

## ***Supplemental Information***

- Position Changes
- Classification of Authorized County Positions
- Revenue – Description of Top Sources
- Shared Revenues Analysis
- Sales Tax Revenue Analysis
- Major Expenditures by Function – All Funds
- Expenditure by Account Category
- Other Finance Sources
- Capital Budget
- Summary of Fund Balance Projections
- Outstanding Debt Per Capita
- Equalized Property Value
- Equalized Value by Municipality
- Equalized Value of Taxable Property
- Principal Taxpayers
- Population by Municipality
- General and Economic Information
- Miscellaneous Statistics
- 5 Year Capital Plan & Highway Projects
- Fee Schedule
- Glossary of Acronyms
- Glossary of Significant Terms



# 2017 POSITION CHANGES

Department	Position Title	Action	Requested by Department Head	Recommended by County Administrator	Finance Committee Recommended	Adopted by County Board	Comments
Administration	1 Criminal Justice Collaborating Counsel/Treatment Courts Coordinator (1.0 FTE)	Create	Yes	Yes	Yes	Yes	Total cost of position is \$91,301. Position is 1/2 State-funded <b>Total Tax Levy Cost: \$45,650.</b>
Economic Development	1 Associate Director of Business Development (1.0 FTE)	Create	Yes	Yes	Yes	Yes	Position is funded 100% through the Economic Consortium. <b>Total Cost: \$110,797. Total Tax-Levy Cost: \$0.00.</b>
	1 Program Assistant (.5 FTE to 1.0 FTE)	Fund Full-time	Yes	Yes	Yes	Yes	Position is funded through the Economic Consortium. <b>Total additional cost: \$33,665. Total Tax-Levy Cost: \$0.00.</b>
Human Services (Administrative Services Division)	1 Accounting Specialist II, effective 7/1/17 (1.0 FTE)	Create	Yes	Yes	Yes	Yes	Position is partially funded with <b>State &amp; Federal funds 20% \$6,077. Total cost, effective 7/1/17: \$32,157. Total Tax-Levy Cost: \$26,080.</b>
	1 IT Specialist/Compliance Officer, effective 1/31/17 (1.0 FTE)	Eliminate	Yes	Yes	Yes	Yes	The elimination of the vacant, full-time IT Specialist/Compliance Officer, effective 1/31/17, is contingent on the creation of 1 full-time IT Specialist and 1 full-time Compliance Officer. Position is partially funded with State, Federal and WIMCR funds 20%. <b>Total cost: \$75,178. Tax Levy Cost: \$60,142</b>
	1 IT Specialist (1.0 FTE)	Create	Yes	Yes	Yes	Yes	
	1 Compliance Officer (1.0 FTE)	Create	Yes	Yes	Yes	Yes	

Human Services (Behavioral Health Division)	Administrative Assistant II (1.0 FTE)	Create	Yes	Yes	Yes	Yes	The new position is in the CCS Program and fully funded by federal and state Medicaid money. <b>Total Cost: \$56,197. Tax Levy Cost: \$0.00.</b>
	Comprehensive Community Services Facilitator (1.0 FTE)	Create	Yes	Yes	Yes	Yes	The new position is fully funded by federal and state Medicaid money. <b>Total Cost: \$78,056. Tax Levy Cost: \$0.00.</b>
	Comprehensive Community Services Facilitator (1.0 FTE)	Create	Yes	Yes	Yes	Yes	The new position is fully funded by federal and state Medicaid money. <b>Total Cost: \$78,056. Tax Levy Cost: \$0.00.</b>
	Project YES Youth Outreach Worker (.48 FTE)	Create	Yes	Yes	Yes	Yes	The new position is fully funded by the Project YES Grant. <b>Total Cost: \$18,672. Tax Levy Cost: \$0.00.</b>
Human Services (Child and Family Resources Division)	Administrative Assistant II (1.0 FTE)	Create	Yes	Yes	Yes	Yes	The new position is in the Wraparound/Youth Services Program and is anticipated to be 100% funded by federal and state Medicaid money. <b>Total Cost: \$56,197. Tax Levy Cost: \$0.00.</b>
Human Services (Economic Support Division)	Community Outreach Worker/Interpreter (1.0 FTE)	Eliminate	Yes	Yes	Yes	Yes	Elimination of the FT Community Outreach Worker/Interpreter is contingent on creation of the FT Lead Economic Support Specialist position. Both the COW/Interpreter and the Lead Economic Support Specialist is funded COW funded 80% with IM, Food Stamp Bonus and ACA funds. <b>Total cost: \$4,281. Total increase in Tax Levy Cost: \$856.00</b>
	Lead Economic Support Specialist (1.0 FTE)	Create	Yes	Yes	Yes	Yes	

Management Information Systems	Systems Analyst (1.0 FTE)	Eliminate	Yes	Yes	Yes	Yes	The Systems Analyst and Sr. Systems Analyst were previously unfunded. The creation and unfunding of 3.0 Sr. Systems Analyst/Systems Analyst/Programmer Analysts positions will allow flexibility in recruitment, if needed. The elimination, creation and unfunding of positions are contingent on approval of each. <b>Tax Levy Cost: \$0.00.</b>
	Senior Systems Analyst (1.0 FTE)	Eliminate	Yes	Yes	Yes	Yes	
	Combination of Senior Systems Analyst/Systems Analyst/Programmer Analyst (3.0 FTE)	Create	Yes	Yes	Yes	Yes	
	Combination of Senior Systems Analyst/Systems Analyst/Programmer Analyst (3.0 FTE)	Unfund	Yes	Yes	Yes	Yes	
Parks Department	2 Seasonal Workers (.58 FTE)	Eliminate	Yes	Yes	Yes	Yes	The elimination of 2 Seasonal Workers is contingent on the creation of a pool of Seasonal Workers. A pool of workers will provide flexibility to staff more efficiently depending on workload and weather conditions. <b>Tax Levy Cost: \$0.00</b>
	Pool of Seasonal Workers (.58 FTE)	Create	Yes	Yes	Yes	Yes	

Total FTEs Created	14.06	14.06	14.06	
Total FTEs Eliminated	-4.58	-4.58	-4.58	
Sub-Total (in FTEs)	9.48	9.48	9.48	
Total FTEs Unfunded	-3	-3	-3	
Total FTEs Funded	0.5	0.5	0.5	
Net Change (in FTEs)	6.98	6.98	6.98	
General Tax-levy change in overall budget	\$132,728	\$132,728	\$132,728	
Non-County levy change	\$502,584.00	\$502,584.00	\$502,584.00	

# 2017 Classification of Authorized Positions

## ADMINISTRATION (4 FT)

- 1 County Administrator
- 1 Administrative Secretary
- \* 1 CJCC/Treatment Courts Coordinator
- \*\*\* 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
- \*\*1 Lead Child Support Specialist
- 5 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)

## 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 (4 FT)

- \*\* 1 GHDP CEO/JCEDC Executive Director
- \* 1 Associate Director of Business Development
- 1 Business Relations and Marketing Manager
- \* 1 Program Assistant (PT to FT)

## EMERGENCY MANAGEMENT (1.6 FT)

- 1 Emergency Management Director
- .6 Program Assistant (Shared FT with Sheriff)

## FAIR PARK (5 FT, OPT, 3 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 (seasonal 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 Financial Systems Specialist (PT)
- 2 Accounting Specialist I

**HEALTH DEPARTMENT (14 FT, 5PT, 5 OPTs)**

1 Director/Health Officer  
 1 Public Health Program Manager  
 7 Public Health Nurse (6 FT, 1 PT)  
 1 Registered Dietician/Registered Nurse (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  
 \*\* 37 Highway Workers/Equipment Operator  
 1 GIS/Engineering Technician  
 Pool of 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 (168 FT, 10 PT, 2 pool)****ADMINISTRATIVE SERVICES DIVISION**

1 Director of Human Services  
 1 Administrative Services Manager  
 2 Accounting Specialist II  
 \* 1 Accounting Specialist II (effective 7/1/17)  
 2 Accountant I  
 1 Accountant II  
 1 Office Manager  
 1 Advanced Accountant  
 \* 1 Compliance Officer  
 1 Financial Intake Worker

\* 1 IT Specialist  
 1 Protective Payee  
 \*\*\*\* Eliminate 1 IT Specialist/Compliance Officer  
 effective 1/31/17

**ADRC AND AGING SERVICES DIVISION**

1 Aging and Disability Resources Division Manager  
 1 ADRC Supervisor  
 1 ADRC Paraprofessional  
 2 Adult Protective Services Case Manager  
 1 Aging & Disability Resource Specialist II  
 3 Aging & Disability Resource Specialist I  
 \*\* 3 Benefit Specialist  
 1 Dementia Care Specialist  
 1 Home Delivered Meal Assessor (PT)  
 1 Nutrition Program Supervisor  
 5 Nutrition Site Manager (PT)  
 1 Transportation Coordinator/Van Driver  
 Occasional Pool of Van Drivers

**BEHAVIORAL HEALTH DIVISION****Community Support Program**

1 Community Support Program Supervisor  
 12 Community Support Program Professional I/II  
 1 Financial Assistance Worker  
 1 Mental Health Technician/Program Assistant

**Crisis Services**

1 Crisis Services Supervisor  
 1 Group Home Supervisor  
 2 Administrative Assistant I  
 3 Administrative Assistant II  
 1 Alternate Care Coordinator  
 1 Community Outreach Worker/Group Home Worker  
 5 Group Home Worker  
 5 Intake/On-Call Worker  
 1 Medical Office Assistant

**Comprehensive Community Services**

1 Comprehensive Community Services Supervisor  
 \*\* 1 Project Yes Program Director  
 \* 1 Administrative Assistant II  
 9 Comprehensive Community Services Facilitator  
 \* 2 Comprehensive Community Services Facilitator  
 3 Comprehensive Community Services Facilitator/  
 Transition Specialist  
 \* 1 Project YES Youth Outreach Worker (PT)

**Mental Health/AODA**

1 Mental Health/AODA Supervisor  
 1 Human Services Professional I/AODA Assessor/  
 Counselor  
 1 Human Services Professional I/TCM Case Manager  
 \*\* 1 Jail Case Manager/Psychotherapist  
 \*\* 9 Psychotherapist  
 Occasional Pool of Group Home Workers

**CHILD AND FAMILY RESOURCES DIVISION**

1 Child and Family Resources Division  
Manager/Deputy Director  
1 Foster Care Coordinator

**Birth-to-Three/Preschool**

1 Birth-to-Three/Preschool Supervisor  
1 Early Intervention Service Coordinator  
\*\* 1 Early Intervention Service Coordinator/Interpreter  
3 Early Intervention Teacher

**Child Protective Services**

1 Child Protective Services Supervisor  
7 Child Protective Services Ongoing Prof I  
2 Family Development Worker  
2 Personal Assistance Case Manager/  
Family Support Coordinator

**Intake**

\*\* 1 Intake Manager  
1 Administrative Assistant I  
8 Intake/On-Call Worker

**Juvenile Justice**

1 Juvenile Justice Supervisor  
6 Juvenile Justice Worker  
3 Community Outreach Worker

**Maintenance**

1 Maintenance Supervisor  
1 Building Maintenance Worker I  
1 Building Maintenance Worker II  
1 Lead Custodian  
2 Custodian (PT)

**Wraparound/Youth Services**

1 Wraparound/Youth Services Supervisor  
\* 1 Administrative Assistant II  
2 Community Outreach Worker (1 FT, 1 PT)  
3 Community Services Wraparound Coordinator  
1 Human Services Professional I/II

**ECONOMIC SUPPORT DIVISION**

1 Economic Support Division Manager  
1 Economic Support Supervisor  
1 Administrative Assistant I  
1 Administrative Assistant II  
14 Economic Support Specialist I/II  
4 Financial Planner  
\* 1 Lead Economic Support Specialist  
\*\*\*\* Eliminate 1 Community Outreach  
Worker/Interpreter

**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)  
\*\*\*1 Student Intern

**MANAGEMENT INFORMATION SYSTEMS (MIS)  
(11 FT, 1PT, 1 Student)**

1 Systems and Applications Manager  
1 Senior Systems Analyst  
2 Programmer Analyst  
\*/ \*\*\* 3 Senior Systems Analyst/Systems  
Analyst/Programmer Analyst  
1 Information Technology Manager  
\*\* 1 Network Specialist  
1 Microcomputer Specialist  
1 Microcomputer Technician  
1 Central Duplicating Clerk (PT)  
\*\*\* Student Hardware Technician  
\*\*\*\* Eliminate 1 Systems Analyst (unfunded)  
\*\*\*\* Eliminate 1 Sr. Systems Analyst (unfunded)

**MEDICAL EXAMINER OFFICE (1 FT, 1 PT, OPTs)**

\*\*\*1 Medical Examiner (funded PT)  
1 Chief Investigator (PT)  
Pool of Occasional part-time Investigators, as needed

**PARKS DEPARTMENT (5 FT, 5 PT, 6 seasonal/OPT)**

1 Parks Director  
1 Parks Supervisor  
1 Parks Construction & Maintenance Lead Worker  
\*\* 2 Building & Grounds Maintenance Worker II (1 FT, 1  
PT)  
2 Parks Maintenance Worker (PT)  
1 Program Assistant  
1 Administrative Assistant II (PT)  
4 Grounds Worker (OPT)  
\* Pool of Seasonal Workers (1200 hours)  
\*\*\*1 Volunteer Coordinator (PT)  
1 Dog Park Attendant (OPT)  
\*\*\*\* Eliminate 2 Seasonal Workers

**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, 2 pool)**  
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 Community Development Agent (SE)
- \*\*\*1 Family Living 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**

2016	2017	Change	Type
485.5	501.5	16.0	Full Time Position
36	31	(5.0)	Part Time Position
30	30	0.0	County Board Supervisors (PT)
30*	30	0.0	Seasonal/Occasional/LTE Position/Student
581.5	592.5	11.0	Total County Positions
17.3	17.3	0.0	State Positions
598.8	609.8	11.0	Total Positions
22.0	25.0	3.0	Unfunded Positions
576.8	584.8	8.0	Total funded Positions

**Note:**

Since the 2016 budget was adopted, County Board approved eliminating 3.0 Full Time and 6.0 Part Time positions and creating 8.0 Full Time and 1.0 Part Time positions.

\*The 2016 Authorized Position Summary indicated 24 Seasonal/OPT/LTE/Student positions but only accounted for 1 pool position in the Health department verses the actual 5 pools of positions, 1 pool position in Human Services verses the actual 2 pools of positions and 1 pool position in the Sheriff's Department verses the actual 2 pools of positions. The count as been corrected above.

# ***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 2017, the revenue from taxes is at \$23,908,349. This is an increase of \$258,822 from the adopted 2016 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 \$333,000. The Treasurer's office has a estimated reduction of \$225,000 in property tax interest, this was mainly due to taxes getting paid more timely. 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 2017, the revenue from intergovernmental revenue activities are estimated at \$13,346,070. Intergovernmental revenues decreased by \$594,596. One of the major decreases was due to the Parks Department seeking funding of \$700,000 for a construction of a bike trail in 2016 and none in 2017. Land & Water department had a reduction of \$209,802 which was primarily due to no properties being placed into the farmland preservation program and receiving funding. Human Services department increased intergovernmental revenues by \$343,086 which is an increase of federal and state funding for programs and will be utilized for additional staffing for those programs. 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 2017 are estimated to be at approximately \$8,194,524, which is an increase of \$928,714 from the 2016 adopted budget. Human Services went up over \$622,000 due to additional insurance collections for charges. Economic Development went up \$220,000 due to a new capital campaign drive that will bring in public charges. 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. We did not receive any estimates and it was estimated internally to increase the 2017 budget by \$100,000 from the 2016 budget.

**Miscellaneous Revenues** budget for 2017 was \$1,517,649, which was a decrease of \$671,630, the primary reason for this decrease 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 in 2016. There was an increase of miscellaneous revenues in the Treasurer Department budget of \$150,000 which is due to an increase in estimated interest and dividends on

investments. Land & Water with no properties being placed into the farmland preservation program reduced donations by \$96,250.

### **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 2017, the revenue from taxes is at \$5,694,096. This is a decrease of \$114,441 from the 2016 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 2017, the revenue from intergovernmental charges is estimated at \$3,068,285, which is a decrease of \$160,014 from the 2016 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 2017, the budgeted amount for intergovernmental revenues is at \$1,829,209, which is a decrease of \$4,629 from the 2016 adopted budget.

#### Governmental Funds

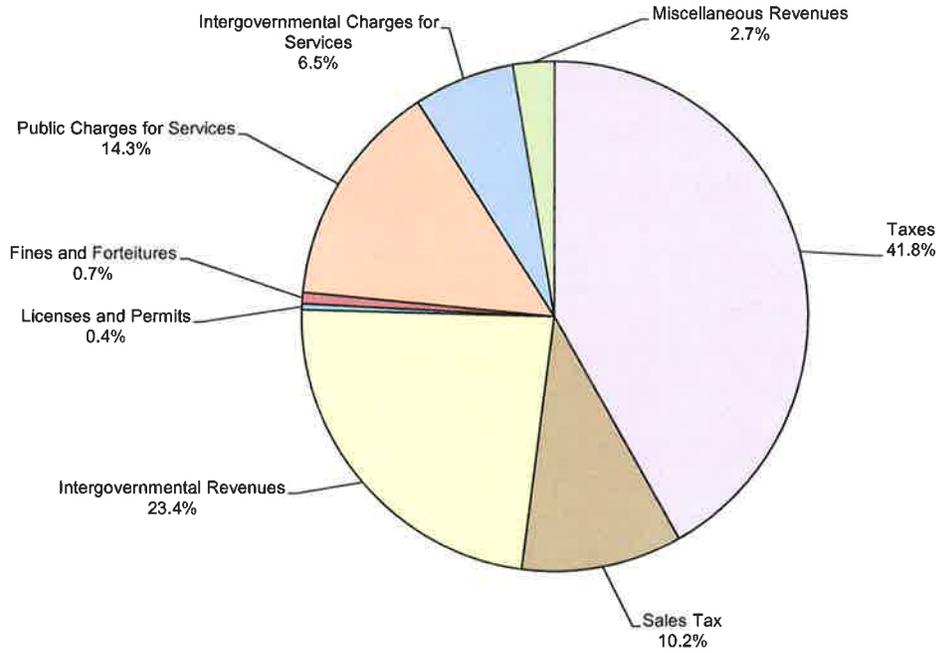
Fiscal Year	Taxes	Sales Tax	Inter-Governmental	Licenses & Permits	Fines & Forfeitures	Public Charges for Services	Inter-Governmental Charges for Services	Misc.	Total
2008	15,631,519	5,097,149	27,228,064	224,895	572,218	9,811,290	553,662	2,463,973	61,582,770
2009	17,143,631	4,786,208	14,960,461	220,054	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
2017	23,908,349	5,841,031	13,346,070	221,572	413,100	8,194,524	3,710,047	1,517,649	57,152,342

#### Enterprise Fund

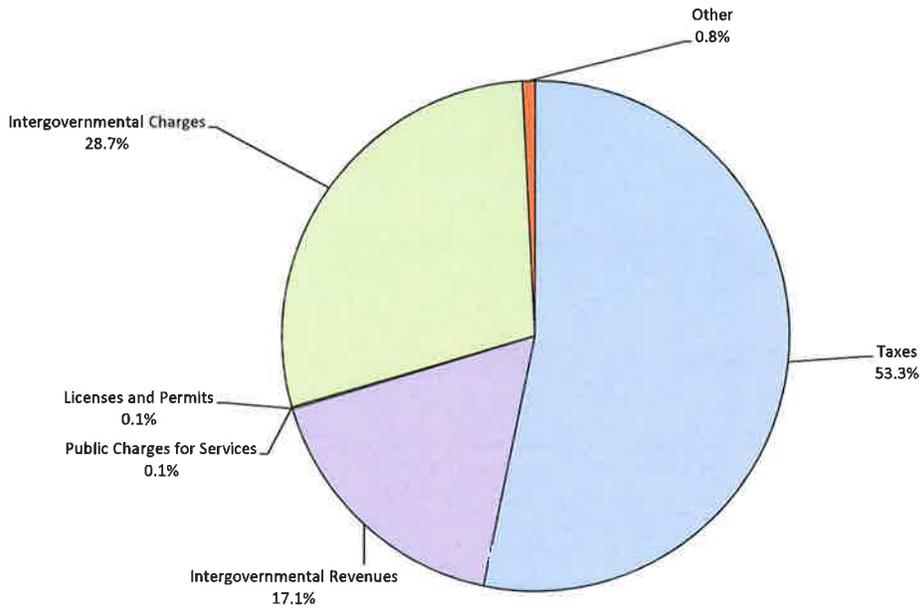
Fiscal Year	Taxes	Inter-Governmental	Licenses & Permits	Public Charges for Services	Inter-Governmental Charges for Services	Misc.	Total
2008	4,024,963	1,974,125	20,385	28,827	4,387,254	67,524	10,503,078
2009	4,115,486	1,704,856	14,630	4,741	3,525,452	17,065	9,382,230
2010	4,017,693	1,986,453	15,700	15,760	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
2017	5,694,096	1,829,209	7,750	6,200	3,068,285	87,135	10,692,675

Note: All revenues are based on actual from 2008-2015. The 2016 and 2017 are the adopted budget revenues.

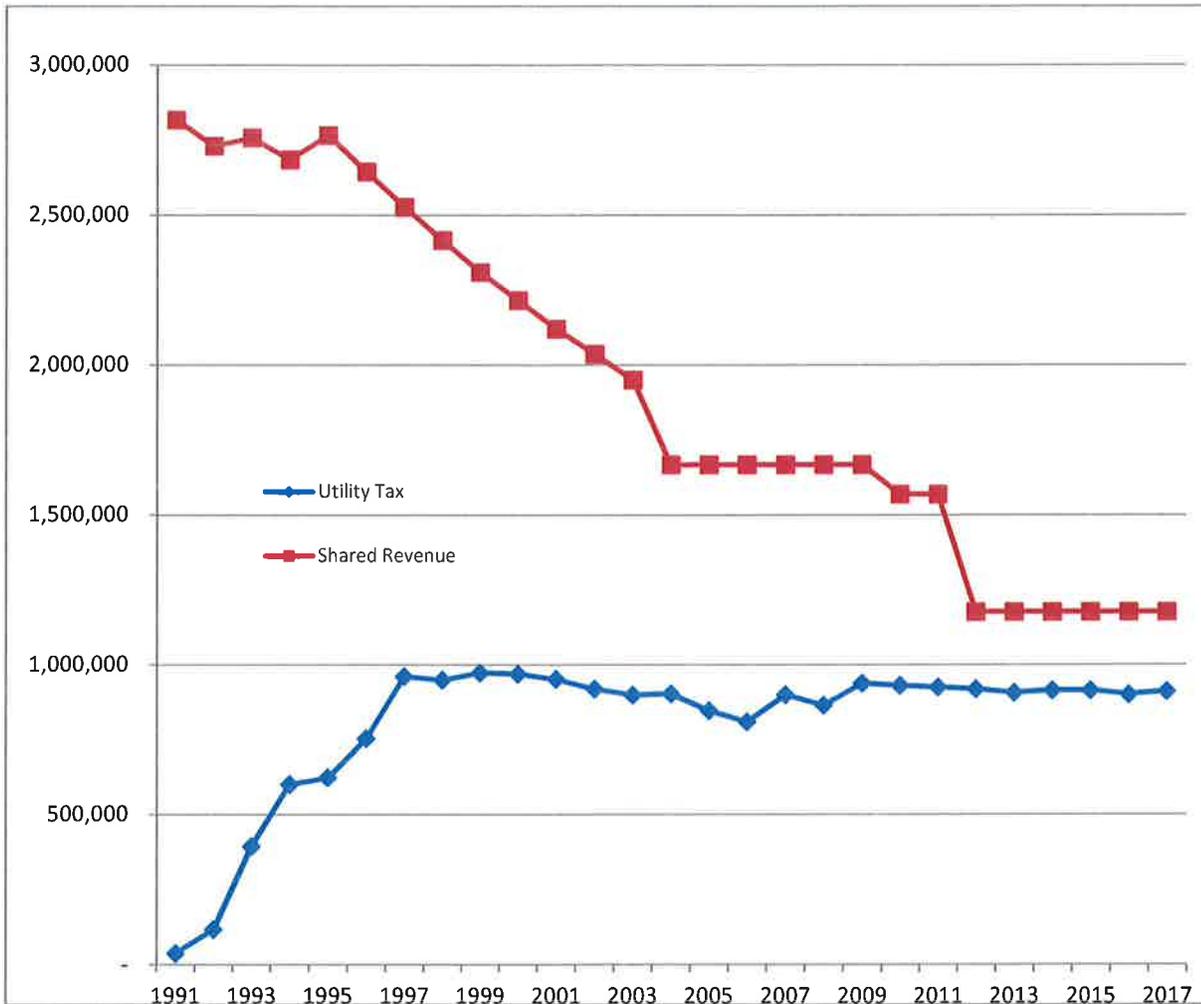
## Sources of Revenues-Governmental Funds



## Sources of Revenues-Enterprise Fund

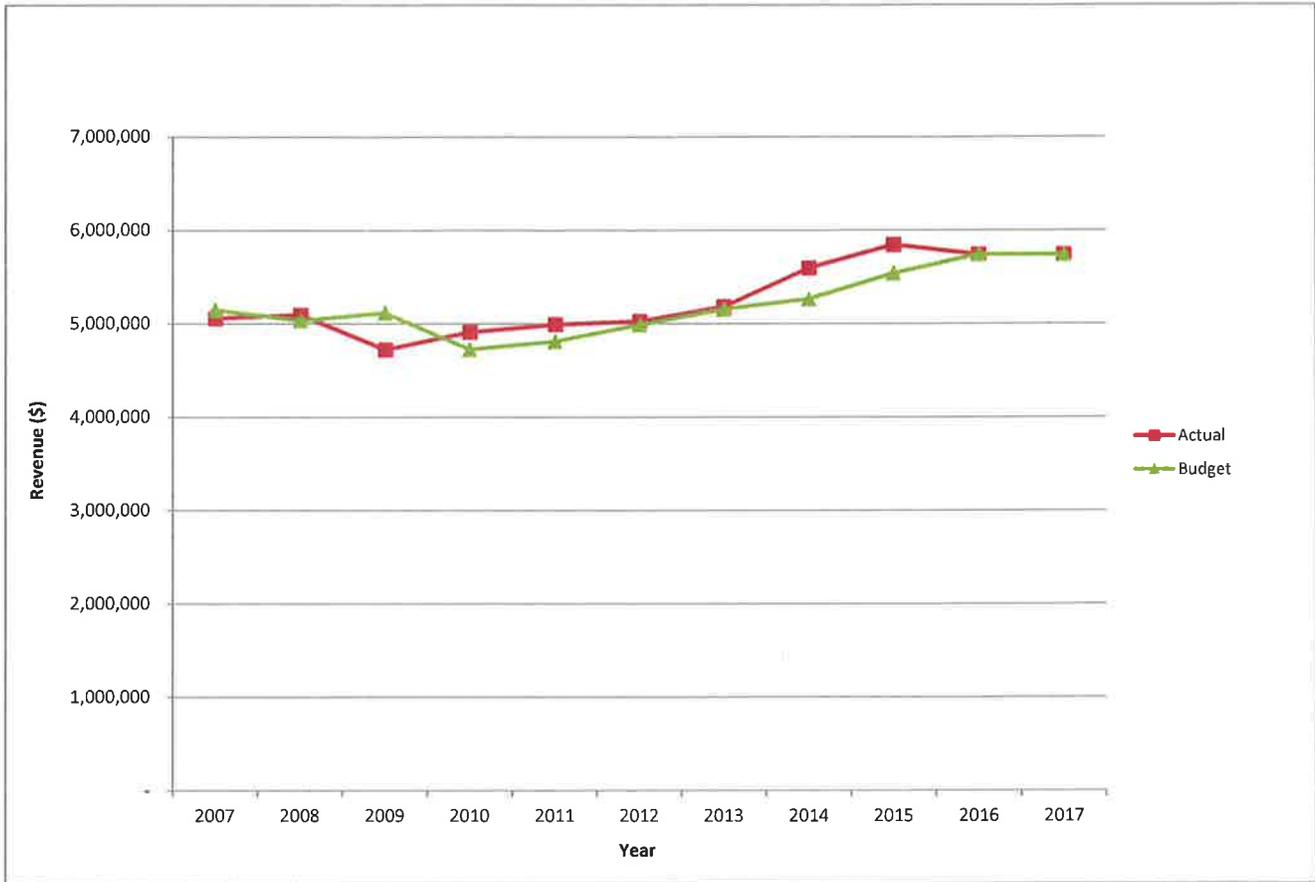


# Shared Revenue Analysis



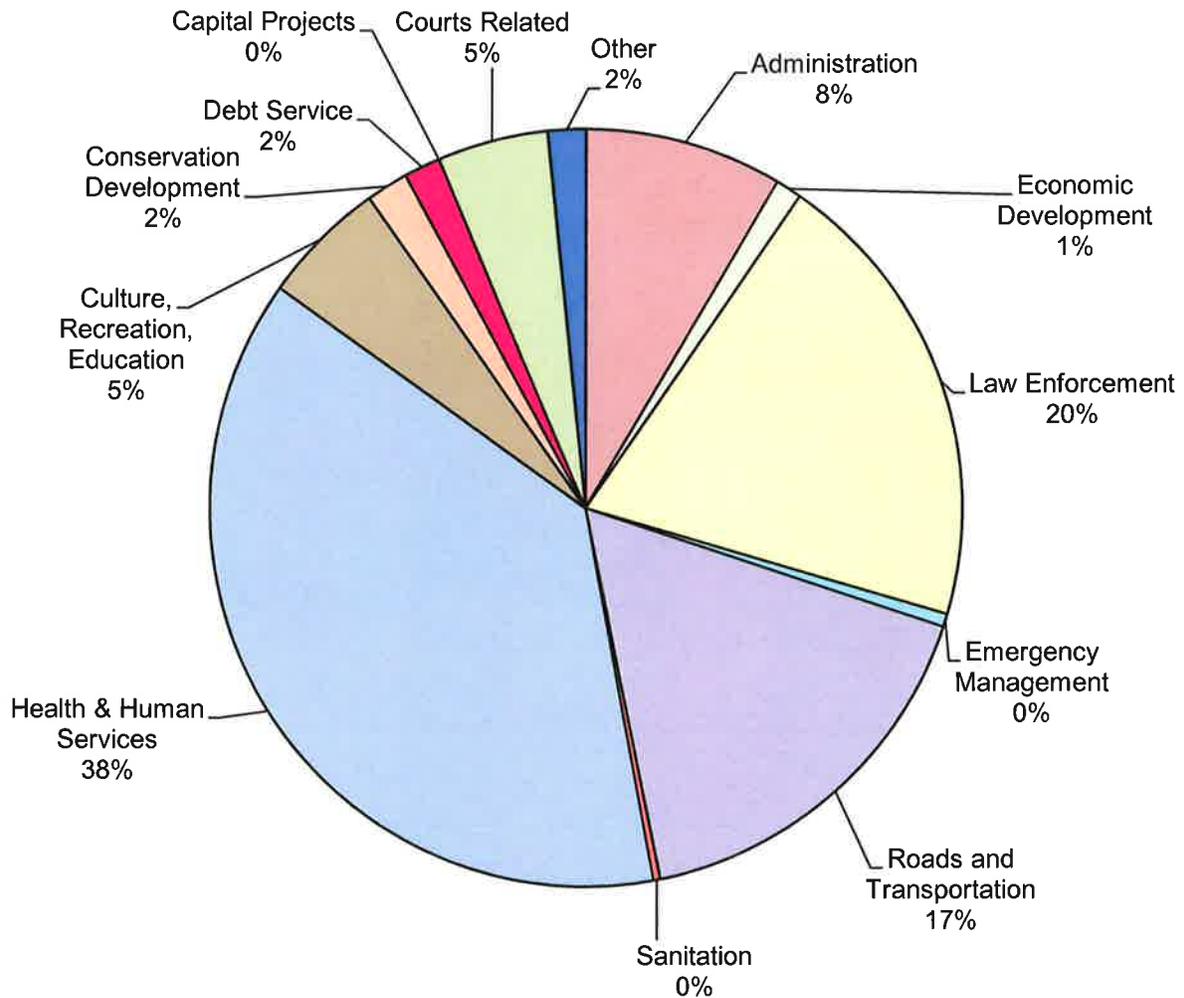
Year	Utility Tax Revenue				General Shared Revenue			
	Utility Tax Revenue	Percent Change Prior Yr	Rolling 3 year Average	Rolling 5 year Average	General Shared Revenue	Percent Change Prior Yr	Rolling 3 year Average	Rolling 5 year Average
2005	846,548	-6.30%	-2.67%	-2.65%	1,668,012	0.01%	-6.24%	-5.40%
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	914,669	-0.02%	-0.16%	-0.35%	1,177,263	0.00%	0.00%	-5.00%
2016	est 901,572	-1.43%	-0.21%	-0.51%	1,177,263	0.00%	0.00%	-5.00%
2017	est 911,353	1.08%	-0.12%	-0.16%	1,177,263	0.00%	0.00%	0.00%

# Sales Tax Revenue Analysis



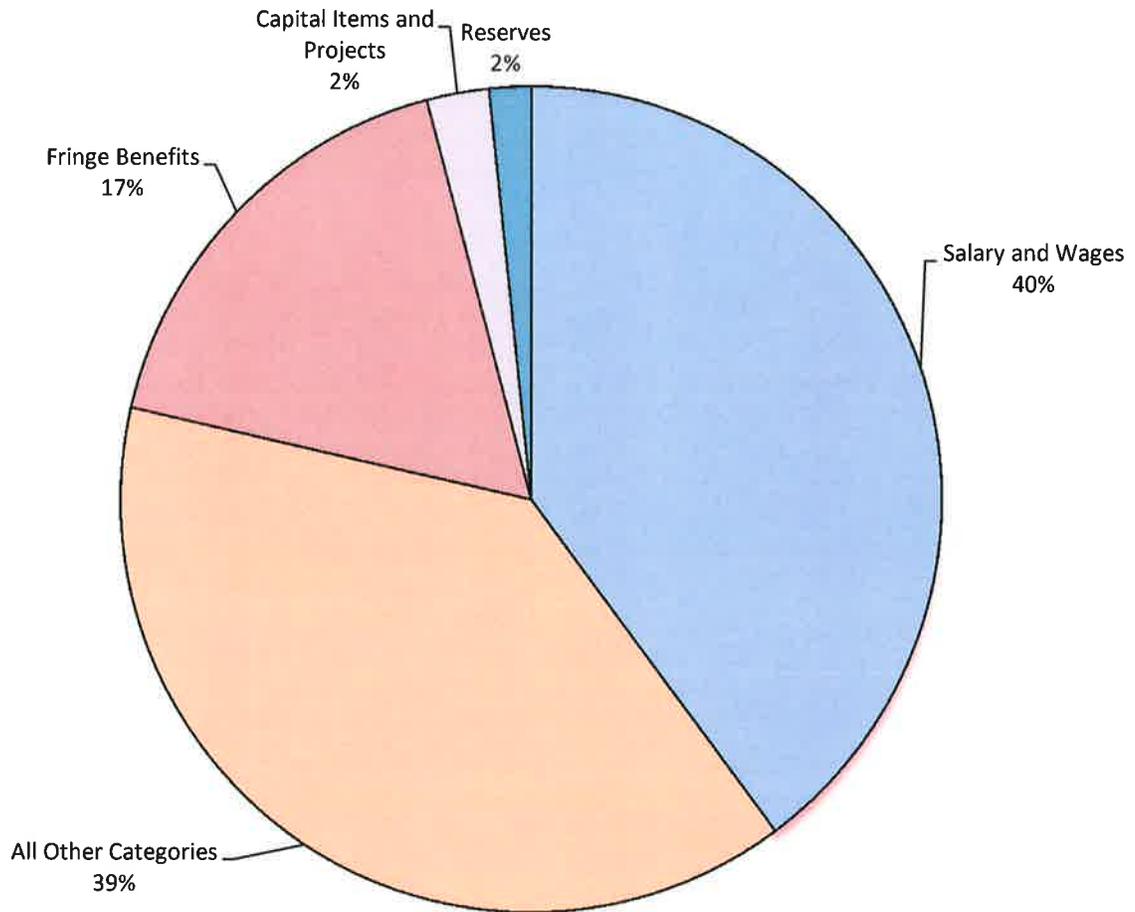
Year	Actual				Budget				Actual vs. Budget			
	Actual Revenue	Percent Change Prior Year	Rolling 3 year Average	Rolling 5 year Average	Budget	Percent Change Prior Year	Rolling 3 year Average	Rolling 5 year Average	Actual vs. Budget	Percent from Actual	Rolling 3 year Average	Rolling 5 year Average
2007	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	5,847,633	4.47%	5.18%	3.58%	5,541,031	5.24%	3.59%	3.25%	306,602	5.53%	4.14%	3.42%
2016	5,741,031	Est -1.82%	3.53%	2.88%	5,741,031	3.61%	3.66%	3.61%	-	0.00%	3.95%	2.66%
2017	5,841,031	Est 1.74%	1.46%	3.09%	5,841,031	1.74%	3.53%	3.23%	-	0.00%	1.84%	2.48%

## Major Expenditures by Function-All Funds



Administration	6,130,526
Economic Development	813,920
Law Enforcement	14,356,965
Emergency Management	397,456
Roads and Transportation	12,074,513
Sanitation	211,002
Health & Human Services	27,223,748
Culture, Recreation, Education	3,866,618
Conservation Development	1,298,824
Debt Service	1,134,343
Capital Projects	-
Courts Related	3,457,484
Other	1,172,641
<b>Total</b>	<b>72,138,040</b>

## Expenditure by Account Category



Salary and Wages	28,750,839
All Other Categories	27,930,749
Fringe Benefits	12,497,551
Capital Items and Projects	1,754,703
Reserves	1,204,198
<b>Total</b>	<b>72,138,040</b>

Note: The Highway Department Capital Items and Projects are spread among 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)	1,155,572			1,155,572	
General Revenues	9801	699920	Fund balance applies towards funding of benefit payouts	290,000			290,000	
General Revenues	9801	611104	Transfer Out of Fund balance (Human Services Capital)	(312,603)			(312,603)	
County Board	14	699700	Historical Commission, non-lapsing request		2,441		2,441	
JCEDC	31	699700	Economic Development, non-lapsing request		156,323		156,323	
Register of Deeds	1002	699700	Non-Lapsing request for redaction project		43,472		43,472	
County Clerk	1213	699700	Non-lapsing request-ICC			720	720	
Land Information	1303	699700	Statutorily restricted funds		67,815		67,815	
Parks	1806	699800	Carol Liddle estate funds, non-lapsing request		81,928		81,928	
Parks	1806	699700	Carlin Weld Park, non-lapsing request		25,055		25,055	
Parks	1812	699700	Carnes Park Development, non-lapsing request			86,426	86,426	
Parks	1814	699700	Garman Nature Preserve, non-lapsing request			329	329	
Parks	1816	699700	Glacial Heritage, non-lapsing request		16,209		16,209	
Parks	1824	699800	Bike Trail, non-lapsing request			110,951	110,951	
Parks	1826	691100	Dog Park, non-lapsing request			54,247	54,247	
Sheriff	2010	699700	Drug Education, non-lapsing request			1,520	1,520	
Sheriff	2011	699700	Drug Restitution, non-lapsing request		8,719		8,719	
Sheriff	2012	699700	Vehicle Forfeiture Replacement, non-lapsing request		3,932		3,932	
Sheriff	2104	699700	Federal Forfeiture, non-lapsing request		209,057		209,057	
Sheriff	2105	699700	CEASE, non-lapsing request		201		201	
Sheriff	2108	699700	State Forefeiture, non-lapsing request		5,259		5,259	
Sheriff	2203	699700	Jail Assessment Fund, statutorily restricted funds		165,523		165,523	
Emergency Mgmt	2703	699800	HMPG Flood Mitigation, non-lapsing request		93,728		93,728	
Emergency Mgmt	2706	699700	Hazmat Operations, non-lapsing request			3,035	3,035	
UW Extension	6801	699700	4-H Activities, non-lapsing request related to donation			1,680	1,680	
UW Extension	6803	699700	UW Educational Supplies, non-lapsing request			2,483	2,483	
UW Extension	6811	699700	Agriculture Program, non-lapsing request			3,539	3,539	
UW Extension	6815	699700	Master Gardener, non-lapsing request			2,215	2,215	
UW Extension	6816	699700	Pesticide Program, non-lapsing request			8,029	8,029	
UW Extension	6819	699700	Tractor Safety, non-lapsing request			4,419	4,419	
Fair Park	6906	699800	Non-lapsing request for capital items		28,477		28,477	
Land & Water	7019	699800	Farmland Preservation, non-lapsing request-capital			92,881	92,881	
Planning & Zoning	7101	699700	Comprehensive Plan Update/Transportation Plan			35,000	35,000	
Planning & Zoning	7109	699700	Solid Waste, non-lapsing request-operational		141,002		141,002	
<b>General Fund totals</b>				<b>1,132,969</b>	<b>1,049,141</b>	<b>407,474</b>	<b>2,589,584</b>	
Health			Non-lapsing request for operational	130,199				
Health			Non-lapsing request for capital	0			130,199	
Human Services	5210	611103	Transfer In from General Fund for Capital using Fund Balance	312,603			312,603	
Highway Dept.			Use of Fund Balance for a portion of a road construction project	1,260,637			1,260,637	
<b>Grand Totals</b>				<b>2,836,408</b>	<b>1,049,141</b>	<b>407,474</b>	<b>4,293,023</b>	
				Prior Year budget (2016)	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

# Capital Budget

Department	Bus Unit	Account Number	Description	Requested Amount	Adoped Budget	Related Funding	Use of Fund Balance	Levy Request	Class	Comment
Parks	1801	594811	Replace pickup truck	30,000	30,000		(30,000)	0	CR	
Parks	1801	594810	Replace mower 2880	18,000	18,000		(18,000)	0	CR	
Parks	1809	594829	Install electricity-Carlin Weld	7,500	7,500	(7,500)		0	CR	Donated Funds
Parks	1826	594820	Fencing for Dog Park	40,000	40,000	(40,000)		0	CR	Restricted Funds
Central Services	1901	594822	Re-roof Drug Task Force building	28,000	28,000		(28,000)	0	GG	
Central Services	1901	594820	Replce existing flooring	15,000	15,000		(15,000)	0	GG	
Central Services	1901	594822	Replace hot water heating coil in AHU#2 Courthouse	23,000	23,000		(23,000)	0	GG	
Central Services	1901	594822	Courtroom Branch 1 remodel	50,000	45,000		(45,000)	0	GG	
Central Services	1901	594822	Remodel 2nd floor-north restroom	163,000	163,000		(163,000)	0	GG	
Sheriff	2001	594810	MDC off-site access to CIS, CAD with GPS	280,000	280,000		(280,000)	0	PS	
Sheriff	2001	594811	Replace Vehicle-unmarked squad	26,000	26,000			(26,000)	PS	
Sheriff	2001	594811	Replace SUV, K-9 vehicle	40,000	30,000			(30,000)	PS	
Sheriff	2001	594811	Replace transport van	30,000	30,000			(30,000)	PS	
Sheriff	2001	594811	Propane system for SUV and van	8,000	8,000		(8,000)	0	PS	
Sheriff	2001	594811	Dive bus or dive transport vehicle	250,000				0	PS	
Sheriff	2001	594810	Replace UPS system	25,000	25,000		(15,969)	(9,031)	PS	
Sheriff	2006	594820	Receiver Site-Lake Mills	90,000	90,000		(90,000)	0	PS	
Sheriff	2006	594810	Replace Command radio	5,000	5,000		(5,000)	0	PS	
Sheriff	2006	594820	Text to 911 services	7,000				0	PS	
Sheriff	2012	594811	Drug Task force vehicle	7,000	7,000	(7,000)		0	PS	DTF Funds
Sheriff	2015	594809	Shooting range remodel for DAAT room	10,000	10,000		(10,000)	0	PS	
Sheriff	2203	594819	Food Slicer	6,045	6,045	(6,045)		0	PS	Jail Assessment Funds
District Attorney	1601	594813	Scanner	7,000	7,000		(7,000)	0	GG	
Clerk of Courts	2401	594810	Update Technology-One of the Courtrooms (MIS)	50,000	50,000		(50,000)	0	GG	
Emergency Mgmt	2703	594808	Flood Mitigation Land Purchase (HMPG)	113,555	113,555	(113,555)		0	PS	State Aid
UW-Extension	6801	594813	Replace color copier/printer	10,000				0	CR	
Fair Park	6901	594821	Parking Lot Repair	30,000	30,000		(30,000)	0	CR	
Fair Park	6901	594819	Signage-LED Hwy 18	60,000				0	CR	
Fair Park	6901	594820	Wi-Fi Grounds	35,000				0	CR	
Fair Park	6901	594822	Activity Center Floor-Refinish	20,000				0	CR	
Fair Park	6901	594819	Portable bleachers	25,000	25,000		(25,000)	0	CR	
<b>General Fund totals</b>				<b>1,509,100</b>	<b>1,112,100</b>	<b>(174,100)</b>	<b>(842,969)</b>	<b>(95,031)</b>		
Human Services	5210	594811	Purchase two new fleet vehicles	38,000	38,000		(38,000)	0	HH	
Human Services	5210	594811	Replace Mini Van	25,000	25,000		(25,000)	0	HH	
Human Services	5210	594811	Purchase used truck	15,000	15,000		(15,000)	0	HH	
Human Services	5210	594822	Remodel public restrooms	60,000				0	HH	
Human Services	5210	594820	Replace shifted sidewalks	15,000	15,000		(15,000)	0	HH	
Human Services	5210	594820	Install moveable partition wall	25,000				0	HH	
Human Services	5210	594822	Replace Roofing, Health and Human Services Building	85,000	85,000		(85,000)	0	HH	
Human Services	5210	594801	IS Projects	114,603	114,603		(114,603)	0	HH	
Human Services	5210	594820	Replace existing flooring	20,000	20,000		(20,000)	0	HH	

# Capital Budget

Department	Bus Unit	Account Number	Description	Requested Amount	Adoped Budget	Related Funding	Use of Fund Balance	Levy Request	Class	Comment
Highway-Equipment	53241		Tri/Quad Axle Plow Trucks (6)	1,740,000	1,740,000	(1,740,000)		0	PW	Machinery Fund
Highway-Equipment	53241		Sweepers (2)	120,000	120,000	(120,000)		0	PW	Machinery Fund
Highway-Equipment	53241		Highway Maintenance-Support Equipment	60,000	60,000	(60,000)		0	PW	Machinery Fund
Highway-Equipment	53241		End Loaders (5)	895,500	895,500	(895,500)		0	PW	Machinery Fund
Highway-Equipment	53241		Trade Ins	(1,395,500)	(1,395,500)	1,395,500		0	PW	Machinery Fund
Highway-Projects	53312		Construction-CTH A (Crossman Road-Lake Mills)	790,000	790,000		(790,000)	0	PW	
Highway-Projects	53312		Construction-CTH P (CTH E-CTH F) Phase 1	1,900,000	1,900,000			(1,900,000)	PW	
Highway-Projects	53312		Rehabilitation-CTH Y (CTH D-CTH F)	800,000	800,000		(470,637)	(329,363)	PW	
Highway-Projects	53312		Resurface-CTH Y (US 18-STH 26)	1,487,000	1,487,000	(192,000)		(1,295,000)	PW	
Highway-Projects	53312		Building and Equipment Storage Allocation to projects	195,000	195,000			(195,000)	PW	
MIS -- PC Group	8501	594810	VMWare Server 3	17,000	17,000			(17,000)	GG	
MIS -- PC Group	8501	594810	Exchange server software	90,000	90,000			(90,000)	GG	
MIS -- PC Group	8501	594810	Microsoft Office replacement software	150,000				0	GG	Allocated to all departments
MIS -- PC Group	8510	594810	UPS replacement (Human Services)	18,000				0	GG	Allocated to all departments
MIS -- PC Group	8510	594810	Switches-non fiber central switch in remote buildings	175,000	175,000	(175,000)		0	GG	Allocated to all departments
MIS -- PC Group	8510	594810	Kemp load balancer	25,000	25,000	(25,000)		0	GG	Allocated to all departments
MIS -- PC Group	8510	594810	RSA security tokens	23,000	23,000			(23,000)	GG	
<b>Grand Totals</b>				<b>8,996,703</b>	<b>8,346,703</b>	<b>(1,986,100)</b>	<b>(2,416,209)</b>	<b>(3,944,394)</b>		
CD			Conservation and Development	0	0	0	0	0	CD	
CR			Culture/Recreation/Education	275,500	150,500	(47,500)	(103,000)	0	CR	
GG			General Government	834,000	661,000	(200,000)	(331,000)	(130,000)	GG	
HH			Health and Human Services	397,603	312,603	0	(312,603)	0	HH	
PS			Public Safety	897,600	630,600	(126,600)	(408,969)	(95,031)	PS	
PW			Public Works	6,592,000	6,592,000	(1,612,000)	(1,260,637)	(3,719,363)	PW	
<b>Grand Totals</b>				<b>8,996,703</b>	<b>8,346,703</b>	<b>(1,986,100)</b>	<b>(2,416,209)</b>	<b>(3,944,394)</b>		

## ***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, 2016

The projection of balances for year end 2016 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, 2016 are projected at almost \$64,353,095 which is a \$1,319,007 decrease from the December 31, 2015 year-end combined. The primary reason for that is the planned use of unrestricted fund balance of \$1,051,049 in the general fund for capital purchases with the final closure of 2014 year end. 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 \$28,162,701, which is an estimated increase of \$1,858,563.
- Health Department Fund Balance-The year end estimate for 2016 is approximately \$698,962.
- Human Services Fund Balance-The year end estimate for 2016 is approximately \$471,177.
- Debt Service Fund Balance- There will be no fund balance in the debt service fund and should continue to remain at \$0.
- Capital Projects Fund Balance-The 2016 year-end estimated fund balance is \$1,848,046. The projects remaining in the fund to be completed yet are two Highway Department satellite shops and the demolition of the old highway shop. Currently we had those budgeted in 2015 and will do a budget amendment with the carryover of funds and have better estimates on cost.
- Enterprise Fund Balance-This fund is comprised of the Highway department. Fund balance is projected at \$33,172,209.

### December 31, 2017

The year-end 2017 projection is based on 2017 budgeted revenues and expenditures. At the end of 2017, the total combined fund balances are estimated at \$63,067,324, a decrease of \$1,285,771 from the estimated 2016 level. This decrease is due to budgeted use of fund balances from the 2015 financial statement year-end balance.

In 2015, the balance was \$33,769,434 in the governmental funds, \$32,313,862 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 2015, \$1,455,572 is unrestricted fund balance to be used in the 2017 budget, however that was reduced by a County Board action to utilize \$300,000 for part of a new Enterprise Resource System (ERP) leaving \$1,155,572. Enterprise fund balance was \$31,902,668 at the end of 2015, of that balance \$24,832,253 is net investment in capital assets, \$1,038,459 is restricted for specific purposes and the remaining \$6,031,956 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
<b>2013</b>								
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	<u>29,217,246</u>	<u>858,128</u>	<u>664,436</u>	<u>85,102</u>	<u>4,406,385</u>	<u>15,461,262</u>	-	<u>50,692,559</u>
<b>2014</b>								
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	<u>29,295,219</u>	<u>890,819</u>	<u>675,833</u>	<u>187,590</u>	<u>2,202,185</u>	<u>28,454,741</u>	-	<u>61,706,387</u>
<b>2015</b>								
Balance 1/1/15	29,295,219	890,819	675,833	187,590	2,202,185	28,454,741	-	61,706,387
2014 Net Position Restated for Pension	-	-	-	-	-	916,882	-	916,882
Revenues (Includes Levy)	27,922,666	1,679,999	21,522,109	1,180,096	3,002	11,176,418	1,314,871	64,799,161
Expenditures	27,427,177	1,738,336	20,989,128	1,410,400	4,277,576	12,027,514	1,314,871	69,185,002
Other Financing Sources (Uses)	230,556	-	(216,556)	118,098	3,920,435	3,382,141	-	7,434,674
Balance 12/31/15	<u>30,021,264</u>	<u>832,482</u>	<u>992,258</u>	<u>75,384</u>	<u>1,848,046</u>	<u>31,902,668</u>	-	<u>65,672,102</u>
<b>2016</b>								
Balance 1/1/16	30,021,264	832,482	992,258	75,384	1,848,046	31,902,668	-	65,672,102
Estimated Revenues (Includes Levy)	29,521,925	1,448,839	20,660,486	1,138,284	57,800	10,758,282	1,409,482	64,995,098
Estimated Expenditures	31,380,488	1,582,359	21,181,567	1,213,668	57,800	11,851,066	1,482,876	68,749,824
Estimated Other Financing Sources/(Uses)	-	-	-	-	-	2,362,325	73,394	2,435,719
Estimated Balance 12/31/16	<u>28,162,701</u>	<u>698,962</u>	<u>471,177</u>	-	<u>1,848,046</u>	<u>33,172,209</u>	-	<u>64,353,095</u>
<b>2017</b>								
Estimated Balance 1/1/17	28,162,701	698,962	471,177	-	1,848,046	33,172,209	-	64,353,095
Budgeted Revenues	16,445,841	587,561	15,379,276	-	-	4,998,579	1,456,415	38,867,672
Budgeted Expenditures	31,698,630	1,555,967	24,209,373	1,134,343	-	11,953,312	1,586,415	72,138,040
Budgeted Other Financing Sources/(Uses)	1,434,012	-	312,603	-	-	1,260,637	-	3,007,252
Tax Levy	12,663,205	838,207	8,517,494	1,134,343	-	5,694,096	130,000	28,977,345
Estimated Balance 12/31/17	<u>27,007,129</u>	<u>568,763</u>	<u>471,177</u>	-	<u>1,848,046</u>	<u>33,172,209</u>	-	<u>63,067,324</u>
Change in Balance for 2017	1,155,572	130,199	-	-	-	-	-	1,285,771

# Fund Balance Policy Application

For Budget Year 2017

	General Fund	Health Department
Audited fund balance, 12/31/15	30,021,264	832,482
Unadjusted fund balance, 12/31/15	30,021,264	832,482
Less non-spendable fund balances:		
Inventory	(293,953)	
Deposits held by WMMIC (\$783,000-not included in policy)	-	
Delinquent property taxes	(2,562,228)	
Prepaid expenditures	<u>(1,020,993)</u>	(18,205)
Total	(3,877,174)	
Less restricted fund balances		
Other restricted fund balances by departments	<u>(1,954,166)</u>	(19,319)
Less committed fund balances		
Liability insurance	<u>(197,593)</u>	(197,593)
Less assigned fund balances		
Fund balance applied against 2016 tax levy-General Fund	(755,961)	
Fund balance applied against 2016 tax levy-Human Services	(295,088)	
Fund balance applied against 2016 tax levy-Health	-	(129,973)
Other committed fund balances by departments	(1,496,591)	
Fund balance committed for 2016 MIS budget	<u>(74,000)</u>	(2,621,640)
Total	(2,621,640)	
Vested holiday pay	(609)	
Vested sick pay reserve	(1,122,114)	
Elected sick pay reserve	(52,971)	
Vested vacation pay reserve	(1,745,835)	
Vested comp pay reserve	<u>(37,971)</u>	
Total	<u>(2,959,500)</u> *	
Less assigned fund balance for working capital		
Health Dept working capital surplus	<u>-</u>	
Unassigned fund balance, 12/31/15	18,411,191	664,985
Working Capital		
Total budgeted expenditures (2016 budget)	67,822,472	1,699,279
Working capital (required two month minimum)	(11,303,746)	(283,214)
Working capital (three months goal)	<u>(5,651,873)</u>	<u>(141,607)</u>
Unassigned fund balance less working capital 12/31/15	1,455,572	240,164
Less County Board actions during 2016		
ERP System	(300,000)	
<b>Net "available" unassigned fund balance</b>	<b><u>1,155,572</u></b>	<b><u>240,164</u></b>

\* 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***

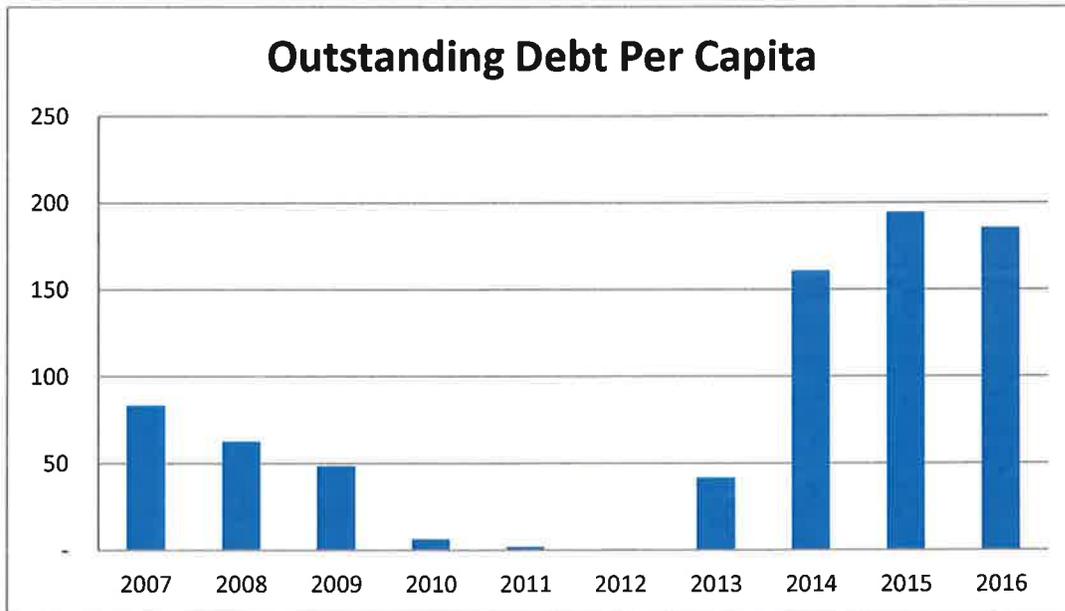
Outstanding debt is defined as the remaining principal on general obligation bonds which the County has pledged its full faith and credit, and unlimited taxing power. Dividing the outstanding debt by the current population is another indicator of the burden on the community of the general obligation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

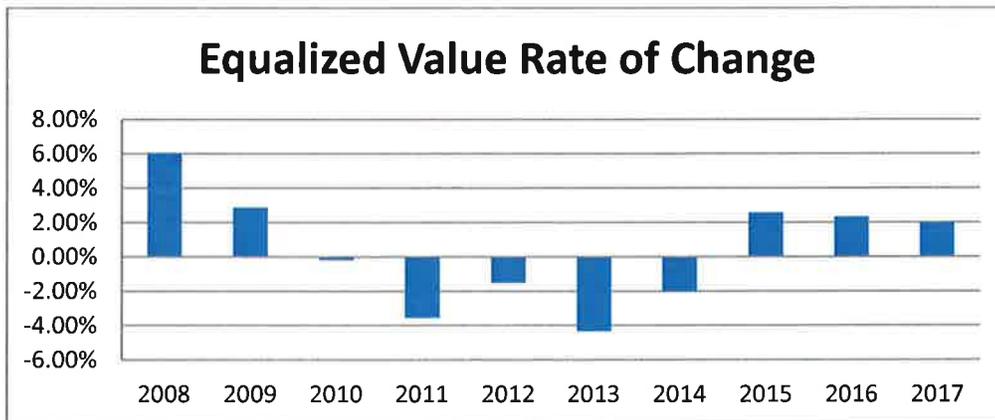
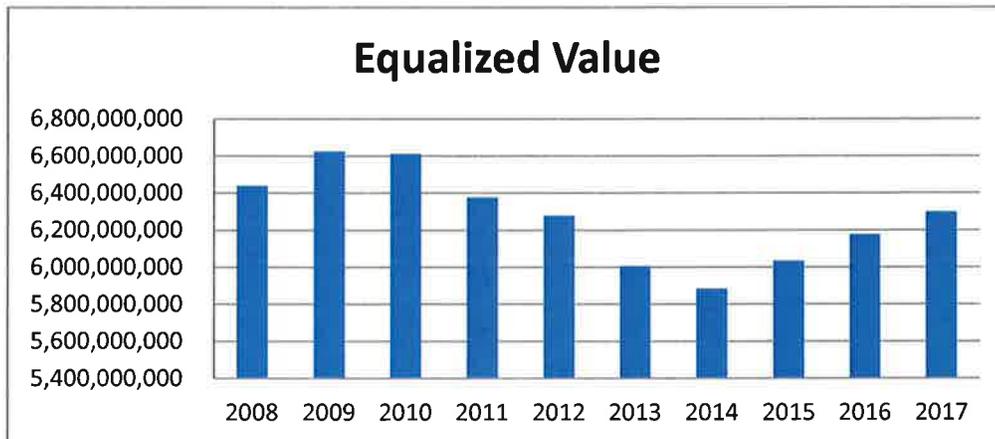


Year	Current Year Borrowing	Outstanding Debt	Population	Debt Per Capita
2007	-	6,697,230	80,411	83
2008	-	5,069,176	81,022	63
2009	-	3,944,215	81,310	49
2010	-	530,213	83,686	6
2011	-	163,405	83,794	2
2012	-	54,468	83,857	1
2013	3,505,000	3,505,000	83,940	42
2014	9,995,000	13,500,000	83,974	161
2015	3,885,000	16,390,000	84,255	195
2016	-	15,645,000	84,262	186

# ***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.



<b>Valuation Year</b>	<b>Total Value</b>	<b>Change in Valuation</b>	<b>Rate of Change</b>
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%
2017	6,299,618,300	122,462,500	1.98%

## Equalized Value by Municipality

According to the August 9, 2016 reports provided by the State Department of Revenue, the total equalized property value in Jefferson County, including all Tax Increment Districts, is \$6,659,943,700. This represents an increase of \$171,301,500 or 2.64% from 2015. A table listing the 2015 and 2016 equalized values for municipalities is presented below.

MUNICIPALITY	2015 EQUAL PROP. VALUE	2016 EQUAL PROP. VALUE	2015-2016 CHANGE	% CHANGE
<b>CITIES</b>				
Fort Atkinson	874,030,900	870,654,000	(3,376,900)	-0.39%
Jefferson	481,758,700	481,469,500	(289,200)	-0.06%
Lake Mills	490,855,800	511,900,300	21,044,500	4.29%
Waterloo	200,393,000	210,992,900	10,599,900	5.29%
Watertown	869,596,400	879,928,200	10,331,800	1.19%
Whitewater	75,235,900	77,491,900	2,256,000	3.00%
<b>TOTAL CITIES</b>	<b>2,991,870,700</b>	<b>3,032,436,800</b>	<b>40,566,100</b>	<b>1.36%</b>
<b>VILLAGES</b>				
Cambridge	5,369,500	5,596,500	227,000	4.23%
Johnson Creek	296,300,300	312,986,500	16,686,200	5.63%
Lac La Belle	830,100	829,400	(700)	-0.08%
Palmyra	119,549,500	122,758,200	3,208,700	2.68%
Sullivan	45,021,800	45,368,900	347,100	0.77%
<b>TOTAL VILLAGES</b>	<b>467,071,200</b>	<b>487,539,500</b>	<b>20,468,300</b>	<b>4.38%</b>
<b>TOWNS</b>				
Aztalan	131,877,600	129,921,600	(1,956,000)	-1.48%
Cold Spring	74,307,200	73,343,000	(964,200)	-1.30%
Concord	170,160,400	175,855,600	5,695,200	3.35%
Farmington	131,350,600	138,655,100	7,304,500	5.56%
Hebron	98,421,300	99,644,500	1,223,200	1.24%
Ixonia	426,022,700	444,159,700	18,137,000	4.26%
Jefferson	181,086,100	188,369,600	7,283,500	4.02%
Koshkonong	361,841,600	371,324,300	9,482,700	2.62%
Lake Mills	271,114,600	295,610,500	24,495,900	9.04%
Milford	103,519,000	106,674,000	3,155,000	3.05%
Oakland	346,539,300	353,811,100	7,271,800	2.10%
Palmyra	182,016,800	182,498,300	481,500	0.26%
Sullivan	179,720,200	190,371,400	10,651,200	5.93%
Sumner	107,762,600	113,024,600	5,262,000	4.88%
Waterloo	87,590,000	93,207,300	5,617,300	6.41%
Watertown	176,370,300	183,496,800	7,126,500	4.04%
<b>TOTAL TOWNS</b>	<b>3,029,700,300</b>	<b>3,139,967,400</b>	<b>110,267,100</b>	<b>3.64%</b>
<b>TOTAL COUNTY</b>	<b>6,488,642,200</b>	<b>6,659,943,700</b>	<b>171,301,500</b>	<b>2.64%</b>

SOURCE: Wisconsin Department of Revenue

## *Equalized Value of Taxable Property*

BUDGET YEAR	RESIDENTIAL PROPERTY	COMMERCIAL PROPERTY	MFG. PROPERTY	AGRICULTURE PROPERTY
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
2017	4,782,317,000	997,559,900	278,893,800	46,529,100

BUDGET YEAR	OTHER	PERSONAL PROPERTY	LESS: TAX INCREMENTAL DISTRICT (TID)	TOTAL TAXABLE EQUALIZED VALUE
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
2017	416,875,200	137,768,700	360,325,400	6,299,618,300

SOURCE: Wisconsin Department of Revenue

## *Principal Taxpayers*

<b>TAXPAYER</b>	<b>INDUSTRY</b>	<b>2015 TAXABLE ASSESSED VALUE</b>	<b>RANK</b>	<b>PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE</b>
CPG Partners LP	Commercial	32,444,400	1	0.53%
Standard Process	Manufacturing	25,231,009	2	0.41%
Wal-Mart Real Estate	Commercial	23,471,400	3	0.38%
Menards	Commercial	17,780,800	4	0.29%
Art Mfg Borrow Propco, LLC	Manufacturing	17,849,900	5	0.29%
Clasen Quality Coating	Manufacturing	15,846,300	6	0.26%
Watertown Square, LLC	Commercial	13,856,900	7	0.22%
Gundlach Properties, LLC	Commercial	12,195,106	8	0.20%
Cold Spring Egg Farm	Commercial	12,481,815	9	0.20%
Jones Dairy Farm	Manufacturing	11,614,500	10	0.19%
Total		182,772,130		2.97%

SOURCE: Jefferson County Tax System-2015

# Population by Municipality

According to the January 2016 preliminary population estimates by the Wisconsin Department of Administration the current population of Jefferson County is 84,262. This represents an increase of 576 persons county-wide, or .69% from the 2010 Census.

MUNICIPALITY	2010 CENSUS	2015	2016	2015-2016 CHANGE	% CHANGE
<b>CITIES</b>					
Fort Atkinson	12,368	12,355	12,441	86	0.70%
Jefferson	7,973	7,914	7,985	71	0.90%
Lake Mills	5,708	5,840	5,883	43	0.74%
Waterloo	3,333	3,330	3,371	41	1.23%
Watertown	15,402	15,414	15,409	(5)	-0.03%
Whitewater	3,240	3,226	2,942	(284)	-8.80%
<b>TOTAL CITIES</b>	<b>48,024</b>	<b>48,079</b>	<b>48,031</b>	<b>(48)</b>	<b>-0.10%</b>
<b>VILLAGES</b>					
Cambridge	109	108	108	-	0.00%
Johnson Creek	2,738	2,908	2,933	25	0.86%
Lac La Belle	1	1	1	-	0.00%
Palmyra	1,781	1,777	1,773	(4)	-0.23%
Sullivan	669	674	672	(2)	-0.30%
<b>TOTAL VILLAGES</b>	<b>5,298</b>	<b>5,468</b>	<b>5,487</b>	<b>19</b>	<b>0.35%</b>
<b>TOWNS</b>					
Aztalan	1,457	1,458	1,460	2	0.14%
Cold Spring	727	772	774	2	0.26%
Concord	2,072	2,086	2,085	(1)	-0.05%
Farmington	1,380	1,386	1,388	2	0.14%
Hebron	1,094	1,101	1,100	(1)	-0.09%
Ixonia	4,385	4,670	4,711	41	0.88%
Jefferson	2,178	2,183	2,182	(1)	-0.05%
Koshkonong	3,692	3,694	3,694	-	0.00%
Lake Mills	2,070	2,080	2,087	7	0.34%
Milford	1,099	1,112	1,113	1	0.09%
Oakland	3,100	3,088	3,087	(1)	-0.03%
Palmyra	1,186	1,180	1,175	(5)	-0.42%
Sullivan	2,208	2,213	2,217	4	0.18%
Sumner	832	811	796	(15)	-1.85%
Waterloo	909	908	907	(1)	-0.11%
Watertown	1,975	1,966	1,968	2	0.10%
<b>TOTAL TOWNS</b>	<b>30,364</b>	<b>30,708</b>	<b>30,744</b>	<b>36</b>	<b>0.12%</b>
<b>TOTAL COUNTY</b>	<b>83,686</b>	<b>84,255</b>	<b>84,262</b>	<b>7</b>	<b>0.01%</b>

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. The County also has a portion of UW-Whitewater in its boundaries that provide further opportunities with many of their key services and innovations related to entrepreneurship. 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 August 2016 was 3.9%, which is below the nation's average of 5.0% and the state at 4.0% (non-seasonally adjusted).

Jefferson County's top ten employers include:

<u>Employer</u>	<u>Industry</u>
Nasco Int'l Inc.	Plastic Manufacturing
Trek Bicycle Corporation	Bicycle & Parts Manufacturing
UW Health Partners	General Medical & Surgical Hospitals
Wal-mart	Discount Department Stores
Fort Healthcare Inc.	General Medical & Surgical Hospitals
Generac Power Systems Inc	Motor & Generator Manufacturing
Cygnus Business Media	All Other Support Services
County of Jefferson	Executive, Legislative Officers, Combined
South Comm Communications	Publishing Services
Spacesaver Corp.	Office Furniture Manufacturing

# Miscellaneous Statistics

As of December 31, 2015

<p><b>Form of Government</b></p> <p>County Administrator/County Board</p> <p>Date of Incorporation ..... 1836</p> <p>Population .....84,262</p> <p>Area in Square Miles .....583</p>	<p><b>Recreation</b></p> <p><u>County</u></p> <p>Number of Parks .....16</p> <p>Acres of Parks.....970</p> <ul style="list-style-type: none"> <li>• Glacial River Bicycle Trail (31.5 mi)</li> <li>• Funded Snowmobile Trail (182.7 mi)</li> <li>• Watertrails</li> </ul> <p><u>State &amp; Federal</u></p> <ul style="list-style-type: none"> <li>• Kettle Moraine State Forest</li> <li>• Glacial Drumlin State Bike Trail (24.41 mi)</li> <li>• Ice Age National Scenic Trail</li> <li>• Rock River National Water Trail</li> <li>• State Parks Aztalan, Holzhueter</li> <li>• DNR Wildlife Areas (15,543 acres)</li> </ul> <p>Town Parks (193.21 acres)</p> <p>Municipal Parks (630.62 acres)</p> <p>Private Golf Courses ..... 5</p>
<p><b>Farms</b> (as of 2015-from NASS Geo Database)</p> <p>Number of Farms Acres..... 3,181</p> <p>Number of Ground Acres ..... 355,282</p> <p>Cropland.....211,596</p>	<p><b>Public Safety</b></p> <p>County Sheriff Departments..... 1</p> <p>County 911 Dispatch ..... 1</p> <p>Local 911 Dispatch..... 3</p> <p>Local Police Departments.....10</p> <p><u>Local Fire Departments</u></p> <p>Partial Full-time..... 4</p> <p>Volunteer ..... 7</p> <p>Rescue Squads..... 9</p>
<p><b>Center Lane Miles</b></p> <p>Interstate .....20.4</p> <p>State ..... 159.1</p> <p>County ..... 257.3</p> <p>Local.....1,006.3</p>	<p><b>Hospitals</b></p> <p>Non-County ..... 1</p>
<p><b>Schools</b></p> <p><u>Public</u></p> <p>Elementary/Secondary ..... 17</p> <p>Middle School..... 7</p> <p>High School ..... 9</p> <p><u>Private</u></p> <p>Elementary/Secondary ..... 19</p> <p>High School ..... 3</p> <p><u>Higher Education</u></p> <p>Colleges..... 3</p>	
<p><b>Students</b></p> <p>Public.....12,553</p> <p>Private..... 3,074</p> <p>Total.....15,627</p>	

# Capital Finance Plan

## (Requests by Departments)

### For the Years 2018-2022

	Program Description	2018	2019	2020	2021	2022	Funding Sources
<b>008</b>	<b>Administration</b>						
	Administration--Capital Tax Levy	0	0	0	0	0	
<b>019</b>	<b>Central Services</b>						
	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
	<b>Central Services -- Capital Tax Levy</b>	<b>200,000</b>	<b>195,000</b>	<b>100,000</b>	<b>210,000</b>	<b>0</b>	
<b>023</b>	<b>Child Support</b>						
	Replace Copier/Printer/Fax/Scanner				5,800		Tax levy
	<b>Child Support--Capital Tax Levy</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,800</b>	<b>0</b>	
<b>024</b>	<b>Clerk of Courts</b>						
	Update Technology-Branch (MIS)	50,000					Tax levy
	Update Technology-Branch (MIS)		50,000				Tax levy
	<b>Clerk of Courts--Capital Tax Levy</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>017</b>	<b>Corporation Counsel</b>						
	Corporation Counsel--Capital Tax Levy	0	0	0	0	0	
<b>001</b>	<b>County Board</b>						
	County Board--Capital Tax Levy	0	0	0	0	0	
<b>012</b>	<b>County Clerk</b>						
	Replace Copier/Printer (Half Cost with Finance)	5,000					Tax levy
	<b>County Clerk--Capital Tax Levy</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>016</b>	<b>District Attorney</b>						
	District Attorney--Capital Tax Levy	0	0	0	0	0	
<b>003</b>	<b>Economic Development</b>						
	Economic Development--Capital Tax Levy	0	0	0	0	0	
<b>027</b>	<b>Emergency Management</b>						
	Emergency Management--Capital Tax Levy	0	0	0	0	0	
<b>069</b>	<b>Fair Park</b>						
	Portable Bleachers	35,000	35,000	35,000			Tax levy
	Blacktop/Gravel	30,000					Tax levy
	Horse Stalls	80,000	40,000				Tax levy
	Security Cameras	50,000					Tax levy
	Lighting Conversion-Replace with LED	10,000	10,000	75,000	75,000	75,000	Tax levy
	Pickup Truck-used	15,000					Tax levy
	Electronic Sign-Hwy 18	60,000					
	Wi-Fi Grounds	35,000					
	Activity Floor-Resurface	20,000					
	Tractor-50hp or higher		50,000				Tax levy
	Skidsteer		40,000				Tax levy
	PA System			30,000			Tax levy
	Electronic sign-Hwy. 26			120,000			Tax levy
	Outdoor Arena				30,000		Tax levy
	Kitchen Remodel				25,000		Tax levy
	General Building remodel and updates				75,000		Tax levy
	UTV-2 newer golf carts					16,000	Tax levy
	Portable stalls-sheep, goat, etc					40,000	Tax levy
	Sewer drain additions					35,000	Tax levy
	Portion of new Expo Center	6,200,000	6,200,000	1,500,000			Bonding
	Activity Center				3,000,000		Bonding

Activity Center	(6,200,000)	(6,200,000)	(1,500,000)	(3,000,000)		Bonding
Fair Park--Capital Tax Levy	335,000	175,000	260,000	205,000	166,000	

<b>026 Finance</b>						
Replace Copier/Printer (Half Cost with County Clerk)	5,000					Tax levy
Finance--Capital Tax Levy	5,000	0	0	0	0	

<b>004 Human Resources</b>						
Human Resources--Capital Tax Levy	0	0	0	0	0	

<b>070 Land &amp; Water Conservation</b>						
Replace Vehicle-Pick Up Truck					35,000	Tax Levy
Replace Vehicle-SUV					35,000	Tax Levy
Replace Digital Copy Machine					10,000	Tax Levy
Land & Water Conservation--Capital Tax Levy	0	0	0	0	80,000	

<b>013 Land Information</b>						
Replace Robotic Survey Unit	20,000					Recording Fees
Replace Land Surveyor Truck		20,000				Tax Levy
Replace GIS Viewer Project		20,000				Recording Fees
Replace VM Ware Server 2 and Software for GIS & Imaging			40,000			Recording Fees
Replace Survey GPS Unit			10,000			Tax Levy
Digital Aerial Imagery-County Wide Project			35,000			Recording fees
Replace SAN Storage or Move Data to Cloud				70,000		Recording Fees
Update Terrain Model Update (LIDAR) Project					100,000	Recording Fees
Program Recording Fees and Grant	(20,000)	(20,000)	(75,000)	(70,000)	(100,000)	Rec. Fees & Grants
Land Information--Capital Tax Levy	0	20,000	10,000	0	0	

<b>025 Medical Examiner</b>						
Medical Examiner--Capital Tax Levy	0	0	0	0	0	

<b>018 Parks Department</b>						
Replace pickup truck/with dump box	40,000					Tax levy
Crawfish River wetland restore planning & property implem.	20,000					Tax levy
Update park recreation open space plan		25,000				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
Playground equipment at Carnes Park				50,000		Tax levy
Truck hoist				7,500		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	60,000	74,000	62,000	57,500	0	

<b>071 Planning &amp; Zoning</b>						
Planning & Zoning--Capital Tax Levy	0	0	0	0	0	

<b>010 Register of Deeds</b>						
Register of Deeds--Capital Tax Levy	0	0	0	0	0	

<b>020 Sheriff</b>						
Replace patrol SUV's (7)	245,000					Tax levy
Squad propane units (7)	54,500					Tax levy
Replace one unmarked squad	26,000					Tax levy
Patrol K-9	16,000					Tax levy
Replace patrol SUV's (7)		248,000				Tax levy
Replace one unmarked squad		26,500				Tax levy
Prisoner transport van and propane system		39,000				Tax levy
Replace patrol SUV's (1) (K-9)			37,000			Tax levy
Replace one unmarked squad			27,500			Tax levy
Replace patrol SUV's (7)				250,000		Tax levy
Replace K-9 dog				16,000		Tax levy
Replace squad				27,500		Tax levy
Replace patrol SUV's (7)					275,000	Tax levy
Replace squad					27,500	Tax levy
Jail assessment funds						Jail assessment
Sheriff--Capital Tax Levy	341,500	313,500	64,500	293,500	302,500	

<b>014 Treasurer</b>						
Treasurer--Capital Tax Levy	0	0	0	0	0	

<b>068 UW Extension</b>						
Meeting room technology upgrade		50,000				Tax levy
Replace laser printer			10,000			Tax levy
Replace meeting room furnishings				10,000		Tax levy
Replace color copier/printer	10,000				10,000	Tax levy
UW Extension--Capital Tax Levy	10,000	50,000	10,000	10,000	10,000	

<b>053</b>	<b>Veterans Services</b>						
	Veterans Services--Capital Tax Levy	0	0	0	0	0	

<b>240</b>	<b>Health</b>						
	Vehicle replacement	30,000			29,000		Tax Levy
	Vehicle replacement-WIC Funding	(12,000)					Grant
	Health--Capital Tax Levy	18,000	0	0	29,000	0	

<b>250</b>	<b>Human Services</b>						
	Purchase two new fleet vehicles	38,000	40,000	40,000	40,000	40,000	Tax Levy
	Replace existing snow removal tractor	24,000					Tax Levy
	Replace 2008 minivan	25,000					Tax Levy
	Replace windows	50,000					Tax Levy
	Remodel Hillside mechanical room	50,000					Tax Levy
	Replace 11 passenger van		28,000				Tax Levy
	Replace boilers, Workforce Development Center		40,000				Tax Levy
	Replace HVAC Components, Workforce Dev Center			129,000			Tax Levy
	Replace back-up generator			120,000			Tax Levy
	Upgrade electric service and panels, Hillside Building				20,000		Tax Levy
	Replace back-up generator, Workforce Development Center				120,000		Tax Levy
	Replace HVAC Components, Human Services Building				216,000		Tax Levy
	Replace existing flooring-on going	20,000	20,000	20,000	20,000		Tax Levy
	Replace 2011 Ford F250					40,000	Tax Levy
	Human Services--Capital Tax Levy	207,000	128,000	309,000	416,000	80,000	

<b>400</b>	<b>Capital Projects</b>						
	Capital Projects--Capital Tax Levy	0	0	0	0	0	

<b>700</b>	<b>Highway Department-Equipment</b>						
	Tri/Quad-axle plow trucks (6)	1,590,000					Machinery Fund
	Tri/Quad-axle plow trucks (6)		1,200,000				Machinery Fund
	Small Trucks (13)			510,000			Machinery Fund
	Small Trucks (6)				220,000		Machinery Fund
	Single-axle plow trucks (8)					1,480,000	Machinery Fund
	Bull Dozer			175,000			Machinery Fund
	Motor Grader (2)			460,000			Machinery Fund
	Backhoe (Rubber-Tired)			260,000			Machinery Fund
	Roller/Compactor			130,000			Machinery Fund
	Asphalt Paver				450,000		Machinery Fund
	Roller/Compactor (2)				220,000		Machinery Fund
	Specialty Trucks (3)				200,000		Machinery Fund
	Tractors/mowing equipment (9)					750,000	Machinery Fund
	Highway maintenance-support equipment	55,000	55,000		55,000	55,000	Machinery Fund
	Highway pit/shop equipment					40,000	Machinery Fund
	Trade In	(395,000)	(105,000)	(455,000)	(195,000)	(1,145,000)	Machinery Fund
	Machinery fund	(1,250,000)	(1,150,000)	(1,080,000)	(950,000)	(1,180,000)	Machinery Fund
	Highway Department--Capital Tax Levy	0	0	0	0	0	

<b>700</b>	<b>Highway Department-Projects</b>						
	Construction-CTH P (CTH E-CTH F) 1.00 Mile	980,000					Tax Levy
	Resurface-CTH CI (STH 106-CTH Z) 5.10 Miles	1,800,000					Tax Levy
	Rehabilitation-CTH Y (Johnson Creek-STH 26) 4.50 Miles	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 N (Whitewater-STH 106) 6.52 Miles			2,300,000			Tax Levy
	Rehabilitation CTH N (STH 106-Jefferson) 4.00 Miles			2,900,000			Tax Levy
	Resurface CTH D (STH 59-STH 106) 6.00 Miles				2,150,000		Tax Levy
	Rehabilitation- CTH Q (STH 89-CTH B) 4.27 Miles				1,620,000		Tax Levy
	Rehabilitation-CTH Q (CTH B-CTH A) 2.00 Miles				1,350,000		Tax Levy
	Resurface CTH CW (Dodge-Waukesha County) 5.30 Miles					2,550,000	Tax Levy
	Rehabilitation-CTH K (Rock County-Fort Atkinson) 5.52 Miles					2,900,000	Tax Levy
	State Funds	(394,000)					State Funding
	Highway Department--Capital Tax Levy	5,006,000	4,210,000	5,200,000	5,120,000	5,450,000	

<b>750</b>	<b>MIS Department</b>						
	Various	791,000					Allocate to Departs
	Various		365,000				Allocate to Departs
	Various			479,700			Allocate to Departs
	Various				41,000		Allocate to Departs
	MIS--Capital Tax Levy	791,000	365,000	479,700	41,000	0	

County-wide Capital Levy	7,028,500	5,580,500	6,495,200	6,387,800	6,088,500
<b>Total</b>	<b>7,028,500</b>	<b>5,580,500</b>	<b>6,495,200</b>	<b>6,387,800</b>	<b>6,088,500</b>

Capital expenditures	15,290,500	13,730,500	10,250,200	11,507,800	7,368,500
State/federal grants	(812,000)	0	(1,100,000)	0	0
Program fees/user charges/donations	0	(800,000)	(75,000)	(1,170,000)	(100,000)
Machinery charges	(1,250,000)	(1,150,000)	(1,080,000)	(950,000)	(1,180,000)
Bond proceeds	<u>(6,200,000)</u>	<u>(6,200,000)</u>	<u>(1,500,000)</u>	<u>(3,000,000)</u>	<u>0</u>
<b>Total</b>	<b>7,028,500</b>	<b>5,580,500</b>	<b>6,495,200</b>	<b>6,387,800</b>	<b>6,088,500</b>
<b>Highway Projects</b>	<b>5,006,000</b>	<b>4,210,000</b>	<b>5,200,000</b>	<b>5,120,000</b>	<b>5,450,000</b>
<b>Other</b>	<b>2,022,500</b>	<b>1,370,500</b>	<b>1,295,200</b>	<b>1,267,800</b>	<b>638,500</b>

**Items Requested but Needing Further Discussion:**

- 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-2018

**Project Title** CTH P (CTH E - CTH F) - Construction (Phase II)

**Department** Highway

**Proposed 2018 Budget** \$ 980,000

Project Cost		Sources of Funds	
Planning, Design & Eng	-	Levy	786,000
Land Purchase	-	Revenue	-
Construction	980,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other (CHIP Funds)	194,000
<b>Total</b>	<b>980,000</b>	<b>Total</b>	<b>980,000</b>

Note: Project Cost and Sources of Funds should equal.

**Future Cost to Complete this Projects (Please Describe):**

Project will be completed in 2017 and 2018.

**Project Scope and Description:**

Project Type: Construction (Phase II)

Project Length: 1.00 miles (East Section)

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 deteriorate 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-2018

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

**Department** Highway

**Proposed 2018 Budget** \$1,800,000

Project Cost		Sources of Funds	
Planning, Design & Eng	30,000	Levy	1,800,000
Land Purchase	-	Revenue	-
Construction	1,770,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
<b>Total</b>	<b>1,800,000</b>	<b>Total</b>	<b>1,800,000</b>

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: 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 deteriorate 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		Sources of Funds	
Planning, Design & Eng	30,000	Levy	2,420,000
Land Purchase	-	Revenue	-
Construction	2,590,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other (CHIP Funds)	200,000
<b>Total</b>	<b>2,620,000</b>	<b>Total</b>	<b>2,620,000</b>

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 deteriorate 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 A (STH 106 - CTH C) - Rehabilitation

Department Highway

Proposed 2019 Budget \$ 1,550,000

Project Cost		Sources of Funds	
Planning, Design & Eng	65,000	Levy	1,550,000
Land Purchase	-	Revenue	-
Construction	1,485,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
<b>Total</b>	<b>1,550,000</b>	<b>Total</b>	<b>1,550,000</b>

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: 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 strengthening and drainage improvements will be needed before the new asphalt pavement is placed.

**Alternatives:**

Allow pavement to deteriorate 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

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	-
<b>Total</b>	<b>1,060,000</b>	<b>Total</b>	<b>1,060,000</b>

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 deteriorate 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**

Project Cost		Sources of Funds	
Planning, Design & Eng		Levy	1,600,000
Land Purchase	-	Revenue	-
Construction	1,060,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
<b>Total</b>	<b>1,600,000</b>	<b>Total</b>	<b>1,600,000</b>

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: Resurfacing

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 deteriorate 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 N (Whitewater - STH 106) - Resurface

**Department** Highway

**Proposed 2020 Budget** \$ 2,300,000

Project Cost		Sources of Funds	
Planning, Design & Eng	-	Levy	2,300,000
Land Purchase	-	Revenue	-
Construction	2,300,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
<b>Total</b>	<b>2,300,000</b>	<b>Total</b>	<b>2,300,000</b>

Note: Project Cost and Sources of Funds should equal.

**Future Cost to Complete this Projects (Please Describe):**

The CTH N project will be scheduled to be completed in 2020.

**Project Scope and Description:**

Project Type: Resurface

Project Length: 6.52 miles

Project Description: The pavement will be pulverized and re-paved.

**Justification and Need of Project:**

Pavement is in poor condition and needs to be replaced.

**Alternatives:**

Allow pavement to deteriorate 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 N (STH 106 - Jefferson) - Rehabilitation

**Department**            Highway

**Proposed 2020 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	-
<b>Total</b>	<b>2,900,000</b>	<b>Total</b>	<b>2,900,000</b>

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 deteriorate 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 D (STH 59 - STH 106) - Resurface

**Department** Highway

**Proposed 2021 Budget** \$ 2,150,000

Project Cost		Sources of Funds	
Planning, Design & Eng	30,000	Levy	2,150,000
Land Purchase	-	Revenue	-
Construction	2,120,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
<b>Total</b>	<b>2,150,000</b>	<b>Total</b>	<b>2,150,000</b>

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 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 deteriorate 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		Sources of Funds	
Planning, Design & Eng	30,000	Levy	1,620,000
Land Purchase	-	Revenue	-
Construction	1,590,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
<b>Total</b>	<b>1,620,000</b>	<b>Total</b>	<b>1,620,000</b>

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 deteriorate 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 (CTH B - CTH A) - Rehabilitation

**Department** Highway

**Proposed 2021 Budget** \$ 1,350,000

Project Cost		Sources of Funds	
Planning, Design & Eng	50,000	Levy	1,350,000
Land Purchase	-	Revenue	-
Construction	1,300,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
<b>Total</b>	<b>1,350,000</b>	<b>Total</b>	<b>1,350,000</b>

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: 2.00 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 deteriorate 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-2022

**Project Title** CTH CW (Dodge County - Waukesha County) - Resurface

**Department** Highway

**Proposed 2022 Budget** \$2,550,000

Project Cost		Sources of Funds	
Planning, Design & Eng	-	Levy	2,550,000
Land Purchase	-	Revenue	-
Construction	2,550,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
<b>Total</b>	<b>2,550,000</b>	<b>Total</b>	<b>2,550,000</b>

Note: Project Cost and Sources of Funds should equal.

**Future Cost to Complete this Projects (Please Describe):**

The CTH CW project will be scheduled to be completed in 2022.

**Project Scope and Description:**

Project Type: Resurface/Rehabilitation

Project Length: 5.30 miles

Project Description: The project will be a combination of resurfacing and rehabilitation.

**Justification and Need of Project:**

Pavement is in poor condition and will need to be widened in some sections.

**Alternatives:**

Allow pavement to deteriorate 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-2022

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

**Department** Highway

**Proposed 2022 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	-
<b>Total</b>	<b>2,900,000</b>	<b>Total</b>	<b>2,900,000</b>

Note: Project Cost and Sources of Funds should equal.

**Future Cost to Complete this Projects (Please Describe):**

The project will be completed in 2022 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.

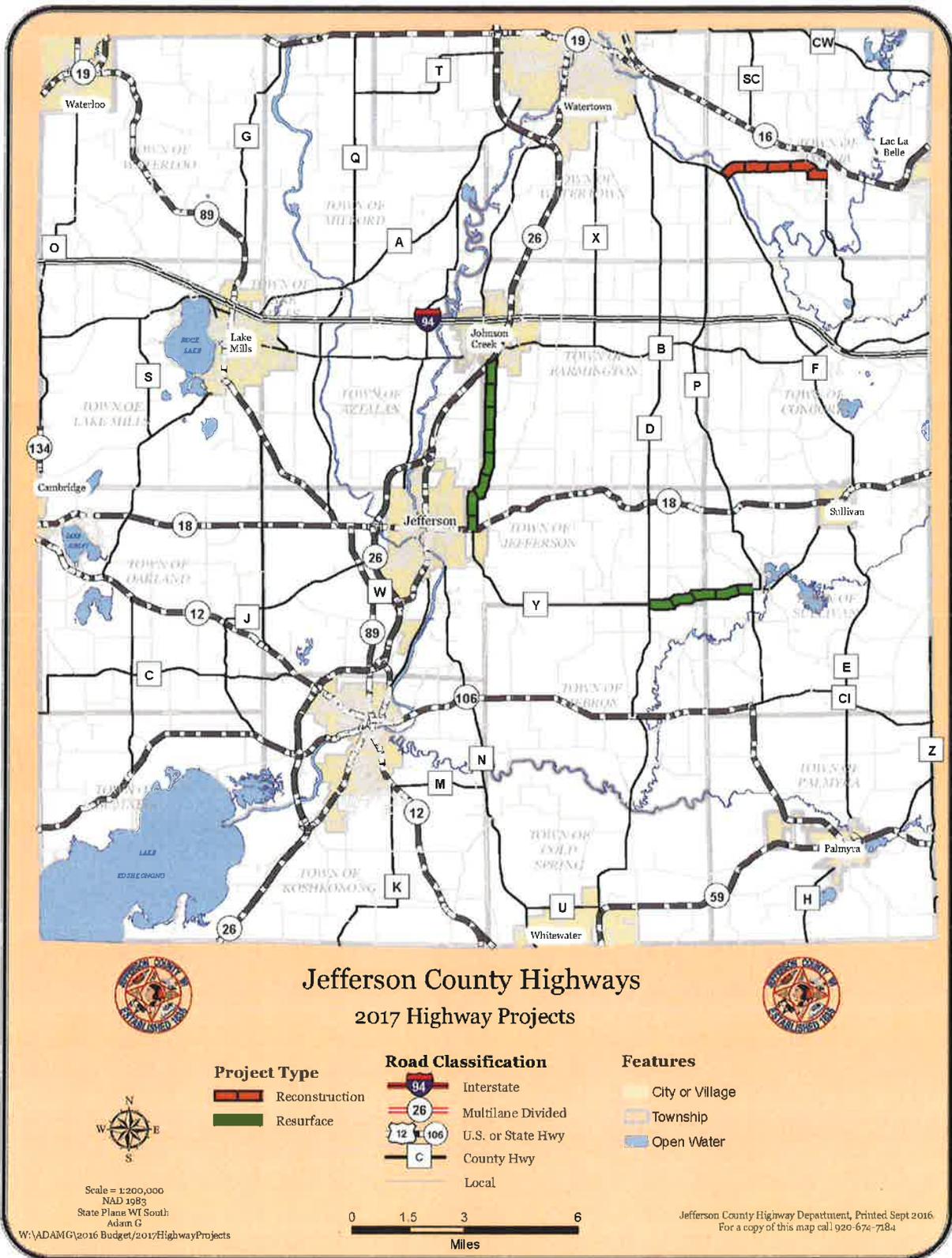
**Alternatives:**

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

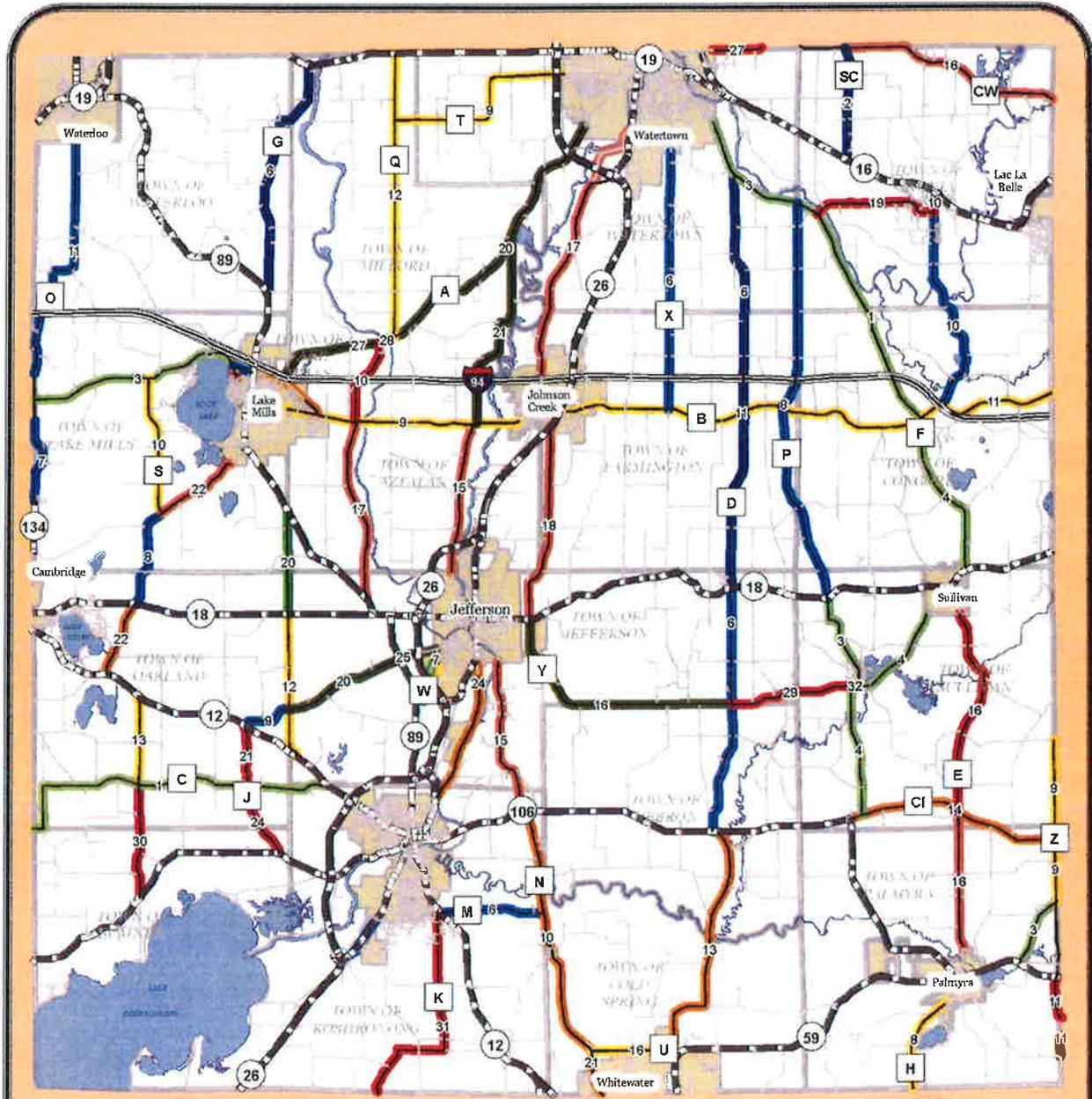
**Ongoing Operating Cost or Maintenance:**

The surface will need preventative maintenance work in the following years after the pavement replacement including crack sealing and seal coating work.

# 2017 Highway Projects



# 2016 Pavement Conditions



## Jefferson County Highways 2016 Pavement Conditions



Scale = 1:200,000  
NAD 1983  
State Plane WI South  
Adam G

WADAMG/2016 Budget/2016 Budget Pavement Ratings

### Pavement Conditions

- 2 (Red)
- 3 (Light Red)
- 4 (Orange)
- 5 (Yellow)
- 6 (Blue)
- 7 (Dark Blue)
- 8 (Light Green)
- 9 (Green)
- 10 (Dark Green)

### Road Classification

- 94 (Interstate)
- 26 (Multilane Divided)
- 12, 106 (U.S. or State Hwy)
- C (County Hwy)
- (Local)

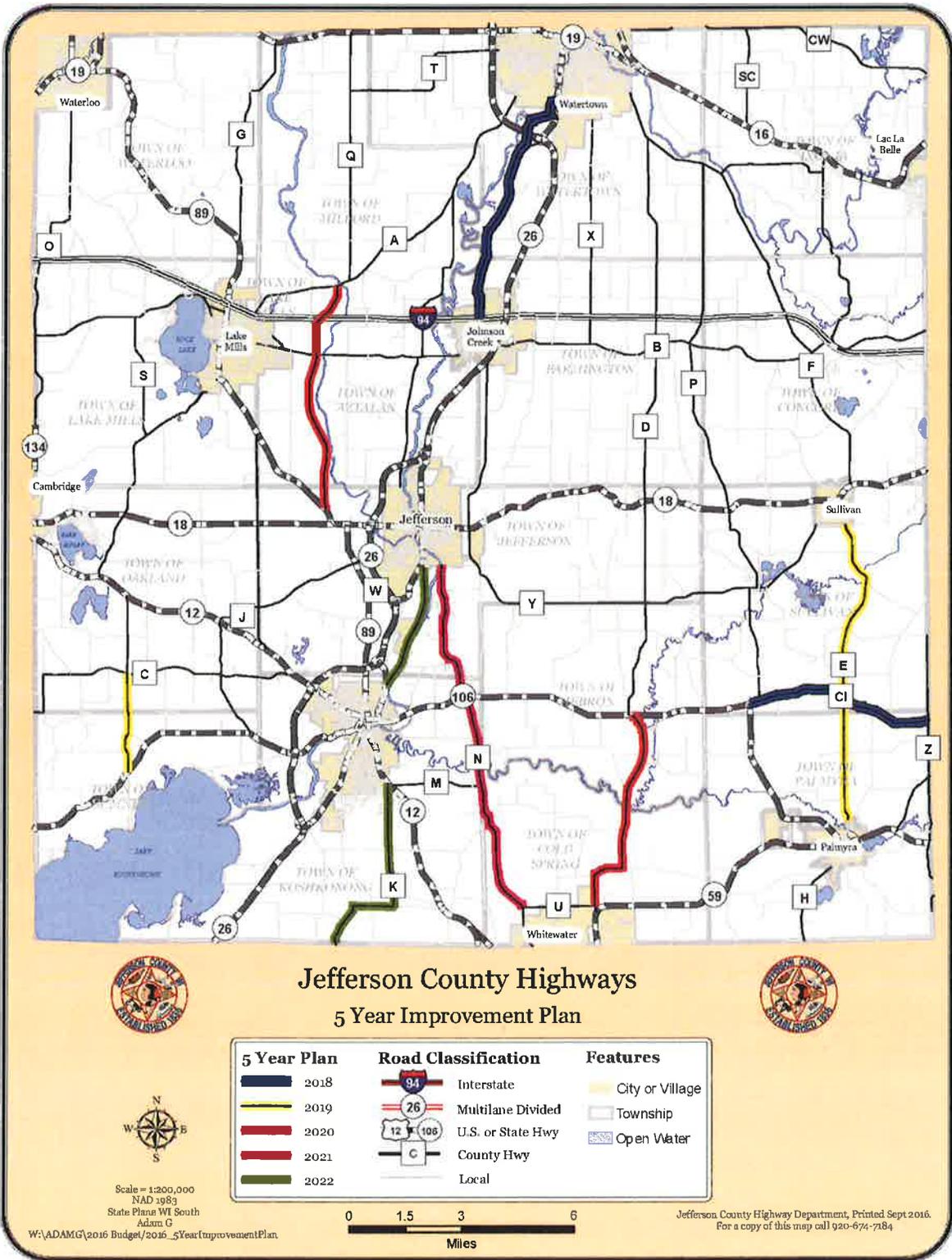
### Features

- City or Village
- Township
- Open Water



Jefferson County Highway Department, Printed Sept 2016.  
For a copy of this map call 920-674-7284

# 5 Year Improvement Plan



# Fee Schedule

Departments	Unit	2016 Rate	2017 Rate
<b>Child Support</b>			
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
<b>Clerk of Courts</b>			
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	10-15
The rest of the fees are set by Statute-Ch. 814.			
<b>Central Duplication-MIS Department</b>			
For Special or Large Projects-Contact for Quotes			
Single-Side Copies	Per Copy	0.025	0.025
Pollbooks	Per Single Side	0.035	0.035
Public-Black and White	Per Copy	0.25	0.25
Laminating	Per Sheet		.35-.65
<b>County Clerk</b>			
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
Conservation License	Per Transaction	0.50	0.50
DMV Temporary License		5.00	5.00
DMV Metal Plates		19.50	19.50
DMV Renewal Stickers		10.00	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
<b>District Attorney</b>			
Discovery	Page	0.30	0.30
CD/DVDs	Each	10.00	15.00
First Offender Program Fee		350.00	350.00
<b>Fair Park</b>			
Activity Center per Day			
Basic Rental Weekend	Per Day	475.00	475.00
Weekday	Per Day	410.00	410.00
Set-Up Charge-Day Prior to Event		260.00	260.00
Conference Room	Per Day	85.00	85.00
Conference Room with Activity Center		60.00	60.00
Multiple Day Event (Rate is dependent on how many days)			
Bos Stalling/Storage-Unheated		390.00	390.00
West Exhibit Barn-Heated		390.00	390.00
West Exhibit Barn-Unheated		285.00	285.00
East Exhibit Barn-Unheated		265.00	265.00
Set-Up Charge-Day Prior to Event-Unheated		160.00	160.00
Dairy & Horse Barns (Rate is dependent on space and other variables)			
Rental Per Day as Exhibit Bldg	Per Day	475.00	475.00
Manure Dumpster Fee \$85 + Removal			
Milk House	Per Day	140.00	140.00
Tie Stall Set-Up		325.00	325.00
Other Barns			
MAP Sale Arena (renter pays manure disposal)		300.00	300.00
Draft Horse Barn (renter pays manure disposal)		300.00	300.00
Beef/Goat Barn (renter pays manure disposal)		170.00	170.00
Hog Barn & Arena (renter pays manure disposal)		325.00	325.00
Sheep Barn (renter pays manure disposal)		275.00	275.00
Warm-Up/Show Arena (renter pays manure disposal)		200.00	200.00

# Fee Schedule

Departments	Unit	2016 Rate	2017 Rate
Setting up Stalls (Sheep/Hog/Goat) each		11.50	11.50
Note: Non-Profits may Receive Discounted Rates (Doesn't Appy to Accessories)			
Accessories			
Copies	Per Page	0.25	0.25
Tables Each (2) Chair Included		6.50	6.50
Tables Each With (8) Chairs		8.50	8.50
Chair	Each	0.70	0.70
Bleachers	Each	55.00	55.00
Sound Systems Each Additional	Per Day	110.00	110.00
Telephone Charge	Per Event	75.00	75.00
6-yard Garbage Dumpster		170.00	170.00
Electrical Outlets-Trade Show/Vendor	Per Day	\$8/11/16	\$8/11/16
Coops	Each	1.15	1.15
Add On Site Labor	Per Hour/Person	65.00	65.00
Labor with Bobcat	Per Hour/Person	120.00	120.00
Stages			
Aluminum 1st & 2nd Days Inclusive for Delivery		475.00	475.00
Additional Day Each		250.00	250.00
Delivery	Per Hour/Person	50.00	50.00
Mileage	Per Mile	2.00	2.00
Aluminum Stage Set-Up at Fair Park		225.00	225.00
Set Up Stage Right Stage		175.00	175.00
Set Up Gray Stafe		125.00	125.00
Risers	Per Section	15.00	15.00
Food Facilities			
Activity Center Ktichen		275.00	275.00
Food Building-Food Row		225.00	225.00
Food Building-Masonic		275.00	275.00
Concession Trailer		150.00	150.00
Or Food Service Fees	Gross Sales	15%	15%
Beer	Gross Sales	15%	15%
Non-Food Vendor	Per Day	28.00	28.00
Camping (Rates included tax in 2015, they will not include tax in 2016)			
Camping-Electric & Sewer	Per Night	45.00	45.00
Camping-Electric	Per Night	35.00	35.00
Camping-Non-Electric	Per Night	23.00	23.00
Camping-Electric & Sewer-stay of 30 days or more	Per Night		27.00
Groups/Rallies	Contact Fair Park		
Picnic Pavilion	Per Day	90.00	90.00
Dump Station Fees (Camping does include dump station fees in 2015, not in 2016)		10.00	10.00
Good Sam or Family Motor Coach Association discount	Per Day		10%
Grandstand Complex			
As Is & Returned to Original Condition		3,000.00	3,000.00
Fence Set-Up, Divide Grounds-Minimum		425.00	425.00
Outside Space	Sq. Ft.	0.02	0.02
Horse Complex:			
One Day		675.00	675.00
Two Days		925.00	925.00
Three Days		1,175.00	1,175.00
Four Days		1,375.00	1,375.00
Stalling (94 Each Available Two Barn)			
Additional Stall- 3rd Barn (Rate dependent on space needed)			
One Day (Saturday or Sunday Only)		22.00	22.00
Two Days (Fri/Sat or Sat/Sun)		33.00	33.00
Three Days (Friday-Sunday)		44.00	44.00
Four Days (Add Thursday or Monday)		55.00	55.00
Extra Days (5 and/or 6 Days)	Per Day	11.50	11.50
Non-Stalling Animals	Per Day	11.50	11.50
Bagged Shaving (Minimum 2 Bags Per Stall)	Per Bag	7.00	7.00
Bagged Pellets	Per Bag	8.00	8.00
Outdoor Arena North Only	Per Day	90.00	90.00
Outdoor Arena West Only	Per Day	90.00	90.00
Outdoor Arena Draft Horse	Per Day	90.00	90.00
Hourly Rental (Mon-Thurs Only)	Per Hour/2 Hr Min.	30.00	30.00
Indoor Arena Only	Per Day	315.00	315.00
Hourly Rental (Mon-Thurs Only)	Per Hour/2 Hr Min.	60.00	60.00
Indoor Arena-Winter Usage	4 Hours	85.00	85.00
Warm-Up/Show Arena		195.00	195.00
Trailer Office-Used for Horse Show			55.00
Storage:			
Inside (May be Taxable)	Ft	12.50	12.50

# Fee Schedule

Departments	Unit	2016 Rate	2017 Rate
Outside-Season		120.00	120.00
Fair Week			
Gate Admission	Person	10.00	10.00
Family 5 Pack (Vendors & Campers)	5 Admission Tickets	30.00	30.00
Family 5 Pack (All Others)	5 Admission Tickets	35.00	35.00
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	38.00	38.00
Orange Section A (Non-Food)	Per Frontage Foot	35.00	35.00
Green Section B (Food & Non-Food)	Per Frontage Foot	25.00	28.00
Yellow Section C (Food & Non-Food)	Per Frontage Foot		23.00
Blue Section D (Implement & Equipment)	Per Frontage Foot		275.00
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
Fair Week Exhibitors			
Junior Exhibitor Entry Fee	Per Exhibitor	\$7.00	\$7.00
Open Exhibitor Entry Fee	Per Exhibitor	\$2.00	\$2.00
Senior Exhibitor Entry Fee	Per Exhibitor	\$2.00	\$2.00
Dairy Department Fee	Per lot number	\$3.00	\$3.00
Beef Department Fee	Per lot number	\$15.00	\$15.00
Swine Department Fee	Per lot number	\$2.00	\$2.00
Sheep Department Fee	Per lot number	\$1.00	\$1.00
Goats Department Fee	Per lot number	\$1.00	\$1.00
Poultry Department Fee	Per lot number	\$0.75	\$0.75
Rabbits Department Fee	Per lot number	\$0.75	\$0.75
Horses Department Fee	Per lot number	\$1.00	\$1.00
Llamas Department Fee	Per lot number	\$0.50	\$0.50
<p>Note: Per Jefferson County Board rules, the Director may deviate from the established fee structure when it is advantageous to the operation of the Fair Park, and shall report such arrangements to the Committee.</p>			
<b>Finance</b>			
Garnishment Fee		15.00	15.00
Child Support Fee		3.00	3.00
Duplicate W-2		10.00	10.00
Invalid Bank Account		25.00	25.00
COBRA-Dental Premiums (Regular premium with additional 2%)			
Single (\$42)	Per Month	42.82	42.82
Family (\$90)	Per Month	91.80	91.80
<b>Health Department</b>			
Immunization Admin Fee (for Free Vaccines)	Per Visit	10.00	10.00
TB Skin Tests	Per Test	10.00	15.00
Adult Influenza	Per Dose	30.00	35.00
Adult Pneumonia-DELETE	Per Dose	70.00	-
Adult Hepatitis A (2 dose series)-DELETE	Per Dose	40.00	-
Adult Hepatitis B (3 dose series)-DELETE	Per Dose	50.00	-
Adult Twinrix-Hepatitis A & B (3 dose series)-DELETE	Per Dose	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

# Fee Schedule

Departments	Unit	2016 Rate	2017 Rate
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
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

# Fee Schedule

Departments	Unit	2016 Rate	2017 Rate
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
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
<b>Highway Department</b>			
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
<b>Human Resources</b>			
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
<b>Human Services</b>			
* Psychiatric-Med Check	Hour	270.00	295.00
* Psychiatric Evaluation-Individual	Hour	270.00	295.00
* Psychiatric Evaluation-Group	Hour	68.00	68.00
* Counseling-Individual	Hour	108.00	124.00

# Fee Schedule

Departments	Unit	2016 Rate	2017 Rate
* Counseling-Group	Hour	27.00	31.00
* Case Management-Individual	Hour	93.00	86.00
* Case Management-Group	Hour	23.00	23.00
* Juvenile Supervision-Individual	Hour	93.00	86.00
* Juvenile Supervision-Group	Hour	23.00	23.00
* Psychiatric-C.S.P-Individual	Hour	209.00	211.00
* Psychiatric-C.S.P-Group	Hour	52.00	52.00
* C.S.P.-RN Nurse	Hour	123.00	110.00
* C.S.P.-RN Nurse	Hour	31.00	31.00
* C.S.P.-Masters	Hour	98.00	129.00
* C.S.P.-Masters	Hour	28.00	28.00
* C.S.P.-Bachelors	Hour	84.00	110.00
* C.S.P.-Bachelors	Hour	21.00	21.00
* C.S.P.-Technician	Hour	71.00	118.00
* 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	293.00	293.00
* Protective Payee-Non Care WI	Month	43.95	44.39
Protective Payee-Family Care	Month	43.95	44.39
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	Per Perscription	1.00	1.00
Shelter and Detention Care	Day	25.00	25.00
* Note: Rates will be adjusted to Actual using 2015 data			
<b>Land and Water Conservation</b>			
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)		210.00	210.00
6 to 10 Acres (County-\$350, DNR- \$70)		420.00	420.00
11 to 15 Acres (County-\$525, DNR- \$105)		630.00	630.00
16 to 25 Acres (County-\$700, DNR- \$140)		840.00	840.00
26 to 50 Acres (County-\$810, DNR- \$160)		970.00	970.00
51 Acres or Larger (County-\$870, DNR- \$175)		1,045.00	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
<b>Land Information</b>			
Photocopies-Letter & Legal		0.25	0.25

# Fee Schedule

Departments	Unit	2016 Rate	2017 Rate
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
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	Deleted
Recorded Document Access (plus \$1 per page viewed or printed-billed by ROD)	Quarterly	90.00	Deleted
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
<b>Medical Examiner</b>			
* Cremation Permit		200.00	200.00
Disintermit Permit		50.00	50.00
* Death Certificate Signing		25.00	25.00
Investigation Case Report		25.00	25.00
Autopsy and Toxicology Reports		50.00	50.00
* Note these fees may changed per statutes based on Consumer Price Index.			
<b>Parks</b>			
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		15.00	15.00
Annual Tag-Disabled		15.00	15.00
Additional Annual Tag	Per Dog	15.00	15.00

# Fee Schedule

Departments	Unit	2016 Rate	2017 Rate
Replacement Tag		10.00	10.00
Daily Permit-(Resident or Non-County Resident)	Per Dog	5.00	5.00
Camping-Carnes Park East	Per Night	15.00	20.00
Camping-Cappie's Landing (Rock River Access)	Per Night		20.00
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.)			
External Structures (tents, bouncy houses, etc.)	Per Structure		50.00
Carlin Weld Park			
Resident 1-100 Persons		50.00	50.00
Resident 101-200 Persons		105.00	105.00
Non-Resident 1-100 Persons		60.00	60.00
Non-Resident 101-200 Persons		110.00	110.00
Cold Spring Creamery			
Resident 1-100 Persons		35.00	35.00
Resident 101-200 Persons		85.00	85.00
Non-Resident 1-100 Persons		40.00	40.00
Non-Resident 101-200 Persons		95.00	95.00
Dorothy Carnes Park (Electricity)			
Resident 1-100 Persons		65.00	65.00
Resident 101-200 Persons		120.00	120.00
Non-Resident 1-100 Persons		80.00	80.00
Non-Resident 101-200 Persons		130.00	130.00
Kanow Park			
Resident 1-100 Persons		50.00	50.00
Resident 101-200 Persons		105.00	105.00
Non-Resident 1-100 Persons		60.00	60.00
Non-Resident 101-200 Persons		110.00	110.00
Korth Park-Elm Point Rd (Electricity)			
Resident 1-100 Persons		65.00	65.00
Resident 101-200 Persons		120.00	120.00
Non-Resident 1-100 Persons		80.00	80.00
Non-Resident 101-200 Persons		130.00	130.00
Korth Park, Pavilion			
Resident 1-100 Persons		110.00	110.00
Resident 101-200 Persons		160.00	160.00
Non-Resident 1-100 Persons		130.00	130.00
Non-Resident 101-200 Persons		180.00	180.00
Korth Park, Pavilion and Kitchen			
Resident 1-100 Persons		185.00	185.00
Resident 101-200 Persons		250.00	250.00
Non-Resident 1-100 Persons		225.00	225.00
Non-Resident 101-200 Persons		275.00	275.00
Pohlmann Park			
Resident 1-100 Persons		35.00	35.00
Resident 101-200 Persons		85.00	85.00
Non-Resident 1-100 Persons		40.00	40.00
Non-Resident 101-200 Persons		95.00	95.00
Rock Lake Park (Lower/Lakeside)			
Resident 1-100 Persons		65.00	65.00
Resident 101-200 Persons		120.00	120.00
Non-Resident 1-100 Persons		80.00	80.00
Non-Resident 101-200 Persons		130.00	130.00
Rock Lake Park (Upper/Hillside)			
Resident 1-100 Persons		50.00	50.00
Resident 101-200 Persons		105.00	105.00
Non-Resident 1-100 Persons		60.00	60.00
Non-Resident 101-200 Persons		110.00	110.00
Rock River Park			
Resident 1-100 Persons		35.00	35.00
Resident 101-200 Persons		85.00	85.00
Non-Resident 1-100 Persons		40.00	40.00
Non-Resident 101-200 Persons		95.00	95.00
Rome Pond Park			
Resident 1-100 Persons		50.00	50.00
Resident 101-200 Persons		105.00	105.00
Non-Resident 1-100 Persons		60.00	60.00
Non-Resident 101-200 Persons		110.00	110.00
Welcome Travelers Park			
Resident 1-100 Persons		35.00	35.00
Resident 101-200 Persons		85.00	85.00

# Fee Schedule

Departments	Unit	2016 Rate	2017 Rate
Non-Resident 1-100 Persons		40.00	40.00
Non-Resident 101-200 Persons		95.00	95.00
Group Permit Fees (All Fees Subject to Sales Tax) (All group permit requests exceeding 100 people requires a shelter rental fee)			
Carlin Weld Park			
100-300 Persons			50.00
301+ Persons			105.00
Cold Spring Creamery			
100-300 Persons			35.00
301+ Persons			85.00
Dorothy Carnes Park (Electricity)			
100-300 Persons			65.00
301+ Persons			120.00
Kanow Park			
100-300 Persons			50.00
301+ Persons			105.00
Korth Park-Elm Point Rd (Electricity)			
100-300 Persons			65.00
301+ Persons			120.00
Korth Park, Pavilion			
100-300 Persons			110.00
301+ Persons			160.00
Korth Park, Pavilion and Kitchen			
100-300 Persons			185.00
301+ Persons			250.00
Pohlmann Park			
100-300 Persons			35.00
301+ Persons			85.00
Rock Lake Park (Lower/Lakeside)			
100-300 Persons			65.00
301+ Persons			120.00
Rock Lake Park (Upper/Hillside)			
100-300 Persons			50.00
301+ Persons			105.00
Rock River Park			
100-300 Persons			35.00
301+ Persons			85.00
Rome Pond Park			
100-300 Persons			50.00
301+ Persons			105.00
Welcome Travelers Park			
100-300 Persons			35.00
301+ Persons			85.00
<b>Planning &amp; Zoning</b>			
(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. (Includes garages, porches, etc...)		50.00	50.00
Addition (Non-Habitable) ≥500 sq.ft. (Includes garages, porches, etc...)		100.00	100.00
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

# Fee Schedule

Departments	Unit	2016 Rate	2017 Rate
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. Add'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
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 Services	Hour	40.00	40.00
Photocopying	Page	0.25	0.25

# Fee Schedule

Departments	Unit	2016 Rate	2017 Rate
<b>Register of Deeds</b>			
Monthly Images	Each	0.20	0.20
Monthly Index	Each	0.15	0.15
Historic Images	Each	0.15	0.15
Historic Index	Each	0.15	0.15
On-line Access to Recorded Documents	Per Page	0.50	0.50
Subscription to Land Records			
0-250 Minutes*	Monthly	75.00	75.00
251-500 Minutes*	Monthly	125.00	125.00
501-1000 Minutes*	Monthly	200.00	200.00
1001-2000 Minutes*	Monthly	300.00	300.00
Unlimited Minutes	Monthly	500.00	500.00
Unlimited Second User Name (available only with Unlimited Plan purchase)	Monthly	100.00	100.00
* Overage Charge per/min	Per Minute	0.25	0.25
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
<b>Sheriff</b>			
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 Service 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
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
<b>Jail</b>			
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

# Fee Schedule

Departments	Unit	2016 Rate	2017 Rate
Municipal Commitments	Per Day	50.00	50.00
<b>Treasurer</b>			
Copies		0.25	0.25
Plat Books		30.00	35.00
Delinquent Taxes Printout		50.00	50.00
<b>UW Extension</b>			
Copies		0.25	0.25
4-H County Enrollment		20.00	20.00
Lawn & Garden Soil Samples		15.00	13.00
Farm Field Soil Samples		8.00	8.00
Private Pesticide Certification		30.00	30.00
Tractor Safety Certification		35.00	40.00
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

**ICEDC** – Jefferson County Economic Development Consortium

**ICHRMA** – 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 as 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

# ***Glossary of Significant Terms***

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.