (SEC 18)	2,365	1,273	-	-	-	-
531561	840	HWY MATRLS (MISC)	1,619	973	-	-	-	-
531561	844	HWY MATRLS (MARK & SIGN)	4,711	1,337	-	-	-	-
531561	847	HWY MATRLS (#4 SEALCOAT)	46,203	-	-	-	-	-
531562		DP HIGHWAY MATERIALS	-	-	350,352	270,000	285,000	285,000
531562	830	DP HWY MATRLS (SEC 10)	1,758	-	-	-	-	-
531562	831	DP HWY MATRLS (SEC 11)	268	-	-	-	-	-
531562	832	DP HWY MATRLS (SEC 12)	28	-	-	-	-	-
531562	834	DP HWY MATRLS (SEC 14)	2,562	-	-	-	-	-
531562	835	DP HWY MATRLS (SEC 15)	66	-	-	-	-	-
531562	836	DP HWY MATRLS (SEC 16)	252	-	-	-	-	-
531562	837	DP HWY MATRLS (SEC 17)	562	18	-	-	-	-
531562	840	DP HWY MATRLS (MISC)	119,233	97,372	-	-	-	-
531562	844	DP HWY MATRLS (MARK & SIGN)	1,997	385	-	-	-	-
531562	847	DP HWY MATRLS (#4 SEALCOAT)	148,061	-	-	-	-	-
531571		SHOP MATERIALS	-	-	9,600	50	9,600	9,600
531571	834	SHOP MATERIALS (SEC 14)	5,040	-	-	-	-	-
531571	835	SHOP MATERIALS (SEC 15)	4,595	-	-	-	-	-
532325	840	REGISTRATION (MISC)	1,954	160	2,365	2,365	2,365	2,365
532325	844	REGISTRATION (SIGNS)	80	-	240	240	240	240
532332	840	MILEAGE	-	-	165	165	165	165
532335	840	MEALS (MISC)	99	-	160	160	160	160
532336	840	LODGING (MISC)	784	113	800	625	800	800
533222		ELECTRIC	-	-	2,600	2,600	2,650	2,650
533222	834	ELECTRIC (SEC. 14)	2,519	1,269	-	-	-	-
533225		TELEPHONE	-	-	1,000	800	1,000	1,000
533225	840	TELEPHONE	767	289	-	-	-	-
533225	844	TELEPHONE	131	239	-	-	-	-
535297		REFUSE COLLECTION	-	-	750	700	750	750
535297	840	REFUSE COLLECTION	708	333	-	-	-	-
543356		BUILDING ALLOCATION	14,938	-	27,000	23,000	23,851	23,851
543951		YEAR END ALLOCATION	(32,732)	(1,014)	-	-	-	-
544534		MACHINERY RENTAL	-	-	485,000	475,000	471,000	471,000
544534	830	MACHINERY RENTAL (SEC 10)	42,417	13,489	-	-	-	-
544534	831	MACHINERY RENTAL (SEC 11)	25,926	13,074	-	-	-	-
544534	832	MACHINERY RENTAL (SEC 12)	39,271	17,864	-	-	-	-
544534	833	MACHINERY RENTAL (SEC 13)	28,937	23,301	-	-	-	-
544534	834	MACHINERY RENTAL (SEC 14)	36,201	13,773	-	-	-	-
544534	835	MACHINERY RENTAL (SEC 15)	48,234	15,631	-	-	-	-
544534	836	MACHINERY RENTAL (SEC 16)	38,377	28,732	-	-	-	-
544534	837	MACHINERY RENTAL (SEC 17)	39,477	14,490	-	-	-	-
544534	838	MACHINERY RENTAL (SEC 18)	18,869	11,958	-	-	-	-
544534	840	MACHINERY RENTAL (MISC)	6,004	2,574	-	-	-	-
544534	844	MACHINERY RENTAL (MARK & SIGN	29,612	17,062	-	-	-	-
544534	847	MACHINERY RENTAL (#4 SEALCOAT	18,508	-	-	-	-	-
571004		IP TELEPHONY ALLOCATION	123	-	200	5,693	200	200

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
571009		MIS PC GROUP ALLOCATION	1,753	-	1,800	-	1,800	1,800
571010		MIS SYSTEMS GRP ALLOC(ISIS)	2,955	-	3,000	-	3,000	3,000
		OPERATING EXPENDITURES	788,880	313,871	1,114,967	995,598	1,007,631	1,007,631
		EXPENDITURES TOTAL	**1,339,790**	**760,654**	**1,879,252**	**1,708,461**	**1,767,021**	**1,767,021**
OTHER FINANCING SOURCES (USES)								
699992		BAL FWD PRIOR YEAR	-	-	-	120,000	-	-
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	**120,000**	-	-
		REVENUES	**1,580,735**	**407,436**	**1,629,644**	**1,578,853**	**1,629,644**	**1,629,644**
		EXPENDITURES	**1,339,790**	**760,654**	**1,879,252**	**1,708,461**	**1,767,021**	**1,767,021**
		OTHER FINANCING SOURCES (USES	-	-	-	**120,000**	-	-
TOTAL BUSINESS UNIT-53311-C.T.H.S. MAINTENANCE			**(240,945)**	**353,218**	**249,608**	**249,608**	**137,377**	**137,377**
53312-C.T.H.S. CONSTRUCTION								
REVENUES								
421045		LRIP ROAD GRANT	-	-	487,113	187,363	200,000	200,000
483001		SALE OF COUNTY PROPERTY	-	250	250	-	-	-
483004		SALVAGE & WASTE	785	-	-	-	-	-
REVENUES TOTAL			**785**	**250**	**487,363**	**187,363**	**200,000**	**200,000**
EXPENDITURES								
511210		WAGES-REGULAR	-	778	504,127	534,818	531,281	531,281
511210	909	WAGES-REGULAR (J)	-	21,627	-	-	-	-
511210	913	WAGES-REGULAR (G)	39,489	-	-	-	-	-
511210	915	WAGES-REGULAR (A)	-	111	-	-	-	-
511210	923	WAGES-REGULAR (W)	34,503	9,474	-	-	-	-
511210	930	WAGES-REGULAR (N)	397,505	61,712	-	-	-	-
511220		WAGES-OVERTIME	-	-	50,000	53,534	51,510	51,510
511220	913	WAGES-OVERTIME (G)	10,352	-	-	-	-	-
511220	923	WAGES-OVERTIME (W)	5,809	-	-	-	-	-
511220	930	WAGES-OVERTIME (N)	113,774	3,795	-	-	-	-
511240		WAGES-TEMPORARY	-	-	15,625	15,625	15,575	15,575
		SALARIES TOTAL	601,432	97,497	569,752	603,977	598,366	598,366
512130		FRINGES	-	491	448,850	400,000	471,393	471,393
512130	909	FRINGES (J)	-	17,038	-	-	-	-
512130	913	FRINGES (G)	31,445	-	-	-	-	-
512130	923	FRINGES (W)	25,433	7,463	-	-	-	-
512130	930	FRINGES (N)	323,405	47,231	-	-	-	-
		FRINGE TOTAL	380,283	72,223	448,850	400,000	471,393	471,393
		TOTAL SALARIES AND FRINGES	981,715	169,720	1,018,602	1,003,977	1,069,759	1,069,759
521296		COMPUTER SUPPORT	-	599	-	-	-	-
531215		ARCH & ENGINEERING	-	-	40,000	40,000	25,000	25,000
531215	908	ARCH & ENG (P)	28,017	-	-	-	-	-
531215	909	ARCH & ENG (J)	24,299	-	-	-	-	-
531215	913	ARCH & ENG (G)	4,312	-	-	-	-	-
531215	915	ARCH & ENG (A)	7,798	-	-	-	-	-
531215	923	ARCH & ENG (W)	15,588	-	-	-	-	-
531215	930	ARCH & ENG (N)	20,325	-	-	-	-	-
531276		R-O-W ACQUISITIONS	-	-	-	25,000	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	-	744	-	-	-	-
531321		PUBLICATION OF LEGAL NOTICE	203	306	370	370	370	370
531349		OTHER OPERATING EXPENSES	1,838	(17,770)	2,000	-	2,000	2,000
531396		FIELD TOOLS	-	16	16,298	12,879	16,953	16,953
531396	909	FIELD TOOLS (J)	-	619	-	-	-	-
531396	913	FIELD TOOLS (G)	1,057	-	-	-	-	-
531396	923	FIELD TOOLS (W)	855	271	-	-	-	-
531396	930	FIELD TOOLS (N)	10,777	1,715	-	-	-	-
531561		HIGHWAY MATERIALS	-	-	320,000	180,000	420,000	420,000
531561	909	HIGHWAY MATERIALS (J)	-	12,275	-	-	-	-
531561	913	HWY MATRLS (G)	19,870	-	-	-	-	-
531561	923	HWY MATRLS (W)	50,632	9,483	-	-	-	-
531561	930	HWY MATRLS (N)	392,143	39,217	-	-	-	-
531562		DP HIGHWAY MATERIALS	(3,815)	-	2,874,059	2,139,763	2,399,144	2,399,144

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
531562	909	DP HWY MATRLS (J)	-	1,967	-	-	-	-
531562	913	DP HWY MATRLS (G)	407,945	-	-	-	-	-
531562	915	DP HWY MATRLS (A)	-	1,043	-	-	-	-
531562	923	DP HWY MATRLS (W)	61,944	306	-	-	-	-
531562	930	DP HWY MATRLS (N)	540,149	3,447	-	-	-	-
531571	923	SHOP MATERIALS (W)	-	17	-	-	-	-
531571	930	SHOP MATERIALS (N)	599	48	-	-	-	-
532325		REGISTRATION	400	-	-	-	-	-
536539		OTHER RENTS & LEASES	-	-	2,000	2,000	2,000	2,000
536539	930	OTHER RENTS & LEASES (N)	20,539	-	-	-	-	-
543356		BUILDING ALLOCATION	58,640	-	59,000	45,000	59,000	59,000
543951		YEAR END ALLOCATION	(99,258)	-	-	-	-	-
544534		MACHINERY RENTAL	-	-	1,225,000	1,100,000	1,250,000	1,250,000
544534	909	MACHINERY RENTAL (J)	-	20,917	-	-	-	-
544534	913	MACHINERY RENTAL (G)	113,888	-	-	-	-	-
544534	923	MACHINERY RENTAL (W)	77,276	9,240	-	-	-	-
544534	930	MACHINERY RENTAL (N)	1,268,530	48,267	-	-	-	-
571004		IP TELEPHONY ALLOCATION	-	1,734	-	-	-	-
571009		MIS PC GROUP ALLOCATION	-	14,080	-	-	-	-
571010		MIS SYSTEMS GRP ALLOC(ISIS)	-	23,183	-	-	-	-
		OPERATING EXPENDITURES	3,024,551	171,724	4,538,727	3,545,012	4,174,467	4,174,467
		EXPENDITURES TOTAL	**4,006,266**	**341,444**	**5,557,329**	**4,548,989**	**5,244,226**	**5,244,226**
OTHER FINANCING SOURCES (USES)								
699992		BAL FWD PRIOR YEAR	-	-	-	2,246,340	(790,000)	(790,000)
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	**2,246,340**	**(790,000)**	**(790,000)**
		REVENUES	**785**	**250**	**487,363**	**187,363**	**200,000**	**200,000**
		EXPENDITURES	**4,006,266**	**341,444**	**5,557,329**	**4,548,989**	**5,244,226**	**5,244,226**
		OTHER FINANCING SOURCES (USES	-	-	-	**2,246,340**	**(790,000)**	**(790,000)**
TOTAL BUSINESS UNIT-53312-C.T.H.S. CONSTRUCTION			**4,005,481**	**341,194**	**5,069,966**	**6,607,966**	**4,254,226**	**4,254,226**
53313-C.T.H.S. WINTER MAINTENANCE								
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	1,063	338	350	-	-	-
511210		WAGES-REGULAR	69,855	30,189	60,000	73,770	74,111	74,111
511220		WAGES-OVERTIME	50,797	23,755	42,000	40,129	42,428	42,428
		SALARIES TOTAL	121,715	54,282	102,350	113,899	116,539	116,539
512130		FRINGES	86,327	34,737	80,632	83,146	82,774	82,774
		FRINGE TOTAL	86,327	34,737	80,632	83,146	82,774	82,774
		TOTAL SALARIES AND FRINGES	208,042	89,019	182,982	197,045	199,313	199,313
531349		OTHER OPERATING EXPENSES	-	235	235	-	-	-
531396		FIELD TOOLS	1,865	1,174	2,927	2,112	2,927	2,927
531425		SMALL HARDWARE,WIRE,NAILS	(15)	(12)	-	-	-	-
531433		SNOW FENCE POSTS	(9)	(14)	-	-	-	-
531561		HIGHWAY MATERIALS	287,020	166,649	260,663	276,213	261,249	261,249
531562		DP HIGHWAY MATERIALS	529	693	1,200	250	1,200	1,200
533229		OTHER UTILITIES	889	297	900	780	900	900
543356		BUILDING ALLOCATION	60,674	-	55,000	52,000	55,000	55,000
543951		YEAR END ALLOCATION	(31,679)	1	-	-	-	-
544534		MACHINERY RENTAL	334,379	150,221	275,000	211,200	275,000	275,000
544535		MACHINERY ALLOCATED	(15,967)	-	-	-	-	-
		OPERATING EXPENDITURES	637,686	319,244	595,925	542,555	596,276	596,276
		EXPENDITURES TOTAL	**845,728**	**408,263**	**778,907**	**739,600**	**795,589**	**795,589**
OTHER FINANCING SOURCES (USES)								
699992		BAL FWD PRIOR YEAR	-	-	-	140,000	(100,693)	(100,693)
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	140,000	(100,693)	(100,693)
		EXPENDITURES	**845,728**	**408,263**	**778,907**	**739,600**	**795,589**	**795,589**
		OTHER FINANCING SOURCES (USES	-	-	-	**140,000**	**(100,693)**	**(100,693)**
TOTAL BUSINESS UNIT-53313-C.T.H.S. WINTER MAINTEN			**845,728**	**408,263**	**778,907**	**879,600**	**694,896**	**694,896**

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
53321-S.T.H.S. ROUTINE MAINTENANCE								
REVENUES								
471231		STATE ROUTINE MAINTENANCE	1,650,887	947,019	1,797,041	1,673,704	1,804,832	1,804,832
REVENUES TOTAL			**1,650,887**	**947,019**	**1,797,041**	**1,673,704**	**1,804,832**	**1,804,832**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	3,422	2,561	2,561	2,357	-	-
511210		WAGES-REGULAR	319,913	243,449	320,000	319,505	323,200	323,200
511220		WAGES-OVERTIME	96,740	47,717	109,000	109,000	110,090	110,090
511240		WAGES-TEMPORARY	-	-	14,500	14,500	14,450	14,450
		SALARIES TOTAL	420,075	293,727	446,061	445,362	447,740	447,740
512130		FRINGES	282,054	201,584	351,407	325,115	352,730	352,730
		FRINGE TOTAL	282,054	201,584	351,407	325,115	352,730	352,730
		TOTAL SALARIES AND FRINGES	702,129	495,311	797,468	770,477	800,470	800,470
531349		OTHER OPERATING EXPENSES	(464)	5,316	-	-	-	-
531396		FIELD TOOLS	7,629	7,056	12,760	10,017	12,808	12,808
531561		HIGHWAY MATERIALS	68,794	46,486	79,000	75,875	79,000	79,000
531562		DP HIGHWAY MATERIALS	28,373	6,342	44,801	26,000	45,419	45,419
531571		SHOP MATERIALS	2,823	-	1,000	200	1,000	1,000
532325		REGISTRATION	425	160	580	580	580	580
532335		MEALS	20	-	50	50	50	50
532336		LODGING	140	-	205	205	205	205
535297		REFUSE COLLECTION	1,359	842	1,500	1,500	1,500	1,500
543356		BUILDING ALLOCATION	53,099	63,877	63,877	63,000	68,000	68,000
543943		SHOP SERVICES ALLOCATION	-	-	800	800	800	800
544534		MACHINERY RENTAL	786,561	390,454	795,000	725,000	795,000	795,000
		OPERATING EXPENDITURES	948,759	520,533	999,573	903,227	1,004,362	1,004,362
		EXPENDITURES TOTAL	**1,650,888**	**1,015,844**	**1,797,041**	**1,673,704**	**1,804,832**	**1,804,832**
		REVENUES	**1,650,887**	**947,019**	**1,797,041**	**1,673,704**	**1,804,832**	**1,804,832**
		EXPENDITURES	**1,650,888**	**1,015,844**	**1,797,041**	**1,673,704**	**1,804,832**	**1,804,832**
TOTAL BUSINESS UNIT-53321-S.T.H.S. ROUTINE MAINTE			**1**	**68,825**	**-**	**-**	**-**	**-**
53322-S.T.H.S. SPECIAL MAINTENANCE								
REVENUES								
471232		STATE ROAD & BRIDGE CONST	151,145	110,202	153,248	156,475	153,965	153,965
REVENUES TOTAL			**151,145**	**110,202**	**153,248**	**156,475**	**153,965**	**153,965**
EXPENDITURES								
511210		WAGES-REGULAR	35,201	31,247	38,000	47,387	38,380	38,380
511220		WAGES-OVERTIME	828	1,033	1,500	1,500	1,515	1,515
		SALARIES TOTAL	36,029	32,280	39,500	48,887	39,895	39,895
512130		FRINGES	23,082	24,059	31,118	35,688	31,429	31,429
		FRINGE TOTAL	23,082	24,059	31,118	35,688	31,429	31,429
		TOTAL SALARIES AND FRINGES	59,111	56,339	70,618	84,575	71,324	71,324
531396		FIELD TOOLS	738	844	1,130	1,100	1,141	1,141
531561		HIGHWAY MATERIALS	23,771	20,879	25,000	15,000	25,000	25,000
531562		DP HIGHWAY MATERIALS	27,645	5,794	10,000	10,000	10,000	10,000
531571		SHOP MATERIALS	-	-	500	500	500	500
543943		SHOP SERVICES ALLOCATION	-	774	1,000	300	1,000	1,000
544534		MACHINERY RENTAL	39,881	27,041	45,000	45,000	45,000	45,000
		OPERATING EXPENDITURES	92,035	55,332	82,630	71,900	82,641	82,641
		EXPENDITURES TOTAL	**151,146**	**111,671**	**153,248**	**156,475**	**153,965**	**153,965**
		REVENUES	**151,145**	**110,202**	**153,248**	**156,475**	**153,965**	**153,965**
		EXPENDITURES	**151,146**	**111,671**	**153,248**	**156,475**	**153,965**	**153,965**

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
TOTAL BUSINESS UNIT-53322-S.T.H.S. SPECIAL MAINTEI			1	1,469	-	-	-	-
53323-S.T.H.S. SALT STORAGE								
REVENUES								
471238		STATE RADIO, SALT, G.P.L.	15,474	-	12,105	15,474	12,105	12,105
REVENUES TOTAL			**15,474**	**-**	**12,105**	**15,474**	**12,105**	**12,105**
EXPENDITURES								
543946		BUILDING ALLOCATION	(53,099)	(63,877)	(63,877)	(53,099)	(63,877)	(63,877)
543951		YEAR END ALLOCATION	68,573	-	75,982	68,573	75,982	75,982
		OPERATING EXPENDITURES	15,474	(63,877)	12,105	15,474	12,105	12,105
		EXPENDITURES TOTAL	**15,474**	**(63,877)**	**12,105**	**15,474**	**12,105**	**12,105**
		REVENUES	**15,474**	**-**	**12,105**	**15,474**	**12,105**	**12,105**
		EXPENDITURES	**15,474**	**(63,877)**	**12,105**	**15,474**	**12,105**	**12,105**
TOTAL BUSINESS UNIT-53323-S.T.H.S. SALT STORAGE			-	(63,877)	-	-	-	-
53324-S.T.H.S. PBM								
REVENUES								
471233		STATE PB MAINTENANCE	86,706	-	50,000	-	461,392	461,392
REVENUES TOTAL			**86,706**	**-**	**50,000**	**-**	**461,392**	**461,392**
EXPENDITURES								
511210		WAGES-REGULAR	14,538	-	4,000	-	20,200	20,200
511220		WAGES-OVERTIME	160	-	-	-	4,263	4,263
		SALARIES TOTAL	14,698	-	4,000	-	24,463	24,463
512130		FRINGES	9,273	-	3,151	-	19,272	19,272
		FRINGE TOTAL	9,273	-	3,151	-	19,272	19,272
		TOTAL SALARIES AND FRINGES	23,971	-	7,151	-	43,735	43,735
531396		FIELD TOOLS	312	-	115	-	700	700
531561		HIGHWAY MATERIALS	31,743	-	32,734	-	356,957	356,957
544534		MACHINERY RENTAL	14,546	-	10,000	-	60,000	60,000
		OPERATING EXPENDITURES	46,601	-	42,849	-	417,657	417,657
		EXPENDITURES TOTAL	**70,572**	**-**	**50,000**	**-**	**461,392**	**461,392**
		REVENUES	**86,706**	**-**	**50,000**	**-**	**461,392**	**461,392**
		EXPENDITURES	**70,572**	**-**	**50,000**	**-**	**461,392**	**461,392**
TOTAL BUSINESS UNIT-53324-S.T.H.S. PBM			**(16,134)**	**-**	**-**	**-**	**-**	**-**
53331-LOCAL ROAD MAINTENANCE								
REVENUES								
472331		MUNICIPAL ON ROAD	352,582	63,364	94,622	232,987	94,930	94,930
REVENUES TOTAL			**352,582**	**63,364**	**94,622**	**232,987**	**94,930**	**94,930**
EXPENDITURES								
511210		WAGES-REGULAR	-	-	12,000	30,500	12,120	12,120
511210	501	WAGES-REGULAR (AZTALAN)	621	-	-	-	-	-
511210	502	WAGES-REGULAR (COLD SPRING)	3,343	1,642	-	-	-	-
511210	503	WAGES-REGULAR (CONCORD)	1,831	530	-	-	-	-
511210	504	WAGES-REGULAR (FARMINGTON)	632	-	-	-	-	-
511210	505	WAGES-REGULAR (HEBRON)	255	44	-	-	-	-
511210	506	WAGES-REGULAR (IXONIA)	5,530	-	-	-	-	-
511210	507	WAGES-REGULAR (JEFFERSON)	2,690	2,192	-	-	-	-
511210	509	WAGES-REGULAR (LAKE MILLS)	1,209	329	-	-	-	-
511210	510	WAGES-REGULAR (MILFORD)	688	16	-	-	-	-

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
511210	512	WAGES-REGULAR (PALMYRA)	710	160	-	-	-	-
511210	513	WAGES-REGULAR (SULLIVAN)	-	44	-	-	-	-
511210	514	WAGES-REGULAR (SUMNER)	5,006	2,300	-	-	-	-
511210	516	WAGES-REGULAR (WATERTOWN)	643	1,541	-	-	-	-
511210	517	WAGES-REGULAR (V JOHNSON CR	3,799	-	-	-	-	-
511210	519	WAGES-REGULAR (V SULLIVAN)	1,682	-	-	-	-	-
511210	521	WAGES-REGULAR (C JEFFERSON)	43	-	-	-	-	-
511210	522	WAGES-REGULAR (C LAKE MILLS)	12,867	-	-	-	-	-
511210	540	WAGES-REGULAR (MISC)	5,569	251	-	-	-	-
511220		WAGES-OVERTIME	-	-	5,000	12,000	5,050	5,050
511220	502	WAGES-OVERTIME (COLD SPRING)	3,812	1,334	-	-	-	-
511220	503	WAGES-OVERTIME (CONCORD)	2,878	1,028	-	-	-	-
511220	507	WAGES-OVERTIME (JEFFERSON)	150	-	-	-	-	-
511220	509	WAGES-OVERTIME (LAKE MILLS)	67	-	-	-	-	-
511220	514	WAGES-OVERTIME (SUMNER)	4,737	1,573	-	-	-	-
511220	516	WAGES-OVERTIME (WATERTOWN)	66	-	-	-	-	-
511220	517	WAGES-OVERTIME (V JOHNSON CR	16	-	-	-	-	-
511220	522	WAGES-OVERTIME (C LAKE MILLS)	340	-	-	-	-	-
511220	540	WAGES-OVERTIME (MISC)	1,273	-	-	-	-	-
511240		WAGES-TEMPORARY	-	-	3,712	3,712	3,712	3,712
		SALARIES TOTAL	60,457	12,984	20,712	46,212	20,882	20,882
512130		FRINGES	-	-	16,317	33,735	16,451	16,451
512130	501	FRINGES (AZTALAN)	392	-	-	-	-	-
512130	502	FRINGES (COLD SPRING)	5,055	1,941	-	-	-	-
512130	503	FRINGES (CONCORD)	3,382	983	-	-	-	-
512130	504	FRINGES (FARMINGTON)	399	-	-	-	-	-
512130	505	FRINGES (HEBRON)	161	35	-	-	-	-
512130	506	FRINGES (IXONIA)	3,489	-	-	-	-	-
512130	507	FRINGES (JEFFERSON)	1,816	1,683	-	-	-	-
512130	509	FRINGES (LAKE MILLS)	832	246	-	-	-	-
512130	510	FRINGES (MILFORD)	434	12	-	-	-	-
512130	512	FRINGES (PALMYRA)	451	126	-	-	-	-
512130	513	FRINGES (SULLIVAN)	-	28	-	-	-	-
512130	514	FRINGES (SUMNER)	6,712	2,606	-	-	-	-
512130	516	FRINGES (WATERTOWN)	453	1,202	-	-	-	-
512130	517	FRINGES (V JOHNSON CREEK)	2,407	-	-	-	-	-
512130	519	FRINGES (V SULLIVAN)	1,061	-	-	-	-	-
512130	521	FRINGES (C JEFFERSON)	27	-	-	-	-	-
512130	522	FRINGES (C LAKE MILLS)	8,332	-	-	-	-	-
512130	540	FRINGES (MISC)	4,316	198	-	-	-	-
		FRINGE TOTAL	39,719	9,060	16,317	33,735	16,451	16,451
		TOTAL SALARIES AND FRINGES	100,176	22,044	37,029	79,947	37,333	37,333
531396		FIELD TOOLS	-	-	593	1,040	597	597
531396	501	FIELD TOOLS (AZTALAN)	13	-	-	-	-	-
531396	502	FIELD TOOLS (COLD SPRING)	111	66	-	-	-	-
531396	503	FIELD TOOLS (CONCORD)	69	33	-	-	-	-
531396	504	FIELD TOOLS (FARMINGTON)	13	-	-	-	-	-
531396	505	FIELD TOOLS (HEBRON)	5	1	-	-	-	-
531396	506	FIELD TOOLS (IXONIA)	117	-	-	-	-	-
531396	507	FIELD TOOLS (JEFFERSON)	58	61	-	-	-	-
531396	509	FIELD TOOLS (LAKE MILLS)	25	9	-	-	-	-
531396	510	FIELD TOOLS (MILFORD)	15	-	-	-	-	-
531396	512	FIELD TOOLS (PALMYRA)	15	5	-	-	-	-
531396	513	FIELD TOOLS (SULLIVAN)	-	1	-	-	-	-
531396	514	FIELD TOOLS (SUMNER)	164	90	-	-	-	-
531396	516	FIELD TOOLS (WATERTOWN)	15	43	-	-	-	-
531396	517	FIELD TOOLS (V JOHNSON CREEK)	81	-	-	-	-	-
531396	519	FIELD TOOLS (V SULLIVAN)	36	-	-	-	-	-
531396	521	FIELD TOOLS (C JEFFERSON)	1	-	-	-	-	-
531396	522	FIELD TOOLS (C LAKE MILLS)	280	-	-	-	-	-
531396	540	FIELD TOOLS (MISC)	145	7	-	-	-	-
531561		HIGHWAY MATERIALS	-	-	20,000	42,000	20,000	20,000
531561	502	HWY MATRLS (COLD SPRING)	12,132	5,492	-	-	-	-
531561	503	HWY MATRLS (CONCORD)	16,186	4,780	-	-	-	-
531561	504	HWY MATRLS (FARMINGTON)	571	-	-	-	-	-
531561	505	HWY MATRLS (HEBRON)	171	-	-	-	-	-
531561	506	HWY MATRLS (IXONIA)	16,212	-	-	-	-	-
531561	507	HWY MATRLS (JEFFERSON)	522	300	-	-	-	-
531561	509	HWY MATRLS (LAKE MILLS)	1,553	171	-	-	-	-
531561	510	HWY MATRLS (MILFORD)	1,651	14	-	-	-	-

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
531561	512	HWY MATRLS (PALMYRA)	1,741	18	-	-	-	-
531561	513	HWY MATRLS (SULLIVAN)	-	2,914	-	-	-	-
531561	514	HWY MATRLS (SUMNER)	11,576	4,906	-	-	-	-
531561	516	HWY MATRLS (WATERTOWN)	359	52	-	-	-	-
531561	517	HWY MATRLS (V JOHNSON CREEK)	81	-	-	-	-	-
531561	519	HWY MATRLS (V SULLIVAN)	4,292	-	-	-	-	-
531561	521	HWY MATRLS (C JEFFERSON)	16	-	-	-	-	-
531561	522	HWY MATRLS (C LAKE MILLS)	65	-	-	-	-	-
531561	540	HWY MATRLS (MISC)	303	120	-	-	-	-
531562		DP HIGHWAY MATERIALS	-	-	5,000	15,000	5,000	5,000
531562	502	DP HWY MATRLS (COLDSPRING)	630	-	-	-	-	-
531562	503	DP HWY MATRLS (CONCORD)	22,196	-	-	-	-	-
531562	504	DP HWY MATRLS (FARMINGTON)	1,260	-	-	-	-	-
531562	505	DP HWY MATRLS (HEBRON)	840	-	-	-	-	-
531562	506	DP HWY MATRLS (IXONIA)	(20,096)	-	-	-	-	-
531562	507	DP HWY MATRLS (JEFFERSON)	1,265	-	-	-	-	-
531562	508	DP HWY MATRLS (KOSHKONONG)	420	-	-	-	-	-
531562	509	DP HWY MATRLS (LAKE MILLS)	1,000	-	-	-	-	-
531562	510	DP HWY MATRLS (MILFORD)	210	-	-	-	-	-
531562	513	DP HWY MATRLS (SULLIVAN)	420	20	-	-	-	-
531562	514	DP HWY MATRLS (SUMNER)	420	-	-	-	-	-
531562	516	DP HWY MATRLS (WATERTOWN)	568	-	-	-	-	-
531562	517	DP HWY MATRLS(V JOHNSON CREE	4,943	-	-	-	-	-
531562	520	DP HWY MATRLS(C FORT ATKINSON	420	-	-	-	-	-
531562	521	DP HWY MATRLS (C JEFFERSON)	420	-	-	-	-	-
531562	522	DP HWY MATRLS (C LAKE MILLS)	18,883	-	-	-	-	-
531562	523	DP HWY MATRLS (C WATERTOWN)	210	-	-	-	-	-
531562	524	DP HWY MATRLS (C WATERTOWN)	2,730	-	-	-	-	-
544534		MACHINERY RENTAL	-	-	32,000	95,000	32,000	32,000
544534	501	MACHINERY RENTAL (AZTALAN)	1,756	-	-	-	-	-
544534	502	MACHINERY RENTAL (COLD SPRING	19,745	8,277	-	-	-	-
544534	503	MACHINERY RENTAL (CONCORD)	14,493	4,648	-	-	-	-
544534	504	MACHINERY RENTAL (FARMINGTON	1,144	-	-	-	-	-
544534	505	MACHINERY RENTAL (HEBRON)	214	31	-	-	-	-
544534	506	MACHINERY RENTAL (IXONIA)	17,365	-	-	-	-	-
544534	507	MACHINERY RENTAL (JEFFERSON)	5,608	1,312	-	-	-	-
544534	509	MACHINERY RENTAL (LAKE MILLS)	957	217	-	-	-	-
544534	510	MACHINERY RENTAL (MILFORD)	488	15	-	-	-	-
544534	512	MACHINERY RENTAL (PALMYRA)	566	135	-	-	-	-
544534	513	MACHINERY RENTAL (SULLIVAN)	-	128	-	-	-	-
544534	514	MACHINERY RENTAL (SUMNER)	23,651	8,355	-	-	-	-
544534	516	MACHINERY RENTAL (WATERTOWN	1,018	969	-	-	-	-
544534	517	MACHINERY RENTAL (V JOHNSON C	4,639	-	-	-	-	-
544534	519	MACHINERY RENTAL (V SULLIVAN)	1,249	-	-	-	-	-
544534	521	MACHINERY RENTAL (C JEFFERSON	48	-	-	-	-	-
544534	522	MACHINERY RENTAL (C LAKE MLLS)	14,162	-	-	-	-	-
544534	540	MACHINERY RENTAL (MISC)	39,967	404	-	-	-	-
		OPERATING EXPENDITURES	252,403	43,594	57,593	153,040	57,597	57,597
		EXPENDITURES TOTAL	**352,579**	**65,638**	**94,622**	**232,987**	**94,930**	**94,930**
		REVENUES	**352,582**	**63,364**	**94,622**	**232,987**	**94,930**	**94,930**
		EXPENDITURES	**352,579**	**65,638**	**94,622**	**232,987**	**94,930**	**94,930**
TOTAL BUSINESS UNIT-53331-LOCAL ROAD MAINTENAN			**(3)**	**2,274**	**-**	**-**	**-**	**-**
53332-LOCAL ROAD CONSTRUCTION								
REVENUES								
472333		COUNTY AID RD CONST	143,935	-	154,483	252,785	154,961	154,961
REVENUES TOTAL			**143,935**	**-**	**154,483**	**252,785**	**154,961**	**154,961**
EXPENDITURES								
511210		WAGES-REGULAR	-	-	24,282	37,767	24,525	24,525
511210	501	WAGES-REGULAR (AZTALAN)	11,839	-	-	-	-	-
511210	506	WAGES-REGULAR (IXONIA)	782	-	-	-	-	-
511210	507	WAGES-REGULAR (JEFFERSON)	1,262	-	-	-	-	-
511210	509	WAGES-REGULAR (LAKE MILLS)	559	-	-	-	-	-
511210	511	WAGES-REGULAR (OAKLAND)	1,160	-	-	-	-	-
511210	514	WAGES-REGULAR (SUMNER)	216	-	-	-	-	-
511210	517	WAGES-REGULAR (V JOHNSON CRI	5,881	-	-	-	-	-

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
511210	522	WAGES-REGULAR (C LAKE MILLS)	1,636	-	-	-	-	-
511220		WAGES-OVERTIME	-	-	2,000	1,764	2,020	2,020
511220	501	WAGES-OVERTIME (AZTALAN)	2,963	-	-	-	-	-
511220	517	WAGES-OVERTIME (V JOHNSON CR	49	-	-	-	-	-
511240		WAGES-TEMPORARY	-	-	3,713	3,713	3,713	3,713
		SALARIES TOTAL	26,347	-	29,995	43,244	30,258	30,258
512130		FRINGES	-	-	23,630	31,568	23,837	23,837
512130	501	FRINGES (AZTALAN)	9,339	-	-	-	-	-
512130	506	FRINGES (IXONIA)	493	-	-	-	-	-
512130	507	FRINGES (JEFFERSON)	796	-	-	-	-	-
512130	509	FRINGES (LAKE MILLS)	353	-	-	-	-	-
512130	511	FRINGES (OAKLAND)	732	-	-	-	-	-
512130	514	FRINGES (SUMNER)	136	-	-	-	-	-
512130	517	FRINGES (V JOHNSON CREEK)	3,741	-	-	-	-	-
512130	522	FRINGES (C LAKE MILLS)	1,032	-	-	-	-	-
		FRINGE TOTAL	16,622	-	23,630	31,568	23,837	23,837
		TOTAL SALARIES AND FRINGES	42,969	-	53,625	74,812	54,095	54,095
531396		FIELD TOOLS	-	-	858	973	866	866
531396	501	FIELD TOOLS (AZTALAN)	314	-	-	-	-	-
531396	506	FIELD TOOLS (IXONIA)	17	-	-	-	-	-
531396	507	FIELD TOOLS (JEFFERSON)	27	-	-	-	-	-
531396	509	FIELD TOOLS (LAKE MILLS)	12	-	-	-	-	-
531396	511	FIELD TOOLS (OAKLAND)	25	-	-	-	-	-
531396	514	FIELD TOOLS (SUMNER)	5	-	-	-	-	-
531396	517	FIELD TOOLS (V JOHNSON CREEK)	126	-	-	-	-	-
531396	522	FIELD TOOLS (C LAKE MILLS)	35	-	-	-	-	-
531561		HIGHWAY MATERIALS	-	-	20,000	50,000	20,000	20,000
531561	501	HWY MATRLS (AZTALAN)	37	-	-	-	-	-
531561	506	HWY MATRLS (IXONIA)	5,199	-	-	-	-	-
531561	507	HWY MATRLS (JEFFERSON)	4,519	-	-	-	-	-
531561	509	HWY MATRLS (LAKE MILLS)	736	-	-	-	-	-
531561	511	HWY MATRLS (OAKLAND)	4,622	-	-	-	-	-
531561	517	HWY MATRLS (V JOHNSON CREEK)	829	-	-	-	-	-
531561	522	HWY MATRLS (C LAKE MILLS)	13,049	-	-	-	-	-
531562		DP HIGHWAY MATERIALS	-	-	40,000	75,000	40,000	40,000
531562	501	DP HWY MATRLS (AZTALAN)	4,970	-	-	-	-	-
531562	506	DP HWY MATRLS (IXONIA)	7,841	-	-	-	-	-
531562	507	DP HWY MATRLS (JEFFERSON)	10,186	-	-	-	-	-
531562	511	DP HWY MATRLS (OAKLAND)	20,827	-	-	-	-	-
531562	514	DP HWY MATRLS (SUMNER)	811	-	-	-	-	-
531562	517	DP HWY MATRLS(V JOHNSON CREE	5,529	-	-	-	-	-
531562	522	DP HWY MATRLS (C LAKE MILLS)	23,503	-	-	-	-	-
531571	501	SHOP MATERIALS (AZTALAN)	19	-	-	-	-	-
543951		YEAR END ALLOCATION	(73,603)	-	-	-	-	-
544534		MACHINERY RENTAL	-	-	40,000	52,000	40,000	40,000
544534	501	MACHINERY RENTAL (AZTALAN)	30,262	-	-	-	-	-
544534	506	MACHINERY RENTAL (IXONIA)	1,875	-	-	-	-	-
544534	507	MACHINERY RENTAL (JEFFERSON)	2,377	-	-	-	-	-
544534	509	MACHINERY RENTAL (LAKE MILLS)	1,440	-	-	-	-	-
544534	511	MACHINERY RENTAL (OAKLAND)	2,888	-	-	-	-	-
544534	514	MACHINERY RENTAL (SUMNER)	310	-	-	-	-	-
544534	517	MACHINERY RENTAL (V JOHNSON C	12,675	-	-	-	-	-
544534	522	MACHINERY RENTAL (C LAKE MLLS)	4,066	-	-	-	-	-
		OPERATING EXPENDITURES	85,528	-	100,858	177,973	100,866	100,866
		EXPENDITURES TOTAL	**128,497**	**-**	**154,483**	**252,785**	**154,961**	**154,961**
		REVENUES	**143,935**	**-**	**154,483**	**252,785**	**154,961**	**154,961**
		EXPENDITURES	**128,497**	**-**	**154,483**	**252,785**	**154,961**	**154,961**
TOTAL BUSINESS UNIT-53332-LOCAL ROAD CONSTRUC			**(15,438)**	**-**	**-**	**-**	**-**	**-**
53333-LOCAL BRIDGE CONSTRUCTION								
REVENUES								
472335		COUNTY AID BR CONST	34,663	-	25,607	25,939	25,688	25,688
REVENUES TOTAL			**34,663**	**-**	**25,607**	**25,939**	**25,688**	**25,688**

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
EXPENDITURES								
511210		WAGES-REGULAR	-	-	3,500	3,500	3,535	3,535
511210	501	WAGES-REGULAR (AZTALAN)	1,057	-	-	-	-	-
511210	502	WAGES-REGULAR (COLD SPRING)	806	-	-	-	-	-
511210	507	WAGES-REGULAR (JEFFERSON)	1,715	-	-	-	-	-
511210	512	WAGES-REGULAR (PALMYRA)	317	-	-	-	-	-
511210	514	WAGES-REGULAR (SUMNER)	1,900	638	-	-	-	-
511220		WAGES-OVERTIME	-	-	1,000	-	1,010	1,010
511240		WAGES-TEMPORARY	-	-	2,000	2,000	2,000	2,000
		SALARIES TOTAL	5,795	638	6,500	5,500	6,545	6,545
512130		FRINGES	-	-	5,121	4,015	5,156	5,156
512130	501	FRINGES (AZTALAN)	667	-	-	-	-	-
512130	502	FRINGES (COLD SPRING)	509	-	-	-	-	-
512130	507	FRINGES (JEFFERSON)	1,082	-	-	-	-	-
512130	512	FRINGES (PALMYRA)	200	-	-	-	-	-
512130	514	FRINGES (SUMNER)	1,199	503	-	-	-	-
		FRINGE TOTAL	3,657	503	5,121	4,015	5,156	5,156
		TOTAL SALARIES AND FRINGES	9,452	1,141	11,621	9,515	11,701	11,701
531396		FIELD TOOLS	-	-	186	124	187	187
531396	501	FIELD TOOLS (AZTALAN)	22	-	-	-	-	-
531396	502	FIELD TOOLS (COLD SPRING)	17	-	-	-	-	-
531396	507	FIELD TOOLS (JEFFERSON)	36	-	-	-	-	-
531396	512	FIELD TOOLS (PALMYRA)	7	-	-	-	-	-
531396	514	FIELD TOOLS (SUMNER)	40	18	-	-	-	-
531561		HIGHWAY MATERIALS	-	-	4,000	6,500	4,000	4,000
531561	501	HWY MATRLS (AZTALAN)	2,050	-	-	-	-	-
531561	502	HWY MATRLS (COLD SPRING)	839	-	-	-	-	-
531561	507	HWY MATRLS (JEFFERSON)	866	-	-	-	-	-
531561	514	HWY MATRLS (SUMNER)	1,882	1,204	-	-	-	-
531562		DP HIGHWAY MATERIALS	-	-	4,500	4,500	4,500	4,500
531562	501	DP HWY MATRLS (AZTALAN)	849	-	-	-	-	-
531562	502	DP HWY MATRLS (COLDSPRING)	310	-	-	-	-	-
531562	507	DP HWY MATRLS (JEFFERSON)	4,618	-	-	-	-	-
531562	512	DP HWY MATRLS (PALMYRA)	2,266	-	-	-	-	-
531562	514	DP HWY MATRLS (SUMNER)	2,386	-	-	-	-	-
544534		MACHINERY RENTAL	-	-	5,300	5,300	5,300	5,300
544534	501	MACHINERY RENTAL (AZTALAN)	1,516	-	-	-	-	-
544534	502	MACHINERY RENTAL (COLD SPRING	1,186	-	-	-	-	-
544534	507	MACHINERY RENTAL (JEFFERSON)	3,035	-	-	-	-	-
544534	512	MACHINERY RENTAL (PALMYRA)	357	-	-	-	-	-
544534	514	MACHINERY RENTAL (SUMNER)	2,928	797	-	-	-	-
		OPERATING EXPENDITURES	25,210	2,019	13,986	16,424	13,987	13,987
		EXPENDITURES TOTAL	**34,662**	**3,160**	**25,607**	**25,939**	**25,688**	**25,688**
		REVENUES	**34,663**	**-**	**25,607**	**25,939**	**25,688**	**25,688**
		EXPENDITURES	**34,662**	**3,160**	**25,607**	**25,939**	**25,688**	**25,688**
TOTAL BUSINESS UNIT-53333-LOCAL BRIDGE CONSTRU			**(1)**	**3,160**	**-**	**-**	**-**	**-**
53362-ACCIDENTS								
REVENUES								
484003		ACCIDENT RECOVERIES	38,626	33,817	42,102	22,138	20,692	20,692
REVENUES TOTAL			**38,626**	**33,817**	**42,102**	**22,138**	**20,692**	**20,692**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	-	-	-	433	-	-
511210		WAGES-REGULAR	5,829	2,600	4,000	4,000	4,040	4,040
511220		WAGES-OVERTIME	1,094	-	1,000	770	1,010	1,010
		SALARIES TOTAL	6,923	2,600	5,000	5,203	5,050	5,050
512130		FRINGES	4,542	1,993	3,939	3,798	3,978	3,978
		FRINGE TOTAL	4,542	1,993	3,939	3,798	3,978	3,978
		TOTAL SALARIES AND FRINGES	11,465	4,593	8,939	9,001	9,028	9,028
531396		FIELD TOOLS	98	72	143	117	144	144

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
531561		HIGHWAY MATERIALS	3,569	1,611	2,320	2,320	2,320	2,320
531562		DP HIGHWAY MATERIALS	3,798	25,817	26,000	5,000	5,000	5,000
531571		SHOP MATERIALS	11,307	-	1,000	1,000	1,000	1,000
543943		SHOP SERVICES ALLOCATION	2,821	-	700	700	700	700
544534		MACHINERY RENTAL	5,568	2,342	3,000	4,000	2,500	2,500
		OPERATING EXPENDITURES	27,161	29,842	33,163	13,137	11,664	11,664
		EXPENDITURES TOTAL	**38,626**	**34,435**	**42,102**	**22,138**	**20,692**	**20,692**
		REVENUES	**38,626**	**33,817**	**42,102**	**22,138**	**20,692**	**20,692**
		EXPENDITURES	**38,626**	**34,435**	**42,102**	**22,138**	**20,692**	**20,692**
TOTAL BUSINESS UNIT-53362-ACCIDENTS			-	**618**	-	-	-	-
53471-MATERIALS SALES, OFF ROAD								
REVENUES								
472311		MUNICIPAL OFF ROAD	66,852	33,419	60,000	60,000	60,000	60,000
474000		INTERDEPARTMENT BILLED	-	-	130,000	146,000	130,000	130,000
474111		SURVEYOR	753	264	-	-	-	-
474118		PARKS INTERDEPARTMENT BILLED	2,756	491	-	-	-	-
474119		COURTHOUSE INTERDEPART BILLE	6,299	411	-	-	-	-
474120		SHERIFF INTERDEPART BILLED	64,499	20,508	-	-	-	-
474150		HUMAN SERVICES BILLED	55,379	14,603	-	-	-	-
474169		FAIR BILLED	6,101	20	-	-	-	-
474170		LAND CONSERVATION BILLED	1,620	384	-	-	-	-
474171		ZONING BILLED	1,895	458	-	-	-	-
REVENUES TOTAL			**206,154**	**70,558**	**190,000**	**206,000**	**190,000**	**190,000**
EXPENDITURES								
531349	525	OTHER COSTS (COUNTRYSIDE)	4,999	-	-	-	-	-
531349	531	OTHER COSTS (FAIR)	5,499	-	-	-	-	-
531349	532	OTHER COSTS (HUMAN)	4,999	-	-	-	-	-
531561		HIGHWAY MATERIALS	-	-	55,000	85,000	55,000	55,000
531561	501	HWY MATRLS (AZTALAN)	3,202	2,330	-	-	-	-
531561	503	HWY MATRLS (CONCORD)	25,062	10,517	-	-	-	-
531561	504	HWY MATRLS (FARMINGTON)	1,559	-	-	-	-	-
531561	506	HWY MATRLS (IXONIA)	-	225	-	-	-	-
531561	507	HWY MATRLS (JEFFERSON)	4,464	1,224	-	-	-	-
531561	508	HWY MATRLS (KOSHKONONG)	1,822	-	-	-	-	-
531561	510	HWY MATRLS (MILFORD)	3,352	750	-	-	-	-
531561	512	HWY MATRLS (PALMYRA)	-	31	-	-	-	-
531561	513	HWY MATRLS (SULLIVAN)	435	636	-	-	-	-
531561	516	HWY MATRLS (WATERTOWN)	2,381	1,609	-	-	-	-
531561	517	HWY MATRLS (V JOHNSON CREEK)	87	-	-	-	-	-
531561	519	HWY MATRLS (V SULLIVAN)	5,327	7,356	-	-	-	-
531561	521	HWY MATRLS (C JEFFERSON)	578	3,581	-	-	-	-
531561	526	HWY MATRLS (COURTHOUSE)	127	-	-	-	-	-
531561	529	HWY MATRLS (PARKS)	1,590	1,204	-	-	-	-
531561	531	HWY MATRLS (FAIR)	527	(140)	-	-	-	-
531561	540	HWY MATRLS (MISC)	6,962	916	-	-	-	-
531562		DP HIGHWAY MATERIALS	-	-	3,000	6,000	3,000	3,000
531562	504	DP HWY MATRLS (FARMINGTON)	94	-	-	-	-	-
531562	508	DP HWY MATRLS (KOSHKONONG)	1,074	259	-	-	-	-
531562	516	DP HWY MATRLS (WATERTOWN)	365	-	-	-	-	-
531562	521	DP HWY MATRLS (C JEFFERSON)	2,133	-	-	-	-	-
531571		SHOP MATERIALS	-	-	132,000	115,000	132,000	132,000
531571	501	SHOP MATERIALS (AZTALAN)	1,590	21	-	-	-	-
531571	504	SHOP MATERIALS (FARMINGTON)	1,264	1,256	-	-	-	-
531571	507	SHOP MATERIALS (JEFFERSON)	1,686	1,447	-	-	-	-
531571	510	SHOP MATERIALS (MILFORD)	-	6	-	-	-	-
531571	513	SHOP MATERIALS (SULLIVAN)	1,559	481	-	-	-	-
531571	515	SHOP MATERIALS (WATERLOO)	-	32	-	-	-	-
531571	516	SHOP MATERIALS (WATERTOWN)	166	-	-	-	-	-
531571	517	SHOP MATERIALS (V JOHNSON CRK	317	-	-	-	-	-
531571	519	SHOP MATERIALS (V SULLIVAN)	190	-	-	-	-	-
531571	521	SHOP MATERIALS (C JEFFERSON)	625	-	-	-	-	-
531571	526	SHOP MATERIALS (COURTHOUSE)	1,173	411	-	-	-	-
531571	527	SHOP MATERIALS (ZONING)	1,895	458	-	-	-	-
531571	528	SHOP MATERIALS (SURVEYING)	753	270	-	-	-	-
531571	529	SHOP MATERIALS (PARKS)	1,166	8	-	-	-	-

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
531571	530	SHOP MATERIALS (SHERIFF)	63,314	19,975	-	-	-	-
531571	531	SHOP MATERIALS (FAIR)	75	20	-	-	-	-
531571	532	SHOP MATERIALS (HUMAN SERV)	50,380	17,472	-	-	-	-
531571	533	SHOP MATERIALS (LAND CONSERV)	1,620	384	-	-	-	-
531571	534	HIGHWAY MATERIALS (EM GOV)	1,185	533	-	-	-	-
531571	540	SHOP MATERIALS (MISC)	558	743	-	-	-	-
		OPERATING EXPENDITURES	206,154	74,015	190,000	206,000	190,000	190,000
		EXPENDITURES TOTAL	**206,154**	**74,015**	**190,000**	**206,000**	**190,000**	**190,000**
		REVENUES	**206,154**	**70,558**	**190,000**	**206,000**	**190,000**	**190,000**
		EXPENDITURES	**206,154**	**74,015**	**190,000**	**206,000**	**190,000**	**190,000**
TOTAL BUSINESS UNIT-53471-MATERIALS SALES, OFF R			-	3,457	-	-	-	-
53490-OTHER ROAD RELATED SERVICES								
REVENUES								
472311		MUNICIPAL OFF ROAD	11,159	6,910	10,000	10,000	10,000	10,000
474100		LOCAL DEPARTMENT	-	-	26,714	60,738	26,826	26,826
474111		SURVEYOR	-	78	-	-	-	-
474118		PARKS INTERDEPARTMENT BILLED	5,242	1,454	-	-	-	-
474119		COURTHOUSE INTERDEPART BILLE	5,676	(470)	-	-	-	-
474120		SHERIFF INTERDEPART BILLED	19,741	8,190	-	-	-	-
474150		HUMAN SERVICES BILLED	3,805	2,819	-	-	-	-
474169		FAIR BILLED	10,028	1,253	-	-	-	-
REVENUES TOTAL			**55,651**	**20,234**	**36,714**	**70,738**	**36,826**	**36,826**
EXPENDITURES								
511210		WAGES-REGULAR	-	-	6,000	10,750	6,060	6,060
511210	501	WAGES-REGULAR (AZTALAN)	178	173	-	-	-	-
511210	509	WAGES-REGULAR (LAKE MILLS)	-	757	-	-	-	-
511210	513	WAGES-REGULAR (SULLIVAN)	178	-	-	-	-	-
511210	516	WAGES-REGULAR (WATERTOWN)	114	-	-	-	-	-
511210	517	WAGES-REGULAR (V JOHNSON CRI	89	23	-	-	-	-
511210	519	WAGES-REGULAR (V SULLIVAN)	650	-	-	-	-	-
511210	522	WAGES-REGULAR (C LAKE MILLS)	23	13	-	-	-	-
511210	526	WAGES-REGULAR (CT HOUSE)	483	-	-	-	-	-
511210	529	WAGES-REGULAR (PARKS)	793	1,109	-	-	-	-
511210	531	WAGES-REGULAR (FAIR)	1,274	414	-	-	-	-
511210	532	WAGES-REGULAR(HUMAN SERVICE	102	-	-	-	-	-
511210	534	WAGES-REGULAR (EM GOVT)	4,338	2,207	-	-	-	-
511210	540	WAGES-REGULAR (MISC)	894	503	-	-	-	-
511220		WAGES-OVERTIME	-	-	200	500	202	202
511220	501	WAGES-OVERTIME (AZTALAN)	33	-	-	-	-	-
511220	534	WAGES-OVERTIME (EM. GOVT)	18	-	-	-	-	-
511220	540	WAGES-OVERTIME (MISC)	-	118	-	-	-	-
		SALARIES TOTAL	9,167	5,317	6,200	11,250	6,262	6,262
512130		FRINGES	-	-	4,885	8,213	4,933	4,933
512130	501	FRINGES (AZTALAN)	154	109	-	-	-	-
512130	509	FRINGES (LAKE MILLS)	-	597	-	-	-	-
512130	513	FRINGES (SULLIVAN)	130	-	-	-	-	-
512130	516	FRINGES (WATERTOWN)	72	-	-	-	-	-
512130	517	FRINGES (V J CREEK)	64	15	-	-	-	-
512130	519	FRINGES (V SULLIVAN)	412	-	-	-	-	-
512130	522	FRINGES (C LAKE MILLS)	14	8	-	-	-	-
512130	526	FRINGES (CT HOUSE)	305	-	-	-	-	-
512130	529	FRINGES (PARKS)	500	874	-	-	-	-
512130	531	FRINGES (FAIR)	804	319	-	-	-	-
512130	532	FRINGES (HUMAN SERVICES)	65	-	-	-	-	-
512130	534	FRINGES (EM GOVT)	2,748	1,392	-	-	-	-
512130	540	FRINGES (MISC)	564	489	-	-	-	-
		FRINGE TOTAL	5,832	3,803	4,885	8,213	4,933	4,933
		TOTAL SALARIES AND FRINGES	14,999	9,120	11,085	19,463	11,195	11,195
531349	526	OTHER COSTS (COURT HOUSE)	(1,838)	-	-	-	-	-
531396		FIELD TOOLS	-	-	177	255	179	179
531396	509	FIELD TOOLS (LAKE MILLS)	-	22	-	-	-	-
531396	526	FIELD TOOLS (CT HOUSE)	10	-	-	-	-	-

HIGHWAY DEPARTMENT-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
531396	529	FIELD TOOLS (PARKS)	12	30	-	-	-	-
531396	531	FIELD TOOLS (FAIR)	9	3	-	-	-	-
531396	534	FIELD TOOLS (EM GOVT)	92	47	-	-	-	-
531396	540	FIELD TOOLS (MISC)	10	18	-	-	-	-
531561		HIGHWAY MATERIALS	-	-	2,000	3,000	2,000	2,000
531561	513	HWY MATRLS (SULLIVAN)	31	-	-	-	-	-
531561	522	HWY MATRLS (C LAKE MILLS)	256	242	-	-	-	-
531561	529	HWY MATRLS (PARKS)	1,426	485	-	-	-	-
531561	531	HWY MATRLS (FAIR)	2,080	-	-	-	-	-
531561	534	HWY MATRLS (EMERGENCY GOVT)	612	-	-	-	-	-
531561	540	HWY MATRLS (MISC)	1,402	-	-	-	-	-
531562		DP HIGHWAY MATERIALS	-	-	1,000	15,000	1,000	1,000
531562	526	DP HWY MATRLS (COUNTRYSIDE)	569	-	-	-	-	-
531562	529	DP HWY MATRLS (PARKS)	-	360	-	-	-	-
531562	531	DP HWY MATRLS (FAIR)	521	89	-	-	-	-
531562	532	DP HWY MATRLS (HS)	31	-	-	-	-	-
531563		SHOP REPAIRS	-	-	5,000	5,000	5,000	5,000
531563	526	SHOP REPAIRS (CT HOUSE)	1,024	-	-	-	-	-
531563	528	SHOP REPAIRS (SURVEYOR)	-	71	-	-	-	-
531563	531	SHOP REPAIRS (FAIR)	1,425	-	-	-	-	-
531563	532	SHOP REPAIRS (HUMAN SERVICES	3,442	2,952	-	-	-	-
531571		SHOP MATERIALS	-	-	-	2,500	-	-
531571	501	SHOP MATERIALS (AZTALAN)	96	106	-	-	-	-
531571	513	SHOP MATERIALS (SULLIVAN)	202	-	-	-	-	-
531571	516	SHOP MATERIALS (WATERTOWN)	46	-	-	-	-	-
531571	519	SHOP MATERIALS (V SULLIVAN)	1,446	-	-	-	-	-
531571	526	SHOP MATERIALS (COURTHOUSE)	4,652	(470)	-	-	-	-
531571	529	SHOP MATERIALS (PARKS)	331	7	-	-	-	-
531571	531	SHOP MATERIALS (FAIR)	459	228	-	-	-	-
531571	532	SHOP MATERIALS (HUMAN SERV)	(31)	-	-	-	-	-
531571	540	SHOP MATERIALS (MISC)	148	-	-	-	-	-
543943		SHOP SERVICES ALLOCATION	-	-	3,952	4,500	3,952	3,952
543943	501	SHOP ALLOCATION (AZTALAN)	297	225	-	-	-	-
543943	513	SHOP ALLOCATION (SULLIVAN)	250	-	-	-	-	-
543943	516	SHOP ALLOCATION	151	-	-	-	-	-
543943	517	SHOP ALLOCATION	109	31	-	-	-	-
543943	519	SHOP ALLOCATION (V SULLIVAN)	863	-	-	-	-	-
543943	528	SHOP ALLOCATION (SURVEYOR)	-	33	-	-	-	-
543943	529	SHOP ALLOCATION (PARKS)	330	67	-	-	-	-
543943	531	SHOP ALLOCATION (FAIR)	1,579	455	-	-	-	-
543943	532	SHOP ALLOCATION (HUMAN SERV)	1,487	1,165	-	-	-	-
543943	540	SHOP ALLOCATION (MISC)	532	-	-	-	-	-
543951	526	YEAR END ALLOCATION	-	-	(1,500)	(1,580)	(1,500)	(1,500)
543951	528	YEAR END ALLOCATION	-	(25)	-	-	-	-
543951	531	YEAR END ALLOCATION	(59)	-	-	-	-	-
543951	532	YEAR END ALLOCATION	(1,416)	(724)	-	-	-	-
544534		MACHINERY RENTAL	-	-	15,000	22,600	15,000	15,000
544534	509	MACHINERY RENTAL (LAKE MILLS)	-	1,765	-	-	-	-
544534	522	MACHINERY RENTAL (C LAKE MLLS)	87	45	-	-	-	-
544534	526	MACHINERY RENTAL (COURTHSE)	471	-	-	-	-	-
544534	529	MACHINERY RENTAL (PARKS)	1,851	2,979	-	-	-	-
544534	531	MACHINERY RENTAL (FAIR)	1,936	59	-	-	-	-
544534	532	MACHINERY RENTAL (HUMAN SERV	4	-	-	-	-	-
544534	534	MACHINERY RENTAL (EM GOVT)	11,933	4,545	-	-	-	-
544534	540	MACHINERY RENTAL (MISC)	1,780	1,185	-	-	-	-
		OPERATING EXPENDITURES	40,648	15,995	25,629	51,275	25,631	25,631
		EXPENDITURES TOTAL	**55,647**	**25,115**	**36,714**	**70,738**	**36,826**	**36,826**
		REVENUES	**55,651**	**20,234**	**36,714**	**70,738**	**36,826**	**36,826**
		EXPENDITURES	**55,647**	**25,115**	**36,714**	**70,738**	**36,826**	**36,826**
TOTAL BUSINESS UNIT-53490-OTHER ROAD RELATED SI			**(4)**	**4,881**	**-**	**-**	**-**	**-**
		REVENUES	**22,950,742**	**7,542,204**	**10,771,238**	**10,531,628**	**10,989,517**	**10,989,517**
		EXPENDITURES	**9,957,268**	**4,411,094**	**12,072,181**	**10,971,628**	**12,188,210**	**12,188,210**
		OTHER FINANCING SOURCES (USES	**-**	**-**	**-**	**5,057,224**	**(890,693)**	**(890,693)**
TOTAL HIGHWAY DEPARTMENT DEPARTMENT			**(12,993,474)**	**(3,131,110)**	**1,300,943**	**5,497,224**	**308,000**	**308,000**

Management Information Systems (MIS)

Management Information Systems (MIS)

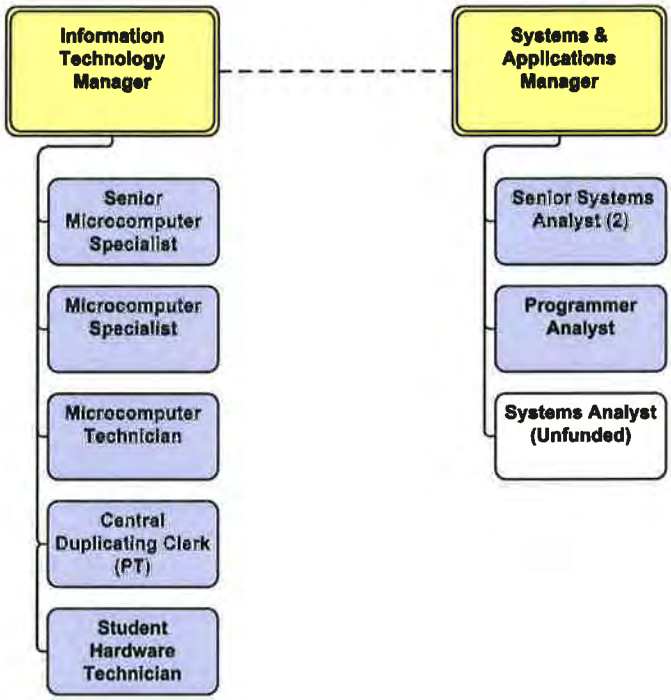
This department functions under the direction of the County Administrator and receives policy guidance from the County's Infrastructure Committee.

PROGRAM DESCRIPTION

- Installs, upgrades and maintains networks, computers, printers, servers and phone devices
- Supports IBM Power 520 and AS400
- Provides technical assistance and training classes
- Provides 24 hour on-site support
- Provides PC/network setup and design
- Provides web support and form design
- Programs custom software enhancements
- Maintains inventory of office supplies
- Provides printing, binding and collating for the county and local municipalities

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET
Network uptime	98.9%	98.9%	98.9%	99%
Help Desk tickets	1,679	1,679	1,779	1,979
Number of copies	700,000	700,000	700,000	900,000

Management Information Systems (MIS)



Management Information Systems (MIS)

Financial Summary

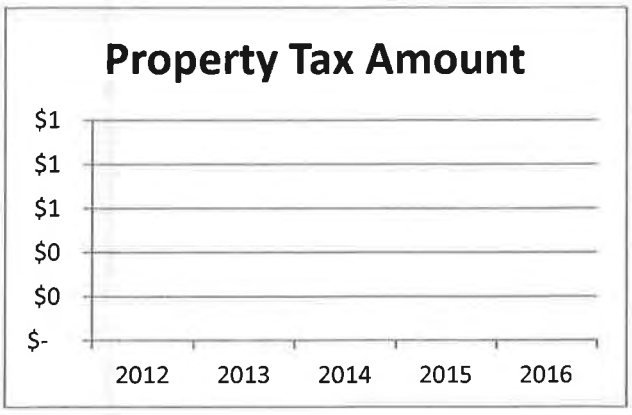
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Public Charges	3,196	2,700	2,700	2,900	200	7.41%
Intergovernmental Charges	1,201,214	1,395,955	1,412,240	1,391,484	(20,756)	-1.47%
Misc. Revenues	2,738	-	-	-	-	-
Total Revenues	1,207,148	1,398,655	1,414,940	1,394,384	(20,556)	-1.45%
Expenditures						
Personnel Expenses	691,408	780,560	780,820	738,189	(42,631)	-5.46%
Purchased Services	178,933	228,707	263,370	252,803	(10,567)	-4.01%
Operating Cost	166,800	210,595	211,500	228,603	17,103	8.09%
Interdept. Charges	17,131	11,276	11,084	11,024	(60)	-0.54%
Other Expenses	77,893	44,651	2,866	3,765	899	31.37%
Capital Items	74,986	170,500	218,500	160,000	(58,500)	-26.77%
Total Expenditures	1,207,151	1,446,289	1,488,140	1,394,384	(93,756)	-6.30%
Property Taxes	-	-	-	-	-	-
Addition to (Use of) Fund Balance	(3)	(47,634)	(73,200)	-		

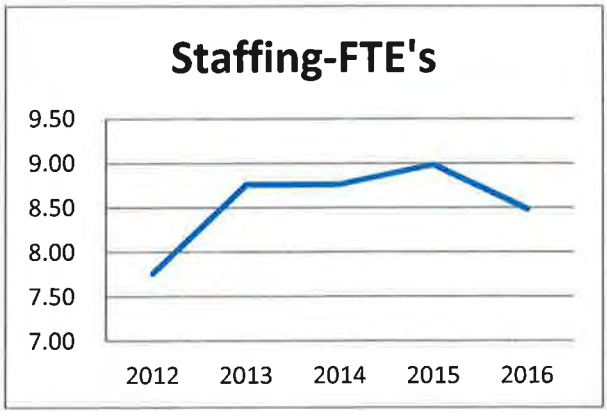
Summary Highlights:

The 2016 budget provides $1,391,484 in charges to departments, which is a $20,756 decrease from the 2015 adopted budget.

Summary of Capital Items:

$ 10,000	VMWare Management Software
$ 17,000	VMWare Server Replacement
$ 43,000	UPS Replacement (Sheriff Area)
$ 20,000	Air Conditioning MIS Building
$ 25,000	Netbotz-Security System Cameras
$ 45,000	Cisco Router Upgrades
$ 160,000	Total Capital Items





MANAGEMENT INFORMATION SYSTEMS-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
8501-PC GROUP								
REVENUES								
474180		MIS BILLED	592,397	350,634	641,670	665,916	650,705	650,705
REVENUES TOTAL			**592,397**	**350,634**	**641,670**	**665,916**	**650,705**	**650,705**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	67,839	40,373	83,367	83,367	84,197	84,197
511210		WAGES-REGULAR	107,567	53,820	131,726	131,726	134,872	134,872
511220		WAGES-OVERTIME	672	616	1,488	1,488	1,539	1,539
511290		WAGES-OTHER WAGES	-	-	3,850	3,850	3,850	3,850
511310		WAGES-SICK LEAVE	7,922	4,852	-	-	-	-
511320		WAGES-VACATION PAY	16,059	3,993	-	-	-	-
511330		WAGES-LONGEVITY PAY	548	-	577	577	606	606
511340		WAGES-HOLIDAY PAY	9,135	3,508	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	9,148	3,018	-	-	-	-
		SALARIES TOTAL	218,890	110,180	221,008	221,008	225,064	225,064
512141		SOCIAL SECURITY	16,592	8,392	16,847	16,847	17,039	17,039
512142		RETIREMENT (EMPLOYER)	15,299	7,507	15,250	15,250	14,854	14,854
512144		HEALTH INSURANCE	25,326	13,095	27,064	27,064	25,886	25,886
512145		LIFE INSURANCE	79	43	84	83	84	84
512150		FSA CONTRIBUTION	-	375	-	-	-	-
512173		DENTAL INSURANCE	3,428	1,862	3,726	3,726	3,726	3,726
		FRINGE TOTAL	60,724	31,274	62,971	62,970	61,589	61,589
		TOTAL SALARIES AND FRINGES	279,614	141,454	283,979	283,978	286,653	286,653
521220		CONSULTANT	46,143	8,258	39,289	70,000	38,653	38,653
521296		COMPUTER SUPPORT	79,024	97,484	105,000	100,000	86,219	86,219
529299		PURCHASE CARE & SERVICES	6,400	-	-	-	-	-
531243		FURNITURE & FURNISHINGS	923	955	955	1,000	1,000	1,000
531301		OFFICE EQUIPMENT	-	13	600	600	600	600
531303		COMPUTER EQUIPMT & SOFTWARE	16,084	7,426	8,500	8,500	9,500	9,500
531307		MICROSOFT OFFICE UPGRADE	-	-	-	-	6,000	6,000
531312		OFFICE SUPPLIES	6,356	736	5,000	5,000	5,000	5,000
531313		PRINTING & DUPLICATING	-	-	100	100	100	100
531314		SMALL ITEMS OF EQUIPMENT	-	-	300	300	300	300
531322		SUBSCRIPTIONS	299	299	300	300	300	300
531324		MEMBERSHIP DUES	-	-	50	50	50	50
531326		ADVERTISING	101	-	-	-	-	-
532325		REGISTRATION	100	425	2,000	2,000	2,000	2,000
532332		MILEAGE	674	159	1,100	1,100	1,100	1,100
532335		MEALS	-	21	100	100	100	100
532336		LODGING	-	144	200	200	200	200
532339		OTHER TRAVEL & TOLLS	35	-	-	-	-	-
532350		TRAINING MATERIALS	15,177	15,000	15,000	20,000	20,000	20,000
533228		INTERNET	14,439	10,821	25,000	25,000	17,500	17,500
535242		MAINTAIN MACHINERY & EQUIP	33,668	15,897	20,000	15,000	22,500	22,500
535355		PLUMBING & ELECTRICAL	852	-	1,000	1,000	1,000	1,000
571004		IP TELEPHONY ALLOCATION	1,686	1,187	2,500	2,308	2,580	2,580
571007		MIS DIRECT CHARGES	4,194	-	-	-	-	-
571008		MIS OVERHEAD ALLOCATION	39,428	15,168	61,857	60,671	77,945	77,945
591519		OTHER INSURANCE	1,170	580	1,140	1,140	1,205	1,205
593014		CREDIT CARD FEES	-	-	200	69	200	200
		OPERATING EXPENDITURES	266,753	174,573	290,191	314,438	294,052	294,052
594810		CAP EQUIPMENT	-	-	9,500	9,500	-	-
594813		CAP OFC EQUIP	17,947	-	6,000	6,000	10,000	10,000
594818		CAP COMPUTER	-	-	17,000	17,000	17,000	17,000
594819		CAP OTHER EQUIPMENT	-	-	35,000	35,000	-	-
594820		CAP OTHER	10,000	-	-	-	43,000	43,000
594821		CAP IMPRV LAND	18,084	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	46,031	-	67,500	67,500	70,000	70,000
		EXPENDITURES TOTAL	**592,398**	**316,027**	**641,670**	**665,916**	**650,705**	**650,705**
OTHER FINANCING SOURCES (USES)								
691100		OPER REV ADJUST	-	-	-	67,500	-	-
691200		CAP REV ADJUST	-	-	-	(67,500)	-	-
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	-	-	-

MANAGEMENT INFORMATION SYSTEMS-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		REVENUES	**592,397**	**350,634**	**641,670**	**665,916**	**650,705**	**650,705**
		EXPENDITURES	**592,398**	**316,027**	**641,670**	**665,916**	**650,705**	**650,705**
		OTHER FINANCING SOURCES (USES	-	-	-	-	-	-
TOTAL BUSINESS UNIT-8501-PC GROUP			**1**	**(34,607)**	-	-	-	-
8502-SYSTEMS GROUP (ISIS)								
REVENUES								
451200		RECORDS & REPORTS	1,806	550	1,500	1,500	1,500	1,500
474180		MIS BILLED	344,636	201,828	397,995	399,259	424,434	424,434
REVENUES TOTAL			**346,442**	**202,378**	**399,495**	**400,759**	**425,934**	**425,934**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	138,064	87,708	159,502	159,502	163,251	163,251
511210		WAGES-REGULAR	301	1,329	25,211	25,211	26,157	26,157
511220		WAGES-OVERTIME	-	-	342	342	356	356
511310		WAGES-SICK LEAVE	860	71	-	-	-	-
511320		WAGES-VACATION PAY	11,951	6,297	-	-	-	-
511330		WAGES-LONGEVITY PAY	573	-	603	603	617	617
511340		WAGES-HOLIDAY PAY	5,903	2,084	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	2,188	400	-	-	-	-
		SALARIES TOTAL	159,840	97,889	185,658	185,658	190,381	190,381
512141		SOCIAL SECURITY	12,127	7,433	14,139	14,139	14,286	14,286
512142		RETIREMENT (EMPLOYER)	11,173	6,538	12,810	12,810	12,565	12,565
512144		HEALTH INSURANCE	36,618	18,969	46,891	46,891	44,987	44,987
512145		LIFE INSURANCE	87	50	90	90	103	103
512150		FSA CONTRIBUTION	-	500	-	-	-	-
512173		DENTAL INSURANCE	1,982	1,181	2,721	2,721	2,721	2,721
		FRINGE TOTAL	61,987	34,671	76,651	76,651	74,662	74,662
		TOTAL SALARIES AND FRINGES	221,827	132,560	262,309	262,309	265,043	265,043
521220		CONSULTANT	333	615	3,000	3,000	3,000	3,000
521296		COMPUTER SUPPORT	-	-	5,000	5,700	3,700	3,700
531303		COMPUTER EQUIPMT & SOFTWARE	5,531	-	6,000	6,000	9,000	9,000
531312		OFFICE SUPPLIES	72	7	50	50	50	50
531322		SUBSCRIPTIONS	-	-	175	175	175	175
531324		MEMBERSHIP DUES	401	420	450	450	450	450
531326		ADVERTISING	-	712	-	-	-	-
532325		REGISTRATION	2,295	-	-	2,400	2,400	2,400
532332		MILEAGE	36	-	230	230	230	230
532334		COMMERCIAL TRAVEL	465	-	-	400	400	400
532335		MEALS	38	-	-	250	250	250
532336		LODGING	1,103	-	-	1,900	1,500	1,500
532339		OTHER TRAVEL & TOLLS	77	-	-	-	-	-
532350		TRAINING MATERIALS	-	-	500	500	500	500
535242		MAINTAIN MACHINERY & EQUIP	57,604	52,110	56,608	56,608	56,868	56,868
571004		IP TELEPHONY ALLOCATION	1,816	1,187	2,374	2,374	2,778	2,778
571007		MIS DIRECT CHARGES	3,146	-	-	-	-	-
571008		MIS OVERHEAD ALLOCATION	39,428	15,168	61,857	60,671	77,945	77,945
591519		OTHER INSURANCE	1,022	644	942	942	1,645	1,645
		OPERATING EXPENDITURES	113,367	70,863	137,186	141,650	160,891	160,891
594819		CAP OTHER EQUIPMENT	11,250	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	11,250	-	-	-	-	-
		EXPENDITURES TOTAL	**346,444**	**203,423**	**399,495**	**403,959**	**425,934**	**425,934**
		REVENUES	**346,442**	**202,378**	**399,495**	**400,759**	**425,934**	**425,934**
		EXPENDITURES	**346,444**	**203,423**	**399,495**	**403,959**	**425,934**	**425,934**
TOTAL BUSINESS UNIT-8502-SYSTEMS GROUP (ISIS)			**2**	**1,045**	-	**3,200**	-	-
8503-PROGRAMMING - SPECIAL								
REVENUES								

MANAGEMENT INFORMATION SYSTEMS-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
474099		DEPT CAP PROGRAM CHARGES	129,175	81,903	163,806	163,806	116,088	116,088
REVENUES TOTAL			**129,175**	**81,903**	**163,806**	**163,806**	**116,088**	**116,088**
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	42,320	18,778	93,007	93,007	-	-
511210		WAGES-REGULAR	41,150	19,784	23,342	23,342	76,810	76,810
511220		WAGES-OVERTIME	171	-	171	-	356	356
511310		WAGES-SICK LEAVE	7,511	1,388	-	-	-	-
511320		WAGES-VACATION PAY	3,313	2,370	-	-	-	-
511330		WAGES-LONGEVITY PAY	169	-	-	195	-	-
511340		WAGES-HOLIDAY PAY	3,045	1,277	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	-	-	-	342	-	-
		SALARIES TOTAL	97,679	43,597	116,520	116,886	77,166	77,166
512141		SOCIAL SECURITY	7,472	3,335	8,941	8,941	5,796	5,796
512142		RETIREMENT (EMPLOYER)	6,830	2,965	8,065	8,065	5,093	5,093
512144		HEALTH INSURANCE	15,204	8,186	27,211	27,211	26,421	26,421
512145		LIFE INSURANCE	16	8	25	25	14	14
512150		FSA CONTRIBUTION	-	250	-	-	-	-
512173		DENTAL INSURANCE	1,973	1,035	2,678	2,678	1,598	1,598
		FRINGE TOTAL	31,495	15,779	46,920	46,920	38,922	38,922
		TOTAL SALARIES AND FRINGES	129,174	59,376	163,440	163,806	116,088	116,088
		EXPENDITURES TOTAL	**129,174**	**59,376**	**163,440**	**163,806**	**116,088**	**116,088**
		REVENUES	**129,175**	**81,903**	**163,806**	**163,806**	**116,088**	**116,088**
		EXPENDITURES	**129,174**	**59,376**	**163,440**	**163,806**	**116,088**	**116,088**
TOTAL BUSINESS UNIT-8503-PROGRAMMING - SPECIAL			**(1)**	**(22,527)**	**(366)**	-	-	-
8510-MIS OVERHEAD								
EXPENDITURES								
521220		CONSULTANT	11,200	998	420	10,000	15,000	15,000
521296		COMPUTER SUPPORT	4,590	24,724	20,498	5,000	56,905	56,905
529299		PURCHASE CARE & SERVICES	5,495	2,883	5,300	5,300	6,500	6,500
531298		UNITED PARCEL SERVICE UPS	148	33	600	600	600	600
531303		COMPUTER EQUIPMT & SOFTWARE	393	-	-	-	-	-
531311		POSTAGE & BOX RENT	-	-	10	10	10	10
531312		OFFICE SUPPLIES	-	38	100	-	100	100
531314		SMALL ITEMS OF EQUIPMENT	153	-	-	750	750	750
532325		REGISTRATION	13,416	-	-	-	-	-
532350		TRAINING MATERIALS	3,600	-	-	-	-	-
533221		WATER	342	156	400	400	400	400
533222		ELECTRIC	5,543	2,401	6,000	6,000	6,000	6,000
533223		SEWER	330	144	524	524	575	575
533224		NATURAL GAS	3,864	1,613	3,500	3,500	4,500	4,500
533225		TELEPHONE & FAX	3,400	1,571	4,600	4,600	3,400	3,400
533228		INTERNET	7,221	1,444	-	-	-	-
533235		STORM WATER UTILITY	156	88	208	208	235	235
533236		WIRELESS INTERNET	2,906	1,489	4,000	3,000	4,000	4,000
535242		MAINTAIN MACHINERY & EQUIP	540	-	1,500	1,500	1,500	1,500
535246		BUILDING SERVICE & MAINT	5,000	-	5,000	5,000	5,000	5,000
535247		BLDG REPAIR & MAINT	7,688	1,560	2,500	2,500	2,500	2,500
535297		REFUSE COLLECTION	426	234	450	-	475	475
571003		HOUSEKEEPING	2,200	1,100	2,200	2,200	2,200	2,200
571008		MIS OVERHEAD ALLOCATION	(78,856)	(30,336)	(123,714)	(121,342)	(155,890)	(155,890)
591519		OTHER INSURANCE	246	94	250	250	240	240
		OPERATING EXPENDITURES	1	10,234	(65,654)	(70,000)	(45,000)	(45,000)
594810		CAP EQUIPMENT	-	-	28,000	28,000	25,000	25,000
594813		CAP OFC EQUIP	-	50,654	50,654	55,000	20,000	20,000
594822		CAP IMPRV BLDG	-	-	35,000	35,000	-	-
		CAPITAL OUTLAY EXPENDITURES	-	50,654	113,654	118,000	45,000	45,000
		EXPENDITURES TOTAL	**1**	**60,888**	**48,000**	**48,000**	-	-
OTHER FINANCING SOURCES (USES)								
691100		OPER REV ADJUST	-	-	-	70,000	-	-
691200		CAP REV ADJUST	-	-	-	(70,000)	-	-

MANAGEMENT INFORMATION SYSTEMS-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	-	-	-
		EXPENDITURES	1	60,888	48,000	48,000	-	-
		OTHER FINANCING SOURCES (USES	-	-	-	-	-	-
TOTAL BUSINESS UNIT-8510-MIS OVERHEAD			1	60,888	48,000	48,000	-	-
8520-IP-TELEPHONY								
REVENUES								
474190		IP-TELEPHONY BILLED	88,182	61,083	133,472	122,160	140,299	140,299
486004		MISCELLANEOUS REVENUE	2,737	-	-	-	-	-
REVENUES TOTAL			90,919	61,083	133,472	122,160	140,299	140,299
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	4,394	-	4,388	4,388	4,431	4,431
511210		WAGES-REGULAR	22,274	11,202	22,830	22,830	23,661	23,661
511220		WAGES-OVERTIME	16	-	520	520	539	539
511230		WAGES-REGULAR OVERTIME	-	-	18	18	19	19
511330		WAGES-LONGEVITY PAY	17	-	-	18	-	-
		SALARIES TOTAL	26,701	11,202	27,756	27,774	28,650	28,650
512141		SOCIAL SECURITY	1,952	857	2,120	2,120	2,148	2,148
512142		RETIREMENT (EMPLOYER)	1,867	762	1,915	1,915	1,891	1,891
512144		HEALTH INSURANCE	9,390	4,295	10,014	10,014	9,819	9,819
512145		LIFE INSURANCE	9	3	9	9	9	9
512150		FSA CONTRIBUTION	-	125	-	-	-	-
512173		DENTAL INSURANCE	531	266	594	594	594	594
		FRINGE TOTAL	13,749	6,308	14,652	14,652	14,461	14,461
		TOTAL SALARIES AND FRINGES	40,450	17,510	42,408	42,426	43,111	43,111
521220		CONSULTANT	10,978	28,576	27,000	32,000	16,000	16,000
521296		COMPUTER SUPPORT	14,771	21,739	23,200	32,370	26,826	26,826
531303		COMPUTER EQUIPMT & SOFTWARE	3,020	80	-	-	1,000	1,000
531312		OFFICE SUPPLIES	-	9	225	225	225	225
531314		SMALL ITEMS OF EQUIPMENT	-	-	200	200	200	200
532325		REGISTRATION	-	-	1,000	1,000	1,000	1,000
532332		MILEAGE	-	-	50	50	50	50
535242		MAINTAIN MACHINERY & EQUIP	3,608	4,778	8,000	2,500	6,500	6,500
591519		OTHER INSURANCE	388	165	389	389	387	387
		OPERATING EXPENDITURES	32,765	55,347	60,064	68,734	52,188	52,188
594810		CAP EQUIPMENT	-	-	14,000	15,000	45,000	45,000
594813		CAP OFC EQUIP	17,705	-	17,000	18,000	-	-
		CAPITAL OUTLAY EXPENDITURES	17,705	-	31,000	33,000	45,000	45,000
		EXPENDITURES TOTAL	90,920	72,857	133,472	144,160	140,299	140,299
OTHER FINANCING SOURCES (USES)								
691100		OPER REV ADJUST	-	-	-	33,000	-	-
691200		CAP REV ADJUST	-	-	-	(33,000)	-	-
OTHER FINANCING SOURCES (USES) TOTAL			-	-	-	-	-	-
		REVENUES	90,919	61,083	133,472	122,160	140,299	140,299
		EXPENDITURES	90,920	72,857	133,472	144,160	140,299	140,299
		OTHER FINANCING SOURCES (USES	-	-	-	-	-	-
TOTAL BUSINESS UNIT-8520-IP-TELEPHONY			1	11,774	-	22,000	-	-
8521-CAPITAL OUTLAY RECLASS								
EXPENDITURES								
594999		CAPITAL OUTLAY RECLASS	74,986	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	74,986	-	-	-	-	-
		EXPENDITURES TOTAL	74,986	-	-	-	-	-

MANAGEMENT INFORMATION SYSTEMS-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		EXPENDITURES	**74,986**	-	-	-	-	-
TOTAL BUSINESS UNIT-8521-CAPITAL OUTLAY RECLASS			**74,986**	-	-	-	-	-
8524-GENERAL GOVT RECLASS								
EXPENDITURES								
539999		FUNCTIONAL COSTS-GG	(74,986)	-	-	-	-	-
		OPERATING EXPENDITURES	(74,986)	-	-	-	-	-
		EXPENDITURES TOTAL	**(74,986)**	-	-	-	-	-
		EXPENDITURES	**(74,986)**	-	-	-	-	-
TOTAL BUSINESS UNIT-8524-GENERAL GOVT RECLASS			**(74,986)**	-	-	-	-	-
8525-CENTRAL DUPLICATION								
REVENUES								
451002		PRIVATE PARTY PHOTOCOPY	1,390	1,202	1,200	1,200	1,400	1,400
472003		MUNICIPALITY COPIES & PRINTING	1,056	333	250	250	550	550
474180		MIS BILLED	8,360	16,925	31,762	33,849	31,408	31,408
474200		COPYING & PRINTING INTERDEPA	37,409	19,187	27,000	27,000	28,000	28,000
REVENUES TOTAL			**48,215**	**37,647**	**60,212**	**62,299**	**61,358**	**61,358**
EXPENDITURES								
511210		WAGES-REGULAR	11,459	5,063	15,498	15,498	15,995	15,995
511310		WAGES-SICK LEAVE	352	47	-	-	-	-
511320		WAGES-VACATION PAY	-	63	-	-	-	-
511340		WAGES-HOLIDAY PAY	889	391	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	6	-	-	-	-	-
511380		WAGES-BEREAVEMENT	-	133	-	-	-	-
		SALARIES TOTAL	12,706	5,697	15,498	15,498	15,995	15,995
512141		SOCIAL SECURITY	949	420	2,120	2,120	1,152	1,152
512142		RETIREMENT (EMPLOYER)	888	387	1,069	1,069	1,056	1,056
512144		HEALTH INSURANCE	5,474	3,769	9,096	9,096	8,569	8,569
512145		LIFE INSURANCE	2	1	4	-	4	4
512150		FSA CONTRIBUTION	-	119	119	-	-	-
512173		DENTAL INSURANCE	324	237	518	518	518	518
		FRINGE TOTAL	7,637	4,933	12,926	12,803	11,299	11,299
		TOTAL SALARIES AND FRINGES	20,343	10,630	28,424	28,301	27,294	27,294
531298		UNITED PARCEL SERVICE UPS	9	22	20	20	20	20
531303		COMPUTER EQUIPMT & SOFTWARE	-	-	500	500	-	-
531311		POSTAGE & BOX RENT	-	29	10	10	10	10
531312		OFFICE SUPPLIES	8,783	3,844	7,000	7,000	10,000	10,000
531314		SMALL ITEMS OF EQUIPMENT	159	-	500	500	500	500
531349		OTHER OPERATING EXPENSES	242	74	350	600	350	350
532332		MILEAGE	8	17	40	-	40	40
533225		TELEPHONE & FAX	32	8	90	90	90	90
535242		MAINTAIN MACHINERY & EQUIP	3,231	1,760	5,000	5,000	5,000	5,000
535252		PRINTING EQUIP MAINTENANCE	11,240	4,609	14,000	16,000	14,500	14,500
571004		IP TELEPHONY ALLOCATION	130	92	183	183	198	198
571009		MIS PC GROUP ALLOCATION	3,640	1,816	3,632	3,632	2,886	2,886
571010		MIS SYSTEMS GRP ALLOC(ISIS)	320	194	387	387	382	382
591519		OTHER INSURANCE	77	40	76	76	88	88
		OPERATING EXPENDITURES	27,871	12,505	31,788	33,998	34,064	34,064
		EXPENDITURES TOTAL	**48,214**	**23,135**	**60,212**	**62,299**	**61,358**	**61,358**
		REVENUES	**48,215**	**37,647**	**60,212**	**62,299**	**61,358**	**61,358**
		EXPENDITURES	**48,214**	**23,135**	**60,212**	**62,299**	**61,358**	**61,358**
TOTAL BUSINESS UNIT-8525-CENTRAL DUPLICATION			**(1)**	**(14,512)**	-	-	-	-

MANAGEMENT INFORMATION SYSTEMS-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
		REVENUES	1,207,148	733,645	1,398,655	1,414,940	1,394,384	1,394,384
		EXPENDITURES	1,207,151	735,706	1,446,289	1,488,140	1,394,384	1,394,384
		OTHER FINANCING SOURCES (USES	-	-	-	-	-	-
TOTAL ADMINISTRATION DEPARTMENT			3	2,061	47,634	73,200	-	-

Debt Service

Debt Service

The Debt Service is for principal and interest payments on outstanding general obligation debt issues owed by the County for all governmental funds.

MISSION

Debt Service provides funds sufficient to make annual interest and principal payments on County debt obligations borrowed for capital expenditures.

POLICY

The County may borrow money only to finance its Capital Improvement Program and other capital assets. The County's ability to achieve the lowest possible financing costs is tied directly to its fiscal management, including the existence and adherence to formal fiscal policies. Because of the significant annual and long-range cost of debt service, and to assure both taxpayers and bond rating agencies that debt levels and ability to pay debt service are actively managed.

The purpose of this policy is to provide the County with a guide to manage debt levels by evaluating the need for capital investments against the capacity to pay for financing the costs of meeting that need. The goal of this policy is to equip the County Board, Administration and taxpayers with guidelines and information that can inform good decisions on borrowing money to accomplish the fiscal and program mission of the County.

By state statute, the County's debt obligation cannot exceed 5% of the equalized value of all property in the County, including Tax Increment Financing Districts. The County continues to be in compliance with this debt limit. See "Outstanding Debt Limit" (next page).

By state statute, there is a separate property tax levy rate limits for debt service levy. The baseline for the limit is the 1992 tax rate adopted for the 1993 budget. The County continues to be in compliance with the debt levy rate.

The County's Capital Improvement plan includes projections for replacement of assets as well as anticipating investment in new assets that may be needed. The plan is expected to be updated periodically to reflect additions, deletions and other changes in assets of circumstances. It is expected that investment in operating equipment, fleet and technology will be transitioned such that acquisitions will be made through annual budget appropriations when applicable, as determined by management and the County Board.

Debt Service

	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Other Financing Sources	187,590	118,098	187,590	-	(187,590)	-100.00%
Total Revenues	187,590	118,098	187,590	-	(187,590)	-100.00%
Expenditures						
Principal	-	995,000	995,000	745,000	(250,000)	-25.13%
Interest Expenses	85,102	415,399	372,686	468,668	95,982	25.75%
Total Expenditures	85,102	1,410,399	1,367,686	1,213,668	(154,018)	-11.26%
Property Taxes	-	1,180,096	1,180,096	1,138,284	(41,812)	-3.54%
Addition to (Use of) Fund Balance	102,488	(112,205)	-	(75,384)		

Outstanding Debt Limit

Equalized Value (a)	6,488,642,200
Statutory Limitation Percentage	5%
Statutory Debt Limitation	324,432,110
Outstanding Debt (b)	16,390,000
Available Debt Limit	308,042,110
Percentage of Debt Limit Available	94.95%

(a) Total County equalized value including Tax Incremental Districts for budget year purposes.

Outstanding Debt Limit

Outstanding indebtedness is the outstanding principal on general obligation bonds for which the County has pledged its full faith, credit and unlimited taxing power.

General Obilgation Bonds	Date of Issue	Date of Maturity	True Interest Cost	Outstanding Debt
G. O. Bond Series 2013A	12/30/2013	4/1/2033	3.372900%	3,360,000
G. O. Bond Series 2014A	9/25/2014	4/1/2034	2.775158%	9,145,000
G. O. Bond Series 2015A	5/12/2015	4/1/2034	2.479800%	3,885,000
Total				16,390,000

DEBT SERVICE-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
8013-HIGHWAY FACILITIES								
REVENUES								
411120		DEBT SERV PROPERTY TAXES	-	1,180,096	1,180,096	1,180,096	1,138,284	1,138,284
REVENUES TOTAL			**-**	**1,180,096**	**1,180,096**	**1,180,096**	**1,138,284**	**1,138,284**
EXPENDITURES								
592001		BOND PRINCIPAL	-	995,000	995,000	995,000	745,000	745,000
592002		BOND INTEREST	85,102	190,289	415,399	372,686	468,668	468,668
594950		OPERATING RESERVE	-	-	-	187,590	-	-
		OPERATING EXPENDITURES	85,102	1,185,289	1,410,399	1,555,276	1,213,668	1,213,668
		EXPENDITURES TOTAL	**85,102**	**1,185,289**	**1,410,399**	**1,555,276**	**1,213,668**	**1,213,668**
OTHER FINANCING SOURCES (USES)								
631100		PROCEEDS OF BONDS	(187,590)	(118,098)	(118,098)	(187,590)	-	-
699700		RESV APPLIED OPERATING	-	-	-	-	(75,384)	(75,384)
OTHER FINANCING SOURCES (USES) TOTAL			**(187,590)**	**(118,098)**	**(118,098)**	**(187,590)**	**(75,384)**	**(75,384)**
		REVENUES	**-**	**1,180,096**	**1,180,096**	**1,180,096**	**1,138,284**	**1,138,284**
		EXPENDITURES	**85,102**	**1,185,289**	**1,410,399**	**1,555,276**	**1,213,668**	**1,213,668**
		OTHER FINANCING SOURCES (USES	**(187,590)**	**(118,098)**	**(118,098)**	**(187,590)**	**(75,384)**	**(75,384)**
TOTAL BUSINESS UNIT-8013-HIGHWAY FACILITIES			**(102,488)**	**(112,905)**	**112,205**	**187,590**	**-**	**-**
		REVENUES	**-**	**1,180,096**	**1,180,096**	**1,180,096**	**1,138,284**	**1,138,284**
		EXPENDITURES	**85,102**	**1,185,289**	**1,410,399**	**1,555,276**	**1,213,668**	**1,213,668**
		OTHER FINANCING SOURCES (USES	**(187,590)**	**(118,098)**	**(118,098)**	**(187,590)**	**(75,384)**	**(75,384)**
TOTAL FINANCE DEPARTMENT			**(102,488)**	**(112,905)**	**112,205**	**187,590**	**-**	**-**

SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS BY ISSUE

Fiscal Year		G. O. Bond Series 2013A	G. O. Bond Series 2014A	G.O. Bond Series 2015A	Total
2016	Principal	145,000	370,000	230,000	745,000
	Interest	108,700	252,798	107,170	468,668
2017	Principal	150,000	375,000	155,000	680,000
	Interest	105,750	247,198	101,395	454,343
2018	Principal	155,000	380,000	160,000	695,000
	Interest	102,700	239,648	96,670	439,018
2019	Principal	160,000	385,000	165,000	710,000
	Interest	99,550	231,997	91,795	423,342
2020	Principal	160,000	395,000	175,000	730,000
	Interest	95,550	224,198	86,695	406,443
2021	Principal	165,000	405,000	180,000	750,000
	Interest	90,675	214,173	81,370	386,218
2022	Principal	165,000	425,000	180,000	770,000
	Interest	85,725	201,722	75,970	363,417
2023	Principal	170,000	435,000	190,000	795,000
	Interest	80,700	188,822	70,420	339,942
2024	Principal	175,000	450,000	195,000	820,000
	Interest	75,525	175,547	64,645	315,717
2025	Principal	180,000	465,000	200,000	845,000
	Interest	70,200	162,985	59,220	292,405
2026	Principal	185,000	475,000	205,000	865,000
	Interest	64,263	151,235	54,157	269,655
2027	Principal	195,000	485,000	210,000	890,000
	Interest	57,612	138,629	48,970	245,211
2028	Principal	205,000	500,000	215,000	920,000
	Interest	50,100	124,460	43,658	218,218
2029	Principal	215,000	510,000	220,000	945,000
	Interest	41,700	109,310	38,110	189,120
2030	Principal	220,000	530,000	225,000	975,000
	Interest	33,000	93,710	32,325	159,035
2031	Principal	230,000	545,000	235,000	1,010,000
	Interest	24,000	76,631	25,875	126,506
2032	Principal	235,000	570,000	240,000	1,045,000
	Interest	14,700	57,955	18,750	91,405
2033	Principal	250,000	585,000	245,000	1,080,000
	Interest	5,000	38,609	11,475	55,084
2034	Principal		860,000	260,000	1,120,000
	Interest		14,405	3,900	18,305
Total Principal		**3,360,000**	**9,145,000**	**3,885,000**	**16,390,000**
Total Interest		**1,205,450**	**2,944,032**	**1,112,570**	**5,262,052**

Capital Projects

Capital Projects

A capital project is defined as an active or proposed non-recurrent expenditure in one or more specified plan years for permanent fixed assets (building, land, improvement, technology equipment and installation) which has a significant useful life or extends the useful life of an existing fixed asset.

The County prepares a five-year capital improvement plan which provides comprehensive planning, budgeting stability and analysis of the long-range capital needs of the County.

Operational impacts of capital projects indicate the annual on-going and one-time costs or savings associated with implementing the capital project. The additional ongoing impacts are included in the departments' operating budget requests. This includes providing for additional personnel, operating cost, needed fixed assets or and new/additional revenues to be achieved. Cost savings are also identified in the department's budgets if base budget costs can be reduced or cost increases are offset or avoided.

The County typically accounts for capital items within the department's budgets with the exception of certain capital projects.

In 2015, the County has budgeted in the capital projects fund the remaining construction of the main Highway Department shop and the two Highway Department satellite shops. The projects will be completed in 2016 with carryover budget funds from 2015.

Capital Projects

Financial Summary

	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget $	Change from 2015 Amended Budget %
Revenues						
Misc. Revenue	40,988	155,533	2,000	-	(2,000)	-100.00%
Other Financing Sources	10,030,646	3,766,902	4,390,000	-	(4,390,000)	-100.00%
Total Revenues	10,071,634	3,922,435	4,392,000	-	(4,392,000)	-100.00%
Expenditures						
Purchased Services	350	1,050	350	-	(350)	-100.00%
Operating Costs	390	-	400	-	(400)	-100.00%
Capital Items	12,275,094	6,123,570	6,593,435	-	(6,593,435)	-100.00%
Total Expenditures	12,275,834	6,124,620	6,594,185	-	(6,594,185)	-100.00%
Property Taxes	-	-	-	-	-	-
Addition to (Use of) Fund Balance	(2,204,200)	(2,202,185)	(2,202,185)	-		

Summary Highlights:

In 2014, along with a couple small capital projects, started the construction of a new Highway Shop and that will continue into 2016. Along with the new Highway Shop there are plans to construct two satellite shops for the Highway Department. Up to $17,890,000 bonding was approved by the County Board through a resolution in 2013.

CAPITAL PROJECTS-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
8151-HIGHWAY FACILITIES								
REVENUES								
481001		INTEREST & DIVIDENDS	3,488	1,445	2,000	2,000	-	-
486004		MISCELLANEOUS REVENUE	37,500	-	-	-	-	-
REVENUES TOTAL			**40,988**	**1,445**	**2,000**	**2,000**	**-**	**-**
EXPENDITURES								
521219		OTHER PROFESSIONAL SERV	350	700	1,050	350	-	-
531326		ADVERTISING	390	-	-	400	-	-
591519		OTHER INSURANCE	8,075	-	-	10,000	-	-
593001		BOND ISSUANCE COSTS	99,701	79,996	79,996	-	-	-
		OPERATING EXPENDITURES	108,516	80,696	81,046	10,750	-	-
594809	001	CAP BLDG-MAIN SHOP	10,164,602	2,883,442	4,013,574	4,381,250	-	-
594809	002	CAP BLDG-ENG MAIN SHOP	384,243	49,406	50,000	-	-	-
594809	005	CAP BLDG-DEMO	704,714	-	-	-	-	-
594809	006	CAP BLDG-SALT SHED	18,500	362,411	873,000	-	-	-
594809	007	CAP BLDG DEMO OLD HWY SHOP	-	23,525	1,000,000	-	-	-
594821	001	CAP IMPRV LAND	853,344	106,848	107,000	-	-	-
594821	002	CAP IMPRV LAND-ENG MAIN SHOP	41,915	-	-	-	-	-
594960		CAPITAL RESERVE	-	-	-	2,202,185	-	-
		CAPITAL OUTLAY EXPENDITURES	12,167,318	3,425,632	6,043,574	6,583,435	-	-
		EXPENDITURES TOTAL	**12,275,834**	**3,506,328**	**6,124,620**	**6,594,185**	**-**	**-**
OTHER FINANCING SOURCES (USES)								
631100		PROCEEDS OF BONDS	(9,807,410)	(3,766,902)	(3,766,902)	(4,390,000)	-	-
631250		PREMIUM ON BONDS	(223,236)	(153,533)	(153,533)	-	-	-
OTHER FINANCING SOURCES (USES) TOTAL			**(10,030,646)**	**(3,920,435)**	**(3,920,435)**	**(4,390,000)**	**-**	**-**
		REVENUES	**40,988**	**1,445**	**2,000**	**2,000**	**-**	**-**
		EXPENDITURES	**12,275,834**	**3,506,328**	**6,124,620**	**6,594,185**	**-**	**-**
		OTHER FINANCING SOURCES (USES	**(10,030,646)**	**(3,920,435)**	**(3,920,435)**	**(4,390,000)**	**-**	**-**
TOTAL BUSINESS UNIT-8151-HIGHWAY FACILITIES			**2,204,200**	**(415,552)**	**2,202,185**	**2,202,185**	**-**	**-**
		REVENUES	**40,988**	**1,445**	**2,000**	**2,000**	**-**	**-**
		EXPENDITURES	**12,275,834**	**3,506,328**	**6,124,620**	**6,594,185**	**-**	**-**
		OTHER FINANCING SOURCES (USES	**(10,030,646)**	**(3,920,435)**	**(3,920,435)**	**(4,390,000)**	**-**	**-**
TOTAL FINANCE DEPARTMENT			**2,204,200**	**(415,552)**	**2,202,185**	**2,202,185**	**-**	**-**

Supplemental Information

- Position Changes
- Classification of Authorized County Positions
- Revenue – Description of Top Sources
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POSITION CHANGES

Department	Position Title	Action	Requested by Department Head	Recommended by County Administrator	Finance Committee Recommended	Adopted by County Board	Comments
Child Support	Financial Support Specialist (1.0 FTE)	Unfund	Yes	Yes	Yes	Yes	**Total Savings: $73,550.45. Net Tax Levy savings: $24,516.82**
Clerk of Courts	Deputy Register in Probate/Court Clerk II (1.0 FTE)	Eliminate	No	Yes	Yes	Yes	Elimination of the full and part-time positions are contingent on creating the full and part-time position. **Tax Levy Cost: $0.00.**
	Deputy Court Clerk I/II (.48 FTE)	Eliminate	No	Yes	Yes	Yes	
	2 Deputy Register in Probate/Juvenile Clerk I/II (1.0 FTE and .48FTE)	Create	No	Yes	Yes	Yes	
	2 Mediator/Custody & Placement Evaluators (2.0 FTE)	Eliminate	Yes	Yes	Yes	Yes	Elimination of 2 Full time Mediator/Custody Evaluators are contingent on Creation of 1 FT Child Custody Evaluator and 1 FCC Mediator. Change was effected December, 2014 per Judges request. **Tax Levy Cost: $0.00.**
	Child Custody Evaluator (1.0 FTE)	Create	Yes	Yes	Yes	Yes	
	Family Court Mediator (1.0 FTE)	Create	Yes	Yes	Yes	Yes	
District Attorney's Office	Legal Secretary (1.0 FTE)	Unfund	No	Yes	Yes	Yes	Position is currently vacant. **Tax Levy Savings: $60,463.91.**
Health Department	Licensed Practical Nurse - Public Health/Jail (.8 FTE)	Create	Yes	Yes	Yes	Yes	Creation of position is contingent on reducing or unfunding occasional nursing pool hours in the jail. **Tax Levy Cost: $3,687 and Non Tax Levy Cost: $43,655.**
	Jail nursing pool hours (.20 FTE)	Unfund	Yes	Yes	Yes	Yes	

Department	Position Title	Action	Requested by Department Head	Recommended by County Administrator	Finance Committee Recommended	Adopted by County Board	Comments
Human Services	Comprehensive Community Services Facilitator (1.0 FTE)	Create	Yes	Yes	Yes	Yes	This new position is fully funded by federal and state Medicaid money. **Total Cost: $82,221. Tax Levy Cost: $0.00.**
	Comprehensive Community Services Facilitator (1.0 FTE)	Create	Yes	Yes	Yes	Yes	This new position is fully funded by federal and state Medicaid money. **Total Cost: $82,221. Tax Levy Cost: $0.00.**
	Comprehensive Community Services Facilitator/Transition Specialist (1.0 FTE)	Create	Yes	Yes	Yes	Yes	This new position is fully funded by federal and state Medicaid money. **Total Cost: $82,221. Tax Levy Cost: $0.00.**
	Youth Community Outreach Worker (.48 FTE)	Eliminate	Yes	Yes	Yes	Yes	Position is currently vacant and duties were reassigned to another full-time Community Outreach Worker. **Total Levy Cost: $0.00.**
	Family Development Worker (.8 FTE)	Eliminate	Yes	Yes	Yes	Yes	Elimination of the PT Family Development Worker is contingent on creation of the FT position. Both positions are funded 40% with Children & Families Community Aids and 60% with tax levy. **Total increase in cost: $9351. Total Tax Levy Cost: $5611.**
	Family Development Worker (1.0 FTE)	Create	Yes	Yes	Yes	Yes	
Management Information Systems	Senior Systems Analyst (.5 FTE)	Eliminate	Yes	Yes	Yes	Yes	**Tax-levy Savings: $35,881.**
	Senior Systems Analyst (1.0 FTE)	Create	Yes	Yes	Yes	Yes	The creation and unfunding of a Sr. Systems Analyst position will allow flexibility in recruitment, if needed. **Tax levy cost: $0.00.**
	Senior Systems Analyst (1.0 FTE)	Unfund	Yes	Yes	Yes	Yes	

Department	Position Title	Action	Requested by Department Head	Recommended by County Administrator	Finance Committee Recommended	Adopted by County Board	Comments
Register of Deeds	Administrative Assistant I (1.0 FTE)	Unfund, Partially	No	Yes	Yes	Yes	**Tax-levy savings: $26,504.**

Total FTEs Eliminated	-3.78	-5.26	-5.26	-5.26
Sub-Total (in FTEs)	4.02	4.02	4.02	4.02
Total FTEs Unfunded	-2.2	-3.7	-3.7	-3.7
Total FTEs Funded	0	0	0	0
Net Change (in FTEs)	1.82	0.32	0.32	0.32
General Tax-levy change in overall budget	($51,100)	($138,068)	($138,068)	($138,068)
Non-County levy change	$43,655	$ 43,655	$ 43,655	$43,655

2016 Classification of Authorized Positions

ADMINISTRATION (3 FT)
1 County Administrator
1 Administrative Secretary
*** 1 Management Analyst

CENTRAL SERVICES (7 FT)
1 Maintenance Director
1 Building Maintenance Worker II
1 Building Maintenance Worker I
3 Custodian (1 FT funded PT)
1 Central Services Worker

CHILD SUPPORT AGENCY (12 FT, 1 student)
1 Child Support Director
6 Enforcement Specialist I/II
2 Legal Assistant
1 Financial Support Specialist
1 Administrative Assistant II
1 Co-op Student
***1 Financial Support Specialist

NOTE: 2 Assistant Corporation Counsel budgeted in CSA, but authorized in Corporation Counsel budget

CLERK of COURTS (29 FT, 2 PT, 8 SE)
1 Clerk of Circuit Court,
1 Chief Deputy Court Clerk
1 Lead Deputy Court Clerk
***1 Lead Deputy Clerk
3 Deputy Court Clerk III
12 Deputy Court Clerk I/II
* 2 Dep Register in Probate/Juvenile Clerk I/II (1FT, 1PT)
1 Register in Probate/Attorney/Commissioner
3 Judicial Assistant
2 Circuit Court Commissioners
(1 FT also sm. claims/other circuit court duties)
* 1 Child Custody Evaluator
* 1 Family Court Mediator
1 Legal Secretary
1 Administrative Assistant I (FCC) (PT)
4 Judge (SE)
4 Circuit Court Reporter (SE)
****Eliminate 1 Deputy Register in Probate/Court Clk II
****Eliminate 1 Deputy Court Clerk I/II (PT)
****Eliminate 2 Mediator/Custody &Placement Evaluator
NOTE: The Register in Probate appointment was removed from the Clerk of Courts

CORPORATION COUNSEL (5 FT)
1 Corporation Counsel
3 Assistant Corporation Counsel
1 Paralegal II

COUNTY BOARD (30 PT)
30 County Board of Supervisor (PT)

COUNTY CLERK (3 FT, OPTs)
1 County Clerk
1 Chief Deputy County Clerk/Election Software Programmer
1 Administrative Ass't II/ Deputy Elections Clerk (Funded PT)
Election Pool Assistance (OPT)

DISTRICT ATTORNEY (11 FT, 5.3 SE)
1 District Attorney (SE)
4.3 Assistant District Attorney (SE)
1 Office Manager
5 Legal Secretary
1 Victim Witness Coordinator
1 First Offender Program Director
1 Justice Computer Specialist
1 Paralegal II
*** 1 Legal Secretary

ECONOMIC DEVELOPMENT (1 FT, 1 PT)
1 Economic Development Director
1 Program Assistant (PT)

EMERGENCY MANAGEMENT (1.6 FT)
1 Emergency Management Director
.6 Program Assistant (Shared FT with Sheriff)

FAIR PARK (5 FT, 3 OPT, 4 Seasonal, Pool laborers, 15-20 Fair Week staff)
1 Fair Park Director
1 Fair Park Supervisor
2 Marketing/Administrative Assistant II
1 Office Assistant (Seasonal)
1 Maintenance Worker II
1 Laborer (Seasonal)
3 Grounds Worker (OPT, 1000 hours)
2 On-site Caretaker (6 mo.)
Fair Time Staff (Approx. 15-20 positions)
Occasional Pool of laborers, as needed

FINANCE DEPARTMENT (4FT, 1PT)
1 Finance Director
1 Assistant Finance Director
1 Accounting Specialist II (PT)
2 Accounting Specialist I

HEALTH DEPARTMENT (14 FT, 5PT, OPTs)
1 Director/Health Officer
1 Public Health Program Manager
8 Public Health Nurse (6 FT, 2 PT)
1 Licensed Practical Nurse - Clinic
1 WIC Project Director Supervisor
2 Administrative Assistant II
1 Accounting Specialist II
2 Licensed Practical Nurse – Jail (1FT and 1 PT)
1 WIC Registered Dietetic Technician (PT)

* 1 Licensed Practical Nurse – Public Health/Jail (PT)
Occasional Pool of RN's, Public Health Nurses, Jail Nurse, Public Health Technicians and WIC Peer Counselors, as needed

HIGHWAY (57 FT, pool of seasonal workers)
1 Highway Commissioner
1 Operations Manager
1 Fleet Manager
1 Accounting Manager
1 Patrol Superintendent
**2 Construction Superintendent
2 Accounting Specialist I
1 Bridge Crew Foreman
1 Highway Foreman
1 Grade Crew Foreman
1 Sign Foreman
4 Equipment Mechanic II
1 Equipment Parts Person
1 Welder Fabricator
30 Highway Worker
7 Equipment Operator
1 GIS/Engineering Technician
Seasonal Positions (2,800 hrs)

HUMAN RESOURCES (4.5 FT)
1 Human Resources Director
1 Benefits Administrator
1 Human Resources Specialist
.5 Safety Coordinator
(shared FT with Walworth County)
***1 Human Resources Coordinator

HUMAN SERVICES (157 FT, 14 PT, pool)
ADMINISTRATIVE SERVICES DIVISION
1 Director of Human Services
1 Administrative Services Manager
1 Office Manager
1 Maintenance Supervisor
2 Accounting Specialist II
**2 Accountant I
1 Accountant II
1 Advanced Accountant
2 Administrative Assistant II
1 Lead Custodian
2 Custodian (PT)
1 IT Specialist/Compliance Officer
1 Protective Payee
1 Building Maintenance Worker I
** 1 Building Maintenance Worker II
3 Administrative Assistant I
1 Medical Office Assistant
**1 Financial Intake Worker

ADRC AND AGING SERVICES DIVISION
1 Aging and Disability Resources Division Manager
1 ADRC Supervisor
2 Elder Benefits Specialist (1FT, 1PT)
2 Disability Benefit Specialist (1FT, 1PT)
1 Home Delivered Meal Assessor (PT)
5 Nutrition Site Manager (PT)
1 Nutrition Program Coordinator
1 ADRC Paraprofessional
1 Transportation Coordinator/Van Driver
** Van Driver (Pool)
2 Adult Protective Services Case Manager
1 Aging & Disability Resource Specialist II
4 Aging & Disability Resource Specialist I (3 FT, 1 PT)
1 Dementia Care Specialist

BEHAVIORAL HEALTH DIVISION
1 Mental Health/AODA Supervisor
1Community Support Program Supervisor
1 Comprehensive Community Services Supervisor
1 Crisis Services Supervisor
8 Behavioral Health Specialist
** 1 Human Services Professional I/II
6 Comprehensive Community Services Facilitator
* 2 Comprehensive Community Services Facilitator
1 Group Home Supervisor
1 Mental Health Technician
** 1 Community Outreach Worker – Youth
6 Group Home Worker (4 FT, 2 PT and pool)
1 Administrative Assistant II
** 1 Administrative Assistant II/Mental Hlth Technician
1 Jail Case Manager/Behavioral Health Specialist
11 Community Support Program Professional I/II
1 Alternate Care Coordinator
1 Human Services Professional I/Counselor/ AODA Assessor
1 Financial Assistance Worker
5 Intake/On-Call Worker
1 Community Outreach Worker/Group Home Worker
1 Project Coordinator
1 Comprehensive Community Services Facilitator/ Transition Specialist
* 1 Comprehensive Community Services Facilitator/ Transition Specialist
**** Eliminate 1 Youth Community Outreach Worker (PT)

ECONOMIC SUPPORT DIVISION
1 Economic Support Division Manager
1 Economic Support Supervisor
14 Economic Support Specialist I/II
4 Financial Planner
1 Administrative Assistant I
** 1 Administrative Assistant II
1 Community Outreach Worker/Interpreter

CHILD AND FAMILY RESOURCES DIVISION
** 1 Child and Family Resources Division Manager/Deputy Director
1 Child Protective Services Supervisor
1 Intake Supervisor
1 Birth-to-Three/Preschool Supervisor

1 Wraparound/Youth Services Supervisor
1 Juvenile Justice Supervisor
3 Community Services Wraparound Coordinator
4 Community Outreach Worker (3 FT, 1 PT)
1 Family Development Worker
* 1 Family Development Worker
8 Child Protective Services Ongoing Prof I
7 Intake/On-Call Worker
2 Early Intervention Service Coordinator
3 Early Intervention Teacher
1 Foster Care Coordinator
2 Personal Assistance Case Manager/ Family Support Coordinator
1 Human Services Professional I/II
6 Juvenile Justice Workers
****Eliminate Family Development Worker (PT)

LAND & WATER CONSERVATION (6FT, Intern)
1 Land & Water Conservationist Director
2 Resource Conservationist
1 Water Resource Management Specialist
1 Administrative Specialist I
1 GIS & Land Use Technician
*** 1 Student Intern

LAND INFORMATION OFFICE (4.4 FT, Intern)
1 Land Information Director
1 Surveyor
1 Cartographer
1 Real Property Lister
.4 Administrative Specialist I/Deputy Treasurer (FT shared with Treasurer)
*** Student Intern

MANAGEMENT INFORMATION SYSTEMS (MIS) (10 FT, 1PT, 1 Student)
1 Systems and Applications Manager
1 Information Technology Manager
***1 Systems Analyst
*/*** Senior Systems Analyst
2 Programmer Analyst
1 Senior Systems Analyst
1 Senior Microcomputer Specialist
1 Microcomputer Specialist
1 Microcomputer Technician
1 Central Duplicating Clerk (PT)
Student Hardware Technician
****Eliminate 1 Senior Systems Analyst (PT)

MEDICAL EXAMINER OFFICE (1 FT, 1 PT, OPTs)
***1 Medical Examiner (funded PT)
1 Chief Investigator (PT)
Pool of Occasional part-time Investigators
Examiners, as needed

PARKS DEPARTMENT (5 FT, 5 PT, 7 seasonal/OPT)
1 Parks Director
1 Parks Supervisor
1 Parks Construction & Maintenance Lead Worker
1 Building & Grounds Maintenance Worker
3 Parks Maintenance Worker (PT)
1 Program Assistant
1 Administrative Assistant II (PT)
2 Seasonal Worker
4 Grounds Worker (OPT)
***1 Volunteer Coordinator (PT)
1 Dog Park Attendant (OPT)

REGISTER OF DEEDS (5 FT)
1 Register of Deeds
1 Chief Deputy Register of Deeds
1 Deputy Register of Deeds
***1 Administrative Assistant I (Funded PT)
***1 Deputy Register of Deeds I

SHERIFF (125.4 FT, 5 PT, 1 LTE, 2 OPT, pool positions)

ADMINISTRATIVE/DETECTIVE DIVISION
1 Sheriff
1 Chief Deputy
***1 Undersheriff (OPT)
1 Captain
1 Administrative Specialist II
1 Accounting Specialist I
2 Sergeant
8 Detective
5.4 Administrative Assistant II (1 shared FT with Emergency Management)
***1 Grant Funded LTE

PATROL DIVISION
1 Captain
6 Sergeant
34 Deputy
1 Administrative Assistant II
1 Mechanic

SUPPORT SERVICES
1 Sergeant
5 Deputy
***4 Deputy
1 Administrative Assistant II
Pool of part-time deputies, as needed

COMMUNICATION DIVISION
9 Communication Operator I/II
1 Communication Supervisor
Pool of part-time Communication Operators, as needed

JAIL DIVISION
1 Captain
6 Sergeant
30 Deputy
***1 Accounting Assistant I (funded PT)
** 1 Accounting Assistant II
1 Jail Food Service Supervisor
5 Cook (1 FT, 3 PT, 1 OPT)
2 Custodian (PT)

TREASURER (1.6 FT, 1 PT)
1 County Treasurer
.6 Administrative Specialist I/Deputy Treasurer (shared with Land Information Office)
1 Assistant Deputy Treasurer (PT)

UNIVERSITY EXTENSION (2 FT, 4 SE, 1 intern)
1 Agricultural Agent (SE)
1 Family Living Agent (SE)
1 Community Development Agent (SE)
1 Youth Development Agent (SE)
1 4-H Summer Intern
2 Administrative Specialist I

VETERANS SERVICE (3 FT, Pool)
1 Veterans Service Officer
1 Deputy Veteran Services Officer
***1 Veteran Benefits Specialist
1 Veterans Service Clerk (Pool – 1039 hours)

ZONING (8 FT)
1 Planning and Zoning Director
1 Zoning/Onsite Waste Systems Technician
***2 Zoning/Onsite Waste Systems Technician
1 Onsite Waste Systems Technician
1 Solid Waste/Clean Sweep Specialist
1 Program Assistant
1 Administrative Specialist I

*** New Positions**
**** Reclassified/New Job Title Positions**
***** Unfunded Positions**
****** Eliminated Positions**
SE = STATE EMPLOYEE

AUTHORIZED POSITION SUMMARY

2015	2016	Change	Type
482.5	485.5	3.0	Full Time Position
39	36	(3.0)	Part Time Position
30	30	0.0	County Board Supervisors (PT)
22	24	2.0	Seasonal/Occasional/ LTE Position
573.5	575.5	2.0	Total County Positions
17.3	17.3	0.0	State Positions
590.8	592.8	2.0	Total Positions
18.0	22.0	(4.0)	Unfunded Positions
572.8	570.8	(2.0)	Total funded Positions

Note:
Since the 2015 budget was adopted, County Board approved eliminating 3.0 Part Time positions and creating 2 Pool positions.

Revenue-Description of the Top Sources

Governmental Funds

A description of the top revenues sources are as follows:

Taxes include general property taxes, interest and penalties on delinquent taxes, and other small tax related revenues. Revenue from general property taxes is computed on departmental operating requirements. Interest and penalties on delinquent taxes are set at 12%, which is in the requirements of the statutes. For 2016, the revenue from taxes is at $23,649,527. This is an increase of $151,830 from the adopted 2015 budget. The majority of the increase is due to net new construction which gave the County the ability to increase the levy limit by approximately $216,000 and a closing out of a tax increment district with one of the Municipalities for approximately $21,500. Other than the general property tax revenue, the remainder of revenues are calculated based on an analysis of prior years, events such as the economy and the ability to collect on delinquent taxes.

Intergovernmental Revenues are revenues from other governmental entities in the form of operating grants, entitlements, or shared revenues. For 2016, the revenue from intergovernmental revenue activities are estimated at $13,940,666. Intergovernmental revenues increased by $949,583. One of the major increases was due to the Parks Department seeking funding of $700,000 for a construction of a bike trail. Shared revenues are provided by the state prior to completion of the budget, the remaining revenue is based on a combination of prior years and anticipated funding through grants.

Public Charges for Services are fees received for services rendered to private persons and/or organizations. Public charges for 2016 are estimated to be at approximately $7,265,810, which is an increase of $358,649 from the 2015 adopted budget. Human Services went up over $540,000 due to additional insurance collections for charges. Health Department decreased by approximately $250,000 with shifting of Personal Care administration to Wisconsin Cares that was budgeted for a portion of the year in 2015 and eliminated completely in 2016 budget. Estimates for public charges are mainly based on prior years and any other information that is available at the time of budgeting.

Sales Tax is an additional 0.5% that was enacted on sales within the County. Estimates annually are looked at by different sources including the UW Extension Local Government Center and/or the Wisconsin Counties Association. With the information received it was estimated to increase the 2016 budget by $200,000 from the 2015 budget.

Miscellaneous Revenues budget for 2016 was $2,189,279, which was an increase of $717,910, the primary reason for this increase was due to $700,000 budgeted in the Parks Department for donations expected to be received for construction of a bike trail to match the $700,000 grant funding budgeted. There was also an increase of miscellaneous revenues in the Treasurer Department budget of $110,000 which is due to an increase in estimated interest and dividends on investments.

Enterprise Fund-Highway Department

A description of the top revenues sources are as follows:

Property Taxes include just general property taxes. Revenue from general property taxes are computed on the department's operating requirements. For 2016, the revenue from taxes is at $5,808,537. This is an increase of $64,928 from the 2015 adopted budget.

Intergovernmental Charges are charges for services rendered to other governmental entities. The Highway department provides services to the State of Wisconsin under an agreement signed annually, therefore part of the budget contains revenues based on what services are needed to be performed for the State. Most of the remainder of budgeted revenues are for services provided by local municipalities. For 2016, the revenue from intergovernmental charges is estimated at $3,228,299, which is an increase of $332,061 from the 2015 adopted budget.

Intergovernmental Revenues are revenues from other governmental entities in the form of operating grants, entitlements, or shared revenues. The majority of revenue that the Highway Department receives come through General Transportation Aids (GTA) and the rest are through grants for road construction. During the budget process, the state provides estimates and prior to adoption of the budget will provide the actual amount to be received. In 2016, the budgeted amount for intergovernmental revenues is at $1,833,838, which is an increase of $63,021 from the 2015 adopted budget.

Governmental Funds

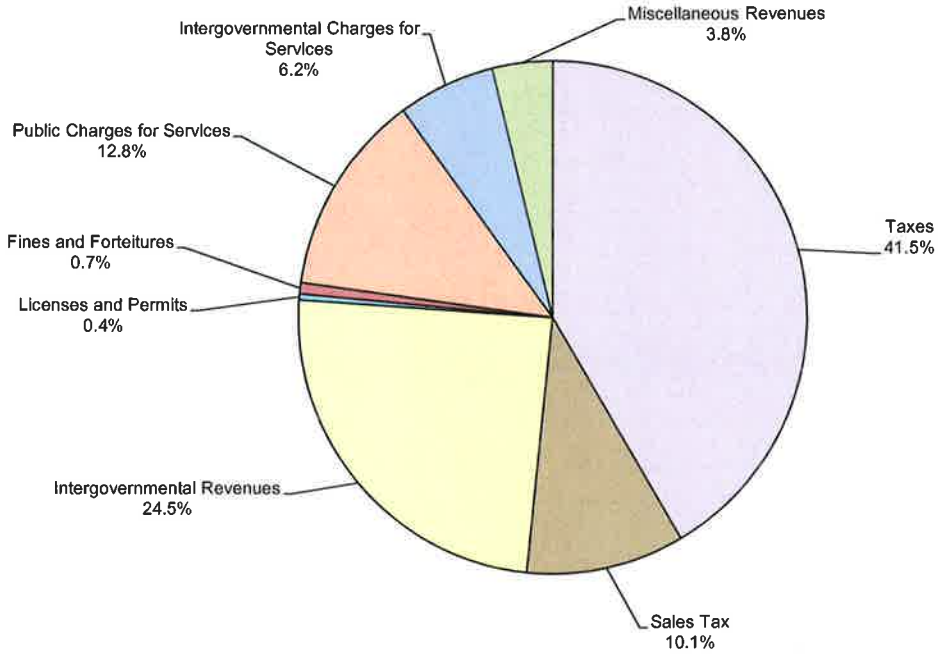
Fiscal Year	Taxes	Sales Tax	Inter-Govenmental	Licenses & Permits	Fines & Forfeitures	Public Charges for Services	Inter-Governmental Charges for Services	Misc.	Total
2007	24,420,908	5,061,361	30,307,011	297,996	610,008	17,960,367	4,907,679	3,425,055	86,990,385
2008	15,631,519	5,097,149	27,228,064	224,895	572,218	9,811,290	553,662	2,463,973	61,582,770
2009	17,143,631	4,786,208	14,960,461	220,054	544,138	8,831,025	590,222	1,569,189	48,644,928
2010	18,677,503	4,911,356	19,195,509	185,968	438,182	6,294,531	642,951	1,286,966	51,632,966
2011	22,305,233	4,993,804	16,628,306	182,439	450,299	7,061,871	676,122	1,586,726	53,884,800
2012	22,167,257	5,028,614	12,752,124	178,358	432,431	7,203,332	1,645,080	1,520,794	50,927,990
2013	22,286,767	5,185,167	14,073,659	174,289	388,273	7,058,035	1,909,208	1,293,644	52,369,042
2014	22,093,055	5,597,515	12,561,489	197,419	435,975	7,046,455	3,318,840	1,249,338	52,500,086
2015	23,497,697	5,541,031	12,991,083	166,970	399,700	6,907,161	3,587,218	1,471,369	54,562,229
2016	23,649,527	5,741,031	13,940,666	221,570	395,150	7,265,810	3,537,631	2,189,279	56,940,664

Enterprise Fund

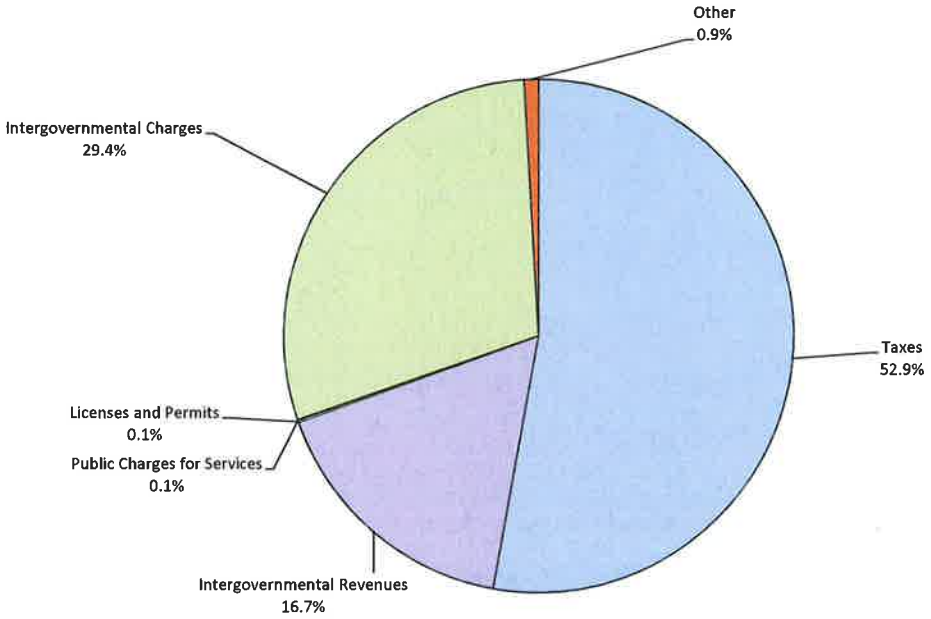
Fiscal Year	Taxes	Inter-Govenmental	Licenses & Permits	Public Charges for Services	Inter-Governmental Charges for Services	Misc.	Total
2007	3,967,421	1,751,154	14,825	71,356	4,292,872	14,493	10,112,121
2008	4,024,963	1,974,125	20,385	28,827	4,387,254	67,524	10,503,078
2009	4,115,486	1,704,856	14,630	4,741	3,525,452	17,065	9,382,230
2010	4,017,693	1,986,453	15,700	15,760	4,063,319	36,806	10,135,731
2011	5,350,198	1,729,569	15,885	8,855	3,528,414	54,402	10,687,323
2012	6,171,980	1,682,059	8,805	6,326	3,183,170	169,839	11,222,179
2013	5,845,949	1,753,405	7,460	12,426	3,427,149	130,357	11,176,746
2014	5,949,105	1,583,597	11,855	9,470	2,934,263	286,319	10,774,609
2015	5,743,609	1,770,817	7,425	6,200	2,896,238	107,339	10,531,628
2016	5,808,537	1,833,838	7,725	10,200	3,228,299	100,918	10,989,517

Note: All revenues are based on actual from 2007-2014. The 2015 and 2016 are the adopted budget revenues.

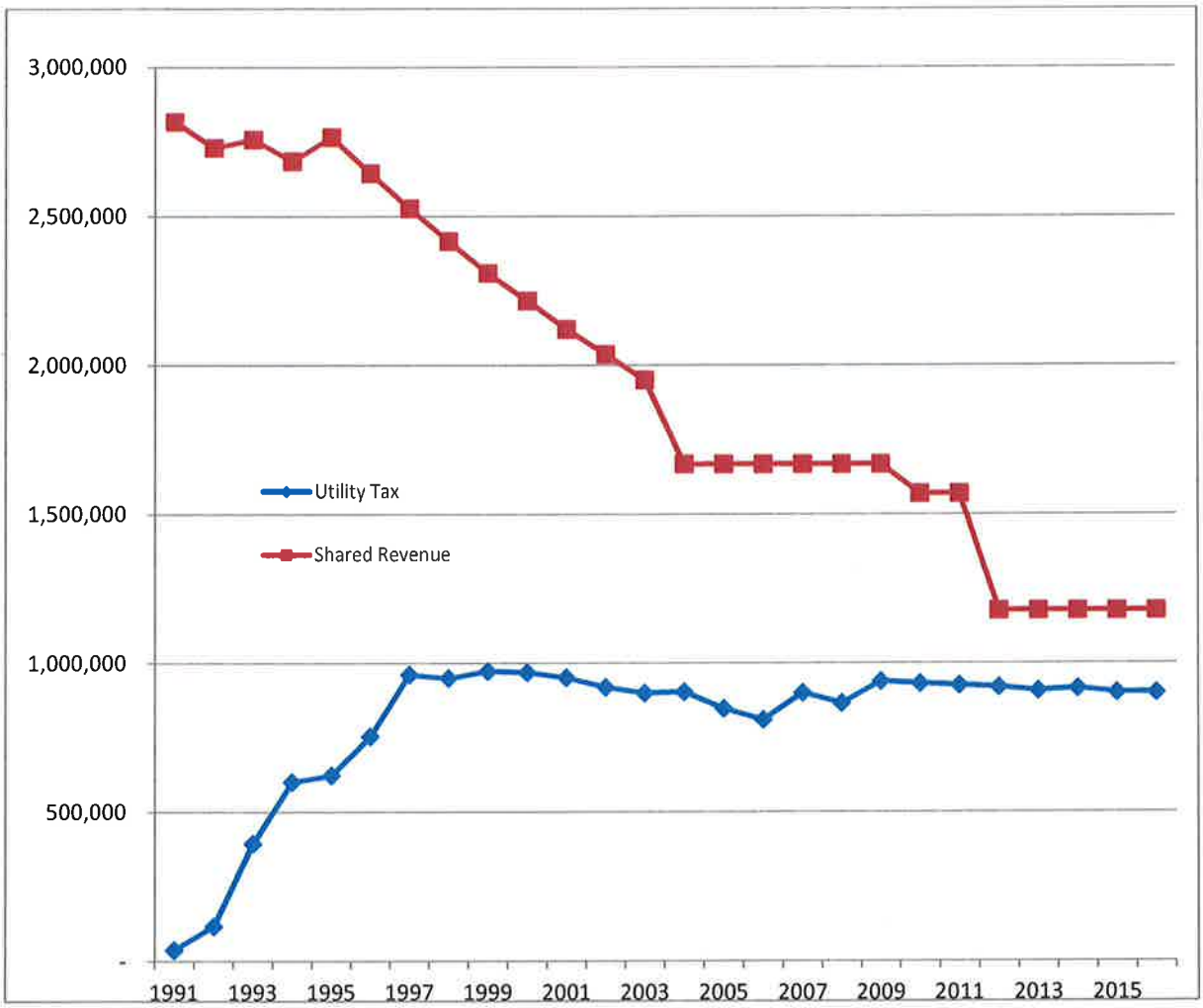
Sources of Revenues-Governmental Funds



Sources of Revenues-Enterprise Fund

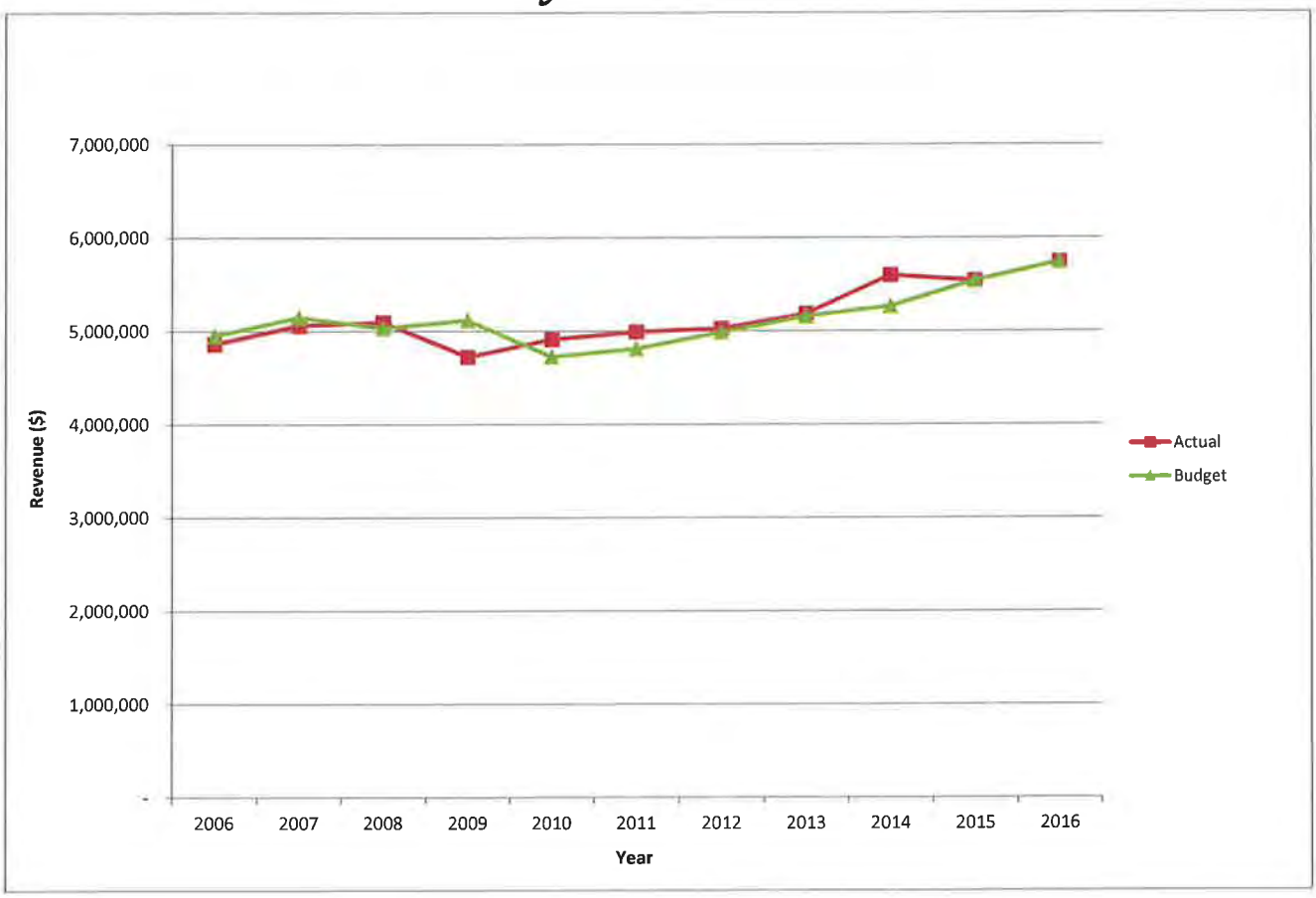


Shared Revenue Analysis



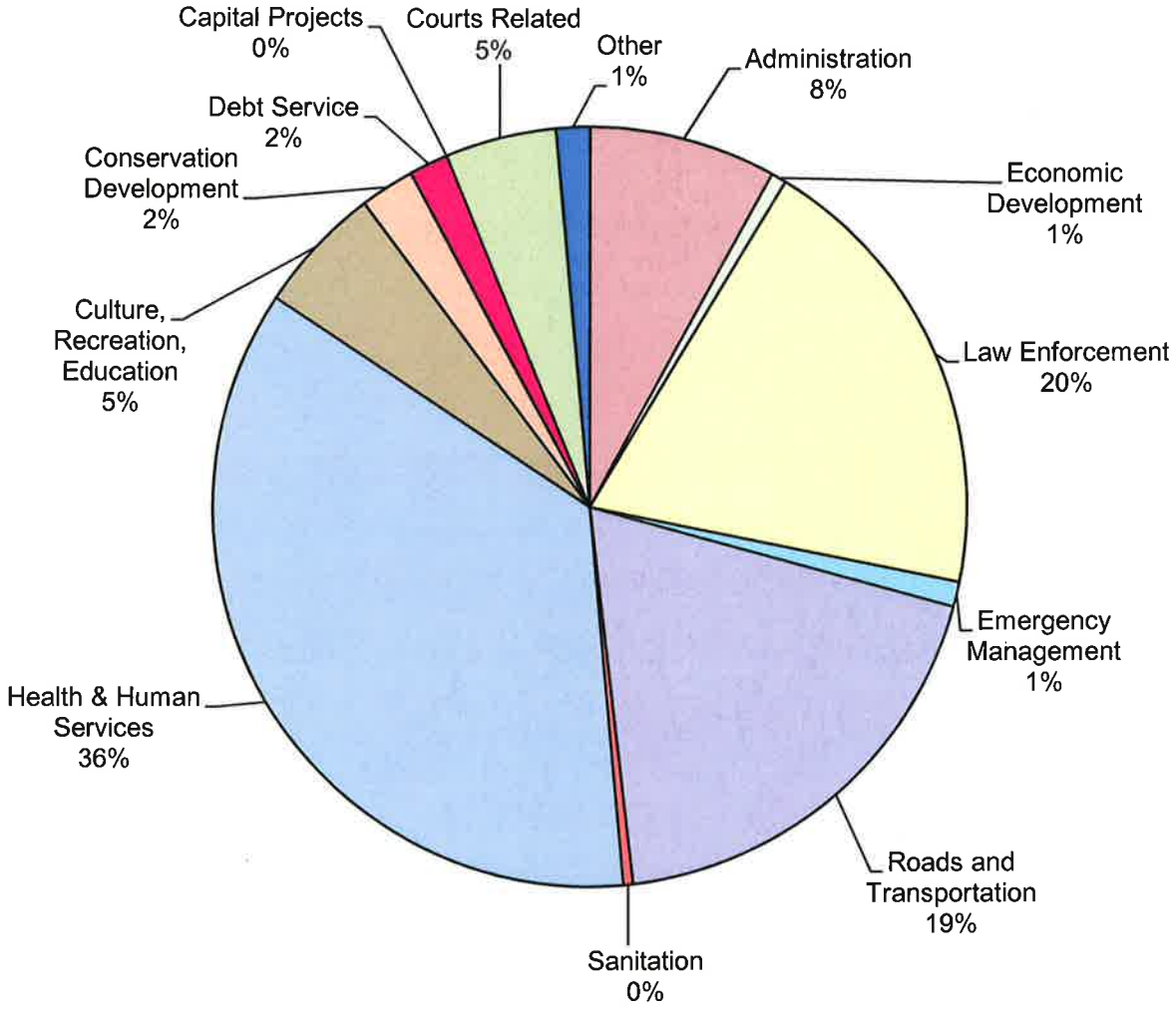
Year		Utility Tax Revenue				General Shared Revenue			
Year		Utility Tax Revenue	Percent Change Prior Yr	Rolling 3 year Average	Rolling 5 year Average	General Shared Revenue	Percent Change Prior Yr	Rolling 3 year Average	Rolling 5 year Average
2005		846,548	-6.30%	-2.67%	-2.65%	1,668,012	0.01%	-6.24%	-5.40%
2006		809,122	-4.42%	-3.41%	-3.16%	1,668,012	0.00%	-4.84%	-4.54%
2007		899,867	11.22%	0.16%	-0.24%	1,668,010	0.00%	0.00%	-3.75%
2008		864,982	-3.88%	0.97%	-0.58%	1,668,012	0.00%	0.00%	-2.90%
2009		937,870	8.43%	5.26%	1.01%	1,668,012	0.00%	0.00%	0.00%
2010		931,115	-0.72%	1.28%	2.12%	1,569,685	-5.89%	-1.96%	-1.18%
2011		924,982	-0.66%	2.35%	2.88%	1,569,685	0.00%	-1.96%	-1.18%
2012		919,124	-0.63%	-0.67%	0.51%	1,177,263	-25.00%	-10.30%	-6.18%
2013		907,393	-1.28%	-0.86%	1.03%	1,177,263	0.00%	-8.33%	-6.18%
2014		914,827	0.82%	-0.36%	-0.49%	1,177,263	0.00%	-8.33%	-6.18%
2015	est	901,572	-1.45%	-0.64%	-0.64%	1,177,263	0.00%	0.00%	-5.00%
2016	est	901,572	0.00%	-0.21%	-0.51%	1,177,263	0.00%	0.00%	-5.00%

Sales Tax Revenue Analysis



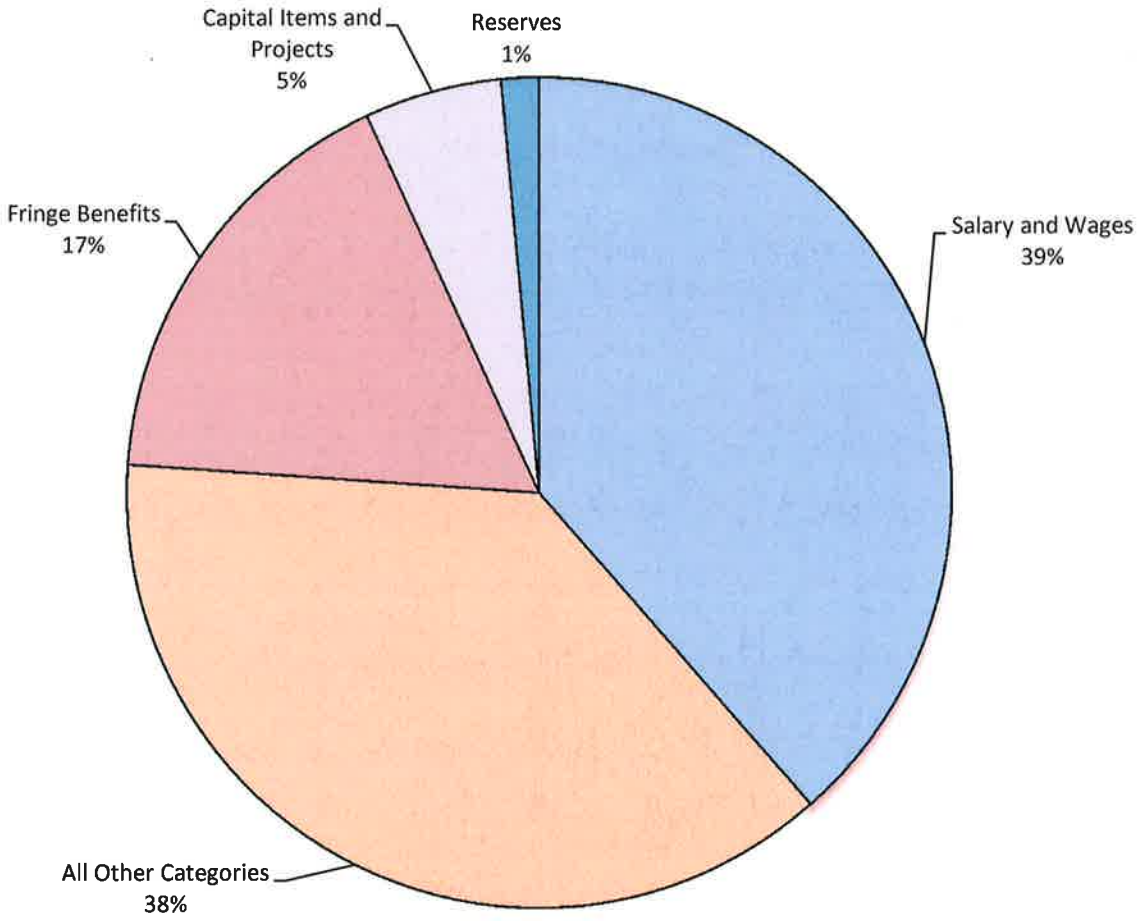
Year	Actual					Budget				Actual vs. Budget			
	Actual Revenue		Percent Change Prior Year	Rolling 3 year Average	Rolling 5 year Average	Budget	Percent Change Prior Year	Rolling 3 year Average	Rolling 5 year Average	Actual vs. Budget	Percent from Actual	Rolling 3 year Average	Rolling 5 year Average
2006	4,862,601		-1.59%	2.68%	2.51%	4,952,813	4.91%	5.71%	3.79%	(90,212)	-1.82%	5.28%	5.82%
2007	5,061,361		4.09%	1.59%	2.89%	5,151,721	4.02%	6.45%	4.49%	(90,360)	-1.75%	0.36%	4.25%
2008	5,097,149		0.71%	1.07%	2.57%	5,034,541	-2.27%	2.22%	3.77%	62,608	1.24%	-0.78%	3.07%
2009	4,724,586		-7.31%	-0.84%	-0.36%	5,117,009	1.64%	1.13%	3.74%	(392,423)	-7.67%	-2.73%	-1.07%
2010	4,911,356		3.95%	-0.88%	-0.03%	4,724,586	-7.67%	-2.77%	0.12%	186,770	3.95%	-0.82%	-1.21%
2011	4,993,804		1.68%	-0.56%	0.62%	4,809,260	1.79%	-1.41%	-0.50%	184,544	3.84%	0.04%	-0.08%
2012	5,028,614		0.70%	2.11%	-0.05%	4,985,163	3.66%	-0.74%	-0.57%	43,451	0.87%	2.89%	0.45%
2013	5,185,167		3.11%	1.83%	0.43%	5,155,916	3.43%	2.96%	0.57%	29,251	0.57%	1.76%	0.31%
2014	5,597,515		7.95%	3.92%	3.48%	5,265,367	2.12%	3.07%	0.67%	332,148	6.31%	2.58%	3.11%
2015	5,541,031	Est	-1.01%	3.35%	2.49%	5,541,031	5.24%	3.59%	3.25%	-	0.00%	2.29%	2.32%
2016	5,741,031	Est	3.61%	3.52%	2.87%	5,741,031	3.61%	3.66%	3.61%	-	0.00%	2.10%	1.55%

Major Expenditures by Function-All Funds



Administration	5,789,768
Economic Development	473,126
Law Enforcement	14,041,783
Emergency Management	768,022
Roads and Transportation	13,592,085
Sanitation	305,812
Health & Human Services	25,736,085
Culture, Recreation, Education	3,919,143
Conservation Development	1,683,693
Debt Service	1,213,668
Capital Projects	-
Courts Related	3,433,807
Other	1,048,454
Total	72,005,446

Expenditure by Account Category



Salary and Wages	27,752,755
All Other Categories	27,051,275
Fringe Benefits	12,245,126
Capital Items and Projects	3,884,590
Reserves	1,071,700
Total	72,005,446

Note: The Highway Department Capital Items and Projects are spread amoung Salaries, Fringes and Materials and not included in Capital.

Other Financing Sources

Dept	Bus Unit	Account Number	Description	Fund Bal Applied	Restricted Funds	Carried Forward	Fund Totals
General Revenues			Fund balance applied (Items funded are in the Capital Budget Listing)	1,051,049			1,051,049
General Revenues	9801	699920	Fund balance applied towards funding of benefit payouts	280,000			280,000
General Revenues	9801	611104	Transfer Out of Fund balance (Human Services Capital)	(295,088)			(295,088)
County Board	14	699700	Historical Commission, non-lapsing request		2,944		2,944
JCEDC	31	699700	Economic Development, non-lapsing request		195,121		195,121
County Clerk	1213	699700	Non-lapsing request-ICC			496	496
Land Information	1303	699700	Statutorily restricted funds		44,407		44,407
Parks	1806	699800	Carol Liddle estate funds, non-lapsing request		81,600		81,600
Parks	1812	699800	Carnes Park Development, non-lapsing request			2,896	2,896
Parks	1814	699700	Garman Nature Preserve, non-lapsing request			500	500
Parks	1816	699700	Glacial Heritage, non-lapsing request		22,054		22,054
Parks	1824	699700	Bike Trail, non-lapsing request			3,875	3,875
Parks	1826	691100	Dog Park, non-lapsing request			62,849	62,849
Sheriff	2010	699700	Drug Education, non-lapsing request			1,710	1,710
Sheriff	2011	699700	Drug Restitution, non-lapsing request		6,717		6,717
Sheriff	2012	699700	Vehicle Forfeiture Replacement, non-lapsing request		2,200		2,200
Sheriff	2104	699700	Federal Forfeiture, non-lapsing request		211,193		211,193
Sheriff	2105	699700	CEASE, non-lapsing request		201		201
Sheriff	2108	699700	State Forefeiture, non-lapsing request		3,256		3,256
Sheriff	2203	699700	Jail Assessment Fund, statutorily restricted funds		112,583		112,583
Emergency Mgmt	2703	699800	HMPG Flood Mitigation, non-lapsing request		112,651		112,651
UW Extension	6801	699700	4-H Activities, non-lapsing request related to donation			1,420	1,420
UW Extension	6809	699700	Parenting First, non-lapsing request			72	72
UW Extension	6811	699700	Agriculture Program, non-lapsing request			3,246	3,246
UW Extension	6814	699700	Family Impact, non-lapsing request			1,654	1,654
UW Extension	6815	699700	Master Gardener, non-lapsing request			2,955	2,955
UW Extension	6816	699700	Pesticide Program, non-lapsing request			6,058	6,058
UW Extension	6817	699700	Safety Program, non-lapsing request			974	974
UW Extension	6819	699700	Tractor Safety, non-lapsing request			4,427	4,427
Fair Park	6906	699800	Non-lapsing request for capital items		26,077		26,077
Land & Water	7019	699800	Farmland Preservation, non-lapsing request-capital			216,218	216,218
Planning & Zoning	7109	699700	Solid Waste, non-lapsing request-operational		209,812		209,812
			General Fund totals	**1,035,961**	**1,030,816**	**309,350**	**2,376,127**
Health			Non-lapsing request for operational	114,973			
Health			Non-lapsing request for capital	15,000			129,973
Human Services	5210	611103	Transfer In from General Fund for Capital using Fund Balance	295,088			295,088
Debt Service	8013	699700	Proceeds from Bonding (Capitalized Interest)		75,384		75,384
Capital Projects	8151	631100	Highway Facilities-Proceeds from Bonding		0		0
Highway Dept.			Use of Fund Balance for a portion of a road construction project	308,000			308,000
Highway Dept.			Carry over Funds from CTH A Project			790,000	790,000
Highway Dept.			Carry over Funds from Winter Maintenance			100,693	100,693
			Grand Totals	**1,769,022**	**1,106,200**	**1,200,043**	**4,075,265**
			Prior Year budget (2015)	1,311,723	6,122,119	788,439	8,222,281
			Prior Year budget (2014)	1,536,119	19,455,703	518,691	21,510,513
			Prior Year budget (2013)	1,348,215	1,534,962	439,345	3,322,522
			Prior Year budget (2012)	503,210	1,390,699	495,654	2,389,563
			Prior Year budget (2011)	744,349	1,106,618	1,387,150	3,238,117

Capital Budget

Department	Bus Unit	Account Number	Description	Requested Amount	Adoped Budget	Related Funding	Use of Fund Balance	Levy Request	Class	Comment
Human Resources	42	594820	Fire Extinguisher Simulator	6,000	6,000		(6,000)	0	GG	
Land Information	1303	594818	Replace Infinvault Storage Devices for Imaging	60,000	60,000	(60,000)		0	GG	Land Info Program Fees
Land Information	1303	594819	Coyote Point Load Balance	9,224	9,224	(9,224)		0	GG	Land Info Program Fees
Parks	1801	594811	Pickup Truck	30,000	30,000		(30,000)	0	CR	
Parks	1801	594810	Tractor with 10ft flail mower (Used from Highway)	20,000	20,000		(20,000)	0	CR	
Parks	1801	594820	Replace restroom at Cold Spring	15,000	15,000		(15,000)	0	CR	
Parks	1801	594821	New Pavement at Pohlman Park	12,000	12,000		(12,000)	0	CR	
Parks	1809	594821	New Pavement at Carlin Weld Park	50,000	50,000		(50,000)	0	CR	
Parks	1813	594822	Replace Used Oil Furnace-Parks Shop	10,000	10,000		(10,000)	0	CR	
Parks	1824	594821	Interurban Trail	1,400,000	1,400,000	(1,400,000)		0	CR	$700,000 State Grant $700,000 Donation Funds
Central Services	1901	594822	Re-roof A Section of Courthouse	25,000	25,000		(25,000)	0	GG	
Central Services	1901	594822	Electric Service Upgrade-North End Courthouse	25,000	25,000		(25,000)	0	GG	
Central Services	1901	594822	County Board meeting room upgrade	30,000	30,000		(30,000)	0	GG	
Central Services	1901	594822	Courtroom Branch 1 remodel	50,000	0			0	GG	
Central Services	1901	594822	Remodel 2nd floor-north restroom	150,000	0			0	GG	
Central Services	1901	594810	Upgrade WIFI Courthouse (MIS) Portion of Project	29,000	29,000		(29,000)	0	GG	
Sheriff	2001	594810	Upgrade WIFI Sheriff (MIS) Portion of Project	17,000	17,000		(17,000)	0	PS	
Sheriff	2001	594811	Replace patrol SUV's (6)	231,800	231,800			231,800	PS	
Sheriff	2001	594811	Tahoe propane systems to meet changes in engine mod (6)	48,000	48,000		(48,000)	0	PS	
Sheriff	2001	594811	Replace Vehicle-unmarked squad	24,000	24,000		(4,961)	19,039	PS	
Sheriff	2001	594811	Coban server unit for squad camera	11,000	11,000		(11,000)	0	PS	
Sheriff	2001	594814	Patrol K-9	16,000	16,000		(16,000)	0	PS	
Sheriff	2001	594810	State Interface for MDC & Dispatch	15,000	15,000		(15,000)	0	PS	
Sheriff	2001	594810	MDC off-site access to CIS, CAD with GPS	280,000	0			0	PS	
Sheriff	2015	594822	Remodel Training Facility	10,000	10,000		(10,000)	0	PS	
Sheriff	2012	594811	Replacement Vehicle-Drug Forfeiture	13,000	13,000	(13,000)		0	PS	Use Federal Funds
Clerk of Courts	2401	594810	Upgrade WIFI Courts (MIS) Portion of Project	29,000	29,000		(29,000)	0	GG	
Clerk of Courts	2401	494820	Remodel Clerk of Courts Office Area	15,000	0			0	GG	
Finance	2601	594818	ERP System (New Financial/HR Package)	300,000	300,000		(300,000)	0	GG	
Emergency Mgmt	2703	594808	Flood Mitigation Land Purchases (HMPG)	473,600	473,600	(473,600)		0	PS	State Aid
UW-Extension	6801	594812	Replace tables and chairs meeting room (3 rooms)	10,000	10,000		(10,000)	0	CR	
Fair Park	6901	594821	Blacktop	60,000	0			0	CR	
Fair Park	6901	594822	Building-Roofs/Windows/Siding	50,000	7,500		(7,500)	0	CR	
Fair Park	6901	594822	Electical Repairs	7,500	7,500		(7,500)	0	CR	
Fair Park	6901	594822	Activity Center Doors	7,000	7,000		(7,000)	0	CR	
Fair Park	6901	594822	Activity Center Floor-Refinish	25,000	0			0	CR	
Fair Park	6901	594810	Barricades-Transformers & Other Critical Structures	12,000	9,000		(9,000)	0		
Fair Park	6901	594810	UTV	12,000	12,000		(12,000)	0	CR	
Land and Water Cons	7019	594816	Purchase Conservation Easements	440,000	440,000	(440,000)		0	CD	Donations $96,250 State Aid $220,000 Carry Forward $123,750

Capital Budget

Department	Bus Unit	Account Number	Description	Requested Amount	Adoped Budget	Related Funding	Use of Fund Balance	Levy Request	Class	Comment
			General Fund totals	**4,028,124**	**3,402,624**	**(2,395,824)**	**(755,961)**	**250,839**		
Human Services	5210	594811	Purchase three new fleet vehicles	60,000	60,000		(60,000)	0	HH	
Human Services	5210	594811	Replace 11 Passenger Van	35,000	35,000		(35,000)	0	HH	
Human Services	5210	594819	Complete installation of Tridium Automation System WDC	64,000	64,000		(64,000)	0	HH	
Human Services	5210	594820	Replace Wireless Workforce Development Center (MIS)	10,000	10,000		(10,000)	0	HH	
Human Services	5210	594801	IS Projects	116,088	116,088		(116,088)	0	HH	
Human Services	5210	594820	Replace existing flooring	10,000	10,000		(10,000)	0	HH	
Health	4501	594819	Copier/Printer	10,000	10,000		(10,000)	0	HH	Fund Balance
Health	4501	594819	Wireless Network Router	5,000	5,000		(5,000)	0	HH	Fund Balance
Highway-Equipment	53241		Single Axle Plow Trucks (4)	500,000	500,000	(500,000)		0	PW	Machinery Fund
Highway-Equipment	53241		Small Trucks (Crew/Dump) (4)	135,000	135,000	(135,000)		0	PW	Machinery Fund
Highway-Equipment	53241		Motor Grader	125,000	125,000	(125,000)		0	PW	Machinery Fund
Highway-Equipment	53241		Tractors/Mowers (4)	240,000	240,000	(240,000)		0	PW	Machinery Fund
Highway-Equipment	53241		Sweeper	45,000	45,000	(45,000)		0	PW	Machinery Fund
Highway-Equipment	53241		Highway Maintenance-Support Equipment	50,000	50,000	(50,000)		0	PW	Machinery Fund
Highway-Equipment	53241		Highway Pit/Shop Equipment	35,000	35,000	(35,000)		0	PW	Machinery Fund
Highway-Equipment	53241		Equipment Setup on New Equipment	52,690	52,690	(52,690)		0	PW	Machinery Fund
Highway-Projects	53312		Rehabilitation-CTH Y (US 18-CTH D) 6.25 Miles	1,995,226	1,995,226			1,995,226	PW	Levy
Highway-Projects	53312		Construction-CTH J (CTH G-STH 89) 3 Miles	2,400,000	2,400,000	(200,000)	(308,000)	1,892,000	PW	State Grant (CHI)/Levy
Highway-Projects	53312		Building and Equipment Storage Allocation to Projects	59,000	59,000			59,000	PW	Levy
MIS -- PC Group	8501	594810	VMWare Management, VM Turbo, Management software	10,000	10,000	(10,000)		0	GG	Allocated to all departments
MIS -- PC Group	8501	594810	VMWare Server 2	17,000	17,000	(17,000)		0	GG	Allocated to all departments
MIS -- PC Group	8501	594810	UPS Replacement (Sheriff Area)	43,000	43,000	(43,000)		0	GG	Allocated to all departments
MIS -- PC Group	8510	594810	Air Conditioning MIS Building	20,000	20,000	(20,000)		0	GG	Allocated to all departments
MIS -- PC Group	8510	594810	Netbotz-Security System Cameras	25,000	25,000	(25,000)		0	GG	Allocated to all departments
MIS -- PC Group	8520	594810	Cisco Router Upgrades	45,000	45,000	(45,000)		0	GG	Allocated to all departments
			Grand Totals	**10,135,128**	**9,509,628**	**(3,938,514)**	**(1,374,049)**	**4,197,065**		
		CD	Conservation and Development	440,000	440,000	(440,000)	0	0	CD	
		CR	Culture/Recreation/Education	1,720,500	1,590,000	(1,400,000)	(190,000)	0	CR	
		GG	General Government	888,224	673,224	(229,224)	(444,000)	0	GG	
		HH	Health and Human Services	310,088	310,088	0	(310,088)	0	HH	
		PS	Public Safety	1,139,400	859,400	(486,600)	(121,961)	250,839	PS	
		PW	Public Works	5,636,916	5,636,916	(1,382,690)	(308,000)	3,946,226	PW	
			Grand Totals	**10,135,128**	**9,509,628**	**(3,938,514)**	**(1,374,049)**	**4,197,065**		

Summary of Fund Balance Projections

Projections of the combined fund balances are an indicator of the estimated financial condition of the County at year-end. Fund balance is projected for the General, Special Revenue, Capital Projects, Debt Service and Enterprise Funds.

December 31, 2015

The projection of balances for year end 2015 is based on year-to-date information along with departmental estimates of revenues, expenditures and net transfers of various fund types. Total combined estimates at December 31, 2015 are projected at almost $58,814,587 which is a $2,891,800 decrease from the December 31, 2014 year-end combined. The primary reason for the decrease is due to use of the fund balance in the Capital Projects fund for the construction of the Highway Shop of $2,202,185. A summary by fund type is described below.

- General Fund Balance-The estimated fund balance for the General Fund is estimated to be at approximately $30,431,307, which is an estimated increase of $1,136,088.
- Health Department Fund Balance-The year end estimate for 2015 is approximately $699,214.
- Human Services Fund Balance-The year end estimate for 2015 is approximately $454,884.
- Debt Service Fund Balance- The estimated fund balance for the Debt Service Fund will be at $75,384.
- Capital Projects Fund Balance-The 2015 year-end estimated fund balance is $0. The main capital project currently that is accounted for is the construction of the new Highway Facilities which should be completed in 2015.
- Enterprise Fund Balance-This fund is comprised of the Highway department. Fund balance is projected at $27,153,798.

December 31, 2016

The year-end 2016 projection is based on 2016 budgeted revenues and expenditures. At the end of 2016, the total combined fund balances are estimated at $57,250,181, a decrease of $1,564,406 from the estimated 2015 level. This decrease is due to budgeted use of fund balances from the 2014 financial statement year-end balance.

In 2014, the balance was $33,251,646 in the governmental funds, $32,070,624 is non-spendable, restricted, committed or assigned for specific future use and implementation of the fund balance policy of the goal of 3 months of working capital. In 2014, $1,181,022 is unrestricted fund balance to be used in the 2016 budget. Enterprise fund balance was $28,484,741 at the end of 2014, of that

balance $21,811,405 is net investment in capital assets, $135,248 is restricted for specific purposes and the remaining $6,508,088 is unrestricted.

Fund Balance (Governmental Funds)

Fund balance is the difference between current financial assets and liabilities in governmental funds. Fund balance is important to protect against unanticipated events that could otherwise adversely affect the financial condition of the County and jeopardize the continuation of necessary public services. The County believes it is important to maintain an adequate fund balance in order to avoid short term borrowing to demonstrate financial stability, maintain high credit rating thereby reducing borrowing costs and lastly, to guard against the effects of an economic downturn and stabilize taxing levels. There are five categories of governmental fund balance:

1.) Non-spendable-amounts that are not in a spendable form (such as delinquent taxes, inventory and prepaid expenses) or are required to be maintained intact.

2.) Restricted-amounts constrained to specific purposes by external providers (such as grantors, bondholders, and higher levels of government).

3.) Committed-amounts committed for a specific purpose by the County Board. County funds (not financing/bond funds) approved to be utilized for capital projects are included in this category.

4.) Assigned-amounts the County intends to use for specific purposes. Intent is expressed by the County Board.

5.) Unassigned-amounts in excess (surplus) of the non-spendable, restricted and assigned fund balances.

The County has adopted a Fund Balance Policy that will be discussed with other policies within the budget document.

Fund Balance Report

Year	General Fund	Health Dept	Human Services	Debt Service	Capital Projects	Highway Dept	MIS Dept	Totals
2012								
Balance 1/1/12	31,515,547	528,540	389,443	-	-	12,456,092	-	44,889,622
Revenues (Includes Levy)	29,384,947	2,659,045	18,774,254	109,744	-	11,260,912	1,160,268	63,349,170
Expenditures	29,022,402	2,420,549	18,732,135	109,744	-	10,568,608	1,148,374	62,001,812
Other Financing Sources(Uses)	(543,741)	23,151	167,585	-	-	364,899	(11,894)	-
Balance 12/31/12	31,334,351	790,187	599,147	-	-	13,513,295	-	46,236,980
2013								
Balance 1/1/13	31,334,351	790,187	599,147	-	-	13,513,295	-	46,236,980
Revenues (Includes Levy)	28,351,994	2,343,351	19,443,370	54,584	626,997	11,411,530	1,213,704	63,445,530
Expenditures	28,640,441	2,280,229	19,391,273	54,594	1,535,675	10,044,335	1,213,704	63,160,251
Other Financing Sources (Uses)	(1,828,658)	4,819	13,192	85,112	5,315,063	580,772	-	4,170,300
Balance 12/31/13	29,217,246	858,128	664,436	85,102	4,406,385	15,461,262	-	50,692,559
2014								
Balance 1/1/14	29,217,246	858,128	664,436	85,102	4,406,385	15,461,262	-	50,692,559
Revenues (Includes Levy)	27,263,004	2,469,502	20,319,289	-	40,988	10,951,548	1,207,147	62,251,478
Expenditures	27,440,289	2,436,811	20,052,634	85,102	12,275,834	10,134,202	1,207,147	73,632,019
Other Financing Sources (Uses)	255,258	-	(255,258)	187,590	10,030,646	12,176,133	-	22,394,369
Balance 12/31/14	29,295,219	890,819	675,833	187,590	2,202,185	28,454,741	-	61,706,387
2015								
Balance 1/1/15	29,295,219	890,819	675,833	187,590	2,202,185	28,454,741	-	61,706,387
Estimated Revenues (Includes Levy)	28,541,713	1,654,796	20,914,336	1,180,096	2,000	10,771,238	1,446,289	64,510,468
Estimated Expenditures	30,453,275	1,846,401	21,135,285	1,410,399	6,124,620	12,072,181	1,446,289	74,488,450
Estimated Other Financing Sources/(Uses)	3,047,650	-	-	118,097	3,920,435	-	-	7,086,182
Estimated Balance 12/31/15	30,431,307	699,214	454,884	75,384	-	27,153,798	-	58,814,587
2016								
Estimated Balance 1/1/16	30,431,307	699,214	454,884	75,384	-	27,153,798	-	58,814,587
Budgeted Revenues	18,022,227	601,126	14,110,500	-	-	5,180,980	1,394,384	39,309,217
Budgeted Expenditures	32,903,117	1,569,306	22,736,761	1,213,668	-	12,188,210	1,394,384	72,005,446
Budgeted Other Financing Sources/(Uses)	1,325,078	-	295,088	-	-	890,693	-	2,510,859
Tax Levy	12,504,763	838,207	8,331,173	1,138,284	-	5,808,537	-	28,620,964
Estimated Balance 12/31/16	29,380,258	569,241	454,884	-	-	26,845,798	-	57,250,181
Change in Balance for 2016	1,051,049	129,973	-	75,384	-	308,000	-	1,564,406

Fund Balance Policy Application

For Budget Year 2016		General Fund			Health Department	
Audited fund balance, 12/31/14		29,295,219			890,819	
Unadjusted fund balance, 12/31/14			29,295,219			890,819
Less non-spendable fund balances:						
Inventory		(11,788)				
Deposits held by WMMIC ($783,000-not included in policy)		-				
Delinquent property taxes		(3,197,819)				
Prepaid expenditures		(1,004,394)	(4,214,001)			(20,713)
Less restricted fund balances						
Other restricted fund balances by departments		(2,155,453)	(2,155,453)			(27,477)
Less committed fund balances						
Fund balance applied against 2015 tax levy		(1,042,404)				(134,223)
Liability insurance		(197,593)				
Other committed fund balances by departments		(1,334,695)				
Fund balance committed for 2015 MIS budget		(73,200)	(2,647,892)			
Less assigned fund balances						
Vested holiday pay		(353)				
Vested sick pay reserve		(1,023,363)				
Elected sick pay reserve		(52,670)				
Vested vacation pay reserve		(1,703,969)				
Vested comp pay reserve		(29,233)				
		-	(2,809,588)	*		
Less assigned fund balance for working capital						
Health Dept working capital surplus		-	-			
Unassigned fund balance, 12/31/14			17,468,285			708,406
Working Capital						
Total budgeted expenditures (2015 budget)	65,668,943				2,021,732	
Working capital (required two month minimum)		(10,944,824)				(336,955)
Working capital (three months goal)		(5,472,412)	(16,417,236)			(168,478)
Unassigned fund balance less working capital 12/31/14			1,051,049			202,973
Less County Board actions during 2015						
County Board Resolution 2015-21 (Retirement Payouts)						(73,000)
						129,973
Net "available" unassigned fund balance			**1,051,049**			**129,973**

* 10% of the total vested benefits calculated at $280,000 have been included in the contingency fund - vested benefits account which is equal to the approximate amount of vested benefits paid annually.

Outstanding Debt per Capita

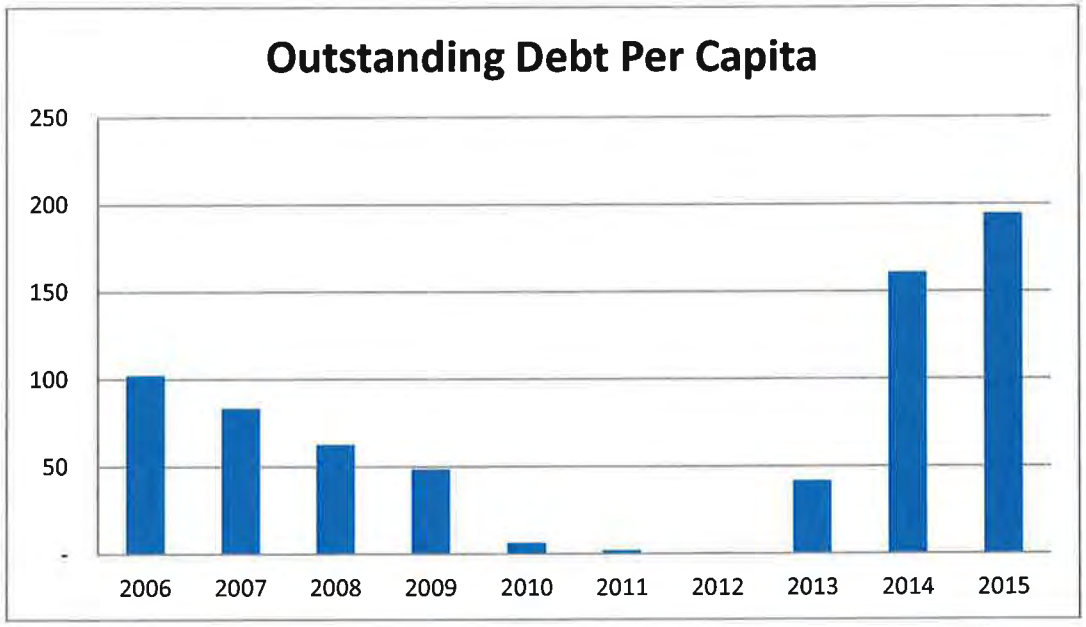
Outstanding debt is defined as the remaining principal on general obligation bonds which the County has pledged its full faith and credit, and unlimited taxing power. Dividing the outstanding debt by the current popluation is another indicator of the burden on the community of the general obliation debt issued.

In 2010, the County sold the Nursing Home and paid off the debt issue that was for the construction of the facility.

In 2013, The County issued $3,505,000 for the initial cost of the design and construction for the new Highway facility.

In 2014, The County issued $9,995,000 for continued construction and associated cost for the construction of the Highway Facility.

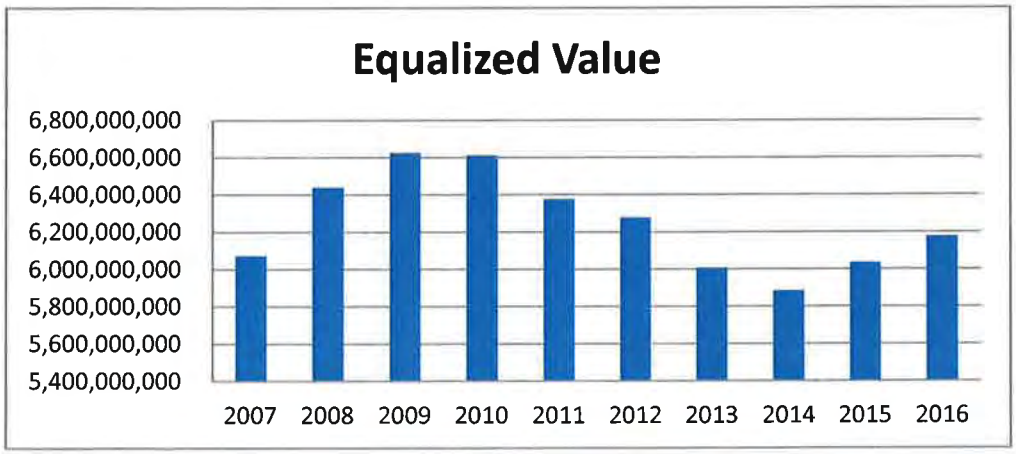
In 2015, The County issued $3,885,000 for continued construction and associated cost for the construction of the Highway Facility.

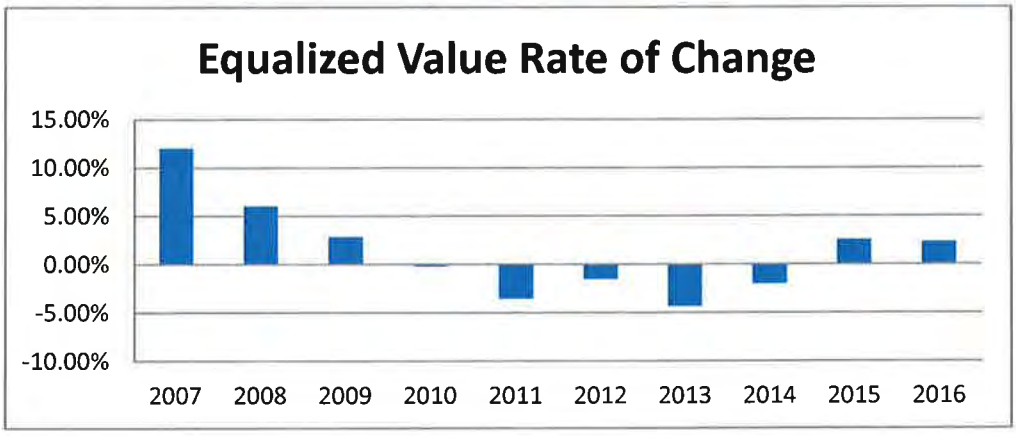


Year	Current Year Borrowing	Outstanding Debt	Population	Debt Per Capita
2006	-	8,184,175	80,092	102
2007	-	6,697,230	80,411	83
2008	-	5,069,176	81,022	63
2009	-	3,944,215	81,310	49
2010	-	530,213	83,686	6
2011	-	163,405	83,794	2
2012	-	54,468	83,857	1
2013	3,505,000	3,505,000	83,940	42
2014	9,995,000	13,500,000	83,974	161
2015	3,885,000	16,390,000	84,255	195

Equalized Property Value
(Excluded Tax Incremental Districts)

Equalized property value is a broad measure of the County's tax base. The Wisconsin Department of Revenue annually determines the equalized (fair market) value of all property subject to general property taxation. Equalized values are reduced by tax incremental district value increments for apportioning County levy.





Valuation Year	Total Value	Change in Valuation	Rate of Change
2007	6,073,532,400	652,232,800	12.03%
2008	6,440,803,600	367,271,200	6.05%
2009	6,625,830,100	185,026,500	2.87%
2010	6,611,609,500	(14,220,600)	-0.21%
2011	6,376,446,700	(235,162,800)	-3.56%
2012	6,278,889,500	(97,557,200)	-1.53%
2013	6,006,273,200	(272,616,300)	-4.34%
2014	5,884,774,300	(121,498,900)	-2.02%
2015	6,036,629,100	151,854,800	2.58%
2016	6,177,155,800	140,526,700	2.33%

Equalized Value by Municipality

According to the August 12, 2015 reports provided by the State Department of Revenue, the total equalized property value in Jefferson County, including all Tax Increment Districts, is $6,488,642,200. This represents a increase of $143,238,200 or 2.26% from 2014.
A table listing the 2014 and 2015 equalized values for municipalities is presented below.

MUNICIPALITY	2014 EQUAL PROP. VALUE	2015 EQUAL PROP. VALUE	2014-2015 CHANGE	% CHANGE
CITIES				
Fort Atkinson	850,864,400	874,030,900	23,166,500	2.72%
Jefferson	461,734,100	481,758,700	20,024,600	4.34%
Lake Mills	488,728,900	490,855,800	2,126,900	0.44%
Waterloo	190,225,300	200,393,000	10,167,700	5.35%
Watertown	868,643,300	869,596,400	953,100	0.11%
Whitewater	74,520,900	75,235,900	715,000	0.96%
TOTAL CITIES	2,934,716,900	2,991,870,700	57,153,800	1.95%
VILLAGES				
Cambridge	5,115,900	5,369,500	253,600	4.96%
Johnson Creek	294,236,400	296,300,300	2,063,900	0.70%
Lac La Belle	792,100	830,100	38,000	4.80%
Palmyra	114,887,600	119,549,500	4,661,900	4.06%
Sullivan	43,946,200	45,021,800	1,075,600	2.45%
TOTAL VILLAGES	458,978,200	467,071,200	8,093,000	1.76%
TOWNS				
Aztalan	127,655,100	131,877,600	4,222,500	3.31%
Cold Spring	72,438,100	74,307,200	1,869,100	2.58%
Concord	169,109,900	170,160,400	1,050,500	0.62%
Farmington	127,922,500	131,350,600	3,428,100	2.68%
Hebron	93,512,900	98,421,300	4,908,400	5.25%
Ixonia	408,818,400	426,022,700	17,204,300	4.21%
Jefferson	171,926,200	181,086,100	9,159,900	5.33%
Koshkonong	347,217,800	361,841,600	14,623,800	4.21%
Lake Mills	279,859,800	271,114,600	(8,745,200)	-3.12%
Milford	101,409,000	103,519,000	2,110,000	2.08%
Oakland	331,064,000	346,539,300	15,475,300	4.67%
Palmyra	172,770,600	182,016,800	9,246,200	5.35%
Sullivan	176,814,500	179,720,200	2,905,700	1.64%
Sumner	110,081,300	107,762,600	(2,318,700)	-2.11%
Waterloo	82,040,500	87,590,000	5,549,500	6.76%
Watertown	179,068,300	176,370,300	(2,698,000)	-1.51%
TOTAL TOWNS	2,951,708,900	3,029,700,300	77,991,400	2.64%
TOTAL COUNTY	6,345,404,000	6,488,642,200	143,238,200	2.26%

SOURCE: Wisconsin Department of Revenue

Equalized Value of Taxable Property

BUDGET YEAR	RESIDENTIAL PROPERTY	COMMERCIAL PROPERTY	MFG. PROPERTY	AGRICULTURE PROPERTY
2007	4,533,782,600	907,808,200	236,511,400	49,600,500
2008	4,864,428,800	989,803,400	284,462,900	52,880,700
2009	4,996,622,300	1,001,236,700	295,701,500	52,804,000
2010	4,961,968,800	1,024,119,800	284,205,200	56,378,500
2011	4,789,141,700	1,006,781,200	285,619,000	55,378,700
2012	4,670,544,100	1,055,022,900	278,639,600	49,605,600
2013	4,435,600,200	1,017,813,000	264,080,400	48,154,200
2014	4,358,123,700	988,660,400	260,269,100	46,358,700
2015	4,500,624,200	995,751,000	262,940,500	45,382,900
2016	4,628,987,000	986,263,300	268,000,400	45,982,600

BUDGET YEAR	OTHER	PERSONAL PROPERTY	LESS: TAX INCREMENTAL DISTRICT (TID)	TOTAL TAXABLE EQUALIZED VALUE
2007	437,912,200	111,346,400	203,428,900	6,073,532,400
2008	368,436,500	116,831,700	236,040,400	6,440,803,600
2009	426,298,100	124,508,000	271,340,500	6,625,830,100
2010	421,932,000	131,830,100	268,824,900	6,611,609,500
2011	398,539,000	128,279,600	287,292,500	6,376,446,700
2012	405,048,100	125,035,200	305,006,000	6,278,889,500
2013	400,696,000	129,224,100	289,294,700	6,006,273,200
2014	407,269,700	126,307,500	302,214,800	5,884,774,300
2015	410,293,400	130,412,000	308,774,900	6,036,629,100
2016	427,364,200	132,044,700	311,486,400	6,177,155,800

SOURCE: Wisconsin Department of Revenue

Principal Taxpayers

TAXPAYER	INDUSTRY	2014 TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE
CPG Partners LP	Commercial	32,446,400	1	0.54%
Standard Process	Manufacturing	25,561,982	2	0.42%
Wal-Mart Real Estate	Commercial	23,814,300	3	0.39%
Menards	Commercial	19,650,500	4	0.33%
Art Mfg Borrow Propco, LLC	Manufacturing	17,879,700	5	0.30%
Clasen Quality Coating	Manufacturing	15,991,200	6	0.26%
Watertown Square, LLC	Commercial	15,918,100	7	0.26%
Valero Renewable Fuel	Manufacturing	12,378,700	8	0.21%
Cold Spring Egg Farm	Commercial	12,484,543	9	0.21%
Jones Dairy Farm	Manufacturing	11,872,500	10	0.20%
Total		187,997,925		3.12%

SOURCE: Jefferson County Tax System-2014

Population by Municipality

According to the January 2015 preliminary population estimates by the Wisconsin Department of Administration the current population of Jefferson County is 84,255. This represents an increase of 569 persons county-wide, or .68% from the 2010 Census.

MUNICIPALITY	2010 CENSUS	2014	2015	2014-2015 CHANGE	% CHANGE
CITIES					
Fort Atkinson	12,368	12,364	12,355	(9)	-0.07%
Jefferson	7,973	7,922	7,914	(8)	-0.10%
Lake Mills	5,708	5,758	5,840	82	1.42%
Waterloo	3,333	3,323	3,330	7	0.21%
Watertown	15,402	15,472	15,414	(58)	-0.37%
Whitewater	3,240	3,092	3,226	134	4.33%
TOTAL CITIES	48,024	47,931	48,079	148	0.31%
VILLAGES					
Cambridge	109	108	108	-	0.00%
Johnson Creek	2,738	2,873	2,908	35	1.22%
Lac La Belle	1	1	1	-	0.00%
Palmyra	1,781	1,779	1,777	(2)	-0.11%
Sullivan	669	670	674	4	0.60%
TOTAL VILLAGES	5,298	5,431	5,468	37	0.68%
TOWNS					
Aztalan	1,457	1,456	1,458	2	0.14%
Cold Spring	727	728	772	44	6.04%
Concord	2,072	2,085	2,086	1	0.05%
Farmington	1,380	1,384	1,386	2	0.14%
Hebron	1,094	1,096	1,101	5	0.46%
Ixonia	4,385	4,618	4,670	52	1.13%
Jefferson	2,178	2,185	2,183	(2)	-0.09%
Koshkonong	3,692	3,689	3,694	5	0.14%
Lake Mills	2,070	2,083	2,080	(3)	-0.14%
Milford	1,099	1,107	1,112	5	0.45%
Oakland	3,100	3,088	3,088	-	0.00%
Palmyra	1,186	1,181	1,180	(1)	-0.08%
Sullivan	2,208	2,211	2,213	2	0.09%
Sumner	832	824	811	(13)	-1.58%
Waterloo	909	909	908	(1)	-0.11%
Watertown	1,975	1,968	1,966	(2)	-0.10%
TOTAL TOWNS	30,364	30,612	30,708	96	0.31%
TOTAL COUNTY	83,686	83,974	84,255	281	0.33%

SOURCE: Wisconsin Department of Administration

General and Economic Information

Jefferson County located in southern Wisconsin consists of 6 cities, 4 villages and 16 towns.

Jefferson County sits between the Madison Metro Area, home of the world's leading research institutions and an emerging biotech commercialization center; and the Milwaukee Metro Area, Wisconsin's financial, manufacturing and corporate center. The County is well connected to Chicago, Milwaukee and Madison via a strong transportation network. Here, Interstate 94 bisects County Highway 26, the County's north-south backbone and connector to Interstate 90. The easy access allows the County businesses and residents to enjoy a small-town living environment with a strong agriculture, food processing and manufacturing economy, while being close proximity to major urban centers. Several of our communities are connected by rail access as well, including Waterloo, Watertown, Johnson Creek, Jefferson and Fort Atkinson.

Jefferson County has a burgeoning workforce with a large laborshed reaching from Madison to Milwaukee. With a workforce estimated at 41,000, our region has the skills needed to grow business.

Jefferson County holds an enviable position within the emerging innovation economy in Southeastern Wisconsin. The County itself is home to innovation industry leaders in agriculture, business, information technology and business as well as its local business development initiatives; and Madison College (formally MATC), which continues to expand its presence and ability to transfer skills and expertise to the workforce in the County. Furthermore, the County is situated between Wisconsin's core of academia, research and commercialization in Madison and of applied research and industry in Milwaukee. Regional initiatives extending from these core assets aim to grow our state's economy through support and investment for innovation, commercialization and new and advancing businesses.

Jefferson County's unemployment rate for July 2015 was 4.2%, which is below the nation's average of 5.6%.

There are approximately 1,906 employers in Jefferson County (2013).

Jefferson County's top ten employers include:

Employer	Industry
Nasco Int'l Inc	Plastic Manufacturing
Fort Healthcare	General Medical & Surgical Hospital
Trek Bicycle Corporation	Bicycle & Parts Manufacturing
Wal-mart	Discount Department Stores
Generac Power Systems	Motor & Generator Manufacturing
Cygnus Business Media	Marketing
Jefferson County	Governmental
Fort Atkinson School District	Education
SpaceSacer Corp.	Office Furniture Manufacturing
Jones Dairy Farm	Animal Exc Poultry Slaughtering

Miscellaneous Statistics

As of December 31, 2014

Form of Government

County Administrator/County Board

Date of Incorporation 1836
Population 83,974
Area in Square Miles 583

Farms (as of 2012)

Number of Farms Acres 3,411
Number of Ground Acres 356,143
Cropland 227,901

Center Lane Miles

Interstate 20.4
State 159.1
County 255.8
Local 1,000.4

Recreation

County

Number of Parks 16
Acres of Parks 965

- Glacial River Bicycle Trail (31.5 mi)
- Funded Snowmobile Trail (182.7 mi)
- Watertrails

State & Federal

- Kettle Moraine State Forest
- Glacial Drumlin State Bike Trail (24.41 mi)
- Ice Age National Scenic Trail
- Rock River National Water Trail
- State Parks Aztalan, Holzhueter
- DNR Wildlife Areas (15,543 acres)

Town Parks (193.21 acres)
Municipal Parks (630.62 acres)
Private Golf Courses 5

Schools

Public

Elementary/Secondary 17
Middle School 7
High School 9

Private

Elementary/Secondary 19
High School 3

Higher Education

Colleges 3

Public Safety

County Sheriff Departments 1
County 911 Dispatch 1
Local 911 Dispatch 3
Local Police Departments 10

Local Fire Departments

Partial Full-time 4
Volunteer 7
Rescue Squads 9

Students

Public 12,553
Private 3,074
Total 15,627

Hospitals

Non-County 1

Capital Finance Plan

(Requests by Departments)
For the Years 2017-2021

	Program Description	2017	2018	2019	2020	2021	Funding Sources
008	**Administration**						
	Administration--Capital Tax Levy	**0**	**0**	**0**	**0**	**0**	
019	**Central Services**						
	Replace hot water heating coil in AHU#2 courthouse	23,000					Tax levy
	Courtroom Branch 1-remodel	50,000					Tax levy
	Re-roof Drug Task Force building	28,000					Tax levy
	Remodel 2nd floor-north restroom	150,000					Tax levy
	Replace heating coils AHU 1 & 3 courthouse		45,000				Tax levy
	Replace rooftop unit #5 S.O.		42,000				Tax levy
	Re-roof C section courthouse		28,000				Tax levy
	Resurface judges parking lot & stripe		35,000				Tax levy
	Courtroom Branch 2-remodel		50,000				Tax levy
	Replace humidifiers at the S.O.			60,000			Tax levy
	1st & 2nd floor employee south end restroom			25,000			Tax levy
	South entrance exterior canopy			60,000			Tax levy
	Courtroom Branch 3-remodel			50,000			Tax levy
	Replace A/C unit in dispatch				20,000		Tax levy
	Re-roof D section courthouse				30,000		Tax levy
	Courtroom Branch 4-remodel				50,000		Tax levy
	Replace hot water boilers-Sheriff Department					210,000	Tax levy
	Central Services -- Capital Tax Levy	**251,000**	**200,000**	**195,000**	**100,000**	**210,000**	
023	**Child Support**						
	Replace Copier/Printer/Fax/Scanner					5,800	Tax levy
	Child Support--Capital Tax Levy	**0**	**0**	**0**	**0**	**5,800**	
024	**Clerk of Courts**						
	Update Technology-Branch 1 (MIS)	50,000					Tax levy
	Update Technology-Branch 2 (MIS)		50,000				Tax levy
	Update Technology-Branch 3 (MIS)			50,000			Tax levy
	Update Technology-Branch 4 (MIS)				50,000		Tax levy
	Clerk of Courts--Capital Tax Levy	**50,000**	**50,000**	**50,000**	**50,000**	**0**	
017	**Corporation Counsel**						
	Corporation Counsel--Capital Tax Levy	**0**	**0**	**0**	**0**	**0**	
001	**County Board**						
	County Board--Capital Tax Levy	**0**	**0**	**0**	**0**	**0**	
012	**County Clerk**						
	Replace Copier/Printer (Half Cost with Finance)		5,000				Tax levy
	County Clerk--Capital Tax Levy	**0**	**5,000**	**0**	**0**	**0**	
016	**District Attorney**						
	District Attorney--Capital Tax Levy	**0**	**0**	**0**	**0**	**0**	
003	**Economic Development**						
	Economic Development--Capital Tax Levy	**0**	**0**	**0**	**0**	**0**	
027	**Emergency Management**						
	Emergency Management--Capital Tax Levy	**0**	**0**	**0**	**0**	**0**	
069	**Fair Park**						
	New sign on Hwy 18 & Jackson St	60,000					Tax levy
	Pickup truck	30,000					Tax levy
	One-ton truck	35,000					Tax levy
	Portable Bleachers	65,000	65,000	65,000			Tax levy
	Blacktop/Gravel		30,000				Tax levy
	Horse Stalls		80,000				Tax levy
	UTV-Ground Hauler			30,000			Tax levy
	Fencing -Concert Area			40,000			Tax levy
	Shop/Warm-up arena change over			40,000			Tax levy
	Blacktop/Gravel				35,000		Tax levy
	Kitchen Remodel				25,000		Tax levy
	Electrical-Update to LED lighting				75,000	75,000	Tax levy
	Building Repaird-Roof, Windows, Siding					75,000	Tax levy
							Tax levy
	Fair Park--Capital Tax Levy	**190,000**	**175,000**	**175,000**	**135,000**	**150,000**	

026	**Finance**						
	The Remaining Cost for the ERP Financial/HR System	200,000					Tax levy
	Replace Copier/Printer (Half Cost with County Clerk)		5,000				Tax levy
	Finance--Capital Tax Levy	**200,000**	**5,000**	**0**	**0**	**0**	
004	**Human Resources**						
	Human Resources--Capital Tax Levy	**0**	**0**	**0**	**0**	**0**	
070	**Land & Water Conservation**						
	Land & Water Conservation--Capital Tax Levy	**0**	**0**	**0**	**0**	**0**	
013	**Land Information**						
	Digital Aerial Imagery-County Wide				35,000		Recording fees
	Replace VM Ware Server 2 ansd AMS Software for GI Imaging				40,000		Recording fees
	Replace Coyote point load balancer	12,500					Recording fees
	Replace Public GIS Viewer	30,000					Recording fees
	Replace Land Surveyor Truck			20,000			Tax Levy
	Program fees	(42,500)			(75,000)		Recording fees
	Land Information--Capital Tax Levy	**0**	**0**	**20,000**	**0**	**0**	
025	**Medical Examiner**						
	Medical Examiner--Capital Tax Levy	**0**	**0**	**0**	**0**	**0**	
018	**Parks Department**						
	Crawfish River Wetland Restore Planning & Property Implem.	20,000					Tax levy
	Replace pickup truck	30,000					Tax levy
	Replace Mower 2880	18,000					Tax levy
	Playground equipment at Carnes Park	50,000					Tax levy
	Holzhueter Park Development	50,000					Tax levy
	Update Park recreation open space plan	25,000					Tax levy
	Truck hoist	7,500					Tax levy
	Replace pickup truck/with dump box		40,000				Tax levy
	Replace tractor mower		21,000				Tax levy
	Replace pickup truck			30,000			Tax levy
	Tractor mower			19,000			Tax levy
	Replace pickup truck-construction truck				40,000		Tax levy
	Replace pickup truck				22,000		Tax levy
	Interurban Trail		800,000	800,000	1,100,000	1,100,000	State Aid/Donations
	Interurban Trail-State Aid		(800,000)		(1,100,000)		State Aid
	Interurban Trail-Donations			(800,000)		(1,100,000)	Donations
	Parks Department--Capital Tax Levy	**200,500**	**61,000**	**49,000**	**62,000**	**0**	
071	**Planning & Zoning**						
	Planning & Zoning--Capital Tax Levy	**0**	**0**	**0**	**0**	**0**	
010	**Register of Deeds**						
	Register of Deeds--Capital Tax Levy	**0**	**0**	**0**	**0**	**0**	
020	**Sheriff**						
	Replace patrol SUV's (7)	241,500					Tax levy
	Squad propane units (7)	52,500					Tax levy
	Replace one unmarked squad	23,500					Tax levy
	MDC off-site access to CIS, CAD with GPS	280,000					
	Replace patrol SUV's (7)		241,500				Tax levy
	Squad propane units (7)		52,500				Tax levy
	Replace one unmarked squad		24,000				Tax levy
	Patrol K-9		16,000				Tax levy
	Replace patrol SUV's (7)			245,000			Tax levy
	Replace one unmarked squad			24,000			Tax levy
	Prisoner transport van and propane system			39,000			Tax levy
	Replace patrol SUV's (7)				245,000		Tax levy
	Replace one unmarked squad				24,000		Tax levy
	Replace patrol SUV's (7)					245,000	Tax levy
	Replace K-9 dog					16,000	Tax levy
	Replace squad					24,000	Tax levy
	Jail assessment funds						Jail assessment
	Sheriff--Capital Tax Levy	**597,500**	**334,000**	**308,000**	**269,000**	**285,000**	
014	**Treasurer**						
	Treasurer--Capital Tax Levy	**0**	**0**	**0**	**0**	**0**	
068	**UW Extension**						
	Replace color copier/printer		10,000				Tax levy
	Meeting room technology upgrade			50,000			Tax levy
	Replace laser printer				10,000		Tax levy
	Replace meeting room furnishings					10,000	Tax levy
	UW Extension--Capital Tax Levy	**0**	**10,000**	**50,000**	**10,000**	**10,000**	

053	**Veterans Services**						
	Veterans Services--Capital Tax Levy	**0**	**0**	**0**	**0**	**0**	
240	**Health**						
	Vehicle replacement		30,000			29,000	Tax Levy
	Vehicle replacement-WIC Funding		(12,000)				Grant
	Health--Capital Tax Levy	**0**	**18,000**	**0**	**0**	**29,000**	
250	**Human Services**						
	Replace existing snow removal tractor with broom	24,000					Tax Levy
	Parking Lot (crack fill, seal coat and re-stripe)	20,000					Tax Levy
	Upgrade electrical service and panels in Hillside Building	20,000					Tax Levy
	Purchase two new fleet vehicles	40,000	42,000			45,000	Tax Levy
	Replace 2008 minivan		25,000				Tax Levy
	Replace roofing on part of Health/Human Services building		40,000	40,000			Tax Levy
	Replace existing back-up generator		120,000				Tax Levy
	Install wireless at Hillside (MIS)		25,000				Tax Levy
	Install wireless at Leuser Haus (MIS)		5,000				Tax Levy
	Replace existing back-up generator at WDC-UW Ext			120,000			Tax Levy
	Remodel public restrooms			60,000			Tax Levy
	Purchase new fleet vehicle				20,000		Tax Levy
	Replace existing flooring-on going				10,000		Tax Levy
	Upgrade wireless HS Main Building (MIS)				45,000		Tax Levy
	Replace existing furnace at Lueder Haus					5,000	Tax Levy
	Human Services--Capital Tax Levy	**104,000**	**257,000**	**220,000**	**75,000**	**50,000**	
400	**Capital Projects**						
	Capital Projects--Capital Tax Levy	**0**	**0**	**0**	**0**		
700	**Highway Department-Equipment**						
	Single axle plow trucks (3)	400,000					Machinery Fund
	Motor grader	125,000					Machinery Fund
	Small truck (SUV)	30,000					Machinery Fund
	Skid steer loader	40,000					Machinery Fund
	Tractors/mower (3)	225,000					Machinery Fund
	Sweeper	50,000					Machinery Fund
	Tri-axle plow trucks (4)		1,100,000				Machinery Fund
	Tri-axle plow trucks (4)			1,100,000			Machinery Fund
	Tri-axle plow trucks (4)				1,100,000		Machinery Fund
	Tri-axle plow trucks (4)					1,100,000	Machinery Fund
	Wireless Highway (MIS)			35,000			Machinery Fund
	Highway maintenance-support equipment	50,000	50,000	50,000	50,000	50,000	Machinery Fund
	Highway pit/shop equipment	35,000	35,000	35,000	35,000	35,000	Machinery Fund
	Machinery fund	(955,000)	(1,185,000)	(1,220,000)	(1,185,000)	(1,185,000)	Machinery Fund
	Highway Department--Capital Tax Levy	**0**	**0**	**0**	**0**	**0**	
700	**Highway Department-Projects**						
	Construction-CTH P (CTH E-CTH F) 2.75 Miles	2,385,000					Tax Levy
	Rehabilitation-CTH Y (CTH D-CTH F) 3.00 Miles	990,000					Tax Levy
	Resurface-CTH Y (US 18-STH 26) 4.75 Miles	1,600,000					Tax Levy
	Resurface-CTH Y (Johnson Creek-STH 26)		2,620,000				Tax Levy
	Rehabilitation-CTH A (STH 106-CTH C) 2.50 Miles		1,550,000				Tax Levy
	Rehabilitation-CTH E (Palmyra-CTH C) 3.23 Miles			1,060,000			Tax Levy
	Resurface-CTH E (CTH CI-Sullivan) 5.01 Miles			1,600,000			Tax Levy
	Resurface CTH D (STH 59-STH 106) 6.00 Miles			2,150,000			Tax Levy
	Rehabilitation CTH N (STH 106-Jefferson) 4.00 Miles				2,900,000		Tax Levy
	Resurface-CTH CI (STH 106-CTH Z) 5.10 Miles				1,800,000		Tax Levy
	Rehabilitation- CTH Q (STH 89-CTH B) 4.27 Miles					1,620,000	Tax Levy
	Rehabilitation-CTH K (Rock County-Fort Atkinson) 5.52 Miles					2,900,000	Tax Levy
	Highway Department--Capital Tax Levy	**4,975,000**	**4,170,000**	**4,810,000**	**4,700,000**	**4,520,000**	
750	**MIS Department**						
	Various	557,000					Allocate to Departs
	Various		845,000				Allocate to Departs
	Various			324,000			Allocate to Departs
	Various				283,000		Allocate to Departs
	Various					84,000	Allocate to Departs
	MIS--Capital Tax Levy	**557,000**	**845,000**	**324,000**	**283,000**	**84,000**	
	County-wide Capital Levy	7,125,000	6,130,000	6,201,000	5,684,000	5,343,800	
	Total	**7,125,000**	**6,130,000**	**6,201,000**	**5,684,000**	**5,343,800**	

Capital expenditures	8,122,500	8,127,000	8,221,000	8,044,000	7,628,800
State/federal grants	0	(812,000)	0	(1,100,000)	0
Program fees/user charges/donations	(42,500)	0	(800,000)	(75,000)	(1,100,000)
Machinery charges	(955,000)	(1,185,000)	(1,220,000)	(1,185,000)	(1,185,000)
Bond proceeds	0	0	0	0	0
Total	**7,125,000**	**6,130,000**	**6,201,000**	**5,684,000**	**5,343,800**
Highway Projects	**4,975,000**	**4,170,000**	**4,810,000**	**4,700,000**	**4,520,000**
Other	**2,150,000**	**1,960,000**	**1,391,000**	**984,000**	**823,800**

Items Requested but Needing Further Discussion:

Fair Park-Activity Center Upgrade- Estimated at $2,500,000
Parks-Four Season Shelter at Korth Park-Estimated at $2,500,000
Parks-Four Season Shelter at Carnes Park-Estimated at $1,500,000
Sheriff-Storage Area Needs

Highway Project Budget-2017

Project Title CTH P (CTH E - CTH F) - Construction

Department Highway

Proposed 2017 Budget $2,385,000

Project Cost		Sources of Funds	
Planning, Design & Eng	-	Levy	2,385,000
Land Purchase	-	Revenue	-
Construction	2,385,000	Bonds or Notes	-
Equipment	-	Carryover Funds	
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
Total	2,385,000	Total	2,385,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):
Project will be completed in 2017.

Project Scope and Description:
Project Type: Construction
Project Length: 2.75 miles
Project Description: The existing roadway is in poor condition, the entire length will need significant construction improvements including road strengthening, drainage, and a new pavement.

Justification and Need of Project:
Pavement is in poor condition but the roadway will need additional strengthening and drainage improvements before a new pavement can be placed.

Alternatives:
Allow pavement to detiorate further before the project is completed, crews will need to complete additional surface work to maintain traffic. A minor asphalt overlay was installed on part of the road in 2013 as a temporary fix until the construction project.

Ongoing Operating Cost or Maintenance:
The surface will need preventative maintenance work in the following years after the pavement replacement including crack sealing and seal coating work.

Highway Project Budget-2017

Project Title CTH Y (CTH D - CTH F) - Rehabilitation

Department Highway

Proposed 2017 Budget $ 990,000

Project Cost		Sources of Funds	
Planning, Design & Eng	20,000	Levy	990,000
Land Purchase	-	Revenue	-
Construction	970,000	Bonds or Notes	-
Equipment	-	Carryover Funds	
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
Total	990,000	Total	990,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):
The CTH Y project will be scheduled to be completed in 2017, if fully-funded, there will be no additional costs in 2018.

Project Scope and Description:
Project Type: Rebabilitation
Project Length: 3.00 miles
Project Description: The existing asphalt will be pulverized and the project will include some drainage and may need some additional base. The project will include new pavement, some new culverts, and new signing along the corridor.

Justification and Need of Project:
Pavement is in poor condition and minor drainage and base strengthening work may be required before the new asphalt is placed.

Alternatives:
Allow pavement to detiorate further before the project is completed, crews will need to complete additional surface work to maintain traffic.

Ongoing Operating Cost or Maintenance:
The surface will need preventative maintenance work in the following years after the pavement replacement including crack sealing and seal coating work.

Highway Project Budget-2017

Project Title CTH Y (US 18 - STH 26) - Resurface

Department Highway

Proposed 2017 Budget $ 1,600,000

Project Cost	
Planning, Design & Eng	25,000
Land Purchase	-
Construction	1,575,000
Equipment	-
Other	-
Debt Issuance Cost	-
Total	1,600,000

Sources of Funds	
Levy	1,600,000
Revenue	-
Bonds or Notes	-
Carryover Funds	
State Aids	-
Other	-
Total	1,600,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):
The project will all be completed in 2017 if sufficient funds are budgeted for the project.

Project Scope and Description:
Project Type: Resurface
Project Length: 4.75 miles
Project Description: Existing pavement will be pulverized, graded, and a new asphalt pavement will be placed. Some minor drainage improvements and additional work may be required.

Justification and Need of Project:
Pavement is in poor condition and needs to be replaced.

Alternatives:
Allow pavement to detiorate further before the project is completed, crews will need to complete additional surface work to maintain traffic.

Ongoing Operating Cost or Maintenance:
The surface will need preventative maintenance work in the following years after the pavement replacement including crack sealing and seal coating work.

Highway Project Budget-2018

Project Title CTH Y (Johnson Creek - STH 26)

Department Highway

Proposed 2018 Budget $ 2,620,000

Project Cost	
Planning, Design & Eng	30,000
Land Purchase	-
Construction	2,590,000
Equipment	-
Other	-
Debt Issuance Cost	-
Total	2,620,000

Sources of Funds	
Levy	2,620,000
Revenue	-
Bonds or Notes	-
Carryover Funds	
State Aids	-
Other	-
Total	2,620,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):
The project will be completed in 2018 if sufficient funds are included in the budget.

Project Scope and Description:
Project Type: Resurfacing/Rehabilitation
Project Length: 4.50 miles
Project Description: The road project will be a resurfacing project and may include some minor drainage improvements.

Justification and Need of Project:
Pavement is in poor condition and needs to be replaced.

Alternatives:
Allow pavement to detiorate further before the project is completed, crews will need to complete additional surface work to maintain traffic.

Ongoing Operating Cost or Maintenance:
The surface will need preventative maintenance work in the following years after the pavement replacement including crack sealing and seal coating work.

Highway Project Budget-2018

Project Title CTH A (STH 106 - CTH C) - Rehabilitation

Department Highway

Proposed 2018 Budget $ 1,550,000

Project Cost	
Planning, Design & Eng	65,000
Land Purchase	-
Construction	1,485,000
Equipment	-
Other	-
Debt Issuance Cost	-
Total	1,550,000

Sources of Funds	
Levy	1,550,000
Revenue	-
Bonds or Notes	-
Carryover Funds	
State Aids	-
Other	-
Total	1,550,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):
The project will be completed in 2018 if sufficient funds are included in the budget.

Project Scope and Description:
Project Type: Rehabilitation
Project Length: 2.50 miles
Project Description: Existing pavement will be pulverized, graded, and a new asphalt pavement will be placed. Some additional drainage improvements and road strengthening will be required.

Justification and Need of Project:
Pavement is in poor condition and needs to be replaced. Additional road strengthing and drainage improvements will be needed before the new asphalt pavement is placed.

Alternatives:
Allow pavement to detiorate further before the project is completed, crews will need to complete additional surface work to maintain traffic.

Ongoing Operating Cost or Maintenance:
The surface will need preventative maintenance work in the following years after the pavement replacement including crack sealing and seal coating work.

Highway Project Budget-2019

Project Title CTH E (Palmyra - CTH CI)

Department Highway

Proposed 2019 Budget $1,060,000

Project Cost		Sources of Funds	
Planning, Design & Eng		Levy	1,060,000
Land Purchase	-	Revenue	-
Construction	1,060,000	Bonds or Notes	-
Equipment	-	Carryover Funds	
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
Total	1,060,000	Total	1,060,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):
The project will be completed in 2019 if sufficient funds are included in the budget.

Project Scope and Description:
Project Type: Rehabilitation
Project Length: 3.23 miles
Project Description: The road project will be a resurfacing project.

Justification and Need of Project:
Pavement is in poor condition and needs to be replaced.

Alternatives:
Allow pavement to detiorate further before the project is completed, crews will need to complete additional surface work to maintain traffic.

Ongoing Operating Cost or Maintenance:
The surface will need preventative maintenance work in the following years after the pavement replacement including crack sealing and seal coating work.

Highway Project Budget-2019

Project Title CTH E (CTH CI - Sullivan)

Department Highway

Proposed 2019 Budget $ 1,600,000

Project Cost		Sources of Funds	
Planning, Design & Eng		Levy	1,600,000
Land Purchase	-	Revenue	-
Construction	1,600,000	Bonds or Notes	-
Equipment	-	Carryover Funds	
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
Total	1,600,000	Total	1,600,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):
The project will be completed in 2019 if sufficient funds are included in the budget.

Project Scope and Description:
Project Type: Resufacing
Project Length: 5.01 miles
Project Description: The road project will be a resurfacing project.

Justification and Need of Project:
Pavement is in poor condition and needs to be replaced.

Alternatives:
Allow pavement to detiorate further before the project is completed, crews will need to complete additional surface work to maintain traffic.

Ongoing Operating Cost or Maintenance:
The surface will need preventative maintenance work in the following years after the pavement replacement including crack sealing and seal coating work.

Highway Project Budget-2019

Project Title CTH D (STH 59 - STH 106) - Resurface

Department Highway

Proposed 2019 Budget $ 2,150,000

Project Cost	
Planning, Design & Eng	30,000
Land Purchase	-
Construction	2,120,000
Equipment	-
Other	-
Debt Issuance Cost	-
Total	2,150,000

Sources of Funds	
Levy	2,150,000
Revenue	-
Bonds or Notes	-
Carryover Funds	
State Aids	-
Other	-
Total	2,150,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):
The project will be completed in 2019 if sufficient funds are budgeted for the project.

Project Scope and Description:
Project Type: Resurface
Project Length: 6.00 miles
Project Description: Existing pavement will be pulverized, graded, and a new asphalt pavement will be placed. Some minor drainage improvements and additional work may be required.

Justification and Need of Project:
Pavement is in poor condition and needs to be replaced.

Alternatives:
Allow pavement to detiorate further before the project is completed, crews will need to compete additional surface work to maintain traffic.

Ongoing Operating Cost or Maintenance:
The surface will need preventative maintenance work in the following years after the pavement replacement including crack sealing and seal coating work.

Highway Project Budget-2020

Project Title CTH N (STH 106 - Jefferson) - Rehabilitation

Department Highway

Proposed 2020 Budget $ 2,900,000

Project Cost	
Planning, Design & Eng	70,000
Land Purchase	-
Construction	2,830,000
Equipment	-
Other	-
Debt Issuance Cost	-
Total	2,900,000

Sources of Funds	
Levy	2,900,000
Revenue	-
Bonds or Notes	-
Carryover Funds	
State Aids	-
Other	-
Total	2,900,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):
The project will be completed in 2020 if sufficient funds are included in the budget.

Project Scope and Description:
Project Type: Rehabilitation/Reconstruction
Project Length: 4.00 miles
Project Description: The road project will include a combination of resurfacing, rehabilitation, and construction work to improve the safety and surface conditions.

Justification and Need of Project:
Pavement is in poor condition and needs to be replaced.

Alternatives:
Allow pavement to detiorate further before the project is completed, crews will need to complete additional surface work to maintain traffic.

Ongoing Operating Cost or Maintenance:
The surface will need preventative maintenance work in the following years after the pavement replacement including crack sealing and seal coating work.

Highway Project Budget-2020

Project Title CTH CI (STH 106 - CTH Z) - Resurface

Department Highway

Proposed 2020 Budget $1,800,000

Project Cost	
Planning, Design & Eng	30,000
Land Purchase	-
Construction	1,770,000
Equipment	-
Other	-
Debt Issuance Cost	-
Total	1,800,000

Sources of Funds	
Levy	1,800,000
Revenue	-
Bonds or Notes	-
Carryover Funds	
State Aids	-
Other	-
Total	1,800,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):
The project will be completed in 2020 if sufficient funds are included in the budget.

Project Scope and Description:
Project Type: Resurface
Project Length: 5.10 miles
Project Description: Existing pavement will be pulverized, graded, and a new asphalt pavement will be placed. Some minor drainage improvements and additional work may be required.

Justification and Need of Project:
Pavement is in poor condition and needs to be replaced.

Alternatives:
Allow pavement to detiorate further before the project is completed, crews will need to complete additional surface work to maintain traffic.

Ongoing Operating Cost or Maintenance:
The surface will need preventative maintenance work in the following years after the pavement replacement including crack sealing and seal coating work.

Highway Project Budget-2021

Project Title CTH Q (STH 89 - CTH B)

Department Highway

Proposed 2021 Budget $ 1,620,000

Project Cost	
Planning, Design & Eng	30,000
Land Purchase	-
Construction	1,590,000
Equipment	-
Other	-
Debt Issuance Cost	-
Total	1,620,000

Sources of Funds	
Levy	1,620,000
Revenue	-
Bonds or Notes	-
Carryover Funds	
State Aids	-
Other	-
Total	1,620,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):
The project will be completed in 2021 if sufficient funds are included in the budget.

Project Scope and Description:
Project Type: Resurfacing
Project Length: 4.27 miles
Project Description: The road project will be a resurfacing project and may include some minor drainage improvements.

Justification and Need of Project:
Pavement is in poor condition and needs to be replaced.

Alternatives:
Allow pavement to detiorate further before the project is completed, crews will need to complete additional surface work to maintain traffic.

Ongoing Operating Cost or Maintenance:
The surface will need preventative maintenance work in the following years after the pavement replacement including crack sealing and seal coating work.

Highway Project Budget-2021

Project Title CTH K (Rock County - Fort Atkinson) - Rehabilitation

Department Highway

Proposed 2021 Budget $ 2,900,000

Project Cost		Sources of Funds	
Planning, Design & Eng	70,000	Levy	2,900,000
Land Purchase	-	Revenue	-
Construction	2,830,000	Bonds or Notes	-
Equipment	-	Carryover Funds	
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
Total	2,900,000	Total	2,900,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):
The project will be completed in 2021 if sufficient funds are included in the budget.

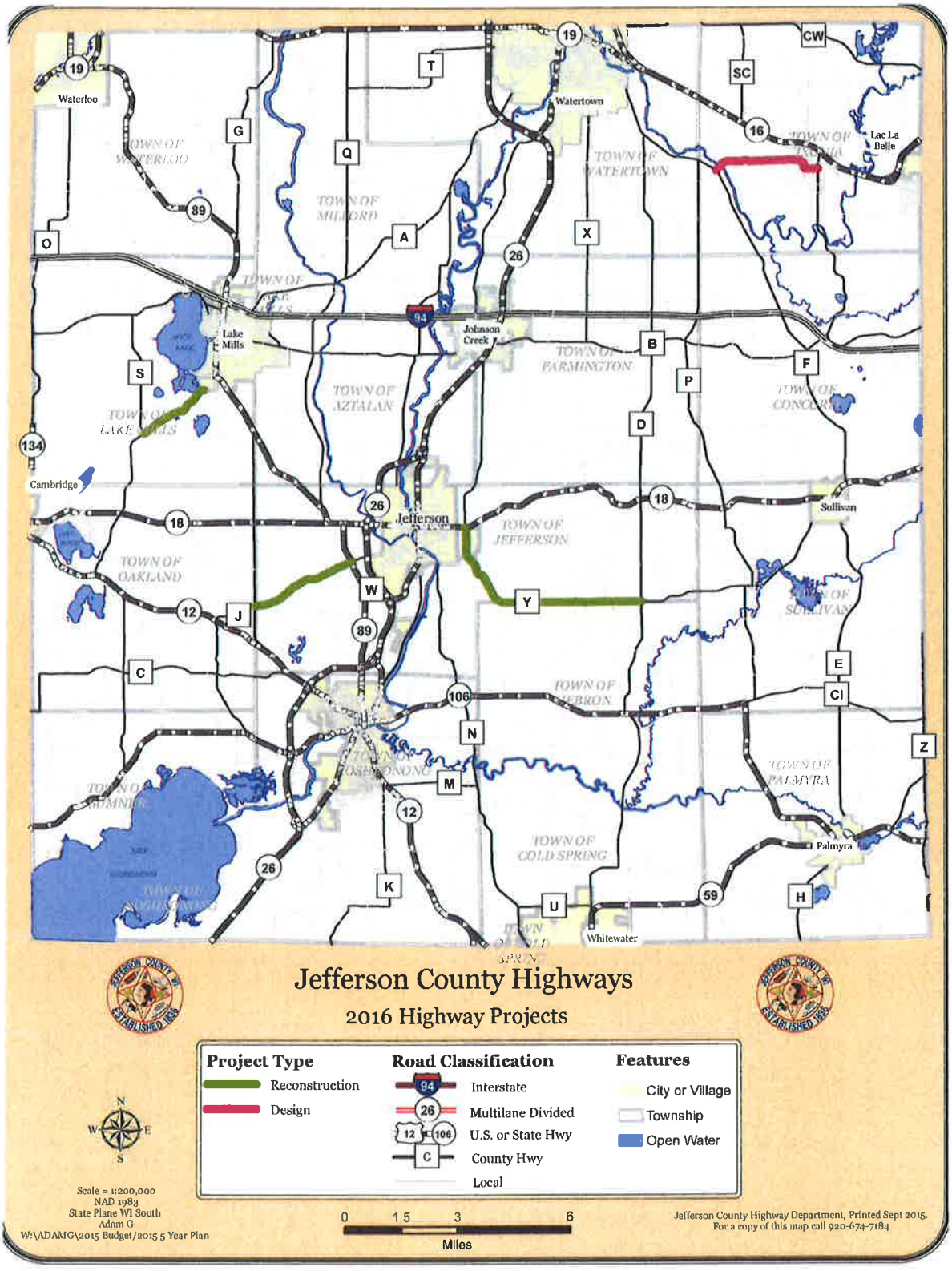
Project Scope and Description:
Project Type: Rehabilitation
Project Length: 5.52 miles
Project Description: The road project will include a combination of resurfacing, rehabilitation, and construction work to improve the safety and surface conditions.

Justification and Need of Project:
Pavement is in poor condition and needs to be replaced.

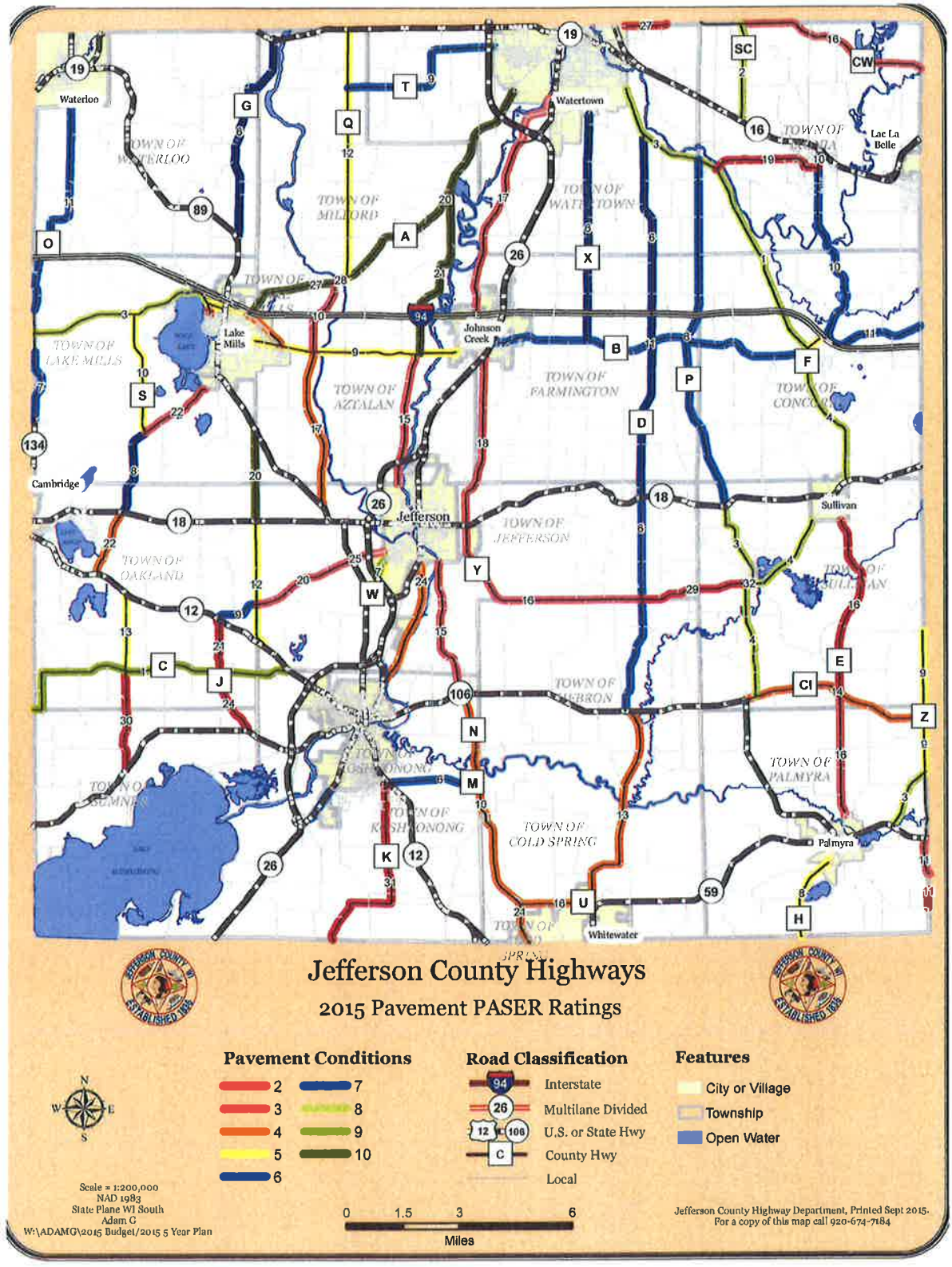
Alternatives:
Allow pavement to detiorate further before the project is completed, crews will need to complete additional surface work to maintain traffic.

Ongoing Operating Cost or Maintenance:
The surface will need preventative maintenance work in the following years after the pavement replacement including crack sealing and seal coating work.

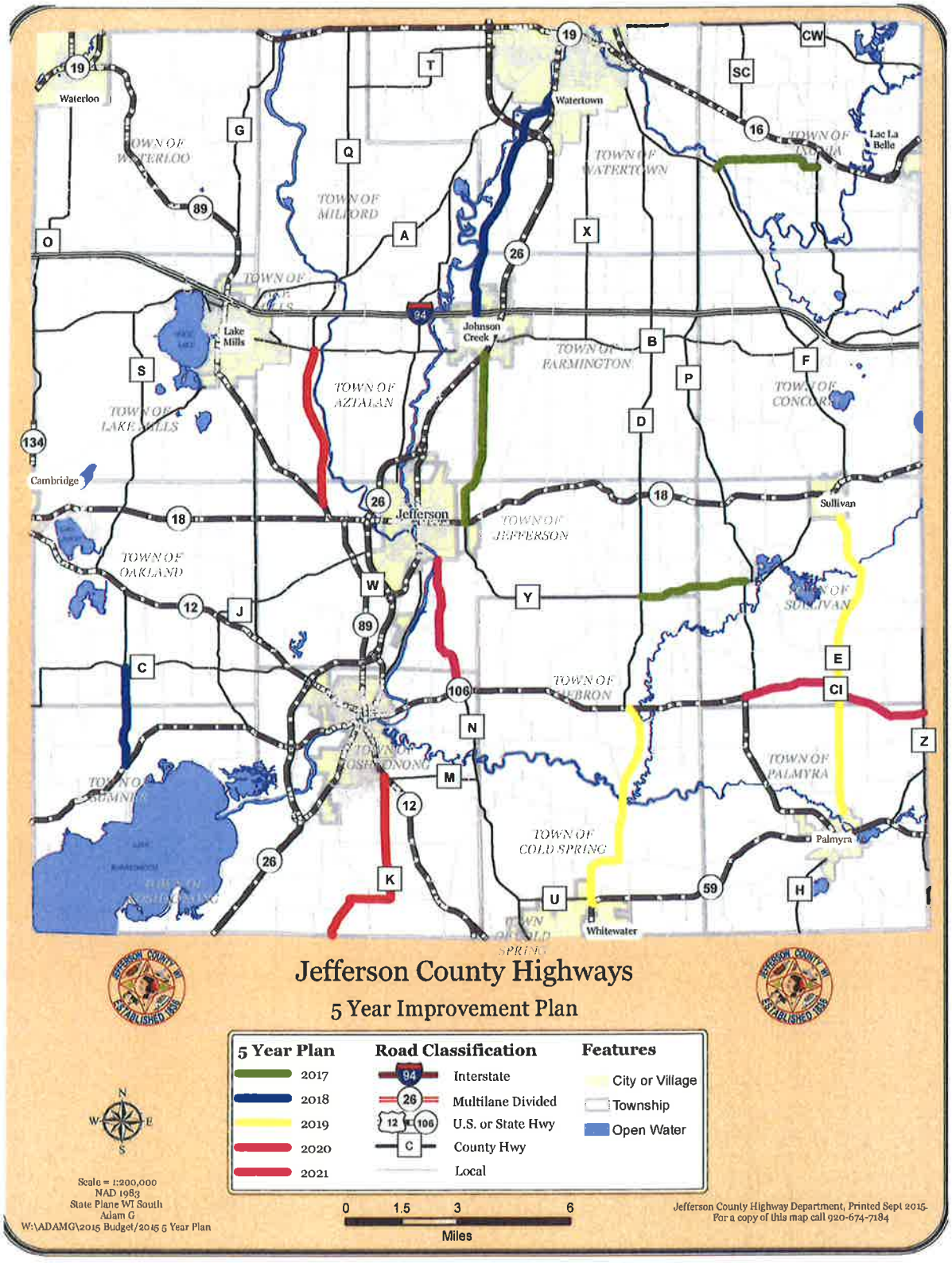
2016 Highway Projects



2015 Pavement Conditions



5 Year Improvement Plan



Fee Schedule

Departments	Unit	2015 Rate	2016 Rate
Child Support			
Request for Payment Records	Per Year	5.00	5.00
Process NIVD Income Withholdings (Including Unemployment)	Per Request	35.00	35.00
Perform NIVD Account Reconciliations (Affidavit or Certification)	Per Year	35.00	35.00
Reconciliation of Percentage Expressed Orders (NIVD)	Per Year	35.00	35.00
Clerk of Courts			
Mediation Fee		300.00	300.00
Custody Study		1,000.00	1,000.00
Parent Education Program Fee (Based on Ability to Pay)		-	10-15
The rest of the fees are set by Statute-Ch. 814.			
Central Duplication-MIS Department			
For Special or Large Projects-Contact for Quotes			
Single-Side Copies (for quantities over 1,000)	Per Copy	0.025	0.025
Pollbooks	Per Single Side	0.035	0.035
Public-Black and White	Per Copy	0.25	0.25
County Clerk			
Marriage Licenses		90.00	90.00
Marriage Licenses Waiver		25.00	25.00
Marriage Licenses Waiver-Active Military		10.00	10.00
Domestic Partnership		90.00	90.00
Domestic Partnership Waiver		10.00	10.00
Reissuance or Correction of Marriage License		10.00	10.00
Conservaton License	Per Transaction	0.50	0.50
DMV Temporary License		5.00	5.00
DMV Metal Plates		-	19.50
DMV Renewal Stickers		-	10.00
DNR, ATV, Boat, Snowmobile		4.00	4.00
County Directory-Includes Tax		2.00	2.00
Passport Fees		25.00	25.00
Passport Picture Fees		12.00	12.00
Elections			
SVRS Reports		Variable	Variable
SVRS Annual Charges-Base, plus Variable		Variable	Variable
Election Cost Reimbursement		Variable	Variable
District Attorney			
Discovery	Page	0.30	0.30
CD/DVDs	Each	10.00	10.00
First Offender Program Fee		350.00	350.00
Fair Park			
Activity Center per Day			
Basic Rental Weekend	Per Day	450.00	475.00
Weekday	Per Day	395.00	410.00
Set-Up Charge-Day Prior to Event		250.00	260.00
Conference Room	Per Day	75.00	85.00
Conference Room with Activity Center		50.00	60.00
Multiple Day Event (Rate is dependent on how many days)			
Bos Stalling/Storage-Unheated		385.00	390.00
West Exhibit Barn-Heated		360.00	390.00
West Exhibit Barn-Unheated		275.00	285.00
East Exhibit Barn-Unheated		260.00	265.00
Set-Up Charge-Day Prior to Event-Unheated		150.00	160.00
Dairy & Horse Barns (Rate is dependent on space and other variables)			
Rental Per Day as Exhibit Bldg	Per Day	450.00	475.00
Manure Dumpster Fee $85 + Removal			
Milk House	Per Day	130.00	140.00
Tie Stall Set-Up		300.00	325.00
Other Barns			
MAP Sale Arena (renter pays manure disposal)		275.00	300.00
Draft Horse Barn (renter pays manure disposal)		275.00	300.00
Beef/Goat Barn (renter pays manure disposal)		160.00	170.00
Hog Barn & Arena (renter pays manure disposal)		300.00	325.00
Sheep Barn (renter pays manure disposal)		250.00	275.00
Warm-Up/Show Arena (renter pays manure disposal)		185.00	200.00

Fee Schedule

Departments	Unit	2015 Rate	2016 Rate
Setting up Stalls (Sheep/Hog/Goat) each		10.00	11.50
Note: Non-Profits may Receive Discounted Rates (Doesn't Appy to Accessories)			
Accessories			
Tables Each (2) Chair Included		5.00	6.50
Tables Each With (8) Chairs		7.00	8.50
Chair	Each	0.60	0.70
Bleachers	Each	45.00	55.00
Sound Systems Each Additional	Per Day	100.00	110.00
Telephone Charge	Per Event	75.00	75.00
6-yard Garbage Dumpster		150.00	170.00
Electrical Outlets-Trade Show/Vendor	Per Day	$7/10/15	$8/11/16
Coops	Each	1.00	1.15
Add On Site Labor	Per Hour/Person	65.00	65.00
Labor with Bobcat	Per Hour/Person	115.00	120.00
Stages			
Aluminum 1st & 2nd Days Inclusive for Delivery		450.00	475.00
Additional Day Each		225.00	250.00
Delivery	Per Hour/Person	50.00	50.00
Mileage	Per Mile	2.00	2.00
Aluminum Stage Set-Up at Fair Park		210.00	225.00
Set Up Stage Right Stage		160.00	175.00
Set Up Gray Stafe		110.00	125.00
Risers	Per Section	15.00	15.00
Food Facilities			
Activity Center Ktichen		250.00	275.00
Food Building-Food Row		200.00	225.00
Food Building-Masonic		250.00	275.00
Concession Trailer		-	150.00
Or Food Service Fees	Gross Sales	15%	15%
Beer	Gross Sales	15%	15%
Non-Food Vendor	Per Day	25.00	28.00
Camping (Rates included tax in 2015, they will not include tax in 2016)			
Camping-Electric & Sewer	Per Night	40.00	45.00
Camping-Electric	Per Night	30.00	35.00
Camping-Non-Electric	Per Night	20.00	23.00
Groups/Rallies	Contact Fair Park		
Picnic Pavilion	Per Day	90.00	90.00
Dump Station Fees (Camping does inlcude dump station fees in 2015, not in 2016)		8.00	10.00
Grandstand Complex			
As Is & Returned to Original Condition		3,000.00	3,000.00
Fence Set-Up, Divide Grounds-Minumum		425.00	425.00
Outside Space	Sq. Ft.	0.01	0.02
Horse Complex:			
One Day		650.00	675.00
Two Days		900.00	925.00
Three Days		1,150.00	1,175.00
Four Days		1,350.00	1,375.00
Stalling (94 Each Available Two Barn)			
Additional Stall- 3rd Barn (Rate dependent on space needed)			
One Day (Saturday or Sunday Only)		20.00	22.00
Two Days (Fri/Sat or Sat/Sun)		30.00	33.00
Three Days (Friday-Sunday)		40.00	44.00
Four Days (Add Thursday or Monday)		50.00	55.00
Extra Days (5 and/or 6 Days)	Per Day	10.00	11.50
Non-Stalling Animals	Per Day	10.00	11.50
Bagged Shaving (Minimum 2 Bags Per Stall)	Per Bag	6.50	7.00
Bagged Pellets	Per Bag	-	8.00
Outdoor Arena North Only	Per Day	80.00	90.00
Outdoor Arena West Only	Per Day	80.00	90.00
Outdoor Arena Draft Horse	Per Day	80.00	90.00
Hourly Rental (Mon-Thurs Only)	Per Hour/2 Hr Min.	25.00	30.00
Indoor Arena Only	Per Day	300.00	315.00
Hourly Rental (Mon-Thurs Only)	Per Hour/2 Hr Min.	-	60.00
Indoor Arena-Winter Usage	4 Hours	75.00	85.00
Warm-Up/Show Arena		185.00	195.00
Storage:			
Inside (May be Taxable)	Ft	11.00	12.50
Outside-Season		120.00	120.00
Fair Week			
Outdoor and Indoor Horse Arenas	Person	10.00	Delete
Multi-day Camping Discount	Day/5 or more days	20.00	Delete

Fee Schedule

Departments	Unit	2015 Rate	2016 Rate
Shavings Fee (Rabbit and Poultry Barn)	Cage	0.25	Delete
Common Bedding Fee (Beef Barn)	Head	8.00	Delete
Milking Parlor Fee (Dairy Barn)	Head	2.00	Delete
VIP Parking Fee	Car	5.00	Delete
Beat the Clock Discount Gate Admission (Thurs & Friday)	Before 5 p.m.	5.00	Delete
Gate Admission	Person	10.00	10.00
Family 5 Pack (Vendors & Campers)	5 Admission Tickes	30.00	30.00
Family 5 Pack (All Others)	5 Admission Tickes	35.00	35.00
$5 Before 2pm (Wed, Thurs & Fri)	Before 2 p.m.	5.00	5.00
Kids-12 & Under Half Price on Sunday	Admission Ticket		
West Non-Electric Camping (Limited to Youth Livestock Exhibitors)	5 Nights-Per Site	60.00	60.00
West 20 amp Camping (Draft Horse & Youth Livestock Exhibitors Only)	5 Nights-Per Site	100.00	100.00
West 30 amp Camping (Draft Horse & Youth Livestock Exhibitors Only)	5 Nights-Per Site	140.00	140.00
West 50 amp Camping (Draft Horse & Youth Livestock Exhibitors Only)	5 Nights-Per Site	160.00	160.00
South Electric Camping (Draft Horse & Youth Livestock Exhibitors Only)	5 Nights-Per Site	150.00	150.00
North/Northwest Electric Camping (Draft Horse & Youth Livestock Exhibitors Only)	5 Nights-Per Site	175.00	175.00
Camping Registration Late Fee (After May 1st)	Site	50.00	50.00
Fair Week Vendors			
Orange Section A (Food)	Per Frontage Foot	35.00	38.00
Orange Section A (Non-Food)	Per Frontage Foot	33.00	35.00
Green Section B (Food & Non-Food)	Per Frontage Foot	28.00	25.00
Commercial Building (Inside, No A/C)	8' x 8' Space	275.00	275.00
Commercial Building Double Space (Inside, No A/C)	8' x 16' Space	550.00	550.00
Commercial Building End Cap (Inside, No A/C)	16' x 16' Space	750.00	750.00
Stock Trailer Space	Per Unit	100.00	100.00
Electricity 120 Volt-20 amp	Each	65.00	65.00
Electricity 240 Volt-20-50 amp	Each	160.00	160.00
Electricity 240 Volt-60-100 amp	Each	200.00	200.00
Tent 10 x 10 With Sides	Each	300.00	300.00
Tent 20 x 20 With Sides	Each	400.00	400.00
Camping With Electricity & Water (Vendors Only)	Per Unit/Per Night	35.00	35.00
Finance			
Garnishment Fee		15.00	15.00
Child Support Fee		3.00	3.00
Dupicate W-2		10.00	10.00
Invalid Bank Account		25.00	25.00
COBRA-Dental Premiums			
Single	Per Month	42.00	42.00
Family	Per Month	90.00	90.00
Health Department			
Personal Care Worker (Program done as of 3/31/15)	Per Hour	22.00	-
Personal Care Worker Holiday Rate (Program done as of 3/31/15)	Per Hour	35.00	-
Personal Care RN Supervisory Visit (Program done as of 3/31/15)	Per Visit	100.00	-
Immunization Admin Fee (for Free Vaccines)	Per Visit	10.00	10.00
TB Skin Tests	Per Test	10.00	10.00
Adult Influenza	Per Dose	30.00	30.00
Adult Pneumonia	Per Dose	70.00	70.00
Adult Hepatitis A (2 dose series)	Per Dose	40.00	40.00
Adult Hepatitis B (3 dose series)	Per Dose	50.00	50.00
Adult Twinrix-Hepatits A & B (3 dose series)	Per Dose	60.00	60.00
Food Service Fees			
Prepackaged Off Premise-License		107.00	107.00
Preinspection		178.00	178.00
Reinspection		132.00	132.00
Full Service-Simple-License		234.00	234.00
Preinspection		438.00	438.00
Reinspection		326.00	326.00
Full Service-Moderate-License		336.00	336.00
Preinspection		719.00	719.00
Reinspection		479.00	479.00
Full Service-Complex-License		550.00	550.00
Preinspection		1,040.00	1,040.00
Reinspection		785.00	785.00
Temporary Restaurant		173.00	173.00
Lodging Fees			
Tourist Rooming House (1-4 rooms)-License		112.00	112.00
Preinspection		306.00	306.00
Reinspection		173.00	173.00

Fee Schedule

Departments	Unit	2015 Rate	2016 Rate
Bed & Breakfast (8 or less rooms)-License		112.00	112.00
Preinspection		306.00	306.00
Reinspection		173.00	173.00
Hotel/Motel (5-30 rooms)-License		209.00	209.00
Preinspection		489.00	489.00
Reinspection		295.00	295.00
Hotel/Motel (31-99 rooms)-License		285.00	285.00
Preinspection		678.00	678.00
Reinspection		408.00	408.00
Hotel/Motel (100-199 rooms)-License		362.00	362.00
Preinspection		810.00	810.00
Reinspection		515.00	515.00
Hotel/Motel (200+ rooms)-License		499.00	499.00
Preinspection		1,208.00	1,208.00
Reinspection		714.00	714.00
Campground Fees			
Campground (1-25 sites)		178.00	178.00
Preinspection		387.00	387.00
Reinspection		244.00	244.00
Campground (26-50 sites)		255.00	255.00
Preinspection		576.00	576.00
Reinspection		357.00	357.00
Campground (51-100 sites)		311.00	311.00
Preinspection		714.00	714.00
Reinspection		433.00	433.00
Campground (101-199 sites)		362.00	362.00
Preinspection		846.00	846.00
Reinspection		510.00	510.00
Campground (200 or more sites)		418.00	418.00
Preinspection		984.00	984.00
Reinspection		591.00	591.00
Recreational & Educational Camp		515.00	515.00
Preinspection		1,224.00	1,224.00
Reinspection		734.00	734.00
Tattoo & Body Piercing Establishment Fees			
Tattoo Establishments-License		137.00	137.00
Preinspection		260.00	260.00
Reinspection		183.00	183.00
Body Piercing Establishments-License		137.00	137.00
Preinspection		260.00	260.00
Reinspection		183.00	183.00
Tattoo & Body Piercing Establishment		224.00	224.00
Preinspection		408.00	408.00
Reinspection		300.00	300.00
Temporary Tattooing Events-License		102.00	102.00
Swimming Pool Fees			
Swimming Pool-License		408.00	408.00
Preinspection		408.00	408.00
Reinspection		75.00	75.00
Swimming Pool with Water Attraction-License		474.00	474.00
Preinspection		474.00	474.00
Reinspection		75.00	75.00
Swimming Pool with Water Attraction & up to 2 Water Slides-License		680.00	680.00
Preinspection		680.00	680.00
Reinspection		125.00	125.00
Swimming Pool with Additional Poolsides		150.00	150.00
Preinspection		150.00	150.00
Reinspection		75.00	75.00
Swimming Pool with Additional Waterslides		150.00	150.00
Preinspection		150.00	150.00
Reinspection		75.00	75.00
Retail Food Establishments (Department of Agriculture)			
Large Potentially Hazardous-License		978.00	978.00
Preinspection		1,020.00	1,020.00
Reinspection		459.00	459.00
Small Potentially Hazardous-License		378.00	378.00
Preinspection		408.00	408.00
Reinspection		193.00	193.00
Very Small Potentially Hazardous-License		85.00	85.00
Preinspection		91.00	91.00
Reinspection		91.00	91.00

Fee Schedule

Departments	Unit	2015 Rate	2016 Rate
Large Non-Potentially Hazardous-License		271.00	271.00
Preinspection		306.00	306.00
Reinspection		193.00	193.00
Very Small Non-Potentially Hazardous-License		85.00	85.00
Preinspection		91.00	91.00
Reinspection		91.00	91.00
Not Engaged in Food Processing-License		45.00	45.00
Reinspection		91.00	91.00
Mobile Inspection Fee-License		41.00	41.00
School Inspections			
Full Service Kitchen-Inspection Fee		448.00	448.00
Preinspection		448.00	448.00
Satellite Kitchen-Inspection Fee		153.00	153.00
Preinspection		153.00	153.00
Late Fee for Annual License Renewed After July 1st (Not including school inspections)		85.00	85.00
Highway Department			
Access Permits			
Application Fee		25.00	25.00
Extension/Renewal		25.00	25.00
Agricultural		25.00	25.00
Single Family		25.00	25.00
Multi-Family	Up to 20 Units	75.00	75.00
Multi-Family	Over 20 Units	225.00	225.00
Commercial	Up to 100 ADT	75.00	75.00
Commercial	Over 100 ADT	225.00	225.00
Roadway/Street Access		475.00	475.00
Work on Highway Right-of-Way			
Application Fee		25.00	25.00
Extension/Renewal		25.00	25.00
Pave Existing Driveway		10.00	10.00
All Others		25.00	25.00
Oversize/Overweight			
Oversize		25.00	25.00
Overweight	Single Trip	50.00	50.00
Overweight	Annual/Unit	125.00	125.00
Utility Permits			
Application Fee		50.00	50.00
Extension/Renewal		25.00	25.00
Service Drop (first 25 feet of trenching included)		50.00	50.00
Boring	Each	75.00	75.00
Open Cut	Each	400.00	400.00
Contractor Closing Road	Per Day	50.00	50.00
Vault or Other Structure		50.00	50.00
Trenching	First 200'	100.00	100.00
Trenching	Each Additional Mile	100.00	100.00
Pole Installation/Replacement/removal	Each-Min. 2	10.00	10.00
Human Resources			
County Lanyard Replacement		2.00	2.00
ID Badge Replacement-Normal		3.00	3.00
ID Badge Replacement-Proximity		5.00	5.00
Photocopies	Per Page	0.25	0.25
Human Services			
* Psychiatric-Med Check	Hour	270.00	270.00
* Psychiatric Evaluation-Individual	Hour	270.00	270.00
* Psychiatric Evaluation-Group	Hour	68.00	68.00
* Counseling-Individual	Hour	108.00	108.00
* Counseling-Group	Hour	27.00	27.00
* Case Management-Individual	Hour	93.00	93.00
* Case Management-Group	Hour	23.00	23.00
* Juvenile Supervision-Individual	Hour	93.00	93.00
* Juvenile Supervision-Group	Hour	23.00	23.00
* Psychiatric-C.S.P-Individual	Hour	209.00	209.00
* Psychiatric-C.S.P-Group	Hour	52.00	52.00
* C.S.P.-RN Nurse	Hour	123.00	123.00
* C.S.P.-RN Nurse	Hour	31.00	31.00
* C.S.P.-Masters	Hour	98.00	98.00
* C.S.P.-Masters	Hour	28.00	28.00

Fee Schedule

Departments	Unit	2015 Rate	2016 Rate
* C.S.P.-Bachelors	Hour	84.00	84.00
* C.S.P.-Bachelors	Hour	21.00	21.00
* C.S.P.-Technician	Hour	71.00	71.00
* C.S.P.-Technician	Hour	18.00	18.00
O.W.I. Assessment-Standard	Task	295.00	295.00
O.W.I.-No Show	Task	145.00	145.00
O.W.I.-Reinstatement	Task	98.00	98.00
O.W.I.-Extension of D.S.P.	Task	98.00	98.00
O.W.I.-Paperwork Transfer	Task	147.00	147.00
O.W.I.-Out-of-State Add-on	Task	246.00	246.00
Lueder Haus	Day	251.00	293.00
* Protective Payee-Non Care WI	Month	43.95	43.95
Protective Payee-Family Care	Month	43.95	43.95
Meal Rate	Per Meal	11.84	11.84
Transportation	Per Ride	10.57	10.57
AODA Residential Services (room & board)	Day	25.00	25.00
Drug Screens		5.00	5.00
Prescription Medication Fee ($5/30 day prescription)		5.00	5.00
Shelter and Detention Care	Day	25.00	25.00
* Note: Rates will be adjusted to Actual using 2015 data			
Land and Water Conservation			
ATCP 51 Livestock Siting Fee			
Review of Full Livestock Siting Application		750.00	750.00
Fees for Review of Separate Worksheets in the Case of Amendments			
Worksheet 1-Animal Units		50.00	50.00
Worksheet 2-Odor Management		200.00	200.00
Worksheet 3-Waste and Nutrient Management		150.00	150.00
Worksheet 4-Waste Storage Facilities		300.00	300.00
Worksheet 5-Runoff Management		200.00	200.00
Animal Waste Storage Ordinance			
Closure		-	-
Gallons of Storage 1-1,000,000		150.00	150.00
Gallons of Storage 1,000,001-3,000,000		200.00	200.00
Gallons of Storage 3,000,001 and Greater		300.00	300.00
Non-Metallic Mining			
Review Fee-One Time			
Mine Site Size-1 to 25 Acres		900.00	900.00
Mine Site Size-26 to50 Acres		1,200.00	1,200.00
Mine Site Size-51 or More Acres		1,500.00	1,500.00
Annual Fee Table			
Inactive (County-$15, DNR-$15)		30.00	30.00
1 to 5 Acres (County-$175, DNR- $35)		185.00	210.00
6 to 10 Acres (County-$350, DNR- $70)		370.00	420.00
11 to 15 Acres (County-$525, DNR- $105)		555.00	630.00
16 to 25 Acres (County-$700, DNR- $140)		740.00	840.00
26 to 50 Acres (County-$810, DNR- $160)		860.00	970.00
51 Acres or Larger (County-$870, DNR- $175)		925.00	1,045.00
Farmland Preservation Annual Certification		25.00	25.00
Late Fee Farmland Preservatio Annual Certification-Apr.15-Oct. 31-$50 Max	a month	10.00	10.00
Cancellation of Notice of Non-Compliance		50.00	50.00
Certificate of Compliance		20.00	20.00
Nutrient Management Full Class		30.00	30.00
Nutrient Management Update Class		10.00	10.00
Land Information			
Photocopies-Letter & Legal		0.25	0.25
Photocopies-11"x17"		0.50	0.50
Property Map Copies 18"x24"		2.50	2.50
Photocopies-36"x24"		3.75	3.75
Photocopies-36"x48"		6.25	6.25
Special Computer Reports-minimum fee (up to 10 pages)		6.50	6.50
Computer Reports-Custom (page fee for reports over 10 pages)		0.65	0.65
Name and Address Labels	Per Label	0.06	0.06
Assessment Roll	Per Parcel	0.03	0.03
Custom Extensive Searches or Clerical Services	Per Hour	50.00	50.00
Subdivision Plats-Full Size	Per Sheet	4.00	4.00
Subdivision Plats-11"x17"	First Sheet	2.00	2.00

Fee Schedule

Departments	Unit	2015 Rate	2016 Rate
Subdivision Plats-11"x17"	Each Additional Sheet	1.00	1.00
Condo Plats-11"x17"	First Sheet	2.00	2.00
Condo Plats-11"x17"	Each Additional Sheet	1.00	1.00
Address Assignment-New Construction or Reassignment		25.00	25.00
Deeds or Recorded Documents	First Page	2.00	2.00
Deeds or Recorded Documents	Each Additional Page	1.00	1.00
Fax Copy	Per Page	1.00	1.00
Emailed Recorded Documents	First Page	2.00	2.00
Emailed Recorded Documents	Each Additional Page	1.00	1.00
Emailed Non-Recorded Documents	Each Page	0.25	0.25
Remote Access			
Document Indexes and Property Ownership, Assessment and Tax System	Quarterly	135.00	135.00
Recorded Document Access (plus $1 per page viewed or printed-billed by ROD)	Quarterly	90.00	90.00
Map Plots			
8 1/2"x11" Black and White		0.25	0.25
24"x18" Black and White		2.50	2.50
8 1/2"x11" Color		3.75	3.75
11"x17" Black and White or Color		5.00	5.00
18"x24" Black and White or Color		6.25	6.25
24"x36" Black and White or Color		12.50	12.50
36"x36" Black and White or Color		18.50	18.50
36"x42" Black and White or Color		22.50	22.50
Firm Panels			
24"x36" Black and White		3.75	3.75
24"x36" Color		12.50	12.50
Custom Maps-Development or File Processing	Per Hour	50.00	50.00
Digital Map Files:			
Parcel Maps/Township		20.00	20.00
Parcel Maps/County-wide		200.00	200.00
County Zoning/Township		15.00	15.00
County Zoning/County-wide		100.00	100.00
Town Land Use Inventory/Township		15.00	15.00
Town Land Use Inventory/County-wide		100.00	100.00
Roads Center Lines		20.00	20.00
Floodplain		20.00	20.00
Address Points		25.00	25.00
Municipal Boundaries		15.00	15.00
Section Boundries		15.00	15.00
Orthophotography 6 inch b/w MrSid-Section		10.00	10.00
Orthophotography 6 inch b/w MrSid-Township		100.00	100.00
Orthophotography 6 inch b/w MrSid-County-wide		500.00	500.00
Othophotography 1 foot Color MrSid-4 Section		20.00	20.00
Othophotography 1 foot Color MrSid-Township		100.00	100.00
Othophotography 1 foot Color MrSid-County-wide		400.00	400.00
Medical Examiner			
Cremation Permit		220.00	220.00
Disinermit Permit		50.00	50.00
Death Certificate Signing		50.00	50.00
Investigation Case Report		25.00	25.00
Autopsy and Toxicology Reports		50.00	50.00
Parks			
Dog Park			
Annual Tag-1st Dog (Dogs Licensed in Jefferson County)		25.00	25.00
Annual Tag-1st Dog (Dogs not Licensed in Jefferson County)		30.00	30.00
Annual Tag-Senior Citizen		10.00	15.00
Additional Annual Tag	Per Dog	10.00	15.00
Replacement Tag		10.00	10.00
Daily Permit-(Resident or Non-County Resident)		5.00	5.00
Camping-Carnes Park East	Per Night	15.00	15.00
Shelter Rentals (All Fees Subject to Sales Tax)			
(All shelter rentals require a $50 security deposit, which is refundable if the rental site is left in acceptable condition.)			
Carlin Weld Park		45.00	
Non-County Resident		54.00	
Resident 1-100 Persons			50.00
Resident 101-200 Persons			105.00
Non-Resident 1-100 Persons			60.00
Non-Resident 101-200 Persons			110.00

Fee Schedule

Departments	Unit	2015 Rate	2016 Rate
Cold Spring Creamery		30.00	
Non-County Resident		36.00	
Resident 1-100 Persons			35.00
Resident 101-200 Persons			85.00
Non-Resident 1-100 Persons			40.00
Non-Resident 101-200 Persons			95.00
Dorothy Carnes Park (Electricity)		60.00	
Non-County Resident		72.00	
Resident 1-100 Persons			65.00
Resident 101-200 Persons			120.00
Non-Resident 1-100 Persons			80.00
Non-Resident 101-200 Persons			130.00
Kanow Park		45.00	
Non-County Resident		54.00	
Resident 1-100 Persons			50.00
Resident 101-200 Persons			105.00
Non-Resident 1-100 Persons			60.00
Non-Resident 101-200 Persons			110.00
Korth Park-Elm Point Rd (Electricity)		60.00	
Non-County Resident		72.00	
Resident 1-100 Persons			65.00
Resident 101-200 Persons			120.00
Non-Resident 1-100 Persons			80.00
Non-Resident 101-200 Persons			130.00
Korth Park-Korth Ln (Electricity & Kitchen)		100.00	
Non-County Resident		120.00	
Kitchen (Electricity)		175.00	
Kitchen (Electricity) Non-Resident		195.00	
(Rental of the Kitchen Requires a Refundable $150 Deposit)			
Korth Park, Pavilion			
Resident 1-100 Persons			110.00
Resident 101-200 Persons			160.00
Non-Resident 1-100 Persons			130.00
Non-Resident 101-200 Persons			180.00
Korth Park, Pavilion and Kitchen			
Resident 1-100 Persons			185.00
Resident 101-200 Persons			250.00
Non-Resident 1-100 Persons			225.00
Non-Resident 101-200 Persons			275.00
Pohlmann Park		30.00	
Non-County Resident		36.00	
Resident 1-100 Persons			35.00
Resident 101-200 Persons			85.00
Non-Resident 1-100 Persons			40.00
Non-Resident 101-200 Persons			95.00
Rock Lake Park (Lower/Lakeside)		60.00	
Non-County Resident		72.00	
Resident 1-100 Persons			65.00
Resident 101-200 Persons			120.00
Non-Resident 1-100 Persons			80.00
Non-Resident 101-200 Persons			130.00
Rock Lake Park (Upper/Hillside)		45.00	
Non-County Resident		54.00	
Resident 1-100 Persons			50.00
Resident 101-200 Persons			105.00
Non-Resident 1-100 Persons			60.00
Non-Resident 101-200 Persons			110.00
Rock River Park		30.00	
Non-County Resident		36.00	
Resident 1-100 Persons			35.00
Resident 101-200 Persons			85.00
Non-Resident 1-100 Persons			40.00
Non-Resident 101-200 Persons			95.00
Rome Pond Park		45.00	
Non-County Resident		54.00	
Resident 1-100 Persons			50.00
Resident 101-200 Persons			105.00
Non-Resident 1-100 Persons			60.00
Non-Resident 101-200 Persons			110.00
Welcome Travelers Park		30.00	
Non-County Resident		36.00	

Fee Schedule

Departments	Unit	2015 Rate	2016 Rate
Resident 1-100 Persons			35.00
Resident 101-200 Persons			85.00
Non-Resident 1-100 Persons			40.00
Non-Resident 101-200 Persons			95.00
Planning & Zoning			
(Note: A double permit fee will be charged for all after-the-fact permits.)			
Structural Alteration/Repair Permit		50.00	50.00
Agricultural Structures			
<1000 sq.ft.		30.00	30.00
≥1000 sq.ft		50.00	50.00
Residential Structures			
Single Family Home		600.00	600.00
Duplex & Multi-Family	Unit	400.00	400.00
Addition (Habitable) <500 sq.ft		150.00	150.00
Addition (Habitable) ≥500 sq.ft.		200.00	200.00
Addition (Non-Habitable) <500 sq.ft.		50.00	50.00
(Includes garages, porches, etc...)			
Addition (Non-Habitable) ≥500 sq.ft.		100.00	100.00
(Includes garages, porches, etc...)			
Accessory Structures (Enclosed w/roof)			
200 sq.ft. or less		30.00	30.00
<500 sq.ft.		50.00	50.00
≥500 sq.ft.		100.00	100.00
Accessory Structures (Not Enclosed)			
<500 sq. ft.		30.00	30.00
≥ 500 sq.ft.		50.00	50.00
(Includes all decks, pools, lean-to's, etc...)			
Business/Industrial			
Principal Structure		500.00	500.00
Addition <500 sq.ft		150.00	150.00
Addition ≥500 sq.ft.		300.00	300.00
Accessory Structures		100.00	100.00
Agri-Business			
Principal Structure		300.00	300.00
Additions		150.00	150.00
Accessory Structures		100.00	100.00
Shoreland/Wetland/Floodplain			
Structural		50.00	50.00
Non-Structural			
<250 sq. ft.		30.00	30.00
≥ 250 sq.ft.		100.00	100.00
Revision Fee/Zoning & Land Use Permits		50.00	50.00
Sign Permits (whichever is greater)		25.00	25.00
	Sq Ft	0.50	0.50
Subdivision/CSM (Certified Survey Maps)			
Preliminary Plat-$350 + $10 per lot		350.00	350.00
	Lot	10.00	10.00
Final Plat		200.00	200.00
Certified Survey-Preliminary		50.00	50.00
Certified Survey-Final		25.00	25.00
Farmland Certificates			
Certificate Processing		20.00	20.00
Copy of Duplicate Certificate		2.00	2.00
Process Parcel List FPP Agreement		20.00	20.00
Process Parcel List for FC-A		20.00	20.00
Sanitary Permit Fees			
Large Scale (DNR Defined)-Fee-$875, Recording Fee $30		905.00	905.00
Sand Filter-Fee $825, Recording Fee $30		855.00	855.00
Mound & In-Ground Pressure-Fee $575, Recording Fee $30		605.00	605.00
Holding Tanks-Fee $675, Recording Fee $30		705.00	705.00
In-Ground Non-Pressure-Fee $425, Recording Fee $30		455.00	455.00
ATU (Aerobic Treatment Unit) -			
Separate Installation-Fee $325, Recording Fee $30		355.00	355.00
ATU - (If added as part of an entire system install. Addt'l fee			
not required for sand filter)-Fee $150, Recording Fee $30		180.00	180.00
Tank Replacement-Fee $275, Recording Fee $30		305.00	305.00

Fee Schedule

Departments	Unit	2015 Rate	2016 Rate
Repairs (Includes recoring of existing mound or sand filter. Does not include other system replacement)-Fee $275, Recording Fee $30		305.00	305.00
Revision		50.00	50.00
Transfers		25.00	25.00
Re-Inspections (if not complete on initial inspection)		50.00	50.00
Permit Extensions (prior to expiration)		50.00	50.00
Inspections (for systems requiring more than four inspections)		75.00	75.00
Soil test Review Fee		50.00	50.00
Wisconsin Fund Application Fee		100.00	100.00
Petition Fees for Public Hearing			
Conditional Use & Variance Petition Fees		250.00	250.00
Rezoning Petition Fee		300.00	300.00
Administrative DATCP Reporting Fee For Rezoning Out of A-1 (Non-refundable, paid at the time of application		100.00	100.00
Reapplication Fee		100.00	100.00
Appeal Fee		250.00	250.00
Plans/Ordinances			
Agricultural Preservation and Land Use Plan		40.00	40.00
Disc Format		5.00	5.00
Zoning Ordinance		30.00	30.00
Private Sewage System Ordinance		5.00	5.00
Floodplain Ordinance		12.00	12.00
Land Division/Subdivision Ordinance		9.00	9.00
Floodplain Maps-FEMA Firm Panel Printing			
Full Size (25" x 36")-Black & White		3.75	3.75
Full Size (25" x 36")-Color		12.50	12.50
Other Fees			
Computer Reports (Custom)	Page	0.50	0.50
Special Computer Reports (Minimum Fee)		5.00	5.00
Custom Extensive Searches or Clerical Serivces	Hour	40.00	40.00
Photocopying	Page	0.25	0.25
Register of Deeds			
Monthly CD	each	400.00	400.00
On-line Access to Recorded Documents	per page	1.00	1.00
Copies:			
Real Estate Records (first page)	each	2.00	2.00
(each additional page of same document)	each	1.00	1.00
Document Recording Fee		30.00	30.00
Plat Recording Fee		50.00	50.00
Transportation Plat Fee		25.00	25.00
Condominium Review Fee		50.00	50.00
Photocopies	each	0.25	0.25
Full size plats (from plotter)	per page	4.00	4.00
Real Estate Reports	per page	1.00	1.00
Vital Records			
Birth	1st copy	20.00	20.00
Marriage	1st copy	20.00	20.00
Death	1st copy	20.00	20.00
Domestic Partnership	1st copy	20.00	20.00
Termination of Domestic Partnership	1st copy	20.00	20.00
(each additional copy when purchase at the same time)	each	3.00	3.00
Sheriff			
Parking Violations (Courthouse and County Office Buildings)		10.00	10.00
Parking Violations-Handicap (Courthouse and County Office Buildings)		50.00	50.00
Copies	Per Copy	0.25	0.25
Mug Shots		2.50	2.50
Audio Cassettes		15.00	15.00
CD/DVD		15.00	15.00
Paper Service	Unlimited Attempts	60.00	60.00
Paper Service at Same Address (Serving 2 People at Same Residence)	Unlimited Attempts	40.00	40.00
Paper Service for DA's Office		33.00	33.00
Paper Service for DA's Same Address (Serving 2 People at Same Residence)		10.00	10.00
Paper Serivce for a Jefferson County Inmate in Custody		15.00	15.00
Writs		41.00	41.00
Traffic Escorts (minimum 2 squads)	Per Officer/Per Hour	63.79	63.79
Transports (Based on Deputy's Current Hourly Rate)			
Traffic Events		58.33	58.33
Sheriff Sale Posting Fee		150.00	150.00
Sheriff Sale Posting Fee-If Posponed and Reposted		75.00	75.00

Fee Schedule

Departments	Unit	2015 Rate	2016 Rate
False Alarm Fee			
For 3rd False Alarm in a 12 Month Period		25.00	25.00
For 4th False Alarm in a 12 Month Period		50.00	50.00
For 5th (And Each After) False Alarm in a 12 Month Period		100.00	100.00
Jail			
Nurse Visit		6.00	6.00
Doctor Visit		8.00	8.00
MedTox		6.00	6.00
Contested Drug Test (Additional for postage)		30.00	30.00
Booking Fee		22.50	22.50
Huber Fees	Per Day	18.25	18.25
EM	Per Day	20.00	20.00
EM Hook Up		50.00	50.00
Daily Fee		7.00	7.00
Damaged Bin		5.00	5.00
Damaged Linen		5.00	5.00
Warrant Fee		40.00	40.00
Hygiene Pack		3.00	3.00
Photocopies		0.25	0.25
Jail Photo		2.50	2.50
Municipal Commitments	Per Day	50.00	50.00
Treasurer			
Copies		0.25	0.25
Plat Books		30.00	30.00
Delinquent Taxes Printout		50.00	50.00
UW Extension			
Copies		0.25	0.25
4-H County Enrollment		20.00	20.00
Lawn & Garden Soil Samples		15.00	15.00
Farm Field Soil Samples		8.00	8.00
Private Pesticide Certification		30.00	30.00
Tractor Safety Certification		35.00	35.00
Publications (Cost is based on UW Extension publications list price)			
Other Lab Fees (Price depends on the sample and what type of testing is required)			
Program Fees (Varies per program and based on County needs)			

Glossary of Acronyms

ACA - Affordable Care Act

ADRC - Aging and Disability Resource Center

AFDC – Aid to Families with Dependent Children

AODA - Alcohol and Other Drug Abuse

ARRA - American Recovery and Reinvestment Act

ATV – All Terrain Vehicles

BH - Behavioral Health

BVS – Bureau of Vital Statistics

CAFR – Comprehensive Annual Financial Report

CBRF – Community Based Residential Facility

CCS - Comprehensive Community Services

CDBG – Community Development Block Grant

CEASE – Creating Empowerment through Alcohol and Substance Abuse Education

CF – Children and Family

CHIPS - Children in Need of Protection or Services

CIP - Community Integration Program

COBRA – Consolidated Omnibus Budget Reconciliation Act

COP – Community Options Program

CR – Culture & Recreation

CRS - Community Recovery Services

CSA – Child Support Agency

CSP - Community Support Program

CST – Coordination Services Team

CTHS – County Trunk Highway System

DARE – Drug Abuse Resistance Education

DD - Developmental Disabilities

DMV – Department of Motor Vehicles

DNR – Department of Natural Resources

DOC - State Department of Corrections

DTF – Drug Task Force

DVR – Department of Vocational Rehabilitation

EAP – Employee Assistance Program

EEO – Equal Employment Opportunity

EM – Emergency Management

EMPG – Emergency Management Performance Grant

EPCRA – Emergency Planning and Community Right-to-Know Act

ES - Economic Support

FCC – Family Court Commissioner

FCS – Family Court Services

FEMA – Federal Emergency Management Agency

FFA – Future Farmers of America

FLSA – Fair Labor Standards Act

FMLA – Family and Medical Leave Act

FPLS – Federal Parent Locator Service

FSET – Food Support Employment and Training Program

FT – Full-Time

GAAP – General Accepted Accounting Principles

GAL – Guardian Ad Litem

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

GG – General Government

GIS – Geographic Information Systems

GPS – Global Positioning System

GSA – General Service Administration

GT – Genetic Test

HCR – Health Care Reform

HH – Health & Human Services

HIPAA – Health Insurance Portability and Accountability Act

HMPG – Hazard Mitigation Grant Program

HR – Human Resources

HSD – Human Services Department

ICC – Inter-county Coordinating Committee

IDP - Intoxicated Driver Program

IM - Income Maintenance

Glossary of Acronyms

IP – Internet Protocol

ISIS – I-Series Information Systems

JCEDC – Jefferson County Economic Development Consortium

JCHRMA – Jefferson County Human Resources Management Association

JEM – Joint Effort Marketing

LCC - Land Conservation Committee

LEPC – Local Emergency Planning Committee

LTE – Limited Term Employment

LTS - Long Term Support

LUCA – Local Update of Census Address

MA - Medical Assistance

MAPT – Medicaid Administrative Pass-Through

MCH – Maternal and Child Health

MH - Mental Health

MIG – Medicaid Infrastructure Grant

MIPPA – Medicare Improvements for Patients and Providers Act

MIS – Management Information Systems

MSL – Medical Support Liability

NPELRA – National Public Employer Labor Relations Association

OWI - Operating While Intoxicated

PADA – People Against Domestic & Sexual Abuse

PC – Personal Computer

PD – Physical Disabilities

PH – Public Health

PNCC – Prenatal Care Coordination

POWTS – Private On-Site Waste Treatment System

PS – Public Safety

PT – Part-Time

PW – Public Works

RCC – Residential Care Center

RN – Register Nurse

SACWIS – Statewide Automated Child Welfare Information System

SE – State Employee

SHIP – State Health Insurance Assistance Program

SHRM – Society for Human Resource Management

SPAP – State Pharmaceutical Assistance Program

SSA – Social Security Administration

STHS – State Trunk Highway System

SVRS – Statewide Voter Registration System

TB – Tuberculosis

TIF – Tax Increment Financing

TPA - Third-Party Administrator

TPR - Termination of Parental Rights

UI – Unemployment Insurance

UW – University of Wisconsin

VA – Veterans Affairs

WACPD - Wisconsin Association of County Personnel Directors

WC – Worker's Compensation

WIC – Women, Infants, and Children Supplemental Nutrition Program

WINS – Wisconsin Tobacco Prevention and Control Program

WIMCR - Wisconsin Medicaid Cost Report

WMMIC – Wisconsin Municipal Mutual Insurance Company

WPELRA – Wisconsin Public Employer Labor Relations Association

WPS - Wisconsin Physician Services

WWCCP – Wisconsin Women's Cancer Control Program

YA – Youth Aids

Glossary of Significant Terms

ACCRUAL BASIS OF ACCOUNTING
A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ACTIVITIES
The major programs and projects performed by a department.

ACTIVITY AND PROGRAM DATA STATISTICS
Data that reflects the volume (quantitative measure) of work performed in the significant activities of a department/program. As the County implements its strategic planning process, this information will be transitioned into performance measures (see performance measures).

ADOPTED BUDGET
The budget that is approved by the County Board in November for the following fiscal year beginning January 1.

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)
An economic stimulus package enacted by the United States Congress in 2009 that expands social welfare and infrastructure (as well as education and health care) provisions in an attempt to rejuvenate the United States economy.

AMORTIZATION
The gradual elimination of a liability.

APPROPRIATION
The legal authorization to make expenditures or incur financial obligations for goods or services during the budget year. Appropriations are authorized in the budget by department.

ASSESSED VALUATION
A valuation set on real estate and certain personal property, by the municipal assessor, as a basis for levying property taxes (See equalized property valuation).

ASSESSMENT
An assessment is the value placed upon a property by the local assessor, which is a basis for levying property taxes (See equalized property valuation).

ASSETS
Resources with present service capacity that the government presently controls.

AUTHORIZED POSITIONS
Regular full-time or regular part-time positions as authorized by a County Board approved ordinance.

BALANCE SHEET
A statement that discloses the financial condition of an entity by assets, liabilities, and fund balance (equity) of a fund or account group at a specific date to exhibit financial position.

BALANCED BUDGET
A budget in which revenues and expenditures are equal. Jefferson County's budget is balanced, as county budgeted total expenditures are funded by a combination of various external revenue sources (e.g., intergovernmental grants, licenses fees, or charges) and property taxes.

BOND
A fixed interest financial asset issued for a period of time with the purpose of raising capital by borrowing.

Glossary of Significant Terms

BOND RATING
A level of risk assigned to general obligation promissory notes assessed by a rating agency. The higher the rating, the less risky the notes are to the entity borrowing the funds. Based on the size of Jefferson County, the highest bond rating the County can receive is an Aa2 which is the current bond rating.

BONDED DEBT
The portion of indebtedness represented by outstanding bonds that are backed by approved, irrevocable future tax levies for debt service.

BUDGET
A plan of financial operation embodying an estimate of proposed expenditures and revenues for a given calendar year. It specifies the type and level of county services to be provided while limiting, through the appropriation process, the amount of money that can be spent. Budgets are adopted for the following fiscal year, but they can be modified. Most local governments have two types of budgets, an "operating" budget and a "capital" budget.

BUDGET BOOK
The official written document prepared by the County Administrator's office, the Finance Department, and supporting staff, which presents the County Administrator's proposed budget to the County Board for review and the final adopted document, subsequent to County Board approval.

BUDGET MESSAGE
The opening section of the budget prepared by the County Administrator, that provides the County Board of Supervisors and the public with a general summary of important aspects of budget policy, including changes from the current and previous fiscal years.

BUDGETARY CONTROL
The control or management for a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorization. Jefferson County controls at the department level.

BUDGETED POSITIONS
Authorized positions that are funded in the current or ensuing budget year.

CAPITAL BUDGET
A budget of approved capital projects contained in the first year of the five-year capital projects plan.

CAPITAL EXPENDITURES
The cost of acquisition of operating equipment items, which includes expenditures for fixed assets and capital projects.

CAPITAL OUTLAY
The cost of acquisition of operating equipment items such as vehicles and office equipment greater than $5,000. These items generally have a useful life greater than one year and are included in an organization's budget.

CAPITAL PROJECT
An active or proposed nonrecurring expenditure that is associated with a permanent fixed asset (e.g. building, land, highway and technology improvements, or equipment).

CAPITAL PROJECTS PLAN
A five-year plan for capital expenditures. The first year in the plan is the adopted Capital Budget.

CHILDREN'S LONG TERM SUPPORT (CLTS)
Home and Community Based Waiver Funding provides fully funded and locally-matched tax levy funding for children diagnosed with Autism, Asperger's and Pervasive Developmental Disorders.

Glossary of Significant Terms

COMMISSIONS AND BOARDS
Members consist of both County Board of Supervisors and citizens. Most commission and board members are appointed by the County Administrator and are approved by the County Board. Responsibilities include making policy recommendations to the County Administrator on decisions that affect county government services and operations.

COMMUNITY AIDS – BASIC COUNTY ALLOCATION (BCA)
The major state funding source for County Human Service Department programs. These funds can be broadly used to pay for social services and services for mentally disabled persons.

COMMUNITY OPTIONS PROGRAM WAIVER (COP-Waiver, COP-W)
Provides Medical Assistance funding for home and community-based care for elderly and physically disabled citizens who have long-term care needs, and who would otherwise be eligible for Medical Assistance reimbursement in a nursing home. County participation was mandated effective January 1, 1990.

COMMUNITY RECOVERY SERVICES (CRS)
1915(i) Home and Community Based Services, will provide three specific services: Community Living Supportive Services, Supported Employment, and Peer Supports under the umbrella of psychosocial rehabilitation to individuals with serious and persistent mental illness.

COMMUNITY SERVICES DEFICIT REDUCTION (CSDR)
A Federal funding source that reimburses counties for a portion of Medical Assistance eligible costs.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)
The official annual financial report for the County. This report is prepared in conformity with Generally Accepted Accounting Principles, and is subject to review by a public accounting firm. The report provides information used by bond rating agencies, prospective investors, regulatory and funding agencies, and other interested parties.

COMPREHENSIVE COMMUNITY SERVICES (CCS)
Under State Administrative Code Ch. DHS 36, Comprehensive Community Services are designed to provide persons with mental disorders and substance-use disorders a flexible array of individualized community based psycho-social rehabilitation services authorized by a mental health professional to consumers with mental health or substance use issues across their lifespan.

CONTINGENCY FUNDS
Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

COUNTY BOARD CHAIRMAN
A County Board member elected by the County Board. This part-time position refers all matters directed to the County Board to the appropriate standing committees of the Board, and is responsible for determining the meeting agendas and for conducting the proceedings of the Board at its meeting.

COUNTY BOARD OF SUPERVISORS
The acting County legislative body. Comprised of thirty (30) supervisors elected from separate districts. Supervisors are elected for two-year terms in April of even numbered years.

COUNTY ADMINISTRATOR
The County Administrator is responsible for coordinating and directing all administrative and management functions for the County. The County Administrator has the power to select the heads of all County departments, except those headed by elected officials. The County Administrator also appoints the members of most boards and commissions. All department head selections and board/commission appointments are subject to County Board confirmation. A major responsibility of the County Administrator is budget preparation and its submission to the County Board.

COUNTY-WIDE KEY STRATEGIC OUTCOMES
Strategic planning outcomes that are identified as significant priorities of the County. Departments assign each programmatic area to one outcome.

Glossary of Significant Terms

DEBT
An obligation resulting from borrowing money.

DEBT LIMIT
The maximum amount of gross or net debt legally permitted.

DEBT RATE LIMIT
The maximum debt rate that the County may levy a tax, which is imposed by the state legislature based on the 1993 debt rate limit.

DEBT SERVICE
Cost of principal, interest, and service costs pertaining to long-term notes or bonds, which are issued to finance capital projects. Jefferson County only has bonds outstanding at this time.

DEFEASANCE
The pay-down of debt by setting aside asset/funding in a fund to fulfill future principal and interest payments.

DEFICIT
The excess of expenditures/uses over revenues/resources.

DEPARTMENT
A major county office that administers programs and operations.

DEPRECIATION
A business operating expense which reflects the annual benefit derived from capitalized fixed asset purchases. These costs are calculated for proprietary funds (i.e., internal service and enterprise funds only) in accordance with Generally Accepted Accounting Principals.

EFFECTIVENESS INDICATOR
A type of performance measure including effectiveness, quality, cycle time, and citizen satisfaction that measures results and accomplishments of the service provided.

EFFICIENCY INDICATOR
A performance measure that measures how much output or outcome can be produced or provided by a given resource level, or how much input it takes to produce a given outcome level. Indicators quantify the relationship between inputs and outputs and can be expressed as productivity ratios or as unit-cost ratios.

EMPLOYEE BENEFITS
Compensation in addition to regular salary or wages provided to an employee. This includes health insurance, life insurance, dental insurance, Social Security, and Wisconsin Retirement.

ENCUMBRANCE
Obligations in the form of purchase orders, contracts, or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is established.

EQUALIZED PROPERTY VALUATION
Equalized value is the statutory full market value of all taxable property within each jurisdiction (except agricultural land, which is valued based on income). The State Department of Revenue analyzes market sales statewide to estimate the full market (or equalized) value of each jurisdiction. Equalized values provide a means of comparing different jurisdictions, even if they are assessed at different percentages of market value. Equalized values are used to apportion the levies of overlying districts (e.g., schools and counties) to the municipalities within them. Also, they are used in distribution formulas for certain types of state aid to local governments. The state values are needed because municipalities assess property at varying percentages of market value.

Glossary of Significant Terms

EQUITY
The excess of assets over liabilities generally referred to as fund balance.

EXPENDITURE
The outflow of funds paid, or to be paid, for an asset or service obtained, regardless of when the expense is actually paid. NOTE: An encumbrance is not an expenditure; an encumbrance reserves funds to be expended.

FINANCIAL STATEMENTS
Presentation of financial data that shows the financial position, cash flows generated, and the results of financial operations of a fund, for a group of accounts, or an entire entity for a particular accounting period.

FISCAL YEAR
A twelve-month period to which the annual operating budget applies, and at the end of which a governmental unit determines its financial position and the results of its operations. Jefferson County uses a January 1 to December 31 calendar year as its fiscal year.

FIXED ASSETS/IMPROVEMENTS
Costs of all capital projects, land, or equipment items (over $5,000) used by the departments. This category includes capital outlay, small office equipment items, large automotive equipment, and major maintenance projects.

FULL TIME EQUIVALENT (FTE)
Used to compare the hours budgeted for regular full-time, regular part-time, temporary part-time, and overtime based on
2,080 hours annually of a full-time position.

FUNCTIONAL AREA
Departments are grouped in the annual budget according to the related functions that they perform. The budget has six functional areas including: Conservation and Development, Culture/Recreation/Education, General Government, Health and Human Services, Public Safety, and Public Works.

FUND BALANCE
Fund Balance is the difference between assets and liabilities in a government fund's balance sheet.

Beginning in 2011, GASB 54 established five classifications of fund balance with a hierarchy that is based on the extent to which spending constraints restrict how a government can use the funds. The five classifications are:

1. Nonspendable fund balance – amounts that are not in a spendable form, such as inventory or prepaid expenses. It also includes amounts that are required to be maintained intact, such as the principal of an endowment fund.

2. Restricted fund balance – amounts that can be spent only for specific purposes stipulated by external providers, such as grant providers or bondholders, as well as amounts that are restricted constitutionally or through legislation.

3. Committed fund balance – amounts that can be used only for specific purposes that are determined by a formal action of the County Board. These commitments may be changed or lifted, but only by the same formal action that was used to impose the constraint originally.

4. Assigned fund balance – amounts that are intended for specific purposes, as expressed by the governing body or authorized official. This applies to the remaining resources in any governmental fund other than the general fund that are intended to be used for a defined purpose.

5. Unassigned fund balance – all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Glossary of Significant Terms

FUNDS
A fiscal entity that is segregated for the purpose of accounting and budget reporting. The following is a brief definition of the major types of funds used by Jefferson County.

1. Capital Projects: to account for financial resources to be used for the acquisition or construction of major facilities or equipment.

2. Debt Service: to account for the accumulation of resources for, and the payment of, general long-term debt and interest

3. General: to account for all financial resources used to fund general government operations not accounted for by other funds.

4. Proprietary: an account that uses the accrual basis of accounting.
   a. Enterprise: to account for operations that are financed and operated similar to private businesses with the intention that the costs of providing goods or services to the general public is to be financed or recovered primarily through user charges. (e.g. Highway)
   b. Internal Service: to account for the cost of providing goods or services by one department to another department on a cost-reimbursement basis. Jefferson County will share goods and services between departments; however no internal service fund is currently being used.

5. Special Revenue: are created to account and report revenue sources that are restricted or committed to specified purposes. (e.g. Human Services)

FUND PURPOSE
A statement that describes the reasons why the fund exists.

GENERAL OBLIGATION BONDS
Bonds in which the government pledges its full faith and credit to the repayment of bonds that it issues. The County is authorized by law (section 67.05 (10)) to levy on all taxable property, such ad valorem taxes, without limitation as to rate or amount that may be necessary to pay the notes.

INCOME MAINTENANCE (IM)
Used to describe services and associated funding related to the providing of economic support services, such as food share, low income child care, and medical benefits.

INTERDEPARTMENTAL CHARGES
Costs of all supplies, materials, or services purchased by one county department from another county department.

KEY OUTCOME INDICATOR (KOI)
Used to identify and justify how the performance measure is an indicator of success. KOIs link the performance measure to the outcomes and objectives and explain why the measure is important in determining success.

LIABILITIES
Amounts that are owed for assets received, services rendered, or any other obligation.

MAJOR FUNDS DEFINITIONS
A fund is considered major if it is the primary operating fund of the County or meets the following criteria: (1) Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type. (2) The same element of the individual governmental fund or enterprise fund that met the 10 percent test, is at least five percent of the corresponding total for all governmental and enterprise funds combined. In addition, any other governmental or proprietary fund that the County believes is particularly important to financial statement users may be reported as a major fund. The County has four major funds: General, Human Services, Highway, and Debt Service.

Glossary of Significant Terms

MEDICAL ASSISTANCE (MA)
A Medicaid (Title XIX) program that pays for necessary health care services for persons whose financial resources are not adequate to provide for their health care needs.

MISSION
A statement defining the major reasons for the existence, including the purpose of the County.

MODIFIED ACCRUAL BASIS OF ACCOUNTING
Basis of accounting in which (1) revenues are recognized in the accounting period when they become available and measurable, and (2) expenditures are recognized in the accounting period when the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which are recognized when due.

MODIFIED BUDGET
An ordinance and fund transfer as a result of unanticipated revenues and/or expenditures that change the adopted budget; it then becomes a modified budget.

NET ASSETS
The residual of all other elements presented in a statement of financial position.

OBJECTIVES
Goal statement that focuses on achieving the county-wide key strategic outcome. The level of services or specific achievement an agency expects to, or plans to accomplish in the budget year. Objectives should reflect desired outcomes or results as identified in the strategic plan.

OBLIGATIONS
Amounts that a governmental unit may be required to legally meet out of its resources, including both liabilities and unliquidated encumbrances.

OPERATING BUDGET
A plan of current expenditures and the proposed means of financing them. The annual operating budget is the primary means in which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets for governments is usually required by law. Even when not required by law, annual operating budgets are essential for sound financial management.

OPERATING EXPENSES
Cost of all utilities, supplies, materials, travel, and training expenses necessary for the operation of a department. Also includes costs of all services purchased from outside vendors.

OPERATING TRANSFERS
All interfund (between fund) and intrafund (within funds) appropriation transfers other than residual equity transfers, (Fund Balance) to the appropriation unit of the fund through which the resources are to be expended.

OTHER FINANCING SOURCES
Funds received from general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from operating revenues.

OTHER FINANCING USES
Funds used for operating transfers out. Such amounts are classified separately from expenditures.

OVERLAPPING DEBT
The proportionate share of the debts of local governments located in whole or in part within the limits of the reporting government, which must be borne by property within each government.

PER CAPITA INCOME

Glossary of Significant Terms

The total county income divided by the total county population.

PER DIEM
Compensation that is paid on a per day basis.

PERFORMANCE MEASURE
A measure used to determine success by indicating how well a program or service is accomplishing its mission and goals, by linking program area results to the County-Wide Key Strategic Outcomes and Objectives.

PERSONNEL COSTS
Costs of all salary and non-salary compensation incurred in accordance with County policy. Includes wages, longevity, and overtime compensation paid to County employees. This also includes compensation for sick leave, holiday, and vacation. Major employee benefits include: County pension and Social Security contributions, health, life, and dental insurance.

POSITION SUMMARY
The list of budgeted full-time positions within each program. Positions are expressed in terms of full-time work year equivalents (FTE); which is approximately 2,080 hours per year.

PROGRAM
The primary identifiable financial unit of a department, which groups department functions and activities that have a common purpose.

PROGRAM BUDGET
A budget that focuses upon the mission, function, and objectives of a department rather than upon its detailed (line item) object classes of expenditures.

PROPERTY TAX
Taxes levied on both real and personal property according to the property's equalized valuation and tax rate.

RETAINED EARNINGS
An equity account reflecting the accumulated earnings of a proprietary (enterprise) fund.

REVENUES
Financial resources received from tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income. There are several budget categories of revenue that the County receives, including:

1. General Government Revenues: contracts or grant funds mainly from state and/or federal sources for the support of programs.

2. Fines and Licenses: funds received as a result of penalties paid by persons having been found in violation of state laws and/or county ordinances. Fees received from the sale of county issued licenses and permits to citizens and business entities to enable them to carry out regulated activities.

3. Charge for Services: funds received as payment for services performed by county agencies.

4. Interdepartmental Revenues: funds received for payments made or services performed by county agencies for other county agencies.

5. Other Revenues: funds received for rents and other commercial-type income. Also includes transfers from other funds and proceeds from borrowing.

STANDING COMMITTEES
There are twelve standing committees of the County Board organized on functional lines. The Administration and Rules, Finance, and Human Resources committees deal with administrative policy matters; whereas, the remaining

nine standing committees (Fair Park, Highway, Infrastructure, Land & Water Conservation, Law Enforcement & Emergency Management, Parks, Planning & Zoning, Solid Waste & Air Quality, and University Extension Education committees) are concerned with policy matters affecting public services. Committees make recommendations to the Board on all budget and legislative matters that have been referred to them.

STATE AID
Funds made available by the legislature for distribution to each local unit of government based on a prescribed formula of distribution to offset some expenses.

STATEMENT OF PURPOSE
A statement defining the major reasons for the existence of the department, including its purpose in the County government.

STATUTE
A written law enacted by a duly organized and constituted legislative body.

STRATEGIC PLANNING
The process of determining long-term goals and then identifying the best approach for achieving those goals.

TAX INCREMENTAL FINANCING DISTRICT (TID)
Areas of redevelopment within a municipality, designated to finance public projects that stimulates development or redevelopment that would not otherwise occur. The area involved is designated a TIF district. To finance the cost of improvements, property taxes levied on any increased property value within the TID are diverted from the overlying taxing jurisdictions (municipal, school district, vocational district, and county) and, are placed in a special account to be used to pay the project costs.

TAX LEVY
The total amount of revenues to be raised by property taxes to support County activities. Property taxes are levied in the current year for subsequent year appropriations.

TAX LEVY BUDGET BASE
The amount of tax levy included in the current year adopted budget.

TAX LEVY RATE (MILL RATE)
The amount of taxes levied for each $1,000 (mill) of equalized property valuation at the current tax rate.

TAX RATE LIMIT
The maximum rate in which the County may levy a tax. It is imposed by the state legislature based on the 1993 tax rate limit.

UNFUNDED POSITIONS
An authorized position with no funding appropriation provided for the current or ensuing budget year.

WORKING CAPITAL
Liquidity measure of fiscal health, measured by current assets minus current liabilities. Positive working capital means that an entity should be able to pay off its short-term liabilities.

YOUTH AIDS
A funding source distributed by the State of Wisconsin Department of Corrections to pay for state correctional services for youths found by the courts to be delinquent, and to fund correctional alternative programs and services at the county level.